

LAFCO

Santa Barbara Local Agency Formation Commission
105 East Anapamu Street ♦ Santa Barbara CA 93101
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September 10, 2015 (Agenda)

Local Agency Formation Commission
105 East Anapamu Street
Santa Barbara CA 93101

2014-15 Year-End Report – July 1, 2014 through June 30, 2015

Dear Members of the Commission

RECOMMENDATION

It is recommended that the Commission receive and file the 2014-15 Year-End Report.

DISCUSSION

The 2014-15 Year-End Report is attached for the Commission's information and review. Year-end expenditures were \$29,825 below budget for the year. In the area of Services and Supplies, Contractual Services exceeded the budget by \$18,306. This is mainly attributable to Clerk Services provided by the Clerk to the Board's Office exceeding the budgeted amount of \$60,000 by \$15,806. Overall, Services and Supplies were over budget by \$6,441 (0.9%).

In the area of revenues, funds collected exceed the budgeted amount by \$8,946. This is due to an increase in LAFCO processing fee revenues for applications.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD
Executive Officer

Budget Financial Status (Real-Time)

Selection Criteria: Fund = 5320; Department = 815
Layout Options: Summarized By = LineItemAccount

Line Item Account	2012/2013 Fiscal Year Actual	2013/2014 Fiscal Year Actual	6/30/2015 Year-To-Date Actual	2014/2015 Fiscal Year Adopted Budget	2014/2015 Fiscal Year Adjusted Budget	2014/2015 Fiscal Year Estimated Actual	2015/2016 Fiscal Year Rcmd Budget	2015/2016 Fiscal Year Adopted Budget	2016/2017 Fiscal Year Proposed Budget
Source of Funds									
Use of Money and Property									
3380 -- Interest Income	469.55	538.85	783.73	750.00	750.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	-281.97	147.75	38.19	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	187.58	686.60	821.92	750.00	750.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other									
4840 -- Other Governmental Agencies	256,245.00	314,887.63	379,107.00	379,949.00	379,949.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	256,245.00	314,887.63	379,107.00	379,949.00	379,949.00	0.00	0.00	0.00	0.00
Charges for Services									
5738 -- Planning Studies Services	30,185.00	25,031.80	29,570.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Charges for Services	30,185.00	25,031.80	29,570.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue									
5860 -- Other Sales	1,941.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	0.00	0.00	396.00	250.00	250.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	1,941.26	0.00	396.00	250.00	250.00	0.00	0.00	0.00	0.00
Decrease to Retained Earnings									
9600 -- Retained Earnings-Inc/Dec	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Decrease to Retained Earnings	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Source of Funds	308,558.84	340,606.03	409,894.92	400,949.00	400,949.00	0.00	0.00	0.00	0.00
Use of Funds									
Salaries and Employee Benefits									
6210 -- Commissioner/Director/Trustee	14,960.10	12,561.81	16,297.22	12,000.00	12,000.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	920.70	799.80	1,004.40	1,172.00	1,172.00	0.00	0.00	0.00	0.00
6550 -- FICAMedicare	215.35	187.07	234.92	274.00	274.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	1,066.11	634.80	650.85	600.00	600.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	17,162.26	14,183.48	18,187.39	14,046.00	14,046.00	0.00	0.00	0.00	0.00
Services and Supplies									
7324 -- Audit and Accounting Fees	10,200.00	5,400.00	5,600.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00

Budget Financial Status (Real-Time)

As of: 6/30/2015 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 5320; Department = 815
Layout Options: Summarized By = LineItem/Account

Line Item Account	2012/2013 Fiscal Year Actual	2013/2014 Fiscal Year Actual	6/30/2015 Year-To-Date Actual	2014/2015 Fiscal Year Adopted Budget	2014/2015 Fiscal Year Adjusted Budget	2014/2015 Fiscal Year Estimated Actual	2015/2016 Fiscal Year Rcmd Budget	2015/2016 Fiscal Year Adopted Budget	2016/2017 Fiscal Year Proposed Budget
7430 -- Memberships	0.00	3,069.00	3,115.00	3,115.00	3,115.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	459.32	842.74	939.06	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	1,851.87	709.48	0.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	5,602.78	119.49	640.28	2,500.00	2,500.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	37,162.27	45,565.25	35,940.00	36,000.00	36,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,805.83	1,251.98	1,844.94	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	40,001.90	40,148.75	35,921.18	35,000.00	35,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	186,471.40	203,883.69	225,062.94	206,757.00	206,757.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	275.52	211.64	986.35	500.00	500.00	0.00	0.00	0.00	0.00
7540 -- Rents/Leases-Equipment	110.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	8,784.00	22,014.46	25,511.00	25,317.00	25,317.00	0.00	0.00	0.00	0.00
7730 -- Transportation and Travel	174.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7732 -- Training	14,210.25	26,035.78	16,069.49	26,000.00	26,000.00	0.00	0.00	0.00	0.00
Services and Supplies	307,109.69	349,250.26	351,630.24	345,189.00	345,189.00	0.00	0.00	0.00	0.00
Other Charges									
7801 -- Electricity	535.35	554.68	572.27	700.00	700.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	95.33	101.35	112.55	150.00	150.00	0.00	0.00	0.00	0.00
7803 -- Water	105.91	119.03	139.48	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	81.70	98.69	97.03	110.00	110.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	27.17	55.42	50.80	60.00	60.00	0.00	0.00	0.00	0.00
7895 -- Liability Insurance	2,008.21	2,187.84	0.00	194.00	194.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	318.00	321.00	333.84	350.00	350.00	0.00	0.00	0.00	0.00
Other Charges	3,171.67	3,438.01	1,305.97	1,714.00	1,714.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings									
9600 -- Retained Earnings-inc/Dec	0.00	20,000.00	0.00	40,000.00	40,000.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	20,000.00	0.00	40,000.00	40,000.00	0.00	0.00	0.00	0.00
Use of Funds	327,443.62	386,871.75	371,123.60	400,949.00	400,949.00	0.00	0.00	0.00	0.00
Net Financial Impact	-18,884.76	-46,265.72	38,771.32	0.00	0.00	0.00	0.00	0.00	0.00