



AGENDA ITEM 6B

MEETING: January 15, 2020
TO: Humboldt LAFCo Commissioners
FROM: Colette Metz Santsche, Executive Officer
SUBJECT: **Fiscal Year 2019-20 Mid-Year Budget Report**
The Commission will receive a mid-year budget report for fiscal year 2019-2020.

BACKGROUND

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 mandates LAFCo operating costs shall be annually funded by affected counties, cities, and independent special districts on a one-third apportionment process. Apportionments for cities and special districts are further divided and proportional to each agency's total revenues as a percentage of the overall revenue amount collected in the county. LAFCOs are also authorized to establish and collect fees to offset agency contributions.

DISCUSSION

Humboldt LAFCo's adopted FY 2019-20 budget for staffing and services/supplies totaled \$182,610. Budgeted revenues from intergovernmental contributions, service charges, and investments totaled \$182,610.

Mid-year actuals are provided in Attachment A. With regard to revenues, the county, cities and independent special districts allocations are collected by the Auditor. Furthermore, additional application fees are expected before year-end. With regard to actual expenses, costs associated with insurance, website services, and conference registration more than budgeted. Overall, the commission is on track to be at or under budget based on mid-year actuals.

RECOMMENDATION

Staff recommends the Commission receive and file this report.

Attachments

Attachment A: FY 2019-20 Mid-Year Budget Summary

Humboldt LAFCo Operating Budget

Revenues:

		FY 2019-20		
<u>Account</u>	<u>Revenue Category</u>	ADOPTED	MID YEAR ACTUAL	Difference Under/ (Over)
671181	Cities	\$42,100	\$42,100	-
671182	Special Districts	\$42,100	\$42,100	-
671183	County	\$42,100	\$42,100	-
	Intergovernmental Total	\$126,300	\$126,300	
631100	Professional Services	\$55,000	\$9,824	\$45,176
	Application Fees	\$55,000	\$9,824	
401000	Interest	\$1,310	\$800	\$510
	REVENUE SUBTOTAL	\$182,610	\$146,748	

Operating Expenses:

		FY 2019-20		
<u>Account</u>	<u>Expense Category</u>	ADOPTED	MID YEAR ACTUAL	Difference Under/ (Over)
2106	Communications	\$160	\$78	82.30
2110	Insurance	\$2,500	\$2,552	(51.73)
2115	Memberships	\$4,750	\$4,707	43.00
2117	Office Supplies	\$600	\$272	328.34
2118	Professional & Special Services	\$160,900	\$72,837	
	Legal Services	\$5,000	\$1,512	3,488.00
	Application Processing	\$55,000	\$37,166	17,833.56
	Basic Services-EO/Clerk	\$55,000	\$25,276	29,724.50
	MSRs/SOIs	\$45,000	\$7,859	37,141.50
	Website Services	\$200	\$637	(437.20)
	Meeting Exp/Stipends	\$700	\$387	313.14
2119	Publications & Legal Notices	\$1,500	\$0	1,500.00
2121	Rents & Leases - Structures	\$5,400	\$2,700	2,700.00
2123	Special Departmental Expense	\$2,500	\$3,417	(916.79)
2125	Transportation & Travel	\$4,300	\$2,594	
	Mileage/Travel (In-County)	\$800	\$360	440.00
	Mileage/Travel (Out-of-County)	\$3,500	\$2,234	1,265.67
	EXPENSE SUBTOTAL	\$ 182,610.00	\$ 89,155.71	

Operating Difference

(Negative Balance Indicates Use of Reserves)

\$ - \$ 57,592.29