

# AGENDA

## FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)

**August 10, 2022 – 1:30 P.M.**  
**Hall of Records, Room 301, 2281 Tulare Street, Fresno, California**

### COMMISSION MEMBERS

Mario Santoyo, Chair  
Gary Yep, Chair Pro Tem  
Nathan Magsig  
Steve Brandau  
Daniel Parra

### ALTERNATE MEMBERS

Michael Lopez  
Scott Robertson  
Sal Quintero

### LAFCO STAFF

Brian Spaunhurst, Executive Officer  
Amanda Olivas, Clerk to the Commission  
Amanda Castro, LAFCo Analyst  
Jessica Gibson, LAFCo Analyst  
Kenneth Price, LAFCo Counsel  
Jessica Johnson, LAFCo Counsel  
Bricen Beck, LAFCo Intern

LAFCo Office: 2607 Fresno Street, Suite B, Fresno, CA - 93721 - (559) 600-0604  
Staff reports prepared for each item listed in this agenda may be viewed at [www.fresnolafco.org](http://www.fresnolafco.org).

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1. **Call to Order and Roll Call**
2. **Pledge of Allegiance**
3. **Comments from the Public:** Any person wishing to address the Commission on a subject not listed on the agenda may do so at this time. (State your name and address and please keep your comments to three (3) minutes.
4. **Potential Conflict of Interest:** Any Commission member who has a potential conflict of interest shall now identify the item and recuse themselves from discussing and voting on the matter pursuant to Govt. Code sec 84308.

### CONSENT AGENDA

All consent agenda items are considered routine in nature and will be enacted by one motion; there will be no individual discussion of these items unless requested by a member of the Commission or the public. Any item pulled from the consent agenda for discussion will be set aside until after approval of the consent agenda. Prior to taking any action the public will be given the opportunity to comment on any consent item. The consent agenda will be considered on or about 1:30 p.m.

5. **Recommendation:** Approve 5A-5B by taking the following actions:
  - A. **Consider Approval:** Minutes from the LAFCo meeting of July 13, 2022.
  - B. **Receive and File:** Biennial Financial Audit for Fiscal Year 19-20.

### REGULAR AGENDA ITEMS

6. **Consider Approval:** Dissolution of Westside Resource Conservation District.  
**Recommendation:** Approve and Distribute District Funds.

7. **Workshop:** LAFCo Application Update.

**Recommendation:** Review, File, and Provide Direction if Necessary.

8. **Workshop:** Update Regarding the Final Budget and Work Plan for Fiscal Year 22-23.

**Recommendation:** Receive and File.

9. **Executive Officer Comments**

10. **Commission Comments/Reports**

11. **Adjournment**

**THE NEXT LAFCO MEETING** will be held on September 14, 2022, at 1:30 p.m. in the Board of Supervisors' Chamber – Hall of Records, Room 301, Fresno, California.

**PLEASE NOTE:**

(1) If you are an applicant for, or a participant in, any proceeding on the agenda for a **land use entitlement** and have made **campaign contributions** totaling more than \$250.00 to any member or alternative member of the Commission **within twelve (12) months prior to the Commission considering your application**, please immediately inform the Commission of your contribution. State law **disqualifies** each Commissioner and alternative Commissioner from participating in and voting on land use entitlement decisions (which include changes of organization and reorganizations) if the Commissioner or alternative Commissioner has received campaign contributions from (i) an applicant for a land use entitlement, (ii) someone who lobbies the Commission or LAFCo staff regarding an application for land use entitlement, (iii) someone who testifies in person before the Commission regarding an application for land use entitlement, or (iv) someone who otherwise acts to influence the outcome of an application for land use entitlement. State law also prohibits applicants and participants from making campaign contributions to a Commissioner or alternate Commissioner within three (3) months **after** the Commission's action. If you have any questions regarding these requirements (which are contained in the **California Political Reform Act** Government Code Section 84308 *et seq.*), please feel free to contact LAFCo staff at (559) 600-0604.

(2) In compliance with the Americans with Disabilities Act (**ADA**), if you need special assistance to participate at this meeting, please contact Ms. Amanda Olivas, Clerk to the Commission at 559-600-0604. Notification provided a minimum of 48 hours prior to the meeting will enable the Clerk to make reasonable arrangements to ensure accessibility to this meeting. Pursuant to the ADA, the meeting room is accessible to the physically disabled.



**CONSENT AGENDA ITEM NO. 5-A**

**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)**

**MEETING MINUTES**

**JULY 13, 2022**

**Members Present:** Commissioners Brandau, Magsig, Parra, Yep, Santoyo

**Members Absent:** None

**Staff Present:** Brian Spaunhurst, LAFCo Executive Officer  
Amanda Olivas, Clerk to the Commission  
Amanda Castro, LAFCo Analyst  
Jessica Gibson, LAFCo Analyst  
Kenneth Price, LAFCo Counsel  
Jessica Johnson, LAFCo Counsel

**1. Call to Order and Roll Call**

Chair Santoyo called the meeting to order at 1:30 p.m.

**2. Pledge of Allegiance**

Commissioner Parra led the Pledge of Allegiance.

**3. Comments from the Public**

There were no comments from the public.

**4. Potential Conflicts of Interest**

There were no conflicts of interest.

**CONSENT AGENDA**

**5. A. Minutes from the LAFCo Meeting of June 8, 2022.**

Motion: Approve

Moved: Commissioner Yep

Second: Commissioner Magsig

Ayes: Yep, Magsig, Brandau, Parra, Santoyo

Noes: 0

Absent: 0

Passed: 5-0

**REGULAR AGENDA ITEMS**

**6. Consider a Request to Authorize a Conditional Waiver of LAFCo Filing Fees for the Dissolution of the Westside Resource Conservation District.**

Motion: Approve Conditional Waiver/ Deferral to Collect Funds from the State Controller.

Moved: Commissioner Brandau

Second: Commissioner Parra

Ayes: Brandau, Parra, Magsig, Yep, Santoyo

Noes: 0

Absent: 0

Passed: 5-0

**7. Executive Officer Comments.**

No Action.

**8. Commission Comments/Reports.**

No Action.

**9. Adjournment**

Moved: Commissioner Parra

Second: Commissioner Brandau

The meeting adjourned at 1:46 p.m.

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Amanda Olivas  
Clerk to the Commission

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**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)  
EXECUTIVE OFFICER'S REPORT**

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CONSENT AGENDA ITEM NO. 5-B

**DATE:** August 10, 2022

**TO:** Fresno Local Agency Formation Commission

**FROM:** Brian Spaunhurst, Executive Officer 

**BY:** Amanda Olivas, Clerk to the Commission

**SUBJECT:** Consider Biennial Financial Audit for Fiscal Year 2019-2020.

**RECOMMENDATION:** Receive and File.

**Background**

On April 14, 2010, the Commission established the policy to perform a financial audit biennially or with the change of each executive officer. Fresno LAFCo is not required to conduct a financial audit since it does not receive funding from State and/or Federal governments and there is no statutory mandate; however, LAFCo is still responsible for ensuring that public funds are appropriately accounted for. The Commission found that regular financial audits support the transparency of its operations.

Copies of the *Report on Audited Financial Statements for the fiscal year ending June 30, 2020*, and the companion *Report to Management*, performed by Sampson, Sampson & Patterson, LLP, are attached to this report.

The *Report to Management* presented no comments for the subject fiscal year audit.

FRESNO LOCAL AGENCY FORMATION COMMISSION

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REPORT ON AUDITED  
FINANCIAL STATEMENTS

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YEAR ENDED JUNE 30, 2020

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Sampson, Sampson & Patterson, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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The Board of Commissioners  
Fresno Local Agency Formation Commission  
Fresno, California

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Fresno Local Agency Formation Commission (LAFCo) as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinion**

In our opinion, the financial statements referred to above presented fairly, in all material respects, the financial position of LAFCo as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages 3-5 and 18-19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, on our consideration of the Commission’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission’s internal control over financial reporting and compliance.

*Sampson, Sampson & Patterson, LLP*

Clovis, California  
June 22, 2022

FRESNO LOCAL AGENCY FORMATION COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020

The Fresno Local Agency Formation Commission ("Commission") administers in Fresno County a section of California Government Code known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("CKH"). The Commission is delegated regulatory and planning responsibilities to coordinate the logical formation and development of local agencies in a manner preserving agricultural and open-space resources, promoting the orderly extension of municipal services, and discouraging urban sprawl. Key duties include regulating boundary changes through annexations or detachments, approving city incorporations or dis-incorporations, and forming, consolidating, or dissolving special districts. The Commission is also responsible for preparing studies to inform its regulatory activities, including establishing and updating spheres of influence for all cities and special districts within its jurisdiction. Spheres of influence are planning tools used by the Commission to designate the territory it believes represents the appropriate and probable future service area of the affected agency. All jurisdictional changes, such as annexations, must be consistent with the spheres of influence of the affected agencies with limited exceptions. As of June 30, 2020, there are currently 15 cities, 28 dependent special districts, and 89 independent special districts in Fresno County subject to Commission jurisdiction.

The Commission was first established in 1963 as an office within the County of Fresno. From 1963 to 2000, 100% of the Commission's annual budget was funded by the County. On July 1, 2001, in conjunction with the enactment of the CKH, the Commission became independent of the County. This transition was highlighted by the Commission appointing its own executive officer and legal counsel as well as altering its funding to include contributions from the 15 cities in Fresno County: Clovis, Coalinga, Firebaugh, Fowler, Fresno, Huron, Kerman, Kingsburg, Mendota, Orange Cove, Parlier, Reedley, San Joaquin, Sanger, and Selma. The County is now responsible for funding 50% of the Commission's annual budget with the remaining portion divided among the 15 cities based on a formula as provided under Government Code Section 56381. CKH permits independent special district representation on the Commission however; to date, the special districts have not formally initiated this process.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The following is a condensed presentation of assets and liabilities as of FYE 6/30/2020 and FYE 06/30/2019, respectively:

This report is intended solely for the information of the Commission, management and the County and cities that fund the Commission and is not intended to be and should not be used by anyone other than these specified parties.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020

	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>% Change</u>
<b>Assets</b>				
Current assets	\$514,059	\$472,789	\$ 41,270	9%
Total assets	<u>\$514,059</u>	<u>\$472,789</u>	<u>\$ 41,270</u>	<u>9%</u>
<b>Liabilities</b>				
Current liabilities	\$ 47,632	\$ 41,370	\$ 6,262	15%
Total liabilities	<u>\$ 47,632</u>	<u>\$ 41,370</u>	<u>\$ 6,262</u>	<u>15%</u>
<b>Net Position</b>				
Total net position	466,427	431,419	35,008	8%
Total liabilities and net position	<u>\$514,059</u>	<u>\$472,789</u>	<u>\$ 41,270</u>	<u>9%</u>
	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>% Change</u>
<b>Revenues and expenses:</b>				
Total revenues	\$570,385	\$507,912	\$ 62,473	12%
Total expenses	<u>535,377</u>	<u>539,939</u>	<u>(4,562)</u>	<u>(1)%</u>
Net revenue	<u>\$ 35,008</u>	<u>\$ (32,027)</u>	<u>\$ 67,035</u>	
<b>Change in net position:</b>				
Net position, beginning of the year	\$431,419	\$480,421	\$ (49,002)	
Prior period adjustment		(16,975)	16,975	
Net revenue	<u>35,008</u>	<u>(32,027)</u>	<u>67,035</u>	
Net position, end of the year	<u>\$466,427</u>	<u>\$431,419</u>	<u>\$ 35,008</u>	

**Notes:**

Assets for 2019 were cash \$462,434, prepaid items totaling \$8,650, rent deposit of \$1,705.

Assets for 2020 were cash \$503,880 prepaid items totaling \$8,474, and rent deposit of \$1,705.

Liabilities for 2019 were accounts payable of \$9,894, accrued vacation of \$14,501, and prepaid application fees of \$16,975.

Liabilities for 2020 were accounts payable of \$9,484 and accrued vacation of \$13,973 and prepaid application fees of \$24,175.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020

Change in net revenue \$67,035 from FYE 2019 to FYE 2020 represents revenue increases of \$62,473 and expense decreases of \$4,562. The largest items are:

City and County contribution increase		\$ 7,808
Application fees increase:		\$ 54,665
Personnel salary increases (decreases):		\$ 17,373
Intern	\$ (9,609)	
Senior Analyst	\$ 1,769	
Analyst II	\$ 7,287	
Clerk	\$ 5,060	
Executive Officer	\$ 12,866	
Commission and staff education decrease		\$ (6,133)
Independent financial audit increase		\$ 9,676
Legal services decrease		\$ (14,372)
Aggregate of all other expense increases (decreases) less than \$4,000		\$ (11,106)

FRESNO LOCAL AGENCY FORMATION COMMISSION  
STATEMENT OF NET POSITION  
JUNE 30, 2020

ASSETS:	
Cash	\$503,880
Prepays	8,474
Deposit	1,705
Property and equipment, net of accumulated depreciation of \$6,738	<u>          </u>
TOTAL ASSETS	<u>\$514,059</u>
LIABILITIES:	
Accounts payable	\$ 9,484
Compensated absences	13,973
Unearned revenues	<u>24,175</u>
TOTAL LIABILITIES	<u>47,632</u>
NET POSITION:	
Unrestricted	<u>466,427</u>
Net Position	<u>466,427</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$514,059</u>

See independent auditor's report and  
notes to financial statements.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

EXPENSES:	
Salaries and benefits	\$401,073
Services and supplies	<u>134,304</u>
Total expenses	<u>535,377</u>
PROGRAM REVENUES:	
Intergovernmental revenues:	
County of Fresno Allocation	198,912
Cities' Allocations	198,912
Other	<u>172,561</u>
Total program revenues	<u>570,385</u>
Change in net position	<u>35,008</u>
NET POSITION – BEGINNING OF YEAR	<u>431,419</u>
NET POSITION – END OF YEAR	<u>\$466,427</u>

See independent auditor's report and  
notes to financial statements.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

ASSETS:	
Cash	\$503,880
Prepays	8,474
Deposit	<u>1,705</u>
TOTAL ASSETS	<u>\$514,059</u>
LIABILITIES:	
Accounts payable	\$ 9,484
Unearned Revenues	<u>24,175</u>
TOTAL LIABILITIES	<u>33,659</u>
FUND BALANCE:	
Nonspendable for prepaids and deposit	10,179
Assigned for legal reserves	50,000
Unassigned	<u>420,221</u>
TOTAL FUND BALANCE	<u>480,400</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$514,059</u>

See independent auditor's report and  
notes to financial statements.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2020

Total fund balance - governmental funds	\$480,400
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation</p>	
Capital assets at historical cost	\$ 6,738
Accumulated depreciation	<u>(6,738)</u>
<p>Long-term liabilities, including compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:</p>	
Compensated absences	<u>(13,973)</u>
Total Net Position	<u>\$466,427</u>

See independent auditor's report and notes to financial statements.



FRESNO LOCAL AGENCY FORMATION COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020

REVENUES:	
Fees – County contribution	\$198,912
Fees – City contributions	198,912
Other Fees	<u>172,561</u>
Total Revenue	<u>570,385</u>
EXPENDITURES:	
Fresno County Assessor	4,650
LAFCo Counsel	10,359
Executive officer salary and benefits	166,083
Salaries and benefits	235,518
Insurance	13,114
Professional membership	9,169
Office operations	2,723
Data processing service and fees	23,858
Office lease	42,100
Transportation, travel and education/conference	8,275
Mileage reimbursement	563
Publication and legal notices	2,285
Postage	1,392
Maintenance	711
Fresno County Health	1,760
Accounting	3,670
Independent financial audit	<u>9,676</u>
Total Expenditures	<u>535,906</u>
CHANGES IN FUND BALANCE	34,479
FUND BALANCE, BEGINNING OF YEAR	<u>445,921</u>
FUND BALANCE, END OF YEAR	<u>\$480,400</u>

See independent auditor's report and  
notes to financial statements.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT  
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

Change in fund balance - governmental funds	S34,479
Amounts reported for governmental activities in the statement of activities are different because:	
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and those earned was:	<u>529</u>
Change in net position of governmental activities	<u>S35,008</u>

See independent auditor's report and  
notes to financial statements.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity

The Fresno Local Agency Formation Commission (LAFCo) was created by the California Legislature in 1963. There is a LAFCo in each of California's 58 counties. Fresno LAFCo's objectives are to encourage the orderly formation of local governmental agencies, preserve agricultural land resources, and to discourage urban sprawl. LAFCo is under the direction of the Commission which is composed of two County Supervisors and one alternate, two city council members from the County's 15 cities and one alternate, and one member from the public that is appointed by the other four seated Commissioners and one alternate public member.

The Commission is responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure and preparing a sphere of influence for each city and special district within each county.

As of June 30, 2020, there are 15 cities and 117 special districts under the jurisdiction of the Commission in Fresno County.

B. Basis of Presentation and Accounting

*Government-Wide Statements*

The statement of net position and statement of activities display information about the primary government (Commission). These statements include the financial activities of the overall Commission.

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activity. Direct expenses are those that are specifically associated with the Commission. Program revenues are restricted to meeting the operational or capital requirements of the Commission. Revenues that are not classified as program revenues, including all taxes and investment income, are presented as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place. Unearned revenues are recorded for fees received that have not yet been earned.

*Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available (susceptible to accrual). Taxes, interest, certain state and federal grants, and charges for services revenues are accrued when their receipts occur within sixty days after the end of the accounting period so as to be measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

The General Fund is the Commission's primary operating fund. It accounts for all financial resources of the general government.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020  
(Continued)

C. Compensated Absences

Full-time employees paid directly by the Commission with less than two years of continuous service accrue paid time off at the rate of 21 working days per year. Upon completion of two continuous years of service, the employee shall earn one additional day of paid time off each year of service thereafter, until the end of the tenth year. Part-time employees paid directly by the Commission who work 20 hours or more currently accrue paid time off benefits on a pro rata basis. Employees paid directly by the Commission can accrue a maximum of three times their annual accrual rate. The Executive Officer has a separate contract that includes different benefits, but must comply with the employee handbook.

The Commission accounts for compensated absences in accordance with Governmental Accounting Standards Board Statement No. 16 *Accounting for Compensated Absences*. An employee whose employment terminates will be paid for accrued unused vacation on a pro-rata basis. There is no payout of sick leave upon termination from the Commission.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

E. Accounts Receivable

Accounts receivable consists primarily of MSR fees billed but not collected. LAFCo does not enforce payment by the cities and districts for the services they have provided. However, LAFCo keeps a list of cities and districts that have been billed but have not paid and plans to request payment of their outstanding bill when these entities request services from LAFCo in the future. LAFCo utilizes the direct write-off method for bad debts. At June 30, 2020, the Commission had no accounts receivable outstanding.

F. Prepays

Prepaid expenditures represent payments made to vendors for services that will benefit periods beyond June 30, 2020.

G. Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. It is the Commission's policy to capitalize property and equipment over \$5,000, lesser amounts are expensed. Repairs and maintenance and minor alterations are charged to expense as incurred. Costs which are considered improvements are added to the appropriate capital asset account. Depreciable assets are depreciated over their estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Office equipment	3 years
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FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020  
 (Continued)

NOTE 2 - CASH:

Cash balances at June 30, 2020 consist of the following:

Checking	\$453,794
Business savings	<u>50,086</u>
	<u>\$503,880</u>

Investments Authorized by the California Government Code

The Commission does not have an investment policy independent of what is allowed under the California Government Code.

The table below identifies the investment types that are authorized for the Commission by the California Government Code. The table also identifies certain provisions of the Code that addresses interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None
Supranationals	5 years	30%	None

Required disclosures for the Commission's deposit and investment risks at June 30, 2020, were as follows:

Credit risk	Not rated
Concentration of credit risk	Not applicable
Interest rate risk	Not applicable

FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020  
(Continued)

Custodial Credit Risk

Custodial credit *risk* for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code requires that financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California laws also allows financial institutions to secure district deposits by pledging the first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2020, none of the Commission's deposits with financial institutions in excess of FDIC limits were held in uncollateralized accounts.

NOTE 3 - PROPERTY AND EQUIPMENT:

Property and equipment consists of the following:

	June 30, 2020
Office equipment	\$6,738
Accumulated depreciation	<u>6,738</u>
Total	<u>\$</u>

NOTE 4 - UNEARNED REVENUES:

Unearned revenues for the fiscal year ended June 30, 2020 consisted of prepaid application fees totaling \$24,175.

NOTE 5 - LEASE COMMITMENTS:

The Commission is lessee of their office facility, classified as an operating lease.

Annual future minimum rental payments for the office facility are as follows:

Year Ending June 30,	Office Facilities	Total
2021	\$34,627	\$34,627
2022	35,370	35,370
2023	<u>20,929</u>	<u>20,929</u>
Total	<u>\$90,926</u>	<u>\$90,926</u>

Office rent expense for the year ended June 30, 2020 was \$42,100, including utilities of \$8,125.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020  
(Continued)

NOTE 6 - NET POSITION/FUND BALANCE:

Net Position

Net position comprises of the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net position is classified in the following three components: Invested in capital assets (net of related debt), restricted and unrestricted. The Commission has unrestricted funds. Unrestricted net position represents net position not included in the above categories.

Fund Balance

Governmental funds report fund balance in classifications based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2020, fund balances for governmental funds are made up of the following:

- *Nonspendable fund balance* – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- *Restricted fund balance* – amount constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance* – amounts constrained to specific purposes by the Commission itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the Commission takes the same highest level of action to remove or change the constraint.
- *Assigned fund balance* – amounts the Commission intends to use for a specific purpose. Intent can be expressed by the Commission's board or by an official or body to which the Commission's board delegates the authority.
- *Unassigned fund balance* – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Commission establishes fund balance commitments by adopting a final budget no later than June 15<sup>th</sup> and approving amendments as needed throughout the fiscal year. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund.

NOTE 7 - RELATED PARTY TRANSACTIONS:

During the fiscal year ended June 30, 2020, the Commission paid Fresno County, a related party, \$31,217 for support services.

In addition, the Commission received \$198,912 the fiscal year ended June 30, 2020, from Fresno County, a related party, pursuant to Government Code Section 56381. The County provides half of the intergovernmental revenue to the Commission. The other half is funded by the 15 cities in Fresno County.

FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020  
(Continued)

NOTE 8 - PENSION PLAN:

The Commission participates in a qualified defined contribution plan for its full-time employees, which the Commission contributes 10% of its employees gross salary to the retirement plan, ICMARC. Employees are fully vested in the Commission's contribution upon the completion of three years of service. The contribution for the fiscal year ended June 30, 2020 was \$29,877.

NOTE 9 - CONTINGENCY:

LAFCo is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of LAFCo.

NOTE 10 - SUBSEQUENT EVENTS:

The Commission has reviewed the results of the operations and evaluated subsequent events for the period of time from its year ended June 30, 2020 through the date of the auditors' report.

The Commission has determined that no adjustments are necessary to amounts reported in the accompanying financial statements, and no subsequent events have occurred, the notice of which would require disclosure.



REQUIRED SUPPLEMENTARY INFORMATION

FRESNO LOCAL AGENCY FORMATION COMMISSION  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fees – County contribution	\$ 198,912	\$ 198,912	\$198,912	\$
Fees – City contributions	198,912	198,912	198,912	
Other Fees	<u>70,000</u>	<u>70,000</u>	<u>172,561</u>	<u>102,561</u>
Total revenues	<u>467,824</u>	<u>467,824</u>	<u>570,385</u>	<u>102,561</u>
<b>EXPENDITURES:</b>				
Fresno County Assessor	5,000	5,000	4,650	350
LAFCo Council	20,000	20,000	10,359	9,641
Executive officer salary and benefits	164,786	164,786	166,083	(1,297)
Salaries and benefits	248,837	248,837	235,518	13,319
Insurance	13,000	13,000	13,114	(114)
Professional membership	9,169	9,169	9,169	
Office operations	4,500	4,500	2,723	1,777
Data processing service	28,224	28,224	23,858	4,366
Office lease	43,591	43,591	42,100	1,491
Transportation, travel and education/conference	18,161	18,161	8,275	9,886
Mileage reimbursement	700	700	563	137
Publication and legal notices	2,500	2,500	2,285	215
Postage	3,360	3,360	1,392	1,968
Maintenance	500	500	711	(211)
Fresno County Health	2,500	2,500	1,760	740
Fresno County Elections	250	250		250
Accounting	9,900	9,900	3,670	6,230
Independent financial audit	10,000	10,000	9,676	324
Contingencies	<u>3,000</u>	<u>3,000</u>		<u>3,000</u>
Total Expenditures	<u>587,978</u>	<u>587,978</u>	<u>535,906</u>	<u>52,072</u>
<b>CHANGE IN FUND BALANCE</b>	<u>(120,154)</u>	<u>(120,154)</u>	34,479	<u>154,633</u>
<b>FUND BALANCE – BEGINNING OF YEAR</b>			<u>445,921</u>	
<b>FUND BALANCE – END OF YEAR</b>			<u>\$480,400</u>	

FRESNO LOCAL AGENCY FORMATION COMMISSION  
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2020

BUDGET AND BUDGETARY REPORTING:

The Commission prepares and legally adopts a final budget on or before June 15<sup>th</sup> of each fiscal year.

After the budget is approved, the appropriations can be added to, subtracted from or changed only by Commission resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimates as approved by the Commission.

An operating budget is adopted each fiscal year on the modified accrual basis. Additionally, encumbrance accounting is utilized to assure effective budgetary control. The budget is presented in the accompanying general purpose financial statements on a basis consistent with accounting principles generally accepted in the United States of America.

OTHER REPORT



The Board of Commissioners  
Fresno Local Agency Formation Commission  
Fresno, California

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Fresno Local Agency Formation Commission (LAFCo) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 22, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given those limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that may have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Commission in a separate report dated June 22, 2022.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Sampson, Sampson & Patterson, LLP*

Clovis, California  
June 22, 2022

FRESNO LOCAL AGENCY FORMATION COMMISSION

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REPORT TO MANAGEMENT

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YEAR ENDED JUNE 30, 2020

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Current Year Comments	3
Prior Year Comments	4





Sampson, Sampson & Patterson, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

3148 Willow Avenue, Suite 102  
Clovis, California 93612-4739  
(559) 291-0277 • FAX (559) 291-6411

Commissioners  
Fresno Local Agency Formation Commission  
Fresno, California

We have audited the financial statements of the governmental activities of the Fresno Local Agency Formation Commission (LAFCo) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 3, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by LAFCo are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

LAFCo does not enforce payment by the cities and districts for the services they have provided. However, LAFCo keeps a list of cities and districts that have been billed but have not paid and plans to request payment of their outstanding bill when these entities request services from LAFCo in the future.

The financial statements are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Fresno Local Agency Formation Commission

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 22, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budget comparison schedule, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Commissioners and management of LAFCo and is not intended to be, and should not be, used by anyone other than these specified parties.

***Sampson, Sampson & Patterson, LLP***

Clovis, California  
June 22, 2022

FRESNO LOCAL AGENCY FORMATION COMMISSION

REPORT TO MANAGEMENT

CURRENT YEAR COMMENTS

2020-1 – PAYROLL

Condition:

During our test of internal controls over payroll, we selected three pay periods for testing. Currently the Commission has three salaried employees and one part-time hourly employee. Salaried employees use Outlook calendars and part-time employees use timesheets for payroll reporting purposes. We requested the above documents. Out of twelve documents requested, staff was only able to locate one timesheet. Of the one timesheet provided, the Executive Officer signature approval was missing.

According to Commission Policy, employees must clock out during meal periods and whenever they leave the building for any other reason other than Commission business. The building did not indicate any time clock on the premises.

Criteria:

Internal controls over payroll should be monitored closely to reduce the risk of errors. Missing payroll documents, such as time records should be saved and stored accordingly and made available for audit purposes. All such documents should indicate proper approvals. These documents should be traceable to the payroll processing company used by the Commission.

Effect of Condition:

Inadequate monitoring of controls over payroll increases the risk of errors in reporting and misappropriation of funds.

Cause of Condition:

Internal control procedures over time tracking procedures are not being consistently followed.

Recommendation:

We recommend that all time records reviewed by the Executive Officer are signed or initialed indicating management approval; and that time records be kept with payroll records in digital or paper form. Commission should review payroll policies for possible revision where applicable.

Response:

Adjustments will be made internally for precise tracking and management in regards to payroll and time off requests. Staff will also review payroll policies for potential revisions.

FRESNO LOCAL AGENCY FORMATION COMMISSION

REPORT TO MANAGEMENT

PRIOR YEAR COMMENTS

None

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**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)  
EXECUTIVE OFFICER'S REPORT**

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AGENDA ITEM NO.   6  

**DATE:** August 10, 2022  
**TO:** Fresno Local Agency Formation Commission  
**FROM:** Brian Spaunhurst, Executive Officer   
**BY:** Jessica Gibson, LAFCo Analyst  
**SUBJECT:** Consider the Dissolution of Westside Resource Conservation District

**RECOMMENDATION:** Approve the dissolution of Westside Resource Conservation District and distribute District funds by taking the following actions:

**Action 1: CEQA Categorical Exemption**

- A. Acting as Lead Agency pursuant to California Environmental Quality Act ("CEQA") Guidelines, find that changes in organization of local agencies, expressly Westside Resource Conservation District, are Categorically Exempt from the provisions of CEQA pursuant to sections 15320; and that the dissolution of the inactive district falls under the common sense exemption in CEQA Guidelines section 15061(b)(3).

**Action 2: Dissolution and Distribution of Assets**

- A. Approve the dissolution of the Westside Resource Conservation District and order the dissolution without an election or protest proceedings pursuant to Government Code section 57077.1(c)(1); and
- B. Authorize the Executive Officer to take necessary actions to distribute the Westside Resource Conservation District funds held by the State Controller as described herein.

**Background**

On January 21, 2015, the Westside Resource Conservation District ("District") board adopted Resolution 2015-01: Authorizing District Dissolution and Disposition of Assets. A copy of the District's board minutes and resolution 2015-01 (Attachment "A") was forwarded to the LAFCo office by the contract district manager (hereafter "applicant") along with an incomplete application that did not have the appropriate signatures, indemnification form, or the applicable LAFCo application fees.

LAFCo staff informed the applicant of the necessary information needed to make a complete application. The applicant has not provided LAFCo with the necessary items to fulfill the District's request.

On May 12, 2021, the Commission discussed and conditionally updated the 2021 Municipal Service Review ("MSR") prepared for the District. Prior to unanimously voting to adopt the MSR, the Commission added the following condition to LAFCo MSR File No. MSR 21-6:

*"Direct the District to make substantial progress within six months on reactivation of the Westside Resource Conservation District or modification of the District such as consolidation with Tranquillity Resource Conservation District."*

Following the May 12, 2021, Commission meeting, LAFCo staff mailed correspondence to the last two known individuals associated with the District to inform them of LAFCo's direction. LAFCo staff has not received any information from any previous individuals affiliated with District, nor any new interested individuals.

### **Discussion / Analysis**

In 2007, 2011, and 2021, LAFCo completed three MSRs. All three concluded that the District's limited capacity to function as a government agency warranted a change of organization.

The 2021 MSR observed that the District has not provided services in over a decade. Currently, the District does not have authorized employees nor board members in place that can address the concerns identified in the District's 2021 MSR.

Given that the last known District board members expressed their desire to dissolve the district, the 2021 MSR – along with the District's resolution – provide the Commission the foundation to consider a resolution to initiate the dissolution of the District.

Government Code Section 57077.1(c)(1) states:

(c) Notwithstanding subdivisions (a) and (b) and Sections 57102 and 57103, if a change of organization consists of the dissolution of a district that is consistent with a prior action of the commission pursuant to Section 56378, 56425, or 56430, the commission may do either of the following:

(1) If the dissolution is initiated by the district board, immediately approve and order the dissolution without an election or protest proceedings pursuant to this part.

On October 13, and November 10, 2021, the Commission conducted workshops on Westside Resources Conservation District and inactive special districts. The Commission observed specifically that the District is inactive and can be dissolved.

On July 13, 2022, the Commission approved the conditional waiver and/or deferral of LAFCo processing fees for District dissolution and gave direction to follow through with the process of District dissolution.

**Preparation Plan**

On September 23, 2021, LAFCo staff contacted representatives of Westlands Water District, County of Fresno Clerk to the Board of Supervisors, and Fresno County Election Department to inquire whether their agencies have received information regarding any qualified individual/s willing to serve on the District’s legislative board. To date, there has not been any public interest nor substantial progress to reinstate the District’s governing board or services.

Prior to the 2022 dissolution hearing, LAFCO staff has taken the following actions:

1. Consulted with agencies, financial institutions, and individuals to identify the District’s most recent finances, debt, or assets.
2. Obtained a confirmation of support for the District dissolution from Westlands Water District.
3. Adopted the Commission resolution conditionally waiving and/or deferring the processing fees for dissolution of the District.
4. Provided a 21-day notice of Commission action to the public informing them of the Commission’s August 10, 2022 hearing and its intent to consider a resolution to dissolve the District.
5. Scheduled the formal dissolution of the District without an election or protest proceedings for the August 10, 2022, Commission hearing.

**Disposition of Assets**

Unclaimed Property held by State Controller	\$64,556.42
Price Paige and Associates, Auditor	\$ 4,950.00
Cuttone and Mastro, CPA	1,295.00
Fresno County Elections	459.29
LAFCo 2012 MSR invoice	3,488.00
LAFCo 2015 dissolution fee	2,400.00
Remainder to:	
Westlands Water District	\$51,964.13

## **Conclusion**

One of the fundamental goals of LAFCo is to ensure the efficient and effective provision of municipal services in an accountable manner. The proposed dissolution will terminate a struggling and inactive district and relieve the landowners of governmental requirements which the District believes places a burden on their small operations.

## **Attachments**

**Attachment A** – Westside Resource Conservation District Resolution 2015-01/Minutes

**Attachment B** – Westside Resource Conservation District Map

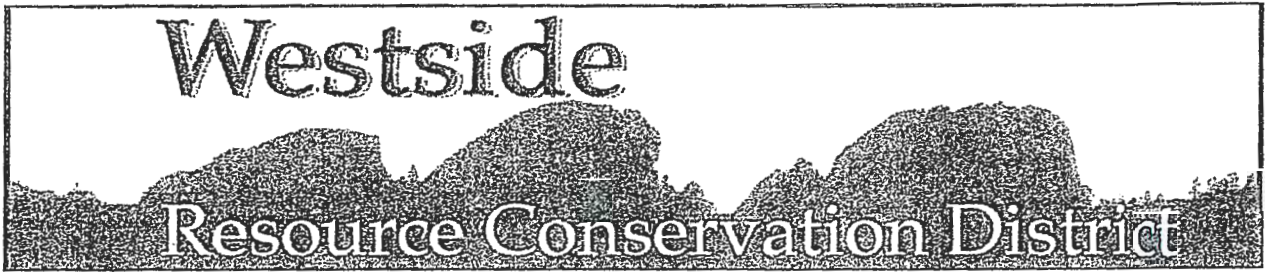
## **Individuals and Agencies Receiving this Report**

- Kenneth J. Price, LAFCo Counsel
- Jessica S. Johnson, LAFCo Counsel
- Fresno County Elections
- Kings County LAFCo
- Westlands Water District

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ATTACHMENT A



RESOLUTION 2015 – 01

AUTHORIZING DISTRICT DISSOLUTION  
AND  
DISPOSITION OF ASSETS

WHEREAS, the Board of Directors of Westside Resource Conservation District met on January 21<sup>st</sup>, 2015, and considered the future likely circumstances for financial support of District activities, and;

WHEREAS, the Directors also considered the ongoing potential for successful implementation of the mission, vision, goals and objectives of the District, and;

WHEREAS, the Directors found that the District, without adequate financial support or adequate voluntary participation of citizens of the District, could not implement the mission of the District, and;

WHEREAS, the Directors then concluded that the only sensible proposal for their part was that the District should be dissolved, and;

WHEREAS, the manager is directed to follow the procedures necessary for dissolution of the District and conclude such efforts as necessary, then;

THEREFORE LET IT BE RESOLVED, that the volunteer Directors of Westside Resource Conservation do hereby adopt the recommendation to dissolve the District according to the requirements of the Knox-Cortese law and regulations and dispose of the assets of the District included in the list enclosed herein as "Exhibit A" and made a part of this Resolution. The financial assets available for disposition shall be subject to the customary signature process of at least two Directors and further, the District will maintain a remainder of at least \$1,000.00 for unforeseen expenses for at least two years after the adoption of this Resolution at which time any remaining amount will be remitted to the District benefactor, Westland's Water District.

The above was duly considered and adopted by the Directors present by the following vote:

Ayes: Directors Anderson, Diener, Erro and Finster,

Abstain: none,

Noes: none.

Attested by:

Sargeant J. Green, Secretary-Manager

EXHIBIT "A"

Updated Disposition of WRCD Assets

1. Equipment – previously distributed.
2. Real estate – none.
3. Fiscal assets – cash remaining noted in attached bank statement with the following payables:
  - a. Previous audit by Price Paige – approximately \$6,000.
  - b. Cuttone-Mastro financial services – approximately \$3,000.
  - c. LAFCO fees – approximately \$2,500.
  - d. County elections office – approximately \$500.
  - e. Contingency costs – approximately \$2,000.TOTAL payables = approximately \$14,000.

Checking balance = approximately \$64,615.00

Balance remaining to return to Westlands Water District = approximately \$50,615.

WESTSIDE RESOURCE CONSERVATION DISTRICT

BOARD OF DIRECTORS

MEETING MINUTES

January 21, 2015

**Call to Order:**

Vice-President Linda Anderson called the special meeting to order at 10:05 am. The attendance included :

Directors: John Diener, Phi Erro, Craig Finster

Others: Secretary-Manager Sarge Green

**Agenda and Minutes:**

The proposed agenda was found adequate to conduct the meeting. The minutes of the July 2014 meeting were reviewed and approved by the Directors present.

**Public Comments:**

None

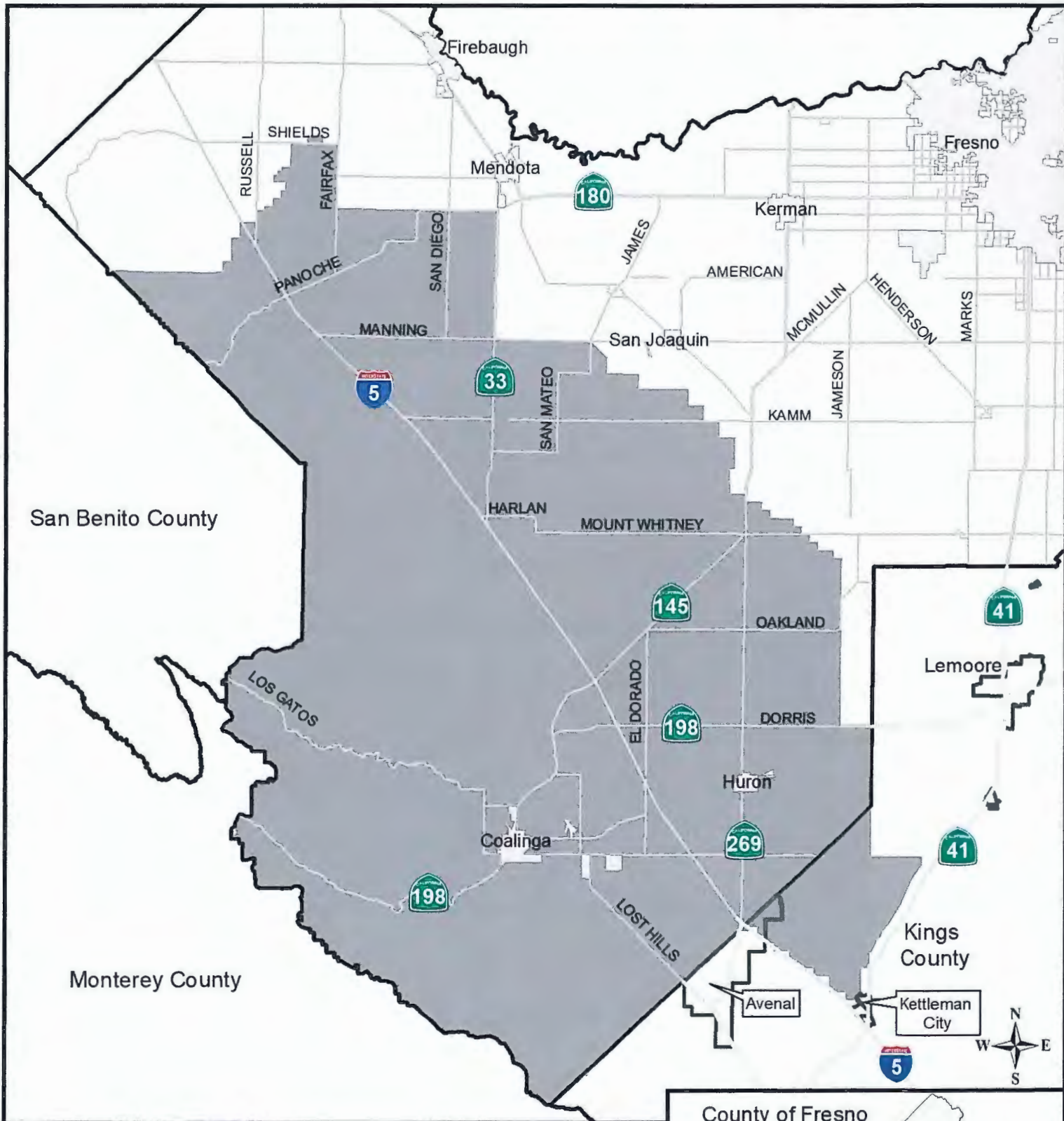
**Reports:**

Financial Report: The bank statements for prior months were made available. The finances were found in order.

Director Reports: After initial discussion about the condition of the District the Directors decided to forego alternatives and additional meetings on the future of the district and instead consider dissolution. Both the financial opportunities and mission of the District were compromised to the extent that none of the Directors believed it was in the best interests of the community to continue. The Secretary-Manager was then asked to consider the ramifications of the financial interests the District held. The Manager outlined disposition of the assets and the proposal was acceptable to the Directors. The manager further suggested the proposal be memorialized in a Board Resolution. The Board agreed and the manager prepared a Resolution at the meeting. Resolution 2015 – 01 was presented to the Board for consideration and adopted unanimously. The Resolution is attached and made a part of these minutes. The manager was then directed to conclude the process by notifying the appropriate agencies and taking the matter to the Local Agency Formation Commission for consideration and adoption, if and when feasible. The financial disposition was to be approximate and leave sufficient funds for unforeseen expenses or actions.

  
Sarge Green – Secretary-Manager

# Westside Resource Conservation District



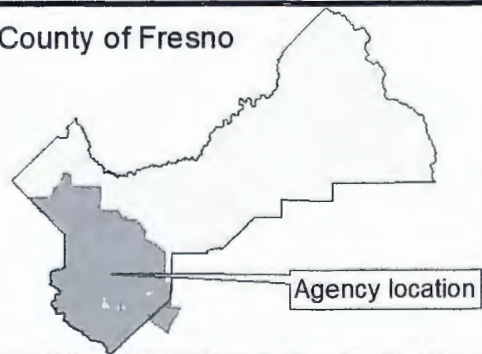
## Fresno Local Agency Formation Commission

 District Service Area

Formation: 1984  
Sphere updated: 09/12/2007  
District area: 1,047,320 acres  
Sphere area: none

Map prepared: 05/05/2021

## County of Fresno



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**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)  
EXECUTIVE OFFICER'S REPORT**

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AGENDA ITEM NO. 7

**DATE:** August 10, 2022  
**TO:** Fresno Local Agency Formation Commission  
**FROM:** Brian Spaunhurst, Executive Officer *BS*  
**By:** Amanda Castro, Fresno LAFCo Analyst I  
**SUBJECT:** Workshop on LAFCo Application Update.

**RECOMMENDATION:** Review and file changes to application. Review application guide template and provide direction if necessary.

**Summary**

Staff has begun working on updating the LAFCo project application and creating a compendium of guides for frequently submitted proposals. The changes to the application and the creation of the guides serve to inform, clarify, and simplify the process for applicants. The template proposed will be used to complete other guides and absent Commission's request to review each guide individually, staff will create and implement guides as needed.

**Background**

The most current application was last updated in 2017. New amendments include routine updates as well as additions to the application and a new applicant guide.

Changes and updates to the application (Attachment A) include the replacement of the Application Financial Disclosure Form Information Sheet with a Party Disclosure Form, new map submittal formats to include GIS shapefiles, and updates to the Indemnification Form. Staff sought guidance through other LAFCos and Council on the application revision and guide.

The Fresno LAFCo Annexation Application Guide (Attachment B) was created in conjunction with Cortese-Knox Hertzberg Local Government Reorganization Act of 2000 and Fresno LAFCo Commission Policies, Standards, and Procedures Manual. The guide includes an overview of the Commission and its procedures, details on annexations through agency initiative or citizen petition, and necessary documents for annexation.

While this guide is focused on annexations, staff plans on using this as a template for future proposal guides for municipal service reviews, extension of services and sphere of influence updates.

Attachments:

Attachment A – Updated Application

Attachment B – Fresno LAFCo Annexation Application Guide

G:\A Castro\Staff Report -application workshop.doc

# ATTACHMENT A



## Fresno Local Agency Formation Commission Change of Organization/Reorganization Application

Not for use with update/revision to sphere of influence, city incorporation, or district formation.  
Contact LAFCo staff for details.

Type of local agency: (check one)

- City /  Special District /  Other

Requested Commission action: (check *all* that apply)

- Annexation of territory to a local agency
- Detachment of territory from local agency
- Other \_\_\_\_\_ (describe in detail in application)
- Request to extend services outside city limit (or special district service area) or sphere of influence  
(complete first page of this application only; refer to extension of services worksheet at  
<G:\LAFCo Projects\Districts\56133 generic\Fresno LAFCo Extension of Service Worksheet 072415.docx>)

Application by (check one):  City/District Resolution  Landowner/Registered Voter Petition

Name of Proposal: (Name to match the title of map and legal description)

List the name and address of officers or persons, not to exceed three in number, who are to receive the notice of hearing and the Executive Officer's Report:

Name	Mailing Address	Phone Number	Email

*This application and attached documents are complete and are in all respects true and correct to the best of my knowledge.*

Signature of Chief Petitioner, Proponent, or Local Agency Representative \_\_\_\_\_ Date \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**Note:** Per the City/County Memoranda of Understanding, if this is an application for annexation to a city. A city shall, at least thirty days prior to filing any annexation proposal with the Fresno Local Agency Formation Commission, notify the County of its intention to file such proposal and the date upon which city expects

such proposal to be filed. *The County's affirmative response to the Notice of Intent is an essential part of a complete application to LAFCo.*

**1. PROPOSAL INFORMATION**

Record owner(s) of the affected territory (attach additional sheets as necessary):

Name	Mailing Address
_____	_____
_____	_____
_____	_____

Number of registered voters in affected territory: \_\_\_\_\_

Is a confirmation letter from County Elections Department attached?

Yes  / No

Number of residents in affected territory: \_\_\_\_\_

Number of landowners in affected territory: \_\_\_\_\_

Current population estimate in affected territory: \_\_\_\_\_

Estimate of future population in affected territory: \_\_\_\_\_

Total current assessed value of affected territory: \$ \_\_\_\_\_

Existing land use(s) of affected territory: \_\_\_\_\_

Describe the land uses surrounding the proposal territory (e.g., residential, commercial, agricultural, industrial, open space, etc.).

North: \_\_\_\_\_ East: \_\_\_\_\_

South: \_\_\_\_\_ West: \_\_\_\_\_

City General plan designation(s) of affected territory: \_\_\_\_\_

Proposed zoning designation(s) of affected territory: \_\_\_\_\_

Acreage of proposal, including full unincorporated public rights-of-way: \_\_\_\_\_

Assessor's Parcel Numbers (use full number including "S," "T," "U," etc.; note if parcel(s) includes a "LCC" (Williamson Act) designation): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_



Has mailed notice been sent to each affected agency, the county committee on school district organization, and each school superintendent whose school district overlies the affected territory in accordance with Gov. Sec. Code 56658(b)(1)? Note: If notice has been sent, application processing may be expedited by approximately 20 days.

Yes (attach notice, affidavit of service and mailing list) /  No

Is any of the affected territory subject to an agricultural preserve or under Land Conservation Contract?

Yes /  No

If yes, has a notice of non-renewal been filed for the affected territory?

Yes (attach proof) /  No

Did the affected city adopt a resolution protesting the Land Conservation Contract when it was approved?

Yes (attach copy of resolution) /  No

If submitting an application by resolution: does the City/District's resolution of initiation include a statement that the city intends to either succeed or not to succeed to the contract?

Yes  (attach proof) / No

If application by resolution: attach certified copy of rezoning ordinance approved by City Council, aged no more than 12 months from date of this application. N/A

Attach evidence that a Right-to-Farm covenant has or will be made a requirement by the lead agency prior to consideration by the commission. N/A

Attach [Service Plan Work Sheet](#) required by GC sec. 56653) N/A : not needed if your city has submitted a Master Service Plan that has been adopted in the last 12 months.

Attach statement from the retail water purveyor that affirms that water supplies will be adequate and available for the proposal's domestic and fire flow needs.

Attach these maps necessary to this application:

- \_\_\_\_\_ Legal description and map (FYI: will be verified by County Assessor staff)
- \_\_\_\_\_ Map shapefiles (flash drive or zip file)
- \_\_\_\_\_ Location map
- \_\_\_\_\_ Vicinity map
- \_\_\_\_\_ Water and sewer maps ( N/A if included in service plan)
- \_\_\_\_\_ (Pre)Zoning Map

**2. CITY PLANNING APPLICATION/ENTITLEMENT MATRIX:**

Type of approval or permit	File no.	Approval date	Ordinance bill/ Resolution attached?
Tentative Subdivision Map			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
Tentative Parcel Map			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
Major Use Permit			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
City/County General Plan Amendment			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
City Rezoning			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
County Rezone			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
(Other)			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A

**3. ENVIRONMENTAL ASSESSMENT OF THE PROPOSAL**

What local agency is the “lead agency” under CEQA for this proposal? \_\_\_\_\_

If local agency is lead agency the following documents must be attached for a complete application:

- A stamped/certified copy of the Notice of Exemption or Determination filed with the County Clerk’s office.
- Copy of Initial Study
- A certified copy of the lead agency’s resolution making the required environmental determination.
- Copy of receipt for Fish and Game fees.

What type of environmental document has been prepared?

- Categorically Exemption – Class \_\_\_\_\_
- Negative Declaration / Mitigated Negative Declaration
- Finding of Conformity with EIR SCH # \_\_\_\_\_
- EIR SCH # \_\_\_\_\_
- Use of Previous EIR SCH # \_\_\_\_\_

If relying on an EIR, include one copy of draft and final EIR on CD and one copy of the lead agency’s resolution listing significant impacts, mitigation measures, and statement of overriding considerations.

**4. APPLICATION QUESTIONNAIRE**

Where there is insufficient space for the requested information, please attach a separate sheet with responses corresponding to the numbered questions.

1. Describe to the best of your knowledge what actions are requested by the resolution or petition (i.e. annexation, detachment, SOI revision).

---

---

2. State the reasons for this change, and why the change is proposed at this time.

---

---

3. Describe in detail any added service and greater frequency or range of services to be provided to residents living in the proposal area. ( N/A if included in service plan)

---

---

4. Describe proposed development: its location and acreage, the types of uses and number of residential units and/or commercial square footage.

---

---

5. How will the proposal assist city or county to achieve its fair share of regional housing needs as determined by its current General Plan Housing Element?

---

---

6. Describe whether affected agencies (those agencies whose boundaries are being changed) have existing bonded debt?

---

---

7. Will the proposal area be liable for payment of its share of this existing debt? If yes, how will this indebtedness be repaid (property taxes, assessments, water sales, etc.?)

---

---

8. Please describe consistency with City and County General, Specific and Community Plans within the affected territory.

---

---

9. Will there be any costs or other changes affecting residents or landowners within the affected territory?

---

10. Describe the use of developed property within the proposal territory, including details about existing structures. Describe anticipated development of vacant property, including types of buildings, number of units, supporting facilities, etc., and when development is scheduled to occur.

---

11. Please provide any additional information that may be relevant to this proposal.

---

---

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**5. DISADVANTAGED Unincorporated Communities (Fresno LAFCo Policy 106)**

Applicant is responsible for assessing whether the proposal triggers the Fresno LAFCo Disadvantaged Unincorporated Communities policy. (see [www.fresnolaftco.org](http://www.fresnolaftco.org) / Disadvantaged Unincorporated Communities)

Fresno LAFCO policies include consideration of disadvantaged unincorporated communities (DUCs). A DUC is defined as an inhabited territory with an annual median household income that is less than 80 percent of the statewide annual median household income and has at least 15 dwelling units at a density not less than one unit per acre.

1. Based on the above definition are there any disadvantaged unincorporated communities within 300 feet of the proposed annexation?  Yes /  No

If there is a DUC, where is it located in relationship to the proposed reorganization? \_\_\_\_\_

---

Has an application for the DUC been submitted to LAFCo in the last five (5) years?  Yes /  No

Has a survey been conducted in both English and Spanish to determine support of annexing the DUC into the city?  Yes (attach notice, affidavit of service and mailing list) /  No

**6. MUNICIPAL SERVICE INFORMATION**

<b>Existing:</b>	<b>Proposed Change:</b>
Domestic Water_____	_____
Sewer Collection_____	_____
Solid Waste Collection_____	_____
Street Lighting_____	_____
Parks and Recreation_____	_____
Fire Protection_____	_____
Police_____	_____
Storm Drainage_____	_____

**7. PROPERTY-OWNER CONSENT FORM FOR INCLUSION OF PROPERTY**

Note: the legal description of the territory proposed for change of organization or reorganization must be attached at the time consent is signed. Each individual listed as a landowner must sign for the subject parcel(s). A current Assessor Parcel Number (APN) that may be obtained from your tax statement is sufficient to describe the property location.

Attach additional sheets if necessary ([Land Owner Consent Form](#))

**8. LEGAL INDEMNIFICATION**

Should the Fresno Local Agency Formation Commission ("Fresno LAFCo") be named as a party in any litigation (including a "validation" action under CCP sec. 860 *et seq.*) or administrative proceeding in connection with the Applicant's proposal, Applicant agrees to indemnify, hold harmless, and promptly reimburse Fresno LAFCo for:

- 1) All reasonable expenses and attorney's fees in connection with the defense of Fresno LAFCo; and
- 2) Any damages, penalties, fines or other costs imposed upon or incurred by Fresno LAFCo, its agents, officers, attorneys, and employees from any claim, action, or proceeding brought against any of them, the purpose of which is to attack, set aside, void, or annul the approval of this application *or* adoption of the environmental document, which accompanies it. The Fresno LAFCo Executive Officer may require a deposit of funds sufficient to cover estimated expenses of the litigation. Applicant agrees that Fresno LAFCo shall have the right to appoint its own counsel to defend it and conduct its own defense in the manner it deems in its best interest, and that such actions shall not relieve or limit Applicant's obligations to indemnify and reimburse defense costs.

Applicant may be required by Fresno LAFCo to execute an additional indemnity agreement as a condition of approval for this application. Such an agreement in no way limits the effect of obligations provided for herein.

City/District Application

-or-

Land Owner Petition Application

\_\_\_\_\_  
City/District Representative  
Signature

\_\_\_\_\_  
Land Owner Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

# Cover Page

Please attach Resolution of application (Per GC Section 56654(a)) or Notice of Intent to circulate petition (per GC Section 56700.4(a))

# Cover Page

## Please attach Maps

- Map and legal description
- Location map
- Vicinity map
- Water and Sewer map
- Zoning map
- Tract map or site plan
- Tract map resolution if (applicable)
- Copy of tentative map satisfaction of County Code 17.04.100- Right-to Farm notice



# Cover Page

Please attach CEQA documents (1 paper and 1 Electronic)

- Initial Study and either ND/MND or Draft and Final EIR
- If EIR resolution(s) certifying EIR and adopting "Statement of Overriding considerations"
- Copy of stamped Notice of Determination or Notice of Exemption
- Copy of paid Fish and Game fee receipt
- Other

# Cover Page

Please attach landowner consent forms

# Cover Page

Please attach Master Service Plan or Site Specific Service Plan

# Cover Page

Please attach Williamson Act Contract information (if applicable)

- Copy of contract
- City resolution protesting contact
- Board of Supervisor's resolution upholding contact
- City resolution succeeding to contact

# Cover Page

Please attach signed legal indemnification form



## Fresno Local Agency Formation Commission

### Party Disclosure Form

To promote transparency and fairness, this form must be completed by applicants or persons who are the subject of any application pending before the Fresno Local Agency Formation Commission (LAFCo). Pursuant to Government Code section 84308 and in accordance with Regulations of the Fair Political Practices Commission (FPPC) section 18438, *et seq.* LAFCo Commissioners must adhere to the following rules:

1. No LAFCo commissioner shall accept, solicit, or direct a contribution of more than \$250 from any party, or his/her/its agent; or any participant or his/her/its agent, while a LAFCo proceeding is pending, and for three months following the date a final decision is rendered by LAFCo. This prohibition shall apply regardless of whether the commissioner accepts, solicits, or directs the contribution on the commissioner's own behalf, or on behalf of any other commissioner, or on behalf of any candidate for office or on behalf of any committee.

2. Prior to rendering a decision on a LAFCo proceeding, any LAFCo commissioner who received a contribution of more than \$250 within the preceding 12 months from a party or participant shall disclose that fact on the record of the proceeding.

(a) The disclosure of any such contribution (including amount of contribution and name of recipient Commissioner/s) must be made: (1) in writing and delivered to the Executive Officer prior to the hearing on the matter; or (2) by oral declaration made at the time the hearing on the matter is opened.

(b) If a commissioner receives a contribution which would otherwise require disqualification, but returns the contribution within 30 days of knowing about the contribution and the proceeding, the commissioner shall be permitted to participate in the proceeding.

In order to better inform the public and the commissioners of any required disclosures, applicants must adhere to the following rules:

1. A party to a LAFCo proceeding shall disclose on the record of the proceeding any contribution of more than \$250 within the preceding 12 months by the party, or his or her agent, to a LAFCo commissioner in any capacity. No party, or his or her agent and no participant, or his or her agent, shall make a contribution of more than \$250 to any LAFCo commissioner during the proceeding or for three months following the date a final decision is rendered by LAFCo.

(a) When a close corporation is a party to, or a participant in, a LAFCO proceeding, the name of the majority shareholder must be disclosed.

(b) When a California limited liability company is a party to, or a participant in, a LAFCO proceeding, the names of the responsible officer, and any individual members or managers directing the contribution must be disclosed. (FPPC Regulations § 18421.10.)

2. To determine whether a campaign contribution of more than \$250 has been made by a person or his or her agent, contributions made by the person within the preceding 12 months must be aggregated with those made by the person's agent within the preceding 12 months or the period of the agency relationship, whichever is shorter. [FPPC Regulations § 18438.3(b).]

3. Similarly, contributions made by a party's parent, subsidiary, or otherwise related business entity, shall be aggregated and treated as if received from the party for purposes of the limitations and disclosure provisions of Section 84308. [FPPC Regulations § 18438.5(a).]

#### Definition of Terms

1. "Party" is defined as any person who files an application for, or is the subject of, a proceeding involving a license, permit, or other entitlement for use. [Gov. Code § 84308(a)(1).] This applies to LAFCO proceedings.

2. "Participant" is defined as a person who is not a party but who actively supports or opposes a particular decision in a proceeding involving a license, permit or other entitlement for use and who has a financial interest in the decision. A person actively supports or opposes a particular decision in a proceeding if he or she lobbies in person the officers, or employees of the agency, testifies in person before the agency, or otherwise acts to influence officers of the agency. [Gov. Code § 84308(a)(1).]

3. "Person" is defined as an individual, proprietorship, firm, partnership, joint venture, syndicate, business trust, company, corporation, limited liability company, association, committee, or any other organization or group of persons acting in concert." (Gov. Code § 82047.)

3. "Agent" is defined as a person who represents a party or a participant, in connection with a proceeding in connection with a proceeding. If an individual acting as an agent is also acting in his or her capacity as an employee or member of a law, architectural, engineering, consulting firm, or a similar business entity or corporation, both the business entity or corporation, and the individual are "agents". [FPPC Regulations §18438.3(a)]

**Project Title:** \_\_\_\_\_

**Applicant Name:** \_\_\_\_\_

**Applicant signature:** \_\_\_\_\_

Party or agent has NOT made a contribution of more than \$250 to a regular or alternate LAFCO commissioner within the preceding 12 months.

Party or agent has made the following contribution of more than \$250 to a regular or alternate LAFCO commissioner within the preceding 12 months (continue on separate page, if necessary).

Check if party and/or agent is a close corporation

Check if party and/or is a limited liability company or a partnership

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_



# Fresno LAFCo Application Guide



Fresno LAFCo

July 2022



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# LAFCo Overview

At Fresno LAFCo (Local Agency Formation Commission) our objective is to encourage the orderly formation of local government agencies, preserve agricultural land, and discourage urban sprawl. This guide, along with the Fresno LAFCo Commission Policies, Standards, and Procedures Manual, and Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, serves as a basic resource to better understand our application process.

The Fresno LAFCo Commission has five commissioners and three alternates. The Commission is composed of two Fresno County Board of Supervisors representatives, two city representatives, and one public member. The full term of each member is four years and or until the appointment of their successor.

In order to fairly evaluate proposals to be reviewed by the Commission for changes of organization or reorganization, Fresno LAFCo has established an application process. All proposals must be submitted via application.

This guide is meant to serve as a reference for applicants and is not a complete comprehensive source nor does it supersede Fresno LAFCo Policy and Procedures or Cortese-Knox-Hertzberg.

## Contact Us

Fresno Local Agency Formation Commission (LAFCo)  
2607 Fresno St, Suite B  
Fresno, CA 93721  
(559)600-0604

[www.fresnolafco.org](http://www.fresnolafco.org)

Brian Spaunhurst, Executive Officer  
Amanda Castro, Analyst  
Jessica Gibson, Analyst  
Amanda Olivas, Clerk

# LAFCo Applications

This section is a guide on the application submittals for proposed changes of organization initiated by proponents. Proposals have can be initiated through agency resolution or citizen petition.

## Pre-application For Annexations

Applicants have the opportunity to review their proposal with LAFCo executive officer and staff. This is not required, although it can be a helpful step to avoid complications and confusion. The pre-application review includes:

- a. A scheduled appointment to review proposal
- b. At the appointment applicants should bring:
  1. The application
  2. Agency resolutions including: Resolution of application (per GC section 56654(a)) and Memorandum of Understanding MOU (per GC section 93 Revenue and Taxation Code) consistency letter from Fresno County CAO
  3. Petition including: Notice of Intent to circulate petition per GC section 56700.4(a) and letter from the City Manager stating the proposal is consistent with the City/County MOU
  4. CEQA documents including: Initial Study and either ND/MND or Draft and Final EIR, If EIR resolution(s) certifying EIR and adopting a “Statement of Overriding Considerations”, copy of stamped Notice of Determination or Notice of Exemption, copy of paid Fish and Game Fee Receipt, and all other supporting documents
  5. Maps including: Legal description and map, location map, vicinity map, water and sewer maps, zoning map, tract map (satisfaction of County Code 17.04.100 - Right-to-Farm Notice) or site plan, and GIS shapefiles of project area
  6. Landowner consent forms with original signatures
  7. Affected agency protest waiver forms with original signatures
  8. Master service plan/service plan
  9. Williamson Act Contracts including: copy of contract, city resolution protesting contract (if applicable), Board of Supervisor’s or LAFCo’s resolution upholding protest
  10. City Pre-zoning ordinance and tract map resolution
  11. Signed legal indemnification form
  12. Mailing list, if inhabited

After the pre-application meeting, it is encouraged for applicants to conduct community outreach before submitting an application for territory being annexed with 12 or more registered voters.

## **I. Proposals Initiated by Resolution**

A proposal for a change of reorganization shall be made by the adoption of a resolution by the legislative body pursuant to Government Code 56654. 21 days before the adoption of the resolution, the legislative agency must give mailed notice to each interested agency, generally describing the proposal and affected territory Government Code 56654(b).

## **II. Proposals Initiated by Petition**

Change of reorganization may be initiated via petition pursuant to Government Code 56700 and do the following:

- State the proposal has been made pursuant to Government Code 56700
- State the nature of the proposal and list all proposed changes of organization
- Set forth a description of the boundaries of affected territory accompanied by a map showing the boundaries
- Set forth any proposal terms and conditions
- State the reason(s) for the proposal
- State whether the petition is signed by registered voters or owners of land
- Designate up to three persons as chief petitioners, setting forth their names and mailing addresses
- Request proceedings be taken for the proposal pursuant to this part
- State whether the proposal is consistent with the sphere of influence of any affected city or affected district

**Annexation proposals for both petition and resolution must have the following:**

1. Application (Exhibit 1) including proposal information
  - Application fees (Exhibit 2)
  - Applicant contact
  - Proposal information
  - Entitlement information
  - Environmental assessment
  - Completed questionnaire
  - Disadvantaged unincorporated community assessment
  - Municipal Service information
  - Property owner consent form
  - Party disclosure form
  - Legal indemnification

## 2. Map information

- Map and legal description pursuant to Requirements for Statements, Geographic Descriptions, Maps, and Sections 54900 Through 54903 from the State Board of Equalization (Exhibit 3)
- Location map
- Vicinity map of proposal area
- Water and sewer maps
- Zoning map
- Tract map (satisfaction of County Code 17.04.100 - Right-to-Farm Notice) or site plan
- GIS shapefiles of project area on a flash drive or zip file

## 3. CEQA

Fresno LAFCo is required to comply with the California Environmental Quality Act (CEQA) complying with Public Resource Code Division 13 for the purpose of evaluating the environmental impacts of a proposal. Each proposal is subject to the appropriate environmental review for consideration by the Commission. Please refer to the Fresno LAFCo Commission Policies, Standards, and Procedures Manual section 240.03 for details on CEQA compliance.

All proposals submitted to LAFCo are subject to the Items Necessary for a Complete Application (Exhibit 4).

# Fresno LAFCo Commission Proceedings

Pursuant to Fresno LAFCo Commission Policies, Standards, and Procedures Manual section 500 and Cortese-Knox Hertzberg section 56650 Commission proceedings operate as follows:

1. After receiving and reviewing a complete application the Executive Officer has 30-days to issue a Certificate of Filing
2. After issuing a Certificate of Filing the Executive Officer will set the proposal for hearing no more later than 90-days after issuing the Certificate of Filing
3. The hearing will be noticed via publication pursuant to Gov Code sect. 56153, 56154, 56158, 56159
4. The Fresno LAFCo Commission will hear the proposal and all supporting documentation

After the Commission hears the proposal, they have the authority to vote, with or without conditions, to approve or deny a project. If a project is approved, there is a 30-day reconsideration period followed with the collection by staff of final recordation documents. If the Commission denies the project, all further proceedings are terminated, and any similar proposal may be initiated no earlier than one year following Commission denial.

If a proposal is approved by the LAFCo Commission, the applicant will receive a Notice of Commission Action (Exhibit 5) outlining documents necessary for recordation and any conditions that may have been set.

# EXHIBIT 1



## Fresno Local Agency Formation Commission Change of Organization/Reorganization Application

Not for use with update/revision to sphere of influence, city incorporation, or district formation.  
Contact LAFCo staff for details.

Type of local agency: (check one)

City /  Special District /  Other

Requested Commission action: (check *all* that apply)

Annexation of territory to a local agency

Detachment of territory from local agency

Other \_\_\_\_\_ (describe in detail in application)

Request to extend services outside city limit (or special district service area) or sphere of influence  
(complete first page of this application only; refer to extension of services worksheet at

<G:\LAFCo Projects\Districts\56133 generic\Fresno LAFCo Extension of Service Worksheet 072415.docx>)

Application by (check one):  City/District Resolution  Landowner/Registered Voter Petition

Name of Proposal: (Name to match the title of map and legal description)

List the name and address of officers or persons, not to exceed three in number, who are to receive the notice of hearing and the Executive Officer's Report:

Name	Mailing Address	Phone Number	Email
------	-----------------	--------------	-------

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

*This application and attached documents are complete and are in all respects true and correct to the best of my knowledge.*

Signature of Chief Petitioner, Proponent, or  
Local Agency Representative

Date

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**Note:** Per the City/County Memoranda of Understanding, if this is an application for annexation to a city. A city shall, at least thirty days prior to filing any annexation proposal with the Fresno Local Agency Formation Commission, notify the County of its intention to file such proposal and the date upon which city expects



such proposal to be filed. *The County's affirmative response to the Notice of Intent is an essential part of a complete application to LAFCo.*

**1. PROPOSAL INFORMATION**

Record owner(s) of the affected territory (attach additional sheets as necessary):

Name	Mailing Address
_____	_____
_____	_____
_____	_____

Number of registered voters in affected territory: \_\_\_\_\_  
 Is a confirmation letter from County Elections Department attached?  
 Yes  / No

Number of residents in affected territory: \_\_\_\_\_

Number of landowners in affected territory: \_\_\_\_\_

Current population estimate in affected territory: \_\_\_\_\_

Estimate of future population in affected territory: \_\_\_\_\_

Total current assessed value of affected territory: \$ \_\_\_\_\_

Existing land use(s) of affected territory: \_\_\_\_\_  
\_\_\_\_\_

Describe the land uses surrounding the proposal territory (e.g., residential, commercial, agricultural, industrial, open space, etc.).

North: _____	East: _____
South: _____	West: _____

City General plan designation(s) of affected territory: \_\_\_\_\_

Proposed zoning designation(s) of affected territory: \_\_\_\_\_

Acreage of proposal, including full unincorporated public rights-of-way: \_\_\_\_\_

Assessor's Parcel Numbers (use full number including "S," "T," "U," etc.; note if parcel(s) includes a "LCC" (Williamson Act) designation): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Has mailed notice been sent to each affected agency, the county committee on school district organization, and each school superintendent whose school district overlies the affected territory in accordance with Gov. Sec. Code 56658(b)(1)? Note: If notice has been sent, application processing may be expedited by approximately 20 days.

Yes (attach notice, affidavit of service and mailing list) /  No

Is any of the affected territory subject to an agricultural preserve or under Land Conservation Contract?

Yes /  No

If yes, has a notice of non-renewal been filed for the affected territory?

Yes (attach proof) /  No

Did the affected city adopt a resolution protesting the Land Conservation Contract when it was approved?

Yes (attach copy of resolution) /  No

If submitting an application by resolution: does the City/District's resolution of initiation include a statement that the city intends to either succeed or not to succeed to the contract?

Yes  (attach proof) / No

If application by resolution: attach certified copy of rezoning ordinance approved by City Council, aged no more than 12 months from date of this application. N/A

Attach evidence that a Right-to-Farm covenant has or will be made a requirement by the lead agency prior to consideration by the commission. N/A

Attach [Service Plan Work Sheet](#) required by GC sec. 56653) N/A : not needed if your city has submitted a Master Service Plan that has been adopted in the last 12 months.

Attach statement from the retail water purveyor that affirms that water supplies will be adequate and available for the proposal's domestic and fire flow needs.

Attach these maps necessary to this application:

- \_\_\_\_\_ Legal description and map (FYI: will be verified by County Assessor staff)
- \_\_\_\_\_ Map shapefiles (flash drive or zip file)
- \_\_\_\_\_ Location map
- \_\_\_\_\_ Vicinity map
- \_\_\_\_\_ Water and sewer maps ( N/A if included in service plan)
- \_\_\_\_\_ (Pre)Zoning Map

**2. CITY PLANNING APPLICATION/ENTITLEMENT MATRIX:**

Type of approval or permit	File no.	Approval date	Ordinance bill/ Resolution attached?
Tentative Subdivision Map			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
Tentative Parcel Map			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
Major Use Permit			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
City/County General Plan Amendment			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
City Rezoning			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
County Rezone			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A
(Other)			<input type="checkbox"/> Yes / <input type="checkbox"/> No / <input type="checkbox"/> N/A

**3. ENVIRONMENTAL ASSESSMENT OF THE PROPOSAL**

What local agency is the “lead agency” under CEQA for this proposal? \_\_\_\_\_

If local agency is lead agency the following documents must be attached for a complete application:

- A stamped/certified copy of the Notice of Exemption or Determination filed with the County Clerk’s office.
- Copy of Initial Study
- A certified copy of the lead agency’s resolution making the required environmental determination.
- Copy of receipt for Fish and Game fees.

What type of environmental document has been prepared?

- Categorically Exemption – Class \_\_\_\_\_
- Negative Declaration / Mitigated Negative Declaration
- Finding of Conformity with EIR SCH # \_\_\_\_\_
- EIR SCH # \_\_\_\_\_
- Use of Previous EIR SCH # \_\_\_\_\_
  - If relying on an EIR, include one copy of draft and final EIR on CD and one copy of the lead agency’s resolution listing significant impacts, mitigation measures, and statement of overriding considerations.

**4. APPLICATION QUESTIONNAIRE**

Where there is insufficient space for the requested information, please attach a separate sheet with responses corresponding to the numbered questions.

- 1. Describe to the best of your knowledge what actions are requested by the resolution or petition (i.e. annexation, detachment, SOI revision).

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- 2. State the reasons for this change, and why the change is proposed at this time.

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- 3. Describe in detail any added service and greater frequency or range of services to be provided to residents living in the proposal area. ( N/A if included in service plan)

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- 4. Describe proposed development: its location and acreage, the types of uses and number of residential units and/or commercial square footage.

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- 5. How will the proposal assist city or county to achieve its fair share of regional housing needs as determined by its current General Plan Housing Element?

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- 6. Describe whether affected agencies (those agencies whose boundaries are being changed) have existing bonded debt?

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- 7. Will the proposal area be liable for payment of its share of this existing debt? If yes, how will this indebtedness be repaid (property taxes, assessments, water sales, etc.?)

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- 8. Please describe consistency with City and County General, Specific and Community Plans within the affected territory.

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9. Will there be any costs or other changes affecting residents or landowners within the affected territory?

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10. Describe the use of developed property within the proposal territory, including details about existing structures. Describe anticipated development of vacant property, including types of buildings, number of units, supporting facilities, etc., and when development is scheduled to occur.

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11. Please provide any additional information that may be relevant to this proposal.

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**5. DISADVANTAGED Unincorporated Communities (Fresno LAFCo Policy 106)**

Applicant is responsible for assessing whether the proposal triggers the Fresno LAFCo Disadvantaged Unincorporated Communities policy. (see [www.fresnolafco.org](http://www.fresnolafco.org) / Disadvantaged Unincorporated Communities)

Fresno LAFCO policies include consideration of disadvantaged unincorporated communities (DUCs). A DUC is defined as an inhabited territory with an annual median household income that is less than 80 percent of the statewide annual median household income and has at least 15 dwelling units at a density not less than one unit per acre.

1. Based on the above definition are there any disadvantaged unincorporated communities within 300 feet of the proposed annexation?  Yes /  No

If there is a DUC, where is it located in relationship to the proposed reorganization? \_\_\_\_\_

---

Has an application for the DUC been submitted to LAFCo in the last five (5) years?  Yes /  No

Has a survey been conducted in both English and Spanish to determine support of annexing the DUC into the city?  Yes (attach notice, affidavit of service and mailing list) /  No

**6. MUNICIPAL SERVICE INFORMATION**

**Existing:**

**Proposed Change:**

Domestic Water \_\_\_\_\_

\_\_\_\_\_

Sewer Collection \_\_\_\_\_

\_\_\_\_\_

Solid Waste Collection \_\_\_\_\_

\_\_\_\_\_

Street Lighting \_\_\_\_\_

\_\_\_\_\_

Parks and Recreation \_\_\_\_\_

\_\_\_\_\_

Fire Protection \_\_\_\_\_

\_\_\_\_\_

Police \_\_\_\_\_

\_\_\_\_\_

Storm Drainage \_\_\_\_\_

\_\_\_\_\_

**7. PROPERTY-OWNER CONSENT FORM FOR INCLUSION OF PROPERTY**

Note: the legal description of the territory proposed for change of organization or reorganization must be attached at the time consent is signed. Each individual listed as a landowner must sign for the subject parcel(s). A current Assessor Parcel Number (APN) that may be obtained from your tax statement is sufficient to describe the property location.

Attach additional sheets if necessary ([Land Owner Consent Form](#))

**8. LEGAL INDEMNIFICATION**

Should the Fresno Local Agency Formation Commission ("Fresno LAFCo") be named as a party in any litigation (including a "validation" action under CCP sec. 860 *et seq.*) or administrative proceeding in connection with the Applicant's proposal, Applicant agrees to indemnify, hold harmless, and promptly reimburse Fresno LAFCo for:

- 1) All reasonable expenses and attorney's fees in connection with the defense of Fresno LAFCo; and
- 2) Any damages, penalties, fines or other costs imposed upon or incurred by Fresno LAFCo, its agents, officers, attorneys, and employees from any claim, action, or proceeding brought against any of them, the purpose of which is to attack, set aside, void, or annul the approval of this application *or* adoption of the environmental document, which accompanies it. The Fresno LAFCo Executive Officer may require a deposit of funds sufficient to cover estimated expenses of the litigation. Applicant agrees that Fresno LAFCo shall have the right to appoint its own counsel to defend it and conduct its own defense in the manner it deems in its best interest, and that such actions shall not relieve or limit Applicant's obligations to indemnify and reimburse defense costs.

Applicant may be required by Fresno LAFCo to execute an additional indemnity agreement as a condition of approval for this application. Such an agreement in no way limits the effect of obligations provided for herein.

City/District Application

-or-

Land Owner Petition Application

\_\_\_\_\_  
City/District Representative  
Signature

\_\_\_\_\_  
Land Owner Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

# Cover Page

Please attach Resolution of application (Per GC Section 56654(a)) or Notice of Intent to circulate petition (per GC Section 56700.4(a))



# Cover Page

Please attach Maps

- Map and legal description
- Location map
- Vicinity map
- Water and Sewer map
- Zoning map
- Tract map or site plan
- Tract map resolution if (applicable)
- Copy of tentative map satisfaction of County Code 17.04.100- Right-to Farm notice

# Cover Page

Please attach CEQA documents (1 paper and 1 Electronic)

- Initial Study and either ND/MND or Draft and Final EIR
- If EIR resolution(s) certifying EIR and adopting “Statement of Overriding considerations”
- Copy of stamped Notice of Determination or Notice of Exemption
- Copy of paid Fish and Game fee receipt
- Other

# Cover Page

Please attach landowner consent forms

# Cover Page

Please attach Master Service Plan or Site Specific Service Plan

# Cover Page

Please attach Williamson Act Contract information (if applicable)

- Copy of contract
- City resolution protesting contact
- Board of Supervisor's resolution upholding contact
- City resolution succeeding to contact

# Cover Page

Please attach signed legal indemnification form



## Fresno Local Agency Formation Commission

### Party Disclosure Form

To promote transparency and fairness, this form must be completed by applicants or persons who are the subject of any application pending before the Fresno Local Agency Formation Commission (LAFCo). Pursuant to Government Code section 84308 and in accordance with Regulations of the Fair Political Practices Commission (FPPC) section 18438, *et seq.* LAFCO Commissioners must adhere to the following rules:

1. No LAFCO commissioner shall accept, solicit, or direct a contribution of more than \$250 from any party, or his/her/its agent; or any participant or his/her/its agent, while a LAFCO proceeding is pending, and for three months following the date a final decision is rendered by LAFCO. This prohibition shall apply regardless of whether the commissioner accepts, solicits, or directs the contribution on the commissioner's own behalf, or on behalf of any other commissioner, or on behalf of any candidate for office or on behalf of any committee.

2. Prior to rendering a decision on a LAFCO proceeding, any LAFCO commissioner who received a contribution of more than \$250 within the preceding 12 months from a party or participant shall disclose that fact on the record of the proceeding.

(a) The disclosure of any such contribution (including amount of contribution and name of recipient Commissioner/s) must be made: (1) in writing and delivered to the Executive Officer prior to the hearing on the matter; or (2) by oral declaration made at the time the hearing on the matter is opened.

(b) If a commissioner receives a contribution which would otherwise require disqualification, but returns the contribution within 30 days of knowing about the contribution and the proceeding, the commissioner shall be permitted to participate in the proceeding.

In order to better inform the public and the commissioners of any required disclosures, applicants must adhere to the following rules:

1. A party to a LAFCO proceeding shall disclose on the record of the proceeding any contribution of more than \$250 within the preceding 12 months by the party, or his or her agent, to a LAFCO commissioner in any capacity. No party, or his or her agent and no participant, or his or her agent, shall make a contribution of more than \$250 to any LAFCO commissioner during the proceeding or for three months following the date a final decision is rendered by LAFCO.

(a) When a close corporation is a party to, or a participant in, a LAFCO proceeding, the name of the majority shareholder must be disclosed.

(b) When a California limited liability company is a party to, or a participant in, a LAFCO proceeding, the names of the responsible officer, and any individual members or managers directing the contribution must be disclosed. (FPPC Regulations § 18421.10.)

2. To determine whether a campaign contribution of more than \$250 has been made by a person or his or her agent, contributions made by the person within the preceding 12 months must be aggregated with those made by the person's agent within the preceding 12 months or the period of the agency relationship, whichever is shorter. [FPPC Regulations § 18438.3(b).]

3. Similarly, contributions made by a party's parent, subsidiary, or otherwise related business entity, shall be aggregated and treated as if received from the party for purposes of the limitations and disclosure provisions of Section 84308. [FPPC Regulations § 18438.5(a).]

#### Definition of Terms

1. "Party" is defined as any person who files an application for, or is the subject of, a proceeding involving a license, permit, or other entitlement for use. [Gov. Code § 84308(a)(1).] This applies to LAFCO proceedings.

2. "Participant" is defined as a person who is not a party but who actively supports or opposes a particular decision in a proceeding involving a license, permit or other entitlement for use and who has a financial interest in the decision. A person actively supports or opposes a particular decision in a proceeding if he or she lobbies in person the officers, or employees of the agency, testifies in person before the agency, or otherwise acts to influence officers of the agency. [Gov. Code § 84308(a)(1).]

3. "Person" is defined as an individual, proprietorship, firm, partnership, joint venture, syndicate, business trust, company, corporation, limited liability company, association, committee, or any other organization or group of persons acting in concert." (Gov. Code § 82047.)

3. "Agent" is defined as a person who represents a party or a participant, in connection with a proceeding in connection with a proceeding. If an individual acting as an agent is also acting in his or her capacity as an employee or member of a law, architectural, engineering, consulting firm, or a similar business entity or corporation, both the business entity or corporation, and the individual are "agents". [FPPC Regulations §18438.3(a)]



**Project Title:** \_\_\_\_\_

**Applicant Name:** \_\_\_\_\_

**Applicant signature:** \_\_\_\_\_

Party or agent has NOT made a contribution of more than \$250 to a regular or alternate LAFCO commissioner within the preceding 12 months.

Party or agent has made the following contribution of more than \$250 to a regular or alternate LAFCO commissioner within the preceding 12 months (continue on separate page, if necessary).

Check if party and/or agent is a close corporation

Check if party and/or is a limited liability company or a partnership

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Name of party or agent who made the contribution:** \_\_\_\_\_

**LAFCO commissioner to whom contribution was made:** \_\_\_\_\_

**Date of Contribution:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

# EXHIBIT 2

## SECTION 350 FEE SCHEDULE

### Discussion

The commission has established a schedule of fees and service charges pursuant to GC sec. 56383, including, but not limited to, the following:

- Filing and processing applications filed with the commission,
- Amending or updating a sphere of influence,
- Reconsidering a resolution making determinations,
- Proceedings undertaken by the commission and any reorganization committee.

GC sec. 56021 defines a "change of organization" as any of the following:

- a. A city incorporation.
- b. A district formation.
- c. An annexation to a city.
- d. An annexation to a district.
- e. A detachment from a city.
- f. A detachment from a district.
- g. A disincorporation of a city.
- h. A district dissolution.
- i. A consolidation of cities.
- j. A consolidation of special districts.
- k. A merger of a city and a district.
- l. Establishment of a subsidiary district.
- m. The exercise of new or different functions or classes of services, or divestiture of the power to provide particular functions or classes of services, within all or part of the jurisdictional boundaries of a special district.

GC sec. 56073 defines a "reorganization" as two or more changes of organization contained within a single proposal. For example, an annexation to a city may require detachment from an underlying special district. If a reorganization consists of annexations and detachments only, the fee for only one change of organization, whichever is larger, is charged. If other types of changes of organization are included, fee for each change of organization may be charged at the discretion of the executive officer.

#### 1. Application Processing Fees

GC sec. 56069 defines a "Proposal" as a desired change of organization or reorganization initiated by a petition or by resolution of application of a legislative body or school district for which a certificate of filing has been issued.

#### 2. Fee based on acreage of entire affected territory

Proposal acreage shall be determined by rounding to nearest whole number the combined gross acreage of all affected parcels as shown on the Assessor's Parcel Map and shall include the full rights of way of adjacent public streets.

#### 3. Fee schedule for changes of organization, reorganization

Under 3 acres:	\$ 1,200
3 to 5 acres:	\$ 2,400

6 to 10 acres:	\$ 4,800
11 to 20 acres:	\$ 7,200
21 to 40 acres:	\$ 9,600
41 to 80 acres:	\$ 12,000
81 to 160 acres:	\$ 14,400
Over 160 acres:	\$ 16,800

4. Exceptions

Dissolution of a special district initiated by resolution of the affected special district	\$ 2,400
Merger, formation of a subsidiary district	\$ 8,000
Consolidation	\$ 8,000
Activation or divestiture of special district power(s)	\$ 2,400

Incorporation or disincorporation of a city, or formation of a special district requires a \$10,000 deposit and will be billed at cost for staff's time including legal services, government fees and charges, and for any consultant(s) that may be required, plus 9% administration fee.

5. Sphere of Influence Revision

The application fee for a sphere of influence amendment shall be equivalent to the application processing fee for an equivalent change or organization or reorganization.

If an application for a sphere of influence amendment is submitted at the same time as a conterminous change of organization or reorganization, the fee for the sphere of influence amendment is 35% of the fee of the corresponding change of the organization or reorganization.

6. Request for Commission Review \$750

"Commission review" is defined as:

- A request for extension of the time for completion of proceedings,
- A request to reconsider a resolution making determinations, or
- A request for Commission authorization of an extension of services.

7. Petition Check \$ 40 + \$0.65 signature check, per signature

8. Compliance with CEQA where LAFCo is the Lead Agency

The fee for required CEQA environmental assessment, including, but not limited to preparation of an environmental impact report, shall be a deposit of the estimated amount required to perform this activity.

9. Financial Feasibility Report

When the commission is requested to review a financial feasibility report the fee shall be a deposit of the estimated amount required to perform this activity.

10. Copies of Papers on File

Any request for copies of any documents on file in the office of the Commission will be \$1.00 each page and \$0.75 after 10 pages, and as necessary to recover costs of making such copies

and any mailing costs.

11. Exceptions to Required Fees

The Commission may reduce or waive any processing fee by a four-fifths affirmative vote if the imposition of such fee would be detrimental to the public interest, as determined by the Commission. Any change specifically recommended by the Commission in a study approved by Commission may not require a fee. Requests must be made in writing.

12. Legal Fees for proposal processing shall be a deposit of estimated amount required.

13. Pre-Application review \$500.

14. Use of Consultants

If staff finds it necessary to hire a consultant to assist with the analysis of a proposal, the applicant will be responsible for depositing the expenses associated with the consultant's work, plus 15% of the total consulting fee for administration of the contract, with the Commission prior to approval of the contract. The contract will be approved in accordance with Fresno LAFCo's Financial and Accounting Procedures. If actual expenses exceed the original deposit, those additional funds plus the administrative fee shall be paid to LAFCo prior to final consideration of the proposal by the Commission.

Reference: November 29, 1978; July 1, 1984; February 19, 1987; April 16, 1987; December 10, 1987; July 1, 1991; July 1, 1992; June 16, 1993; May 25, 1994; June 28, 1995; July 1, 1995; August 23, 1995; September 1, 1998; August 13, 2008; August 11, 2010; November 2, 2011; December 14, 2016

# EXHIBIT 3

## STATE BOARD OF EQUALIZATION

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### CHANGE OF JURISDICTIONAL BOUNDARY

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#### REQUIREMENTS FOR STATEMENTS, GEOGRAPHIC DESCRIPTIONS, MAPS AND FEES

#### SECTIONS 54900 THROUGH 54903, GOVERNMENT CODE

AUGUST 1, 2005

#### GENERAL REQUIREMENTS

The Tax-Rate Area System is administered by the State Board of Equalization (Board) and used by counties for the proper allocation of property tax revenues between counties, cities, and special tax districts. The requirements and fees described herein apply to all statements filed pursuant to sections 54900 through 54903 of the Government Code.<sup>1</sup> This document is provided as a guideline for the proper submission of geographic descriptions, maps and fees. Copies of this document, the *Statement of Boundary Change* (Form BOE-400-TA), sample map, sample geographic description, and other information are available on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) and can be accessed by selecting Property Taxes, Tax Area Services Section.

In regard to a jurisdictional boundary change filing, please note the following:

1. The final date to file with the Board for a change of jurisdictional boundary for all special revenue districts is **on or before December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied (*GC § 54902*).
2. **All fees shall accompany the filing.** Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.
3. Mail the completed filing to:

US Postal Delivery

State Board of Equalization  
Tax Area Services Section  
P.O. Box 942879  
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization  
Tax Area Services Section  
450 N Street, MIC: 59  
Sacramento, CA 95814

Inquiries concerning these requirements should be directed to the Tax Area Services Section at 916-322-7185, or by fax at 916-327-4251.

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<sup>1</sup> All references are to the Government Code unless otherwise specified.

## DOCUMENTS REQUIRED TO FILE A CHANGE OF JURISDICTIONAL BOUNDARY

*Please submit Items 1 through 9 as a single package:*

1. Statement of Boundary Change (Form BOE-400-TA)
2. Certified copy of election results
3. Certificate of Completion (if applicable)
4. Resolution(s)
5. Written geographic description of the project area
6. Maps and supporting documents
7. List of assessor's parcel numbers of the project area
8. Letter of tax-rate area assignment (if applicable)
9. Fees

**INCOMPLETE FILING PACKAGES** will delay processing and may result in the boundary change being held until the following assessment roll year.

The following information is provided to assist you in filing your jurisdictional boundary change. Fees charged for processing jurisdictional boundary changes are listed on Page 6, and definitions and special fee provisions are provided on Page 7.

### Statement of Boundary Change

Filings must be submitted on Form BOE-400-TA, *Statement of Boundary Change*. This form is available on the Board's website at <http://www.boe.ca.gov/proptaxes/pdf/400ta.pdf>.

### Certified Copy of Election Results

A certified copy of the election results authorizing the change and the resulting assessment must be submitted, pursuant to Article XIII C, Section 2 of the State Constitution (commonly referred to as Proposition 218).

### Certificate of Completion

A certificate of completion must be included for all filings submitted through the Local Agency Formation Commission. All documents must be recorded before submittal. (Conformed documents are acceptable.)

### Resolution(s)

The resolution(s) with signatures from the tax levying authority shall be submitted with the filing. Resolution(s) shall have a resolution number, the title of the project, and a detailed description of the content of the boundary change.

Written Geographic Description(s) of the Project Area(s)

Descriptions of the territory that are filed with the Board's Tax Area Services Section (TASS) are used to establish geodetic position and are not intended to establish property ownership in a court of law.<sup>2</sup> Subdivision maps, tract maps, recorded survey maps, survey monuments, and deeds are not on file with the Board. Boundary descriptions that merely cite recorded documents or refer to assessor's parcel numbers will not be accepted. Any supporting documents may be used as reference only and cannot be used as a substitution. Written geographic descriptions shall conform to the following specifications:

1. Every written geographic description (a document separate from the maps) must stand on its own without the necessity of reference to any extraneous document; a description that relies solely on the use of secondary references will not be accepted. The TASS cartographic staff must be able to plot the boundaries from the written description alone.
2. The written description shall be of the project area only. If a complete description of the special district is filed, the project area shall be clearly identified in a separate document.
3. The geographic description shall:
  - a. State the township and range, section number(s) or rancho(s)
  - b. Have a **point of beginning** (POB) referenced to a known major geographic position (e.g., section corners, intersection of street centerlines, or the intersection of street centerline and an existing district boundary at the time of filing). A description will be rejected if the POB refers only to a tract map, a subdivision map or a recorded survey map. It is preferable that the POB be the point of departure from an existing district boundary (when applicable).
  - c. Be expressed as a specific parcel description in sectionalized land (e.g., "The SW 1/4 of Section 22, T1N, R1W") or by bearings and distances. When the description is by bearings and distances, **all courses shall be numbered and listed individually** in a consistent clockwise direction. The description shall not be written in a narrative format. All courses required to close the traverse of the project area must be stated. All curves must be described by direction of concavity. Delta, arc length, chord, and radius shall be listed, including radial bearings for all points of non-tangency.

Following are examples of unacceptable and acceptable descriptions:

Unacceptable (*This description refers only to extraneous documents and does not stand alone.*)

"From the point of beginning, northerly to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds, thence easterly to the southeast corner of that certain property recorded in Book 12, Page 16 of Recorded Deeds..."

Acceptable (*This is the same description with the courses numbered and the bearings and distances added.*)

"From the point of beginning:

Course 1. North 1° 18'56" West a distance of 150' to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds, thence,

Course 2. North 85° 7'56" West a distance of 75' to the southeast corner of that certain property recorded in Book 12, Page 16 of Recorded Deeds, thence...."

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<sup>2</sup> The Board's Tax Area Service Section is not involved in issues relating to property ownership.

4. The written description shall state the acreage for each separate single area (see Definitions and Special Fee Provisions for the definition of a single area) and a combined total acreage of the project area.

*Example: "Area A containing 2.50 acres, Area B containing 1.75 acres: Total computed acreage containing 4.25 acres more or less."*

5. All information stated on the description must match with the map(s), such as the name of the short title, the point of beginning, the course numbers, all the bearings and distances, and the acreage(s).

#### Map(s)

**It is strongly recommended that all maps submitted to the Board be filed in electronic/digital form. Digital information will not be shared without the permission of the applicant.**

Maps submitted as part of the jurisdictional boundary change filing shall conform to the following specifications:

#### **Map Documents:**

1. All maps shall be professionally and accurately drawn or copied. Rough sketches or pictorial drawings will not be accepted. Assessor's parcel maps will not be accepted as a substitute for the project map.
2. Original or copies of the same size project map must be submitted. Reduced maps are not acceptable and will be rejected.
3. A vicinity map shall be included. The vicinity map shall show the location of the project area in relationship to a larger geographic area that includes major streets and highways or other physical features.
4. Any portion of an existing district boundary in close proximity to the project area shall be shown and identified.
5. Every map must clearly show all existing streets, roads and highways with their current names that are within and adjacent to the project area. Additionally, every map shall indicate each township and range, section lines and numbers, or ranchos that are in proximity of the project area.
6. Every map shall bear a scale and a north arrow. The **point of beginning** shall be clearly shown and match the written geographic description.
7. The boundaries of the project area shall be distinctively delineated on each map without masking any essential geographic or political features. The boundaries of the project area must be the most predominant line on the map. Boundary lines that are delineated by a line that exceeds 1.5 millimeter in width shall be rejected. The use of graphic tape or broad tip marking pens to delineate the boundary is not acceptable.
8. All dimensions needed to plot the boundaries must be given on the map of the project area. Each map shall have **numbered courses matching the written geographic description**. Index tables may be utilized.
9. All parcels within the project area that touch the new boundary shall be clearly labeled with the assessor's parcel number. Interior parcels that do not touch the boundary need not be identified on the map.



10. If the project area has an interior island(s) of exclusion or the boundary has a peninsula of exclusion (or inclusion), that area(s) should be shown in an enlarged drawing. This drawing should be of sufficient size and scale to allow TASS to plot the boundary without difficulty.
11. When it is necessary to use more than one map sheet to show the boundaries of the project area, the sheet size should be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets must be used. While the geography on adjoining sheets may overlap, the project boundaries must stop at the match lines. TASS has standardized the D size (24" x 36") map sheet, but will accept larger or smaller map sizes depending on the size and complexity of the individual single area(s).

### **Digital Maps:**

*Maps that are filed electronically shall conform to the same requirements as described in this section under map documents (Items 1 through 11 above). Additional items for digital maps are as follows:*

Required files -- The disk or CD shall contain only the following files:

- a. Map/drawing file(s) using AutoCAD.dwg format in vector format:
  - Plotting: The map drawing file shall have the same appropriate borders, legends, title blocks, signature block and any necessary information that is required for a manually drawn map.
  - Scale: The drawing shall be at real-world scale.
  - Layers: A listing of the layers and their definitions shall be included in the "read\_me" file.
  - File Format: File shall be in vector format only. Raster files, raster-vector hybrid, .pdf, tiff, .pcx, .eps, .gif, .jpeg or any other image formats will not be accepted.
  - Compressed Files: Files shall be uncompressed; compressed files will not be accepted.
- b. A text file labeled "read\_me" listing:
  - The name, address, and phone number of the agency/special district
  - County name and city or district name
  - Project/short title of the action
  - Name, address and phone number of office that prepared the map file
  - List of files on the disk or CD
  - Map projection and datum
  - Layer definitions
  - Sheet size
  - Plotting scale
  - Date of creation
- c. Labels: The disk or CD must have a label that identifies:
  - The agency and/or special district submitting the map
  - Name of the project/short title
  - County name(s)
  - Date of creation

List of Assessor's Parcel Numbers for the Project Area

A list of all affected assessor's parcel numbers must be submitted as part of the jurisdictional boundary change filing.

Letter of Tax-Rate Area Assignment

The jurisdictional boundary change filing must include a letter of the tax-rate area (TRA) assignment on consolidated counties only. This TRA assignment letter is provided by the county auditor's office. The current list of consolidated counties can be found on the Board's website.

Fees

**All fees are required to be submitted at the time of filing.** Please use the following schedule to calculate the fees. Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.

<b>Single Area Transactions</b>		<b>Special Fee Provisions</b>	
<u>Acreage per Single Area</u>	<u>Mapping Fee</u>	The following transactions may supersede or combine with the fees for single area transactions:	
Less than 1 acre	\$300	Additional county, per transaction	\$300
1.00 – 5.99	\$350	Consolidation per resolution or ordinance	\$300
6.00 – 10.99	\$500	Entire district transaction	\$300
11.00 – 20.99	\$800	Coterminous transaction	\$300
21.00 – 50.99	\$1,200	District dissolution or name change	\$0
51.00 – 100.99	\$1,500		
101.00 – 500.99	\$2,000		
501.00 – 1,000.99	\$2,500		
1,001.00 – 2,000.99	\$3,000		
2,001.00 and above	\$3,500		

**Example:** A district is formed coterminous with a city boundary and contains 2 areas of exclusion of 4 and 7 acres.

Coterminous transaction	\$300	(Entire city)
Single Area #1	\$350	(4 acres)
Single Area #2	\$500	(7 acres)
<b>Total Fee</b>	<b>\$1,150</b>	

**IMPORTANT NOTE: If you have questions regarding filing requirements and fees, please contact the Tax Area Services Section at 916-322-7185, or by fax at 916-327-4251.**

Definitions and Special Fee Provisions

1. A *single area* means any separate geographical area regardless of ownership. A lot, subdivision or section could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are non-contiguous are not considered a single area.
2. Two areas are *contiguous* when the two polygons that define the areas share a common line segment.

3. A *concurrent transaction* is defined as:

- a) Any combination of formation, annexation or detachment of a single area under one resolution or ordinance, each independent action must be dependent on the other action(s) in order to complete concurrent transaction, e.g., a reorganization.
- b) When there are more than one resolution or ordinance that is required to complete the action, each single area must have identical boundaries, identical actions, and the multiple resolutions or ordinances shall be inter-dependent for completion.

The fee shall be according to the fee schedule provided on Page 6. There is no additional cost for the number of transactions involved.

Multiple formations, annexations, or detachments of a single area under one resolution or ordinance that are not inter-dependent, must be filed separately and fees paid accordingly.

4. *Coterminous transaction*: If an annexed or detached territory comprises an entire city, district, or zone without affecting the existence of that city, district or zone, the total processing fee is \$300. Such a transaction is completely coterminous. However, if a coterminous transaction involves areas of exclusion, each area of exclusion shall constitute a single area transaction and all fees and requirements pertaining to single area transactions apply.
5. The fee schedule assumes that an action is confined to a single county. If more than one county is involved, add \$300 for each additional county.
6. *Multiple area filings* for special revenue districts shall be calculated as a separate fee for each single area. A separate fee must be computed for each ordinance or resolution.
7. Payment of the fee for the formation of a city or district may be deferred until that city or district receives its first revenue (section 54902.5).
8. *Entire District transaction*: When the action involves the whole district and the district's boundary is not altered by the action, it is considered an entire district transaction, e.g., annexation of a county service area countywide, annexation of a zone of improvement to the entire district.
9. *Zones* include temporary zones in highway lighting districts, zones of improvement, zones of benefit, improvement districts, or any other sub-units of a county, city or parent district.

CHECKLIST (This checklist is for your convenience only. Please, do not submit it with your filing.)

Did you include the following items?

- Statement of Boundary Change (Form BOE-400-TA)
- Certified copy of election results (Proposition 218)
- Certificate of Completion (if applicable)
- Copy of the Resolution(s)
  
- Written geographic description:
  - Can the geographic description stand alone?
  - Is the description of the project area only?
  - Does it include the township & range, section number(s) or rancho?
  - Is there a point of beginning?
  - Are the courses numbered to follow a clockwise direction from the point of beginning?
  - Is the total acreage included?
  - Does the information on the description match with the map(s)?
  
- Map(s):
  - Is the map accurately drawn to professional standards?
  - Is it the original size copy?
  - Is a vicinity map included?
  - Are existing boundaries shown and identified?
  - Are existing streets, roads, and highways referenced with their current names?
  - Does it include the township & range, section number(s), or rancho?
  - Does it have a north arrow and scale bar?
  - Is the Point of Beginning clearly shown?
  - Is the boundary made apparent without masking adjacent background features?
  - Are all courses numbered to follow the written description?
  - Is each parcel that touches the new boundary and is within the project area labeled with an APN?
  - Is an enlarge drawing included to show smaller areas of exclusion or inclusion, if applicable?
  - Is there a key map for multiple sheets?
  - Does the electronic filing conform to TASS standards?
  
- List of assessor's parcel numbers
- Letter of tax-rate area assignment from the county auditor (consolidated counties only)
- Fee. Make checks payable to the "Board of Equalization" with reference to Tax Area Services Section, MIC:59.

Mail completed package to:

US Postal Delivery

State Board of Equalization  
Tax Area Services Section  
P.O. Box 942879  
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization  
Tax Area Services Section  
450 N Street, MIC: 59  
Sacramento, CA 95814

# EXHIBIT 4

## Fresno LAFCo Items Necessary for a Complete Application

Note: All items below must accompany the application at time of submittal. If a required item is not included, it will impact the timely processing of the application. The Executive Officer may request additional information as deemed necessary.

LAFCo File Number \_\_\_\_\_  
(To be completed by LAFCo staff)

Application Name \_\_\_\_\_  
(To be completed by applicant)

- Pre-application process has been completed by LAFCo
- Complete and signed LAFCo Application Form
- Application fee
- Local agency resolution of application or landowner(s)/registered voter(s) petition initiating the proposal

### Local Agency Resolution

- \_\_\_\_ Resolution of application (per GC section 56654(a))
- \_\_\_\_ MOU consistency letter from Fresno County CAO

### Petition

- \_\_\_\_ Notice of Intent to circulate petition per GC section 56700.4(a)
- \_\_\_\_ Letter from Fresno County CAO stating the proposal is consistent with the City/County MOU.
- \_\_\_\_ Letter from the City Manager stating the proposal is consistent with the City/County MOU (If proposal is submitted by petition, LAFCo staff will request these letters from the CAO and City Manager. LAFCo must receive confirmation from both the City and County before the application is deemed complete.

### CEQA Documents (1 Paper and 1 Electronic)

- \_\_\_\_ Initial Study and either ND/MND or Draft and Final EIR
- \_\_\_\_ If EIR resolution(s) certifying EIR and adopting a "Statement of Overriding Considerations"
- \_\_\_\_ Copy of stamped Notice of Determination or Notice of Exemption
- \_\_\_\_ Copy of paid Fish and Game Fee Receipt
- \_\_\_\_ Other

Maps

- \_\_\_ Legal description and map
- \_\_\_ Location map
- \_\_\_ Vicinity map
- \_\_\_ Water and sewer maps
- \_\_\_ Zoning map
- \_\_\_ Tract map or site plan

- Landowner consent forms with original signatures (note: if not 100% consent lafco is required to notify all affected landowners within the proposed territory and within 300 feet of the proposed territory and all affected agencies within the territory.
- Signed affected agency protest waiver forms with original signatures (application is not 100% consent without all affected agencies waiving protest rights (may be obtained by LAFCo after application is submitted)
- Master service plan or service plan either adopted by city or accompanied by city manager's or department head's signature affirming the accuracy and completeness of the service plan (1 paper and 1 electronic copy)
- Williamson Act Contracts
  - \_\_\_ Copy of contract
  - \_\_\_ City resolution protesting contract (if Applicable)
  - \_\_\_ Board of Supervisor's or LAFCo's resolution upholding the protest
- Other
  - \_\_\_ Pre-Zoning Ordinance
  - \_\_\_ Tract map resolution (If applicable)
  - \_\_\_ Signed legal indemnification form
  - \_\_\_ Copy of tentative map satisfaction of County Code 17.04.100 - Right-to-Farm Notice
- If inhabited (12 or more registered votes), submit proof (mailing list, meeting sign-up sheet) that a neighborhood meeting was held per section 304 of the Commission's Policies, Standards, and Procedures
- Letter from the city or fire protection district confirming that there is a fire transition agreement in place between the city and fire district.
- If proposal for special district formation, include a proposed district plan for financing services and improvements.

## EXHIBIT 5

### NOTIFICATION OF COMMISSION ACTION, AND CHECKLIST FOR COMPLETION OF LAFCO PROCEEDINGS

Fresno Local Agency Formation Commission (LAFCo)  
2607 Fresno Street, Suite B, Fresno, CA 93721  
Phone: (559) 600-0604 FAX: (559) 495-0655

#### PROPOSAL: “ ”

The Local Agency Formation Commission approved the above reorganization and waived the Conducting Authority Proceedings.

Following a 30-day period during which any person may request the Commission to reconsider its action approving a proposal, the Commission may record this annexation once we receive the following items:

- Evidence of compliance with all conditions of approval, if applicable. (See attached EVIDENCE OF COMPLIANCE WITH LAFCO CONDITIONS form.)
- Check made payable to State Board of Equalization for fees. A fee is required if property tax revenue is to be exchanged, or if a separate tax rate delineator is needed to collect a special assessment. The fee for your proposal is: \_\_\_\_.
- The following information required by the State Board of Equalization for all city annexations:
  1. An alphabetical listing of all existing streets within the affected area to include beginning and ending street numbers. If a street is on the border of the affected area, indicate if the odd or even numbers are in the affected area.
  2. Two copies of Maps of the city boundary change showing existing streets and limiting street address ranges.
  3. Two copies of Vicinity or Location maps showing the City boundary in relation to annexation area.
  4. Estimated current population of city boundary change area:  
\_\_\_\_\_

The city has the option of also filing a Department of Finance Housing Unit change form to inform them immediately of annexation completions involving a population change and thus obtain faster changes for population gain. Contact the State Department of Finance to obtain the appropriate form.



A Master Street Address Guide Change Request form if street names or addresses will change. If you have any questions regarding this form, please contact the Sheriff's Communications/Dispatch at 488-3174.

**(Please attach a copy of this form when submitting the documents above for completion.)**

SUBMITTED BY: \_\_\_\_\_

AGENCY: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

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Fresno Local Agency Formation Commission



**EVIDENCE OF COMPLIANCE WITH LAFCO CONDITIONS**  
**Fresno Local Agency Formation Commission**  
**2100 Tulare Street, Suite 502, Fresno, CA 93721**  
**Phone: (559) 495-0604 FAX: (559) 495-0655**

**PROPOSAL: “ ”**

Pursuant to Fresno LAFCo policy 103-05, the Executive Officer shall record the approved application if all conditions have been satisfied and once he or she has determined that the facts pertaining to the application during the time of recording are materially similar to those facts considered by the Commission when the application was approved. Facts, as used in the proceeding sentence, is defined to include, but is not limited to, whether or not the proposed project is materially similar to the project described in any application before the Commission.

I hereby certify that all of the above actions have been taken by the applicant in compliance with the terms and conditions of the Commission's approval of the above proposal.

_____	_____
NAME (PLEASE PRINT OR TYPE)	TITLE
_____	_____
SIGNATURE	DATE

SUBMITTED BY: \_\_\_\_\_

AGENCY: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

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**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)  
EXECUTIVE OFFICER'S REPORT**

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AGENDA ITEM NO. 8

**DATE:** August 10, 2022

**TO:** Fresno Local Agency Formation Commission

**FROM:** Brian Spaunhurst, Executive Officer *BS*

**SUBJECT:** Informational Update Regarding the Final Budget and Work Plan for Fiscal Year 2022-23.

**RECOMMENDATION:** Receive and File.

**Background / Analysis**

Upon review of the recently approved Final Budget and Work Plan for Fiscal Year 2022-2023, four instances of calculation errors were identified. Two errors yielded overcalculations and the other two resulted in undercalculations with an overall impact of \$10,116 that was not accounted for in the original approved budget. A breakdown of the original and corrected formulas/calculations are included in Attachment A.

The current budget also includes \$40,981 which is allotted for assistance as needed from the previous Executive Officer. Staff intends to utilize these services as little as possible and is confident the \$10,116 discrepancy can be covered by navigating this transitional period internally.

**Conclusion**

Staff will monitor the budget as the fiscal year progresses and monthly summaries will continue to be provided to the Commission. Should other budget constraints arise Staff and Commission can reconsider the need for a budget related action to be taken.

**Attachments**

**Attachment A** - Budget Error Calculations

## Attachment A

EXPENDITURE - PERSONNEL	Final FY 22-23	Formula Used	Corrected Formula	Correct Figure	Difference
<b>Executive Officer - Incoming</b>					
Salary	117,500				
Car Allowance	6,000				
Worker's Comp	188	0.0016			
Unemployment Insurance	165	0.0014			
Retirement Contribution	1,175	0.0100	0.1000	11,750	10,575
SS & Medicare	9,448	0.0765	*0.0765	8,989	-459
Health Insurance Contribution	12,939				
Life Insurance/Disability	130				
<b>Subtotal</b>	<b>147,544</b>			<b>157,660</b>	<b>10,116</b>
<b>Clerk to the Commission II</b>					
Salary	54,742				
Workers Comp Contribution	5,474	0.1000	0.0100	547	-4,927
Unemployment Insurance	77	0.0014			
Retirement Contribution	547	0.0100	0.1000	5,474	4,927
SS & Medicare	4,188	0.0765			
Health Insurance Contribution	12,940				
Life Insurance/Disability	75				
<b>Subtotal</b>	<b>78,043</b>			<b>78,043</b>	<b>0</b>
<b>Total Discrepancy</b>				<b>\$10,116</b>	

\* Original calculation included salary + car allowance multiplied by 0.0765