



San Diego County
Local Agency Formation Commission
 Regional Service Planning | Subdivision of the State of California

8

AGENDA REPORT
 Consent | Information

May 6, 2019

TO: Commissioners

FROM: Keene Simonds, Executive Officer
 Tamaron Lockett, Executive Assistant

**SUBJECT: Local Agency Apportionments |
 Final Calculations for 2019-2020**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying local agency apportionments for 2019-2020. The apportionments are final and have been calculated by the County of San Diego Auditor’s Office consistent with the standard funding formula established under LAFCO law and based on the \$1.704 million total contribution amount approved by the Commission at its April 8th meeting. The report is being presented to the Commission for information only.

BACKGROUND

Prescribed Funding

State law mandates operating costs for LAFCOs shall be annually funded among their represented membership categories. San Diego LAFCO’s operating costs, accordingly, are divided among four distinct membership categories that collectively cover 77 local agencies with the largest apportionment assigned to the County of San Diego at 28.6%. The independent special districts and cities – less the City of San Diego – are also apportioned funding percentages of 28.6% with individual amounts divided thereafter

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based on total revenue shares in a given fiscal year. The City of San Diego – and based on special legislation providing the City has a dedicated seat on the Commission – is responsible for the remaining 14.3% of San Diego LAFCO’s annual operating costs.

FY 2019-2020 Adopted Budget | Total Agency Contributions

San Diego LAFCO’s adopted final budget for 2019-2020 totals \$1.916 million. This amount represents a matching amount of approved expenses and revenues for the fiscal year. Agency contributions make up the majority of budgeted revenues and tally \$1.704 million.

DISCUSSION

This item is for San Diego LAFCO to receive a report identifying final local agency apportionments for 2019-2020 based on the contribution total of \$1.704 million previously adopted by the Commission at its April 2019 meeting. This includes summarizing key contributions and notable changes from the prior fiscal year. A full listing of individual apportionments is also attached. The report is being presented for information only.

Apportionments | Individual Amounts and Changes

The \$1.704 contribution total for 2019-2020 adopted by San Diego LAFCO is being apportioned among 77 local agencies; an amount that represents a decrease of one from the prior fiscal year with the recent dissolution of the Julian-Cuyamaca Fire Protection District. Overall – and as budgeted – total apportionments have increased from the current fiscal year by \$0.042 million and the result of LAFCO purposefully reducing the amount of reserves used as offsetting revenues in 2019-2020 from \$0.110 to \$0.072 million. Individual apportionments in the upcoming fiscal year range in size from the County at \$486,771 to South Bay Irrigation District at \$3.¹ The top 10 individual agency apportionments account for over two-thirds of all budgeted contributions and are listed below. A full listing of all apportionments is attached.

San Diego LAFCO Top 10 Agency Apportionments in FY2020				
Agency	FY2019	FY2020	% of Total	Difference
1. County of San Diego	475,684	486,771	28.6	11,087
2. City of San Diego	237,842	243,387	14.3	5,545
3. City of Carlsbad	69,896	69,440	4.1	(456)
4. Helix Water District	48,029	63,568	4.1	15,539
5. City of Oceanside	59,752	61,498	3.6	1,746
6. Otay Water District	58,289	60,217	3.5	1,929
7. City of Chula Vista	54,003	58,017	3.4	4,015
8. Padre Dam Municipal Water District	42,504	42,974	2.5	470
9. City of Escondido	38,278	39,290	2.3	1,012
10. Vallecitos Water District	36,728	37,582	2.2	854
SUBTOTAL	\$1,121,005	\$1,162,745	68.2%	41,739

¹ As allowed no apportionment charge has been calculated for Tri-City Hospital District given the District’s net operating earnings were negative.

ANALYSIS

Final agency apportionments in 2019-2020 total \$1.704 million and are expected to cover nearly nine-tenths of San Diego LAFCO's budgeted expenses. On average individual agencies apportionments are increasing by 2.3% over the current fiscal year with percentage deviations – which are the result of changes in local revenue collections – between an increase of 132.5% at Valley Center Parks and Recreation and a decrease of (66.2%) at Wynola Water District. All agency invoices will be mailed by July 1st.

RECOMMENDATION

This item is presented to San Diego LAFCO for information only. It is recommended the Commission review the item and provide feedback to staff as needed.

ALTERNATIVES FOR ACTION

This item is being presented for information only; no action.

PROCEDURES

This item has been placed on the San Diego LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation unless otherwise specified by the Commission.

Respectfully,



Keene Simonds
Executive Officer

Attachment:

- 1) Final 2019-2020 Agency Apportionments

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**LAFCO COST COMPARISON
FY 2018/19 AND 2019/20
COUNTY OF SAN DIEGO**

County, Cities, and Independent Special Districts' Share of LAFCO Cost

	Revenue (1)	Apportionment Percentage	LAFCO Budget 2019/20	LAFCO Budget 2018/19	Change
Independent Special Districts					
3101-00 Alpine FPD	3,865,789	0.00482337	2,347.87	2,515.56	(167.69)
3102-00 Bonita-Sunnyside FPD	3,034,956	0.00378673	1,843.27	1,884.06	(40.79)
3145-00 Borrego Springs FPD	1,972,495	0.00246109	1,197.99	1,249.77	(51.78)
6415-00 Borrego Water District	4,014,051	0.00500835	2,437.92	2,584.24	(146.32)
6508-00 Canebrake County Water District	53,236	0.00006642	32.33	36.23	(3.90)
6425-00 Cuyamaca Water District	95,672	0.00011937	58.11	62.42	(4.31)
3105-00 Deer Springs FPD	5,915,083	0.00738028	3,592.51	3,387.81	204.70
6820-00 Descanso CSD	587,262	0.00073273	356.67	319.64	37.03
6825-00 Fairbanks Ranch CSD	636,877	0.00079463	386.81	417.01	(30.20)
6136-00 Fallbrook Healthcare District	1,992,692	0.00248629	1,210.26	1,366.95	(156.69)
6240-00 Fallbrook Public Utility District	32,117,523	0.04007321	19,506.48	20,817.58	(1,311.10)
6150-00 Grossmont Healthcare District	8,950,934	0.01116813	5,436.32	4,641.28	795.04
6350-00 Helix Water District	104,664,890	0.13059095	63,567.88	48,029.02	15,538.86
6830-00 Jacumba CSD	436,882	0.00054510	265.34	115.88	149.46
6840-00 Julian CSD	300,409	0.00037482	182.45	185.25	(2.80)
3115-00 Julian-Cuyamaca FPD (2)	0	0.00000000	0.00	914.14	(914.14)
3860-00 Lake Cuyamaca Recreation & Park	1,154,304	0.00144023	701.06	731.46	(30.40)
3119-00 Lakeside FPD	13,999,719	0.01746753	8,502.68	8,745.47	(242.79)
6360-00 Lakeside Water District	7,655,456	0.00955175	4,649.52	4,924.90	(275.38)
6535-00 Leucadia Wastewater District	12,058,108	0.01504497	7,323.45	7,517.38	(193.93)
3121-00 Lower Sweetwater FPD	265,591	0.00033138	161.31	176.43	(15.12)
6847-00 Majestic Pines CSD	502,751	0.00062729	305.34	314.48	(9.14)
3546-00 Mission RCD	439,249	0.00054805	266.78	534.54	(267.76)
6645-00 Mootamai MWD	18,876	0.00002355	11.46	11.44	0.02
6851-00 Morro Hills CSD	79,803	0.00009957	48.47	51.44	(2.97)
3616-00 North County Cemetery District	2,152,757	0.00268601	1,307.47	1,250.13	57.34
3107-00 North County FPD	16,678,598	0.02080998	10,129.69	10,699.13	(569.44)
6650-00 Olivenhain MWD	59,633,448	0.07440498	36,218.19	34,684.05	1,534.14
6655-00 Otay Water District	99,148,274	0.12370784	60,217.39	58,288.84	1,928.55
6677-00 Padre Dam MWD	70,757,556	0.08828459	42,974.38	42,504.43	469.95
6160-00 Palomar Pomerado Health Systems	13,150,591	0.01640806	7,986.97	13,765.34	(5,778.37)
6657-00 Pauma MWD	21,098	0.00002632	12.81	13.09	(0.28)
6860-00 Pauma Valley CSD	1,479,013	0.00184537	898.27	932.37	(34.10)
3650-00 Pomerado Cemetery District	1,330,233	0.00165974	807.91	718.53	89.38
6665-00 Questhaven MWD	8,400	0.00001048	5.10	5.52	(0.42)
6670-00 Rainbow MWD	37,146,281	0.04634762	22,560.68	24,210.26	(1,649.58)
3658-00 Ramona Cemetery District	279,084	0.00034821	169.50	194.08	(24.58)
6673-00 Ramona MWD	34,223,702	0.04270110	20,785.66	21,665.44	(879.78)
6870-00 Rancho Santa Fe CSD	4,116,974	0.00513677	2,500.43	2,469.79	30.64
3123-00 Rancho Santa Fe FPD	14,306,253	0.01784999	8,688.86	9,168.40	(479.54)
3552-00 RCD of Greater San Diego County	475,139	0.00059283	288.57	258.18	30.39
6675-00 Rincon Del Diablo MWD	18,021,586	0.02248563	10,945.35	10,929.48	15.87
6875-00 Rincon Ranch CSD	44,976	0.00005612	27.32	28.99	(1.67)
6680-00 San Luis Rey MWD	62,595	0.00007810	38.02	60.07	(22.05)
3128-00 San Miguel Consolidated FPD	21,874,424	0.02729284	13,285.36	13,305.78	(20.42)
6363-00 Santa Fe Irrigation District	24,253,858	0.03026167	14,730.50	13,452.53	1,277.97
6364-00 South Bay Irrigation District	5,048	0.00000630	3.07	2.29	0.78
6180-00 Tri City Hospital District	0	0.00000000	0.00	0.00	0.00
3571-00 Upper San Luis Rey RCD	36,603	0.00004567	22.23	24.44	(2.21)
6570-00 Vallecitos Water District	61,879,158	0.07720696	37,582.11	36,728.00	854.11
3665-00 Valley Center Cemetery District	134,554	0.00016788	81.72	69.74	11.98
3150-00 Valley Center Fire Protection	2,688,769	0.00335479	1,633.02	1,713.06	(80.04)
6690-00 Valley Center MWD	46,616,259	0.05816336	28,312.24	28,060.29	251.95
6890-00 Valley Center Parks & Recreation	880,593	0.00109872	534.83	230.06	304.77
6230-00 Vista FPD	3,309,296	0.00412903	2,009.89	2,017.80	(7.91)
6368-00 Vista Irrigation District	47,962,228	0.05984273	29,129.71	29,027.26	102.45
6930-00 Whispering Palms CSD	1,015,339	0.00126684	616.66	653.52	(36.86)
6490-00 Wynola Water District	51,103	0.00006376	31.04	91.87	(60.83)
6698-00 Yuima MWD	12,914,812	0.01611388	7,843.77	6,926.86	916.91
Independent Districts Total	801,471,210	1.00000000	486,771.00	475,684.00	11,087.00

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FY 2018/19 AND 2019/20
COUNTY OF SAN DIEGO**

County, Cities, and Independent Special Districts' Share of LAFCO Cost

	Revenue (1)	Apportionment Percentage	LAFCO Budget 2019/20	LAFCO Budget 2018/19	Change
Cities					
6010-XX City of Carlsbad	135,246,009	0.14265447	69,440.06	69,896.35	(456.29)
6014-XX City of Chula Vista	112,998,499	0.11918829	58,017.40	54,002.88	4,014.52
6017-XX City of Coronado	48,336,191	0.05098393	24,817.50	23,394.00	1,423.50
6022-XX City of Del Mar	14,766,765	0.01557565	7,581.78	6,593.70	988.08
6035-XX City of El Cajon	61,607,255	0.06498196	31,631.33	31,038.57	592.76
6036-XX City of Encinitas	61,824,034	0.06521061	31,742.63	30,927.33	815.30
6038-XX City of Escondido	76,524,155	0.08071597	39,290.19	38,278.48	1,011.71
6045-XX City of Imperial Beach	11,793,807	0.01243984	6,055.36	5,718.64	336.72
6050-XX City of La Mesa	39,299,061	0.04145177	20,177.52	19,482.95	694.57
6060-XX City of Lemon Grove	11,272,523	0.01189001	5,787.71	5,726.17	61.54
6065-XX City of National City	49,667,334	0.05238799	25,500.96	29,007.32	(3,506.36)
6070-XX City of Oceanside	119,776,926	0.12633802	61,497.68	59,752.00	1,745.68
6075-XX City of Poway	42,040,475	0.04434335	21,585.06	19,257.35	2,327.71
6090-XX City of San Marcos	53,980,752	0.05693769	27,715.62	27,417.60	298.02
6091-XX City of Santee	33,514,337	0.03535017	17,207.44	16,725.57	481.87
6093-XX City of Solana Beach	15,839,002	0.01670663	8,132.30	7,497.95	634.35
6095-XX City of Vista	59,579,992	0.06284364	30,590.46	30,967.14	(376.68)
Cities Total	948,067,117	1.00000000	486,771.00	475,684.00	11,087.00
City of San Diego			243,387.00	237,842.00	5,545.00
County of San Diego			486,771.00	475,684.00	11,087.00
Total			<u>1,703,700.00</u>	<u>1,664,894.00</u>	<u>38,806.00</u>

NOTES:

- (1) Source: Latest published report as of April 10, 2019:
 * 2016/17 Special District's Annual Report - Data for LAFCO Calculations (State Controllers' website)
 * 2016/17 Cities Annual Report (<https://bythenumbers.sco.ca.gov>)
 * 2016/17 OSHPD Hospital Annual Financial Data Profile

- (2) Julian Cuyamaca Fire Protection District was dissolved in April 8, 2019.

CSD - Community Services District
 FPD - Fire Protection District
 LAFCO - Local Agency Formation Commission
 MWD - Municipal Water District
 OSHPD - Office of Statewide Health Planning and Development
 RCD - Resource Conservation District

Prepared by Auditor & Controller - Property Tax Services on April 17, 2019.