

# LAFCO

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## Santa Barbara Local Agency Formation Commission

105 East Anapamu Street ♦ Santa Barbara CA 93101

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August 2, 2018 (Agenda)

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

### 2017-18 Year-End Report – July 1, 2017 through June 30, 2018

Dear Members of the Commission

#### RECOMMENDATION

It is recommended that the Commission Receive and File the 2017-18 Year-End Report

#### DISCUSSION

The 2017-18 Year-End Report is attached for the Commission's information and review.

Professional and Special Services accounts were over budget by \$57,280.80 due to unexpected billings from the Assessor/Elections Offices. However, this expenditure was recovered in its entirety by charges to applicants that increased the LAFCO Processing Fee Account by the same amount.

In addition, due to cost savings in legal fees, contractual services, and training, the resulting net financial impact was \$41,694.56. \$40,001.09 of this savings will be added back to the contingency balance, bringing the year-end total to contingencies \$88,901.60.

The Commission increased contingencies by \$80,000 in the FY 18-19 budget. This will bring contingencies/reserves to roughly 37 percent of the operating budget.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD  
Executive Officer

# Revenue Status

As of: 6/30/2018 (100% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = Fund, LineltemAccount; Page Break At = Fund

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	6/30/2018 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	750.00	2,489.95	1,739.95	331.99 %
3381 -- Unrealized Gain/Loss Invstmnts	310.00	-592.59	-902.59	-191.16 %
Total Use of Money and Property	1,060.00	1,897.36	837.36	179.00 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	424,498.00	423,000.00	-1,498.00	99.65 %
Total Intergovernmental Revenue-Other	424,498.00	423,000.00	-1,498.00	99.65 %
<b>Charges for Services</b>				
5738 -- Planning Studies Services	25,000.00	74,627.04	49,627.04	298.51 %
Total Charges for Services	25,000.00	74,627.04	49,627.04	298.51 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	3,000.00	150.00	-2,850.00	5.00 %
Total Miscellaneous Revenue	3,000.00	150.00	-2,850.00	5.00 %
Total Revenues	453,558.00	499,674.40	46,116.40	110.17 %
Total SB LAFCO	453,558.00	499,674.40	46,116.40	110.17 %
Total Report	453,558.00	499,674.40	46,116.40	110.17 %

# Expenditure Status

As of: 6/30/2018 (100% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = Fund, LineltemAccount; Page Break At = Fund

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	6/30/2018 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6210 -- Commissioner/Director/Trustee	15,000.00	12,072.00	2,928.00	80.48 %
6500 -- FICA Contribution	1,250.00	744.00	506.00	59.52 %
6550 -- FICA/Medicare	350.00	174.21	175.79	49.77 %
6700 -- Unemployment Ins Contribution	625.00	61.49	563.51	9.84 %
Total Salaries and Employee Benefits	17,225.00	13,051.70	4,173.30	75.77 %
<b>Services and Supplies</b>				
7324 -- Audit and Accounting Fees	6,000.00	6,000.00	0.00	100.00 %
7430 -- Memberships	6,000.00	5,161.00	839.00	86.02 %
7450 -- Office Expense	2,500.00	930.34	1,569.66	37.21 %
7460 -- Professional & Special Service	45,000.00	102,280.80	-57,280.80	227.29 %
7507 -- ADP Payroll Fees	1,750.00	1,108.67	641.33	63.35 %
7508 -- Legal Fees	35,000.00	23,693.49	11,306.51	67.70 %
7510 -- Contractual Services	235,000.00	209,426.47	25,573.53	89.12 %
7530 -- Publications & Legal Notices	2,500.00	126.40	2,373.60	5.06 %
7669 -- Cost Allocations	55,151.00	55,305.00	-154.00	100.28 %
7732 -- Training	26,000.00	19,685.98	6,314.02	75.72 %
Total Services and Supplies	414,901.00	423,718.15	-8,817.15	102.13 %
<b>Other Charges</b>				
7801 -- Electricity	584.00	498.86	85.14	85.42 %
7802 -- Natural Gas	100.00	101.50	-1.50	101.50 %
7803 -- Water	177.00	97.55	79.45	55.11 %
7804 -- Refuse	0.00	108.48	-108.48	--
7806 -- Utilities Services	65.00	55.60	9.40	85.54 %
7895 -- Liability Insurance	158.00	0.00	158.00	0.00 %
7897 -- Telephone Services	348.00	348.00	0.00	100.00 %

# Expenditure Status

As of: 6/30/2018 (100% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

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## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	6/30/2018 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Total Other Charges	1,432.00	1,209.99	222.01	84.50 %
Total Expenditures	433,558.00	437,979.84	-4,421.84	101.02 %
<b>Changes to Retained Earnings</b>				
<b>Changes to Retained Earnings</b>				
9600 -- Retained Earnings-Inc/Dec	20,000.00	20,000.00	0.00	100.00 %
Total Changes to Retained Earnings	20,000.00	20,000.00	0.00	100.00 %
Total Changes to Retained Earnings	20,000.00	20,000.00	0.00	100.00 %
Total SB LAFCO	453,558.00	457,979.84	-4,421.84	100.97 %
Total Report	453,558.00	457,979.84	-4,421.84	100.97 %