



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

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

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**NOTICE OF REVIEW**

April 5, 2016

**TO:** Interested Parties

**FROM:** Brendon Freeman, Executive Officer

**SUBJECT: LAFCO Proposed Budget for 2016-2017**

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The Local Agency Formation Commission (LAFCO) of Napa County's proposed budget for 2016-2017 was adopted on April 4, 2016. It anticipates LAFCO's operating costs will total \$505,688 and represents a 3.8% decrease over the current fiscal year. It also anticipates operating revenues will total \$482,444 with the remaining shortfall – (\$23,244) – to be covered by drawing down on agency reserves.

A copy of LAFCO's adopted proposed budget for 2016-2017 is attached for review and comment. Comments should be submitted by e-mail to [bfreeman@napa.lafco.ca.gov](mailto:bfreeman@napa.lafco.ca.gov) no later than May 9, 2016. LAFCO's appointed Budget Committee (Pitts, Wagenknecht, and Freeman) will review all comments received by this date before preparing a final budget for adoption at LAFCO's June 6, 2016 meeting.

Attachment: as stated

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Juliana Inman, Chair  
Councilmember, City of Napa

Greg Pitts, Commissioner  
Councilmember, City of St. Helena

Joan Bennett, Alternate Commissioner  
Councilmember, City of American Canyon

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

Brendon Freeman  
*Executive Officer*



# Local Agency Formation Commission of Napa County

Subdivision of the State of California

## FY2016-2017 OPERATING BUDGET / PROPOSED

Adopted on April 4, 2016

### Expenses

		FY2013-14		FY2014-15		FY2015-16		FY2016-17	<i>Difference</i>	
<u>Account</u>	<u>Description</u>	Adopted FY13-14	Actual FY13-14	Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Estimate FY15-16	<b>Proposed FY16-17</b>		
<b>Salaries and Benefits</b>										
51100 *	Salaries and Wages	155,519.15	148,967.67	147,625.00	150,093.39	152,582.00	130,364.36	<b>218,925.99</b>	<i>66,343.99</i>	<i>43.5%</i>
51200 *	401A Employer Contribution	-	-	1,000.00	300.00	-	1,000.00	<b>1,000.00</b>	<i>1,000.00</i>	<i>-</i>
51205 *	Cell Phone Allowance	840.00	595.00	840.00	682.48	840.00	385.00	<b>420.00</b>	<i>(420.00)</i>	<i>-50.0%</i>
51210	Commissioner/Director Pay	10,000.00	11,500.00	10,000.00	11,125.00	11,000.00	9,375.00	<b>11,000.00</b>	<i>-</i>	<i>0.0%</i>
51300 *	Medicare	3,012.22	2,476.78	3,012.00	2,409.64	3,251.00	1,911.85	<b>3,374.43</b>	<i>123.43</i>	<i>3.8%</i>
51305	FICA	-	193.40	-	496.00	500.00	542.50	<b>550.00</b>	<i>50.00</i>	<i>10.0%</i>
51400 *	Employee Insurance: Premiums	51,202.80	30,172.56	44,796.00	27,678.54	42,936.00	23,340.98	<b>51,754.09</b>	<i>8,818.09</i>	<i>20.5%</i>
51405 *	Workers Compensation	400.00	427.00	428.00	428.00	500.00	461.00	<b>2,221.00</b>	<i>1,721.00</i>	<i>344.2%</i>
51600 *	Retirement	39,595.42	28,257.05	39,853.00	27,040.46	43,791.00	24,598.70	<b>43,689.66</b>	<i>(101.34)</i>	<i>-0.2%</i>
51605 *	Other Post Employment Benefits	12,166.00	12,166.16	12,321.00	12,320.92	14,751.00	14,750.00	<b>14,987.00</b>	<i>236.00</i>	<i>1.6%</i>
		<b>272,735.59</b>	<b>234,755.62</b>	<b>259,875.00</b>	<b>232,574.43</b>	<b>270,151.00</b>	<b>206,729.39</b>	<b>347,922.17</b>	<i>77,771.17</i>	<i>28.8%</i>

\* These accounts were combined and reclassified under Services and Supplies as Administration Services (Account No. 52100). For historical consistency and transparency purposes, this budget sheet displays the old individual accounts.

# Expenses

		FY2013-14		FY2014-15		FY2015-16		FY2016-17				
		Adopted FY13-14	Actual FY13-14	Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Estimate FY15-16	Proposed FY16-17				
<u>Account</u>	<u>Description</u>										<u>Difference</u>	
52100 *	Administration Services	-	-	249,875.00	220,953.43	258,651.00	196,811.89	336,372.17	77,721.17	30.0%		
52105	Election Services	-	150.00	-	75.00	150.00	-	300.00	150.00	0.0%		
52125	Accounting/Auditing Services	9,125.56	8,460.42	10,000.00	8,128.19	10,000.00	8,626.76	9,500.00	(500.00)	-5.0%		
52130	Information Technology Services	22,374.00	22,374.00	24,000.00	23,663.00	24,052.00	24,052.00	24,052.00	-	0.0%		
52140	Legal Services	22,540.00	32,863.95	32,000.00	27,669.59	28,600.00	31,880.00	32,000.00	3,400.00	11.9%		
52310	Consulting Services	61,500.00	58,600.00	107,350.00	78,097.23	126,600.00	107,116.54	25,000.00	(101,600.00)	-80.3%		
52345	Janitorial Services	-	-	-	-	-	360.00	500.00	500.00	NEW		
52515	Maintenance-Software	-	4,400.61	-	1,127.40	1,500.00	1,779.00	2,000.00	500.00	33.3%		
52600	Rents and Leases: Equipment	6,000.00	5,995.03	6,000.00	5,594.26	6,500.00	6,310.40	7,000.00	500.00	7.7%		
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%		
52700	Insurance: Liability	34.63	35.00	100.00	98.00	150.00	304.00	1,206.00	1,056.00	704.0%		
52800	Communications/Telephone	2,950.00	2,488.39	2,950.00	1,231.78	2,000.00	3,125.15	3,000.00	1,000.00	50.0%		
52830	Publications and Notices	1,500.00	1,823.00	2,000.00	728.22	1,500.00	994.59	2,000.00	500.00	33.3%		
52830	Filing Fees	850.00	-	-	-	500.00	300.00	500.00	-	0.0%		
52900	Training/Conference	4,000.00	7,494.42	8,995.00	5,425.52	10,000.00	5,859.50	10,000.00	-	0.0%		
52905	Business Travel/Mileage	5,000.00	2,882.96	2,000.00	1,865.65	2,000.00	1,264.82	2,000.00	-	0.0%		
53100	Office Supplies	5,000.00	2,301.79	4,000.00	3,409.59	4,000.00	2,274.18	4,000.00	-	0.0%		
53110	Freight/Postage	800.00	353.68	800.00	250.00	500.00	250.00	500.00	-	0.0%		
53120	Memberships/Certifications	2,292.96	2,300.00	2,335.00	2,335.00	2,381.00	2,381.00	2,548.00	167.00	7.0%		
53205	Utilities: Electric	1,500.00	1,050.64	1,500.00	1,106.88	1,100.00	1,488.18	1,600.00	500.00	45.5%		
53410	Computer Equipment/Accessories	-	-	-	4,993.29	-	-	-	-	-		
53415	Computer Software/License	3,487.73	183.36	2,500.00	6,150.00	500.00	-	1,000.00	500.00	100.0%		
53600	Special Departmental Expense	21,500.00	10,850.36	15,150.00	128.84	4,000.00	505.00	3,500.00	(500.00)	-12.5%		
54600	Capital Replacement/Depreciation	3,931.00	3,931.00	3,940.00	-	3,940.00	-	-	(3,940.00)	-100.0%		
		199,945.88	194,098.61	251,180.00	197,637.44	255,533.00	224,431.12	157,766.00	(97,767.00)	-38.3%		
<b>Contingencies and Reserves</b>												
<u>Account</u>	<u>Description</u>											
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-		
<b>EXPENSE TOTALS</b>		472,681.47	428,854.23	511,055.00	430,211.87	525,684.00	431,160.51	505,688.17	(19,995.83)	-3.8%		

\* This account reflects the Salaries and Wages accounts that were combined and reclassified under Services and Supplies as Administration Services (Account No. 52100).

Operating expenses for 2014-2015 reflect a one-time \$11,000 cost associated with an EDMS software upgrade project. Agency reserves were utilized to cover this cost.

Operating expenses for 2015-2016 reflect a one-time \$25,000 cost associated with EDMS back-filing project. Agency reserves were utilized to cover this cost.

**Revenues**

		FY2013-14		FY2014-15		FY2015-16		FY2016-17		
		Adopted FY13-14	Actual FY13-14	Adjusted FY14-15	Actual FY14-15	Adjusted FY15-16	Estimate FY15-16	Proposed FY16-17	<i>Difference</i>	
<b>Intergovernmental</b>										
<b>Account</b>	<b>Description</b>									
43910	County of Napa	209,675.02	209,675.02	215,852.51	215,852.51	224,972.00	224,972.00	224,972.00	-	0.0%
43950	Other Governmental Agencies	209,675.01	209,675.01	215,852.51	215,852.51	224,972.00	224,972.00	224,972.00	-	0.0%
----	<i>City of Napa</i>	<i>140,020.50</i>	<i>140,020.50</i>	<i>144,529.41</i>	<i>144,529.41</i>	<i>149,571.00</i>	<i>149,571.00</i>	<b>148,537.19</b>	<i>(1,033.81)</i>	<i>-0.7%</i>
----	<i>City of American Canyon</i>	<i>33,757.20</i>	<i>33,757.20</i>	<i>34,421.92</i>	<i>34,421.92</i>	<i>35,997.00</i>	<i>35,997.00</i>	<b>35,411.78</b>	<i>(585.22)</i>	<i>-1.6%</i>
----	<i>City of St. Helena</i>	<i>13,956.84</i>	<i>13,956.84</i>	<i>14,145.09</i>	<i>14,145.09</i>	<i>14,582.00</i>	<i>14,582.00</i>	<b>16,083.87</b>	<i>1,501.87</i>	<i>10.3%</i>
----	<i>City of Calistoga</i>	<i>12,388.75</i>	<i>12,388.75</i>	<i>12,906.58</i>	<i>12,906.58</i>	<i>13,467.00</i>	<i>13,467.00</i>	<b>13,393.67</b>	<i>(73.33)</i>	<i>-0.5%</i>
----	<i>Town of Yountville</i>	<i>9,551.72</i>	<i>9,551.72</i>	<i>9,849.52</i>	<i>9,849.52</i>	<i>11,355.00</i>	<i>11,355.00</i>	<b>11,545.48</b>	<i>190.48</i>	<i>1.7%</i>
		419,350.03	419,350.03	431,705.02	431,705.02	449,944.00	449,944.00	449,944.00	-	0.0%
<b>Service Charges</b>										
42690	Application/Permit Fees	10,000.00	31,488.00	10,000.00	48,462.00	30,000.00	30,135.00	30,000.00	-	0.0%
46800	Charges for Services	500.00	375.00	500.00	1,375.00	500.00	750.00	500.00	-	0.0%
47900	Miscellaneous	-	-	-	-	-	-	-	-	0.0%
		10,500.00	31,863.00	10,500.00	49,837.00	30,500.00	30,885.00	30,500.00	-	0.0%
<b>Investments</b>										
45100	Interest	3,000.00	1,514.00	2,000.00	2,201.69	2,000.00	1,500.00	2,000.00	-	0.0%
		3,000.00	1,514.00	2,000.00	2,201.69	2,000.00	1,500.00	2,000.00	-	0.0%
	REVENUE TOTALS	432,850.03	452,727.03	444,205.02	483,743.71	482,444.00	482,329.00	482,444.00	-	0.0%
<b>OPERATING DIFFERENCE</b>		(39,831.44)	23,872.80	(66,849.98)	53,531.84	(43,240.00)	51,168.49	(23,244.17)		

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves



	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimate	2016-2017 Proposed Budget
<b>RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)</b>				
Beginning:	15,824.00	19,657.00	19,657.00	19,657.00
Ending:	19,657.00	19,657.00	19,657.00	19,657.00
<b>UNRESERVED/UNRESTRICTED FUND BALANCE</b>				
Beginning:	164,427.00	188,299.80	241,831.64	293,000.13
Ending:	188,299.80	241,831.64	293,000.13	269,755.96
<b>TOTAL FUND BALANCE</b>				
Beginning:	180,251.00	207,956.80	261,488.64	312,657.13
Ending:	207,956.80	261,488.64	312,657.13	289,412.96
<b>MINIMUM THREE MONTH RESERVE GOAL</b>	117,187.62	126,778.75	130,436.00	126,422.04