



# Local Agency Formation Commission of Napa County

Subdivision of the State of California

## Fiscal Year 2024-25 Adjusted Budget

Adjustment No. 1 Approved on August 5, 2024

### Expenses

		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25
		Final Budget	Actual	Final Budget	Actual	Adjusted Budget	Estimate	Adjusted Budget
<b>Salaries and Benefits</b>								
<u>Account</u>	<u>Description</u>							
51210	Commissioner Per Diems	12,500	12,300	15,200	12,690	16,000	15,750	18,000
51300	Medicare - Commissioners	250	205	250	181	250	228	300
51305	FICA - Commissioners	500	525	500	583	1,100	967	700
	<b>Total Salaries &amp; Benefits</b>	<b>13,250</b>	<b>13,030</b>	<b>15,950</b>	<b>13,454</b>	<b>17,350</b>	<b>16,946</b>	<b>19,000</b>
<b>Services and Supplies</b>								
<u>Account</u>	<u>Description</u>							
52100	Administration Services	439,901	408,954	509,844	429,510	559,015	574,797	614,588
52125	Accounting/Auditing Services	7,500	6,847	7,500	7,742	7,500	8,039	7,500
52130	Information Technology Services	24,489	24,489	23,974	23,974	34,309	32,015	27,746
52131	ITS Communication Charges	1,837	1,837	1,685	1,692	2,000	2,000	2,757
52140	Legal Services	25,000	22,000	35,000	32,402	35,000	36,195	35,000
52310	Consulting Services	-	-	10,000	-	105,000	20,662	127,754
52345	Janitorial Services	300	150	300	150	300	-	300
52515	Maintenance-Software	1,930	1,930	1,930	629	3,062	1,762	1,512
52600	Rents and Leases: Equipment	4,000	2,784	4,000	2,740	3,500	2,994	3,000
52605	Rents and Leases: Building/Land	31,322	28,234	25,995	25,995	26,775	26,775	27,570
52700	Insurance: Liability	578	578	638	638	716	716	922
52800	Communications/Telephone	2,000	1,485	3,000	1,667	5,000	4,397	3,000
52830	Publications and Notices	1,000	1,100	1,000	1,282	750	1,133	1,000
52835	Filing Fees	200	150	200	-	150	100	200
52900	Training/Conference	10,000	-	15,000	8,937	12,500	11,183	20,000
52905	Business Travel/Mileage	500	-	1,000	-	2,000	201	1,000
53100	Office Supplies	1,000	400	1,000	1,282	2,000	1,192	2,500
53110	Freight/Postage	500	100	150	-	100	-	100
53115	Books/Media/Subscriptions	-	119	119	119	119	-	119
53120	Memberships/Certifications	2,934	2,934	3,078	3,078	3,332	3,332	3,411
53205	Utilities: Electric	1,500	1,950	2,000	1,540	2,400	1,837	2,500
53410	Computer Equipment/Accessories	-	38	-	-	571	-	-
53415	Computer Software/License	225	225	225	-	225	-	225
53650	Business Related Meal/Supplies	250	33	-	316	760	594	1,000
	<b>Total Services &amp; Supplies</b>	<b>556,966</b>	<b>506,337</b>	<b>647,638</b>	<b>543,693</b>	<b>807,084</b>	<b>729,924</b>	<b>883,704</b>
	<b>EXPENSE TOTALS</b>	<b>570,216</b>	<b>519,367</b>	<b>663,588</b>	<b>557,147</b>	<b>824,434</b>	<b>746,870</b>	<b>902,704</b>

**Revenues**

		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25
		Final Budget	Actual	Final Budget	Actual	Adjusted Budget	Estimate	Adjusted Budget
<b>Intergovernmental</b>								
<u>Account</u>	<u>Description</u>							
43910	County of Napa	254,835	254,835	313,794	313,794	339,738	339,738	368,975
43950	Other Governmental Agencies	254,835	254,835	313,794	313,794	339,738	339,738	368,975
----	<i>City of Napa</i>	166,432	166,432	207,969	207,969	222,680	222,680	241,028
----	<i>City of American Canyon</i>	45,843	45,843	56,307	56,307	61,235	61,235	64,258
----	<i>City of St. Helena</i>	18,608	18,608	20,381	20,381	22,609	22,609	25,171
----	<i>City of Calistoga</i>	13,976	13,976	16,885	16,885	20,342	20,342	22,963
----	<i>Town of Yountville</i>	9,976	9,976	12,252	12,252	12,872	12,872	15,554
	<b>Total Intergovernmental</b>	509,670	509,670	627,588	627,588	679,476	679,476	737,950
<b>Service Charges</b>								
<u>Account</u>	<u>Description</u>							
42690	Application/Permit Fees	20,000	25,450	25,000	30,110	22,950	40,170	25,000
46800	Charges for Services	600	1,074	1,000	2,667	510	4,150	1,000
47900	Miscellaneous	-	2,845	4,000	-	-	-	4,000
	<b>Total Service Charges</b>	20,600	29,369	30,000	32,777	23,460	44,320	30,000
<b>Investments</b>								
<u>Account</u>	<u>Description</u>							
45100	Interest	10,000	5,700	6,000	7,243	6,500	18,168	7,000
	<b>Total Investments</b>	10,000	5,700	6,000	7,243	6,500	18,168	7,000
	<b>REVENUE TOTALS</b>	540,270	544,739	663,588	667,608	709,436	741,964	774,950
<b>OPERATING DIFFERENCE</b>		(29,946)	25,372	0	110,461	(114,998)	(4,906)	(127,754)

**Reserves**

	2021-22	2022-23	2023-24	2024-25 *
<b>Undesignated/Unreserved Fund Balance ("Reserves")</b>				
Beginning:	271,330	296,702	407,163	421,914
Ending:	296,702	407,163	402,257	294,161
<b>Minimum Reserves Goal Under Local Policy (33.3% Expenses)</b>	190,072	221,196	274,811	300,901

\* Reserves increased by \$19,567 on July 1, 2024 due to the Commission discontinuing the use of its fully depreciated Laserfiche electronic document management system.