



AGENDA ITEM 6B

MEETING: January 19, 2022
TO: Humboldt LAFCo Commissioners
FROM: Colette Santsche, Executive Officer
SUBJECT: **Fiscal Year 2021-22 Mid-Year Budget Report**
The Commission will receive a mid-year budget report for fiscal year 2021-2022.

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 2021-22 budget for staffing and services/supplies totaled \$182,530. Budgeted revenues from intergovernmental contributions, service charges, and investments totaled \$182,530.

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, all costs are under budgeted amounts. 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 2021-22 Mid-Year Budget Summary

Humboldt LAFCo Operating Budget

Revenues:

		FY 2019-20			FY 2020-2021			FY 2021-2022	FY 2021-2023
<u>Account</u>	<u>Revenue Category</u>	Adopted	Year End Actual	Difference Under/(Over)	Amended	Year End Actual	Difference Under/(Over)	Adopted	Mid Year Actual
671181	Cities	\$42,100	\$42,100	\$0	\$42,100	\$42,100	\$0	\$42,100	\$42,100
671182	Special Districts	\$42,100	\$42,100	\$0	\$42,100	\$41,856	\$244	\$42,100	\$42,100
671183	County	\$42,100	\$42,100	\$0	\$42,100	\$42,100	\$0	\$42,100	\$41,939
Intergovernmental Total		\$126,300	\$126,300		\$126,300	\$126,056		\$126,300	\$126,139
800870	Charges for Services	\$55,000	\$90,106	-\$35,106	\$55,000	\$48,114	\$38,316	\$55,000	\$0
401000	Interest	\$1,310	\$0	\$1,310	\$1,230	\$0	\$1,230	\$1,230	\$0
REVENUE SUBTOTAL		\$182,610	\$216,406		\$182,530	\$174,170		\$182,530	\$126,139

Operating Expenses:

		FY 2019-20			FY 2020-2021			FY 2021-2022	FY 2021-2023
<u>Account</u>	<u>Expense Category</u>	Adopted	Year End Actual	Difference Under/(Over)	Amended	Year End Actual	Difference Under/(Over)	Adopted	Mid Year Actual
2106	Communications	\$160	\$155	\$5	\$160	\$155	\$5	\$160	\$78
2110	Insurance	\$2,500	\$2,552	-\$52	\$3,320	\$2,782	\$538	\$3,320	\$2,893
2115	Memberships	\$4,750	\$4,707	\$43	\$4,750	\$4,533	\$217	\$4,750	\$4,100
2117	Office Supplies	\$600	\$628	-\$28	\$600	\$122	\$478	\$600	\$0
2118	Professional & Special Services	\$160,900	\$154,625	\$6,275	\$166,800			\$160,900	\$49,179
	Legal Services	\$5,000	\$2,394.00	\$2,606	\$5,000	\$3,276.00	\$1,724	\$5,000	\$918
	Application Processing	\$55,000	\$67,965.58	-\$12,966	\$55,000	\$53,867.97	\$1,132	\$55,000	\$15,923
	Basic Services-EO/Clerk	\$55,000	\$42,743.50	\$12,257	\$55,000	\$51,503.50	\$3,497	\$55,000	\$18,617
	MSRs/SOs	\$45,000	\$40,385.00	\$4,615	\$50,900	\$50,859.00	\$41	\$45,000	\$13,180
	Website Services	\$200	\$637.20	-\$437	\$200	\$121.20	\$79	\$200	\$121
	Meeting Exp/Stipends	\$700	\$500.00	\$200	\$700	\$1,020.00	-\$320	\$700	\$420
2119	Publications & Legal Notices	\$1,500	\$1,238	\$262	\$1,500	\$2,016	-\$516	\$1,500	\$494
2121	Rents & Leases - Structures	\$5,400	\$5,400	\$0	\$5,400	\$5,400	\$0	\$5,400	\$2,700
2125	Transportation & Travel	\$6,800	\$6,680	\$120	\$0	\$0		\$5,900	\$710
	Mileage/Travel (In-County)	\$800	\$538	\$262	\$0	\$0	\$0	\$800	\$0
	Mileage/Travel (Out-of-County)	\$3,500	\$2,725	\$775	\$0	\$0	\$0	\$2,600	\$710
	Conference Registration	\$2,500	\$3,417	-\$917	\$0	\$0	\$0	\$2,500	\$0
Contingency/ Carryover									
2020	Contingency	-	-		-	-		-	-
Contingency Total		-	-		-	-		-	-
EXPENSE SUBTOTAL		\$ 182,610	\$ 175,986		\$ 182,530	\$ 175,656		\$182,530	\$ 60,153

Operating Difference	\$ -	\$40,420	\$ -	\$ (1,486.31)	\$ -	\$ 65,985.74
<i>(Negative Balance Indicates Use of Reserves)</i>						

Unreserved/Unrestricted Fund Balance						
Beginning	\$46,670.17		\$87,090.53		\$85,604.22	
Ending						