

YOLO LOCAL AGENCY FORMATION COMMISSION

Regular Meeting AGENDA

May 24, 2018 - 9:00 a.m.

BOARD OF SUPERVISORS CHAMBERS

625 COURT STREET, ROOM 206
WOODLAND, CALIFORNIA 95695

COMMISSIONERS

OLIN WOODS, CHAIR (PUBLIC MEMBER)
MATT REXROAD, VICE CHAIR (COUNTY MEMBER)
WILL ARNOLD (CITY MEMBER)
DON SAYLOR (COUNTY MEMBER)
TOM STALLARD (CITY MEMBER)

ALTERNATE COMMISSIONERS

RICHARD DELIBERTY (PUBLIC MEMBER)
JIM PROVENZA (COUNTY MEMBER)
BABS SANDEEN (CITY MEMBER)

CHRISTINE CRAWFORD
EXECUTIVE OFFICER

ERIC MAY
COMMISSION COUNSEL

This agenda has been posted at least five (5) calendar days prior to the meeting in a location freely accessible to members of the public, in accordance with the Brown Act and the Cortese Knox Hertzberg Act.

All persons are invited to testify and submit written comments to the Commission. If you challenge a LAFCo action in court, you may be limited to issues raised at the public hearing or submitted as written comments prior to the close of the public hearing. All written materials received by staff 72 hours before the hearing will be distributed to the Commission. If you wish to submit written material at the hearing, please supply 10 copies.

All participants on a matter to be heard by the Commission that have made campaign contributions totaling \$250 or more to any Commissioner in the past 12 months must disclose this fact, either orally or in writing, for the official record as required by Government Code Section 84308.

Any person, or combination of persons, who make expenditures for political purposes of \$1,000 or more in support of, or in opposition to, a matter heard by the Commission must disclose this fact in accordance with the Political Reform Act.

OATH OF OFFICE

1. Tom Stallard (City Member)
2. Beverly "Babs" Sandeen (City Member Alternate)

CALL TO ORDER

3. Pledge of Allegiance
4. Roll Call
5. Public Comment: Opportunity for members of the public to address the Yolo County Local Agency Formation Commission (LAFCo) on subjects not otherwise on the agenda relating to LAFCo business. The Commission reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

CONSENT AGENDA

6. Approve the LAFCo Meeting Minutes of March 22, 2018
7. Ratify **Resolution 2018-02** commending City Member Wade Cowan for his tenure with the Yolo LAFCo
8. Review and file Fiscal Year 2017/18 Third Quarter Financial Update
9. Correspondence

REGULAR AGENDA

10. Elect a Chair and Vice Chair for the Commission to serve one-year terms, which ends May 2019
11. Adopt a resolution initiating dissolution of the following inactive districts: Reclamation District 2076 and Reclamation District 2120

PUBLIC HEARINGS

12. Consider adoption of the Final LAFCo Budget for FY 2018/19

EXECUTIVE OFFICER'S REPORT

13. A report by the Executive Officer on recent events relevant to the Commission and an update of Yolo LAFCo staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.
- CALAFCO Staff Workshop Update
 - Legislative Update
 - EO Activity Report - March 19 through May 18, 2018

COMMISSIONER REPORTS

14. Action items and reports from members of the Commission, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Commission or the public.
- a. Present **Resolution 2018-02** honoring City Member Wade Cowan for his tenure with the Yolo LAFCo

ADJOURNMENT

15. Adjourn to reception outside the Board Chambers for former City Member Wade Cowan.

The next Regular LAFCo Meeting is June 28, 2018.

I declare under penalty of perjury that the foregoing agenda was posted by 5:00 p.m. on Friday, May 18, 2018, at the following places:

- On the bulletin board at the east entrance of the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California; and
- On the bulletin board outside the Board of Supervisors Chambers, Room 206 in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California.
- On the LAFCo website at: www.yololafco.org.

ATTEST:
Terri Tuck, Clerk
Yolo County LAFCo

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Commission Clerk for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact the Commission Clerk as soon as possible and at least 24 hours prior to the meeting. The Commission Clerk may be reached at (530) 666-8048 or at the following address:

Yolo County LAFCo
625 Court Street, Room 203
Woodland, CA 95695

Note: Audio for LAFCo meetings will be available the next day following conclusion of the meeting at www.yololaftco.org.



Consent 6.

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Approve the LAFCo Meeting Minutes of March 22, 2018

RECOMMENDED ACTION

Approve the LAFCo Meeting Minutes of March 22, 2018.

Attachments

LAFCo Meeting Minutes 03/22/18

Form Review

Form Started By: Terri Tuck
Final Approval Date: 05/04/2018

Started On: 05/04/2018 10:06 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

March 22, 2018

The Yolo Local Agency Formation Commission met on the 22nd day of March 2018, at 9:00 a.m. in the Yolo County Board of Supervisors Chambers, 625 Court Street, Room 206, Woodland CA. Voting members present were Chair and Public Member Olin Woods, County Member Don Saylor and City Member Wade Cowan. Voting members absent were County Member Matt Rexroad and City Member Will Arnold. Others present were Alternate Public Member Richard DeLiberty, Executive Officer Christine Crawford, Clerk Terri Tuck, and Counsel Eric May.

CALL TO ORDER

Chair Woods called the Meeting to order at 9:05 a.m.

Item № 1 Pledge

Don Saylor led the Pledge of Allegiance.

Item № 2 Roll Call

PRESENT: Cowan, Saylor, Woods ABSENT: Arnold, Rexroad

Item № 3 Public Comments

None

CONSENT

Item № 4 Approve the LAFCo Meeting Minutes of February 22, 2018

Minute Order 2018-05: The recommended action was approved.

Approved by the following vote:

MOTION: Saylor SECOND: Cowan

AYES: Cowan, Saylor, Woods

NOES: None

ABSTAIN: None

ABSENT: Arnold, Rexroad

REGULAR

Item № 5 Consider and adopt the LAFCo Annual Work Plan for fiscal year 2018/19

Minute Order 2018-06: The recommended action was approved.

Approved by the following vote:

MOTION: Cowan SECOND: Saylor

AYES: Cowan, Saylor, Woods

NOES: None
ABSTAIN: None
ABSENT: Arnold, Rexroad

PUBLIC HEARING

Item № 6 Consider and adopt the proposed LAFCo budget for fiscal year 2018/19 and set May 24, 2018 as the public hearing date to approve the final budget

After a report by staff the Chair opened the Public Hearing. There were no comments and the Public Hearing was closed.

Minute Order 2018-07: The recommended action was approved, directing staff to set May 24, 2018, as the public hearing date to approve the final LAFCo budget for FY 2018/19.

Approved by the following vote:

MOTION: Saylor SECOND: Cowan
AYES: Cowan, Saylor, Woods
NOES: None
ABSTAIN: None
ABSENT: Arnold, Rexroad

Item № 7 Executive Officer's Report

The Commission was given written reports of the Executive Officer's activities for the period of February 19 through March 16, 2018, and was verbally updated on recent events relevant to the Commission.

Staff stated that the West Sacramento City Council met last night and there was an item on the agenda regarding RD 537 (portion of) and RD 900 potentially becoming subsidiary districts to the City. Staff noted that the Commission would be updated on the Council's decision once staff viewed the meeting video.

Staff informed the Commission that the invitations for the Yolo Leaders YEDSpring 2018 Summit scheduled for April 26, 2018, would go out next week after the last remaining speaker was confirmed.

Staff encouraged the Commission to check out the new LAFCo website, which launched this month.

The Commission was informed that staff would be attending the CALAFCO Staff Workshop in San Rafael April 11-13, 2018, and the office would be closed.

Item № 8 Commissioner Reports

Commissioner Saylor commented that the County will be placing a cannabis tax measure on the June ballot. Measure K is a tax on commercial cannabis activity in the unincorporated areas of Yolo County.

Item No 9 **Adjournment**

Minute Order 2018-08: By order of the Chair, the meeting was adjourned at 9:29 a.m. to the next Regular LAFCo Meeting on May 24, 2018.

Olin Woods, Chair
Local Agency Formation Commission
County of Yolo, State of California

ATTEST:

Terri Tuck
Clerk to the Commission



Consent 7.

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Ratify **Resolution 2018-02** commending City Member Wade Cowan for his tenure with the Yolo LAFCo

RECOMMENDED ACTION

Ratify **Resolution 2018-02** commending City Member Wade Cowan for his tenure with the Yolo LAFCo.

Attachments

Wade Cowan Resolution 2018-02

Form Review

Form Started By: Terri Tuck
Final Approval Date: 05/04/2018

Started On: 05/04/2018 10:48 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

Resolution of Commendation
Wade Cowan

RESOLUTION № 2018 - 02

WHEREAS, Wade Cowan was first elected to the Winters City Council in June 2012 for a four-year term, then appointed Mayor in December 2016 to fill a vacant seat, where his current term expires in June 2018; and

WHEREAS, in January 2017, Mr. Cowan was sworn in as a Regular City Member to the Yolo Local Agency Formation Commission and served in that capacity up to the present; and

WHEREAS, Mr. Cowan served as a conscientious Commissioner with a steady hand, making an immediate contribution with his interest for LAFCo issues, had a practical approach to problem solving, and was continually a strong voice for the cities and efficient government within the County, always keeping a close eye on costs and the impacts on the tax payer; and

WHEREAS, Commissioner Cowan was always prepared to discuss the issues of the day, stepping up when he felt strongly about an issue, asking pertinent questions and providing valuable insight to the process; and

WHEREAS, during his fifteen months on the Commission, Cowan considered and deliberated on a range of municipal service reviews and sphere of influence studies, including a recent contentious hearing for the reclamation districts and local maintaining agencies in Yolo County; and

WHEREAS, Mr. Cowan was a good communicator and proved himself to be a Commission member of foresight and dedication to LAFCo issues, providing insightful and creative ideas to the LAFCo process; and

WHEREAS, Commissioner Cowan was a participant in LAFCos Shared Services Workshop, approved updates to the LAFCo Shared Services Strategic Plan, and was instrumental in implementing the Yolo Local Government Transparency and Accountability Program; and

WHEREAS, after moving to Winters in 2004, Wade and his wife Kathy immersed themselves in the culture of Winters, volunteering in a multitude of causes, activities and groups, including the Fourth Friday Feasts, the Waggoner Elementary Cleanup Day, construction of a new playground in City Park, the Winters Salmon Festival, just to name a few. For all of their hard work and volunteerism, the Cowan's were recently celebrated at the Winters Chamber of Commerce's Toast to Winters where they received the 2017 Citizens of the Year Award; and

WHEREAS, Wade has built up quite a reputation for his clam chowder, which he has prepared for the local Soup's On fundraiser and the Winters Senior Foundation. He is also a two-time champion of the Winters Chamber of Commerce's annual Rib Cook-off.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Yolo Local Agency Formation Commission commends Wade Cowan for his valuable contribution as a Yolo LAFCo Commissioner and warmly wishes him the best in all his future endeavors, including running for re-election this year.

PASSED AND ADOPTED this 24th day of May 2018, by the following vote:

AYES:

Olin Woods, Chair
Yolo Local Agency Formation Commission

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Review and file Fiscal Year 2017/18 Third Quarter Financial Update

RECOMMENDED ACTION

Review and file Fiscal Year 2017/18 Third Quarter Financial Update.

FISCAL IMPACT

None.

REASONS FOR RECOMMENDED ACTION

The intent of the quarterly financial report is to provide the Commission with an update on how LAFCo performed financially in the previous quarter as compared to the adopted budget and to discuss any issues as appropriate. The practice was recommended during a previous audit as an additional safeguard to ensure sound financial management, given the small size of the LAFCo staff. In accordance with LAFCo Administrative Policies and Procedures, the Commission adopts the final budget and is authorized to make adjustments as appropriate.

BACKGROUND

The LAFCo FY 2017/18 budget was adopted on May 25, 2017, and LAFCo remains on track with regards to both revenues and expenditures.

Revenues

By the end of the third quarter LAFCo had received 100.21% (\$424,670.63) of its expected revenue. During the third quarter LAFCo received \$1,199.06 (159.44%) in investment earnings. LAFCo's most significant revenue source comes from local government agency payments. LAFCo received funds from all of its agencies during the first quarter of this fiscal year.

Expenditures

Overall, during the three quarters of FY 2017/18 LAFCo has spent 62.23%

(\$310,233.14) of its annual budgeted costs of \$498,535. LAFCo expended 69.87% (\$284,092.29) of its Salary and Benefits appropriation. This included expending \$2,237.78 from the Leave Buyout account (500160) when the part-time analyst resigned. LAFCo expended 38.84% (\$26,090.85) of its Services and Supplies appropriation. In the last quarter of FY 2017/18 staff expects that LAFCos spending will remain on (or under) budget, and staff is not recommending any adjustments to the adopted budget at this time.

Attached Budget Reports

Staff has added a new Budget Status Summary (Attachment A) included with the staff report. The Income Statement Report (Attachment B) shows the amount expended for the quarter, the year to date amount and budget and the percentage of budget used. The General Ledger Report (Attachment C) shows a running balance of all transactions, including both revenue and expenditure amounts.

Attachments

[ATT A-3rd QTR Budget Status Summary](#)

[ATT B-3rd QTR Income Statement](#)

[ATT C-3rd QTR General Ledger](#)

Form Review

Inbox

Christine Crawford

Form Started By: Terri Tuck

Final Approval Date: 05/09/2018

Reviewed By

Christine Crawford

Date

05/09/2018 02:20 PM

Started On: 05/08/2018 08:13 AM

LAFCO BUDGET - 3rd QUARTER BUDGET STATUS REPORT

FISCAL YEAR 2017/18

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 17/18 Budget	% Budget
REVENUES								
400700	INVESTMENT EARNINGS-POOL	\$0.00	\$1,192.57	\$1,199.06		\$2,391.63	\$ 1,500	159.44%
402010	OTHER GOVT AGENCY-COUNTY	\$211,139.00	\$0.00	\$0.00		\$211,139.00	\$ 211,139	100%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$68,448.00	\$0.00	\$0.00		\$68,448.00	\$ 68,448	100%
402040	OTHER GOVT AGENCY-WOODLAND	\$61,120.00	\$0.00	\$0.00		\$61,120.00	\$ 61,120	100%
402050	OTHER GOVT AGENCY-WINTERS	\$6,702.00	\$0.00	\$0.00		\$6,702.00	\$ 6,702	100%
402060	OTHER GOVT AGENCY-DAVIS	\$74,870.00	\$0.00	\$0.00		\$74,870.00	\$ 74,870	100%
403460	OTH CHRG FR SVC-LAFCO FEES	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	0.00%
404190	OTHER SALES - TAXABLE	\$0.00	\$0.00	\$0.00		\$0.00		
	UNUSED FUND BALANCE FROM PREVIOUS FY						\$ 74,756	
	TOTAL AGENCY COST						\$ 422,279	
	TOTAL OTHER LISTED SOURCES						\$ 76,256	
	TOTAL FINANCING SOURCES	\$422,279.00	\$1,192.57	\$1,199.06	\$0.00	\$424,670.63	\$ 498,535	100.21%

LAFCO BUDGET - 3rd QUARTER BUDGET STATUS REPORT

FISCAL YEAR 2017/18

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 17/18 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$49,395.99	\$65,333.72	\$54,806.20		\$169,535.91	\$ 245,111	69.17%
500160	LEAVE BUYOUT	\$0.00	\$0.00	\$2,237.78		\$2,237.78	\$ -	0.00%
500310	RETIREMENT (CALPERS)	\$11,441.29	\$15,134.41	\$12,695.02		\$39,270.72	\$ 56,932	68.98%
500320	OASDI	\$3,030.20	\$4,040.63	\$3,638.01		\$10,708.84	\$ 17,425	61.46%
500330	FICA/MEDICARE TAX	\$708.67	\$944.98	\$850.83		\$2,504.48	\$ 4,456	56.20%
500360	OPEB - RETIREE HEALTH INSURANCE	\$3,940.65	\$5,212.64	\$4,211.30		\$13,364.59	\$ 19,609	68.16%
500380	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00		\$0.00	\$ 400	0.00%
500390	WORKERS' COMPENSATION INSURANCE	\$442.15	\$0.00	\$0.00		\$442.15	\$ 500	88.43%
500400	OTHER EMPLOYEE BENEFITS	\$14,057.34	\$15,335.26	\$16,635.22		\$46,027.82	\$ 62,178	74.03%
	TOTAL SALARY & BENEFITS	\$83,016.29	\$106,001.64	\$95,074.36	\$0.00	\$284,092.29	\$ 406,611	69.87%
SERVICES AND SUPPLIES								
501020	COMMUNICATIONS	\$268.04	\$453.40	\$409.87		\$1,131.31	\$ 2,500	45.25%
501030	FOOD	\$94.12	\$54.95	\$170.01		\$319.08	\$ 350	91.17%
501051	INSURANCE-PUBLIC LIABILITY	\$500.00	\$0.00	\$0.00		\$500.00	\$ 500	100.00%
501070	MAINTENANCE-EQUIPMENT	\$0.00	\$105.03	\$102.23		\$207.26	\$ 750	27.63%
501090	MEMBERSHIPS	\$2,726.00	\$0.00	\$0.00		\$2,726.00	\$ 3,500	77.89%
501100	MISCELLANEOUS EXPENSE	\$0.00	\$0.00	\$0.00		\$0.00	\$ 250	0.00%
501110	OFFICE EXPENSE	\$9.30	\$391.92	\$151.00		\$552.22	\$ 1,250	44.18%
501111	OFFICE EXP-POSTAGE	\$93.60	\$7.20	\$0.00		\$100.80	\$ 500	20.16%
501112	OFFICE EXP-PRINTING	\$250.93	\$0.00	\$0.00		\$250.93	\$ 1,000	25.09%
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$0.00	\$262.50	\$0.00		\$262.50	\$0.00	0.00%
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$0.00	\$1,850.26	\$925.13		\$2,775.39	\$ 3,701	74.99%
501127	IT SERVICES-CONNECTIVITY	\$0.00	\$1,406.70	\$703.35		\$2,110.05	\$ 2,813	75.01%
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$0.00	\$0.00	\$273.00		\$273.00	\$ 5,000	5.46%
501152	PROF & SPEC SVC-INFO TECH SVC	\$0.00	\$467.95	\$0.00		\$467.95	\$ 800	58.49%
501156	PROF & SPEC SVC-LEGAL SVC	\$0.00	\$935.02	\$1,941.97		\$2,876.99	\$ 7,000	41.10%
501165	PROF & SPEC SVC-OTHER	\$0.00	\$75.00	\$225.00		\$300.00	\$ 10,000	1.50%
501165	PROF & SPEC SVC-OTHER (Shared Services)	\$0.00	\$0.00	\$0.00		\$0.00	\$ 10,000	0.00%
501180	PUBLICATIONS AND LEGAL NOTICES	\$341.71	\$0.00	\$374.44		\$716.15	\$ 2,000	35.81%
501190	RENTS AND LEASES - EQUIPMENT	\$34.06	\$15.00	\$20.00		\$69.06	\$ 1,500	4.60%
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$0.00	\$0.00	\$0.00		\$0.00	\$ 860	0.00%
501205	TRAINING	\$3,083.19	\$80.00	\$1,100.00		\$4,263.19	\$ 4,200	101.50%
501210	MINOR EQUIPMENT (COMPUTERS)	\$0.00	\$0.00	\$2,144.74		\$2,144.74	\$ 1,200	178.73%
501250	TRANSPORTATION AND TRAVEL	\$1,237.76	\$2,461.54	\$344.93		\$4,044.23	\$ 7,500	53.92%
	TOTAL SERVICES & SUPPLIES	\$8,638.71	\$8,566.47	\$8,885.67	\$0.00	\$26,090.85	\$ 67,174	38.84%
OTHER CHARGES								
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$0.00	\$0.00	\$50.00		\$50.00	\$ 1,000	5.00%
	TOTAL OTHER CHARGES	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$ 1,000	5.00%
OTHER FINANCING USES								
503300	APPROP FOR CONTINGENCY	\$0.00	\$0.00	\$0.00		\$0.00	\$ 23,750	\$0.00
	TOTAL APPROPRIATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 23,750	0.00%
	TOTAL EXPENDITURES	\$91,655.00	\$114,568.11	\$104,010.03	\$ -	\$310,233.14	\$ 498,535	62.23%

Income Statement

GL293 Date 05/07/18
Time 09:54

Company 1000 - YOLO COUNTY
Income Statement
For Period 7 Through 9 Ending March 31, 2018

USD

Item 8-ATT B Page 1

Fiscal Year 2018 Budget 1

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
6940	6940 LOCAL AGENCY FORMATION COMM						
NETFUND/POST	NET FUND BALANCE						
REVENUES	REVENUES						
REVUSEMONEY	REVENUE FROM USE OF MONEY AND						
400700-0000	INVESTMENT EARNINGS-POOL	1,199.06-	0.00	0.00	2,391.63-	1,500.00-	159.44
	Total REVENUE FROM USE OF MONE	1,199.06-	0.00	0.00	2,391.63-	1,500.00-	159.44
INTGOVREVENU	INTERGOVERNMENTAL REVENUES						
OTHRGOVAGNCY	OTHER GOVERNMENTAL AGENCIES						
402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS	0.00	0.00	0.00	211,139.00-	211,139.00-	100.00
402030-0001	OTHR GOVT AGENCY-WEST SAC	0.00	0.00	0.00	68,448.00-	68,448.00-	100.00
402040-0001	OTHR GOVT AGCY-WOODLAND	0.00	0.00	0.00	61,120.00-	61,120.00-	100.00
402050-0001	OTHR GOVT AGCY-WINTERS	0.00	0.00	0.00	6,702.00-	6,702.00-	100.00
402060-0001	OTHR GOVT AGCY-DAVIS	0.00	0.00	0.00	74,870.00-	74,870.00-	100.00
	Total OTHER GOVERNMENTAL AGENC	0.00	0.00	0.00	422,279.00-	422,279.00-	100.00
	Total INTERGOVERNMENTAL REVENU	0.00	0.00	0.00	422,279.00-	422,279.00-	100.00
	Total REVENUES	1,199.06-	0.00	0.00	424,670.63-	423,779.00-	100.21
EXPENDITURES	EXPENDITURES						
SALARY&BEN	SALARIES AND EMPLOYEE BENEFITS						
SALARY&WAGES	SALARY AND WAGES						
500100-0000	REGULAR EMPLOYEES	54,806.20	0.00	0.00	169,535.91	245,111.00	69.17
500160-0000	LEAVE BUYOUT	2,237.78	0.00	0.00	2,237.78	0.00	0.00
	Total SALARY AND WAGES	57,043.98	0.00	0.00	171,773.69	245,111.00	70.08
EMPBENEFITS	EMPLOYEE BENEFITS						
500310-0000	RETIREMENT	12,695.02	0.00	0.00	39,270.72	56,932.00	68.98
500320-0000	OASDI	3,638.01	0.00	0.00	10,708.84	17,425.00	61.46
500330-0000	FICA/MEDICARE	850.83	0.00	0.00	2,504.48	4,456.00	56.20
500360-0000	OPEB - RETIREE HEALTH INSURANC	4,211.30	0.00	0.00	13,364.59	19,609.00	68.16
500380-0000	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	400.00	0.00
500390-0000	WORKERS' COMP INSURANCE	0.00	0.00	0.00	442.15	500.00	88.43
500400-0000	OTHER EMPLOYEE BENEFITS	16,635.22	0.00	0.00	46,027.82	62,178.00	74.03
	Total EMPLOYEE BENEFITS	38,030.38	0.00	0.00	112,318.60	161,500.00	69.55
	Total SALARIES AND EMPLOYEE BE	95,074.36	0.00	0.00	284,092.29	406,611.00	69.87
SERVSUPPLIES	SERVICES AND SUPPLIES						
501020-0000	COMMUNICATIONS	409.87	0.00	0.00	1,131.31	2,500.00	45.25
501030-0000	FOOD	170.01	0.00	0.00	319.08	350.00	91.17
501051-0000	INSURANCE-PUBLIC LIABILITY	0.00	0.00	0.00	500.00	500.00	100.00
501070-0000	MAINTENANCE-EQUIPMENT	102.23	0.00	0.00	207.26	750.00	27.63
501090-0000	MEMBERSHIPS	0.00	0.00	0.00	2,726.00	3,500.00	77.89
501100-0000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	250.00	0.00
501110-0000	OFFICE EXPENSE	151.00	0.00	0.00	552.22	1,250.00	44.18
501111-0000	OFFICE EXP-POSTAGE	0.00	0.00	0.00	100.80	500.00	20.16
501112-0000	OFFICE EXP-PRINTING	0.00	0.00	0.00	250.93	1,000.00	25.09
501125-0000	IT SERVICE-DPT SYS MAINT	0.00	0.00	0.00	262.50	0.00	0.00
501126-0000	IT SERVICE-ERP	925.13	0.00	0.00	2,775.39	3,701.00	74.99
501127-0000	IT SERVICE-CONNECTIVITY	703.35	0.00	0.00	2,110.05	2,813.00	75.01
501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	273.00	0.00	0.00	273.00	5,000.00	5.46
501152-0000	PROF & SPEC SVC-INFO TECH SVC	0.00	0.00	0.00	467.95	800.00	58.49
501156-0000	PROF & SPEC SVC-LEGAL SVC	1,941.97	0.00	0.00	2,876.99	7,000.00	41.10
501165-0000	PROF & SPEC SVC-OTHER	225.00	0.00	0.00	300.00	20,000.00	1.50

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6940 6940 LOCAL AGENCY FORMATION COMM

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
SERVSUPPLIES	SERVICES AND SUPPLIES						
501180-0000	PUBLICATIONS AND LEGAL NOTICES	374.44	0.00	0.00	716.15	2,000.00	35.81
501190-0000	RENTS AND LEASES - EQUIPMENT	20.00	0.00	0.00	69.06	1,500.00	4.60
501192-0000	RENTS & LEASES-RECRDS STORAGE	0.00	0.00	0.00	0.00	860.00	0.00
501205-0000	TRAINING	1,100.00	0.00	0.00	4,263.19	4,200.00	101.50
501210-0000	MINOR EQUIPMENT	2,144.74	0.00	0.00	2,144.74	1,200.00	178.73
501250-0000	TRANSPORTATION AND TRAVEL	344.93	0.00	0.00	4,044.23	7,500.00	53.92
	Total SERVICES AND SUPPLIES	8,885.67	0.00	0.00	26,090.85	67,174.00	38.84
OTHERCHARGES	OTHER CHARGES						
502201-0000	PAYMENTS TO OTH GOV INSTITUTIO	50.00	0.00	0.00	50.00	1,000.00	5.00
	Total OTHER CHARGES	50.00	0.00	0.00	50.00	1,000.00	5.00
CONTINGENCY	APPROPRIATION FOR CONTINGENCIE						
503300-0000	APPROPRIATION FOR CONTINGENCY	0.00	0.00	0.00	0.00	23,750.00	0.00
	Total APPROPRIATION FOR CONTIN	0.00	0.00	0.00	0.00	23,750.00	0.00
	Total EXPENDITURES	104,010.03	0.00	0.00	310,233.14	498,535.00	62.23
	Total NET FUND BALANCE	102,810.97	0.00	0.00	114,437.49-	74,756.00	153.08-

General Ledger Report

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Accounting Unit 69405229816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-0052-02981-6991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account 400700-0000	INVESTMENT EARNINGS-POOL					Begin Balance	1,192.57-
01/01/18	GL	07	N 674-00	1000	TREAS INV FEES Q2 EN			180.10		1,012.47-
01/01/18	GL	07	N 674-00	1000	TREAS INV FEES Q2 EN			.07		1,012.40-
01/31/18	GL	07	N 675-00	1000	12-31-17 INTEREST AP				1,378.71	2,391.11-
01/31/18	GL	07	N 675-00	1000	12-31-17 INTEREST AP				.52	2,391.63-
Total Activity Account								180.17	1,379.23	
			Account 400700-0000	INVESTMENT EARNINGS-POOL					End Balance	2,391.63-
			Account 402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS					Begin Balance	211,139.00-
			402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS					End Balance	211,139.00-
			Account 402030-0001	OTHR GOVT AGENCY-WEST SAC					Begin Balance	68,448.00-
			402030-0001	OTHR GOVT AGENCY-WEST SAC					End Balance	68,448.00-
			Account 402040-0001	OTHR GOVT AGCY-WOODLAND					Begin Balance	61,120.00-
			402040-0001	OTHR GOVT AGCY-WOODLAND					End Balance	61,120.00-
			Account 402050-0001	OTHR GOVT AGCY-WINTERS					Begin Balance	6,702.00-
			402050-0001	OTHR GOVT AGCY-WINTERS					End Balance	6,702.00-
			Account 402060-0001	OTHR GOVT AGCY-DAVIS					Begin Balance	74,870.00-
			402060-0001	OTHR GOVT AGCY-DAVIS					End Balance	74,870.00-
			Account 500100-0000	REGULAR EMPLOYEES					Begin Balance	114,729.71
01/12/18	PR	07	N 4-00	1000	Expense accrual			553.58		115,283.29
01/12/18	PR	07	N 4-00	1000	Expense accrual			503.57		115,786.86
01/12/18	PR	07	N 4-00	1000	Expense accrual			775.01		116,561.87
01/12/18	PR	07	N 4-00	1000	Expense accrual			1,272.00		117,833.87
01/12/18	PR	07	N 4-00	1000	Expense accrual			1,780.80		119,054.67
01/12/18	PR	07	N 4-00	1000	Expense accrual			705.00		120,319.67
01/12/18	PR	07	N 4-00	1000	Expense accrual			110.72		120,430.39
01/12/18	PR	07	N 4-00	1000	Expense accrual			111.30		120,541.69
01/12/18	PR	07	N 4-00	1000	Expense accrual			885.73		121,427.42
01/12/18	PR	07	N 4-00	1000	Expense accrual			25.00		121,452.42
01/12/18	PR	07	N 4-00	1000	Expense accrual			1,923.92		123,376.34
01/12/18	PR	07	N 4-00	1000	Expense accrual				318.00	123,058.34
01/12/18	PR	07	N 4-00	1000	Expense accrual			805.71		123,864.05
01/26/18	PR	07	N 5-00	1000	Expense accrual			89.96		123,954.01
01/26/18	PR	07	N 5-00	1000	Expense accrual			95.40		124,049.41
01/26/18	PR	07	N 5-00	1000	Expense accrual			221.43		124,270.84
01/26/18	PR	07	N 5-00	1000	Expense accrual			110.72		124,381.56
01/26/18	PR	07	N 5-00	1000	Expense accrual			1,681.51		126,063.07
01/26/18	PR	07	N 5-00	1000	Expense accrual			4,436.14		130,499.21
01/26/18	PR	07	N 5-00	1000	Expense accrual			1,812.85		132,312.06
01/26/18	PR	07	N 5-00	1000	Expense accrual			221.43		132,533.49
01/26/18	PR	07	N 5-00	1000	Expense accrual			508.80		133,042.29
01/26/18	PR	07	N 5-00	1000	Expense accrual			201.43		133,243.72
01/26/18	PR	07	N 5-00	1000	Expense accrual			47.70		133,291.42
01/26/18	PR	07	N 5-00	1000	Expense accrual			25.00		133,316.42
01/26/18	PR	07	N 5-00	1000	Expense accrual				318.00	132,998.42

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Account	500100-0000			REGULAR EMPLOYEES						
02/09/18	PR	08	N	3-00	1000	Expense accrual		365.70	Balance Fwd	132,998.42
02/09/18	PR	08	N	3-00	1000	Expense accrual		110.72		133,364.12
02/09/18	PR	08	N	3-00	1000	Expense accrual		2,110.54		133,474.84
02/09/18	PR	08	N	3-00	1000	Expense accrual		4,722.34		135,585.38
02/09/18	PR	08	N	3-00	1000	Expense accrual		2,014.28		140,307.72
02/09/18	PR	08	N	3-00	1000	Expense accrual		76.12		142,322.00
02/09/18	PR	08	N	3-00	1000	Expense accrual		27.68		142,398.12
02/09/18	PR	08	N	3-00	1000	Expense accrual		25.00		142,425.80
02/09/18	PR	08	N	3-00	1000	Expense accrual			318.00	142,450.80
02/23/18	PR	08	N	8-00	1000	Expense accrual		110.72		142,132.80
02/23/18	PR	08	N	8-00	1000	Expense accrual		2,214.34		142,243.52
02/23/18	PR	08	N	8-00	1000	Expense accrual		4,785.94		144,457.86
02/23/18	PR	08	N	8-00	1000	Expense accrual		1,704.39		149,243.80
02/23/18	PR	08	N	8-00	1000	Expense accrual		47.70		150,948.19
02/23/18	PR	08	N	8-00	1000	Expense accrual		254.40		150,995.89
02/23/18	PR	08	N	8-00	1000	Expense accrual		309.89		151,250.29
02/23/18	PR	08	N	8-00	1000	Expense accrual		25.00		151,560.18
02/23/18	PR	08	N	8-00	1000	Expense accrual			318.00	151,585.18
02/23/18	PR	08	N	8-00	1000	Expense accrual				151,267.18
03/09/18	PR	09	N	1-00	1000	Expense accrual		221.43		151,488.61
03/09/18	PR	09	N	1-00	1000	Expense accrual		508.80		151,997.41
03/09/18	PR	09	N	1-00	1000	Expense accrual		201.43		152,198.84
03/09/18	PR	09	N	1-00	1000	Expense accrual		110.72		152,309.56
03/09/18	PR	09	N	1-00	1000	Expense accrual		1,937.54		154,247.10
03/09/18	PR	09	N	1-00	1000	Expense accrual		4,531.54		158,778.64
03/09/18	PR	09	N	1-00	1000	Expense accrual		1,522.33		160,300.97
03/09/18	PR	09	N	1-00	1000	Expense accrual		47.70		160,348.67
03/09/18	PR	09	N	1-00	1000	Expense accrual		290.52		160,639.19
03/09/18	PR	09	N	1-00	1000	Expense accrual		55.36		160,694.55
03/09/18	PR	09	N	1-00	1000	Expense accrual		25.00		160,719.55
03/09/18	PR	09	N	1-00	1000	Expense accrual			318.00	160,401.55
03/23/18	PR	09	N	4-00	1000	Expense accrual		636.00		161,037.55
03/23/18	PR	09	N	4-00	1000	Expense accrual		55.36		161,092.91
03/23/18	PR	09	N	4-00	1000	Expense accrual		810.90		161,903.81
03/23/18	PR	09	N	4-00	1000	Expense accrual		110.72		162,014.53
03/23/18	PR	09	N	4-00	1000	Expense accrual		2,158.98		164,173.51
03/23/18	PR	09	N	4-00	1000	Expense accrual		3,641.12		167,814.63
03/23/18	PR	09	N	4-00	1000	Expense accrual		2,014.28		169,828.91
03/23/18	PR	09	N	4-00	1000	Expense accrual		25.00		169,853.91
03/23/18	PR	09	N	4-00	1000	Expense accrual			318.00	169,535.91
Total Activity Account								56,714.20	1,908.00	
500100-0000 REGULAR EMPLOYEES										End Balance 169,535.91

Account	500160-0000			LEAVE BUYOUT						Begin Balance 0.00
03/23/18	PR	09	N	4-00	1000	Expense accrual		495.43		495.43
03/23/18	PR	09	N	4-00	1000	Expense accrual		1,742.35		2,237.78

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Account	500160-0000		LEAVE BUYOUT						Balance Fwd	2,237.78
			Total Activity		Account			2,237.78		

	500160-0000		LEAVE BUYOUT						End Balance	2,237.78

Account	500310-0000		RETIREMENT						Begin Balance	26,575.70
01/12/18	PR	07	N	4-00	1000	Summarized transacti		2,115.83		28,691.53
01/26/18	PR	07	N	5-00	1000	Summarized transacti		2,115.84		30,807.37
02/09/18	PR	08	N	3-00	1000	Summarized transacti		2,115.84		32,923.21
02/23/18	PR	08	N	8-00	1000	Summarized transacti		2,115.84		35,039.05
03/09/18	PR	09	N	1-00	1000	Summarized transacti		2,115.84		37,154.89
03/23/18	PR	09	N	4-00	1000	Summarized transacti		2,115.83		39,270.72
			Total Activity		Account			12,695.02		

	500310-0000		RETIREMENT						End Balance	39,270.72

Account	500320-0000		OASDI						Begin Balance	7,070.83
01/12/18	PR	07	N	4-00	1000	Summarized transacti		575.98		7,646.81
01/26/18	PR	07	N	5-00	1000	Summarized transacti		575.98		8,222.79
02/09/18	PR	08	N	3-00	1000	Summarized transacti		575.98		8,798.77
02/23/18	PR	08	N	8-00	1000	Summarized transacti		620.92		9,419.69
03/09/18	PR	09	N	1-00	1000	Summarized transacti		580.63		10,000.32
03/23/18	PR	09	N	4-00	1000	Summarized transacti		708.52		10,708.84
			Total Activity		Account			3,638.01		

	500320-0000		OASDI						End Balance	10,708.84

Account	500330-0000		FICA/MEDICARE						Begin Balance	1,653.65
01/12/18	PR	07	N	4-00	1000	Summarized transacti		134.70		1,788.35
01/26/18	PR	07	N	5-00	1000	Summarized transacti		134.71		1,923.06
02/09/18	PR	08	N	3-00	1000	Summarized transacti		134.71		2,057.77
02/23/18	PR	08	N	8-00	1000	Summarized transacti		145.21		2,202.98
03/09/18	PR	09	N	1-00	1000	Summarized transacti		135.79		2,338.77
03/23/18	PR	09	N	4-00	1000	Summarized transacti		165.71		2,504.48
			Total Activity		Account			850.83		

	500330-0000		FICA/MEDICARE						End Balance	2,504.48

Account	500360-0000		OPEB - RETIREE HEALTH INSURANCE						Begin Balance	9,153.29
01/12/18	PR	07	N	4-00	1000	Summarized transacti		728.74		9,882.03
01/26/18	PR	07	N	5-00	1000	Summarized transacti		728.74		10,610.77
02/09/18	PR	08	N	3-00	1000	Summarized transacti		728.74		11,339.51
02/23/18	PR	08	N	8-00	1000	Summarized transacti		728.74		12,068.25
03/09/18	PR	09	N	1-00	1000	Summarized transacti		728.74		12,796.99
03/23/18	PR	09	N	4-00	1000	Summarized transacti		567.60		13,364.59
			Total Activity		Account			4,211.30		

	500360-0000		OPEB - RETIREE HEALTH INSURANCE						End Balance	13,364.59

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Account	500390-0000		WORKERS' COMP INSURANCE					Begin Balance		442.15
	500390-0000		WORKERS' COMP INSURANCE					End Balance		442.15

Account	500400-0000		OTHER EMPLOYEE BENEFITS					Begin Balance		29,392.60
01/12/18	PR	07	N	4-00	1000	Expense accrual		100.00		29,492.60
01/12/18	PR	07	N	4-00	1000	Expense accrual		439.34		29,931.94
01/12/18	PR	07	N	4-00	1000	Expense accrual		412.61		30,344.55
01/12/18	PR	07	N	4-00	1000	Expense accrual		851.96		31,196.51
01/12/18	PR	07	N	4-00	1000	Expense accrual		851.96		32,048.47
01/26/18	PR	07	N	5-00	1000	Expense accrual		100.00		32,148.47
01/26/18	PR	07	N	5-00	1000	Expense accrual		439.34		32,587.81
01/26/18	PR	07	N	5-00	1000	Expense accrual		412.61		33,000.42
01/26/18	PR	07	N	5-00	1000	Expense accrual		851.96		33,852.38
01/26/18	PR	07	N	5-00	1000	Expense accrual		851.96		34,704.34
02/09/18	PR	08	N	3-00	1000	Expense accrual		100.00		34,804.34
02/09/18	PR	08	N	3-00	1000	Expense accrual		439.34		35,243.68
02/09/18	PR	08	N	3-00	1000	Expense accrual		412.61		35,656.29
02/09/18	PR	08	N	3-00	1000	Expense accrual		851.96		36,508.25
02/09/18	PR	08	N	3-00	1000	Expense accrual		851.96		37,360.21
02/23/18	PR	08	N	8-00	1000	Summarized transacti		825.00		38,185.21
02/23/18	PR	08	N	8-00	1000	Expense accrual		439.34		38,624.55
02/23/18	PR	08	N	8-00	1000	Expense accrual		412.61		39,037.16
02/23/18	PR	08	N	8-00	1000	Expense accrual		851.96		39,889.12
02/23/18	PR	08	N	8-00	1000	Expense accrual		851.96		40,741.08
03/09/18	PR	09	N	1-00	1000	Expense accrual		175.00		40,916.08
03/09/18	PR	09	N	1-00	1000	Expense accrual		439.34		41,355.42
03/09/18	PR	09	N	1-00	1000	Expense accrual		412.61		41,768.03
03/09/18	PR	09	N	1-00	1000	Expense accrual		851.96		42,619.99
03/09/18	PR	09	N	1-00	1000	Expense accrual		851.96		43,471.95
03/23/18	PR	09	N	4-00	1000	Expense accrual		439.34		43,911.29
03/23/18	PR	09	N	4-00	1000	Expense accrual		412.61		44,323.90
03/23/18	PR	09	N	4-00	1000	Expense accrual		851.96		45,175.86
03/23/18	PR	09	N	4-00	1000	Expense accrual		851.96		46,027.82
Total Activity Account								16,635.22		

	500400-0000		OTHER EMPLOYEE BENEFITS					End Balance		46,027.82

Account	501020-0000		COMMUNICATIONS					Begin Balance		721.44
01/11/18	GL	07	N	178-00	1000	185-1 11/17 INTERNAL		8.50		729.94
01/12/18	GL	07	N	205-00	1000	185-1 12/17 INTERNAL		124.57		854.51
01/29/18	GL	07	N	471-00	1000	185-1 12/17 INTERNAL		8.50		863.01
02/06/18	GL	08	N	117-00	1000	185-1 01/18 INTERNAL		125.71		988.72
03/01/18	GL	09	N	63-00	1000	185-1 01/18 INTERNAL		8.50		997.22
03/07/18	GL	09	N	110-00	1000	185-1 02/18 INTERNAL		125.59		1,122.81
03/28/18	GL	09	N	558-00	1000	185-1 02/18 INTERNAL		8.50		1,131.31
Total Activity Account								409.87		

	501020-0000		COMMUNICATIONS					End Balance		1,131.31

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Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	501030-0000	FOOD				Begin Balance	149.07
01/31/18	GL	07 N	74-00	1000	Maria'sCantina-MeetW			58.23		207.30
03/31/18	GL	09 N	105-00	1000	SteadyEddy's-YoloLea			111.78		319.08
					Total Activity	Account		170.01		
			Account	501030-0000	FOOD				End Balance	319.08
			Account	501051-0000	INSURANCE-PUBLIC LIABILITY				Begin Balance	500.00
					501051-0000	INSURANCE-PUBLIC LIABILITY			End Balance	500.00
			Account	501070-0000	MAINTENANCE-EQUIPMENT				Begin Balance	105.03
01/10/18	AP	07 N	30-00	1000	13078INLAND BUSI			102.23		207.26
					Total Activity	Account		102.23		
			Account	501070-0000	MAINTENANCE-EQUIPMENT				End Balance	207.26
			Account	501090-0000	MEMBERSHIPS				Begin Balance	2,726.00
					501090-0000	MEMBERSHIPS			End Balance	2,726.00
			Account	501110-0000	OFFICE EXPENSE				Begin Balance	401.22
01/03/18	AP	07 N	3-00	1000	10246DSW HOLDING			6.20		407.42
01/03/18	AP	07 N	25-00	1000	Subscriber#39459 Ren			129.30		536.72
02/05/18	AP	08 N	10-00	1000	10246DSW HOLDING			3.10		539.82
02/27/18	AP	08 N	127-00	1000	10246ALHAMBRA			6.20		546.02
03/23/18	AP	09 N	143-00	1000	10246ALHAMBRA			6.20		552.22
					Total Activity	Account		151.00		
			Account	501110-0000	OFFICE EXPENSE				End Balance	552.22
			Account	501111-0000	OFFICE EXP-POSTAGE				Begin Balance	100.80
					501111-0000	OFFICE EXP-POSTAGE			End Balance	100.80
			Account	501112-0000	OFFICE EXP-PRINTING				Begin Balance	250.93
					501112-0000	OFFICE EXP-PRINTING			End Balance	250.93
			Account	501125-0000	IT SERVICE-DPT SYS MAINT				Begin Balance	262.50
					501125-0000	IT SERVICE-DPT SYS MAINT			End Balance	262.50
			Account	501126-0000	IT SERVICE-ERP				Begin Balance	1,850.26
02/28/18	GL	08 N	557-00	1000	LAFCO-3RD QTR ERP			925.13		2,775.39
					Total Activity	Account		925.13		
			Account	501126-0000	IT SERVICE-ERP				End Balance	2,775.39
			Account	501127-0000	IT SERVICE-CONNECTIVITY				Begin Balance	1,406.70
02/28/18	GL	08 N	557-00	1000	LAFCO-3RD QTR CONNEC			703.35		2,110.05
					Total Activity	Account		703.35		
			Account	501127-0000	IT SERVICE-CONNECTIVITY				End Balance	2,110.05

General Ledger Report

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Accounting Unit 69405229816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-0052-02981-6991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance

Account			501151-0000		PROF & SPEC SVC-AUDITG & ACCTG				Begin Balance	0.00
03/31/18	GL	09	N 158-00	1000	DFS INVOICE LAFCO FI			273.00		273.00
					Total Activity	Account		273.00		
			501151-0000		PROF & SPEC SVC-AUDITG & ACCTG				End Balance	273.00

Account			501152-0000		PROF & SPEC SVC-INFO TECH SVC				Begin Balance	467.95
			501152-0000		PROF & SPEC SVC-INFO TECH SVC				End Balance	467.95

Account			501156-0000		PROF & SPEC SVC-LEGAL SVC				Begin Balance	935.02
02/21/18	GL	08	N 418-00	1000	LEGAL SERVICES 2nd Q			1,941.97		2,876.99
					Total Activity	Account		1,941.97		
			501156-0000		PROF & SPEC SVC-LEGAL SVC				End Balance	2,876.99

Account			501165-0000		PROF & SPEC SVC-OTHER				Begin Balance	75.00
01/18/18	AP	07	N 72-00	1000	16780DIGITAL DEP			75.00		150.00
02/26/18	AP	08	N 115-00	1000	16780DIGITAL DEP			75.00		225.00
03/19/18	AP	09	N 101-00	1000	16780DIGITAL DEP			75.00		300.00
					Total Activity	Account		225.00		
			501165-0000		PROF & SPEC SVC-OTHER				End Balance	300.00

Account			501180-0000		PUBLICATIONS AND LEGAL NOTICES				Begin Balance	341.71
02/07/18	AP	08	N 49-00	1000	Hearing Notice-RDs M			70.00		411.71
03/07/18	AP	09	N 61-00	1000	DraftBudgetFY18/19			85.44		497.15
03/31/18	GL	09	N 104-00	1000	Democrat-NoticeRDsMS			219.00		716.15
					Total Activity	Account		374.44		
			501180-0000		PUBLICATIONS AND LEGAL NOTICES				End Balance	716.15

Account			501190-0000		RENTS AND LEASES - EQUIPMENT				Begin Balance	49.06
01/03/18	AP	07	N 3-00	1000	10246DSW HOLDING			5.00		54.06
02/05/18	AP	08	N 10-00	1000	10246DSW HOLDING			5.00		59.06
02/27/18	AP	08	N 127-00	1000	10246ALHAMBRA			5.00		64.06
03/23/18	AP	09	N 143-00	1000	10246ALHAMBRA			5.00		69.06
					Total Activity	Account		20.00		
			501190-0000		RENTS AND LEASES - EQUIPMENT				End Balance	69.06

Account			501205-0000		TRAINING				Begin Balance	3,163.19
01/04/18	AP	07	N 26-00	1000	CALAFCO U Course-CCr			80.00		3,243.19
02/02/18	AP	08	N 16-00	1000	CALAFCOStaffWorkshop			1,020.00		4,263.19
					Total Activity	Account		1,100.00		
			501205-0000		TRAINING				End Balance	4,263.19

General Ledger Report

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Accounting Unit 69405229816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-0052-02981-6991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	501210-0000	MINOR EQUIPMENT				Begin Balance	0.00
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI			23.34		23.34
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		1,262.65			1,285.99
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI				.08	1,285.91
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		102.43			1,388.34
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		5.00			1,393.34
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		1.69			1,395.03
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		91.54			1,486.57
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI				.01	1,486.56
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		7.43			1,493.99
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		.18			1,494.17
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		9.47			1,503.64
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		.77			1,504.41
02/21/18	AP	08 N	88-00 1000		10856GOVCONNECTI		226.31			1,730.72
02/27/18	AP	08 N	127-00 1000		10585CDW GOVERN		328.11			2,058.83
03/07/18	AP	09 N	24-00 1000		10856GOVCONNECTI		79.54			2,138.37
03/07/18	AP	09 N	24-00 1000		10856GOVCONNECTI		5.77			2,144.14
03/07/18	AP	09 N	24-00 1000		10856GOVCONNECTI		.60			2,144.74
Total Activity Account								2,144.83	.09	
			Account	501210-0000	MINOR EQUIPMENT				End Balance	2,144.74
			Account	501250-0000	TRANSPORTATION AND TRAVEL				Begin Balance	3,699.30
01/03/18	AP	07 N	25-00 1000		CC FY17/18 2ndATR Mi			75.97		3,775.27
02/28/18	GL	08 N	104-00 1000		ACE Parking-CALAFCO			30.00		3,805.27
02/28/18	GL	08 N	104-00 1000		Southwest-CALAFCO Bo			74.98		3,880.25
02/28/18	GL	08 N	104-00 1000		Southwest-CALAFCO Bo			133.98		4,014.23
03/31/18	GL	09 N	105-00 1000		ParkingSac-CALAFCO U			30.00		4,044.23
Total Activity Account								344.93		
			Account	501250-0000	TRANSPORTATION AND TRAVEL				End Balance	4,044.23
			Account	502201-0000	PAYMENTS TO OTH GOV INSTITUTION				Begin Balance	0.00
02/28/18	GL	08 N	444-00 1000		NOE-S46 RDs MSR/SOI			50.00		50.00
Total Activity Account								50.00		
			Account	502201-0000	PAYMENTS TO OTH GOV INSTITUTION				End Balance	50.00
			69405229816991		LOCAL AGENCY FORMATION COMM				End Balance	114,437.49-

General Ledger Report

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Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
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Accounting Unit 69409900010001 LOC AGENCY FORM BSU ONLY Resp Level 6940-0099-00001-0001

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account 100000-0000	CASH IN TREASURY				Begin Balance		320,335.51
01/01/18	GL	07 N	674-00	1000	Auto Offset From Zon				180.17	320,155.34
01/03/18	AP	07 N	3-00	1000	Auto Offset From Zon				11.20	320,144.14
01/03/18	AP	07 N	25-00	1000	Auto Offset From Zon				205.27	319,938.87
01/04/18	AP	07 N	26-00	1000	Auto Offset From Zon				80.00	319,858.87
01/10/18	AP	07 N	30-00	1000	Auto Offset From Zon				102.23	319,756.64
01/11/18	GL	07 N	178-00	1000	Auto Offset From Zon				8.50	319,748.14
01/12/18	PR	07 N	4-00	1000	Auto Offset From Zon				15,345.46	304,402.68
01/12/18	GL	07 N	205-00	1000	Auto Offset From Zon				124.57	304,278.11
01/18/18	AP	07 N	72-00	1000	Auto Offset From Zon				75.00	304,203.11
01/26/18	PR	07 N	5-00	1000	Auto Offset From Zon				15,345.51	288,857.60
01/29/18	GL	07 N	471-00	1000	Auto Offset From Zon				8.50	288,849.10
01/31/18	GL	07 N	676-00	1000	APPR REST CASH Q2 EN				.42	288,848.68
01/31/18	GL	07 N	74-00	1000	Auto Offset From Zon				58.23	288,790.45
01/31/18	GL	07 N	675-00	1000	Auto Offset From Zon		1,379.23			290,169.68
02/02/18	AP	08 N	16-00	1000	Auto Offset From Zon				1,020.00	289,149.68
02/05/18	AP	08 N	10-00	1000	Auto Offset From Zon				8.10	289,141.58
02/06/18	GL	08 N	117-00	1000	Auto Offset From Zon				125.71	289,015.87
02/07/18	AP	08 N	49-00	1000	Auto Offset From Zon				70.00	288,945.87
02/09/18	PR	08 N	3-00	1000	Auto Offset From Zon				15,345.52	273,600.35
02/21/18	AP	08 N	88-00	1000	Auto Offset From Zon				1,730.72	271,869.63
02/21/18	GL	08 N	418-00	1000	Auto Offset From Zon				1,941.97	269,927.66
02/23/18	PR	08 N	8-00	1000	Auto Offset From Zon				16,125.96	253,801.70
02/26/18	AP	08 N	115-00	1000	Auto Offset From Zon				75.00	253,726.70
02/27/18	AP	08 N	127-00	1000	Auto Offset From Zon				339.31	253,387.39
02/28/18	GL	08 N	104-00	1000	Auto Offset From Zon				238.96	253,148.43
02/28/18	GL	08 N	444-00	1000	Auto Offset From Zon				50.00	253,098.43
02/28/18	GL	08 N	557-00	1000	Auto Offset From Zon				1,628.48	251,469.95
03/01/18	GL	09 N	63-00	1000	Auto Offset From Zon				8.50	251,461.45
03/07/18	AP	09 N	24-00	1000	Auto Offset From Zon				85.91	251,375.54
03/07/18	AP	09 N	61-00	1000	Auto Offset From Zon				85.44	251,290.10
03/07/18	GL	09 N	110-00	1000	Auto Offset From Zon				125.59	251,164.51
03/09/18	PR	09 N	1-00	1000	Auto Offset From Zon				15,426.24	235,738.27
03/19/18	AP	09 N	101-00	1000	Auto Offset From Zon				75.00	235,663.27
03/23/18	PR	09 N	4-00	1000	Auto Offset From Zon				17,485.67	218,177.60
03/23/18	AP	09 N	143-00	1000	Auto Offset From Zon				11.20	218,166.40
03/28/18	GL	09 N	558-00	1000	Auto Offset From Zon				8.50	218,157.90
03/31/18	GL	09 N	104-00	1000	Auto Offset From Zon				219.00	217,938.90
03/31/18	GL	09 N	105-00	1000	Auto Offset From Zon				141.78	217,797.12
03/31/18	GL	09 N	158-00	1000	Auto Offset From Zon				273.00	217,524.12
Total Activity Account								1,379.23	104,190.62	
			Account 100000-0000	CASH IN TREASURY				End Balance		217,524.12
			Account 101000-0144	RC-LAFCO PC REPL				Begin Balance		143.85
01/31/18	GL	07 N	676-00	1000	APPR REST CASH Q2 EN			.42		144.27
Total Activity Account								.42		
			Account 101000-0144	RC-LAFCO PC REPL				End Balance		144.27

General Ledger Report

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RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
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Accounting Unit 69409900010001 LOC AGENCY FORM BSU ONLY Resp Level 6940-0099-00001-0001

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account			190200-0000		FUTURE LONG TERM DEBT REQUIRE			Begin Balance		655,990.00
			190200-0000		FUTURE LONG TERM DEBT REQUIRE			End Balance		655,990.00
Account			195010-0000		DEFERRED OUTFLOWS-PENSIONS			Begin Balance		123,779.00-
			195010-0000		DEFERRED OUTFLOWS-PENSIONS			End Balance		123,779.00-
Account			210900-0000		COMPENSATED ABSENSES (S/T)			Begin Balance		3,503.50-
			210900-0000		COMPENSATED ABSENSES (S/T)			End Balance		3,503.50-
Account			220501-0000		DEFERRED INFLOWS PENSION			Begin Balance		72,443.00-
			220501-0000		DEFERRED INFLOWS PENSION			End Balance		72,443.00-
Account			230000-0000		COMPENSATED ABSENSES (L/T)			Begin Balance		3,503.50-
			230000-0000		COMPENSATED ABSENSES (L/T)			End Balance		3,503.50-
Account			230600-0000		OTHER POST EMPLOYMENT BENEFITS			Begin Balance		58,485.00-
			230600-0000		OTHER POST EMPLOYMENT BENEFITS			End Balance		58,485.00-
Account			230650-0000		NET PENSION LIABILITY			Begin Balance		394,276.00-
			230650-0000		NET PENSION LIABILITY			End Balance		394,276.00-
Account			300600-0000		FD BAL-ASSIGNED			Begin Balance		67,357.50-
			300600-0000		FD BAL-ASSIGNED			End Balance		67,357.50-
Account			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			Begin Balance		143.85-
			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			End Balance		143.85-
Account			300999-0000		UNASSIGNED			Begin Balance		35,729.55-
			300999-0000		UNASSIGNED			End Balance		35,729.55-
			69409900010001		LOC AGENCY FORM BSU ONLY			End Balance		114,437.49

=====
 Company 1000 Totals:
 Debit Transactions 107,477.94
 Credit Transactions 107,477.94
 Debit Balances 1,183,891.53
 Credit Balances 1,183,891.53
 P/L Debit Transactions 106,098.29
 P/L Credit Transactions 3,287.32
 Net Loss 102,810.97

General Ledger Report

GL290 Date: 05/07/18
Time: 10:40

JOB SUBMISSION PARAMETERS

User Name: YLLSFPD\TTuck
Job Name: GL290TT
Step Nbr: 1

Company: 1000 YOLO COUNTY USD
or Company Group:
Reports: RUNNING BAL TRANS

Year Code: or Posting Dates: -
or Year: 2018
Periods: 7 - 9

Accounting Unit: 6940 LOCAL AGENCY FORMATION COMM
Accounts: -
Subaccounts: -
Report Currency: B Base

Consent 9.

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Correspondence

RECOMMENDED ACTION

Receive and file the following correspondence:

1. Assembly Bill 2491 - Support Letter
 2. Assembly Bill 2600 - Support Letter
 3. Assembly Bill 2258 - Support Letter as amended March 2018
 4. Assembly Bill 3254 - Support Letter
 5. CHW Newsletter - Spring 2018
 6. CHW Bulletin - May 2018
-

Attachments

[ATT 1-AB 2491 Support Letter](#)

[ATT 2-AB 2600 Support Letter](#)

[ATT 3-AB 2258 Support Letter \(as amended Mar 2018\)](#)

[ATT 4-AB 3254 Support Letter](#)

[ATT 5-CHW Newsletter-Spring 2018](#)

[ATT 6-CHW Bulletin-May 2018](#)

Form Review

Form Started By: Terri Tuck

Started On: 05/04/2018 10:19 AM

Final Approval Date: 05/04/2018

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION

Item 9-ATT 1



COMMISSION
CHAIR
OLIN WOODS
Public Member

March 23, 2018

VICE CHAIR
MATT REXROAD
Supervisor – 3rd District

Assembly Member Ken Cooley
California State Assembly
State Capital Room 3013
Sacramento, CA 95814

WADE COWAN
Mayor
City of Winters

DON SAYLOR
Supervisor – 2nd District

Subject: **Support of AB 2491**

WILL ARNOLD
Councilmember
City of Davis

Dear Assembly Member Cooley:

ALTERNATES
RICHARD DELIBERTY
Public Member

The Yolo Local Agency Formation Commission (LAFCo) joins the California Association of Local Agency Formation Commissions (CALAFCO) in supporting **Assembly Bill AB 2491**, which would assist the fiscal viability of future city incorporations that meet all other state requirements.

JIM PROVENZA
Supervisor – 4th District

SKIP DAVIES
Councilmember
City of Woodland

The VLF gap created by SB 89, one of the 2011 budget bills, created a financial disincentive for future city incorporations and annexations of inhabited territory. For the past seven years, no new cities have formed. Given the growing population in our state and the need for orderly growth and adequate service provision, this policy issue needs to be addressed.

STAFF

CHRISTINE M. CRAWFORD, AICP
Executive Officer

TERRI TUCK
Clerk to the Commission

LEGAL COUNSEL
ERIC MAY

AB 2491 by no means guarantees that a community wishing to incorporate will become a city. In order to incorporate, local communities have to overcome many hurdles, including compliance with state LAFCo policies, negotiations with counties, and ultimately a public vote. This bill simply gives communities considering incorporation the same opportunity to incorporate that other California cities have previously had.

625 Court Street, Suite 203
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

Reinstating revenues for incorporations provides communities with local governance and efficient service delivery options, including the ability to incorporate. The inability to do so creates a tremendous detriment to the creation of logical development boundaries and to the prevention of urban sprawl. Because **AB 2491** reinstates a critical funding component to cities incorporating after 2017, Yolo LAFCo supports this bill.

Thank you for carrying this important legislation. Please do not hesitate to contact me with any questions you may have on our position.

Sincerely,

A handwritten signature in black ink that reads "Matt Rexroad". The signature is written in a cursive, slightly slanted style.

Matt Rexroad
Vice Chair

cc: Chair and Members, Assembly Local Government Committee
Debbie Michel, Chief Consultant, Assembly Local Government Committee
William Weber, Consultant, Assembly Republican Caucus
Pamela Miller, Executive Director, CALAFCO

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION

Item 9-ATT 2



March 23, 2018

Assembly Member Heath Flora
California State Assembly
State Capitol, Room 3098
Sacramento, CA 95814

RE: **SUPPORT FOR AB 2600**: Regional Park and Open Space Districts

Dear Assembly Member Flora:

The Yolo Local Agency Formation Commission (LAFCo) is pleased to support **Assembly Bill 2600**, which allows the initiation of Regional Park and Open Space Districts to occur by resolution of the City Councils and Board of Supervisors within the proposed district. Such a district is currently being considered in Yolo County and allowing for initiation via resolution instead of a petition process would directly help these efforts.

Current law only allows the initiation to occur by a petition of 5,000 or more voters. This restrictive initiation requirement is an antiquated feature of the Open Space District law which was passed in 1939 and has not undergone a comprehensive update since. The petition requirement increases the cost and time for proponents to initiate Regional Park and Open Space District formation proposals. The principal acts for a variety of special districts allow initiation by either petition or local agency resolution, including Cemetery Districts, Community Service Districts, Fire Protection Districts, Mosquito and Vector Abatement Districts, and Parks and Recreation Districts.

The proponents of the last eleven proposals for Regional Park and Open Space Districts have sought special enabling acts from the Legislature. A principal act should allow district initiations without the need for special enabling acts.

CALAFCO supports the availability of a more streamlined and less costly initiation process for Regional Park and Open Space Districts. Adding the option for local governments to adopt a resolution of application in lieu of the 5,000 signature petition is a much more streamlined way to initiate the formation process. Further, keeping the LAFCo application process intact also allows for the appropriate detailed review to ensure the efficient and sustainable provision of services.

COMMISSION
CHAIR
OLIN WOODS
Public Member

VICE CHAIR
MATT REXROAD
Supervisor – 3rd District

WADE COWAN
Mayor
City of Winters

DON SAYLOR
Supervisor – 2nd District

WILL ARNOLD
Councilmember
City of Davis

ALTERNATES
RICHARD DELIBERTY
Public Member

JIM PROVENZA
Supervisor – 4th District

SKIP DAVIES
Councilmember
City of Woodland

STAFF
CHRISTINE M. CRAWFORD, AICP
Executive Officer

TERRI TUCK
Clerk to the Commission

LEGAL COUNSEL
ERIC MAY

625 Court Street, Suite 203
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

For these reasons, the Yolo LAFCo is pleased to join the California Association of Local Agency Formation Commissions (CALAFCO) and support **AB 2600** and thank you for authoring this important piece of legislation.

Yours sincerely,

A handwritten signature in black ink that reads "Matt Rexroad". The signature is written in a cursive style with a large, stylized "M" and "R".

Matt Rexroad
Vice Chair

cc: Members, Assembly Local Government Committee
Debbie Michel, Chief Consultant, Assembly Local Government Committee
William Weber, Consultant, Assembly Republican Caucus
Pamela Miller, Executive Director, CALAFCO

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION

Item 9-ATT 3



April 9, 2018

The Honorable Anna Caballero
California State Assembly
State Capital Room 5158
Sacramento, CA 95814

Subject: **Support of AB 2258 (as amended March 15, 2018)**

Dear Assemblymember Caballero:

The Yolo Local Agency Formation Commission (LAFCo) is pleased to join the California Association of Local Agency Formation Commissions (CALAFCO) in support for **Assembly Bill 2258**. Sponsored by CALAFCO, the bill establishes a funding program to provide grants to LAFCos for conducting in-depth studies and analyses of local government agencies and services for the purposes of creating improved efficiencies in the delivery of local government services and completing the dissolution of inactive special districts. The grant program would be administered by the Strategic Growth Council and sunset on December 31, 2023.

The Legislature established LAFCos in 1963 to encourage the orderly formation of local government agencies. Since that time, the regulatory role and responsibilities of LAFCos has substantially increased without additional funding. Operating in all 58 California counties, LAFCos are responsible for meeting important statutory directives to maintain orderly boundaries and seek greater efficiencies in delivering local services, and yet these directives often times cannot be met under current funding mechanisms. As a result, much needed LAFCo activities are sometimes delayed or rejected.

In August 2017, the Little Hoover Commission published a report on special districts and their oversight by LAFCos, which contained several recommendations directly related to LAFCo. One recommendation was for the Legislature to provide one-time grant funding to pay for specified LAFCo activities, particularly to incentivize LAFCos or smaller special districts to develop and implement dissolution or consolidation plans with timelines for expected outcomes.

By establishing this one-time grant funding, **AB 2258** provides an additional tool for LAFCos to conduct detailed studies and implement greater efficiencies in delivering local services based on local circumstances and conditions. For these reasons, Yolo LAFCo is pleased to support **AB 2258**.

Thank you for authoring this important piece of legislation. Please feel free to contact me should you have any questions about Yolo LAFCo's position.

COMMISSION
CHAIR
OLIN WOODS
Public Member

VICE CHAIR
MATT REXROAD
Supervisor – 3rd District

WADE COWAN
Mayor
City of Winters

DON SAYLOR
Supervisor – 2nd District

WILL ARNOLD
Councilmember
City of Davis

ALTERNATES
RICHARD DELIBERTY
Public Member

JIM PROVENZA
Supervisor – 4th District

SKIP DAVIES
Councilmember
City of Woodland

STAFF

CHRISTINE M. CRAWFORD, AICP
Executive Officer

TERRI TUCK
Clerk to the Commission


LEGAL COUNSEL
ERIC MAY

625 Court Street, Suite 203
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

Sincerely yours,

A handwritten signature in black ink that reads "Matt Rexroad". The signature is written in a cursive, slightly slanted style.

Matt Rexroad
Vice Chair

Cc: Members, Assembly Local Government Committee
Debbie Michel, Chief Consultant, Assembly Local Government Committee
William Weber, Consultant, Assembly Republican Caucus
Pamela Miller, Executive Director, CALAFCO

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION

Item 9-ATT 4



April 9, 2018

Honorable Cecilia Aguiar-Curry, Chair
Assembly Local Government Committee
California State Assembly
State Capitol, Room 5144
Sacramento, CA 95814

RE: **Support of AB 3254: Local Government Committee Omnibus Bill**

Dear Chair Aguiar-Curry:

The Yolo Local Agency Formation Commission (LAFCo) is pleased to support the Assembly Local Government Committee Bill **AB 3254** which makes technical, non-substantive changes to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the Act).

This annual bill includes technical changes to the Act which governs the work of LAFCos. These changes are necessary as Commissions implement the Act and small inconsistencies are found or clarifications are needed to make the law as unambiguous as possible. **AB 3254** currently makes minor technical corrections to language used in the Act.

Yolo LAFCo is grateful to your Committee and staff, and the members of the California Association of Local Agency Formation Commissions (CALAFCO) Legislative Committee, all of whom worked diligently on this language to ensure there are no substantive changes while creating a significant increase in the clarity of the Act for all stakeholders.

This legislation helps insure the Cortese-Knox-Hertzberg Act remains a vital and practical law that is consistently applied around the state. We appreciate your Committee's authorship and your support of the mission of LAFCos. Please feel free to contact me should you have any questions about our support of **AB 3254**.

Yours sincerely,

A handwritten signature in black ink that reads "Matt Rexroad".

Matt Rexroad
Vice Chair

cc: Members, Assembly Local Government Committee
Debbie Michel, Chief Consultant, Assembly Local Government Committee
William Weber, Consultant, Assembly Republican Caucus
Pamela Miller, Executive Director, CALAFCO

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Public Member

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Councilmember
City of Woodland

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Woodland CA 95695

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lafco@yolocounty.org

www.yololafco.org

COLANTUONO
HIGHSMITH
WHATLEY, PC

Newsletter | Spring 2018

Update on Public Law City Councils Control Election Timing for Initiatives

By Matthew T. Summers

Election season is in full swing and initiative proponents are actively circulating measures statewide. Under last year's AB 765 (Low, D-Cupertino), City Councils and Boards of Supervisors now control election timing for both agency ballot proposals and initiatives. If an election official certifies an initiative as having sufficient signatures, the legislative body may adopt it or submit it to voters at a general or special election.

The state Constitution empowers voters to propose initiative constitutional amendments, statutes, and local ordinances. When exercising the initiative power, voters generally have the same authority as a legislative body. *California Cannabis Coalition v. City of Upland* recently held voters are only subject to limits on the initiative power that expressly apply to them. The Supreme Court concluded that Proposition 218's requirement that general taxes be considered at general elections did not apply to an initiative, but does apply to legislative bodies.

AB 765 amends the Elections Code. Previously, initiative proponents could compel a special election on an initiative if their petition sought a special election and was signed by at least 15% of voters. Under AB 765, proponents no longer have that option. The threshold is 10% of voters, or for initiatives affecting taxes, 5% of the number of votes cast in the City or County in the last gubernatorial election—a lower threshold set by Proposition 218. If an initiative qualifies, the legislative may adopt it, place it on the next general election ballot, or call a special election. It may also sue to keep a clearly invalid measure off the ballot.

This legislation allows legislative bodies to control the timing of initiative elections. Assemblymember Low stated the statute prevents initiative proponents from compelling important matters to be considered at low-turnout special elections. It is a part of a trend of statutes discouraging special elections and stand-alone local elections, in favor of consolidation with State elections, to encourage turnout.

For more information on this subject, contact Matt at MSummers@chwlaw.us or (213) 542-5719.

Sexual Harassment Prevention Training

California law requires all public agency employers to provide training of at least two hours of sexual harassment prevention training to all supervisors and local agency officials who receive compensation — whether elected or appointed — within the first six months of becoming a supervisor or being elected or appointed, and then once every two years thereafter.

We are available to provide on-site training, off-site training, or lower-cost training for multiple agencies. For more information, contact:

Michael Colantuono at
MColantuono@chwlaw.us
Holly Whatley at
HWhatley@chwlaw.us
Terri Highsmith at
THighsmith@chwlaw.us

Business Roundtable Proposal Drastically Cuts Local Revenue Authority

By Michael G. Colantuono

The California Business Roundtable is circulating an initiative amendment to our Constitution to rewrite two decades of case law to drastically reduce State and local revenue authority. As of April 13, 2018, the measure had obtained at least a quarter of the required signatures, but had not yet been submitted for signature verification. The measure and its current status can be found on the Secretary of State's website.

The measure eliminates the distinction between general and special **taxes**, requires two-thirds voter approval of all local taxes, and requires a separate statement in a tax ordinance of how funds may be used. If for general government, the tax must state: "unrestricted general revenue purposes." The measure is retroactive to January 1, so taxes balloted this year should include those words.

It requires a two-thirds vote of a legislative body to adopt or increase any of the few fees not defined as taxes, limits all taxes to general elections absent an emergency declared by a unanimous vote of legislators present; allows referenda on **fees** (which suspend an increase when signatures are certified) using Prop. 218's very low standard for a tax initiative (5% of the voters who cast votes in the last gubernatorial election). It requires "clear and convincing evidence" to justify a fee and limits fees to the "reasonable and actual" service cost, not just "reasonable" cost.

It invalidates all local taxes adopted or increased in 2018 unless they meet its standards, including a separate statement of the purposes for which funds can be spent and its label for general fund money.

It eliminates the Prop. 26 exception for fees for a benefit or privilege, but retains the exemption for uses of property, in an effort to undo *Cal. Chamber v. ARB* (the greenhouse gas fee case). It may undermine some **franchise fees**.

It retains exemptions for **development impact fees**. The Legislative Analyst predicts such fees will become more vital than ever in funding infrastructure and local services. These will include Tourism Marketing District Assessments. Non-property-based business **assessments** now require two-thirds voter approval as taxes.

It eliminates the requirement that revenues be "imposed" to constitute taxes. This is intended to undermine *Cal. Chamber*, but may have unpredictable impacts on voluntary relationships between business and government. It also states a voluntary relationship between a payor and government does not defeat characterization as a tax. This may bar in lieu fees outside the land use context.

Fines and penalties are not taxes only if imposed to punish law violations and "pursuant to adjudicatory due process." What that requires is unclear.

Revenues to non-government actors are taxes if government restricts use of the funds. This undermines *Schmeer* (the plastic bag ban case) without preventing minimum wage laws.

All non-taxes are subject to an oddly stated proportionality requirement: "proportional based on the service or product provided" or "proportional to the cost to government created by the payor in performing regulatory tasks."

Voter approval is required to "extend" a revenue measure by extending its duration, applying it to new territory (this repeals *Sunset Beach* and will require two-thirds voter approval for inhabited annexations), to a new class of customers, or to a wider tax base.

(continued on page 3)

Exhaustion of Administrative Remedies Still Required in Employment Cases

By Holly O. Whatley

The LA Court of Appeal recently clarified that Labor Code § 244, which states that one need not exhaust administrative remedies before bringing certain suits, applies only to Labor Commissioner claims. *Terris v. County of Santa Barbara* held plaintiffs must exhaust administrative remedies before suing on other claims. This is welcome news for public agencies.

During the Great Recession, Santa Barbara County projected a shortfall of \$11 million for FY 2009–2010 and laid off 35 employees, including Terris. She tried to “bump” a less senior employee, but the County found she lacked skills the position required. She filed a claim with the County Civil Service Commission, arguing the County violated her bumping rights and discriminated against her for exercising them, for serving on the County Employees Retirement Board, and for her complaints related to her labor organizing activities. However, she did not file a discrimination claim with the County’s Equal Opportunity Office (EEO).

The Commission concluded the County correctly applied its seniority rules, the “special skills” determination was valid, and the layoff authorized. But it declined to decide the discrimination claims because Terris did not file a claim with the EEO. She then sued, alleging wrongful termination and her discrimination claims. The trial court gave the County summary judgment on the discrimination claims because Terris failed to file an EEO complaint and, if necessary, appeal its outcome to the Commission. And, if she disagreed with the Commission decision, she could then sue to challenge it.

Terris claimed Labor Code § 244 excused her from presenting a claim to the EEO. The Court of Appeal disagreed, finding § 244 was not intended to

overturn the Supreme Court’s 2005 decision in *Campbell v. UC Regents* requiring an employee to pursue administrative remedies. Instead, it concluded § 244 was intended to resolve conflicting rulings whether Campbell requires a plaintiff to file a Labor Commissioner claim before suing. The Court of Appeal held that, although a plaintiff need not file a Labor Commissioner claim, she must exhaust administrative remedies provided by her employer before suit.

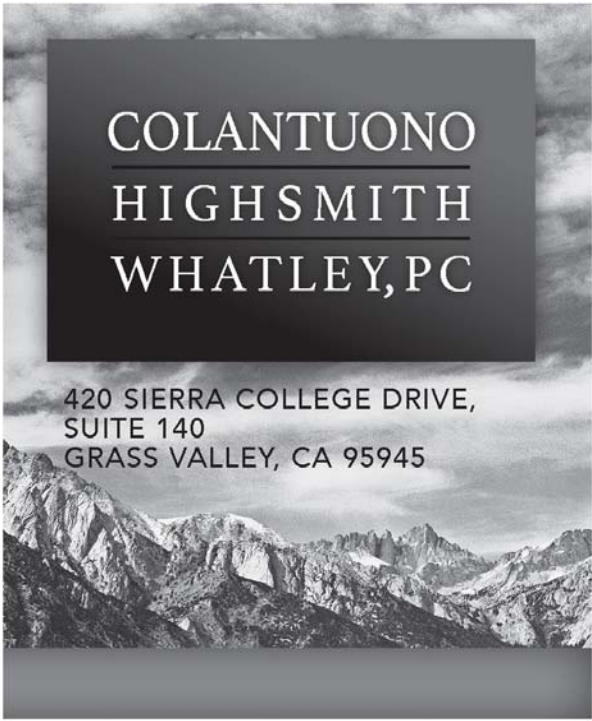
This is good news for local agencies. Terris has petitioned for Supreme Court review, but even if review is granted, local agencies may rely on the published opinion until the Supreme Court’s decision issues—in two years or so. Till then, we will keep you posted!

For more information on this subject, contact Holly at HWhatley@chwlaw.us or (213) 542-5704.

Local Revenue Authority (cont.)

The measure has not qualified for the ballot and may not. Local officials with concerns about the measure may wish to review the businesses which are members of the Business Roundtable on its website and talk to those that work in your communities about the impacts this will have on local governments’ ability to provide public services — to businesses and others. The deadline for the November ballot runs in late June, so we will soon know if this makes the 2018 or 2020 ballot.

For more information on this subject, contact Michael at MColantuono@chwlaw.us or (530) 432-7357.



Are you on our list? To subscribe to our newsletter or to update your information, complete the form below and fax it to (530) 432-7356. You can also call Marta Farmer at (530) 432-7357 or subscribe via our website at WWW.CHWLAW.US.

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The contents of this newsletter do not constitute legal advice. You should seek the opinion of qualified counsel regarding your specific situation before acting on the information provided here.
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Supreme Court Upholds Regulatory Fee Under Prop. 26

By Michael G. Colantuono

California voters added Proposition 26 to our Constitution in 2010. Building on Propositions 13 and 218, it defines most government revenue sources as “taxes” requiring voter approval (for local governments) or two-thirds legislative approval (for the State) with two implied and seven express exemptions. The Supreme Court is just now beginning to clarify disputed issues under Proposition 26. Late last year, the Court decided just one issue in Ventura’s dispute with its groundwater agency, concluding only that groundwater augmentation charges are subject to Proposition 26 rather than Proposition 218, as the Courts of Appeal had decided in earlier cases. It remanded that case for the Court of Appeal to apply the Proposition 26 test requiring the groundwater agency to show its charges reflected a “fair or reasonable relationship to the payor’s burdens on, or benefits received from” its groundwater recharge efforts.

May 7th brought the Court’s second Proposition 26 decision, this time providing a bit more substance. In *California Building Industry Association v. State Water Resources Control Board*, the BIA challenged the State Board’s fees under the general construction

permit to enforce water quality measures, like erosion control during grading. The State Board accounted for its cost to implement eight water quality programs collectively, blending costs to regulate construction with the other programs. The BIA argued the general construction permit was less costly to implement than others and that construction fees therefore subsidized other water quality programs.

The Supreme Court disagreed, concluding the State Board satisfied Proposition 26’s “flexible” cost apportionment requirement. The decision applies the *Sinclair Paint* line of cases involving regulatory fees challenged as special taxes under Proposition 13, as well as

THE DEFINITION OF A “REGULATORY PROGRAM” OR A “SERVICE” TO BE FEE-FUNDED IS A LEGISLATIVE DETERMINATION TO BE REVIEWED BY COURTS ONLY FOR REASONABLENESS.

Proposition 26. Among the Court’s more significant holdings are these:

Fees do not violate Proposition 26 if fee proceeds fall below or exceed projections. Rate-makers can estimate costs and revenues when making rates and, of course, predictions about the future will never be precisely accurate.

Under Proposition 13, a challenger must make an initial showing (a “prima facie case”) before a rate-maker is obliged to produce an adequate record to justify its fee, and the challenger bears the burden to

persuade a court the fee is actually a tax. Proposition 26 reversed the burden of proof. No court yet holds that the challenger must make a *prima facie* case under Proposition 26, but Proposition 26's silence on the topic should establish that the rule is the same.

A public agency can defeat a challenge to rate-making legislation on its face (i.e., in general, as applied to all rate-payers) if its fee is intended to recover only costs, proceeds are accounted in a separate fund, and may be spent only for specified purposes. When a record on appeal is insufficient to allow application of this test, an appellate court may remand for more "findings," but not necessarily more evidence.

Proposition 26 was plainly intended to tightened the standards our Supreme Court articulated in *Sinclair Paint* in 1997. To date, the Court had not determined precisely how the law was changed. This case now identifies Proposition 26's three significant changes to the earlier rule: (i) as to the State, a tax is imposed only by statute rather than by any state action to raise revenue, such as agency regulations; (ii) "tax" is now a defined term and the exception for regulatory fees is defined by a list of allowable costs; (iii) it shifted the burden of proof from challengers to government.

Although the statute contested in the *BIA* case had not been amended post-Proposition 26, the Court applied Proposition 26, concluding it did not matter whether this case is decided under Proposition 13 or 26 because the only difference between two of significance here is the burden of proof. That does not matter here — or in most cases, apparently — because whether a fee is a tax is a legal question the court decides "on an independent review of the facts the Board is

now required to prove by a preponderance of the evidence under Proposition 26." The burden of proof applies to disputed **facts**, not disputed legal questions. This levels the playing field for public agencies on legal issues, although they still bear the burden of proof on factual issues in Proposition 26 (and Proposition 218) cases.

That a fee is increased without growth in the costs it recovers does not prove it is a tax because a reduction in subsidies from non-rate proceeds can require fees to rise. This confirms that such subsidies are permissible, as most public lawyers conclude, but which some litigants contest.

The Court decides with minimal analysis that the State Board could account for its eight water-quality programs collectively. Thus, it seems the definition of a "regulatory program" or a "service" to be fee-funded is a legislative determination to be reviewed by judges only for reasonableness. This seems appropriate, as neither Proposition 218 nor 26 provides any guidance as to what constitutes a "program" and whether the State Board's eight programs could be cost-accounted as one. Nor does the Constitution compel, for example, a water agency to serve raw water, treated water, or both. What service to provide, and how to define its scope, are questions for elected officials — not courts. Courts review those decisions for reasonableness and support in the record on which the agency acted, but they do not second-guess them.

To defeat a challenge to a fee as applied to an individual rate-payer, an agency must show the fee was not designed to generate excess revenue (i.e., there is reasonable basis to conclude it is limited to total cost to serve or regulate all payors); the legislation explicitly limits fees to cost of service or regulation; fees are deposited in a separate

fund; and fees cannot be spent for unrelated purposes.

Proposition 26's cost-of-service rule is applied "flexibly," and does not require "a precise cost-fee ratio" because "regulatory fees ... are often not easily correlated to a specific, ascertainable cost." Only a "reasonable basis in the record for the manner in which the fee is allocated" is required. Here, a 3 percent difference between: (i) the State Board's historic cost to regulate under the eight water quality programs and (ii) its budget estimates used to make the rate did not prove it was a tax. The Court noted the difference between actual costs and budget estimates trended toward smaller surpluses in recent years.

The Court found the 2015 *San Juan Capistrano* decision invalidating that city's tiered water rates did not require a victory for the BIA. The Court noted that Proposition 218's cost-of-service standard for property related fees is more demanding than Proposition 26's "fair or reasonable relationship" test and *San Juan Capistrano* found "the [city] had failed to show its property-related fees did not exceed the cost of services attributable to each parcel" as Proposition 218 requires.

This first, substantive Proposition 26 case of the Supreme Court helpfully answers a number of questions under that measure and shows it is not as demanding of rate-makers as some had argued and is less demanding than Proposition 218. It is a significant victory for the State and local governments!

On May 30, the Supreme Court will hear the last major rate-making case on its docket — *Citizens for Fair REU Rates v. City of Redding*. That case tests whether a pre-Proposition 218 payment in lieu of taxes (PILOT) from Redding's electric utility to its general fund is grandfathered by

Proposition 26 or violates its cost-of-service principle. A decision — much anticipated by California's public power agencies since review was granted more than three years ago — will be due by late summer.

Stay tuned. We will keep you posted!

Colantuono, Highsmith & Whatley is a law firm with offices in Pasadena and Grass Valley in the Sierra Foothills which represents public agencies throughout California. Its municipal law practice includes public revenues, land use, housing, CEQA, LAFCO matters and associated litigation. We are committed to providing advice that is helpful, understandable, and fairly priced.

Its appellate practice handles a wide range of challenging issues for public agencies in appellate courts around California as well as in the 9th Circuit.

The firm includes California's leading experts on the law of local government revenues, including Propositions 13, 26, 62, and 218. Our litigators have broad experience in public-sector litigation as well as general commercial litigation, employment law, and unfair competition. The firm has litigated a number of important public revenues cases under Propositions 13, 218 and 26.

The firm serves as general counsel or city/town attorney for many local governments. The firm also serves as special counsel to local governments throughout California.

Southern California

790 E. Colorado Blvd., Suite 850
Pasadena, CA 91101-2109
Phone: (213) 542-5700

Northern California

420 Sierra College Drive, Suite 140
Grass Valley, CA 95945-5091
Phone: (530) 432-7357

www.chwlaw.us

Regular 10.

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Elect a Chair and Vice Chair for the Commission to serve one-year terms, which ends May 2019

RECOMMENDED ACTION

Elect a Chair and Vice Chair for the Commission to serve one-year terms, which ends May 2019.

FISCAL IMPACT

None.

REASONS FOR RECOMMENDED ACTION

At the regular meeting of the Commission held in May of each year, the members of the Commission elect a Chair and Vice Chair to serve a one-year term as stated in the Yolo LAFCo Administrative Policies and Procedures and consistent with state law.

BACKGROUND

The current Chair is Public Member Olin Woods. The current Vice Chair is County Member Matt Rexroad.

Attachments

No file(s) attached.

Form Review

Form Started By: Terri Tuck
Final Approval Date: 05/04/2018

Started On: 05/04/2018 12:08 PM

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Adopt a resolution initiating dissolution of the following inactive districts:
Reclamation District 2076 and Reclamation District 2120

RECOMMENDED ACTION

Adopt a resolution initiating dissolution of Reclamation District 2076 and Reclamation District 2120.

FISCAL IMPACT

Because these districts are inactive, there is no mechanism to reimburse LAFCo for processing costs. However, these costs are expected to be minimal and can be easily absorbed by our current budget.

REASONS FOR RECOMMENDED ACTION

Legislation adopted in 2017 created an expedited process for LAFCos to dissolve inactive special districts that meet certain criteria. If the State Controller's Office (SCO) deems a special district inactive and notifies the LAFCo, it is required to initiate dissolution within 90 days of receiving the notice. The Commission is required to hold one public hearing and dissolve the inactive district.

Yolo LAFCo recently completed a Municipal Service Review (MSR) for the Local Maintaining Agencies (including reclamation districts and other types of districts that provide flood protection services along the Sacramento River System) and adopted a recommendation that reclamation districts (RDs) 2076 and 2120 be dissolved.

Yolo LAFCo received an email communication dated March 15, 2018 verifying the SCO "does not have either district in our system or any files regarding these two districts for Yolo County". Staff recommends LAFCo initiate proceedings to dissolve these two districts to create a clear record and documentation. This recommended action would begin the dissolution process.

BACKGROUND

RD 2076 was formed in 1928 and was once part of the Glide Family holdings which eventually became the Yolo Bypass. The District has been inactive since it was formed and has never provided services since its inception. The District has no board of trustees, no adopted bylaws, and has never collected any revenue. Information on file suggest that the State condemned the Bypass properties and acquired them through eminent domain; therefore, voiding the purpose of the district. In 1983, Yolo LAFCo conducted a Sphere of Influence Study and dissolved all the RDs that were inactive at that time, however RD 2076 was given one year for the landowners to decide if they wanted to reactivate the district (which never occurred). In 2005, a LAFCo MSR recommended that RD 2076 be dissolved. The Commission supported the recommendation; however, no action to dissolve the district was ever taken. In 2018, a LAFCo MSR again recommended dissolution.

In 1983, Yolo LAFCo approved a proposal for formation of a new RD 2120 (Little Holland) which was located at the southern boundary of Yolo County between RDs 999 and 2076. However, in 1999 the property was sold to the US Army Corps of Engineers for habitat mitigation purposes. RD 2120 is currently inactive and was never formally dissolved by LAFCo. In 2018, the LAFCo MSR again recommended dissolution.

Attachments

Resolution of Application-RD 2076 & RD 2120 Dissolution

Form Review

Inbox

Christine Crawford (Originator)

Form Started By: Christine Crawford

Final Approval Date: 05/15/2018

Reviewed By

Christine Crawford

Date

05/15/2018 11:59 AM

Started On: 05/09/2018 02:30 PM

RESOLUTION № 2018-03

**RESOLUTION OF APPLICATION OF THE YOLO LOCAL AGENCY FORMATION
COMMISSION INITIATING PROCEEDINGS FOR DISSOLUTION OF RECLAMATION
DISTRICT 2076 AND RECLAMATION DISTRICT 2120
LAFCo Project No. 923**

WHEREAS, on February 22, 2018, the Yolo Local Agency Formation Commission adopted the Municipal Service Review/Sphere of Influence Update for the Yolo Reclamation Districts (RDs)/Local Maintaining Agencies (LAFCo No. S-046); and

WHEREAS, the adopted Municipal Service Review/Sphere of Influence Update recommends that LAFCo initiate dissolution of RD 2076 and RD 2120 as inactive districts pursuant to Section 56879 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

WHEREAS, RD 2076 was formed in 1928 and was once part of the Glide Family holdings which eventually became the Yolo Bypass, has been inactive since it was formed, and has never provided services since its inception. Information on file suggest that the State condemned the Bypass properties and acquired them through eminent domain; therefore, voiding the purpose of the district; and

WHEREAS, a LAFCo Sphere of Influence Study conducted in 1983 determined RD 2076 was inactive, but there was interest from landowners in potentially becoming active again. The Commission's decision was that RD 2076 be dissolved "if, in one year, the landowners do not implement activation of the district", which never occurred; and

WHEREAS, RD 2120 (Little Holland) was formed in 1983 at the southern boundary of Yolo County between RD 999 and RD 2076, and in 1999 was sold to the US Army Corps of Engineers for habitat mitigation purposes; and

WHEREAS, the State Controller's Office has confirmed in an email to LAFCo dated March 15, 2018 stating it "does not have either district in our system or any files regarding these two districts for Yolo County" and therefore both are considered inactive; and

WHEREAS, Government Code Section 56879 requires LAFCo to initiate dissolution of inactive districts by resolution within 90 days of receiving notification from the Controller that a district is inactive, and is required to dissolve inactive districts after one public hearing.

NOW, THEREFORE BE IT RESOLVED, the Yolo Local Agency Formation Commission does hereby resolve and order as follows:

1. Adopts this resolution of application initiating the LAFCo process to dissolve RD 2076 (Exhibit A) and RD 2120 (Exhibit B) pursuant the Cortese/Knox/Hertzberg Local Government Reorganization Act of 2000, Government Code Section 56879.
2. A plan for providing services required by Government Code §56653 will not be provided with the resolution of application because the subject districts are inactive with no infrastructure facilities and provide no services.

PASSED AND ADOPTED by the Local Agency Formation Commission, County of Yolo, State of California, this 24th day of May 2018, by the following vote.

AYES:
NOES:
ABSENT:

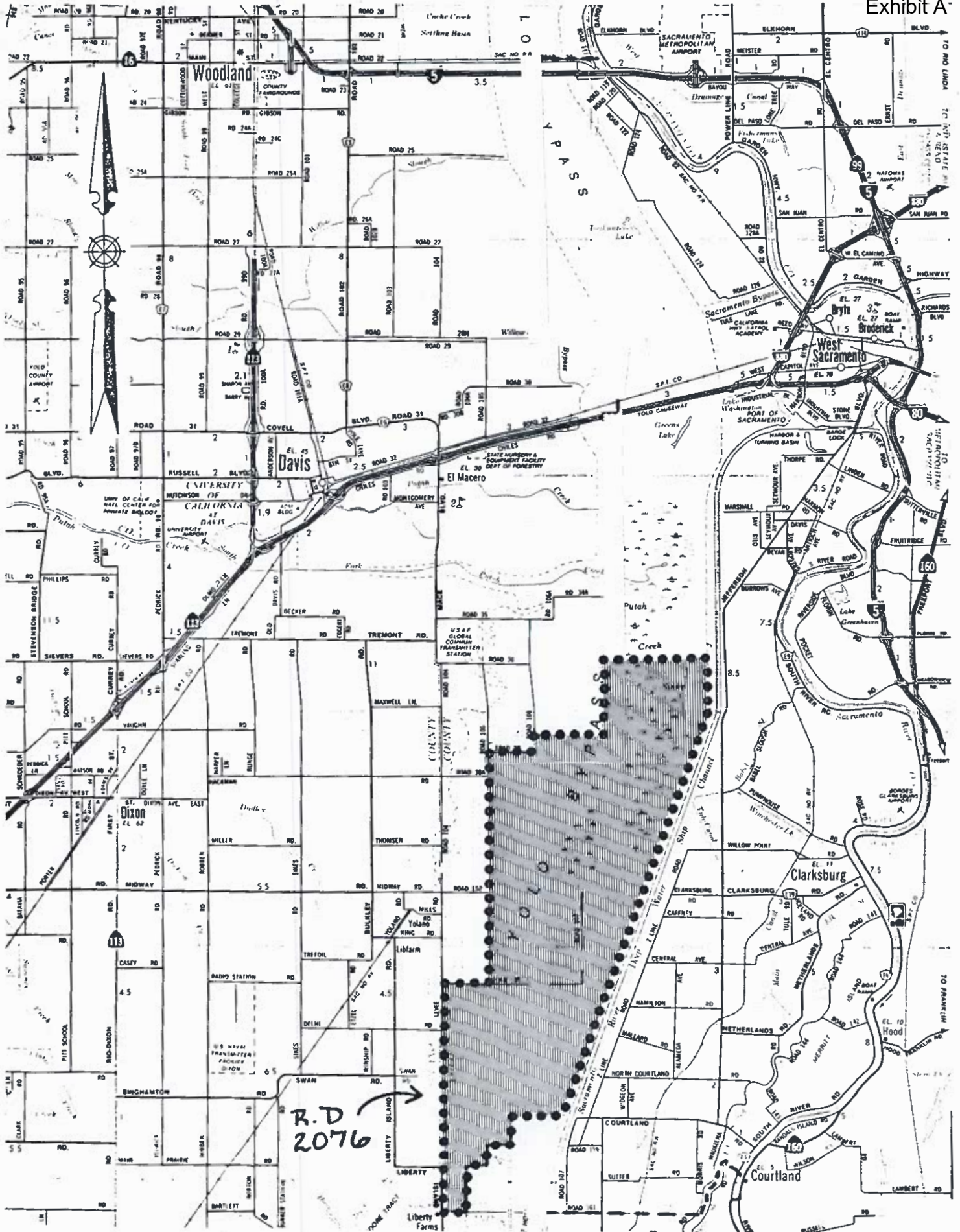
Olin Woods, Chair
Yolo Local Agency Formation Commission

ATTEST:

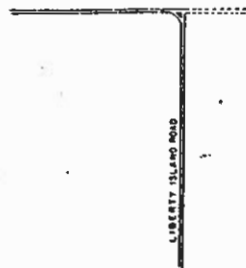
Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

APPROVED AS TO FORM:

Eric May, Commission Counsel



Exterior Boundary of
PROPOSED RECLAMATION DISTRICT



T6 N
T5 N
YOLO COUNTY
SOLANO COUNTY

LIBERTY
CUT
HOLLAND TRACT
LITTLE
HOLLAND TRACT

SACRAMENTO

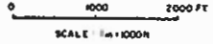
DEEP
WATER

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JEFFERSON BLVD

P.O.B.
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CALIF STATE COORDINATE SYSTEM
ZONE 8

BASIS OF BEARINGS
IS
CALIF STATE COORDINATE SYSTEM ZONE 8



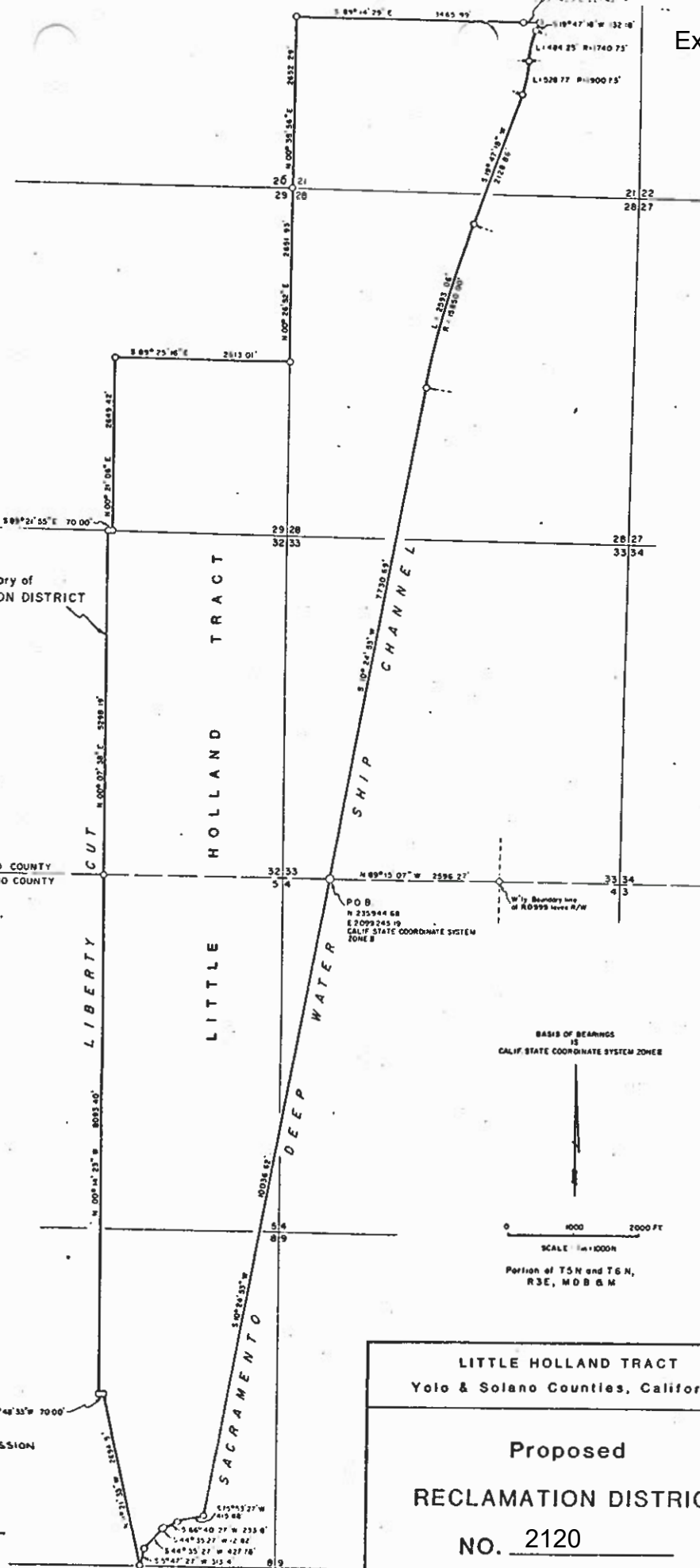
SCALE 1" = 1000'
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R3E, M 0 B & M

LOCAL AGENCY FORMATION COMMISSION
PROCEEDING NO. 748
APPROVED: _____, 198__
CHAIRMAN

LITTLE HOLLAND TRACT
Yolo & Solano Counties, California

Proposed
RECLAMATION DISTRICT
NO. 2120

XHI / A



Public Hearings 12.

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

Consider adoption of the Final LAFCo Budget for FY 2018/19

RECOMMENDED ACTION

1. Receive staff presentation on the Final Budget for FY 2018/19.
2. Open the Public Hearing for public comments on the item.
3. Close the Public Hearing.
4. Consider and adopt the Final LAFCo Budget for FY 2018/19.

FISCAL IMPACT

The attached LAFCo budget includes proposed revenues and expenditures for LAFCo for FY 2018/19. This budget maintains resources for the Commission to meet its responsibilities under the Cortese-Knox-Hertzberg (CKH) Act and the Shared Services Program for FY 2018/19. Adopting a final budget will ensure LAFCo is adequately funded to meet its legal obligations and maintain the shared services program.

REASONS FOR RECOMMENDED ACTION

Each year Yolo County LAFCo adopts an annual budget with notice to the four cities and Yolo County. In accordance with the CKH Act, a proposed budget must be adopted by May 1 and final budget by June 15 of each year. Following approval of the final budget and no later than July 1, the auditor requests payment from each agency.

In accordance with the CKH Act, the cities and County split the cost of LAFCo funding 50/50. A formula for the split of the cities' share is outlined in Government Code Section 56381 (b)(1); which would be in proportion to a city's tax revenue or an alternative method approved by a majority of the cities. Beginning in FY

2007/08, the cities of Yolo County developed an alternative formula to apportion their 50% of LAFCo funding by averaging a city's general tax revenue (less grant monies) and population.

In summary, each agency's portion of the overall LAFCo budget is listed below, with the change relative to last year noted:

City of Davis: 17.53% (was 17.73%)
City of West Sacramento: 16.12% (was 16.21%)
City of Winters: 1.63% (was 1.59%)
City of Woodland: 14.71% (was 14.47%)
County of Yolo: 50.00%

BACKGROUND

The draft budget was heard and discussed at the March 22, 2018 meeting. There have been no issues raised or changes to the budget since it was presented at the March meeting. The final budget does not fill the vacant, part-time analyst position and instead: (1) provides additional funding to potentially reclassify the LAFCo Clerk position to take on some analyst responsibilities (subject to Commission approval), and (2) contract for financial data collection and analysis services for municipal service reviews (to help support the Executive Officer).

With these staff changes, the final budget for FY 18/19 decreases overall by 5% from \$498,535 to \$473,314 (a decrease of \$25,221). Despite this decrease, agency costs will still show a 3% "bump" because there is less carry over fund balance from last year that can be used to offset agency costs. In years past, the Commission has directed staff to not maintain any additional fund balance cushion beyond our contingency. What has been used in the past to help offset agency costs is now down to a minimum.

Revenues

The following itemizes the final budget cost for each agency (and net increase as compared to the previous fiscal year).

- City of Davis \$75,991 (increase of \$1,121)
- City of West Sacramento \$69,885 (increase of \$1,437)
- City of Winters \$7,078 (increase of \$376)
- City of Woodland \$63,758 (increase of \$2,638)
- County of Yolo \$216,713 (increase of \$5,574)

Following the March meeting, staff sent the proposed budget to the city/county managers for their review and comment via email on March 22nd and May 14th, 2018. Staff has only heard back from the City of Davis City Manager indicating he has no issues with the proposed budget.

Expenditures

Salaries and Benefits

Overall, the total salary and benefits is projected to decrease by \$77,380 or 19% from the current year budget. This is due to:

- A proposal to not rehire the Management Analyst position for FY 18/19;
- A projected 5% step increase for the Executive Officer (subject to Commission approval);
- A projected 5% step increase for the Board Clerk and position reclassification to assume some analyst responsibilities (subject to Commission approval);
- A County-approved 2% cost of living adjustment (COLA) for all employees; and
- Cost increases for employee CALPERS and retiree health benefits.

If staffing needs change in the future and LAFCo decides to refill the analyst position, please be aware that due to increasing pension and retiree medical costs, agency costs may go up significantly.

Services and Supplies

Overall, LAFCo related expenditures in services and supplies are projected to increase by \$53,409 or 78% in the next fiscal year. This is primarily due to increasing the professional services costs by \$40,000 to contract for work that would have otherwise been performed by the LAFCo analyst. The budget also appropriates \$15,000 to conduct an audit of our last three FYs, which we have set aside \$5,000 each year for. There are also some minor increases in IT related costs, printer costs and membership costs. Recently, it has been determined that the LAFCo office will be moving to another suite in the same building which may result in some additional office expenses. These costs are unknown at this time, but are expected to be minimal enough to be absorbed by this proposed budget.

Attachments

LAFCo FY 2018-19 Final Budget

Form Review

Inbox

Christine Crawford (Originator)

Form Started By: Christine Crawford

Final Approval Date: 05/16/2018

Reviewed By

Christine Crawford

Date

05/16/2018 11:52 AM

Started On: 05/14/2018 04:10 PM

FINAL LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A
 Final Adopted by LAFCo May 24, 2018

Item 12 ATT FISCAL YEAR 2018/19
 ACCOUNTING UNIT: 69405229816991

Account #	Account Name	FY 17/18 Revenue Budgeted	FY 18/19 Revenue Budgeted	Net Change	Agency Apportionment FY 18/19
REVENUES					
400700	INVESTMENT EARNINGS-POOL	\$ 1,500	\$ 1,500	\$ -	
402010	OTHER GOVT AGENCY-COUNTY	\$ 211,139	\$ 216,713	\$ 5,574	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 68,448	\$ 69,885	\$ 1,437	16.12%
402040	OTHER GOVT AGENCY-WOODLAND	\$ 61,120	\$ 63,758	\$ 2,638	14.71%
402050	OTHER GOVT AGENCY-WINTERS	\$ 6,702	\$ 7,078	\$ 376	1.63%
402060	OTHER GOVT AGENCY-DAVIS	\$ 74,870	\$ 75,991	\$ 1,121	17.53%
403460	CHARGES FOR SERVICES - LAFCO	\$ -	\$ 4,000	\$ 4,000	
	CARRYOVER FUND BALANCE	\$ 74,756	\$ 34,388	\$ (40,368)	
					\$ 433,425.55
	TOTAL AGENCY COST	\$ 422,279	\$ 433,426	\$ 11,147	3%
	TOTAL OTHER SOURCES	\$ 76,256	\$ 39,888	\$ (36,368)	
				\$ -	
	TOTAL FINANCING SOURCES	\$ 498,535	\$ 473,314	\$ (25,221)	
FUND BALANCE AT END OF PREVIOUS FY					
	FUND BALANCE (AT CLOSE OF FY 16/17)	\$ 103,232			
	RESERVE (AUDITS EVERY 3 YRS)	\$ -			Monies held for audits every 3 years (appropriated this yr)
	RESERVE (COMPUTER REPLACEMENT 4 YRS)	\$ (1,344)			Monies held for computer replacement
300600	FUND BALANCE ASSIGNED (CONTINGENCY)	\$ (67,500)			Contingency 15% held in fund balance (per policy)
	TOTAL TO REMAIN IN FUND BALANCE	\$ 68,844			
	"EXTRA" FUND BALANCE TO OFFSET COSTS	\$ 34,388			Extra fund balance applied to offset agency costs

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B
 ADOPTED May 24, 2018

FISCAL YEAR 2018/19
 ACCOUNTING UNIT: 69405229816991

Account #	Account Name	FY 17/18 Budget	FY 18/19 Budget	Net Change	Explanation of Change
SALARIES AND BENEFITS					
500100	REGULAR EMPLOYEES	\$ 245,111	\$ 201,567	\$ (43,545)	
500110	EXTRA HELP	\$ -	\$ 20,000	\$ 20,000	
500310	RETIREMENT (CALPERS)	\$ 56,932	\$ 50,904	\$ (6,028)	
500320	OASDI	\$ 17,425	\$ 13,360	\$ (4,065)	
500330	FICA/MEDICARE TAX	\$ 4,456	\$ 3,516	\$ (940)	
500360	OPEB - RETIREE HEALTH INSURANCE	\$ 19,609	\$ 18,141	\$ (1,468)	
500380	UNEMPLOYMENT INSURANCE	\$ 400	\$ 350	\$ (50)	
500390	WORKERS' COMPENSATION INSURANCE	\$ 500	\$ 500	\$ -	
500400	OTHER EMPLOYEE BENEFITS	\$ 62,178	\$ 40,894	\$ (21,284)	
	TOTAL SALARY & BENEFITS	\$ 406,611	\$ 349,231	\$ (57,380)	-14%
SERVICES AND SUPPLIES					
501020	COMMUNICATIONS	\$ 2,500	\$ 2,500	\$ -	
501030	FOOD	\$ 350	\$ 350	\$ -	
501051	INSURANCE-PUBLIC LIABILITY	\$ 500	\$ 500	\$ -	
501070	MAINTENANCE-EQUIPMENT	\$ 750	\$ 750	\$ -	
501090	MEMBERSHIPS	\$ 3,500	\$ 3,600	\$ 100	CALAFCO Dues increase per CPI 2.9%
501100	MISCELLANEOUS EXPENSE	\$ 250	\$ 250	\$ -	
501110	OFFICE EXPENSE	\$ 1,250	\$ 1,250	\$ -	
501111	OFFICE EXP-POSTAGE	\$ 500	\$ 250	\$ (250)	
501112	OFFICE EXP-PRINTING	\$ 1,000	\$ 800	\$ (200)	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$ -	\$ 2,000	\$ 2,000	
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 3,701	\$ 2,879	\$ (822)	
501127	IT SERVICES-CONNECTIVITY	\$ 2,813	\$ 3,629	\$ 816	
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$ 5,000	\$ 15,000	\$ 10,000	Audit will be conducted this year (built reserve for this)
501152	PROF & SPEC SVC-INFO TECH SVC	\$ 800	\$ 1,300	\$ 500	New website costs \$900/yr
501156	PROF & SPEC SVC-LEGAL SVC	\$ 7,000	\$ 7,000	\$ -	
501165	PROF & SPEC SVC-OTHER	\$ 10,000	\$ 30,000	\$ 20,000	
501165	PROF & SPEC SVC-OTHER (Shared Services) (6992)	\$ 10,000	\$ 10,000	\$ -	
501180	PUBLICATIONS AND LEGAL NOTICES	\$ 2,000	\$ 1,500	\$ (500)	
501190	RENTS AND LEASES - EQUIPMENT	\$ 1,500	\$ 2,000	\$ 500	Increase due to printer costs
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$ 860	\$ 925	\$ 65	
501205	TRAINING	\$ 4,200	\$ 4,200	\$ -	
501210	MINOR EQUIPMENT (COMPUTERS)	\$ 1,200	\$ 1,400	\$ 200	
501250	TRANSPORTATION AND TRAVEL	\$ 7,500	\$ 8,500	\$ 1,000	Additional CALAFCO staff-related travel
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Incidental filing fees, etc.
	TOTAL SERVICES & SUPPLIES	\$ 68,174	\$ 101,583	\$ 33,409	49%
OTHER FINANCING USES					
503300	APPROP FOR CONTINGENCY	\$ 23,750	\$ 22,500	\$ (1,250)	20% Total - 5% Appropriated/15% in Fund Balance
	TOTAL APPROPRIATIONS	\$ 498,535	\$ 473,314	\$ (25,221)	-5%

Executive Officer Report 13.

LAFCO

Meeting Date: 05/24/2018

Information

SUBJECT

A report by the Executive Officer on recent events relevant to the Commission and an update of Yolo LAFCo staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.

- CALAFCO Staff Workshop Update
 - Legislative Update
 - EO Activity Report - March 19 through May 18, 2018
-

Attachments

EO Activity Report March 19-May 18, 2018

Form Review

Form Started By: Terri Tuck
Final Approval Date: 05/15/2018

Started On: 05/15/2018 08:45 AM

LAFCo EO Activity Report

March 19 through May 18, 2018

Date	Meeting/Milestone	Comments
03/20/2018	Shared Services – Check-in call with speaker Keith Dunn (Self-Help Counties Coalition)	YED Talks/Yolo Leaders -“Securing and Protecting Our Transportation Funding: What Yolo Leaders Need to Know
03/21/2018	CALAFCO panel meeting	Prep Call for Staff Workshop Session on CALAFCO Ag White Paper
03/22/2018	SACOG – GoToWebinar	2020 MTP/SCS Update
03/26/2018	Shared Services – Meeting with speaker Xochitl Rodriguez (YCTD Board Chair and Woodland Council Member)	YED Talks/Yolo Leaders - Securing and Protecting Our Transportation Funding: What Yolo Leaders Need to Know
03/27- 04/04/2018	Vacation	Off the Grid
04/05/2018	Conference call with Charline Hamilton (City of West Sacramento)	Preliminary meeting with staff regarding initiating a consolidation with RDs 537 & 900 as subsidiary districts of the City
04/06/2018	CALAFCO panel meeting	Prep Call for Staff Workshop Session on CALAFCO Ag White Paper
04/06/2018	Shared Services – Check-in call with speaker M. Carpenter (SACOG)	YED Talks/Yolo Leaders -“Securing and Protecting Our Transportation Funding: What Yolo Leaders Need to Know
04/09/2018	Call w/ Lou Ann Texeira, Contra Costa LAFCo	Consultant reference
04/10- 04/13/2018	CALAFCO Staff Workshop-San Rafael	Participated & attended
04/17/2018	Shared Services – Meeting w/Keith Taylor (UCD Asst. Comm. Dev. Specialist w/UC Co-op Extension)	Broadband
04/18/2018	Meeting w/Jill Cook (CAO)	Knights Landing CSD
04/18/2018	Shared Services – Check-in call with speaker Frank Muller (Pacific Coast Producers)	YED Talks/Yolo Leaders - Securing and Protecting Our Transportation Funding: What Yolo Leaders Need to Know
04/19/2018	Shared Services – CA Broadband Council Meeting-Sacramento	Attended
04/23/2018	Conference call w/Sloane Dell’Orto (Streamline Web)	CALAFCO Conference session planning

Date	Meeting/Milestone	Comments
04/25/2018	Shared Services – West Sacramento/County 2x2	Attended (re: Reclamation District consolidation)
04/25/2018	Shared Services – City of Davis Broadband Task Force Meeting	Citywide Fiber Optic Network
04/26/2018	Yolo Leaders Forum	YEDSpring2018 Summit – Securing and Protecting Our Transportation Funding: What Yolo Leaders Need to Know
04/27/2018	Mtg. w/ County Facilities	LAFCo Office Move
05/01/2018	Shared Services – Meeting w/Yolo County staff	Special District Training discussion
05/02/2018	Meeting w/Carrie Scarlata	North Davis Meadows governance options
05/02/2018	Conference call w/Pamela Miller (CALAFCO)	CALAFCO Conference Planning Committee
05/03/2018	Lunch meeting w/Paul Navazio (City of Woodland)	LAFCo / City issues
05/03/2018	Meeting w/Tina Anderson (MBK Engineers)	Draft application for consolidation of Elkhorn Reclamation Districts
05/04/2018	American Farmland Trust/The Nature Conservancy	Brainstorming ag conversion infographics to support preservation
05/08/2018	Meeting w/Robyn Gingerich (IT-GIS)	Discussion on Special District GIS layers
05/09/2018	Shared Services – Davis 2x2	West Davis Active Adult Community
05/09/2018	Meeting w/John Donlevy (City of Winters)	Winters General Plan
05/10/2018	Meeting w/Jill Cook (CAO) and Catalina Ruiz (KLCSD)	Knights Landing CSD discussion
05/11/2018	CALAFCO Board Meeting-Sacramento	Attended
05/14/2018	Yolo County Broadband Task Force Mtg.	Participated.
05/16/2018	CALAFCO Conf. Program Planning Team Kick off meeting	Participant/Chair of Committee
05/17/2018	Knights Landing CSD	Meeting with County DFS and KL CSD to discuss accounting issues
05/18/2018	Shared Services – Yolo Manager's Meeting	Attended JPA Budget discussion