



Local Agency Formation Commission
LAFCO of Napa County

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February 5, 2007
Agenda Item No. 5c

January 26, 2007

TO: Local Agency Formation Commission

FROM: Keene Simonds, Executive Officer

SUBJECT: Second Quarter Budget Report for Fiscal Year 2006-2007 (Consent)

The Commission will receive a second quarter budget report for the 2006-2007 fiscal year. The budget report provides an overview of agency expenses through the second quarter and is being presented to the Commission to receive and file.

The second quarter of the Commission's 2006-2007 fiscal year ended on December 31, 2006. Overall expenses through the second quarter totaled \$116,647, which represents 26% of the budget with 50% of the fiscal year complete. An overview of expenses through the second quarter follows.

Salaries and Benefits:

Through the end of the second quarter, the Commission expended \$75,003 on salaries and benefits. These expenditures represent 28% of the total amount budgeted in the eight affected accounts for the fiscal year. All accounts finished the second quarter with total balances above 50%. It is expected that these accounts will collectively finish with a surplus due to the extended vacancy of the analyst position, which was not filled until December 2006.

Services and Supplies:

Through the end of the second quarter, the Commission expended \$41,644 on services and supplies. These expenditures represent 41% of the total amount budgeted in the 13 affected accounts for the fiscal year. Three accounts – property lease, training, and transportation and travel – finished the second quarter with total balances below 50%. The property lease and training accounts are both expected to finish the fiscal year in a deficit. A summary of these accounts follows.

- The property lease account is encumbered in full at the beginning of the fiscal year by the County Auditor-Controller's Office. A deficit of \$693 is reflected in this account and is the result of an amended lease agreement that was approved by the Commission following the adoption of the final budget. The amended lease agreement for office space at 1700 Second Street in Napa establishes a fixed monthly rent rate of \$2,250 through June 2009. This rent amount is \$58 more a month than projected by staff at the time the final

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Representative of the General Public

Keene Simonds
Executive Officer

budget was approved. Expected savings in the salaries and benefits accounts will be used to cover this shortfall.

- The training account is used for a variety of instructional activities for staff and Commissioners. Through the second quarter, the Commission expended \$2,901 in this account, which represents approximately 93 percent of the total amount budgeted for the fiscal year. The majority of these expenditures were drawn from registration costs for the 2006 CALAFCO Annual Conference in San Diego, which was attended by two staff and four Commissioners. Additional instructional expenses are expected over the final two quarters, including training for new staff, and will produce a deficit in the account. Staff will closely monitor this account to ensure that expected savings in other accounts, including salaries and benefits, are sufficient to cover a shortfall.

Contingencies and Reserves:

The Commission has not expended any of its budgeted reserves or professional services funds through the second quarter.

Staff will return to the Commission at the end of each quarter with a budget report. The third quarter ends on March 31, 2007.

Attachments:

- 1) General Line-Item Budget: July 1, 2006 through December 31, 2006



Report ID: GLC8020W
 Fund: 2910 NAPA CO LOCAL AGENCY FORMATION
 Dept: 02910 NAPA LAFCO

County of Napa
 General Ledger Organization Budget Status
 For Periods: 1 To: 6 FY: 2007

1/26/2007

Account	Account Description	Final Budget	Adjustments	Encumbrances	Expenditures	Remaining Balance	Percent Available
51100000	S/W:REGULAR SALARIES	190,231	0.00	0.00	54,753.95	135,476.97	71.22
51200500	S/W:PER DIEM	3,600	0.00	0.00	750.00	2,850.00	79.17
51300100	E/B:RETIREMENT	32,953	0.00	0.00	9,264.70	23,688.58	71.89
51300300	E/B:MEDICARE	2,849	0.00	0.00	733.22	2,116.24	74.27
51300500	E/B:GROUP INSURANCE	36,030	0.00	0.00	8,948.42	27,081.58	75.16
51301200	E/B:INS:WORKERS COMP	685	0.00	0.00	342.50	342.50	50.00
51301700	E/B:401A EMPLOYER CONTRIBUTION	1,500	0.00	0.00	0.00	1,500.00	100.00
51301800	E/B:CELL PHONE ALLOWANCE	840	0.00	0.00	210.00	630.00	75.00
	Total Salaries & Employee Benefits	268,689	0.00	0.00	75,002.79	193,685.87	72.09
52070000	COMMUNICATIONS	3,500	0.00	0.00	388.23	3,111.77	88.91
52100300	INSURANCE:LIABILITY	534	0.00	0.00	267.00	267.00	50.00
52150000	MEMBERSHIPS	2,200	0.00	0.00	358.00	1,842.00	83.73
52170000	OFFICE EXPENSE	15,000	164.96	0.00	3,176.84	8,733.44	57.59
52180200	PSS:MGMT INFO SVCS	17,800	0.00	0.00	0.00	17,799.91	100.00
52180500	PSS:LEGAL EXPENSE	18,750	0.00	0.00	0.00	18,750.00	100.00
52185000	PSS:OTHER	6,500	0.00	0.00	1,428.12	5,071.88	78.03
52190000	PSS:PUBLCATNS/LGL NOTICE	1,000	0.00	0.00	303.54	696.46	69.65
52235000	SDE:OTHER	1,000	0.00	0.00	0.00	1,000.00	100.00
52240500	SDE:PROPERTY LEASE	26,307	0.00	0.00	15,750.00	-692.98	-2.63
52250000	TRANSPORTATION & TRAV	4,000	0.00	0.00	2,900.76	1,099.24	27.48
52250800	T/T:TRAINING	3,000	0.00	0.00	2,459.50	540.50	18.02
52251200	T/T:PRIVATE VEH MILE	1,500	0.00	0.00	107.69	1,392.31	92.82
	Total Services & Supplies	101,091	164.96	0.00	27,139.68	59,611.53	58.87
54000900	OPERATING RESERVE	36,978	0.00	0.00	0.00	36,977.96	100.00
54001000	PROFESSIONAL SERVICES RESERVE	50,000	0.00	0.00	0.00	50,000.00	100.00
	Total Contingencies & Reserves	86,978	0.00	0.00	0.00	86,977.96	100.00
02910	NAPA LAFCO	456,758	164.96	14,504.68	102,142.47	340,275.36	74.47
2910	NAPA CO LOCAL AGENCY FORMATION	456,758	164.96	14,504.68	102,142.47	340,275.36	74.47