



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2016-2017 OPERATING BUDGET / ADJUSTED

Adjusted on August 1, 2016

Expenses		FY2013-14		FY2014-15		FY2015-16		FY2016-17	<i>Difference</i>	
		Adopted FY13-14	Actual FY13-14	Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100 *	Salaries and Wages	155,519	148,968	147,625	150,093	152,582	138,142	218,926	<i>66,344</i>	<i>43.5%</i>
51200 *	401A Employer Contribution	-	-	1,000	300	-	2,000	1,000	<i>1,000</i>	<i>-</i>
51205 *	Cell Phone Allowance	840	595	840	682	840	401	420	<i>(420)</i>	<i>-50.0%</i>
51210	Commissioner/Director Pay	10,000	11,500	10,000	11,125	11,000	9,375	11,000	<i>-</i>	<i>0.0%</i>
51300 *	Medicare	3,012	2,477	3,012	2,410	3,251	1,951	3,374	<i>123</i>	<i>3.8%</i>
51305	FICA	-	193	-	496	500	395	550	<i>50</i>	<i>10.0%</i>
51400 *	Employee Insurance: Premiums	51,203	30,173	44,796	27,679	42,936	25,499	51,754	<i>8,818</i>	<i>20.5%</i>
51405 *	Workers Compensation	400	427	428	428	500	461	2,221	<i>1,721</i>	<i>344.2%</i>
51600 *	Retirement	39,595	28,257	39,853	27,040	43,791	25,502	43,690	<i>(101)</i>	<i>-0.2%</i>
51605 *	Other Post Employment Benefits	12,166	12,166	12,321	12,321	14,751	14,750	14,987	<i>236</i>	<i>1.6%</i>
		272,736	234,756	259,875	232,574	270,151	218,476	347,922	<i>77,771</i>	<i>28.8%</i>

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

Expenses

		FY2013-14		FY2014-15		FY2015-16		FY2016-17	Difference	
		Adopted FY13-14	Actual FY13-14	Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17		
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52100 *	Administration Services	-	-	249,875	220,953	258,651	208,706	336,372	77,721	30.0%
52105	Election Services	-	150	-	75	150	-	300	150	0.0%
52125	Accounting/Auditing Services	9,126	8,460	10,000	8,128	10,000	7,496	9,500	(500)	-5.0%
52130	Information Technology Services	22,374	22,374	24,000	23,663	24,052	24,052	24,052	-	0.0%
52140	Legal Services	22,540	32,864	32,000	27,670	28,600	26,093	32,000	3,400	11.9%
52310	Consulting Services	61,500	58,600	107,350	78,097	126,600	59,177	53,640	(72,960)	-57.6%
52345	Janitorial Services	-	-	-	-	-	420	500	500	NEW
52515	Maintenance-Software	-	4,401	-	1,127	1,500	1,869	2,000	500	33.3%
52600	Rents and Leases: Equipment	6,000	5,995	6,000	5,594	6,500	5,962	7,000	500	7.7%
52605	Rents and Leases: Building/Land	25,560	25,560	25,560	25,560	25,560	25,560	25,560	-	0.0%
52700	Insurance: Liability	35	35	100	98	150	304	1,206	1,056	704.0%
52800	Communications/Telephone	2,950	2,488	2,950	1,232	2,000	3,424	3,000	1,000	50.0%
52830	Publications and Notices	1,500	1,823	2,000	728	1,500	1,406	2,000	500	33.3%
52835	Filing Fees	850	-	-	-	500	200	500	-	0.0%
52900	Training/Conference	4,000	7,494	8,995	5,426	10,000	7,041	10,000	-	0.0%
52905	Business Travel/Mileage	5,000	2,883	2,000	1,866	2,000	1,110	2,000	-	0.0%
53100	Office Supplies	5,000	2,302	4,000	3,410	4,000	2,435	4,000	-	0.0%
53110	Freight/Postage	800	354	800	250	500	200	500	-	0.0%
53120	Memberships/Certifications	2,293	2,300	2,335	2,335	2,381	2,381	2,548	167	7.0%
53205	Utilities: Electric	1,500	1,051	1,500	1,107	1,100	1,261	1,600	500	45.5%
53410	Computer Equipment/Accessories	-	-	-	4,993	-	-	-	-	-
53415	Computer Software/License	3,488	183	2,500	6,150	500	-	1,000	500	100.0%
53600	Special Departmental Expense	21,500	10,850	15,150	129	4,000	113	3,500	(500)	-12.5%
54600	Capital Replacement/Depreciation	3,931	3,931	3,940	-	3,940	-	-	(3,940)	-100.0%
		199,946	194,099	251,180	197,637	255,533	170,504	186,406	(69,127)	-27.1%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	EXPENSE TOTALS	472,681	428,854	511,055	430,212	525,684	388,980	534,328	8,644.17	1.6%

* This account reflects the Salaries and Wages accounts that were combined and reclassified under Services and Supplies as Administration Services (Account No. 52100).

Operating expenses for 2014-2015 reflect a one-time \$11,000 cost associated with an EDMS software upgrade project. Agency reserves were utilized to cover this cost.

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.

Revenues

		FY2013-14		FY2014-15		FY2015-16		FY2016-17		
		Adopted FY13-14	Actual FY13-14	Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	<i>Difference</i>	
Intergovernmental										
Account	Description									
43910	County of Napa	209,675	209,675	215,853	215,853	224,972	224,972	224,972	-	0.0%
43950	Other Governmental Agencies	209,675	209,675	215,853	215,853	224,972	224,972	224,972	-	0.0%
----	City of Napa	140,021	140,021	144,529	144,529	149,571	149,571	149,066	(505)	-0.3%
----	City of American Canyon	33,757	33,757	34,422	34,422	35,997	35,997	35,330	(667)	-1.9%
----	City of St. Helena	13,957	13,957	14,145	14,145	14,582	14,582	15,908	1,326	9.1%
----	City of Calistoga	12,389	12,389	12,907	12,907	13,467	13,467	13,209	(258)	-1.9%
----	Town of Yountville	9,552	9,552	9,850	9,850	11,355	11,355	11,459	104	0.9%
		419,350	419,350	431,705	431,705	449,944	449,944	449,944	-	0.0%
Service Charges										
42690	Application/Permit Fees	10,000	31,488	10,000	48,462	30,000	26,322	30,000	-	0.0%
46800	Charges for Services	500	375	500	1,375	500	625	500	-	0.0%
47900	Miscellaneous	-	-	-	-	-	-	-	-	0.0%
		10,500	31,863	10,500	49,837	30,500	26,947	30,500	-	0.0%
Investments										
45100	Interest	3,000	1,514	2,000	2,202	2,000	2,246	2,000	-	0.0%
		3,000	1,514	2,000	2,202	2,000	2,246	2,000	-	0.0%
	REVENUE TOTALS	432,850	452,727	444,205	483,744	482,444	479,137	482,444	-	0.0%
OPERATING DIFFERENCE		(39,831)	23,873	(66,850)	53,532	(43,240)	90,157	(51,884)		

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves



	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Adjusted
RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)				
Beginning:	15,824	19,657	19,657	19,657
Ending:	19,657	19,657	19,657	19,657
UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	164,427	188,300	241,832	331,989
Ending:	188,300	241,832	331,989	280,104
TOTAL FUND BALANCE				
Beginning:	180,251	207,957	261,489	351,646
Ending:	207,957	261,489	351,646	299,761
MINIMUM FOUR MONTH RESERVE GOAL	156,250	169,038	173,915	178,109