



**Local Agency Formation Commission of Napa County**  
Subdivision of the State of California

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*We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture*

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**Agenda Item 5e (Consent/Information)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Brendon Freeman, Executive Officer *BF*

**MEETING DATE:** December 5, 2022

**SUBJECT:** First Quarter Budget Report for Fiscal Year 2022-23

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**BACKGROUND AND SUMMARY**

This is a consent item for information purposes only. Accordingly, if interested, the Commission is invited to pull this item for additional discussion with the concurrence of the Chair. No formal action will be taken as part of this item.

On June 6, 2022, the Commission adopted a final budget for fiscal year 2022-23. This report compares budgeted versus actual transactions through September 30, 2022. A first quarter budget sheet with year-end projections is included as Attachment One.

Operating revenues are budgeted at \$663,588. Actual revenues collected through the first quarter totaled \$593,332. Staff projects the Commission will finish the fiscal year with \$670,591 in total revenues, resulting in a surplus of \$7,003 relative to budgeted revenues.

Operating expenses are budgeted at \$663,588. Actual expenses incurred through the first quarter totaled \$121,442. Staff projects the Commission will finish the fiscal year with \$603,062 in total expenses, resulting in a savings of \$60,526 relative to budgeted expenses. The savings in expenses are primarily attributed to the Commission Clerk vacancy.

Local policy directs the Commission to maintain an available/unrestricted fund balance (“reserves”) equal to a minimum of four months, or 33.3%, of budgeted expenses. The Commission’s reserves as of June 30, 2022 totaled \$281,201, representing 42.4% of budgeted expenses in fiscal year 2022-23. Based on these projected revenues and expenses, the Commission is projected to finish the fiscal year with an overall budget surplus of \$67,529, which would increase reserves to \$348,730, or 52.6% of budgeted expenses.

**ATTACHMENT**

- 1) First Quarter Budget Sheet for Fiscal Year 2022-23 with Year-End Projections

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Margie Mohler, Chair  
Councilmember, Town of Yountville

Brad Wagenknecht, Vice Chair  
County of Napa Supervisor, 1st District

Kenneth Leary, Commissioner  
Representative of the General Public

Mariam Aboudamous, Commissioner  
Councilmember, City of American Canyon

Diane Dillon, Commissioner  
County of Napa Supervisor, 3rd District

Eve Kahn, Alternate Commissioner  
Representative of the General Public

Beth Painter, Alternate Commissioner  
Councilmember, City of Napa

Ryan Gregory, Alternate Commissioner  
County of Napa Supervisor, 2nd District

Brendon Freeman  
*Executive Officer*

# LAFCO FY 2022-23 First Quarter Budget Report

## Revenues and Expenses through 9/30/22 with Year-End Projections

Account	Category	Adopted Budget	Actual YTD	YTD Percent of Budget	Year-End Projection	Year-End Projection Percent of Budget
<b>Revenues</b>						
42690	Permits/Application Fees	25,000	17,700	70.8%	28,750	115.0%
43910	County of Napa	313,794	313,794	100.0%	313,794	100.0%
43950	Other-Governmental Agencies	313,794	257,487	82.1%	313,794	100.0%
45100	Interest	6,000	1,684	28.1%	6,736	112.3%
46800	Charges for Services	1,000	-	0.0%	850	85.0%
47900	Miscellaneous	4,000	2,667	66.7%	6,667	166.7%
<b>Total Revenues</b>		<b>663,588</b>	<b>593,332</b>	<b>89.41%</b>	<b>670,591</b>	<b>101.1%</b>
<b>Expenses</b>						
51210	Director/Commissioner Pay	15,200	2,040	13.4%	14,900	98.0%
51300	Medicare	250	29	11.6%	203	81.2%
51305	FICA	500	80	16.1%	480	96.0%
52100	Administration Services	509,844	81,283	15.9%	459,230	90.1%
52125	Accounting/Auditing Services	7,500	427	5.7%	7,450	99.3%
52130	Information Technology Service	23,974	5,994	25.0%	23,974	100.0%
52131	ITS Communication Charges	1,685	423	25.1%	1,685	100.0%
52140	Legal Services	35,000	15,588	44.5%	40,000	114.3%
52310	Consulting Services	10,000	-	0.0%	-	0.0%
52345	Janitorial Services	300	-	0.0%	225	75.0%
52515	Maintenance-Software	1,930	230	11.9%	1,930	100.0%
52600	Rents and Leases - Equipment	4,000	570	14.3%	4,000	100.0%
52605	Rents and Leases - Bldg/Land	25,995	8,600	33.1%	25,995	100.0%
52700	Insurance - Liability	638	-	0.0%	638	100.0%
52800	Communications/Telephone	3,000	346	11.5%	2,380	79.3%
52830	Publications & Notices	1,000	232	23.2%	750	75.0%
52835	Filing Fees	200	-	0.0%	100	50.0%
52900	Training/Conference Expenses	15,000	2,440	16.3%	13,000	86.7%
52905	Business Travel/Mileage	1,000	-	0.0%	700	70.0%
53100	Office Supplies	1,000	83	8.3%	500	50.0%
53110	Freight/Postage	150	-	0.0%	150	100.0%
53115	Books/Media/Subscriptions	119	-	0.0%	119	100.0%
53120	Memberships/Certifications	3,078	3,078	100.0%	3,078	100.0%
53205	Utilities - Electric	2,000	-	0.0%	1,350	67.5%
53415	Computer Software/License	225	-	0.0%	225	100.0%
<b>Total Expenditures</b>		<b>663,588</b>	<b>121,442</b>	<b>18.30%</b>	<b>603,062</b>	<b>90.9%</b>
<b>Net Surplus (Deficit)</b>		<b>-</b>	<b>471,889</b>	<b>71.1%</b>	<b>67,529</b>	<b>10.2%</b>