

Resolution 21-02
Local Agency Formation Commission
of Nevada County, California

Adopting a Work Program and Budget for Fiscal Year 2021-2022

WHEREAS, the Local Agency Formation Commission (LAFCo) is required by Section 56381 of the Government Code to adopt an annual budget adequate to allow the Commission to fulfill the purposes and programs of the Cortese-Knox-Hertzberg Local Government Reorganization Act; and

WHEREAS, the Commission is required to adopt a preliminary budget following a noticed public hearing and is also required to circulate the preliminary budget to the County, the cities, and the independent special districts of the county and to consider the comments of these agencies and the public prior to adoption of the final budget; and

WHEREAS, the Commission is required to adopt a final budget following a noticed public hearing and consideration of the comments of the public and affected agencies; and

WHEREAS, the Commission approved a Work Program and Proposed FY 2021-2022 Budget designed to provide for its accomplishment at its April 15, 2021 meeting, notice of which was given at the time and in the manner provided by law; and

WHEREAS, the Work Program and Preliminary Budget were circulated to the County, the cities and the independent special districts of the county as required; and

WHEREAS, estimates of current fiscal year revenue and expenses have been updated as necessary; and

WHEREAS, California Government Code Section 56381 requires that the Commission's budget must be equal to that adopted for the previous year unless the Commission finds that reduced staffing or program costs will nevertheless allow the Commission to fulfill the purposes and programs of LAFCo law; and

WHEREAS, the Commission has been able to reduce its expenditure budget for FY 2021-2022 from the previous fiscal year due to the completion of several large projects that required consultant assistance in the previous fiscal year. The Commission therefore finds that FY 2021-2022 expenditure budget will be sufficient to fulfill its purposes and its workprogram; and

WHEREAS, at the time and in the manner provided by law, the Executive Officer has given notice of the date, time, and place of a meeting by the Commission to consider adoption of a final budget; and

WHEREAS, the Commission has heard all interested parties desiring to be heard and has considered all relevant evidence and information presented at said meeting;

NOW, THEREFORE, the Nevada County Local Agency Formation Commission hereby determines, resolves, and orders the following:

1. The approved FY 2021-2022 LAFCo Work Program is hereby adopted.
2. The FY 2021-2022 Final LAFCo Budget is hereby approved and adopted.
3. The Commission hereby authorizes the Executive Officer, or her designee, to apply for grants, sign certifications and assurances, and execute agreements to facilitate receipt of

Resolution 21-02
Nevada LAFCo

revenues and expenditure of funds as set forth in the Final Budget and Work Program in accordance with the Commission's Bylaws.

4. The Commission directs staff to transmit the LAFCo budget for FY 2021-2022 (attached hereto) to the Nevada County Board of Supervisors and to each city, the clerk and chair of the City Selection Committee, and to each independent special district of Nevada County in compliance with Section 56381 of the California Government Code.

The foregoing resolution was duly passed by the Local Agency Formation Commission of Nevada County following a public hearing held on June 17, 2021 by the following roll call vote:

Ayes: Aguilar, Bullock, Heck, Hoek, Susman, Zabriskie, Grundel (Chair)

Noes: none

Abstains: none

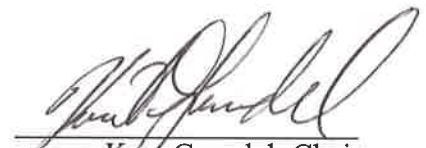
Absent: none

Signed and approved by me after its passage this 17th day of June, 2021.

Attest:



SR Jones, Executive Officer



Kurt Grundel, Chair
Nevada LAFCo

**BUDGET SUMMARY
FISCAL YEAR 2021-2022**

	2019-2020 AUDITED ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 ESTIMATED ACTUAL	2021-2022 ADOPTED BUDGET
REVENUES				
Fee Revenue	15,318	5,000	5,000	5,000
Refunds		(500)	(500)	(500)
Interest	7,766	1,800	4,000	1,800
Cost Recovery		300	-	300
Apportionment from Funding Agencies	391,620	409,027	409,027	391,246
TOTAL	414,704	415,627	417,527	397,846
EXPENDITURES				
Supplies and Services	51,775	65,507	50,316	67,256
Personnel	252,082	227,065	224,000	205,845
Professional Services	78,632	103,264	90,562	86,753
Depreciation	1,200			
Contingency		19,792	-	17,993
TOTAL	383,689	415,628	364,878	377,846
Increase (Decrease) in Net Assets	31,015	(1)	52,649	20,000

Amount to be funded from Net Assets: \$1 (52,649) (20,000)

Note: The FY 2019-20 Personnel Expenditures stated here were adjusted in the FYE 2020 Annual Audit to recognize expenditures of \$231,270 for payroll & benefits, and \$20,812 toward LAFCo's proportionate share of CalPERS Pension Liability. As of FYE 2019, CalPERS calculated LAFCo's net pension liability to be \$227,070.

2021-2022 Expenditures Budget

	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 ESTIMATED ACTUAL	2021-2022 ADOPTED BUDGET
SUPPLIES & SERVICES				
Information Technology (phone, computers, software)	7,439	13,802	13,800	13,802
Memberships	2,521	3,849	3,856	3,850
Office Supplies & Services	3,879	1,200	1,200	1,200
Postage and Copying	2,988	4,400	4,000	4,400
Rent	20,976	21,605	21,460	22,104
Notices and Publications	661	1,000	1,000	1,000
Stipends and Mileage - Commission Meetings	3,533	5,400	4,000	6,900
Mileage, Development & Travel	10,978	14,250	1,000	14,000
Equipment Expenses - Durable Goods		-	-	-
Depreciation Expense - noncash	1,200	1,222		1,222
Total Supplies & Services	52,975	65,506	50,316	67,256
PERSONNEL				
Executive Officer				
Clerk/Analyst				
Asst. Clerk				
Benefits, Taxes, Adjustments	252,082	227,065	224,000	205,845
Total Personnel	252,082	227,065	224,000	205,845
PROFESSIONAL SERVICES				
Consulting Contracts	35,019	45,000	41,152	27,200
CPA	580	300	635	300
Audit	7,952	8,175	8,175	8,235
Project Professional Services	1,070	1,200	1,000	1,200
Legal Services - Projects & Administration	18,212	19,800	19,800	19,800
Legal Services - Litigation	-	9,200	-	9,200
Administrative Support (County Auditor Services)	11,622	15,200	14,450	15,200
Insurance - Liability	4,177	4,389	5,350	5,618
Total Professional Services	78,632	103,264	90,562	86,753
CONTINGENCY				
Contingency		19,792	-	17,993
Total Contingency	-	19,792	-	17,993
Total Expenditures	383,689	415,627	364,878	377,846

2021-2022 Budget Narrative Summary

REVENUES

<u>Fee Deposits, Cost Recovery Charges, etc.:</u> Revenues from deposits toward project processing costs (less refunds); administrative cost recovery (e.g., copies); and charges passed through to other agencies for special activities.	\$4,800
<u>Interest</u>	\$1,800
<u>Appropriations:</u> Revenue from the County, cities, and districts, collected by the Auditor according to statutory formula.	\$391,246

EXPENDITURES

SUPPLIES & SERVICES

<u>Information Technology:</u> Includes contract and periodic charges for Communications, Information Systems and Geographic Information Services services (phone and fax, internet access, computer maintenance, mapping, and software).	\$13,802
<u>Membership & Dues:</u> Membership in California Association of LAFCos and California Special Districts Association (through which LAFCo obtains liability insurance).	\$3,850
<u>Office Supplies & Services:</u> Expendable supplies, small equipment items and incidental services.	\$1,200
<u>Postage & Copying Costs:</u> Document printing and mailing costs.	\$4,400
<u>Rent:</u> Annual rent charged by County for office space. Adjusted per annual CPI.	\$22,104
<u>Notices & Publications:</u> Advertisement of public hearings, availability of documents for review, and vacancies; occasional purchase of publications.	\$1,000
<u>Stipends:</u> \$75 per meeting; half stipend for committee meetings. Includes meeting mileage reimbursements.	\$6,900
<u>Mileage, Development & Travel:</u> Commissioner and staff education and development, including attendance at CALAFCo conferences and workshops; mileage to LAFCo meetings and LAFCo events; air fare, shuttle and parking fees; registration, food and lodging.	\$14,000
<u>Equipment Expenses:</u> Durable goods.	\$0
<u>Depreciation Expense:</u> Non-cash item; effects value of capital assets.	\$1,222

PERSONNEL

Compensation, benefits, and payroll taxes. \$205,845

The FY 2021-2022 budget includes funding for staff compensation and benefits in the following proportions:

Executive Officer (1.0 FTE) –net cost = \$148,731

Clerk/Analyst (0.50 FTE) –net cost = \$51,962

The costs listed above include payments toward LAFCo's Net Pension Liability. As of FYE 2020, the California Public Employees Retirement System (CalPERS) calculated the liability to be \$227,070

PROFESSIONAL SERVICES

<u>Consulting Contracts</u> : Funding required for implementation of the FY2021 – 2022 work program, including assistance with the preparation of environmental analysis of sphere of influence updates. Also includes funding for payroll and other bookkeeping assistance.	\$27,200
<u>CPA</u> : Services of a Certified Public Accountant (assists with budget set-up and year-end closing).	\$300
<u>Audit</u> : Annual audit of LAFCo's financial statements. Includes funding for the GASB 68 Accounting Valuation Reports, now required for preparation of each annual audit.	\$8,235
<u>Project Professional Services</u> : Professional and technical services utilized in the processing of applications (e.g., review of maps; compilation of owner/voter addresses for noticing; legal advice on specific proposals).	\$1,200
<u>Legal Services, Projects & Administration</u> : Routine legal services of LAFCo counsel (e.g., attendance at meetings, research on issues), pursuant to Counsel's contract with LAFCo.	\$19,800
<u>Legal Services, Litigation</u> : Legal services required for litigation; while none is anticipated, the Commission may wish to assign a base amount to this category. (Litigation costs relating to projects are generally covered by indemnification agreements with project proponents.)	\$9,200
<u>Administrative Support, Auditor</u> : County Auditor's charges for administration of LAFCo's funds (preparation of checks and processing of journal entries), and for apportionment of LAFCo's costs to the County, cities and special districts.	\$15,200
<u>Insurance, Liability</u> : Liability insurance obtained through participation in CSDA Risk Management Authority.	\$5,618

CONTINGENCY

<u>Contingency</u> : Provides for unanticipated expenses authorized by the Commission; 5% of expenditure budget.	\$17,993
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PROFORMA BALANCE SHEET FISCAL YEAR 2021-2022

	6/30/2020 AUDITED ACTUAL	6/30/2021 ESTIMATED ACTUAL	6/30/2022 ADOPTED BUDGET
ASSETS			
Cash	\$ 300,815	\$ 330,800	\$ 348,600
Prepaid Expenses	0	700	500
Accounts Receivable	0	1,000	6,000
Total Current Assets	<u>300,815</u>	<u>332,500</u>	<u>355,100</u>
Non-Current Assets			
Capital Assets - net of depreciation	1,200	64	20
Total Assets	<u>\$ 302,015</u>	<u>\$ 332,564</u>	<u>\$ 355,120</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	\$ 33,628	\$ 2,500	\$ 2,500
Accrued Payroll		6,600	6,600
Accrued Vacation	12,309	12,269	12,281
Deferred Revenue		2,500	5,000
Total Current Liabilities	<u>45,937</u>	<u>23,869</u>	<u>26,381</u>
Net Assets			
Invested in Capital Assets	1,200	64	20
Fund Balance (unrestricted) - allocated (see schedule)	157,479	217,243	244,867
Fund Balance (unrestricted) - undesignated	97,399	91,388	83,852
Total Net Assets	<u>256,078</u>	<u>308,695</u>	<u>328,739</u>
Total Liabilities and Net Assets	<u>\$ 302,015</u>	<u>\$ 332,564</u>	<u>\$ 355,120</u>
Schedule of Allocated Net Assets			
MSR & Sphere Updates (includes estimated interest earnings)	\$ 17,880	\$ 58,280	\$ 58,480
Equipment Replacement	4,000	4,000	4,000
In-force Contracts	-	-	-
CEQA & Other Studies	20,000	20,000	20,000
Litigation Reserve	50,000	50,000	70,000
PERS Liability Reserve	7,091	10,520	13,150
General Reserve	58,508	74,443	79,237
Total Allocated Net Assets	<u>\$ 157,479</u>	<u>\$ 217,243</u>	<u>\$ 244,867</u>
Remaining to allocate	0	0	0
Balance check	0	0	0

NOTES TO THE BALANCE SHEET:

Liabilities -- This Proforma Balance Sheet depicts estimated current liabilities; it does not include a statement of Nevada LAFCo's proportionate share of CalPERS long-term Pension Liability, which was identified for the first time in the audit of Fiscal Year 2014-2015. Note that the Commission's expenditure budget includes payments toward retiring the long-term Pension Liability, in accordance with the requirements of the Public Employees Retirement System (PERS).

Cash -- Prior year ending cash balance adjusted by adding the expected revenues, subtracting expected expenses, and adjusting for **Capital Assets Net of Depreciation** -- Carried forward from Capital Assets worksheet, which tracks depreciation of equipment,

Accounts Payable -- Estimate of current year budgeted expenses which will be unpaid at the end of the FY.

Accrued Payroll -- Estimate of current year budgeted payroll which will be unpaid at the end of the FY.

Accrued Vacation -- at mid-way thru current FY

Deferred Revenue -- Estimate of unexpended deposits at end of the fiscal year.

Capital Assets -- Carried from net amount above in asset section; required component of net asset balance.

Total Net Assets -- Total Assets less Total Liabilities

Apportionment Spreadsheet constructed by Nevada County Auditor's Office
 Notes: Cities revenue data is based on the 2016-17 State Controller's report, (Cities Local Agency Formation Committee report)
 Special districts revenue data is based on 2016-17 State Controller's Report
 This spreadsheet demonstrates how each category's one-third portion of LAFCo's

Agency	Share of LAFCo Budget	Apportionment Factor	LAFCo Services	Prior Year	Agency Revenues	Reference
County:			FYE 2022 Estimate	FYE 2021		
County of Nevada	33.3333%		130,415	136,342		
Cities:			130,415			
6314 City of Grass Valley	36.326%		47,375	49,528	31,803,278	
6313 City of Nevada City	11.211%		14,621	15,285	9,815,095	
6345 Town of Truckee	52.463%		68,420	71,529	45,931,077	
			130,415		87,549,450	Total Cities
Special Districts:			130,415			
6708 Nevada Cemetery District	0.3843%		501	524	565,104	no page # reference -
6709 Truckee Cemetery District	0.1677%		219	229	246,561	"ByTheNumbers"
6782 Beyers Lane Community Service District	0.0088%		11	12	12,937	
6737 Kingsbury Green Community Service District	0.0187%		24	25	27,466	
6780 Mystic Mine Road Community Service District	0.0392%		51	53	57,672	
6348 Higgins Fire District	0.0209%		27	28	30,661	
6722 Nevada County Consolidated Fire District	1.0884%		1,420	1,484	1,600,552	
6720 North San Juan Fire District	4.8562%		6,072	6,348	6,846,961	
6751 Oak Tree Park and Recreation District	0.2170%		283	296	319,156	
6721 Ophir Hill Fire District	0.0363%		47	50	53,410	
6723 Peardale-Chicago Park Fire District	0.4398%		574	600	646,763	
6745 Penn Valley Fire District	0.6331%		826	863	931,042	
6724 Rough and Ready Fire District	1.7125%		2,233	2,335	2,518,249	
6705 Truckee Fire District	0.1786%		233	243	262,612	
6726 Truckee-Donner Recreation and Park District	7.8954%		10,297	10,765	11,610,149	
6746 Western Gateway Regional Recreation and Park District	5.9126%		7,711	8,061	8,694,446	
6775 Bear River Recreation and Park District	0.1148%		150	156	168,769	
6707 Truckee Sanitary	0.1385%		181	189	203,600	
6710 Nevada County Resource Conservation District	6.0046%		7,831	8,187	8,829,702	
6250 Truckee Donner Public Utility District	0.1765%		230	241	259,572	
6711 San Juan Ridge County Water	27.5023%		35,867	37,497	40,441,943	
6713 Washington County Water	0.0177%		23	24	26,002	
6302 Nevada Irrigation District	0.0738%		96	101	108,573	
	42.5623%		55,508	58,030	62,587,628	
	100.000%		130,415		147,049,530	Total Districts
			391,246	409,025		
			391,246			

LAFCo FY 2021-2022 net budget.

** Multiple Function Utilities	Water Utility	Electric Utility	Fire Protection	Ambulance	Total
Truckee Donner Public Utility District	12,571,502	27,870,441			40,441,943
Washington County Water	103,523		5,050		108,573
Penn Valley Fire Prot. District			1,338,524	1,179,725	2,518,249
Nevada Irrigation District	37,058,776	23,337,519			2,191,333
					62,587,628

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	ADOPTED	ADOPTED		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
REVENUES																		
Fee Revenue																		
Direct Billings	73,487	9,092	21,634	12,384	206	19,967	27,913	10,760	3,671	5,753	6,098	4,834	3,328	15,318	4,800	4,800	4,800	
Refunds																		
Cost Recovery																		
Other																		
Apportionment from Funding Agencies	328,600	323,294	305,087	258,552	231,699	214,870	387,711	288,103	299,103	320,796	320,796	325,556	336,343	391,620	409,027	391,246	391,246	
TOTAL	402,087	332,386	326,721	271,336	231,905	234,837	415,624	309,863	302,774	326,549	326,894	330,390	339,671	406,938	413,827	396,046	396,046	
EXPENDITURES																		
Supplies and Services	63,208	52,880	66,727	58,169	57,542	59,886	50,754	53,438	55,985	45,299	53,123	53,408	62,351	52,975	65,507	67,256	67,256	
Personnel	192,343	201,775	214,748	196,286	186,190	97,962	184,855	189,229	175,620	196,689	210,023	230,653	241,741	252,082	227,065	205,845	205,845	
Professional Services	42,249	33,050	21,061	26,696	76,706	72,843	101,937	58,002	97,313	39,763	38,498	66,136	92,703	78,632	103,264	86,753	86,753	
Contingency (as budgeted)							64											
TOTAL	297,800	287,505	301,836	281,151	322,438	330,691	337,610	300,689	328,918	281,751	301,644	350,197	396,995	383,689	415,628	377,846	377,846	
Increase (Decrease) in Net Assets	117,277	61,993	32,926	(8,331)	(90,076)	(94,004)	80,358	11,000	(24,282)	47,862	29,917	(13,586)	(48,950)	31,015	(1)	20,000	20,000	
Interest	13,490	17,112	8,141	1,882	1,457	1,850	2,344	1,826	1,862	3,064	4,667	6,221	8,374	7,756	1,800	1,800	1,800	
EOY Net Assets (exclusive of long-term Pension Liability, as calculated beginning FYE 2015)	259,532	321,525	354,451	346,318	257,242	163,238	243,596	254,596	230,314	278,176	308,093	294,507	245,557	276,572	276,571	296,571	296,571	
Percentage Change Apportionment from prior year	-10%	-2%	-6%	-15%	-10%	-7%	80%	-23%	0%	7%	0%	1%	3%	16%	4%	-4%	-4%	
Percentage Change Expenditures from prior year	-21%	-3%	5%	-7%	15%	3%	2%	-11%	9%	-14%	7%	16%	13%	-3%	8%	-9%	-9%	

2021-2022 Projects and Staff Activity

Summary

Relative to significant annexation proposals, the City of Grass Valley has been working with a developer on a project involving construction of a recreational resort that would be located off McCourtney Road. This project would involve a sphere of influence amendment and annexation. Specific details are still fluid, but it is likely that a proposal to LAFCo would be submitted in FYE 2022. In addition, the City has been working with landowners in the area south of the City on an annexation proposal involving multiple properties; the City prepared an EIR for this project several years ago and is now preparing a supplement prior to moving forward with an annexation proposal. The City is anticipating wrapping up its environmental process in the spring of 2021, with a proposal possibly ready for Commission consideration in FYE 2022.

Nevada City had been involved in discussions with a landowner/developer regarding a proposed large scale residential development project located just west of Nevada City off Providence Mine Road, however, it is unlikely that these discussions will result in a proposal in FYE 2022.

Additional annexation proposals are generally submitted each year.

Relative to sphere of influence activities, efforts on the update of the Grass Valley sphere of influence plan will be initiated in 2021 and occupy much of FYE 2022. The sphere plan was last updated in 2011. Information from the 2015 Municipal Service Reviews on water and wastewater services will be utilized for this update.

Efforts on the sphere of influence update for the Nevada Irrigation District will continue to be delayed until completion of the District's Raw Water Master Plan. The District's last sphere update was completed in 2007. Several years ago, the District had plans to apply to LAFCo for a sphere amendment to allow annexation and water service to an area adjacent to current boundaries; this would have positioned the District to take the lead on preparation of an environmental document that could cover both the specific proposal as well as an update to the sphere of influence plan. Note that NID is a multi-county agency with significant service territory in Placer County; therefore, an update to the sphere will be closely coordinated with Placer LAFCo.

In 2007 the Commission developed a multi-year plan, schedule, and savings program for preparing, repeating and/or updating MSRs and sphere updates. The summary schedule, updated and adjusted, is attached and incorporated into this workprogram. The level of LAFCo administrative activity is not expected to change in any significant respect.

Applications

Proposals (including city and district annexations) 5-10

Planning

Sphere Updates 2

- Recreation and Park District Group (4 Recreation Districts) (initiated 2021, complete in FYE 2022)
- City of Grass Valley (multi-year project, initiated in FYE 2021)

Administrative Projects and Operational Activity

Communication

- Conduct annual organizational LAFCo workshops (including annual Ethics Training sessions for public officials)
- Conduct project-oriented and related subject workshops, as appropriate

Commissioner and Staff Development

- CALAFCo Conference (proposed budget includes funding for seven attendees in addition to staff)
- CALAFCo Staff Workshop
- Seminars and classes, as offered

Public Education

- Utilize media and speaking opportunities
- Submit articles to journals and newspapers
- Issue press releases on substantive actions
- Update agencies on LAFCo Commission membership
- Encourage agencies to request regular LAFCo meeting agendas

Budget Development and Control

- Monitor budget activity on a quarterly basis
- Annual audit of LAFCo financial statements
- Prepare annual work program and funding proposal for Commission consideration

Resource Development

- Monitor relevant legislation and litigation

Comprehensive Schedule

Agency	Sphere Plan		Related MSRs	MSRs & Updates	
	Current	Next		Current	Next
Nevada Irrigation District	2007	2023	West Co. Water	2015	2023*
			West Co. Water	2015	2027*
			West Co Wastewater	2015	2027*
Nevada City	2021	2027	West Co. Roads	2005	2027*
			West Co. Gen. Gov't Services	2004	2027*
			Countywide Fire	2005	2027*
			Countywide Recreation	2006	2027*
			West Co. Water	2015	2021*
Grass Valley	2011	2021	West Co Wastewater	2015	2021*
			West Co. Roads	2005	2021*
			West Co. General Gov't Services	2004	2021*
			Countywide Fire	2005	2021*
			Countywide Recreation	2006	2021*
Town of Truckee	2010	2022	East Co. General Gov't Services	2006	2022*
Truckee Sanitary District	2013	2022	East Co. Wastewater	2018	2022*
Truckee Donner PUD	2013	2022	East Co. Water	2019	2022*
			East Co. Electric	2013*	2022*
Resource Conservation District	2020	2026	Countywide Resource Conservation	2006	2026*
Cemetery Districts Group (2 districts)	2014	2022	Countywide Cemetery	2006	2022*
Countywide Fire/Emergency Group (9 districts)	2014	2022	Countywide Fire	2005	2022*
West Co. Water Group (2 districts)	2016	2022	West Co. Water	2015	2022*
West Co Wastewater (Co. San. Dist., 1 CSD)	2021	2026	West Co. Wastewater	2015	2026*
Recreation Group (4 districts)	2014	2021	Countywide Recreation	2006	2021*
Road Maintenance Agencies CSAs and CSDs Group (3 CSDs 10 CSAs)	2019	2025	West Co. Roads	2005	2025*

* MSR Determinations updated during Sphere update