

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



Dick Fyten  
Public Member

Bob Richardson  
Public Member Alternate

David Kehoe  
County Member

George Williamson  
Executive Officer

Vacant  
Special District Alternate

James M. Underwood  
General Counsel

Kathy Bull  
Office Manager

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## Agenda Item: 5.c.

**Meeting Date:** February 2, 2017

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

**Subject:** 2<sup>nd</sup> Quarter Budget Information/Mid-Year Budget Review

### **Background:**

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

### **Discussion:**

The following 2<sup>nd</sup> Quarter Budget Information and Mid-Year Budget Review is included for the Commission's review and acceptance:

- Budget vs Actual Report as of December 31, 2016
- Financial Statement as of December 31, 2016
- Balance Sheet as of December 31, 2016

For the 2<sup>nd</sup> Quarter or Mid-Year Budget Review, expenses should be around 50% spent with 50% remaining in the overall budget. A couple of items to note on the Budget vs Actual Report are as follows:

- Expenses for Contract Employment Services show a total of 43% expenditure, however, some invoices were paid in January for services within the 2<sup>nd</sup> quarter. With the inclusion of these invoices, there is a total of 51% expenditures have been paid through the 2<sup>nd</sup> quarter.
- Office supplies shows 62% of the budget used. After the office relocation, building signs needed to be purchased in one time amount of \$685.
- The City of Redding Utilities Department required a deposit of \$558.90 to connect with their services. After one full year in good standing, this amount will be credited to the Shasta LAFCO account. Monthly utility costs have been much lower than previously anticipated and there is an expectation to have a surplus of around \$400 at the end of the fiscal year including payment for deposit. The deposit should be credited next fiscal year.
- Overall, the total expenses are at 45% as of December 31, 2016. After all invoices were paid for that period, the total expenses paid are approximately 51% with \$83,315 remaining in the budget for Fiscal Year 2016/2017.

### **Recommendation:**

It is recommended that the Commission review and accept the reports as provided or provide direction to staff as needed.

**FY 2016/2017 1st Quarter  
Budget vs Actual**

Categories	Adopted FY 2016/2017 Budget	Revised FY 2016/2017 Budget	1st Quarter Actual	2nd Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
<b>REVENUES</b>							
Interest	180	180	62	23	85	95	47%
<b>Intergovernmental Revenue</b>							
Contribution from Cities	62,000	62,000	62,000	0	62,000	0	100%
Contribution from Shasta County	62,000	62,000	62,000	0	62,000	0	100%
Contribution from Special Districts	62,000	62,000	58,163	3,838	62,001	-1	100%
<b>Total Intergovernmental Revenue</b>	<b>186,000</b>	<b>186,000</b>	<b>182,163</b>	<b>3,838</b>	<b>186,001</b>	<b>-1</b>	<b>100%</b>
Miscellaneous Revenue	0	0	5,000	-593	4,407	-4,407	
<b>TOTAL REVENUES</b>	<b>186,180</b>	<b>186,180</b>	<b>187,225</b>	<b>3,268</b>	<b>190,493</b>	<b>-4,313</b>	<b>102%</b>
<b>EXPENSES</b>							
<b>Salaries &amp; Benefits</b>							
<b>Employer Expense</b>							
Retirement - PERS - Previous EO	3,100	3,811	3,811	0	3,811	0	100%
<b>Total Employer Expense</b>	<b>3,100</b>	<b>3,811</b>	<b>3,811</b>	<b>0</b>	<b>3,811</b>	<b>0</b>	<b>100%</b>
<b>Total Salaries &amp; Benefits</b>	<b>3,100</b>	<b>3,811</b>	<b>3,811</b>	<b>0</b>	<b>3,811</b>	<b>0</b>	<b>100%</b>
<b>Services and Supplies</b>							
<b>Contract Employment Services</b>							
Contract Executive Officer	60,000	60,000	3,996	17,502	21,498	38,502	36%
Contract LAFCO Personnel	40,000	40,000	8,636	8,523	17,159	22,841	43%
<b>Total Contract Employment Services</b>	<b>100,000</b>	<b>100,000</b>	<b>12,632</b>	<b>26,025</b>	<b>38,657</b>	<b>61,343</b>	<b>39%</b>
<b>Office Services &amp; Supplies</b>							
Bank & Transfer Fees	120	120	43	30	73	47	61%
Communications	2,320	2,320	578	551	1,129	1,191	49%
Info Tech Tools & Equip	400	400	0	0	0	400	0%
Memberships	3,555	3,555	2,548	1,231	3,779	-224	106%
Mileage Reimbursement	240	240	70	61	131	109	55%
Office Cleaning	1,500	1,500	285	410	695	805	46%
Office Expense	740	740	31	262	293	447	40%
Office Furnishings	200	200	0	0	0	200	0%
Office Supplies	1,500	1,500	179	749	928	572	62%
Postage & Shipping	675	675	372	191	563	112	83%
Printing	500	500	0	118	118	382	24%



**FY 2016/2017 1st Quarter  
Budget vs Actual**

Categories	Adopted FY 2016/2017 Budget	Revised FY 2016/2017 Budget	1st Quarter Actual	2nd Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
<b>Total Office Services &amp; Supplies</b>	<b>11,750</b>	<b>11,750</b>	<b>4,106</b>	<b>3,602</b>	<b>7,708</b>	<b>4,042</b>	<b>66%</b>
<b>Professional Services</b>							
<b>Misc Professional Services</b>							
Fiscal/Audit Services	2,000	2,000	0	0	0	2,000	0%
InfoTech Services	250	250	0	0	0	250	0%
InfoTech- Website	950	950	320	998	1,318	-368	139%
<b>Total Misc Professional Services</b>	<b>3,200</b>	<b>3,200</b>	<b>320</b>	<b>998</b>	<b>1,318</b>	<b>1,882</b>	<b>41%</b>
<b>Legal Counsel</b>							
Misc Legal Services	14,000	14,000	450	319	769	13,232	5%
<b>Total Legal Counsel</b>	<b>14,000</b>	<b>14,000</b>	<b>450</b>	<b>319</b>	<b>769</b>	<b>13,232</b>	<b>5%</b>
<b>Total Professional Services</b>	<b>17,200</b>	<b>17,200</b>	<b>770</b>	<b>1,317</b>	<b>2,087</b>	<b>15,114</b>	<b>12%</b>
<b>Rents, Leases &amp; Misc</b>							
Property & General Liability	1,683	1,683	1,630	0	1,630	53	97%
Publications/Legal Notices - Regular	1,000	1,000	0	30	30	970	3%
Rents & Leases Equipment - Postage Me	400	400	98	98	196	204	49%
Rents & Leases Equipment - Copier	4,765	4,765	1,360	1,153	2,513	2,252	53%
Rents & Leases of Structures	12,249	12,249	5,378	2,820	8,198	4,051	67%
Small Tools & Equipment	200	200	0	66	66	134	33%
Software	1,000	1,000	0	0	0	1,000	0%
<b>Total Rents, Leases &amp; Misc</b>	<b>21,297</b>	<b>21,297</b>	<b>8,466</b>	<b>4,167</b>	<b>12,633</b>	<b>8,664</b>	<b>59%</b>
<b>MSR/SOI Expenses</b>							
GIS Services	1,050	1,050	0	1,488	1,488	-438	142%
Postage Printing	200	200	0	0	0	200	0%
Public Hearing Notice	250	250	0	0	0	250	0%
Misc. Other	8,500	8,500	581	5,302	5,883	2,617	69%
<b>Total MSR/SOI Expenses</b>	<b>10,000</b>	<b>10,000</b>	<b>581</b>	<b>6,790</b>	<b>7,371</b>	<b>2,629</b>	<b>74%</b>
<b>Moving Expenses</b>							
Communication	99	99	0	0	0	99	0%
Contract - LAFCO Staff	3,571	3,571	1,437	1,841	3,278	293	92%
Info Tech Services	220	220	0	225	225	-5	102%
Office Expense	700	700	0	560	560	140	80%
Office Supplies	30	30	0	0	0	30	0%
Property & Gen Liability Ins change	50	50	0	0	0	50	0%

**FY 2016/2017 1st Quarter  
Budget vs Actual**

Categories	Adopted FY 2016/2017 Budget	Revised FY 2016/2017 Budget	1st Quarter Actual	2nd Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
Total Moving Expenses	4,620	4,620	1,437	2,626	4,063	557	88%
Utilities	1,408	1,408	0	249	249	1,159	18%
Total Services & Supplies	166,275	166,275	27,991	44,776	72,768	93,507	44%
<b>TOTAL EXPENSES</b>	<b>169,375</b>	<b>170,086</b>	<b>31,802</b>	<b>44,776</b>	<b>76,579</b>	<b>93,507</b>	<b>45%</b>
Appropriation for Contingency	16,805	15,914	0	0		15,914	

Appropriation for Contingency from FY 2015/2016 was \$13,516 giving a total including this FY of \$29,430.

2nd Quarter invoices paid in the 3rd Quarter:

Contract Employment services totaling \$8,328 with budget used at 47%

Legal Counsel services totaling \$1,095 with budget used at 15%

Total budget used as of January 11, 2017 is at 51%

This is a true certified copy

*A. Bull*

Signature

1/26/2017  
Date