



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2015-2016 OPERATING BUDGET / ADJUSTED FINAL

Prepared on December 10, 2015

Expenses		FY2012-13		FY2013-14		FY2014-15		FY2015-16	Difference	
		Adopted FY12-13	Actual FY12-13	Adjusted* FY13-14	Actual FY13-14	Adjusted** FY14-15	Actual FY14-15	Adjusted Final*** FY15-16		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100	Salaries and Wages	203,183.19	212,429.87	155,519.15	148,967.67	147,625.00	150,093.39	-	(147,625.00)	-100.0%
51400	Employee Insurance: Premiums	47,646.00	39,635.35	51,202.80	30,172.56	44,796.00	27,678.54	-	(44,796.00)	-100.0%
51600	Retirement	37,736.30	37,730.04	39,595.42	28,257.05	39,853.00	27,040.46	-	(39,853.00)	-100.0%
51605	Other Post Employment Benefits	12,139.00	12,139.00	12,166.00	12,166.16	12,321.00	12,320.92	-	(12,321.00)	-100.0%
51210	Commissioner/Director Pay	6,400.00	6,000.00	10,000.00	11,500.00	10,000.00	11,125.00	11,000.00	1,000.00	10.0%
51300	Medicare	2,946.16	2,896.38	3,012.22	2,476.78	3,012.00	2,248.32	-	(3,012.00)	-100.0%
51305	FICA	-	-	-	193.40	-	496.00	500.00	500.00	New
51205	Cell Phone Allowance	840.00	840.00	840.00	595.00	840.00	682.48	-	(840.00)	-100.0%
51405	Workers Compensation	396.00	396.00	400.00	427.00	428.00	428.00	-	(428.00)	-100.0%
51200	401A Employer Contribution	-	-	-	-	1,000.00	300.00	1,000.00	-	0.0%
51105	Extended Hours	-	-	-	-	-	97.08	-	-	-
		311,286.65	312,066.64	272,735.59	234,755.62	259,875.00	232,510.19	12,500.00	(247,375.00)	-95.2%
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52100	Administration Services	-	-	-	-	-	-	258,300.00	258,300.00	New
52605	Rents and Leases: Building/Land	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	-	0.0%
52140	Legal Services	22,540.00	10,673.44	22,540.00	32,863.95	32,000.00	27,829.34	28,600.00	(3,400.00)	-10.6%
52310	Consulting Services	-	-	61,500.00	58,600.00	107,350.00	78,097.23	126,600.00	19,250.00	17.9%
52130	Information Technology Services	22,009.00	22,149.36	22,374.00	22,374.00	24,000.00	23,663.00	24,052.00	52.00	0.2%
52125	Accounting/Auditing Services	9,125.56	8,051.60	9,125.56	8,460.42	10,000.00	8,128.19	10,000.00	-	0.0%
52600	Rents and Leases: Equipment	6,500.00	5,739.88	6,000.00	5,995.03	6,000.00	5,594.26	6,500.00	500.00	8.3%
53100	Office Supplies	5,500.00	2,375.00	5,000.00	2,301.79	4,000.00	3,409.59	4,000.00	-	0.0%
52905	Business Travel/Mileage	5,000.00	6,528.78	5,000.00	2,882.96	2,000.00	1,865.65	2,000.00	-	0.0%
52900	Training/Conference	4,000.00	6,925.77	4,000.00	7,494.42	8,995.00	5,425.52	10,000.00	1,005.00	11.2%
53600	Special Departmental Expense	3,500.00	3,415.29	21,500.00	10,850.36	15,150.00	128.84	4,000.00	(11,150.00)	-73.6%
52515	Maintenance-Software	-	-	-	4,400.61	-	1,127.40	1,500.00	1,500.00	New
53415	Computer Software/License	3,487.13	-	3,487.73	183.36	2,500.00	6,150.00	500.00	(2,000.00)	-80.0%
52800	Communications/Telephone	2,970.00	2,486.89	2,950.00	2,488.39	2,950.00	1,231.78	2,000.00	(950.00)	-32.2%
53120	Memberships/Certifications	2,248.00	2,248.00	2,292.96	2,300.00	2,335.00	2,335.00	2,381.00	46.00	2.0%
53205	Utilities: Electric	1,500.00	1,029.77	1,500.00	1,050.64	1,500.00	1,106.88	1,100.00	(400.00)	-26.7%
52830	Publications and Notices	1,500.00	1,169.59	1,500.00	1,823.00	2,000.00	728.22	1,500.00	(500.00)	-25.0%
52830	Filing Fees	850.00	350.00	850.00	-	-	-	500.00	500.00	NEW
53110	Freight/Postage	800.00	277.42	800.00	353.68	800.00	250.00	500.00	(300.00)	-37.5%
52700	Insurance: Liability	153.00	148.00	34.63	35.00	100.00	98.00	150.00	50.00	50.0%
52705	Insurance: Premiums	-	-	118.00	-	-	-	-	-	0.0%
52105	Election Services	-	150.00	-	150.00	-	75.00	150.00	150.00	0.0%
53105	Office Supplies: Furniture/Fixtures	-	322.38	-	-	-	-	-	-	0.0%
54600	Capital Replacement/Depreciation	3,931.40	3,931.40	3,931.00	3,931.00	3,940.00	-	3,940.00	-	0.0%
		121,174.09	103,532.57	200,063.88	194,098.61	251,180.00	192,803.90	513,833.00	262,653.00	104.6%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	EXPENSE TOTALS	432,460.74	415,599.21	472,799.47	428,854.23	511,055.00	425,314.09	526,333.00	15,278.00	3.0%

* Adjusted Budget for 2013-14 reflects (1) decrease in salary and benefits tied to departure of prior Executive Officer, (2) contract for Interim Executive Officer, and (3) Executive Officer recruitment costs.

** Adjusted Budget for 2014-15 reflects (1) decrease in salary and benefits tied to departure of prior Executive Officer, (2) contract for Interim Executive Officer, (3) Executive Officer recruitment costs, (4) CEQA consulting services, and (5) EDMS server upgrade.

*** Adjusted Budget for 2015-16 reflects (1) decrease in salary and benefits tied to vacant Analyst position, (2) increase in consulting services to prepare state mandated studies, (3) increase in 401A employer contribution, and (4) reclassification of salaries and benefits line items.

Revenues

		FY2012-13		FY2013-14		FY2014-15		FY2015-16			
		Adopted	Actual	Adjusted	Actual	Adjusted	Actual	Adjusted Final			
		FY12-13	FY12-13	FY13-14	FY13-14	FY14-15	FY14-15	FY15-16	<u>Difference</u>		
Intergovernmental											
<u>Account</u>	<u>Description</u>										
43910	County of Napa	204,787.17	204,787.17	209,675.02	209,675.02	215,852.51	215,852.51	224,972.00	9,119.49	4.2%	
43950	Other Governmental Agencies	204,787.17	204,787.17	209,675.01	209,675.01	215,852.51	215,852.51	224,972.00	9,119.49	4.2%	
----	City of Napa	136,583.40	136,583.40	140,020.50	140,020.50	144,529.41	144,529.41	149,571.03	5,041.62	3.5%	
----	City of American Canyon	33,320.64	33,320.64	33,757.20	33,757.20	34,421.92	34,421.92	35,996.86	1,574.94	4.6%	
----	City of St. Helena	14,152.67	14,152.67	13,956.84	13,956.84	14,145.09	14,145.09	14,581.81	436.72	3.1%	
----	City of Calistoga	12,095.39	12,095.39	12,388.75	12,388.75	12,906.58	12,906.58	13,467.37	560.79	4.3%	
----	Town of Yountville	8,635.00	8,635.00	9,551.72	9,551.72	9,849.52	9,849.52	11,354.93	1,505.41	15.3%	
		409,574.34	409,574.34	419,350.03	419,350.03	431,705.02	431,705.02	449,944.00	18,238.98	4.2%	
Service Charges											
42690	Application/Permit Fees	10,000.00	23,078.00	10,000.00	31,488.00	10,000.00	48,462.00	30,000.00	20,000.00	200.0%	
46800	Charges for Services	-	500.00	500.00	375.00	500.00	1,375.00	500.00	-	0.0%	
47900	Miscellaneous	-	180.70	-	-	-	-	-	-	0.0%	
		10,000.00	23,758.70	10,500.00	31,863.00	10,500.00	49,837.00	30,500.00	20,000.00	190.5%	
Investments											
45100	Interest	4,076.00	1,985.03	3,000.00	1,514.00	2,000.00	2,201.69	2,000.00	-	0.0%	
		4,076.00	1,985.03	3,000.00	1,514.00	2,000.00	2,201.69	2,000.00	-	0.0%	
	REVENUE TOTALS	423,650.34	435,318.07	432,850.03	452,727.03	444,205.02	483,743.71	482,444.00	38,238.98	8.6%	
OPERATING DIFFERENCE		(8,810.40)	19,718.86	(39,949.44)	23,872.80	(66,849.98)	58,429.62	(43,889.00)			
Negative Balance Indicates Use of Reserves											

	2012-2013	2013-2014	2014-2015	2015-2016
	Actual	Actual	Actual	Final Budget
PERCENTAGE OF OPERATING EXPENSES				
Salaries/Benefits	75.1%	54.7%	54.7%	2.4%
Services/Supplies	24.9%	45.3%	45.3%	97.6%

UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	144,805.34	164,524.20	188,397.00	246,826.62
Ending:	164,524.20	188,397.00	246,826.62	202,937.62

MINIMUM THREE MONTH RESERVE GOAL	2012-2013	2013-2014	2014-2015	2015-2016
	107,132.34	117,217.12	126,778.75	130,598.25