



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 ⁷	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								
<u>Account</u>	<u>Description</u>							
45080600	County of Napa	-	136,016	-	176,383	-	153,966	185,560 ¹⁰
45082200	City of Napa	-	87,061	-	119,820	-	105,429	124,722 ¹¹
45082400	City of American Canyon	-	23,793	-	27,180	-	22,011	28,633 ¹²
45082300	City of St. Helena	-	10,349	-	12,134	-	11,135	13,193 ¹³
45082100	City of Calistoga	-	8,140	-	9,714	-	8,743	11,094 ¹⁴
45082500	Town of Yountville	-	6,672	-	7,534	-	6,648	7,918 ¹⁵
		-	272,032	-	352,765	-	307,931	371,120
Service Charges								
<u>Account</u>	<u>Description</u>							
46003400	Standard Applications Fees	-	4,050	-	16,155	-	18,687	10,000
46003300	Special Application Fees	-	500	-	120	-	-	-
48040000	Miscellaneous	-	13	-	-	-	-	-
		-	4,563	-	16,275	-	18,687	10,000
Investments								
<u>Account</u>	<u>Description</u>							
44000300	Interest	-	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 partime (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.