



Local Agency Formation Commission
LAFCO of Napa County

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December 3, 2007
Agenda Item No. 5a

November 26, 2007

TO: Local Agency Formation Commission

FROM: Keene Simonds, Executive Officer

SUBJECT: First Quarter Budget Report for Fiscal Year 2007-2008
(Consent: Action)

The Commission will receive a first quarter budget report for the 2007-2008 fiscal year. The budget report summarizes overall expenses through the first quarter and is being presented to the Commission to receive and file.

The Commission's annual operating costs are funded by the County of Napa and the Cities of American Canyon, Calistoga, Napa, St. Helena, and the Town of Yountville. State law provides that the County is responsible for 50% of the Commission's operating costs. The remaining 50% of the Commission's operating costs are proportionally shared by the five cities based on a weighted calculation of population and general tax revenues. Based on this unique funding arrangement, the Commission only budgets operating costs.

Discussion

The first quarter of the Commission's 2007-2008 fiscal year ended on September 30, 2007. Overall expenses through the first quarter totaled \$81,712. This amount represents 22% of the adopted budget (not including reserve or contingency funds) with 25% of the fiscal year complete. An overview of total expenses through the first quarter within the Commission's three budget categories follows.

Salaries and Benefits

At the end of the first quarter the Commission expended \$39,334 on salaries and benefits. This amount represents 14% of the total amount budgeted in the seven affected accounts for the fiscal year. Savings accumulated in several of these accounts due to the unplanned vacancy of the analyst position. All accounts finished the first quarter with balances above 75%.

Jack Gingles, Chair
Mayor, City of Calistoga

Juliana Inman, Commissioner
Councilmember, City of Napa

Cindy Coffey, Alternate Commissioner
Councilmember, City of American Canyon

Brad Wagenknecht, Vice-Chair
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Bill Dodd, Commissioner
County of Napa Supervisor, 4th District

Mark Luce, Alternate Commissioner
County of Napa Supervisor, 2nd District

Brian J. Kelly, Commissioner
Representative of the General Public

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Keene Simonds
Executive Officer

Services and Supplies

At the end of the first quarter the Commission expended \$42,378 on services and supplies. This amount represents 40% of the total amount budgeted in the 14 affected accounts for the fiscal year. Five accounts – memberships, office expense, property lease, training, and private vehicle miles – finished the first quarter with balances below 75%. A summary of expenses in all five of these accounts follows.

Memberships

The membership account covers the Commission's annual due for the California Association of Local Agency Formation Commissions (CALAFCO). The Commission's budgeted membership due for CALAFCO in 2007-2008 is \$2,000, which was paid in full during the first quarter.

Office Expense

The office expense account covers general office supplies ranging from the copy machine lease with Xerox to purchases with Office Depot. In the first quarter the Commission expended \$5,461 in this account, which represents approximately 33% percent of the total amount budgeted for the fiscal year. Staff will continue to monitor this account to help ensure that a end-of-year deficit does not occur.

Property Lease

The property lease account covers the Commission's lease for office space at 1700 Second Street, Suite 268 in Napa. The Commission's current lease provides a fixed monthly rate of \$2,250 through June 2009. The total lease amount for the fiscal year (\$27,000) has been encumbered by the County Auditor's Office for the purpose of simplifying the monthly payment to the landlord.

Training

The training account is used for a variety of instructional activities for staff and Commissioners. In the first quarter the Commission expended \$2,594 in this account, which represents approximately 65% of the total amount budgeted for the fiscal year. The majority of first quarter expenses in this account were drawn from registration costs for the 2007 CALAFCO Annual Conference in Sacramento, which was attended by two staff and four Commissioners. Staff will continue to monitor the account to help ensure that a end-of-year deficit does not occur.

Private Vehicle Miles

This account provides reimbursement to staff and Commissioners for automobile travel associated with official LAFCO business. In the first quarter the Commission expended \$361 in this account, which represents approximately 36% percent of the total amount budgeted for the fiscal year. Staff will continue to monitor this account to help ensure that a end-of-year deficit does not occur.

Reserves and Contingencies

The Commission has not expended any of its budgeted reserve or contingency funds through the end of the first quarter.

Staff will return to the Commission at the end of each quarter with a budget report. The second quarter ends on December 31, 2007 and will be reported to the Commission at its first regular meeting of 2008.

Recommendation

It is recommended that the Commission take the following action:

- 1) Receive and file the "First Quarter Budget Report for Fiscal Year 2007-2008."

Respectfully submitted,

Keene Simonds
Executive Officer

Attachment:

- 1) First Quarter General Ledger Report: July 1, 2007 through September 30, 2007



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: 3 FY: 2008

11/28/2007

<u>Account</u>	<u>Account Description</u>	<u>Final Budget</u>	<u>Adjustments</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Percent Available</u>
51100000	S/W:REGULAR SALARIES	185,527	0.00	0.00	27,704.43	157,822.36	85.07
51200500	S/W:PER DIEM	9,600	0.00	0.00	1,300.00	8,300.00	86.46
51300100	E/B:RETIREMENT	31,583	0.00	0.00	4,732.86	26,850.58	85.01
51300300	E/B:MEDICARE	2,650	0.00	0.00	375.49	2,274.43	85.83
51300500	E/B:GROUP INSURANCE	43,168	0.00	0.00	4,999.29	38,169.03	88.42
51301200	E/B:INS:WORKERS COMP	185	0.00	0.00	46.25	138.75	75.00
51301800	E/B:CELL PHONE ALLOWANCE	840	0.00	0.00	175.70	664.30	79.08
Total Salaries & Employee Benefits		273,553	0.00	0.00	39,334.02	234,219.45	85.62
52070000	COMMUNICATIONS	3,500	0.00	0.00	255.81	3,244.19	92.69
52100300	INSURANCE:LIABILITY	352	0.00	0.00	88.00	264.00	75.00
52150000	MEMBERSHIPS	2,000	0.00	0.00	2,000.00	0.00	0.00
52170000	OFFICE EXPENSE	15,000	0.00	4,305.98	1,151.94	9,542.08	63.61
52180200	PSS:MGMT INFO SVCS	16,387	0.00	0.00	4,096.74	12,290.26	75.00
52180500	PSS:LEGAL EXPENSE	21,500	0.00	0.00	0.00	21,500.00	100.00
52185000	PSS:OTHER	7,150	0.00	0.00	0.00	7,150.00	100.00
52190000	PSS:PUBLICATNS/LGL NOTICE	1,500	0.00	0.00	187.97	1,312.03	87.47
52235000	SDE:OTHER	1,000	0.00	0.00	128.67	871.33	87.13
52240500	SDE:PROPERTY LEASE	27,000	0.00	18,000.00	9,000.00	0.00	0.00
52243900	SDE:FILING FEE	850	0.00	0.00	100.00	750.00	88.24
52250000	TRANSPORTATION & TRAV	4,000	0.00	0.00	108.13	3,891.87	97.30
52250800	T/T:TRAINING	4,000	0.00	0.00	2,594.00	1,406.00	35.15
52251200	T/T:PRIVATE VEH MILE	1,000	0.00	0.00	360.84	639.16	63.92
Total Services & Supplies		105,239	0.00	22,305.98	20,072.10	62,860.92	59.73
54000900	OPERATING RESERVE	37,879	0.00	0.00	0.00	37,879.25	100.00
54001000	PROFESSIONAL SERVICES RESERVE	50,000	0.00	0.00	0.00	50,000.00	100.00
Total Contingencies & Reserves		87,879	0.00	0.00	0.00	87,879.25	100.00
02910	NAPA LAFCO	466,672	0.00	22,305.98	59,406.12	384,959.62	82.49
2910	NAPA CO LOCAL AGENCY FORMATION	466,672	0.00	22,305.98	59,406.12	384,959.62	82.49