



Local Agency Formation Commission
LAFCO of Napa County

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April 5, 2010
Agenda Item No. 7b (Public Hearing)

March 29, 2010

TO: Local Agency Formation Commission

FROM: Budget Committee (Chilton, Kelly, and Simonds)

SUBJECT: Proposed Budget for Fiscal Year 2010-2011

The Commission will consider a proposed budget for 2010-2011 projecting overall expenses at \$413,480. The proposed budget is nearly identical to a draft approved at the February meeting and anticipates expenses will decrease by 16.8%. The proposed budget also continues to incorporate several substantive changes to the budget process, including the elimination of apportioning annual reserves and contingencies in favor of establishing a policy to maintain three months of operating reserves in the fund balance. The proposed budget is being presented to the Commission for adoption

The Local Agency Formation Commission of Napa County (“Commission”) is responsible for annually adopting a proposed budget by May 1st and a final budget by June 15th. In preparing for its own provisions, the Commission has established a Budget Committee (“Committee”) consisting of two appointed Commissioners and the Executive Officer. The Committee’s initial responsibility is to prepare and present a draft proposed budget for approval by the Commission before it is circulated for comment to each funding agency. It has been the practice of the Commission to receive proposed and final budgets from the Committee for adoption at its April and June meetings, respectively.

A. Background

The Commission’s operating expenses are 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 apportioned among the five cities based on a weighted calculation of population and general tax revenues. It has been the practice of the Commission to only budget operating expenses given its prescribed funding sources. It has also been the practice of the Commission to return all of its unspent revenues (contributions, application fees, etc.) to the funding agencies in the form of credits towards their calculated shares of the subsequent fiscal year budget. The Commission’s adopted operating expenses along with agency credits and apportionments over the last five fiscal years follow.

Juliana Inman, Chair
Councilmember, City of Napa

Lewis Chilton, Commissioner
Councilmember, Town of Yountville

Joan Bennett, Alternate Commissioner
Councilmember, City of American Canyon

Bill Dodd, Vice Chair
County of Napa Supervisor, 4th District

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

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

Brian J. Kelly, Commissioner
Representative of the General Public

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Keene Simonds
Executive Officer

	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
Adopted Expenses	<u>\$436,915</u>	<u>\$456,758</u>	<u>\$466,672</u>	<u>\$552,168</u>	<u>\$496,961</u>
Agency Credits					
County of Napa.....	44,343	72,658	91,669	99,701	94,515
City of Napa.....	30,827	49,793	62,807	65,691	63,508
City of American Canyon..	4,974	9,126	11,909	15,558	14,631
City of St. Helena.....	3,597	5,813	7,188	7,687	6,786
City of Calistoga.....	2,967	4,737	5,612	6,034	5,391
Town of Yountville.....	1,977	3,190	4,154	4,732	4,199
	<u>88,686</u>	<u>145,317</u>	<u>183,338</u>	<u>199,402</u>	<u>189,030</u>
Agency Contributions					
County of Napa.....	174,114	155,720	141,667	176,383	153,966
City of Napa.....	118,873	106,679	90,934	119,820	105,429
City of American Canyon..	22,477	20,542	24,502	27,180	22,011
City of St. Helena.....	13,849	12,095	10,801	12,134	11,135
City of Calistoga.....	11,324	9,243	8,509	9,714	8,743
Town of Yountville.....	7,592	7,160	6,920	7,534	6,648
	<u>348,229</u>	<u>311,411</u>	<u>283,333</u>	<u>352,765</u>	<u>307,931</u>
	<u>\$436,915</u>	<u>\$456,758</u>	<u>\$466,672</u>	<u>\$552,168</u>	<u>\$496,961</u>

At the December 3, 2009 meeting, Commissioners Chilton and Kelly were appointed to the Budget Committee (“Committee”). The Committee met on January 13, 2010 to review the Commission’s operating expenses for the upcoming fiscal year. The Committee created a spending baseline to identify agency expenses to maintain the current level of services at next fiscal year’s price for labor and supplies. In reviewing the spending baseline, the Committee considered actual expenses from previous fiscal years and whether adjustments in spending are appropriate to reflect anticipated changes in demand or need. The Committee also focused on whether changes to the overall budget process are warranted to improve the financial management of the agency. Proposed changes identified by the Committee are outlined below:

- Begin budgeting revenues.
- Maintain the fund balance to be equal to three months of operating expenses at the beginning of each fiscal year.
- No longer budget an annual operating reserve or consultant contingency in favor of relying on the agency’s fund balance to cover unexpected expenses.

The Committee incorporated the preceding changes in preparing and presenting a draft proposed budget for 2010-2011 totaling \$413,480 in operating expenses at the Commission’s February 1, 2010 meeting. The Commission approved the draft proposed budget as submitted and directed staff to seek comments from the funding agencies in anticipation of considering formal adoption of the item in April. Staff mailed notice to all six funding agencies the following day inviting their review and comment on the approved draft proposed budget. No comments were received.

B. Discussion

The Committee returns with a proposed budget for consideration by the Commission. The proposed budget is nearly identical to the draft approved in February with the exception of minor changes to anticipated revenues. An expanded discussion of projected expenses and revenues in 2010-2011 follows.

Expenses

The proposed budget projects the Commission's operating expenses in 2010-2011 will total \$413,480. This projected amount is unchanged from the earlier approved draft and represents a decrease of \$83,481 or 16.8% over the current fiscal year. Almost all of the decrease is attributed to the Committee's recommendation to eliminate the annual reserve and consultant contingency. Also attributing to the decrease is a sizeable reduction in the annual service charge by the County for providing information technology services (ITS) based on their own calculation in apportioning user costs.

Notwithstanding the overall decrease in operating expenses, certain account costs are scheduled to increase in 2010-2011. Expenses in the salaries/benefits unit are expected to increase by 2.0% with the majority tied to accommodating recent and pending merit advances for staff consistent with the County's job classification system. Expenses in the services/supplies unit are also expected to increase primarily due to funding a new account to provide capital replacement for the agency's recently purchased electronic document management system. The aforementioned savings in ITS, though, helps reduce the overall increase in the services/supplies unit to 1.2%.

<u>Expense Unit</u>	<u>Adopted FY09-10</u>	<u>Proposed FY10-11</u>	<u>Change</u>
Salaries/Benefits	<u>288,265</u>	<u>293,973</u>	<u>2.0</u>
Services/Supplies	<u>118,063</u>	<u>119,506</u>	<u>1.2</u>
Contingencies/Reserves	<u>90,633</u>	<u>0</u>	
	<u>\$496,961</u>	<u>\$413,480</u>	<u>(16.8%)</u>

Revenues

The proposed budget projects nearly nine-tenths of all revenues in 2010-2011 will be drawn from agency contributions and will total \$367,797. This projected amount, which has been reduced by 1% from the earlier approved draft, represents a 19.5% increase over agency contributions collected for the current fiscal year. The expected increase in agency contributions corresponds with the anticipated decrease in unspent revenues available at the end of this fiscal year to be converted into agency credits. In particular, credits for the current fiscal year totaled \$189,030 while credits for the upcoming fiscal year are expected to equal \$30,682. The cause of the expected decrease in credits is two-fold. First, actual salary and benefit costs increased due to the filling of the analyst position after nearly a two-year vacancy. Second, in conjunction with the recommendation to eliminate annual reserve and contingency appropriations, the

Committee proposes to hold back \$99,620 in unspent revenues from the credit pool to set the fund balance equal to three months of operating expenses. Expected application fees, interest earned on savings, and the aforementioned agency credits will provide the remaining revenues necessary to cover anticipated operating expenses.

Revenue Type	FY09-10	Proposed FY10-11	Change
Agency Contributions			
County of Napa.....	153,966	183,899	19.4
City of Napa.....	105,429	125,029	18.6
City of American Canyon...	22,011	27,118	23.2
City of St. Helena.....	11,135	13,263	19.1
City of Calistoga.....	8,743	10,460	19.6
Town of Yountville.....	6,648	8,028	20.8
	<u>307,931</u>	<u>367,797</u>	<u>19.4</u>
Agency Credits	<u>189,030</u>	<u>30,682</u>	<u>(83.7)</u>
Application Fees	---	<u>10,000</u>	---
Interest	---	<u>5,000</u>	---
	<u>\$496,961</u>	<u>\$413,480</u>	<u>(16.8%)</u>

C. Analysis

The proposed budget for 2010-2011 is close to identical to the earlier approved draft, which generated no comments from the funding agencies. The proposed budget accomplishes the Committee's core objectives to (a) provide sufficient resources to maintain current service levels while (b) minimizing impacts on the funding agencies by limiting increases in discretionary expenses. The former accomplishment allows the Commission to preserve present staffing levels, which the Committee believes is merited given the agency's increasing workload. Most notably, along with processing applicant proposals and preparing municipal service reviews and sphere of influence updates, staff has assumed additional duties ranging from implementing an electronic document management system to expanding roles within the statewide association. Any reduction in staffing levels would create a corresponding decrease in fulfilling current duties. Further, while the funding agencies will experience a one-fifth rise in their contributions, the increase marks a natural readjustment given the higher-than-average credit totals received for the current fiscal year due to vacancy of the analyst position for most of 2008-2009.

Additionally, the Committee's proposed changes to the budget process will improve the financial management of the Commission. Budgeting revenues, for example, will provide a transparent connection between operating expenses and funding sources at the time of budget adoption rather than continuing to invoice the funding agencies their calculated contributions in August without public discussion. Eliminating annual appropriations for operating reserves and consultant contingencies in favor of establishing a fund balance policy to maintain three months of operating expenses to cover unexpected events benefits both the Commission and funding agencies. The Commission will benefit from the change by clarifying its financial position at the end of each fiscal year by reducing the

amount of cash tied to agency credits remaining in the fund balance. The funding agencies will benefit from the change by enjoying more cost-certainty by receiving a more accurate and relatively stable appropriation charge at the beginning of each fiscal year.

D. Recommendation

It is recommended for the Commission to take the following actions:

- 1) Adopt the attached draft resolution approving the proposed budget for 2010-2011 with any desired changes;
- 2) Direct the Executive Officer to circulate the adopted proposed budget for review and comment to each funding agency; and
- 3) Direct the Executive Officer to schedule a public hearing for the Commission to consider adopting a final budget at its June 7, 2010 meeting.

Respectfully submitted on behalf of the Committee,

Keene Simonds
Executive Officer

Attachments:

- 1) Draft Resolution Adopting a Proposed Budget for FY10-11
- 2) Draft Agency Contribution Calculation for FY10-11

RESOLUTION NO. ____

**RESOLUTION OF
THE LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY
ADOPTING A PROPOSED BUDGET FOR THE 2010-2011 FISCAL YEAR**

WHEREAS, the Local Agency Formation Commission of Napa County (hereinafter referred to as “the Commission”) is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 et seq., hereinafter referred to as “Act”) to adopt a proposed budget for the next fiscal year; and

WHEREAS, Government Code Section 56381 requires the Commission to adopt a proposed budget no later than May 1; and

WHEREAS, at the direction of the Commission, the Executive Officer circulated for review and comment an approved draft 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 draft proposed budget; and

WHEREAS, the Executive Officer prepared a report concerning the proposed budget, including his recommendations thereon; and

WHEREAS, the Executive Officer’s report was 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 proposed budget held on April 5, 2010; and

WHEREAS, the Commission determined the proposed 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 proposed budget as outlined in Exhibit One is approved.
2. The reduction in overall operating costs will nevertheless continue to allow the Commission to fulfill its regulatory and planning responsibilities as required under Government Code Section 56381(a).

The foregoing resolution was duly and regularly adopted by the Commission at a regular meeting held on April 5, 2010 by the following vote:

AYES: Commissioners _____

NOES: Commissioners _____

ABSTAIN: Commissioners _____

ABSENT: Commissioners _____

ATTEST: Keene Simonds
Executive Officer

RECORDED: Kathy Mabry
Commission Secretary



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	Draft 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	191,024	198,347 ¹	2,767	1.4%
51300500	Group Health Insurance	43,168	18,983	40,148	21,406	36,471	32,069	37,954 ²	1,483	4.1%
51300100	Retirement: Pension	31,583	21,093	34,551	26,283	34,064	32,631	34,992	928	2.7%
51200500	Commissioner Per Diems	9,600	5,500	9,600	4,400	9,600	5,600	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	2,639	2,876	40	1.4%
51301800	Cell Phone Allowance	840	847	840	845	840	845	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	273,682	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	20,162	26,010 ⁴	1,020	4.1%
52180200	Information Technology Services	16,387	16,387	17,768	17,768	22,438	19,184	18,439 ⁵	(3,999)	-17.8%
52170000	Office Expenses	15,000	7,261	15,000	10,917	15,000	12,235	15,000	-	0.0%
52185000	Financial Services	25,650	23,314	26,933	6,182	7,883	7,100	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	2,082	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	1,500	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	350	850	-	0.0%
52250700	Meals Reimbursement - Taxable	-	-	-	-	500	500	500	-	0.0%
52100300	Insurance: Liability	352	352	546	545	347	347	444	97	28.0%
53980200	Capital Replacement	-	-	-	-	-	3,931	3,931 ⁷	3,931	
		123,739	111,792	186,617	143,633	118,063	111,258	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	\$ 384,940	\$ 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	Draft FY10-11
Intergovernmental Contributions							
Account	Description						
45080600	-	136,016	-	176,383	-	153,966	183,899 ¹⁰
45082200	-	87,061	-	119,820	-	105,429	125,029 ¹¹
45082400	-	23,793	-	27,180	-	22,011	27,118 ¹²
45082300	-	10,349	-	12,134	-	11,135	13,263 ¹³
45082100	-	8,140	-	9,714	-	8,743	10,460 ¹⁴
45082500	-	6,672	-	7,534	-	6,648	8,028 ¹⁵
	-	272,032	-	352,765	-	307,931	367,797
Service Charges							
Account	Description						
46003400	-	4,050	-	16,155	-	12,875	10,000
46003300	-	500	-	120	-	250	-
48040000	-	13	-	-	-	156	-
	-	4,563	-	16,275	-	13,281	10,000
Investments							
Account	Description						
44000300	-	12,743	-	10,459	-	5,000	5,000
		12,743		10,459		5,000	5,000
REVENUE TOTALS	-	\$ 289,338	-	\$ 379,499	-	326,213	\$ 382,797
NET SURPLUS/DEFICIT		\$ 5,717		\$ (10,188)		(58,727)	\$ (30,682)
USE OF PRIOR YEAR FUND BALANCE	****	\$ -	****	\$ 10,188	****	\$ 58,727	\$ 30,682
END OF YEAR FUND BALANCE	****	\$ 222,059	****	\$ 211,870	****	\$ 99,619	16

NOTES

- 1) This account budgets two fulltime (Executive Officer and Analyst) and one parttime (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 \$30,682 in unexpended funds from FY09-10. Specific credits are as follows: County, \$15,341; Napa, \$10,430; American Canyon, \$2,262; St. Helena, \$1,106; Calistoga, \$873; and Yountville, \$670.
- 16) Estimated fund balance equals three months of operating expenses for LAFCO.



2010-2011 Agency Contributions Calculation

Step 1 LAFCO Budget		Final	Draft	Difference	Difference			
		<u>FY09-10</u>	<u>FY10-11</u>	<u>Dollar</u>	<u>Percentage</u>			
Total	\$	496,961.00	398,479	\$ (98,481.54)	-19.8%			
Step 2 Annual Allocation								
50% to County	\$	248,480.50	\$ 199,239.73	\$ (49,240.77)	-19.8%			
50% to Cities	\$	248,480.50	\$ 199,239.73	\$ (49,240.77)	-19.8%			
Step 3a Cities' Share Based on Total General Tax Revenues*								
<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		6,265,858.00	953,770.00	13,751,776.00	2,267,306.00	425,896.00	23,664,606.00	
Voter Approved Indebtedness Property Tax		-	-	-	-	-	-	
Other Property Tax		1,203,862.00	375,059.00	5,623,677.00	394,550.00	273,316.00	7,870,464.00	
Sales and Use Taxes		1,230,269.00	556,366.00	9,452,398.00	1,895,072.00	474,868.00	13,608,973.00	
Transportation Tax		-	-	-	-	-	-	
Transient Lodging Tax		230,321.00	2,521,951.00	7,779,417.00	1,492,781.00	3,231,799.00	15,256,269.00	
Franchises		368,922.00	163,947.00	1,376,621.00	152,442.00	68,212.00	2,130,144.00	
Business License Taxes		176,800.00	139,846.00	3,037,618.00	155,162.00	6,320.00	3,515,746.00	
Real Property Transfer Taxes		132,635.00	34,265.00	455,298.00	85,761.00	24,770.00	732,729.00	
Utility Users Tax		-	-	-	-	-	-	
Other Non-Property Taxes		517,555.00	182,231.00	3,490,163.00	593,776.00	94,471.00	4,878,196.00	
Total	\$	10,126,222	\$ 4,927,435	\$ 44,966,968	\$ 7,036,850	\$ 4,599,652	\$ 71,657,127	
Percentage of Total Taxes to all Cities		14.1%	6.9%	62.8%	9.8%	6.4%	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		16,503	5,331	77,831	5,960	3,263	108,888	
Population Percentage		15.16%	4.90%	71.48%	5.47%	3.00%	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		14.1%	6.9%	62.8%	9.8%	6.4%	100%	
Portion of LAFCO Budget		11,262.22	5,480.21	50,011.53	7,826.27	5,115.66	40%	
Cities' Share Based on Total Population		15.16%	4.90%	71.48%	5.47%	3.00%	100%	
Portion of LAFCO Budget		18,117.99	5,852.69	85,447.58	6,543.25	3,582.32	60%	
Total Agency Allocation	\$	29,380.21	\$ 11,332.91	\$ 135,459.11	\$ 14,369.52	\$ 8,697.98	\$ 199,239.73	
Allocation Share		14.7462%	5.6881%	67.9880%	7.2122%	4.3656%	100%	
Step 5 FY10-11 Invoices								
		<u>County</u>	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Agencies</u>
FY10-11 Agency Share	\$	199,239.73	\$ 29,380.21	\$ 11,332.91	\$ 135,459.11	\$ 14,369.52	\$ 8,697.98	\$ 398,479.46
Less Agency Credits***	\$	15,341.07	\$ 2,262.22	\$ 872.61	\$ 10,430.09	\$ 1,106.42	\$ 669.73	\$ 30,682.13
Net Invoice	\$	183,898.66	\$ 27,117.99	\$ 10,460.30	\$ 125,029.03	\$ 13,263.09	\$ 8,028.25	\$ 367,797.33
<i>Difference From FY09-10:</i>	\$	29,932.96	\$ 5,107.45	\$ 1,717.57	\$ 19,600.28	\$ 2,127.74	\$ 1,379.92	\$ 59,865.94
		19%	23%	20%	19%	19%	21%	19%