



*Town of Yountville*  
*"The Heart of the Napa Valley"*

## **Budget Overview**

Resolution & Attachments

All Funds - Summary of Fund Balances

Schedule of Transfers

Personnel FTE Allocations

Town of Yountville  
**Resolution Number 2693-08**

**Adopting the Fiscal-Year 2008-09 Budget and Establishing and Affirming Town Budget Policies**

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**Recitals**

- A. Because good government operating practice requires that the Town adopt estimates of revenues and expenditures on a fiscal year basis and provide a policy for subsequent modification of such appropriations, the Town Council held two study sessions to consider the items contained in the proposed budget, and to determine the appropriations needed for the next fiscal year.
- B. The Town Council reviewed, questioned, commented upon, and provided staff with direction related to the draft budget proposal submitted by the Town Manager at two publicly noticed Budget Study Sessions held on Wednesday, May 21st, 2008, and Wednesday, May 28<sup>th</sup> 2008.
- C. Whereas the Town heard presentations from various community based non-profit groups requesting Town community grant funding on Tuesday, June 3<sup>rd</sup> and held a third Budget Study Session on Tuesday, June 17<sup>th</sup> 2008 for the purposes of reviewing and allocating grant funding for inclusion in the Fiscal Year 2008-09 Budget.
- D. During all of the Budget Study Sessions, Town Council received input concerning priorities and concerns related to the budget proposal for the 2008-09 Fiscal Year.

**Now therefore, the Town Council of the Town of Yountville does resolve as follows:**

- 1. The Town Council hereby approves and adopts the proposed budget for Fiscal Year 2008-09 for the Town of Yountville as amended and including the various Town Budget and Fiscal policies which are included and referenced as a part of the proposed budget document, and to include any future budget related policies as may be adopted by the Council.
- 2. Revenue estimates and appropriations by fund are shown in Exhibit "A," a copy of which is attached and hereby made a part of this resolution.
- 3. The Town Council has established a goal of maintaining a General Fund Unreserved Fund Balance at the beginning and end of each Fiscal Year of \$825,000. Any funds in excess of that amount at the end of the fiscal year shall be transferred to the Special Projects Fund.
- 4. The General Fund Liability Insurance Reserve shall have an available fiscal year end balance of no less than \$30,000, which is the amount currently recommended by the Town's Liability Insurance provider (PARSAC).
- 5. The Town Manager may authorize a transfer of appropriations within a department except those transfers:

- (a) That would purport an increase in the number of regular personnel.
  - (b) That would decrease appropriations for capital outlay.
6. The Town Manager may transfer appropriations between departments so long as the total appropriations are not increased within a Fund.
  7. The Town Council has the overriding authority to control the revenues and appropriation of funds and therefore may modify this policy at any time. The total appropriations in any fund may not be increased except by the Town Council.
  8. All changes in appropriations shall be authorized on a "Budget Amendment" form, which will be used to notify the Council of any budget transfer or changes made during the Fiscal Year.
  9. The Town, as a practice, shall expend current year proceeds of tax first and then any non-proceeds of tax to satisfy approved appropriations.
  10. Any unexpended portion of the General Fund balance as of June 30, 2008, is hereby assigned to a Contingency Reserve, up to the Town's annual appropriation limitation.

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Cynthia Saucerman, Mayor

ATTEST:

State of California     }  
 County of Napa         }  
 Town of Yountville     }     §

I, Michelle Price, Town Clerk of the Town of Yountville, do hereby certify that the Town Council of the Town of Yountville duly adopted the foregoing Resolution at a regular meeting thereof held on the 24<sup>th</sup> day of June 2008, by the following vote:

AYES:  
 NOES:  
 ABSENT:  
 ABSTAIN:

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Michelle Price, Town Clerk

Exhibit A  
RESOLUTION NO 2693-08

**TOWN OF YOUNTVILLE  
FUND BALANCE SUMMARY OF APPROPRIATIONS  
FISCAL YEAR 2008-09**

	July 1st Balance	Revenue	Expense	Net Revenue less Expense	Net Other & Transfers	June 30th Balance
<b>General Fund</b>						
01 General	849,694	5,880,000	4,815,700	1,064,300	(1,057,000)	856,994
90 OPEB Reserve	57,957	1,500	60,000	(58,500)	60,000	59,457
91 Liability Reserve	46,083	1,200	10,000	(8,800)	-	37,283
<b>Total</b>	<b>953,734</b>	<b>5,882,700</b>	<b>4,885,700</b>	<b>997,000</b>	<b>(997,000)</b>	<b>953,734</b>
<b>Water Enterprise</b>						
61 Operations	247,609	588,800	915,800	(327,000)	200,000	120,609
58 Impact Fees	-	12,400	-	12,400	(12,400)	-
59 Conservation In Lieu	28,063	700	-	700	-	28,763
60 Capital Improvement	198,002	4,000	90,800	(86,800)	91,800	203,002
<b>Total</b>	<b>473,674</b>	<b>605,900</b>	<b>1,006,600</b>	<b>(400,700)</b>	<b>279,400</b>	<b>352,374</b>
<b>Sewer Enterprise</b>						
62 Operations	274,846	779,700	755,900	23,800	(87,000)	211,646
63 Joint Capital	508,593	32,000	380,000	(348,000)	83,200	243,793
64 Capital Improvement	1,569,007	54,500	380,000	(325,500)	98,100	1,341,607
65 Impact Fees	-	40,500	-	40,500	(40,500)	-
<b>Total</b>	<b>2,352,446</b>	<b>906,700</b>	<b>1,515,900</b>	<b>(609,200)</b>	<b>53,800</b>	<b>1,797,046</b>
<b>Other Funds</b>						
29 CLEEP	-	-	-	-	-	-
05 CH Building	25,248	-	-	-	-	25,248
75 Disaster Cost Recovery	62	-	-	-	-	62
28 Fire Services	40,946	1,200	-	1,200	-	42,146
76 Floodwall Maintenance	194,830	4,700	15,000	(10,300)	-	184,530
70 Housing	840,169	30,000	794,400	(764,400)	-	75,769
77 Measure A Debt Service	1,636	265,100	264,800	300	-	1,936
95 Mesa Court	15,478	400	-	400	-	15,878
27 State COPS Grant	-	-	-	-	-	-
20 State Gas Tax	528,897	72,100	463,500	(391,400)	-	137,497
21 Streets Reserve	307,859	7,700	-	7,700	-	315,559
96 Tallent Lane	2,226	100	-	100	-	2,326
24 Utility Undergrounding	84,868	96,600	250,000	(153,400)	70,000	1,468
80 Youth Subsidy	15,823	10,400	11,000	(600)	-	15,223
<b>Total</b>	<b>2,058,043</b>	<b>488,300</b>	<b>1,798,700</b>	<b>(1,310,400)</b>	<b>70,000</b>	<b>817,643</b>
<b>Impact Fee Funds</b>						
41 Civic Facilities	-	55,600	-	55,600	(55,600)	-
42 Drainage Flood Control	44	4,300	-	4,300	(4,300)	44
43 Parks & Recreation	-	10,800	-	10,800	(10,800)	-
44 Public Safety	19,072	4,500	-	4,500	(23,500)	72
45 Traffic Facilities	-	32,300	-	32,300	(32,300)	-
<b>Total</b>	<b>19,116</b>	<b>107,500</b>	<b>-</b>	<b>107,500</b>	<b>(126,500)</b>	<b>116</b>
<b>Capital Project Funds</b>						
50 Special Projects	2,485,027	221,900	1,140,000	(918,100)	(225,000)	1,455,127
51 Community Center	102,559	11,323,000	12,283,000	(960,000)	945,300	87,859
<b>Total</b>	<b>2,587,586</b>	<b>11,544,900</b>	<b>13,423,000</b>	<b>(1,878,100)</b>	<b>720,300</b>	<b>1,542,986</b>
<b>TOTALS</b>	<b>\$ 8,444,598</b>	<b>\$ 19,536,000</b>	<b>\$ 22,629,900</b>	<b>\$ (3,093,900)</b>	<b>\$ -</b>	<b>\$ 5,463,898</b>

TOWN OF YOUNTVILLE  
NON-PROFIT GRANT FUNDING  
FISCAL YEAR 2008-09

	Grant Request	Grant Award
1 Cope Family Center	2,000	1,000
2 Friends of the Yountville Library	1,000	1,000
3 Hospice of Napa Valley	5,000	5,000
4 Lincoln theater	5,000	2,500
5 Molly's Angels	1,000	500
6 Napa Emergency Women's Services	2,000	1,000
7 Napa Valley Museum	10,000	2,500
8 Napa Valley Symphony	5,000	2,500
9 Yountville Elementary School	1,000	1,000
10 Yountville Baseball Little League	15,000	1,000
 TOTALS	 \$ 47,000	 \$ 18,000

Town of Yountville  
**FUND BALANCE SUMMARY**  
 Fiscal Year 2008-09

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Town of Yountville  
 SCHEDULE OF TRANSFERS  
 Fiscal Year 2008-09

**Interfund Transfers**

The purpose of interfund transfers is often to provide monies for operating, capital outlay, reserve or contingency purposes. The following table outlines the transfers of funds that are incorporated into the proposed budget document.

From	To	Amount
General Fund (01)	Community Center Project Fund (51)	\$ 592,400
	Special Projects Fund (50)	154,600
	Water Operations Fund (61)	250,000
Total General Fund Transfers		\$ 997,000
Special Projects Fund (50)	Utility Undergrounding Fund (24)	\$ 70,000
Water Operations Fund (61)	Water Capital Improvement Fund (60)	\$ 50,000
Wastewater Operations Fund (62)	Wastewater Capital Improvement Fund (64)	\$ 50,000

**Items of Note**

The transfer of \$592,400 from the General to the Community Center Project Fund represents 2% of estimated Transient Occupancy Tax revenue.

The Transfer of \$250,000 from the General to the Water Operations Fund partially mitigates the deficit in the Water Operations Fund.

The transfers of \$50,000 each, from the Water and Wastewater operating funds to their respective capital improvement funds represent capital contributions.

Town of Yountville  
PERSONNEL AUTHORIZED POSITIONS  
Fiscal Year 2008-09

<b>FUNCTION / POSITION</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>
<b>Administration</b>				
Town Manager	1.00	1.00	1.00	1.00
Administrative Services Supervisor	1.00	1.00	1.00	1.00
Town Clerk	1.00	1.00	1.00	1.00
Administrative Account Clerk	1.00	1.00	1.00	1.00
Total Administration	4.00	4.00	4.00	4.00
<b>Finance</b>				
Finance Director	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00
Total Finance	2.00	2.00	2.00	2.00
<b>Planning &amp; Building</b>				
Planning Director	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Total Planning & Building	2.00	2.00	2.00	2.00
<b>Public Works</b>				
Public Works Director /Town Engineer	1.00	1.00	1.00	1.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Maintenance Workers I - III	5.00	4.00	5.00	5.00
Total Public Works	7.00	6.00	7.00	7.00
<b>Wastewater System</b>				
WW System Supervisor	1.00	1.00	1.00	1.00
WW Treatment Operator II	2.00	2.00	2.00	2.00
WW OIT	-	-	1.00	1.00
Total Wastewater	3.00	3.00	4.00	4.00
<b>Community Services</b>				
Community Services Director	1.00	1.00	1.00	1.00
Community Facilities Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Coordinator	-	0.75	0.80	0.80
Office Assistant III	-	1.00	1.00	1.00
Subtotal Full-time	3.00	4.75	4.80	4.80
Part-Time Staffing				
Recreation & Community Hall				
Subtotal Part-time	7.47	5.50	5.04	7.08
Total Community Services	10.47	10.25	9.84	11.88
Total Full-Time	21.00	21.75	23.80	23.80
Total Part-Time	7.47	5.50	5.04	7.08
<b>TOTAL POSITIONS</b>	<b>28.47</b>	<b>27.25</b>	<b>28.84</b>	<b>30.88</b>

Town of Yountville  
DEPARTMENT PERSONNEL ALLOCATIONS  
Fiscal Year 2008-09

<b>DEPARTMENT</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>
Administration	1.75	1.80	1.80	1.80
Finance	1.35	1.35	1.35	1.35
Town Clerk	1.05	1.05	1.05	1.05
Planning & Building	2.60	2.45	2.45	2.45
Public Works & Engineering	1.40	1.53	1.85	1.85
Public Works Government Buildings	0.75	0.23	0.50	0.50
Public Works Streets	1.10	1.33	1.40	1.40
Public Works Parks	2.25	2.05	2.50	2.50
CSD Community Services Administration	3.70	3.45	3.39	3.53
CSD Day Camp	2.66	2.07	1.89	2.14
CSD Pool	1.41	2.14	1.95	3.06
CSD Community Hall	1.70	1.38	1.33	1.18
CSD After School	1.70	1.41	1.49	2.18
Water Operation	1.38	1.30	1.50	1.50
Water Purchases & Conservation	0.08	0.08	0.20	0.20
Wastewater Operation	0.62	0.66	0.73	0.73
Wastewater Treatment	2.99	2.99	3.47	3.47
<b>TOTAL FTE ALLOCATION</b>	<b>28.47</b>	<b>27.25</b>	<b>28.84</b>	<b>30.88</b>

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