

Les Baugh
County Member

Irwin Fust
Special District Member

Larry Farr
City Member

Mary Rickert
County Member Alternate

Stan Neutze
City Member

Brenda Haynes
Special District Member

Francie Sullivan
City Member Alternate



Vacant
Public Member

David Kehoe
County Member

Patricia A. Clarke
Special District Alternate

Bob Richardson
Public Member Alternate

George Williamson
Executive Officer

James M. Underwood
General Counsel

Kathy Bull
Office Manager

Agenda Item: 9.c.

Meeting Date: December 7, 2017

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, 2017
- Revenue Statement as of September 30, 2017
- Financial Statement as of September 30, 2017
- Balance Sheet as of September 30, 2017

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 98% share of cost received as of 9/30/2017. There are two Districts which have a pending share of cost, Western Shasta with \$1,070.00 outstanding and Buckeye FPD with \$231.00 outstanding. Staff is working to resolve the outstanding balances.
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.
3. Budget Item for Info Tech-Website shows an overage of \$283.00 which is for annual website security. This amount was not included in the budget in error. Staff will ask the Commission for an amendment to this section of the budget at a later Commission Meeting.

Overall expenses as of September 30, 2017 are slightly under budget with 22% of the budget expended. After all invoices are paid for that period, the total expenses will be approximately 27% of the budget for Fiscal Year 2017/2018.

Recommendation:

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

Attachments

FY 2017/2018 1st Quarter
Budget vs Actual

Categories	Adopted FY 2017/2018 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	0.16				0.16	0	0%
Intergovernmental Revenue								
Contribution from Cities	62,000	62,000				62,000	0	100%
Contribution from Shasta County	62,000	62,000				62,000	0	100%
Contribution from Special Districts	62,000	60,607				60,607	1,393	98%
Total Intergovernmental Revenue	186,000	184,607	0	0	0	184,607	1,393	99%
TOTAL REVENUES	186,000	184,607	0	0	0	184,607	1,393	99%
EXPENSES								
Salaries & Benefits								
Employer Expense								
Retirement - PERS - Previous EO	4,573	4,133				4,133	440	90%
Total Employer Expense	4,573	4,133	0	0	0	4,133	440	90%
Total Salaries & Benefits	4,573	4,133	0	0	0	4,133	440	90%
Services and Supplies								
Contract Employment Services								
Contract Executive Officer	60,000	11,230				11,230	48,770	19%
Contract LAFCO Personnel	43,535	11,156				11,156	32,379	26%
Total Contract Employment Services	103,535	22,386	0	0	0	22,386	81,149	22%
Office Services & Supplies								
Bank & Transfer Fees	120	10				10	110	8%
Communications	1,440	319				319	1,121	22%
Info Tech Tools & Equip	400	0				0	400	0%
Memberships	3,816	2,726				2,726	1,090	71%
Mileage Reimbursement	240	0				0	240	0%
Office Cleaning	1,140	285				285	855	25%
Office Expense	740	54				54	686	7%
Office Furnishings	0	0				0	0	0%
Office Supplies	1,500	139				139	1,361	9%
Postage & Shipping	700	65				65	635	9%
Printing	300	0				0	300	0%
Total Office Services & Supplies	10,396	3,598	0	0	0	3,598	6,798	35%


FY 2017/2018 1st Quarter
Budget vs Actual

Categories	Adopted FY 2017/2018 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	7,500					0	7,500	0%
InfoTech Services	250					0	250	0%
InfoTech- Website	320	603				603	-283	188%
Total Misc Professional Services	8,070	603	0	0	0	603	7,468	7%
Legal Counsel								
Misc Legal Services	10,000	810				810	9,190	8%
Total Legal Counsel	10,000	810	0	0	0	810	9,190	8%
Total Professional Services	18,070	1,413	0	0	0	1,413	16,658	8%
Rents, Leases & Misc								
Property & General Liability	1,833	1,833				1,833	0	100%
Publications/Legal Notices - Regular	1,000	0				0	1,000	0%
Rents & Leases Equipment - Postage Me	400	98				98	302	24%
Rents & Leases Equipment - Copier	4,782	1,155				1,155	3,627	24%
Rents & Leases of Structures	11,504	2,820				2,820	8,684	25%
Small Tools & Equipment	100	0				0	100	0%
Software	0	0				0	0	0%
Total Rents, Leases & Misc	19,619	5,905	0	0	0	5,905	13,714	30%
MSR/SOI Expenses								
GIS Services	3,592	1,023				1,023	2,569	28%
Postage Printing	400	0				0	400	0%
Public Hearing Notice	1,008	0				0	1,008	0%
Misc. Other	20,000	2,056				2,056	17,944	10%
Total MSR/SOI Expenses	25,000	3,079	0	0	0	3,079	21,921	12%
Utilities	750	252				252	498	34%
Total Services & Supplies	177,370	36,632	0	0	0	36,632	140,738	21%
TOTAL EXPENSES	181,943	40,765	0	0	0	40,765	141,178	22%
Contingency Fund Balance								
Appropriation for Contingency	4,057					0	0	
TOTAL BUDGET ALLOTMENT BALANCE	\$186,000	\$145,235	\$0	\$0	\$0	\$145,235	\$0	22%
CONTINGENCY FUND BALANCE								
Contingency Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Withdrawal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Balance	\$31,862	\$0	\$0	\$0	\$0	\$31,862	\$31,862	\$31,862

**FY 2017/2018 1st Quarter
Budget vs Actual**

Categories	Adopted FY 2017/2018 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								
Received - CSA 25 - Bennett								
Received - Fall River CSD								
Total Received Apps & Pre-Apps	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000	
Charged - Tierra Tobles						\$0		
Charged - CSA 25 - Bennett		\$1,312				\$1,312		
Charged - Fall River CSD		\$1,465				\$1,465		
Total Charged-Apps & Pre-Apps	\$10,000	\$2,777	\$0	\$0	\$0	\$2,777	\$7,223	
Amount held-Application Fee Fund	\$10,000	-\$2,777	\$0	\$0	\$0	-\$2,777	\$12,777	

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Signature

11/30/2017
Date

Shasta Local Agency Formation Commission
Revenue Statement
July through September 2017

Cash Basis

Date	Memo	Account	Paid Amount
07/17/2017	Anderson Cemetery District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	426.00
	Total Anderson Cemetery District		426.00
07/12/2017	Anderson Cottonwood Irrigation District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	8,239.00
	Total Anderson Cottonwood Irrigation District		8,239.00
07/31/2017	Anderson Fire Protection District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	2,816.00
	Total Anderson Fire Protection District		2,816.00
07/31/2017	Bella Vista Water District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	16,346.00
	Total Bella Vista Water District		16,346.00
07/31/2017	Burney Basin Mosquito Abatement District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	302.00
	Total Burney Basin Mosquito Abatement District		302.00
07/17/2017	Burney Cemetery District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	269.00
	Total Burney Cemetery District		269.00
07/26/2017	Burney Fire Protection District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,630.00
	Total Burney Fire Protection District		1,630.00
07/25/2017	Burney Water District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	3,437.00
	Total Burney Water District		3,437.00
07/19/2017	Castella Fire Protection District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	440.00
	Total Castella Fire Protection District		440.00
07/25/2017	Centerville Community Services FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	2,655.00
	Total Centerville Community Services		2,655.00
07/19/2017	City of Anderson FY 2017/2018 Share of Cost	41010 · Contribution from Cities	1,754.00
	Total City of Anderson		1,754.00
08/22/2017	City of Redding FY 2017/2018 Share of Cost	41010 · Contribution from Cities	55,105.00
	Total City of Redding		55,105.00
07/13/2017	City of Shasta Lake FY 2017/2018 Share of Cost	41010 · Contribution from Cities	5,141.00
	Total City of Shasta Lake		5,141.00

Shasta Local Agency Formation Commission
Revenue Statement
July through September 2017

Cash Basis

Date	Memo	Account	Paid Amount
Clear Creek Community Services District			
07/20/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	4,830.00
Total Clear Creek Community Services District			4,830.00
Cottonwood Cemetery District			
07/19/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	288.00
Total Cottonwood Cemetery District			288.00
Cottonwood Fire Protection District			
08/03/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,245.00
Total Cottonwood Fire Protection District			1,245.00
Cottonwood Water District			
07/19/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,192.00
Total Cottonwood Water District			1,192.00
Fall River Mills Cemetery District Pine Grove Consolidation			
07/31/2017	Fall River/Pine Grove Consolidation	42000 · Application Fees	1,925.03
Total Pine Grove Consolidation			1,925.03
Total Fall River Mills Cemetery District			1,925.03
Fall River Mills Fire Protection District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	183.00
Total Fall River Mills Fire Protection District			183.00
Fall River Resource Conservation District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	109.00
Total Fall River Resource Conservation District			109.00
Fall River Valley Community Services Dist Annexation			
08/14/2017	July Executive Officer services	52402 · EO - Application Processing	-432.00
08/14/2017	July Executive Officer services	52403 · Staff - Application Processing	-400.00
08/14/2017	July Executive Officer services	52415 · GIS Services	-124.00
08/23/2017	Pre-application deposit fees	42000 · Application Fees	2,500.00
09/07/2017	August Executive Officer Services	52402 · EO - Application Processing	-216.00
09/07/2017	August Executive Officer Services	52403 · Staff - Application Processing	-93.00
09/07/2017	August Executive Officer Services	52415 · GIS Services	-180.00
Total Annexation			1,055.00
Fall River Valley Community Services Dist - Other			
08/22/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,256.00
Total Fall River Valley Community Services Dist - Other			1,256.00
Total Fall River Valley Community Services Dist			2,311.00
Halcumb Cemetery District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	95.00
Total Halcumb Cemetery District			95.00
Happy Valley Fire Protection District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,239.00
Total Happy Valley Fire Protection District			1,239.00

Shasta Local Agency Formation Commission
Revenue Statement
 July through September 2017

Cash Basis

Date	Memo	Account	Paid Amount
Igo Ono Community Services District			
07/19/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	161.00
Total Igo Ono Community Services District			161.00
McArthur Fire Protection District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	148.00
Total McArthur Fire Protection District			148.00
Millville Fire Protection District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	203.00
Total Millville Fire Protection District			203.00
Millville Masonic & Odd Fellows CD			
08/30/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	245.00
Total Millville Masonic & Odd Fellows CD			245.00
Mountain Gate Community Services District			
08/30/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	2,353.00
Total Mountain Gate Community Services District			2,353.00
Pine Grove Cemetery District			
08/14/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	224.00
Total Pine Grove Cemetery District			224.00
Pine Grove Mosquito Abatement District			
07/17/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	218.00
Total Pine Grove Mosquito Abatement District			218.00
Shasta Community Services District			
08/10/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,160.50
08/10/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,160.20
Total Shasta Community Services District			2,320.70
Shasta County			
CSA 25 - Keswick - Bennett			
07/17/2017	Keswick - Todd Bennett Annexation	42000 · Application Fees	1,600.00
08/14/2017	July Executive Officer services	52402 · EO - Application Processing	-540.00
08/14/2017	July Executive Officer services	52403 · Staff - Application Processing	-540.00
08/14/2017	July Executive Officer services	52415 · GIS Services	-124.00
09/07/2017	August Executive Officer Services	52402 · EO - Application Processing	-108.00
Total CSA 25 - Keswick - Bennett			288.00
Shasta County - Other			
07/12/2017	FY 2017/2018 Share of Cost	41020 · Contribution from Shasta County	62,000.00
Total Shasta County - Other			62,000.00
Total Shasta County			62,288.00
Shasta Lake Fire Protection District			
07/25/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,931.00
Total Shasta Lake Fire Protection District			1,931.00

Shasta Local Agency Formation Commission
Revenue Statement
July through September 2017

Cash Basis

Date	Memo	Account	Paid Amount
07/25/2017	Shasta Mosquito & Vector Control District FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	5,806.00
	Total Shasta Mosquito & Vector Control District		5,806.00
TOTAL			187,874.73

Shasta Local Agency Formation Commission
Financial Statement
 July through September 2017

Cash Basis

	Jul - Sep 17
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	60,606.70
Total 41000 · Intergovernmental Revenue	184,606.70
42000 · Application Fees	6,025.03
Total Income	190,631.73
Gross Profit	190,631.73
Expense	
51000 · Salaries & Benefits	
51100 · Employer Payroll Expense	
51103 · Retirement - PERS - Previous EO	4,133.00
Total 51100 · Employer Payroll Expense	4,133.00
Total 51000 · Salaries & Benefits	4,133.00
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	11,229.88
52008 · Contract LAFCO Personnel	11,155.68
Total 52005 · Contract Employment Services	22,385.56
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	30.00
52020 · Communications	319.36
52060 · Memberships	2,726.00
52078 · Office Cleaning	285.00
52080 · Office Expense	54.33
52100 · Office Supplies	138.75
52110 · Postage & Shipping	64.65
Total 52009 · Office Services & Supplies	3,618.09
52200 · Professional Services	
52201 · Misc Professional Services	
52270 · InfoTech - Website	602.50
Total 52201 · Misc Professional Services	602.50
52285 · Legal Services	
52287 · Miscellaneous Legal Service	810.00
Total 52285 · Legal Services	810.00
Total 52200 · Professional Services	1,412.50
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	1,833.02
52331 · Rents & Leases Equip Post Meter	97.60
52332 · Rents & Leases Equip Copier	1,154.73
52345 · Rents & Leases of Structures	2,820.00
Total 52309 · Rents, Leases & Misc.	5,905.35
52400 · Application Processing Expenses	
52402 · EO - Application Processing	1,296.00
52403 · Staff - Application Processing	1,033.00

Shasta Local Agency Formation Commission
Financial Statement
 July through September 2017

Cash Basis

	Jul - Sep 17
52415 · GIS Services	428.00
Total 52400 · Application Processing Expenses	2,757.00
52670 · MSR/SOI Expenses	
52675 · GIS Services	1,023.00
52680 · Misc. Other	2,056.00
Total 52670 · MSR/SOI Expenses	3,079.00
52720 · Utilities	251.82
Total 52000 · Services & Supplies	39,409.32
Total Expense	43,542.32
Net Ordinary Income	147,089.41
Other Income/Expense	
Other Income	
45000 · Interest	0.40
Total Other Income	0.40
Net Other Income	0.40
Net Income	147,089.81

Shasta Local Agency Formation Commission Balance Sheet

Cash Basis

As of September 30, 2017

	Sep 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10020 · US Bank - Operational	
10021 · Application Fees	9,150.00
10020 · US Bank - Operational - Other	151,528.60
Total 10020 · US Bank - Operational	160,678.60
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	31,861.00
10030 · US Bank - Savings - Other	0.52
Total 10030 · US Bank - Savings	31,861.52
Total Checking/Savings	192,540.12
Total Current Assets	192,540.12
TOTAL ASSETS	192,540.12
LIABILITIES & EQUITY	
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-34,190.55
Net Income	147,089.81
Total Equity	192,540.12
TOTAL LIABILITIES & EQUITY	192,540.12