



STAFF REPORT

Meeting Date: April 20, 2005
CONSENT

TO: LAFCO Commissioners
FROM: Everett Millais, Executive Officer
SUBJECT: Budget to Actual Report – Nine Months Ending March 31, 2005

RECOMMENDATION:

Receive and file the budget to actual report for the nine months ending March 31, 2005.

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 nine months ending March 31, 2005 (75% of the fiscal year) was reviewed for accuracy by the County Auditor-Controller.

Some of the highlights of this report are:

- Revenue from fees (Account Code 9772 Other Revenue – Miscellaneous) is at only 60% of budget. Revenue from fees for this fiscal year was projected to be less than last fiscal year, but fee revenue is still less than expected. This is largely due to the type of applications filed, but it does now appear that we may not meet projected revenues for the year from this source.
- Expenditures for salaries and benefits were at only 59% 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.

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

- Services and Supplies expenditures were at 55% of budget. We are continuing to be fiscally prudent in expenditures for supplies and services and expect to remain below budget for this fiscal year.

The next quarterly budget report will be after the close of this fiscal year and all end of year revenues and expenditures are fully accounted for (i.e. after the books are closed for this fiscal year). This will not occur until September or October.

VENTURA LOCAL AGENCY FORMATION COMMISSION
BUDGET TO ACTUAL FY2004-05
FOR NINE MONTHS ENDING MARCH 31, 2005 (75% of year)
Fund 7920, Organization 8950

Summary	Budget	Adj. Budget	To Date	% of Budget
Estimated Revenue	702,503	763,863	524,332	68.642%
Appropriations	702,503	763,863	383,025	50.143%

Account Number	Title	BUDGET			ACTUAL YTD			Variance Favorable (Unfavorable)	
		Budget	Adjustments	Adjusted Budget	Actual	Encumbered	Total Revenue/Obligation		
UNRESERVED FUND BALANCE		145,367.00		145,367.00					
RESERVED FOR ENCUMBRANCE		0.00	61,430.00	61,430.00					
REVENUE									
8911	Interest Earnings	3,500.00		3,500.00	5,077.86	0.00	5,077.86	1,577.86	145%
9372	Other Governmental Agencies	473,067.00	(70.00)	472,997.00	472,990.00	0.00	472,990.00	(7.00)	100%
9772	Other Revenue - Miscellaneous	62,000.00		62,000.00	36,979.38	0.00	36,979.38	(25,020.62)	60%
9411	Indirect Cost Recovery	18,569.00		18,569.00	9,285.00	0.00	9,285.00	(9,284.00)	50%
	Total Revenue	557,136.00	(70.00)	557,066.00	524,332.24	0.00	524,332.24	(32,733.76)	94%
	TOTAL SOURCES	702,503.00	61,360.00	763,863.00	524,332.24	0.00	524,332.24	(32,733.76)	69%
EXPENDITURES									
1101	Regular Salaries	223,724.00		223,724.00	142,552.05	0.00	142,552.05	81,171.95	64%
1102	Extra Help	25,000.00		25,000.00	0.00	0.00	0.00	25,000.00	0%
1106	Supplemental Payments	11,044.00		11,044.00	4,900.73	0.00	4,900.73	6,143.27	44%
1107	Terminatins/BuyDowns	0.00		0.00	2,334.44	0.00	2,334.44	0.00	--
1121	Retirement Contribution	44,137.00		44,137.00	19,812.47	0.00	19,812.47	24,324.53	45%
1122	OASDI Contribution	12,148.00		12,148.00	6,922.21	0.00	6,922.21	5,225.79	57%
1123	FICA - Medicare	3,404.00		3,404.00	2,198.62	0.00	2,198.62	1,205.38	65%
1126	POB Debt Service	35,642.00		35,642.00	27,377.01	0.00	27,377.01	8,264.99	77%
1141	Group Insurance	18,016.00		18,016.00	10,617.72	0.00	10,617.72	7,398.28	59%
1142	Life Ins/Dept. Heads & Mgmt.	312.00		312.00	189.68	0.00	189.68	122.32	61%
1143	State Unemployment Ins.	845.00		845.00	557.62	0.00	557.62	287.38	66%
1144	Management Disability Ins.	1,667.00		1,667.00	1,007.85	0.00	1,007.85	659.15	60%
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	3,901.41	0.00	3,901.41	(4.41)	100%
1171	401K Plan	6,712.00		6,712.00	4,548.27	0.00	4,548.27	2,163.73	68%
	Salaries and Benefits	386,548.00	0.00	386,548.00	226,920.08	0.00	226,920.08	159,627.92	59%
2032	Telephone Charges - Non ISF	150.00		150.00	85.86	64.14	150.00	0.00	100%
2033	Voice/Data ISF	2,700.00		2,700.00	2,526.05	0.00	2,526.05	173.95	94%
2071	General Insurance Alloca - ISF	1,415.00		1,415.00	693.00	0.00	693.00	722.00	49%
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/Matis Sq. Ft. Alloc. - ISF	12,900.00		12,900.00	9,431.20	0.00	9,431.20	3,468.80	73%
2141	Memberships & Dues	4,500.00		4,500.00	3,120.00	0.00	3,120.00	1,380.00	69%
2154	Education Allowance	3,000.00		3,000.00	0.00	0.00	0.00	3,000.00	0%
2158	Indirect Cost Recovery	0.00		0.00	0.00	0.00	0.00	0.00	--
2172	Books & Publications	250.00		250.00	317.78	0.00	317.78	(67.78)	127%
2173	Office Supplies	2,700.00		2,700.00	1,438.41	604.48	2,042.89	657.11	76%
2174	Mail Center - ISF	7,000.00		7,000.00	5,692.70	0.00	5,692.70	1,307.30	81%
2176	Purchasing Charges - ISF	1,000.00		1,000.00	216.37	0.00	216.37	783.63	22%
2177	Graphics Charges - ISF	6,500.00		6,500.00	1,571.65	0.00	1,571.65	4,928.35	24%
2178	Copy Machine Charges - ISF	2,000.00		2,000.00	0.00	0.00	0.00	2,000.00	0%
2179	Miscellaneous Office Expense	10,000.00	(70.00)	9,930.00	2,355.74	0.00	2,355.74	7,574.26	24%
2191	Board Members Fees	4,000.00		4,000.00	2,600.00	0.00	2,600.00	1,400.00	65%
2192	Information Technology - ISF	1,900.00		1,900.00	1,467.00	0.00	1,467.00	433.00	77%
2197	Public Works - Charges	25,000.00		25,000.00	18,177.55	1,822.45	20,000.00	5,000.00	80%
2199	Other Prof & Spec Service (1)	80,000.00	61,430.00	141,430.00	56,290.00	15,140.00	71,430.00	70,000.00	51%
2205	Special Services ISD	0.00		0.00	21.00	0.00	21.00	(21.00)	--
2214	County GIS Expenses	18,405.00		18,405.00	17,744.51	0.00	17,744.51	660.49	96%
2261	Public & Legal Notices	5,500.00		5,500.00	5,046.12	0.00	5,046.12	453.88	92%
2273	IBM PC Leasing - Non ISF	1,170.00		1,170.00	1,151.78	0.00	1,151.78	18.22	98%
2293	Computer Equipment <5000	15,000.00		15,000.00	8,153.65	0.00	8,153.65	6,846.35	54%
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	4,239.50	0.00	4,239.50	20,760.50	17%
2522	Private Vehicle Mileage	6,000.00		6,000.00	4,117.20	0.00	4,117.20	1,882.80	69%
2523	Conf. & Seminars Expense	16,000.00		16,000.00	9,648.10	0.00	9,648.10	6,351.90	60%
	Services and Supplies	252,090.00	61,360.00	313,450.00	156,105.17	17,631.07	173,736.24	139,713.76	55%
6101	Contingency	63,865.00	0.00	63,865.00	0.00	0.00	0.00	63,865.00	0%
	TOTAL EXPENDITURES	702,503.00	61,360.00	763,863.00	383,025.25	17,631.07	400,656.32	363,206.68	52%
		0.00	0.00	0.00					

(1) 2199 Other Professional Services

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