



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

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June 4, 2012

Agenda Item No. 6a (Public Hearing)

May 29, 2012

TO: Local Agency Formation Commission

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

SUBJECT: Final Budget for Fiscal Year 2012-2013

The Commission will consider adopting a final budget for 2012-2013 nearly identical to the proposed version approved in April and subsequently circulated for review among local funding agencies. Proposed operating expenses total \$432,461 and represent a 1.0% increase over the current fiscal year. Proposed operating revenues total \$423,650 with the remaining shortfall (\$8,811) to be covered by drawing down on 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 adopts a finding the reduced costs will nevertheless allow the agency to fulfill its prescribed duties. LAFCOs must adopt their proposed and final budgets at noticed public hearings.

A. 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 earned.

Lewis Chilton, Chair
Councilmember, Town of Yountville

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

Brian J. Kelly, Commissioner
Representative of the General Public

Joan Bennett, Commissioner
Councilmember, City of American Canyon

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

Keene Simonds
Executive Officer

Budget Related Policies

It is Commission policy to annually establish 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 in February before it is circulated for initial comment to each funding agency. The draft proposed budget, most notably, is the opportunity for the Committee to identify and propose related recommendations on any significant changes in baseline expenditures. It also provides the funding agencies an early opportunity to review and comment on the Commission’s anticipated budget needs relative to their own budgeting processes. The Committee incorporates any comments received from the funding agencies during the initial review period along with updated cost/revenue projections into a proposed budget presented for adoption in April. The adopted proposed budget is subsequently circulated to the funding agencies for review and comment before the Committee presents a final budget for adoption in June. Significantly, any changes incorporated into the final budget in June are generally limited to relatively minor updates or to address new information on budgetary needs that was not previously known or addressed by the Committee.

Additionally, in budgeting for its own provisions, it is Commission policy to retain sufficient reserves to equal no less than three months or 25 percent of budgeted operating expenses in the affected fiscal year less any capital depreciation. This “reserve policy” was established in 2010-2011 along with several other pertinent amendments to the budget process to help improve the fiscal management of the agency. This included eliminating the practice of assigning credits – which were used as carryover funding – to each funding agency against their subsequent fiscal year contribution based on their proportional share of any remaining unexpended operating revenues collected during the previous fiscal year. Eliminating the crediting process, importantly, provides the funding agencies improved cost-certainty by receiving a more accurate appropriation charge at the beginning of each fiscal year and clarifies the Commission’s year-end financial statements in terms of available cash resources.

Draft and Proposed Budgets for 2012-2013

Draft Proposed Budget Approval

The 2012-2013 Committee (Chilton, Kelly, and Simonds) conducted a noticed public meeting on January 19, 2012 to review the Commission’s operating expenses and revenues for the upcoming fiscal year. The Committee’s review incorporated three interrelated budget factors. 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 changes in baseline agency costs are appropriate to accommodate changes in need or demand. Third, upon setting operating expenses, the Committee considered the amount of new revenues needed from the funding agencies and whether agency reserves should be utilized in lowering contribution requirements.

The Committee incorporated the three described factors – existing baseline costs, warranted changes in baseline costs, and revenue needs – in preparing and presenting a draft proposed budget at the Commission’s February 6, 2012 meeting. The draft represented a “status quo” in terms of maintaining existing service levels, including preserving present staffing levels at 2.5 full time equivalent employees, with operating expenses increasing over the current fiscal year by 0.7% and totaling \$431,252. Operating revenues in the draft also reflected an increase over the current fiscal year by 6.9% and totaling \$422,629 with the remaining shortfall (\$8,623) to be covered by drawing down on agency reserves. The Commission approved the draft as submitted and directed staff to seek comments from the funding agencies. Staff electronically mailed notice to all six funding agencies the following week inviting their review and comment on the approved draft through March 14th. No comments were received.

Proposed Budget Adoption

The Committee prepared and presented a proposed budget at the Commission’s April 2, 2012 meeting as part of a noticed public hearing. The proposed budget was substantively identical to the earlier approved draft with the exception of modest increases to both operating expenses and operating revenues tied to finalizing terms for a new office lease and recalculating current year-end costs; the end result being expenses and revenues increasing to \$432,001 and \$423,295, respectively. No public comments were received at the hearing. The Commission adopted the proposed budget as submitted and directed staff to seek comments from the funding agencies. Staff electronically mailed notice to all six funding agencies the following week inviting their review and comment on the adopted proposed budget though May 15th. No comments were received.

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 nearly identical to the proposed budget adopted in April with the exception of slight increases to both operating expenses and operating revenues to raise the total amounts to \$432,461 and \$423,650, respectively. Both increases, markedly, are directly tied to the County recalculating and raising the Commission’s charge for information technology services (ITS) by an additional \$1,760 relative to the earlier amount presented at the February and April meetings. The Committee, however, proposes absorbing close to three-fourths of the added ITS costs by cutting \$1,300 within the same affected expense account (informational technology) that had been previously allocated for programming edits to the agency website. The Committee proposes this action given the desire to limit increases to the funding agencies given several have already “budgeted” their upcoming allocation amount based on the amounts included in the April proposed budget. The Committee also anticipates any needed programming edits to the agency website during the next fiscal year will be relatively limited and could be covered by other expense accounts.

A detailed summary of the Committee’s final budget and the changes incorporated since the earlier proposed version was adopted in April follows.

Operating Expenses

The Committee proposes operating expenses increase from \$428,270 to \$432,461. This proposed amount represents a difference of \$4,192 or 1.0% over the current fiscal year. The Committee, as referenced in the preceding section and detailed in the accompanying footnote, has also slightly increased the total amount relative to the proposed budget presented in April by \$460 to accommodate a recalculated ITS service charge.¹

It is important to note, and irrespective of the total proposed expense amount being relatively similar to the current fiscal year, there are several individual expense line item changes – both increases and decreases – underlying the final budget. The majority of these line item changes are deemed non-discretionary and dictated by the Commission's current staff support services agreement with the County; an agreement covering employee salaries and benefits as well as legal and accounting services. Further, most of the County pass-throughs produce only minor to moderate cost increases equaling less than five percent over the current fiscal year and includes raises in salaries, benefits, and group insurance. A key exception involves post-employment benefits, which are rising by thirty percent as detailed in the accompanying footnote.²

With respect to notable changes in discretionary expenses, the most prominent change provided in the final budget involves a sizeable decrease in allocations within the property lease account given the recent office relocation to 1030 Seminary Street in Napa. This relocation was authorized by the Commission in February with the terms subsequently finalized by the Chair and Executive Officer in March. The finalized lease provides an annual and fixed rent charge of \$25,560 over the next five years with an option for an additional five year term. The annual and fixed charge represents an approximate 13% decrease or \$3,720 savings compared to the current fiscal year for office space at 1700 Second Street.³ Other substantive changes recommended by the Committee in discretionary line items included in the final budget are highlighted below.

- An approximate 35% decrease or \$3,200 is budgeted in the per diem expense account and reflects the expectation the Commission will continue its recent practice of holding regular meetings every other month. The end result is the affected expense account is projected to go from \$9,600 to \$6,400. The per diem payment remains at \$100 and would cover a total of seven regular/special meetings along with four committee meetings during the fiscal year.

¹ ITS originally calculated the Commission's service charge at \$20,249 in 2012-2013. ITS subsequently identified an error and recalculated the service charge to now total \$22,009. Overall, the revised service charge reflects a 8.6% increase compared to the current fiscal year. ITS reports the cost increase is due to passing along a cost-of-living adjustment along with changing their service charge methodology. Specifically, ITS' old allocation methodology used three inputs: number of employees, number of computers, and actual department expenditures. The new allocation methodology uses eliminates actual expenditures, which provides cost-savings to larger departments and cost-increases to smaller departments.

² The Commission's post-employment benefit costs are projected to increase by nearly one-third or \$2,798 over the current fiscal year as part of the County's revised 20 year amortization plan to fully cover retiree health insurance costs.

³ The Commission took possession of the new office space on April 1, 2012. The space was recently built and includes 800 square feet divided between three private offices, a conference room, and a reception area; dedications matching the current suite while eliminating 400 square feet of underutilized space. The new office suite also includes its own communications closet, which provides added and needed security for the Commission's network system.

- An approximate 12% increase or \$1,500 is budgeted in the office expense account and is tied to the referenced office relocation to 1030 Seminary Street and would fund the Commission’s annual electricity bill; all other utilities are covered by the building’s owners association. This utility could, presumably, be absorbed within the existing budget line, but the Committee proposes the increase as a contingency with the intent of revisiting the item next fiscal year.
- An approximate 250% increase or \$2,500 is budgeted in the special department expense account and is tied to establishing live video/audio streamlining of Commission meetings through the agency website. The one-time purchase would be with the County’s vendor for audio/video streaming (Granicus) and provide the Commission with a customized web page to transmit live as well as store audio/video recordings. The one-time purchase would also include staff training. The Committee believes this increase is warranted given it would help enhance the agency’s transparency and complement an earlier decision to contract with Napa Valley TV to rebroadcast agency meetings on Channel 28; live airing of agency meetings are not available due to other scheduling commitments.⁴

The Committee notes at least two other discretionary expense increases appear merited, but have not been included in the final budget to control overall costs and more specifically agency contributions in 2012-2013. Most notably, this includes purchasing iPads and related software for preparing/distributing electronic agenda packets at an estimated cost of \$6,000 to \$8,000. The Committee also believes the Commission would be better served by purchasing a software system to improve the preparation of meeting minutes. The software system currently utilized by most local governmental agencies – including the County – is operated by Granicus. The cost of Granicus’ software system, however, appears prohibitive given the upfront charge quoted is \$2,100 along with an annual license/support fee of \$4,380 to cover license/support. The Committee believes, however, these discretionary expenses should be revisited as appropriate.

The following table summarizes operating expenses proposed in the final budget for 20112-2013.

| Expense Unit | Adopted FY11-12 | Final FY12-13 | Change % |
|------------------------|--------------------|------------------|----------|
| 1) Salaries/Benefits | 307,780 | 311,287 | 1.1 |
| 2) Services/Supplies | 116,559 | 117,243 | 0.6 |
| 3) Capital Replacement | 3,931 | 3,931 | 0.0 |
| | \$428,270 | \$432,461 | 1.0 |

⁴ A related new annual expense of \$480 to cover license/support with Granicus is also budgeted within the information technology services line item.

Operating Revenues

The Committee proposes operating revenues increase from \$395,441 to \$423,650. This amount represents a total difference of \$27,845 or 7.1% over the current fiscal year. The Committee has also increased the total amount since the April draft by \$355 consistent with the earlier referenced rise in ITS charges.

Almost the entire total amount of budgeted operating revenues – \$409,574 – is to be drawn from agency contributions and would represent a composite increase of 6.9% or \$26,473 over the current fiscal year. The rationale for the increase in agency contributions is two-fold. First, as proposed, the Commission’s operating expenses would increase by \$4,192. Second, and most substantively, staff proposes reducing the amount of reserves the Commission would allocate for operating revenue next fiscal year by three-fourths from \$32,828 to \$8,811.⁵ This reduction follows similar decreases over the last few years in using reserves as offsetting revenues for the benefit of the local agencies as the Commission has gradually attempted to “catch-up” to its normal operating expenses after an extended vacancy in the analyst position artificially reduced agency contributions.⁶

Budgeted application fees and interest earned on the fund balance invested by the County Treasurer represent the remaining portion of revenues in the final budget. No changes in application fees have been made relative to the current fiscal year. A relatively sizeable increase, though, has been made to earned interest to reflect the current return rate on the Commission’s fund balance generated through the current fiscal year.

The following table summarizes operating revenues proposed in the final budget for 20112-2013.

| Revenue Unit | Adopted FY11-12 | Final FY12-13 | Change % |
|-----------------------------|--------------------|------------------|----------|
| 1) Agency Contributions | 383,101 | 409,574 | 6.9 |
| (a) County of Napa | 191,551 | 204,787 | 6.9 |
| (b) City of Napa | 126,330 | 136,583 | 8.1 |
| (c) City of American Canyon | 32,912 | 33,321 | 1.2 |
| (d) City of St. Helena | 12,997 | 14,153 | 8.9 |
| (e) City of Calistoga | 11,393 | 12,095 | 6.2 |
| (f) Town of Yountville | 7,917 | 8,635 | 9.1 |
| 2) Application Fees | 10,000 | 10,000 | 0.0 |
| 3) Interest | 2,340 | 4,076 | 0.0 |
| Total | \$395,441 | \$423,650 | 7.1 |

⁵ The amount of reserves – \$8,811 – included in the final budget as offsetting revenues represents a slight increase from the \$8,706 included in the draft approved in April. The slight increase is the result of recalculating the total amount to be invoiced to the agencies based on the revised total expenses less (a) budgeted service charges, (b) budgeted interest, and (c) one-fifth of the difference compared to the total agency allocations last year.

⁶ LAFCO’s budgeted allocation of reserves as offsetting revenues over the last two years totaled \$42,459 in 2010-11 and \$32,828 in 2011-12. The amount of reserves calculated for use in 2012-13 represents one-fifth of the total difference in agency contributions between the two affected fiscal years if no reserve were utilized.

C. Analysis

The final budget presented for 2012-2013 accomplishes the Committee's two core objectives to (a) provide sufficient resources to maintain current service levels while (b) minimizing impacts on the funding agencies by limiting overall cost-increases. In particular, the final budget preserves present staffing levels the Committee believes are merited given the agency's prescribed duties along with budgeting a one-time special expense to begin live-streaming Commission meetings on the web. The final budget also incorporates the earlier and related approval of an office relocation to 1030 Seminary Street; a move providing the Commission with sufficient administrative space over the next five years at a fixed annual price while achieving a minimum net savings of \$10,000, which will be directly passed on to the funding agencies.⁷

Irrespective of the preceding comments, the Committee recognizes the final budgeted increases agency contributions by nearly seven percent over the current fiscal year from \$383,101 to \$409,574; an amount exceeding the current inflation rate for the San Francisco Bay Area region by over two-fold.⁸ The Committee, nevertheless, believes this increase is reasonable and justified as the Commission continues to adjust back to normal after an extended analyst vacancy artificially reduced the annual apportionments to a low of \$272,032 in 2007-2008. Specifically, since filling the analyst position on a permanent basis three years ago, the Commission has gradually increased its agency allocations back to normal over the this period by utilizing decreasing amounts of reserves as a means to limit the annual increase given the recession; the alternative option would have been to immediately adjust agency funding requirements back to normal in one year's period. The Committee believes this process of utilizing reserves as an offsetting measure should continue for the next fiscal year, albeit at a reduced level from \$32,828 to \$8,811 given the Commission is approaching its minimum three month operating level.

D. Recommendation

Adopt the attached resolution approving a final budget for 2012-2013 as submitted by the Committee with any desired changes.

⁷ The estimated \$10,000 in savings over the next five years associated with the office relocation involves a \$3,720 reduction in annual rent less \$1,500 in new budgeted office expenses tied to utility costs at 1030 Seminary Street. Moving costs are expected to be funded entirely out of the current fiscal year through cost-savings associated with limiting travel and training activities.

⁸ The current 12-month consumer price index for the San Francisco Bay Area region is 2.9 percent according to the United States Bureau of Labor Statistics as of January 2012.

E. Alternatives for Action

The following alternative actions are available to the Commission.

Alternative Action One (Recommendation):

Adopt the attached resolution provided as Attachment One approving the final budget within any desired changes. Direct the Executive Officer to work with the County Auditor's Office in issuing invoices to the funding agencies accordingly.

Alternative Action Two:

Continue consideration of the item to a special meeting scheduled no later than June 15, 2012 as required under LAFCO law relative to adopting a final budget.

F. Procedures for Consideration

This item has been agendaized as part of a noticed public hearing. The following procedures are recommended with respect to Commission's consideration of this item:

- 1) Receive verbal report from the Committee;
- 2) Open the public hearing (mandatory); and
- 3) Discuss item and consider action on recommendation.

Respectfully submitted on behalf of the Committee

Keene Simonds
Executive Officer

Attachments:

- 1) Draft Resolution Adopting a Final Budget for FY 2012-13
- 2) Calculation of Agency Contributions for FY 2012-13

RESOLUTION NO. _____

**LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY
ADOPTION OF A FINAL BUDGET
2012-2013 FISCAL YEAR**

WHEREAS, the Local Agency Formation Commission of Napa County (“Commission”) is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 to adopt an annual final budget for the next fiscal year no later than June 15th; and

WHEREAS, the Commission reviewed and adopted a proposed budget at its April 2, 2012 meeting; and

WHEREAS, at the direction of the Commission, the Executive Officer 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 proposed budget; and

WHEREAS, the Executive Officer prepared a report concerning the final budget, including 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 final budget held on June 4, 2012; and

WHEREAS, the Commission determined the final budget projects the staffing and program costs of the agency 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 One is approved.
2. The overall operating costs provided in the final budget will 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 June 4, 2012 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 of Napa County

Subdivision of the State of California

ATTACHMENT TWO

2012-2013 Agency Contributions Calculation

| Step 1 | Total Agency Contributions | | FY12-13 | Difference | Difference | | | |
|--|---|------------------------|------------------|-------------------|-------------------|-------------------|---------------------|--|
| | <u>FY11-12</u> | <u>FY-12-13</u> | <u>Adjusted</u> | <u>Dollar</u> | <u>Percentage</u> | | | |
| Total | 383,101.00 | 432,461.12 | 409,574.34 | \$ 26,473.34 | 6.9% | | | |
| Step 2 | Allocation Between County and Cities | | FY12-13 | Difference | Difference | | | |
| | <u>FY11-12</u> | <u>FY12-13</u> | <u>Dollar</u> | <u>Percentage</u> | | | | |
| 50% to the County of Napa | \$ 191,550.50 | \$ 204,787.17 | \$ 13,236.67 | 6.9% | | | | |
| 50% to the 5 Cities | \$ 191,550.50 | \$ 204,787.17 | \$ 13,236.67 | 6.9% | | | | |
| Step 3a | Cities' Share Based on Total General Tax Revenues (FY2009-10) | | | | | | | |
| | <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 | | 5,920,329.00 | 1,210,979.00 | 15,687,842.00 | 2,779,340.00 | 583,887.00 | 26,182,377.00 | |
| Voter Approved Indebtedness Property Tax | | - | - | - | - | - | - | |
| Other Property Tax | | 1,100,159.00 | 443,614.00 | 6,179,234.00 | 485,208.00 | 356,851.00 | 8,565,066.00 | |
| Sales and Use Taxes | | 1,434,084.00 | 499,545.00 | 8,393,151.00 | 1,631,540.00 | 477,717.00 | 12,436,037.00 | |
| Transportation Tax | | - | - | - | - | - | - | |
| Transient Lodging Tax | | 557,365.00 | 3,042,315.00 | 8,256,152.00 | 1,193,860.00 | 3,068,999.00 | 16,118,691.00 | |
| Franchises | | 547,297.00 | 156,811.00 | 1,610,107.00 | 153,392.00 | 70,840.00 | 2,538,447.00 | |
| Business License Taxes | | 151,538.00 | 123,799.00 | 2,508,457.00 | 147,517.00 | 7,440.00 | 2,938,751.00 | |
| Real Property Transfer Taxes | | 79,443.00 | 12,147.00 | 206,326.00 | 3,779.00 | 4,446.00 | 306,141.00 | |
| Utility Users Tax | | - | - | - | - | - | - | |
| Other Non-Property Taxes | | 493,590.00 | 171,363.00 | 2,516,680.00 | 446,419.00 | 165,870.00 | 3,793,922.00 | |
| Total | | \$ 10,283,805 | \$ 5,660,573 | \$ 45,357,949 | \$ 6,841,055 | \$ 4,736,050 | \$ 72,879,432 | |
| Percentage of Total Taxes to all Cities | | 14.1% | 7.8% | 62.2% | 9.4% | 6.5% | 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 | 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% | | |
| 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% | 7.8% | 62.2% | 9.4% | 6.5% | 100% | | |
| Portion of LAFCO Budget | 11,558.77 | 6,362.36 | 50,981.33 | 7,689.19 | 5,323.22 | 40% | | |
| Cities' Share Based on Total Population | 17.71% | 4.67% | 69.67% | 5.26% | 2.70% | 100% | | |
| Portion of LAFCO Budget | 21,761.87 | 5,733.03 | 85,602.07 | 6,463.47 | 3,311.85 | 60% | | |
| Total Agency Allocation | \$ 33,320.64 | \$ 12,095.39 | \$ 136,583.40 | \$ 14,152.67 | \$ 8,635.07 | \$ 204,787.17 | | |
| Allocation Share | 16.2709% | 5.9063% | 66.6953% | 6.9109% | 4.2166% | 100% | | |
| Step 5 | FY12-13 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> | |
| | \$ 204,787.17 | \$ 33,320.64 | \$ 12,095.39 | \$ 136,583.40 | \$ 14,152.67 | \$ 8,635.07 | \$ 409,574.34 | |
| Difference From FY11-12: | \$ 13,236.67 | \$ 408.60 | \$ 702.05 | \$ 10,253.02 | \$ 1,155.30 | \$ 717.70 | \$ 26,473.34 | |
| | 6.91% | 1.24% | 6.16% | 8.12% | 8.89% | 9.06% | 6.91% | |