



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2017-2018 FINAL OPERATING BUDGET

Adjusted on April 2, 2018

Expenses

Salaries and Benefits

<u>Account</u>	<u>Description</u>	FY2014-15		FY2015-16		FY2016-17		FY2017-18	<u>Difference</u>	
		Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18		
51100 *	Salaries and Wages	147,625	150,093	152,582	138,142	192,301	157,926	230,519	38,218	19.9%
51200 *	401A Employer Contribution	1,000	300	-	2,000	1,000	1,000	1,000	-	0.0%
51205 *	Cell Phone Allowance	840	682	840	401	420	404	420	-	0.0%
51210	Commissioner/Director Pay	10,000	11,125	11,000	9,375	12,875	12,750	11,000	(1,875)	-14.6%
51300 *	Medicare	3,012	2,410	3,251	1,951	3,424	2,334	3,500	76	2.2%
51305	FICA	-	496	500	395	550	490	500	(50)	-9.1%
51400 *	Employee Insurance: Premiums	44,796	27,679	42,936	25,499	51,754	34,190	51,818	64	0.1%
51405 *	Workers Compensation	428	428	500	461	2,221	2,221	719	(1,502)	-67.6%
51600 *	Retirement	39,853	27,040	43,791	25,502	43,690	30,437	46,010	2,320	5.3%
51605 *	Other Post Employment Benefits	12,321	12,321	14,751	14,750	14,987	14,987	14,214	(773)	-5.2%
		259,875	232,574	270,151	218,476	323,222	256,739	359,701	36,479	11.3%

* These accounts have been combined and reclassified under Services and Supplies as Administration Services (Account No. 52100). For transparency purposes, this budget sheet displays the old individual accounts.

* These accounts include funding for a full-time Analyst I at step 1 of the salary schedule for 2017-2018.

Expenses

		FY2014-15		FY2015-16		FY2016-17		FY2017-18		
		Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	<i>Difference</i>	
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52100 *	Administration Services	249,875	220,953	258,651	208,706	309,797	243,499	348,201	38,404	12.4%
52105	Election Services	-	75	150	-	300	-	100	(200)	0.0%
52125	Accounting/Auditing Services	10,000	8,128	10,000	7,496	9,500	7,655	9,500	-	0.0%
52130	Information Technology Services	24,000	23,663	24,052	24,052	24,052	24,052	16,859	(7,193)	-29.9%
52140	Legal Services	32,000	27,670	28,600	26,093	32,000	25,867	35,000	3,000	9.4%
52310	Consulting Services	107,350	78,097	126,600	59,177	78,840	35,415	52,311	(26,529)	-33.6%
52345	Janitorial Services	-	-	-	420	500	150	200	(300)	-60.0%
52515	Maintenance-Software	-	1,127	1,500	1,869	2,000	1,779	2,000	-	0.0%
52600	Rents and Leases: Equipment	6,000	5,594	6,500	5,962	7,000	5,240	6,000	(1,000)	-14.3%
52605	Rents and Leases: Building/Land	25,560	25,560	25,560	25,560	25,560	25,560	27,828	2,268	8.9%
52700	Insurance: Liability	100	98	150	304	1,206	1,206	249	(957)	-79.4%
52800	Communications/Telephone	2,950	1,232	2,000	3,424	3,000	3,021	3,000	-	0.0%
52830	Publications and Notices	2,000	728	1,500	1,406	2,000	1,588	2,000	-	0.0%
52835	Filing Fees	-	-	500	200	500	400	500	-	0.0%
52900	Training/Conference	8,995	5,426	10,000	7,041	10,000	8,050	9,000	(1,000)	-10.0%
52905	Business Travel/Mileage	2,000	1,866	2,000	1,110	2,000	830	1,500	(500)	-25.0%
52906	Fleet Charges	-	-	-	-	-	38	100	100	NEW
53100	Office Supplies	4,000	3,410	4,000	2,435	4,000	1,949	3,000	(1,000)	-25.0%
53110	Freight/Postage	800	250	500	200	500	250	300	(200)	-40.0%
53120	Memberships/Certifications	2,335	2,335	2,381	2,381	2,548	2,548	2,726	178	7.0%
53205	Utilities: Electric	1,500	1,107	1,100	1,261	1,600	1,121	1,300	(300)	-18.8%
53410	Computer Equipment/Accessories	-	4,993	-	-	-	418	500	500	-
53415	Computer Software/License	2,500	6,150	500	-	1,000	145	-	(1,000)	-100.0%
53600	Special Departmental Expense	15,150	129	4,000	113	3,500	595	-	(3,500)	-100.0%
56350	Business Related Meal/Supplies	-	-	-	-	-	652	350	350	NEW
54600	Capital Replacement/Depreciation	3,940	-	3,940	-	-	-	-	-	-
		251,180	197,637	255,533	170,504	211,606	148,529	174,323	(37,283)	-17.6%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	EXPENSE TOTALS	511,055	430,212	525,684	388,980	534,828	405,268	534,024	(804)	-0.2%

* This account reflects the Salaries and Benefits (S&B) accounts that have been combined and reclassified under Services and Supplies as Administration Services and were already added to total expenses under S&B.

Operating expenses for 2014-2015 reflect a one-time \$11,000 cost associated with an EDMS software upgrade project. Agency reserves were utilized to cover this cost.

Operating expenses for 2015-2016 reflect a one-time \$25,000 cost associated with EDMS back-filing project. Agency reserves were utilized to cover this cost.

Operating expenses for 2016-2017 reflect a one-time \$28,640 increase associated with re-encumbering existing consultant contracts that were not fully utilized in 2015-2016.

Operating expenses for 2017-2018 reflect a one-time \$26,811 increase associated with re-encumbering existing consultant contracts that were not fully utilized in 2016-2017.

Operating expenses for 2017-2018 reflect a proposed increase of \$8,500 for legal services. The increase would be entirely offset by the use of reserves.

Revenues

		FY2014-15		FY2015-16		FY2016-17		FY2017-18		
		Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18		
Intergovernmental										
<u>Account</u>	<u>Description</u>								<u>Difference</u>	
43910	County of Napa	215,853	215,853	224,972	224,972	224,972	224,972	213,724	(11,249)	-5.0%
43950	Other Governmental Agencies	215,853	215,853	224,972	224,972	224,972	224,972	213,724	(11,249)	-5.0%
----	<i>City of Napa</i>	144,529	144,529	149,571	149,571	149,066	149,066	143,028	(6,038)	-4.1%
----	<i>City of American Canyon</i>	34,422	34,422	35,997	35,997	35,330	35,330	34,380	(950)	-2.7%
----	<i>City of St. Helena</i>	14,145	14,145	14,582	14,582	15,908	15,908	13,856	(2,052)	-12.9%
----	<i>City of Calistoga</i>	12,907	12,907	13,467	13,467	13,208	13,208	12,349	(859)	-6.5%
----	<i>Town of Yountville</i>	9,850	9,850	11,355	11,355	11,458	11,458	10,111	(1,347)	-11.8%
		431,705	431,705	449,944	449,944	449,944	449,944	427,447	(22,497)	-5.0%
Service Charges										
42690	Application/Permit Fees	10,000	48,462	30,000	26,322	30,000	5,043	20,000	(10,000)	-33.3%
46800	Charges for Services	500	1,375	500	625	500	250	500	-	0.0%
47900	Miscellaneous	-	-	-	-	-	-	-	-	0.0%
		10,500	49,837	30,500	26,947	30,500	5,293	20,500	(10,000)	-32.8%
Investments										
45100	Interest	2,000	2,202	2,000	2,246	2,000	4,592	5,000	3,000	150.0%
		2,000	2,202	2,000	2,246	2,000	4,592	5,000	3,000	150.0%
	REVENUE TOTALS	444,205	483,744	482,444	479,137	482,444	459,829	452,947	(29,497)	-6.1%
	OPERATING DIFFERENCE	(66,850)	53,532	(43,240)	90,157	(52,384)	54,561	(81,077)		

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adjusted
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:	189,741	243,273	333,430	387,991
Ending:	243,273	333,430	387,991	306,915
TOTAL FUND BALANCE				
Beginning:	209,398	262,930	353,087	407,648
Ending:	262,930	353,087	407,648	326,572
MINIMUM FOUR MONTH RESERVE GOAL	169,038	173,915	178,276	178,008