



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

June 2, 2014

Agenda Item No. 6c (Public Hearing)

May 22, 2014

TO: Local Agency Formation Commission

FROM: Budget Committee

SUBJECT: Adopt a Final Budget for Fiscal Year 2014-2015

The Commission will consider adopting a final budget setting operational expenses and revenues for 2014-2015. The recommended final budget is nearly identical to the proposed budget adopted in April and subsequently circulated for public review. Operating expenses total \$456,560 and represents a 3.4% decrease over the current fiscal year. Operating revenues total \$444,205 with the majority coming from local funding agencies; the latter of which would increase by 2.9%. The anticipated shortfall – (\$12,355) – would be covered by agency reserves.

Local Agency Formation Commissions (LAFCOs) are responsible under State law for annually adopting a proposed budget by May 1st and a final budget by June 15th. State law specifies the proposed and final budgets shall – at a minimum – be equal to the budget adopted for the previous fiscal year unless LAFCO finds the reduced costs will nevertheless allow the agency to fulfill its prescribed regulatory and planning duties. LAFCOs must adopt their proposed and final budgets at noticed public hearings.

A. Recommendation

It is recommended the Commission adopt the attached draft resolution with the recommended final budget for reasons provided in this report with any desired changes.

B. Background

Prescriptive Funding Sources

LAFCO of Napa County's ("Commission") annual operating expenses are principally funded by the County of Napa and the Cities of American Canyon, Calistoga, Napa, St. Helena, and Yountville. State law specifies the County is responsible for one half of the Commission's operating expenses while the remaining amount is to be apportioned among the five cities. The current formula for allocating the cities' shares of the Commission's budget was adopted by the municipalities in 2003 as an alternative to the standard method outlined in State law and is based on a weighted calculation of population and general tax revenues. Additional funding – typically representing less than one-fifth of total revenues – is budgeted from application fees and interest earnings.

Joan Bennett, Vice Chair
Councilmember, City of American Canyon

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

Brian J. Kelly, Chair
Representative of the General Public

Greg Pitts, Commissioner
Councilmember, City of St. Helena

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

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Juliana Inman, Alternate Commissioner
Councilmember, City of Napa

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

Laura Snideman
Executive Officer

Adopted Budget Policies

It is the policy of the Commission to utilize a Budget Committee (“Committee”) to inform the agency’s decision-making process in adopting an annual operating budget. The Commission establishes a Committee for each fiscal year to include two appointed Commissioners and the Executive Officer. The Committee’s core responsibilities are divided between three distinct and sequential phases highlighted by preparing draft, proposed, and final budgets for Commission action between February and June.¹

Two pertinent policy determinations underlie the Committee’s work and related recommendations to the Commission. First, it is the policy of the Commission to ensure the agency is appropriately funded to effectively and proactively meet its prescribed duties while controlling operating expenses whenever possible to limit the financial impact on the funding agencies. Markedly, and by practice, this means utilizing reserves when appropriate to minimize increases in agency contributions. Second, it is the policy of the Commission to retain sufficient reserves to equal no less than three months of budgeted operating expenses in the affected fiscal year less any capital depreciation.

2014-2015 Committee / Actions to Date

The 2014-2015 Budget Committee conducted a noticed public meeting on January 23, 2014 to review and develop draft recommendations on the Commission’s operating expenses and revenues for the upcoming fiscal year.² Four specific budget factors permeated the Committee’s review. First, the Committee considered baseline agency costs to maintain the current level of services at next year’s projected price for labor and supplies. Second, the Committee considered whether adjustments – increases or decreases – in baseline agency costs are appropriate to accommodate changes in need or demand. Third, upon a preliminary setting of operating expenses, the Committee considered the need for increases in agency contributions and whether agency reserves should be utilized to lower contribution requirements. Fourth, the Committee compared the preliminary setting of operating expenses and revenues to previous fiscal years and the current consumer price index for the region.

¹ The Committee’s initial responsibility is to present a draft budget for Commission approval in February before it is circulated for comment to each funding agency for no less than 21 days. The draft budget provides the opportunity for the Committee to identify and propose recommendations on changes in baseline expenditures for Commission feedback. It also provides the funding agencies with an opportunity to review and comment on the Commission’s anticipated budget needs relative to their own budgeting processes. The Committee’s second formal action is to incorporate the comments received from the funding agencies during the initial review along with any updated cost and revenue projections into a proposed budget for Commission adoption in April. The adopted proposed budget is subsequently circulated to the funding agencies for review and comment for another 21 day period. The adopted proposed budget is also posted for public review and comment on the Commission’s website. The Committee’s third and final formal action is to incorporate the comments received from the funding agencies and general public on the proposed budget into a final budget for Commission adoption in June. Changes incorporated in the final budget are generally limited to minor updates or to address new information on specific budgetary needs.

² The Commission appointed Commissioners Joan Bennett and Greg Pitts to the 2014-15 Budget Committee at its December 2, 2013 meeting.

The Committee incorporated the four described budget factors – existing baseline costs, warranted changes in baseline costs, revenue needs, and relationship to the price index – in presenting a draft budget at the Commission’s February 3, 2014 meeting. The draft represented a “status-quo” in generally maintaining existing service levels and highlighted by preserving current staff at 2.5 fulltime equivalent employees. The draft budget contemplated a decrease in operating expenses of 1.4% to \$456,525. The draft contemplated an increase in operating revenues of 1.5% to \$442,685 with the remaining shortfall – (\$13,840) – to be covered by drawing down on agency reserves. The Commission approved the draft as submitted and directed the Committee to seek comments from the funding agencies in anticipation of taking action on a proposed budget in April. Electronic copies of the approved draft were sent to all six local agencies with a request to provide written comments by March 7th. No formal comments were received.

The Committee returned with a proposed budget for adoption by the Commission as part of a noticed public hearing on April 7th. The proposed budget was substantively identical to the earlier approved draft given overall expense and revenue projections proved to be holding with their respective totals slightly increasing to \$456,560 and \$444,205. It is important to note that the Commission approved new budget adjustments prior to the April meeting that increased operating expenses for the current fiscal year. This had the effect of widening the gap between current fiscal year expenses and projected expenses for next fiscal year as identified within the proposed budget. Subsequently, operating expenses identified in the proposed budget represent a 3.4% decrease over the current fiscal year. The proposed budget was adopted by the Commission with direction to the Committee to initiate a second review to the funding agencies in anticipation of taking action on a final budget in June. Electronic copies of the approved draft budget were sent to all six local agencies with a request to provide written comments by May 2nd. An electronic copy was also posted to the agency website. Comments were received questioning if sufficient resources are available to complete Municipal Service Reviews and Sphere of Influence updates in accordance with the Commission-adopted schedule and requesting a cost analysis of contracting with a different service provider for independent legal services. The Executive Officer will be considering both of these items and return to the Commission with recommended actions at a later date.

C. Discussion

The Committee returns with a recommended final budget in line-item form for consideration by the Commission as part of a noticed public hearing. The final budget is nearly identical to the proposed version that was adopted in April with changes limited to slight adjustments within the individual agency contribution accounts that have been updated to incorporate new population and general tax revenue data generated by the State of California. A detailed summary and justification of the final budget’s operating expenses and revenues follows with the corresponding line-item general ledger showing all affected accounts provided as an exhibit to the attached draft resolution of approval.

Operating Expenses

The final budget provides for a decrease in operating expenses from \$472,799 to \$456,560; a difference of \$16,239 or (3.4%) over the adjusted budget amount for the current fiscal year and an amount that remains unchanged from the April meeting. Nearly all of the decrease lies within the services/supplies unit with the majority associated with the Commission transitioning from a consulting services agreement for interim Executive Officer services to a full-time Executive Officer with standard salary and benefits. The final budget incorporates a limited number of changes to reflect current fiscal year expense trends with the changes summarized below.

- The Committee proposes increasing the salaries and wages account from \$155,519 to \$212,625. The proposed change represents a \$57,106 or 36.7% increase and accounts for hiring a full-time Executive Officer. The Committee proposes a corresponding decrease of \$61,500 in the consulting services account that is budgeted for the interim Executive Officer during the current fiscal year.
- The Committee proposes decreasing the employee insurance premiums account from \$51,203 to \$44,796. The proposed change represents a \$6,407 or 12.5% decrease and reconciles the previous practice of counting the part-time Commission Secretary as a full-time employee for purposes of budgeting benefits.
- The Committee proposes increasing the legal service account from \$22,540 to \$32,000. The proposed change represents a \$9,460 or 42% increase and reflects a current trend in which Commission Counsel is utilized on an expanded basis to aid in the establishment of and transition to the new Executive Officer.
- The Committee proposes decreasing the special departmental expense account from \$21,500 to \$4,000. The proposed change represents a \$17,500 or 81.4% decrease and eliminates a budgeted expense associated with the County Human Resource Department's efforts to recruit the new Executive Officer.

The following table summarizes recommended operating expenses in the final budget.

Expense Unit	Adjusted FY13-14	Final FY14-15	Change %
1) Salaries/Benefits	272,735	323,875	18.8
2) Services/Supplies	200,064	132,685	(33.7)
3) Contingencies	0	0	0.0
	\$472,799	\$456,560	(3.4)

Operating Revenues

The final budget provides for an increase in operating revenues from \$432,850 to \$444,205; a difference of \$11,355 or 2.6% over the current fiscal year. It is proposed nearly the entire amount of operating revenues – \$431,705 – would be drawn from agency contributions and reflect an increase over the current fiscal year of \$12,355 or 2.9%. Importantly, while an increase to the funding agencies is recommended, the projected amount has been reduced by the Committee by budgeting the use \$12,355 of reserves in the next fiscal year. Service charges and interest earnings on the fund balance invested by the County Treasurer represent the remaining portion of operating revenues in the proposed budget. No changes in service charges are proposed. A \$1,000 decrease in interest earnings is budgeted based on current fiscal year collections.

The following table summarizes recommended operating revenues in the final budget.

Revenue Unit	Adjusted FY13-14	Final FY14-15	Change \$	Change %
1) Agency Contributions	419,350	431,705	12,355	2.9
(a) County of Napa	209,675	215,853	6,177	2.9
(b) City of Napa	140,020	144,529	4,509	3.2
(c) City of American Canyon	33,757	34,422	665	2.0
(d) City of St. Helena	13,957	14,145	188	1.4
(e) City of Calistoga	12,389	12,907	518	4.2
(f) Town of Yountville	9,552	9,850	298	3.1
2) Service Charges	10,500	10,500	0	0.0
3) Interest Earnings	3,000	2,000	1,000	(33.3)
Total	\$432,850	\$444,205	\$11,355	2.6

D. Analysis

The recommended final budget for 2014-2015 accomplishes the Committee’s two core objectives to (a) provide sufficient resources to maintain current service levels while (b) minimizing impacts on the six funding agencies by limiting their contribution increases. In particular, the final budget preserves present staff and service levels the Committee believes are merited given the agency’s prescribed and expanding duties. The recommended final budget also provides additional monies to retain an outside consultant to facilitate the next biannual workshop as well as provide per diems for members to represent the Commission at outside events and meetings, such as the CALAFCO annual conferences. Finally, despite allocating \$12,355 as offsetting revenues, the recommended final budget positions the Commission to finish 2014-2015 with an available fund balance of \$152,362; an amount more than sufficient to meet the Commission’s policy to retain a minimum reserve fund balance equal to three months of operating expenses.

E. Procedures for Consideration

This item has been noticed as a public hearing as required under the Commission's adopted policy. The recommended course of action during the meeting is as follows:

- 1) Receive verbal report from staff;
- 2) Open the public hearing (mandatory) and invite public testimony;
- 3) Close the public hearing;
- 4) Facilitate Commission questions and discussion; and
- 5) Take action

Attachments:

- 1) Draft Resolution of Approval (Final Budget Provided as Exhibit "A")
- 2) Local Agency Contributions Worksheet

RESOLUTION NO. ____**RESOLUTION OF
THE LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY
ADOPTING A FINAL BUDGET FOR THE 2014-2015 FISCAL YEAR**

WHEREAS, the Local Agency Formation Commission of Napa County (hereinafter referred to as “Commission”) is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 et seq.) to adopt a proposed budget no later than May 1st and a final budget by June 15th; and

WHEREAS, the Commission appoints and utilizes a Budget Committee to help inform and make decisions regarding the agency’s funding requirements; and

WHEREAS, the Commission adopted a proposed budget prepared by the Budget Committee at a noticed public hearing on April 7, 2014; and

WHEREAS, at the direction of the Commission, the Budget Committee circulated for review and comment the adopted proposed budget to the administrative and financial officers of each of the six local agencies that contribute to the Commission budget; and

WHEREAS, the Commission reviewed all substantive written and verbal comments concerning the adopted proposed budget; and

WHEREAS, the Budget Committee prepared a report with recommendations for a final budget; and

WHEREAS, the Budget Committee’s report on a final budget has been presented to the Commission in the manner provided by law; and

WHEREAS, the Commission heard and fully considered all the evidence presented at its public hearing on the final budget held on June 2, 2014; and

WHEREAS, the Commission determined the final budget projects the staffing and program costs of the Commission as accurately and appropriately as is possible.

NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

1. The final budget as outlined in Exhibit “A” is approved.
2. The final budget provides the Commission sufficient resources to fulfill its regulatory and planning responsibilities in accordance with Government Code Section 56381(a).

The foregoing resolution was duly and regularly adopted by the Commission at a regular meeting held on June 2, 2014 by the following vote:

AYES: Commissioners _____

NOES: Commissioners _____

ABSTAIN: Commissioners _____

ABSENT: Commissioners _____

ATTEST: Laura Snideman
Executive Officer

RECORDED: Kathy Mabry
Commission Secretary



Local Agency Formation Commission of Napa County

Subdivision of the State of California

EXHIBIT A

FY2014-2015 OPERATING BUDGET / FINAL

Prepared on May 21, 2014

Expenses

		FY2011-12		FY2012-13		FY2013-14		FY2014-15	Difference	
		Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Actual FY12-13	Adjusted* FY13-14	Estimate FY13-14	Final FY14-15		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100	Salaries and Wages	202,387.60	203,108.73	203,183.19	212,429.87	155,519.15	150,400.00	212,624.80	57,105.65	36.7%
51105	Extended Hours	-	-	-	-	-	95.00	-	-	-
51400	Employee Insurance: Premiums	45,648.12	37,643.35	47,646.00	39,635.35	51,202.80	35,600.00	44,796.00	(6,406.80)	-12.5%
51600	Retirement	36,701.99	36,871.55	37,736.30	37,730.04	39,595.42	24,850.00	39,853.01	257.59	0.7%
51605	Other Post Employment Benefits	9,341.00	9,341.00	12,139.00	12,139.00	12,166.00	12,166.00	12,321.00	155.00	1.3%
51210	Commissioner/Director Pay	9,600.00	5,700.00	6,400.00	6,000.00	10,000.00	12,000.00	10,000.00	-	0.0%
51300	Medicare	2,934.62	2,790.20	2,946.16	2,896.38	3,012.22	2,500.00	3,012.22	(0.00)	0.0%
51305	FICA	-	-	-	-	-	93.00	-	-	-
51205	Cell Phone Allowance	840.00	843.50	840.00	840.00	840.00	140.00	840.00	-	0.0%
51405	Workers Compensation	327.00	327.00	396.00	396.00	400.00	427.00	428.00	28.00	7.0%
51110	Extra Help	-	-	-	-	-	-	-	-	-
51115	Overtime	-	-	-	-	-	-	-	-	-
		307,780.33	296,625.33	311,286.65	312,066.64	272,735.59	238,271.00	323,875.02	51,139.43	18.8%
Services and Supplies										
<u>Account</u>	<u>Description</u>									
52605	Rents and Leases: Building/Land	29,280.00	29,280.00	25,560.00	25,560.00	25,560.00	25,560.00	25,560.00	-	0.0%
52140	Legal Services	22,540.00	17,593.30	22,540.00	10,673.44	22,540.00	26,000.00	32,000.00	9,460.00	42.0%
52310	Consulting Services	-	-	-	-	61,500.00	61,500.00	-	(61,500.00)	-100.0%
52130	Information Technology Services	24,630.83	23,385.87	22,009.00	22,149.36	22,374.00	22,374.00	24,000.00	1,626.00	7.3%
52125	Accounting/Auditing Services	8,691.01	7,340.78	9,125.56	8,051.60	9,125.56	8,200.00	10,000.00	874.44	9.6%
52600	Rents and Leases: Equipment	-	-	6,500.00	5,739.88	6,000.00	6,200.00	6,000.00	-	0.0%
53100	Office Supplies	12,000.00	14,508.46	5,500.00	2,375.00	5,000.00	2,700.00	4,000.00	(1,000.00)	-20.0%
52905	Business Travel/Mileage	5,000.00	2,253.35	5,000.00	6,528.78	5,000.00	4,000.00	2,000.00	(3,000.00)	-60.0%
52900	Training/Conference	4,000.00	5,141.00	4,000.00	6,925.77	4,000.00	7,000.00	8,000.00	4,000.00	100.0%
53600	Special Departmental Expense	1,000.00	426.64	3,500.00	3,415.29	21,500.00	17,500.00	4,000.00	(17,500.00)	-81.4%
53415	Computer Software/License	-	-	3,487.13	-	3,487.73	3,487.00	3,500.00	12.27	0.4%
52800	Communications/Telephone	4,470.00	2,329.81	2,970.00	2,486.89	2,950.00	2,500.00	2,950.00	-	0.0%
53120	Memberships/Certifications	2,275.00	2,200.00	2,248.00	2,248.00	2,292.96	2,300.00	2,335.00	42.04	1.8%
53205	Utilities: Electric	-	-	1,500.00	1,029.77	1,500.00	1,100.00	1,500.00	-	0.0%
52830	Publications and Notices	1,500.00	2,255.64	1,500.00	1,169.59	1,500.00	1,750.00	1,500.00	-	0.0%
52830	Filing Fees	850.00	237.50	850.00	350.00	850.00	-	500.00	(350.00)	-41.2%
53110	Postage/Freight	-	-	800.00	277.42	800.00	300.00	800.00	-	0.0%
52700	Insurance: Liability	321.00	321.00	153.00	148.00	34.63	35.00	100.00	65.37	188.8%
52705	Insurance: Premiums	-	-	-	-	118.00	-	-	(118.00)	-100.0%
52105	Election Services	-	-	-	150.00	-	150.00	-	-	-
53105	Office Supplies: Furniture/Fixtures	-	-	-	322.38	-	-	-	-	-
54600	Capital Replacement/Depreciation	3,931.40	3,931.40	3,931.40	3,931.40	3,931.00	3,931.00	3,940.00	9.00	0.2%
		120,489.24	111,204.75	121,174.09	103,532.57	200,063.88	196,587.00	132,685.00	(67,378.88)	-33.7%
Contingencies and Reserves										
<u>Account</u>	<u>Description</u>									
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	EXPENSE TOTALS	428,269.57	407,830.08	432,460.74	415,599.21	472,799.47	434,858.00	456,560.02	(16,239.45)	-3.4%

* 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) County Human Resources' recruitment to hire a permanent Executive Officer.

Revenues

		FY2011-12		FY2012-13		FY2013-14		FY2014-15			
		Adopted	Actual	Adopted	Actual	Adjusted	Estimate	Final			
		FY11-12	FY11-12	FY12-13	FY12-13	FY13-14	FY13-14	FY14-15			
<u>Account</u>	<u>Description</u>								<u>Difference</u>		
Intergovernmental											
43910	County of Napa	191,550.50	191,550.50	204,787.17	204,787.17	209,675.02	209,675.02	215,852.51	6,177.49	2.9%	
43950	Other Governmental Agencies	191,550.50	191,550.50	204,787.17	204,787.17	209,675.01	209,675.01	215,852.51	6,177.50	2.9%	
----	City of Napa	126,330.38	126,330.38	136,583.40	136,583.40	140,020.50	140,020.50	144,529.41	4,508.91	3.2%	
----	City of American Canyon	32,912.04	32,912.04	33,320.64	33,320.64	33,757.20	33,757.20	34,421.92	664.72	2.0%	
----	City of St. Helena	12,997.37	12,997.37	14,152.67	14,152.67	13,956.84	13,956.84	14,145.09	188.25	1.3%	
----	City of Calistoga	11,393.34	11,393.34	12,095.39	12,095.39	12,388.75	12,388.75	12,906.58	517.83	4.2%	
----	Town of Yountville	7,917.37	7,917.37	8,635.00	8,635.00	9,551.72	9,551.72	9,849.52	297.80	3.1%	
		383,101.00	383,101.00	409,574.34	409,574.34	419,350.03	419,350.03	431,705.02	12,354.99	2.9%	
Service Charges											
42690	Application/Permit Fees	10,000.00	8,562.00	10,000.00	23,078.00	10,000.00	13,750.00	10,000.00	-		
46800	Charges for Services	-	475.00	-	500.00	500.00	250.00	500.00	-		
47900	Miscellaneous	-	50.00	-	180.70	-	-	-	-		
		10,000.00	9,087.00	10,000.00	23,758.70	10,500.00	14,000.00	10,500.00	-	0.0%	
Investments											
45100	Interest	2,340.00	2,472.66	4,076.00	1,985.03	3,000.00	1,800.00	2,000.00	(1,000.00)	-33.3%	
		2,340.00	2,472.66	4,076.00	1,985.03	3,000.00	1,800.00	2,000.00	(1,000.00)	-33.3%	
	REVENUE TOTALS	395,441.00	394,660.66	423,650.34	435,318.07	432,850.03	435,150.03	444,205.02	11,354.99	2.6%	
OPERATING DIFFERENCE		(32,828.57)	(13,169)	(8,810.40)	19,718.86	(39,949.44)	292.03	(12,355.00)			

Negative Balance Indicates Use of Reserves

	2011-2012	2012-2013	2013-2014	2014-2015
	Actual	Actual	Estimate	Final Budget
PERCENTAGE OF OPERATING EXPENSES				
Salaries/Benefits	72.7%	75.1%	54.8%	70.9%
Services/Supplies	27.3%	24.9%	45.2%	29.1%

UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	157,875.26	144,706.26	164,425.12	164,717.15
Ending:	144,706.26	164,425.12	164,717.15	152,362.15

MINIMUM THREE MONTH RESERVE GOAL	106,084.54	107,132.34	117,217.12	113,155.01
---	------------	------------	------------	------------



Local Agency Formation Commission of Napa County

Subdivision of the State of California

ATTACHMENT TWO

2014-2015 Agency Contributions Calculation

Step 1		Total Agency Contributions		FY14-15	Difference	Difference		
		<u>FY13-14</u>	<u>FY14-15</u>	<u>Adjusted</u>	<u>Dollar</u>	<u>Percentage</u>		
Total		419,350.03	456,560.02	431,705.02	\$ 12,354.99	2.9%		
Step 2		Allocation Between County and Cities		Difference	Difference			
		<u>FY13-14</u>	<u>FY14-15</u>	<u>Dollar</u>	<u>Percentage</u>			
50% to the County of Napa	\$	209,675.02	\$ 215,852.51	\$ 6,177.50	2.9%			
50% to the 5 Cities	\$	209,675.02	\$ 215,852.51	\$ 6,177.50	2.9%			
Step 3a		Cities' Share Based on Total General Tax Revenues (FY2011-2012)						
	<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		5,926,892.00	1,199,821.00	15,373,925.00	2,671,753.00	528,809.00	25,701,200.00	
Voter Approved Indebtedness Property Tax		-	-	-	-	-	-	
Other Property Tax		1,260,017.00	435,604.00	8,539,986.00	496,144.00	381,274.00	11,113,025.00	
Sales and Use Taxes		1,533,614.00	703,402.00	9,295,426.00	1,457,199.00	596,133.00	13,585,774.00	
Transportation Tax		-	-	-	-	-	-	
Transient Lodging Tax		934,679.00	3,768,443.00	11,504,810.00	1,521,007.00	4,291,778.00	22,020,717.00	
Franchises		585,412.00	159,607.00	1,747,943.00	178,383.00	110,616.00	2,781,961.00	
Business License Taxes		149,667.00	140,882.00	2,660,959.00	160,982.00	11,350.00	3,123,840.00	
Real Property Transfer Taxes		87,161.00	23,384.00	335,029.00	77,881.00	7,617.00	531,072.00	
Utility Users Tax		-	-	-	-	-	-	
Other Non-Property Taxes		490,881.00	199,625.00	2,816,404.00	462,770.00	205,710.00	4,175,390.00	
Total		\$ 10,968,323	\$ 6,630,768	\$ 52,274,482	\$ 7,026,119	\$ 6,133,287	\$ 83,032,979	
Percentage of Total Taxes to all Cities		13.2%	8.0%	63.0%	8.5%	7.4%	100%	
Step 3b		Cities' Share Based on Total Population (1/1/14)						
		<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
Population		20,001	5,224	78,358	5,943	3,017	112,543	
Population Percentage		17.77%	4.64%	69.62%	5.28%	2.68%	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		13.2%	8.0%	63.0%	8.5%	7.4%	100%	
Portion of LAFCO Budget		11,405.30	6,894.94	54,357.09	7,306.04	6,377.64	40%	
Cities' Share Based on Total Population		17.77%	4.64%	69.62%	5.28%	2.68%	100%	
Portion of LAFCO Budget		23,016.62	6,011.64	90,172.31	6,839.05	3,471.88	60%	
Total Agency Allocation		\$ 34,421.92	\$ 12,906.58	\$ 144,529.41	\$ 14,145.09	\$ 9,849.52	\$ 215,852.51	
Allocation Share		15.9470%	5.9794%	66.9575%	6.5531%	4.5631%	100%	
Step 5		FY14-15 Invoices						
		<u>County of Napa</u>	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Agencies</u>
	\$	215,852.51	\$ 34,421.92	\$ 12,906.58	\$ 144,529.41	\$ 14,145.09	\$ 9,849.52	\$ 431,705.02
<i>Difference From FY13-14:</i>	\$	<i>6,177.49</i>	\$ <i>664.72</i>	\$ <i>517.83</i>	\$ <i>4,508.91</i>	\$ <i>188.25</i>	\$ <i>297.80</i>	\$ <i>12,354.99</i>
		<i>2.95%</i>	<i>1.97%</i>	<i>4.18%</i>	<i>3.22%</i>	<i>1.35%</i>	<i>3.12%</i>	<i>2.95%</i>