



STAFF REPORT

Meeting Date: February 16, 2005

TO: LAFCO Commissioners
FROM: Everett Millais, Executive Officer
SUBJECT: Budget to Actual Report – Six Months Ending December 31, 2004

RECOMMENDATION:

Receive and file the budget to actual report for the six months ending December 31, 2004.

DISCUSSION:

LAFCO policies and procedures require the Executive Officer to provide the Commission with quarterly budget reports as soon as information is available after the end of each fiscal quarter. The attached Budget to Actual report for the six months ending December 31, 2004 (50% of the fiscal year), was reviewed for accuracy by the County Auditor-Controller.

Some of the highlights of this report are:

- All revenues due from the County, cities and special districts have been received.
- Revenue from fees (Account Code 9772 Other Revenue – Miscellaneous) is at only 26% of budget. While applications received during the first half of the fiscal year are less than the comparable time from the previous fiscal year, this was expected. Overall, however, and based on applications recently filed, we continue to expect that fee revenues will match or exceed the amount budgeted.

COMMISSIONERS AND STAFF

COUNTY:
Linda Parks, Vice Chair
Kathy Long
Alternate:
Steve Bennett

CITY:
Don Waunch
John Zaragoza
Alternate:
Janice Parvin

SPECIAL DISTRICT:
Dick Richardson, Chair
Ted Grandsen
Alternate:
George Lange

PUBLIC:
Kenneth M. Hess
Alternate:
Louis Cunningham

EXECUTIVE OFFICER:
Everett Millais

LAFCO ANALYST:
Kim Uhlich

OFFICE MANAGER/CLERK:
Debbie Schubert

LEGAL COUNSEL:
Leroy Smith

- Expenditures for salaries and benefits were at only 34% of budget, primarily due to the maternity leave of the former LAFCO Analyst in July and August and to the LAFCO Analyst position being vacant for November and December.
- Services and Supplies expenditures were at 47% of budget, including encumbered funds for the contract with Joyce Crosthwaite for municipal service reviews (\$61,430.00), public works charges (\$17,145.30) and other encumbrances that are for the entire fiscal year. Thus, we are continuing to be fiscally prudent in expenditures for supplies and services and remain below budget.

The next quarterly report will be for the third quarter of the fiscal year ending March 31, 2005. Because of the timing of the Commission's meeting in April (April 20) and the need for review of all financial reports by the County Auditor-Controller, the next quarter's report may not be available in time for the April meeting. At the April meeting, however, the Commission will be receiving and acting on the proposed budget for fiscal year 2005 – 2006, as required by law. Thus, as much current information as possible about budget to actual for this fiscal year will be presented in April along with the proposed budget.

VENTURA LOCAL AGENCY FORMATION COMMISSION
BUDGET TO ACTUAL FY2004-05
FOR SIX MONTHS ENDING DECEMBER 31, 2004 (50% of year)
Fund 7920, Organization 8950

Summary	Budget	Adj. Budget	To Date	% of Budget
Estimated Revenue	702,503	819,068	500,455	61.101%
Appropriations	702,503	763,863	256,911	33.633%

Account Number	Title	BUDGET			ACTUAL YTD			Variance Favorable (Unfavorable)
		Budget	Adjustments	Adjusted Budget	Actual	Encumbered	Total Revenue/Obligation	
UNRESERVED FUND BALANCE	(1)	145,367.00	55,204.89	200,571.89				
RESERVED FOR ENCUMBRANCE		0.00	61,430.00	61,430.00				
REVENUE								
8911	Interest Earnings	3,500.00		3,500.00	2,065.88	0.00	2,065.88	(1,434.12)
9372	Other Governmental Agencies	473,067.00	(70.00)	472,997.00	472,990.00	0.00	472,990.00	(7.00)
9772	Other Revenue - Miscellaneous	62,000.00		62,000.00	16,114.13	0.00	16,114.13	(45,885.87)
9411	Indirect Cost Recovery	18,569.00		18,569.00	9,285.00	0.00	9,285.00	(9,284.00)
	Total Revenue	557,136.00	(70.00)	557,066.00	500,455.01	0.00	500,455.01	(56,610.99)
	TOTAL SOURCES	702,503.00	116,564.89	819,067.89	500,455.01	0.00	500,455.01	(56,610.99)
EXPENDITURES								
1101	Regular Salaries	223,724.00		223,724.00	86,824.53	0.00	86,824.53	136,899.47
1102	Extra Help	25,000.00		25,000.00	0.00	0.00	0.00	25,000.00
1106	Supplemental Payments	11,044.00		11,044.00	2,923.45	0.00	2,923.45	8,120.55
1107	Terminations/BuyDowns	0.00		0.00	1,706.41	0.00	1,706.41	0.00
1121	Retirement Contribution	44,137.00		44,137.00	7,466.15	0.00	7,466.15	36,670.85
1122	OASDI Contribution	12,148.00		12,148.00	3,266.13	0.00	3,266.13	8,881.87
1123	FICA - Medicare	3,404.00		3,404.00	1,343.57	0.00	1,343.57	2,060.43
1126	POB Debt Service	35,642.00		35,642.00	17,198.95	0.00	17,198.95	18,443.05
1141	Group Insurance	18,016.00		18,016.00	6,576.64	0.00	6,576.64	11,439.36
1142	Life Ins/Dept. Heads & Mgmt.	312.00		312.00	113.68	0.00	113.68	198.32
1143	State Unemployment Ins.	845.00		845.00	346.91	0.00	346.91	498.09
1144	Management Disability Ins.	1,667.00		1,667.00	621.97	0.00	621.97	1,045.03
1146	Med Ins Surc	0.00		0.00	0.00	0.00	0.00	0.00
1165	Worker Compensation Ins	3,897.00		3,897.00	1,842.63	0.00	1,842.63	2,054.37
1171	401K Plan	6,712.00		6,712.00	2,894.73	0.00	2,894.73	3,817.27
	Salaries and Benefits	386,548.00	0.00	386,548.00	133,125.75	0.00	133,125.75	253,422.25
2032	Telephone Charges - Non ISF	150.00		150.00	65.48	84.52	150.00	0.00
2033	Voice/Data ISF	2,700.00		2,700.00	1,383.06	0.00	1,383.06	1,316.94
2071	General Insurance Alloca - ISF	1,415.00		1,415.00	693.00	0.00	693.00	722.00
2073	General Liability 1099	0.00		0.00	0.00	0.00	0.00	0.00
2121	Building Maintenance	0.00		0.00	0.00	0.00	0.00	0.00
2125	Facil/Matls Sq. Ft. Alloc. - ISF	12,900.00		12,900.00	6,222.00	0.00	6,222.00	6,678.00
2141	Memberships & Dues	4,500.00		4,500.00	3,020.00	0.00	3,020.00	1,480.00
2154	Education Allowance	3,000.00		3,000.00	0.00	0.00	0.00	3,000.00
2158	Indirect Cost Recovery	0.00		0.00	0.00	0.00	0.00	0.00
2172	Books & Publications	250.00		250.00	104.00	0.00	104.00	146.00
2173	Office Supplies	2,700.00		2,700.00	826.60	1,222.45	2,049.05	650.95
2174	Mail Center - ISF	7,000.00		7,000.00	1,514.72	0.00	1,514.72	5,485.28
2176	Purchasing Charges - ISF	1,000.00		1,000.00	216.37	0.00	216.37	783.63
2177	Graphics Charges - ISF	6,500.00		6,500.00	465.49	0.00	465.49	6,034.51
2178	Copy Machine Charges - ISF	2,000.00		2,000.00	0.00	0.00	0.00	2,000.00
2179	Miscellaneous Office Expense	10,000.00	(70.00)	9,930.00	2,133.50	0.00	2,133.50	7,796.50
2191	Board Members Fees	4,000.00		4,000.00	1,500.00	0.00	1,500.00	2,500.00
2192	Information Technology - ISF	1,900.00		1,900.00	1,084.50	0.00	1,084.50	815.50
2197	Public Works - Charges	25,000.00		25,000.00	13,911.52	6,088.48	20,000.00	5,000.00
2199	Other Prof & Spec Service	80,000.00	61,430.00	141,430.00	56,290.00	15,140.00	71,430.00	70,000.00
2205	Special Services ISD	0.00		0.00	7.00	0.00	7.00	(7.00)
2214	County GIS Expenses	18,405.00		18,405.00	10,654.34	0.00	10,654.34	7,750.66
2261	Public & Legal Notices	5,500.00		5,500.00	2,211.00	0.00	2,211.00	3,289.00
2273	IBM PC Leasing - Non ISF	1,170.00		1,170.00	1,151.78	0.00	1,151.78	18.22
2293	Computer Equipment <5000	15,000.00		15,000.00	7,960.80	0.00	7,960.80	7,039.20
2304	County Clerk/Assessor/RMA/CC	0.00		0.00	0.00	0.00	0.00	0.00
2304	County Assessor	0.00		0.00	0.00	0.00	0.00	0.00
2304	County RMA	0.00		0.00	0.00	0.00	0.00	0.00
2304	County Counsel	25,000.00		25,000.00	1,841.75	0.00	1,841.75	23,158.25
2522	Private Vehicle Mileage	6,000.00		6,000.00	2,655.77	0.00	2,655.77	3,344.23
2523	Conf. & Seminars Expense	16,000.00		16,000.00	7,873.04	0.00	7,873.04	8,126.96
	Services and Supplies	252,090.00	61,360.00	313,450.00	123,785.72	22,535.45	146,321.17	167,128.83
6101	Contingency	63,865.00	0.00	63,865.00	0.00	0.00	0.00	63,865.00
	TOTAL EXPENDITURES	702,503.00	61,360.00	763,863.00	256,911.47	22,535.45	279,446.92	484,416.08
		0.00	55,204.89	55,204.89				

Fund Balance Designations

(1) Actual VCFMS	262,001.89	
Transfer to Designation	(55,204.89)	55,204.89
	206,797.00	55,204.89

(2) 2199 Other Professional Services

The Adjusted Budget amount includes roll over of encumbered \$61,430 from FY 03-04 (Joyce Crosthwaite Contract)