



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2020-2021 ADJUSTED BUDGET

Budget Adjustment No. 1 Approved on July 20, 2020

Budget Adjustment No. 2 Approved on August 13, 2020

Expenses

Salaries and Benefits

Account Description

		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	<i>Difference</i>	
		Adjusted ¹	Actual	Adjusted ¹	Actual	Adjusted ^{1 2 3}	Actual	Adjusted Budget ^{1 4 5}		
51210	Commissioner Per Diems	11,000	9,875	15,000	12,150	15,000	10,800	12,500	(2,500)	-16.7%
51300	Medicare - Commissioners	-	140	-	173	225	158	250	25	11.1%
51305	FICA - Commissioners	500	398	500	550	500	506	500	-	0.0%
Total Salaries & Benefits		11,500	10,413	15,500	12,873	15,725	11,464	13,250	(2,475)	-15.7%

Services and Supplies

Account Description

52100	Administration Services ^{2 3}	348,201	245,673	371,069	319,297	424,278	407,298	415,869	(8,409)	-2.0%
52105	Election Services	100	-	500	-	200	-	-	(200)	-100.0%
52125	Accounting/Auditing Services	9,500	6,902	8,000	7,394	8,000	6,710	7,500	(500)	-6.3%
52130	Information Technology Services	16,859	16,859	17,301	16,653	24,590	24,590	24,323	(267)	-1.1%
52140	Legal Services	35,000	35,000	35,000	27,152	30,000	30,000	17,500	(12,500)	-41.7%
52310	Consulting Services ^{1 4}	52,311	30,221	188,050	80,339	112,624	79,623	25,551	(87,073)	-77.3%
52345	Janitorial Services	200	75	150	165	300	300	300	-	0.0%
52515	Maintenance-Software	2,000	1,779	2,000	1,779	2,000	1,929	1,930	(70)	-3.5%
52600	Rents and Leases: Equipment	6,000	4,710	5,500	4,585	5,500	4,969	5,500	-	0.0%
52605	Rents and Leases: Building/Land	27,828	27,828	27,828	28,663	29,523	29,523	29,523	-	0.0%
52700	Insurance: Liability	249	249	70	70	4,554	380	813	(3,741)	-82.1%
52800	Communications/Telephone	3,000	3,041	3,000	3,124	3,000	3,591	3,500	500	16.7%
52830	Publications and Notices	2,000	1,562	2,000	967	1,500	1,440	1,500	-	0.0%
52835	Filing Fees	500	150	500	200	250	154	50	(200)	-80.0%
52900	Training/Conference ^{4 5}	9,000	7,091	9,000	13,770	12,295	8,348	5,875	(6,420)	-52.2%
52905	Business Travel/Mileage	1,500	1,152	1,000	2,265	3,000	1,449	1,000	(2,000)	-66.7%
53100	Office Supplies	3,000	1,768	2,000	2,265	2,000	1,193	1,250	(750)	-37.5%
53110	Freight/Postage	300	253	300	100	300	158	350	50	16.7%
53120	Memberships/Certifications ⁵	2,726	2,726	2,805	2,805	3,261	3,261	3,060	(201)	-6.2%
53205	Utilities: Electric	1,300	1,057	1,300	1,121	1,300	1,306	1,500	200	15.4%
53410	Computer Equipment/Accessories	500	539	500	645	300	617	6,000	5,700	1900.0%
56350	Business Related Meal/Supplies	350	916	750	479	500	122	250	(250)	-50.0%
Total Services & Supplies		522,524	395,847	678,673	514,108	669,275	606,961	553,144	(116,131)	-17.4%
EXPENSE TOTALS		534,024	406,260	694,173	526,981	685,000	618,425	566,394	(118,606)	-17.3%

¹ Operating expenses in FYs 17-18, 18-19, 19-20, and 20-21 were adjusted to re-encumber existing consultant contracts that were not fully utilized in the preceding FYs.

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).

³ Administration Services (52100) increased by \$25,000 in FY 19-20 to reflect actual expenses incurred associated with staff salaries and benefits.

⁴ Training/Conference (52900) decreased by \$50 and Consulting Services (52310) increased by \$50 in FY 20-21

⁵ Training/Conference (52900) decreased by \$75 and Consulting Services (52310) increased by \$75 in FY 20-21

Revenues

Intergovernmental

Account Description

		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	<i>Difference</i>	
		Adopted Final	Actual	Adopted Final	Actual	Adopted Final	Actual	Adjusted Budget		
43910	County of Napa	213,724	213,724	224,410	224,410	235,631	235,631	242,700	7,070	3.0%
43950	Other Governmental Agencies	213,724	213,724	224,410	224,410	235,631	235,631	242,700	7,070	3.0%
----	<i>City of Napa</i>	143,028	143,028	148,793	148,793	154,514	154,514	162,800	8,286	5.4%
----	<i>City of American Canyon</i>	34,380	34,380	35,803	35,803	38,707	38,707	41,166	2,459	6.4%
----	<i>City of St. Helena</i>	13,856	13,856	14,897	14,897	15,357	15,357	15,159	(198)	-1.3%
----	<i>City of Calistoga</i>	12,349	12,349	13,673	13,673	15,575	15,575	14,515	(1,060)	-6.8%
----	<i>Town of Yountville</i>	10,111	10,111	11,243	11,243	11,478	11,478	9,060	(2,418)	-21.1%
Total Intergovernmental		427,448	427,448	448,820	448,820	471,261	471,261	485,400	14,139	3.0%

Service Charges

Account Description

42690	Application/Permit Fees	20,000	9,471	20,000	41,451	25,000	26,964	21,060	(3,940)	-15.8%
46800	Charges for Services	500	250	500	500	500	781	624	124	24.8%
Total Service Charges		20,500	9,721	20,500	41,951	25,500	27,745	21,684	(3,816)	-15.0%

Investments

Account Description

45100	Interest	5,000	6,701	7,000	12,367	7,000	12,062	12,000	5,000	71.4%
Total Investments		5,000	6,701	7,000	12,367	7,000	12,062	12,000	5,000	71.4%

REVENUE TOTALS

452,948	443,870	476,320	503,138	503,761	511,068	519,084	15,323	3.0%
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OPERATING DIFFERENCE (81,076) 37,610 (217,853) (23,843) (181,239) (107,357) (47,310)

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 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
UNDESIGNATED/UNRESERVED FUND BALANCE ("RESERVES")				
Beginning:	405,435	443,045	419,201	311,844
Ending:	443,045	419,201	311,844	264,535
TOTAL FUND BALANCE				
Beginning:	425,092	462,702	438,858	331,501
Ending:	462,702	438,858	331,501	284,192
MINIMUM FOUR MONTH RESERVE GOAL	178,008	231,391	228,333	188,798