



# Local Agency Formation Commission of Napa County

Subdivision of the State of California

## FY2018-2019 ADJUSTED OPERATING BUDGET

Adjusted on August 6, 2018

### Expenses

		FY2015-16		FY2016-17		FY2017-18		FY2018-19		
		Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	Actual FY17-18	Adjusted Budget FY18-19	<i>Difference</i>	
<b>Salaries and Benefits</b>										
<u>Account</u>	<u>Description</u>									
51100 *	Salaries and Wages	152,582	138,142	192,301	157,926	230,519	163,069	242,150	11,631	5.0%
51200 *	401A Employer Contribution	-	2,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
51205 *	Cell Phone Allowance	840	401	420	404	420	420	420	-	0.0%
51210	Commissioner Per Diems	11,000	9,375	12,875	12,750	11,000	9,875	15,000	4,000	36.4%
51300 *	Medicare	3,251	1,951	3,424	2,334	3,500	2,358	3,709	209	6.0%
51305	FICA	500	395	550	490	500	398	500	-	0.0%
51400 *	Employee Insurance: Premiums	42,936	25,002	51,754	34,190	51,818	33,663	55,069	3,251	6.3%
51405 *	Workers Compensation	500	461	2,221	2,221	719	719	880	161	22.4%
51600 *	Retirement	43,791	24,721	43,690	30,437	46,010	29,067	52,259	6,249	13.6%
51601 *	Retirement Cost Sharing	-	-	-	-	-	(27)	-	-	-
51602 *	Retirement EPMC	-	-	-	-	-	1,327	1,225	1,225	NEW
51605 *	Other Post Employment Benefits	14,751	14,750	14,987	14,987	14,214	14,216	14,357	143	1.0%
	<b>Total</b>	<b>270,151</b>	<b>217,197</b>	<b>323,222</b>	<b>256,739</b>	<b>359,700</b>	<b>256,085</b>	<b>386,569</b>	<b>26,869</b>	<b>7.5%</b>

\* These accounts have been combined and reclassified under Services and Supplies as Administration Services (Account No. 52100). For transparency purposes, this budget sheet displays the old individual accounts.

## Expenses

		FY2015-16		FY2016-17		FY2017-18		FY2018-19		
		Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	Actual FY17-18	Adjusted Budget FY18-19	<i>Difference</i>	
<b>Services and Supplies</b>										
<u>Account</u>	<u>Description</u>									
52100 *	Administration Services	258,651	207,428	309,797	243,499	348,200	245,812	371,069	22,869	6.6%
52105	Election Services	150	-	300	-	100	-	500	400	0.0%
52125	Accounting/Auditing Services	10,000	7,496	9,500	7,655	9,500	6,902	8,000	(1,500)	-15.8%
52130	Information Technology Services	24,052	24,052	24,052	24,052	16,859	16,859	17,301	442	2.6%
52132	ITS - Records Mgmt. Services	-	-	-	-	-	6,296	-	-	NEW
52140	Legal Services	28,600	26,093	32,000	25,867	35,000	35,000	35,000	-	0.0%
52310	Consulting Services	126,600	59,177	78,840	35,415	52,311	30,221	188,050	135,739	259.5%
52345	Janitorial Services	-	420	500	150	200	75	150	(50)	-25.0%
52515	Maintenance-Software	1,500	1,869	2,000	1,779	2,000	1,779	2,000	-	0.0%
52600	Rents and Leases: Equipment	6,500	5,962	7,000	5,240	6,000	4,710	5,500	(500)	-8.3%
52605	Rents and Leases: Building/Land	25,560	25,560	25,560	25,560	27,828	27,828	27,828	-	0.0%
52700	Insurance: Liability	150	304	1,206	1,206	249	249	70	(179)	-71.9%
52800	Communications/Telephone	2,000	3,424	3,000	3,021	3,000	3,041	3,000	-	0.0%
52830	Publications and Notices	1,500	1,406	2,000	1,588	2,000	1,562	2,000	-	0.0%
52835	Filing Fees	500	200	500	400	500	150	500	-	0.0%
52900	Training/Conference	10,000	7,041	10,000	8,050	9,000	7,091	9,000	-	0.0%
52905	Business Travel/Mileage	2,000	1,110	2,000	830	1,500	1,152	1,000	(500)	-33.3%
52906	Fleet Charges	-	-	-	38	100	-	50	(50)	-50.0%
53100	Office Supplies	4,000	2,435	4,000	1,949	3,000	1,768	2,000	(1,000)	-33.3%
53110	Freight/Postage	500	200	500	250	300	253	300	-	0.0%
53120	Memberships/Certifications	2,381	2,381	2,548	2,548	2,726	2,726	2,805	79	2.9%
53205	Utilities: Electric	1,100	1,261	1,600	1,121	1,300	1,057	1,300	-	0.0%
53410	Computer Equipment/Accessories	-	-	-	418	500	539	500	-	0.0%
53415	Computer Software/License	500	-	1,000	145	-	-	-	-	-
53600	Special Departmental Expense	4,000	113	3,500	595	-	-	-	-	-
56350	Business Related Meal/Supplies	-	-	-	652	350	916	750	400	114.3%
54600	Capital Replacement/Depreciation	3,940	-	-	-	-	-	-	-	-
	<b>Total</b>	255,533	170,504	211,606	148,529	174,323	150,174	307,604	133,281	76.5%
<b>Contingencies and Reserves</b>										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-	-	-
	<b>EXPENSE TOTALS</b>	525,684	387,701	534,828	405,268	534,023	406,259	694,173	160,150	30.0%

\* This account reflects the Salaries and Benefits (S&B) accounts that have been combined and reclassified under Services and Supplies as Administration Services and were already added to total expenses under S&B.

Operating expenses for 2015-2016 reflect a one-time \$25,000 cost associated with EDMS back-filing project. Agency reserves were utilized to cover this cost.

Operating expenses for 2016-2017 reflect a one-time \$28,640 increase associated with re-encumbering existing consultant contracts that were not fully utilized in 2015-2016.

Operating expenses for 2017-2018 reflect a one-time \$26,811 increase associated with re-encumbering existing consultant contracts that were not fully utilized in 2016-2017.

Operating expenses for 2018-2019 reflect a one-time \$3,050 increase associated with re-encumbering an existing consultant contract that was not fully utilized in 2017-2018.

**Revenues**

		FY2015-16		FY2016-17		FY2017-18		FY2018-19		
		Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	Actual FY17-18	Adjusted Budget FY18-19		
<b>Intergovernmental</b>										
<u>Account</u>	<u>Description</u>								<u>Difference</u>	
43910	County of Napa	224,972	224,972	224,972	224,972	213,724	213,724	224,410	10,686	5.0%
43950	Other Governmental Agencies	224,972	224,972	224,972	224,972	213,724	213,724	224,410	10,686	5.0%
----	<i>City of Napa</i>	149,571	149,571	149,066	149,066	143,028	143,028	148,793	5,765	4.0%
----	<i>City of American Canyon</i>	35,997	35,997	35,330	35,330	34,380	34,380	35,803	1,423	4.1%
----	<i>City of St. Helena</i>	14,582	14,582	15,908	15,908	13,856	13,856	14,897	1,041	7.5%
----	<i>City of Calistoga</i>	13,467	13,467	13,208	13,208	12,349	12,349	13,673	1,324	10.7%
----	<i>Town of Yountville</i>	11,355	11,355	11,458	11,458	10,111	10,111	11,243	1,132	11.2%
	<b>Total</b>	449,944	449,944	449,944	449,944	427,448	427,448	448,819	21,371	5.0%
<b>Service Charges</b>										
42690	Application/Permit Fees	30,000	26,322	30,000	5,043	20,000	9,471	20,000	-	0.0%
46800	Charges for Services	500	625	500	250	500	250	500	-	0.0%
47900	Miscellaneous	-	-	-	-	-	-	-	-	0.0%
	<b>Total</b>	30,500	26,947	30,500	5,293	20,500	9,721	20,500	-	0.0%
<b>Investments</b>										
45100	Interest	2,000	2,246	2,000	4,592	5,000	6,701	7,000	2,000	40.0%
	<b>Total</b>	2,000	2,246	2,000	4,592	5,000	6,701	7,000	2,000	40.0%
	<b>REVENUE TOTALS</b>	482,444	479,137	482,444	459,829	452,948	443,870	476,319	23,371	5.2%
<b>OPERATING DIFFERENCE</b>		(43,240)	91,436	(52,384)	54,561	(81,075)	37,611	(217,854)		

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adjusted Budget
<b>RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)</b>				
Beginning:	19,657	19,657	19,657	19,657
Ending:	19,657	19,657	19,657	19,657
<b>UNRESERVED/UNRESTRICTED FUND BALANCE</b>				
Beginning:	259,438	350,874	405,435	443,046
Ending:	350,874	405,435	443,046	225,192
<b>TOTAL FUND BALANCE</b>				
Beginning:	279,095	370,531	425,092	462,703
Ending:	370,531	425,092	462,703	244,849
<b>MINIMUM FOUR MONTH RESERVE GOAL</b>	173,915	178,276	178,008	231,391