



Town of Yountville

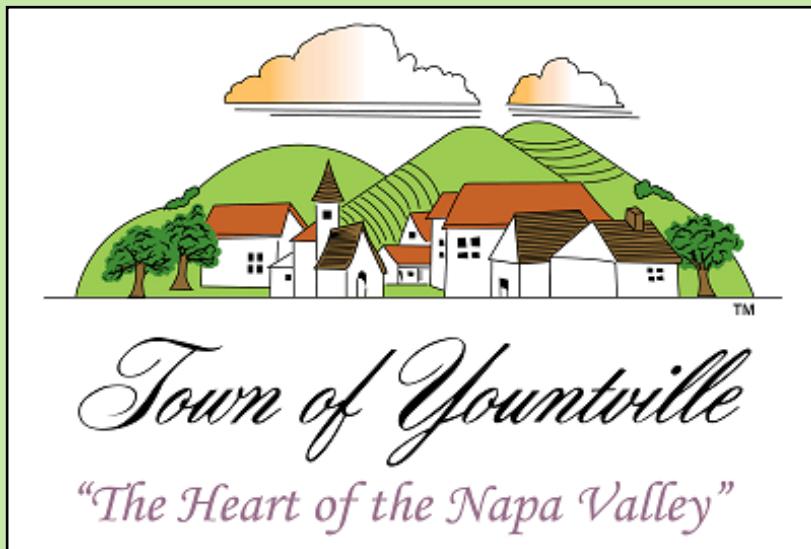
California

ADOPTED OPERATING BUDGET

Fiscal Year 2020/2021



Town of Yountville
"The Heart of the Napa Valley"



ABOUT THE COVER

In the heart of Napa Valley sits Yountville, a renowned one of a kind town, with incredible natural surroundings, breathtaking views, wineries, fine cuisine, and most importantly a community that makes strolling around town inviting. The neighbors, workers, and business of Yountville have created a magical atmosphere that charms locals and visitors alike. Thanks to our community, Yountville is a beautiful place that our residents are proud to call home.

Cover Photo Credit: Bob McClenahan

Town of Yountville
Operating Budget for Fiscal Year 2020/2021
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 2020/2021 Strategic Plan Critical Success Factors Summary	20
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Section 2 Budget Summaries

Revenues & Expenditures Three Year History by Category.....	28
Total Expenditure Budget Summary.....	34
Budget Development Process Overview	35
Influence of Planning Processes on the Annual Budget	37
Key Budget Parameters and Key Assumptions	40
General Fund Summary	43
General Fund Revenues	44
General Fund Primary Revenue History	45
General Fund – Fund Balance Allocations	46
General Fund Expenditures	47
General Fund Expenditure Summary by Category	48
General Fund Department Expenditure by Category	49
All Funds Departments Expenditure Summary	51
Water Funds Summary	53
Wastewater Funds Summary	57
Capital Projects Summary	60

Section 3 Organizational Information

Principal Officials.....	62
Board, Committee & Commission Members	63
Organizational Chart	65
Service Delivery Summary	66
Aggregate Department Personnel Allocations	68
Personnel Authorized Full-Time Positions and Allocations	69
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

**Town of Yountville
Operating Budget for Fiscal Year 2020/2021
Table of Contents**

Fund Balance Policy	95
Utility Enterprise Fund Rate Philosophy	100
Use of Drought Water Reserve Bank Policy.....	101
Appropriations (Gann) Limit Calculation	103
 GENERAL FUND OVERVIEW	
General Fund Summary	124
General Fund Revenue.....	125
General Fund Expenditures	127
 GENERAL GOVERNMENT	
Town Council/Mayor (1001).....	130
Non-Departmental (1010)	134
Information Technology & Telecommunications (1011).....	136
Community Promotion & Programs (1015).....	139
Town Manager's Office (1101)	141
Finance (1102).....	145
Risk Management (1103).....	149
Town Attorney (1105).....	152
Town Clerk (1110).....	155
OPEB – Other Post Employment Benefits (02-1900).....	159
PERS Unfunded Actuarially Accrued Liability (03-2000).....	162
Emergency Reserve Fund (04)	164
Revenue Stabilization Reserve Fund (05)	166
 HOUSING	
Housing Opportunity Program (1500)	170
 PLANNING & BUILDING	
Planning & Building (2115)	174
 PUBLIC SAFETY	
Public Safety – Law Enforcement Services (3200)	180
Public Safety – Fire & Emergency Medical Services (3201).....	183
 PUBLIC WORKS	
Administration & Engineering (4301)	188
Streets Maintenance (4305)	192
Parks Maintenance (4320)	195
Government Buildings (4325)	199
 PARKS & RECREATION	
Administration & Services (5405)	204
Day Camp Programs (5406)	207
Pool & Aquatic Programs (5407).....	209
Community Center Operations (5408)	212
After School Program (5409)	216

**Town of Yountville
Operating Budget for Fiscal Year 2020/2021
Table of Contents**

Leisure Programs (5410)	218
Sports Programs (5412)	220
Community Events & Programs (5413)	222
Yountville Arts Programs (5415)	224

WATER UTILITY ENTERPRISE

Water Utility Enterprise Fund Descriptions	228
Water Funds Summary	229
Water Expenditure Summary by Category	230
Water Utility Operating Fund Summary (61).....	231
Water Utility Operating Revenue (61).....	232
Water Utility Operations & Distribution (61-4505)	233
Water Utility Purchases & Conservation (61-4507).....	237
Water Utility Capital Improvements Fund (60-4500)	240
Water Drought Reserve Fund (57-4507)	242
Water Connection Impact Fee Fund (58).....	244

WASTEWATER UTILITY ENTERPRISE

Wastewater Utility Enterprise Fund Descriptions	248
Wastewater Funds Summary.....	249
Wastewater Expenditure Summary by Category.....	250
Wastewater Utility Operating Fund Summary (62)	251
Wastewater Utility Operating Revenue (62)	252
Wastewater Utility Collection System Operations (62-4510)	253
Wastewater Treatment Operations (62-4515).....	257
Wastewater Treatment Capital Recovery Fund (63-4518).....	261
Wastewater Collection Capital Improvement Fund (64-4519)	263
Sewer Connection Impact Fee Fund (65).....	265

SPECIAL REVENUE FUNDS

State Gas Tax Fund (20-4305 & 20-6000)	268
Public Educational and Government Access Fund (21-1012).....	271
Public Art Program Fee Fund (23-5414)	273
Housing Grant Fund (24-1500)	275
Measure T Transportation Improvement Fund (25-6000)	277
Road Maintenance and Rehabilitation Act (SB1) Fund (26-6000).....	280
Measure T Equivalent Fund (27-6000)	283
Fire Emergency Services Fund (28-3201).....	285
CASp Certification and Training Fund (30).....	287
Housing Opportunity Program (70-1500)	289
Measure S Affordable and Workforce Housing Fund (71-1600)	291
Measure A Maintenance Fund (75-4330).....	293
Flood Barrier Capital Maintenance Fund (76-4330)	295
Youth Subsidy Program Fund (80-5405)	297
Tallent Lane Private Road Benefit District Fund (95-4305)	299
Mesa Court Drainage Benefit District Fund (96-4305)	301

**Town of Yountville
Operating Budget for Fiscal Year 2020/2021
Table of Contents**

CUSTODIAL FUND

Tourism Improvement District Assessment Fund (22-1015)..... 304

DEBT SERVICE FUNDS

2008 Lease Revenue Bond Debt Service Fund (52-7000)..... 308
2013 Lease Revenue Bond Debt Service Fund (53-7000)..... 310
2017 Lease Revenue Bond Debt Service Fund (54-7000)..... 313
Measure A Debt Service Fund (77-7000)..... 316

IMPACT FEE FUNDS

Impact Fee Funds..... 320

CAPITAL PROJECTS FUNDS

Capital Projects Fund (50-6000) 328
Facilities, Repair and Replacement Fund (81-6000) 333
Fleet, Tools and Equipment Repair and Replacement Fund (82-6000)..... 338

CAPITAL IMPROVEMENT PROGRAM

Capital Projects Summary 2020/2021 342

BUDGET DEFINITIONS

Glossary of Budget Terms 360

FUND DESCRIPTIONS

Fund Descriptions 365



June 16, 2020

Honorable Mayor and Council Members:

In some ways this is the simplest and yet most difficult budget message I have drafted in my tenure as your Town Manager. Difficult, yes. To say that the last three (3) months of the year have seriously challenged local government on many fronts somehow does not seem adequate. Simple, yes in that from a pure budgeting sense we exercised prudent discipline over the past decade to set aside reserve funds in a number of areas so that we are prepared and capable to continue our operations as planned without significant service delivery impact.

Our organization was challenged by the COVID19 pandemic health crisis with a need to continue essential public services while protecting our residents and employees. I am extremely proud of how quickly our small staff pivoted and developed new approaches to deliver our public services in a significantly changed manner considering the “shelter at home” requirements. As the health crisis continued we were faced with the very abrupt economic impacts and pending recession from the consequences of the complete shutdown of the Town’s tourism economy which created a \$1.8 million plus revenue shortfall for Fiscal Year 2019/2020 and an estimated reduction of \$2.3 million as we prepare for Fiscal Year 2020/2021.

This is also a challenging time for those of us working in local government. Many of us pursued careers in local government because we have a passion for making a difference in the day to day life of the people living in our community. We strive to serve all members of our community. Today, it is clear Yountville, both as an organization and as a community, has a personal responsibility to listen, learn and grow from the current civil unrest related to social and racial injustice that has gripped America.

Albeit at a reduced revenue level, our proposed budget continues to reflect and incorporate 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.*

The Town of Yountville has a 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 68% 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. In last year’s budget message, I noted “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 Reserve Fund to \$4 million. These are sources we would utilize for funding operations in the event of an economic downturn or a major disaster.” While certainly not anticipating the situation we face today, our prior discipline to set money aside has prepared us well to weather the economic downturn we now face.

The Town had the discipline to set aside money for our PERS UAAL Reserve Fund, and OPEB Irrevocable Trust Fund that have fund balances nearing \$7.1 million to help the Town pay for pension and post-retiree health benefits. These dedicated reserve funds allow the town to provide the necessary funds for ongoing operations, including meeting OPEB and pension obligations without impacting day to day services. This



fiscal year the OPEB Irrevocable Trust Fund will begin to fully pay the retiree medical insurance costs rather than the General Fund. Fund 81, Facilities Repair and Replacement and Fund 82, Fleet, Tools and Equipment Replacement now have a combined fund balance of over \$1.7 million. These funds are now in a “well-funded” status and can provide funding for the replacement of items that had previously depended on the General Fund.

This budget discipline is helpful in preparing this year’s budget. We can temporarily pause funding of these reserves from the General Fund. This allows us to prioritize funding for personnel and direct service delivery costs. As our revenue situation improves, the Town will resume funding these internal service funds, focusing first on restoring the Revenue Stabilization Reserve Fund, and then resuming a level of contribution to the OPEB Trust Fund and PERS UAAL Reserve Fund. Given the well-funded status of Fund 81 and 82 additional contributions may not be necessary for several budget years and that need will be evaluated annually.

This budget reflects a modest reorganization of the Parks and Recreation Department staffing level. This reorganization was designed to reflect changed service delivery focuses and organizational need due to elimination of the aquatics program, changes in child care and summer camp with the closure of Yountville Elementary School by Napa Valley Unified School District and the retirement of the Community Facilities Manager as of June 30, 2020. The Community Facilities Manager position will not be filled, and the department staffing will be reduced from six (6) positions to five (5) positions. This budget reflects the reallocation of these five (5) positions within the department’s budgets. This reorganization provides a savings in the range of \$140,000.

On a positive note, in Fiscal Year 2019/2020 we experienced an increase in property tax revenue. Our residents and businesses pay local property taxes that contribute \$1.93 million in revenue which is 19% of our total General Fund Revenue. ***However, in Fiscal Year 2020/2021, the amount of estimated locally paid property tax will not be sufficient to pay for the \$2 million in costs for contracted public safety expenses for law enforcement, fire and emergency medical services which are the most basic of municipal services.***

Notable Components of this year’s budget include:

The proposed \$19 million “all funds” budget is balanced. It is funded by projected revenues and requires utilization of \$1 million in funding from the Revenue Stabilization Fund. Utility Enterprise Funds, especially the Water Fund, will draw down fund balance as approved by the Town Council as a part of the Five-Year Rate Study.

General Fund Revenues are volatile as TOT and sales tax projections of \$6.34 million are conservative estimates based on a level of economic recovery. If the recovery is delayed those revenue estimates would be reduced.

- General Fund Expenditures (\$9.19 million) remain within available revenue stream (\$9.34 million)
- Proposed budget is largely status quo and maintains existing levels of service.



- 13.5% increase in cost for contracted law enforcement services, and 5% increase in cost for contracted fire and emergency medical services.
- Employee count is now at 31 Full-Time employees which represents a reduction in employee count from 32 due to recent vacancy created by the retirement of the Community Facilities Manager.
- Implements final year of a three-year labor agreement with employee bargaining groups with 2.5% COLA increase.
- Suspends funding the OPEB internal payroll rate of 14.5%.
- Suspends funding of the discretionary contributions to the Pers UAAL trust.
- Suspends internal transfer to Funds 81 and 82.
- Continues implementation of our Electronic Records Management system.
- Utilizes Measure T and SB 1 funding to maintain our streets at a high level as represented by their PCI rating of 78 which is the highest in Napa County.
- Update of Town Website and increased use of social media and outreach technologies.
- Includes \$700,000 for two grant funded Capital projects including completion of the gap in the Hopper Creek path from Oak Circle Park to Mission Drive and a new restroom facility at Yountville Community Park.
- Requires use of Revenue Stabilization Reserve Funds.
- Reserve fund balances (Fund Balance Allocations) with exception of Revenue Stabilization Fund are fully funded or exceed revenue targets with: \$343,070 in the Revenue Stabilization Fund; Insurance Claims & Retention \$50,000; Legal Contingency Reserve \$200,000; Annual Budget Contingency \$459,595; Emergency Reserve Fund \$2,030,000; Water Enterprise Drought Emergency Reserve Fund \$1,939,000; and \$2,866,075 in unassigned fund balanced reserved for potential purchase of YES site.
- Need to monitor the possibility that the State will delay payment of over \$700,000 in Vehicle License Fee (VLF) revenue owed the Town.
- Continues 5-Year Utility Rate Structure and staff will evaluate funding adequacy given significant increased cost of water purchases than projected in rate study.
- Utility Enterprise Fund revenue of \$4.4 million.
- Continued need to monitor the fiscal stability of our Water and Wastewater Enterprise Utility Funds; focusing on significantly increased water purchase costs from State/Veterans Home along with developing internal loan from Drought Reserve Fund to fund the estimated \$1,204,000 emergency water line replacement in Washington Park neighborhood well before its useful life.

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. Daily our team strives to meet the high expectations of our residents so that Yountville continues to be a great place to live, work, and visit.



Fiscal Year 2020/2021 marks my 12th budget and thirteenth 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 during these challenging times. Without your support, commitment, questioning and challenge, our Town staff team would not be positioned to 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, Kyle, Eddy, Sheila and the entire Management Team) as we essentially have prepared two budget's this year and pivoted quickly to modify the initial budget development to reflect the current economic reality. This year's budget is the first for Celia King as Finance Director and Kyle Batista as Financial Analyst. I want to acknowledge the contributions of all the Town staff who are involved in creation of this budget, including:

Julie Baldia, Human Resources Manager
Kyle Batista, Financial Analyst
John Ferons, Deputy Public Works Director
Eddy Gomez, Management Fellow
Larry Handcock, Municipal Operations Manager
Samantha Holland, Parks & Recreation Director
Celia King, Finance Director
Sandra Liston, Planning & Building Director
Don Moore, Utility Operations Manager
Jacob Solis, Engineering Technician
Joe Tagliaboschi, Public Works Director
Erica Teagarden, Finance/Public Works Management Analyst
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, 2019

Christopher P. Monell

Executive Director

Community Summary

Photo Credit: Bob McClenahan

About Yountville

The Town of Yountville (population 2,966) 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 Viticultural 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 Groeizinger, 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 87% of General Fund revenue and of this, 56% 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 \$452 (February 2020) 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 71% (Dec. 2019) is from restaurants. Yountville boasts just over 1,600 restaurant seats which is extraordinary for a community of 2,966 residents.

Yountville's remaining business community is comprised of a number of 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 December 2019

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

- Ad Hoc Restaurant
- Bardessono Inn and Spa
- Bistro Jeanty
- Bottega Restaurant
- Bouchon Restaurant
- Ciccio Restaurant
- Coqueta Napa Valley
- Handwritten Wines
- Hestan Vineyards
- Hill Family Estates
- Hotel Yountville
- JCB Tasting Salon
- Jessup Cellars
- K. Laz Wine Collection
- La Calenda Restaurant
- Masonry Napa Valley
- North Block Hotel
- Ottimo Restaurant
- R&D Kitchen
- Ranch Market Too
- Restoration Hardware
- The French Laundry Restaurant
- V Wine Cellar
- Villagio Inn & Spa
- Wine Country Connection

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.



Town of Yountville

"The Heart of the Napa Valley"

- 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.
- Summer and 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.



Town of Yountville

"The Heart of the Napa Valley"

Community Profile

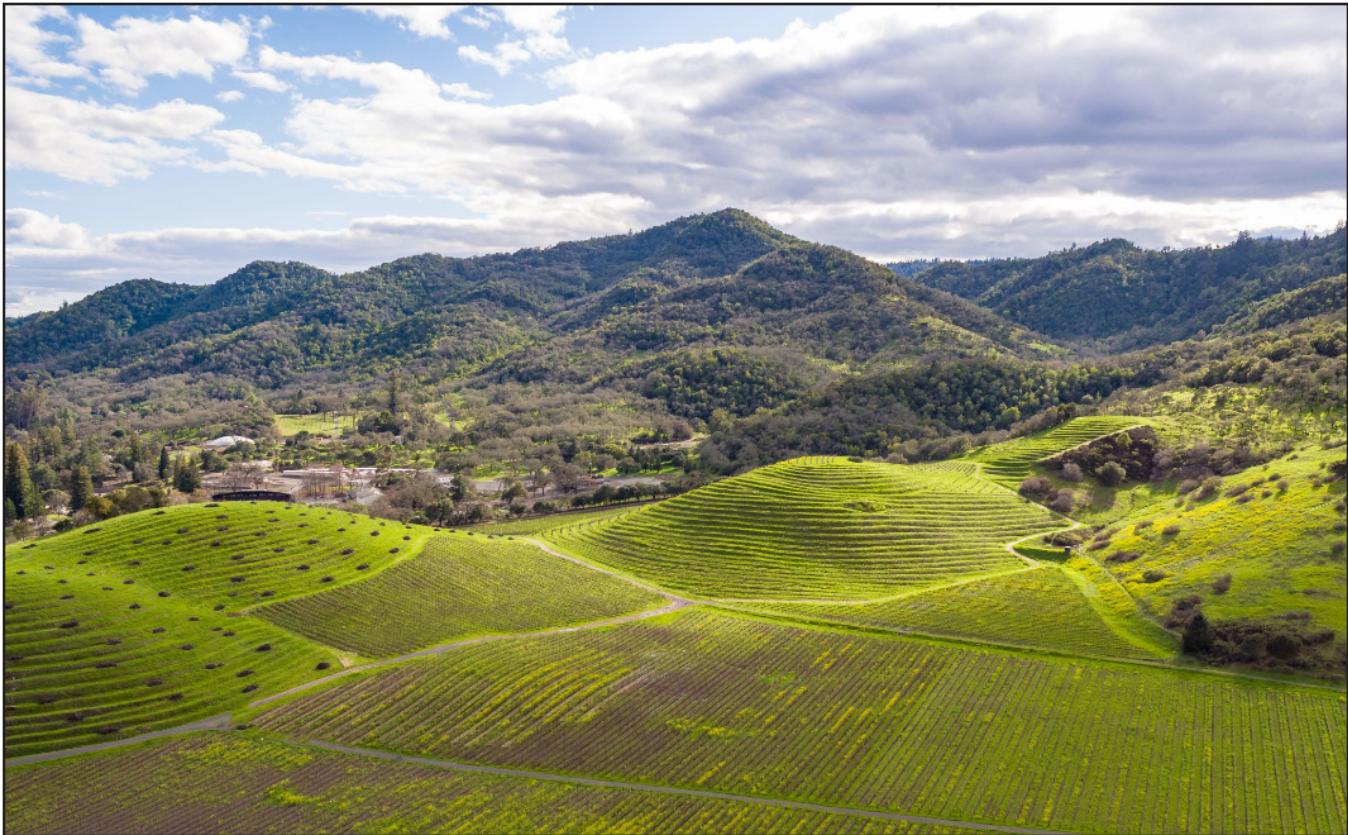


Photo Credit: Bob McClenahan

Incorporated

February 4, 1965

Form of Government

Council-Manager

Population

2,966 (US Census 2019 Estimate)

Population density: 1,956 people per square mile (747/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	12.1% have children under the age of 18 living with them. 39.8% are married couples 6.1% have a female householder, and 52.6% are non-families. 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. Average household size is 1.85. Average family size is 2.53.
Area	1.53 square miles (4.2 km ²)
Elevation	98 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	Town Hall Community Hall Community Center Corporation Yard Pump Station 11 parks
Household Information	1,294 housing units (1,068 households excluding Veterans Home)
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



Town of Yountville

"The Heart of the Napa Valley"

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

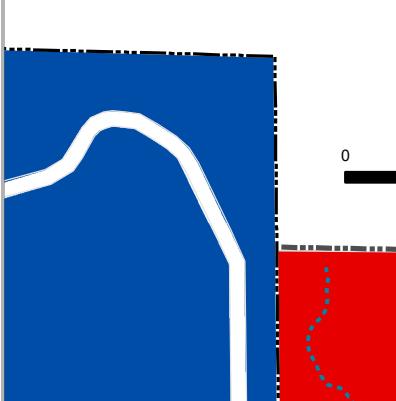


Photo Credit: Bob McClenahan

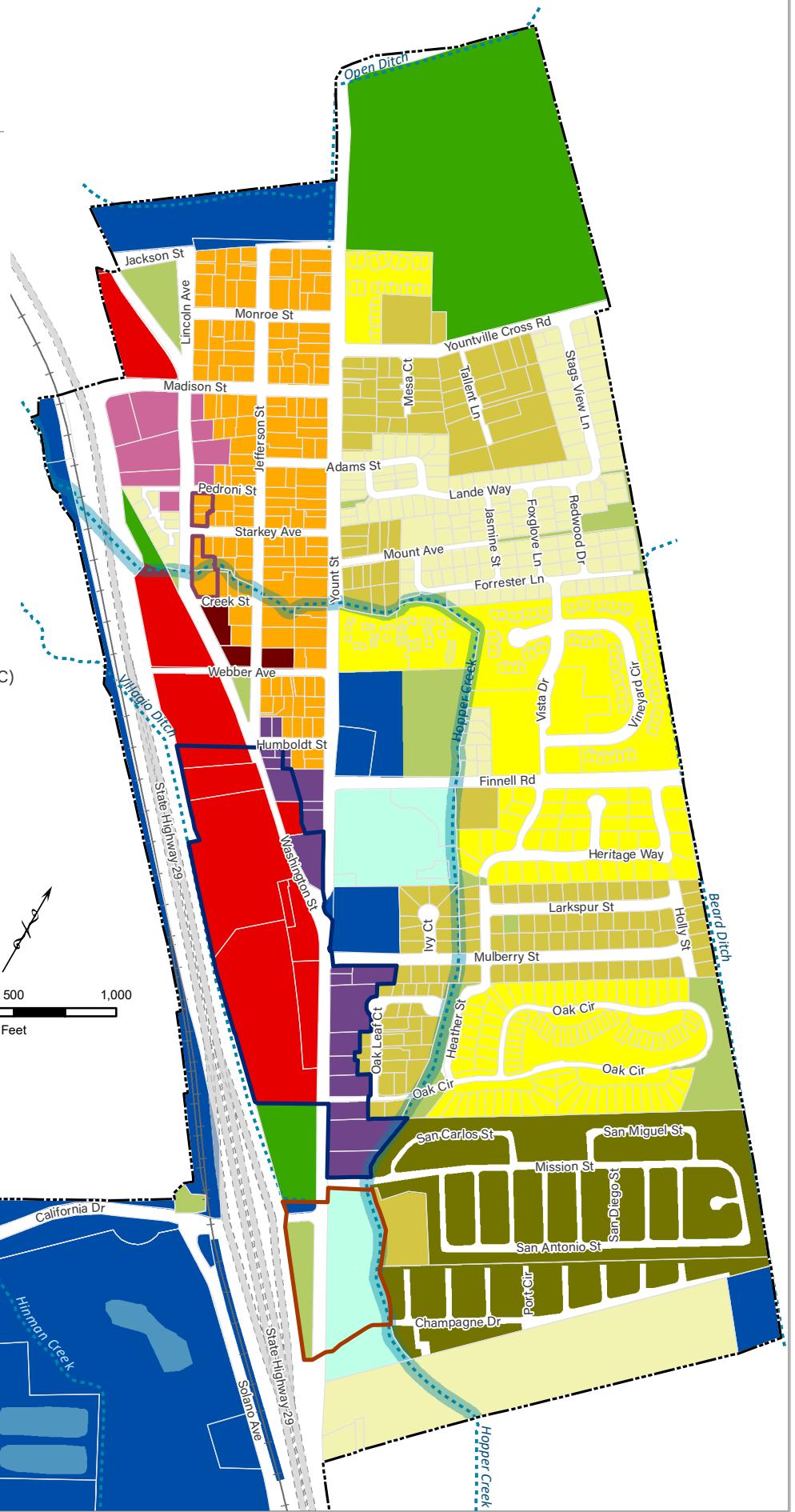
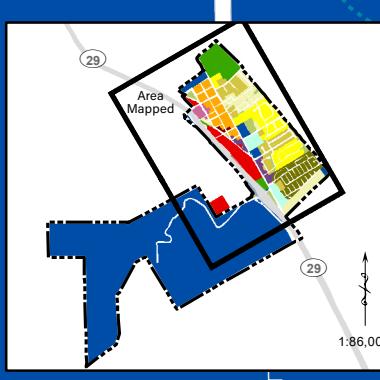


Town of Yountville
"The Heart of the Napa Valley"
ZONING DISTRICTS
2020

- Town Limit
- Sphere of Influence
- Agricultural (A)
- Master Planned Residential (MPR)
- Mixed Residential (MR)
- Mobile Home Park (MHP)
- Old Town Commercial (OTC)
- Old Town Historic (H)
- Parks and Playfields (P)
- Planned Development (PD)
- Primary Commercial (PC)
- Public Facilities (PF)
- Residential-Scaled Commercial (RSC)
- Retained Commercial (RC)
- Single-Family Residential (RS)
- Creekside Overlay (-C)
- Mixed Use Overlay (-MU)
- Retail Overlay (-R)
- Gateway Overlay (-G)



0 500 1,000
 Feet





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

Budget Overview

Section 1

TOWN VISION & STRATEGIC PLAN

Fiscal Year 2020/2021 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 Town supports its talented staff who deliver high quality municipal programs and services while maintaining public infrastructure for the benefit of the community.
- ✓ Even during times of economic uncertainty where we have reduced our travel and training budget, we are able to continue offering memberships to professional associations like the California Parks and Recreation Society and the National Recreation and Parks Association to bring virtual and online training tools to our team.
- ✓ The Planning and Building Department is responsible for administering several programs, including the Residential Rental Registration Program and Employee Parking Management Program, among others, that indirectly tie back to the Town Council's goals of compliance with the municipal code.
- ✓ Public Works staff has adjusted the Capital Improvement Program for water distribution and paving for the upcoming year (Fiscal Year 2020/2021). This conclusion came about after reviewing the analysis of the Washington Park water distribution system. This called for an emergency remove and replace for a majority of the water distribution system in the Washington park neighborhood and then repaving the area that will be disturbed by the construction activities.
- ✓ The Town will now become a member of Marin Clean Energy "Deep Green" program. This means that 100% of the energy the Town purchases comes from clean energy and renewable resources. This will also help the Town with meeting goals for the adopted Climate Action Plan.
- ✓ The Town Clerk Office implemented 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

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.

- ✓ 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.
- ✓ The Finance Department will seek to identify opportunities to continue, as well as improve, efforts to promote transparency.
- ✓ \$32,650 is budgeted for implementation of a new budget building software that includes citizen engagement elements that the Town can utilize to tell the story of how revenues are generated and how they are used to provide services and complete projects.
- ✓ The Parks and Recreation Department lends staff assistance and acts as liaison to the Yountville Arts Commission, the Parks and Recreation Advisory Commission and the Town of Yountville Community Foundation.
- ✓ The Parks and Recreation Department also oversees the Town of Yountville volunteer program which has over 60 volunteers each year who assist with our programs and events.
- ✓ The Town also prioritizes the Board, Commission and Volunteer appreciation event each spring as a way to say thank you to all of those who volunteer throughout each year.
- ✓ The Envision Yountville General Plan Update effort came to a close in Fiscal Year 2018/2019 with the adoption of the General Plan on May 7, 2019. In Fiscal Year 2019/2020 this update transitioned to a multi-year comprehensive review of the Zoning and Design Ordinances, which will be broken into phases and include public participation at the associated meetings of the Zoning and Design Review Board and the Town Council.
- ✓ Provide support and regular updates to the Parks and Recreation Advisory Committee (5 bi-monthly meetings) and other volunteers groups and engaged citizens groups to facilitate and strengthen engagement and involvement.
- ✓ 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.

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.

- ✓ Implementation of a new, streamlined, cost-effective Agenda Management System solution.
- ✓ 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, and Enterprise Fund budgets.
- ✓ Use the additional available tax funds such Measure T, SB1, and Gas Tax, to offset the prior use of General Funds for streets infrastructure capital improvements projects.
- ✓ 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.
- ✓ The Parks and Recreation Department continues to analyze budgets and forecasts to maximize cost recovery where feasible and control costs.
- ✓ The Parks and Recreation Department will be making changes to assignments in the 2020/2021 budget year based on a reduction in services that has occurred with the Community Pool closure last year and the Yountville Elementary School closure in 2020. The reassessments will reflect a reduction in full time staffing costs to the department.
- ✓ The Town maintains its fiscal health through policies designed to maximize economic opportunities, manage expenses, and ensure prudent reserves.
- ✓ \$20,000 is budgeted to complete Transient Occupancy Tax administration and sales tax auditing to comply with our Town ordinance and ensure proper remittance from businesses.
- ✓ \$17,000 is budgeted to complete the annual Audit to evaluate processes and comply with Government Accounting Standards Board requirements.
- ✓ The Town Manager, Finance Department and Parks and Recreation Department will work to support and administer the Town of Yountville Community Foundation.

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.
- ✓ The Parks and Recreation Department strives to provide high quality programs, events and facilities for our residents. We use analysis on participation levels, surveys and ongoing feedback from users and nonusers to make prudent decisions on how to best serve our residents.
- ✓ 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 \$500,000 to cover costs in advance of the grant funds to facilitate the construction of the bridge and path for the final segment of path between the Oak Circle Park, and Mission Path at Rancho de Napa. There is a \$500,000 State grant for these funds to cover construction costs.
- ✓ The budget includes an allocation of \$200,000 to cover costs in advance of the grant funds to facilitate the construction of an upgraded restroom at Yountville Community Park. The current restroom is not adequate to address the needs of the park patrons.
- ✓ Transition Public Works Streets, Parks Maintenance and Facilities Maintenance to battery powered leaf blowers to reduce carbon footprint, and noise pollution.

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.

- ✓ The Parks and Recreation Departments continues to support the Yountville Arts Commission and assists in furthering their efforts to bring high quality art and art events to Yountville.
- ✓ The Parks and Recreation Department works closely with the Chamber of Commerce and Visitors Center to link residents, businesses and community service opportunities.
- ✓ The Planning & Building Department administers the Town's Wayfinding Sign Program. 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 funding for parks, urban forest, and streets maintenance services; these include trimming, pruning, planting, and arborist's services. These services and our urban forest care and aesthetics are recognized and valued by residents and visitors alike.
- ✓ The Oak Circle Bridge and Path will complete the final north south segment of the path system. This will provide access to the off the street path system that will connect the north and south ends of the town.

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.

- ✓ Adapted Council Meetings to be held via remote teleconference which included new publiccomment@yville.com email to ensure public participation in Town Council and other Town meeting bodies in conformance with the Governor and County Health Official safety guidelines during the COVID-19 pandemic.
- ✓ Continue to schedule and program Emergency Preparedness training and materials for staff and residents. This includes annual training and information programs, website content, on-site, and off-site training.
- ✓ Set aside \$2,866,075 for possible purchase of Yountville Elementary School site should it become available to the town for purchase and future use.
- ✓ The Yountville Town Council is updating the Zoning and Design Ordinances to align with the goals, policies, and programs of the General Plan adopted on May 7, 2019, the result of which is to influence Town decisions for years to come.
- ✓ The Parks and Recreation Department prides itself on being nimble to adapt to the changing needs of our whole community. By participating in regional boards and meetings as well as state and nationwide trainings and seminars, we are preparing for the future.
- ✓ The Pension Rate Stabilization (PRSP) trust holds a balance of \$2,459,548 as of April 30, 2020.
- ✓ The Other Post Employment Benefits (OPEB) irrevocable trust holds a balance of \$4,602,550 as of April 30, 2020 which will help to ensure that Other Post Employment Benefits remain funded in the future.
- ✓ The proposed budget meets or exceeds Town Council established targets for the Emergency Reserve Fund. This reserve fund, along with the Revenue Stabilization Reserve Fund, are the core reserve funds for the Town.



Town of Yountville
"The Heart of the Napa Valley"

Budget Overview

Section 2

BUDGET SUMMARIES

Revenues & Expenditures Three Year History by Category

Total Expenditure Budget Summary

Budget Development Process Overview

Influence of Planning Processes on the Annual 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

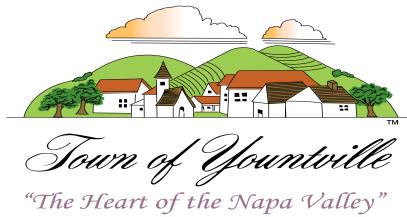
Capital Projects Summary



Revenues and Expenditures Three Year History by Category

General Fund

General Fund Financial Sources:	2018/2019	2019/2020	2020/2021
	Actual	Estimated	Budget
Property Taxes	1,730,577	1,934,500	1,755,548
Sales Taxes	1,289,449	1,171,153	1,087,000
Other Taxes	165,867	189,494	144,452
Transient Occupancy Tax	7,536,887	5,475,000	5,250,000
Investment Earnings	162,563	50,000	45,000
Licenses & Permits	151,295	103,133	115,250
Fines & Forfeitures	57,110	20,650	3,500
Rents & Concessions	240,668	267,500	317,500
Intergovernmental	150,213	161,447	135,500
Parks & Recreation Fees	390,193	315,570	224,500
Charges for Services	232,997	223,209	196,000
Miscellaneous	163,827	55,281	70,000
Transfers & Other Sources			
Total	12,271,647	9,966,937	9,344,250
Financial Uses:			
General Government	2,211,019	2,524,535	2,518,415
Housing Programs	-	-	-
Planning & Building	1,153,909	1,242,452	1,032,021
Public Safety	1,535,756	1,659,636	1,812,863
Public Works	1,835,868	2,158,059	2,210,966
Parks & Recreation	1,838,997	1,818,457	1,617,635
Transfers	8,875,358	623,615	(61,984)
Total	17,450,908	10,026,754	9,129,916
Beginning Fund Balance	9,434,425	4,255,164	4,195,347
Ending Fund Balance	4,255,164	4,195,347	4,409,681



Revenues and Expenditures Three Year History by Category

Capital Projects Funds

Capital Projects Funds Financial Sources:	2018/2019 Actual	2019/2020 Estimated	2020/2021 Budget
Investment Earnings	61,022	50,000	50,000
Other State Revenue	-	-	557,000
County Measure A	-	-	-
Other Grants	-	-	-
Impact Fees	24,040	32,375	-
Miscellaneous	582	20,000	149,000
Transfers & Other Sources	1,189,716	163,846	101,500
Total	1,275,360	266,221	857,500

Financial Uses:

Capital Improvements	850,156	1,325,515	1,117,000
Flood Wall Cap Maint (Fund 76)	-	-	-
Measure T Equivalent Fund	29,000	36,685	-
Transfer to Util Underground Imp Fee	-	-	-
Total	879,156	1,362,200	1,117,000
Beginning Fund Balance	3,000,450	3,396,654	2,300,675
Ending Fund Balance	3,396,654	2,300,675	2,041,175



Revenues and Expenditures Three Year History by Category

Water Funds

Combined Water Funds Financial Sources:	2018/2019 Actual	2019/2020 Estimated	2020/2021 Budget
Investment Earnings	67,660	34,050	20,200
System Replacement	101,101	110,600	117,790
Charges for Services	1,282,641	1,371,224	1,436,720
Impact Fees	50,678	58,414	-
Miscellaneous	-	-	-
Transfers In	1,200	1,500	1,500
Total	1,503,280	1,575,788	1,576,210
Financial Uses:			
Operations	509,266	567,383	558,871
Water Purchase	1,221,514	1,039,638	995,753
Capital	636,317	449,607	154,680
Transfers Out			
Total	2,367,097	2,056,628	1,709,304
Beginning Fund Balance	5,262,819	4,399,002	3,918,162
Ending Fund Balance	4,399,002	3,918,162	3,785,068



Revenues and Expenditures Three Year History by Category

Wastewater Funds

Combined Wastewater Funds	2018/2019	2019/2020	2020/2021
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	76,916	55,100	43,000
Charges for Services	2,150,679	2,165,663	2,311,809
Capital Recovery Fees	520,955	1,318,377	491,974
Impact Fees	6,729	19,636	-
Miscellaneous	433	-	-
Transfers & Other Sources	1,200	1,500	1,951,500
Total	2,756,912	3,560,276	4,798,283
Financial Uses:			
Collection	284,960	370,460	376,754
Treatment	1,063,143	1,256,575	1,245,397
Capital	417,767	1,908,851	464,161
Transfers	328,885	1,028,427	1,979,316
Depreciation Expense	236,911	332,354	347,354
Total	2,331,666	4,896,667	4,412,982
Beginning Fund Balance	10,340,608	10,765,853	9,429,461
Ending Fund Balance	10,765,854	9,429,462	9,814,762



Revenues and Expenditures Three Year History by Category

Special Revenue Funds

Combined Special Revenue Funds	2018/2019	2019/2020	2020/2021
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	34,833	28,159	22,050
Intergovernmental	876,424	1,127,494	1,347,776
Miscellaneous	1,693,661	1,542,365	1,332,500
Transfers	1,662,646	284,212	15,000
Total	4,267,564	2,982,230	2,717,326
Financial Uses:			
Public Works	156,216	93,160	263,550
General Government	1,233,420	940,250	1,012,500
Utilities	-	-	-
Home Grant Awards	30,000	520,000	520,000
Parks & Recreation	28,433	-	-
Capital Projects	606,980	708,464	652,000
Transfers	34,836	228,789	10,250
Total	2,089,885	2,490,663	2,458,300
Beginning Fund Balance	886,271	3,063,950	3,555,517
Ending Fund Balance	3,063,950	3,555,517	3,814,543



Revenues and Expenditures Three Year History by Category

Debt Service Funds

Combined Debt Service Funds	2018/2019	2019/2020	2020/2021
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	13,255	8,500	5,000
Intergovernmental	-	-	-
Transfers & Other Sources	824,457	856,282	858,082
Bond Proceeds	-	-	-
Total	837,712	864,782	863,082
Financial Uses:			
Debt Service	904,722	906,131	902,082
Transfers	333,150	-	-
Bond Costs	-	-	-
Payment to Escrow Agent	-	-	-
Total	1,237,872	906,131	902,082
Beginning Fund Balance	501,887	101,727	60,378
Ending Fund Balance	101,727	60,378	21,378

Town of Yountville
Total Expenditure Budget Summary*
Fiscal Year 2020/2021
\$19,068,582

General Fund \$9,191,900	Other Post Employment Benefits (OPEB) \$144,000	Capital Projects Fund \$1,117,000	Water Utility Enterprise \$2,913,304	Wastewater Utility Enterprise \$2,983,666	Special Revenue Funds \$1,540,550	Debt Service Funds \$902,082
Public Works \$2,210,966	PERS Unfunded Accrued Liability \$276,080	Civic Facilities \$0	Water Operations & Distribution \$558,871	WW Collection System Operations \$376,754	State Gas Tax Fund \$72,000	2013 Lease Revenue Bonds \$358,713
Parks & Recreation \$1,617,635	Emergency Reserve Fund \$0	Community Projects \$232,500	Water Purchases & Conservation \$995,753	WW Treatment Operations \$1,245,397	Public Arts Program Fee Fund \$34,150	2017 Lease Revenue Bonds \$543,369
Public Safety \$1,812,863	Revenue Stabilization Reserve Fund \$0	Drainage & Flood Control \$42,500	Water Capital Improvements \$1,358,680	WW Treatment Capital \$1,050,661	Housing Grant Fund \$520,000	
Planning & Building \$1,032,021		Parks & Recreation \$700,000		WW Collection Capital \$310,854	Measure T Transportation Imp. \$510,000	
Housing Program \$0		Streets & Transportation \$32,000			Senate Bill 1, Road Repair Act \$50,000	
Community Promotion \$393,137		Designated Contingency \$10,000			Public Educational and Government Access (PEG) Fund \$5,000	
Town Council/Mayor \$142,160		Facilities Repair & Replacement \$100,000			Measure T Equivalent Fund \$0	
Town Clerk \$446,923		Fleet, Tools & Equipment Replacement \$0			Housing Opportunity Fund \$229,400	
Town Attorney \$196,500					Measure S Workforce Housing \$100,000	
Town Manager's Office \$496,810					Measure A Maintenance Fund \$20,000	
Finance \$586,435					Flood Barrier Capital Maintenance \$0	
Risk Management \$78,350						
Non-Departmental \$178,100						

**Transfers from one fund to another are not reflected in Total Expenditure Budget Summary. Tourism Improvement District Assessment Custodial Fund 22 not included.*





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: February 2020 - 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 discussion 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, Emergency Reserve Fund, Revenue Stabilization Fund, and Public Safety.
 - Planning and Building
 - Parks and Recreation



- Special Revenue Funds
- Agency Fund
- Debt Service Funds
- Impact Fee Funds
- 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.
- 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 Assumptions

The Town of Yountville begins the budget development process in January of each year. By February, staff presents the Town Council with preliminary budget information including key revenue projections and expenditure estimates.

During the budget development process, revenue projections and expenditure estimates evolve. Fiscal Year 2020/2021 is a unique year due to the ongoing effects of the COVID-19 Pandemic.

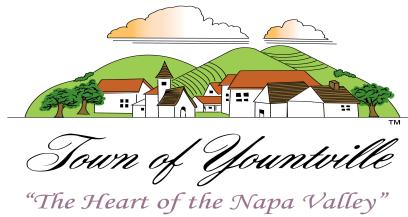
The information below outlines original budget assumptions as well as the changes made for major General Fund revenues, major General Fund expenditures, and Capital Project expenditures.

Major General Fund revenue projections:

- Transient Occupancy Tax (TOT) – \$5,250,000
 - Original revenue projection for the Town's largest source of General Fund revenue was \$7,300,000. This was significantly reduced because of the COVID-19 Shelter at Home Order that majorly affects TOT collections.
- Sales Tax - \$1,087,000
 - Original projection was \$1,355,000 but was reduced because of business closures due to the COVID-19 Shelter at Home Order that has negatively affected sales tax collections.
- Property Tax - \$1,755,548
 - This source of revenue is not affected by the COVID-19 Pandemic and reflects a growth factor of approximately 2%.

Major General Fund expenditures:

- Law Enforcement Services - \$1,167,363
 - Initially assumed to increase by about 4%, the Town's new contract for law enforcement services includes a 13.5% increase in year one, then 2.35% in year two and 3.14% in both years three and four.
- Fire & Emergency Medical Services - \$863,000
 - Original assumption was an increase of 4%, however the new contract reflects an increase of 5%. This cost is partially offset by a County Fire Property Tax Credit that is estimated to be \$218,000 for a net total cost of \$645,000 for Fiscal Year 2020/2021.
- Salary & Benefits
 - 2.5% Cost of Living Adjustment (COLA) for full-time salaries based on the February 2020 Consumer Price Index (CPI) per the current Memorandum of Understanding (MOU).
 - 5% increase estimated for medical benefit payments



(salary & benefits continued)

- California Public Employees Retirement System (CalPERS) costs of \$308,120 for Normal Contributions and \$276,080 for the PERS Unfunded Actuarially Accrued Liability (UAAL).
- The Town was initially planning to continue contributing to the Other Post Employment Benefit (OPEB) and Pension Rate Stabilization Plan (PRSP) trusts, but discretionary contributions have been temporarily suspended for Fiscal Year 2020/2021 in an effort to manage revenue loss from the COVID-19 Pandemic.

Capital Projects:

- The Capital Projects Fund (50) reflects \$1,117,000 in planned expenditures.
 - The Town anticipates receiving \$557,000 in grant funding.
- The Water Utility Capital Improvements Fund (60) reflects \$1,262,000 in project expenditures, which includes an emergency waterline replacement in the Washington Park subdivision.
 - This fund lacks sufficient fund balance to accommodate this project, and alternative funding will be needed. This will most likely come from an interfund loan from the Water Drought Reserve Fund (57).
- The Wastewater Capital Improvement Funds combined total \$849,500.
 - \$624,000 in project costs for the Wastewater Treatment Capital Recovery Fund (63). The Veterans Home contributes 50% of project costs for this fund.
 - \$225,500 in project costs for the Wastewater Collection Capital Improvement Fund (64).
- The Town was initially planning to continue contributing to the Facilities Repair and Replacement Fund (81) and the Fleet, Tools and Equipment Repair and Replacement Fund (82), but discretionary contributions have been temporarily suspended for Fiscal Year 2020/2021 in an effort to manage revenue loss from the COVID-19 Pandemic.

General 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

Additional General Fund Reserves for unanticipated expenditures:

Assigned for Budget Contingencies – \$459,595

Assigned for Legal Contingencies – \$200,000

Assigned for Leave Buy-Out – \$200,000

Assigned for Potential Purchase of Yountville Elementary School (Y.E.S.) Property - \$2,866,075



As COVID-19 caused an unprecedented loss of revenue at the end of Fiscal Year 2019/2020 and into the first quarter of Fiscal Year 2020/2021, it is important to show how this impacted the major General Fund revenue sources in the current fiscal year and 2020/2021 budget.

Town of Yountville
Fiscal Year 2019/2020 COVID-19 Pandemic
Estimated General Fund Revenue Impacts*

	2019/2020 ORIGINAL BUDGET	2019/2020 ESTIMATED REVENUE ACTUALS DUE TO CV-19	2019/2020 ESTIMATED REVENUE LOSS DUE TO CV-19
General Fund			
Sales Tax	1,377,000	1,093,508	283,492
Transient Occupancy Tax	7,000,000	5,475,000	1,525,000
Total General Fund	8,377,000	6,568,508	1,808,492
Parks & Rec Department			
5408 Community Center	107,000	96,000	11,000
5409 After School	119,000	114,000	5,000
5410 Leisure Programs	80,000	73,000	7,000
Total Parks & Rec Department	306,000	283,000	23,000
TOTAL	8,683,000	6,851,508	1,831,492

Town of Yountville
Fiscal Year 2020/2021 BUDGET COVID-19 Pandemic
Projected General Fund Revenue Impacts*

	2020/2021 ORIGINAL PROPOSED BUDGET	2020/2021 UPDATED PROPOSED BUDGET DUE TO CV-19	2020/2021 BUDGET CHANGES DUE TO CV-19
General Fund			
Sales Tax	1,355,000	1,087,000	268,000
Transient Occupancy Tax	7,300,000	5,250,000	2,050,000
Total General Fund	8,655,000	6,337,000	2,318,000
TOTAL	8,655,000	6,337,000	2,318,000

*These tables only address the revenues that were most significantly impacted by CV-19 and do not represent every revenue.

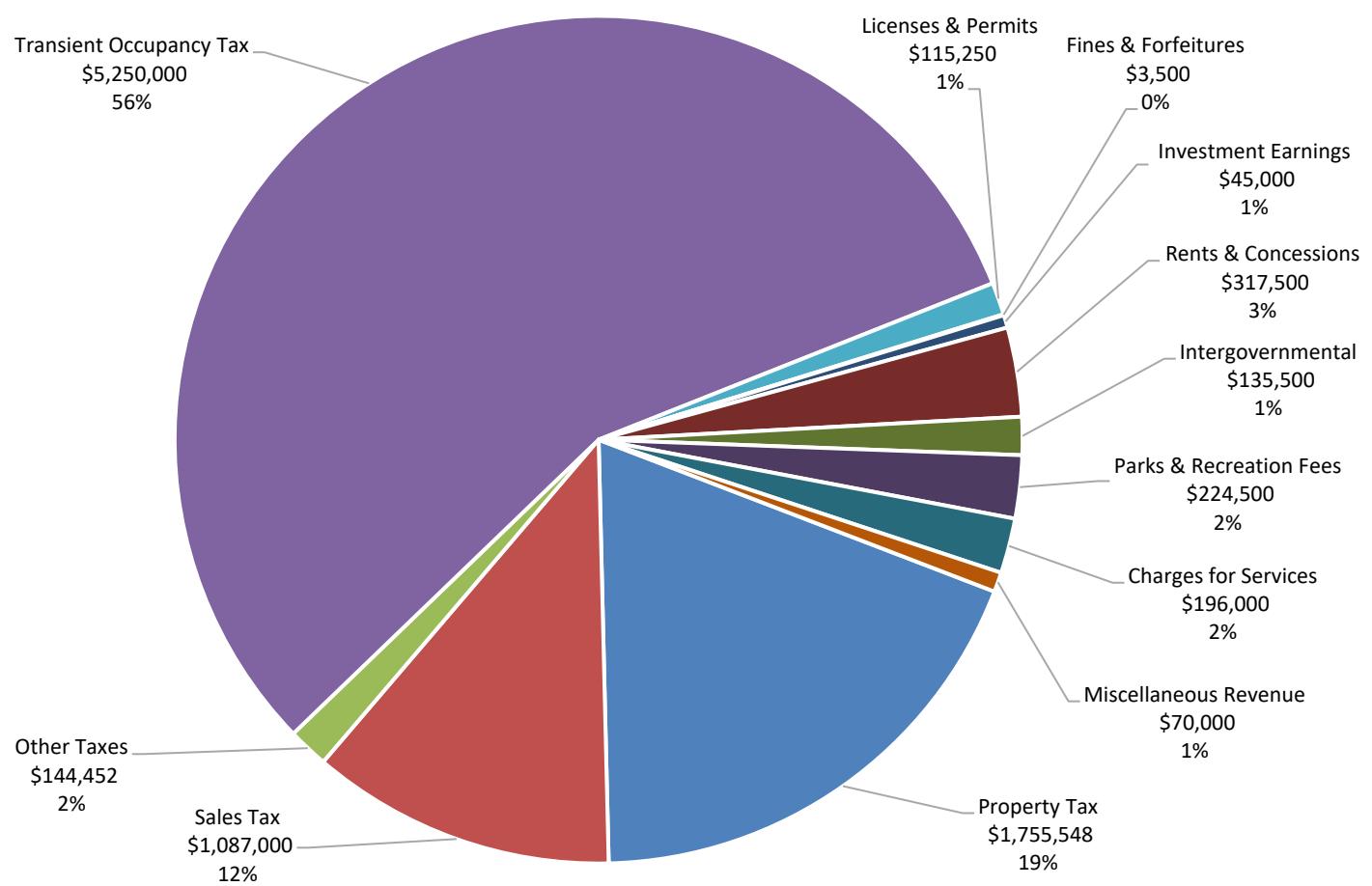


General Fund Summary

	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2019/2020 Estimated	2020/2021 Budget
BEGINNING FUND BALANCE	8,946,824	9,434,425	1,974,726	4,255,164	4,195,347
Total Revenue	11,547,823	12,271,647	11,263,670	9,966,937	9,344,250
Total Expenditures	8,132,058	8,575,549	9,381,759	9,403,139	9,191,900
Revenue Less Expenditures (before transfers)	3,415,765	3,696,097	1,881,911	563,798	152,350
Total Transfers	-2,928,164	-8,875,358	-1,740,187	-623,615	61,984
Excess (Deficiency) After Transfers	\$487,601	-\$5,179,261	\$141,724	-\$59,817	\$214,334
Ending Fund Balance	9,434,425	4,255,164	2,116,450	4,195,347	4,409,681

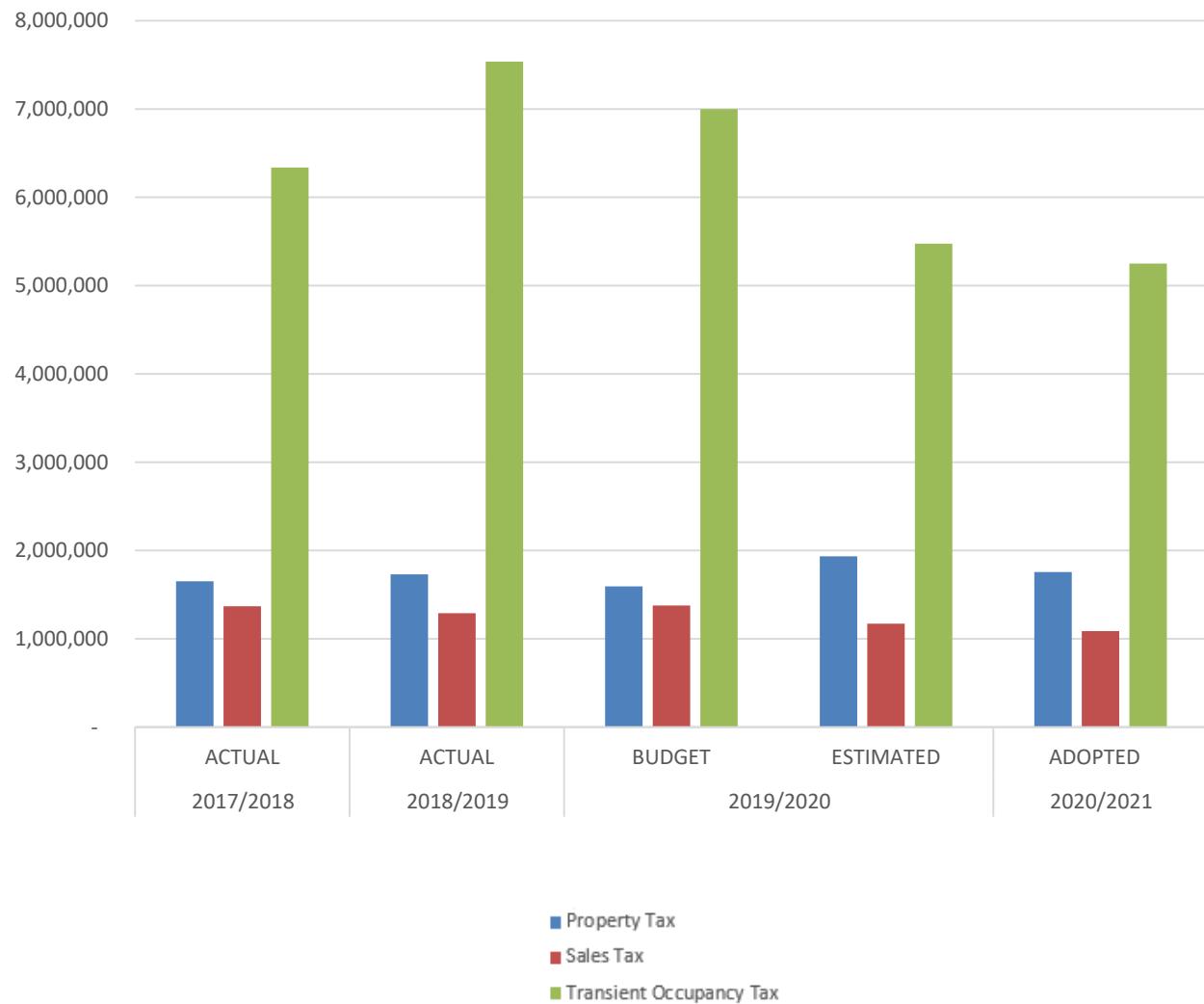
FY 2020/2021 General Fund Revenues

\$9.34M



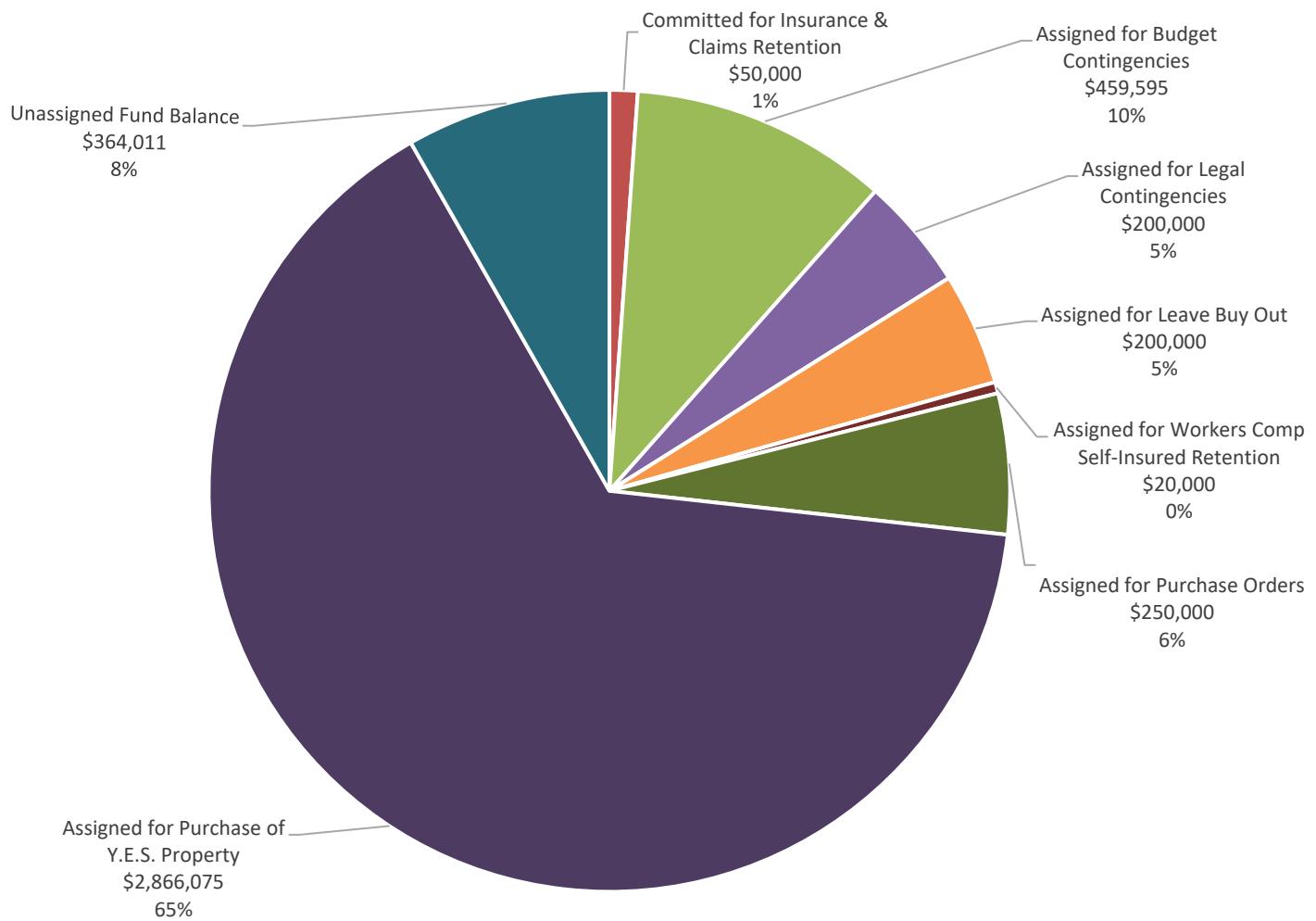
Primary Revenue History

Property Tax, Sales Tax, and Transient Occupancy Tax



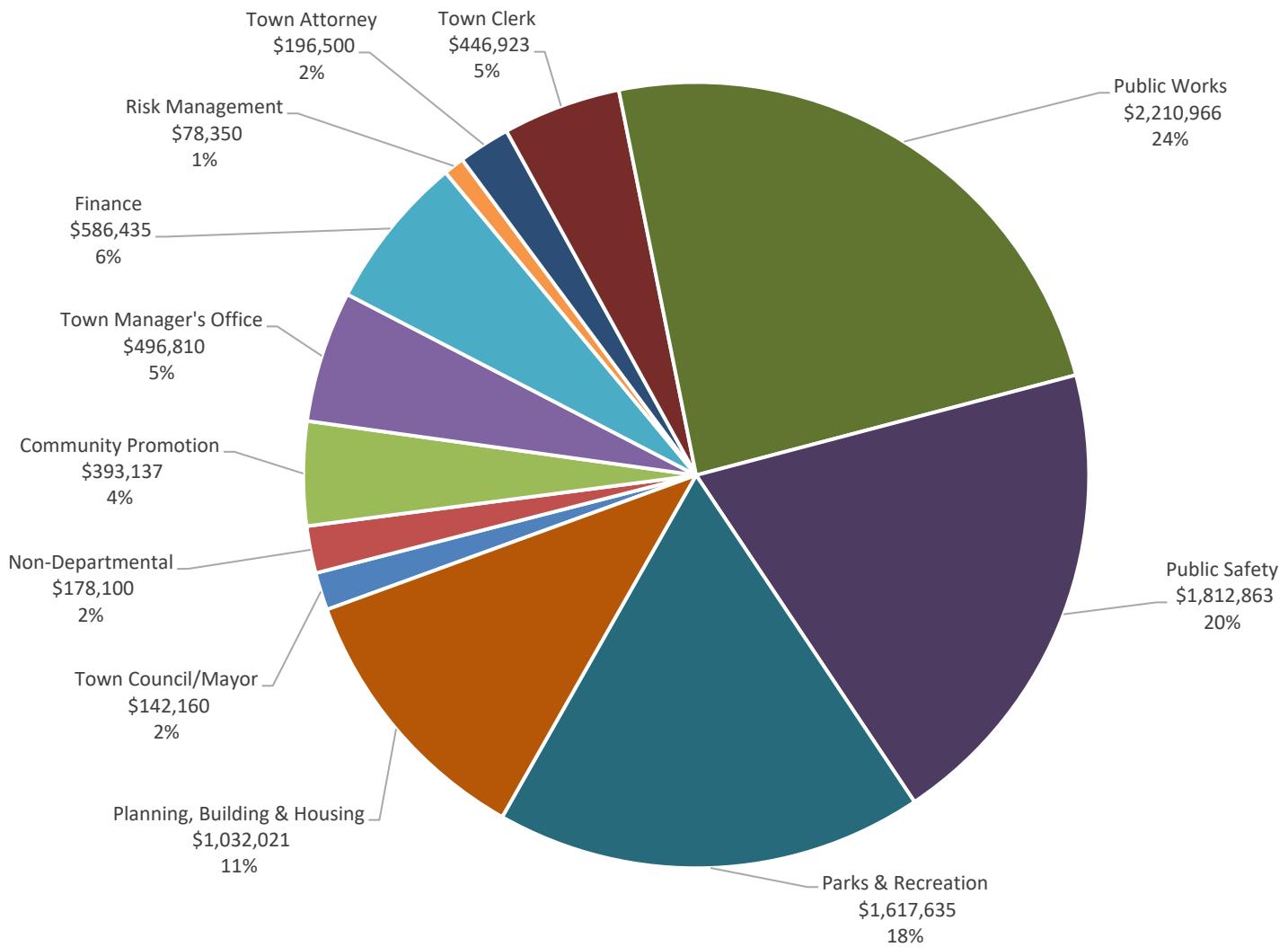
FY 2020/2021 General Fund Fund Balance Allocations

\$4.41M



FY 2020/2021 General Fund

Expenditures \$9.19M

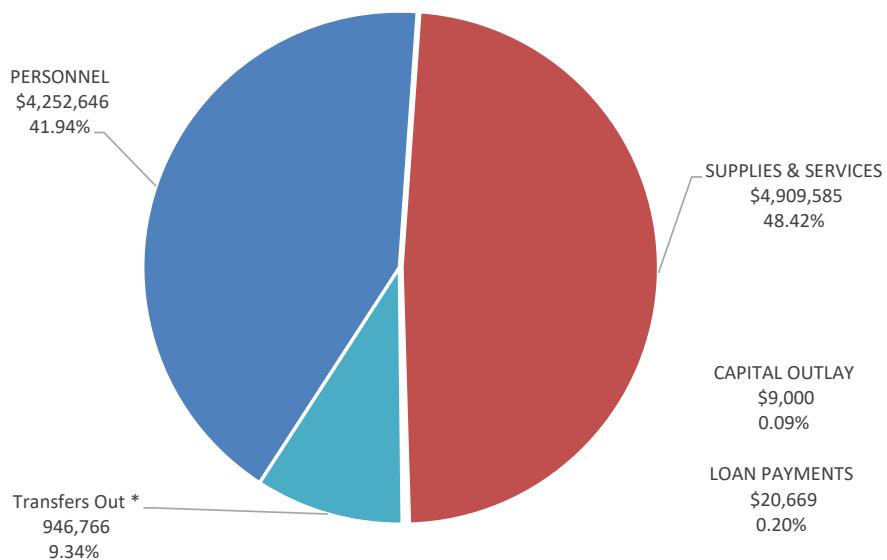


**Town of Yountville
GENERAL FUND
Expenditure Summary by Category**

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
Salaries	2,431,216	2,647,818	2,770,718	2,760,636	2,782,064
Benefits	622,730	645,131	779,268	738,434	754,401
Pers Employer Rate	407,037	442,301	513,771	513,771	469,930
Allocations - Wkrs Comp, Liab, OPEB	415,848	484,326	550,729	484,134	246,251
Total Personnel	\$ 3,876,831	\$ 4,219,575	\$ 4,614,486	\$ 4,496,975	\$ 4,252,646
SUPPLIES & SERVICES					
Supplies & Services	1,628,406	1,696,437	1,972,282	1,879,916	2,011,902
Contract Services	2,611,479	2,622,374	2,763,822	2,986,299	2,897,683
Total Supplies & Services	\$ 4,239,886	\$ 4,318,811	\$ 4,736,104	\$ 4,866,215	\$ 4,909,585
CAPITAL OUTLAY					
Capital Outlay	8,143	16,494	10,500	19,280	9,000
Total Capital Outlay	\$ 8,143	\$ 16,494	\$ 10,500	\$ 19,280	\$ 9,000
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	2,937,776	8,887,922	1,751,854	632,740	946,766
Transfers In	(9,612)	(12,564)	(11,667)	(9,125)	(1,008,750)
Total Transfers	\$ 2,928,164	\$ 8,875,358	\$ 1,740,187	\$ 623,615	\$ (61,984)
TOTAL EXPENDITURES & TRANSFERS	\$ 11,060,222	\$ 17,450,908	\$ 11,121,946	\$ 10,026,754	\$ 9,129,916

General Fund Expenditure Summary by Category

*(Less than 1% not shown in graph. *Does not include Transfers In.)*



Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
Salaries						
1001	Town Council/Mayor	49,656	46,251	39,000	47,000	50,000
1101	Town Manager' Office	206,147	249,452	252,737	252,737	265,539
1102	Finance	216,092	232,874	225,522	225,522	225,029
1110	Town Clerk	106,384	126,088	161,810	143,728	159,481
2115	Planning & Building	317,620	415,355	456,124	456,124	449,259
4301-4325	Public Works	764,950	780,441	844,675	844,675	928,244
5405-5415	Parks & Recreation	770,367	797,357	790,850	790,850	704,512
Total Salaries		2,431,216	2,647,818	2,770,718	2,760,636	2,782,064
Benefits						
1001	Town Council/Mayor	34,257	32,879	45,760	34,760	36,560
1101	Town Manager' Office	119,540	107,758	126,022	126,022	126,145
1102	Finance	83,685	95,007	115,610	111,050	107,512
1110	Town Clerk	45,638	47,949	65,103	65,103	65,398
2115	Planning & Building	140,898	178,737	201,779	189,268	185,089
4301-4325	Public Works	301,460	300,494	355,208	355,575	389,543
5405-5415	Parks & Recreation	304,290	324,608	383,557	370,427	314,084
Total Benefits		1,029,766	1,087,432	1,293,039	1,252,205	1,224,331
Allocations - Workers Comp, Liability, OPEB						
1001	Town Council/Mayor	2,078	2,468	3,042	3,910	4,600
1101	Town Manager' Office	44,231	50,344	56,294	49,759	25,971
1102	Finance	37,611	47,559	49,590	43,832	21,714
1110	Town Clerk	20,182	23,216	25,997	22,980	12,859
2115	Planning & Building	70,173	87,991	101,596	87,701	43,938
4301-4325	Public Works	131,195	155,184	181,363	160,302	86,410
5405-5415	Parks & Recreation	110,378	117,564	132,847	115,650	50,759
Total Allocations		415,848	484,326	550,729	484,134	246,251
TOTAL PERSONNEL		\$ 3,876,831	\$ 4,219,575	\$ 4,614,486	\$ 4,496,975	\$ 4,252,646
SUPPLIES & SERVICES						
Supplies & Services						
1010	Non-Departmental	31,482	39,871	97,600	57,194	98,100
1015	Community Promotion	406,890	343,271	393,637	370,537	393,137
1001	Town Council/Mayor	19,838	37,425	60,475	24,000	51,000
1101	Town Manager' Office	47,869	78,141	92,240	92,240	79,155
1102	Finance	81,280	91,419	110,960	117,505	102,180
1103	Risk	38,269	14,002	42,000	38,000	42,050
1105	Attorney	-	57	1,500	1,500	1,500
1110	Town Clerk	16,903	62,533	40,850	40,850	89,135
1500	Housing	6,278	-	-	-	-
2115	Planning & Building	199,688	190,813	196,480	196,480	186,735
3200	Law Enforcement	-	115	500	500	500
4301-4325	Public Works	426,772	426,619	572,930	578,000	581,630
5405-5415	Parks & Recreation	353,137	410,671	363,110	363,110	386,780
Total Supplies & Services		1,628,406	1,694,937	1,972,282	1,879,916	2,011,902
Contract Services						
1010	Non-Departmental	24,597	26,135	77,000	77,000	80,000
1015	Community Promotion	13,195	-	-	-	-
1102	Finance	87,727	216,994	97,000	98,200	130,000
1103	Risk	6,119	11,112	35,800	22,000	36,300
1105	Attorney	165,908	124,366	195,000	195,000	195,000
1110	Town Clerk	164,528	102,348	143,050	264,106	120,050
1500	Housing	33,443	-	-	-	-
2115	Planning & Building	336,109	281,014	202,000	312,879	167,000
3200	Law Enforcement	951,386	989,951	1,028,546	1,028,546	1,167,363

Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2017/2018	2018/2019	2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
3201	Fire	546,437	545,690	630,590	630,590	645,000
4301-4325	Public Works	137,869	145,257	177,916	181,058	195,470
5405-5415	Parks & Recreation	144,161	179,508	176,920	176,920	161,500
Total Contract Services		2,611,479	2,622,374	2,763,822	2,986,299	2,897,683
TOTAL SUPPLIES & SERVICES		4,239,886	4,317,311	4,736,104	4,866,215	4,909,585
CAPITAL OUTLAY						
1001	Town Council/Mayor	1,099	-	-	-	-
1010	Non-Departmental	-	-	-	-	-
1102	Finance	-	-	-	-	-
1110	Town Clerk	1,994	-	-	-	-
4301-4325	Public Works	2,384	7,204	9,000	17,780	9,000
5405-5415	Parks & Recreation	2,665	9,290	1,500	1,500	-
TOTAL CAPITAL OUTLAY		8,143	16,494	10,500	19,280	9,000
LOAN PAYMENTS						
4325	Public Works	20,669	20,669	20,669	20,669	20,669
TOTAL LOAN PAYMENTS		\$ 20,669				
TOTAL DEPARTMENT EXPENDITURES		\$ 8,132,058	\$ 8,574,049	\$ 9,381,759	\$ 9,403,139	\$ 9,191,900

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
General Fund (01)					
Town Council/Mayor	105,830	119,023	148,277	109,670	142,160
Non-Departmental	56,078	66,006	174,600	134,194	178,100
Community Promotion	420,085	344,771	393,637	370,537	393,137
Town Manager' Office	418,886	485,695	527,293	520,758	496,810
Finance	506,395	683,854	598,682	596,109	586,435
Risk	44,388	25,113	77,800	60,000	78,350
Attorney	165,908	124,423	196,500	196,500	196,500
Town Clerk	355,629	362,134	436,810	536,767	446,923
Housing	39,721	-	-	-	-
Planning & Building	1,064,488	1,153,909	1,157,979	1,242,452	1,032,021
Law Enforcement	951,386	990,066	1,029,046	1,029,046	1,167,863
Fire	546,437	545,690	630,590	630,590	645,000
Public Works	1,785,299	1,835,868	2,161,761	2,158,059	2,210,966
Parks & Recreation	1,684,997	1,838,997	1,848,784	1,818,457	1,617,635
Total General Fund (01)	\$ 8,132,058	\$ 8,575,549	\$ 9,381,759	\$ 9,403,139	\$ 9,191,900
Clearing Funds and Reserve Funds					
OPEB - Other Post Employee Benefits(02)	544,182	1,076,270	616,600	511,789	144,000
PERS Unfunded Actuarially Accrued Liab Fund (03)	1,516,980	1,038,087	688,548	604,848	276,080
Emergency Reserve Fund (04)	-	-	-	-	-
Revenue Stabilization Reserve Fund (05)	-	-	-	-	-
Total Clearing and Reserve Funds	\$ 2,061,162	\$ 2,114,356	\$ 1,305,148	\$ 1,116,637	\$ 420,080
Special Revenue Funds					
Gas Tax Fund (20)	70,327	70,698	70,000	57,181	72,000
Public Education & Govmnt TV (21)	39,281	4,771	5,000	5,000	5,000
Public Art Program Fee Fund (23)	17,481	108,981	26,000	27,726	34,150
Housing Grant Fund (24)	288,783	30,000	520,000	520,000	520,000
Measure T Transportation Imp (25)	-	467,282	550,000	554,598	510,000
SB1, 2017 Road Repair Act (26)	-	40,000	40,000	40,000	50,000
Measure T Equivalent (MTE) (27)	-	29,000	36,685	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)	-	-	-	-	-
Utility Underground Impact Fee (46)	-	-	-	-	-
Housing Opportunity Fund (70)	-	47,235	63,400	65,434	229,400
Measure S, Affordable & Workforce Hsg (71)	-	-	100,000	-	100,000
Measure A Maintenance Fund (75)	-	-	20,000	20,000	20,000
Floodwall Capital Maintenance (76)	824	-	-	-	-
Youth Programs (80)	3,613	28,433	-	-	-
Tallent Lane Benefit District (95)	-	-	-	-	-
Mesa Ct Drainage Benefit Dist (96)	-	-	-	-	-
Total Special Revenue Funds	\$ 420,309	\$ 826,400	\$ 1,431,085	\$ 1,326,624	\$ 1,540,550
Debt Service Funds					
2008 Lease Revenue Bond (52)	9,849,873	325,494	-	-	-
2013 Lease Revenue Bond (53)	360,663	360,063	359,513	359,513	358,713
2017 Lease Revenue Bond (54)	410,271	544,459	546,768	546,618	543,369
Measure A Debt Service (77)	261,579	7,856	-	-	-
Total Debt Service Funds	\$ 10,882,386	\$ 1,237,872	\$ 906,281	\$ 906,131	\$ 902,082
Capital Projects Fund (50)					
Administration	-	-	10,000	3,500	10,000
Civic Facilities	160,153	220,073	23,000	157,841	-
Community Projects	63,475	149,367	410,000	300,000	232,500

Town of Yountville
ALL FUNDS
Department Expenditure Summary

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
Drainage & Flood Control Projects	53,410	22,930	16,538	16,538	42,500
Parks & Recreation Projects	89,024	421,398	585,000	491,500	700,000
Streets & Transportation Projects	247,689	36,388	70,000	70,000	32,000
Total Capital Projects Fund (50)	\$ 613,751	\$ 850,156	\$ 1,114,538	\$ 1,039,379	\$ 1,017,000
Other Capital Projects Funds					
Facilities Repair/Replacement (81)	-	-	204,900	204,900	100,000
Fleet, Tools, Equip Repair/Replace (82)	-	-	81,236	81,236	-
Total Other Capital Projects Funds	\$ -	\$ -	\$ 286,136	\$ 286,136	\$ 100,000
Water Operating Fund (61)					
Administration	1,248,606	1,730,780	1,557,960	1,607,021	1,554,624
Total Water Operating Fund (61)	\$ 1,248,606	\$ 1,730,780	\$ 1,557,960	\$ 1,607,021	\$ 1,554,624
Water Capital Fund (60)					
Administration	63,872	47,956	72,600	72,600	96,680
Capital Projects	54,990	592,596	351,250	377,007	1,262,000
Total Water Capital Fund (60)	\$ 118,862	\$ 640,552	\$ 423,850	\$ 449,607	\$ 1,358,680
Wastewater Operating Fund (62)					
Administration	1,382,954	1,348,103	1,648,832	1,627,034	1,622,151
Total Wastewater Operating Fund (62)	\$ 1,382,954	\$ 1,348,103	\$ 1,648,832	\$ 1,627,034	\$ 1,622,151
Wastewater Treatment Capital Fund (63)					
Capital Projects	322,653	414,361	547,354	547,354	886,000
Debt Service	47,318	43,668	164,661	1,255,770	164,661
Total Wastewater Treatment Capital Fund (63)	\$ 369,971	\$ 458,029	\$ 712,015	\$ 1,803,124	\$ 1,050,661
Wastewater Collection Capital Fund (64)					
Capital Projects	79,578	196,649	290,690	438,081	310,854
Total Wastewater Collection Capital Fund (64)	\$ 79,578	\$ 196,649	\$ 290,690	\$ 438,081	\$ 310,854
Custodial Funds					
Tourism Improvement District (22)	1,105,250	1,228,649	1,123,333	935,250	907,500
Total Custodial Funds	\$ 1,105,250	\$ 1,228,649	\$ 1,123,333	\$ 935,250	\$ 907,500
Total All Funds	\$ 26,428,357	\$ 19,207,096	\$ 20,181,627	\$ 20,938,163	\$ 19,976,082

Town of Yountville
WATER FUNDS SUMMARY
Fiscal Year 2020/2021

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
REVENUE					
Residential Sales (61)	808,770	782,453	907,743	828,000	861,120
NonProfit Sales (61)	98,925	81,863	95,258	95,258	99,069
Commercial Sales (61)	325,211	308,844	382,866	337,116	350,601
Other Services (61)	56,600	109,367	100,200	110,400	125,930
State Revenue (61)	-	-	-	450	-
Miscellaneous (61)	511	114	-	-	-
System Replacement Fees (60)	90,711	101,101	100,000	110,600	117,790
Water Collection Impact Fees (60/58)	54,858	50,678	-	58,414	-
Investment Earnings	25,007	67,660	34,800	34,050	20,200
Total Revenue	<u>\$ 1,460,593</u>	<u>\$ 1,502,080</u>	<u>\$ 1,620,867</u>	<u>\$ 1,574,288</u>	<u>\$ 1,574,710</u>
EXPENDITURES					
Utility Distribution & Operations (61)	457,478	509,266	575,474	567,383	558,871
Utility Purchase & Conservation (61)	791,128	1,221,514	982,486	1,039,638	995,753
Utility Capital Improvements (60)	118,862	640,552	423,850	449,607	1,358,680
Total Expenditures	<u>\$ 1,367,468</u>	<u>\$ 2,371,332</u>	<u>\$ 1,981,810</u>	<u>\$ 2,056,628</u>	<u>\$ 2,913,304</u>
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	-	1,200	5,000	1,500	1,500
Transfer In/(Out) Water Capital (60)	200,000	200,000	400,000	200,000	-
Transfer In / (Out) Water Operating (61)	(200,000)	(200,000)	(200,000)	-	-
Transfer In/(Out) - Drought Reserve Fund (57)	-	-	(200,000)	(200,000)	-
Total Net Transfers	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 5,000</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
Excess (Deficiency) After Transfers	<u>\$ 93,125</u>	<u>\$ (868,052)</u>	<u>\$ (355,943)</u>	<u>\$ (480,840)</u>	<u>\$ (1,337,094)</u>

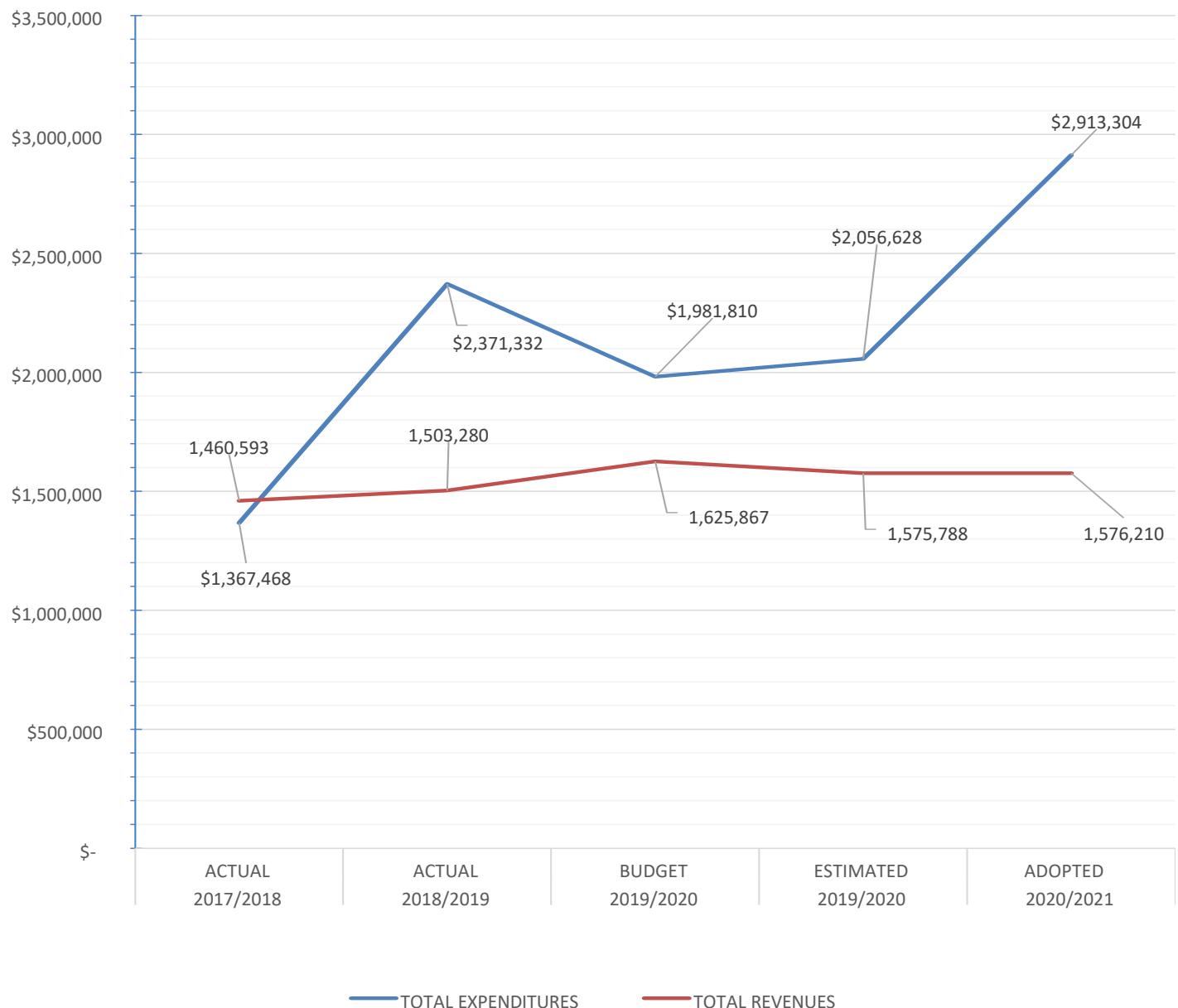
Town of Yountville
WATER
Expenditure Summary by Category

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
Salaries	248,602	291,252	292,876	292,876	306,081
Benefits	63,064	71,448	89,829	75,857	83,178
* PERS Emplr Rate/Pension Expense	70,689	63,768	61,844	61,662	65,129
Allocated - Workers Comp, Liability, OP	35,405	3,574	62,611	60,696	28,596
Total Personnel	\$ 417,760	\$ 430,042	\$ 507,160	\$ 491,091	\$ 482,984
SUPPLIES & SERVICES					
Supplies & Services	62,456	91,391	123,360	104,844	105,140
Contract Services	51,126	44,690	30,000	36,555	35,000
Total Supplies & Services	\$ 113,582	\$ 136,081	\$ 153,360	\$ 141,399	\$ 140,140
CAPITAL OUTLAY					
Capital Outlay	56,310	597,596	357,750	383,507	1,268,500
Total Capital Outlay	\$ 56,310	\$ 597,596	\$ 357,750	\$ 383,507	\$ 1,268,500
DEBT SERVICE					
Debt Service	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
WATER PURCHASES					
Water Purchases	715,944	1,159,657	890,940	968,031	925,000
Total Water Purchases	\$ 715,944	\$ 1,159,657	\$ 890,940	\$ 968,031	\$ 925,000
DEPRECIATION EXPENSE					
Depreciation Expense	63,872	47,956	72,600	72,600	96,680
Total Depreciation Expense	\$ 63,872	\$ 47,956	\$ 72,600	\$ 72,600	\$ 96,680
TOTAL EXPENSES					
	\$ 1,367,468	\$ 2,371,332	\$ 1,981,810	\$ 2,056,628	\$ 2,913,304

*Includes adjustment for GASB 68



Water Fund Revenues and Expenditures





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 2020/2021

	2017/2018	2018/2019	2019/2020		2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (62)	450,013	520,140	573,382	589,934	631,229
Commercial Sales (62)	527,024	604,982	592,298	665,729	712,330
Veteran's Home (62)	895,578	966,204	750,000	845,000	900,000
Reclaimed Water Sales (62)	57,761	59,353	55,000	65,000	68,250
System Replacement Fees (63)	127,507	146,912	155,000	168,200	179,974
Capital Recovery - Veteran's Home (64)	85,262	74,043	150,177	150,177	312,000
Allocated Impact Fees (64/65)	86,299	6,729	-	19,636	-
Investment Earnings	28,145	76,916	38,000	55,100	43,000
Total Revenue	\$ 2,257,589	\$ 2,455,279	\$ 2,313,857	\$ 2,558,776	\$ 2,846,783
EXPENDITURES					
Utility Collection Operations (62)	308,071	284,960	377,366	370,459	376,754
Utility Treatment Operations (62)	1,074,883	1,063,143	1,271,466	1,256,575	1,245,397
Utility Treatment Capital Recovery (63)	369,971	458,029	712,015	1,803,124	1,050,661
Utility Capital Improvement (64)	79,578	196,649	290,690	438,081	310,854
Total Expenditures	\$ 1,832,503	\$ 2,002,781	\$ 2,651,537	\$ 3,868,239	\$ 2,983,666
Revenues Less Expenditures Before Transfers	\$ 425,086	\$ 452,498	\$ (337,680)	\$ (1,309,463)	\$ (136,883)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	0	1,200	5,000	1,500	1,500
Transfer to Capital Projects (63)	(50,000)	(300,000)	(1,000,000)	(1,000,000)	(1,600,000)
Capital Recovery - Town (62)	52,006	300,000	1,000,000	1,000,000	1,600,000
Transfer to Wastewater Capital (64)	(180,000)	-	(550,000)	(550,000)	(350,000)
Transfer from WW Treatment Capital (63)	177,994	-	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	-	-	550,000	550,000	350,000
To Debt Service Fund 53 Transfer In / (Out) (64)	(29,343)	(28,885)	(28,428)	(28,428)	(29,316)
Total Net Transfers	\$ (29,343)	\$ (27,685)	\$ (23,428)	\$ (26,928)	\$ (27,816)
Excess (Deficiency) After Transfers	395,743	424,813	(361,108)	(1,336,391)	(164,699)

**Town of Yountville
WASTEWATER
Expenditure Summary by Category**

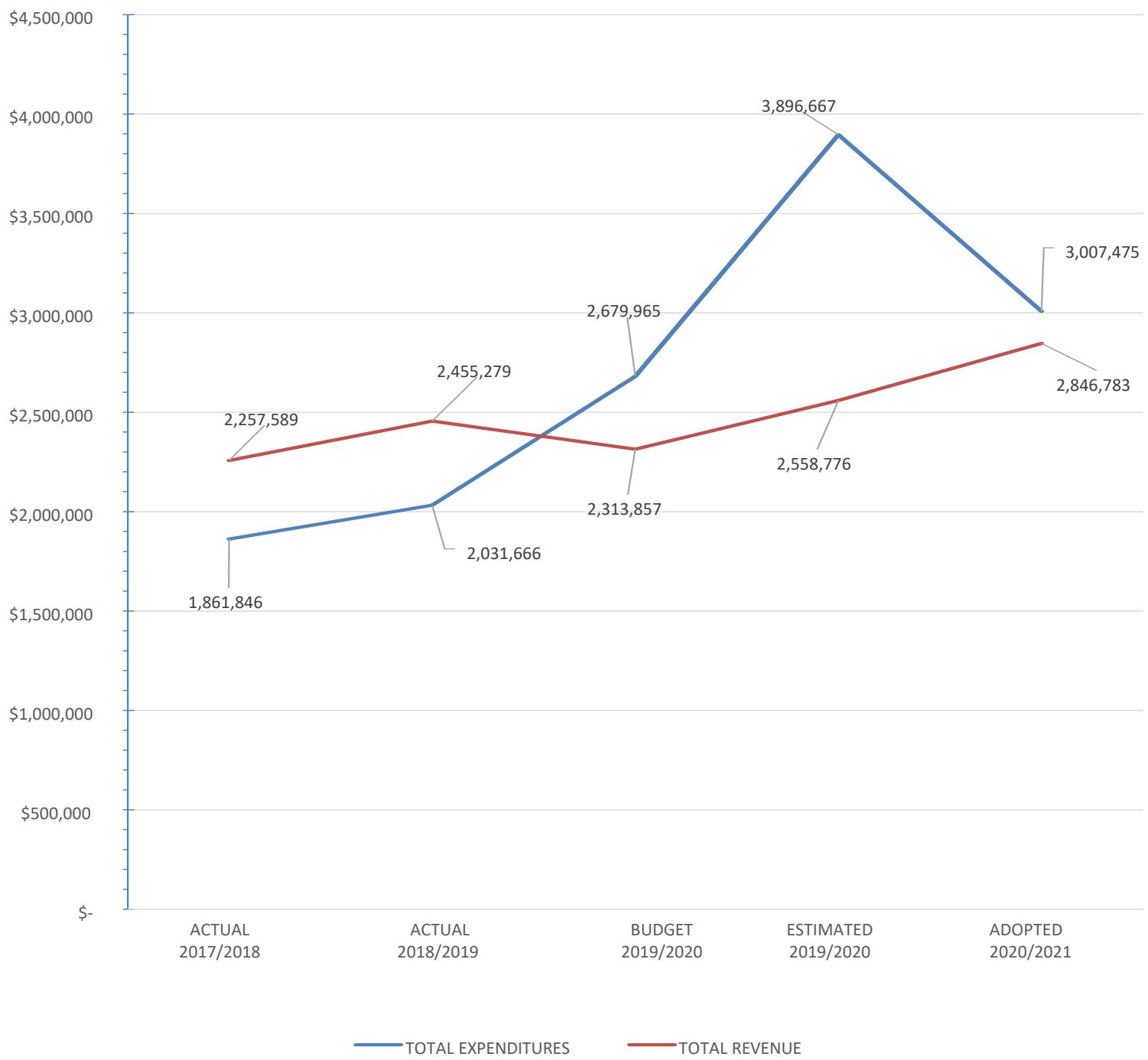
	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
Salaries	559,459	591,078	605,179	605,179	632,288
Benefits	134,511	139,330	170,128	154,353	167,328
* PERS Emplr Rate/Pension Expense	142,653	135,198	121,796	121,796	120,690
Allocated - Wkrs Comp, Liab, OPEB	69,037	(10,964)	130,824	122,780	60,035
Total Personnel	\$ 905,660	\$ 854,642	\$ 1,027,927	\$ 1,004,108	\$ 980,341
SUPPLIES & SERVICES					
Supplies & Services	390,433	380,369	463,380	463,152	479,285
Contract Services	81,079	113,092	135,000	137,249	140,000
Total Supplies & Services	\$ 471,512	\$ 493,461	\$ 598,380	\$ 600,401	\$ 619,285
CAPITAL OUTLAY					
Capital Outlay	94,599	374,099	515,690	663,081	859,500
Total Capital Outlay	\$ 94,599	\$ 374,099	\$ 515,690	\$ 663,081	\$ 859,500
DEBT SERVICE					
Debt Service	47,318	43,668	177,186	1,268,295	177,186
Total Debt Service	\$ 47,318	\$ 43,668	\$ 177,186	\$ 1,268,295	\$ 177,186
DEPRECIATION					
Depreciation	313,414	236,911	332,354	332,354	347,354
Total Depreciation Expense	\$ 313,414	\$ 236,911	\$ 332,354	\$ 332,354	\$ 347,354
TRANSFERS**					
To Debt Service Fund 53 Transfer In / (Out)	29,343	28,885	28,428	28,428	29,316
Total Transfers	\$ 29,343	\$ 28,885	\$ 28,428	\$ 28,428	\$ 29,316
TOTAL EXPENDITURES PLUS TRANSFER	\$ 1,861,846	\$ 2,031,666	\$ 2,679,965	\$ 3,896,667	\$ 3,012,982

*Includes adjustment for GASB 68

** Does not include Interfund Transfers which are shown on Wastewater Funds Summary



Wastewater Fund Revenues and Expenditures





Capital Projects Fund 50 Summary

Allocated as follows:

Civic Facilities (CF)	\$	-
Community Projects (CP)	\$	232,500.00
Drainage and Flood Control (DF)	\$	42,500.00
Parks and Recreation (PK)	\$	700,000.00
Streets and Transportation (ST)	\$	32,000.00
FY 2020/2021 Total*		\$ 1,017,000.00

*Includes \$10,000 contingency

General Fund Transfer to Capital Improvement Fund (50) 5 Year History, Cumulative: \$1.36 Million



*No transfer budgeted from General Fund into Capital Improvement Fund for Fiscal Year 2018/2019.



Town of Yountville
"The Heart of the Napa Valley"

Budget Overview

Section 3

ORGANIZATIONAL INFORMATION

Principal Officials

Board, Committee & Commission Members

Organizational Chart

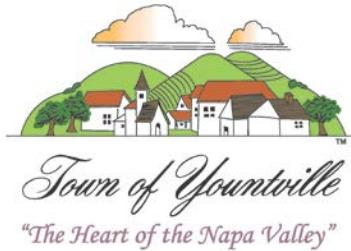
Service Delivery Summary

Aggregate Department Personnel Allocations

Salary & Benefits Snapshot

Total Salary and Benefit Costs by Department

Monthly Salary Schedule



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
Celia King, Finance Director
John Ferons, Deputy Public Works Director
Michelle Dahme, Town Clerk
Julie Baldia, Senior Management Analyst
Eddy Gomez, Management Fellow
Daniel Gordon, Planning Manager
Kyle Batista, Financial Analyst
Erica Teagarden, Management Analyst

TOWN OF YOUNTVILLE
BOARD, COMMITTEE & COMMISSION MEMBERS
(As of July 1, 2020)

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 21, 2019	July 19, 2022
Michael Zagorsek	July 21, 2019	July 19, 2022
Michael Jordan	July 19, 2019/August 6, 2019	July 19, 2021

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, 2022
Paul Marciniak	January 21, 2019	January 20, 2022
VACANT (High School Rep)		January 20, 2022

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
VACANT	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
VACANT	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
VACANT	February 21, 2018	December 31, 2021

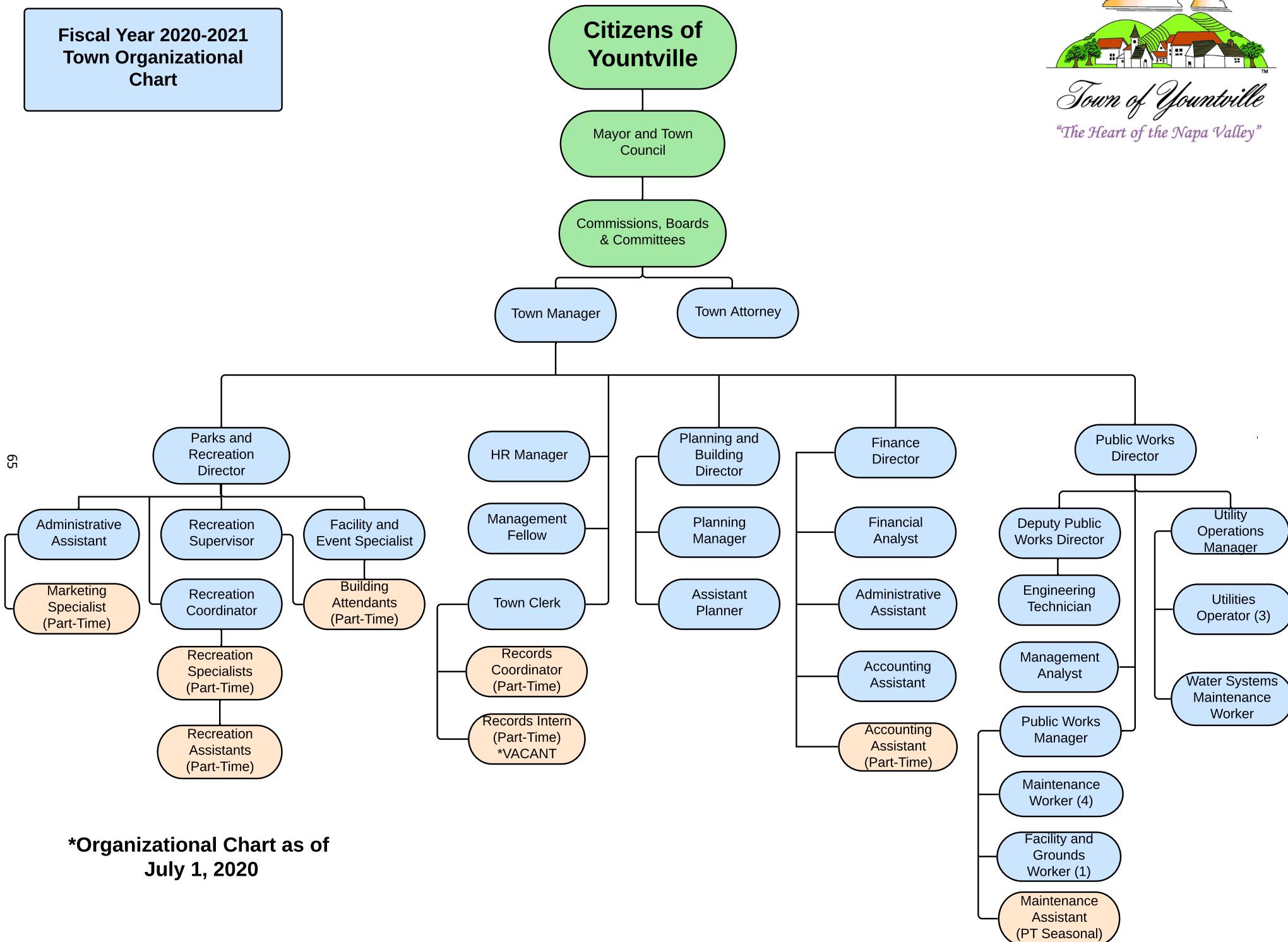
Napa County Library Commission

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

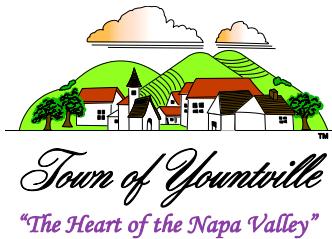
Napa County Mosquito Abatement District

Member	Appointed	Term Expires
Christopher Ray	January 1, 2020	December 31, 2021

**Fiscal Year 2020-2021
Town Organizational Chart**



***Organizational Chart as of
July 1, 2020**



Town of Yountville Service Delivery Summary

The Town of Yountville is a small but full-service community of 2,966 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 31 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 2020/2021

DEPARTMENT	2017/2018	2018/2019	2019/2020	2020/2021
Town Manager's Office	2.32	2.25	2.25	2.25
Finance	1.75	1.93	1.92	1.83
Town Clerk	1.00	1.00	1.00	1.00
Planning & Building	3.48	3.50	3.50	3.50
Public Works Admin. & Engineering	2.70	2.72	2.72	2.92
Public Works Government Buildings	1.30	1.30	1.97	1.98
Public Works Streets	1.55	1.55	1.37	1.38
Public Works Parks	2.65	2.65	2.57	2.58
Parks & Recreation Admin. & Services	1.62	1.62	1.76	1.52
Parks & Recreation Camp Program	0.37	0.37	0.37	0.37
Parks & Recreation Pool	0.40	0.40	0.00	0.00
Parks & Recreation Community Center	1.30	1.30	1.45	0.95
Parks & Recreation After School Program	0.77	0.77	0.77	0.52
Parks & Recreation Leisure Programs	0.77	0.77	0.92	0.92
Parks & Recreation Sports Programs	0.27	0.27	0.17	0.17
Parks & Recreation Community Events	0.34	0.34	0.79	0.73
Parks & Recreation Arts Programs	0.00	0.00	0.15	0.15
Water Utility Operations	1.83	2.21	2.24	2.24
Water Purchases & Conservation	0.30	0.30	0.30	0.30
Wastewater Utility Operations	1.25	1.49	1.49	1.49
Wastewater Treatment	<u>4.05</u>	<u>4.27</u>	<u>4.29</u>	<u>4.29</u>
TOTAL FTE ALLOCATION	30.00	31.00	32.00	31.00

Town of Yountville PERSONNEL AUTHORIZED FULL-TIME POSITIONS AND ALLOCATIONS Fiscal Year 2020/2021																				
Position	Admin	Finance	Clerk	Planning	PW Eng & Admin	Streets	Parks Maint	Govt Bldg	Pk&Rec Admin & Services	Camp	Community Center	After School	Leisure Programs	Sports Programs	Community Events	Art Program	Water O/M	Water Purchases	WW O/M	WWJTP Tmt
	01-1101	01-1102	01-1110	01-2115	01-4301	01-4305	01-4320	01-4325	01-5405	01-5406	01-5408	01-5409	01-5410	01-5412	01-5413	01-5415	61-4505	61-4507	62-4510	62-4515
Accounting Assistant		0.1000															0.4000		0.2500	0.2500
Administrative Assistant									0.5000	0.0500	0.0500	0.1000	0.2000	0.0500	0.0500					
Administrative Assistant	0.1000	0.1000	0.1000	0.3000	0.1000											0.1000		0.1000	0.1000	
Assistant Planner					1.0000															
Community Facilities Mgr.																				
Deputy PW Director					0.7500												0.0500	0.0500	0.0500	0.1000
Engineering Technician					0.7500												0.1000		0.0500	0.1000
Facility & Events Specialist											0.7000				0.2000	0.1500				
Facility & Grounds Worker						0.0500	0.9500													
Finance Director		0.5000			0.0500				0.0500								0.2500		0.0750	0.0750
Financial Analyst	0.1000	0.6000		0.0500	0.1000												0.0500	0.0500	0.0500	0.0500
Maintenance Worker						0.1500	0.8500													
Maintenance Worker						0.1500	0.8500													
Maintenance Worker						0.7500	0.2500													
Maintenance Worker						0.0750	0.9250													
Management Analyst	0.6000	0.2000		0.0500	0.0700				0.0500								0.0100		0.0100	0.0100
Management Analyst		0.2500			0.4500												0.1000			0.2000
Management Fellow	1.0000																			
Parks & Rec. Director									0.8200	0.0200	0.0700	0.0200	0.0200	0.0200	0.0300					
Planning Director				1.0000																
Planning Manager				1.0000																
Public Works Director					0.4000	0.0500	0.0500										0.1500	0.1000	0.0500	0.2000
PW Manager					0.1000	0.3000	0.2500	0.2750			0.0750									
Recreation Coordinator										0.3000	0.4000				0.3000					
Recreation Supervisor									0.0500			0.7000	0.1000	0.1500						
Town Clerk	0.1000	0.9000																		
Town Manager	0.3500	0.0750		0.1000	0.1000				0.0500	0.0500							0.1250		0.0500	0.1000
Utilities Manager					0.0500												0.0500		0.1000	0.8000
Utility Operator																	0.0500		0.1500	0.8000
Utility Operator																	0.0500		0.2000	0.7500
Utility Operator																	0.0500		0.2000	0.7500
Water Systems Maint. Worker																	0.7000	0.1500	0.1500	0.0429
	0.0225	0.0183	0.0100	0.0350	0.0292	0.0138	0.0258	0.0198	0.0152	0.0037	0.0095	0.0052	0.0092	0.0017	0.0073	0.0015	0.0224	0.0030	0.0149	

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 provided by the Town shall be deducted by payroll deduction.

Employees hired after January 1, 2011, 90% of the Kaiser Health plan premium cost shall be paid by the Town with an employee contribution of 10%.

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 fiscal year

Management Leave: 80 hours per fiscal year. Unused Administrative Leave must be cashed out at the end of the fiscal year.

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 1-1-11.

Sick leave to Service Credit: All members eligible

Employee Contribution: Employee contributes 8% PERS employee share for 2.7%@55 and 7% PERS employee share for 2%@55, 6.75% PERS employee share for 2% @62.

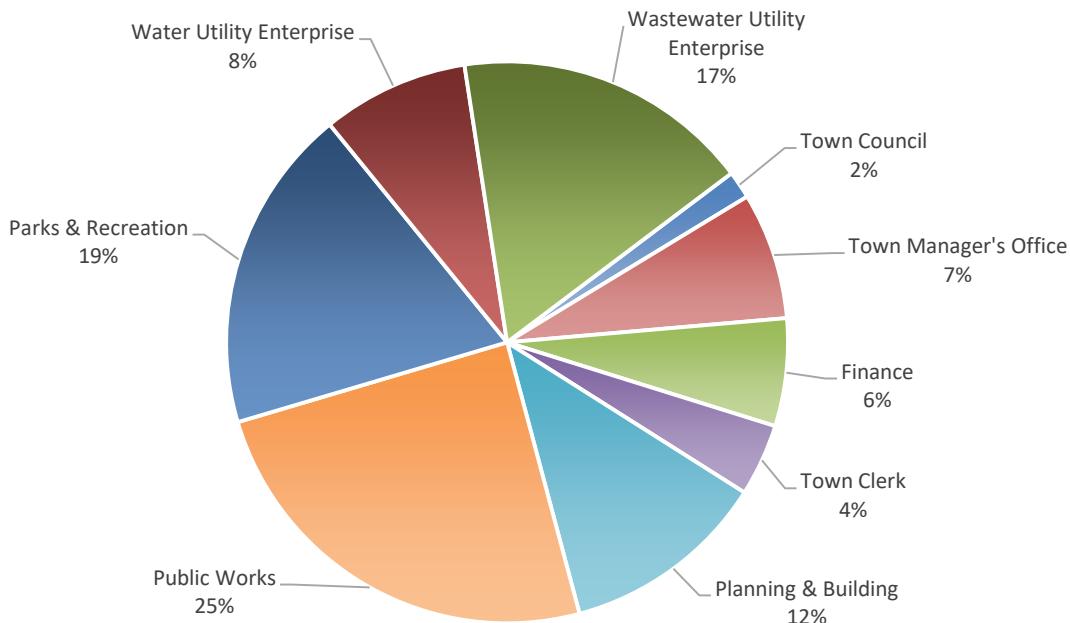
Retiree Health Insurance: Retiree medical available and subject to Towns vesting schedule. Available upon request.

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

Town of Yountville
Total Salary and Benefit Costs by Department
Fiscal Year 2020/2021

Town Council	91,160
Town Manager's Office	417,655
Finance	354,255
Town Clerk	237,738
Planning & Building	678,286
Public Works Administration/Engineering	581,974
Public Works Streets Maintenance	223,069
Public Works Parks Maintenance	357,129
Public Works Government Buildings	242,025
Public Works	1,404,197
Parks & Recreation Administration & Services	421,996
Parks & Recreation Day Camp Programs	96,219
Parks & Recreation Pool & Aquatics	-
Parks & Recreation Community Center	128,980
Parks & Recreation After School Program	86,051
Parks & Recreation Leisure Programs	181,233
Parks & Recreation Sports Programs	51,135
Parks & Recreation Community Events	92,501
Parks & Recreation Yountville Arts Program	11,240
Parks & Recreation	1,069,355
Water Utility Operation & Distribution	416,421
Water Purchases & Conservation	66,563
Water Utility Enterprise	482,984
Wastewater Collections	245,656
Wastewater Treatment Plant	734,685
Wastewater Utility Enterprise	980,341
Total Town Salary & Benefit Costs	\$ 5,715,971

FY 2020/2021 Salary & Benefits by Department \$5,715,971



Town of Yountville
Monthly Salary Schedule
Effective July 1, 2020

Classification	A	B	C	D	E
Accounting Assistant	4,506.57	4,732.97	4,967.90	5,213.52	5,474.08
Accounting Technician I	5,301.87	5,566.96	5,845.32	6,137.58	6,444.45
Accounting Technician II	5,845.32	6,137.58	6,444.45	6,766.70	7,088.90
Administrative Assistant I	4,274.63	4,488.37	4,712.78	4,948.42	5,195.84
Administrative Assistant II	4,948.42	5,195.84	5,455.65	5,728.43	6,014.83
Assistant Planner	6,310.01	6,626.64	6,957.96	7,305.85	7,671.16
Associate Planner	8,001.66	8,401.73	8,821.82	9,262.90	9,726.05
Comm. Facilities Supervisor	5,385.98	5,655.27	5,938.04	6,234.93	6,546.69
Comm. Facilities Manager	6,245.08	6,557.33	6,885.20	7,229.46	7,590.93
Engineering Technician	5,469.88	5,743.38	6,030.55	6,332.08	6,648.68
Facility & Event Specialist	3,939.46	4,136.45	4,343.26	4,560.43	4,788.45
Facility & Grounds Worker	3,939.46	4,136.45	4,343.26	4,560.43	4,788.45
Financial Analyst/Accountant I	6,841.82	7,183.90	7,543.10	7,920.26	8,316.26
Financial Analyst/Accountant II	8,316.26	8,732.06	9,168.67	9,627.10	10,108.57
Maintenance Worker I	4,377.18	4,596.03	4,825.82	5,067.13	5,320.49
Maintenance Worker II	5,320.49	5,586.51	5,865.84	6,159.13	6,467.08
Management Analyst	6,841.82	7,183.90	7,543.10	7,920.26	8,316.26
Management Analyst II	8,316.26	8,732.06	9,168.67	9,627.10	10,108.57
Management Fellow	60,107.34	Year One	66,118.07	Year Two	
Office Assistant I	2,178.53	2,287.46	2,402.79	2,522.40	2,648.41
Office Assistant II	2,725.54	2,857.72	3,000.82	3,152.46	3,308.38
PW Supervisor	6,841.82	7,183.90	7,543.10	7,920.26	8,316.26
PW Manager	8,316.26	8,732.06	9,168.67	9,627.10	10,108.57
Recreation Coordinator	4,583.82	4,813.00	5,053.64	5,306.33	5,571.63
Recreation Supervisor	5,385.98	5,655.27	5,938.04	6,234.93	6,546.69
Recreation Manager	6,245.08	6,557.33	6,885.20	7,229.46	7,590.93
Town Clerk	8,316.26	8,732.06	9,168.67	9,627.10	10,108.57
Utilities Operator in Training	4,303.84	4,519.03	4,744.99	4,982.23	5,231.33
Utilities Operator I	4,303.84	4,519.03	4,755.59	4,982.23	5,231.33
Utilities Operator II	5,767.55	6,055.95	6,358.73	6,676.68	7,010.51
Utilities Operations Supervisor	6,841.82	7,183.90	7,543.10	7,920.26	8,316.26
Utilities Operations Manager	8,316.26	8,732.06	9,168.67	9,627.10	10,108.57
Water System Maint. Worker I	4,744.99	4,982.23	5,231.34	5,492.90	5,767.55
Water System Maint. Worker II	5,767.55	6,055.95	6,358.73	6,676.68	7,010.51
Executive Management	Entry		Control Point		Top
Town Manager			19,322.59		
Finance Director	11,101.00		12,334.28		15,602.63
Parks & Recreation Director	11,101.00		12,334.28		15,602.63
Planning and Building Director	11,101.00		12,334.28		15,602.63
Public Works Director	12,065.79		13,406.33		16,959.22
Deputy Public Works Director	8,721.92	9,158.03	9,615.91	10,096.72	10,601.54

Part Time Classifications, Hourly Wage Rates					
Effective January 1, 2020					
Position	A	B	C	D	E
Recreation Specialist	18.50	19.43	20.40	21.42	22.49
Recreation Assistant I	13.00	13.65	14.33	15.05	15.80
Recreation Assistant II	15.50	16.28	17.09	17.94	18.84
Records Coordinator	24.83	26.07	27.38	28.74	30.18
Marketing Specialist	24.51	25.74	27.02	28.37	29.79
Building Attendant	16.50	17.33	18.19	19.10	20.06
PW Maintenance Assistant	15.25	16.01	16.81	17.65	18.54
Intern I	14.50	15.23	15.99	16.79	17.62
Intern II	18.50	19.43	20.40	21.42	22.49

Town of Yountville				
Part Time Salaries by Department *				
	2017/2018	2018/2019	2019/2020	2020/2021
	ACTUAL	ACTUAL	ESTIMATED	BUDGET
Town Manager's Office	-	-	-	-
Finance	4,558	3,387	2,400	2,511
Town Clerk	-	12,005	27,000	28,000
Planning & Building	57,458	-	-	-
Public Works Admin. & Engineering	-	-	-	-
Public Works Streets Maintenance	-	-	-	-
Public Works Parks Maintenance	16,378	17,069	25,000	37,624
Public Works Government Buildings	-	-	-	-
Parks & Recreation - Admin. & Services	32,736	28,557	30,450	33,495
Parks & Rec - Day Camp Programs	44,230	42,994	46,000	50,600
Parks & Rec - Pool	49,359	20,417	-	-
Parks & Rec - Community Center	20,310	12,844	11,000	12,100
Parks & Rec - After School Programs	34,721	36,825	50,600	26,000
Parks & Rec - Leisure Programs	23,878	28,361	26,400	29,040
Parks & Rec - Sports Programs	16,755	19,986	18,000	19,800
Parks & Rec - Community Events	10,044	11,206	5,500	7,500
Parks & Rec - Yountville Arts Program	-	3,276	2,800	3,080
Water Utility Operations & Distribution	25,584	13,547	9,600	10,043
Wastewater Utility Collections System	20,057	8,466	6,000	6,277
Wastewater Treatment Operations	17,555	8,467	6,000	6,277
Total Part Time Salaries	373,623	267,406	266,750	272,347
*Includes seasonal and regular part time salaries				



Photo Credit: Bob McClenahan



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 20-3997

Adopting and Approving the 2020/2021 Operating Budget, Appropriations (Gann) Limit for Fiscal Year 2020/2021, 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 4, 2020, 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 13 and May 21, 2020.
- 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 2020/2021 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.
- E. Whereas the Town Council, having been informed of the Transient Occupancy Tax revenue loss experienced due to the COVID-19 Shelter at Home Order, approves a temporary waiver of the Town of Yountville Fund Balance policy, in regard to the Revenue Stabilization Reserve Fund. It is estimated that \$700,000 of this fund will be utilized at the end of Fiscal Year 2019/2020, and \$1,000,000 in Fiscal Year 2020/2021. The Revenue Stabilization Reserve Fund will be replenished as soon as the General Fund has the appropriate capacity to do so.

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 2020/2021 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, as well as a temporary waiver of the Town of Yountville Fund Balance policy, in regard to the Revenue Stabilization Reserve Fund. 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 2020/2021 Appropriations Limit as follows:

(a) The annual adjustment factors used to calculate the Fiscal Year 2020/2021 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 3.96% and January 2020 estimated change in Town of Yountville population of -0.51%.

(b) The Fiscal Year 2020/2021 Appropriations Limit shall be \$16,470,479 including the voter approved override of \$4,500,000.

(c) The Fiscal Year 2020/2021 appropriations subject to the Appropriations Limit is \$6,374,935.

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.

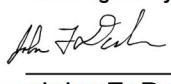
PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 16th day of June 2020 by the following vote:

AYES: Durham, Dorenbecher, Mohler, Dorman, Dunbar

NOES: None

ABSENT: None

ABSTAIN: None

DocuSigned by:

John F. Dunbar, Mayor

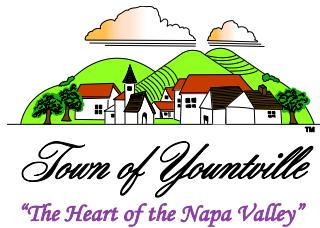
ATTEST:

DocuSigned by:

Michelle Dahme

Michelle Dahme, CMC

Town Clerk



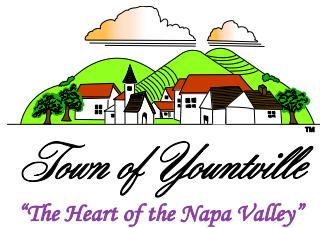
Town of Yountville Financial Policies

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:

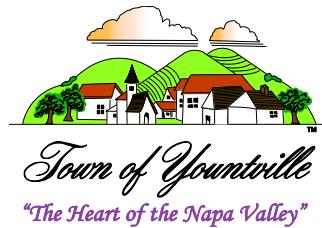
- The Town Council shall adopt an annual balanced budget effective from July 1 to June 30 each fiscal year. A balanced budget requires current year operating expenses and transfers for debt service and capital expenditures to be fully funded by current year revenues and other designated available funding 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.



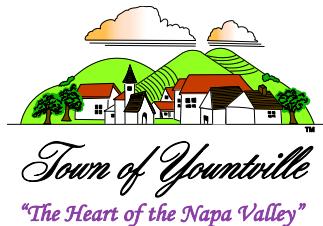
- Personnel costs (salaries and benefits) will be budgeted in the Town's primary operating funds: General Fund, Water Enterprise and Wastewater Enterprise.
- The annual budget will include a nominal \$45,000 Designated Contingency for non-recurring, unanticipated expenditures. The Town Manager may approve 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:

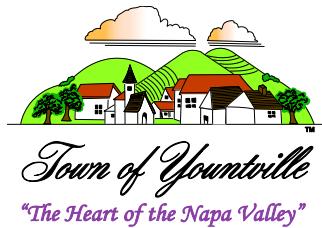
- General Fund
- Enterprise Funds
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Agency Funds

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.

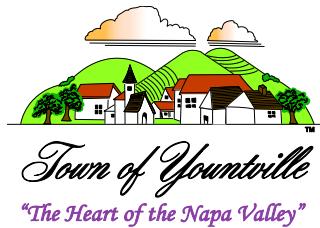
4.3. Return: The Town of Yountville's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Town's investment risk constraints and the cash flow characteristics of the portfolio.

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).

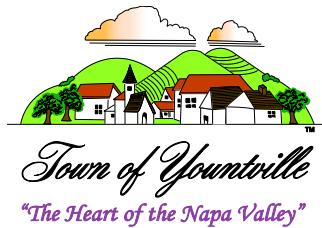
All financial institutions, dealers and cash managers who desire to become qualified bidders for investment transactions must supply the Town with the following: audited financial statements, proof of National Association of Security Dealers certification when applicable, completed questionnaire and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

8. Authorized Investments and Limitations on Investments:

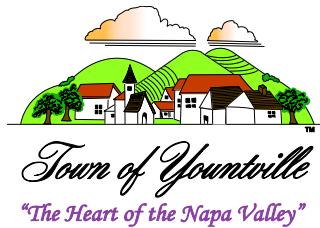
Investment of Town funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

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:

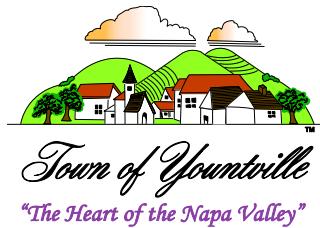
The Treasurer shall annually render to the Town Council a statement of investment policy, which the Council shall review and approve at a public meeting. The Council at a public meeting shall also review and approve any changes to the policy.

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.

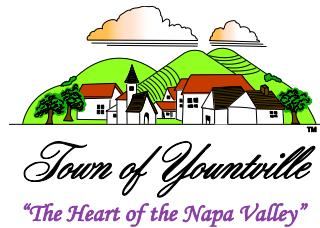


Town of Yountville Use of Long-Term Debt Policy

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.

Schedule 10
Town of Yountville
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	Assessed Valuation	Ratio Applied as % of Assessed Value	Legal Debt Limit Margin	Total Debt Subject to Limit	Debt Subject to Limit as % of Debt Limit
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	10,853,183	29.71%
2020	1,038,985,513	3.75%	38,961,957	10,284,971	26.40%

Legal Debt Limit Margin Calculation for 2020-21

Assessed value	\$ 1,038,985,513
Debt limit is 3.75% of assessed value	\$ 38,961,957
Less: Debt applicable to limitation	\$ 10,284,971
Legal debt margin	\$ 28,676,986

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.

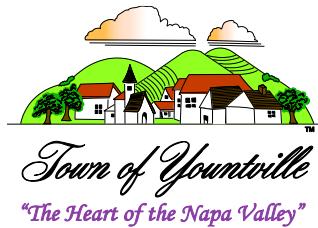
The Town Council approved an updated OPEB funding policy with the adoption of Resolution Number 3006-11 on December 6, 2011 approving the following payroll allocation rates and funding:

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:

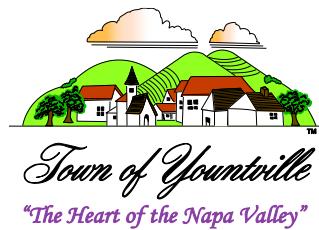
1. Stating in a written document your attitudes, expectations, objectives and guidelines for the investment of all assets.
2. Setting forth an investment structure for managing your portfolio. This structure includes various asset classes, investment management styles, asset allocation and acceptable 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:

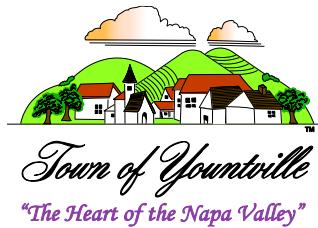
The following asset classes and security types have been approved by HighMark for use in client portfolios:

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 Depository 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.

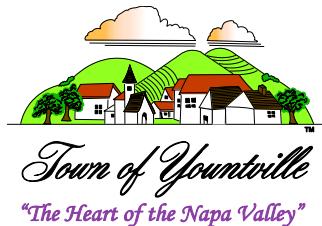
Communication:

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.

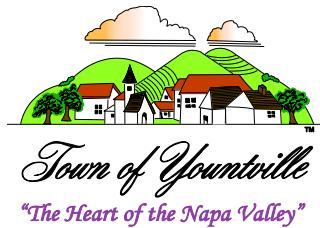
Purpose:

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

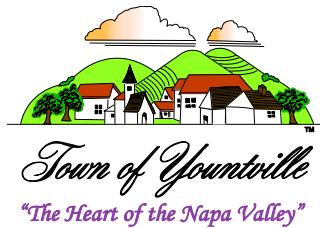
The Public Educational and Government Access Fund (PEG) has a restricted fund balance for PEG Fees, derived from a 1% charge that the Town's cable franchise operator collects and remits to the Town. PEG Fees can only be used to cover capital expenses for public access television, and are prohibited from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

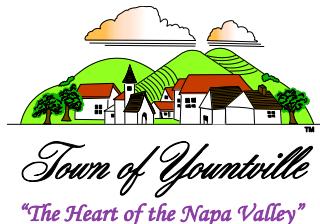
The Town Council has made a commitment to funding PERS UAAL and has established a Pension Rate Stabilization Plan IRC Section 115 Irrevocable Trust Fund to deposit these funds. There may, however, be a time when the Town is holding funds pending transfer to the PERS UAAL Trust and those funds would be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

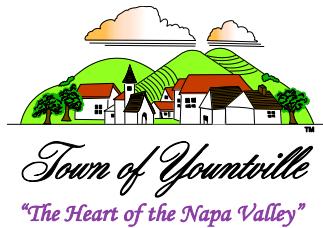
The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs or revenue shortfalls that were not anticipated at the adoption of the Town's operating budget. As of December 4, 2018, this amount has been established at 5% of planned expenditures.

- 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, 2020, this amount has been established at \$200,000.

- 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, 2020, this amount has been established at \$200,000.



- 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 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 2020/2021 Adopted Budget

Prior Year Revised Appropriation Limit [4] \$ 11,585,153

Allowed Compounded Percentage Increase from Prior Year [1]

Statewide Per Capita Personal Income	3.960%
County Population Growth From State Dept of Finance	-0.510%
Compounded Percentage as an Adjustment Factor	<u>3.326%</u>

Growth Factor Adjustment Amount to Appropriation Limit 385,326

Current Year Appropriation Limit From Growth Factors

Annual Other Adjustments to Limit [1]

Current Year Appropriations Limit

<u>11,970,479</u>
<u>4,500,000</u>
<u>16,470,479</u>

Current Year Adopted Budget Appropriations From Proceeds of Taxes [2]

Proceeds of Taxes From Adopted Budget [3]	8,110,000
Less Allowable Exclusion of Certain Appropriations [3]	<u>(1,735,065)</u>

Current Year Appropriations Subject to Appropriation Limit 6,374,935

Current Year Appropriations Under the Appropriation Limit \$ (10,095,544)
Percentage Under the Limit -61.29%

(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	2,176,000	8,110,000	10,286,000
Special Revenue Funds	11,125,481	-	11,125,481
Total Proceeds and Non Proceeds of Taxes	13,301,481	8,110,000	21,411,481

Summary of Exclusions	
Court Order Costs	-
Federal Mandates	132,983
Qualified Capital Outlay Over \$100,000 and 10+ year life	1,602,082
Qualified Debt Service	-
Total Exclusions to Appropriations Subject to Limit	1,735,065

(4) Adjustments to prior year calculation of Appropriations Limit due use of appropriate growth factors from FY 1987-1988 to FY 2016-2017. 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 2018, increasing the override by \$3,000,000 to \$4,500,000,000 in FY 2019/2020 with annual increases which is in effect through June 30, 2024.

The annual increase is based on the percentage growth in TOT revenues. In fiscal year 2019/2020, due to the COVID 19 impact, TOT revenues decreased. The override remains at \$4,500,000 for fiscal year 2020/2021.



Appropriations Limit Calculation
Fiscal Year 2020/2021 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	10,286,000.00	2,176,000.00	8,110,000.00
02	OPEB (Retiree Benefits)	145,000.00	145,000.00	-
03	PERS UAAL Reserve	277,080.00	277,080.00	-
04	Emergency Reserve Fund	20,000.00	20,000.00	-
05	Revenue Stabilization Fund	20,000.00	20,000.00	-
20	State Gas Tax	72,868.00	72,868.00	-
21	Public Educational & Govmnt TV	13,750.00	13,750.00	-
22	Tourism Improvement District	880,000.00	880,000.00	-
23	Public Art Program Fee Fund	21,000.00	21,000.00	-
24	Housing Grant Fund	520,500.00	520,500.00	-
25	Measure T Transportation Imp	510,000.00	510,000.00	-
26	SB1, 2017 Road Repair Act	50,658.00	50,658.00	-
30	CASp Certification and Training Fund	1,500.00	1,500.00	-
50	Capital Project	678,500.00	678,500.00	-
53	2013 Lease Bond-Town Hall/M&Y	321,213.00	321,213.00	-
54	2017 Lease Bond-CommCtr Rfnd	541,869.00	541,869.00	-
57	Drought Water Reserve	15,000.00	15,000.00	-
60	Water Capital Improvement	122,790.00	122,790.00	-
61	Water Utility Operations	1,438,420.00	1,438,420.00	-
62	Wastewater Utility Operations	2,328,309.00	2,328,309.00	-
63	Joint Treatment Capital Fund	2,116,974.00	2,116,974.00	-
64	Wastewater Utility Capital	353,000.00	353,000.00	-
70	Housing Opportunities Fund	179,000.00	179,000.00	-
71	Measure S, Affordable and Workforce Housing	442,000.00	442,000.00	-
75	Measure A Maintenance Fund	25,000.00	25,000.00	-
81	Facilities Repair/Replacement	15,000.00	15,000.00	-
82	Fleet,Tools,Equip Repair/Replc	15,000.00	15,000.00	-
95	Tallent Lane Benefit District	250.00	250.00	-
96	Mesa Ct Drainage Benefit Dist	800.00	800.00	-
Total Revenues, Transfers In and Other Sources		21,411,481.00	13,301,481.00	8,110,000.00

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

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**Appropriations Limit Calculation
Fiscal Year 2020/2021 Adopted Budget**

Revenue for Proceeds of Taxes

LOCC Worksheet #1

Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
Total Revenues, Transfers In and Other Sources	21,411,481.00	13,301,481.00	8,110,000.00

Interest Allocation - From Worksheet #4 and applied to Funds above

Fund: 01 - GENERAL FUND	45,000	31,602.00	13,398.00
Fund: 02 - OPEB (RETIREE BENEFITS)	1,000	702.00	298.00
Fund: 03 - PERS UAL RESERVES	1,000	702.00	298.00
Fund: 04 - EMERGENCY RESERVES	20,000	14,045.00	5,955.00
Fund: 05 - REVENUE STABILIZATION	20,000	14,045.00	5,955.00
Fund: 20 - STATE GAS TAX	500	351.00	149.00
Fund: 21 - PUBLIC EDUCATIONAL & GOVMNT TV	250	176.00	74.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	5,000	3,511.00	1,489.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	1,000	702.00	298.00
Fund: 24 - HOUSING GRANT FUND	500	351.00	149.00
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	250	176.00	74.00
Fund: 50 - CAPITAL PROJECT	20,000	14,045.00	5,955.00
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	2,500	1,756.00	744.00
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	2,500	1,756.00	744.00
Fund: 57 - DRAUGHT WATER RESERVE	15,000	10,534.00	4,466.00
Fund: 60 - WATER CAPITAL IMPROVEMENTS	5,000	3,511.00	1,489.00
Fund: 61 - WATER UTILITY OPERATIONS	200	140.00	60.00
Fund: 62 - WASTEWATER UTILITY OPERATION	15,000	10,534.00	4,466.00
Fund: 63 - JOINT TREATMENT CAPITAL FUND	25,000	17,557.00	7,443.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	3,000	2,107.00	893.00
Fund: 70 - HOUSING OPPORTUNITES FUND	4,000	2,809.00	1,191.00
Fund: 71 - MEASURE S WORKFORCE HSG FUND	4,500	3,160.00	1,340.00
Fund: 75 - MEASURE A MAINTENANCE FUND	5,000	3,511.00	1,489.00
Fund: 81 - FACILITIES REPAIR/REPLACEMENT	15,000	10,534.00	4,466.00
Fund: 82 - FLEET,TOOLS,EQUIP REPAIR/REPLC	15,000	10,534.00	4,466.00
Fund: 95 - TALLENT LANE BENEFIT DISTRICT	250	176.00	74.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	800	562.00	238.00
Total Interest Allocation	227,250	159,589	67,661

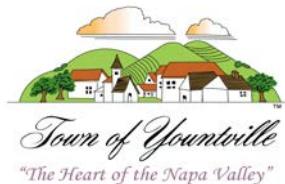


Appropriations Limit Calculation
Fiscal Year 2020/2021 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1.1

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]	Appropriations From	
					Non-Proceeds of Taxes	Proceeds of Taxes
GENERAL FUND						
01 General Fund	10,286,000	10,138,666	147,334	10,286,000	2,176,000	8,110,000
TOTAL GENERAL FUND REVENUES	10,286,000	10,138,666	147,334	10,286,000	2,176,000	8,110,000
Special Revenue Funds						
02 OPEB (Retiree Benefits)	145,000	144,000	1,000	145,000	145,000	-
03 PERS UAAL Reserve	277,080	276,080	1,000	277,080	277,080	-
04 Emergency Reserve	20,000	-	20,000	20,000	20,000	-
05 Revenue Stabilization	20,000	1,000,000	(980,000)	20,000	20,000	-
20 State Gas Tax	72,868	72,000	868	72,868	72,868	-
21 Public Educational & Govmnt TV	13,750	5,000	8,750	13,750	13,750	-
22 Tourism Improvement District	880,000	916,250	(36,250)	880,000	880,000	-
23 Public Art Program Fee Fund	21,000	34,150	(13,150)	21,000	21,000	-
24 Housing Grant Fund	520,500	520,000	500	520,500	520,500	-
25 Measure T Transportation Imp	510,000	510,000	-	510,000	510,000	-
26 SB1, 2017 Road Repair Act	50,658	50,000	658	50,658	50,658	-
30 CASp Certification and Training Fund	1,500	1,500	-	1,500	1,500	-
50 Capital Project	678,500	1,017,000	(338,500)	678,500	678,500	-
53 2013 Lease Bond-Town Hall/M&Y	321,213	358,713	(37,500)	321,213	321,213	-
54 2017 Lease Bond-CommCtr Rfnd	541,869	543,369	(1,500)	541,869	541,869	-
57 Drought Water Reserve	15,000	-	15,000	15,000	15,000	-
60 Water Capital Improvement	122,790	1,358,680	(1,235,890)	122,790	122,790	-
61 Water Utility Operations	1,438,420	1,554,624	(116,204)	1,438,420	1,438,420	-
62 Wastewater Utility Operations	2,328,309	3,572,151	(1,243,842)	2,328,309	2,328,309	-
63 Joint Treatment Capital Fund	2,116,974	1,050,661	1,066,313	2,116,974	2,116,974	-
64 Wastewater Utility Capital	353,000	340,170	12,830	353,000	353,000	-
70 Housing Opportunity Fund	179,000	229,400	(50,400)	179,000	179,000	-
71 Measure S, Affordable and Workforce Ho	442,000	100,000	342,000	442,000	442,000	-
75 Measure A Maintenance Fund	25,000	20,000	5,000	25,000	25,000	-
81 Facilities Repair/Replacement	15,000	100,000	(85,000)	15,000	15,000	-
82 Fleet,Tools,Equip Repair/Replc	15,000	-	15,000	15,000	15,000	-
95 Tallent Lane Benefit District	250	-	250	250	250	-
96 Mesa Ct Drainage Benefit Dist	800	-	800	800	800	-
Total Special Revenue Funds	11,125,481	13,773,748	(2,648,267)	11,125,481	11,125,481	-
Total All Funds	21,411,481	23,912,414	(2,500,933)	21,411,481	13,301,481	8,110,000
	-	-	-	-	-	-



Appropriations Limit Calculation Fiscal Year 2020/2021 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
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Summary of All Funds

Total Revenue & Other Sources	21,411,481	13,301,481	8,110,000
Total Expense and Other Uses	23,912,414	15,949,748	7,962,666
Addition or (Use) of Reserves or Fund Balance	(2,500,933)	(2,648,267)	147,334
Total Fund Appropriations & Other Uses	21,411,481	13,301,481	8,110,000
	0	-	0

Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	10,286,000	2,176,000	8,110,000
Expense			
Total Expense & Other Uses	10,138,666	2,176,000	7,962,666
Addition or (Use of Reserves) or Fund Balance	147,334	-	147,334
Total Fund Appropriations & Other Uses	10,286,000	2,176,000	8,110,000
	(0)	-	(0)

Fund: 02 - OPEB (Retiree Benefits)

Total Revenue & Other Sources	145,000	145,000	-
Total Expense & Other Uses	144,000	144,000	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	145,000	145,000	-

Fund: 03 - PERS UAAL

Total Revenue & Other Sources	277,080	277,080	-
Total Expense & Other Uses	276,080	276,080	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	277,080	277,080	-

Fund: 04 - Emergency Reserve

Total Revenue & Other Sources	20,000	20,000	-
Total Expense & Other Uses			

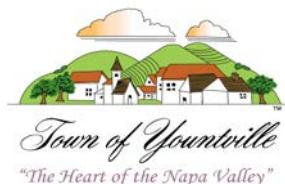


Appropriations Limit Calculation Fiscal Year 2020/2021 Adopted Budget

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	20,000	20,000	-
Total Fund Appropriations & Other Uses	20,000	20,000	-
	-	-	-
Fund: 05 - Revenue Stabilization			
Total Revenue & Other Sources	20,000	20,000	-
Total Expense & Other Uses	1,000,000	1,000,000	-
Addition or (Use of Reserves) or Fund Balance	(980,000)	(980,000)	-
Total Fund Appropriations & Other Uses	20,000	20,000	-
	-	-	-
Fund: 20 - State Gas Tax			
Total Revenue & Other Sources	72,868	72,868	-
Total Expense & Other Uses	72,000	72,000	-
Addition or (Use of Reserves) or Fund Balance	868	868	-
Total Fund Appropriations & Other Uses	72,868	72,868	-
	-	-	-
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	880,000	880,000	-
Total Expense & Other Uses	916,250	916,250	-
Addition or (Use of Reserves) or Fund Balance	(36,250)	(36,250)	-
Total Fund Appropriations & Other Uses	880,000	880,000	-
	-	-	-
Fund: 23 - Public Art Program Fee Fund			
Total Revenue & Other Sources	21,000	21,000	-
Total Expense & Other Uses	34,150	34,150	-
Addition or (Use of Reserves) or Fund Balance	(13,150)	(13,150)	-



Appropriations Limit Calculation Fiscal Year 2020/2021 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 Fund Appropriations & Other Uses	21,000	21,000	-
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	510,000	510,000	-
Total Expense & Other Uses	510,000	510,000	-
Addition or (Use of Reserves) or Fund Balance	-	-	-
Total Fund Appropriations & Other Uses	510,000	510,000	-
Fund: 26 - SB1, Road Repair Act			
Total Revenue & Other Sources	50,658	50,658	-
Total Expense & Other Uses	50,000	50,000	-
Addition or (Use of Reserves) or Fund Balance	658	658	-
Total Fund Appropriations & Other Uses	50,658	50,658	-
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	678,500	678,500	-
Total Expense & Other Uses	1,017,000	1,017,000	-
Addition or (Use of Reserves) or Fund Balance	(338,500)	(338,500)	-
Total Fund Appropriations & Other Uses	678,500	678,500	-



Appropriations Limit Calculation Fiscal Year 2020/2021 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: 53 -2013 Lease Bond-Town Hall/M&Y			
Total Revenue & Other Sources	321,213	321,213	-
Total Expense & Other Uses	358,713	358,713	-
Addition or (Use of Reserves) or Fund Balance	(37,500)	(37,500)	-
Total Fund Appropriations & Other Uses	321,213	321,213	-
Fund: 54 -2017 Lease Bond-Comm Ctr Refund			
Total Revenue & Other Sources	541,869	541,869	-
Total Expense & Other Uses	543,369	543,369	-
Addition or (Use of Reserves) or Fund Balance	(1,500)	(1,500)	-
Total Fund Appropriations & Other Uses	541,869	541,869	-
Fund: 57 - Drought Water Reserve			
Total Revenue & Other Sources	15,000	15,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	15,000	15,000	-
Total Fund Appropriations & Other Uses	15,000	15,000	-
Fund: 60 - Water Capital Improvement			
Total Revenue & Other Sources	122,790	122,790	-
Total Expense & Other Uses	1,358,680	1,358,680	-
Addition or (Use of Reserves) or Fund Balance	(1,235,890)	(1,235,890)	-
Total Fund Appropriations & Other Uses	122,790	122,790	-
Fund: 61 - Water Utility Operations			
Total Revenue & Other Sources	1,438,420	1,438,420	-
Total Expense & Other Uses	1,554,624	1,554,624	-
Addition or (Use of Reserves) or Fund Balance	(116,204)	(116,204)	-
Total Fund Appropriations & Other Uses	1,438,420	1,438,420	-
Fund: 62 - Wastewater Utility Operations			



Appropriations Limit Calculation Fiscal Year 2020/2021 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	2,328,309	2,328,309	-
Total Expense & Other Uses	3,572,151	3,572,151	-
Addition or (Use of Reserves) or Fund Balance	(1,243,842)	(1,243,842)	-
Total Fund Appropriations & Other Uses	2,328,309	2,328,309	-
 Fund: 63 - Joint Treatment Capital Fund			
Total Revenue & Other Sources	2,116,974	2,116,974	-
Total Expense & Other Uses	1,050,661	1,050,661	-
Addition or (Use of Reserves) or Fund Balance	1,066,313	1,066,313	-
Total Fund Appropriations & Other Uses	2,116,974	2,116,974	-
 Fund: 64 - Wastewater Utility Capital			
Total Revenue & Other Sources	353,000	353,000	-
Total Expense & Other Uses	340,170	340,170	-
Addition or (Use of Reserves) or Fund Balance	12,830	12,830	-
Total Fund Appropriations & Other Uses	353,000	353,000	-
 Fund: 70 - Housing Opportunity Fund			
Total Revenue & Other Sources	179,000	179,000	-
Total Expense & Other Uses	229,400	229,400	-
Addition or (Use of Reserves) or Fund Balance	(50,400)	(50,400)	-
Total Fund Appropriations & Other Uses	179,000	179,000	-
 Fund: 71 - Measure S; Affordable and Workforce Housing			
Total Revenue & Other Sources	442,000	442,000	-
Total Expense & Other Uses	100,000	100,000	-
Addition or (Use of Reserves) or Fund Balance	342,000	342,000	-
Total Fund Appropriations & Other Uses	442,000	442,000	-
 Fund: 75 - Measure A Maintenance Fund			
Total Revenue & Other Sources	25,000	25,000	-



Appropriations Limit Calculation
Fiscal Year 2020/2021 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	20,000	20,000	-
Addition or (Use of Reserves) or Fund Balance	5,000	5,000	-
Total Fund Appropriations & Other Uses	25,000	25,000	-
	-	-	-
Fund: 81 - Facilities Repair/Replacement			
Total Revenue & Other Sources	15,000	15,000	-
Total Expense & Other Uses	100,000	100,000	-
Addition or (Use of Reserves) or Fund Balance	(85,000)	(85,000)	-
Total Fund Appropriations & Other Uses	15,000	15,000	-
	-	-	-
Fund: 82 - Fleet, Tools, Equip Repair/Replace			
Total Revenue & Other Sources	15,000	15,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	15,000	15,000	-
Total Fund Appropriations & Other Uses	15,000	15,000	-
	-	-	-
Fund: 95 - Talent Lane Benefit District			
Total Revenue & Other Sources	250	250	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	250	250	-
Total Fund Appropriations & Other Uses	250	250	-
	-	-	-
Fund: 96 - Mesa Ct Benefit District			
Total Revenue & Other Sources	800	800	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	800	800	-
Total Fund Appropriations & Other Uses	800	800	-
	-	-	-



Appropriations Limit Calculation
Fiscal Year 2020/2021 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	Arts
GENERAL FUND						
01 0000 3320 Elec. Veh. Charging Station	600.00					
01 2115 3110 Building Permits	80,000.00	80,000.00				
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	21,000.00	21,000.00				
01 2115 3606 Conditional Use Permit Fee	25,500.00	25,500.00				
01 2115 3611 Multi Residential	20,000.00	20,000.00				
01 2115 3615 Way Finding Signage Fees	11,000.00	11,000.00				
01 2115 3625 Parking Mgmt-Vehicle Reg Fee	62,500.00	62,500.00				
01 2115 3635 Parking Mgmt-Off Site Parking	8,500.00	8,500.00				
01 4301 3199 Encroachment Permit	6,000.00			6,000.00		
01 4301 3602 Engineering Service Charge	2,500.00			2,500.00		
01 4320 3191 Tree Removal In Lieu Fee	2,000.00			2,000.00		
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	98,000.00				98,000.00	
01 5408 3312 Community Hall Rental	42,000.00				42,000.00	
01 5408 3313 Community Center Rental	20,000.00				20,000.00	
01 5408 3314 Other Facility Rental Charges	28,000.00				28,000.00	
01 5409 3534 Afterschool Program	40,000.00				40,000.00	
01 5410 3530 Class Fees	60,000.00				60,000.00	
01 5410 3539 Excursion Fees	17,000.00				17,000.00	
01 5412 3532 Sports Program Fees	5,000.00				5,000.00	
01 5413 3531 Events Fees	4,500.00				4,500.00	
Total General Fund	621,850.00	275,250.00	600.00	10,500.00	335,500.00	-
Other Funds						
Fund 23 - Public Art Program Fee Fund	20,000.00					20,000.00
Total Estimate of User Fees	641,850.00	275,250.00	600.00	10,500.00	335,500.00	20,000.00
Current Year Adopted Budget relating to User Fees						
General Fund Operations	5,206,618.00	1,032,021.00	1,812,863.00	744,099.00	1,617,635.00	
Other Funds Operations	10,000.00					10,000.00
User Fees (Under) or in Excess of Costs	(4,574,768.00)	(756,771.00)	(1,812,263.00)	(733,599.00)	(1,282,135.00)	10,000.00

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



Appropriations Limit Calculation Fiscal Year 2020/2021 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	65,867	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	<u>67,116</u>	Portion of contract payments
Unemployment Claims	-	
Total Federal Mandates paid from Proceeds of Taxes	<u>132,983</u>	
Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)		
Capital Outlay Debt Service		
2013 Lease Revenue Bonds	358,713	
2017 Lease Revenue Bonds	<u>543,369</u>	
	<u>902,082</u>	
Capital Projects [2]		
PK-0003 - Multi-use Path from Oak Circle to Mission	500,000	
PK-0024 - Restroom Construction at Yountville Community Park	200,000	
	-	
Total Qualified Capital Outlays Paid From Proceeds of Taxes	<u>700,000</u>	All or portions of eligible projects funded from Proceeds of Taxes
Qualified Debt Service		
Total Qualified Debt Service Paid From Proceeds of Taxes	<u>-</u>	
Total Exclusions	<u>1,735,065</u>	



Appropriations Limit Calculation Fiscal Year 2020/2021 Adopted Budget

Exclusions to Appropriations Limit

LOCC Worksheet #3

	Exclusions	Comments
[1] Includes proportional Town share of contract obligations to the Napa County Sheriff and CalFire		
Town Payroll Taxes funded from Proceeds of Taxes		
General Fund	-	
Unemployment Reimbursement (Insurance Fund)	-	
Napa County Sheriff		
Fair Labor Standards Act Payments	17,551	
Medicare Payments	7,859	
Unemployment Payments	-	
Total Federal Mandates	25,410	
CalFire		
Fair Labor Standards Act Payments	48,316	
Medicare Payments	59,257	
Unemployment Payments	-	
Total Federal Mandates	107,573	
Total All Federal Mandates	132,983	
[2] Capital Projects funded from Proceeds of Taxes		
	General Fund	
2013 Lease Revenue Bonds	358,713	
2017 Lease Revenue Bonds	543,369	
PK-0003 - Pedestrian Path - Oak Circle - Mission	500,000	
CP-2020 - ADA Accessibility Improvements	200,000	
Totals	1,602,082	

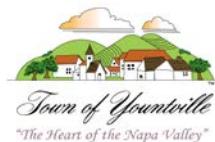


Appropriations Limit Calculation Fiscal Year 2020/2021 Adopted Budget

Interest Allocation

LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	8,110,000	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	<u>(1,735,065)</u>	From Worksheet #3
Net Invested Proceeds of Taxes	<u>6,374,935</u>	
 Total Revenues, Other Sources and Use of Reserves	 21,411,481	 From Worksheet #1
 Net Proceeds of Taxes as Percentage of Revenues & Other Sources	 29.77%	
 Interest Earnings	 227,250	 From Worksheet #1
 Interest Earned from Net Proceeds of Taxes	 67,660	 To Worksheet #1



Appropriation Limit Adjustments Fiscal Year 2020/2021

Annual Allowed Growth

LOCC Worksheet #5 - #6

Appropriation Limit Fiscal Year	Percent Change Factors (A) Per Capita Personal Income	Annual Non- Residential Assessed Valuation Growth Change	Percent Change in Population (B) Yountville	Napa County	(A) x (B) Allowed Annual Percent Growth in Appropriations Limit	Current Fiscal Year Adjustment	Appropriations Limit with Growth Factors	Voter Approved Override	Applied Appropriations Limit
1978-1979							322,414		
1979-1980	1.1017		1.0158		1.1191	38,402	360,816		360,816
1980-1981	1.1211		0.9808		1.0996	35,928	396,744		396,744
1981-1982	1.0912		0.9866		1.0766	30,382	427,126		427,126
1982-1983	1.0679		1.0561		1.1278	54,591	481,716		481,716
1983-1984	1.0235		1.0210		1.0450	21,674	503,390		503,390
1984-1985	1.0474		0.9977		1.0450	22,648	526,038		526,038
1985-1986	1.0374		1.0210		1.0592	31,134	557,172	300,000	857,172
1986-1987	1.0230		1.0026		1.0257	14,297	571,469	300,000	871,469
1987-1988#	1.0348		1.0196		1.0551	31,478	602,947	500,000	1,102,947
1988-1989*	1.0466		1.0104		1.0575	34,660	637,607	500,000	1,137,607
1989-1990*	1.0519		1.0171		1.0699	44,561	682,168	500,000	1,182,168
1990-1991^	1.0421		1.0560		1.1005	68,529	750,697	500,000	1,250,697
1991-1992^	1.0414		1.0294		1.0720	54,063	804,760	700,000	1,504,760
1992-1993+	1.0096		1.0209		1.0307	24,707	829,466	700,000	1,529,466
1993-1994^	1.0272		1.0283		1.0563	46,674	876,140	700,000	1,576,140
1994-1995+	1.0129		1.0143		1.0274	23,993	900,133	700,000	1,600,133
1995-1996+	1.3503		1.0176		1.3741	336,708	1,236,841	300,000	1,536,841
1996-1997+	1.0936		1.0149		1.1099	135,922	1,372,764	300,000	1,672,764
1997-1998*	1.0467		1.0224		1.0701	96,294	1,469,058	300,000	1,769,058
1998-1999#	1.0725		1.0461		1.1219	179,140	1,648,198	300,000	1,948,198
1999-2000#	1.3604		1.0390		1.4135	681,457	2,329,655	900,000	3,229,655
2000-2001+	1.0696		1.0277		1.0992	231,167	2,560,821	900,000	3,460,821
2001-2002*	1.0782		1.0076		1.0864	221,240	2,782,062	900,000	3,682,062
2002-2003+	1.0109		1.0648		1.0764	212,441	2,994,502	900,000	3,894,502
2003-2004*	1.0231		1.0134		1.0368	110,226	3,104,729	900,000	4,004,729
2004-2005+	1.0500		1.0115		1.0621	192,695	3,297,423	900,000	4,197,423
2005-2006+	1.1027		1.0117		1.1156	381,187	3,678,610	900,000	4,578,610
2006-2007*	1.0396		1.0110		1.0510	187,741	3,866,351	900,000	4,766,351
2007-2008*	1.0442		1.0123		1.0570	220,551	4,086,902	900,000	4,986,902
2008-2009*	1.0429	1.0021	1.0041	1.0109	1.0543	221,786	4,308,689	900,000	5,208,689
2009-2010+	1.0062	1.0153	1.0886	1.0140	1.0295	127,167	4,435,856	900,000	5,335,856
2010-2011+	0.9746	1.0775	1.0081	1.0096	1.0878	389,663	4,825,519	900,000	5,725,519
2011-2012^	1.0251	1.0209	1.0313	1.0097	1.0572	275,950	5,101,470	900,000	6,001,470
2012-2013*	1.0377	1.0049	1.0055	1.0077	1.0457	233,088	5,334,557	900,000	6,234,557
2013-2014*	1.0512	1.0175	1.0000	1.0047	1.0561	299,485	5,634,043	900,000	6,534,043
2014-2015#	0.9977	1.0004	1.0070	1.0038	1.0074	41,708	5,675,751	1,500,000	7,175,751
2015-2016^	1.0382	1.0111	1.0149	1.0094	1.0537	304,613	5,980,363	1,500,000	7,480,363
2016-2017*	1.0537	1.0006	1.0060	1.0081	1.0622	372,188	6,352,551	1,500,000	7,852,551
2017-2018*	1.0369	1.0000	0.9707	1.0037	1.0407	258,781	6,611,332	1,500,000	8,111,332
2018-2019*	1.0367	1.0000	0.9732	0.9965	1.0331	218,647	6,829,979	1,500,000	8,329,979
2019-2020*	1.0385	1.0022	0.9986	0.9989	1.0374	255,152	7,085,131	4,500,000	11,585,131
2020-2021^	1.0396	1.0234	0.9949	0.9939	1.0333	235,640	7,320,771	4,500,000	11,820,771

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

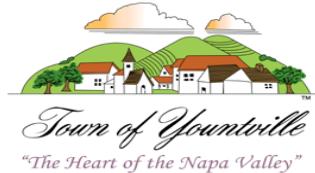


Appropriation Limit Adjustments Fiscal Year 2020/2021

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	96-67		\$ 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	\$ 1,038,029,883	\$ 63,766,003	7.4%	0.22%	1.0022
2019 TO 2020	20-21	21-22	\$ 24,275,333	\$ 1,038,029,883	\$ -	0.0%	2.34%	1.0234



Appropriations Limit Calculation Fiscal Year 2020/2021 Adopted Budget

Appropriations Limit Calculation

LOCC Worksheet #7

	Amount
Prior Year Revised Appropriations Limit	\$ 11,585,153
Revised Growth Factors Percent Change in Statewide Per Capita Personal Income	3.960%
Town Population Growth From State Dept of Finance	-0.51%
Compounded Total Percentage Adjustment Factor	3.326%
Total Revised Annual Change	\$ 385,326
FY 2020/2021 Appropriations Limit from Growth Factors	\$ 11,970,479

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 2020/2021 Appropriations Limit	\$ 16,470,479



Appropriations Limit Calculation Fiscal Year 2020/2021 Adopted Budget

Adjustments to Appropriations Limit

LOCC Worksheet #7.1

Other Adjustments to Limit

	Amount	Comments
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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 2019/2020 with annual increases which is in effect through June 2024. The annual increase is based on the percentage growth in TOT revenue

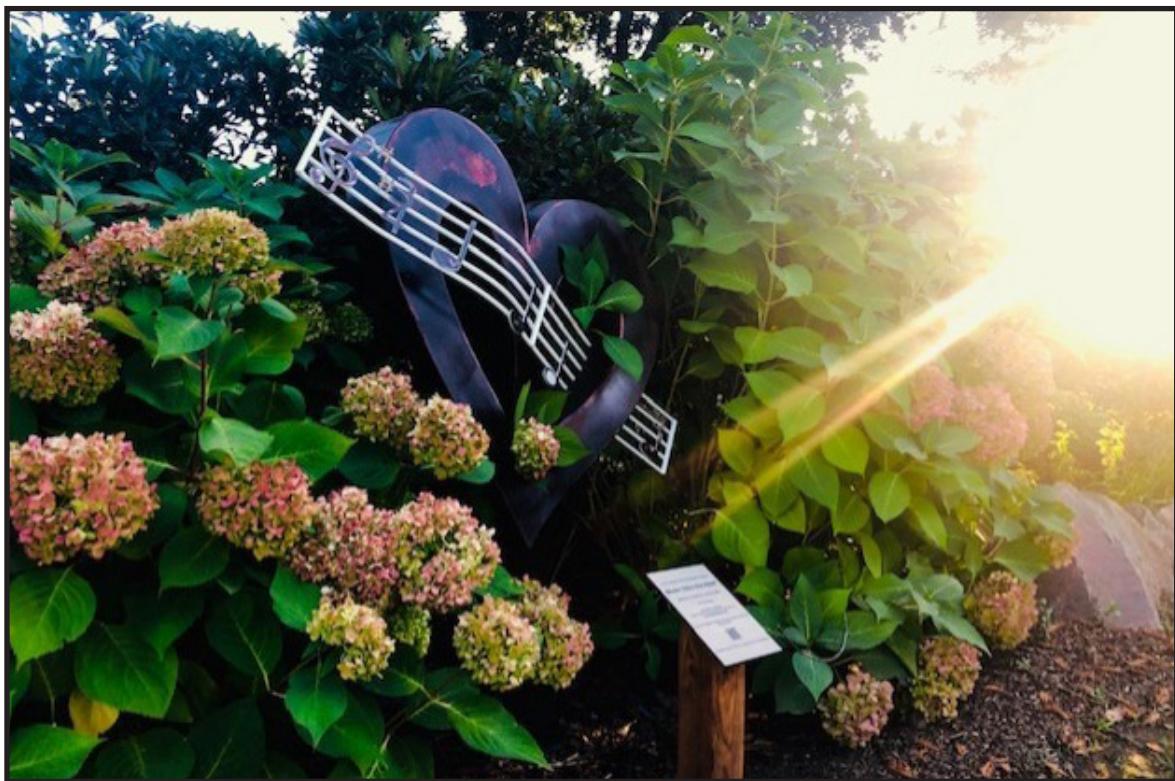


Appropriations Limit Calculation
Fiscal Year 2020/2021 Adopted Budget

Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 8,110,000
Less Allowed Exclusions (From Worksheet #3)	(1,735,065)
Current Year Appropriations Subject to Limit	\$ 6,374,935
Current Year Appropriations Limit (From Worksheet #7)	16,470,479
Current Year Appropriations Over or (Under) Limit	\$ (10,095,544)
Percentage Over or (Under) Limit	-61.29%





Town of Yountville
"The Heart of the Napa Valley"

General Fund Overview

General Fund Summary

General Fund Revenue

General Fund Expenditures

Town of Yountville
GENERAL FUND SUMMARY
Fiscal Year 2020/2021

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 8,946,824	\$ 9,434,425	\$ 1,974,726	\$ 4,255,164	\$ 4,195,347
REVENUE					
Property Tax	1,651,669	1,730,577	1,593,500	1,934,500	1,755,548
Sales Tax	1,369,362	1,289,449	1,377,000	1,171,153	1,087,000
Other Taxes	140,265	165,867	181,000	189,494	144,452
Transient Occupancy Tax	6,337,525	7,536,887	7,000,000	5,475,000	5,250,000
Licenses & Permits	132,806	151,295	70,250	103,133	115,250
Fines & Forfeitures	15,206	57,110	3,500	20,650	3,500
Investment Earnings	38,515	162,563	85,000	50,000	45,000
Rents & Concessions	275,548	240,668	267,500	267,500	317,500
Intergovernmental	139,273	150,213	124,700	161,447	135,500
Parks & Recreation Fees	341,590	390,193	305,500	315,570	224,500
Charges for Services	407,207	232,997	167,300	223,209	196,000
Miscellaneous Revenue	698,857	163,827	88,420	55,281	70,000
Total Revenue	\$ 11,547,823	\$ 12,271,647	\$ 11,263,670	\$ 9,966,937	\$ 9,344,250
EXPENDITURES					
General Government	2,059,730	2,211,019	2,553,599	2,524,535	2,518,415
Housing	39,721	-	-	-	-
Planning & Building	1,064,488	1,153,909	1,157,979	1,242,452	1,032,021
Public Safety	1,497,823	1,535,756	1,659,636	1,659,636	1,812,863
Public Works	1,785,299	1,835,868	2,161,761	2,158,059	2,210,966
Parks & Recreation	1,684,997	1,838,997	1,848,784	1,818,457	1,617,635
Total Expenditures	\$ 8,132,058	\$ 8,575,549	\$ 9,381,759	\$ 9,403,139	\$ 9,191,900
Revenue Less Expenditures before Transfers	\$ 3,415,765	\$ 3,696,097	\$ 1,881,911	\$ 563,798	\$ 152,350
INTERFUND TRANSFERS - IN/(OUT)					
Retiree Health Insurance (OPEB) (02)*	(127,000)	(639,000)	(139,000)	(130,000)	-
Pers UAAL Reserve (03)	(900,000)	(814,326)	(350,000)	(266,300)	-
Emergency Reserve Fund (04)****	-	(2,000,000)	-	-	-
Revenue Stabilization Fund (05)*****	-	(2,000,000)	-	700,000	1,000,000
Facilities Repair and Replacement Fund (81)	(312,000)	(567,118)	(225,000)	-	-
Fleet Tools and Equipment Fund (82)	(340,972)	(620,792)	(100,000)	-	-
Tourist Business Improvement District (22)	9,612	12,564	11,667	9,125	8,750
Housing Opportunity Fund (70)	-	(1,758,789)	-	-	(15,000)
Town of Yountville Community Foundation	-	(15,218)	-	(5,586)	-
Capital Projects (50)	(438,584)	-	(100,000)	(100,000)	(100,000)
Debt Service - 2008 Lease Revenue Bonds (52)	(455,250)	325,193	-	-	-
Debt Service - 2013 Lease Revenue Bonds (53)	(180,970)	(251,328)	(281,085)	(281,085)	(289,397)
Debt Service - 2017 Lease Revenue Bonds (54)	(183,000)	(544,144)	(546,769)	(546,769)	(539,369)
Water Fund - Low Income Utility Subsidy (61)	-	(1,200)	(5,000)	(1,500)	(1,500)
Wastewater Fund - Low Income Utility Subsidy (62)	-	(1,200)	(5,000)	(1,500)	(1,500)
Total Transfers	\$ (2,928,164)	\$ (8,875,358)	\$ (1,740,187)	\$ (623,615)	\$ 61,984
Excess (Deficiency) After Transfers	\$ 487,601	\$ (5,179,261)	\$ 141,724	\$ (59,817)	\$ 214,334
■ ENDING FUND BALANCE	<u>\$ 9,434,425</u>	<u>\$ 4,255,164</u>	<u>\$ 2,116,450</u>	<u>\$ 4,195,347</u>	<u>\$ 4,409,681</u>
FUND BALANCE ALLOCATIONS					
Restricted-Arroyo Grande Affordable Housing**	1,493,905	-	-	-	-
Committed for Emergencies****	2,027,057	-	-	-	-
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Arts Programs***	15,218	-	-	-	-
Assigned for Budget Contingencies	193,820	432,171	469,088	-	459,595
Assigned for Legal Contingencies	250,000	250,000	250,000	250,000	200,000
Assigned for Revenue Stabilization*****	2,000,000	-	-	-	-
Assigned for Leave Buy Out	250,000	193,372	250,000	250,000	200,000
Assigned for Capital Projects	-	250,000	-	-	-
Assigned for Worker Comp Self Insured Retention	-	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	474,044	350,000	350,000	275,322	250,000
Assigned for Purchase of Y.E.S. Property	-	-	-	2,866,075	2,866,075
Unassigned Fund Balance	2,680,381	2,709,621	727,362	483,950	364,011
■ Total Fund Balance	<u>\$ 9,434,425</u>	<u>\$ 4,255,164</u>	<u>\$ 2,116,450</u>	<u>\$ 4,195,347</u>	<u>\$ 4,409,681</u>
COMBINED FUND BALANCES					
01 - General Fund Balance	9,434,425	4,255,164	2,116,450	4,195,347	4,409,681
02 - OPEB - Other Post Employment Benefits Fund	5,768	23,589	8,768	1,500	2,500
03 - PERS Unfunded Accrued Liability Reserve Fund	1,961	71,670	4,461	70,870	71,870
04 - Emergency Reserve Fund	-	2,003,070	2,000,000	2,023,070	2,043,070
05 - Revenue Stabilization Fund	-	2,003,070	2,000,000	1,323,070	343,070
Fund Balance Per Financial Statements (Combined)	<u>\$ 9,442,154</u>	<u>\$ 8,356,562</u>	<u>\$ 6,129,679</u>	<u>\$ 7,613,856</u>	<u>\$ 6,870,191</u>

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

**Moved to Fund 70 Housing Opportunities Fund in fiscal year 2018/19. Adjusted Beginning Fund Balance includes audit adjustment pertaining to prior fiscal year deferred inflows for the Housing Fund.

***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 2020/2021

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
PROPERTY TAX					
3001 Property Tax Secured	\$ 1,017,436	\$ 1,016,084	\$ 1,078,380	\$ 1,173,687	\$ 1,031,406
3002 Property Tax Unsecured	30,560	33,229	25,620	34,199	32,973
3003 Property Tax In Lieu (VLF Swap)	613,296	691,832	500,000	737,114	701,669
3009 Property Tax Collection Fee	(9,622)	(10,567)	(10,500)	(10,500)	(10,500)
Total Property Tax	\$ 1,651,669	\$ 1,730,577	\$ 1,593,500	\$ 1,934,500	\$ 1,755,548
SALES TAX					
3010 Sales Tax	1,334,238	1,263,631	1,357,000	1,151,153	1,067,000
3011 Sales Tax Public Safety	35,124	25,818	20,000	20,000	20,000
Total Sales Tax	\$ 1,369,362	\$ 1,289,449	\$ 1,377,000	\$ 1,171,153	\$ 1,087,000
OTHER TAXES					
3020 Franchise Fees	116,130	146,796	125,000	125,000	125,000
3021 Real Property Transfer Tax	24,135	19,071	56,000	64,494	19,452
Total Other Taxes	\$ 140,265	\$ 165,867	\$ 181,000	\$ 189,494	\$ 144,452
TRANSIENT OCCUPANCY TAX					
3030 Transient Occupancy Tax	6,337,525	7,536,887	7,000,000	5,475,000	5,250,000
Total Transient Occupancy Tax	\$ 6,337,525	\$ 7,536,887	\$ 7,000,000	\$ 5,475,000	\$ 5,250,000
LICENSES & PERMITS					
3105 Business License	18,662	22,553	17,000	18,000	18,000
3110 Building Permits	84,073	92,659	35,000	77,158	80,000
3120 Special Event Permit	6,297	8,913	7,500	7,500	7,500
3190 Tree Removal Permit	1,505	1,612	1,000	1,000	1,000
3191 Tree Removal In Lieu Fee	2,367	11,848	4,000	(8,724)	2,000
3192 Cannabis Delivery Permit	-	730	600	-	600
3195 Minor Home Occ Permit	-	390	150	186	150
3199 Encroachment Permit	19,903	12,590	5,000	8,013	6,000
Total Licenses & Permits	\$ 132,806	\$ 151,295	\$ 70,250	\$ 103,133	\$ 115,250
FINES & FORFEITURES					
3201 Vehicle Code Fines	4,606	4,210	1,000	1,000	1,000
3215 Abandoned Vehicle Fee	-	-	-	-	-
3220 Administrative Fines & Penalties	10,600	52,900	2,500	19,650	2,500
Total Fines & Forfeitures	\$ 15,206	\$ 57,110	\$ 3,500	\$ 20,650	\$ 3,500
INVESTMENT EARNINGS					
3301 Interest Income	38,515	162,563	85,000	50,000	45,000
Total Investment Earnings	\$ 38,515	\$ 162,563	\$ 85,000	\$ 50,000	\$ 45,000
RENTS & CONCESSIONS					
3310 Rental Government Buildings	146,500	146,500	146,400	146,400	213,400
3312 Community Hall Rental	53,682	40,250	40,000	40,000	42,000
3313 Community Center Rental	24,439	6,711	32,000	32,000	20,000
3314 Other Facility Rental Charges	31,223	25,733	35,000	35,000	28,000
3315 Park Rentals	15,530	14,253	13,500	13,500	13,500
3319 Concession Sales	3,298	2,754	-	-	-
3320 Elec. Veh. Charging Station	876	4,467	600	600	600
Total Rents & Concessions	\$ 275,548	\$ 240,668	\$ 267,500	\$ 267,500	\$ 317,500
INTERGOVERNMENTAL					
3401 State Motor Vehicle License Fee	1,545	1,408	1,500	2,300	2,000
3402 State COPS Grant	132,089	144,853	120,000	155,947	130,000
3406 State HOPTR	3,689	3,952	3,200	3,200	3,500
3409 Other State Revenues	1,950	-	-	-	-
Total Intergovernmental	\$ 139,273	\$ 150,213	\$ 124,700	\$ 161,447	\$ 135,500

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Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2020/2021

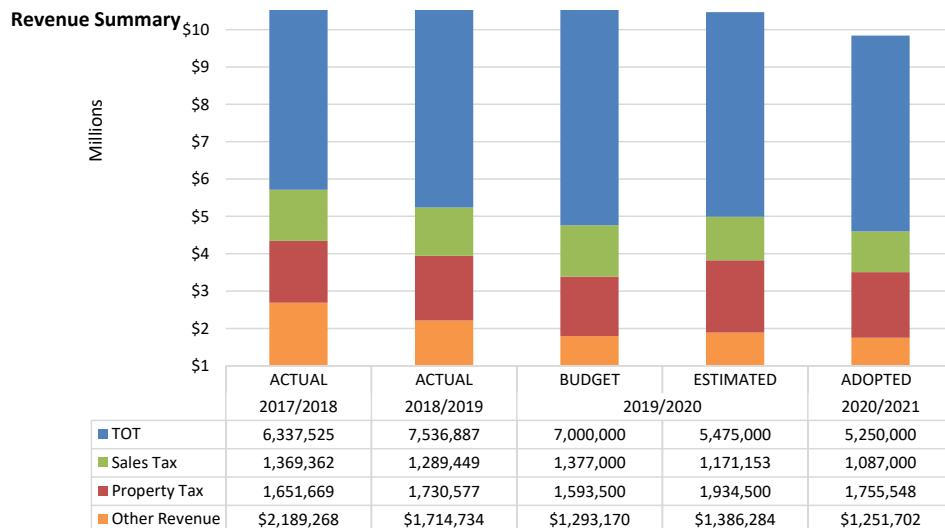
	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
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PARKS & RECREATION FEES					
3530 Class Fees	49,522	58,494	55,000	55,000	60,000
3531 Events Fees	28,947	15,418	7,000	16,700	4,500
3532 Sports Program Fees	4,032	7,821	4,500	4,870	5,000
3534 Afterschool Program	98,123	144,978	119,000	119,000	40,000
3536 Swim Pool Fees	21,463	10,926	-	-	-
3537 Swim Lesson Fees	9,026	1,272	-	-	-
3538 Camp Program Fees	111,347	114,683	95,000	95,000	98,000
3539 Excursion Fees	19,130	36,602	25,000	25,000	17,000
Total Parks & Recreation Fees	\$ 341,590	\$ 390,193	\$ 305,500	\$ 315,570	\$ 224,500
CHARGES FOR SERVICES					
3601 Planning Service Charge	93,271	56,242	45,000	61,010	45,000
3602 Engineering Service Charges	8,014	-	2,500	7,176	2,500
3605 Rental Registration	18,530	20,031	17,000	19,200	21,000
3606 Conditional Use Permit Monitoring Fee	582	22,226	23,800	25,268	25,500
3611 Plan Checks	64,317	52,821	25,000	28,410	20,000
3615 Way Finding Signage Fees	7,956	9,113	8,000	11,025	11,000
3625 Parking Mgmt - Vehicle Reg. Fee	9,934	22,626	35,000	62,216	62,500
3635 Parking Mgmt - Off Site Parking	17,818	48,007	11,000	8,400	8,500
3640 Storefront Display Monitoring	150	1,931	-	504	-
3701 Affordable Housing Fair Share Fee**	186,635	-	-	-	-
Total Charges for Services	\$ 407,207	\$ 232,997	\$ 167,300	\$ 223,209	\$ 196,000
MISCELLANEOUS REVENUE					
3800 Miscellaneous Revenue	559,517	19,801	5,500	9,442	1,000
3801 Refunds & Reimbursements	92,621	99,504	60,920	22,219	18,000
3802 Sale of Property & Equipment	465	8,780	-	-	-
3803 Donations & Contributions	-	-	4,500	4,500	7,500
3804 Art - Donations/Commissions	46,254	35,743	17,500	17,500	43,500
3806 Unclaimed Funds Revenue	-	-	-	1,620	-
Total Miscellaneous Revenue	\$ 698,857	\$ 163,827	\$ 88,420	\$ 55,281	\$ 70,000
TOTAL REVENUE					
	\$ 11,547,823	\$ 12,271,647	\$ 11,263,670	\$ 9,966,937	\$ 9,344,250

*PEG Fees moved to Fund 21- Restricted Fund

**Previously titled Housing In Lieu Fee

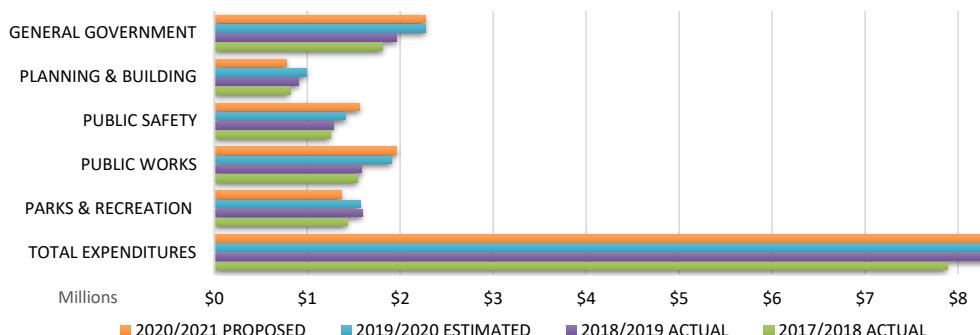


Town of Yountville
GENERAL FUND EXPENDITURES
Fiscal Year 2020/2021

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
GENERAL GOVERNMENT						
1001	Town Council/Mayor	105,830	119,023	148,277	109,670	142,160
1010	Non-Departmental	56,078	66,006	174,600	134,194	178,100
1011	Information Technology & Comm.	-	-	-	-	-
1015	Community Promotion	420,085	344,771	393,637	370,537	393,137
1101	Town Manager's Office	418,886	485,695	527,293	520,758	496,810
1102	Finance	506,395	683,854	598,682	596,109	586,435
1103	Risk Management	44,388	25,113	77,800	60,000	78,350
1105	Town Attorney	165,908	124,423	196,500	196,500	196,500
1110	Town Clerk	355,629	362,134	436,810	536,767	446,923
Total General Government		\$ 2,059,730	\$ 2,211,019	\$ 2,553,599	\$ 2,524,535	\$ 2,518,415
HOUSING						
1500	Housing Opportunity Program*	39,721	-	-	-	-
Total Housing		\$ 39,721	\$ -	\$ -	\$ -	\$ -
PLANNING & BUILDING						
2115	Planning & Building	1,064,488	1,153,909	1,157,979	1,242,452	1,032,021
Total Planning & Building		\$ 1,064,488	\$ 1,153,909	\$ 1,157,979	\$ 1,242,452	\$ 1,032,021
PUBLIC SAFETY						
3200	Law Enforcement Services	951,386	990,066	1,029,046	1,029,046	1,167,863
3201	Fire & Emergency Services	546,437	545,690	630,590	630,590	645,000
Total Public Safety		\$ 1,497,823	\$ 1,535,756	\$ 1,659,636	\$ 1,659,636	\$ 1,812,863
PUBLIC WORKS						
4301	Administration & Engineering	624,898	615,957	732,204	726,512	744,099
4305	Streets Maintenance	323,568	355,862	400,122	395,372	400,539
4320	Parks Maintenance	503,715	525,189	578,184	583,591	592,434
4325	Government Buildings	333,118	338,859	451,251	452,584	473,894
Total Public Works		\$ 1,785,299	\$ 1,835,868	\$ 2,161,761	\$ 2,158,059	\$ 2,210,966
PARKS & RECREATION						
5405	Administration & Services	460,200	508,685	583,605	574,170	524,351
5406	Camp Programs	118,123	117,746	128,251	126,589	132,249
5407	Pool & Aquatic Programs	141,264	93,329	-	-	-
5408	Community Center	410,441	426,144	413,447	406,486	305,595
5409	After School Program	136,446	149,976	174,807	171,541	104,591
5410	Leisure Programs	219,745	269,642	265,763	261,319	269,773
5412	Sports Programs	64,505	74,494	55,789	55,557	56,155
5413	Community Events	134,274	143,700	177,403	173,411	170,881
5415	Yountville Arts Program	-	55,281	49,719	49,384	54,040
Total Parks & Recreation		\$ 1,684,997	\$ 1,838,997	\$ 1,848,784	\$ 1,818,457	\$ 1,617,635
TOTAL EXPENDITURES		\$ 8,132,058	\$ 8,575,549	\$ 9,381,759	\$ 9,403,139	\$ 9,191,900

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

4 Year Expenditure Trend



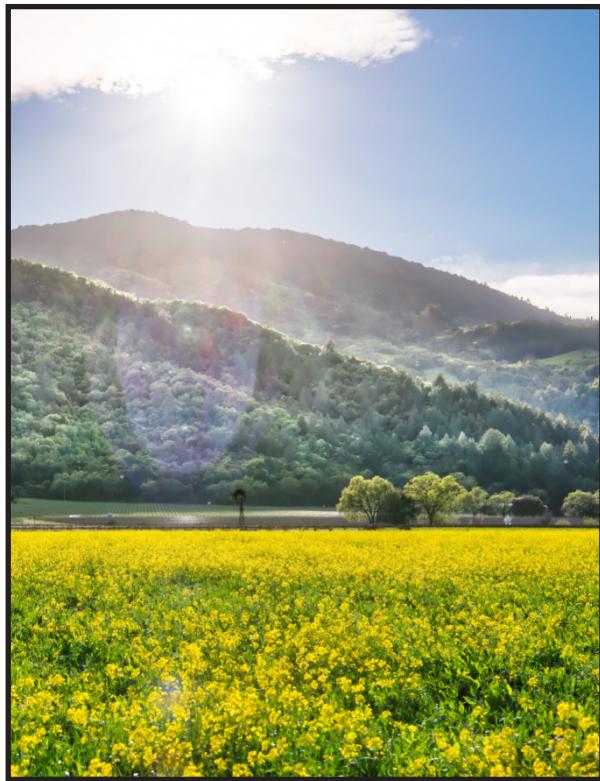


Photo Credit: Bob McClenahan



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 as the President of the League, Council Member Dorenbecher serving as the President of the League North Bay Division, and three Council Members serving on the following Policy Committees: Environmental Quality, Revenue and Taxation, and the Housing Community and Economic Development.

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
- Climate Action Committee

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
- League of California Cities (North Bay Division)

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.

2019/2020 Accomplishments

- COVID-19 – Implemented State of California Governor Newsom's Executive Orders in response to the Coronavirus pandemic.
- Adopted and maintained a balanced budget.
- Provided policy direction to Town staff for refinement and implementation of Town Council Strategic Plan and key initiatives.
- Provided direction and started review of ordinances for a comprehensive update to the Zoning and Design Ordinances in support of the newly adopted General Plan.
- Implemented Measure T for Town streets-related infrastructure improvements.
- Implemented Measure S for Town-related Affordable and Workforce Housing projects which included establishment of two new funds in the budget (Affordable and Workforce Housing Fund and the Housing Opportunity Fund) to track Measure S funding.
- Implemented Ordinances related to Small Wireless Communications Facilities, Sidewalk Vendors, Rental Property Registration, and new Park Regulations.
- Emergency Preparedness – Held a Public Workshop and created informational pages on Town website.
- Continued monitoring and evaluating marijuana policy development based on state law and regional activities.
- Supported public request to place a Cannabis initiative on the November 2020 ballot.
- Worked with stakeholders to develop a draft gas leaf blower ban including a provision for grant funding to support the transition to alternative blowers which is one of the recommendations in the Town's Climate Action Plan.
- Continued collaboration with the County of Napa to establish a regional comprehensive and sustained climate protection action plan.
- Authorized preparation of Plans and Specifications for the Washington Park Water Distribution System repairs.
- Completed the design work and property acquisition for the Hopper Creek Multi-Use Pedestrian Path project which is the last segment to be connected to South Mission Street in Rancho de Napa to the South end of Town.
- Continued the rental registration program and currently have 225 registered properties. Continued to aggressively monitor and enforce short-term rental violations and updated provisions related to online hosting platforms.
- Actively participated, supported, and continued to monitor Veterans Home Master Plan Development and potential impacts on the community.
- Responded to the 2018-2019 Napa County Grand Jury Report regarding "Napa County Water Quality – It's a Matter of Taste".
- Actively participated and continued engagement with Napa Valley Unified School District (NVUSD) regarding the closure of Yountville Elementary School and potential future use of the site.
- Supported Permanent Art Sculpture in recognition of the Yountville Elementary School.
- Supported the creation of a Sister City with Todos Santos, Baja California based on Sister Cities International.
- Conducted Annual Council Planning Retreat and Strategic Plan check-in.
- Hosted Board and Commission and Volunteer Annual Recognition Dinner.
- Hosted Employee Appreciation Event.
- Implemented third year of 5-year Utility Rate Plan.

2020/2021 Goals and Objectives

- COVID-19 – In hopes that the Town is through the worst of the pandemic, at the time of budget adoption, focus on steps for recovery for the Yountville community including resident, business, and visitors.
- Adopt and maintain a balanced budget and increase reserve fund balances when possible.
- Evaluate if appropriate to continue 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 implementing Measure T for Town streets-related infrastructure improvements.
- Continue implementing Measure S for Town-related Affordable and Workforce Housing projects.
- Continue monitoring and evaluating marijuana policy development based on results of the November 2020 local election, state law, and regional activities.
- 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.
- Cannabis Ballot Initiative on the November 2020 election.

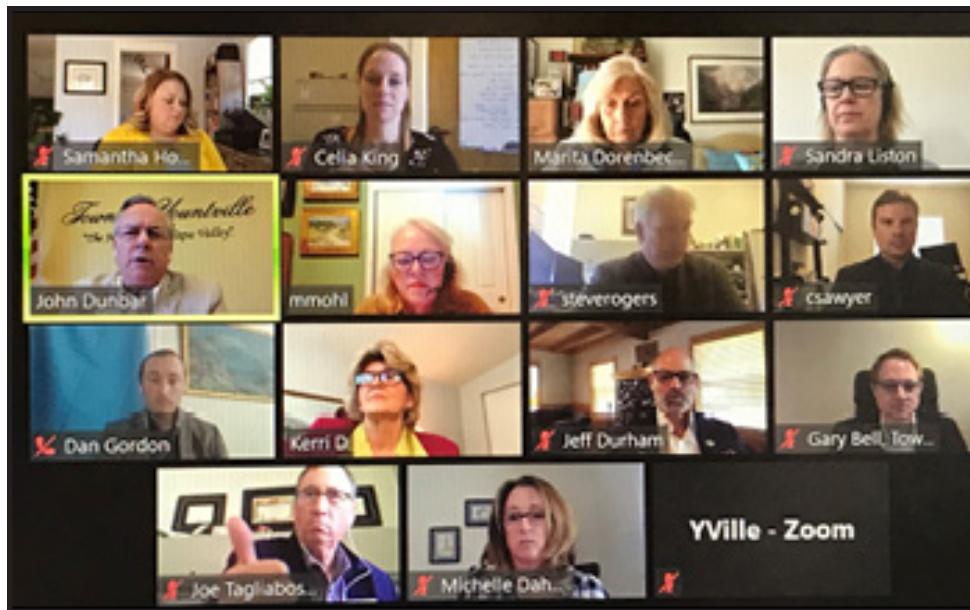
Did You Know?

As of March 16, 2020:

- The Town Council held its first Zoom teleconference Council meeting in conformance with the Governor's Executive Order related to the COVID-19 pandemic.
- The Town Council has presented approximately 14 Proclamations and Certificates of Appreciation.
- Town Council members (2 each) serve on five (5) Council Ad Hoc Committees and 4 Council Standing Committees in addition to their routine Council meetings, Countywide, and Regional meetings.
- The Town Council views their agendas and staff reports electronically and rarely uses paper. To date, the Town Council has held 19 meetings with agendas and staff reports totaling 3,264 pages. As a result of going paperless, the Town no longer prints agendas and staff reports for 14 binders which has saved 45,696 sheets of paper (91 reams).

Town of Yountville
TOWN COUNCIL/MAYOR
General Fund Department 1001

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4011 Salaries - Part Time	49,656	46,251	39,000	47,000	50,000
4013 Medicare & FICA	2,982	2,653	3,000	3,000	3,600
4040 Health Insurance	27,276	24,701	37,000	26,000	27,300
4042 Dental Insurance	2,953	2,931	2,920	2,920	2,840
4043 Vision Insurance	694	2,280	2,500	2,500	2,500
4044 Life/Disability Insurance	352	314	340	340	320
4819 Allocated Liability Insurance	2,078	1,450	1,750	2,130	2,550
4839 Allocated Workers' Comp Insurance	-	1,018	1,292	1,780	2,050
Total Personnel	\$ 85,991	\$ 81,598	\$ 87,802	\$ 85,670	\$ 91,160
SUPPLIES & SERVICES					
4120 Other Supplies & Materials	728	652	1,500	1,500	1,500
4710 Conference & Travel	5,817	14,777	25,000	8,000	20,000
4715 Meetings & Training	3,470	16,462	25,475	6,000	21,000
4990 Community Outreach & Promotion	9,824	5,533	8,500	8,500	8,500
Total Supplies & Services	\$ 19,838	\$ 37,425	\$ 60,475	\$ 24,000	\$ 51,000
TOTAL EXPENDITURES	\$ 105,830	\$ 119,023	\$ 148,277	\$ 109,670	\$ 142,160



Department Overview

The Non-Departmental budget accounts for a variety of costs not associated with a particular department. The budget supports subscriptions to agency memberships in the local government field to support the Council Members professional development. The budget also includes general supply expenses such as the Town Logo Wear Program and workstation chairs. This budget also supports funding for the Town Council Annual Retreat, the Napa County Animal Control Shelter cost-sharing agreement, and the Napa County Recycling Program.

2019/2020 Accomplishments

- In October 2019, Mayor John Dunbar was named President of the League of California Cities, the main advocacy group for the interest of all municipalities in California.
- Vice Mayor Kerri Dorman and Council Members Marita Dorenbecher and Marjorie Mohler served in the League of California Cities' Environmental Quality, Revenue and Taxation Policy Committees, and the Housing Community and Economic Development Committee.
- The Town Council continued active participation in LAFCO Municipal Service Review for county-wide utility operations.
- Council Member Marita Dorenbecher successfully served as Second Vice-Chair in the League of California Cities North Bay Division.
- Council Member Margie Mohler continued serving as Commissioner for the Local Agency Formation Commission of Napa County.

2020/2021 Goals and Objectives

- Maintain involvement in the National League of Cities and League of California Cities events and programs.
- Continue support for County operated animal control shelter services and the County recycling program.
- Keep active Town participation in LAFCO Municipal Service Review and proceedings which impact Yountville.
- Advance development of the new strategic plan now in its third year.
- Continue participation in the U.S. Conference of Mayors to stay engaged with issues at the national level affecting local government.

Budget Highlights

- \$25,000 is budgeted to support the Napa Sub-Regional Housing Needs Allocation (sub-RHN) state mandated process to accommodate affordable housing units.
- The Animal Shelter cost-share will remain at \$32,000 for Fiscal Year 2020/2021.
- The Town will maintain a \$45,000 contingency, consistent with the Town's purchasing policy and Town Manager's signing authority, for non-recurring, unanticipated expenditures which may occur during the year and used only with the Town Manager approval.

Did You Know?

- This budget provides funding for all staff members workstation furniture and Town logo wearable items.
- Town elected officials participate local government professional organizations paid with this budget which allows them to bring ideas to improve service and governance to Town.
- The Animal Shelter cost share-allocation helps maintain the Town free of wildlife and provide support to pets that need homes.

Town of Yountville
NON-DEPARTMENTAL
General Fund Department 1010

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
SUPPLIES & SERVICES					
4110 Office Supplies	9,761	9,621	11,500	10,000	11,500
4120 Other Supplies & Materials	3,569	8,552	10,000	7,000	10,000
4130 Postage & Printing	3,436	4,385	3,500	3,814	4,000
4210 Contract Services	24,597	26,135	77,000	77,000	80,000
4715 Meetings & Training	167	-	-	-	-
4720 Dues & Subscriptions	14,548	17,313	27,600	27,600	27,600
4999 Designated Contingency	-	-	45,000	8,780	45,000
Total Supplies & Services	\$ 56,078	\$ 66,006	\$ 174,600	\$ 134,194	\$ 178,100
CAPITAL OUTLAY					
5700 Machinery & Equipment / Furniture	-	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 56,078	\$ 66,006	\$ 174,600	\$ 134,194	\$ 178,100



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.

The Town of Yountville has consolidated and moved a significant portion of their server infrastructure to the cloud over the last two years. This has culminated in the Town of Yountville lowering their overall carbon footprint through a reduction in the use of electricity.

Network System Delivery Platform:

- Portable Workstations, Laptops Serving: Town Clerk, General/Planning, Public Works, Wastewater Treatment Plant (WWTP), Parks and Recreation, Front Counter, Council Chambers.
- 6 Servers.
- 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.
- REED Center.
- 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.

2019/2020 Accomplishments

- Replaced Network Server.
- Maintained network/server environment for data storage, growth, and system redundancy.
- Updated eligible employee workstations (annually per our replacement schedule).
- Maintained and enhanced Town website.
- Purchased 11 new iPads per 3-year replacement cycle.

2020/2021 Goals and Objectives

- Replace Merkai Switch to improve connectivity.
- 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 3-year replacement cycle.
- Implement Employee Self Service portal that integrates with Springbrook.

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 decrease of \$26,800 this fiscal year, with a total budget of \$392,100.
- 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?

The Information Technology Department supports the following items:

- 55 Desktops/Laptops
- 6 Servers
- 96 Email Addresses
- Free Public WiFi at Town Hall, Community Center, and Community Hall
- At every building, all devices that require internet are connected to a switch, the switch in turn is connected to a firewall. This firewall is the gateway to the internet. The switch enables many devices to be connected at one point then to be funneled to the Firewall and out onto the internet. Meraki is San Francisco based company that introduced the world to cloud management of network devices. This enables providers and technicians the ability to manage multiple devices from any location. The Town of Yountville has moved all their network infrastructure devices to Meraki Equipment. This enables the IT team to access, configure, and troubleshoot devices in real time from anywhere.



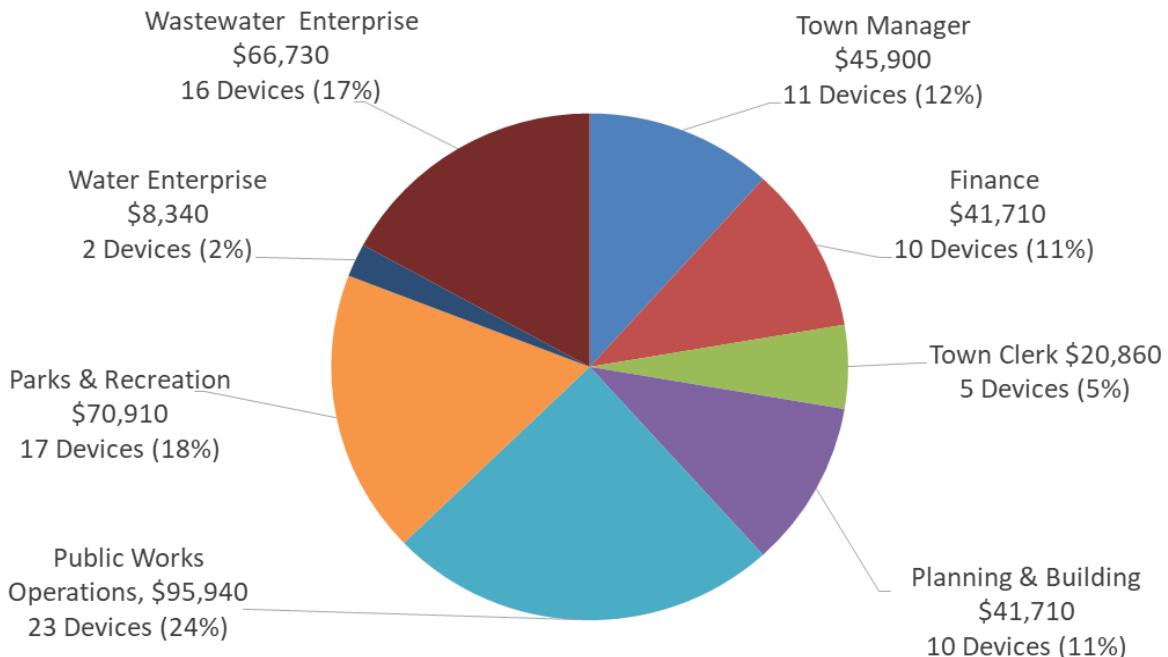
Town of Yountville
INFORMATION TECHNOLOGY & TELECOMMUNICATIONS
General Fund Department 1011

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
SUPPLIES & SERVICES					
4110 Office Supplies	394	1,762	2,000	2,000	2,000
4120 Other Supplies & Materials	813	709	4,500	4,500	4,500
4210 Contract Services	82,066	87,603	124,500	124,500	110,500
4320 Equipment Maintenance	642	35	5,000	5,000	5,000
4420 Equipment Rental	21,497	25,298	35,000	35,000	35,000
4610 Telecommunications	21,377	22,220	29,500	29,500	29,500
4620 Internet & Network	9,269	10,753	27,000	27,000	5,400
4630 Software And Licenses	82,486	132,818	145,600	145,600	157,200
Total Supplies & Services	\$ 218,544	\$ 281,196	\$ 373,100	\$ 373,100	\$ 349,100
CAPITAL OUTLAY					
5700 Machinery & Equipment	42,026	12,904	45,800	45,800	43,000
Total Capital Outlay	\$ 42,026	\$ 12,904	\$ 45,800	\$ 45,800	\$ 43,000
SUBTOTAL EXPENDITURES	\$ 260,570	\$ 294,100	\$ 418,900	\$ 418,900	\$ 392,100
4699 Allocated IT Costs	(260,570)	(294,100)	(418,900)	(418,900)	(392,100)
PROGRAM REVENUE					
3801 Refunds & Reimbursements	\$ 405	\$ -	\$ -	\$ -	\$ -

2020.21 I.T. ALLOCATION & TELECOMMUNICATIONS COSTS

\$392,100

94 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. Popular services and events include the Emergency Preparedness Workshop, the Happiness Projects Grant Program, 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.

2019/2020 Accomplishments

- The second Emergency Preparedness Program was successfully implemented and well attended. Residents were able to interact with local Emergency Responders and form connections to increase awareness of the Yountville Neighbor Network.
- The Happiness Projects Grant Program became a Standing Committee and approved five strong program applications for funding in 2019.
- Provided \$1,500 for the Town of Yountville Community Foundation administrative expenses.
- Successfully implemented the third 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 distributed with utility bills, through local distribution outlets, and displayed on the Town's website.

2020/2021 Goals and Objectives

- Provide up to \$1,000 for each approved Happiness Grant and increase promotion.
- Allocate \$6,000 in funding for Emergency Preparedness workshops.
- Engage a professional photographer to build a new library of photographs of the Town for promotional purposes.
- Continue providing marketing and promotional support for the Yountville Trolley.
- Continue developing and publishing the Town's Newsletter, The Yountville Connection.

Budget Highlights

- \$6,000 is allocated to the Happiness Projects Grant Program.
- The Chamber of Commerce three-year contract effective as of July 1, 2020 will remain flat for Fiscal Year 2020/2021 and will increase 3% for each subsequent year.

Did You Know?

- The Town has received ten Happiness Project Grant applications as of March 2020.
- Five grants were approved and successfully implemented in calendar year 2019.
 - The approved programs were Sidewalk Decals, the Book Barrel Libraries, the Yountville Art Boxes, Kazoos for Yountville Elementary, and Yountville Bubbletron.
 - This program enters its second year providing grant funds for resident driven activities which enhance the quality of life in Yountville.
- 11,719 requests for the Yountville Trolley were received in 2019. 10,496 of them were to many of the Town's attractions.
 - The Yountville Trolley is the only trolley service free of charge in Napa County.
 - The most popular pick up and drop off locations the Trolley were the Veteran's Home, Ranch Market, Pancha's, the Community Center, and Lake Side Grill/Golf Course.
 - The Ride the Vine app for the Yountville Trolley has 2,596 active accounts.
- Twelve editions of the Yountville Connection newsletter were produced, providing information about upcoming events and important happenings in Town. These were distributed to residents and businesses with their utility bills and displayed on the Town website the first of each month.

Town of Yountville
COMMUNITY PROMOTION & PROGRAMS
General Fund Department 1015

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services	13,195	-	-	-	-
4250	Advertising	-	-	2,000	2,000	2,000
4910	Chamber Of Commerce	281,400	289,842	298,537	298,537	298,537
4925	Emergency Preparedness	-	-	-	-	6,000
4930	Arts Program*	70,588	178	-	-	-
4950	Yountville Days	1,650	-	-	-	-
4970	Transit Subsidy	41,331	40,722	40,000	40,000	47,500
4980	Town Newsletter	3,911	3,151	3,500	3,500	3,500
4985	Happiness Projects Grant	-	2,100	10,000	10,000	6,000
4990	Community Outreach & Promotion	8,011	7,278	28,100	5,000	28,100
4992	Pool Pass Reimbursement Program	-	-	10,000	10,000	-
4995	TOYCF Administrative Costs	-	1,500	1,500	1,500	1,500
Total Supplies & Services		\$ 420,085	\$ 344,771	\$ 393,637	\$ 370,537	\$ 393,137
TOTAL EXPENDITURES		\$ 420,085	\$ 344,771	\$ 393,637	\$ 370,537	\$ 393,137

PROGRAM REVENUE

3804	Art - Donations/Commissions	\$ 46,254	\$ -	\$ -	\$ -	\$ -
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* Arts program moved from Community 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, 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, risk management 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:
 - PARSAAC – Vice President
 - Napa Valley Tourism Improvement District – Treasurer
 - Yountville Chamber of Commerce – Treasurer
 - Leadership Napa Valley – Board Member

2019/2020 Accomplishments

- Continued to implement and provide direction related to the Town Council's Fiscal Year 2017/2022 Strategic Plan as it relates to operating budget and service delivery.
- Provided 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.
- Continued to maintain Low Income Utility Rate Assistance Program and Swimming Pool Pass reimbursement 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, 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.
- Continued strong involvement with local NVTID-Yountville and role as a board member of the Napa Valley Tourism Improvement District Board (NVTID).
- Continued to coordinate organization-wide implementation of GIS (Geographic Information System) with emphasis on planning and land use management this year.
- Continued to work on regional water supply issues.
- Successfully guided the Town through the economic uncertainty caused by the COVID-19 Pandemic local emergency situation.

2020/2021 Goals and Objectives

- Work with Town Council and staff to navigate any residual economic effects of the COVID-19 Pandemic local emergency situation.
- Continue to implement and provide direction related to the Town Council's Fiscal Year 2017/2022 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 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).
- Continue to work on regional water supply issues.

Budget Highlights

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

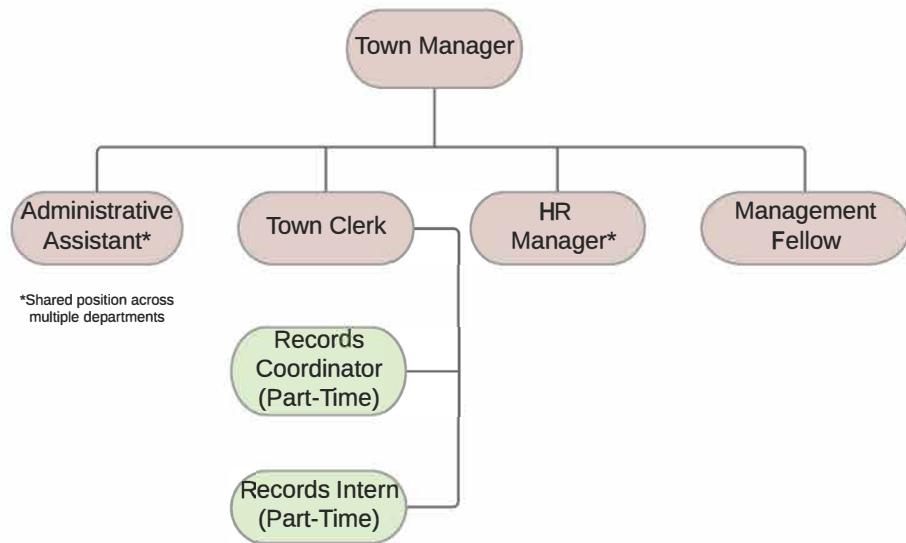
Did You Know?

- In 2019, the Town had 3,087 residents signed up to receive Nixle alerts. To date, the Town has 3,430 individuals signed up, an increase of about 11%.

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

		2017/2018	2018/2019	2019/2020		2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
PERSONNEL							
4010	Salaries - Full Time	206,136	249,351	252,737	252,737	265,539	
4012	Overtime	11	101	-	-	-	
4013	Medicare & FICA	2,871	3,495	3,675	3,675	3,864	
4020	PERS Employer Rate	58,122	51,543	58,656	58,656	55,792	
4030	Deferred Compensation	15,972	15,582	20,231	20,231	21,481	
4031	Payment In-Lieu Health	704	-	6,000	6,000	6,000	
4040	Health Insurance	22,606	17,537	17,602	17,602	19,023	
4042	Dental Insurance	2,643	3,048	3,012	3,012	2,921	
4043	Vision Insurance	1,497	1,000	1,500	1,500	1,500	
4044	Life/Disability Insurance	1,934	2,293	2,266	2,266	2,484	
4049	Allocated OPEB	34,320	35,160	36,658	24,439	-	
4051	Automobile Allowance	7,200	7,800	7,200	7,200	7,200	
4052	Cell Phone Allowance	2,320	3,200	2,880	2,880	2,880	
4053	Other Employee Reimbursement	2,470	960	1,800	1,800	1,800	
4054	Life Insurance Reimbursement	1,200	1,300	1,200	1,200	1,200	
4819	Allocated Liability Insurance	10,991	8,859	11,262	13,797	14,342	
4839	Allocated Workers' Comp Insurance	(1,080)	6,325	8,374	11,523	11,629	
Total Personnel		\$ 369,918	\$ 407,554	\$ 435,053	\$ 428,518	\$ 417,655	
SUPPLIES & SERVICES							
4110	Office Supplies	2,919	3,390	5,000	5,000	5,000	
4120	Other Supplies & Materials	337	450	600	600	-	
4230	Personnel Services	2,981	6,892	6,500	6,500	6,500	
4699	Allocated IT Costs	27,600	38,349	54,640	54,640	45,880	
4710	Conference & Travel	7,417	16,458	14,500	14,500	11,900	
4715	Meetings & Training	3,300	7,548	7,500	7,500	6,375	
4720	Dues & Subscriptions	3,315	5,055	3,500	3,500	3,500	
Total Supplies & Services		\$ 47,869	\$ 78,141	\$ 92,240	\$ 92,240	\$ 79,155	
CAPITAL OUTLAY							
5700	Machinery & Equipment / Furniture	1,099	-	-	-	-	
Total Capital Outlay		\$ 1,099	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 418,886	\$ 485,695	\$ 527,293	\$ 520,758	\$ 496,810	
		2017/2018	2018/2019	2019/2020		2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
STAFF ALLOCATIONS (FTE)							
Town Manager		0.3500	0.3500	0.3500	0.3500		
Management Analyst		0.6700	0.6000	0.6000	0.6000		
Management Fellow (2 yr. limited term)		1.0000	1.0000	1.0000	1.0000		
Administrative Assistant		0.1000	0.1000	0.1000	0.1000		
Financial Analyst		0.1000	0.1000	0.1000	0.1000		
Town Clerk		0.1000	0.1000	0.1000	0.1000		
TOTAL STAFF		2.3200	2.2500	2.2500	2.2500		

Town Manager's Office Organizational Chart





Department Overview

The Finance Department is responsible for the financial management and oversight of all Town funds, provides centralized accounting, administrative and project support to all departments, manages the Town's utility billing service, revenue 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.
- Manage the Town's cash and investments and prepare monthly/quarterly financial reports and other various management reports.
- Monitor Other Post Employment Benefits (OPEB) and Pension Rate Stabilization Plan (PRSP) Trust Fund investment activity and coordinate routine actuarial valuation studies.
- Advise Town Manager regarding debt financing and ensure compliance with debt covenants.
- Oversee general ledger and ensure accuracy of financial data.
- Process and approve payroll, purchasing, and accounts payable.
- Maintain and update the Town's Master Fee Schedule annually.
- Collections and accounting for the Town's Napa Valley Tourism Improvement District assessment.
- Internal support to Administration, Planning, Public Works, Utilities, Parks and Recreation and Town Clerk departments, as well as the Town of Yountville Community Foundation.

2019/2020 Accomplishments

- Received the Distinguished Budget Presentation Award for the Town's 2019/2020 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, 2019.
- Conducted OPEB actuarial review for compliance with GASB 75. Began work with MacLeod & Watts on an updated OPEB Valuation as of January 1, 2020.
- 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.
- Implemented the use of DocuSign paperless process for routing and completing contracts.
- Completed the State Controller's Office required reports.
- Completed the annual administrative update of the Master Fee Schedule.
- Continued to work with MuniCast to prepare the five-year financial forecast.
- Began working with Bartle Wells on the Utility Rate Revenue analysis.
- Implemented SB 998 requirements as of February 1, 2020.
- Transitioned to use of HdL Lodging Tax for collection and administration of Transient Occupancy Tax, allowing for secure online payment of the Town's largest source of General Fund revenue.
- Successfully issued Request for Proposals for auditing services, and contracted with Chavan & Associates, LLP.
- Worked with Town Manager to navigate economic uncertainty due to the COVID-19 Pandemic emergency situation, and took approved action to ensure the fiscal stability of the Town.

2020/2021 Goals and Objectives

- Continue to work with Town Manager to monitor and manage the residual effects of economic uncertainty caused by the COVID-19 Pandemic emergency situation.
- Implement a budget building software to modernize the process for creating the annual budget document by utilizing new technology.
- Continue to provide Finance and Utility Billing software training, especially to the new users within the organization, to promote better understanding and increased utilization of the system.
- Work with new auditors to refine internal controls and implement upcoming Government 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 (CAFR) in accordance with generally accepted accounting principles as per the Government Accounting Standards Board (GASB) and receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's CAFR for fiscal year ending June 30, 2020.
- Receive the Distinguished Budget Presentation Award for the Town's 2020/2021 Operating Budget.

Budget Highlights

- \$130,000 is budgeted to cover Contract Services that include consulting services from Regional Government Services to help with special projects, one-time implementation cost and annual subscription to OpenGov Budget Builder software, debt management and sales tax reporting.
- \$17,000 is budgeted for the annual audit; additional costs are budgeted in water and wastewater funds. \$10,000 is budgeted for transient occupancy tax audit and administration.
- To augment staff knowledge as a result of the Town's investment in technology, and to cross train and increase familiarity with the finance software across the organization, \$16,150 is budgeted to cover onsite training for Town staff and specialized courses for finance department staff.

Did You Know?

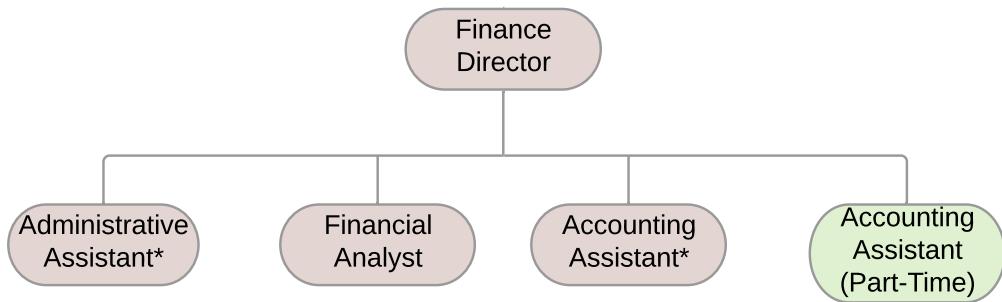
In 2019/2020:

- 489 Business Licenses were issued, 66 more than last year – an increase of about 16%.
- Accounts Payable issued 1286 checks, a decrease from the prior year, as we continue to send more payments safely and securely through wire transfer.
- Cash receipts totaling \$14,550,680 were processed in office, over the counter, phone, through wire transfers and online Bill Pay.
- 394 Past Due Notices were issued, 368 less than last year – a decrease of 52% which is attributed to use of Online Bill Pay and AutoPay.
- 68 Shut off Notices were issued, a decrease of 50%
- 347 utility customers are enrolled in Auto Pay, which equals 42% of rate payers.
- 465 utility customers registered for and are receiving E-statements, 52 more than last year – an increase of 13%.

Town of Yountville
FINANCE
General Fund Department 1102

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	211,436	229,226	222,622	222,622	222,018
4011 Salaries - Part Time	4,558	3,387	2,400	2,400	2,511
4012 Overtime	98	261	500	500	500
4013 Medicare & FICA	3,362	3,410	3,922	3,922	3,419
4020 PERS Employer Rate	33,767	39,417	47,565	47,565	42,766
4030 Deferred Compensation	13,382	12,267	16,022	16,022	16,056
4031 Payment In-Lieu Health	1,350	2,331	6,000	6,000	6,000
4040 Health Insurance	21,557	24,512	24,560	20,000	21,771
4042 Dental Insurance	3,400	3,758	3,468	3,468	3,472
4043 Vision Insurance	400	1,072	2,500	2,500	2,000
4044 Life/Disability Insurance	1,912	1,921	2,333	2,333	2,188
4049 Allocated OPEB	29,040	33,216	32,294	21,529	-
4050 Tuition Reimbursement	-	-	-	-	1,200
4051 Automobile Allowance	-	1,400	2,400	2,400	2,400
4052 Cell Phone Allowance	2,580	1,600	3,840	3,840	3,840
4053 Other Employee Reimbursement	175	5,120	3,000	3,000	2,400
4055 Tablet Stipend	1,800	(1,800)	-	-	-
4819 Allocated Liability Insurance	9,501	8,369	9,920	12,153	11,991
4839 Allocated Workers' Comp Insurance	(930)	5,974	7,376	10,150	9,723
Total Personnel	\$ 337,388	\$ 375,440	\$ 390,722	\$ 380,404	\$ 354,255
SUPPLIES & SERVICES					
4110 Office Supplies	1,325	597	1,500	1,500	1,000
4120 Other Supplies & Materials	809	404	1,500	1,500	1,000
4130 Postage & Printing	2,929	2,086	3,200	3,200	3,000
4210 Contract Services	87,727	216,994	97,000	98,200	130,000
4220 Audit & Accounting Services	17,396	32,012	26,000	32,545	30,000
4225 Bank & Fiscal Agent Fees	618	699	750	750	750
4699 Allocated IT Costs	35,780	33,578	47,810	47,810	41,710
4710 Conference & Travel	4,373	5,367	6,000	6,000	5,950
4715 Meetings & Training	15,378	13,310	21,750	21,750	16,150
4720 Dues & Subscriptions	2,672	3,367	2,450	2,450	2,620
Total Supplies & Services	\$ 169,007	\$ 308,414	\$ 207,960	\$ 215,705	\$ 232,180
CAPITAL OUTLAY					
5700 Machinery & Equipment / Furniture	-	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 506,395	\$ 683,854	\$ 598,682	\$ 596,109	\$ 586,435
	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)					
Town Manager	0.0750	0.0750	0.0750	0.0750	0.0750
Finance Director	0.5000	0.5000	0.5000	0.5000	0.5000
Financial Analyst	0.6000	0.6000	0.6000	0.6000	0.6000
Accounting Assistant	-	-	0.1000	0.1000	0.1000
Administrative Assistant	0.1000	0.1000	0.1000	0.1000	0.1000
Management Analyst	0.4750	0.5500	0.5500	0.4500	0.4500
TOTAL STAFF	1.7500	1.8250	1.9250	1.8250	1.8250

Finance Department Organizational Chart



*Shared position across multiple departments



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 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. PARSAC supports members' efforts by assisting in identifying and managing 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 educate and train 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 \$20,000 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.

The Workers' Compensation (\$150,000), Liability (\$185,000), and property insurance (\$60,000) line items are being allocated directly to departments and are no longer budgeted in Risk Management. Administrative oversight costs, employee safety committee and risk management costs that are not directly allocated to departments remain in this budget.

2019/2020 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 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.
- 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.
- Maintained \$5,000 SIR to continue Workers Compensation Program and continue Workers Compensation Claim Reserve Fund.
- Pursued additional PARSAC Employee Relations and Safety Grant opportunities.
- Continued ongoing Emergency Preparedness education and training.

2020/2021 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 urban forestation and park maintenance programs.
- 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 continue Workers Compensation Claim Reserve Fund.
- Pursue additional PARSAC Employee Relations and Safety Grant opportunities.
- Continue ongoing Emergency Preparedness education and training.

Budget Highlights

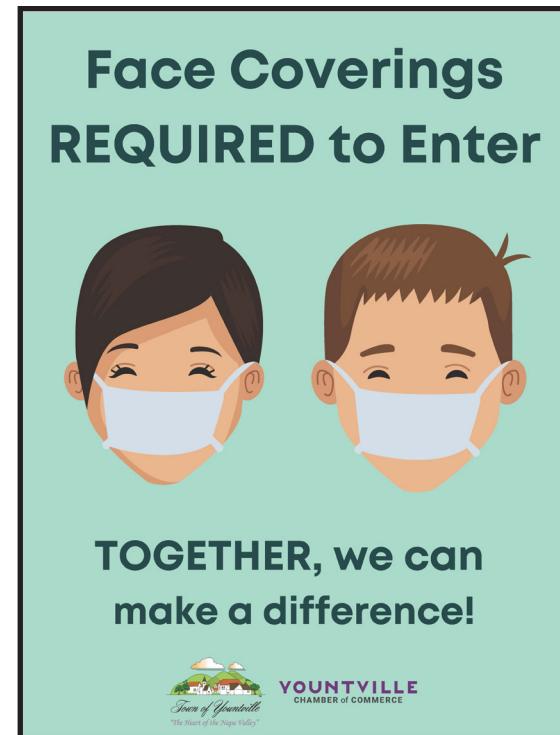
- Funding is included for contract services for Employee Training and Development Services, Liebert, Cassidy & Whitmore Affordable Care Act Analysis and Training Consortium Dues, and PARSAC Employment Practices Grant.
- \$6,000 is budgeted to hold an annual Emergency Operations Center training for both Town staff and Town Council. This is a new item in Risk Management, and involves a consultant holding a tabletop 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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	20,246	11,215	11,200	11,200	11,200
4210	Contract Services	6,119	11,112	35,800	22,000	36,300
4710	Conference & Travel	-	230	800	800	850
4805	Liability Claims	10,000	1,117	15,000	15,000	15,000
4835	Workers Compensation Claims	-	-	10,000	5,000	10,000
4840	Unemployment Insurance	8,023	1,440	5,000	6,000	5,000
	Total Supplies & Services	\$ 44,388	\$ 25,113	\$ 77,800	\$ 60,000	\$ 78,350
	TOTAL EXPENDITURES	\$ 44,388	\$ 25,113	\$ 77,800	\$ 60,000	\$ 78,350
PROGRAM REVENUE						
3801	Refunds & Reimbursements	18,127	85,013	46,000	7,299	7,000
	TOTAL PROGRAM REVENUE	\$ 18,127	\$ 85,013	\$ 46,000	\$ 7,299	\$ 7,000



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.

2019/2020 Accomplishments

- Drafted or assisted staff drafting of Municipal Code amendments to:
 - Regulate commercial cannabis
 - Regulate gas-powered leaf blowers
 - Regulate accessory dwelling units (second residential units)
 - Comply with state-mandated water discontinuation requirements
 - Authorize collection of past-due amounts owed to the Town
 - Redefine and increase allowable uses for wine tasting rooms
 - Authorize solicitation within the requirements of the First Amendment
 - Require that online hosting platforms comply with certain provisions of the Town's rental property regulations
 - Authorize sidewalk vendors pursuant to recently enacted state law requirements
 - Regulate small cell (5G) wireless telecommunications facilities
- 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 and resolved disputes prior to litigation being filed
- 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.

2020/2021 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 \$196,500 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 over 500 legislative bills every year to determine what changes may be needed to the Town's ordinances and policies.
- The Town Attorney's office includes 28 attorneys with a wide range of specializations.



**Town of Yountville
TOWN ATTORNEY
General Fund Department 1105**

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 ADOPTED
			BUDGET	ESTIMATED	
SUPPLIES & SERVICES					
4130 Postage & Printing	-	57	1,500	1,500	1,500
4210 Contract Services	165,908	124,366	195,000	195,000	195,000
Total Supplies & Services	\$ 165,908	\$ 124,423	\$ 196,500	\$ 196,500	\$ 196,500
TOTAL EXPENDITURES	\$ 165,908	\$ 124,423	\$ 196,500	\$ 196,500	\$ 196,500

Department Overview

The Office of the Town Clerk is comprised of one full-time Town Clerk/Records Manager and one part-time Records Coordinator. The Town Clerk/Records Manager 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 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 and updates the Conflict of Interest Code, as required by the Fair Political Practices Commission (FPPC);
- 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, performs 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.

2019/2020 Accomplishments

- Adapted to the COVID-19 Pandemic in conformance with State of California Executive Order N-29-20 and Town Declaration of Emergency by implementing ZOOM Audio/Teleconference for Town Council meetings, establishing Town publiccomment@yville.com email and expanding use of Town ecomment feature to encourage public comment participation in Council Meetings while sheltering at home.
- Records Management Program
 - Implemented Laserfiche Electronic Content Management System to manage the Town's electronic and hard copy records. All Departments have access to index final records.
 - Nearing completion of the Public Portal build.
 - Laserfiche Empower Conference was attended by several staff for hands-on training on how to use Laserfiche.
 - Records Coordinator has trained multiple departments on how to use Laserfiche and the Public Works Engineering Technician has taken the lead on training department staff.
- DocuSign – Implemented digital signatures through DocuSign.
- Technology Improvements/Government Transparency – Nearing completion of transition to PrimeGov Agenda Management Workflow System which includes an Automated Agenda Management Workflow System, Committee Manager, Real-Time Meeting Management, Viewer Annotations, Video/Audio Streaming using YouTube, Speaker Management, Public Portal, and Standard Reports (i.e. voting, attendance, vacancy, and usage).
- Town Council Protocols – Completed substantial updates to the Protocols with the exception of Section 2.10 Electronic Communications Policy which is currently under review.
- Fair Political Practices Commission (FPPC) – Conducted efiling of mandated Statement of Economic Interest - Annual Form 700.
- Municipal Code Supplements – Conducted bi-annual Municipal Code Supplement Updates.
- 2020 Technology Update – Town Clerk created and Town Departments presented the first Town Technology Update celebrating the technology that has been implemented in the past 10 years.

2020/2021 Goals and Objectives

- Conduct the November 3, 2020 General Municipal Election for two Council seats and one ballot measure.
- Records Management Program – Continue to develop and test Workflows in Laserfiche; Work with Departments to prepare hard copy records for scanning and importing into the Laserfiche repository; and continue to expand the knowledge base of staff through training and development to best utilize Laserfiche internally as well as the public portal.
- Agenda Management System – Continue training on new PrimeGov Agenda Management System.
- Hire intern to help support departments to facilitate scanning and indexing of Town records.

Budget Highlights

- Conduct the November 3, 2020 General Municipal Election for two Council seats and one ballot measure.
- Records Management Program – Continue to develop and test Workflows in Laserfiche; Work with Departments to prepare hard copy records for scanning and importing into the Laserfiche repository; and continue to expand the knowledge base of staff through training and development to best utilize Laserfiche internally as well as the public portal.

Did You Know?

As of March 16, 2020:

- Town Clerk managed recruitment for seven (7) Board and Commissions for a total of 15 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.
- 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 over 19 Town Council paperless agenda packets (Regular and Special Meetings), 18 sets of minutes, and has processed over 47 resolutions and five (5) ordinances.

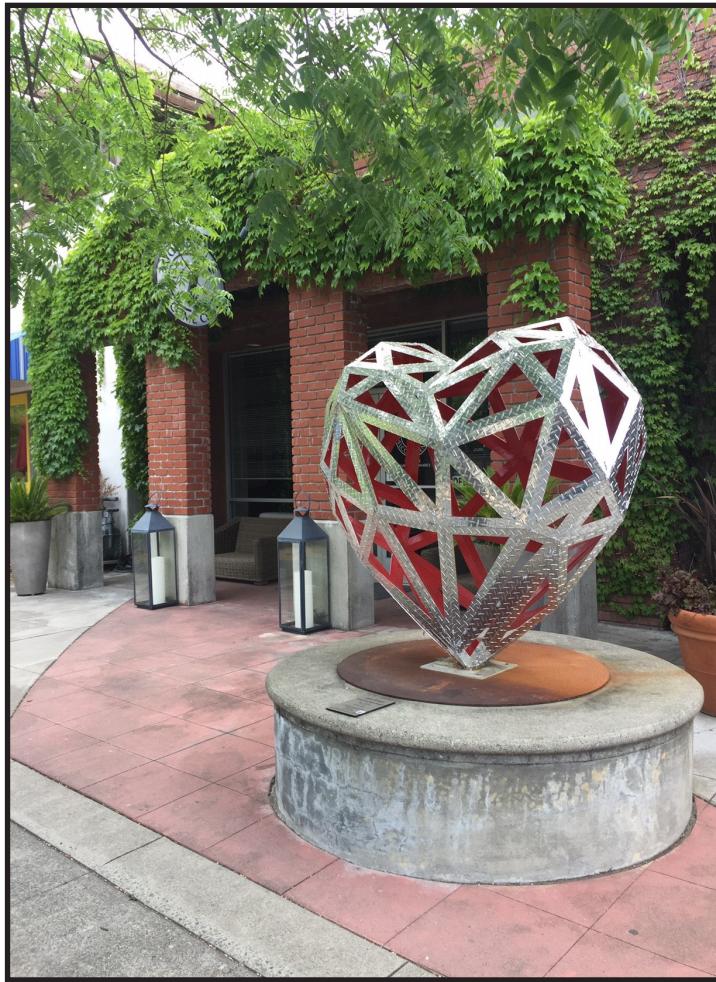


Photo Credit: Aimee Cavencia

**Town of Yountville
TOWN CLERK
General Fund Department 1110**

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	106,384	114,083	116,728	116,728	131,481
4011	Salaries - Part Time	-	12,005	45,082	27,000	28,000
4013	Medicare & FICA	1,481	2,447	3,969	3,969	4,033
4020	PERS Employer Rate	27,702	33,582	38,074	38,074	38,200
4030	Deferred Compensation	7,033	7,061	8,171	8,171	9,203
4031	Payment In-Lieu Health	4,314	-	6,000	6,000	6,000
4040	Health Insurance	2,166	1,806	2,309	2,309	2,266
4042	Dental Insurance	1,419	1,418	1,446	1,446	1,402
4043	Vision Insurance	400	500	500	500	500
4044	Life/Disability Insurance	964	1,096	1,154	1,154	1,274
4049	Allocated OPEB	15,720	16,212	16,929	11,286	-
4052	Cell Phone Allowance	-	-	2,880	2,880	1,920
4053	Other Employee Reimbursement	160	40	600	600	600
4819	Allocated Liability Insurance	4,942	4,087	5,201	6,372	7,101
4839	Allocated Workers' Comp Insurance	(480)	2,917	3,867	5,322	5,758
Total Personnel		\$ 172,204	\$ 197,253	\$ 252,910	\$ 231,811	\$ 237,738
SUPPLIES & SERVICES						
4110	Office Supplies	1,205	554	1,300	1,300	1,300
4120	Other Supplies & Materials	745	8	1,200	1,200	1,200
4210	Contract Services	164,528	102,348	143,050	264,106	120,050
4250	Advertising	-	-	600	600	600
4270	Elections	333	40,424	2,500	2,500	50,000
4699	Allocated IT Costs	11,960	16,024	22,770	22,770	20,860
4710	Conference & Travel	1,947	5,059	9,050	9,050	3,825
4715	Meetings & Training	388	214	2,850	2,850	11,050
4720	Dues & Subscriptions	325	250	580	580	300
Total Supplies & Services		\$ 181,431	\$ 164,881	\$ 183,900	\$ 304,956	\$ 209,185
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	1,994	-	-	-	-
Total Capital Outlay		\$ 1,994	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 355,629	\$ 362,134	\$ 436,810	\$ 536,767	\$ 446,923

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)					
Town Clerk		0.9000	0.9000	0.9000	0.9000
Administrative Assistant		0.1000	0.1000	0.1000	0.1000
TOTAL STAFF		1.0000	1.0000	1.0000	1.0000

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 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 contribution 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.

Starting in Fiscal Year 2008/2009, 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 an 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. 2013/2014: 9.75% of full-time salaries
2. 2014/2015: 12.75% of full-time salaries
3. 2015/2016 - 2016/2017: 14% of full-time salaries.
4. 2017/2018 - 2019/2020: 14.5% of full-time salaries

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. GASB Statement 75, which replaces Statement 45, requires the Town to have an Actuarial Valuation prepared routinely in order to meet the new standards. The Town has contracted with MacLeod Watts to prepare this Actuarial Valuation, which will be completed in Fiscal Year 2019/20. The Town's Unfunded Actuarially Accrued Liability (UAAL) reported in the Comprehensive Annual Financial Report (CAFR) at Fiscal Year Ended June 30, 2019 is \$1,235,933.

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.

2019/2020 Accomplishments

- In Fiscal Year 2019/2020 the Town deposited \$381,789 into the Trust Fund and covered approximately \$130,000 in Retiree Health Insurance costs.
- Completed Actuarial Valuation as of January 1, 2020.

2020/2021 Goals and Objectives

- Contributions to the OPEB trust are discretionary in nature. Due to the economic uncertainty created by the COVID-19 Pandemic, contributions to the trust have been temporarily suspended for Fiscal Year 2020/2021. A contribution to the trust would be a goal should any Unassigned Fund balance be available at the close of Fiscal Year 2019/2020, following the replenishment of internal reserve funds.

Budget Highlights

- The budget includes \$144,000 to pay for current retiree benefits.

Did You Know?

- The OPEB Trust Fund was established on June 30, 2011 and as of April 30, 2020 has a balance of \$4,602,550.



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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 4,425	\$ 5,768	\$ 7,768	\$ 23,589	\$ 1,500
REVENUE						
3301 Investment Earnings		565	4,322	1,000	1,500	1,000
3992 Transfer In From OPEB Trust		-	-	-	-	144,000
Total Revenue		\$ 565	\$ 4,322	\$ 1,000	\$ 1,500	\$ 145,000
EXPENDITURES						
4041 Retiree Health Insurance (OPEB)		127,832	125,530	139,000	130,000	144,000
4049 Payment to OPEB Trust Fund		416,350	950,740	477,600	381,789	-
Total Expenditures		\$ 544,182	\$ 1,076,270	\$ 616,600	\$ 511,789	\$ 144,000
TRANSFERS IN						
3900 From General Fund		127,000	639,000	139,000	130,000	-
3910 Allocated OPEB		417,960	450,768	477,600	358,200	-
Total Transfers		\$ 544,960	\$ 1,089,768	\$ 616,600	\$ 488,200	\$ -
■ ENDING FUND BALANCE		\$ 5,768	\$ 23,589	\$ 8,768	\$ 1,500	\$ 2,500

Department Overview

On December 5, 2017, Town Council approved Resolution 17-3446 Approving a Public Agency Post-Employment Benefits Section 115 Trust account and contract with Public Agency Retirement Services (PARS) to prefund pension obligations. The PERS Unfunded Actuarially Accrued Liability (UAAL) Fund was created to establish a method for paying the Town's unfunded liability for pension costs that is due each July and making contributions into the trust.

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).

2019/2020 Accomplishments

- In Fiscal Year 2019/2020 the Town deposited \$266,300 into the Trust Fund, and covered the \$338,548 cost of the annual PERS UAAL.

2020/2021 Goals and Objectives

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

Budget Highlights

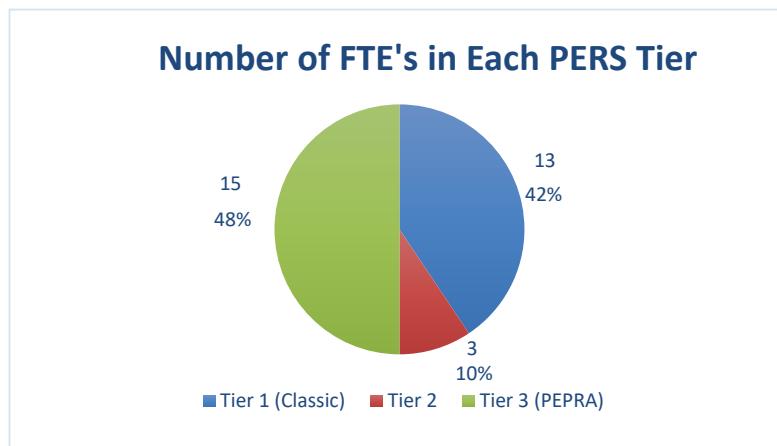
- Allocate \$276,080 from departments to pay for the UAAL due this fiscal year.
- Contributions to the PRSP trust are discretionary in nature. Due to the economic uncertainty created by the COVID-19 Pandemic, contributions to the trust have been temporarily suspended for Fiscal Year 2020/2021. A contribution to the trust would be a goal should any Unassigned Fund Balance be available at the close of Fiscal Year 2019/2020, following the replenishment of internal reserve funds.

Did You Know?

- The PARS UAAL Trust Fund was established on December 5, 2017 and as of April 30, 2020, has a balance of \$2,459,548.

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 367,560	\$ 1,961	\$ 3,461	\$ 71,670	\$ 70,870
REVENUE					
3301 Investment Earnings	1,346	1,848	1,000	3,000	1,000
Total Revenue	\$ 1,346	\$ 1,848	\$ 1,000	\$ 3,000	\$ 1,000
EXPENDITURES					
4041 Payment to PERS UAAL Reserve Fund	1,266,943	746,466	350,000	266,300	-
4048 Pers Unfunded Actuarially Accrued Liability	250,037	291,621	338,548	338,548	276,080
Total Expenditures	\$ 1,516,980	\$ 1,038,087	\$ 688,548	\$ 604,848	\$ 276,080
TRANSFERS IN					
3900 From General Fund	900,000	814,326	350,000	262,500	-
3911 Allocated PERS UAAL	250,035	291,621	338,548	338,548	276,080
Total Transfers	\$ 1,150,035	\$ 1,105,947	\$ 688,548	\$ 601,048	\$ 276,080
■ ENDING FUND BALANCE	\$ 1,961	\$ 71,670	\$ 4,461	\$ 70,870	\$ 71,870



Department Overview

In Fiscal Year 2018/2019, 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.

2019/2020 Accomplishments

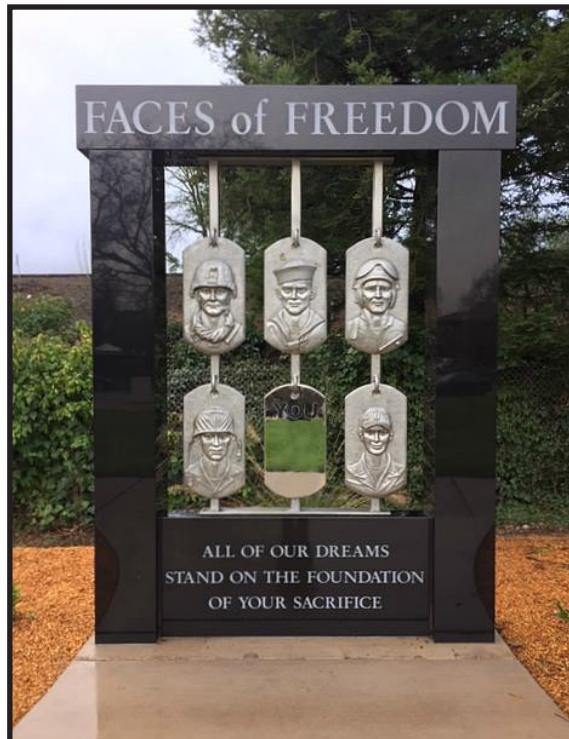
- Maintained \$2,000,000 fund balance.

2020/2021 Goals and Objectives

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

Budget Highlights

- Including investment earnings, fund balance as of April 30, 2020, is \$2,029,578.
- The balance of this reserve fund exceeds the Fund Balance Policy minimum established by the Town Council.



Town of Yountville
EMERGENCY RESERVE FUND
Fund 04

	2017/2018	2018/2019	2019/2020		2020/2021	
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ 2,000,000	\$ 2,003,070	\$ 2,023,070	
REVENUE						
3301 Investment Earnings	\$ -	\$ 3,070	\$ -	\$ 20,000	\$ 20,000	
Total Revenue	\$ -	\$ 3,070	\$ -	\$ 20,000	\$ 20,000	
TRANSFERS IN(OUT)						
3900 From General Fund	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	
7900 To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	
■ ENDING FUND BALANCE	\$ -	\$ 2,003,070	\$ 2,000,000	\$ 2,023,070	\$ 2,043,070	

Department Overview

In Fiscal Year 2018/2019, 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.

2019/2020 Accomplishments

- Utilized \$700,000 to balance the effects of loss of Transient Occupancy Tax revenue due to the COVID-19 Pandemic.

2020/2021 Goals and Objectives

- Utilize additional fund balance to manage the residual effects of reduced Transient Occupancy Tax revenue caused by the COVID-19 Pandemic.
- Replenish minimum reserve amount per Fund Balance Policy when appropriate. Current minimum is 25% of Transient Occupancy Tax revenue.

Budget Highlights

- Including investment earnings, fund balance as of April 30, 2020, is \$2,029,578.



Town of Yountville
REVENUE STABILIZATION RESERVE FUND
Fund 05

	2017/2018	2018/2019	2019/2020	2020/2021	
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ 2,000,000	\$ 2,003,070	\$ 1,323,070
REVENUE					
3301 Investment Earnings	\$ -	\$ 3,070	\$ -	\$ 20,000	\$ 20,000
Total Revenue	\$ -	\$ 3,070	\$ -	\$ 20,000	\$ 20,000
TRANSFERS IN(OUT)					
3900 From General Fund	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
7900 To General Fund	\$ -	\$ -	\$ -	\$ (700,000)	\$ (1,000,000)
Total Transfers	\$ -	\$ 2,000,000	\$ -	\$ (700,000)	\$ (1,000,000)
■ ENDING FUND BALANCE	\$ -	\$ 2,003,070	\$ 2,000,000	\$ 1,323,070	\$ 343,070



Photo Credit: Bob McClenahan



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

Housing Opportunity Program

(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 2020/2021 as all revenue from Fair Share Fees are now be accounted for in Special Revenue Fund 70: Housing Opportunity Fund. This department continues to be included in the budget for the sole purpose of displaying historical activity of the program.

2019/2020 Accomplishments

- No activity to report.

2020/2021 Goals and Objectives

- No planned activity.

Budget Highlights

- This budget expenditure came to an end in 2019.

Town of Yountville
HOUSING OPPORTUNITY PROGRAM
General Fund Department 1500

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services	33,443	-	-	-	-
4280	Other Agencies	6,000	-	-	-	-
4310	Facilities/Grounds Maintenance	-	-	-	-	-
4510	Utilities - Gas & Electric	(23)	-	-	-	-
4515	Utilities - Water & Sewer	301	-	-	-	-
4802	Purchase of Property & Equip.	-	-	-	-	-
7970	Transfer to Housing Fund (70)	-	-	-	-	-
Total Supplies & Services		\$ 39,721	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES						
TOTAL EXPENDITURES		\$ 39,721	\$ -	\$ -	\$ -	\$ -
PROGRAM REVENUE						
3701	Affordable Housing Fair Share Fee*	\$ 186,635	\$ -	\$ -	\$ -	\$ -
3800	Miscellaneous Revenue	\$ 472	\$ -	\$ -	\$ -	\$ -
3802	Sale of Property & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PROGRAM REVENUE		\$ 187,107	\$ -	\$ -	\$ -	\$ -

*Previously titled Housing in Lieu Fee

Fund balance in the amount of \$1,758,794 transferred to reinstated Housing Opportunity Fund 70 in FY 2018-19.

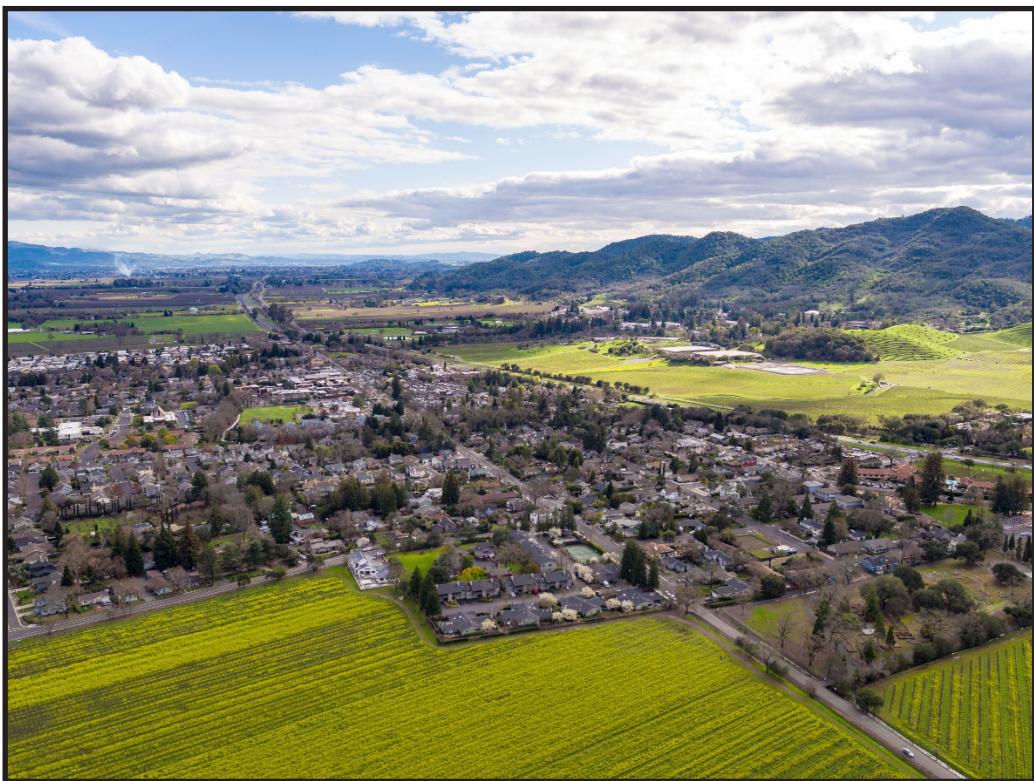


Photo Credit: Bob McClenahan



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

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 who is shared with Finance and Administration. 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 Zoning and Design Ordinance update that implements policies of Envision Yountville General Plan and the SB2 housing grant for a feasibility study at the Veterans Home.

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.
- 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).

2019/2020 Accomplishments

- Initiated and made substantial progress toward a comprehensive update to the Zoning and Design Ordinances (ZODO). This effort follows adoption of the General Plan in 2019 and implements its goals, policies, and programs. The ZODO update is overseen by the ZODO Ad Hoc Committee, comprised of two members each from the Town Council and the Zoning and Design Review Board. The Committee held five meetings and the Phase I draft Ordinances were completed in April. Subsequent phases will continue through end of the current fiscal year and will rollover into Fiscal Year 2020/2021 on the current encumbered budget.
- Increased Code Compliance efforts on the more egregious and ongoing code violations, such as

RH and Estate Yountville, while maintaining an active code compliance presence in the community on residential and commercial projects alike.

- Supported the Cannabis Standing Committee in deliberating the appropriateness for Yountville by conducting research and analysis, providing technical support, and working with the Town Attorney on a draft ordinance.
- Successfully submitted an SB2 Planning Grant application and was awarded a grant in the amount of \$160,000 to conduct feasibility study on the viability of infill housing on the Veterans Home campus. This revenue and expense will be shown in the Housing Opportunity Program Fund 70.
- Conducted Conditional Use Permit Monitoring for 42 businesses as part of an enhanced formal monitoring program. This includes 17 restaurants, 14 tasting rooms, six (6) hotels, and five (5) retail or service businesses.
- Conducted regular weekly monitoring of the 21 businesses required to participate in the Employee Parking Management Program pursuant to the terms of their respective Conditional Use Permits. This represents an increase of eight (8) businesses from the prior fiscal year. However, it also includes all of the tenants of the Shops at the Marketplace, which is noted as a single business in the overall count of 21.
- Completed various Ordinance amendments to the Yountville Municipal Code, including those related to Accessory Dwelling Units (ADUs), wine tasting rooms, and the triennial update of the California Building Code.
- Conducted building permit administration and inspection for projects under construction including Handwritten Wines, Heron House, Perry Lang's, and various residential projects.

2020/2021 Goals and Objectives

- Complete the comprehensive update to the Zoning and Design Ordinances.
- Select a consultant and begin work on the SB2 Planning Grant for a feasibility study for infill housing at the Veterans Home.
- Continue to modernize the building permit process by launching an online permitting module (iWorQ) for planning and building permits.
- Evaluate potential use of a housing feasibility study with Measure S funds.
- Increase the amount of staff time devoted to Code Compliance activities to meet the significant increase in demand to address compliance issues. Code Compliance includes Use Permit monitoring, Employee Parking Management, nuisance violations, and other code compliance matters. The cost of implementing this goal is on-hold until such time as funding is available.

Budget Highlights

- The Contract Services budget has decreased yet Planning still relies heavily on contract services to provide specialized services, such as the Housing Element Update, attorney services, arborist reports as well as to provide assistance with regular department needs, such as on-call project planning and transition services.
 - \$50,000 is budgeted in Contract Services for the Housing Element Update. This is in anticipation of a more complex housing cycle given that housing element laws and HCD requirements have changed significantly in the last couple of years and estimating a much higher RHNA number.
 - \$60,000 is budgeted in Contract Services for legal assistance from the Town Attorney for items including development project legal issues, Municipal Code amendments, and code compliance. The increase in budget is in response to the very significant amount of Town Attorney time spent on the RH and Estate Yountville violations and the cannabis ordinance this past fiscal year, and the anticipated continuation of this type of effort, in addition to regular support activities.
- Enhanced efforts in code compliance is a future goal of this budget. In Fiscal Year 2016/2017, a part-time code compliance officer from the City of Napa began assisting staff with inspections, notices, and monitoring. The code compliance officer continues to support Yountville with just

four (4) hours of technical support per week. The level of support does not maintain the level responsiveness demanded of the department. Public Works faces similar demands and a shared full-time position is desired later in the year should funds become available.

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 220 permits, accounting for more than 415 housing units – down slightly this year, but still accounting for roughly one third of the Town's stick-built housing stock.
- The Town's Wayfinding Sign Program includes 58 participants. The program features 223 name plates for business, nonprofits, public buildings and sites. The Wayfinding Sign Program was put in place to help pedestrians find community businesses. This program continues to grow and represents an increase of five (5) businesses added to the program.
- The Town's Employee Parking Management Program includes 21 businesses, an increase of eight (8) over last year and representing well over 450 employee vehicles. Regular inspections occur to ensure employees park in approved locations to minimize impact on residential neighborhoods.
- The department issued 145 building permits for a total project valuation of \$6.6 million (July 2019 through March 2020).
- The department handled 67 code compliance cases. A great amount of time goes into these cases based on staff's approach of information and education first. For first time offenders, there is at least one courtesy contact before a Notice of Violation (NOV) is issued. If the violation is not remedied, the NOV is followed with a citation. Ongoing monitoring is often necessary.

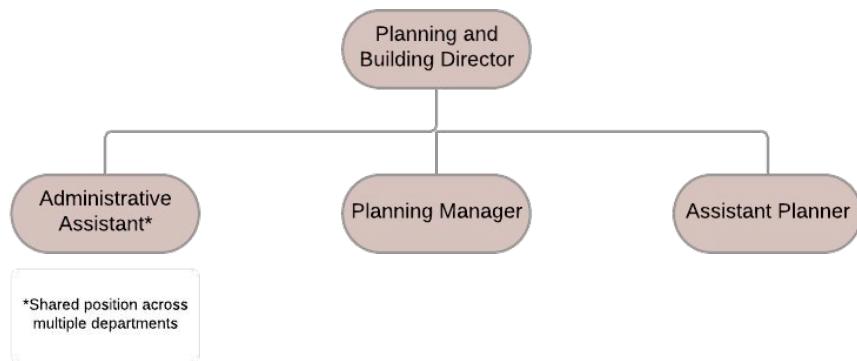


Town of Yountville
PLANNING & BUILDING
General Fund Department 2115

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	260,156	415,342	456,124	456,124	449,259
4011 Salaries - Part Time	57,458	-	-	-	-
4012 Overtime	6	13	-	-	-
4013 Medicare & FICA	4,190	5,672	6,640	6,640	6,534
4020 PERS Employer Rate	54,417	70,280	77,380	77,380	73,553
4030 Deferred Compensation	20,790	24,485	32,443	32,443	32,063
4031 Payment In-Lieu Health	113	-	-	-	-
4040 Health Insurance	50,245	60,310	67,511	55,000	53,277
4042 Dental Insurance	4,842	5,862	6,088	6,088	4,446
4043 Vision Insurance	357	374	1,500	1,500	1,500
4044 Life/Disability Insurance	2,706	3,553	3,987	3,987	4,323
4049 Allocated OPEB	54,120	61,452	66,159	44,106	-
4051 Automobile Allowance	-	2,600	2,400	2,400	2,400
4052 Cell Phone Allowance	2,880	3,040	2,880	2,880	2,880
4053 Other Employee Reimbursement	360	760	950	950	2,150
4055 Tablet Stipend	-	1,800	-	-	-
4819 Allocated Liability Insurance	17,482	15,484	20,325	23,755	23,640
4839 Allocated Workers' Comp Insurance	(1,429)	11,055	15,112	19,840	19,167
Total Personnel	\$ 528,691	\$ 682,082	\$ 759,499	\$ 733,093	\$ 675,192
SUPPLIES & SERVICES					
4110 Office Supplies	2,969	5,312	1,500	1,500	2,000
4120 Other Supplies & Materials	2,403	1,485	900	900	3,000
4130 Postage & Printing	5,903	4,618	3,000	3,000	4,000
4210 Contract Services	336,109	281,014	202,000	312,879	167,000
4225 Bank & Fiscal Agent Fees	5,353	5,055	5,600	5,600	5,500
4240 Building Inspection Services	111,014	108,918	100,000	100,000	100,000
4241 Plan Check Services	35,338	29,321	30,000	30,000	20,000
4330 Vehicle Maintenance	-	153	500	500	500
4699 Allocated IT Costs	27,840	28,716	40,980	40,980	41,710
4710 Conference & Travel	4,836	2,662	6,500	6,500	4,250
4715 Meetings & Training	935	390	1,500	1,500	1,275
4720 Dues & Subscriptions	3,096	3,060	3,000	3,000	1,500
4915 Wayfinding Signs	-	1,123	3,000	3,000	3,000
Total Supplies & Services	\$ 535,797	\$ 471,827	\$ 398,480	\$ 509,359	\$ 353,735
TOTAL EXPENDITURES	\$ 1,064,488	\$ 1,153,909	\$ 1,157,979	\$ 1,242,452	\$ 1,028,927
PROGRAM REVENUE					
3110 Building Permit Fees	84,073	92,659	35,000	77,158	80,000
3190 Tree Removal Permit	1,505	1,612	1,000	1,000	1,000
3192 Cannabis Delivery Permit	-	730	600	-	600
3195 Minor Home Occ Permit	-	390	150	186	150
3601 Planning Service Charges	93,271	56,242	45,000	61,010	45,000
3605 Rental Registration	18,530	20,031	17,000	19,200	21,000
3606 Conditional Use Permit Monitoring Fee	582	22,226	23,800	25,268	25,500
3611 Plan Check Fees	64,317	52,821	25,000	28,410	20,000
3615 Way Finding Signage Fees	7,956	9,113	8,000	11,025	11,000
3625 Parking Mgmt - Vehicle Reg. Fee	9,934	22,626	35,000	62,216	62,500
3635 Parking Mgmt - Off Site Parking	17,818	48,007	11,000	8,400	8,500
3640 Storefront Display Monitoring	150	1,931	-	504	-
3800 Miscellaneous Revenue	7,750	835	5,000	1,300	1,000
TOTAL PROGRAM REVENUE	\$ 305,886	\$ 329,223	\$ 206,550	\$ 295,677	\$ 276,250

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 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/Planning Manager	1.0250	1.0500	1.0500	1.0500
Financial Analyst	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.3000	0.3000	0.3000	0.3000
Assistant Planner	1.0000	1.0000	1.0000	1.0000
TOTAL STAFF	3.4750	3.5000	3.5000	3.5000

Planning and Building Organizational Chart





Town of Yountville
"The Heart of the Napa Valley"

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 four (4) year contract renewal from July 1, 2020 to June 30, 2024 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.

2019-2020 Accomplishments

- The Town Council approved a four-year agreement from July 1, 2020-June 30, 2024.
- Sergeant Hallman developed new parking citations for the Town of Yountville and County of Napa
- Sergeant Hallman participated in weekly staff Management Team meetings.
- Sergeant Hallman participated in the town EOC training.
- Assisted code enforcement efforts by working with the Town Code Enforcement Officer and Planning on cases.
- 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: 5193 calls for service, 229 reports, 42 arrests, and 23 traffic collision investigations. (2019)
- 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.)
- Instituted a CPUC Limo enforcement protocol for NSO Records Division
- Assisted in design and development of a wellness mobile application for Napa County Law Enforcement and their families.
- Facilitated Individual & Group Crisis Intervention Training for the North Bay area.
- Assisted in rewriting the Napa County Fire & Law Enforcement Rescue Taskforce Protocol

2020-2021 Goals and Objectives

- Continue education and enforcement of the new "3 Hour" parking restricted areas
- 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 13.5% increase or \$138,817 for a total of \$1,167,363 for Fiscal Year 2020/2021 in accordance with the four-year contract between the Town and Napa County Sheriff's Department. Year two of the contract will show a 2.35% increase, and years three and four will each show a 3.14% increase.

Did You Know?

- The Town's \$1.7 million in property tax revenue projected for Fiscal Year 2020/2021 that is paid by local residents and businesses does not generate enough revenue to pay the Town's contracted public safety costs (law enforcement and fire and emergency medical services) which total just over \$2 million.
- In the last calendar year, the Sheriff Department handled 5193 calls for service.
- As parking enforcement and traffic enforcement continues to be of interest to many residents, the Sheriff Department had 766 traffic stops and issued 228 traffic citations in the past calendar year and 351 parking citations.
 - 538 traffic stops were educational warnings as part of the Town's stance on an educative approach to handling minor violations.



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

		2017/2018	2018/2019	2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	-	115	500	500	500
4210	Contract Services	951,386	989,951	1,028,546	1,028,546	1,167,363
	Total Supplies & Services	\$ 951,386	\$ 990,066	\$ 1,029,046	\$ 1,029,046	\$ 1,167,863
	TOTAL EXPENDITURES	\$ 951,386	\$ 990,066	\$ 1,029,046	\$ 1,029,046	\$ 1,167,863
PROGRAM REVENUE						
3011	Sales Tax - Prop. 172 Public Safety	35,124	25,818	20,000	20,000	20,000
3201	Vehicle Code Fines	4,606	4,210	1,000	1,000	1,000
3215	Abandoned Vehicle Fee	-	-	-	-	-
3402	State COPS Grant	132,089	144,853	120,000	155,947	130,000
3800	Miscellaneous Revenue	-	591	-	21	-
	TOTAL PROGRAM REVENUE	\$ 171,819	\$ 175,472	\$ 141,000	\$ 176,968	\$ 151,000

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. The current agreement is composed of 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 Assistant Chief, one Fire Captain and eleven Fire Apparatus Engineers serving the Yountville Fire Station.
- A Training Bureau consisting of one Battalion Chief and two Fire Captains funded by CAL FIRE, and two Fire Captains and one 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 Fire Captains (Deputy Fire Marshal), one Plans Examiner and one Code Enforcement Officer. 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 Fire Captains and 2.75 Communications Operators funded by CAL FIRE, and one 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 Heavy Equipment Mechanics funded by Napa County.
- An administrative Staff consisting of an Assistant Government Program Analyst, Administrative Officer, two Office Technicians, Staff Services Analyst and Receptionist.
- Three 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 Fire Captain, and 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 cooperating fire agencies in Napa County. They receive specialized training in technical rescue situations and haz-

ardous 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 firefighting aircraft, 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 four 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.

2019/2020 Accomplishments

- 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.
- Completed first full year of emergency medical dispatching(EM-D), where our dispatchers in the St Helena ECC are able to provide pre-arrival medical directions to 911 callers prior to the FD arriving at scene. Examples would be; providing CPR instructions, bleeding control and even how to help deliver a baby.

2020/2021 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.
- 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 CAL FIRE this year calls for an increase of approximately \$27,000 for Operations and Maintenance increase costs to \$863,000 for Fiscal Year 2020/2021.
- The Town estimates a Fire Tax Credit of \$218,000 to offset costs.
- The total cost for services is \$645,000 including the estimated Fire Tax Credit.

Did You Know?

- Yountville Station 12 responded to 1,813 calls during the 2019 calendar year.
- Of those 1,813 calls, 22% or 391 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

	2017/2018	2018/2019	2019/2020		2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES					
4210 Contract Services	728,548	751,118	835,590	835,590	863,000
County Fire Property Tax Credit Offset	(182,111)	(205,428)	(205,000)	(205,000)	(218,000)
Total Supplies & Services	\$ 546,437	\$ 545,690	\$ 630,590	\$ 630,590	\$ 645,000
TOTAL EXPENDITURES	\$ 546,437	\$ 545,690	\$ 630,590	\$ 630,590	\$ 645,000





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

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. The Department 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 provides plan check for private development projects to provide advice on compliance 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.

There are 15 programs administered by the Public Works Department with half administered directly by the Administration and Engineering Division; 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 Four 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 remove sedimentation and non-native species and vegetation from Hopper Creek and the Town's segment of Beard Ditch.

The Public Works Department continues to refine service delivery using Town Staff. This process results in a more responsive, responsible, and effective 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, improving procedures and delivering more effective and efficient customer service.

The Administration and Engineering Division also works with the Planning & Building Department to provide development and plan review and other planning, and administrative functions that support private development project application processing, review and monitoring. Staff time for this process is paid by the applicant to allow for full cost recovery while working on private development projects.

2019/2020 Accomplishments

- Completed the design and construction of 28 Capital Improvement Projects (CIP) within budget and on schedule while meeting the expectations of the public. This included the design and construction of the Annual Street Maintenance and Paving Program (Using Measure T, Gas Tax, and SB1 Funds), water, and wastewater infrastructure projects.
- Finished the permitting process and begin the construction on Oak Circle Bridge and Path Project (PK-0003).
- Coordinated with the Planning and Building Department and provide plan review services and engineering services on private development projects.
- Refined work plan and budgets for Measure T, SB1 and Gas Tax (HUTA) funds. This required the Town to submit a biannual updated five-year plan per the program requirements. These plans also included reports on project(s) completion submitted on an annual basis.

2020/2021 Goals and Objectives

- Complete the design and construction of 23 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, Gas Tax, and SB1 Funds), water and wastewater infrastructure projects.
- Complete construction of 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 slightly increased by \$13,454 (2%) due to an increase in salaries.
- Funding from Measure T (Fund 25), SB1 (Fund 26) and Gas Tax (Fund 20) will continue to be the revenue resources for funding of street projects. These projects were previously funded by the General Fund. The expected combined revenue for these funds is approximately \$462,000. The projects will be adjusted to the level of funding to continue 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.
- The Public Works Department manages and maintains no less than 20 regulatory permits from various agencies. These permits include National Pollution Discharge Elimination System (NPDES) permits (5) for Storm Water, Water, and Waste Water, Fish and Wildlife, Army Corps, Dept of Public Health, Department of Water Resources, and Bay Area Air Quality Management Resources Board to name a few.

The top priorities for Fiscal Year 2020/2021 are to:

- Complete the Annual Street Maintenance and Paving Project(s) (MT-3021) \$510,000.
- Complete construction on Oak Circle Bridge and Path (PK-0003) \$375,000.

Did You Know?

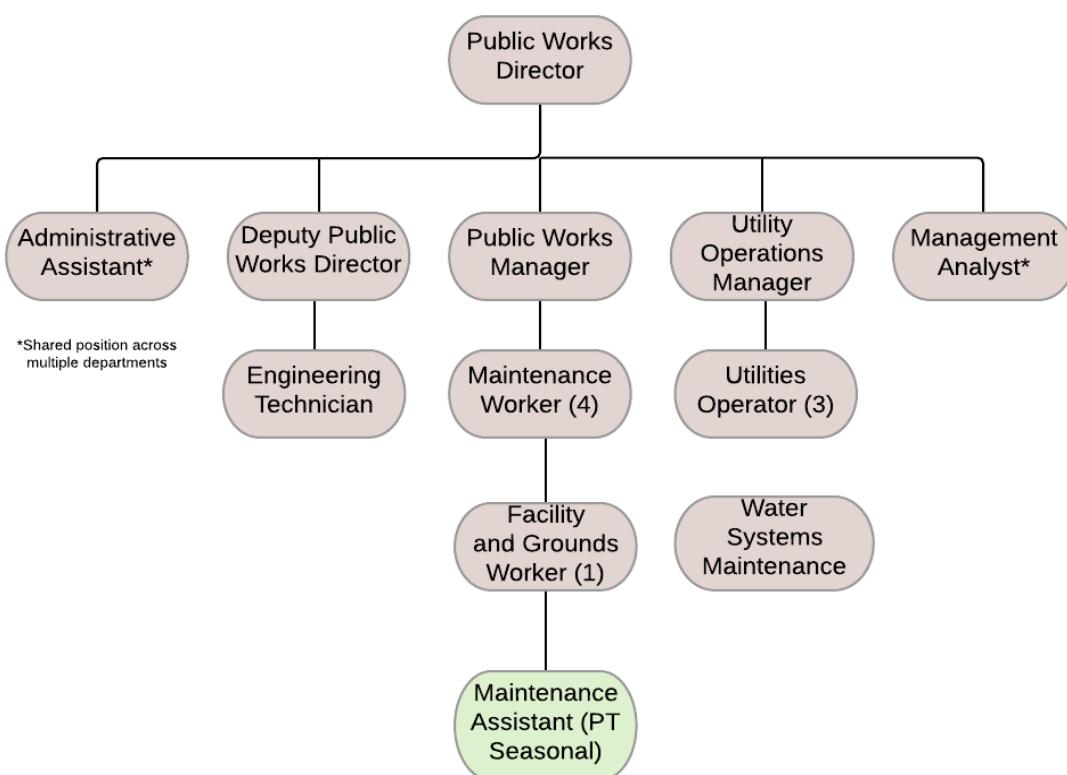
- Staff issued 80 encroachment permits in the 2019/2020 Fiscal Year, compared to the 65 issued last fiscal year.
- 30 projects and programs included in Fiscal Year 2019/2020 Capital Improvement Programs or projects were completed or underway.
- The Public Works Director led 47 Monday morning Tailgate Safety meetings at the Town Corporation Yard for Public Works staff.

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

		2017/2018	2018/2019	2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	348,194	328,813	341,595	341,595	380,232
4012	Overtime	-	116	500	500	100
4013	Medicare & FICA	4,784	4,513	4,963	4,963	5,527
4020	PERS Employer Rate	44,931	36,113	40,024	40,024	43,235
4030	Deferred Compensation	27,467	25,044	24,437	24,437	27,242
4031	Payment In-Lieu Health	-	-	12,000	12,000	12,000
4040	Health Insurance	43,201	33,722	35,042	35,042	42,876
4042	Dental Insurance	4,728	3,747	3,336	3,336	3,740
4043	Vision Insurance	557	2,367	4,500	4,500	5,000
4044	Life/Disability Insurance	3,246	3,204	3,231	3,231	3,645
4049	Allocated OPEB	43,920	47,520	49,546	33,031	-
4050	Tuition Reimbursement	-	-	1,200	1,200	-
4051	Automobile Allowance	-	2,600	4,800	4,800	4,800
4052	Cell Phone Allowance	9,240	8,320	8,640	8,640	8,640
4053	Other Employee Reimbursement	175	1,803	7,150	7,150	7,750
4055	Tablet Stipend	1,800	-	-	-	-
4819	Allocated Liability Insurance	13,871	11,974	15,222	18,647	20,536
4839	Allocated Workers' Comp Insurance	(1,270)	8,549	11,318	15,574	16,651
Total Personnel		\$ 544,845	\$ 518,406	\$ 567,504	\$ 558,670	\$ 581,974
SUPPLIES & SERVICES						
4110	Office Supplies	489	251	800	800	800
4120	Other Supplies & Materials	3,496	285	5,000	5,000	5,000
4130	Postage & Printing	-	125	500	500	500
4210	Contract Services	10,355	20,527	22,000	25,142	22,000
4250	Advertising	-	-	1,500	1,500	1,500
4280	Other Agencies	33,980	44,086	87,000	87,000	87,000
4310	Facilities/Grounds Maintenance	-	-	1,000	1,000	1,000
4320	Equipment Maintenance	37	785	1,000	1,000	1,000
4330	Vehicle Maintenance	75	41	1,000	1,000	1,000
4510	Utilities - Gas & Electric	-	-	600	600	600
4515	Utilities - Water & Sewer	747	842	900	900	900
4699	Allocated IT Costs	24,360	23,836	33,900	33,900	31,750
4710	Conference & Travel	4,058	2,913	6,000	6,000	5,950
4715	Meetings & Training	1,869	3,251	2,500	2,500	2,125
4720	Dues & Subscriptions	588	611	1,000	1,000	1,000
Total Supplies & Services		\$ 80,054	\$ 97,551	\$ 164,700	\$ 167,842	\$ 162,125
TOTAL EXPENDITURES		\$ 624,898	\$ 615,957	\$ 732,204	\$ 726,512	\$ 744,099
PROGRAM REVENUE						
3199	Encroachment Permit	19,903	12,590	5,000	8,013	6,000
3602	Engineering Service Charges	8,014	-	2,500	7,176	2,500
3800	Miscellaneous Revenue	-	-	-	500	-
TOTAL PROGRAM REVENUE		\$ 27,917	\$ 12,590	\$ 7,500	\$ 15,689	\$ 8,500

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 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	0.1000	0.1000	0.1000	0.1000
Engineering Technician	0.7500	0.7500	0.7500	0.7500
Management Analyst	0.4000	0.4200	0.4200	0.5200
Utilities Manager	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.1000	0.1000	0.1000	0.1000
Finance Director	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	2.7000	2.7200	2.7200	2.8200

Public Works Organizational Chart



Department Overview

The Streets Maintenance Division of the Public Works Department is responsible 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)
- 25,000 linear feet of curbs, gutters and sidewalks
- 300 different traffic control and directional signage (street, stop, traffic control, etc.)
- Striping and painting of streets and curbs
- 130 LED 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 streets and sidewalk maintenance on the campus of the Veterans Home of California is 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, to assist in keeping debris out of the creeks.

2019/2020 Accomplishments

- Completed annual inspection of Town's storm drain system. This includes drains, swales and all inlets and outfalls for compliance with NPDES permit. No issues were found.
- Completed annual Floodwall inspection, training and all documentation.
- Continued to expand use of GIS in a more complete and comprehensive manner. This includes layers for internal and external use, and additional Storyboards.
- Changed out all fourteen (14) wood pole street lights with town standard LED lighting in the Vintage neighborhood (Oak Circle).
- Removed and replaced all seventeen (17) non ADA compliant ramps with the most current standard ramps and markings in the Vintage neighborhood.
- Integrated iWorq Asset Management software and started building data base for assisting with reporting and budgeting tasks.
- Performed annual Floodwall inspection, training and all documentation.
- The Urban Forest Management Program continued with year three (3). This program involves trimming all trees in Town at least once in the three-year cycle. One hundred trees were trimmed this year.

- Continue 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.

2020/2021 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.
- Remove and replace non-compliant ADA ramps in the Toyon Terrace Neighborhood (Mulberry/ Larkspur) with those that meet the most current standard.
- Remove and replace curb, gutter, and sidewalk using SB1 funds as available.
- 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 and additional maps and layers.
- Continue to integrate iWorq Asset Management software and continue building data base for assisting with reporting, and budgeting tasks.
- The Urban Forest Management Program entered year one of a new three year cycle. This program involves arborists review and trimming as needed 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 \$5,167 (1%) due to an increase in operations costs, and contract services (Curb Painting and Sweeper Services).
- A decrease of \$1,247 (1%) in personnel costs reflects the decreased contributions of employer paid benefits (Allocated OPEB 4049).
- An increase in contract services (4210) of \$10,000 represents the cost of curb painting throughout the town.

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.
- Installed 12 new 3-Hour Parking signs throughout town.
- Ten parking places were added at Van De Leur Park.
- Installed 12 new Bus and Limousine parking prohibition signs.
- The Town has a unique practice of trimming its various street signs in wood which dates back to the design aesthetic of renown landscape architect Lawrence Halprin, and was part of the 1976 General Plan.
- The Town currently has 442 of these wood trimmed signs.

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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	120,337	128,474	123,016	123,016	129,293
4012	Overtime	1,869	2,564	2,100	2,100	2,500
4013	Medicare & FICA	1,630	1,745	1,791	1,791	1,884
4020	PERS Employer Rate	22,627	28,061	33,468	33,468	33,197
4030	Deferred Compensation	5,863	8,066	8,600	8,600	9,040
4031	Payment-In Lieu Health	352	-	-	-	-
4040	Health Insurance	29,675	30,407	30,324	27,000	30,408
4042	Dental Insurance	2,950	2,956	2,881	2,881	2,746
4044	Life/Disability Insurance	1,174	1,277	1,239	1,239	1,356
4049	Allocated OPEB	17,400	18,420	17,845	11,897	-
4053	Other Employee Reimbursement	40	-	-	-	-
4819	Allocated Liability Insurance	5,552	4,640	5,482	6,716	6,983
4839	Allocated Workers' Comp Insurance	(540)	3,313	4,076	5,608	5,662
Total Personnel		\$ 208,928	\$ 229,924	\$ 230,822	\$ 224,316	\$ 223,069
SUPPLIES & SERVICES						
4110	Office Supplies	148	210	800	800	800
4120	Other Supplies & Materials	20,489	12,718	22,300	22,300	22,300
4210	Contract Services	39,851	59,047	75,000	75,000	85,000
4310	Facilities Maintenance	10,087	7,064	9,000	9,000	9,000
4320	Equipment Maintenance	607	3,437	4,000	4,000	4,000
4330	Vehicle Maintenance	1,743	2,754	3,000	3,000	3,000
4510	Utilities - Gas & Electric	22,865	23,513	26,280	26,280	26,280
4520	Waste Disposal & Recycling	599	476	600	600	600
4699	Allocated IT Costs	14,400	13,591	19,320	19,320	18,090
4710	Conference & Travel	2,709	20	3,000	3,000	2,550
4715	Meetings & Training	192	1,201	1,000	1,000	850
4720	Dues & Subscriptions	145	-	2,000	2,000	2,000
Total Supplies & Services		\$ 113,835	\$ 124,032	\$ 166,300	\$ 166,300	\$ 174,470
CAPITAL OUTLAY						
5700	Machinery & Equipment	805	1,907	3,000	4,756	3,000
Total Capital Outlay		\$ 805	\$ 1,907	\$ 3,000	\$ 4,756	\$ 3,000
TOTAL EXPENDITURES		\$ 323,568	\$ 355,862	\$ 400,122	\$ 395,372	\$ 400,539
		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)						
Public Works Director		0.0500	0.0500	0.0500	0.0500	0.0500
Public Works Manager		0.3000	0.3000	0.3000	0.3000	0.3000
Maintenance Worker		0.7750	0.7750	0.9750	0.9750	0.9750
Facility & Grounds Worker		0.4000	0.4000	0.0500	0.0500	0.0500
Utility Operator		0.0250	0.0250	-	-	-
TOTAL STAFF		1.5500	1.5500	1.3750	1.3750	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 nine (9) parks. The Division provides a range of vegetation management services utilizing a variety of methods to manage vegetation for all parks, paths and our open space.

This Division oversees the urban forest management plan which, as a part of the Town Council policy 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. Part-time funds provides assistance with servicing the parks restrooms, trash pickup and mowing. This is a not to exceed 960-hour annually provision.

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 maintain service delivery levels.

In the spring of 2019, the Division stopped use of Glyphosate's (Roundup) in the Town parks and path system. Parks staff has transitioned to more environmentally friendly products. These products are organic or non-Prop 65 (no cancer-causing chemicals used in the products). The cost of these products is ten (10) times more than Glyphosate's and requires the use of approximately four (4) times the amount of product. This equates to an increase in approximately forty (40) times the cost of the Roundup product.

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.

2019/2020 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.
- Transitioning to Battery Powered leaf blowers and away from gas powered leaf blowers
- Participated in the Town's 5th Annual Arbor Day Community Tree Planting event, planting eighteen (18) various species, including two (2) mature native oak trees in Vineyard Park. This was accomplished with help from students at the after-school program and Town Council members.
- Adapted and utilized GIS and iWork 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.

2020/2021 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 iWork 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 slight budget increase of \$8,448 (1.44%) reflects an increase in personnel costs.

Did You Know?

- 664 drought tolerant plants and 26 new trees were planted throughout town.
- Staff used 10 gallons of organic herbicide (Weed Slayer) last year.
- Park Maintenance was responsible for mowing 2.39 acres each week.
- Public Works crews provided 120,000 Mutt Mitts for pet waste removal in the Town-wide network of 25 Mutt Mitt Stations.



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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	173,867	190,524	194,919	194,919	206,014
4011	Salaries - Part Time	16,378	17,069	25,000	25,000	37,624
4012	Overtime	2,203	2,573	1,700	1,700	2,500
4013	Medicare & FICA	3,658	3,879	4,145	4,145	5,879
4020	PERS Employer Rate	18,575	21,809	26,294	26,294	29,074
4030	Deferred Compensation	7,084	9,006	13,633	13,633	14,410
4031	Payment In-Lieu Health	3,661	-	-	-	-
4040	Health Insurance	25,597	32,521	22,563	29,500	34,464
4042	Dental Insurance	4,833	4,770	5,674	5,674	4,852
4043	Vision Insurance	-	254	-	-	-
4044	Life/Disability Insurance	1,591	1,821	1,946	1,946	2,163
4049	Allocated OPEB	25,560	27,072	28,276	18,851	-
4052	Cell Phone Allowance	-	-	960	960	-
4053	Other Employee Reimbursement	129	175	-	-	-
4819	Allocated Liability Insurance	9,231	6,819	8,686	10,640	11,127
4839	Allocated Workers' Comp Insurance	(890)	4,868	6,458	8,887	9,022
Total Personnel		\$ 291,477	\$ 323,161	\$ 340,254	\$ 342,149	\$ 357,129
SUPPLIES & SERVICES						
4110	Office Supplies	6	46	300	300	300
4120	Other Supplies & Materials	41,716	37,262	41,700	41,700	41,700
4210	Contract Services	55,931	37,099	29,600	29,600	29,600
4310	Facilities Maintenance	5,919	11,024	26,800	26,800	26,800
4320	Equipment Maintenance	2,899	4,007	3,000	3,000	3,000
4330	Vehicle Maintenance	7,400	7,244	6,000	6,000	6,000
4420	Equipment Rental	725	1,032	1,000	1,000	1,000
4510	Utilities - Gas & Electric	6,650	7,781	7,500	7,500	7,500
4515	Utilities - Water & Sewer	64,783	60,408	67,000	67,000	67,000
4520	Waste Disposal & Recycling	8,382	6,665	15,000	15,000	15,000
4699	Allocated IT Costs	14,400	23,227	33,030	33,030	30,930
4710	Conference & Travel	434	1,456	2,000	2,000	1,700
4715	Meetings & Training	1,414	1,988	1,500	1,500	1,275
4720	Dues & Subscriptions	-	-	500	500	500
Total Supplies & Services		\$ 210,658	\$ 199,240	\$ 234,930	\$ 234,930	\$ 232,305
CAPITAL OUTLAY						
5700	Machinery & Equipment	1,580	2,789	3,000	6,512	3,000
Total Capital Outlay		\$ 1,580	\$ 2,789	\$ 3,000	\$ 6,512	\$ 3,000
TOTAL EXPENDITURES		\$ 503,715	\$ 525,189	\$ 578,184	\$ 583,591	\$ 592,434
PROGRAM REVENUE						
3191	Tree Removal In Lieu Fee	2,367	11,848	4,000	(8,724)	2,000
3801	Refunds & Reimbursements	10,736	10,983	12,420	12,420	11,000
3803	Donations & Contributions	-	-	-	-	-
TOTAL PROGRAM REVENUE		\$ 13,103	\$ 22,831	\$ 16,420	\$ 3,696	\$ 13,000

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2500	0.2500	0.2500	0.2500
Maintenance Worker	1.0500	1.0500	1.3250	1.3250
Facility & Grounds Worker	1.3000	1.3000	0.9500	0.9500
TOTAL STAFF	2.6500	2.6500	2.5750	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. This division is supervised by the Public Works Manager and includes two (2) Maintenance Workers.

The two (2) employees maintain over 80,000 square feet of facilities. The budget includes funding for a contracted tree service firm which includes a certified arborist on each team, 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.

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

- Town Hall: 8,000 square feet
- Post Office: 7,000 square feet
- Sheriff's Office: 1,500 square feet
- Corporation Yard Buildings: 40,000 square feet
- Community Center, Library, and Plaza: 11,100 square feet
- Community Hall: 8,000 square feet
- Bardessono Sewer Lift Station: 4,000 square feet
- Bardessono Pump Station Building: 900 square feet
- Wastewater Treatment Plant Control Building: 10,000 square feet
- Wastewater facilities are included in the Wastewater Enterprise Fund (4510 and 4515)

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 known 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. A Stationary Emergency Generator was installed this year as well at Community Hall. This equipment will provide Community Resource Services during power outages.

2019/2020 Accomplishments

- A Stationary Emergency Generator was installed this year at Community Hall. This equipment will provide Community Resource Services during power outages.
- 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 which includes 105 trees.
- Continued 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.

2020/2021 Goals and Objectives

- Develop and refine asset service life and replacement program into iWorq 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 \$21,310 (5%) due to an increase in personnel costs, and contract services, and Allocated Property Insurance. A stationary emergency generator was installed this year as well at Community Hall. This equipment will provide community resource services during power outages.
- 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. \$19,329 in principal and \$1,339 in interest is budgeted to make timely debt payments. The Final Payments are scheduled for December 2022.
- The slight increase in personal costs is specifically related to COVID-19. This reflects the decreased contributions of employer paid benefits (Allocated OPEB 4049)

Did You Know?

- 105 trees located on Town facility property were trimmed, inspected and managed.
- The Town Public Works staff supported 23 special community events.



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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	100,389	108,618	154,645	154,645	167,981
4012	Overtime	1,713	1,690	1,200	1,200	2,000
4013	Medicare & FICA	1,416	1,485	2,256	2,256	2,450
4020	PERS Employer Rate	8,720	9,907	12,586	12,586	15,073
4030	Deferred Compensation	4,873	6,738	10,825	10,825	11,758
4031	Payment In-Lieu Health	3,196	-	-	-	-
4040	Health Insurance	10,175	10,557	21,446	18,200	21,047
4042	Dental Insurance	2,602	2,593	3,654	3,654	3,530
4044	Life/Disability Insurance	908	1,031	1,600	1,600	1,757
4049	Allocated OPEB	14,280	15,372	22,439	14,959	-
4819	Allocated Liability Insurance	4,541	3,873	6,891	8,441	9,073
4839	Allocated Workers' Comp Insurance	(460)	2,764	5,124	7,051	7,356
Total Personnel		\$ 152,355	\$ 164,629	\$ 242,666	\$ 235,417	\$ 242,025
SUPPLIES & SERVICES						
4110	Office Supplies	23	390	300	300	300
4120	Other Supplies & Materials	5,916	7,275	5,000	5,000	5,000
4210	Contract Services	31,732	28,585	51,316	51,316	58,870
4310	Facilities Maintenance	24,077	13,489	14,100	14,100	14,100
4320	Equipment Maintenance	547	-	2,000	2,000	2,000
4325	Vehicle Maintenance	1,502	1,382	1,500	1,500	1,500
4510	Utilities - Gas & Electric	22,671	21,191	23,000	23,000	25,710
4515	Utilities - Water & Sewer	27,930	28,983	30,000	30,000	30,000
4520	Waste Disposal & Recycling	2,994	2,380	4,500	4,500	4,500
4699	Allocated IT Costs	10,480	11,364	16,200	16,200	15,170
4710	Conference & Travel	66	692	2,000	2,000	1,700
4715	Meetings & Training	1,181	979	1,000	1,000	850
4720	Dues & Subscriptions	-	-	500	500	500
4829	Allocated Property Insurance	30,977	34,342	33,500	38,570	48,000
Total Supplies & Services		\$ 160,095	\$ 151,053	\$ 184,916	\$ 189,986	\$ 208,200
CAPITAL OUTLAY						
5700	Machinery & Equipment	-	2,509	3,000	6,512	3,000
Total Capital Outlay		\$ -	\$ 2,509	\$ 3,000	\$ 6,512	\$ 3,000
LOAN PAYMENTS						
6100	Principal	17,678	18,212	18,758	18,758	19,330
6500	Interest	2,991	2,457	1,911	1,911	1,339
Total Debt Service		\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669
TOTAL EXPENDITURES		\$ 333,118	\$ 338,859	\$ 451,251	\$ 452,584	\$ 473,894

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Manager	0.2000	0.2500	0.2750	0.2750
Maintenance Worker	0.7500	0.8000	1.7000	1.7000
Facility & Grounds Worker	0.2500	0.2500	-	-
TOTAL STAFF	1.2000	1.3000	1.9750	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



Town of Yountville
"The Heart of the Napa Valley"

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 - 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 include the administrative oversight of the departments such as; finance and employment-related tasks, park picnic area reservations, special event application process administration, amplified sound permits, block party permits and filming/photography permits, and 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 Youth Subsidy Fund.

2019/2020 Accomplishments

- Processed 5,522 individual registrations for recreational programs, events and services.
- Held a formal staff strategic planning retreat to assess where we are now and where we see the department in the future.
- Successfully recruited for a Full Time Facility & Events Specialist.
- Completed an online digital tour and marketing photo shoot for Yountville Community and Veterans Memorial Park.

2020/2021 Goals and Objectives

- Research and potentially implement the facility scheduler and rental module that is offered as a part of the ASAP Software System that is already used for Recreation Class registration.
- Implement DocuSign for permit applications, agreements, rental forms, and registration forms.
- Implement use of LaserFiche for electronic long-term file storage.
- Analyze and implement a system to streamline check in for drop-in sports.
- Change the Camp registration process to increase manageability.
- Analyze and plan for workload and distribution changes based on school closure.

Budget Highlights

- Personnel budget reflects a restructuring of staff allocations due to the retirement of the Community Facilities Manager as of June 30, 2020. This position will not be filled in the future.

Did You Know?

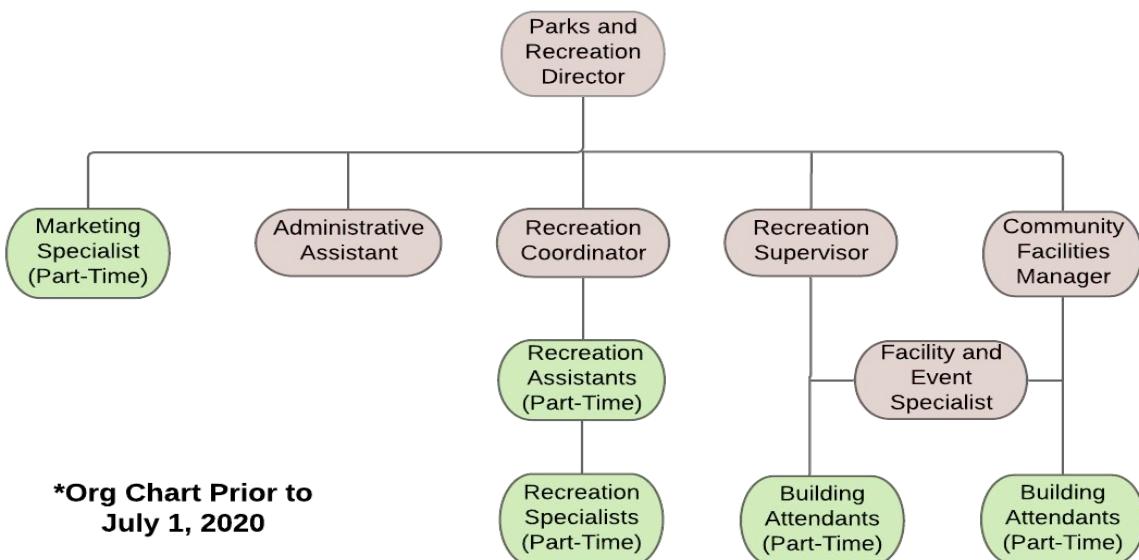
- In calendar year 2019, the Parks and Recreation Department processed over 5,522 individual registrations through the ASAP Registration Software System. This includes online and in-person registrations.
- In 2019 we had 217 Park Site Reservations totaling 8,250 visiting our parks in an organized manner.
- 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 Little League, the Napa Valley Museum, Yountville 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

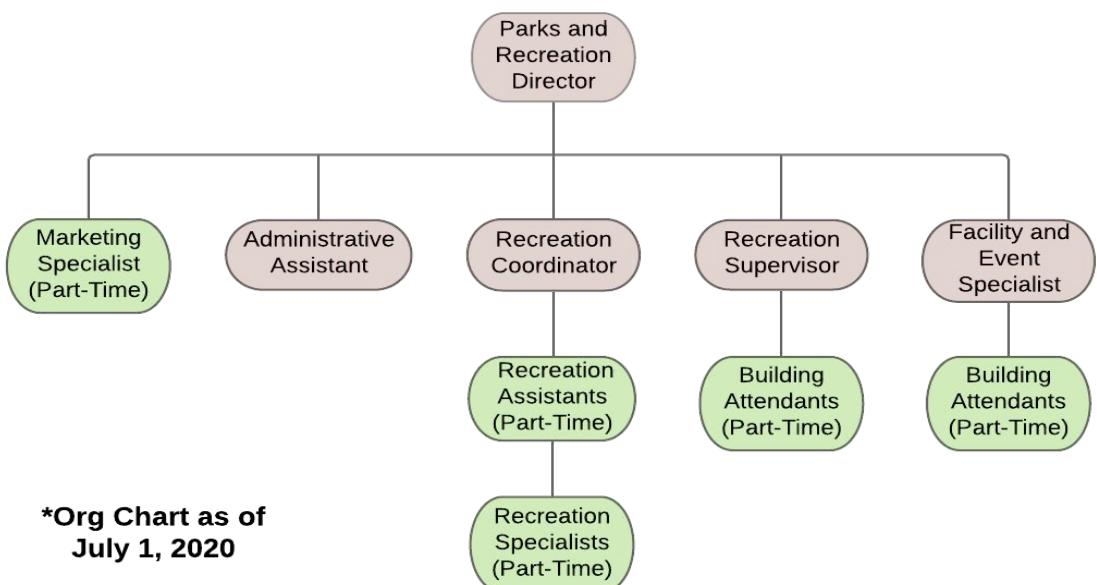
		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	203,073	227,618	240,997	240,997	227,639
4011	Salaries - Part Time	32,736	28,557	30,450	30,450	33,495
4012	Overtime	1,248	359	1,000	1,000	1,000
4013	Medicare & FICA	5,269	5,300	5,724	5,724	5,871
4020	PERS Employer Rate	47,384	59,137	75,015	75,015	66,049
4030	Deferred Compensation	11,482	12,679	17,049	17,049	16,165
4031	Payment In-Lieu Health	113	-	-	-	-
4040	Health Insurance	30,745	31,798	34,302	31,100	31,185
4042	Dental Insurance	2,777	2,852	3,024	3,024	2,607
4043	Vision Insurance	-	509	3,000	3,000	2,500
4044	Life/Disability Insurance	1,870	2,111	2,365	2,365	2,061
4049	Allocated OPEB	28,320	31,284	34,955	23,303	-
4051	Automobile Allowance	-	2,600	2,400	2,400	2,400
4052	Cell Phone Allowance	4,540	5,200	5,760	5,760	5,760
4053	Other Employee Reimbursement	480	120	3,600	3,600	3,000
4819	Allocated Liability Insurance	10,360	7,880	10,739	13,155	12,295
4839	Allocated Workers' Comp Insurance	(1,020)	5,626	7,985	10,988	9,969
Total Personnel		\$ 379,377	\$ 423,631	\$ 478,365	\$ 468,930	\$ 421,996
SUPPLIES & SERVICES						
4110	Office Supplies	7,576	7,975	7,500	7,500	7,500
4120	Other Supplies & Materials	5,832	2,218	7,500	7,500	7,500
4130	Postage & Printing	22,742	23,040	28,000	28,000	30,000
4210	Contract Services	8,521	12,785	14,000	14,000	12,000
4225	Bank & Fiscal Agent Fees	7,608	9,077	7,900	7,900	8,500
4230	Personnel Services	2,291	2,475	1,000	1,000	2,500
4250	Advertising	3,064	4,119	3,500	3,500	3,500
4320	Equipment Maintenance	-	-	500	500	500
4330	Vehicle Maintenance	470	844	1,000	1,000	1,000
4410	Facility Rental	31	-	-	-	-
4420	Equipment Rental	453	-	-	-	-
4699	Allocated IT Costs	14,600	13,291	20,340	20,340	21,120
4710	Conference & Travel	2,141	5,464	7,500	7,500	2,000
4715	Meetings & Training	2,874	2,990	3,500	3,500	2,975
4720	Dues & Subscriptions	2,165	777	3,000	3,000	3,260
Total Supplies & Services		\$ 80,366	\$ 85,055	\$ 105,240	\$ 105,240	\$ 102,355
CAPITAL OUTLAY						
5700	Machinery & Equipment	456	-	-	-	-
Total Capital Outlay		\$ 456	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 460,200	\$ 508,685	\$ 583,605	\$ 574,170	\$ 524,351
PROGRAM REVENUE						
3120	Special Event Permit	\$ 6,297	\$ 8,913	\$ 7,500	\$ 7,500	\$ 7,500
3315	Park Rentals	15,530	14,253	13,500	13,500	13,500
TOTAL PROGRAM REVENUE		\$ 21,827	\$ 23,166	\$ 21,000	\$ 21,000	\$ 21,000

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Parks & Recreation Director	0.8000	0.8000	0.8200	0.8200
Community Facilities Manager	0.1400	0.1400	0.1400	-
Recreation Supervisor	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.4500	0.4500	0.5000	0.5000
Management Analyst	0.0500	0.0500	0.0500	0.0500
Finance Director	0.0250	0.0250	0.0500	0.0500
Financial Analyst	0.0500	0.0500	0.1000	-
TOTAL STAFF	1.6150	1.6150	1.7600	1.5200

Parks and Recreation Organizational Chart



Parks and Recreation Organizational Chart



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 a safe and enjoyable option 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. This is a standalone program that is comprised of families mostly outside of Yountville Elementary School and we do not anticipate significant enrollment changes due to the school closing in June 2020.

The following 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 to nine (8 - 9) - one-week sessions during the summer in June, July, and August.

The program averaged 72 children per week during the summer and 45 children per week during the spring and winter break camps serving 898 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.

Camp programs feature activities of arts, crafts, sports, table games, swimming, excursions, cooking and much more. Camps have traditionally operated out of the Yountville Elementary school. In the event use of the school is not possible, we have alternative plans in place that will include use of our local parks and the Community Center. 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.

2019/2020 Accomplishments

- We successfully adapted to the closure of the Yountville Community Pool and used the VINE Bus system to travel to the Napa High Pool, operated by Napa Parks and Recreation, on Tuesdays of each week.
- We continued to grow in both participant enrollment and revenue in all Camps in 2019.
- We held a successful staff recruitment for Summer Camp 2019 with 3 new Recreation Assistants coming on board with a returning staff of 9.

2020/2021 Goals and Objectives

- Work to streamline the registration processes and explore options to better manage daily registration numbers.
- Work with ASAP (Registration Software Company) to create a check in/out report that combines all registration options onto one sheet per day.
- Continue to work on partnering with the Napa County Library on the summer reading program.
- Strive to sustain the programs pending site changes at Yountville Elementary School.
- Continue to foster a positive environment for our team to grow and learn lifelong employment skills.

Budget Highlights

- There are no major changes to this budget. However, each year, minimum wage increases statewide increase our personnel costs.

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	20,529	24,152	25,073	25,073	26,702
4011 Salaries - Part Time	44,230	42,994	46,000	46,000	50,600
4012 Overtime	579	1,211	700	700	800
4013 Medicare & FICA	3,651	3,657	3,884	3,884	4,261
4020 PERS Employer Rate	7,387	3,497	4,076	4,076	4,201
4030 Deferred Compensation	1,292	1,575	1,751	1,751	1,865
4031 Payment-In Lieu Health	1,080	-	-	-	-
4040 Health Insurance	2,576	4,045	5,014	4,000	4,577
4042 Dental Insurance	329	357	361	361	350
4044 Life/Disability Insurance	188	236	258	258	282
4049 Allocated OPEB	3,720	3,504	3,636	2,424	-
4819 Allocated Liability Insurance	3,031	883	1,117	1,369	1,442
4839 Allocated Workers' Comp Insurance	(290)	630	831	1,143	1,139
Total Personnel	\$ 88,301	\$ 86,740	\$ 92,701	\$ 91,039	\$ 96,219
SUPPLIES & SERVICES					
4110 Office Supplies	12	132	500	500	500
4120 Other Supplies & Materials	11,208	9,171	10,500	10,500	11,000
4210 Contract Services	11,297	14,776	15,000	15,000	15,000
4250 Advertising	400	125	500	500	1,000
4410 Facility Rental	2,500	3,019	3,000	3,000	3,000
4699 Allocated IT Costs	3,400	3,043	4,650	4,650	4,820
4710 Conference & Travel	369	300	900	900	200
4715 Meetings & Training	636	440	500	500	510
Total Supplies & Services	\$ 29,822	\$ 31,006	\$ 35,550	\$ 35,550	\$ 36,030
TOTAL EXPENDITURES	\$ 118,123	\$ 117,746	\$ 128,251	\$ 126,589	\$ 132,249
PROGRAM REVENUE					
3538 Camp Program Fees	\$ 111,347	\$ 114,683	\$ 95,000	\$ 95,000	\$ 98,000
Cost Recovery Percentage	94.3%	97.4%	74.1%	75.0%	74.1%
	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)					
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200	0.0200
Recreation Coordinator	0.3000	0.3000	0.3000	0.3000	0.3000
Administrative Assistant	0.0500	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	0.3700	0.3700	0.3700	0.3700	0.3700

Department Overview

The Town of Yountville ceased operation of the Community Pool in 2019. The Parks and Recreation – Pool & Aquatic Programs department continues to be included in the budget for the sole purpose of displaying historical activity.

2019/2020 Accomplishments

- No activity to report.

2020/2021 Goals and Objectives

- No planned activity.

Budget Highlights

- This budget expenditure came to an end in 2019.

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	33,556	35,875	-	-	-
4011 Salaries - Part Time	49,359	20,417	-	-	-
4012 Overtime	412	279	-	-	-
4013 Medicare & FICA	4,232	2,047	-	-	-
4020 PERS Employer Rate	6,740	8,183	-	-	-
4030 Deferred Compensation	1,970	2,225	-	-	-
4031 Payment In-Lieu Health	522	-	-	-	-
4040 Health Insurance	3,801	3,853	-	-	-
4042 Dental Insurance	603	601	-	-	-
4044 Life/Disability Insurance	296	337	-	-	-
4049 Allocated OPEB	4,800	5,088	-	-	-
4819 Allocated Liability Insurance	4,101	1,281	-	-	-
4839 Allocated Workers' Comp Insurance	(430)	914	-	-	-
Total Personnel	\$ 109,962	\$ 81,101	\$ -	\$ -	\$ -
SUPPLIES & SERVICES					
4110 Office Supplies	1,119	207	-	-	-
4120 Other Supplies & Materials	3,723	494	-	-	-
4125 Chemicals	8,370	2,006	-	-	-
4140 Supplies for Resale - Snack Bar	2,718	452	-	-	-
4210 Contract Services	5,817	1,780	-	-	-
4250 Advertising	350	-	-	-	-
4280 Other Agencies	1,331	367	-	-	-
4310 Facilities Maintenance	557	-	-	-	-
4320 Equipment Maintenance	2,726	1,778	-	-	-
4410 Facility Rental	-	-	-	-	-
4699 Allocated IT Costs	3,600	3,250	-	-	-
4710 Conference & Travel	300	-	-	-	-
4715 Meetings & Training	692	1,399	-	-	-
4720 Dues & Subscriptions	-	495	-	-	-
Total Supplies & Services	\$ 31,303	\$ 12,228	\$ -	\$ -	\$ -
CAPITAL OUTLAY					
5700 Machinery & Equipment	-	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 141,264	\$ 93,329	\$ -	\$ -	\$ -
PROGRAM REVENUE					
3319 Concession Sales	3,298	2,754	-	-	-
3536 Swimming Pool Fees	21,463	10,926	-	-	-
3537 Swim Lesson Fees	9,026	1,272	-	-	-
TOTAL PROGRAM REVENUE	\$ 33,787	\$ 14,952	\$ -	\$ -	\$ -
Cost Recovery Percentage	23.9%	16.0%	0.0%	0.0%	0.0%

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	-	-
Community Facilities Manager	0.1500	0.1500	-	-
Recreation Supervisor	-	-	-	-
Public Works Manager	0.0250	0.0250	-	-
Maintenance Worker	0.1250	0.1250	-	-
Facility & Grounds Worker	0.0250	0.0250	-	-
Administrative Assistant	0.0500	0.0500	-	-
TOTAL STAFF	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 department mission statement "To offer healthy, cost effective and innovative opportunities for Community Connection" rings true in the daily operations of 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 those 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 120 programs, classes, and events each year averaging 84 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 2019, the Community Center had 69 rental events totaling revenue of \$66,869. Co-Sponsorship or free usage was \$48,102.

The rental side of the Community Center utilizes a part-time staffing model to employ building attendants. The attendants provide rental assistance with event set up, monitor events, help with audio and visual equipment set up, ensure that rules and regulations are followed such as facility maintenance and clean-up procedures. Many of the employees work other full-time jobs and work for the Town only on the weekends, and some are retired and work limited shifts. In October of 2019 the department hired a new full-time Facility & Events Specialist. This position is the onsite manager for most Community Center rentals and supports most of the department's special events. They are scheduled first with part time staff supplementing when needed.

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 2019, the YCC hosted 30 events in the Partnership/Co-sponsorship category with a donated value of over \$48,102. This is one important way the Town of Yountville supports the community.

2019/2020 Accomplishments

- Installation of the permanent emergency generator which powers the Community Hall to ensure continuation of services in an emergency or Public Safety Power Shut Off.

- Restructured marketing efforts to present "packages" for customers to consider using the current fees and charges.
- Successfully recruited for and filled the Facility & Events Specialist position, which is a shared position allocated to the Community Center Operations, Community Events & Programs, and Yountville Arts Program departments.
- Completed a virtual tour and drone photo shoot of the facility which is available for view on our website.

2020/2021 Goals and Objectives

- Host a networking event to showcase the Community Center. Invite wedding coordinators, specific businesses, caterers, photographers, and other wedding professionals.
- Look at other marketing opportunities to incorporate in the centers advertising to ensure it is being widely distributed to all types of publications and communities.
- Continue to balance the rental of the building with the increase and variety of recreational classes we offer.
- By the end of calendar year 2020, premiere packages that create more full-service options. This could include set up and clean up, catering, floral and event planning services. This will require staff to revise fees and charges as well which will come to the Town Council for review and approval.
- Analyze and revise marketing strategies with the goal of having the center rented the majority of weekends during the year, and sustaining weekday rentals as well.
- Install direct Comcast Internet to provide connection during power outages.
- Work with PG&E to establish a formal agreement for the Community Hall to be designated a Community Resource Center during Public Safety Power Shut Off Events.

Budget Highlights

- Personnel budget reflects a restructuring of staff allocations due to the retirement of the Community Facilities Manager as of June 30, 2020. This position will not be filled in the future.

Did You Know?

- The Community Center hosted 69 paid event rentals in calendar year 2019 which generated revenue of \$66,869.
- 30 events were hosted in the Town Partnership/Co-Sponsored category with a donated sponsorship value of over \$48,102.
- 59 tours of the facility were given to potential renters in 2019.
- The month of July 2019 had the most rentals with eight (8) events followed by January, February, June, November and December all with seven (7) events each.
- As of this year potential renters can go to the Townofyountville.com/weddings website and click on the virtual tour of the Community Center. Pictures of both exterior and interior views are shown to give renters ideas of how the venue looks without having to physically come and take a tour.

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	123,550	133,570	126,716	126,716	76,402
4011 Salaries - Part Time	20,310	12,844	11,000	11,000	12,100
4012 Overtime	1,155	854	500	500	500
4013 Medicare & FICA	3,284	2,804	3,681	3,681	2,039
4020 PERS Employer Rate	27,687	33,207	37,329	37,329	12,193
4030 Deferred Compensation	7,758	8,597	9,218	9,218	5,747
4031 Payment In-Lieu Health	1,123	-	-	-	-
4040 Health Insurance	12,162	11,964	16,733	14,100	10,903
4042 Dental Insurance	1,649	1,620	1,298	1,298	904
4043 Vision Insurance	279	9	-	-	-
4044 Life/Disability Insurance	1,068	1,197	1,260	1,260	720
4049 Allocated OPEB	17,760	18,948	18,377	12,251	-
4819 Allocated Liability Insurance	6,590	4,772	5,647	6,917	4,126
4839 Allocated Workers' Comp Insurance	(670)	3,407	4,198	4,726	3,346
Total Personnel	\$ 223,705	\$ 233,794	\$ 235,957	\$ 228,996	\$ 128,980
SUPPLIES & SERVICES					
4110 Office Supplies	725	180	600	600	600
4120 Other Supplies & Materials	11,874	6,718	8,200	8,200	8,700
4130 Postage & Printing	102	57	800	800	500
4210 Contract Services	63,348	47,976	60,920	60,920	64,400
4250 Advertising	11,417	8,694	9,000	9,000	6,780
4310 Facilities/Grounds Maintenance	6,329	8,746	6,000	6,000	6,000
4320 Equipment Maintenance	9,537	15,954	-	-	-
4510 Utilities - Gas & Electric	54,948	58,793	45,000	45,000	45,000
4515 Utilities - Water & Sewer	5,904	10,187	8,000	8,000	8,000
4520 Waste Disposal & Recycling	6,086	12,545	12,000	12,000	12,500
4699 Allocated IT Costs	10,600	10,655	16,320	16,320	16,950
4710 Conference & Travel	1,585	495	1,200	1,200	1,020
4715 Meetings & Training	63	229	500	500	425
4720 Dues & Subscriptions	282	165	950	950	940
4850 Special Events Insurance	1,725	1,667	6,500	6,500	4,800
Total Supplies & Services	\$ 184,527	\$ 183,061	\$ 175,990	\$ 175,990	\$ 176,615
CAPITAL OUTLAY					
5700 Machinery & Equipment	2,209	9,290	1,500	1,500	-
Total Capital Outlay	\$ 2,209	\$ 9,290	\$ 1,500	\$ 1,500	\$ -
TOTAL EXPENDITURES	\$ 410,441	\$ 426,144	\$ 413,447	\$ 406,486	\$ 305,595
PROGRAM REVENUE					
3312 Community Hall Rental	53,682	40,250	40,000	40,000	42,000
3313 Community Center Rental	24,439	6,711	32,000	32,000	20,000
3314 Other Facility Rental Charges	31,223	25,733	35,000	35,000	28,000
TOTAL PROGRAM REVENUE	\$ 109,344	\$ 72,694	\$ 107,000	\$ 107,000	\$ 90,000
Cost Recovery Percentage	26.6%	17.1%	25.9%	26.3%	29.5%

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 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	-
Public Works Manager	0.0750	0.0750	0.0750	0.0750
Facility & Event Specialist	-	-	0.5000	0.7000
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
Maintenance Worker	0.2500	0.2500	-	-
Facility & Grounds Worker	0.0250	0.0250	-	-
Financial Analyst	0.0500	0.0500	-	-
Finance Director	0.0250	0.0250	-	-
TOTAL STAFF	1.2950	1.2950	1.4450	0.9450



We would like to thank and acknowledge Lisa Tyler for over 18 years of service to the Town of Yountville. Over the past 18 years, Lisa has worn many hats within the Parks and Recreation Department, most recently as the Community Facilities Manager.

Department Overview

The purpose of the After School program is to support our local families and business employees with children by providing high-quality childcare alternatives for grades K through 5 in the hours 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 the closure of Yountville Elementary School at the end of the 2019-20 school year, there was much uncertainty around how to prepare the budget. Still unknown is the Napa Valley Unified School Districts plan for bussing home Yountville resident children and what, if any after school childcare services may be needed to support our local families. The Parks and Recreation Department has historically operated this program due to a lack of local private childcare options in town.

The proposed budget is estimating services for up to 25 children. Yountville currently has 37 resident elementary school students who will be attending other schools in Napa. 30 of those students are going to Willow Elementary School and could potentially receive transportation to and from school each day. We have decreased expenses for part time staffing and supplies by approximately half in this placeholder budget.

2019/2020 Accomplishments

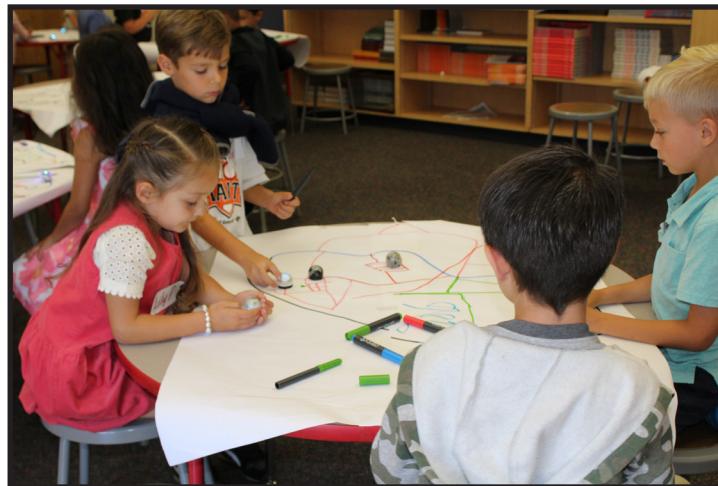
- Continued Implementation of monthly billing.
- Successfully started the Wednesday Enrichment Program.
- Implemented a waste reductions program that cut the daily trash and recycling by two-thirds.

2020/2021 Goals and Objectives

- Be ready to provide services as needed after school closure to resident children who may ride the bus home during the 2020-21 School Year if at all feasible.

Budget Highlights

- Budget reductions based on estimated drop in students needing services, and program restructure.
- This budget was drafted as a placeholder during this transition year. The revenues and expenses are estimates based on the limited information we had available from the district at the time of drafting the budget.



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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	40,069	47,330	49,392	49,392	36,769
4011	Salaries - Part Time	34,721	36,825	50,600	50,600	26,000
4012	Overtime	1,235	1,479	800	800	500
4013	Medicare & FICA	3,264	3,460	4,589	4,589	2,526
4020	PERS Employer Rate	15,473	6,342	7,377	7,377	6,358
4030	Deferred Compensation	2,574	3,158	3,453	3,453	2,569
4031	Payment-In Lieu Health	2,340	-	-	-	-
4040	Health Insurance	4,966	7,930	10,189	8,200	6,813
4042	Dental Insurance	659	701	727	727	528
4044	Life/Disability Insurance	363	462	510	510	392
4049	Allocated OPEB	7,440	6,912	7,163	4,775	-
4819	Allocated Liability Insurance	4,721	1,742	2,201	2,696	1,986
4839	Allocated Workers' Comp Insurance	(430)	1,244	1,636	2,252	1,610
Total Personnel		\$ 117,395	\$ 117,585	\$ 138,637	\$ 135,371	\$ 86,051
SUPPLIES & SERVICES						
4110	Office Supplies	112	428	1,200	1,200	500
4120	Other Supplies & Materials	9,347	13,598	13,500	13,500	5,500
4210	Contract Services	-	9,763	9,000	9,000	-
4410	Facility Rental	2,592	2,309	2,800	2,800	2,500
4699	Allocated IT Costs	7,000	6,293	9,670	9,670	10,040
Total Supplies & Services		\$ 19,051	\$ 32,391	\$ 36,170	\$ 36,170	\$ 18,540
TOTAL EXPENDITURES						
		\$ 136,446	\$ 149,976	\$ 174,807	\$ 171,541	\$ 104,591
PROGRAM REVENUE						
3534	After School Fees	\$ 98,123	\$ 144,978	\$ 119,000	\$ 119,000	\$ 40,000
	Cost Recovery Percentage	71.9%	96.7%	68.1%	69.4%	38.2%
		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED	
STAFF ALLOCATIONS (FTE)						
	Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200	
	Recreation Coordinator	0.6500	0.6500	0.6500	0.4000	
	Administrative Assistant	0.1000	0.1000	0.1000	0.1000	
	TOTAL STAFF	0.7700	0.7700	0.7700	0.5200	

Department Overview

The Parks and Recreation - Leisure Programs department offers classes and activities that enrich the quality of life for our residents in Yountville as well as those in our surrounding areas. Programs and services budgeted in 5410 include the Golden Ticket Program, specialty classes and our excursions program.

In the fall of 2016, this 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 classes and programs each quarter for one price. In the Spring of 2020, we had 142 Golden Ticket Members, of which 97 are Yountville Residents.

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

All of the classes offered are taught by a contract instructor or volunteer. The contract instructor provides all curriculum, supplies, and materials for the class and the Town provides the space, 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 related costs. Instructors for the Golden Ticket Program are paid an hourly rate to keep the costs 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.

2019/2020 Accomplishments

- The Golden Ticket Program ended the fiscal year with 142 individual members.
- Continued to see a strong response to excursions, filling most to capacity.

2020/2021 Goals and Objectives

- Continue to evolve 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

- Reflected in this proposed expense budget is an increase in part time staffing costs due to the January 1 minimum wage increase.
- Also reflected is a \$10,000 increase in contract instructor payments related to the growth in the number of students and cost of services provided by instructors.

Did You Know?

- Up to four excursions are offered in each of the three Recreation Guides produced. Bay Area museums, theater performances and Giants games tend to be the favorites.
- An average of 320 participants each day (Monday – Friday) engage at the Community Center to take a class or participate in a program offered through the Leisure Programs department.

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

		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	61,498	65,151	75,962	75,962	77,951
4011	Salaries - Part Time	23,878	28,361	26,400	26,400	29,040
4012	Overtime	457	159	400	400	500
4013	Medicare & FICA	2,624	3,032	2,940	2,940	3,356
4020	PERS Employer Rate	18,890	23,457	33,361	33,361	31,484
4030	Deferred Compensation	3,834	4,002	5,313	5,313	5,452
4040	Health Insurance	17,785	18,118	23,480	21,000	23,049
4042	Dental Insurance	1,646	1,659	2,029	2,029	1,956
4044	Life/Disability Insurance	524	616	787	787	821
4049	Allocated OPEB	8,640	8,904	11,019	7,346	-
4819	Allocated Liability Insurance	3,671	2,243	3,385	4,147	4,210
4839	Allocated Workers' Comp Insurance	(370)	1,601	2,517	3,464	3,414
Total Personnel		\$ 143,077	\$ 157,303	\$ 187,593	\$ 183,149	\$ 181,233
SUPPLIES & SERVICES						
4110	Office Supplies	-	-	500	500	500
4120	Other Supplies & Materials	8,334	7,765	7,500	7,500	7,500
4140	Supplies for Resale - Tickets	9,688	29,394	13,000	13,000	13,000
4210	Contract Services	14,044	19,290	15,000	15,000	15,000
4250	Advertising	1,082	1,308	2,500	2,500	2,500
4260	Program Services (contract instructors)	36,520	48,289	30,000	30,000	40,000
4699	Allocated IT Costs	7,000	6,293	9,670	9,670	10,040
Total Supplies & Services		\$ 76,668	\$ 112,339	\$ 78,170	\$ 78,170	\$ 88,540
TOTAL EXPENDITURES		\$ 219,745	\$ 269,642	\$ 265,763	\$ 261,319	\$ 269,773
PROGRAM REVENUE						
3530	Class Fees	\$ 49,522	\$ 58,494	\$ 55,000	\$ 55,000	\$ 60,000
3539	Excursion Fees	19,130	36,602	25,000	25,000	17,000
TOTAL PROGRAM REVENUE		\$ 68,652	\$ 95,096	\$ 80,000	\$ 80,000	\$ 77,000
Cost Recovery Percentage		31.2%	35.3%	30.1%	30.6%	28.5%
		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ADOPTED	
STAFF ALLOCATIONS (FTE)						
Parks & Recreation Director		0.0200	0.0200	0.0200	0.0200	
Recreation Supervisor		0.5500	0.5500	0.7000	0.7000	
Administrative Assistant		0.2000	0.2000	0.2000	0.2000	
TOTAL STAFF		0.7700	0.7700	0.9200	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.

2019/2020 Accomplishments

- Continued to support the very active Pickleball Steering Committee with their events and other goals.

2020/2021 Goals and Objectives

- Continue to analyze open gym schedule to best utilize staffing and resources.
- Manage seasonal changes to indoor and outdoor participation by adapting hours.
- Analyze youth sports programs for viability.
- Partner with the Pickleball Steering Committee to purchase and install an outdoor table tennis table for Vineyard Park.

Budget Highlights

- Budget remains relatively flat for Fiscal Year 2020/2021.

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 ADOPTED
			BUDGET	ESTIMATED	
PERSONNEL					
4010 Salaries - Full Time	22,915	24,487	15,581	15,581	16,063
4011 Salaries - Part Time	16,755	19,986	18,000	18,000	19,800
4012 Overtime	114	33	100	100	100
4013 Medicare & FICA	1,589	1,852	1,527	1,527	1,749
4020 PERS Employer Rate	6,778	8,411	6,369	6,369	6,053
4030 Deferred Compensation	1,391	1,463	1,086	1,086	1,120
4040 Health Insurance	6,169	6,286	4,242	4,242	4,164
4042 Dental Insurance	569	573	364	364	351
4044 Life/Disability Insurance	194	225	160	160	164
4049 Allocated OPEB	3,240	3,336	2,260	1,677	-
4819 Allocated Liability Insurance	1,851	840	694	851	868
4839 Allocated Workers' Comp Insurance	(180)	599	516	710	703
Total Personnel	\$ 61,385	\$ 68,091	\$ 50,899	\$ 50,667	\$ 51,135
SUPPLIES & SERVICES					
4110 Office Supplies	37	-	-	-	-
4120 Other Supplies & Materials	643	4,173	1,500	1,500	1,500
4699 Allocated IT Costs	2,440	2,230	3,390	3,390	3,520
Total Supplies & Services	\$ 3,120	\$ 6,403	\$ 4,890	\$ 4,890	\$ 5,020
TOTAL EXPENDITURES	\$ 64,505	\$ 74,494	\$ 55,789	\$ 55,557	\$ 56,155
PROGRAM REVENUE					
3532 Sports Program Fees	\$ 4,032	\$ 7,821	\$ 4,500	\$ 4,870	\$ 5,000
Cost Recovery Percentage	6.3%	10.5%	8.1%	8.8%	8.9%
STAFF ALLOCATIONS (FTE)					
	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED	
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200	
Recreation Supervisor	0.2000	0.2000	0.1000	0.1000	
Administrative Assistant	0.0500	0.0500	0.0500	0.0500	
TOTAL STAFF	0.2700	0.2700	0.1700	0.1700	

Department Overview

The Parks and Recreation - Community Events & Programs 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's 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 and the minimal ticket fee for the annual Resident Event. Any remaining costs are covered by a Town General Fund subsidy.

2019/2020 Accomplishments

- Solicited sponsorships to cover 80% of the hard costs of offering the Movie in the Park Series.
- Partnered with the Chamber of Commerce on the 3rd Annual Resident Bash and added a family friendly component.
- Continued to grow the Music in the Park Series.
- Implemented healthy snack sales at Movies in the Park.
- Refreshed and revitalized the Yountville Days Parade and Festival by moving the event to Saturday, adding back the Chili Cook Off and incorporating craft vendors.
- Successfully recruited for and filled the Facility & Event Specialist Position, which is a shared position allocated to the Community Center Operations, Community Events & Programs, and Yountville Arts Program departments.

2020/2021 Goals and Objectives

- Roll out a sponsorship program for Music in the Park.
- Diversify the music at Music in the Park.
- Offer music and special activities before Movie Nights.
- Continue to grow and improve the Yountville Days Parade.

Budget Highlights

- The decrease in revenue is due to the removal of the contribution from the Veterans Home for the 4th of July fireworks. Future funding from the Veterans Home is not anticipated.

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

		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	27,753	30,105	55,809	55,809	52,297
4011	Salaries - Part Time	10,044	11,206	5,500	5,500	7,500
4012	Overtime	192	229	150	150	200
4013	Medicare & FICA	1,149	1,264	1,883	1,883	1,336
4020	PERS Employer Rate	7,838	9,352	16,197	16,197	10,739
4030	Deferred Compensation	1,679	1,807	3,900	3,900	3,654
4031	Payment-In Lieu Health	180	-	-	-	-
4040	Health Insurance	6,615	6,961	11,312	9,500	10,292
4042	Dental Insurance	623	631	899	899	828
4044	Life/Disability Insurance	237	277	403	403	540
4049	Allocated OPEB	4,080	4,140	8,094	5,396	-
4819	Allocated Liability Insurance	1,643	1,042	2,487	3,046	2,825
4839	Allocated Workers' Comp Insurance	(200)	744	1,849	1,808	2,290
Total Personnel		\$ 61,833	\$ 67,758	\$ 108,483	\$ 104,491	\$ 92,501
SUPPLIES & SERVICES						
4110	Office Supplies	64	-	750	750	750
4120	Other Supplies & Materials	21,295	22,670	18,100	18,100	19,900
4210	Contract Services	41,133	39,887	44,300	44,300	49,800
4250	Advertising	2,589	3,102	1,500	1,500	3,500
4420	Equipment Rental	4,280	7,448	-	-	-
4699	Allocated IT Costs	3,080	2,835	4,270	4,270	4,430
Total Supplies & Services		\$ 72,441	\$ 75,942	\$ 68,920	\$ 68,920	\$ 78,380
TOTAL EXPENDITURES		\$ 134,274	\$ 143,700	\$ 177,403	\$ 173,411	\$ 170,881
PROGRAM REVENUE						
3531	Events Fees	28,947	15,418	7,000	16,700	4,500
3803	Donations & Contributions	-	-	4,500	4,500	7,500
TOTAL PROGRAM REVENUE		\$ 28,947	\$ 15,418	\$ 11,500	\$ 21,200	\$ 12,000
		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ADOPTED	
STAFF ALLOCATIONS (FTE)						
Parks & Recreation Director		0.0300	0.0300	0.0300	0.0300	
Recreation Supervisor		0.2000	0.2000	0.1500	0.1500	
Recreation Coordinator		0.0500	0.0500	0.0500	0.3000	
Community Facilities Manager		0.0100	0.0100	0.1600	-	
Facility & Event Specialist		-	-	0.3500	0.2000	
Administrative Assistant		0.0500	0.0500	0.0500	0.0500	
TOTAL STAFF		0.3400	0.3400	0.7900	0.7300	

Department Overview

The Parks and Recreation - Yountville Arts Programs Department was created in the 2018-2019 fiscal year to highlight the work of Yountville Arts, and show transparency of the sources and uses of funds. 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 as well as the Marketing Specialist. All other administrative costs for Yountville Arts are funded under the 01-5405 Administration Budget including the Parks and Recreation Directors time.

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 28 rotating sculptures and five (5) permanent sculptures owned by the Town.
 - The "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 that include an opening reception.
3. Literary Events
 - Yountville Out Loud
 - Partnership Author Events with local book stores
4. Yountville Art, Sip and Stroll
 - Largest Visual Arts Event in the Napa Valley held during Arts in April (Postponed in 2020)
 - 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 this department include 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 encompasses some revenue generating activities including Art, Sip & Stroll, sponsorships, and commissions on art sales both in the gallery and on the art walk.

2019/2020 Accomplishments

- Installation of 9 new sculptures to the Art Walk.
- Supported 79 different visual arts artists in the Gallery, Art Walk and through other art events.
- Held a planning retreat and created 2-3 year goals.
- Created the Hearts of Yountville Program to fill unused pads while waiting for new sculptures.
- Revitalized social media presence with assistance from new sub committees
- Launched the Art Walk Audio Tour.
- Held two author events in partnership with local book stores.
- Successfully recruited and filled the Facility and Events Specialist Position to assist with arts events, which is a shared position allocated to the Community Center Operations, Community

- Events & Programs, and Yountville Arts Program departments.
- Applied for and received a grant from Arts Council Napa Valley to support up and coming artists at Art, Sip and Stroll.
- Set Fund Balance Policy for the Designated Art Fee Fund.

2020/2021 Goals and Objectives

- Continue to provide arts programming and events within the mission of the Yountville Arts Commission.
- Continue to find creative ways to solicit high quality and diverse sculptures for the Art Walk.

Budget Highlights

- This budget includes \$200 for conference and travel allowing commissioners to attend events and trainings.
- The Town of Yountville General Fund will subsidize Yountville Arts programming by \$10,540 in FY 2020/2021. As per Administrative Policy, any revenue raised above the amount budgeted of \$43,500 and not expended over the budgeted amount of \$54,040 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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 ADOPTED
			BUDGET	ESTIMATED	
PERSONNEL					
4010 Salaries - Full Time	-	-	6,920	6,920	5,474
4011 Salaries - Part Time	-	3,276	2,800	2,800	3,080
4013 Medicare & FICA	-	251	674	674	316
4020 PERS Employer Rate	-	-	531	531	454
4030 Deferred Compensation	-	-	484	484	383
4040 Health Insurance	-	-	1,481	1,481	872
4042 Dental Insurance	-	-	110	110	71
4044 Life/Disability Insurance	-	-	78	78	54
4049 Allocated OPEB	-	-	1,004	669	-
4819 Allocated Liability Insurance	-	-	308	308	296
4839 Allocated Workers' Comp Insurance	-	-	229	229	240
Total Personnel	\$ -	\$ 3,527	\$ 14,619	\$ 14,284	\$ 11,240
SUPPLIES & SERVICES					
4120 Other Supplies & Materials	-	6,082	6,400	6,400	12,750
4130 Postage & Printing	-	78	3,500	3,500	-
4210 Contract Services	-	33,251	18,700	18,700	5,300
4250 Advertising	-	12,343	6,500	6,500	6,550
4420 Equipment Rental	-	-	-	-	18,000
4710 Conference & Travel	-	-	-	-	200
Total Supplies & Services	\$ -	\$ 51,754	\$ 35,100	\$ 35,100	\$ 42,800
TOTAL EXPENDITURES	\$ -	\$ 55,281	\$ 49,719	\$ 49,384	\$ 54,040

PROGRAM REVENUE

3804 Art - Donations/Commissions	-	35,743	17,500	17,500	43,500
TOTAL PROGRAM REVENUE	\$ -	\$ 35,743	\$ 17,500	\$ 17,500	\$ 43,500

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 ADOPTED
			BUDGET	ESTIMATED	
STAFF ALLOCATIONS (FTE)					
Facility & Event Specialist	-	-	0.1500	0.1000	
TOTAL STAFF	-	-	0.1500	0.1000	



Town of Yountville
"The Heart of the Napa Valley"

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)

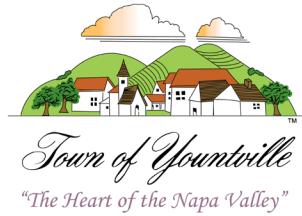
Water Utility Operations & Distribution (61-4505)

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 2020/2021

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
REVENUE					
Residential Sales (61)	808,770	782,453	907,743	828,000	861,120
NonProfit Sales (61)	98,925	81,863	95,258	95,258	99,069
Commercial Sales (61)	325,211	308,844	382,866	337,116	350,601
Other Services (61)	56,600	109,367	100,200	110,400	125,930
State Revenue (61)	-	-	-	450	-
Miscellaneous (61)	511	114	-	-	-
System Replacement Fees (60)	90,711	101,101	100,000	110,600	117,790
Water Collection Impact Fees (60/58)	54,858	50,678	-	58,414	-
Investment Earnings	25,007	67,660	34,800	34,050	20,200
Total Revenue	<u>\$ 1,460,593</u>	<u>\$ 1,502,080</u>	<u>\$ 1,620,867</u>	<u>\$ 1,574,288</u>	<u>\$ 1,574,710</u>
EXPENDITURES					
Utility Distribution & Operations (61)	457,478	509,266	575,474	567,383	558,871
Utility Purchase & Conservation (61)	791,128	1,221,514	982,486	1,039,638	995,753
Utility Capital Improvements (60)	118,862	640,552	423,850	449,607	1,358,680
Total Expenditures	<u>\$ 1,367,468</u>	<u>\$ 2,371,332</u>	<u>\$ 1,981,810</u>	<u>\$ 2,056,628</u>	<u>\$ 2,913,304</u>
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	-	1,200	5,000	1,500	1,500
Transfer In/(Out) Water Capital (60)	200,000	200,000	400,000	200,000	-
Transfer In / (Out) Water Operating (61)	(200,000)	(200,000)	(200,000)	-	-
Transfer In/(Out) - Drought Reserve Fund (57)	-	-	(200,000)	(200,000)	-
Total Net Transfers	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 5,000</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
Excess (Deficiency) After Transfers	<u>\$ 93,125</u>	<u>\$ (868,052)</u>	<u>\$ (355,943)</u>	<u>\$ (480,840)</u>	<u>\$ (1,337,094)</u>

Town of Yountville
WATER
Expenditure Summary by Category

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
Salaries	248,602	291,252	292,876	292,876	306,081
Benefits	63,064	71,448	89,829	75,857	83,178
* PERS Emplr Rate/Pension Expense	70,689	63,768	61,844	61,662	65,129
Allocated - Workers Comp, Liability, OP	35,405	3,574	62,611	60,696	28,596
Total Personnel	\$ 417,760	\$ 430,042	\$ 507,160	\$ 491,091	\$ 482,984
SUPPLIES & SERVICES					
Supplies & Services	62,456	91,391	123,360	104,844	105,140
Contract Services	51,126	44,690	30,000	36,555	35,000
Total Supplies & Services	\$ 113,582	\$ 136,081	\$ 153,360	\$ 141,399	\$ 140,140
CAPITAL OUTLAY					
Capital Outlay	56,310	597,596	357,750	383,507	1,268,500
Total Capital Outlay	\$ 56,310	\$ 597,596	\$ 357,750	\$ 383,507	\$ 1,268,500
DEBT SERVICE					
Debt Service	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
WATER PURCHASES					
Water Purchases	715,944	1,159,657	890,940	968,031	925,000
Total Water Purchases	\$ 715,944	\$ 1,159,657	\$ 890,940	\$ 968,031	\$ 925,000
DEPRECIATION EXPENSE					
Depreciation Expense	63,872	47,956	72,600	72,600	96,680
Total Depreciation Expense	\$ 63,872	\$ 47,956	\$ 72,600	\$ 72,600	\$ 96,680
TOTAL EXPENSES					
	\$ 1,367,468	\$ 2,371,332	\$ 1,981,810	\$ 2,056,628	\$ 2,913,304

*Includes adjustment for GASB 68

Town of Yountville
WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2017/2018	2018/2019	2019/2020		2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,023,437	\$ 868,737	\$ 626,115	\$ 238,503	\$ 4,406
OPERATING REVENUE					
Residential Sales	808,770	782,453	907,743	828,000	861,120
Non Profit Sales	98,925	81,863	95,258	95,258	99,069
Commercial Sales	325,211	308,844	382,866	337,116	350,601
Other Services	56,600	109,367	100,200	110,400	125,930
Other Revenue	511	114	-	450	-
Total Operating Revenue	\$ 1,290,017	\$ 1,282,641	\$ 1,486,067	\$ 1,371,224	\$ 1,436,720
OPERATING EXPENSES					
Personnel	417,760	430,042	507,160	491,091	482,984
Supplies & Services	113,582	136,081	153,360	141,399	140,140
Capital Outlay	1,320	5,000	6,500	6,500	6,500
Water Purchases	715,944	1,159,657	890,940	968,031	925,000
Total Operating Expenses	\$ 1,248,606	\$ 1,730,780	\$ 1,557,960	\$ 1,607,021	\$ 1,554,624
NET OPERATING INCOME (LOSS)	\$ 41,411	\$ (448,139)	\$ (71,893)	\$ (235,797)	\$ (117,904)
NON-OPERATING REVENUE, EXPENSES & TRANSFERS					
3301 Investment Earnings	3,889	16,705	4,800	200	200
3901 Interfund Transfer - Low Income Subsidy (01)	-	1,200	5,000	1,500	1,500
7900 Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	-	-
Total Non-Operating Revenue, Expenses & Transfers	\$ (196,111)	\$ (182,095)	\$ (190,200)	\$ 1,700	\$ 1,700
■ ENDING FUND BALANCE	\$ 868,737	\$ 238,503	\$ 364,022	\$ 4,406	\$ (111,798)
Fund Balance as Percent of Operating Expenses	70%	14%	23%	0%	-7%
Net Change in Fund Balance	(154,700)	(630,234)	(262,093)	(234,097)	(116,204)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	467,388	467,388	466,387
Unreserved	868,737	238,503	(103,366)	(462,982)	(578,185)
■ Total Fund Balance	\$ 868,737	\$ 238,503	\$ 364,022	\$ 4,406	\$ (111,798)

Town of Yountville
WATER UTILITY OPERATING REVENUE
Fund 61

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
RESIDENTIAL SALES						
3610	Single Residential	515,144	505,524	559,642	538,500	560,040
3611	Multi Residential	84,914	80,764	96,501	86,500	89,960
3612	Mobile Homes	70,757	81,009	72,472	85,000	88,400
3613	Condominium	69,548	70,032	74,668	72,000	74,880
3614	Residential - Outside Town	68,407	45,124	104,460	46,000	47,840
Total Residential Sales		<u>\$ 808,770</u>	<u>\$ 782,453</u>	<u>\$ 907,743</u>	<u>\$ 828,000</u>	<u>\$ 861,120</u>
NONPROFIT SALES						
3620	Church or School	38,333	26,592	37,263	37,263	38,754
3621	Town Use	60,592	55,271	57,995	57,995	60,315
Total Nonprofit Sales		<u>\$ 98,925</u>	<u>\$ 81,863</u>	<u>\$ 95,258</u>	<u>\$ 95,258</u>	<u>\$ 99,069</u>
COMMERCIAL SALES						
3630	Restaurant/Bar	66,094	59,367	73,857	64,445	67,023
3631	Hotel/Inn	154,956	154,140	188,612	166,671	173,338
3632	Other Commercial	60,462	53,858	72,432	64,000	66,560
3633	Multi Commercial	43,699	41,479	47,965	42,000	43,680
Total Commercial Sales		<u>\$ 325,211</u>	<u>\$ 308,844</u>	<u>\$ 382,866</u>	<u>\$ 337,116</u>	<u>\$ 350,601</u>
OTHER SERVICES						
3660	Other Service Charges	27,130	19,023	20,000	11,000	20,000
3661	Firelines	28,870	88,944	80,000	99,000	105,930
3662	Meter Sets	600	1,400	200	400	-
Total Other Services		<u>\$ 56,600</u>	<u>\$ 109,367</u>	<u>\$ 100,200</u>	<u>\$ 110,400</u>	<u>\$ 125,930</u>
OTHER REVENUES						
3409	Other State Revenue - Prop 84 Grant	-	-	-	450	-
3800	Miscellaneous	511	114	-	-	-
3801	Refunds & Reimbursements	-	-	-	-	-
Total Other Revenue		<u>\$ 511</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ -</u>
TOTAL WATER REVENUE *						
<u>\$ 1,290,017</u>						
<u>\$ 1,282,641</u>						
<u>\$ 1,486,067</u>						
<u>\$ 1,371,224</u>						
<u>\$ 1,436,720</u>						

* 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. This system 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)
- 832 service connections and meters
- 28 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 (Currently only one of these connections is active).

The Utility Operations Manager manages one 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 most of the 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 continues to utilize a successful cellular network meter reading system to electronically read water meters for each monthly billing cycle. The use of cellular meter reading technology has allowed the meter readings to be taken daily and relayed via the remote system. In addition to Staff time being freed up by not having to manually read water meters, the system has many added benefits including; managing water loss through the ability to track leaks within the system, utilizing, annual, monthly, daily and hourly information to help customers with issues related to leaks and billing. The system also can sense backflow within the system which helps operations staff keep the distribution system safe for all customers. The software also allows account holders to review water usage as well as set up an alert if a leak occurs on their property. This information is made available 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 3-5 years (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 difference between the two years in terms of debris removed from the system; 2015 approximately thirty (30) filters were used/replaced during that cycle compared to 2018 with only six (6) filters used/replaced.

The Town of Yountville normally 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, the Town was required to transition to City of Napa water. 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. Later that same month, Rector Water Treatment Staff contacted the Utility Operations Staff to notify that the Rector Water Treatment Plant roughing filters had failed to the point of not being able to be used. Staff took immediate action to transition to City of Napa Water for a duration of almost (3) months while emergency repairs and rehabilitation of the system were completed. The Town remained on the City of Napa water distribution system from April 19th through July 5th 2019.

Most recent Rector Transmission line – 2/19/20 – Staff received a phone call from Chief Plant Operator notifying Town of another rupture of the transmission main at the Rector Water Plant in fairly close proximity to the last rupture (2016). Utility Operations Staff switched to Napa water system shortly after 4:00am. Customers east of Napa River were issued a “Boil Water Notice” due to low pressure in that portion of the Town’s water distribution system. The Town remained on Napa water system until 3/4/20. The Town lifted the boil water notice and returned to full Rector Water on 3-11-2020.

Each of these events resulted in transitioning from the Rector system to the City of Napa. 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.

2019/2020 Accomplishments

- 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 made available electronically to all residents and businesses 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.
- The Finance Department implemented the third year of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes an annual 7% water rate increase for the five-year period.

2020/2021 Goals and Objectives

- Complete and electronically distribute the 2020 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 utilize and increase use of GIS and Orion cellular water meter reading technologies to help improve efficiency and effectiveness.

Budget Highlights

- The total proposed budget is \$8,512 or 1.5% lower than estimated actuals for Fiscal Year 2019/2020.

- The personnel budget is slightly reduced by \$6,863 or 1.6% due to the temporary suspension of the Town contribution to the OPEB trust, that is allocated to departments.
- \$1,500 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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	175,804	234,929	240,161	240,161	251,024
4011 Salaries - Part Time	25,584	13,547	9,600	9,600	10,043
4012 Overtime	1,673	2,774	2,200	2,200	2,200
4013 Medicare & FICA	4,330	4,005	6,208	6,208	4,417
4020 PERS Employer Rate	36,024	43,869	53,324	53,324	56,726
4023 Pension Expense	24,368	11,002	-	-	-
4024 OPEB Expense	(8,172)	(42,926)	-	-	-
4030 Deferred Compensation	12,640	14,463	17,627	17,627	18,513
4031 Payment In-Lieu Health	365	250	-	-	-
4040 Health Insurance	29,608	36,785	45,769	32,776	39,505
4042 Dental Insurance	2,936	3,853	4,188	4,188	4,111
4043 Vision Insurance	-	230	500	500	500
4044 Life/Disability Insurance	1,452	1,959	2,330	2,330	2,434
4049 Allocated OPEB	29,160	31,596	34,838	27,801	-
4052 Cell Phone Allowance	-	-	960	960	960
4053 Other Employee Reimbursement	700	175	1,550	1,550	1,550
4819 Allocated Liability Insurance	9,921	7,961	10,702	13,109	13,445
4839 Allocated Workers' Comp Insurance	(990)	5,684	7,957	10,950	10,993
Total Personnel	\$ 345,403	\$ 370,156	\$ 437,914	\$ 423,284	\$ 416,421

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
SUPPLIES & SERVICES					
4110 Office Supplies	-	-	300	300	300
4120 Other Supplies & Materials	3,749	5,262	6,000	6,000	6,000
4125 Chemicals	184	177	1,500	1,500	1,500
4130 Postage & Printing	5,749	2,715	4,500	4,500	4,500
4210 Contract Services	51,126	44,690	30,000	36,555	35,000
4220 Audit & Accounting Services	3,439	6,188	5,000	8,273	6,500
4225 Bank & Fiscal Agent Fees	10,621	13,848	12,000	12,000	14,500
4280 Other Agencies	4,902	5,440	6,500	6,500	7,000
4310 Facilities Maintenance	7,571	32,358	30,000	30,000	30,000
4320 Equipment Maintenance	4,073	2,201	4,000	4,000	4,000
4330 Vehicle Maintenance	2,133	1,955	2,500	2,500	2,500
4699 Allocated IT Costs	10,160	5,479	7,810	7,810	7,150
4710 Conference & Travel	269	3,466	5,000	5,000	5,000
4715 Meetings & Training	3,669	5,577	6,250	6,250	5,000
4720 Dues & Subscriptions	1,400	1,408	2,500	2,500	2,500
4829 Allocated Property Insurance	1,710	2,146	2,200	2,411	3,000
4991 Low Income Subsidy - Water	-	1,200	5,000	1,500	1,500
Total Supplies & Services	\$ 110,755	\$ 134,110	\$ 131,060	\$ 137,599	\$ 135,950

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
CAPITAL OUTLAY					
5700 Machinery & Equipment	1,320	5,000	6,500	6,500	6,500
Total Capital Outlay	\$ 1,320	\$ 5,000	\$ 6,500	\$ 6,500	\$ 6,500
TOTAL EXPENSES	\$ 457,478	\$ 509,266	\$ 575,474	\$ 567,383	\$ 558,871

*Also shown in Water Utility Operating Fund Summary sheet

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 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	-	-	-
Engineering Technician	0.1000	0.1000	0.1000	0.1000
Utility Operator	0.1000	0.1250	0.1500	0.1500
Maintenance Worker	0.0500	-	-	-
Water Service Maintenance Worker	0.7000	0.7000	0.7000	0.7000
Utility Operations Manager	0.0250	0.0500	0.0500	0.0500
Finance Director	0.1500	0.2500	0.2500	0.2500
Management Analyst	0.0500	0.1100	0.1100	0.1100
Financial Analyst	0.1500	0.0500	0.0500	0.0500
Accounting Assistant	-	-	0.4000	0.4000
Administrative Assistant	0.0500	0.1000	0.1000	0.1000
TOTAL STAFF	1.9000	1.8100	2.2350	2.2350

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	358	\$2,147	\$768,508
2019/20 Estimated	460	\$2,000	\$920,000

Costs for managing and maintaining water supply from the Municipal Well are included in Department 61-4505; 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.

2019/2020 Accomplishments

- Distributed the Annual Water Quality Consumer Confidence Report in an electronic format to the online bill paying customers.
- The Finance Department implemented the third 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.

2020/2021 Goals and Objectives

- Continue to distribute the Annual Water Quality Consumer Confidence Report in an electronic format to all water 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:

- 1 Cash for Grass Rebates: \$580/total payments.



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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	45,254	39,499	40,915	40,915	42,514
4012	Overtime	287	503	-	-	300
4013	Medicare & FICA	605	534	595	595	618
4020	PERS Employer Rate	6,444	7,157	8,520	8,338	8,147
4023	Pension Expense	3,853	1,740	-	-	-
4024	OPEB Expense	(1,297)	(6,815)	-	-	-
4030	Deferred Compensation	3,261	2,678	2,836	2,836	2,948
4040	Health Insurance	6,207	5,637	6,352	5,373	6,714
4042	Dental Insurance	592	537	546	546	519
4044	Life/Disability Insurance	368	342	368	368	389
4049	Allocated OPEB	5,280	5,640	5,935	4,736	-
4819	Allocated Liability Insurance	1,673	1,420	1,823	2,234	2,237
4839	Allocated Workers' Comp Insurance	(170)	1,014	1,356	1,866	1,814
Total Personnel		\$ 72,357	\$ 59,887	\$ 69,246	\$ 67,807	\$ 66,200
SUPPLIES & SERVICES						
4130	Postage & Printing	-	-	1,000	1,000	1,000
4210	Contract Services	-	-	-	-	-
4500	Conservation Rebates	1,127	1,059	20,000	1,500	2,000
4699	Allocated IT Costs	1,700	912	1,300	1,300	1,190
Total Supplies & Services		\$ 2,827	\$ 1,971	\$ 22,300	\$ 3,800	\$ 4,190
WATER PURCHASES						
4550	Water Purchase - Veterans Home	712,649	768,507	845,940	845,940	920,000
4555	Water Purchase - City of Napa	3,295	391,150	45,000	122,091	5,000
Total Water Purchases		\$ 715,944	\$ 1,159,657	\$ 890,940	\$ 968,031	\$ 925,000
TOTAL EXPENSES		\$ 791,128	\$ 1,221,515	\$ 982,486	\$ 1,039,638	\$ 995,390
		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 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	0.1500	0.1500	0.1500	0.1500	
	Public Works Manager	0.0250	-	-	-	
	TOTAL STAFF	0.3250	0.3000	0.3000	0.3000	

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, Water System Replacement fees, Water Connection fees collected from development projects, and interest earnings.

Capital Improvement Projects for Fiscal Year 2019/2020 included the Pressure Regulator Pit Relocation at the Corner of Finnell and Yountville Cross Road, and the Washington Park Water Pipeline Assessment which consisted of an acoustic method of estimating the remaining useful life of the water main distribution in the neighborhood. Just over one (1) mile (6,100') was assessed with approximately 2/3 needing immediate or near future replacement. The remaining 1/3 could be put off to a later date. All sections are currently in design with the plan of having a "base bid" for the sections needing immediate replacement, a "bid alternate 1" with the moderate pipelines to be replaced, followed by a "bid alternate 2" that would include the entire pipe network in Washington Park. Depending on the bid results and resources available, the Town will be able to prioritize which additional sections (if any) should be added to the project. Analyzing and replacing aging water infrastructure is a best management practice to be performed prior to reconstruction of a roadway that is designed and constructed to last 25 years. 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.

2019/2020 Accomplishments

- Conducted assessment of the Washington Park Neighborhood Water Distribution System (WA-0013).
- Complete Regulator Pit Relocation at Yountville Cross Road and Finnell (WA-0007).
- The Water Meter Replacement Program (WA-2020) and Main and Service Lateral Placement Program (WA-3020) continued to build fund balance so funds are available when needed.
- Implemented Water Rate Study recommendations and incorporate into Capital Improvement Program as applicable.
- 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 occurred in Fiscal Year 2019/20.

2020/2021 Goals and Objectives

- Complete water main and lateral replacement based on assessment of the Washington Park Neighborhood Water Distribution System (WA-0016). Funding will possibly be provided by a short term loan from the Water Drought Reserve Fund (57).
- Continue to implement Water Rate Study recommendations and incorporate into Capital Improvement Program as applicable.
- The Water Meter Replacement Program (WA-2021) is building fund balance so funds are available when needed.

Budget Highlights

- The Water Utility Capital budget has increased due to the planned Emergency Washington Park Water Main and Lateral Replacement project.
- Continue Main and Lateral Replacement Program as needed or maintain fund balance for future replacement needs.

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

		2017/2018	2018/2019	2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■	BEGINNING FUND BALANCE	\$ 2,084,482	\$ 2,316,814	\$ 2,359,977	\$ 2,046,080	\$ 1,974,337
	REVENUE					
3695	System Replacement Fees	90,711	101,101	100,000	110,600	117,790
	Total Revenue	\$ 90,711	\$ 101,101	\$ 100,000	\$ 110,600	\$ 117,790
	EXPENSES					
	EXPENDITURES					
WA-0007	Regulator Pit Relocation Project	-	4,235	150,000	162,320	-
WA-0010	Yount St. Main/Lateral Rplcmnt (Finnell to Mount)	-	444,478	-	-	-
WA-0013	Washington Park Mainline Pipe Assessment	-	30,423	-	13,437	-
WA-0015	Hydrant Repair & Replacement	-	-	-	-	30,000
WA-0016	Emerg Repl Washington Prk Main & Lateral	-	-	-	-	1,204,000
WA-2020	Water Meter Replacement Program	15,445	-	26,250	26,250	-
WA-2021	Water Meter Replacement Program	-	-	-	-	28,000
WA-3018	Main & Service Lateral Replacement Program	11,312	15,662	-	-	-
WA-3019	Main & Service Lateral Replacement Program	-	97,798	-	-	-
WA-3020	Main & Service Lateral Replacement Program	-	-	150,000	150,000	-
WA-4018	Hydrant & Main Flushing	28,233	-	-	-	-
WA-4020	Hydrant & Main Flushing	-	-	25,000	25,000	-
5999	Depreciation Expense	63,872	47,956	72,600	72,600	96,680
	Total Expenditures	\$ 118,862	\$ 640,552	\$ 423,850	\$ 449,607	\$ 1,358,680
	NON-OPERATING REVENUE & TRANSFERS					
3301	Investment Earnings	5,579	13,804	10,000	8,500	5,000
3799	Water Connection Impact Fees (From 58)	54,904	50,678	-	58,764	-
3800	Miscellaneous Revenue	-	-	-	-	-
3900	Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	-	-
3957	Interfund Transfer - Drought Reserve Fund (57)	-	-	200,000	200,000	-
	Total Non-Operating Revenue & Transfers	\$ 260,483	\$ 264,482	\$ 410,000	\$ 267,264	\$ 5,000
	Depreciable Capital Projects*	-	4,235	-	-	1,204,000
■	ENDING FUND BALANCE	\$ 2,316,814	\$ 2,046,080	\$ 2,446,127	\$ 1,974,337	\$ 1,942,447
	Net Change in Fund Balance	232,332	(270,734)	86,150	(71,743)	(31,890)
	FUND BALANCE ALLOCATIONS					
	Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	87,185	87,185	146,118
	Portion of Fund Balance applicable to Capital Assets	-	-	1,743,702	1,743,702	2,922,359
	Unreserved	2,316,814	2,046,080	615,240	143,450	(1,126,030)
■	Total Fund Balance	\$ 2,316,814	\$ 2,046,080	\$ 2,446,127	\$ 1,974,337	\$ 1,942,447

*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.

2019/2020 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.
- Continue with education outreach efforts, further implement "Cash for Grass" conversion program and other programs aimed at reducing outdoor watering.

2020/2021 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.
- Possibly provided necessary funding towards capital construction costs for water projects, as allowed by the Use of Drought Water Reserve Bank Policy.

Budget Highlights

- Fund Balance at the end of Fiscal Year 2020/2021 is estimated to be \$1,954,419.

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

	2017/2018	2018/2019	2019/2020	2020/2021	
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,061,775	\$ 2,077,268	\$ 2,094,481	\$ 2,114,419	\$ 1,939,419
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	15,493	37,151	20,000	25,000	15,000
Total Non-Operating Revenue & Transfers	\$ 15,493	\$ 37,151	\$ 20,000	\$ 25,000	\$ 15,000
NON-OPERATING EXPENSES & TRANSFERS					
7960 Interfund Transfer - Water Capital (60)*	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
Total Non-Operating Expenses & Transfers	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
■ ENDING FUND BALANCE	<u>\$ 2,077,268</u>	<u>\$ 2,114,419</u>	<u>\$ 1,914,481</u>	<u>\$ 1,939,419</u>	<u>\$ 1,954,419</u>
Net Change in Fund Balance	15,493	37,151	(180,000)	(175,000)	15,000

** 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 2019-2020.*

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 continues to move closer to 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. Future revenue is dependent on new or significant redevelopment activity.

2019/2020 Accomplishments

- Collected impact fees from two commercial and one residential development projects at the time of building permit issuance, for a total of \$58,414.

2020/2021 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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUE					
3701	Impact Fees	54,858	50,678	-	58,414	-
	Total Revenue	\$ 54,858	\$ 50,678	\$ -	\$ 58,414	\$ -
	NON-OPERATING REVENUE & TRANSFERS					
3301	Investment Earnings	46	-	-	350	-
3799	Allocate to Water Capital Fund (To 60)	(54,904)	(50,678)	-	(58,764)	-
	Total Non-Operating Revenue & Transfers	\$ (54,858)	\$ (50,678)	\$ -	\$ (58,414)	\$ -
■	ENDING FUND BALANCE	\$ -	\$ 0	\$ -	\$ -	\$ -
	Net Change in Fund Balance	-	0	-	-	-





Town of Yountville
"The Heart of the Napa Valley"

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)

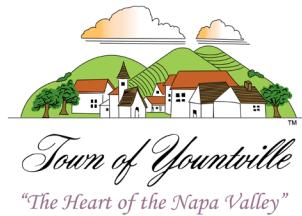
 Wastewater Utility Collection Systems Operations (62-4510)

 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 2020/2021

	2017/2018	2018/2019	2019/2020		2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (62)	450,013	520,140	573,382	589,934	631,229
Commercial Sales (62)	527,024	604,982	592,298	665,729	712,330
Veteran's Home (62)	895,578	966,204	750,000	845,000	900,000
Reclaimed Water Sales (62)	57,761	59,353	55,000	65,000	68,250
System Replacement Fees (63)	127,507	146,912	155,000	168,200	179,974
Capital Recovery - Veteran's Home (64)	85,262	74,043	150,177	150,177	312,000
Allocated Impact Fees (64/65)	86,299	6,729	-	19,636	-
Investment Earnings	28,145	76,916	38,000	55,100	43,000
Total Revenue	\$ 2,257,589	\$ 2,455,279	\$ 2,313,857	\$ 2,558,776	\$ 2,846,783
EXPENDITURES					
Utility Collection Operations (62)	308,071	284,960	377,366	370,459	376,754
Utility Treatment Operations (62)	1,074,883	1,063,143	1,271,466	1,256,575	1,245,397
Utility Treatment Capital Recovery (63)	369,971	458,029	712,015	1,803,124	1,050,661
Utility Capital Improvement (64)	79,578	196,649	290,690	438,081	310,854
Total Expenditures	\$ 1,832,503	\$ 2,002,781	\$ 2,651,537	\$ 3,868,239	\$ 2,983,666
Revenues Less Expenditures Before Transfers	\$ 425,086	\$ 452,498	\$ (337,680)	\$ (1,309,463)	\$ (136,883)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	0	1,200	5,000	1,500	1,500
Transfer to Capital Projects (63)	(50,000)	(300,000)	(1,000,000)	(1,000,000)	(1,600,000)
Capital Recovery - Town (62)	52,006	300,000	1,000,000	1,000,000	1,600,000
Transfer to Wastewater Capital (64)	(180,000)	-	(550,000)	(550,000)	(350,000)
Transfer from WW Treatment Capital (63)	177,994	-	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	-	-	550,000	550,000	350,000
To Debt Service Fund 53 Transfer In / (Out) (64)	(29,343)	(28,885)	(28,428)	(28,428)	(29,316)
Total Net Transfers	\$ (29,343)	\$ (27,685)	\$ (23,428)	\$ (26,928)	\$ (27,816)
Excess (Deficiency) After Transfers	395,743	424,813	(361,108)	(1,336,391)	(164,699)

**Town of Yountville
WASTEWATER
Expenditure Summary by Category**

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
PERSONNEL					
Salaries	559,459	591,078	605,179	605,179	632,288
Benefits	134,511	139,330	170,128	154,353	167,328
* PERS Emplr Rate/Pension Expense	142,653	135,198	121,796	121,796	120,690
Allocated - Wkrs Comp, Liab, OPEB	69,037	(10,964)	130,824	122,780	60,035
Total Personnel	\$ 905,660	\$ 854,642	\$ 1,027,927	\$ 1,004,108	\$ 980,341
SUPPLIES & SERVICES					
Supplies & Services	390,433	380,369	463,380	463,152	479,285
Contract Services	81,079	113,092	135,000	137,249	140,000
Total Supplies & Services	\$ 471,512	\$ 493,461	\$ 598,380	\$ 600,401	\$ 619,285
CAPITAL OUTLAY					
Capital Outlay	94,599	374,099	515,690	663,081	859,500
Total Capital Outlay	\$ 94,599	\$ 374,099	\$ 515,690	\$ 663,081	\$ 859,500
DEBT SERVICE					
Debt Service	47,318	43,668	177,186	1,268,295	177,186
Total Debt Service	\$ 47,318	\$ 43,668	\$ 177,186	\$ 1,268,295	\$ 177,186
DEPRECIATION					
Depreciation	313,414	236,911	332,354	332,354	347,354
Total Depreciation Expense	\$ 313,414	\$ 236,911	\$ 332,354	\$ 332,354	\$ 347,354
TRANSFERS**					
To Debt Service Fund 53 Transfer In / (Out)***	29,343	28,885	28,428	28,428	29,316
Total Transfers	\$ 29,343	\$ 28,885	\$ 28,428	\$ 28,428	\$ 29,316
TOTAL EXPENDITURES PLUS TRANSFER	\$ 1,861,846	\$ 2,031,666	\$ 2,679,965	\$ 3,896,667	\$ 3,012,982

*Includes adjustment for GASB 68

** Does not include Interfund Transfers which are shown on Wastewater Funds Summary

Town of Yountville
WASTEWATER UTILITY OPERATING FUND SUMMARY

Fund 62	2017/2018	2018/2019	2019/2020		2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,702,064	\$ 2,207,249	\$ 2,223,837	\$ 2,743,287	\$ 1,758,415
OPERATING REVENUE					
Residential Sales	450,013	520,140	573,382	589,934	631,229
Commercial Sales	527,024	604,982	592,298	665,729	712,330
Other Sales - Veteran's Home	895,578	966,204	750,000	845,000	900,000
Other Revenue - Reclaimed Water Sales	57,761	59,353	55,000	65,000	68,250
Total Revenue	\$ 1,930,376	\$ 2,150,679	\$ 1,970,680	\$ 2,165,663	\$ 2,311,809
EXPENDITURES					
Personnel	905,660	854,642	1,027,927	1,004,108	980,341
Supplies & Services	471,512	493,461	598,380	600,401	619,285
Capital Outlay	5,782	-	10,000	10,000	10,000
Debt Service	-	-	12,525	12,525	12,525
Total Expenditures	\$ 1,382,954	\$ 1,348,103	\$ 1,648,832	\$ 1,627,034	\$ 1,622,151
NET OPERATING INCOME (LOSS)	\$ 547,422	\$ 802,576	\$ 321,848	\$ 538,629	\$ 689,658
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	7,743	31,829	10,000	25,000	15,000
3800 Miscellaneous Revenue	22	433	-	-	-
3901 Interfund Transfer - Low Income Subsidy (01)	-	1,200	5,000	1,500	1,500
7900 Transfer to Capital Projects (63)	(50,000)	(300,000)	(1,000,000)	(1,000,000)	(1,600,000)
7964 Transfer to Capital Projects (64)	-	-	(550,000)	(550,000)	(350,000)
Total Non-Operating Revenue & Transfers	\$ (42,235)	\$ (266,538)	\$ (1,535,000)	\$ (1,523,500)	\$ (1,933,500)
■ ENDING FUND BALANCE*	\$ 2,207,249	\$ 2,743,287	\$ 1,010,684	\$ 1,758,415	\$ 514,572
Fund Balance as Percent of Operating Expenses	160%	203%	61%	108%	32%
Net Change in Fund Balance	505,185	536,038	(1,213,153)	(984,872)	(1,243,843)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	494,650	488,110	486,645
Unreserved	2,207,249	2,743,287	516,034	1,270,305	27,927
■ Total Fund Balance	\$ 2,207,249	\$ 2,743,287	\$ 1,010,684	\$ 1,758,415	\$ 514,572

Town of Yountville
WASTEWATER UTILITY OPERATING REVENUE
Fund 62

	Fund 62	2017/2018	2018/2019	2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
RESIDENTIAL SALES						
3610	Single Residential	270,348	315,013	344,120	361,442	386,743
3611	Multi Residential	86,929	99,258	110,703	110,847	118,606
3612	Mobile Homes	92,736	105,869	118,559	117,645	125,880
	Total Residential Sales	\$ 450,013	\$ 520,140	\$ 573,382	\$ 589,934	\$ 631,229
COMMERCIAL SALES						
3650	Low Strength	56,216	60,433	65,388	70,535	75,472
3651	Medium Strength	144,618	171,013	118,619	195,823	209,531
3652	High Strength	326,190	373,536	408,291	399,371	427,327
	Total Commercial Sales	\$ 527,024	\$ 604,982	\$ 592,298	\$ 665,729	\$ 712,330
OTHER SALES						
3655	Veteran's Home	895,578	966,204	750,000	845,000	900,000
	Total Other Sales	\$ 895,578	\$ 966,204	\$ 750,000	\$ 845,000	\$ 900,000
OTHER REVENUE						
3642	Reclaimed Water Sales	57,761	59,353	55,000	65,000	68,250
	Total Other Revenue	\$ 57,761	\$ 59,353	\$ 55,000	\$ 65,000	\$ 68,250
	TOTAL WASTEWATER REVENUE	\$ 1,930,376	\$ 2,150,679	\$ 1,970,680	\$ 2,165,663	\$ 2,311,809

Department Overview

The Wastewater Collection System Operations in the Public Works Department accounts for the operation and maintenance of 9.5 miles of gravity 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 Wastewater Reclamation Facility (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
- 772 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 collection system. The Town has made great strides in collection system capital improvements that have eliminated several "hot spots" that were prone to grease accumulation and root intrusion. Eliminating these issues has also decreased the amount of groundwater making its way to the WWRF which takes up much needed capacity of the system and reduces the chances of sewer backups/overflows.

The Town Council adopted and re-certified the updated Sewer System Management Plan (SSMP) in Fiscal Year 2015/2016. 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. The individual sections of the SSMP are reviewed and updated as needed every two (2) years. 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.

2019/2020 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-2020).

- Utilized a “fold & form” slip lining process to rehabilitate 750’ of 6” and 8” clay pipe. This process added substantial life expectancy of these sections of pipe several point repairs and “top hat” lateral repairs (88 total) were made eliminating several instances of infiltration.
- 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 through articles in the Town’s Monthly Newsletter.
- Collected assets for inclusion and use in GIS mapping and applications programs.
- The Finance Department implemented the third 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.

2020/2021 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-3021) for the Capital Improvement Program (CIP).
- Reduce infiltration and inflow into the sewer collection system through the Infiltration and Inflow Reduction Program (WW-2021).
- Continue to rehabilitate sections of the A-Line and other sections of the system based on updated video work conducted during 2019/2020 fiscal year.
- Continue sealing of utility access manholes 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 iWorQ Maintenance Management Software, ESRI-GIS mapping and applications programs to help create a more efficient and effective workforce.

Budget Highlights

- The total proposed Wastewater Collection Systems Operation budget is \$6,295 or 1.7% higher than the estimated actuals for Fiscal Year 2019/2020.
- There is an increase of \$12,503 or 11% in Supplies and Services costs. This is due to an increase in equipment maintenance and utilities costs.
- There is a small increase in costs regarding the purchase of “Deep Green” electrical power through the Marin Clean Energy (MCE) program to be consistent in meeting the intentions of the Climate Action Plan.
- A \$1,500 transfer from the General Fund is for the Low-Income Subsidy Program.

Did You Know?

- The Town owns a sewer maintenance vehicle (Vactor) 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 772 sewer lateral connections.

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

		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	122,691	134,205	143,688	143,688	151,577
4011	Salaries - Part Time	20,057	8,466	6,000	6,000	6,277
4012	Overtime	1,393	1,985	1,700	1,700	1,700
4013	Medicare & FICA	3,158	2,394	3,798	3,798	2,685
4020	PERS Employer Rate	19,698	26,360	30,558	30,558	29,998
4023	Pension Expense	18,787	7,757	-	-	-
4024	OPEB Expense	(6,322)	(33,209)	-	-	-
4030	Deferred Compensation	8,234	8,544	10,387	10,387	10,990
4031	Payment In-Lieu Health	869	-	-	-	-
4040	Health Insurance	16,755	20,314	25,028	19,700	23,595
4042	Dental Insurance	1,964	2,455	2,592	2,592	2,495
4043	Vision Insurance	-	27	2,000	2,000	-
4044	Life/Disability Insurance	995	1,233	1,396	1,396	1,514
4049	Allocated OPEB	17,040	18,240	20,845	15,650	-
4819	Allocated Liability Insurance	5,730	4,594	6,403	7,844	8,187
4839	Allocated Workers' Comp Insurance	(610)	3,280	4,761	6,551	6,638
	Total Personnel	\$ 230,439	\$ 206,645	\$ 259,156	\$ 251,864	\$ 245,656
SUPPLIES & SERVICES						
4110	Office Supplies	372	-	1,000	1,000	1,000
4120	Other Supplies & Materials	223	23	2,000	2,000	2,000
4125	Chemicals	-	-	1,500	1,500	1,500
4130	Postage & Printing	2,535	1,144	2,000	2,000	2,000
4210	Contract Services	6,805	8,582	15,000	17,249	20,000
4220	Audit & Accounting Services	2,380	2,648	3,000	4,636	3,250
4225	Bank & Fiscal Agent Fees	5,310	6,924	8,750	8,750	7,000
4230	Personnel Service	-	-	3,500	3,500	3,500
4280	Other Agencies	2,533	2,653	4,000	4,000	5,000
4310	Facilities Maintenance	110	3,076	2,500	2,500	2,500
4320	Equipment Maintenance	6,240	9,763	10,000	10,000	15,000
4330	Vehicle Maintenance	1,841	1,575	2,500	2,500	2,500
4510	Utilities - Gas & Electric	31,892	24,949	20,000	20,000	28,678
4699	Allocated IT Costs	10,380	11,975	17,110	17,110	15,670
4710	Conference & Travel	-	-	5,000	5,000	5,000
4715	Meetings & Training	2,353	835	4,500	4,500	4,500
4720	Dues & Subscriptions	1,740	822	2,500	2,500	2,500
4829	Allocated Property Insurance	2,136	2,146	3,350	3,350	3,000
4991	Low Income Subsidy -Wastewater	-	1,200	5,000	1,500	1,500
	Total Supplies & Services	\$ 76,850	\$ 78,315	\$ 113,210	\$ 113,595	\$ 126,098
CAPITAL OUTLAY						
5700	Machinery & Equipment	782	-	5,000	5,000	5,000
	Total Capital Outlay	\$ 782	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL EXPENDITURES	\$ 308,071	\$ 284,960	\$ 377,366	\$ 370,459	\$ 376,754

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 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	0.5500	0.5500	0.5500
Water Service Maintenance Worker	0.1500	0.1500	0.1500	0.1500
Finance Director	0.0750	0.0750	0.0750	0.0750
Management Analyst	0.0250	0.0100	0.0100	0.0100
Financial Analyst	0.1000	0.0500	0.0500	0.0500
Accounting Assistant	-	-	0.2500	0.2500
Administrative Assistant	0.0250	0.1000	0.1000	0.1000
TOTAL STAFF	1.1750	1.2350	1.4850	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 effluent 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 Utility Operations Manager, and three 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 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 2019, approximately 61% of the 165 million gallons generated (by residents and commercial users) was beneficially reused for irrigation of the Vintner's Golf Course and five 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.

2019/2020 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 and the 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 third 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.

2020/2021 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 iWorQ Asset Management Platform, GIS, and other technology to improve efficiency and effectiveness.

Budget Highlights

- The total proposed budget is \$11,178 or 0.89% lower than the estimated actuals for Fiscal Year 2019/2020.
- Personnel costs are slightly reduced by \$17,559 or 2.33% due to the temporary suspension of the

Town contribution to the OPEB trust, that is allocated to departments.

- \$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 2019/2020, 61% of the 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.



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

		2017/2018	2018/2019	2019/2020	2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	393,633	432,487	443,591	443,591	462,257
4011	Salaries - Part Time	17,555	8,467	6,000	6,000	6,277
4012	Overtime	4,130	5,468	4,200	4,200	4,200
4013	Medicare & FICA	6,739	6,503	8,161	8,161	7,201
4020	PERS Employer Rate	54,348	77,862	91,238	91,238	90,692
4023	Pension Expense	49,820	23,219	-	-	-
4024	OPEB Expense	(16,752)	(87,990)	-	-	-
4030	Deferred Compensation	25,939	27,365	31,704	31,704	33,111
4031	Payment In-Lieu Health	4,147	-	6,000	6,000	6,000
4040	Health Insurance	51,027	54,403	60,747	50,300	58,938
4042	Dental Insurance	6,406	6,855	6,906	6,906	6,812
4043	Vision Insurance	400	865	-	-	2,000
4044	Life/Disability Insurance	3,261	3,957	4,219	4,219	4,622
4049	Allocated OPEB	54,120	58,752	64,351	48,300	-
4050	Tuition Reimbursement	536	-	1,200	1,200	1,200
4052	Cell Phone Allowance	3,840	4,160	3,840	3,840	3,840
4053	Other Employee Reimbursement	241	255	2,150	2,150	2,325
4819	Allocated Liability Insurance	17,481	14,801	19,767	24,210	24,967
4839	Allocated Workers' Comp Insurance	(1,650)	10,568	14,697	20,225	20,243
	Total Personnel	\$ 675,221	\$ 647,997	\$ 768,771	\$ 752,244	\$ 734,685
SUPPLIES & SERVICES						
4110	Office Supplies	-	872	1,500	1,500	1,500
4120	Other Supplies & Materials	2,819	2,849	5,000	5,000	5,000
4125	Chemicals	61,779	66,578	80,000	80,000	85,000
4130	Postage & Printing	2,692	2,258	2,500	2,500	2,500
4210	Contract Services	74,274	104,510	120,000	120,000	120,000
4220	Audit & Accounting Services	2,380	2,648	3,000	4,636	3,250
4225	Bank & Fiscal Agent Fees	5,310	6,924	8,750	8,750	7,000
4280	Other Agencies	25,878	26,828	30,000	30,000	32,000
4310	Facilities Maintenance	8,681	2,932	7,500	7,500	7,500
4320	Equipment Maintenance	39,396	41,279	38,000	38,000	40,000
4330	Vehicle Maintenance	2,984	2,246	3,000	3,000	3,000
4510	Utilities - Gas & Electric	111,272	88,541	100,000	100,000	103,387
4520	Waste Disposal & Recycling	13,011	16,870	12,000	12,000	14,000
4699	Allocated IT Costs	33,260	39,158	55,720	55,720	51,050
4710	Conference & Travel	642	86	4,000	4,000	4,000
4715	Meetings & Training	2,543	2,849	5,250	5,250	5,000
4720	Dues & Subscriptions	3,870	3,424	3,000	3,000	3,000
4829	Allocated Property Insurance	3,871	4,294	5,950	5,950	6,000
	Total Supplies & Services	\$ 394,662	\$ 415,146	\$ 485,170	\$ 486,806	\$ 493,187
CAPITAL OUTLAY						
5700	Machinery & Equipment	5,000	-	5,000	5,000	5,000
	Total Capital Outlay	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
ENERGY EFFICIENCY LOAN						
6100	Principal	-	-	12,525	12,525	12,525
6500	Interest	-	-	-	-	-
	Total Loan Payment	\$ -	\$ -	\$ 12,525	\$ 12,525	\$ 12,525
	TOTAL EXPENDITURES	\$ 1,074,883	\$ 1,063,143	\$ 1,271,466	\$ 1,256,575	\$ 1,245,397

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0750	0.1000	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	0.2100	0.2100	0.0100
Management Analyst	-	-	-	0.2000
Financial Analyst	0.0500	0.0500	0.0500	0.0500
Accounting Assistant	-	-	0.2500	0.2500
Administrative Assistant	0.0250	0.1000	0.1000	0.1000
TOTAL STAFF	3.7500	4.0350	4.2850	4.2850

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.

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. This is consistent with the agreement between the Town and Veteran Homes. The total Fiscal Year 2020/2021 share of the 50% proposed costs are estimated to be \$312,000.

In Fiscal Year 2020/2021, the Wastewater Operating Fund (62) contribution to this fund is \$1,600,000.

2019/2020 Accomplishments

- Completed 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.
- The Finance Department implemented the third 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.
- Completed a partial pre-payment towards the outstanding principal of the State Water Resources Control Board loan in the amount of \$1,152,031. Funding for this action came from the Veterans Home share of the project constructions costs that were paid in full in June 2014 and have been since held in fund balance. This resulted in a savings in interest expense of \$259,507 over the remaining life of the loan, and the loan will be paid off eight years earlier than originally scheduled.

2020/2021 Goals and Objectives

- Complete the construction of Wastewater Reclamation Facility 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 \$164,664 (\$144,890 in principal and \$19,771 in interest) is budgeted for debt service. The current outstanding balance of the loan is \$1,040,576. The loan is scheduled to be paid in full in November 2026.

Town of Yountville
WASTEWATER TREATMENT CAPITAL RECOVERY
Wastewater Fund 63 - Department 4518

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 6,008,128	\$ 5,779,063	\$ 5,770,002	\$ 5,882,996	\$ 5,423,249
REVENUE						
3695	System Replacement Fees	127,507	146,912	155,000	168,200	179,974
	Total Revenue	\$ 127,507	\$ 146,912	\$ 155,000	\$ 168,200	\$ 179,974
EXPENDITURES						
WW-0005	Dredge Wastewater Ponds	193	149,880	-	-	-
WW-0011	Treatment Plant Building Modifications	-	-	100,000	100,000	500,000
WW-0012	SCADA Controls	-	-	-	-	50,000
WW-0014	New Pumps at JTP (2)	39,637	39,689	-	-	-
WW-0015	Video & Repair Outfall Line at JTP	-	-	100,000	100,000	-
WW-0022	Epoxy Scum Well	-	-	30,000	30,000	-
WW-0025	3/4 Ton Pickup Replacement	-	43,352	-	-	-
WW-4018	Plant Equipment Replacement Program	44,457	-	-	-	-
WW-4019	Plant Equipment Replacement Program	-	263	-	-	-
WW-4021	Plant Equipment Replacement Program	-	-	70,354	70,354	74,000
5999	Depreciation Expense	238,366	181,177	247,000	247,000	262,000
6100	Debt Service - Principal	-	-	121,844	1,212,953	144,890
6500	Debt Service - Interest	47,318	43,668	42,817	42,817	19,771
	Total Expenditures	\$ 369,971	\$ 458,029	\$ 712,015	\$ 1,803,124	\$ 1,050,661
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	16,494	41,007	27,000	25,000	25,000
3690	Capital Recovery - Veterans Home	85,262	74,043	150,177	150,177	312,000
3962	Capital Contribution - WW Operating Fund 62 (Town)	50,000	300,000	1,000,000	1,000,000	1,600,000
3900	Interfund Transfer (64)	2,006	-	-	-	-
7900	Transfer to Wastewater Capital (64)	(180,000)	-	-	-	-
	Total Non-Operating Revenue & Transfers	\$ (26,238)	\$ 415,050	\$ 1,177,177	\$ 1,175,177	\$ 1,937,000
	Depreciable Capital Projects*	39,637	-	-	-	550,000
■ ENDING FUND BALANCE		\$ 5,779,063	\$ 5,882,996	\$ 6,390,164	\$ 5,423,249	\$ 7,039,562
	Net Change in Fund Balance	(229,065)	103,933	620,162	(459,747)	1,616,313
FUND BALANCE ALLOCATIONS						
	Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	317,982	317,982	341,116
	Reserved for Emergency Debt Service per 2018 Utility Rate Study (0.5 year debt service)	-	-	82,330	82,330	82,331
	Assigned for State Water Resources Board loan**	-	-	2,290,770	1,232,155	1,040,576
	Portion of Fund Balance applicable to Capital Assets	-	-	6,359,643	6,297,581	6,822,322
	Unreserved	5,779,063	5,882,996	(2,660,561)	(2,506,799)	(1,246,783)
■ Total Fund Balance		\$ 5,779,063	\$ 5,882,996	\$ 6,390,164	\$ 5,423,249	\$ 7,039,562

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

** State Water Resources Board loan balance at the end of Fiscal Year 2019/2020 is \$1,040,576.

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.

The Wastewater Operating Fund (62) contribution to this fund will be \$350,000 for Fiscal Year 2020/2021.

2019/2020 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-2020).
- Continue to allocate funds to the Sewer Main Replacement and Repair Program (WW-3020).
- 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.

2020/2021 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-2021).
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3021).

Budget Highlights

- \$29,316 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.
- This fund is able to meet the 5% of asset value Reserve for Emergency Capital Replacement that was established in the 2018 Utility Rate Study in Fiscal Year 2020/2021.



Town of Yountville
WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND
Wastewater Fund 64 - Department 4519

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,195,016	\$ 2,354,296	\$ 2,102,534	\$ 2,139,571	\$ 2,247,798
REVENUE & FINANCING SOURCES						
3750	Developer Contribution In Lieu	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
WW-0023	Pipe Burst Town Force Main	-	-	-	-	50,000
WW-0026	Pump Station Backup Pump	-	-	39,000	39,000	-
WW-2018	Inflow and Infiltration Reduction Program	4,291	68,116	-	-	-
WW-2019	Inflow and Infiltration Reduction Program	-	3,985	-	74,819	-
WW-2021	Inflow and Infiltration Reduction Program	-	-	78,560	78,560	82,500
WW-3018	Sewer Main Replacement Program	239	68,514	-	-	-
WW-3019	Sewer Main Replacement Program	-	300	-	72,572	-
WW-3020	Sewer Main Replacement Program	-	-	76,200	76,200	-
WW-3021	Sewer Main Replacement Program	-	-	-	-	80,500
WW-5021	Town Pump Station Equip. Repl. Program	-	-	11,576	11,576	12,500
5999	Depreciation Expense	75,048	55,734	85,354	85,354	85,354
	Total Expenditures	\$ 79,578	\$ 196,649	\$ 290,690	\$ 438,081	\$ 310,854
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	3,843	4,080	1,000	5,000	3,000
3799	Allocated Impact Fees	86,364	6,729	-	19,736	-
3962	Capital Contribution - WW Operating Fund 62 (Town)	-	-	550,000	550,000	350,000
3963	Transfer from WW Treatment Capital (63)	180,000	-	-	-	-
7900	Interfund Transfer (63)	(2,006)	-	-	-	-
7953	To Debt Service Fund 53 Transfer In / (Out)***	(29,343)	(28,885)	(28,428)	(28,428)	(29,316)
	Total Non-Operating Revenue & Transfers	\$ 238,858	\$ (18,076)	\$ 522,572	\$ 546,308	\$ 323,684
Depreciable Capital Projects*						
		-	-	-	-	-
■ ENDING FUND BALANCE		\$ 2,354,296	\$ 2,139,571	\$ 2,334,416	\$ 2,247,798	\$ 2,260,628
Net Change in Fund Balance		159,280	(214,725)	231,882	108,227	12,830
FUND BALANCE ALLOCATIONS						
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)		-	-	107,808	107,808	106,077
Portion of Fund Balance applicable to Capital Assets		-	-	2,156,164	2,156,164	2,121,544
Unreserved		2,354,296	2,139,571	70,444	(16,174)	33,007
■ Total Fund Balance		\$ 2,354,296	\$ 2,139,571	\$ 2,334,416	\$ 2,247,798	\$ 2,260,628

*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 2017/2018 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 2016/2017 and is shown for information purposes only during this fiscal year. After FY 2016/2017 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 continues to near 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 system.

2019/2020 Accomplishments

- Collected impact fees from two commercial and one residential development projects as a process of building permit issuance, for a total of \$19,636.

2020/2021 Goals and Objectives

- Allocate any Impact Fees.

Budget Highlights

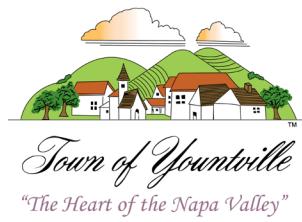
- Nominal. Current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. Impact Fees from the additional three (3) rooms at the Bardessono Hotel may generate additional revenue.



Photo credit Bob McClenahan

Town of Yountville
SEWER CONNECTION IMPACT FEE FUND
Wastewater Fund 65

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
3701 Impact Fees	86,299	6,729	-	19,636	-
Total Revenue	\$ 86,299	\$ 6,729	\$ -	\$ 19,636	\$ -
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	65	-	-	100	-
3799 Allocate Impact Fees	-	-	-	-	-
To Wastewater Collection Capital (64)	(86,364)	(6,729)	-	(19,736)	-
Total Non-Operating Revenue & Transfers	\$ (86,299)	\$ (6,729)	\$ -	\$ (19,636)	\$ -
■ 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 that funds are 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 January 2020 is \$0.353 cents a gallon.

- Section 2106(b) provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(d) 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.

2019/2020 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 78. This is the highest rating in any of the Napa County jurisdictions.
- Gas Tax Funds in the amount of \$57,181 were used for the Plans, Specifications and Engineering (PSE) and project management for the 2020 Oak Circle Rehabilitation Project.

2020/2021 Goals and Objectives

- Utilize Gas Tax Funds to increase/maintain the pavement condition index by supplying Plans, Specifications and Engineering for the Annual Street Maintenance Program.

Budget Highlights

The following projects are partially funded from the Gas Tax fund and augmented by the Capital Improvement Program (Fund 50):

- \$72,000 is budgeted for the Annual Street Maintenance and Paving Project (GT-3021). 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 2020/2021 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement

**STATE GAS TAX FUND
Fund 20 Department 6000**



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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■	BEGINNING FUND BALANCE	\$ 47,997	\$ 36,915	\$ 42,319	\$ 30,066	\$ 36,407
REVENUE						
3301	Investment Earnings	411	872	500	500	500
3410	Gas Tax Section 2105	14,483	16,092	16,317	13,162	15,547
3411	Gas Tax Section 2106	11,293	12,542	12,549	10,230	12,336
3413	Gas Tax Section 2103	10,472	9,798	25,015	18,969	24,782
3415	Gas Tax Section 2107	19,250	18,822	21,426	16,364	18,703
3416	Gas Tax Section 2107.5	-	2,415	1,000	1,000	1,000
3418	SB1 Loan Repayments	3,336	3,308	3,308	3,297	-
Total Revenue		\$ 59,245	\$ 63,849	\$ 80,115	\$ 63,522	\$ 72,868
EXPENDITURES						
Department 4305 Streets Maintenance						
4510	Utilities	268	-	-	-	-
Total Department 4305		\$ 268	\$ -	\$ -	\$ -	\$ -
Department 6000 Capital Projects						
ST-0004	Surveys & Monuments Book	-	-	-	-	-
GT-0004	Surveys & Monuments	20,725	-	-	-	-
GT-3018	Curb, Gutter & Sidewalk	36,452	-	-	-	-
GT-3019	Annual Street Maintenance and Paving Program	-	70,698	-	8,181	-
GT-3020	Annual Street Maintenance and Paving Program	-	-	70,000	49,000	-
GT-3021	Plans, Specs, & Engineering for Paving Projects	-	-	-	-	72,000
GT-4018	Traffic Calming	12,882	-	-	-	-
Total Department 6000		\$ 70,059	\$ 70,698	\$ 70,000	\$ 57,181	\$ 72,000
Total Expenditures		\$ 70,327	\$ 70,698	\$ 70,000	\$ 57,181	\$ 72,000
TRANSFERS IN (OUT)						
3950	From Capital Projects (50)	-	-	-	-	-
Total Net Transfers		\$ -	\$ -	\$ -	\$ -	\$ -
■	ENDING FUND BALANCE	\$ 36,915	\$ 30,066	\$ 52,434	\$ 36,407	\$ 37,275
Net Change in Fund Balance		(11,082)	(6,849)	10,115	6,341	868

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 2017/2018 Operating Budget.

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.

2019/2020 Accomplishments

- Upgraded teleconference equipment and implemented permanent solution to enable Town Council Meetings to utilize teleconferencing in accordance with the Governor's Executive Order proclaiming a State of Emergency in California as a result of the threat of COVID-19. Within the Executive Order, teleconferencing was permitted for Town Council Meetings and certain aspects of the Brown Act were waived to protect the health, safety and welfare of the public.
- Audio/Visual Annual Equipment Costs for Encoding Appliance Software and Upgrade to SDI 720p Streaming

2020/2021 Goals and Objectives

- The Town does not have any planned upgrades for Fiscal Year 2020/2021. The amount budgeted is a placeholder for unexpected equipment failure and the potential need for replacement equipment.

Budget Highlights

- 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 Council meetings can be viewed at www.townofyountville.com by selecting meeting agenda, video and e-comment button, and on local Channel 28.

Town of Yountville
PUBLIC EDUCATIONAL AND GOVERNMENT ACCESS FUND
Fund 21 - Department 1012

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 57,364	\$ 28,946	\$ 38,195	\$ 38,556	\$ 47,506
REVENUE					
3022 P.E.G. Fees	10,596	13,841	13,500	13,500	13,500
3301 Interest Income	267	540	250	450	250
Total Revenue	\$ 10,863	\$ 14,381	\$ 13,750	\$ 13,950	\$ 13,750
EXPENDITURES					
4120 Other Supplies & Materials	-	-	-	-	-
4210 Contract Services	-	-	-	-	-
4320 Equipment Maintenance	-	-	-	-	-
4420 Equipment Rental	-	-	-	-	-
4610 Telecommunications	-	-	-	-	-
4620 Internet & Network	-	-	-	-	-
4630 Software & Licenses	-	-	-	-	-
5700 Machinery & Equipment <\$10K	-	-	5,000	5,000	5,000
5750 Machinery & Equipment >\$10K	39,281	4,771	-	-	-
Total Expenditures	\$ 39,281	\$ 4,771	\$ 5,000	\$ 5,000	\$ 5,000
■ ENDING FUND BALANCE	\$ 28,946	\$ 38,556	\$ 46,945	\$ 47,506	\$ 56,256
Net Change in Fund Balance	(28,418)	9,610	8,750	8,950	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.

2019/2020 Accomplishments

- Developed a fund balance of \$69,855 (As of April 15, 2020).
- Rotated 9 sculptures on the Public Art Walk
- Developed the Hearts of Yountville Program which will fill empty pad spaces during transitions and also act as a fundraiser when the temporary "Hearts" sculptures are sold.

2020/2021 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

		2017/2018	2018/2019	2019/2020	2020/2021		
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE		\$ 4,705	\$ 20,652	\$ 40,952	\$ 47,614	\$ 65,257	
REVENUE							
3113	Public Art Program Fee	32,635	133,590	35,000	43,869	20,000	
3301	Interest Income	793	2,353	1,000	1,500	1,000	
	Total Revenue	\$ 33,428	\$ 135,943	\$ 36,000	\$ 45,369	\$ 21,000	
EXPENDITURES							
4120	Other Supplies & Materials	8,656	1,593	4,500	4,500	4,150	
4210	Contract Services	8,825	107,388	20,000	21,726	28,500	
4340	Art Maintenance	-	-	1,500	1,500	1,500	
	Total Expenditures	\$ 17,481	\$ 108,981	\$ 26,000	\$ 27,726	\$ 34,150	
■ ENDING FUND BALANCE		\$ 20,652	\$ 47,614	\$ 50,952	\$ 65,257	\$ 52,107	
Net Change in Fund Balance		15,947	26,962	10,000	17,643	(13,150)	



HOUSING GRANT FUND Fund 24 - Department 1500

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 homeowners 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 was expected to be received in Fiscal Year 2019/2020, but the State has not issued contracts. It is now anticipated that the income will be received in Fiscal Year 2020/2021.

Homeowners 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.

2019/2020 Accomplishments

- Though the initial HOME and CalHome grants have expired, the program still receives funding through the repayment of loans, including approximately \$27,000 in recouped grant funds that were disbursed to two projects over the course of the year.
- Two projects were processed and completed during Fiscal Year 2019/2020, utilizing the funds received from the repayment of a loan.

2020/2021 Goals and Objectives

- Continue to administer and manage grant program.
- Work with the Housing Authority of the City of Napa to explore options for possibly utilizing grant funds in other ways that would be beneficial to program participants, such as a tenant based rental assistance program for qualifying individuals during times of financial hardship.

Budget Highlights

- The Town received notice of an award of a \$500,000 HOME grant in February of 2019. The revenue will be received during Fiscal Year 2020/2021.
- 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

		2017/2018	2018/2019	2019/2020	2020/2021		
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE		\$ (75,798)	\$ 3,113	\$ 27,613	\$ 43,492	\$ 43,992	
REVENUE							
3301	Interest Income	(1,050)	677	500	500	500	500
3408	CalHome Grant	165,000	23,234	20,000	20,000	20,000	20,000
3432	Federal Home Grant	203,744	46,468	500,000	500,000	500,000	500,000
	Total Revenue	\$ 367,694	\$ 70,379	\$ 520,500	\$ 520,500	\$ 520,500	\$ 520,500
EXPENDITURES							
8010	CalHome Grant Awards	185,183	12,700	20,000	20,000	20,000	20,000
8020	Federal Home Grant Awards	103,600	17,300	500,000	500,000	500,000	500,000
	Total Expenditures	\$ 288,783	\$ 30,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000
■ ENDING FUND BALANCE		\$ 3,113	\$ 43,492	\$ 28,113	\$ 43,992	\$ 44,492	
Net Change in Fund Balance		78,911	40,379	500	500	500	500

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 \$510,000 annually to fund street, sidewalk, streetlight, and related projects. The forecasted revenue amount for Fiscal Year 2020/2021 has been reduced due to decreases in sales tax collections as a result of the effects of COVID 19.

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 2007/2008, Fiscal Year 2008/2009, and Fiscal Year 2009/2010). Starting in Fiscal Year 2018/2019, 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. As part of the biennial update to NVTA, the MOE was updated and approved by Council. It was presented to NVTA and certified by the Independent Taxpayer Oversight Committee.

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.

2019/2020 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 78 for its streets. This is the highest rating in any of the Napa County jurisdictions.
- Used Measure T funds to complete the Oak Circle Rehabilitation Project (MT-3020).
- Used Measure T funds to complete fall Microsurfacing Project (MT-3020).

2020/2021 Goals and Objectives

- Use Measure T Funds for the Annual Streets Maintenance Program (MT-3021). Due to the emergency water line replacement the Washington Park neighborhood was reprioritized and will be completed as part of this year's street improvement projects. This project will include Mount Ave, Forrester Lane, Jasmine Street, Foxglove Lane, Redwood Drive and a portion of Lande Way.

Budget Highlights

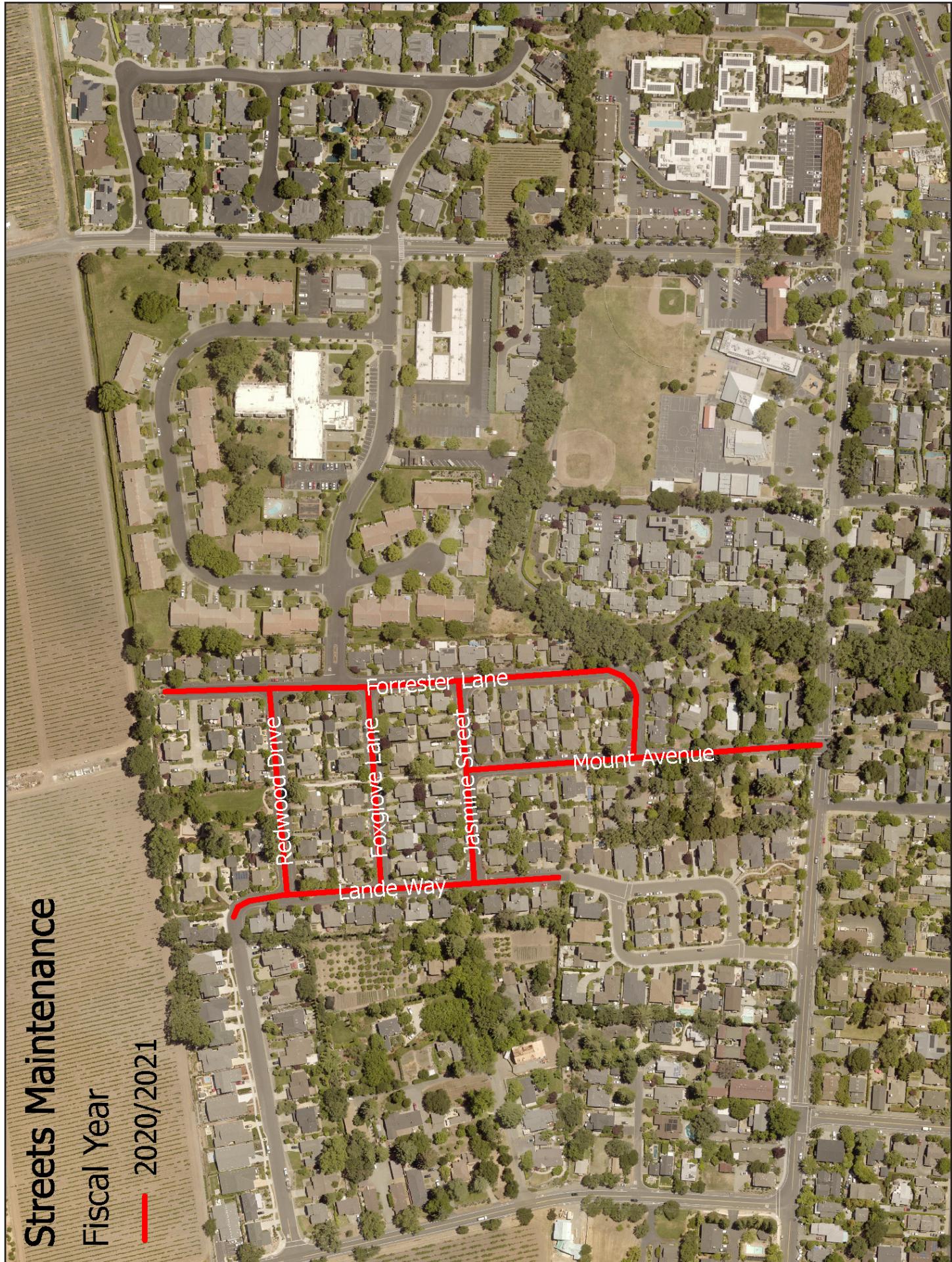
The following projects are funded from this program:

- \$510,000 is budgeted to continue with the Annual Street Maintenance and Paving Program (MT-3021), in the Washington Park Neighborhood at the conclusion of the emergency water line replacement project. This follows Town Council policy of re-paving of a street following utilities replacement.
- A summary of the Capital Improvement Program for Fiscal Year 2020/2021 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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ 0	\$ 68,100	\$ (25,943)	\$ (112,841)
REVENUE					
3301 Investment Earnings	0	1,680	500	200	-
3417 Measure T	-	439,659	550,000	467,500	510,000
Total Revenue	\$ 0	\$ 441,339	\$ 550,500	\$ 467,700	\$ 510,000
EXPENDITURES					
Department 6000 Capital Projects					
MT-3019 Annual Street Maintenance and Paving Program	-	467,282	-	-	-
MT-3020 Annual Street Maintenance and Paving Program	-	-	550,000	554,598	-
MT-3021 Annual Street Maintenance and Paving Program	-	-	-	-	510,000
Total Department 6000	\$ -	\$ 467,282	\$ 550,000	\$ 554,598	\$ 510,000
Total Expenditures	\$ -	\$ 467,282	\$ 550,000	\$ 554,598	\$ 510,000
■ ENDING FUND BALANCE	\$ 0	\$ (25,943)	\$ 68,600	\$ (112,841)	\$ (112,841)
Net Change in Fund Balance	0	(25,943)	500	(86,898)	0





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. Revenues expected in Fiscal Year 2020/2021 for this fund have been adjusted to reflect reductions in fuel excise tax collections as a result of COVID-19.

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.

2019/2020 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 78. This is the highest rating in any of the Napa County jurisdictions.
- \$40,000 of SB1 monies were used for the Curb, Gutter and Sidewalk Program (SB-6019). In Fiscal Year 2019/2020 various curb, gutters and sidewalks were improved on Oak Circle as part of the Oak Circle Rehabilitation Project.

Budget Highlights

- The Town will receive approximately \$50,408 in SB1 revenues in Fiscal Year 2020/2021.
- \$50,000 is budgeted to continue with Curb, Gutter, and Sidewalk Replacement (SB-6020). Improvements will be made in various locations in the Toyon Terrace and Vista neighborhoods in advance of the street improvements being made later in the fiscal year. The attached map illustrates the locations of the improvements.
- A summary of the Capital Improvement Program for Fiscal Year 2020/2021 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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021	
		BUDGET	ESTIMATED			ADOPTED	
■ BEGINNING FUND BALANCE		\$ -	\$ 17,225	\$ 26,064	\$ 26,917	\$ 28,621	
REVENUE							
3301	Investment Earnings	27	463	200	350	250	
3419	Road Maintenance Rehabilitation Act	17,198	49,229	48,546	41,354	50,408	
	Total Revenue	\$ 17,225	\$ 49,692	\$ 48,746	\$ 41,704	\$ 50,658	
EXPENDITURES							
Department 6000 Capital Projects							
SB-6019	Curb, Gutter & Sidewalk Replacement	-	40,000	-	-	-	
SB-6020	Curb, Gutter & Sidewalk Replacement	-	-	40,000	40,000	-	
SB-6021	Curb, Gutter & Sidewalk Replacement	-	-	-	-	50,000	
	Total Department 6000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	
	Total Expenditures	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	
■ ENDING FUND BALANCE		\$ 17,225	\$ 26,917	\$ 34,810	\$ 28,621	\$ 29,279	
Net Change in Fund Balance							
		17,225	9,692	8,746	1,704	658	

ROAD MAINTENANCE AND REHABILITATION ACT (SB1) FUND

Fund 26 - Department 6000





MEASURE T EQUIVALENT FUND

Fund 27 - 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 streetlight 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.

2019/2020 Accomplishments

- Used Measure T Equivalent Funds (in addition to other funds) for Repair and Slurry of the Yountville Bike Path (Vine trail Path) and Finnell Path Maintenance and Repair.

2020/2021 Goals and Objectives

- The 6.67 % obligation as required by the Measure T Ordinance to comply with the intent of the Ordinance has been met for Fiscal Year 2020/2021. This amount has been met via three projects last year that were funded using general Fund monies- Finnell Path Maintenance and Repair (CP-0014), The Pedestrian Path from Oak Circle to Mission (PK-0003) and The Yountville Bike Resurface (PK-0022) these projects qualify for meeting the obligation for Measure T Equivalent requirements for the fiscal year. The obligation has been met and no funds will be budgeted in this account for the Fiscal Year 2020/2021 period. This will help preserve General Funds for other needs that may arise as a result of COVID 19.

Budget Highlights

- Completed the Finnell Path Maintenance and Repair (CP-0014) from Yount Street to the concrete surface at the Ballfields at Yountville Elementary School.
- Completed the Yountville Bike Resurface (PK-0022) project - this included slurry seal from Town Limits on Solano to the Yountville Bike Path terminus at Madison Street.

Town of Yountville
MEASURE T EQUIVALENT (MTE) FUND
Fund 27 - Departments 6000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
		\$	\$	\$	\$	\$
■	BEGINNING FUND BALANCE	\$ -	\$ -	\$ 100	\$ -	\$ 100
REVENUE						
3301	Investment Earnings	\$ 0	\$ -	\$ 100	\$ 100	\$ -
3950	Interfund Transfer (CIP Fund 50)	\$ -	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
	Total Revenue	\$ 0	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
EXPENDITURES						
Department 6000 Capital Projects						
4280	Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
5400	Infrastructure	\$ -	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
	Total Department 6000	\$ -	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
	Total Expenditures	\$ -	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
■	ENDING FUND BALANCE	\$ 0	\$ -	\$ 200	\$ 100	\$ 100
	Net Change in Fund Balance	\$ 0	\$ 0	\$ 100	\$ 100	\$ 0

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 2013/2014. 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.

2019/2020 Accomplishments

- Paid a portion of the required cost share towards fire engine replacement per the contract with Napa County.

2020/2021 Goals and Objectives

- Transfer any revenues generated to General Fund Department 26-3201 to offset the cost of fire engine replacement costs.

Budget Highlights

- None.

Town of Yountville
FIRE EMERGENCY SERVICES FUND
Fund 28 - Department 3201

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 29	\$ 30	\$ 30	\$ 30	\$ 30
REVENUE					
3301 Investment Earnings	1	-	-	-	-
3701 Fire & Emergency Services Fee	-	-	-	-	-
Total Revenue	\$ 1	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN (OUT)					
7900 To General Fund	-	-	-	-	-
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
Net Change in Fund Balance	1	-	-	-	-

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 local entity, and 10% is remitted to the DSA on a quarterly basis. Annually in January, an annual report is completed and submitted to the DSA to disclose 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 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.

2019/2020 Accomplishments

- Collected SB 1186 fees when business licenses are applied for and renewed.
- Reported and remitted to the Division of the State Architect in a timely manner.
- Transferred fees collected in calendar year 2019 into Fund 50 to help cover costs for project CP-2020 (ADA Accessibility Improvements Program).
- 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.

2020/2021 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 fund that will provide for easier tracking and reporting of fees collected.
- No projects or programs are planned for use of these funds at this time. Any funds that become available will be transferred to Fund 50 to cover costs for project CP-2021 (ADA Accessibility Improvements Program).

Town of Yountville
CASp CERTIFICATION AND TRAINING FUND (SB 1186 DISABILITY ACCESS FEE)
Fund 30

		2017/2018	2018/2019	2019/2020		2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE		\$ -	\$ 250	\$ -	\$ 1,450	\$ 1,052	
REVENUE							
3301	Investment Earnings	1	17	-	25	-	
3705	SB 1186 Fees	249	2,988	1,500	1,500	1,500	
	Total Revenue	\$ 250	\$ 3,006	\$ 1,500	\$ 1,525	\$ 1,500	
TRANSFER FOR PROJECTS							
7950	Transfer to Capital Projects Fund (50)	-	1,806	1,500	1,923	1,500	
	Total Transfers	\$ -	\$ 1,806	\$ 1,500	\$ 1,923	\$ 1,500	
■ ENDING FUND BALANCE		\$ 250	\$ 1,450	\$ -	\$ 1,052	\$ 1,052	

Department Overview

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. Revenue received from developer paid Housing Fair Share Impact 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. The current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. 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.

2019/2020 Accomplishments

- A total of \$31,254 in Affordable Housing Fair Share Fees were collected.

2020/2021 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 \$56,000 is included to continue a contract with the City of Napa Housing Authority for housing management services. This represents a slight increase from previous years due to increased PERS costs, additional monitoring and loan servicing of the Home Rehabilitation Program and increased advisory work on various housing programs.
- SB2 Grant revenue of \$160,000 and corresponding expenditure of \$160,000 is included to use toward Housing Feasibility Study to be conducted on the Veterans Home property.
- This fund is dependent on the General Fund, which has a responsibility under the Housing Element to sustain this program. The General Fund will be contributing \$15,000 in Fiscal Year 2020/2021.

Did You Know?

- 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.

Town of Yountville
HOUSING OPPORTUNITY PROGRAM FUND
Fund 70 - Department 1500*

		2017/2018		2018/2019		2019/2020		2020/2021	
		ACTUAL		ACTUAL		BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE		\$	-	\$	-	\$ 1,710,996	\$ 1,589,193	\$ 1,559,013	
REVENUE									
3301	Interest Income	\$	-	\$ 10,038	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	
3425	SB2 Grant	\$	-	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	
3701	Affordable Housing Fair Share Fee**	\$	-	\$ -	\$ -	\$ 31,254	\$ -	\$ -	
3800	Miscellaneous Revenue	\$	-	\$ 602	\$ -	\$ -	\$ -	\$ -	
3802	Sale of Property & Equipment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
3901	Transfer from General Fund	\$	-	\$ 1,625,789	\$ -	\$ -	\$ -	\$ 15,000	
	TOTAL PROGRAM REVENUE	\$	-	\$ 1,636,428	\$ -	\$ 35,254	\$ 179,000		
SUPPLIES & SERVICES									
4210	Contract Services	\$	-	41,235	50,000	52,034	216,000		
4280	Other Agencies	\$	-	6,000	13,400	13,400	13,400		
4310	Facilities/Grounds Maintenance	\$	-	-	-	-	-		
4510	Utilities - Gas & Electric	\$	-	-	-	-	-		
4515	Utilities - Water & Sewer	\$	-	-	-	-	-		
4802	Purchase of Property & Equip.	\$	-	-	-	-	-		
	Total Supplies & Services	\$	-	\$ 47,235	\$ 63,400	\$ 65,434	\$ 229,400		
	TOTAL EXPENDITURES	\$	-	\$ 47,235	\$ 63,400	\$ 65,434	\$ 229,400		
■ ENDING FUND BALANCE		\$	-	\$ 1,589,193	\$ 1,647,596	\$ 1,559,013	\$ 1,508,613		
Net Change in Fund Balance		0		1,589,193	(63,400)	(30,180)	(50,400)		
FUND BALANCE ALLOCATIONS									
Restricted- Affordable Housing***		-		1,497,610	1,501,315	1,501,315	1,505,020		
Unassigned Fund Balance		-		91,583	146,281	57,698	3,593		
■ TOTAL FUND BALANCE		\$	-	\$ 1,589,193	\$ 1,647,596	\$ 1,559,013	\$ 1,508,613		

* Previously reported in General Fund

**Previously titled Housing in Lieu Fee

***See table below for detail.

Property Address	Borrower	Balance at		Estimated at	Adopted at
		Maturity Date	6/30/19		
1905 Yountville Cross Road	Owner	1/30/2028	22,410	22,815	23,220
9 Jasmine Street	Owner	6/30/2028	49,800	50,700	51,600
6776 Yount Street	Family Apartments	8/29/2027	270,400	275,200	280,000
27 Lande Way	NV Community Housing	7/1/2042	55,000	52,600	50,200
Arroyo Grande Villas	Arroyo Grande Villas	12/31/2066	1,100,000	1,100,000	1,100,000
Total Housing Notes Receivable			\$ 1,497,610	\$ 1,501,315	\$ 1,505,020

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 ensure 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 in the early years of this fund before committing resources to any new programs.

2019/2020 Accomplishments

- Collected additional one percent of gross revenue reported by hotels which increased fund balance.

2020/2021 Goals and Objectives

- Continue to grow the balance available in this fund.
- Seek opportunity to utilize fund balance to increase affordable and workforce housing within the Town.

Budget Highlights

- As of April 30, 2020, the balance in this fund is \$710,226.

Town of Yountville
MEASURE S, AFFORDABLE AND WORKFORCE HOUSING
Fund 71 - Department 1600

		2017/2018	2018/2019	2019/2020		2020/2021	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 275,000	\$ 280,205	\$ 761,705	
REVENUE							
3035	Measure S, Affordable Workforce Housing	-	279,313	700,000	475,000	437,500	
3301	Investment Earnings	\$ -	\$ 892	\$ -	\$ 6,500	\$ 4,500	
	TOTAL PROGRAM REVENUE	\$ -	\$ 280,205	\$ 700,000	\$ 481,500	\$ 442,000	
SUPPLIES & SERVICES							
4210	Contract Services	-	-	100,000	-	100,000	
4280	Other Agencies	-	-	-	-	-	
4310	Facilities/Grounds Maintenance	-	-	-	-	-	
4802	Purchase of Property & Equip.	-	-	-	-	-	
	Total Supplies & Services	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	
■ ENDING FUND BALANCE		\$ -	\$ 280,205	\$ 875,000	\$ 761,705	\$ 1,103,705	
Net Change in Fund Balance		-	280,205	600,000	481,500	342,000	

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 used 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

- Flood protection for the Town's mobile home parks and surrounding areas; and
- Hopper Creek and Beard Ditch improvements and restoration for flood protection.

The Town's projects eligible for Measure A funding included:

- Flood Barrier Project for two mobile home parks;
- Phase I Hydrologic Study of the Hopper and Hinman Creek Watershed;
- Phase II Hydrologic Study & Design of the Hopper and Hinman Creek Watershed;
- Hopper Creek Diversion Structure Bank Stabilization;
- Beard Ditch Bank Repair;
- 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 2017/2018, and the defined projects are completed. The Town has a small fund balance from the remaining Measure A revenues. 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 are a special maintenance account and can 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.

2019/2020 Accomplishments

- Continued to oversee, monitor, and maintain the Floodwall and its related infrastructure system.
- Conducted annual training exercise to ensure public works staff and first responders are trained and aware of how to operate the flood barrier.
- Conducted annual Flood wall inspection prior to the rainy season to ensure that the wall meets the operational needs as designed. No issues were found.

2020/2021 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 2018/2019 allowed for the maintenance of infrastructure as required by the Napa County Auditor/Controller.
- This fund will provide for funding of Measure A related projects should they be needed.

Town of Yountville
MEASURE A MAINTENANCE FUND
Fund 75 - Department 4330

		2017/2018	2018/2019		2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 192,401	\$ 252,641	\$ 446,237	
REVENUE							
3301	Investment Earnings	- -	3,448 -	1,000	4,500	5,000	
3420	Measure A	- -	241,336 -	20,000	23,915	20,000	
3976	Interfund Transfer (76)	- -	7,857 -	189,730	185,181	- -	
	Total Revenue	\$ -	\$ 252,641	\$ 210,730	\$ 213,596	\$ 25,000	
EXPENDITURES							
4310	Facilities Maintenance	- -	- -	20,000	20,000	20,000	
	Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	
■ ENDING FUND BALANCE		\$ -	\$ 252,641	\$ 383,131	\$ 446,237	\$ 451,237	
Net Change in Fund Balance		0	252,641	190,730	193,596	5,000	

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 2004-2005 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.

2019/2020 Accomplishments

- Monitored and maintained the Floodwall.
- Transfer fund balance to Measure A Maintenance Fund (Fund 75).
- Closed this fund as it is now covered by Measure A Maintenance Fund (75).

2020/2021 Goals and Objectives

- Fund now closed as it is no longer needed.

Budget Highlights

- Closed this fund and transfer to the Measure a Maintenance Fund (Fund 75).

Town of Yountville
FLOOD BARRIER CAPITAL MAINTENANCE FUND
Fund 76 - Department 4330

	2017/2018	2018/2019	2019/2020	2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	 	 	 	ADOPTED
■ BEGINNING FUND BALANCE	\$ 179,732	\$ 180,258	\$ 189,730	\$ 183,482
REVENUE				
3301 Investment Earnings	1,350	3,224	-	1,699
Total Revenue	\$ 1,350	\$ 3,224	\$ -	\$ 1,699
EXPENDITURES				
4310 Facilities Maintenance	824	-	-	-
7975 Interfund Transfer (75)*	-	-	189,730	185,181
Total Expenditures	\$ 824	\$ -	\$ 189,730	\$ 185,181
■ ENDING FUND BALANCE	\$ 180,258	\$ 183,482	\$ -	\$ -
Net Change in Fund Balance	526	3,224	(189,730)	(183,482)

* Total fund balance transferred into Measure A Maintenance Fund 75 in Fiscal Year 2019-20 and this fund is now closed.

Department Overview

This fund moved its fund balance and administration to the Town of Yountville Community Foundation (TOYCF) during Fiscal Year 2018/2019.

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.

2019/2020 Accomplishments

- No activity to report.

2020/2021 Goals and Objectives

- No activity planned as this fund has transitioned to the Town of Yountville Community Foundation which has taken over administration and oversight of this philanthropic endeavor.

Budget Highlights

- This remains showing in the budget document for historical purposes only.

Town of Yountville
YOUTH SUBSIDY PROGRAM FUND
Fund 80 - Department 5405

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 29,072	\$ 28,433	-	\$ -	\$ -
REVENUE					
3301 Investment Earnings	227	-	-	-	-
3803 Contributions	1,297	-	-	-	-
3805 Senior Subsidy Donations	1,450	-	-	-	-
Total Revenue	\$ 2,974	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
4990 Other Community Support	3,613	-	-	-	-
7985 Transfer to TOY Community Foundation	-	28,433	-	-	-
Total Expenditures	\$ 3,613	\$ 28,433	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE *	\$ 28,433	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(639)	(28,433)	0	0	0

**Moved to the new Town of Yountville Community Foundation (Fund 85) in FY 2018-19*

Department Overview

The Tallent Lane Benefit District was established to provide safer and improved access to properties fronting Tallent Lane. A fee of \$3,327 per home or per lot, and \$1,663 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.

2019/2020 Accomplishments

- No activity occurred.

2020/2021 Goals and Objectives

- No activity is scheduled.

Budget Highlights

- The present fund balance for the Tallent Lane Private Road Benefit District is \$17,715.

Town of Yountville
TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND
Fund 95 - Department 4305

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 13,893	\$ 17,239	\$ 17,388	\$ 17,547	\$ 17,797
REVENUE					
3301 Investment Earnings	129	308	150	250	250
3704 Private Road Assessment	3,217	-	-	-	-
Total Revenue	\$ 3,346	\$ 308	\$ 150	\$ 250	\$ 250
■ ENDING FUND BALANCE	\$ 17,239	\$ 17,547	\$ 17,538	\$ 17,797	\$ 18,047
Net Change in Fund Balance	3,346	308	150	250	250

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 2005/2006 for drainage improvements (\$10,000).

2019/2020 Accomplishments

- No activity occurred.

2020/2021 Goals and Objectives

- No activity is scheduled.

Budget Highlights

- The present fund balance for the Mesa Court Drainage Benefit District Fund is \$49,374.

Town of Yountville
MESA COURT DRAINAGE BENEFIT DISTRICT FUND
Fund 96 - Department 4305

	2017/2018	2018/2019	2019/2020	2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED
■ BEGINNING FUND BALANCE	\$ 47,703	\$ 48,061	\$ 48,461	\$ 48,921
REVENUE				
3301 Investment Earnings	358	860	500	800
3703 Drainage Assessment	-	-	-	-
Total Revenue	\$ 358	\$ 860	\$ 500	\$ 800
■ ENDING FUND BALANCE	\$ 48,061	\$ 48,921	\$ 48,961	\$ 49,721
Net Change in Fund Balance	358	860	500	800
				\$ 50,521



Town of Yountville
"The Heart of the Napa Valley"

Custodial 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 collects 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 forwards 1.5% to the County of Napa for the regional NVTID distribution and places .5% in the local NVTID-Yountville custodial 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 is 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.

2019/2020 Accomplishments

- Local governing body launched continuing promotional and marketing efforts.
- Funded the Yountville Trip Advisor web page and management costs for the web 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.
- 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.

2020/2021 Goals and Objectives

- Continue to collect and account for the 2% Tourism Improvement Assessment.
- 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.

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

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 559,649	\$ 505,149	\$ 445,482	\$ 529,779	\$ 504,404
REVENUE						
3301 Investment Earnings		4,107	9,461	5,000	6,500	5,000
3040 Tourism Assessment - County		781,625	929,723	863,333	675,250	647,500
3041 Tourism Assessment - Local		264,067	314,095	291,667	228,125	218,750
3042 Tourism Assessment - Admin		10,563	12,564	11,667	9,125	8,750
Total Revenues		\$ 1,060,362	\$ 1,265,843	\$ 1,171,667	\$ 919,000	\$ 880,000
EXPENDITURES						
4280 County Assessment Pass Through (74%)		781,639	929,723	863,333	675,250	647,500
Yountville TID Share (25%)						
4210 Contract Services		55,000	-	-	-	-
4990 Community Outreach & Promotion		268,611	298,926	260,000	260,000	260,000
Total Expenditures		\$ 1,105,250	\$ 1,228,649	\$ 1,123,333	\$ 935,250	\$ 907,500
TRANSFER TO GENERAL FUND						
7900 Administration Fee (1%)		(9,612)	(12,564)	(11,667)	(9,125)	(8,750)
Total Transfers		\$ (9,612)	\$ (12,564)	\$ (11,667)	\$ (9,125)	\$ (8,750)
■ ENDING FUND BALANCE		\$ 505,149	\$ 529,779	\$ 482,149	\$ 504,404	\$ 468,154
Net Change in Fund Balance		(54,500)	24,630	36,667	(25,375)	(36,250)
FUND BALANCE ALLOCATIONS						
Assigned for Local Agency TID Reserve Fund		-	170,000	170,000	170,000	170,000
Unassigned Fund Balance		505,149	359,779	312,149	334,404	298,154
■ Total Fund Balance		\$ 505,149	\$ 529,779	\$ 482,149	\$ 504,404	\$ 468,154



Photo Credit: Bob McClenahan



Town of Yountville
"The Heart of the Napa Valley"

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)

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. This department continues to be included in the budget for the sole purpose of displaying historical activity.

2019/2020 Accomplishments

- None, fund was closed in Fiscal Year 2018/2019.

2020/2021 Goals and Objectives

- None, fund was closed in Fiscal Year 2018/2019.

Budget Highlights

- This budget expenditure came to an end and fund was closed in Fiscal Year 2018/2019.

Town of Yountville
2008 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER
Fund 52 - Department 7000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 994,264	\$ 324,130	\$ (0)	\$ (0)	\$ (0)
REVENUE & FINANCING SOURCES						
3301	Investment Earnings	5,110	1,363	-	-	-
3900	Transfer In From General Fund	455,250	-	-	-	-
3954	Transfer from 2017 LRB (54)*	8,719,380	-	-	-	-
	Total Revenue & Financing Sources	\$ 9,179,740	\$ 1,363	\$ -	\$ -	\$ -
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	1,750	200	-	-	-
6100	Debt Service - Principal	235,000	-	-	-	-
6500	Debt Service - Interest	218,499	-	-	-	-
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	\$ 9,849,874	\$ 325,493	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 324,130	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Net Change in Fund Balance		(670,134)	(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
Principal balance			10,710,000.00
4/1/2009		341,819.70	10,710,000.00
10/1/2009		249,099.38	10,710,000.00
4/1/2010		249,099.38	10,710,000.00
10/1/2010	175,000.00	249,099.38	10,535,000.00
4/1/2011		244,724.38	10,535,000.00
10/1/2011	180,000.00	244,724.38	10,355,000.00
4/1/2012		240,224.38	10,355,000.00
10/1/2012	190,000.00	240,224.38	10,165,000.00
4/1/2013		236,424.38	10,165,000.00
10/1/2013	200,000.00	236,424.38	9,965,000.00
4/1/2014		232,424.38	9,965,000.00
10/1/2014	205,000.00	232,424.38	9,760,000.00
4/1/2015		227,299.38	9,760,000.00
10/1/2015	215,000.00	227,299.38	9,545,000.00
4/1/2016		222,999.38	9,545,000.00
10/1/2016	225,000.00	222,999.38	9,320,000.00
4/1/2017		218,499.38	9,320,000.00
10/1/2017	235,000.00	218,499.38	9,085,000.00
4/1/2018		212,624.38	9,085,000.00
10/1/2018	9,085,000.00	212,624.38	-
	10,710,000.00	4,759,557.92	

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).

2019/2020 Accomplishments

- Annual lease revenue bond payments were made per schedule.

2020/2021 Goals and Objectives

- Make timely annual debt service payments for a total of \$357,713.
- Monitor bond environment with the intent to identify possible refinancing opportunities.

Budget Highlights

- Transfer from General Fund (01) in the amount of \$289,397 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 \$37,500.
- Transfer from Wastewater Capital Fund (64) \$29,316 to cover its portion of the debt owed for the sewer portion of the project.

Did You Know?

- The 2013 Lease Revenue Bonds will have an outstanding balance of \$2,240,000 at June 30, 2020. The final maturity date is June 2027.

Town of Yountville
2013 LEASE REVENUE BOND DEBT SERVICE FUND - TOWN HALL & MADISON/YOUNT
Fund 53 - Department 7000

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 316,146	\$ 168,216	\$ 93,216	\$ 94,379	\$ 48,380
REVENUE & FINANCING SOURCES					
3301 Investment Earnings	2,420	6,013	2,000	4,000	2,500
3900 Transfer In From General Fund	180,970	251,328	281,085	281,085	289,397
3964 Transfer in From Wastewater Fund (64)	29,343	28,885	28,428	28,428	29,316
Total Revenue & Financing Sources	\$ 212,733	\$ 286,226	\$ 311,513	\$ 313,513	\$ 321,213
EXPENDITURES					
4225 Bank & Fiscal Agent Fees	850	850	1,000	1,000	1,000
6100 Debt Service - Principal	280,000	285,000	290,000	290,000	295,000
6500 Debt Service - Interest	79,813	74,213	68,513	68,513	62,713
Total Expenditures	\$ 360,663	\$ 360,063	\$ 359,513	\$ 359,513	\$ 358,713
■ ENDING FUND BALANCE	\$ 168,216	\$ 94,379	\$ 45,217	\$ 48,380	\$ 10,880
Net Change in Fund Balance	(147,930)	94,379	(48,000)	(46,000)	(37,500)



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.

2019/2020 Accomplishments

- Annual lease revenue bond payments were made per schedule.

2020/2021 Goals and Objectives

- Make timely annual debt service payments for a total of \$541,519.

Budget Highlights

- Transfer from General Fund (01) in the amount of \$539,369 to cover principal, interest and fiscal agent fees.

Did You Know?

- The 2017 Lease Revenue Bonds will have an outstanding balance of \$7,995,000 at June 30, 2020. The final maturity date is December 2039.

Town of Yountville
2017 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER (REFUNDED)
Fund 54 - Department 7000

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ 1,737	\$ 4,281	\$ 7,348	\$ 11,998
REVENUE & FINANCING SOURCES					
3301 Investment Earnings	380	5,826	500	4,500	2,500
3952 Interfund Transfer - Debt Service Fund 52*	638	100	-	-	-
3900 Transfer In From General Fund	183,000	544,144	546,769	546,769	539,369
3990 Bond Proceeds	8,500,000	-	-	-	-
3991 Bond Issuance Premium	447,370	-	-	-	-
Total Revenue & Financing Sources	\$ 9,131,388	\$ 550,070	\$ 547,269	\$ 551,269	\$ 541,869
EXPENDITURES					
4225 Bank & Fiscal Agent Fees	-	2,065	2,000	1,850	1,850
6100 Debt Service - Principal	-	245,000	260,000	260,000	270,000
6500 Debt Service - Interest	182,954	297,394	284,769	284,769	271,519
6800 Bond Costs	227,317	-	-	-	-
7952 Interfund Transfer - Debt Service Fund 52**	8,719,380	-	-	-	-
Total Expenditures	\$ 9,129,651	\$ 544,459	\$ 546,769	\$ 546,619	\$ 543,369
■ ENDING FUND BALANCE	\$ 1,737	\$ 7,348	\$ 4,781	\$ 11,998	\$ 10,498
Net Change in Fund Balance	1,737	7,348	500	4,650	(1,500)

* 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
	8,500,000	3,590.595	12,090,595

Department Overview

The Measure A Debt Service Fund was established in Fiscal Year 2004/2005 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.

The final payment towards this debt was made in February of 2018 and this fund has been closed. This department continues to be included in the budget for the sole purpose of displaying historical activity.

2019/2020 Accomplishments

- None, fund was closed in Fiscal Year 2018/2019.

2020/2021 Goals and Objectives

- None, fund was closed in Fiscal Year 2018/2019.

Budget Highlights

- This budget expenditure came to an end and fund was closed in Fiscal Year 2018/2019.

Town of Yountville
MEASURE A DEBT SERVICE FUND
Fund 77 - Department 7000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 9,525	\$ 7,804	\$ (0)	\$ (0)	\$ (0)
REVENUE						
3301	Investment Earnings	(1,586)	53	-	-	-
3420	Measure A Funds	261,443	-	-	-	-
	Total Revenue	\$ 259,857	\$ 53	\$ -	\$ -	\$ -
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	100	-	-	-	-
6100	Debt Service - Principal	257,702	-	-	-	-
6500	Debt Service - Interest	3,777	-	-	-	-
7900	Interfund Transfer - Floodwall Maint. (76)*	-	7,857	-	-	-
	Total Expenditures	\$ 261,579	\$ 7,857	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 7,804	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Net Change in Fund Balance		(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
<u>02/01/2018</u>	<u>129,691.57</u>	<u>1.950%</u>	<u>1,264.49</u>	<u>130,956.06</u>
Total	\$1,221,870.61	-	\$70,031.29	\$1,291,901.90



Photo Credit: Bob McClenahan



Town of Yountville
"The Heart of the Napa Valley"

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)

Utility Undergrounding Impact Fee Fund (46)

Department Overview

Impact Fees 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 appropriately among funds 41, 42, 43, 44, 45 and 46.

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 Utility Undergrounding Impact Fee (Fund 46) was established to pay for the undergrounding of existing overhead utilities along primary streets. Proceeds of each fee collected are to be allocated to the fund that finances approved utility undergrounding 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.

2019/2020 Accomplishments

- Collected impact fees in the amount of \$76,446.

2020/2021 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, potential projects are often unknown, and timing is hard to predict. As the Town is principally built-out Impact Fees remain a declining source of capital project funding.

Did You Know?

- Impact Fees collected on development projects contribute to these impact fee funds, but may also pay for Water Connections, Sewer Connections, and Affordable Housing.

Town of Yountville
CIVIC FACILITIES IMPACT FEE FUND
Fund 41

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
3301 Investment Earnings	32	-	-	55	-
3701 Impact Fees	43,351	6,253	-	9,895	-
Total Revenue	\$ 43,383	\$ 6,253	\$ -	\$ 9,950	\$ -
TRANSFER FOR PROJECTS					
3799 Allocate to Capital Projects Fund (50)	(43,383)	(6,253)	-	(9,950)	-
Total Transfers	\$ (43,383)	\$ (6,253)	\$ -	\$ (9,950)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Yountville
DRAINAGE & FLOOD CONTROL IMPACT FEE FUND
Fund 42

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
3301 Investment Earnings	5	-	-	10	-
3701 Impact Fees	7,167	1,034	-	1,636	-
Total Revenue	\$ 7,172	\$ 1,034	\$ -	\$ 1,646	\$ -
TRANSFER FOR PROJECTS					
3799 Allocate to Capital Projects Fund (50)	(7,172)	(1,034)	-	(1,646)	-
Total Transfers	\$ (7,172)	\$ (1,034)	\$ -	\$ (1,646)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Yountville
PARKS & RECREATION IMPACT FEE FUND
Fund 43

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE					
3301 Investment Earnings	12	-	-	25	-
3701 Impact Fees	16,563	2,391	-	3,781	-
Total Revenue	\$ 16,575	\$ 2,391	\$ -	\$ 3,806	\$ -
TRANSFER FOR PROJECTS					
3799 Allocate to Capital Projects Fund (50)	(16,576)	(2,391)	-	(3,806)	-
Total Transfers	\$ (16,576)	\$ (2,391)	\$ -	\$ (3,806)	\$ -
■ ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Town of Yountville
PUBLIC SAFETY IMPACT FEE FUND
Fund 44

	2017/2018	2018/2019	2019/2020	2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED
■ BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE				
3301 Investment Earnings	5	-	-	10
3701 Impact Fees	6,843	986	-	1,563
Total Revenue	\$ 6,848	\$ 986	\$ -	\$ 1,573
TRANSFER FOR PROJECTS				
3799 Allocate to Capital Projects Fund (50)	(6,848)	(986)	-	(1,573)
Total Transfers	\$ (6,848)	\$ (986)	\$ -	\$ (1,573)
■ ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

Town of Yountville
TRAFFIC FACILITIES IMPACT FEE FUND
Fund 45

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
3301 Investment Earnings	50	-	-	85	-
3701 Impact Fees	67,918	9,802	-	15,500	-
Total Revenue	\$ 67,968	\$ 9,802	\$ -	\$ 15,585	\$ -
TRANSFER FOR PROJECTS					
3799 Allocate to Capital Projects Fund (50)	(67,968)	(9,802)	-	(15,585)	-
Total Transfers	\$ (67,968)	\$ (9,802)	\$ -	\$ (15,585)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Yountville
UTILITY UNDERGROUND IMPACT FEE FUND
Fund 46

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 106,516
REVENUE					
3301 Investment Earnings	\$ -	\$ -	\$ -	\$ 100	\$ -
3701 Impact Fees	\$ -	\$ -	\$ -	\$ 44,070	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 44,170	\$ -
TRANSFER FOR PROJECTS					
3750 Transfer from Capital Projects Fund (50)	\$ -	\$ -	\$ -	\$ 62,346	\$ -
3799 Allocate to Capital Projects Fund (50)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ 62,346	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 106,516	\$ 106,516



Town of Yountville
"The Heart of the Napa Valley"

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 expenditure of over \$10,000 associated with implementation of the Town's rolling Five Year Capital Improvement Program (CIP).

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

Projects that are funded by the Water Enterprise Fund (60-4500), Wastewater Enterprise Fund (63-4518, 64-4519) are found in the Enterprise Fund budget sections.

As noted, Measure T (25-6000), SB1 (26-6000) and Gas Tax Fund (20-6000) are special revenue funds that support CIP projects, and do not utilize General Fund revenues.

2019/2020 Accomplishments

Capital projects and programs completed include:

- Stationary Emergency Generator at Community Hall (CF-0015)
- Finnell Path Remove & Replace (CP-0014)
- Streetlight Replacement Program LED Street Lights upgrade at Oak Circle (ST-5020)

2020/2021 Goals and Objectives

- Complete the design and construction of 9 Capital Improvement Projects within budget and on schedule while meeting the expectations of the public.
- Use grant funds where eligible to replace General Fund contribution on Oak Circle Path (PK-0003) and Yountville Community Park Restroom (PK-0024).

Capital Projects Impact on Operating

The following major Capital Improvement Projects will have an impact on General Fund operating departments:

- CP-0015 Community WiFi/Hotspot – Possible monthly support costs related to this project when completed will be budgeted in the General Fund Information Technology & Telecommunications department (01-1011).
- PK-0003 Pedestrian Path Oak Circle to Mission – Once completed, this new path will require minimal costs for supplies and staff time applicable to ongoing landscape and maintenance. These future maintenance costs will be budgeted in the General Fund Public Works Parks Maintenance department (01-4320).
- PK-0024 Restroom Construction at Yountville Community Park – This project results in the demolition of an existing single facility restroom and reconstruction of new dual facility restroom.
- Impact on operating will be minimal, as costs related to the maintenance of this restroom are currently budgeted in the General Fund Public Works Government Buildings department (01-4325). There will be a slight increase in cost of supplies, as the new restroom will house two facilities rather than one.

Budget Highlights

- The planned Capital Improvement Program for Fiscal Year 2020/2021 includes General Fund project allocations and the reallocation of existing approved CIP fund balance to continue funding completion of specific capital projects including the New Pedestrian Path from Oak to Mission and the ADA Accessibility Improvement Program.

- 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?

- 88 cubic Yards of concrete were poured for the Multi Use Hopper Creek Path Replacement Project.
- The Stationary Emergency Generator can operate in a power outage for at least 72 Hours before needing additional fuel. The generator fuel capacity is 600 gallons.
- 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	2017/2018	2018/2019	2019/2020		2020/2021
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,205,644	\$ 2,255,117	\$ 1,082,914	\$ 1,435,727	\$ 595,884
REVENUE & FINANCING SOURCES					
3301 Interest Earnings	14,146	33,340	20,000	20,000	20,000
3303 Interfund Loan - Interest (60)	-	-	-	-	-
3409 Other State Revenue	-	-	500,000	-	557,000
3421 NFTA Grant	-	-	-	-	-
3429 Other County Revenue	-	-	-	-	-
3430 Federal Grant (FEMA)	-	-	-	-	-
3702 Utility Underground Impact Fee**	64,162	3,574	-	-	-
3801 Refunds & Reimbursements	4,382	582	47,500	20,000	149,000
Total Revenue & Financing Sources	\$ 82,690	\$ 37,496	\$ 567,500	\$ 40,000	\$ 726,000
EXPENDITURES					
4210 Contract Services	-	-	-	-	-
4280 Other Agencies	-	-	-	-	-
4999 Designated Contingency	-	-	10,000	3,500	10,000
CF Civic Facilities Projects	160,152	220,073	23,000	157,841	-
CP Community Projects	63,475	149,368	410,000	300,000	232,500
DF Drainage & Flood Control Projects	53,410	22,930	16,538	16,538	42,500
PK Parks & Recreation Projects	89,024	421,399	585,000	491,500	700,000
ST Streets & Transportation Projects	247,688	36,389	70,000	70,000	32,000
Total Expenditures	\$ 613,748	\$ 850,159	\$ 1,114,538	\$ 1,039,379	\$ 1,017,000
TRANSFERS IN (OUT)					
3900 From General Fund	438,584	-	100,000	100,000	100,000
3930 SB 1186 Fee (Fund 30)	-	1,806	1,500	1,500	1,500
3799 Allocated Impact Fees:					
Civic Facilities Impact Fees (41)	43,383	6,253	-	9,895	-
Drainage & Flood Control Impact Fees (42)	7,172	1,034	-	1,636	-
Parks & Recreation Impact Fees (43)	16,576	2,391	-	3,781	-
Public Safety Impact Fees (44)	6,848	986	-	1,563	-
Traffic Facilities Impact Fees (45)	67,968	9,802	-	15,500	-
Utility Undergrounding Impact Fees (46)	-	-	-	-	-
7927 To Measure T Equivalent Fund (27)	-	(29,000)	(36,685)	(36,685)	-
7946 To Utility Undergrounding Impact Fee (46)	-	-	-	62,346	-
Total Net Transfers	\$ 580,531	\$ (6,728)	\$ 64,815	\$ 159,536	\$ 101,500
■ ENDING FUND BALANCE	\$ 2,255,117	\$ 1,435,727	\$ 600,691	\$ 595,884	\$ 406,384
Net Change in Fund Balance	49,473	(819,390)	(482,223)	(839,843)	(189,500)
Funds Available for Capital Projects	\$ 2,056,646	\$ 1,435,727	\$ 953,504	\$ 595,883	\$ 406,383

** Moved to new Utility Undergrounding Impact Fee Fund (46) in FY 19/20.

Town of Yountville
CAPITAL PROJECTS
Fund 50 - Department 6000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2020/2021 ESTIMATED	2020/2021 ADOPTED
CIP PLANNING & DEVELOPMENT						
4210	Contract Services	-	-	-	-	-
4280	Other Agencies	-	-	-	-	-
4999	Designated Contingency	-	-	10,000	3,500	10,000
	Total Contract Services	\$ -	\$ -	\$ 10,000	\$ 3,500	\$ 10,000
CF	CIVIC FACILITIES					
CF-0005	Community Center Trash Enclosure	78,322	-	-	-	-
CF-0011	Town Hall Council Chambers Improvements	1,189	-	-	-	-
CF-0012	Community Center Restoration Project	-	-	23,000	23,000	-
CF-0015	Stationary Emergency Generator Comm. Hall/Cntr	-	858	-	134,841	-
CF-0021	Post Office and Sheriff Annex Roof Replacement	-	219,215	-	-	-
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	\$ 160,152	\$ 220,073	\$ 23,000	\$ 157,841	\$ -
CP	COMMUNITY PROJECTS					
CP-0003	Emergency Operation Center Improvements	-	-	-	-	-
CP-0007	Geographical Information System (GIS) Mapping	10,540	41,947	50,000	50,000	52,500
CP-0014	Finnell Path Remove & Replace	-	542	150,000	150,000	-
CP-0015	Community WiFi/Hotspot	-	-	75,000	-	75,000
CP-0019	Emergency Warning System			35,000	-	-
CP-2018	ADA Accessibility Improvements Program	52,935	36,350	-	-	-
CP-2019	ADA Accessibility Improvements Program	-	70,528	-	-	-
CP-2020	ADA Accessibility Improvements Program	-	-	100,000	100,000	-
CP-2021	ADA Accessibility Improvements Program	-	-	-	-	105,000
	Total Community Projects	\$ 63,475	\$ 149,368	\$ 410,000	\$ 300,000	\$ 232,500
DF	DRAINAGE & FLOOD CONTROL					
DF-0005	Washington Street Drainage	50,403	-	-	-	-
DF-0018	Hydroflush from Finnell to Beard Ditch	-	-	-	-	25,000
DF-2018	Town Wide Drainage Improvement Program	3,007	8,550	-	-	-
DF-2019	Town Wide Drainage Improvement Program	-	14,380	-	-	-
DF-2020	Town Wide Drainage and Flood Control	-	-	16,538	16,538	-
DF-2021	Town Wide Drainage and Erosion Control Program	-	-	-	-	17,500
	Total Drainage & Flood Control	\$ 53,410	\$ 22,930	\$ 16,538	\$ 16,538	\$ 42,500
PK	PARKS & RECREATION					
PK-0003	Pedestrian Path - Oak Circle-Mission	-	57,889	550,000	450,000	500,000
PK-0015	Veteran's Memorial Park Renovations	54,620	34,600	-	6,500	-
PK-0017	Sports Court Renovation	13,500	328,469	-	-	-
PK-0018	Vineyard Park Outdoor Exercise Equipment	20,904	440	-	-	-
PK-0020	Yountville Bike Path Resurfacing	-	-	35,000	35,000	-
PK-0024	Restroom Construction at Yountville Community Park	-	-	-	-	200,000
	Total Parks & Recreation	\$ 89,024	\$ 421,399	\$ 585,000	\$ 491,500	\$ 700,000

Town of Yountville
CAPITAL PROJECTS
Fund 50 - Department 6000

ST	STREETS & TRANSPORTATION	2017/2018	2018/2019	2019/2020		2020/2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
MT-3019	Annual Street Maint/Paving Program	-	164	-	-	-
ST-0004	Surveys and Monuments	-	3,000	15,000	15,000	16,000
ST-0006	Hopper Creek Bridge Barrier Rail	77,908	-	-	-	-
ST-0017	Replace & Equip 2003 (3/4 ton) Chevrolet	44,007	1,323	-	-	-
ST-0018	Washington St Bridge Rail Project	83,737	-	-	-	-
ST-3018	Annual Street Maintenance and Paving Program	19,955	-	-	-	-
ST-4019	Traffic Calming Program	-	7,500	-	-	-
ST-4020	Traffic Calming Program	-	-	15,000	15,000	-
ST-4021	Traffic Calming Program	-	-	-	-	16,000
ST-5018	Street Light Replacement Program	22,082	-	-	-	-
ST-5019	Street Light Replacement Program	-	24,401			
ST-5020	Street Light Replacement Program	-	-	40,000	40,000	-
Total Streets & Transportation		\$ 247,688	\$ 36,389	\$ 70,000	\$ 70,000	\$ 32,000
TOTAL EXPENDITURES		\$ 613,748	\$ 850,159	\$ 1,114,538	\$ 1,039,379	\$ 1,017,000

Department Overview

The Facilities Repair and Replacement Fund was established in Fiscal Year 2016/2017. The purpose of the fund is to allocate funding, develop a strategic facility plan and build a reserve fund to cover current and future facility repair and replacement needs. A strategic facility plan is similar to a capital improvement program encompassing the Town's owned and/or leased buildings to determine and prioritize each facility's maintenance needs to ensure that Town Facilities are, and will be, properly maintained. A facilities replacement matrix will be prepared to identify scope of work, cost estimates and schedules for a list of maintenance/replacement projects for all of the Town's facilities. Capital facilities maintenance projects generally consist of system & component replacement and/or upgrades not just simply repairs. Examples of typical facilities maintenance projects for these funds could be replacement or upgrade of building roofing systems, solar/electrical systems, flooring components, HVAC system replacement or other similar projects. Ultimately, these projects will be programmed into the Five Year CIP and approved by the Town Council as part of the annual budget process.

2019/2020 Accomplishments

- Completed CIP Projects CF-0023 Community Center/Community Hall Parking Lot Resurfacing (\$15,000) and PK-0023 Remove and Replace Play Surface at Vineyard Park (\$10,000).
- The total fund balance including interest is estimated to be \$736,061 at the end of Fiscal Year 2019/2020.

2020/2021 Goals and Objectives

- Develop and refine a strategic facilities plan with a facilities maintenance matrix to identify a scope of work, cost estimate and timeline for each facility and their future maintenance projects.
- Develop the fund to be an internal service fund to better manage expenditures associated with Town Facilities.

Budget Highlights

- When fully developed, Fund 81 will be an internal service fund used to better capture and manage all associated expenditures related to all Town Facilities.

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.
- That means there is +/- 80,000 square feet of roof and +/-800,000 square feet of exterior paint to maintain or replace over the life of the building. For comparison, that is 40-times more than the average 2,000 square foot home.

Town of Yountville
FACILITIES REPAIR & REPLACEMENT SUMMARY
Fund 81 - Department 6000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE		\$ 31,959	\$ 345,960	\$ 846,960	\$ 925,961	\$ 736,061
REVENUE						
3301	Investment Earnings	2,001	12,883	-	15,000	15,000
	Total Revenue	\$ 2,001	\$ 12,883	\$ -	\$ 15,000	\$ 15,000
EXPENDITURES						
5300	Building & Structures	-	-	179,900	179,900	-
5400	Infrastructure	-	-	-	-	-
5900	Capital Maintenance	-	-	25,000	25,000	100,000
	Total Expenditures	\$ -	\$ -	\$ 204,900	\$ 204,900	\$ 100,000
TRANSFERS IN (OUT)						
3900	Interfund Transfer	312,000	567,118	225,000	-	-
	Total Net Transfers	\$ 312,000	\$ 567,118	\$ 225,000	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 345,960	\$ 925,961	\$ 867,060	\$ 736,061	\$ 651,061
Net Change in Fund Balance		314,001	580,001	20,100	(189,900)	(85,000)

Town of Yountville
FACILITIES REPAIR & REPLACEMENT
Fund 81 - Department 6000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
CF CIVIC FACILITIES						
CF-0023	Community Center/Hall Parking Lot Resurface	-	-	15,000	15,000	-
CF-0026	Replace Roofs on Bus Shelters	-	-	-	-	-
CF-0027	Repair Roof on Corp Yard Garages	-	-	-	-	100,000
CF-2020	Civic Facilities Replacement Fund	-	32,118	179,900	179,900	-
Total Civic Facilities		\$ -	\$ 32,118	\$ 194,900	\$ 194,900	\$ 100,000
CP COMMUNITY PROJECTS						
CP-7018	Parking Lot Resurface	-	10,000	-	-	-
Total Community Projects		\$ -	\$ 10,000	\$ -	\$ -	\$ -
PK PARKS & RECREATION						
PK-4018	Parks Surface Replacement Program	-	10,000	-	-	-
PK-0023	Remove/Replace Pour in Place play surface	-	-	10,000	10,000	-
PK-6018	Swimming Pool Replacement Program	-	15,000	-	-	-
Total Parks & Recreation		\$ -	\$ 25,000	\$ 10,000	\$ 10,000	\$ -
TOTAL EXPENDITURES		\$ -	\$ 67,118	\$ 204,900	\$ 204,900	\$ 100,000

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 Center - 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

Department Overview

The Fleet, Tools and Equipment Repair and Replacement Fund was established in Fiscal Year 2016/2017 to allocate funding and develop a reserve fund to cover current and future fleet, tools and equipment repair and replacement needs. A sound fleet, tools & equipment replacement and repair plan will ensure that the Town's necessary vehicles and equipment are properly maintained and replaced in an appropriate timeframe. A Fleet, Tools & Equipment Repair and Replacement Matrix will identify cost estimates and replacement schedules for the Town's Fleet. Replacement and significant repair will be programmed into the Five-Year CIP and approved by the Council as a part of the annual budgeting process.

2019/2020 Accomplishments

- Completed CIP Projects PK-0022 Replaced $\frac{3}{4}$ Ton Utility Truck (\$50,000) and PK-3020 Park Major Equipment Repair and Replacement (\$10,000).
- The total fund balance including interest is estimated to be \$968,731 at the end of Fiscal Year 2019/2020.

2020/2021 Goals and Objectives

- To continue to provide the necessary vehicles and equipment to Town departments by ensuring appropriate vehicle availability, expedient repairs, aggressive preventative maintenance procedures, and cost productive practices.

Budget Highlights

- This internal service fund centralizes the expenditures for maintenance and replacement of vehicles for all participating Town departments.

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

	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
■ BEGINNING FUND BALANCE	\$ 56,005	\$ 399,376	\$ 1,034,967	\$ 1,034,967	\$ 968,731
REVENUE					
3301 Investment Earnings	2,399	14,799	-	15,000	15,000
Total Revenue	\$ 2,399	\$ 14,799	\$ -	\$ 15,000	\$ 15,000
EXPENDITURES					
5300 Building & Structures	-	-	21,236	21,236	-
5400 Infrastructure	-	-	-	-	-
5600 Machinery & Equipment >\$10K	-	-	60,000	60,000	-
Total Expenditures	\$ -	\$ -	\$ 81,236	\$ 81,236	\$ -
TRANSFERS IN (OUT)					
3900 Interfund Transfer	340,972	620,792	100,000	-	-
Total Net Transfers	\$ 340,972	\$ 620,792	\$ 100,000	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 399,376	\$ 1,034,967	\$ 1,053,731	\$ 968,731	\$ 983,731
Net Change in Fund Balance	343,371	635,591	18,764	(66,236)	15,000

Town of Yountville
FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT
Fund 82 - Department 6000

		2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 BUDGET	2019/2020 ESTIMATED	2020/2021 ADOPTED
CF CIVIC FACILITIES						
CF-4020	Civic Equipment Replacement Fund	-	60,792	21,236	21,236	-
	Total Civic Facilities	\$ -	\$ 60,792	\$ 21,236	\$ 21,236	\$ -
CP COMMUNITY PROJECTS						
PK-0022	Replace 3/4 Ton Utility Truck	-	30,000	50,000	50,000	-
	Total Community Projects	\$ -	\$ 30,000	\$ 50,000	\$ 50,000	\$ -
ST STREETS & TRANSPORTATION						
ST-0025	Replacement Municipal Operations Truck	-	-	-	-	-
	Total Drainage & Flood Control	\$ -	\$ -	\$ -	\$ -	\$ -
PK PARKS & RECREATION						
PK-0027	Tilt Trailer for Large Format Lawn Mower	-	-	-	-	-
PK-3020	Park Major Equip Repair and Replacement	-	30,000	10,000	10,000	-
	Total Parks & Recreation	\$ -	\$ 30,000	\$ 10,000	\$ 10,000	\$ -
	TOTAL EXPENDITURES	\$ -	\$ 120,792	\$ 81,236	\$ 81,236	\$ -



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

Capital Improvement Program

Capital Projects Summary 2020/2021

Civic Facilities:

Facilities Repair and Replacement Fund (81)

- | | | |
|-----------|--|-----------|
| ▪ CF-0027 | Repair Roof on Corporation Yard Garages* | \$100,000 |
|-----------|--|-----------|

The garages at the Town of Yountville Corporation Yard are in need of some maintenance to extend the service life of these structures. After an inspection in late 2019 the recommendation was to provide some immediate repairs or risk replace the roof and other structural elements that could be damaged if neglected. This project will repair and replace the identified materials and give the roof and extended service life.

Total Civic Facilities Projects

\$100,000

Community Projects:**Capital Projects Fund (50)**

▪ CP-0007	Geographical Information Systems (GIS)	\$52,500
In this upcoming year, the project will focus on upgrading the Myville app and to network our water main maps to more functionality.		
▪ 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-2021	ADA Accessibility Improvements Program	\$105,000
The Americans with Disabilities Act (ADA) Accessibility Improvements Program is the Town's program to improve accessibility at various Town owned and/or operated facilities.		
Total Community Projects		\$232,500

Drainage & Flood Control:**Capital Projects Fund (50)**

▪ DF-0018	Hydroflush Weirs from Finnell to Beard Ditch	\$25,000
<p>The intent of the program is to remove sediments from the system. This will be an annual (or semi-annual) permit depending on the nature of the weather, the conditions in the system and the terms of the yet to be finalized permit.</p>		
▪ DF-2021	Town Wide Drainage Improvement Program	\$17,500
<p>This is an annual program that addresses minor flooding, nuisance flooding/ponding on streets, and similar drainage issues.</p>		
Total Drainage & Flood Control Projects		\$42,500

Parks & Recreation Projects:**Capital Projects Fund (50)**

- | | | |
|-----------|--|-----------|
| ▪ PK-0003 | New Multi-use Path from Oak Cir to Mission | \$500,000 |
|-----------|--|-----------|

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-0024* | Restroom Construction at Yountville Community Park | \$200,000 |
|------------|--|-----------|

The restroom at the North end of Yountville Community Park near the children's playground needs additional capacity to handle the increased use staff sees as a normal usage pattern at that facility.

*This project will be funded from Prop 68.

Total Parks & Recreation Projects	\$700,000
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Streets & Transportation Projects:**Capital Projects Fund (50)**

- ST-0004 Surveys and Monuments Book \$16,000

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-4021 Traffic Calming Program \$16,000

This program addresses various traffic calming needs and issues throughout the Town. This program may be used in concert with other projects and programs.

Measure T Fund (25)

- MT-3021 Annual Street Maintenance and Paving Program \$510,000

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 Monies are used for the paving program.

Gas Tax Fund (20)

- GT-3021 Annual Street Maintenance and Paving Program \$72,000

This program receives funds via Gas Taxes collected by the State. This program will be used along with the Annual Paving Program (MT-2021) to provide adequate funding for the Town's annual paving projects. No general Funds are used for this program.

SB1 Fund (26)

- SB-6021 Curb, Gutter & Sidewalk Replacement \$50,000

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 \$664,000

Wastewater & Water Reclamation Projects:**Wastewater Treatment Capital Recovery Fund (63)**

▪ WW-0011	Joint Treatment Plant Office Modernization Project	\$500,000
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.		
▪ WW-0012	SCADA Controls	\$50,000
This technology helps the wastewater operators to view and operate various functions of the plant remotely. This remote viewing and operational capability allows staff to respond to conditions, that if left for any length of time, could result in violations of the National Pollutant Discharge Elimination System (NPDES) Permit or cause damages to plant equipment or the plant itself.		
▪ WW-0023	Pipe Burst Town Force Main	\$50,000
This project will include engineering and design to determine the best method to restore the line, increase capacity, and manage the influent efficiently and effectively going forward		
▪ WW-4021	Plant Equipment Replacement Program	\$74,000
This program will continue building a fund balance for future projects.		

Wastewater Collection Capital Fund (64)

▪ WW-2021	Inflow & Infiltration Reduction Program	\$82,500
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.		
▪ WW-3021	Sewer Main Replacement and Repair Program	\$80,500
This program will continue building a fund balance for future projects.		
▪ WW-5021	Pump Station Equipment Replacement Program	\$12,500
This program will continue building a fund balance for future projects.		
Total Wastewater & Water Reclamation Projects		\$849,500

Water Distribution Projects:**Water Utility Capital Improvements Fund (60)**

- WA-0015 Hydrant Repair and Replacement \$30,000

This will establish an annual program to repair and replace the hydrants in town systematically. This will help provide a safer more reliable and better maintained Fire hydrant network in town.

- WA-0016 Emergency Washington Park Water Main Replacement \$1,204,000

This project will remove and replace approximately 1500 LF of Main and the associated laterals.

- WA-2021 Water Meter Replacements \$28,000

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.

Total Water Distribution Projects	\$1,262,000
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Contingency	\$10,000
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Total 2020/2021 Capital Projects	\$3,860,500
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TOWN OF YOUNTVILLE 5 YEAR CIP

Civic Facilities (CF) CAPITAL IMPROVEMENTS PROGRAM

This program provides for the approved replacement, maintenance, and function of community facilities to meet for administration, library, recreation, and public safety needs. Town Public Facilities include Town Hall, Community (Town) Center Complex, and the Corporation Yard/ constituting over 75,000 square feet of the community situated on over twelve and a half acres of land.

Civic Facilities projects are primarily funded with Town General Funds in combination with grants and other program or project-specific funds.

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
CF-0013	Resurface Community Center Gym Flooring	\$0	\$50,000	\$0	\$0	\$0	\$50,000
CF-0022	Shade Structure for Community Center/Hall	\$0	\$0	\$100,000	\$0	\$0	\$100,000
CF-0024	Enclose BBQ Area for Storage	\$0	\$40,000	\$0	\$0	\$0	\$40,000
CF-0026*	Replace Roofs on Bus Shelters	\$0	\$10,000	\$0	\$0	\$0	\$10,000
CF-0027*	Repair Roof on Corporation Yard Garages	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Civic Facilities Totals		\$100,000	\$100,000	\$100,000	\$0	\$0	\$300,000

*CF-0026 Funds from Fund 81

*CF-0027 Funds from Fund 81

TOWN OF YOUNTVILLE 5 YEAR CIP

Community Projects (CP) CAPITAL IMPROVEMENTS PROGRAM

The Community Projects category is for projects that are community based or span across several categories, such as Accessibility Improvements, Utility Undergrounding, Side Walk & Tree Grate Improvements, Major Vehicle and Equipment Replacements and Parking Lot Improvements. These projects have broad public benefits that enhance the Town.

Community Projects are primarily funded with Town General Funds in combination with grants and other program or project-specific funds.

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
CP-0007	GIS Mapping Improvements	\$52,500	\$55,500	\$58,000	\$61,000	\$64,000	\$291,000
CP-0015	Community WiFi/Hotspot	\$75,000	\$0	\$0	\$0	\$0	\$75,000
CP-0018	Washington Park, Town Parks ADA Improvements	\$0	\$400,000	\$0	\$0	\$0	\$400,000
CP-0020	North Yountville Parking Improvement Project	\$0	\$150,000	\$1,000,000	\$0	\$0	\$1,150,000
CP-2021	ADA Accessibility Improvements Program	\$105,000	\$110,500	\$116,000	\$122,000	\$128,000	\$581,500
Community Projects Total		\$232,500	\$716,000	\$1,174,000	\$183,000	\$192,000	\$2,497,500

*MS:Funds come from Measure S

TOWN OF YOUNTVILLE 5 YEAR CIP

Drainage and Flood Control (DF) CAPITAL IMPROVEMENTS PROGRAM

The Drainage and Flood Control Program includes maintenance and modification of storm drainage systems and waterways within the Town to manage and reduce the impacts of flooding from the Napa River and Hopper Creek. This category also provides for restoration of streams and reduction of pollutants entering storm drains and streams. The Flood Wall, and several Hopper Creek Diversion projects exemplify the successful Flood Control work completed since inception of the CIP.

Drainage and Flood Control projects are reviewed for coordination with other upcoming Town and potential private development and public utility work to maximize resources by such work. In addition to the creeks, channels and Flood Barrier, the Town maintains the storm drain system that includes storm drain pipe ranging in size from 4 inch to 42 inches in diameter, as well as drop inlets, curb inlets, junction boxes and storm drain manholes. These projects are funded with General Fund, Grants, and the new Measure A Replacement Fund which can only be used to maintain projects previously funded by Measure 'A'.

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
DF-0018	Hydroflush Weirs from Finnell to Beard Ditch	\$25,000	\$0	\$25,000	\$0	\$25,000	\$75,000
DF-2021	Town Wide Drainage and Erosion Program	\$17,500	\$18,500	\$19,500	\$20,500	\$21,500	\$97,500
Drainage & Flood Control Totals		\$42,500	\$18,500	\$44,500	\$20,500	\$46,500	\$172,500

TOWN OF YOUNTVILLE 5 YEAR CIP

Parks and Recreation (PK) CAPITAL IMPROVEMENTS PROGRAM

The Park and Recreation category is used to address the various recreational needs of residents ranging from active to passive and including the swimming pool partnership at the Veterans Home of California. The Town owns and operates 10 acres of 13 parks, landscape areas, and walking paths in Town including: Veterans Memorial Park, Yountville Community Park, Vineyard Park, Forrester Park, Ven De Leur Park, Oak Circle Park, 3 Weir Park, Hopper Creek Pocket Park, Yount Street Pocket Park, Hopper Creek Path System, Vine Trail Bike Path segments in the Town Limit, Bardessono Park, Bardessono Path, and Heritage Pocket Park.

Work carried out in this category is primarily through programs that address specific needs such as equipment maintenance and replacement, path construction or restoration, and park development.

The Public Works and Parks & Recreation staff's assessment of the condition of park equipment is updated every few years and is one of the Town's primary tools for determining the appropriate priorities and methods of park maintenance and improvements to facilities.

Parks and Recreation projects are primarily funded by General Fund revenues, developer impact fees, and grant funding.

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
PK-0003*	New Multi-use Path from Oak Circle to Mission	\$500,000	\$0	\$0	\$0	\$0	\$500,000
PK-0019	Purchase Commercial Grade Riding Mower	\$0	\$60,000	\$0	\$0	\$0	\$60,000
PK-0021	New Vineyard Park Path Construction	\$0	\$30,000	\$150,000	\$0	\$0	\$180,000
PK-0023*	Replace Play Surface at Yountville Community Park	\$0	\$70,000	\$0	\$0	\$0	\$70,000
PK-0024*	Restroom Construction at Yountville Community Park	\$200,000	\$0	\$0	\$0	\$0	\$200,000
PK-0025*	Shade Structures at Yountville Community Park	\$0	\$300,000	\$0	\$0	\$0	\$300,000
PK-0027*	Tilt Trailer 16'	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Parks & Recreation Total		\$700,000	\$470,000	\$150,000	\$0	\$0	\$1,320,000

*PK-0003-Funds from STRP

*PK-0023-Funds from Fund 81

*PK-0024-Funds from Prop 68

*PK-0025-Funds from Grant

TOWN OF YOUNTVILLE 5 YEAR CIP

*PK-0027-Funds from Fund 82

Streets and Transportation (ST) CAPITAL IMPROVEMENTS PROGRAM

The Streets and Transportation category includes a balance of pedestrian, bicycle and vehicular transportation improvements, including parking. The street improvements emphasize low speed traffic and high pavement quality, rather than rapid vehicle movement.

The Town maintains over eight miles of streets, 224 streetlights, and seven miles of sidewalk and walking paths.

Annual Street Maintenance and Paving Program (MT-3021 and GT-3021) includes all the various streets to be resurfaced that were previously shown as individual products.

Surveys and Monuments (ST-0004) is an annual program to address needs throughout Town, and are guided by the Circulation Element among other decision making tools.

Funding for projects are comprised from several sources including: Gas Tax, TDA 3, State and Federal Highway Programs, and Impact Fees.

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
ST-0004	Surveys and Monument	\$16,000	\$17,000	\$17,500	\$18,500	\$19,500	\$88,500
ST-0025*	Replacement Muni Ops Truck	\$0	\$0	\$45,000	\$0	\$0	\$45,000
MT-3021*	Annual Street Maintenance and Paving Program	\$510,000	\$550,000	\$600,000	\$670,000	\$705,000	\$3,035,000
GT-3021*	Annual Street Maintenance and Paving Program	\$72,000	\$50,000	\$60,000	\$70,000	\$70,000	\$322,000
ST-4021	Traffic Calming	\$16,000	\$17,000	\$17,500	\$18,500	\$19,500	\$88,500
SB-6021*	Curb, Gutter, & Sidewalk Replacement	\$50,000	\$37,000	\$40,000	\$43,000	\$43,000	\$213,000
Street & Transportation Totals		\$664,000	\$671,000	\$780,000	\$820,000	\$857,000	\$3,792,000

*ST-0025: Funds from Fund 82

*MT: Funds come from Measure T

*GT: Funds come from Gas Tax

*SB: Funds come from SB1

TOWN OF YOUNTVILLE 5 YEAR CIP

Wastewater and Water Reclamation (WW) UTILITY ENTERPRISE FUND

Sewer main replacement is based on a 40 to 50 year cycle of useful life. Replacing mains on a 40 to 50 year cycle minimizes infiltration from storm events, and allows the sewer system to adapt to changing populations and demands, while also reducing the need for emergency repairs due to plugged, broken or leaking mains. Video Surveys and Smoke Testing have been used in the past to evaluate and prioritize the mains to be replaced by identifying the deficiencies in the system and in the mains to be replaced.

In addition to numerous sewer laterals and cleanouts, the sewer system includes approximately 7.5 miles of sewer collection mains ranging in size from 6 inch to 12 inch diameter pipe, sewer manholes and access points, 0.75 miles of force main to the JTP, and 5.5 miles of reclaimed water lines.

Funding for the treatment plant is shared with the Veterans' Home by agreement through the Joint Recovery Fund (63). Funding for the collection system and pump station is from sewer rate fees, enterprise fund, and development impact fees.

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
WW-0011*	Joint Treatment Plant Office Modernization Project	\$500,000	\$0	\$0	\$0	\$0	\$500,000
WW-0012*	SCADA Controls	\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000
WW-0019*	Backup Sludge Heater	\$0	\$0	\$200,000	\$0	\$0	\$200,000
WW-0020*	Clean & Inspect Primary/Secondary Digester	\$0	\$35,000	\$35,000	\$0	\$0	\$70,000
WW-0021*	Slipline Outfall to Napa River	\$0	\$0	\$150,000	\$0	\$0	\$150,000
WW-0023	Pipe Burst Town Force Main	\$50,000	\$250,000	\$0	\$0	\$0	\$300,000
WW-0024*	Replace Trickling Filter Media	\$0	\$0	\$0	\$300,000	\$0	\$300,000
WW-2021	Inflow and Infiltration Reduction Program	\$82,500	\$87,000	\$91,000	\$95,500	\$101,000	\$457,000

TOWN OF YOUNTVILLE 5 YEAR CIP

WW-3021	Sewer Main Replacement and Repair Program	\$80,500	\$84,500	\$88,500	\$93,000	\$97,500	\$444,000
WW-4021*	Plant Equipment Replacement Program	\$74,000	\$78,000	\$81,500	\$86,000	\$90,000	\$409,500
WW-5021	Town Pump Station Equipment Replacement Program	\$12,500	\$13,000	\$13,500	\$14,500	\$15,000	\$68,500
Wastewater / Water Reclamation Totals		\$849,500	\$597,500	\$709,500	\$589,000	\$303,500	\$3,049,000

*Fifty percent cost share with the Veterans Home

TOWN OF YOUNTVILLE 5 YEAR CIP

Water Distribution (WA) UTILITY ENTERPRISE FUND

This category provides for replacement and upgrades to the water distribution system, including the water mains, laterals, and the pressure reducing stations (pressure pits) in town and the system on the Yountville Cross Road and Silverado Trail, east of the Napa River.

Water Main Replacement Program (WA-3019): This is the Town's annual program for replacing its water mains throughout Town. Water main replacement is based on a 50 year useful life cycle of the mains.

Our objective is to replace mains on a 50 year cycle. This allows mains to be replaced before Main or service lateral breaks become a serious issue. This approach allows the Town water system to adapt to changing populations and water demands, while also reducing the need for emergency repairs due to broken or leaking water mains.

In addition to numerous water supply laterals, water meters, check valves and backflow prevention devices, the water system includes nearly seven (7) miles of water line ranging in size from 6 inch to 10 inch diameter pipe, 823 water services (32 of which are outside of Town), plus fire hydrants, gate valves, and two pressure reduction systems connecting the Town water system to the City of Napa and

Project / Program #	Project Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
WA-0015	Hydrant Repair and Replacement	\$30,000	\$31,500	\$33,500	\$35,000	\$36,500	\$166,500
WA-0016	Emergency Washington Park Water Main Replacement	\$1,204,000	\$0	\$0	\$0	\$0	\$1,204,000
WA-2021	Water Meter Replacement Program	\$28,000	\$29,000	\$30,500	\$32,000	\$33,500	\$153,000
WA-3021*	Main and Service Lateral Replacement Program	\$0	\$0	\$0	\$0	\$191,500	\$191,500
WA-4021	Hydrant & Main Flushing	\$0	\$26,500	\$0	\$28,000	\$0	\$54,500
Water Distribution Totals		\$1,262,000	\$87,000	\$64,000	\$95,000	\$261,500	\$1,769,500

* The first 4 years were defered to allow WA-0016 to be completed

TOWN OF YOUNTVILLE 5 YEAR CIP

TOTAL**	\$3,860,500	\$2,670,000	\$3,032,000	\$1,717,500	\$1,670,500	\$12,910,500
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Fund	2020/2021	2021/2022	2022/2023	2023/2024	2023/2025	TOTAL
CONTIGENCY FUND	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
CAPITAL FUND**	\$317,000	\$958,500	\$1,513,500	\$250,500	\$287,500	\$3,327,000
PK-0024 Funds From Prop 68	\$200,000	\$0	\$0	\$0	\$0	\$200,000
CF-0026, CF-0027, and PK-0023 (FUND 81)	\$100,000	\$80,000	\$0	\$0	\$0	\$180,000
PK-0003 Funds From STRP	\$500,000	\$0	\$0	\$0	\$0	\$500,000
PK-0027 and ST-0025 (FUND 82)	\$0	\$10,000	\$45,000	\$0	\$0	\$55,000
MEASURE T	\$510,000	\$550,000	\$600,000	\$670,000	\$705,000	\$3,035,000
SB1	\$50,000	\$37,000	\$40,000	\$43,000	\$43,000	\$213,000
GAS TAX	\$72,000	\$50,000	\$60,000	\$70,000	\$70,000	\$322,000
WATER CAPITAL	\$1,262,000	\$87,000	\$64,000	\$95,000	\$261,500	\$1,769,500
WASTEWATER COLLECTION	\$225,500	\$434,500	\$193,000	\$203,000	\$213,500	\$1,269,500
WASTEWATER TREATMENT AND RECLAMATION	\$624,000	\$163,000	\$516,500	\$386,000	\$90,000	\$1,779,500
Total	\$3,860,500	\$2,370,000	\$3,032,000	\$1,717,500	\$1,670,500	\$12,650,500

**The TOTAL and the CAPITAL FUND both have \$10,000 added to the sum for the contingency funds

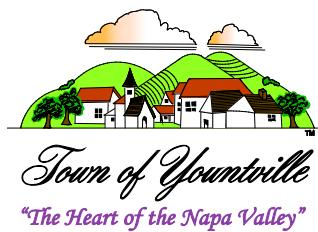
FUND 81	Fund 81 Facilities Annual Allocation	\$0	\$0	\$0	\$0	\$0	\$0
FUND 82	Fund 82 Fleet, Tools, & Equipment Annual Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0



Town of Yountville
"The Heart of the Napa Valley"

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 of the Town's accounting system performed by an independent Certified Public Accountant (CPA) 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 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, and Special Revenue), Enterprise Funds (Water Utility and Wastewater Utility) and a Custodial Fund. *Note: 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 that imposes a 0.5% Napa County Flood Protection Transactions (Sales) and Use Tax.

Measure S: A voter-approved ordinance of the Town that increased Transient Occupancy Tax by 1%. This special tax is for funding programs related to workforce and affordable housing.

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.

Public Employees' Retirement System (PERS): State of California's (CalPERS) public pension system that provides contract retirement and health benefits to government agencies.

PERS Unfunded Actuarially Accrued Liability (UAAL): 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.

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.

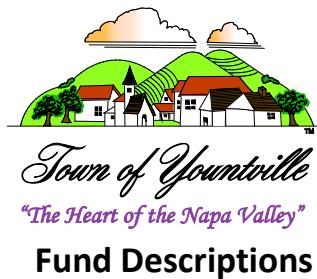
Transient Occupancy Tax (TOT): A local tax levied on the occupant of any hotel room in the amount of twelve percent (12%) of the rent charged by the operator. The transient satisfies this tax obligation by paying the tax to the operator.



Town of Yountville
"The Heart of the Napa Valley"

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). Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. 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 in 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 four 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 a Custodial Fund.
- 4. 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.

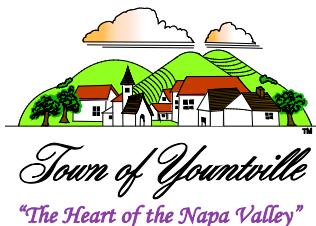
SPECIAL REVENUE FUNDS

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: This 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: This fund budgets and accounts for annual maintenance costs associated with construction of Flood Barrier in 2004. *Note: The total fund balance for this fund was transferred into Measure A Maintenance Fund 75 in Fiscal Year 2019/2020 and as such was closed as of Fiscal Year 2019/2020. It is still included in this budget for historical purposes.*



Housing Grant Fund: This fund was established in 2015 to budget and account for CalHome and Federal HOME grant program revenue and expenditures.

Housing Opportunity Program: This fund was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction.

Measure A Maintenance Fund: This fund was established in Fiscal Year 2018/2019 to allow for the maintenance of infrastructure as required by the Napa County Auditor/Controller.

Measure S Affordable and Workforce Housing Fund: This fund was 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: This fund was 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: This fund was established as a requirement of Measure T funding where 6.67% of other monies must be budgeted for Class 1 Bicycle improvements.

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

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: This fund was 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: This 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.

Tallent Lane Benefit District Fund: This fund was established to provide safe and improved access to properties fronting Tallent Lane.



Youth Programs Fund: This fund was 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. *Note: The total fund balance for this fund moved to Town of Yountville Community Foundation (Fund 85) in Fiscal Year 2018/2019 and as such was closed as of Fiscal Year 2018-2019. It is still included in this budget for historical purposes.*

Impact Fee Funds: This fund 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, Traffic Facilities, and Utility Underground. 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: This fund was established as part of refunding of the 2008 Lease Revenue Bonds that were refinanced in 2017.

Measure A Debt Service Fund: This fund was established to account for the obligation incurred under the Certificate of Participation issuance for the 2004 Flood Barrier project. *Note: The final debt service payment for this bond was made in Fiscal Year 2017/2018. The remaining fund balance was transferred into Fund 76 in Fiscal Year 2018/2019 and as such was closed as of Fiscal Year 2018-2019. It is still included in this budget for historical purposes.*

Community Center 2008 Lease Revenue Bond Debt Service Fund: This fund was established to account for lease revenue bonds issued by the Town's Financing Authority to fund construction of the Community Center Project. *Note: These bonds were refunded in FY 2017/2018 and the remaining fund balance was transferred into the General Fund in FY 2018/2019 and as such was closed as of Fiscal Year 2018/2019. It is still included in this budget for historical purposes.*

Town Hall & Madison/Yount 2013 Lease Revenue Bond Debt Service: This fund was 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: This fund was 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: This fund was 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: This fund was 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: This fund was 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: This fund was 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 custodial capacity for others and therefore cannot be used to support the government's own programs. Custodial 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). Custodial funds typically involve only the receipt, temporary investment, and remittance of custodial resources to individuals, private organizations, or other governmental agencies. The Town has one custodial fund.

Tourism Improvement District Assessment Fund: This 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); 0.5% is directed to local Yountville efforts administered by the Town under direction of a local Tourism Improvement governing body, NVTID Yountville.