



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2011-12 FINAL BUDGET

Expenses

		FY2008-09		FY2009-10		FY2010-11		FY2011-12		
		Adopted FY08-09	Actual FY08-09	Adopted FY09-10	Actual FY09-10	Adopted FY10-11	Estimate FY10-11	Final FY11-12	<i>Difference</i>	
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100000	Regular Salaries	168,905.43	152,952.55	195,580.00	193,055.65	198,346.60	195,006.40	199,647.20	1	1,300.60
51300500	Group Health Insurance	40,148.04	21,405.57	36,471.00	29,210.94	37,953.96	37,014.89	45,648.12	2	7,694.16
51300100	Retirement: Pension	34,550.93	26,282.61	34,064.00	33,015.37	34,991.95	33,434.17	36,204.85	3	1,212.89
51200500	Commissioner Per Diems	9,600.00	4,400.00	9,600.00	5,100.00	9,600.00	5,100.00	9,600.00		-
51300120	Retirement: Non-Pension	11,295.00	11,296.00	8,706.00	8,706.00	9,138.00	9,138.00	9,341.00	4	203.00
51300300	Medicare	2,826.27	2,440.46	2,836.00	2,657.51	2,876.49	2,684.71	2,894.88		18.40
51301800	Cell Phone Allowance	840.00	845.14	840.00	843.50	840.00	840.00	840.00		-
51301200	Workers Compensation	149.00	149.00	168.00	168.00	226.00	226.00	327.00		101.00
51200100	Extra Help	26,010.00	26,283.11	-	-	-	-	-		-
51200200	Overtime	-	-	-	-	-	-	-		-
		294,324.67	246,054.44	288,265.00	272,756.97	293,973.00	283,444.17	304,503.05		10,530.05 3.6%
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52240500	Property Lease	27,000.00	27,000.00	29,280.00	29,280.00	29,280.00	29,280.00	29,280.00		-
52180500	Legal Services	26,320.00	19,129.61	24,990.00	17,938.31	26,010.00	16,000.00	22,540.00	5	(3,470.00)
52180200	Information Technology Services	17,768.00	17,768.04	22,438.00	19,182.50	18,438.91	17,138.90	24,630.83	6	6,191.91
52170000	Office Expenses	15,000.00	10,916.66	15,000.00	9,697.20	15,000.00	10,500.00	12,000.00	7	(3,000.00)
52180510	Audit and Accounting Services	7,507.00	6,182.37	7,883.00	7,819.33	8,277.15	9,000.00	8,691.01	8	413.86
52250800	Training	4,000.00	2,530.53	4,000.00	5,475.00	4,000.00	5,000.00	4,000.00		-
52250000	Transportation and Travel	4,000.00	1,716.91	3,500.00	4,510.88	3,500.00	4,500.00	3,500.00		-
52070000	Communications	3,500.00	1,720.96	3,500.00	1,205.16	3,500.00	1,600.00	2,000.00	9	(1,500.00)
52150000	Memberships	2,200.00	2,200.00	2,275.00	2,200.00	2,275.00	2,200.00	2,275.00		-
52190000	Publications and Notices	1,500.00	2,490.22	1,500.00	1,112.17	1,500.00	850.00	1,500.00		-
52235000	Special Departmental Purchases	56,000.00	50,081.73	1,000.00	1,095.25	1,000.00	482.50	1,000.00		-
52251200	Private Mileage	1,000.00	1,051.07	1,000.00	533.60	1,000.00	2,500.00	1,000.00		-
52243900	Filing Fees	850.00	300.00	850.00	250.00	850.00	500.00	850.00		-
52250700	Meals Reimbursement - Taxable	-	-	500.00	588.92	500.00	300.00	500.00		-
52100300	Insurance: Liability	546.00	545.00	347.00	347.00	444.00	444.00	321.00		(123.00)
53980200	Capital Replacement*	-	-	-	3,931.30	3,931.40	3,931.40	3,931.40		-
		167,191.00	143,633.10	118,063.00	105,166.62	119,506.46	104,226.80	118,019.23		(1,487.23) -1.2%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
54000900	Operating Reserve	40,651.57	-	40,632.80	-	-	-	-		-
54001000	Consultant Contingency	50,000.00	-	50,000.00	-	-	-	-		-
		90,651.57	-	90,632.80	-	-	-	-		-
EXPENSE TOTALS		552,167.24	389,687.54	496,960.80	377,923.59	413,479.46	387,670.97	422,522.28		9,042.82 2.2%

Revenues

		FY2008-09		FY2009-10		FY2010-11		FY2011-12	
		Adopted FY08-09	Actual FY08-09	Adopted FY09-10	Actual FY09-10	Adopted FY10-11	Estimate FY10-11	Final FY11-12	
Intergovernmental Contributions									
<u>Account</u>	<u>Description</u>								
45080600	County of Napa	-	176,382.73	-	153,965.70	178,009.77	178,010.00	191,550.46	¹⁰ 13,540.68
45082200	City of Napa	-	119,820.40	-	105,428.75	119,646.81	119,647.00	126,330.35	¹¹ 6,683.54
45082400	City of American Canyon	-	27,179.61	-	22,010.54	27,468.37	27,468.00	32,912.03	¹² 5,443.65
45082300	City of St. Helena	-	12,134.39	-	11,135.35	12,656.54	12,657.00	12,997.37	¹³ 340.83
45082100	City of Calistoga	-	9,714.01	-	8,742.73	10,642.45	10,642.00	11,393.34	¹⁴ 750.89
45082500	Town of Yountville	-	7,534.31	-	6,648.33	7,595.60	7,596.00	7,917.37	¹⁵ 321.77
		-	352,765.45	-	307,931.40	356,019.55	356,020.00	383,100.91	¹⁵ 27,081.37 7.6%
Service Charges									
<u>Account</u>	<u>Description</u>								
46003400	Standard Applications Fees	-	16,155.00	-	18,437.00	10,000.00	18,632.30	10,000.00	-
46003300	Special Application Fees	-	120.00	-	625.00	-	2,936.50	-	-
48040000	Miscellaneous	-	-	-	156.30	-	-	-	-
		-	16,275.00	-	19,218.30	10,000.00	21,568.80	10,000.00	- 0.0%
Investments									
<u>Account</u>	<u>Description</u>								
44000300	Interest	-	10,458.70	-	3,791.48	5,000.00	2,340.00	2,340.00	(2,660.00)
		-	10,458.70	-	3,791.48	5,000.00	2,340.00	2,340.00	(2,660.00) -53.2%
	REVENUE TOTALS	-	379,499.15	-	330,941.18	371,019.55	379,928.80	395,440.91	24,421.37 6.6%

DIFFERENCE	-	(10,188.39)	-	(43,051)	-	(7,742)	(27,081.37)
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FUND BALANCE				
Beginning:	222,059.00	211,870.61	168,819.50	161,077.33
Ending:	211,870.61	168,819.50	161,077.33	133,995.96
Minimum Three Month Operating Balance:	138,041.81	124,240.20	103,369.87	105,630.57

NOTES

- This account budgets one-part time (Secretary) and two fulltime (Executive Officer and Analyst) employees. The budgeted increase reflects a scheduled merit raise for Analyst Freeman. No cost-of-living adjustments are budgeted in 2011-2012 consistent with the County of Napa's current contract with its bargaining units.
- This account funds the Commission's monthly contribution for employee healthcare and dental insurance costs provided by Kaiser and Delta Dental, respectively. The budgeted increase reflects higher provider premiums with the largest percentage raise tied to an addition to the Executive Officer's health coverage plan.
- This account funds the Commission's monthly contribution for employee retirement benefits managed by CalPers. The budgeted increase is tied to the scheduled merit increase for Analyst Freeman.
- This account funds the Commission's apportionment for post employment benefits, such as retiree health care insurance. These costs are calculated by the County of Napa.
- It is expected the Commission's need for County Counsel in 2011-12 will decrease from 170 to 140 total hours based on recent usage. An approximate 5.0% raise in the hourly rate from \$153 to \$161 is budgeted.
- This account primarily funds network services provided by the County of Napa's Information Technology Services (ITS) Department. This portion of the account is budgeted to increase by 35% as part of countywide increases in ITS expenses tied to software updates. A prior year reporting error also has been identified with respect to increasing the number of LAFCO computers from three to four. Other funds tied to this account remain stagnant and support website hosting and electronic document management costs with contacted vendors.
- This account funds the Commission's regular office supply purchases. A decrease from \$15,000 to \$12,000 is budgeted based on actual recent expenses in this account.
- The budgeted amount anticipates a 5.0% across-the-board increase in hourly rates for the County of Napa Auditor's Office in 2011-12.