



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

Agenda Item 6b (Public Hearing)

TO: Local Agency Formation Commission

PREPARED BY: Budget Committee (Gregory, Freeman, Vacant)

MEETING DATE: June 4, 2018

SUBJECT: Final Budget for Fiscal Year 2018-2019

RECOMMENDATION

It is recommended the Commission take the following actions:

- 1) Open the public hearing and take testimony;
- 2) Close the public hearing; and
- 3) Adopt the draft resolution approving the final budget for 2018-2019 with any desired changes (Attachment One).

BACKGROUND AND SUMMARY

LAFCOs are responsible for annually adopting a proposed budget by May 1st and a final budget by June 15th pursuant to California Government Code Section 56381. This statute 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.

Consistent with the Commission’s *Budget Policy* (Attachment Two), on December 4, 2017, the Commission appointed Brian J. Kelly and Ryan Gregory to serve with the Executive Officer on an ad hoc subcommittee (“Budget Committee”) to inform the agency’s decision-making process in adopting an annual operating budget.

On May 7, 2018, Brian J. Kelly’s term as Public Member expired, resulting in a vacancy in one of the Budget Committee seats.

Margie Mohler, Chair
Councilmember, Town of Yountville

Scott Sedgley, Commissioner
Councilmember, City of Napa

Kenneth Leary, Alternate Commissioner
Councilmember, City of American Canyon

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

Diane Dillon, Commissioner
County of Napa Supervisor, 3rd District

Ryan Gregory, Alternate Commissioner
County of Napa Supervisor, 2nd District

Gregory Rodeno, Commissioner
Representative of the General Public

Vacant, Alternate Commissioner
Representative of the General Public

Brendon Freeman
Executive Officer

Adopted Proposed Budget

On April 2, 2018, the Commission adopted a proposed budget for 2018-2019. Operating expenses in the proposed budget total \$691,146 and represent a 29.4% increase over the current fiscal year. The increase in expenses is primarily tied to a Countywide Water and Wastewater Municipal Service Review (MSR) consistent with the Commission's recently adopted Strategic Plan 2018-2022. Operating revenues in the proposed budget total \$476,319 with the remaining \$214,827 shortfall to be covered by drawing down on the Commission's unrestricted fund balance ("reserves").

The proposed budget was circulated to all local agencies and the public for review and comment from April 3, 2018, through May 11, 2018. No comments were received.

Prescriptive Funding Sources

The Commission's annual operating expenses are principally funded by the County of Napa and the Cities of American Canyon, Calistoga, Napa, St. Helena, and Town of 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 (60%) and general tax revenues (40%). Additional funding – typically representing less than one-tenth of total revenues – is budgeted from anticipated application fees and interest earnings.

Reserves Policy

The *Budget Policy* directs the Commission to ensure the agency is appropriately funded to effectively and proactively carry out its responsibilities while controlling operating expenses to limit the financial impact on the funding agencies. This means utilizing reserves, when appropriate, to offset increases in agency contributions. The *Budget Policy* also directs the Commission to retain reserves equal to a minimum of four months (33%) of budgeted operating expenses in the affected fiscal year.

Final Budget

The final budget is nearly identical to the adopted proposed budget except for minor adjustments to the local agency contributions based on the California Department of Finance's recently updated population estimates. Additionally, two line-items related to retirement expenses under the Salaries and Benefits unit were adjusted to reflect more accurate estimates, resulting in a net decrease of \$23 in overall expenses relative to the adopted proposed budget. The final budget positions the Commission to finish the 2018-2019 fiscal year with available reserves totaling \$244,295; an amount representing 35.3% of proposed operating expenses. This amount is consistent with the Commission's policy directive as it relates to maintaining minimum reserves. A detailed summary of operating expenses and revenues in the final budget follows, with the corresponding general ledger provided as an exhibit to the draft resolution (Attachment One).

Operating Expenses

The Budget Committee proposes an increase in operating expenses from \$534,023 to \$691,123, representing a total increase of \$157,100 or 29.4% over the current fiscal year. Notable proposed changes to budgeted operating expenses are summarized below.

- **Salaries and Benefits**
 Proposed increase in the Salaries and Benefits budget unit from \$359,700 to \$386,569, representing a total increase of \$26,869 or 7.5% over the current fiscal year and involves (1) funding the vacant Analyst position at the bottom of the salary scale¹; (2) increasing the Executive Officer’s salary from step two to step three of the salary scale; and (3) incorporating cost-of-living adjustments for all employees consistent with the Commission’s agreement with the County of Napa for staff support services.

- **Consulting Services**
 Proposed increase in Consulting Services (Account No. 52310) from \$52,311 to \$185,000, representing a total increase of \$132,689 or 253.7% over the current fiscal year. Proposed Consulting Services in 2018-2019 include (1) \$10,000 for the existing contract with Ascent Environmental for environmental services; (2) \$25,000 for a new contract with a consultant to prepare an MSR and Sphere of Influence Update for the City of St. Helena; and (3) \$150,000 for a new contract with a consultant to prepare the Countywide Water and Wastewater MSR. The Countywide Water and Wastewater MSR would involve consultant work over the next two fiscal years and would be funded primarily with the use of reserves. The impact on reserves would bring the Commission closer to its minimum reserves goal under adopted policy.

- **Commissioner Stipends**
 Proposed increase in Commissioner Per Diems (Account No. 51210) from \$11,000 to \$15,000, representing a total increase of \$4,000 or 36.3% over the current fiscal year. The increase is based on the following: (1) Chair Mohler’s recent election to the California Association of Local Agency Formation Commissions (CALAFCO) Board of Directors; (2) the recent establishment of a standing Legislative Committee; and (3) increasing Commissioner stipends from \$125 to \$150. See Item 7c on today’s agenda for more information on the stipend increase.

The following table summarizes operating expenses in the final budget.

Expense Unit	Adjusted FY17-18	Final FY18-19	Change \$	Change %
1) Salaries/Benefits	\$359,700	\$386,569	\$26,869	7.5%
2) Services/Supplies	\$174,323	\$304,554	\$130,231	74.7%
3) Contingencies	\$0	\$0	\$0	0.0%
TOTAL	\$534,023	\$691,123	\$157,100	29.4%

¹ The Analyst position represents \$98,384 in total expenses in the proposed budget. This amount includes salaries and wages (\$66,756), retirement (\$13,217), Medicare (\$968), and group insurance (\$17,443).

Operating Revenues

It has been the Commission’s practice in recent years to intentionally budget for operating deficits for purposes of reducing the impact to funding agencies when reserves exceed the amount required under the *Budget Policy*. The Budget Committee proposes a modest increase in operating revenues from the current fiscal year amount of \$452,948 to \$476,319. This amount would result in an intentional operating deficit of \$214,804, which would be covered by utilizing reserves consistent with prior fiscal years.²

The Budget Committee proposes the majority of operating revenues to be collected – \$448,819 – would be drawn from agency contributions and would represent a 5.0% increase over the current fiscal year. Notably, despite the increase, agency contributions in the final budget would remain lower than the amounts collected in fiscal years 2015-2016 and 2016-2017. Service charges (i.e., proposal application fees) and interest earnings on the fund balance invested by the County Treasurer represent the remaining portion of operating revenues in the final budget.

The following table summarizes operating revenues in the final budget.

Revenue Unit	Adjusted FY17-18	Final FY18-19	Change \$	Change %
1) Agency Contributions	\$427,448	\$448,819	\$21,372	5.0%
(a) County of Napa	\$213,724	\$224,410	\$10,686	5.0%
(b) City of Napa	\$143,028	\$148,793	\$5,765	4.0%
(c) City of American Canyon	\$34,380	\$35,803	\$1,423	4.1%
(d) City of St. Helena	\$13,856	\$14,897	\$1,041	7.5%
(e) City of Calistoga	\$12,349	\$13,673	\$1,324	10.7%
(f) Town of Yountville	\$10,111	\$11,243	\$1,132	11.2%
2) Service Charges	\$20,500	\$20,500	\$0	0.0%
3) Interest Earnings	\$5,000	\$7,000	\$2,000	40.0%
TOTAL	\$452,948	\$476,319	\$23,372	5.2%

Proposed agency contributions for 2018-2019 reflect general tax revenues for 2015-2016 as provided by the State Controller’s Office’s *Cities Annual Report* paired with population estimates for January 1, 2018, as provided by the California Department of Finance’s Population Estimates.

ATTACHMENTS

- 1) Draft Resolution of Approval (Final Budget Provided as Exhibit “A”)
- 2) Budget Policy
- 3) Local Agency Contributions Worksheet

² Reserves are estimated to total \$459,099 at the end of the current fiscal year. The *Budget Policy* directs the Commission to retain sufficient reserves to equal no less than four months of budgeted operating expenses. Pursuant to the *Budget Policy* and based on proposed operating expenses in 2018-2019, the Commission is directed to retain a minimum of \$230,382 in reserves. The final budget positions the Commission to finish 2018-2019 with reserves totaling \$244,295 or 35.3% of proposed operating expenses.

RESOLUTION NO. ____

**RESOLUTION OF
THE LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY
ADOPTING A FINAL BUDGET FOR THE 2018-2019 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 annually adopt a budget for the next fiscal year; and

WHEREAS, Government Code Section 56381 requires the Commission to adopt a proposed budget by May 1 and a final budget by June 15; and

WHEREAS, the Commission appoints and utilizes an ad hoc subcommittee (“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 2, 2018; and

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

WHEREAS, no comments were received 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 4, 2018; 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 adopted.
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 special meeting held on June 4, 2018, after a motion by Commissioner _____, seconded by Commissioner _____, by the following vote:

AYES: Commissioners _____

NOES: Commissioners _____

ABSENT: Commissioners _____

ABSTAIN: Commissioners _____

DRAFT

Margie Mohler
Commission Chair

ATTEST: _____
Brendon Freeman
Executive Officer

Recorded by: Kathy Mabry
Commission Secretary



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

FY2018-2019 FINAL BUDGET

Proposed on June 4, 2018

Expenses

		FY2015-16		FY2016-17		FY2017-18		FY2018-19	Difference	
		Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	Estimated FY17-18	Final Budget FY18-19		
Salaries and Benefits										
<u>Account</u>	<u>Description</u>									
51100 *	Salaries and Wages	152,582	138,142	192,301	157,926	230,519	150,637	242,150	11,631	5.0%
51200 *	401A Employer Contribution	-	2,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
51205 *	Cell Phone Allowance	840	401	420	404	420	420	420	-	0.0%
51210	Commissioner Per Diems	11,000	9,375	12,875	12,750	11,000	9,875	15,000	4,000	36.4%
51300 *	Medicare	3,251	1,951	3,424	2,334	3,500	2,187	3,709	209	6.0%
51305	FICA	500	395	550	490	500	385	500	-	0.0%
51400 *	Employee Insurance: Premiums	42,936	25,002	51,754	34,190	51,818	34,922	55,069	3,251	6.3%
51405 *	Workers Compensation	500	461	2,221	2,221	719	719	880	161	22.4%
51600 *	Retirement	43,791	24,721	43,690	30,437	46,010	28,250	52,259	6,249	13.6%
51601 *	Retirement Cost Sharing	-	-	-	-	-	(24)	-	-	-
51602 *	Retirement EPMC	-	-	-	-	-	1,225	1,225	1,225	NEW
51605 *	Other Post Employment Benefits	14,751	14,750	14,987	14,987	14,214	14,214	14,357	143	1.0%
	Total	270,151	217,197	323,222	256,739	359,700	243,810	386,569	26,869	7.5%

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

EXHIBIT A

Expenses

		FY2015-16		FY2016-17		FY2017-18		FY2018-19			
		Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	Estimated FY17-18	Final Budget FY18-19	Difference		
Services and Supplies											
<u>Account</u>	<u>Description</u>										
52100 *	Administration Services	258,651	207,428	309,797	243,499	348,200	233,550	371,069	22,869	6.6%	
52105	Election Services	150	-	300	-	100	-	500	400	0.0%	
52125	Accounting/Auditing Services	10,000	7,496	9,500	7,655	9,500	7,235	8,000	(1,500)	-15.8%	
52130	Information Technology Services	24,052	24,052	24,052	24,052	16,859	16,859	17,301	442	2.6%	
52132	ITS - Records Mgmt. Services	-	-	-	-	-	6,296	-	-	NEW	
52140	Legal Services	28,600	26,093	32,000	25,867	35,000	31,500	35,000	-	0.0%	
52310	Consulting Services	126,600	59,177	78,840	35,415	52,311	34,892	185,000	132,689	253.7%	
52345	Janitorial Services	-	420	500	150	200	150	150	(50)	-25.0%	
52515	Maintenance-Software	1,500	1,869	2,000	1,779	2,000	1,779	2,000	-	0.0%	
52600	Rents and Leases: Equipment	6,500	5,962	7,000	5,240	6,000	5,060	5,500	(500)	-8.3%	
52605	Rents and Leases: Building/Land	25,560	25,560	25,560	25,560	27,828	27,828	27,828	-	0.0%	
52700	Insurance: Liability	150	304	1,206	1,206	249	249	70	(179)	-71.9%	
52800	Communications/Telephone	2,000	3,424	3,000	3,021	3,000	2,813	3,000	-	0.0%	
52830	Publications and Notices	1,500	1,406	2,000	1,588	2,000	1,458	2,000	-	0.0%	
52835	Filing Fees	500	200	500	400	500	150	500	-	0.0%	
52900	Training/Conference	10,000	7,041	10,000	8,050	9,000	7,120	9,000	-	0.0%	
52905	Business Travel/Mileage	2,000	1,110	2,000	830	1,500	1,833	1,000	(500)	-33.3%	
52906	Fleet Charges	-	-	-	38	100	-	50	(50)	-50.0%	
53100	Office Supplies	4,000	2,435	4,000	1,949	3,000	1,441	2,000	(1,000)	-33.3%	
53110	Freight/Postage	500	200	500	250	300	200	300	-	0.0%	
53120	Memberships/Certifications	2,381	2,381	2,548	2,548	2,726	2,726	2,805	79	2.9%	
53205	Utilities: Electric	1,100	1,261	1,600	1,121	1,300	1,050	1,300	-	0.0%	
53410	Computer Equipment/Accessories	-	-	-	418	500	539	500	-	0.0%	
53415	Computer Software/License	500	-	1,000	145	-	-	-	-	-	
53600	Special Departmental Expense	4,000	113	3,500	595	-	-	-	-	-	
56350	Business Related Meal/Supplies	-	-	-	652	350	571	750	400	114.3%	
54600	Capital Replacement/Depreciation	3,940	-	-	-	-	-	-	-	-	
	Total	255,533	170,504	211,606	148,529	174,323	151,749	304,554	130,231	74.7%	
Contingencies and Reserves											
<u>Account</u>	<u>Description</u>										
58100	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-	
	Total	-	-	-	-	-	-	-	-	-	
	EXPENSE TOTALS	525,684	387,701	534,828	405,268	534,023	395,559	691,123	157,100	29.4%	

* This account reflects the Salaries and Benefits (S&B) accounts that have been combined and reclassified under Services and Supplies as Administration Services and were already added to total expenses under S&B.

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.

Operating expenses for 2016-2017 reflect a one-time \$28,640 increase associated with re-encumbering existing consultant contracts that were not fully utilized in 2015-2016.

Operating expenses for 2017-2018 reflect a one-time \$26,811 increase associated with re-encumbering existing consultant contracts that were not fully utilized in 2016-2017.

EXHIBIT A

Attachment One

Revenues

		FY2015-16		FY2016-17		FY2017-18		FY2018-19			
		Adjusted FY15-16	Actual FY15-16	Adjusted FY16-17	Actual FY16-17	Adjusted FY17-18	Estimated FY17-18	Final Budget FY18-19	<i>Difference</i>		
Intergovernmental											
<u>Account</u>	<u>Description</u>										
43910	County of Napa	224,972	224,972	224,972	224,972	213,724	213,724	224,410	10,686	5.0%	
43950	Other Governmental Agencies	224,972	224,972	224,972	224,972	213,724	213,724	224,410	10,686	5.0%	
----	<i>City of Napa</i>	149,571	149,571	149,066	149,066	143,028	143,028	148,793	5,765	4.0%	
----	<i>City of American Canyon</i>	35,997	35,997	35,330	35,330	34,380	34,380	35,803	1,423	4.1%	
----	<i>City of St. Helena</i>	14,582	14,582	15,908	15,908	13,856	13,856	14,897	1,041	7.5%	
----	<i>City of Calistoga</i>	13,467	13,467	13,208	13,208	12,349	12,349	13,673	1,324	10.7%	
----	<i>Town of Yountville</i>	11,355	11,355	11,458	11,458	10,111	10,111	11,243	1,132	11.2%	
	Total	449,944	449,944	449,944	449,944	427,448	427,448	448,819	21,371	5.0%	
Service Charges											
42690	Application/Permit Fees	30,000	26,322	30,000	5,043	20,000	14,637	20,000	-	0.0%	
46800	Charges for Services	500	625	500	250	500	375	500	-	0.0%	
47900	Miscellaneous	-	-	-	-	-	-	-	-	0.0%	
	Total	30,500	26,947	30,500	5,293	20,500	15,012	20,500	-	0.0%	
Investments											
45100	Interest	2,000	2,246	2,000	4,592	5,000	6,763	7,000	2,000	40.0%	
	Total	2,000	2,246	2,000	4,592	5,000	6,763	7,000	2,000	40.0%	
	REVENUE TOTALS	482,444	479,137	482,444	459,829	452,948	449,223	476,319	23,371	5.2%	
	OPERATING DIFFERENCE	(43,240)	91,436	(52,384)	54,561	(81,075)	53,664	(214,804)			

Negative Balance Indicates Use of Unrestricted Fund Balance Reserves

	2015-2016 Actual	2016-2017 Actual	2017-2018 Estimated	2018-2019 Final Budget
RESTRICTED FUND BALANCE (EQUIPMENT REPLACEMENT RESERVE)				
Beginning:	19,657	19,657	19,657	19,657
Ending:	19,657	19,657	19,657	19,657
UNRESERVED/UNRESTRICTED FUND BALANCE				
Beginning:	259,438	350,874	405,435	459,099
Ending:	350,874	405,435	459,099	244,295
TOTAL FUND BALANCE				
Beginning:	279,095	370,531	425,092	478,756
Ending:	370,531	425,092	478,756	263,952
MINIMUM FOUR MONTH RESERVE GOAL				
	173,915	178,276	178,008	230,374



LOCAL AGENCY FORMATION COMMISSION OF NAPA

Budget Policy

(Adopted: August 9, 2001; Last Amended: June 6, 2016)

- 1) An annual budget shall be prepared, adopted and administered in accordance with Government Code Section 56381.
- 2) The Commission should annually consider the Fee Schedule and Work Program in conjunction with the budget process.
- 3) The Commission is committed to ensuring the agency is appropriately funded each fiscal year to effectively meet its prescribed regulatory and planning responsibilities. The Commission is also committed to controlling operating expenses to reduce the financial obligations on the County of Napa and cities, hereafter referred to as the "funding agencies," whenever possible and appropriate.
- 4) The budget shall include an undesignated/unreserved fund balance equal to a minimum of one-third of annually budgeted operating expenses.
- 5) The Commission shall establish an ad-hoc budget committee at the last meeting of each calendar year comprising of two Commissioners and the Executive Officer which will terminate each year with the adoption of the final budget. Commissioners appointed to a budget committee shall receive a regular per diem payment for each meeting attended.
- 6) The adopted final budget should be posted on the Commission's website for public viewing for the entirety of the affected fiscal year.



Local Agency Formation Commission of Napa County

Subdivision of the State of California

Attachment Three

2018-2019 Agency Contributions Calculation

Step 1		Total Agency Contributions		FY18-19	Difference	Difference	
	<u>FY17-18</u>	<u>FY18-19</u>	<u>Final</u>	<u>Dollar</u>	<u>Percentage</u>		
Total	427,448.00	448,819.00	448,819.00	\$ 21,371.00		5.0%	
Step 2		Allocation Between County and Cities		Difference	Difference		
	<u>FY17-18</u>	<u>FY18-19</u>	<u>Dollar</u>	<u>Percentage</u>			
50% to the County of Napa	\$ 213,724.00	\$ 224,409.50	\$ 10,685.50	5.0%			
50% to the 5 Cities	\$ 213,724.00	\$ 224,409.50	\$ 10,685.50	5.0%			
Step 3a		Cities' Share Based on Total General Tax Revenues (FY2015-2016)					
<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>	
Property Tax	8,664,673	1,961,222	27,809,513	4,094,824	1,145,492	43,675,724	
Sales and Use Taxes	2,120,551	919,140	13,923,697	2,511,879	1,187,265	20,662,532	
Transient Occupancy Tax	1,508,905	5,622,943	18,232,924	2,048,832	6,808,527	34,222,131	
Other Taxes	1,641,851	640,153	7,678,256	869,321	530,998	11,360,579	
Total	\$ 13,935,980	\$ 9,143,458	\$ 67,644,390	\$ 9,524,856	\$ 9,672,282	\$ 109,920,966	
Percentage of Total Taxes to all Cities	12.7%	8.3%	61.5%	8.7%	8.8%	100%	
Step 3b		Cities' Share Based on Total Population (1/1/18)					
	<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>	
Population	20,990	5,334	80,403	6,118	2,874	115,719	
Population Percentage	18.1%	4.6%	69.5%	5.3%	2.5%	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	12.7%	8.3%	61.5%	8.7%	8.8%	100%	
Portion of LAFCO Budget	11,380.42	7,466.74	55,239.85	7,778.20	7,898.59	40%	
Cities' Share Based on Total Population	18.1%	4.6%	69.5%	5.3%	2.5%	100%	
Portion of LAFCO Budget	24,423.07	6,206.42	93,553.51	7,118.64	3,344.06	60%	
Total Agency Allocation	\$ 35,803.49	\$ 13,673.16	\$ 148,793.35	\$ 14,896.84	\$ 11,242.66	\$ 224,409.50	
Allocation Share	16.0%	6.1%	66.3%	6.6%	5.0%	100%	
Step 5		FY18-19 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>
	\$ 224,409.50	\$ 35,803.49	\$ 13,673.16	\$ 148,793.35	\$ 14,896.84	\$ 11,242.66	\$ 448,819.00
<i>Difference From FY17-18:</i>	\$ 10,685.50	\$ 1,423.49	\$ 1,324.16	\$ 5,765.35	\$ 1,040.84	\$ 1,131.66	\$ 21,371.00
	5.0%	4.1%	10.7%	4.0%	7.5%	11.2%	5.0%