New Budget Analysis Tool

Plan

Do

Act

Study
MID YEAR ESTIMATES

Transient Occupancy Tax

Property Tax

Sales Tax

Employees: Salaries & Benefits

2017 Napa Fire Complex

Services & Supplies
Total Revenue

FY 2017-18 Revenue

<table>
<thead>
<tr>
<th></th>
<th>Non-Departmental Revenue</th>
<th>Departmental Revenue</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2017-18 Estimated Actuals</td>
<td>$124,815,417</td>
<td>$68,554,376</td>
<td>$193,369,793</td>
</tr>
<tr>
<td>FY 2017-18 Adjusted Budget</td>
<td>$126,697,187</td>
<td>$68,873,425</td>
<td>$195,570,612</td>
</tr>
</tbody>
</table>
MAJOR SOURCES OF DISCRETIONARY REVENUE

- Transient Occupancy Tax
- Property Tax
- Sales Tax
**PROPERTY TAX**

**Property Tax Revenue**

<table>
<thead>
<tr>
<th>FY 2017-18 Estimated Actuals</th>
<th>FY 2017-18 Adjusted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax</td>
<td>$86,000,000</td>
</tr>
<tr>
<td></td>
<td>$86,179,768</td>
</tr>
</tbody>
</table>
### SALES TAX

<table>
<thead>
<tr>
<th>FY 2017-18 Adjusted Budget</th>
<th>$11,639,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2017-18 Estimates</td>
<td>$10,518,273</td>
</tr>
<tr>
<td>Net Change</td>
<td>($1,120,727)</td>
</tr>
</tbody>
</table>

- Revenue impact was fire related as well as a slight trending decrease in sales tax prior to the fire impact.
- Staff will monitor closely moving forward to identify any non-fire related slow down in sales tax revenue.
Transient Occupancy Tax Revenue

<table>
<thead>
<tr>
<th></th>
<th>FY 2017-18 Estimated Actuals</th>
<th>FY 2017-18 Adjusted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transient Occupancy Tax</td>
<td>$12,977,569</td>
<td>$13,433,400</td>
</tr>
</tbody>
</table>

FY 2017-18 Adjusted Budget vs. FY 2017-18 Estimated Actuals.
MID YEAR EXPENDITURES

2017 Napa Fire Complex

Employees: Salaries & Benefits

Services & Supplies
## 2017 NAPA FIRE COMPLEX

### Estimated Revenue Loss

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>2017 Napa Fire Complex Impact (reduction)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax</td>
<td>($1,500,000)</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>($400,000)</td>
</tr>
<tr>
<td>Transient Occupancy Tax</td>
<td>($1,100,000)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>($2,900,000)</strong></td>
</tr>
</tbody>
</table>

### Initial Cost of the 2017 Napa Fire Complex

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Departmental Overtime</td>
<td>$897,226</td>
</tr>
<tr>
<td>Transfer to Roads for initial work</td>
<td>$750,000</td>
</tr>
<tr>
<td>Emergency Operations Command (EOC) including Mutual Aide Agreements</td>
<td>$1,644,980</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,292,200</strong></td>
</tr>
</tbody>
</table>
2017 NAPA FIRE COMPLEX

Total FY 2017-18 impact of $6.2 million

$2.9 million

$3.3 million
TOTAL EXPENSES

Total Expenses estimated to be $3.7 million lower than budgeted

Primary reason for the net decrease in expenses

- Reduction in the General Fund transfer to Roads for six (6) emergency 2017 Storm projects
- Reduction in various contracted services
- Salary Savings
HHSA

Adjusted Budget of $122 million
($18 million General Fund contribution)

Total Revenue estimated to be $3.37 million
lower than budgeted

Primary reason for the net decrease in revenue

<table>
<thead>
<tr>
<th>Decrease in Medi-Cal billing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increased cost (loss of revenue) for In Home Supportive Services ($719,000)</td>
</tr>
</tbody>
</table>
Total Expenses estimated to be $3.34 million lower than budgeted.

Primary reason for the net decrease in expenses:

- Salary Savings
- Decrease in contracted services

Estimated ending available fund balance: $3.51 million
Estimated ending balance of Designation for Fiscal Uncertainty: $10.95 million
USE OF GENERAL FUND
CONTINGENCY

Mid-Year use of appropriation for contingency- $564,388

• Appropriation for Contingency adjusted balance (after mid-year usage) of $2.92 million
  – Mid-Year estimates assume the entire remaining balance will be used during the fiscal year
Ending General Fund available fund balance depending on contingency usage

$5.1 million

$8 million
BALANCING THE BUDGET

$10 million

$5 million
STATE BUDGET

• Major State revenue sources are exceeding expectations

• The Governor’s January budget release reflects a similar spending platform as previous years

• $24 million to assist counties who were impacted by the wildfires to backfill secured property tax loss

• Over 70 bills proposed in the State Legislature related to fire recovery
WRAP UP