



Local Agency Formation Commission of Napa County
Subdivision of the State of California

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We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture

NOTICE OF REVIEW

April 9, 2013

TO: Interested Parties
FROM: Keene Simonds, Executive Officer
SUBJECT: **Proposed Budget for 2013-2014**

The Local Agency Formation Commission (LAFCO) of Napa County's proposed budget for 2013-2014 was adopted on April 1, 2013. It anticipates LAFCO's operating costs will total \$448,800 and represents a 3.8% increase over the current fiscal year. It also anticipates operating revenues will total \$435,937 with the remaining shortfall – (\$12,863) – to be covered by drawing down on LAFCO's reserves.

LAFCO invites members of the public to provide comments on the proposed budget up and until June 3rd when the Commission is scheduled to consider adopting a final budget as part of its regular meeting scheduled at 4:00 P.M. in the County Board Chambers. Written comments should be directed to Keene Simonds at ksimonds@napa.lafco.ca.gov.

Attachment:

- 1) Proposed Budget for 2013-2014

Lewis Chilton, Commissioner
Councilmember, Town of Yountville

Joan Bennett, Commissioner
Councilmember, City of American Canyon

Juliana Inman, Alternate Commissioner
Councilmember, City of Napa

Brad Wagenknecht, Chair
County of Napa Supervisor, 1st District

Bill Dodd, Commissioner
County of Napa Supervisor, 4th District

Mark Luce, Alternate Commissioner
County of Napa Supervisor, 2nd District

Brian J. Kelly, Vice Chair
Representative of the General Public

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Keene Simonds
Executive Officer



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2013-2014 OPERATING BUDGET / PROPOSED

Prepared on March 26, 2013

Expenses

| | | FY2010-11 | | FY2011-12 | | FY2012-13 | | FY2013-14 | Difference | |
|-----------------------------------|-------------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|---------------------|---------------------|------------|--------|
| | | Adopted FY10-11 | Actual FY10-11 | Adopted FY11-12 | Actual FY11-12 | Adopted FY12-13 | Estimate FY12-13 | Proposed FY13-14 | | |
| Salaries and Benefits | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 51100 | Salaries and Wages | 198,346.60 | 198,280.48 | 202,387.60 | 203,108.73 | 203,183.19 | 207,931.00 | 212,019.15 | 8,835.96 | 4.3% |
| 51400 | Employee Insurance: Premiums | 37,953.96 | 33,872.67 | 45,648.12 | 37,643.35 | 47,646.00 | 41,382.04 | 51,202.80 | 3,556.80 | 7.5% |
| 51600 | Retirement | 34,991.95 | 34,924.41 | 36,701.99 | 36,871.55 | 37,736.30 | 37,003.66 | 39,595.42 | 1,859.12 | 4.9% |
| 51605 | Other Post Employment Benefits | 9,138.00 | 9,138.00 | 9,341.00 | 9,341.00 | 12,139.00 | 12,139.00 | 12,166.00 | 27.00 | 0.2% |
| 51210 | Commissioner/Director Pay | 9,600.00 | 4,900.00 | 9,600.00 | 5,700.00 | 6,400.00 | 6,100.00 | 10,000.00 | 3,600.00 | 56.3% |
| 51300 | Medicare | 2,876.49 | 2,738.20 | 2,934.62 | 2,790.20 | 2,946.16 | 2,792.54 | 3,012.22 | 66.06 | 2.2% |
| 51205 | Cell Phone Allowance | 840.00 | 843.50 | 840.00 | 843.50 | 840.00 | 840.00 | 840.00 | - | 0.0% |
| 51405 | Workers Compensation | 226.00 | 226.00 | 327.00 | 327.00 | 396.00 | 396.00 | 400.00 | 4.00 | 1.0% |
| 51110 | Extra Help | - | - | - | - | - | - | - | - | - |
| 51115 | Overtime | - | - | - | - | - | - | - | - | - |
| | | 293,973.00 | 284,923.26 | 307,780.33 | 296,625.33 | 311,286.65 | 308,584.24 | 329,235.60 | 17,948.95 | 5.8% |
| Services and Supplies | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 52605 | Rents and Leases: Building/Land | 29,280.00 | 29,280.00 | 29,280.00 | 29,280.00 | 25,560.00 | 27,560.00 | 25,560.00 | - | 0.0% |
| 52140 | Legal Services | 26,010.00 | 17,659.74 | 22,540.00 | 17,593.30 | 22,540.00 | 11,188.00 | 22,540.00 | - | 0.0% |
| 52130 | Information Technology Services | 18,438.91 | 17,625.42 | 24,630.83 | 23,385.87 | 22,009.00 | 22,008.96 | 22,374.00 | 365.00 | 1.7% |
| 52125 | Accounting/Auditing Services | 8,277.15 | 7,301.48 | 8,691.01 | 7,340.78 | 9,125.56 | 9,025.00 | 9,125.56 | - | 0.0% |
| 52600 | Rents and Leases: Equipment | - | - | - | - | 6,500.00 | 5,732.14 | 6,000.00 | (500.00) | -7.7% |
| 53100 | Office Supplies | 15,000.00 | 9,628.08 | 12,000.00 | 14,508.46 | 5,500.00 | 5,500.00 | 5,000.00 | (500.00) | -9.1% |
| 52905 | Business Travel/Mileage | 4,500.00 | 6,469.45 | 5,000.00 | 2,253.35 | 5,000.00 | 5,841.61 | 5,000.00 | - | 0.0% |
| 52900 | Training/Conference | 4,500.00 | 4,140.97 | 4,000.00 | 5,141.00 | 4,000.00 | 7,051.00 | 4,000.00 | - | 0.0% |
| 53600 | Special Departmental Purchases | 1,000.00 | 2,482.00 | 1,000.00 | 426.64 | 3,500.00 | 918.00 | 2,500.00 | (1,000.00) | -28.6% |
| 53415 | Computer Software/License | - | - | - | - | 3,487.13 | 5,884.87 | 3,487.73 | 0.59 | 0.0% |
| 52800 | Communications/Telephone | 3,500.00 | 1,640.02 | 4,470.00 | 2,329.81 | 2,970.00 | 2,608.00 | 2,950.00 | (20.00) | -0.7% |
| 53120 | Memberships/Certifications | 2,275.00 | 2,200.00 | 2,275.00 | 2,200.00 | 2,248.40 | 2,248.00 | 2,292.96 | 44.56 | 2.0% |
| 53205 | Utilities: Electric | - | - | - | - | 1,500.00 | 1,163.00 | 1,500.00 | - | 0.0% |
| 52830 | Publications and Notices | 1,500.00 | 1,433.43 | 1,500.00 | 2,255.64 | 1,500.00 | 1,500.00 | 1,500.00 | - | 0.0% |
| 52830 | Filing Fees | 850.00 | 450.00 | 850.00 | 237.50 | 850.00 | 850.00 | 850.00 | - | 0.0% |
| 53110 | Postage/Freight | - | - | - | - | 800.00 | 800.00 | 800.00 | - | 0.0% |
| 52700 | Insurance: Liability | 444.00 | 444.00 | 321.00 | 321.00 | 153.00 | 148.00 | 153.00 | - | 0.0% |
| 52105 | Election Services | - | - | - | - | - | 250.00 | - | - | - |
| 53105 | Office Supplies: Furniture/Fixtures | - | - | - | - | - | 500.00 | - | - | - |
| 54600 | Capital Replacement/Depreciation* | 3,931.40 | 3,931.40 | 3,931.40 | 3,931.40 | 3,931.40 | 3,931.40 | 3,931.00 | (0.40) | 0.0% |
| | | 119,506.46 | 104,685.99 | 120,489.23 | 111,204.75 | 121,174.49 | 114,707.98 | 119,564.25 | (1,610.24) | -1.3% |
| Contingencies and Reserves | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 58100 | Appropriation for Contingencies | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | EXPENSE TOTALS | 413,479.46 | 389,609.25 | 428,269.56 | 407,830.08 | 432,461.14 | 423,292.22 | 448,799.84 | 16,338.70 | 3.8% |

Revenues

| | | FY2010-11 | | FY2011-12 | | FY2012-13 | | FY2013-14 | | | |
|--|--------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|---------------------|---------------------|-------------------|---------------|--|
| | | Adopted FY10-11 | Actual FY10-11 | Adopted FY11-12 | Actual FY11-12 | Adopted FY12-13 | Estimate FY12-13 | Proposed FY13-14 | <u>Difference</u> | | |
| Intergovernmental | | | | | | | | | | | |
| Account | Description | | | | | | | | | | |
| 43910 | County of Napa | 178,009.77 | 178,010.00 | 191,550.50 | 191,550.50 | 204,787.17 | 204,787.17 | 211,218.55 | 6,431.38 | 3.1% | |
| 43950 | Other Governmental Agencies | 178,009.77 | 178,010.00 | 191,550.50 | 191,550.50 | 204,787.17 | 204,787.17 | 211,218.55 | 6,431.38 | 3.1% | |
| ---- | <i>City of Napa</i> | <i>119,646.81</i> | <i>119,647.00</i> | <i>126,330.38</i> | <i>126,330.38</i> | <i>136,583.40</i> | <i>136,583.40</i> | <i>141,051.27</i> | <i>4,467.87</i> | <i>3.3%</i> | |
| ---- | <i>City of American Canyon</i> | <i>27,468.37</i> | <i>27,468.00</i> | <i>32,912.04</i> | <i>32,912.04</i> | <i>33,320.64</i> | <i>33,320.64</i> | <i>34,005.70</i> | <i>685.06</i> | <i>2.1%</i> | |
| ---- | <i>City of St. Helena</i> | <i>12,656.54</i> | <i>12,657.00</i> | <i>12,997.37</i> | <i>12,997.37</i> | <i>14,152.67</i> | <i>14,152.67</i> | <i>14,059.59</i> | <i>(93.08)</i> | <i>-0.7%</i> | |
| ---- | <i>City of Calistoga</i> | <i>10,642.45</i> | <i>10,642.00</i> | <i>11,393.34</i> | <i>11,393.34</i> | <i>12,095.39</i> | <i>12,095.39</i> | <i>12,479.95</i> | <i>384.56</i> | <i>3.2%</i> | |
| ---- | <i>Town of Yountrille</i> | <i>7,595.60</i> | <i>7,596.00</i> | <i>7,917.37</i> | <i>7,917.37</i> | <i>8,635.00</i> | <i>8,635.00</i> | <i>9,622.04</i> | <i>987.04</i> | <i>11.4%</i> | |
| | | <u>356,019.55</u> | <u>356,020.00</u> | <u>383,101.00</u> | <u>383,101.00</u> | <u>409,574.34</u> | <u>409,574.34</u> | <u>422,437.09</u> | <u>12,862.75</u> | <u>3.1%</u> | |
| Service Charges | | | | | | | | | | | |
| 42690 | Application/Permit Fees | 10,000.00 | 24,293.00 | 10,000.00 | 8,562.00 | 10,000.00 | 23,078.00 | 10,000.00 | - | | |
| 46800 | Charges for Services | - | 3,187.00 | - | 475.00 | - | 500.00 | 500.00 | 500.00 | 500.00 | |
| 47900 | Miscellaneous | - | - | - | 50.00 | - | 88.00 | - | - | - | |
| | | <u>10,000.00</u> | <u>27,480.00</u> | <u>10,000.00</u> | <u>9,087.00</u> | <u>10,000.00</u> | <u>23,666.00</u> | <u>10,500.00</u> | <u>500.00</u> | <u>5.0%</u> | |
| Investments | | | | | | | | | | | |
| 45100 | Interest | 5,000.00 | 2,570.00 | 2,340.00 | 2,472.66 | 4,076.00 | 2,662.00 | 3,000.00 | (1,076.00) | -26.4% | |
| | | <u>5,000.00</u> | <u>2,570.00</u> | <u>2,340.00</u> | <u>2,472.66</u> | <u>4,076.00</u> | <u>2,662.00</u> | <u>3,000.00</u> | <u>(1,076.00)</u> | <u>-26.4%</u> | |
| | REVENUE TOTALS | <u>371,019.55</u> | <u>386,070.00</u> | <u>395,441.00</u> | <u>394,660.66</u> | <u>423,650.34</u> | <u>435,902.34</u> | <u>435,937.09</u> | <u>12,286.75</u> | <u>2.9%</u> | |
| OPERATING DIFFERENCE | | (42,459.91) | (3,539) | (32,828.56) | (13,169.42) | (8,810.80) | 12,610.12 | (12,862.75) | | | |
| Negative Balance Indicates Use of Reserves | | | | | | | | | | | |

| | 2012-2013 Actual | 2012-2013 Actual | 2012-2013 Actual | 2013-2014 Proposed |
|---|---------------------|---------------------|---------------------|-----------------------|
| PERCENTAGE OF OPERATING EXPENSES | | | | |
| Salaries/Benefits | 73.1% | 72.7% | 72.9% | 73.4% |
| Services/Supplies | 26.9% | 27.3% | 27.1% | 26.6% |

| UNRESERVED/UNRESTRICTED FUND BALANCE | | | | |
|---|------------|------------|------------|------------|
| Beginning: | 134,344.00 | 131,692.00 | 118,522.58 | 131,132.70 |
| Ending: | 131,692.00 | 118,522.58 | 131,132.70 | 118,269.95 |

| | | | | |
|---|------------|------------|------------|------------|
| MINIMUM THREE MONTH RESERVE GOAL | 102,387.02 | 106,084.54 | 107,132.44 | 111,217.21 |
|---|------------|------------|------------|------------|