



Local Agency Formation Commission
LAFCO of Napa County

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May 5, 2008
Agenda Item No. 7d

April 28, 2008

TO: Local Agency Formation Commission

FROM: Keene Simonds, Executive Officer

SUBJECT: Recommended Office Improvements in 2008-2009 (Action)

The Commission will consider a report recommending funding for two office improvements in 2008-2009 to implement an electronic document management system and develop a new website. The Commission will consider directing the Budget Committee to add the estimated \$55,000 cost for the two office improvements into a proposed final budget for presentation at the June 2, 2008 meeting. Unexpended revenues from 2007-2008 would be used to fund the two office improvements.

California Government Code Section 56380 directs the Commission to make its own arrangements for office space, personnel, and supplies necessary to perform its planning and regulatory duties. This code section authorizes the Commission to contract with any public agency or private company in providing for its own provisions.

Background

At the April 7, 2008 meeting, the Commission adopted a proposed budget for 2008-2009. The adopted proposed budget reflects the recommendations of the Budget Committee (Kelly and Gingles) and projects a total increase in operating costs of 6.5 percent, or \$30,496. The majority of the projected increase is attributed to contractual obligations associated with the Commission's support services agreement with the County of Napa relating to employee salaries and benefits.

In preparing the proposed budget, the Committee identified and considered the merits of funding two office improvements: (a) implementing an electronic document management system and (b) developing a new website. However, given the other increases in the proposed budget, the Committee decided not to incorporate additional funds for either office improvement to limit the fiscal impact on the Commission's six funding agencies.

Jack Gingles, Commissioner
Mayor, City of Calistoga

Juliana Inman, Commissioner
Councilmember, City of Napa

Cindy Coffey, Alternate Commissioner
Councilmember, City of American Canyon

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

Bill Dodd, Commissioner
County of Napa Supervisor, 4th District

Mark Luce, Alternate Commissioner
County of Napa Supervisor, 2nd District

Brian J. Kelly, Vice Chair
Representative of the General Public

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Keene Simonds
Executive Officer

Discussion

Staff anticipates the Commission will finish the current fiscal year with approximately \$176,402 in unexpended revenues, which consists of agency contributions, application fees, and interest earned on invested funds. Almost half of the anticipated amount of unexpended revenues relates to salary and benefit savings associated with the extended vacancy of the analyst position. The remaining amount is expected to be drawn from budgeted operating contingency and reserve funds.

It is the practice of the Commission to return all unexpended revenues to the agencies in the form of credits towards their contribution to the next year's budget. Credits are calculated by staff and based on each agency's percentage share of the prior year's budget. The average total credit given to the agencies over the last five fiscal years has been approximately \$129,830.

The anticipated and above-average surplus in unexpended revenues presents a new opportunity for the Commission to fund the implementation of an electronic document management system and development of a new website without increasing the agencies' overall budget contribution in 2008-2009. The following analysis outlines the benefits, costs, procedures, and budget-related impacts associated with the Commission holding and carrying forward unexpended revenues from the current fiscal year to fund both office improvements in the next fiscal year.

Analysis

Benefits

The Commission's current document management system consists of retaining paper-based information in on-site and off-site storage facilities.¹ Implementing an electronic document management system through an outside vendor would allow the Commission to centralize information regardless of source or volume in one single digital repository. Other key benefits would include the ability to efficiently and uniformly catalog, store, and retrieve internal and external documents and images, such as certificates, minutes, resolutions, reports, and written and electronic correspondence. This office improvement would also provide long-term security of all agency documents as well as gradually eliminate the need for on and off-site storage facilities.

The Commission's current website was developed and is managed by staff using Adobe GoLive 5.0. This software program is becoming increasingly outdated and contributes to a modest website with limited information. This software also relies on antiquated code entries for editing, which makes training new employees difficult. Developing a new website using an outside vendor would allow the Commission to make more information available on the website in a customer-friendly format. This office improvement would also help establish interactive tools to better serve the public, such as a search site, online forms, and eventually video recordings of Commission meetings.

¹ Paper documents stored off-site are located in the County of Napa's records storage facility at 994 Kaiser Road, Napa.

Costs

A reasonable cost estimate to implement an electronic document management system is approximately \$25,000. This cost estimate is based on communications with several different vendors and includes purchasing software and equipment as well as providing staff training. Notably, approximately one-fifth (\$5,000) of the cost estimate is attributed to purchasing a server. It is possible that the Commission could avoid this expenditure by receiving permission to use the County's server. However, it is not known at this time whether the County would permit its server to host the Commission's electronic document management system due to possible storage capacity constraints.² Annual cost for license and technical support is estimated at approximately \$2,000.

A reasonable cost estimate to develop a new website is approximately \$30,000. This cost estimate is drawn from information generated from a recent request for proposal issued by the City of Calistoga to develop its new website. The cost estimate includes the vendor designing a custom website as well as providing staff training for content management. Annual cost for hosting and technical support is estimated at approximately \$2,000.

Procedures

It is possible the Commission could enter into vendor agreements this fiscal year to implement an electronic document management system and develop a new website given that surplus funds are available in the budget. However, with a little less than two months remaining in the fiscal year, this option would not provide sufficient time for staff to develop and issue request for proposals for either office improvement, which is recommended to help ensure cost-savings. Additionally, even if a vendor was contracted immediately, it is not certain that they could complete their task and receive payment before the end of the fiscal year.

In response to the above-described time constraints, staff contacted the County Auditor's Office to discuss the appropriate procedures to hold and use unexpended revenues from the current fiscal year to fund the two office improvements in 2008-2009. The Auditor's Office recommends a two-step approach: (a) add the amount of money needed to fund the office improvements to next year's budget while (b) holding and carrying forward a corresponding amount of unexpended revenues.

The recommendation of the Auditor's Office is different from the anticipated process conveyed by staff to the Budget Committee in the course of preparing the proposed budget. Markedly, drawing from earlier practices, staff anticipated the Commission simply holding the required amount of unexpended revenues at the end of the fiscal year for retention in its undesignated fund balance for withdraw next fiscal year. However, the Auditor's Office believes this practice should be avoided because it does not provide sufficient authority for the Commission to spend the money on known and planned improvements in 2008-2009.

² An additional one-fifth of the higher cost range is attributed to purchasing a high-volume desktop scanner (\$5,000).

Budget-Related Impacts

There are two key budget-related impacts associated with funding the implementation of an electronic document management system and development of a new website in 2008-2009 following the procedures recommended by the County Auditor's Office. First, at the next regular meeting, the Commission would need to adopt a final budget for 2008-2009 incorporating the two one-time expenditures resulting in a total increase in operating costs of 18.3 percent, or \$85,496. Second, the Commission would deviate from its established practice in returning all unexpended revenues to the funding agencies in the form of credits.

Although the costs were not incorporated into the proposed budget adopted last month, staff did anticipate the possible use of unexpended revenues to fund the two office improvements in 2008-2009 in the initial draft allocation that was also presented in April. Specifically, staff used a low number (\$87,879) to project the total amount of unexpended revenues to be returned to the funding agencies in the form of credits. This initial draft allocation presented in April and then circulated to each agency is provided in Attachment A.

Staff has prepared an updated draft allocation identifying each funding agencies' projected share of the Commission's budget in 2008-2009 that (a) includes the additional \$55,000 to fund the two office improvements and (b) projects total credits in the amount of \$175,000. Substantively, these two changes result in projected invoice amounts for each agency that are measurably less than what was reflected in the initial draft allocation issued in April. This updated draft allocation is provided in Attachment B.³

Conclusion

Staff believes that implementing an electronic document management system and developing a new website are warranted expenditures and will help build the Commission's organization capacity in terms of improving efficiency and accountability. Staff also believes that the Commission is presented with a unique opportunity to leverage the surplus funds generated from the extended vacancy of the analyst position to address two valuable office improvements with limited fiscal impact to the agencies.

Staff does regret not communicating earlier with the Auditor's Office to discuss the appropriate procedures for the Commission to hold and carry forward unexpended revenues from 2007-2008 to 2008-2009. Earlier communication would have prompted staff to advise the Budget Committee to include the additional funds for the two office improvements in the proposed budget presented to the Commission in April.

³ Staff has also prepared an updated draft allocation that (a) does not include the additional \$55,000 to fund the two office improvements but (b) does project total credits in the amount of \$175,000. This updated draft allocation is provided in Attachment C.

Recommendation

If it is the preference of the Commission to fund the implementation of an electronic document management system and development of a new website in 2008-2009, the following actions should be taken:

- 1) Direct the Budget Committee to add \$55,000 to the proposed final budget for 2008-2009; and
- 2) Direct staff to send a notice to each funding agency advising of the additional operating costs to be added to the proposed final budget for 2008-2009, which the Commission will consider as part of a public hearing on June 2, 2008.

If it is the preference for the Commission not to fund either office improvement in 2008-2009, no actions are necessary.

Respectfully submitted,

Keene Simonds
Executive Officer

Attachments: as stated

FY2008-2009 Draft Allocation for Annual LAFCO Costs to County and Cities (4/8/08)
(Alternative Allocation Formula Approved by Cities)

ATTACHMENT A

Step 1	LAFCO Budget	Final FY07-08	Draft Proposed FY08-09	Difference Dollar	Difference Percentage			
	Total	\$ 466,671.72	\$ 497,167.80	\$ 30,496.08	6.5%			
Step 2	Annual Allocation							
	50% to County	\$ 233,335.86	\$ 248,583.90	\$ 15,248.04	6.5%			
	50% to Cities	\$ 233,335.86	\$ 248,583.90	\$ 15,248.04	6.5%			
Step 3a	Cities' Share Based on Total General Taxes*							
	<u>General Tax Revenues</u>	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
	Secured & Unsecured Property Tax	\$ 4,545,186	\$ 701,215	\$ 6,145,405	\$ 1,832,604	\$ 356,712	\$ 13,581,122	
	Voter Approved Indettedness Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Property Tax	\$ 812,106	\$ 280,020	\$ 4,175,654	\$ 322,645	\$ 217,200	\$ 5,807,625	
	Sales and Use Taxes	\$ 1,141,614	\$ 387,446	\$ 7,296,549	\$ 1,764,833	\$ 333,917	\$ 10,924,359	
	Transportation Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Transient Lodging Tax	\$ 119,303	\$ 2,257,440	\$ 5,697,141	\$ 1,163,367	\$ 2,842,489	\$ 12,079,740	
	Franchises	\$ 305,033	\$ 130,702	\$ 2,243,052	\$ 128,643	\$ 50,602	\$ 2,858,032	
	Business License Taxes	\$ 141,421	\$ 131,693	\$ 2,351,101	\$ 133,008	\$ 3,767	\$ 2,760,990	
	Real Property Transfer Taxes	\$ 248,217	\$ 36,734	\$ 637,586	\$ 57,077	\$ 16,143	\$ 995,757	
	Utility Users Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Non-Property Taxes	\$ 1,666,103	\$ 244,010	\$ 2,375,561	\$ 481,299	\$ 101,189	\$ 4,868,162	
	Total	\$ 8,978,983	\$ 4,169,260	\$ 30,922,049	\$ 5,883,476	\$ 3,922,019	\$ 53,875,787	
	Percentage of Total Taxes to all Cities	16.7%	7.7%	57.4%	10.9%	7.3%	100%	
Step 3b	Cities' Share Based on Total Population**	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
	Population	16,031	5,302	76,997	5,993	3,290	107,613	
	Population Percentage	14.90%	4.93%	71.55%	5.57%	3.06%	100%	
Step 4	Cities Allocation Formula	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
	Cities' Share Based on Total General Taxes	16.7%	7.7%	57.4%	10.9%	7.3%	100%	
	Portion of LAFCO Budget	\$ 16,571.68	\$ 7,694.82	\$ 57,069.97	\$ 10,858.59	\$ 7,238.51	40%	
	Cities' Share Based on Total Population	14.90%	4.93%	71.55%	5.57%	3.06%	100%	
	Portion of LAFCO Budget	\$ 22,218.78	\$ 7,348.51	\$ 106,716.93	\$ 8,306.23	\$ 4,559.90	60%	
	Total Agency Allocation	\$ 38,790.45	\$ 15,043.33	\$ 163,786.90	\$ 19,164.81	\$ 11,798.41	\$ 248,583.90	
	Allocation Share	15.6046%	6.0516%	65.8880%	7.7096%	4.7462%	100%	
Step 5	FY08-09 Projected Invoice	<u>County</u>	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Agencies</u>
	FY07-08 Agency Share	\$ 248,583.90	\$ 38,790.45	\$ 15,043.33	\$ 163,786.90	\$ 19,164.81	\$ 11,798.41	\$ 497,167.80
	Less Agency Credits***	\$ 43,939.63	\$ 6,856.60	\$ 2,659.05	\$ 28,950.94	\$ 3,387.57	\$ 2,085.46	\$ 87,879.25
	Net Invoice	\$ 204,644.28	\$ 31,933.85	\$ 12,384.28	\$ 134,835.95	\$ 15,777.25	\$ 9,712.95	\$ 409,288.55

Notes:

* Draft amounts are drawn from the FY04-05 State Controller's Cities Annual Report and does not include functional revenues.

** Draft amounts are drawn from the California Department of Finance, January 2007. Estimates for January 1, 2008 are not expected to be released until May 1, 2008

*** Staff has incorporated a total credit amount of \$87,879.2. This amount reflects LAFCO's budgeted reserve and contingency operating funds for FY07-08. Acutal credits will not be determined until the end of the fiscal year.

FY2008-2009 Updated Draft Allocation for Annual LAFCO Costs to County and Cities (4/28/08)
(Alternative Allocation Formula Approved by Cities)

ATTACHMENT B

Step 1	LAFCO Budget		Final <u>FY07-08</u>	Draft Proposed <u>FY08-09</u>	Difference <u>Dollar</u>	Difference <u>Percentage</u>			
	Total	\$	466,671.72	\$ 552,167.80	\$ 85,496.08	18.3%			
Step 2	Annual Allocation								
	50% to County	\$	233,335.86	\$ 276,083.90	\$ 42,748.04	18.3%			
	50% to Cities	\$	233,335.86	\$ 276,083.90	\$ 42,748.04	18.3%			
Step 3a	Cities' Share Based on Total General Taxes*								
	<u>General Tax Revenues</u>		<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
	Secured & Unsecured Property Tax	\$	4,545,186	\$ 701,215	\$ 6,145,405	\$ 1,832,604	\$ 356,712	\$ 13,581,122	
	Voter Approved Indettedness Property Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Property Tax	\$	812,106	\$ 280,020	\$ 4,175,654	\$ 322,645	\$ 217,200	\$ 5,807,625	
	Sales and Use Taxes	\$	1,141,614	\$ 387,446	\$ 7,296,549	\$ 1,764,833	\$ 333,917	\$ 10,924,359	
	Transportation Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	Transient Lodging Tax	\$	119,303	\$ 2,257,440	\$ 5,697,141	\$ 1,163,367	\$ 2,842,489	\$ 12,079,740	
	Franchises	\$	305,033	\$ 130,702	\$ 2,243,052	\$ 128,643	\$ 50,602	\$ 2,858,032	
	Business License Taxes	\$	141,421	\$ 131,693	\$ 2,351,101	\$ 133,008	\$ 3,767	\$ 2,760,990	
	Real Property Transfer Taxes	\$	248,217	\$ 36,734	\$ 637,586	\$ 57,077	\$ 16,143	\$ 995,757	
	Utility Users Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Non-Property Taxes	\$	1,666,103	\$ 244,010	\$ 2,375,561	\$ 481,299	\$ 101,189	\$ 4,868,162	
	Total	\$	8,978,983	\$ 4,169,260	\$ 30,922,049	\$ 5,883,476	\$ 3,922,019	\$ 53,875,787	
	Percentage of Total Taxes to all Cities		16.7%	7.7%	57.4%	10.9%	7.3%	100%	
Step 3b	Cities' Share Based on Total Population**		<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
	Population		16,031	5,302	76,997	5,993	3,290	107,613	
	Population Percentage		14.90%	4.93%	71.55%	5.57%	3.06%	100%	
Step 4	Cities Allocation Formula		<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
	Cities' Share Based on Total General Taxes		16.7%	7.7%	57.4%	10.9%	7.3%	100%	
	Portion of LAFCO Budget	\$	18,404.95	\$ 8,546.07	\$ 63,383.43	\$ 12,059.84	\$ 8,039.28	40%	
	Cities' Share Based on Total Population		14.90%	4.93%	71.55%	5.57%	3.06%	100%	
	Portion of LAFCO Budget	\$	24,676.76	\$ 8,161.45	\$ 118,522.66	\$ 9,225.12	\$ 5,064.35	60%	
	Total Agency Allocation	\$	43,081.71	\$ 16,707.52	\$ 181,906.09	\$ 21,284.95	\$ 13,103.63	\$ 276,083.90	
	Allocation Share		15.6046%	6.0516%	65.8880%	7.7096%	4.7462%	100%	
Step 5	FY08-09 Projected Invoice		<u>County</u>	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Agencies</u>
	FY07-08 Agency Share	\$	276,083.90	\$ 43,081.71	\$ 16,707.52	\$ 181,906.09	\$ 21,284.95	\$ 13,103.63	\$ 552,167.80
	Less Agency Credits***	\$	88,201.00	\$ 13,763.41	\$ 5,337.57	\$ 58,113.87	\$ 6,799.94	\$ 4,186.20	\$ 176,402.00
	Net Invoice	\$	187,882.90	\$ 29,318.30	\$ 11,369.95	\$ 123,792.21	\$ 14,485.01	\$ 8,917.43	\$ 375,765.80

Notes:

* Draft amounts are drawn from the FY04-05 State Controller's Cities Annual Report and does not include functional revenues.

** Draft amounts are drawn from the California Department of Finance, January 2007. Estimates for January 1, 2008 are not expected to be released until May 1, 2008

*** Staff projects a total credit amount of \$176,402, which represents all unexpended revenues remaining from FY07-08. Actual credits will not be determined until the end of the fiscal year

FY2008-2009 Updated Draft Allocation for Annual LAFCO Costs to County and Cities (4/28/08)
(Alternative Allocation Formula Approved by Cities)

ATTACHMENT C

Step 1	LAFCO Budget		Final FY07-08	Draft Proposed FY08-09	Difference Dollar	Difference Percentage			
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	<u>General Tax Revenues</u>		<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
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	Franchises	\$	305,033	\$ 130,702	\$ 2,243,052	\$ 128,643	\$ 50,602	\$ 2,858,032	
	Business License Taxes	\$	141,421	\$ 131,693	\$ 2,351,101	\$ 133,008	\$ 3,767	\$ 2,760,990	
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	Utility Users Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Non-Property Taxes	\$	1,666,103	\$ 244,010	\$ 2,375,561	\$ 481,299	\$ 101,189	\$ 4,868,162	
	Total	\$	8,978,983	\$ 4,169,260	\$ 30,922,049	\$ 5,883,476	\$ 3,922,019	\$ 53,875,787	
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	Total Agency Allocation	\$	38,790.45	\$ 15,043.33	\$ 163,786.90	\$ 19,164.81	\$ 11,798.41	\$ 248,583.90	
	Allocation Share		15.6046%	6.0516%	65.8880%	7.7096%	4.7462%	100%	
Step 5	FY08-09 Projected Invoice		<u>County</u>	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Agencies</u>
	FY07-08 Agency Share	\$	248,583.90	\$ 38,790.45	\$ 15,043.33	\$ 163,786.90	\$ 19,164.81	\$ 11,798.41	\$ 497,167.80
	Less Agency Credits***	\$	88,201.00	\$ 13,763.41	\$ 5,337.57	\$ 58,113.87	\$ 6,799.94	\$ 4,186.20	\$ 176,402.00
	Net Invoice	\$	160,382.90	\$ 25,027.04	\$ 9,705.76	\$ 105,673.02	\$ 12,364.87	\$ 7,612.21	\$ 320,765.80

Notes:

* Draft amounts are drawn from the FY04-05 State Controller's Cities Annual Report and does not include functional revenues.

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