



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 5e (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Brendon Freeman, Executive Officer *BF*

MEETING DATE: August 1, 2022

SUBJECT: Draft Fiscal Year 2021-22 Budget to Actual Report

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 2021-22.

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 \$15,825 was approved for budget adjustments. The result was a budget totaling \$540,270 for operating revenues and \$569,966 for operating expenses. A deficit of \$29,696 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 surplus of approximately \$10,627. Actual revenues totaled approximately \$547,277, representing 101.3% of the budgeted amount. Actual expenses totaled approximately \$536,650, representing 94.2% of the budgeted amount. The savings in expenses are primarily due to the Secretary vacancy.

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

ATTACHMENT

- 1) FY 2021-22 Draft Year-End Revenue & Expense Report

Margie Mohler, Chair
Councilmember, Town of Yountville

Mariam Aboudamous, Commissioner
Councilmember, City of American Canyon

Beth Painter, Alternate Commissioner
Councilmember, City of Napa

Brad Wagenknecht, Vice Chair
County of Napa Supervisor, 1st District

Diane Dillon, Commissioner
County of Napa Supervisor, 3rd 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 2021-22 Budget to Actual Report

Revenues and Expenses through 6/30/22

Account	Category	Adopted Budget	Budget Adjustments	Adjusted Budget	Draft Actual YTD	YTD Percent of Budget
Revenues						
42690	Permits/Application Fees	20,000	-	20,000	30,525	152.6%
43910	County of Napa	254,835	-	254,835	254,835	100.0%
43950	Other-Governmental Agencies	254,835	-	254,835	254,835	100.0%
45100	Interest	10,000	-	10,000	6,008	60.1%
46800	Charges for Services	600	-	600	1,074	179.0%
Total Revenues		540,270	-	540,270	547,277	101.3%
Expenses						
51210	Director/Commissioner Pay	12,500	-	12,500	12,360	98.9%
51300	Medicare	250	-	250	177	70.7%
51305	FICA	500	-	500	538	107.7%
52100	Administration Services	424,076	15,825	439,901	431,523	98.1%
52125	Accounting/Auditing Services	7,500	-	7,500	7,348	98.0%
52130	Information Technology Service	24,489	-	24,489	23,039	94.1%
52131	ITS Communication Charges	1,837	-	1,837	1,837	100.0%
52140	Legal Services	25,000	-	25,000	20,119	80.5%
52345	Janitorial Services	300	-	300	150	50.0%
52515	Maintenance-Software	1,930	-	1,930	1,929	100.0%
52600	Rents and Leases - Equipment	4,000	-	4,000	2,408	60.2%
52605	Rents and Leases - Bldg/Land	31,322	-	31,322	26,084	83.3%
52700	Insurance - Liability	578	-	578	578	100.0%
52800	Communications/Telephone	2,000	-	2,000	1,225	61.3%
52830	Publications & Legal Notices	1,000	-	1,000	1,440	144.0%
52835	Filing Fees	200	-	200	100	50.0%
52900	Training/Conference Expenses	10,000	-	10,000	-	0.0%
52905	Business Travel/Mileage	500	-	500	-	0.0%
53100	Office Supplies	1,000	-	1,000	548	54.8%
53110	Freight/Postage	500	-	500	184	36.8%
53115	Books/Media/Subscriptions	-	-	-	119	0.0%
53120	Memberships/Certifications	2,934	-	2,934	2,934	100.0%
53205	Utilities - Electric	1,500	-	1,500	1,844	122.9%
53410	Computer Equipment/Accessories	-	-	-	38	0.0%
53415	Computer Software/License	225	-	225	127	56.4%
Total Expenditures		554,141	15,825	569,966	536,650	94.2%
Net Surplus (Deficit)		(13,871)	(15,825)	(29,696)	10,627	1.9%