



**Local Agency Formation Commission**  
**LAFCO of Napa County**

**2009-2010 Final Budget: Operating Costs**

		Adopted Final FY06-07	Adopted Final FY07-08	Adopted Final FY08-09	Final FY09-10		Difference Dollars
<b>Salaries/Benefits</b>							
<u>Account</u>	<u>Description</u>						
51100000	Regular Salaries	190,231	185,527	168,905	<b>195,580</b>	<sup>1</sup>	26,674
51300500	Group Insurance	36,030	43,168	40,148	<b>36,471</b>		(3,677)
51300100	Retirement: Pension	32,953	31,583	34,551	<b>34,064</b>		(487)
51200500	Commissioner Per Diems	3,600	9,600	9,600	<b>9,600</b>		-
51300120	Retirement: Non-Pension	-	-	11,295	<b>8,706</b>	<sup>2</sup>	(2,589)
51300300	Medicare	2,849	2,650	2,826	<b>2,836</b>		10
51301800	Cell Phone Allowance	840	840	840	<b>840</b>		-
51301200	Workers Compensation	685	185	149	<b>168</b>		19
51200100	Extra Help	-	-	26,010	-		(26,010)
51200200	Overtime	-	-	-	-		-
51301700	401A Employer Contributions	1,500	-	-	-		-
	<b>SUB TOTALS</b>	<b>268,689</b>	<b>273,553</b>	<b>294,325</b>	<b>288,265</b>		<b>(6,060)</b>

**Services/Supplies**

<u>Account</u>	<u>Description</u>						
52240500	Property Lease	26,307	27,000	27,000	<b>29,280</b>	<sup>3</sup>	2,280
52180500	Legal Services	18,750	21,500	26,320	<b>24,990</b>	<sup>4</sup>	(1,330)
52180200	Information Technology Services	17,800	16,387	17,768	<b>18,705</b>	<sup>5</sup>	937
52170000	Office Expenses	15,000	15,000	15,000	<b>15,000</b>		-
52185000	Auditing Services	6,500	7,150	7,508	<b>7,883</b>	<sup>6</sup>	375
52250000	Transportation and Travel	4,000	4,000	4,000	<b>4,000</b>		-
52250800	Training	3,000	4,000	4,000	<b>4,000</b>		-
52070000	Communications	3,500	3,500	3,500	<b>3,500</b>		-
TBD	Electronic Document Management	-	-	-	<b>2,233</b>	<sup>7</sup>	2,233
52150000	Memberships	2,200	2,000	2,200	<b>2,275</b>	<sup>8</sup>	75
TBD	Website Hosting/Maintenance	-	-	-	<b>1,500</b>	<sup>9</sup>	1,500
52190000	Publications and Notices	1,000	1,500	1,500	<b>1,500</b>		-
52235000	Special Departmental Purchases	1,000	1,000	56,000	<b>1,000</b>	<sup>10</sup>	(55,000)
52251200	Private Mileage	1,500	1,000	1,000	<b>1,000</b>		-
52243900	Filing Fees	-	850	850	<b>850</b>		-
52100300	Insurance: Liability	534	352	546	<b>347</b>		(199)
	<b>SUB TOTALS</b>	<b>101,091</b>	<b>105,239</b>	<b>167,192</b>	<b>118,063</b>		<b>(49,129)</b>

**Contingencies/Reserves**

<u>Account</u>	<u>Description</u>						
54000900	Operating Reserve	36,978	37,879	40,652	<b>40,633</b>		(19)
54001000	Consultant Contingency	50,000	50,000	50,000	<b>50,000</b>		-
	<b>SUB TOTALS</b>	<b>86,978</b>	<b>87,879</b>	<b>90,652</b>	<b>90,633</b>		<b>(19)</b>

**GRAND TOTALS**    \$ 456,758    \$ 466,672    \$ 552,168    \$ 496,961    \$ (55,207)

## Notes

- 1) This account budgets two fulltime (Executive Officer and Analyst I) and one partime (Secretary) employee. The budgeted amount anticipates scheduled step increases for the Executive Officer and Analyst I.
- 2) This account funds the Commission's apportionment for post employment benefits, such as retiree health care insurance. These costs are calculate by the County and will decrease in 2009-2010 because the Board recently approved transitioning from a 14 to 20 year amortization schedule.
- 3) The Commission's lease for 1,200 square feet of office space at 1700 Second Street in Napa is scheduled to expire on June 30, 2009. The landlord has proposed extending the lease for an additional three years at a fixed annual amount of \$29,280 and includes all utilities.
- 4) It is expected the Commission will require 170 total hours of legal services in 2009-2010, which reflects the average number of hours required over the last three fiscal years. The budgeted amount has been calculated by multiplying Commission Counsel's expected hourly rate of \$147 in 2009-2010 by 170. A small savings is projected given the Commission is not budgeting additional funds for outside counsel.
- 5) This account is for administration costs associated with the County of Napa's Information Technology Information Department (ITS) and includes network maintenance for payroll, purchasing, accounting, and geographic information services. ITS costs are calculated by the County and apportioned based on the number of computers and employees in each department or contracting agency.
- 6) The budgeted amount anticipates a 5.0% across-the-board increase in hourly rates for the County of Napa Auditor's Office in 2009-2010.
- 7) This account will cover licensing and support costs relating to the Commission's electronic document management system. It is expected the contracted vendor (Incrementum) will install an electronic document management system by the end of 2008-2009. Actual costs will be negotiated with the selected vendor.
- 8) The Commission is a member of the California Association of Local Agency Formation Commissions (CALAFCO). In 2007-2008, CALAFCO adopted a new rate schedule with annual increases tied to the consumer price index.
- 9) This account will cover hosting and support costs relating to the Commission's new website, which is scheduled to go live by the end of 2008-2009. Estimated costs are based on the contracted vendor's (Planeteria) current rate schedule and would provide annual hosting and 10 hours of support se
- 10) The Commission budgeted two special office improvements in 2008-2009 to (a) develop a new website and (b) implement an electronic document management system. No substantive office improvements are scheduled for 2009-2010.