



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2019-2020 ADJUSTED OPERATING BUDGET

Budget Adjustment No. 1 Approved on August 5, 2019

Budget Adjustment No. 2 Approved on November 18, 2019

Expenses

		FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20		
		Adjusted ¹	Actual	Adjusted ¹	Actual	Adjusted ¹	Actual	Adjusted Budget ^{1 2}		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>								<i>Difference</i>	
51210	Commissioner Per Diems	12,875	12,750	11,000	9,875	15,000	12,150	15,000	-	0.0%
51300	Medicare - Commissioners	210	180	-	140	-	173	225	225	0.0%
51305	FICA - Commissioners	682	490	500	398	500	500	500	-	0.0%
	Total Salaries & Benefits	13,767	13,421	11,500	10,413	15,500	12,823	15,725	225	1.5%
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52100	Administration Services ²	309,455	241,819	348,201	245,673	371,069	319,297	399,278	28,209	7.6%
52105	Election Services	300	-	100	-	500	-	200	(300)	0.0%
52125	Accounting/Auditing Services	9,500	7,655	9,500	6,902	8,000	8,009	8,000	-	0.0%
52130	Information Technology Services	24,052	24,052	16,859	16,859	17,301	16,653	24,590	7,289	42.1%
52140	Legal Services	32,000	25,867	35,000	35,000	35,000	30,186	30,000	(5,000)	-14.3%
52310	Consulting Services ¹	78,840	35,415	52,311	30,221	188,050	84,209	112,624	(75,426)	-40.1%
52345	Janitorial Services	500	150	200	75	150	165	300	150	100.0%
52515	Maintenance-Software	2,000	1,779	2,000	1,779	2,000	1,779	2,000	-	0.0%
52600	Rents and Leases: Equipment	7,000	5,240	6,000	4,710	5,500	4,979	5,500	-	0.0%
52605	Rents and Leases: Building/Land	25,560	25,560	27,828	27,828	27,828	28,663	29,523	1,695	6.1%
52700	Insurance: Liability	1,206	1,206	249	249	70	70	4,554	4,484	6405.7%
52800	Communications/Telephone	3,000	3,021	3,000	3,041	3,000	3,837	3,000	-	0.0%
52830	Publications and Notices	2,000	1,588	2,000	1,562	2,000	967	1,500	(500)	-25.0%
52835	Filing Fees	500	400	500	150	500	200	250	(250)	-50.0%
52900	Training/Conference	10,000	8,050	9,000	7,091	9,000	13,770	12,295	3,295	36.6%
52905	Business Travel/Mileage	2,000	830	1,500	1,152	1,000	2,265	3,000	2,000	200.0%
53100	Office Supplies	4,000	1,949	3,000	1,768	2,000	2,275	2,000	-	0.0%
53110	Freight/Postage	500	250	300	253	300	100	300	-	0.0%
53120	Memberships/Certifications	2,548	2,548	2,726	2,726	2,805	2,805	3,261	456	16.3%
53205	Utilities: Electric	1,600	1,121	1,300	1,057	1,300	1,121	1,300	-	0.0%
53410	Computer Equipment/Accessories	-	418	500	539	500	645	300	(200)	-40.0%
56350	Business Related Meal/Supplies	-	652	350	916	750	479	500	(250)	-33.3%
	Total Services & Supplies	521,061	390,348	522,524	395,847	678,673	522,744	644,275	(34,398)	-5.1%
EXPENSE TOTALS		534,828	403,768	534,024	406,260	694,173	535,567	660,000	(34,173)	-4.9%

¹ Operating expenses in fiscal years 16-17, 17-18, 18-19, and 19-20 were adjusted to re-encumber existing consultant contracts that were not fully utilized in the preceding fiscal years.

² Administration Services (52100) includes the following eight expense accounts related to staff salaries and benefits: Salaries and Wages (51100); 401A Employer Contribution (51200); Cell Phone Allowance (51205); Medicare - Staff (51300); Employee Insurance-Premiums (51400); Worker's Compensation (51405); Retirement (51600); and OPEB (51605).

Revenues

Intergovernmental

Account Description

		FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20	<i>Difference</i>	
		Adopted Final	Actual	Adopted Final	Actual	Adopted Final	Actual	Adjusted Budget		
43910	County of Napa	224,972	224,972	213,724	213,724	224,410	224,410	235,631	11,221	5.0%
43950	Other Governmental Agencies	224,972	224,972	213,724	213,724	224,410	224,410	235,631	11,221	5.0%
----	<i>City of Napa</i>	149,066	149,066	143,028	143,028	148,793	148,793	154,514	5,721	3.8%
----	<i>City of American Canyon</i>	35,330	35,330	34,380	34,380	35,803	35,803	38,707	2,904	8.1%
----	<i>City of St. Helena</i>	15,908	15,908	13,856	13,856	14,897	14,897	15,357	460	3.1%
----	<i>City of Calistoga</i>	13,208	13,208	12,349	12,349	13,673	13,673	15,575	1,902	13.9%
----	<i>Town of Yountville</i>	11,458	11,458	10,111	10,111	11,243	11,243	11,478	235	2.1%
Total Intergovernmental		449,944	449,944	427,448	427,448	448,820	448,820	471,261	22,441	5.0%

Service Charges

Account Description

42690	Application/Permit Fees	30,000	5,043	20,000	9,471	20,000	41,451	25,000	5,000	25.0%
46800	Charges for Services	500	250	500	250	500	500	500	-	0.0%
Total Service Charges		30,500	5,293	20,500	9,721	20,500	41,951	25,500	5,000	24.4%

Investments

Account Description

45100	Interest	2,000	4,592	5,000	6,701	7,000	12,486	7,000	-	0.0%
Total Investments		2,000	4,592	5,000	6,701	7,000	12,486	7,000	-	0.0%

REVENUE TOTALS

482,444	459,829	452,948	443,870	476,320	503,257	503,761	27,441	5.8%
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OPERATING DIFFERENCE (52,384) 56,061 (81,076) 37,610 (217,853) (32,310) (156,239)

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adjusted Budget
RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)				
Beginning:	19,657	19,657	19,657	19,657
Ending:	19,657	19,657	19,657	19,657
UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	350,874	405,435	443,045	410,734
Ending:	405,435	443,045	410,734	254,495
TOTAL FUND BALANCE				
Beginning:	370,531	425,092	462,702	430,391
Ending:	425,092	462,702	430,391	274,152
MINIMUM FOUR MONTH RESERVE GOAL	178,276	178,008	231,391	220,000