



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

NOTICE OF REVIEW

April 29, 2024

TO: Interested Parties

FROM: Brendon Freeman, Executive Officer

SUBJECT: LAFCO Proposed Budget for Fiscal Year 2024-25

The Local Agency Formation Commission (LAFCO) of Napa County's proposed budget for fiscal year 2024-25 was adopted at its special meeting on April 25, 2024, and is attached for review and comment.

Written comments should be submitted by e-mail to bfreeman@napa.lafco.ca.gov or mailed to the LAFCO office no later than **5:00 PM on May 24, 2024**. LAFCO's Budget Committee will review all comments received by this date before recommending a final budget for adoption at LAFCO's June 3, 2024 regular meeting.

Attachment: LAFCO Proposed Budget for Fiscal Year 2024-25

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



Local Agency Formation Commission of Napa County

Subdivision of the State of California

Fiscal Year 2024-25 Proposed Budget

Adopted on April 25, 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	Proposed Budget
51210	Commissioner Per Diems	12,500	12,300	15,200	12,690	15,000	15,000	18,000
51300	Medicare - Commissioners	250	205	250	181	250	250	300
51305	FICA - Commissioners	500	525	500	583	600	600	700
Total Salaries & Benefits		13,250	13,030	15,950	13,454	15,850	15,850	19,000

Services and Supplies

Account Description

52100	Administration Services	439,901	408,954	509,844	429,510	559,015	550,000	614,588
52125	Accounting/Auditing Services	7,500	6,847	7,500	7,742	7,500	7,500	10,000
52130	Information Technology Services	24,489	24,489	23,974	23,974	34,309	34,309	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	34,000	50,000
52310	Consulting Services	-	-	10,000	-	105,000	105,000	45,000
52345	Janitorial Services	300	150	300	150	300	150	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	3,300	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	-	716	716	1,000
52800	Communications/Telephone	2,000	1,485	3,000	1,667	3,000	3,000	3,000
52830	Publications and Notices	1,000	1,100	1,000	1,282	750	1,200	1,000
52835	Filing Fees	200	150	200	-	150	150	200
52900	Training/Conference	10,000	-	15,000	8,937	15,000	9,000	20,000
52905	Business Travel/Mileage	500	-	1,000	-	3,000	800	1,000
53100	Office Supplies	1,000	400	1,000	1,282	2,000	2,400	2,500
53110	Freight/Postage	500	100	150	-	100	-	100
53115	Books/Media/Subscriptions	-	119	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	2,425	2,500
53410	Computer Equipment/Accessories	-	38	-	-	571	571	5,000
53415	Computer Software/License	225	225	225	-	225	225	3,000
53650	Business Related Meal/Supplies	250	33	-	316	760	850	1,000
Total Services & Supplies		556,966	506,337	647,638	543,055	808,584	789,584	826,303

EXPENSE TOTALS

570,216	519,367	663,588	556,509	824,434	805,434	845,303
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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	Proposed Budget
Intergovernmental								
<u>Account</u>	<u>Description</u>							
43910	County of Napa	254,835	254,835	313,794	313,794	339,738	339,738	404,152
43950	Other Governmental Agencies	254,835	254,835	313,794	313,794	339,738	339,738	404,152
----	<i>City of Napa</i>	166,432	166,432	207,969	207,969	222,680	222,680	264,361
----	<i>City of American Canyon</i>	45,843	45,843	56,307	56,307	61,235	61,235	69,787
----	<i>City of St. Helena</i>	18,608	18,608	20,381	20,381	22,609	22,609	27,737
----	<i>City of Calistoga</i>	13,976	13,976	16,885	16,885	20,342	20,342	25,195
----	<i>Town of Yountville</i>	9,976	9,976	12,252	12,252	12,872	12,872	17,071
	Total Intergovernmental	509,670	509,670	627,588	627,588	679,476	679,476	808,303
Service Charges								
<u>Account</u>	<u>Description</u>							
42690	Application/Permit Fees	20,000	25,450	25,000	30,110	22,950	39,830	25,000
46800	Charges for Services	600	1,074	1,000	2,667	510	4,320	1,000
47900	Miscellaneous	-	2,845	4,000	-	-	-	4,000
	Total Service Charges	20,600	29,369	30,000	32,777	23,460	44,150	30,000
Investments								
<u>Account</u>	<u>Description</u>							
45100	Interest	10,000	5,700	6,000	7,243	6,500	18,146	7,000
	Total Investments	10,000	5,700	6,000	7,243	6,500	18,146	7,000
	REVENUE TOTALS	540,270	544,739	663,588	667,608	709,436	741,772	845,303
OPERATING DIFFERENCE		(29,946)	25,372	0	111,099	(114,998)	(63,662)	0

Reserves

	2021-22	2022-23	2023-24	2024-25 *
Undesignated/Unreserved Fund Balance ("Reserves")				
Beginning:	270,692	296,064	407,163	363,158
Ending:	296,064	407,163	343,501	363,158
Minimum Reserves Goal Under Local Policy (33.3% Expenses)	190,072	221,196	274,811	281,768

* Reserves will increase by \$19,567 on July 1, 2024 due to the Commission discontinuing the use of its fully depreciated Laserfiche electronic document management system.