

**RESOLUTION NUMBER L-2023-05**

**Adoption of Final Budget and Work Plan Fiscal Year 2023-24**

**WHEREAS**, Government Code §56381 specifies that, following a noticed public hearing, the Commission shall adopt annually a proposed budget by May 1, 2023 and a final budget by June 15, 2023; and

**WHEREAS**, on March 22, 2023, 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 22, 2023, and transmitted to all parties specified in Government Code §56381(a); and

**WHEREAS**, a hearing was set for May 24, 2023 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 24, 2023, 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 2023-24 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 2023-24 as shown in Exhibit A, and work plan for Fiscal Year 2023-24 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, 2023, sufficient to cover the first two months of operations as specified in Government Code §56381(c).

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, 2023 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 24, 2023 by the following vote:

	AYE	NO	ABSTAIN	ABSENT	NOT VOTING
Commissioner Clerici	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 Gotberg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

# EXHIBIT A

## FINAL PROPOSED BUDGET

FINAL PROPOSED BUDGET FY 2023-2024				
	Fund (or line item)	DESCRIPTION	Final Proposed FY 2023-2024 LAFCO Budget	Adopted FY 2022-2023 LAFCO Budget
<b>Revenues</b>	4000	Fees	\$ 15,000	\$ 15,000
	4100	Fund Balance	\$ 60,000	\$ 92,598
	4120	Revenue - Agency Payments	\$ 545,000	\$ 506,122
	4500	Revenue - From Reserves	\$ -	\$ -
	4700	Revenue Interest	\$ -	\$ 500
	(5)	<b>Sub-Total - Revenues</b>	<b>\$ 620,000</b>	<b>\$ 614,220</b>
<b>Employee Expense</b>	5200	Employee Wage - Regular	\$ 300,000	\$ 221,148
	5210	Employee Wage - Temporary	\$ -	\$ -
	5230	Employee Wage - Overtime	\$ -	\$ 524
	5310	Flex Benefits	\$ -	\$ 6,000
	5311	Employee Assistance	\$ 500	\$ 385
	5320	Health Insurance (Less In Lieu)	\$ 30,000	\$ 32,371
	5340	Retirement - CALPERS	\$ 30,000	\$ 44,328
	5350	In-Lieu Health Insurance	\$ 4,500	\$ -
	5400	Payroll Tax - Medicare (1.45% of Base)	\$ 3,500	\$ 3,207
	5420	Payroll Tax - SUI/ETI	\$ 1,500	\$ 1,300
	5440	Disability Insurance (.53% of Base)	\$ 1,500	\$ 1,172
	6800	Accrued Leave	\$ 28,500	\$ 28,557
		Additional wages for 3rd full time employee and EO	\$ -	\$ 64,996
	5100	<b>Sub-Total Employee Expenses</b>	<b>\$ 400,000</b>	<b>\$ 403,988</b>
<b>Operating Expense</b>	5450	Workers Comp Insurance	\$ 2,000	\$ 1,725
	5460	General Liability Insurance	\$ 30,000	\$ 26,530
	6000	Information Services	\$ 20,000	\$ 23,760
	6010	County Clerk Fee	\$ 1,000	\$ 625
	6020	Accounting Services	\$ 15,000	\$ 7,188
	6030	Annual Audit	\$ 10,000	\$ 8,450
	6040	Cell & Telephone Services	\$ 2,000	\$ 3,840
	6050	Copies	\$ 500	\$ 480
	6060	GIS Maps	\$ 500	\$ 180
	6070	Lease Payment - Building	\$ 27,000	\$ 24,527
	6080	Legal Notices	\$ 1,000	\$ 726
	6090	Legal Services	\$ 24,000	\$ 22,000
	6100	Memberships	\$ 2,000	\$ 1,850
	6105	Memberships - CALAFCO	\$ 4,000	\$ 3,677
	6210	Office Expense	\$ 2,000	\$ 1,485
	6400	Postage	\$ 1,000	\$ 800
	6501	Professional Services	\$ 30,000	\$ 50,000
	6600	Publications	\$ 500	\$ 387
	6705	Rents/Lease - Equipment	\$ 3,000	\$ 2,136
	6710	Utilities	\$ 3,000	\$ 2,040
	6750	Staff Development (incl. Commissioner Development)	\$ 15,000	\$ 9,000
	6770	Transportation	\$ 6,500	\$ 4,260
	(44)	<b>Sub-Total Operating Expense</b>	<b>\$ 200,000</b>	<b>\$ 195,666</b>
	6300	Operating Contingency (10% of operating expenses)	\$ 20,000	\$ 14,567
	(46)	<b>BUDGET TOTAL</b>	<b>\$ 620,000</b>	<b>\$ 614,220</b>

Policy 2.10.5.c - The Emergency Reserve for FY23-24 will stay at the current balance of the Caltrust account as of February 28, 2023 at \$118,294.58 that is approximately 19% of the operating budget.

**EXHIBIT B****Work Plan Fiscal Year 2023-2024**

1. Finalize Questionnaire for Non-Municipal Services Districts MSR/SOI update and complete the studies for Arroyo Vista CSD, Lake View CSD, Knolls CSD, Rising Hill Road CSD, and Sierra Oaks CSD according to the approved "FY22-23 NON-MUNICIPAL SERVICES MSR/SOI Project Cycle"
2. Grizzly Flats CSD Non-Audited FY22-23 Financial Analysis Review
3. Process the El Dorado County Fire Protection District and Diamond Springs Fire District annexation
4. Work closely with the Strategic Planning Ad-Hoc Committee to strategize and continue the efforts for the Fire Summit that is recommended as the result of the Fire MSRs
5. Propose a five-year budget projection and MSR project plan
6. Work closely with the Budget Committee and Strategic Planning Ad-Hoc Committee to update Commission's Policies and Guidelines as necessary including an updated MOU with El Dorado County, updated Fee Schedule, and updated Salary Schedule
7. Evaluate the accounting software and procedures to make additional recommendations to improve security and efficiency
8. Evaluate and propose alternatives for building lease
9. Train staff and commissioners
10. Assist Placer LAFCO with the Meeks Bay and North Tahoe FPD consolidation
11. Provide technical assistance to those who enquire about the potential incorporation of the community of El Dorado Hills
12. Review, evaluate and update internal work procedures
13. Coordinate with the County as needed on its preparation of environmental documents for various upcoming projects requiring future LAFCO action