



San Luis Obispo Local Agency Formation Commission

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BRIAN A. PIERIK
Legal Counsel

TO: MEMBERS OF THE COMMISSION

FROM: ROB FITZROY, EXECUTIVE OFFICER

DATE: APRIL 20, 2023

SUBJECT: PROPOSED FISCAL YEAR 2023-2024 BUDGET AND WORK PLAN

RECOMMENDATION

Action 1: Approve, by roll call vote, the Proposed Fiscal Year 2023-2024 Budget and Work Plan (Attachment A).

Action 2: Direct the Executive Officer, by roll call vote, to distribute the Proposed Budget and Work Plan to contributing agencies per the Cortese, Knox Hertzberg Act, and set the Final Budget and Work Plan hearing for May 18, 2023.

INTRODUCTION

The Cortese, Knox, Hertzberg Act (CKH) requires that Local Agency Formation Commissions (LAFCO) consider a proposed annual budget by May 1st and adopt a final annual budget by June 15th and transmit the budget to each contributing agency. After adoption of the final budget by LAFCO, the County Auditor is required to apportion the share of the budget to each contributing agency represented on the Commission based on the formulas specified in CKH. Upon collection of the apportioned share from each contributing agency, the County Auditor retains the funds within its accounting system for use by LAFCO. Every financial transaction conducted by LAFCO is processed through the County Auditor. This ensures financial transparency, accuracy and accountability.

WHAT WE DO

The primary purpose of LAFCO is to help government agencies provide efficient services, foster orderly growth and development, preserve agricultural lands and open space, and discourage urban sprawl. SLO LAFCO currently serves 53 local government agencies, including 7 cities and 35 special districts and 11 dependent special districts within the county. LAFCOs are responsible for, in part, establishing spheres of influence, evaluating annexations, approving the formation of districts,

activating or divesting district powers, the incorporation of cities, and other changes to governmental organizations.

FY 23-24 BUDGET AND WORK PLAN SUMMARY

LAFCO is in a healthy budgetary and operational state. Staff continue to bring positive, effective and efficient changes to the organization. Numerous improvements to processes, operations, technology, communication, and budgeting have occurred. We expect to continue to provide a high level of service to agencies and the public.

The Fiscal Year 2023-2024 (FY 23-24) budget will remain balanced and represents an overall increase of 6% for regular ongoing expenditures, totaling \$686,653, an increase of \$37,038 from FY 22-23 and an overall increase of 10% due to a one-time expenditure of \$25,000 for a financial audit to be paid by existing reserves, totaling \$711,653 in expenditures. Note, staff make the distinction between regular and one-time expenditures because audit expenditure will not be included in charges to agencies. Ongoing budgetary expenditure increases primarily relate to unprecedented inflation this past year (approximately 6.5% for this region based on Bureau of Labor Statistics), as well as other factors discussed further below.

We anticipate that FY 23-24 will bring further stability to the organization as we continue to onboard and train staff, refine new processes and procedures, and implement ongoing improvements to the organization.

LAFCO staff workload is currently projected to be larger than any other point in time. With over 20 Municipal Service Reviews (MSR) in need of updating, multiple large-scale annexations and proposals on the horizon, and an overall increase in application activity, we anticipate the next several years to be very busy for staff. With that said, we have crafted a budget and work plan that is commensurate with budgetary realities of local agencies, and designed to minimize fiscal impacts. Because the budget represents a modest increase, contributing agencies can expect rates to be similar to previous years with some variance.

When budgeting and work planning, not only is it important to analyze the organization but to also conduct a comparison to other similar organizations. When comparing our LAFCO to that of other LAFCOs with a similar number of cities, districts and staff, we have the lowest budget per staff when compared to other similar coastal LAFCOs and the lower 25th percentile when compared to a combination of similar coastal and inland LAFCOs, respectively. This information tells us that we are able to accomplish a lot relative to our available budget and staff. Moving forward, we will continue to evaluate our organizational needs. Regardless of our staffing levels or budget, it is your Executive Officer's priority to set clear expectations for our contributing agencies and the public so that we can provide the highest level of service relative to the resources available.

WORK PLAN

Work Plan. The Commission established the following workload prioritization:

1. Process proposal applications as mandated by statute, and conduct critical operations necessary for organizations to function.
2. Update agency SOIs and MSRs every five years, as mandated by statute, based on the date an MSR was last updated.
3. Execute special work efforts as directed by the Commission.

These priorities are established in the manner listed above for a few key reasons. Processing proposal applications is by default our top priority because of mandated timeframes in which an application must be processed. SOIs and MSRs are also mandated by law; however, the timeframe associated with updating an SOI is longer. SOIs must be updated every 5 years. The attached Work Plan is consistent with this mandate because it lists MSRs that need updating based on that which is oldest. While prioritizing the oldest MSR is a logical approach, there may be instances where it is necessary to delay an update for a particular reason. For example, a City may have an update that is needed because their MSR is older than 5 years; however, they may also be embarking on a comprehensive General Plan update. If this is the case, it would not make sense to update a MSR when the City is in the process of determining how it will grow over the next 20 years, since the MSR evaluates future growth and Spheres of Influence. Nonetheless, MSRs will be generally updated based on that which is oldest.

For the previous fiscal year, FY 22-23, pursuant to the Commission's top priority, staff prioritized the processing of various applications, including:

- Oceano Community Services District Divestiture of Fire Authority
- Dana Reserve Specific Plan
- Froom Ranch Specific Plan Time Extensions and Post Approval Items
- CSA 18 Annexation – Windmill Way Time Extension and Post Approval Items
- CSA 18 Annexation – Jack Ranch Headquarters
- Cayucos Sanitary District – Valley Project
- CSA 12 Annexation – Weldon
- Shandon San Juan Water District Annexation

In addition to the above proposal applications, staff provided preliminary consultation for on the radar applications, various legislative updates, quarterly reports, various closed session items, and study sessions.

Pursuant to the Commission's second priority and identified to be initiated in FY 22-23, staff initiated Municipal Services Reviews for the following agencies:

- City of Paso Robles
- Heritage Ranch Community Services District

- Templeton Community Services District
- San Miguel Community Services District

Pursuant to the Commission's third priority, Commission Initiates, in FY 22-23 staff was to conduct the following organizational work items.

- New website launch (completed)
- Application update and procedure improvements (completed)
- Policy and Procedures manual updates (completed, to be presented on May 18, 2023)

The proposed Work Plan for FY 23-24 is included in Attachment A. For FY 23-24, it is recommended that Priorities #1 and #2 remain the same, that is, staff will continue to process applications and prepare Municipal Services Reviews as efficiently as possible. It is recommended for Priority #3, Commission Initiatives, that we conduct a financial audit. The last financial audit was prepared in 2018. Because all of LAFCO funds and transactions are processed through the County Auditor, audits are typically conducted every 2 to 5 years. It should be noted that LAFCO conducts audits voluntarily, LAFCO's are not required by law to conduct audits.

Conducting an audit will impact staff workload capacity for other priorities and application processing. Although an audit requires a significant amount of staff time to complete, to ensure we maintain best financial practices and to maintain transparency, it is recommended that the organization issue an RFP to solicit bids to prepare an audit. It is important to note that staff has proposed use of existing fund balance reserves for this work effort. The fund balance is in a healthy state and because this is a one-time expense, we do not want to incorporate this expense into our agency contribution amounts. Based on the cost of the last financial audit and research of current rates, we propose a budgetary expense of \$25,000 for an audit. It is likely the costs will be less than \$25,000 but would like to ensure we have adequately budgeted for this expense. We will conduct a complete bidding process to ensure we have a range of bids to choose from.

Staffing. LAFCO staffing is currently comprised of three permanent staff; one Executive Officer, one Analyst, and one Clerk Analyst, as well as one contract legal counsel. No changes to the number of permanent staff are proposed at this time. In FY 22-23, the Commission supported the creation of a Clerk Analyst position in lieu of the former Commission Clerk position. As stated in the FY 22-23 budget and work plan staff report, the Executive Officer stated that he would report back to the Commission after one year to discuss impacts of the change. Overall, the addition of the Clerk Analyst position has been very positive for the organization. The Clerk Analyst is able to perform clerk functions and responsibilities, as well as provide workload support to the Analyst and Executive Officer so that we can continue to complete proposal applications and MSRs in a timely manner in light of observed increased demand. The intent of the position having been created was to provide additional capacity for the organization and the position has done just that. While workload remains heavy, this addition has been beneficial for LAFCO. We will continue to monitor workload during FY 23-24, and discuss status next fiscal cycle. Because we are anticipating several more large and complex proposal applications, it is expected that capacity to prepare Municipal Service Reviews will decrease over the coming year.

Staff will continue to work diligently on the Municipal Service Review program and continue to provide updates to the Commission with each quarterly report.

FISCAL YEAR 2023/2024 BUDGET

Expenditures. Overall, FY 23-24 expenditures when compared to the previous fiscal year are proposed to increase by **6%** to \$686,653 for regular ongoing expenditures, an increase of \$37,038 from FY 22-23. A one-time audit is also proposed for the following fiscal year, as is discussed in more detail below, for a total increase of **10%** to \$711,653 for regular expenditures and the one-time audit. Note, the audit expenditure will not be included in charges to agencies but will be paid by existing reserves. The budget will remain balanced based on anticipated revenue, as discussed further below. Expenditure details are as follows.

Service and Supplies. Overall, FY 23-24 Service and Supplies expenditures are proposed to increase by **4%** to \$155,449, an increase of \$6,688 from FY 22-23 for regular ongoing expenditures and an increase of **21%** to \$180,449 when including the one-time audit expenditure of \$25,000. The majority of expenditures remain constant from the previous fiscal year; however, increases do occur in certain line items, mostly those which relate to unprecedented inflation (approximately 6.5% for this region based on Bureau of Labor Statistics) and the one-time audit. Increases can be seen in the following line items.

- General Services/Commissioner Stipends (includes one-time \$25,000 audit expense)
- LAFCO Insurance Liability Policies
- County Auditor Services
- Legal Counsel Services
- Professional Memberships
- Office Lease
- General Office Equipment / Supplies

Any contract amendments or new contracts required for the above services will be brought back to the Commission for approval once the budget is approved.

Salaries, Taxes and Benefits. Overall, FY 23-24 Salaries, Benefits and Taxes are proposed to increase by **6%** to \$531,204, an increase of \$30,350. Increases in this category relate to the following factors.

- Pension Liabilities
- Health Insurance
- Consumer Price Index salary adjustments for Analyst and Clerk Analyst positions

Revenues. Commensurate with the increase in expenditures discussed above, revenues will be **6%** higher than the previous fiscal year for regular ongoing fiscal years, and **10%** higher when including the one-time expenditure for the audit, which will result in a balanced budget for FY 23-24. Further details are below.

Application Revenue. It is always difficult to predict how many applications will be received. Due to the number of inquiries this fiscal year, we expect application fees to modestly increase again. We have assumed that application revenue will increase to \$32,000, from \$28,000 the previous fiscal year.

Agency Contributions. Agency contributions for cities, districts and the county are anticipated to increase by 6%, from \$195,538 to \$206,551. This increase does not include the one-time expenditure for the financial audit. This is a typical average annual increase that has been seen over the last 10 years. This amount is proportionately divided among cities/districts based on an agencies' total revenues as reported to the State Controller. The County Auditor uses the most recent Cities and Special Districts Annual Report prepared by the State Controller to allocate the charges to each of the agencies in the County on a proportionate basis.

Reserves. As with past practice, LAFCO uses transfers of reserves to offset agency contributions and/or carry forward any budget surplus from the preceding year. The amount transferred typically coincides with unanticipated revenue or budget surplus. For FY 22-23, LAFCO planned to use \$35,000 of reserves. We anticipate projected year-end expenditures to be approximately \$25,000 to \$35,000 under expected expenditures. As such, we recommend, as with last fiscal year, using a transfer of \$35,000 of reserves. In addition, it is also recommended to use an additional \$25,000 from reserves to fund the cost of a one-time audit and not burden contributing agencies with that expense. The total transfer of reserves would be \$60,000.

In April 2008, the Commission adopted a reserve/fund balance guideline of maintaining at least a 15% contingency or reserve. If the proposed transfer of reserves is actually used at the year end of FY 23-24, this would leave a reserve fund balance of approximately \$241,201 (note this also includes a one-time expense of \$25,000 for a financial audit). This remaining amount exceeds the 15% contingency policy of LAFCO, and would result a reserve of approximately 35%.

Distribution. As required by Government Code Section 56381, the proposed budget has been transmitted to the Board of Supervisors, each City Manager, and each Independent Special District. The budget has also been sent to the County Administrative and Auditor's Offices. A legal notice was published 21 in advance of the hearings.

STAFF RECOMMENDATION

The Commission may approve or modify the proposed budget. Staff recommends the following actions:

Action 1: Approve, by roll call vote, the Proposed Fiscal Year 23-24 Budget and Work Plan (Attachment A).

Action 2: Direct the Executive Officer, by roll call vote, to distribute the Proposed Budget and Work Plan to contributing agencies per the Cortese, Knox Hertzberg Act, and set the Final Budget and Work Plan hearing for May 18, 2023.

Attachment A: Proposed FY 23-24 Budget & Work Plan

Attachment A

Proposed FY 23-24 Budget &
Work Plan



Proposed FY 23-24 Budget and Work Plan

The San Luis Obispo Local Agency Formation Commission's public budget hearings are scheduled for April 20, 2023, and May 18, 2023, as required by government code section 56381.

Approved _____, 2023

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ABOUT US

Commissioners

Chair: Ed Waage, City Member

Vice Chair: Debbie Arnold, County Member

Jimmy Paulding, County Member

Marshall Ochylski, Special District Member

Robert Enns, Special District Member

Steve Gregory, City Member

Heather Jensen, Public Member

Alternates

Charles Bourbeau, City Member

Dawn Ortiz-Legg, County Member

Ed Eby, Special District Member

David Watson, Public Member

Staff

Rob Fitzroy, Executive Officer

Imelda Marquez-Vawter, Analyst

Morgan Bing, Clerk Analyst

Brian Pierik, Legal Counsel

Introduction

This document represents the Fiscal Year 2023-2024 Budget and Work Plan for the San Luis Obispo Location Agency Formation Commission.

Mission

Our mission is to serve the residents of San Luis Obispo County and the State of California by discouraging urban sprawl and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances.

Goals

LAFCO's goals are to:

- Serve the Commission, Cities, Districts, the County, and the public by providing accurate, objective, clear, and well-organized information for decision making purposes
- Process proposal applications efficiently; consistent with the Cortese-Knox-Hertzberg Act, Local Policies and Procedures, CEQA and other applicable state laws
- Prepare Sphere of Influence/Municipal Service Review updates as necessary, while working on applications and other work efforts simultaneously
- Provide the Commission with regular status reports regarding upcoming proposals, Sphere of Influence Updates, Legislative Activities, and the Budget
- Participate in CALAFCO events to improve Commission and Staff expertise
- Inform the Commission and Public regarding various local governance issues and processes by providing regular status reports and study sessions
- Monitor the new legislation that may affect LAFCO

Priorities

Our workload prioritization is as follows:

1. Process proposal applications as mandated by statute and conduct critical operations necessary for organization to function.
2. Prepare Municipal Service Reviews every five years, as mandated by statute, based on the date a Municipal Service Review was last updated.
3. Execute special work efforts as directed by the Commission.

WORK PLAN

Project	Latest MSR Adopted	MSR Update Due Date	Status
Application Processing	N/A	N/A	Ongoing, Highest Priority
Commission Initiatives	N/A	NA	<i>Financial Audit - ETA 2024</i>
City of Paso Robles MSR	Feb-13	Feb-18	Initiated, ETA 2023
Templeton Community Services District (CSD) MSR	Nov-13	Nov-18	Initiated, ETA 2023
San Miguel CSD MSR	Nov-13	Nov-18	Initiated, ETA 2023
Heritage Ranch CSD MSR	Nov-13	Nov-18	Initiated, ETA 2023
Avila Beach CSD MSR	Aug-23	Aug-19	Initiate 2023, ETA 2024
Cambria CSD MSR	Aug-14	Aug-19	Initiate 2023, ETA 2024
Los Osos CSD MSR	Aug-14	Aug-19	Initiate 2023, ETA 2024
San Simeon CSD MSR	Aug-14	Aug-19	Initiate 2023, ETA 2024
Cambria Healthcare District MSR	Aug-14	Aug-19	Initiate 2023, ETA 2024
Coastal San Luis Resource Conservation District (RCD) MSR	Nov-14	Nov-19	Initiate 2024, ETA 2024
Upper Salinas/Las Tablas RCD MSR	Nov-14	Nov-19	Initiate 2024, ETA 2024
Santa Margarita Fire District	Nov-14	Nov-19	Initiate 2024, ETA 2024
Garden Farms Water District	Nov-14	Nov-19	Initiate 2024, ETA 2024
Port San Luis Harbor District	Nov-14	Nov-19	Initiate 2024, ETA 2024
Cayucos Sanitary District	Jan-15	Jan-20	Initiate 2024, ETA 2025
Cal Valley CSD MSR	Dec-15	Dec-20	Initiate 2024, ETA 2025
Independence Ranch CSD MSR	Dec-15	Dec-20	Initiate 2024, ETA 2025
Linne CSD MSR	Dec-15	Dec-20	Initiate 2024, ETA 2025
Squire Canyon CSD MSR	Dec-15	Dec-20	Initiate 2024, ETA 2025
Ground Squirrel Hollow CSD MSR	Dec-15	Dec-20	Initiate 2024, ETA 2025
City of San Luis Obispo MSR	Oct-16	Oct-21	Initiate 2025, ETA 2025
Shandon-San Juan Water District MSR	Oct-16	Oct-21	Initiate 2025, ETA 2025
City of Morro Bay MSR	Mar-17	Mar-22	Initiate 2025, ETA 2025
Estrella-El Pomar-Creston Water District MSR	Apr-17	Apr-22	Up to Date
County Service Area 1 - and Nipomo Lighting District MSR	Aug-17	Aug-22	Up to Date
County Service Area 7 - Oak Shore MSR	Aug-17	Aug-22	Up to Date
County Service Area 9 - Los Osos MSR	Aug-17	Aug-22	Up to Date
County Service Area 10 - Cayucos MSR	Aug-17	Aug-22	Up to Date
County Service Area 12 - Lopez Water MSR	Aug-17	Aug-22	Up to Date
County Service Area 16 - Shandon MSR	Aug-17	Aug-22	Up to Date
County Service Area 18 - SLO Country Club MSR	Aug-17	Aug-22	Up to Date
County Service Area 21 - Countywide Roads MSR	Aug-17	Aug-22	Up to Date
County Service Area 22 - Airport Area MSR	Aug-17	Aug-22	Up to Date
County Service Area 23 - Santa Margarita MSR	Aug-17	Aug-22	Up to Date
Adelaida Cemetery District MSR	Mar-18	Mar-23	Up to Date
Arroyo Grande Cemetery District MSR	Mar-18	Mar-23	Up to Date
Atascadero Cemetery District MSR	Mar-18	Mar-23	Up to Date
Cambria Cemetery District MSR	Mar-18	Mar-23	Up to Date
Cayucos-Morro Cemetery District MSR	Mar-18	Mar-23	Up to Date
Pleasant Valley Cemetery District MSR	Mar-18	Mar-23	Up to Date
Paso Robles Cemetery District MSR	Mar-18	Mar-23	Up to Date
San Miguel Cemetery District MSR	Mar-18	Mar-23	Up to Date
Santa Margarita Cemetery District MSR	Mar-18	Mar-23	Up to Date
Shandon Cemetery District MSR	Mar-18	Mar-23	Up to Date
Templeton Cemetery District MSR	Mar-18	Mar-23	Up to Date
Nipomo CSD MSR	May-18	May-23	Up to Date
City of Pismo Beach MSR	Sep-19	Sep-24	Up to Date
City of Atascadero MSR	Nov-19	Nov-24	Up to Date
City of Arroyo Grande MSR	Jul-20	Jul-25	Up to Date

SLO LAFCO
FY 23-24 Budget & Work Plan

BUDGET

	Adopted FY 22-23	Projected FY 22-23 Year End	Proposed FY 23-24	Increase / Decrease From FY 23-23
Regular Ongoing Expenditures Summary	\$649,615	\$619,244	\$686,653	6%
One Time Expenditure for Financial Audit	NA	NA	\$25,000	NA
Total Expenditures with One Time Audit Expense	NA	NA	\$711,653	10%
Revenues Summary	\$649,615	\$620,405	\$711,653	10%
Services and Supplies Expenditure Details				
Computer Software	\$500	\$200	\$500	0%
Copying-Printing	\$300	\$280	\$300	0%
Meals	\$600	\$446	\$600	0%
LAFCO Insurance Policies	\$17,500	\$16,539	\$20,000	14%
Maintenance-Equipment	\$30	\$55	\$30	0%
Maintenance-Software	\$50	\$50	\$50	0%
CALAFCO/ SDRMA / Other Memberships	\$8,800	\$6,722	\$8,800	0%
Employee Mileage Reimbursement	\$200	\$0	\$200	0%
Commissioner Mileage Reimbursement	\$1,500	\$1,000	\$1,500	0%
Office Supplies	\$2,500	\$1,500	\$2,500	0%
Custodial Services	\$1,800	\$1,800	\$1,800	0%
County Auditor Services	\$8,931	\$8,931	\$9,619	8%
Legal Counsel	\$31,200	\$31,200	\$32,400	4%
Postage	\$1,000	\$800	\$1,000	0%
General Services/ Commissioner Stipends (Includes one time expenditure of \$25,000 for Audit)	\$12,000	\$6,618	\$39,000	225%
Publication & Legal Notices	\$1,000	\$700	\$1,000	0%
Training	\$5,000	\$2,000	\$5,000	0%
Office Lease	\$37,000	\$37,000	\$42,000	14%
Large Equipment	\$1,500	\$1,400	\$1,500	0%
Small Equipment	\$400	\$0	\$400	0%
Telephone / Internet	\$3,000	\$3,000	\$3,000	0%
Travel Expenses	\$2,500	\$1,500	\$2,500	0%
Utilities	\$4,700	\$4,700	\$0	-100%
Board Chambers - IT Support	\$850	\$0	\$850	0%
Vehicle Allowance	\$5,400	\$5,400	\$5,400	0%
Vehicle Rental	\$500	\$500	\$500	0%
Ongoing Services / Supplies Subtotal w/o Audit	\$148,761	\$132,341	\$155,449	4%
Services/ Supplies Subtotal with One Time Audit	\$148,761	\$132,341	\$180,449	21%
Salary, Benefits and Taxes Expenditures				
Salaries	\$315,000	\$302,040	\$326,000	3%
Taxes - FICA SS Employer Match	\$19,530	\$18,726	\$20,212	3%
Taxes - Medicare Employer Match	\$4,568	\$4,380	\$4,727	3%
Pension Rate	\$88,698	\$88,698	\$102,882	16%
Pension Obligation Bond	\$16,558	\$16,558	\$17,882	8%
SDI/SUI Employer Contribution	\$1,500	\$1,500	\$1,500	0%
Health Insurance	\$45,000	\$45,000	\$48,000	7%
Deferred Compensation	\$10,000	\$10,000	\$10,000	0%
Salary, Benefits and Taxes Subtotal	\$500,854	\$486,903	\$531,204	6%
Total Expenditures w/o Audit Expenses	\$649,615	\$619,244	\$686,653	6%
Total Expenditures with Audit Expenses	\$649,615	\$619,244	\$711,653	10%
Revenue Details				
Interest Earned	\$4,000	\$3,818	\$4,000	0%
Environmental Review Fees	\$3,000	\$3,000	\$3,000	0%
Sphere of Influence Fees	\$2,000	\$5,000	\$2,000	0%
Application Processing Fees	\$19,000	\$21,972	\$23,000	21%
Other Revenue (Transfer of Reserves)	\$35,000	\$0	\$60,000	71%
Agency Contributions				
Cities	\$195,538	\$195,538	\$206,551	6%
County	\$195,538	\$195,538	\$206,551	6%
Special Districts	\$195,538	\$195,538	\$206,551	6%
Total Revenue	\$649,615	\$620,405	\$711,653	10%
Reserves Fund Balance	\$301,201	\$301,201	\$241,201	-20%