

Les Baugh
County Member

Larry Farr
City Member

Stan Neutze
City Member Alternate

Francie Sullivan
City Member

Irwin Fust
Special District Member

Mary Rickert
County Member Alternate

Brenda Haynes
Special District Member



Larry Russell
Public Member

David Kehoe
County Member

Patricia A. Clarke
Special District Alternate

Katherine Ann Campbell
Public Member Alternate

George Williamson
Executive Officer

James M. Underwood
General Counsel

Kathy Bull
Manager

Agenda Item: 9.c.

Meeting Date: November 1, 2018

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

Subject: 1st Quarter Budget Reports

Background:

At the end of each Fiscal Quarter, staff provides an update to the overall expenditures.

Discussion:

The following 1st Quarter budget and fiscal information is included for the Commission's review and acceptance:

- Budget vs Actual Report as of September 30, 2018
- Revenue Statement as of September 30, 2018
- Financial Statement as of September 30, 2018
- Balance Sheet as of September 30, 2018

For the 1st Quarter budget report, most expenses should be approximately 25% spent. A couple of items to note on the Budget vs Actual Report are as follows:

1. Contributions from Special Districts show 99% share of cost received as of 9/30/2017. There were two Districts which had a pending share of cost, but of those balances, one was paid in October and the other is expected to be received shortly.
2. A few expenditures show a larger amount spent, such as Memberships, and Property & General Liability which can be accounted for as these are one-time payments.

Overall expenses as of September 30, 2018 are slightly over budget with 26% of the budget expended. After all invoices are paid for that period, the total expenses will be approximately 29% of the budget for Fiscal Year 2018/2019.

Recommendation:

It is recommended that the Commission review and accept the report as presented or provide staff direction as needed.

Attachments

**FY 2016/2017 4th Quarter
Budget vs Actual**

Categories	Adopted FY 2018/2019 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
REVENUES								
Interest	0	2	0	0	0	3	-3	
Intergovernmental Revenue								
Contribution from Cities	62,000	62,000	0	0	0	62,000	0	100%
Contribution from Shasta County	62,000	62,000	0	0	0	62,000	0	100%
Contribution from Special Districts	62,000	61,610	0	0	0	61,610	390	99%
Total Intergovernmental Revenue	186,000	185,610	0	0	0	185,610	390	100%
TOTAL REVENUES	186,000	185,612	0	0	0	185,613	387	100%
EXPENSES								
Salaries & Benefits								
Employer Expense								
Retirement - PERS - Previous EO	4,652	4,489	0	0	0	4,489	163	96%
Total Employer Expense	4,652	4,489	0	0	0	4,489	163	96%
Total Salaries & Benefits	4,652	4,489	0	0	0	4,489	163	96%
Services and Supplies								
Contract Employment Services								
Contract Executive Officer	61,500	9,860	0	0	0	9,860	51,640	16%
Contract LAFCO Personnel	44,650	14,073	0	0	0	14,073	30,577	32%
Total Contract Employment Services	106,150	23,934	0	0	0	23,934	82,216	23%
Office Services & Supplies								
Bank & Transfer Fees	120	30	0	0	0	30	90	25%
Communications	1,440	328	0	0	0	328	1,112	23%
Info Tech Tools & Equip	400	0	0	0	0	0	400	0%
Memberships	4,200	2,805	0	0	0	2,805	1,395	67%
Mileage Reimbursement	300	69	0	0	0	69	231	23%
Office Cleaning	1,140	285	0	0	0	285	855	25%
Office Expense	740	36	0	0	0	36	704	5%
Office Furnishings	0	0	0	0	0	0	0	0%
Office Supplies	1,500	162	0	0	0	162	1,338	11%
Postage & Shipping	700	130	0	0	0	130	570	19%
Printing	100	59	0	0	0	59	41	59%
Total Office Services & Supplies	10,640	3,904	0	0	0	3,904	6,736	37%

**FY 2016/2017 4th Quarter
Budget vs Actual**

Categories	Adopted FY 2018/2019 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
Professional Services								
Misc Professional Services								
Fiscal/Audit Services	3,000	0	0	0	0	0	3,000	0%
InfoTech Services	250	218	0	0	0	218	33	87%
InfoTech- Website	720	639	0	0	0	639	81	89%
Total Misc Professional Services	3,970	857	0	0	0	857	3,114	22%
Legal Counsel								
Misc Legal Services	10,000	525	0	0	0	525	9,475	5%
Total Legal Counsel	10,000	525	0	0	0	525	9,475	5%
Total Professional Services	13,970	1,382	0	0	0	1,382	12,589	10%
Rents, Leases & Misc								
Property & General Liability	1,943	1,810	0	0	0	1,810	133	93%
Publications/Legal Notices - Regular	1,000	380	0	0	0	380	620	38%
Rents & Leases Equipment - Postage Me	400	98	0	0	0	98	302	24%
Rents & Leases Equipment - Copier	4,765	1,120	0	0	0	1,120	3,645	24%
Rents & Leases of Structures	11,964	2,991	0	0	0	2,991	8,973	25%
Small Tools & Equipment	100	0	0	0	0	0	100	0%
Software	250	0	0	0	0	0	250	0%
Total Rents, Leases & Misc	20,422	6,398	0	0	0	6,398	14,024	31%
MSR/SOI Expenses								
GIS Services	3,600	620	0	0	0	620	2,980	17%
Postage Printing	200	0	0	0	0	0	200	0%
Public Hearing Notice	1,200	0	0	0	0	0	1,200	0%
Misc. Other	20,000	6,008	0	0	0	6,008	13,993	30%
Total MSR/SOI Expenses	25,000	6,628	0	0	0	6,628	18,373	27%
Utilities	950	0	0	0	0	0	950	0%
Total Services & Supplies	177,132	42,245	0	0	0	42,245	134,887	24%
TOTAL EXPENSES	181,784	46,734	0	0	0	46,734	135,050	26%
Appropriation for Contingency	4,216	4,216	0	0	0	4,216		
TOTAL BUDGET ALLOTMENT BALANCE	\$186,000	\$139,266	\$139,266	\$139,266	\$139,266	\$139,266		
CONTINGENCY FUND BALANCE								
Contingency Deposit	\$0	\$10,777	\$0	\$0	\$0	\$0	\$0	
Contingency Withdrawal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Contingency Balance	\$31,861	\$42,638	\$42,638	\$42,638	\$42,638	\$42,638	\$42,638	

**FY 2016/2017 4th Quarter
Budget vs Actual**

Categories	Adopted FY 2018/2019 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
FEE BASED SERVICES								
Received - Tierra Robles Formation		\$0				\$0		
Received - Fall River CSD Pre-Application		\$0				\$0		
Received - Redding Westridge Annex		\$0		\$1,800		\$1,800		
Received - Cottonwood Stephens Ridge					\$1,800	\$1,800		
						\$0		
Total Received Apps & Pre-Apps	\$10,000	\$0	\$0	\$1,800	\$1,800	\$3,600	\$6,400	
Charged - Tierra Robles Formation		\$0				\$0		
Charged - Fall River CSD Pre-Application		\$120				\$120		
Charged - Redding Westridge Annex		\$979				\$979		
Charged - Cottonwood Stephens Ridge		\$1,252			\$216	\$1,468		
						\$0		
Total Charged-Apps & Pre-Apps	\$10,000	\$2,351	\$0	\$0	\$216	\$2,567	\$7,433	
						\$0		
Total Refunded Apps & Pre-Apps		\$0	\$0	\$0	\$0	\$0	\$0	
Balance - Tierra Robles Formation		\$1,979				\$1,979		
Balance - Fall River CSD Pre-Application		-\$160				-\$160		
Balance - Redding Westridge Annex		-\$287				-\$287		
Balance - Cottonwood Stephens Ridge		\$332				\$332		
						\$0		
Total Balance Apps & Pre-Apps	\$10,000	\$1,863	\$0	\$0	\$0	\$1,863	\$8,137	
Amount held-Application Fee Fund	\$10,000	-\$2,351	\$0	\$1,800	\$1,584	\$1,033	\$8,967	

This is a true certified copy

A. Bull

Signature

10/04/2018
Date

Shasta Local Agency Formation Commission
Revenue Statement
July through September 2018

Cash Basis

Date	Memo	Account	Paid Amount
Anderson Cemetery District			
07/20/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	324.00
Total Anderson Cemetery District			324.00
Anderson Cottonwood Irrigation District			
07/16/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	9,167.00
Total Anderson Cottonwood Irrigation District			9,167.00
Anderson Fire Protection District			
08/13/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	2,789.00
Total Anderson Fire Protection District			2,789.00
Bella Vista Water District			
08/20/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	14,735.00
Total Bella Vista Water District			14,735.00
Burney Basin Mosquito Abatement District			
07/18/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	273.00
Total Burney Basin Mosquito Abatement District			273.00
Burney Cemetery District			
07/10/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	248.00
Total Burney Cemetery District			248.00
Burney Fire Protection District			
07/20/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,344.00
Total Burney Fire Protection District			1,344.00
Burney Water District			
07/16/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	3,376.00
Total Burney Water District			3,376.00
Castella Fire Protection District			
08/15/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	355.00
Total Castella Fire Protection District			355.00
Centerville Community Services			
07/23/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	2,189.00
Total Centerville Community Services			2,189.00
City of Anderson			
07/10/2018	LAFCO FEES 2018/2019	41010 · Contribution from Cities	1,988.00
Total City of Anderson			1,988.00
City of Redding			
West Ridge Annexation			
07/18/2018	Westridge Greenview, McCullough and...	52419 · Misc Other	-8.00
08/09/2018	Contract staff services	52008 · Contract LAFCO Personnel	-119.52
08/09/2018	Contract staff services	52008 · Contract LAFCO Personnel	-239.04
08/09/2018	Contract staffing services	52008 · Contract LAFCO Personnel	-89.64
08/09/2018	Contract staffing services	52008 · Contract LAFCO Personnel	-119.52
08/09/2018	Public Notice - Westridge	52440 · Public Hearing Notice	-234.00
09/13/2018	Westridge Greenview, McCullough and...	52410 · CDFW Fees	-50.00
Total West Ridge Annexation			-859.72
City of Redding - Other			

Shasta Local Agency Formation Commission
Revenue Statement
July through September 2018

Cash Basis

Date	Memo	Account	Paid Amount
08/15/2018	LAFCO FEES 2018/2019	41010 · Contribution from Cities	55,216.00
	Total City of Redding - Other		55,216.00
	Total City of Redding		54,356.28
City of Shasta Lake			
07/20/2018	LAFCO FEES 2018/2019	41010 · Contribution from Cities	4,796.00
	Total City of Shasta Lake		4,796.00
Clear Creek Community Services District			
07/31/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	4,663.00
	Total Clear Creek Community Services District		4,663.00
Cottonwood Cemetery District			
07/10/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	355.00
	Total Cottonwood Cemetery District		355.00
Cottonwood Fire Protection District			
07/31/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,269.00
	Total Cottonwood Fire Protection District		1,269.00
Cottonwood Water District			
Stephens Ridge			
08/09/2018	Contract staff services	52008 · Contract LAFCO Personnel	-119.52
08/09/2018	Contract staffing services	52008 · Contract LAFCO Personnel	-29.88
08/24/2018	Contract Executive Officer services	52402 · EO - Application Processing	-448.00
08/24/2018	Contract Executive Officer services	52403 · Staff - Application Processing	-319.00
09/13/2018	August Executive Officer Services	52402 · EO - Application Processing	-336.00
	Total Stephens Ridge		-1,252.40
Cottonwood Water District - Other			
07/16/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,100.00
	Total Cottonwood Water District - Other		1,100.00
	Total Cottonwood Water District		-152.40
Fall River Mills Fire Protection District			
07/31/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	162.00
	Total Fall River Mills Fire Protection District		162.00
Fall River Valley Community Services Dist			
08/20/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,186.00
	Total Fall River Valley Community Services Dist		1,186.00
Halcumb Cemetery District			
08/20/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	103.00
	Total Halcumb Cemetery District		103.00
Happy Valley Fire Protection District			
07/23/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,025.00
	Total Happy Valley Fire Protection District		1,025.00
Igo Ono Community Services District			
07/10/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	175.00
	Total Igo Ono Community Services District		175.00
Mayers Memorial Hospital District			

Shasta Local Agency Formation Commission
Revenue Statement
July through September 2018

Cash Basis

Date	Memo	Account	Paid Amount
07/18/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	3,351.00
	Total Mayers Memorial Hospital District		3,351.00
McArthur Fire Protection District			
08/27/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	77.00
	Total McArthur Fire Protection District		77.00
Millville Fire Protection District			
07/16/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	224.00
	Total Millville Fire Protection District		224.00
Millville Masonic & Odd Fellows CD			
09/13/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	242.00
	Total Millville Masonic & Odd Fellows CD		242.00
Mountain Gate Community Services District			
07/31/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	2,112.00
	Total Mountain Gate Community Services District		2,112.00
Pine Grove Cemetery District			
07/31/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	191.00
	Total Pine Grove Cemetery District		191.00
Pine Grove Mosquito Abatement District			
08/30/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	194.00
	Total Pine Grove Mosquito Abatement District		194.00
Shasta Community Services District			
08/22/2018	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	0.30
08/22/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,175.50
08/22/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,175.20
	Total Shasta Community Services District		2,351.00
Shasta County			
07/10/2018	LAFCO FEES 2018/2019	41020 · Contribution from Shasta County	62,000.00
	Total Shasta County		62,000.00
Shasta Lake Fire Protection District			
08/06/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,601.00
	Total Shasta Lake Fire Protection District		1,601.00
Shasta Mosquito & Vector Control District			
07/23/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	5,348.00
	Total Shasta Mosquito & Vector Control District		5,348.00
Tucker Oaks Water District			
07/10/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	77.00
	Total Tucker Oaks Water District		77.00
Western Shasta Resource Conservation Dist			
08/29/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,004.00
	Total Western Shasta Resource Conservation Dist		1,004.00
TOTAL			183,497.88

**Shasta Local Agency Formation Commission
Financial Statement
July through September 2018**

Cash Basis

	Jul - Sep 18
Ordinary Income/Expense	
Income	
41000 · Intergovernmental Revenue	
41010 · Contribution from Cities	62,000.00
41020 · Contribution from Shasta County	62,000.00
41030 · Contribution from Special Distr	61,610.00
Total 41000 · Intergovernmental Revenue	185,610.00
Total Income	185,610.00
Gross Profit	185,610.00
Expense	
51000 · Salaries & Benefits	
51100 · Employer Payroll Expense	
51103 · Retirement - PERS - Previous EO	4,489.00
Total 51100 · Employer Payroll Expense	4,489.00
Total 51000 · Salaries & Benefits	4,489.00
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	9,860.28
52008 · Contract LAFCO Personnel	15,029.64
Total 52005 · Contract Employment Services	24,889.92
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	30.00
52020 · Communications	328.00
52060 · Memberships	2,805.00
52070 · Mileage Reimbursement	69.16
52078 · Office Cleaning	285.00
52080 · Office Expense	35.53
52100 · Office Supplies	161.94
52110 · Postage & Shipping	130.00
52120 · Printing	59.40
Total 52009 · Office Services & Supplies	3,904.03
52200 · Professional Services	
52201 · Misc Professional Services	
52251 · InfoTech Services	217.50
52270 · InfoTech - Website	639.00
Total 52201 · Misc Professional Services	856.50
52285 · Legal Services	
52287 · Miscellaneous Legal Service	525.00
Total 52285 · Legal Services	525.00
Total 52200 · Professional Services	1,381.50
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	1,809.86
52320 · Publication/Legal Notice-Reg	379.80
52331 · Rents & Leases Equip Post Meter	97.58
52332 · Rents & Leases Equip Copier	1,119.78
52345 · Rents & Leases of Structures	2,991.00
Total 52309 · Rents, Leases & Misc.	6,398.02
52400 · Application Processing Expenses	
52402 · EO - Application Processing	784.00

Shasta Local Agency Formation Commission
Financial Statement
July through September 2018

Cash Basis

	<u>Jul - Sep 18</u>
52403 · Staff - Application Processing	319.00
52410 · CDFW Fees	50.00
52419 · Misc Other	8.00
52440 · Public Hearing Notice	234.00
Total 52400 · Application Processing Expenses	<u>1,395.00</u>
52670 · MSR/SOI Expenses	
52675 · GIS Services	620.00
52680 · Misc. Other	6,007.50
Total 52670 · MSR/SOI Expenses	<u>6,627.50</u>
Total 52000 · Services & Supplies	<u>44,595.97</u>
Total Expense	<u>49,084.97</u>
Net Ordinary Income	136,525.03
Other Income/Expense	
Other Income	
45000 · Interest	2.39
Total Other Income	<u>2.39</u>
Net Other Income	<u>2.39</u>
Net Income	<u><u>136,527.42</u></u>

**Shasta Local Agency Formation Commission
Balance Sheet**

Cash Basis

As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
10020 · US Bank - Operational	
10021 · Application Fees	9,429.59
10020 · US Bank - Operational - Other	138,684.31
Total 10020 · US Bank - Operational	148,113.90
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	46,695.00
10030 · US Bank - Savings - Other	6.06
Total 10030 · US Bank - Savings	46,701.06
Total Checking/Savings	194,814.96
Accounts Receivable	
11001 · Accounts Receivable	1,122.97
Total Accounts Receivable	1,122.97
Total Current Assets	195,937.93
TOTAL ASSETS	195,937.93
LIABILITIES & EQUITY	
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-20,230.35
Net Income	136,527.42
Total Equity	195,937.93
TOTAL LIABILITIES & EQUITY	195,937.93