



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 6c (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Brendon Freeman, Executive Officer *B F*

MEETING DATE: June 5, 2023

SUBJECT: Third 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 March 31, 2023. A third quarter budget sheet with year-end projections is included as Attachment One.

Operating revenues are budgeted at \$663,588. Actual revenues collected through the third quarter totaled \$659,011. Staff projects the Commission will finish the fiscal year with \$668,698 in total revenues, resulting in a surplus of \$5,110 relative to budgeted revenues.

Operating expenses are budgeted at \$663,588. Actual expenses incurred through the third quarter totaled \$413,918. Staff projects the Commission will finish the fiscal year with \$610,896 in total expenses, resulting in a savings of \$52,692 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 \$57,802, which would increase reserves to \$339,003, or 51.1% of budgeted expenses.

ATTACHMENT

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

Margie Mohler, Chair
Councilmember, Town of Yountville

Beth Painter, Commissioner
Councilmember, City of Napa

Mariam Aboudamous, Alternate Commissioner
Councilmember, City of American Canyon

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 Third Quarter Budget Report

Revenues and Expenses through 3/31/23 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%	30,110	120.4%
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	5,296	88.3%	7,000	116.7%
46800	Charges for Services	1,000	-	0.0%	-	0.0%
47900	Miscellaneous	4,000	2,667	66.7%	4,000	100.0%
Total Revenues		663,588	659,011	99.31%	668,698	100.8%
Expenses						
51210	Director/Commissioner Pay	15,200	10,350	68.1%	13,200	86.8%
51300	Medicare	250	156	62.4%	250	100.0%
51305	FICA	500	451	90.1%	600	120.0%
52100	Administration Services	509,844	311,403	61.1%	475,000	93.2%
52125	Accounting/Auditing Services	7,500	6,743	89.9%	7,300	97.3%
52130	Information Technology Service	23,974	17,981	75.0%	23,974	100.0%
52131	ITS Communication Charges	1,685	1,269	75.3%	1,692	100.4%
52140	Legal Services	35,000	28,603	81.7%	37,500	107.1%
52310	Consulting Services	10,000	-	0.0%	-	0.0%
52345	Janitorial Services	300	75	25.0%	150	50.0%
52515	Maintenance-Software	1,930	470	24.4%	1,930	100.0%
52600	Rents and Leases - Equipment	4,000	1,900	47.5%	3,500	87.5%
52605	Rents and Leases - Bldg/Land	25,995	19,350	74.4%	25,995	100.0%
52700	Insurance - Liability	638	-	0.0%	638	100.0%
52800	Communications/Telephone	3,000	1,473	49.1%	2,200	73.3%
52830	Publications & Notices	1,000	426	42.6%	800	80.0%
52835	Filing Fees	200	-	0.0%	100	50.0%
52900	Training/Conference Expenses	15,000	7,413	49.4%	9,000	60.0%
52905	Business Travel/Mileage	1,000	713	71.3%	1,000	100.0%
53100	Office Supplies	1,000	760	76.0%	1,000	100.0%
53110	Freight/Postage	150	-	0.0%	50	33.3%
53115	Books/Media/Subscriptions	119	119	100.0%	119	100.0%
53120	Memberships/Certifications	3,078	3,078	100.0%	3,078	100.0%
53205	Utilities - Electric	2,000	1,056	52.8%	1,400	70.0%
53415	Computer Software/License	225	-	0.0%	225	100.0%
53650	Business Related Meals/Supplies	-	130	0.0%	195	-
Total Expenditures		663,588	413,918	62.38%	610,896	92.1%
Net Surplus (Deficit)		-	245,093	36.9%	57,802	8.7%