



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY 2023-24 ADJUSTED BUDGET

Adjusted on October 2, 2023

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	Estimate	Adjusted Budget
51210	Commissioner Per Diems	14,500	12,720	12,500	12,300	15,200	13,200	15,000
51300	Medicare - Commissioners	250	181	250	205	250	250	250
51305	FICA - Commissioners	500	512	500	525	500	600	600
Total Salaries & Benefits		15,250	13,413	13,250	13,030	15,950	14,050	15,850

Services and Supplies

Account Description

52100	Administration Services	415,869	421,287	439,901	408,954	509,844	475,000	559,015
52125	Accounting/Auditing Services	7,500	6,593	7,500	6,847	7,500	7,300	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	37,500	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	1,930	3,062
52600	Rents and Leases: Equipment	5,500	3,220	4,000	2,784	4,000	3,500	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	638	716
52800	Communications/Telephone	3,500	1,428	2,000	1,485	3,000	2,200	3,000
52830	Publications and Notices	1,500	814	1,000	1,100	1,000	800	750
52835	Filing Fees	50	100	200	150	200	100	150
52900	Training/Conference	989	200	10,000	-	15,000	9,000	15,000
52905	Business Travel/Mileage	1,000	-	500	-	1,000	1,000	3,000
53100	Office Supplies	1,250	1,179	1,000	400	1,000	1,000	2,000
53110	Freight/Postage	350	100	500	100	150	50	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	1,400	2,400
53410	Computer Equipment/Accessories	-	-	-	38	-	-	571
53415	Computer Software/License	-	150	225	225	225	225	225
53650	Business Related Meal/Supplies	500	122	250	33	-	195	760
Total Services & Supplies		551,394	546,363	556,966	506,337	647,638	596,846	808,584

EXPENSE TOTALS

566,644	559,776	570,216	519,367	663,588	610,896	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	Estimate	Adjusted Budget
Intergovernmental								
<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 Yountville</i>	9,060	9,060	9,976	9,976	12,252	12,252	12,872
	Total Intergovernmental	485,400	485,400	509,670	509,670	627,588	627,588	679,476
Service Charges								
<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	-	510
47900	Miscellaneous	-	-	-	2,845	4,000	4,000	-
	Total Service Charges	21,684	37,949	20,600	29,369	30,000	34,110	23,460
Investments								
<u>Account</u>	<u>Description</u>							
45100	Interest	12,000	6,817	10,000	5,700	6,000	7,000	6,500
	Total Investments	12,000	6,817	10,000	5,700	6,000	7,000	6,500
	REVENUE TOTALS	519,084	530,166	540,270	544,739	663,588	668,698	709,436
OPERATING DIFFERENCE		(47,560)	(29,610)	(29,946)	25,372	0	57,802	(114,998)

Reserves

	2020-21	2021-22	2022-23	2023-24
Undesignated/Unreserved Fund Balance ("Reserves")				
Beginning:	329,616	300,006	325,378	402,837
Ending:	300,006	325,378	383,180	287,839
MINIMUM FOUR MONTH RESERVE GOAL	188,881	190,072	221,196	274,811