



FY 2017-18 Mid-Year Budget Report

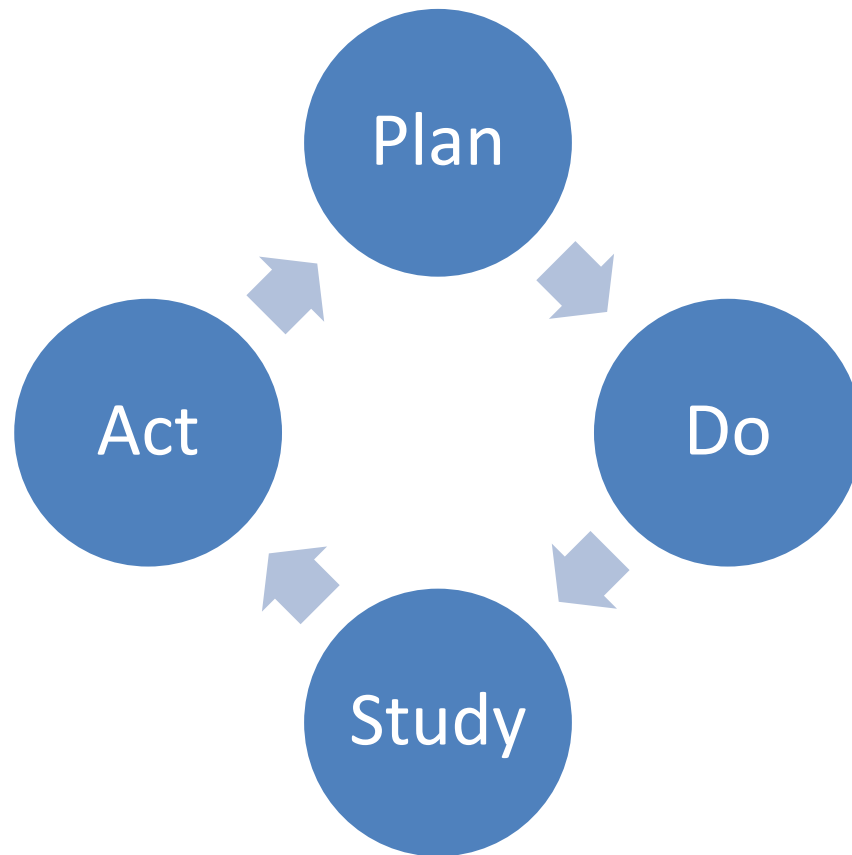
March 20, 2018

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New Budget Analysis Tool



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Transient
Occupancy Tax



Property Tax



Sales Tax

MID YEAR ESTIMATES



Employees:
Salaries & Benefits



2017 Napa Fire
Complex



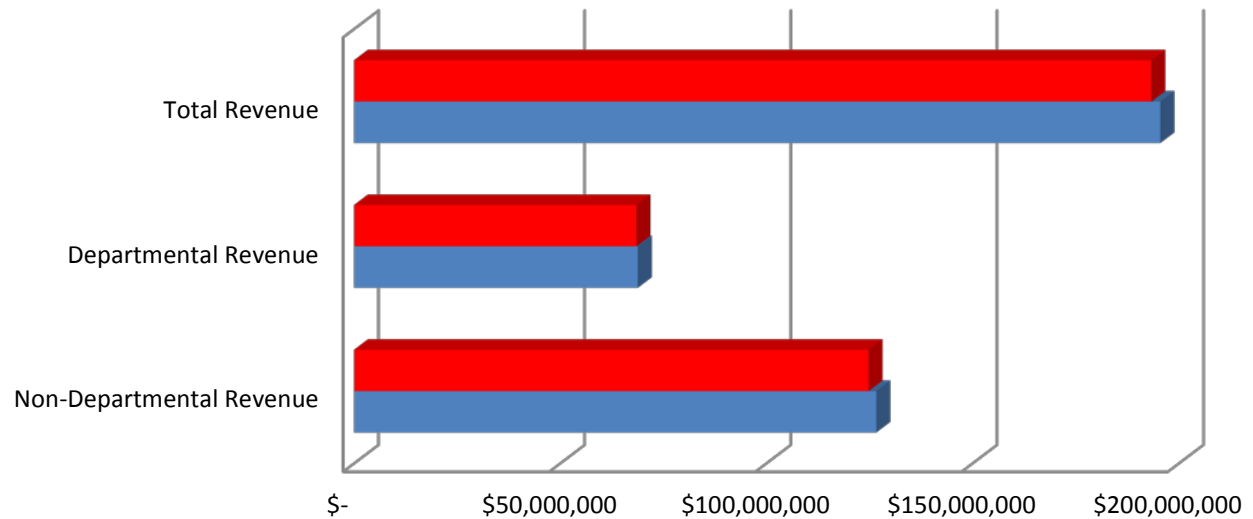
Services &
Supplies

Total Revenue



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FY 2017-18 Revenue



	Non-Departmental Revenue	Departmental Revenue	Total Revenue
■ FY 2017-18 Estimated Actuals	\$124,815,417	\$68,554,376	\$193,369,793
■ FY 2017-18 Adjusted Budget	\$126,697,187	\$68,873,425	\$195,570,612



Transient
Occupancy Tax



Property Tax



Sales Tax

MAJOR SOURCES OF DISCRETIONARY REVENUE

PROPERTY TAX



Property Tax

Property Tax Revenue



	FY 2017-18 Estimated Actuals	FY 2017-18 Adjusted Budget
■ Property Tax	\$86,000,000	\$86,179,768

SALES TAX



Sales Tax

FY 2017-18 Adjusted Budget	\$11,639,000
FY 2017-18 Estimates	\$10,518,273
Net Change	(\$1,120,727)

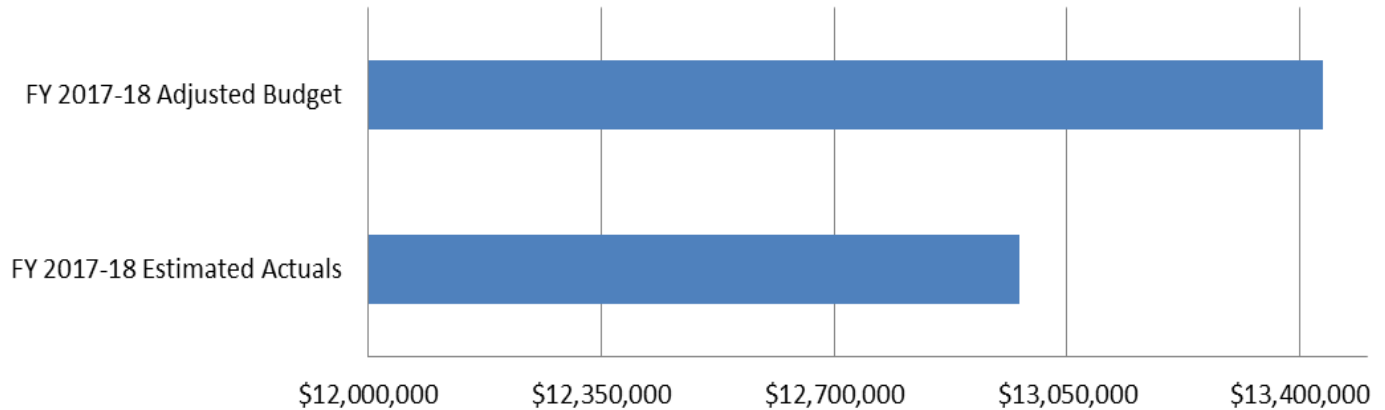
- Revenue impact was fire related as well as a slight trending decrease in sales tax prior to the fire impact
- Staff will monitor closely moving forward to identify any non-fire related slow down in sales tax revenue

TRANSIENT OCCUPANCY TAX



Transient
Occupancy Tax

Transient Occupancy Tax Revenue



	FY 2017-18 Estimated Actuals	FY 2017-18 Adjusted Budget
■ Transient Occupancy Tax	\$12,977,569	\$13,433,400

MID YEAR EXPENDITURES



2017 Napa Fire
Complex



Employees:
Salaries & Benefits



Services &
Supplies

2017 NAPA FIRE COMPLEX

Estimated Revenue Loss

Revenue Source	2017 Napa Fire Complex Impact (reduction)
Property Tax	(\$1,500,000)
Sales Tax	(\$400,000)
Transient Occupancy Tax	(\$1,100,000)
Total	(\$2,900,000)

Initial Cost of the 2017 Napa Fire Complex

Expense Type	Amount
Departmental Overtime	\$897,226
Transfer to Roads for initial work	\$750,000
Emergency Operations Command (EOC) including Mutual Aide Agreements	\$1,644,980
Total	\$3,292,200

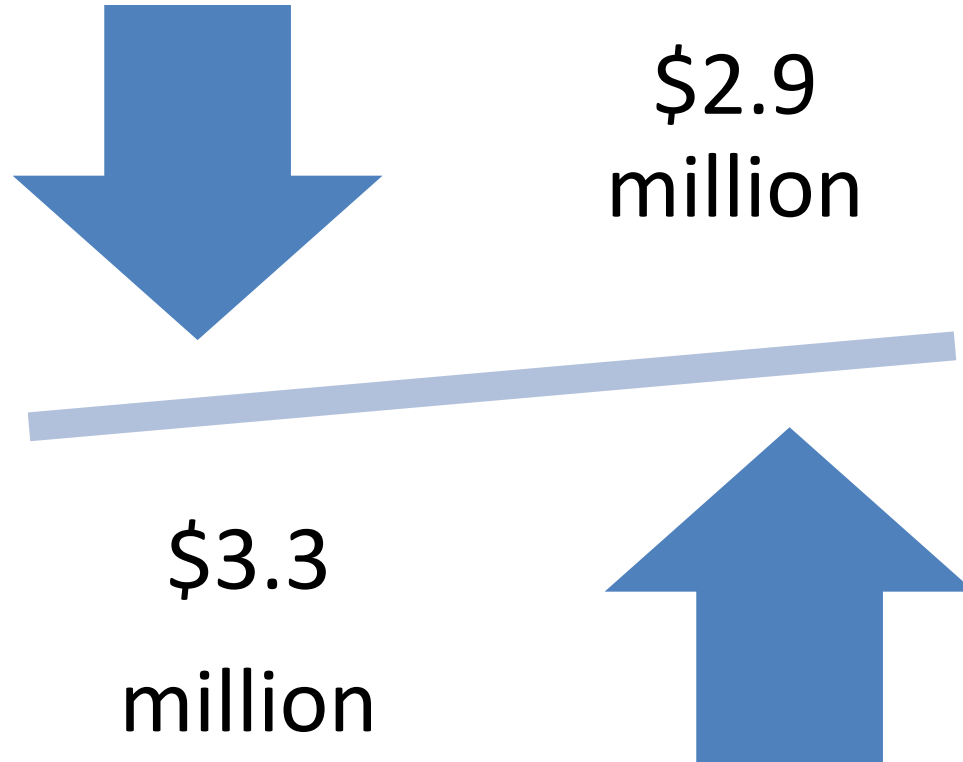


2017 Napa Fire
Complex

2017 NAPA FIRE COMPLEX

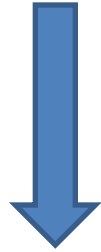


2017 Napa Fire
Complex



**Total FY 2017-18 impact of
\$6.2 million**

TOTAL EXPENSES



Total Expenses estimated to be **\$3.7 million lower** than budgeted



Employees:
Salaries & Benefits



Services &
Supplies

Primary reason for the net decrease in expenses

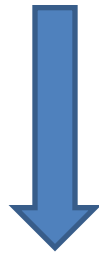
Reduction in the General Fund transfer to Roads for six (6) emergency 2017 Storm projects

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

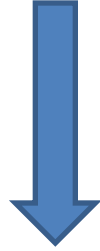
Decrease in Medi-Cal billing

Increased cost (loss of revenue) for In Home Supportive Services
(\$719,000)



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HHSA



Total Expenses estimated to be **\$3.34 million lower** than budgeted



Employees:
Salaries & Benefits



Services &
Supplies

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



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GENERAL FUND

ENDING FUND BALANCE

Ending General Fund available fund
balance depending on contingency usage



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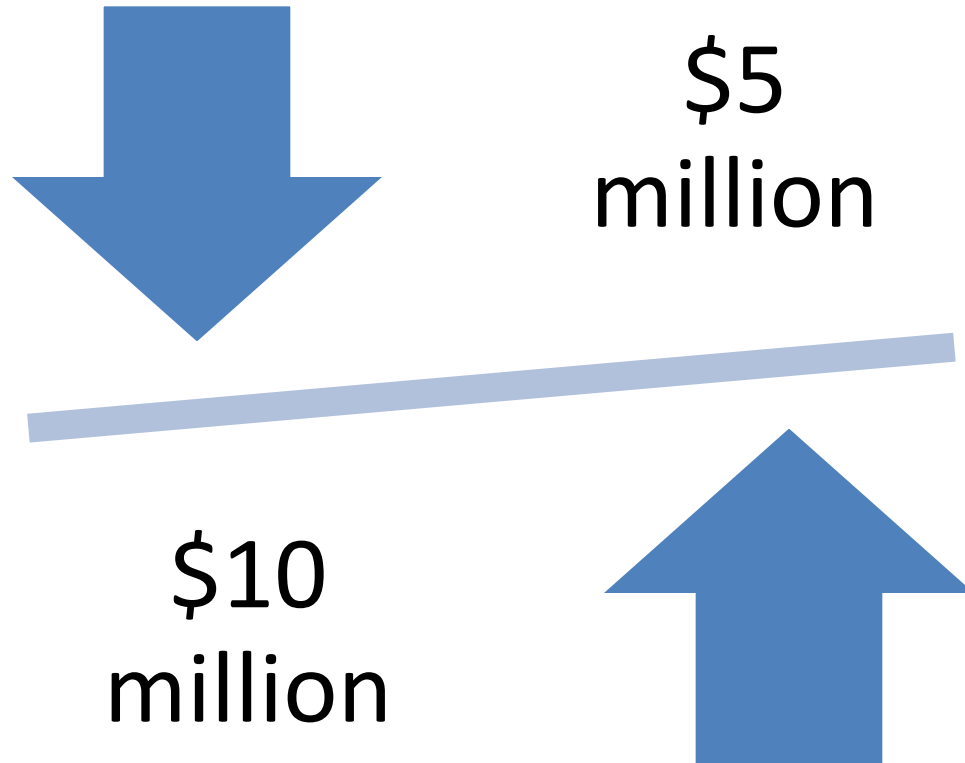
\$5.1
million

\$8 million

BALANCING THE BUDGET



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STATE BUDGET



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- 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

