



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2014-2015 OPERATING BUDGET / FINAL

Prepared on May 21, 2014

Expenses

| | | FY2011-12 | | FY2012-13 | | FY2013-14 | | FY2014-15 | Difference | |
|-----------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|---------|
| | | Adopted | Actual | Adopted | Actual | Adjusted* | Estimate | Final | | |
| | | FY11-12 | FY11-12 | FY12-13 | FY12-13 | FY13-14 | FY13-14 | FY14-15 | | |
| Salaries and Benefits | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 51100 | Salaries and Wages | 202,387.60 | 203,108.73 | 203,183.19 | 212,429.87 | 155,519.15 | 150,400.00 | 212,624.80 | 57,105.65 | 36.7% |
| 51105 | Extended Hours | - | - | - | - | - | 95.00 | - | - | - |
| 51400 | Employee Insurance: Premiums | 45,648.12 | 37,643.35 | 47,646.00 | 39,635.35 | 51,202.80 | 35,600.00 | 44,796.00 | (6,406.80) | -12.5% |
| 51600 | Retirement | 36,701.99 | 36,871.55 | 37,736.30 | 37,730.04 | 39,595.42 | 24,850.00 | 39,853.01 | 257.59 | 0.7% |
| 51605 | Other Post Employment Benefits | 9,341.00 | 9,341.00 | 12,139.00 | 12,139.00 | 12,166.00 | 12,166.00 | 12,321.00 | 155.00 | 1.3% |
| 51210 | Commissioner/Director Pay | 9,600.00 | 5,700.00 | 6,400.00 | 6,000.00 | 10,000.00 | 12,000.00 | 10,000.00 | - | 0.0% |
| 51300 | Medicare | 2,934.62 | 2,790.20 | 2,946.16 | 2,896.38 | 3,012.22 | 2,500.00 | 3,012.22 | (0.00) | 0.0% |
| 51305 | FICA | - | - | - | - | - | 93.00 | - | - | - |
| 51205 | Cell Phone Allowance | 840.00 | 843.50 | 840.00 | 840.00 | 840.00 | 140.00 | 840.00 | - | 0.0% |
| 51405 | Workers Compensation | 327.00 | 327.00 | 396.00 | 396.00 | 400.00 | 427.00 | 428.00 | 28.00 | 7.0% |
| 51110 | Extra Help | - | - | - | - | - | - | - | - | - |
| 51115 | Overtime | - | - | - | - | - | - | - | - | - |
| | | 307,780.33 | 296,625.33 | 311,286.65 | 312,066.64 | 272,735.59 | 238,271.00 | 323,875.02 | 51,139.43 | 18.8% |
| Services and Supplies | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 52605 | Rents and Leases: Building/Land | 29,280.00 | 29,280.00 | 25,560.00 | 25,560.00 | 25,560.00 | 25,560.00 | 25,560.00 | - | 0.0% |
| 52140 | Legal Services | 22,540.00 | 17,593.30 | 22,540.00 | 10,673.44 | 22,540.00 | 26,000.00 | 32,000.00 | 9,460.00 | 42.0% |
| 52310 | Consulting Services | - | - | - | - | 61,500.00 | 61,500.00 | - | (61,500.00) | -100.0% |
| 52130 | Information Technology Services | 24,630.83 | 23,385.87 | 22,009.00 | 22,149.36 | 22,374.00 | 22,374.00 | 24,000.00 | 1,626.00 | 7.3% |
| 52125 | Accounting/Auditing Services | 8,691.01 | 7,340.78 | 9,125.56 | 8,051.60 | 9,125.56 | 8,200.00 | 10,000.00 | 874.44 | 9.6% |
| 52600 | Rents and Leases: Equipment | - | - | 6,500.00 | 5,739.88 | 6,000.00 | 6,200.00 | 6,000.00 | - | 0.0% |
| 53100 | Office Supplies | 12,000.00 | 14,508.46 | 5,500.00 | 2,375.00 | 5,000.00 | 2,700.00 | 4,000.00 | (1,000.00) | -20.0% |
| 52905 | Business Travel/Mileage | 5,000.00 | 2,253.35 | 5,000.00 | 6,528.78 | 5,000.00 | 4,000.00 | 2,000.00 | (3,000.00) | -60.0% |
| 52900 | Training/Conference | 4,000.00 | 5,141.00 | 4,000.00 | 6,925.77 | 4,000.00 | 7,000.00 | 8,000.00 | 4,000.00 | 100.0% |
| 53600 | Special Departmental Expense | 1,000.00 | 426.64 | 3,500.00 | 3,415.29 | 21,500.00 | 17,500.00 | 4,000.00 | (17,500.00) | -81.4% |
| 53415 | Computer Software/License | - | - | 3,487.13 | - | 3,487.73 | 3,487.00 | 3,500.00 | 12.27 | 0.4% |
| 52800 | Communications/Telephone | 4,470.00 | 2,329.81 | 2,970.00 | 2,486.89 | 2,950.00 | 2,500.00 | 2,950.00 | - | 0.0% |
| 53120 | Memberships/Certifications | 2,275.00 | 2,200.00 | 2,248.00 | 2,248.00 | 2,292.96 | 2,300.00 | 2,335.00 | 42.04 | 1.8% |
| 53205 | Utilities: Electric | - | - | 1,500.00 | 1,029.77 | 1,500.00 | 1,100.00 | 1,500.00 | - | 0.0% |
| 52830 | Publications and Notices | 1,500.00 | 2,255.64 | 1,500.00 | 1,169.59 | 1,500.00 | 1,750.00 | 1,500.00 | - | 0.0% |
| 52830 | Filing Fees | 850.00 | 237.50 | 850.00 | 350.00 | 850.00 | - | 500.00 | (350.00) | -41.2% |
| 53110 | Postage/Freight | - | - | 800.00 | 277.42 | 800.00 | 300.00 | 800.00 | - | 0.0% |
| 52700 | Insurance: Liability | 321.00 | 321.00 | 153.00 | 148.00 | 34.63 | 35.00 | 100.00 | 65.37 | 188.8% |
| 52705 | Insurance: Premiums | - | - | - | - | 118.00 | - | - | (118.00) | -100.0% |
| 52105 | Election Services | - | - | - | 150.00 | - | 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 | 3,931.00 | 3,931.00 | 3,940.00 | 9.00 | 0.2% |
| | | 120,489.24 | 111,204.75 | 121,174.09 | 103,532.57 | 200,063.88 | 196,587.00 | 132,685.00 | (67,378.88) | -33.7% |
| Contingencies and Reserves | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 58100 | Appropriation for Contingencies | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | EXPENSE TOTALS | 428,269.57 | 407,830.08 | 432,460.74 | 415,599.21 | 472,799.47 | 434,858.00 | 456,560.02 | (16,239.45) | -3.4% |

* Adjusted Budget for 2013-14 reflects (1) decrease in salary and benefits tied to departure of prior Executive Officer, (2) consulting services for interim Executive Officer, and (3) County Human Resources' recruitment to hire a permanent Executive Officer.

Revenues

| | | FY2011-12 | | FY2012-13 | | FY2013-14 | | FY2014-15 | Difference | | |
|-----------------------------|-----------------------------|--------------------|-------------------|--------------------|-------------------|---------------------|---------------------|------------------|------------|--------|--|
| | | Adopted FY11-12 | Actual FY11-12 | Adopted FY12-13 | Actual FY12-13 | Adjusted FY13-14 | Estimate FY13-14 | Final FY14-15 | | | |
| Intergovernmental | | | | | | | | | | | |
| Account | Description | | | | | | | | | | |
| 43910 | County of Napa | 191,550.50 | 191,550.50 | 204,787.17 | 204,787.17 | 209,675.02 | 209,675.02 | 215,852.51 | 6,177.49 | 2.9% | |
| 43950 | Other Governmental Agencies | 191,550.50 | 191,550.50 | 204,787.17 | 204,787.17 | 209,675.01 | 209,675.01 | 215,852.51 | 6,177.50 | 2.9% | |
| ---- | City of Napa | 126,330.38 | 126,330.38 | 136,583.40 | 136,583.40 | 140,020.50 | 140,020.50 | 144,529.41 | 4,508.91 | 3.2% | |
| ---- | City of American Canyon | 32,912.04 | 32,912.04 | 33,320.64 | 33,320.64 | 33,757.20 | 33,757.20 | 34,421.92 | 664.72 | 2.0% | |
| ---- | City of St. Helena | 12,997.37 | 12,997.37 | 14,152.67 | 14,152.67 | 13,956.84 | 13,956.84 | 14,145.09 | 188.25 | 1.3% | |
| ---- | City of Calistoga | 11,393.34 | 11,393.34 | 12,095.39 | 12,095.39 | 12,388.75 | 12,388.75 | 12,906.58 | 517.83 | 4.2% | |
| ---- | Town of Yountville | 7,917.37 | 7,917.37 | 8,635.00 | 8,635.00 | 9,551.72 | 9,551.72 | 9,849.52 | 297.80 | 3.1% | |
| | | 383,101.00 | 383,101.00 | 409,574.34 | 409,574.34 | 419,350.03 | 419,350.03 | 431,705.02 | 12,354.99 | 2.9% | |
| Service Charges | | | | | | | | | | | |
| 42690 | Application/Permit Fees | 10,000.00 | 8,562.00 | 10,000.00 | 23,078.00 | 10,000.00 | 13,750.00 | 10,000.00 | - | | |
| 46800 | Charges for Services | - | 475.00 | - | 500.00 | 500.00 | 250.00 | 500.00 | - | | |
| 47900 | Miscellaneous | - | 50.00 | - | 180.70 | - | - | - | - | | |
| | | 10,000.00 | 9,087.00 | 10,000.00 | 23,758.70 | 10,500.00 | 14,000.00 | 10,500.00 | - | 0.0% | |
| Investments | | | | | | | | | | | |
| 45100 | Interest | 2,340.00 | 2,472.66 | 4,076.00 | 1,985.03 | 3,000.00 | 1,800.00 | 2,000.00 | (1,000.00) | -33.3% | |
| | | 2,340.00 | 2,472.66 | 4,076.00 | 1,985.03 | 3,000.00 | 1,800.00 | 2,000.00 | (1,000.00) | -33.3% | |
| | REVENUE TOTALS | 395,441.00 | 394,660.66 | 423,650.34 | 435,318.07 | 432,850.03 | 435,150.03 | 444,205.02 | 11,354.99 | 2.6% | |
| OPERATING DIFFERENCE | | (32,828.57) | (13,169) | (8,810.40) | 19,718.86 | (39,949.44) | 292.03 | (12,355.00) | | | |

Negative Balance Indicates Use of Reserves

| | 2011-2012 Actual | 2012-2013 Actual | 2013-2014 Estimate | 2014-2015 Final Budget |
|---|---------------------|---------------------|-----------------------|---------------------------|
| PERCENTAGE OF OPERATING EXPENSES | | | | |
| Salaries/Benefits | 72.7% | 75.1% | 54.8% | 70.9% |
| Services/Supplies | 27.3% | 24.9% | 45.2% | 29.1% |

| UNRESERVED/UNRESTRICTED FUND BALANCE | | | | |
|---|------------|------------|------------|------------|
| Beginning: | 157,875.26 | 144,706.26 | 164,425.12 | 164,717.15 |
| Ending: | 144,706.26 | 164,425.12 | 164,717.15 | 152,362.15 |

| MINIMUM THREE MONTH RESERVE GOAL | | | | |
|---|------------|------------|------------|------------|
| | 106,084.54 | 107,132.34 | 117,217.12 | 113,155.01 |