



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2013-2014 OPERATING BUDGET / FINAL

Prepared on May 15, 2013

Expenses

		FY2010-11		FY2011-12		FY2012-13		FY2013-14	Difference	
		Adopted FY10-11	Actual FY10-11	Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Estimate FY12-13	Final FY13-14		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100	Salaries and Wages	198,346.60	198,280.48	202,387.60	203,108.73	203,183.19	210,958.63	212,019.15	8,835.96	4.3%
51400	Employee Insurance: Premiums	37,953.96	33,872.67	45,648.12	37,643.35	47,646.00	41,383.44	51,202.80	3,556.80	7.5%
51600	Retirement	34,991.95	34,924.41	36,701.99	36,871.55	37,736.30	37,003.66	39,595.42	1,859.12	4.9%
51605	Other Post Employment Benefits	9,138.00	9,138.00	9,341.00	9,341.00	12,139.00	12,139.00	12,166.00	27.00	0.2%
51210	Commissioner/Director Pay	9,600.00	4,900.00	9,600.00	5,700.00	6,400.00	6,000.00	10,000.00	3,600.00	56.3%
51300	Medicare	2,876.49	2,738.20	2,934.62	2,790.20	2,946.16	2,876.69	3,012.22	66.06	2.2%
51205	Cell Phone Allowance	840.00	843.50	840.00	843.50	840.00	840.00	840.00	-	0.0%
51405	Workers Compensation	226.00	226.00	327.00	327.00	396.00	396.00	400.00	4.00	1.0%
51110	Extra Help	-	-	-	-	-	-	-	-	-
51115	Overtime	-	-	-	-	-	-	-	-	-
		293,973.00	284,923.26	307,780.33	296,625.33	311,286.65	311,597.42	329,235.60	17,948.95	5.8%
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52605	Rents and Leases: Building/Land	29,280.00	29,280.00	29,280.00	29,280.00	25,560.00	27,560.00	25,560.00	-	0.0%
52140	Legal Services	26,010.00	17,659.74	22,540.00	17,593.30	22,540.00	11,188.01	22,540.00	-	0.0%
52130	Information Technology Services	18,438.91	17,625.42	24,630.83	23,385.87	22,009.00	22,008.96	22,374.00	365.00	1.7%
52125	Accounting/Auditing Services	8,277.15	7,301.48	8,691.01	7,340.78	9,125.56	8,357.58	9,125.56	-	0.0%
52600	Rents and Leases: Equipment	-	-	-	-	6,500.00	6,500.00	6,000.00	(500.00)	-7.7%
53100	Office Supplies	15,000.00	9,628.08	12,000.00	14,508.46	5,500.00	2,661.46	5,000.00	(500.00)	-9.1%
52905	Business Travel/Mileage	4,500.00	6,469.45	5,000.00	2,253.35	5,000.00	5,631.39	5,000.00	-	0.0%
52900	Training/Conference	4,500.00	4,140.97	4,000.00	5,141.00	4,000.00	7,050.77	4,000.00	-	0.0%
53600	Special Departmental Purchases	1,000.00	2,482.00	1,000.00	426.64	3,500.00	3,442.40	2,500.00	(1,000.00)	-28.6%
53415	Computer Software/License	-	-	-	-	3,487.13	3,511.88	3,487.73	0.59	0.0%
52800	Communications/Telephone	3,500.00	1,640.02	4,470.00	2,329.81	2,970.00	2,423.38	2,950.00	(20.00)	-0.7%
53120	Memberships/Certifications	2,275.00	2,200.00	2,275.00	2,200.00	2,248.40	2,248.00	2,292.96	44.56	2.0%
53205	Utilities: Electric	-	-	-	-	1,500.00	958.00	1,500.00	-	0.0%
52830	Publications and Notices	1,500.00	1,433.43	1,500.00	2,255.64	1,500.00	1,280.87	1,500.00	-	0.0%
52830	Filing Fees	850.00	450.00	850.00	237.50	850.00	550.00	850.00	-	0.0%
53110	Postage/Freight	-	-	-	-	800.00	477.00	800.00	-	0.0%
52700	Insurance: Liability	444.00	444.00	321.00	321.00	153.00	153.00	153.00	-	0.0%
52105	Election Services	-	-	-	-	-	150.00	-	-	-
53105	Office Supplies: Furniture/Fixtures	-	-	-	-	-	322.38	-	-	-
54600	Capital Replacement/Depreciation*	3,931.40	3,931.40	3,931.40	3,931.40	3,931.40	3,931.40	3,931.00	(0.40)	0.0%
		119,506.46	104,685.99	120,489.23	111,204.75	121,174.49	110,406.48	119,564.25	(1,610.24)	-1.3%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
EXPENSE TOTALS		413,479.46	389,609.25	428,269.56	407,830.08	432,461.14	422,003.90	448,799.84	16,338.70	3.8%

Revenues

		FY2010-11		FY2011-12		FY2012-13		FY2013-14	Difference	
		Adopted FY10-11	Actual FY10-11	Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Estimate FY12-13	Final FY13-14		
Intergovernmental										
<u>Account</u>	<u>Description</u>									
43910	County of Napa	178,009.77	178,010.00	191,550.50	191,550.50	204,787.17	204,787.17	209,675.02	4,887.85	2.4%
43950	Other Governmental Agencies	178,009.77	178,010.00	191,550.50	191,550.50	204,787.17	204,787.17	209,675.02	4,887.85	2.4%
----	<i>City of Napa</i>	<i>119,646.81</i>	<i>119,647.00</i>	<i>126,330.38</i>	<i>126,330.38</i>	<i>136,583.40</i>	<i>136,583.40</i>	<i>140,020.50</i>	<i>3,437.10</i>	<i>2.5%</i>
----	<i>City of American Canyon</i>	<i>27,468.37</i>	<i>27,468.00</i>	<i>32,912.04</i>	<i>32,912.04</i>	<i>33,320.64</i>	<i>33,320.64</i>	<i>33,757.20</i>	<i>436.56</i>	<i>1.3%</i>
----	<i>City of St. Helena</i>	<i>12,656.54</i>	<i>12,657.00</i>	<i>12,997.37</i>	<i>12,997.37</i>	<i>14,152.67</i>	<i>14,152.67</i>	<i>13,956.84</i>	<i>(195.83)</i>	<i>-1.4%</i>
----	<i>City of Calistoga</i>	<i>10,642.45</i>	<i>10,642.00</i>	<i>11,393.34</i>	<i>11,393.34</i>	<i>12,095.39</i>	<i>12,095.39</i>	<i>12,388.75</i>	<i>293.36</i>	<i>2.4%</i>
----	<i>Town of Yountville</i>	<i>7,595.60</i>	<i>7,596.00</i>	<i>7,917.37</i>	<i>7,917.37</i>	<i>8,635.00</i>	<i>8,635.00</i>	<i>9,551.72</i>	<i>916.72</i>	<i>10.6%</i>
		<u>356,019.55</u>	<u>356,020.00</u>	<u>383,101.00</u>	<u>383,101.00</u>	<u>409,574.34</u>	<u>409,574.34</u>	<u>419,350.03</u>	<u>9,775.69</u>	<u>2.4%</u>
Service Charges										
42690	Application/Permit Fees	10,000.00	24,293.00	10,000.00	8,562.00	10,000.00	23,078.00	10,000.00	-	
46800	Charges for Services	-	3,187.00	-	475.00	-	625.00	500.00	500.00	
47900	Miscellaneous	-	-	-	50.00	-	180.70	-	-	
		<u>10,000.00</u>	<u>27,480.00</u>	<u>10,000.00</u>	<u>9,087.00</u>	<u>10,000.00</u>	<u>23,883.70</u>	<u>10,500.00</u>	<u>500.00</u>	<u>5.0%</u>
Investments										
45100	Interest	5,000.00	2,570.00	2,340.00	2,472.66	4,076.00	2,198.00	3,000.00	(1,076.00)	-26.4%
		<u>5,000.00</u>	<u>2,570.00</u>	<u>2,340.00</u>	<u>2,472.66</u>	<u>4,076.00</u>	<u>2,198.00</u>	<u>3,000.00</u>	<u>(1,076.00)</u>	<u>-26.4%</u>
	REVENUE TOTALS	<u>371,019.55</u>	<u>386,070.00</u>	<u>395,441.00</u>	<u>394,660.66</u>	<u>423,650.34</u>	<u>435,656.04</u>	<u>432,850.03</u>	<u>9,199.69</u>	<u>2.2%</u>
OPERATING DIFFERENCE		(42,459.91)	(3,539)	(32,828.56)	(13,169.42)	(8,810.80)	13,652.14	(15,949.81)		
Negative Balance Indicates Use of Reserves										

	2012-2013 Actual	2012-2013 Actual	2012-2013 Actual	2013-2014 Final
PERCENTAGE OF OPERATING EXPENSES				
Salaries/Benefits	73.1%	72.7%	73.8%	73.4%
Services/Supplies	26.9%	27.3%	26.2%	26.6%

UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	134,344.00	131,692.00	118,522.58	132,174.72
Ending:	131,692.00	118,522.58	132,174.72	116,224.91

MINIMUM THREE MONTH RESERVE GOAL	102,387.02	106,084.54	107,132.44	111,217.21
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