

**Town of Yountville**  
**CLEEP PUBLIC SAFETY GRANT FUND**  
**Fund 29 – Department 4200**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The California Law Enforcement Equipment Program (CLEEP) was established by the State to provide funding for supplemental law enforcement equipment needs beginning in fiscal year 2000-01. The State last provided grant allocations in fiscal year 2002-03.

**PRIOR YEAR – GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

N/A

**MAJOR HIGHLIGHT**

N/A

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville  
CLEEP PUBLIC SAFETY GRANT FUND  
Fund 29 – Department 4200**

**DETAIL FOR SELECTED ACCOUNTS**

	No Fund activity is planned at this time.		\$ 0
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Town of Yountville  
 CLEEP PUBLIC SAFETY GRANT FUND  
 Fund 29 (4200)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 42	\$ -	\$ -	\$ -	\$ -
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	-	-	-	-	-
3429	STATE GRANT	-	-	-	-	-
3803	FROM GENERAL FUND	(42)	-	-	-	-
	<b>Total Revenues</b>	\$ (42)	\$ -	\$ -	\$ -	\$ -
	<b>EXPENDITURES</b>					
253	EQUIPMENT	-	-	-	-	-
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
■	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Net Change in Fund Balance</i>	(42)	-	-	-	-

Notes: Fund inactive, State-funded program ended in 2003

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**Town of Yountville  
COMMUNITY HALL BUILDING CAPITAL  
Fund 05 - Department 4410**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Community Hall Capital Fund was established to account for expenditures of fund resources for capital improvement and capital maintenance of Community Hall. Funding is provided by transfers from the General Fund.

**PRIOR YEAR – GOALS ACHIEVED**

Parking area maintenance.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

Facility will closed beginning in February 2009 in conjunction with the Town Community Center/Library Project.

**MAJOR HIGHLIGHT**

Closure of facility during project.

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville  
COMMUNITY HALL BUILDING CAPITAL  
Fund 05 - Department 4410**

**DETAIL FOR SELECTED ACCOUNTS**

923	CIP Project – Unspecified improvement to facility		\$ 0
3803	Transfer from General Fund	\$ 0	

Town of Yountville  
COMMUNITY HALL BUILDING CAPITAL FUND  
Fund 05 (4410)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 43,886	\$ 38,056	\$ 21,048	\$ 21,048	\$ 25,248
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	1,669	1,497	1,200	1,200	-
	<b>Total Revenues</b>	\$ 1,669	\$ 1,497	\$ 1,200	\$ 1,200	\$ -
	<b>EXPENDITURES</b>					
923 CF10	C/H IMPROVEMENTS	12,499	23,505	2,000	10,000	-
	<b>Total Expenditures</b>	\$ 12,499	\$ 23,505	\$ 2,000	\$ 10,000	\$ -
	<b>TRANSFERS IN (OUT) FROM GENERAL FUND</b>					
3803		5,000	5,000	5,000	5,000	-
	<b>Total Net Transfers</b>	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
■	ENDING FUND BALANCE	\$ 38,056	\$ 21,048	\$ 25,248	\$ 17,248	\$ 25,248
	<i>Net Change in Fund Balance</i>	<i>(5,830)</i>	<i>(17,008)</i>	<i>4,200</i>	<i>(3,800)</i>	<i>0</i>

Notes: N/A.

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**Town of Yountville**  
**DISASTER RESPONSE & COST RECOVERY FUND**  
**Fund 75 – Department 4911**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Disaster Response & Cost Recovery Fund was established to account for costs associated with public education of residents concerning preparedness and services availability during a disaster. When a local emergency is declared, the fund accumulates costs for disaster relief, and is the repository of grant funding and reimbursement of costs by FEMA/OES or other governmental agencies. Transfers from the General Fund may cover unfunded costs.

**PRIOR YEAR – GOALS ACHIEVED**

Cost recovery for damages associated with December 2005 storm and flood. Mitigation improvements made in the Forrester Park and Vineyard Park areas, to pathways and the basketball court facility.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

N/A

**MAJOR HIGHLIGHT**

N/A

**MAJOR BUDGET CHANGES**

No Fund activity is planned.

**Town of Yountville**  
**DISASTER RESPONSE & COST RECOVERY FUND**  
**Fund 75 – Department 4911**

**DETAIL FOR SELECTED ACCOUNTS**

449	Special Contractual Service – Mitigation expenses		\$ 0
3901	Emergency/Disaster Grants – FEMA Grant	\$ 0	
3902	State OES Grant	\$ 0	

Town of Yountville  
DISASTER RESPONSE & COST RECOVERY FUND  
Fund 75 (4911)

FUND STATEMENT	2005/06	2006/07	2007/08		2008/09
	ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■ BEGINNING FUND BALANCE	\$ -	\$ (18,780)	\$ 24,262	\$ 24,262	\$ 62
<b>REVENUES</b>					
3301 INVESTMENT EARNINGS	-	2,623	1,300	1,000	-
3901 FEMA GRANT	-	-	-	-	-
3902 OES GRANT	6,790	92,882	-	-	-
3803 FROM GENERAL FUND	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 6,790</b>	<b>\$ 95,505</b>	<b>\$ 1,300</b>	<b>\$ 1,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
202 SALARIES, PART-TIME	-	-	-	-	-
204 OVERTIME	2,996	-	-	-	-
205 BENEFITS	-	-	-	-	-
206 PR TAX-MEDICARE	-	-	-	-	-
210 SUPPLIES & MATERIALS	-	-	-	-	-
213 SPECIAL DEPT EXPENSES	4,348	-	-	-	-
249 CONTRACTUAL SERVICES	18,226	-	-	-	-
449 SPECIAL CONTRACTUAL	-	52,463	25,500	24,800	-
<b>Total Expenditures</b>	<b>\$ 25,570</b>	<b>\$ 52,463</b>	<b>\$ 25,500</b>	<b>\$ 24,800</b>	<b>\$ -</b>
■ ENDING FUND BALANCE	\$ (18,780)	\$ 24,262	\$ 62	\$ 462	\$ 62
<i>Net Change in Fund Balance</i>	<i>(18,780)</i>	<i>43,042</i>	<i>(24,200)</i>	<i>(23,800)</i>	<i>-</i>

Notes: N/A

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**Town of Yountville  
FIRE EMERGENCY SERVICES FUND  
Fund 28 – Department 4201**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Town has assessed new development a Fire Emergency Services fee to offset additional costs of personnel, facilities, and equipment required to meet demand on fire and medical services generated by new development. The Town funded a portion of the new Fire Station in fiscal year 1999. There remains a project cost of \$202,000 to be funded in the future.

**PRIOR YEAR – GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

No activity associated with the purpose of this fund is anticipated in this fiscal year.

**MAJOR HIGHLIGHT**

See above.

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville  
FIRE EMERGENCY SERVICES FUND  
Fund 28 – Department 4201**

**DETAIL FOR SELECTED ACCOUNTS**

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No Fund activity is planned at this time

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Town of Yountville  
**FIRE EMERGENCY SERVICES FUND**  
Fund 28 (4201)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 35,917	\$ 37,320	\$ 39,246	\$ 39,246	\$ 40,946
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	1,403	1,926	1,700	2,000	1,200
3505	FIRE SVCS CONTRIBUTION	-	-	-	-	-
	<b>Total Revenues</b>	\$ 1,403	\$ 1,926	\$ 1,700	\$ 2,000	\$ 1,200
	<b>EXPENDITURES</b>					
253	EQUIPMENT	-	-	-	-	-
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
■	ENDING FUND BALANCE	\$ 37,320	\$ 39,246	\$ 40,946	\$ 41,246	\$ 42,146
	<i>Net Change in Fund Balance</i>	1,403	1,926	1,700	2,000	1,200

Notes: N/A.

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**Town of Yountville**  
**FLOOD BARRIER CAPITAL MAINTENANCE FUND**  
**Fund 76 – Department 4880**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

This Fund was established to provide for revenues and expenditures related to the FEMA Flood Hazard Mitigation Grant awarded to the Town in 1998. The project was completed in fiscal year 2004-05, and various mitigations have been accomplished since the barrier was constructed. Current Fund resources are to be utilized for capital improvement and maintenance of the Flood Barrier and its related system infrastructure.

**Floodwall Project**

The cost of planning, designing and construction of the project was approximately \$6.78 Million, and was paid for with a combination of Bond Financing (\$2.82M), FEMA/OES Grants (\$2.84), Town (\$433K), Measure A (\$400K), Napa County (\$149K), Property Owner (\$75K) and other (\$64K) financing sources.

**PRIOR YEAR – GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008-09 GOALS & OBJECTIVES**

Continue to oversee, monitor, and maintain the Floodwall and its related infrastructure system

**MAJOR HIGHLIGHT**

Monitor and maintain Floodwall facility.

**MAJOR BUDGET CHANGES**

Contingency for maintenance purposes is increased by \$5,000.

**Town of Yountville**  
**FLOOD BARRIER CAPITAL MAINTENANCE FUND**  
**Fund 76 – Department 4880**

**DETAIL FOR SELECTED ACCOUNTS**

215	System Maintenance - Provision for maintenance and repair of flood barrier facilities		\$15.000
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Town of Yountville  
 FLOOD BARRIER CAPITAL MAINTENANCE FUND  
 Fund 76 (4880)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 345,156	\$ 131,279	\$ 193,330	\$ 193,330	\$ 194,830
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	5,580	8,828	9,000	9,000	4,700
3652	MISCELLANEOUS	-	53,460	-	-	-
	<b>Total Revenues</b>	<b>\$ 5,580</b>	<b>\$ 62,288</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 4,700</b>
	<b>EXPENDITURES</b>					
215	FACILITY MAINTENANCE	-	237	7,500	10,000	15,000
998 SD11	FLOOD BARRIER PROJECT	219,457	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 219,457</b>	<b>\$ 237</b>	<b>\$ 7,500</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>
■	ENDING FUND BALANCE	\$ 131,279	\$ 193,330	\$ 194,830	\$ 192,330	\$ 184,530
	<i>Net Change in Fund Balance</i>	<i>(213.877)</i>	<i>62.051</i>	<i>1,500</i>	<i>(1,000)</i>	<i>(10.300)</i>

Notes: Floodwall project completed at total cost of \$6.78M.

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**Town of Yountville  
HOUSING OPPORTUNITY FUND  
Fund 70 – Department 4801**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Housing Opportunity Fund was established to provide affordable housing to residents and workers in the area. Developer in-lieu fees, General Fund transfers, and interest income provide funds.

**PRIOR YEAR – GOALS ACHIEVED**

1. Continued financial support and commitment to the Finnell Place Affordable Housing Project, in aggregate \$700,000.
2. In December 2007 the Town Council approved a funding commitment to the Washington Gardens Affordable Housing Project (associated with Ad Hoc/Keller Inn), the amount to be loaned \$300,000.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

1. Continue Town funding commitment to/for the on-going Finnell Place Project
2. Finalize agreement documentation associated with the Town's financial commitment to the Washington Gardens Affordable Housing Project.

**MAJOR HIGHLIGHT**

Continue coordination with Napa Valley Community Housing with respect to the ongoing Finnell Place Affordable Housing Project.

**MAJOR BUDGET CHANGES**

The Housing Fund budget is increased to reflect the increased cost of the agreement with Napa Valley Community Housing for annual fees and for an additional contribution to the Farm Worker Housing Project.

**Town of Yountville  
HOUSING OPPORTUNITY FUND  
Fund 70 – Department 4801**

**DETAIL FOR SELECTED ACCOUNTS**

247	Contributions – to Napa Valley Community Housing		\$ 45,100
	Annual Fee	\$ 35,100	
	Farm Worker Housing Project	\$ 10,000	
449	Special Contractual Service – Town Attorney		\$ 5,000
801	CIP Project – SP22 Affordable Housing Project Finnell Place (Bardessono Inn), 25 units Town commitment to project = \$700,000		\$ 444,300
	Town project expenses:		
	In 2007-08	\$ 170,000	
	In 2006-07	\$ 85,721	
902	CIP Project – SP22 Affordable Housing Project Washington Gardens (Ad Hoc, Keller Inn), 11 units Town loan to the project = \$300,000		\$ 300,000
3504	Impact Fees -	\$ _____	
3803	Transfer In – From General Fund (01)	\$ 50,000	

**Fair Share Affordable Housing Fees**

Effective July 1, 2007

Fee Structure	Non-Residential Development
Restaurant	\$290 per seat
Hotel/Motel/Inn, Per Room	\$7,232 per room
Commercial	\$14.46 per sq. foot

Fair Share Affordable Housing Fees are adjusted annually by the change in the ENR US 20 Cities Index, effective in July; in 2007 the rate of change was 3.1%.

Town of Yountville  
HOUSING OPPORTUNITY FUND  
Fund 70 (4801)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 913,351	\$ 1,036,765	\$ 1,162,719	\$ 1,162,719	\$ 1,043,669
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	28,995	46,274	41,000	40,000	30,000
3504	IMPACT FEES	90,707	186,631	-	-	-
	<b>Total Revenues</b>	<b>\$ 119,702</b>	<b>\$ 232,905</b>	<b>\$ 41,000</b>	<b>\$ 40,000</b>	<b>\$ 30,000</b>
	<b>EXPENDITURES</b>					
247	CONTR TO OTHER AGENCIES	20,000	71,476	35,050	37,000	45,100
449	SPECIAL CONTRACT	26,288	39,754	5,000	5,000	5,000
801 SP22	PROJECT CONTRIBUTION	-	85,721	170,000	614,300	444,300
902 SP22	PROJECT CONTRIBUTION	-	-	-	300,000	300,000
	<b>Total Expenditures</b>	<b>\$ 46,288</b>	<b>\$ 196,951</b>	<b>\$ 210,050</b>	<b>\$ 956,300</b>	<b>\$ 794,400</b>
3803	TRANSFERS IN (OUT) FROM GENERAL FUND	50,000	90,000	50,000	50,000	-
	<b>Total Net Transfers</b>	<b>\$ 50,000</b>	<b>\$ 90,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
■	ENDING FUND BALANCE	\$ 1,036,765	\$ 1,162,719	\$ 1,043,669	\$ 296,419	\$ 279,269
	<i>Net Change in Fund Balance</i>	<i>123,414</i>	<i>125,954</i>	<i>(119,050)</i>	<i>(866,300)</i>	<i>(764,400)</i>
<b>FUND BALANCE ALLOCATIONS</b>						
	Cash - Impact Fees & Interest	383,265	419,219	250,169	(497,081)	(514,231)
	Cash - General Fund contribution	450,000	540,000	590,000	590,000	590,000
	<b>Subtotal Cash</b>	<b>\$ 833,265</b>	<b>\$ 959,219</b>	<b>\$ 840,169</b>	<b>\$ 92,919</b>	<b>\$ 75,769</b>
	Note Amounts	203,500	203,500	203,500	203,500	203,500
■	<b>Total Fund Balance</b>	<b>\$ 1,036,765</b>	<b>\$ 1,162,719</b>	<b>\$ 1,043,669</b>	<b>\$ 296,419</b>	<b>\$ 279,269</b>

Notes: 801 - Finnell Place, 25 units  
902 - Washington Gardens, 11 units

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**Town of Yountville**  
**MESA COURT DRAINAGE BENEFIT DISTRICT FUND**  
**Fund 96 – Department 9600**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Mesa Court Drainage Benefit District was established to correct drainage problems within the area of Mesa Court. The first phase was completed in fiscal year 1999 and was financed by new development in the district

The last use of fund resources was in 2005-06 for drainage improvements (\$10,000)

**PRIOR YEAR -- GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

N/A

**MAJOR HIGHLIGHT**

N/A

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville**  
**MESA COURT DRAINAGE BENEFIT DISTRICT FUND**  
**Fund 96 – Department 9600**

**DETAIL FOR SELECTED ACCOUNTS**

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No Fund activity planned at this time.

\$ 0

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Town of Yountville  
MESA DRAINAGE BENEFIT DISTRICT FUND  
Fund 96-9600

FUND STATEMENT	2005/06	2006/07	2007/08		2008/09
	ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 23,254	\$ 14,144	\$ 14,878	\$ 14,878	\$ 15,478
<b>REVENUES</b>					
3301 INVESTMENT EARNINGS	890	734	600	500	400
3500 CONTRIBUTIONS	-	-	-	-	-
3712 DEVELOPMENT FEES	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 890</b>	<b>\$ 734</b>	<b>\$ 600</b>	<b>\$ 500</b>	<b>\$ 400</b>
<b>EXPENDITURES</b>					
950 MESA CT DRAINAGE	10,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
■ ENDING FUND BALANCE	\$ 14,144	\$ 14,878	\$ 15,478	\$ 15,378	\$ 15,878
<i>Net Change in Fund Balance</i>	<i>(9,110)</i>	<i>734</i>	<i>600</i>	<i>500</i>	<i>400</i>

Notes: N/A.

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**Town of Yountville  
STATE COPS GRANT FUND  
Fund 27 – Department 4200**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Citizens Option for Public Safety (COPS) program was established by the State to provide supplemental funding for frontline law enforcement services. The Town has adopted an annual program beginning in 1996 to provide additional equipment and services for the Sheriff's staff assigned to the Town. The Town may not budget COPS program funds until September of each year; the budget is then amended to include the current year programs.

**PRIOR YEAR – GOALS ACHIEVED**

The 2007-08 State COPS Grant enabled the Town to fund a portion of the cost associated with one additional sworn officer of the Napa County Sheriff's Department.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

Provide additional State-funded law enforcement coverage to the Town.

**MAJOR HIGHLIGHT**

See above.

**MAJOR BUDGET CHANGES**

The anticipated magnitude of the State budget deficit may require that the State suspend the COPS Grant program in 2008-09; therefore Staff will budget the full cost of our law enforcement services contract in the General Fund. Should the State fund the COPS Grant program Staff will amend the budget accordingly.

**Town of Yountville  
STATE COPS GRANT FUND  
Fund 27 – Department 4200**

**DETAIL FOR SELECTED ACCOUNTS**

249	Contract Service – Napa County Sheriff. additional Deputy COPS share estimated to be \$100,000 of total contract costs  <i>The proposed budget for 2008-09 projects that all contractual costs will be borne by the General Fund.</i>	<i>September</i>
3507	Offsetting Revenue – COPS Grant, normally \$100,000 for small government entities.	<i>September</i>
	<i>In 2007-08, the budget was adjusted in September (BA 2007-08-A04, 9/4/07)          To establish appropriations for revenues and expenditures in Fund-27.</i>	

Town of Yountville  
STATE C.O.P.S. GRANT FUND  
Fund 27 (4200)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 20	\$ 120	\$ -	\$ -	\$ -
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	478	1,035	1,200	800	-
3425	GRANT REVENUE	100,000	100,000	100,000	100,000	-
3803	FROM GENERAL FUND	-	-	14,200	14,200	-
	<b>Total Revenues</b>	<b>\$ 100,478</b>	<b>\$ 101,035</b>	<b>\$ 115,400</b>	<b>\$ 115,000</b>	<b>\$ -</b>
	<b>EXPENDITURES</b>					
213	SPECIAL DEPT SUPPLIES	-	-	-	-	-
249	CONTRACT SERVICES	100,378	101,155	115,400	115,000	-
	<b>Total Expenditures</b>	<b>\$ 100,378</b>	<b>\$ 101,155</b>	<b>\$ 115,400</b>	<b>\$ 115,000</b>	<b>\$ -</b>
■	ENDING FUND BALANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
	<i>Net Change in Fund Balance</i>	<i>100</i>	<i>(120)</i>	<i>-</i>	<i>-</i>	<i>-</i>

Notes: The Town is required annually by the State to adopt a budget plan in September.  
In 2007-08 the plan was adopted through BA2007-08-A04, 09/04/07

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**Town of Yountville  
STATE GAS TAX FUND  
Fund 20 - Departments 4305-4306**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The State Gas Tax Fund is used to account for capital expenditures associated with street capital maintenance and improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the Town

**NOTES**

The State of California charges a tax of \$0.18 per gallon on the purchase of motor vehicle fuel. A portion is allocated to the Town under 3 different formulas as specified in the State Streets and Highways Code (SHC) (Sections 2105, 2106, 2107 & 2107.5). These monies are generally allocated on per capita basis. Gas Tax monies are restricted as to use – for the repair, maintenance and upkeep of Town streets and roads, and a small amount is allocated for engineering and related administration costs.

- Gas Tax Section 2105 – Provides for the collection and distribution of special gas tax to fund improvements for regional transportation needs.
- Gas Tax Section 2106 - Section 2106(a) provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(c) provides for distribution on a per capita basis.
- Gas Tax Section 2107 - A sum equal to .00725 cents per gallon is distributed monthly to the cities on a formula based on the SHC; with calculation predicated on a per capita apportionment - 8.98 x population.
- Gas Tax Section 2107.5 - This account represents a fixed amount of revenue received from the state based on population.

**PRIOR YEAR – GOALS ACHIEVED**

Resurfacing project, Yount Street (California-Town Limit).  
Extensive Slurry Sealing Program.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

1. Utilize State Proposition 1B Allocation of \$400,000 to complete 3 major street resurfacing projects –  
Finnell Road (Yount-Hopper Creek)  
Yount Street (Washington-Hopper Creek)  
Jefferson Street (Humboldt-Madison)
2. Continue Slurry Sealing Program.

**MAJOR HIGHLIGHT**

Utilize State Proposition 1B Allocation of \$400,000 to complete 3 major street resurfacing projects.

**MAJOR BUDGET CHANGES**

The Gas Tax Fund will receive a one-time allocation of Proposition 1B monies in the amount of \$400,000 in 2007-08. This will enable the Town to defray most currently planned streets projects with Prop.1B monies.

**Town of Yountville  
STATE GAS TAX FUND  
Fund 20 - Departments 4305-4306**

**DETAIL FOR SELECTED ACCOUNTS**

221	Dues – NCTPA		\$ 2,500
231	Utility -- Street Light & Signal at Madison/HWY 29		\$ 1,000
249	Contract Service – Striping and Signage		\$ 15,000
840	CIP Project ST01 – Street Resurfacing Program		\$ 405,000
	Finnell Road (Yount to Hopper Creek)	140,000	
	Yount Street (Washington-Hopper Creek)	140,000	
	Jefferson Street (Humboldt-Madison)	125,000	
971	CIP Project ST04 – Slurry Sealing		\$ 45,000

Town of Yountville  
STATE GAS TAX FUND  
Fund 20 (4305/4306)

FUND STATEMENT		2004/05 ACTUAL	2005/06 ACTUAL	2006/07 ACTUAL	2006/07 FINAL	2007/08 ADOPTED
■	BEGINNING FUND BALANCE	\$ 199,417	\$ 222,599	\$ 197,097	\$ 197,097	\$ 528,897
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	9,455	11,070	8,500	15,000	15,000
3400	GAS TAX SECTION 2105	24,810	24,699	17,000	25,000	18,800
3403	GAS TAX SECTION 2106	17,465	17,599	13,000	18,000	13,500
3404	GAS TAX SECTION 2107 & 2107.5	34,159	34,016	24,000	33,000	24,800
3429	STATE TCR PROP 42	18,155	30,139	-	-	-
3429	STATE PROP 1B (SB1266) #	-	-	400,000	400,000	-
	<b>Total Revenues</b>	<b>\$ 104,044</b>	<b>\$ 117,524</b>	<b>\$ 462,500</b>	<b>\$ 491,000</b>	<b>\$ 72,100</b>
	<b>EXPENDITURES</b>					
	<i>DEPT 4305 STREETS MAINT</i>					
221	DUES & SUBSCRIPTIONS	922	922	1,000	2,500	2,500
231	UTILITIES	602	650	700	1,000	1,000
249	CONTRACT SERVICES	-	7,475	7,500	15,000	15,000
253	EQUIPMENT	-	8,618	-	-	-
	<b>Total Department 4305</b>	<b>\$ 1,524</b>	<b>\$ 17,666</b>	<b>\$ 9,200</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>
	<i>DEPT 4306 CAPITAL PROJECTS</i>					
840 ST01	STREET RESURFACING PROGRAM #	-	-	-	-	405,000
971 ST04	SLURRY SEAL PROGRAM	820	21,051	90,000	90,000	40,000
832 ST26	WASHINGTON ST (CA-LIMIT)	-	-	29,000	30,000	-
833 ST48	FINNELL RD (YOUNT-HOPPER)	-	-	2,500	150,000	-
949	WASHINGTON ST O/L	78,518	-	-	-	-
952 ST13	PEDESTRIAN PATHWAYS	-	104,311	-	-	-
	<b>Total Department 4306</b>	<b>\$ 79,338</b>	<b>\$ 125,361</b>	<b>\$ 121,500</b>	<b>\$ 270,000</b>	<b>\$ 445,000</b>
	<b>Total Expenditures</b>	<b>\$ 80,862</b>	<b>\$ 143,027</b>	<b>\$ 130,700</b>	<b>\$ 288,500</b>	<b>\$ 463,500</b>
■	ENDING FUND BALANCE	\$ 222,599	\$ 197,097	\$ 528,897	\$ 399,597	\$ 137,497
	<i>Net Change in Fund Balance</i>	23,182	(25,502)	331,800	202,500	(391,400)

Notes:	\$ 400,000	Proposition 1B Allocation #
	\$ 140,000	Finnell Road (Yount-Hopper)
	\$ 140,000	Yount Street (Washington-Hopper)
	\$ 125,000	Jefferson (Humboldt-Madison)

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**Town of Yountville  
STREETS RESERVE FUND  
Fund 21 – Department 4306**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Street Capital Reserve Fund was established to account for monies transferred from the General Fund that are to be used for future street capital improvement projects as outlined in the Capital Improvement Program.

Since fiscal year 2005-06 the General Fund has transferred \$250,000 to the Streets Reserve Fund.

In recent years this reserve has funded the following streets-related infrastructure projects:

1. Washington Street/Yount Street intersection improvements (\$169,942)
2. Mulberry/Holly street resurfacing project (\$100,615)
3. Slurry Sealing (\$49,538)

**PRIOR YEAR – GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

No Capital Projects are proposed for 2008-09.

**MAJOR HIGHLIGHT**

N/A

**MAJOR BUDGET CHANGES**

Because in 2007-08 the State Gas Tax Fund received a one-time allocation of State Proposition 1B monies in the amount of \$400,000, the Street Reserve Fund will not be required to fund streets projects in 2008-09.

**Town of Yountville  
STREET RESERVE FUND  
Fund 21 – Department 4306**

**DETAIL FOR SELECTED ACCOUNTS**

	CIP Projects – None planned for 2008-09		\$ 0
3803	Transfer In – From General Fund (01)	\$ 0	

Town of Yountville  
STREET RESERVE FUND  
Fund 21 (4306)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 335,083	\$ 278,501	\$ 245,359	\$ 245,359	\$ 307,859
	REVENUES					
3301	INVESTMENT EARNINGS	14,005	17,011	12,500	12,000	7,700
	<b>Total Revenues</b>	<b>\$ 14,005</b>	<b>\$ 17,011</b>	<b>\$ 12,500</b>	<b>\$ 12,000</b>	<b>\$ 7,700</b>
	EXPENDITURES					
930 ST39	MULBERRY/HOLLY	-	100,615	-	-	-
934	PAVEMENT STUDY	645	-	-	-	-
969	WASHINGTON/YOUNT INT	169,942	-	-	-	-
971 ST14	SLURRY SEAL	-	49,538	-	-	-
	<b>Total Expenditures</b>	<b>\$ 170,587</b>	<b>\$ 150,153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3803	TRANSFERS IN (OUT) FROM GENERAL FUND	100,000	100,000	50,000	50,000	-
	<b>Total Net Transfers</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
■	ENDING FUND BALANCE	\$ 278,501	\$ 245,359	\$ 307,859	\$ 307,359	\$ 315,559
	<i>Net Change in Fund Balance</i>	<i>(56,582)</i>	<i>(33,142)</i>	<i>62,500</i>	<i>62,000</i>	<i>7,700</i>

Notes: N/A.

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**Town of Yountville**  
**TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND**  
**Fund 95 – Department 9500**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Tallent Lane Benefit District was established to provide safer and improved access to properties fronting Tallent Lane. A fee of \$2,270 per home or per lot, and \$1,125 per second unit generates revenues.

**PRIOR YEAR – GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

N/A.

**MAJOR HIGHLIGHT**

N/A

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville**  
**TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND**  
**Fund 95 – Department 9500**

**DETAIL FOR SELECTED ACCOUNTS**

No Fund activity is planned at this time.

\$ 0

Town of Yountville  
TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND  
Fund 95-9500

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 1,946	\$ 2,022	\$ 2,126	\$ 2,126	\$ 2,226
REVENUES						
3301	INVESTMENT EARNINGS	76	104	100	100	100
3500	CONTRIBUTIONS	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 76</b>	<b>\$ 104</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
EXPENDITURES						
249	CONTRACT SERVICES	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
■	ENDING FUND BALANCE	\$ 2,022	\$ 2,126	\$ 2,226	\$ 2,226	\$ 2,326
	<i>Net Change in Fund Balance</i>	76	104	100	100	100

Notes: N/A.

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**Town of Yountville**  
**UTILITY UNDERGROUNDING FUND**  
**Fund 24 – Department 4802**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Utility Undergrounding Fund was established in fiscal year 2004 and to account for revenues and capital expenditures associated with utility undergrounding projects. Funding is provided from proceeds of a Town Utility Undergrounding Fee. Our fund resources may be augmented with the Town's PG&E Rule 20A allocation for a qualified project.

From fiscal year 1997-98 to 2003-04 all activity connected with utility underground was reflected in the Special Projects Fund. During this period one significant undergrounding project involved the Town: it was undertaken during 1998 and 1999; was along Washington Street, and defrayed with a combination of impact fees received from the Vintage/Villagio Inn project and Town Special Project Funds. The cost was \$375,322.

The Town is also credited annually by PG&E with a Rule 20A allocation. These allocated monies may be used by the Town for qualified project costs. The monies are with PG&E, not the Town. Our current Rule 20A allocated balance as of 2006-07 is \$66,654.

**PRIOR YEAR – GOALS ACHIEVED**

Initiated assessment of Town undergrounding efforts.  
Rule 20A allocation credited to Town.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

1. Continue to build Rule 20A Allocation Account.
2. Review current Town Undergrounding Plan and Fee Structure
3. Continue assessment of Town's utility undergrounding needs.
4. Continue project planning for CP-29.

**MAJOR HIGHLIGHT**

Assess utility undergrounding needs and costs.

**MAJOR BUDGET CHANGES**

Utilize unallocated fund resources with Rule 20A monies and a transfer of funds from the Special Project Fund to defray CIP Undergrounding Project CP-29.

**Town of Yountville  
UTILITY UNDERGROUNDING FUND  
Fund 24 – Department 4802**

**DETAIL FOR SELECTED ACCOUNTS**

943	CIP Project – CP-29 ( <i>previously SP18</i> ) Undergrounding. Yount Street vicinity		\$ 250,000
	Use of fund resources	\$ 88,000	
3504	Impact Fees -	\$ 2,500	
3803	Transfer In -- from Special Projects Fund (50)	\$ 70,000	
Note	Rule 20 A Allocation -  PG&E credited the Town with an additional \$14,068 in Rule 20A monies in 2006-07. A similar amount is expected for 2007-08. The Town's Rule 20A balance as of 2006-07 is \$65,634. The Town may borrow against	\$ 92,000	

**Utility Undergrounding Fees**

Effective July1, 2007

New Development Fronting a "Primary Street" per lineal foot frontage on "Primary Street"	\$269 per lineal foot
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Development Not Fronting a "Primary Street"	
Single Family Residence	\$1,286 per SFR
Apartment Unit	\$872 per Unit
Commercial Buildings	\$5.46 per sq. foot

Utility Undergrounding Fees are adjusted annually by the change in the ENR US 20 Cities Index, effective in July; in 2007 the rate of change was 3.1%.

Town of Yountville  
UTILITY UNDERGROUNDING FUND  
Fund 24 (4802)

FUND STATEMENT		2005/06 ACTUAL	2006/07 ACTUAL	2007/08 ESTIMATED	2007/08 APPROVED	2008/09 PROPOSED
■	BEGINNING FUND BALANCE	\$ 70,720	\$ 75,505	\$ 81,068	\$ 81,068	\$ 84,868
	<b>REVENUES</b>					
3301	INVESTMENT EARNINGS	2,822	3,957	3,500	3,500	2,100
3500	CONTRIBUTION RULE 20A PG&E	-	-	-	75,000	92,000
3504	IMPACT FEES	1,963	5,666	1,300	6,000	2,500
	<b>Total Revenues</b>	\$ 4,785	\$ 9,623	\$ 4,800	\$ 84,500	\$ 96,600
	<b>EXPENDITURES</b>					
943 CP29	UTILITY UNDERGROUNDING	-	4,060	1,000	150,000	250,000
	<b>Total Expenditures</b>	\$ -	\$ 4,060	\$ 1,000	\$ 150,000	\$ 250,000
	<b>TRANSFERS IN (OUT)</b>					
3803	FROM SPECIAL PROJECTS FUND (50)	-	-	-	-	70,000
	<b>Total Net Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ 70,000
■	ENDING FUND BALANCE	\$ 75,505	\$ 81,068	\$ 84,868	\$ 15,568	\$ 1,468
	<i>Net Change in Fund Balance</i>	4,785	5,563	3,800	(65,500)	(83,400)
<b>STATUS PG&amp;E 20A ALLOCATION</b>						
	Current Allocation	14,068	14,068	14,100	14,500	14,100
	Allocation Used	-	-	-	-	(92,000)
	Balance Available	51,566	65,634	79,734	79,734	1,834

Notes: Rule 20A Allocation is actual through calendar year 2007.

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**Town of Yountville**  
**YOUTH SUBSIDY PROGRAM FUND**  
**Fund 80 – Department 4405**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Youth Programs Fund was established to account for contributions made to the Town for the purpose of providing sponsorship in Community Service programs for those that otherwise could not afford to participate. This includes Day Camp Programs and other Town recreation programs whose fees may cause financial hardships on residents. Revenues represent contributions and interest earned, and expenditures are for registration costs for eligible participants.

**PRIOR YEAR – GOALS ACHIEVED**

Completed 'Destination Disneyland' excursion.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

Build fund balance through regular fundraising activities.  
Plan Yountville Travelers' excursion for Spring 2009.

**MAJOR HIGHLIGHT**

Increase fund balance through fundraising activities, with the overall purpose of providing subsidies to eligible program participants.

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville  
 YOUTH SUBSIDY PROGRAM FUND  
 Fund 80 – Department 4405**

**DETAIL FOR SELECTED ACCOUNTS**

229	Other Expenses – Regular recreation program subsidies: for Camp, ASP, and other programs	\$11,000	
249	Contractual Services – Expenses associated with Yountville Travelers' special excursion (To be determined)		\$ 0
3500	Contributions – Fundraising activities, including proceeds from the food concession at the Community Pool, are the primary sources of fund revenues	\$10,000	

Town of Yountville  
 YOUTH SUBSIDY PROGRAM FUND  
 Fund 80-4405

FUND STATEMENT		2004/05	2005/06	2006/07		2007/08
		ACTUAL	ACTUAL	ACTUAL	FINAL	ADOPTED
■	BEGINNING FUND BALANCE	\$ 8,385	\$ 12,662	\$ 22,223	\$ 22,223	\$ 15,823
<b>REVENUES</b>						
3301	INVESTMENT EARNINGS	441	707	800	900	400
3500	CONTRIBUTIONS	6,500	11,979	16,000	15,000	10,000
	<b>Total Revenues</b>	<b>\$ 6,941</b>	<b>\$ 12,686</b>	<b>\$ 16,800</b>	<b>\$ 15,900</b>	<b>\$ 10,400</b>
<b>EXPENDITURES</b>						
229	OTHER EXPENSE	2,664	3,125	8,000	8,000	11,000
249	CONTRACTUAL SERVICES	-	-	15,200	16,000	-
	<b>Total Expenditures</b>	<b>\$ 2,664</b>	<b>\$ 3,125</b>	<b>\$ 23,200</b>	<b>\$ 24,000</b>	<b>\$ 11,000</b>
■	ENDING FUND BALANCE	\$ 12,662	\$ 22,223	\$ 15,823	\$ 14,123	\$ 15,223
	<i>Net Change in Fund Balance</i>	<i>4,277</i>	<i>9,561</i>	<i>(6,400)</i>	<i>(8,100)</i>	<i>(600)</i>

Notes: N/A

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