

## MEETING AGENDA



**Del Norte Local Agency Formation Commission**  
**REGULAR MEETING**  
*In Person: Del Norte County Board of Supervisors Chambers*  
*Flynn Center - 981 H St. Crescent City, CA 95531*  
**July 24, 2023 4:00 pm**

1. Call to Order/Roll Call/ Commission Introductions & Appointments
  - A. Pledge of Allegiance
2. Public Hearings
  - A. Del Norte LAFCo FY 2022-23 Budget Amendment # 2 in accordance with California Government Code § 56381 (ATTACHMENT 2A)
  - B. Del Norte LAFCo FY 2023-24 Budget Amendment in accordance with California Government Code § 56381 (ATTACHMENT 2B)
3. Regular Business
  - A. Draft Minutes March 27 2023 – Continued (ATTACHMENT 3A)
  - B. Draft Minutes May 22 2023 (ATTACHMENT 3B)
  - C. Member Dues Apportionments (informational – NO ATTACHMENT)
  - D. Del Norte LAFCo FY 2022-23 Year End Cost Accounting (ATTACHMENT 3D)
  - E. Annexations Update (INFORMATIONAL - verbal report)
  - F. Compliance Work Plan for FY 2023-24 (INFORMATIONAL - verbal report)
4. Inquiries, Correspondence, Application Status and Referrals
  - A. Staff - The Executive Officer will provide a report of current projects, issues of interest, and pending legislation.
  - B. Commission - On their own initiative, Commission members may make brief announcements or reports on their own activities. They may ask questions for clarification, make a referral to staff or request a business matter for a future agenda per Government Code Section 54954.2 (a).
  - C. Public - Public comment on items of interest within LAFCo subject matter jurisdiction, and not otherwise appearing on the agenda. No action may be taken on any item not appearing on the agenda.
5. Adjournment

Next Meeting scheduled for September 25, 2023, unless alternate date scheduled.



DEL NORTE LOCAL AGENCY FORMATION COMMISSION  
1125 16<sup>th</sup> Street, Suite 202  
Arcata, California 95521  
TEL (707) 825-9301 FAX (707)825-9181  
eo@delnortelafo.org

## AGENDA ITEM 2A

MEETING DATE: July 24, 2023  
TO: Del Norte Local Agency Formation Commission  
FROM: George Williamson AICP, Executive Officer  
SUBJECT: FY 2022-23 Budget Amendment - Reduced Interfund Cost charges

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### DISCUSSION

The FY 2022-23 budget was amended to cover an Interfund-Cost Plan increase at the May 22 2023 meeting. Since then, the County Auditor-Controller responded to LAFCo's request to review the Cost Fund increases, the Auditor wrote they were incorrectly charged:

'proposed remedy is that we will be posting a correcting entry reducing your charges for this fiscal year (2022-23) which will bring the current charges down to around the normal \$2,000. I'll be checking our year end \$\$'s but this should mean the fiscal year (2022-23) budget increase can be rescinded.

This means the Interfund-Cost Plan charges can be reduced, comparable to approved budget.

Other changes reflected in Amendment #1 included Legal counsel cost increase to \$5,000 due to the outside legal counsel travel costs from outside the area, decreased public member stipend, to \$80. It has not been completely eliminated in case the alternate public member attends as a voting member and requests the stipend.

General Ledger statements received from the County Auditor Office reflect increased interest revenues. Due to this the FY interest is projected to increase to \$960.00.

Due to previous year's expenses under budget, the fund balance had increased to \$24,745.02 and has been reduced in the amended budget to cover CALAFCO expenses.

### RECOMMENDATION

The following procedures are recommended for the Commission's consideration:

- Receive verbal report from staff.
- Open the public hearing and invite testimony; and
- Discuss item, close the hearing, and consider action on the recommendation:

1) Approve FY 2022-2023 Budget Amendment # 2 by Resolution 23-03.

### ATTACHMENTS

Resolution 23-03 - FY 2022-2023 Budget Amendment # 2



DEL NORTE LOCAL AGENCY FORMATION COMMISSION  
1125 16<sup>th</sup> Street, Suite 202  
Arcata, California 95521  
TEL (707) 825-9301 FAX (707)825-9181  
eo@delnortelafco.org

**RESOLUTION 23-03**  
**ADOPTING FISCAL YEAR 2022-23 BUDGET AMENDMENT # 2**

WHEREAS, the Del Norte Local Agency Formation Commission ("Commission") is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 to adopt proposed and final budgets each fiscal year; and

WHEREAS, the Commission approved the FY 2022-23 budget on June 13, 2022; and

WHEREAS, the Commission has the authority to amend the current year budget at a public hearing; and

WHEREAS, the Executive Officer prepared an amended budget for the May 22 2023 Commission Hearing, including a legal counsel expense increase to \$5,000, public member stipend decrease to \$80, interest revenue increase to \$960 and an Interfund Cost Transfer increase to \$11,223.00, which was approved by Resolution 23-10; and

WHEREAS, since that time the Interfund Cost Transfer amount has been decreased to \$2,000.00 and a second amended budget prepared; and

WHEREAS, the Executive Officer's report was presented to the Commission in the manner provided by law; and

WHEREAS, the Commission heard fully and considered all of the evidence presented at a continued public hearing on Budget Amendment # 2 held on July 24, 2023; and

WHEREAS, the Commission determined the proposed budget projects the staffing and program costs of the agency as accurately and appropriately as is possible.

NOW, THEREFORE, BE IT RESOLVED by the Commission as follows:

1. The Fiscal Year 2022-23 Budget Amendment #2 as presented in Exhibit A is approved.
2. The overall operating costs provided amended budget will allow the Commission to fulfill its regulatory and planning responsibilities as required under Government Code Section 56381 (a).

**PASSED AND ADOPTED** at a meeting of the Del Norte Local Agency Formation Commission on the 24<sup>th</sup> day of July 2023, by the following vote:

AYES:	Commissioners:
NOES:	Commissioners:
ABSENT:	Commissioners:
ABSTAIN:	Commissioners:

\_\_\_\_\_  
Darrin Short, Chair

\_\_\_\_\_  
George Williamson, Executive Officer

ATTACHMENT: Exhibit A: FY 2022-23 Budget Amendment # 2



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Exhibit A: FY 2022-23 Budget Amendment # 2

Account	EXPENDITURES	FY 2022-23 Final	2022-23 Amended - cost fund increase	2022-23 Amended - cost fund decrease
<b>Line #</b>	<b>SERVICES &amp; SUPPLIES</b>			
20150	Insurance	\$2,750.00	\$2,782.00	\$2,782.00
20200	CALAFCO Membership	\$1,447.00	\$1,447.00	\$1,447.00
20221	Printing	\$50.00	\$50.00	\$50.00
20223	Postage	\$50.00	\$50.00	\$50.00
20230	Professional Services			
	MSR/SOI Preparation	\$32,000.00	\$32,000.00	\$32,000.00
	Application Processing	\$10,000.00	\$10,000.00	\$10,000.00
20231	Prof. Serv. Executive Officer/ Admin.	\$42,100.00	\$42,100.00	\$42,100.00
20232	Prof. Serv. Legal Counsel	\$3,000.00	\$5,000.00	\$5,000.00
20240	Advertising/Publications	\$400.00	\$400.00	\$400.00
20290	Travel-Training CALAFCO Conferences	\$2,200.00	\$1,510.97	\$1,510.97
70530	Interfund-Cost Plan	\$1,700.00	\$11,223.00	\$2,000.00
20233	Public Member Stipend ( @ \$40/mtg)	\$240.00	\$80.00	\$80.00
	<b>TOTAL EXPENDITURES</b>	<b>\$95,937.00</b>	<b>\$106,642.97</b>	<b>\$97,419.97</b>
	<b>REVENUES</b>			
91125	Project Revenue (Application Deposit)*	\$10,000.00	\$10,000.00	\$10,000.00
90300	Interest	\$500.00	\$960.48	\$960.48
90780	Del Norte County (less App Deposits)	\$39,852.50	\$43,321.49	\$38,709.99
90781	City of Crescent City (less App Deposits)	\$39,852.50	\$43,321.49	\$38,709.99
07100				
	<b>TOTAL REVENUES</b>	<b>\$90,205.00</b>	<b>\$97,603.45</b>	<b>\$88,380.45</b>
	Funds from Account #42801007100	\$5,732.00	\$5,732.00	\$5,732.00
	<b>With (Unrestricted) Fund Allocations</b>	<b>\$95,937.00</b>	<b>\$103,335.45</b>	<b>\$94,112.45</b>
	<b>FUND BALANCE</b>			
07100	Account #42801 007 100	\$17,470.05	\$24,745.02	\$24,745.02
	*Deposit paid by applicants to cover application processing. Projected amount for auditor use in issuing payment for expense claims.			



## DEL NORTE LOCAL AGENCY FORMATION COMMISSION

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### AGENDA ITEM 2B

**MEETING DATE:** July 24, 2023  
**TO:** Del Norte Local Agency Formation Commission  
**FROM:** George Williamson AICP, Executive Officer  
**SUBJECT:** FY 2023-2024 Budget Amendment

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The Commission heard and considered a final FY 2023-24 budget at a public hearing held on May 22, 2023 and approved the FY 2023-24 budget by Resolution 23-02

That budget included an Interfund Cost Plan expense of \$10,000, based on the prior year increase. Since then, the County Auditor-Controller responded to LAFCO's request to review the Interfund Cost Plan increases, the Auditor wrote they were incorrectly charged:

'proposed remedy is that we will be posting a correcting entry reducing your charges for this fiscal year (2022-23) which will bring the current charges down to around the normal \$2,000. '

The County Auditor-Controller Cost Plan charges for FY 23-24 are now \$1,691, prompting this budget amendment. Other expenses remain the same. This substantially reduces the Crescent City and Del Norte County contributions.

#### *Unrestricted Funds Account*

Commissioner Inscore has been reappointed to the CALAFCO Board as the Northern City Member. His reappointment, to fill the unexpired term of the late Plumas LAFCO Commissioner Tom Cooley, was unanimously approved by the CALAFCO Board. Commissioner Blake will incur expenses, estimated to be \$3,500 to attend CALAFCO Board meetings, which can be covered by an unrestricted funds account allocation.

### RECOMMENDATION

The following procedures are recommended for the Commission's consideration of this item:

- Receive verbal report from staff;
- Open the public hearing and invite testimony; and
- Discuss item, close the hearing, and consider action on the recommendation:
  - 1) Approve Amended FY 2023-2024 budget, by Resolution 23-04 - Attachment A.

### ATTACHMENT

Resolution 23-04 FY 2023-24 Amended Budget



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1125 16<sup>th</sup> Street, Suite 202  
Arcata, California 95521  
TEL (707) 825-9301 FAX (707)825-9181  
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**RESOLUTION 23-04**  
**FISCAL YEAR 2023-24 BUDGET AMENDMENT**

WHEREAS, the Del Norte Local Agency Formation Commission ("Commission") is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 to adopt a proposed fiscal year budget no later than May 1 and final budget no later than June 15th each fiscal year; and

WHEREAS, the Executive Officer prepared a report with final budget recommendations, including Interfund Cost Plan Increases and an unrestricted funds expenditure to cover CALAFCO meeting expenses; and

WHEREAS, the Executive Officer's final budget report was presented to the Commission in the manner provided by law; and

WHEREAS, the Commission heard fully and considered all of the evidence presented at its public hearing on the final FY 2023-24 budget held on May 22, 2023 and approved FY 2023-24 budget by Resolution 23-02; and

WHEREAS, at Commission direction, the Executive Officer advised the City and County of the increased Commission's budget; and

WHEREAS, since that time there has been an Interfund Cost Plan decrease so that the budget could be reduced, while still allowing the agency to fulfill its prescribed regulatory and planning duties; and

WHEREAS, an Amended Budget was prepared and noticed for public hearing, where the Commission considered and approved the amendment on July 24, 2023 by Resolution 23-02; and

WHEREAS, the Commission determined the Amended Budget projects the staffing and program costs of the agency as accurately and appropriately as is possible and contains sufficient funds for LAFCo purposes.

NOW, THEREFORE, BE IT RESOLVED by the Commission as follows:

1. The Fiscal Year 2023-24 Budget Amendment as presented in Exhibit A is approved.
2. The overall operating expenditures will allow the Commission to fulfill its regulatory and planning responsibilities as required under Government Code Section 56381 (a).

**PASSED AND ADOPTED** at a meeting of the Del Norte Local Agency Formation Commission on the 24th day of July 2023, by the following vote:

AYES:                   Commissioners:  
NOES:                   Commissioners:  
ABSENT:               Commissioners:  
ABSTAIN:              Commissioners:

\_\_\_\_\_  
Darrin Short, Chair

\_\_\_\_\_  
George Williamson, Executive Officer

ATTACHMENT: Exhibit A: FY 2023-24 Budget Amendment



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**EXHIBIT A FY 2023-2024 BUDGET AMENDMENT**

Account	EXPENDITURES	FY 2023-24 Approved	FY 2023-24 Amended
<b>Line #</b>	<b>SERVICES &amp; SUPPLIES</b>		
20150	Insurance	\$2,900.00	\$2,900.00
20200	CALAFCO Membership	\$1,447.00	\$1,566.00
20221	Printing	\$50.00	\$50.00
20223	Postage	\$50.00	\$50.00
20230	Professional Services		
	MSR/SOI Preparation	\$32,000.00	\$32,000.00
	Application Processing	\$10,000.00	\$10,000.00
20231	Prof. Serv. Executive Officer/ Admin.	\$42,100.00	\$42,100.00
20232	Prof. Serv. Legal Counsel	\$5,000.00	\$5,000.00
20240	Advertising/Publications	\$400.00	\$500.00
20290	Travel-Training (CALAFCO Conference)		
70530	Interfund-Cost Plan (decreased)	\$10,000.00	\$1,691.00
20233	Public Member Stipend ( @ \$40/mtg)	\$80.00	\$80.00
	<b>EXPENDITURES</b>	<b>\$104,027.00</b>	<b>\$95,937.00</b>
	<b>REVENUES</b>		
91125	Project Revenue (Application Deposit)*	\$10,000.00	\$10,000.00
90300	Interest	\$960.48	\$1,000.00
90780	Del Norte County (less App Deposits)	\$42,013.50	\$37,968.50
90781	City of Crescent City (less App Deposits)	\$42,013.50	\$37,968.50
07100	Funds from Account #42801007100		
	<b>REVENUES</b>	<b>\$104,027.00</b>	<b>\$95,937.00</b>
	<b>Contingency (Unrestricted) Fund</b>		
7100	CALAFCO Board Travel Expenses - estimate	\$3,500.00	\$3,500.00
	<b>FUND BALANCE</b>		
07100	Account #42801 007 100	\$20,745.02	\$20,745.02

\*Deposit paid by applicants to cover application processing. Projected amount for auditor use in issuing payment for expense claims.

**DRAFT MEETING MINUTES - CONTINUED**

**Del Norte Local Agency Formation Commission  
REGULAR MEETING**

***In Person: Del Norte County Board of Supervisors Chambers***

***Flynn Center - 981 H St. Crescent City, CA 95531***

**March 27, 2023**

**Members present:** Darrin Short (County Member & Chair), Blake Inscore (City Member & Vice Chair), Jason Greenough (City Member), Dean Wilson (County Member) and Donna DeWolf (Alternate Public Member)

**Members absent:** Lyle Armstrong (Public Member)

**Others present:** (by phone due to travel restrictions) George Williamson (Executive Officer).

This was an in-person meeting of the Commission, with public access accommodated by the County, during Flynn Center closure due to holiday observance.

**Call to Order/Roll Call**

Commission Chair Short called the meeting to order at 4:00 p.m. Roll call was taken.

- A. Pledge of Allegiance Commissioner Short led the Pledge of Allegiance.
- B. Welcome New Commissioner – County Supervisor Dean Wilson  
Supervisor Wilson, received a welcome from the attending Commissioners.
- C. Alternate Public Member Appointment

Staff presented a report on the Alternate Public Member recruitment process and receiving an application from Donna DeWolf, which was included in the meeting packet.

On a motion by Commissioner Inscore seconded by Commissioner Wilson and carried by a 4-0 vote the Commission appointed Donna DeWolf as Alternate Public Member for the 2023-2027 term. Alternate Public Member DeWolf took a seat with the Commission due to the absence of Public Member Lyle Armstrong.

**Public Hearings**

- A. Del Norte LAFCo FY 2022-23 Budget Amendment in accordance with California Government Code § 56381

The Commission received a staff report on budget amendments, primarily covering an unexpected Interfund Transfer Cost increase. Staff has requested a cost accounting and the Commissioner wanted to allow more time for the Auditors' response.

On a motion by Commissioner Inscore seconded by Commissioner Greenough and carried by a 5-0 vote the Commission continued the FY 2022-23 budget amendment hearing to May 22, 2023.

- B. Del Norte LAFCo Proposed FY 2023-24 Budget in accordance with California Government Code § 56381.

The Commission received a staff report on the proposed FY 2023-24 budget. Staff which is slightly reduced from the FY 2022-23 budget amendment considered in the prior hearing.



**Del Norte Local Agency Formation Commission**  
**MEETING MINUTES: March 27, 2023**

On a motion by Commissioner Wilson seconded by Commissioner Greenough and carried by a 5-0 vote the Commission approved the proposed FY 2023-24 budget and directed staff to distribute to City and County and schedule a final budget hearing for May 22, 2023

**Regular Business**

A. Draft Minutes January 22, 2023

On a motion by Commissioner Inscore seconded by Commissioner Wilson and carried by a 5-0 vote the Commission approved the January 22, 2023, Meeting Minutes.

B. Del Norte County Fairgrounds Recreation and Park District (DNCFRPD) Municipal Service Review Reconsideration Update (informational)

DNC Fairgrounds Recreation and Park District Update – Sales Tax Revenues. Staff reported on DNCFRPD Board coordination for a MSR reconsideration to address a Capital Improvement Plan Update, and funding projections for use of reserves. There will be a joint DNCFRPD & 41<sup>st</sup> DAA Fair Board meeting later this month.

C. Hunter Valley CSD Power Activation – Certificate of Completion (informational)

Staff reported filing the Certificate of Completion with the County for the Hunter Valley CSD Park and Recreation Powers Activation. A brief report on CSDs park development progress was provided.

D. Del Norte County Auditor – Interfund Cost Plan Request (informational)

Staff has requested an accounting for a substantial Interfund Cost Plan amount increase, based on an independent accounting review. The Commission considered this as part of the FY 2022-23 budget amendment hearing.

E. Annexation Applications status - Klamath CSD Annexation/SOI Amendment & Smith River FPD Annexation (informational)

Staff reported on filing notices for the applications. Property Tax Revenue Sharing Agreements with the County, per Tax and Revenue Code 99, will precede application hearings.

F. Alternate May Meeting Dates.

The May 22 Commission meeting date was set.

C. Inquiries, Correspondence, Application Status and Referrals

A. Staff - The Executive Officer will provide a report of current projects, issues of interest, and pending legislation.

No additional staff comments.

**Del Norte Local Agency Formation Commission**  
**MEETING MINUTES: March 27, 2023**

- B. Commission - On their own initiative, Commission members may make brief announcements or reports on their own activities. They may ask questions for clarification, make a referral to staff or request a business matter for a future agenda per Government Code Section 54954.2 (a).
  
- C. Public - Public comment on items of interest within LAFCo subject matter jurisdiction, and not otherwise appearing on the agenda. No action may be taken on any item not appearing on the agenda.
  
- D. Adjournment

Next Meeting scheduled for May 22 2023, unless special meeting scheduled.

## DRAFT MEETING MINUTES

### Del Norte Local Agency Formation Commission REGULAR MEETING

*In Person: Del Norte County Board of Supervisors Chambers*

*Flynn Center - 981 H St. Crescent City, CA 95531*

**MAY 22, 2023**

**Members present:** Darrin Short (County Member & Chair) Valerie Starkey (County Member Alternate) Isiah Wright (City Member Alternate) and Donna DeWolf (Alternate Public Member)

**Members absent:** Lyle Armstrong (Public Member), Blake Inscore (City Member & Vice Chair), Jason Greenough (City Member), Dean Wilson (County Member)

**Others present:** George Williamson (Executive Officer).

This was an in-person meeting of the Commission

#### **Call to Order/Roll Call**

Commission Chair Short called the meeting to order at 4:00 p.m. Roll call was taken.

A. Pledge of Allegiance - Commissioner Short led the Pledge of Allegiance.

#### **Public Hearings**

A. Del Norte LAFCo FY 2022-23 Budget Amendment in accordance with California Government Code § 56381

The Commission received a staff report on budget amendments, primarily covering an unexpected Interfund Transfer Cost increase.

On a motion by Commissioner Starkey seconded by Commissioner Wright and carried by a 4-0 vote the Commission approved the FY 2022-23 budget amendment by Resolution 23-01.

B. Del Norte LAFCo Final FY 2023-24 Budget in accordance with California Government Code § 56381.

The Commission received a staff report on the proposed FY 2023-24 budget. Staff which is slightly reduced from the FY 2022-23 budget amendment considered in the prior hearing.

On a motion by Commissioner Starkey seconded by Commissioner Wright and carried by a 4-0 vote the Commission approved the Final FY 2023-24 budget by Resolution 23-02 and directed staff to distribute to City and County

#### **Regular Business**

A. Draft Minutes March 27, 2023

The Commission continued the March 27, 2023, Meeting Minutes to the July 24 2023 meeting.

B. Del Norte County Fairgrounds Recreation and Park District (DNCFRPD) Municipal Service Review Reconsideration Update (informational)

**Del Norte Local Agency Formation Commission**  
**MEETING MINUTES: March 27, 2023**

Commission received report from staff regarding coordination with the DNCFRPD Board of Directors on a 2020 MSR Reconsideration application. The MSR Reconsideration would allow for preparing a Post Sales Tax Fairgrounds Use Funding Program. The funding program would be based on an updated Del Norte County Fairgrounds Facility 5-year Capital Improvement Program. Staff attended the DNCFRPD April 27 Board Meeting and discussed Post Sales Tax Fairgrounds Use Funding Program needs.

C. Professional Services Extension- Executive Officer FY 2023-24

The Commission reviewed the Executive Officer Professional Services Extension.

On a motion by Commissioner Starkey seconded by Commissioner Wright and carried by a 4-0 vote the Commission approved the FY 2023-24 Professional Services Extension.

D. Professional Services Extension- Legal Counsel FY 2023-24

The Commission reviewed the Legal Counsel Professional Services Extension.

On a motion by Commissioner Starkey seconded by Commissioner Wright and carried by a 4-0 vote the Commission approved the FY 2023-24 Professional Services Extension.

4 Inquiries, Correspondence, Application Status and Referrals

A. Staff - The Executive Officer will provide a report of current projects, issues of interest, and pending legislation.

No additional staff comments.

B. Commission - On their own initiative, Commission members may make brief announcements or reports on their own activities. They may ask questions for clarification, make a referral to staff or request a business matter for a future agenda per Government Code Section 54954.2 (a).

C. Public - Public comment on items of interest within LAFCo subject matter jurisdiction, and not otherwise appearing on the agenda. No action may be taken on any item not appearing on the agenda.

5 Adjournment

Next Meeting scheduled for July 24 2023, unless special meeting scheduled.



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**AGENDA ITEM 3D**

**MEETING DATE:** July 24, 2023  
**TO:** Del Norte Local Agency Formation Commission  
**FROM:** George Williamson AICP, Executive Officer  
**SUBJECT:** FY 2022-23 Year-End Accounting

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**DISCUSSION**

FY 2022-2023 year-end accounting attached. City & County revenues received in a timely manner.

Three applications filed and still under review, no additional funds needed.

MSR/SOI Preparation costs are \$25,546.25 of the budgeted amount of \$32,000.00, as of June 2022, leaving \$6,453.75, approximately 21% remaining, while Professional Services including both Executive Officer and Administrative services are \$39,947.79, with \$2,152.21 remaining.

Legal Counsel (Jim Underwood) expenses incurred this FY \$3,185, \$1,815 under budget.

Public members (Lyle Armstrong & Donna DeWolf), did not accept stipend so no expense.

Insurance Costs, incurred at start of FY, \$2,782.00 were slightly over budgeted amount.

CALAFCO Membership costs of \$1,447.00 were equal to budgeted amount.

Application processing costs were well below the budgeted amount at \$2,060.00. This is \$7,940.00 under the allocated \$10,000.00.

The most substantial financial issue was an Interfund-Cost Plan increase. This prompted budget amendments at the May 22 2023 meeting. Since then, the County Auditor-Controller responded to LAFCo's request to review the Cost Fund increases, the Auditor wrote they were incorrectly charged and subsequently reduced. There are follow-up budget amendments for this reduction scheduled for the July 24 2023 meeting

Overall, Del Norte LAFCo ended FY 2022-23 under budget, as shown on attached spreadsheet.

**RECOMMENDATION**

The following procedures are recommended with respect to the Commission's consideration of this item:

Review FY 2022-2023 year-end Budget accounting. This is an informational agenda item.

**ATTACHMENT**

FY 2022-2023 year-end Budget Revenues and Expenditure Report



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**FY 2022-23 Year-end Budget Revenues and Expenditure Report**

Account	EXPENDITURES	Amended Budget	FY Mid Year	FY Year End	Difference
<b>Line #</b>	<b>SERVICES &amp; SUPPLIES</b>				
20150	Insurance	\$2,750.00	\$2,781.71	\$2,782.00	-\$32.00
20200	CALAFCO Membership	\$1,447.00	\$1,447.00	\$1,447.00	\$0.00
20221	Printing	\$50.00	\$0.00	\$0.00	\$50.00
20223	Postage	\$50.00	\$0.00	\$50.00	\$0.00
20230	Professional Services				
	MSR/SOI Preparation	\$32,000.00	\$7,610.00	\$25,546.25	\$6,453.75
	Application Processing	\$10,000.00	\$325.00	\$2,060.00	\$7,940.00
20231	Prof. Serv. Executive Officer/ Admin.	\$42,100.00	\$20,060.00	\$39,947.79	\$2,152.21
20232	Prof. Serv. Legal Counsel	\$5,000.00	\$1,487.50	\$3,185.00	\$1,815.00
20240	Advertising/Publications	\$400.00	\$85.10	\$423.64	-\$23.64
20290	Travel-Training CALAFCO Conferences	\$2,200.00	\$0.00	\$1,510.97	\$689.03
70530	Interfund-Cost Plan (Being Adjusted by Auditor)	\$11,223.00	\$5,350.00	\$2,000.00	\$9,223.00
20233	Public Member Stipend ( @ \$40/mtg)	\$240.00	\$0.00	\$0.00	\$240.00
	<b>EXPENDITURES</b>	<b>\$107,460.00</b>	<b>\$39,146.31</b>	<b>\$78,952.65</b>	<b>\$28,507.35</b>
	<b>REVENUES</b>				
91125	Project Revenue (Application Deposit)*	\$10,000.00	\$0.00	\$10,000.00	\$0.00
90300	Interest	\$500.00	\$132.13	\$960.48	-\$460.48
90780	Del Norte County	\$53,730.00	\$39,852.50	\$39,476.33	\$14,253.68
90781	City of Crescent City	\$53,730.00	\$39,852.50	\$39,476.33	\$14,253.68
07100					
	<b>REVENUES</b>	<b>\$117,960.00</b>	<b>\$79,837.13</b>	<b>\$89,913.13</b>	<b>\$28,046.87</b>
	Funds from Account #42801007100	\$5,732.00		\$5,732.00	\$0.00
	<b>totals</b>	<b>\$123,692.00</b>		<b>\$95,645.13</b>	<b>\$28,046.87</b>
	<b>FUND BALANCE</b>				
07100	Account #42801 007 100	\$17,470.05		\$24,745.02	\$7,274.97
	* Does not include Fund #428 010 07100 balance				
	** Budgeted amount as placeholder for actual deposits received.				