



AGENDA ITEM 6B

MEETING: January 21, 2015
TO: Humboldt LAFCo Commissioners
FROM: George Williamson, Executive Officer
SUBJECT: **Fiscal Year 2014-2015 Mid-Year Budget Report**
The Commission will receive a mid-year budget status report. This agenda item is for information only.

BACKGROUND

Humboldt LAFCo's annual operating expenses are principally funded through appropriations from the county, cities and independent special districts, in addition to application fees and interest earnings.

DISCUSSION

The Commission's adopted budget for the current fiscal year totals \$115,002. This amount represents the total approved operating expenditures for the fiscal year within the Commission's two active expense units: staffing and services/supplies. Budgeted revenues also total \$115,002 within three active revenue units: intergovernmental contributions, service charges, and investments. The amounts from the county, cities and independent special districts have been collected by the Auditor. As shown in the attachment, all expenses are within budget. A summary of expenditures is as follows:

Mid-Year Expense Summary	Adopted	Actual	%
Staffing Total	\$97,500.00	\$42,003.50	43
Services and Supplies Total	\$17,502.00	\$9,981.62	57
Expense Total	\$115,002.00	\$51,985.12	45

LAFCo staff has been informed by the Auditor that the Phillippsville CSD has a fund in the treasury but no activity. They receive no taxes or other revenues and their only expense is LAFCo charges. The Auditor's office sends an annual letter asking for reimbursement for those LAFCo charges but the district does not respond. Currently that fund has a negative balance of \$149.59. The Auditor has recommended the \$149.59 be taken out of the LAFCo revenue and the Phillippsville fund be closed so that it cannot be charged in the future. The Auditor explained that LAFCo can try to directly bill the district, but otherwise there is no other way the County can recoup these charges without a positive fund balance. LAFCo staff is looking into payment by the Phillippsville CSD to address this issue.

RECOMMENDATION

Staff recommends the commission receive and file this report.

Attachments

Attachment A: Mid-year budget report for FY 2014-15

Humboldt LAFCo: FY 2014-15 Operating Budget - Tracking

Attachment A

Revenues:		FY 2014-15	
<u>Account</u>	<u>Title</u>	ADOPTED	MID-YEAR
Intergovernmental			
671181	Cities	35,684.00	35,684.00
671182	Special Districts	35,684.00	35,683.91
671183	County	35,684.00	35,684.00
	Intergovernmental Total	\$ 107,052.00	\$ 107,051.91
Service Charges			
631100	Professional Services (Application Fees)	7,500.00	10,000.00
682238	Charges for Services	-	-
707010	Miscellaneous	-	-
	Service Charges Total	\$ 7,500.00	\$ 10,000.00
Investments			
401000	Interest	450.00	281.00
	Interest Total	\$ 450.00	\$ 281.00
	Revenue Total	\$ 115,002.00	\$ 117,613.91
Expenses:		FY 2014-15	
<u>Account</u>	<u>Title</u>	ADOPTED	MID-YEAR
Staffing			
2255	Legal Fees	5,000.00	752.00
2118	Professional & Special Services (Task Order 1)	30,000.00	6,615.00
2118	Professional & Special Services (Task Order 2)	55,000.00	27,702.50
2118	Professional & Special Services (Application Review)	7,500.00	6,934.00
2325	Contract Services	-	-
	Staffing Total	\$ 97,500.00	\$ 42,003.50
Services and Supplies			
2106	Communications	300.00	38.85
2147	Media	400.00	27.06
2121	Rents & Leases - Structures	5,400.00	2,700.00
2117	Office Supplies	100.00	50.64
2107	Duplicating	200.00	102.56
2116	Postage	102.00	42.24
2119	Publications and Legal Notices	1,000.00	50.75
2110	Insurance	2,100.00	2,022.96
2115	Memberships	3,500.00	3,416.00
2123	Special Departmental Expense	500.00	180.00
2125	Transportation & Travel	400.00	99.99
2225	Transportation Out of County	2,500.00	1,250.57
2614	Staff Development and Training	1,000.00	-
	Services and Supplies Total	\$ 17,502.00	\$ 9,981.62
	Expense Total	\$ 115,002.00	\$ 51,985.12
Unreserved/Unrestricted Fund Balance		\$ 64,916.41	