



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY 2021-2022 ADJUSTED BUDGET

Adjusted on August 2, 2021

Expenses

Salaries and Benefits

<u>Account</u>	<u>Description</u>	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22	<i>Difference from Prior FY</i>	
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Adjusted Budget		
51210	Commissioner Per Diems	15,000	12,150	15,000	10,980	14,500	12,720	12,500	(2,000)	-13.8%
51300	Medicare - Commissioners	-	173	225	158	250	181	250	-	0.0%
51305	FICA - Commissioners	500	550	500	506	500	512	500	-	0.0%
Total Salaries & Benefits		15,500	12,873	15,725	11,644	15,250	13,413	13,250	(2,000)	-13.1%

Services and Supplies

<u>Account</u>	<u>Description</u>	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22	<i>Difference from Prior FY</i>	
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Adjusted Budget		
52100	Administration Services	371,069	319,297	424,278	404,710	415,869	422,039	443,372	27,503	6.6%
52125	Accounting/Auditing Services	8,000	7,394	8,000	6,710	7,500	6,593	7,500	-	0.0%
52130	Information Technology Services	17,301	16,653	24,590	24,590	24,323	24,323	24,489	166	0.7%
52131	ITS Communication Charges	-	-	-	-	-	-	1,837	1,837	NEW
52140	Legal Services	35,000	27,152	30,000	30,000	25,500	24,286	25,000	(500)	-2.0%
52310	Consulting Services	188,050	80,339	112,624	79,623	25,551	25,550	-	(25,551)	-100.0%
52345	Janitorial Services	150	165	300	300	300	150	300	-	0.0%
52515	Maintenance-Software	2,000	1,779	2,000	1,929	1,930	1,929	1,930	-	0.0%
52600	Rents and Leases: Equipment	5,500	4,585	5,500	4,969	5,500	4,129	4,000	(1,500)	-27.3%
52605	Rents and Leases: Building/Land	27,828	28,663	29,523	29,523	30,409	30,408	31,322	913	3.0%
52700	Insurance: Liability	70	70	4,554	380	813	813	578	(235)	-28.9%
52800	Communications/Telephone	3,000	3,124	3,000	3,591	3,500	1,428	2,000	(1,500)	-42.9%
52830	Publications and Notices	2,000	967	1,500	1,440	1,500	814	1,000	(500)	-33.3%
52835	Filing Fees	500	200	250	154	50	100	200	150	300.0%
52900	Training/Conference	9,000	13,770	12,295	8,348	989	200	10,000	9,011	911.1%
52905	Business Travel/Mileage	1,000	2,265	3,000	1,449	1,000	-	500	(500)	-50.0%
53100	Office Supplies	2,000	2,265	2,000	1,193	1,250	1,156	1,000	(250)	-20.0%
53110	Freight/Postage	300	100	300	158	350	100	500	150	42.9%
53120	Memberships/Certifications	2,805	2,805	3,261	3,261	3,060	3,060	2,934	(126)	-4.1%
53205	Utilities: Electric	1,300	1,121	1,300	1,306	1,500	1,389	1,500	-	0.0%
53415	Computer Software/License	-	270	-	-	-	150	225	225	NEW
56350	Business Related Meal/Supplies	750	479	500	122	250	33	-	(250)	-100.0%
Total Services & Supplies		678,673	514,108	669,275	604,373	551,144	548,650	560,187	9,043	1.6%
EXPENSE TOTALS		694,173	526,981	685,000	616,017	566,394	562,063	573,437	7,043	1.2%

Revenues

		FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22			
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Adjusted Budget	<i>Difference from Prior FY</i>		
Intergovernmental											
<u>Account</u>	<u>Description</u>										
43910	County of Napa	224,410	224,410	235,631	235,631	242,700	242,700	254,835	12,135	5.0%	
43950	Other Governmental Agencies	224,410	224,410	235,631	235,631	242,700	242,700	254,835	12,135	5.0%	
----	<i>City of Napa</i>	148,793	148,793	154,514	154,514	162,800	162,800	166,432	3,632	2.2%	
----	<i>City of American Canyon</i>	35,803	35,803	38,707	38,707	41,166	41,166	45,843	4,677	11.4%	
----	<i>City of St. Helena</i>	14,897	14,897	15,357	15,357	15,159	15,159	18,608	3,449	22.8%	
----	<i>City of Calistoga</i>	13,673	13,673	15,575	15,575	14,515	14,515	13,976	(539)	-3.7%	
----	<i>Town of Yountville</i>	11,243	11,243	11,478	11,478	9,060	9,060	9,976	916	10.1%	
	Total Intergovernmental	448,820	448,820	471,261	471,261	485,400	485,400	509,670	24,270	5.0%	
Service Charges											
<u>Account</u>	<u>Description</u>										
42690	Application/Permit Fees	20,000	41,451	25,000	26,964	21,060	37,356	20,000	(1,060)	-5.0%	
46800	Charges for Services	500	500	500	781	624	593	600	(24)	-3.8%	
	Total Service Charges	20,500	41,951	25,500	27,745	21,684	37,949	20,600	(1,084)	-5.0%	
Investments											
<u>Account</u>	<u>Description</u>										
45100	Interest	7,000	12,367	7,000	15,128	12,000	7,414	10,000	(2,000)	-16.7%	
	Total Investments	7,000	12,367	7,000	15,128	12,000	7,414	10,000	(2,000)	-16.7%	
	REVENUE TOTALS	476,320	503,138	503,761	514,134	519,084	530,763	540,270	21,186	4.1%	
OPERATING DIFFERENCE		(217,853)	(23,843)	(181,239)	(101,883)	(47,310)	(31,300)	(33,167)			

Fund Balances

	2018-19	2019-20	2020-21	2021-22
RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)				
Beginning:	19,657	19,657	19,657	19,657
Ending:	19,657	19,657	19,657	19,657
UNDESIGNATED/UNRESERVED FUND BALANCE ("RESERVES")				
Beginning:	425,831	401,988	300,105	268,805
Ending:	401,988	300,105	268,805	235,638
TOTAL FUND BALANCE				
Beginning:	445,488	421,645	319,762	288,462
Ending:	421,645	319,762	288,462	255,295
MINIMUM FOUR MONTH RESERVE GOAL	231,391	228,333	188,798	191,146