



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY 2022-23 FINAL BUDGET

Adopted on June 6, 2022

Expenses

Salaries and Benefits

Account Description

		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Final Budget
51210	Commissioner Per Diems	15,000	10,980	14,500	12,720	12,500	12,300	15,200
51300	Medicare - Commissioners	225	158	250	181	250	205	250
51305	FICA - Commissioners	500	506	500	512	500	525	500
Total Salaries & Benefits		15,725	11,644	15,250	13,413	13,250	13,030	15,950

Services and Supplies

Account Description

52100	Administration Services	424,278	404,710	415,869	421,287	439,901	408,954	509,844
52125	Accounting/Auditing Services	8,000	6,710	7,500	6,593	7,500	6,847	7,500
52130	Information Technology Services	24,590	24,590	24,323	24,323	24,489	24,489	23,974
52131	ITS Communication Charges	-	-	-	-	1,837	1,837	1,685
52140	Legal Services	30,000	30,000	25,500	24,286	25,000	22,000	35,000
52310	Consulting Services	112,624	79,623	25,551	25,550	-	-	10,000
52345	Janitorial Services	300	300	300	225	300	150	300
52515	Maintenance-Software	2,000	1,929	1,930	1,929	1,930	1,930	1,930
52600	Rents and Leases: Equipment	5,500	4,969	5,500	3,220	4,000	2,784	4,000
52605	Rents and Leases: Building/Land	29,523	29,523	30,409	30,408	31,322	28,234	25,995
52700	Insurance: Liability	4,554	380	813	-	578	578	638
52800	Communications/Telephone	3,000	3,591	3,500	1,428	2,000	1,485	3,000
52830	Publications and Notices	1,500	1,440	1,500	814	1,000	1,100	1,000
52835	Filing Fees	250	154	50	100	200	150	200
52900	Training/Conference	12,295	8,348	989	200	10,000	-	15,000
52905	Business Travel/Mileage	3,000	1,449	1,000	-	500	-	1,000
53100	Office Supplies	2,000	1,193	1,250	1,179	1,000	400	1,000
53110	Freight/Postage	300	158	350	100	500	100	150
53115	Books/Media/Subscriptions	-	-	-	-	-	119	119
53120	Memberships/Certifications	3,261	3,261	3,060	3,060	2,934	2,934	3,078
53205	Utilities: Electric	1,300	1,306	1,500	1,389	1,500	1,950	2,000
53410	Computer Equipment/Accessories	300	617	-	-	-	38	-
53415	Computer Software/License	-	-	-	150	225	225	225
Total Services & Supplies		669,275	604,373	551,144	546,274	556,716	506,304	647,638

EXPENSE TOTALS

685,000	616,017	566,394	559,687	569,966	519,334	663,588
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Revenues

		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Final Budget
Intergovernmental								
<u>Account</u>	<u>Description</u>							
43910	County of Napa	235,631	235,631	242,700	242,700	254,835	254,835	313,794
43950	Other Governmental Agencies	235,631	235,631	242,700	242,700	254,835	254,835	313,794
----	<i>City of Napa</i>	<i>154,514</i>	<i>154,514</i>	<i>162,800</i>	<i>162,800</i>	<i>166,432</i>	<i>166,432</i>	<i>207,969</i>
----	<i>City of American Canyon</i>	<i>38,707</i>	<i>38,707</i>	<i>41,166</i>	<i>41,166</i>	<i>45,843</i>	<i>45,843</i>	<i>56,307</i>
----	<i>City of St. Helena</i>	<i>15,357</i>	<i>15,357</i>	<i>15,159</i>	<i>15,159</i>	<i>18,608</i>	<i>18,608</i>	<i>20,381</i>
----	<i>City of Calistoga</i>	<i>15,575</i>	<i>15,575</i>	<i>14,515</i>	<i>14,515</i>	<i>13,976</i>	<i>13,976</i>	<i>16,885</i>
----	<i>Town of Yountville</i>	<i>11,478</i>	<i>11,478</i>	<i>9,060</i>	<i>9,060</i>	<i>9,976</i>	<i>9,976</i>	<i>12,252</i>
	Total Intergovernmental	471,261	471,261	485,400	485,400	509,670	509,670	627,588
Service Charges								
<u>Account</u>	<u>Description</u>							
42690	Application/Permit Fees	25,000	26,964	21,060	37,356	20,000	25,450	25,000
46800	Charges for Services	500	781	624	593	600	1,074	1,000
47900	Miscellaneous	-	-	-	-	-	2,845	4,000
	Total Service Charges	25,500	27,745	21,684	37,949	20,600	29,369	30,000
Investments								
<u>Account</u>	<u>Description</u>							
45100	Interest	7,000	15,128	12,000	6,817	10,000	5,700	6,000
	Total Investments	7,000	15,128	12,000	6,817	10,000	5,700	6,000
	REVENUE TOTALS	503,761	514,134	519,084	530,166	540,270	544,739	663,588

OPERATING DIFFERENCE	(181,239)	(101,883)	(47,310)	(29,521)	(29,696)	25,405	0
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Fund Balances

	2019-20	2020-21	2021-22	2022-23
RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)				
Beginning:	19,657	19,657	19,657	19,657
Ending:	19,657	19,657	19,657	19,657
UNDESIGNATED/UNRESERVED FUND BALANCE ("RESERVES")				
Beginning:	401,889	300,006	270,485	295,890
Ending:	300,006	270,485	295,890	295,890
TOTAL FUND BALANCE				
Beginning:	421,546	319,663	290,142	315,547
Ending:	319,663	290,142	315,547	315,547
MINIMUM FOUR MONTH RESERVE GOAL				
	228,333	188,798	189,989	221,196