



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 6b (Information)

TO: Local Agency Formation Commission

PREPARED BY: Brendon Freeman, Executive Officer

MEETING DATE: August 3, 2020

SUBJECT: Fourth Quarter Budget Report for 2019-2020

BACKGROUND AND SUMMARY

This item is being presented to the Commission for information purposes only. The Commission will receive a fourth quarter budget report for fiscal year 2019-2020. A fourth quarter budget sheet showing year-end actuals is included as Attachment One.

On June 3, 2019, the Commission adopted a final budget for fiscal year 2019-2020. The Commission subsequently approved three mid-year budget adjustments on August 5, 2019, November 18, 2019, and May 4, 2020. The result was an adjusted budget totaling \$685,000 for operating expenditures divided between salaries and benefits, services and supplies, and contingencies. Budgeted revenues totaled \$503,761 divided between intergovernmental fees, service charges, and investments. A deficit of \$181,239 was intentionally budgeted to reduce the burden the Commission's local funding agencies and to be covered by drawing down on reserves.

The Commission outperformed its intentionally-budgeted deficit by finishing the fiscal year with an overall operating shortfall of \$107,356, representing a savings of \$73,883 compared to the adjusted budget. Operating revenues were budgeted at \$503,761 and actual revenues totaled \$511,069, representing 101.5% of the budgeted amount. Operating expenses were budgeted at \$685,000 and actual expenses totaled \$618,425, representing 90.3% of the budgeted amount. See Attachment One for more information.

ATTACHMENT

- 1) 2019-2020 Fourth Quarter Budget Sheet Showing Year-End Actuals

Kenneth Leary, Chair
Councilmember, City of American Canyon

Margie Mohler, Commissioner
Councilmember, Town of Yountville

Scott Sedgley, Alternate Commissioner
Councilmember, City of Napa

Diane Dillon, Vice 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

Gregory Rodeno, Commissioner
Representative of the General Public

Eve Kahn, Alternate Commissioner
Representative of the General Public

Brendon Freeman
Executive Officer

LAFCO Fiscal Year 2019-2020 Fourth Quarter Budget Report

Revenues and Expenses through June 30, 2020

Account	Category	Adopted Budget	Budget Adjustments	Adjusted Budget	Actual Year- End	Year-End % of Budget
Revenues						
42690	Permits/Application Fees	25,000	-	25,000	26,964	107.9%
43910	County of Napa	235,631	-	235,631	235,631	100.0%
43950	Other-Governmental Agencies	235,630	-	235,630	235,631	100.0%
45100	Interest	7,000	-	7,000	12,062	172.3%
46800	Charges for Services	500	-	500	781	156.2%
Total Revenues		503,761	-	503,761	511,069	101.5%
Expenses						
51100	Salaries and Wages	269,085	(269,085)	-	-	-
51200	401A Employer Contribution	1,000	(1,000)	-	-	-
51205	Cell Phone Allowance	420	(420)	-	-	-
51210	Director/Commissioner Pay	15,000	-	15,000	10,800	72.0%
51300	Medicare	4,090	(3,865)	225	158	70.2%
51305	FICA	500	-	500	506	101.2%
51400	Employee Insurance-Premiums	54,408	(54,408)	-	-	-
51405	Workers Compensation	675	(675)	-	-	-
51600	Retirement	53,691	(53,691)	-	-	-
51605	Other Post Employment Benefits	16,134	(16,134)	-	-	-
52100	Administration Services	-	424,278	424,278	407,298	96.0%
52105	Election Services	200	-	200	-	0.0%
52125	Accounting/Auditing Services	8,000	-	8,000	6,710	83.9%
52130	Information Technology Service	24,590	-	24,590	24,590	100.0%
52140	Legal Services	30,000	-	30,000	30,000	100.0%
52310	Consulting Services	10,000	102,624	112,624	79,623	70.7%
52345	Janitorial Services	300	-	300	300	100.0%
52515	Maintenance-Software	2,000	-	2,000	1,929	96.5%
52600	Rents and Leases - Equipment	5,500	-	5,500	4,969	90.3%
52605	Rents and Leases - Bldg/Land	29,523	-	29,523	29,523	100.0%
52700	Insurance - Liability	4,554	-	4,554	380	8.3%
52800	Communications/Telephone	3,000	-	3,000	3,591	119.7%
52830	Publications & Legal Notices	1,500	-	1,500	1,440	96.0%
52835	Filing Fees	250	-	250	154	61.5%
52900	Training/Conference Expenses	12,295	-	12,295	8,348	67.9%
52905	Business Travel/Mileage	3,000	-	3,000	1,449	48.3%
53100	Office Supplies	2,000	-	2,000	1,193	59.7%
53110	Freight/Postage	300	-	300	158	52.6%
53120	Memberships/Certifications	3,261	-	3,261	3,261	100.0%
53205	Utilities - Electric	1,300	-	1,300	1,306	100.5%
53410	Computer Equipment/Accessories	300	-	300	617	205.7%
53650	Business Related Meal/Supplies	500	-	500	122	24.4%
Total Expenditures		557,376	127,624	685,000	618,425	90.3%
Net Surplus (Deficit)		(53,615)	(127,624)	(181,239)	(107,356)	-59.2%