



Local Agency Formation Commission of Napa County
Subdivision of the State of California

1754 Second Street, Suite C
Napa, California 94559
Phone: (707) 259-8645
www.napa.lafco.ca.gov

We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture

Agenda Item 5c (Consent/Information)

TO: Local Agency Formation Commission

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

MEETING DATE: August 7, 2023

SUBJECT: Draft Fiscal Year 2022-23 Budget to Actual Report

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.

The Commission will receive a draft year-end budget to actual report for the 2022-23 fiscal year, included as Attachment One. When the year is closed, all numbers will be finalized and presented to the Commission at its December 4, 2023 regular meeting as part of the annual audit report.

The draft budget sheet shows operating revenues and expenses totaling \$665,661 and \$438,005, respectively. However, staff salaries and benefits for the fourth quarter haven't been charged to LAFCO by Napa County as of the date of this report. Staff estimates this amount will total approximately \$103,801, which would result in year-end operating expenses totaling \$541,806 and a total surplus/savings of \$123,855 relative to budgeted amounts.

ATTACHMENT

- 1) FY 2022-23 Draft Year-End Revenue & Expense Report

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: 2023 Through Period: 12

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	25,000.00	-	25,000.00	-	30,110.00	(5,110.00)	120.44 %
Total License, Permits and Franchises	25,000.00	-	25,000.00	-	30,110.00	(5,110.00)	120.44 %
Intergovernmental Revenues							
43910 - County of Napa	313,794.00	-	313,794.00	-	313,794.00	-	100.00 %
43950 - Other - Governmental Agencies	313,794.00	-	313,794.00	-	313,794.00	-	100.00 %
Total Intergovernmental Revenues	627,588.00	-	627,588.00	-	627,588.00	-	100.00 %
Revenue from Use of Money and Property							
45100 - Interest	6,000.00	-	6,000.00	-	5,296.36	703.64	88.27 %
Total Revenue from Use of Money and Property	6,000.00	-	6,000.00	-	5,296.36	703.64	88.27 %
Charges for Services							
46800 - Charges for Services	1,000.00	-	1,000.00	-	2,666.66	(1,666.66)	266.67 %
Total Charges for Services	1,000.00	-	1,000.00	-	2,666.66	(1,666.66)	266.67 %
Miscellaneous Revenues							
47900 - Miscellaneous	4,000.00	-	4,000.00	-	-	4,000.00	0.00 %
Total Miscellaneous Revenues	4,000.00	-	4,000.00	-	-	4,000.00	0.00 %

Fund: 8400 - Local Agency Formation Comm

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Salaries and Employee Benefits							
51210 - Director/Commissioner Pay	15,200.00	-	15,200.00	-	12,390.00	2,810.00	81.51 %
51300 - Medicare	250.00	-	250.00	-	176.95	73.05	70.78 %
51305 - FICA	500.00	-	500.00	-	564.09	(64.09)	112.82 %
51600 - Retirement	-	-	-	-	63.96	(63.96)	0.00 %
51601 - Retirement Cost Sharing	-	-	-	-	(63.96)	63.96	0.00 %
Total Salaries and Employee Benefits	15,950.00	-	15,950.00	-	13,131.04	2,818.96	82.33 %
Services and Supplies							
52100 - Administration Services	509,844.00	-	509,844.00	-	311,402.94	198,441.06	61.08 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	300.00	7,741.50	(541.50)	107.22 %
52130 - Information Technology Svcs	23,974.00	-	23,974.00	-	23,974.00	-	100.00 %
52131 - ITS Communication Charges	1,685.00	-	1,685.00	-	1,692.00	(7.00)	100.42 %
52140 - Legal Services	35,000.00	4,900.00	39,900.00	8,462.00	32,401.50	(963.50)	102.41 %
52310 - Consulting Services	10,000.00	(5,000.00)	5,000.00	-	-	5,000.00	0.00 %
52345 - Janitorial Services	300.00	-	300.00	150.00	150.00	-	100.00 %
52515 - Maint - Software	1,930.00	100.00	2,030.00	1,440.55	629.40	(39.95)	101.97 %
52600 - Rents/Leases - Equipment	4,000.00	-	4,000.00	215.25	2,740.24	1,044.51	73.89 %
52605 - Rents/Leases - Buildings/Land	25,995.00	-	25,995.00	-	25,995.00	-	100.00 %
52700 - Insurance - Liability	638.00	-	638.00	-	-	638.00	0.00 %
52800 - Communications/Telephone	3,000.00	-	3,000.00	1,800.00	1,753.07	(553.07)	118.44 %
52830 - Publications and Legal Notices	1,000.00	-	1,000.00	-	1,282.48	(282.48)	128.25 %
52835 - Filing Fees	200.00	-	200.00	-	-	200.00	0.00 %
52900 - Training/Conference Expenses	15,000.00	-	15,000.00	-	8,937.19	6,062.81	59.58 %
52905 - Business Travel/Mileage	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
53100 - Office Supplies	1,000.00	-	1,000.00	-	1,281.80	(281.80)	128.18 %
53110 - Freight/Postage	150.00	-	150.00	-	-	150.00	0.00 %
53115 - Books/Media/Subscriptions	119.00	-	119.00	-	119.00	-	100.00 %

Attachment One

53120 - Memberships/Certifications	3,078.00	-	3,078.00	-	3,078.00	-	100.00 %
53205 - Utilities - Electric	2,000.00	-	2,000.00	-	1,379.25	620.75	68.96 %
53415 - Computer Software/Licnsng Fees	225.00	-	225.00	-	-	225.00	0.00 %
53650 - Business Related Meals/Supply	-	-	-	-	316.17	(316.17)	0.00 %
Total Services and Supplies	647,638.00	-	647,638.00	12,367.80	424,873.54	210,396.66	67.51 %

33100 - Beginning Available Fund Balance					281,101.78		
Total Revenues	663,588.00		663,588.00		665,661.02	(2,073.02)	100.31 %
Total Expenditures	663,588.00		663,588.00	12,367.80	438,004.58	213,215.62	67.87 %
Net Surplus / (Deficit)	-	-	-		227,656.44		
33100 - Fiscal Year 2023 Transactions					100.00		
33100 - Current Available Fund Balance					508,858.22		

32100 - FB - Des - Capital Replacement					19,656.50		
---	--	--	--	--	-----------	--	--