



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

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[www.napa.lafco.ca.gov](http://www.napa.lafco.ca.gov)

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

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**Agenda Item 6b (Consent/Action)**

**TO:** Local Agency Formation Commission

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

**MEETING DATE:** June 3, 2024

**SUBJECT:** Budget Adjustment No. 2 for Fiscal Year 2023-24

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**SUMMARY AND RECOMMENDATION**

This is a consent item for formal action. Accordingly, if interested, the Commission is invited to pull this item for additional discussion with the concurrence of the Chair.

It is recommended the Commission approve Budget Adjustment No. 2 for fiscal year 2023-24 as reflected in Attachment 1 and summarized below:

- Increase the FICA expense account (51305) by \$500. This increase is needed for payroll tax deductions associated with Commissioner per diems for meeting attendance and related LAFCO activities.
- Increase the Communications/Telephone expense account (52800) by \$2,000. This increase is needed to pay Napa Valley TV for public meeting recordings, which are charged at \$150 per hour. Notably, the Commission conducted two special meetings during the current fiscal year and several meetings have been lengthier than normal due to closed session items, which contributed to higher than anticipated demand for meeting recording services.
- Decrease the Training/Conference expense account (52900) by \$2,500. This account includes \$3,911 in remaining allocations that will not be spent during the current fiscal year. The \$2,500 decrease in this account will have no impact on the Commission or staff.

If approved, the Commission's newly adjusted budget is reflected in Attachment 2.

**ATTACHMENTS**

- 1) Budget Adjustment No. 2 for FY 2023-24
- 2) FY 2023-24 Budget with Adjustment No. 2

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Margie Mohler, Commissioner  
Councilmember, Town of Yountville

Beth Painter, Commissioner  
Councilmember, City of Napa

Mariam Aboudamous, Alternate Commissioner  
Councilmember, City of American Canyon

Anne Cottrell, 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, Vice Chair  
Representative of the General Public

Eve Kahn, Alternate Commissioner  
Representative of the General Public

Brendon Freeman  
*Executive Officer*

**BUDGET ADJUSTMENT REQUEST**  
Increase/Decrease Between Expenses

<b>Fiscal Year:</b> <u>2023-2024</u>
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Date: 06/03/24  
 Department: LAFCO  
 Prepared By: Brendon Freeman  
 Phone: 707-259-8645

Board # (If Appl): \_\_\_\_\_  
 Budget Journal ID: \_\_\_\_\_  
 Journal Entry ID: \_\_\_\_\_  
 Date Posted: \_\_\_\_\_

Fund	Sub-division	Program	Account Code	Account Description	Increase	Decrease
8400	8400000		51305	FICA	500.00	
8400	8400000		52800	Communications/Telephone	2,000.00	
8400	8400000		52900	Training/Conference		2,500.00
<b>Adjustment Totals</b>					<b>2,500.00</b>	<b>2,500.00</b>

Justification: Need to increase account 53105 to pay FICA tax for Commissioner per diems. Need to increase 52800 to pay for public meeting recordings by Napa Valley TV. Offsetting the increases with corresponding decrease in account 52900.

Department Authorization	CEO's Recommendation	Auditor-Controller	Board of Supervisor's Action
Budget Adjustment and Related Journal Entry, if applicable, reviewed and approved.  <u>6/3/2024</u> Date	<input type="checkbox"/> Approve _____ <input type="checkbox"/> Disapprove _____ Date  Budget Adjustment is in Accordance with Board Resolution 03-112 ( >\$10,000 )	Budget Adjustment and Related Journal Entry, if applicable, approved as to Accounting Form.  _____ Date	<input type="checkbox"/> Approve _____ <input type="checkbox"/> Disapprove _____ Date  _____ Agenda Item
Department Head	County Executive Officer	Auditor-Controller	Clerk of the Board of Supervisors



**Local Agency Formation Commission of Napa County**  
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**FY 2023-24 ADJUSTED BUDGET**

Adjustment No. 2 Presented on June 3, 2024

**Expenses**

**Salaries and Benefits**

Account    Description

		FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24
		Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Adjusted Budget
51210	Commissioner Per Diems	14,500	12,720	12,500	12,300	15,200	12,690	15,000
51300	Medicare - Commissioners	250	181	250	205	250	181	250
51305	FICA - Commissioners	500	512	500	525	500	583	1,100
<b>Total Salaries &amp; Benefits</b>		<b>15,250</b>	<b>13,413</b>	<b>13,250</b>	<b>13,030</b>	<b>15,950</b>	<b>13,454</b>	<b>16,350</b>

**Services and Supplies**

Account    Description

52100	Administration Services	415,869	421,287	439,901	408,954	509,844	429,510	559,015
52125	Accounting/Auditing Services	7,500	6,593	7,500	6,847	7,500	7,742	7,500
52130	Information Technology Services	24,323	24,323	24,489	24,489	23,974	23,974	34,309
52131	ITS Communication Charges	-	-	1,837	1,837	1,685	1,692	2,000
52140	Legal Services	25,500	24,286	25,000	22,000	35,000	32,402	35,000
52310	Consulting Services	25,551	25,550	-	-	10,000	-	105,000
52345	Janitorial Services	300	225	300	150	300	150	300
52515	Maintenance-Software	1,930	1,929	1,930	1,930	1,930	629	3,062
52600	Rents and Leases: Equipment	5,500	3,220	4,000	2,784	4,000	2,740	3,500
52605	Rents and Leases: Building/Land	30,409	30,408	31,322	28,234	25,995	25,995	26,775
52700	Insurance: Liability	813	-	578	578	638	-	716
52800	Communications/Telephone	3,500	1,428	2,000	1,485	3,000	1,667	5,000
52830	Publications and Notices	1,500	814	1,000	1,100	1,000	1,282	750
52835	Filing Fees	50	100	200	150	200	-	150
52900	Training/Conference	989	200	10,000	-	15,000	8,937	12,500
52905	Business Travel/Mileage	1,000	-	500	-	1,000	-	3,000
53100	Office Supplies	1,250	1,179	1,000	400	1,000	1,282	2,000
53110	Freight/Postage	350	100	500	100	150	-	100
53115	Books/Media/Subscriptions	-	-	-	119	119	119	119
53120	Memberships/Certifications	3,060	3,060	2,934	2,934	3,078	3,078	3,332
53205	Utilities: Electric	1,500	1,389	1,500	1,950	2,000	1,540	2,400
53410	Computer Equipment/Accessories	-	-	-	38	-	-	571
53415	Computer Software/License	-	150	225	225	225	-	225
53650	Business Related Meal/Supplies	500	122	250	33	-	316	760
<b>Total Services &amp; Supplies</b>		<b>551,394</b>	<b>546,363</b>	<b>556,966</b>	<b>506,337</b>	<b>647,638</b>	<b>543,055</b>	<b>808,084</b>

**EXPENSE TOTALS**

		566,644	559,776	570,216	519,367	663,588	556,509	824,434
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**Revenues**

		FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24
		Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Adjusted Budget
<b>Intergovernmental</b>								
<u>Account</u>	<u>Description</u>							
43910	County of Napa	242,700	242,700	254,835	254,835	313,794	313,794	339,738
43950	Other Governmental Agencies	242,700	242,700	254,835	254,835	313,794	313,794	339,738
----	<i>City of Napa</i>	162,800	162,800	166,432	166,432	207,969	207,969	222,680
----	<i>City of American Canyon</i>	41,166	41,166	45,843	45,843	56,307	56,307	61,235
----	<i>City of St. Helena</i>	15,159	15,159	18,608	18,608	20,381	20,381	22,609
----	<i>City of Calistoga</i>	14,515	14,515	13,976	13,976	16,885	16,885	20,342
----	<i>Town of Younville</i>	9,060	9,060	9,976	9,976	12,252	12,252	12,872
	<b>Total Intergovernmental</b>	485,400	485,400	509,670	509,670	627,588	627,588	679,476
<b>Service Charges</b>								
<u>Account</u>	<u>Description</u>							
42690	Application/Permit Fees	21,060	37,356	20,000	25,450	25,000	30,110	22,950
46800	Charges for Services	624	593	600	1,074	1,000	2,667	510
47900	Miscellaneous	-	-	-	2,845	4,000	-	-
	<b>Total Service Charges</b>	21,684	37,949	20,600	29,369	30,000	32,777	23,460
<b>Investments</b>								
<u>Account</u>	<u>Description</u>							
45100	Interest	12,000	6,817	10,000	5,700	6,000	7,243	6,500
	<b>Total Investments</b>	12,000	6,817	10,000	5,700	6,000	7,243	6,500
	<b>REVENUE TOTALS</b>	519,084	530,166	540,270	544,739	663,588	667,608	709,436

**OPERATING DIFFERENCE** (47,560) (29,610) (29,946) 25,372 0 111,099 (114,998)

**Reserves**

	2020-21	2021-22	2022-23	2023-24
<b>Undesignated/Unreserved Fund Balance ("Reserves")</b>				
Beginning:	329,616	300,006	325,378	456,134
Ending:	300,006	325,378	436,477	341,136
<b>MINIMUM FOUR MONTH RESERVE GOAL</b>	188,881	190,072	221,196	274,811