



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

Agenda Item 8b (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Brendon Freeman, Executive Officer *BF*

MEETING DATE: February 6, 2023

SUBJECT: Second Quarter Budget Report for Fiscal Year 2022-23

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 December 31, 2022. A second quarter budget sheet with year-end projections is included as Attachment One.

Operating revenues are budgeted at \$663,588. Actual revenues collected through the second quarter totaled \$657,083. Staff projects the Commission will finish the fiscal year with \$665,855 in total revenues, resulting in a surplus of \$2,267 relative to budgeted revenues.

Operating expenses are budgeted at \$663,588. Actual expenses incurred through the second quarter totaled \$295,681. Staff projects the Commission will finish the fiscal year with \$596,859 in total expenses, resulting in a savings of \$66,729 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. Staff projects the Commission will finish the fiscal year with an overall budget surplus of \$68,996, which would increase reserves to \$350,197, or 52.8% of budgeted expenses.

ATTACHMENT

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

Margie Mohler, Chair
Councilmember, Town of Yountville

Mariam Aboudamous, Commissioner
Councilmember, City of American Canyon

Beth Painter, Alternate Commissioner
Councilmember, City of Napa

Anne Cottrell, Vice Chair
County of Napa Supervisor, 3rd District

Belia Ramos, Commissioner
County of Napa Supervisor, 5th District

Joelle Gallagher, Alternate Commissioner
County of Napa Supervisor, 1st District

Kenneth Leary, Commissioner
Representative of the General Public

Eve Kahn, Alternate Commissioner
Representative of the General Public

Brendon Freeman
Executive Officer

LAFCO FY 2022-23 Second Quarter Budget Report

Revenues and Expenses through 12/31/22 with Year-End Projections

Account	Category	Adopted Budget	Actual YTD	YTD Percent of Budget	Year-End Projection	Year-End Projection Percent of Budget
Revenues						
42690	Permits/Application Fees	25,000	23,460	93.8%	28,560	114.2%
43910	County of Napa	313,794	313,794	100.0%	313,794	100.0%
43950	Other-Governmental Agencies	313,794	313,794	100.0%	313,794	100.0%
45100	Interest	6,000	3,368	56.1%	6,700	111.7%
46800	Charges for Services	1,000	-	0.0%	340	34.0%
47900	Miscellaneous	4,000	2,667	66.7%	2,667	66.7%
Total Revenues		663,588	657,083	99.02%	665,855	100.3%
Expenses						
51210	Director/Commissioner Pay	15,200	7,290	48.0%	12,990	85.5%
51300	Medicare	250	103	41.2%	206	82.4%
51305	FICA	500	276	55.2%	552	110.4%
52100	Administration Services	509,844	222,378	43.6%	460,000	90.2%
52125	Accounting/Auditing Services	7,500	4,627	61.7%	7,500	100.0%
52130	Information Technology Service	23,974	11,987	50.0%	23,974	100.0%
52131	ITS Communication Charges	1,685	846	50.2%	1,692	100.4%
52140	Legal Services	35,000	23,638	67.5%	40,000	114.3%
52310	Consulting Services	10,000	-	0.0%	-	0.0%
52345	Janitorial Services	300	-	0.0%	300	100.0%
52515	Maintenance-Software	1,930	390	20.2%	1,930	100.0%
52600	Rents and Leases - Equipment	4,000	1,476	36.9%	3,500	87.5%
52605	Rents and Leases - Bldg/Land	25,995	12,900	49.6%	25,995	100.0%
52700	Insurance - Liability	638	-	0.0%	638	100.0%
52800	Communications/Telephone	3,000	518	17.3%	2,236	74.5%
52830	Publications & Notices	1,000	232	23.2%	696	69.6%
52835	Filing Fees	200	-	0.0%	50	25.0%
52900	Training/Conference Expenses	15,000	4,637	30.9%	7,500	50.0%
52905	Business Travel/Mileage	1,000	713	71.3%	1,426	142.6%
53100	Office Supplies	1,000	416	41.6%	832	83.2%
53110	Freight/Postage	150	-	0.0%	20	13.3%
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	176	8.8%	1,400	70.0%
53415	Computer Software/License	225	-	0.0%	225	100.0%
Total Expenditures		663,588	295,681	44.56%	596,859	89.9%
Net Surplus (Deficit)		-	361,402	54.5%	68,996	10.4%