



Local Agency Formation Commission of Napa County
Subdivision of the State of California

1030 Seminary Street, Suite B
Napa, California 94559
Phone: (707) 259-8645
Fax: (707) 251-1053
www.napa.lafco.ca.gov

We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture

NOTICE OF REVIEW

April 7, 2015

TO: Interested Parties

FROM: Brendon Freeman, Analyst

SUBJECT: Proposed Budget for 2015-2016

The Local Agency Formation Commission (LAFCO) of Napa County's proposed budget for 2015-2016 was adopted on April 6, 2015. It anticipates LAFCO's operating costs will total \$524,683 and represents a 2.0% increase over the current fiscal year. It also anticipates operating revenues will total \$481,944 with the remaining shortfall – (\$42,739) – to be covered by drawing down on agency reserves.

LAFCO invites members of the public to provide comments on the proposed budget through June 1st when the Commission is scheduled to consider adopting a final budget as part of its regular meeting scheduled at 4:00 P.M. in the County Board Chambers. Written comments should be directed to Brendon Freeman at bfreeman@napa.lafco.ca.gov.

Attachment:

- 1) Proposed Budget for 2015-2016

Joan Bennett, Chair
Councilmember, City of American Canyon

Greg Pitts, Commissioner
Councilmember, City of St. Helena

Juliana Inman, Alternate Commissioner
Councilmember, City of Napa

Diane Dillon, Vice Chair
County of Napa Supervisor, 3rd District

Brad Wagenknecht, Commissioner
County of Napa Supervisor, 1st District

Keith Caldwell, Alternate Commissioner
County of Napa Supervisor, 5th District

Brian J. Kelly, Commissioner
Representative of the General Public

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Peter Banning
Interim Executive Officer



Local Agency Formation Commission of Napa County

Subdivision of the State of California

FY2015-2016 OPERATING BUDGET / PROPOSED

Prepared on April 7, 2015

Expenses		FY2012-13		FY2013-14		FY2014-15		FY2015-16	Difference	
		Adopted FY12-13	Actual FY12-13	Adjusted* FY13-14	Actual FY13-14	Adjusted** FY14-15	Estimate FY14-15	Proposed FY15-16		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100	Salaries and Wages	203,183.19	212,429.87	155,519.15	148,967.67	147,625.00	160,615.00	224,181.83	76,556.83	51.9%
51400	Employee Insurance: Premiums	47,646.00	39,635.35	51,202.80	30,172.56	44,796.00	28,140.00	42,936.00	(1,860.00)	-4.2%
51600	Retirement	37,736.30	37,730.04	39,595.42	28,257.05	39,853.00	30,050.00	43,791.10	3,938.10	9.9%
51605	Other Post Employment Benefits	12,139.00	12,139.00	12,166.00	12,166.16	12,321.00	13,861.00	14,751.00	2,430.00	19.7%
51210	Commissioner/Director Pay	6,400.00	6,000.00	10,000.00	11,500.00	10,000.00	11,125.00	11,000.00	1,000.00	10.0%
51300	Medicare	2,946.16	2,896.38	3,012.22	2,476.78	3,012.00	2,466.00	3,250.64	238.64	7.9%
51305	FICA	-	-	-	193.40	-	302.00	500.00	500.00	New
51205	Cell Phone Allowance	840.00	840.00	840.00	595.00	840.00	682.00	840.00	-	0.0%
51405	Workers Compensation	396.00	396.00	400.00	427.00	428.00	428.00	500.00	72.00	16.8%
51200	401A Employer Contribution	-	-	-	-	1,000.00	300.00	-	(1,000.00)	-100.0%
		311,286.65	312,066.64	272,735.59	234,755.62	259,875.00	247,969.00	341,750.56	81,875.56	31.5%
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52605	Rents and Leases: Building/Land	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	-	0.0%
52140	Legal Services	22,540.00	10,673.44	22,540.00	32,863.95	32,000.00	28,600.00	28,600.00	(3,400.00)	-10.6%
52310	Consulting Services	-	-	61,500.00	58,600.00	121,500.00	121,500.00	55,000.00	(66,500.00)	-54.7%
52130	Information Technology Services	22,009.00	22,149.36	22,374.00	22,374.00	23,663.00	23,663.00	24,052.00	389.00	1.6%
52125	Accounting/Auditing Services	9,125.56	8,051.60	9,125.56	8,460.42	10,000.00	8,850.00	10,000.00	-	0.0%
52600	Rents and Leases: Equipment	6,500.00	5,739.88	6,000.00	5,995.03	6,000.00	6,160.00	6,500.00	500.00	8.3%
53100	Office Supplies	5,500.00	2,375.00	5,000.00	2,301.79	4,000.00	3,325.00	4,000.00	-	0.0%
52905	Business Travel/Mileage	5,000.00	6,528.78	5,000.00	2,882.96	2,000.00	1,380.00	2,000.00	-	0.0%
52900	Training/Conference	4,000.00	6,925.77	4,000.00	7,494.42	8,995.00	8,175.00	9,000.00	5.00	0.1%
53600	Special Departmental Expense	3,500.00	3,415.29	21,500.00	10,850.36	4,000.00	1,685.00	4,000.00	-	0.0%
52515	Maintenance-Software	-	-	-	4,400.61	-	1,127.00	1,500.00	1,500.00	New
53415	Computer Software/License	3,487.13	-	3,487.73	183.36	2,500.00	-	500.00	(2,000.00)	-80.0%
52800	Communications/Telephone	2,970.00	2,486.89	2,950.00	2,488.39	2,950.00	1,215.00	2,000.00	(950.00)	-32.2%
53120	Memberships/Certifications	2,248.00	2,248.00	2,292.96	2,300.00	2,335.00	2,335.00	2,381.00	46.00	2.0%
53205	Utilities: Electric	1,500.00	1,029.77	1,500.00	1,050.64	1,500.00	955.00	1,100.00	(400.00)	-26.7%
52830	Publications and Notices	1,500.00	1,169.59	1,500.00	1,823.00	2,000.00	640.00	1,500.00	(500.00)	-25.0%
52830	Filing Fees	850.00	350.00	850.00	-	500.00	-	500.00	-	0.0%
53110	Freight/Postage	800.00	277.42	800.00	353.68	800.00	325.00	500.00	(300.00)	-37.5%
52700	Insurance: Liability	153.00	148.00	34.63	35.00	100.00	98.00	150.00	50.00	50.0%
52705	Insurance: Premiums	-	-	118.00	-	-	-	-	-	0.0%
52105	Election Services	-	150.00	-	150.00	-	-	150.00	150.00	0.0%
53105	Office Supplies: Furniture/Fixtures	-	322.38	-	-	-	-	-	-	0.0%
54600	Capital Replacement/Depreciation	3,931.40	3,931.40	3,931.00	3,931.00	3,940.00	3,931.00	3,940.00	-	0.0%
		121,174.09	103,532.57	200,063.88	194,098.61	254,343.00	239,524.00	182,933.00	(71,410.00)	-28.1%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	EXPENSE TOTALS	432,460.74	415,599.21	472,799.47	428,854.23	514,218.00	487,493.00	524,683.56	10,465.56	2.0%

* Adjusted Budget for 2013-14 reflects (1) decrease in salary and benefits tied to departure of prior Executive Officer, (2) consulting services for Interim Executive Officer, and (3) Executive Officer recruitment costs.

** Adjusted Budget for 2014-15 reflects (1) decrease in salary and benefits tied to departure of prior Executive Officer, (2) consulting services for Interim Executive Officer, (3) Executive Officer recruitment costs, and (4) new CEQA consulting services.

Revenues

		FY2012-13		FY2013-14		FY2014-15		FY2015-16	Difference	
		Adopted FY12-13	Actual FY12-13	Adjusted FY13-14	Actual FY13-14	Adjusted FY14-15	Estimate FY14-15	Proposed FY15-16		
Intergovernmental										
Account	Description									
43910	County of Napa	204,787.17	204,787.17	209,675.02	209,675.02	215,852.51	215,852.51	224,722.00	8,869.49	4.1%
43950	Other Governmental Agencies	204,787.17	204,787.17	209,675.01	209,675.01	215,852.51	215,852.51	224,722.00	8,869.49	4.1%
----	City of Napa	136,583.40	136,583.40	140,020.50	140,020.50	144,529.41	144,529.41	149,437.56	4,908.15	3.4%
----	City of American Canyon	33,320.64	33,320.64	33,757.20	33,757.20	34,421.92	34,421.92	35,975.28	1,553.36	4.5%
----	City of St. Helena	14,152.67	14,152.67	13,956.84	13,956.84	14,145.09	14,145.09	14,478.36	333.27	2.4%
----	City of Calistoga	12,095.39	12,095.39	12,388.75	12,388.75	12,906.58	12,906.58	13,459.18	552.60	4.3%
----	Town of Yountville	8,635.00	8,635.00	9,551.72	9,551.72	9,849.52	9,849.52	11,371.62	1,522.10	15.5%
		409,574.34	409,574.34	419,350.03	419,350.03	431,705.02	431,705.02	449,444.00	17,738.98	4.1%
Service Charges										
42690	Application/Permit Fees	10,000.00	23,078.00	10,000.00	31,488.00	10,000.00	53,136.00	30,000.00	20,000.00	200.0%
46800	Charges for Services	-	500.00	500.00	375.00	500.00	1,750.00	500.00	-	0.0%
47900	Miscellaneous	-	180.70	-	-	-	-	-	-	0.0%
		10,000.00	23,758.70	10,500.00	31,863.00	10,500.00	54,886.00	30,500.00	20,000.00	190.5%
Investments										
45100	Interest	4,076.00	1,985.03	3,000.00	1,514.00	2,000.00	2,000.00	2,000.00	-	0.0%
		4,076.00	1,985.03	3,000.00	1,514.00	2,000.00	2,000.00	2,000.00	-	0.0%
	REVENUE TOTALS	423,650.34	435,318.07	432,850.03	452,727.03	444,205.02	488,591.02	481,944.00	37,738.98	8.5%
OPERATING DIFFERENCE		(8,810.40)	19,718.86	(39,949.44)	23,872.80	(70,012.98)	1,098.02	(42,739.56)		
Negative Balance Indicates Use of Reserves										

	2012-2013 Actual	2013-2014 Actual	2014-2015 Estimate	2015-2016 Proposed Budget
PERCENTAGE OF OPERATING EXPENSES				
Salaries/Benefits	75.1%	54.7%	50.9%	65.1%
Services/Supplies	24.9%	45.3%	49.1%	34.9%

UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	144,805.34	164,524.20	188,397.00	189,495.02
Ending:	164,524.20	188,397.00	189,495.02	146,755.46

MINIMUM THREE MONTH RESERVE GOAL	107,132.34	117,217.12	127,569.50	130,185.89
---	------------	------------	------------	------------