

Napa LAFCO Fiscal Year 2025-26 Final Budget

Adopted on June 2, 2025

Expenses

Salaries and Benefits

Account Description

		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Final Budget
51210	Commissioner Per Diems	15,200	12,690	16,000	15,750	18,000	9,450	7,200
51300	Medicare - Commissioners	250	181	250	228	300	250	250
51305	FICA - Commissioners	500	583	1,100	967	700	650	700
Total Salaries & Benefits		15,950	13,454	17,350	16,946	19,000	10,350	8,150

Services and Supplies

Account Description

		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Final Budget
52100	Administration Services	509,844	429,510	559,015	572,978	614,588	508,787	630,571
	<i>Salaries and Wages</i>	<i>360,698</i>	<i>271,335</i>	<i>395,246</i>	<i>391,561</i>	<i>421,018</i>	<i>342,500</i>	<i>440,306</i>
	<i>401A Employer Contribution</i>	<i>1,000</i>	<i>1,000</i>	<i>3,200</i>	<i>1,590</i>	<i>3,600</i>	<i>2,850</i>	<i>3,600</i>
	<i>Cell Phone Allowance</i>	<i>420</i>	<i>420</i>	<i>455</i>	<i>420</i>	<i>455</i>	<i>1,680</i>	<i>1,680</i>
	<i>Medicare - Staff</i>	<i>5,201</i>	<i>5,164</i>	<i>5,731</i>	<i>5,483</i>	<i>5,872</i>	<i>4,870</i>	<i>6,145</i>
	<i>Employee Insurance-Premiums</i>	<i>54,703</i>	<i>52,679</i>	<i>67,054</i>	<i>64,567</i>	<i>63,684</i>	<i>60,500</i>	<i>55,538</i>
	<i>Worker's Compensation</i>	<i>595</i>	<i>595</i>	<i>692</i>	<i>692</i>	<i>876</i>	<i>876</i>	<i>889</i>
	<i>PERS Retirement</i>	<i>73,599</i>	<i>84,690</i>	<i>79,226</i>	<i>101,254</i>	<i>107,232</i>	<i>83,660</i>	<i>110,706</i>
	<i>OPEB</i>	<i>13,627</i>	<i>13,627</i>	<i>7,411</i>	<i>7,411</i>	<i>11,851</i>	<i>11,851</i>	<i>11,707</i>
52125	Accounting/Auditing Services	7,500	7,742	7,500	8,039	7,500	7,387	7,500
52130	Information Technology Services	23,974	23,974	34,309	30,875	27,746	27,746	31,635
52131	ITS Communication Charges	1,685	1,692	2,000	2,000	2,757	2,757	2,908
52140	Legal Services	35,000	32,402	35,000	36,195	35,000	50,000	35,000
52310	Consulting Services	10,000	-	105,000	20,662	127,754	127,754	75,000
52345	Janitorial Services	300	150	300	-	300	225	300
52515	Maintenance-Software	1,930	629	3,062	1,762	1,512	1,512	2,892
52600	Rents and Leases: Equipment	4,000	2,740	3,500	2,994	3,000	2,700	3,000
52605	Rents and Leases: Building/Land	25,995	25,995	26,775	26,775	27,570	27,570	28,200
52700	Insurance: Liability	638	638	716	-	922	922	12,157
52800	Communications/Telephone	3,000	1,667	5,000	4,397	3,000	2,750	3,000
52830	Publications and Notices	1,000	1,282	750	1,133	1,000	950	1,000
52835	Filing Fees	200	-	150	100	200	200	200
52900	Training/Conference	15,000	8,937	12,500	11,183	20,000	10,500	10,000
52905	Business Travel/Mileage	1,000	-	2,000	201	1,000	250	500
53100	Office Supplies	1,000	1,282	2,000	1,192	2,500	600	1,000
53110	Freight/Postage	150	-	100	-	100	-	100
53115	Books/Media/Subscriptions	119	119	119	-	119	119	119
53120	Memberships/Certifications	3,078	3,078	3,332	3,332	3,411	3,411	3,523
53205	Utilities: Electric	2,000	1,540	2,400	1,837	2,500	1,800	2,500
53410	Computer Equipment/Accessories	-	-	571	1,140	-	-	-
53415	Computer Software/License	225	-	225	-	225	-	-
53650	Business Related Meal/Supplies	-	316	760	594	1,000	260	400
Total Services & Supplies		647,638	543,693	807,084	727,389	883,704	778,200	851,505
EXPENSE TOTALS		663,588	557,147	824,434	744,335	902,704	788,550	859,655

Revenues

		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Final Budget
Intergovernmental								
<u>Account</u>	<u>Description</u>							
43910	County of Napa	313,794	313,794	339,738	339,738	368,975	368,975	368,975
43950	Other Governmental Agencies	313,794	313,794	339,738	339,738	368,975	368,975	368,975
----	<i>City of Napa</i>	207,969	207,969	222,680	222,680	241,028	241,028	243,896
----	<i>City of American Canyon</i>	56,307	56,307	61,235	61,235	64,258	64,258	65,730
----	<i>City of St. Helena</i>	20,381	20,381	22,609	22,609	25,171	25,171	22,090
----	<i>City of Calistoga</i>	16,885	16,885	20,342	20,342	22,963	22,963	22,971
----	<i>Town of Yountville</i>	12,252	12,252	12,872	12,872	15,554	15,554	14,289
	Total Intergovernmental	627,588	627,588	679,476	679,476	737,950	737,950	737,950
Service Charges								
<u>Account</u>	<u>Description</u>							
42690	Application/Permit Fees	25,000	30,110	22,950	40,170	25,000	32,615	25,000
46800	Charges for Services	1,000	2,667	510	4,150	1,000	4,000	1,000
47900	Miscellaneous	4,000	-	-	-	4,000	-	-
	Total Service Charges	30,000	32,777	23,460	44,320	30,000	36,615	26,000
Investments								
<u>Account</u>	<u>Description</u>							
45100	Interest	6,000	7,243	6,500	18,168	6,500	22,277	10,000
	Total Investments	6,000	7,243	6,500	18,168	6,500	22,277	10,000
	REVENUE TOTALS	663,588	667,608	709,436	741,964	774,450	796,842	773,950
OPERATING DIFFERENCE		0	110,461	(114,998)	(2,371)	(128,254)	8,292	(85,705)

Reserves

	2022-23	2023-24	2024-25	2025-26
Undesignated/Unreserved Fund Balance ("Reserves")				
Beginning:	296,702	407,163	424,359	432,651
Ending:	407,163	404,792	432,651	346,946