



Local Agency Formation Commission

LAFCO of Napa County

FY2010-2011 BUDGET

Expenses

| | | Adopted FY07-08 | Actual FY07-08 | Adopted FY08-09 | Actual FY08-09 | Adopted FY09-10 | Estimate FY09-10 | Recommended FY10-11 | Difference | Difference |
|-----------------------------------|---------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|---------------------|------------------------|------------|------------|
| Salaries and Benefits | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 51100000 | Regular Salaries | 167,027 | 123,562 | 168,905 | 152,953 | 195,580 | 190,805 | 198,347 ¹ | 2,767 | 1.4% |
| 51300500 | Group Health Insurance | 43,168 | 18,983 | 40,148 | 21,406 | 36,471 | 30,709 | 37,954 ² | 1,483 | 4.1% |
| 51300100 | Retirement: Pension | 31,583 | 21,093 | 34,551 | 26,283 | 34,064 | 32,635 | 34,992 | 928 | 2.7% |
| 51200500 | Commissioner Per Diems | 9,600 | 5,500 | 9,600 | 4,400 | 9,600 | 5,200 | 9,600 | - | 0.0% |
| 51300120 | Retirement: Non-Pension | - | - | 11,295 | 11,296 | 8,706 | 8,706 | 9,138 ³ | 432 | 5.0% |
| 51300300 | Medicare | 2,650 | 1,659 | 2,826 | 2,440 | 2,836 | 2,642 | 2,876 | 40 | 1.4% |
| 51301800 | Cell Phone Allowance | 840 | 847 | 840 | 845 | 840 | 840 | 840 | - | 0.0% |
| 51301200 | Workers Compensation | 185 | 185 | 149 | 149 | 168 | 168 | 226 | 58 | 34.5% |
| 51200100 | Extra Help | - | - | 26,010 | 26,283 | - | - | - | - | 0.0% |
| 51200200 | Overtime | - | - | - | - | - | - | - | - | 0.0% |
| | | 255,053 | 171,829 | 294,325 | 246,054 | 288,265 | 271,705 | 293,973 | 5,708 | 2.0% |
| Services and Supplies | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 52240500 | Property Lease | 27,000 | 27,000 | 27,000 | 27,000 | 29,280 | 29,280 | 29,280 | - | 0.0% |
| 52180500 | Legal Services | 21,500 | 24,153 | 26,320 | 19,130 | 24,990 | 24,990 | 26,010 ⁴ | 1,020 | 4.1% |
| 52180200 | Information Technology Services | 16,387 | 16,387 | 17,768 | 17,768 | 22,438 | 19,483 | 18,439 ⁵ | (3,999) | -17.8% |
| 52170000 | Office Expenses | 15,000 | 7,261 | 15,000 | 10,917 | 15,000 | 12,000 | 15,000 | - | 0.0% |
| 52185000 | Financial Services | 25,650 | 23,314 | 26,933 | 6,182 | 7,883 | 8,883 | 8,277 ⁶ | 394 | 5.0% |
| 52250800 | Training | 4,000 | 3,144 | 4,000 | 2,531 | 4,000 | 5,475 | 4,000 | - | 0.0% |
| 52250000 | Transportation and Travel | 4,000 | 2,010 | 4,000 | 1,717 | 3,500 | 5,311 | 3,500 | - | 0.0% |
| 52070000 | Communications | 3,500 | 1,942 | 3,500 | 1,721 | 3,500 | 1,800 | 3,500 | - | 0.0% |
| 52150000 | Memberships | 2,000 | 2,000 | 2,200 | 2,200 | 2,275 | 2,200 | 2,275 | - | 0.0% |
| 52190000 | Publications and Notices | 1,500 | 2,099 | 1,500 | 2,490 | 1,500 | 900 | 1,500 | - | 0.0% |
| 52235000 | Special Departmental Purchases | 1,000 | 397 | 56,000 | 50,082 | 1,000 | 1,000 | 1,000 | - | 0.0% |
| 52251200 | Private Mileage | 1,000 | 1,184 | 1,000 | 1,051 | 1,000 | 600 | 1,000 | - | 0.0% |
| 52243900 | Filing Fees | 850 | 550 | 850 | 300 | 850 | 400 | 850 | - | 0.0% |
| 52250700 | Meals Reimbursement - Taxable | - | - | - | - | 500 | 500 | 500 | - | 0.0% |
| 52100300 | Insurance: Liability | 352 | 352 | 546 | 545 | 347 | 347 | 444 | 97 | 28.0% |
| 53980200 | Capital Replacement | - | - | - | - | - | 3,931 | 3,931 ⁷ | 3,931 | |
| | | 123,739 | 111,792 | 186,617 | 143,633 | 118,063 | 117,100 | 119,506 | 1,443 | 1.2% |
| Contingencies and Reserves | | | | | | | | | | |
| <u>Account</u> | <u>Description</u> | | | | | | | | | |
| 54000900 | Operating Reserve | 37,879 | - | 42,594 | - | 40,633 | - | - ⁸ | (40,633) | -100.0% |
| 54001000 | Consultant Contingency | 50,000 | - | 50,000 | - | 50,000 | - | - ⁹ | (50,000) | -100.0% |
| | | 87,879 | - | 92,594 | - | 90,633 | - | - | (90,633) | -100.0% |
| EXPENSE TOTALS | | \$ 466,672 | \$ 283,621 | \$ 573,535 | \$ 389,688 | \$ 496,961 | \$ 388,805 | \$ 413,479 | (83,481) | -16.8% |

Revenues

| | Adopted FY07-08 | Actual FY07-08 | Adopted FY08-09 | Actual FY08-09 | Adopted FY09-10 | Estimate FY09-10 | Final FY10-11 |
|--|--------------------|-------------------|--------------------|--------------------|--------------------|---------------------|------------------------------|
| Intergovernmental Contributions | | | | | | | |
| Account | Description | | | | | | |
| 45080600 | - | 136,016 | - | 176,383 | - | 153,966 | 185,560 ¹⁰ |
| 45082200 | - | 87,061 | - | 119,820 | - | 105,429 | 124,722 ¹¹ |
| 45082400 | - | 23,793 | - | 27,180 | - | 22,011 | 28,633 ¹² |
| 45082300 | - | 10,349 | - | 12,134 | - | 11,135 | 13,193 ¹³ |
| 45082100 | - | 8,140 | - | 9,714 | - | 8,743 | 11,094 ¹⁴ |
| 45082500 | - | 6,672 | - | 7,534 | - | 6,648 | 7,918 ¹⁵ |
| | - | 272,032 | - | 352,765 | - | 307,931 | 371,120 |
| Service Charges | | | | | | | |
| Account | Description | | | | | | |
| 46003400 | - | 4,050 | - | 16,155 | - | 18,687 | 10,000 |
| 46003300 | - | 500 | - | 120 | - | - | - |
| 48040000 | - | 13 | - | - | - | - | - |
| | - | 4,563 | - | 16,275 | - | 18,687 | 10,000 |
| Investments | | | | | | | |
| Account | Description | | | | | | |
| 44000300 | - | 12,743 | - | 10,459 | - | 3,886 | 5,000 |
| | - | 12,743 | - | 10,459 | - | 3,886 | 5,000 |
| REVENUE TOTALS | - | \$ 289,338 | - | \$ 379,499 | - | 330,504 | \$ 386,120 |
| NET SURPLUS/DEFICIT | | \$ 5,717 | | \$ (10,188) | | (58,301) | \$ (27,359) |
| USE OF PRIOR YEAR FUND BALANCE | **** | \$ - | **** | \$ 10,188 | **** | \$ 58,301 | \$ 27,359 |
| END OF YEAR FUND BALANCE | **** | \$ 222,059 | **** | \$ 211,870 | **** | \$ 153,569 | 126,210 ¹⁶ |

NOTES

- 1) This account budgets two fulltime (Executive Officer and Analyst) and one parttime (Secretary) employee. The increase reflects recent merit increases for the Executive Officer and Analyst employees. The Analyst employee is also scheduled to receive an additional merit increase during 2010-2011. No cost-of-living adjustments are budgeted.
- 2) This account funds the Commission's monthly contribution for employee healthcare and dental insurance costs. The increase reflects higher provider premiums.
- 3) This account funds the Commission's apportionment for post employment benefits, such as retiree health care insurance. These costs are calculated by the County.
- 4) It is expected the Commission will require 170 total hours of legal services in 2010-2011. Commission Counsel's hourly rate is expected to increase by 5.0% from \$149 to \$153.
- 5) This account primarily funds network services provided by the County's Information Technology Services Department. This account also funds the Commission's annual Laserfiche support services agreement with Incrementum as well as website hosting by Planetaria.
- 6) The budgeted amount anticipates a 5.0% across-the-board increase in hourly rates for the County of Napa Auditor's Office in 2010-2011.
- 7) This new account has been budgeted to provide capital replacement funding for LAFCO's electronic document management system equal to its annual depreciation over a five-year period.
- 8-9) No annual contingencies or reserves are budgeted; unexpected expenses would be covered through the fund balance.
- 10-15) Agency contributions have been calculated to incorporate credits totaling \$27,359 in FY09-10. Specific credits are as follows: County, \$13,680; Napa, \$9,195; American Canyon, \$2,111; St. Helena, \$973, Calistoga, \$818; and Yountville, \$584.
- 16) The fund balance is expected to decline from \$211,870 to \$153,569 as of June 30, 2010. The fund balance is expected to further decrease to \$126,210 on June 30, 2011. These declines are planned and intended to gradually reduce the fund balance to be equal to three months of operating expenses, which are anticipated to total \$99,619 in FY10-11.