



Local Agency Formation Commission
LAFCO of Napa County

2008-2009 Adopted Final Budget: Operating Costs

| | Adopted Final FY05-06 | Adopted Final FY06-07 | Adopted Final FY07-08 | Adopted Final FY08-09 | Difference (Dollars) | Difference (Percentage) |
|-----------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|-------------------------|----------------------------|
| Salaries and Benefits | | | | | | |
| <u>Account No.</u> | <u>Account Name</u> | | | | | |
| 51100000 | \$ 187,206.00 | \$ 190,230.92 | \$ 185,526.79 | \$ 194,915.43 ^{1,2} | \$ 9,388.64 | 5.06% |
| 51200100 | \$ 2,206.26 | \$ - | \$ - | \$ - | | |
| 51200200 | \$ - | \$ - | \$ - | \$ - | | |
| 51200500 | \$ 4,050.00 | \$ 3,600.00 | \$ 9,600.00 | \$ 9,600.00 | | |
| 51300100 | \$ 32,235.20 | \$ 32,953.28 | \$ 31,583.44 | \$ 34,550.93 | \$ 2,967.49 | 9.40% |
| TBD | | | | \$ 11,295.00 ³ | \$ 11,295.00 | 100% |
| 51300300 | \$ 2,674.13 | \$ 2,849.46 | \$ 2,649.92 | \$ 2,826.27 | \$ 176.35 | 6.66% |
| 51300500 | \$ 26,875.92 | \$ 36,030.00 | \$ 43,168.32 | \$ 40,148.04 | \$ (3,020.28) | -7.00% |
| 51301200 | \$ 749.00 | \$ 685.00 | \$ 185.00 | \$ 149.00 | \$ (36.00) | -19.46% |
| 51301700 | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ - | | |
| 51301800 | \$ 840.00 | \$ 840.00 | \$ 840.00 | \$ 840.00 | | |
| | \$ 258,336.51 | \$ 268,688.66 | \$ 273,553.47 | \$ 294,324.68 | \$ 20,771.21 | 7.59% |
| Services and Supplies | | | | | | |
| <u>Account No.</u> | <u>Account Name</u> | | | | | |
| 52243900 | - | - | \$ 850.00 | \$ 850.00 | | |
| 52070000 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | | |
| 52100300 | \$ 335.00 | \$ 534.00 | \$ 352.00 | \$ 546.00 | \$ 194.00 | 55.11% |
| 52150000 | \$ 1,400.00 | \$ 2,200.00 | \$ 2,000.00 | \$ 2,200.00 ⁴ | \$ 200.00 | 10.00% |
| 52170000 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | | |
| 52180200 | \$ 13,378.27 | \$ 17,799.91 | \$ 16,387.00 | \$ 17,768.00 ⁵ | \$ 1,381.00 | 8.43% |
| 52180500 | \$ 18,750.00 | \$ 18,750.00 | \$ 21,500.00 | \$ 26,320.00 ⁶ | \$ 4,820.00 | 22.42% |
| 52190000 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 | \$ 1,500.00 | | |
| 52185000 | \$ 5,000.00 | \$ 6,500.00 | \$ 7,150.00 | \$ 7,507.50 ⁷ | \$ 357.50 | 5.00% |
| 52235000 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 56,000.00 ⁸ | \$ 55,000.00 | 5500.00% |
| 52240500 | \$ 25,540.80 | \$ 26,307.02 | \$ 27,000.00 | \$ 27,000.00 | | |
| 52250000 | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | | |
| 52250800 | \$ 3,000.00 | \$ 3,000.00 | \$ 4,000.00 | \$ 4,000.00 | | |
| 52251200 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 1,000.00 | | |
| | \$ 93,404.07 | \$ 101,090.93 | \$ 105,239.00 | \$ 167,191.50 | \$ 61,952.50 | 58.87% |
| Sub Total Expenses | \$ 351,740.58 | \$ 369,779.59 | \$ 378,792.47 | \$ 461,516.18 | \$ 82,723.71 | 21.84% |
| Contingencies and Reserves | | | | | | |
| <u>Account No.</u> | <u>Account</u> | | | | | |
| 54000900 | \$ 35,174.06 | \$ 36,977.96 | \$ 37,879.25 | \$ 40,651.62 ⁹ | \$ 2,772.37 | 7.32% |
| 54001000 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | | |
| | \$ 85,174.06 | \$ 86,977.96 | \$ 87,879.25 | \$ 90,651.62 | \$ 2,772.37 | 3.15% |
| TOTAL | \$ 436,914.64 | \$ 456,757.55 | \$ 466,671.72 | \$ 552,167.80 | \$ 85,496.08 | 18.32% |

Notes

- 1) This account budgets two fulltime (Executive Officer and Analyst II) and one parttime (Secretary) employee and anticipates scheduled salary step increases.
- 2) Assumes approval of a 3.2% cost-of-living adjustment for all employees. The County MOU with represented employees requires a cost-of-living adjustment to be determined by an agreed formula. The adjustment could be as low as 2.5% and as high as 5.0%. County CAO advises using a 3.2% factor at this time.
- 3) At its April 10, 2007 meeting, the County Board of Supervisors approved a payment plan to begin prefunding its current unfunded liability involving Other Post Employment Benefits (OPEB) over the next 14 years. OPEB involves non-pension benefits, such as retiree health care coverage. It has been the practice of the County to fund these benefits at the time they are due (pay-as-you-go). In 2008-2009, the County's OPEB payment is \$6.0 million. LAFCO's portion of the 2008-2009 payment is based on its total number of budgeted fulltime employees. The County's 2009-2010 payment is tentatively scheduled at \$6.2 million.
- 4) Current membership dues are limited to CALAFCO. CALAFCO has scheduled an approximate 10% increase in all member dues for 2008-2009.
- 5) This account is for administration costs associated with the County's Information Technology Information Department (ITS) and includes network 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 employees in each department and agency.
- 6) This account budgets a total of 160 hours for legal services. It is expected that 120 hours will be provided by County Counsel at the hourly rate of \$156, with the remaining 40 hours provided by an outside counsel at the hourly rate of \$190.
- 7) Anticipates a 5.0% across-the-board increase in hourly rates for the County Auditor's Office in 2008-2009.
- 8) Budgets for two one-time expenditures to (a) implement an electronic document management system and (b) develop a new website. It is anticipated that the Commission will carry forward \$55,000 in unexpended revenues from 2007-2008 to 2008-2009 to cover the cost of the two planned expenditures.
- 9) Calculation excludes the \$55,000 budgeted in the "SDE: Other" expense account to fund the (a) implementation of an electronic document management system and (b) development of a new website.