

APPROVED

EL DORADO LAFCO

LOCAL AGENCY FORMATION COMMISSION

RESOLUTION NUMBER L-2024-03

Adoption of Final Budget and Work Plan Fiscal Year 2024-25

WHEREAS, Government Code §56381 specifies that, following a noticed public hearing, the Commission shall adopt annually a proposed budget by May 1, 2024, and a final budget by June 15, 2024; and

WHEREAS, on March 27, 2024, following a noticed public hearing, the Commission considered its budget priorities, and a draft proposed budget to fulfill the purposes and programs of the Cortese-Knox-Hertzberg Act of 2000, commencing with Government Code §56000 et seq.; and

WHEREAS, the proposed budget was adopted on March 27, 2024, and transmitted to all parties specified in Government Code §56381(a); and

WHEREAS, a hearing was set for May 22, 2024, for the Commission to receive comment from the agencies and the public on the proposed budget; and

WHEREAS, the Executive Officer has given notice of hearing in the form and manner specified in law for the adoption of the final budget; and

WHEREAS, on May 22, 2024, at the time and place specified in the Notice, the Commission heard, discussed, and considered all oral and written testimony submitted on the budget, including but not limited to, the approved budget priorities and work plan for Fiscal Year 2024-25 and the Executive Officer's report and recommendation.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the El Dorado Local Agency Formation Commission approves and adopts the final budget for Fiscal Year 2024-2025 as shown in Exhibit A, and work plan for Fiscal Year 2024-2025 as shown in Exhibit B, attached hereto and incorporated herein, and does further order and directs the following:

Section 1. The Executive Officer shall transmit the final budget to the County Auditor and all parties specified in Government Code §56381(a) as promptly as feasible.

Section 2. The El Dorado County Board of Supervisors shall transmit funds in the amount of \$103,334 to the Commission on July 1, 2024, sufficient to cover the first two months of operations as specified in Government Code §56381(c).

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Section 3. The County Auditor shall apportion the budget as specified in Government Code §56381(b) and request payment from the County and each city and each independent special district no later than July 1, 2024, as specified in Government Code §56381(c).

Section 4. If the County, a city, or an independent special district does not remit its required payment within 60 days, the County Auditor is requested to collect an equivalent amount from the property tax, or any fee or eligible revenue owed to the County, city or district as described in Government Code §56381(c).

PASSED AND ADOPTED by the El Dorado Local Agency Formation Commission at a regular meeting of said Commission, held on May 22, 2024, by the following vote:

	AYE	NO	ABSTAIN	ABSENT	NOT VOTING
Commissioner Gotberg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Hidahl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Turnboo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Veerkamp (Chair)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Wallace	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner White	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Wilde	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alt. Commissioner Clerici	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alt. Commissioner Hodson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Alt. Commissioner Saunders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Alt. Commissioner Thomas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

ATTEST:


Shiva Frentzen, Executive Officer


Brian Veerkamp, Chair

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EXHIBIT A

PROPOSED BUDGET FY 2024-2025

	Fund (or line item)	DESCRIPTION	Proposed FY 2024-2025 LAFCO Budget	Proposed FY 2023-2024 LAFCO Budget
Revenues	4000	Fees	\$ 15,000	\$ 15,000
	4100	Fund Balance	\$ 30,000	\$ 60,000
	4120	Revenue - Agency Payments	\$ 575,000	\$ 545,000
	4500	Revenue - From Reserves	\$ -	\$ -
	4700	Revenue Interest	\$ -	\$ -
	(5)	Sub-Total - Revenues	\$ 620,000	\$ 620,000
Employee Expense	5200	Employee Wage - Regular	\$ 300,000	\$ 300,000
	5210	Employee Wage - Temporary	\$ -	\$ -
	5230	Employee Wage - Overtime	\$ -	\$ -
	5310	Flex Benefits	\$ -	\$ -
	5311	Employee Assistance	\$ 500	\$ 500
	5320	Health Insurance (Less In Lieu)	\$ 30,000	\$ 30,000
	5340	Retirement - CALPERS	\$ 30,000	\$ 30,000
	5350	In-Lieu Health Insurance	\$ 4,500	\$ 4,500
	5400	Payroll Tax - Medicare (1.45% of Base)	\$ 3,500	\$ 3,500
	5420	Payroll Tax - SUI/ETT	\$ 1,500	\$ 1,500
	5440	Disability Insurance (.53% of Base)	\$ 1,500	\$ 1,500
	6800	Accrued Leave	\$ 28,500	\$ 28,500
		Additional wages for 3rd full time employee and EO	\$ -	\$ -
	5100	Sub-Total Employee Expenses	\$ 400,000	\$ 400,000
Operating Expense	5450	Workers Comp Insurance	\$ 2,000	\$ 2,000
	5460	General Liability Insurance	\$ 30,000	\$ 30,000
	6000	Information Services	\$ 20,000	\$ 20,000
	6010	County Clerk Fee	\$ 1,000	\$ 1,000
	6020	Accounting Services	\$ 15,000	\$ 15,000
	6030	Annual Audit	\$ 10,000	\$ 10,000
	6040	Cell & Telephone Services	\$ 2,000	\$ 2,000
	6050	Copies	\$ 500	\$ 500
	6060	GIS Maps	\$ 500	\$ 500
	6070	Lease Payment - Building	\$ 27,000	\$ 27,000
	6080	Legal Notices	\$ 1,000	\$ 1,000
	6090	Legal Services	\$ 24,000	\$ 24,000
	6100	Memberships	\$ 2,000	\$ 2,000
	6105	Memberships - CALAFCO	\$ 4,000	\$ 4,000
	6210	Office Expense	\$ 2,000	\$ 2,000
	6400	Postage	\$ 1,000	\$ 1,000
	6501	Professional Services	\$ 30,000	\$ 30,000
	6600	Publications	\$ 500	\$ 500
	6705	Rents/Lease - Equipment	\$ 3,000	\$ 3,000
	6710	Utilities	\$ 3,000	\$ 3,000
	6750	Staff Development (incl. Commissioner Development)	\$ 15,000	\$ 15,000
	6770	Transportation	\$ 6,500	\$ 6,500
	(44)	Sub-Total Operating Expense	\$ 200,000	\$ 200,000
	6300	Operating Contingency (10% of operating expenses)	\$ 20,000	\$ 20,000
	(46)	BUDGET TOTAL	\$ 620,000	\$ 620,000

Policy 2.10.5.c - The Emergency Reserve for FY24-25 will stay at the current balance of the Caltrust account as of March 1, 2024 at \$124,259.91 that is approximately 19% of the operating budget.

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EXHIBIT B

Work Plan Fiscal Year 2024-2025

1. Recruit and train proper staffing for the agency
2. Move the El Dorado LAFCO office to a new location and terminate the current lease by October 1, 2024
3. Circulate a 5-year RFP to outsource the Municipal Services District MSR/SOI updates according to the approved "FY23-24 MUNICIPAL SERVICES MSR/SOI Project Cycle"
4. Complete the Targeted MSRs for the Grizzly Flats CSD, Fallen Leaf Lake CSD (fire services), Garden Valley FPD, Mosquito FPD, Pioneer FPD, and Rescue FPD, performed by consultants
5. Complete the Collective Audit RFP and if successful, perform the FY23-24 Audit with the new firm by December 31, 2024
6. Process the El Dorado County FPD and Diamond Springs-El Dorado FPD reorganization, annexations for the City of South Lake Tahoe, and any other projects submitted
7. Work closely with the Cameron Park CSD to navigate through divestiture of Fire Services and annexation to another Fire Protection District
8. Work closely with the Strategic Planning Committee to strategize and continue the efforts for the Fire Summit that is recommended as the result of the Fire MSRs
9. Meet with the Non-Municipal Services District Boards of the Lakeview CSD, Knolls Property Owners CSD, and Rising Hill Road CSD according to the approved "FY23-24 NON-MUNICIPAL SERVICES MSR/SOI Project Cycle"
10. Propose a five-year budget projection and MSR project plan
11. Work closely with the Budget Committee and Strategic Planning Committee to update Commission's Policies and Guidelines as necessary
12. Train staff and commissioners and attend the annual CALAFCO Conference and Workshop
13. Review, evaluate and update internal work procedures
14. Coordinate with the County as needed on its preparation of environmental documents for various upcoming projects requiring future LAFCO action