

BUDGET ADJUSTMENT REQUEST

Increase or Decrease in Both Revenues and Expenses

Fiscal Year: 2018-2019

Date: 09/05/19
 Division: Napa Sanitation District
 Prepared By: Cyndi Bolden
 Phone: 707.258.6001

Board # (If Appl): MR 19-019
 Budget Journal ID: NSD013
 Journal Entry ID:
 Date Posted:

Fund	Sub-Division	Account	Program	Descriptions	Increase	Decrease
Revenue Accts						
Adjustment Totals					0.00	0.00

Expense Accts						
7800	7800001	51600		Pension GASB 68 Journal Entries	250,000.00	
7800	7800002	51600		Pension GASB 68 Journal Entries	700,000.00	
7800	7800003	51600		Pension GASB 68 Journal Entries	50,000.00	
7800	7800004	51600		Pension GASB 68 Journal Entries	50,000.00	
7800	7803000	51600		Pension GASB 68 Journal Entries	950,000.00	
7800	7803001	51600		Pension GASB 68 Journal Entries	650,000.00	
7800	7803002	51600		Pension GASB 68 Journal Entries	400,000.00	
7800	7804000	51600		Pension GASB 68 Journal Entries	600,000.00	
7800	7805000	51600		Pension GASB 68 Journal Entries	1,100,000.00	
7800	7806000	51600		Pension GASB 68 Journal Entries	250,000.00	
Adjustment Totals					5,000,000.00	0.00

Justification: Create budget for GASB 68 Pension expenses.

Department Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
Budget Adjustment and Related Journal Entry, if applicable, reviewed and approved. 09/05/2019 Date Department Head	Budget Adjustment and Related Journal Entry, if applicable, approved as to Accounting Form. Date Auditor-Controller	[] Approve [] Disapprove Date Budget Adjustment is in Accordance with Board Resolution 03-112 (>\$10,000) County Executive Officer	[] Approve [] Disapprove Date Agenda Item Clerk of the Board of Supervisors

RESOLUTION NO. 19-019

**RESOLUTION OF THE NAPA SANITATION DISTRICT
ADOPTING A BUDGET AMENDMENT REPRESENTING FY 2018/2019
ADJUSTMENTS FOR PENSION AND OTHER POST
EMPLOYMENT BENEFITS (OPEB) EXPENSES.**

WHEREAS, the Board of Directors of the Napa Sanitation District is charged with the duty of adopting an annual budget; and

WHEREAS, the Board of Directors of the Napa Sanitation District adopted Resolution No. 18-009 on June 6, 2018, adopting a Budget and Capital Improvement Program for Fiscal Year 2018/2019; and

WHEREAS, the Board of Directors of the Napa Sanitation District adopted Resolution No. 18-019 on September 5, 2018, adopting a Budget Amendment Representing Operating and Capital Appropriation Carry Forwards From FY 2017/18 to FY 2018/19 and Additional Appropriation to the FY 2018/19 Capital Budget; and

WHEREAS, the Board of Directors of the Napa Sanitation District adopted Resolution No. 19-015 on July 17, 2019, to amend the FY 2018/19 Operating Budget to post the estimated depreciation expense in the amount of \$9,500,000; and

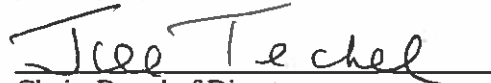
WHEREAS, the Board of Directors of the Napa Sanitation District wishes to amend the FY 2018/19 Operating Budget to post the estimated pension and OPEB expenses in the amount of \$5,000,000; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors, as the governing body of the Napa Sanitation District, has determined the Operating Budget be amended to \$44,145,250 and be hereby adopted as part of the Amended Operating and Capital Budget for the Napa Sanitation District for FY 2018/19.

I hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the Napa Sanitation District, at its regularly scheduled meeting on the 4th day of September 2019, by the following vote:

AYES: GRAVES, GREGORY, LUROS, MOTT, **TECHEL**
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

APPROVED:


Chair, Board of Directors
Napa Sanitation District

ATTEST:


Secretary, Napa Sanitation District

BUDGET ADJUSTMENT REQUEST

Increase or Decrease in Both Revenues and Expenses

Fiscal Year: 2019-2020

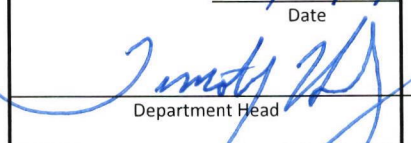
Date: 08/26/19
 Division: Napa Sanitation District
 Prepared By: Cyndi Bolden
 Phone: 707.258.6001

Board # (If Appl): N/A
 Budget Journal ID: NSD004
 Journal Entry ID:
 Date Posted:

Fund	Sub-Division	Account	Program	Descriptions	Increase	Decrease
Revenue Accts						
Adjustment Totals					0.00	0.00

Expense Accts						
7800	7820000	57900		Intrafund Transfer		2,072,000.00
Adjustment Totals					0.00	2,072,000.00

Justification: To correct Expansion Appropriation intrafund transfer to Capital Projects. Should be \$5,178,000 not \$7,250,000.

Department Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
Budget Adjustment and Related Journal Entry, if applicable, reviewed and approved. 08/27/19 Date  Department Head	Budget Adjustment and Related Journal Entry, if applicable, approved as to Accounting Form. Date Auditor-Controller	<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date Budget Adjustment is in Accordance with Board Resolution 03-112 (>\$10,000) County Executive Officer	<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date Agenda Item Clerk of the Board of Supervisors



A Tradition of Stewardship
A Commitment to Service

Report Generated: August 26, 2019 at 01:35 AM

Statement of Revenues and Expenses Budget vs. Actual - by Fund

7800 - Napa Sanitation
Periods 1 through 1 of Fiscal Year: 2020

Subdivision: 7820000 - NSD-Plant Expansion

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
Revenues									
46610	Sewer/Water Hook Up Fees	5,178,000.00	-	5,178,000.00	-	21,364.65	21,364.65	5,156,635.35	0.41%
	Total Revenues	5,178,000.00	-	5,178,000.00	-	21,364.65	21,364.65	5,156,635.35	0.41%
Expenses									
	Total for: Salaries and Benefits	-	-	-	-	-	-	-	0.00%
	Total for: Services and Supplies	-	-	-	-	-	-	-	0.00%
57900	Intrafund Transfers Out	7,250,000.00	-	7,250,000.00	-	-	-	7,250,000.00	0.00%
	Total for: Other Expenses	7,250,000.00	-	7,250,000.00	-	-	-	7,250,000.00	0.00%
	Total Expenditures	7,250,000.00	-	7,250,000.00	-	-	-	7,250,000.00	0.00%
	Net Surplus (Deficit)	(2,072,000.00)	-	(2,072,000.00)	-	21,364.65	21,364.65		

33100 - Available Fund Balance	602,341.57
Net Surplus (Deficit)	21,364.65
33100 - Ending Fund Balance	623,706.22

S/B
\$5,178,000

RESOLUTION NO. 19-011

**RESOLUTION OF THE NAPA SANITATION DISTRICT
ADOPTING A BUDGET AND CAPITAL IMPROVEMENT
PROGRAM FOR FISCAL YEAR 2019/20**

WHEREAS, the Board of Directors of the Napa Sanitation District ("NapaSan") is charged with the duty of adopting an annual budget; and,

WHEREAS, the Board of Directors of the NapaSan has studied and considered in detail a Preliminary Operating Budget and Capital Improvement Program for FY 2019/20; and,

WHEREAS, the Final Budget (Operating and Capital Improvement Program Expenditures, Revenues and Reserves) has been submitted to the Board of Directors (copy attached); and,

NOW, THEREFORE BE IT RESOLVED that the Board of Directors, as the NapaSan governing body, has determined that the attached Final Budget, describing:

- Operating Budget Appropriation of \$20,961,100, plus intrafund transfer of \$8,900,000 to support Capital Projects, for a total of \$29,861,100; and,
- Expansion Appropriation of \$5,178,000 in intrafund transfer to support Capital Projects; and,
- Capital Projects Appropriation of \$33,873,300; and,
- Full-Time Equivalent (FTE) Employee authorization of 53 employees, plus 5 Board Directors in accordance with the attached position control roster; and,
- Sewer Service Charge of \$710.20 per EDU, Capacity Charge of \$9,803 per EDU, and other fees as provided;

be hereby adopted as the Final Budget and Sewer Service Charges for FY 2019/20.

I hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the Napa Sanitation District, at its regularly scheduled meeting on the 5th day of June 2019, by the following vote:

AYES: GRAVES, GREGORY, LUROS, TECHEL


NOES: NONE

ABSENT: MOTT

ABSTAIN: NONE


Chair, Board of Directors

ATTEST:


Secretary, Board of Directors