



Town of Yountville
"The Heart of the Napa Valley"

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS

COMMUNITY CENTER PROJECT

Town of Yountville
CAPITAL PROJECTS FUND
Fund 50 - Department 4800

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Capital Projects Fund is used to account for capital expenditures associated with the Town's capital projects. Funding is provided from the General Fund, developers, and grants and contributions from other agencies.

PRIOR YEAR – GOALS ACHIEVED

Several capital projects and programs completed or continued within the annual budget.

CURRENT YEAR – 2009/10 GOALS & OBJECTIVES

See detail of approved Capital Improvement Projects for 2009-10. Total budgeted \$1,427,000, which includes \$750,000 for the current year's portion of the Hwy 29 Bike Path, which is funded by Federal Stimulus funds, and a transfer of \$260,000 to the Utility Undergrounding Fund to fund a major undergrounding project.

MAJOR HIGHLIGHT

See Capital Projects detail.

MAJOR BUDGET CHANGES

The planned Capital Improvement Program for 2009-10 includes a General Fund allocation of \$240,000, impact fees, Measure A and Flood Control District monies, Federal Stimulus funds, and reallocation of existing fund reserves to continue the Town's capital improvement program.

Town of Yountville
CAPITAL PROJECTS FUND
Fund 50 * Overview

| FUND STATEMENT | 2006/07 | 2007/08 | 2008/09 | | 2009/10 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
| | ACTUAL | ACTUAL | ESTIMATED | BUDGETED | ADOPTED |
| ■ BEGINNING FUND BALANCE | \$ 2,213,539 | \$ 2,508,927 | \$ 2,343,736 | \$ 2,343,736 | \$ 1,956,436 |
| REVENUES | | | | | |
| 3301 INTEREST EARNINGS | 69,921 | 83,502 | 45,000 | 50,000 | 50,000 |
| 3455 FEDERAL STIMULUS - BIKE PATH | - | - | - | - | 750,000 |
| 3506 CONTRIBUTION-COUNTY | 20,000 | - | - | - | - |
| 3507 MEASURE A | - | 56,984 | 142,500 | 142,500 | 220,000 |
| 3621 REFUNDS/REIMBURSEMENTS | - | - | - | - | - |
| 3640 INTERFUND LOAN-PRINCIPAL | 16,750 | 16,750 | 16,800 | 16,800 | 16,800 |
| 3641 INTERFUND LOAN-INTEREST | 15,035 | 12,563 | 12,600 | 12,600 | 12,600 |
| Total Revenues | \$ 121,706 | \$ 169,799 | \$ 216,900 | \$ 221,900 | \$ 1,049,400 |
| EXPENDITURES | | | | | |
| CIP PLANNING | - | - | - | - | 15,000 |
| CF CIVIC FACILITIES | 520,811 | (728) | 80,000 | 120,000 | - |
| PK PARKS & RECREATION | 37,539 | 98,843 | 60,000 | 145,000 | 75,000 |
| SD DRAINAGE & FLOOD CONTROL | 40,559 | 142,864 | 139,900 | 255,000 | 272,000 |
| ST STREET & TRANSPORTATION | 18,750 | 15,935 | 131,600 | 301,600 | 750,000 |
| SP SPECIAL PROJECTS | 119,442 | 174,824 | 87,000 | 385,000 | 315,000 |
| Total Expenditures | \$ 737,101 | \$ 431,738 | \$ 498,500 | \$ 1,206,600 | \$ 1,427,000 |
| TRANSFERS IN (OUT) | | | | | |
| 3803 FROM GENERAL FUND | 571,255 | - | 154,600 | 154,600 | 240,000 |
| 3803 TO UTILITY UNDERGROUNDING (24) | - | - | - | - | (260,000) |
| 3802 TO WATER CAPITAL FUND (60) | - | (31,730) | (370,000) | (370,000) | (75,000) |
| 3802 TO WATER OPERATING FUND (61) | - | - | - | - | - |
| 3807 ALLOCATED IMPACT FEES | | | | | |
| FROM CIVIC FACILITIES I/F (41) | 47,648 | 46,301 | 55,600 | 55,600 | 45,000 |
| FROM DRAINAGE & FC I/F (42) | 8,443 | 7,901 | 4,300 | 4,300 | 7,600 |
| FROM PARKS & REC I/F (43) | 8,745 | 17,930 | 10,800 | 10,800 | 17,500 |
| FROM PUBLIC SAFETY I/F (44) | 1,214 | - | 23,500 | 23,500 | 7,200 |
| FROM TRAFFIC FACILITIES I/F (45) | 273,478 | 73,096 | 32,300 | 32,300 | 71,400 |
| 3999 CONTRA-NOTE REDUCTION | - | (16,750) | (16,800) | (16,800) | (16,800) |
| Total Net Transfers | \$ 910,783 | \$ 96,748 | \$ (105,700) | \$ (105,700) | \$ 36,900 |
| ■ ENDING FUND BALANCE | \$ 2,508,927 | \$ 2,343,736 | \$ 1,956,436 | \$ 1,253,336 | \$ 1,615,736 |
| <i>Net Change in Fund Balance</i> | 295,388 | (165,191) | (387,300) | (1,090,400) | (340,700) |
| FUND BALANCE ALLOCATIONS | | | | | |
| Cash Resources | 2,173,927 | 2,025,486 | 1,654,986 | 951,886 | 1,331,086 |
| Note Amount (60) | 335,000 | 318,250 | 301,450 | 301,450 | 284,650 |
| ■ Total Fund Balance | \$ 2,508,927 | \$ 2,343,736 | \$ 1,956,436 | \$ 1,253,336 | \$ 1,615,736 |

**Town of Yountville
CAPITAL PROJECTS FUND
Fund 50 (4800) Capital Projects**

| EXPENDITURE DETAIL | | 2006/07 | 2007/08 | 2008/09 | | 2009/10 |
|--|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | | ACTUAL | ACTUAL | ESTIMATED | BUDGETED | ADOPTED |
| CIP PLANNING | | | | | | |
| 4800-449 | SPECIAL CONTRACTUAL | - | 3,372 | 15,000 | 15,000 | 15,000 |
| CF CIVIC FACILITIES | | | | | | |
| 960 CF05 | SWIMMING POOL REMODEL | 499,633 | - | - | - | - |
| 967 CF02 | TOWN HALL REMODEL | 21,178 | (728) | 80,000 | 120,000 | - |
| SUBTOTAL | | \$ 520,811 | \$ (728) | \$ 80,000 | \$ 120,000 | \$ - |
| PK PARKS & RECREATION | | | | | | |
| 811 PK01 | PARK DEVELOPMENT & IMPRV | - | - | 25,000 | 125,000 | - |
| 963 PK14 | PARK EQUIPMENT & IMPRV | 37,539 | 98,843 | 35,000 | 20,000 | 50,000 |
| 812 PK18 | PARK PATHS PROGRAM | - | - | - | - | 25,000 |
| SUBTOTAL | | \$ 37,539 | \$ 98,843 | \$ 60,000 | \$ 145,000 | \$ 75,000 |
| DF DRAINAGE & FLOOD CONTROL | | | | | | |
| 821 DF19 | HYDROLOGIC STUDIES * | - | 52,387 | 20,000 | 100,000 | 100,000 |
| 905 DF17 | HOPPER CREEK RESTORATION * | 3,756 | 50 | 35,000 | 50,000 | 85,000 |
| 950 DF14 | TOWN WIDE DRAINAGE | 146 | 28,696 | 20,000 | 20,000 | 22,000 |
| 962 DF13 | HOPPER CRK SEDIMENT REM * | 35,641 | 11,850 | 15,000 | 35,000 | 35,000 |
| 999 DF16 | NPDES (Corp Yard Drainage) | 1,016 | 49,881 | 49,900 | 30,000 | 30,000 |
| 822 DF20 | FLOOD PROTECTION | - | - | - | 20,000 | - |
| * FUNDED WITH MEASURE A | | | | | | |
| SUBTOTAL | | \$ 40,559 | \$ 142,864 | \$ 139,900 | \$ 255,000 | \$ 272,000 |
| ST STREET & TRANSPORTATION | | | | | | |
| 830 ST03 | HWY 29 BIKE PATH - FED STIMULUS | - | - | 7,500 | - | 750,000 |
| 831 ST12 | BICYCLE PATH (TDA) | - | 4,787 | 20,000 | 25,000 | - |
| 834 ST51 | FINNELL BRIDGE ENHANCEMENTS | - | - | 30,000 | 100,000 | - |
| 908 ST05 | TRAFFIC CALMING | 10,861 | 4,072 | 25,000 | 70,000 | - |
| 952 ST13 | PEDESTRIAN PATHWAYS | 6,122 | 7,076 | 51,600 | 51,600 | - |
| 966 ST06 | BUS SHELTERS | 1,767 | - | 5,000 | 25,000 | - |
| 997-ST57 | HIGHWAY 29 PATH | - | - | - | 30,000 | - |
| SUBTOTAL | | \$ 18,750 | \$ 15,935 | \$ 131,600 | \$ 301,600 | \$ 750,000 |
| CP COMMUNITY PROJECTS | | | | | | |
| 802 CP20 | CH FIBER OPTIC LINE | - | 17,708 | - | - | - |
| 803 CP21 | TOWNWIDE BEAUTIFICATION | - | 52,387 | 5,000 | 25,000 | 20,000 |
| 804 CP24 | VETERANS PARK PARKING | - | 80 | - | - | - |
| 901 CP11 | N. WASHINGTON MASTER PLAN | 4,899 | - | - | - | - |
| 809 CP32 | MID-TOWN PEDESTRIAN & DRNG | - | - | - | - | 210,000 |
| 951 CP09 | ACCESSIBILITY IMPROVEMENTS | 54,861 | 58,234 | 50,000 | 50,000 | 20,000 |
| 955 CP12 | TREE/SIDEWALK C&G REPAIRS | 59,682 | 46,415 | 10,000 | 50,000 | 20,000 |
| 806 CP27 | MAIN ST TREE GRATE/SIDEWALK | - | - | 10,000 | 30,000 | 15,000 |
| 807 CP31 | TOWN FORESTATION | - | - | 12,000 | 30,000 | 30,000 |
| 808 CP30 | FINANCIAL SYSTEM SOFTWARE | - | - | 200,000 | 200,000 | - |
| SUBTOTAL | | \$ 119,442 | \$ 174,824 | \$ 87,000 | \$ 385,000 | \$ 315,000 |
| TOTAL EXPENDITURES | | \$ 737,101 | \$ 435,110 | \$ 513,500 | \$ 1,221,600 | \$ 1,427,000 |

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Town of Yountville
COMMUNITY CENTER PROJECT FUND
Fund 51 - Department 4415

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Community Center Project Fund was established in fiscal year 2004-05 to account for revenues and expenditures related to the Community Center Project that has been in a planning and development phase since fiscal year 2001-02. In November 2003, voters approved a 2% increase in the Transient Occupancy Tax (TOT) with the proceeds to be used toward project costs. Project is being financed primarily by the issuance of the 2008 Lease Revenue Bonds, with some additional funding from a state parks grant and a contribution from the County Library, and a small portion of impact fees.

PRIOR YEAR – GOALS ACHIEVED

Construction in progress and tracking on schedule and within budget.

CURRENT YEAR – 2009/10 GOALS & OBJECTIVES

Complete construction in the fall of 2009 and prepare for opening of the center.

MAJOR HIGHLIGHT

Completion of project.

MAJOR BUDGET CHANGES

Construction and management contracts encumbered in 2008/09; balances to roll over to 2009/10 to complete project.

Town of Yountville
COMMUNITY CENTER PROJECT FUND
Fund 51- Department 4415

DETAIL FOR PROJECT EXPENSE ACCOUNTS

| | | | |
|------|---|--------------|--------------|
| 913 | CIP Project -- CF04 Community Center Project | | \$12,283,000 |
| | Cost of Issuance | \$1,086,000 | |
| | Construction | 9,211,000 | |
| | Owner's Construction | 48,000 | |
| | Construction Contingency | 750,000 | |
| | Construction Management | 820,000 | |
| | Utilities & Permits | 168,000 | |
| | Equipment & Furnishings | 200,000 | |
| 3301 | Offsetting Revenues & Sources of Funding -- Interest | \$113,000 | |
| 3416 | State Parks Grant | 240,000 | |
| 3506 | Napa County, Library | 250,000 | |
| | PG&E Solar Rebate | 80,000 | |
| | Post Office Lease Contribution | 300,000 | |
| 3700 | Long-Term Financing COP Lease Revenue | \$10,700,000 | |
| 3803 | Transfer In -- From General Fund (01) | \$550,000 | |
| | | 170,000 | |
| 3807 | Allocated Impact Fees -- Civic Facilities Public Safety | \$53,000 | |

Town of Yountville
COMMUNITY CENTER PROJECT FUND
Fund 51 (4415)

| FUND STATEMENT | 2006/07 | 2007/08 | 2008/09 | | 2009/10 |
|---------------------------------------|------------|--------------|---------------|---------------|--------------|
| | ACTUAL | ACTUAL | ESTIMATED | APPROVED | ADOPTED |
| ■ BEGINNING FUND BALANCE | \$ 651,206 | \$ 828,559 | \$ 80,985 | \$ 80,985 | \$ 5,375,485 |
| REVENUES | | | | | |
| 3301 INVESTMENT EARNINGS | 39,561 | 21,875 | 113,000 | 113,000 | 100,000 |
| 3416 STATE GRANT (PARK) | - | - | - | 240,000 | 240,000 |
| 3506 CONTRIBUTION (COUNTY) | - | - | 250,000 | 250,000 | - |
| 3621 OTHER-PG&E SOLAR REBATE | - | - | - | 80,000 | 80,000 |
| 3700 LONG TERM FINANCING | - | - | 10,470,000 | 10,470,000 | - |
| Total Revenues | \$ 39,561 | \$ 21,875 | \$ 10,833,000 | \$ 11,153,000 | \$ 420,000 |
| 913 CF04 EXPENDITURES | | | | | |
| (a) CONSTRUCTION & CONTINGENCY | 297,208 | 1,246,893 | 6,141,500 | 12,283,000 | - |
| UTILITIES & PERMITS | - | - | - | - | - |
| FURNISHINGS & FIXTURES | - | - | - | - | - |
| Total Expenditures | \$ 297,208 | \$ 1,246,893 | \$ 6,141,500 | \$ 12,283,000 | \$ - |
| TRANSFERS IN (OUT) | | | | | |
| 3803 FROM GENERAL FUND - TOT (16.67%) | 435,000 | 447,566 | 550,000 | 592,300 | - |
| 3807 ALLOCATED IMPACT FEES | | 29,878 | 53,000 | 53,000 | - |
| FROM CIVIC FACILITIES I/F (41) | - | - | - | - | - |
| FROM PUBLIC SAFETY I/F (44) | - | - | - | - | - |
| Total Net Transfers | \$ 435,000 | \$ 477,444 | \$ 603,000 | \$ 645,300 | \$ - |
| ■ ENDING FUND BALANCE | \$ 828,559 | \$ 80,985 | \$ 5,375,485 | \$ (403,715) | \$ 5,795,485 |
| <i>Net Change in Fund Balance</i> | (257,647) | (1,225,018) | 4,691,500 | (1,130,000) | 420,000 |

(a) Notes: Contract is encumbered and balance will be carried forward to 2009/10, when project will be completed.

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