**RESOLUTION NO. 06-04**

**RESOLUTION OF**
**THE LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY**
**ADOPTING A FISCAL YEAR 2006-2007 FINAL BUDGET**

**WHEREAS**, the Local Agency Formation Commission of Napa County (hereinafter referred to as "the Commission") is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 et seq., hereinafter referred to as "Act") to adopt a final budget for the next fiscal year; and

**WHEREAS,** Government Code Section 56381 requires that the Commission adopt a final budget no later than June 15; and

**WHEREAS,** at the direction of the Commission, the Executive Officer circulated for review and comment an adopted preliminary budget to the administrative officer and the financial officer of each of the six local agencies that contribute to the LAFCO budget, those agencies being the County of Napa and the Cities of American Canyon, Calistoga, Napa, St. Helena, and Town of Yountville; and

**WHEREAS,** the Commission reviewed all substantive written comments concerning the adopted preliminary budget; and

**WHEREAS**, the Executive Officer prepared a report concerning the final budget, including his recommendations thereon; and

**WHEREAS**, the Executive Officer's report was presented to the Commission in the manner provided by law; and

**WHEREAS**, the Commission heard and fully considered all the evidence presented at its hearing on the final budget held on June 5th, 2006; and

**WHEREAS**, the Commission determined the final budget projects the staffing and program costs of the Commission as accurately and appropriately as is possible;

**NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER** as follows:

1. The final budget represented in Exhibit A is approved.

The foregoing resolution was duly and regularly adopted by the Local Agency Formation Commission of Napa County, State of California, at a regular meeting held on the 5th day of June 2006, by the following vote:

I HEREBY CERTIFY THAT THIS DOCUMENT IS A TRUE AND CORRECT COPY OF THE ORIGINAL ON FILE IN THE OFFICE OF THE NAPA COUNTY LOCAL AGENCY FORMATION COMMISSION.

K. Mabry

| | | |
|---|---|---|
| AYES: | Commissioners | WAGENKNECHT, ALEXANDER, KAY AND DODD |
| NOES: | Commissioners | NONE |
| ABSTAIN: | Commissioners | NONE |
| ABSENT: | Commissioners | NONE |

ATTEST: EXECUTIVE OFFICER

Clerk of the Commission

By: Kathy Mabry

EXHIBIT A

# LAFCO FY06-07 Proposed Final Budget

| ACCT # | Account | FINAL FY04-05 | FINAL FY05-06 | PROPOSED FINAL FY06-07 5/25/2006 | Change from Final FY05-06 | |
|---|---|---|---|---|---|---|
| **Salaries and Wages** | | | | | | |
| 51100000 | Regular Salaries | 167,505.00 | 187,206.00 | **190,230.92** [1, 2] | 3,024.92 | |
| 51200100 | Extra Help | 6,188.00 | 2,206.26 | **0.00** | (2,206.26) | |
| 51200200 | Overtime | 0.00 | 0.00 | **0.00** | - | |
| 51200500 | Per Diem | 4,050.00 | 4,050.00 | **3,600.00** | (450.00) | |
| 51300100 | Retirement | 23,450.70 | 32,235.20 | **32,953.28** | 718.08 | |
| 51300300 | Medicare | 2,428.82 | 2,674.13 | **2,849.46** | 175.33 | |
| 51300500 | Group Insurance | 22,255.20 | 26,875.92 | **36,030.00** [3] | 9,154.08 | |
| 51301200 | Ins Workers Comp | 533.00 | 749.00 | **685.00** | (64.00) | |
| 51301700 | 401A Contributions | - | 1,500.00 | **1,500.00** | - | |
| 51301800 | Cell Phone Allowance | - | 840.00 | **840.00** | - | |
| | | 226,410.72 | 258,336.51 | **268,688.66** | 10,352.15 | 4.0% |
| **Services and Supplies** | | | | | | |
| **ACCT #** | **Account** | | | | | |
| 52070000 | Communications | 3,500.00 | 3,500.00 | **3,500.00** | - | |
| 52100300 | Insurance: Liability | - | 335.00 | **534.00** | 199.00 | |
| 52150000 | Memberships | 1,368.00 | 1,400.00 | **2,200.00** [4] | 800.00 | |
| 52170000 | Office Exp. | 12,000.00 | 15,000.00 | **15,000.00** | - | |
| 52180200 | PSS: MIS | 13,000.00 | 13,378.27 | **17,799.91** [5] | 4,421.64 | |
| 52180500 | PSS: Legal | 18,750.00 | 18,750.00 | **18,750.00** | - | |
| 52190000 | PSS: Pubs/Not | 1,000.00 | 1,000.00 | **1,000.00** | - | |
| 52180900 | PSS: Contract Ex. Help | 0.00 | 0.00 | **0.00** | - | |
| 52185000 | PSS: Other | 4,000.00 | 5,000.00 | **6,500.00** [6] | 1,500.00 | |
| 52235000 | SDE: Other | 1,000.00 | 1,000.00 | **1,000.00** | - | |
| 52240500 | SDE: Prop. Lease | 24,038.40 | 25,540.80 | **26,307.02** [7] | 766.22 | |
| 52250000 | Trans & Travel | 4,000.00 | 4,000.00 | **4,000.00** | - | |
| 52250800 | T/T:Training | 3,000.00 | 3,000.00 | **3,000.00** | - | |
| 52251200 | T/T:Priv. Mileage | 1,500.00 | 1,500.00 | **1,500.00** | - | |
| | | 87,156.40 | 93,404.07 | **101,090.93** | 7,686.86 | 8.2% |
| | **Total Expenses** | 313,567.12 | 351,740.58 | **369,779.59** | 18,039.01 | 5.1% |
| | **Operating Reserve** (10% of Expenses) | 31,356.71 | 35,174.06 | **36,977.96** | 1,803.90 | 5.1% |
| | **Professional Services Dedication** | 100,000.00 | 50,000.00 | **50,000.00** | - | 0.0% |
| | **TOTAL** | 444,923.83 | 436,914.64 | **456,757.55** | 19,842.92 | 4.5% |

NOTES

1. Assumes appointment of Executive Officer at midpoint of current salary range, $90,771.
2. Assumes a 3.0% COLA for all employees. The County MOU with represented employees requires a COLA to be determined by an agreed formula. The COLA could be as low as 2.5% and as high as 4.0%. The County advises using a 3.0% factor at this time.
3. Assumes Executive Officer will select Kaiser-PERS health insurance plan for self, partner, and an additional dependent.
4. The CALAFCO Board of Directors approved an increase to its annual dues at its January 13, 2006 Board meeting. Implementation of the increase is pending a a successful vote of its members, which is scheduled in September at the CALAFCO Annual Conference in San Diego. Based on the formula approved by the Board, Napa LAFCO's dues will range from $1,800 to $2,200.
5. This account is for administration costs associated with the County's Information Technology Information Department (ITS) and includes network and database maintenance for payroll, purchasing, accounting, and geographic information services. ITS costs, which are calculated by the County, are apportioned to all of its "customers" by a series of formulae that consider the number of computers and the number of employees in a each department and agency. The increase represents LAFCO's proportional share of deferred and planned system improvements.
6. This account includes costs associated with the preparation of an independent audit as well as charges from the Napa County Auditor-Controller for services rendered. Based on the rising cost of the independent audit and increased use of the Auditor-Controller, an increase in this line item is warranted.
7. LAFCO does not yet have a lease for FY06-07. This figure represents last year's rent plus 3%.