



AGENDA ITEM 7B

MEETING: January 18, 2023
TO: Humboldt LAFCo Commissioners
FROM: Colette Santsche, Executive Officer
SUBJECT: **Fiscal Year 2022-23 Mid-Year Budget Report**
The Commission will receive a mid-year budget report for fiscal year 2022-2023.

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 2022-23 budget for staffing and services/supplies totals \$187,710. Budgeted revenues from intergovernmental contributions, service charges, and investments totals \$187,710, resulting in a balanced budget.

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, with the exception of out-of-county travel associated with the CALAFCO conference last fall that exceeded 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 2022-23 Mid-Year Budget Summary

Humboldt LAFCo Operating Budget

Revenues:

		FY 2021-2022		FY 2022-2023		
Account	Revenue Category	Adopted	Year End Actual	Adopted	Mid Year Actual	
800870	Charges for Services	\$181,300	\$176,530	\$185,200	\$164,950	
	County	\$42,100	\$42,100	\$43,400	\$43,400	100% of total
	Cities	\$42,100	\$42,100	\$43,400	\$43,400	100% of total
	Special Districts	\$42,100	\$41,939	\$43,400	\$32,550	75% of total
	Application Fees	\$55,000	\$50,391	\$55,000	\$45,600	projected mid-year
401000	Interest	\$1,230	\$0	\$2,510	\$0	
	REVENUE SUBTOTAL	\$182,530	\$176,530	\$187,710	\$164,950	

Operating Expenses:

		FY 2021-2022		FY 2022-2023		
Account	Expense Category	Adopted	Year End Actual	Adopted	Mid Year Actual	Remaining
2106	Communications	\$160	\$155	\$160	\$78	51%
2110	Insurance	\$3,320	\$2,893	\$3,600	\$3,221	11%
2115	Memberships	\$4,750	\$4,150	\$4,750	\$4,240	11%
2117	Office Supplies	\$600	\$519	\$500	\$210	58%
2118	Professional & Special Services	\$160,900	\$124,124	\$165,900	\$103,654	38%
	Legal Services	\$5,000	\$1,674	\$5,000	\$1,034	79%
	Application Processing	\$55,000	\$38,151	\$55,000	\$52,093	5%
	Basic Services-EO/Clerk	\$55,000	\$44,852	\$55,000	\$29,770	46%
	MSRs/SOIs	\$45,000	\$38,426	\$50,000	\$20,420	59%
	Website Services	\$200	\$121	\$200	\$97	51%
	Meeting Exp/Stipends	\$700	\$900	\$700	\$240	66%
2119	Publications & Legal Notices	\$1,500	\$982	\$1,500	\$0	100%
2121	Rents & Leases - Structures	\$5,400	\$5,400	\$5,400	\$2,700	50%
2125	Transportation & Travel	\$5,900	\$710	\$5,900	\$5,856	1%
	Mileage/Travel (In-County)	\$800	\$0	\$800	\$0	100%
	Mileage/Travel (Out-of-County)	\$2,600	\$710	\$2,600	\$3,891	-50%
	Conference Registration	\$2,500	\$0	\$2,500	\$1,965	21%
	Contingency/ Carryover					
2020	Contingency	-	-	-	-	
	Contingency Total	-	-	-	-	
	EXPENSE SUBTOTAL	\$ 182,530	\$ 138,933	\$ 187,710	\$ 119,958	36%

Operating Difference

(Negative Balance Indicates Use of Reserves)

	\$ -	\$37,597	\$ -	\$ 44,991.84
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Unreserved/Unrestricted Fund Balance

Beginning	\$68,868.68		\$106,465.20	
Ending		\$106,465.20		