

Patrick Jones
County Member

Irwin Fust
Special District Member

Pamelyn Morgan
City Member Alternate

Mary Rickert
County Member Alternate

Stan Neutze
City Member

Brenda Haynes
Special District Member

Michael Dacquisto
City Member



Larry Russell
Public Member

Katharine Ann Campbell
Public Member Alternate

Joe Chimenti
County Member

George Williamson
Executive Officer

Fred Ryness
Special District Alternate

James M. Underwood
General Counsel

Kathy Bull
Manager

Agenda Item: 8.c.

Meeting Date: August 4, 2022

From: George Williamson, Executive Officer & Kathy Bull, Office Manager

Subject: Cost of Share Apportionment

Background:

Local Agency Formation Commissions (LAFCOs) are independent commissions established by the California legislature under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. Under California Government Code Section 56381, LAFCOs are responsible for annually adopting a proposed budget. According to Government Code GC §56381 (b) After final budget adoption by the commission, the County Auditor shall apportion the net operating expenses of a commission between the County, Cities and Special Districts. After the County Auditor apportions net operating expenses, they generate and mail invoices to County, Cities and Special Districts. Cost Share for Fiscal Year 2022/2023 calculations are based on Fiscal Year 2019/2020 total revenues.

Discussion:

After Fiscal Year 2022/2023 invoices were mailed by the County Auditor, Shasta LAFCO staff noticed two agencies were not invoiced. The Auditor was informed, and it was found that two special districts failed to submit financial transaction reports to the State for Fiscal Year 2019-20 and as a result they were not included in the Auditors 2022/2023 LAFCO Fee calculations. This affected special districts, not Cities or County shares, with the total Special Districts apportionment amount remaining the same.

The County Auditor recalculated the LAFCO fees, and revised invoices were generated and mailed to the special districts. With the new calculations, there is a small decrease in the individual invoice amounts as the apportionment difference was only \$521.41 spread across all thirty-one special districts. Shasta LAFCO has already received payments from some of the agencies which include overpayment. The smallest overpayment is \$.91 while the largest is \$77.06. Unless a refund is specifically requested, overpayments will be credited to next years cost of share contributions, given the small amounts for most districts.

Recommendation:

This agenda item was provided to the Commission as informational purposes only. The Commission is invited to discuss the item and provide direction to staff as needed.

Attachments: Cost of Share Apportionment Comparisons FY 2022/2023

COST OF SHARE APPORTIONMENT COMPARISONS FY 2018/2019 TO 2022/2023

AGENCY	FY 2018/19 Contribution	FY 2019/20 Contribution	FY 2020/21 Contribution	FY 2021/22 Contribution	FY 2022/23 Contribution	% of Total FY 2022/23
SPECIAL DISTRICTS						
Cemetery Districts						
Burney	248.00	313.00	284.00	332.85	294.16	0.43%
Halcumb	103.00	894.00	206.00	191.49	248.34	0.36%
Millville Masonic	242.00	280.00	251.00	297.93	261.08	0.38%
Pine Grove/Fall River Mills	191.00	254.00	242.00	259.35	233.85	0.34%
South Shasta	679.00	743.00	642.00	718.05	629.21	0.92%
Community Service Districts						
Centerville	2,189.00	3,038.00	2,953.00	3,400.60	3,181.29	4.66%
Clear Creek	4,663.00	6,564.00	4,993.00	4,925.37	4,303.11	6.31%
Fall River Valley	1,186.00	1,605.00	1,544.00	1,850.39	1,564.40	2.29%
Igo-Ono	175.00	210.00	170.00	209.46	183.46	0.27%
Mountain Gate	2,112.00	2,796.00	2,843.00	3,148.19	2,531.32	3.71%
Shasta	2,351.00	3,636.00	2,104.00	2,738.88	1,802.27	2.64%
Fire Protection Districts						
Anderson	2,789.00	3,603.00	2,920.00	3,312.16	3,006.38	4.41%
Buckeye	227.00	324.00	289.00	308.38	297.55	0.44%
Burney	1,344.00	1,524.00	1,605.00	1,871.40	1,824.67	2.68%
Castella	355.00	336.00	726.00	678.54	304.01	0.45%
Cottonwood	1,269.00	1,459.00	2,017.00	876.72	1,539.80	2.26%
Fall River Mills/McArthur	239.00	385.00	308.00	324.25	311.19	0.46%
Happy Valley	1,025.00	1,298.00	1,203.00	1,402.05	950.86	1.39%
Millville	224.00	200.00	176.00	227.15	144.90	0.21%
Shasta Lake	1,601.00	2,150.00	2,445.00	2,294.66	2,154.14	3.16%
Healthcare Districts						
Mayers Memorial	3,351.00	2,213.00	6,236.00	3,739.01	10,002.51	14.67%
Mosquito/Abatement Districts						
Burney Basin	273.00	412.00	314.00	352.39	305.76	0.45%
Pine Grove	194.00	236.00	226.00	251.69	223.86	0.33%
Shasta Vector	5,348.00	6,466.00	6,039.00	6,496.51	6,032.00	8.84%
Resource Conservation Districts						
Fall River	163.00	38.00	1,006.00	762.22	1,080.49	1.58%
Western Shasta	1,004.00	898.00	348.00	150.64	234.54	0.34%
Water/Irrigation Districts						
Anderson-Cottonwood	9,167.00	4,213.00	3,829.00	4,052.42	3,643.65	5.34%
Bella Vista	14,735.00	16,550.00	16,567.00	17,797.74	16,267.01	23.85%
Burney	3,376.00	3,928.00	3,477.00	3,681.24	3,362.81	4.93%
Cottonwood	1,100.00	1,524.00	2,104.00	1,454.43	1,162.98	1.71%
Tucker Oaks	77.00	110.00	135.00	93.84	118.39	0.17%
TOTAL SPECIAL DISTRICTS	62,000.00	68,200.00	68,202.00	68,200.00	68,199.99	100%
CITIES						
City of Anderson	1,988.00	2,201.00	2,201.00	2,498.20	2,738.23	4.02%
City of Redding	55,216.00	60,232.00	60,232.00	59,163.06	64,736.72	94.92%
City of Shasta Lake	4,796.00	5,766.00	5,766.00	6,538.74	725.05	1.06%
TOTAL CITIES	62,000.00	68,199.00	68,199.00	68,200.00	68,200.00	100%
COUNTY						
Shasta County	62,000.00	68,200.00	68,200.00	68,200.00	68,200.00	100%
GRAND TOTAL	\$186,000.00	\$204,599.00	\$204,601.00	\$204,600.00	\$204,599.99	100%

The Shasta County Auditor is authorized to apportion the budget as specified in GC § 56381 (b). Local Agency Share of Cost for Fiscal Year 2022/2023 are based on Fiscal Year 2019/2020 total revenues.