




LAFCO - San Luis Obispo - Local Agency Formation Commission
SLO LAFCO - Serving the Area of San Luis Obispo County

TO: MEMBERS, FORMATION COMMISSION

FROM: DAVID CHURCH, AICP, EXECUTIVE OFFICER 

DATE: OCTOBER 20, 2011

SUBJECT: FIRST QUARTER FISCAL YEAR 2011-12 LAFCO BUDGET STATUS REPORT

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Summary. The LAFCO operating budget is comprised of three components: salaries/benefits, services/supplies, and fund balance/reserves. Management of the budget is based on "bottom-line" principals that allow for variation within line item accounts as long as the overall balance remains within the approved budgeted levels. Funds may not be drawn from the contingency/reserve without Commission approval. LAFCO's budget is funded primarily by the County, cities and independent special districts, with each group paying one-third of the LAFCO budget. The city and district shares are pro-rated based on general revenues reported to the State Controller's Office. LAFCO also receives revenue through application fees and interest earnings.

The County Auditor's Office provides LAFCO with claims processing and tracking services. The County's financial tracking system assists us in monitoring the budget and compiling budget report data.

Attached is the Commission's First Quarter Budget Report for the 2011-12 fiscal year. Overall first quarter expenditures are at 24% with 25% of the fiscal year complete. Salaries and benefits are 22% expended and services and supplies are at 31% expended.

Expenditures for Salaries and Benefits are under 25% because there were only six pay periods in the Quarter. Also, Services and Supplies are at 31% because of one time expenditures for the County Auditors Office Services, the payment of CALAFCO Membership Dues, and Property Liability Insurance, which are paid in the first quarter. This is the typical expenditure pattern for the first quarter LAFCO budget.

Overall revenues are at 96% realized. Almost all of the charges to the funding agencies (99%) have been paid with only <1% (\$1,372) of the payments still outstanding. Several of the smaller special districts have not yet paid the LAFCO fee. Revenues from application processing fees are at 67%. The Auditor's Office continues to monitor the revenue payments. In this year's budget the Commission approved a transfer of reserves in the amount of \$8,000 to help reduce the cost to the Cities, County, and Special Districts. Also, we recently started work on a grant from the Strategic Growth Council through the Council of Governments. Revenues should be realized by the end of the year.

Fiscal Year 2011-12 LAFCO Budget Status Report
First Quarter Report

9/30/2011

EXPENDITURES SUMMARY	Adopted 11-12	Expenditure YTD	Projected Yr End	Balance YTD	% Expended
Salaries	203,345	46,840	203,345	156,505	23%
Benefits & Payroll Taxes	150,261	32,341	150,261	117,920	22%
Services and Supplies	111,413	34,732	111,413	76,681	31%
Total Expenses	465,019	113,913	465,019	351,106	24%

EXPENDITURES DETAIL	Adopted 11-12	Expenditure YTD	Projected Yr End	Balance YTD	% Expended
Salaries and Benefits					
Salaries	203,345	46,840	203,345	156,505	23%
Benefits & Payroll Taxes	150,261	32,341	150,261	117,920	22%
Subtotal Salaries & Benefits	353,606	79,181	353,606	274,425	22%

Services and Supplies	Adopted 11-12	Expenditure YTD	Projected Yr End	Balance YTD	% Expended
Food	1,000	124	1,000	876	12%
Maintenance - Equipment	500	217	500	283	43%
Maintenance - Software	400	29	400	371	7%
CALAFCO/Other Memberships	3,750	2,200	3,750	1,550	59%
Office Supplies	2,700	384	2,700	2,316	14%
Commissioner/Consultant Exp	9,000	1,977	9,000	7,023	22%
Publication/Legal Notices	1,000	299	1,000	701	30%
Rent	38,000	9,169	38,000	28,831	24%
Small Equipment	250	0	250	250	0%
Large Equipment	500	0	500	500	0%
Computer Software	250	0	250	250	0%
Employee Mileage	600	0	600	600	0%
Commissioner Mileage	1,800	471	1,800	1,329	26%
Airfare/Public Transportation	500	340	500	160	68%
Accommodations/Travel	3,000	1,275	3,000	1,725	43%
Auto Allowance	5,400	1,246	5,400	4,154	23%
Training/Conf Registration	4,000	1,560	4,000	2,440	39%
Utilities	3,250	526	3,250	2,724	16%
Car/Vehicle Rentals	750	299	750	451	40%
Postage	1,000	110	1,000	890	11%
Custodian	910	195	910	715	21%
Copying	1,000	121	1,000	879	12%
ITD-SAP/Board Chambers	850	168	850	682	20%
Phones/Voice	1,450	189	1,450	1,261	13%
County Auditor	6,553	6,553	6,553	0	100%
Insurance	8,000	3,842	8,000	4,158	48%
Legal Counsel/Other Co Billings	15,000	3,438	15,000	11,562	23%
Subtotal Services & Supplies	111,413	34,732	111,413	76,681	31%

Total Expenses	465,019	113,913	465,019	351,106	24%
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REVENUE DETAIL	Adopted 11-12	Realized YTD	Projected Yr End	Balance YTD	% Realized
Interest	1,000	0	1,000	1,000	0%
Environmental Assessment Fees	2,000	1,000	1,000	1,000	50%
Sphere of Influence Fee	1,000	0	1,000	1,000	0%
LAFCO Processing Fees	8,000	6,340	8,000	1,660	79%
Other Revenue-Grant	5,000	0	5,000	5,000	0%
Transfer Reserves	8,000	0	8,000	8,000	0%
Sub-Total w/o Agency Charges	25,000	7,340	24,000	17,660	29%
LAFCO Charges to Agencies	440,019	438,647	440,019	1,372	100%
Total Revenue	465,019	445,987	464,019	19,032	96%