

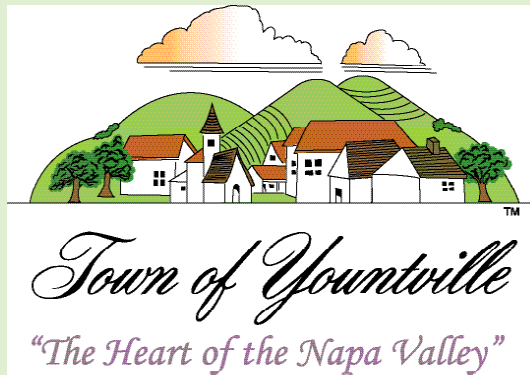


Town of Yountville California

ADOPTED OPERATING BUDGET Fiscal Year 2019-20



Town of Yountville
"The Heart of the Napa Valley"



ABOUT THE COVER

Yountville became an official Town with an elected Town Council on February 4, 1965. Today, the Town has grown into one of the most recognized world-class destinations thanks to its exquisite culinary scene, its excellent wineries, and its beautiful public art located throughout the Town public parks and streets.

Town of Yountville
Operating Budget for Fiscal Year 2019-20
Table of Contents

INTRODUCTION

Town Manager's Budget Message.....	7
GFOA Distinguished Budget Presentation Award.....	11
Community Summary	12
Community Profile	15

BUDGET OVERVIEW

Section 1 Town Vision & Strategic Plan

▪ Fiscal Year 2019-20 Strategic Plan Critical Success Factors Summary.....	20
----------------------------------------------------------------------------	----

Section 2 Budget Summaries

▪ Revenues & Expenditures Three Year History by Category.....	28
▪ Total Annual Budget Summary	34
▪ Budget Development Process Overview	35
▪ Influence of Planning Processes on the Operating and Capital Budget	37
▪ Key Budget Parameters and Key Assumptions for Fiscal Year 2019-20	40
▪ General Fund Summary	41
▪ General Fund Primary Revenue History	43
▪ General Fund – Fund Balance Allocations	44
▪ General Fund Expenditure Summary by Category	46
▪ All Funds Departments Expenditure Summary	49
▪ Water Funds Summary	51
▪ Wastewater Funds Summary	55
▪ Capital Projects Summary	58

Section 3 Organizational Information

▪ Principal Officials.....	61
▪ Board, Committee & Commission Members.....	62
▪ Organizational Chart	64
▪ Service Delivery Summary	65
▪ Aggregate Department Personnel Allocations	67
▪ Salary and Benefits Snapshot.....	70
▪ Total Salary and Benefit Costs by Department.....	71
▪ Monthly Salary Schedule	72

Section 4 Town Fiscal Policies

▪ Budget Adoption Resolution.....	76
▪ Financial Policies	78
▪ Investment Policy.....	81
▪ Use of Long-Term Debt Policy & Legal Debt Margin	87
▪ OPEB Funding Policy Resolution	90
▪ OPEB Trust Investment Policy.....	91
▪ Fund Balance Policy	95
▪ Utility Enterprise Fund Rate Philosophy	100
▪ Use of Drought Water Reserve Bank Policy.....	101
▪ Appropriations (Gann) Limit Calculation	103

Town of Yountville
Operating Budget for Fiscal Year 2019-20
Table of Contents

GENERAL FUND OVERVIEW

General Fund Summary	124
General Fund Revenue.....	125
General Fund Expenditures	127
General Fund Expenditure Summary by Category	128

GENERAL GOVERNMENT

Town Council/Mayor (1001)	132
Non-Departmental (1010)	136
Information Technology & Telecommunications (1011).....	139
Community Promotion & Programs (1015).....	142
Town Manager's Office (1101)	145
Finance (1102).....	149
Risk Management (1103).....	153
Town Attorney (1105).....	156
Town Clerk (1110)	159
OPEB – Other Post Employment Benefits (02-1900).....	163
PERS Unfunded Actuarially Accrued Liability (03-2000).....	166
Emergency Reserve Fund (04)	168
Revenue Stabilization Reserve Fund (05)	170

HOUSING

Housing Opportunity Program (1500)	174
------------------------------------------	-----

PLANNING & BUILDING

Planning & Building (2115)	178
----------------------------------	-----

PUBLIC SAFETY

Public Safety – Law Enforcement Services (3200).....	184
Public Safety – Fire & Emergency Medical Services (3201).....	187

PUBLIC WORKS

Administration & Engineering (4301)	192
Streets Maintenance (4305)	196
Parks Maintenance (4320).....	200
Government Buildings (4325).....	204

PARKS & RECREATION

Administration & Services (5405)	210
Day Camp Programs (5406)	213
Pool & Aquatic Programs (5407).....	216
Community Center Operations (5408)	219
After School Program (5409)	223
Leisure Programs (5410)	226
Sports Programs (5412)	229
Community Events & Programs (5413)	232
Yountville Arts Programs (5415)	235

Town of Yountville
Operating Budget for Fiscal Year 2019-20
Table of Contents

WATER UTILITY ENTERPRISE

Water Utility Enterprise Fund Descriptions	240
Water Funds Summary	241
Water Expenditure Summary by Category	242
Water Utility Operating Fund Summary (61).....	243
Water Utility Operating Revenue (61)	244
Water Utility Operations & Distribution (61-4505)	245
Water Utility Purchases & Conservation (61-4507).....	249
Water Utility Capital Improvements Fund (60-4500)	253
Water Drought Reserve Fund (57-4507)	255
Water Connection Impact Fee Fund (58).....	257

WASTEWATER UTILITY ENTERPRISE

Wastewater Utility Enterprise Fund Descriptions	260
Wastewater Funds Summary.....	261
Wastewater Expenditure Summary by Category.....	262
Wastewater Utility Operating Fund Summary (62)	263
Wastewater Utility Operating Revenue (62)	264
Wastewater Utility Collection System Operations (62-4510)	265
Wastewater Treatment Operations (62-4515).....	269
Wastewater Treatment Capital Recovery Fund (63-4518).....	273
Wastewater Collection Capital Improvement Fund (64-4519)	275
Sewer Connection Impact Fee Fund (65).....	277

SPECIAL REVENUE FUNDS

State Gas Tax Fund (20-4305 & 20-6000)	280
Public Educational and Government Access Fund (21-1012).....	283
Public Art Program Fee Fund (23-5414)	285
Housing Grant Fund (24-1500)	287
Measure T Transportation Improvement Fund (25-6000)	289
Road Maintenance and Rehabilitation Act (SB1) Fund (26-6000).....	292
Measure T Equivalent Fund (27-6000)	295
Fire Emergency Services Fund (28-3201).....	297
CASp Certification and Training Fund (30).....	299
Housing Opportunity Program (70-1500)	301
Measure S Affordable and Workforce Housing Fund (71-1600)	304
Measure A Maintenance Fund (75-4330).....	307
Flood Barrier Capital Maintenance Fund (76-4330)	309
Youth Subsidy Program Fund (80-5405)	311
Tallent Lane Private Road Benefit District Fund (95-4305)	313
Mesa Court Drainage Benefit District Fund (96-4305)	315

AGENCY FUND

Tourism Improvement District Assessment Fund (22-1015).....	318
-------------------------------------------------------------	-----

Town of Yountville
Operating Budget for Fiscal Year 2019-20
Table of Contents

DEBT SERVICE FUNDS

2008 Lease Revenue Bond Debt Service Fund (52-7000)	322
2013 Lease Revenue Bond Debt Service Fund (53-7000)	325
2017 Lease Revenue Bond Debt Service Fund (54-7000)	328
Measure A Debt Service Fund (77-7000)	331

IMPACT FEE FUNDS

Impact Fee Funds	336
------------------------	-----

CAPITAL PROJECTS FUNDS

Capital Projects Fund (50-6000)	344
Facilities, Repair and Replacement Fund (81-6000)	349
Fleet, Tools and Equipment Repair and Replacement Fund (82-6000)	354

CAPITAL IMPROVEMENT PROGRAM

Capital Projects Summary 2019-20	360
----------------------------------------	-----

BUDGET DEFINITIONS

Glossary of Budget Terms	372
--------------------------------	-----

FUND DESCRIPTIONS

Fund Descriptions	376
-------------------------	-----



Honorable Mayor and Town Council Members:

This year's budget continues to reflect and incorporate the third year of the **Town Council Strategic Plan** framework and its six Critical Success Factors: *Exceptional Town Services and Staff, Engaged Residents, Responsible Fiscal Policy, Quality of Life, Premier Destination, and Visionary Leadership.*

This year the Town has concluded the **Envision Yountville General Plan Update** that concluded with adoption of a new General Plan this past May. This community-based planning process, while not always neat and tidy, will shape our community's composition and vitality over the next twenty years. The Town is focusing on infill housing opportunities as it nears build out. In the General Plan, the Town outlines its support for the Veterans Home of California with the planned construction of a new skilled nursing facility (SNF). Significantly, the Town is strongly supporting the development of workforce housing on the grounds of the Veterans Home. Now we will move into the policy development and implementation phase of implementing the new General Plan and companion Zoning and Design Ordinance.

This year finds our organization actively preparing for the future on many fronts; financially, ability to continue operations, land use planning and increased affordable and workforce housing, and disaster and emergency preparedness planning. First, on the financial front, we continue to budget with the discipline of spending within available revenues. The Town is nearing build-out which means that our financial revenue generating capacity is plateauing and at some point will not be able to keep up with the ongoing increased costs of municipal services. We also know that our revenue base is volatile based on what we experienced recently with the 2017 Fires and amid growing concerns of a recession in the next year or two. In preparation, the Town has successfully increased the reserve fund balances in our Emergency Reserve Fund and Revenue Stabilization Fund to \$4 million. These are sources we would utilize for funding operations in the event of an economic downturn or a major disaster.

In addition, the Town has been disciplined to set aside money for our PERS UAAL Reserve Fund, and OPEB Irrevocable Trust Fund that have fund balances nearing \$6 million to help the Town pay for pension and post-retiree health benefits. These dedicated reserve funds allow the town to weather a downturn in revenue and provide the necessary funds to continue ongoing operations, including meeting OPEB and pension obligations without impacting day to day services. Fund 81, Facilities Repair and Replacement and Fund 82, Fleet, Tools and Equipment Replacement were recently created and now have a combined fund balance of over \$1.7 million and serve as funding sources for the replacement of items that had previously depended on the General Fund. Moreover, locally voter-approved Measure T and the State approved SB 1 which will provide dedicated and restricted funding to streets and roads. This will help Yountville over the long term as we were one of a few municipalities that used General Funds to improve streets and roads, which is why Yountville has the highest rated roads in Napa County.

Our recent experiences have clearly demonstrated the importance of the Town's emergency preparedness and disaster response planning, community education, and outreach efforts. Along with the County of Napa and other County cities, we are in the process of updating the Napa County Hazard Mitigation Plan to help us prepare for emergencies. We have revamped the Emergency Preparedness



information on our website and will remain focused on communication and community outreach to better prepare residents for emergencies including an annual Emergency Preparedness Community workshop.

The Town of Yountville has a very unique General Fund revenue stream compared to typical California communities. It is not a diversified revenue stream and the town is heavily dependent on tourism revenue. Over 74% of our General Fund budget is derived from tourism activities including Transient Occupancy Tax (TOT) and restaurant and tasting room sales tax collections paid by visitors to our town.

The October 2017 Firestorms showed firsthand the volatility of our dependence on tourism revenue as we experienced the sudden and unplanned revenue loss of \$670,000. Fortunately, the Town had the foresight to establish significant reserve funds such as the Revenue Stabilization Fund which is tied to TOT revenue in case of such an event and to purchase Business Interruption Insurance.

Our residents and businesses pay property taxes that contribute \$1.59 million in revenue. This amount is not sufficient to pay for the \$1.7 million in costs for contracted public safety expenses for law enforcement, fire and emergency medical services which are one of the most basic of municipal services.

The Town's overall fiscal health remains strong and on a very sound financial foundation which allows our dedicated employee team to deliver high-quality municipal services to our residents, businesses, and visitors. The Town continues to exercise fiscal restraint and propose expenditure plans that are within our available revenue stream. The Town has adopted balanced budgets over the past fifteen years and has significantly improved reserves and contingency fund balances. This is true again this year.

The three additional rooms at the Bardessono Inn are expected to open late summer and, as a result, we anticipate a slight growth in TOT revenue base. Our local economy has seen several restaurants come and go with the closure of REDD and uncertain replacement, Platform 8 transitioning to NV Coquette and the recently announced opening of a new APL Steak House on the grounds of the Estate of Yountville.

The budget formulation process starts early in April when we meet with the Town Council to review our current budget status and the assumptions and parameters that are used to develop the proposed budget. Town staff analyzes a significant amount of information to project the next fiscal year's revenues and expenditures. Our management team reviews current and historical revenues and expenditures, proposed new programs or projects, changes in service levels, impacts of changes in state and Federal laws, along with Town Council priorities to shape the budget. The Town's overall budget philosophy is to budget and project figures conservatively but realistically. Some budget factors are fairly easy to predict and manage while others are more in flux depending on a variety of factors. Staff monitors and reports on the budget regularly during the year.



Key budget highlights include:

The proposed \$19 million “all funds” budget is balanced. It is fully funded by projected revenues without the use of any reserve or contingency funds. Utility Enterprise Funds will draw down fund balance as approved by the Town Council as a part of the Five Year Rate Study.

General Fund Revenues are stable: \$11.264 million.

- Expenditures remain within available revenue stream at \$9.38 million.
- Proposed budget is largely status quo and maintains existing levels of service.
- 4% increase in cost for contract public safety expenses.
- Employee count is now at 32 Full-Time employees with addition of one new position (Facility and Events Specialist) included in this year’s budget.
- Implements second year of a newly approved three-year labor agreement with employee bargaining groups with 3.5% COLA increase.
- Continues to fully fund the OPEB obligation with an internal payroll rate of 14.5%.
- Second-year implementation of our Electronic Records Management system.
- Reserve fund balances (Fund Balance Allocations) are fully funded or exceed revenue targets with: \$2,000,000 in the Revenue Stabilization Fund; Insurance Claims & Retention \$50,000; Legal Contingency Reserve \$250,000; Budget Contingency \$469,088; Emergency Reserve Fund \$2,000,000; Water Enterprise Drought Emergency Reserve Fund \$1,914,481.
- Emergency Reserve Fund and Revenue Stabilization Reserve Fund will transition to dedicated funds this fiscal year and not be allocated as part of the General Fund annually.
- Implements 5-Year Utility Rate Structure.
- Utility Enterprise Fund revenue of \$3.7 million
- Continued need to monitor the fiscal stability of our Water and Wastewater Enterprise Utility Funds; focusing on water purchase costs from State/Veterans Home in light of announced updates and staffing increases at Rector Reservoir that could lead to higher water purchase costs along with the possible need for water line replacement in Washington Park neighborhood well before its useful life.
- \$200,000 transfer from Drought Reserve Fund into Water Utility Enterprise as identified in Five Year Utility Rate Plan.

Yountville remains a unique, vibrant, and dynamic community which offers its residents and visitors a truly exceptional wine country lifestyle. Our dedicated Town staff works hard to implement the goals established by the Mayor and Town Council and to meet the expectations of our residents so that Yountville continues to be a great place to live, work, and visit.

Fiscal Year 2019-20 marks my 11th budget and twelfth year of having the privilege of serving Yountville as Town Manager. I want to thank our entire Town staff for their continued support and commitment to living within our means, evaluating and implementing cost-saving efficiencies, embracing use of new technology and processes, continuous evaluation of our service delivery and recognition that change is a constant in our organization.



I especially wish to acknowledge our Mayor and Town Council for their continued leadership, guidance, and policy direction. Without your support and commitment, our Town staff team would not be able to perform and deliver the high quality of services for our community. I want to especially acknowledge the hard work and effort put forth into our budget process this year by our Finance Department team (Celia, Preya, Eddy, Sheila and Julie) as we prepared this year's budget without a Finance Director and the contributions of all of the Town staff who are involved in creation of this budget, including:

Julie Baldia, Human Resources Management Analyst
Eddy Gomez, Management Fellow
Larry Handcock, Municipal Operations Manager
Debby Hight, Deputy Public Works Director
Samantha Holland, Parks & Recreation Director
Celia King, Financial Analyst
Sandra Liston, Planning & Building Director
Don Moore, Utility Operations Manager
Preya Nixon, Finance/Public Works Management Analyst
Jacob Solis, Engineering Technician
Nathan Steele, Planning Management Analyst
Ashley Ray, Administrative Assistant
Joe Tagliaboschi, Public Works Director
Lisa Tyler, Community Facilities Manager

Respectfully Submitted,

Steven R. Rogers, Town Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Yountville
California**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director



Community Summary

Photo Credit: Rob Wennerberg

About Yountville

The Town of Yountville (population 2,993) is located in the heart of the beautiful Napa Valley wine country. The Town is less than one square mile, bordered by Oakville to the north and the City of Napa to the south. Residents and visitors alike enjoy the small-town lifestyle coupled with the sophisticated ambiance of premium restaurants, hotels and inns, spas, theater, museum and a 9-hole public golf course. Yountville is also proud to be home to the Veterans Home of California, a historic community of and for veterans dating back to the 1880's.

In 1999, the agriculture around Yountville was approved an American Vitacultural Area (AVA), a unique area for growing grapes. Its boundaries were primarily established by those of the other existing or proposed AVA's in the large Napa Valley AVA-Oak Knoll District on the south, Oakville on the North, Stags Leap District on the east and Mount Veeder on the west. The Yountville AVA is warmer than the Carneros AVA, but cooler than areas to its west and north. The area encompasses about 8,260 acres, of which half is planted with vineyards. The dominant varietal is Chardonnay, especially in the cooler vineyards. Other varietals that grow well include Merlot, Cabernet Franc and Cabernet Sauvignon in the AVA's northern portion.

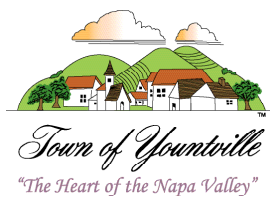
The Town of Yountville, renowned for its world-class restaurants and award winning chefs, has earned the unofficial title of the Culinary Capital of the Napa Valley. In fact, Yountville is considered by many food critics to be home to some of the finest restaurants in the world. Located within walking distance are well appointed hotels, small luxury inns, premium wineries, activities and shopping. Yountville is also the home to the French Laundry, a Michelin 3-star restaurant, and boasts numerous other Michelin star rated restaurants. Yountville was named by Expedia as the 5th Most Beautiful Small Town in the US, and received recognition by USA Today as the 4th rated small town food scene, and was named as the second most "Splurge Worthy Destination" by Saveur Magazine. The Town's MYville app received the second place award for the ESRI and ICMA Social Services App challenge in 2016. The primary purpose of the mobile app is to connect citizens to local government by enabling the reporting of non-emergency issues, search property information, business listings, news, Town tours, parks and trails and much more. Clearly Yountville continues to be one of the most desirable small communities to live, work, and play in Northern California.

History of Yountville

During the early part of the 1800's, the area that now makes up the Town of Yountville was owned by Mexico. In 1836, George Yount received an 11,887-acre land grant from the Mexican government. His land extended from Yountville to just south of St. Helena and across the entire width of the Napa Valley. Yount was the first permanent Euro-American settler and the first person to plant grapes in the Napa Valley. Yount named his land, Caymus Rancho, after a tribe of Native Americans in the area. In the early 1850's Yount laid out a six block area with a public square and created a small village that he called Yountville.

Immediately below Yount's southern property line was the northern property line for the Mexican land given to Salvador Vallejo, about two years after Yount received his land grant. Vallejo called his lands Rancho de Napa. After the Bear Flag Revolt in 1847, Vallejo began selling his Rancho de Napa property to early pioneers. The people who purchased these lots built houses and stores and wanted to name their community Sebastopol to make it distinct from Yountville. For a time, two places existed, both Yountville and Sebastopol, each with their own post offices.

After Yount's death, Sebastopol changed its name in 1867, in Yount's honor, and both Yountville and Sebastopol became a single community in Napa County.



By 1868, railroad service had been introduced into the town and influenced the Town's configuration. The coming of the railroad tracks brought in many newcomers such as recent immigrant Gottlieb Groezinger, who in 1870, purchased twenty acres of land and by 1874, built a winery, barrel room and distillery. The buildings remained a winery until 1955, but for eleven years lay dormant until it was brought to its present state. Today the three massive stone buildings are known as V-Marketplace and house a collection of specialty shops and restaurants.

Key Economic Factors

Yountville's economic base is supported by tourism generated revenue followed by property tax and sales tax. These three revenue sources represent 88% of General Fund revenue and of this, 62% is derived from Transient Occupancy Tax, making the Town highly reliant on tourism. Yountville has 452 hotel and inn rooms with an average room rate of \$445 (March 2019) and the strong room rate is the leading factor in this important revenue source. Approximately 12% of the Town's General Fund is generated from sales tax revenue of which 70% (Dec. 2018) is from restaurants. Yountville boasts just over 1,600 restaurant seats which is extraordinary for a community of 2,933 residents.

Yountville's remaining business community is comprised of a number wine tasting rooms, small and boutique retail shopping venues, one grocery store and one gas station. Yountville has a limited business to business commercial sector, very limited furniture and appliances and no hard line retail such as hardware and auto dealerships. These economic factors paired with the Town's debt, budget and reserves contribute to Yountville's stable Fitch Rating, 'AA-' for the Town 'A+' Bond Rating.

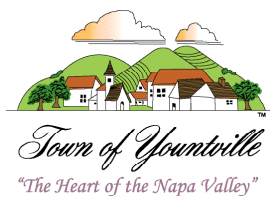
Yountville Sales and Use Tax Distribution as of March 2018

Top 25 Sales/Use Tax Generators (in alphabetical order) represent over 88% of total sales tax generated:

- Ad Hoc Restaurant
- Bardessono Inn and Spa
- Beau Vigne
- Bistro Jeanty
- Bottega
- Bouchon Restaurant
- Ciccio
- Forty Five Ten Napa Valley
- Handwritten Wines
- Hill Family Estates
- Hope & Grace Wines
- Hotel Luca
- Hotel Yountville
- JCB Tasting Salon
- Jessup Cellars
- K. Laz Wine Collection
- Ottimo
- Overland Sheepskin
- R&D Kitchen
- Ranch Market Too
- Restoration Hardware
- The French Laundry Restaurant
- V Wine Cellar
- Villagio Inn & Spa
- Yountville Golf Course

Key Community Events and Activities

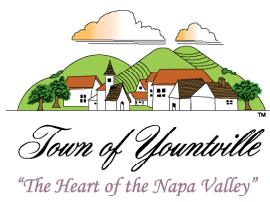
- Napa Valley Film Festival (November) the ultimate celebration of film, food and wine.
- Cabernet Season heats up (January – February) pairing the town's top toques with hospitality values across the board.
- Taste of Yountville and Yountville Live (March) uncorks a good time with a full day of food and wine and music at a very intimate level.
- Art, Sip, and Stroll (April) enjoy Yountville's public art walk and local artists, while sipping Yountville appellation wines.
- Yountville Days, a local community reunion with a parade, festival, concert in the park (first weekend in October), sponsored by the Town of Yountville.



- The annual Festival Napa Valley delivers top talent – think Russian National Orchestra, world-class composers (July). The multi-sensory event includes showcase galas, food & wine insider events and performances at Lincoln Theater and other regional venues. www.festivalnapavalley.org.
- The Annual Father's Day Invitational Auto Show (June) features 90+ classic cars.
- Yountville Days, a local community reunion with a parade, festival, concert in the park (first weekend in October), sponsored by the Town of Yountville.
- Movies in the Park, sponsored by the Town of Yountville.
- Fall Concert Series, Music in the Park sponsored by the Town of Yountville.

Points of Interest

- [Yountville Public Art Walk](#)
- [Gallery at the Community Center](#)
- [Biking Tours](#)
- Balloon Excursions; [Napa Valley Aloft](#) and [Napa Valley Balloons](#)
- [Napa Valley Performing Arts Center at Lincoln Theatre](#)
- [Napa Valley Museum](#)
- [Napa Valley River Ecological Reserve](#)
- [Shopping](#)
- Spas: [Villagio Inn & Spa](#) | [Bardessono Spa Hotel](#) | [North Block Hotel](#) | [Hotel Yountville](#)
- [Veterans Home](#)
- [Vintners Golf Club](#)
- [Ma\(i\)sonry](#)
- Yountville Walking Historical Tour & Pathway Map (Found in MYVille App)
- [Yountville Community Center](#)
- [Yountville Chamber of Commerce](#)
- [Visit Napa Valley](#)
- Winery Gardens/Art: French Laundry Garden organic gardens; Washington Street, open to the public.



Community Profile



Photo Credit: Emma K. Morris

Incorporated

February 4, 1965

Form of Government

Council-Manager

Population

2,993 (US Census 2010)

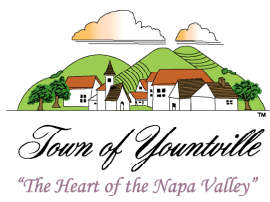
Population density: 1,833 people per square mile (698.3/km²).

Racial makeup: 89.4% White, 1.3% African American, 1.0% Native American, 1.7% Asian, 0.0% Pacific Islander, 3.1% from other races, and 3.4% from two or more races. Hispanic or Latino of any race is 9.9% of the population.

Population ranges in age with 8.1% under the age of 18, 4.0% from 15 to 24, 14.5% from 25 to 44, 26.2% from 45 to 64, and 48.7% who are 65 years of age or older.

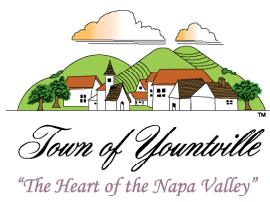
Median age: 64 years

Median Household Income (US Census 2010): \$59,265



Community Profile

Demographics	<p>12.1% have children under the age of 18 living with them.</p> <p>39.8% are married couples</p> <p>6.1% have a female householder with no husband present, and 52.6% are non-families.</p> <p>42.8% of all households are made up of individuals living alone and 24.5% have someone living alone who is 65 years of age or older.</p> <p>Average household size is 1.85. Average family size is 2.53.</p>
Area	1.56 square miles (4.2 km ²)
Elevation	97 Feet
Location	38°24'11"N 122°21'44"W / 38.40306°N 122.36222°W (38.403011-122.362285)
Climate	Yearly average temperature: 59.62° Fahrenheit
Community Facilities	<p>Town Hall</p> <p>Community Hall</p> <p>Community Center</p> <p>Corporation Yard</p> <p>Pump Station</p> <p>11 parks</p>
Educational Facilities	<p>1 Elementary School K-5</p> <p>Napa Valley Unified School District</p>
Household Information	1,252 units
Police Services	Napa County Sheriff's Office
Fire and Emergency Medical Services	Napa County/CalFire
Gallons of water distributed	475 acre feet
Miles of water distribution pipes	10.7
Miles of sewer pipes	9.5
Center line miles of streets maintained	8.45
Number of Trees	480



Community Profile

National Register of Historic Places	Charles Rovegno House (Ma(i)sonry) French Laundry Groezinger Wine Cellars John Lee Webber House (Lavendar Inn) Veterans Home of California Chapel Yountville Grammar School (Town Hall)
California Historical Landmarks	Veterans Home of California Grave of George C. Yount



Photo Credit: Emma K. Morris

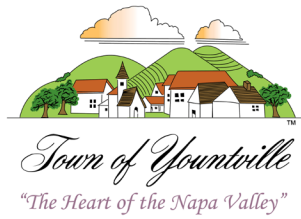


Town of Yountville
"The Heart of the Napa Valley"

**GENERAL PLAN
 AND
 ZONING DISTRICTS
 2014**

- AGRICULTURAL
- MASTER-PLANNED RESIDENTIAL
- MIXED RESIDENTIAL
- MOBILE HOME PARK
- OLD TOWN COMMERCIAL
- OLD TOWN HISTORIC
- PARKS AND PLAYFIELDS
- PLANNED DEVELOPMENT
- PRIMARY COMMERCIAL
- PUBLIC FACILITIES
- RESIDENTIAL SCALED COMMERCIAL
- RETAINED COMMERCIAL
- SINGLE FAMILY RESIDENTIAL
- RETAIL OVERLAY





Budget Overview

Section 1

TOWN VISION & STRATEGIC PLAN

Fiscal Year 2019-20 Strategic Plan Critical Success Factors Summary

Town of Yountville Strategic Planning Framework



Town of Yountville

"The Heart of the Napa Valley"

Vision

Yountville...

Building community. Welcoming all.
Embracing our small **TOWN**.

- **T**reasured history
- **O**utstanding people
- **W**orld class experiences
- **N**atural Beauty

Mission Statement

Yountville employees...

Connected to our community. Delivering exceptional public services for our residents. Supporting a world-class destination with **HEART**.

Organizational Values

- **H**ard working
- **E**thical
- **A**daptable
- **R**espectful
- **T**eamwork

Critical Success Factors



Exceptional Town Services and Staff

The Town supports its talented staff who deliver high quality municipal programs and services while maintaining public infrastructure for the benefit of the community.



Engaged Residents

The Town embraces our residents' commitment to community as seen through volunteerism, civic engagement, and public participation that enhances the quality of life in Yountville.



Responsible Fiscal Policy

The Town maintains its fiscal health through policies designed to maximize economic opportunities, manage expenses, and ensure prudent reserves.



Quality of Life

The Town enhances the livability of Yountville by providing well-maintained public facilities, parks, and trails, and quality programs and events.



Premier Destination

The Town values its residents, rich history, natural environment, culinary excellence, arts, and distinguished businesses that make our home a place people love.



Visionary Leadership

The Town's leadership maintains an open-minded, forward-thinking decision-making process. We value engagement and participation from all members of the community as we work together to create policies and plan for the future.

Town of Yountville Strategic Planning Framework



Exceptional Town Services and Staff

The Town supports its talented staff who deliver high quality municipal programs and services while maintaining public infrastructure for the benefit of the community.

- ✓ The Planning and Building Department is responsible for administering several programs, including the Residential Rental Registration Program and Employee Parking Management Program, that directly tie back to the Town Council's compliance with the municipal code.
- ✓ \$660,000 is budgeted for the Annual Street Maintenance and Paving program. No General Fund Monies are used for the paving portion of the program. Funding is received from Measure T, SB1, and Gas Tax.
- ✓ Implementation of the Laserfiche Trusted Electronic Records Management System which will allow for greater public transparency, staff efficiency and effectiveness in delivery of services, especially in areas involving access to town records and documents.
- ✓ The solar arrays installed at the Joint Treatment Plant, the Yountville Community Center and the collections system pumping station provide clean energy and reasonable fixed costs for the ratepayer.
- ✓ For calendar year 2018, approximately 93% of the 132 million gallons of waste water generated (by residents and commercial users) was beneficially reused for irrigation of the Vintner's Golf Course and five (5) vineyards located in the unincorporated Napa County areas.
- ✓ The Parks and Recreation Department budget includes a change in staffing model from a pool of part-time building attendants to a model of a full-time Facility and Event Specialist supported by a small pool of part-time positions.
- ✓ Risk Management supports quarterly all-employee training meetings and \$6,000 is budgeted for Town employee Emergency Preparedness training.

Town of Yountville Strategic Planning Framework



Engaged Residents

The Town embraces our residents' commitment to community as seen through volunteerism, civic engagement, and public participation that enhances the quality of life in Yountville.

- ✓ Land Use Entitlement Applications are very much part of the public process. When decisions are made regarding signs, significant landscape modifications, developments, or any other entitlement, the Planning and Building Department ensures that Town residents are engaged by advertising and posting Public Hearing Notices and holding Public Hearings in public settings such as Zoning and Design Review Board meetings and Town Council meetings.
- ✓ Continue to update information and content on the Town's GIS centered mobile phone application MYville which provides residents with up to date information, the ability to report problems with the "Report It" app, access maps, current project list and public art walk.
- ✓ Funding is included for staffing and the operating expenses for the Town's Zoning and Design Review Board (ZDRB), Parks & Recreation Advisory Commission, Arts Commission, Community Foundation and the newly established Measure S Affordable and Workforce Housing Committee which directly involve community residents and provide a framework to seek resident input on issues and initiatives involving residents.
- ✓ The budget provides funding for contracted software, vendor support and staff allocation to support cable televising and video streaming of the Town Council, Zoning & Design Review Board (ZDRB), and Parks and Recreation Advisory Commission meetings; online agendas, e-comment, e-notifier website content.
- ✓ The Parks and Recreation Department facilitates the Town's volunteer program which encourages residents to volunteer in Town programs and events. The Town acknowledges these volunteers as well as Board Members and Commissioners at the annual Board, Commission and Volunteer Recognition Dinner with 70-80 attendees each year.
- ✓ Through the Zoning Design Review Board, Parks and Recreation Advisory Commission, the Yountville Arts Commission and various project driven ad-hoc committees, the Town actively engages residents to participate in the public process to guide decision making in Yountville.

Town of Yountville Strategic Planning Framework



Responsible Fiscal Policy

The Town maintains its fiscal health through policies designed to maximize economic opportunities, manage expenses, and ensure prudent reserves.

- ✓ The Town's General Fund budget is balanced for Fiscal Year 2019-20.
- ✓ \$20,000 is budgeted to complete Transient Occupancy Tax administration and sales tax auditing to comply with the Town ordinance and ensure proper remittance from businesses.
- ✓ The Finance Department will complete a review of costs from third party credit card processing firms for online payments to achieve cost savings.
- ✓ \$16,500 is budgeted to complete the annual Audit to evaluate processes and comply with Government Accounting Standards Board requirements.
- ✓ There are funding allocations for part-time staff in Finance, Utility Billing, Parks & Recreation and Public Works where use of part-time staff is more fiscally prudent.
- ✓ Entitlement applications, such as design review or development applications, are funded via a deposit rather than a set fee. This ensures that the true cost of processing applications are paid for by the project applicant.
- ✓ Manage and maintain current budget. This includes the Capital Improvements, programs and projects, enterprise funds budgets, as well as the operations budgets for both General Fund and Enterprise Fund budgets.
- ✓ The Town of Yountville Parks and Recreation Department strives to maximize cost recovery while balancing the need to local services that are accessible to all socio economic levels.
- ✓ The budget will maintain a contingency fund of \$45,000 for the new fiscal year consistent with the Town's purchasing policy and Town Manager's signing authority.

Town of Yountville Strategic Planning Framework



Quality of Life

The Town enhances the livability of Yountville by providing well-maintained public facilities, parks, and trails, and quality programs and events.

- ✓ The Town Manager, Finance Department and Parks and Recreation Department will work to support and administer the Town of Yountville Community Foundation.
- ✓ A strict design ordinance is followed for all development projects in Town. This ensures that all developments, and all uses, comply with the goals and policies set forth by the Town Council and maintains Yountville's quality of life.
- ✓ The budget includes an allocation of \$550,000 to fund the design and permitting for a Bridge and path constructing the final segment of path between the Oak Circle Park and Mission Path at Rancho de Napa.
- ✓ \$150,000 is budgeted for the installation of the Emergency Generator Project for Community Hall/Center will provide the facility with power for lighting, heating and cooling should there be a power failure in Town. This will provide for those who may need a place to gather during an extended power outage.
- ✓ The Yountville Parks and Recreation Department offers 41 different programs, events and classes each month totaling 84 hours per week to assist in offering a high quality of life for residents.
- ✓ The Yountville Parks and Recreation Department provides over 75,000 people with the opportunity to connect each year through facilities, programs, classes and services.
- ✓ \$10,000 is allocated supporting the new resident Pool Pass Program.
- ✓ \$10,000 is allocated from the Town Council for the Small Projects Grant Program. Residents, business owners, Town employees or non-profit organizations can receive up to a \$1,000 grant by submitting a project idea that is fun, creative, and enhances the quality of life in Yountville.

Town of Yountville Strategic Planning Framework



Premier Destination

The Town values its residents, rich history, natural environment, culinary excellence, arts, and distinguished businesses that make our home a place people love.

- ✓ \$3,000 is budgeted for the Town's Wayfinding Sign Program, which is administered by the Planning & Building Department. Through this program, Yountville businesses can be featured on several pedestrian-level sign posts along Washington Street to make visitors aware of their location and services.
- ✓ The budget includes \$1.4 million funding for streets, parks, and facilities services at the existing high service level which is recognized and valued by residents and visitors alike.
- ✓ The Parks and Recreation Department budget includes \$49,719 in support for Yountville Arts programming and services including the Yountville Art Walk, Gallery at Community Center and arts events throughout the year. This strong support for the arts have helped to make Yountville a destination for art as well as wine and food.
- ✓ The budget includes \$298,537 funding for the Chamber of Commerce contract to support the promotion of Yountville as the premier small-town destination in Northern California.
- ✓ \$40,000 is budgeted for the Yountville Trolley which is the only free trolley for residents and visitors in Napa County.
- ✓ The Town maintains an active partnership with Napa Valley Tourism and Improvement District. Town Manager serves on the Board of Directors as the Government Representative.

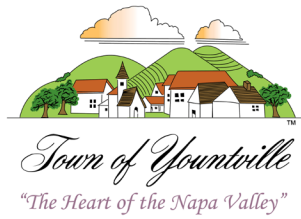
Town of Yountville Strategic Planning Framework



Visionary Leadership

The Town's leadership maintains an open-minded, forward-thinking decision-making process. We value engagement and participation from all members of the community as we work together to create policies and plan for the future.

- ✓ The Pension Rate Stabilization Fund (PRSP) includes \$350,000 to help fund future PERS contributions.
- ✓ A contribution of \$477,000 is budgeted for the OPEB irrevocable Trust to ensure that Other Post Employment Benefits remain funded in the future.
- ✓ \$2,000,000 has been allocated to the newly established Emergency Reserve Fund, this is 21% of General Fund expenditures. This amount exceeds the Council's 20% minimum.
- ✓ \$2,000,000 has been allocated for the newly established Revenue Stabilization Reserve Fund, this is 29% of transient occupancy tax revenue. This amount exceeds the Council's 25% minimum.
- ✓ The Yountville Town Council adopted a comprehensive General Plan update on May 7, 2019. This plan establishes goals and policies that will influence Town decisions for years to come.
- ✓ Use a variety of methods such as social media, public surveys and committees and commissions such as Parks and Recreation Advisory Committee and others to present and solicit feedback for improved projects and programs.
- ✓ Continue to schedule and program Emergency Preparedness training and materials for staff and residents. This includes website content, on-site, and off-site training.
- ✓ Through the various Boards and Commissions as well as project driven ad-hoc committees, the Town actively engages residents to participate and engage in the public process to guide decision making in Yountville.
- ✓ The Council members added the National League of Cities along with the League of California Cities to their professional memberships to diversify and share creative ideas and best practices with other city leaders as part of their efforts to support the Yountville community.



Budget Overview

Section 2

BUDGET SUMMARIES

Revenues & Expenditures Three Year History by Category

Total Annual Budget Summary

Budget Development Process Overview

Influence of Planning Processes on the Operating and Capital Budget

Key Budget Parameters and Key Assumptions

General Fund Summary

General Fund Revenues

General Fund - Fund Balance Allocations

General Fund Expenditures

All Funds Department Expenditure Summary

Water Funds Summary

Cost Per Acre Foot Water Purchase History

Wastewater Funds Summary

Capital Projects Summary

Revenues and Expenditures Three Year History by Category
General Fund

General Fund Financial Sources:	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 Budget
Property Taxes	1,651,669	1,494,433	1,593,500
Sales Taxes	1,369,362	1,340,000	1,377,000
Other Taxes	140,265	202,325	181,000
Transient Occupancy Tax	6,337,525	6,810,000	7,000,000
Investment Earnings	38,515	78,000	85,000
Licenses & Permits	132,806	88,502	70,250
Fines & Forfeitures	15,206	51,644	3,500
Rents & Concessions	275,548	257,796	267,500
Intergovernmental	139,273	121,937	124,700
Parks & Recreation Fees	341,590	336,800	305,500
Charges for Services	407,207	189,473	167,300
Miscellaneous	698,857	102,446	88,420
Transfers & Other Sources			
Total	11,547,823	11,073,356	11,263,670
Financial Uses:			
General Government	2,059,730	2,708,609	2,553,599
Housing Programs	39,721	-	-
Planning & Building	1,064,488	1,390,200	1,157,979
Public Safety	1,497,823	1,638,056	1,659,636
Public Works	1,785,299	2,003,062	2,161,761
Parks & Recreation	1,684,996	1,915,935	1,848,784
Transfers	2,928,164	8,877,194	1,740,187
Total	11,060,221	18,533,056	11,121,946
Beginning Fund Balance	8,946,824	9,434,425	1,974,726
Ending Fund Balance	9,434,425	1,974,726	2,116,450

Revenues and Expenditures Three Year History by Category
Capital Projects Funds

Capital Projects Funds Financial Sources:	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 Budget
Investment Earnings	18,546	17,977	20,000
Other State Revenue	-	-	500,000
County Measure A	-	-	-
Other Grants	-	-	-
Impact Fees	206,109	15,040	-
Miscellaneous	4,382	-	47,500
Transfers & Other Sources	1,091,556	1,189,716	426,500
Total	1,320,594	1,222,733	994,000
Financial Uses:			
Capital Improvements	613,748	1,363,937	1,400,674
Flood Wall Cap Maint (Fund 76)	-	-	-
Measure T Equivelent Fund	-	29,000	36,685
Total	613,748	1,392,937	1,437,359
Beginning Fund Balance	2,293,608	3,000,454	2,830,250
Ending Fund Balance	3,000,454	2,830,250	2,386,891

Revenues and Expenditures Three Year History by Category
Water Funds

Combined Water Funds Financial Sources:	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 Budget
Investment Earnings	25,007	29,170	34,800
System Replacement	90,711	96,000	100,000
Charges for Services	1,290,018	1,388,946	1,486,067
Impact Fees	54,858	50,678	-
Miscellaneous	-	-	-
Transfers In	-	1,500	5,000
Total	1,460,593	1,566,294	1,625,867
Financial Uses:			
Operations	457,480	557,460	575,474
Water Purchase	791,128	878,479	982,486
Capital	118,862	312,600	423,850
Transfers Out			
Total	1,367,470	1,748,539	1,981,810
Beginning Fund Balance	5,169,695	5,262,817	5,080,573
Ending Fund Balance	5,262,818	5,080,573	4,724,630

Revenues and Expenditures Three Year History by Category
Wastewater Funds

Combined Wastewater Funds	FY 17-18	FY 18-19	FY 19-20
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	28,144	31,713	38,000
Charges for Services	1,930,376	1,895,370	1,970,680
Capital Recovery Fees	262,769	596,501	305,177
Impact Fees	86,299	6,729	-
Miscellaneous	22	-	-
Transfers & Other Sources	180,000	1,500	1,555,000
Total	2,487,611	2,531,813	3,868,857
Financial Uses:			
Collection	308,070	356,067	377,366
Treatment	1,074,880	1,231,193	1,271,466
Capital	96,499	527,531	670,351
Transfers	259,343	328,884	1,578,428
Depreciation Expense	313,414	332,354	332,354
Total	2,052,205	2,776,029	4,229,965
Beginning Fund Balance	9,905,205	10,340,610	10,096,392
Ending Fund Balance	10,340,611	10,096,393	9,735,285

Revenues and Expenditures Three Year History by Category
Special Revenue Funds

Combined Special Revenue Funds	FY 17-18	FY 18-19	FY 19-20
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	6,621	7,570	9,700
Intergovernmental	452,285	949,298	1,229,853
Miscellaneous	1,098,190	1,589,028	1,904,975
Transfers	-	1,795,651	226,415
Total	1,557,097	4,341,548	3,370,943
Financial Uses:			
Public Works	17,481	145,400	89,400
General Government	1,144,532	1,188,666	1,228,333
Utilities	268	-	-
Home Grant Awards	288,783	45,702	520,000
Parks & Recreation	3,613	28,433	-
Capital Projects	70,059	623,000	716,685
Transfers	9,612	13,139	202,897
Total	1,534,348	2,044,340	2,757,315
Beginning Fund Balance	864,631	887,379	3,184,587
Ending Fund Balance	887,379	3,184,587	3,798,215

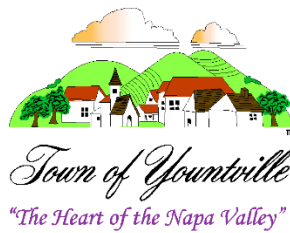
Revenues and Expenditures Three Year History by Category
Debt Service Funds

Combined Debt Service Funds	FY 17-18	FY 18-19	FY 19-20
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	6,324	11,012	2,500
Intergovernmental	261,443	-	-
Transfers & Other Sources	9,568,581	824,357	856,282
Bond Proceeds	8,947,370	-	-
Total	18,783,718	835,369	858,782
Financial Uses:			
Debt Service	1,935,051	904,872	906,281
Transfers	8,720,018	333,150	-
Bond Costs	227,317	-	-
Payment to Escrow Agent	8,719,380	-	-
Total	19,601,767	1,238,022	906,281
Beginning Fund Balance	1,319,935	500,150	97,497
Ending Fund Balance	501,887	97,497	49,998

Town of Yountville
Total Annual Budget Summary
Fiscal Year 2019-20
\$19,058,294

General Fund \$9,381,759	Other Post Employment Benefits (OPEB) \$616,600	Capital Projects Fund \$1,400,674	Water Utility Enterprise \$1,981,810	Wastewater Utility Enterprise \$2,651,537	Special Revenue Funds \$1,431,085	Debt Service Funds \$906,281
Public Works \$2,161,761	PERS Unfunded Accrued Liability \$688,548	Civic Facilities \$23,000	Water Operations & Distribution \$575,474	WW Collection System Operations \$377,366	State Gas Tax Fund \$70,000	2013 Lease Revenue Bonds \$359,513
Parks & Recreation \$1,848,784	Emergency Reserve Fund \$0	Community Projects \$410,000	Water Purchases & Conservation \$982,486	WW Treatment Operations \$1,271,466	Public Arts Program Fee Fund \$26,000	2017 Lease Revenue Bonds \$546,769
Public Safety \$1,659,636	Revenue Stabilization Reserve Fund \$0	Drainage & Flood Control \$16,538	Water Capital Improvements \$423,850	WW Treatment Capital \$712,015	Housing Grand Fund \$520,000	
Planning & Building \$1,157,979		Parks & Recreation \$585,000		WW Collection Capital \$290,690	Measure T Transportation Imp. \$550,000	
Housing Program \$0		Streets & Transportation \$70,000			Senate Bill 1, Road Repair Act \$40,000	
Community Promotion \$393,637		Designated Contingency \$10,000			Public Educational and Government Access (PEG) Fund \$5,000	
Town Council/Mayor \$148,277		Facilities Repair & Replacement \$204,900			Measure T Equivalent Fund \$36,685	
Town Clerk \$436,810		Fleet, Tools & Equipment Replacement \$81,236			Housing Opportunity Fund \$63,400	
Town Attorney \$196,500					Measure S Workforce Housing \$100,000	
Town Manager's Office \$527,293					Measure A Maintenance Fund \$20,000	
Finance \$598,682					Flood Barrier Capital Maintenance \$189,730	
Risk Management \$77,800						
Non-Departmental \$174,600						





Budget Development Process Overview

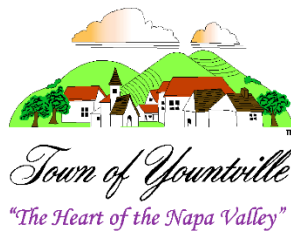
The Town of Yountville's budget process begins in early winter and results in a proposed budget to be approved by the Town Council in one of the June Town Council meetings.

January-April – Budget Planning Phase

- The Finance Department develops projections for salaries, benefits, cost allocations and revenues, and provides the administrative update of the Town's Master Fee Schedule based on the February Consumer Price Index (CPI).
- The Finance Department estimates health insurance and pension costs for the upcoming fiscal year.
- Departments draft proposed operating budgets which include part-time salary needs, new equipment requests and Information Technology (IT) requests. Routine planning processes are provided by input from the Influence of Planning Processes on the Operating Budget summary table at the end of this document.
- The budget narratives and templates are updated to reflect the story of each department.
- The Public Works Director presents the Capital Improvement Program (CIP) and highlights projects in the upcoming Fiscal Year, and any new projects in the five year program. Parameters for the CIP are based on how the projects align with the Town Council Strategic Plan, feedback from citizens and streets, parks and vehicle equipment replacement plans.
- Budget Workshop #1, January 2019 - Parameters & Assumptions and CIP Review. The Finance Director provides an overview of revenue projections and budget assumptions that will be used to develop the budget and receive feedback and direction from the Town Council. This timely and transparent financial discussions helps shape the budget process, control costs by guiding policy and spending decisions.

May

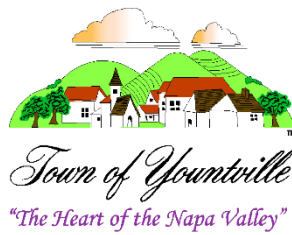
- Special Meeting Budget Workshop #2: The following departments present their proposed budgets at this meeting:
 - General Government: Town Council/Mayor, Non-Departmental, Information Technology & Telecommunications, Community Promotions & Programs, Town Manager's Office, Finance, Risk Management, Town Attorney, Town Clerk, Other Post Employment Benefits, PERS Unfunded Actuarially Accrued Liability and Public Safety.
 - Public Works
 - Parks and Recreation



- Planning and Building
 - Debt Service
- May Special Meeting Budget Workshop #3: The following departments present their proposed budgets at this meeting:
 - Capital Improvement Projects
 - Repair and Replacement Funds
 - Special Revenue Funds
 - Water Utility Enterprise Funds
 - Wastewater Utility Enterprise Funds

June

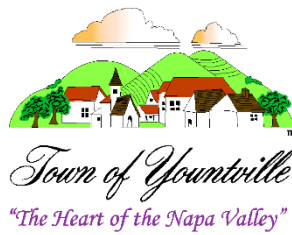
- Town Council adopts the proposed budget for Fiscal Year 2019-20.
- The Adopted Budget is published and available on the Town's website. A public copy is available in the Town Council Chambers and at the Yountville Community Center.



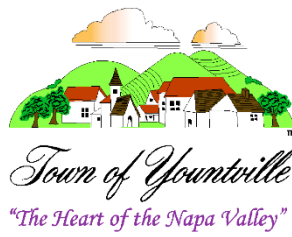
Influence of Planning Processes on the Operating and Capital Budget

The Town utilizes several planning processes that affect the development of the operating budget. Effective planning processes assist the Town in assessing the financial implications of current and proposed policies, programs and assumptions. An effective plan illustrates the likely outcomes of particular courses of action.

Name of Plan	Type of Planning Process	Description of Planning Process	Budget Impact
General Government Long-Range Financial Forecast	Five-year plan to be developed to facilitate long-term financial planning	Forecast of revenues, expenditures, service levels and staffing needs	Allows for priority allocation of resources & expenditure control
Strategic Plan	Five-year plan that involves the development and prioritization of strategic goals along with measurable strategies and objectives.	Town Council identification of critical success factors necessary for the Town to operate at its best.	Ensure that projects, programs and services are aligned with the Strategic Plan's set goals and outcomes.
Computer Replacement	Three-year plan of the replacement of computers and other technology items	Development of replacement intervals based on equipment age, usage and lifetime repair costs	Timing and sizing of replacement & technology upgrade costs
Capital Improvements Plan (Fund 50)	Five-year plan of major infrastructure development and improvements	Town Council identification of projects; prioritizing; costing; timing; financing and project management	Predictable funding/reserve levels, long term financing planning
Facilities Repair & Replacement (Fund 81)	Five-year plan by facility and maintenance activity or project	The prioritization of departmental requests for projects and schedule & funding of maintenance requirements	Stability of General Fund & capital reserves
Fleet, Tools & Equipment Repair & Replacement (Fund 82)	Five-year plan of scheduled vehicle and heavy equipment replacement	Development of replacement intervals based on equipment age, usage, and lifetime repair costs	Timing and sizing of replacement costs & financing

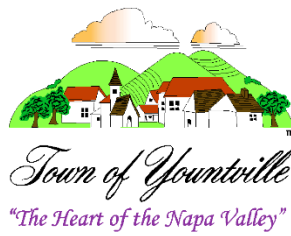


Name of Plan	Type of Planning Process	Description of Planning Process	Budget Impact
Parks Capital Maintenance	Five-year plan by facility, maintenance activity or project	Identifies, prioritizes and schedules improvements to parks, medians and grounds	Stability of General Fund & capital reserves
Street Maintenance	Five-year plan to maintain and improve roadways, sidewalks, curbs and gutters	Inspection, prioritization and scheduling of surface repair and preventive maintenance of streets	Stability of General Fund, and revenue from State Gas Tax, Measure T, Senate Bill 1 (SB1) & potential grant appropriations
ADA Transition Plan (Funded in Fund 50)	A five year guidance document focused on improving the accessibility of facilities and pedestrian rights-of-way within Town limits	A detailed outline of the methods to be used to make facilities accessible by planning cost level estimates	Predictable funding/reserve levels, long term financing planning
General Plan	A twenty year document that outlines future development and incorporates elements including: Land Use, Circulation, Housing, Conservation, Open Space, Noise and Safety	Comprised of elements that provide a comprehensive slate of townwide policies and goals for development including housing and circulation. The General Plan influences the regulations in the municipal code, particularly the zoning and design ordinances	Stability of General Fund
Climate Action Plan	Strategy to achieve emission reductions that will achieve local levels consistent with State goals to reduce greenhouse gas emissions to 1990 levels by 2020 and 40 percent below 1990 levels by 2030.	Compiles existing and potential strategies (i.e., actions, projects, and programs) that the Town's government and the community can use to address climate change	Stability of General Fund revenues and capital reserves to comply with General Plan provisions



Influence of Planning Processes on Water and Wastewater Enterprise Funds

Name of Plan	Type of Planning Process	Description of Planning Process	Budget Impact
Utility Rate Plan	Five-year plan to fund capital projects and long term financial stability of Enterprise Funds.	Forecast of revenues, expenditures, service levels and personnel	Allows for priority allocation of resources & expenditure control



Key Budget Parameters and Key Assumptions for Fiscal Year 2019-20

Highlights of the Proposed Budget:

3.5% CPI for salaries & 8% increase for medical benefit premiums

14.5% OPEB rate to fully fund the Actuarially Determined Contribution (ADC)

Gym Reimbursement: \$50

Vision Reimbursement \$500

New Funds:

CASp Certification and Training Fund

Measure S Affordable and Workforce Housing Fund

Emergency Reserve Fund

Revenue Stabilization Reserve Fund

Reinstated Funds:

Housing Opportunity Fund (Fund 70)

Fund Reserves at levels approved by Town Council Policy:

Insurance & Claims Retention – \$50,000 (\$30,000 required minimum)

Workers Compensation Self Insured Retention – \$20,000

Proposed Budget includes Additional Reserves for unanticipated expenditures:

Assigned for Budget Contingencies – \$469,088

Assigned for Legal Contingencies – \$250,000

Assigned for Leave Buy-Out – \$250,000

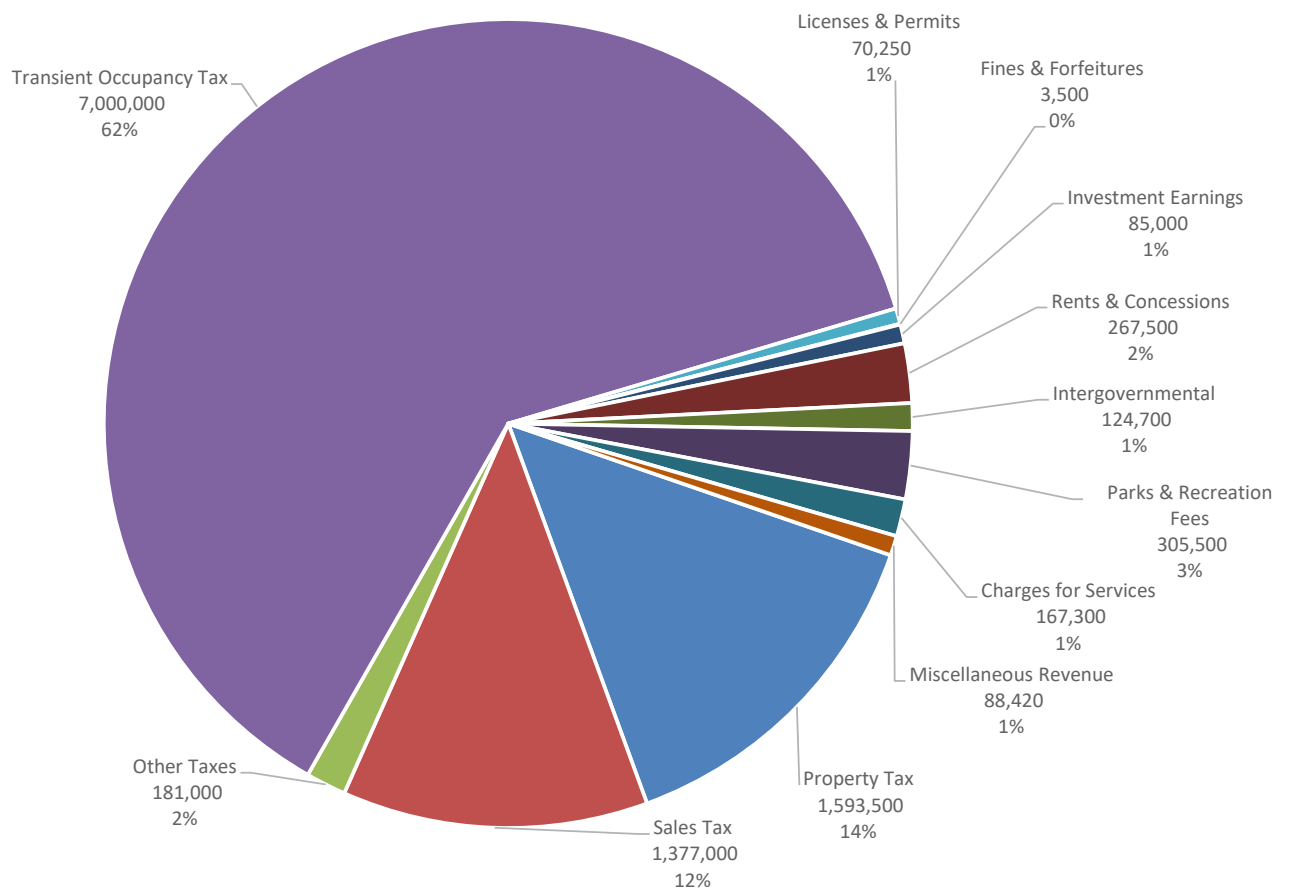


General Fund Summary

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 <i>Estimated</i>	2019-20 Budget
BEGINNING FUND BALANCE	7,655,039	8,946,824	8,120,937	9,434,425	1,974,726
Total Revenue	11,825,930	11,547,823	10,648,916	11,073,356	11,263,670
Total Expenditures	8,262,194	8,132,057	9,078,152	9,655,862	9,381,759
Revenue Less Expenditures (before transfers)	3,563,736	3,415,765	1,570,764	1,417,494	1,881,911
Total Transfers	-2,271,951	-2,928,164	-1,440,375	-8,877,194	-1,740,187
Excess (Deficiency) After Transfers	\$1,291,785	\$487,601	\$130,389	-\$7,459,700	\$141,724
Ending Fund Balance	8,946,824	9,434,425	8,251,326	1,974,726	2,116,450

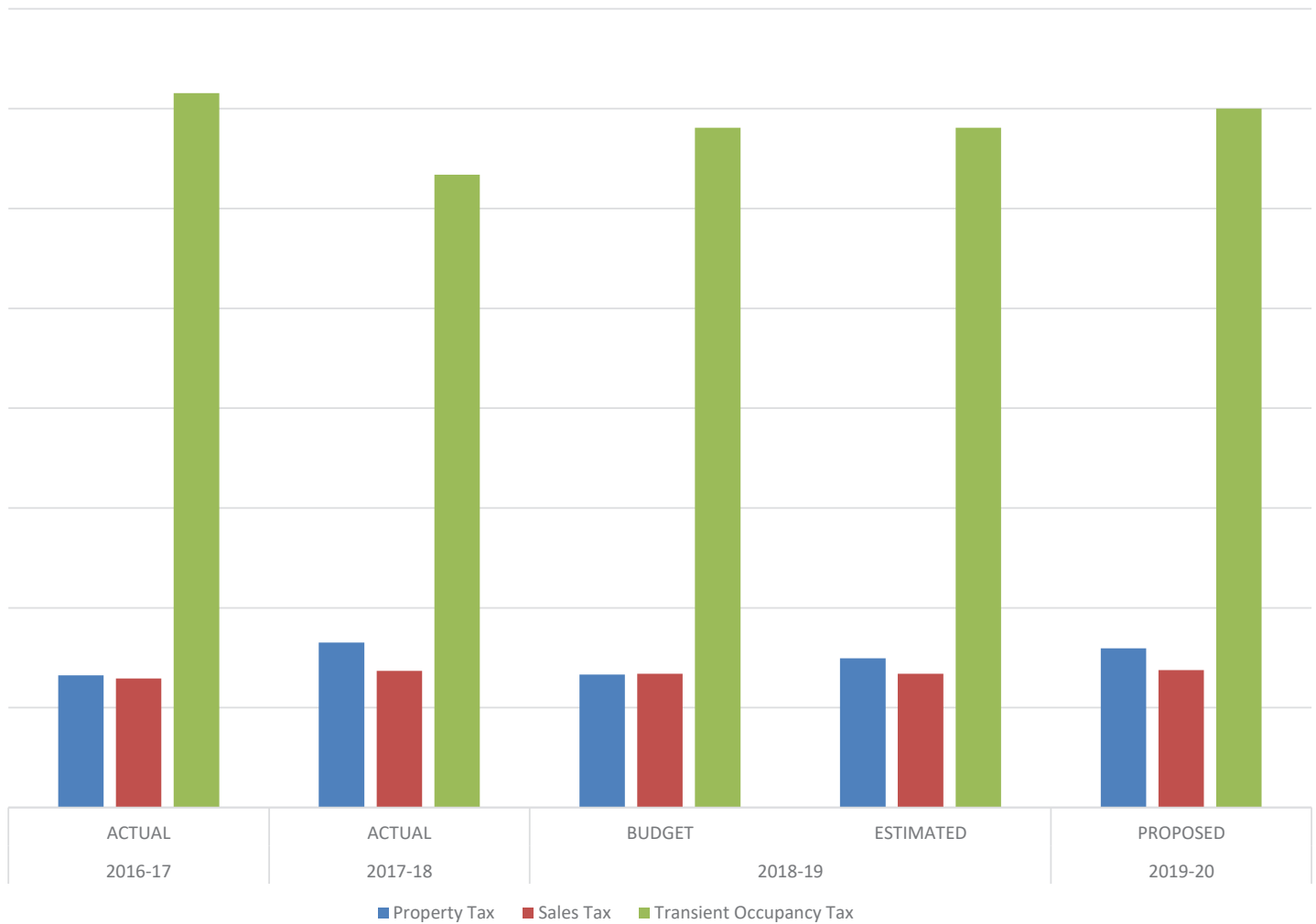


FY 2019-20 General Fund Revenues \$11.26M



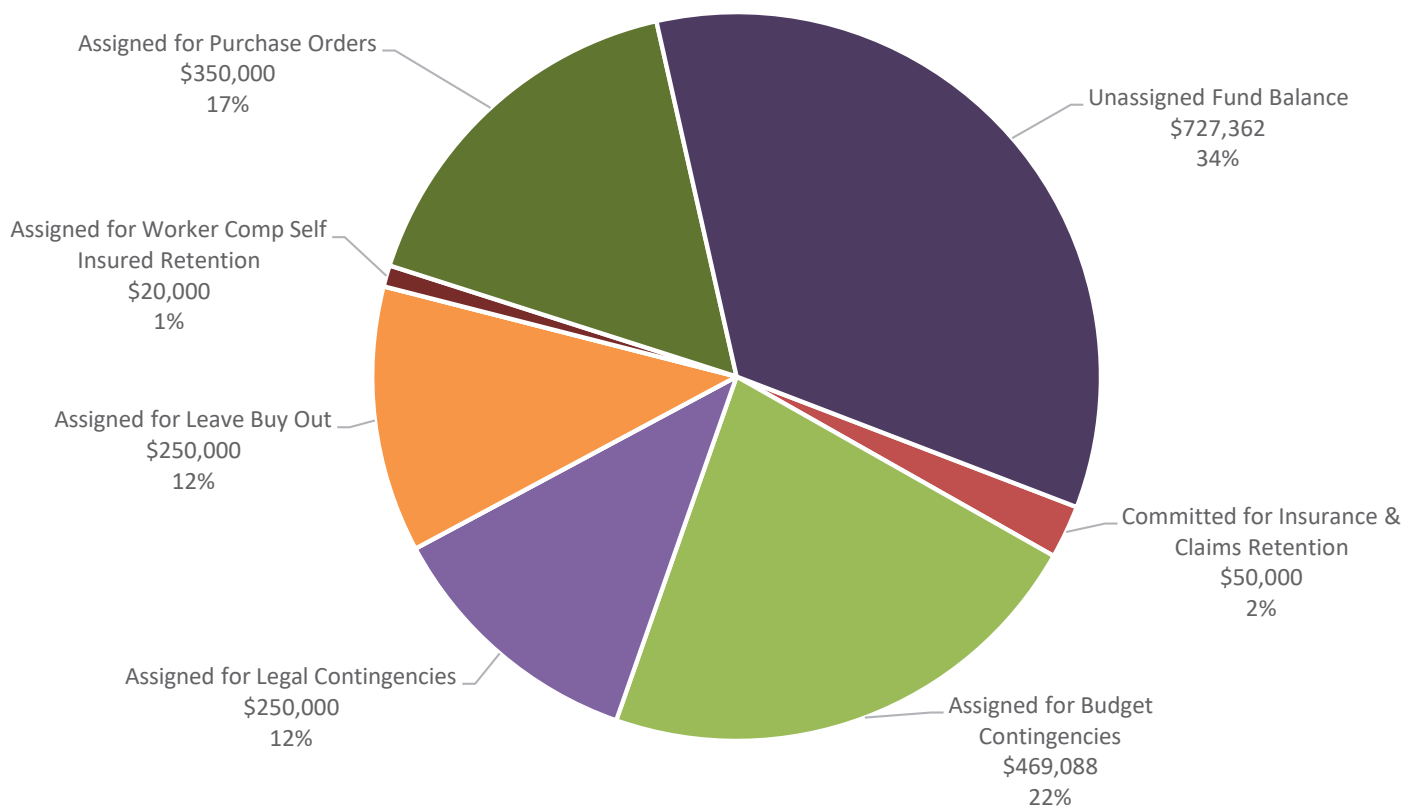


Primary Revenue History
Property Tax, Sales Tax and Transient Occupancy Tax



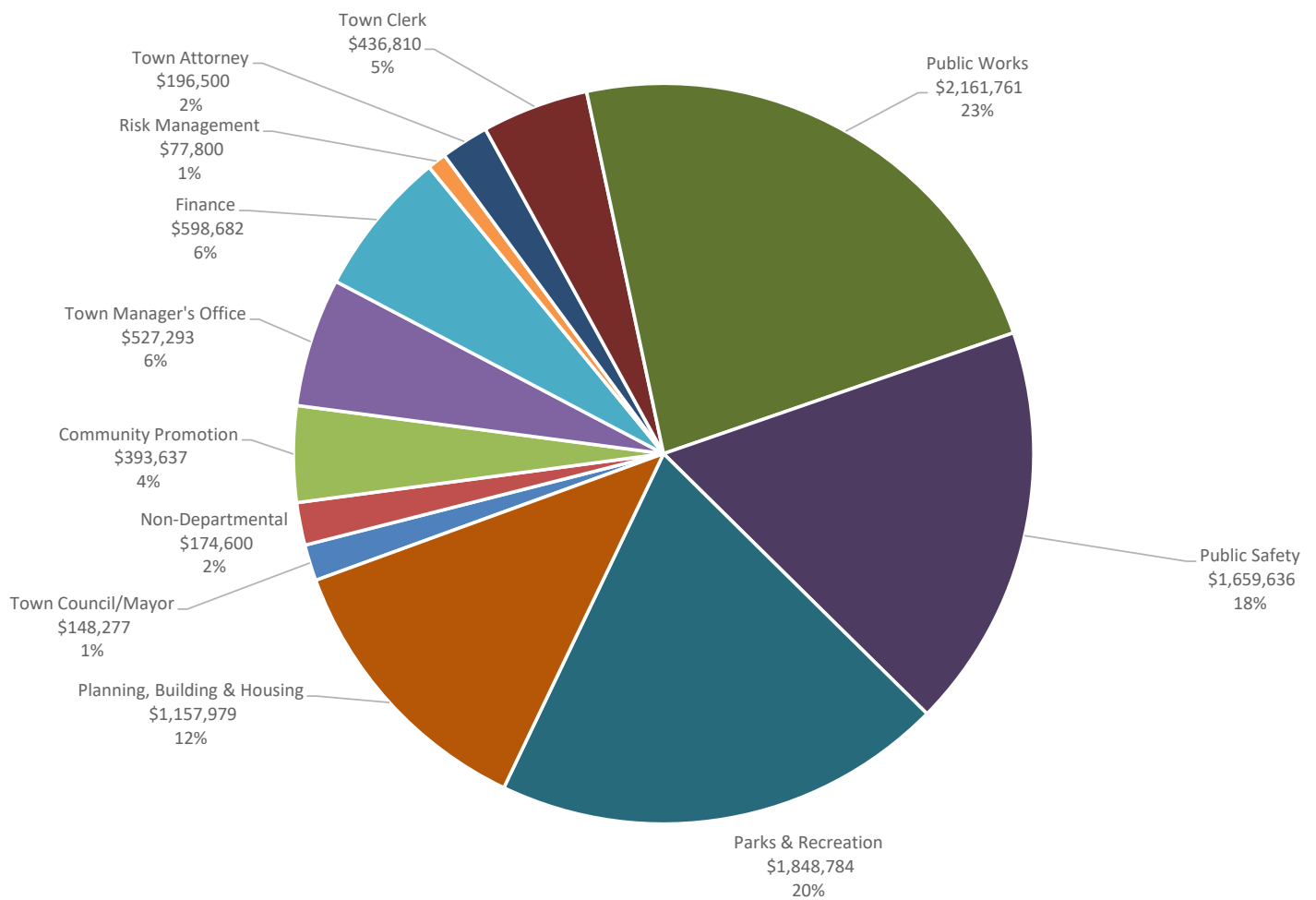


FY 2019-20 General Fund
Fund Balance Allocations
\$2.11M





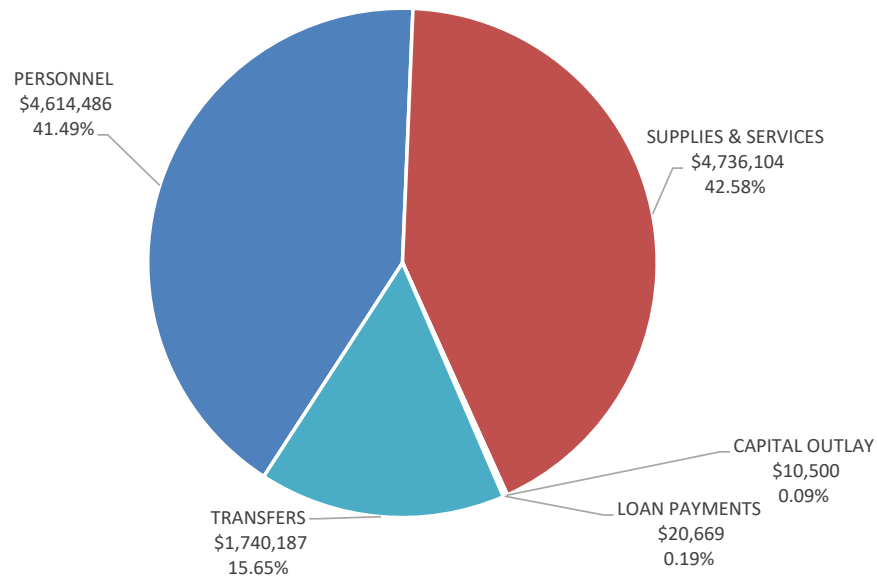
FY 2019-20 General Fund Expenditures
\$9.38M



Town of Yountville
GENERAL FUND
Expenditure Summary by Category

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
Salaries	2,314,392	2,431,216	2,702,860	2,734,582	2,770,718
Benefits	595,919	622,730	748,440	768,779	779,268
Pers Employer Rate	355,611	407,036	459,017	461,022	513,771
Allocations - Wkrs Comp, Liab, OPEB	377,451	415,848	482,747	482,747	550,729
Total Personnel	\$ 3,643,373	\$ 3,876,830	\$ 4,393,064	\$ 4,447,130	\$ 4,614,486
SUPPLIES & SERVICES					
Supplies & Services	2,030,957	1,628,406	1,949,718	1,993,036	1,972,282
Contract Services	2,536,814	2,611,480	2,694,501	3,174,826	2,763,822
Total Supplies & Services	\$ 4,567,771	\$ 4,239,886	\$ 4,644,219	\$ 5,167,863	\$ 4,736,104
CAPITAL OUTLAY					
Capital Outlay	30,381	8,143	20,200	20,200	10,500
Total Capital Outlay	\$ 30,381	\$ 8,143	\$ 20,200	\$ 20,200	\$ 10,500
LOAN PAYMENTS					
Loan Payments	20,669	20,669	20,669	20,669	20,669
Total Loan Payments	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669
TRANSFERS					
Transfers Out	2,284,974	2,937,776	1,451,708	8,888,527	1,751,854
Transfers In	(13,022)	(9,612)	(11,333)	(11,333)	(11,667)
Total Transfers	\$ 2,271,951	\$ 2,928,164	\$ 1,440,375	\$ 8,877,194	\$ 1,740,187
TOTAL EXPENDITURES & TRANSFERS	\$ 10,534,145	\$ 11,073,691	\$ 10,518,527	\$ 18,533,056	\$ 11,121,946

General Fund Expenditure Summary by Category



Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
Salaries						
1001	Town Council/Mayor	37,020	49,656	39,000	39,000	39,000
1101	Town Manager' Office	235,029	206,147	242,386	248,133	252,737
1102	Finance	177,960	216,092	238,432	252,913	225,522
1110	Town Clerk	108,569	106,384	141,533	141,533	161,810
2115	Planning & Building	271,896	317,620	423,733	429,480	456,124
	Public Works	742,616	764,950	777,235	782,982	844,675
	Parks & Recreation	741,303	770,366	840,541	840,541	790,850
	Total Salaries	2,314,392	2,431,216	2,702,860	2,734,582	2,770,718
Benefits						
1001	Town Council/Mayor	20,731	34,257	49,040	49,040	45,760
1101	Town Manager' Office	120,196	119,540	120,050	123,649	126,022
1102	Finance	69,081	83,685	110,906	122,453	115,610
1110	Town Clerk	39,234	45,638	58,723	58,723	65,103
2115	Planning & Building	127,500	140,898	194,632	198,231	201,779
	Public Works	287,318	301,460	325,367	328,966	355,208
	Parks & Recreation	287,470	304,289	348,739	348,739	383,557
	Total Benefits	951,530	1,029,766	1,207,457	1,229,801	1,293,039
Allocations - Workers Comp, Liability, OPEB						
1001	Town Council/Mayor	1,369	2,078	2,442	2,442	3,042
1101	Town Manager' Office	46,481	44,231	50,180	50,180	56,294
1102	Finance	31,520	37,611	47,408	47,408	49,590
1110	Town Clerk	20,754	20,182	23,145	23,145	25,997
2115	Planning & Building	45,510	70,173	87,707	87,707	101,596
	Public Works	123,889	131,195	154,691	154,691	181,363
	Parks & Recreation	107,928	110,378	117,174	117,174	132,847
	Total Allocations	377,451	415,848	482,747	482,747	550,729
	Total Personnel	\$ 3,643,373	\$ 3,876,830	\$ 4,393,064	\$ 4,447,130	\$ 4,614,486
SUPPLIES & SERVICES						
Supplies & Services						
1010	Non-Departmental	43,160	31,482	91,000	71,460	97,600
1015	Community Promotion	458,155	406,890	373,442	407,442	393,637
1001	Town Council/Mayor	19,442	19,838	48,200	48,200	60,475
1101	Town Manager' Office	47,431	47,869	78,950	78,950	92,240
1102	Finance	77,766	81,280	105,275	116,814	110,960
1103	Risk	27,438	38,269	32,000	32,000	42,000
1105	Attorney	-	-	1,500	1,500	1,500
1110	Town Clerk	17,037	16,903	42,800	67,800	40,850
1500	Housing	336,241	6,278	13,400	-	-
2115	Planning & Building	183,887	199,688	186,410	186,410	196,480
3200	Law Enforcement	119	-	500	500	500
	Public Works	459,661	426,772	546,630	552,350	572,930
	Parks & Recreation	360,618	353,137	429,611	429,611	363,110
	Total Supplies & Services	2,030,957	1,628,406	1,949,718	1,993,036	1,972,282
Contract Services						
1010	Non-Departmental	58,531	24,597	50,000	50,000	77,000
1015	Community Promotion	41,848	13,195	53,000	53,000	-
1102	Finance	71,096	87,727	95,000	153,000	97,000
1103	Risk	12,137	6,119	24,800	24,800	35,800
1105	Attorney	195,766	165,908	170,000	170,000	195,000
1110	Town Clerk	121,366	164,528	102,800	274,424	143,050
1500	Housing	7,044	33,443	35,000	-	-
2115	Planning & Building	329,182	336,109	215,000	488,372	202,000
3200	Law Enforcement	913,508	951,386	989,223	989,223	1,028,546
3201	Fire	561,714	546,437	648,333	648,333	630,590
	Public Works	104,470	137,869	142,075	154,404	177,916
	Parks & Recreation	120,153	144,161	169,270	169,270	176,920
	Total Contract Services	2,536,814	2,611,480	2,694,501	3,174,826	2,763,822

Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
Total Supplies & Services		\$ 4,567,771	\$ 4,239,886	\$ 4,644,219	\$ 5,167,863	\$ 4,736,104
CAPITAL OUTLAY						
1001	Town Council/Mayor	418	1,099	-	-	-
1010	Non-Departmental	-	-	-	-	-
1102	Finance	-	-	600	600	-
1110	Town Clerk	-	1,994	-	-	-
	Public Works	20,857	2,384	9,000	9,000	9,000
	Parks & Recreation	9,106	2,665	10,600	10,600	1,500
Total Capital Outlay		\$ 30,381	\$ 8,143	\$ 20,200	\$ 20,200	\$ 10,500
LOAN PAYMENTS						
	Public Works	20,669	20,669	20,669	20,669	20,669
Total Loan Payments		\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669
TOTAL EXPENDITURES		\$ 8,262,194	\$ 8,145,527	\$ 9,078,152	\$ 9,655,862	\$ 9,381,759

* Information Technology (1011) detail is included in department's Supplies and Services, so it is not shown separately.

Town of Yountville
ALL FUNDS
Department Expenditure Summary

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
General Fund (01)					
Town Council/Mayor	78,980	106,929	138,682	138,682	148,277
Non-Departmental	101,691	56,078	141,000	121,460	174,600
Community Promotion	500,003	420,085	426,442	460,442	393,637
Town Manager' Office	449,137	417,787	491,566	500,912	527,293
Finance	427,423	506,395	597,621	693,188	598,682
Risk	39,575	44,388	56,800	56,800	77,800
Attorney	195,766	165,908	171,500	171,500	196,500
Town Clerk	306,960	355,629	369,001	565,625	436,810
Housing	343,285	39,721	48,400	-	-
Planning & Building	957,974	1,064,488	1,107,482	1,390,200	1,157,979
Law Enforcement	913,627	951,386	989,723	989,723	1,029,046
Fire	561,714	546,437	648,333	648,333	630,590
Public Works	1,759,481	1,785,299	1,975,667	2,003,062	2,161,761
Parks & Recreation	1,626,578	1,684,996	1,915,935	1,915,935	1,848,784
Total General Fund (01)	\$ 8,262,194	\$ 8,145,527	\$ 9,078,152	\$ 9,655,862	\$ 9,381,759
Clearing Funds and Reserve Funds					
OPEB - Other Post Employee Benefits(02)	501,857	544,182	589,740	1,089,740	616,600
PERS Unfunded Actuarially Accrued Liab Fund (03)	-	1,516,980	616,509	1,116,509	688,548
Emergency Reserve Fund (04)	-	-	-	-	-
Revenue Stabilization Reserve Fund (05)	-	-	-	-	-
Total Clearing and Reserve Funds	\$ 501,857	\$ 2,061,162	\$ 1,206,249	\$ 2,206,249	\$ 1,305,148
Special Revenue Funds					
Gas Tax Fund (20)	55,570	70,328	72,000	72,000	70,000
Public Education & Govmnt TV (21)	5,919	39,281	5,000	5,000	5,000
Public Art Program Fee Fund (23)	525	17,481	10,000	97,000	26,000
Housing Grant Fund (24)	318,231	288,783	-	45,702	520,000
Measure T Transportation Imp (25)	-	-	432,000	432,000	550,000
SB1, 2017 Road Repair Act (26)	-	-	40,000	40,000	40,000
Measure T Equivalent (MTE) (27)	-	-	29,000	29,000	36,685
Fire Services (28)	-	-	-	-	-
CASp Certification & Training Fund (30)	-	-	-	-	-
Civic Facilities Impact Fee (41)	-	-	-	-	-
Drainage Impact Fee (42)	-	-	-	-	-
Parks Impact Fee (43)	-	-	-	-	-
Public Safety Impact Fee (44)	-	-	-	-	-
Traffic Facilities Impact Fee (45)	-	-	-	-	-
Housing Opportunity Fund (70)	-	-	-	48,400	63,400
Measure S, Affordable & Workforce Hsg (71)	-	-	-	-	100,000
Measure A Maintenance Fund (75)	-	-	50,000	50,000	20,000
Floodwall Capital Maintenance (76)	285	824	10,000	10,000	-
Youth Programs (80)	6,019	3,613	-	-	-
Tallent Lane Benefit District (95)	-	-	-	-	-
Mesa Ct Drainage Benefit Dist (96)	-	-	-	-	-
Total Special Revenue Funds	\$ 386,549	\$ 420,310	\$ 648,000	\$ 829,102	\$ 1,431,085
Debt Service Funds					
2008 Lease Revenue Bond (52)	668,999	1,130,494	9,299,374	200	-
2013 Lease Revenue Bond (53)	355,213	360,663	360,213	360,213	359,513
2017 Lease Revenue Bond (54)	-	410,272	544,144	544,459	546,769
Measure A Debt Service (77)	261,618	261,579	-	-	-
Total Debt Service Funds	\$ 1,285,830	\$ 2,163,007	\$ 10,203,731	\$ 904,872	\$ 906,281
Capital Projects Fund (50)					
Administration	35,000	-	10,000	3,500	10,000
Civic Facilities	128,694	160,152	400,000	400,000	23,000
Community Projects	122,558	63,475	225,000	185,898	410,000
Drainage & Flood Control Projects	31,682	53,410	15,000	24,000	16,538
Parks & Recreation Projects	608,837	89,024	100,000	495,197	585,000
Streets & Transporation Projects	614,278	247,688	60,000	67,432	70,000

Town of Yountville
ALL FUNDS
Department Expenditure Summary

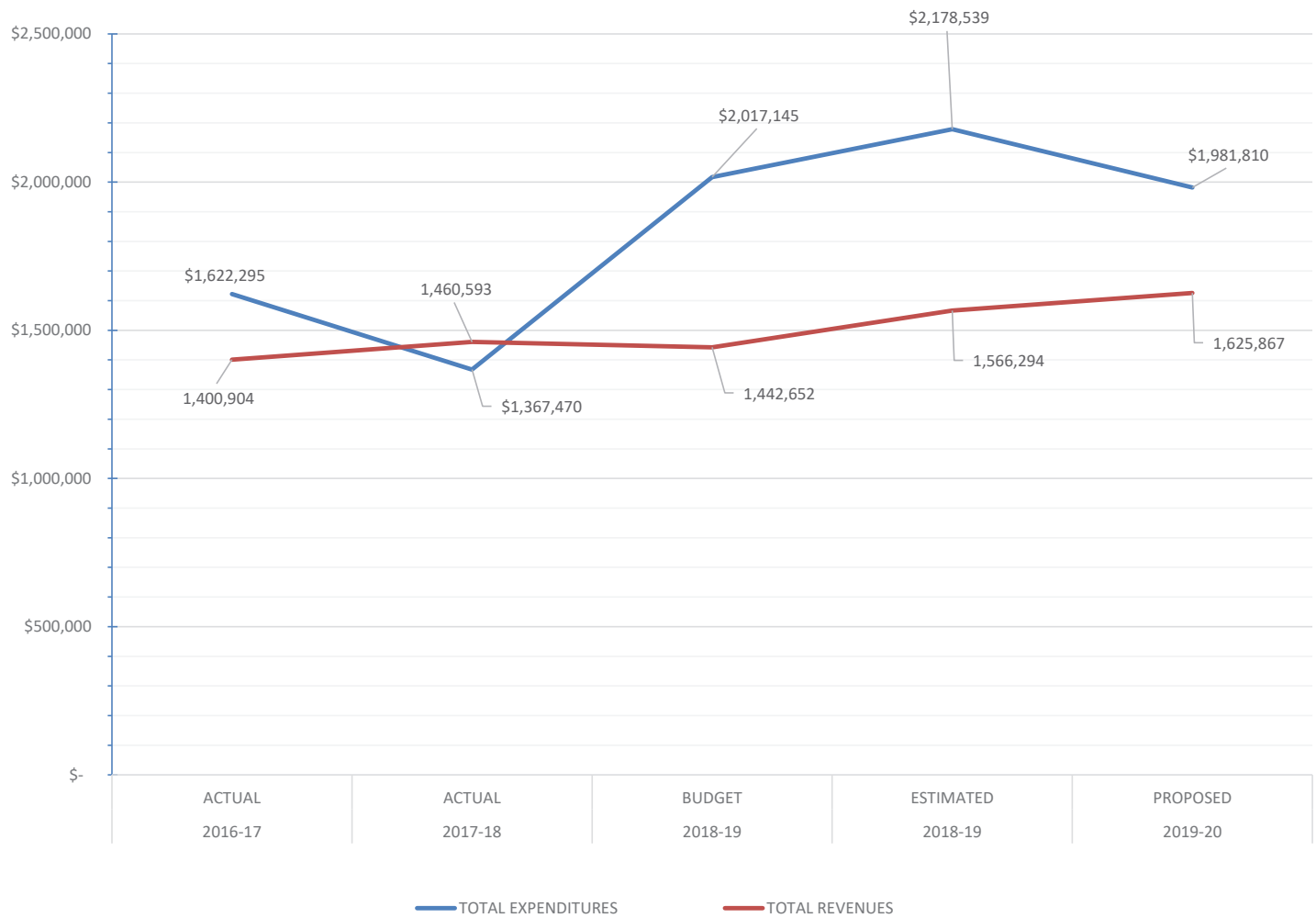
	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
Total Capital Projects Fund (50)	\$ 1,541,048	\$ 613,748	\$ 810,000	\$ 1,176,027	\$ 1,114,538
Other Capital Projects Funds					
Facilities Repair/Replacment (81)	-	-	67,118	67,118	204,900
Fleet, Tools, Equip Repair/Replc (82)	-	-	120,792	120,792	81,236
Total Other Capital Projects Funds	\$ -	\$ -	\$ 187,910	\$ 187,910	\$ 286,136
Water Operating Fund (61)					
Administration	1,080,627	1,248,609	1,274,545	1,435,939	1,557,960
Total Water Operating Fund (61)	\$ 1,080,627	\$ 1,248,609	\$ 1,274,545	\$ 1,435,939	\$ 1,557,960
Water Capital Fund (60)					
Administration	63,730	63,872	72,600	72,600	72,600
Capital Projects	477,938	54,990	670,000	670,000	351,250
Total Water Capital Fund (60)	\$ 541,668	\$ 118,862	\$ 742,600	\$ 742,600	\$ 423,850
Wastewater Operating Fund (62)					
Administration	1,135,073	1,382,950	1,565,442	1,587,259	1,648,832
Total Wastewater Operating Fund (62)	\$ 1,135,073	\$ 1,382,950	\$ 1,565,442	\$ 1,587,259	\$ 1,648,832
Wastewater Treatment Capital Fund (63)					
Capital Projects	194,622	322,654	404,003	554,003	547,354
Debt Service	49,506	47,318	164,661	164,661	164,661
Total Wastewater Treatment Capital Fund (63)	\$ 244,128	\$ 369,972	\$ 568,664	\$ 718,664	\$ 712,015
Wastewater Collection Capital Fund (64)					
Capital Projects	166,620	79,578	243,770	378,612	290,690
Debt Service	24,658	-	-	-	-
Total Wastewater Collection Capital Fund (64)	\$ 191,278	\$ 79,578	\$ 243,770	\$ 378,612	\$ 290,690
Agency Funds					
Tourism Improvement District (22)	1,020,856	1,105,250	1,121,999	1,183,666	1,123,333
Total Agency Funds	\$ 1,020,856	\$ 1,105,250	\$ 1,121,999	\$ 1,183,666	\$ 1,123,333
Non-Profit					
Town of Yountville Community Fund (85)	-	-	-	-	-
Total Non-Profit Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total All Funds	\$ 16,191,109	\$ 17,708,974	\$ 27,651,062	\$ 21,006,761	\$ 20,181,627

Town of Yountville
WATER FUNDS SUMMARY
Fiscal Year 2019-20

	2016-17	2017-18	2018-19		2019-20
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (61)	787,014	808,771	848,357	848,357	907,743
NonProfit Sales (61)	88,003	98,925	89,027	89,027	95,258
Commercial Sales (61)	342,132	325,211	357,818	357,818	382,866
Other Services (61)	27,560	56,600	35,700	93,630	100,200
State Revenue (61)	16,220	-	-	-	-
Miscellaneous (61)	1,971	511	-	114	-
System Replacement Fees (60)	87,361	90,711	96,000	96,000	100,000
Water Collection Impact Fees (60/58)	41,995	54,858	-	50,678	-
Investment Earnings	8,649	25,007	8,250	29,170	34,800
Total Revenue	\$ 1,400,904	\$ 1,460,593	\$ 1,435,152	\$ 1,564,794	\$ 1,620,867
EXPENDITURES					
Utility Distribution & Operations (61)	428,270	457,480	544,636	557,460	575,474
Utility Purchase & Conservation (61)	652,357	791,128	729,909	878,479	982,486
Utility Capital Improvements (60)	541,668	118,862	742,600	742,600	423,850
Total Expenditures	\$ 1,622,295	\$ 1,367,470	\$ 2,017,145	\$ 2,178,539	\$ 1,981,810
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	-	-	7,500	1,500	5,000
Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	(200,000)	(400,000)
Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	200,000	200,000
Interfund Transfer - Drought Reserve Fund (57)	-	-	-	-	200,000
Total Transfers	\$ -	\$ -	\$ 7,500	\$ 1,500	\$ 5,000
Excess (Deficiency) After Transfers	\$ (221,391)	\$ 93,123	\$ (574,493)	\$ (612,245)	\$ (355,943)



Water Revenues and Expenditures



Town of Yountville
WATER
Expenditure Summary by Category

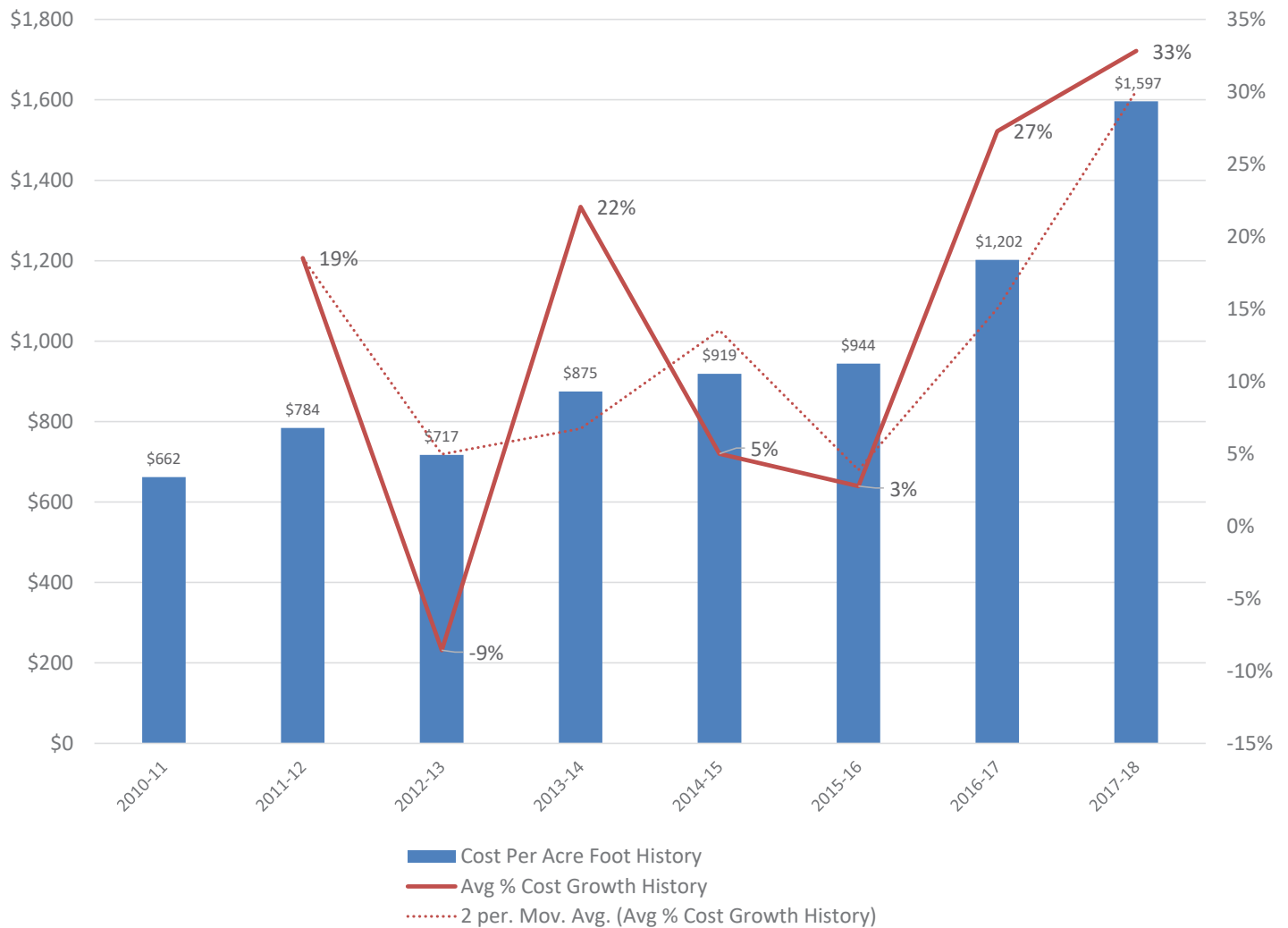
	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
Salaries	236,468	248,602	293,399	288,102	292,876
Benefits	66,081	63,065	75,202	77,622	89,829
* PERS Emplr Rate/Pension Expense	10,752	70,690	53,044	53,378	61,844
Allocated - Workers Comp, Liability, OP	44,336	35,405	53,140	53,140	62,611
Total Personnel	\$ 357,638	\$ 417,762	\$ 474,785	\$ 472,242	\$ 507,160
SUPPLIES & SERVICES					
Supplies & Services	76,481	62,456	117,760	123,004	123,360
Contract Services	43,812	51,126	35,000	45,123	30,000
Total Supplies & Services	\$ 120,293	\$ 113,583	\$ 152,760	\$ 168,127	\$ 153,360
CAPITAL OUTLAY					
Capital Outlay	488,989	56,310	675,000	675,000	357,750
Total Capital Outlay	\$ 488,989	\$ 56,310	\$ 675,000	\$ 675,000	\$ 357,750
DEBT SERVICE					
Debt Service	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
WATER PURCHASES					
Water Purchases	591,645	715,944	642,000	790,570	890,940
Total Water Purchases	\$ 591,645	\$ 715,944	\$ 642,000	\$ 790,570	\$ 890,940
DEPRECIATION EXPENSE					
Depreciation Expense	63,730	63,872	72,600	72,600	72,600
Total Depreciation Expense	\$ 63,730	\$ 63,872	\$ 72,600	\$ 72,600	\$ 72,600
TOTAL EXPENSES	\$ 1,622,295	\$ 1,367,470	\$ 2,017,145	\$ 2,178,539	\$ 1,981,810

**Includes adjustment for GASB 68*



Cost Per Acre Foot Water Purchase History

The Town purchases water from the Veterans Home of California. Water Purchases are based on actual water use plus a pro-rata share of operating costs. The Veterans Home operates on a cash basis causing shifts in water costs year to year.



Town of Yountville
WASTEWATER FUNDS SUMMARY
Fiscal Year 2019-20

	2016-17	2017-18	2018-19		2019-20
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (62)	431,936	450,013	514,349	514,349	573,382
Commercial Sales (62)	493,677	527,024	592,837	592,837	592,298
Veteran's Home (62)	783,006	895,578	733,184	733,184	750,000
Reclaimed Water Sales (62)	45,699	57,761	55,000	55,000	55,000
Sytem Replacement Fees (63)	121,777	127,507	138,500	143,000	155,000
Capital Recovery - Veteran's Home (64)	200,000	85,262	50,000	153,501	150,177
Allocated Impact Fees (64/65)	62,499	86,299	-	6,729	-
Investment Earnings	10,568	28,144	7,500	31,713	38,000
Total Revenue	\$ 2,149,161	\$ 2,257,589	\$ 2,091,370	\$ 2,230,313	\$ 2,313,857
EXPENDITURES					
Utility Collection Operations (62)	244,211	308,070	346,074	356,066	377,366
Utility Treatment Operations (62)	890,862	1,074,880	1,219,368	1,231,193	1,271,466
Utility Treatment Capital Recovery (63)	244,128	369,972	568,664	718,664	712,015
Utility Capital Improvement (64)	191,278	79,578	243,770	378,612	290,690
Total Expenditures	\$ 1,570,479	\$ 1,832,499	\$ 2,377,876	\$ 2,684,535	\$ 2,651,537
Revnues Less Expenditures Before Transfers	\$ 578,682	\$ 425,089	\$ (286,506)	\$ (454,223)	\$ (337,680)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	0	-	7,500	1,500	5,000
Transfer to Capital Projects (63)	(50,004)	(50,000)	(300,000)	(300,000)	(1,000,000)
Capital Recovery - Town (62)	50,004	52,006	300,000	300,000	1,000,000
Transfer to Wastewater Capital (64)	(250,000)	(180,000)	-	-	(550,000)
Transfer from WW Treatment Capital (63)	250,000	177,994	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	-	-	-	-	550,000
To Debt Service Fund 53 Transfer In / (Out) (64)	-	(29,343)	(28,885)	(28,885)	(28,428)
Total Transfers	\$ -	\$ (29,343)	\$ (21,385)	\$ (27,385)	\$ (23,428)
Excess (Deficiency) After Transfers	578,682	395,746	(307,891)	(481,608)	(361,108)



Wastewater Revenues and Expenditures



Town of Yountville
WASTEWATER
Expenditure Summary by Category

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
Salaries	472,940	559,459	579,567	583,005	605,179
Benefits	124,302	134,509	149,327	158,063	170,128
* PERS Emplr Rate/Pension Expense	5,727	142,653	106,164	107,166	121,796
Allocated - Wkrs Comp, Liab, OPEB	86,682	69,037	109,879	109,879	130,824
Total Personnel	\$ 689,650	\$ 905,658	\$ 944,937	\$ 958,113	\$ 1,027,927
SUPPLIES & SERVICES					
Supplies & Services	329,821	390,431	462,980	468,288	463,380
Contract Services	102,304	81,078	137,000	140,333	135,000
Total Supplies & Services	\$ 432,124	\$ 471,510	\$ 599,980	\$ 608,621	\$ 598,380
CAPITAL OUTLAY					
Capital Outlay	135,624	94,600	323,419	608,261	515,690
Total Capital Outlay	\$ 135,624	\$ 94,600	\$ 323,419	\$ 608,261	\$ 515,690
DEBT SERVICE					
Debt Service	74,084	47,318	177,186	177,186	177,186
Total Debt Service	\$ 74,084	\$ 47,318	\$ 177,186	\$ 177,186	\$ 177,186
DEPRECIATION					
Depreciation	238,997	313,414	332,354	332,354	332,354
Total Depreciation Expense	\$ 238,997	\$ 313,414	\$ 332,354	\$ 332,354	\$ 332,354
TRANSFERS					
To Debt Service Fund 53 Transfer In / (Out)***	-	29,343	28,885	28,885	28,428
Transfer to Capital Projects (63)	50,004	50,000	300,000	300,000	1,000,000
Transfer to Capital Projects (64)	-	-	-	-	550,000
Total Transfers	\$ 50,004	\$ 79,343	\$ 328,885	\$ 328,885	\$ 1,578,428
TOTAL EXPENDITURES	\$ 1,620,483	\$ 1,911,842	\$ 2,706,761	\$ 3,013,420	\$ 4,229,965

*Includes adjustment for GASB 68

\$ 1,570,479 \$ 1,832,499 \$ 2,377,876 \$ 2,684,535 \$ 2,651,537



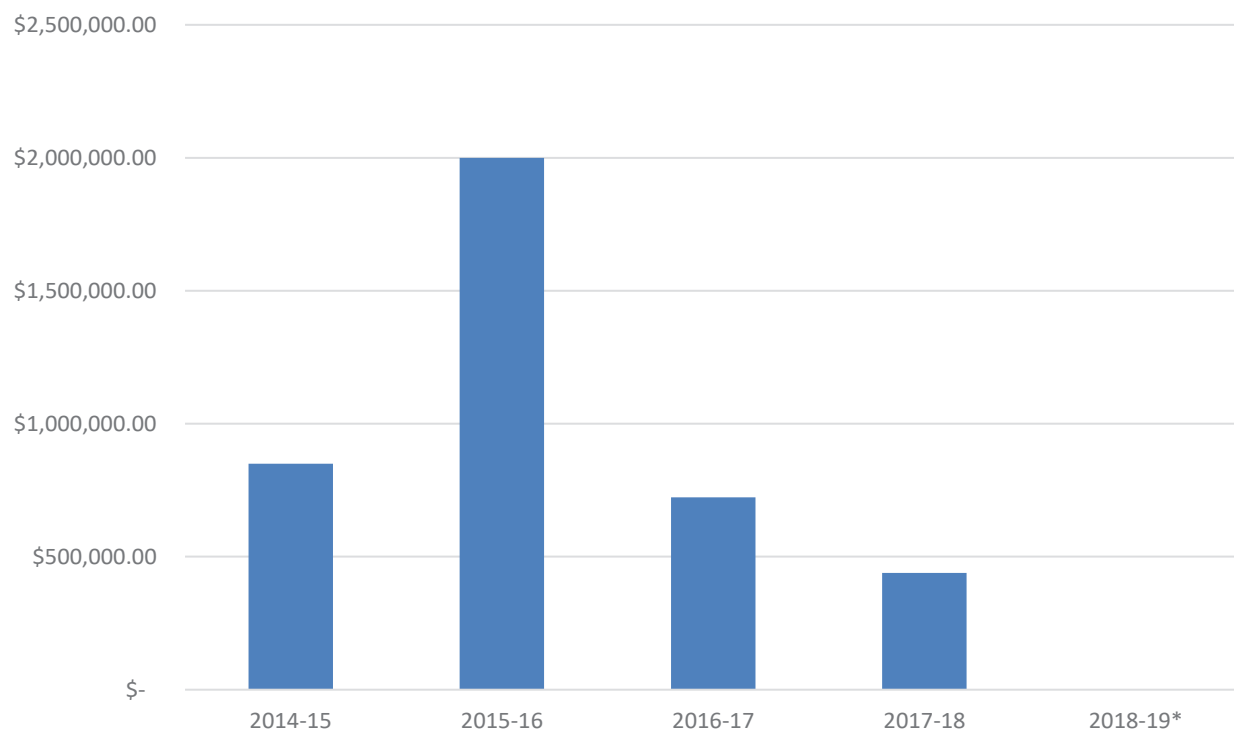
Capital Projects Summary

Allocated as follows:

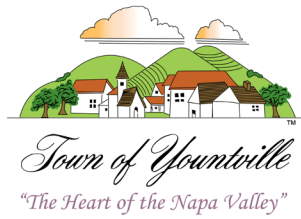
Civic Facilities (CF)	\$ 23,000.00
Community Projects (CP)	\$ 410,000.00
Drainage and Flood Control (DF)	\$ 16,538.00
Parks and Recreation (PK)	\$ 585,000.00
Streets and Transportation (ST)	\$ 70,000.00
Gas Tax Projects (not in CIP) (GT)	\$ 70,000.00
FY 19-20 Total*	\$ 1,184,538.00

*Includes \$10,000 contingency

General Fund Transfer to Capital Improvement Fund (50) 5 Year History, Cumulative: \$4.01 Million



*No transfer budgeted from General Fund into Capital Improvement Fund for FY 2018-19.



Budget Overview

Section 3

ORGANIZATIONAL INFORMATION

Principal Officials

Board, Committee & Commission Members

Organizational Chart

Service Delivery Summary

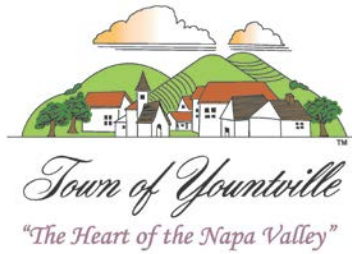
Personnel Authorized Positions & Personnel Allocations

Salary & Benefits Snapshot

Total Salary and Benefit Costs by Department

Monthly Salary Schedule

THIS PAGE INTENTIONALLY LEFT BLANK



Principal Officials

TOWN COUNCIL

John F. Dunbar, Mayor
Kerri Dorman, Vice Mayor
Marita Dorenbecher, Council Member
Marjorie “Margie” Mohler, Council Member
Jeffrey Durham, Council Member

TOWN ADMINISTRATION

Steven Rogers, Town Manager
Gary Bell, Town Attorney
Samantha Holland, Parks & Recreation Director
Sandra Liston, Planning & Building Director
Joe Tagliaboschi, Public Works Director
Debby Hight, Deputy Public Works Director
Michelle Dahme, Town Clerk
Julie Baldia, Senior Management Analyst
Preya Nixon, Senior Management Analyst
Nathan Steele, Senior Management Analyst
Celia King, Financial Analyst
Eddy Gomez, Management Fellow

**TOWN OF YOUNTVILLE
BOARD, COMMITTEE & COMMISSION MEMBERS**

The Town Council recognizes there is a vast and largely untapped reservoir of talent that exists among the citizenry and to encourage public input and citizen participation, the Town Council appoints representatives to various local and countywide advisory boards, committees and commissions.

Zoning & Design Review Board (ZDRB) – Three-Year Terms of Office

Meets Second Tuesday Monthly at 6:00 p.m. in Town Council Chambers

Member	Appointed	Term Expires
Steven Miller	July 17, 2018	July 19, 2021
Linnea Pina	July 17, 2018	July 19, 2021
Kimberly Cook	July 19, 2016	July 19, 2019
Michael Zagorsek	July 17, 2018	July 19, 2019
Mikael Tigrett	July 19, 2016	July 19, 2019

Parks & Recreation Advisory Commission – Two Year Terms of Office

Meets (January, March, May, July, September, and November) on Thursday at 6:00 p.m. in Town Council Chambers

Member	Appointed	Term Expires
Wendy Reicher	January 19, 2019	January 20, 2021
Alan Tenscher	January 19, 2019	January 20, 2021
David Means	January 21, 2018	January 20, 2021
Carol Shirmang	January 21, 2018	January 20, 2020
Paul Marciniak	January 21, 2019	January 20, 2020
Richard Carvalho (High School Rep)	January 19, 2018	January 20, 2020

Yountville Arts Commission – Two-Year Terms of Office

Currently Meets First Monday Monthly at 5:30 p.m. in the Community Center Founder's Room

Member	Appointed	Term Expires
Marty Wordsworth	June 4, 2019	July 21, 2021
James McDonald	June 4, 2019	July 21, 2021
Cynthia Kapjian	June 4, 2019	July 21, 2021
Kimberly Cook	June 19, 2018	July 21, 2020
Noel Resnick	June 19, 2018	July 21, 2020
Ronda Schaer	April 3, 2018	July 21, 2020
Aimee Cavenecia	April 3, 2018	July 21, 2020

Yountville Community Foundation – Two-Year Terms of Office

Meets (March, July, September, and December) on Friday at 3:00 p.m. in Town Council Chambers

Member	Appointed/First Meeting	Term Expires
Shannon McDermott	August 1, 2017/March 30, 2018	April 1, 2021
Pam Zeidell	August 1, 2017/March 30, 2018	April 1, 2021
Eric Knight	August 1, 2017/March 30, 2018	April 1, 2021
Billie Hewitt	August 1, 2017/March 30, 2018	April 1, 2021
Kimberly Cook, YAC Representative	August 1, 2017/March 30, 2018	April 1, 2021
VACANT PRAC Representative	August 1, 2017/March 30, 2018	April 1, 2021
Sandy Fagan	January 15, 2019	April 1, 2020
Jessica Penman, Chamber Representative	August 1, 2017/March 30, 2018	April 1, 2020
TBD, Other Non-Profit Representative	August 1, 2017/March 30, 2018	April 1, 2020

COUNTYWIDE BOARDS & COMMISSIONS – YOUNTVILLE REPRESENTATIVES

Napa County Local Food Advisory Council

Member	Appointed	Term Expires
Leslie Caccamese	February 21, 2017	February 17, 2021

Napa Valley Transportation Agency (NVTa) - Active Transportation Advisory Committee (ATAC) (Formerly Bicycle Advisory Committee)

Member	Appointed	Term Expires
Mike Costanzo	July 18, 2017	May 18, 2020

Napa Valley Transportation Agency (NVTa) - Citizen Advisory Committee

Member	Appointed	Term Expires
Scott Owens, Jr.	February 21, 2018	December 31, 2021

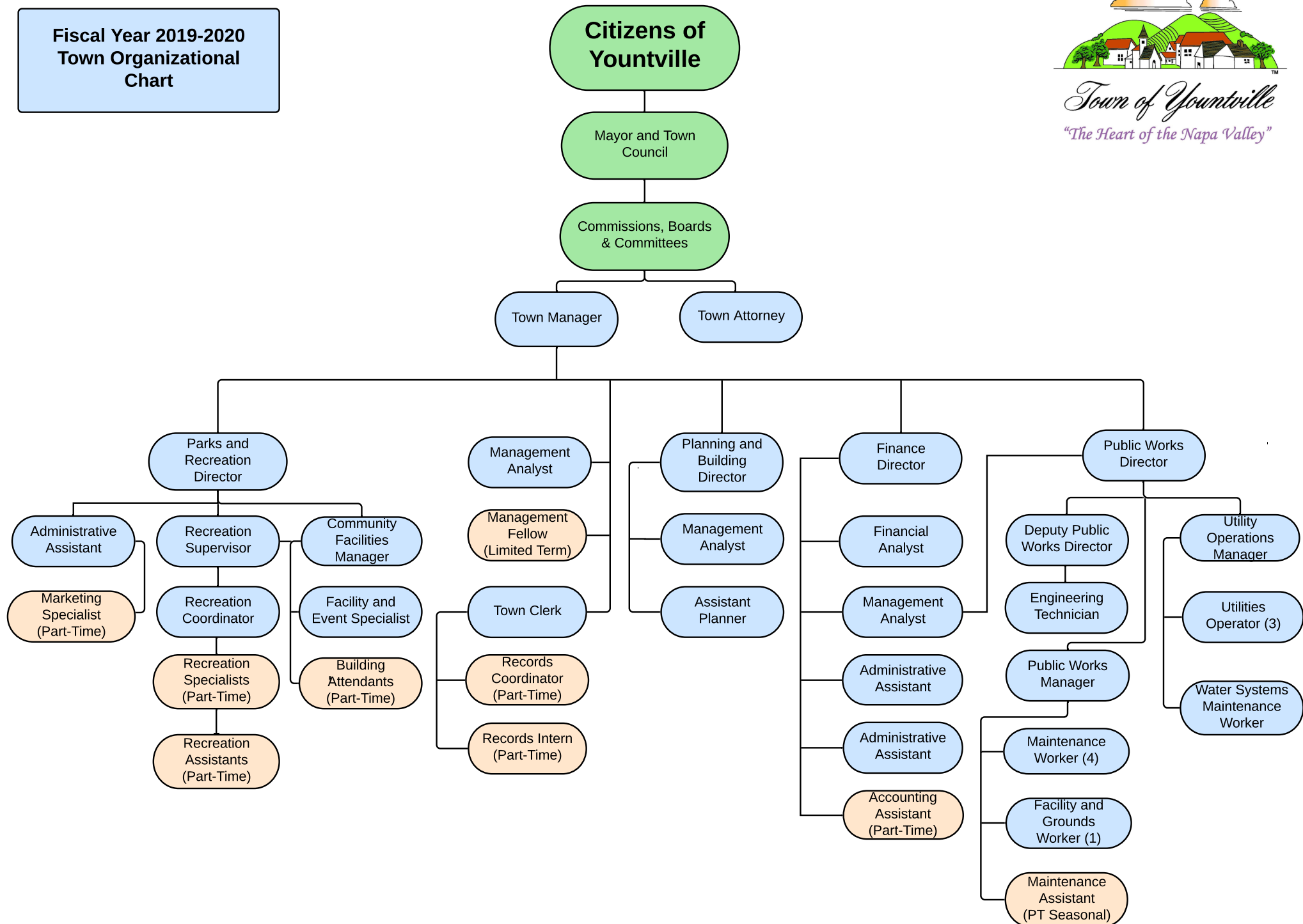
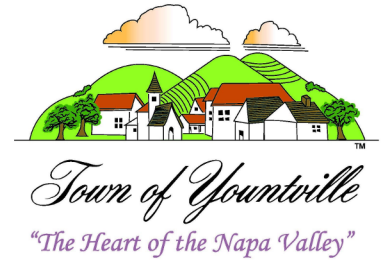
Napa County Library Commission

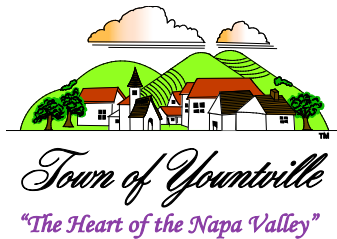
Member	Appointed	Term Expires
Scott Owens, Jr.	January 16, 2018	January 31, 2021

Napa County Mosquito Abatement District

Member	Appointed	Term Expires
Christopher Ray	March 5, 2019	December 31, 2019

**Fiscal Year 2019-2020
Town Organizational
Chart**





Town of Yountville Service Delivery Summary

The Town of Yountville is a small but full-service community of 2,933 residents delivering a very broad, comprehensive and high-quality range of municipal services to its residents and visitors; the Town has a permanent staffing of 32 full-time employees supplemented by seasonal and part-time staff.

The Town uses a hybrid service delivery model to provide our full range of municipal services including a combination of Town personnel, contracted consultants, contracted services with other public agencies, shared services and contracted services with private sector firms as shown below:

Contracted Services with other Public Agencies:

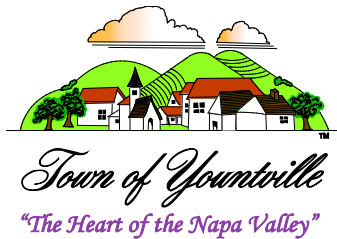
- Law Enforcement Services provided by Napa County Sheriff Department.
- Fire and Emergency Medical Services provided by Napa County/CalFire.
- Elections, Tax assessment and collection services provided by Napa County.
- Yountville Housing Authority management services provided by the City of Napa.
- Animal Shelter services contracted with County of Napa.
- Napa County Flood Control District and Water Conservation Districts and the Napa County-wide Stormwater Pollution Prevention Program provide Storm Water Pollution Prevention (SWPP) management support services, training, and annual report compliance.
- Rental of After School and Camp Room from Napa County Office of Education.
- Code Compliance Program Assistance contracted with the City of Napa.

Contracts for Professional Services (managed by in-house staff):

- Town Attorney services provided under contract by Colantuono, Highsmith & Whatley with Gary Bell serving as Town Attorney.
- Town Engineering and project management services provided by private civil engineering and consulting firms.
- Plan Check and Plan Review services provided by private consulting firm.
- Building Inspection services provided under contract with consultant firm.
- Information Technology consultant and system maintenance provided by private contracted firm.
- Certified arborist services provided under contract by several licensed arborists.
- Specific water and wastewater laboratory analysis provided by various labs and firms.
- Consulting engineers for water, drainage, and sewer projects and regulatory compliance provided by private consultant firms.

Contracts for Services with Vendors/Firms:

- Janitorial services provided by private firm.
- Cable casting of Town Council, ZDRB and PRAC meetings, and Channel 28 programming support and administration by Napa Valley TV (non-profit).
- Street sweeping services under contract by a private firm.
- Electrical and street light maintenance services provided by local firms and Pacific Gas & Electric (PG&E).



- Large Tree removal and limb management provided by various tree removal companies.
- Street striping and painting provided by various companies.
- Specialty Recreation Class Instructors.
- Parks and Recreation Transportation Services.
- Contract to host on Town website the online filing of the Fair Political Practices Commission's Statements on Economic Interest (Form 700) and Campaign Statements.
- Contract to host on Town website the Yountville Municipal Code, Code Alerts, Master Fee Schedule, Town's Board and Commissions and online filing of applications.
- Contract for the Town's Records Management Program for a Trusted Electronic Content Management System for electronic and hard copy records.
- Street paving and improvement projects provided by low bid contractors.
- Sewer/Water main replacement/repairs provided by low bid contractors.
- Emergency water main and lateral repairs contracted to private firms on an on-call basis.
- Water meter calibration services under contract.
- Trash collection provided by Upper Valley Waste Disposal under the franchise agreement.
- Heating, Ventilation and Air Conditioning provided by the contractor.
- Comprehensive tree management program services by licensed arborist and tree service firm.
- Security services for Community Center events provided by a private security firm.
- Fire alarm services provided by private contractor.
- Contract from the Veteran's Home of California for water purchase.

Town of Yountville
AGGREGATE DEPARTMENT PERSONNEL ALLOCATIONS
Fiscal Year 2019-20

DEPARTMENT	2016-17	2017-18	2018-19	2019-20
Town Manager's Office	2.60	2.32	2.25	2.25
Finance	1.35	1.75	1.93	1.92
Town Clerk	1.05	1.00	1.00	1.00
Planning & Building	2.85	3.48	3.50	3.50
Public Works Admin. & Engineering	2.80	2.70	2.72	2.72
Public Works Government Buildings	1.20	1.30	1.30	1.97
Public Works Streets	1.65	1.55	1.55	1.37
Public Works Parks	1.65	2.65	2.65	2.57
Parks & Recreation Admin. & Services	1.62	1.62	1.62	1.76
Parks & Recreation Camp Program	0.37	0.37	0.37	0.37
Parks & Recreation Pool	0.40	0.40	0.40	0.00
Parks & Recreation Community Center	1.17	1.30	1.30	1.45
Parks & Recreation After School Program	0.77	0.77	0.77	0.77
Parks & Recreation Leisure Programs	0.77	0.77	0.77	0.92
Parks & Recreation Sports Programs	0.27	0.27	0.27	0.17
Parks & Recreation Community Events	0.34	0.34	0.34	0.79
Parks & Recreation Arts Programs	0.00	0.00	0.00	0.15
Water Utility Operations	1.90	1.83	2.21	2.24
Water Purchases & Conservation	0.33	0.30	0.30	0.30
Wastewater Utility Operations	1.18	1.25	1.49	1.49
Wastewater Treatment	<u>3.75</u>	<u>4.05</u>	<u>4.27</u>	<u>4.29</u>
TOTAL FTE ALLOCATION	28.00	30.00	31.00	32.00

Town of Yountville
PERSONNEL AUTHORIZED POSITIONS AND ALLOCATIONS
Fiscal Year 2019-20

Position	Admin 01-1101	Finance 01-1102	Clerk 01-1110	Planning 01-2115	PW Eng & Admin 01-4301	Streets 01-4305	Parks Maint 01-4320	Govt Bldg 01-4325	Pk&Rec Admin & Services 01-5405	Camp 01-5406	Pool 01-5407	Community Center 01-5408	After School 01-5409
Management Analyst	0.6000	0.2000		0.0500	0.0700				0.0500				
Utility Operator													
Utility Operator													
Recreation Supervisor									0.0500				
Maintenance Worker							0.1500	0.8500					
Town Clerk	0.1000		0.9000										
Administrative Assistant									0.5000	0.0500		0.0500	0.1000
Management Fellow	1.0000												
PW Manager					0.1000	0.3000	0.2500	0.2750				0.0750	
Water Systems Maintenance Worker													
Deputy PW Director					0.7500								
Maintenance Worker						0.1500		0.8500					
Parks & Rec. Director									0.8200	0.0200		0.0700	0.0200
Finance Analyst	0.1000	0.6000		0.0500					0.1000				
Maintenance Worker						0.7500	0.2500						
Recreation Coordinator										0.3000			0.6500
Planning Director				1.0000									
Maintenance Worker						0.0750	0.9250						
Accounting Assistant		0.1000											
Utilities Manager					0.0500								
Management Analyst		0.3500			0.3500								
Finance Director		0.5000			0.0500				0.0500				
Administrative Assistant	0.1000	0.1000	0.1000	0.3000	0.1000								
Town Manager	0.3500	0.0750		0.1000	0.1000				0.0500			0.0500	
Assistant Planner				1.0000									
Engineering Technician					0.7500								
Management Analyst				1.0000									
Public Works Director					0.4000	0.0500	0.0500						
Community Facilities Mgr.									0.1400			0.7000	
Utility Operator													
Facility & Grounds Worker						0.0500	0.9500						
Facility & Events Specialist												0.5000	
	0.0225	0.0193	0.0100	0.0350	0.0272	0.0138	0.0258	0.0198	0.0176	0.0037	-	0.0145	0.0077

Town of Yountville								
PERSONNEL AUTHORIZED POSITIONS AND ALLOCATIONS								
Fiscal Year 2019-20								
Position	Leisure Programs 01-5410	Community Events 01-5413	Sports Programs 01-5412	Art Program 01-5415	Water O/M 61-4505	Water Purchases 61-4507	WW O/M 62-4510	WWJTP Tmt 62-4515
Management Analyst					0.0100		0.0100	0.0100
Utility Operator					0.0500		0.1500	0.8000
Utility Operator					0.0500		0.2000	0.7500
Recreation Supervisor	0.7000	0.1500	0.1000					
Maintenance Worker								
Town Clerk								
Administrative Assistant	0.2000	0.0500	0.0500					
Management Fellow								
PW Manager							-	
Water Systems Maintenance Worker					0.7000	0.1500	0.1500	
Deputy PW Director					0.0500	0.0500	0.0500	0.1000
Maintenance Worker								
Parks & Rec. Director	0.0200	0.0300	0.0200					
Finance Analyst					0.0500		0.0500	0.0500
Maintenance Worker								
Recreation Coordinator		0.0500						
Planning Director								
Maintenance Worker								
Accounting Assistant					0.4000		0.2500	0.2500
Utilities Manager					0.0500		0.1000	0.8000
Management Analyst					0.1000			0.2000
Finance Director					0.2500		0.0750	0.0750
Administrative Assistant					0.1000		0.1000	0.1000
Town Manager					0.1250		0.0500	0.1000
Assistant Planner								
Engineering Technician					0.1000		0.0500	0.1000
Management Analyst								
Public Works Director					0.1500	0.1000	0.0500	0.2000
Community Facilities Mgr.		0.1600						
Utility Operator					0.0500		0.2000	0.7500
Facility & Grounds Worker								
Facility & Events Specialist		0.3500		0.1500				
	0.0092	0.0079	0.0017	0.0015	0.0224	0.0030	0.0149	0.0429

Town of Yountville Salary and Benefits Snapshot

Yountville Employees Association (YEA): Salary range is 5 steps, with 5% increment between steps. Salary adjustments within the range occur at 6 months, and annually thereafter (to top of range).

Yountville Town Manager/Department Heads: Salaries negotiated based on experience, credentials and expertise; comparable to salaries of neighboring municipalities.

Health Insurance: CalPERS Health – Town contributes an amount equal to the cost of the Kaiser Health plan. The cost shall be determined for each insurance coverage type as currently defined by PERS Health Program: employee and one (1) dependent and employee and two (2) plus dependents. Any balance owed by the employee for a plan selected which costs more than the contribution provide for by the Town shall be deducted by payroll deduction.

As of January 1, 2011, all new employees will contribute 10% of monthly health insurance premiums.

Dental Insurance: **Delta Dental** – Town pays entire premium for employee and dependents.

Accruals and Leaves: **Vacation Accrual** – maximum accrual is 360 hours.

<u>Years of Service</u>	<u>Days per Year</u>
0-3	10 days
3-10	15 days
11	16 days
12	17 days
13	18 days
14	19 days
15	20 days

Sick Leave Accrual: 8 hours per month

Holidays: 11 Holidays per year

Float Holidays: 24 hours per FY

Management Leave: 80 hours per year depending on management position.

Retirement and Deferrals: 2% @ 55 formula for CalPERS for classic members, 2% @ 62 formula for new members, 2.7% @ 55 for employees hired prior to January 1, 2011.

Sick leave to Service Credit: All members eligible

Employee Contribution: Employee contributes 8% PERS

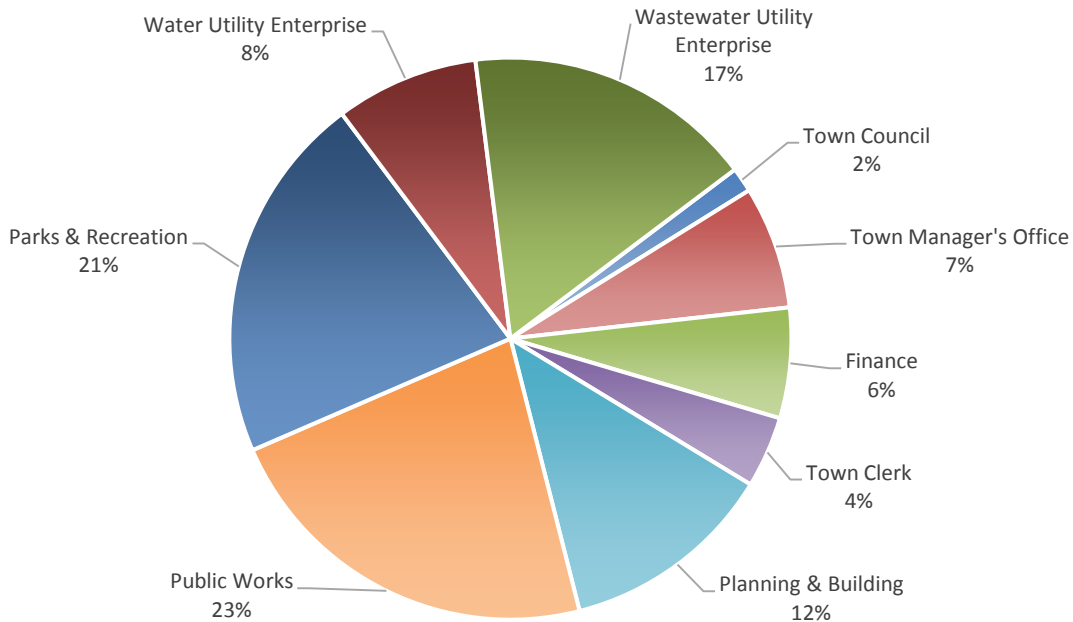
Retiree Health Insurance: Retiree medical available and subject to Town's vesting schedule.

Deferred Compensation Plan: Employees are eligible to enroll in 457 plans. Town will contribute up to 7% employee match or IRS maximum.

Town of Yountville
Total Salary and Benefit Costs by Department
Fiscal Year 2019-20

Town Council		87,802
Town Manager's Office		435,053
Finance		390,722
Town Clerk		252,910
Planning & Building		759,499
Public Works Administration/Engineering	567,504	
Public Works Streets Maintenance	230,822	
Public Works Parks Maintenance	340,254	
Public Works Government Buildings	242,666	
Public Works		1,381,246
Parks & Recreation Administration & Services	478,365	
Parks & Recreation Day Camp Programs	92,701	
Parks & Recreation Pool & Aquatics	-	
Parks & Recreation Community Center	235,957	
Parks & Recreation After School Program	138,637	
Parks & Recreation Leisure Programs	187,593	
Parks & Recreation Sports Programs	50,899	
Parks & Recreation Community Events	108,483	
Parks & Recreation Yountville Arts Program	14,619	
Parks & Recreation		1,307,254
Water Utility Operation & Distribution	437,914	
Water Purchases & Conservation	69,246	
Water Utility Enterprise		507,160
Wastewater Collections	259,156	
Wastewater Treatment Plant	768,771	
Wastewater Utility Enterprise		1,027,927
Total Town Salary & Benefit Costs		\$ 6,149,573

FY 2019-20 Salary & Benefits by Department \$6,149,573



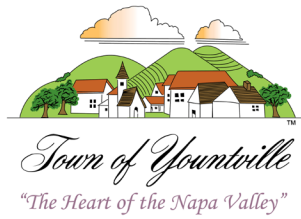
Town of Yountville
Monthly Salary Schedule
Effective July 1, 2019

Classification	A	B	C	D	E
Accounting Assistant	4,396.65	4,617.53	4,846.73	5,086.36	5,340.57
Accounting Technician I	5,172.56	5,431.18	5,702.75	5,987.88	6,287.27
Accounting Technician II	5,702.75	5,987.88	6,287.27	6,601.65	6,916.00
Administrative Assistant I	4,170.37	4,378.90	4,597.83	4,827.73	5,069.11
Administrative Assistant II	4,827.73	5,069.11	5,322.58	5,588.71	5,868.13
Assistant Planner	6,156.11	6,465.01	6,788.25	7,127.66	7,484.05
Associate Planner	7,806.50	8,196.81	8,606.66	9,036.98	9,488.83
Comm. Facilities Supervisor	5,254.61	5,517.34	5,793.21	6,082.86	6,387.02
Comm. Facilities Manager	6,092.77	6,397.40	6,717.26	7,053.13	7,405.79
Deputy Public Works Director	8,509.19	8,934.66	9,381.38	9,850.46	10,342.97
Engineering Technician	5,336.47	5,603.29	5,883.47	6,177.64	6,486.52
Facility & Event Specialist	3,843.38	4,035.56	4,237.33	4,449.20	4,671.66
Facility & Grounds Worker	3,843.38	4,035.56	4,237.33	4,449.20	4,671.66
Financial Analyst/Accountant I	6,674.94	7,008.68	7,359.12	7,727.08	8,113.43
Financial Analyst/Accountant II	8,113.43	8,519.09	8,945.04	9,392.29	9,862.02
Maintenance Worker I	4,270.42	4,483.93	4,708.12	4,943.54	5,190.72
Maintenance Worker II	5,190.72	5,450.26	5,722.77	6,008.91	6,309.35
Management Analyst	6,674.94	7,008.68	7,359.12	7,727.08	8,113.43
Management Analyst II	8,113.43	8,519.09	8,945.04	9,392.29	9,862.02
Management Fellow	58,641.31	Year One	64,505.43	Year Two	
Office Assistant I	2,125.39	2,231.67	2,344.18	2,460.88	2,583.82
Office Assistant II	2,659.06	2,788.02	2,927.63	3,075.57	3,227.69
PW Supervisor	6,674.94	7,008.68	7,359.12	7,727.08	8,113.43
PW Manager	8,113.43	8,519.09	8,945.04	9,392.29	9,862.02
Recreation Coordinator	4,472.02	4,695.61	4,930.38	5,176.90	5,435.74
Recreation Supervisor	5,254.61	5,517.34	5,793.21	6,082.86	6,387.02
Recreation Manager	6,092.77	6,397.40	6,717.26	7,053.13	7,405.79
Town Clerk I	6,674.94	7,008.68	7,359.12	7,727.08	8,113.43
Town Clerk II	8,113.43	8,519.09	8,945.04	9,392.29	9,862.02
Utilities Operator in Training	4,198.87	4,408.81	4,629.25	4,860.71	5,103.74
Utilities Operator I	4,198.87	4,408.81	4,639.60	4,860.71	5,103.74
Utilities Operator II	5,626.88	5,908.25	6,203.63	6,513.83	6,839.52
Utilities Operations Supervisor	6,674.94	7,008.68	7,359.12	7,727.08	8,113.43
Utilities Operations Manager	8,113.43	8,519.09	8,945.04	9,392.29	9,862.02
Water System Maint. Worker I	4,629.25	4,860.71	5,103.75	5,358.93	5,626.88
Water System Maint. Worker II	5,626.88	5,908.25	6,203.63	6,513.83	6,839.52
Executive Management	Entry		Control Point		Top
Town Manager			18,851.30		
Finance Director	10,830.24		12,033.45		15,222.08
Parks & Recreation Director	10,830.24		12,033.45		15,222.08
Planning and Building Director	10,830.24		12,033.45		15,222.08
Public Works Director	11,771.50		13,079.35		16,545.58

Part Time Classifications, Hourly Wage Rates					
Effective January 1, 2019					
Position	A	B	C	D	E
Recreation Specialist	18.00	18.90	19.85	20.84	21.88
Recreation Assistant I	12.50	13.13	13.78	14.47	15.19
Recreation Assistant II	14.50	15.23	15.99	16.79	17.62
Records Coordinator	24.51	25.74	27.02	28.37	29.79
Marketing Specialist	24.51	25.74	27.02	28.37	29.79
Building Attendant	15.50	16.28	17.09	17.94	18.84
PW Maintenance Assistant	14.75	15.49	16.26	17.07	17.93
Intern I	14.00	14.70	15.44	16.21	17.02
Intern II	18.00	18.90	19.85	20.84	21.88

Town of Yountville				
Part Time Salaries by Department *				
Fiscal Year 2019-20				
	2016-17	2017-18	2018-19	2019-20
	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Town Manager's Office	-	-	-	-
Finance	17,836	4,558	8,925	2,400
Town Clerk	-	-	29,722	45,082
Planning & Building	36,407	57,458	-	-
Public Works Admin. & Engineering	26,707	-	-	-
Public Works Streets Maintenance	13,800	-	-	-
Public Works Parks Maintenance	40,273	16,378	25,000	25,000
Public Works Government Buildings	-	-	-	-
Parks & Recreation - Admin. & Services	28,692	32,736	29,000	30,450
Parks & Rec - Day Camp Programs	46,266	44,230	46,000	46,000
Parks & Rec - Pool	51,921	49,359	59,000	-
Parks & Rec - Community Center	16,802	20,310	24,000	11,000
Parks & Rec - After School Programs	50,836	34,721	50,600	50,600
Parks & Rec - Leisure Programs	17,199	23,878	24,000	26,400
Parks & Rec - Sports Programs	10,668	16,755	17,000	18,000
Parks & Rec - Community Events	4,833	10,044	14,000	5,500
Parks & Rec - Yountville Arts Program	-	-	7,500	2,800
Water Utility Operations & Distribution	13,626	25,584	24,656	9,600
Wastewater Utility Collections System	8,504	20,057	15,412	6,000
Wastewater Treatment Operations	8,504	17,555	15,412	6,000
Total Part Time Salaries	392,874	373,623	390,227	284,832
*Includes seasonal and regular part time salaries				





Budget Overview

Section 4

TOWN FISCAL POLICIES

Budget Adoption Resolution

Financial Policies

Investment Policy

Use of Long-Term Debt Policy & Legal Debt Margin

OPEB Funding Policy

OPEB Trust Investment Policy

Fund Balance Policy

Utility Enterprise Fund Rate Philosophy

Use of Drought Water Reserve Bank Policy

Appropriations (Gann) Limit Calculation

Town of Yountville

Resolution Number 19-3566

Adopting and approving the 2019-20 Operating Budget, Appropriations (Gann) Limit for Fiscal Year 2019-20, Salary Ranges and Reaffirming and Revising Existing Fiscal Policies (General Finance Policy, Town Investment Policy, Use of Long-Term Debt Policy, OPEB Trust Investment Policy, Fund Balance Policy, Utility Enterprise Rate Policy, Use of Drought Water Reserve Policy)

Recitals

- A. Whereas government accounting standards, fiscal responsibility and accountability require that the Town adopt an operating budget for revenues and expenditures prior to the start of each new fiscal year, and review and update fiscal policies as appropriate, the Town Council has received information from staff and reviewed and considered the proposed budget in a series of meetings.
- B. Whereas the Town Council reviewed detailed reports, heard presentations from staff, posed questions, deliberated, and provided comments and direction to staff related to the preliminary budget assumptions during the regular Council meeting on February 5, 2019, received a comprehensive General Fund budget overview and reviewed in detail, by fund and department, the proposed budget submitted by the Town Manager at two publicly noticed Budget Workshops held May 9 and May 23, 2019.
- C. Whereas during each of the Budget Workshops Town Council received information and analysis regarding estimates, projections, priorities, policies, and both positive trends and concerns related to the budget proposal for the 2019-20 Fiscal Year.
- D. Whereas the Town, in conjunction with the adoption of the annual budget, in compliance with Article 13B of the Constitution of the State of California, and Section 7910 of the Government Code, shall set its appropriation (Gann) limit for each fiscal year by adjusting the prior year adopted limit by changes to inflation factors and by changes in population, except as otherwise provided for in said Article 13B and implementing State statutes. In the computation of the Appropriation Limit the Town selected the percentage change in population for Napa County and the change in growth in per capita personal income, as provided by the State of California Department of Finance.

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

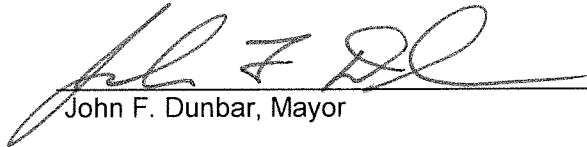
- 1. The Town Council hereby approves and adopts the proposed budget for Fiscal Year 2019-20 for the Town of Yountville, including the Town's fiscal policies which are listed in this resolution and included and referenced as a part of the proposed budget document. All future fiscal and budget related policies that may be adopted by the Council will be included or referenced in future budget documents.
- 2. The Town hereby established and approves the fiscal year 2019-20 Appropriations Limit as follows:
 - (a) The annual adjustment factors used to calculate the FY 19-20 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 3.85% and January 2019 estimated change in Napa County population of -0.11%
 - (b) The FY 19-20 Appropriations Limit shall be \$11,585,153 including the voter approved override of \$4,500,000.
 - (c) The FY 19-20 appropriations subject to the Appropriations Limit is \$8,335,384.

3. The Town's policy shall be to first expend current year proceeds of tax and any restricted or grant funds and then any non-tax proceeds to satisfy approved appropriations.
4. The Town Manager may authorize a transfer of appropriations within a fund except those transfers:
 - (a) That would result in an increase in the number of permanent full time personnel.
 - (b) That would increase overall appropriations.
 - (b) That would decrease appropriations for capital outlay.
5. The Town Council has the overriding authority to control the revenues and appropriation of funds and therefore may modify this policy at any time. Total appropriations in any fund may not be increased except by the Town Council.
6. All changes in appropriations shall be tracked by budget adjustment number and authorized by Council Resolution.


The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

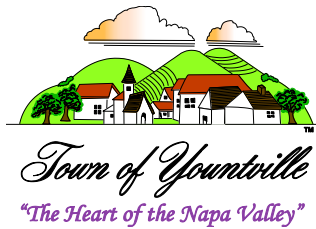
PASSED AND ADOPTED at a special meeting of the Town Council of the Town of Yountville, State of California, held on this 17th day of June 2019 by the following vote:

AYES: Durham, Mohler, Dorenbecher, Dorman, Dunbar
NOES: None
ABSENT: None
ABSTAIN: None


John F. Dunbar, Mayor

ATTEST:


Michelle Dahme, CMC
Town Clerk



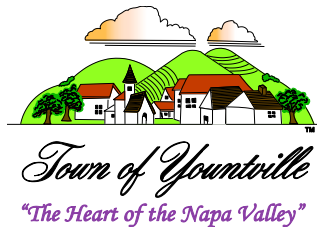
Town of Yountville Financial Policies

Revenue:

- The Town recognizes that its primary revenue sources are locally generated, especially TOT and sales tax revenue, and for the most part this revenue is largely generated by non-residents. Efforts to ensure continued reliability in these revenue sources must be maintained and to develop and diversify other revenue sources as applicable.
- The Town will actively establish a practice of monitoring, auditing and collecting all locally generated taxes.
- The Town will establish and maintain all user fees and charges based on the cost of providing services and shall establish, where appropriate, a cost recovery target for those programs which are subsidized by General Fund revenues. The Town will review and update, as appropriate, the Master Fee Schedule annually at the beginning of the budget development cycle.

Budgeting and Expenditures:

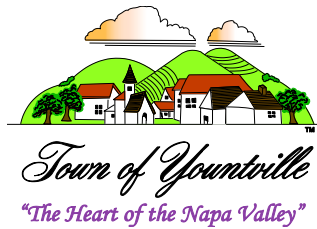
- The Town Council shall adopt an annual balanced budget effective from July 1 to June 30 each fiscal year. A balanced budget requires current year operating expenses and transfers for debt service and capital expenditures to be fully funded by current year revenues and other designated available funding sources.
- Fund Balance Reserves will be used only for non-recurring “one-time” and capital projects and not for on-going operations. The use of reserves must be approved by Town Council.
- Use of long-term debt shall be limited to capital projects or special projects that cannot be financed from current revenues.
- The Town Manager is authorized to implement the programs as approved in the adopted budget. Within a specific fund the Town Manager may transfer appropriations between categories, departments, projects and programs as needed to implement the adopted budget, as long as it does not increase the full time equivalent (FTE) personnel, increase overall appropriations, or decrease appropriations for capital outlay.



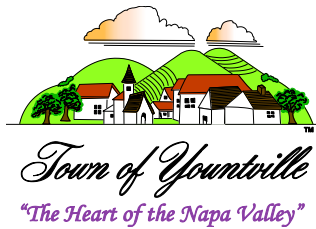
- Personnel costs (salaries and benefits) will be budgeted in the Town's primary operating funds: General Fund, Water Enterprise and Wastewater Enterprise.
- The annual budget will include a nominal \$45,000 Designated Contingency for non-recurring, unanticipated expenditures. The Town Manager may approve expenditures from this contingency if needed during the fiscal year. The contingency will be transferred to the appropriate account to fund the approved expenditures.
- A capital outlay (fixed asset) purchase will be any single item or piece of equipment which costs more than \$10,000 and has an expected useful life exceeding one year.
- Regular budget reports and updates shall be presented to the Town Council to provide information on the status of the Town's financial condition. Budget adjustments may be made during the year by Council resolution if necessary to reflect changes to revenues and/or expenditure projections.
- The Town shall post on its website current budget reports and updates, sales tax and TOT reports and other financial information for the public to review.

Capital Improvements:

- Capital Improvement Program (CIP) projects will be funded by the following revenue sources:
 - Available General Fund Reserves
 - Available Capital Project Fund balances
 - Impact Fee Fund balances
 - Water and Wastewater revenues (for Water and Wastewater projects)
 - Grant fundings
 - Other State and Federal funding sources as available
- The Town will annually develop and update a multi-year plan for capital improvements. Future capital expenditures will be projected annually for a rolling 5-year period based on projections of available funding, changes in the community and needed replacement of infrastructure.
- The Town will coordinate development of the Five Year Capital Improvement Program (CIP) in advance of the development of the operating budget.



- The annual funding for the current year of the Capital Improvement Plan shall be approved as part of the operating budget. Budgets are approved by project with the understanding that projects may span fiscal years and the appropriations will carry forward to the following fiscal year; the amounts carried forward will be shown in the budget for information and transparency.
- Capital projects financed by bonds or other debt instruments shall be paid back within a period not to exceed the useful life of the project.
- The Town Manager is authorized to implement the projects as approved in the adopted Capital Improvement Program. Within a specific fund, the Town Manager may transfer appropriations between projects as needed to implement the adopted Capital Improvement Program.



Town of Yountville Investment Policy

1. Policy:

It is the policy of the Town of Yountville to invest public funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Town and conforming to all California laws and local statutes governing the investment of public funds.

2. Scope:

This investment policy applies to all the funds and investment activities under the direct authority of the Town of Yountville as accounted for in the Comprehensive Annual Financial Report (CAFR). Policy statements outlined in this document focus on the Town of Yountville's pooled funds, but will also apply to all other funds under the Town Treasurers' span of control unless specifically exempted by statute or ordinance. This policy is applicable, but not limited to, all funds listed below:

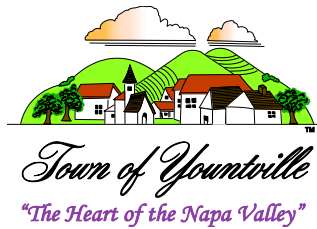
- General Fund
- Enterprise Funds
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Agency Funds

Excluded funds are those held with a fiscal agent, which has their own specific "permitted investments" section in the bond covenants and OPEB and PRSP funds invested in a IRC section 115 irrevocable trust (see separate policy).

3. Prudence:

Investments shall be made with judgment and care -- under circumstances then prevailing -- which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by the Town's investment officials shall be the "**prudent person**" standard and shall be applied in the context of managing an overall portfolio. The Town Treasurer and/or Town Manager, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations that result in a loss of principal are reported to the Town Manager immediately,



and to the Town Council at their next meeting addressing appropriate actions to be taken to control adverse developments.

4. Objective:

The primary objectives in priority order of the Town of Yountville's investment activities shall be:

4.1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the Town of Yountville shall be undertaken in a manner that seeks to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

4.2. Liquidity: The Town of Yountville's investment portfolio will remain sufficiently liquid to enable the Town to meet all operating requirements that might be reasonably anticipated.

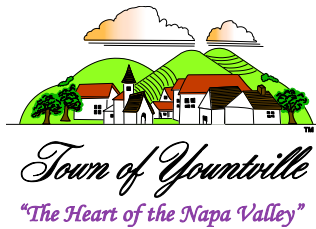
4.3. Return: The Town of Yountville's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Town's investment risk constraints and the cash flow characteristics of the portfolio.

5. Delegation of Authority:

Authority to manage the Town's investment program is derived from the California Government Code. Management responsibility for the investment program is hereby delegated to the Treasurer, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures shall include, but not limited to, references to: safekeeping, wire transfer agreements, collateral/depository agreements, banking services contracts, local banking preferences, and other investment-related activities. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates. Delegation of authority shall expire one year from the date of adoption of this policy as required by State Law.

6. Ethics and Conflicts of Interest:

The Town Council, Town Manager and Town Treasurer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Council Members, Town Manager



and Town Treasurer shall disclose to the Town Attorney any material financial interests in financial institutions that conduct business within the jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Town's portfolio. The Town Attorney and Treasurer shall review all disclosures made to insure there are no conflicts with any planned investment.

7. Authorized Financial Dealers and Institutions:

The Treasurer will maintain a list of financial institutions and primary dealers authorized to provide investment services. Primary dealers include those that regularly report to the Federal Reserve Bank and should qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

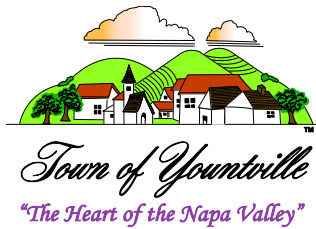
All financial institutions, dealers and cash managers who desire to become qualified bidders for investment transactions must supply the Town with the following: audited financial statements, proof of National Association of Security Dealers certification when applicable, completed questionnaire and certification of having read the Town of Yountville's investment policy and depository contracts.

8. Authorized Investments and Limitations on Investments:

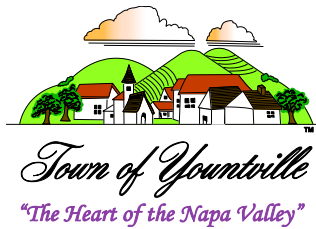
Investment of Town funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category.
2. Federal Agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. Local Agency Investment Fund (LAIF) which is a State of California managed investment pool may be used up to the maximum permitted by LAIF.
4. Insured savings accounts are permitted without limitations.

Investments detailed in items 5 through 10 are further restricted to 5% of the purchase value of all investments and cash accounts (the portfolio), in any one issuer name. The total value invested in any one issuer shall also not exceed 5% of the issuer's net worth.



5. Bills of exchange or time drafts drawn on and accepted by commercial banks, otherwise known as banker's acceptances are permitted. Bankers acceptances purchased may not exceed 180 days to maturity or 40% of the cost value of the portfolio.
6. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided by Moody's Investor Services, Inc., Standard & Poor's, or Fitch Financial Services, Inc. Commercial paper shall be issued by domestic corporations having assets in excess of \$500,000,000 and having a "AA" or better rating on its long term debentures as provided by Moody's, Standard & Poor's, or Fitch. Purchases of eligible commercial paper may not exceed 270 days to maturity nor represent more than 10% of the outstanding paper of the issuing corporation. Purchases of commercial paper may not exceed 25% of the Town's portfolio.
7. Negotiable certificates of deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio.
8. Time deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 25% of the investment portfolio may be invested in this investment type.
9. Medium Term Corporate Notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Securities eligible for investment shall be rated "AA" or better by Moody's or Standard & Poor's rating services. Purchase of medium term notes may not exceed 30% of the purchase value of the portfolio and no more than 5% of the purchase value of the portfolio may be invested in notes issued by one corporation.
10. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two of the three largest nationally recognized rating services or (2) have an investment advisor registered with the Securities and Exchange Commission with not less than five years of experience investing in securities and obligations authorized by Government Code section 53601 and with assets under



management in excess of \$500,000,000. The purchase price of shares shall not exceed 15% of the investment portfolio.

11. California Asset Management Program (CAMP).

9. Ineligible Investments:

The Town shall not invest any funds in inverse floaters, range notes, or interest-only strips that are derived from a pool or mortgages, or in any security that could result in zero interest accrual if held to maturity, or any other investment not listed in this policy.

10. Safekeeping and Custody:

All securities owned by the Town, including collateral for repurchase agreements, shall be held in safekeeping by the Town's custodian bank or a third party bank trust department, acting as agent for the Town under the terms of a custody or trustee agreement executed by the bank and by the Town. All securities will be received and delivered using standard delivery-versus-payment (DVP) procedures.

11. Percentage Limitations:

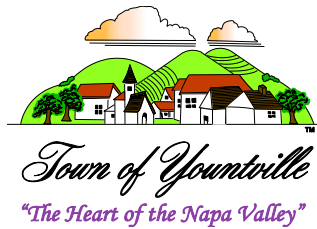
Where a section specifies a percentage limitation for a particular category or investments, that percentage is applicable only at the date of purchase. Where a section does not specify a limitation on the term or remaining maturity at the time of the investment, no investment shall be made in any security, other than a security underlying a repurchase or reverse repurchase agreement or securities lending agreement authorized by this section, that at the time of the investment has a term remaining to maturity in excess of five years, unless the Town Council has granted express authority to make that investment either specifically or as a part of an investment program approved by the Town Council no less than three months prior to the investment.

12. Reporting Requirements:

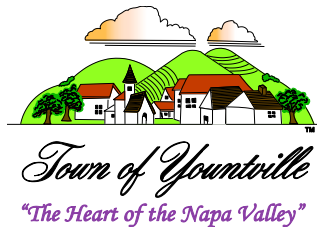
The Treasurer shall annually render to the Town Council a statement of investment policy, which the Council shall review and approve at a public meeting. The Council at a public meeting shall also review and approve any changes to the policy.

The Treasurer shall render a monthly transaction report to the Town Council. The Treasurer shall render a quarterly investment report to the Council within 60 days after the end of the subject quarter. The year end quarterly report shall be available after the audit is completed. The quarterly report shall include for each individual investment:

- Description of investment instrument
- Issuer name



- Maturity date
- Purchase price
- Par value
- Current market value and the source of the valuation. The quarterly report also shall; (I) state compliance of the portfolio to the investment policy, or manner in which the portfolio is not in compliance, (II) include a description of any of the Town's funds, investments or programs that are under the management of contracted parties, including lending programs, and (III) include a statement denoting the ability of the Town to meet its expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall, or may not be available.

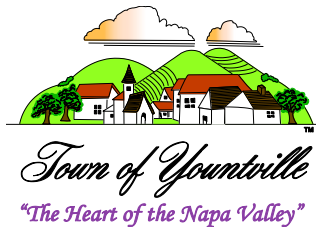


Town of Yountville Use of Long-Term Debt Policy

The Town recognizes that it may need to enter into long-term financial obligations to meet the demands of providing a high quality level of government services to our community. The following long-term debt policy sets the considerations for issuing debt and provides guidance in the timing and structuring of long-term debt commitments by the Town.

General Practices:

1. The Town will strive to maintain good relations with credit rating agencies, investors of the Town's long-term financial obligations and those in the financial community that participate in the Town's financings. The Town also will strive to maintain and improve its bond rating in order to minimize borrowing costs and preserve access to credit.
2. Bond issue proposals are to be accompanied by an analysis defining how the new issue, combined with current debt, impacts the Town's debt capacity and conformance with Town debt policies. Such analysis shall include identification of the funding source, an assessment of the ability to repay the obligation, the impact on the current budget, commitments to future budgets, maintenance and operational impact of the facility or asset and the impact on the Town's credit rating, if any.
3. Town Council must review such analysis, including existing debt level, ability to pay debt service, impact on Town services, and make a finding that use of debt is appropriate.
4. Debt service costs (COP, Lease Purchase Agreements and other contractual debt which are backed by General Fund Operating Revenues) are not to exceed 25% of the Town's General Fund operating revenues.
5. Projects financed by a non-general fund revenue source such as utility rate revenue and specific voter approved authorizations such as Measure A Sales Tax for flood control are not subject to the 25% of general fund revenue maximum debt service limit.



The Town will consider the issuance of long-term obligations under the following conditions:

1. The Town will use debt financing only for one-time capital improvement projects and specific nonrecurring equipment purchases, and only under the following circumstances:
 - When the project is included in the Town's adopted five-year capital improvement program (CIP) and is in conformance with the Town's adopted General Plan.
 - When the project is not included in the Town's adopted five-year capital improvement program (CIP), but the project is an emerging critical need whose timing was not anticipated in the five-year capital improvement program, or it is a project mandated by State or Federal requirements.
 - When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
 - When there are designated General Fund revenues sufficient to service the debt, whether from project revenues, other specified and/or reserved resources, or infrastructure cost-sharing revenues.
 - Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.
2. The Town will follow all State and Federal regulations and requirements related to bonds and debt financing instruments regarding bond provisions, issuance, taxation and disclosure.
3. Costs incurred by the Town, such as bond counsel and financial advisor fees, printing, underwriter's discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law.
4. The Town will monitor compliance with bond covenants and adhere to federal arbitrage and disclosure regulations.
5. The Town shall continually review outstanding obligations for opportunities to achieve debt service savings through refunding and shall pursue refinancing when economically feasible and advantageous.

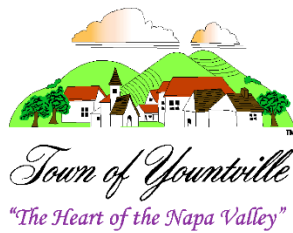
**Town of Yountville
Legal Debt Margin Information
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Assessed Valuation (1)</u>	<u>Ratio Applied as % of Assessed Value</u>	<u>Legal Debt Limit Margin</u>	<u>Total Debt Subject to Limit</u>	<u>Debt Subject to Limit as % of Debt Limit</u>
2010	502,536,567	3.75%	18,845,121	10,710,000	56.83%
2011	506,813,775	3.75%	19,005,517	10,535,000	55.43%
2012	536,931,027	3.75%	20,134,914	10,539,973	52.35%
2013	546,477,582	3.75%	20,492,909	14,494,739	70.73%
2014	566,095,263	3.75%	21,228,572	14,019,046	66.04%
2015	610,851,007	3.75%	22,906,913	13,532,878	59.08%
2016	640,795,068	3.75%	24,029,815	13,031,232	54.23%
2017	715,618,300	3.75%	26,835,686	12,519,073	46.65%
2018	863,668,130	3.75%	32,387,555	11,401,396	35.20%
2019	974,263,880	3.75%	36,534,896	10,853,123	29.71%

Legal Debt Limit Margin Calculation for 2019-20:

Assessed value (1)	<u>\$ 974,263,880</u>
Legal Debt Limit Margin (3.75% of assessed valuation)	\$ 36,534,896
Less: Debt Subject to Limit	
2013 Lease Revenue Bonds	2,530,000
2017 Lease Revenue Bonds	8,255,000
State of CA Energy Resources Loan	<u>68,123</u>
Total Debt Subject to Legal Debt Limit	<u>\$ 10,853,123</u>
Legal Debt Limit Margin less Current Debt	<u>\$ 25,681,773</u>

In accordance with state law the Town may not incur general obligation bonded indebtedness in excess of 3.75% of total assessed valuation, with such debt being payable from the proceeds of taxes levied upon taxable properties in the town.



Town of Yountville
OPEB (Other Post Employment Benefits) Funding Policy
(Adopted June 17, 2014 by Resolution Number 3188-14)

Town Council initially adopted an OPEB funding policy and multi-year financing plan approving a funding rate schedule with the adoption of Resolution Number 2962-08 on June 24, 2008. The policy established the OPEB funding allocation percentage, calculated on full-time salaries, and each fiscal year considered allocating additional allocations to fund the Town's OPEB liability.

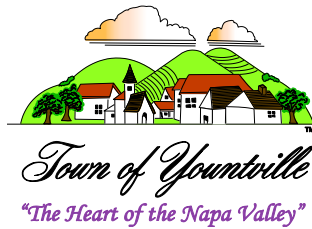
The Town Council approved an updated OPEB funding policy with the adoption of Resolution Number 3006-11 on December 6, 2011 approving the following payroll allocation rates and funding:

1. Fiscal Year 2012/13: 8% of full-time salaries.
2. Fiscal Year 2013/14: 9% of full-time salaries.
3. Fiscal Year 2014/15: 10% of full-time salaries.

Town Council may consider approval of additional funding allocations to OPEB at the time unassigned funds become available.

In June 2014 Council approved Resolution Number 3188-14 adopting the current OPEB funding policy. The policy statement is to fully fund the ARC (annual required contribution) each fiscal year. The policy establishes the following procedure:

1. Each fiscal year staff will present the proposed budget with the payroll allocation funding rate required to fully fund the ARC.
2. Town Council will review and approve and/or modify the rate during the budget review process each year.



OPEB Trust Fund
Detailed Information for Investment Guidelines Document
(Adopted June 21, 2011 by Resolution Number 2974-11)

Overview:

The purpose of this Investment Guidelines document (IGD) is to assist you and your Portfolio Manager in effectively supervising, monitoring and evaluating the investment of your portfolio. Your investment program is defined in the various sections of the IGD by:

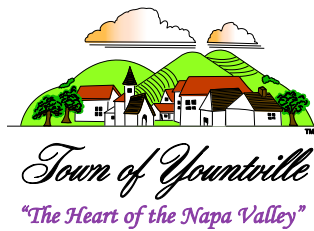
1. Stating in a written document your attitudes, expectations, objectives and guidelines for the investment of all assets.
2. Setting forth an investment structure for managing your portfolio. This structure includes various asset classes, investment management styles, asset allocation and acceptable ranges that, in total, are expected to produce an appropriate level of overall diversification and total investment return over the investment time horizon.
3. Encouraging effective communications between you and your Portfolio Manager.
4. Complying with all applicable fiduciary, prudence and due diligence requirements experienced investment professionals would utilize, and with all applicable laws, rules and regulations from various local, state, and federal entities that may impact your assets

Diversification:

Your Portfolio Manager is responsible for maintaining the balance between fixed income and equity securities based on the asset allocation. The following parameters shall be adhered to in managing the portfolio:

Fixed Income

- The long-term fixed income investments (greater than seven-years in maturity) shall constitute no more than 25%, and as little as 0% of the total Plan assets.
- The intermediate-term fixed income investments (between three-seven years in maturity) shall constitute no more than 60%, nor less than 25% of the total Plan assets.
- The high-yield portion of the Plan shall constitute no more than 10%, and as little as 0% of the total Plan assets.
- The convertible bond exposure shall constitute no more than 10%, and as little as 0% of the total Plan assets.
- The short-term fixed income investments (between one-three years in maturity) shall constitute no more than 25%, and as little as 0% of the total Plan assets.



Equity

- The domestic large cap equity investments of the Plan shall constitute no more than 45% nor less than 15% of the total Plan assets.
- The domestic mid-capitalization equity investments of the Plan shall constitute no more than 10%, and as little as 0% of the total Plan assets.
- The domestic small capitalization equity investments of the Plan shall constitute no more than 15% nor less than 0% of the total Plan assets.
- The international equity investments of the Plan shall constitute no more than 15% and as little as 0% of the total Plan assets.
- The real estate investments of the Plan shall constitute no more than 10% and as little as 0% of the total Plan assets.

Permitted Asset Classes and Security Types:

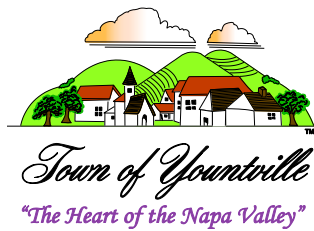
The following asset classes and security types have been approved by HighMark for use in client portfolios:

Asset Classes

- Fixed Income
 - Domestic Bonds
 - Non-U.S. Bonds
- Equities
 - Domestic
 - Non-U.S.
 - Emerging Markets
 - Real Estate Investment Trust (REITs)
- Cash and Cash Equivalents

Security Types

- Equity Securities
 - Domestic listed and unlisted securities
 - Equity and equity-related securities of non-US corporations, in the form of American Depositary Receipts ("ADRs")
- Equity Mutual Funds
 - Large Cap Core, Growth and Value
 - Mid Cap Core, Growth and Value
 - Small Cap Core, Growth and Value
 - International and Emerging Markets
 - REITs
- Exchange Traded Funds (ETFs)
- Fixed Income Securities
 - Government/Agencies
 - Mortgage Backed Bonds
 - Corporate Bonds and Notes



- Fixed Income Mutual Funds
 - Corporate
 - Government
 - High Yield
 - International and Emerging Market
 - Convertible
 - Preferred
- Closed end funds
- Cash and Cash Equivalents
 - Money Market Mutual Fund
 - Commercial Paper
 - CDs and Bankers Acceptance

Prohibited assets:

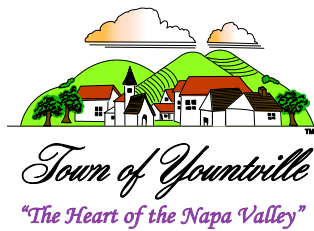
- Precious metals
- Venture Capital
- Short sales
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions
- Commodities Transactions Puts, calls, straddles, or other option strategies,
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs

Rebalancing Procedures:

From time to time, market conditions may cause your asset allocation to vary from the established target. To remain consistent with the asset allocation guidelines established by this Investment Guidelines document, your Portfolio Manager will rebalance the portfolio on a quarterly basis.

Duties and Responsibilities of Portfolio Manager:

Your portfolio manager is expected to manage your portfolio in a manner consistent with this Investment Guidelines document and in accordance with State and Federal law and the Uniform Prudent Investor Act. HighMark Capital Management is a registered investment advisor and shall act as such until you decide otherwise.



Your portfolio manager shall be responsible for:

1. Designing, recommending and implementing an appropriate asset allocation consistent with the investment objectives, time horizon, risk profile, guidelines and constraints outlined in this statement.
2. Advising the committee about the selection of and the allocation of asset categories.
3. Identifying specific assets and investment managers within each asset category.
4. Monitoring the performance of all selected assets.
5. Recommending changes to any of the above.
6. Periodically reviewing the suitability of the investments, being available to meet with the committee at least once each year, and being available at such other times within reason at your request.
7. Preparing and presenting appropriate reports.
8. Informing the committee if changes occur in personnel that are responsible for portfolio management or research.

You shall be responsible for:

1. The oversight of the investment portfolio.
2. Providing your portfolio manager with all relevant information on the Plan, and shall notify him or her promptly of any changes to this information.
3. Advising your portfolio manager of any change in the Plan's circumstances, such as a change in the actuarial assumptions, which could possibly necessitate a change to your overall risk tolerance, time horizon or liquidity requirements; and thus would dictate a change to your overall investment objective and goals for the portfolio.
4. Monitoring performance by means of regular reviews to assure that objectives are being met and that the policy and guidelines are being followed.

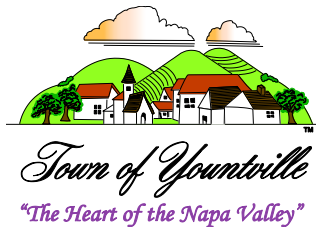
Communication:

As a matter of course, your portfolio manager shall keep you apprised of any material changes in HighMark Capital's outlook, recommended investment policy and tactics. In addition, your portfolio manager shall meet with you no less than annually to review and explain the portfolio's investment results and any related issues. Your portfolio manager shall also be available on a reasonable basis for telephone communication when needed.

Any material event that affects the ownership of HighMark Capital Management or the management of the portfolio must be reported immediately to you.

Disclosures

Union Bank N.A. and HighMark Capital Management, Inc. are wholly owned subsidiaries of UnionBanCal Corporation. Investments are not deposits or bank obligations, are not guaranteed by any government agency, and involve risk, including loss of principal



Town of Yountville Fund Balance Policy

Background:

The Governmental Accounting Standards Board (GASB) issued Statement No.54 Fund Balance Reporting and Governmental Fund Type Definitions in February 2009. The requirements of this statement are intended to improve financial reporting by providing five fund balance categories that will be more easily understood. The five fund balance categories are clearly defined to make the nature and extent of the constraints placed on a government's fund balance more transparent. GASB 54 requires a formal fund balance policy be adopted to fully define any constraints imposed upon the use of resources and how those constraints may be modified or eliminated. The Town implemented GASB 54 in fiscal year ending June 30, 2011.

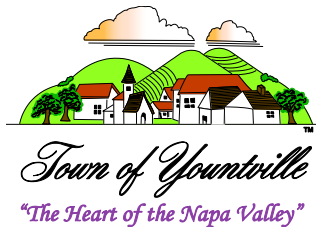
Purpose:

The Town of Yountville's fund balance policy defines the five fund balance categories established by GASB and how the Town will report each of the categories. The policy is establishing the Town's formal commitment of a specific amount of the Town's fund balance to be set aside specifically for emergency contingencies defined as a state or federal emergency or declaration of a local emergency as defined in the Yountville Municipal Code Section 2.52.020. This amount and/or commitment may be changed with the adoption of a new fund balance policy resolution approved by the Town Council. This policy also provides definitions of other categories of fund balance for financial reporting and budgeting purposes. The policy authorizes and directs the Finance Director to prepare financial statements which accurately categorize fund balance per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Definitions & Provisions:

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure accurate reporting of available resources and that there will be adequate financial resources to protect the Town against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

Fund balance is essentially the difference between the assets and liabilities reported in each governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the Town is bound to honor constraints on the specific purposes for which amounts can be spent.



- Non-spendable Fund Balance (inherently non-spendable)
- Restricted Fund Balance (externally enforceable limitations on use)
- Committed Fund Balance (self-imposed limitations on use)
- Assigned Fund Balance (limitation resulting from intended use)
- Unassigned Fund Balance (residual net resources)

Non-spendable fund balance is not specifically addressed in this policy due to the nature of the restriction. An example of non-spendable fund balance is a reserve for prepaid expense.

Restricted Fund Balance

Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. An example of restricted fund balance would be a state or federal grant or gas tax funds that can only be used for a specific purpose.

- Restricted for PEG Fees

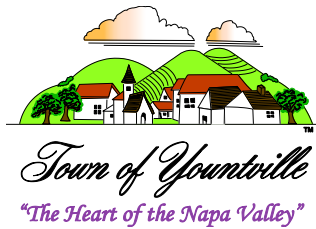
The Public Educational and Government Access Fund (PEG) has a restricted fund balance for PEG Fees, derived from a 1% charge that the Town's cable franchise operator collects and remits to the Town. PEG Fees can only be used to cover capital expenses for public access television, and are prohibited from being used for operating expenses.

Committed Fund Balance

The Town Council, as the Town's highest level of decision making authority, may commit fund balance for specific purposes pursuant to the constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the Town Council removes or changes the specified use through the same type of formal action taken to establish the commitment. Town Council action to commit fund balance needs to occur within the fiscal reporting period; however the specific amounts can be determined subsequently.

- Emergency Reserve Fund

The Town's General Fund balance committed for emergency reserves is established at a minimum of 20% of General Fund operating expenditures. The calculation and review of the 20% minimum will be part of the proposed budget each fiscal year. Use of the General Fund Emergency Reserve would be appropriate if the Town declared a state or federal emergency or declaration of a local emergency as defined in the Yountville Municipal Code Section 2.52.020:



2.52.020 Emergency defined:

As used in this chapter, “emergency” means the actual or threatened existence of conditions of disaster or of extreme peril to the safety of persons and property within the Town caused by such conditions as air pollution, fire, flood, storm, epidemic, riot or earthquake, or other conditions, including conditions resulting from a labor controversy, which conditions are or are likely to be beyond the control of the services, personnel, equipment and facilities of the Town, requiring the combined forces of other political subdivisions to combat. (Ord. 225, 1991; Ord. 294-99)

- OPEB Reserve Fund

The Town Council has made a commitment to funding OPEB (other post-employment benefits) and has established an IRC Section 115 Irrevocable Trust Fund to deposit these funds. There may, however, be a time when the Town is holding funds pending transfer to the OPEB Trust and those funds would be reported as the Town’s OPEB Reserve.

- PERS Unfunded Actuarially Accrued Liability (UAAL) Fund

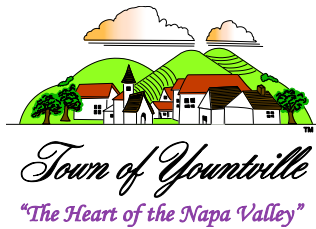
The Town Council has made a commitment to funding PERS UAAL and has established a Pension Rate Stabilization Plan IRC Section 115 Irrevocable Trust Fund to deposit these funds. There may, however, be a time when the Town is holding funds pending transfer to the PERS UAAL Trust and those funds would be reported as the Town’s PERS UAAL Reserve.

- Liability Insurance Reserve

The Town is a member of PARSAC (Public Agency Risk Sharing Association of California) for purposes of liability and claims coverage. The Town’s self-insured retention for claims is \$10,000 per occurrence and our policy coverage requires a minimum reserve balance for three (3) claims or \$30,000. The Town may report a higher balance, but will always maintain the required \$30,000 minimum.

Assigned Fund Balance

Amounts that are constrained by the Town’s *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Both committed and assigned fund balance classifications include amounts constrained to being used for specific purposes by actions taken by the government itself. The nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is with regard to the committed fund balance classification, resulting in the constraints imposed being more easily removed or modified than those imposed on committed fund balance. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as



prescriptive as those in the committed fund balance classification and the authority is not required to be the government's highest level of decision making authority, but may be delegated to the Town Manager or Finance Director.

All remaining fund balance amounts that are reported in governmental funds, other than the general fund, that are not classified as non-spendable, and are neither restricted nor committed will be reported as assigned fund balance.

- Arts Program Reserve

The Yountville Arts Committee has been successful in raising funds to support the Town's Art Program activities. The Arts Program was previously accounted for in the General Fund, but has been moved to the Town of Yountville Community Foundation as of fiscal year 2018-19.

- Capital Projects Reserve

The Town Council may assign a specific amount or percentage of unassigned fund balance at the end of the fiscal year to be transferred or reserved for transfer to the Town's Capital Projects Fund.

- Budget Contingency Reserve

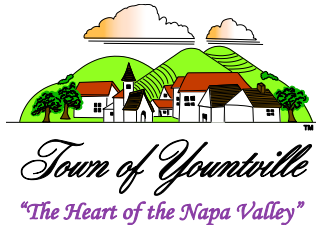
The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs or revenue shortfalls that were not anticipated at the adoption of the Town's operating budget. As of December 4, 2018, this amount has been established at 5% of planned expenditures.

- Leave Buy Out Reserve

The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs related to covering costs of employees retiring and or separating from the Town to cover funding the cost of accrued leave (management and vacation leaves). As of July 1, 2017 this amount has been established at \$250,000.

- Legal Contingency Reserve

The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated legal and litigation costs. As of July 1, 2015 this amount has been established at \$250,000.



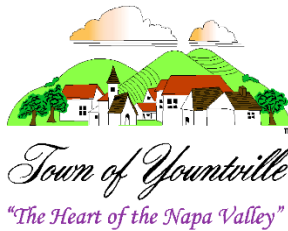
- Revenue Stabilization Reserve Fund

Funds set aside to ensure the Town could respond to an unexpected drop in tourism based revenue, especially Transient Occupancy Tax (TOT). Revenue Stabilization Reserve funding is established at a minimum of 25% of TOT revenue budget.

By approving specific assigned amounts or percentage allocations of unassigned fund balance as part of budget adoption, the Town Council would authorize Finance Director to report specific assigned amount on financial statements.

Unassigned Fund Balance

Fund balance that has no current assignment or commitment.



Town of Yountville

Water and Wastewater Utility Enterprise Fund Rate Philosophy

(Adopted June 21, 2011 by Resolution Number 2974-11)

Historical Background:

The Town of Yountville operates both water and wastewater utility enterprise fund operations which serve the residents of the Town and, in the case of the water enterprise fund, an additional 32 accounts located along Yountville Cross Road. Enterprise Fund operations are designed by nature to operate more like a private sector business model as compared to general government services. For the past decade the Town has operated its water and wastewater utility enterprise funds in a manner which included a significant General Fund subsidy averaging \$300,000 per year to cover water operating expenses and capital project expenses for both the water and wastewater utility enterprise funds.

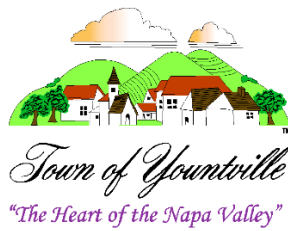
On February 10, 2011 the Town Council adopted a new five (5) year phased rate schedule that was designed to end the General Fund subsidization of these enterprise funds. The Town Council issued a policy statement that the enterprise funds should no longer be subsidized and requested a formal policy be brought back to the Council.

Purpose:

The Town will establish Utility Enterprise Funds for Town services when the intent of the Town is that all costs of providing the service shall be recovered primarily through ratepayer charges.

General Policy Practices:

1. Enterprise Funds will be established for Town-operated utility services such as the water and wastewater operations.
2. Enterprise Fund expenditures will be established at a level sufficient to properly maintain the fund's infrastructure and provide for necessary capital improvements.
3. The Town Council will review and adopt utility rates as needed to appropriately cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves as established by Town Council policy, and provide for an adequate level of working capital.
4. Enterprise Fund services will establish and maintain reserves for general contingency and capital purposes consistent with those maintained for general governmental services.
5. Revenue bonds shall be issued only when projected operating revenues and reserves are insufficient for the timely completion of enterprise capital projects.
6. Town Council shall continue the five (5) year phased utility rate increase for water and wastewater approved on February 10, 2011 which is designed to end General Fund subsidy and operating deficits of each enterprise fund over the next five (5) years.



Town of Yountville

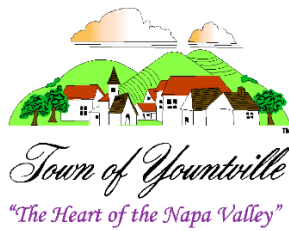
Use of Drought Water Reserve Bank Policy

(Adopted December 5, 2017 by Resolution Number 17-3448)

The Town has established a reasonable water supply through a combination of its long-term supply contract with the Californian Veterans Home for use of Rector Reservoir water and the completion of the Yountville Municipal Water Well to meet the community's annual water needs. However, the Town recognizes that it may need to purchase additional water supply in long-term drought situations and has established this Drought Water Reserve Bank from the sale of its State Water Supply surplus water rights to potentially fund the purchase of drought supply water. The following policy sets the considerations for use of the Drought Water Reserve Bank by the Town.

General Practices:

1. The Town will continue to develop and implement reasonable water conservation programs and educational programs to educate residential and business customers on how to use less water.
2. The Town will evaluate future water conservation rebate programs to see if their implementation may be appropriate. Continuation of the ultra low flow toilet and water saving appliance program and implementation of turf replacement with drought tolerant and native plants and alternative irrigation systems are examples of how to reduce water consumption are possibilities.
3. Town will review, update if necessary, and maintain a water usage pricing structure which encourages water conservation as allowed by state law.
4. The Town will implement voluntary water rationing and/or increase water rates to reduce water usage and evaluate what impact those mechanisms may have had on water consumption prior to use of mandatory water rationing practices and/or purchase of additional drought water supply.
5. Town Council must review such analysis, including existing available water resources, implementation of advisory and/or mandatory water conservation practices, available water production from emergency water well, and impact on Town services, and make a finding that use of drought water bank to purchase additional water supply is appropriate.
6. The purpose of the initial deposit amount into the Drought Water Reserve Bank is to provide future Town Council's with available resources to make immediate single year drought supply water purchases on the open market.
7. Any use of the Drought Water Reserve Bank by the Town Council will require implementation and adoption of a plan to replenish the Bank by the same amount as used to purchase drought water supply so that the fund is available in the event of a future drought situation.



The Town will consider use of the Drought Water Reserve Bank under the following conditions:

1. The Town may use its Drought Water Reserve Bank for the purchase of additional water supply under the following circumstances:
 - The Town Council has declared a local Water Emergency after evaluating local water supply with needs in accordance with the Town Code, Chapter 13.24, Water Shortage Emergencies, Sections 13.24.020 through 13.24.050, or as may be amended in the future.
 - The Town Council has first implemented reasonable voluntary water conservation and rationing measures in accordance with Chapter 13.20, Water conservation or as may be amended in the future.
 - The Town Council has implemented mandatory water rationing program if appropriate.
 - The Town Council has developed and implemented a temporary water rate increase sufficient to replenish the amount of the draw down against the Drought Water Reserve Bank so that the Bank is available for future use if necessary.
2. The Town Council may use the interest earnings from the Drought Water Reserve Bank to annually fund rebate programs (existing or new programs) that help to reduce overall municipal water usage by the customer.
3. The Town Council may use interest earnings and fund balance from the Drought Reserve Bank to make water utility capital projects possible and reduce the impact to the rate payer while maintaining a strong fund balance.
4. The Town Council may use the fund to pay for capital construction cost for water projects which are designed for the purpose of increasing the Town's water storage capacity or increase water production to meet drought water supply needs.
5. The Town shall continually review and work with its partner City of Napa to develop opportunities to achieve reduced water consumption through implementation of new technology, community education and implementation of appropriate water conservation programs when economically feasible and advantageous.

Adopted by the Yountville Town Council on December 5, 2017.



Appropriations Limit Calculation Summary Fiscal Year 19-20 Adopted Budget

Prior Year Revised Appropriation Limit [4]	\$ 6,829,979
Allowed Compounded Percentage Increase from Prior Year [1]	
Statewide Per Capita Personal Income	3.850%
County Population Growth From State Dept of Finance	-0.110%
Compounded Percentage as an Adjustment Factor	3.736%
Growth Factor Adjustment Amount to Appropriation Limit	255,174
Current Year Appropriation Limit From Growth Factors	7,085,153
Annual Other Adjustments to Limit [1]	4,500,000
Current Year Appropriations Limit	11,585,153
Current Year Adopted Budget Appropriations From Proceeds of Taxes [2]	
Proceeds of Taxes From Adopted Budget [3]	10,023,500
Less Allowable Exclusion of Certain Appropriations [3]	(1,688,116)
Current Year Appropriations Subject to Appropriation Limit	8,335,384
Current Year Appropriations Under the Appropriation Limit	\$ (3,249,769)
Percentage Under the Limit	-28.05%

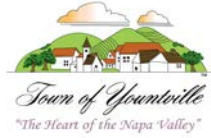
(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors			
Other Adjustments to Limit			
Voter Approved override	4,500,000		
	-		
Total Additional Adjustments to Limit	4,500,000		
(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIIIb Appropriations Limit Uniform Guidelines. See Worksheets for details.			
(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.			
Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund	1,251,837	10,023,500	11,275,337
Special Revenue Funds	12,425,597	-	12,425,597
Total Proceeds and Non Proceeds of Taxes	13,677,434	10,023,500	23,700,934
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	131,834		
Qualified Capital Outlay Over \$100,000 and 10+ year life	1,556,282		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	1,688,116		
[4] Adjustments to prior year calculation of Appropriations Limit due use of appropriate growth factors from FY 87-88 to FY 16-17. See worksheet details.			

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article 13B of the State Constitution, a state law that requires the state and local governments to adopt an annual appropriation limit. The appropriation limit, also referred to as the "Gann Limit", establishes a limit on the proceeds of taxes that may be appropriated for spending in a given fiscal year. The limit is adjusted each year based on an economic factor calculated using the change in the cost of living and the change in population.

In order to deal with an increasing number of concerns regarding the restrictions of Proposition 4, and to increase the accountability of local government in adopting their limit, the voters approved Proposition 111 in June 1990. Two of the provisions included in Proposition 111 were to provide for an option for local government to select from adjustment factors that would allow them to be more responsive to local growth and to require an annual review of the appropriation limit calculations. The adjustment factors for the change in cost of living can be based on either a change to California per capita income or a change to non-residential assessed valuation in the Town limits. The adjustment factor for population can be based on either a change to population in Yountville or a change in Napa County.

The Appropriations Limit imposed by Propositions 4 and 111 creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The base year for the calculation was 1978/79, and the economic factors are used to calculate the adjustment for each year. The calculation includes only revenues that are classified as "proceeds of taxes" and allows for certain exclusions, including interfund transfers, capital outlay, payments for debt service, and appropriations required to comply with mandates of the courts or federal government, such as FSLA overtime or payment of FICA/Medicare tax.

The state law also includes a provision for the voters to approve an override of the calculated appropriations limit for a period not to exceed four years. The Town currently has an override, approved by voters November 2014, of \$1,500,000 which is in effect through June 30, 2019.



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Revenue for Proceeds of Taxes LOCC Worksheet #1

Account		Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
01	General Fund	11,275,337.00	1,251,837.00	10,023,500.00
02	OPEB (Retiree Benefits)	617,600.00	617,600.00	-
03	PERS UAAL Reserve	689,548.00	689,548.00	-
20	State Gas Tax	80,115.00	80,115.00	-
21	Public Educational & Govmnt TV	13,750.00	13,750.00	-
22	Tourism Improvement District	1,171,667.00	1,171,667.00	-
23	Public Art Program Fee Fund	36,000.00	36,000.00	-
24	Housing Grant Fund	520,500.00	520,500.00	-
25	Measure T Transportation Imp	550,500.00	550,500.00	-
26	SB1, 2017 Road Repair Act	48,746.00	48,746.00	-
27	Measure T Equivalent (MTE)	36,785.00	36,785.00	-
30	CASp Certification and Training Fund	1,500.00	1,500.00	-
50	Capital Project	669,000.00	669,000.00	-
53	2013 Lease Bond-Town Hall/M&Y	311,513.00	311,513.00	-
54	2017 Lease Bond-CommCtr Rfnd	547,269.00	547,269.00	-
57	Drought Water Reserve	20,000.00	20,000.00	-
60	Water Capital Improvement	510,000.00	510,000.00	-
61	Water Utility Operations	1,495,867.00	1,495,867.00	-
62	Wastewater Utility Operations	1,985,680.00	1,985,680.00	-
63	Joint Treatment Capital Fund	1,332,177.00	1,332,177.00	-
64	Wastewater Utility Capital	551,000.00	551,000.00	-
71	Measure S, Affordable and Workforce Housing	700,000.00	700,000.00	-
75	Measure A Maintenance Fund	210,730.00	210,730.00	-
81	Facilities Repair/Replacement	225,000.00	225,000.00	-
82	Fleet,Tools,Equip Repair/Replc	100,000.00	100,000.00	-
95	Tallent Lane Benefit District	150.00	150.00	-
96	Mesa Ct Drainage Benefit Dist	500.00	500.00	-
Total Revenues, Transfers In and Other Sources		23,700,934.00	13,677,434.00	10,023,500.00

User Fees in Excess of Costs (see Worksheet #2 for Details)

--	--	--

Total Revenues, Transfers In and Other Sources

23,700,934.00	13,677,434.00	10,023,500.00
---------------	---------------	---------------



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Revenue for Proceeds of Taxes LOCC Worksheet #1

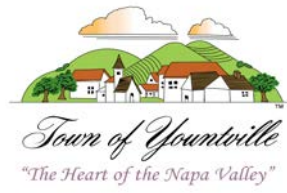
Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
Interest Allocation - From Worksheet #4 and applied to Funds above			
Fund: 01 - GENERAL FUND	85,000	55,106.00	29,894.00
Fund: 02 - OPEB (RETIREE BENEFITS)	1,000	648.00	352.00
Fund: 03 - PERS UAL RESERVES	1,000	648.00	352.00
Fund: 20 - STATE GAS TAX	500	324.00	176.00
Fund: 21 - PUBLIC EDUCATIONAL & GOVMNT TV	250	162.00	88.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	5,000	3,242.00	1,758.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	1,000	648.00	352.00
Fund: 24 - HOUSING GRANT FUND	500	324.00	176.00
Fund: 25 - MEASURE T TRANSPORTATION IMP	500	324.00	176.00
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	200	130.00	70.00
Fund: 27 - MEASURE T EQUIVALENT (MTE)	100	65.00	35.00
Fund: 50 - CAPITAL PROJECT	20,000	12,966.00	7,034.00
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	2,000	1,297.00	703.00
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	500	324.00	176.00
Fund: 57 - DRAUGHT WATER RESERVE	20,000	12,966.00	7,034.00
Fund: 60 - WATER CAPITAL IMPROVEMENTS	10,000	6,483.00	3,517.00
Fund: 61 - WATER UTILITY OPERATIONS	4,800	3,112.00	1,688.00
Fund: 62 - WASTEWATER UTILITY OPERATION	10,000	6,483.00	3,517.00
Fund: 63 - JOINT TREATMENT CAPITAL FUND	27,000	17,504.00	9,496.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	1,000	648.00	352.00
Fund: 75 - MEASURE A MAINTENANCE FUND	1,000	648.00	352.00
Fund: 95 - TALLENT LANE BENEFIT DISTRICT	150	97.00	53.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	500	324.00	176.00
Total Interest Allocation	192,000	124,473	67,527



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Revenue for Proceeds of Taxes
LOCC Worksheet #1.1

					Appropriations From	
Funds	Revenues & Other Sources [1]	Appropriation of Funds and Other Uses [2]	(Use of Reserves) or Additions to Fund Balance [2]	Total Appropriation of Funds and Other Uses [3]	Non-Proceeds of Taxes	Proceeds of Taxes
GENERAL FUND						
01 General Fund	11,275,337	11,133,613	141,724	11,275,337	1,251,837	10,023,500
TOTAL GENERAL FUND REVENUES	11,275,337	11,133,613	141,724	11,275,337	1,251,837	10,023,500
Special Revenue Funds						
02 OPEB (Retiree Benefits)	617,600	616,600	1,000	617,600	617,600	-
03 PERS UAAL Reserve	689,548	688,548	1,000	689,548	689,548	-
20 State Gas Tax	80,115	70,000	10,115	80,115	80,115	-
21 Public Educational & Govmnt TV	13,750	5,000	8,750	13,750	13,750	-
22 Tourism Improvement District	1,171,667	1,135,000	36,667	1,171,667	1,171,667	-
23 Public Art Program Fee Fund	36,000	26,000	10,000	36,000	36,000	-
24 Housing Grant Fund	520,500	520,000	500	520,500	520,500	-
25 Measure T Transportation Imp	550,500	550,000	500	550,500	550,500	-
26 SB1, 2017 Road Repair Act	48,746	40,000	8,746	48,746	48,746	-
27 Measure T Equivalent (MTE)	36,785	36,685	100	36,785	36,785	-
30 CAsp Certification and Training Fund	1,500	1,500	-	1,500	1,500	-
50 Capital Project	669,000	1,151,223	(482,223)	669,000	669,000	-
53 2013 Lease Bond-Town Hall/M&Y	311,513	359,513	(48,000)	311,513	311,513	-
54 2017 Lease Bond-CommCtr Rfnd	547,269	546,769	500	547,269	547,269	-
57 Drought Water Reserve	20,000	200,000	(180,000)	20,000	20,000	-
60 Water Capital Improvement	510,000	423,850	86,150	510,000	510,000	-
61 Water Utility Operations	1,495,867	1,757,960	(262,093)	1,495,867	1,495,867	-
62 Wastewater Utility Operations	1,985,680	3,198,832	(1,213,152)	1,985,680	1,985,680	-
63 Joint Treatment Capital Fund	1,332,177	712,014	620,163	1,332,177	1,332,177	-
64 Wastewater Utility Capital	551,000	319,118	231,882	551,000	551,000	-
70 Housing Opportunity Fund	-	63,400	(63,400)	-	-	-
71 Measure S, Affordable and Workforce Ho	700,000	100,000	600,000	700,000	700,000	-
75 Measure A Maintenance Fund	210,730	20,000	190,730	210,730	210,730	-
76 Floodwall Capital Maintenance	-	189,730	(189,730)	-	-	-
81 Facilities Repair/Replacement	225,000	204,900	20,100	225,000	225,000	-
82 Fleet,Tools,Equip Repair/Replc	100,000	81,236	18,764	100,000	100,000	-
95 Tallent Lane Benefit District	150	-	150	150	150	-
96 Mesa Ct Drainage Benefit Dist	500	-	500	500	500	-
Total Special Revenue Funds	12,425,597	13,017,878	(592,281)	12,425,597	12,425,597	-
Total All Funds	23,700,934	24,151,491	(450,557)	23,700,934	13,677,434	10,023,500
					-	-



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
-------	---------	-------------------------------	-------------------

Summary of All Funds

Total Revenue & Other Sources	23,700,934	12,975,934	10,023,500
	-	(701,500)	-
Total Expense and Other Uses	24,151,491	14,104,815	9,881,776
Addition or (Use) of Reserves or Fund Balance	(450,557)	(1,128,881)	141,724
Total Fund Appropriations & Other Uses	23,700,934	12,975,934	10,023,500
	0	-	0

Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	11,275,337	1,251,837	10,023,500
Expense			
Total Expense & Other Uses	11,133,613	1,251,837	9,881,776
Addition or (Use of Reserves) or Fund Balance	141,724	-	141,724
Total Fund Appropriations & Other Uses	11,275,337	1,251,837	10,023,500
	(0)	-	(0)

Fund: 02 - OPEB (Retiree Benefits)

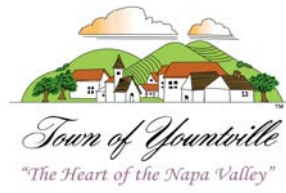
Total Revenue & Other Sources	617,600	617,600	-
Total Expense & Other Uses	616,600	616,600	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	617,600	617,600	-
	-	-	-

Fund: 03 - PERS UAAL

Total Revenue & Other Sources	689,548	689,548	-
Total Expense & Other Uses	688,548	688,548	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	689,548	689,548	-
	-	-	-

Fund: 20 - State Gas Tax

Total Revenue & Other Sources	80,115	80,115	-
Total Expense & Other Uses	70,000	70,000	-

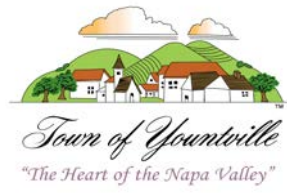


Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Addition or (Use of Reserves) or Fund Balance	10,115	10,115	-
Total Fund Appropriations & Other Uses	80,115	80,115	-
	-	-	-
Fund: 21 - Public Educational & Govmnt TV			
Total Revenue & Other Sources	13,750	13,750	-
Total Expense & Other Uses	5,000	5,000	-
Addition or (Use of Reserves) or Fund Balance	8,750	8,750	-
Total Fund Appropriations & Other Uses	13,750	13,750	-
	-	-	-
Fund: 22 - Tourism Improvement District			
Total Revenue & Other Sources	1,171,667	1,171,667	-
Total Expense & Other Uses	1,135,000	1,135,000	-
Addition or (Use of Reserves) or Fund Balance	36,667	36,667	-
Total Fund Appropriations & Other Uses	1,171,667	1,171,667	-
	-	-	-
Fund: 23 - Public Art Program Fee Fund			
Total Revenue & Other Sources	36,000	36,000	-
Total Expense & Other Uses	26,000	26,000	-
Addition or (Use of Reserves) or Fund Balance	10,000	10,000	-
Total Fund Appropriations & Other Uses	36,000	36,000	-
	-	-	-
Fund: 24 - Housing Grant Fund			
Total Revenue & Other Sources	520,500	520,500	-
Total Expense & Other Uses	520,000	520,000	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	520,500	520,500	-
	-	-	-
Fund: 25 - Measure T Transportation Imp			
Total Revenue & Other Sources	550,500	550,500	-
Total Expense & Other Uses	550,000	550,000	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	550,500	550,500	-

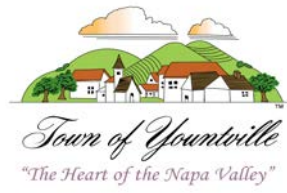


Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
	-	-	-
Fund: 26 - SB1, Road Repair Act			
Total Revenue & Other Sources	48,746	48,746	-
Total Expense & Other Uses	40,000	40,000	-
Addition or (Use of Reserves) or Fund Balance	8,746	8,746	-
Total Fund Appropriations & Other Uses	48,746	48,746	-
	-	-	-
Fund: 27 - Measure T Equivalent (MTE)			
Total Revenue & Other Sources	36,785	36,785	-
Total Expense & Other Uses	36,685	36,685	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	36,785	36,785	-
	-	-	-
Fund: 30 - CASp Certification & Training			
Total Revenue & Other Sources	1,500	1,500	-
Total Expense & Other Uses	1,500	1,500	-
Addition or (Use of Reserves) or Fund Balance	-	-	-
Total Fund Appropriations & Other Uses	1,500	1,500	-
	-	-	-
Fund: 50 -Capital Project			
Total Revenue & Other Sources	669,000	669,000	-
Total Expense & Other Uses	1,151,223	1,151,223	-
Addition or (Use of Reserves) or Fund Balance	(482,223)	(482,223)	-
Total Fund Appropriations & Other Uses	669,000	669,000	-
	-	-	-
Fund: 53 -2013 Lease Bond-Town Hall/M&Y			
Total Revenue & Other Sources	311,513	311,513	-
Total Expense & Other Uses	359,513	359,513	-
Addition or (Use of Reserves) or Fund Balance	(48,000)	(48,000)	-
Total Fund Appropriations & Other Uses	311,513	311,513	-
	-	-	-
Fund: 54 -2017 Lease Bond-Comm Ctr Refund			

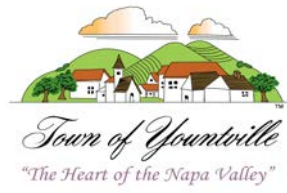


Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Revenue & Other Sources	547,269	547,269	-
Total Expense & Other Uses	546,769	546,769	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	547,269	547,269	-
	-	-	-
Fund: 57 - Drought Water Reserve			
Total Revenue & Other Sources	20,000	20,000	-
Total Expense & Other Uses	200,000	200,000	-
Addition or (Use of Reserves) or Fund Balance	(180,000)	(180,000)	-
Total Fund Appropriations & Other Uses	20,000	20,000	-
	-	-	-
Fund: 60 - Water Capital Improvement			
Total Revenue & Other Sources	510,000	510,000	-
Total Expense & Other Uses	423,850	423,850	-
Addition or (Use of Reserves) or Fund Balance	86,150	86,150	-
Total Fund Appropriations & Other Uses	510,000	510,000	-
	-	-	-
Fund: 61 - Water Utility Operations			
Total Revenue & Other Sources	1,495,867	1,495,867	-
Total Expense & Other Uses	1,757,960	1,757,960	-
Addition or (Use of Reserves) or Fund Balance	(262,093)	(262,093)	-
Total Fund Appropriations & Other Uses	1,495,867	1,495,867	-
	-	-	-
Fund: 62 - Wastewater Utility Operations			
Total Revenue & Other Sources	1,985,680	1,985,680	-
Total Expense & Other Uses	3,198,832	3,198,832	-
Addition or (Use of Reserves) or Fund Balance	(1,213,152)	(1,213,152)	-
Total Fund Appropriations & Other Uses	1,985,680	1,985,680	-
	-	-	-
Fund: 63 - Joint Treatment Capital Fund			
Total Revenue & Other Sources	1,332,177	1,332,177	-

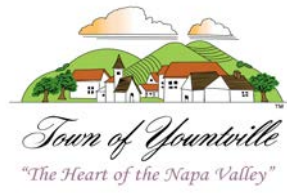


Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Expense & Other Uses	712,014	712,014	-
Addition or (Use of Reserves) or Fund Balance	620,163	620,163	-
Total Fund Appropriations & Other Uses	1,332,177	1,332,177	-
	-	-	-
Fund: 64 - Wastewater Utility Capital			
Total Revenue & Other Sources	551,000	551,000	-
Total Expense & Other Uses	319,118	319,118	-
Addition or (Use of Reserves) or Fund Balance	231,882	231,882	-
Total Fund Appropriations & Other Uses	551,000	551,000	-
	-	-	-
Fund: 70 - Housing Opportunity Fund			
Total Revenue & Other Sources	-	-	-
Total Expense & Other Uses	63,400	63,400	-
Addition or (Use of Reserves) or Fund Balance	(63,400)	(63,400)	-
Total Fund Appropriations & Other Uses	-	-	-
	-	-	-
Fund: 71 - Measure S; Affordable and Workforce Housing			
Total Revenue & Other Sources	700,000	700,000	-
Total Expense & Other Uses	100,000	100,000	-
Addition or (Use of Reserves) or Fund Balance	600,000	600,000	-
Total Fund Appropriations & Other Uses	700,000	700,000	-
	-	-	-
Fund: 75 - Measure A Maintenance Fund			
Total Revenue & Other Sources	210,730	210,730	-
Total Expense & Other Uses	20,000	20,000	-
Addition or (Use of Reserves) or Fund Balance	190,730	190,730	-
Total Fund Appropriations & Other Uses	210,730	210,730	-
	-	-	-
Fund: 76 - Floodwall Capital Maintenance			
Total Revenue & Other Sources	-	-	-
Total Expense & Other Uses	189,730	189,730	-



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Addition or (Use of Reserves) or Fund Balance	(189,730)	(189,730)	-
Total Fund Appropriations & Other Uses	-	-	-
Fund: 81 - Facilities Repair/Replacement	-	-	-
Total Revenue & Other Sources	225,000	225,000	-
Total Expense & Other Uses	204,900	204,900	-
Addition or (Use of Reserves) or Fund Balance	20,100	20,100	-
Total Fund Appropriations & Other Uses	225,000	225,000	-
Fund: 82 - Fleet, Tools, Equip Repair/Replc	-	-	-
Total Revenue & Other Sources	100,000	100,000	-
Total Expense & Other Uses	81,236	81,236	-
Addition or (Use of Reserves) or Fund Balance	18,764	18,764	-
Total Fund Appropriations & Other Uses	100,000	100,000	-
Fund: 95 - Talent Lane Benefit Distict	-	-	-
Total Revenue & Other Sources	150	150	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	150	150	-
Total Fund Appropriations & Other Uses	150	150	-
Fund: 96 - Mesa Ct Benefit District	-	-	-
Total Revenue & Other Sources	500	500	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	500	500	-

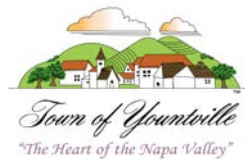


**Appropriations Limit Calculation
Fiscal Year 19-20 Adopted Budget**

User Fees in Excess of Costs Analysis
LOCC Worksheet #2

				Allocation By Function				
				Estimated User Fee Revenues & Expenditures	Planning	Public Safety - Police & Fire	Public Works	Recreation/ Special Events
GENERAL FUND								Arts
01	0000	3320	Elec. Veh. Charging Station	600.00		600.00		
01	2115	3110	Building Permits	35,000.00	35,000.00			
01	2115	3190	Tree Removal Permit	1,000.00	1,000.00			
01	2115	3192	Cannabis Delivery Permit	600.00	600.00			
01	2115	3195	Minor Home Occ Permit	150.00	150.00			
01	2115	3601	Planning Service Charge	45,000.00	45,000.00			
01	2115	3605	Rental Program Registration	17,000.00	17,000.00			
01	2115	3611	Multi Residential	25,000.00	25,000.00			
01	2115	3615	Way Finding Signage Fees	8,000.00	8,000.00			
01	2115	3625	Parking Mgmt-Vehicle Reg Fee	35,000.00	35,000.00			
01	2115	3635	Parking Mgmt-Off Site Parking	11,000.00	11,000.00			
01	4301	3199	Encroachment Permit	5,000.00			5,000.00	
01	4301	3602	Engineering Service Charge	2,500.00			2,500.00	
01	4320	3191	Tree Removal In Lieu Fee	4,000.00			4,000.00	
01	5405	3120	Special Event Permit	7,500.00				7,500.00
01	5405	3315	Park Rentals	13,500.00				13,500.00
01	5406	3538	Camp Program Fees	95,000.00				95,000.00
01	5408	3312	Community Hall Rental	40,000.00				40,000.00
01	5408	3313	Community Center Rental	32,000.00				32,000.00
01	5408	3314	Other Facility Rental Charges	35,000.00				35,000.00
01	5409	3534	Afterschool Program	119,000.00				119,000.00
01	5410	3530	Class Fees	55,000.00				55,000.00
01	5410	3539	Excursion Fees	25,000.00				25,000.00
01	5412	3532	Sports Program Fees	4,500.00				4,500.00
01	5413	3531	Events Fees	7,000.00				7,000.00
Total General Fund				623,350.00	177,750.00	600.00	11,500.00	433,500.00
Other Funds								
Fund 23 - Public Art Program Fee Fund				35,000.00				35,000.00
Total Estimate of User Fees				658,350.00	177,750.00	600.00	11,500.00	433,500.00
Current Year Adopted Budget relating to User Fees								
General Fund Operations				5,398,066.00	1,157,979.00	1,659,636.00	732,204.00	1,848,247.00
Other Funds Operations				10,000.00				10,000.00
User Fees (Under) or in Excess of Costs				(4,749,716.00)	(980,229.00)	(1,659,036.00)	(720,704.00)	25,000.00

User Fees in excess of Costs to Worksheet #1 as Proceeds of Taxes



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Exclusions to Appropriations Limit

LOCC Worksheet #3

	Exclusions	Comments
Court Orders (Settlement Agreements)	-	
Federal Mandates [1]		
Town FICA/Medicare	\$ -	
Fair Labor Standards Act Payments - Napa County Sheriff & CalFire	64,736	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	67,098	Portion of contract payments
Unemployment Claims	-	
Total Federal Mandates paid from Proceeds of Taxes	131,834	
Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)		
Capital Outlay Debt Service		
2013 Lease Revenue Bonds	359,513	
2017 Lease Revenue Bonds	546,769	
	906,282	
Capital Projects [2]		
PK-0003 - Pedestrian Path - Oak Circle - Mission	550,000	All or portions of eligible projects funded from Proceeds of Taxes
CP-2020 - ADA Accessibility Improvements	100,000	
	650,000	
Total Qualified Capital Outlays Paid From Proceeds of Taxes	1,556,282	
Qualified Debt Service		
	-	
Total Qualified Debt Service Paid From Proceeds of Taxes	-	
Total Exclusions	1,688,116	



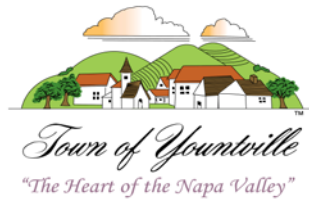
Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Exclusions to Appropriations Limit LOCC Worksheet #3

	Exclusions	Comments
[1] Includes proportional Town share of contract obligations to the Napa County Sherriff and CalFire		
Town Payroll Taxes funded from Proceeds of Taxes		
General Fund	-	
Unemployment Reimbursement (Insurance Fund)	-	
Napa County Sheriff		
Fair Labor Standards Act Payments	17,040	
Medicare Payments	7,934	
Unemployment Payments	-	
Total Federal Mandates	24,974	
CalFire		
Fair Labor Standards Act Payments	47,696	
Medicare Payments	59,164	
Unemployment Payments	-	
Total Federal Mandates	106,860	
Total All Federal Mandates	131,834	

[2] Capital Projects funded from Proceeds of Taxes

	General Fund
2013 Lease Revenue Bonds	359,513
2017 Lease Revenue Bonds	546,769
PK-0003 - Pedestrian Path - Oak Circle - Mission	550,000
CP-2020 - ADA Accessibility Improvements	100,000
	-
Totals	1,556,282



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Interest Allocation

LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	10,023,500	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	(1,688,116)	From Worksheet #3
Net Invested Proceeds of Taxes	8,335,384	
Total Revenues, Other Sources and Use of Reserves	23,700,934	From Worksheet #1
Net Proceeds of Taxes as Percentage of Revenues & Other Sources	35.17%	
Interest Earnings	192,000	From Worksheet #1
Interest Earned from Net Proceeds of Taxes	67,525	To Worksheet #1



Appropriation Limit Adjustments Fiscal Year 2019-20

Annual Allowed Growth

LOCC Worksheet #5 - #6

Appropriation Limit Fiscal Year	Percent Change Factors (A)		Percent Change in Population (B)		(A) x (B)	Current Fiscal Year Adjustment	Appropriations Limit with Growth Factors	Voter Approved Override	Applied Appropriations Limit
	Per Capital Personal Income	Annual Non- Residential Assessed Valuation Growth Change	Yountville	Napa County	Allowed Annual Percent Growth in Appropriations Limit				
1978-79							322,414		
1979-80	1.1017		1.0158		1.1191	38,402	360,816		360,816
1980-81	1.1211		0.9808		1.0996	35,928	396,744		396,744
1981-82	1.0912		0.9866		1.0766	30,382	427,126		427,126
1982-83	1.0679		1.0561		1.1278	54,591	481,716		481,716
1983-84	1.0235		1.0210		1.0450	21,674	503,390		503,390
1984-85	1.0474		0.9977		1.0450	22,648	526,038		526,038
1985-86	1.0374		1.0210		1.0592	31,134	557,172	300,000	857,172
1986-87	1.0230		1.0026		1.0257	14,297	571,469	300,000	871,469
1987-88*	1.0348		1.0196		1.0551	31,478	602,947	500,000	1,102,947
1988-89*	1.0466		1.0104		1.0575	34,660	637,607	500,000	1,137,607
1989-90*	1.0519		1.0171		1.0699	44,561	682,168	500,000	1,182,168
1990-91@	1.0421		1.0560		1.1005	68,529	750,697	500,000	1,250,697
1991-92@	1.0414		1.0294		1.0720	54,063	804,760	700,000	1,504,760
1992-93+	1.0096		1.0209		1.0307	24,707	829,466	700,000	1,529,466
1993-94@	1.0272		1.0283		1.0563	46,674	876,140	700,000	1,576,140
1994-95+	1.0129		1.0143		1.0274	23,993	900,133	700,000	1,600,133
1995-96+	1.3503		1.0176		1.3741	336,708	1,236,841	300,000	1,536,841
1996-97+	1.0936		1.0149		1.1099	135,922	1,372,764	300,000	1,672,764
1997-98*	1.0467		1.0224		1.0701	96,294	1,469,058	300,000	1,769,058
1998-99#	1.0725		1.0461		1.1219	179,140	1,648,198	300,000	1,948,198
1999-00#	1.3604		1.0390		1.4135	681,457	2,329,655	900,000	3,229,655
2000-01+	1.0696		1.0277		1.0992	231,167	2,560,821	900,000	3,460,821
2001-02*	1.0782		1.0076		1.0864	221,240	2,782,062	900,000	3,682,062
2002-03+	1.0109		1.0648		1.0764	212,441	2,994,502	900,000	3,894,502
2003-04*	1.0231		1.0134		1.0368	110,226	3,104,729	900,000	4,004,729
2004-05+	1.0500		1.0115		1.0621	192,695	3,297,423	900,000	4,197,423
2005-06+	1.1027		1.0117		1.1156	381,187	3,678,610	900,000	4,578,610
2006-07*	1.0396		1.0110		1.0510	187,741	3,866,351	900,000	4,766,351
2007-08*	1.0442		1.0123		1.0570	220,551	4,086,902	900,000	4,986,902
2008-09*	1.0429	1.0021	1.0041	1.0109	1.0543	221,786	4,308,689	900,000	5,208,689
2009-10+	1.0062	1.0153	1.0886	1.0140	1.0295	127,167	4,435,856	900,000	5,335,856
2010-11+	0.9746	1.0775	1.0081	1.0096	1.0878	389,663	4,825,519	900,000	5,725,519
2011-12@	1.0251	1.0209	1.0313	1.0097	1.0572	275,950	5,101,470	900,000	6,001,470
2012-13*	1.0377	1.0049	1.0055	1.0077	1.0457	233,088	5,334,557	900,000	6,234,557
2013-14*	1.0512	1.0175	1.0000	1.0047	1.0561	299,485	5,634,043	900,000	6,534,043
2014-15#	0.9977	1.0004	1.0070	1.0038	1.0074	41,708	5,675,751	1,500,000	7,175,751
2015-16@	1.0382	1.0111	1.0149	1.0094	1.0537	304,613	5,980,363	1,500,000	7,480,363
2016-17*	1.0537	1.0006	1.0060	1.0081	1.0622	372,188	6,352,551	1,500,000	7,852,551
2017-18*	1.0369	1.0000	0.9707	1.0037	1.0407	258,781	6,611,332	1,500,000	8,111,332
2018-19*	1.0367	1.0000	0.9732	0.9965	1.0331	218,647	6,829,979	1,500,000	8,329,979
2019-20*	1.0385	1.0022	0.9986	0.9989	1.0374	255,152	7,085,131	3,000,000	10,085,131

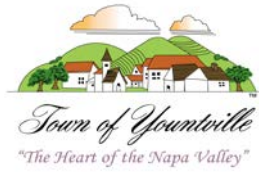
ADJUSTMENT FACTORS USED :

* = California per capita income and County population

@ = California per capita income and Town population

+ = Non-residential assessed valuation and County population

= Non-residential assessed valuation and Town population

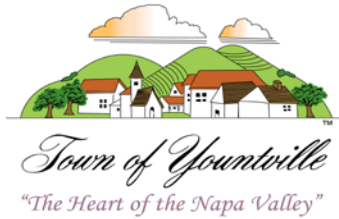


Appropriation Limit Adjustments Fiscal Year 2019-20

Non-Residential Assessed Valuation

LOCC Worksheet #6.1

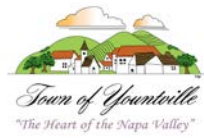
AV Increase by Assessment Calendar Year	Apply to Tax Roll for Fiscal Year	Applied to Appropriations Limit Fiscal Year	YOUNTVILLE Annual Change in NRAV	Total Assessed Valuation	Change in Total AV from Prior Year	% Change in Total AV	% Change in Non-Residential AV to Total Prior Year AV	Appropriations Limit Factor
1990 TO 1991			\$ 97,000	\$ 116,501,031				
1991 TO 1992	92-93		\$ 135,150	\$ 130,618,035	\$ 14,117,004	12.1%	0.12%	
1992 TO 1993	93-94		\$ 40,700	\$ 139,069,860	\$ 8,451,825	6.5%	0.03%	
1993 TO 1994	94-95		\$ 82,500	\$ 145,476,603	\$ 6,406,743	4.6%	0.06%	
1994 TO 1995	95-96		\$ 245,000	\$ 146,176,063	\$ 699,460	0.5%	0.17%	
1995 TO 1996	96-97		\$ 57,000	\$ 146,784,717	\$ 608,654	0.4%	0.04%	
1996 TO 1997	97-98		\$ -	\$ 151,539,978	\$ 4,755,261	3.2%	0.00%	
1997 TO 1998	98-99		\$ 1,707,200	\$ 175,602,768	\$ 24,062,790	15.9%	1.13%	
1998 TO 1999	99-00		\$ 12,767,832	\$ 210,951,096	\$ 35,348,328	20.1%	7.27%	
1999 TO 2000	00-01		\$ 1,592,175	\$ 233,812,811	\$ 22,861,715	10.8%	0.75%	
2000 TO 2001	01-02		\$ 115,000	\$ 256,090,984	\$ 22,278,173	9.5%	0.05%	
2001 TO 2002	02-03		\$ 1,655,260	\$ 280,265,042	\$ 24,174,058	9.4%	0.65%	
2002 TO 2003	03-04		\$ 181,003	\$ 301,620,016	\$ 21,354,974	7.6%	0.06%	
2003 TO 2004	04-05		\$ 1,210,787	\$ 326,032,107	\$ 24,412,091	8.1%	0.40%	1.0040
2004 TO 2005	05-06		\$ 2,353,362	\$ 349,161,501	\$ 23,129,394	7.1%	0.72%	1.0072
2005 TO 2006	06-07	07-08	\$ 150,000	\$ 385,737,697	\$ 36,576,196	10.5%	0.04%	1.0004
2006 TO 2007	07-08	08-09	\$ 803,260	\$ 422,992,439	\$ 37,254,742	9.7%	0.21%	1.0021
2007 TO 2008	08-09	09-10	\$ 6,482,001	\$ 431,452,288	\$ 8,459,849	2.0%	1.53%	1.0153
2008 TO 2009	09-10	10-11	\$ 33,428,115	\$ 502,536,567	\$ 71,084,279	16.5%	7.75%	1.0775
2009 TO 2010	10-11	11-12	\$ 10,495,148	\$ 506,813,775	\$ 4,277,208	0.9%	2.09%	1.0209
2010 TO 2011	11-12	12-13	\$ 2,465,477	\$ 536,931,027	\$ 30,117,252	5.9%	0.49%	1.0049
2011 TO 2012	12-13	13-14	\$ 9,385,000	\$ 546,477,582	\$ 9,546,555	1.8%	1.75%	1.0175
2012 TO 2013	13-14	14-15	\$ 215,014	\$ 566,095,263	\$ 19,617,681	3.6%	0.04%	1.0004
2013 TO 2014	14-15	15-16	\$ 6,289,500	\$ 610,851,007	\$ 44,755,744	7.9%	1.11%	1.0111
2014 TO 2015	15-16	16-17	\$ 394,549	\$ 640,795,068	\$ 29,944,061	4.9%	0.06%	1.0006
2015 TO 2016	16-17	17-18	\$ -	\$ 715,618,300	\$ 74,823,232	11.7%	0.00%	1.0000
2016 TO 2017	17-18	18-19	\$ -	\$ 863,668,130	\$ 148,049,830	20.7%	0.00%	1.0000
2017 TO 2018	18-19	19-20	\$ -	\$ 974,263,880	\$ 110,595,750	12.8%	0.00%	1.0000
2018 TO 2019	19-20	20-21	\$ 2,124,300	\$ 974,263,880	\$ -	0.0%	0.22%	1.0022



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Limit Calculation LOCC Worksheet #7

	Amount
Prior Year Revised Appropriations Limit	\$ 6,829,979
Revised Growth Factors Percent Change in	
Statewide Per Capita Personnal Income	3.850%
County Population Growth From State Dept of Finance	-0.11%
Compounded Total Percentage Adjustment Factor	3.736%
Total Revised Annual Change	\$ 255,174
FY 19-20 Appropriations Limit from Growth Factors	\$ 7,085,153
Other Adjustments to Limit (See Worksheet 7.1 for Details)	
Reduction In Limit	
Loss of Financial Responsibility	-
Transfer of Services to Private Sector	-
Transfer of Services to Fees	-
Increase in Limit	
Assumed Responsibility of Services	-
Voter Override	4,500,000
Emergency	-
Total Adjustments to Limit	\$ 4,500,000
FY 19-20 Appropriations Limit	\$ 11,585,153



Appropriations Limit Calculation

Fiscal Year 19-20 Adopted Budget

Adjustments to Appropriations Limit

LOCC Worksheet #7.1

Other Adjustments to Limit

	Amount	Comments
Reduction In Limit		
Loss of Financial Responsibility	-	
Transfer of Services to Private Sector	-	
Transfer of Services to Fees	-	
Increase in Limit		
Assumed Responsibility of Services	-	
Voter Override [1]	4,500,000	Voter Approved override
	-	
	-	
Emergency		
Total Adjustments to Limit	\$ 4,500,000	

[1] The Town currently has an override, approved by voters November 2018, increasing the override by \$3,000,000 to \$4,500,000 in FY 18/19 with annual increases which is in effect through June 2024. The annual increase is based on the percentage growth in TOT revenue



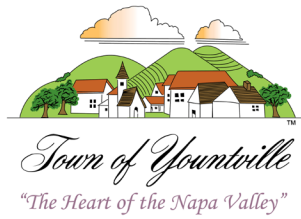
Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 10,023,500
Less Allowed Exclusions (From Worksheet #3)	(1,688,116)
Current Year Appropriations Subject to Limit	<u>\$ 8,335,384</u>
Current Year Appropriations Limit (From Worksheet #7)	11,585,153
Current Year Appropriations Over or (Under) Limit	<u>\$ (3,249,769)</u>
Percentage Over or (Under) Limit	<u>-28.05%</u>





General Fund Overview

General Fund Summary

General Fund Revenue

General Fund Expenditures

General Fund Expenditure Summary by Category

Town of Yountville
GENERAL FUND SUMMARY
Fiscal Year 2019-20

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE	\$ 7,655,039	\$ 8,946,824	\$ 8,120,937	\$ 9,434,425	\$ 1,974,726
REVENUE					
Property Tax	1,324,542	1,651,669	1,330,620	1,494,433	1,593,500
Sales Tax	1,292,908	1,369,362	1,340,000	1,340,000	1,377,000
Other Taxes	207,939	140,265	202,325	202,325	181,000
Transient Occupancy Tax	7,154,474	6,337,525	6,810,000	6,810,000	7,000,000
Licenses & Permits	126,063	132,806	62,000	88,502	70,250
Fines & Forfeitures	8,390	15,206	4,850	51,644	3,500
Investment Earnings	16,119	38,515	20,000	78,000	85,000
Rents & Concessions	284,858	275,548	251,796	257,796	267,500
Intergovernmental	133,961	139,273	114,500	121,937	124,700
Parks & Recreation Fees	355,666	341,590	308,800	336,800	305,500
Charges for Services	496,856	407,207	147,025	189,473	167,300
Miscellaneous Revenue	424,154	698,857	57,000	102,446	88,420
Total Revenue	\$ 11,825,930	\$ 11,547,823	\$ 10,648,916	\$ 11,073,356	\$ 11,263,670
EXPENDITURES					
General Government	2,099,535	2,059,730	2,392,612	2,708,609	2,553,599
Housing	343,285	39,721	48,400	-	-
Planning & Building	957,974	1,064,488	1,107,482	1,390,200	1,157,979
Public Safety	1,475,341	1,497,823	1,638,056	1,638,056	1,659,636
Public Works	1,759,481	1,785,299	1,975,667	2,003,062	2,161,761
Parks & Recreation	1,626,578	1,684,996	1,915,935	1,915,935	1,848,784
Total Expenditures	\$ 8,262,194	\$ 8,132,057	\$ 9,078,152	\$ 9,655,862	\$ 9,381,759
Revenue Less Expenditures before Transfers	\$ 3,563,736	\$ 3,415,765	\$ 1,570,764	\$ 1,417,494	\$ 1,881,911
INTERFUND TRANSFERS - IN/(OUT)					
Transfer to Retiree Health Insurance (OPEB) (02)*	(120,000)	(127,000)	(139,000)	(639,000)	(139,000)
Transfer to Pers UAAL Reserve (03)	(366,943)	(900,000)	(314,326)	(814,326)	(350,000)
Transfer to Emergency Reserve Fund (04)****	-	-	-	(2,000,000)	-
Transfer to Revenue Stabilization Fund (05)*****	-	-	-	(2,000,000)	-
PEG Fund (21)	(49,019)	-	-	-	-
Facilities Repair and Replacement Fund (81)	-	(312,000)	(67,118)	(567,118)	(225,000)
Fleet Tools and Equipment Fund (82)	-	(340,972)	(120,792)	(620,792)	(100,000)
Tourist Business Improvement District (22)	13,022	9,612	11,333	11,333	11,667
Housing Opportunity Fund (70)	-	-	-	(1,758,794)	-
Town of Yountville Community Foundation	-	-	-	(15,218)	-
Capital Projects (50)	(723,700)	(438,584)	-	-	(100,000)
Debt Service - 2008 Lease Revenue Bonds (52)	(669,099)	(455,250)	-	325,193	-
Debt Service - 2013 Lease Revenue Bonds (53)	(356,213)	(180,970)	(251,328)	(251,328)	(281,085)
Debt Service - 2017 Lease Revenue Bonds (54)	-	(183,000)	(544,144)	(544,144)	(546,769)
Water Fund - Low Income Utility Subsidy (61)	-	-	(7,500)	(1,500)	(5,000)
Wastewater Fund - Low Income Utility Subsidy (62)	-	-	(7,500)	(1,500)	(5,000)
Total Transfers	\$ (2,271,951)	\$ (2,928,164)	\$ (1,440,375)	\$ (8,877,194)	\$ (1,740,187)
Excess (Deficiency) After Transfers	\$ 1,291,785	\$ 487,601	\$ 130,389	\$ (7,459,700)	\$ 141,724
■ ENDING FUND BALANCE	\$ 8,946,824	\$ 9,434,425	\$ 8,251,326	\$ 1,974,726	\$ 2,116,450
FUND BALANCE ALLOCATIONS					
Restricted-Arroyo Grande Affordable Housing**	1,418,190	1,493,905	1,436,505	-	-
Committed for Emergencies ****	1,848,177	2,027,057	1,815,630	-	-
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Arts Programs***	15,218	15,218	15,218	-	-
Assigned for Budget Contingencies	240,000	193,820	240,000	432,171	469,088
Assigned for Legal Contingencies	250,000	250,000	250,000	250,000	250,000
Assigned for Revenue Stabilization*****	2,000,000	2,000,000	2,000,000	-	-
Assigned for Leave Buy Out	140,055	250,000	250,000	193,372	250,000
Assigned for Capital Projects	-	-	250,000	250,000	-
Assigned for Worker Comp Self Insured Retention	-	-	20,000	20,000	20,000
Assigned for Purchase Orders	-	474,044	759,500	350,000	350,000
Unassigned Fund Balance	2,985,184	2,680,381	1,164,473	429,183	727,362
■ Total Fund Balance	\$ 8,946,825	\$ 9,434,425	\$ 8,251,326	\$ 1,974,726	\$ 2,116,450
COMBINED FUND BALANCES					
01 - General Fund Balance	8,946,825	9,434,425	8,251,326	1,974,726	2,116,450
02 - OPEB - Other Post Employment Benefits Fund	4,425	5,768	6,270	7,768	8,768
03 - PERS Unfunded Accrued Liability Reserve Fund	367,560	1,961	2,060	3,461	4,461
04 - Emergency Reserve Fund	-	-	-	2,000,000	2,000,000
05 - Revenue Stabilization Fund	-	-	-	2,000,000	2,000,000
Fund Balance Per Financial Statements (Combined)	\$ 9,318,810	\$ 9,442,154	\$ 8,259,656	\$ 5,985,955	\$ 6,129,679

* Transfer from General Fund to OPEB Trust Fund is for existing retiree health benefits.

**Moved to Fund 70 Housing Opportunities Fund in fiscal year 2017/18.

***Per the Town Fiscal Policies remaining funds from 01-1015-3804 (less expenses) are reported in this line and were moved to the Town of Yountville Community Foundation during FY 18/19.

**** Moved to Emergency Reserve Fund (04) FY 18/19

***** Moved to Revenue Stabilization Fund (05) FY 18/19

Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2019-20

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PROPERTY TAX						
3001	Property Tax Secured	\$ 797,182	\$ 1,017,436	\$ 813,000	\$ 875,000	\$ 1,078,380
3002	Property Tax Unsecured	26,977	30,560	25,620	30,000	25,620
3003	Property Tax In Lieu (VLF Swap)	508,164	613,296	500,000	600,000	500,000
3009	Property Tax Collection Fee	(7,781)	(9,622)	(8,000)	(10,567)	(10,500)
	Total Property Tax	\$ 1,324,542	\$ 1,651,669	\$ 1,330,620	\$ 1,494,433	\$ 1,593,500
SALES TAX						
3010	Sales Tax	1,270,567	1,334,238	1,320,000	1,320,000	1,357,000
3011	Sales Tax Public Safety	22,341	35,124	20,000	20,000	20,000
	Total Sales Tax	\$ 1,292,908	\$ 1,369,362	\$ 1,340,000	\$ 1,340,000	\$ 1,377,000
OTHER TAXES						
3020	Franchise Fees	138,436	116,130	125,000	125,000	125,000
3021	Real Property Transfer Tax	69,503	24,135	77,325	77,325	56,000
	Total Other Taxes	\$ 207,939	\$ 140,265	\$ 202,325	\$ 202,325	\$ 181,000
TRANSIENT OCCUPANCY TAX						
3030	Transient Occupancy Tax	7,154,474	6,337,525	6,810,000	6,810,000	7,000,000
	Total Transient Occupancy Tax	\$ 7,154,474	\$ 6,337,525	\$ 6,810,000	\$ 6,810,000	\$ 7,000,000
LICENSES & PERMITS						
3105	Business License	16,522	18,662	15,000	15,000	17,000
3110	Building Permits	84,372	84,073	30,000	52,000	35,000
3120	Special Event Permit	12,135	6,297	7,500	7,500	7,500
3190	Tree Removal Permit	1,251	1,505	1,000	1,100	1,000
3191	Tree Removal In Lieu Fee	1,055	2,367	1,000	1,000	4,000
3192	Cannabis Delivery Permit	-	-	-	730	600
3195	Minor Home Occ Permit	-	-	-	240	150
3199	Encroachment Permit	10,728	19,903	7,500	10,932	5,000
	Total Licenses & Permits	\$ 126,063	\$ 132,806	\$ 62,000	\$ 88,502	\$ 70,250
FINES & FORFEITURES						
3201	Vehicle Code Fines	5,651	4,606	2,000	2,000	1,000
3215	Abandoned Vehicle Fee	139	-	350	350	-
3220	Administrative Fines & Penalties	2,600	10,600	2,500	49,294	2,500
	Total Fines & Forfeitures	\$ 8,390	\$ 15,206	\$ 4,850	\$ 51,644	\$ 3,500
INVESTMENT EARNINGS						
3301	Interest Income	16,119	38,515	20,000	78,000	85,000
	Total Investment Earnings	\$ 16,119	\$ 38,515	\$ 20,000	\$ 78,000	\$ 85,000
RENTS & CONCESSIONS						
3310	Rental Government Buildings	136,425	146,500	146,496	146,496	146,400
3312	Community Hall Rental	55,401	53,682	30,000	36,000	40,000
3313	Community Center Rental	35,601	24,439	28,000	28,000	32,000
3314	Other Facility Rental Charges	38,500	31,223	32,000	32,000	35,000
3315	Park Rentals	13,445	15,530	12,000	12,000	13,500
3319	Concession Sales	4,797	3,298	2,800	2,800	-
3320	Elec. Veh. Charging Station	689	876	500	500	600
	Total Rents & Concessions	\$ 284,858	\$ 275,548	\$ 251,796	\$ 257,796	\$ 267,500
INTERGOVERNMENTAL						
3401	State Motor Vehicle License Fee	1,338	1,545	1,500	1,500	1,500
3402	State COPS Grant	129,324	132,089	110,000	117,437	120,000
3406	State HOPTR	3,299	3,689	3,000	3,000	3,200
3409	Other State Revenues	-	1,950	-	-	-
	Total Intergovernmental	\$ 133,961	\$ 139,273	\$ 114,500	\$ 121,937	\$ 124,700

Continued on next page

Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2019-20

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
-------------------	-------------------	-------------------	----------------------	--------------------

Continued from previous page

PARKS & RECREATION FEES

3530	Class Fees	46,104	49,522	45,000	45,000	55,000
3531	Events Fees	13,063	28,947	10,000	10,000	7,000
3532	Sports Program Fees	5,419	4,032	3,800	3,800	4,500
3534	Afterschool Program	114,706	98,123	95,000	114,000	119,000
3536	Swim Pool Fees	33,604	21,463	27,000	27,000	-
3537	Swim Lesson Fees	15,319	9,026	14,000	14,000	-
3538	Camp Program Fees	99,592	111,347	95,000	95,000	95,000
3539	Excursion Fees	27,860	19,130	19,000	28,000	25,000
Total Parks & Recreation Fees		\$ 355,666	\$ 341,590	\$ 308,800	\$ 336,800	\$ 305,500

CHARGES FOR SERVICES

3601	Planning Service Charge	120,821	93,271	45,000	49,000	45,000
3602	Engineering Service Charges	5,498	8,014	2,000	2,000	2,500
3605	Rental Registration	-	18,530	16,000	18,000	17,000
3606	Conditional Use Permit Monitoring Fee	-	582	23,800	23,800	23,800
3611	Plan Checks	105,405	64,317	20,000	20,000	25,000
3615	Way Finding Signage Fees	14,564	7,956	8,225	8,225	8,000
3625	Parking Mgmt - Vehicle Reg. Fee	7,350	9,934	21,000	22,000	35,000
3635	Parking Mgmt - Off Site Parking	4,500	17,818	11,000	45,000	11,000
3640	Storefront Display Monitoring	2,400	150	-	1,448	-
3701	Affordable Housing Fair Share Fee**	236,318	186,635	-	-	-
Total Charges for Services		\$ 496,856	\$ 407,207	\$ 147,025	\$ 189,473	\$ 167,300

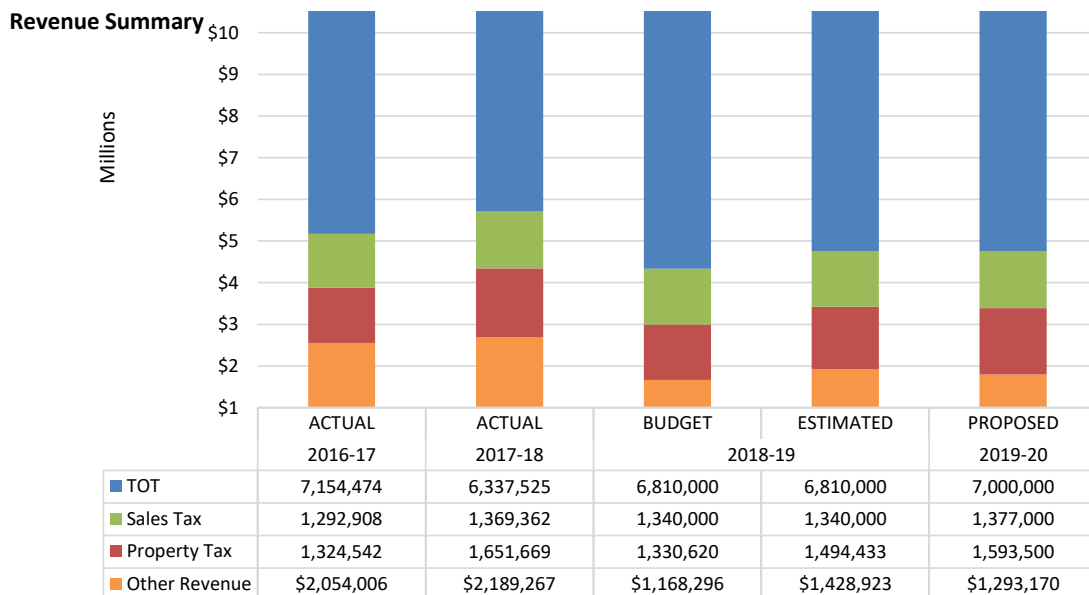
MISCELLANEOUS REVENUE

3800	Miscellaneous Revenue	1,146	559,517	500	19,584	5,500
3801	Refunds & Reimbursements	28,939	92,621	29,500	55,862	60,920
3802	Sale of Property & Equipment	298,958	465	-	-	-
3803	Donations & Contributions	2,500	-	10,000	10,000	4,500
3804	Art - Donations/Commissions	92,611	46,254	17,000	17,000	17,500
Total Miscellaneous Revenue		\$ 424,154	\$ 698,857	\$ 57,000	\$ 102,446	\$ 88,420

TOTAL REVENUE **\$ 11,825,930** **\$ 11,547,823** **\$ 10,648,916** **\$ 11,073,356** **\$ 11,263,670**

*PEG Fees moved to Fund 21- Restricted Fund

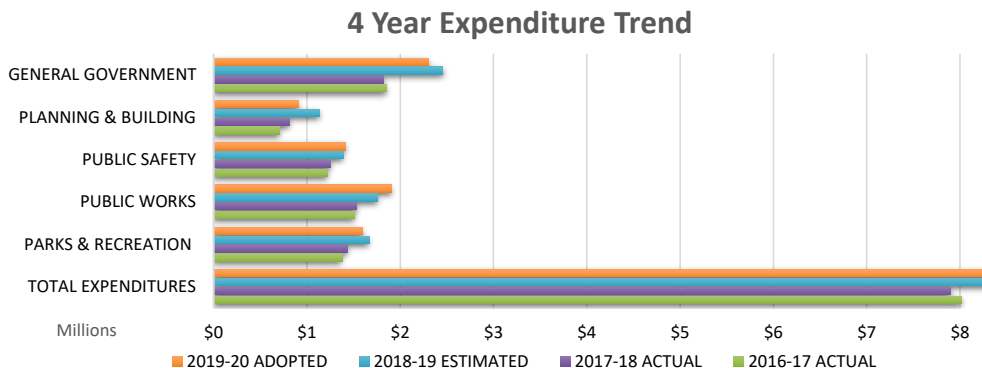
**Previously titled Housing In Lieu Fee



Town of Yountville
GENERAL FUND EXPENDITURES
Fiscal Year 2019-20

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
GENERAL GOVERNMENT						
1001	Town Council/Mayor	78,562	105,830	138,682	138,682	148,277
1010	Non-Departmental	101,691	56,078	141,000	121,460	174,600
1011	Information Technology & Comm.	-	-	-	-	-
1015	Community Promotion	500,003	420,085	426,442	460,442	393,637
1101	Town Manager's Office	449,555	418,886	491,566	500,912	527,293
1102	Finance	427,423	506,395	597,621	693,188	598,682
1103	Risk Management	39,575	44,388	56,800	56,800	77,800
1105	Town Attorney	195,766	165,908	171,500	171,500	196,500
1110	Town Clerk	306,960	355,629	369,001	565,625	436,810
	Total General Government	\$ 2,099,535	\$ 2,073,200	\$ 2,392,612	\$ 2,708,609	\$ 2,553,599
HOUSING						
1500	Housing Opportunity Program*	343,285	39,721	48,400	-	-
	Total Housing	\$ 343,285	\$ 39,721	\$ 48,400	\$ -	\$ -
PLANNING & BUILDING						
2115	Planning & Building	957,974	1,064,488	1,107,482	1,390,200	1,157,979
	Total Planning & Building	\$ 957,974	\$ 1,064,488	\$ 1,107,482	\$ 1,390,200	\$ 1,157,979
PUBLIC SAFETY						
3200	Law Enforcement Services	913,627	951,386	989,723	989,723	1,029,046
3201	Fire & Emergency Services	561,714	546,437	648,333	648,333	630,590
	Total Public Safety	\$ 1,475,341	\$ 1,497,823	\$ 1,638,056	\$ 1,638,056	\$ 1,659,636
PUBLIC WORKS						
4301	Administration & Engineering	650,277	624,898	692,621	720,016	732,204
4305	Streets Maintenance	380,577	323,568	388,346	388,346	400,122
4320	Parks Maintenance	439,286	503,715	548,933	548,933	578,184
4325	Government Buildings	289,341	333,118	345,767	345,767	451,251
	Total Public Works	\$ 1,759,481	\$ 1,785,299	\$ 1,975,667	\$ 2,003,062	\$ 2,161,761
PARKS & RECREATION						
5405	Administration & Services	419,723	460,200	512,628	512,628	583,605
5406	Camp Programs	126,570	118,123	123,356	123,356	128,251
5407	Pool & Aquatic Programs	145,387	141,264	166,472	166,472	-
5408	Community Center	391,421	410,441	471,115	471,115	413,447
5409	After School Program	173,483	136,445	155,778	155,778	174,807
5410	Leisure Programs	205,749	219,746	231,190	231,190	265,763
5412	Sports Programs	54,735	64,504	68,572	68,572	55,789
5413	Community Events	109,689	134,273	144,700	144,700	177,403
5415	Yountville Arts Program	-	-	42,124	42,124	49,719
	Total Parks & Recreation	\$ 1,626,578	\$ 1,684,996	\$ 1,915,935	\$ 1,915,935	\$ 1,848,784
	TOTAL EXPENDITURES	\$ 8,262,194	\$ 8,145,527	\$ 9,078,152	\$ 9,655,862	\$ 9,381,759

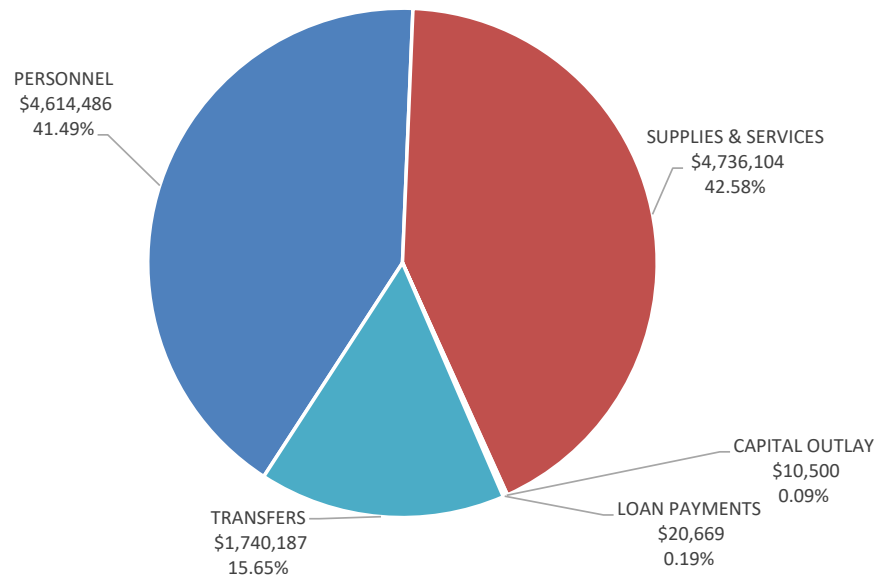
* Housing Opportunity Program moved into Fund 70 in Fiscal Year 18/19.



Town of Yountville
GENERAL FUND
Expenditure Summary by Category

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
Salaries	2,314,392	2,431,216	2,702,860	2,734,582	2,770,718
Benefits	595,919	622,730	748,440	768,779	779,268
Pers Employer Rate	355,611	407,036	459,017	461,022	513,771
Allocations - Wkrs Comp, Liab, OPEB	377,451	415,848	482,747	482,747	550,729
Total Personnel	\$ 3,643,373	\$ 3,876,830	\$ 4,393,064	\$ 4,447,130	\$ 4,614,486
SUPPLIES & SERVICES					
Supplies & Services	2,030,957	1,628,406	1,949,718	1,993,036	1,972,282
Contract Services	2,536,814	2,611,480	2,694,501	3,174,826	2,763,822
Total Supplies & Services	\$ 4,567,771	\$ 4,239,886	\$ 4,644,219	\$ 5,167,863	\$ 4,736,104
CAPITAL OUTLAY					
Capital Outlay	30,381	8,143	20,200	20,200	10,500
Total Capital Outlay	\$ 30,381	\$ 8,143	\$ 20,200	\$ 20,200	\$ 10,500
LOAN PAYMENTS					
Loan Payments	20,669	20,669	20,669	20,669	20,669
Total Loan Payments	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669
TRANSFERS					
Transfers Out	2,284,974	2,937,776	1,451,708	8,888,527	1,751,854
Transfers In	(13,022)	(9,612)	(11,333)	(11,333)	(11,667)
Total Transfers	\$ 2,271,951	\$ 2,928,164	\$ 1,440,375	\$ 8,877,194	\$ 1,740,187
TOTAL EXPENDITURES & TRANSFERS	\$ 10,534,145	\$ 11,073,691	\$ 10,518,527	\$ 18,533,056	\$ 11,121,946

General Fund Expenditure Summary by Category



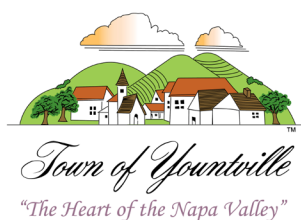
Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
Salaries						
1001	Town Council/Mayor	37,020	49,656	39,000	39,000	39,000
1101	Town Manager' Office	235,029	206,147	242,386	248,133	252,737
1102	Finance	177,960	216,092	238,432	252,913	225,522
1110	Town Clerk	108,569	106,384	141,533	141,533	161,810
2115	Planning & Building	271,896	317,620	423,733	429,480	456,124
	Public Works	742,616	764,950	777,235	782,982	844,675
	Parks & Recreation	741,303	770,366	840,541	840,541	790,850
	Total Salaries	2,314,392	2,431,216	2,702,860	2,734,582	2,770,718
Benefits						
1001	Town Council/Mayor	20,731	34,257	49,040	49,040	45,760
1101	Town Manager' Office	120,196	119,540	120,050	123,649	126,022
1102	Finance	69,081	83,685	110,906	122,453	115,610
1110	Town Clerk	39,234	45,638	58,723	58,723	65,103
2115	Planning & Building	127,500	140,898	194,632	198,231	201,779
	Public Works	287,318	301,460	325,367	328,966	355,208
	Parks & Recreation	287,470	304,289	348,739	348,739	383,557
	Total Benefits	951,530	1,029,766	1,207,457	1,229,801	1,293,039
Allocations - Workers Comp, Liability, OPEB						
1001	Town Council/Mayor	1,369	2,078	2,442	2,442	3,042
1101	Town Manager' Office	46,481	44,231	50,180	50,180	56,294
1102	Finance	31,520	37,611	47,408	47,408	49,590
1110	Town Clerk	20,754	20,182	23,145	23,145	25,997
2115	Planning & Building	45,510	70,173	87,707	87,707	101,596
	Public Works	123,889	131,195	154,691	154,691	181,363
	Parks & Recreation	107,928	110,378	117,174	117,174	132,847
	Total Allocations	377,451	415,848	482,747	482,747	550,729
	Total Personnel	\$ 3,643,373	\$ 3,876,830	\$ 4,393,064	\$ 4,447,130	\$ 4,614,486
SUPPLIES & SERVICES						
Supplies & Services						
1010	Non-Departmental	43,160	31,482	91,000	71,460	97,600
1015	Community Promotion	458,155	406,890	373,442	407,442	393,637
1001	Town Council/Mayor	19,442	19,838	48,200	48,200	60,475
1101	Town Manager' Office	47,431	47,869	78,950	78,950	92,240
1102	Finance	77,766	81,280	105,275	116,814	110,960
1103	Risk	27,438	38,269	32,000	32,000	42,000
1105	Attorney	-	-	1,500	1,500	1,500
1110	Town Clerk	17,037	16,903	42,800	67,800	40,850
1500	Housing	336,241	6,278	13,400	-	-
2115	Planning & Building	183,887	199,688	186,410	186,410	196,480
3200	Law Enforcement	119	-	500	500	500
	Public Works	459,661	426,772	546,630	552,350	572,930
	Parks & Recreation	360,618	353,137	429,611	429,611	363,110
	Total Supplies & Services	2,030,957	1,628,406	1,949,718	1,993,036	1,972,282
Contract Services						
1010	Non-Departmental	58,531	24,597	50,000	50,000	77,000
1015	Community Promotion	41,848	13,195	53,000	53,000	-
1102	Finance	71,096	87,727	95,000	153,000	97,000
1103	Risk	12,137	6,119	24,800	24,800	35,800
1105	Attorney	195,766	165,908	170,000	170,000	195,000
1110	Town Clerk	121,366	164,528	102,800	274,424	143,050
1500	Housing	7,044	33,443	35,000	-	-
2115	Planning & Building	329,182	336,109	215,000	488,372	202,000
3200	Law Enforcement	913,508	951,386	989,223	989,223	1,028,546
3201	Fire	561,714	546,437	648,333	648,333	630,590
	Public Works	104,470	137,869	142,075	154,404	177,916
	Parks & Recreation	120,153	144,161	169,270	169,270	176,920
	Total Contract Services	2,536,814	2,611,480	2,694,501	3,174,826	2,763,822

Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
Total Supplies & Services		\$ 4,567,771	\$ 4,239,886	\$ 4,644,219	\$ 5,167,863	\$ 4,736,104
CAPITAL OUTLAY						
1001	Town Council/Mayor	418	1,099	-	-	-
1010	Non-Departmental	-	-	-	-	-
1102	Finance	-	-	600	600	-
1110	Town Clerk	-	1,994	-	-	-
	Public Works	20,857	2,384	9,000	9,000	9,000
	Parks & Recreation	9,106	2,665	10,600	10,600	1,500
Total Capital Outlay		\$ 30,381	\$ 8,143	\$ 20,200	\$ 20,200	\$ 10,500
LOAN PAYMENTS						
	Public Works	20,669	20,669	20,669	20,669	20,669
Total Loan Payments		\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669
TOTAL EXPENDITURES		\$ 8,262,194	\$ 8,145,527	\$ 9,078,152	\$ 9,655,862	\$ 9,381,759

* Information Technology (1011) detail is included in department's Supplies and Services, so it is not shown separately.



General Government

Town Council/Mayor (1001)

Non-Departmental (1010)

Information Technology & Telecommunications (1011)

Community Promotion & Programs (1015)

Town Manager's Office (1101)

Finance (1102)

Risk Management (1103)

Town Attorney (1105)

Town Clerk (1110)

OPEB – Other Post Employment Benefits (02-1900)

PERS Unfunded Actuarially Accrued Liability (03-2000)

Emergency Reserve Fund (04)

Revenue Stabilization Reserve Fund (05)

Town Manager's Office and Finance Department Mission Statement

"The mission of the Town Manager's Office and Finance Department is to provide a supportive foundation for Town departments and the community through the professional administration and efficient delivery of services consistent with industry standards."

Commitment:

"Maintain long term financial health while meeting community and organizational needs."



Department Overview

The Town of Yountville was incorporated on February 4, 1965, and is a General Law City under the provisions of the State of California Government Code. Yountville is governed by a five-member Town Council and operates under the Council/Manager form of government, a system that combines the policy leadership expertise of the locally elected Council with an appointed professional Town Manager who oversees the daily operations of the organization. The Town Council functions as the policy-making body and has the ultimate responsibility to the residents of Yountville for the implementation of all programs and Town services. The Council approves all ordinances, resolutions, and major contracts, modifies and approves the budget, and has the responsibility of employing the Town Manager and Town Attorney.

The Council is active in the League of California Cities with the Mayor serving on the League Board of Directors and two Council Members serving on the Environmental Quality and Revenue and Taxation Policy Committees.

The Council appoints Council Members to serve on the following County-wide bodies:

- Napa County City Selection Committee
- Napa County Flood Control and Water Conservation District
- Napa Valley Transportation Authority
- Upper Valley Waste Management Authority
- Watershed Information and Conservation Council
- Napa LAFCO Yountville Up Valley Representative

The Council appoints citizens to the following Town of Yountville advisory boards, commissions, and committees:

- Arts Commission
- Parks and Recreation Advisory Commission
- Zoning and Design Review Board
- Community Foundation
- Measure S Affordable and Workforce Housing Oversight Committee

The Council also appoints individuals to regional/County-wide boards and commissions:

- Napa County Local Food Advisory Committee
- Napa County Library Commission
- Napa County Mosquito Abatement District
- Napa County Active Transportation Advisory Committee

The Town Council establishes legislative policies and approves the annual Town budget which serves as the work plan for the fiscal year. The Town Manager and staff enforce the laws and implement the programs and policies which are adopted by the Town Council. Yountville has an elected five-member Town Council. The Mayor, one of the members of the Town Council, is directly elected to a four-year term. Other Council Members are elected to four-year staggered terms with elections held in November of even-numbered years. The Mayor chairs the Council meetings, issues proclamations and certificates of recognition, represents the Town in certain intergovernmental affairs and is the ceremonial head of the Town.

Although the Mayor is expected to provide political leadership on local issues, the Mayor has no greater authority on the Council than any other Council Member. The Mayor and Council as a collective body is the legislative body. The Mayor and Council Members have no authority as individuals, and they must act by a majority to achieve their objectives.



2018-2019 Accomplishments

- Adopted and maintained a balanced budget and increased reserve fund balances.
- Provided policy direction to Town staff for refinement and implementation of Town Council Strategic Plan and key initiatives.
- Worked with the Town Advisory Group (also referred to as the Citizen Advisory Committee) to update the Envision Yountville General Plan which included hosting several community-based workshops and Town Advisory Group meetings to develop recommendations to present a new General Plan for Council adoption.
- Conducted a number of Public Hearings on the Envision Yountville process and Adopted an updated General Plan to replace the existing 1992 General Plan.
- Emergency Preparedness – Held a Public Workshop and created informational pages on Town website.
- Completed installation of emergency generator at the Community Center (Community Hall).
- Completed the Sports Courts Renovation at Vineyard Park.
- Completed Yount Street Waterline Replacement Project.
- Completed Yount Street Paving Project.
- Continued monitoring and evaluating marijuana policy development based on state law and regional activities. Permitted cannabis delivery locally.
- Implemented new rental registration ordinance and currently have 238 registered properties. Continued to aggressively monitor and enforce short-term rental violations and updated provisions related to online hosting platforms.
- Implemented a program for wine tasting rooms – in particular, those tasting rooms that allow their guests to utilize onsite open space, to serve their guests on the patio which will greatly enhance our guest experience as well as the ambiance of Washington Street.
- Actively participated, supported, and continue to monitor Veterans Home Master Plan Development and potential impacts on the community.
- Actively participated and continue engagement with Napa Valley Unified School District (NVUSD) to ensure long-term sustainability of Yountville Elementary School.
- Conducted Annual Council Planning Retreat and Strategic Plan Check-in.
- Hosted Board and Commission and Volunteer Annual Recognition Dinner.
- Hosted Employee Appreciation Event.
- Implemented second year of 5-year Utility Rate Plan.

2019-2020 Goals and Objectives

- Adopt and maintain a balanced budget and increase reserve fund balances when possible.
- Maintain OPEB funding rate at 14.5% per policy and evaluate additional allocation toward OPEB Irrevocable Trust at year end from unassigned fund balance as Council determined.
- Continue to implement Measure T for Town streets related infrastructure improvements.
- Implement Measure S for Town-related Affordable and Workforce Housing projects.
- Implement and monitor Ordinances related to Small Wireless Communications Facilities, Sidewalk Vendors, Rental Property Registration, and new Park Regulations.
- Actively participate on various local and regional committees and boards representing Town interests.
- Continue to work with Town Staff on improving Town services, facilities and infrastructure, energy conservation upgrades for Wastewater Treatment Plant (WWTP), maintenance levels and replacement schedules for water and wastewater lines, identification of core service levels, review of utility enterprise operations and rates necessary to support them.
- Continue Implementation of Small Community Grant Projects.
- Host Board and Commission and Volunteer Annual Recognition Dinner.
- Host Annual Resident Bash.
- Host Employee Appreciation Event.

Budget Highlights

- Host Annual Resident Bash which has proven to be very popular with community residents.
- Host Board and Commission, Volunteer Appreciation Dinner and Employee Appreciation Event.
- Conduct Annual Council Planning Retreat and Strategic Plan Check-in.

Did You Know?

As of June 17, 2019:

- The Town Council has presented approximately 28 Proclamations and Certificates of Appreciation.
- Town Council views their agendas and staff reports electronically and rarely uses paper. To date, the Town Council has held 29 meetings with agendas and staff reports totaling 5,711 pages. As a result of going paperless, the Town no longer prints agendas and staff reports for 14 binders which has saved 79,954 sheets of paper (160 reams).
- People can submit e-comments via the Town's Website on selected Town Council Agenda items which are directly viewable on Council iPads.



Town of Yountville
TOWN COUNCIL/MAYOR
General Fund Department 1001

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4011	Salaries - Part Time	37,020	49,656	39,000	39,000	39,000
4013	Medicare & Fica	2,314	2,982	3,000	3,000	3,000
4040	Health Insurance	14,161	27,276	40,280	40,280	37,000
4042	Dental Insurance	1,952	2,953	2,920	2,920	2,920
4043	Vision Insurance	189	694	2,500	2,500	2,500
4044	Life/Disability Insurance	315	352	340	340	340
4055	Tablet Stipend	1,800	-	-	-	-
4819	Allocated Liability Insurance	1,052	2,078	1,450	1,450	1,750
4839	Allocated Workers' Comp Insurance	317	-	992	992	1,292
	Total Personnel	\$ 59,120	\$ 85,991	\$ 90,482	\$ 90,482	\$ 87,802
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	693	728	700	700	1,500
4710	Conference & Travel	9,569	5,817	14,000	14,000	25,000
4715	Meetings & Training	9,180	3,470	25,000	25,000	25,475
4990	Community Outreach & Promotion	-	9,824	8,500	8,500	8,500
	Total Supplies & Services	\$ 19,442	\$ 19,838	\$ 48,200	\$ 48,200	\$ 60,475
	TOTAL EXPENDITURES	\$ 78,562	\$ 105,830	\$ 138,682	\$ 138,682	\$ 148,277



Department Overview

The Non-Departmental budget accounts for a variety of costs not associated with a particular department. Examples of purchases and expenses in this cost center include the cost for the Town Logo Wear Program and general supplies for day-to-day office operations. This budget also supports funding for the Napa County Animal Control Shelter cost-sharing agreement, LAFCO administrative fees, Town Council annual retreat, and subscriptions to agency memberships in the local government field such as the League of California Cities, National League of Cities, U.S. Mayor's Conference, Napa Valley Transportation Authority JPA fees and Association of Bay Area Governments (ABAG). The budget includes a designated contingency of \$45,000 for non-recurring, unanticipated expenditures which may occur during the year and used only with Town Manager approval.

2018-2019 Accomplishments

- Continued level of service for County operated animal control shelter services.
- Active participation in League of California Cities events and programs.
- Monitored and participate in LAFCO proceedings which impact Yountville.
- Advanced development of the Town Council strategic plan now in its second year.
- Active Town participation in LAFCO Municipal Service Review for county-wide utility operations.
- Mayor John Dunbar was elected League of California Cities second Vice President.
- Council Member Marjorie Mohler received the California Association Local Agency Formation Commission (CALAFCO) Outstanding Commissioner Award.
- Council Member Marita Dorenbecher was appointed Second Vice-Chair in the League of California Cities North Bay Division and serves on the 2018 Revenue and Taxation Policy Committee.

2019-2020 Goals and Objectives

- Continue supporting level of service for County operated animal control shelter services.
- Maintain active participation in League of California Cities events and programs.
- Become involved with the National League of Cities.
- Monitor and participate in LAFCO proceedings which impact Yountville.
- Advance development of the new strategic plan now in its second year.
- Active Town participation in LAFCO Municipal Service Review for county-wide utility operations.
- Participate in the U.S. Conference of Mayors to stay engaged with issues at the national level affecting local government.

Budget Highlights

- The Animal Shelter cost share allocation will be a total of \$32,000 due the protection and increase the quality of life of animals in the shelter.
- Funding is included for Napa County Recycling Program.
- Funding is budgeted for the U.S. Conference of Mayors and National League of Cities membership which are new for the Town.
- The budget includes funding for an annual Town Council Planning Retreat.
- \$20,000 has been budgeted to support the Napa Sub-Regional Housing Needs Allocation (sub-RHN) state mandated process to accommodate affordable housing units.
- The budget will maintain a contingency fund of \$45,000 for the new fiscal year consistent with the Town's purchasing policy and Town Manager's signing authority.

Did You Know?

- Town Council continues participation in League of California Cities events. The League of California Cities is an "association of California city officials who work together to enhance their knowledge and skills, exchange information, and combine resources so that they may influence policy decisions that affect cities."

- The Town Council joined the National League of Cities to diversify and share creative ideas and best practices with other city leaders to support the community.



Photo Credit: Aimee Cavencia

Town of Yountville
NON-DEPARTMENTAL
General Fund Department 1010

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4110	Office Supplies	10,632	9,761	11,500	11,500	11,500
4120	Other Supplies & Materials	13,500	3,569	9,000	9,000	10,000
4130	Postage & Printing	3,198	3,436	3,500	3,500	3,500
4210	Contract Services	58,531	24,597	50,000	50,000	77,000
4230	Personnel Services	-	-	-	-	-
4715	Meetings & Training	-	167	-	-	-
4720	Dues & Subscriptions	13,892	14,548	22,000	22,000	27,600
4999	Designated Contingency	1,939	-	45,000	25,460	45,000
	Total Supplies & Services	\$ 101,691	\$ 56,078	\$ 141,000	\$ 121,460	\$ 174,600
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 101,691	\$ 56,078	\$ 141,000	\$ 121,460	\$ 174,600



Department Overview

The Information Technology & Telecommunications (IT&T) Department accounts for all operating and maintenance costs related to the Town's computer network, workstation system, Wi-Fi hotspots, and fixed and portable telecommunications system. The costs associated with Information Technology and Telecommunications are allocated out to the departments who utilize such equipment or contractual services that support these systems. The IT&T department recovers costs from user departments by the IT&T allocation which is adjusted annually based on the departments' proportionate share of estimated expenses and assigned/maintained equipment units.

Network System Delivery Platform:

- Portable Workstations, Laptops Serving: Town Clerk, General/Planning, Public Works, Wastewater Treatment Plant (WWTP), and Parks and Recreation, Front Counter, Council Chambers.
- Servers: seven (7) currently.
- Primary System Software
- Microsoft Exchange Service – via Intermedia
- Microsoft Office Applications – via Intermedia
- Springbrook – Integrated Financial Accounting System
- Granicus - Video Web streaming (Town Council/ZDRB Meetings)
- Electronic Records Management
- ESRI Small Agency GIS Enterprise License
- Communication Lines & Facilities
- Wireless Facility – High-speed connection Town Hall to Community Hall/Community Center
- Wi-Fi Hotspots at Town Hall, Community Hall and Community Center (3)
- Primary Network Printers located in Town Administration and Parks and Recreation Department Buildings
- Website Consulting Support Services
- Telecommunications Resources: Source One Communications for regular direct-line telephone and voice mail services. Radio communication equipment is assigned to various staff for emergency response.
- Laserfiche Document Management

2018-2019 Accomplishments

- Maintained network/server environment for data storage, growth and system redundancy.
- Updated employee workstations (annually per the Town's replacement schedule).
- Maintained and enhanced Town website. Focused on updating user content and document library.

2019-2020 Goals and Objectives

- Replace Network Server.
- Maintain network/server environment for data storage, growth and system redundancy.
- Update employee workstations (annually per our replacement schedule).
- Redesign, maintain and enhance Town website.
- Purchase 11 new iPads per three (3) year replacement cycle.

Budget Highlights

- This department is used for centralized accounting for the Town's IT costs, the majority of which are charged back to departments based on number of devices supported. The budget has an overall increase of \$71,200 this fiscal year for a total budget of \$418,900.
- The noticeable increase in this budget reflects the cost to replace network servers which are critical to the core operation of town computing processes.
- Contract services provided by Lescure Technology have increased slightly due to the increase of System support, GIS project support, and implementation of the Records Management Project.

Did You Know?

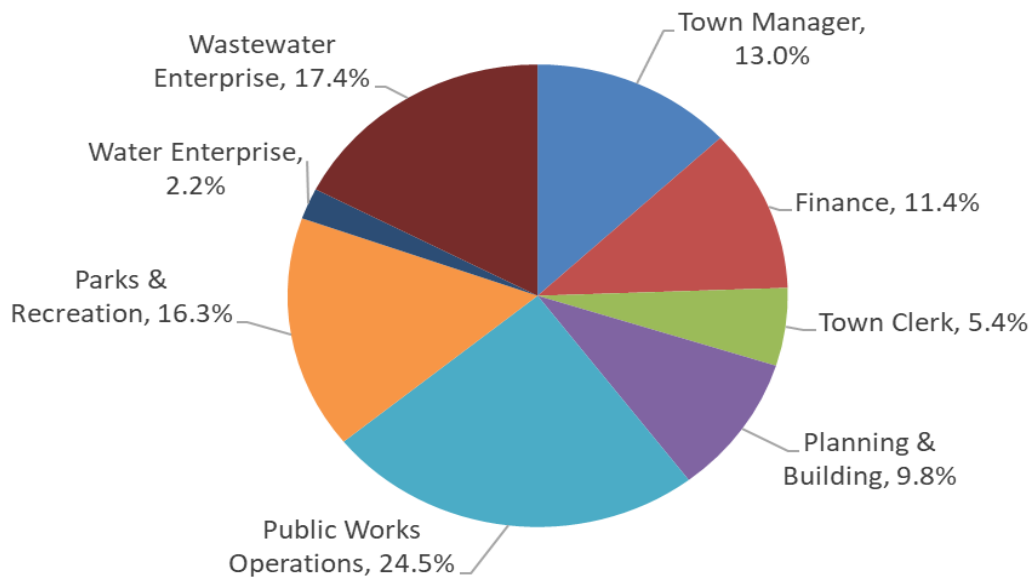
- IT&T supports 92 devices including printers, tablets, and computers used by Town employees.



Town of Yountville
INFORMATION TECHNOLOGY & TELECOMMUNICATIONS
General Fund Department 1011

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
SUPPLIES & SERVICES						
4110	Office Supplies	761	394	2,000	2,000	2,000
4120	Other Supplies & Materials	195	813	4,500	4,500	4,500
4210	Contract Services	69,578	82,066	96,100	96,100	124,500
4320	Equipment Maintenance	-	642	5,000	5,000	5,000
4420	Equipment Rental	25,265	21,497	35,000	35,000	35,000
4610	Telecommunications	21,051	21,377	29,500	29,500	29,500
4620	Internet & Network	13,393	9,269	8,500	8,500	27,000
4630	Software And Licenses	63,021	82,486	147,500	147,500	145,600
	Total Supplies & Services	\$ 193,264	\$ 218,544	\$ 328,100	\$ 328,100	\$ 373,100
CAPITAL OUTLAY						
5700	Machinery & Equipment	15,192	42,026	19,600	19,600	45,800
	Total Capital Outlay	\$ 15,192	\$ 42,026	\$ 19,600	\$ 19,600	\$ 45,800
	SUBTOTAL EXPENDITURES	\$ 208,456	\$ 260,570	\$ 347,700	\$ 347,700	\$ 418,900
4699	Allocated IT Costs	(208,456)	(260,570)	(347,700)	(347,700)	(418,900)
		-	-	-	-	-
PROGRAM REVENUE						
3801	Refunds & Reimbursements	\$ -	\$ 405	\$ -	\$ -	\$ -

2019.20 I.T. ALLOCATION & TELECOMMUNICATIONS COSTS
\$418,900
92 DEVICES





Department Overview

The Community Promotions and Programs budget provides support for a number of community events, services and programs free of charge or at low cost to residents which include: the Yountville Trolley subsidy (free of charge to riders) and the Chamber of Commerce contract which handles tourism marketing and promotion services for the Town. This budget also supports advertising costs for events and public meetings, such as the Town's newsletter, the Yountville Connection.

2018-2019 Accomplishments

- The Town successfully implemented the new Small Projects Grant Program and approved five (5) applications for funding to programs that residents and visitors will be able to engage in. Program continues into a second year.
- Successfully implemented the second-year of the updated three-year Chamber of Commerce contract related to marketing and promotion of the Town.
- Continued providing funding to keep the Yountville Trolley in service and free to the public.
- Published twelve issues of the Yountville Connection Newsletter which arrived bundled with the utility bills, through local distribution outlets, and through the Town's website.
- Contracted with local photographers to increase the library of photos of the Town to be used for promotional and communication purposes.
- Provided funding support for Yountville Little League including funding for new score board which includes Town logo.
- Maintained expanded hours of library services to continue support efforts by Napa County Library and recruited more Yountville Friends of the Library volunteers to supplement county staffing allocation.

2019-2020 Goals and Objectives

- Continue to support and make improvements to the Small Projects Grant Program.
- Continue providing marketing and promotional support for the Yountville Trolley.
- Continue developing and publishing the Town's Newsletter, The Yountville Connection, and create systems to distribute the newsletter to maximize reach to residents, businesses and visitors.
- Expand photo library collection of Town for promotional purposes.

Budget Highlights

- \$10,000 were allocated to the new Small Projects Grant Program. The Town received ten (10) applications and approved five (5) requests as of April 2019.
- \$53,000 previously allocated to extend library hours in Yountville is no longer needed due to new funding model for library hours implemented by the County through efforts of Library Ad Hoc Committee.
- The Chamber of Commerce contract increased 3% or \$8,695 from \$289,842 to \$298,537 per the three-year contract effective as of July 1, 2017.
- Continue work with a professional photographer to continue increment library photos of the Town to showcase in promotional literature on the website and other marketing collateral.
- \$10,000 has been allocated to support the resident Pool Pass Reimbursement Program.

Did You Know?

- 15,263 passengers requested the Yountville Trolley, and 13,310 of them completed trips to many of the Town's attractions in 2018.
 - The Yountville Trolley is the only free trolley service in Napa County.
 - The most popular pick up and drop off locations the Trolley were the Veteran's Home, Pancha's, Ranch Market, Redd, and Lakeside Grill
- The Yountville Library had 31,787 patrons in 2018.

- From July 1, 2018, to the end of December 2018, the Yountville Library has had:
 - 14,898 physical material in circulation.
 - 43 adult programs with a total of 174 in attendance.
 - 51 children programs with a total of 996 in attendance.
 - 14 teen programs with a total of 57 in attendance.
- Twelve (12) editions of the Yountville Connection newsletter, which provides information on upcoming events and important happenings in Town were distributed to residents and businesses with their utility bills.
 - The Town created a dedicated page for the Yountville Connection on the Town's website which is updated on the first of each month. This page includes an archives folder of all previous editions of the newsletter.



Town of Yountville
COMMUNITY PROMOTION & PROGRAMS
General Fund Department 1015

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services	41,848	13,195	53,000	53,000	-
4250	Advertising	-	-	2,000	2,000	2,000
4910	Chamber Of Commerce	274,105	281,400	289,842	289,842	298,537
4930	Arts Program**	134,818	70,588	-	-	-
4940	Fourth Of July	1,021	-	-	-	-
4950	Yountville Days	1,489	1,650	-	-	-
4970	Transit Subsidy	35,642	41,331	40,000	40,000	40,000
4980	Town Newsletter	225	3,911	3,500	3,500	3,500
4985	Citizen Community Projects	-	-	10,000	10,000	10,000
4990	Community Outreach & Promotion	10,855	8,011	28,100	60,600	28,100
4992	Pool Pass Reimbursement Program	-	-	-	-	10,000
4995	TOYCF Administrative Costs	-	-	-	1,500	1,500
Total Supplies & Services		\$ 500,003	\$ 420,085	\$ 426,442	\$ 460,442	\$ 393,637
TOTAL EXPENDITURES		\$ 500,003	\$ 420,085	\$ 426,442	\$ 460,442	\$ 393,637

PROGRAM REVENUE

3804	Art - Donations/Commissions	\$ 92,611	\$ 46,254	\$ -	\$ -	\$ -
------	-----------------------------	------------------	------------------	-------------	-------------	-------------

**Moved Way Finding Program to Planning, 2115 in FY 17/18*

*** Arts program moved from Communitiy Promotions to Parks & Recreation Yountville Arts Program (01-5415) in FY 18/19.*



Department Overview

The Town Manager provides overall administration, leadership, and direction for the Town organization, functioning in a role similar to that of a Chief Executive Officer (CEO) in a private company. The Town Manager is appointed by the Town Council and serves at the will of the Town Council. The Town Manager's Office is also directly responsible for oversight of the Town's human resources, budgeting, purchasing, labor relations, public information, and technology services operations. The Town Manager's Office:

- Oversees the Town's organizational and fiscal management efforts, program development and evaluation processes, service delivery mechanisms, and organizational structure.
- Coordinates the preparation of the annual Operating and Capital Budget.
- Provides staff support to the Mayor and Town Council.
- Oversees the Town Council agenda process.
- Administers contracts for law enforcement and fire & emergency medical services.
- Administers the Town's human resources and personnel functions.
- Builds relationships with the community, including the business community. Addresses citizen complaints, inquiries, and requests.
- Works with key organizations to monitor and respond to proposed state and federal legislation.
- Works cooperatively within the region and state on issues affecting Yountville.
- Town Manager is an ICMA-CM Credentialed Manager, and is serving as the President of Cal-ICMA this year and is also on the Board of Directors for the City Managers Department of the League of California Cities.
- Town Manager also serves on the following boards:
 - PARSAC – Vice President
 - Napa Valley Tourism Improvement District – Treasurer
 - Yountville Chamber of Commerce – Treasurer
 - Leadership Napa Valley – Immediate Past President

2018-2019 Accomplishments

- Continued to implement and provide direction related to the Town Council's Fiscal Year 2017-22 Strategic Plan as it relates to operating budget and service delivery.
- Provided direction towards completion of multi-year Envision Yountville General Plan Update process.
- Implemented the new Low Income Utility Rate Assistance Program.
- Continued management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town's mission, control costs and restore funding to support capital infrastructure projects.
- Produced and delivered a balanced budget.
- Evaluated, updated and revised Personnel Rules, Human Resources and Risk Management laws, and practices as necessary.
- Continued to evaluate and implement enhanced citizen communications via the website, update of the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents.
- Coordinated establishment of enhanced and updated Emergency Preparedness information and content on Town website.
- Maintained strong involvement with local NVTID-Yountville and role as a board member of the Napa Valley Tourism Improvement District (NVTID).
- Continued to work on regional water supply issues, including work with LAFCO on regional utility Municipal Service Review.

2019-2020 Goals and Objectives

- Continue to implement and provide direction related to the Town Council's Fiscal Year 2017-22 Strategic Plan as it relates to operating budget and service delivery.
- Provide support and direction toward the development of new policies and updates to the Town's

Zoning Ordinance and Design Review procedures for consistency with recently adopted General Plan.

- Continue to maintain Low Income Utility Rate Assistance Program and Swimming Pool Pass reimbursement program.
- Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town's mission, control costs and restore funding to support capital infrastructure projects. Produce and deliver a balanced budget.
- Evaluate, update and revise Personnel, Human Resources and Risk Management laws, and practices as necessary.
- Continue to evaluate and implement enhanced citizen communications via the website, update of the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents.
- Continue to have strong involvement with local NVTID-Yountville and role as a board member of the Napa Valley Tourism Improvement District Board (NVTID).
- Continue to coordinate organization-wide implementation of GIS (Geographic Information System) with emphasis on planning and land use management this year.
- Continue to work on regional water supply issues.

Budget Highlights

- There are no significant changes in the budget allocations in this department.

Did You Know?

- In 2018, the Town had 2,861 residents signed up to receive Nixle alerts. To date, the Town has 3,087 individuals signed up, an increase of 8%.



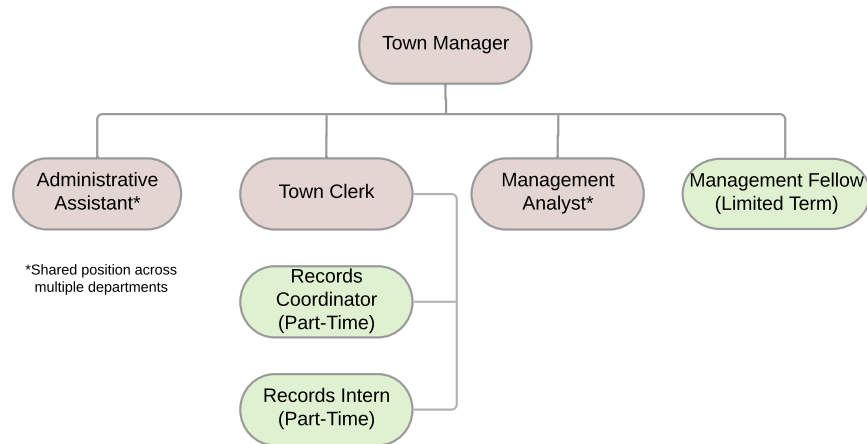
Photo Credit: Emma K. Morris

Town of Yountville
TOWN MANAGER'S OFFICE
General Fund Department 1101

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	235,029	206,136	242,386	248,133	252,737
4011	Salaries - Part Time	-	-	-	-	-
4012	Overtime	-	11	-	-	-
4013	Medicare & Fica	3,337	2,871	3,524	3,607	3,675
4020	Pers Employer Rate	45,856	58,122	53,007	53,341	58,656
4030	Deferred Compensation	20,853	15,972	19,815	20,217	20,231
4031	Payment In-Lieu Health	-	704	6,000	6,000	6,000
4040	Health Insurance	33,653	22,606	18,473	20,875	17,602
4042	Dental Insurance	3,103	2,643	3,012	3,233	3,012
4043	Vision Insurance	655	1,497	1,500	1,550	1,500
4044	Life/Disability Insurance	2,099	1,934	1,999	2,058	2,266
4049	Allocated OPEB	33,720	34,320	35,158	35,158	36,658
4050	Tuition Reimbursement	-	-	-	-	-
4051	Automobile Allowance	7,200	7,200	7,200	7,200	7,200
4052	Cell Phone Allowance	1,920	2,320	2,880	2,880	2,880
4053	Other Employee Reimbursement	320	2,470	1,440	1,488	1,800
4054	Life Insurance Reimbursement	1,200	1,200	1,200	1,200	1,200
4055	Tablet Stipend	-	-	-	-	-
4819	Allocated Liability Insurance	9,850	10,991	8,859	8,859	11,262
4839	Allocated Workers' Comp Insurance	2,911	(1,080)	6,163	6,163	8,374
Total Personnel		\$ 401,706	\$ 369,918	\$ 412,616	\$ 421,962	\$ 435,053
SUPPLIES & SERVICES						
4110	Office Supplies	4,740	2,919	5,000	5,000	5,000
4120	Other Supplies & Materials	259	337	600	600	600
4230	Personnel Services	5,120	2,981	6,500	6,500	6,500
4699	Allocated IT Costs	20,840	27,600	45,350	45,350	54,640
4710	Conference & Travel	8,901	7,417	11,500	11,500	14,500
4715	Meetings & Training	4,140	3,300	7,500	7,500	7,500
4720	Dues & Subscriptions	3,431	3,315	2,500	2,500	3,500
Total Supplies & Services		\$ 47,431	\$ 47,869	\$ 78,950	\$ 78,950	\$ 92,240
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	418	1,099	-	-	-
Total Capital Outlay		\$ 418	\$ 1,099	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 449,555	\$ 418,886	\$ 491,566	\$ 500,912	\$ 527,293



TOWN MANAGER'S OFFICE General Fund Department 1101



	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.3500	0.3500	0.3500	0.3500
Management Analyst	0.7000	0.6700	0.6000	0.6000
Management Fellow (2 yr. limited term)	1.0000	1.0000	1.0000	1.0000
Administrative Assistant	0.4500	0.1000	0.1000	0.1000
Financial Analyst	-	0.1000	0.1000	0.1000
Town Clerk	0.1000	0.1000	0.1000	0.1000
TOTAL STAFF	2.6000	2.3200	2.2500	2.2500



Department Overview

The Finance Department is responsible for the financial management and oversight of all Town funds, provides centralized accounting and administrative and project support to all departments, manages the Town's utility billing service, collections, bank and bank card services, and provides customer service and information to the public. Primary services and responsibilities include:

- Develop and monitor the Town's budget.
- Prepare the Town's Comprehensive Annual Financial Report.
- Management oversight and coordination of training on the Town's financial software.
- Preparation of monthly financial reports and other various management reports.
- Manage the Town's cash and investments.
- Monitor Other Post Employment Benefits (OPEB) and Pension Rate Stabilization Plan (PRSP) Trust Fund investment activity.
- Coordinate actuarial valuation studies.
- Advise Town Manager regarding debt financing and ensure compliance with debt covenants.
- Oversee general ledger and reconciliation of accounts.
- Grant management and reporting.
- Process and approve payroll and accounts payable.
- Oversee purchasing process.
- Maintain and update the Town's Master Fee Schedule.
- Utility billing services, and all revenue collections, lockbox, bank and bank card services.
- Administration of the transient occupancy tax and business license ordinances, collections and accounting for the Town's Napa Valley Tourism Improvement District assessment.
- Internal support to Administration, Planning and Public Works, Utilities, and Town Clerk departments. Programs and functions supported include: planning applicants; building permits; parking management; rental registration; wayfinding signs; use permit monitoring; backflow testing compliance; Fats, Oils and Grease (FOG) billing; scanning official records and assembling public meeting agenda packets and support to the Town of Yountville Community Foundation.

2018-2019 Accomplishments

- Received the Distinguished Budget Presentation Award for the Town's 2018-19 Operating Budget.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Comprehensive Annual Financial Report (CAFR) for June 30, 2018.
- Conducted OPEB actuarial review for compliance with GASB 75.
- Provided training for Utility billing and Finance software to expand knowledge and increase use.
- Continued efforts to develop written finance and utility account management procedures.
- Promoted the use of online bill pay and e-bills for utility customers.
- Completed the State Controller's Office required reports.
- Completed the annual administrative update of the Master Fee Schedule.
- Implemented payroll processes to comply with new FLSA rulings.
- Established the master account process to assign the utility account of vacant rental properties to the property owner.
- Contracted and began work with MuniCast to prepare the five-year financial forecast.
- Implemented lockbox service for utility accounts, diverting over 550 pieces of monthly mail from the office to offsite processing at no cost.
- Revised & improved language on utility bills and past dues notices.
- Began review of costs associated with third-party credit card processing services for online payments.
- Implemented Automated Clearing House (ACH) receivables to further reduce bank costs.
- Completed Transient Occupancy Tax audit for calendar years 2015, 2016 & 2017.
- Successfully issued Request for Proposals for sales tax monitoring services.
- Identified a new firm to handle Transient Occupancy Tax (TOT) administration services and auditing.
- Launched electronic CalCard Reconciliation which saves administrative time by uploading purchases instead of manual entry, reducing errors and eliminating the possibility of late payments and fees.



- In 2018-19, reclassification of the Accounting Technician to Financial Analyst occurred as well hiring one new full-time Accounting Assistant who is allocated across departments.

2019-2020 Goals and Objectives

- Identify opportunities to improve data quality in our finance and business license files.
- Continue to provide Finance and Utility Billing software training.
- Implement upcoming Governmental Accounting Standards Board requirements.
- Coordinate and manage the development of the Town's Operating Budget.
- Continue to prepare the Town's Comprehensive Annual Financial Report in accordance with generally accepted accounting principles as per the Government Accounting Standards Board (GASB).
- Receive the Distinguished Budget Presentation Award for the Town's 2019-20 Operating Budget.
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Comprehensive Annual Financial Report (CAFR) for June 30, 2019.
- Complete review of costs from third party credit card processing firms for online payments.
- Implement upcoming SB 998 requirements going into effect April 1, 2020. This involves updating utility billing training and process including late notices, door hangers and shut offs to comply with SB 998 requirements.

Budget Highlights

- \$97,000 is budgeted to cover Contract Services that include support to expand use of the finance software, and consulting services from Regional Government Services to help with special projects.
- \$16,000 is budgeted for the annual audit; additional costs are budgeted in water and wastewater funds. \$10,000 is also budgeted for transient occupancy tax audit and administration, that is a result of the RFP issued in FY 2018-19.
- To augment staff knowledge and as a result of the Town's investment in technology, cross train and increase familiarity with the finance software across the organization, \$21,750 is budgeted to cover onsite training for Town staff, conferences and specialized courses for finance department staff.

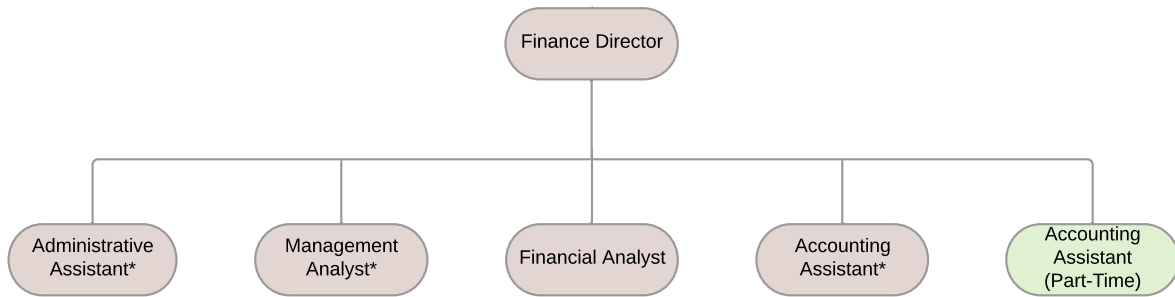
Did You Know?

In 2018-19:

- 423 business licenses were issued, 14 more than last year – an increase of 3%.
- Accounts payable issued 1,391 checks.
- Approximately 12,893 cash receipts totaling \$14,230,371.69 were processed through over the phone and front counter transactions, wire transfers, and online bill pay.
- 831 utility bills were issued each month.
- 3,656 online utility bill payments were made through the online bill pay system.
- 36% rate payers used the online system to pay their utility bill.
- 49 New utility accounts were created in 2018-19.
- 762 past due notices were issued, 992 less than last year – a decrease of 56%.
- 135 water shut off notices were issued, a decrease of 35%.
- 385 utility customers enrolled in auto pay, 236 more than last year – an increase of 158%.
- 413 utility customers registered for and are receiving e-statements, 159 more than last year – an increase of 62%.

Town of Yountville
FINANCE
General Fund Department 1102

		2016-17	2017-18	2018-19	2019-20	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	159,927	211,436	229,007	246,249	222,622
4011	Salaries - Part Time	17,836	4,558	8,925	6,164	2,400
4012	Overtime	197	98	500	500	500
4013	Medicare & Fica	3,545	3,362	4,012	4,050	3,922
4020	Pers Employer Rate	29,909	33,767	44,444	45,447	47,565
4030	Deferred Compensation	10,958	13,382	16,535	17,742	16,022
4031	Payment In-Lieu Health	-	1,350	6,000	6,000	6,000
4040	Health Insurance	16,632	21,557	21,462	28,667	24,560
4042	Dental Insurance	2,821	3,400	3,246	3,909	3,468
4043	Vision Insurance	-	400	2,000	2,150	2,500
4044	Life/Disability Insurance	1,481	1,912	1,927	2,104	2,333
4049	Allocated OPEB	22,680	29,040	33,216	33,216	32,294
4050	Tuition Reimbursement	1,200	-	1,200	1,200	-
4051	Automobile Allowance	-	-	2,400	2,400	2,400
4052	Cell Phone Allowance	2,460	2,580	5,760	6,720	3,840
4053	Other Employee Reimbursement	75	175	1,920	2,064	3,000
4055	Tablet Stipend	-	1,800	-	-	-
4819	Allocated Liability Insurance	6,825	9,501	8,370	8,370	9,920
4839	Allocated Workers' Comp Insurance	2,015	(930)	5,822	5,822	7,376
Total Personnel		\$ 278,561	\$ 337,388	\$ 396,746	\$ 422,774	\$ 390,722
SUPPLIES & SERVICES						
4110	Office Supplies	1,935	1,325	1,500	1,500	1,500
4120	Other Supplies & Materials	1,384	809	1,500	1,500	1,500
4130	Postage & Printing	2,881	2,929	4,200	4,200	3,200
4210	Contract Services	71,096	87,727	95,000	153,000	97,000
4220	Audit & Accounting Services	26,404	17,396	34,500	39,439	26,000
4225	Bank & Fiscal Agent Fees	10,006	618	2,800	2,800	750
4230	Personnel Services	150	-	-	-	-
4699	Allocated IT Costs	27,250	35,780	39,680	39,680	47,810
4710	Conference & Travel	2,875	4,373	6,000	6,000	6,000
4715	Meetings & Training	2,733	15,378	12,800	19,400	21,750
4720	Dues & Subscriptions	2,147	2,672	2,295	2,295	2,450
Total Supplies & Services		\$ 148,862	\$ 169,007	\$ 200,275	\$ 269,814	\$ 207,960
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	-	600	600	-
Total Capital Outlay		\$ -	\$ -	\$ 600	\$ 600	\$ -
TOTAL EXPENDITURES		\$ 427,423	\$ 506,395	\$ 597,621	\$ 693,188	\$ 598,682



*Shared position across multiple departments

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1000	0.0750	0.0750	0.0750
Finance Director	0.6000	0.5000	0.5000	0.5000
Financial Analyst	0.5500	0.6000	0.6000	0.6000
Accounting Assistant	-	-	-	0.1000
Administrative Assistant	-	0.1000	0.1000	0.1000
Management Analyst	0.1000	0.4750	0.5500	0.5500
TOTAL STAFF	1.3500	1.7500	1.8250	1.9250

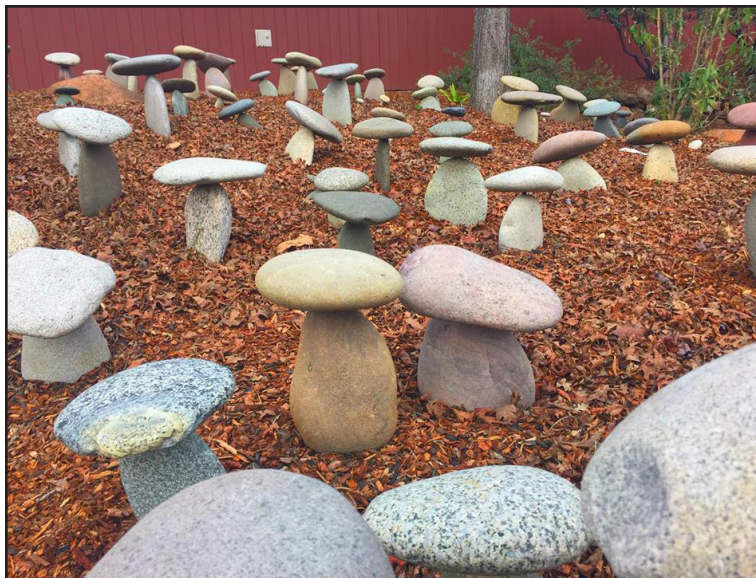


Photo Credit: Aimee Cavencia



Department Overview

The Risk Management Department accounts for the costs of participation in Public Agency Risk Sharing Association of California (PARSAC) a public Joint Powers Authority (JPA) which provides the Town's insurance coverage's, proactive employee safety and risk management support & training.

The costs of the Town's liability, workers' compensation, property, and errors & omissions insurances are charged out to all departments based on a per-employee allocation formula.

The Town Manager serves as the Town's designated PARSAC Board representative and currently services as an elected officer of the PARSAC Board as its Vice President. PARSAC membership benefits support our risk management practices through:

Consultation: PARSAC's experienced staff supports Town staff as resource specialists in areas such as:

- Litigation Management
- Proactive Incident and Claim Resolution
- Representation at Mediation and Settlement Conferences
- Preserving Government Immunities
- Specialist and Resource Referrals
- Legislative and Regulatory Compliance
- Contractual Risk Transfer

Loss Prevention: Good management begins with an effective loss prevention program. We support our members' efforts by assisting them in identifying and managing their risks through methods such as:

- On-Site Risk Assessments
- Post-incident Assistance and Mitigation
- Operational Best Practices Policy Templates

Member Training: A variety of options are available to members to help them educate and train their governing bodies, management and employees on municipal operations and risk management including:

- Video and Print Resource Libraries
- Regional and On-Site Training Programs
- Personalized Risk Management Training
- Web-based OSHA compliant Safety Courses Web-based Employment Practices Courses
- Safety Grant Program

Program Information: The Liability Program provides coverage to \$35 million per occurrence for general and automobile liability and public officials' errors and omission. PARSAC self-funds coverage up to \$1 million; losses that exceed this amount are covered via the CSAC Excess Insurance Authority. The Town's self-insured retention is \$10,000 for each occurrence. The Liability Program is experience-rated, meaning premiums are based on loss experience. Employment Practices Liability (EPL) coverage is provided through the Employment Risk Management Authority (ERMA) up to \$1 million and California State Association of Counties-Excess Insurance Authority (CSAC-EIA) provides coverage in excess of \$1 million, up to the program limit per occurrence. The Workers' Compensation Program provides coverage up to statutory limits per occurrence, including volunteers. PARSAC self-funds up to \$500,000 and losses in excess of this amount are covered via the Local Agency Workers' Compensation Excess Pool (LAWCX) and reinsurance. PARSAC provides a dedicated Workers' Compensation Unit which is responsive to employees and ensures their needs are met and they are returned to work appropriately. This Program is also experience-rated.

The Town changed from a coverage from the first dollar of each claim to a \$5,000 SIR effective FY 2018-19. This resulted in a premium decrease but included the establishment of a new Workers Compensation Claim Reserve Fund to address costs that fall in the self-retention level.

2018-2019 Accomplishments

- Continued to actively seek to update and improve upon Town's risk management policies and procedures by adopting new policies and procedures with a focus at the departmental standard level.
- Continued to proactively assist with Risk Management and prevention of potential litigation and workers compensation claims through the implementation of appropriate policies, procedures, and staff training and development including appropriate online training.
- Continued to review and update appropriate PARSAC recommended best practices where applicable: current focus on urban forestation and park maintenance programs.
- Maintained liability claim reserve fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- Established the Workers Compensation Claim Reserve Fund of \$20,000.
- Received \$10,000 Employee Relations Grant and a \$10,000 Safety Grant from the 2018-19 PARSAC grant program. These funds were used for purchasing new radios for our Emergency Operations, and to host an all staff emergency operations training, and legal guidance in updating the Town's Personnel Rules and Policies.

2019-2020 Goals and Objectives

- Continue to actively seek to update and improve upon Town's risk management policies and procedures by adopting new policies and procedures with a focus at the departmental standard level.
- Continue to be proactive assisting with risk management and prevention of potential litigation and workers compensation claims through the implementation of appropriate policies, procedures, and staff training and development including appropriate online training.
- Continue to review and update appropriate PARSAC recommended best practices where applicable: current focus on street maintenance and contracted liability.
- Maintain liability claim reserve fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- Maintain \$5,000 SIR to continue Workers Compensation Program and maintain Workers Compensation Claim Reserve Fund at the \$20,000 level.
- Pursue additional PARSAC Employee Relations and Safety Grant opportunities.
- Continue ongoing Emergency Preparedness education and training.

Budget Highlights

- The Town purchases insurance from PARSAC; Workers' Compensation (\$110,000), Liability (\$150,000), and property insurance line items are allocated directly to departments. Administrative oversight costs, employee safety committee and risk management costs that are not directly allocated to departments remain in this budget.
- Funding is included for contract services for Employee Training and Development Services, Liebert, Cassidy & Whitmore Affordable Care Act Analysis and Training Consortium Dues, and PARSAC Employment Practices Grant.
- \$6,000 is budgeted to hold an annual Emergency Operations Center training for both Town staff and Town Council. This is a new item in Risk Management, and involves a consultant holding a table top exercise that simulates an emergency where staff can openly discuss different scenarios based on available resources. The consultant will also present to the Town Council on the role of elected officials in emergencies.

Did You Know?

- We take safety seriously! The Town discusses safety at quarterly all-employee meetings. A wide variety of topics are covered including ergonomics, accident prevention, and active shooter training response training.
- Parks and Recreation has an extensive employee orientation program including annual employee safety responsibilities for summer part-time and seasonal employees.

Town of Yountville
RISK MANAGEMENT
General Fund Department 1103

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	17,360	20,246	11,200	11,200	11,200
4210	Contract Services	12,137	6,119	24,800	24,800	35,800
4710	Conference & Travel	-	-	800	800	800
4805	Liability Claims	3,274	10,000	10,000	10,000	15,000
4835	Workers Compensation Claims	-	-	5,000	5,000	10,000
4840	Unemployment Insurance	6,804	8,023	5,000	5,000	5,000
	Total Supplies & Services	\$ 39,575	\$ 44,388	\$ 56,800	\$ 56,800	\$ 77,800
	TOTAL EXPENDITURES	\$ 39,575	\$ 44,388	\$ 56,800	\$ 56,800	\$ 77,800
PROGRAM REVENUE						
3801	Refunds & Reimbursements	9,937	18,127	15,000	37,762	46,000
	TOTAL PROGRAM REVENUE	\$ 9,937	\$ 18,127	\$ 15,000	\$ 37,762	\$ 46,000



Department Overview

The Town Attorney serves as the primary legal advisor to the Town Council and provides legal guidance and support to town staff in a quasi-department head role. The Town Council contracts with the law firm of Colantuono, Highsmith & Whatley PC for legal services. Gary Bell serves as the Town Attorney. The Town Attorney's core services include:

- Serves as the legal advisor for the Town Council.
- Provides legal advice and direction to Town staff related to town projects and operations.
- Represents the Town in certain litigation matters.
- Represents the Town in the enforcement of the Municipal Code.
- Represents the Town in specific partnerships with other governmental agencies.
- Assists risk management and insurance pool in processing and evaluating all personal injury, property damage and other monetary claims against the Town, including managing claims litigation and outside counsel as necessary.
- Reviews and proposes updates to the Municipal Code to respond to changes in the law or to reflect Town needs.
- Drafts or reviews all proposed ordinances and resolutions.
- Drafts or reviews selected Town staff reports.
- Drafts or reviews contracts involving the Town as a party.
- Negotiates key transactions including property acquisitions and sales or leases.
- Attends Town Council meetings and other key Town-related meetings as required.

The Town Attorney represents the Town as a whole and does not provide legal advice to individuals or citizens. The Town Attorney's office is an independent contractor, and all billed amounts include all administrative and legal support services and are therefore not directly comparable to salaries paid to individuals performing similar work.

2018-2019 Accomplishments

- Drafted or assisted staff drafting of Municipal Code amendments to:
 - Authorizing legislative subpoenas
 - Limit amendments to use permits
 - Regulate sidewalk vendors
 - Regulate small cell wireless telecommunications facilities
 - Authorizing park rules and regulations
 - Clarifying short-term rental prohibition
- Drafted contracting forms and various agreements to facilitate Town projects.
- Provided contract review for multiple Town transactions with consultants and contractors.
- Represented the Town in litigation involving Rector Reservoir.
- Assisted with multiple Town staff code enforcement efforts.
- Assisted in drafting, reviewing, and/or revising various Town by-laws, policies, resolutions, ordinances, contracts, and related staff reports for general Town functions, including the Town Council Protocols and Electronic Document Policy.
- Provided day-to-day advice to members of the Town Council and Town staff.

2019-2020 Goals and Objectives

- Provide fair and accurate advice to the Town Council in all matters before them.
- Support and advise Town staff so they may efficiently and effectively achieve their goals.
- Enforce the Municipal Code and assist staff in achieving compliance.
- Provide timely legal review of all Town contracts, agreements, and agenda reports presented for Town Attorney review.
- Review and update Municipal Code to respond to changes in law or Town policy.
- Assist with Risk Management and prevention of litigation, specifically including applicable American

for Disabilities Act (ADA) matters.

- Implement various legal related training programs for Town Council, boards and commissions, and Town staff.

Budget Highlights

- The budget for regular contractual services is \$195,000 which includes a monthly retainer amount and funding for additional projects or needs. The Town Attorney and his staff have been within the budgetary amounts identified within their monthly retainer for general municipal services. Some matters, including litigation and code enforcement matters, may require additional budgetary amounts from the Legal Contingency Fund. These amounts are approved in advance by the Town Council or Town Manager. Legal services required by the Town include a review of contracts, agreements, ordinances, and other advisory functions.

Did You Know?

- The Town Attorney reviews approximately 180 emails per month related to Town business.
- The Town Attorney's firm includes 25 attorneys with a wide range of specializations.

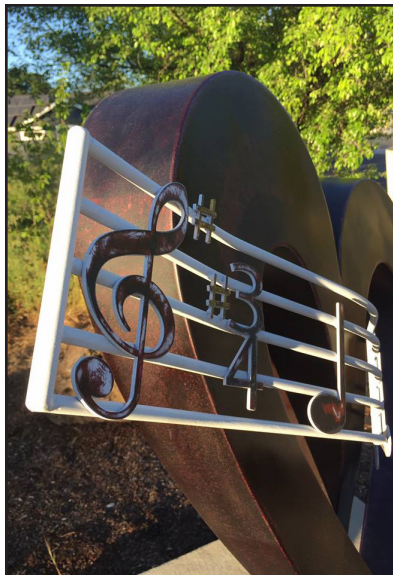


Photo Credit: Aimee Cavencia

Town of Yountville
TOWN ATTORNEY
General Fund Department 1105

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET	ADOPTED
	SUPPLIES & SERVICES				
4130	Postage & Printing	-	-	1,500	1,500
4210	Contract Services	195,766	165,908	170,000	195,000
	Total Supplies & Services	\$ 195,766	\$ 165,908	\$ 171,500	\$ 196,500
	TOTAL EXPENDITURES	\$ 195,766	\$ 165,908	\$ 171,500	\$ 196,500



Department Overview

The Office of the Town Clerk is comprised of one full-time Town Clerk and one part-time Records Coordinator. The Town Clerk is responsible for overall functions of the Office of the Town Clerk including the Town's Records and Information Management Program.

Town Clerk

Responsibilities include duties mandated by the State of California, the Yountville Municipal Code and additional duties as established by the Town Manager. The Town Clerk's duties include the following:

- Manages the Agenda Workflow System for the paperless agendas for the Town Council, Yountville Housing Authority, Parking Authority and Finance Authority, and attends and records the proceedings of all meetings.
- Prepares minutes of the Town Council, Yountville Housing Authority, Parking Authority and Finance Authority meetings;
- Administers all resolutions, ordinances, agreements, and proclamations of the Town Council;
- Manages the Town-wide Records Management Program including the implementation of the new Laserfiche Electronic Document Management System (EDMS);
- Election Official - Coordinates General Municipal and Special Elections with County Elections;
- As the Filing Officer, manages the electronic filing of Form 700s and campaign statements, as required by the Fair Political Practices Commission (FPPC) and updates the Conflict of Interest Code;
- Develops Town Clerk budget and manages multiple agreements.
- Coordinates and responds to Public Records Act Requests and Claims against the Town.
- Manages recruitment for appointments to 11 Town Boards and Commissions which includes Yountville representation on Countywide Boards and Commissions;
- Oversees Video Web-streaming and Channel 28 Programming for Town Council Meetings;
- Coordinates Municipal Code Updates;
- Posts and publishes Town legal publications according to government codes;
- Acts as custodian of the Town Seal;
- Administers the Oath of Office to all Elected and Appointed Town Officials;
- Maintains Town Council, Town Clerk and Boards and Commission pages on the Town website;
- Provides general administrative support to the Town Council; and
- Provides citizens with information related to Town Council actions and Clerk functions.

Records and Information Management (RIM) Program

The Town Clerk with support from the part-time Records Coordinator, perform the following duties related to the Town's RIM Program:

- Coordinates with departments in planning, implementing and coordinating new and existing programs, policies, procedures, and reporting related to RIM.
- Administers and coordinates the activities of the Townwide RIM program including directing operations, overseeing scanning functions, directing ongoing maintenance of the Townwide retention schedule and providing technical support and training for the RIM program and related systems.
- Maintains records systems and procedures to facilitate the orderly retention and disposition of records.
- Serves as system administrator for records management related to software systems and serve as the liaison between the Town Clerk's Office, IT, and ECS Laserfiche.
- Oversees entry of records into RIM system to ensure accuracy and compliance with Town standards and retention/disposition guidelines.
- Implements retention schedule, creates destruction notifications, and tracks progress for approval of records destruction.
- Provides additional training to users of the Laserfiche repository.
- Collaborates with user departments and staff in the Town Clerk's Office regarding issues of retention



and disposition.

- Oversees the preparation and transmission of hard copy records to be scanned.
- Maintains the Town's Public Portal used for searching the Town's public records.

2018-2019 Accomplishments

- Records Management Program
 - Implemented Laserfiche Electronic Content Management System to manage the Town's electronic and hard copy records. The project included design and implementation of new software and hardware; development and testing of Town Clerk and Public Works Department File Plans.
 - Finalizing the build of the remaining Department File Plans.
 - Completed conversion of documents from 1docstop to the Laserfiche Repository
 - Completed scanning and indexing of drawings from the gray plans rack.
 - Nearing completion of the Public Portal build.
- Technology Modernization/Government Transparency – Continued professional development as System Administration and assisted System Users with Granicus Full Solutions Upgrade which includes Legistar Agenda Workflow/Legislative Management Suite, InSite view page for Town Council, ZDRB, PRAC, YAC and Community Foundation meetings, Social Media Citizen Participation Suite (e-comment and SpeakUp), VoteCast Suite, and Boards and Commissions on-line management.
- Town Council Protocols – Nearing completion of substantial updates to the Protocols.
- Fair Political Practices Commission (FPPC) – Conducted e-filing of mandated Statement of Economic Interest - Annual Form 700.
- Municipal Code Supplements – Conducted bi-annual Municipal Code Supplement Updates.

Budget Highlights

- Records Management Program - Complete testing of Department File Plans, complete Public Portal, and work on developing and testing Workflows in the Laserfiche Repository.
- Work with Departments to prepare hard copy records for scanning and importing into the Laserfiche Repository.
- Potential funding capacity for possible intern to facilitate scanning of Town records.
- Potential implementation of new Agenda Management System.

Did You Know?

- Town Clerk managed recruitment for five (5) Board and Commissions for a total of 11 positions.
- Town Clerk and Departments of Record responded to over 16 Public Records Act (PRA) requests not including daily requests for information outside of the PRA process.
- Town Clerk/Records Coordinator, Planning and Public Works reviewed rolled maps and scanned approximately 118 into the Laserfiche Repository and disposed of well over 100 rolled maps due to being duplicates or non-final versions.
- As part of our Records and Information Program, Town staff transferred 12 boxes to storage, and 105 boxes were destroyed per the Town's Record Retention Schedule.
- Town Clerk has prepared 29 Town Council paperless agenda packets (Regular and Special Meetings), 18 sets of minutes, and has processed over 69 resolutions and thirteen (13) ordinances.

Town of Yountville
TOWN CLERK
General Fund Department 1110

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	108,569	106,384	111,811	111,811	116,728
4011	Salaries - Part Time	-	-	29,722	29,722	45,082
4013	Medicare & Fica	1,477	1,481	3,898	3,898	3,969
4020	Pers Employer Rate	22,411	27,702	34,907	34,907	38,074
4030	Deferred Compensation	7,168	7,033	7,827	7,827	8,171
4031	Payment In-Lieu Health	-	4,314	6,000	6,000	6,000
4040	Health Insurance	4,849	2,166	2,653	2,653	2,309
4042	Dental Insurance	1,771	1,419	1,446	1,446	1,446
4043	Vision Insurance	259	400	500	500	500
4044	Life/Disability Insurance	1,019	964	1,012	1,012	1,154
4049	Allocated OPEB	14,640	15,720	16,215	16,215	16,929
4052	Cell Phone Allowance	-	-	-	-	2,880
4053	Other Employee Reimbursement	280	160	480	480	600
4055	Tablet Stipend	-	-	-	-	-
4819	Allocated Liability Insurance	4,720	4,942	4,087	4,087	5,201
4839	Allocated Workers' Comp Insurance	1,394	(480)	2,843	2,843	3,867
Total Personnel		\$ 168,557	\$ 172,204	\$ 223,401	\$ 223,401	\$ 252,910
SUPPLIES & SERVICES						
4110	Office Supplies	1,451	1,205	1,300	1,300	1,300
4120	Other Supplies & Materials	1,200	745	1,200	1,200	1,200
4210	Contract Services	121,366	164,528	102,800	274,424	143,050
4250	Advertising	-	-	600	600	600
4270	Elections	1,484	333	15,000	40,000	2,500
4699	Allocated IT Costs	9,080	11,960	18,900	18,900	22,770
4710	Conference & Travel	2,243	1,947	4,800	4,800	9,050
4715	Meetings & Training	1,045	388	600	600	2,850
4720	Dues & Subscriptions	535	325	400	400	580
Total Supplies & Services		\$ 138,403	\$ 181,431	\$ 145,600	\$ 342,224	\$ 183,900
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	1,994	-	-	-
Total Capital Outlay		\$ -	\$ 1,994	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 306,960	\$ 355,629	\$ 369,001	\$ 565,625	\$ 436,810

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Clerk	0.8500	0.9000	0.9000	0.9000
Administrative Assistant	0.2000	0.1000	0.1000	0.1000
TOTAL STAFF	1.0500	1.0000	1.0000	1.0000



Photo Credit: Emma K. Morris



Department Overview

The Town's employee benefit program, based on the results of negotiated labor agreements with Yountville Employee's Association (YEA) and Yountville Employee's Mid-Management and Professional Unit (MMP) provides for retiree health benefits for those employees who meet the eligibility requirements established by CalPERS. The new vesting requirements established by Town Council, per resolution number 2796-09 approved on June 30, 2009, apply to employees hired after that date. The resolution approved the state's vesting requirements for retiree health benefits for future Town retirees in compliance with applicable state regulations and the Public Employee's Medical and Hospital Care Act (PEMHCA). The purpose of the OPEB Department is to account for the funding and costs of the Town's Other Post-Employment Benefits (Retiree Health Benefits). Costs include premiums paid for current retirees and an annual payment to the OPEB Trust for funding future retiree benefits.

On March 15, 2011, Town Council approved Resolution Number 2953-11 Authorizing Establishment of OPEB Trust Fund for Employee Retirement Health Benefits. Funds transferred to the OPEB Trust will be invested in accordance with Town Council policy adopted June 21, 2011, Resolution Number 2974-11.

Funding OPEB:

Starting in Fiscal Year 2008-09, the Town implemented an OPEB allocation charge to all General Fund and Utility Enterprise operating funds, based on a percentage of salaries, to fund the estimated current year OPEB expenses. By phasing in and increased rate, the Town was successful in setting aside funds that exceeded the current fiscal year expenses and building reserves to fund future liabilities. Town Council has also taken action to allocated additional funds for OPEB as they were available over the past four years. Town Council adopted and OPEB funding policy with the adoption of resolution number 3188-14 on June 17, 2014. The following payroll allocation rates have been implemented to fund the ARC fully:

1. 2013/14: 9.75% of full-time salaries
2. 2014/15: 12.75% of full-time salaries
3. 2015/16 - 2016/17: 14% of full-time salaries.
4. 2017/18 - 2018/19: 14.5% of full-time salaries

Accounting for OPEB:

The Town's retiree health benefits are a part of the compensation that employees earn each year, contingent on their ability to meet the eligibility requirements of the Town's program. Prior to implementation of GASB 45 the Town, along with most governments, reported expenses on a "pay as you go" basis, rather than recognizing the cost of the retiree health benefits earned by employees in that year; these two amounts may be significantly different. The calculation of that amount must be determined actuarially. The Town's Unfunded Actuarially Accrued Liability (UAAL) to be reported in the Comprehensive Annual Financial Report (CAFR) at June 30, 2018 is \$1,943,479. The Town is required to obtain an updated actuarial valuation every three years, or when substantial changes are made that could affect the liability. The Actuarial study was completed in 2018 and recommended an Annual Required Contribution (ARC) rate of 14.5%. As of March 31, 2019 the OPEB Trust Fund has a balance of \$3,802,960.

In compliance with Governmental Accounting Standards Board (GASB) Statement Number 45, effective fiscal year ending June 30, 2010, the Town implemented a new policy for accounting and reporting other post-employment benefits (OPEB). The Town's committed OPEB General Fund reserve was viewed by GASB as "pay as you go" since the Town Council had discretion over the funds and could appropriate them for purposes other than pre-funding retiree health benefits. In order for funding progress to be reported on the Town's financial statements assets must be held in an irrevocable trust fund restricted solely for the benefit of paying retiree medical benefits. An IRS approved section 115 trust fund has the benefit of generating tax-exempt investment earnings which will provide additional resources for funding future OPEB liabilities.

GASB Statement 75, which replaces Statement 45, requires the Town to have an earlier Actuarial valuation prepared in order to meet the new standards. The Town contracted with Bickmore & Associates, Inc. to prepare this actuarial valuation, which was completed during Fiscal Year 2017-18.

2018-2019 Accomplishments

- In Fiscal Year 2018-19 the Town deposited \$950,740 into the Trust Fund and covered \$139,000 in Retiree Health Insurance costs.

2019-2020 Goals and Objectives

- Complete the required salary allocations at the rate of 14.5%. The budget includes \$139,000 to pay for current retiree benefits, and \$477,600 plus interest will be a contribution to the OPEB Trust Fund. The total budget is \$616,600.

Budget Highlights

- The proposed budget for OPEB has changed only to account for salary and health premium increases and will be maintained at the 14.5% of salaries funding formula until the Actuarial study is completed.

Did You Know?

- The OPEB Trust Fund was established on June 30, 2011 and as of January 31, 2019 has a balance of \$3,802,960.

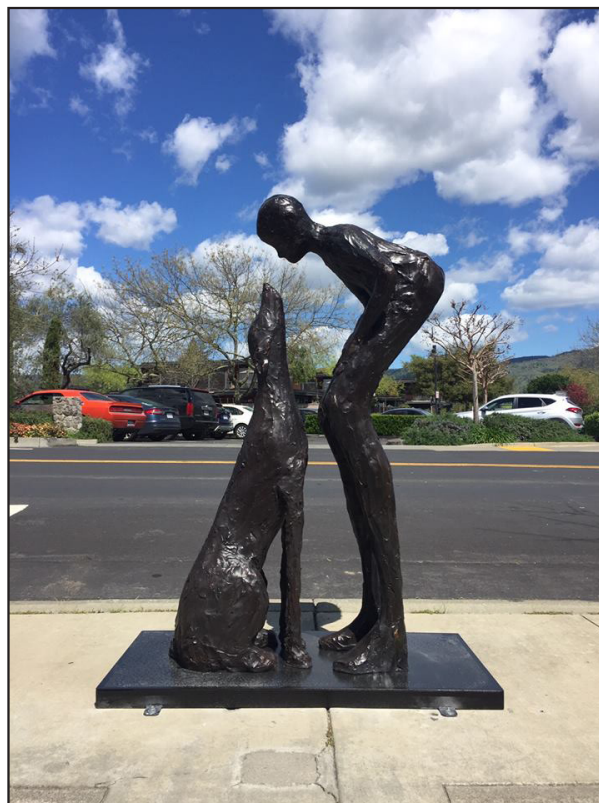


Photo Credit: Aimee Cavencia

Town of Yountville
OPEB - OTHER POST EMPLOYMENT BENEFITS
Fund 02 - Department 1900

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 28,269	\$ 4,425	\$ 5,768	\$ 5,768	\$ 7,768
REVENUE						
3301	Investment Earnings	653	565	500	2,000	1,000
	Total Revenue	\$ 653	\$ 565	\$ 500	\$ 2,000	\$ 1,000
EXPENDITURES						
4041	Retiree Health Insurance (OPEB)	118,128	127,832	139,000	139,000	139,000
4049	Payment to OPEB Trust Fund	383,729	416,350	450,740	950,740	477,600
	Total Expenditures	\$ 501,857	\$ 544,182	\$ 589,740	\$ 1,089,740	\$ 616,600
TRANSFERS IN						
3900	From General Fund	120,000	127,000	139,000	639,000	139,000
3910	Allocated OPEB	357,360	417,960	450,740	450,740	477,600
	Total Transfers	\$ 477,360	\$ 544,960	\$ 589,740	\$ 1,089,740	\$ 616,600
■ ENDING FUND BALANCE		\$ 4,425	\$ 5,768	\$ 6,270	\$ 7,768	\$ 8,768



PERS UNFUNDED ACTUARIALLY ACCRUED LIABILITY Fund 03 - Department 2000

Department Overview

The PERS Unfunded Actuarially Accrued Liability (UAAL) fund was created to establish a method for planning and setting aside funds to pay the Town's unfunded liability for pension costs.

Public Employees Retirement System (PERS) transitioned from its practice of providing one total cost for employees' pension benefits payable on an annual basis to separating costs into two categories, Normal Cost (NC) and Unfunded Actuarially Accrued Liability (UAAL). Normal PERS costs are based on a percentage applied to payroll and applied to all three tiers. The UAAL is billed by each employee tier at a fixed dollar amount. The Unfunded Actuarially Accrued Liability is the difference between the accrued liability and the value of the assets in the plan.

The actual cost of the UAAL is combined in every department budget under the PERS Employer rate. The UAAL funds are transferred into this fund for payment to PERS and investment into a Pension Rate Stabilization Trust Fund (PRSP).

2018-2019 Accomplishments

- In Fiscal Year 2018-19 \$314,326 was budgeted to be transferred from the General Fund into the UAAL. In December 2018, the Town Council approved an additional \$500,000 to be transferred from the General Fund into the UAAL, increasing the total amount remitted to the PARS UAAL Trust Fund to \$814,326.
- The balance of the PARS UAAL Trust Fund as of March 31, 2019 is \$1,963,619.

2019-2020 Goals and Objectives

- Pay PERS the required UAAL for on-going costs, and continue to grow the balance of the PRSP.

Budget Highlights

- Invest \$300,000 plus interest into the trust fund.
- Allocate \$338,548 from departments to pay for the UAAL due this fiscal year.

Did You Know?

- The PARS UAAL Trust Fund was established on December 5, 2017 and as of March 31, 2019 has a balance of \$1,963,619.



Photo Credit: Aimee Cavencia

Town of Yountville
PERS UNFUNDED ACTUARIALLY ACCRUED LIABILITY
Fund 03 - Department 2000

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ 367,560	\$ 1,961	\$ 1,961	\$ 3,461
REVENUE						
3301	Investment Earnings	617	1,346	100	1,500	1,000
	Total Revenue	\$ 617	\$ 1,346	\$ 100	\$ 1,500	\$ 1,000
EXPENDITURES						
4041	Payment to PERS UAAL Reserve Fund	-	1,266,943	314,326	814,326	350,000
4048	Pers Unfunded Actuarially Accrued Liability	-	250,037	302,183	302,183	338,548
	Total Expenditures	\$ -	\$ 1,516,980	\$ 616,509	\$ 1,116,509	\$ 688,548
TRANSFERS IN						
3900	From General Fund	366,943	900,000	314,326	814,326	350,000
3911	Allocated PERS UAAL	-	250,035	302,183	302,183	338,548
	Total Transfers	\$ 366,943	\$ 1,150,035	\$ 616,509	\$ 1,116,509	\$ 688,548
■ ENDING FUND BALANCE		\$ 367,560	\$ 1,961	\$ 2,060	\$ 3,461	\$ 4,461



Department Overview

In Fiscal Year 2018-19, the Town Council adopted a change to the Fund Balance Policy to establish a minimum emergency reserve fund. In previous years, this reserve was reflected as a fund balance allocation in the General Fund. Town Council decided to move this Committed Fund Balance for Emergency Reserve out of the General Fund and into a new separate reserve fund. Use of this fund would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020.

2018-2019 Accomplishments

- Established new reserve fund.
- Moved \$2,000,000 from General Fund Committed Fund Balance.

2019-2020 Goals and Objectives

- Continue to meet minimum reserve amount per Fund Balance Policy. Current minimum is 20% of General Fund expenditures.

Budget Highlights

- New fund has a beginning balance of \$2,000,000.

Town of Yountville
EMERGENCY RESERVE FUND
Fund 04

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
REVENUE						
3301	Investment Earnings	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN(OUT)						
3900	From General Fund	-	-	-	2,000,000	-
7900	To General Fund	-	-	-	-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000



REVENUE STABILIZATION RESERVE FUND Fund 05

Department Overview

In Fiscal Year 2018-19, the Town Council adopted a change to the Fund Balance Policy to establish a minimum revenue stabilization reserve fund. In previous years, this reserve was reflected as a fund balance allocation in the General Fund. Town Council decided to move this Assigned Fund Balance for Revenue Stabilization out of the General Fund and into a new separate reserve fund. Funds are set aside to ensure the Town could respond to an unexpected drop in tourism-based revenue.

2018-2019 Accomplishments

- Established new reserve fund.
- Moved \$2,000,000 from General Fund Assigned Fund Balance.

2019-2020 Goals and Objectives

- Continue to meet minimum reserve amount per Fund Balance Policy. Current minimum is 25% of Transient Occupancy Tax revenue.

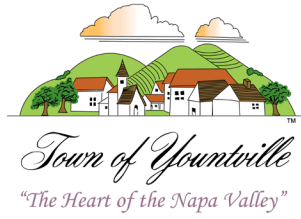
Budget Highlights

- New fund has a beginning balance of \$2,000,000.

Town of Yountville
REVENUE STABILIZATION RESERVE FUND
Fund 05

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
REVENUE						
3301	Investment Earnings	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN(OUT)						
3900	From General Fund	-	-	-	2,000,000	-
7900	To General Fund	-	-	-	-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000





Housing Opportunity Program

(1500)



HOUSING OPPORTUNITY PROGRAM General Fund Department 1500

Department Overview

The Housing Opportunity Program was initially created to account for revenue received from the Housing Fair Share Impact Fee and its associated affordable housing expenses.

No revenues or expenses are budgeted in this department for Fiscal Year 2019-20 as all revenue from Fair Share Fees will now be accounted for in Special Revenue Fund 70: Housing Opportunity Fund. This budget is only included to show the history of the program.

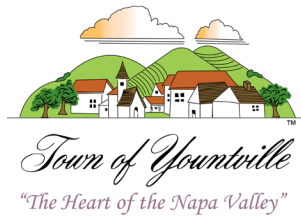
Town of Yountville
HOUSING OPPORTUNITY PROGRAM
General Fund Department 1500

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET ESTIMATED	ADOPTED
SUPPLIES & SERVICES					
4210	Contract Services	7,044	33,443	35,000	-
4280	Other Agencies	38,469	6,000	13,400	-
4310	Facilities/Grounds Maintenance	122	-	-	-
4510	Utilites - Gas & Electric	357	(23)	-	-
4515	Utilites - Water & Sewer	448	301	-	-
4802	Purchase of Property & Equip.	296,845	-	-	-
7970	Transfer to Housing Fund (70)	-	-	-	1,758,794
	Total Supplies & Services	\$ 343,285	\$ 39,721	\$ 48,400	\$ 1,758,794
	TOTAL EXPENDITURES	\$ 343,285	\$ 39,721	\$ 48,400	\$ 1,758,794

PROGRAM REVENUE					
3701	Affordable Housing Fair Share Fee**	\$ 236,318	\$ 186,635	\$ -	\$ -
3800	Miscellaneous Revenue	\$ 55	\$ 472	\$ -	\$ -
3802	Sale of Property & Equipment	\$ 296,109	\$ -	\$ -	\$ -
	TOTAL PROGRAM REVENUE	\$ 532,482	\$ 187,107	\$ -	\$ -

***Previously titled Housing in Lieu Fee*





Planning and Building Department

(2115)

Planning and Building Department Mission Statement

“The mission of the Planning and Building Department is to provide professional and equitable administration of the Town of Yountville’s codes while fostering creative and diverse design and uses for an exceptional, safe, and livable built environment.”



Department Overview

The Planning & Building Department is responsible for preparing, amending, maintaining, and implementing policies and regulations contained in the Town's General Plan, Zoning Ordinance, Design Ordinance, Subdivision Ordinance, and Building Code. The implementation of these ordinances ensures balanced land uses, orderly development, protection of public health and safety, and conservation of environmental resources.

The department is currently staffed by the Planning & Building Department Director, a Senior Management Analyst/Planning Manager, Assistant Planner, and an Administrative Assistant that is shared with the with Finance and Administration Department.

The department also manages several contracted services, including plan check and building inspection services, part-time code compliance services, and planning consultant services for projects such as the Envision Yountville General Plan Update and policy implementation process.

The department is responsible for all aspects of community development including the following functions:

- Assist citizens and applicants in understanding land use and building regulations and the entitlement process from pre-application through construction; Consult directly with applicants and provide information to the general public via the Town website, informational handouts, public notices, and press releases.
- Provide staff support to the Zoning and Design Review Board (ZDRB).
- Maintain planning and building ordinances by preparing and proposing amendments as necessary.
- Engage the public, ZDRB, and Town Council in topic-specific discussions to develop policy.
- Prepare and incorporate State-mandated codes related to building, housing, water conservation, greenhouse gas reduction, stormwater management, and air quality.
- Coordinate with outside agencies such as Napa County Environmental Management, Napa Valley Transportation Authority (NVTa), Department of Fish & Wildlife, Napa County Fire Department/CALFire, and Corp of Engineers in carrying out planning and building approvals.
- Maintain and report demographic and housing data as required to other agencies including the California Department of Housing and Community Development (HCD), Department of Finance, the Napa Valley Unified School District, and Association of Bay Area Governments (ABAG).
- Implement the Town's affordable housing goals by applying inclusionary housing policies to qualifying projects; Partner with Napa Valley Community Housing (NVCH) for the development of affordable housing; Coordinate with the Housing Authority of the City of Napa (HACN) for support services to advance the affordable housing goals and home rehabilitation programs.
- Evaluate development proposals, prepare and present staff reports, develop and draft recommendations, conditions of approval, and findings for review by the Town Council and ZDRB; Ensure post-approval project implementation.
- Evaluate and process amendments to approved projects.
- Direct and manage the Town's contract building permit plan check and inspection services.
- Perform code compliance investigations, site inspections, and compliance follow-up.
- Review applications and issue other licenses and permits as required (e.g., tree removal, home occupations, ABC reports).

2018-2019 Accomplishments

- Completed the multi-year Envision Yountville effort with adoption of the General Plan Update by the Town Council. The effort included many meetings of the Council-appointed Town Advisory Group, several community workshops, many public hearings with the Town Council and boards and commissions, management of the online resource www.envisionyountville.com, and publication of an adopted General Plan and associated Environmental Impact Report.
- Continued to incorporate interactive GIS technology on the Town website, including visually stimulating



maps for a business directory, development projects, and sustainability efforts.

- Conducted Conditional Use Permit Monitoring for 41 businesses as part of an enhanced formal monitoring program.
- Conducted regular monitoring for the thirteen (13) businesses required to participate in the Employee Parking Management Program pursuant to the terms of their respective Conditional Use Permits.
- Completed various Ordinance amendments to the Yountville Municipal Code, including those related to Accessory Dwelling Units (ADUs), Parking, Short Term Rentals, Use Permit Processing, and Small Wireless Communications Facilities.
- Conducted building permit administration and inspection for projects under construction including the Vintage House, Hotel Villagio, the Social Event Center, Restoration Hardware, Handwritten Wines, Bardessono Hotel, and various residential projects.

2019-2020 Goals and Objectives

- Implement the policies and programs identified in the newly updated General Plan, including comprehensive revisions to the Zoning and Design Ordinance.
- Continue to modernize the building permit process, including continuous updating and improvement of the online module for applicants.
- Continue to modernize the code compliance program, which will include more streamlined processes for enforcement and follow-up regarding use permit monitoring, parking management, nuisance violations, and other code compliance issues.

Budget Highlights

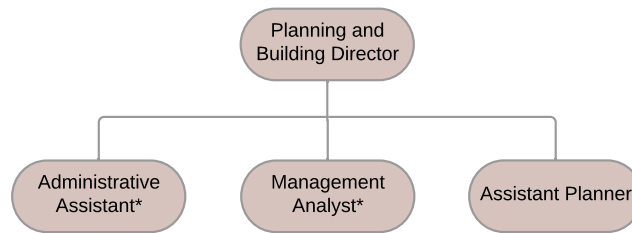
- The Contract Services budget has decreased, but still includes funding to provide assistance with regular departmental needs, including attorney services, arborist reports, on-call project planning, increased code compliance services, and General Plan policy implementation.
- Enhanced efforts in code compliance is a highlight of this budget. In Fiscal Year 2016-17, a part-time code enforcement officer from the City of Napa began assisting staff with inspections, notices and follow up. The code enforcement officer continues to serve Yountville, providing four (4) hours of code compliance technical support per week and providing direction to other staff on program. \$45,000 is included within the Contract Services budget for additional hours of assistance.
- \$25,000 budgeted for legal assistance from the Town Attorney, included in Contract Services, for development project legal issues, Municipal Code amendments, and code compliance.

Did You Know?

- Now in its second year, the Rental Registration Program requires all residential rental properties within the Town to obtain a permit. Staff manages more than 230 permits, accounting for more than 450 housing units—roughly one third of the Town's stick-built housing stock.
- The Town's Wayfinding Sign Program includes 53 participants. The program features 218 name plates for business, nonprofits, public buildings and sites. The Wayfinding Sign Program was put in place to help pedestrians find community businesses.
- The Town Council and Zoning & Design Review Board held a total of 21 public hearings related to land use from July 1, 2018 to April 30, 2019. Public hearings considered applications for Master Development Plans and Amendments, Use Permits, Design Review Entitlements, Protected Tree Removals, Appeals, and Sign Permits.
- The Town's Employee Parking Management Program includes 15 businesses with approximately 483 employee vehicles. Regular inspections occur to ensure employees park in approved locations to minimize impact on residential neighborhoods.
- The department issued 148 building permits for a total project valuation of \$7.3 million (July 2018 through March 2019).

Town of Yountville
PLANNING & BUILDING
General Fund Department 2115

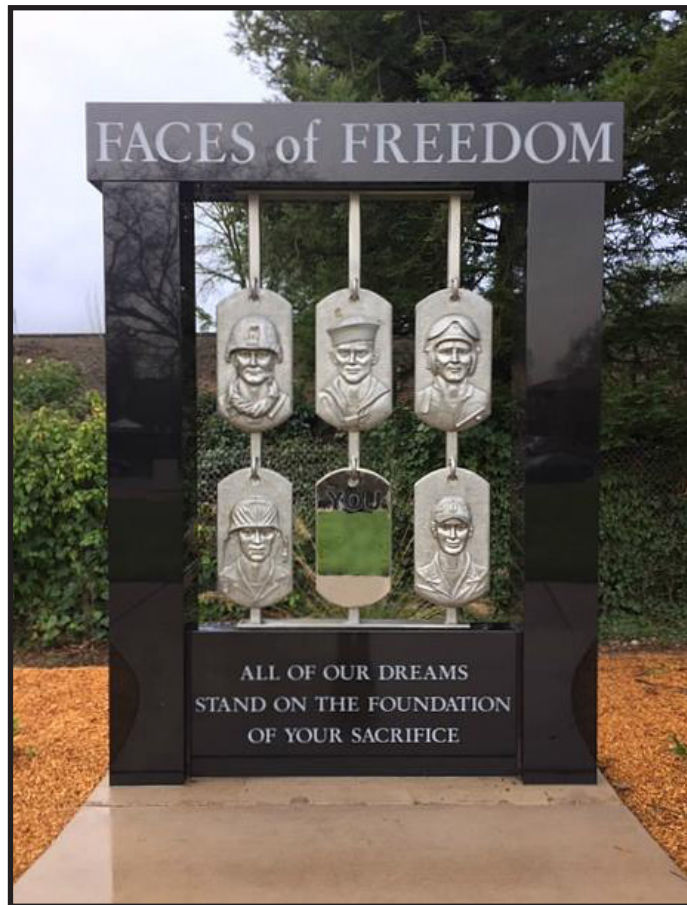
		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	235,489	260,156	423,733	429,480	456,124
4011	Salaries - Part Time	36,407	57,458	-	-	-
4012	Overtime	-	6	-	-	-
4013	Medicare & Fica	4,407	4,190	6,161	6,244	6,640
4020	Pers Employer Rate	47,656	54,417	73,823	74,157	77,380
4030	Deferred Compensation	18,406	20,790	30,264	30,666	32,443
4031	Payment In-Lieu Health	-	113	-	-	-
4040	Health Insurance	44,858	50,245	67,211	69,613	67,511
4042	Dental Insurance	4,784	4,842	6,088	6,309	6,088
4043	Vision Insurance	800	357	1,500	1,550	1,500
4044	Life/Disability Insurance	2,389	2,706	3,475	3,534	3,987
4049	Allocated OPEB	32,640	54,120	61,448	61,448	66,159
4051	Automobile Allowance	-	-	2,400	2,400	2,400
4052	Cell Phone Allowance	2,240	2,880	2,880	2,880	2,880
4053	Other Employee Reimbursement	160	360	830	878	950
4055	Tablet Stipend	1,800	-	-	-	-
4819	Allocated Liability Insurance	9,939	17,482	15,486	15,486	20,325
4839	Allocated Workers' Comp Insurance	2,931	(1,429)	10,773	10,773	15,112
	Total Personnel	\$ 444,906	\$ 528,691	\$ 706,072	\$ 715,418	\$ 759,499
SUPPLIES & SERVICES						
4110	Office Supplies	2,051	2,969	1,500	1,500	1,500
4120	Other Supplies & Materials	733	2,403	700	700	900
4130	Postage & Printing	3,640	5,903	4,000	4,000	3,000
4210	Contract Services	329,182	336,109	215,000	488,372	202,000
4225	Bank & Fiscal Agent Fees	-	5,353	3,700	3,700	5,600
4240	Building Inspection Services	93,015	111,014	100,000	100,000	100,000
4241	Plan Check Services	53,091	35,338	30,000	30,000	30,000
4330	Vehicle Maintenance	62	-	500	500	500
4699	Allocated IT Costs	21,200	27,840	34,010	34,010	40,980
4710	Conference & Travel	892	4,836	5,000	5,000	6,500
4715	Meetings & Training	665	935	1,000	1,000	1,500
4720	Dues & Subscriptions	2,198	3,096	3,000	3,000	3,000
4915	Wayfinding Signs	6,341	-	3,000	3,000	3,000
	Total Supplies & Services	\$ 513,069	\$ 535,797	\$ 401,410	\$ 674,782	\$ 398,480
	TOTAL EXPENDITURES	\$ 957,974	\$ 1,064,488	\$ 1,107,482	\$ 1,390,200	\$ 1,157,979
PROGRAM REVENUE						
3110	Building Permit Fees	84,372	84,073	30,000	52,000	35,000
3190	Tree Removal Permit	1,251	1,505	1,000	1,100	1,000
3192	Cannabis Delivery Permit	-	-	-	-	600
3195	Minor Home Occ Permit	-	-	-	-	150
3601	Planning Service Charges	120,821	93,271	45,000	49,000	45,000
3603	Rental Inspection Fee	-	-	-	-	-
3604	Rental Prog Violation Penalty	-	-	-	-	-
3605	Rental Registration	-	18,530	16,000	18,000	17,000
3606	Conditional Use Permit Monitoring Fee	-	582	23,800	23,800	23,800
3611	Plan Check Fees	105,405	64,317	20,000	20,000	25,000
3615	Way Finding Signage Fees	14,564	7,956	8,225	8,225	8,000
3625	Parking Mgmt - Vehicle Reg. Fee	7,350	9,934	21,000	22,000	35,000
3635	Parking Mgmt - Off Site Parking	4,500	17,818	11,000	45,000	11,000
3640	Storefront Display Monitoring	2,400	150	-	1,448	-
3800	Miscellaneous Revenue	126	7,750	-	250	5,000
	TOTAL PROGRAM REVENUE	\$ 340,789	\$ 305,886	\$ 176,025	\$ 240,823	\$ 206,550

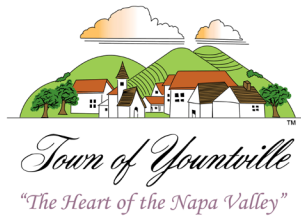


*Shared position across multiple departments

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1000	0.1000	0.1000	0.1000
Planning Director	1.0000	1.0000	1.0000	1.0000
Management Analyst	0.5500	1.0250	1.0500	1.0500
Town Clerk	0.0500	-	-	-
Financial Analyst	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.1000	0.3000	0.3000	0.3000
Office Assistant	-	-	-	-
Planning Fellow/Assistant Planner	-	1.0000	1.0000	1.0000
TOTAL STAFF	1.8500	3.4750	3.5000	3.5000







Public Safety

Law Enforcement Services (3200)

Fire & Emergency Medical Services (3201)



Department Overview

The Town has contracted with the Napa County Sheriff's Department to provide law enforcement services to the Town since incorporation on February 4, 1965. The Town and Napa County Sheriff Department agreed to terms for a three (3) year contract renewal from July 1, 2017 to June 30, 2020 which provides 160 hours per week with four (4) dedicated positions including one sergeant who serves as patrol supervisor and head of the Yountville Station, which are further supported by the full resources of the Napa County Sheriff's Department including detective and specialty resources as needed. The designated deputies provide a full spectrum of municipal law enforcement services, 24-hour a day, 7-days a week. Additional support from the Sheriff's Office, which is not so obvious, includes: personnel management (i.e., recruitment, hiring, training, etc.); equipment and vehicle issue and maintenance; dispatch services; records management; crime scene and lab processing; property/evidence management and storage; investigative services (major crime and accident); supplemental patrol services, canine services; animal services; hazardous devise mitigation; SWAT and hostage negotiation; disaster response management and training; and special event services.

The Sheriff's Department is responsible for the protection of life and property, the maintenance of order, the control and prevention of crime, and the enforcement of vehicle laws and regulations. The Town and Sheriff's Office are committed to exercising its responsibilities in a prudent and fair manner respecting individual dignity regardless of age, sex, social status, ethnic group or creed. The Sheriff's Department works with the Town of Yountville staff to help prevent and alleviate crime problems in Town and will remain flexible and innovative in attempts to find superior methods of serving the populace and responding to the law enforcement and community policing needs that are of concern to residents and visitors to Yountville.

2018-2019 Accomplishments

- The Town Council approved a three-year agreement from July 1, 2017-June 30, 2020.
- Sergeant Hallman participated in weekly staff Management Team meetings.
- Sergeant Hallman presented at the Yountville Community Emergency Preparedness Town Meeting.
- Assisted code enforcement efforts by working with the Town Code Enforcement Officer and Planning on cases.
- Provided classes for local law enforcement and fire personnel for emergency patient evacuation and treatment during active violent incidents.
- Held several public meetings and "Coffee with a Cop" events throughout Yountville this year.
- Participated in reading with the students of Yountville Elementary School on Dr. Seuss Day
- Sergeant Hallman trained and assisted the Yountville deputies in hosting public events to build their relationships with the community.
- In Yountville, the Sheriff's Office handled: 3,968 calls for service, 198 reports, 26 arrests, and 12 traffic collision investigations.
- Continued updating the Deputy Resource Binder project to better communicate up to date information that is specific to the Sheriff's service in the Town of Yountville. (The Resource Binder is available in hard copy and digital formats.)
- Installed a pharmaceutical drug drop box in the Yountville Sheriff's substation to aid the local community in safely disposing of out of date or unused medications.

2019-2020 Goals and Objectives

- Continue with community outreach through gatherings such as "Coffee with a Cop."
- Continue to provide support and recommendations for security surveillance camera deployment as needed.
- Assist Town staff in exploring a streamlined, efficient manner in which to provide for criminal prosecution of Town Ordinance as well as assist further in administrative actions when needed.
- Continue to build and utilize a partnership with some of the Community Center activities to improve access and approachability from the citizens to local deputies.

- Continue with public education and outreach on local issues from traffic safety to home safety.
- Complete updated local business emergency contact list for efficient contact of business representatives by deputies and dispatch.
- Complete a GIS map layer to identify locations in Yountville that have working video surveillance systems.

Budget Highlights

- The Public Safety Law Enforcement budget calls for a 3.9% increase or \$39,323 for a total of \$1,028,546 for 2019-20 in accordance with the three-year contract between the Town and Napa County Sheriff's Department.

Did You Know?

- The Town's \$1.6 million in property tax revenue paid by local residents and businesses does not generate enough revenue to pay for the costs of the Town's public safety costs (law enforcement and fire and emergency medical services) which are just under \$1.7 million.
- In the last calendar year, the Sheriff Department handled 3,968 calls for service.
- As parking enforcement and traffic enforcement continues to be of interest to many residents, the Sheriff Department issued 267 traffic citations in the past calendar year and 190 parking citations.



Town of Yountville
PUBLIC SAFETY - LAW ENFORCEMENT SERVICES
General Fund Department 3200

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET ESTIMATED	ADOPTED
SUPPLIES & SERVICES					
4120	Other Supplies & Materials	119	-	500	500
4210	Contract Services	913,508	951,386	989,223	1,028,546
	Total Supplies & Services	\$ 913,627	\$ 951,386	\$ 989,723	\$ 1,029,046
TOTAL EXPENDITURES		\$ 913,627	\$ 951,386	\$ 989,723	\$ 1,029,046
PROGRAM REVENUE					
3011	Sales Tax - Prop. 172 Public Safety	22,341	35,124	20,000	20,000
3201	Vehicle Code Fines	5,651	4,606	2,000	1,000
3215	Abandoned Vehicle Fee	139	-	350	-
3402	State COPS Grant	129,324	132,089	110,000	120,000
3800	Miscellaneous Revenue	-	-	335	-
	TOTAL PROGRAM REVENUE	\$ 157,455	\$ 171,819	\$ 132,350	\$ 141,000



Department Overview

The Town of Yountville provides the community with fire protection and emergency medical services by contracting for Cooperative Fire Protection services with the Napa County Fire Department (NCFD) rather than staffing its own Fire Department. The Fire Department is responsible for fire suppression, emergency medical response, fire prevention, fire investigation, public education, technical rescue, hazardous material mitigation, domestic preparedness and response, and vegetation management. We are in the second year of a two year contract per the agreement by the three (3) funding partners (Napa County, Veterans Home, and Town of Yountville). Yountville Station 12 located on Solano Avenue in Yountville is recognized as a model for regional cost sharing of local Fire and Emergency Medical Services.

The Napa County Fire Department (NCFD) which contracts with CAL FIRE as its service provider is responsible for fire protection and emergency services for all the unincorporated area of Napa County. The NCFD consists of both career firefighters, from the CAL FIRE Sonoma-Lake-Napa Unit, and volunteer firefighters from nine stations in Napa County. The fire apparatus and equipment assigned to NCFD, as part of its contract with CAL FIRE, are owned by the County of Napa.

CAL FIRE provides administrative and clerical support, logistical service center, dispatching, training, fleet maintenance and operational oversight as part of the contract. The NCFD Headquarters is located at the County of Napa Offices at 1125 Third Street in downtown Napa. The contract provides the following:

- A Fire Chief responsible for the overall operation of the Napa County Fire Department.
- An operational staff consisting of one (1) Assistant Chief, one (1) Fire Captain and eleven (11) Fire Apparatus Engineers serving the Yountville Fire Station.
- A Training Bureau consisting of one (1) Battalion Chief and two (2) Fire Captains funded by CAL FIRE, and two (2) Fire Captains and one (1) Office Assistant funded by Napa County. The Bureau provides training to both career and volunteer firefighters within NCFD.
- A Fire Marshal's Bureau consisting of a Battalion Chief (Fire Marshal), three (3) Fire Captains (Deputy Fire Marshal) Plans Examiner. The Fire Marshal's Bureau provides review and inspection for use permits, new construction and special events in the county. The Bureau also works with Napa Firewise and manages the brush chipping program.
- A dispatch center consisting of a Battalion Chief, five (5) Fire Captains and 2.75 Communications Operators funded by CAL FIRE, and one (1) Fire Captain and 3.25 Communications Operators funded by Napa County. Dispatch for NCFD is provided by the CAL FIRE Emergency Command Center (ECC) in St. Helena. The ECC also dispatches for the CAL FIRE Sonoma-Lake-Napa Unit, Calistoga Fire Department and St. Helena City Fire Department and Lake County Fire.
- Fleet Management consisting of one Fleet Equipment Manager funded by CAL FIRE and three (3) Heavy Equipment Mechanics funded by Napa County.
- An administrative Staff consisting of an Assistant Government Program Analyst, Administrative Officer, two (2) Office Technicians, Warehouse Worker and Receptionist.
- Three (3) field Battalion Chiefs funded by CAL FIRE.

The fire protection and emergency medical services contract with the Town of Yountville, Veteran's Home of California and Napa County fund one (1) Assistant Chief, one (1) Fire Captain, and (11) eleven fire apparatus engineers, with each entity paying a proportional share. The firefighters work rotating 72-hour shifts and staff Yountville Fire Station with one-two person Engine Company and one-two person ladder Truck Company. The Truck Company carries additional tools and equipment used in vehicle extrication and specialized rescue situations. The 105' Ladder is needed for large commercial buildings and the multistory structures at the California Veteran's Home. As a component of the NCFD, the Yountville Station personnel respond outside the Town through automatic and mutual aid agreements with surrounding agencies.

Station personnel are members of the Napa Interagency Rescue Team (NIRT) and the Napa Interagency Hazardous Incident Team (NIHIT). Both teams are part of a JPA and include personnel from each fire agency in Napa County. They receive specialized training in technical rescue situations and hazardous



materials incidents. Both teams are also available to respond on a regional level if requested.

Some of the risks faced by the Town of Yountville and Napa County residents are large and damaging wildfires, earthquakes, floods and other large disasters. Wildfires have substantial potential for large loss of life and property as witnessed in 2017 in Napa County. Effectively mitigating such threats requires the ability to commit available resources quickly and in the manner, the Incident Commander determines to be the most effective. Delays of any nature can allow any large scale emergency to expand out of control and increase the damage and potential loss of life.

One of the most significant benefits of the Cooperative Fire Protection system is the availability of resources for all types of emergencies. Incident Commanders have immediate access, and absolute control over all the firefighting resources in the County provided under the contract with CAL FIRE. This includes all personnel and resources within the County system. Additionally, State personnel and resources including Air Attack, hand crews from the Conservation Camps and heavy equipment such as dozers are available for emergency response from within the Sonoma-Lake-Napa Unit of CAL FIRE.

Through a series of automatic aid and contractual agreements with the other five fire agencies (Calistoga City Fire Department, St. Helena City Fire Department, Napa City Fire Department, and the American Canyon Fire Protection District) in Napa County, the NCFD augments its level of service by providing closest resource response to those areas of the County that are immediately adjacent to these jurisdictions. These agreements also include a reciprocal response of NCFD resources into adjacent jurisdictions automatically or when requested.

2018-2019 Accomplishments

- Insurance Services Office (ISO) reclassification of a four (4) for the Town of Yountville.
- Continued the Fire Inspection Program for commercial properties.
- Provided community emergency preparedness support and fire safety education programs for the Yountville Elementary School.
- Continued active participation in community outreach and education programs such as; Yountville Days, Taste of Yountville and other events.
- Several community "Hands-Only CPR" classes were taught this year within the Town.
- No major incidents or disasters effecting the Town.
- County-wide active assailant drills involving multiple agencies were completed.
- Body Armor including bulletproof vests and helmets placed on fire equipment.
- Active Assailant Policy implemented and trained on.
- Body Armor including bulletproof vests and helmets purchased for firefighters through a grant.

2019-2020 Goals and Objectives

- Continue to provide a high-quality level of fire and emergency medical services to the Yountville community while staying within the allocated budget.
- Continue the Fire Inspection Program for commercial properties; discuss a fee for inspections.
- Assist with updating the Town's Emergency Operating Plans and Procedures.
- Host informational and educational workshops with community stakeholders to demonstrate fire department operational readiness.
- Provide community emergency preparedness support for natural disasters or large scale emergencies.
- Continue to function as an active, positive, proactive component of the community, working at Town events, schools and with the public along with Town staff to provide the highest level of customer service and education to the community.
- Continue to work closely with the Napa Sheriff's office on issues of common concern and public benefit.

Budget Highlights

- The contract with Napa County Fire this year calls for an increase of \$40,000 for Operations and Maintenance increasing costs to \$835,590 for Fiscal Year 2019-20.
- The Town receives a property tax credit to support fire service costs. This year the property tax credit is estimated to increase to \$205,000. An \$85,000 increase is due to recent private property sales over the past year.
- The total cost for services is \$630,590 including the estimated Fire Tax Credit. This is less than the cost for last fiscal year due to increased revenue from fire tax credit.
- Continue to provide a high-quality level of fire and emergency medical services to our community while staying within the allocated budget.

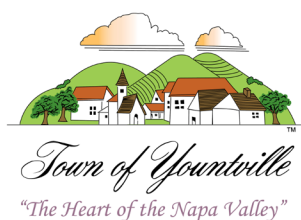
Did You Know?

- Yountville Station 12 responded to 1,890 calls during the 2018 calendar year.
- Of those 1,890 calls, 19% or 360 were incidents within Town limits.
- Equipment includes one-two person Engine Company and one-two person ladder Truck Company as well as Rescue 12 that supports the countywide Technical Rescue Team.
- Yountville Station 12 is a model of cost-effective "shared services" delivery between the County, Veterans Home and the Town of Yountville.



Town of Yountville
PUBLIC SAFETY - FIRE & EMERGENCY MEDICAL SERVICES
General Fund Department 3201

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services	712,608	728,548	768,333	768,333	835,590
	County Fire Property Tax Credit Offset	(150,894)	(182,111)	(120,000)	(120,000)	(205,000)
	Total Supplies & Services	\$ 561,714	\$ 546,437	\$ 648,333	\$ 648,333	\$ 630,590
	TOTAL EXPENDITURES	\$ 561,714	\$ 546,437	\$ 648,333	\$ 648,333	\$ 630,590



Public Works Department

Administration & Engineering (4301)

Streets Maintenance (4305)

Parks Maintenance (4320)

Government Buildings (4325)

Public Works Department Mission Statement

"The mission of the Town of Yountville Public Works Department is providing beautiful parks, safe streets, and high quality water and wastewater treatment while creating an inviting public environment to both live and visit."



Department Overview

The Public Works Administration and Engineering Division provides the administrative support for all Public Works Divisions and is responsible for the overall management and direction of the Public Works Department including the Capital Improvement Program (CIP), agreements, contracts, regulations, programs, procedures, and policy for streets, parks, facilities, water distribution, wastewater treatment, and wastewater collections systems and processes. The Department provides a variety of projects and support services to both internal and external customers. Staff ensures private development projects comply with applicable State and Federal regulations and Town of Yountville Public Works Standards.

The Public Works Administration and Engineering Division are staffed by a Public Works Director, a Deputy Director, an Engineering Technician and a shared (Finance) Senior Management Analyst. This lean staff, along with Municipal Operations and Utilities Division staff manage the day to day operations and planning for the Public Works Department. The department also administers a significant number of programs including the Capital Improvement Program (CIP), Pavement Management, Floodplain Management, National Pollutant Discharge Elimination System (NPDES) for Municipal Storm Water, Water Conservation, and ADA Programs.

The budget includes funding for the National Pollutant Discharge Elimination System (NPDES), Department of Water Resources, and Regional Water Quality Control Board Storm Water Permit fees. The fees include the Year Three Monitoring and reporting requirements for the "Measure A" Flood Projects. There is also a contract with Napa County Flood Control & Water Conservation District to manage the Napa County Storm Water Pollution Prevention Program (NCSWPPP). This includes a program to clean Hopper creek and the Town's segment of Beard Ditch.

The Public Works Department continues to refine the process for delivering projects while utilizing Town staff. This process results in a more effective and efficient department. Examples include improving regulatory compliance, increasing employee safety, reducing the risk of liability, reducing purchasing costs, assessing infrastructure, reducing energy costs, coordinating with other departments, increased training and staff development, and improving procedures and customer service.

The Administration and Engineering Division also supports the Planning & Building Department for development and plan review and other planning and administrative functions that relate to approval of private development projects. Staff has a process to allow for costs recovery when working on private development projects.

2018-2019 Accomplishments

- Completed the design and construction of 24 Capital Improvement Projects within budget, and on schedule while meeting the expectations of the public.
- Coordinated with the Planning and Building Department to provide plan review services on private development projects such as RH Gallery, Handwritten, Bardessono Hotel Executive Suite, Villagio Hotel Rooms, executive suites, and Conference Center, Lot Line adjustment for residence on Tallent Lane and other various residential projects.
- Completed the Sports Courts at Vineyard Park Renovation Project (PK-0017).
- Completed the Washington and Jefferson Street Bridge Barrier Rails Project (ST-0018).
- Completed the Yount Street Water Main and Lateral Replace Project (WA-0010).
- Completed Yount Street Rehabilitation Project (using Measure T monies) (MT-3019).
- Completed the Post Office and Sherriiff Annex Roof Replacement (CF-0021).

2019-2020 Goals and Objectives

- Complete the design and construction of 30 Capital Improvement Projects (CIP) within budget and on schedule while meeting the expectations of the public. This will include design and construction of the Annual Street Maintenance and Paving Program (using Measure T MT-3020, Gas Tax GT-3020, and



PUBLIC WORKS - ADMINISTRATION & ENGINEERING

General Fund Department 4301

SB1 Funds SB 6020), water and wastewater infrastructure projects.

- Begin Construction on Oak Circle Bridge and Path Project (PK-0003).
- Coordinate with the Planning and Building Department and provide plan review services and engineering services on private development projects.
- Refine work plan and budgets for Measure T, SB1 and Gas Tax (HUTA) funds. This requires the Town to submit five-year plans per the program requirements. These plans are updated biannually with reports on project completion submitted on an annual basis.

Budget Highlights

- The overall budget is increased by \$39,583 (5.7%) due to an increase in salaries.
- The operating budget is decreased from the estimated budget by \$8,889 (5.4%) due to a decrease in contract services (4210).
- Funding from Measure T, SB1 and Gas Tax and will continue to take the place of projects previously funded by the General Fund. The expected combined revenue for these funds is approximately \$660,000, and will adequately fund the Annual Street Maintenance Paving Program without additional General Fund support.
- Continuation of design and management services using Town staff in-house and working with outside consultants on an as-needed basis.

Did You Know?

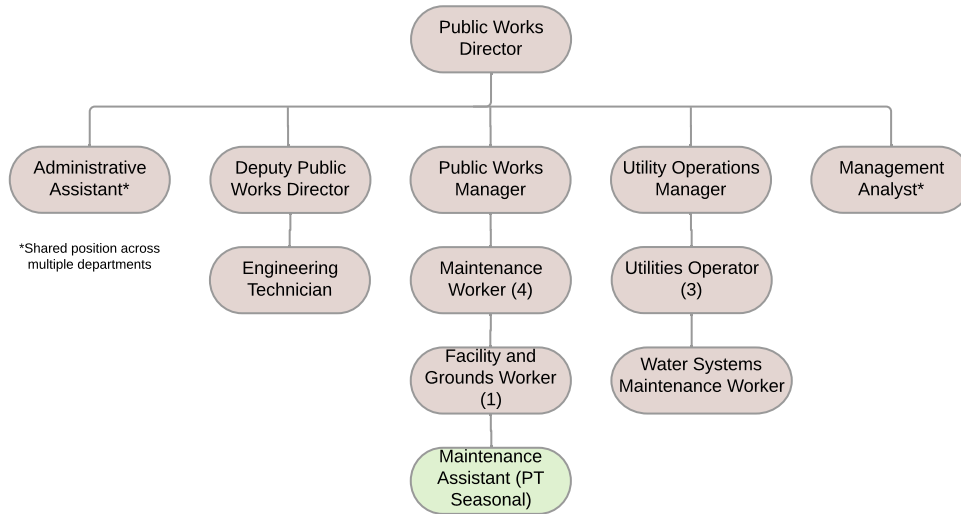
- As of March 2019, staff issued 63 Encroachment Permits, compared to 46 that were issued as of March 2018. 65 permits were issued in total last fiscal year.
- All 23 projects and programs included in Fiscal Year 2018-19 Capital Improvement Programs or projects are either complete or under construction.
- The Public Works Director led 47 Monday morning Tailgate Safety meetings at the Town Corporation Yard for Public Works staff.

Town of Yountville
PUBLIC WORKS - ADMINISTRATION & ENGINEERING
General Fund Department 4301

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	317,692	348,194	327,683	333,430	341,595
4011	Salaries - Part Time	26,707	-	-	-	-
4012	Overtime	-	-	500	500	500
4013	Medicare & Fica	6,460	4,784	4,759	4,842	4,963
4020	Pers Employer Rate	48,803	44,931	37,527	37,861	40,024
4030	Deferred Compensation	23,528	27,467	23,551	23,953	24,437
4031	Payment In-Lieu Health	-	-	12,000	12,000	12,000
4040	Health Insurance	43,035	43,201	31,886	34,288	35,042
4042	Dental Insurance	4,997	4,728	3,336	3,557	3,336
4043	Vision Insurance	1,523	557	4,500	4,550	4,500
4044	Life/Disability Insurance	2,870	3,246	2,800	2,859	3,231
4049	Allocated OPEB	41,400	43,920	47,522	47,522	49,546
4050	Tuition Reimbursement	-	-	1,200	1,200	1,200
4051	Automobile Allowance	-	-	4,800	4,800	4,800
4052	Cell Phone Allowance	5,640	9,240	8,640	8,640	8,640
4053	Other Employee Reimbursement	1,275	175	6,070	6,118	7,150
4055	Tablet Stipend	-	1,800	-	-	-
4819	Allocated Liability Insurance	12,354	13,871	11,976	11,976	15,222
4839	Allocated Workers' Comp Insurance	3,650	(1,270)	8,331	8,331	11,318
Total Personnel		\$ 539,933	\$ 544,845	\$ 537,081	\$ 546,427	\$ 567,504
SUPPLIES & SERVICES						
4110	Office Supplies	1,589	489	800	800	800
4120	Other Supplies & Materials	9,069	3,496	5,000	5,000	5,000
4130	Postage & Printing	59	-	500	500	500
4210	Contract Services	15,050	10,355	22,000	34,329	22,000
4250	Advertising	-	-	1,500	1,500	1,500
4280	Other Agencies	61,206	33,980	86,000	91,720	87,000
4310	Facilities/Grounds Maintenance	-	-	100	100	1,000
4320	Equipment Maintenance	-	37	100	100	1,000
4330	Vehicle Maintenance	85	75	1,000	1,000	1,000
4510	Utilities - Gas & Electric	-	-	600	600	600
4515	Utilities - Water & Sewer	647	747	800	800	900
4699	Allocated IT Costs	18,521	24,360	28,140	28,140	33,900
4710	Conference & Travel	2,243	4,058	6,000	6,000	6,000
4715	Meetings & Training	854	1,869	2,000	2,000	2,500
4720	Dues & Subscriptions	1,021	588	1,000	1,000	1,000
Total Supplies & Services		\$ 110,343	\$ 80,054	\$ 155,540	\$ 173,589	\$ 164,700
TOTAL EXPENDITURES		\$ 650,277	\$ 624,898	\$ 692,621	\$ 720,016	\$ 732,204
PROGRAM REVENUE						
3199	Encroachment Permit	10,728	19,903	7,500	10,932	5,000
3602	Engineering Service Charges	5,498	8,014	2,000	2,000	2,500
3800	Miscellaneous Revenue	195	-	-	-	-
TOTAL PROGRAM REVENUE		\$ 16,421	\$ 27,917	\$ 9,500	\$ 12,932	\$ 7,500



PUBLIC WORKS - ADMINISTRATION & ENGINEERING General Fund Department 4301



	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1000	0.1000	0.1000	0.1000
Public Works Director	0.4000	0.4000	0.4000	0.4000
Deputy Public Works Director	0.7500	0.7500	0.7500	0.7500
Public Works Manager	0.0500	0.1000	0.1000	0.1000
Engineering Technician	0.7500	0.7500	0.7500	0.7500
Management Analyst	0.5000	0.4000	0.4200	0.4200
Utility Operations Manager	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.1500	0.1000	0.1000	0.1000
Office Assistant	-	-	-	
Finance Director	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	2.8000	2.7000	2.7200	2.7200



Department Overview

The Streets Maintenance Division of the Public Works Department provides for the maintenance and repair of the Town's streets and sidewalk related infrastructure which includes:

- 8.45 miles of paved streets
- 5.6 miles of storm drainage systems (300 Catch Basins, Finnell Storm drain structures, three (3) sedimentation basins and associated infrastructure)
- 225,000 square feet of sidewalks
- 25,000 linear feet of curbs & gutters
- 300 different traffic control and directional signage (street, stop, traffic control, etc.)
- Striping and painting
- 130 Street lights
- 300 trees in the public right-of-way
- Vegetation removal in public right-of-way

This maintenance effort does not include the private streets located within the mobile home parks, a few streets in private Home Owner's Associations, and Tallent Lane. Also not included in the Town's streets and sidewalk maintenance responsibility is the infrastructure of the Veterans Home of California as this is a state property and that infrastructure is maintained by the State.

The Streets Division is managed by the Public Works Manager and includes one (1) Maintenance Worker. The Division utilizes outside contractors for services outside of staff capabilities. Examples of contracted services include street sweeping, street striping and curb painting, and tree care services in the public right-of way. The Streets Division is also responsible for the maintenance and construction of Yountville's unique wood framed sign and wood post street identification signs. These signs date back to the 1975 Lawrence Halprin General Plan.

The Streets Division also does work to address street associated projects in the Americans with Disabilities Act (ADA) Self Evaluation Transition Plan (SETP) projects, Urban Forest Management program, Street Signs and Markings program, Town Wide drainage projects, sidewalk, and curb, and gutter projects, which are listed in the Capital Improvement Program (CIP) Program and budget.

The Streets Division is also responsible for oversight of Town creeks, and the Town's Storm Water Pollution Prevention Program (SWPPP) and compliance with the National Pollution Discharge Elimination System (NPDES) which is administered in partnership with Napa County Flood Control District. The Town also uses a contracted street sweeping service for the bi-weekly sweeping schedule.

2018-2019 Accomplishments

- Performed annual inspection of Town's storm drain system. This includes drains, swales and all inlets and outfalls for compliance with NPDES permit.
- Performed annual Floodwall inspection, training and all documentation.
- Refreshed and re-marked all painted curbs in Town.
- Worked on integrating Accela Asset Management software and initiate building data base for assisting with reporting and budgeting tasks.
- The Urban Forest Management Program continued with year two. This program involves trimming all trees in Town at least once in the three-year cycle.
- Updated and refreshed existing painted wooden Town Hall and Town limits entry signs.
- Continued to pursue and track training opportunities for professional, personal and safety related topics. This included a variety of methods including peer and professional organizations, conferences, online and onsite training.



2019-2020 Goals and Objectives

- Perform annual inspection of Town's storm drain system. This includes drains, swales and all inlets and outfalls for compliance with NPDES permit.
- Perform annual Floodwall inspection and all documentation.
- Continue to expand use of GIS in a more complete and comprehensive manner. This includes capturing additional assets to create a more robust system. The tasks will include creating new map layers for internal, and external use.
- Continue to integrate Accela Asset Management software and begin building data base for assisting with reporting and budgeting tasks.
- The Urban Forest Management Program continues with year three. This program involves trimming all trees in Town at least once in the three-year cycle.
- Continue to pursue and track training opportunities for professional, personal, and safety-related topics. This should include a variety of methods including peer and professional organizations, conferences, online and onsite training.

Budget Highlights

- The overall budget is slightly increased by \$11,776 (3%) due to an increase in operations costs, and contract services.
- Slight decrease (.17%) in personnel costs reflects a shift in personnel staffing to accurately reflect tasks performed across the Public Works budget units.
- An increase in contract services (4210) of \$10,785 reflects increased costs in contracted Street Sweeping Services from \$39,215 to \$50,000.

Did You Know?

- 214 miles of streets were swept, which includes two (2) times a month during the winter, spring and summer. In the fall leaf season the Town is swept every Friday.
- 76 replacement signs were installed. These included 25 Path Rules signs, 25 Path Warning signs, 10 Slippery When Wet signs, 10 No Parking Stopping or Standing signs, and 6 Bocce Ball Rules signs.
- 4 wooden direction signs were updated and refreshed.
- Painted 5,550 Linear Feet (LF) of Red paint, 243 LF of White, 127 LF of Blue, 123 of Yellow, and 163 LF of Green paint.

Town of Yountville
PUBLIC WORKS - STREETS MAINTENANCE
General Fund Department 4305

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	128,617	120,337	126,984	126,984	123,016
4011	Salaries - Part Time	13,800	-	-	-	-
4012	Overtime	2,483	1,869	2,000	2,000	2,100
4013	Medicare & Fica	2,879	1,630	1,843	1,843	1,791
4020	Pers Employer Rate	22,055	22,627	28,636	28,636	33,468
4030	Deferred Compensation	6,667	5,863	8,878	8,878	8,600
4031	Payment-In Lieu Health	-	352	-	-	-
4040	Health Insurance	31,185	29,675	32,345	32,345	30,324
4042	Dental Insurance	3,314	2,950	3,060	3,060	2,881
4043	Vision Insurance	-	-	-	-	-
4044	Life/Disability Insurance	1,148	1,174	1,176	1,176	1,239
4049	Allocated OPEB	17,040	17,400	18,419	18,419	17,845
4053	Other Employee Reimbursement	-	40	-	-	-
4819	Allocated Liability Insurance	6,227	5,552	4,641	4,641	5,482
4839	Allocated Workers' Comp Insurance	1,842	(540)	3,229	3,229	4,076
	Total Personnel	\$ 237,257	\$ 208,928	\$ 231,211	\$ 231,211	\$ 230,822
SUPPLIES & SERVICES						
4110	Office Supplies	-	148	800	800	800
4120	Other Supplies & Materials	23,979	20,489	22,300	22,300	22,300
4210	Contract Services	33,704	39,851	64,215	64,215	75,000
4310	Facilities Maintenance	34,668	10,087	9,000	9,000	9,000
4320	Equipment Maintenance	4,000	607	4,000	4,000	4,000
4330	Vehicle Maintenance	5,065	1,743	3,000	3,000	3,000
4510	Utilities - Gas & Electric	22,988	22,865	26,280	26,280	26,280
4520	Waste Disposal & Recycling	439	599	500	500	600
4699	Allocated IT Costs	10,911	14,400	16,040	16,040	19,320
4710	Conference & Travel	-	2,709	5,000	5,000	3,000
4715	Meetings & Training	176	192	1,000	1,000	1,000
4720	Dues & Subscriptions	60	145	2,000	2,000	2,000
	Total Supplies & Services	\$ 135,990	\$ 113,835	\$ 154,135	\$ 154,135	\$ 166,300
CAPITAL OUTLAY						
5700	Machinery & Equipment	7,330	805	3,000	3,000	3,000
	Total Capital Outlay	\$ 7,330	\$ 805	\$ 3,000	\$ 3,000	\$ 3,000
	TOTAL EXPENDITURES	\$ 380,577	\$ 323,568	\$ 388,346	\$ 388,346	\$ 400,122

PUBLIC WORKS - STREETS MAINTENANCE

General Fund Department 4305

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2500	0.3000	0.3000	0.3000
Utility Operations Manager	0.0250	-	-	-
Maintenance Worker	0.9000	0.7750	0.7750	0.9750
Utility Operator	0.0750	0.0250	0.0250	-
Facility & Grounds Worker	0.3500	0.4000	0.4000	0.0500
TOTAL STAFF	1.6500	1.5500	1.5500	1.3750





Department Overview

The Parks Maintenance Division of the Public Works Department maintains the Town's parks and the various infrastructure found in our parks. The Division provides a range of vegetation management and beautification services utilizing a variety of methods to manage vegetation for all parks, paths and our open space.

This Division includes the urban forest management plan which requires that every Town-owned tree is inspected and trimmed as needed at least once in a three (3) year period. This work is performed by a tree maintenance contractor and each of the crews from this contractor is accompanied by a certified arborist.

This division is supervised by the Public Works Manager, and consists of two employees, one (1) Maintenance Worker and one (1) Facilities & Grounds Worker position. One additional part-time worker provides assistance with servicing the parks restrooms and trash pickup for 18 hours per week, in a not to exceed 960-hour limit annually.

Funds are also budgeted for an additional seasonal worker who may be utilized during the heavy workload of the summer season (May through September) for a total of 350 hours to help maintain current service delivery levels.

In the spring of 2019 the Division began transitioning away from the use of Glyphosate's (Roundup) in the Town parks and path system. Parks staff will be transitioning to more environmentally friendly products. The costs of these products is about three (3) times more than the current products. It is not clear what other tactics and strategies might need to be employed as staff works to implement this program.

Responsibilities for Town Parks Maintenance staff include:

- Parks: Yountville Community, Veterans Memorial, Van de Leur, Forrester, "Three Weir Park" on Forrester Lane, Vineyard, Toyon Terrace Tot Lot, Hopper Creek and Oak Circle Park.
- Pathways: Hopper Creek (Finnell to Yount), Hopper Creek (along Heather Street), Hopper Creek (Mission to Town limits), Holly Street to Heritage Way, and Washington Park Subdivision (three (3) entrances to Forrester Park); Heritage Way to Bardessono Hotel, Lande Way to Yount Street, Washington Street at Hopper Creek, and Veterans Memorial Park (south end).
- Assist with Facilities for grounds maintenance at Town Hall, Community Hall, Community Center, Library, and Post Office.

2018-2019 Accomplishments

- Continued to maintain park and path system at a high level. This included installation of additional drought-tolerant landscaping and drip irrigation in the Town's park system. These assets were captured with smart devices and added to the assets on the Town's GIS system.
- Participated in the Town's 4th Annual Arbor Day Community Tree Planting event, planting one (1) native oak tree at Vineyard Park. This was accomplished with help from students at the after-school program and Town Council members.
- Initiated stages of use for GIS and Accela Asset Management system to create efficiency and effectiveness using technology. This includes capturing additional assets and updating those assets in the inventory as needed.
- Continued to pursue and track training opportunities for professional, personal, and safety-related topics. This included a variety of methods such as peer and professional organizations and conferences, online training and onsite training.
- Continued to provide superior customer service to the Town and its citizens.

2019-2020 Goals and Objectives

- Continue to provide superior customer service to the Town and its citizens.

- Continue to maintain the Town's park and path system at a very high level.
- Utilize GIS and Accela Asset Management system to create efficiency and effectiveness in work order management.
- Continue to pursue and track training opportunities for professional, personal, and safety-related topics. This will include a variety of methods including peer and professional organizations and conferences, online training and onsite training.

Budget Highlights

- A budget increase of \$29,251 (5%) reflects an increase in personnel costs to accurately reflect tasks performed across the Public Works budget units.
- The operations budget is increased by \$15,510 (7%) due to the costs to resurface the basketball court at Vineyard Park (\$5,000) an increase for herbicides to \$3,000 as the Town transitions to a non-Glyphosate products for weed control, and an increase of \$5,610 for Allocated IT Costs (4699).

Did You Know?

- Public Works crews provided 100,000 Mutt Mitts for pet waste removal in the Town-wide network.
- Approximately 100 new drought tolerant plants were added at Vineyard Park between the restroom and the basketball court. 20 new drought tolerant plants were added at the entrances of the Tennis/ Pickle ball courts.
- A new art piece titled "Faces of Freedom" was installed at Veterans Park with custom planting provided by Town staff.



Town of Yountville
PUBLIC WORKS - PARKS MAINTENANCE
General Fund Department 4320

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	122,380	173,867	186,591	186,591
4011	Salaries - Part Time	40,273	16,378	25,000	25,000
4012	Overtime	1,557	2,203	1,500	1,500
4013	Medicare & Fica	4,855	3,658	4,020	4,020
4020	Pers Employer Rate	19,438	18,575	22,151	22,151
4030	Deferred Compensation	6,441	7,084	13,050	13,050
4031	Payment In-Lieu Health	-	3,661	-	-
4040	Health Insurance	16,509	25,597	27,348	27,348
4042	Dental Insurance	3,427	4,833	5,539	5,539
4044	Life/Disability Insurance	1,085	1,591	1,723	1,723
4049	Allocated OPEB	16,800	25,560	27,067	27,067
4052	Cell Phone Allowance	-	-	960	960
4053	Other Employee Reimbursement	-	129	-	-
4819	Allocated Liability Insurance	6,338	9,231	6,820	6,820
4839	Allocated Workers' Comp Insurance	1,868	(890)	4,744	4,744
	Total Personnel	\$ 240,972	\$ 291,477	\$ 326,513	\$ 326,513
					\$ 340,254
SUPPLIES & SERVICES					
4110	Office Supplies	-	6	300	300
4120	Other Supplies & Materials	41,755	41,716	37,900	37,900
4210	Contract Services	27,416	55,931	29,600	29,600
4310	Facilities Maintenance	19,648	5,919	21,800	21,800
4320	Equipment Maintenance	4,004	2,899	3,000	3,000
4330	Vehicle Maintenance	10,069	7,400	6,000	6,000
4420	Equipment Rental	589	725	1,000	1,000
4510	Utilities - Gas & Electric	6,509	6,650	7,500	7,500
4515	Utilities - Water & Sewer	48,902	64,783	66,000	66,000
4520	Waste Disposal & Recycling	20,026	8,382	15,000	15,000
4699	Allocated IT Costs	10,911	14,400	27,420	27,420
4710	Conference & Travel	-	434	1,200	1,200
4715	Meetings & Training	507	1,414	2,000	2,000
4720	Dues & Subscriptions	80	-	700	700
	Total Supplies & Services	\$ 190,415	\$ 210,658	\$ 219,420	\$ 219,420
					\$ 234,930
CAPITAL OUTLAY					
5700	Machinery & Equipment	7,899	1,580	3,000	3,000
	Total Capital Outlay	\$ 7,899	\$ 1,580	\$ 3,000	\$ 3,000
					\$ 3,000
	TOTAL EXPENDITURES	\$ 439,286	\$ 503,715	\$ 548,933	\$ 548,933
					\$ 578,184
PROGRAM REVENUE					
3191	Tree Removal In Lieu Fee	1,055	2,367	1,000	1,000
3801	Refunds & Reimbursements	10,433	10,736	12,000	12,000
3803	Donations & Contributions	2,500	-	-	-
	TOTAL PROGRAM REVENUE	\$ 13,988	\$ 13,103	\$ 13,000	\$ 13,000
					\$ 16,420



PUBLIC WORKS - PARKS MAINTENANCE
General Fund Department 4320

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2000	0.2500	0.2500	0.2500
Maintenance Worker	1.0500	1.0500	1.0500	1.3250
Facility & Grounds Worker	0.3500	1.3000	1.3000	0.9500
TOTAL STAFF	1.6500	2.6500	2.6500	2.5750

Department Overview

The Government Buildings Division of the Public Works Department is responsible for providing maintenance and repair services to the Town-owned buildings which include:

- Town Hall: 8,000 square feet
- Post Office: 7,000 square feet
- Sheriff's Office: 7,500 square feet
- Corporation Yard Buildings: 40,000 square feet
- Yountville Community Center: 11,100 square feet

This division is supervised by the Public Works Manager and currently includes two full-time employees who maintain 81,600 square feet of facilities.

The budget includes funding for a contracted tree service firm comprised of a certified arborist on staff, janitorial services firm and janitorial supplies and related equipment. Funding is also included for employee training and development.

Supplies and Services include telephone costs, utility costs, heating and air conditioning (HVAC) system maintenance, plumbing repairs, painting, fire alarm, security, and energy management. There is a custodial service contract for two (2) days a week servicing Town Hall, Community Hall, the Community Center, the Library and the Sheriffs Annex at the Post Office.

This year the budget is increased to cover the costs previously budgeted in a separate department that was used for the Community Center (01-5407). \$26,000 of services and supplies was maintenance of Government Buildings (01-4325) staff or a contractor, and reflected in this department.

The pool will be transitioned back to the Veterans Home in fiscal year 2019-20 as the lease for the pool was not renewed. Pool expenses included personnel costs previously allocated in the Parks and Recreation Pool budget (5405). These personnel costs have been reallocated to the Government Buildings (4325) budget. The majority of these costs were for overtime tasks on the weekends and Holidays.

The following "Town-wide" expenses are incurred for the following buildings:

- Community Center, Library, and Plaza: 11,100 square feet
- Community Hall: 8,000 square feet
- Bardessono Sewer Lift Station: 4,000 square feet
- Wastewater Treatment Plant Control Building: 10,000 square feet
- Wastewater facilities are included in the Wastewater Enterprise Fund (4510 and 4515)

The addition of the Solar Array in the parking lot at Community Center and Community Hall was energized during the summer of 2018. The contract for this infrastructure calls for fixed costs over the 20 year contract period. The costs savings for this infrastructure is in the fixed costs for the energy produced and purchased from the owner of the solar arrays over the 20 year contract period.

2018-2019 Accomplishments

- The Solar Array came online and produced fixed costs green energy for the Community Center/Community Hall.
- Continued to develop and Integrate GIS when possible by including assets within the facilities infrastructure.
- Managed the annual Urban Forest/tree maintenance program for Town facilities including 105 trees.
- Continued to pursue and track training opportunities for professional, personal, and safety related topics including industry professional organizations and conferences, online training and targeted on-site training.



2019-2020 Goals and Objectives

- Develop and refine asset service life and replacement program and incorporate into Accela Asset Management Program.
- Incorporate additional budget and maintenance requirements for facilities into annual work plan.
- Continue to develop and Integrate GIS when possible by including assets within the facilities infrastructure.
- Manage the annual Urban Forest/ tree maintenance program for town facilities which includes 105 trees.
- Continue to pursue and track training opportunities for professional, personal, and safety related topics including industry related professional organizations and conferences, online training and targeted on-site training.

Budget Highlights

- The overall budget is increased by \$105,484 (30%) due to a reallocation in personnel costs, and contract services.
- A reallocation of personnel due to the closure of the pool that were previously budgeted in the Parks and Recreation Pool & Aquatic programs (01-5407). The majority of these costs were for overtime tasks on the weekends and holidays, and daily pool maintenance tasks.
- \$25,306 in contract services (4210) was shifted from Parks and Recreation Community Center Operations budget (01-5408) to this department.
- The reclassification of the Facilities & Grounds Worker to Maintenance Worker II to fully utilize the skillset of the employee to accomplish tasks that are in alignment with the Maintenance Worker position.
- A decrease of \$9,000 in facilities maintenance (4310) is due to the completion of the replacement of the fluorescent light fixtures with LED fixtures in the Post Office.
- A loan from the State of California Energy Resources Conservation and Development Commission was disbursed on June 30, 2011 for the amount of \$200,000. \$18,758.02 in principal and \$1,911.08 in interest is budgeted to make timely debt payments. The Final Payments are scheduled for December 2022.

Did You Know?

- 105 trees located on Town facility property were trimmed, inspected and managed.
- The Town Public Works staff supported 20 special community events.
- 54 lights were replaced at the Post Office from fluorescent lighting to LED.

Town of Yountville
PUBLIC WORKS - GOVERNMENT BUILDINGS
General Fund Department 4325

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	87,685	100,389	105,977	105,977	154,645
4012	Overtime	1,422	1,713	1,000	1,000	1,200
4013	Medicare & Fica	1,233	1,416	1,543	1,543	2,256
4020	Pers Employer Rate	12,185	8,720	10,134	10,134	12,586
4030	Deferred Compensation	4,145	4,873	7,418	7,418	10,825
4031	Payment In-Lieu Health	-	3,196	-	-	-
4040	Health Insurance	9,279	10,175	10,832	10,832	21,446
4042	Dental Insurance	2,577	2,602	2,671	2,671	3,654
4044	Life/Disability Insurance	764	908	971	971	1,600
4049	Allocated OPEB	11,760	14,280	15,375	15,375	22,439
4819	Allocated Liability Insurance	3,557	4,541	3,873	3,873	6,891
4839	Allocated Workers' Comp Insurance	1,053	(460)	2,694	2,694	5,124
	Total Personnel	\$ 135,661	\$ 152,355	\$ 162,488	\$ 162,488	\$ 242,666
SUPPLIES & SERVICES						
4110	Office Supplies	-	23	300	300	300
4120	Other Supplies & Materials	8,563	5,916	5,000	5,000	5,000
4210	Contract Services	28,301	31,732	26,260	26,260	51,316
4310	Facilities Maintenance	13,300	24,077	23,100	23,100	14,100
4320	Equipment Maintenance	96	547	2,000	2,000	2,000
4325	Vehicle Maintenance	2,827	1,502	1,500	1,500	1,500
4510	Utilities - Gas & Electric	17,105	22,671	24,000	24,000	23,000
4515	Utilities - Water & Sewer	19,959	27,930	25,000	25,000	30,000
4520	Waste Disposal & Recycling	2,193	2,994	3,500	3,500	4,500
4699	Allocated IT Costs	7,991	10,480	13,450	13,450	16,200
4710	Conference & Travel	-	66	2,000	2,000	2,000
4715	Meetings & Training	-	1,181	1,000	1,000	1,000
4720	Dues & Subscriptions	-	-	500	500	500
4829	Allocated Property Insurance	27,048	30,977	32,000	32,000	33,500
	Total Supplies & Services	\$ 127,382	\$ 160,095	\$ 159,610	\$ 159,610	\$ 184,916
CAPITAL OUTLAY						
5700	Machinery & Equipment	5,628	-	3,000	3,000	3,000
	Total Capital Outlay	\$ 5,628	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
LOAN PAYMENTS						
6100	Principal	17,159	17,678	18,212	18,212	18,758
6500	Interest	3,510	2,991	2,457	2,457	1,911
	Total Debt Service	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669
	TOTAL EXPENDITURES	\$ 289,341	\$ 333,118	\$ 345,767	\$ 345,767	\$ 451,251



PUBLIC WORKS - GOVERNMENT BUILDINGS General Fund Department 4325

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Manager	0.2000	0.2000	0.2500	0.2750
Maintenance Worker	0.7750	0.7500	0.8000	1.7000
Facility & Grounds Worker	0.2500	0.2500	0.2500	-
TOTAL STAFF	1.2250	1.2000	1.3000	1.9750



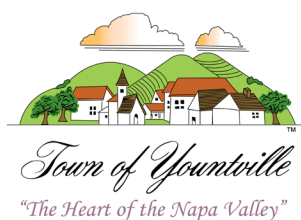


State of California
Energy Resources Conservation
and Development Commission
1516 Ninth Street
Sacramento, California 95814-5512

Final Loan Amortization Table

Loan Number:	010-09-ECA	Number of Payments:	23
Recipient:	Town of Yountville	Disbursement Date:	6/30/2011
Loan Amount:	\$200,000.00	Project Completion Date:	6/30/2012
Interest Rate:	3.00 %	Annual Energy Savings:	\$21,060.00

Trans #	Payment Date	Accrued Interest	Payment Amount	Interest Payment	Principal Payment	Principal Balance
Disbursement 1	7/5/2011	\$0.00	(\$188,810.91)	\$0.00	(\$188,810.91)	\$188,810.91
Disbursement 2	8/25/2011	\$791.45	(\$11,189.09)	\$0.00	(\$11,189.09)	\$200,000.00
Payment 1	12/22/2011	\$1,956.16	\$10,334.55	\$2,747.62	\$7,586.93	\$192,413.07
Payment 2	6/22/2012	\$2,894.10	\$10,334.55	\$2,894.10	\$7,440.45	\$184,972.62
Payment 3	12/22/2012	\$2,782.19	\$10,334.55	\$2,782.19	\$7,552.36	\$177,420.26
Payment 4	6/22/2013	\$2,654.01	\$10,334.55	\$2,654.01	\$7,680.54	\$169,739.73
Payment 5	12/22/2013	\$2,553.07	\$10,334.55	\$2,553.07	\$7,781.48	\$161,958.25
Payment 6	6/22/2014	\$2,422.72	\$10,334.55	\$2,422.72	\$7,911.83	\$154,046.41
Payment 7	12/22/2014	\$2,317.03	\$10,334.55	\$2,317.03	\$8,017.52	\$146,028.89
Payment 8	6/22/2015	\$2,184.43	\$10,334.55	\$2,184.43	\$8,150.12	\$137,878.77
Payment 9	12/22/2015	\$2,073.85	\$10,334.55	\$2,073.85	\$8,260.70	\$129,618.07
Payment 10	6/22/2016	\$1,949.60	\$10,334.55	\$1,949.60	\$8,384.95	\$121,233.12
Payment 11	12/22/2016	\$1,823.48	\$10,334.55	\$1,823.48	\$8,511.07	\$112,722.05
Payment 12	6/22/2017	\$1,686.20	\$10,334.55	\$1,686.20	\$8,648.35	\$104,073.70
Payment 13	12/22/2017	\$1,565.38	\$10,334.55	\$1,565.38	\$8,769.17	\$95,304.53
Payment 14	6/22/2018	\$1,425.65	\$10,334.55	\$1,425.65	\$8,908.90	\$86,395.63
Payment 15	12/22/2018	\$1,299.48	\$10,334.55	\$1,299.48	\$9,035.07	\$77,360.57
Payment 16	6/22/2019	\$1,157.23	\$10,334.55	\$1,157.23	\$9,177.32	\$68,183.24
Payment 17	12/22/2019	\$1,025.55	\$10,334.55	\$1,025.55	\$9,309.00	\$58,874.25
Payment 18	6/22/2020	\$885.53	\$10,334.55	\$885.53	\$9,449.02	\$49,425.23
Payment 19	12/22/2020	\$743.41	\$10,334.55	\$743.41	\$9,591.14	\$39,834.09
Payment 20	6/22/2021	\$595.87	\$10,334.55	\$595.87	\$9,738.68	\$30,095.41
Payment 21	12/22/2021	\$452.67	\$10,334.55	\$452.67	\$9,881.88	\$20,213.53
Payment 22	6/22/2022	\$302.37	\$10,334.55	\$302.37	\$10,032.18	\$10,181.35
Payment 23	12/22/2022	\$153.14	\$10,334.49	\$153.14	\$10,181.35	\$0.00



Parks and Recreation Department

Administration & Services (5405)

Day Camp Programs (5406)

Pool & Aquatic Programs (5407)

Community Center Operations (5408)

After School Program (5409)

Leisure Programs (5410)

Sports Programs (5412)

Community Events & Programs (5413)

Yountville Arts Programs (5415)

Parks and Recreation Mission Statement

“Yountville Parks & Recreation Department Mission is to offer healthy, cost effective and innovative opportunities for community connection”



Department Overview

The Parks and Recreation Department - Administration & Services budget includes the administration budget for the department including general office expenses such as supplies, postage and printing costs, personnel services, training, and administrative staff resources. This department includes funding for part-time extra help support at the Community Center front desk and the department's part-time Marketing Specialist.

Specific operations in this department include the administrative oversight of the department including finance and employment-related tasks as well as park picnic area reservations, special event application process administration, amplified sound permits, block party permits and filming/photography permits as well as developing and implementing overall Parks and Recreation Department marketing initiatives. The Department works closely with and provides staff support to the Parks and Recreation Advisory Commission, the Yountville Arts Commission and the Yountville Community Foundation and continues to facilitate the fundraising of the Youth Subsidy Fund.

2018-2019 Accomplishments

- Continued to provide staff support to the Yountville Arts Commission which continues its high level of local resident serving cultural arts programming and productivity.
- Implemented online type in forms for registration, park site rental and event permit applications.
- Implemented a paperless waiver/registration process for customers visiting the front desk of the Community Center to sign up for programs using an iPad.
- Processed over 5,200 Registrations for classes, events, and programs.

2019-2020 Goals and Objectives

- Research and potentially implement the facility scheduler/rental module in ASAP – Registration Software System.
- Research and expand the Town of Yountville Volunteer Program.
- Continue to use technology to streamline our processes and procedures including texting capabilities.

Budget Highlights

- This is a status quo budget.
- There is an increase in salaries due to the redistribution of full time allocations that are now being charged to this budget.

Did You Know?

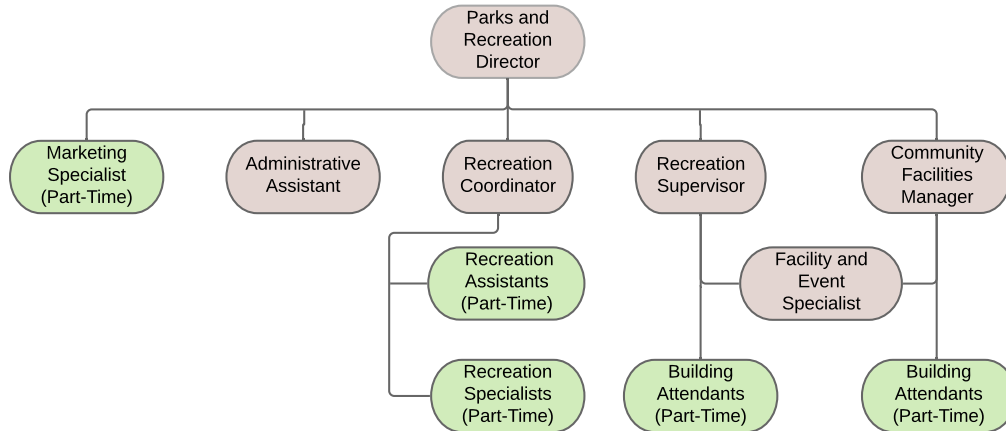
- In calendar year 2018, the Parks and Recreation Department processed over 5,200 individual registrations through the ASAP Registration Software System. This includes online and in-person registrations.
- The Parks and Recreation Department produces an exciting and information-packed Parks & Recreation Program Guide three (3) times per year, and it is direct mailed to all Yountville addresses and P.O. Boxes as well as an additional 7,500 North Napa residents; over 24,000 total guides are distributed per year.
- The department offers our local non-profit partners free advertising space in the brochure. Among those who utilize it are the Chamber of Commerce, Yountville Elementary School, Yountville Little League, the Napa Valley Museum, Kiwanis Club, the Napa Valley Performing Arts Center at Lincoln Theater and the Veterans Home.

Town of Yountville
PARKS & RECREATION - ADMINISTRATION & SERVICES
General Fund Department 5405

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	185,768	203,073	215,640	215,640	240,997
4011	Salaries - Part Time	28,692	32,736	29,000	29,000	30,450
4012	Overtime	434	1,248	1,000	1,000	1,000
4013	Medicare & Fica	4,777	5,269	5,353	5,353	5,724
4020	Pers Employer Rate	39,816	47,384	59,999	59,999	75,015
4030	Deferred Compensation	11,050	11,482	15,328	15,328	17,049
4031	Payment In-Lieu Health	-	113	-	-	-
4040	Health Insurance	33,002	30,745	33,091	33,091	34,302
4042	Dental Insurance	3,181	2,777	2,715	2,715	3,024
4043	Vision Insurance	956	-	2,500	2,500	3,000
4044	Life/Disability Insurance	1,706	1,870	1,926	1,926	2,365
4049	Allocated OPEB	26,280	28,320	31,282	31,282	34,955
4051	Automobile Allowance	-	-	2,400	2,400	2,400
4052	Cell Phone Allowance	4,680	4,540	4,800	4,800	5,760
4053	Other Employee Reimbursement	480	480	2,400	2,400	3,600
4819	Allocated Liability Insurance	8,398	10,360	7,881	7,881	10,739
4839	Allocated Workers' Comp Insurance	2,483	(1,020)	5,483	5,483	7,985
	Total Personnel	\$ 351,703	\$ 379,377	\$ 420,798	\$ 420,798	\$ 478,365
SUPPLIES & SERVICES						
4110	Office Supplies	6,804	7,576	7,500	7,500	7,500
4120	Other Supplies & Materials	5,909	5,832	6,500	6,500	7,500
4130	Postage & Printing	18,856	22,742	24,000	24,000	28,000
4210	Contract Services	9,164	8,521	13,500	13,500	14,000
4225	Bank & Fiscal Agent Fees	-	7,608	7,900	7,900	7,900
4230	Personnel Services	3,737	2,291	1,000	1,000	1,000
4250	Advertising	3,124	3,064	3,500	3,500	3,500
4320	Equipment Maintenance	404	-	500	500	500
4330	Vehicle Maintenance	336	470	1,000	1,000	1,000
4410	Facility Rental	-	31	-	-	-
4420	Equipment Rental	-	453	-	-	-
4699	Allocated IT Costs	11,081	14,600	15,730	15,730	20,340
4710	Conference & Travel	5,561	2,141	5,500	5,500	7,500
4715	Meetings & Training	1,602	2,874	2,500	2,500	3,500
4720	Dues & Subscriptions	1,443	2,165	2,700	2,700	3,000
	Total Supplies & Services	\$ 68,021	\$ 80,366	\$ 91,830	\$ 91,830	\$ 105,240
CAPITAL OUTLAY						
5700	Machinery & Equipment	-	456	-	-	-
	Total Capital Outlay	\$ -	\$ 456	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 419,723	\$ 460,200	\$ 512,628	\$ 512,628	\$ 583,605
PROGRAM REVENUE						
3120	Special Event Permit	\$ 12,135	\$ 6,297	\$ 7,500	\$ 7,500	\$ 7,500
3315	Park Rentals	13,445	15,530	12,000	12,000	13,500
	TOTAL PROGRAM REVENUE	\$ 25,580	\$ 21,827	\$ 19,500	\$ 19,500	\$ 21,000

PARKS AND RECREATION - ADMINISTRATION & SERVICES

General Fund Department 5405



	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Parks & Recreation Director	0.8000	0.8000	0.8000	0.8200
Community Facilities Manager	0.1400	0.1400	0.1400	0.1400
Recreation Supervisor	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.4500	0.4500	0.4500	0.5000
Management Analyst	0.0500	0.0500	0.0500	0.0500
Financial Analyst	0.0500	0.0500	0.0500	0.1000
Finance Director	0.0250	0.0250	0.0250	0.0500
TOTAL STAFF	1.6150	1.6150	1.6150	1.7600





Department Overview

The Parks and Recreation Day Camp Program provides out of school time care for Yountville and Napa Valley residents. Camps provide daily care for children Kindergarten through 5th grades. The program provides affordable, safe and enjoyable options for families who live or work in Yountville as well as those who live outside of Yountville and choose this camp. We provide children with stimulating and educational activities and field trips as well as the opportunity to meet new friends and have exciting experiences.

Thirteen (13) one-week camp sessions are provided each year. One (1) week in the spring during the Napa Valley Unified School District (NVUSD) Spring Break, a three-day week session during Thanksgiving Break; three (3) - one-week sessions in the Winter during NVUSD Winter Break, and eight (8) - one-week sessions during the Summer in June, July, and August.

The program averaged 62 children per week during the summer and 45 children per week during the spring and winter break camps serving over 600 children throughout the year. The Parks and Recreation Department operates these programs due to a lack of local private sector program or school run alternatives and as a convenience to residents who would otherwise have to utilize programs located in the Napa or St. Helena areas. This program currently operates with a general fund subsidy of approximately 16% but does recover all of its direct costs with program fees.

Camp programs feature activities of arts, crafts, sports, table games, swimming, excursions, cooking and much more. Camps operate out of the Yountville Elementary school. Week-long camps meet Monday through Friday from 7:30 a.m. to 5:30 p.m. To make it more exciting for the participants, each week is designed around a different theme with theme-centered activities and field trips.

2018 - 2019 Accomplishments

- Premiered marketing efforts for a partial day program within Camp Y-Ville where there were more age-appropriate activities for older campers going into grades 4, 5 and 6.
- Celebrated our 25th Anniversary as the longest consecutive running Day Camp program in the Napa Valley.

2019-2020 Goals and Objectives

- Implement new programming in place of the twice a week visits to the Yountville Community Pool.
- Implement a waste reduction program by using more re-usable products and a supervised recycling program.
- Research a sustainable and achievable staffing and recruitment plan.

Budget Highlights

- There are no major changes to this budget.

Town of Yountville
PARKS & RECREATION - DAY CAMP PROGRAMS
General Fund Department 5406

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET ESTIMATED	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	27,076	20,529	24,164	25,073
4011	Salaries - Part Time	46,266	44,230	46,000	46,000
4012	Overtime	312	579	700	700
4013	Medicare & Fica	4,238	3,651	3,870	3,884
4020	Pers Employer Rate	5,644	7,387	3,576	4,076
4030	Deferred Compensation	1,848	1,292	1,687	1,751
4031	Payment-In Lieu Health	-	1,080	-	-
4040	Health Insurance	6,781	2,576	4,489	5,014
4042	Dental Insurance	571	329	361	361
4044	Life/Disability Insurance	204	188	218	258
4049	Allocated OPEB	3,480	3,720	3,504	3,636
4819	Allocated Liability Insurance	2,604	3,031	883	1,117
4839	Allocated Workers' Comp Insurance	769	(290)	614	831
	Total Personnel	\$ 99,793	\$ 88,301	\$ 90,066	\$ 92,701
SUPPLIES & SERVICES					
4110	Office Supplies	215	12	500	500
4120	Other Supplies & Materials	8,494	11,208	9,800	10,500
4210	Contract Services	13,421	11,297	15,000	15,000
4250	Advertising	-	400	400	500
4410	Facility Rental	1,400	2,500	3,000	3,000
4699	Allocated IT Costs	2,571	3,400	3,590	4,650
4710	Conference & Travel	-	369	500	900
4715	Meetings & Training	677	636	500	500
	Total Supplies & Services	\$ 26,777	\$ 29,822	\$ 33,290	\$ 35,550
	TOTAL EXPENDITURES	\$ 126,570	\$ 118,123	\$ 123,356	\$ 128,251
PROGRAM REVENUE					
3538	Camp Program Fees	\$ 99,592	\$ 111,347	\$ 95,000	\$ 95,000
	Cost Recovery Percentage	78.7%	94.3%	77.0%	74.1%

PARKS AND RECREATION - DAY CAMP PROGRAMS General Fund Department 5406

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Coordinator	0.3000	0.3000	0.3000	0.3000
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	0.3700	0.3700	0.3700	0.3700





PARKS AND RECREATION - POOL & AQUATIC PROGRAMS General Fund Department 5407

Department Overview

The Town of Yountville will no longer be operating the Community Pool located on the grounds of the Veterans Home. For the 2019 summer season, the Parks and Recreation Department will be offering a pool pass reimbursement program for Yountville residents seeking swimming services at surrounding municipal pools. This General Fund department will close at the end of the Fiscal Year 2018-19.

2018-2019 Accomplishments

- Retained and recruited enough lifeguards to open for the season for Recreation Swim hours.
- Redistributed Full Time staffing within the Parks and Recreation Department so that the Recreation Supervisor was able to act as the Pool Manager for the season.
- Finalized the 5 year forecast and Pool White Paper for analysis on future use.

2019-2020 Goals and Objectives

- Transfer pool operations and maintenance back to the Veterans Home.

Budget Highlights

- Funding the for Resident Pool Pass Reimbursement Program is shown under 01-1015-4992.


**POOL PASS
REIMBURSEMENT PROGRAM**

Program open to Yountville Residents
showing proof of residency

Reimbursement program for 75% of the cost of a pool pass
at a local municipal pool (Calistoga, St. Helena, Napa,
American Canyon) up to \$135 per family.

LEARN MORE AT
WWW.TOWNOFYOUNTVILLE.COM/POOLPASS
CALL 944-8712 OR COME BY THE YOUNTVILLE COMMUNITY CENTER
6516 WASHINGTON STREET, YOUNTVILLE.

Town of Yountville
PARKS & RECREATION - POOL & AQUATIC PROGRAMS
General Fund Department 5407

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	31,893	33,556	35,049	35,049	-
4011	Salaries - Part Time	51,921	49,359	59,000	59,000	-
4012	Overtime	765	412	-	-	-
4013	Medicare & Fica	5,127	4,232	5,024	5,024	-
4020	Pers Employer Rate	5,804	6,740	8,356	8,356	-
4030	Deferred Compensation	1,904	1,970	2,449	2,449	-
4031	Payment In-Lieu Health	-	522	-	-	-
4040	Health Insurance	3,922	3,801	4,217	4,217	-
4042	Dental Insurance	664	603	618	618	-
4044	Life/Disability Insurance	282	296	321	321	-
4049	Allocated OPEB	4,440	4,800	5,085	5,085	-
4819	Allocated Liability Insurance	3,379	4,101	1,281	1,281	-
4839	Allocated Workers' Comp Insurance	986	(430)	891	891	-
	Total Personnel	\$ 111,087	\$ 109,962	\$ 122,291	\$ 122,291	\$ -
SUPPLIES & SERVICES						
4110	Office Supplies	658	1,119	400	400	-
4120	Other Supplies & Materials	3,496	3,723	4,000	4,000	-
4125	Chemicals	11,656	8,370	12,000	12,000	-
4140	Supplies for Resale - Snack Bar	3,285	2,718	4,200	4,200	-
4210	Contract Services	4,296	5,817	5,550	5,550	-
4250	Advertising	-	350	350	350	-
4280	Other Agencies	1,531	1,331	1,400	1,400	-
4310	Facilities Maintenance	246	557	2,800	2,800	-
4320	Equipment Maintenance	2,708	2,726	4,000	4,000	-
4410	Facility Rental	-	-	1	1	-
4699	Allocated IT Costs	2,761	3,600	3,880	3,880	-
4710	Conference & Travel	-	300	400	400	-
4715	Meetings & Training	438	692	1,100	1,100	-
	Total Supplies & Services	\$ 31,075	\$ 31,303	\$ 40,081	\$ 40,081	\$ -
CAPITAL OUTLAY						
5700	Machinery & Equipment	3,225	-	4,100	4,100	-
	Total Capital Outlay	\$ 3,225	\$ -	\$ 4,100	\$ 4,100	\$ -
	TOTAL EXPENDITURES	\$ 145,387	\$ 141,264	\$ 166,472	\$ 166,472	\$ -
PROGRAM REVENUE						
3536	Swimming Pool Fees	33,604	21,463	27,000	27,000	-
3537	Swim Lesson Fees	15,319	9,026	14,000	14,000	-
3319	Concession Sales	4,797	3,298	2,800	2,800	-
	TOTAL PROGRAM REVENUE	\$ 53,719	\$ 33,787	\$ 43,800	\$ 43,800	\$ -
	Cost Recovery Percentage	36.9%	23.9%	26.3%	26.3%	0.0%



PARKS AND RECREATION - POOL & AQUATIC PROGRAMS

General Fund Department 5407

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	-
Community Facilities Manager	0.1500	0.1500	0.1500	-
Recreation Supervisor	-	-	-	-
Public Works Manager	0.0250	0.0250	0.0250	-
Maintenance Worker	0.1250	0.1250	0.1250	-
Facility & Grounds Worker	0.0250	0.0250	0.0250	-
Administrative Assistant	0.0500	0.0500	0.0500	-
TOTAL STAFF	0.3950	0.3950	0.3950	-



Department Overview

The Yountville Community Center (YCC) opened in the fall of 2009 with the goal of meeting the evolving and diverse recreational and social needs of people of all ages and interests in our community. Ten years have passed and the Community Center has become a thriving location to enjoy numerous recreation classes, open gym programs, and Town events as well as a location for small meetings and gatherings, elegant weddings and receptions and large non-profit fundraisers and conferences. Our slogan “We Create Community” has become a reality around the Community Center.

We break the services offered by the YCC into three core areas:

1. RECREATION CLASSES, EVENTS & PROGRAMS

The YCC meets the needs of town residents and non-residents from surrounding areas as a place to take affordable classes, visit the library, have a free bag of popcorn, meet up to have a cup of coffee or attend an event.

The YCC is the home base for over 41 programs, classes and events each month totaling an average of 80 hours of recreational programming each week. Yountville residents, as well as residents from the City of Napa and surrounding communities, enjoy many hours at the Community Center each week. Revenues and expenses for our YCC recreational programs, events and classes are shown in accounts 5410, 5412 and 5413. The Town does not charge itself facility rent for the use of the center for our recreational programs and services.

2. EVENT AND MEETING RENTALS

The center has five different fee structures: Market Rate Non-resident, Non-Profit/Government rate, Yountville Resident rate, Yountville Non-Profit discount rate and Commercial for Profit rate. The Town also offers the venue for co-sponsored events to Yountville based non-profits as well as on a case by case approval basis of other local non-profits.

In calendar year 2018, the Community Center had 101 rental events totaling revenue of \$140,678. This is an increase of over \$51,000 or 56% from 2017.

The rental side of the Community Center currently employs four part-time building attendants. The attendants provide rental assistance with event set up, monitor events, help with audio and visual equipment set up, making sure rules and regulations are followed, and facility maintenance and clean-up procedures. Many of the employees work full-time jobs and work only on the weekend whereas some are retired and work limited shifts. The Department continues to struggle with recruiting and retaining Building Attendants for both rentals and programs. As such, the Department is proposing a new position of Facility and Event Specialist.

In the 2019-20 budget year, the Parks and Recreation Department is hoping to have the Facility and Event Specialist position approved as full time. This position would replace several current part-time staffing vacancies and would oversee all facility event rentals, plan and oversee community events as well as assist with front of office duties as needed. A decrease in part-time staffing costs and benefits can be seen in several areas with the funding of this position. Account decreases include 01-5408-4011 (Community Center Part Time Staffing), 01-5413-4011 (Community Events Part Time Staffing), 01-5415-4011 (Yountville Arts Part Time Staffing).

3. TOWN CO-SPONSORED MEETINGS AND EVENTS

The Town has a Partnership / Co-sponsorship program in place that allows the free use or a reduced rental fee for local Yountville and Napa County non-profit organizations or government agencies. All direct costs such as part-time staffing, security and cleaning service charges are paid by the renter. In calendar year



PARKS AND RECREATION - COMMUNITY CENTER OPERATIONS

General Fund Department 5408

2018, the YCC hosted 38 events in the Partnership / Co-sponsorship category with a donated value of over \$54,138. This is one important way the Town Of Yountville supports the community.

2018-2019 Accomplishments

- Continued successful relationships with non-profit organizations like NV Community Foundation, NV Grape Growers, NV Probation, Martin O'Neal Cancer Center, Adventist Health St. Helena and other Napa County public agencies for event venue space for paid daytime and evening meetings and workshops.
- Advertised locally in the NV Marketplace magazine as well as received email leads from The Knot Wedding guide has proven quite successful with generating rental inquiries as well as bookings.
- Replacement of the Heritage room stage drapes with a more user-friendly and appealing partitions that conceal our table carts and chairs.
- Completed the necessary design plans for the installation of a permanent generator that will run the entire Community Center in the event of a power outage or emergency situation where the shelter is activated.
- Replaced all lighting in the Heritage Room with more updated designs that are all LED.

2019-2020 Goals and Objectives

- Continue to maintain a balance of recreation class schedules versus rental availability to ensure the department is serving both resident and non-resident needs while staying profitable in the renter market.
- Installation of an onsite generator which will enable both buildings of the Community Center to operate during emergency situations.
- Increase rental costs by CPI to cover operating costs.
- Consider restricting the rental process and incorporating event packages based on hours of usage, capacity, and venue being used.

Budget Highlights

- The current budget shows the request for a full-time Facility and Event Specialist Position which will assist maintaining a consistent workforce to oversee events and programs as well as decrease budgeted expenses for part-time staff in several other budget areas including Community Center, Community Events and Yountville Arts.
- Expenses totaling \$26,000 for Facility Maintenance have moved to the Public Works Government Buildings 01-4325 for management as well as the salary and benefit allocations for those tasks.

Did You Know?

- The Community Center hosted 63 paid event rentals in calendar year 2018 which generated revenue of \$140,678.21.
- 38 events were hosted in the Town Partnership/Co-Sponsored category with a donated sponsorship value of over \$54,138.
- 69 tours of the facility were given to potential renters in 2018.
- The month of February 2018 had the most rentals with thirteen (13) events followed by September with ten (10) and June and July with nine (9) each.

Town of Yountville
PARKS & RECREATION - COMMUNITY CENTER OPERATIONS
General Fund Department 5408

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	107,285	123,550	130,574	130,574	126,716
4011 Salaries - Part Time	16,802	20,310	24,000	24,000	11,000
4012 Overtime	390	1,155	400	400	500
4013 Medicare & Fica	2,805	3,284	3,736	3,736	3,681
4020 Pers Employer Rate	22,049	27,687	34,058	34,058	37,329
4030 Deferred Compensation	7,215	7,758	9,527	9,527	9,218
4031 Payment In-Lieu Health	-	1,123	-	-	-
4040 Health Insurance	11,872	12,162	12,975	12,975	16,733
4042 Dental Insurance	1,503	1,649	1,688	1,688	1,298
4043 Vision Insurance	-	279	-	-	-
4044 Life/Disability Insurance	936	1,068	1,150	1,150	1,260
4049 Allocated OPEB	14,880	17,760	18,945	18,945	18,377
4819 Allocated Liability Insurance	5,318	6,590	4,772	4,772	5,647
4839 Allocated Workers' Comp Insurance	1,568	(670)	3,320	3,320	4,198
Total Personnel	\$ 192,624	\$ 223,705	\$ 245,145	\$ 245,145	\$ 235,957
SUPPLIES & SERVICES					
4110 Office Supplies	424	725	600	600	600
4120 Other Supplies & Materials	8,079	11,874	7,600	7,600	8,200
4130 Postage & Printing	50	102	2,300	2,300	800
4210 Contract Services	55,726	63,348	64,270	64,270	60,920
4250 Advertising	9,224	11,417	8,955	8,955	9,000
4310 Facilities/Grounds Maintenance	-	6,329	9,500	9,500	6,000
4320 Equipment Maintenance	38,362	9,537	19,050	19,050	-
4510 Utilities - Gas & Electric	60,334	54,948	66,000	66,000	45,000
4515 Utilities - Water & Sewer	4,083	5,904	5,000	5,000	8,000
4520 Waste Disposal & Recycling	4,836	6,086	17,200	17,200	12,000
4699 Allocated IT Costs	8,071	10,600	12,620	12,620	16,320
4710 Conference & Travel	902	1,585	400	400	1,200
4715 Meetings & Training	162	63	400	400	500
4720 Dues & Subscriptions	175	282	775	775	950
4850 Special Events Insurance	2,486	1,725	4,800	4,800	6,500
Total Supplies & Services	\$ 192,915	\$ 184,527	\$ 219,470	\$ 219,470	\$ 175,990
CAPITAL OUTLAY					
5700 Machinery & Equipment	5,881	2,209	6,500	6,500	1,500
Total Capital Outlay	\$ 5,881	\$ 2,209	\$ 6,500	\$ 6,500	\$ 1,500
TOTAL EXPENDITURES	\$ 391,421	\$ 410,441	\$ 471,115	\$ 471,115	\$ 413,447
PROGRAM REVENUE					
3312 Community Hall Rental	55,401	53,682	30,000	36,000	40,000
3313 Community Center Rental	35,601	24,439	28,000	28,000	32,000
3314 Other Facility Rental Charges	38,500	31,223	32,000	32,000	35,000
TOTAL PROGRAM REVENUE	\$ 129,501	\$ 109,344	\$ 90,000	\$ 96,000	\$ 107,000
Cost Recovery Percentage	33.1%	26.6%	19.1%	20.4%	25.9%



PARKS AND RECREATION - COMMUNITY CENTER OPERATIONS

General Fund Department 5408

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Parks & Recreation Director	0.0700	0.0700	0.0700	0.0700
Community Facilities Manager	0.7000	0.7000	0.7000	0.7000
Public Works Manager	0.0500	0.0750	0.0750	0.0750
Maintenance Worker	0.1500	0.2500	0.2500	-
Facility & Event Specialist	-	-	-	0.5000
Facility & Grounds Worker	0.0250	0.0250	0.0250	-
Financial Analyst	0.0500	0.0500	0.0500	-
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
Finance Director	0.0250	0.0250	0.0250	-
TOTAL STAFF	1.1700	1.2950	1.2950	1.4450





Department Overview

The purpose of the After School program is to support our local families and business employees with children enrolled in Yountville Elementary School by providing high-quality childcare alternatives for through grade 5 in the hours immediately after school ends. Research has shown that the hours directly after school is a critical time for school-age children. The Yountville After School program provides fun, healthy, enriching and safe activities, as well as homework assistance for children in Kindergarten through 5th grades.

With less funding in schools and less time in the school year, children are not experiencing the full spectrum of education of the past. Subjects such as art, music and physical education are falling second to other academic subjects. Parents and School Administrators are looking to programs such as the After School Program to try and fill this gap. In 2017-18, our After School Programs served an average of 49 children per day or 41% of the student population of Yountville Elementary School. Of those 49 children, 6 are Yountville residents with the other 43 coming from Napa.

The Parks and Recreation Department operates these programs due to a lack of a school-based program or a local private sector program alternative. The Town offers these programs as a convenience to families who would otherwise have to utilize programs located in Napa, and in turn, would not transfer to Yountville Elementary School.

The Department offers a Breakfast Club, Kinder Hour, Homework Club and a Full-Time care option. We continue to have success with this program model, and through organizations such as Kiwanis and the Youth Subsidy Fund, we are able to ensure that low-income children can also participate.

The general fund subsidy of this program as budgeted is approximately 32%. At our current level of enrollment that subsidy is equal to just over \$1,100 per participant per year.

2018-2019 Accomplishments

- We successfully worked with the Yountville Elementary School Family Club to offer a Wednesday Enrichment Program that served both our program students and other students of the school. The program was paid for in part by PTA through their fundraising efforts.
- We were able to maintain enrollment numbers as the demographics of the students attending YES continue to change.

2019-2020 Goals and Objectives

- Continue to successfully partner with teachers and school staff to ensure the students were getting the assistance they need during homework time.
- Implement a waste reduction program and use reusable products whenever possible.
- Work to serve 50% of the student population.

Budget Highlights

- Addition to the contract services budget for the PTA funded Enrichment program. This funding is used to hire contract instructors to lead specialty classes like art, robotics and engineering.

Did You Know?

- The After School Programs served an average of 49 children per day or 41% of the student population of Yountville Elementary School.
- The After School Program and connection to Yountville Elementary School is an important feeder into the other recreational programs such as summer camp, leisure classes, and swimming lessons.

Town of Yountville
PARKS & RECREATION - AFTER SCHOOL PROGRAM
General Fund Department 5409

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	53,583	40,069	47,660	47,660	49,392
4011	Salaries - Part Time	50,836	34,721	50,600	50,600	50,600
4012	Overtime	639	1,235	800	800	800
4013	Medicare & Fica	4,624	3,264	4,564	4,564	4,589
4020	Pers Employer Rate	11,659	15,473	6,501	6,501	7,377
4030	Deferred Compensation	3,709	2,574	3,332	3,332	3,453
4031	Payment-In Lieu Health	-	2,340	-	-	-
4040	Health Insurance	13,772	4,966	9,028	9,028	10,189
4042	Dental Insurance	1,147	659	727	727	727
4044	Life/Disability Insurance	400	363	430	430	510
4049	Allocated OPEB	6,960	7,440	6,912	6,912	7,163
4819	Allocated Liability Insurance	4,155	4,721	1,742	1,742	2,201
4839	Allocated Workers' Comp Insurance	1,230	(430)	1,212	1,212	1,636
	Total Personnel	\$ 152,715	\$ 117,395	\$ 133,508	\$ 133,508	\$ 138,637
SUPPLIES & SERVICES						
4110	Office Supplies	424	112	1,000	1,000	1,200
4120	Other Supplies & Materials	10,880	9,347	11,000	11,000	13,500
4210	Contract Services	143	-	-	-	9,000
4410	Facility Rental	4,000	2,592	2,800	2,800	2,800
4699	Allocated IT Costs	5,321	7,000	7,470	7,470	9,670
	Total Supplies & Services	\$ 20,769	\$ 19,050	\$ 22,270	\$ 22,270	\$ 36,170
	TOTAL EXPENDITURES	\$ 173,483	\$ 136,445	\$ 155,778	\$ 155,778	\$ 174,807
PROGRAM REVENUE						
3534	After School Fees	\$ 114,706	\$ 98,123	\$ 95,000	\$ 114,000	\$ 119,000
	Cost Recovery Percentage	66.1%	71.9%	61.0%	73.2%	68.1%



PARKS AND RECREATION - AFTER SCHOOL PROGRAM General Fund Department 5409

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Coordinator	0.6500	0.6500	0.6500	0.6500
Administrative Assistant	0.1000	0.1000	0.1000	0.1000
TOTAL STAFF	0.7700	0.7700	0.7700	0.7700





Department Overview

The Parks and Recreation Department - Leisure Programs offers classes and activities that enrich the quality of life for our residents in Yountville and those in our surrounding areas. Programs and services budgeted include the Golden Ticket Program, Specialty Classes, and our Excursions program.

In the fall of 2016, the Department launched the Golden Ticket Program. The Golden Ticket Program is a pass system that allows those ages 50+ who enroll to participate in a series of activities each quarter for one price (and no separate enrollments and no added costs). The Golden Ticket program has been a huge success with strong support for continuing the program. As of the Spring of 2019, there are 149 Golden Ticket Members, of which 111 are Yountville Residents, and the department offered 72 different programs and classes in 2018 for members to choose.

An illustration of the classes and programs offered in addition to Golden Ticket Program are:

- UC Master Gardeners of Napa County Programs
- Fitness Classes such as Jazzercise, Zumba & Yoga
- Trips and Excursions

Most of the classes offered are taught by a contract instructor or volunteer and not a Town employee. The contract instructor provides all curriculum, supplies, and materials for the class and the Town provides the space, the building attendant, marketing and registration processing. In most cases, the contractor receives 60% of the class fees, and the Town receives 40% of the fee to cover marketing, administrative cost recovery, facility use, and other costs. Instructors for the Golden Ticket Program are paid an hourly rate to keep the costs down and manageable. Most classes and excursions require a minimum number of participants in order for the class or activity to be held. This cancellation policy assists in making sure that fixed costs are recovered.

2018--2019 Accomplishments

- The Golden Ticket Program ended the Fiscal Year with 149 individual members. Along with Pickleball, this program has generated the largest participant growth in the adult programming area.
- The Department continued to see a strong response to excursions, filling most to capacity.

2019-2020 Goals and Objectives

- Continue to grow the Golden Ticket Program with fresh classes and programs each season.
- Explore offering contract classes for tweens and teens.
- Continue to offer current and exciting trips and excursions which draw a range of participants.

Budget Highlights

- Salary and Benefit increases are due to the reallocation of the Recreation Supervisor while updating staffing allocations for accuracy.

Town of Yountville
PARKS & RECREATION - LEISURE PROGRAMS
General Fund Department 5410

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	58,205	61,498	61,369	61,369	75,962
4011	Salaries - Part Time	17,199	23,878	24,000	24,000	26,400
4012	Overtime	216	457	400	400	400
4013	Medicare & Fica	2,120	2,624	2,729	2,729	2,940
4020	Pers Employer Rate	12,498	18,890	23,855	23,855	33,361
4030	Deferred Compensation	3,868	3,834	4,291	4,291	5,313
4040	Health Insurance	18,582	17,785	20,306	20,306	23,480
4042	Dental Insurance	1,839	1,646	1,696	1,696	2,029
4044	Life/Disability Insurance	517	524	567	567	787
4049	Allocated OPEB	8,040	8,640	8,904	8,904	11,019
4819	Allocated Liability Insurance	3,158	3,671	2,243	2,243	3,385
4839	Allocated Workers' Comp Insurance	929	(370)	1,560	1,560	2,517
	Total Personnel	\$ 127,173	\$ 143,077	\$ 151,920	\$ 151,920	\$ 187,593
SUPPLIES & SERVICES						
4110	Office Supplies	61	-	500	500	500
4120	Other Supplies & Materials	5,147	8,334	5,800	5,800	7,500
4140	Supplies for Resale - Tickets	19,256	9,688	13,000	13,000	13,000
4210	Contract Services	13,695	14,044	15,000	15,000	15,000
4250	Advertising	-	1,082	2,500	2,500	2,500
4260	Program Services (contract instructors)	35,097	36,520	35,000	35,000	30,000
4699	Allocated IT Costs	5,321	7,000	7,470	7,470	9,670
	Total Supplies & Services	\$ 78,577	\$ 76,669	\$ 79,270	\$ 79,270	\$ 78,170
	TOTAL EXPENDITURES	\$ 205,749	\$ 219,746	\$ 231,190	\$ 231,190	\$ 265,763
PROGRAM REVENUE						
3530	Class Fees	\$ 46,104	\$ 49,522	\$ 45,000	\$ 45,000	\$ 55,000
3539	Excursion Fees	27,860	19,130	19,000	28,000	25,000
	TOTAL PROGRAM REVENUE	\$ 73,964	\$ 68,652	\$ 64,000	\$ 73,000	\$ 80,000
	Cost Recovery Percentage	35.9%	31.2%	27.7%	31.6%	30.1%



PARKS AND RECREATION - LEISURE PROGRAMS

General Fund Department 5410

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Supervisor	0.5500	0.5500	0.5500	0.7000
Administrative Assistant	0.2000	0.2000	0.2000	0.2000
TOTAL STAFF	0.7700	0.7700	0.7700	0.9200



Department Overview

The Parks and Recreation - Sports Programs Department is designed to provide opportunities for community members to be active and involved in sports regardless of skill level. These programs include:

- Pre-school Sports- Little Sluggers, Little Kickers, and Little Hoopsters: These programs are designed to assist preschool-aged children in learning to play in a group while also building their large motor skills.
- Open Gym Time - The program is free to residents, and non-residents are able to purchase an annual pass. Open Gym play is offered for Basketball and Pickleball.

2018-2019 Accomplishments

- The department continues to average 75 Pickleball drop-ins per week and 65 for Open Gym Basketball drop-ins per week.

2019-2020 Goals and Objectives

- Continue to analyze Open Gym time to best utilize staff time and part-time resources. Changes will occur seasonally based on past utilization.

Budget Highlights

- Salary and Benefit decreases are due to reallocation of the Recreation Supervisor while updating staffing allocations for accuracy.

Did You Know?

- The Pre-School Sports programs have volunteer coaches who donate their time to introduce little ones to sports.
- It is estimated that there are currently 2.8 million Pickleball players in the United States. This is an increase of over 12% since 2017 with the largest population in California, Oregon, and Washington.



Town of Yountville
PARKS & RECREATION - SPORTS PROGRAMS
General Fund Department 5412

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET ESTIMATED	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	21,457	22,915	22,975	15,581
4011	Salaries - Part Time	10,668	16,755	17,000	18,000
4012	Overtime	48	114	100	100
4013	Medicare & Fica	1,120	1,589	1,635	1,527
4020	Pers Employer Rate	4,639	6,778	8,543	6,369
4030	Deferred Compensation	1,391	1,391	1,604	1,086
4040	Health Insurance	6,490	6,169	7,041	4,242
4042	Dental Insurance	641	569	586	364
4044	Life/Disability Insurance	190	194	211	160
4049	Allocated OPEB	3,000	3,240	3,333	2,260
4819	Allocated Liability Insurance	1,374	1,851	840	694
4839	Allocated Workers' Comp Insurance	398	(180)	584	516
	Total Personnel	\$ 51,415	\$ 61,385	\$ 64,452	\$ 50,899
SUPPLIES & SERVICES					
4110	Office Supplies	-	37	-	-
4120	Other Supplies & Materials	1,489	643	1,500	1,500
4699	Allocated IT Costs	1,831	2,440	2,620	3,390
	Total Supplies & Services	\$ 3,320	\$ 3,119	\$ 4,120	\$ 4,890
	TOTAL EXPENDITURES	\$ 54,735	\$ 64,504	\$ 68,572	\$ 55,789
PROGRAM REVENUE					
3532	Sports Program Fees	\$ 5,419	\$ 4,032	\$ 3,800	\$ 4,500
	Cost Recovery Percentage	9.9%	6.3%	5.5%	8.1%



PARKS AND RECREATION - SPORTS PROGRAMS
General Fund Department 5412

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Supervisor	0.2000	0.2000	0.2000	0.1000
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	0.2700	0.2700	0.2700	0.1700



PARKS AND RECREATION - COMMUNITY EVENTS & PROGRAMS

General Fund Department 5413

Department Overview

The Community Events Department provides free and/or low-cost community events and programs for the residents of Yountville. This department includes funding for the following:

1. Movies in the Park (series)
2. Yountville Days
3. Music in the Park (series)
4. Town Community Tree Lighting Event
5. Town Egg Hunt
6. Camp Out in the Park
7. Annual "Resident Bash" Event
8. Fourth of July Fireworks
9. Halloween Carnival
10. Weekly Family Presentations during the eight weeks of summer
11. Popcorn Wednesdays (Weekly)
12. Morning Coffee in the Lobby

Revenue for this department is shown in 01-5413-3531 (Events Fees) and is generated through limited individual and business sponsorships for events such as Movies and Music in the Park, hopefully, the Veterans Home Co-Sponsorship of the Fireworks display and the minimal ticket fee for the annual Resident Event. Any remaining costs are covered by a Town General Fund subsidy.

2018 - 2019 Accomplishments

- Solicited sponsorships to cover 80% of the costs associated with providing Movies in the Park.
- The Annual Camp Out had the biggest turn out in history with 38 tents.
- The 3rd Annual Residents BASH was another huge success! By partnering with the Chamber of Commerce, the department was able to engage more of our local businesses and alleviate some Town Staff time by the Chamber coordinating the vendors.
- The Music in the Park Series had its largest season yet. The eight (7) concerts averaged 350-450 people in attendance at each concert.
- The department worked to diversify the musicians at Music in the Park by working with the Arts Commission to review and solicit musicians.

2019-2020 Goals and Objectives

- Improve sponsorship program for the Music in the Park.
- Implement a revitalized Yountville Days celebration.
- Fill the new Facility and Event Specialist Position.

Budget Highlights

- There is an increase in Full Time salary and benefits for the Facility and Event Specialist position and an increase in the Community Facilities Manager allocation due to a redistribution of responsibilities.
- There is a decrease in the Part Time salary and benefits due to the Facility and Event Specialist Position being funded as Full Time.

Did You Know?

- The events and programs funded in this Department serve over 17,000 people each year.

Town of Yountville
PARKS & RECREATION - COMMUNITY EVENTS & PROGRAMS
General Fund Department 5413

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET ESTIMATED	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	26,143	27,753	28,510	55,809
4011	Salaries - Part Time	4,833	10,044	14,000	5,500
4012	Overtime	53	192	100	150
4013	Medicare & Fica	703	1,149	1,486	1,883
4020	Pers Employer Rate	5,190	7,838	9,500	16,197
4030	Deferred Compensation	1,631	1,679	1,989	3,900
4031	Payment-In Lieu Health	-	180	-	-
4040	Health Insurance	6,848	6,615	7,806	11,312
4042	Dental Insurance	661	623	645	899
4044	Life/Disability Insurance	212	237	261	403
4049	Allocated OPEB	3,840	4,080	4,136	8,094
4819	Allocated Liability Insurance	199	1,643	1,042	2,487
4839	Allocated Workers' Comp Insurance	60	(200)	725	1,849
	Total Personnel	\$ 50,371	\$ 61,832	\$ 70,200	\$ 108,483
SUPPLIES & SERVICES					
4110	Office Supplies	-	64	-	750
4120	Other Supplies & Materials	28,403	21,295	16,950	18,100
4130	Postage & Printing	-	-	750	-
4210	Contract Services	23,709	41,133	37,500	44,300
4250	Advertising	-	2,589	3,000	1,500
4420	Equipment Rental	4,804	4,280	13,000	-
4699	Allocated IT Costs	2,401	3,080	3,300	4,270
	Total Supplies & Services	\$ 59,317	\$ 72,441	\$ 74,500	\$ 68,920
	TOTAL EXPENDITURES	\$ 109,689	\$ 134,273	\$ 144,700	\$ 177,403
PROGRAM REVENUE					
3531	Events Fees	13,063	28,947	10,000	7,000
3803	Donations & Contributions	-	-	10,000	4,500
	TOTAL PROGRAM REVENUE	\$ 13,063	\$ 28,947	\$ 20,000	\$ 11,500

**Event fees previously budgeted in Parks & Recreation, Leisure Programs 01-5410*

PARKS AND RECREATION - COMMUNITY EVENTS & PROGRAMS General Fund Department 5413

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0300	0.0300	0.0300	0.0300
Recreation Supervisor	0.2000	0.2000	0.2000	0.1500
Recreation Coordinator	0.0500	0.0500	0.0500	0.0500
Community Facilities Manager	0.0100	0.0100	0.0100	0.1600
Facility & Event Specialist	-	-	-	0.3500
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	0.3400	0.3400	0.3400	0.7900





Department Overview

The Yountville Arts Programs Department was new in the 2018-19 fiscal year and created to highlight the work of Yountville Arts better and show the transparency of funds coming in and going out. This department shares .15 FTE of the Facility and Events Specialist Position under Full-Time salary and benefits and Part-Time salary and benefits for additional staff time at events and the Marketing Specialist. All other administrative costs for Yountville Arts are funded under the 01-5405 Administration Budget.

Yountville Arts began as a grass-roots effort from a group of residents and business owners to bring art to Yountville. As a committee under the Parks and Recreation Advisory Commission, it became clear that Yountville Arts was in need of its own bylaws and governing policies. In 2012 Yountville Arts became a standalone commission called the Yountville Arts Commission.

Unlike other commissions that may be more focused on policy decisions, Yountville Arts has a large amount of hands-on programming and work outside of the once a month meeting. Along with larger one time projects like the Yountville Underpass Mural, Yountville Arts programs and events include the following:

1. Public Art Walk
 - Currently has 24 rotating sculptures and five (5) permanent sculptures owned by the Town.
 - The New “Hearts of Yountville” Program which allows for placeholder sculptures that will be owned by the Commission and sold for fundraising.
2. Gallery at the Community Center
 - Four (4) shows per year include an opening reception.
3. Literary Events
 - Yountville Out Loud
4. Yountville Art, Sip and Stroll
 - Largest Visual Arts Event in the Napa Valley held during Arts in April
 - 55 Artists with over 3,500 attendees
5. Marketing
 - Production of the Art Walk Map 4 Times Per Year
 - Bi-Monthly E-Newsletter
 - Website Updates
 - Social Media

Expenses in the 01-5415 Department account for costs related to the Gallery at the Community Center, Literary Events, Yountville Art Sip and Stroll as well as marketing. All expenses for the Public Art Walk are funded through the restricted Art Program Fee Fund 23-5414.

Yountville Arts has some revenue generating activities including Art, Sip & Stroll, sponsorships, and commissions on art sales both in the gallery and on the art walk.

2018-2019 Accomplishments

- In 2018, Yountville Arts installed five (5) new pieces of art on the Art Walk
- In 2018-19 Yountville Arts supported 75 different visual arts artists in the Gallery, on the Art Walk, and through art events. Yountville Arts also supported 15 musical artists in 2018-19.

2019-2020 Goals and Objectives

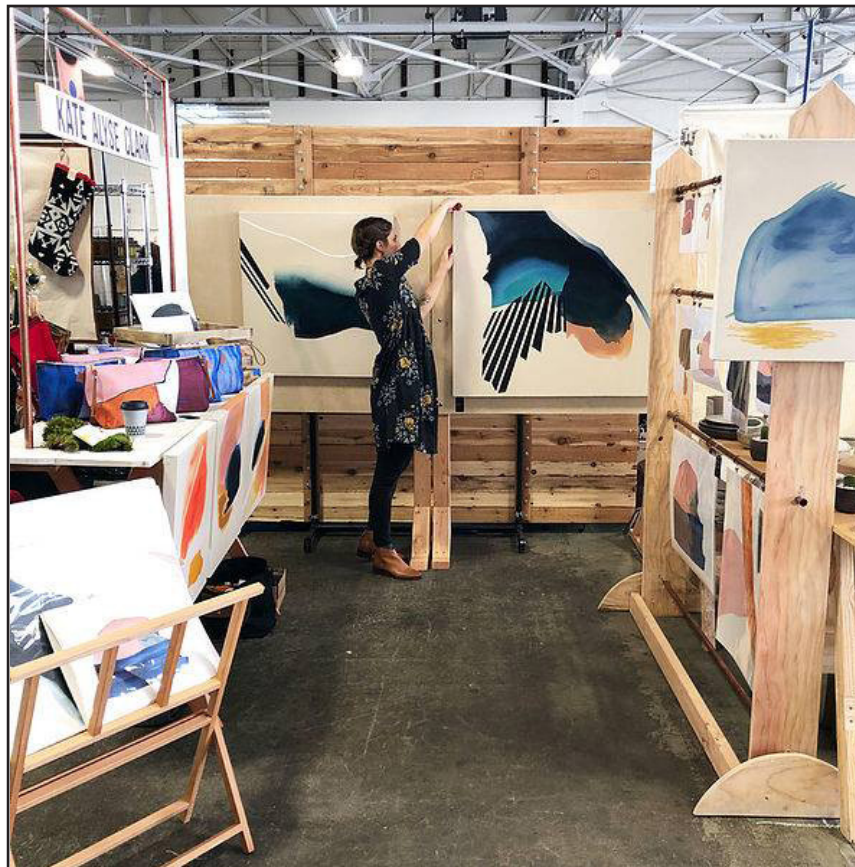
- Continue with arts programming and events within the mission of Yountville Arts Commission.
- Work to diversify how we solicit art for the Art Walk and Gallery.
- Work to complete and implement projects outlined at the Strategic Planning session.

Budget Highlights

- There is a decrease in Part-Time staffing costs due to the funding of a Full-Time Facility and Event Specialist.
- There is an increase in the Part-Time staffing and benefits for the .15 FTE of the Facility and Events Specialist position.
- The Town of Yountville General Fund will subsidize Yountville Arts programming by \$32,219 in FY 2019-20. As per Administrative Policy, any revenue raised above the amount budgeted of \$17,500 and not expended over the budgeted amount of \$49,719 will be moved into the TOYCF Art Fund at the close of the fiscal year.

Did You Know?

- The Yountville Art Walk currently has 38 sculpture sites. Of those 38, five (5) sculptures are owned by the Town of Yountville (Chaos Pamplona, The Chef, the Honorary Firefighter, Faces of Freedom and Sidewalk Judge), and the other 26 are on rotation.



Town of Yountville
PARKS & RECREATION - YOUNTVILLE ARTS PROGRAMS
General Fund Department 5415

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	-	-	-	6,920
4011	Salaries - Part Time	-	-	7,500	2,800
4013	Medicare & Fica	-	-	574	674
4020	Pers Employer Rate	-	-	-	531
4030	Deferred Compensation	-	-	-	484
4040	Health Insurance	-	-	-	1,481
4042	Dental Insurance	-	-	-	110
4044	Life/Disability Insurance	-	-	-	78
4049	Allocated OPEB	-	-	-	1,004
4819	Allocated Liability Insurance	-	-	-	308
4839	Allocated Workers' Comp Insurance	-	-	-	229
	Total Personnel	\$ -	\$ -	\$ 8,074	\$ 14,619
SUPPLIES & SERVICES					
4120	Other Supplies & Materials	-	-	5,600	6,400
4130	Postage & Printing	-	-	4,500	3,500
4210	Contract Services	-	-	18,450	18,700
4250	Advertising	-	-	5,500	6,500
	Total Supplies & Services	\$ -	\$ -	\$ 34,050	\$ 35,100
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 42,124	\$ 49,719
PROGRAM REVENUE					
3804	Art - Donations/Commissions	-	-	17,000	17,500
	TOTAL PROGRAM REVENUE	\$ -	\$ -	\$ 17,000	\$ 17,500

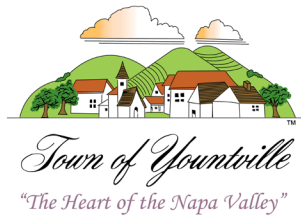
* Arts program moved from Communitiy Promotions Department in FY 2018/19. Historical data for fiscal years 2016-2018 remain in Community Promotions (01-1015).



PARKS AND RECREATION - YOUNTVILLE ARTS PROGRAMS

General Fund Department 5415

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	-	-	-	-
Recreation Supervisor	-	-	-	-
Recreation Coordinator	-	-	-	-
Community Facilities Manager	-	-	-	-
Facility & Event Specialist	-	-	-	0.1500
Administrative Assistant	-	-	-	-
TOTAL STAFF	-	-	-	0.1500



Water Utility Enterprise

Water Utility Enterprise Fund Descriptions

Water Funds Summary

Water Expenditure Summary by Category

Water Utility Operating Fund Summary (61)

Water Utility Operating Revenue (61)

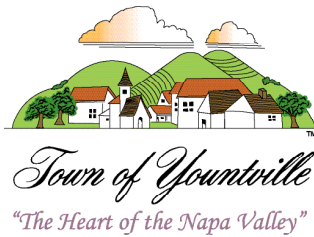
Water Utility Operations & Distribution (61-4505)

Water Utility Purchases & Conservation (61-4507)

Water Utility Capital Improvements Fund (60-4500)

Water Drought Reserve Fund (57-4507)

Water Connection Impact Fee Fund (58)



Water Utility Enterprise Fund Descriptions

Water Funds Summary - provides an aggregated view of all estimated revenues and expenditures to maintain the Town's Water Utility Enterprise.

Water Expenditure Summary by Category - outlines estimated total expenditures associated with personnel, supplies and services, capital outlay, debt service, water purchases and depreciation expenses.

Water Utility Operating Fund (61-4505 & 61-4507) – accounts for water revenue from user fees, operating expenses to distribute water to customers, purchases of water, primarily from the Veterans Home, and conservation efforts.

Water Utility Capital Improvements Fund (60) – accounts for acquisition of water system improvements & acquisition of major equipment.

Water Drought Reserve Fund (57) – established by Council policy to account for \$2 million reserve established for water purchases on the spot market in the event of a drought.

Water Connection Impact Fee Fund (58) – accounts for fees charged on residential & commercial development –funds allocated for capital infrastructure projects.

Town of Yountville
WATER FUNDS SUMMARY
Fiscal Year 2019-20

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
REVENUE					
Residential Sales (61)	787,014	808,771	848,357	848,357	907,743
NonProfit Sales (61)	88,003	98,925	89,027	89,027	95,258
Commercial Sales (61)	342,132	325,211	357,818	357,818	382,866
Other Services (61)	27,560	56,600	35,700	93,630	100,200
State Revenue (61)	16,220	-	-	-	-
Miscellaneous (61)	1,971	511	-	114	-
System Replacement Fees (60)	87,361	90,711	96,000	96,000	100,000
Water Collection Impact Fees (60/58)	41,995	54,858	-	50,678	-
Investment Earnings	8,649	25,007	8,250	29,170	34,800
Total Revenue	\$ 1,400,904	\$ 1,460,593	\$ 1,435,152	\$ 1,564,794	\$ 1,620,867
EXPENDITURES					
Utility Distribution & Operations (61)	428,270	457,480	544,636	557,460	575,474
Utility Purchase & Conservation (61)	652,357	791,128	729,909	878,479	982,486
Utility Capital Improvements (60)	541,668	118,862	742,600	742,600	423,850
Total Expenditures	\$ 1,622,295	\$ 1,367,470	\$ 2,017,145	\$ 2,178,539	\$ 1,981,810
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	-	-	7,500	1,500	5,000
Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	(200,000)	(400,000)
Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	200,000	200,000
Interfund Transfer - Drought Reserve Fund (57)	-	-	-	-	200,000
Total Transfers	\$ -	\$ -	\$ 7,500	\$ 1,500	\$ 5,000
Excess (Deficiency) After Transfers	\$ (221,391)	\$ 93,123	\$ (574,493)	\$ (612,245)	\$ (355,943)

Town of Yountville
WATER
Expenditure Summary by Category

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
Salaries	236,468	248,602	293,399	288,102	292,876
Benefits	66,081	63,065	75,202	77,622	89,829
* PERS Emplr Rate/Pension Expense	10,752	70,690	53,044	53,378	61,844
Allocated - Workers Comp, Liability, OP	44,336	35,405	53,140	53,140	62,611
Total Personnel	\$ 357,638	\$ 417,762	\$ 474,785	\$ 472,242	\$ 507,160
SUPPLIES & SERVICES					
Supplies & Services	76,481	62,456	117,760	123,004	123,360
Contract Services	43,812	51,126	35,000	45,123	30,000
Total Supplies & Services	\$ 120,293	\$ 113,583	\$ 152,760	\$ 168,127	\$ 153,360
CAPITAL OUTLAY					
Capital Outlay	488,989	56,310	675,000	675,000	357,750
Total Capital Outlay	\$ 488,989	\$ 56,310	\$ 675,000	\$ 675,000	\$ 357,750
DEBT SERVICE					
Debt Service	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
WATER PURCHASES					
Water Purchases	591,645	715,944	642,000	790,570	890,940
Total Water Purchases	\$ 591,645	\$ 715,944	\$ 642,000	\$ 790,570	\$ 890,940
DEPRECIATION EXPENSE					
Depreciation Expense	63,730	63,872	72,600	72,600	72,600
Total Depreciation Expense	\$ 63,730	\$ 63,872	\$ 72,600	\$ 72,600	\$ 72,600
TOTAL EXPENSES	\$ 1,622,295	\$ 1,367,470	\$ 2,017,145	\$ 2,178,539	\$ 1,981,810

**Includes adjustment for GASB 68*

Town of Yountville
WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2016-17	2017-18	2018-19		2019-20
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 841,589	\$ 1,023,437	\$ 572,128	\$ 868,735	\$ 626,115
Adjustment for Depreciation expense transfer	\$ 200,378				
ADJUSTED BEGINNING FUND BALANCE	\$ 1,041,967	\$ 1,023,437	\$ 572,128	\$ 868,735	\$ 626,115
OPERATING REVENUE					
Residential Sales	787,014	808,771	848,357	848,357	907,743
Non Profit Sales	88,003	98,925	89,027	89,027	95,258
Commercial Sales	342,132	325,211	357,818	357,818	382,866
Other Services	27,560	56,600	35,700	93,630	100,200
Other Revenue	17,756	511	-	114	-
Total Operating Revenue	\$ 1,262,464	\$ 1,290,018	\$ 1,330,902	\$ 1,388,946	\$ 1,486,067
OPERATING EXPENSES					
Personnel	357,638	417,762	474,785	472,242	507,160
Supplies & Services	120,293	113,583	152,760	168,127	153,360
Capital Outlay	11,051	1,320	5,000	5,000	6,500
Water Purchases	591,645	715,944	642,000	790,570	890,940
Total Operating Expenses	\$ 1,080,627	\$ 1,248,609	\$ 1,274,545	\$ 1,435,939	\$ 1,557,960
NET OPERATING INCOME (LOSS)	\$ 181,837	\$ 41,409	\$ 56,357	\$ (46,993)	\$ (71,893)
NON-OPERATING REVENUE, EXPENSES & TRANSFERS					
3301 Investment Earnings	(367)	3,889	1,750	2,873	4,800
3901 Interfund Transfer - Low Income Subsidy (01)	-	-	7,500	1,500	5,000
7900 Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Non-Operating Revenue, Expenses & Transfers	\$ (200,367)	\$ (196,111)	\$ (190,750)	\$ (195,627)	\$ (190,200)
■ ENDING FUND BALANCE	\$ 1,023,437	\$ 868,735	\$ 437,735	\$ 626,115	\$ 364,022
Fund Balance as Percent of Operating Expenses	95%	70%	34%	44%	23%
Net Change in Fund Balance	181,848	(154,702)	(134,393)	(242,620)	(262,093)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	-	-	467,388
Unreserved	1,023,437	868,735	437,735	626,115	(103,366)
■ Total Fund Balance	\$ 1,023,437	\$ 868,735	\$ 437,735	\$ 626,115	\$ 364,022

Town of Yountville
WATER UTILITY OPERATING REVENUE
Fund 61

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
RESIDENTIAL SALES						
3610	Single Residential	481,271	515,144	523,030	523,030	559,642
3611	Multi Residential	84,603	84,914	90,188	90,188	96,501
3612	Mobile Homes	66,364	70,757	67,730	67,730	72,472
3613	Condominium	68,105	69,548	69,783	69,783	74,668
3614	Residential - Outside Town	86,669	68,407	97,626	97,626	104,460
	Total Residential Sales	\$ 787,014	\$ 808,771	\$ 848,357	\$ 848,357	\$ 907,743
NONPROFIT SALES						
3620	Church or School	36,130	38,333	34,826	34,826	37,263
3621	Town Use	51,873	60,592	54,201	54,201	57,995
	Total Nonprofit Sales	\$ 88,003	\$ 98,925	\$ 89,027	\$ 89,027	\$ 95,258
COMMERCIAL SALES						
3630	Restaurant/Bar	66,397	66,094	69,025	69,025	73,857
3631	Hotel/Inn	167,628	154,956	176,273	176,273	188,612
3632	Other Commercial	61,899	60,462	67,693	67,693	72,432
3633	Multi Commercial	46,208	43,699	44,827	44,827	47,965
	Total Commercial Sales	\$ 342,132	\$ 325,211	\$ 357,818	\$ 357,818	\$ 382,866
OTHER SERVICES						
3660	Other Service Charges	26,640	27,130	26,500	26,500	20,000
3661	Firelines	720	28,870	9,000	65,730	80,000
3662	Meter Sets	200	600	200	1,400	200
	Total Other Services	\$ 27,560	\$ 56,600	\$ 35,700	\$ 93,630	\$ 100,200
OTHER REVENUES						
3409	Other State Revenue - Prop 84 Grant	16,220	-	-	-	-
3800	Miscellaneous	75	511	-	114	-
3801	Refunds & Reimbursements	1,461	-	-	-	-
	Total Other Revenue	\$ 17,756	\$ 511	\$ -	\$ 114	\$ -
	TOTAL WATER REVENUE *	\$ 1,262,464	\$ 1,290,018	\$ 1,330,902	\$ 1,388,946	\$ 1,486,067

* Council approved a five year utility rate increase effective March 1, 2018, through December 2022.



Department Overview

The Water Utility Operations Division of the Public Works Department supports the operation and maintenance of the water distribution system that provides potable water service to the Town's residential, commercial, public facilities and other properties in the Town and 30 customers who are outside of Town limits. When the Town incorporated in 1965, it was required to assume responsibility for the existing water customers served by the water transmission line along Silverado Trail and Yountville Cross Road. The California Veterans Home – Yountville is responsible for the maintenance and operations of its own internal water distribution system operations serving their campus.

The Water Operations Division is responsible for the maintenance and operation of the Town's water distribution system which includes:

- Yountville Municipal Emergency Water Well
- 10.7 miles of water distribution mains (pipeline system)
- 823 service connections and meters
- 29 Town-owned backflow prevention devices
- Two pressure regulator stations between the State's transmission line and Town distribution system
- Two pressure regulator stations tied to the City of Napa's water system that provides back up in an emergency.

The Utility Operations Manager manages one (1) Water Systems Maintenance Worker and other Public Works Utilities staff as necessary to operate and maintain the physical water distribution system. The Town utilizes outside contractors for the majority of major construction and repair projects.

Department staff maintains and operates the water treatment system at the Emergency Municipal Water Well so that it will be ready in case of an emergency. Utility Operations staff take monthly, quarterly, annual and semi-annual water samples from the distribution system (and well) for testing and reporting to the California State Water Resources Control Board, Division of Drinking Water (SWRCB, DDW). The Town shares this information with all water customers through the Annual Consumer Confidence Report.

The Division implemented a cellular network meter reading system to electronically read water meters for each monthly billing cycle. The use of cellular meter reading technology allows the meter readings to be taken daily and relayed via the remote system. The software also allows account holders to review water usage from any device with an internet connection using the Eye on Water System.

The water rate structure includes three components: a fixed system service charge based on meter size, a system replacement fee, and a water consumption charge based on actual water usage by the customer. Funding for this department is provided through user charges and interest income.

Historical Water Operations Background Information:

In both 2015 and 2018, Town staff teamed with ValveTek Utility Services, Inc. to perform system-wide flushing using a technology called Neutral Output Discharge Elimination System (NO-DES). This process uses an onboard pumping/filtering system that removes unwanted debris (including the previously deposited sand) from the water distribution system while pumping clean water back into the system thereby eliminating the water waste usually associated with distribution system flushing. Currently, it is anticipated that the Town will use this process every other year (the most recent NO-DES flushing took place in April 2018) to keep the system flushed at high velocities while performing low volume flushing in the years that NO-DES is not used.

The Town of Yountville receives over 90% of domestic drinking water from a surface water treatment plant that is owned and operated by the CA Department of Veterans Affairs/CA Veterans Home. Over the past year there have been several instances where due to challenges at the Rector Treatment Plant, when the Town was required to transition to City of Napa water. This occurred three (3) times over the



past year, with each occurrence lasting from a few days to a week or more.

In one instance a blow-off used to flush the transmission main that serves the Town from the Rector Water Treatment Plant was struck by a vehicle and had to be repaired at the water connection main. This resulted in transitioning from the Rector system to the City of Napa system for approximately one (1) week. In April 2019 the Town received several calls from residents that there was an unusual odor coming from the water. Staff inspection revealed it originated from the Treatment Plant at Rector. It should be noted that when the Town is required to make this transition, the cost of water from the City of Napa is approximately double the cost of water purchased from the Veterans Home/Rector Water Plant.

2018-2019 Accomplishments

- Completed flushing of entire water distribution system with NO-DES that circulates the water at high velocity and reintroduces the filtered water back into the system. This eliminates the normal water waste associated with this type of maintenance.
- Completed State of California State Water Resources Control Board, Division of Drinking Water (CA SWRCB, DDW) mandated Annual Water Quality (Consumer Confidence) Report which was emailed and mailed to all 823 customers and posted in public locations.
- Continued to improve and enhance employee training and safety program, cross-training and “job shadowing” within the Utility Operations Division.
- Continued to implement and use GIS and Orion cellular water meter reading technology to help improve efficiency and effectiveness.
- Installed new backflow device at Town Hall.
- The Finance Department implemented the second year of the five year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 7% water rate increase for the five year period.

2019-2020 Goals and Objectives

- Complete and electronically distribute the 2019 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Continue to improve and enhance employee training and safety program, cross-training and “job shadowing” within the Utility Operations Division.
- Continue to implement and use GIS and Orion cellular water meter reading technology to help improve efficiency and effectiveness.

Budget Highlights

- The overall budget is relatively flat with a 6% increase.
- The personnel budget is increased due to the addition of the Accounting Assistant, who has an allocation to this budget.
- The contract services budget is decreased due to the completion of the Five Year Utility rate study.
- \$5,000 from the General Fund is being transferred in to subsidize the Low Income Subsidy Program.

Did You Know?

- Yountville has six (6) certified water distribution operators to make sure the drinking water system is managed to a high level in accordance with State and Federal standards.
- Yountville serves 30 out of town water customers dating back to incorporation in 1965.
- 48 bacteriological tests are performed each year from our sampling stations.
- Yountville purchases water from Rector Reservoir which is operated by the State of California – Veterans Home located northeast of Town on the Silverado Trail.

Town of Yountville
WATER UTILITY OPERATIONS & DISTRIBUTION
Water Fund 61 - Department 4505

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	187,911	175,804	217,850	223,597	240,161
4011	Salaries - Part Time	13,626	25,584	35,700	24,656	9,600
4012	Overtime	1,736	1,673	500	500	2,200
4013	Medicare & Fica	3,575	4,330	5,895	5,133	6,208
4020	Pers Employer Rate	36,461	36,024	45,764	46,098	53,324
4023	Pension Expense	(27,209)	24,368	-	-	-
4024	OPEB Expense	-	(8,172)	-	-	-
4030	Deferred Compensation	12,626	12,640	16,175	16,577	17,627
4031	Payment In-Lieu Health	-	365	-	-	-
4040	Health Insurance	34,673	29,608	35,124	37,526	45,769
4042	Dental Insurance	3,772	2,936	3,282	3,503	4,188
4043	Vision Insurance	400	-	500	550	500
4044	Life/Disability Insurance	1,593	1,452	1,788	1,847	2,330
4049	Allocated OPEB	25,560	29,160	31,597	31,597	34,838
4052	Cell Phone Allowance	-	-	960	960	960
4053	Other Employee Reimbursement	175	700	1,310	1,358	1,550
4819	Allocated Liability Insurance	7,767	9,921	7,962	7,962	10,702
4839	Allocated Workers' Comp Insurance	2,299	(990)	5,539	5,539	7,957
	Total Personnel	\$ 304,963	\$ 345,405	\$ 409,946	\$ 407,403	\$ 437,914
SUPPLIES & SERVICES						
4110	Office Supplies	79	-	300	300	300
4120	Other Supplies & Materials	4,477	3,749	7,000	7,000	6,000
4125	Chemicals	1,270	184	1,500	1,500	1,500
4130	Postage & Printing	4,368	5,749	4,000	4,000	4,500
4210	Contract Services	43,201	51,126	35,000	45,123	30,000
4220	Audit & Accounting Services	3,628	3,439	6,000	10,344	5,000
4225	Bank & Fiscal Agent Fees	9,975	10,621	11,400	11,400	12,000
4280	Other Agencies	4,908	4,902	7,000	7,000	6,500
4310	Facilities Maintenance	22,491	7,571	30,000	30,000	30,000
4320	Equipment Maintenance	5,137	4,073	4,000	4,000	4,000
4330	Vehicle Maintenance	961	2,133	2,000	2,000	2,500
4699	Allocated IT Costs	7,811	10,160	6,490	6,490	7,810
4710	Conference & Travel	1,917	269	5,000	5,000	5,000
4715	Meetings & Training	309	3,669	4,000	4,000	6,250
4720	Dues & Subscriptions	325	1,400	4,000	4,000	2,500
4829	Allocated Property Insurance	1,399	1,710	2,000	2,000	2,200
4991	Low Income Subsidy - Water	-	-	-	900	5,000
	Total Supplies & Services	\$ 112,255	\$ 110,756	\$ 129,690	\$ 145,057	\$ 131,060
CAPITAL OUTLAY						
5700	Machinery & Equipment	11,051	1,320	5,000	5,000	6,500
	Total Capital Outlay	\$ 11,051	\$ 1,320	\$ 5,000	\$ 5,000	\$ 6,500
	TOTAL EXPENSES	\$ 428,270	\$ 457,480	\$ 544,636	\$ 557,460	\$ 575,474

**Also shown in Water Utility Operating Fund Summary sheet*



WATER UTILITY OPERATIONS & DISTRIBUTION

Water Fund 61 - Department 4505

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1250	0.1250	0.1250	0.1250
Public Works Director	0.1500	0.1500	0.1500	0.1500
Deputy Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2000	0.2000	-	-
Engineering Technician	0.1000	0.1000	0.1000	0.1000
Utility Operator	0.1000	0.1000	0.1250	0.1500
Maintenance Worker	0.5500	0.0500	-	-
Water Service Maintenance Worker	-	0.7000	0.7000	0.7000
Utility Operations Manager	0.0250	0.0250	0.0500	0.0500
Finance Director	0.1500	0.1500	0.2500	0.2500
Management Analyst	0.0500	0.0500	0.1100	0.1100
Financial Analyst	0.1500	0.1500	0.0500	0.0500
Accounting Assistant	0.2300	-	-	0.4000
Administrative Assistant	0.0500	0.0500	0.1000	0.1000
TOTAL STAFF	1.9300	1.9000	1.8100	2.2350



WATER UTILITY PURCHASES & CONSERVATION Water Fund 61 - Department 4507

Department Overview

The Town of Yountville has a long term contract with the State of California – Veterans Home to purchase water from Rector Reservoir located northeast of the Town limits along the Silverado Trail. Water purchase costs are accounted for in this department including Rector Reservoir water and City of Napa on a limited basis. The cost per acre foot varies with the amount of water purchased and Veterans Home costs to store and treat the water provided to the Town. Historical information on the amount of water purchased and its cost is shown in the table below:

Fiscal Year	Acre Feet Purchased	Cost Per Acre Foot	Total Cost
2006/07	522	\$500	\$260,770
2007/08	513	\$582	\$299,170
2008/09	507	\$667	\$338,085
2009/10	497	\$728	\$394,640
2010/11	514	\$657	\$337,517
2011/12	559	\$748	\$438,256
2012/13	581	\$665	\$391,332
2013/14	612	\$803	\$491,362
2014/15	604	\$919	\$525,953
2015/16	614	\$793	\$487,130
2016/17	429	\$1,202	\$515,804
2017/18	479	\$1,487	\$712,648
2018/19 Estimated	460	1,836	\$845,000

Costs for managing and maintaining water supply from the Municipal Well are included in Department 4505; Water Utility Operations.

In 2009, the Town Council established the \$2 million Water Drought Reserve Fund (57-4507) with the proceeds from the sale of water rights to North Bay Aqueduct and Kern County water to provide funding to purchase water during a drought condition. On February 20, 2018 as part of the new water rate approval, a \$200,000 allocation from the Water Drought Reserve fund was approved for capital improvements. This allocation will occur in Fiscal Year 2019-20.

2018-2019 Accomplishments

- Distributed the Annual Water Quality Consumer Confidence Report in an electronic format to the online bill paying customers.
- The Finance Department implemented the second year of the five year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 7% water rate increase for the five year period.



WATER UTILITY PURCHASES & CONSERVATION Water Fund 61 - Department 4507

2019-2020 Goals and Objectives

- Continue to distribute the Annual Water Quality Consumer Confidence Report in an electronic format to online bill paying customers.

Budget Highlights

- Increases in this budget are driven by costs from the Veterans Home operations of Rector Reservoir and the cost of water purchases. This includes increased costs when the Town is forced to use City of Napa water. These costs are currently double that of water purchased from the Veterans Home.

Did You Know?

The Town has a water conservation rebate program to encourage water conservation. Last year there were:

- 2 Cash for Grass Rebates: \$3,250/total payments.

Town of Yountville
WATER UTILITY PURCHASES & CONSERVATION
Water Fund 61 - Department 4507

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	32,880	45,254	38,849	38,849	40,915
4012	Overtime	316	287	500	500	-
4013	Medicare & Fica	442	605	564	564	595
4020	Pers Employer Rate	6,235	6,444	7,280	7,280	8,520
4023	Pension Expense	(4,735)	3,853	-	-	-
4024	OPEB Expense	-	(1,297)	-	-	-
4030	Deferred Compensation	2,130	3,261	2,691	2,691	2,836
4040	Health Insurance	5,822	6,207	6,046	6,046	6,352
4042	Dental Insurance	593	592	546	546	546
4044	Life/Disability Insurance	281	368	321	321	368
4049	Allocated OPEB	6,960	5,280	5,634	5,634	5,935
4819	Allocated Liability Insurance	1,352	1,673	1,420	1,420	1,823
4839	Allocated Workers' Comp Insurance	398	(170)	988	988	1,356
Total Personnel		\$ 52,674	\$ 72,357	\$ 64,839	\$ 64,839	\$ 69,246
SUPPLIES & SERVICES						
4130	Postage & Printing	-	-	2,000	2,000	1,000
4210	Contract Services	610	-	-	-	-
4500	Conservation Rebates	6,156	1,127	20,000	20,000	20,000
4699	Allocated IT Costs	1,271	1,700	1,070	1,070	1,300
Total Supplies & Services		\$ 8,037	\$ 2,827	\$ 23,070	\$ 23,070	\$ 22,300
WATER PURCHASES						
4550	Water Purchase - Veterans Home	515,804	712,649	639,000	734,000	845,940
4555	Water Purchase - City of Napa	75,841	3,295	3,000	56,570	45,000
Total Water Purchases		\$ 591,645	\$ 715,944	\$ 642,000	\$ 790,570	\$ 890,940
TOTAL EXPENSES		\$ 652,357	\$ 791,128	\$ 729,909	\$ 878,479	\$ 982,486



WATER UTILITY PURCHASES & CONSERVATION Water Fund 61 - Department 4507

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Director	0.1000	0.1000	0.1000	0.1000
Deputy Public Works Director	0.0500	0.0500	0.0500	0.0500
Water Service Maintenance Worker	0.1000	0.1500	0.1500	0.1500
Public Works Manager	0.0250	0.0250	-	-
TOTAL STAFF	0.2750	0.3250	0.3000	0.3000



WATER UTILITY CAPITAL IMPROVEMENTS FUND

Water Fund 60 - Department 4500

Department Overview

The Water Utility Capital Improvements Fund is a subsidiary fund of the Water Utility Operating Fund. This fund accounts for the acquisition and depreciation of water utility system improvements and major equipment. Funding is provided from transfers from the water operating fund, system replacement fees, connection fees, and interest earnings.

Capital Improvement Projects for Fiscal Year 2018-19 included the Yount Street Main and Lateral Replacement Project (WA-0010), between Finnell Road and Mount Street. Reviewing and replacing water infrastructure is a best management practice prior to reconstruction of a roadway that is designed to last 25 years, and this project was completed prior to the Yount Street Rehabilitation project (MT-3019).

An infrastructure replacement program has been prepared as part of the Capital Improvement Program to fund the repair or replacement of water pipelines when it is most cost-effective.

2018-2019 Accomplishments

- Completed Yount Street Main and Lateral Replacement Project (WA-0010).
- Conducted assessment of the Washington Park Neighborhood Water Distribution System (WA-0013).
- Completed Regulator Pit Relocation Design (WA-0007).
- Implemented Water Rate Study recommendations and incorporate into Capital Improvement Program as applicable.
- Implemented and allocated replacement funds to build reserve fund program for future water capital project needs.
- The Water Meter Replacement Program (WA-2019) and Main and Service Lateral Placement Program (WA-3019) are building fund balance so funds are available when needed.

2019-2020 Goals and Objectives

- Complete Regulator Pit Relocation at Yountville Cross Road and Finnell (WA-0007).
- Continue to implement Water Rate Study recommendations and incorporate into Capital Improvement Program as applicable.
- The Water Meter Replacement Program (WA-2020) and Main and Service Lateral Placement Program (WA-3020) are building fund balance so funds are available when needed.

Budget Highlights

- The overall budget has decreased based on the size and number of the planned projects.
- Continue Main and Lateral Replacement Program as needed or maintain fund balance for future replacement needs (WA-3020).

Town of Yountville
WATER UTILITY CAPITAL IMPROVEMENTS
Water Fund 60 - Department 4500

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,470,938	\$ 2,084,482	\$ 2,435,367	\$ 2,316,814	\$ 2,359,977
Adjustment for Depreciation expense transfer		\$ (200,378)				
ADJUSTED BEGINNING FUND BALANCE		\$ 2,270,560	\$ 2,084,482	\$ 2,435,367	\$ 2,316,814	\$ 2,359,977
REVENUE						
3695	System Replacement Fees	87,361	90,711	96,000	96,000	100,000
	Total Revenue	\$ 87,361	\$ 90,711	\$ 96,000	\$ 96,000	\$ 100,000
EXPENSES						
5999	Depreciation Expense	63,730	63,872	72,600	72,600	72,600
	Total Interest Expense	\$ 63,730	\$ 63,872	\$ 72,600	\$ 72,600	\$ 72,600
CAPITAL PROJECTS						
WA-0006	Fixed Network/Meter Reading Project	126,919	-	-	-	-
WA-0007	Regulator Pit Relocation Project	-	-	15,000	15,000	150,000
WA-0008	Yountville Cross Rd Water Main Replacement	278,301	-	-	-	-
WA-0009	Water Dist. System Improvements/Blow-Offs	23,588	-	-	-	-
WA-0010	Yount St. Main/Lateral Rplcmnt (Finnell to Mount)	-	-	430,000	430,000	-
WA-0013	Washington Park Mainline Pipe Assessment	-	-	50,000	50,000	-
WA-2016	Water Meter Replacements	10,984	-	-	-	-
WA-2017	Water Meter Replacment Program	37,016	-	-	-	-
WA-2018	Water Meter Replacement Program	-	15,445	-	-	-
WA-2019	Water Meter Replacement Program	-	-	25,000	25,000	-
WA-2020	Water Meter Replacement Program	-	-	-	-	26,250
WA-3017	Main & Service Lateral Replacement Program	1,130	-	-	-	-
WA-3018	Main & Service Lateral Replacement Program	-	11,312	-	-	-
WA-3019	Main & Service Lateral Replacement Program	-	-	150,000	150,000	-
WA-3020	Main & Service Lateral Replacement Program	-	-	-	-	150,000
WA-4018	Hydrant & Main Flushing	-	28,233	-	-	-
WA-4020	Hydrant & Main Flushing	-	-	-	-	25,000
	Total Capital Projects	\$ 477,938	\$ 54,990	\$ 670,000	\$ 670,000	\$ 351,250
	Total Expenses	\$ 541,668	\$ 118,862	\$ 742,600	\$ 742,600	\$ 423,850
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	1,630	5,579	1,500	9,085	10,000
3799	Water Connection Impact Fees (From 58)	42,052	54,904	-	50,678	-
3800	Miscellaneous Revenue	435	-	-	-	-
3900	Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	200,000	200,000
3957	Interfund Transfer - Drought Reserve Fund (57)	-	-	-	-	200,000
	Total Non-Operating Revenue & Transfers	\$ 244,116	\$ 260,482	\$ 201,500	\$ 259,763	\$ 410,000
	Depreciable Capital Projects*	24,113	-	430,000	430,000	-
■ ENDING FUND BALANCE		\$ 2,084,482	\$ 2,316,814	\$ 2,420,267	\$ 2,359,977	\$ 2,446,127
	Net Change in Fund Balance	(386,456)	232,332	(15,100)	43,163	86,150
FUND BALANCE ALLOCATIONS						
	Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	-	-	87,185
	Portion of Fund Balance applicable to Capital Assets	-	-	-	-	1,743,702
	Unreserved	2,084,482	2,316,814	2,420,267	2,359,977	615,240
■ Total Fund Balance		\$ 2,084,482	\$ 2,316,814	\$ 2,420,267	\$ 2,359,977	\$ 2,446,127

*Depreciable Capital Projects represents the amount for projects completed and does not include construction in progress.



Department Overview

The Town Council established the Water Drought Reserve Fund from proceeds of the sale of the Town's North Bay Aqueduct (NBA) and Kern water rights in January 2009 to the City of Napa. This reserve fund provides a funding source for the purchase of additional water supply on the "spot market" in the event of an extended drought, or other situation when water supply from the Veterans Home – State of California Department of Water Resources long-term purchase agreement is not sufficient to meet demand. The City of Napa has agreed to provide water conservation education services to the Town, limited emergency water use, and serve as the Town's broker for the purchase of water on the "spot market".

On February 20, 2018, the Town Council adopted a 7% rate increase for the Water Utility Enterprise Funds. The rate increase includes the transfer of \$200,000 in Fiscal Year 2019-20 from this fund to the Water Capital Fund.

2018-2019 Accomplishments

- Continued strong water conservation education outreach partnership with the City of Napa.
- Maintained a sufficient fund balance to allow the Town to purchase water on the "spot market" in the event of drought or other emergencies.
- Continued with education outreach efforts, further implement "Cash for Grass" conversion program and other programs aimed at reducing outdoor watering.

2019-2020 Goals and Objectives

- Maintain sufficient fund balance to allow the Town to purchase water on the "spot market" in the event of drought or other emergencies.
- Continue with education outreach efforts, further implement "Cash for Grass" conversion program and other programs aimed at reducing outdoor watering.

Budget Highlights

- Town Council adopted a 7% rate increase for the Water Utility Enterprise Funds. The approved increase provides for a transfer of \$200,000 in Fiscal Year 2019-20 from this fund to the Water Utility Capital Improvement Fund.

Town of Yountville
WATER DROUGHT RESERVE FUND
Water Fund 57 - Department 4507

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,054,446	\$ 2,061,775	\$ 2,067,570	\$ 2,077,269	\$ 2,094,481
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	7,329	15,493	5,000	17,212	20,000
	Total Non-Operating Revenue & Transfers	\$ 7,329	\$ 15,493	\$ 5,000	\$ 17,212	\$ 20,000
NON-OPERATING EXPENSES & TRANSFERS						
7960	Interfund Transfer - Water Capital (60)*	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Total Non-Operating Expenses & Transfers	\$ -	\$ -	\$ -	\$ -	\$ 200,000
■ ENDING FUND BALANCE		\$ 2,061,775	\$ 2,077,269	\$ 2,072,570	\$ 2,094,481	\$ 1,914,481
Net Change in Fund Balance		7,329	15,493	5,000	17,212	(180,000)

* Council approved utility rate increase effective March 1, 2018, based on Water & Wastewater Utility Rate Study completed in 2017, which includes a subsidy from the Water Drought Reserve Fund in the Amount of \$200,000 in FY 2019-20.



Department Overview

The Water Connection Impact Fee Fund was established in June 2005, in accordance with the provisions of Ordinance No. 362-05 and Municipal Code Section 3.40 to account for impact fees collected for existing and planned water system facilities, projects, and infrastructure.

Water Connection Impact Fees are collected on new residential, commercial development, conversion of existing development, and expansion of existing development, as provided in Municipal Code Section 3.40. Approximately 43% of each impact fee collected is allocated to the 'buy-in' of existing water system facilities, and the remainder is allocated to the fund that finances approved water system projects.

The Town is nearing build out of the community. As such, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's water system. Impact Fees from Gates Estates, Hotel Villagio, and Bardessono Hotel commercial projects have generated additional revenue during Fiscal Year 2018-19. Future revenue is dependent on new or significant redevelopment activity.

2018-2019 Accomplishments

- Collected impact fees from the Gates Estates, Hotel Villagio, and Bardessono Hotel development projects and two residential projects at the time of building permit issuance.

2019-2020 Goals and Objectives

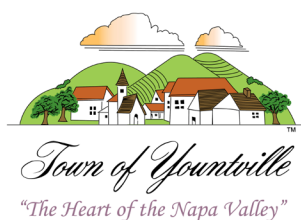
- Allocate any Impact Fees.

Budget Highlights

- Nominal. Current practice is not to budget impact fees as development is limited in number and timing is hard to predict.

Town of Yountville
WATER CONNECTION IMPACT FEE FUND
Water Fund 58

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	-	\$ -	\$ -	\$ -
REVENUE						
3701	Impact Fees	41,994	54,858	-	50,678	-
	Total Revenue	\$ 41,994	\$ 54,858	\$ -	\$ 50,678	\$ -
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	57	46	-	-	-
3799	Allocate to Water Capital Fund (To 60)	(42,051)	(54,904)	-	(50,678)	-
	Total Non-Operating Revenue & Transfers	\$ (41,994)	\$ (54,858)	\$ -	\$ (50,678)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		-	-	-	-	-



Wastewater Utility Enterprise

Wastewater Utility Enterprise Fund Descriptions

Wastewater Funds Summary

Wastewater Expenditures Summary by Category

Wastewater Utility Operating Fund Summary (62)

Wastewater Utility Operating Revenue (62)

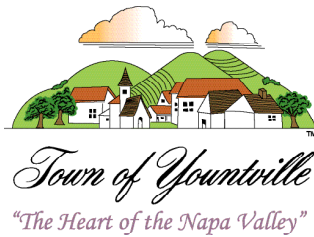
Wastewater Utility Collection Systems Operations (62-4510)

Wastewater Treatment Operations (62-4515)

Wastewater Treatment Capital Recovery Fund (63-4518)

Wastewater Collection Capital Improvement Fund (64-4519)

Sewer Connection Impact Fee Fund (65)



Wastewater Utility Enterprise Fund Descriptions

Wastewater Funds Summary - provides an aggregated view of all estimated revenues and expenditures to maintain the Town's Wastewater Utility Enterprise.

Wastewater Expenditures Summary by Category - outlines estimated total expenditures associated with personnel, supplies and services, capital outlay, debt service, and depreciation expenses.

Wastewater Utility Operating Fund (62-4510 & 62-4515) – accounts for wastewater revenue from user fees, operating expenses for collection of wastewater from customers and treatment of wastewater, including that which is sold as reclaimed water.

Wastewater Treatment Capital Fund (63) – accounts for wastewater treatment plant capital improvements & acquisition of major equipment – costs are shared equally with the Veteran's Home, with the Town's share of funding generated by the wastewater operating revenue.

Wastewater Collection Capital Fund (64) – accounts for capital improvements of Town's sewer collection system and related major equipment funding generated by wastewater operating revenue.

Sewer Connection Impact Fee Fund (65) – accounts for fees charged on residential & commercial development – funds allocated for capital infrastructure projects.

Town of Yountville
WASTEWATER FUNDS SUMMARY
Fiscal Year 2019-20

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
REVENUE					
Residential Sales (62)	431,936	450,013	514,349	514,349	573,382
Commercial Sales (62)	493,677	527,024	592,837	592,837	592,298
Veteran's Home (62)	783,006	895,578	733,184	733,184	750,000
Reclaimed Water Sales (62)	45,699	57,761	55,000	55,000	55,000
Sytem Replacement Fees (63)	121,777	127,507	138,500	143,000	155,000
Capital Recovery - Veteran's Home (64)	200,000	85,262	50,000	153,501	150,177
Allocated Impact Fees (64/65)	62,499	86,299	-	6,729	-
Investment Earnings	10,568	28,144	7,500	31,713	38,000
Total Revenue	\$ 2,149,161	\$ 2,257,589	\$ 2,091,370	\$ 2,230,313	\$ 2,313,857
EXPENDITURES					
Utility Collection Operations (62)	244,211	308,070	346,074	356,066	377,366
Utility Treatment Operations (62)	890,862	1,074,880	1,219,368	1,231,193	1,271,466
Utility Treatment Capital Recovery (63)	244,128	369,972	568,664	718,664	712,015
Utility Capital Improvement (64)	191,278	79,578	243,770	378,612	290,690
Total Expenditures	\$ 1,570,479	\$ 1,832,499	\$ 2,377,876	\$ 2,684,535	\$ 2,651,537
Revnues Less Expenditures Before Transfers	\$ 578,682	\$ 425,089	\$ (286,506)	\$ (454,223)	\$ (337,680)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	0	-	7,500	1,500	5,000
Transfer to Capital Projects (63)	(50,004)	(50,000)	(300,000)	(300,000)	(1,000,000)
Capital Recovery - Town (62)	50,004	52,006	300,000	300,000	1,000,000
Transfer to Wastewater Capital (64)	(250,000)	(180,000)	-	-	(550,000)
Transfer from WW Treatment Capital (63)	250,000	177,994	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	-	-	-	-	550,000
To Debt Service Fund 53 Transfer In / (Out) (64)	-	(29,343)	(28,885)	(28,885)	(28,428)
Total Transfers	\$ -	\$ (29,343)	\$ (21,385)	\$ (27,385)	\$ (23,428)
Excess (Deficiency) After Transfers	578,682	395,746	(307,891)	(481,608)	(361,108)

Town of Yountville
WASTEWATER
Expenditure Summary by Category

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL					
Salaries	472,940	559,459	579,567	583,005	605,179
Benefits	124,302	134,509	149,327	158,063	170,128
* PERS Emplr Rate/Pension Expense	5,727	142,653	106,164	107,166	121,796
Allocated - Wkrs Comp, Liab, OPEB	86,682	69,037	109,879	109,879	130,824
Total Personnel	\$ 689,650	\$ 905,658	\$ 944,937	\$ 958,113	\$ 1,027,927
SUPPLIES & SERVICES					
Supplies & Services	329,821	390,431	462,980	468,288	463,380
Contract Services	102,304	81,078	137,000	140,333	135,000
Total Supplies & Services	\$ 432,124	\$ 471,510	\$ 599,980	\$ 608,621	\$ 598,380
CAPITAL OUTLAY					
Capital Outlay	135,624	94,600	323,419	608,261	515,690
Total Capital Outlay	\$ 135,624	\$ 94,600	\$ 323,419	\$ 608,261	\$ 515,690
DEBT SERVICE					
Debt Service	74,084	47,318	177,186	177,186	177,186
Total Debt Service	\$ 74,084	\$ 47,318	\$ 177,186	\$ 177,186	\$ 177,186
DEPRECIATION					
Depreciation	238,997	313,414	332,354	332,354	332,354
Total Depreciation Expense	\$ 238,997	\$ 313,414	\$ 332,354	\$ 332,354	\$ 332,354
TRANSFERS					
To Debt Service Fund 53 Transfer In / (Out)***	-	29,343	28,885	28,885	28,428
Transfer to Capital Projects (63)	50,004	50,000	300,000	300,000	1,000,000
Transfer to Capital Projects (64)	-	-	-	-	550,000
Total Transfers	\$ 50,004	\$ 79,343	\$ 328,885	\$ 328,885	\$ 1,578,428
TOTAL EXPENDITURES	\$ 1,620,483	\$ 1,911,842	\$ 2,706,761	\$ 3,013,420	\$ 4,229,965

*Includes adjustment for GASB 68

\$ 1,570,479 \$ 1,832,499 \$ 2,377,876 \$ 2,684,535 \$ 2,651,537

Town of Yountville
WASTEWATER UTILITY OPERATING FUND SUMMARY

Fund 62	2016-17	2017-18	2018-19		2019-20
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 412,454	\$ 1,702,062	\$ 592,123	\$ 2,207,253	\$ 2,223,837
Adjustment for Depreciation expense transfer	\$ 718,405				
ADJUSTED BEGINNING FUND BALANCE	\$ 1,130,859	\$ 1,702,062	\$ 592,123	\$ 2,207,253	\$ 2,223,837
OPERATING REVENUE					
Residential Sales	431,936	450,013	514,349	514,349	573,382
Commercial Sales	493,677	527,024	592,837	592,837	592,298
Other Sales - Veteran's Home	783,006	895,578	733,184	733,184	750,000
Other Revenue - Reclaimed Water Sales	45,699	57,761	55,000	55,000	55,000
Total Revenue	\$ 1,754,317	\$ 1,930,376	\$ 1,895,370	\$ 1,895,370	\$ 1,970,680
EXPENDITURES					
Personnel	689,650	905,658	944,937	958,113	1,027,927
Supplies & Services	432,124	471,510	599,980	608,621	598,380
Capital Outlay	13,379	5,782	8,000	8,000	10,000
Debt Service	(80)	-	12,525	12,525	12,525
Total Expenditures	\$ 1,135,073	\$ 1,382,950	\$ 1,565,442	\$ 1,587,259	\$ 1,648,832
NET OPERATING INCOME (LOSS)	\$ 619,244	\$ 547,427	\$ 329,928	\$ 308,111	\$ 321,848
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	1,964	7,742	1,500	6,975	10,000
3800 Miscellaneous Revenue	-	22	-	-	-
3901 Interfund Transfer - Low Income Subsidy (01)	-	-	7,500	1,500	5,000
7900 Transfer to Capital Projects (63)	(50,004)	(50,000)	(300,000)	(300,000)	(1,000,000)
7964 Transfer to Capital Projects (64)	-	-	-	-	(550,000)
Total Non-Operating Revenue & Transfers	\$ (48,040)	\$ (42,235)	\$ (291,000)	\$ (291,525)	\$ (1,535,000)
■ ENDING FUND BALANCE*	\$ 1,702,062	\$ 2,207,253	\$ 631,050	\$ 2,223,837	\$ 1,010,684
Fund Balance as Percent of Operating Expenses	150%	160%	40%	140%	61%
Net Change in Fund Balance	1,289,608	505,190	38,927	16,585	(1,213,153)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	-	-	494,650
Unreserved	1,702,062	2,207,253	631,050	2,223,837	516,035
■ Total Fund Balance	\$ 1,702,062	\$ 2,207,253	\$ 631,050	\$ 2,223,837	\$ 1,010,684

Town of Yountville
WASTEWATER UTILITY OPERATING REVENUE
Fund 62

Fund 62		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
RESIDENTIAL SALES						
3610	Single Residential	259,551	270,348	309,650	309,650	344,120
3611	Multi Residential	83,220	86,929	98,842	98,842	110,703
3612	Mobile Homes	89,165	92,736	105,857	105,857	118,559
	Total Residential Sales	\$ 431,936	\$ 450,013	\$ 514,349	\$ 514,349	\$ 573,382
COMMERCIAL SALES						
3650	Low Strength	51,397	56,216	58,382	58,382	65,388
3651	Medium Strength	145,303	144,618	169,910	169,910	118,619
3652	High Strength	296,976	326,190	364,545	364,545	408,291
	Total Commercial Sales	\$ 493,677	\$ 527,024	\$ 592,837	\$ 592,837	\$ 592,298
OTHER SALES						
3655	Veteran's Home	783,006	895,578	733,184	733,184	750,000
	Total Other Sales	\$ 783,006	\$ 895,578	\$ 733,184	\$ 733,184	\$ 750,000
OTHER REVENUE						
3642	Reclaimed Water Sales	45,699	57,761	55,000	55,000	55,000
	Total Other Revenue	\$ 45,699	\$ 57,761	\$ 55,000	\$ 55,000	\$ 55,000
	TOTAL WASTEWATER REVENUE	\$ 1,754,317	\$ 1,930,376	\$ 1,895,370	\$ 1,895,370	\$ 1,970,680



WASTEWATER UTILITY COLLECTION SYSTEM OPERATIONS

Wastewater Fund 62 - Department 4510

Department Overview

The Wastewater Collection System Operations in the Public Works Department accounts for the operation and maintenance of 9.5 miles of sewer collection system pipelines under the streets of the Town and the Force Main to the Wastewater Reclamation Facility (WWRF). All wastewater generated in Town drains by gravity to the Peter J. Bardessono Memorial Pump Station located at the southeastern corner Town limits where it is then pumped to the WWRF located at the Corporation Yard for treatment.

The Town maintains the collection system for all residential and commercial properties in the Town limits with a few exceptions which include; the internal collection system of the Veterans Home, the guard station on California Drive, the Napa Valley Museum, Domaine Chandon lounge and tasting room, and the Cal-Fire Station 12/Vintner's Golf Course.

The Wastewater Collection System consists of:

- 9.5 miles of gravity sewer collection pipeline in Town
- 800 sewer lateral connections
- 0.75 miles of force main from the pump station to the WWRF

The Utility Operations staff maintains the Town's collection system. Maintenance operations include the use of equipment such as a vacuum/jet truck and push style video camera system to facilitate the regular maintenance of the pipeline system. The majority of the collection system is hydro cleaned annually. Other sections are also cleaned on an as needed basis to allow for efficient and effective operations of the collections system.

The Town Council adopted the updated Sewer System Management Plan (SSMP) in 2015-16. The SSMP includes sections on Sanitary Sewer Overflow (SSO) Emergency Response Plan and the Fats, Oils and Grease (FOG) Program. Re-certification of the SSMP is required every five years by Town Council. As a part of our ongoing education outreach, staff meets with restaurant operators and their staff to explain the importance of keeping FOG out of the collection system.

Staff also coordinates with the design and construction of Capital Improvement Programs such as:

- Inflow & Infiltration Reduction Program (WW-2020).
- Sewer Main Replacement Program (WW-3020).
- Pump Station Equipment Replacement Program (WW-5020).

These projects ensure the wastewater collection system operates in a manner consistent with State and Federal NPDES regulations. The inflow and infiltration projects reduce the amount of rainwater inflow and groundwater infiltration that must be treated and discharged during wet weather conditions.

Funding is provided through rate payer user charges (wastewater utility fee) and interest income. 695 residential customers are billed a flat rate and 77 commercial customers are billed based on the type of effluent generated and the volume of water used. There is one external customer (Domaine Chandon) located in unincorporated Napa County that is served consistent with a separate service agreement approved by the Town Council in the early 1990's.

2018-2019 Accomplishments

- Utilized video survey results to identify potential future system replacement and repair projects as part of the Capital Improvement Program (CIP) with the goal to reduce infiltration and inflow into the sewer collection system (WW-2019).
- Added two new utility holes on the "A" line to improve system access and aid in maintenance.
- Utilized a "fold & form" slip lining process to rehabilitate 1,400' of 8" clay pipe. This process added substantial life expectancy of these sections of pipe. This was accomplished on the F line that runs



WASTEWATER UTILITY COLLECTION SYSTEM OPERATIONS

Wastewater Fund 62 - Department 4510

underneath a restaurant and through the backyards of several homes. This line is very difficult to access due to the location.

- Actively monitored Fats, Oils and Grease (FOG) and other waste discharges from restaurants.
- Increased public education and cooperative efforts to accomplish reduction of such FOG discharges.
- Collected assets for inclusion and use in GIS mapping and applications programs.
- The Finance Department implemented the second year of the five year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase for the five year period.

2019-2020 Goals and Objectives

- Continue to utilize video survey results to identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-3020) for the Capital Improvement Program (CIP).
- Reduce infiltration and inflow into the sewer collection system through the Infiltration and Inflow Reduction Program (WW-2020).
- Continue to rehabilitate sections of the A-Line and F-Line based on the collection system video work previously conducted and mentioned above in accomplishments.
- Continue sealing of utility holes where possible and replacing those beyond repair.
- Actively monitor Fats, Oils and Grease (FOG) and other waste discharges from restaurants.
- Increase public education and cooperative efforts to accomplish reduction of such discharges.
- Develop and use technology such as Accela, GIS mapping and applications programs to help create a more efficient and effective workforce.

Budget Highlights

- The overall Wastewater Collection Systems Operation budget is slightly increased for 2019-20 with an increase of \$31,292 or 9% due to an increase in personnel costs.
- The increase in personnel costs of \$22,532 is due to the additional staff allocation of .25% for the Accounting Assistant handling utility billing.
- A \$5,000 transfer from the General Fund is for the Low Income Subsidy Program.
- The addition of the Solar Array at The Pump Station now on line is providing rate stability and avoiding increased utility costs.

Did You Know?

- The Town owns a sewer maintenance vehicle that cleans the sewer collection pipes and has an industrial vacuum capability to remove grit and debris from the system.
- There are 9.5 miles of gravity sewer collection pipes in town.
- The Collections System has 800 sewer lateral connections.

Town of Yountville
WASTEWATER UTILITY COLLECTION SYSTEM OPERATIONS
Wastewater Fund 62 - Department 4510

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	111,374	122,691	125,734	134,355	143,688
4011	Salaries - Part Time	8,504	20,057	22,314	15,412	6,000
4012	Overtime	1,179	1,393	1,000	1,000	1,700
4013	Medicare & Fica	2,093	3,158	3,536	3,133	3,798
4020	Pers Employer Rate	20,225	19,698	27,118	27,619	30,558
4023	Pension Expense	(19,717)	18,787	-	-	-
4024	OPEB Expense	-	(6,322)	-	-	-
4030	Deferred Compensation	7,404	8,234	9,175	9,778	10,387
4031	Payment In-Lieu Health	-	869	-	-	-
4040	Health Insurance	16,340	16,755	18,613	22,215	25,028
4042	Dental Insurance	1,930	1,964	2,037	2,368	2,592
4043	Vision Insurance	-	-	-	75	2,000
4044	Life/Disability Insurance	1,067	995	1,067	1,155	1,396
4049	Allocated OPEB	18,840	17,040	18,238	18,238	20,845
4053	Other Employee Reimbursement	-	-	-	72	-
4819	Allocated Liability Insurance	4,210	5,730	4,595	4,595	6,403
4839	Allocated Workers' Comp Insurance	1,237	(610)	3,197	3,197	4,761
	Total Personnel	\$ 174,686	\$ 230,439	\$ 236,624	\$ 243,212	\$ 259,156
SUPPLIES & SERVICES						
4110	Office Supplies	785	372	1,000	1,000	1,000
4120	Other Supplies & Materials	32	223	2,000	2,000	2,000
4125	Chemicals	-	-	1,500	1,500	1,500
4130	Postage & Printing	1,920	2,535	1,000	1,000	2,000
4210	Contract Services	9,221	6,805	15,000	15,000	15,000
4220	Audit & Accounting Services	2,592	2,380	3,000	4,904	3,000
4225	Bank & Fiscal Agent Fees	4,988	5,310	8,750	8,750	8,750
4230	Personnel Service	-	-	3,500	3,500	3,500
4280	Other Agencies	2,519	2,533	4,000	4,000	4,000
4310	Facilities Maintenance	15	110	2,500	2,500	2,500
4320	Equipment Maintenance	1,802	6,240	12,000	12,000	10,000
4330	Vehicle Maintenance	2,156	1,841	2,500	2,500	2,500
4510	Utilities - Gas & Electric	18,891	31,892	20,000	20,000	20,000
4699	Allocated IT Costs	7,991	10,380	14,200	14,200	17,110
4710	Conference & Travel	3,236	-	5,000	5,000	5,000
4715	Meetings & Training	347	2,353	4,500	4,500	4,500
4720	Dues & Subscriptions	1,414	1,740	4,000	4,000	2,500
4829	Allocated Property Insurance	1,865	2,136	2,000	2,000	3,350
4991	Low Income Subsidy -Wastewater	-	-	-	1,500	5,000
	Total Supplies & Services	\$ 59,775	\$ 76,849	\$ 106,450	\$ 109,854	\$ 113,210
CAPITAL OUTLAY						
5700	Machinery & Equipment	9,750	782	3,000	3,000	5,000
	Total Capital Outlay	\$ 9,750	\$ 782	\$ 3,000	\$ 3,000	\$ 5,000
	TOTAL EXPENDITURES	\$ 244,211	\$ 308,070	\$ 346,074	\$ 356,066	\$ 377,366



WASTEWATER UTILITY COLLECTION SYSTEM OPERATIONS

Wastewater Fund 62 - Department 4510

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Public Works Director	0.0500	0.0500	0.0500	0.0500
Deputy Public Works Director	0.0500	0.0500	0.0500	0.0500
Utility Operations Manager	0.1000	0.1000	0.1000	0.1000
Engineering Technician	0.0500	0.0500	0.0500	0.0500
Utility Operator	0.5000	0.5000	0.5500	0.5500
Water Service Maintenance Worker	-	0.1500	0.1500	0.1500
Finance Director	0.0750	0.0750	0.0750	0.0750
Management Analyst	0.0250	0.0250	0.0100	0.0100
Financial Analyst	0.1000	0.1000	0.0500	0.0500
Accounting Assistant	0.1150	-	-	0.2500
Administrative Assistant	0.0250	0.0250	0.1000	0.1000
TOTAL STAFF	1.1400	1.1750	1.2350	1.4850





Department Overview

The Wastewater Treatment Operations Division in the Public Works Department accounts for the funding for the operation and maintenance of the Wastewater Reclamation Facility (WWRF). The WWRF treats the wastewater generated by residential and commercial customers of the Town, the Veteran's Home of California - Yountville (Home), and Domaine Chandon in the unincorporated Napa County.

Facilities for Wastewater treatment operations include the WWRF, storage ponds, and recycled water facilities which include 5.5 miles of recycled water distribution pipelines and the effluent outfall that allows tertiary Title 22 unrestricted and disinfected secondary 2.2 wastewater to be discharged to the Napa River per the requirements of the National Pollutant Discharge Elimination System (NPDES) Permit.

Approximately 50% of the division's expenses are paid by the Veterans Home based on flow, solids loading, and strength of influent determined by weekly testing as required in the agreement with the Veterans Home. The remainder of the operating funding is provided through ratepayer service charges and interest income.

The WWRF operation is staffed with a (1) Utility Operations Manager, and three (3) certified Utility Operators in compliance with the August 2015 National Pollutant Discharge Elimination System (NPDES) Permit for the WWRF. The NPDES Permit that is valid for the next five (5) years includes new regulatory requirements for the WWRF. Town staff, with consultant assistance, compile a Report of Waste Discharge (ROWD) and several other documents that make up the annual document package required by the NPDES Permit.

For calendar year 2018, approximately 93% of the 132 million gallons generated (by residents and commercial users) was beneficially reused for irrigation of the Vintner's Golf Course and five (5) vineyards located in the unincorporated Napa County areas adjacent to Finnell Road and along Silverado Trail. The remaining effluent was discharged to the Napa River in accordance with the required dilution of 45:1 in compliance with the NPDES Permit for the WWRF.

2018-2019 Accomplishments

- The Town is a partner in a Solar SEED program with 12 other North Bay agencies. The project includes a solar array at the WWRF, wastewater pump station. These green energy additions to the system will help stabilize fixed costs over the twenty-year life cycle of the Solar Array.
- Developed several internal operating policies and procedures for new operators performing weekend duties and routine daily rounds using SCADA technology and GIS.
- The Finance Department implemented the second year of the five year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase per year for the five year period.

2019-2020 Goals and Objectives

- Continue with SCADA implementation to link critical processes of the Wastewater Treatment Plant to allow for remote monitoring and operations of the Wastewater Treatment Plant and associated facilities.
- Continue development of internal operating policies and procedures.
- Continue to use Accela, GIS, and other technology to improve efficiency and effectiveness.

Budget Highlights

- There is an increase in personnel costs of 8% (\$60,458). This cost includes the additional staff allocation of .25% for the Accounting Assistant who handles utility billing.
- \$12,525 is budgeted for payments of the interest-free Energy Efficiency Loan with Pacific Gas and Electric (PG&E) for the methane gas recapture project.



Did You Know

- In Fiscal Year 2018-19, 93% of treated recycled water was distributed to local agricultural vineyard customers for irrigation purposes. This is a great public-private partnership and beneficial reuse of recycled water.
- During an average day, it takes approximately 28 gallons of sodium hypochlorite (chlorine/bleach) to disinfect 300,000 gallons of treated effluent.



WASTEWATER TREATMENT OPERATIONS

Wastewater Fund 62 - Department 4515

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0750	0.0750	0.1000	0.1000
Public Works Director	0.2000	0.2000	0.2000	0.2000
Deputy Public Works Director	0.1000	0.1000	0.1000	0.1000
Engineering Technician	0.1000	0.1000	0.1000	0.1000
Utility Operations Manager	0.8000	0.8000	0.8000	0.8000
Utility Operator	2.3000	2.3000	2.3000	2.3000
Finance Director	0.0750	0.0750	0.0750	0.0750
Management Analyst	0.0250	0.0250	0.2100	0.2100
Financial Analyst	0.0500	0.0500	0.0500	0.0500
Accounting Assistant	0.1150	-	-	0.2500
Administrative Assistant	0.0250	0.0250	0.1000	0.1000
TOTAL STAFF	3.8650	3.7500	4.0350	4.2850

Town of Yountville
WASTEWATER TREATMENT OPERATIONS
Wastewater Fund 62 - Department 4515

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	339,681	393,633	405,005	413,626	443,591
4011	Salaries - Part Time	8,504	17,555	22,314	15,412	6,000
4012	Overtime	3,697	4,130	3,200	3,200	4,200
4013	Medicare & Fica	5,338	6,739	7,601	7,198	8,161
4020	Pers Employer Rate	63,159	54,348	79,046	79,547	91,238
4023	Pension Expense	(57,941)	49,820	-	-	-
4024	OPEB Expense	-	(16,752)	-	-	-
4030	Deferred Compensation	22,283	25,939	29,091	29,694	31,704
4031	Payment In-Lieu Health	-	4,147	6,000	6,000	6,000
4040	Health Insurance	53,836	51,027	53,567	57,169	60,747
4042	Dental Insurance	6,222	6,406	6,351	6,682	6,906
4043	Vision Insurance	595	400	2,000	2,075	-
4044	Life/Disability Insurance	2,583	3,261	3,459	3,547	4,219
4049	Allocated OPEB	44,400	54,120	58,750	58,750	64,351
4050	Tuition Reimbursement	324	536	1,200	1,200	1,200
4052	Cell Phone Allowance	3,440	3,840	3,840	3,840	3,840
4053	Other Employee Reimbursement	848	241	1,790	1,862	2,150
4819	Allocated Liability Insurance	13,894	17,481	14,802	14,802	19,767
4839	Allocated Workers' Comp Insurance	4,101	(1,650)	10,297	10,297	14,697
Total Personnel		\$ 514,964	\$ 675,219	\$ 708,313	\$ 714,901	\$ 768,771
SUPPLIES & SERVICES						
4110	Office Supplies	-	-	1,500	1,500	1,500
4120	Other Supplies & Materials	2,181	2,819	5,000	5,000	5,000
4125	Chemicals	62,273	61,779	78,000	78,000	80,000
4130	Postage & Printing	3,097	2,692	2,000	2,000	2,500
4210	Contract Services	93,083	74,274	122,000	125,333	120,000
4220	Audit & Accounting Services	2,592	2,380	3,000	4,904	3,000
4225	Bank & Fiscal Agent Fees	4,988	5,310	8,750	8,750	8,750
4280	Other Agencies	24,022	25,878	30,000	30,000	30,000
4310	Facilities Maintenance	10,724	8,681	7,500	7,500	7,500
4320	Equipment Maintenance	24,797	39,396	38,000	38,000	38,000
4330	Vehicle Maintenance	898	2,984	3,000	3,000	3,000
4510	Utilities - Gas & Electric	105,285	111,272	122,500	122,500	100,000
4520	Waste Disposal & Recycling	4,130	13,011	10,000	10,000	12,000
4699	Allocated IT Costs	25,321	33,260	46,280	46,280	55,720
4710	Conference & Travel	2,674	642	5,000	5,000	4,000
4715	Meetings & Training	670	2,543	3,000	3,000	5,250
4720	Dues & Subscriptions	2,161	3,870	4,000	4,000	3,000
4829	Allocated Property Insurance	3,456	3,871	4,000	4,000	5,950
Total Supplies & Services		\$ 372,349	\$ 394,661	\$ 493,530	\$ 498,767	\$ 485,170
CAPITAL OUTLAY						
5700	Machinery & Equipment	3,629	5,000	5,000	5,000	5,000
Total Capital Outlay		\$ 3,629	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
ENERGY EFFICIENCY LOAN						
6100	Principal	-	-	12,525	12,525	12,525
6500	Interest	(80)	-	-	-	-
Total Loan Payment		\$ (80)	\$ -	\$ 12,525	\$ 12,525	\$ 12,525
TOTAL EXPENDITURES		\$ 890,862	\$ 1,074,880	\$ 1,219,368	\$ 1,231,193	\$ 1,271,466



WASTEWATER TREATMENT CAPITAL RECOVERY FUND Wastewater Fund 63 - Department 4518

Department Overview

The Town of Yountville Wastewater Reclamation Facility (WWRF) Capital Recovery Fund is a subsidiary fund of the Wastewater Utility Operating Fund. The Fund accounts for construction, replacement, and modernization of WWRF infrastructure improvements and major equipment. Funding is provided both by the Veterans Home and the Wastewater Utility Operating Fund, as well as system replacement fees from ratepayers.

The Veterans Home contributes \$50,000 to cover capital costs and then is billed for expenses exceeding their \$50,000 contribution, which is based on 50% of planned capital costs consistent with the agreement between the Town and Veteran Home. For FY 2018-19, the 50% of the proposed costs is \$150,177. In Fiscal Year 2019-20, the Town contribution to this fund is \$1,000,000.

Capital Improvement Projects for the collection system are included in Fund 64 Department 4519. This fund also receives a portion of allocated sewer connection impact fees.

2018-2019 Accomplishments

- Build and utilized Plant Replacement Funds budget to fund future Capital Improvement Program projects.
- New Pumps at the Joint Treatment Plant (WW-0014).
- Purchased Three Quarter Ton Replacement Truck (WW-0025).
- Continued to pursue and execute projects that help reduce and control costs while creating an efficient and effective operation.
- The Finance Department implemented the second year of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase per year for the five year period.

2019-2020 Goals and Objectives

- Complete the design for Joint Treatment Plant Office Modernization Project (WW-0011).
- Continue to pursue and execute projects that help reduce and control costs while creating an efficient and effective operation.

Budget Highlights

- The Town obtained a low-interest loan from the State Water Resources Board for wastewater system improvements for 2,717,196 in June 2014. This year \$164,661 (\$121,844 in principal and \$42,817 in interest) is budgeted for debt service. This year the balance remaining is \$2,253,529. The loan is scheduled to be paid in full in FY 2033-2034.

Town of Yountville
WASTEWATER TREATMENT CAPITAL RECOVERY
Wastewater Fund 63 - Department 4518

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 6,603,175	\$ 6,008,128	\$ 6,488,932	\$ 5,779,062	\$ 5,770,022
Adjustment for Depreciation expense transfer		\$ (497,878)				
ADJUSTED BEGINNING FUND BALANCE		\$ 6,105,297	\$ 6,008,128	\$ 6,488,932	\$ 5,779,062	\$ 5,770,022
REVENUE						
3695	System Replacement Fees	121,777	127,507	138,500	143,000	155,000
Total Revenue		\$ 121,777	\$ 127,507	\$ 138,500	\$ 143,000	\$ 155,000
EXPENDITURES						
WW-0002	Recycled Water Expansion Project	18,025	-	-	-	-
WW-0005	Dredge Wastewater Ponds	-	193	-	150,000	-
WW-0011	Treatment Plant Building Modifications	-	-	-	-	100,000
WW-0014	New Pumps at JTP (2)	-	39,637	40,000	40,000	-
WW-0015	Video & Repair Outfall Line at JTP	-	-	-	-	100,000
WW-0022	Epoxy Scum Well	-	-	-	-	30,000
WW-0025	3/4 Ton Pickup Replacement	-	-	50,000	50,000	-
WW-4017	Plant Equipment Replacement Program	12,650	-	-	-	-
WW-4018	Plant Equipment Replacement Program	-	44,457	-	-	-
WW-4019	Plant Equipment Replacement Program	-	-	67,003	67,003	-
WW-4020	Plant Equipment Replacement Program	-	-	-	-	70,354
5999	Depreciation Expense	163,947	238,366	247,000	247,000	247,000
6100	Debt Service - Principal	-	-	119,572	119,572	121,844
6500	Debt Service - Interest	49,506	47,318	45,089	45,089	42,817
Total Expenditures		\$ 244,128	\$ 369,972	\$ 568,664	\$ 718,664	\$ 712,015
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	7,153	16,494	5,000	23,123	27,000
3690	Capital Recovery - Veterans Home	200,000	85,262	50,000	153,501	150,177
3962	Capital Contribution - WW Operating Fund 62 (Town)	50,004	50,000	300,000	300,000	1,000,000
3900	Interfund Transfer (64)	-	2,006	-	-	-
7900	Transfer to Wastewater Capital (64)	(250,000)	(180,000)	-	-	-
Total Non-Operating Revenue & Transfers		\$ 7,157	\$ (26,238)	\$ 355,000	\$ 476,624	\$ 1,177,177
Depreciable Capital Projects*		18,025	39,637	90,000	90,000	-
■ ENDING FUND BALANCE		\$ 6,008,128	\$ 5,779,062	\$ 6,503,768	\$ 5,770,022	\$ 6,390,184
Net Change in Fund Balance		(595,047)	(229,066)	14,836	(9,040)	620,162
FUND BALANCE ALLOCATIONS						
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)		-	-	-	-	317,982
Reserved for Emergency Debt Service per 2018 Utility Rate Study (0.5 year debt service)		-	-	-	-	82,330
Assigned for State Water Resources Board loan**		-	-	-	-	2,290,770
Portion of Fund Balance applicable to Capital Assets		-	-	-	-	6,359,643
Unreserved		6,008,128	5,779,062	6,503,768	5,770,022	(2,660,541)
■ Total Fund Balance		\$ 6,008,128	\$ 5,779,062	\$ 6,503,768	\$ 5,770,022	\$ 6,390,184

*Depreciable Capital Projects represents the amount for projects completed and does not include construction in progress.

** State Water Resources Board loan balance is \$2,290,770. Veterans Home prepayment balance held is \$1,058,615.29.



WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND

Wastewater Fund 64 - Department 4519

Department Overview

The Wastewater Collection Capital Improvement Fund is a subsidiary fund of the Wastewater Enterprise Fund. The Fund accounts for acquisition and depreciation of wastewater collection system improvements and equipment. System replacement fees, connection fees, and developer fees are the main sources of revenue for this fund. Capital Improvement Projects for the Wastewater Treatment Plant are included in Fund 63 Department 4518. On February 20, 2018, Town Council adopted a wastewater rate structure that includes a 12% rate increase per year for the next five years, ending in Fiscal Year 2022-23. The adopted rates are incorporated into the operations and Capital Improvements Projects budgets.

2018-2019 Accomplishments

- Continued to allocate funds to the Collections Replacement Fund for future wastewater collections system and pump station equipment repair/ replacement.
- Complete Annual Inflow and Infiltration Reduction Program (WW-2019).
- Continue to allocate funds to the Sewer Main Replacement and Repair Program (WW-3019).
- Use of video assessment of the sewer collection system and the implementation of a Geospatial Information System (GIS) and computer maintenance management system has allowed staff to prioritize necessary repairs.

2019-2020 Goals and Objectives

- Allocate funds to Collections Replacement Fund for future wastewater collections system and pump station equipment repair/ replacement.
- Complete Annual Inflow and Infiltration Reduction Program (WW-2020).
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3020).

Budget Highlights

- \$28,427 is budgeted as a transfer to Debt Service Fund 53 to cover the Wastewater Capital proportionate share of the 2013 Lease Revenue Bond Allocation for the Madison/Yount Sewer Project.

Town of Yountville
WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND
Wastewater Fund 64 - Department 4519

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,292,871	\$ 2,195,016	\$ 2,621,478	\$ 2,354,296	\$ 2,102,534
Adjustment for Depreciation expense transfer		\$ (220,527)				
ADJUSTED BEGINNING FUND BALANCE		\$ 2,072,344	\$ 2,195,016	\$ 2,621,478	\$ 2,354,296	\$ 2,102,534
REVENUE & FINANCING SOURCES						
3750	Developer Contribution In Lieu	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
WW-0026	Pump Station Backup Pump	-	-	-	-	39,000
WW-2017	Inflow and Infiltration Reduction Program	40,750	-	-	-	-
WW-2018	Inflow and Infiltration Reduction Program	-	4,291	-	66,726	-
WW-2019	Inflow and Infiltration Reduction Program	-	-	74,819	74,819	-
WW-2020	Inflow and Infiltration Reduction Program	-	-	-	-	78,560
WW-3017	Sewer Main Replacment and Repair Program	43,750	-	-	-	-
WW-3018	Sewer Main Replacement Program	-	239	-	68,116	-
WW-3019	Sewer Main Replacement Program	-	-	72,572	72,572	-
WW-3020	Sewer Main Replacement Program	-	-	-	-	76,200
WW-5017	Town Pump Station Equip. Repl. Program	7,070	-	-	-	-
WW-5019	Town Pump Station Equip. Repl. Program	-	-	11,025	11,025	-
WW-5020	Town Pump Station Equip. Repl. Program	-	-	-	-	11,576
5999	Depreciation Expense	75,050	75,048	85,354	85,354	85,354
6500	Debt Service - Interest	24,658	-	-	-	-
	Total Expenditures	\$ 191,278	\$ 79,578	\$ 243,770	\$ 378,612	\$ 290,690
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	1,390	3,843	1,000	1,615	1,000
3799	Allocated Impact Fees	62,560	86,364	-	6,729	-
3962	Capital Contribution - WW Operating Fund 62 (Town)	-	-	-	-	550,000
3963	Transfer from WW Treatment Capital (63)	250,000	180,000	-	-	-
7900	Interfund Transfer (63)	-	(2,006)	-	-	-
7953	To Debt Service Fund 53 Transfer In / (Out)***	-	(29,343)	(28,885)	(28,885)	(28,428)
	Total Non-Operating Revenue & Transfers	\$ 313,950	\$ 238,858	\$ (27,885)	\$ (20,541)	\$ 522,572
	Depreciable Capital Projects*	-	-	147,391	147,391	-
■ ENDING FUND BALANCE		\$ 2,195,016	\$ 2,354,296	\$ 2,497,214	\$ 2,102,534	\$ 2,334,416
	Net Change in Fund Balance	(97,855)	159,280	(124,264)	(251,762)	231,882
FUND BALANCE ALLOCATIONS						
	Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	-	-	107,808
	Portion of Fund Balance applicable to Capital Assets	-	-	-	-	2,156,164
	Unreserved	2,195,016	2,354,296	2,497,214	2,102,534	70,444
■ Total Fund Balance		\$ 2,195,016	\$ 2,354,296	\$ 2,497,214	\$ 2,102,534	\$ 2,334,416

*Depreciable Capital Projects represents the amount for projects completed and does not include construction in progress.

***Fund 64 makes a contribution to cover a share of the debt service for the 2013 Lease Revenue Bond allocated to the Madison/Yount Sewer Project. Due to a change in the method of recording this contribution during FY 2017-18 to clearly define the nature of this transaction, a portion of the transfer to Debt Service Fund 53 (\$64,614) does not impact fund balance in FY 2016-17 and is shown for information purposes only during this fiscal year. After FY 2016-17 fiscal year the contributions are being recorded more appropriately as transfers and therefore, impact the fund balance.

Town of Yountville
WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND
Wastewater Fund 64 - Department 4519

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,292,871	\$ 2,195,016	\$ 2,621,478	\$ 2,354,296	\$ 2,102,534
Adjustment for Depreciation expense transfer	\$ (220,527)				
ADJUSTED BEGINNING FUND BALANCE	\$ 2,072,344	\$ 2,195,016	\$ 2,621,478	\$ 2,354,296	\$ 2,102,534
REVENUE & FINANCING SOURCES					
3750 Developer Contribution In Lieu	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
WW-0025 Pump Station Backup Pump	-	-	-	-	39,000
WW-2017 Inflow and Infiltration Reduction Program	40,750	-	-	-	-
WW-2018 Inflow and Infiltration Reduction Program	-	4,291	-	66,726	-
WW-2019 Inflow and Infiltration Reduction Program	-	-	74,819	74,819	-
WW-2020 Inflow and Infiltration Reduction Program	-	-	-	-	78,560
WW-3017 Sewer Main Replacment and Repair Program	43,750	-	-	-	-
WW-3018 Sewer Main Replacement Program	-	239	-	68,116	-
WW-3019 Sewer Main Replacement Program	-	-	72,572	72,572	-
WW-3020 Sewer Main Replacement Program	-	-	-	-	76,200
WW-5017 Town Pump Station Equip. Repl. Program	7,070	-	-	-	-
WW-5019 Town Pump Station Equip. Repl. Program	-	-	11,025	11,025	-
WW-5020 Town Pump Station Equip. Repl. Program	-	-	-	-	11,576
5999 Depreciation Expense	75,050	75,048	85,354	85,354	85,354
6500 Debt Service - Interest	24,658	-	-	-	-
Total Expenditures	\$ 191,278	\$ 79,578	\$ 243,770	\$ 378,612	\$ 290,690
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	1,390	3,843	1,000	1,615	1,000
3799 Allocated Impact Fees	62,560	86,364	-	6,729	-
3962 Capital Contribution - WW Operating Fund 62 (Town)	-	-	-	-	550,000
3963 Transfer from WW Treatment Capital (63)	250,000	180,000	-	-	-
7900 Interfund Transfer (63)	-	(2,006)	-	-	-
7953 To Debt Service Fund 53 Transfer In / (Out)***	-	(29,343)	(28,885)	(28,885)	(28,428)
Total Non-Operating Revenue & Transfers	\$ 313,950	\$ 238,858	\$ (27,885)	\$ (20,541)	\$ 522,572
Depreciable Capital Projects*	-	-	147,391	147,391	-
■ ENDING FUND BALANCE	\$ 2,195,016	\$ 2,354,296	\$ 2,497,214	\$ 2,102,534	\$ 2,334,416
Net Change in Fund Balance	(97,855)	159,280	(124,264)	(251,762)	231,882
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	-	-	107,808
Portion of Fund Balance applicable to Capital Assets	-	-	-	-	2,156,164
Unreserved	2,195,016	2,354,296	2,497,214	2,102,534	70,444
■ Total Fund Balance	\$ 2,195,016	\$ 2,354,296	\$ 2,497,214	\$ 2,102,534	\$ 2,334,416

*Depreciable Capital Projects represents the amount for projects completed and does not include construction in progress.

***Fund 64 makes a contribution to cover a share of the debt service for the 2013 Lease Revenue Bond allocated to the Madison/Yount Sewer Project. Due to a change in the method of recording this contribution during FY 2017-18 to clearly define the nature of this transaction, a portion of the transfer to Debt Service Fund 53 (\$64,614) does not impact fund balance in FY 2016-17 and is shown for information purposes only during this fiscal year. After FY 2016-17 fiscal year the contributions are being recorded more appropriately as transfers and therefore, impact the fund balance.



Department Overview

The Sewer Connection Impact Fee Fund was established in June 2005 with the adoption of Ordinance No. 362-05 and Municipal Code Section 3.40 to account for impact fees collected for existing and planned sewer system facilities, projects, and infrastructure.

Sewer Connection Impact Fees are collected on new residential and commercial development, conversions, and expansions as provided in Municipal Code Section 3.40.

The Town is nearing build out and impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's wastewater (sewer) system.

2018-2019 Accomplishments

- Collected impact fees from the Gates Estates, Hotel Villagio, and Bardessono Hotel development projects as a process of building permit issuance.

2019-2020 Goals and Objectives

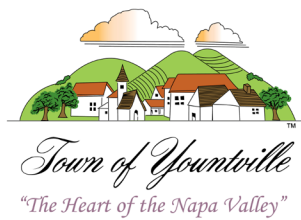
- Allocate any Impact Fees.

Budget Highlights

- Nominal. Current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. Impact Fees from the additional three (3) rooms at the Bardessono Hotel may generate additional revenue.

Town of Yountville
SEWER CONNECTION IMPACT FEE FUND
Wastewater Fund 65

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
3701	Impact Fees	62,499	86,299	-	6,729	-
	Total Revenue	\$ 62,499	\$ 86,299	\$ -	\$ 6,729	\$ -
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	61	65	-	-	-
3799	Allocate Impact Fees	-	-	-	-	-
	To Wastewater Collection Capital (64)	(62,560)	(86,364)	-	(6,729)	-
	Total Non-Operating Revenue & Transfers	\$ (62,499)	\$ (86,299)	\$ -	\$ (6,729)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		-	-	-	-	-



Special Revenue Funds

State Gas Tax Fund (20-4305 & 20-6000)

Public Educational and Government Access Fund (21-1012)

Public Art Program Fee Fund (23-5414)

Housing Grant Fund (24-1500)

Measure T Transportation Improvement Fund (25-6000)

Road Maintenance and Rehabilitation Act (SB1) Fund (26-6000)

Measure T Equivalent Fund (27-6000)

Fire Emergency Services Fund (28-3201)

CASp Certification and Training Fund (30)

Housing Opportunity Program (70-1500)

Measure S Affordable and Workforce Housing Fund (71-1600)

Measure A Maintenance Fund (75-4330)

Flood Barrier Capital Maintenance Fund (76-4330)

Youth Subsidy Program Fund (80-5405)

Tallent Lane Private Road Benefit District Fund (95-4305)

Mesa Court Drainage Benefit District Fund (96-4305)



Department Overview

The State Gas Tax Fund is used to account for maintenance and capital expenditures associated with street 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. 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 five (5) different formulas as specified in the California Streets and Highways Code (SHC) (Sections 2103, 2105, 2106, 2107, 2107.5). These monies are generally allocated on a per capita basis. Gas Tax revenue is restricted for the repair, maintenance, and upkeep of Town streets and roads. A small amount is allocated for engineering and related administration costs.

- Section 2103 provides funds allocated per capita to cities and counties 75% based on the proportion of registered vehicles and 25% based on the proportion of road maintained county road miles.
- Section 2104 allocates funds to counties with designated allotments for engineering and administration, snow removal, heavy rainfall / storm damage as well as county streets, roads and public mass transit guideways and facilities.
- Section 2105(a) and Section 2105(b) allocates 11.5 percent of the tax revenues in excess of 9 cents per gallon monthly among counties based on population (i.e. the Proposition 111 rate).

*The current combined rate as of February 2019 is \$0.353 cents a gallon.

- 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.
- Section 2107 provides monthly allocations to cities of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas (LPG), as follows.
 - Each city with snow removal costs in excess of \$5,000 is allocated 50 percent of the cost exceeding \$5,000.
 - The remainder is allocated to cities based on population.
- Section 2107.5 represents a fixed amount of revenue received from the State based on population. Populations less than 5,000 receive \$1,000. Section 2107.5 funds must be used for engineering costs and administrative expenses related to city streets. Cities with populations under 10,000 may use these funds for street construction or acquisition of street right-of-way.

2018-2019 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 74. This is the highest rating in any of the Napa County jurisdictions.
- Gas Tax Funds were used for the Plans, Specifications and Engineering (PSE) and project management for the 2019 Yount Street Rehabilitation Project (MT-3019).

2019-2020 Goals and Objectives

- Use Gas Tax Funds to increase the pavement condition index in Yountville.

Budget Highlights

The following projects are partially funded from the Gas Tax fund and augmented by the Capital Improvement Program (Fund 50):

- \$70,000 is budgeted for the Annual Street Maintenance and Paving Program (GT-3020). This fund will primarily support the Plans, Specifications and Engineering (PSE) for Measure T Projects. The attached map illustrates the proposed projects that will use Gas Tax money for PSE.
- A summary of the Capital Improvement Program for Fiscal Year 2019-20 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are in a public binder at Town Hall and available on the Town's website at www.townofyountville.com under the Public Works Department.

Town of Yountville
STATE GAS TAX FUND
Fund 20 - Departments 4305 & 6000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 43,254	\$ 47,997	\$ 10,669	\$ 36,916	\$ 42,319
REVENUE						
3301	Investment Earnings	138	411	100	100	500
3410	Gas Tax Section 2105	16,790	14,483	16,898	16,898	16,317
3411	Gas Tax Section 2106	12,705	11,293	12,601	12,601	12,549
3413	Gas Tax Section 2103	7,516	10,473	22,502	22,502	25,015
3415	Gas Tax Section 2107	22,165	19,250	20,965	20,965	21,426
3416	Gas Tax Section 2107.5	1,000	-	1,000	1,000	1,000
3418	SB1 Loan Repayments	-	3,337	3,337	3,337	3,308
Total Revenue		\$ 60,314	\$ 59,246	\$ 77,403	\$ 77,403	\$ 80,115
EXPENDITURES						
Department 4305 Streets Maintenance						
4510	Utilities	315	268	-	-	-
Total Department 4305		\$ 315	\$ 268	\$ -	\$ -	\$ -
Department 6000 Capital Projects						
ST-0004	Surveys & Monuments Book	19,355	-	-	-	-
ST-6016	Replace Railroad Tie Curbs	24,000	-	-	-	-
GT-0004	Surveys & Monuments	-	20,725	-	-	-
GT-3017	Curb, Gutter & Sidewalk	11,900	-	-	-	-
GT-3018	Curb, Gutter & Sidewalk	-	36,452	-	-	-
GT-3019	Annual Street Maintenance and Paving Program	-	-	72,000	72,000	-
GT-3020	Annual Street Maintenance and Paving Program	-	-	-	-	70,000
GT-4018	Traffic Calming	-	12,882	-	-	-
Total Department 6000		\$ 55,255	\$ 70,059	\$ 72,000	\$ 72,000	\$ 70,000
Total Expenditures		\$ 55,570	\$ 70,328	\$ 72,000	\$ 72,000	\$ 70,000
TRANSFERS IN (OUT)						
3950	From Capital Projects (50)	-	-	-	-	-
Total Net Transfers		\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 47,997	\$ 36,916	\$ 16,072	\$ 42,319	\$ 52,434
Net Change in Fund Balance		4,743	(11,081)	5,403	5,403	10,115



5 YEAR PLAN - 2019 Project Period - Printed: 9/27/2017

HEAVY REHABILITATION
LIGHT REHABILITATION





Department Overview

The Public Educational and Government Access Fund (PEG) is a Special Revenue Fund due to its restricted use. The PEG Fund was previously accounted for in the General Fund and was transitioned to the Special Revenue Fund for the Fiscal Year 2017-18 Operating Budget.

Per Municipal Code Section 5.16.020, State video franchise fees and public, educational and governmental access fees provide for the collection of PEG funds. Effective August 5, 2010, each State franchisee shall pay a fee to the Town equal to one percent of gross revenues ("PEG access facilities fee") of that State video franchise holder to support public, education, and governmental access channel facilities within the Town. This fund accounts for collection of PEG revenues and expenditures related to the PEG channel which are restricted for the use of purchase of equipment related to education and government broadcasting.

The State franchise fee required shall be paid to the Town quarterly, in a manner consistent with California Public Utilities Code Section 5860.

2018-2019 Accomplishments

Audio/Visual Equipment Upgrades:

- Replacement of three video cameras with four new high definition video cameras.
- Replacement of video switcher to support high definition cameras.
- Addition of multi-zone amplifier which controls speakers individually rather than simultaneously.
- Wireless HDMI System.

2019-2020 Goals and Objectives

The Town does not have any planned upgrades for Fiscal Year 2019-20. The amount budgeted is a placeholder for unexpected equipment failure and the potential need for replacement equipment.

Budget Highlights

- No planned upgrades for the current Fiscal Year.
- This is a declining revenue source due to decline in customer base as alternative methods of television programming services versus cable are becoming more popular.

Did You Know?

- The Town contracts with Napa Valley TV (Napa Public Access Cable Television) which provides camera operators to support televising our Town Council, Zoning & Design Review Board, and Parks & Recreation Advisory Commission meetings, as well as providing video services for Town sponsored public events.
- Napa Valley TV also provides services in support of public information releases, producing special programs for emergency preparedness and live special local emergency cablecasts when needed.

Town of Yountville
PUBLIC EDUCATIONAL AND GOVERNMENT ACCESS FUND
Fund 21 - Department 1012

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ 57,364	\$ 30,400	\$ 28,945	\$ 38,195
REVENUE						
3022	P.E.G. Fees	14,193	10,596	14,000	14,000	13,500
3301	Interest Income	70	267	150	250	250
	Total Revenue	\$ 14,263	\$ 10,863	\$ 14,150	\$ 14,250	\$ 13,750
EXPENDITURES						
		-				
4120	Other Supplies & Materials	-	-	-	-	-
4210	Contract Services	-	-	-	-	-
4320	Equipment Maintenance	-	-	-	-	-
4420	Equipment Rental	-	-	-	-	-
4610	Telecommunications	-	-	-	-	-
4620	Internet & Network	-	-	-	-	-
4630	Software & Licenses	5,919	-	-	-	-
5700	Machinery & Equipment <\$10K	-	-	5,000	5,000	5,000
5750	Machinery & Equipment >\$10K	-	39,281	-	-	-
	Total Expenditures	\$ 5,919	\$ 39,281	\$ 5,000	\$ 5,000	\$ 5,000
TRANSFERS IN (OUT)						
3900	Transfers from General Fund (01)	49,019	-	-	-	-
	Total Net Transfers	\$ 49,019	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 57,364	\$ 28,945	\$ 39,550	\$ 38,195	\$ 46,945
	Net Change in Fund Balance	57,364	(28,418)	9,150	9,250	8,750



Department Overview

In 2016, Town Council approved a Public Art Program Fee to assist in enhancing outdoor public art in the commercial district. This restricted fund ensures that the Town can sustain the development and ongoing maintenance of its outdoor public art assets. This fund is exclusively used for the acquisition, installation, improvement, and maintenance of physical artwork to be displayed in the Town for public view. The revenue deposited into this fund can also be used for the administration of the public art program.

All commercial applicants applying for a building permit are required to pay one percent (1%) of the project valuation as stated on the building permit. Applicants have two (2) options to satisfy the requirement for placement of art by either 1) installing or maintaining public art for public view at 1% of the project valuation, or 2) by paying an in-lieu fee-based on 1% of project valuation into the Public Art Fund administered by the Arts Commission.

The Public Art Program Fee was introduced to Town Council by the Yountville Arts Commission. The Commission provides vision, leadership, inspiration, and support to artists and their art in Yountville. The Commission believes that public art enhances the quality of life for individuals living in, working in and visiting Yountville.

2018-2019 Accomplishments

- Developed a fund balance of \$50,952 (As of April 15, 2019).
- Rotated 7 sculptures on the Public Art Walk.
- Negotiated the successful purchase of the Sidewalk Judge Sculpture.
- Developed the Hearts of Yountville Program which will fill empty pad spaces during transitions and also act as a fundraiser when the sculptures are sold.

2019-2020 Goals and Objectives

- Continue to develop a fund balance and work with the Arts Commission to increase public art in Town.

Budget Highlights

- This budget is used exclusively for the Yountville Art Walk. As the fund balance grows, Yountville Arts will analyze projects about annual maintenance, artist stipends and installation costs.

Town of Yountville
PUBLIC ART PROGRAM FEE FUND
Fund 23 - Department 5414

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 132	\$ 4,705	\$ 6,987	\$ 20,652	\$ 40,952
REVENUE						
3113	Public Art Program Fee	5,000	32,635	20,000	115,000	35,000
3301	Interest Income	98	793	400	2,300	1,000
Total Revenue		\$ 5,098	\$ 33,428	\$ 20,400	\$ 117,300	\$ 36,000
EXPENDITURES						
4120	Other Supplies & Materials	525	8,656	7,500	4,500	4,500
4210	Contract Services	-	8,825	2,000	90,000	20,000
4340	Art Maintenance	-	-	500	2,500	1,500
Total Expenditures		\$ 525	\$ 17,481	\$ 10,000	\$ 97,000	\$ 26,000
■ ENDING FUND BALANCE		\$ 4,705	\$ 20,652	\$ 17,387	\$ 40,952	\$ 50,952
Net Change in Fund Balance		4,573	15,947	10,400	20,300	10,000



Department Overview

On September 24, 2014, the Town was awarded a CalHome Program Grant from the California Department of Housing and Community Development (HCD) in the amount of \$330,000. On November 19, 2014 the Town also received a HOME Program Grant from HCD for up to \$500,000. Both housing grants provide funding for the Home Rehabilitation Program, which funds home improvement projects for low income eligible residents to bring their homes up to current building code standards.

The Home Rehabilitation Program provides qualifying home owners with zero to low interest loans to complete vital rehabilitation projects. Prior to receiving the loan, the borrower is required to verify eligibility by providing proof of income and proof of home ownership.

The Town entered into an agreement with the Housing Authority of the City of Napa to administer these grants. The Housing Authority markets the program and receives the applications, performs income determinations and eligibility for the assistance, works write ups for the rehab work, manages the projects, processes the grant draw down for the loans funded, performs quarterly and annual reporting, completes annual monitoring of the recipients of the rehab loans, and carries out other administrative tasks.

In February of 2019, the Town was awarded an additional \$500,000 in a HOME grant to continue the funding of this important program. The income will be received in Fiscal Year 2019-20.

When home owners participate in this program, they obtain a low to zero interest loan to complete the rehabilitation project. The home owner may choose to repay the loan at their leisure, but most often repayments occur at the sale of the property. When the loan is repaid, the money obtained returns to this fund and is then used to finance additional qualifying rehabilitation projects. In this sense, it is a revolving loan program, utilizing grant funds to finance as many rehabilitation projects as possible.

2018-2019 Accomplishments

- Though the initial HOME and CalHome grants have expired, the program still receives funding through the repayment of loans. Two completed projects repaid their loans providing approximately \$72,000 for new projects.
- One project was processed and completed during Fiscal Year 2018-19, utilizing the funds received from the repayment of a loan.

Budget Highlights

- The Town received notice of an award of a \$500,000 HOME grant in February 2019. The revenue will be received during fiscal year 2019-20.
- The CalHOME Grant Expenses and Awards budgeted amounts are included as placeholders in case a loan is repaid.

Town of Yountville
HOUSING GRANT FUND
Fund 24 - Department 1500

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ (3,118)	\$ (75,798)	\$ -	\$ 3,113	\$ 27,613
REVENUE						
3301	Interest Income	(172)	(1,050)	-	500	500
3408	CalHome Grant	151,513	165,000	-	23,234	20,000
3432	Federal Home Grant	94,211	203,744	-	46,468	500,000
	Total Revenue	\$ 245,551	\$ 367,694	\$ -	\$ 70,202	\$ 520,500
EXPENDITURES						
8010	CalHome Grant Awards	139,184	185,183	-	15,234	20,000
8020	Federal Home Grant Awards	179,048	103,600	-	30,468	500,000
	Total Expenditures	\$ 318,231	\$ 288,783	\$ -	\$ 45,702	\$ 520,000
■ ENDING FUND BALANCE		\$ (75,798)	\$ 3,113	\$ -	\$ 27,613	\$ 28,113
	Net Change in Fund Balance	(72,680)	78,911	-	24,500	500



MEASURE T TRANSPORTATION IMPROVEMENT FUND Fund 25 - Department 6000

Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTA Ordinance 2012-01), known as Measure T. This countywide sales tax is administered by Napa Valley Transportation Authority (NVTA) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide approximately \$550,000 annually to fund street, sidewalk, and street light and related projects. The fund will be used for projects that will improve the pavement conditions of streets, sidewalks and related street infrastructure projects.

Measure T requires the Town to continue to maintain its pre-existing expenditure level efforts on road maintenance (as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007-08, Fiscal Year 2008-09, and Fiscal Year 2009-10). Starting in Fiscal Year 2018-19, this amount - known as Maintenance of Effort (MOE) must also be spent by the Town in the form of General Fund expenditure each year to remain eligible to receive Measure T funds. The process to approve the MOE is a one-time process. Once the MOE is established the Town will be required to submit an annual audit to the Independent Taxpayer Oversight Committee (ITOC) proving that the MOE was met.

The MOE amount will be accounted for in personnel costs in the Streets Maintenance budget (01-4305). The ITOC approved MOE for the Town for Measure T is \$223,604.

2018-2019 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 74 for its streets. This is the highest rating in any of the Napa County jurisdictions.
- Used Measure T Money to complete the Yount Street Rehabilitation Project (MT-3019).

2019-2020 Goals and Objectives

- Use Measure T Funds to improve street conditions to increase the pavement condition index in Yountville in the Annual Streets Maintenance Program (MT-3020). The anticipated street improvement projects include sections of reconstruction and sections of overlay in the Oak Circle neighborhood. The attached map illustrates the locations of the street improvements. There will also be a small microsurfacing project in the fall of 2019.

Budget Highlights

The following projects are funded from this program:

- \$550,000 is budgeted to continue with the Annual Street Maintenance and Paving Program (MT-3020).
- A summary of the Capital Improvement Program for Fiscal Year 2019-20 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) is available on the Town's website at www.townofyountville.com under the Public Works Department.

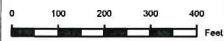
Town of Yountville
MEASURE T TRANSPORTATION IMPROVEMENT FUND
Fund 25 - Departments 6000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 0	\$ 0	\$ 68,100
REVENUE						
3301	Investment Earnings	-	0	100	100	500
3417	Measure T	-	-	432,000	500,000	550,000
Total Revenue		\$ -	\$ 0	\$ 432,100	\$ 500,100	\$ 550,500
EXPENDITURES						
Department 6000 Capital Projects						
MT-3019	Annual Street Maintenance and Paving Program	-	-	432,000	432,000	-
MT-3020	Annual Street Maintenance and Paving Program	-	-	-	-	550,000
Total Department 6000		\$ -	\$ -	\$ 432,000	\$ 432,000	\$ 550,000
Total Expenditures		\$ -	\$ -	\$ 432,000	\$ 432,000	\$ 550,000
■ ENDING FUND BALANCE		\$ -	\$ 0	\$ 100	\$ 68,100	\$ 68,600
Net Change in Fund Balance		0	0	100	68,100	500



5 YEAR PLAN - 2019 Project Period - Printed: 9/27/2017

HEAVY REHABILITATION
LIGHT REHABILITATION





ROAD MAINTENANCE AND REHABILITATION ACT (SB1) FUND Fund 26 - Department 6000

Department Overview

On April 28, 2017, the Governor signed Senate Bill 1 (SB1), which is known as the Road Maintenance and Rehabilitation Act. SB1 increased the per gallon fuel excise taxes; increased diesel fuel sales taxes and vehicle registration fees; and provides for inflationary adjustments to tax rates in future years. Beginning November 1, 2017, the State Controller deposited various portions of this new funding into the Road Maintenance and Rehabilitation Account for cities statewide.

Funding from SB1 will help the Town maintain and rehabilitate streets/roads, and active transportation infrastructure now and into the future.

To ensure revenues are used in a cost-effective manner, the Town of Yountville uses a pavement management system to develop project lists in high priority areas.

2018-2019 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 74. This is the highest rating in any of the Napa County jurisdictions.
- SB1 monies were used for the Curb, Gutter and Sidewalk Program (SB-6019). In FY 2018-19 various curb, gutters and sidewalks were improved on Yount Street as part of the Yount Street Rehabilitation Project.

2019-2020 Goals and Objectives

- \$40,000 is budgeted to continue with Curb, Gutter, and Sidewalk/ADA Ramp Replacement (SB-6020). Improvements will be made in various locations in the Oak Circle neighborhood in advance of the street improvements being made later in the fiscal year. The attached map illustrates the locations of the improvements.

Budget Highlights

- The Town will receive approximately \$48,546 in SB1 revenues in FY 2019-20.
- A summary of the Capital Improvement Program for Fiscal Year 2019-20 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are available on the Town's website at www.townofyountville.com under the Public Works Department.

Town of Yountville
ROAD MAINTENANCE AND REHABILITATION ACT (SB1) FUND
Fund 26 - Departments 6000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 17,225	\$ 17,225	\$ 26,064
REVENUE						
3301	Investment Earnings	-	27	100	100	200
3419	Road Maintenance Rehabilitation Act		17,198	48,739	48,739	48,546
Total Revenue		\$ -	\$ 17,225	\$ 48,839	\$ 48,839	\$ 48,746
EXPENDITURES						
Department 6000 Capital Projects						
SB-6019	Curb, Gutter & Sidewalk Replacement	-	-	40,000	40,000	40,000
Total Department 6000		\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
Total Expenditures		\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
■ ENDING FUND BALANCE		\$ -	\$ 17,225	\$ 26,064	\$ 26,064	\$ 34,810
Net Change in Fund Balance		0	17,225	8,839	8,839	8,746



ROAD MAINTENANCE AND REHABILITATION ACT (SB1) FUND Fund 26 - Department 6000





Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTa Ordinance 2012-01), known as Measure T. This new countywide sales tax is administered by Napa Valley Transportation Authority (NVTa) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide approximately \$550,000 annually to fund street, sidewalk, and street light and related projects. The new funds will be used for projects that will improve the pavement conditions of streets, sidewalks and related street infrastructure projects.

The Measure T Ordinance also requires 6.67% of other monies set aside for Class 1 Bicycle improvements:

In order to receive annual allocations under Measure T, the Agencies (collectively in the County) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this ordinance.

This obligation may be fulfilled by the NVTa in programming Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), plus other local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike lane projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the six and sixty-seven one-hundredths percent (6.67%). Discretionary funding means any funding that is not tied to a specific state or federal program or formula. \$36,685 will be contributed from Fund 50 to Fund 27 for Fiscal Year 2019-20.

2018-2019 Accomplishments

- Used Measure T Equivalent Funds on the Finnell Path Reconstruction. This involved removing asphalt and replacing it with an eight (8) foot wide colored concrete path.

2019-2020 Goals and Objectives

- Maintain the Measure T Equivalent Fund to allow for compliance with Measure T as required by the Ordinance.
- Use Measure T Equivalent Funds (in addition to other funds) for Repair and Slurry of the Yountville Bike Path (Vine trail Path).
- Remove and replace the multiuse path with concrete on Finnell and Yount Street.

Budget Highlights

- \$36,685, or 6.67% of the estimated \$550,000 revenues for Measure T, is being allocated for the Measure T Equivalent Fund.

Town of Yountville
MEASURE T EQUIVALENT (MTE) FUND
Fund 27 - Departments 6000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ 0	\$ 100
REVENUE						
3301	Investment Earnings	-	0	100	100	100
3950	Interfund Transfer (CIP Fund 50)	-	-	29,000	29,000	36,685
	Total Revenue	\$ -	\$ 0	\$ 29,100	\$ 29,100	\$ 36,785
EXPENDITURES						
Department 6000 Capital Projects						
4280	Other Agencies	-	-	-	-	-
5400	Infrastructure	-	-	29,000	29,000	36,685
	Total Department 6000	\$ -	\$ -	\$ 29,000	\$ 29,000	\$ 36,685
	Total Expenditures	\$ -	\$ -	\$ 29,000	\$ 29,000	\$ 36,685
■ ENDING FUND BALANCE		\$ -	\$ 0	\$ 100	\$ 100	\$ 200
Net Change in Fund Balance		0	0	100	100	100



Department Overview

New development activity within the Town is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment required to meet the increased demands on fire and medical services. This fund accounts for those revenues to ensure funds are available for future fire engine replacements. Due to the limited amount of new development the current fund balance has been well below \$100 since Fiscal Year 2013-14. With the Town reaching build out, revenues for this fund are difficult to predict. The General Fund will be required to cover the annual fire engine replacement cost as outlined in the March 2018 fire contract. The estimated cost to the General Fund for annual fire engine replacement is estimated to be \$18,333.

2018-2019 Accomplishments

- Paid a portion of the required cost share towards fire engine replacement per the contract with Napa County.

2019-2020 Goals and Objectives

- Transfer any revenues generated to General Fund Department 01-3201 to offset the cost of fire engine replacement costs.

Budget Highlights

- None.

Town of Yountville
FIRE EMERGENCY SERVICES FUND
Fund 28 - Department 3201

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET ESTIMATED		2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 29	\$ 29	\$ 30	\$ 30	\$ 30
REVENUE						
3301	Investment Earnings	0	1	-	-	-
3701	Fire & Emergency Services Fee	-	-	-	-	-
	Total Revenue	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS IN (OUT)						
7900	To General Fund	-	-	-	-	-
	Total Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
■ ENDING FUND BALANCE		<u>\$ 29</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 30</u>
Net Change in Fund Balance		0	1	-	-	-



CASp CERTIFICATION AND TRAINING FUND (SB 1186 DISABILITY ACCESS FEE) Fund 30

Department Overview

Senate Bill 1186 (SB 1186) created Government Code Section 4467. SB 1186 requires that a fee be assessed on newly issued and renewed business licenses. The intent of this additional fee is twofold; to generate revenue for improving disability access and compliance within the jurisdiction, and to provide funds for the California Division of the State Architect (DSA) to use in maintaining oversight of the Certified Access Specialist (CASp) program.

For the period of January 1, 2018 through December 31, 2023 the fee is \$4.00. This is a substantial increase of the fee that was previously only \$1.00. Of the amount collected, 90% is retained by the entity, and 10% is remitted to the DSA on a quarterly basis. Each January, an annual report is completed and submitted to the DSA to disclose the total amount of fees collected, and reconcile the amount remitted to the DSA. After the annual report is finalized, the Town's portion of the fee is transferred into Capital Improvement Projects Fund 50 to aid in covering costs of projects related to ADA improvements and requirements.

These fees were previously accounted for in the General Fund, in a liability account that did not show up as revenue. With the considerable increase in the fee amount, it was determined that these revenues should be in a Special Revenue Fund.

On January 1, 2024 the fee will be returned to \$1.00, the original fee amount. The Town will then retain 70% of the fees collected, and remit the remaining 30% to the DSA.

2018-2019 Accomplishments

- Collected SB 1186 fees when business licenses are applied for and renewed.
- Reported and remit to the Division of the State Architect in a timely manner.
- Transferred \$1,806 of fees collected in calendar year 2018 into Fund 50 to help cover costs for project CP-2019 (ADA Accessibility Improvements Program).

2019-2020 Goals and Objectives

- Continue to collect, report, and remit fees as required by statute.
- Utilize funds for the Town's American's with Disability Act (ADA) Improvements Program.

Budget Highlights

- This is a new fund that will provide for easier tracking and reporting of fees collected.

Town of Yountville
CASp CERTIFICATION AND TRAINING FUND (SB 1186 DISABILITY ACCESS FEE)
Fund 30

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 250	\$ 250	\$ (0)
REVENUE						
3301	Investment Earnings	-	1	-	-	-
3705	SB 1186 Fees	-	249	-	1,555	1,500
	Total Revenue	\$ -	\$ 250	\$ -	\$ 1,555	\$ 1,500
TRANSFER FOR PROJECTS						
7950	Transfer to Capital Projects Fund (50)	-	-	-	1,806	1,500
	Total Transfers	\$ -	\$ -	\$ -	\$ 1,806	\$ 1,500
■ ENDING FUND BALANCE		\$ -	\$ 250	\$ 250	\$ (0)	\$ (0)



Department Overview

Revenue received from Housing Fair Share Impact Fees are accounted for in this fund. When the program was initially established, it was accounted for in special revenue fund 70. However, because the primary funding source from the program was the General Fund, the Town began accounting for the program as a General Fund department in Fiscal Year 2011-12. This budget reflects the reinstatement of Fund 70 to adequately account for impact fee revenues.

The Housing Opportunity Fund, also known as the Housing Opportunity Program, was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction. This effort provides local lower income residents and workers in the hospitality and agricultural industries the opportunity to live in the community in which they work. This program recognizes the desire to have a socio-economically diverse population. Developer fair share fees, General Fund transfers, and interest income provide the source of funds for these efforts.

The Town currently has 97 deed restricted affordable housing units. The Town is reaching build-out and there is limited commercial and residential land to build upon. This means that this will be a declining revenue source and there will be very limited funding from fair share fees in current and future years. When revenue is received, the funds will be used for affordable housing projects and programs in tandem with the funds accounted for in Fund 71.

2018-2019 Accomplishments

- Continued to market and manage the Home Rehabilitation Program.
- Submitted an application for the HOME Grant for continued funding of the Home Rehabilitation Program. The Town was made aware that they were awarded a \$500,000 grant on February 12, 2019. It is expected that the Town will receive the funds in Fiscal Year 2019-20. Funds will be accounted for in Special Revenue Fund 24.
- Completed an application for the Community Development Block Grant for continued funding of the Home Rehabilitation Program.
- No Affordable Housing Fair Share Fees were collected in Fiscal Year 2018-19 as the developments which occurred during the year received their entitlements in Fiscal Year 2017-18.

2019-2020 Goals and Objectives

- Support the goals and objectives of Fund 71 to advance the Town's affordable housing goals.

Budget Highlights

- A budget of \$13,400 is included for contribution to local housing advocates, including the Community Action of Napa Valley Homeless Shelter, Napa Valley Community Housing Farmworker Housing Project, and Fair Housing Napa Valley, consistent with the Town of Yountville General Plan Housing Element.
- A budget of \$50,000 is included to continue a contract with the City of Napa Housing Authority for housing management services. This is a slight increase from previous years due to increases in PERS costs, additional monitoring and loan servicing of the Home Rehabilitation Program, and increased advisory work on various housing programs.
- No revenue is budgeted for 2019-20. Revenue fully depends on whether entitlement and development applications will be received and processed during the fiscal year. The current practice is not to budget impact fees as development is limited in number and timing is difficult to predict.

Did You Know?

- Twenty-three affordable home improvement projects (totaling \$592,557) funded by the HOME and CalHOME grants have been completed as part of the Home Rehabilitation Program since the program began in 2016.



HOUSING OPPORTUNITY PROGRAM Fund 70 - Department 1500

- Approximately 10% of Yountville's housing stock is deed restricted affordable in support of the Town's housing goals.
- There are 97 affordable housing units in Town; 27 are owner-occupied, and 70 are renter occupied.
- The Town lost 3 of its deed restricted rental units this year as the time limits on the units expired this year and they are now market rate units.

Town of Yountville
HOUSING OPPORTUNITY FUND
Fund 70 - Department 1500

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 1,710,996
REVENUE						
3701 Affordable Housing Fair Share Fee**		\$ -	\$ -	\$ -	\$ -	\$ -
3800 Miscellaneous Revenue		\$ -	\$ -	\$ -	\$ 602	\$ -
3802 Sale of Property & Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
3901 Transfer from General Fund		\$ -	\$ -		\$ 1,758,794	\$ -
TOTAL PROGRAM REVENUE		\$ -	\$ -	\$ -	\$ 1,759,396	\$ -
SUPPLIES & SERVICES						
4210 Contract Services		\$ -	-	-	35,000	50,000
4280 Other Agencies		\$ -	-	-	13,400	13,400
4310 Facilities/Grounds Maintenance		\$ -	-	-	-	-
4510 Utilites - Gas & Electric		\$ -	-	-	-	-
4515 Utilites - Water & Sewer		\$ -	-	-	-	-
4802 Purchase of Property & Equip.		\$ -	-	-	-	-
Total Supplies & Services		\$ -	\$ -	\$ -	\$ 48,400	\$ 63,400
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 48,400	\$ 63,400
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 1,710,996	\$ 1,647,596
Net Change in Fund Balance		0	0	0	1,710,996	(63,400)
FUND BALANCE ALLOCATIONS						
Restricted- Affordable Housing***		-	-	-	1,497,610	1,501,315
Unassigned Fund Balance		-	-	-	-	146,281
■ TOTAL FUND BALANCE		\$ -	\$ -	\$ -	\$ 1,497,610	\$ 1,647,596

* Previously reported in General Fund

**Previously titled Housing in Lieu Fee

***See table below for detail.

Property Address	Borrower	Maturity Date	Balance at 6/30/18	Estimated at 6/30/19	Proposed at 6/30/20
1905 Yountville Cross Road	Owner	1/30/2028	22,005	22,410	22,815
9 Jasmine Street	Owner	6/30/2028	48,900	49,800	50,700
6776 Yount Street	Family Apartments	8/29/2027	265,600	270,400	275,200
27 Lande Way	NV Community Housing	7/1/2042	57,400	55,000	52,600
Arroyo Grande Villas	Arroyo Grande Villas	12/31/2066	1,100,000	1,100,000	1,100,000
Total Housing Notes Receivable			\$ 1,493,905	\$ 1,497,610	\$ 1,501,315



MEASURE S AFFORDABLE AND WORKFORCE HOUSING FUND Fund 71 - Department 1600

Department Overview

On November 6, 2018, Yountville voters approved Measure S which increased the Transient Occupancy Tax (TOT) by one percent (1%) to support workforce and affordable housing efforts. It is a special tax for funding programs and services related to workforce and affordable housing and may only be used for that purpose, including projects within and outside the jurisdictional boundaries of the Town of Yountville. Fund 71 is a new Fund dedicated to the revenues and expenditures tied to Measure S.

There are several types of programs and services which could utilize Measure S funds, which include but are not limited to:

- Funding for external services and programs that provide assistance to the Town in the management and oversight of its affordable housing programs.
- Funding for direct external consultant and staff costs related to management oversight and development of affordable and workforce housing programs and related services.
- Funding for internal and external program costs to provide housing rehabilitation, inspection and management of existing rental registration program, and code enforcement and compliance of short term rental restrictions to support and maintain existing rental housing stock.
- Funding for various housing related provider and support services such as, but not limited to Fair Housing Napa Valley, and including other regional housing advocacy / services and non-profit housing resources support providers as outlined or in accordance with policy objectives in the Town's General Plan and Housing Element.
- Funding for the purchase and acquisition of existing deed restricted affordable properties which may come on the market to insure that they remain deed restricted.
- Funding for incentives, grants or reimbursements of development impact fees and building permit fees for deed restricted affordable housing units.
- Direct funding or financial assistance for property owners who may choose to rent out rooms in their home to targeted employees who are employed locally in Yountville.
- Development and funding of "Down payment" assistance program for eligible targeted home buyers.
- Funding source for debt payment for bonds, certificates of purchase or other appropriate structure to fund the purchase, acquisition or construction of additional deed restricted affordable or workforce housing for local employees.

As this is a new revenue source, the Town will be conservative in its budgeted expenditures for the first year before committing funds to any new programs, yet this revenue source provides an opportunity to allocate funds to Affordable and Workforce Housing Feasibility Studies which is budgeted in FY 19-20.

This program will provide funding for the Town to commission any related studies that may be necessary to support affordable and workforce housing projects. These potential studies are eligible for funding from Measure S, the voter approved tax measure to provide a funding mechanism for affordable and workforce programs and related services.

In Yountville potential sites for these studies include but are not limited to, multi-family zoned property at the South end of Town, limited infill parcels in various locations, and possible housing construction of the state owned Veterans Home Campus which is in the Town limits.

The feasibility studies could include a variety of subjects including: Public Safety and emergency services (Sheriff and CalFire), in town water distribution, sewer collections and pump station capacities, and flood plain concerns (Flood wall at South end of Town property). The Veterans Home study could include the aforementioned and also include capacity studies of the Joint Treatment Plant/Wastewater recycling Facility (JTP/WRF).

These studies are required to identify and plan for any future affordable and workforce affordable housing development that is eligible for Measure S funding.



MEASURE S AFFORDABLE AND WORKFORCE HOUSING FUND Fund 71 - Department 1600

2018-2019 Accomplishments

- Measure S was approved by voters on November 6, 2018, establishing an increase to the Transient Occupancy Tax (TOT) by one percent.

2019-2020 Goals and Objectives

- A majority of the revenue remains uncommitted for this fund. This is purposeful, in order to have a certain amount of reserves available should an affordable housing opportunity arise—such as the acquisition of a housing unit to convert into an affordable unit.
- \$100,000 is budgeted for Affordable and Workforce Housing Feasibility Studies.

Budget Highlights

- Fiscal Year 2018-19 was the first year in which Measure S revenue were received and recorded. As such, this fund provides an opportunity for the Town to invest in various affordable housing programs. Revenue of \$700,000 is estimated to be received this year, which will then be used for various housing programs that may become available.

Town of Yountville
MEASURE S, AFFORDABLE AND WORKFORCE HOUSING
Fund 71 - Department 1600

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 275,000
	REVENUE					
3035	Measure S, Affordable Workforce Housing	-	-	-	275,000	700,000
3301	Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL PROGRAM REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 700,000</u>
	SUPPLIES & SERVICES					
4210	Contract Services	-	-	-	-	100,000
4280	Other Agencies	-	-	-	-	-
4310	Facilities/Grounds Maintenance	-	-	-	-	-
4802	Purchase of Property & Equip.	-	-	-	-	-
	Total Supplies & Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
■	ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 875,000</u>
	Net Change in Fund Balance	-	-	-	275,000	600,000



Department Overview

In March 1998, voters approved a half-cent sales tax increase for flood control purposes known locally as Measure A. The County and each City and Town are entitled to Measure A proceeds generated within their jurisdictional boundaries for projects that were specified in the ballot measure. For the Town of Yountville, the Measure read:

Town of Yountville

1. Flood protection for the Town's mobile home parks and surrounding areas; and
2. Hopper Creek and Beard Ditch improvements and restoration for flood protection.

The Town's projects eligible for Measure A funding included:

1. Flood Barrier Project for two mobile home parks;
2. Phase I Hydrologic Study of the Hopper and Hinman Creek Watershed;
3. Phase II Hydrologic Study & Design of the Hopper and Hinman Creek Watershed;
4. Hopper Creek Diversion Structure Bank Stabilization;
5. Beard Ditch Bank Repair;
6. Hopper Creek Improvements Project (HOP): HOP 5, HOP 10, Villagio Channel, and Sedimentation Basins.

The last remaining debt service (Fund 77-7000) for the Flood Barrier Project was paid in Fiscal Year 2017-18, and the defined projects are completed. The Town had a small fund balance from the remaining Measure A revenues. The County has requested that any remaining Measure A funds be used to maintain the projects that were approved and constructed with these Measure A funds.

This fund will be used to preserve the taxpayers' investment in the flood protection projects within the mobile home parks and surrounding areas, as well as the improvements and restoration completed in Hopper Creek and Beard Ditch. The funds must be held in a special maintenance account only be used for project maintenance within the original scope of approved Measure A projects. This includes the Flood Barrier Wall and improvements performed in Beard Ditch and Hopper Creek for Measure A related projects.

2018-2019 Accomplishments

- Received final payment of remaining Measure A revenue, estimated to be \$50,000.
- Balance remaining in Fund 77 was transferred to Fund 75.

2019-2020 Goals and Objectives

- \$20,000 is budgeted in the event funds are required for eligible expenses. This includes funds for Floodwall Maintenance as formerly provided under Fund 76 Flood Barrier Capital Maintenance Fund.
- Continue to oversee, monitor, and maintain the Floodwall and its related infrastructure system.
- Conduct annual training exercise to ensure public works staff and first responders are trained and aware of how to operate the flood barrier.
- Conduct annual Flood wall inspection prior to the rainy season to ensure that the wall meets the operational needs as designed.

Budget Highlights

- The establishment of the Measure A Maintenance Fund in Fiscal Year 2018-19 allowed for the maintenance of infrastructure as required by the Napa County Auditor/Controller.
- This fund will receive a transfer from the Flood Barrier Capital Maintenance Fund (76) as that fund is no longer needed with the establishment of the Measure A Fund (75).

Town of Yountville
MEASURE A MAINTENANCE FUND
Fund 75 - Department 4330

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET ESTIMATED		2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 0	\$ 0	\$ 192,401
REVENUE						
3301	Investment Earnings	-	0	-	1,065	1,000
3420	Measure A	-	-	50,000	241,336	20,000
3976	Interfund Transfer (76)	-	-	-	-	189,730
Total Revenue		\$ -	\$ 0	\$ 50,000	\$ 242,401	\$ 210,730
EXPENDITURES						
4310	Facilities Maintenance	-	-	50,000	50,000	20,000
Total Expenditures		\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 20,000
■ ENDING FUND BALANCE		\$ -	\$ 0	\$ 0	\$ 192,401	\$ 383,131
Net Change in Fund Balance		0	0	(0)	192,401	190,730



FLOOD BARRIER CAPITAL MAINTENANCE FUND Fund 76 - Department 4330

Department Overview

This Fund was established to provide for revenues and expenditures related to the FEMA Flood Hazard Mitigation Grant awarded to the Town in 1990. The flood wall project was completed in Fiscal Year 2004-05 and has been successful in protecting the mobile home park communities from several flood events since the barrier was constructed. Current Fund resources are in effect a reserve fund for future use for capital improvement and maintenance of the Flood Barrier and its related system infrastructure.

Floodwall Project Historical Information:

The cost of planning, designing and construction of the project was approximately \$6.78 Million, and was paid for with a combination of Capital Lease Financing (\$2.82 million), FEMA/OES Grants (\$2.84 million), Town funds (\$433,000), Measure A (\$400,000), Napa County (\$149,000), Property Owner (\$75,000) and other (\$64,000) financing sources.

2018-2019 Accomplishments

- Monitored and maintained the Floodwall.
- Transferred Fund balance from Fund 77-7000 as the debt service has been paid. Fund 77-7000 is now closed.

2019-2020 Goals and Objectives

- Transfer fund balance to Measure A Maintenance Fund (Fund 75).
- Close this fund as it is no longer needed.

Budget Highlights

- Close this fund and transfer to the Measure a Maintenance Fund (Fund 75).

Town of Yountville
FLOOD BARRIER CAPITAL MAINTENANCE FUND
Fund 76 - Department 4330

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 179,379	\$ 180,018	\$ 181,368	\$ 181,368	\$ 189,730
REVENUE						
3301	Investment Earnings	639	1,350	500	505	-
3900	Interfund Transfer - Floodwall Debt Service (77)*	-	-	-	7,857	-
	Total Revenue	\$ 639	\$ 1,350	\$ 500	\$ 8,362	\$ -
EXPENDITURES						
4310	Facilities Maintenance	285	824	10,000	10,000	-
7975	Interfund Transfer (75)	-	-	-	-	189,730
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 189,730
■ ENDING FUND BALANCE		\$ 180,018	\$ 181,368	\$ 181,868	\$ 189,730	\$ 0
	Net Change in Fund Balance	639	1,350	500	8,362	(189,730)

**Any remaining fund balance at the close of the Measure A Debt Service Fund (Fund 77) will be transferred into this fund.*



Department Overview

This fund moved its fund balance and administration to the Town of Yountville Community Foundation (TOYCF) during Fiscal Year 2018-19.

The Youth Subsidy Program Fund was established to account for contributions and fundraising efforts by Town staff. The purpose of fundraising is to provide sponsorship for eligible low income youth to participate in Parks & Recreation programs. Sponsorships are provided for programs such as the Town's After School Programs, Day Camp Programs, swim lessons and other Town recreation programs. Revenues represent contributions from individuals, fundraising efforts and interest earned. Expenditures are for registration costs for eligible participants.

Eligible youth must reside in Yountville and meet income eligibility requirements. Special considerations are given to children living in a foster home in Yountville or attending Yountville Elementary School.

2018-2019 Accomplishments

- Moved to Town of Yountville Community Foundation.

2019-2020 Goals and Objectives

- No activity is planned as this fund is part of the Town of Yountville Community Foundation.

Budget Highlights

- This fund is purely shown for historical purposes only.

Town of Yountville
YOUTH SUBSIDY PROGRAM FUND
Fund 80 - Department 5405

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE	\$ 31,452	\$ 29,072	\$ 28,433	\$ 28,433	\$ -
REVENUE					
3301 Investment Earnings	136	227	-	-	-
3803 Contributions	3,503	1,297	-	-	-
3805 Senior Subsidy Donations	-	1,450	-	-	-
Total Revenue	\$ 3,639	\$ 2,974	\$ -	\$ -	\$ -
EXPENDITURES					
4990 Other Community Support	6,019	3,613	-	-	-
7985 Transfer to TOY Community Foundation	-	-	-	28,433	-
Total Expenditures	\$ 6,019	\$ 3,613	\$ -	\$ 28,433	\$ -
■ ENDING FUND BALANCE *	\$ 29,072	\$ 28,433	\$ 28,433	\$ -	\$ -
Net Change in Fund Balance	(2,380)	(639)	0	(28,433)	0

* To be moved to the new Town of Yountville Community Foundation (Fund 85)



TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND Fund 95 - Department 4305

Department Overview

The Tallent Lane Benefit District was established to provide safer and improved access to properties fronting Tallent Lane. A fee of \$3,217 per home or per lot, and \$1,609 per second unit are the major sources of revenue. This benefit district remains a funding vehicle for residents to improve Tallent Lane, which is a private road.

Pursuant to Resolution 769 dated June 6, 1989 this Benefit District fund is established to provide a funding mechanism to widen Tallent Lane for safety and improved access to at least 16 feet wide. The project costs and easements are to be provided by the property owners abutting Tallent Lane. Unless and until the road is improved to meet current Town standards the road shall remain by General Plan definition a small rural lane.

2018-2019 Accomplishments

- No activity occurred.

2019-2020 Goals and Objectives

- No activity is scheduled.

Budget Highlights

- The present fund balance for the Tallent Lane Private Road Benefit District is \$17,238.

Town of Yountville
TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND
Fund 95 - Department 4305

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 13,843	\$ 13,892	\$ 17,238	\$ 17,238	\$ 17,388
REVENUE						
3301	Investment Earnings	49	129	50	150	150
3704	Private Road Assessment	-	3,217	-	-	-
	Total Revenue	\$ 49	\$ 3,346	\$ 50	\$ 150	\$ 150
■ ENDING FUND BALANCE		\$ 13,892	\$ 17,238	\$ 17,288	\$ 17,388	\$ 17,538
Net Change in Fund Balance		49	3,346	50	150	150



MESA COURT DRAINAGE BENEFIT DISTRICT FUND Fund 96 - Department 4305

Department Overview

The Mesa Court Drainage Benefit District was established to address drainage problems within the geographic 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 Fiscal Year 2005-06 for drainage improvements (\$10,000).

2018-2019 Accomplishments

- No activity occurred.

2019-2020 Goals and Objectives

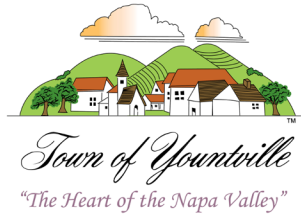
- No activity is scheduled.

Budget Highlights

- The present fund balance for the Mesa Court Drainage Benefit District Fund is \$48,061.

Town of Yountville
MESA COURT DRAINAGE BENEFIT DISTRICT FUND
Fund 96 - Department 4305

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 47,533	\$ 47,703	\$ 48,061	\$ 48,061	\$ 48,461
REVENUE						
3301	Investment Earnings	170	358	150	400	500
3703	Drainage Assessment	-	-	-	-	-
Total Revenue		\$ 170	\$ 358	\$ 150	\$ 400	\$ 500
■ ENDING FUND BALANCE		\$ 47,703	\$ 48,061	\$ 48,211	\$ 48,461	\$ 48,961
Net Change in Fund Balance		170	358	150	400	500



Agency Fund

Tourism Improvement District Assessment Fund (22-1015)



Department Overview

On June 15, 2010, the County of Napa approved Resolution No. 2010-72 which created the Napa Valley Tourism Improvement District (NVTID), a benefit assessment district which includes all incorporated jurisdictions including the Town of Yountville and the unincorporated county. The NVTID levies a self-assessment of 2% of gross revenues on short-term (less than 30 days) room rental revenue on all lodging businesses. The NVTID was initially approved in 2010 for five (5) years and was then extended for an additional ten (10) years in 2015. The assessment revenue must be used for marketing, sales promotions and other tourist serving activities designed to increase tourism and to market the Napa Valley as a tourist, meeting and event destination.

The 2% self-assessment is allocated with 1.5% provided to the Napa Valley Tourism Corporation (NVTC) to administer the valley wide sales and marketing effort and .5% which is allocated to each local jurisdiction for tourism-related expenditures in accordance with the Management Plan in the individual jurisdiction.

The Town will collect the 2% NVTID assessment at the same time as it collects the Town's TOT taxes levied on lodging properties located in the Town. The Town will forward 1.5% to the County of Napa for the regional NVTID distribution and place .5% in the local NVTID-Yountville agency fund administered by the Town of Yountville serving as its fiduciary agent. In accordance with the NVTID Management Plan, the Town in its capacity as tax collector shall be paid a 1% administrative fee for its cost in collecting and forwarding assessment money and support of the local governing body.

The NVTID-Yountville local governing body is responsible for the development of an annual work plan, budget, approval of expenditures, and appropriate reports to the NVTID, Town of Yountville and County of Napa as may be required. The local governing body consists of four (4) lodging property representatives, one (1) Chamber of Commerce Board of Directors member, one (1) Town of Yountville elected official and the Town Manager or designee.

2018-2019 Accomplishments

- Local governing body launched continuing promotional and marketing efforts.
- Funding for the Yountville Trip Advisor page and management costs for the page with Yountville Chamber of Commerce.
- Funded Social Media campaign and expanded marketing efforts to target markets through a contract with the Yountville Chamber of Commerce. This is consistent with the NVTID branding strategy, to use social media to market Yountville as a destination.
- Provided Yountville Arts Commission with funding to support Yountville Arts, Sip, and Stroll event which is a part of Visit Napa Valley's "Arts in April" destination marketing program.
- Funded a number of targeted familiarization (FAM) trips for media travel writers.
- Provided grants to Napa Valley Museum at Yountville, Napa Valley Performing Arts Center at Lincoln Theatre, and the Yountville International Short Film Festival.
- Provided funding for purchase of seasonal street banners.

2019-2020 Goals and Objectives

- Continue to collect and account for the 2% Tourism Improvement Assessment.
- Continue effort to develop "in-room guide"/mobile app.
- Maintain funding for the successful partnerships and marketing programs designed to bring visitors to Yountville in the shoulder season.
- Evaluate new programs and initiatives and implement based on results of the adopted May 2018 Strategic Planning Retreat.



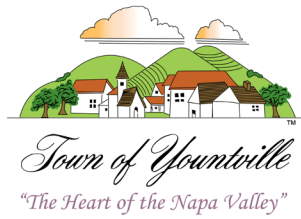
TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND Fund 22 - Department 1015

Budget Highlights

- This budget is shown for informational and planning purposes; actual approval of program expenditures are done by the NVTID-Yountville local governing body.
- The Town of Yountville serves as the NVTID-Yountville's fiduciary entity.

Town of Yountville
TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND
Fund 22 - Department 1015

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE	\$ 398,450	\$ 559,649	\$ 561,320	\$ 505,148	\$ 445,482
REVENUE					
3301 Investment Earnings*	2,631	4,107	2,000	2,000	5,000
3040 Tourism Assessment - County	1,192,446	781,625	1,133,333	1,133,333	863,333
3041 Tourism Assessment - Local	-	264,067			291,667
3042 Tourism Assessment - Admin	-	10,563			11,667
Total Revenues	\$ 1,195,077	\$ 1,060,362	\$ 1,135,333	\$ 1,135,333	\$ 1,171,667
EXPENDITURES					
4280 County Assessment Pass Through (74%)	882,410	781,639	838,666	838,666	863,333
Yountville TID Share (25%)					
4210 Contract Services	-	55,000	-	-	-
4990 Community Outreach & Promotion	138,446	268,611	283,333	345,000	260,000
Total Expenditures	\$ 1,020,856	\$ 1,105,250	\$ 1,121,999	\$ 1,183,666	\$ 1,123,333
TRANSFER TO GENERAL FUND					
7900 Administration Fee (1%)	(13,022)	(9,612)	(11,333)	(11,333)	(11,667)
Total Transfers	\$ (13,022)	\$ (9,612)	\$ (11,333)	\$ (11,333)	\$ (11,667)
■ ENDING FUND BALANCE	\$ 559,649	\$ 505,148	\$ 563,321	\$ 445,482	\$ 482,149
Net Change in Fund Balance	161,199	(54,500)	2,001	(59,666)	36,667
*Investment earnings include interest from Chamber of Commerce loan repayment in FY 2015-16 and 2016-17.					
FUND BALANCE ALLOCATIONS					
Assigned for Local Agency TID Reserve Fund	-	-	-	170,000	170,000
Unassigned Fund Balance	559,649	505,148	563,321	275,482	312,149
■ Total Fund Balance	\$ 559,649	\$ 505,148	\$ 563,321	\$ 445,482	\$ 482,149
	-	-	-	-	-



Debt Service Funds

2008 Lease Revenue Bond Debt Service Fund (52-7000)

2013 Lease Revenue Bond Debt Service Fund (53-7000)

2017 Lease Revenue Bond Debt Service Fund (54-7000)

Measure A Debt Service Fund (77-7000)



2008 LEASE REVENUE BOND DEBT SERVICE FUND-COMMUNITY CENTER Fund 52 - Department 7000

Department Overview

In July 2008, the Yountville Financing Authority issued 2008 Lease Revenue Bonds to fund construction of the Yountville Town Center Project. The proceeds of the bonds were used to pay for the costs of the Yountville Town Center Project, which consisted of the construction of a 7,500-square-foot Community Center and Library Building, the remodeling of the existing Community Hall, the construction of a new sheriff's substation, and the construction and landscaping of a new 7,000-square foot Town Square. The Community Center buildings which were constructed or remodeled as part of the projects are those that are leased under the facilities lease between the Financing Authority and the Town. Total construction budget for the project was \$11,197,600 and it was completed and opened for public use in November of 2009.

The Town is obligated to pay the debt from existing General Fund revenue sources and budgets a transfer from the General Fund each year to pay principal and interest payments as they come due. The amount transferred each year will be sufficient to cover the debt for that year. The Town had agreed in 2008 to pledge a portion of the Transient Occupancy Tax (TOT), up to 2% of the 12% total tax, or 16.67% of the TOT each year for payment of the debt service, approximately \$670,000 per year.

In 2017 these bonds were refinanced resulting in a savings of over \$100,000 per year for the remaining twenty (20) years of the bonds.

2018-2019 Accomplishments

- Closed out fund and transferred remaining fund balance of \$325,193 to General Fund.

2019-2020 Goals and Objectives

- None.

Budget Highlights

- This budget expenditure came to an end in Fiscal Year 2017-18.

Town of Yountville
2008 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER
Fund 52 - Department 7000

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE	\$ 991,725	\$ 994,264	\$ 9,714,715	\$ 324,130	\$ (0)
REVENUE & FINANCING SOURCES					
3301 Investment Earnings	2,439	5,110	2,000	1,363	-
3900 Transfer In From General Fund	669,099	455,250	-	-	-
3954 Transfer from 2017 LRB (54)*	-	8,719,380	-	-	-
Total Revenue & Financing Sources	\$ 671,538	\$ 9,179,740	\$ 2,000	\$ 1,363	\$ -
EXPENDITURES					
4225 Bank & Fiscal Agent Fees	2,500	1,750	1,750	200	-
6100 Debt Service - Principal	225,000	235,000	9,085,000	-	-
6500 Debt Service - Interest	441,499	218,499	212,624	-	-
6900 Debt Service - Other	-	674,606	-	-	-
7954 Interfund Transfer - Debt Service Fund 54**	-	638	-	100	-
7901 Interfund Transfer - General Fund	-	-	-	325,193	-
7900 Payment to Escrow Agent	-	8,719,380	-	-	-
Total Expenditures	\$ 668,999	\$ 9,849,874	\$ 9,299,374	\$ 325,493	\$ -
■ ENDING FUND BALANCE	\$ 994,264	\$ 324,130	\$ 417,341	\$ (0)	\$ (0)
Net Change in Fund Balance	2,539	(670,134)	(9,297,374)	(324,130)	-

* Proceeds from sale of bonds in 2017 LRB (Fund 54) transferred into escrow account in 2008 LRB (Fund 52) to pay off principal balance and interest.

** Interest earned for 2008 LRB after release of 2008 moneys which was then transferred by fiscal agent to 2017 LRB for future interest payment.

Series 2008 Lease Revenue Bonds

	Principal	Interest	Balance	Total FY
Principal balance			10,710,000.00	
4/1/2009		341,819.70	10,710,000.00	341,819.70
10/1/2009		249,099.38	10,710,000.00	
4/1/2010		249,099.38	10,710,000.00	498,198.76
10/1/2010	175,000.00	249,099.38	10,535,000.00	
4/1/2011		244,724.38	10,535,000.00	668,823.76
10/1/2011	180,000.00	244,724.38	10,355,000.00	
4/1/2012		240,224.38	10,355,000.00	664,948.76
10/1/2012	190,000.00	240,224.38	10,165,000.00	
4/1/2013		236,424.38	10,165,000.00	666,648.76
10/1/2013	200,000.00	236,424.38	9,965,000.00	
4/1/2014		232,424.38	9,965,000.00	668,848.76
10/1/2014	205,000.00	232,424.38	9,760,000.00	
4/1/2015		227,299.38	9,760,000.00	664,723.76
10/1/2015	215,000.00	227,299.38	9,545,000.00	
4/1/2016		222,999.38	9,545,000.00	665,298.76
10/1/2016	225,000.00	222,999.38	9,320,000.00	
4/1/2017		218,499.38	9,320,000.00	666,498.76
10/1/2017	235,000.00	218,499.38	9,085,000.00	
4/1/2018		212,624.38	9,085,000.00	666,123.76
10/1/2018	9,085,000.00	212,624.38	-	9,297,624.38
	10,710,000.00	4,759,557.92		



2013 LEASE REVENUE BOND DEBT SERVICE FUND- TOWN HALL & MADISON/YOUNT Fund 53 - Department 7000

Department Overview

In February 2013 the Yountville Financing Authority issued 2013 Lease Revenue Bonds in the amount of \$4,260,000 to fund a seismic retrofit for the historic Town Hall building and the reconstruction of streets and replacement of sewers on Madison & Yount Streets.

In 2012 the Town completed a feasibility study related to the structural strengthening of the 1930's era unreinforced Town Hall building which is seismically unsafe. The feasibility study found a great likelihood of significant damage to the building in the event of a moderate earthquake that would result in disruption of vital public services and the Town's ability to respond and rebuild after an incident. Town Hall was built in 1920 as an elementary school. In 1977 a new Yountville Elementary School was constructed because the existing building did not meet building code requirements for schools. Town staff then moved from Community Hall into the old school building, which became Town Hall. The bond proceeds also funded reconstruction of Madison Street from Washington to Yount, and Yount Street from Hopper Creek to Monroe along with replacement of the sewer lateral.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due. Principal and interest payments for the portion of the sewer line replacement will be funded with a transfer from the Wastewater Capital Fund (64).

2018-2019 Accomplishments

- Annual lease revenue bond payments were made per schedule.

2019-2020 Goals and Objectives

- Make timely annual debt service payments for a total of \$359,513.
- Monitor bond environment with the intent to identify possible refinancing opportunities.

Budget Highlights

- Transfer from General Fund (01) in the amount of \$281,085 to cover principal, interest and fiscal agent fees.
- Draw down on available fund balance that is currently held in this fund in the amount of \$50,000.
- A transfer is received from Wastewater Capital Fund (64) \$28,428 to cover its portion of the debt owed for the sewer portion of the project.

Town of Yountville
2013 LEASE REVENUE BOND DEBT SERVICE FUND - TOWN HALL & MADISON/YOUNT
Fund 53 - Department 7000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 289,371	\$ 316,146	\$ 166,935	\$ 168,216	\$ 93,216
REVENUE & FINANCING SOURCES						
3301	Investment Earnings	1,117	2,420	1,500	5,000	2,000
3900	Transfer In From General Fund	356,213	180,970	251,328	251,328	281,085
3964	Transfer in From Wastewater Fund (64)	24,658	29,343	28,885	28,885	28,428
	Total Revenue & Financing Sources	\$ 381,988	\$ 212,733	\$ 281,713	\$ 285,213	\$ 311,513
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	-	850	1,000	1,000	1,000
6100	Debt Service - Principal	270,000	280,000	285,000	285,000	290,000
6500	Debt Service - Interest	85,213	79,813	74,213	74,213	68,513
	Total Expenditures	\$ 355,213	\$ 360,663	\$ 360,213	\$ 360,213	\$ 359,513
■ ENDING FUND BALANCE		\$ 316,146	\$ 168,216	\$ 88,435	\$ 93,216	\$ 45,217
	Net Change in Fund Balance	26,775	168,216	(78,500)	(75,000)	(48,000)

Series 2013 Lease Revenue Bonds

Fiscal Year	Principal	Interest	Total P+I	Capitalized Interest Fund	Total Debt Service
2013	\$100,000.00	\$33,225.14	\$133,225.14	(\$23,206.61)	\$110,018.53
2014	\$260,000.00	\$101,112.50	\$361,112.50	(\$71,940.50)	\$289,172.00
2015	\$265,000.00	\$95,912.50	\$360,912.50	\$-	\$360,912.50
2016	\$270,000.00	\$90,612.50	\$360,612.50	\$-	\$360,612.50
2017	\$270,000.00	\$85,212.50	\$355,212.50	\$-	\$355,212.50
2018	\$280,000.00	\$79,812.50	\$359,812.50	\$-	\$359,812.50
2019	\$285,000.00	\$74,212.50	\$359,212.50	\$-	\$359,212.50
2020	\$290,000.00	\$68,512.50	\$358,512.50	\$-	\$358,512.50
2021	\$295,000.00	\$62,712.50	\$357,712.50	\$-	\$357,712.50
2022	\$300,000.00	\$56,075.00	\$356,075.00	\$-	\$356,075.00
2023	\$310,000.00	\$48,575.00	\$358,575.00	\$-	\$358,575.00
2024	\$320,000.00	\$40,050.00	\$360,050.00	\$-	\$360,050.00
2025	\$330,000.00	\$30,450.00	\$360,450.00	\$-	\$360,450.00
2026	\$335,000.00	\$20,550.00	\$355,550.00	\$-	\$355,550.00
2027	\$350,000.00	\$10,500.00	\$360,500.00	\$-	\$360,500.00
Total	\$4,260,000.00	\$897,525.14	\$5,157,525.14	(\$95,147.11)	\$5,062,378.03

Payments from Fund 64 WW Capital to Fund 53 - Share of Madison Yount Sewer Project

Fiscal Year	Beginning	Principal	Interest	Credit	Total P + I	Ending Balance
2013	363,461	26,923	2,810	-113	29,620	336,538
2014	336,538	21,538	8,181	-327	29,392	315,000
2015	315,000	21,538	7,751		29,289	293,462
2016	293,462	21,538	7,320		28,858	271,924
2017	271,924	21,538	6,889		28,427	250,386
2018	250,386	22,885	6,458		29,343	227,501
2019	227,501	22,885	6,000		28,885	204,616
2020	204,616	22,885	5,543		28,428	181,731
2021	181,731	24,231	5,085		29,316	157,500
2022	157,500	24,231	4,540		28,771	133,269
2023	133,269	25,577	3,934		29,511	107,692
2024	107,692	25,577	3,231		28,808	82,115
2025	82,115	26,923	2,463		29,386	55,192
2026	55,192	26,923	1,656		28,579	28,269
2027	28,269	28,269	848		29,117	-
Total		\$363,461.00	\$72,709.00	-\$440.00	\$435,730.00	



Department Overview

In October 2017 the Yountville Financing Authority issued 2017 Lease Revenue Bonds in the amount of \$8,500,000 to refund the 2008 Lease Revenue Bonds. This refunding allowed the Town to take advantage of a more favorable interest rate environment than at original issue. The structure of the new bonds mirrors that of the 2008 Bonds, which involves the Town leasing the community center site to the Authority and leasing the complete facility back for the Town's use. The term for the 2017 Lease Revenue Bonds is 21 years, and over the course of this term, \$1,630,628 will be saved as a result of this refunding.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due.

2018-2019 Accomplishments

- Annual lease revenue bond payments were made per schedule.

2019-2020 Goals and Objectives

- Make timely annual debt service payments for a total of \$546,769.

Budget Highlights

- Transfer from General Fund (01) in the amount of \$546,769 to cover principal, interest and fiscal agent fees.

Town of Yountville
2017 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER (REFUNDED)
Fund 54 - Department 7000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 1,359	\$ -	\$ 4,281
REVENUE & FINANCING SOURCES						
3301	Investment Earnings	-	380	100	4,596	500
3952	Interfund Transfer - Debt Service Fund 52*	-	638	-	-	-
3900	Transfer In From General Fund	-	183,000	544,144	544,144	546,769
3990	Bond Proceeds	-	8,500,000	-	-	-
3991	Bond Issuance Premium	-	447,370	-	-	-
	Total Revenue & Financing Sources	\$ -	\$ 9,131,388	\$ 544,244	\$ 548,740	\$ 547,269
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	-	-	1,750	2,065	2,000
6100	Debt Service - Principal	-	-	245,000	245,000	260,000
6500	Debt Service - Interest	-	182,954	297,394	297,394	284,769
6800	Bond Costs	-	227,317	-	-	-
7952	Interfund Transfer - Debt Service Fund 52**	-	8,719,380	-	-	-
	Total Expenditures	\$ -	\$ 9,129,651	\$ 544,144	\$ 544,459	\$ 546,769
■ ENDING FUND BALANCE		\$ -	\$ 1,737	\$ 1,459	\$ 4,281	\$ 4,781
Net Change in Fund Balance						
		-	1,737	100	4,281	500

* Interest earned for 2008 LRB after release of 2008 moneys which was then transferred by fiscal agent to 2017 LRB for future interest payment.

** Proceeds from sale of bonds in 2017 LRB (Fund 54) transferred into escrow account in 2008 LRB (Fund 52) to pay off principal balance and interest.

SCHEDULE OF LEASE PAYMENTS

Lease Payment Date	Principal Component	Interest Component	Total Lease Payment
5/15/18	—	\$182,954.36	\$182,954.36
11/15/18	\$245,000	151,759.38	396,759.38
5/15/19	—	145,634.38	145,634.38
11/15/19	260,000	145,634.38	405,634.38
5/15/20	—	139,134.38	139,134.38
11/15/20	270,000	139,134.38	409,134.38
5/15/21	—	132,384.38	132,384.38
11/15/21	285,000	132,384.38	417,384.38
5/15/22	—	125,259.38	125,259.38
11/15/22	300,000	125,259.38	425,259.38
5/15/23	—	117,759.38	117,759.38
11/15/23	315,000	117,759.38	432,759.38
5/15/24	—	109,884.38	109,884.38
11/15/24	330,000	109,884.38	439,884.38
5/15/25	—	101,634.38	101,634.38
11/15/25	350,000	101,634.38	451,634.38
5/15/26	—	92,884.38	92,884.38
11/15/26	360,000	92,884.38	452,884.38
5/15/27	—	89,284.38	89,284.38
11/15/27	365,000	89,284.38	454,284.38
5/15/28	—	85,406.25	85,406.25
11/15/28	375,000	85,406.25	460,406.25
5/15/29	—	77,906.25	77,906.25
11/15/29	395,000	77,906.25	472,906.25
5/15/30	—	70,006.25	70,006.25
11/15/30	405,000	70,006.25	475,006.25
5/15/31	—	64,943.75	64,943.75
11/15/31	415,000	64,943.75	479,943.75
5/15/32	—	58,718.75	58,718.75
11/15/32	430,000	58,718.75	488,718.75
5/15/33	—	52,268.75	52,268.75
11/15/33	445,000	52,268.75	497,268.75
5/15/34	—	45,593.75	45,593.75
11/15/34	455,000	45,593.75	500,593.75
5/15/35	—	38,768.75	38,768.75
11/15/35	470,000	38,768.75	508,768.75
5/15/36	—	31,718.75	31,718.75
11/15/36	485,000	31,718.75	516,718.75
5/15/37	—	24,140.63	24,140.63
11/15/37	500,000	24,140.63	524,140.63
5/15/38	—	16,328.13	16,328.13
11/15/38	515,000	16,328.13	531,328.13
5/15/39	—	8,281.25	8,281.25
11/15/39	530,000	8,281.25	538,281.25



Department Overview

The Measure A Debt Service Fund was established in Fiscal Year 2004-05 to account for Yountville's share of Napa County Measure A proceeds that are used to fund the debt service principal and interest requirements of the Floodwall Lease Purchase Agreement. The amount borrowed was \$2,820,651 and the term of the Lease Purchase Agreement is from 2004 to 2018.

The debt of the Floodwall Lease Purchase Certificate of Participation (COP) is not a general obligation of the property owners of the Town. The COP is secured by the Town's portion of the voter-approved countywide Measure A half-cent sales tax. The debt repayment plan is structured such that the bonds will be paid off in conjunction with sunset of the Measure A sales tax in 2018.

2018-2019 Accomplishments

- Closed out Fund and transferred remaining fund balance of \$7,857 into the Measure A Maintenance Fund (75).

2019-2020 Goals and Objectives

- None.

Budget Highlights

- This budget expenditure came to an end in Fiscal Year 2017-18.

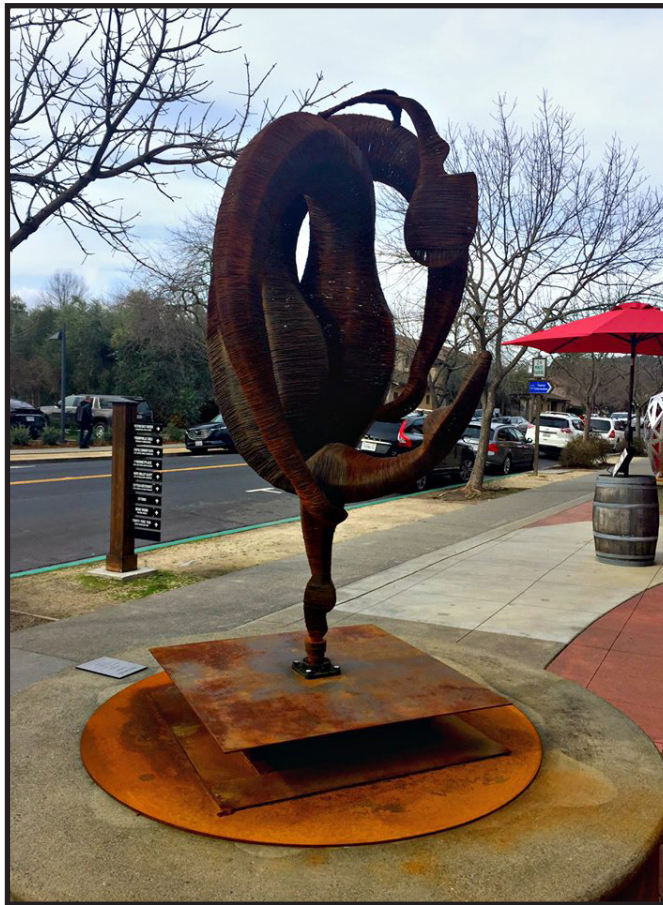
Town of Yountville
MEASURE A DEBT SERVICE FUND
Fund 77 - Department 7000

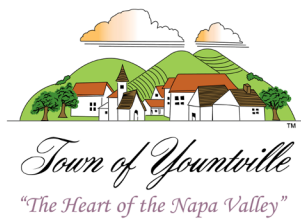
		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 12,079	\$ 9,525	\$ -	\$ 7,804	\$ 0
REVENUE						
3301	Investment Earnings	(704)	(1,586)	-	53	-
3420	Measure A Funds	259,768	261,443	-	-	-
	Total Revenue	\$ 259,064	\$ 259,857	\$ -	\$ 53	\$ -
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	1,850	100	-	-	-
6100	Debt Service - Principal	251,063	257,702	-	-	-
6500	Debt Service - Interest	8,705	3,777	-	-	-
7900	Interfund Transfer - Floodwall Maint. (76)*	-	-	-	7,857	-
	Total Expenditures	\$ 261,618	\$ 261,579	\$ -	\$ 7,857	\$ -
■ ENDING FUND BALANCE		\$ 9,525	\$ 7,804	\$ -	\$ 0	\$ 0
	Net Change in Fund Balance	(2,554)	(1,721)	-	(7,804)	-

**Any remaining fund balance at the close of this fund will be transferred into the existing Flood Barrier Capital Maintenance Fund (Fund 76).*

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P+I</u>
02/01/2013	-	-	-	-
08/01/2013	114,048.15	3.718%	13,990.17	128,038.32
02/01/2014	116,168.30	3.790%	11,870.02	128,038.32
08/01/2014	118,369.69	1.950%	9,668.63	128,038.32
02/01/2015	119,924.48	1.950%	8,514.52	128,439.00
08/01/2015	121,499.69	1.950%	7,345.26	128,844.95
02/01/2016	123,095.58	1.950%	6,160.64	129,256.22
08/01/2016	124,712.45	1.950%	4,960.46	129,672.91
02/01/2017	126,350.54	1.950%	3,744.51	130,095.05
08/01/2017	128,010.16	1.950%	2,512.59	130,522.75
02/01/2018	129,691.57	1.950%	1,264.49	130,956.06
Total	\$1,221,870.61	-	\$70,031.29	\$1,291,901.90





Impact Fees

Civic Facilities Impact Fee Fund (41)

Drainage & Flood Control Impact Fee Fund (42)

Parks and Recreation Impact Fee Fund (43)

Public Safety Impact Fee Fund (44)

Traffic Facilities Impact Fee Fund (45)



IMPACT FEE FUNDS: CIVIC FACILITIES (41), DRAINAGE AND FLOOD CONTROL (42), PARKS AND RECREATION (43), PUBLIC SAFETY (44), TRAFFIC FACILITIES (45)

Department Overview

Impact Fees imposed on new residential and commercial developments, conversions, and expansions, were established in June 2005 by Ordinance 362-05 and Municipal Code Section 3.40. Any collected fees are then distributed among funds 41, 42, 43, and 44.

The Civic Facilities Impact Fee Fund (Fund 41) was established to account for impact fees collected for existing and planned civic facilities projects and infrastructure. Approximately 13% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved civic facilities projects.

The Drainage & Flood Control Impact Fee Fund (Fund 42) was established to account for impact fees collected for planned drainage and flood control projects and infrastructure. Proceeds of each fee collected are to be allocated to the fund that finances approved drainage and flood control projects.

The Parks & Recreation Impact Fee Fund (Fund 43) was established to account for impact fees collected for existing and planned park and recreation facilities, projects and infrastructure. Approximately 66% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved parks and recreation projects.

The Public Safety Impact Fee Fund (Fund 44) was established to account for impact fees collected for existing and planned public safety facilities, projects and infrastructure. Approximately 13% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved public safety projects.

The Traffic Facilities Impact Fee Fund (Fund 45) was established to account for impact fees collected for existing and planned traffic facilities, projects and infrastructure. Approximately 86% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved traffic facilities projects.

The Town is nearing build-out of the community. As such, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's infrastructure.

2018-2019 Accomplishments

- Collected total Impact Fees of \$20,466.

2019-2020 Goals and Objectives

- Collect and allocate Impact Fees from applicable projects.

Budget Highlights

- The current practice is to not budget impact fees as development is limited in number and timing is hard to predict. As the Town is principally built-out Impact Fees remain a declining source of capital project funding.
- Impact Fees remain a declining capital project funding source.

Did You Know?

- Impact Fees collected on development projects contribute to these impact fee funds, but may also pay for Water Connections, Sewer Connections, Undergrounding of Utilities, and Affordable Housing.

Town of Yountville
CIVIC FACILITIES IMPACT FEE FUND
Fund 41

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	42	32	-	-	-
3701	Impact Fees	33,781	43,351	-	6,253	-
	Total Revenue	\$ 33,823	\$ 43,383	\$ -	\$ 6,253	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(33,823)	(43,383)	-	(6,253)	-
	Total Transfers	\$ (33,823)	\$ (43,383)	\$ -	\$ (6,253)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -

Town of Yountville
DRAINAGE & FLOOD CONTROL IMPACT FEE FUND
Fund 42

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	7	5	-	-	-
3701	Impact Fees	5,589	7,167	-	1,034	-
	Total Revenue	\$ 5,596	\$ 7,172	\$ -	\$ 1,034	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(5,596)	(7,172)	-	(1,034)	-
	Total Transfers	\$ (5,596)	\$ (7,172)	\$ -	\$ (1,034)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -

Town of Yountville
PARKS & RECREATION IMPACT FEE FUND
Fund 43

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 1	\$ 1	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	16	12	-	-	-
3701	Impact Fees	12,873	16,563	-	2,391	-
	Total Revenue	\$ 12,889	\$ 16,575	\$ -	\$ 2,391	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(12,889)	(16,576)	-	(2,391)	-
	Total Transfers	\$ (12,889)	\$ (16,576)	\$ -	\$ (2,391)	\$ -
■ ENDING FUND BALANCE		\$ 1	\$ 0	\$ -	\$ -	\$ -

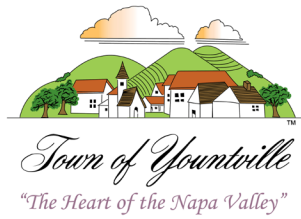
Town of Yountville
PUBLIC SAFETY IMPACT FEE FUND
Fund 44

		2016-17	2017-18	2018-19		2019-20
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ (1)	\$ 0	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	7	5	-	-	-
3701	Impact Fees	5,363	6,843	-	986	-
	Total Revenue	\$ 5,369	\$ 6,848	\$ -	\$ 986	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(5,368)	(6,848)	-	(986)	-
	Total Transfers	\$ (5,368)	\$ (6,848)	\$ -	\$ (986)	\$ -
■ ENDING FUND BALANCE		\$ 0	\$ 0	\$ -	\$ -	\$ -

Town of Yountville
TRAFFIC FACILITIES IMPACT FEE FUND
Fund 45

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	65	50	-	-	-
3701	Impact Fees	52,870	67,918	-	9,802	-
	Total Revenue	\$ 52,936	\$ 67,968	\$ -	\$ 9,802	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(52,936)	(67,968)	-	(9,802)	-
	Total Transfers	\$ (52,936)	\$ (67,968)	\$ -	\$ (9,802)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -





Capital Projects Funds

Capital Projects Fund (50-6000)

Facilities, Repair and Replacement Fund (81-6000)

Fleet, Tools and Equipment Repair and Replacement Fund (82-6000)



Department Overview

The Capital Projects Fund is used to account for new, large-scale capital expenditures associated with implementation of the Town's rolling Five Year Capital Improvement Program (CIP). A CIP project or program is defined as greater than \$10,000 and have a life expectancy of five (5) years or more.

The following funds support the CIP:

- General Fund serves as the primary contribution to Fund 50
- Developer contributions/impact fees
- Grants and contributions from other agencies

Special Revenue Funds: Funds that are restricted to specific use

- Fund 20: Gas Tax supports Plans, Specifications and Engineering (PS&E) for various capital projects associated with streets.
- Fund 25: Measure T Transportation Improvement Fund supports the Town's Annual Streets Maintenance and Paving Program.
- Fund 26: The Road Maintenance and Rehabilitation Fund supports the Curb Gutter and Sidewalk Program.
- Fund 27: Measure T Equivalent Fund supports the required 6.67% of monies for Class 1 Bicycle Lanes required by Measure T.

Reserve Funds:

In Fiscal Year 2017-18 the Town began to refine the funding reserve approach by establishing two (2) repair and replacement funds:

Fund 81: Facilities Repair and Replacement

Fund 82: Fleet Tools and Equipment Repair and Replacement

These funds are to better identify and capture replacement costs associated with existing capital projects and assets. Fund 81 and Fund 82 will result in a reduced number of future projects that use Fund 50. Fund 50 will principally be used to fund new projects or augment funding if there is a gap in funding a project.

Projects that are funded by the Water Enterprise Fund (60-4500), Wastewater Enterprise Fund (64-4519) are found in their budget section.

As noted Measure T (25-6000), SB1 (26-6000) and Gas Tax Fund (20-6000) are special revenue funds that support CIP projects, but are not general fund money.

2018-2019 Accomplishments

Capital projects and programs completed include:

- Vineyard Park Improvements:
 - Outdoor Exercise Equipment (PK-0018)
 - Sports Courts Improvements (PK-0017)
- Post Office /Sheriffs Annex Roofing (CF-0021)
- Yount Street Paving Project (MT-3019, GT-3019, SB-6019)
- Street light Replacement Program LED Street Lights upgrade at Oak Circle (ST-5019)

2019-2020 Goals and Objectives

- Complete the design and construction of 23 Capital Improvement Projects within budget and on schedule while meeting the expectations of the public. This will include design and construction of the Town's Annual Street Maintenance and Paving Project(s) using Measure T, Gas Tax, and SB1 Funds and other infrastructure projects.

Budget Highlights

- The planned Capital Improvement Program for Fiscal Year 2019-20 includes General Fund project allocations and the reallocation of existing approved CIP fund balance to continue funding completion of specific capital projects.
- A summary of the Capital Improvement Program is included in the last section of this budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are also available in a public binder at Town Hall and on the Town's website, www.townofyountville.com under Public Works Department.

Did You Know?

- 224 cubic Yards of concrete were poured for the new Sports Courts at Vineyard Park.
- The Post Office Roof replacement included 60 "Squares" (100 sq. ft.) of roofing.
- 14 new (or replacement) Town Standard LED streetlights installed in Yountville Streets.



Town of Yountville
CAPITAL PROJECTS FUND SUMMARY
Fund 50 - Department 6000

Fund 50		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,056,647	\$ 2,205,644	\$ 1,891,806	\$ 2,255,117	\$ 1,082,914
REVENUE & FINANCING SOURCES						
3301	Interest Earnings	3,101	14,146	4,500	15,977	20,000
3303	Interfund Loan - Interest (60)	-	-	-	-	-
3409	Other State Revenue	124,337	-	-	-	500,000
3420	County Measure A**	166,779	-	-	-	-
3421	NVTA Grant	-	-	-	-	-
3429	Other County Revenue	-	-	-	-	-
3430	Federal Grant (FEMA)	493,379	-	-	-	-
3702	Utility Underground Impact Fee	44,797	64,162	-	3,574	-
3801	Refunds & Reimbursements	111,194	4,382	-	-	47,500
Total Revenue & Financing Sources		\$ 943,588	\$ 82,690	\$ 4,500	\$ 19,551	\$ 567,500
EXPENDITURES						
4210	Contract Services	-	-	-	-	-
4280	Other Agencies	35,000	-	-	-	-
4999	Designated Contingency	-	-	10,000	3,500	10,000
CF	Civic Facilities Projects	128,694	160,152	400,000	400,000	23,000
CP	Community Projects	122,558	63,475	225,000	185,898	410,000
DF	Drainage & Flood Control Projects	31,682	53,410	15,000	24,000	16,538
PK	Parks & Recreation Projects	608,837	89,024	100,000	495,197	585,000
ST	Streets & Transportation Projects	614,278	247,688	60,000	67,432	70,000
Total Expenditures		\$ 1,541,048	\$ 613,748	\$ 810,000	\$ 1,176,027	\$ 1,114,538
TRANSFERS IN (OUT)						
3900	From General Fund	723,700	438,584	-	-	100,000
3930	SB 1186 Fee (Fund 30)	-	-	-	1,806	1,500
3799	Allocated Impact Fees:					
	Civic Facilities Impact Fees (41)	33,823	43,383	-	6,253	-
	Drainage & Flood Control Impact Fees (42)	5,596	7,172	-	1,034	-
	Parks & Recreation Impact Fees (43)	12,889	16,576	-	2,391	-
	Public Safety Impact Fees (44)	5,369	6,848	-	986	-
	Traffic Facilities Impact Fees (45)	52,936	67,968	-	802	-
7927	To Measure T Equivalent Fund (27)	-	-	(29,000)	(29,000)	(36,685)
7981	To Facility Repair/Replacement Fund (81)	(43,900)	-	-	-	-
7982	To Fleet/Tools/Equip. Replacement Fund (82)	(43,955)	-	-	-	-
Total Net Transfers		\$ 746,458	\$ 580,531	\$ (29,000)	\$ (15,728)	\$ 64,815
■ ENDING FUND BALANCE*		\$ 2,205,644	\$ 2,255,117	\$ 1,057,306	\$ 1,082,914	\$ 600,691
Net Change in Fund Balance		148,997	49,473	(834,500)	(1,172,204)	(482,223)
Funds Available for Capital Projects		\$ 2,056,646	\$ 2,255,117	\$ 1,420,617	\$ 1,082,913	\$ 600,690

Town of Yountville
CAPITAL PROJECTS
Fund 50 - Department 6000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
CIP PLANNING & DEVELOPMENT						
4210	Contract Services	-	-	-	-	-
4280	Other Agencies	35,000	-	-	-	-
4999	Designated Contingency	-	-	10,000	10,000	10,000
	Total Contract Services	\$ 35,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
CF CIVIC FACILITIES						
CF-0005	Community Center Trash Enclosure	7,673	78,322	-	-	-
CF-0009	Corporation Yard Renovations	70,158	-	-	-	-
CF-0011	Town Hall Council Chambers Improvements	5,337	1,189	-	-	-
CF-0012	Community Center Restoration Project	45,526	-	-	-	-
CF-0015	Stationary Emergency Generator Comm. Hall/Cntr	-	-	150,000	150,000	23,000
CF-0021	Post Office and Sheriff Annex Roof Replacement	-	-	250,000	250,000	-
CF-0018	Curtain Wall at Community Hall	-	25,342	-	-	-
CF-0019	Replace & Update Security Cameras for Facilities	-	28,300	-	-	-
CF-0020	Painting Post Office and Sheriff Annex	-	27,000	-	-	-
	Total Civic Facilities	\$ 128,694	\$ 160,152	\$ 400,000	\$ 400,000	\$ 23,000
CP COMMUNITY PROJECTS						
CP-0003	Emergency Operation Center Improvements	7,596	-	-	-	-
CP-0007	Geographical Information System (GIS) Mapping	27,872	10,540	50,000	50,000	50,000
CP-0011	Oak Circle Open Space Parking	4,989	-	-	-	-
CP-0014	Finnell Path Remove & Replace	-	-	-	-	150,000
CP-0015	Community WiFi/Hotspot	-	-	75,000	-	75,000
CP-0017	Community Hall Fire Smoke Detection Installation	29,060	-	-	-	-
CP-0019	Emergency Warning System	-	-	-	-	35,000
CP-2016	ADA Accessibility Improvements Program	3,467	-	-	-	-
CP-2017	ADA Accessibility Improvements Program	28,645	-	-	-	-
CP-2018	ADA Accessibility Improvements Program	-	52,935	-	35,898	-
CP-2019	ADA Accessibility Improvements Program	-	-	100,000	100,000	-
CP-2020	ADA Accessibility Improvements Program	-	-	-	-	100,000
CP-3017	Curb, Gutter & Sidewalk Replacement	13,100	-	-	-	-
CP-7017	Pavement Treatment for Parking Lots	7,830	-	-	-	-
	Total Community Projects	\$ 122,558	\$ 63,475	\$ 225,000	\$ 185,898	\$ 410,000
DF DRAINAGE & FLOOD CONTROL						
DF-0004	Finnell Culvert/Hopper Creek to Beard Ditch	16,662	-	-	-	-
DF-0005	Washington Street Drainage	-	50,403	-	-	-
DF-0014	Floodwall Earthquake Repair	20	-	-	-	-
DF-2017	Town Wide Drainage and Erosion Program	15,000	-	-	-	-
DF-2018	Town Wide Drainage Improvement Program	-	3,007	-	9,000	-
DF-2019	Town Wide Drainage Improvement Program	-	-	15,000	15,000	-
DF-2020	Town Wide Drainage and Flood Control	-	-	-	-	16,538
	Total Drainage & Flood Control	\$ 31,682	\$ 53,410	\$ 15,000	\$ 24,000	\$ 16,538

Town of Yountville
CAPITAL PROJECTS
Fund 50 - Department 6000

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
PK	PARKS & RECREATION					
PK-0003	Pedestrian Path - Oak Circle-Mission	-	-	100,000	100,000	550,000
PK-0005	Park Irrigation - Smart Weather Stations (16)	116	-	-	-	-
PK-0011	Pool Pumps & Resurfacing Improvements	2,524	-	-	-	-
PK-0013	Oak Circle Community Park	10,758	-	-	-	-
PK-0014	Park Restroom Floors	25,173	-	-	-	-
PK-0015	Veteran's Memorial Park Renovations	492,340	54,620	-	33,977	-
PK-0016	Parks and Recreation Utility Vehicle	27,930	-	-	-	-
PK-0017	Sports Court Renovation	-	13,500	-	350,000	-
PK-0018	Vineyard Park Outdoor Exercise Equipment	-	20,904	-	11,220	-
PK-0020	Yountville Bike Path Resurfacing					35,000
PK-2016	Park Improvements Program	8,441	-	-	-	-
PK-3017	Park Major Equipment Replacement	1,071	-	-	-	-
PK-5016	Park Development & Design	1,085	-	-	-	-
PK-6017	Swimming Pool Replacement Program	39,400	-	-	-	-
	Total Parks & Recreation	\$ 608,837	\$ 89,024	\$ 100,000	\$ 495,197	\$ 585,000
ST	STREETS & TRANSPORTATION					
ST-0004	Surveys and Monuments	-	-	15,000	15,000	15,000
ST-0006	Hopper Creek Bridge Barrier Rail	45,305	77,908	-	7,432	-
ST-0015	Yountville Crossroad Street Reconstruction	500,142	-	-	-	-
ST-0017	Replace & Equip 2003 (3/4 ton) Chevrolet	-	44,007	-	-	-
ST-0018	Washington St Bridge Rail Project	-	83,737	-	-	-
ST-3018	Annual Street Maintenance and Paving Program	-	19,955	-	-	-
ST-4016	Traffic Calming Program	13,661	-	-	-	-
ST-4019	Traffic Calming Program	-	-	20,000	20,000	-
ST-4020	Traffic Calming Program					15,000
ST-5017	Streetlight Replacement Program	55,170	-	-	-	-
ST-5018	Street Light Replacement Program	-	22,082	-	-	-
ST-5019	Street Light Replacement Program			25,000	25,000	
ST-5020	Street Light Replacement Program	-	-	-	-	40,000
	Total Streets & Transportation	\$ 614,278	\$ 247,688	\$ 60,000	\$ 67,432	\$ 70,000
	TOTAL EXPENDITURES	\$ 1,541,048	\$ 613,748	\$ 810,000	\$ 1,182,527	\$ 1,114,538



FACILITIES REPAIR AND REPLACEMENT FUND FUND 81 - DEPARTMENT 6000

Department Overview

The Facilities Repair and Replacement Fund was established in Fiscal Year 2016-17. The purpose of the fund is to allocate funding and develop a reserve fund to cover current and future facility repair and replacement needs. These projects will be programmed in the Five (5) Year CIP and approved by the Town Council as part of the annual budget process. Examples of typical projects for these funds could be roofing, gym flooring, HVAC replacement or other similar projects.

2018-2019 Accomplishments

- The General Fund contributed the budgeted amount of \$67,118.
- The Town Council approved an additional General Fund contribution of \$500,000 from an allocation of unassigned fund balance bringing the total fund balance including interest to \$846,960.

2019-2020 Goals and Objectives

- Develop and refine the costs associated with future facilities, repair, and replacement projects.
- \$225,000 will be transferred in from the General Fund to meet the identified repair and replacement needs.
- Resurface the Community Center/Hall Parking Lot (CF-0023).
- Remove and replace the Pour in Place Play Surface at Vineyard Park (PK-0023).

Budget Highlights

- Fund balance of \$867,060 will provide an account to fund future facilities repair and replacement needs.

Did You Know?

- Town Facilities includes over 80,000 square feet of buildings including the Community Center, Community Hall, the Post Office and Sheriff's Annex, Town Hall, the Corporation Yard and the Wastewater Reclamation Facility.
- There are over 100 trees in the Town Facilities Urban Forest.

Town of Yountville
FACILITIES REPAIR & REPLACEMENT SUMMARY
Fund 81 - Department 6000

		2016-17 ACTUAL	2017-18 ACTUAL	BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ 31,959	\$ 344,345	\$ 345,960	\$ 846,960
REVENUE						
3301	Investment Earnings	52	2,001	1,000	1,000	-
	Total Revenue	\$ 52	\$ 2,001	\$ 1,000	\$ 1,000	\$ -
EXPENDITURES						
5300	Building & Structures	-	-	32,118	32,118	179,900
5400	Infrastructure	-	-	10,000	10,000	-
5900	Capital Maintenance	-	-	25,000	25,000	25,000
	Total Expenditures	\$ -	\$ -	\$ 67,118	\$ 67,118	\$ 204,900
TRANSFERS IN (OUT)						
3900	Interfund Transfer	31,907	312,000	67,118	567,118	225,000
	Total Net Transfers	\$ 31,907	\$ 312,000	\$ 67,118	\$ 567,118	\$ 225,000
■ ENDING FUND BALANCE		\$ 31,959	\$ 345,960	\$ 345,345	\$ 846,960	\$ 867,060
	Net Change in Fund Balance	31,959	314,001	1,000	501,000	20,100

Town of Yountville
FACILITIES REPAIR & REPLACEMENT
Fund 81 - Department 6000

		2016-17 ACTUAL	2017-18 ACTUAL	BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
CF	CIVIC FACILITIES					
CF-0023	Community Center/Hall Parking Lot Resurface	-	-	-	-	15,000
CF-2020	Civic Facilities Replacement Fund	-	-	32,118	32,118	179,900
	Total Civic Facilities	\$ -	\$ -	\$ 32,118	\$ 32,118	\$ 194,900
CP	COMMUNITY PROJECTS					
CP-7018	Parking Lot Resurface	-	-	10,000	10,000	-
	Total Community Projects	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
DF	DRAINAGE & FLOOD CONTROL					
DF-0019	Drainage and Flood Control	-	-	-	-	-
	Total Drainage & Flood Control	\$ -	\$ -	\$ -	\$ -	\$ -
PK	PARKS & RECREATION					
PK-4018	Parks Surface Replacement Program	-	-	10,000	10,000	-
PK-0023	Remove/Replace Pour in Place play surface	-	-	-	-	10,000
PK-6018	Swimming Pool Replacement Program	-	-	15,000	15,000	-
	Total Parks & Recreation	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 10,000
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 67,118	\$ 67,118	\$ 204,900

Facilities Replacement Schedule

Item	Size	Useful Life	Years Left	2019 Dollars Estimate*
Town Hall - Exteriors				
Concrete Walkways - Repair	Approx 3,100 GSF x 10%	10	5	\$15,000
Asphalt - Seal/Repair	Approx 23,200 GSF	5	2	\$10,000
Trash Enclosures - Replace	Approx 55 LF	20	0	\$5,500
Bathroom - Refurbish	(1) Bathroom	20	10	\$14,000
Exterior Surfaces - Repaint	Approx 5,320 GSF	10	6	\$12,700
Flat Roof - Replace	Approx 355 GSF	15	10	\$22,200
Monument Sign - Replace	(1) Monument Signs	12	8	\$11,000
Town Hall - Interiors				
Carpet - Replace	Approx 290 GSY	12	7	\$34,800
Bathroom - Refurbish	(3) Bathrooms	20	10	\$27,500
Kitchenette - Refurbish	(1) Kitchenettes	20	5	\$12,000
Interior Surfaces - Repaint	Approx 9,300	12	4	\$16,700
Town Hall - Mechanical				
HVAC (2010) - Replace	(3) HVAC Units	12	3	\$25,000
HVAC (2013) - Replace	(2) HVAC Units	12	6	\$18,000
HVAC (2016) - Replace	(1) HVAC Units	12	9	\$8,000
A/V Equipment - Replace	Various A/V Equipment	15	13	\$42,000
Charging Station - Replace	(1) EV Charging Station	15	10	\$16,500
Fire Alarm System - Replace	(1) System	20	10	\$70,000
Sheriff's - Station Exteriors				
HVAC - Replace	(1) Bryant HVAC Unit	12	6	\$8,000
Wood Surfaces - Repaint	Approx 900 GSF	7	5	\$3,400
Wood Siding/Trim - Repair	25% of Approx 900 GSF	14	12	\$5,100
Sheriff's - Station Interiors				
Vinyl Floor - Replace	Approx 400 GSF	15	8	\$5,000
Bathroom - Refurbish	(1) Bathroom	15	9	\$6,500
Interior Surfaces - Repaint	Approx 1,500 GSF	12	5	\$4,700
Fire Alarm System - Replace	(1) Simplex System	20	6	\$14,000
Post Office - Exteriors				
HVAC - Replace (a)	(1) HVAC Unit	12	7	\$9,000
HVAC - Replace (b)	(1) HVAC Unit	12	7	\$8,500
Entrance Doors - Replace	(2) Doors	35	10	\$8,700
Industrial Doors - Replace	(4) Doors	20	11	\$12,000
Wood Surfaces - Repaint	Approx 4,000 GSF	7	6	\$9,600
Wood Siding/Trim - Repair	25% of Approx 4,000 GSF	14	12	\$22,500
Post Office - Interiors				
Vinyl Composition Tile - Replace	Approx 3,550 GSF	30	7	\$22,500
Bathroom - Refurbish	(2) Bathrooms	25	6	\$14,000
Kitchenette - Refurbish	(1) Kitchenettes	20	6	\$9,000
Interior Surfaces - Repaint	Approx 7,750 GSF	12	5	\$14,500
Community Hall - Exteriors				
Concrete Walkways - Repair	Approx 3,650 GSF x 10%	10	5	\$8,000
Metal Rail - Replace	Approx 210 LF	30	15	\$25,000
Bathroom - Refurbish	(2) Bathrooms	20	10	\$22,000

Item	Size	Useful Life	Years Left	2019 Dollars Estimate*
Hardie Shingle Siding - Repaint	Approx 5,800 GSF	10	4	\$16,000
Community Hall - Interiors				
Carpet - Replace	Approx 61 GSY	12	4	\$7,300
Bathroom - Refurbish	(3) Bathrooms	20	10	\$24,000
Kitchen Appliances - Replace	(7) Appliances	15	5	\$28,800
Kitchen - Refurbish	(1) Kitchen	20	10	\$36,500
Interior Surfaces - Repaint	Approx 4,800 GSF	12	4	\$8,650
Community Hall - Mechanical				
Air Handler - Replace	(1) Air Handler	20	10	\$15,000
Solar Panels - Replace	Approx. 1,700 GSF	20	7	\$81,600
Fire Alarm System - Replace	(1) System	20	10	\$60,000
Solar Panel Inverters - Replace	(3) Inverters	20	7	\$25,000
Community Ceneter - Exteriors				
Concrete Walkways - Repair	Approx 4,700 GSF x 10%	10	5	\$8,450
Hardie Shingle Siding - Repaint	Approx 7,250 GSF	10	4	\$17,400
Hardie Shingle Siding - Repair	Approx 7,250 GSF x 25%	20	4	\$43,500
Community Center - Interiors				
Carpet - Replace	Approx 230 GSY	12	4	\$27,600
Hardwood Floor - Refinish	Approx 4,100 GSF	5	2	\$9,800
Bathroom - Refurbish	(2) Bathrooms	20	10	\$16,800
Interior Surfaces - Repaint	Approx 12,300 GSF	12	4	\$22,200
Community Center - Mechanical				
Air Handlers - Replace	(4) Air Handler	20	10	\$60,000
Heat Pumps - Replace	(2) Heat Pumps	20	10	\$160,000
Water Heat Pump - Replace	(1) Carrier	15	5	\$14,000
Air Chiller- Replace	(1) McQuay	20	10	\$200,000
Solar Panels - Replace	Approx. 2,400 GSF	20	5	\$115,000
Fire Alarm System - Replace	(1) System	20	10	\$70,000
Solar Panel Inverters - Replace	(3) Inverters	20	5	\$20,000
*Costs based on 2019 prices				



FLEET, TOOLS AND EQUIPMENT REPAIR AND REPLACEMENT FUND FUND 82 - DEPARTMENT 6000

Department Overview

The Fleet, Tools and Equipment Repair and Replacement Fund was established in Fiscal Year 2016-17 to allocate funding and develop a reserve fund to cover current and future fleet, tools and equipment repair and replacement needs. These projects will be programmed in the Five Year CIP and approved by the Council as a part of the annual budgeting process.

2018-2019 Accomplishments

- The General Fund contributed the budgeted amount of \$120,792.
- Town Council approved an additional General Fund contribution of \$500,000 from an allocation of unassigned fund balance bringing the total fund balance including interest to \$900,376.
- Developed policy and program for the future costs associated with fleet, tools and equipment repairs and replacement.

2019-2020 Goals and Objectives

- \$100,000 will be transferred in from the General Fund to meet the identified repair and replacement needs.

Budget Highlights

- Fund balance of \$919,140 will provide an account to fund future fleet, tools and equipment replacement and repair needs in Fund 82.
- Replace 3/4 Ton Utility Truck (PK-0022).

Did You Know?

- The Town owns and maintains 27 vehicles and equipment.
- Our current fleet vehicles and specialty equipment include a hybrid vehicle, Vactor truck for Sewer Collections, eight (8) Pickup trucks, a John Deer Backhoe, a skid steer, and a commercial mower.

Town of Yountville
FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT
Fund 82 - Department 6000

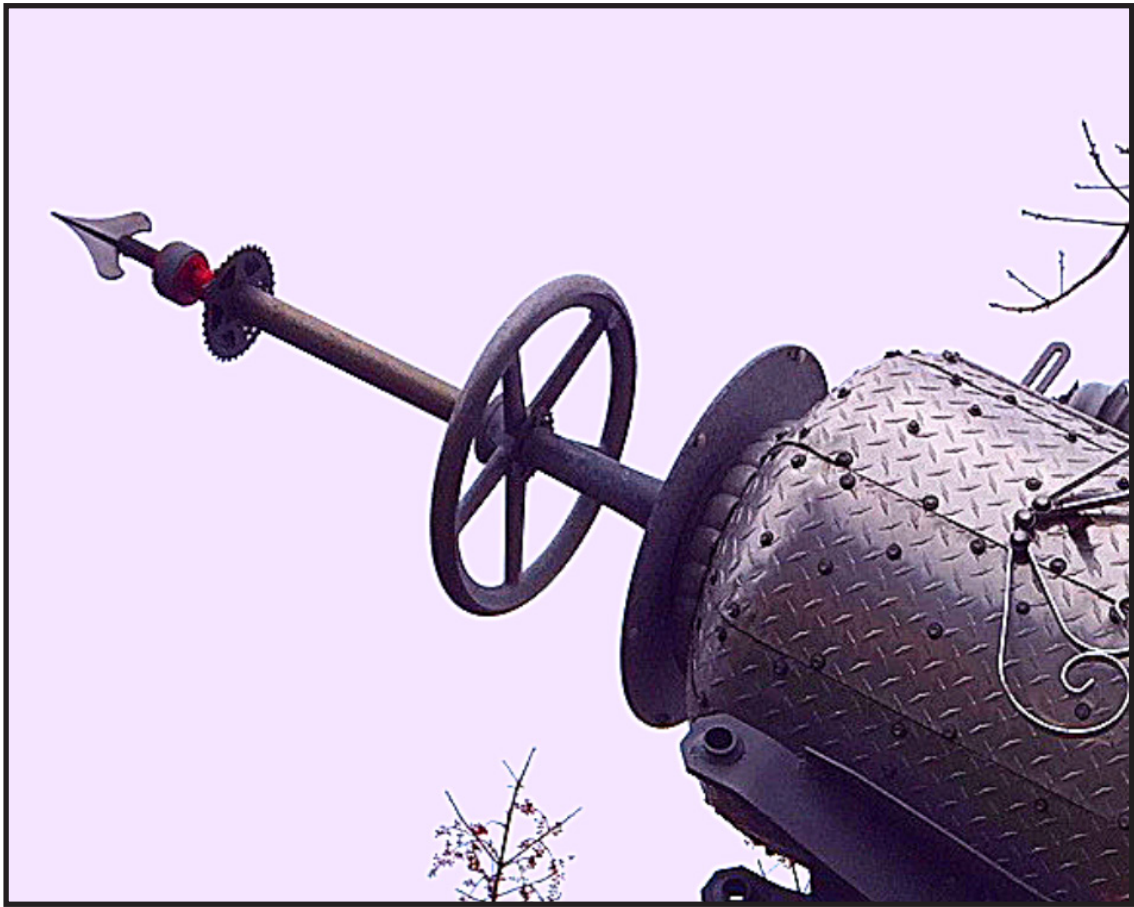
		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ 56,005	\$ 397,512	\$ 399,376	\$ 900,376
REVENUE						
3301	Investment Earnings	57	2,399	1,000	1,000	-
	Total Revenue	\$ 57	\$ 2,399	\$ 1,000	\$ 1,000	\$ -
EXPENDITURES						
5300	Building & Structures	-	-	60,792	60,792	21,236
5400	Infrastructure	-	-	-	-	-
5600	Machinery & Equipment >\$10K	-	-	60,000	60,000	60,000
	Total Expenditures	\$ -	\$ -	\$ 120,792	\$ 120,792	\$ 81,236
TRANSFERS IN (OUT)						
3900	Interfund Transfer	55,948	340,972	120,792	620,792	100,000
	Total Net Transfers	\$ 55,948	\$ 340,972	\$ 120,792	\$ 620,792	\$ 100,000
■ ENDING FUND BALANCE		\$ 56,005	\$ 399,376	\$ 398,512	\$ 900,376	\$ 919,140
	Net Change in Fund Balance	56,005	343,371	1,000	501,000	18,764

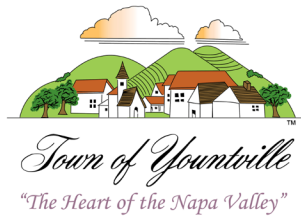
Town of Yountville
FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT
Fund 82 - Department 6000

		2016-17 ACTUAL	2017-18 ACTUAL	BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
CF	CIVIC FACILITIES					
CF-4020	Civic Equipment Replacement Fund	-	-	60,792	60,792	21,236
	Total Civic Facilities	\$ -	\$ -	\$ 60,792	\$ 60,792	\$ 21,236
CP	COMMUNITY PROJECTS					
PK-0022	Replace 3/4 Ton Utility Truck	-	-	30,000	30,000	50,000
	Total Community Projects	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 50,000
PK	PARKS & RECREATION					
PK-3020	Park Major Equip Repair and Replacement	-	-	30,000	30,000	10,000
	Total Parks & Recreation	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 10,000
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 120,792	\$ 120,792	\$ 81,236

Fleet Replacement Schedule

Vehicle	Replacement Date	Replacement Cost	Amount Bugeted to CIP										
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
2008 CHEVROLET COLORADO	2019/20	In CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005 FORD F-450 (BUCKET TRUCK)	2020/21	\$42,000	\$21,000	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008 CHEVROLET KODIAK 4500 (Dump Truck)	2021/22	\$70,000	\$23,333	\$23,333	\$23,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 CHEVROLET SILVERADO 1500	2022/23	\$50,000	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003 CHEVROLET 2500 HD	2022/23	\$50,000	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008 CHEVROLET SILVERADO 1500	2023/24	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
2008 CHEVROLET COLORADO	2024/25	\$50,000	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$0	\$0	\$0	\$0	\$0
2013 CHEVROLET SILVERADO 2500	2024/25	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
2013 CHEVROLET SILVERADO 2500	2025/26	\$60,000	\$8,571	\$8,571	\$8,571	\$8,571	\$8,571	\$8,571	\$8,571	\$0	\$0	\$0	\$0
2005 BACKHOE 310SG	2025/26	\$100,000	\$14,286	\$14,286	\$14,286	\$14,286	\$14,286	\$14,286	\$14,286	\$0	\$0	\$0	\$0
2004 STERLING (VACTOR) (USED)	2025/26	\$30,000	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$0	\$0	\$0	\$0
2012 CHEVROLET SILVERADO 1500	2026/27	\$60,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$0	\$0
2013 CHEVROLET SILVERADO 1500	2027/28	\$60,000	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$0	\$0
Forklift H50XM	2027/28	\$20,000	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$0	\$0
2015 CHEVROLET SILVERADO 2500	2028/29	\$70,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0
2018 Ford F250	2028/29	\$70,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0
2016 Toyota Prius	2029/30	\$40,000	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636
2010 John Deere Mower (Turtle)	2030/31	\$40,000	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636
Total	-	-	\$81,236	\$162,471	\$141,471	\$118,138	\$93,138	\$83,138	\$64,804	\$37,662	\$30,162	\$21,273	\$7,273





Capital Improvement Program

Capital Projects Summary 2019-20

Civic Facilities:

Capital Projects Fund (50)

- | | | | |
|---|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | CF-0023 | Community Center/Hall Parking Lot Resurface* | \$15,000 |
| | | This project is to extend the service life of the Community Center/Hall parking lot. | |
| | | | |
| ▪ | 81 | Fund 81 Facilities Repair & Replacement | \$204,900 |
| | | This program is to set up to provide a funding mechanism for the future replacement of large capital infrastructure projects and equipment that support Town owned and operated facilities as they reach the end of their life cycle. | |
| | | | |
| ▪ | 82 | Fund 82 Fleet, Tools, & Equipment | \$81,236 |
| | | The Town owns and operates a wide variety of vehicles and heavy equipment required by staff in the performance of their job duties and tasks. This program is to set up to provide a funding mechanism for the future replacement of these vehicles and heavy equipment. | |

*This project is budgeted out of Fund 81 Facilities, Repair and Replacement Fund.

Total Civic Facilities Projects	\$301,136
----------------------------------------	------------------

Community Projects:

Capital Projects Fund (50)

- | | | |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ CP-0007 | Geographical Information Systems (GIS) | \$50,000 |
| | In this upcoming year, the project will focus on transitioning away from our partnership with REGIS and moving to a cloud based server. This will include a Land Use and Asset Management system that will feature GIS access and functionality with the interface that will function between the two platforms. | |
| ▪ CP-0014 | Finnell Path Maintenance and Repair | \$150,000 |
| | This project is included in the planned maintenance program for the Town's parks and paths systems. The plans for this project include replacement of asphalt path with concrete. | |
| ▪ CP-0015 | Community Wi-Fi/Hotspot | \$75,000 |
| | This project will develop and install a Wi-Fi mesh network to meet both residents and visitors expectations and needs in the era of smart devices, where there is a desire to have high speed connectivity wherever you are, and whenever you may need it. | |
| ▪ CP-0019 | Emergency Warning System | \$35,000 |
| | Staff is working with CalFire and Napa County Office of Emergency Services to install an emergency warning system to help alert residents with information that they might need during an emergency. | |
| ▪ CP-2020 | ADA Accessibility Improvements Program | \$100,000 |
| | The Americans with Disabilities Act (ADA) Accessibility Improvements Program is the Town's program to remove barriers to accessibility at various Town owned and/or operated facilities. | |
| ▪ MS-3020 | Measure S Housing Feasibility Studies* | \$100,000 |
| | This program will provide funding for the Town to commission any related studies that may be necessary to support affordable and workforce housing projects. These potential studies are eligible for funding from Measure S, the voter approved tax measure to provide a funding | |

mechanism for affordable and workforce
programs and related services.

*This project is budgeted out of Fund 71: Measure S

Total Community Projects **\$510,000**

Drainage & Flood Control:

Capital Projects Fund (50)

- | | | |
|-----------|----------------------------------------|----------|
| ▪ DF-2020 | Town Wide Drainage Improvement Program | \$16,538 |
|-----------|----------------------------------------|----------|

This is an annual program that addresses minor flooding, nuisance flooding/ponding on streets, and similar drainage issues.

Total Drainage & Flood Control Projects	\$16,538
----------------------------------------------------	-----------------

Parks & Recreation Projects:

Capital Projects Fund (50)

- | | | | |
|---|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | PK-0003 | Hopper Ck Pedestrian Path from Oak Cir to Mission | \$550,000 |
| | | As a part of the Town's General Plan, the Town has approved the long term goal of establishing a multi-use path along Hopper Creek. This path will provide a safe path to go to school, or for residents or visitors to enjoy a traffic free walk along the path and Hopper Creek. This is the final segment that will connect the North and South ends of the Town path system. | |
| ▪ | PK-0020 | Yountville Bike Path Resurface | \$35,000 |
| | | The Town is responsible to maintain the "Vine Trail" bike path that travels through town. This project will include repairs, crack sealing, before a slurry seal. The Vine trail coalition is obligated by agreement to contribute 50% of the costs of maintenance. | |
| ▪ | PK-0022 | Replacement ¾ Ton truck for Parks Maintenance* | \$50,000 |
| | | This program will replace a Parks Maintenance Truck that has reached the end of the service life. | |
| ▪ | PK-0023 | Remove and Replace Pour in Place Play Surface** | \$10,000 |
| | | The play surface is damaged and is not usable. This project will repair and replace the surface to a like new condition. | |

*This project is budgeted out of Fund 82 Fleet, Tools and Equipment Repair and Replacement Fund.

**This project is budgeted out of Fund 81 Facilities, Repair and Replacement Fund

Total Parks & Recreation Projects	\$645,000
----------------------------------------------	------------------

Streets & Transportation Projects:

Capital Projects Fund (50)

- | | | |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| ▪ ST-0004 | Surveys and Monuments Book | \$15,000 |
| | It is beneficial to the Town, residents and businesses to maintain a current Surveys and Monuments Book. This requires the work of a licensed Surveyor. The Town requires survey for Town own projects as well. This program will provide the resources needed to conduct these surveys. | |
| ▪ ST-4020 | Traffic Calming Program | \$15,000 |
| | This program addresses various traffic calming needs and issues throughout the Town. This program may be used in concert with other projects and programs. | |
| ▪ ST-5020 | Street Light Replacement Program | \$40,000 |
| | The Town owns, maintains, or contracts with Pacific Gas & Electric (PGE) to provide street lighting along a number of Town streets. The replacement program will replace the Town's existing variety of light poles and fixtures with a more cohesive and uniform system of LED lighting, which has been adopted by the Town Council. This will be the final year of this program. | |

Measure T Fund (25)

- | | | |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ MT-3020 | Annual Street Maintenance and Paving Program | \$550,000 |
| | The Annual Street Maintenance Program is the Town's primary program for paving and repair of public streets throughout the Town. This program is entirely funded using Measure T sales tax funds and no General Fund Moines are used for the paving program. | |

Gas Tax Fund (20)

- | | | |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| ▪ GT-3020 | Annual Street Maintenance and Paving Program | \$70,000 |
| | This program receives funds via Gas Taxes collected by the State. This program will be used along with the Annual Paving Program (MT-2020) to provide adequate funding for the Town's annual paving projects. No general Funds are used for this program. | |

Town of Yountville Capital Projects Summary | 2019/20

SB1 Fund (26)

- | | | |
|-----------|-------------------------------------|----------|
| ▪ SB-6020 | Curb, Gutter & Sidewalk Replacement | \$40,000 |
|-----------|-------------------------------------|----------|

This program provides Sidewalk, Curb, and Gutter improvements and modifications throughout Town. This program uses SB1 funds for this work. No general Funds are used for this program.

Total Streets & Transportation Projects	\$730,000
----------------------------------------------------	------------------

Wastewater & Water Reclamation Projects:

Wastewater Treatment Capital Recovery Fund (63)

- WW-0011 Joint Treatment Plant Office Modernization Project

This project is for the upgrade and modernization of the JTP. Since that original treatment plant expansion there has been no significant improvements to the treatment plant offices or labs.

\$100,000
- WW-0015 Video and Repair Outfall Line at JTP

This pipeline was constructed in 1977. This project is necessary to inspect and repair several sags and off-set joints in the pipeline that is used to convey Title 22 Tertiary Unrestricted effluent to the Napa River. This portion of pipeline is nearly .5 miles long and is 18" diameter.

\$100,000
- WW-0022 Epoxy Scum Well

The Scum Well requires periodic maintenance to repair scouring and scrubbing. It is a best management practice to seal the well from infiltration that occurs in the structure.

\$30,000
- WW-4020 Plant Equipment Replacement Program

This program will begin building a fund balance for future projects.

\$70,354

Wastewater Collection Capital Fund (64)

- WW-0026 Replacement Pump Station Pump

Purchase new pump to replace one at the pump station that is at the end of service life.

\$39,000
- WW-2020 Inflow & Infiltration Reduction Program

The program will use prior video camera work as a critical portion of a system wide Inflow/Infiltration Study to reduce and eliminate inflow and infiltration. This will be accomplished by replacement and remediation of sewer mains, laterals and manholes as needed.

\$78,560
- WW-3020 Sewer Main Replacement Program

This program will begin building a fund balance for future projects.

\$76,200
- WW-5020 Pump Station Equipment Replacement Program

\$11,576

Town of Yountville Capital Projects Summary | 2019/20

This program will begin building a fund balance for future projects.

Total Wastewater & Water Reclamation Projects	\$505,690
----------------------------------------------------------	------------------

Water Distribution Projects:

Water Utility Capital Improvements Fund (60)

- | | | |
|-----------|----------------------------------|-----------|
| ▪ WA-0007 | Regulator Pit Relocation Project | \$150,000 |
|-----------|----------------------------------|-----------|

The Water Pressure Regulator Pit on Yountville Crossroads is outdated, and provides challenging and potentially unsafe access for Town staff due to close proximity to a partially high speed travel way. The vault will be relocated to a safer location, and with updated equipment.

- | | | |
|-----------|--------------------------|----------|
| ▪ WA-2020 | Water Meter Replacements | \$26,250 |
|-----------|--------------------------|----------|

This program is to replace the Water Utility system's 823 water meters. Water meters have a 5-8 year life span. This program will provide a replacement fund and at the appropriate time replace those meters that are older and possibly providing inaccurate readings and incorrect billing.

- | | | |
|-----------|---------------------------------------|-----------|
| ▪ WA-3020 | Main and Service Lateral Replacements | \$150,000 |
|-----------|---------------------------------------|-----------|

This program will begin building a fund balance for future projects and be used for any spot repairs.

- | | | |
|-----------|---------------------------|----------|
| ▪ WA-4020 | Hydrant and Main Flushing | \$25,000 |
|-----------|---------------------------|----------|

It is considered a best management practice to flush water out of water mains to remove silt and other impurities Best Management Practices call for periodic flushing to remove these impurities from the system.

<u>Total Water Distribution Projects</u>	<u>\$351,250</u>
-------------------------------------------------	-------------------------

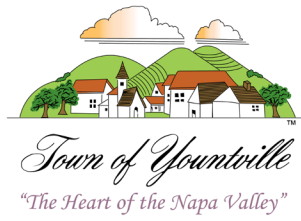
<u>Contingency</u>	<u>\$10,000</u>
---------------------------	------------------------

Total 2019/20 Capital Projects	\$3,019,614
---------------------------------------	--------------------

Potential Long Range (10 years) Capital Projects
with No Current Identified Funding source

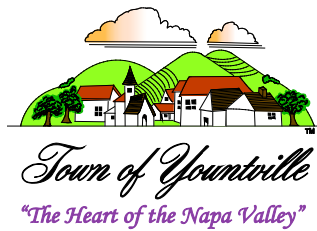
- Shade Structure at Community Center/Community Hall: \$150,00
- Shade Structures at Yountville Community Park: 2-3 @ \$40,000 each
- Shade Structure at Veterans Park near Volleyball courts: \$40,000
- Additional restroom near children's playground at Yountville Community Park: \$200,000
 - Forrester Park: \$350,000
- Park path lighting: \$700,000
 - Finnel to Yount
 - Heather at Hopper Creek
 - Vineyard Park
 - Veterans Park
 - Yountville Community Park
- Trash Enclosure at Town Hall/YES: \$85,000
- Utilities undergrounding project at
 - Yountville Community Park: \$2,000,000
 - Mulberry at Ivy Court: \$1,500,000
 - Old Town Neighborhood: \$20,000,000
- South Veterans Park Parking Lot Improvement (includes utility undergrounding): \$5,000,000

***Note: All costs are estimates only based on 2019 prices.**



Budget Definitions

Glossary of Budget Terms



Glossary of Budget Terms

Account: A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accounting System: The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

Adopted Budget: The Town Council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting Council budget resolution.

Appropriation: Money set aside by the Town Council for a specific purpose. Provides designated spending authority to the Town Manager to approve or oversee approval of the appropriated expenditures.

Audit: An annual examination and evaluation, done by an independent Certified Public Accountant (CPA), of the Town's accounting system to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Town's internal controls as well as recommending improvements to the Town's financial management practices.

Balanced Budget: When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Basis of Accounting & Budgeting: A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three basis of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues and expenditures are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. The Town of Yountville uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

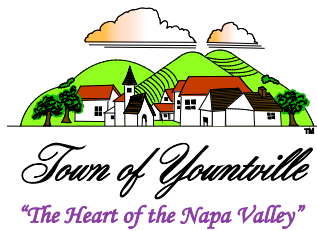
Budget & Fiscal Policies: General and specific guidelines adopted by the Town Council that govern budget preparation and fiscal administration.

Capital Improvement Program: A rolling multiple-year program for maintaining or replacing existing public facilities and assets, and for building or acquiring new ones. The Town of Yountville follows a five-year schedule, and the annual budget incorporates the current year of the five-year CIP.

Certificate of Participation: Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Charges for Service: Revenues collected as reimbursement for services provided to the public.

Comprehensive Annual Financial Report (CAFR): An annual government financial statement that provides a thorough and detailed presentation of the government's financial condition.



Consumer Price Index (CPI): A measure of inflation of the price of consumer goods and services.

Debt Service: The payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Deficit: An excess of expenditures or expenses over revenues or resources during an accounting period.

Department: An organizational unit of the Town government responsible for carrying out specific functions. In the Town's structure, certain "departments" are actually divisions of a multipurpose department.

Encumbrances: Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

Expenditure: The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

Fiscal Year: A 12 month period to which the annual budget applies, and financial transactions are recorded. The Town of Yountville's fiscal year begins July 1 and ends June 30.

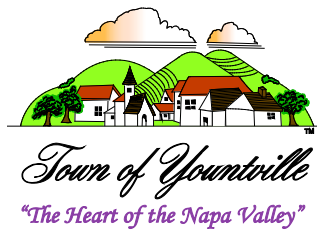
Full – Time Equivalent (FTE): The amount of time a position has been budgeted reflecting the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts in which the Town records financial transactions relating to revenues, expenditures, assets and liabilities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives. The fund types used by the Town of Yountville are governmental funds (General, Capital Projects & Special Revenue), Enterprise Funds (Water Utility & Wastewater Utility) and an Agency Fund. *See Fund Descriptions for a more detailed description of the Town's funds.*

Fund Balance: The excess of a fund's assets over its liabilities.

GANN Appropriations Limit: Article X111-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund: The primary operating fund of the Town, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund, and may be utilized for any legitimate governmental purpose.



Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB): Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Interfund Transfer: Money transferred from one fund to another, to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

Measure A: An ordinance of the Napa County Flood Protection and Watershed Improvement Authority, imposing a ½% Napa County Flood Protection Transactions (Sales) and Use Tax.

Municipal Code: The document that codifies the Town Council approved ordinances currently in effect. The Code defines Town policy with respect to all areas of municipal jurisdictions and administration.

Ordinance: A formal legislative enactment by the Town Council. It has the full force and effect of law within Town boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the Town's Municipal Code.

Other Post Employment Benefits (OPEB): Post employment benefits other than pension benefits. The Town's OPEB includes post employment healthcare benefits for employees that meet the vesting requirements.

Employees' Retirement System (PERS): State of California's (CalPERS) public pension system that provides contract retirement and health benefits to government agencies.

Reserve: An account which the Town uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

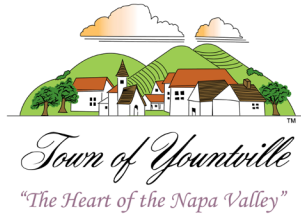
Resolution: A special order of the Town Council which has a lower legal standing than an ordinance.

Revenues: Income received by the Town during the fiscal year. Some examples of revenue include taxes, fees, charges for services and grants.

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

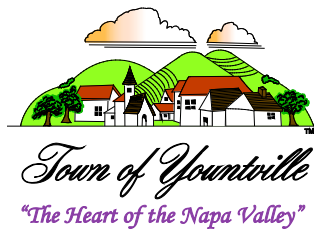
Tourism Improvement District (TID): A benefit assessment district created by the County of Napa which includes all incorporated jurisdictions, including the Town of Yountville and unincorporated county. The Napa Valley Tourism Improvement District (NVTID) levies a self-assessment of 2% of gross revenues on short term (less than 30 days) room rental revenue on lodging businesses.

Transient Occupancy Tax (TOT): A local tax levied on the occupant of any hotel room, in the amount of twelve percent (12%) of the rent charged by the operator. The transient satisfies this tax obligation by paying the tax to the operator.



Fund Descriptions

Fund Descriptions



Fund Descriptions

The basic accounting and reporting entity for the Town is a fund. A fund is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or fund balances, and changes therein. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with a typical state or local government's operation (public safety, general governmental activities, etc.). Proprietary funds are used in governments to account for activities that are operated primarily through user fees, similar to the private sector (utilities for examples). Trust and Agency funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS

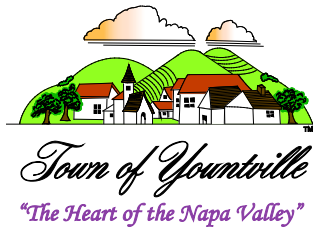
Includes activities usually associated with the governmental entities' operation (police, fire, and general governmental functions). The Town's governmental funds use modified accrual accounting for both financial reporting and budgeting purposes.

General Fund

The General Fund is the chief operating fund of the Town. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, finance, engineering, public works maintenance and public safety.

The Town has opted to charge back allocated costs using the General Fund, rather than establishing separate internal service funds. This methodology is used to budget and allocate costs for goods and services provided Town-wide. The Town has three departments where costs are budgeted and allocated:

- 1. Information Technology and Telecommunication:** This is a department used to budget and account for the costs for the Town's computer system, workstations, laptops, software, printers, copiers and telephone communications. Costs are allocated based on number of devices supported for each operating department.



- 2. Risk Management:** This department budgets and accounts for the cost of Town's Risk Management program including liability, property, errors & omissions, employment practices, workers compensation, safety and loss prevention and safety training utilized by all Town departments. Employee related costs are allocated on the same basis as salaries & benefits. Property insurance is allocated based on book value of capital assets for General, Water and Wastewater operating funds.
- 3. OPEB – Other Post Employment Benefits:** Costs are allocated based on a percentage of full-time salaries. Funds are accounted for in a General Fund sub-fund (02) and are used to pay current retiree health benefits and make payments to prefund the Town's OPEB liability by making payments to an IRS approved OPEB Trust Fund, which is not included in the budget. The OPEB trust fund is accounted for in the Town's CAFR as an Agency Fund.

PERS Unfunded Actuarially Accrued Liability: This fund was created to establish a method for planning for and setting aside funds to pay the Town's unfunded liability for retirement costs. The unfunded liability is the difference between the accrued liability and the value of the assets in the plan.

Emergency Reserve Fund: This fund was created to establish a minimum emergency reserve fund. Use of this fund would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020. Current minimum is 20% of General Fund expenditures.

Revenue Stabilization Reserve Fund: This fund was created to establish a minimum revenue stabilization reserve fund. Funds are set aside to ensure the Town could respond to an unexpected drop in tourism-based revenue. Current minimum is 25% of Transient Occupancy Tax revenue.

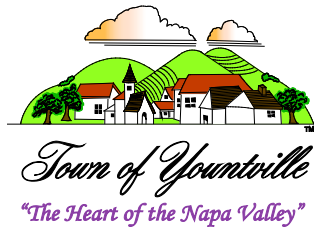
SPECIAL REVENUE

Special Revenue Funds are used to account for specific revenues that are legally restricted to Expenditure for particular purposes and must be accounted for in a fund separate from the General Fund.

CASp Certification and Training Fund: is used to account for Disability Access fees.

Fire Emergency Services Fund: new development is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment. This fund accounts for those revenues to ensure funds are available for future fire engine replacements.

Flood Barrier Capital Maintenance Fund: to budget and account for annual maintenance costs associated with construction of Flood Barrier in 2004.



Housing Grant Fund: fund established in 2015 to budget and account for CalHome and Federal HOME grant program revenue and expenditures.

Housing Opportunity Program: fund established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction.

Measure A Maintenance Fund: fund established in Fiscal Year 2018-19 to allow for the maintenance of infrastructure as required by the Napa County Auditor/Controller.

Measure S Affordable and Workforce Housing Fund: fund established for revenue received from voter approved Measure S which increased Transient Occupancy Tax by 1%. This special tax is for funding programs related to workforce and affordable housing.

Measure T Transportation Improvement Fund: fund established for revenue received from the Measure T Ordinance (Napa Countywide Road Maintenance Act) that collects a half cent sales tax going toward projects that improve streets, sidewalks, and related street infrastructure improvements.

Measure T Equivalent Fund: fund established as a requirement of Measure T Fund where 6.67% of other monies must be budgeted for Class 1 Bicycle improvements.

Mesa Court Drainage Benefit District Fund: 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.

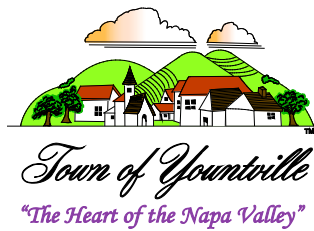
PEG Fund: This fund accounts for collection of public, educational and governmental (PEG) revenues and expenditures related to the PEG channel which are restricted for use for purchase of equipment related to education and government broadcasting.

Public Art Program Fee Fund: In 2016, Town Council approved a new program to assist in enhancing outdoor public art in the Town's commercial district by a public art program fee. This restricted fund ensures that the Town can sustain the development of its outdoor public art assets.

Road Maintenance and Rehabilitation Act (SB1) Fund: fund established for revenue received for the Senate Bill 1 Road Maintenance and Rehabilitation Act. Funding from SB1 will help the Town maintain and rehabilitate streets/roads, and transportation infrastructure.

State Gas Tax Fund: used to account for maintenance and capital expenditures associated with street 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.

Tallent Lane Benefit District Fund: established to provide safe and improved access to properties fronting Tallent Lane.



Youth Programs Fund: established to account for contributions made to the Town for the purpose of providing sponsorship in Parks & Recreation Service programs for those that otherwise could not afford to participate.

Impact Fee Funds: accounts for revenues and transfers for which the Town has assessed an impact fee including: Civic Facilities, Drainage and Flood Control, Parks and Recreation, Public Safety, Fire Emergency Services, and Traffic facilities. Funds are transferred for approved projects in the Town's capital projects fund.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt of the Town and its related entities.

2017 Lease Revenue Bond Debt Service Fund: established as part of refunding of the 2008 Lease Revenue Bonds that were refinanced in 2017.

Measure A Debt Service Fund: established to account for the obligation incurred under the Certificate of Participation issuance for the 2004 Flood Barrier project.

Community Center 2008 Lease Revenue Bond Debt Service Fund: established to account for lease revenue bonds issued by the Town's Financing Authority to fund construction of the Community Center Project.

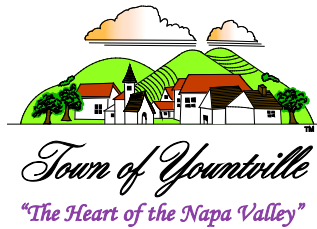
Town Hall & Madison/Yount 2013 Lease Revenue Bond Debt Service: established to account for lease revenue bonds issued by the Town's Financing Authority to fund a seismic retrofit to Town Hall and the reconstruction of streets and sewers on Madison & Yount Streets.

CAPITAL PROJECTS FUND

Capital Project Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

Capital Projects Fund: established to provide resources for capital projects not fully funded from other sources. This is the primary funding source for most discretionary Town capital projects. Funding sources include transfers from General Fund, grants, impact fees, and reimbursement for locally funded projects, such as those funded by the Town's share of the county-wide Measure A flood protection tax.

Facilities, Repair and Replacement Fund: established to set aside and build fund balance in a designated account to cover large capital costs related to facility repair and or replacement.



Fleet, Tools and Equipment Repair and Replacement Fund: established to set aside and build fund balance in a designated account to cover large capital costs related to fleet, tools and equipment replacement.

PROPRIETARY FUNDS

Proprietary Funds are used to account for activities that are operated in a manner similar to a private business enterprise, where a fee is charged to external users to recover the cost of goods and services. The Town's proprietary funds use accrual accounting for both financial reporting and budgeting purposes. The Town utilizes Proprietary Funds to budget and account for its costs associated with operation of its Water and Wastewater Utility Operations.

Water Utility Enterprise Fund: established to budget and account for the charges to customers for water services, costs to purchase water delivered from Rector Reservoir from the Veteran's Home, purchase and maintenance of other acquired water resources, operation and maintenance of the municipal well, and operation and maintenance of the water distribution system in compliance with State and Federal requirements.

Wastewater Utility Enterprise Fund: established to budget and account for charges to customers for wastewater collections and treatment, the operation and maintenance of the Town's wastewater collection system and operation of the Wastewater Treatment Plant in compliance with State and Federal requirements.

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Agency Funds are a type of fiduciary fund used to account for resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governmental agencies. The Town has one Agency fund.

Tourism Improvement District Assessment Fund: accounts for the countywide 2% assessment on lodging room rentals; 1.5% is passed through to the County of Napa to fund the Napa Valley Tourism Corporation (NVTC); .5% is directed to local Yountville efforts administered by the Town under direction of a local Tourism Improvement governing body, NVTID Yountville.