



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

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**June 6, 2011**  
**Agenda Item No. 6b (Public Hearing)**

May 31, 2011

**TO:** Local Agency Formation Commission

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

**SUBJECT: Final Budget for Fiscal Year 2011-2012**

The Commission will consider adopting a final budget setting operating expenses and revenues for the 2011-2012 fiscal year. The final budget is substantively identical to a proposed version approved by the Commission in April and subsequently circulated for review. Budgeted expenses total \$422,522; an amount that represents a 2.2% increase over the current fiscal year. Budgeted revenues total \$395,441 with the remaining shortfall (\$27,081) to be covered by drawing down on agency reserves. Changes are limited to recalculating the five cities' respective contributions based on recently published general tax revenue and resident population data.

The Local Agency Formation Commission of Napa County ("Commission") is responsible for annually adopting a proposed budget by May 1<sup>st</sup> and a final budget by June 15<sup>th</sup>. 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**

***Prescriptive Funding Sources***

The Commission's annual operating expenses are primarily 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 expenses – is budgeted from application fees and interest earned on the Commission's fund balance.

Lewis Chilton, Vice Chair  
Councilmember, Town of Yountville

Joan Bennett, Commissioner  
Councilmember, City of American Canyon

Juliana Inman, Alternate Commissioner  
Councilmember, City of Napa

Bill Dodd, 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

The Commission's unreserved/undesignated fund balance totaled \$168,819 as of July 1, 2010 and is currently projected to decrease by 2.9% to \$163,919 by June 30, 2011.

### ***Recent Changes in the Budgeting Process***

In 2010, the Commission made several substantive amendments to its budget process to improve the fiscal management of the agency. Most notably, this included eliminating annual appropriations for an operating reserve and consultant contingency in favor of establishing a fund balance policy to maintain no less than three months of operating expenses for unexpected costs. A key motivation underlying this amendment was to reduce the amount of unexpended monies accruing at the end of the fiscal years, which were being returned to the funding agencies in the form of credits against their subsequent year budget contribution. Importantly, by eliminating this practice, the Commission clarifies its financial position at the end of each fiscal year by reducing the amount of agency credits remaining in the fund balance. The funding agencies also benefit from eliminating the practice by enjoying more cost-certainty by receiving a more accurate appropriation charge at the beginning of each fiscal year.

### ***Draft Proposed Budget for 2011-2012***

The Committee prepared and presented a draft proposed budget at the Commission's February 7, 2011 meeting. The draft represented a "status-quo" budget in terms of maintaining existing service levels – including preserving present staffing levels – with expenses increasing by 2.2% over the current fiscal year at \$422,522. Revenues in the draft totaled \$395,441 with the remaining shortfall (\$27,081) to be covered by drawing down on agency reserves. Markedly, the reserve amount proposed for use in the draft was calculated by splitting the total increase in agency contributions (\$54,162) over the current fiscal year if no reserves were utilized. The Commission approved the draft proposed budget as submitted and directed staff to seek comments from the funding agencies. No comments were received.<sup>1</sup>

### ***Proposed Budget for 2011-2012***

The Committee prepared and presented a proposed budget at the Commission's April 4, 2011 meeting as part of a noticed public hearing. The proposed budget was identical to the earlier approved draft. No public comments were received at the hearing. The Commission adopted the proposed budget as submitted and directed staff to seek final comments from the funding agencies. No comments were received.

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<sup>1</sup> Staff did receive a request for more information concerning the proposed increase in expenses incorporated into the approved draft proposed budget from the City of Calistoga on February 21, 2010. Staff responded immediately and appears to have satisfactorily addressed Calistoga's question with no follow-up inquiries from the City as of the date of this report.

## B. Discussion

The Committee returns with a final budget for consideration by the Commission as part of a noticed public hearing. The final budget is substantively identical to the proposed budget adopted by the Commission at its April 4<sup>th</sup> meeting; changes are limited to recalculating each city's budgeted contribution based on new general tax revenue and resident population figures published by the State of California. A detailed discussion on all budgeted operating expenses and revenues follows.

### *Operating Expenses*

Committee proposes \$422,522 in budgeted operating expenses. This amount represents an increase of \$9,043 or 2.2% over the current fiscal year. The majority of the increase is attributed to two pass-through costs tied to the Commission's staff support service agreement with the County involving (a) group insurance and (b) information technology. The former is projected to rise by \$7,694 or 20% and is primarily tied to escalating premium costs with Kaiser. The latter is expected to rise by \$6,191 or 34% as a result of recalculating the Commission's proportional share of the County's Information Technology Service (ITS) Department's budget – which is increasing by 4% – based on the number of employees and personal computers. Significantly, due to a reporting error, the Commission's ITS share for the current fiscal year was under-billed as a result of calculating only three of the four personal computers. This error has been addressed in recalculating next fiscal year's Commission share and is primarily responsible for the approximate one-third increase in costs. Other budgeted expense increases include salaries at \$1,300 or 0.7% tied to a scheduled step increase for the analyst position and retirement benefits at \$1,212 or 3.5% due in part to the Commission assuming a larger portion of the California Public Employment Retirement System's (CalPERS) rate.

It is important to note that in an effort to reduce the impact of the two pass-through cost increases outlined above the Committee has identified approximately \$8,000 in discretionary savings. These savings will help absorb close to one-half of all projected increases and involve reducing allocations for legal services, office supplies, and communications; all in amounts the Committee believes can be reasonably absorbed without adversely affecting service levels. The following table summarizes proposed operating expenses in 2011-2012:

Expense Unit	Adopted FY10-11	Proposed Final FY11-12	Change %
1) Salaries/Benefits	293,973	304,503	3.4
2) Services/Supplies	115,575	114,088	(1.3)
3) Capital Replacement	3,931	3,931	0.0
	\$413,479	\$422,522	2.2

**Operating Revenues**

The Committee proposes \$395,441 in budgeted operating revenues. Nearly this entire amount – \$383,101 – is proposed to be drawn from new agency contributions, which would mark an increase of \$27,082 or 7.6% increase over the current fiscal year. The rationale for the increase in agency contributions is two-fold. First, as detailed in the preceding section, the Committee is recommending the Commission’s operating expenses increase by \$9,043. Second, the amount of reserves to be drawn down for operating revenues is \$15,379 less than the amount budgeted for the current fiscal year. Markedly, the reserve amount proposed for use for the upcoming fiscal year was calculated by splitting the total difference in agency contributions between the two fiscal years if no reserves were utilized.<sup>2</sup>

It is important to note changes have been made to each city’s budgeted contribution relative to the proposed budget adopted at the April meeting as a result of recalculating the total amount with new general tax revenue and resident population figures published by the State. The end result is that the budgeted contributions for four of the five cities – Calistoga, Napa, St. Helena, and Yountville – have slightly decreased with the combined differences being assumed by American Canyon given its significant increase in population. A copy of the calculation performed in budgeting each city’s individual contribution is attached.

Other budgeted revenues include application fees and interest earned on the fund balance invested by the County Treasurer. No changes in application fees have been made relative to the current fiscal year. A small reduction, however, has been made to earned interest to reflect the present return rate generated through the current fiscal year. The following table summarizes proposed operating revenues in 2011-2012.

Revenue Unit	Adopted Final FY10-11	Proposed Final FY11-12	Change %
1) Agency Contributions	356,019	383,101	7.6
(a) County of Napa	178,009	191,550	7.6
(b) City of Napa	119,647	126,331	5.6
(c) City of American Canyon	27,468	32,913	19.8
(d) City of St. Helena	12,657	12,997	2.7
(e) City of Calistoga	10,642	11,393	7.1
(f) Town of Yountville	7,596	7,917	4.2
2) Application Fees	10,000	10,000	0.0
3) Interest	5,000	2,340	(53.0)
Total	\$371,019	\$395,441	6.6

\* The City of American Canyon’s percentage share of the Commission’s budget in 2011-2012 has increased significantly more than the other cities based on its sizeable rise in resident population between 2010 (16,836) and 2011 (19,693).

<sup>2</sup> In other words, in the absence of using reserves, the funding agencies’ collective contribution to the Commission in 2011-2012 as proposed would increase from \$383,101 to \$410,182, a difference of \$27,081.

### **C. Analysis**

As detailed, the final budget for 2011-2012 is identical to the proposed version adopted by the Commission in April and accomplishes the Committee's core policy goals to (a) provide sufficient resources to maintain current service levels while (b) minimizing impacts on the funding agencies by limiting overall cost-increases. The former accomplishment allows the Commission to preserve present staffing levels that the Committee believes are merited given the agency's workload ranging from processing proposals to preparing state-mandated studies, all of which are performed in-house. Notably, in 2011-2012, this will include preparing a municipal service review and related sphere of influence updates for the four agencies operating within the central county region.<sup>3</sup> Staff has also 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.

The Committee also believes the recommendation to reduce agency contributions by drawing down on reserves in the amount of \$27,081 serves two key objectives. First, the reduction memorializes the Commission's commitment to proactively assist the funding agencies by cutting their potential contribution by exactly one-half given the current economic downturn underlying municipal operations. Second, the Commission will be similarly positioned for the following fiscal year to once again drawn down on its reserves, without exceeding the agency's three-month operating fund balance limit if the economic downturn persists.

### **D. Alternatives for Action**

The following alternative actions are available to the Commission.

**Option One:** Adopt the attached draft resolution approving the final budget for 2011-2012 with any desired changes. Direct the Executive Officer to work with the County of Napa Auditor's Office to invoice the funding agencies in the amounts prescribed in the adopted final budget.

**Option Two:** Continue consideration to a special meeting scheduled no later than June 15, 2011; the date in which the Commission is required to adopt a final budget under State law. Provide direction to staff with respect to additional information requests as needed.

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<sup>3</sup> The *Central Napa County Study* will include reviews of the City of Napa, Napa Sanitation District, Congress Valley Water District, and the Los Carneros Water District.

**E. Recommendation**

It is recommended the Commission take action as outlined as Option One in the preceding section.

**E. Procedures for Consideration**

The following procedures are recommended with respect to the Commission's consideration of this item:

- 1) Receive verbal report from the Committee;
- 2) Open the public hearing (required);
- 3) Receive public comments, if any;
- 4) Close the public hearing; and
- 5) Discuss item and consider action on recommendation.

Respectfully submitted on behalf of the Committee,

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Keene Simonds  
Executive Officer

Attachment:

- 1) Draft Resolution Adopting a Final Budget for FY 2011-2012
- 2) Agency Contribution Calculation



# Local Agency Formation Commission of Napa County

Subdivision of the State of California

ATTACHMENT ONE

## FY2011-12 FINAL BUDGET

### Expenses

		FY2008-09		FY2009-10		FY2010-11		FY2011-12		
		Adopted FY08-09	Actual FY08-09	Adopted FY09-10	Actual FY09-10	Adopted FY10-11	Estimate FY10-11	Final FY11-12	<i>Difference</i>	
<b>Salaries and Benefits</b>										
<u>Account</u>	<u>Description</u>									
51100000	Regular Salaries	168,905.43	152,952.55	195,580.00	193,055.65	198,346.60	195,006.40	<b>199,647.20</b>	<sup>1</sup>	1,300.60
51300500	Group Health Insurance	40,148.04	21,405.57	36,471.00	29,210.94	37,953.96	37,014.89	<b>45,648.12</b>	<sup>2</sup>	7,694.16
51300100	Retirement: Pension	34,550.93	26,282.61	34,064.00	33,015.37	34,991.95	33,434.17	<b>36,204.85</b>	<sup>3</sup>	1,212.89
51200500	Commissioner Per Diems	9,600.00	4,400.00	9,600.00	5,100.00	9,600.00	5,100.00	<b>9,600.00</b>		-
51300120	Retirement: Non-Pension	11,295.00	11,296.00	8,706.00	8,706.00	9,138.00	9,138.00	<b>9,341.00</b>	<sup>4</sup>	203.00
51300300	Medicare	2,826.27	2,440.46	2,836.00	2,657.51	2,876.49	2,684.71	<b>2,894.88</b>		18.40
51301800	Cell Phone Allowance	840.00	845.14	840.00	843.50	840.00	840.00	<b>840.00</b>		-
51301200	Workers Compensation	149.00	149.00	168.00	168.00	226.00	226.00	<b>327.00</b>		101.00
51200100	Extra Help	26,010.00	26,283.11	-	-	-	-	-		-
51200200	Overtime	-	-	-	-	-	-	-		-
		<u>294,324.67</u>	<u>246,054.44</u>	<u>288,265.00</u>	<u>272,756.97</u>	<u>293,973.00</u>	<u>283,444.17</u>	<b>304,503.05</b>		10,530.05 3.6%
<b>Services and Supplies</b>										
<u>Account</u>	<u>Description</u>									
52240500	Property Lease	27,000.00	27,000.00	29,280.00	29,280.00	29,280.00	29,280.00	<b>29,280.00</b>		-
52180500	Legal Services	26,320.00	19,129.61	24,990.00	17,938.31	26,010.00	16,000.00	<b>22,540.00</b>	<sup>5</sup>	(3,470.00)
52180200	Information Technology Services	17,768.00	17,768.04	22,438.00	19,182.50	18,438.91	17,138.90	<b>24,630.83</b>	<sup>6</sup>	6,191.91
52170000	Office Expenses	15,000.00	10,916.66	15,000.00	9,697.20	15,000.00	10,500.00	<b>12,000.00</b>	<sup>7</sup>	(3,000.00)
52180510	Audit and Accounting Services	7,507.00	6,182.37	7,883.00	7,819.33	8,277.15	9,000.00	<b>8,691.01</b>	<sup>8</sup>	413.86
52250800	Training	4,000.00	2,530.53	4,000.00	5,475.00	4,000.00	5,000.00	<b>4,000.00</b>		-
52250000	Transportation and Travel	4,000.00	1,716.91	3,500.00	4,510.88	3,500.00	4,500.00	<b>3,500.00</b>		-
52070000	Communications	3,500.00	1,720.96	3,500.00	1,205.16	3,500.00	1,600.00	<b>2,000.00</b>	<sup>9</sup>	(1,500.00)
52150000	Memberships	2,200.00	2,200.00	2,275.00	2,200.00	2,275.00	2,200.00	<b>2,275.00</b>		-
52190000	Publications and Notices	1,500.00	2,490.22	1,500.00	1,112.17	1,500.00	850.00	<b>1,500.00</b>		-
52235000	Special Departmental Purchases	56,000.00	50,081.73	1,000.00	1,095.25	1,000.00	482.50	<b>1,000.00</b>		-
52251200	Private Mileage	1,000.00	1,051.07	1,000.00	533.60	1,000.00	2,500.00	<b>1,000.00</b>		-
52243900	Filing Fees	850.00	300.00	850.00	250.00	850.00	500.00	<b>850.00</b>		-
52250700	Meals Reimbursement - Taxable	-	-	500.00	588.92	500.00	300.00	<b>500.00</b>		-
52100300	Insurance: Liability	546.00	545.00	347.00	347.00	444.00	444.00	<b>321.00</b>		(123.00)
53980200	Capital Replacement*	-	-	-	3,931.30	3,931.40	3,931.40	<b>3,931.40</b>		-
		<u>167,191.00</u>	<u>143,633.10</u>	<u>118,063.00</u>	<u>105,166.62</u>	<u>119,506.46</u>	<u>104,226.80</u>	<b>118,019.23</b>		(1,487.23) -1.2%
<b>Contingencies and Reserves</b>										
<u>Account</u>	<u>Description</u>									
54000900	Operating Reserve	40,651.57	-	40,632.80	-	-	-	-		-
54001000	Consultant Contingency	50,000.00	-	50,000.00	-	-	-	-		-
		<u>90,651.57</u>	<u>-</u>	<u>90,632.80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
EXPENSE TOTALS		<u>552,167.24</u>	<u>389,687.54</u>	<u>496,960.80</u>	<u>377,923.59</u>	<u>413,479.46</u>	<u>387,670.97</u>	<b>422,522.28</b>		9,042.82 2.2%

**Revenues**

		FY2008-09		FY2009-10		FY2010-11		FY2011-12	
		Adopted FY08-09	Actual FY08-09	Adopted FY09-10	Actual FY09-10	Adopted FY10-11	Estimate FY10-11	Final FY11-12	
<b>Intergovernmental Contributions</b>									
<u>Account</u>	<u>Description</u>								
45080600	County of Napa	-	176,382.73	-	153,965.70	178,009.77	178,010.00	<b>191,550.46</b>	<sup>10</sup> 13,540.68
45082200	City of Napa	-	119,820.40	-	105,428.75	119,646.81	119,647.00	<b>126,330.35</b>	<sup>11</sup> 6,683.54
45082400	City of American Canyon	-	27,179.61	-	22,010.54	27,468.37	27,468.00	<b>32,912.03</b>	<sup>12</sup> 5,443.65
45082300	City of St. Helena	-	12,134.39	-	11,135.35	12,656.54	12,657.00	<b>12,997.37</b>	<sup>13</sup> 340.83
45082100	City of Calistoga	-	9,714.01	-	8,742.73	10,642.45	10,642.00	<b>11,393.34</b>	<sup>14</sup> 750.89
45082500	Town of Yountville	-	7,534.31	-	6,648.33	7,595.60	7,596.00	<b>7,917.37</b>	<sup>15</sup> 321.77
		-	352,765.45	-	307,931.40	356,019.55	356,020.00	<b>383,100.91</b>	<sup>15</sup> 27,081.37 7.6%
<b>Service Charges</b>									
<u>Account</u>	<u>Description</u>								
46003400	Standard Applications Fees	-	16,155.00	-	18,437.00	10,000.00	18,632.30	<b>10,000.00</b>	-
46003300	Special Application Fees	-	120.00	-	625.00	-	2,936.50	-	-
48040000	Miscellaneous	-	-	-	156.30	-	-	-	-
		-	16,275.00	-	19,218.30	10,000.00	21,568.80	<b>10,000.00</b>	- 0.0%
<b>Investments</b>									
<u>Account</u>	<u>Description</u>								
44000300	Interest	-	10,458.70	-	3,791.48	5,000.00	2,340.00	<b>2,340.00</b>	(2,660.00)
		-	10,458.70	-	3,791.48	5,000.00	2,340.00	<b>2,340.00</b>	(2,660.00) -53.2%
	REVENUE TOTALS	-	379,499.15	-	330,941.18	371,019.55	379,928.80	<b>395,440.91</b>	24,421.37 6.6%
<b>DIFFERENCE</b>		-	(10,188.39)	-	(43,051)	-	(7,742)	(27,081.37)	
<b>FUND BALANCE</b>									
<b>Beginning:</b>			222,059.00		211,870.61		168,819.50		161,077.33
<b>Ending:</b>			211,870.61		168,819.50		161,077.33		133,995.96
<b>Minimum Three Month Operating Balance:</b>			138,041.81		124,240.20		103,369.87		105,630.57

**NOTES**

- This account budgets one-part time (Secretary) and two fulltime (Executive Officer and Analyst) employees. The budgeted increase reflects a scheduled merit raise for Analyst Freeman. No cost-of-living adjustments are budgeted in 2011-2012 consistent with the County of Napa's current contract with its bargaining units.
- This account funds the Commission's monthly contribution for employee healthcare and dental insurance costs provided by Kaiser and Delta Dental, respectively. The budgeted increase reflects higher provider premiums with the largest percentage raise tied to an addition to the Executive Officer's health coverage plan.
- This account funds the Commission's monthly contribution for employee retirement benefits managed by CalPers. The budgeted increase is tied to the scheduled merit increase for Analyst Freeman.
- This account funds the Commission's apportionment for post employment benefits, such as retiree health care insurance. These costs are calculated by the County of Napa.
- It is expected the Commission's need for County Counsel in 2011-12 will decrease from 170 to 140 total hours based on recent usage. An approximate 5.0% raise in the hourly rate from \$153 to \$161 is budgeted.
- This account primarily funds network services provided by the County of Napa's Information Technology Services (ITS) Department. This portion of the account is budgeted to increase by 35% as part of countywide increases in ITS expenses tied to software updates. A prior year reporting error also has been identified with respect to increasing the number of LAFCO computers from three to four. Other funds tied to this account remain stagnant and support website hosting and electronic document management costs with contacted vendors.
- This account funds the Commission's regular office supply purchases. A decrease from \$15,000 to \$12,000 is budgeted based on actual recent expenses in this account.
- The budgeted amount anticipates a 5.0% across-the-board increase in hourly rates for the County of Napa Auditor's Office in 2011-12.





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

**2011-2012 Agency Contributions Calculation**

<b>Step 1 Total Agency Contributions</b>					Difference	Difference	
		<u>FY10-11</u>	<u>FY11-12</u>		<u>Dollar</u>	<u>Percentage</u>	
Total	\$	356,019.55	383,101	\$	27,081.37	7.6%	
<b>Step 2 Allocation Between County and Cities</b>							
50% to the County of Napa	\$	178,009.77	\$ 191,550.46	\$	13,540.68	7.6%	
50% to the 5 Cities	\$	178,009.77	\$ 191,550.46	\$	13,540.68	7.6%	
<b>Step 3a Cities' Share Based on Total General Tax Revenues*</b>							
<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		6,755,081.00	1,182,945.00	14,482,934.00	2,468,714.00	541,110.00	25,430,784.00
Voter Approved Indebtedness Property Tax		-	-	-	-	-	-
Other Property Tax		1,669,619.00	470,370.00	6,698,858.00	458,767.00	332,214.00	9,629,828.00
Sales and Use Taxes		2,275,741.00	605,197.00	8,636,966.00	1,823,826.00	514,691.00	13,856,421.00
Transportation Tax		-	-	-	-	-	-
Transient Lodging Tax		459,590.00	3,208,611.00	8,174,770.00	1,125,390.00	3,149,857.00	16,118,218.00
Franchises		522,956.00	169,154.00	1,609,594.00	139,621.00	71,811.00	2,513,136.00
Business License Taxes		154,020.00	128,639.00	3,034,954.00	148,753.00	6,143.00	3,472,509.00
Real Property Transfer Taxes		85,109.00	11,431.00	209,278.00	54,969.00	12,552.00	373,339.00
Utility Users Tax		-	-	-	-	-	-
Other Non-Property Taxes		599,026.00	237,414.00	3,282,692.00	711,907.00	177,531.00	5,008,570.00
Total	\$	12,521,142	\$ 6,013,761	\$ 46,130,046	\$ 6,931,947	\$ 4,805,909	\$ 76,402,805
Percentage of Total Taxes to all Cities		16.4%	7.9%	60.4%	9.1%	6.3%	100%
<b>Step 3b Cities' Share Based on Total Population**</b>							
		<u>American Canyon</u>	<u>Calistoga</u>	<u>Napa</u>	<u>St. Helena</u>	<u>Yountville</u>	<u>All Cities</u>
Population		19,693	5,188	77,464	5,849	2,997	111,191
Population Percentage		17.71%	4.67%	69.67%	5.26%	2.70%	100%
<b>Step 4 Cities Allocation Formula</b>							
		<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		16.4%	7.9%	60.4%	9.1%	6.3%	100%
Portion of LAFCO Budget		12,556.77	6,030.87	46,261.29	6,951.67	4,819.58	<b>40%</b>
Cities' Share Based on Total Population		17.71%	4.67%	69.67%	5.26%	2.70%	100%
Portion of LAFCO Budget		20,355.26	5,362.47	80,069.06	6,045.70	3,097.79	<b>60%</b>
Total Agency Allocation	\$	32,912.03	\$ 11,393.34	\$ 126,330.35	\$ 12,997.37	\$ 7,917.37	\$ 191,550.46
Allocation Share		17.1819%	5.9480%	65.9515%	6.7853%	4.1333%	100%
<b>Step 5 FY11-12 Invoices</b>							
	<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>
	\$ 191,550.46	\$ 32,912.03	\$ 11,393.34	\$ 126,330.35	\$ 12,997.37	\$ 7,917.37	\$ 383,100.91
<i>Difference From FY10-11:</i>	\$	13,540.68	\$ 5,443.65	\$ 750.89	\$ 6,683.54	\$ 340.83	\$ 27,081.37

**NOTES**

\* General Tax Revenue amounts are drawn from the 2008-2009 State Controller's Cities Annual Report.

\*\* Population estimates calculated by the California Department of Finance, January 2011.

Projected Unexpended Fund Total: #