



**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*

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**Agenda Item 5b (Consent/Information)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Brendon Freeman, Executive Officer *BF*

**MEETING DATE:** August 2, 2021

**SUBJECT:** Draft Fiscal Year 2020-21 Budget to Actual Report

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**SUMMARY**

This item is being presented to the Commission for information purposes only. The Commission will receive a draft year-end budget to actual report for fiscal year 2020-21.

A budget sheet showing draft year-end actuals is included (see Attachment One). When the year is closed, all numbers will be finalized and presented to the Commission at a future meeting as part of the annual audit report.

A total of \$25,501 was approved for budget adjustments. The result was a budget totaling \$519,084 for operating revenues and \$566,394 for operating expenses. A deficit of \$47,310 was intentionally budgeted consistent with local policy to reduce the burden on the Commission's local funding agencies and to be covered by drawing down on the Commission's undesignated/unreserved fund balance ("reserves").

The Commission outperformed its intentionally-budgeted deficit by finishing the fiscal year with an overall operating shortfall of \$31,300. Actual revenues totaled \$530,763, representing 102.2% of the budgeted amount. Actual expenses totaled \$562,063, representing 99.2% of the budgeted amount.

Attachment One provides more detailed information on the draft budget to actual report.

**ATTACHMENT**

- 1) FY 2020-21 Draft Year-End Revenue & Expense Report

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Margie Mohler, Vice Chair  
Councilmember, Town of Yountville

Mariam Aboudamous, Commissioner  
Councilmember, City of American Canyon

Beth Painter, Alternate Commissioner  
Councilmember, City of Napa

Diane Dillon, Chair  
County of Napa Supervisor, 3rd District

Brad Wagenknecht, Commissioner  
County of Napa Supervisor, 1st District

Ryan Gregory, Alternate Commissioner  
County of Napa Supervisor, 2nd District

Kenneth Leary, Commissioner  
Representative of the General Public

Eve Kahn, Alternate Commissioner  
Representative of the General Public

Brendon Freeman  
*Executive Officer*

# LAFCO Draft FY 2020-21 Budget to Actual Report

## Revenues and Expenses through 6/30/21

Account	Category	Adopted Budget	Budget Adjustments	Adjusted Budget	Draft Actual YTD	YTD Percent of Budget
<b>Revenues</b>						
42690	Permits/Application Fees	21,060	-	21,060	37,356	177.4%
43910	County of Napa	242,700	-	242,700	242,700	100.0%
43950	Other-Governmental Agencies	242,700	-	242,700	242,700	100.0%
45100	Interest	12,000	-	12,000	7,414	61.8%
46800	Charges for Services	624	-	624	593	95.0%
<b>Total Revenues</b>		<b>519,084</b>	<b>-</b>	<b>519,084</b>	<b>530,763</b>	<b>102.2%</b>
<b>Expenses</b>						
51210	Director/Commissioner Pay	12,500	2,000.00	14,500	12,720	87.7%
51300	Medicare	250	-	250	181	72.4%
51305	FICA	500	-	500	512	102.5%
52100	Administration Services	415,869	-	415,869	422,039	101.5%
52125	Accounting/Auditing Services	7,500	-	7,500	6,593	87.9%
52130	Information Technology Service	24,323	-	24,323	24,323	100.0%
52140	Legal Services	17,500	8,000	25,500	24,286	95.2%
52310	Consulting Services	-	25,551	25,551	25,550	100.0%
52345	Janitorial Services	300	-	300	150	50.0%
52515	Maintenance-Software	1,930	-	1,930	1,929	100.0%
52600	Rents and Leases - Equipment	5,500	-	5,500	4,129	75.1%
52605	Rents and Leases - Bldg/Land	29,523	886	30,409	30,408	100.0%
52700	Insurance - Liability	813	-	813	813	100.0%
52800	Communications/Telephone	3,500	-	3,500	1,428	40.8%
52830	Publications & Legal Notices	1,500	-	1,500	814	54.2%
52835	Filing Fees	50	-	50	100	200.0%
52900	Training/Conference Expenses	6,000	(5,011)	989	200	20.2%
52905	Business Travel/Mileage	1,000	-	1,000	-	0.0%
53100	Office Supplies	1,250	-	1,250	1,156	92.5%
53110	Freight/Postage	350	-	350	100	28.6%
53120	Memberships/Certifications	2,985	75	3,060	3,060	100.0%
53205	Utilities - Electric	1,500	-	1,500	1,389	92.6%
53410	Computer Equipment/Accessories	6,000	(6,000)	-	-	0.0%
53415	Computer Software/License	-	-	-	150	#DIV/0!
53650	Business Related Meal/Supplies	250	-	250	33	13.1%
<b>Total Expenditures</b>		<b>540,893</b>	<b>25,501</b>	<b>566,394</b>	<b>562,063</b>	<b>99.2%</b>
<b>Net Surplus (Deficit)</b>		<b>(21,809)</b>	<b>(25,501)</b>	<b>(47,310)</b>	<b>(31,300)</b>	<b>-5.5%</b>