



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

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

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**Agenda Item 6b (Action)**

**TO:** Local Agency Formation Commission

**FROM:** Brendon Freeman, Executive Officer **B F**

**MEETING DATE:** August 5, 2024

**SUBJECT:** Proposed Budget Adjustments for Fiscal Year 2023-24 and Fiscal Year 2024-25

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**RECOMMENDATION**

Staff recommends the Commission approve the following actions:

- 1) Budget Adjustment No. 4 for fiscal year 2023-24, included as Attachment 1; and
- 2) Budget Adjustment No. 1 for fiscal year 2024-25, included as Attachment 2.

**SUMMARY**

It is recommended the Commission approve the proposed Budget Adjustment No. 4 for fiscal year 2023-24 as reflected in Attachment 1 and the proposed Budget Adjustment No. 1 for fiscal year 2024-25 as reflected in Attachment 2. If both adjustments are approved, the adjusted budget for fiscal year 2023-24 is reflected in Attachment 3 and the adjusted budget for fiscal year 2024-25 is reflected in Attachment 4. A summary follows.

***Summary of Key Issues***

The Commission's contract with AP Triton to prepare a Countywide Fire and Emergency Medical Services Municipal Service Review has a maximum total cost of \$143,718. The Commission budgeted \$100,000 in fiscal year 2023-24 and \$45,000 in fiscal year 2024-25 for this project under expense account 52310 (Consulting Services). Due to delays related to data acquisition as described in item 5e on today's agenda, actual expenses for this contract through the end of fiscal year 2023-24 totaled only \$17,246. The remaining fiscal year 2023-24 balance of \$82,754 needs to be carried forward to fiscal year 2024-25 by way of two budget adjustments.

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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*

Further, fourth quarter LAFCO staff salaries and benefits – which are combined under expense account 52100 (Administration Services) within the Services and Supplies expense unit – as well as annual insurance liability haven't been charged to LAFCO by the County of Napa as of the date of this report. These expenses will total \$165,108. Following the aforementioned carryover balance of \$82,754 within expense account 52310 (Consulting Services), the Services and Supplies expense unit will exceed the total budgeted amount for all accounts within this unit by approximately \$6,000. Therefore, LAFCO will be unable to reimburse the County for fourth quarter expenses until a budget adjustment is approved that increases appropriations within the Services and Supplies expense unit by approximately \$6,000.

***Budget Adjustment No. 4 for Fiscal Year 2023-24***

Staff recommends the Commission approve a budget adjustment for fiscal year 2023-24 as reflected in Attachment 1 and summarized below:

- Decrease expense account 52310 (Consulting Services) by \$82,754
- Increase expense account 52100 (Administration Services) by \$6,000

***Budget Adjustment No. 1 for Fiscal Year 2024-25***

Staff recommends the Commission approve a budget adjustment for fiscal year 2024-25 as reflected in Attachment 2 and summarized below:

- Increase expense account 52310 (Consulting Services) by \$82,754

**ATTACHMENTS**

- 1) Budget Adjustment No. 4 for FY 2023-24
- 2) Budget Adjustment No. 1 for FY 2024-25
- 3) FY 2023-24 Budget with Adjustment No. 4
- 4) FY 2024-25 Budget with Adjustment No. 1

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

Fiscal Year: **2023-2024**

Date: 08/05/24  
 Department: LAFCO  
 Prepared By: Stephanie Pratt  
 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		52100	Administration Services	6,000.00	
8400	8400000		52310	Consulting Services		82,754.00
<b>Adjustment Totals</b>					6,000.00	82,754.00

Justification: Need to increase account 52100 Administration Services to reimburse County for staff salaries and benefits. Need to decrease account 52310 Consulting Services to carry over the remaining balance allocated to a consultant contract.

LAFCO Authorization	Chair Authorization	Auditor-Controller	Board of Supervisor's Action
Budget Adjustment and Related Journal Entry, if applicable, reviewed and approved.  _____ Date	<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove _____ Date	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
LAFCO Executive Officer	LAFCO Chair	Auditor-Controller	Clerk of the Board of Supervisors

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

<b>Fiscal Year:</b> 2024-2025
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Date: 08/05/24  
 Department: LAFCO  
 Prepared By: Stephanie Pratt  
 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		52310	Consulting Services	82,754.00	
<b>Adjustment Totals</b>					82,754.00	0.00

Justification: Need to increase account 52310 Consulting Services to carry over the remaining balance that was allocated to a consultant contract in 2023-24.

LAFCO Authorization	Chair Authorization	Auditor-Controller	Board of Supervisor's Action
Budget Adjustment and Related Journal Entry, if applicable, reviewed and approved.  Date _____	[ ] Approve _____ [ ] Disapprove _____ Date _____	Budget Adjustment and Related Journal Entry, if applicable, approved as to Accounting Form.  Date _____	[ ] Approve _____ [ ] Disapprove _____ Date _____ Agenda Item _____
LAFCO Executive Officer	LAFCO Chair	Auditor-Controller	Clerk of the Board of Supervisors



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

**FY 2023-24 ADJUSTED BUDGET**

Adjustment No. 4 Proposed on August 5, 2024

**Expenses**

**Salaries and Benefits**

Account    Description

	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24 Adjusted Budget
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	
51210	14,500	12,720	12,500	12,300	15,200	12,690	16,000
51300	250	181	250	205	250	181	250
51305	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>17,350</b>

**Services and Supplies**

Account    Description

	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24 Adjusted Budget
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	
52100	415,869	421,287	439,901	408,954	509,844	429,510	565,015
52125	7,500	6,593	7,500	6,847	7,500	7,742	7,500
52130	24,323	24,323	24,489	24,489	23,974	23,974	34,309
52131	-	-	1,837	1,837	1,685	1,692	2,000
52140	25,500	24,286	25,000	22,000	35,000	32,402	35,000
52310	25,551	25,550	-	-	10,000	-	22,246
52345	300	225	300	150	300	150	300
52515	1,930	1,929	1,930	1,930	1,930	629	3,062
52600	5,500	3,220	4,000	2,784	4,000	2,740	3,500
52605	30,409	30,408	31,322	28,234	25,995	25,995	26,775
52700	813	-	578	578	638	638	716
52800	3,500	1,428	2,000	1,485	3,000	1,667	5,000
52830	1,500	814	1,000	1,100	1,000	1,282	750
52835	50	100	200	150	200	-	150
52900	989	200	10,000	-	15,000	8,937	12,500
52905	1,000	-	500	-	1,000	-	2,000
53100	1,250	1,179	1,000	400	1,000	1,282	2,000
53110	350	100	500	100	150	-	100
53115	-	-	-	119	119	119	119
53120	3,060	3,060	2,934	2,934	3,078	3,078	3,332
53205	1,500	1,389	1,500	1,950	2,000	1,540	2,400
53410	-	-	-	38	-	-	571
53415	-	150	225	225	225	-	225
53650	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>543,693</b>	<b>730,330</b>
<b>EXPENSE TOTALS</b>	<b>566,644</b>	<b>559,776</b>	<b>570,216</b>	<b>519,367</b>	<b>663,588</b>	<b>557,147</b>	<b>747,680</b>

**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 Yountville</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
<b>OPERATING DIFFERENCE</b>		(47,560)	(29,610)	(29,946)	25,372	0	110,461	(38,244)

**Reserves**

	2020-21	2021-22	2022-23	2023-24
<b>Undesignated/Unreserved Fund Balance ("Reserves")</b>				
Beginning:	329,616	300,006	325,378	455,496
Ending:	300,006	325,378	435,839	417,252
<b>MINIMUM FOUR MONTH RESERVE GOAL</b>	188,881	190,072	221,196	249,227



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

**Fiscal Year 2024-25 Adjusted Budget**

Adjustment No. 1 Proposed on August 5, 2024

**Expenses**

**Salaries and Benefits**

Account    Description

		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25
		Final Budget	Actual	Final Budget	Actual	Adjusted Budget	Estimate	Adjusted Budget
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>

**Services and Supplies**

Account    Description

52100	Administration Services	439,901	408,954	509,844	429,510	565,015	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	-	22,246	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>730,330</b>	<b>729,924</b>	<b>883,704</b>

**EXPENSE TOTALS**

		570,216	519,367	663,588	557,147	747,680	746,870	902,704
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**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	(38,244)	(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	249,227	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.