



# Local Agency Formation Commission of Napa County

Subdivision of the State of California

## FY2012-2013 OPERATING BUDGET

Prepared: May 17, 2012

### Expenses

		FY2009-10		FY2010-11		FY2011-12		FY2012-13			
		Adopted FY09-10	Actual FY09-10	Adopted FY10-11	Actual FY10-11	Adopted FY11-12	Estimate FY11-12	Adopted FY12-13	Difference	Difference	Notes
<b>Salaries and Benefits</b>											
<u>Account</u>	<u>Description</u>										
51100000	Regular Salaries	195,580.00	193,055.65	198,346.60	198,280.48	202,387.60	199,418.72	203,183.19	795.59	0.4%	1
51300500	Group Health Insurance	36,471.00	29,210.94	37,953.96	33,872.67	45,648.12	40,892.91	47,646.00	1,997.88	4.4%	2
51300100	Retirement: Pension (CalPers)	34,064.00	33,015.37	34,991.95	34,924.41	36,701.99	36,163.80	37,736.30	1,034.31	2.8%	3
51200500	Commissioner Per Diems	9,600.00	5,100.00	9,600.00	4,900.00	9,600.00	5,600.00	6,400.00	(3,200.00)	-33.3%	4
51300120	Retirement: Non-Pension (OPEB)	8,706.00	8,706.00	9,138.00	9,138.00	9,341.00	9,341.00	12,139.00	2,798.00	30.0%	5
51300300	Medicare	2,836.00	2,657.51	2,876.49	2,738.20	2,934.62	2,751.49	2,946.16	11.54	0.4%	
51301800	Cell Phone Allowance	840.00	843.50	840.00	843.50	840.00	840.00	840.00	-	0.0%	
51301200	Workers Compensation	168.00	168.00	226.00	226.00	327.00	327.00	396.00	69.00	21.1%	
51200100	Extra Help	-	-	-	-	-	-	-	-	0.0%	
51200200	Overtime	-	-	-	-	-	-	-	-	0.0%	
		288,265.00	272,756.97	293,973.00	284,923.26	307,780.33	295,334.92	311,286.64	3,506.31	1.1%	
<b>Services and Supplies</b>											
<u>Account</u>	<u>Description</u>										
52240500	Property Lease	29,280.00	29,280.00	29,280.00	29,280.00	29,280.00	29,280.00	25,560.00	(3,720.00)	-12.7%	6
52180500	Legal Services	24,990.00	17,938.31	26,010.00	17,659.74	22,540.00	18,000.00	22,540.00	-	0.0%	7
52180200	Information Technology Services	22,438.00	19,182.50	18,438.91	17,625.42	24,630.83	23,630.83	25,496.13	865.30	3.5%	8
52170000	Office Expenses	15,000.00	9,697.20	15,000.00	9,628.08	12,000.00	15,400.00	13,500.00	1,500.00	12.5%	9
52180510	Audit and Accounting Services	7,883.00	7,819.33	8,277.15	7,301.48	8,691.01	8,191.01	9,125.56	434.55	5.0%	10
52250800	Training	4,000.00	5,475.00	4,000.00	3,969.00	4,000.00	5,500.00	4,000.00	-	0.0%	
52250000	Transportation and Travel	3,500.00	4,510.88	3,500.00	5,171.79	4,000.00	1,000.00	4,000.00	-	0.0%	
52070000	Communications	3,500.00	1,205.16	3,500.00	1,640.02	4,470.00	4,970.00	3,770.00	(700.00)	-15.7%	
52150000	Memberships	2,275.00	2,200.00	2,275.00	2,200.00	2,275.00	2,200.00	2,248.40	(26.60)	-1.2%	
52190000	Publications and Notices	1,500.00	1,112.17	1,500.00	1,433.43	1,500.00	1,960.00	1,500.00	-	0.0%	
52235000	Special Departmental Purchases	1,000.00	1,095.25	1,000.00	2,482.00	1,000.00	606.00	3,500.00	2,500.00	250.0%	11
52251200	Private Mileage	1,000.00	533.60	1,000.00	1,297.66	1,000.00	1,000.00	1,000.00	-	0.0%	
52243900	Filing Fees	850.00	250.00	850.00	450.00	850.00	250.00	850.00	-	0.0%	
52250700	Meals Reimbursement - Taxable	500.00	588.92	500.00	171.97	-	-	-	-	0.0%	
52100300	Insurance: Liability	347.00	347.00	444.00	444.00	321.00	321.00	153.00	(168.00)	-52.3%	
53980200	Capital Replacement/Depreciation*	-	3,931.30	3,931.40	3,931.40	3,931.40	3,931.40	3,931.40	-	0.0%	
		118,063.00	105,166.62	119,506.46	104,685.99	120,489.23	116,240.23	121,174.48	685.25	0.6%	
<b>Contingencies and Reserves</b>											
<u>Account</u>	<u>Description</u>										
54000900	Operating Reserve	40,632.80	-	-	-	-	-	-	-		
54001000	Consultant Contingency	50,000.00	-	-	-	-	-	-	-		
		90,632.80	-	-	-	-	-	-	-		
EXPENSE TOTALS		496,960.80	377,923.59	413,479.46	389,609.25	428,269.56	411,575.15	432,461.12	4,191.56	0.98%	

**Revenues**

		FY2009-10		FY2010-11		FY2011-12		FY2012-13				
		Adopted FY09-10	Actual FY09-10	Adopted FY10-11	Actual FY10-11	Adopted FY11-12	Estimate FY11-12	Proposed Final FY12-13		<i>Difference</i>	<i>Difference</i>	<i>Notes</i>
<b>Intergovernmental Contributions</b>												
<u>Account</u>	<u>Description</u>											
45080600	County of Napa	-	153,965.70	178,009.77	178,010.00	191,550.50	191,550.50	204,787.17	13,236.67	6.91%		
45082200	City of Napa	-	105,428.75	119,646.81	119,647.00	126,330.38	126,330.38	136,583.40	10,253.02	8.12%		
45082400	City of American Canyon	-	22,010.54	27,468.37	27,468.00	32,912.04	32,912.04	33,320.64	408.60	1.24%		
45082300	City of St. Helena	-	11,135.35	12,656.54	12,657.00	12,997.37	12,997.37	14,152.67	1,155.30	8.89%		
45082100	City of Calistoga	-	8,742.73	10,642.45	10,642.00	11,393.34	11,393.34	12,095.39	702.05	6.16%		
45082500	Town of Yountville	-	6,648.33	7,595.60	7,596.00	7,917.37	7,917.37	8,635.07	717.70	9.06%		
		-	307,931.40	356,019.55	356,020.00	383,101.00	383,101.00	409,574.34	26,473.34	6.91%		
<b>Service Charges</b>												
<u>Account</u>	<u>Description</u>											
46003400	Standard Applications Fees	-	18,437.00	10,000.00	24,293.00	10,000.00	8,562.00	10,000.00	-	-		
46003300	Special Application Fees	-	625.00	-	3,187.00	-	175.00	-	-	-		
48040000	Miscellaneous	-	156.30	-	-	-	-	-	-	-		
		-	19,218.30	10,000.00	27,480.00	10,000.00	8,737.00	10,000.00	-	-		
<b>Investments</b>												
<u>Account</u>	<u>Description</u>											
44000300	Interest	-	3,791.48	5,000.00	2,570.00	2,340.00	4,078.20	4,076.00	1,736.00	42.57%		
		-	3,791.48	5,000.00	2,570.00	2,340.00	4,078.20	4,076.00	1,736.00	42.57%		
	REVENUE TOTALS	-	330,941.18	371,019.55	386,070.00	395,441.00	395,916.20	423,650.34	28,209.34	7.13%		

**OPERATING DIFFERENCE** - (43,051) (42,459.91) (3,539) (32,828.56) (15,658.95) (8,810.78)

**MINIMUM THREE MONTH RESERVE GOAL** 124,240.20 102,387.02 106,084.54 107,132.43  
(budgeted expenses less capital depreciation)

**UNRESERVED/UNRESTRICTED FUND BALANCE**

<b>Beginning:</b>	186,574.00	134,344.00	131,692.00	116,033.05
<b>Ending:</b>	134,344.00	131,692.00	116,033.05	107,222.26

**NOTES TO OPERATING BUDGET**

- Account budgets two full-time (Executive Officer and Analyst) and one part-time employee (Secretary). Increase provides merit increase for the Analyst position along with a 1.5% cost-of-living adjustment for all employees
- Account funds health, dental, and basic life insurance for all three employees. The increase is principally attributed to a rise in Kaiser Permanente premiums for all County employees.
- Account funds the Commission's contribution share for employee pension benefits with CalPers. The increase reflects a matching percentage rise in employee-paid benefits in 2012-13.
- Account funds \$100 per diem payments for Commission attendance at each regular, special, or committee meeting. Decrease contemplates a total of seven regular/special meetings along with four committee meetings.
- Account funds the Commission's apportionment for other non pension post employment benefits, such as health coverage. These costs are increasing by 23% for all County employees in 2012-13.
- Account funds the Commission's rental costs for office space. Decrease is tied to a pending office relocation to 1030 Seminary Street, Suite B.
- It is expected the Commission's need for County Counsel services in 2012-13 will remain the same at approximately 140 total hours. An expected 5% increase in the current \$154 hourly rate was budgeted last year, but did not occur. Staff anticipates - for budgeting purposes - a 5% increase will occur in 2012-13.
- Account funds the Commission's technology services that include network (County), electronic document database (Incrementum), and website hosting/updating (Planeteria). An increase is budgeted to fund a new monthly service charge from Granicus to begin live-streaming all Commission meetings along with a rise in County ITS cost; the latter generated by a new cost-recovery method employed by the County.
- Account funds nominal/routine office expenses for the Commission; the largest single cost involving a lease with Xerox for copying/printing. An increase is budgeted to cover new utility costs at 1030 Seminary Street, Suite B.
- Account covers auditing/accounting services provided by the County of Napa as well as funding an independent annual audit. A 5.0% increase in the Auditor's hourly staff rate is budgeted.