



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 5f (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Stephanie Pratt, Clerk/Jr. Analyst *SP*

MEETING DATE: December 4, 2023

SUBJECT: First Quarter Budget Report for Fiscal Year 2023-24

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.

Consistent with local policy, the Commission will receive a first quarter budget report that shows all budgeted and actual operating revenue and expenditure accounts for the 2023-24 fiscal year through September 30, 2023, included as Attachment One.

When the year is closed, all year-end numbers will be finalized and presented to the Commission at its December 2, 2024 regular meeting as part of the annual audit report.

ATTACHMENT

- 1) FY 2023-24 Revenue & Expense Report through September 30, 2023

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



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2024 Through Period: 03

Fund: 8400 - Local Agency Formation Comm

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
License, Permits and Franchises							
42690 - Permits Other/Application Fees	22,950.00	-	22,950.00	-	5,270.00	17,680.00	22.96 %
Total License, Permits and Franchises	22,950.00	-	22,950.00	-	5,270.00	17,680.00	22.96 %
Intergovernmental Revenues							
43910 - County of Napa	339,738.00	-	339,738.00	-	339,738.00	-	100.00 %
43950 - Other - Governmental Agencies	339,738.00	-	339,738.00	-	319,396.00	20,342.00	94.01 %
Total Intergovernmental Revenues	679,476.00	-	679,476.00	-	659,134.00	20,342.00	97.01 %
Revenue from Use of Money and Property							
45100 - Interest	6,500.00	-	6,500.00	-	7,191.23	(691.23)	110.63 %
Total Revenue from Use of Money and Property	6,500.00	-	6,500.00	-	7,191.23	(691.23)	110.63 %
Charges for Services							
46800 - Charges for Services	510.00	-	510.00	-	4,150.00	(3,640.00)	813.73 %
Total Charges for Services	510.00	-	510.00	-	4,150.00	(3,640.00)	813.73 %
Salaries and Employee Benefits							
51210 - Director/Commissioner Pay	15,000.00	-	15,000.00	-	2,700.00	12,300.00	18.00 %
51300 - Medicare	250.00	-	250.00	-	39.13	210.87	15.65 %
51305 - FICA	600.00	-	600.00	-	111.60	488.40	18.60 %
Total Salaries and Employee Benefits	15,850.00	-	15,850.00	-	2,850.73	12,999.27	17.99 %

Fund: 8400 - Local Agency Formation Comm

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Services and Supplies							
52100 - Administration Services	548,598.00	-	548,598.00	-	141,123.57	407,474.43	25.72 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	4,200.00	1,206.00	2,094.00	72.08 %
52130 - Information Technology Svcs	34,309.00	-	34,309.00	-	8,577.25	25,731.75	25.00 %
52131 - ITS Communication Charges	2,000.00	-	2,000.00	-	500.00	1,500.00	25.00 %
52140 - Legal Services	35,000.00	-	35,000.00	28,948.36	7,286.46	(1,234.82)	103.53 %
52310 - Consulting Services	105,000.00	-	105,000.00	-	3,415.39	101,584.61	3.25 %
52345 - Janitorial Services	300.00	-	300.00	300.00	-	-	100.00 %
52515 - Maint - Software	3,062.00	-	3,062.00	1,762.00	1,762.00	(462.00)	115.09 %
52600 - Rents/Leases - Equipment	3,500.00	-	3,500.00	1,797.06	1,273.71	429.23	87.74 %
52605 - Rents/Leases - Buildings/Land	26,775.00	-	26,775.00	17,915.00	8,860.00	-	100.00 %
52700 - Insurance - Liability	716.00	-	716.00	-	-	716.00	0.00 %
52800 - Communications/Telephone	3,000.00	-	3,000.00	1,950.00	272.96	777.04	74.10 %
52830 - Publications and Legal Notices	750.00	-	750.00	-	-	750.00	0.00 %
52835 - Filing Fees	150.00	-	150.00	-	-	150.00	0.00 %
52900 - Training/Conference Expenses	15,000.00	-	15,000.00	-	5,685.00	9,315.00	37.90 %
52905 - Business Travel/Mileage	3,000.00	-	3,000.00	-	-	3,000.00	0.00 %
53100 - Office Supplies	2,000.00	-	2,000.00	-	747.78	1,252.22	37.39 %
53110 - Freight/Postage	100.00	-	100.00	-	-	100.00	0.00 %
53115 - Books/Media/Subscriptions	119.00	-	119.00	-	-	119.00	0.00 %
53120 - Memberships/Certifications	3,332.00	-	3,332.00	-	3,332.00	-	100.00 %
53205 - Utilities - Electric	2,400.00	-	2,400.00	-	-	2,400.00	0.00 %
53415 - Computer Software/Licnsng Fees	225.00	-	225.00	-	-	225.00	0.00 %
53650 - Business Related Meals/Supply	260.00	-	260.00	-	361.57	(101.57)	139.07 %
Total Services and Supplies	797,096.00	-	797,096.00	56,872.42	184,403.69	555,819.89	30.27 %

33100 - Beginning Available Fund Balance	392,300.60
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Total Revenues	709,436.00	709,436.00		<u>675,745.23</u>	33,690.77	95.25 %
Total Expenditures	812,946.00	812,946.00	<u>56,872.42</u>	<u>187,254.42</u>	568,819.16	30.03 %
Net Surplus / (Deficit)	(103,510.00)	-	(103,510.00)	488,490.81		
33100 - Current Available Fund Balance				880,791.41		

32100 - FB - Des - Capital Replacement

19,656.50