



Town of Yountville

California

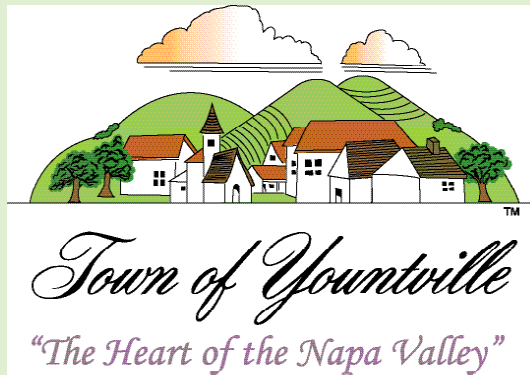
ADOPTED OPERATING BUDGET

Fiscal Year 2018-19



Town of Yountville

"The Heart of the Napa Valley"



ABOUT THE COVER

Chaos Pamplona by artist Jedd Novatt is a permanent sculpture on the Yountville Public Art Walk. The sculpture came to Yountville through a generous benefactor who fell in love with Yountville. This piece is situated with views of the mountains right along Yount Street. It has become a symbol of the community coming together to bring beauty to the Town.

Town of Yountville
Operating Budget for Fiscal Year 2018-19
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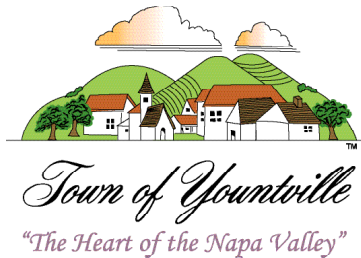
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Honorable Mayor and Town Council Members:

This year's budget continues to reflect and incorporate the second year of the **Town Council Strategic Plan framework** and its six (6) Critical Success Factors: Exceptional Town Services and Staff, Engaged Residents, Responsible Fiscal Policy, Quality of Life, Premier Destination, and Visionary Leadership.

The Envision Yountville General Plan Update process took center stage this year with the appointment of a General Plan Update Town Advisory Committee that met throughout the year to provide input on policies and programs and hosting of several well attended community workshops where participants shared different visions and opinions on the town's future. This community based planning process, while not always neat and tidy, will shape our community's composition and vitality over the next twenty years. The Town is committed to supporting our partners at the Veterans Home of California to assist in the Master Plan for its aging campus, including the construction of a new Skilled Nursing Facility and potential for development of workforce housing on the grounds. The Envision Yountville General Plan Update is expected to conclude this budget year with the focus then shifting on to policy development and implementation.

This past year has been a uniquely challenging one for our community and town organization on many fronts. First, we experienced the extended October 2017 Fire Storms including our staff's emergency response to the event(s) over its ten (10) days duration. A majority of our residents self-evacuated and we witnessed the abrupt and complete loss of tourists during peak season that impacted our business community for an extended time period. In March 2018 our community experienced the unexplainable with a tragic mass shooting event on the Veterans Home of California grounds, which thrust our community into the ongoing national conversation about the need for increased veterans support services, mental health support and gun control. Suffice to say, these things are not expected to occur in a community such as Yountville. Yet they did.

These challenges demonstrated the importance of the Town's **emergency preparedness and disaster response planning**, community education and outreach. We learned that much of our preparedness training worked well, and that there are opportunities for improvement. We will focus on improved communication and community outreach to better prepare residents for emergencies. These challenges also showcased in a very positive way our community's strength and resiliency in the manner in which we responded to and supported each other during these events.

The Town of Yountville has a very unique General Fund revenue stream compared to typical California communities. It is not a diversified revenue stream and the Town is heavily dependent on tourism. Over 80% of our General Fund budget is derived from tourism activities including Transient Occupancy Tax (TOT), restaurant and tasting room sales tax collections!

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

The tax revenue actually generated by our residents and businesses comprises only 14% of our total General Fund. With \$1.6 million in costs for contracted public safety expenses for law enforcement, fire and emergency medical services, the Town's revenue from property tax of \$1.4 million is not sufficient to pay for the most basic of core government services by itself, let alone other municipal services that distinguish Yountville above and beyond.

The Town's overall fiscal health remains strong and on a very sound financial foundation which allows our dedicated employee team to deliver high quality municipal services to our residents, businesses and visitors alike. The Town exercises fiscal restraint and implements expenditure plans that are within our available revenue stream. The Town has adopted balanced budgets over the past ten-plus-years and has significantly improved reserves and contingency fund balances. This is true again this year. However, we cautiously note that our TOT revenue stream continues to plateau. We expect that the complete renovation and rebranding of Hotel Villagio and addition of five (5) new suites which will increase TOT revenue. The three (3) additional rooms at the Bardessono Inn will be under construction this summer. As a result, we anticipate a new TOT base due to new revenue generation in the upcoming fiscal year.

The Town is not exceeding its voter authorized Gann Limit override but in this past year has reached within five percent (5%) of the current override limit. The Town will need to seek an increase in the limit during this fall's municipal election to ensure that the Town can legally spend the high level of visitor based tax revenue generated within the community.

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

Key budget highlights include:

The proposed \$17.2 million all funds budget is balanced. It is fully funded by projected revenues and the use of any reserve or contingency funds is not required in the General Fund. Utility Enterprise Funds will draw down on fund balance as approved by the Town Council as a part of the Five Year Rate Study.

- General Fund Revenues are stable: \$10.643 million.
- Expenditures remain within available revenue stream at \$9.078 million.
- Proposed budget is largely status quo and maintains existing levels of service.
- 4% increase in cost for contracted public safety expenses.
- Employee count remains at 30 Full Time Employees with one a two-year limited duration term fellowship.
- Implements first year of a newly approved three year labor agreement with our employee bargaining groups with 3.5% COLA increase.
- Fully funds our OPEB obligation at a rate of 14.5%. Includes additional \$450,740 in funding to the Irrevocable Trust Fund bringing it to approximately 78% funding level.
- Reserve fund balances (Fund Balance Allocations) are fully funded or exceed revenue targets with \$2,000,000 in the Revenue Stabilization Fund; Insurance Claims & Retention \$50,000;

Legal Contingency Reserve \$250,000; Budget Contingency \$240,000; Emergency Reserve Fund \$1,814,630; Water Enterprise Drought Emergency Reserve Fund \$2,067,570.

- Continues funding for the completion of the Envision Yountville General Plan Update process expected by end of calendar year 2018.
- Implements 5-Year Utility Rate Structure.
- Utility Enterprise Fund revenue of \$3,521,522.
- Need to monitor water purchase costs from State/Veterans Home in light of announced updates and staffing increases at Rector Reservoir which could lead to increase water purchase costs.

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

Fiscal Year 2018-19 marks my 10th budget and eleventh year of having the honor to serve Yountville as its Town Manager. I want to thank our entire Town staff for their continued support and commitment to living within our means, evaluating and implementing cost saving efficiencies, embracing use of new technology and processes, continuous evaluation of our service delivery and recognition that change is a constant in our organization.

I especially wish to acknowledge our Mayor and Town Council for their continued leadership, guidance and policy direction. Without your support and commitment our Town staff team would not be able to perform and deliver the high quality of services for our community that we do. I want to acknowledge the hard work and effort put forth into our budget process by Finance Director Maria Ojeda, our Finance Department team and the contributions of all of the Town staff who are involved in creation of this budget, including:

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

Respectfully Submitted,



Steven R. Rogers, Town Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Yountville
California**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director



Community Summary

Photo Credit: Rob Wennerberg

About Yountville

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

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

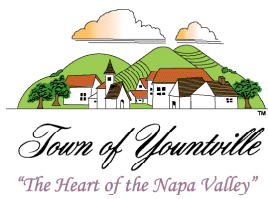
The Town of Yountville, renowned for its world-class restaurants and award winning chefs, has earned the unofficial title of the Culinary Capital of the Napa Valley. In fact, Yountville is considered by many food critics to be home to some of the finest restaurants in the world. Located within walking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

History of Yountville

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

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

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



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

Key Economic Factors

Yountville's economic base is supported by tourism generated revenue followed by property tax and sales tax. These three revenue sources represent 89% of General Fund revenue and of this, 64% is derived from Transient Occupancy Tax, making the Town highly reliant on tourism. Yountville has 450 hotel and inn rooms with an average room rate of \$431 (Mar. 2018) and the strong room rate is the leading factor in this important revenue source. Approximately 13% of the Town's General Fund is generated from sales tax revenue of which 69% (Dec. 2017) is from restaurants. Yountville boasts just over 1,600 restaurant seats which is extraordinary for a community of 2,933 residents.

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

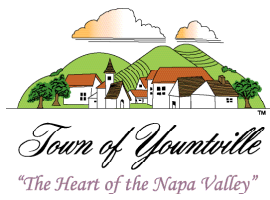
Yountville Sales and Use Tax Distribution as of March 2018

Top 25 Sales/Use Tax Generators (in alphabetical order) represent over 90% of total sales tax generated:

- Ad Hoc Restaurant
- Bardessono Inn and Spa
- Bistro Jeanty
- Bottega Restaurant
- Bouchon Restaurant
- Ciccio
- Hestan Vineyards
- Hill Family Estate
- Hope & Grace Wines
- Hotel Yountville
- Hurley's Restaurant & Bar
- JCB Tasting Salon
- Jessup Cellars
- K. Laz Wine Collection
- Ma(i)sonry
- Ottimo
- R & D Kitchen
- Ranch Market Too
- Redd Wood
- The French Laundry Restaurant
- The Overland Sheepskin Company
- V Wine Cellar
- Vintage Estate
- Vintage Wine Estates
- Yountville Golf Course

Key Community Events and Activities

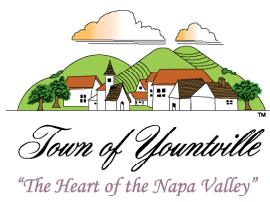
- Napa Valley Film Festival (November) the ultimate celebration of film, food and wine.
- Cabernet Season heats up (January – February) pairing the town's top toques with hospitality values across the board.
- Taste of Yountville and Yountville Live (March) uncorks a good time with a full day of food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



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

Points of Interest

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



Community Profile



Photo Credit: Mars Lasar

Incorporated

February 4, 1965

Form of Government

Council-Manager

Population

2,993 (US Census 2010)

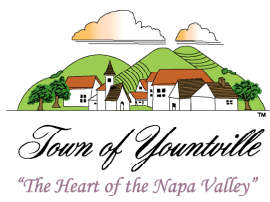
Population density: 1,833 people per square mile (698.3/km²).

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

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

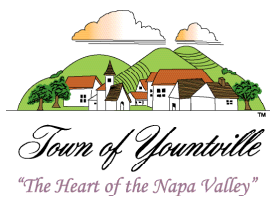
Median age: 64 years

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



Community Profile

Demographics	<p>12.1% have children under the age of 18 living with them.</p> <p>39.8% are married couples</p> <p>6.1% have a female householder with no husband present, and 52.6% are non-families.</p> <p>42.8% of all households are made up of individuals living alone and 24.5% have someone living alone who is 65 years of age or older.</p> <p>Average household size is 1.85. Average family size is 2.53.</p>
Area	1.56 square miles (4.2 km ²)
Elevation	97 Feet
Location	38°24'11"N 122°21'44"W / 38.40306°N 122.36222°W (38.403011-122.362285)
Climate	Yearly average temperature: 59.62° Fahrenheit
Community Facilities	<p>Town Hall</p> <p>Community Hall</p> <p>Community Center</p> <p>Corporation Yard</p> <p>Pump Station</p> <p>11 parks</p>
Educational Facilities	<p>1 Elementary School K-5</p> <p>Napa Valley Unified School District</p>
Household Information	1,252 units
Police Services	Napa County Sheriff's Office
Fire and Emergency Medical Services	Napa County/CalFire
Gallons of water distributed	475 acre feet
Miles of water distribution pipes	10.7
Miles of sewer pipes	10.25
Center line miles of streets maintained	8.45
Number of Trees	371



Community Profile

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

California Historical Landmarks Veterans Home of California
Grave of George C. Yount



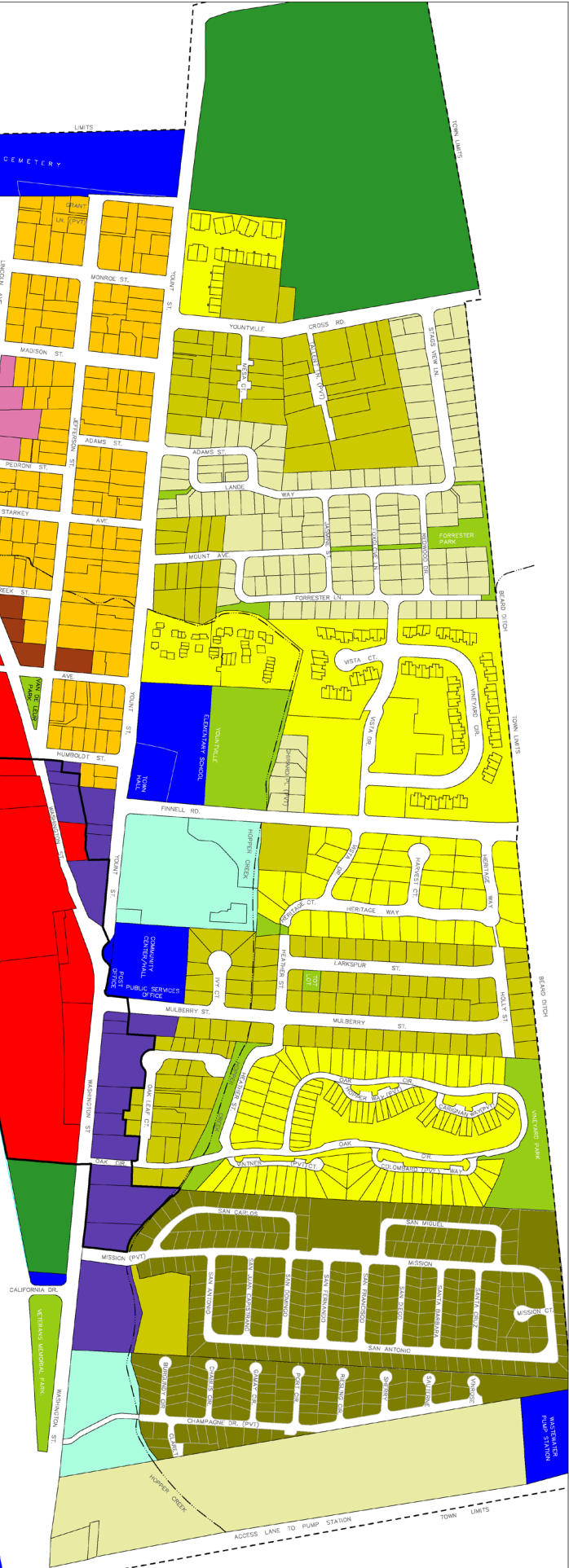
Photo Credit: Emma K. Morris



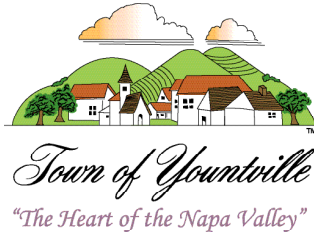
Town of Yountville
"The Heart of the Napa Valley"

**GENERAL PLAN
 AND
 ZONING DISTRICTS
 2014**

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







Budget Overview

Section 1

TOWN VISION & STRATEGIC PLAN

Fiscal Year 2018-19 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.

- ✓ Implementation of the Laserfiche Trusted Electronic Records Management 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.
- ✓ Conduct the 2018 Consolidated General Municipal Election for Mayor, two Council Members and a Ballot Initiative.
- ✓ \$50,000 in funding is allocated for expansion of the Town's GIS network and applications with focus on integration of our fixed assets in the field with our new asset management software and continued story maps and information content on the Town's GIS centered mobile phone application MYville which provides up to date information, report problems, and access maps such as current project list and public art walk as two examples.
- ✓ In our Travel and Training Budgets, we support staff and commissioners to attend the League of California and California Parks and Recreation conferences and training to provide a high level of diverse training and networking opportunities for staff professionals and commissioners in the field.
- ✓ Provide funding to support and maintain and enhance Town Website, with focus on ease of use for the public and staff.
- ✓ Continue to implement and provide direction related to the Town Council's FY 2017-22 Strategic Plan as it relates to operating budget and service delivery.
- ✓ 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.

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.

- ✓ Funding is included for staffing and the operating expenses for the Town's Zoning and Design Review Board (ZDRB), Parks & Recreation Advisory Commission, Arts Commission and our newly established Community Foundation which directly involve community residents and provide a basis to seek resident input on issues and initiatives involving our residents.
- ✓ The budget provides funding for contracted software, vendor support and staff allocation to support cable televising and video streaming Town Council, Zoning & Design Review Board (ZDRB), and Parks and Recreation Advisory Commission meetings; online agendas, e-comment, e-notifier website content and use of social media such as Facebook, Instagram, Nextdoor.com and Nixle to communicate and engage with residents.
- ✓ 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.
- ✓ Funding is included to maintain and enhance the Town website as a tool for citizen engagement after events of past year. A specific focus will be made on Emergency Preparedness.
- ✓ Continue to implement and provide direction related to the Town Council's Fiscal Year 2017-22 Strategic Plan as it relates to operating budget and service delivery.
- ✓ 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, while expanding the Town's presence on Social Media Platforms.
- ✓ The budget includes \$60,000 to complete the Envision Yountville effort for the comprehensive update of the Yountville General Plan. The Town values citizen input and feedback and gains it throughout the process by seeking engagement and participation during community workshops, Town Advisory Group meetings, online surveys, multiple public meetings, and the ultimate creation of the updated Yountville General Plan.

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.

- ✓ Funding allocations for part-time staff in Finance, Utility Billing, Parks & Recreation and Public Works where use of part-time staff is more fiscally prudent.
- ✓ The Town outsources via contract services for a number of municipal services which is more cost effective than utilizing Town employees including services such as: street sweeping, plan check review, janitorial services, building inspection services, arborist and tree maintenance services, Town attorney services, public relations and marketing, and IT support.
- ✓ In 2018-19, the Parks and Recreation Department, Finance Department and Public Works Department staff will provide information and 5-year revenues and expenditures for Yountville Community Pool to better analyze the impacts of the Town's continued subsidy of that facility.
- ✓ 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.
- ✓ Maintain liability claim reserve fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required by risk sharing pool.
- ✓ Identify opportunities to improve data quality in our finance and business license files.
- ✓ \$18,000 is budgeted to complete Transient Occupancy Tax audit for calendar years 2015, 2016 & 2017 to comply with our Town ordinance and ensure proper remittance from businesses.
- ✓ Town will seek to update its Gann limit override for the November 2018 election.
- ✓ The Finance Department will complete a review of costs from third party credit card processing firms for online payments to achieve cost savings.
- ✓ \$16,000 is budgeted to complete the annual Audit to evaluate processes and comply with Government Accounting Standards Board requirements.
- ✓ General fund budget is balanced.

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 budget includes an allocation of \$150,000 to fund the design and permitting for a Bridge and path constructing the final segment of path between the Oak Circle Park, Mission Path at Rancho de Napa, the Mobile Home Hopper Creek Park.
- ✓ 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.
- ✓ Continue to work on regional water supply issues with town staff serving on Napa County, LAFCO Countywide Water and Wastewater stakeholder groups.
- ✓ The Town Manager, Finance Department and Parks and Recreation Department will work to support and administer the newly created Town of Yountville Community Foundation.
- ✓ Funds are allocated to continue to expand and modernize the Town's code compliance efforts. These efforts include programs such as the Employee Parking Management Program, Rental Registration Program, Conditional Use Permit Monitoring Program, and code enforcement efforts. These programs will more effectively manage the built environment at the necessary level to maintain the attributes of Yountville that are of benefit to individual residents and the community.
- ✓ Funding is included to maintain Law Enforcement Services, Fire and Emergency Medical Services at a high level which is valued and view by residents and visitors as a safe community.
- ✓ Residents and visitor continue to receive free access to the Yountville Trolley which is “the only free Trolley in the Napa Valley region.”
- ✓ Yountville continues to fund additional library hours to increase the Yountville Library hours of operation beyond the 20 hours provided Napa County Library System. The Town is the only agency in Napa County purchasing additional library hours.

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 support of Yountville Arts assists in furthering their efforts to bring high quality art to Yountville. The Art Commission effects are widely viewed through the Art Walk, Art Gallery at the Community Center, the Art, Sip and Stroll event in April, and the free Shakespeare in the Park event in the Fall.
- ✓ The budget continues funding for parks and streets maintenance at a high level which is recognized and valued by residents and visitors alike. Streets are also the highest rated in the County and provide safe walkable pathways for residents and visitors. Yountville is regionally noted for the high-quality level of maintenance of its parks and open spaces.
- ✓ Budget includes funding to continue marketing and promotion of Yountville as the “destination” in partnership with the Chamber of Commerce. Town staff continues to work with the Chamber on marketing.
- ✓ Town continues to be an active partner with Napa Valley Tourism and Improvement District - Yountville Committee. The Mayor and Town Manager serve on the Board of Directors.
- ✓ Funding is included for increased code enforcement efforts to help balance the potential impacts from tourism in the residential zones.
- ✓ Funding is included for free resident and visitor rides on the Yountville Trolley.

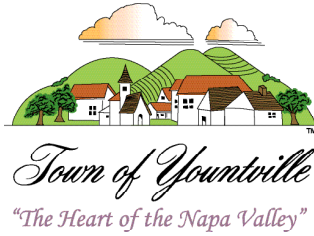
Town of Yountville Strategic Planning Framework



Visionary Leadership

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

- ✓ The newly established Pension Rate Stabilization Fund (PRSP) includes \$314,326 to help fund future PERS contributions.
- ✓ Town Council members are actively involved in leadership positions throughout the region. Mayor Dunbar serves in the League of California Cities Board of Directors, Vice-Mayor Dorenbecher on the 2018 Revenue and Taxation Policy Committee, Council Member Mohler in Environmental Quality Policy Committee 2018 CAL LAFCO Board, Council Member Dorman on Napa County Mosquito Abatement District and Town Manager Rogers serves on Cal-ICMA, PARSAC Leadership Napa Valley Board of Directors.
- ✓ A contribution of \$448,884 is budgeted for the OPEB irrevocable trust 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 and Revenue Stabilization Fund. These two reserves are the core reserve funds for the Town.
- ✓ Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support the Town's mission, control costs and restore funding to support capital infrastructure projects. Produce and deliver a balanced budget.
- ✓ Developed a restricted budget to implement Senate Bill 1 (SB1) and Measure T Transportation Improvement Fund for road maintenance services to the Town of Yountville.
- ✓ Town has established a Measure A Maintenance Fund to allow for maintenance of infrastructure of various Hopper Creek Flood improvement project facilities.



Budget Overview

Section 2

BUDGET SUMMARIES

Revenues & Expenditures Three Year History by Category

Total Annual Budget Summary

Budget Development Process Overview

Influence of Planning Processes on the Operating Budget

Key Budget Parameters and Key Assumptions

General Fund Summary

General Fund Revenues

General Fund - Fund Balance Allocations

General Fund Expenditure Summary

Water Funds Summary

Cost Per Acre Foot Water Purchase History

Wastewater Funds Summary

Capital Projects Summary

Revenues and Expenditures Three Year History by Category
General Fund

General Fund Financial Sources:	FY 16-17 Actual	FY 17-18 Estimated	FY 18-19 Budget
Property Taxes	1,324,542	1,588,964	1,330,620
Sales Taxes	1,292,908	1,319,390	1,340,000
Other Taxes	207,939	155,912	202,325
Transient Occupancy Tax	7,154,474	6,265,000	6,810,000
Investment Earnings	16,119	24,000	20,000
Licenses & Permits	126,063	83,972	62,000
Fines & Forfeitures	8,390	7,725	4,850
Rents & Concessions	284,858	287,000	251,796
Intergovernmental	133,961	103,154	114,500
Parks & Recreation Fees	355,666	332,000	308,800
Charges for Services	496,856	199,238	147,025
Miscellaneous	424,154	589,256	57,000
Transfers & Other Sources			
Total	11,825,931	10,955,611	10,648,916
Financial Uses:			
General Government	2,099,535	2,462,107	2,392,612
Housing Programs	343,285	47,151	48,400
Planning & Building	957,974	1,515,940	1,107,482
Public Safety	1,475,341	1,602,900	1,638,056
Public Works	1,759,481	1,887,374	1,975,667
Parks & Recreation	1,626,758	1,777,572	1,915,935
Transfers	2,271,951	2,488,275	1,440,375
Total	10,534,325	11,781,319	10,518,527
Beginning Fund Balance	7,655,039	8,946,645	8,120,937
Ending Fund Balance	8,946,645	8,120,937	8,251,326

Revenues and Expenditures Three Year History by Category
Capital Projects Funds

Capital Projects Funds Financial Sources:	FY 16-17 Actual	FY 17-18 Estimated	FY 18-19 Budget
Investment Earnings	3,210	6,358	6,500
Other State Revenue	124,337	-	-
County Measure A	166,779	600,000	-
Other Grants	493,379	-	-
Impact Fees	155,410	87,653	-
Miscellaneous	111,194	-	-
Transfers & Other Sources	723,700	652,972	187,910
Total	1,778,010	1,346,983	194,410
Financial Uses:			
Capital Improvements	1,541,048	1,006,928	997,910
Flood Wall Cap Maint (Fund 76)	-	-	-
Measure T Equivelent Fund	-	-	29,000
Total	1,541,048	1,006,928	1,026,910
Beginning Fund Balance	2,056,646	2,293,608	2,633,663
Ending Fund Balance	2,293,608	2,633,663	1,801,163

Revenues and Expenditures Three Year History by Category
Water Funds

Combined Water Funds Financial	FY 16-17	FY 17-18	FY 18-19
Sources:	Actual	Estimated	Budget
Investment Earnings	8,649	9,500	8,250
System Replacement	87,361	87,205	96,000
Charges for Services	1,262,464	1,239,175	1,330,902
Impact Fees	41,994	32,334	-
Miscellaneous	435	-	-
Transfers In	-	-	7,500
Total	1,400,903	1,368,214	1,442,652
Financial Uses:			
Operations	492,000	603,514	617,236
Water Purchase	652,967	623,777	729,909
Capital	453,825	234,718	240,000
Transfers Out			
Total	1,598,792	1,462,008	1,587,145
Beginning Fund Balance	5,366,747	5,168,858	5,075,064
Ending Fund Balance	5,168,858	5,075,064	4,930,571

Revenues and Expenditures Three Year History by Category
Wastewater Funds

Combined Wastewater Funds	FY 16-17	FY 17-18	FY 18-19
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	10,568	10,557	7,500
Charges for Services	1,754,318	1,643,457	1,895,370
Capital Recovery Fees	371,781	221,496	488,500
Impact Fees	62,499	50,835	-
Miscellaneous	-	-	-
Transfers & Other Sources	250,000	180,000	7,500
Total	2,449,166	2,106,345	2,398,870
Financial Uses:			
Collection	244,211	338,244	346,074
Treatment	890,862	1,096,282	1,219,368
Capital	153,726	300,731	242,689
Transfers	389,276	259,342	328,885
Depreciation Expense	238,997	314,421	332,354
Total	1,917,073	2,309,020	2,469,370
Beginning Fund Balance	9,308,500	9,905,207	9,702,532
Ending Fund Balance	9,840,593	9,702,532	9,632,032

Revenues and Expenditures Three Year History by Category
Special Revenue Funds

Combined Special Revenue Funds	FY 16-17	FY 17-18	FY 18-19
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	3,759	2,081	3,650
Intergovernmental	320,092	468,288	568,705
Miscellaneous	1,187,927	1,102,153	1,195,338
Transfers	49,019	8,718	29,000
Total	1,560,796	1,581,240	1,796,693
Financial Uses:			
Public Works	525	10,000	10,000
General Government	1,026,775	1,122,144	1,127,001
Utilities	315	154	-
Home Grant Awards	318,231	288,783	-
Parks & Recreation	6,019	-	-
Capital Projects	55,541	96,452	633,000
Transfers	-	-	-
Total	1,407,406	1,517,533	1,770,001
Beginning Fund Balance	710,954	864,344	928,051
Ending Fund Balance	864,344	928,052	954,743

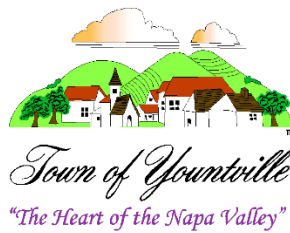
Revenues and Expenditures Three Year History by Category
Debt Service Funds

Combined Debt Service Funds	FY 16-17	FY 17-18	FY 18-19
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	2,852	2,178	3,600
Intergovernmental	259,768	261,443	-
Transfers & Other Sources	1,049,970	18,440,533	824,357
Total	1,312,590	18,704,154	827,957
Financial Uses:			
Debt Service	1,285,830	1,421,062	10,203,731
Transfers	-	8,720,018	-
Total	1,285,830	10,141,080	10,203,731
Beginning Fund Balance	1,293,175	1,319,935	9,883,009
Ending Fund Balance	1,319,935	9,883,009	507,235

Town of Yountville
Total Annual Budget Summary
Fiscal Year 2018-19
\$17,229,689

General Fund \$9,078,152	Other Post Employment Benefits (OPEB) \$589,740	Capital Projects Fund \$997,910	Water Utility Enterprise \$2,017,145	Wastewater Utility Enterprise \$2,377,876	Special Revenue Funds \$648,000	Debt Service Funds \$904,357
Public Works \$1,975,667	PERS Unfunded Accrued Liability \$616,509	Civic Facilities \$400,000	Water Operations & Distribution \$617,236	WW Collection System Operations \$431,428	State Gas Tax Fund \$72,000	2008 Lease Revenue Bonds \$0
Parks & Recreation \$1,915,935		Community Projects \$225,000	Water Purchases & Conservation \$729,909	WW Treatment Operations \$1,466,368	Housing Grant Fund \$0	2013 Lease Revenue Bonds \$360,213
Public Safety \$1,638,056		Drainage & Flood Control \$15,000	Water Capital Improvements \$670,000	WW Treatment Capital \$321,664	Flood Barrier Maintenance \$10,000	Measure A Debt Service \$0
Planning & Building \$1,107,482		Parks & Recreation \$100,000		WW Collection Capital \$158,416	Youth Subsidy Program \$0	2017 Lease Revenue Bonds \$544,144
Housing Program \$48,400		Streets & Transportation \$60,000			Public Arts Program Fee Fund \$10,000	
Community Promotion \$426,442		Designated Contingency \$10,000			Public Educational and Government Access (PEG) Fund \$5,000	
Town Council/Mayor \$138,682		Facilities Repair & Replacement \$67,118			Measure T Transportation Imp. \$432,000	
Town Clerk \$369,001		Fleet, Tools & Equipment Replacement \$120,792			Measure T Equivalent \$29,000	
Town Attorney \$171,500					Senate Bill 1, Road Repair Act \$40,000	
Town Manager's Office \$491,566					Measure A Maintenance \$50,000	
Finance \$597,621						
Risk Management \$56,800						
Non-Departmental \$141,000						





Budget Development Process Overview

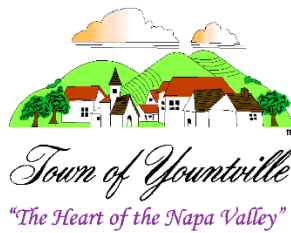
The Town of Yountville's budget process begins in begins in early winter and results in a proposed budget to be approved by the Town Council in one of the June Town Council meetings.

February-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 2018 - Parameters & Assumptions and CIP Review. The Finance Director provides an overview of revenue projections and budget assumptions that will be used to develop the budget and receive feedback and direction from the Town Council. This timely and transparent financial discussions helps shape the budget process, control costs by guiding policy and spending decisions.

May

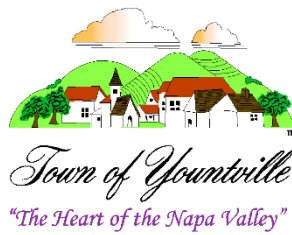
- Special Meeting Budget Workshop #2: The following departments present their proposed budgets at this meeting:
 - General Government: Town Council/Mayor, Non-Departmental, Information Technology & Telecommunications, Community Promotions & Programs, Town Manager's Office, Finance, Risk Management, Town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



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

June

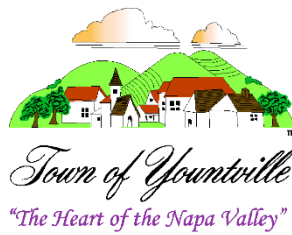
- Town Council adopts the proposed budget for Fiscal Year 2018-19.
- The Adopted Budget is published and available on the Town's website. A public copy is available in the Town Council Chambers and at the Yountville Community Center.



Influence of Planning Processes on the Operating Budget

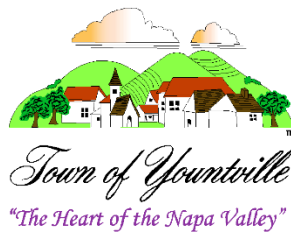
The Town utilizes several planning processes that affect the development of the operating budget. Effective planning processes assist Town in assessing the financial implications of current and proposed policies, programs, and assumptions. An effective plan illustrates the likely outcomes of particular 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
Facilities Capital Maintenance	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
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, State Gas Tax, Measure T, Senate Bill 1 (SB1) & potential grant appropriations
Vehicle / Equipment Replacement	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
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



Influence of Planning Processes on the Operating Budget Continued

Name of Plan	Type of Planning Process	Description of Planning Process	Budget Impact
Capital Improvements Plan	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
Land Use Assumptions	Ten-year plan of land use assumptions and infrastructure needs	Identification of residential & non-residential land use development opportunities	Water & sewer capacity plans, debt issues
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.



Key Budget Parameters and Key Assumptions for Fiscal Year 2018-19

Highlights of the Proposed Budget:

3.5% CPI for salaries & 9% increase for medical benefit premiums

14.5% OPEB rate to fully fund the Annual Required Contribution (ARC)

Vision, cell phone, boots and gym reimbursements budgeted in main departments to improve accuracy

New Funds:

Yountville Arts Programs Fund

Measure T Fund

Road Maintenance and Rehabilitation Act (SB1) Fund

Measure T Equivalent Fund

Measure A Maintenance Fund

2017 Lease Revenue Bond Debt Service Fund

Fund Reserves at levels approved by Town Council Policy:

Emergency Reserves – 20% of General Fund expenditures \$1,814,630

Revenue Stabilization – 29% of Projected TOT revenue \$2,000,000

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

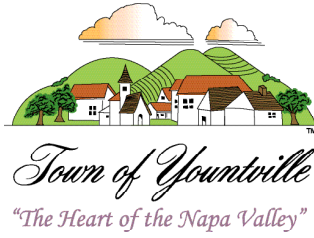
Workers Compensation Self Insured Retention – \$20,000

Proposed Budget includes Additional Reserves for unanticipated expenditures:

Assigned for Budget Contingencies – \$240,000

Assigned for Legal Contingencies – \$250,000

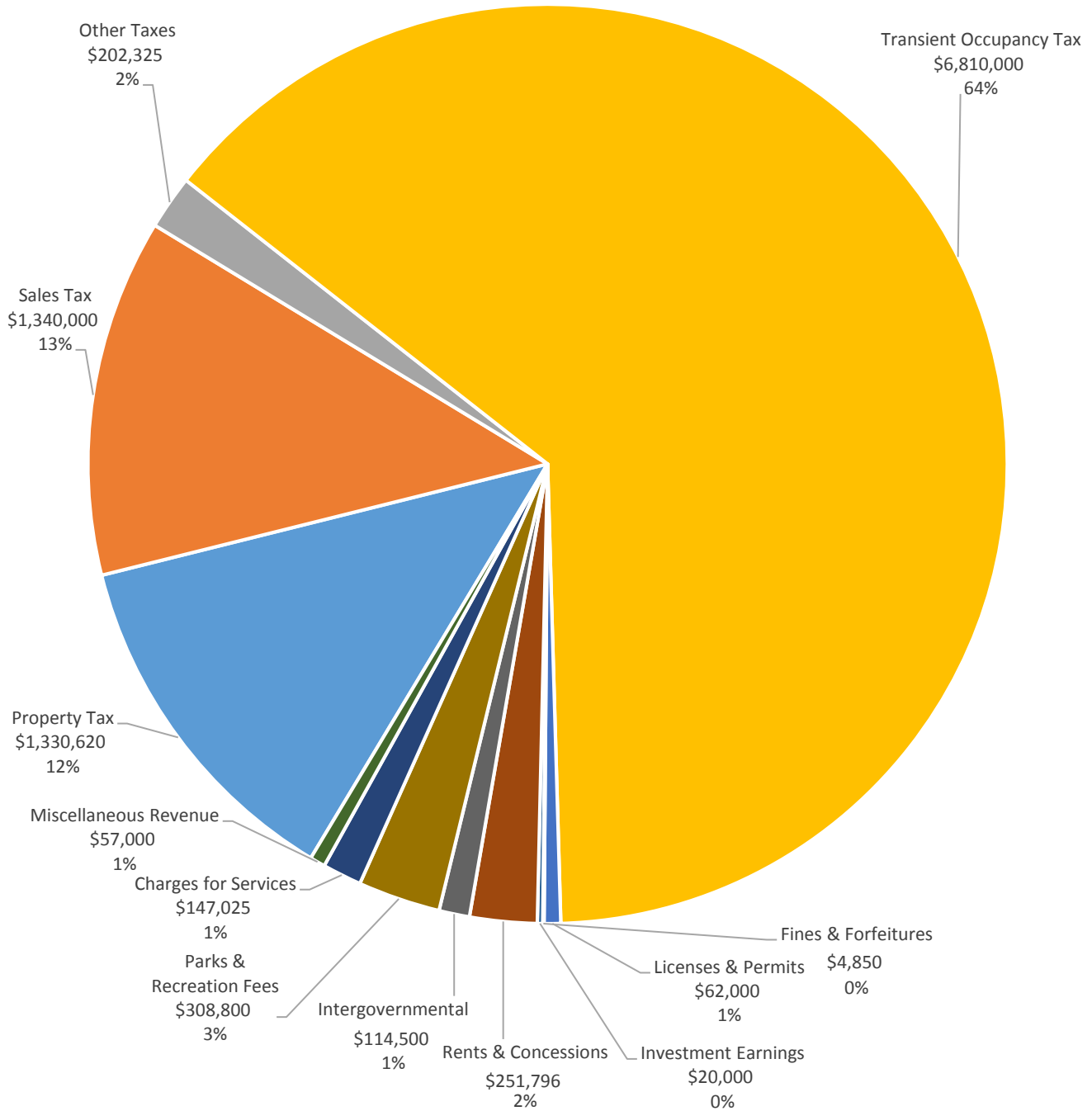
Assigned for Leave Buy-Out – \$250,000



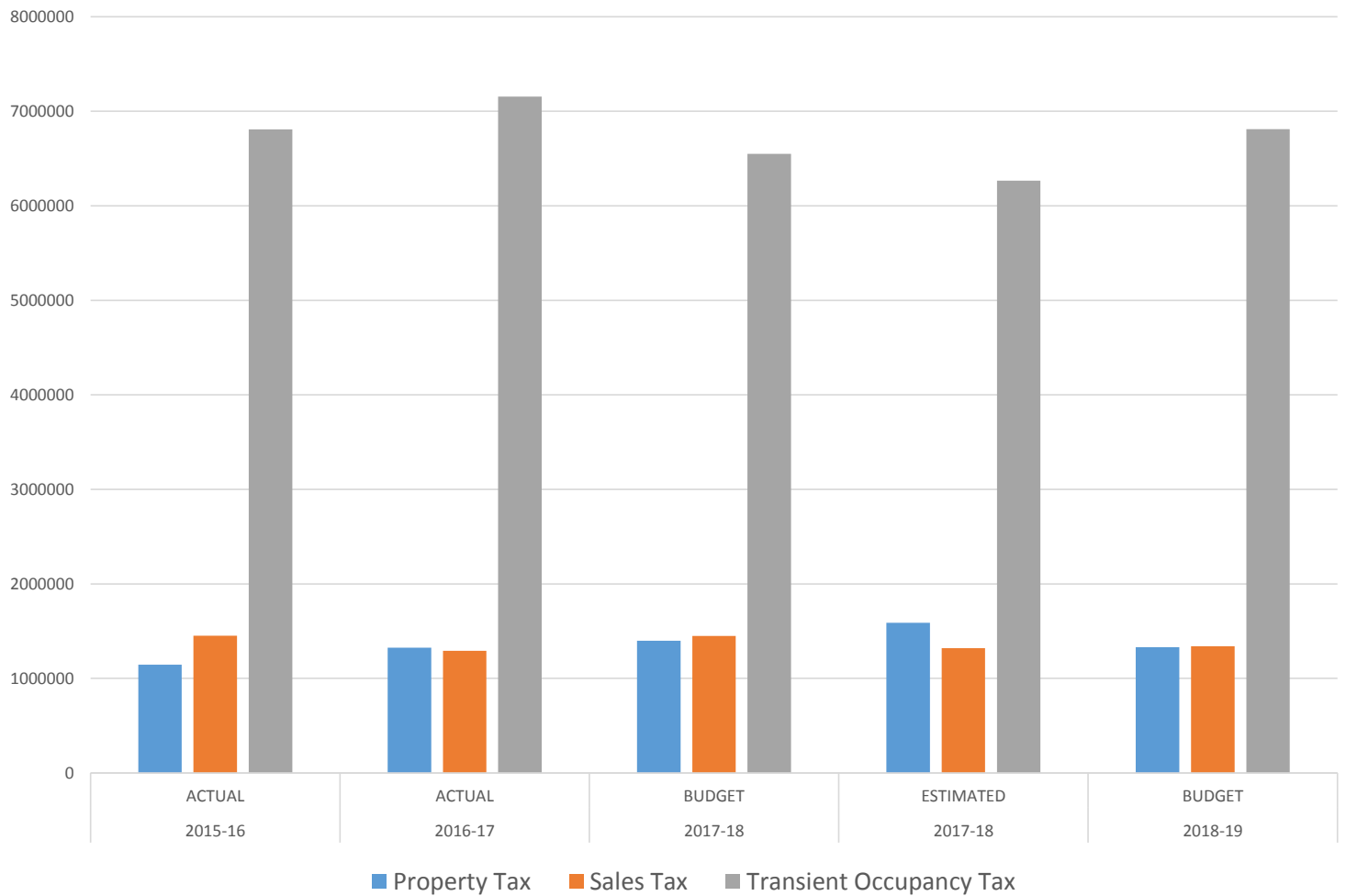
General Fund Summary

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 <i>Estimated</i>	2018-19 Budget
BEGINNING FUND BALANCE	7,012,255	7,655,039	7,629,540	8,946,645	8,120,937
Total Revenue	10,901,025	11,825,931	10,544,966	10,955,611	10,648,916
Total Expenditures	7,280,156	8,262,374	8,665,756	9,293,044	9,078,152
Revenue Less Expenditures (before transfers)	3,620,869	3,563,557	1,879,210	1,662,567	1,570,764
Total Transfers	-2,990,293	-2,271,951	-1,868,750	-2,488,275	-1,440,375
Excess (Deficiency) After Transfers	\$630,577	\$1,291,605	\$10,460	-\$825,708	\$130,389
Ending Fund Balance	7,642,831	8,946,645	7,640,000	8,120,937	8,251,326

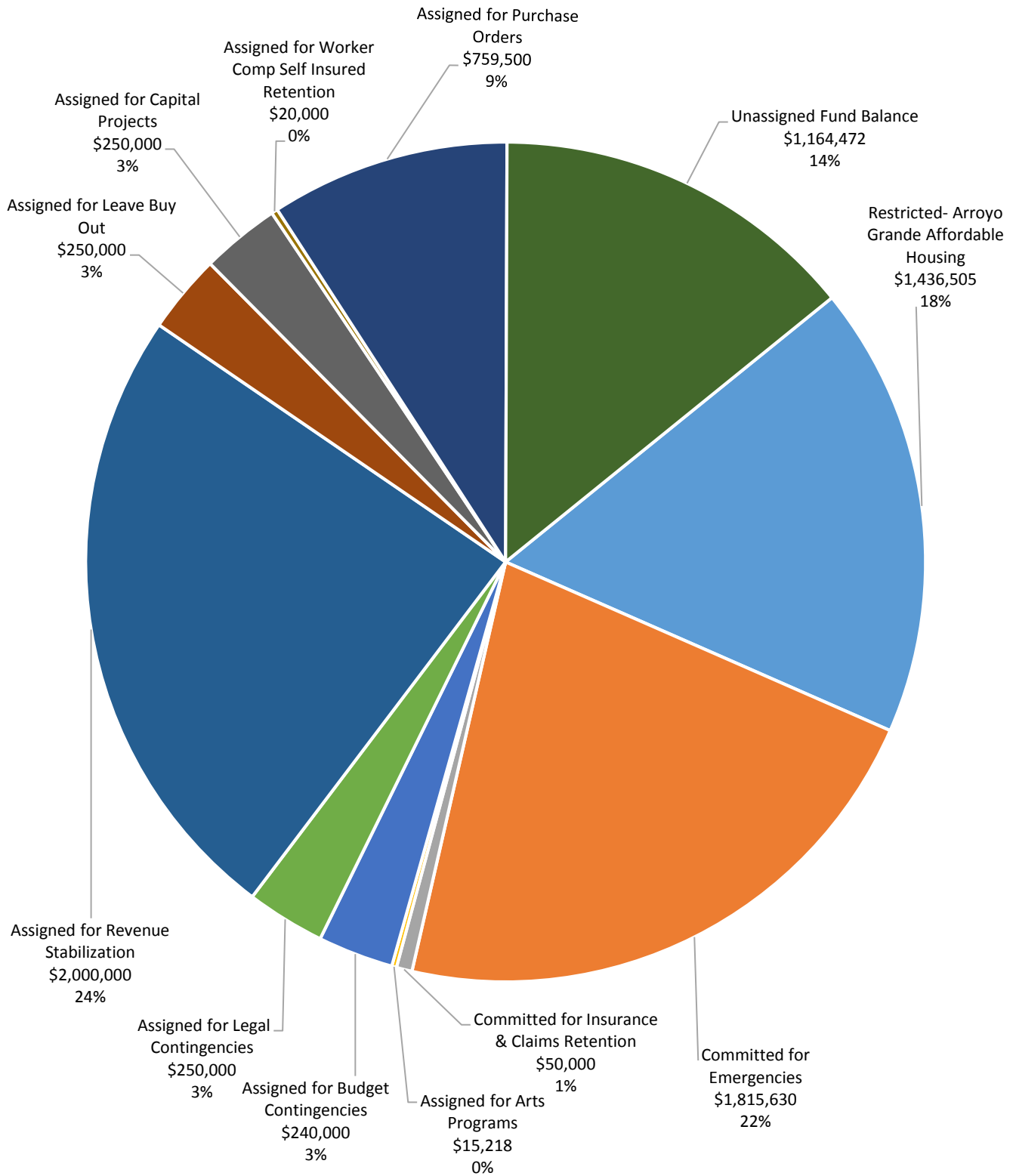
FY 2018-19 General Fund Revenues \$10.6M



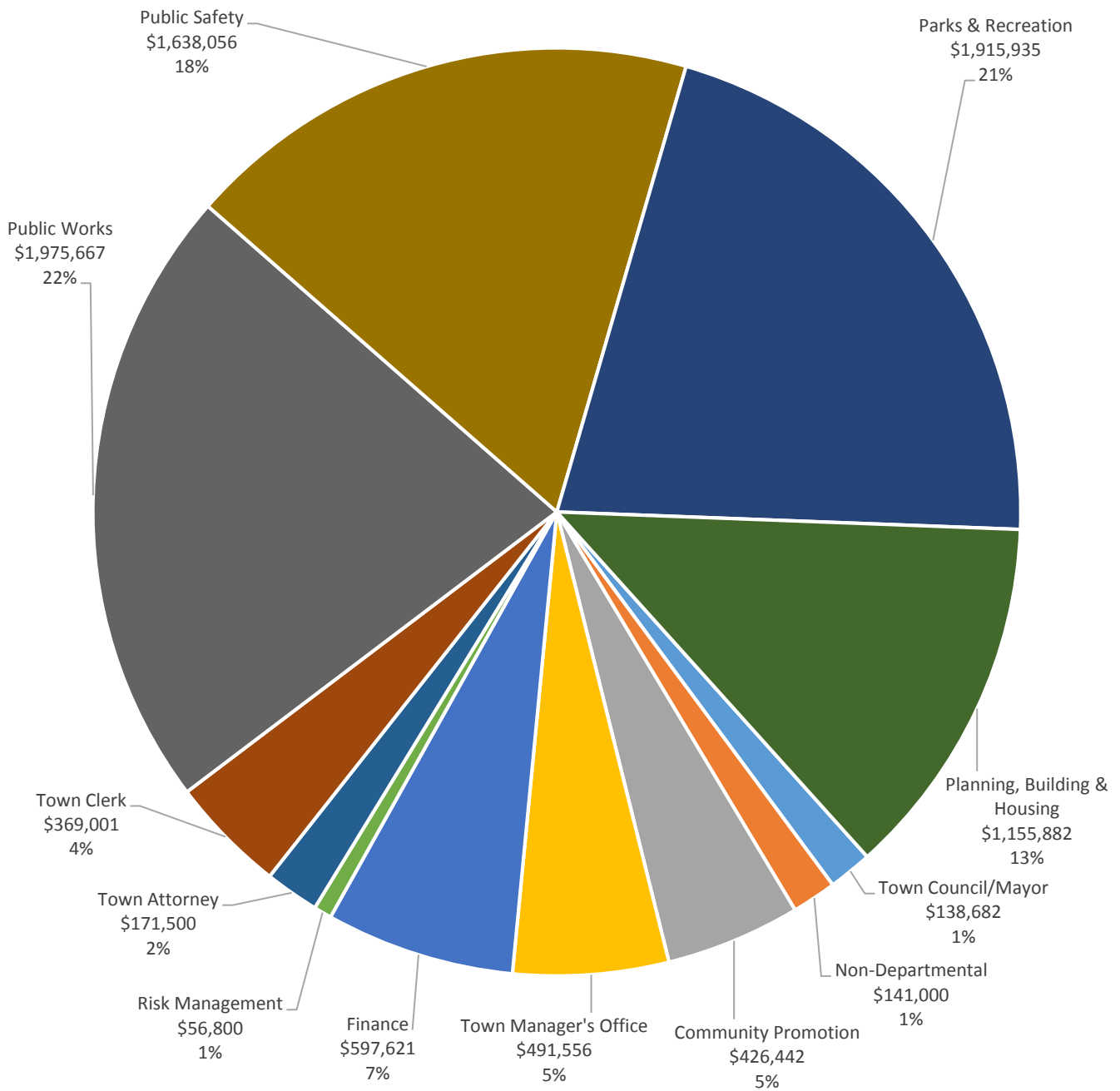
Primary Revenue History Property Tax, Sales Tax and Transient Occupancy Tax



FY 2018-19 General Fund Fund Balance Allocations \$8.2M



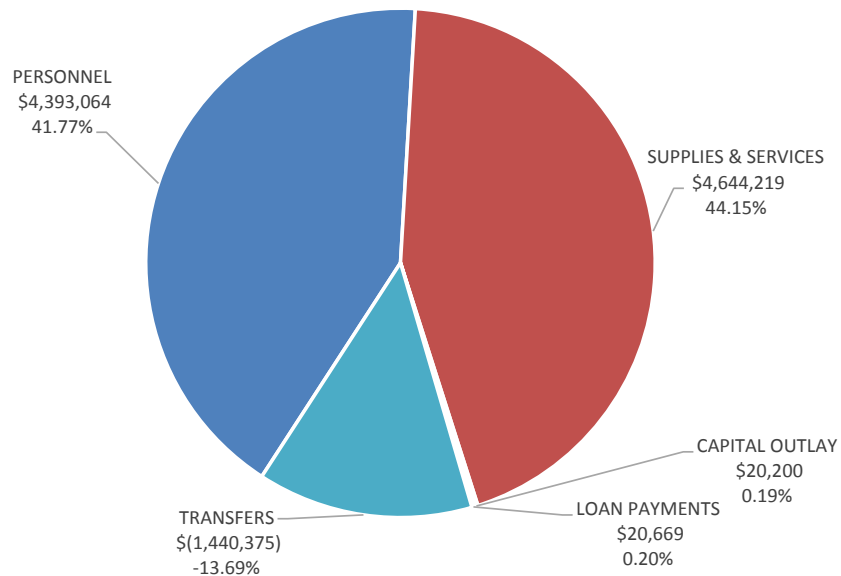
FY 2018-19 General Fund Expenditures
\$9.07M



Town of Yountville
GENERAL FUND
Expenditure Summary by Category

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
Salaries	2,069,886	2,314,572	2,465,739	2,465,739	2,702,860
Benefits	575,383	595,919	753,317	669,447	748,440
Pers Employer Rate	330,463	355,611	421,949	421,949	459,017
Allocations - Wkrs Comp, Liab, OPEB	414,009	377,451	463,900	463,900	482,747
Total Personnel	\$ 3,389,741	\$ 3,643,553	\$ 4,104,905	\$ 4,021,035	\$ 4,393,064
SUPPLIES & SERVICES					
Supplies & Services	1,468,617	2,030,957	1,751,041	1,853,910	1,949,718
Contract Services	2,389,925	2,536,814	2,775,444	3,383,733	2,694,501
Total Supplies & Services	\$ 3,858,543	\$ 4,567,770	\$ 4,526,485	\$ 5,237,643	\$ 4,644,219
CAPITAL OUTLAY					
Capital Outlay	11,203	30,382	13,695	13,695	20,200
Total Capital Outlay	\$ 11,203	\$ 30,382	\$ 13,695	\$ 13,695	\$ 20,200
LOAN PAYMENTS					
Loan Payments	20,669	20,669	20,671	20,671	20,669
Total Loan Payments	\$ 20,669	\$ 20,669	\$ 20,671	\$ 20,671	\$ 20,669
TRANSFERS					
Transfers Out	(3,001,555)	(2,284,974)	(1,879,667)	(2,499,192)	(1,451,708)
Transfers In	11,262	13,022	10,917	10,917	11,333
Total Transfers	\$ (2,990,293)	\$ (2,271,951)	\$ (1,868,750)	\$ (2,488,275)	\$ (1,440,375)
TOTAL EXPENDITURES & TRANSFERS	\$ 4,289,863	\$ 5,990,423	\$ 6,797,006	\$ 6,804,769	\$ 7,637,777

General Fund Expenditure Summary by Category



Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
Salaries						
1001	Town Council/Mayor	30,894	37,020	39,000	39,000	39,000
1101	Town Manager' Office	234,889	235,029	238,410	238,410	242,386
1102	Finance	166,230	177,960	207,209	207,209	238,432
1110	Town Clerk	63,562	108,569	108,000	108,000	141,533
2115	Planning & Building	202,277	271,896	372,430	372,430	423,733
	Public Works	684,312	742,616	722,660	722,660	777,235
	Parks & Recreation	687,723	741,483	778,030	778,030	840,541
	Total Salaries	2,069,886	2,314,572	2,465,739	2,465,739	2,702,860
Benefits						
1001	Town Council/Mayor	25,195	20,731	45,280	45,280	49,040
1101	Town Manager' Office	122,603	120,196	133,214	132,134	120,050
1102	Finance	67,188	69,081	95,827	86,837	110,906
1110	Town Clerk	25,821	39,234	54,452	48,727	58,723
2115	Planning & Building	98,660	127,500	173,314	154,584	194,632
	Public Works	307,416	287,318	342,328	307,218	325,367
	Parks & Recreation	258,964	287,470	330,851	316,616	348,739
	Total Benefits	905,846	951,530	1,175,266	1,091,396	1,207,457
Allocations - Workers Comp, Liability, OPEB						
1001	Town Council/Mayor	1,851	1,369	2,400	2,400	2,442
1101	Town Manager' Office	48,096	46,481	49,030	49,030	50,180
1102	Finance	34,549	31,520	41,730	41,730	47,408
1110	Town Clerk	24,288	20,754	22,360	22,360	23,145
2115	Planning & Building	40,192	45,510	77,180	77,180	87,707
	Public Works	149,370	123,889	145,400	145,400	154,691
	Parks & Recreation	115,663	107,928	125,800	125,800	117,174
	Total Allocations	414,009	377,451	463,900	463,900	482,747
	Total Personnel	\$ 3,389,741	\$ 3,643,553	\$ 4,104,905	\$ 4,021,035	\$ 4,393,064
SUPPLIES & SERVICES						
Supplies & Services						
1010	Non-Departmental	36,331	43,160	77,215	77,402	91,000
1015	Community Promotion	460,866	458,155	379,800	431,070	373,442
1001	Town Council/Mayor	18,919	19,442	48,075	48,075	48,200
1101	Town Manager' Office	51,232	47,431	65,100	61,380	78,950
1102	Finance	64,027	77,766	98,210	102,231	105,275
1103	Risk	41,652	27,438	27,000	27,000	32,000
1105	Attorney	-	-	1,500	1,500	1,500
1110	Town Clerk	10,643	17,037	20,550	18,950	42,800
1500	Housing	2,000	336,241	13,400	13,701	13,400
2115	Planning & Building	123,764	183,887	154,200	155,480	186,410
3200	Law Enforcement	-	119	500	500	500
	Public Works	364,933	459,661	482,525	506,645	546,630
	Parks & Recreation	294,251	360,618	382,966	409,976	429,611
	Total Supplies & Services	1,468,617	2,030,957	1,751,041	1,853,910	1,949,718
Contract Services						
1010	Non-Departmental	68,839	58,531	45,300	45,300	50,000
1015	Community Promotion	156	41,848	52,034	52,034	53,000
1102	Finance	207,904	71,096	97,670	97,670	95,000
1103	Risk	17,218	12,137	19,800	19,800	24,800
1105	Attorney	145,803	195,766	160,000	160,000	170,000
1110	Town Clerk	99,558	121,366	285,300	296,583	102,800
1500	Housing	31,220	7,044	33,450	33,450	35,000
2115	Planning & Building	180,329	329,182	357,000	756,266	215,000
3200	Law Enforcement	900,757	913,508	951,400	951,400	989,223
3201	Fire	474,128	561,714	512,940	651,000	648,333
	Public Works	162,734	104,470	121,100	180,780	142,075
	Parks & Recreation	101,279	120,153	139,450	139,450	169,270
	Total Contract Services	2,389,925	2,536,814	2,775,444	3,383,733	2,694,501

Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
Total Supplies & Services		\$ 3,858,543	\$ 4,567,770	\$ 4,526,485	\$ 5,237,643	\$ 4,644,219
CAPITAL OUTLAY						
1001	Town Council/Mayor	-	418	-	-	-
1010	Non-Departmental	-	-	-	-	-
1102	Finance	-	-	-	-	600
1110	Town Clerk	-	-	1,995	1,995	-
	Public Works	4,967	20,858	4,000	4,000	9,000
	Parks & Recreation	6,236	9,106	7,700	7,700	10,600
Total Capital Outlay		\$ 11,203	\$ 30,382	\$ 13,695	\$ 13,695	\$ 20,200
LOAN PAYMENTS						
	Public Works	20,669	20,669	20,671	20,671	20,669
Total Loan Payments		\$ 20,669	\$ 20,669	\$ 20,671	\$ 20,671	\$ 20,669
TOTAL EXPENDITURES		\$ 7,280,156	\$ 8,262,374	\$ 8,665,756	\$ 9,293,044	\$ 9,078,152

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

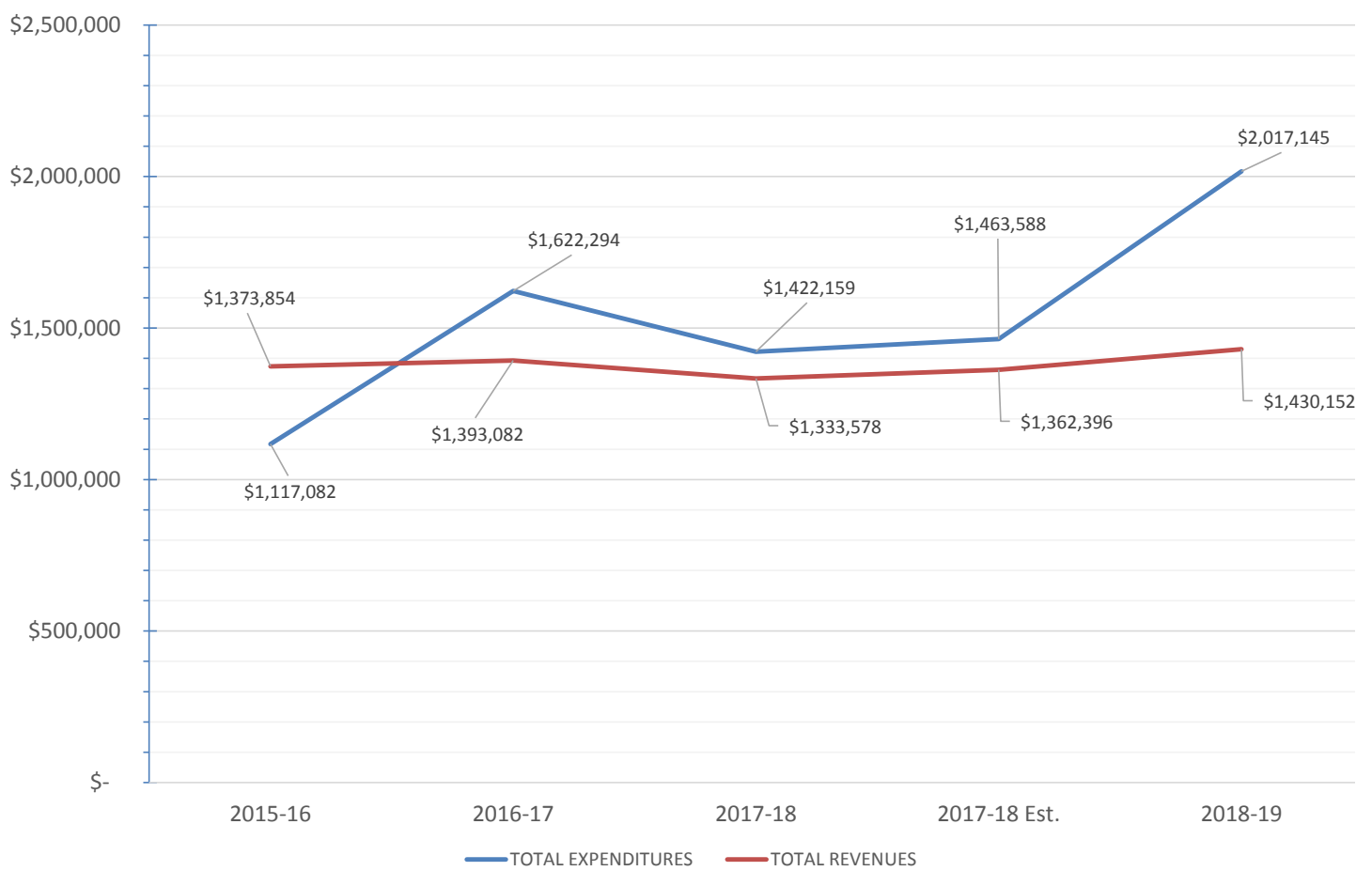
Town of Yountville
MAJOR FUNDS
Department Expenditure Summary

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
General Fund (01)					
Town Council/Mayor	76,858	78,562	134,755	134,755	138,682
Non-Departmental	105,170	101,691	122,515	122,702	141,000
Community Promotion	461,022	500,003	431,834	483,104	426,442
Town Manager' Office	456,820	449,137	485,754	480,954	491,566
Finance	539,898	427,423	540,646	535,677	597,621
Risk	58,869	39,575	46,800	46,800	56,800
Attorney	145,803	195,766	161,500	161,500	171,500
Town Clerk	223,873	306,960	492,657	496,615	369,001
Housing	33,220	343,285	46,850	47,151	48,400
Planning & Building	645,221	957,974	1,134,124	1,515,940	1,107,482
Law Enforcement	900,757	913,627	951,900	951,900	989,723
Fire	474,128	561,714	512,940	651,000	648,333
Public Works	1,694,402	1,759,481	1,838,684	1,887,374	1,975,667
Parks & Recreation	1,464,115	1,626,758	1,764,797	1,777,572	1,915,935
Total General Fund (01)	\$ 7,280,156	\$ 8,261,956	\$ 8,665,756	\$ 9,293,044	\$ 9,078,152
Capital Projects Fund (50)					
Administration	61	35,000	10,000	10,000	10,000
Civic Facilities	525,136	128,694	137,000	214,327	400,000
Community Projects	488,465	122,558	150,000	157,011	225,000
Drainage & Flood Control Projects	4,176,756	31,682	15,000	15,000	15,000
Parks & Recreation Projects	623,590	608,837	220,000	319,642	100,000
Streets & Transportation Projects	322,775	614,278	195,000	290,948	60,000
Total Capital Projects Fund (50)	\$ 6,136,783	\$ 1,541,048	\$ 727,000	\$ 1,006,928	\$ 810,000
Water Operating Fund (61)					
Administration	969,764	1,144,967	1,194,539	1,227,291	1,347,145
Total Water Operating Fund (61)	\$ 969,764	\$ 1,144,967	\$ 1,194,539	\$ 1,227,291	\$ 1,347,145
Water Capital Fund (60)					
Administration	2,868	-	-	-	-
Capital Projects	143,248	477,938	227,620	234,718	670,000
Total Water Capital Fund (60)	\$ 146,116	\$ 477,938	\$ 227,620	\$ 234,718	\$ 670,000
Wastewater Operating Fund (62)					
Administration	1,378,004	1,374,070	1,667,687	1,748,946	1,897,796
Total Wastewater Operating Fund (62)	\$ 1,378,004	\$ 1,374,070	\$ 1,667,687	\$ 1,748,946	\$ 1,897,796
Wastewater Treatment Capital Fund (63)					
Capital Projects	170,524	30,675	253,813	253,773	157,003
Debt Service	53,063	49,506	164,662	164,662	164,661
Total Wastewater Treatment Capital Fund (63)	\$ 223,587	\$ 80,181	\$ 418,475	\$ 418,435	\$ 321,664
Wastewater Collection Capital Fund (64)					
Capital Projects	76,455	91,570	149,872	150,872	158,416
Debt Service	-	-	-	-	-
Total Wastewater Collection Capital Fund (64)	\$ 76,455	\$ 91,570	\$ 149,872	\$ 150,872	\$ 158,416

Town of Yountville
WATER FUNDS SUMMARY
Fiscal Year 2018-19

	2015-16	2016-17	2017-18		2018-19
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (61)	789,990	787,014	780,386	780,386	848,357
NonProfit Sales (61)	92,353	88,003	86,016	86,016	89,027
Commercial Sales (61)	365,984	342,132	345,718	345,718	357,818
Other Services (61)	15,891	27,560	26,503	26,655	35,700
State Revenue (61)	8,191	16,220	5,000	-	-
Miscellaneous (61)	74,811	1,971	-	400	-
System Replacement Fees (60)	87,309	87,361	87,205	87,205	96,000
Water Collection Impact Fees (60/58)	9,033	41,994	-	32,334	-
Investment Earnings	11,317	8,649	7,750	9,500	8,250
Total Revenue	\$ 1,454,879	\$ 1,400,903	\$ 1,338,578	\$ 1,368,214	\$ 1,435,152
EXPENDITURES					
Utility Distribution & Operations (61)	406,817	492,000	605,082	603,514	617,236
Utility Purchase & Conservation (61)	564,374	652,967	589,457	623,777	729,909
Utility Capital Improvements (60)	146,116	477,938	227,620	234,718	670,000
Total Expenditures	\$ 1,117,307	\$ 1,622,905	\$ 1,422,159	\$ 1,462,008	\$ 2,017,145
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	-	-	-	-	7,500
Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	200,000	200,000
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Excess (Deficiency) After Transfers	\$ 337,572	\$ (222,001)	\$ (83,581)	\$ (93,794)	\$ (574,493)

Water Revenues and Expenditures



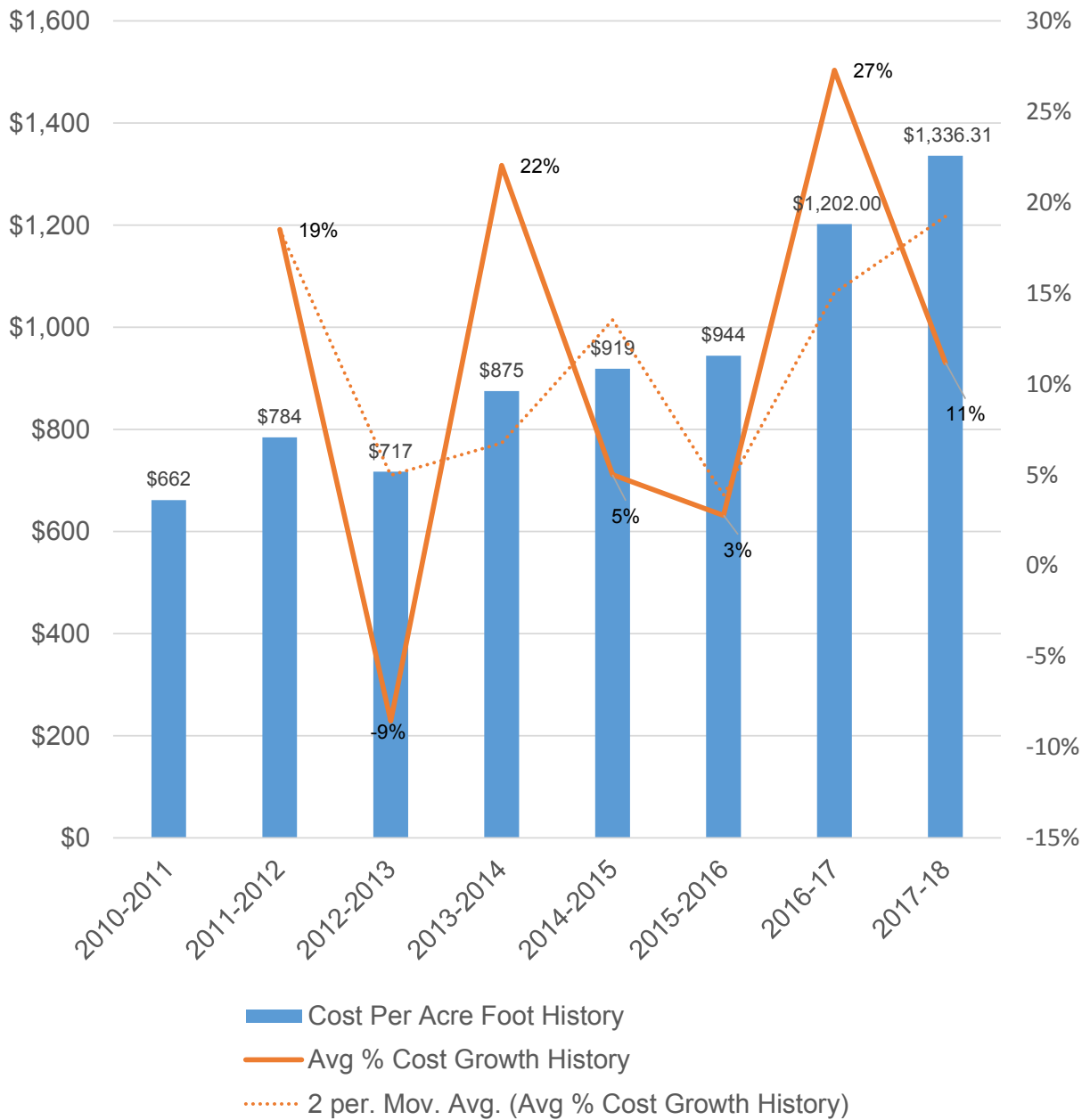
Town of Yountville
WATER
Expenditure Summary by Category

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
Salaries	202,489	236,468	263,610	263,610	293,399
Benefits	41,387	66,081	77,532	66,982	75,202
* PERS Emplr Rate/Pension Expense	20,308	10,752	44,722	44,722	53,044
Allocated - Workers Comp, Liability, OPEB	42,751	44,336	49,870	49,870	53,140
Total Personnel	\$ 306,935	\$ 357,638	\$ 435,734	\$ 425,184	\$ 474,785
SUPPLIES & SERVICES					
Supplies & Services	78,954	76,481	105,600	106,091	117,760
Contract Services	24,085	43,812	45,000	76,016	35,000
Total Supplies & Services	\$ 103,038	\$ 120,293	\$ 150,600	\$ 182,107	\$ 152,760
CAPITAL OUTLAY					
Capital Outlay	146,666	488,989	230,620	237,718	675,000
Total Capital Outlay	\$ 146,666	\$ 488,989	\$ 230,620	\$ 237,718	\$ 675,000
DEBT SERVICE					
Debt Service	4,295	-	-	-	-
Total Debt Service	\$ 4,295	\$ -	\$ -	\$ -	\$ -
WATER PURCHASES					
Water Purchases	495,384	591,645	518,000	553,000	642,000
Total Water Purchases	\$ 495,384	\$ 591,645	\$ 518,000	\$ 553,000	\$ 642,000
DEPRECIATION EXPENSE					
Depreciation Expense	60,763	63,730	87,205	64,000	72,600
Total Depreciation Expense	\$ 60,763	\$ 63,730	\$ 87,205	\$ 64,000	\$ 72,600
TOTAL EXPENSES	\$ 1,117,082	\$ 1,622,294	\$ 1,422,159	\$ 1,462,008	\$ 2,017,145

**Includes adjustment for GASB 68*

Cost Per Acre Foot Water Purchase History

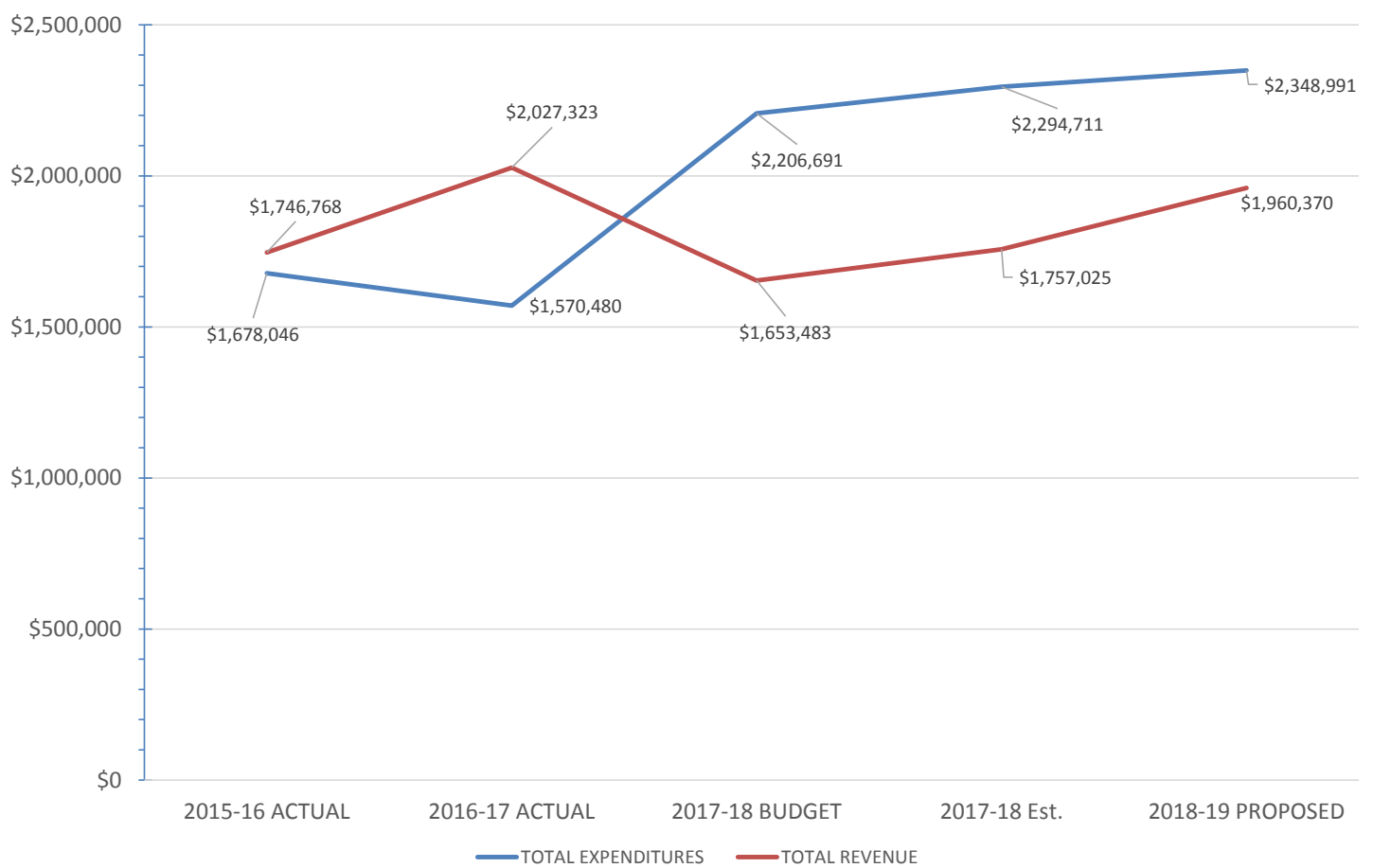
The Town purchases water from the Veterans Home of California. Water purchases are based on actual water use plus a pro-rata share of operating costs. The Veterans Home operates on a cash basis causing shifts in water costs year to year.



Town of Yountville
WASTEWATER FUNDS SUMMARY
Fiscal Year 2018-19

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
REVENUE					
Residential Sales (62)	431,638	431,936	431,222	431,222	514,349
Commercial Sales (62)	532,678	493,677	498,094	498,094	592,837
Veteran's Home (62)	717,289	783,006	622,642	667,141	733,184
Reclaimed Water Sales (62)	45,345	45,699	44,725	47,000	55,000
Sytem Replacement Fees (63)	121,020	121,777	121,496	121,496	138,500
Capital Recovery - Veteran's Home (64)	-	200,000	50,000	50,000	50,000
Allocated Impact Fees (64/65)	12,291	62,499	-	50,835	-
Investment Earnings	7,552	10,568	6,800	10,557	7,500
Total Revenue	\$ 1,867,813	\$ 2,149,162	\$ 1,774,979	\$ 1,876,345	\$ 2,091,370
EXPENDITURES					
Utility Collection Operations (62)	277,981	319,261	422,404	414,664	431,428
Utility Treatment Operations (62)	1,100,023	1,054,809	1,245,283	1,334,282	1,466,368
Utility Treatment Capital Recovery (63)	223,587	80,181	418,475	418,435	321,664
Utility Capital Improvement (64)	76,455	91,570	149,872	150,872	158,416
Total Expenditures	\$ 1,678,046	\$ 1,545,822	\$ 2,236,034	\$ 2,318,253	\$ 2,377,876
Revnues Less Expenditures Before Transfers	\$ 189,767	\$ 603,340	\$ (461,055)	\$ (441,908)	\$ (286,506)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	0	-	-	-	7,500
Transfer to Capital Projects (63)	(50,004)	(50,004)	(50,000)	(50,000)	(300,000)
Capital Recovery - Town (62)	50,004	50,004	50,000	50,000	300,000
Transfer to Wastewater Capital (64)	-	(250,000)	(180,000)	(180,000)	-
Transfer from WW Treatment Capital (63)	-	250,000	180,000	180,000	-
To Debt Service Fund 53 Transfer In / (Out) (64)	-	(89,272)	(29,343)	(29,343)	(28,885)
Total Transfers	\$ -	\$ (89,272)	\$ (29,343)	\$ (29,343)	\$ (21,385)
Excess (Deficiency) After Transfers	189,767	514,068	(490,398)	(471,251)	(307,891)

Wastewater Revenues and Expenditures



Town of Yountville
WASTEWATER
Expenditure Summary by Category

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
Salaries	454,188	472,940	529,342	529,342	579,567
Benefits	109,744	124,302	166,014	132,504	149,327
* PERS Emplr Rate/Pension Expense	54,904	5,727	74,946	74,946	106,164
Allocated - Wkrs Comp, Liab, OPEB	83,296	86,682	102,280	102,280	109,879
Total Personnel	\$ 702,132	\$ 689,650	\$ 872,582	\$ 839,072	\$ 944,937
SUPPLIES & SERVICES					
Supplies & Services	320,159	329,821	389,795	429,043	462,980
Contract Services	115,301	102,304	136,000	145,886	137,000
Total Supplies & Services	\$ 435,461	\$ 432,124	\$ 525,795	\$ 574,928	\$ 599,980
CAPITAL OUTLAY					
Capital Outlay	246,979	135,624	411,685	412,645	323,419
Total Capital Outlay	\$ 246,979	\$ 135,624	\$ 411,685	\$ 412,645	\$ 323,419
DEBT SERVICE					
Debt Service	53,052	49,427	177,187	177,187	177,186
Total Debt Service	\$ 53,052	\$ 49,427	\$ 177,187	\$ 177,187	\$ 177,186
DEPRECIATION					
Depreciation	240,423	238,997	248,785	314,421	332,354
Total Depreciation Expense	\$ 240,423	\$ 238,997	\$ 248,785	\$ 314,421	\$ 332,354
TRANSFERS					
To Debt Service Fund 53 Transfer In / (Out)***	-	(89,272)	(29,343)	(29,343)	(28,885)
Total Transfers	\$ -	\$ (89,272)	\$ (29,343)	\$ (29,343)	\$ (28,885)
TOTAL EXPENDITURES	\$ 1,678,046	\$ 1,456,550	\$ 2,206,691	\$ 2,288,911	\$ 2,348,991

*Includes adjustment for GASB 68

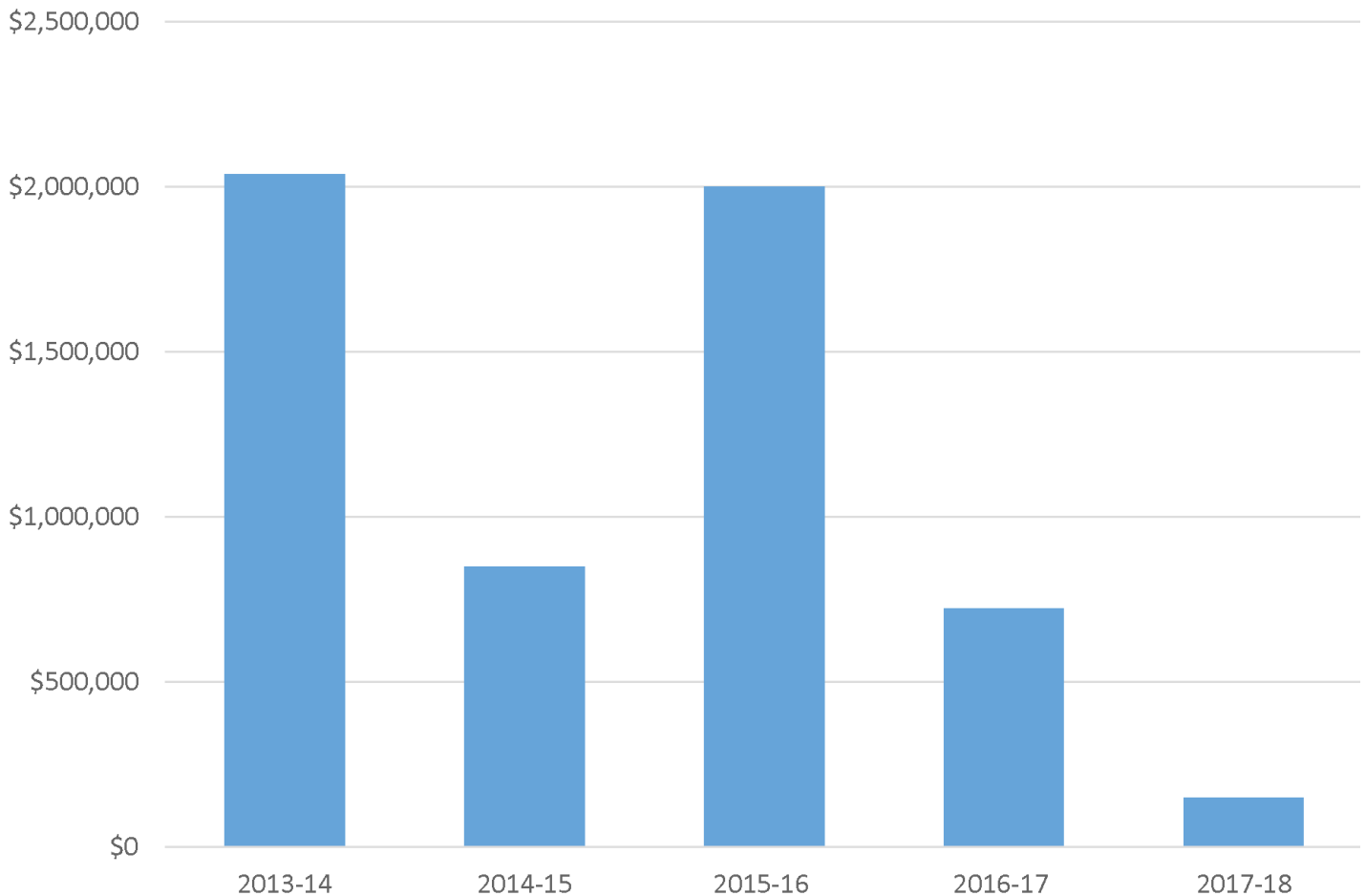
Capital Projects Summary

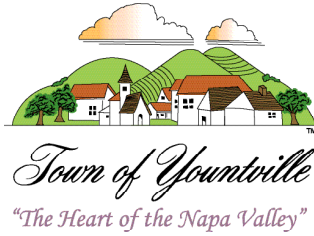
Allocated as follows:

• Civic Facilities	(CF) \$400,000
• Community Projects	(CP) \$225,000
• Drainage and Flood Control	(DF) \$15,000
• Parks and Recreation	(PK) \$100,000
• Streets and Transportation	(ST) \$60,000
FY 2018-19 Total*	\$810,000

* Includes \$10,000 contingency

General Fund Transfers to Capital Improvement Fund (50) 5 Year History, Cumulative: \$5.76 Million





Budget Overview

Section 3

ORGANIZATIONAL INFORMATION

Principal Officials

Board, Committee & Commission Members

Organizational Chart

Service Delivery Summary

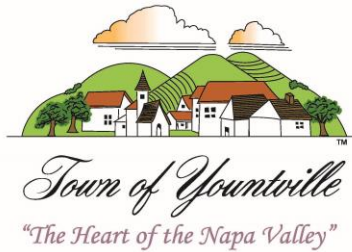
Personnel Authorized Positions & Personnel Allocations

Salary & Benefits Snapshot

Total Salary and Benefit Costs by Department

Monthly Salary Schedule

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Principal Officials

TOWN COUNCIL

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

TOWN ADMINISTRATION

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

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

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

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

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

Member	Appointed	Term Expires
Jarrold Denton	December 1, 2016	July 19, 2018
Barbara Allen	August 4, 2015	July 19, 2018
Kimberly Cook	July 19, 2016	July 19, 2019
Kerrin Laz	July 19, 2016	July 19, 2019
Mikael Tigrett	July 19, 2016	July 19, 2019

Parks & Recreation Advisory Commission – Two Year Terms of Office

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

Member	Appointed	Term Expires
Sandra Fagan	February 7, 2017	January 20, 2019
Kara Scoggins	February 7, 2017	January 20, 2019
Carol Shirmang	January 21, 2018	January 20, 2020
Verlin Chalmers	January 21, 2018	January 20, 2020
Paul Marciniak	January 21, 2018	January 20, 2020
Richard Carvalho (High School Rep)	June 19, 2018	January 20, 2019

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	August 1, 2017	July 21, 2019
James McDonald	August 1, 2017	July 21, 2019
F. J. "Jake" Costa	April 3, 2017	July 21, 2019
Kimberly Cook	June 19, 2018	July 21, 2020
Noel Resnick	June 19, 2018	July 21, 2020
Ronda Schaer	April 3, 2018	July 21, 2020
Aimee Cavenecia	April 3, 2018	July 21, 2020

Yountville Community Foundation – Two-Year Terms of Office

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

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

COUNTYWIDE BOARDS & COMMISSIONS – YOUNTVILLE REPRESENTATIVES

Napa County Local Food Advisory Council

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

Napa County Measure A - Financial Oversight Committee

Member	Appointed	Term Expires
Michael Bunch	June 5, 2018	November 7, 2018 (or when Committee is dissolved)

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

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

Napa Valley Transportation Agency (NVTa) - Citizen Advisory Committee

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

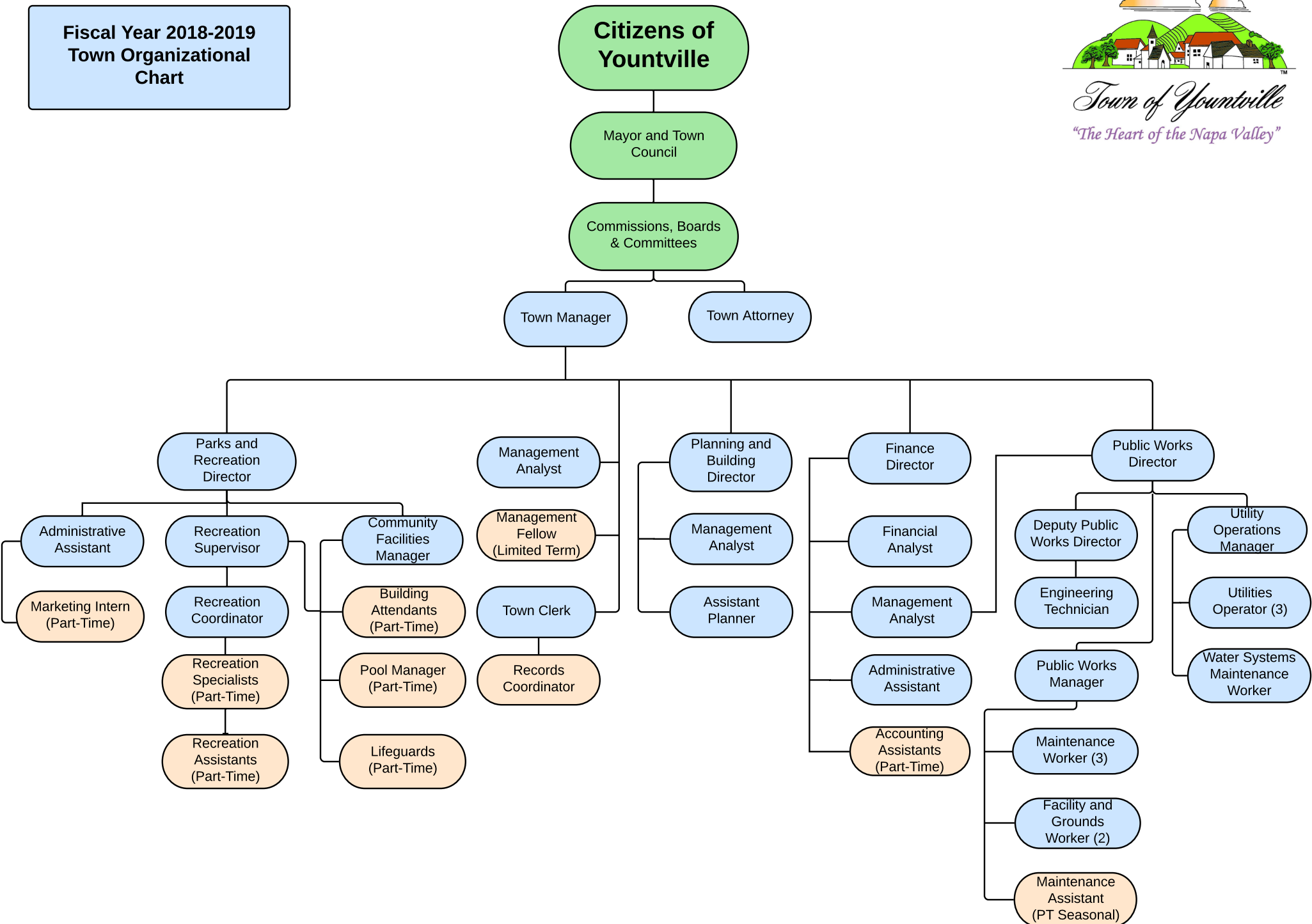
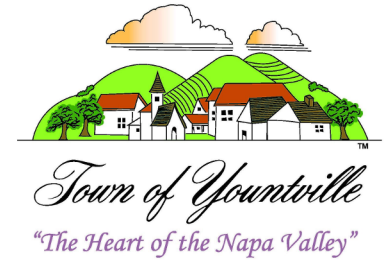
Napa County Library Commission

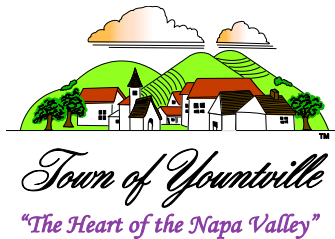
Member	Appointed	Term Expires
Scott Owens, Jr.	January 16, 2018	January 31, 2021

Napa County Mosquito Abatement District

Member	Appointed	Term Expires
Kerri Dorman, Council Member	December 5, 2017	December 31, 2019

**Fiscal Year 2018-2019
Town Organizational
Chart**





Town of Yountville Service Delivery Summary

The Town of Yountville is a small but full-service community of 2,933 residents delivering a very broad, comprehensive and high-quality range of municipal services to its residents and visitors; the Town has a permanent staffing of 30 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:

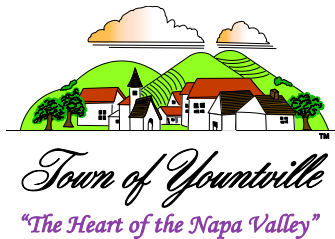
- Law Enforcement Services provided by Napa County Sheriff Department.
- Fire and Emergency Medical Services provided by Napa County/CalFire.
- Elections, Tax assessment and collection services provided by Napa County.
- Yountville Housing Authority management services provided by the City of Napa.
- Additional Library services with Napa County Library.
- 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.
- Specialized maintenance for the Community Center and Community Pool.
- 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 2018-19

DEPARTMENT	2015-16	2016-17	2017-18	2018-19
Town Manager's Office	2.60	2.60	2.32	2.25
Finance	1.35	1.35	1.75	1.83
Town Clerk	1.05	1.05	1.00	1.00
Planning & Building	2.08	2.85	3.48	3.50
Public Works Admin. & Engineering	3.03	2.80	2.70	2.72
Public Works Government Buildings	1.23	1.20	1.30	1.30
Public Works Streets	1.85	1.65	1.55	1.55
Public Works Parks	1.80	1.65	2.65	2.65
Parks & Recreation Admin. & Services	1.70	1.62	1.62	1.62
Camp Program	0.42	0.37	0.37	0.37
Pool	0.42	0.40	0.40	0.40
Community Center	1.20	1.17	1.30	1.30
After School Program	0.80	0.77	0.77	0.77
Leisure Programs	0.82	0.77	0.77	0.77
Teen Programs	0.05	-	-	-
Sports Programs	0.32	0.27	0.27	0.27
Community Events	-	0.34	0.34	0.34
Water Utility Operations	1.93	1.90	1.83	1.81
Water Purchases & Conservation	0.28	0.33	0.30	0.30
Wastewater Utility Operations	1.14	1.18	1.25	1.24
Wastewater Treatment	<u>3.87</u>	<u>3.75</u>	<u>4.05</u>	<u>4.04</u>
TOTAL FTE ALLOCATION	27.92	28.00	30.00	30.00

Town of Yountville												
PERSONNEL AUTHORIZED POSITIONS AND ALLOCATIONS												
Fiscal Year 2018-19												
Title	Town Mgr.	Finance	Clerk	Planning	PW Eng & Admin	Streets	Parks Maint	Govt Bldg	Pk&Rec Admin & Services	Camp	Pool	Community Center
	01-1101	01-1102	01-1110	01-2115	01-4301	01-4305	01-4320	01-4325	01-5405	01-5406	01-5407	01-5408
Administrative Assistant (Park & Rec.)									0.4500	0.0500	0.0500	0.0500
Town Hall Administrative Assistant	0.1000	0.1000	0.1000	0.3000	0.1000							
Assistant Planner				1.0000								
Community Facilities Manager									0.1400		0.1500	0.7000
Deputy Public Works Director					0.7500							
Engineering Technician					0.7500							
Facility & Grounds Worker						0.3500	0.3500	0.2500			0.0250	0.0250
Facility & Grounds Worker						0.0500	0.9500					
Finance Director		0.5000			0.0500				0.0250			0.0250
Management Analyst (Finance)	0.1000	0.6000		0.0500					0.0500			0.0500
Management Analyst (HR/IT)	0.6000	0.2000		0.0500	0.0700				0.0500			
Maintenance Worker							0.1500	0.5000			0.1000	0.2500
Maintenance Worker						0.7000	0.2500	0.0500				
Maintenance Worker						0.0750	0.6500	0.2500			0.0250	
Management Fellow	1.0000											
Parks & Recreation Director									0.8000	0.0200	0.0200	0.0700
Planning Director				1.0000								
Management Analyst (Planning)				1.0000								
Public Works Director					0.4000	0.0500	0.0500					
Public Works Manager					0.1000	0.3000	0.2500	0.2500			0.0250	0.0750
Management Analyst (PW/Finance)		0.3500			0.3500							
Recreation Coordinator										0.3000		
Recreation Supervisor									0.0500			
Town Clerk	0.1000		0.9000									
Town Manager	0.3500	0.0750		0.1000	0.1000				0.0500			0.0500
Utilities Manager					0.0500							
Utility Operator												
Utility Operator												
Utility Operator						0.0250						
Water Systems Maintenance Worker												
Total FTE Per Department	2.25	1.83	1.00	3.50	2.72	1.55	2.65	1.30	1.62	0.37	0.40	1.30

Town of Yountville									
PERSONNEL AUTHORIZED POSITIONS AND ALLOCATIONS									
Fiscal Year 2018-19									
Title	After School	Leisure Programs	Community Events	Sports Programs	Water O/M	Water Purchases	WW O/M	WWJTP Tmt	Total FTE
	01-5409	01-5410	01-5413	01-5412	61-4505	61-4507	62-4510	62-4515	
Administrative Assistant (Park & Rec.)	0.1000	0.2000	0.0500	0.0500					1.0000
Town Hall Administrative Assistant					0.1000		0.1000	0.1000	1.0000
Assistant Planner									1.0000
Community Facilities Manager			0.0100						1.0000
Deputy Public Works Director					0.0500	0.0500	0.0500	0.1000	1.0000
Engineering Technician					0.1000		0.0500	0.1000	1.0000
Facility & Grounds Worker									1.0000
Facility & Grounds Worker									1.0000
Finance Director					0.2500		0.0750	0.0750	1.0000
Management Analyst (Finance)					0.0500		0.0500	0.0500	1.0000
Management Analyst (HR/IT)					0.0100		0.0100	0.0100	1.0000
Maintenance Worker									1.0000
Maintenance Worker									1.0000
Maintenance Worker									1.0000
Management Fellow									1.0000
Parks & Recreation Director	0.0200	0.0200	0.0300	0.0200					1.0000
Planning Director									1.0000
Management Analyst (Planning)									1.0000
Public Works Director					0.1500	0.1000	0.0500	0.2000	1.0000
Public Works Manager							-		1.0000
Management Analyst (PW/Finance)					0.1000			0.2000	1.0000
Recreation Coordinator	0.6500		0.0500						1.0000
Recreation Supervisor		0.5500	0.2000	0.2000					1.0000
Town Clerk									1.0000
Town Manager					0.1250		0.0500	0.1000	1.0000
Utilities Manager					0.0500		0.1000	0.8000	1.0000
Utility Operator					0.0500		0.1500	0.8000	1.0000
Utility Operator					0.0500		0.2000	0.7500	1.0000
Utility Operator					0.0250		0.2000	0.7500	1.0000
Water Systems Maintenance Worker					0.7000	0.1500	0.1500		1.0000
Total FTE Per Department	0.77	0.77	0.34	0.27	1.81	0.30	1.24	4.04	30.0000

Town of Yountville Salary and Benefits Snapshot

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

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

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

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

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

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

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

Sick Leave Accrual: 8 hours per month

Holidays: 11 Holidays per year

Float Holidays: 24 hours per FY

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

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

Sick leave to Service Credit: All members eligible

Employee Contribution: Employee contributes 8% PERS

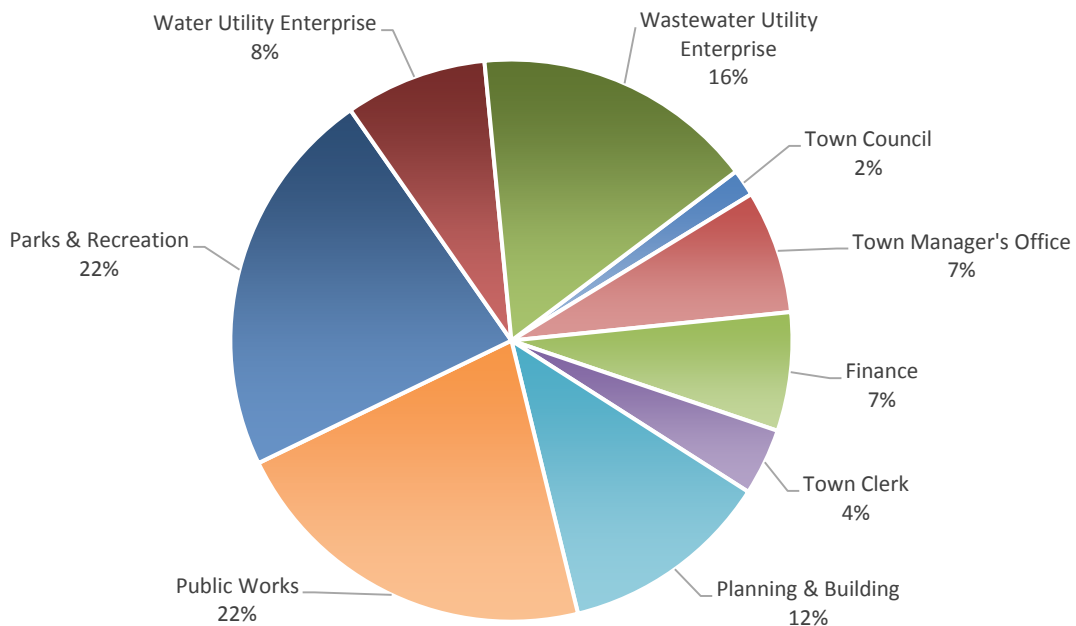
Retiree Health Insurance: Retiree medical available and subject to Town's vesting schedule.

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

Town of Yountville
Total Salary and Benefit Costs by Department
Fiscal Year 2018-19

Town Council		90,482
Town Manager's Office		412,616
Finance		396,746
Town Clerk		223,401
Planning & Building		706,072
Public Works Administration/Engineering	537,081	
Public Works Streets Maintenance	231,211	
Public Works Parks Maintenance	326,513	
Public Works Government Buildings	162,488	
Public Works		1,257,293
Parks & Recreation Administration & Services	420,798	
Parks & Recreation Day Camp Programs	90,066	
Parks & Recreation Pool & Aquatics	122,291	
Parks & Recreation Community Center	245,145	
Parks & Recreation After School Program	133,508	
Parks & Recreation Leisure Programs	151,920	
Parks & Recreation Sports Programs	64,452	
Parks & Recreation Community Events	70,200	
Parks & Recreation Yountville Arts Program	8,074	
Parks & Recreation		1,306,454
Water Utility Operation & Distribution	409,946	
Water Purchases & Conservation	64,839	
Water Utility Enterprise		474,785
Wastewater Collections	236,624	
Wastewater Treatment Plant	708,313	
Wastewater Utility Enterprise		944,937
Total Town Salary & Benefit Costs		\$ 5,812,786

FY 2018-19 Salary & Benefits by Department \$5,812,786



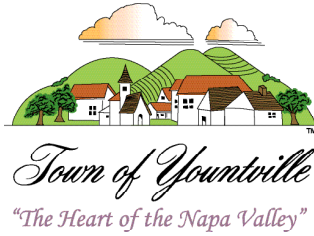
**Town of Yountville
Monthly Salary Schedule
Effective July 1, 2018**

Classification	A	B	C	D	E
Accounting Assistant	4,247.97	4,461.38	4,682.83	4,914.36	5,159.97
Accounting Technician I	4,997.64	5,247.52	5,509.90	5,785.39	6,074.66
Accounting Technician II	5,509.90	5,785.39	6,074.66	6,378.41	6,682.13
Administrative Assistant I	4,029.34	4,230.82	4,442.35	4,664.47	4,897.69
Administrative Assistant II	4,664.47	4,897.69	5,142.59	5,399.72	5,669.69
Assistant Planner	5,948.93	6,246.39	6,558.70	6,886.63	7,230.97
Associate Planner	7,542.51	7,919.62	8,315.61	8,731.38	9,167.95
Comm. Facilities Supervisor	5,076.92	5,330.76	5,597.30	5,877.16	6,171.03
Comm. Facilities Manager	5,886.73	6,181.06	6,490.11	6,814.62	7,155.35
Deputy Public Works Director	8,221.44	8,632.52	9,064.14	9,517.35	9,993.21
Engineering Technician	5,156.01	5,413.81	5,684.51	5,968.73	6,267.17
Facility & Grounds Worker	3,713.41	3,899.09	4,094.04	4,298.74	4,513.68
Financial Analyst/Accountant I	6,449.22	6,771.67	7,110.26	7,465.78	7,839.06
Financial Analyst/Accountant II	7,839.06	8,231.00	8,642.55	9,074.68	9,528.52
Maintenance Worker I	4,126.01	4,332.30	4,548.91	4,776.37	5,015.19
Maintenance Worker II	5,015.19	5,265.95	5,529.25	5,805.71	6,095.99
Management Analyst	6,449.22	6,771.67	7,110.26	7,465.78	7,839.06
Sr. Management Analyst	7,839.06	8,231.00	8,642.55	9,074.69	9,528.52
Management Fellow	56,658.27	Year One	62,324.09	Year Two	
Office Assistant I	2,053.52	2,156.20	2,264.91	2,377.66	2,496.44
Office Assistant II	2,569.14	2,693.74	2,828.63	2,971.57	3,118.54
PW Supervisor	6,449.22	6,771.67	7,110.26	7,465.78	7,839.06
PW Manager	7,839.06	8,231.00	8,642.55	9,074.69	9,528.52
Recreation Coordinator	4,320.79	4,536.82	4,763.65	5,001.84	5,251.92
Recreation Supervisor	5,076.92	5,330.76	5,597.30	5,877.16	6,171.03
Recreation Manager	5,886.73	6,181.06	6,490.11	6,814.62	7,155.35
Town Clerk I	6,594.00	6,923.70	7,269.90	7,633.38	8,015.05
Town Clerk II	7,652.54	8,035.15	8,436.92	8,858.76	9,301.71
Utilities Operator in Training	4,056.88	4,259.72	4,472.71	4,696.34	4,931.15
Utilities Operator I	4,472.71	4,696.34	4,931.16	5,177.71	5,436.60
Utilities Operator II	5,436.60	5,708.45	5,993.85	6,293.56	6,608.23
Utilities Operations Supervisor	6,449.22	6,771.67	7,110.26	7,465.78	7,839.06
Utilities Operations Manager	7,839.06	8,231.00	8,642.55	9,074.69	9,528.52
Water System Maint. Worker I	4,472.71	4,696.34	4,931.16	5,177.71	5,436.60
Water System Maint. Worker II	5,436.60	5,708.45	5,993.85	6,293.56	6,608.23
Executive Management	Entry	Control Point		Top	
Town Manager		18,145.78			
Finance Director	10,464.00	11,626.52		14,707.32	
Parks & Recreation Director	10,464.00	11,626.52		14,707.32	
Planning and Building Director	10,464.00	11,626.52		14,707.32	
Public Works Director	11,373.43	12,637.05		15,986.07	

Part Time Classifications, Hourly Wage Rates					
Effective January 1, 2018					
Position	A	B	C	D	E
Recreation Specialist	17.00	17.80	18.64	19.52	20.45
Recreation Assistant I	11.00	11.76	12.30	12.87	13.46
Recreation Assistant II	13.46	14.08	14.74	15.42	16.15
Pool Manager	17.25	18.06	18.92	19.81	20.75
Senior Lifeguard	14.25	14.91	15.61	16.35	17.11
Water Safety Instructor	13.00	13.60	14.23	14.89	15.59
Lifeguard	11.75	12.29	12.85	13.44	14.07
Pool Attendant	11.00	11.50	12.03	12.58	13.16
Building Attendant	14.50	15.18	15.88	16.63	17.41
Maintenance Assistant I	11.20	11.71	12.25	12.81	13.40
Maintenance Assistant II	13.75	14.38	15.05	15.76	16.49
Intern I	13.00	14.65	15.88	17.18	18.54
Intern II	17.00	18.35	19.77	21.26	22.82

Town of Yountville				
Part Time Salaries by Department *				
Fiscal Year 2018-19				
	2015-16	2016-17	2017-18	2018-19
	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Town Manager's Office	437	2,500	2,500	-
Finance	4,207	10,000	6,819	8,925
Town Clerk	268	-	-	29,722
Planning & Building	72	-	-	-
Public Works Admin. & Engineering	-	-	-	-
Public Works Streets Maintenance	5,188	10,820	-	-
Public Works Parks Maintenance	39,284	43,280	23,040	25,000
Public Works Government Buildings	-	-	-	-
Parks & Recreation - Admin. & Services	19,904	25,500	29,500	29,000
Parks & Rec - Day Camp Programs	40,799	34,800	40,000	46,000
Parks & Rec - Pool	55,119	47,000	55,000	59,000
Parks & Rec - Community Center	14,801	17,000	19,500	24,000
Parks & Rec - After School Programs	33,303	44,000	50,600	50,600
Parks & Rec - Leisure Programs	13,403	19,100	20,000	24,000
Parks & Rec - Teen Programs	37	-	-	-
Parks & Rec - Sports Programs	12,387	16,960	14,000	17,000
Parks & Rec - Community Events	-	7,500	12,000	14,000
Parks & Rec - Yountville Arts Program	-	-	-	7,500
Water Utility Operations & Distribution	5,862	24,400	27,280	27,280
Wastewater Utility Collections System	3,271	12,200	18,051	18,051
Wastewater Treatment Operations	3,272	12,200	17,051	17,051
Total Part Time Salaries	251,614	327,260	335,341	397,129
*Includes seasonal and regular part time salaries				





Budget Overview

Section 4

TOWN FISCAL POLICIES

Budget Adoption Resolution

Financial Policies

Investment Policy

Use of Long-Term Debt Policy & Legal Debt Margin

OPEB Funding Policy

OPEB Trust Investment Policy

Fund Balance Policy

Utility Enterprise Fund Rate Philosophy

Use of Drought Water Reserve Bank Policy

Appropriations (Gann) Limit Calculation

Town of Yountville

Resolution Number 18-3495

Adopting and Approving the Operating Budget, Appropriations (Gann) Limit for Fiscal Year 2018-19, Salary Ranges and Reaffirming 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 6, 2018, 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 8 and May 22, 2018.
- 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 2018-19 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 reviewing the prior year Appropriation Limit calculations over the last ten years, certain years used lower growth factors and there were several calculation corrections which resulted in a cumulative increase in a revised FY 16-17 Appropriations Limit of \$225,920. In the computation of the Appropriation Limit the Town selected the percentage change in population for Napa County and the change in growth in per capita personal income, as provided by the State of California Department of Finance.

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

- 1. The Town Council hereby approves and adopts the Operating Budget for Fiscal Year 2018-19 for the Town of Yountville, including the Town's fiscal policies which are listed in this resolution and included and referenced as a part of the proposed budget document. All future fiscal and budget related policies that may be adopted by the Council will be included or referenced in future budget documents.
- 2. The Town hereby established and approves the fiscal year 2018-19 Appropriations Limit as follows:
 - (a) The FY 16-17 Adopted Appropriations Limit of \$7,626,611 is hereby adjusted due to recalculation of growth factors used from FY 08-09 to a revised FY 16-17 Appropriations Limit of \$7,852,531 including the voter approved override of \$1,500,000.

(b)The annual adjustment factors used to calculate the FY 18-19 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 3.67% and January 2018 estimated change in Napa County population of .35%

(c)The FY 18-19 Appropriations Limit shall be \$8,329,979 including the voter approved override of \$1,500,000.

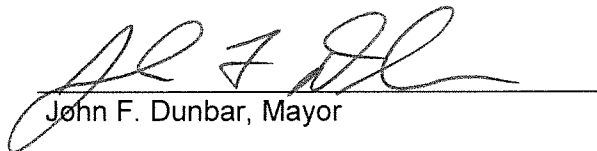
(d)The FY 18-19 appropriations subject to the Appropriations Limit is \$7,794,523.

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.

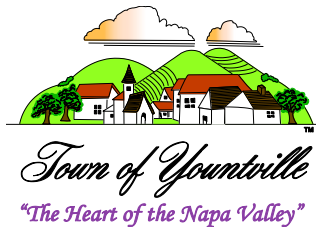
PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 19th day of June, 2018 by the following vote:

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


John F. Dunbar, Mayor

ATTEST:


Michelle Dahme, CMC
Town Clerk



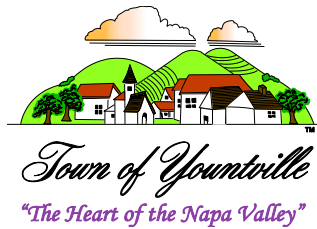
Town of Yountville Financial Policies

Revenue:

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

Budgeting and Expenditures:

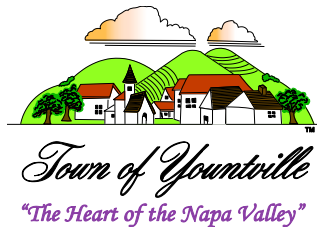
- The Town Council shall adopt an annual balanced budget effective from July 1 to June 30 each fiscal year. A balanced budget requires current year operating expenses and transfers for debt service and capital expenditures to be fully funded by current year revenues and other designated available funding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



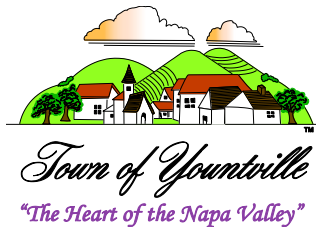
- Personnel costs (salaries and benefits) will be budgeted in the Town's primary operating funds: General Fund, Water Enterprise and Wastewater Enterprise.
- The annual budget will include a nominal \$45,000 Designated Contingency for non-recurring, unanticipated expenditures. The Town Manager may approve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

Capital Improvements:

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



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



Town of Yountville Investment Policy

1. Policy:

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

2. Scope:

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

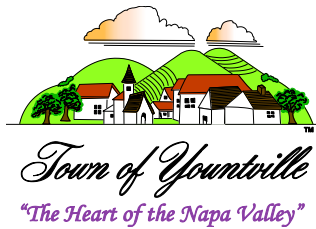
- General Fund
- Enterprise Funds
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Agency Funds

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

3. Prudence:

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

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



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

4. Objective:

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

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

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

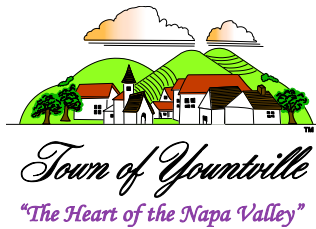
4.3. Return: The Town of Yountville's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Town's investment risk constraints and the cash flow characteristics of the portfolio.

5. Delegation of Authority:

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

6. Ethics and Conflicts of Interest:

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



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

7. Authorized Financial Dealers and Institutions:

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

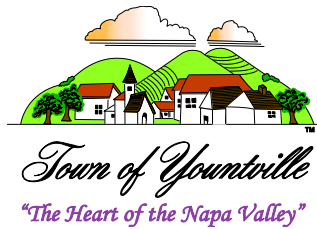
All financial institutions, dealers and cash managers who desire to become qualified bidders for investment transactions must supply the Town with the following: audited financial statements, proof of National Association of Security Dealers certification when applicable, completed questionnaire and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

8. Authorized Investments and Limitations on Investments:

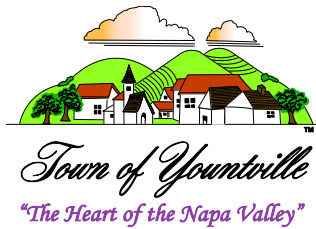
Investment of Town funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

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

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



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



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

11. California Asset Management Program (CAMP).

9. Ineligible Investments:

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

10. Safekeeping and Custody:

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

11. Percentage Limitations:

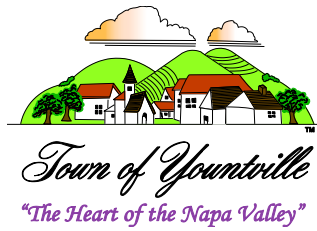
Where a section specifies a percentage limitation for a particular category or investments, that percentage is applicable only at the date of purchase. Where a section does not specify a limitation on the term or remaining maturity at the time of the investment, no investment shall be made in any security,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

12. Reporting Requirements:

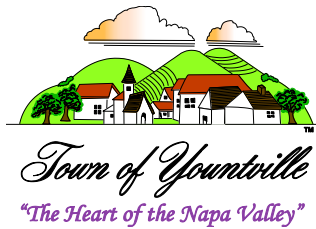
The Treasurer shall annually render to the Town Council a statement of investment policy, which the Council shall review and approve at a public meeting. The Council at a public meeting shall also review and approve any changes to the policy.

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

- Description of investment instrument
- Issuer name



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

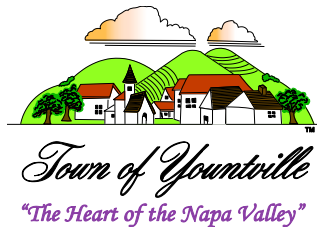


Town of Yountville Use of Long-Term Debt Policy

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

General Practices:

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



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

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

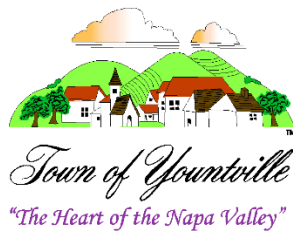
Town of Yountville
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	Assessed Valuation (1)	Ratio Applied as % of Assessed Value	Legal Debt Limit Margin	Total Debt Subject to Limit	Debt Subject to Limit as % of Debt Limit
2009	431,452,228	3.75%	16,179,459	-	0.00%
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%

Legal Debt Limit Margin Calculation for 2018-19:

Assessed value (1)	\$ 863,668,130
Legal Debt Limit Margin (3.75% of assessed valuation)	\$ 32,387,555
Less: Debt Subject to Limit	
2013 Lease Revenue Bonds	2,815,000
2017 Lease Revenue Bonds	8,500,000
State of CA Energy Resources Loan	86,396
Total Debt Subject to Legal Debt Limit	\$ 11,401,396
Legal Debt Limit Margin less Current Debt	\$ 20,986,159

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



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

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

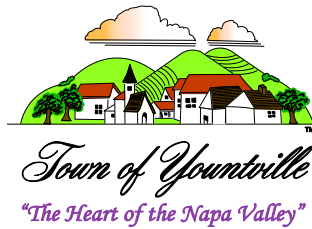
The Town Council approved an updated OPEB funding policy with the adoption of Resolution Number 3006-11 on December 6, 2011 approving the following payroll allocation rates and funding:

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

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

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

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



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

Overview:

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

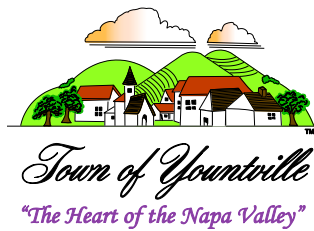
1. Stating in a written document your attitudes, expectations, objectives and guidelines for the investment of all assets.
2. Setting forth an investment structure for managing your portfolio. This structure includes various asset classes, investment management styles, asset allocation and acceptable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

Diversification:

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

Fixed Income

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



Equity

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

Permitted Asset Classes and Security Types:

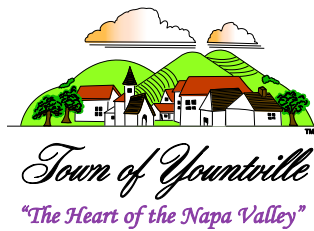
The following asset classes and security types have been approved by HighMark for use in client portfolios:

Asset Classes

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

Security Types

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



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

Prohibited assets:

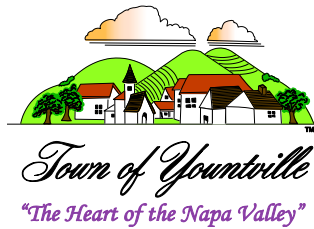
- Precious metals
- Venture Capital
- Short sales
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions
- Commodities Transactions Puts, calls, straddles, or other option strategies,
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception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

Rebalancing Procedures:

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

Duties and Responsibilities of Portfolio Manager:

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



Your portfolio manager shall be responsible for:

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

You shall be responsible for:

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

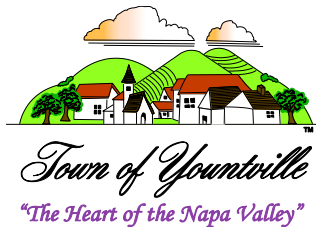
Communication:

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

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

Disclosures

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



Town of Yountville Fund Balance Policy

Background:

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

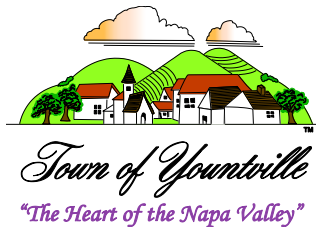
Purpose:

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

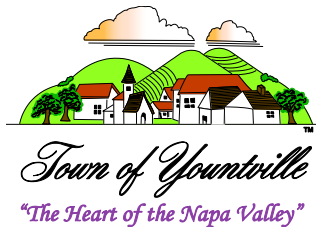
The Town's General Fund may have a restricted fund balance for PEG (Public, Education or Government) Fees, a 1% charge that the Town's cable franchise operator collects and remits to the Town. PEG Fees can only be used to cover capital expenses for public access television, and are prohibited from being used for operating expenses. The Town may have a Restricted PEG Fee Balance to report a year end.

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.

- General Fund Emergency Reserve

The Town's General Fund balance committed for emergency reserves is established at a target of 20% of General Fund operating expenditures. The calculation and review of the 20% target 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

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.

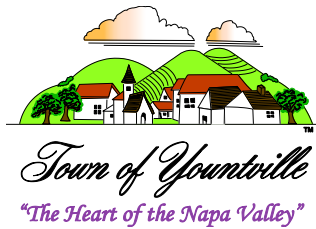
- Liability Insurance Reserve

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

Assigned Fund Balance

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

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



- Arts Program Reserve

The Yountville Arts Committee has been successful in raising funds to support the Town's Art Program activities. The Arts Program is accounted for in the General Fund and the funds raised through art sales donations and commissions are often not expended in the same fiscal year. In order to allow the Arts Committee to carry over unspent funds from year to year the unspent balance of Art Donations/Commissions (01-3804) less Art Program expenses (01-1015-4930) will be reported as the Arts Program Reserve.

- 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 July 1, 2015 this amount has been established at \$240,000.

- Leave Buy Out Reserve

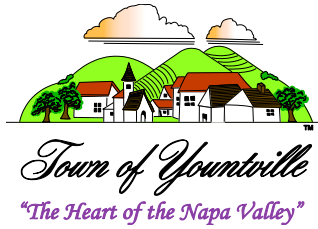
The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs related to covering costs of employees retiring and or separating from the Town to cover funding the cost of accrued leave (management and vacation leaves). As of July 1, 2017 this amount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

- Legal Contingency Reserve

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

- Revenue Stabilization Reserve

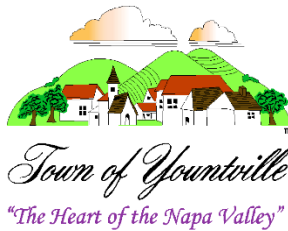
Funds set aside to ensure the Town could respond to an unexpected drop in tourism based revenue, especially Transient Occupancy Tax (TOT). Revenue Stabilization Reserve target funding is established at a minimum of 15% of TOT revenue budget, with a goal to incrementally increase to 20% by 2017/18.



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

Unassigned Fund Balance

Fund balance that has no current assignment or commitment.



Town of Yountville

Water and Wastewater Utility Enterprise Fund Rate Philosophy

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

Historical Background:

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

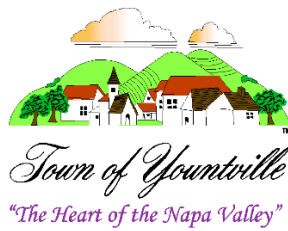
On February 10, 2011 the Town Council adopted a new five (5) year phased rate schedule that was designed to end the General Fund subsidization of these enterprise funds. The Town Council issued a policy statement that the enterprise funds should no longer be subsidized and requested a formal policy be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

Purpose:

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

General Policy Practices:

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



Town of Yountville

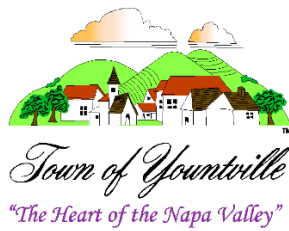
Use of Drought Water Reserve Bank Policy

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

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

General Practices:

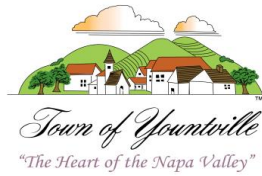
1. The Town will continue to develop and implement reasonable water conservation programs and educational programs to educate residential and business customers on how to use less water.
2. The Town will evaluate future water conservation rebate programs to see if their implementation may be appropriate.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



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

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

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



Appropriations Limit Calculation Summary Fiscal Year 18-19 Adopted Budget

Prior Year Revised Appropriation Limit [4]	\$ 6,611,311
Allowed Compounded Percentage Increase from Prior Year [1]	
Statewide Per Capita Personal Income	3.670%
County Population Growth From State Dept of Finance	-0.350%
Compounded Percentage as an Adjustment Factor	3.307%
Growth Factor Adjustment Amount to Appropriation Limit	218,668
Current Year Appropriation Limit From Growth Factors	6,829,979
Annual Other Adjustments to Limit [1]	1,500,000
Current Year Appropriations Limit	8,329,979
Current Year Adopted Budget Appropriations From Proceeds of Taxes [2]	
Proceeds of Taxes From Adopted Budget [3]	9,552,945
Less Allowable Exclusion of Certain Appropriations [3]	(1,758,422)
Current Year Appropriations Subject to Appropriation Limit	7,794,523
Current Year Appropriations Under the Appropriation Limit	\$ (535,457)
Percentage Under the Limit	-6.43%

(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors			
Other Adjustments to Limit			
Voter Approved override		1,500,000	
		-	
Total Additional Adjustments to Limit		1,500,000	
(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIIIb Appropriations Limit Uniform Guidelines. See Worksheets for details.			
(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.			
Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund	1,107,304	9,552,945	10,660,249
Special Revenue Funds	8,078,763	-	8,078,763
Total Proceeds and Non Proceeds of Taxes	9,186,067	9,552,945	18,739,012
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	129,065		
Qualified Capital Outlay Over \$100,000 and 10+ year life	1,629,357		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	1,758,422		
[4] Adjustments to prior year calculation of Appropriations Limit due use of appropriate growth factors from FY 87-88 to FY 16-17. See worksheet details.			

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

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

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

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



Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1

Account				Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
01	0000	3001	Property Tax Secured	813,000.00		813,000.00
01	0000	3002	Property Tax Unsecured	25,620.00		25,620.00
01	0000	3003	Property Tax In Lieu(VLF Swap)	500,000.00		500,000.00
01	0000	3009	Property Tax Collection Fee	(8,000.00)		(8,000.00)
01	0000	3010	Sales Tax	1,320,000.00		1,320,000.00
01	0000	3020	Franchise Tax	125,000.00	125,000.00	-
01	0000	3021	Real Property Transfer Tax	77,325.00		77,325.00
01	0000	3030	Transient Occupancy Tax	6,810,000.00		6,810,000.00
01	0000	3105	Business License	15,000.00		15,000.00
01	0000	3220	Administrative Fines-Penalties	2,500.00	2,500.00	-
01	0000	3301	Interest Income	20,000.00	20,000.00	-
01	0000	3310	Rental Government Buildings	146,496.00	146,496.00	-
01	0000	3320	Elec. Veh. Charging Station	500.00	500.00	-
01	0000	3401	St Motor Vehicle In Lieu	1,500.00	1,500.00	-
01	0000	3406	State Hoptr	3,000.00	3,000.00	-
01	0000	3800	Miscellaneous Revenue	500.00	500.00	-
01	0000	3801	Refunds & Reimbursements	2,500.00	2,500.00	-
01	0000	3922	Interfund Transfer	11,333.00	11,333.00	-
01	1103	3801	Refunds & Reimbursements	15,000.00	15,000.00	-
01	2115	3110	Building Permits	30,000.00	30,000.00	-
01	2115	3190	Tree Removal Permit	1,000.00	1,000.00	-
01	2115	3601	Planning Service Charge	45,000.00	45,000.00	-
01	2115	3605	Rental Program Registration	16,000.00	16,000.00	-
01	2115	3606	Conditional Use Permit Fee	23,800.00	23,800.00	-
01	2115	3611	Multi Residential	20,000.00	20,000.00	-
01	2115	3615	Way Finding Signage Fees	8,225.00	8,225.00	-
01	2115	3625	Parking Mgmt-Vehicle Reg Fee	21,000.00	21,000.00	-
01	2115	3635	Parking Mgmt-Off Site Parking	11,000.00	11,000.00	-
01	3200	3011	Sales Tax Public Safety	20,000.00	20,000.00	-
01	3200	3201	Vehicle Code Fines	2,000.00	2,000.00	-
01	3200	3215	Abandoned Vehicle Fee	350.00	350.00	-
01	3200	3402	State Cops Program	110,000.00	110,000.00	-
01	4301	3199	Encroachment Permit	7,500.00	7,500.00	-
01	4301	3602	Engineering Service Charge	2,000.00	2,000.00	-
01	4320	3191	Tree Removal In Lieu Fee	1,000.00	1,000.00	-
01	4320	3801	Refunds & Reimbursements	12,000.00	12,000.00	-
01	5405	3120	Special Event Permit	7,500.00	7,500.00	-
01	5405	3315	Park Rentals	12,000.00	12,000.00	-
01	5406	3538	Camp Program Fees	95,000.00	95,000.00	-
01	5407	3319	Concession Sales	2,800.00	2,800.00	-
01	5407	3536	Swim Pool Fees	27,000.00	27,000.00	-
01	5407	3537	Swim Lesson Fees	14,000.00	14,000.00	-
01	5408	3312	Community Hall Rental	30,000.00	30,000.00	-
01	5408	3313	Community Center Rental	28,000.00	28,000.00	-
01	5408	3314	Other Facility Rental Charges	32,000.00	32,000.00	-
01	5409	3534	Afterschool Program	95,000.00	95,000.00	-
01	5410	3530	Class Fees	45,000.00	45,000.00	-
01	5410	3539	Excursion Fees	19,000.00	19,000.00	-
01	5412	3532	Sports Program Fees	3,800.00	3,800.00	-
01	5413	3531	Events Fees	10,000.00	10,000.00	-
01	5413	3803	Donations & Contributions	10,000.00	10,000.00	-
01	5415	3804	Art Donations	17,000.00	17,000.00	-
01		General Fund		10,660,249.00	1,107,304.00	9,552,945.00
02	0000	3301	Interest Income	500.00	500.00	-
02	0000	3900	Interfund Transfer	139,000.00	139,000.00	-
02	0000	3910	Opeb Allocation	450,740.00	450,740.00	-
02		OPEB (Retiree Benefits)		590,240.00	590,240.00	-
03	0000	3301	Interest Income	100.00	100.00	-
03	2000	3900	Interfund Transfer	314,326.00	314,326.00	-



Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1

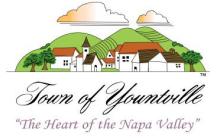
Account				Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
03	2000	3911	PERS UAL Allocation	302,183.00	302,183.00	-
03			PERS UAAL Reserve	616,609.00	616,609.00	-
20	0000	3301	Interest Income	100.00	100.00	-
20	0000	3410	Gas Tax Section 2105	16,898.00	16,898.00	-
20	0000	3411	Gas Tax Section 2106	12,601.00	12,601.00	-
20	0000	3413	Gas Tax Section 2103	22,502.00	22,502.00	-
20	0000	3415	Gas Tax Section 2107	20,965.00	20,965.00	-
20	0000	3416	Gas Tax Section 2107.5	1,000.00	1,000.00	-
20	0000	3418	Loan Repayment	3,337.00	3,337.00	-
20			State Gas Tax	77,403.00	77,403.00	-
21	1012	3022	P.E.G. Fees	14,000.00	14,000.00	-
21	1012	3301	Interest Income	150.00	150.00	-
21			Public Educational & Govmnt TV	14,150.00	14,150.00	-
22	0000	3040	Tourism Assessment-County	1,133,333.00	1,133,333.00	-
22	0000	3301	Interest Income	2,000.00	2,000.00	-
22			Tourism Improvement District	1,135,333.00	1,135,333.00	-
23	0000	3113	Public Art Program Fee	20,000.00	20,000.00	-
23	0000	3301	Interest Income	400.00	400.00	-
23			Public Art Program Fee Fund	20,400.00	20,400.00	-
25	0000	3301	Interest Income	100.00	100.00	-
25	0000	3417	Measure T	432,000.00	432,000.00	-
25			Measure T Transportation Imp	432,100.00	432,100.00	-
26	0000	3301	Interest Income	100.00	100.00	-
26	0000	3419	Road Maint. Rehab Acct	48,739.00	48,739.00	-
26			SB1, 2017 Road Repair Act	48,839.00	48,839.00	-
27	0000	3301	Interest Income	100.00	100.00	-
27	0000	3950	Interfund Transfer (CIP)	29,000.00	29,000.00	-
27			Measure T Equivalent (MTE)	29,100.00	29,100.00	-
50	0000	3301	Interest Income	4,500.00	4,500.00	-
50			Capital Project	4,500.00	4,500.00	-
52	0000	3301	Interest Income	2,000.00	2,000.00	-
52			2008 Lease Bond-Community Ctr	2,000.00	2,000.00	-
53	0000	3301	Interest Income	1,500.00	1,500.00	-
53	0000	3900	Interfund Transfer	251,328.00	251,328.00	-
53	0000	3964	Interfund Transfer-Debt Svc.	28,885.00	28,885.00	-
53			2013 Lease Bond-Town Hall/M&Y	281,713.00	281,713.00	-
54	0000	3301	Interest Income	100.00	100.00	-
54	0000	3900	Interfund Transfer	544,144.00	544,144.00	-
54			2017 Lease Bond-CommCtr Rfnd	544,244.00	544,244.00	-



**Appropriations Limit Calculation
Fiscal Year 18-19 Adopted Budget**

Revenue for Proceeds of Taxes
LOCC Worksheet #1

Account				Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
57	0000	3301	Interest Income	5,000.00	5,000.00	-
57		Drought Water Reserve		5,000.00	5,000.00	-
60	0000	3301	Interest Income	1,500.00	1,500.00	-
60	0000	3695	System Replacement Fees	96,000.00	96,000.00	-
60	0000	3900	Interfund Transfer	200,000.00	200,000.00	-
60		Water Capital Improvement		297,500.00	297,500.00	-
61	0000	3301	Interest Income	1,750.00	1,750.00	-
61	0000	3610	Residential	523,030.00	523,030.00	-
61	0000	3611	Multi Residential	90,188.00	90,188.00	-
61	0000	3612	Mobile Home	67,730.00	67,730.00	-
61	0000	3613	Condominium	69,783.00	69,783.00	-
61	0000	3614	Residential-outside	97,626.00	97,626.00	-
61	0000	3620	Church-nonprofit Group	34,826.00	34,826.00	-
61	0000	3621	Town Use	54,201.00	54,201.00	-
61	0000	3630	Resturant-bar	69,025.00	69,025.00	-
61	0000	3631	Hotel/inn	176,273.00	176,273.00	-
61	0000	3632	Other Commerical	67,693.00	67,693.00	-
61	0000	3633	Multi Commerical	44,827.00	44,827.00	-
61	0000	3660	Other Service Charges	26,500.00	26,500.00	-
61	0000	3661	Fireline	9,000.00	9,000.00	-
61	0000	3662	Meter Sets	200.00	200.00	-
61	0000	3901	Interfund Tsfr-Low inc subsidy	7,500.00	7,500.00	-
61		Water Utility Operations		1,340,152.00	1,340,152.00	-
62	0000	3301	Interest Income	1,500.00	1,500.00	-
62	0000	3610	Residential	309,650.00	309,650.00	-
62	0000	3611	Multi Residential	98,842.00	98,842.00	-
62	0000	3612	Mobile Home	105,857.00	105,857.00	-
62	0000	3642	Sale Reclaimed Water	55,000.00	55,000.00	-
62	0000	3650	Low	58,382.00	58,382.00	-
62	0000	3651	Medium	169,910.00	169,910.00	-
62	0000	3652	High	364,545.00	364,545.00	-
62	0000	3655	WW Treatment-Veterans Home	733,184.00	733,184.00	-
62	0000	3901	Interfund Tsfr-Low inc subsidy	7,500.00	7,500.00	-
62		Wastewater Utility Operations		1,904,370.00	1,904,370.00	-
63	0000	3301	Interest Income	5,000.00	5,000.00	-
63	0000	3690	Capital Recovery Fees	50,000.00	50,000.00	-
63	0000	3695	System Replacement Fees	138,500.00	138,500.00	-
63	0000	3962	Interfund Transfer - Capital	300,000.00	300,000.00	-
63		Joint Treatment Capital Fund		493,500.00	493,500.00	-
64	0000	3301	Interest Income	1,000.00	1,000.00	-
64		Wastewater Utility Capital		1,000.00	1,000.00	-
75	0000	3420	Measure A	50,000.00	50,000.00	-
75		Measure A Maintenance Fund		50,000.00	50,000.00	-
76	0000	3301	Interest Income	500.00	500.00	-
76		Floodwall Capital Maintenance		500.00	500.00	-
81	0000	3301	Interest Income	1,000.00	1,000.00	-
81	0000	3900	Interfund Transfer	67,118.00	67,118.00	-



Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1

Account				Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
81	Facilities Repair/Replacement			68,118.00	68,118.00	-
82	0000	3301	Interest Income	1,000.00	1,000.00	-
82	0000	3900	Interfund Transfer	120,792.00	120,792.00	-
82	Fleet,Tools,Equip Repair/Replc			121,792.00	121,792.00	-
95	0000	3301	Interest Income	50.00	50.00	-
95	Tallent Lane Benefit District			50.00	50.00	-
96	0000	3301	Interest Income	150.00	150.00	-
96	Mesa Ct Drainage Benefit Dist			150.00	150.00	-
Total Revenues, Transfers In and Other Sources				18,739,012.00	9,186,067.00	9,552,945.00

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

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Total Revenues, Transfers In and Other Sources

18,739,012.00	9,186,067.00	9,552,945.00
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Interest Allocation - From Worksheet #4 and applied to Funds above

Fund: 01 - GENERAL FUND	20,000	11,681.00	8,319.00
Fund: 02 - OPEB (RETIREE BENEFITS)	500	292.00	208.00
Fund: 03 - PERS UAL RESERVES	100	58.00	42.00
Fund: 20 - STATE GAS TAX	100	58.00	42.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	2,000	1,168.00	832.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	400	234.00	166.00
Fund: 25 - MEASURE T TRANSPORTATION IMP	100	58.00	42.00
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	100	58.00	42.00
Fund: 27 - MEASURE T EQUIVALENT (MTE)	100	58.00	42.00
Fund: 50 - CAPITAL PROJECT	4,500	2,628.00	1,872.00
Fund: 52 - 2008 LEASE BOND-COMMUNITY CTR	2,000	1,168.00	832.00
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	1,500	876.00	624.00
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	100	58.00	42.00
Fund: 57 - DRAUGHT WATER RESERVE	5,000	2,920.00	2,080.00
Fund: 60 - WATER CAPITAL IMPROVEMENTS	1,500	876.00	624.00
Fund: 61 - WATER UTILITY OPERATIONS	1,750	1,022.00	728.00
Fund: 62 - WASTEWATER UTILITY OPERATION	1,500	876.00	624.00
Fund: 63 - JOINT TREATMENT CAPITAL FUND	5,000	2,920.00	2,080.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	1,000	584.00	416.00
Fund: 76 - FLOODWALL CAPITAL MAINTENANCE	500	292.00	208.00
Fund: 81 - FACILITIES REPAIR/REPLACEMENT	1,000	584.00	416.00
Fund: 82 - FLEET,TOOLS,EQUIP REPAIR/REPLC	1,000	584.00	416.00
Fund: 95 - TALLENT LANE BENEFIT DISTRICT	50	29.00	21.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	150	88.00	62.00
Total Interest Allocation	49,950	29,170	20,780



Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Revenue for Proceeds of Taxes
LOCC Worksheet #1.1

					Appropriations From	
Funds	Revenues & Other Sources [1]	Appropriation of Funds and Other Uses [2]	(Use of Reserves) or Additions to Fund Balance [2]	Total Appropriation of Funds and Other Uses [3]	Non-Proceeds of Taxes	Proceeds of Taxes
GENERAL FUND						
01 General Fund	10,660,249	10,529,860	130,389	10,660,249	1,107,304	9,552,945
TOTAL GENERAL FUND REVENUES	10,660,249	10,529,860	130,389	10,660,249	1,107,304	9,552,945
Special Revenue Funds						
02 OPEB (Retiree Benefits)	590,240	589,740	500	590,240	590,240	-
03 PERS UAAL Reserve	616,609	616,509	100	616,609	616,609	-
20 State Gas Tax	77,403	72,000	5,403	77,403	77,403	-
21 Public Educational & Govmnt TV	14,150	5,000	9,150	14,150	14,150	-
22 Tourism Improvement District	1,135,333	1,133,332	2,001	1,135,333	1,135,333	-
23 Public Art Program Fee Fund	20,400	10,000	10,400	20,400	20,400	-
24 Housing Grant Fund	-	-	-	-	-	-
25 Measure T Transportation Imp	432,100	432,000	100	432,100	432,100	-
26 SB1, 2017 Road Repair Act	48,839	40,000	8,839	48,839	48,839	-
27 Measure T Equivalent (MTE)	29,100	29,000	100	29,100	29,100	-
28 Fire Services Special Revenue	-	-	-	-	-	-
41 Civic Facilities Impact Fees	-	-	-	-	-	-
42 Drainage Impact Fees	-	-	-	-	-	-
43 Parks Impact Fees	-	-	-	-	-	-
44 Public Safety Impact Fees	-	-	-	-	-	-
45 Traffic Facilities Impact Fee	-	-	-	-	-	-
50 Capital Project	4,500	839,000	(834,500)	4,500	4,500	-
52 2008 Lease Bond-Community Ctr	2,000	9,299,374	(9,297,374)	2,000	2,000	-
53 2013 Lease Bond-Town Hall/M&Y	281,713	360,213	(78,500)	281,713	281,713	-
54 2017 Lease Bond-CommCtr Rfnd	544,244	544,144	100	544,244	544,244	-
57 Drought Water Reserve	5,000	-	5,000	5,000	5,000	-
58 Water Impact Fees	-	-	-	-	-	-
60 Water Capital Improvement	297,500	670,000	(372,500)	297,500	297,500	-
61 Water Utility Operations	1,340,152	1,547,145	(206,993)	1,340,152	1,340,152	-
62 Wastewater Utility Operations	1,904,370	2,197,796	(293,426)	1,904,370	1,904,370	-
63 Joint Treatment Capital Fund	493,500	321,664	171,836	493,500	493,500	-
64 Wastewater Utility Capital	1,000	187,301	(186,301)	1,000	1,000	-
65 Sewer Impact Fees	-	-	-	-	-	-
75 Measure A Maintenance Fund	50,000	50,000	-	50,000	50,000	-
76 Floodwall Capital Maintenance	500	10,000	(9,500)	500	500	-
77 Measure-A Debt Service	-	-	-	-	-	-
80 Youth Programs	-	-	-	-	-	-
81 Facilities Repair/Replacement	68,118	67,118	1,000	68,118	68,118	-
82 Fleet, Tools, Equip Repair/Replc	121,792	120,792	1,000	121,792	121,792	-
85 T.O.Y. Community Foundation	-	-	-	-	-	-
92 OPEB Trust Fund-Retiree Health	-	-	-	-	-	-
93 PRSP Trust Fund - Pension	-	-	-	-	-	-
95 Tallent Lane Benefit District	50	-	50	50	50	-
96 Mesa Ct Drainage Benefit Dist	150	-	150	150	150	-
Total Special Revenue Funds	8,078,763	19,142,128	(11,063,365)	8,078,763	8,078,763	-
Total All Funds	18,739,012	29,671,988	(10,932,976)	18,739,012	9,186,067	9,552,945
	-	-	-		-	-



Appropriations Limit Calculation Fiscal Year 18-19 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	18,739,012	9,186,067	9,552,945
	-	-	-
Total Expense and Other Uses	29,671,988	20,249,432	9,422,556
Addition or (Use) of Reserves or Fund Balance	(10,932,976)	(11,063,365)	130,389
Total Fund Appropriations & Other Uses	18,739,012	9,186,067	9,552,945
	-	-	-

Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	10,660,249	1,107,304	9,552,945
Expense			
Total Expense & Other Uses	10,529,860	1,107,304	9,422,556
Addition or (Use of Reserves) or Fund Balance	130,389	-	130,389
Total Fund Appropriations & Other Uses	10,660,249	1,107,304	9,552,945
	-	-	-

Fund: 02 - OPEB (Retiree Benefits)

Total Revenue & Other Sources	590,240	590,240	-
Total Expense & Other Uses	589,740	589,740	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	590,240	590,240	-
	-	-	-

Fund: 03 - PERS UAAL

Total Revenue & Other Sources	616,609	616,609	-
Total Expense & Other Uses	616,509	616,509	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	616,609	616,609	-
	-	-	-

Fund: 20 - State Gas Tax

Total Revenue & Other Sources	77,403	77,403	-
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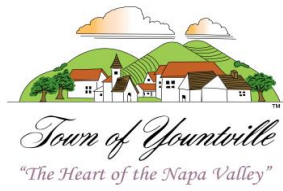


Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

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	72,000	72,000	-
Addition or (Use of Reserves) or Fund Balance	5,403	5,403	-
Total Fund Appropriations & Other Uses	77,403	77,403	-
	-	-	-
Fund: 21 - Public Educational & Govmnt TV			
Total Revenue & Other Sources	14,150	14,150	-
Total Expense & Other Uses	5,000	5,000	-
Addition or (Use of Reserves) or Fund Balance	9,150	9,150	-
Total Fund Appropriations & Other Uses	14,150	14,150	-
	-	-	-
Fund: 22 - Tourism Improvement District			
Total Revenue & Other Sources	1,135,333	1,135,333	-
Total Expense & Other Uses	1,133,332	1,133,332	-
Addition or (Use of Reserves) or Fund Balance	2,001	2,001	-
Total Fund Appropriations & Other Uses	1,135,333	1,135,333	-
	-	-	-
Fund: 23 - Public Art Program Fee Fund			
Total Revenue & Other Sources	20,400	20,400	-
Total Expense & Other Uses	10,000	10,000	-
Addition or (Use of Reserves) or Fund Balance	10,400	10,400	-
Total Fund Appropriations & Other Uses	20,400	20,400	-
	-	-	-
Fund: 25 - Measure T Transportation Imp			
Total Revenue & Other Sources	432,100	432,100	-
Total Expense & Other Uses	432,000	432,000	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	432,100	432,100	-
	-	-	-
Fund: 26 - SB1, Road Repair Act			
Total Revenue & Other Sources	48,839	48,839	-
Total Expense & Other Uses	40,000	40,000	-



Appropriations Limit Calculation Fiscal Year 18-19 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	8,839	8,839	-
Total Fund Appropriations & Other Uses	48,839	48,839	-
	-	-	-
Fund: 27 - Measure T Equivalent (MTE)			
Total Revenue & Other Sources	29,100	29,100	-
Total Expense & Other Uses	29,000	29,000	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	29,100	29,100	-
	-	-	-
Fund: 50 -Capital Project			
Total Revenue & Other Sources	4,500	4,500	-
Total Expense & Other Uses	839,000	839,000	-
Addition or (Use of Reserves) or Fund Balance	(834,500)	(834,500)	-
Total Fund Appropriations & Other Uses	4,500	4,500	-
	-	-	-
Fund: 52 -2008 Lease Bond-Community Ctr			
Total Revenue & Other Sources	2,000	2,000	-
Total Expense & Other Uses	9,299,374	9,299,374	-
Addition or (Use of Reserves) or Fund Balance	(9,297,374)	(9,297,374)	-
Total Fund Appropriations & Other Uses	2,000	2,000	-
	-	-	-
Fund: 53 -2013 Lease Bond-Town Hall/M&Y			
Total Revenue & Other Sources	281,713	281,713	-
Total Expense & Other Uses	360,213	360,213	-
Addition or (Use of Reserves) or Fund Balance	(78,500)	(78,500)	-
Total Fund Appropriations & Other Uses	281,713	281,713	-
	-	-	-
Fund: 54 -2017 Lease Bond-Comm Ctr Refund			
Total Revenue & Other Sources	544,244	544,244	-
Total Expense & Other Uses	544,144	544,144	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	544,244	544,244	-



Appropriations Limit Calculation Fiscal Year 18-19 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: 57 - Drought Water Reserve			
Total Revenue & Other Sources	5,000	5,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	5,000	5,000	-
Total Fund Appropriations & Other Uses	5,000	5,000	-
	-	-	-
Fund: 60 - Water Capital Improvement			
Total Revenue & Other Sources	297,500	297,500	-
Total Expense & Other Uses	670,000	670,000	-
Addition or (Use of Reserves) or Fund Balance	(372,500)	(372,500)	-
Total Fund Appropriations & Other Uses	297,500	297,500	-
	-	-	-
Fund: 61 - Water Utility Operations			
Total Revenue & Other Sources	1,340,152	1,340,152	-
Total Expense & Other Uses	1,547,145	1,547,145	-
Addition or (Use of Reserves) or Fund Balance	(206,993)	(206,993)	-
Total Fund Appropriations & Other Uses	1,340,152	1,340,152	-
	-	-	-
Fund: 62 - Wastewater Utility Operations			
Total Revenue & Other Sources	1,904,370	1,904,370	-
Total Expense & Other Uses	2,197,796	2,197,796	-
Addition or (Use of Reserves) or Fund Balance	(293,426)	(293,426)	-
Total Fund Appropriations & Other Uses	1,904,370	1,904,370	-
	-	-	-
Fund: 63 - Joint Treatment Capital Fund			
Total Revenue & Other Sources	493,500	493,500	-
Total Expense & Other Uses	321,664	321,664	-
Addition or (Use of Reserves) or Fund Balance	171,836	171,836	-
Total Fund Appropriations & Other Uses	493,500	493,500	-
	-	-	-
Fund: 64 - Wastewater Utility Capital			

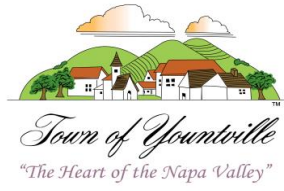


Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

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

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

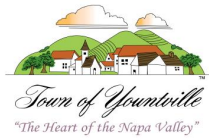
Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Revenue & Other Sources	1,000	1,000	-
Total Expense & Other Uses	187,301	187,301	-
Addition or (Use of Reserves) or Fund Balance	(186,301)	(186,301)	-
Total Fund Appropriations & Other Uses	1,000	1,000	-
	-	-	-
Fund: 75 - Measure A Maintenance Fund			
Total Revenue & Other Sources	50,000	50,000	-
Total Expense & Other Uses	50,000	50,000	-
Addition or (Use of Reserves) or Fund Balance	-	-	-
Total Fund Appropriations & Other Uses	50,000	50,000	-
	-	-	-
Fund: 76 - Floodwall Capital Maintenance			
Total Revenue & Other Sources	500	500	-
Total Expense & Other Uses	10,000	10,000	-
Addition or (Use of Reserves) or Fund Balance	(9,500)	(9,500)	-
Total Fund Appropriations & Other Uses	500	500	-
	-	-	-
Fund: 81 - Facilities Repair/Replacement			
Total Revenue & Other Sources	68,118	68,118	-
Total Expense & Other Uses	67,118	67,118	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	68,118	68,118	-
	-	-	-
Fund: 82 - Fleet, Tools, Equip Repair/Replc			
Total Revenue & Other Sources	121,792	121,792	-
Total Expense & Other Uses	120,792	120,792	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	121,792	121,792	-
	-	-	-
Fund: 95 - Talent Lane Benefit Distict			
Total Revenue & Other Sources	50	50	-



Appropriations Limit Calculation Fiscal Year 18-19 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	-	-	-
Addition or (Use of Reserves) or Fund Balance	50	50	-
Total Fund Appropriations & Other Uses	50	50	-
	-	-	-
Fund: 96 - Mesa Ct Benefit District			
Total Revenue & Other Sources	150	150	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	150	150	-
Total Fund Appropriations & Other Uses	150	150	-
	-	-	-

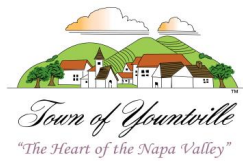


**Appropriations Limit Calculation
Fiscal Year 18-19 Adopted Budget**

User Fees in Excess of Costs Analysis
LOCC Worksheet #2

				Allocation By Function				
				Estimated User Fee Revenues & Expenditures	Planning	Public Safety - Police & Fire	Public Works	Recreation/ Special Events
GENERAL FUND								Arts
01	0000	3320	Elec. Veh. Charging Station	500.00		500.00		
01	2115	3110	Building Permits	30,000.00	30,000.00			
01	2115	3190	Tree Removal Permit	1,000.00	1,000.00			
01	2115	3192	Cannabis Delivery Permit	-	-			
01	2115	3601	Planning Service Charge	45,000.00	45,000.00			
01	2115	3603	Rental Program Insp/Reinsp Fee	-	-			
01	2115	3605	Rental Program Registration	16,000.00	16,000.00			
01	2115	3611	Multi Residential	20,000.00	20,000.00			
01	2115	3615	Way Finding Signage Fees	8,225.00	8,225.00			
01	2115	3625	Parking Mgmt-Vehicle Reg Fee	21,000.00	21,000.00			
01	2115	3635	Parking Mgmt-Off Site Parking	11,000.00	11,000.00			
01	2115	3640	Storefront Display Monitoring	-	-			
01	4301	3198	Grading Permit	-				
01	4301	3199	Encroachment Permit	7,500.00			7,500.00	
01	4301	3602	Engineering Service Charge	2,000.00			2,000.00	
01	4320	3191	Tree Removal In Lieu Fee	1,000.00			1,000.00	
01	5405	3120	Special Event Permit	7,500.00				7,500.00
01	5405	3315	Park Rentals	12,000.00				12,000.00
01	5406	3538	Camp Program Fees	95,000.00				95,000.00
01	5407	3319	Concession Sales	2,800.00				2,800.00
01	5407	3536	Swim Pool Fees	27,000.00				27,000.00
01	5407	3537	Swim Lesson Fees	14,000.00				14,000.00
01	5408	3312	Community Hall Rental	30,000.00				30,000.00
01	5408	3313	Community Center Rental	28,000.00				28,000.00
01	5408	3314	Other Facility Rental Charges	32,000.00				32,000.00
01	5409	3534	Afterschool Program	95,000.00				95,000.00
01	5410	3530	Class Fees	45,000.00				45,000.00
01	5410	3539	Excursion Fees	19,000.00				19,000.00
01	5412	3532	Sports Program Fees	3,800.00				3,800.00
01	5413	3531	Events Fees	10,000.00				10,000.00
Total General Fund				584,325.00	152,225.00	500.00	10,500.00	421,100.00
Other Funds								
Fund 23 - Public Art Program Fee Fund				20,000.00				20,000.00
Total Estimate of User Fees				604,325.00	152,225.00	500.00	10,500.00	421,100.00
Current Year Adopted Budget relating to User Fees								
General Fund Operations				5,354,094.00	1,107,482.00	1,638,056.00	692,621.00	1,915,935.00
Other Funds Operations				10,000.00				10,000.00
User Fees (Under) or in Excess of Costs				(4,759,769.00)	(955,257.00)	(1,637,556.00)	(682,121.00)	10,000.00

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

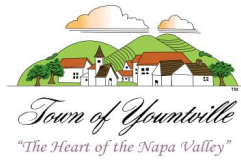


Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

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	63,100	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	65,965	Portion of contract payments
Unemployment Claims	-	
Total Federal Mandates paid from Proceeds of Taxes	129,065	
Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)		
Capital Outlay Debt Service		
2013 Lease Revenue Bonds	360,213	
2017 Lease Revenue Bonds	544,144	
	904,357	
Capital Projects [2]		
CF-0015 - Stationary Emergency Generator Comm Hall/Ctr	150,000	
CF-0021 - Post Office and Sherriff Annex Roof Replacement	250,000	
CP-0007 - Geographical Information System (GIS) Mapping	50,000	All or portions of eligible projects funded from Proceeds of Taxes
CP-0015 - Community WiFi/Hotspot	75,000	
CP-2019 - ADA Accessibility Improvements Program	100,000	
PK-0003 - Pedestrian Path - Oak Circle - Mission	100,000	
	725,000	
Total Qualified Capital Outlays Paid From Proceeds of Taxes	1,629,357	
Qualified Debt Service		
	-	
Total Qualified Debt Service Paid From Proceeds of Taxes	-	
Total Exclusions	1,758,422	



Appropriations Limit Calculation Fiscal Year 18-19 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	16,000	
Medicare Payments	6,899	
Unemployment Payments	-	
Total Federal Mandates	22,899	
CalFire		
Fair Labor Standards Act Payments	47,100	
Medicare Payments	59,066	
Unemployment Payments	-	
Total Federal Mandates	106,166	
Total All Federal Mandates	129,065	
[2] Capital Projects funded from Proceeds of Taxes		
	General Fund	
2013 Lease Revenue Bonds	360,213	
2017 Lease Revenue Bonds	544,144	
CF-0015 - Stationary Emergency Generator Comm Hall/Ctr	150,000	
CF-0021 - Post Office and Sheriff Annex Roof Replacement	250,000	
CP-0007 - Geographical Information System (GIS) Mapping	50,000	
CP-0015 - Community WiFi/Hotspot	75,000	
CP-2019 - ADA Accessibility Improvements Program	100,000	
PK-0003 - Pedestrian Path - Oak Circle - Mission	100,000	
	-	
Totals	1,629,357	

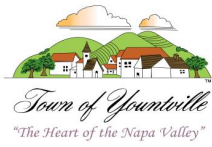


Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Interest Allocation

LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	9,552,945	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	(1,758,422)	From Worksheet #3
Net Invested Proceeds of Taxes	<u>7,794,523</u>	
 Total Revenues, Other Sources and Use of Reserves	 18,739,012	 From Worksheet #1
 Net Proceeds of Taxes as Percentage of Revenues & Other Sources	 41.60%	
 Interest Earnings	 49,950	 From Worksheet #1
Interest Earned from Net Proceeds of Taxes	<u>20,777</u>	To Worksheet #1



Appropriation Limit Adjustments Fiscal Year 2018-19

Annual Allowed Growth

LOCC Worksheet #5 - #6

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

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 2018-19

Non-Residential Assessed Valuation

LOCC Worksheet #6.1

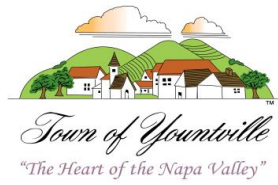
AV Increase by Assessment Calendar Year	Apply to Tax Roll for Fiscal Year	Applied to Appropriations Limit Fiscal Year	YOUNTVILLE Annual Change in NRAV	Total Assessed Valuation	Change in Total AV from Prior Year	% Change in Total AV	% Change in Non-Residential AV to Total Prior Year AV	Appropriations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



Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Appropriations Limit Calculation LOCC Worksheet #7

	Amount
Prior Year Revised Appropriations Limit	\$ 6,611,311
Revised Growth Factors Percent Change in	
Statewide Per Capita Personnal Income	3.670%
County Population Growth From State Dept of Finance	-0.35%
Compounded Total Percentage Adjustment Factor	3.307%
Total Revised Annual Change	\$ 218,668
FY 18-19 Appropriations Limit from Growth Factors	\$ 6,829,979
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	1,500,000
Emergency	-
Total Adjustments to Limit	\$ 1,500,000
FY 18-19 Appropriations Limit	\$ 8,329,979



Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Adjustments to Appropriations Limit

LOCC Worksheet #7.1

Other Adjustments to Limit

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

[1] The Town currently has an override, approved by voters November 2014, of \$1,500,000 which is in effect through June 2019.



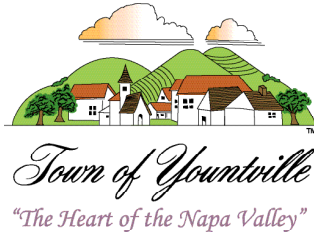
Appropriations Limit Calculation Fiscal Year 18-19 Adopted Budget

Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 9,552,945
Less Allowed Exclusions (From Worksheet #3)	(1,758,422)
Current Year Appropriations Subject to Limit	<u>\$ 7,794,523</u>
Current Year Appropriations Limit (From Worksheet #7)	8,329,979
Current Year Appropriations Over or (Under) Limit	<u>\$ (535,457)</u>
Percentage Over or (Under) Limit	<u>-6.43%</u>





General Fund Overview

General Fund Summary

General Fund Revenue

General Fund Expenditures

General Fund Expenditure Summary by Category

General Fund Department Expenditures by Category

Major Funds Department Expenditure Summary

Town of Yountville
GENERAL FUND SUMMARY
Fiscal Year 2018-19

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE	\$ 7,012,255	\$ 7,655,039	\$ 7,629,540	\$ 8,946,645	\$ 8,120,937
REVENUE					
Property Tax	1,145,492	1,324,542	1,400,000	1,588,964	1,330,620
Sales Tax	1,452,602	1,292,908	1,450,000	1,319,390	1,340,000
Other Taxes	284,381	207,939	144,323	155,912	202,325
Transient Occupancy Tax	6,808,527	7,154,474	6,550,000	6,265,000	6,810,000
Licenses & Permits	75,400	126,063	69,680	83,972	62,000
Fines & Forfeitures	4,962	8,390	5,450	7,725	4,850
Investment Earnings	15,797	16,119	15,120	24,000	20,000
Rents & Concessions	281,447	284,858	275,500	287,000	251,796
Intergovernmental	123,987	133,961	102,450	103,154	114,500
Parks & Recreation Fees	354,060	355,666	332,000	332,000	308,800
Charges for Services	130,255	496,856	153,421	199,238	147,025
Miscellaneous Revenue	224,115	424,154	47,022	589,256	57,000
Total Revenue	\$ 10,901,025	\$ 11,825,931	\$ 10,544,966	\$ 10,955,611	\$ 10,648,916
EXPENDITURES					
General Government	2,068,313	2,099,535	2,416,461	2,462,107	2,392,612
Housing	33,220	343,285	46,850	47,151	48,400
Planning & Building	645,221	957,974	1,134,124	1,515,940	1,107,482
Public Safety	1,374,885	1,475,341	1,464,840	1,602,900	1,638,056
Public Works	1,694,402	1,759,481	1,838,684	1,887,374	1,975,667
Parks & Recreation	1,464,115	1,626,758	1,764,797	1,777,572	1,915,935
Total Expenditures	\$ 7,280,156	\$ 8,262,374	\$ 8,665,756	\$ 9,293,044	\$ 9,078,152
Revenue Less Expenditures before Transfers	\$ 3,620,869	\$ 3,563,557	\$ 1,879,210	\$ 1,662,567	\$ 1,570,764
INTERFUND TRANSFERS - IN/(OUT)					
Transfer to Retiree Health Insurance (OPEB) (02)*	-	(120,000)	(127,000)	(127,000)	(139,000)
Transfer to Pers UAAL Reserve (03)	-	(366,943)	(300,000)	(900,000)	(314,326)
PEG Fund (21)	-	(49,019)	-	-	-
Facilities Repair and Replacement Fund (81)	-	-	(62,000)	(312,000)	(67,118)
Fleet Tools and Equipment Fund (82)	-	-	(90,972)	(340,972)	(120,792)
Tourist Business Improvement District (22)	11,262	13,022	10,917	10,917	11,333
Capital Projects (50)	(2,000,000)	(723,700)	(300,000)	-	-
Debt Service - 2008 Lease Revenue Bonds (52)	(667,550)	(669,099)	(668,725)	(455,250)	-
Debt Service - 2013 Lease Revenue Bonds (53)	(334,005)	(356,213)	(330,970)	(180,970)	(251,328)
Debt Service - 2017 Lease Revenue Bonds (54)	-	-	-	(183,000)	(544,144)
Water Fund - Low Income Utility Subsidy (61)	-	-	-	-	(7,500)
Wastewater Fund - Low Income Utility Subsidy (62)	-	-	-	-	(7,500)
Total Transfers	\$ (2,990,293)	\$ (2,271,951)	\$ (1,868,750)	\$ (2,488,275)	\$ (1,440,375)
Excess (Deficiency) After Transfers	\$ 630,577	\$ 1,291,605	\$ 10,460	\$ (825,708)	\$ 130,389
■ ENDING FUND BALANCE	\$ 7,642,831	\$ 8,946,645	\$ 7,640,000	\$ 8,120,937	\$ 8,251,326
FUND BALANCE ALLOCATIONS					
Restricted-Arroyo Grande Affordable Housing**	1,405,980	1,418,190	1,405,980	1,430,400	1,436,505
Restricted for Public Education (PEG)***	49,019	-	-	-	-
Committed for Emergencies	1,620,000	1,848,177	2,027,057	2,027,057	1,815,630
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Arts Programs****	32,425	15,218	32,426	15,218	15,218
Assigned for Budget Contingencies	240,000	240,000	240,000	193,820	240,000
Assigned for Legal Contingencies	250,000	250,000	250,000	250,000	250,000
Assigned for Revenue Stabilization	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
Assigned for Leave Buy Out	-	140,055	250,000	250,000	250,000
Assigned for Capital Projects	1,000,000	-	-	438,584	250,000
Assigned for Worker Comp Self Insured Retention	-	-	-	-	20,000
Assigned for Purchase Orders	-	-	473,138	559,000	759,500
Unassigned Fund Balance	1,495,407	2,985,005	911,399	906,858	1,164,472
■ Total Fund Balance	\$ 7,642,831	\$ 8,946,645	\$ 7,640,000	\$ 8,120,937	\$ 8,251,325
COMBINED FUND BALANCES					
01 - General Fund Balance	7,642,831	8,946,645	7,640,000	8,120,937	8,251,325
02 - OPEB - Other Post Employment Benefits Fund	28,269	4,426	4,430	0	500
03 - PERS Unfunded Accrued Liability Reserve Fund	-	367,560	620	2,237	2,337
Fund Balance Per Financial Statements (Combined)	\$ 7,671,100	\$ 9,318,631	\$ 7,645,050	\$ 8,123,174	\$ 8,254,163

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

**Will be paid only if the use of the housing units change from affordable housing status.

***Moved to Special Revenue Fund- Restricted

****Per the Town Fiscal Policies remaining funds from 01-1015-3804 (less expenses) are reported in this line and may transition to the Town of Yountville Community Foundation during FY 17/18

Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2018-19

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PROPERTY TAX						
3001	Property Tax Secured	\$ 674,671	\$ 797,182	\$ 928,000	\$ 956,634	\$ 813,000
3002	Property Tax Unsecured	23,447	26,977	25,000	27,330	25,620
3003	Property Tax In Lieu (VLF Swap)	455,032	508,164	455,000	613,000	500,000
3009	Property Tax Collection Fee	(7,658)	(7,781)	(8,000)	(8,000)	(8,000)
	Total Property Tax	\$ 1,145,492	\$ 1,324,542	\$ 1,400,000	\$ 1,588,964	\$ 1,330,620
SALES TAX						
3010	Sales Tax	1,431,153	1,270,567	1,430,000	1,294,390	1,320,000
3011	Sales Tax Public Safety	21,449	22,341	20,000	25,000	20,000
	Total Sales Tax	\$ 1,452,602	\$ 1,292,908	\$ 1,450,000	\$ 1,319,390	\$ 1,340,000
OTHER TAXES						
3020	Franchise Fees	135,405	138,436	114,323	125,912	125,000
3021	Real Property Transfer Tax	136,862	69,503	30,000	30,000	77,325
3022	PEG Fees*	12,114	-	-	-	-
	Total Other Taxes	\$ 284,381	\$ 207,939	\$ 144,323	\$ 155,912	\$ 202,325
TRANSIENT OCCUPANCY TAX						
3030	Transient Occupancy Tax	6,808,527	7,154,474	6,550,000	6,265,000	6,810,000
	Total Transient Occupancy Tax	\$ 6,808,527	\$ 7,154,474	\$ 6,550,000	\$ 6,265,000	\$ 6,810,000
LICENSES & PERMITS						
3105	Business License	14,843	16,522	15,000	15,000	15,000
3110	Building Permits	43,768	84,372	40,000	50,000	30,000
3120	Special Event Permit	4,978	12,135	5,500	5,500	7,500
3190	Tree Removal Permit	801	1,251	1,305	1,305	1,000
3191	Tree Removal In Lieu Fee	-	1,055	375	1,800	1,000
3199	Encroachment Permit	11,010	10,728	7,500	10,367	7,500
	Total Licenses & Permits	\$ 75,400	\$ 126,063	\$ 69,680	\$ 83,972	\$ 62,000
FINES & FORFEITURES						
3201	Vehicle Code Fines	4,749	5,651	2,500	3,675	2,000
3215	Abandoned Vehicle Fee	213	139	350	350	350
3220	Administrative Fines & Penalties	-	2,600	2,600	3,700	2,500
	Total Fines & Forfeitures	\$ 4,962	\$ 8,390	\$ 5,450	\$ 7,725	\$ 4,850
INVESTMENT EARNINGS						
3301	Interest Income	15,797	16,119	15,120	24,000	20,000
	Total Investment Earnings	\$ 15,797	\$ 16,119	\$ 15,120	\$ 24,000	\$ 20,000
RENTS & CONCESSIONS						
3310	Rental Government Buildings	136,425	136,425	135,000	146,000	146,496
3312	Community Hall Rental	75,219	55,401	60,000	60,000	30,000
3313	Community Center Rental	8,842	35,601	28,000	28,000	28,000
3314	Other Facility Rental Charges	41,482	38,500	35,000	35,000	32,000
3315	Park Rentals	12,734	13,445	12,000	12,000	12,000
3319	Concession Sales	6,745	4,797	5,500	5,500	2,800
3320	Elec. Veh. Charging Station	-	689	-	500	500
	Total Rents & Concessions	\$ 281,447	\$ 284,858	\$ 275,500	\$ 287,000	\$ 251,796
INTERGOVERNMENTAL						
3401	State Motor Vehicle License Fee	1,217	1,338	1,000	1,545	1,500
3402	State COPS Grant	114,618	129,324	100,000	100,000	110,000
3406	State HOPTR	3,151	3,299	1,450	1,609	3,000
3409	Other State Revenues	5,000	-	-	-	-
	Total Intergovernmental	\$ 123,987	\$ 133,961	\$ 102,450	\$ 103,154	\$ 114,500

Continued on next page

Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2018-19

2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
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PARKS & RECREATION FEES

3530	Class Fees	59,599	46,104	42,000	42,000	45,000
3531	Events Fees	7,805	13,063	18,000	18,000	10,000
3532	Sports Program Fees	9,313	5,419	5,000	5,000	3,800
3533	Teen Program Fees	172	-	-	-	-
3534	Afterschool Program	119,481	114,706	115,000	115,000	95,000
3536	Swim Pool Fees	39,735	33,604	34,000	34,000	27,000
3537	Swim Lesson Fees	15,579	15,319	16,000	16,000	14,000
3538	Camp Program Fees	84,224	99,592	85,000	85,000	95,000
3539	Excursion Fees	18,152	27,860	17,000	17,000	19,000
Total Parks & Recreation Fees		\$ 354,060	\$ 355,666	\$ 332,000	\$ 332,000	\$ 308,800

CHARGES FOR SERVICES

3601	Planning Service Charge	62,384	120,821	43,646	60,000	45,000
3602	Engineering Service Charges	1,169	5,498	4,000	4,000	2,000
3605	Rental Registration	-	-	17,000	17,000	16,000
3606	Conditional Use Permit Monitoring Fee	-	-	-	-	23,800
3611	Plan Checks	36,049	105,405	40,000	20,000	20,000
3615	Way Finding Signage Fees	22,354	14,564	8,225	8,225	8,225
3625	Parking Mgmt - Vehicle Reg. Fee	1,050	7,350	5,050	8,000	21,000
3635	Parking Mgmt - Off Site Parking	6,000	4,500	4,500	4,650	11,000
3640	Storefront Display Monitoring	750	2,400	3,000	450	-
3701	Affordable Housing Fair Share Fee**	499	236,318	28,000	76,913	-
Total Charges for Services		\$ 130,255	\$ 496,856	\$ 153,421	\$ 199,238	\$ 147,025

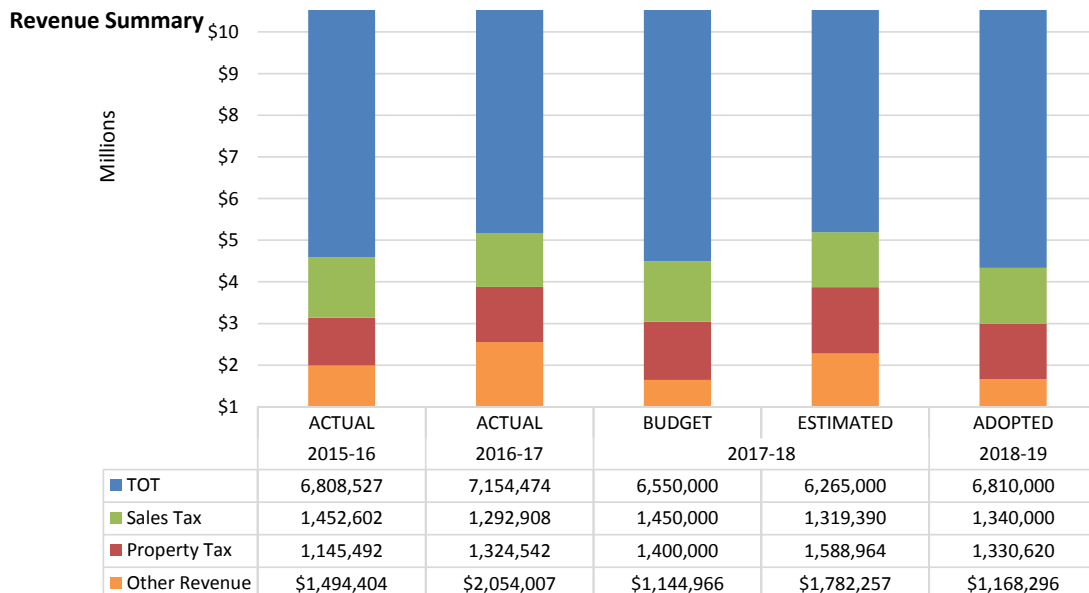
MISCELLANEOUS REVENUE

3800	Miscellaneous Revenue	15,792	1,146	100	524,656	500
3801	Refunds & Reimbursements	130,435	28,939	16,922	32,327	29,500
3802	Sale of Property & Equipment	10,503	298,958	-	455	-
3803	Donations & Contributions	14,314	2,500	5,000	5,000	10,000
3804	Art - Donations/Commissions	53,071	92,611	25,000	26,818	17,000
Total Miscellaneous Revenue		\$ 224,115	\$ 424,154	\$ 47,022	\$ 589,256	\$ 57,000

TOTAL REVENUE **\$ 10,901,025** **\$ 11,825,931** **\$ 10,544,966** **\$ 10,955,611** **\$ 10,648,916**

*PEG Fees moved to Fund 21- Restricted Fund

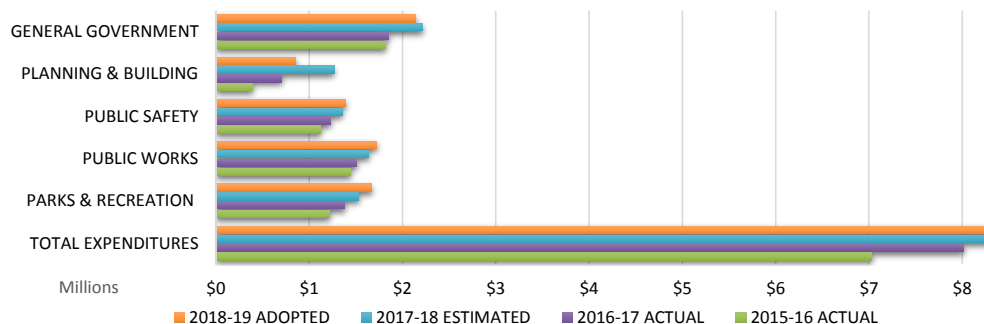
**Previously titled Housing In Lieu Fee



Town of Yountville
GENERAL FUND EXPENDITURES
Fiscal Year 2018-19

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
GENERAL GOVERNMENT						
1001	Town Council/Mayor	76,858	78,562	134,755	134,755	138,682
1010	Non-Departmental	105,170	101,691	122,515	122,702	141,000
1015	Community Promotion	461,022	500,003	431,834	483,104	426,442
1101	Town Manager's Office	456,820	449,555	485,754	480,954	491,566
1102	Finance	539,898	427,423	540,646	535,677	597,621
1103	Risk Management	58,869	39,575	46,800	46,800	56,800
1105	Town Attorney	145,803	195,766	161,500	161,500	171,500
1110	Town Clerk	223,873	306,960	492,657	496,615	369,001
	Total General Government	\$ 2,068,313	\$ 2,099,535	\$ 2,416,461	\$ 2,462,107	\$ 2,392,612
HOUSING						
1500	Housing Opportunity Program	33,220	343,285	46,850	47,151	48,400
	Total Housing	\$ 33,220	\$ 343,285	\$ 46,850	\$ 47,151	\$ 48,400
PLANNING & BUILDING						
2115	Planning & Building	645,221	957,974	1,134,124	1,515,940	1,107,482
	Total Planning & Building	\$ 645,221	\$ 957,974	\$ 1,134,124	\$ 1,515,940	\$ 1,107,482
PUBLIC SAFETY						
3200	Law Enforcement Services	900,757	913,627	951,900	951,900	989,723
3201	Fire & Emergency Services	474,128	561,714	512,940	651,000	648,333
	Total Public Safety	\$ 1,374,885	\$ 1,475,341	\$ 1,464,840	\$ 1,602,900	\$ 1,638,056
PUBLIC WORKS						
4301	Administration & Engineering	640,593	650,277	653,244	659,154	692,621
4305	Streets Maintenance	350,139	380,577	346,316	347,296	388,346
4320	Parks Maintenance	452,092	439,287	531,874	558,414	548,933
4325	Government Buildings	251,578	289,340	307,250	322,510	345,767
	Total Public Works	\$ 1,694,402	\$ 1,759,481	\$ 1,838,684	\$ 1,887,374	\$ 1,975,667
PARKS & RECREATION						
5405	Administration & Services	400,391	419,723	452,534	458,974	512,628
5406	Camp Programs	125,203	126,570	126,033	124,538	123,356
5407	Pool & Aquatic Programs	147,513	145,388	175,975	174,245	166,472
5408	Community Center	352,014	391,421	422,223	440,843	471,115
5409	After School Program	158,885	173,483	178,258	175,148	155,778
5410	Leisure Programs	197,713	205,749	217,422	214,092	231,190
5411	Teen Programs	9,125	-	-	-	-
5412	Sports Programs	73,272	54,735	62,605	61,455	68,572
5413	Community Events	-	109,689	129,747	128,277	144,700
5415	Yountville Arts Program	-	-	-	-	42,124
	Total Parks & Recreation	\$ 1,464,115	\$ 1,626,758	\$ 1,764,797	\$ 1,777,572	\$ 1,915,935
	TOTAL EXPENDITURES	\$ 7,280,156	\$ 8,262,374	\$ 8,665,756	\$ 9,293,044	\$ 9,078,152

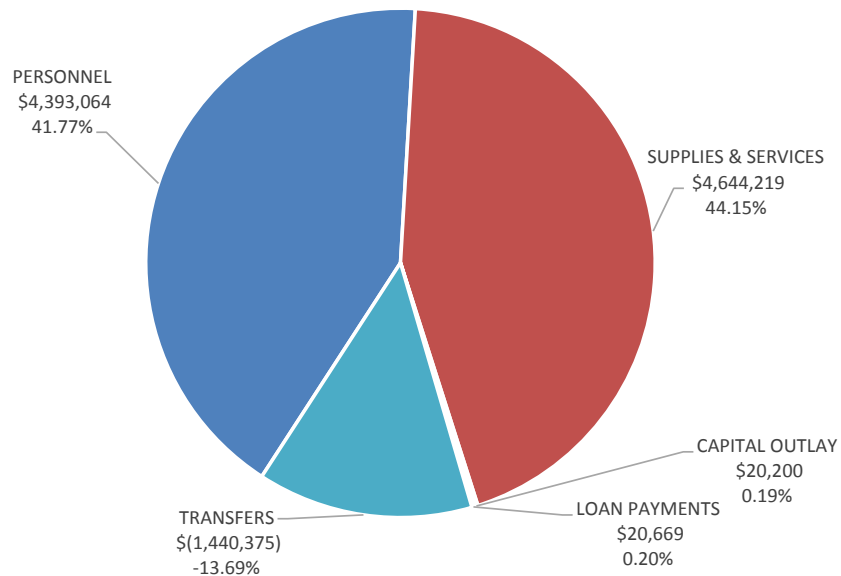
4 Year Expenditure Trend



Town of Yountville
GENERAL FUND
Expenditure Summary by Category

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
Salaries	2,069,886	2,314,572	2,465,739	2,465,739	2,702,860
Benefits	575,383	595,919	753,317	669,447	748,440
Pers Employer Rate	330,463	355,611	421,949	421,949	459,017
Allocations - Wkrs Comp, Liab, OPEB	414,009	377,451	463,900	463,900	482,747
Total Personnel	\$ 3,389,741	\$ 3,643,553	\$ 4,104,905	\$ 4,021,035	\$ 4,393,064
SUPPLIES & SERVICES					
Supplies & Services	1,468,617	2,030,957	1,751,041	1,853,910	1,949,718
Contract Services	2,389,925	2,536,814	2,775,444	3,383,733	2,694,501
Total Supplies & Services	\$ 3,858,543	\$ 4,567,770	\$ 4,526,485	\$ 5,237,643	\$ 4,644,219
CAPITAL OUTLAY					
Capital Outlay	11,203	30,382	13,695	13,695	20,200
Total Capital Outlay	\$ 11,203	\$ 30,382	\$ 13,695	\$ 13,695	\$ 20,200
LOAN PAYMENTS					
Loan Payments	20,669	20,669	20,671	20,671	20,669
Total Loan Payments	\$ 20,669	\$ 20,669	\$ 20,671	\$ 20,671	\$ 20,669
TRANSFERS					
Transfers Out	(3,001,555)	(2,284,974)	(1,879,667)	(2,499,192)	(1,451,708)
Transfers In	11,262	13,022	10,917	10,917	11,333
Total Transfers	\$ (2,990,293)	\$ (2,271,951)	\$ (1,868,750)	\$ (2,488,275)	\$ (1,440,375)
TOTAL EXPENDITURES & TRANSFERS	\$ 4,289,863	\$ 5,990,423	\$ 6,797,006	\$ 6,804,769	\$ 7,637,777

General Fund Expenditure Summary by Category



Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
Salaries						
1001	Town Council/Mayor	30,894	37,020	39,000	39,000	39,000
1101	Town Manager' Office	234,889	235,029	238,410	238,410	242,386
1102	Finance	166,230	177,960	207,209	207,209	238,432
1110	Town Clerk	63,562	108,569	108,000	108,000	141,533
2115	Planning & Building	202,277	271,896	372,430	372,430	423,733
	Public Works	684,312	742,616	722,660	722,660	777,235
	Parks & Recreation	687,723	741,483	778,030	778,030	840,541
	Total Salaries	2,069,886	2,314,572	2,465,739	2,465,739	2,702,860
Benefits						
1001	Town Council/Mayor	25,195	20,731	45,280	45,280	49,040
1101	Town Manager' Office	122,603	120,196	133,214	132,134	120,050
1102	Finance	67,188	69,081	95,827	86,837	110,906
1110	Town Clerk	25,821	39,234	54,452	48,727	58,723
2115	Planning & Building	98,660	127,500	173,314	154,584	194,632
	Public Works	307,416	287,318	342,328	307,218	325,367
	Parks & Recreation	258,964	287,470	330,851	316,616	348,739
	Total Benefits	905,846	951,530	1,175,266	1,091,396	1,207,457
Allocations - Workers Comp, Liability, OPEB						
1001	Town Council/Mayor	1,851	1,369	2,400	2,400	2,442
1101	Town Manager' Office	48,096	46,481	49,030	49,030	50,180
1102	Finance	34,549	31,520	41,730	41,730	47,408
1110	Town Clerk	24,288	20,754	22,360	22,360	23,145
2115	Planning & Building	40,192	45,510	77,180	77,180	87,707
	Public Works	149,370	123,889	145,400	145,400	154,691
	Parks & Recreation	115,663	107,928	125,800	125,800	117,174
	Total Allocations	414,009	377,451	463,900	463,900	482,747
	Total Personnel	\$ 3,389,741	\$ 3,643,553	\$ 4,104,905	\$ 4,021,035	\$ 4,393,064
SUPPLIES & SERVICES						
Supplies & Services						
1010	Non-Departmental	36,331	43,160	77,215	77,402	91,000
1015	Community Promotion	460,866	458,155	379,800	431,070	373,442
1001	Town Council/Mayor	18,919	19,442	48,075	48,075	48,200
1101	Town Manager' Office	51,232	47,431	65,100	61,380	78,950
1102	Finance	64,027	77,766	98,210	102,231	105,275
1103	Risk	41,652	27,438	27,000	27,000	32,000
1105	Attorney	-	-	1,500	1,500	1,500
1110	Town Clerk	10,643	17,037	20,550	18,950	42,800
1500	Housing	2,000	336,241	13,400	13,701	13,400
2115	Planning & Building	123,764	183,887	154,200	155,480	186,410
3200	Law Enforcement	-	119	500	500	500
	Public Works	364,933	459,661	482,525	506,645	546,630
	Parks & Recreation	294,251	360,618	382,966	409,976	429,611
	Total Supplies & Services	1,468,617	2,030,957	1,751,041	1,853,910	1,949,718
Contract Services						
1010	Non-Departmental	68,839	58,531	45,300	45,300	50,000
1015	Community Promotion	156	41,848	52,034	52,034	53,000
1102	Finance	207,904	71,096	97,670	97,670	95,000
1103	Risk	17,218	12,137	19,800	19,800	24,800
1105	Attorney	145,803	195,766	160,000	160,000	170,000
1110	Town Clerk	99,558	121,366	285,300	296,583	102,800
1500	Housing	31,220	7,044	33,450	33,450	35,000
2115	Planning & Building	180,329	329,182	357,000	756,266	215,000
3200	Law Enforcement	900,757	913,508	951,400	951,400	989,223
3201	Fire	474,128	561,714	512,940	651,000	648,333
	Public Works	162,734	104,470	121,100	180,780	142,075
	Parks & Recreation	101,279	120,153	139,450	139,450	169,270
	Total Contract Services	2,389,925	2,536,814	2,775,444	3,383,733	2,694,501

Town of Yountville
GENERAL FUND
Department Expenditures by Category

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
Total Supplies & Services		\$ 3,858,543	\$ 4,567,770	\$ 4,526,485	\$ 5,237,643	\$ 4,644,219
CAPITAL OUTLAY						
1001	Town Council/Mayor	-	418	-	-	-
1010	Non-Departmental	-	-	-	-	-
1102	Finance	-	-	-	-	600
1110	Town Clerk	-	-	1,995	1,995	-
	Public Works	4,967	20,858	4,000	4,000	9,000
	Parks & Recreation	6,236	9,106	7,700	7,700	10,600
Total Capital Outlay		\$ 11,203	\$ 30,382	\$ 13,695	\$ 13,695	\$ 20,200
LOAN PAYMENTS						
	Public Works	20,669	20,669	20,671	20,671	20,669
Total Loan Payments		\$ 20,669	\$ 20,669	\$ 20,671	\$ 20,671	\$ 20,669
TOTAL EXPENDITURES		\$ 7,280,156	\$ 8,262,374	\$ 8,665,756	\$ 9,293,044	\$ 9,078,152

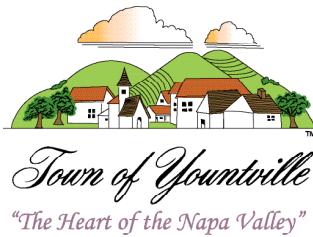
* Information Technology (1011) detail is included in department's Supplies and Services, so it is not shown separately.

Town of Yountville
MAJOR FUNDS
Department Expenditure Summary

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
General Fund (01)					
Town Council/Mayor	76,858	78,562	134,755	134,755	138,682
Non-Departmental	105,170	101,691	122,515	122,702	141,000
Community Promotion	461,022	500,003	431,834	483,104	426,442
Town Manager' Office	456,820	449,137	485,754	480,954	491,566
Finance	539,898	427,423	540,646	535,677	597,621
Risk	58,869	39,575	46,800	46,800	56,800
Attorney	145,803	195,766	161,500	161,500	171,500
Town Clerk	223,873	306,960	492,657	496,615	369,001
Housing	33,220	343,285	46,850	47,151	48,400
Planning & Building	645,221	957,974	1,134,124	1,515,940	1,107,482
Law Enforcement	900,757	913,627	951,900	951,900	989,723
Fire	474,128	561,714	512,940	651,000	648,333
Public Works	1,694,402	1,759,481	1,838,684	1,887,374	1,975,667
Parks & Recreation	1,464,115	1,626,758	1,764,797	1,777,572	1,915,935
Total General Fund (01)	\$ 7,280,156	\$ 8,261,956	\$ 8,665,756	\$ 9,293,044	\$ 9,078,152
Capital Projects Fund (50)					
Administration	61	35,000	10,000	10,000	10,000
Civic Facilities	525,136	128,694	137,000	214,327	400,000
Community Projects	488,465	122,558	150,000	157,011	225,000
Drainage & Flood Control Projects	4,176,756	31,682	15,000	15,000	15,000
Parks & Recreation Projects	623,590	608,837	220,000	319,642	100,000
Streets & Transportation Projects	322,775	614,278	195,000	290,948	60,000
Total Capital Projects Fund (50)	\$ 6,136,783	\$ 1,541,048	\$ 727,000	\$ 1,006,928	\$ 810,000
Water Operating Fund (61)					
Administration	969,764	1,144,967	1,194,539	1,227,291	1,347,145
Total Water Operating Fund (61)	\$ 969,764	\$ 1,144,967	\$ 1,194,539	\$ 1,227,291	\$ 1,347,145
Water Capital Fund (60)					
Administration	2,868	-	-	-	-
Capital Projects	143,248	477,938	227,620	234,718	670,000
Total Water Capital Fund (60)	\$ 146,116	\$ 477,938	\$ 227,620	\$ 234,718	\$ 670,000
Wastewater Operating Fund (62)					
Administration	1,378,004	1,374,070	1,667,687	1,748,946	1,897,796
Total Wastewater Operating Fund (62)	\$ 1,378,004	\$ 1,374,070	\$ 1,667,687	\$ 1,748,946	\$ 1,897,796
Wastewater Treatment Capital Fund (63)					
Capital Projects	170,524	30,675	253,813	253,773	157,003
Debt Service	53,063	49,506	164,662	164,662	164,661
Total Wastewater Treatment Capital Fund (63)	\$ 223,587	\$ 80,181	\$ 418,475	\$ 418,435	\$ 321,664
Wastewater Collection Capital Fund (64)					
Capital Projects	76,455	91,570	149,872	150,872	158,416
Debt Service	-	-	-	-	-
Total Wastewater Collection Capital Fund (64)	\$ 76,455	\$ 91,570	\$ 149,872	\$ 150,872	\$ 158,416



Photo Credit: Mars Lasar



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)

Town Manager's Office and Finance Department Mission Statement

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

Commitment:

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

Department Overview

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

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

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

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

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

- Arts Commission
- Parks and Recreation Advisory Commission
- Zoning and Design Review Board
- Community Foundation

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

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

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

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

2017-2018 Accomplishments

- Adopted and maintained a balanced budget and increased reserve fund balances.
- Provided policy direction to Town staff for refinement and implementation of Town Council Strategic Plan and key initiatives.
- Worked with the Town Advisory Group (also referred to as the Citizen Advisory Committee) to update the Envision Yountville General Plan which included hosting several community-based workshops and Town Advisory Group meetings to develop recommendations to present a new General Plan for Council adoption.
- Continue monitoring and evaluating marijuana policy development based on state law and regional activities.
- Implemented new rental registration ordinance and continued to aggressively monitor and enforce short-term rental violations.
- Implemented a program for wine tasting rooms – in particular, those tasting rooms that allow their guests to utilize onsite open space, to serve their guests on the patio which will greatly enhance our guest experience as well as the ambiance of Washington Street.
- Actively participated, supported, and continue to monitor Veterans Home Master Plan Development and potential impacts on the community.
- Actively participated and continue engagement with Napa Valley Unified School District (NVUSD) to ensure long-term sustainability of Yountville Elementary School.
- Conducted Annual Council Planning Retreat and Strategic Plan Check-in.
- Hosted Board and Commission and Volunteer Annual Recognition Dinner.
- Hosted Employee Appreciation Event.
- Adopted new Water and Wastewater rates that became effective March 1, 2018.

2018-2019 Goals and Objectives

- Adopt and maintain a balanced budget and increase reserve fund balances when possible.
- Conduct Public Hearings and Adopt General Plan Update.
- Maintain OPEB funding rate at 14.5% per policy and evaluate additional allocation toward OPEB Irrevocable Trust at year end from unassigned fund balance as Council determined.
- Implement Measure T for Town-related infrastructure improvements.
- Actively participate on various local and regional committees and boards representing Town interests.
- Due to State Water Board mandates, continue community outreach efforts regarding water conservation public education and programs to reduce overall Town water consumption.
- Continue to monitor Rental Property Registration Ordinance.
- 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.
- Host Board and Commission and Volunteer Annual Recognition Dinner.
- Host Annual Resident Bash.
- Host Employee Appreciation Event.

Budget Highlights

- Host Board and Commission, Volunteer Appreciation Dinner and Employee Appreciation Event.
- Conduct Annual Council Planning Retreat and Strategic Plan Check-in.
- Adopt General Plan Update.

Town of Yountville
TOWN COUNCIL/MAYOR
General Fund Department 1001

Did You Know?

As of June 19, 2018:

- The Town Council has presented approximately 22 Proclamations and Certificates of Recognition.
- Town Council views their agendas and staff reports electronically and rarely uses paper. To date, the Town Council has held 32 meetings with agendas and staff reports totaling 5,265 pages. By going paperless, the Town no longer prints agendas and staff reports for 14 binders which has saved 73,710 sheets of paper (147 reams).
- People can submit e-comments via the Town's Website on selected Town Council Agenda items which are directly viewable on Council iPads.



Town of Yountville
TOWN COUNCIL/MAYOR
General Fund Department 1001

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4011	Salaries - Part Time	30,894	37,020	39,000	39,000	39,000
4013	Medicare & Fica	2,475	2,314	3,000	3,000	3,000
4040	Health Insurance	12,597	14,161	37,620	37,620	40,280
4042	Dental Insurance	1,534	1,952	2,280	2,280	2,920
4043	Vision Insurance	318	189	2,000	2,000	2,500
4044	Life/Disability Insurance	351	315	380	380	340
4055	Tablet Stipend	7,920	1,800	-	-	-
4819	Allocated Liability Insurance	887	1,052	1,450	1,450	1,450
4839	Allocated Workers' Comp Insurance	964	317	950	950	992
	Total Personnel	\$ 57,939	\$ 59,120	\$ 86,680	\$ 86,680	\$ 90,482
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	10	693	700	700	700
4710	Conference & Travel	6,027	9,569	14,000	14,000	14,000
4715	Meetings & Training	12,881	9,180	23,925	23,925	25,000
4990	Community Outreach & Promotion	-	-	9,450	9,450	8,500
	Total Supplies & Services	\$ 18,919	\$ 19,442	\$ 48,075	\$ 48,075	\$ 48,200
	TOTAL EXPENDITURES	\$ 76,858	\$ 78,562	\$ 134,755	\$ 134,755	\$ 138,682

**Town of Yountville
NON-DEPARTMENTAL
General Fund Department 1010**

Department Overview

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

2017-2018 Accomplishments

- Implemented strategic plan initiatives set by the Town Council.
- Maintained level of service for County operated animal control shelter services.
- Continued active participation in the League of California Cities events and programs; Vice-Mayor Dorenbecher was appointed 2nd Vice Chair and serves on the 2018 Revenue and Taxation Policy Committee.
- Actively monitored and participated in Napa Local Agency Formation Commission (LAFCO) proceedings which impact Yountville.
- Mayor Dunbar was appointed to the League of California Cities Statewide Board of Directors representing the North Bay Division.
- Council Member Mohler serves on the 2018 Environmental Quality Policy Committee and was appointed to the California LAFCO Board of Directors.

2018-2019 Goals and Objectives

- Continue level of service for County operated animal control shelter services.
- Active participation in League of California Cities events and programs.
- Monitor and participate in LAFCO proceedings which impact Yountville.
- Advance development of the new strategic plan now in its second year.
- Active Town participation in LAFCO Municipal Service Review for county-wide utility operations.

Budget Highlights

- Funding is included for contract services with Animal Shelter and Napa County Recycling Program.
- The budget includes funding for an annual Town Council Planning Retreat.
- The budget reflects a moderate increase for the contingency fund from \$35,000 to \$45,000 consistent with the Town's purchasing policy and Town Manager's signing authority.

Did You Know?

- The Town Council held successful Strategic Plan Retreats, and community input meetings to receive feedback on the plan.
- Town Council continues participation in League of California Cities events. The League of California Cities is an "association of California city officials who work together to enhance their knowledge and skills, exchange information, and combine resources so that they may influence policy decisions that affect cities."

Town of Yountville
NON-DEPARTMENTAL
General Fund Department 1010

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4110	Office Supplies	8,945	10,632	10,000	10,000	11,500
4120	Other Supplies & Materials	4,951	13,500	8,500	8,500	9,000
4130	Postage & Printing	2,804	3,198	3,500	3,500	3,500
4210	Contract Services	68,839	58,531	45,300	45,300	50,000
4230	Personnel Services	-	-	-	-	-
4720	Dues & Subscriptions	15,967	13,892	20,215	20,215	22,000
4999	Designated Contingency	3,665	1,939	35,000	35,187	45,000
Total Supplies & Services		\$ 105,170	\$ 101,691	\$ 122,515	\$ 122,702	\$ 141,000
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	-	-	-	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 105,170	\$ 101,691	\$ 122,515	\$ 122,702	\$ 141,000

Town of Yountville
INFORMATION TECHNOLOGY & TELECOMMUNICATIONS
General Fund Department 1011

Department Overview

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

Network System Delivery Platform:

- Portable Workstations, Laptops Serving: Town Clerk, General/Planning, Public Works, Wastewater Treatment Plant (WWTP), and Parks and Recreation, Front Counter, Council Chambers.
- Servers (5) Currently, (7) by the end of Fiscal Year 2017-18
- Primary System Software
- Microsoft Exchange Service
- Microsoft Office Applications
- Springbrook – Integrated Financial Accounting System
- Granicus - Video Web streaming (Town Council/ZDRB Meetings)
- Electronic Records Management
- ESRI Small Agency GIS Enterprise License
- Communication Lines & Facilities
- Wireless Facility – High-speed connection Town Hall to Community Hall/Community Center
- Wi-Fi Hotspots at Town Hall, Community Hall and Community Center (3)
- Primary Network Printers Located in Town Administration and Parks and Recreation Department Buildings
- Website Consulting Support Services
- Telecommunications Resources: Source One Communications for regular direct-line telephone and voice mail services. Radio communication equipment is assigned to various staff for emergency response.

2017-2018 Accomplishments

- Upgraded Network Storage Capacity.
- Upgraded all users to Office 365.
- Maintained network/server environment for data storage, growth and system redundancy.
- Updated employee workstations (annually per our replacement schedule).
- Maintained and enhanced Town website. Focused on updating user content and document library.

2018-2019 Goals and Objectives

- Maintain network/server environment for data storage, growth and system redundancy.
- Update employee workstations (annually per our replacement schedule).
- Maintain and enhance Town website.

Budget Highlights

- This department is used for centralized accounting for the Town's IT costs, the majority of which are charged back to departments based on number of devices supported. The budget has an overall increase of \$37,160 this fiscal year for a total budget of \$347,700.
- The increase in this budget reflects the absorption of the annual maintenance fees for the Records Management Project (Laserfiche) and Microsoft Office 365.
- 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.

Town of Yountville
INFORMATION TECHNOLOGY & TELECOMMUNICATIONS
General Fund Department 1011

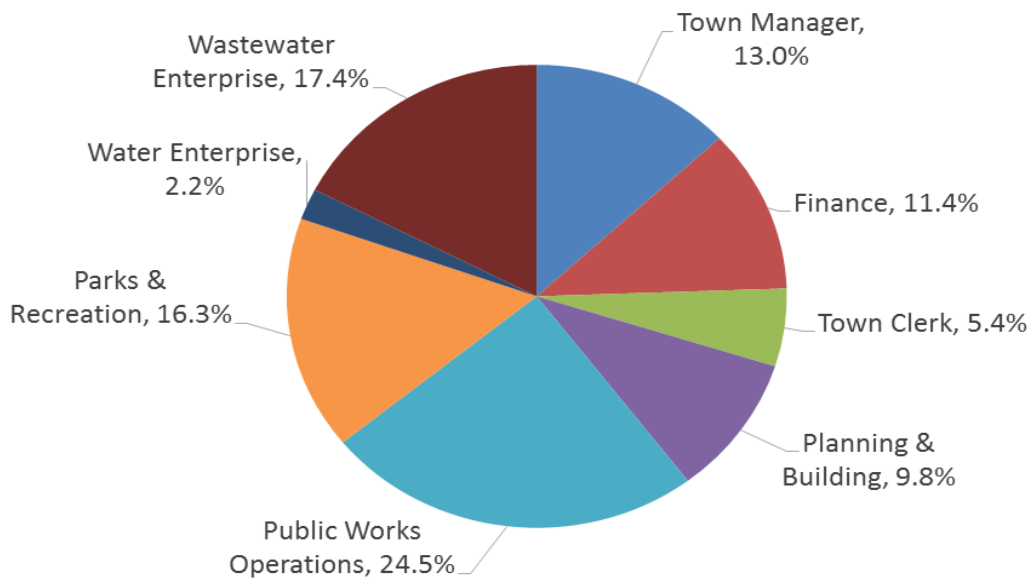
Did You Know?

- IT&T supports 92 devices including printers, tablets, and computers used by Town employees.
- We had 194,793 visitors to the Town's website and the peak times were during the October 2017 Napa County Fire Storms.

Town of Yountville
INFORMATION TECHNOLOGY & TELECOMMUNICATIONS
General Fund Department 1011

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
SUPPLIES & SERVICES						
4110	Office Supplies	1,536	761	2,000	1,460	2,000
4120	Other Supplies & Materials	1,427	195	4,500	1,500	4,500
4210	Contract Services	70,115	69,578	85,700	85,700	96,100
4320	Equipment Maintenance	4,553	-	5,000	-	5,000
4420	Equipment Rental	22,987	25,265	30,000	22,000	35,000
4610	Telecommunications	19,006	21,051	29,500	21,500	29,500
4620	Internet & Network	29,715	13,393	11,200	11,200	8,500
4630	Software And Licenses	36,835	63,021	93,040	86,040	147,500
	Total Supplies & Services	\$ 186,173	\$ 193,264	\$ 260,940	\$ 229,400	\$ 328,100
CAPITAL OUTLAY						
5700	Machinery & Equipment	26,750	15,192	49,600	44,600	19,600
	Total Capital Outlay	\$ 26,750	\$ 15,192	\$ 49,600	\$ 44,600	\$ 19,600
	SUBTOTAL EXPENDITURES	\$ (212,922)	\$ 208,456	\$ 310,540	\$ 274,000	\$ 347,700
4699	Allocated IT Costs	212,922	(208,456)	(310,540)	(274,000)	(347,700)
		-	-	-	-	-
PROGRAM REVENUE						
3801	Refunds & Reimbursements	\$ -	\$ -	\$ -	\$ 405	\$ -

2018-19 I.T. ALLOCATION & TELECOMMUNICATIONS COSTS
\$347,700
92 DEVICES



Town of Yountville
COMMUNITY PROMOTION & PROGRAMS
General Fund Department 1015

Department Overview

The Community Promotions and Programs budget provides for a number of community events, services and programs free of charge or at low cost to residents which include: the Yountville Trolley subsidy (free of charge to riders), the Yountville Library services which are contracted through Napa County, 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.

2017-2018 Accomplishments

- Successfully implemented the first-year of the updated three-year Chamber of Commerce contract related to marketing and promotion of the Town.
- Continued providing funding to keep the Yountville Trolley in service and free to the public.
- Published twelve issues of the Yountville Connection Newsletter which arrived bundled with the utility bills, and through local distribution outlets, and through the Town's website.
- Provided staff and technical support to Yountville Arts Commission related to Yountville Public Art Walk, Gallery at the Community Center, funding for arts and cultural events.
- The Art Program has grown, and its budget will be moving into budget (01-5415) within the Parks and Recreation Department budget in Fiscal Year 2018-19.
- Contracted with local photographers to increase the library of photos of the Town to be used for promotional and communication purposes.
- Maintained expanded hours of library services to continue support efforts by Napa County Library and recruited more Yountville Friends of the Library volunteers to supplement county staffing allocation.

2018-2019 Goals and Objectives

- Maintain support of library services in collaboration with the Napa County Library.
- Continue providing marketing and promotional support for the Yountville Trolley.
- Continue developing and publishing The Yountville Connection.
- Research new systems to distribute The Yountville Connection to reach the community.
- Expand photo library collection of Town for promotional purposes.

Budget Highlights

- Continue work with a professional photographer to continue increment library photos of the Town to showcase in promotional literature.
- The Chamber of Commerce contract increased 3% or \$8,442 from \$281,400 to \$289,842 per the three-year contract set on July 1, 2017.
- \$25,000 budgeted for the Arts Program Fund will move into a dedicated budget with the Parks and Recreation Department budget (01-5415).

Town of Yountville
COMMUNITY PROMOTION & PROGRAMS
General Fund Department 1015

Did You Know?

- 21,260 passengers rode the Yountville Trolley in the 2017 calendar year.
 - The Yountville Trolley is the only trolley service free of charge in Napa County.
 - The most popular pick up spots for the Trolley include: the Yountville Community Center, Panchas in North Yountville and Ranch Market.
- The Yountville Library has had 130 programs since July 1, 2017, with a total of 3,327 participants.
 - 65 have been pre-school programs
 - Nine (9) have been teen programs
 - 28 have been family programs
 - 28 have been adult programs
- Twelve (12) editions of the Yountville connections were distributed to residents, businesses, and posted online.



Town of Yountville
COMMUNITY PROMOTION & PROGRAMS
General Fund Department 1015

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services - Library	156	41,848	52,034	52,034	53,000
4250	Advertising	-	-	2,000	2,000	2,000
4910	Chamber Of Commerce	266,899	274,105	281,400	281,400	289,842
4915	Way Finding Sign Program*	17,738	-	-	-	-
4930	Arts Program**	69,795	134,818	25,000	42,120	-
4935	50th Anniversary Celebration	30,472	-	-	-	-
4940	Fourth Of July	15,521	1,021	-	-	-
4950	Yountville Days	13,579	1,489	-	1,650	-
4970	Transit Subsidy	31,881	35,642	40,000	40,000	40,000
4980	Town Newsletter	3,224	225	3,500	3,500	3,500
4985	Citizen Community Projects	-	-	-	-	10,000
4990	Community Outreach & Promotion	11,757	10,855	27,900	60,400	28,100
	Total Supplies & Services	\$ 461,022	\$ 500,003	\$ 431,834	\$ 483,104	\$ 426,442
	TOTAL EXPENDITURES	\$ 461,022	\$ 500,003	\$ 431,834	\$ 483,104	\$ 426,442

PROGRAM REVENUE

3804	Art - Donations/Commissions	\$ 53,071	\$ 92,611	\$ 25,000	\$ 26,818	\$ -
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**Moved Way Finding Program to Planning, 2115 in FY 17/18*

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

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

Department Overview

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

- Oversees the Town's organizational and fiscal management efforts, program development and evaluation processes, service delivery mechanisms, and organizational structure.
- Coordinates the preparation of the annual Operating and Capital Budget.
- Provides staff support to the Mayor and Town Council.
- Oversees the Town Council agenda process.
- Administers contracts for law enforcement and fire & emergency medical services.
- Administers the Town's human resources and personnel functions.
- Builds relationships with the community, including the business community. Addresses citizen complaints, inquiries, and requests.
- Works with key organizations to monitor and respond to proposed state and federal legislation.
- Works cooperatively within the region and state on issues affecting Yountville.
- Town Manager is an ICMA-CM Credentialed Manager, elected in 2016 to the Cal-ICMA Board of Directors and appointed as Vice President in 2017.
- Town Manager also serves on the following boards:
 - PARSAC – Vice President
 - Napa Valley Tourism Improvement District – Treasurer
 - Yountville Chamber of Commerce – Treasurer
 - Leadership Napa Valley - President

2017-2018 Accomplishments

- Continued implementation and direction related to the Town Council's Fiscal Year 2017-22 Strategic Plan as it relates to the operating budget and service delivery.
- Provided support and direction towards the launch of multi-year Envision Yountville General Plan Update process.
- Managed 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.
- Evaluated and implemented enhanced citizen communications via the website, update of the website, use of new citizen engagement tools, and continued to increase social media presence.
- Maintained strong involvement with local NVTID-Yountville and role as a board member of the Napa Valley Tourism Improvement District (NVTID).
- Continued to coordinate organization-wide implementation of Geographic Information System (GIS) with emphasis on planning and land use management this year.
- Completed the Utility Rate Study and future year rate increases.
- Successful completion of Business Interruption Insurance claim from 2017 Napa Fire Storm.
- Coordinated Town's emergency response and recovery efforts from October 2017 Fire Storms and March 2018 shooting incident.
- Continued Management Fellow Program and hired the second fellow.

2018-2019 Goals and Objectives

- Continue to implement and provide direction related to the Town Council's Fiscal Year 2017-22 Strategic Plan as it relates to operating budget and service delivery.
- Provide support and direction toward the launch of multi-year Envision Yountville General Plan Update

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

process.

- Implement new Low Income Utility Rate Assistance 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 (NVTID).
- Continue to coordinate organization-wide implementation of GIS (Geographic Information System) with emphasis on planning and land use management this year.
- Continue to work on regional water supply issues.

Budget Highlights

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

Did You Know?

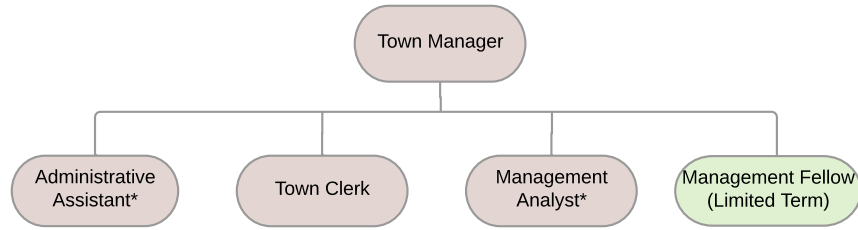
- ICMA recognized MYville App for its innovative use of GIS Technology that helps bring Town services to residents.
- The Town currently has 2,861 resident signed up to receive Nixle alerts.



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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	234,452	235,029	235,910	235,910	242,386
4011	Salaries - Part Time	437	-	2,500	2,500	-
4012	Overtime	-	-	-	-	-
4013	Medicare & Fica	3,217	3,337	3,660	3,660	3,524
4020	Pers Employer Rate	42,476	45,856	61,650	61,650	53,007
4030	Deferred Compensation	18,333	20,853	19,320	19,320	19,815
4031	Payment In-Lieu Health	-	-	1,200	1,200	6,000
4040	Health Insurance	37,268	33,653	28,560	27,480	18,473
4042	Dental Insurance	3,774	3,103	4,080	4,080	3,012
4043	Vision Insurance	1,461	655	930	930	1,500
4044	Life/Disability Insurance	1,909	2,099	1,910	1,910	1,999
4049	Allocated OPEB	30,960	33,720	34,250	34,250	35,158
4050	Tuition Reimbursement	-	-	-	-	-
4051	Automobile Allowance	7,020	7,200	7,200	7,200	7,200
4052	Cell Phone Allowance	1,800	1,920	2,064	2,064	2,880
4053	Other Employee Reimbursement	544	320	1,440	1,440	1,440
4054	Life Insurance Reimbursement	1,200	1,200	1,200	1,200	1,200
4055	Tablet Stipend	3,600	-	-	-	-
4819	Allocated Liability Insurance	8,297	9,850	8,860	8,860	8,859
4839	Allocated Workers' Comp Insurance	8,839	2,911	5,920	5,920	6,163
Total Personnel		\$ 405,588	\$ 401,706	\$ 420,654	\$ 419,574	\$ 412,616
SUPPLIES & SERVICES						
4110	Office Supplies	2,400	4,740	5,000	5,000	5,000
4120	Other Supplies & Materials	1,927	259	600	600	600
4230	Personnel Services	8,997	5,120	6,500	6,500	6,500
4699	Allocated IT Costs	21,323	20,840	31,500	27,780	45,350
4710	Conference & Travel	9,874	8,901	11,500	11,500	11,500
4715	Meetings & Training	6,233	4,140	7,500	7,500	7,500
4720	Dues & Subscriptions	478	3,431	2,500	2,500	2,500
Total Supplies & Services		\$ 51,232	\$ 47,431	\$ 65,100	\$ 61,380	\$ 78,950
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	418	-	-	-
Total Capital Outlay		\$ -	\$ 418	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 456,820	\$ 449,555	\$ 485,754	\$ 480,954	\$ 491,566

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



*Shared position across multiple departments

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.3500	0.3500	0.3500	0.3500
Management Analyst	0.7000	0.7000	0.6700	0.6000
Management Fellow (2 yr. limited term)	1.0000	1.0000	1.0000	1.0000
Administrative Assistant	0.4500	0.4500	0.1000	0.1000
Accounting Technician/Financial Analyst	-	-	0.1000	0.1000
Town Clerk	0.1000	0.1000	0.1000	0.1000
TOTAL STAFF	2.6000	2.6000	2.3200	2.2500

Town of Yountville
FINANCE
General Fund Department 1102

Department Overview

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

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

2017-2018 Accomplishments

- Refinanced debt and issued 2017 Lease Revenue Bonds to refund 2008 Lease Revenue Bonds, saving the Town approximately \$100,000 per fiscal year.
- Completed utility rate study for water and wastewater, Proposition 218 notice, and implemented new rates approved by Council in March 2018.
- Developed funds to improve reporting, budgeting and management for Measure T, SB1, 2017 Lease Revenue Bonds, and the Town of Yountville Community Foundation, the Town's new Non-Profit organization.
- Established and funded Pension Rate Stabilization Plan (PRSP) Section 115 Trust Fund with PARS.
- Received the Distinguished Budget Presentation Award for the Town's 2017-18 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, 2017.
- Completed work on the Gann Limit Override. Current Gann Limit will expire in 2019.
- Began OPEB actuarial review for compliance with GASB 75.
- Provided training for Utility billing and Finance software to expand knowledge and increase use.
- Continued efforts to develop written finance and utility account management procedures.
- Promoted the use of online bill pay and e-bills for utility customers.
- Completed the State Controller's Office required reports.
- Completed the annual administrative update of the Master Fee Schedule.
- Implemented payroll processes to comply with new FLSA rulings.
- Established the master account process to assign the utility account of vacant rental properties to the property owner.
- Completed required arbitrage compliance reporting for 2008 and 2013 Lease Revenue Bonds.
- Contracted and began work with MuniCast to prepare the five-year financial forecast.

Town of Yountville
FINANCE
General Fund Department 1102

- Implemented lockbox service for utility accounts, diverting over 550 pieces of monthly mail from the office to offsite processing at no cost.
- Revised & improved language on utility bills and past dues notices.
- Began review of costs associated with third-party credit card processing services for online payments.
- Renegotiated bank credit card fee charges to a lower rate.
- Implemented Automated Clearing House (ACH) receivables to further reduce bank costs.

2018-2019 Goals and Objectives

- Advance the use of OpenGov to transition its use for monthly and quarterly financial reports.
- Identify opportunities to improve data quality in our finance and business license files.
- Provide Finance and Utility Billing software training.
- Implement upcoming Governmental Accounting Standards Board requirements.
- Coordinate and manage the development of the Town's Operating Budget.
- Continue to prepare the Town's Comprehensive Annual Financial Report in accordance with generally accepted accounting principles as per the Government Accounting Standards Board (GASB).
- Receive the Distinguished Budget Presentation Award for the Town's 2018-19 Operating Budget.
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Comprehensive Annual Financial Report (CAFR) for June 30, 2018.
- Complete Transient Occupancy Tax audit for calendar years 2015, 2016 & 2017.
- Prepare and issue Request for Proposals for sales tax monitoring services.
- Implement check scanning to streamline deposit processes and reduce errors.
- Provide support to Council in taking newly proposed Gann limit override to voters for approval in November 2018 election.
- Complete review of costs from third party credit card processing firms for online payments.

Budget Highlights

- The reallocation of staff assignments has resulted in increased staff allocations to the Finance Department causing a growth in personnel expenses; these include a shared Management Analyst and reclassifying the existing Accounting Technician position to a Financial Analyst.
- \$95,000 is budgeted to cover Contract Services that include support to expand use of the finance software, consulting services from Regional Government Services to help with special projects.
- \$16,500 is budgeted for the Annual Audit; additional costs are budgeted in water and wastewater funds.
- \$18,000 is budgeted for the Transient Occupancy Tax audit that is completed every three years.
- To augment staff knowledge, cross train and increase familiarity with the finance software across the organization, \$2,800 is budgeted to cover onsite training for Town staff, conferences and specialized courses for finance department staff.
- \$2,295 is budgeted to cover memberships to various professional organizations.
- The Finance Department operates its service delivery model with two full-time employees for the finance portion and support from two Management Analyst from Public Works and Human Resources. Management of Utility Billing includes a position that is shared between enterprise funds and multiple departments. Three part-time Accounting Assistants support Town Hall as well as fiscal operations across all departments. Part-time staff are limited to 960 hours each and together they provide 55

Did You Know?

In 2017:

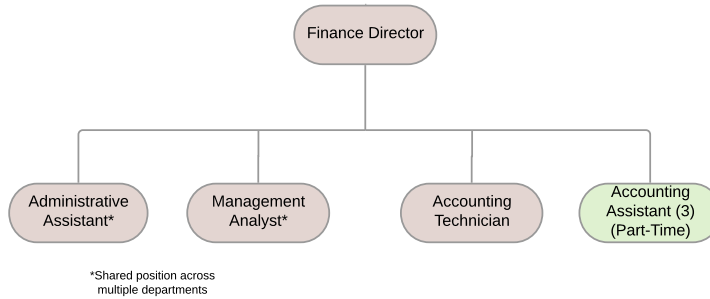
- Issued 409 business licenses, 49 more than last year – an increase of 13%.
- Accounts payable issued 1,978 checks.
- Approximately 11,808 cash receipts totaling \$17,891,053 were processed through over the phone and front counter transactions, wire transfers, and online bill pay.
- 827 utility bills were issued each month.
- 4,480 online utility bill payments were made through the online bill pay system.
- 44% of our rate payers used the online system to pay their utility bill.
- 60 New utility accounts were created in 2017.
- 1,754 past due notices were issued.
- 209 water shut off notices were issued.
- 149 utility customers enrolled in auto pay.
- 254 utility customers registered for and are receiving e-statements.

Town of Yountville
FINANCE
General Fund Department 1102

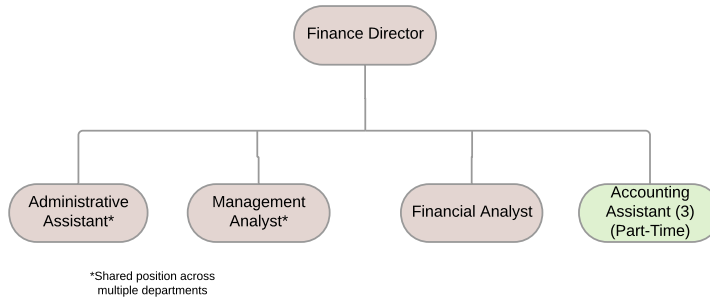
		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	161,794	159,927	199,390	199,390	229,007
4011	Salaries - Part Time	4,207	17,836	6,819	6,819	8,925
4012	Overtime	229	197	1,000	1,000	500
4013	Medicare & Fica	2,401	3,545	3,370	3,370	4,012
4020	Pers Employer Rate	29,776	29,909	33,919	33,919	44,444
4030	Deferred Compensation	11,130	10,958	12,220	12,220	16,535
4031	Payment In-Lieu Health	-	-	3,600	3,600	6,000
4040	Health Insurance	16,788	16,632	29,190	20,200	21,462
4042	Dental Insurance	2,255	2,821	3,280	3,280	3,246
4043	Vision Insurance	-	-	960	960	2,000
4044	Life/Disability Insurance	1,195	1,481	1,680	1,680	1,927
4049	Allocated OPEB	22,680	22,680	28,950	28,950	33,216
4050	Tuition Reimbursement	75	1,200	1,200	1,200	1,200
4051	Automobile Allowance	-	-	2,400	2,400	2,400
4052	Cell Phone Allowance	616	2,460	2,088	2,088	5,760
4053	Other Employee Reimbursement	1,150	75	1,920	1,920	1,920
4055	Tablet Stipend	1,800	-	-	-	-
4819	Allocated Liability Insurance	5,749	6,825	7,660	7,660	8,370
4839	Allocated Workers' Comp Insurance	6,120	2,015	5,120	5,120	5,822
Total Personnel		\$ 267,967	\$ 278,561	\$ 344,766	\$ 335,776	\$ 396,746
SUPPLIES & SERVICES						
4110	Office Supplies	1,247	1,935	1,600	1,600	1,500
4120	Other Supplies & Materials	1,268	1,384	1,500	1,500	1,500
4130	Postage & Printing	2,486	2,881	4,200	4,200	4,200
4210	Contract Services	207,904	71,096	97,670	97,670	95,000
4220	Audit & Accounting Services	14,999	26,404	25,000	33,401	34,500
4225	Bank & Fiscal Agent Fees	8,764	10,006	9,600	2,000	2,800
4230	Personnel Services	-	150	-	-	-
4699	Allocated IT Costs	27,791	27,250	40,510	35,730	39,680
4710	Conference & Travel	1,486	2,875	6,000	6,000	6,000
4715	Meetings & Training	4,591	2,733	8,000	16,000	12,800
4720	Dues & Subscriptions	1,396	2,147	1,800	1,800	2,295
Total Supplies & Services		\$ 271,931	\$ 148,862	\$ 195,880	\$ 199,901	\$ 200,275
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	-	-	-	600
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 600
TOTAL EXPENDITURES		\$ 539,898	\$ 427,423	\$ 540,646	\$ 535,677	\$ 597,621

Town of Yountville
FINANCE
General Fund Department 1102

Organizational Chart with Accounting
Technician Ending 12/2018



Organizational Chart with Financial
Analyst Position Starting 01/2019



	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1000	0.1000	0.0750	0.0750
Finance Director	0.6000	0.6000	0.5000	0.5000
Accounting Technician/Financial Analyst	0.5500	0.5500	0.6000	0.6000
Administrative Assistant	-	-	0.1000	0.1000
Management Analyst	0.1000	0.1000	0.4750	0.5500
TOTAL STAFF	1.3500	1.3500	1.7500	1.8250

**Town of Yountville
RISK MANAGEMENT
General Fund Department 1103**

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 Treasurer. PARSAC membership benefits support our risk management practices through:

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

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

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

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

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

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

Program Information: The Liability Program provides coverage to \$35 million per occurrence for general and automobile liability and public officials' errors and omission. PARSAC self-funds coverage up to \$1 million; losses that exceed this amount are covered via the CSAC Excess Insurance Authority. The Town's self-insured retention is \$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 is changing from a coverage from the first dollar of each claim to a \$5,000 SIR effective this year. This will result in a premium decrease but includes the establishment of a new Workers Compensation Claim Reserve Fund to address costs that fall in the self-retention level.

**Town of Yountville
RISK MANAGEMENT
General Fund Department 1103**

2017-2018 Accomplishments

- Continued to actively seek to update and improve upon Town's risk management policies and procedures by adopting new policies and procedures with a focus at the departmental standard level.
- Continued to proactively assist with Risk Management and prevention of potential litigation and workers compensation claims through the implementation of appropriate policies, procedures, and staff training and development including appropriate online training.
- Continued to review and update appropriate PARSAC recommended best practices where applicable: current focus on urban forestation and park maintenance programs.
- Maintained liability claim reserve fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- Received \$10,000 Employee Relations Grant and a \$10,000 Safety Grant from the 2017-18 PARSAC grant program. These funds were used for updating Personnel Rules and Regulations and completing the Emergency Operations Center checklist items.
- One liability claim was filed against the Town this year.

2018-2019 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.
- Transition to \$5,000 SIR for Workers Compensation Program and establish Workers Compensation Claim Reserve Fund.
- Pursue additional PARSAC Employee Relations and Safety Grant opportunities.

Budget Highlights

- The Workers' Compensation, Liability, and property insurance 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.
- 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.

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.
- Public Works held 48 tailgate safety meetings.
- Parks and Recreation has an extensive employee orientation program including annual employee safety responsibilities for summer part-time and seasonal employees.
- Town Manager and Safety Committee host four (4) All Employee Quarterly Training meetings.

Town of Yountville
RISK MANAGEMENT
General Fund Department 1103

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	(4,713)	17,360	11,200	11,200	11,200
4210	Contract Services	17,218	12,137	19,800	19,800	24,800
4710	Conference & Travel	-	-	800	800	800
4805	Liability Claims	7,600	3,274	10,000	10,000	10,000
4820	Property Insurance	36,602	-	-	-	-
4835	Workers Compensation Claims	-	-	-	-	5,000
4840	Unemployment Insurance	2,163	6,804	5,000	5,000	5,000
Total Supplies & Services		\$ 58,869	\$ 39,575	\$ 46,800	\$ 46,800	\$ 56,800
TOTAL EXPENDITURES		\$ 58,869	\$ 39,575	\$ 46,800	\$ 46,800	\$ 56,800
PROGRAM REVENUE						
3801	Refunds & Reimbursements	-	9,937	5,000	20,000	15,000
TOTAL PROGRAM REVENUE		\$ -	\$ 9,937	\$ 5,000	\$ 20,000	\$ 15,000

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.

2017-2018 Accomplishments

- Drafted or assisted staff drafting of Municipal Code amendments to:
 - implement rental registration program
 - revise and amend administrative enforcement procedures to streamline the process
 - modernize collection of delinquent water and sewer bills
 - prohibit and set fines for unpermitted stopping, standing and leaving of vehicles
 - update cannabis regulation after the passage of Proposition 64 and related state laws
 - permit electric vehicle charging stations at residential and commercial parcels
- Drafted contracting forms and various agreements to facilitate Town projects.
- Provided contract review for multiple Town transactions with consultants and contractors.
- Represented the Town in litigation involving Rector Reservoir.
- Assisted with multiple Town staff code enforcement efforts.
- Assisted in drafting, reviewing, and/or revising various Town by-laws, policies, resolutions, ordinances, contracts, and related staff reports for general Town functions, including the Town Council Protocols and Electronic Document Policy.
- Provided day-to-day advice to members of the Town Council and Town staff.

2018-2019 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.

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

- 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 \$170,000 which includes a monthly retainer amount and funding for additional projects or needs. The Town Attorney and his staff have been within the budgetary amounts identified within their monthly retainer for general municipal services. Some matters, including litigation and code enforcement matters, may require additional budgetary amounts from the Legal Contingency Fund. These amounts are approved in advance by the Town Council or Town Manager. Legal services required by the Town include a review of contracts, agreements, ordinances, and other advisory functions.

Did You Know?

- The Town Attorney reviews approximately 180 emails per month related to Town business.
- The Town Attorney's office includes 23 attorneys with a wide range of specializations.

Town of Yountville
TOWN ATTORNEY
General Fund Department 1105

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4130	Postage & Printing	-	-	1,500	1,500	1,500
4210	Contract Services	145,803	195,766	160,000	160,000	170,000
4250	Advertising	-	-	-	-	-
4805	Liability Claims	-	-	-	-	-
Total Supplies & Services		\$ 145,803	\$ 195,766	\$ 161,500	\$ 161,500	\$ 171,500
TOTAL EXPENDITURES		\$ 145,803	\$ 195,766	\$ 161,500	\$ 161,500	\$ 171,500

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

Department Overview

The Office of the Town Clerk is a one-person department whose 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 Agenda Workflow System for paperless agendas for Town Council, Yountville Housing Authority, Yountville Parking Authority and Yountville Finance Authority, and attends and records the proceedings of all meetings;
- Prepares minutes of Town Council, Yountville Housing Authority, Yountville Parking Authority and Yountville 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;
- 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;
- Filing Official and manages the electronic filing of Form 700s and campaign statements, as required by the Fair Political Practices Commission (FPPC) and updates Conflict of Interest Code;
- Manages recruitment for appointments to 11 Town Boards and Commissions, as well as regional Boards and Commissions;
- Oversees Video Web-streaming and Channel 28 Programming for Town Council Meetings;
- Maintains Town Council, Town Clerk and Boards and Commission pages on the Town website;
- Provides general administrative support to the Town Council;
- Provides citizens with information related to Town Council actions and Clerk functions; and
- Coordinates and responds to Public Records Act Requests and Claims against the Town.

2017-2018 Accomplishments

- Records Management Program and Trustworthy Electronic Content Management System (ECMS) – Completed development of a Request for Proposal (RFP), selected, purchased, and implemented a Trustworthy Electronic Content Management System with ECS Laserfiche to manage the Town's electronic and hard copy records. The project included design and implementation of new software and hardware; development of Town Clerk and Public Works Department File Plans, and testing of the new software system.
- Technology Modernization/Government Transparency – Continue professional development with System Administration and assist System Users with Granicus Full Solutions Upgrade which includes Legistar Agenda Workflow/Legislative Management Suite, InSite view page for Town Council, ZDRB, PRAC, YAC and Community Foundation meetings, Social Media Citizen Participation Suite (e-comment and SpeakUp), VoteCast Suite, and Boards and Commissions on-line management.
- Yountville Community Foundation (YCF) – Recruited and filled positions, coordinated Oath of Office, Statement of Economic Interest filing and Ethics Training (AB 1234), and worked with Granicus to create Agenda and Staff Report Templates.
- Town Council Protocols – Nearing completion of substantial updates to the Protocols.
- Fair Political Practices Commission (FPPC) – Conducted e-filing of mandated Statement of Economic Interest - Annual Form 700.
- Municipal Code Supplements – Conducted bi-annual Municipal Code Supplement Updates.
- Participated in the Proposition 218 Ballot process.

Budget Highlights

- Records Management Program and Trustworthy Electronic Content Management System (ECMS) – Complete development of all Department File Plans, implement Laserfiche system, develop Workflows and test the system.
- Inclusion of \$29,000 for a part-time hourly employee to support the Town's Records and Information Management Program and multiple departments with documents related to the new Electronic Content Management System.

Did You Know?

- Town Clerk managed recruitment for seven (7) Board and Commissions (local and countywide) resulting in seven (7) special Town Council Meetings, 18 applicant interviews, and Council making 13 appointments.
- Town Clerk and Departments of Record responded to over 18 Public Records Act (PRA) requests not including daily requests for information outside of the PRA process.
- Town Clerk and various Departments of Record, as part of the Town's Records and Information Management Program, transferred approximately 38 boxes to storage and destroyed approximately 25 boxes pursuant to the Town's recently Adopted Record Retention Schedule.
- Town Clerk has prepared over 32 Town Council paperless agenda packets, 25 sets of minutes, and has processed over 78 resolutions and nine (9) ordinances.
- The public can submit eComments on Town Council Agenda Items via the Town's website at www.townofyountville.com.



Town of Yountville
TOWN CLERK
General Fund Department 1110

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	63,294	108,569	108,000	108,000	111,811
4011	Salaries - Part Time	268	-	-	-	29,722
4013	Medicare & Fica	878	1,477	1,580	1,580	3,898
4020	Pers Employer Rate	12,375	22,411	28,642	28,642	34,907
4030	Deferred Compensation	3,967	7,168	7,560	7,560	7,827
4031	Payment In-Lieu Health	-	-	5,400	5,400	6,000
4040	Health Insurance	4,511	4,849	7,900	2,175	2,653
4042	Dental Insurance	1,661	1,771	1,520	1,520	1,446
4043	Vision Insurance	-	259	400	400	500
4044	Life/Disability Insurance	629	1,019	910	910	1,012
4049	Allocated OPEB	16,080	14,640	15,670	15,670	16,215
4052	Cell Phone Allowance	-	-	60	60	-
4053	Other Employee Reimbursement	-	280	480	480	480
4055	Tablet Stipend	1,800	-	-	-	-
4819	Allocated Liability Insurance	3,976	4,720	4,010	4,010	4,087
4839	Allocated Workers' Comp Insurance	4,232	1,394	2,680	2,680	2,843
	Total Personnel	\$ 113,672	\$ 168,557	\$ 184,812	\$ 179,087	\$ 223,401
SUPPLIES & SERVICES						
4110	Office Supplies	664	1,451	1,300	1,300	1,300
4120	Other Supplies & Materials	-	1,200	1,200	1,200	1,200
4210	Contract Services	99,558	121,366	285,300	296,583	102,800
4250	Advertising	-	-	600	600	600
4270	Elections	249	1,484	500	500	15,000
4699	Allocated IT Costs	9,300	9,080	13,500	11,900	18,900
4710	Conference & Travel	-	2,243	2,500	2,500	4,800
4715	Meetings & Training	200	1,045	600	600	600
4720	Dues & Subscriptions	230	535	350	350	400
	Total Supplies & Services	\$ 110,201	\$ 138,403	\$ 305,850	\$ 315,533	\$ 145,600
CAPITAL OUTLAY						
5700	Machinery & Equipment / Furniture	-	-	1,995	1,995	-
	Total Capital Outlay	\$ -	\$ -	\$ 1,995	\$ 1,995	\$ -
	TOTAL EXPENDITURES	\$ 223,873	\$ 306,960	\$ 492,657	\$ 496,615	\$ 369,001

Town of Yountville
TOWN CLERK
General Fund Department 1110

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Clerk	0.8500	0.8500	0.9000	0.9000
Administrative Assistant	0.2000	0.2000	0.1000	0.1000
TOTAL STAFF	1.0500	1.0500	1.0000	1.0000

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

Department Overview

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

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

Funding OPEB:

Starting in Fiscal Year 2008-09, the Town implemented an OPEB allocation charge to all general fund and utility enterprise operating funds, based on a percentage of salaries, to fund the estimated current year OPEB expenses. By phasing in 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 allocate additional funds for OPEB as they were available over the past four years. Town Council adopted an OPEB funding policy with the adoption of resolution number 3188-14 on June 17, 2014. The following payroll allocation rates have been implemented to fund the ARC fully:

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

Accounting for OPEB:

The Town's retiree health benefits are a part of the compensation that employees earn each year, contingent on their ability to meet the eligibility requirements of the Town's program. Prior to implementation of GASB 45 the Town, along with most governments, reported expenses on a "pay as you go" basis, rather than recognizing the cost of the retiree health benefits earned by employees in that year; these two amounts may be significantly different. The calculation of that amount must be determined actuarially. The Town's Unfunded Actuarially Accrued Liability (UAAL) to be reported in the Comprehensive Annual Financial Report (CAFR) at June 30, 2017 is \$3,199,465. The Town is required to obtain an updated actuarial valuation every three years, or when substantial changes are made that could affect the liability. The Actuarial study was completed in 2017 and recommended an Annual Required Contribution (ARC) rate of 14.5%. As of January 31, 2018 the OPEB Trust Fund has a balance of \$2,988,709.

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

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

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

2017-2018 Accomplishments

- In Fiscal Year 2017-18 the Town deposited \$419,202 into the Trust Fund and covered \$129,000 in Retiree Health Insurance costs.

2018-2019 Goals and Objectives

- Complete the required salary allocations at the rate of 14.5%. The budget includes \$139,000 to pay for current retiree benefits, and \$450,740 plus interest will be a contribution to the OPEB Trust Fund. The total budget is \$589,740.

Budget Highlights

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

Did You Know?

- The OPEB Trust Fund was established on June 30, 2011 and as of January 31, 2018 has a balance of \$2,988,709.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ (20)	\$ 28,269	\$ 4,426	\$ 4,426	\$ 0
REVENUE						
3301	Investment Earnings	99	653	-	427	500
3801	Refunds & Reimbursements	-	-	-	-	-
Total Revenue		\$ 99	\$ 653	\$ -	\$ 427	\$ 500
EXPENDITURES						
4041	Retiree Health Insurance (OPEB)	99,940	118,128	127,000	129,000	139,000
4049	Payment to OPEB Trust Fund	209,430	383,729	416,350	419,202	450,740
Total Expenditures		\$ 309,370	\$ 501,857	\$ 543,350	\$ 548,202	\$ 589,740
TRANSFERS IN						
3900	From General Fund	-	120,000	127,000	127,000	139,000
3910	Allocated OPEB	337,560	357,360	416,350	416,350	450,740
Total Transfers		\$ 337,560	\$ 477,360	\$ 543,350	\$ 543,350	\$ 589,740
■ ENDING FUND BALANCE		\$ 28,269	\$ 4,426	\$ 4,430	\$ 0	\$ 500

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

Department Overview

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

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

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

2017-2018 Accomplishments

- This was a new fund for Fiscal Year 2017-18. The Town Council allocated a beginning fund balance of \$366,943. In Fiscal Year 2017-18 \$300,000 was budgeted to be transferred from the General Fund into the UAAL. In December 2017, and the Town Council approved an additional \$600,000 to be transferred from the General Fund into the UAAL, bringing the balance to \$1,266,943 which was remitted to PARS to establish the Trust Fund.
- Worked with PARS to allocate funds into a portfolio similar to OPEB to increase the rate of return, secure the Town's investment and continue to meet the required UAAL contribution.

2018-2019 Goals and Objectives

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

Budget Highlights

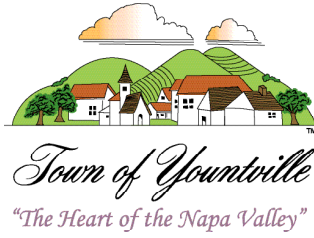
- Invest \$314,326 plus interest into the trust fund.
- Allocate \$302,183 from departments to pay for the UAAL due this fiscal year.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 367,560	\$ 367,560	\$ 2,237
REVENUE						
3301	Investment Earnings	-	617	-	1,621	100
3801	Refunds & Reimbursements	-	-	-	-	-
Total Revenue		\$ -	\$ 617	\$ -	\$ 1,621	\$ 100
EXPENDITURES						
4041	Payment to PERS UAAL Reserve Fund	-	-	666,943	1,266,943	314,326
4048	Pers Unfunded Actuarially Accrued Liability	-	-	259,235	259,235	302,183
Total Expenditures		\$ -	\$ -	\$ 926,178	\$ 1,526,178	\$ 616,509
TRANSFERS IN						
3900	From General Fund	-	366,943	300,000	900,000	314,326
3911	Allocated PERS UAAL	-	-	259,235	259,235	302,183
Total Transfers		\$ -	\$ 366,943	\$ 559,235	\$ 1,159,235	\$ 616,509
■ ENDING FUND BALANCE		\$ -	\$ 367,560	\$ 620	\$ 2,237	\$ 2,337



Photo Credit: CALFIRE



Housing Opportunity Program

(1500)

Town of Yountville
HOUSING OPPORTUNITY PROGRAM
General Fund Department 1500

Department Overview

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 tourism and agricultural industries the opportunity to live in the community in which they work. This program recognizes the desire to have a socio-economically diverse population. Developer fair share fees, General Fund transfers, and interest income provide the source of funds for these efforts. The Town currently has 100 deed restricted affordable housing units. The Town is reaching build out and there is limited commercial and residential land to build upon. This means there will be very limited funding from fair share fees in current and future years.

2017-2018 Accomplishments

- Conducted outreach, marketing, and overall management for the Home Rehabilitation Program funded by CalHOME and HOME grants, which expired in the prior fiscal year.
- Completed an application for the Community Development Block Grant for continued funding of the Home Rehabilitation Program.
- Affordable Housing Fair Share Fees were collected from the Gates Estates and Hotel Villagio development projects for a total of approximately \$76,913. An additional \$28,679 is expected from the Bardessono Hotel by the end of the Fiscal Year.

2018-2019 Goals and Objectives

- Continue contract with the City of Napa Housing Authority for support services to advance the Town's affordable housing goals.
- Assist eligible homeowners to refinance.
- Collect appropriate fees for development projects.

Budget Highlights

- A budget of \$13,400 is included for contributions 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 General Plan Housing Element policy.
- A budget of \$35,000 is included to continue a contract with the City of Napa Housing Authority for housing management services.

Did You Know?

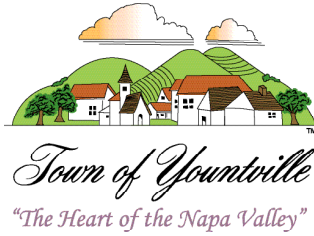
- 15 affordable home improvement projects (totaling \$284,263) funded by the HOME grant have been completed and 20 affordable home improvement projects (totaling \$330,000) funded by the CalHOME grant have been completed as part of the Home Rehabilitation Program since the program began in 2016.
- Approximately 10% of Yountville's housing stock is deed restricted affordable in support of the Town's housing goals.
- There are 100 affordable housing units in Town; 27 are owner-occupied, and 73 are renter occupied.

Town of Yountville
HOUSING OPPORTUNITY PROGRAM
General Fund Department 1500

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services	31,220	7,044	33,450	33,450	35,000
4280	Other Agencies	2,000	38,469	13,400	13,400	13,400
4310	Facilities/Grounds Maintenance	-	122	-	-	-
4510	Utilites - Gas & Electric	-	357	-	-	-
4515	Utilites - Water & Sewer	-	448	-	301	-
4802	Purchase of Property & Equip.	-	296,845	-	-	-
Total Supplies & Services		\$ 33,220	\$ 343,285	\$ 46,850	\$ 47,151	\$ 48,400
TOTAL EXPENDITURES		\$ 33,220	\$ 343,285	\$ 46,850	\$ 47,151	\$ 48,400
PROGRAM REVENUE						
3701	Affordable Housing Fair Share Fee**	\$ 130,435	\$ 236,318	\$ 28,000	\$ 76,913	\$ -
3800	Miscellaneous Revenue	\$ -	\$ 55	\$ -	\$ 472	\$ -
3802	Sale of Property & Equipment	\$ -	\$ 296,109	\$ -	\$ -	\$ -
TOTAL PROGRAM REVENUE		\$ 130,435	\$ 532,481	\$ 28,000	\$ 77,385	\$ -

***Previously titled Housing in Lieu Fee*





Planning and Building Department

(2115)

Planning and Building Department Mission Statement

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

Department Overview

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

The department is currently staffed by the Planning & Building Department Director, a Senior Management Analyst, a two-year limited duration Planning Fellow, and a shared administrative assistant with Finance and Administration. The 2018-19 budget includes a transition of the Planning Fellow position from a two-year limited term position to an entry level permanent Assistant Planner position, effective after the completion of the General Plan update to shift emphasis to various code compliance program initiatives. This change will not result in a net increase in departmental staffing.

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

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

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

2017-2018 Accomplishments

- Significant time was spent toward the Envision Yountville effort, a multi-year project which will culminate in the update of the Town's General Plan. Major elements of this effort include five successful Speaker Series events, three community workshops, the establishment and appointment of the

Town of Yountville
PLANNING AND BUILDING
General Fund Department 2115

Envision Yountville Town Advisory Group, ten meetings of the Town Advisory Group, two Town Council study sessions, Boards and Commissions input, and the continued development and management of the online resource www.envisionyountville.com.

- Launched the Rental Registration Program. The program became effective on January 1, 2018 and requires all residential rental properties within the Town to obtain a permit. Staff processed more than 185 permits, accounting for more than 265 housing units—roughly one-quarter of the Town’s stick-built housing stock.
- Modernized and updated the building permit process, utilizing new technology to provide an online module for applicants.
- Continued to incorporate interactive GIS technology on the Town website, including visually stimulating maps for a business directory, development projects, and sustainability efforts.
- Conducted Conditional Use Permit Monitoring for 41 businesses as part of an enhanced formal monitoring program.
- Conducted regular monitoring for the eleven (11) businesses participating in the Employee Parking Management Program. Staff is working to enroll an additional five (5) businesses that are required to participate pursuant to project conditions of approval.
- Completed various Ordinance amendments to the Yountville Municipal Code, including those related to parking, cannabis cultivation and delivery, administrative code compliance, and minor edits to the Rental Registration Program.
- Developed a program for wine tasting rooms to pour wine in a business’s open space, resulting in a more lively and active streetscape and processed applications for eligible tasting rooms.
- Conducted building permit administration and inspection for projects under construction including the Hotel Villagio, Vintage House, Restoration Hardware, Handwritten Wines, and various residential remodels.

2018-2019 Goals and Objectives

- Complete the Envision Yountville effort, which will culminate in a comprehensive update to the Town’s General Plan. Work this year includes public review of the draft plan and adoption by the Town Council.
- Continue to modernize the building permit process, including continuous updating and improvement of the online module for applicants.
- Initiate steps to implement General Plan policies and programs, including a major update to the Zoning and Design Ordinances.
- Continue to modernize the code compliance program, which will include more streamlined processes for enforcement and follow-up regarding use permit monitoring, parking management, nuisance violations, and other code compliance issues.

Budget Highlights

- The transition of the limited-term Planning Fellow position from a two-year limited duration position to a permanent entry level Assistant Planner position will become effective upon adoption of the General Plan update. This modification has a minor impact on the budget due to the salary difference between the Planning Fellow and an entry level Planner. The expected salary cost increase for this year is \$7,200. The position will serve the department in conducting enhanced code compliance efforts and in handling new programs initiated in recent years including:
 - Wayfinding Sign Program
 - Conditional Use Permit Monitoring Program
 - Employee Parking Management Program
 - Rental Registration Program
 - Home Rehab Program
 - GIS Incorporation
- Online Permitting and Application System.
- The Contract Services budget has decreased due to the completion of the General Plan update. It

Town of Yountville
PLANNING AND BUILDING
General Fund Department 2115

includes assistance with regular departmental needs, including attorney services, arborist reports, on-call project planning, limited code compliance services, and finishing details on the General Plan update.

- Envision Yountville will enter the final stage, which includes public input on the draft General Plan and ultimate Town Council adoption. Staff will coordinate with consultants, the Town Advisory Group, the Town Council, and the community as a whole to complete this effort. Funds from Fiscal Year 2017-18 will remain encumbered and an additional \$60,000 is budgeted for the completion of this effort.
- Enhanced efforts in code compliance is a highlight of this budget. In Fiscal Year 2016-17, a part-time code enforcement officer from the City of Napa began assisting staff with inspections, notices and follow up. The code enforcement officer continues to serve Yountville, providing four (4) hours of code compliance technical support per week and providing direction to other staff on program.
- \$35,000 is budgeted for legal assistance from the Town Attorney, included in Contract Services, for development project legal issues, Municipal Code amendments, and code compliance.
- Building Inspections increased by \$40,000 from Fiscal Year 2017-18. The amount estimated for the budget was based on previous years' estimates not anticipating an active private construction industry which increased costs.

Did You Know?

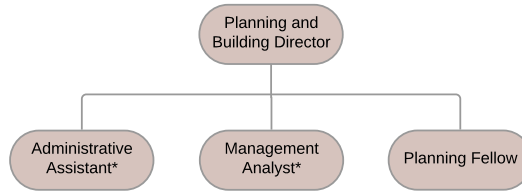
- The Rental Registration Program launched on January 1, 2018. It requires all residential rental properties within the Town to obtain a permit. Staff processed more than 160 permits, accounting for more than 265 housing units—roughly one quarter of the Town's stick-built housing stock.
- The Town's Wayfinding Sign Program includes 54 participants. The program includes 221 name plates for business, nonprofits, public buildings and sites. The Wayfinding Sign Program was put in place to help pedestrians find community businesses.
- The Town Council heard 8 applications and the Zoning & Design Review Board heard 6 applications for Master Development Plan, Use Permit, Design Review, and Sign Permit.
- Town Staff continued the Conditional Use Permit Monitoring Program for the 41 businesses in Town subject to conditional use permit review.
- The Town's Employee Parking Management Program includes 11 businesses with approximately 250 employee vehicles. Regular inspections occur to ensure employees park in approved locations.
- The department issued 119 building permits for a total project valuation of \$6.7 million (through March 2018).

Town of Yountville
PLANNING & BUILDING
General Fund Department 2115

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	202,190	235,489	372,430	372,430	423,733
4011	Salaries - Part Time	72	36,407	-	-	-
4012	Overtime	15	-	-	-	-
4013	Medicare & Fica	2,619	4,407	5,450	5,450	6,161
4020	Pers Employer Rate	36,396	47,656	59,254	59,254	73,823
4030	Deferred Compensation	13,644	18,406	25,080	25,080	30,264
4031	Payment In-Lieu Health	-	-	300	300	-
4040	Health Insurance	37,233	44,858	66,230	47,500	67,211
4042	Dental Insurance	3,399	4,784	5,580	5,580	6,088
4043	Vision Insurance	-	800	1,410	1,410	1,500
4044	Life/Disability Insurance	1,769	2,389	2,960	2,960	3,475
4049	Allocated OPEB	22,920	32,640	54,030	54,030	61,448
4051	Automobile Allowance	-	-	2,400	2,400	2,400
4052	Cell Phone Allowance	1,800	2,240	3,210	3,210	2,880
4053	Other Employee Reimbursement	-	160	1,440	1,440	830
4055	Tablet Stipend	1,800	1,800	-	-	-
4819	Allocated Liability Insurance	8,372	9,939	13,930	13,930	15,486
4839	Allocated Workers' Comp Insurance	8,900	2,931	9,220	9,220	10,773
	Total Personnel	\$ 341,128	\$ 444,906	\$ 622,924	\$ 604,194	\$ 706,072
SUPPLIES & SERVICES						
4110	Office Supplies	2,031	2,051	1,500	1,500	1,500
4120	Other Supplies & Materials	-	733	700	700	700
4130	Postage & Printing	2,570	3,640	4,000	4,000	4,000
4210	Contract Services	180,329	329,182	357,000	756,266	215,000
4225	Bank & Fiscal Agent Fees	-	-	-	5,000	3,700
4240	Building Inspection Services	57,120	93,015	60,000	60,000	100,000
4241	Plan Check Services	34,835	53,091	40,000	40,000	30,000
4330	Vehicle Maintenance	108	62	500	500	500
4699	Allocated IT Costs	21,551	21,200	31,500	27,780	34,010
4710	Conference & Travel	1,764	892	5,000	5,000	5,000
4715	Meetings & Training	2,706	665	1,000	1,000	1,000
4720	Dues & Subscriptions	1,078	2,198	2,000	2,000	3,000
4915	Wayfinding Signs	-	6,341	8,000	8,000	3,000
	Total Supplies & Services	\$ 304,093	\$ 513,069	\$ 511,200	\$ 911,746	\$ 401,410
	TOTAL EXPENDITURES	\$ 645,221	\$ 957,974	\$ 1,134,124	\$ 1,515,940	\$ 1,107,482
PROGRAM REVENUE						
3110	Building Permit Fees	43,768	84,372	40,000	50,000	30,000
3190	Tree Removal Permit	801	1,251	1,305	1,305	1,000
3601	Planning Service Charges	62,384	120,821	43,646	60,000	45,000
3605	Rental Registration	-	-	17,000	17,000	16,000
3606	Conditional Use Permit Monitoring Fee	-	-	-	-	23,800
3611	Plan Check Fees	36,049	105,405	40,000	20,000	20,000
3615	Way Finding Signage Fees	22,354	14,564	8,225	8,225	8,225
3625	Parking Mgmt - Vehicle Reg. Fee	1,050	7,350	5,050	8,000	21,000
3635	Parking Mgmt - Off Site Parking	6,000	4,500	4,500	4,650	11,000
3640	Storefront Display Monitoring	750	2,400	3,000	450	-
3800	Miscellaneous Revenue	-	126	-	250	-
	TOTAL PROGRAM REVENUE	\$ 173,155	\$ 340,790	\$ 162,726	\$ 169,880	\$ 176,025

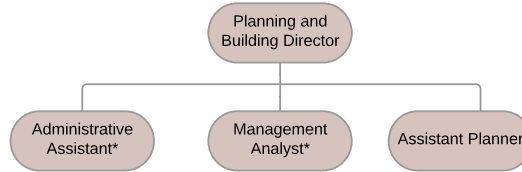
Town of Yountville
PLANNING AND BUILDING
General Fund Department 2115

Organizational Chart
Planning Fellow Position Ending 12/2018



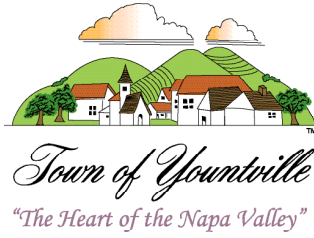
*Shared position across multiple departments

Organizational Chart
Assistant Planner Position Starting 01/2019



*Shared position across multiple departments

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1000	0.1000	0.1000	0.1000
Planning Director	1.0000	1.0000	1.0000	1.0000
Management Analyst	0.5500	0.5500	1.0250	1.0500
Town Clerk	0.0500	0.0500	-	-
Accounting Technician/Financial Analyst	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.1000	0.1000	0.3000	0.3000
Office Assistant	0.2300	-	-	-
Planning Fellow/Assistant Planner	-	-	1.0000	1.0000
TOTAL STAFF	2.0800	1.8500	3.4750	3.5000



Public Safety

Law Enforcement Services (3200)

Fire & Emergency Medical Services (3201)

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

Department Overview

The Town has contracted with the Napa County Sheriff's Department to provide law enforcement services to the Town since incorporation on February 4, 1965. The Town and Napa County Sheriff Department agreed to terms for a three (3) year contract renewal from July 1, 2017 to June 30, 2020 which provides 160 hours per week with four (4) dedicated positions including one sergeant who serves as patrol supervisor and head of the Yountville Station, which are further supported by the full resources of the Napa County Sheriff's Department including detective and specialty resources as needed.

The designated deputies provide a full spectrum of municipal law enforcement services, 24-hour a day, 7-days a week. Additional support from the Sheriff's Office, which is not so obvious, includes: personnel management (i.e., recruitment, hiring, training, etc.); equipment and vehicle issue and maintenance; dispatch services; records management; crime scene and lab processing; property/evidence management and storage; investigative services (major crime and accident); supplemental patrol services, canine services; animal services; hazardous devise mitigation; SWAT and hostage negotiation; disaster response management and training; and special event services.

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

2017-2018 Accomplishments

- The Town Council approved a three-year agreement from July 1, 2017-June 30, 2020.
- Sergeant participated in weekly staff Management Team meetings.
- Assisted code enforcement efforts by working with the Town Code Enforcement Officer and Planning on several cases.
- Continued to upgrade IT network in order to provide for a modern VoIP phone system that will allow residents to contact dispatch through the Yountville Station phone number, providing better communications and a higher level of service.
- Implemented a video training program for local law enforcement and fire personnel for emergency patient evacuation and treatment.
- Taught several joint law enforcement/ firefighter training sessions to promote efficient first responder cooperation and service.
- Held several public meetings and "Coffee with a Cop" events throughout Yountville this year.
- Trained and assisted the Yountville deputies in hosting public events to build their relationships with the community.
- Continued updating and distribution of the Deputy Resource Binder project to better communicate up to date information that is specific to our service in the Town of Yountville.
- The Resource Binder is available in hard copy and digital formats.
- Installed a server and antenna to allow for video/audio downloads remotely from patrol vehicles to avoid unnecessary trips to the main office and out of Yountville.
- Developed emergency evacuation plans for the Veterans' Home campus.
- Worked closely with state partners on the Veteran's Home campus during major incidents and events.

2018-2019 Goals and Objectives

- Continue with community outreach through gatherings such as "Coffee with a Cop."
- Continue to provide support and recommendations for security surveillance camera deployment as needed.

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

- 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 our local deputies.
- Continue with public education and outreach on local issues from traffic safety to home safety.
- Train deputies and town staff on radar trailer deployment.

Budget Highlights

- The Public Safety Law Enforcement budget calls for a 3.9% increase or \$37,823 from Fiscal Year 2017-18 to Fiscal Year 2018-19 in accordance with the three-year contract between the Town and Napa Sheriff Department.

Did You Know?

- The Town's \$1.3 million in property tax revenue is not enough to pay for the Town's public safety costs.
- In the last calendar year, the Sheriff Department handled 4,277 calls for service. This is an increase of approximately 764 more calls than handled in the previous calendar year.
- As parking enforcement and traffic enforcement continues to be of interest to many residents, the Sheriff Department issued 325 traffic citations in the past calendar year and 284 parking citations.
- The five year average for traffic citations is 112 annually and 441 annually for parking citations. This does not account for the numbers of warnings issued which exceeds the numbers of tickets issued.



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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	-	119	500	500	500
4210	Contract Services	900,757	913,508	951,400	951,400	989,223
	Total Supplies & Services	\$ 900,757	\$ 913,627	\$ 951,900	\$ 951,900	\$ 989,723
TOTAL EXPENDITURES		\$ 900,757	\$ 913,627	\$ 951,900	\$ 951,900	\$ 989,723
PROGRAM REVENUE						
3011	Sales Tax - Prop. 172 Public Safety	21,449	22,341	20,000	25,000	20,000
3201	Vehicle Code Fines	4,749	5,651	2,500	3,675	2,000
3215	Abandoned Vehicle Fee	213	139	350	350	350
3402	State COPS Grant	114,618	129,324	100,000	100,000	110,000
3800	Miscellaneous Revenue	4,728	-	-	-	-
	TOTAL PROGRAM REVENUE	\$ 145,758	\$ 157,455	\$ 122,850	\$ 129,025	\$ 132,350

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

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 newly approved contract is effective July 1, 2018, and will renew for an additional year at the end of the fiscal year per the agreement by the three (3) funding partners (Napa County, Veterans Home, and Town of Yountville). Yountville Station 12 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 co-located with the CAL FIRE Sonoma-Lake-Napa Unit Headquarters north of St. Helena. The contract funds the following:

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

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

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

Station personnel are members of the Napa Interagency Rescue Team (NIRT) and the Napa Interagency Hazardous Incident Team (NIHIT). Both teams are part of a JPA and include personnel from each fire agency in Napa County. They receive specialized training in technical rescue situations and hazardous materials incidents. Both teams are also available to respond on a regional level if requested.

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

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

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

2017-2018 Accomplishments

- A new two-year (2) contract has been approved with CalFire, the Veteran's Home and the Town of Yountville starting on Fiscal Year 2018-19.
- 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.
- Napa Interagency Rescue Team housed out of Yountville Station placed 1st overall in the Bay Area Urban Shield exercise.
- Several community "Hands-Only CPR" classes were taught this year within the Town.
- Successful in keeping October 2017 wildfires from entering the Town of Yountville.
- Active Assailant Policy implemented and trained on.
- Body Armor including bulletproof vests and helmets purchased for firefighters through a grant.

2018-2019 Goals and Objectives

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

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

Budget Highlights

- A revised contract agreement was recently reached with CalFire resulting in \$768,333 for the services in Fiscal Year 2018-19.
- The Town estimates a Fire Tax Credit of \$120,000 to offset costs.
- The original estimated cost in Fiscal Year 2017-18 increased mid-year from \$632,940 to \$791,000 due to labor negotiations and the new agreement. The proposed budget for Fiscal Year 2018-19 is \$648,333 including the estimated Fire Tax Credit.
- Continue to provide a high-quality level of fire and emergency medical services to our community while staying within the allocated budget.

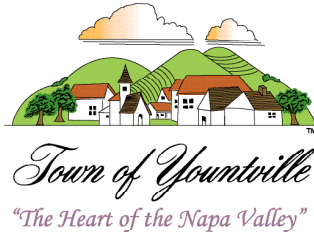
Did You Know?

- The Yountville station responded to 1,850 calls during the 2017 calendar year.
- 19% or 356 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

		2015-16	2016-17	2017-18	2018-19	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
SUPPLIES & SERVICES						
4210	Contract Services	474,128	561,714	512,940	651,000	648,333
	Total Supplies & Services	\$ 474,128	\$ 561,714	\$ 512,940	\$ 651,000	\$ 648,333
	TOTAL EXPENDITURES	\$ 474,128	\$ 561,714	\$ 512,940	\$ 651,000	\$ 648,333
PROGRAM COST OFFSET						
	Total Program Cost	\$ 609,242	\$ 712,608	\$ 632,940	\$ 791,000	\$ 768,333
	County Fire Property Tax Credit	135,114	150,894	120,000	140,000	120,000
	Fire Emergency Services Fund - 28	-	-	-	-	-
	Total General Fund Cost	\$ 474,128	\$ 561,714	\$ 512,940	\$ 651,000	\$ 648,333



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.”

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

Department Overview

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

The Public Works Administration and Engineering Division are staffed by one Public Works Director, a Deputy Director, an Engineering Technician and a shared (Finance) 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 over 15 programs administered by the Public Works Department with half administered directly by the Administration and Engineering Division; including the Capital Improvement Project (CIP), Pavement Management, Floodplain Management, National Pollutant Discharge Elimination System (NPDES) Municipal Storm Water, and Water Conservation 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, and a contract with Napa County Flood Control & Water Conservation District to manage the Napa County Storm Water Pollution Prevention Program (NCSWPPP).

New for this year are Measure T, SB1, and an updated Gas Tax (HUTA) fund program. Additionally, Measure A will sunset this year as stated in the ordinance. The remaining funds will be placed in a new Special Revenue Fund, titled the Measure A Maintenance Fund (Fund 75). These funds will be available as needed to provide funding for any Measure A related projects that require maintenance going forward.

The Public Works Department has made significant progress in delivering projects utilizing Town staff resulting in a more effective and efficient department. Examples of this 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 customer service.

The Administration and Engineering Division also supports the Planning & Building Department for plan review and other planning and administrative functions that relate to approval of private development projects. Most of these costs are charged against deposits made by applicants.

2017-2018 Accomplishments

- Completed the design and construction of 25 Capital Improvement Projects within budget, and on schedule while meeting the expectations of the public.
- Coordinated with the Planning and Building Department and provide plan review services on private development projects such as RH Gallery, Handwritten, Lot Line adjustment for Napa Valley Lodge, and various residential projects.
- Completed the Sports Courts at Vineyard Park Renovation Project (PK-0017).
- Completed the Washington and Jefferson Street Bridge Barrier Rails Project (ST-0018).

2018-2019 Goals and Objectives

- Complete the design and construction of 25 Capital Improvement Projects (CIP) within budget and on schedule while meeting the expectations of the public. This will include design and construction of a Yount Street Paving (Using Measure T, Gas Tax, and SB1 Funds), water and wastewater infrastructure projects.
- Coordinate with the Planning and Building Department and provide plan review services and advice on private development projects.
- Develop a facilities replacement program to plan and program future facilities CIP needs.
- 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 Bi-Annually with reports on project completion submitted on an annual basis.

Budget Highlights

- The overall budget is increased by \$30,227 due to personnel costs. A large share of these costs are due to reallocation of funds from the other Public Works operating budgets (01-4305, 01-4320, 01-4325).
- The operating budget is decreased by \$11,730 due to a decrease in other supplies and materials (4120) and contract services (4210).
- Funding is available this year from Measure T, SB1 and Gas Tax and will take the place of projects previously funded by the General Fund. The expected revenue for these new funds is approximately \$530,000, and will adequately fund the Annual Street Maintenance Paving Program without 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 top priorities for Fiscal Year 2018-19 are to:

- Complete the Yount Street (from Finnell to Mount) paving project (MT-3019) \$432,000.
- Re-roof the Post Office and Sheriff's Annex (CF-0021) \$250,000.

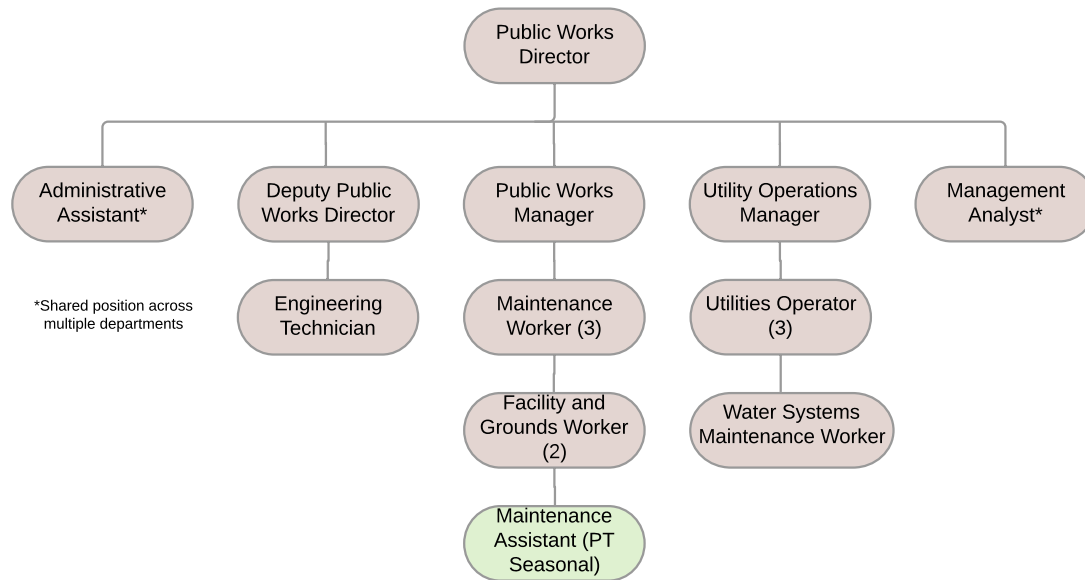
Did You Know?

- Staff Issued 67 Encroachment Permits, an increase of 20% compared to 56 last fiscal year.
- All 25 projects and programs included in Fiscal Year 2017-18 Capital Improvement Projects and Programs are either complete or under construction.
- The Public Works Director led 48 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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	293,813	317,692	301,940	301,940	327,683
4011	Salaries - Part Time	-	26,707	-	-	-
4012	Overtime	-	-	500	500	500
4013	Medicare & Fica	5,289	6,460	4,350	4,350	4,759
4020	Pers Employer Rate	60,711	48,803	43,013	43,013	37,527
4030	Deferred Compensation	27,492	23,528	21,670	21,670	23,551
4031	Payment In-Lieu Health	-	-	-	-	12,000
4040	Health Insurance	49,983	43,035	40,370	40,700	31,886
4042	Dental Insurance	5,590	4,997	4,040	4,040	3,336
4043	Vision Insurance	1,263	1,523	1,060	1,060	4,500
4044	Life/Disability Insurance	3,286	2,870	2,500	2,500	2,800
4049	Allocated OPEB	37,200	41,400	43,830	43,830	47,522
4050	Tuition Reimbursement	1,200	-	-	-	1,200
4051	Automobile Allowance	-	-	4,800	4,800	4,800
4052	Cell Phone Allowance	4,815	5,640	2,556	2,556	8,640
4053	Other Employee Reimbursement	455	1,275	5,545	5,545	6,070
4055	Tablet Stipend	-	-	-	-	-
4819	Allocated Liability Insurance	10,406	12,354	11,120	11,120	11,976
4839	Allocated Workers' Comp Insurance	11,082	3,650	7,500	7,500	8,331
	Total Personnel	\$ 512,585	\$ 539,933	\$ 494,794	\$ 495,124	\$ 537,081
SUPPLIES & SERVICES						
4110	Office Supplies	237	1,589	800	800	800
4120	Other Supplies & Materials	2,541	9,069	12,000	12,000	5,000
4130	Postage & Printing	-	59	500	500	500
4210	Contract Services	85,709	15,050	20,000	28,820	22,000
4230	Personnel Services	64	-	-	-	-
4250	Advertising	-	-	1,500	1,500	1,500
4280	Other Agencies	14,147	61,206	84,500	84,500	86,000
4310	Facilities/Grounds Maintenance	-	-	100	100	100
4320	Equipment Maintenance	97	-	100	100	100
4330	Vehicle Maintenance	581	85	1,000	1,000	1,000
4510	Utilities - Gas & Electric	-	-	600	600	600
4515	Utilities - Water & Sewer	776	647	730	730	800
4699	Allocated IT Costs	18,031	18,521	27,620	24,380	28,140
4710	Conference & Travel	3,110	2,243	5,000	5,000	6,000
4715	Meetings & Training	1,776	854	3,000	3,000	2,000
4720	Dues & Subscriptions	940	1,021	1,000	1,000	1,000
	Total Supplies & Services	\$ 128,008	\$ 110,343	\$ 158,450	\$ 164,030	\$ 155,540
	TOTAL EXPENDITURES	\$ 640,593	\$ 650,277	\$ 653,244	\$ 659,154	\$ 692,621
PROGRAM REVENUE						
3199	Encroachment Permit	11,010	10,728	7,500	10,367	7,500
3602	Engineering Service Charges	1,169	5,498	4,000	4,000	2,000
3800	Miscellaneous Revenue	-	195	-	-	-
	TOTAL PROGRAM REVENUE	\$ 12,179	\$ 16,421	\$ 11,500	\$ 14,367	\$ 9,500

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



	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1000	0.1000	0.1000	0.1000
Public Works Director	0.4000	0.4000	0.4000	0.4000
Deputy Public Works Director	0.7500	0.7500	0.7500	0.7500
Public Works Manager	0.0500	0.0500	0.1000	0.1000
Engineering Technician	0.7500	0.7500	0.7500	0.7500
Management Analyst	0.5000	0.5000	0.4000	0.4200
Utility Operations Manager	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.1500	0.1500	0.1000	0.1000
Office Assistant	0.2300	-	-	-
Finance Director	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	3.0300	2.8000	2.7000	2.7200



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

Department Overview

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

- 8.45 miles of paved streets
- 5.6 miles of storm drainage systems (300 Catch Basins, Finnell Storm drain structures, three (3) sedimentation basins and associated infrastructure)
- 225,000 square feet of sidewalks
- 45,000 linear feet of curbs & gutters
- 300 different signs (street, stop, traffic control, etc.)
- Striping and painting
- 130 Street lights
- 350 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 or the infrastructure of the Veterans Home of California as this is a state property and its infrastructure is maintained by the State.

The Streets Division is supervised 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 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 coordinates with the Americans with Disabilities Act (ADA) Transition Plan projects, Urban Forest Management program, Town Wide drainage projects, sidewalk, 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.

2017-2018 Accomplishments

- Performed annual sidewalk inspections of the whole sidewalk system. This included cutting, grinding and reporting of any areas that may need attention. The task also included updating a GIS Layer identifying areas that have been ground. This will help determine areas that may need to be removed and replaced for future CIP work.
- Continued to use GIS in a comprehensive manner throughout the Public Works Department, including using the system to track and manage work and assets. The GIS system is also used as a component of the Accela Asset Management software.
- Completed Year One (1) of the current three (3) year Urban Forest Management Program to manage and maintain a healthy urban forest.
- Cleared storm drains and streets of debris to minimize flooding.
- Improved and enhanced the employee training and safety programs.

2018-2019 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 permits.
- Perform annual Floodwall inspection and all documentation.
- Continue to expand use of our GIS in a more complete and comprehensive manner. This includes

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

capturing additional assets to create a more robust system. The tasks will include creating new map layers for internal, and external use and additional Storyboards.

- Integrate Accela Asset Management software and begin building data base for assisting with reporting and budgeting tasks. This task will include incorporating the new Equipment and Facility Replacement Reserve Programs.
- The Urban Forest Management Program continues with year two. This program involves trimming all trees in Town at least once in the three-year cycle.
- Continue to pursue and track training opportunities for professional, personal, and safety-related topics. This should include a variety of methods including peer and professional organizations, conferences, online and onsite training.

Budget Highlights

- The overall budget is up by \$39,130 due to an increase in personnel costs, contract services, and utility costs: \$19,375 in personnel costs; \$14,215 reflects increased cost in contracted Street Sweeping Services from \$25,000 to \$39,215; and an increase of \$10,250 in Utilities – Gas and Electric to \$26,280 (4510) to align with actual costs.

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 76 replacement signs. These included 25 Path Rules signs, 25 Path Warning signs, 10 Slippery When Wet signs, 10 No Parking Stopping or Standing signs, and 6 Bocce Ball Rules signs.
- Trimmed a total of 149 trees in the Toyon Terrace neighborhood (Mulberry, Larkspur and Holly Streets area of Town).
- The Town's unique practice of trimming its various street signs in wood which dates back to the design aesthetic of renown landscape architect Lawrence Halprin which was a part of the 1976 General Plan.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	132,347	128,617	119,020	119,020	126,984
4011	Salaries - Part Time	5,188	13,800	-	-	-
4012	Overtime	1,894	2,483	1,500	1,500	2,000
4013	Medicare & Fica	2,074	2,879	1,790	1,790	1,843
4020	Pers Employer Rate	22,994	22,055	22,974	22,974	28,636
4030	Deferred Compensation	6,818	6,667	7,950	7,950	8,878
4031	Payment-In Lieu Health	-	-	450	450	-
4040	Health Insurance	30,679	31,185	33,300	27,700	32,345
4042	Dental Insurance	2,830	3,314	2,370	2,370	3,060
4043	Vision Insurance	-	-	620	620	-
4044	Life/Disability Insurance	986	1,148	1,620	1,620	1,176
4049	Allocated OPEB	19,800	17,040	17,290	17,290	18,419
4052	Cell Phone Allowance	-	-	1,152	1,152	-
4819	Allocated Liability Insurance	5,245	6,227	4,430	4,430	4,641
4839	Allocated Workers' Comp Insurance	5,592	1,842	2,970	2,970	3,229
	Total Personnel	\$ 236,447	\$ 237,257	\$ 217,436	\$ 211,836	\$ 231,211
SUPPLIES & SERVICES						
4110	Office Supplies	236	-	800	800	800
4120	Other Supplies & Materials	23,341	23,979	22,300	22,300	22,300
4210	Contract Services	27,769	33,704	50,000	50,000	64,215
4310	Facilities Maintenance	19,981	34,668	7,000	7,000	9,000
4320	Equipment Maintenance	986	4,000	4,000	4,000	4,000
4330	Vehicle Maintenance	2,401	5,065	3,000	3,000	3,000
4510	Utilities - Gas & Electric	20,474	22,988	16,000	24,500	26,280
4520	Waste Disposal & Recycling	526	439	500	500	500
4699	Allocated IT Costs	11,891	10,911	16,280	14,360	16,040
4710	Conference & Travel	1,223	-	5,000	5,000	5,000
4715	Meetings & Training	955	176	1,000	1,000	1,000
4720	Dues & Subscriptions	910	60	2,000	2,000	2,000
	Total Supplies & Services	\$ 110,692	\$ 135,990	\$ 127,880	\$ 134,460	\$ 154,135
CAPITAL OUTLAY						
5700	Machinery & Equipment	3,000	7,330	1,000	1,000	3,000
	Total Capital Outlay	\$ 3,000	\$ 7,330	\$ 1,000	\$ 1,000	\$ 3,000
	TOTAL EXPENDITURES	\$ 350,139	\$ 380,577	\$ 346,316	\$ 347,296	\$ 388,346

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2500	0.2500	0.3000	0.3000
Utility Operations Manager	0.0250	0.0250	-	-
Maintenance Worker	1.0750	0.9000	0.7750	0.7750
Utility Operator	0.1000	0.0750	0.0250	0.0250
Facility & Grounds Worker	0.3500	0.3500	0.4000	0.4000
TOTAL STAFF	1.8500	1.6500	1.5500	1.5500



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

Department Overview

The Parks Maintenance Division of the Public Works Department maintains the Town's parks and the various infrastructure in our parks. The Division provides vegetation management services utilizing a range of methods to manage vegetation for all parks, paths and open space. This Division includes the urban forest management plan which requires that every town-owned tree is inspected and trimmed as needed at least once in a three (3) year period. This work is performed by a Tree maintenance contractor, each of the crews from this contractor is accompanied by a certified arborist.

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

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

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 Veteran's Memorial Park (south end).
- Assist with Facilities for grounds maintenance at Town Hall, Community Hall, Community Center and Library, and Post Office.

2017-2018 Accomplishments

- Continued to maintain park and path system at a high level. This included installation of additional drought-tolerant landscaping and drip irrigation in the Town's park system. These assets were captured with smart devices and added to the assets on the Town's GIS system.
- Participated in the Town's 3rd Annual Arbor Day Community Tree Planting event, planting one (1) native oak tree at Vineyard Park. This was accomplished with help from students at the after-school program and Town Council members.
- Adapt and utilize GIS and Accela Asset Management system to create efficiency and effectiveness using technology. This includes capturing additional assets and updating those assets in the inventory as needed.
- Continued to pursue and track training opportunities for professional, personal, and safety-related topics. This included a variety of methods such as peer and professional organizations and conferences, online training and onsite training.

2018-2019 Goals and Objectives

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

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

Budget Highlights

- A budget reduction of \$11,401 includes a reallocation of personnel costs of \$12,755 that are now captured in the Administration and Engineering Budget (4301).
- The operations budget for Parks Maintenance is reduced to \$219,420 reflecting a status quo budget.
- The reduction in the operations budget reflects a one-time mid-year budget adjustment for the unplanned emergency removal of the Heritage Oak at a cost of \$46,180 that occurred in 2017-18.

Did You Know?

- Public Works crews provided 100,000 Mutt Mitts for pet waste removal in our town-wide network.
- In an effort to help water conservation, our crews place 183 yards of bark mulch at Yountville Community Park (65 yards), Van De Leur (43 yards), and Community Hall, Community Center, and Post Office (75 yards).

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	125,507	122,380	175,980	175,980	186,591
4011	Salaries - Part Time	39,284	40,273	23,040	23,040	25,000
4012	Overtime	4,635	1,557	1,500	1,500	1,500
4013	Medicare & Fica	4,541	4,855	4,730	4,730	4,020
4020	Pers Employer Rate	17,132	19,438	18,994	18,994	22,151
4030	Deferred Compensation	6,131	6,441	11,940	11,940	13,050
4031	Payment In-Lieu Health	-	-	4,800	4,800	-
4040	Health Insurance	19,392	16,509	47,500	24,000	27,348
4042	Dental Insurance	2,925	3,427	5,350	5,350	5,539
4043	Vision Insurance	553	-	940	940	-
4044	Life/Disability Insurance	954	1,085	1,220	1,220	1,723
4049	Allocated OPEB	27,000	16,800	25,560	25,560	27,067
4052	Cell Phone Allowance	-	-	2,490	2,490	960
4819	Allocated Liability Insurance	5,339	6,338	7,400	7,400	6,820
4839	Allocated Workers' Comp Insurance	5,673	1,868	4,950	4,950	4,744
Total Personnel		\$ 259,065	\$ 240,972	\$ 336,394	\$ 312,894	\$ 326,513
SUPPLIES & SERVICES						
4110	Office Supplies	-	-	300	300	300
4120	Other Supplies & Materials	35,408	41,755	37,900	37,900	37,900
4210	Contract Services	22,766	27,416	29,600	80,460	29,600
4310	Facilities Maintenance	14,461	19,648	20,000	20,000	21,800
4320	Equipment Maintenance	4,600	4,004	3,000	3,000	3,000
4330	Vehicle Maintenance	7,208	10,069	6,000	6,000	6,000
4420	Equipment Rental	-	589	1,000	1,000	1,000
4510	Utilities - Gas & Electric	5,851	6,509	6,000	7,100	7,500
4515	Utilities - Water & Sewer	68,231	48,902	55,000	55,000	66,000
4520	Waste Disposal & Recycling	20,640	20,026	15,000	15,000	15,000
4699	Allocated IT Costs	11,631	10,911	16,280	14,360	27,420
4710	Conference & Travel	-	-	1,200	1,200	1,200
4715	Meetings & Training	75	507	2,000	2,000	2,000
4720	Dues & Subscriptions	190	80	700	700	700
Total Supplies & Services		\$ 191,060	\$ 190,415	\$ 193,980	\$ 244,020	\$ 219,420
CAPITAL OUTLAY						
5700	Machinery & Equipment	1,967	7,899	1,500	1,500	3,000
Total Capital Outlay		\$ 1,967	\$ 7,899	\$ 1,500	\$ 1,500	\$ 3,000
TOTAL EXPENDITURES		\$ 452,092	\$ 439,287	\$ 531,874	\$ 558,414	\$ 548,933
PROGRAM REVENUE						
3191	Tree Removal In Lieu Fee	-	1,055	375	1,800	1,000
3801	Refunds & Reimbursements	-	10,433	11,922	11,922	12,000
3803	Donations & Contributions	-	2,500	-	-	-
TOTAL PROGRAM REVENUE		\$ -	\$ 13,988	\$ 12,297	\$ 13,722	\$ 13,000

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2000	0.2000	0.2500	0.2500
Maintenance Worker	1.2000	1.0500	1.0500	1.0500
Facility & Grounds Worker	0.3500	0.3500	1.3000	1.3000
TOTAL STAFF	1.8000	1.6500	2.6500	2.6500



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

Department Overview

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

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

This division is supervised by the Public Works Municipal Operations Manager and includes one (1) Maintenance Worker and one (1) Facilities & Grounds Worker. The two full-time staff members maintain over 80,000 square feet of facilities including the community pool located on the grounds of the Veterans Home. The budget includes funding for a contracted tree service firm comprised of a certified arborist on staff, janitorial services firm, and janitorial supplies and related equipment. There is also funding 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.

A separate budget exists for the Community Center (01-5408), but the following "Town-wide" expenses are incurred for the following buildings:

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

The addition of the Solar Array in the parking lot at Community Center and Community Hall will be online 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.

2017-2018 Accomplishments

- Maintained Town owned and operated facilities and respond to customer service requests.
- Managed the Urban Forest program.
- 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.
- Obtained training and certifications that allows staff to perform tasks that have formerly been performed by contractors. These tasks include Planned Scheduled Maintenance (PMS), plumbing, and electrical tasks.
- Integrated GIS when possible by including assets within the Town facilities infrastructure.

2018-2019 Goals and Objectives

- Develop and refine asset service life and replacement program and incorporate into Accela Asset Management Program.
- Get the solar array online and producing fixed costs green energy for the Community Center/Community Hall.

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

- Continue to develop and Integrate GIS when possible by including assets within the facilities infrastructure.
- Manage the annual 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 budget has an operations cost increase this year of \$13,295. The primary cost driver is a \$12,000 increase in Utilities- Gas and Electric (4510) to align with actual costs.
- There is an increase in Contract Services (4210) for Janitorial Services at the Sheriff's Annex of \$4,760.
- There is an increase of \$9,500 in Facilities Maintenance (4310) for the replacement of the fluorescent light fixtures in the Post Office with LED fixtures.
- A loan from the State of California Energy Resources Conservation and Development Commission was disbursed on June 30, 2011 for the amount of \$200,000. \$18,212 in principal and \$2,457 in interest is budgeted to make timely debt payments.

Did You Know?

- 105 trees located on Town facilities were trimmed, inspected and managed.
- The Town Public Works staff supported 20 special community events.

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

		2015-16	2016-17	2017-18	2018-19
		ACTUAL	ACTUAL	BUDGET	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	79,934	87,685	98,180	105,977
4012	Overtime	1,710	1,422	1,000	1,000
4013	Medicare & Fica	1,062	1,233	1,440	1,543
4020	Pers Employer Rate	9,837	12,185	8,730	10,134
4030	Deferred Compensation	3,856	4,145	6,620	7,418
4031	Payment In-Lieu Health	-	-	4,500	-
4040	Health Insurance	11,700	9,279	15,790	10,832
4042	Dental Insurance	2,246	2,577	2,590	2,671
4043	Vision Insurance	-	-	500	-
4044	Life/Disability Insurance	623	764	900	971
4049	Allocated OPEB	15,840	11,760	14,260	15,375
4052	Cell Phone Allowance	-	-	1,164	-
4819	Allocated Liability Insurance	2,996	3,557	3,640	3,873
4839	Allocated Workers' Comp Insurance	3,197	1,053	2,450	2,694
	Total Personnel	\$ 133,001	\$ 135,661	\$ 161,764	\$ 155,424
					\$ 162,488
SUPPLIES & SERVICES					
4110	Office Supplies	-	-	300	300
4120	Other Supplies & Materials	10,406	8,563	5,000	5,000
4210	Contract Services	26,491	28,301	21,500	21,500
4310	Facilities Maintenance	6,084	13,300	13,600	13,600
4320	Equipment Maintenance	-	96	2,000	2,000
4325	Vehicle Maintenance	1,895	2,827	1,500	1,500
4510	Utilities - Gas & Electric	14,376	17,105	12,000	23,000
4515	Utilities - Water & Sewer	24,749	19,959	16,000	28,000
4520	Waste Disposal & Recycling	3,753	2,193	3,500	3,500
4699	Allocated IT Costs	7,900	7,991	11,840	10,440
4710	Conference & Travel	956	-	2,000	2,000
4715	Meetings & Training	1,298	-	1,000	1,000
4720	Dues & Subscriptions	-	-	500	500
4829	Allocated Property Insurance	-	27,048	32,575	32,575
	Total Supplies & Services	\$ 97,907	\$ 127,382	\$ 123,315	\$ 144,915
					\$ 159,610
CAPITAL OUTLAY					
5700	Machinery & Equipment	-	5,628	1,500	1,500
	Total Capital Outlay	\$ -	\$ 5,628	\$ 1,500	\$ 1,500
					\$ 3,000
LOAN PAYMENTS					
6100	Principal	16,646	17,159	17,679	17,679
6500	Interest	4,023	3,510	2,992	2,992
	Total Debt Service	\$ 20,669	\$ 20,669	\$ 20,671	\$ 20,671
					\$ 2,457
	TOTAL EXPENDITURES	\$ 251,578	\$ 289,340	\$ 307,250	\$ 322,510
					\$ 345,767

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Public Works Manager	0.2000	0.2000	0.2000	0.2500
Maintenance Worker	0.7750	0.7750	0.7500	0.8000
Facility & Grounds Worker	0.2500	0.2500	0.2500	0.2500
TOTAL STAFF	1.2250	1.2250	1.2000	1.3000



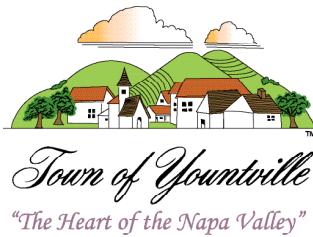


State of California
Energy Resources Conservation
and Development Commission
1516 Ninth Street
Sacramento, California 95814-5512

Final Loan Amortization Table

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

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



Parks and Recreation Department

Administration & Services (5405)

Day Camp Programs (5406)

Pool & Aquatic Programs (5407)

Community Center Operations (5408)

After School Program (5409)

Leisure Programs (5410)

Sports Programs (5412)

Community Events & Programs (5413)

Yountville Arts Programs (5415)

Parks and Recreation Mission Statement

"The Parks and Recreation department offers healthy, cost effective and innovative activities for the community to enjoy. We believe professionalism, teamwork and enthusiasm are essential qualities in accomplishing our goals."

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

Department Overview

The Parks and Recreation Department - Administration & Services budget includes 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 intern.

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

Although full-time staff support for the Yountville Arts Commission will remain under this account, part-time staffing will move to the new Art Department budget 5415.

2017-2018 Accomplishments

- Continued to see great success in formalizing the Department's marketing efforts with the department's second Marketing Intern.
- Continued to provide staff support to the Yountville Arts Commission which continues its high level of local resident serving cultural arts programming and productivity.
- Contracted for professional photos of our parks and picnic sites to update the website as well as create a tri-fold brochure that includes a locator map.
- Continued to evolve our use of the ASAP online recreation registration software system with each of their updates.
- Successfully filled the Recreation Coordinator position, and Garrett Kuehle officially started last August. Garrett has worked for the Town in a part-time role for several years and has been an excellent addition to the department.

2018-2019 Goals and Objectives

- Implement a new site wrap for online registration system, ASAP, to mirror our updated Town Website.
- Research and potentially implement the facility scheduler/rental module in ASAP.
- Research the potential to use of front desk volunteers for certain times during the week.
- Continue to use technology to streamline our processes and procedures including texting and scheduling apps for staff.

Budget Highlights

- This is a status quo budget. There is a decrease in part-time staffing due to moving the costs of extra help support and marketing intern support for the Arts Commission into new budget department 5415.
- A new budget line item is bank fees. These are bank and credit card processing fees that are associated with the Parks and Recreation Departments daily business operations and were previously charged in Finance Department budget.

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

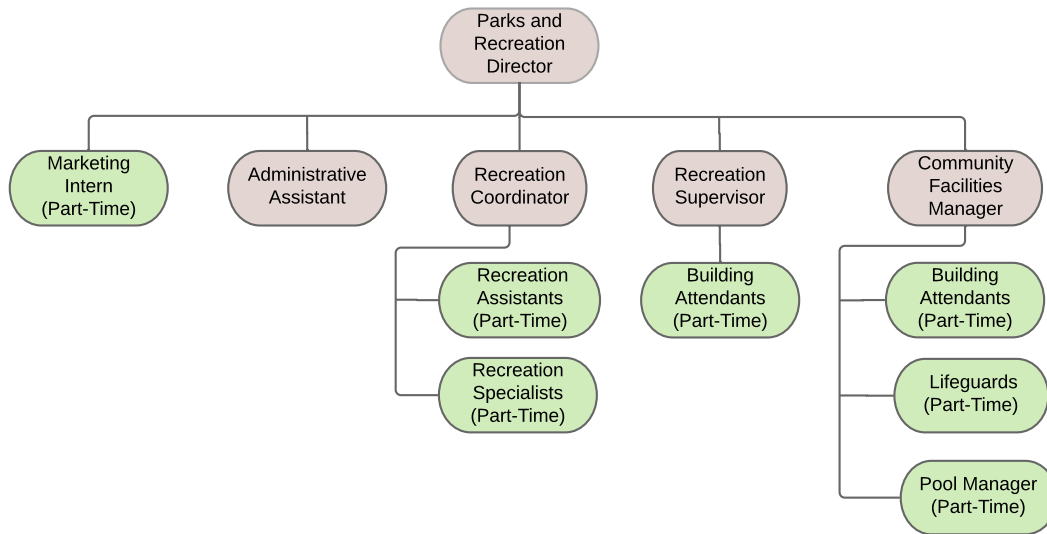
Did You Know?

- The Parks and Recreation Department produces an exciting and information-packed Parks & Recreation Program Guide three (3) times per year, and it is direct mailed to all Yountville addresses and P.O. Boxes as well as an additional 7,500 North Napa residents; over 24,000 total guides are distributed per year.
- The department offers our local non-profit partners free advertising space in the brochure. Among those who utilize it are the Chamber of Commerce, Yountville Elementary School, Yountville Little League, the Napa Valley Museum, Kiwanis Club, the Napa Valley Performing Arts Center at Lincoln Theater and the Veterans Home.
- From July 2017 – March 2018, the Parks and Recreation Department processed over 2,500 individual registrations through the ASAP Registration Software System.
- From July 2017 – March 2018, our department processed 136 Park Site Reservations.

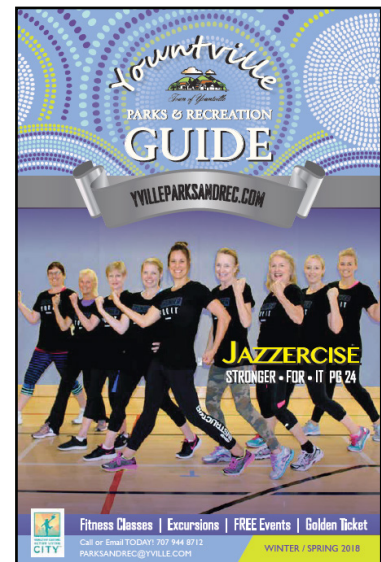
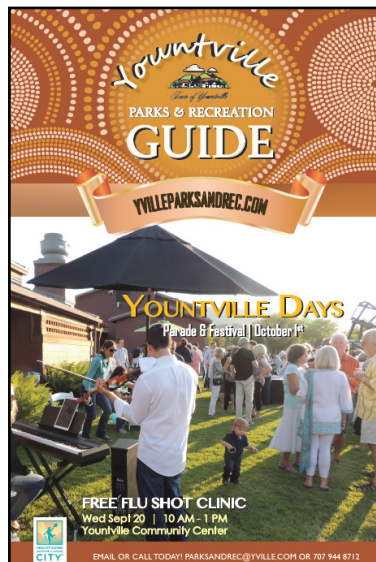
Town of Yountville
PARKS & RECREATION - ADMINISTRATION & SERVICES
General Fund Department 5405

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	185,073	185,768	194,740	194,740	215,640
4011	Salaries - Part Time	19,904	28,692	29,500	29,500	29,000
4012	Overtime	808	434	1,000	1,000	1,000
4013	Medicare & Fica	3,807	4,777	5,130	5,130	5,353
4020	Pers Employer Rate	37,871	39,816	47,114	47,114	59,999
4030	Deferred Compensation	5,377	11,050	11,440	11,440	15,328
4031	Payment In-Lieu Health	-	-	300	300	-
4040	Health Insurance	31,952	33,002	31,500	28,900	33,091
4042	Dental Insurance	3,112	3,181	2,820	2,820	2,715
4043	Vision Insurance	956	956	650	650	2,500
4044	Life/Disability Insurance	1,523	1,706	1,670	1,670	1,926
4049	Allocated OPEB	21,720	26,280	28,270	28,270	31,282
4051	Automobile Allowance	-	-	2,400	2,400	2,400
4052	Cell Phone Allowance	4,140	4,680	1,610	1,610	4,800
4053	Other Employee Reimbursement	200	480	2,400	2,400	2,400
4055	Tablet Stipend	1,800	-	-	-	-
4819	Allocated Liability Insurance	7,074	8,398	8,350	8,350	7,881
4839	Allocated Workers' Comp Insurance	7,540	2,483	5,570	5,570	5,483
Total Personnel		\$ 332,858	\$ 351,703	\$ 374,464	\$ 371,864	\$ 420,798
SUPPLIES & SERVICES						
4110	Office Supplies	7,369	6,804	7,500	7,500	7,500
4120	Other Supplies & Materials	4,703	5,909	5,500	5,500	6,500
4130	Postage & Printing	16,290	18,856	19,000	19,000	24,000
4210	Contract Services	12,560	9,164	13,500	13,500	13,500
4225	Bank & Fiscal Agent Fees	-	-	-	11,000	7,900
4230	Personnel Services	5,876	3,737	3,500	3,500	1,000
4250	Advertising	3,245	3,124	3,500	3,500	3,500
4320	Equipment Maintenance	-	404	500	500	500
4330	Vehicle Maintenance	805	336	1,000	1,000	1,000
4699	Allocated IT Costs	11,901	11,081	16,570	14,610	15,730
4710	Conference & Travel	1,905	5,561	2,500	2,500	5,500
4715	Meetings & Training	811	1,602	2,500	2,500	2,500
4720	Dues & Subscriptions	2,067	1,443	2,500	2,500	2,700
Total Supplies & Services		\$ 67,533	\$ 68,021	\$ 78,070	\$ 87,110	\$ 91,830
TOTAL EXPENDITURES		\$ 400,391	\$ 419,723	\$ 452,534	\$ 458,974	\$ 512,628
PROGRAM REVENUE						
3120	Special Event Permit	\$ 4,978	\$ 12,135	\$ 5,500	\$ 5,500	\$ 7,500
3315	Park Rentals	12,734	13,445	12,000	12,000	12,000
TOTAL PROGRAM REVENUE		\$ 17,712	\$ 25,580	\$ 17,500	\$ 17,500	\$ 19,500

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



	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Parks & Recreation Director	0.7700	0.8000	0.8000	0.8000
Community Facilities Manager	0.1500	0.1400	0.1400	0.1400
Recreation Supervisor	0.1500	0.0500	0.0500	0.0500
Administrative Assistant	0.4500	0.4500	0.4500	0.4500
Management Analyst	0.0500	0.0500	0.0500	0.0500
Accounting Technician/Financial Analyst	0.0500	0.0500	0.0500	0.0500
Finance Director	0.0250	0.0250	0.0250	0.0250
TOTAL STAFF	1.6950	1.6150	1.6150	1.6150



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

Department Overview

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

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

The program averaged 68 children per week during the summer and 50 children per week during the spring and winter break camps serving over 700 children throughout the year. The Parks and Recreation Department operates these programs due to a lack of local private sector program or school run alternatives and as a convenience to residents who would otherwise have to utilize programs located in the Napa or St. Helena areas. This program currently operates with a general fund subsidy of approximately 23% but does recover all of its direct costs with program fees.

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

2017-2018 Accomplishments

- Successfully transitioned to a new Recreation Coordinator overseeing the program beginning in Summer 2017.
- Summer Camp enrollment was the strongest in its history serving close to 600 campers and with revenue exceeding projections.
- New offering of a partial day program within Camp Y-Ville where there were more age-appropriate activities for older campers going into grades 4, 5 and 6.
- Camp Y-Ville is celebrating its 25th Anniversary in 2018 and is the longest consecutive running Day Camp program in the Napa Valley.
- Successfully implemented a group interview process for summer camp positions which saved over ten (10) hours of staff time.

2018-2019 Goals and Objectives

- Continue with the upward trajectory of enrollment and revenues.
- Better plan for and market the “older camper” component of Camp Y-Ville.

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 AND RECREATION - DAY CAMP PROGRAMS
General Fund Department 5406

Did You Know?

- This department employs twelve (12) teens and young adults seasonally for summer camp programs. The department interviews every applicant ensuring that even though we cannot hire everyone, applicants can at least get the valuable experience of interviewing. For 2017, the department interviewed 19 young adults.
- Camp Y Ville is the longest running camp in terms of consecutive years of service (that we could find) in the Napa Valley with the exception of the Boy Scout Camp.
- Our campers visit the Veterans Home several times a week to take part in multi-generational activities including Bingo, Ceramics and Bowling.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	27,433	27,076	25,250	25,250	24,164
4011	Salaries - Part Time	40,799	46,266	40,000	40,000	46,000
4012	Overtime	672	312	700	700	700
4013	Medicare & Fica	3,151	4,238	3,490	3,490	3,870
4020	Pers Employer Rate	5,650	5,644	8,898	8,898	3,576
4030	Deferred Compensation	1,641	1,848	1,720	1,720	1,687
4040	Health Insurance	7,666	6,781	3,440	2,385	4,489
4042	Dental Insurance	665	571	590	590	361
4043	Vision Insurance	-	-	148	148	-
4044	Life/Disability Insurance	226	204	220	220	218
4049	Allocated OPEB	5,040	3,480	3,670	3,670	3,504
4052	Cell Phone Allowance	-	-	337	337	-
4819	Allocated Liability Insurance	2,193	2,604	2,440	2,440	883
4839	Allocated Workers' Comp Insurance	2,334	769	1,630	1,630	614
Total Personnel		\$ 97,471	\$ 99,793	\$ 92,533	\$ 91,478	\$ 90,066
SUPPLIES & SERVICES						
4110	Office Supplies	-	215	500	500	500
4120	Other Supplies & Materials	6,734	8,494	9,800	9,800	9,800
4210	Contract Services	15,009	13,421	15,000	15,000	15,000
4250	Advertising	-	-	400	400	400
4410	Facility Rental	2,440	1,400	3,000	3,000	3,000
4699	Allocated IT Costs	2,980	2,571	3,800	3,360	3,590
4710	Conference & Travel	97	-	500	500	500
4715	Meetings & Training	472	677	500	500	500
Total Supplies & Services		\$ 27,732	\$ 26,777	\$ 33,500	\$ 33,060	\$ 33,290
TOTAL EXPENDITURES		\$ 125,203	\$ 126,570	\$ 126,033	\$ 124,538	\$ 123,356
PROGRAM REVENUE						
3538	Camp Program Fees	\$ 84,224	\$ 99,592	\$ 85,000	\$ 85,000	\$ 95,000
	Cost Recovery Percentage	67.3%	78.7%	67.4%	68.3%	77.0%

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Coordinator	0.3000	0.3000	0.3000	0.3000
Administrative Assistant	0.1000	0.0500	0.0500	0.0500
TOTAL STAFF	0.4200	0.3700	0.3700	0.3700



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

Department Overview

The Yountville Community Pool, located on the grounds of the Veterans Home, provides seasonal summer aquatics programming to the Veterans Home members, Town residents, and the general Napa Valley population. Our goal is to provide safe and enjoyable experiences for all pool visitors at an affordable cost. The pool is operated by the Town of Yountville under a long-term lease agreement with the State of California-Veterans Home, Yountville.

The Yountville Community Pool facility consists of the main pool and the children's activity pool. The facility includes men's and women's locker rooms, a snack bar, and main office with a staff locker room. Also located at the facility are a pump room, electrical room, public works storage room and aquatic storage room. There are two outdoor showers and a drinking fountain for patron use.

The pool operates six days a week, Tuesday through Sunday, and is closed on Mondays. The schedule provides for adult/senior lap swim, community swim and swimming lessons. Pool hours range from 10:00 a.m. – 7:00 p.m. The part-time seasonal staff consists of a pool manager, lifeguards, swim instructors and pool attendants to facilitate management and operation of the pool.

The pool operates with a significant general fund subsidy of approximately 73%.

2017-2018 Accomplishments

- Resident / Family Night Swim Pass night changed to Sundays from 4:00 p.m. - 6:00 p.m.
- As an incentive to recruit new staff, new lifeguards were offered the option of taking a Lifeguard Certification course and then be reimbursed for the course fee upon successfully completing the summer season. Four (4) new lifeguards take part in this program.
- Successfully converted the snack bar to sell only snacks rated B or above on foodfacts.com.

2018-2019 Goals and Objectives

- Increase Swim Pass Fees to assist with cost recovery.
- Increase Swim Lesson fees to assist with cost recovery.
- Offer Sensory Saturdays on designated dates. This allows parents to bring children with disabilities or sensory issues to the pool in a calmer environment.
- Recruit, hire and maintain a new pool manager for the 2018 season.
- Recruit, hire and maintain at least 7 new lifeguards for the 2018 season.
- Prepare a 5 year, annual estimation report looking at upcoming Capital Improvements, escalating staffing and overhead costs as well as revenues and user demographics to analyze and plan for the future of the Community Pool.

Budget Highlights

- There are no significant changes to this budget. Increases in staffing costs are directly attributed to the increase in the minimum wage.
- This budget will experience changes in both revenue and operating expenses as we launch the summer 2018 season with a reduced schedule due to a staffing shortage of qualified life guards. The department will continue to monitor this situation and update the Council.

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

Did You Know?

- 5,204 people visited the pool for recreational swim and adult/veteran lap swim during the 2017 season.
- We had 384 children take swimming lessons at the Yountville Community Pool during the 2017 season.
- The Town of Yountville pays \$1 per year on a long term lease to the Veterans Home and in turn is responsible for all of the maintenance and operations of the facility with the exception of power and water.
- During the 2017 season, 151 Veterans visited the pool.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	32,058	31,893	33,010	33,010	35,049
4011	Salaries - Part Time	55,119	51,921	55,000	55,000	59,000
4012	Overtime	448	765	-	-	-
4013	Medicare & Fica	3,959	5,127	4,720	4,720	5,024
4020	Pers Employer Rate	5,565	5,804	6,881	6,881	8,356
4030	Deferred Compensation	1,749	1,904	2,250	2,250	2,449
4031	Payment In-Lieu Health	-	-	750	750	-
4040	Health Insurance	4,615	3,922	4,850	3,600	4,217
4042	Dental Insurance	625	664	660	660	618
4043	Vision Insurance	-	-	158	158	-
4044	Life/Disability Insurance	254	282	330	330	321
4049	Allocated OPEB	4,800	4,440	4,800	4,800	5,085
4052	Cell Phone Allowance	-	-	325	325	-
4819	Allocated Liability Insurance	2,847	3,379	3,290	3,290	1,281
4839	Allocated Workers' Comp Insurance	2,994	986	2,200	2,200	891
	Total Personnel	\$ 115,032	\$ 111,087	\$ 119,224	\$ 117,974	\$ 122,291
SUPPLIES & SERVICES						
4110	Office Supplies	630	658	400	400	400
4120	Other Supplies & Materials	5,202	3,496	3,500	3,500	4,000
4125	Chemicals	8,018	11,656	12,000	12,000	12,000
4140	Supplies for Resale - Snack Bar	3,033	3,285	4,200	4,200	4,200
4210	Contract Services	4,870	4,296	8,150	8,150	5,550
4250	Advertising	-	-	350	350	350
4280	Other Agencies	1,317	1,531	1,400	1,400	1,400
4310	Facilities Maintenance	1,244	246	14,400	14,400	2,800
4320	Equipment Maintenance	2,649	2,708	3,000	3,000	4,000
4410	Facility Rental	-	-	1	1	1
4699	Allocated IT Costs	2,980	2,761	4,050	3,570	3,880
4710	Conference & Travel	733	-	900	900	400
4715	Meetings & Training	338	438	1,500	1,500	1,100
	Total Supplies & Services	\$ 31,014	\$ 31,075	\$ 53,851	\$ 53,371	\$ 40,081
CAPITAL OUTLAY						
5700	Machinery & Equipment	1,466	3,225	2,900	2,900	4,100
	Total Capital Outlay	\$ 1,466	\$ 3,225	\$ 2,900	\$ 2,900	\$ 4,100
	TOTAL EXPENDITURES	\$ 147,513	\$ 145,388	\$ 175,975	\$ 174,245	\$ 166,472
PROGRAM REVENUE						
3536	Swimming Pool Fees	39,735	33,604	34,000	34,000	27,000
3537	Swim Lesson Fees	15,579	15,319	16,000	16,000	14,000
3319	Concession Sales	6,745	4,797	5,500	5,500	2,800
	TOTAL PROGRAM REVENUE	\$ 62,058	\$ 53,719	\$ 55,500	\$ 55,500	\$ 43,800
	Cost Recovery Percentage	42.1%	36.9%	31.5%	31.9%	26.3%

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Community Facilities Manager	0.1500	0.1500	0.1500	0.1500
Public Works Manager	0.0250	0.0250	0.0250	0.0250
Maintenance Worker	0.1500	0.1250	0.1250	0.1250
Facility & Grounds Worker	0.0250	0.0250	0.0250	0.0250
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	0.4200	0.3950	0.3950	0.3950



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

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. A broad range of programs, activities and events are offered and hosted at the center. The Community Center serves as the “front porch” for Town residents and serves as a community gathering place for all types of occasions which fosters a greater sense of community pride and enhances the quality of life in our community.

The Community Center has a variety of rooms, outdoor spaces and amenities that lend themselves to broad and diverse uses. The facility can support groups and functions of all sizes, from small meetings and gatherings to elegant wedding receptions and banquets to large fundraisers, sporting events and trade shows. The Center is used by local government, residents, Town non-profits, Non-Yountville government and non-profit agencies and the general public. The cost of staffing, maintaining and promoting the facility are partially offset by rental income and user fees along with a General Fund subsidy.

Community Center uses fall into three categories:

1. Paid Rental Activity
2. Internal Use for Recreational Programs or Town Functions
3. Partnership/Co-Sponsored Use

Paid Rental Activities are typically private events and the event holder pays a fee based on set criteria. For example, commercial renters pay a commercial rate whereas community-based non-profits and Yountville residents pay a discounted rate.

Internal use of recreational programs includes classes, open gym, events and seminars that are offered by the Parks and Recreation Department. These classes may be free of charge or have a registration cost associated. Revenues and expenses for these programs are in accounts 5410, 5412 & 5413. The department does not assess itself rental fees for recreational programs and events, as this would increase the participant user fee.

The last category is partnership/Co-Sponsored: The Town has adopted a co-sponsorship program that allows for free use or a reduced rental fee for local Yountville and Napa County non-profit organizations or government agencies. In calendar year 2017, the Community Center hosted 35 events in the Partnership/Co-Sponsored category with a donated value of over \$40,345. This is a very important way that the Town of Yountville supports the Yountville Community.

The Community Center has seen significant growth of internal Parks & Recreation programming activities and in Town sponsorship and event programming. The trade-off of the increase in this internal department or co-sponsored activity is that the facility is less available for market rate rentals which generate revenue as compared to internal use classes, events and co-sponsored events which do not pay space rental fees. Local non-profit or reduced rental rate users are responsible for covering the direct costs such as part-time staff, security and cleaning service charges.

2017-2018 Accomplishments

- Increased mid-week rentals from 2016 level.
- In February of 2018, the Community Center hosted the Dent Conference. This multi-day conference relocated to Yountville from its previous home in Idaho.
- Maintained a balance of recreation class schedules versus rental availability to ensure the department is serving resident needs and is profitable in the rental market.
- Replaced the stage drapes with a more durable and user friendly partition to conceal the furniture storage area (CF-0018).
- Continued working on new partnerships with organizations to promote new rental opportunities.

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

- Installation of new covered solar panel parking structure was installed (CP-0006).
- Completion of the new trash enclosure (CF-0005).

2018-2019 Goals and Objectives

- Continue to update the marketing plan for the Community Center and identify strategies to reach new customers.
- Continue to build mid-week and off-season rentals by soliciting for conferences to come to Yountville. This could include working with partners at lodging properties to solicit larger conferences than any one property could hold.
- Continue to evolve the recruiting process for new Building Attendant staff in a challenging part-time staffing market.
- Analyze and plan for further updates of the Community Center as an emergency shelter, including access to cable television.

Budget Highlights

- \$5,000 is budgeted in the 2018-19 budget for Community Center plaza improvements that will include additional seating and shade umbrellas.
- There are no other significant changes to this budget.

Did You Know?

- The Community Center hosted 44 paid event rentals in calendar year 2017 which generated revenue of \$88,179.
- 35 events were hosted in the Town Partnership/Co-Sponsored category with a donated sponsorship value of over \$40,345.
- 57 tours of the facility were given to potential renters in 2017.
- The month of May 2017 had the most rentals with ten (10) events followed by February and March with 8 each.

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
4010 Salaries - Full Time	107,297	107,285	122,100	122,100	130,574
4011 Salaries - Part Time	14,801	16,802	19,500	19,500	24,000
4012 Overtime	229	390	400	400	400
4013 Medicare & Fica	2,455	2,805	3,320	3,320	3,736
4020 Pers Employer Rate	20,619	22,049	28,823	28,823	34,058
4030 Deferred Compensation	6,113	7,215	8,610	8,610	9,527
4031 Payment In-Lieu Health	-	-	1,800	1,800	-
4040 Health Insurance	11,877	11,872	14,330	11,500	12,975
4042 Dental Insurance	1,358	1,503	1,740	1,740	1,688
4043 Vision Insurance	-	-	518	518	-
4044 Life/Disability Insurance	835	936	1,070	1,070	1,150
4049 Allocated OPEB	11,880	14,880	17,740	17,740	18,945
4052 Cell Phone Allowance	-	-	1,117	1,117	-
4819 Allocated Liability Insurance	4,480	5,318	5,290	5,290	4,772
4839 Allocated Workers' Comp Insurance	4,760	1,568	3,530	3,530	3,320
Total Personnel	\$ 186,703	\$ 192,624	\$ 229,888	\$ 227,058	\$ 245,145
SUPPLIES & SERVICES					
4110 Office Supplies	309	424	600	600	600
4120 Other Supplies & Materials	7,258	8,079	7,600	7,600	7,600
4130 Postage & Printing	354	50	2,300	2,300	2,300
4210 Contract Services	53,564	55,726	58,300	58,300	64,270
4250 Advertising	12,551	9,224	8,800	8,800	8,955
4310 Facilities Maintenance	5,912	-	12,500	12,500	9,500
4320 Equipment Maintenance	5,702	38,362	21,250	21,250	19,050
4510 Utilities - Gas & Electric	53,231	60,334	40,000	64,000	66,000
4515 Utilities - Water & Sewer	5,135	4,083	5,500	4,350	5,000
4520 Waste Disposal & Recycling	4,734	4,836	12,000	12,000	17,200
4699 Allocated IT Costs	8,471	8,071	12,010	10,610	12,620
4710 Conference & Travel	319	902	700	700	400
4715 Meetings & Training	143	162	400	400	400
4720 Dues & Subscriptions	-	175	775	775	775
4850 Special Events Insurance	2,858	2,486	4,800	4,800	4,800
Total Supplies & Services	\$ 160,541	\$ 192,915	\$ 187,535	\$ 208,985	\$ 219,470
CAPITAL OUTLAY					
5700 Machinery & Equipment	4,770	5,881	4,800	4,800	6,500
Total Capital Outlay	\$ 4,770	\$ 5,881	\$ 4,800	\$ 4,800	\$ 6,500
TOTAL EXPENDITURES	\$ 352,014	\$ 391,421	\$ 422,223	\$ 440,843	\$ 471,115
PROGRAM REVENUE					
3312 Community Hall Rental	75,219	55,401	60,000	60,000	30,000
3313 Community Center Rental	8,842	35,601	28,000	28,000	28,000
3314 Other Facility Rental Charges	41,482	38,500	35,000	35,000	32,000
TOTAL PROGRAM REVENUE	\$ 125,543	\$ 129,501	\$ 123,000	\$ 123,000	\$ 90,000
Cost Recovery Percentage	35.7%	33.1%	29.1%	27.9%	19.1%

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Parks & Recreation Director	0.1000	0.0700	0.0700	0.0700
Community Facilities Manager	0.7000	0.7000	0.7000	0.7000
Public Works Manager	0.0500	0.0500	0.0750	0.0750
Maintenance Worker	0.1500	0.1500	0.2500	0.2500
Facility & Grounds Worker	0.0250	0.0250	0.0250	0.0250
Accounting Technician/Financial Analyst	0.0500	0.0500	0.0500	0.0500
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
Finance Director	0.0250	0.0250	0.0250	0.0250
TOTAL STAFF	1.2000	1.1700	1.2950	1.2950



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

Department Overview

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

With less funding in schools and less time in the school year, children are not experiencing the full spectrum of education of the past. Subjects such as art, music and physical education are falling second to other academic subjects. Parents and School Administrators are looking to programs such as the After School Program to try and fill this gap. In 2017-18, our After School Programs served an average of 52 children per day or 44% of the student population of Yountville Elementary School. Of those 52 children, 20 are Yountville residents with the other 32 coming from Napa.

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

The Department offers a Homework Club and a full-time care option. This program continues to see success with this model due to the grant funding provided by local organizations such as Kiwanis and the Youth Subsidy Fund that provide needed funding for low-income children to participate in Homework Club. The Homework Club is offered four (4) days per week and the monthly fee charged for families participating in the homework club is \$10 per day. Children enrolled full time are charged a higher fee of \$18 per day and receive care until 5:30 p.m. Monday-Friday. Fees have slightly increased in this budget to adjust with the rise in minimum wages. The general fund subsidy of this program as budgeted is approximately 39%. At our current level of enrollment that subsidy is equal to just over \$1,100 per participant per year.

2017-2018 Accomplishments

- Continued to successfully partner with teachers and school staff to ensure the students were getting the assistance they need during homework time.
- Continued to offer time in the Yountville Elementary School garden as a component of the programs.
- Implemented a new healthy snack program.
- Coordinated with the Veterans Home for Wednesday afternoon partnership activities.
- Successfully increased fees.
- Successfully filled the Recreation Coordinator position.

2018-2019 Goals and Objectives

- Continue to successfully partner with teachers and school staff to ensure the students were getting the assistance they need during homework time.
- Work to rebrand and refresh the program with an emphasis on enrichment activities working in partnership with the YES Family Club and school staff.

Budget Highlights

- Minimum wage salary increases continue to impact our staffing budget. Otherwise, this is a status quo budget.

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

Did You Know?

- The After School Programs served an average of 52 children per day or 44% of the student population of Yountville Elementary School.
- The After School Program and connection to Yountville Elementary School is an important feeder into the other recreational programs such as summer camp, leisure classes, and swimming lessons

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	52,956	53,583	50,510	50,510	47,660
4011	Salaries - Part Time	33,303	50,836	50,600	50,600	50,600
4012	Overtime	1,250	639	800	800	800
4013	Medicare & Fica	3,235	4,624	4,630	4,630	4,564
4020	Pers Employer Rate	10,903	11,659	19,277	19,277	6,501
4030	Deferred Compensation	3,053	3,709	3,490	3,490	3,332
4040	Health Insurance	14,102	13,772	6,790	4,600	9,028
4042	Dental Insurance	1,188	1,147	1,210	1,210	727
4053	Vision Insurance	-	-	308	308	-
4044	Life/Disability Insurance	433	400	440	440	430
4049	Allocated OPEB	8,520	6,960	7,330	7,330	6,912
4052	Cell Phone Allowance	-	-	703	703	-
4819	Allocated Liability Insurance	3,500	4,155	3,760	3,760	1,742
4839	Allocated Workers' Comp Insurance	3,735	1,230	2,510	2,510	1,212
Total Personnel		\$ 136,178	\$ 152,715	\$ 152,358	\$ 150,168	\$ 133,508
SUPPLIES & SERVICES						
4110	Office Supplies	291	424	1,000	1,000	1,000
4120	Other Supplies & Materials	13,964	10,880	13,000	13,000	11,000
4210	Contract Services	-	143	-	-	-
4410	Facility Rental	2,880	4,000	4,000	4,000	2,800
4699	Allocated IT Costs	5,571	5,321	7,900	6,980	7,470
Total Supplies & Services		\$ 22,707	\$ 20,769	\$ 25,900	\$ 24,980	\$ 22,270
TOTAL EXPENDITURES		\$ 158,885	\$ 173,483	\$ 178,258	\$ 175,148	\$ 155,778
PROGRAM REVENUE						
3534	After School Fees	\$ 119,481	\$ 114,706	\$ 115,000	\$ 115,000	\$ 95,000
Cost Recovery Percentage		75.2%	66.1%	64.5%	65.7%	61.0%

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0500	0.0200	0.0200	0.0200
Recreation Coordinator	0.6500	0.6500	0.6500	0.6500
Administrative Assistant	0.1000	0.1000	0.1000	0.1000
TOTAL STAFF	0.8000	0.7700	0.7700	0.7700



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

Department Overview

The Parks and Recreation Department - Leisure Programs offers classes and activities that enrich the quality of life for our residents in Yountville and those in our surrounding areas. Programs and services budgeted in 5410 include the Golden Ticket Program, Specialty Classes, and the popular Excursions program.

In the Fall of 2016, the Department launched the Golden Ticket Program. The Golden Ticket Program is a pass system that allows those ages 50+ who enroll to participate in a series of activities each quarter for one price (and no separate enrollments and no added costs). The Golden Ticket program has been a huge success with strong support for continuing the program. As of the Spring of 2018, there are 105 Golden Ticket Members, of which 87 are Yountville Residents, and the department is offering 22 different programs and classes for members to choose.

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

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

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

2017-2018 Accomplishments

- The Golden Ticket Program ended the Fiscal Year with 105 individual members. Along with Pickleball, this program has generated the largest participant growth in the adult programming area.
- The Department continued to see a strong response to excursions, filling most to capacity.

2018-2019 Goals and Objectives

- Continue to grow the Golden Ticket Program and add classes and programs, as well as rotate and/or evolve the selections for participants to experience new things.

Budget Highlights

- This is a status quo budget showing slight increases for salaries and benefits.

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

Did You Know?

- On an average week, there are over 900 visits to the Community Center by people in Leisure Classes and programs at the Community Center. This includes pre-school programs, Golden Ticket, Open Gym Programs and leisure classes.
- In the spring of 2018, 24 different Golden Ticket classes were offered, which brought 285 visits to the Community Center each week for these programs.
- In a survey to Golden Ticket Members completed in March 2018 which had 49 responses, 64% of participants said they are getting out of the house more than before they joined; 57% are getting more physical activity; 80% have learned something new; 57% said they feel better physically; and 75% said they feel better mentally.
- In 2017, we traveled over 1,500 miles on our excursions attending Broadway plays, enjoying Apple Hill, visiting museums and looking at holiday lights, just to name a few.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	60,648	58,205	58,970	58,970	61,369
4011	Salaries - Part Time	13,403	17,199	20,000	20,000	24,000
4012	Overtime	443	216	400	400	400
4013	Medicare & Fica	1,767	2,120	2,400	2,400	2,729
4020	Pers Employer Rate	12,364	12,498	19,237	19,237	23,855
4030	Deferred Compensation	3,717	3,868	4,080	4,080	4,291
4040	Health Insurance	18,255	18,582	19,110	16,700	20,306
4042	Dental Insurance	1,805	1,839	1,790	1,790	1,696
4043	Vision Insurance	-	-	308	308	-
4044	Life/Disability Insurance	485	517	550	550	567
4049	Allocated OPEB	10,080	8,040	8,560	8,560	8,904
4052	Cell Phone Allowance	-	-	667	667	-
4819	Allocated Liability Insurance	2,660	3,158	2,940	2,940	2,243
4839	Allocated Workers' Comp Insurance	2,821	929	2,010	2,010	1,560
	Total Personnel	\$ 128,449	\$ 127,173	\$ 141,022	\$ 138,612	\$ 151,920
SUPPLIES & SERVICES						
4110	Office Supplies	108	61	500	500	500
4120	Other Supplies & Materials	14,215	5,147	4,000	4,000	5,800
4140	Supplies for Resale - Tickets	8,412	19,256	13,000	13,000	13,000
4210	Contract Services	12,200	13,695	15,000	15,000	15,000
4250	Advertising	-	-	1,000	1,000	2,500
4260	Program Services (contract instructors)	24,562	35,097	35,000	35,000	35,000
4420	Equipment Rental	3,995	-	-	-	-
4699	Allocated IT Costs	5,771	5,321	7,900	6,980	7,470
	Total Supplies & Services	\$ 69,263	\$ 78,577	\$ 76,400	\$ 75,480	\$ 79,270
	TOTAL EXPENDITURES	\$ 197,713	\$ 205,749	\$ 217,422	\$ 214,092	\$ 231,190
PROGRAM REVENUE						
3530	Class Fees	\$ 59,599	\$ 46,104	\$ 42,000	\$ 42,000	\$ 45,000
3539	Excursion Fees	18,152	27,860	17,000	17,000	19,000
	TOTAL PROGRAM REVENUE	\$ 77,751	\$ 73,964	\$ 59,000	\$ 59,000	\$ 64,000
	Cost Recovery Percentage	39.3%	35.9%	27.1%	27.6%	27.7%

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Supervisor	0.5500	0.5500	0.5500	0.5500
Recreation Coordinator	0.0500	-	-	-
Administrative Assistant	0.2000	0.2000	0.2000	0.2000
TOTAL STAFF	0.8200	0.7700	0.7700	0.7700



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

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 Pickle-ball.

2017-2018 Accomplishments

- We continue to average 75 Pickleball drop-ins per week and 65 for Open Gym Basketball drop-ins per week.

2018-2019 Goals and Objectives

- Continuing to analyze Open Gym time to best utilize staff time and part time resources.

Budget Highlights

- This is a status quo budget.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	24,792	21,457	21,890	21,890	22,975
4011	Salaries - Part Time	12,387	10,668	14,000	14,000	17,000
4012	Overtime	88	48	100	100	100
4013	Medicare & Fica	1,241	1,120	1,410	1,410	1,635
4020	Pers Employer Rate	5,036	4,639	6,896	6,896	8,543
4030	Deferred Compensation	1,400	1,391	1,480	1,480	1,604
4040	Health Insurance	7,027	6,490	6,630	5,800	7,041
4042	Dental Insurance	704	641	630	630	586
4043	Vision Insurance	-	-	108	108	-
4044	Life/Disability Insurance	195	190	210	210	211
4049	Allocated OPEB	3,720	3,000	3,180	3,180	3,333
4052	Cell Phone Allowance	-	-	241	241	-
4819	Allocated Liability Insurance	1,157	1,374	1,350	1,350	840
4839	Allocated Workers' Comp Insurance	1,208	398	910	910	584
	Total Personnel	\$ 58,954	\$ 51,415	\$ 59,035	\$ 58,205	\$ 64,452
SUPPLIES & SERVICES						
4110	Office Supplies	31	-	-	-	-
4120	Other Supplies & Materials	8,982	1,489	800	800	1,500
4210	Contract Services	3,075	-	-	-	-
4699	Allocated IT Costs	2,230	1,831	2,770	2,450	2,620
	Total Supplies & Services	\$ 14,317	\$ 3,320	\$ 3,570	\$ 3,250	\$ 4,120
	TOTAL EXPENDITURES	\$ 73,272	\$ 54,735	\$ 62,605	\$ 61,455	\$ 68,572
PROGRAM REVENUE						
3532	Sports Program Fees	\$ 9,313	\$ 5,419	\$ 5,000	\$ 5,000	\$ 3,800
	Cost Recovery Percentage	12.7%	9.9%	8.0%	8.1%	5.5%

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	0.0200	0.0200	0.0200	0.0200
Recreation Supervisor	0.2500	0.2000	0.2000	0.2000
Administrative Assistant	0.0500	0.0500	0.0500	0.0500
TOTAL STAFF	0.3200	0.2700	0.2700	0.2700



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

Department Overview

The Community Events Department was created in Fiscal Year 2016-17 to consolidate the Town's many free and/or low-cost community events and programs into one department. This change better accounts for and highlights the staff time and expenses allocated to providing the community with high quality, free and low-cost programming and events year round. This department includes funding for the following:

1. Movies in the Park (series)
2. Yountville Days
3. Music in the Park (series)
4. Town Community Tree Lighting Event
5. Town Egg Hunt
6. Camp Out in the Park
7. Annual "Resident Bash" Event
8. Bridge Group (weekly)
9. Fourth of July Fireworks
10. Halloween Carnival
11. Weekly Family Presentations during the 8 weeks of summer
12. Popcorn Wednesdays (weekly)
13. 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, the Veterans Home Co-Sponsorship of the Fireworks display and the minimal ticket fee for the annual Resident Event. Any remaining costs are covered by a Town General Fund subsidy.

2017-2018 Accomplishments

- Solicited sponsorships to cover 80% of the costs associated with providing Movies in the Park.
- The Annual Camp Out had the biggest turn out in history with 34 tents.
- The 2nd Annual Residents BASH was another huge success! By partnering with the Chamber of Commerce, the department was able to engage more of our local businesses and alleviate some Town Staff time by the Chamber coordinating the vendors.
- The Music in the Park Series had its largest season yet. The eight (8) concerts averaged 250-350 people in attendance per concert.
- Debuted the first ever Yountville Shakespeare in the Park in September of 2017 in partnership with Shakespeare Napa Valley and the Yountville Arts Commission. Over 1,000 people attended the three-night run at Veterans Memorial Park.

2018-2019 Goals and Objectives

- Improve sponsorship program for the Music in the Park and Shakespeare in the Park for 2018.
- Diversify the musicians at Music in the Park.

Budget Highlights

- There are slight increases to this budget for the new format of the Town and Tree Lighting held in partnership with the Chamber of Commerce.

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

		2015-16	2016-17	2017-18	2018-19
		ACTUAL	ACTUAL	BUDGET ESTIMATED	ADOPTED
PERSONNEL					
4010	Salaries - Full Time	-	26,143	27,460	28,510
4011	Salaries - Part Time	-	4,833	12,000	14,000
4012	Overtime	-	53	100	100
4013	Medicare & Fica	-	703	1,290	1,486
4020	Pers Employer Rate	-	5,190	7,647	9,500
4030	Deferred Compensation	-	1,631	1,850	1,989
4040	Health Insurance	-	6,848	7,220	7,806
4042	Dental Insurance	-	661	1,000	645
4043	Vision Insurance	-	-	142	-
4044	Life/Disability Insurance	-	212	670	261
4049	Allocated OPEB	-	3,840	4,000	4,136
4052	Cell Phone Allowance	-	-	308	-
4819	Allocated Liability Insurance	-	199	1,500	1,042
4839	Allocated Workers' Comp Insurance	-	60	970	725
	Total Personnel	\$ -	\$ 50,371	\$ 66,157	\$ 65,087
				\$ 70,200	
SUPPLIES & SERVICES					
4120	Other Supplies & Materials	-	28,403	15,850	16,950
4130	Postage & Printing	-	-	750	750
4210	Contract Services	-	23,709	29,500	37,500
4250	Advertising	-	-	2,500	3,000
4420	Equipment Rental	-	4,804	11,500	13,000
4699	Allocated IT Costs	-	2,401	3,490	3,300
	Total Supplies & Services	\$ -	\$ 59,317	\$ 63,590	\$ 63,190
				\$ 74,500	
	TOTAL EXPENDITURES	\$ -	\$ 109,689	\$ 129,747	\$ 128,277
				\$ 144,700	
PROGRAM REVENUE					
3531	Events Fees	7,805	13,063	18,000	10,000
3803	Donations & Contributions	-	-	5,000	10,000
	TOTAL PROGRAM REVENUE	\$ 7,805	\$ 13,063	\$ 23,000	\$ 23,000
				\$ 20,000	

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

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Parks & Recreation Director	-	0.0300	0.0300	0.0300
Recreation Supervisor	-	0.2000	0.2000	0.2000
Recreation Coordinator	-	0.0500	0.0500	0.0500
Community Facilities Manager	-	0.0100	0.0100	0.0100
Administrative Assistant	-	0.0500	0.0500	0.0500
TOTAL STAFF	-	0.3400	0.3400	0.3400



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

Department Overview

The Yountville Arts Programs Department is new for Fiscal Year 2018-19 to better highlight the work of Yountville Arts. This department does not share the full-time staffing allocation for Yountville Arts. The revenue and expenses for this department were previously shown under the Community Promotion & Programs Department; this change assists with a more transparent reporting of the costs and revenues associated with Yountville Arts.

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
 - a. Currently 24 rotating sculptures, one (1) permanent sculpture privately owned, two (2) permanent sculpture owned by the Town with one (1) additional coming soon.
2. Gallery at the Community Center
 - a. Four (4) shows per year include an opening reception.
3. Literary Events
 - a. Yountville Out Loud two (2) to three (3) Events Per year
4. Yountville Art, Sip and Stroll
 - a. Largest Visual Arts Event in the Napa Valley held during Arts in April
 - b. 45 Artists with over 3,000 attendees
5. Shakespeare in the Park
 - a. Three shows in September in partnership with Shakespeare Napa Valley at the Veterans Memorial Park Amphitheatre.
6. Marketing
 - a. Production of the Art Walk Map 4 Times Per Year
 - b. Bi-Monthly E-Newsletter
 - c. Website Updates
 - d. Social Media

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

2017-2018 Accomplishments

- In 2017, the Underpass Mural Project, the “Memory of a Tree” was completed.
- In Fiscal Year 2017-18, Yountville Arts installed six (6) new sculptures on the Art Walk.
- In 2017-18 Yountville Arts supported 72 different visual arts artists in the Gallery, Art Walk through art events.

2018-2019 Goals and Objectives

- Continue with arts programming and events within the mission of Yountville Arts Commission.
- Work to solicit more and diverse entries for the rotating sculptures on the Art Walk.

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

Budget Highlights

- This is a new department moving the expenses and revenue that were previously shown under Community Promotion & Programs Department.

Did You Know?

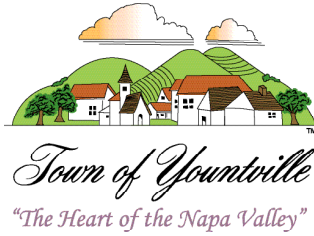
- The Yountville Art Walk currently has 30 sculptures. Of those 30, one (1) is privately owned (Deer at Hotel Yountville), three (3) are owned by the Town of Yountville (Chaos Pamplona, The Chef, and the Honorary Firefighter), and the other 26 are on rotation.



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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4011	Salaries - Part Time	-	-	-	-	7,500
4013	Medicare & Fica	-	-	-	-	574
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 8,074
SUPPLIES & SERVICES						
4120	Other Supplies & Materials	-	-	-	-	5,600
4130	Postage & Printing	-	-	-	-	4,500
4210	Contract Services	-	-	-	-	18,450
4250	Advertising	-	-	-	-	5,500
4420	Equipment Rental	-	-	-	-	-
	Total Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 34,050
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 42,124
PROGRAM REVENUE						
3804	Art - Donations/Commissions	-	-	-	-	17,000
	TOTAL PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 17,000

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



Water Utility Enterprise

Water Utility Enterprise Fund Descriptions

Water Funds Summary

Water Expenditure Summary by Category

Water Utility Operating Fund Summary

Water Utility Operating Revenue (61)

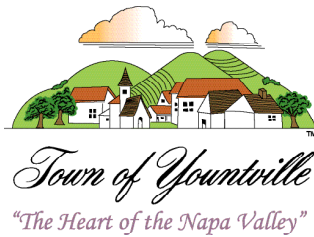
Water Utility Operations & Distribution (61-4505)

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 2018-19

	2015-16	2016-17	2017-18		2018-19
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (61)	789,990	787,014	780,386	780,386	848,357
NonProfit Sales (61)	92,353	88,003	86,016	86,016	89,027
Commercial Sales (61)	365,984	342,132	345,718	345,718	357,818
Other Services (61)	15,891	27,560	26,503	26,655	35,700
State Revenue (61)	8,191	16,220	5,000	-	-
Miscellaneous (61)	74,811	1,971	-	400	-
System Replacement Fees (60)	87,309	87,361	87,205	87,205	96,000
Water Collection Impact Fees (60/58)	9,033	41,994	-	32,334	-
Investment Earnings	11,317	8,649	7,750	9,500	8,250
Total Revenue	\$ 1,454,879	\$ 1,400,903	\$ 1,338,578	\$ 1,368,214	\$ 1,435,152
EXPENDITURES					
Utility Distribution & Operations (61)	406,817	492,000	605,082	603,514	617,236
Utility Purchase & Conservation (61)	564,374	652,967	589,457	623,777	729,909
Utility Capital Improvements (60)	146,116	477,938	227,620	234,718	670,000
Total Expenditures	\$ 1,117,307	\$ 1,622,905	\$ 1,422,159	\$ 1,462,008	\$ 2,017,145
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	-	-	-	-	7,500
Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	200,000	200,000
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Excess (Deficiency) After Transfers	\$ 337,572	\$ (222,001)	\$ (83,581)	\$ (93,794)	\$ (574,493)

Town of Yountville
WATER
Expenditure Summary by Category

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
Salaries	202,489	236,468	263,610	263,610	293,399
Benefits	41,387	66,081	77,532	66,982	75,202
* PERS Emplr Rate/Pension Expense	20,308	10,752	44,722	44,722	53,044
Allocated - Workers Comp, Liability, OPEB	42,751	44,336	49,870	49,870	53,140
Total Personnel	\$ 306,935	\$ 357,638	\$ 435,734	\$ 425,184	\$ 474,785
SUPPLIES & SERVICES					
Supplies & Services	78,954	76,481	105,600	106,091	117,760
Contract Services	24,085	43,812	45,000	76,016	35,000
Total Supplies & Services	\$ 103,038	\$ 120,293	\$ 150,600	\$ 182,107	\$ 152,760
CAPITAL OUTLAY					
Capital Outlay	146,666	488,989	230,620	237,718	675,000
Total Capital Outlay	\$ 146,666	\$ 488,989	\$ 230,620	\$ 237,718	\$ 675,000
DEBT SERVICE					
Debt Service	4,295	-	-	-	-
Total Debt Service	\$ 4,295	\$ -	\$ -	\$ -	\$ -
WATER PURCHASES					
Water Purchases	495,384	591,645	518,000	553,000	642,000
Total Water Purchases	\$ 495,384	\$ 591,645	\$ 518,000	\$ 553,000	\$ 642,000
DEPRECIATION EXPENSE					
Depreciation Expense	60,763	63,730	87,205	64,000	72,600
Total Depreciation Expense	\$ 60,763	\$ 63,730	\$ 87,205	\$ 64,000	\$ 72,600
TOTAL EXPENSES	\$ 1,117,082	\$ 1,622,294	\$ 1,422,159	\$ 1,462,008	\$ 2,017,145

**Includes adjustment for GASB 68*

Town of Yountville
WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2015-16	2016-17	2017-18		2018-19
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 736,111	\$ 841,363	\$ 602,025	\$ 758,493	\$ 572,128
OPERATING REVENUE					
Residential Sales	789,990	787,014	780,386	780,386	848,357
Non Profit Sales	92,353	88,003	86,016	86,016	89,027
Commercial Sales	365,984	342,132	345,718	345,718	357,818
Other Services	15,891	27,560	26,503	26,655	35,700
Other Revenue	8,421	17,756	5,000	400	-
Total Operating Revenue	\$ 1,272,640	\$ 1,262,464	\$ 1,243,623	\$ 1,239,175	\$ 1,330,902
OPERATING EXPENSES					
Personnel	306,935	357,638	435,734	425,184	474,785
Supplies & Services	103,264	120,903	150,600	182,107	152,760
Capital Outlay	3,418	11,051	3,000	3,000	5,000
Water Purchases	495,384	591,645	518,000	553,000	642,000
Depreciation Expense	60,763	63,730	87,205	64,000	72,600
Total Operating Expenses	\$ 969,764	\$ 1,144,967	\$ 1,194,539	\$ 1,227,291	\$ 1,347,145
NET OPERATING INCOME (LOSS)	\$ 302,876	\$ 117,497	\$ 49,084	\$ 11,884	\$ (16,243)
NON-OPERATING REVENUE, EXPENSES & TRANSFERS					
3301 Investment Earnings	3,803	(367)	1,750	1,750	1,750
3901 Interfund Transfer - Low Income Subsidy (01)	-	-	-	-	7,500
6500 Interest on Interfund Loan (57)*	(1,427)	-	-	-	-
7900 Transfer to Water Capital (60)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Non-Operating Revenue, Expenses & Transfers	\$ (197,624)	\$ (200,367)	\$ (198,250)	\$ (198,250)	\$ (190,750)
■ ENDING FUND BALANCE*	\$ 841,363	\$ 758,493	\$ 452,859	\$ 572,128	\$ 365,135
As Percent of Operating Expenses	87%	66%	38%	47%	27%
Net Change in Fund Balance	105,252	(82,870)	(149,166)	(186,366)	(206,993)

*Interfund loan reflected in Water Utility Operations and Distribution, 61-4505

Town of Yountville
WATER UTILITY OPERATING REVENUE
Fund 61

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
RESIDENTIAL SALES						
3610	Single Residential	467,572	481,271	467,910	467,910	523,030
3611	Multi Residential	94,757	84,603	87,138	87,138	90,188
3612	Mobile Homes	73,343	66,364	65,440	65,440	67,730
3613	Condominium	68,884	68,105	67,423	67,423	69,783
3614	Residential - Outside Town	85,435	86,669	92,475	92,475	97,626
	Total Residential Sales	\$ 789,990	\$ 787,014	\$ 780,386	\$ 780,386	\$ 848,357
NONPROFIT SALES						
3620	Church or School	34,880	36,130	33,648	33,648	34,826
3621	Town Use	57,473	51,873	52,368	52,368	54,201
	Total Nonprofit Sales	\$ 92,353	\$ 88,003	\$ 86,016	\$ 86,016	\$ 89,027
COMMERCIAL SALES						
3630	Restaurant/Bar	73,291	66,397	66,691	66,691	69,025
3631	Hotel/Inn	179,939	167,628	170,312	170,312	176,273
3632	Other Commercial	68,973	61,899	65,404	65,404	67,693
3633	Multi Commercial	43,781	46,208	43,311	43,311	44,827
	Total Commercial Sales	\$ 365,984	\$ 342,132	\$ 345,718	\$ 345,718	\$ 357,818
OTHER SERVICES						
3660	Other Service Charges	14,925	26,640	25,538	25,538	26,500
3661	Firelines	717	720	717	717	9,000
3662	Meter Sets	248	200	248	400	200
	Total Other Services	\$ 15,891	\$ 27,560	\$ 26,503	\$ 26,655	\$ 35,700
OTHER REVENUES						
3409	Other State Revenue - Prop 84 Grant	8,191	16,220	5,000	-	-
3800	Miscellaneous	231	75	-	400	-
3801	Refunds & Reimbursements	-	1,461	-	-	-
	Total Other Revenue	\$ 8,421	\$ 17,756	\$ 5,000	\$ 400	\$ -
	TOTAL WATER REVENUE *	\$ 1,272,640	\$ 1,262,464	\$ 1,243,623	\$ 1,239,175	\$ 1,330,902

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

Department Overview

The Water Utility Operations Division of the Public Works Department supports the operation and maintenance of the water distribution system that provides potable water service to the Town's residential, commercial, public facilities and other properties in the Town and 32 customers who are out 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.

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

- Yountville Municipal Emergency Water Well
- 10.7 miles of water distribution mains (pipeline system)
- 823 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.

The Utility Operations Manager manages a Water Systems Maintenance Worker and other Public Works Utilities staff as necessary to operate and maintain the physical water distribution system. The Town utilizes outside contractors for the majority of 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 has recently implemented a 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. This has eliminated the need for two crew members to manually read all of the water meters in the Town's system which would take over three hours. The software also allows the account holder to review water usage from any device with an internet connection using the Eye on Water System.

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

The Town has an agreement with the City of Napa to provide 20 hours of water conservation education in Yountville, which includes a booth at Yountville Days and other community education efforts.

Historical Water Operations Background Information:

In 2015, Town staff teamed with ValveTek Utility Services, Inc. to perform system-wide flushing using a new 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 distribution system while pumping clean water back into the system thereby eliminating the water waste usually associated with distribution system flushing. Currently, it is anticipated that the Town will use this process every other year (the most recent NO-DES flushing took place in April 2018) to keep the system flushed at high velocities while performing low volume flushing in the years that NO-DES is not used.

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

In late 2016, a water main break occurred at the Rector Treatment Plant and Town Staff worked closely with Rector Operators to properly isolate, flush, sample, and return the two systems to proper working order. The Town was required to switch from the main source of water provided by the Veterans Home, to the water system owned by the City of Napa. In an effort to avoid any residual sand being drawn into the system the Veterans Home conducted a high-velocity fill of their tank after the water treatment plant was back online. This was meant to bypass the Town's water distribution system with any residual sand and flush it up to the tank at the Veteran's Home where it could be removed at a later date.

2017-2018 Accomplishments

- Completed flushing of entire water distribution system with NO-DES that circulates the water at high velocity and reintroduces the filtered water back into the system. This eliminates the normal water waste associated with this type of maintenance.
- Located and rehabilitated several previously unknown blow-offs which are located at the end of pipelines and are used to flush out water on a routine basis that is not moving throughout the system.
- Completed State of California State Water Resources Control Board, Division of Drinking Water (CA SWRCB, DDW) mandated Annual Water Quality (Consumer Confidence) Report mailed to all 823 customers and posted in public locations.
- Continued to improve and enhance employee training and safety program, cross-training and "job shadowing" within the Utility Operations Division.
- Continued to implement and use GIS and Accela Asset Management System, and Orion cellular water meter reading technology to help improve efficiency and effectiveness.
- The Finance Department implemented the first year of the new 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.

2018-2019 Goals and Objectives

- Complete and mail the Consumer Confidence mandated annual water quality report to all customers.
- Continue to improve and enhance employee training and safety program, cross-training and "job shadowing" within the Utility Operations Division.

Budget Highlights

- The personnel budget is up \$43,789 from last year due to increases in costs, but the budget is relatively flat.
- The operations budget is decreased due to the completion of the Five Year Utility rate study.
- There was a small reduction in full-time equivalent personnel allocations due review of staffing allocations.
- \$7,500 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 32 out of town water customers dating back to incorporation in 1965.
- 48 bacteriological tests are performed each year from our sampling stations.
- 350 water meter boxes were cleaned this year.
- Yountville purchases water from Rector Reservoir 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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PERSONNEL						
4010	Salaries - Full Time	165,098	187,911	200,520	200,520	217,850
4011	Salaries - Part Time	5,862	13,626	27,280	27,280	35,700
4012	Overtime	1,817	1,736	-	-	500
4013	Medicare & Fica	2,648	3,575	3,660	3,660	5,895
4020	Pers Employer Rate	24,936	36,461	38,779	38,779	45,764
4023	Pension Expense	(5,559)	(27,209)	-	-	-
4030	Deferred Compensation	8,408	12,626	14,370	14,370	16,175
4031	Payment In-Lieu Health	-	-	600	600	-
4040	Health Insurance	23,665	34,673	37,890	27,800	35,124
4042	Dental Insurance	2,046	3,772	2,970	2,970	3,282
4043	Vision Insurance	-	400	690	690	500
4044	Life/Disability Insurance	996	1,593	1,680	1,680	1,788
4049	Allocated OPEB	22,320	25,560	29,140	29,140	31,597
4052	Cell Phone Allowance	-	-	1,938	1,938	960
4053	Other Employee Reimbursement	65	175	3,450	3,450	1,310
4819	Allocated Liability Insurance	6,542	7,767	8,020	8,020	7,962
4839	Allocated Workers' Comp Insurance	6,982	2,299	5,260	5,260	5,539
	Total Personnel	\$ 265,825	\$ 304,963	\$ 376,247	\$ 366,157	\$ 409,946
SUPPLIES & SERVICES						
4110	Office Supplies	38	79	300	300	300
4120	Other Supplies & Materials	4,263	4,477	7,000	7,000	7,000
4125	Chemicals	-	1,270	1,500	1,500	1,500
4130	Postage & Printing	4,720	4,368	2,500	2,500	4,000
4210	Contract Services	23,859	43,201	45,000	76,016	35,000
4220	Audit & Accounting Services	3,189	3,628	6,000	8,071	6,000
4225	Bank & Fiscal Agent Fees	8,476	9,975	9,000	9,000	11,400
4280	Other Agencies	5,024	4,908	6,500	6,500	7,000
4310	Facilities Maintenance	11,357	22,491	30,000	30,000	30,000
4320	Equipment Maintenance	1,381	5,137	4,000	4,000	4,000
4330	Vehicle Maintenance	1,248	961	1,500	1,500	2,000
4699	Allocated IT Costs	8,000	7,811	11,530	10,170	6,490
4710	Conference & Travel	1,470	1,917	5,000	5,000	5,000
4715	Meetings & Training	987	309	3,000	3,000	4,000
4720	Dues & Subscriptions	1,372	325	4,000	4,000	4,000
4829	Allocated Property Insurance	-	1,399	1,800	1,800	2,000
	Total Supplies & Services	\$ 75,384	\$ 112,255	\$ 138,630	\$ 170,357	\$ 129,690
CAPITAL OUTLAY						
5700	Machinery & Equipment	3,418	11,051	3,000	3,000	5,000
	Total Capital Outlay	\$ 3,418	\$ 11,051	\$ 3,000	\$ 3,000	\$ 5,000
INTERFUND LOAN						
6500	Interest *	1,427	-	-	-	-
	Total Expense	\$ 1,427	\$ -	\$ -	\$ -	\$ -
DEPRECIATION EXPENSE						
5999	Depreciation Expense	60,763	63,730	87,205	64,000	72,600
	Total Depreciation Expense	\$ 60,763	\$ 63,730	\$ 87,205	\$ 64,000	\$ 72,600
	TOTAL EXPENSES	\$ 406,817	\$ 492,000	\$ 605,082	\$ 603,514	\$ 617,236

*Also shown in Water Utility Operating Fund Summary sheet

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.1250	0.1250	0.1250	0.1250
Public Works Director	0.1500	0.1500	0.1500	0.1500
Deputy Public Works Director	0.0500	0.0500	0.0500	0.0500
Public Works Manager	0.2000	0.2000	0.2000	-
Engineering Technician	0.1000	0.1000	0.1000	0.1000
Utility Operator	0.1000	0.1000	0.1000	0.1250
Maintenance Worker	0.5500	0.5500	0.0500	-
Water Service Maintenance Worker	-	-	0.7000	0.7000
Utility Operations Manager	0.0250	0.0250	0.0250	0.0500
Finance Director	0.1500	0.1500	0.1500	0.2500
Management Analyst	0.0500	0.0500	0.0500	0.1100
Accounting Technician/Financial Analyst	0.1500	0.1500	0.1500	0.0500
Accounting Assistant	0.2300	0.2300	-	-
Administrative Assistant	0.0500	0.0500	0.0500	0.1000
TOTAL STAFF	1.9300	1.9300	1.9000	1.8100



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

Department Overview

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

Fiscal Year	Acre Feet Purchased	Cost Per Acre Foot	Total Cost
2006/07	522	\$500	\$260,770
2007/08	513	\$582	\$299,170
2008/09	507	\$667	\$338,085
2009/10	497	\$728	\$394,640
2010/11	514	\$657	\$337,517
2011/12	559	\$748	\$438,256
2012/13	581	\$665	\$391,332
2013/14	612	\$803	\$491,362
2014/15	604	\$919	\$525,953
2015/16	614	\$793	\$487,130
2016/17	429	\$1,202	\$515,804
2017/18 Estimated	475	\$1,336.31	\$634,747

Costs for managing and maintaining water supply from the Municipal Well are included in Department 4505; Water Utility Operations. In Fiscal Year 2016-17 the Town purchased 429 Acre Feet of water to distribute to all of its customers at a total cost of \$515,804.

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

2017-2018 Accomplishments

- Completed the transition of water meters to a cellular based meter reading system for all 823 connections. This allows for the meter and accounting software to communicate and record usage, as well as sharing the information with the customer using an application.
- Distributed the Annual Water Quality Consumer Confidence Report in an electronic format to all 823 online bill paying customers.

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

2018-2019 Goals and Objectives

- Distribute the Annual Water Quality Consumer Confidence Report in an electronic format to the online bill paying customers.
- The Finance Department implemented the first year of the new 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.

Budget Highlights

- Increases in this budget are driven by costs from the Veterans Home operations of Rector Reservoir and the cost of water purchases.

Did You Know?

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

- 3 PG&E Clothes Washer Rebates: \$262/total payments
- 1 Toilet Retrofit Rebate: \$96/total
- 2 Cash for Grass Rebates: \$910/total payments

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	29,401	32,880	35,810	35,810	38,849
4012	Overtime	311	316	-	-	500
4013	Medicare & Fica	127	442	540	540	564
4020	Pers Employer Rate	1,861	6,235	5,943	5,943	7,280
4023	Pension Expense	(929)	(4,735)	-	-	-
4030	Deferred Compensation	508	2,130	2,460	2,460	2,691
4031	Payment- In Lieu Health	-	-	-	-	-
4040	Health Insurance	2,659	5,822	6,260	5,800	6,046
4042	Dental Insurance	185	593	460	460	546
4043	Vision Insurance	-	-	120	120	-
4044	Life/Disability Insurance	79	281	300	300	321
4049	Allocated OPEB	4,560	6,960	5,210	5,210	5,634
4052	Cell Phone Allowance	-	-	144	144	-
4819	Allocated Liability Insurance	1,139	1,352	1,340	1,340	1,420
4839	Allocated Workers' Comp Insurance	1,208	398	900	900	988
	Total Personnel	\$ 41,110	\$ 52,674	\$ 59,487	\$ 59,027	\$ 64,839
SUPPLIES & SERVICES						
4210	Contract Services	226	610	-	-	-
4130	Postage & Printing	-	-	-	-	2,000
4210	Contract Services	226	610	-	-	-
4500	Conservation Rebates	26,129	6,156	10,000	10,000	20,000
4699	Allocated IT Costs	1,300	1,271	1,970	1,750	1,070
	Total Supplies & Services	\$ 27,880	\$ 8,648	\$ 11,970	\$ 11,750	\$ 23,070
WATER PURCHASES						
4550	Water Purchase - Veterans Home	492,396	515,804	493,000	550,000	639,000
4555	Water Purchase - City of Napa	2,988	75,841	25,000	3,000	3,000
	Total Water Purchases	\$ 495,384	\$ 591,645	\$ 518,000	\$ 553,000	\$ 642,000
	TOTAL EXPENSES	\$ 564,374	\$ 652,967	\$ 589,457	\$ 623,777	\$ 729,909

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 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
Water Service Maintenance Worker	-	0.1000	0.1500	0.1500
Public Works Manager	0.0500	0.0250	0.0250	-
TOTAL STAFF	0.1500	0.2750	0.3250	0.3000

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

Department Overview

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

Capital Improvement Projects planned for Fiscal Year 2018-19 include the Yount Street Main and Lateral Replacement Project (WA-0010), between Finnell Road and Mount Streets. Reviewing and replacing water infrastructure is a best management practice prior to reconstruction of a roadway that is designed to last 25 years. Yount Street will be repaved after completion of the utility projects.

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.

2017-2018 Accomplishments

- Continued and completed the Water Meter Replacement Program (WA-2018).
- Completed No-DES Water Hydrant Main Flushing Project (WA-4018).
- The Finance Department implemented the first year of the new 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.

2018-2019 Goals and Objectives

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

Budget Highlights

- The overall budget has increased based on the estimated costs of the planned projects.
- Complete the Yount Street Main and Lateral Replacement Project (WA-0010).

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■	BEGINNING FUND BALANCE	\$ 2,238,355	\$ 2,470,938	\$ 2,433,303	\$ 2,348,590	\$ 2,435,367
	REVENUE					
3695	System Replacement Fees	87,309	87,361	87,205	87,205	96,000
	Total Revenue	\$ 87,309	\$ 87,361	\$ 87,205	\$ 87,205	\$ 96,000
	EXPENSES					
6500	Interest - Interfund Loan (50)	2,868	-	-	-	-
	Total Interest Expense	\$ 2,868	\$ -	\$ -	\$ -	\$ -
	CAPITAL PROJECTS					
WA-0002	Pressure Regulator Station Upgrades	29,870	-	-	-	-
WA-0006	Fixed Network/Meter Reading Project	-	126,919	-	-	-
WA-0007	Regulator Pit Relocation Project	-	-	-	-	15,000
WA-0008	Yountville Cross Rd Water Main Replacement	17,450	278,301	-	-	-
WA-0009	Water Dist. System Improvements/Blow-Offs	-	23,588	-	-	-
WA-0010	Yount St. Main/Lateral Rplcmnt (Finnell to Mouni	-	-	-	-	430,000
WA-0013	Washington Park Mainline Pipe Assessment	-	-	-	-	50,000
WA-2011	Water Meter Transmitter Replacements	3,527	-	-	-	-
WA-2016	Water Meter Replacements	-	10,984	-	-	-
WA-2017	Water Meter Replacment Program	-	37,016	-	7,098	-
WA-2018	Water Meter Replacement Program	-	-	42,620	42,620	-
WA-2019	Water Meter Replacement Program	-	-	-	-	25,000
WA-3016	Service Lateral Replacements	59,893	-	-	-	-
WA-3017	Main & Service Lateral Replacement Program	-	1,130	-	-	-
WA-3018	Main & Service Lateral Replacement Program	-	-	150,000	150,000	-
WA-3019	Main & Service Lateral Replacement Program	-	-	-	-	150,000
WA-4012	Hydrant Flushing	406	-	-	-	-
WA-4016	Hydrant & Main Flushing & Inventory	12,000	-	-	-	-
WA-4018	Hydrant & Main Flushing	-	-	35,000	35,000	-
WW-0002	Recycled Water Expansion Project	102	-	-	-	-
WW-4016	Hydrant Flushing	20,000	-	-	-	-
	Total Capital Projects	\$ 143,248	\$ 477,938	\$ 227,620	\$ 234,718	\$ 670,000
	Total Expenses	\$ 146,116	\$ 477,938	\$ 227,620	\$ 234,718	\$ 670,000
	NON-OPERATING REVENUE & TRANSFERS					
3301	Investment Earnings	1,069	1,630	1,000	1,932	1,500
3799	Water Connection Impact Fees (From 58)	15,741	42,052	-	32,357	-
3800	Miscellaneous Revenue	74,580	435	-	-	-
3900	Transfer In / (Out) Water Operating (61)	200,000	200,000	200,000	200,000	200,000
	Total Non-Operating Revenue & Transfers	\$ 291,391	\$ 244,116	\$ 201,000	\$ 234,289	\$ 201,500
	Depreciable Capital Projects*	-	24,113	-	-	430,000
■	ENDING FUND BALANCE	\$ 2,470,938	\$ 2,348,590	\$ 2,493,888	\$ 2,435,367	\$ 2,492,867
	Net Change in Fund Balance	232,583	(122,348)	60,585	86,776	57,500
	Funds Available for Capital Projects**	\$ 532,770	\$ 450,038	\$ 510,623	\$ 536,815	\$ 164,315

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

** Funds available for Capital Projects includes liquid assets, cash and investments less liabilities.

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

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".

The Water Drought Reserve Fund loaned the Water Enterprise Fund sufficient funds to maintain a positive fund balance for operations and capital improvements. This loan was fully paid in Fiscal Year 2015-16. 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.

2017-2018 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.
- As the Governor has declared the drought over, the Town did not need to purchase additional water supply.

2018-2019 Goals and Objectives

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

Budget Highlights

- Town Council adopted a 7% rate increase for the Water Utility Enterprise Funds. The rate increase includes an allocation of \$200,000 in Fiscal Year 2019-20 from this fund to the Water Capital Fund.
- Continue to monitor the drought situation to better manage resources.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,048,017	\$ 2,054,446	\$ 2,107,570	\$ 2,061,775	\$ 2,067,570
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	5,002	7,329	5,000	5,795	5,000
3303	Interfund Loan Interest (61-4505)	1,427	-	-	-	-
Total Non-Operating Revenue & Transfers		\$ 6,429	\$ 7,329	\$ 5,000	\$ 5,795	\$ 5,000
■ ENDING FUND BALANCE		\$ 2,054,446	\$ 2,061,775	\$ 2,112,570	\$ 2,067,570	\$ 2,072,570
Net Change in Fund Balance		6,429	7,329	5,000	5,795	5,000

Town of Yountville
WATER CONNECTION IMPACT FEE FUND
Water Fund 58

Department Overview

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

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

The Town is nearing build out of the community. As such, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's water system. Impact Fees from Gates Estates, Hotel Villagio, and Bardessono Hotel commercial projects have generated additional revenue during Fiscal Year 2017-18. Future revenue is dependent on new or significant redevelopment activity.

2017-2018 Accomplishments

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

2018-2019 Goals and Objectives

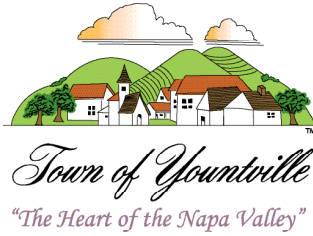
- Allocate any Impact Fees.

Budget Highlights

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

Town of Yountville
WATER CONNECTION IMPACT FEE FUND
Water Fund 58

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 6,692	-	\$ -	\$ -	\$ -
REVENUE						
3701	Impact Fees	9,033	41,994	-	32,334	-
	Total Revenue	\$ 9,033	\$ 41,994	\$ -	\$ 32,334	\$ -
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	16	57	-	23	-
3799	Allocate to Water Capital Fund (To 60)	(15,741)	(42,052)	-	(32,357)	-
	Total Non-Operating Revenue & Transfers	\$ (15,725)	\$ (41,994)	\$ -	\$ (32,334)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		(6,692)	-	-	-	-



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)

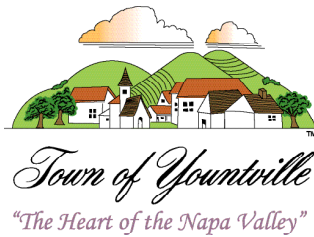
Wastewater Utility Collection Systems Operations (62-4510)

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 2018-19

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
REVENUE					
Residential Sales (62)	431,638	431,936	431,222	431,222	514,349
Commercial Sales (62)	532,678	493,677	498,094	498,094	592,837
Veteran's Home (62)	717,289	783,006	622,642	667,141	733,184
Reclaimed Water Sales (62)	45,345	45,699	44,725	47,000	55,000
Sytem Replacement Fees (63)	121,020	121,777	121,496	121,496	138,500
Capital Recovery - Veteran's Home (64)	-	200,000	50,000	50,000	50,000
Allocated Impact Fees (64/65)	12,291	62,499	-	50,835	-
Investment Earnings	7,552	10,568	6,800	10,557	7,500
Total Revenue	\$ 1,867,813	\$ 2,149,162	\$ 1,774,979	\$ 1,876,345	\$ 2,091,370
EXPENDITURES					
Utility Collection Operations (62)	277,981	319,261	422,404	414,664	431,428
Utility Treatment Operations (62)	1,100,023	1,054,809	1,245,283	1,334,282	1,466,368
Utility Treatment Capital Recovery (63)	223,587	80,181	418,475	418,435	321,664
Utility Capital Improvement (64)	76,455	91,570	149,872	150,872	158,416
Total Expenditures	\$ 1,678,046	\$ 1,545,822	\$ 2,236,034	\$ 2,318,253	\$ 2,377,876
Revnues Less Expenditures Before Transfers	\$ 189,767	\$ 603,340	\$ (461,055)	\$ (441,908)	\$ (286,506)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	0	-	-	-	7,500
Transfer to Capital Projects (63)	(50,004)	(50,004)	(50,000)	(50,000)	(300,000)
Capital Recovery - Town (62)	50,004	50,004	50,000	50,000	300,000
Transfer to Wastewater Capital (64)	-	(250,000)	(180,000)	(180,000)	-
Transfer from WW Treatment Capital (63)	-	250,000	180,000	180,000	-
To Debt Service Fund 53 Transfer In / (Out) (64)	-	(89,272)	(29,343)	(29,343)	(28,885)
Total Transfers	\$ -	\$ (89,272)	\$ (29,343)	\$ (29,343)	\$ (21,385)
Excess (Deficiency) After Transfers	189,767	514,068	(490,398)	(471,251)	(307,891)

Town of Yountville
WASTEWATER
Expenditure Summary by Category

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL					
Salaries	454,188	472,940	529,342	529,342	579,567
Benefits	109,744	124,302	166,014	132,504	149,327
* PERS Emplr Rate/Pension Expense	54,904	5,727	74,946	74,946	106,164
Allocated - Wkrs Comp, Liab, OPEB	83,296	86,682	102,280	102,280	109,879
Total Personnel	\$ 702,132	\$ 689,650	\$ 872,582	\$ 839,072	\$ 944,937
SUPPLIES & SERVICES					
Supplies & Services	320,159	329,821	389,795	429,043	462,980
Contract Services	115,301	102,304	136,000	145,886	137,000
Total Supplies & Services	\$ 435,461	\$ 432,124	\$ 525,795	\$ 574,928	\$ 599,980
CAPITAL OUTLAY					
Capital Outlay	246,979	135,624	411,685	412,645	323,419
Total Capital Outlay	\$ 246,979	\$ 135,624	\$ 411,685	\$ 412,645	\$ 323,419
DEBT SERVICE					
Debt Service	53,052	49,427	177,187	177,187	177,186
Total Debt Service	\$ 53,052	\$ 49,427	\$ 177,187	\$ 177,187	\$ 177,186
DEPRECIATION					
Depreciation	240,423	238,997	248,785	314,421	332,354
Total Depreciation Expense	\$ 240,423	\$ 238,997	\$ 248,785	\$ 314,421	\$ 332,354
TRANSFERS					
To Debt Service Fund 53 Transfer In / (Out)***	-	(89,272)	(29,343)	(29,343)	(28,885)
Total Transfers	\$ -	\$ (89,272)	\$ (29,343)	\$ (29,343)	\$ (28,885)
TOTAL EXPENDITURES	\$ 1,678,046	\$ 1,456,550	\$ 2,206,691	\$ 2,288,911	\$ 2,348,991

*Includes adjustment for GASB 68

Town of Yountville
WASTEWATER UTILITY OPERATING FUND SUMMARY

Fund 62	2015-16	2016-17	2017-18		2018-19
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 111,648	\$ 412,454	\$ 312,615	\$ 744,661	\$ 592,123
OPERATING REVENUE					
Residential Sales	431,638	431,936	431,222	431,222	514,349
Commercial Sales	532,678	493,677	498,094	498,094	592,837
Other Sales - Veteran's Home	717,289	783,006	622,642	667,141	733,184
Other Revenue - Reclaimed Water Sales	45,345	45,699	44,725	47,000	55,000
Total Revenue	\$ 1,726,950	\$ 1,754,318	\$ 1,596,683	\$ 1,643,457	\$ 1,895,370
EXPENDITURES					
Personnel	702,132	689,650	872,582	839,072	944,937
Supplies & Services	435,461	432,124	525,795	574,928	599,980
Capital Outlay	-	13,379	8,000	8,000	8,000
Debt Service	(11)	(80)	12,525	12,525	12,525
Depreciation Expense	240,423	238,997	248,785	314,421	332,354
Total Expenditures	\$ 1,378,004	\$ 1,374,070	\$ 1,667,687	\$ 1,748,946	\$ 1,897,796
NET OPERATING INCOME (LOSS)	\$ 348,946	\$ 380,248	\$ (71,004)	\$ (105,489)	\$ (2,426)
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	1,865	1,964	1,500	2,950	1,500
3801 Refunds & Reimbursements	-	-	-	-	-
3901 Interfund Transfer - Low Income Subsidy (01)	-	-	-	-	7,500
7900 Transfer to Capital Projects (63)	(50,004)	(50,004)	(50,000)	(50,000)	(300,000)
Total Non-Operating Revenue & Transfers	\$ (48,139)	\$ (48,040)	\$ (48,500)	\$ (47,050)	\$ (291,000)
■ ENDING FUND BALANCE*	\$ 412,454	\$ 744,661	\$ 193,111	\$ 592,123	\$ 298,696
As Percent of Operating Expenses	30%	54%	12%	34%	16%
Net Change in Fund Balance	300,806	332,208	(119,504)	(152,539)	(293,426)

Town of Yountville
WASTEWATER UTILITY OPERATING REVENUE
Fund 62

Fund 62		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
RESIDENTIAL SALES						
3610	Single Residential	258,881	259,551	258,802	258,802	309,650
3611	Multi Residential	83,592	83,220	83,256	83,256	98,842
3612	Mobile Homes	89,165	89,165	89,165	89,165	105,857
Total Residential Sales		\$ 431,638	\$ 431,936	\$ 431,222	\$ 431,222	\$ 514,349
COMMERCIAL SALES						
3650	Low Strength	47,974	51,397	49,176	49,176	58,382
3651	Medium Strength	159,967	145,303	141,855	141,855	169,910
3652	High Strength	324,737	296,976	307,063	307,063	364,545
Total Commercial Sales		\$ 532,678	\$ 493,677	\$ 498,094	\$ 498,094	\$ 592,837
OTHER SALES						
3655	Veteran's Home	717,289	783,006	622,642	667,141	733,184
Total Other Sales		\$ 717,289	\$ 783,006	\$ 622,642	\$ 667,141	\$ 733,184
OTHER REVENUE						
3642	Reclaimed Water Sales	45,345	45,699	44,725	47,000	55,000
Total Other Revenue		\$ 45,345	\$ 45,699	\$ 44,725	\$ 47,000	\$ 55,000
TOTAL WASTEWATER REVENUE		\$ 1,726,950	\$ 1,754,318	\$ 1,596,683	\$ 1,643,457	\$ 1,895,370

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

Department Overview

The Wastewater Collection System Operations in the Public Works Department accounts for the operation and maintenance of 9.5 miles of sewer collection system pipeline 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 Town limits where it is then pumped to the WWRF located at the Corporation Yard for treatment.

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

The Wastewater Collection System consists of:

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

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

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

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

- Inflow & Infiltration Reduction Program (WW-2019)
- Sewer Main Replacement Program (WW-3019)
- Pump Station Equipment Replacement Program (WW-5019)

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.

2017-2018 Accomplishments

- Utilized video survey results to identify potential future system replacement and repair projects as part of (WW-2018) for the Capital Improvement Program (CIP) with the goal to reduce infiltration and inflow into the sewer collection system.
- Added two new utility holes on the "A" line to improve system access and aid in maintenance.

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

- Utilized a “fold & form” slip lining process to rehabilitate 1,600’ of 8” clay pipe. This process added substantial life expectancy of these sections of pipe. This was accomplished on the F line that runs underneath the two mobile home parks. This line is very difficult to access due to the location and also provides service laterals to the mobile home parks.
- Actively monitored Fats, Oils and Grease (FOG) and other waste discharges from restaurants.
- Increased public education and cooperative efforts to accomplish reduction of such FOG discharges.
- Collected assets for inclusion and use in GIS mapping and applications programs.
- The Finance Department implemented the first year of the new 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.

2018-2019 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-3019) for the Capital Improvement Program (CIP).
- Reduce infiltration and inflow into the sewer collection system through the Infiltration and Inflow Reduction Program (WW-2019).
- Continue to rehabilitate sections of the A-Line and F-Line based on the collection system video work previously conducted and mentioned above in accomplishments.
- Continue sealing of utility holes where possible and replacing those beyond repair.
- Actively monitor Fats, Oils and Grease (FOG) and other waste discharges from restaurants.
- Increase public education and cooperative efforts to accomplish reduction of such discharges.
- Develop and use technology such as Accela, GIS mapping and applications programs to help create a more efficient and effective workforce.

Budget Highlights

- The Wastewater Collection Systems Operation budget is slightly increased for Fiscal Year 2018-19, due to personnel costs and to incorporate maintenance projects that are funded as a result of the recently adopted rate structure. However, the overall budget remains relatively flat.
- \$7,500 from the General Fund is being transferred in to subsidize the Low Income Subsidy Program.

Did You Know?

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

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	84,018	111,374	135,990	135,990	125,734
4011	Salaries - Part Time	3,271	8,504	18,051	18,051	22,314
4012	Overtime	477	1,179	1,000	1,000	1,000
4013	Medicare & Fica	1,433	2,093	2,440	2,440	3,536
4020	Pers Employer Rate	13,087	20,225	20,121	20,121	27,118
4023	Pension Expense	(3,524)	(19,717)	-	-	-
4030	Deferred Compensation	4,389	7,404	8,350	8,350	9,175
4031	Payment In-Lieu Health	-	-	1,200	1,200	-
4040	Health Insurance	8,690	16,340	22,340	15,650	18,613
4042	Dental Insurance	931	1,930	1,920	1,920	2,037
4043	Vision Insurance	-	-	500	500	-
4044	Life/Disability Insurance	500	1,067	1,030	1,030	1,067
4049	Allocated OPEB	12,120	18,840	17,010	17,010	18,238
4052	Cell Phone Allowance	-	-	1,296	1,296	-
4819	Allocated Liability Insurance	3,547	4,210	4,600	4,600	4,595
4839	Allocated Workers' Comp Insurance	3,755	1,237	3,100	3,100	3,197
	Total Personnel	\$ 132,694	\$ 174,686	\$ 238,948	\$ 232,258	\$ 236,624
SUPPLIES & SERVICES						
4110	Office Supplies	145	785	1,000	1,000	1,000
4120	Other Supplies & Materials	4,743	32	2,000	2,000	2,000
4125	Chemicals	-	-	1,500	1,500	1,500
4130	Postage & Printing	1,892	1,920	1,500	1,500	1,000
4210	Contract Services	7,136	9,221	15,000	16,811	15,000
4220	Audit & Accounting Services	2,264	2,592	2,975	4,284	3,000
4225	Bank & Fiscal Agent Fees	4,238	4,988	4,500	4,500	8,750
4230	Personnel Service	-	-	3,500	3,500	3,500
4280	Other Agencies	2,519	2,519	4,000	4,000	4,000
4310	Facilities Maintenance	42	15	2,000	2,000	2,500
4320	Equipment Maintenance	12,105	1,802	12,000	14,710	12,000
4330	Vehicle Maintenance	2,257	2,156	2,500	2,500	2,500
4510	Utilities - Gas & Electric	24,755	18,891	25,000	19,500	20,000
4699	Allocated IT Costs	7,240	7,991	11,810	10,430	14,200
4710	Conference & Travel	478	3,236	5,000	5,000	5,000
4715	Meetings & Training	-	347	3,500	3,500	4,500
4720	Dues & Subscriptions	414	1,414	4,000	4,000	4,000
4829	Allocated Property Insurance	-	1,865	2,250	2,250	2,000
	Total Supplies & Services	\$ 70,228	\$ 59,775	\$ 104,035	\$ 102,985	\$ 106,450
CAPITAL OUTLAY						
5700	Machinery & Equipment	-	9,750	3,000	3,000	3,000
	Total Capital Outlay	\$ -	\$ 9,750	\$ 3,000	\$ 3,000	\$ 3,000
LOAN PAYMENTS (INTERFUND)						
6500	Interest	-	-	-	-	-
	Total Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -
DEPRECIATION						
5999	Depreciation Expense	75,059	75,050	76,421	76,421	85,354
	Total Depreciation Expense	\$ 75,059	\$ 75,050	\$ 76,421	\$ 76,421	\$ 85,354
	TOTAL EXPENDITURES	\$ 277,981	\$ 319,261	\$ 422,404	\$ 414,664	\$ 431,428

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0500	0.0500	0.0500	0.0500
Public Works Director	0.0500	0.0500	0.0500	0.0500
Deputy Public Works Director	0.0500	0.0500	0.0500	0.0500
Utility Operations Manager	0.1000	0.1000	0.1000	0.1000
Engineering Technician	0.0500	0.0500	0.0500	0.0500
Utility Operator	0.5000	0.5000	0.5000	0.5500
Water Service Maintenance Worker	-	-	0.1500	0.1500
Finance Director	0.0750	0.0750	0.0750	0.0750
Management Analyst	0.0250	0.0250	0.0250	0.0100
Accounting Technician/Financial Analyst	0.1000	0.1000	0.1000	0.0500
Accounting Assistant	0.1150	0.1150	-	-
Administrative Assistant	0.0250	0.0250	0.0250	0.1000
TOTAL STAFF	1.1150	1.1400	1.1750	1.2350

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 wastewater to be discharged to the Napa River per the requirements of the National Pollutant Discharge Elimination System (NPDES) Permit.

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

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

In Fiscal Year 2017-18, approximately 56% of the 168 million gallons generated (by the residents and commercial users) was beneficially reused for irrigation of the Vintner's Golf Course and five (5) vineyards located in the unincorporated Napa County areas adjacent to Finnell Road and along Silverado Trail. The remaining effluent was discharged to the Napa River when appropriate and in accordance with the required dilution of 45:1 in compliance with the NPDES Permit for the WWRF.

2017-2018 Accomplishments

- The Town is a partner in a Solar SEED program with 12 other North Bay agencies. The project includes a solar array at the WWRF, wastewater pump station. These green energy additions to the system will help stabilize fixed costs over the twenty-year life cycle of the Solar Array.
- Hired new Utility Operator after the retirement of long-term (28 years) employee.
- 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 first year of the new 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.

2018-2019 Goals and Objectives

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

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

Budget Highlights

- Overall, the Wastewater Treatment Operations budget has increased for the Fiscal Year 2018-19 due to personnel costs and projects and programs that are scheduled with the incorporation of the newly adopted utility rates.
- \$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.
- \$7,500 from the General Fund is being transferred in to subsidize the Low Income Subsidy Program.

Did You Know?

- 56% of treated recycled water was distributed to local agricultural vineyard customers for irrigation purposes. This is a great public-private partnership and beneficial reuse of recycled water.
- The Treatment Plant has achieved a 60% - 80% reduction in natural gas usage per month since completion of the methane gas recapture project.
- 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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PERSONNEL						
4010	Salaries - Full Time	359,868	339,681	354,050	354,050	405,005
4011	Salaries - Part Time	3,272	8,504	17,051	17,051	22,314
4012	Overtime	3,282	3,697	3,200	3,200	3,200
4013	Medicare & Fica	4,720	5,338	5,870	5,870	7,601
4020	Pers Employer Rate	57,591	63,159	54,825	54,825	79,046
4023	Pension Expense	(12,251)	(57,941)	-	-	-
4030	Deferred Compensation	18,873	22,283	26,570	26,570	29,091
4031	Payment In-Lieu Health	-	-	5,100	5,100	6,000
4040	Health Insurance	59,050	53,836	74,420	47,600	53,567
4042	Dental Insurance	5,298	6,222	6,260	6,260	6,351
4043	Vision Insurance	330	595	1,540	1,540	2,000
4044	Life/Disability Insurance	2,301	2,583	3,050	3,050	3,459
4049	Allocated OPEB	39,720	44,400	54,090	54,090	58,750
4050	Tuition Reimbursement	-	324	-	-	1,200
4052	Cell Phone Allowance	2,700	3,440	4,128	4,128	3,840
4053	Other Employee Reimbursement	530	848	-	-	1,790
4819	Allocated Liability Insurance	11,703	13,894	14,070	14,070	14,802
4839	Allocated Workers' Comp Insurance	12,451	4,101	9,410	9,410	10,297
	Total Personnel	\$ 569,437	\$ 514,964	\$ 633,634	\$ 606,814	\$ 708,313
4110	Office Supplies	886	-	1,000	1,000	1,500
4120	Other Supplies & Materials	6,620	2,181	5,000	5,000	5,000
4125	Chemicals	57,722	62,273	77,000	77,000	78,000
4130	Postage & Printing	2,972	3,097	2,000	2,000	2,000
4210	Contract Services	108,165	93,083	121,000	129,075	122,000
4220	Audit & Accounting Services	2,264	2,592	2,975	4,284	3,000
4225	Bank & Fiscal Agent Fees	4,238	4,988	4,500	4,500	8,750
4280	Other Agencies	24,063	24,022	29,000	29,000	30,000
4310	Facilities Maintenance	6,791	10,724	7,500	7,500	7,500
4320	Equipment Maintenance	30,942	24,797	35,000	35,219	38,000
4330	Vehicle Maintenance	1,441	898	3,000	3,000	3,000
4510	Utilities - Gas & Electric	81,745	105,285	75,000	120,000	122,500
4520	Waste Disposal & Recycling	3,994	4,130	5,000	5,000	10,000
4699	Allocated IT Costs	26,680	25,321	37,710	33,290	46,280
4710	Conference & Travel	1,035	2,674	5,000	5,000	5,000
4715	Meetings & Training	2,601	670	3,000	3,000	3,000
4720	Dues & Subscriptions	3,075	2,161	4,000	4,000	4,000
4829	Allocated Property Insurance	-	3,456	4,075	4,075	4,000
	Total Supplies & Services	\$ 365,233	\$ 372,349	\$ 421,760	\$ 471,943	\$ 493,530
CAPITAL OUTLAY						
5700	Machinery & Equipment	-	3,629	5,000	5,000	5,000
	Total Capital Outlay	\$ -	\$ 3,629	\$ 5,000	\$ 5,000	\$ 5,000
ENERGY EFFICIENCY LOAN						
6100	Principal	-	-	12,525	12,525	12,525
6500	Interest	(11)	(80)	-	-	-
	Total Loan Payment	\$ (11)	\$ (80)	\$ 12,525	\$ 12,525	\$ 12,525
DEPRECIATION						
5999	Depreciation Expense	165,364	163,947	172,364	238,000	247,000
	Total Depreciation Expense	\$ 165,364	\$ 163,947	\$ 172,364	\$ 238,000	\$ 247,000
	TOTAL EXPENDITURES	\$ 1,100,023	\$ 1,054,809	\$ 1,245,283	\$ 1,334,282	\$ 1,466,368

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 ADOPTED
STAFF ALLOCATIONS (FTE)				
Town Manager	0.0750	0.0750	0.0750	0.1000
Public Works Director	0.2000	0.2000	0.2000	0.2000
Deputy Public Works Director	0.1000	0.1000	0.1000	0.1000
Engineering Technician	0.1000	0.1000	0.1000	0.1000
Utility Operations Manager	0.8000	0.8000	0.8000	0.8000
Utility Operator	2.3000	2.3000	2.3000	2.3000
Finance Director	0.0750	0.0750	0.0750	0.0750
Management Analyst	0.0250	0.0250	0.0250	0.2100
Accounting Technician/Financial Analyst	0.0500	0.0500	0.0500	0.0500
Accounting Assistant	0.1150	0.1150	-	-
Administrative Assistant	0.0250	0.0250	0.0250	0.1000
TOTAL STAFF	3.8650	3.8650	3.7500	4.0350



GENERAL ON-BILL FINANCING
LOAN MODIFICATION AGREEMENT
ENERGY EFFICIENCY RETROFIT LOAN PROGRAM

Date: February 13, 2013

Town of Yountville- Wastewater Treatment Facility (CALPOP-023) TIF 1231

ORIGINAL LOAN TERMS CONTAINED IN SIGNED LOAN AGREEMENT						
Total Cost	Incentive	Customer Buy-Down (if applicable)	Loan Balance	Monthly Payment	Term (months)	Number of Payments
\$131,400.00	\$21,250.00	\$N/A	\$110,150.00	\$1,899.14	58	58

The new loan terms shown below are based on calculated or reported changes in:

- project cost
- project scope
- energy efficiency incentives
- customer buy-down
- estimated energy savings, or
- any combination of the above

These new loan terms supersede those described in the original Loan Agreement. **ALL OTHER TERMS AND CONDITIONS OF THE LOAN AGREEMENT REMAIN IN FORCE.**

NEW LOAN TERMS						
Total Cost	Incentive	Customer Buy-Down (if applicable)	Loan Balance	Monthly Payment	Term (months)	Number of Payments
\$131,400.00	\$15,544.00	\$N/A	\$115,856.00	\$1,043.75	111	111

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

Department Overview

The Town of Yountville Wastewater Reclamation Facility (WWRF) Capital Recovery Fund is a subsidiary fund of the Wastewater Utility Operating Fund. The Fund accounts for construction, replacement, and modernization of WWRF infrastructure improvements and major equipment. Funding is provided both by the Veteran's Home and the Wastewater Utility Operating Fund. The current contribution amount is \$50,000 per agency. In Fiscal Year 2018-19, due to the fund deficit, the Town contribution will be \$300,000. The Veterans Home will be billed for expenses exceeding their \$50,000 contribution.

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

2017-2018 Accomplishments

- Allocate funds to the Replacement Funds to allow for funding five-year Capital Improvement Projects.
- Continue to prioritize future Supervisory Control and Data Acquisition (SCADA) implementation in and around the WWRF.
- The Finance Department implemented the first year of the new 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.

2018-2019 Goals and Objectives

- Build and utilize Plant Replacement Funds budget to fund future Capital Improvement Program projects.
- Replace Trickling Filters Pumps (WW-0014)
- Purchase Three Quarter Ton Replacement Truck (WW-0025)
- Continue to reduce Inflow and Infiltration (WW-2019)
- Repair and Replace Sewer Mains (WW-3019)
- 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. In June of 2014, the Town initiated its first draw and to date has utilized \$2,717,196. This year \$321,664 (\$119,572 in principal and \$45,089 in interest) is budgeted for debt service. This debt service payment will be ongoing until this loan is paid off.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■	BEGINNING FUND BALANCE	\$ 6,489,624	\$ 6,603,175	\$ 6,514,798	\$ 6,669,953	\$ 6,488,932
	REVENUE					
3695	System Replacement Fees	121,020	121,777	121,496	121,496	138,500
	Total Revenue	\$ 121,020	\$ 121,777	\$ 121,496	\$ 121,496	\$ 138,500
	EXPENDITURES					
WW-0002	Recycled Water Expansion Project	170,524	18,025	-	-	-
WW-0005	Dredge Wastewater Ponds	-	-	150,000	149,960	-
WW-0014	New Pumps at JTP (2)	-	-	40,000	40,000	40,000
WW-0025	3/4 Ton Pickup Replacement	-	-	-	-	50,000
WW-4017	Plant Equipment Replacement Program	-	12,650	-	-	-
WW-4018	Plant Equipment Replacement Program	-	-	63,813	63,813	-
WW-4019	Plant Equipment Replacement Program	-	-	-	-	67,003
6100	Debt Service - Principal	-	-	117,343	117,343	119,572
6500	Debt Service - Interest	53,063	49,506	47,319	47,319	45,089
	Total Expenditures	\$ 223,587	\$ 80,181	\$ 418,475	\$ 418,435	\$ 321,664
	NON-OPERATING REVENUE & TRANSFERS					
3301	Investment Earnings	5,204	7,153	4,500	5,958	5,000
3690	Capital Recovery - Veteran's Home	-	200,000	50,000	50,000	50,000
3962	Capital Recovery - Town (62)	50,004	50,004	50,000	50,000	300,000
7900	Transfer to Wastewater Capital (64)	-	(250,000)	(180,000)	(180,000)	-
	Total Non-Operating Revenue & Transfers	\$ 55,208	\$ 7,157	\$ (75,500)	\$ (74,042)	\$ 355,000
	Depreciable Capital Projects*	160,910	18,025	190,000	189,960	90,000
■	ENDING FUND BALANCE	\$ 6,603,175	\$ 6,669,953	\$ 6,332,319	\$ 6,488,932	\$ 6,750,768
	Net Change in Fund Balance	113,551	66,778	(182,479)	(181,021)	261,836
	Funds Available for Capital Projects & Debt Service**	\$ (441,975)	\$ (229,275)	\$ (601,754)	\$ (600,256)	\$ (428,420)

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

** Funds available for Capital Projects includes liquid assets, cash and investments less liabilities. Fund 63 currently owes \$2,717,196 to a low interest loan from the State Water Resources Board for waste water system improvements.

**State of California - State Water Resources Control Board
Clean Water State Revolving Fund Payment Schedule**

Recipient: Yountville, Town of
Project No.: C-06-7846-110
Agreement No.: 13802-550-0

Date: 9/14/2015
Amount: 3,465,362
Interest rate: 1.900%
Term: 20 Years

Date	Disbursement/ Payment	No.	Beginning Balance	Draw Amount	Construction Period Interest (CPI)		Annual Interest Accrued	Principal Paid/Due	Interest Paid/Due	Total Payment	Ending Balance
					Amount Accrued	Amt. Trans. to Principal					
5-Jun-2014	Disbursement	1	0.00	658,577.00	0.00						658,577.00
30-Jun-2014	End FY		658,577.00		868.96						658,577.00
5-Sep-2014	Disbursement	2	658,577.00	618,886.00	2,259.28						1,277,463.00
23-Oct-2014	Disbursement	3	1,277,463.00	328,346.00	3,236.24						1,605,809.00
14-Nov-2014	Const. Compl.		1,605,809.00		1,779.77	8,144.26					1,613,953.26
11-Mar-2015	Disbursement	4	1,613,953.26	1,111,387.00			9,966.16				2,725,340.26
30-Jun-2015	End FY		2,725,340.26				15,678.28				2,725,340.26
14-Nov-2015	Payment	1	2,725,340.26				19,274.21	119,742.19	44,918.65	164,660.84	2,605,598.07
14-Nov-2016	Payment	2	2,605,598.07				49,506.36	115,154.48	49,506.36	164,660.84	2,490,443.59
14-Nov-2017	Payment	3	2,490,443.59				47,318.43	117,342.41	47,318.43	164,660.84	2,373,101.18
14-Nov-2018	Payment	4	2,373,101.18				45,088.92	119,571.92	45,088.92	164,660.84	2,253,529.26
14-Nov-2019	Payment	5	2,253,529.26				42,817.06	121,843.78	42,817.06	164,660.84	2,131,685.48
14-Nov-2020	Payment	6	2,131,685.48				40,502.02	124,158.82	40,502.02	164,660.84	2,007,526.66
14-Nov-2021	Payment	7	2,007,526.66				38,143.01	126,517.83	38,143.01	164,660.84	1,881,008.83
14-Nov-2022	Payment	8	1,881,008.83				35,739.17	128,921.67	35,739.17	164,660.84	1,752,087.16
14-Nov-2023	Payment	9	1,752,087.16				33,289.66	131,371.18	33,289.66	164,660.84	1,620,715.98
14-Nov-2024	Payment	10	1,620,715.98				30,793.60	133,867.24	30,793.60	164,660.84	1,486,848.74
14-Nov-2025	Payment	11	1,486,848.74				28,250.13	136,410.71	28,250.13	164,660.84	1,350,438.03
14-Nov-2026	Payment	12	1,350,438.03				25,658.32	139,002.52	25,658.32	164,660.84	1,211,435.51
14-Nov-2027	Payment	13	1,211,435.51				23,017.27	141,643.57	23,017.27	164,660.84	1,069,791.94
14-Nov-2028	Payment	14	1,069,791.94				20,326.05	144,334.79	20,326.05	164,660.84	925,457.15
14-Nov-2029	Payment	15	925,457.15				17,583.69	147,077.15	17,583.69	164,660.84	778,380.00
14-Nov-2030	Payment	16	778,380.00				14,789.22	149,871.62	14,789.22	164,660.84	628,508.38
14-Nov-2031	Payment	17	628,508.38				11,941.66	152,719.18	11,941.66	164,660.84	475,789.20
14-Nov-2032	Payment	18	475,789.20				9,039.99	155,620.85	9,039.99	164,660.84	320,168.35
14-Nov-2033	Payment	19	320,168.35				6,083.20	158,577.64	6,083.20	164,660.84	161,590.71
14-Nov-2034	Payment	20	161,590.71				3,070.22	161,590.71	3,070.22	164,660.93	0.00
				2,717,196.00	8,144.25	8,144.26	567,876.63	2,725,340.26	567,876.63	3,293,216.89	
Outstanding Disbursement Balance:				748,166.00							

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

Department Overview

The Wastewater Collection Capital Improvement Fund is a subsidiary fund of the Wastewater Enterprise Fund. The Fund accounts for acquisition and depreciation of wastewater collection system improvements and equipment. System replacement fees, connection fees, and developer fees are the main sources of revenue for this fund. Capital Improvement Projects for the Wastewater Treatment Plant are included in Fund 63 Department 4518. On February 20, 2018, Town Council adopted a wastewater rate structure that includes a 12% rate increase for the next five years, ending in Fiscal Year 2022-23. The newly adopted rates are incorporated into the upcoming operations and Capital Improvements Projects budgets.

2017-2018 Accomplishments

- Continued to 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-2018).
- Continue to allocate funds to the Sewer Main Replacement and Repair Program (WW-3018).
- 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.
- The Finance Department implemented the first year of the new 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.

2018-2019 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-2019).
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3019).

Budget Highlights

- \$28,885 is budgeted as a transfer to Debt Service Fund 53 to cover the Wastewater Capital proportionate share of the 2013 Lease Revenue Bond Allocation for the Madison/Yount Sewer Project.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■	BEGINNING FUND BALANCE	\$ 2,345,273	\$ 2,292,871	\$ 2,500,561	\$ 2,490,593	\$ 2,621,478
	REVENUE & FINANCING SOURCES					
3750	Developer Contribution In Lieu	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	EXPENDITURES					
WW-3016	Sewer Main Replacement Program	44,444	-	-	-	-
WW-2017	Inflow and Infiltration Reduction Program	-	40,750	-	1,000	-
WW-2018	Inflow and Infiltration Reduction Program	-	-	71,256	71,256	-
WW-2019	Inflow and Infiltration Reduction Program	-	-	-	-	74,819
WW-3017	Sewer Main Replacement and Repair Program	-	43,750	-	-	-
WW-3018	Sewer Main Replacement Program	-	-	68,116	68,116	-
WW-3019	Sewer Main Replacement Program	-	-	-	-	72,572
WW-5016	Pump Station Equipment Replacement	32,011	-	-	-	-
WW-5017	Town Pump Station Equip. Repl. Program	-	7,070	-	-	-
WW-5018	Town Pump Station Equip. Repl. Program	-	-	10,500	10,500	-
WW-5019	Town Pump Station Equip. Repl. Program	-	-	-	-	11,025
6500	Debt Service - Interest	-	-	-	-	-
	Total Expenditures	\$ 76,455	\$ 91,570	\$ 149,872	\$ 150,872	\$ 158,416
	NON-OPERATING REVENUE & TRANSFERS					
3301	Investment Earnings	458	1,390	800	1,615	1,000
3799	Allocated Impact Fees	23,595	62,560	-	50,869	-
3963	Transfer from WW Treatment Capital (63)	-	250,000	180,000	180,000	-
7953	To Debt Service Fund 53 Transfer In / (Out)***	-	(89,272)	(29,343)	(29,343)	(28,885)
	Total Non-Operating Revenue & Transfers	\$ 24,053	\$ 224,678	\$ 151,457	\$ 203,141	\$ (27,885)
	Depreciable Capital Projects*	-	-	78,616	78,616	147,391
■	ENDING FUND BALANCE	\$ 2,292,871	\$ 2,490,593	\$ 2,580,762	\$ 2,621,478	\$ 2,582,568
	Net Change in Fund Balance	(52,402)	197,722	80,201	130,885	(38,910)
	Funds Available for Capital Projects**	\$ (119,859)	\$ 152,913	\$ 305,591	\$ 346,306	\$ 160,005

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

**Funds available for Capital Projects includes liquid assets, cash and investments less liabilities.

***Fund 64 makes a contribution to cover a share of the debt service for the 2013 Lease Revenue Bond allocated to the Madison/Yount Sewer Project. Due to a change in the method of recording this contribution during FY 2017-18 to clearly define the nature of this transaction, a portion of the transfer to Debt Service Fund 53 (\$64,614) does not impact fund balance in FY 2016-17 and is shown for information purposes only during this fiscal year. After FY 2016-17 fiscal year the contributions are being recorded more appropriately as transfers and therefore, impact the fund balance.

Town of Yountville
SEWER CONNECTION IMPACT FEE
Wastewater Fund 65

Department Overview

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

Sewer Connection Impact Fees are collected on new residential and commercial development, conversions, and expansions as provided in Municipal Code Section 3.40.

The Town is nearing build out and impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's wastewater (sewer) system.

2017-2018 Accomplishments

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

2018-2019 Goals and Objectives

- Allocate any Impact Fees.

Budget Highlights

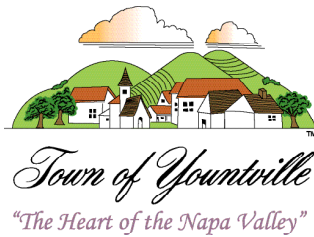
- Nominal. Current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. Impact Fees from the additional three (3) rooms at the Bardessono Hotel may generate additional revenue.

Town of Yountville
SEWER CONNECTION IMPACT FEE FUND
Wastewater Fund 65

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 11,279	\$ -	\$ -	\$ -	\$ -
REVENUE						
3701	Impact Fees	12,291	62,499	-	50,835	-
	Total Revenue	\$ 12,291	\$ 62,499	\$ -	\$ 50,835	\$ -
NON-OPERATING REVENUE & TRANSFERS						
3301	Investment Earnings	25	61	-	34	-
3799	Allocate Impact Fees	-	-	-	-	-
	To Wastewater Treatment Capital (63)	-	-	-	-	-
	To Wastewater Collection Capital (64)	(23,595)	(62,560)	-	(50,869)	-
	Total Non-Operating Revenue & Transfers	\$ (23,570)	\$ (62,499)	\$ -	\$ (50,835)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		(11,279)	-	-	-	-



Photo Credit: Emma K. Morris



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)

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)

Town of Yountville
STATE GAS TAX FUND
Fund 20 - Department 4305 and 6000

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 February 2018 is \$0.337 cents a gallon.

- **Section 2106(a)** provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(c) provides for distribution on a per capita basis.
- **Section 2107** provides monthly allocations to cities of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas (LPG), as follows.
 - Each city with snow removal costs in excess of \$5,000 is allocated 50 percent of the cost exceeding \$5,000.
 - The remainder is allocated to cities based on population.
- **Section 2107.5** represents a fixed amount of revenue received from the State based on population. Populations less than 5,000 receive \$1,000. Section 2107.5 funds must be used for engineering costs and administrative expenses related to city streets. Cities with populations under 10,000 may use these funds for street construction or acquisition of street right-of-way.

2017-2018 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 76. This is the highest rating in any of the Napa County jurisdictions.
- Continued with completion of a Surveys and Monuments Book including re-installation of 3 previously removed Survey Monuments (ST-0004).

2018-2019 Goals and Objectives

- Use Gas Tax Funds to increase the pavement condition index in Yountville.

Budget Highlights

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

- \$77,403 in Gas Tax revenue is expected for Fiscal Year 2018-19.
- \$72,000 is budgeted for the Annual Street Maintenance and Paving Program (GT-3019).
- A summary of the Capital Improvement Program for Fiscal Year 2018-19 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are in a public binder at Town Hall and available on the Town's website at www.townofyountville.com under the Public Works Department.

Town of Yountville
STATE GAS TAX FUND
Fund 20 - Departments 4305 & 6000

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET ESTIMATED		2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 66,045	\$ 43,254	\$ 10,669	\$ 47,997	\$ 32,843
REVENUE						
3301	Investment Earnings	191	138	-	-	100
3410	Gas Tax Section 2105	16,898	16,790	17,361	17,361	16,898
3411	Gas Tax Section 2106	12,816	12,705	15,286	15,286	12,601
3413	Gas Tax Section 2103	13,795	7,516	11,959	11,959	22,502
3415	Gas Tax Section 2107	20,648	22,165	22,428	22,428	20,965
3416	Gas Tax Section 2107.5	1,000	1,000	1,000	1,000	1,000
3418	SB1 Loan Repayments	-	-	3,418	3,418	3,337
3419	Road Maintenance Rehabilitation Act*	-	-	17,225	-	-
Total Revenue		\$ 65,348	\$ 60,314	\$ 88,677	\$ 71,452	\$ 77,403
EXPENDITURES						
Department 4305 Streets Maintenance						
4510	Utilities	263	315	-	154	-
Total Department 4305		\$ 263	\$ 315	\$ -	\$ 154	\$ -
Department 6000 Capital Projects						
ST-0004	Surveys & Monuments Book	30,594	19,355	-	-	-
ST-3016	Slurry Seal & Patching Program	53,380	-	-	-	-
ST-4016	Traffic Calming	1,830	-	-	-	-
ST-4017	Traffic Calming	-	-	-	-	-
ST-2015	Pavement Management Program	-	-	-	-	-
ST-5015	Streetlight Replacement	-	-	-	-	-
ST-6016	Replace Railroad Tie Curbs	2,073	24,000	-	-	-
CP-3015	Tree, Curb, Gutter & Sidewalk Replacement	-	-	-	-	-
GT-0004	Surveys & Monuments	-	-	20,000	20,000	-
GT-3017	Curb, Gutter & Sidewalk	-	11,900	-	-	-
GT-3018	Curb, Gutter & Sidewalk	-	-	36,452	36,452	-
GT-3019	Annual Street Maintenance and Paving Program	-	-	-	-	72,000
GT-4018	Traffic Calming	-	-	30,000	30,000	-
Total Department 6000		\$ 87,877	\$ 55,255	\$ 86,452	\$ 86,452	\$ 72,000
Total Expenditures		\$ 88,139	\$ 55,571	\$ 86,452	\$ 86,606	\$ 72,000
TRANSFERS IN (OUT)						
3950	From Capital Projects (50)	-	-	-	-	-
Total Net Transfers		\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 43,254	\$ 47,997	\$ 12,894	\$ 32,843	\$ 38,246
Net Change in Fund Balance		(22,791)	4,743	2,225	(15,154)	5,403

*Budget of \$17,225 for FY 17/18 moved to new Fund 26 For Senate Bill 1, Road Repair and Accountability Act

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

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 Fiscal Year 2017-18 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.

2017-2018 Accomplishments

Audio/Visual Equipment Upgrades:

- Replacement of three video cameras with four new high definition video cameras.
- Replacement of video switcher to support high definition cameras.
- Addition of multi-zone amplifier which controls speakers individually rather than simultaneously.
- Wireless HDMI System.

2018-2019 Goals and Objectives

The Town does not have any planned upgrades for Fiscal Year 2018-19. The amount budgeted is a placeholder for unexpected equipment failure and the potential need for replacement equipment.

Budget Highlights

No planned upgrades for the current Fiscal Year.

Did You Know?

- Napa Valley TV provided video recording services to the Town of Yountville for the Envision Yountville (General Plan Update) Workshops held at the Community Center.
- 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.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 61,432	\$ 57,364	\$ 30,400
REVENUE						
3022	P.E.G. Fees	-	14,193	14,285	14,285	14,000
3301	Interest Income	-	70	-	144	150
	Total Revenue	\$ -	\$ 14,263	\$ 14,285	\$ 14,429	\$ 14,150
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	-	5,919	-	-	5,000
5750	Machinery & Equipment >\$10K	-	-	41,393	41,393	-
	Total Expenditures	\$ -	\$ 5,919	\$ 41,393	\$ 41,393	\$ 5,000
TRANSFERS IN (OUT)						
3900	Transfers from General Fund (01)	-	49,019	-	-	-
	Total Net Transfers	\$ -	\$ 49,019	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ -	\$ 57,364	\$ 34,324	\$ 30,400	\$ 39,550
Net Change in Fund Balance						
		-	57,364	(27,108)	(26,964)	9,150

Town of Yountville
PUBLIC ART PROGRAM FEE FUND
Fund 23 - Department 5414

Department Overview

In 2016, Town Council approved a Public Art Program Fee to assist in enhancing outdoor public art in the Town's 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.

2017-2018 Accomplishments

- Developed a fund balance of \$4,705 (as of March 29, 2018) and worked with the Arts Commission to increase public art in Town.

2018-2019 Goals and Objectives

- Continue to develop a fund balance and work with the Arts Commission to increase public art in Town.

Budget Highlights

- This is a newer fund which will likely see significant funding contributions in the near future based on the current level of development activity in town.

Town of Yountville
PUBLIC ART PROGRAM FEE FUND
Fund 23 - Department 5414

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ 132	\$ 162	\$ 4,705	\$ 6,987
REVENUE						
3113	Public Art Program Fee	132	5,000	10,000	12,075	20,000
3301	Interest Income	-	98	-	207	400
Total Revenue		\$ 132	\$ 5,098	\$ 10,000	\$ 12,282	\$ 20,400
EXPENDITURES						
4120	Other Supplies & Materials	-	525	5,000	5,000	7,500
4210	Contract Services	-	-	5,000	5,000	2,000
4340	Art Maintenance	-	-	-	-	500
Total Expenditures		\$ -	\$ 525	\$ 10,000	\$ 10,000	\$ 10,000
■ ENDING FUND BALANCE		\$ 132	\$ 4,705	\$ 162	\$ 6,987	\$ 17,387
Net Change in Fund Balance		132	4,573	-	2,282	10,400

**Town of Yountville
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. This grant was for the Owner Occupied Rehabilitation Program to fund necessary home improvement projects for low income eligible residents to bring their homes up to current building code standards. The Town also received a HOME Program Grant from HCD on November 19, 2014 for up to \$500,000. This program allows the Town to draw down funds for eligible construction activities for residents. Both housing grants were applied for in partnership with the City of Napa Housing Authority (Housing Authority) that manages the programs on behalf of the Town.

The CalHome Program enables low and very-low income households to become and remain homeowners. The grant to Yountville is used to assist households through deferred payment loans. Projects eligible for this grant had to be related to rehabilitation, such as improving the structural integrity of a dwelling in order to meet building codes. If the resident could prove adequate financial need, they were given the loan to assist in the funding of the project.

Prior to granting the loan, the borrower needed to verify eligibility. The borrower needed to be the owner of the property and needed to occupy the space. The borrower also needed to provide the status of insurance and proof that property taxes were current and paid.

The Town entered into an agreement with the Housing Authority to administer the grants. The Housing Authority marketed the program and received applications, performed income determinations and eligibility for the assistance, worked write ups for the rehab work, managed the projects, processed the grant draw down for the loans funded, performed quarterly and annual reporting, completed annual monitoring of the recipients of the rehab loans, and carried out other administrative tasks.

2017-2018 Accomplishments

- The HOME and CalHome grants have expired. Fifteen (15) affordable home improvement projects (totaling \$284,263) funded by the HOME grant were completed and twenty (20) affordable home improvement projects (totaling \$330,000) funded by the CalHOME grant were completed over the life of the grants.

2018-2019 Goals and Objectives

- No activity is scheduled. The HOME and CalHOME grants have now expired. Any revenue received would be from home owners paying off their loan. The revenue from the loan payments will be used to fund future Home Rehab projects. Staff will continue coordination with the Housing Authority to manage any payments made and any new projects.

Budget Highlights

- No revenue or expenditures are budgeted for Fiscal Year 2018-19. If any loan payments are received, the funds will be used to fund future Home Rehab projects.

Town of Yountville
HOUSING GRANT FUND
Fund 24 - Department 1500

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ (3,118)	\$ (4,530)	\$ (75,798)	\$ 3,479
REVENUE						
3301	Interest Income	(13)	(172)	-	(684)	-
3408	CalHome Grant	13,487	151,513	150,000	165,000	-
3432	Federal Home Grant	-	94,211	100,000	203,744	-
Total Revenue		\$ 13,474	\$ 245,551	\$ 250,000	\$ 368,060	\$ -
EXPENDITURES						
8010	CalHome Grant Awards	14,522	139,184	150,000	185,183	-
8020	Federal Home Grant Awards	2,070	179,048	100,000	103,600	-
Total Expenditures		\$ 16,592	\$ 318,231	\$ 250,000	\$ 288,783	\$ -
■ ENDING FUND BALANCE		\$ (3,118)	\$ (75,798)	\$ (4,530)	\$ 3,479	\$ 3,479
Net Change in Fund Balance		(3,118)	(72,680)	-	79,277	-

Town of Yountville
MEASURE T TRANSPORTATION IMPROVEMENT FUND
Fund 25 - Department 6000

Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTA Ordinance 2012-01), known as Measure T. This 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 \$500,000 annually to fund street, sidewalk, and street light and related projects. The new funds will be used for projects that will improve the pavement conditions of streets, sidewalks and related street infrastructure projects.

Measure T requires the Town to continue to maintain its pre-existing expenditure level efforts on road maintenance (as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007-08, Fiscal Year 2008-09, and Fiscal Year 2009-10). Starting in Fiscal Year 2018-19, this amount - known as Maintenance of Effort (MOE) must also be spent by the Town in the form of General Fund expenditure each year to remain eligible to receive Measure T funds. The process to approve the MOE is a one-time process. Once the MOE is established the Town will be required to submit an annual audit to the Independent Taxpayer Oversight Committee (ITOC) proving that the MOE was met.

The MOE amount will be accounted for in personnel costs in the Streets Maintenance budget (4305). The ITOC approved MOE for the Town for Measure T is \$223,604.

2017-2018 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 76. This is the highest rating in any of the Napa County jurisdictions.
- Town Staff submitted the required Five (5) year plan and Maintenance of Effort calculations as required by Measure T which was approved by the ITOC and NVTA-TA in April 2018.

2018-2019 Goals and Objectives

- Use Measure T Funds to increase the pavement condition index in Yountville.

Budget Highlights

The following projects are funded from this program:

- This is a new fund.
- \$432,000 is budgeted to continue with the Annual Street Maintenance and Paving Program (MT-3019).
- A summary of the Capital Improvement Program for Fiscal Year 2018-19 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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET ESTIMATED		2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	-	-	-	-	100
3417	Measure T	-	-	-	-	432,000
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 432,100
EXPENDITURES						
Department 6000 Capital Projects						
MT-3019	Annual Street Maintenance and Paving Program	-	-	-	-	432,000
	Total Department 6000	\$ -	\$ -	\$ -	\$ -	\$ 432,000
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 432,000
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 100
Net Change in Fund Balance		0	0	0	0	100

Town of Yountville
ROAD MAINTENANCE AND REHABILITATION ACT (SB1) FUND
Fund 26 - Department 6000

Department Overview

On April 28, 2017, the Governor signed Senate Bill 1 (SB1), which is known as the Road Maintenance and Rehabilitation Act. SB1 increased the per gallon fuel excise taxes; increased diesel fuel sales taxes and vehicle registration fees; and provides for inflationary adjustments to tax rates in future years. Beginning November 1, 2017, the State Controller deposited various portions of this new funding into the newly created Road Maintenance and Rehabilitation Account, for cities statewide.

Funding from SB1 will help the Town maintain and rehabilitate streets/roads, and active transportation infrastructure now and into the future.

To ensure revenues are used in a cost-effective manner, the Town of Yountville uses a pavement management system to develop project lists in high priority areas.

2017-2018 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 76. This is the highest rating in any of the Napa County jurisdictions.
- In Fiscal Year 2017-18, projects chosen were based on those listed in the approved Operating and Capital Improvements budgets.
- The major program funded through SB1 is the Town Street Light Replacement Program (ST- 5018).
- Eleven (11) new streetlights were replaced and three (3) were repaired.

2018-2019 Goals and Objectives

- Use SB1 Funds to increase the Pavement Condition Index in Yountville.

Budget Highlights

The following projects are funded from this program:

- This is a new fund.
- The Town will receive \$48,739 in SB1 revenues.
- \$40,000 is budgeted to continue with Curb, Gutter, and Sidewalk Replacement (SB-6019).
- A summary of the Capital Improvement Program for Fiscal Year 2018-19 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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET ESTIMATED		2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 17,225
REVENUE						
3301	Investment Earnings	-	-	-	-	100
3419	Road Maintenance Rehabilitation Act			17,225	17,225	48,739
Total Revenue		\$ -	\$ -	\$ 17,225	\$ 17,225	\$ 48,839
EXPENDITURES						
Department 6000 Capital Projects						
SB-6019	Curb, Gutter & Sidewalk Replacement	-	-	-	-	40,000
Total Department 6000		\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ 40,000
■ ENDING FUND BALANCE		\$ -	\$ -	\$ 17,225	\$ 17,225	\$ 26,064
Net Change in Fund Balance		0	0	17,225	17,225	8,839

Town of Yountville
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 (NVRTA Ordinance 2012-01), known as Measure T. This new countywide sales tax is administered by Napa Valley Transportation Authority (NVRTA) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide approximately \$500,000 annually to fund street, sidewalk, and street light and related projects. The new funds will be used for projects that will improve the pavement conditions of streets, sidewalks and related street infrastructure projects.

The Measure T Ordinance also requires 6.67% of other monies set aside for Class 1 Bicycle improvements:

In order to receive annual allocations under Measure T, the Agencies (collectively in the County) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this ordinance. This obligation may be fulfilled by the NVRTA 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. \$29,000 will be contributed from Fund 50 to Fund 27 for Fiscal Year 2018-19.

2017-2018 Accomplishments

- None.

2018-2019 Goals and Objectives

- Maintain the Measure T Equivalent Fund to allow for compliance with Measure T as required by the Ordinance.
- An allocation is budgeted in the event funds are required for eligible expenses.

Budget Highlights

- This is a new fund.
- Create the Measure T Equivalent Fund to allow for compliance with Measure T as required by the Ordinance.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET ESTIMATED		2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	-	-	-	-	100
3950	Interfund Transfer (CIP Fund 50)	-	-	-	-	29,000
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 29,100
EXPENDITURES						
Department 6000 Capital Projects						
4280	Other Agencies	-	-	-	-	-
5400	Infrastructure	-	-	-	-	29,000
	Total Department 6000	\$ -	\$ -	\$ -	\$ -	\$ 29,000
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 29,000
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 100
Net Change in Fund Balance		0	0	0	0	100

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

Department Overview

New development is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment required to meet the increased demands on fire and medical services. This fund accounts for those revenues to ensure funds are available for future fire engine replacements. Due to the limited amount of new development the current fund balance has been well below \$100 since Fiscal Year 2013-14. With the Town reaching build out, revenues for this fund are difficult to predict. The General Fund will be required to cover the annual fire engine replacement cost as outlined in the March 2018 fire contract. The estimated cost to the General Fund for annual fire engine replacement is estimated to be \$18,333.

2017-2018 Accomplishments

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

2018-2019 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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET ESTIMATED		2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 29	\$ 29	\$ 29	\$ 29	\$ 29
REVENUE						
3301	Investment Earnings	-	-	-	-	-
3701	Fire & Emergency Services Fee	-	-	-	-	-
	Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS IN (OUT)						
7900	To General Fund	-	-	-	-	-
	Total Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
■ ENDING FUND BALANCE		<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 29</u>
Net Change in Fund Balance		-	-	-	-	-

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

Department Overview

In March 1998, voters approved a half-cent sales tax increase for flood control purposes known locally as Measure A. The County and each City and Town are entitled to Measure A proceeds generated within their jurisdictional boundaries for projects that were specified in the ballot measure. For the Town of Yountville, the Measure read:

Town of Yountville

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

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

1. Flood Barrier Project for two mobile home parks;
2. Phase I Hydrologic Study of the Hopper and Hinman Creek Watershed;
3. Phase II Hydrologic Study & Design of the Hopper and Hinman Creek Watershed;
4. Hopper Creek Diversion Structure Bank Stabilization;
5. Beard Ditch Bank Repair;
6. Hopper Creek Improvements Project (HOP): HOP 5, HOP 10, Villagio Channel, and Sedimentation Basins.

The last remaining debt service (Fund 77-7000) for the Flood Barrier Project will be paid in Fiscal Year 2017-18, and the defined projects are completed. The Town will continue to collect revenues to be reimbursed for the project through the end of Fiscal Year 2017-18. The County has requested that any remaining Measure A funds be used to maintain the projects that were approved and constructed with these Measure A funds.

This fund will be used to preserve the taxpayers' investment in the flood protection projects within the mobile home parks and surrounding areas, as well as the improvements and restoration completed in Hopper Creek and Beard Ditch. The funds must be held in a special maintenance account only be used for project maintenance within the original scope of approved Measure A projects.

2017-2018 Accomplishments

- None.

2018-2019 Goals and Objectives

- Receive final payment of remaining Measure A revenue, estimated to be \$50,000.
- An allocation is budgeted in the event funds are required for eligible expenses.

Budget Highlights

- This is a new fund.
- The establishment of the Measure A Maintenance Fund in Fiscal Year 2018-19 is to allow for the maintenance of infrastructure as required by the Napa County Auditor/Controller.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET		ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE							
3301	Investment Earnings	-	-	-	-	-	-
3420	Measure A	-	-	-	-	-	50,000
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
EXPENDITURES							
4310	Facilities Maintenance	-	-	-	-	-	50,000
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		0	0	-	-	0	-

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

Department Overview

This Fund was established to provide for revenues and expenditures related to the FEMA Flood Hazard Mitigation Grant awarded to the Town in 1990. The flood wall project was completed in Fiscal Year 2004-05 and has been successful in protecting the mobile home park communities from several flood events since the barrier was constructed. Current Fund resources are in effect a reserve fund for future use for capital improvement and maintenance of the Flood Barrier and its related system infrastructure.

Floodwall Project Historical Information:

The cost of planning, designing and construction of the project was approximately \$6.78 Million, and was paid for with a combination of Capital Lease Financing (\$2.82 million), FEMA/OES Grants (\$2.84 million), Town funds (\$433,000), Measure A (\$400,000), Napa County (\$149,000), Property Owner (\$75,000) and other (\$64,000) financing sources. In Fiscal Year 2015-16, a FEMA grant of \$629,058 funded the repairs of cracks that occurred on the wall as a result of the August 2014 earthquake.

2017-2018 Accomplishments

- Monitored and maintained the Floodwall.

2018-2019 Goals and Objectives

- 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.
- Transfer Fund balance from Fund 77-7000 as the debt service has been paid. Fund 77-7000 will be closed.

Budget Highlights

- Consistent with past practice, the budget includes \$10,000 to cover costs associated with the planned goals in this fund.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 181,657	\$ 179,379	\$ 179,733	\$ 179,733	\$ 178,956
REVENUE						
3301	Investment Earnings	448	639	-	505	500
3900	Interfund Transfer - Floodwall Debt Service (77)*	-	-	-	8,718	-
	Total Revenue	\$ 448	\$ 639	\$ -	\$ 9,223	\$ 500
EXPENDITURES						
4310	Facilities Maintenance	2,726	285	10,000	10,000	10,000
	Total Expenditures	\$ 2,726	\$ 285	\$ 10,000	\$ 10,000	\$ 10,000
■ ENDING FUND BALANCE		\$ 179,379	\$ 179,733	\$ 169,733	\$ 178,956	\$ 169,456
	Net Change in Fund Balance	(2,278)	354	(10,000)	(777)	(9,500)

*Any remaining fund balance at the close of the Measure A Debt Service Fund (Fund 77) will be transferred into this fund.

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

Department Overview

This fund will be moving its fund balance and administration to the Town of Yountville Community Foundation (TOYCF) during Fiscal Year 2017-18.

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.

2017-2018 Accomplishments

- Raised sufficient revenue to provided subsidy scholarships to 27 local youths allowing them to participate in Parks and Recreation Programs, mostly the After School Homework Club.

2018-2019 Goals and Objectives

- Transition the Youth Subsidy Fund balance and administration to the Town of Yountville Community Foundation.
- Continue to market this service to local youth and families in need working with Yountville Elementary School administration.

Budget Highlights

- This fund will transition to the Town of Yountville Community Foundation which will take over administration and oversight of this philanthropic endeavor.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 20,606	\$ 31,452	\$ 29,072	\$ 29,072	\$ 31,819
REVENUE						
3301	Investment Earnings	64	136	-	-	-
3803	Contributions	10,782	3,503	-	1,297	-
3805	Senior Subsidy Donations	-	-	-	1,450	-
Total Revenue		\$ 10,846	\$ 3,638	\$ -	\$ 2,747	\$ -
EXPENDITURES						
4990	Other Community Support	-	6,019	-	-	-
Total Expenditures		\$ -	\$ 6,019	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE *		\$ 31,452	\$ 29,072	\$ 29,072	\$ 31,819	\$ 31,819
Net Change in Fund Balance		10,846	(2,381)	0	2,747	0

* To be moved to the new Town of Yountville Community Foundation (Fund 85)

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

Department Overview

The Tallent Lane Benefit District was established to provide safer and improved access to properties fronting Tallent Lane. A fee of \$3,217 per home or per lot, and \$1,609 per second unit are the major sources of revenue. This benefit district remains a funding vehicle for residents to improve Tallent Lane, which is a private road.

Per 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.

2017-2018 Accomplishments

- Fees were collected for one home.

2018-2019 Goals and Objectives

- No activity is scheduled.

Budget Highlights

- The present fund balance for the Tallent Lane Private Road Benefit District is \$17,158.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET ESTIMATED		2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 13,809	\$ 13,843	\$ 13,892	\$ 13,892	\$ 17,158
REVENUE						
3301	Investment Earnings	34	49	-	48	50
3704	Private Road Assessment	-	-	-	3,217	-
	Total Revenue	<u>\$ 34</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ 3,265</u>	<u>\$ 50</u>
■ ENDING FUND BALANCE		<u>\$ 13,843</u>	<u>\$ 13,892</u>	<u>\$ 13,892</u>	<u>\$ 17,158</u>	<u>\$ 17,208</u>
Net Change in Fund Balance		34	49	-	3,265	50

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

Department Overview

The Mesa Court Drainage Benefit District was established to address drainage problems within the geographic area of Mesa Court. The first phase was completed in Fiscal Year 1999 and was financed by new development in the district. The last use of fund resources was in Fiscal Year 2005-06 for drainage improvements (\$10,000).

2017-2018 Accomplishments

- No activity occurred.

2018-2019 Goals and Objectives

- No activity is scheduled.

Budget Highlights

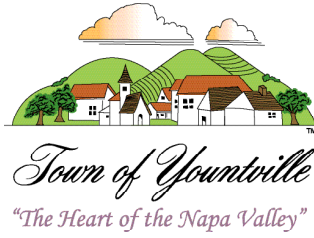
- The present fund balance for the Mesa Court Drainage Benefit District Fund is \$47,837.

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

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 47,416	\$ 47,533	\$ 47,703	\$ 47,703	\$ 47,837
REVENUE						
3301	Investment Earnings	117	170	-	134	150
3703	Drainage Assessment	-	-	-	-	-
Total Revenue		\$ 117	\$ 170	\$ -	\$ 134	\$ 150
■ ENDING FUND BALANCE		\$ 47,533	\$ 47,703	\$ 47,703	\$ 47,837	\$ 47,987
Net Change in Fund Balance		117	170	-	134	150



Photo Credit: Rob Wennerberg



Agency Fund

Tourism Improvement District Assessment Fund (22-1015)

Town of Yountville
TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND
Fund 22 - Department 1015

Department Overview

On June 15, 2010, the County of Napa, per Resolution No. 2010-72, approved the creation of 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 lodging business. The NVTID was initially approved in 2010 for five (5) years and extended for an additional ten (10) years in 2015. The assessment revenue must be used for marketing, sales promotions and other tourist serving activities designed to increase tourism and to market the Napa Valley as a tourist, meeting and event destination.

The 2% self-assessment is allocated with 1.5% provided to the Napa Valley Tourism Corporation (NVTC) to administer the valley wide sales and marketing effort and .5% which is allocated to each local jurisdiction for tourism-related expenditures in accordance with the Management Plan in the individual jurisdiction.

The Town will collect the 2% NVTID assessment at the same time as it collects the Town's TOT taxes levied on lodging properties located in the Town. The Town will forward 1.5% to the County of Napa for the regional NVTID distribution and place .5% in the local NVTID-Yountville agency fund administered by the Town of Yountville serving as its fiduciary agent. In accordance with the NVTID Management Plan, the Town in its capacity as tax collector shall be paid a 1% administrative fee for its cost in collecting and forwarding assessment money and support of the local governing body.

The NVTID-Yountville local governing body is responsible for the development of an annual work plan, budget, approval of expenditures, and appropriate reports to the NVTID, Town of Yountville and County of Napa as may be required. The local governing body consists of four (4) lodging property representatives, one (1) Chamber of Commerce Board of Directors member, one (1) Town of Yountville elected official and the Town Manager or designee.

2017-2018 Accomplishments

- Local governing body launched continuing promotional and marketing efforts.
- Funding for the Yountville Trip Advisor page and management costs for the page with Yountville Chamber of Commerce.
- Completed Branding Strategy analysis.
- Funded Social Media campaign, expanding marketing efforts in response to Napa County Fires. This is consistent with the NVTID branding strategy, to use social media to market Yountville as a destination.
- Provided Yountville Arts Commission with Funding to support Yountville Arts, Sip, and Stroll event which is a part of Visit Napa Valley's "Arts in April" destination marketing program.
- Funded a number of targeted familiarization (FAM) trips for media travel writers.

2018-2019 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 May 2016 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

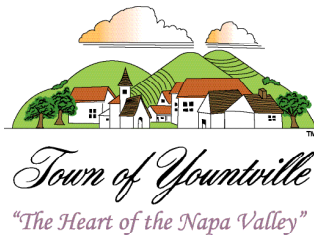
		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■	BEGINNING FUND BALANCE	\$ 261,066	\$ 398,450	\$ 400,485	\$ 559,649	\$ 561,320
	REVENUE					
3301	Investment Earnings*	2,344	2,631	1,000	1,672	2,000
3040	Tourism Improvement District Assessment	1,134,719	1,192,446	1,091,667	1,091,667	1,133,333
	Total Revenues	\$ 1,137,063	\$ 1,195,077	\$ 1,092,667	\$ 1,093,339	\$ 1,135,333
	EXPENDITURES					
4280	County Assessment Pass Through (74%)	825,644	882,410	807,834	807,834	838,666
	Yountville TID Share (25%)					
4210	Contract Services	-	-	-	-	-
4990	Community Outreach & Promotion	162,773	138,446	272,917	272,917	283,333
	Total Expenditures	\$ 988,417	\$ 1,020,856	\$ 1,080,751	\$ 1,080,751	\$ 1,122,000
	TRANSFER TO GENERAL FUND					
7900	Administration Fee (1%)	(11,262)	(13,022)	(10,917)	(10,917)	(11,333)
	Total Transfers	\$ (11,262)	\$ (13,022)	\$ (10,917)	\$ (10,917)	\$ (11,333)
■	ENDING FUND BALANCE	\$ 398,450	\$ 559,649	\$ 401,484	\$ 561,320	\$ 563,320
	Net Change in Fund Balance	137,384	161,199	999	1,671	2,000

*Investment earnings include interest from Chamber of Commerce loan repayment in FY 2015-16 and 2016-17.

	FUND BALANCE ALLOCATIONS					
	Assigned for Local Agency TID Reserve Fund	-	-	-	170,000	170,000
	Unassigned Fund Balance	398,450	559,649	401,484	391,320	393,320
■	Total Fund Balance	\$ 398,450	\$ 559,649	\$ 401,484	\$ 561,320	\$ 563,320
		-	-	-	-	-



Photo Credit: Mars Lasar



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)

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

Department Overview

In July 2008, the Yountville Financing Authority issued 2008 Lease Revenue Bonds to fund construction of the Yountville Town Center Project. The proceeds of the bonds were used to pay for the costs of the Yountville Town Center Project, which consisted of the construction of a 7,500-square-foot Community Center and Library Building, the remodeling of the existing Community Hall, the construction of a new sheriff's substation, and the construction and landscaping of a new 7,000-square foot Town Square. The community center buildings which were constructed or remodeled as part of the projects are those that are leased under the facilities lease between the Financing Authority and the Town. Total construction budget for the project was \$11,197,600 and it was completed and opened for public use in November of 2009.

The Town is obligated to pay the debt from existing General Fund revenue sources and budgets a transfer from the General Fund each year to pay principal and interest payments as they come due. The amount transferred each year will be sufficient to cover the debt for that year. The Town had agreed in 2008 to pledge a portion of the Transient Occupancy Tax (TOT), up to 2% of the 12% total tax, or 16.67% of the TOT each year for payment of the debt service, approximately \$670,000 per year.

In 2017 these bonds were refinanced resulting in a savings of over \$100,000 per year for the remaining twenty (20) years of the bonds.

2017-2018 Accomplishments

- Transferred amount required to fund annual debt service.
- Completed issuance of 2017 Lease Revenue Bonds to refund 2008 Lease Revenue Bonds.

2018-2019 Goals and Objectives

- Refund 2008 Lease Revenue Bonds by paying off principal and interest.
- Close out fund as final adjustments are completed.

Budget Highlights

- A total amount of \$9,299,374 to pay principal, interest and fiscal agent fees on the 2008 Lease Revenue Bonds, are being held in an escrow account to cover final expenditures.

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

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE	\$ 991,468	\$ 991,725	\$ 993,149	\$ 994,264	\$ 9,714,715
REVENUE & FINANCING SOURCES					
3301 Investment Earnings	606	2,439	-	1,708	2,000
3900 Transfer In From General Fund	667,550	669,099	668,725	455,250	-
3954 Transfer from 2017 LRB (54)*	-	-	-	8,719,380	-
Total Revenue & Financing Sources	\$ 668,156	\$ 671,538	\$ 668,725	\$ 9,176,338	\$ 2,000
EXPENDITURES					
4225 Bank & Fiscal Agent Fees	2,600	2,500	2,600	1,750	1,750
6100 Debt Service - Principal	215,000	225,000	235,000	235,000	9,085,000
6500 Debt Service - Interest	450,299	441,499	431,125	218,499	212,624
7954 Interfund Transfer - Debt Service Fund 54**	-	-	-	638	-
Total Expenditures	\$ 667,899	\$ 668,999	\$ 668,725	\$ 455,887	\$ 9,299,374
■ ENDING FUND BALANCE	\$ 991,725	\$ 994,264	\$ 993,149	\$ 9,714,715	\$ 417,341
Net Change in Fund Balance	257	2,539	-	8,720,451	(9,297,374)

* Proceeds from sale of bonds in 2017 LRB (Fund 54) transferred into escrow account in 2008 LRB (Fund 52) to pay off principal balance and interest.

** Interest earned for 2008 LRB after release of 2008 moneys which was then transferred by fiscal agent to 2017 LRB for future interest payment.

Series 2008 Lease Revenue Bonds

	Principal	Interest	Balance	Total FY
Principal balance			10,710,000.00	
4/1/2009		341,819.70	10,710,000.00	341,819.70
10/1/2009		249,099.38	10,710,000.00	
4/1/2010		249,099.38	10,710,000.00	498,198.76
10/1/2010	175,000.00	249,099.38	10,535,000.00	
4/1/2011		244,724.38	10,535,000.00	668,823.76
10/1/2011	180,000.00	244,724.38	10,355,000.00	
4/1/2012		240,224.38	10,355,000.00	664,948.76
10/1/2012	190,000.00	240,224.38	10,165,000.00	
4/1/2013		236,424.38	10,165,000.00	666,648.76
10/1/2013	200,000.00	236,424.38	9,965,000.00	
4/1/2014		232,424.38	9,965,000.00	668,848.76
10/1/2014	205,000.00	232,424.38	9,760,000.00	
4/1/2015		227,299.38	9,760,000.00	664,723.76
10/1/2015	215,000.00	227,299.38	9,545,000.00	
4/1/2016		222,999.38	9,545,000.00	665,298.76
10/1/2016	225,000.00	222,999.38	9,320,000.00	
4/1/2017		218,499.38	9,320,000.00	666,498.76
10/1/2017	235,000.00	218,499.38	9,085,000.00	
4/1/2018		212,624.38	9,085,000.00	666,123.76
10/1/2018	9,085,000.00	212,624.38	-	9,297,624.38
	10,710,000.00	4,759,557.92		

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

Department Overview

In February 2013 the Yountville Financing Authority issued 2013 Lease Revenue Bonds in the amount of \$4,260,000 to fund a seismic retrofit for the historic Town Hall building and the reconstruction of streets and replacement of sewers on Madison & Yount Streets.

In 2012 the Town completed a feasibility study related to the structural strengthening of the 1930's era unreinforced Town Hall building which is seismically unsafe. The feasibility study found a great likelihood of significant damage to the building in the event of a moderate earthquake that would result in disruption of vital public services and the Town's ability to respond and rebuild after an incident. Town Hall was built in 1920 as an elementary school. In 1977 a new Yountville Elementary School was constructed because the existing building did not meet building code requirements for schools. Town staff then moved from Community Hall into the old school building, which became Town Hall. The bond proceeds also funded reconstruction of Madison Street from Washington to Yount, and Yount Street from Hopper Creek to Monroe along with replacement of the sewer lateral.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due. Principal and interest payments for the portion of the sewer line replacement will be funded with a transfer from the Wastewater Capital Fund (64).

2017-2018 Accomplishments

- Annual lease revenue bond payments were made per schedule.

2018-2019 Goals and Objectives

- Make timely annual debt service payments for a total of \$360,213.
- Monitor bond environment with the intent to identify possible refinancing opportunities.

Budget Highlights

- Transfer from General Fund (01) in the amount of \$251,328 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 \$80,000.
- Transfer from Wastewater Capital Fund (64) \$28,885 to cover its portion of the debt owed for the sewer portion of the project.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 315,626	\$ 289,371	\$ 379,686	\$ 316,146	\$ 166,935
REVENUE & FINANCING SOURCES						
3301	Investment Earnings	352	1,117	-	1,139	1,500
3900	Transfer In From General Fund	334,005	356,213	330,970	180,970	251,328
3964	Transfer in From Wastewater Fund (64)	-	24,658	29,343	29,343	28,885
	Total Revenue & Financing Sources	\$ 334,357	\$ 381,988	\$ 360,313	\$ 211,452	\$ 281,713
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	-	-	500	850	1,000
6100	Debt Service - Principal	270,000	270,000	280,000	280,000	285,000
6500	Debt Service - Interest	90,612	85,213	79,813	79,813	74,213
	Total Expenditures	\$ 360,612	\$ 355,213	\$ 360,313	\$ 360,663	\$ 360,213
■ ENDING FUND BALANCE		\$ 289,371	\$ 316,146	\$ 379,686	\$ 166,935	\$ 88,435
	Net Change in Fund Balance	(26,255)	316,146	(0)	(149,211)	(78,500)

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	

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

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. At the time of refunding, annual payments on the 2008 Lease Revenue Bonds were \$668,000. Payments of the new 2017 Lease Revenue Bonds are \$544,114, and therefore the Town anticipates post-financing debt service costs to be approximately \$120,000 less than previous annual costs. 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.

2017-2018 Accomplishments

- 2017 Lease Revenue Bonds were issued.
- Made first payment of \$183,000 which is interest only.
- At the time of refunding, annual payments on 2008 Lease Revenue Bonds were \$668,000. Annual payments on 2017 Lease Revenue Bonds are \$544,144. This reflects a savings of over \$120,000.

2018-2019 Goals and Objectives

- Make timely annual debt service payments for a total of \$544,144.

Budget Highlights

- Transfer from General Fund (01) in the amount of \$544,144 to cover principal, interest and fiscal agent fees.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 1,359
REVENUE & FINANCING SOURCES						
3301	Investment Earnings	-	-	-	2	100
3952	Interfund Transfer - Debt Service Fund 52*	-	-	-	638	-
3900	Transfer In From General Fund	-	-	183,000	183,000	544,144
3990	Bond Proceeds	-	-	-	8,500,000	-
3991	Bond Issuance Premium	-	-	-	371,952	-
	Total Revenue & Financing Sources	\$ -	\$ -	\$ 183,000	\$ 9,055,592	\$ 544,244
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	-	-	-	-	1,750
6100	Debt Service - Principal	-	-	-	-	245,000
6500	Debt Service - Interest	-	-	-	182,954	297,394
6800	Bond Costs	-	-	-	151,899	-
7952	Interfund Transfer - Debt Service Fund 52**	-	-	-	8,719,380	-
	Total Expenditures	\$ -	\$ -	\$ -	\$ 9,054,233	\$ 544,144
■ ENDING FUND BALANCE		\$ -	\$ -	\$ 183,000	\$ 1,359	\$ 1,459
Net Change in Fund Balance						
		-	-	183,000	1,359	100

* 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

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

Department Overview

The Measure A Debt Service Fund was established in Fiscal Year 2004-05 to account for Yountville's share of Napa County Measure A proceeds that are used to fund the debt service principal and interest requirements of the Floodwall Lease Purchase Agreement. The amount borrowed was \$2,820,651 and the term of the Lease Purchase Agreement is from 2004 to 2018.

The debt of the Floodwall Lease Purchase Certificate of Participation (COP) is not a general obligation of the property owners of the Town. The COP is secured by the Town's portion of the voter-approved countywide Measure A half-cent sales tax. The debt repayment plan is structured such that the bonds will be paid off in conjunction with sunset of the Measure A sales tax in 2018.

2017-2018 Accomplishments

- Town received reimbursement from Napa County Flood Control Authority the Measure A proceeds for the required debt service payment to the lease holder.
- Final lease payment was made as required.
- Final payment amount of \$130,956.06 was paid resulting in a total principal and interest payments of \$1,291,901.90 since February 2013.
- Close out Fund as final adjustments are completed. Any remaining fund balance will be transferred to the existing Flood Barrier Capital Maintenance Fund (76).

2018-2019 Goals and Objectives

- None

Budget Highlights

- This budget expenditure came to an end in Fiscal Year 2017-18.

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 12,176	\$ 12,079	\$ 12,503	\$ 9,525	\$ 0
REVENUE						
3301	Investment Earnings	(97)	(704)	-	(671)	-
3420	Measure A Funds	259,951	259,768	263,329	261,443	-
	Total Revenue	\$ 259,854	\$ 259,064	\$ 263,329	\$ 260,772	\$ -
EXPENDITURES						
4225	Bank & Fiscal Agent Fees	1,850	1,850	1,850	100	-
6100	Debt Service - Principal	244,595	251,063	257,702	257,702	-
6500	Debt Service - Interest	13,506	8,705	3,777	3,777	-
7900	Interfund Transfer - Floodwall Maint. (76)*	-	-	-	8,718	-
	Total Expenditures	\$ 259,951	\$ 261,618	\$ 263,329	\$ 270,297	\$ -
■ ENDING FUND BALANCE		\$ 12,079	\$ 9,525	\$ 12,503	\$ 0	\$ 0
	Net Change in Fund Balance	(97)	(2,554)	-	(9,525)	-

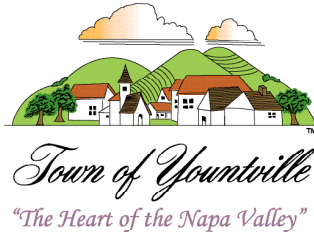
**Any remaining fund balance at the close of this fund will be transferred into the existing Flood Barrier Capital Maintenance Fund (Fund 76).*

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P+I</u>
02/01/2013	-	-	-	-
08/01/2013	114,048.15	3.718%	13,990.17	128,038.32
02/01/2014	116,168.30	3.790%	11,870.02	128,038.32
08/01/2014	118,369.69	1.950%	9,668.63	128,038.32
02/01/2015	119,924.48	1.950%	8,514.52	128,439.00
08/01/2015	121,499.69	1.950%	7,345.26	128,844.95
02/01/2016	123,095.58	1.950%	6,160.64	129,256.22
08/01/2016	124,712.45	1.950%	4,960.46	129,672.91
02/01/2017	126,350.54	1.950%	3,744.51	130,095.05
08/01/2017	128,010.16	1.950%	2,512.59	130,522.75
02/01/2018	129,691.57	1.950%	1,264.49	130,956.06
Total	\$1,221,870.61	-	\$70,031.29	\$1,291,901.90



Photo Credit: Rob Wennerberg



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)

Town of Yountville
IMPACT FEE FUNDS: CIVIC FACILITIES (41), DRAINAGE AND FLOOD CONTROL (42),
PARKS AND RECREATION (43), PUBLIC SAFETY (44), TRAFFIC FACILITIES (45)

Department Overview

Impact Fees imposed on new residential and commercial developments, conversions, and expansions, were established in June 2005 by Ordinance 362-05 and Municipal Code Section 3.40. Any collected fees are then distributed among funds 41, 42, 43, and 44.

The Civic Facilities Impact Fee Fund (Fund 41) was established to account for impact fees collected for existing and planned civic facilities projects and infrastructure. Approximately 13% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved civic facilities projects.

The Drainage & Flood Control Impact Fee Fund (Fund 42) was established to account for impact fees collected for planned drainage and flood control projects and infrastructure. Proceeds of each fee collected are to be allocated to the fund that finances approved drainage and flood control projects.

The Parks & Recreation Impact Fee Fund (Fund 43) was established to account for impact fees collected for existing and planned park and recreation facilities, projects and infrastructure. Approximately 66% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved parks and recreation projects.

The Public Safety Impact Fee Fund (Fund 44) was established to account for impact fees collected for existing and planned public safety facilities, projects and infrastructure. Approximately 13% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved public safety projects.

The Traffic Facilities Impact Fee Fund (Fund 45) was established to account for impact fees collected for existing and planned traffic facilities, projects and infrastructure. Approximately 86% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved traffic facilities projects.

The Town is nearing build out of the community. As such, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's infrastructure.

2017-2018 Accomplishments

- Collected impact fees from the Gates Estates, Hotel Villagio and two residential projects (totaling \$82,999). Impact fees from the Bardessono Hotel development are expected by end of the fiscal year.

2018-2019 Goals and Objectives

- Collect and allocate Impact Fees from applicable projects.

Budget Highlights

- The current practice is to not budget impact fees as development is limited in number and timing is hard to predict. Impact Fees remain a declining capital project funding source.

Did You Know?

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

Town of Yountville
CIVIC FACILITIES IMPACT FEE FUND
Fund 41

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 3,202	\$ -	\$ -	\$ -	\$ 0
REVENUE						
3301	Investment Earnings	7	42	-	17	-
3701	Impact Fees	6,239	33,781	-	25,348	-
	Total Revenue	\$ 6,246	\$ 33,823	\$ -	\$ 25,364	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(9,448)	(33,823)	-	(25,364)	-
	Total Transfers	\$ (9,448)	\$ (33,823)	\$ -	\$ (25,364)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 0	\$ 0

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

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 530	\$ -	\$ -	\$ -	\$ (0)
REVENUE						
3301	Investment Earnings	1	7	-	3	-
3701	Impact Fees	1,031	5,589	-	4,189	-
	Total Revenue	\$ 1,032	\$ 5,596	\$ -	\$ 4,192	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(1,562)	(5,596)	-	(4,192)	-
	Total Transfers	\$ (1,562)	\$ (5,596)	\$ -	\$ (4,192)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ (0)	\$ (0)

Town of Yountville
PARKS & RECREATION IMPACT FEE FUND
Fund 43

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 1,218	\$ 1	\$ 1	\$ 1	\$ 0
REVENUE						
3301	Investment Earnings	3	16	-	6	-
3701	Impact Fees	2,386	12,873	-	9,692	-
	Total Revenue	\$ 2,389	\$ 12,889	\$ -	\$ 9,698	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(3,606)	(12,889)	-	(9,699)	-
	Total Transfers	\$ (3,606)	\$ (12,889)	\$ -	\$ (9,699)	\$ -
■ ENDING FUND BALANCE		\$ 1	\$ 1	\$ 1	\$ 0	\$ 0

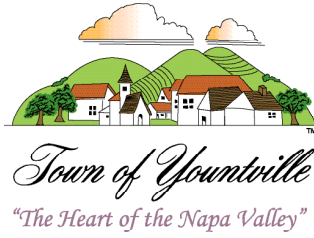
Town of Yountville
PUBLIC SAFETY IMPACT FEE FUND
Fund 44

		2015-16	2016-17	2017-18		2018-19
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,090	\$ (1)	\$ 0	\$ 0	\$ 0
REVENUE						
3301	Investment Earnings	7	7	-	3	-
3701	Impact Fees	983	5,363	-	3,994	-
	Total Revenue	\$ 990	\$ 5,369	\$ -	\$ 3,997	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(3,081)	(5,368)	-	(3,997)	-
	Total Transfers	\$ (3,081)	\$ (5,368)	\$ -	\$ (3,997)	\$ -
■ ENDING FUND BALANCE		\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0

Town of Yountville
TRAFFIC FACILITIES IMPACT FEE FUND
Fund 45

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 5,009	\$ -	\$ -	\$ -	\$ -
REVENUE						
3301	Investment Earnings	11	65	-	26	-
3701	Impact Fees	9,777	52,870	-	39,721	-
	Total Revenue	\$ 9,788	\$ 52,936	\$ -	\$ 39,747	\$ -
TRANSFER FOR PROJECTS						
3799	Allocate to Capital Projects Fund (50)	(14,797)	(52,936)	-	(39,747)	-
	Total Transfers	\$ (14,797)	\$ (52,936)	\$ -	\$ (39,747)	\$ -
■ ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -





Capital Projects Funds

Capital Projects Fund (50-6000)

Facilities, Repair and Replacement Fund (81-6000)

Fleet, Tools and Equipment Repair and Replacement Fund (82-6000)

Department Overview

The Capital Projects Fund is used to account for new, large-scale capital expenditures associated with implementation of the Town's rolling Five Year Capital Improvement Program (CIP). Funding is provided from the General Fund, developer contributions/impact fees, and grants and contributions from other agencies.

In Fiscal Year 2017-18 the Town began to refine the funding reserve approach by establishing two new repair and replacement funds (Fund 81 Facilities Repair and Replacement, and Fund 82 Fleet Tools and Equipment Repair and Replacement) to identify better and capture replacement costs associated with existing capital projects and assets. Beginning this Fiscal Year 2018-19, Measure T Streets Repair funding will be available and accounted for in a separate fund to be used for appropriate streets and sidewalks projects.

Fund 50 has traditionally been a catch-all fund for capital projects. These budget refinements will result in a reduced number of future projects using Fund 50 funds as replacement/repair projects will begin to now be paid for out of Fund 81 and 82 with future streets projects from Measure T, SB1, and Gas Tax (HUTA) Funds. Fund 50 will principally be used to fund new projects or augment funding if there is a gap in available funding from the other funding sources. Projects that are funded by the Water Enterprise Fund (60-4500), Wastewater Enterprise Fund (64-4519), Measure T (25-6000), SB1 (26-6000) and Gas Tax Fund (20-6000) are included in their named sections of the Budget.

Future projects will be funded out of Fund 81 (Facilities Repair and Replacement Fund) and Fund 82 (Fleet, Tools, and Equipment Repair and Replacement Fund).

2017-2018 Accomplishments

Capital projects and programs completed include:

- Town Council Chamber Improvements (CF-0011)
- Paint Post office /Sheriffs Annex Roofing (CF-0020)
- Washington Street Bridge Barrier Rail (ST-0018)
- Vineyard Park Outdoor Exercise Equipment (PK-0018)

2018-2019 Goals and Objectives

- Complete the design and construction of 23 Capital Improvement Projects within budget and on schedule while meeting the expectations of the public. This will include design and construction of a Yount Street Paving (Using Measure T, Gas Tax, and SB1 Funds), water and wastewater infrastructure projects.

Budget Highlights

- The planned Capital Improvement Program for Fiscal Year 2018-19 includes General Fund project allocations and the reallocation of existing approved CIP fund balance to continue funding completion of specific capital projects.
- A summary of the Capital Improvement Program is included in the last section of this budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are also available in a public binder at Town Hall and on the Town's website, www.townofyountville.com under Public Works Department.

Did You Know?

- 12 new trees were planted in Yountville Parks.
- 1,815 new drought-tolerant plantings were installed in Yountville Parks, medians, and paths.
- Four (4) new park lights were installed in Yountville Parks.

Town of Yountville
CAPITAL PROJECTS FUND SUMMARY
Fund 50 - Department 6000

Fund 50		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ 2,803,076	\$ 2,056,646	\$ 1,398,785	\$ 2,205,644	\$ 1,891,806
REVENUE & FINANCING SOURCES						
3301	Interest Earnings	4,772	3,101	-	5,437	4,500
3303	Interfund Loan - Interest (60)	2,868	-	-	-	-
3409	Other State Revenue	5,472	124,337	-	-	-
3420	County Measure A**	3,342,078	166,779	600,000	600,000	-
3421	NCTPA Grant	-	-	-	-	-
3429	Other County Revenue	-	-	-	-	-
3430	Federal Grant (FEMA)	-	493,379	-	-	-
3702	Utility Underground Impact Fee	2,670	44,797	-	4,384	-
3801	Refunds & Reimbursements	-	111,194	-	-	-
Total Revenue & Financing Sources		\$ 3,357,860	\$ 943,588	\$ 600,000	\$ 609,821	\$ 4,500
EXPENDITURES						
4210	Contract Services	-	-	-	-	-
4280	Other Agencies	61	35,000	-	-	-
4999	Designated Contingency	-	-	10,000	10,000	10,000
CF	Civic Facilities Projects	525,136	128,694	137,000	214,327	400,000
CP	Community Projects	488,465	122,558	150,000	157,011	225,000
DF	Drainage & Flood Control Projects	4,176,756	31,682	15,000	15,000	15,000
PK	Parks & Recreation Projects	623,590	608,837	220,000	319,642	100,000
ST	Streets & Transportation Projects	322,775	614,278	195,000	290,948	60,000
Total Expenditures		\$ 6,136,783	\$ 1,541,048	\$ 727,000	\$ 1,006,928	\$ 810,000
TRANSFERS IN (OUT)						
3900	From General Fund	2,000,000	723,700	300,000	-	-
3799	Allocated Impact Fees:					
	Civic Facilities Impact Fees (41)	9,448	33,823	-	25,634	-
	Drainage & Flood Control Impact Fees (42)	1,562	5,596	-	4,192	-
	Parks & Recreation Impact Fees (43)	3,606	12,889	-	9,699	-
	Public Safety Impact Fees (44)	3,081	5,369	-	3,997	-
	Traffic Facilities Impact Fees (45)	14,797	52,936	-	39,747	-
7927	To Measure T Equivalent Fund (27)	-	-	-	-	(29,000)
7981	To Facility Repair/Replacement Fund (81)	-	(43,900)	-	-	-
7982	To Fleet/Tools/Equip. Replacement Fund (82)	-	(43,955)	-	-	-
Total Net Transfers		\$ 2,032,494	\$ 746,458	\$ 300,000	\$ 83,269	\$ (29,000)
■ ENDING FUND BALANCE*		\$ 2,056,646	\$ 2,205,644	\$ 1,571,785	\$ 1,891,806	\$ 1,057,306
Net Change in Fund Balance		(746,430)	148,997	173,000	(313,838)	(834,500)
Funds Available for Capital Projects		\$ 2,056,646	\$ 2,205,644	\$ 2,378,644	\$ 1,891,806	\$ 1,057,306

Town of Yountville
CAPITAL PROJECTS
Fund 50 - Department 6000

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
CIP PLANNING & DEVELOPMENT						
4210	Contract Services	-	-	-	-	-
4280	Other Agencies	-	35,000	-	-	-
4999	Designated Contingency	-	-	10,000	10,000	10,000
	Total Contract Services	\$ -	\$ 35,000	\$ 10,000	\$ 10,000	\$ 10,000
CF CIVIC FACILITIES						
CF-0005	Community Center Trash Enclosure	-	7,673	-	77,327	-
CF-0009	Corporation Yard Renovations	178,470	70,158	-	-	-
CF-0011	Town Hall Council Chambers Improvements	-	5,337	35,000	35,000	-
CF-0012	Community Center Restoration Project	334,982	45,526	-	-	-
CF-0015	Stationary Emergency Generator Comm. Hall/Cntr	-	-	-	-	150,000
CF-0021	Post Office and Sheriff Annex Roof Replacement	-	-	-	-	250,000
CF-0018	Curtain Wall at Community Hall	-	-	40,000	40,000	-
CF-0019	Replace & Update Security Cameras for Facilities	-	-	35,000	35,000	-
CF-0020	Painting Post Office and Sheriff Annex	-	-	27,000	27,000	-
CF-2016	Equipment Replacement - Town Buildings	2,900	-	-	-	-
CF-4016	Civic Facilities Renovations	8,784	-	-	-	-
	Total Civic Facilities	\$ 525,136	\$ 128,694	\$ 137,000	\$ 214,327	\$ 400,000
CP COMMUNITY PROJECTS						
CP-0003	Emergency Operation Center Improvements	10,115	7,596	-	-	-
CP-0006	Townwide Photovoltaic Systems	7,718	-	-	-	-
CP-0007	Geographical Information System (GIS) Mapping	63,305	27,872	50,000	57,011	50,000
CP-0010	North Yountville Parking Improvements	145,213	-	-	-	-
CP-0011	Oak Circle Open Space Parking	45,764	4,989	-	-	-
CP-0013	Pedestrian Bridge Resurfacing (5)	30,000	-	-	-	-
CP-0015	Community WiFi/Hotspot	-	-	-	-	75,000
CP-0017	Community Hall Fire Smoke Detection Installation	-	29,060	-	-	-
CP-2015	ADA Accessibility Improvements Program	148,845	-	-	-	-
CP-2016	ADA Accessibility Improvements Program	-	3,467	-	-	-
CP-2017	ADA Accessibility Improvements Program	-	28,645	-	-	-
CP-2018	ADA Accessibility Improvements Program	-	-	100,000	100,000	-
CP-2019	ADA Accessibility Improvements Program	-	-	-	-	100,000
CP-3017	Curb, Gutter & Sidewalk Replacement	-	13,100	-	-	-
CP-6016	Vehicle & Major Equipment Replacement	37,505	-	-	-	-
CP-7017	Pavement Treatment for Parking Lots	-	7,830	-	-	-
	Total Community Projects	\$ 488,465	\$ 122,558	\$ 150,000	\$ 157,011	\$ 225,000
DF DRAINAGE & FLOOD CONTROL						
DF-0004	Finnell Culvert/Hopper Creek to Beard Ditch	3,397,969	16,662	-	-	-
DF-0008	Hopper Creek Improvements Design	94,855	-	-	-	-
DF-0009	Stream Restoration (HOP 10)	72	-	-	-	-
DF-0014	Floodwall Earthquake Repair	653,912	20	-	-	-
DF-2016	Town Wide Drainage Improvement Program	18,833	-	-	-	-
DF-2017	Town Wide Drainage and Erosion Program	-	15,000	-	-	-
DF-2018	Town Wide Drainage Improvement Program	-	-	15,000	15,000	-
DF-2019	Town Wide Drainage and Flood Control	-	-	-	-	15,000
DF-3016	Stormwater Management Program - NPDES	10,240	-	-	-	-
DF-4016	Hopper Creek Sediment Removal #	875	-	-	-	-
	Total Drainage & Flood Control	\$ 4,176,756	\$ 31,682	\$ 15,000	\$ 15,000	\$ 15,000

Town of Yountville
CAPITAL PROJECTS
Fund 50 - Department 6000

		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
PK	PARKS & RECREATION					
PK-0003	Pedestrian Path - Oak Circle-Mission	4,479	-	-	-	100,000
PK-0005	Park Irrigation - Smart Weather Stations (16)	33,922	116	-	-	-
PK-0006	Mount Path Irrigation Conversion	17,464	-	-	-	-
PK-0011	Pool Pumps & Resurfacing Improvements	54,270	2,524	-	-	-
PK-0012	Yountville Community Park Improvements	211,686	-	-	-	-
PK-0013	Oak Circle Community Park	153,907	10,758	-	-	-
PK-0014	Park Restroom Floors	-	25,173	-	-	-
PK-0015	Veteran's Memorial Park Renovations	-	492,340	-	99,642	-
PK-0016	Parks and Recreation Utility Vehicle	45,531	27,930	-	-	-
PK-0017	Sports Court Renovation	-	-	200,000	200,000	-
PK-0018	Vineyard Park Outdoor Exercise Equipment	-	-	20,000	20,000	-
PK-2016	Park Improvements Program	-	8,441	-	-	-
PK-3016	Park Major Equipment Replacement Program	14,918	-	-	-	-
PK-3017	Park Major Equipment Replacement	-	1,071	-	-	-
PK-4016	Park Paths Program	57,337	-	-	-	-
PK-5016	Park Development & Design	30,076	1,085	-	-	-
PK-6017	Swimming Pool Replacement Program	-	39,400	-	-	-
	Total Parks & Recreation	\$ 623,590	\$ 608,837	\$ 220,000	\$ 319,642	\$ 100,000
ST	STREETS & TRANSPORTATION					
ST-0004	Surveys and Monuments	-	-	-	-	15,000
ST-0006	Hopper Creek Bridge Barrier Rail	10,127	45,305	-	95,948	-
ST-0012	Napa Valley Vine Trail	61	-	-	-	-
ST-0013	Street Equipment - (Used) Bucket Truck	28,000	-	-	-	-
ST-0015	Yountville Crossroad Street Reconstruction	-	500,142	-	-	-
ST-0017	Replace & Equip 2003 (3/4 ton) Chevrolet	-	-	50,000	50,000	-
ST-0018	Washington St Bridge Rail Project	-	-	100,000	100,000	-
ST-2016	Pavement Management Program	238,439	-	-	-	-
ST-3018	Annual Street Maintenance and Paving Program	-	-	20,000	20,000	-
ST-4016	Traffic Calming Program	16,480	13,661	-	-	-
ST-4019	Traffic Calming Program	-	-	-	-	20,000
ST-5016	Street Light Replacement Program	29,790	-	-	-	-
ST-5017	Streetlight Replacement Program	-	55,170	-	-	-
ST-5018	Street Light Replacement Program	-	-	25,000	25,000	-
ST-5019	Street Light Replacement Program	-	-	-	-	25,000
	Total Streets & Transportation	\$ 322,836	\$ 614,278	\$ 195,000	\$ 290,948	\$ 60,000
	TOTAL EXPENDITURES	\$ 6,136,783	\$ 1,541,048	\$ 727,000	\$ 1,006,928	\$ 810,000

Town of Yountville
FACILITIES REPAIR AND REPLACEMENT FUND
Fund 81 Department 6000

Department Overview

The Facilities Repair and Replacement Fund was established in Fiscal Year 2016-17. The purpose of the fund is to allocate funding and develop a reserve fund to cover current and future facility repair and replacement needs. These projects will be programmed in the 5 Year CIP and approved by the Town Council as part of the annual budget process. Examples of typical projects for these funds could be roofing, gym flooring, HVAC replacement or other similar projects

2017-2018 Accomplishments

- Increased initial fund balance of \$31,920 to \$62,000 via a budgeted contribution from the General Fund.
- Town Council approved an additional General Fund contribution of \$250,000 from a reallocation of unassigned fund balance bringing the total fund balance including interest to \$344,345.

2018-2019 Goals and Objectives

- Develop costs associated with facilities, repair, and replacement.
- Continue to seek opportunities to grow this internal service fund.
- \$67,118 will be transferred in from the General Fund to meet the identified repair and replacement needs.

Budget Highlights

- Fund balance of \$344,345 will provide an account to fund future facilities repair and replacement needs.

Did You Know?

- Town Facilities includes over 80,000 square feet of buildings
- Town Facilities are maintained by a core staff of two.
- Town Facilities include the Community Center, Community Hall, the Post Office and Sheriff's Annex, Town Hall, the Corporation Yard and the Wastewater Reclamation Facility.

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

		2015-16 ACTUAL	2016-17 ACTUAL	BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 31,920	\$ 31,959	\$ 344,345
REVENUE						
3301	Investment Earnings	-	52	-	386	1,000
	Total Revenue	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 1,000</u>
EXPENDITURES						
5300	Building & Structures	-	-	26,802	-	32,118
5400	Infrastructure	-	-	10,000	-	20,000
5900	Capital Maintenance	-	-	25,000	-	15,000
	Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,802</u>	<u>\$ -</u>	<u>\$ 67,118</u>
TRANSFERS IN (OUT)						
3900	Interfund Transfer	-	31,907	62,000	312,000	67,118
	Total Net Transfers	<u>\$ -</u>	<u>\$ 31,907</u>	<u>\$ 62,000</u>	<u>\$ 312,000</u>	<u>\$ 67,118</u>
■ ENDING FUND BALANCE		<u>\$ -</u>	<u>\$ 31,959</u>	<u>\$ 32,118</u>	<u>\$ 344,345</u>	<u>\$ 345,345</u>
Net Change in Fund Balance		0	31,959	198	312,386	1,000

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

		2015-16 ACTUAL	2016-17 ACTUAL	BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
CF	CIVIC FACILITIES					
CF-2018	Civic Facilities Replacement Fund	-	-	26,802	26,802	32,118
	Total Civic Facilities	\$ -	\$ -	\$ 26,802	\$ 26,802	\$ 32,118
CP	COMMUNITY PROJECTS					
CP-7018	Parking Lot Resurface	-	-	10,000	10,000	10,000
	Total Community Projects	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
DF	DRAINAGE & FLOOD CONTROL					
DF-0019	Drainage and Flood Control	-	-	-	-	-
	Total Drainage & Flood Control	\$ -	\$ -	\$ -	\$ -	\$ -
PK	PARKS & RECREATION					
PK-4018	Parks Surface Replacement Program			10,000	10,000	10,000
PK-6018	Swimming Pool Replacement Program	-	-	15,000	15,000	15,000
	Total Parks & Recreation	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 61,802	\$ 61,802	\$ 67,118

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

Department Overview

The Fleet, Tools and Equipment Repair and Replacement Fund was established in Fiscal Year 2016-17 to allocate funding and develop a reserve fund to cover current and future fleet, tools and equipment repair and replacement needs. These projects will be programmed in the Five Year CIP and approved by the Council as a part of the annual budgeting process.

2017-2018 Accomplishments

- As budgeted, \$90,972 was transferred from the General Fund.
- Town Council approved an additional General Fund contribution of \$250,000 from a reallocation of unassigned fund balance bringing the total fund balance including interest to \$397,512.

2018-2019 Goals and Objectives

- Develop policy and program for the future costs associated with fleet, tools and equipment repairs and replacement.
- Continue to seek opportunities to grow this internal service fund.
- \$120,792 will be transferred in from the General Fund to meet the identified repair and replacement needs.

Budget Highlights

- Fund balance of \$397,512 will provide an account to fund future fleet, tools and equipment replacement and repair needs in Fund 82.

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, EQUIPMENT REPAIR & REPLACEMENT
Fund 82 - Department 6000

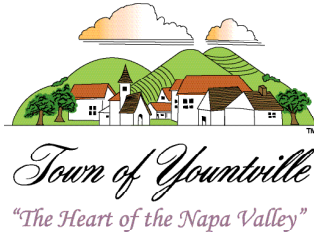
		2015-16 ACTUAL	2016-17 ACTUAL	BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 25,526	\$ 56,005	\$ 397,512
REVENUE						
3301	Investment Earnings	-	57	-	535	1,000
	Total Revenue	\$ -	\$ 57	\$ -	\$ 535	\$ 1,000
EXPENDITURES						
5300	Building & Structures	-	-	33,503	-	60,792
5400	Infrastructure	-	-	-	-	-
5600	Machinery & Equipment >\$10K	-	-	57,469	-	60,000
	Total Expenditures	\$ -	\$ -	\$ 90,972	\$ -	\$ 120,792
TRANSFERS IN (OUT)						
3900	Interfund Transfer	-	55,948	90,972	340,972	120,792
	Total Net Transfers	\$ -	\$ 55,948	\$ 90,972	\$ 340,972	\$ 120,792
■ ENDING FUND BALANCE		\$ -	\$ 56,005	\$ 25,526	\$ 397,512	\$ 398,512
	Net Change in Fund Balance	0	56,005	0	341,507	1,000

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

		2015-16 ACTUAL	2016-17 ACTUAL	BUDGET	2017-18 ESTIMATED	2018-19 ADOPTED
CF	CIVIC FACILITIES					
CF-4018	Civic Equipment Replacement Fund	-	-	33,503	-	60,792
	Total Civic Facilities	\$ -	\$ -	\$ 33,503	\$ -	\$ 60,792
CP	COMMUNITY PROJECTS					
CP-6017	Vehicle & Heavy Equip. Replacement Prog.	-	-	31,943	-	30,000
	Total Community Projects	\$ -	\$ -	\$ 31,943	\$ -	\$ 30,000
PK	PARKS & RECREATION					
PK-3018	Park Major Equip Repair and Replacement	-	-	25,526	-	30,000
	Total Parks & Recreation	\$ -	\$ -	\$ 25,526	\$ -	\$ 30,000
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 90,972	\$ -	\$ 120,792



Photo Credit: Emma K. Morris



Capital Improvement Program

Capital Projects Summary 2018-19

Civic Facilities:

Capital Projects Fund (50)

- CF-0015

Stationary Emergency Generator Comm. Hall/Cntr.

The proposed new generator will be a permanently mounted stationary model that will be powered by diesel fuel. The fuel capacity will allow for the generator to power both facilities for at least two days before requiring additional fuel.

\$150,000

- CF-0021

Post Office and Sheriffs Annex Roofing Replacement

The roof of the Post Office and Sheriff's Annex is reaching the end of service life and will need to be replaced to ensure the building remains weather tight. This roof was originally installed when the building was constructed; it is well past its service life.

\$250,000

- 81

Fund 81 Facilities Repair & Replacement

This program is to set up to provide a funding mechanism for the future replacement of large capital infrastructure projects and equipment that support Town owned and operated facilities when they reach the end of their life cycle.

\$67,118

- 82

Fund 82 Fleet, Tools, & Equipment

The Town owns and operates a wide variety of vehicles and heavy equipment used by employees in the performance of their job duties and tasks. This program is to set up to provide a funding mechanism for the future replacement of these vehicles.

\$120,792

Total Civic Facilities Projects	\$587,910
--	------------------

Community Projects:

Capital Projects Fund (50)

- | | | |
|-----------|--|-----------|
| ▪ CP-0007 | Geographical Information System (GIS) Mapping | \$50,000 |
| | <p>This program will continue The Town's ongoing GIS program with REGIS. In this upcoming year, the project will focus on introducing additional applications to the MYville App. There will also be continued efforts to improve the mapping system and add additional layers to the existing system.</p> | |
| ▪ CP-0015 | Community WiFi/Hotspot | \$75,000 |
| | <p>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.</p> | |
| ▪ CP-2019 | ADA Accessibility Improvements Program | \$100,000 |
| | <p>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.</p> | |

Total Community Projects	\$225,000
---------------------------------	------------------

Drainage & Flood Control:

Capital Projects Fund (50)

- | | | |
|-----------|--------------------------------------|----------|
| ▪ DF-2019 | Town Wide Drainage and Flood Control | \$15,000 |
|-----------|--------------------------------------|----------|

The Town Wide Drainage Program is an annual program that addresses localized flooding and drainage issues in Yountville. It addresses minor flooding, nuisance flooding/ponding in streets and similar drainage issues.

Total Drainage & Flood Control Projects	\$15,000
--	-----------------

Parks & Recreation Projects:

Capital Projects Fund (50)

- | | | | |
|---|---------|------------------------------------|-----------|
| ▪ | PK-0003 | Pedestrian Path-Oak Cir to Mission | \$100,000 |
|---|---------|------------------------------------|-----------|

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 for children 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 Town using the path system.

Total Parks & Recreation Projects	\$100,000
--	------------------

Streets & Transportation Projects:

Capital Projects Fund (50)

- | | | | |
|---|---------|---|----------|
| ▪ | ST-0004 | Surveys and Monuments | \$15,000 |
| | | It is beneficial to the Town, residents and businesses to maintain a current Surveys and Monuments Book. This requires the work of a licensed Surveyor. The Town also requires surveys for its projects as well. This program will provide the resources needed to conduct these surveys. | |
| ▪ | ST-4019 | Traffic Calming Program | \$20,000 |
| | | This program addresses various traffic calming needs and issues throughout the Town. This program may be used in concert with other projects and programs. | |
| • | ST-5019 | Street Light Replacement Program | \$25,000 |
| | | The Town owns, maintains, or contracts with Pacific Gas & Electric (PGE) to provide street lighting along a number of Town streets. The replacement program replaces the Town's existing variety of light standards and fixtures with a more cohesive and uniform system of lighting, which has been adopted by the Town Council. | |

Measure T Fund (25)

- | | | | |
|---|---------|--|-----------|
| ▪ | MT-3019 | Annual Street Maintenance and Paving Program | \$432,000 |
| | | The Annual Street Maintenance Program is the Town's primary program for paving and repair of public streets throughout the Town. The Public Works Administration and Engineering Department assesses the condition of roadways and designs projects to repair and mitigate travel way damage and to extend the service life of the travel way. | |

Gas Tax Fund (20)

- | | | | |
|---|---------|---|----------|
| ▪ | GT-3019 | 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-2019) to provide adequate funding for the Town's annual paving projects. | |

Town of Yountville Capital Projects Summary | 2018/19

SB1 Fund (26)

- | | | |
|-----------|-------------------------------------|----------|
| ▪ SB-6019 | Curb, Gutter & Sidewalk Replacement | \$40,000 |
|-----------|-------------------------------------|----------|

This program provides Sidewalk, Curb, and Gutter improvements and modifications throughout Town.

Total Streets & Transportation Projects	\$604,000
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Wastewater & Water Reclamation Projects:

Wastewater Treatment Capital Recovery Fund (63)

- | | | | |
|---|---------|---|----------|
| ▪ | WW-0014 | New Pumps at JTP (2) | \$40,000 |
| | | This project will replace two pumps in FY2018-19 that are associated with the trickling filter process. These trickling filters are the main biological process used to treat the wastewater influent produced by the Town and Veterans Home. | |
| ▪ | WW-0025 | ¾ Ton Work Truck Replacement | \$50,000 |
| | | This is to replace the current 2008 work truck for the wastewater department. | |
| ▪ | WW-4019 | Plant Equipment Replacement Program | \$67,003 |
| | | This program will begin building a fund balance for future projects. | |

Wastewater Collection Capital Fund (64)

- | | | | |
|---|---------|--|----------|
| ▪ | WW-2019 | Inflow & Infiltration Reduction Program | \$74,819 |
| | | 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 utility holes as needed. | |
| ▪ | WW-3019 | Sewer Main Replacement Program | \$72,572 |
| | | This program will begin building a fund balance for future projects. | |
| ▪ | WW-5019 | Pump Station Equipment Replacement Program | \$11,025 |
| | | This program will begin building a fund balance for future projects. | |

Total Wastewater & Water Reclamation Projects	\$315,419
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Water Distribution Projects:

Water Utility Capital Improvements Fund (60)

- | | | |
|-----------|--|-----------|
| ▪ WA-0007 | Regulator Pit Relocation Project | \$15,000 |
| | The Water Pressure Regulator Pit on Yountville Crossroads is outdated and provides challenging and potentially unsafe access for Town staff due to close proximity to a partially high-speed travel way.. The vault will be relocated to a safer location, and with updated equipment. | |
| ▪ WA-0010 | Main and Service Lateral Replacements | \$430,000 |
| | This project will replace the service main on Yount Street from Finnell Road to Mount Avenue. | |
| ▪ WA-0013 | Washington Park Mainline Pipe Assessment | \$50,000 |
| | This program will conduct an assessment to analyze the system in Washington Park and provide recommendations for replacement and repair. | |
| ▪ WA-2019 | Water Meter Replacement Program | \$25,000 |
| | This program is to replace the Water Utility system's 831 water meters. Water meters have a 5-8 year lifespan. When meters age they take less accurate reads, leading to incorrect billing. | |
| ▪ WA-3019 | Main and Service Lateral Replacements Program | \$150,000 |
| | This program will begin building a fund balance for future projects and be used in any spot repairs. | |

<u>Total Water Distribution Projects</u>	<u>\$670,000</u>
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<u>Contingency</u>	<u>\$10,000</u>
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Total 2018/19 Capital Projects	\$2,527,329
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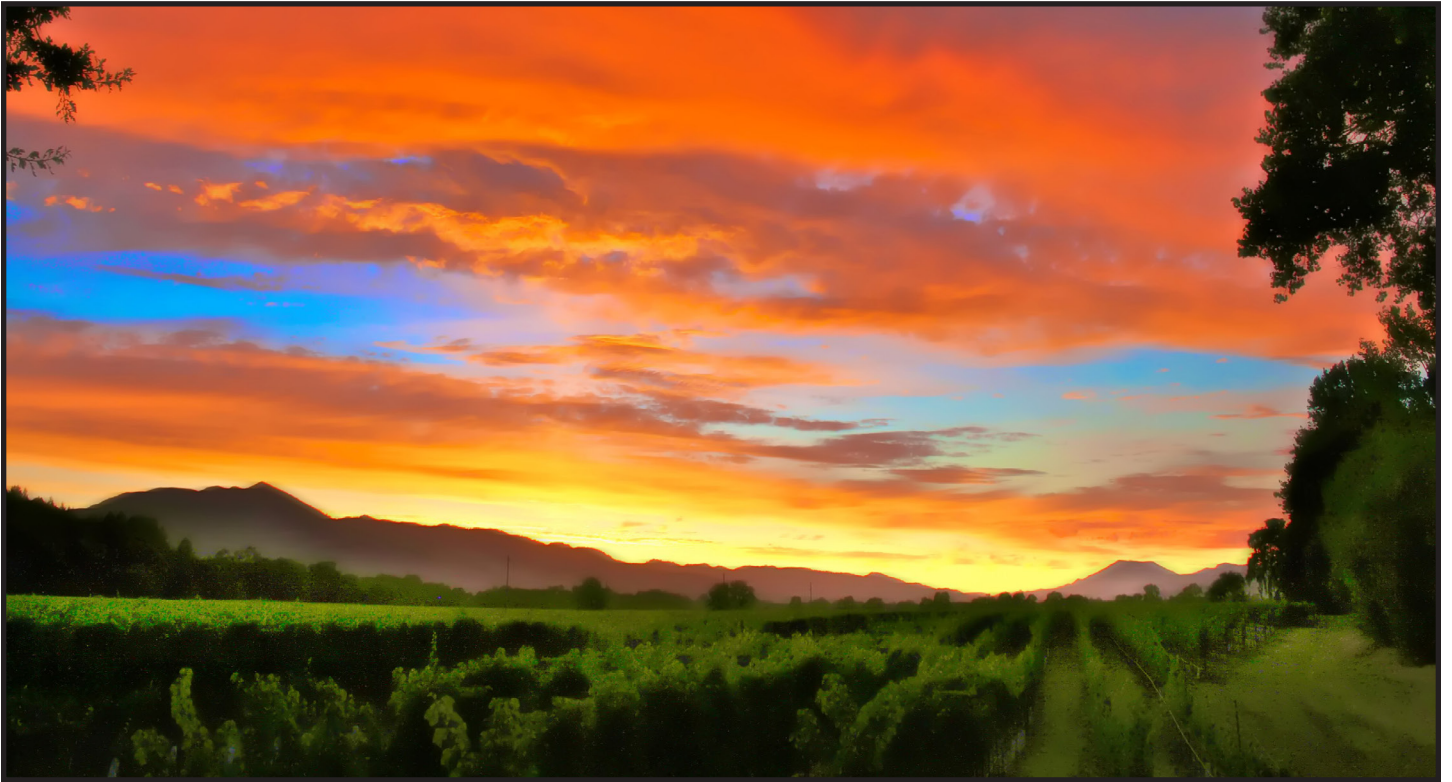
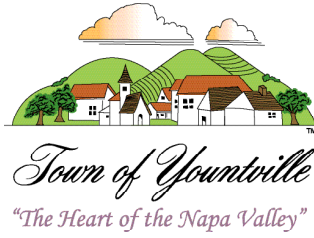
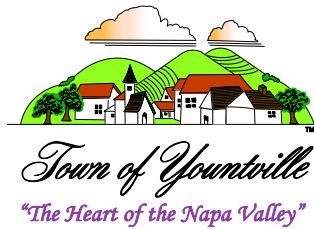


Photo Credit: Mars Lasar



Budget Definitions

Glossary of Budget Terms



Glossary of Budget Terms

Account: A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accounting System: The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

Adopted Budget: The Town Council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting Council budget resolution.

Appropriation: Money set aside by the Town Council for a specific purpose. Provides designated spending authority to the Town Manager to approve or oversee approval of the appropriated expenditures.

Audit: An annual examination and evaluation, done by an independent Certified Public Accountant (CPA), of the Town's accounting system to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Town's internal controls as well as recommending improvements to the Town's financial management practices.

Balanced Budget: When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Basis of Accounting & Budgeting: A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three basis of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues and expenditures are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. The Town of Yountville uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

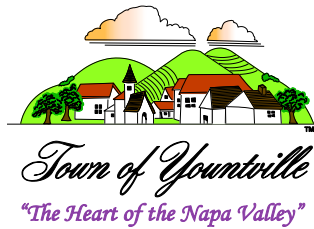
Budget & Fiscal Policies: General and specific guidelines adopted by the Town Council that govern budget preparation and fiscal administration.

Capital Improvement Program: A rolling multiple-year program for maintaining or replacing existing public facilities and assets, and for building or acquiring new ones. The Town of Yountville follows a five-year schedule, and the annual budget incorporates the current year of the five-year CIP.

Certificate of Participation: Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Charges for Service: Revenues collected as reimbursement for services provided to the public or to some other program/fund in the Town.

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.

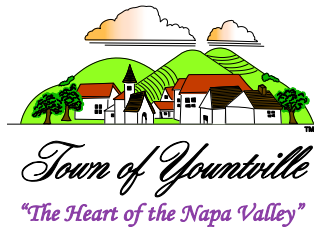
Full – Time Equivalent (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts in which the Town records financial transactions relating to revenues, expenditures, assets and liabilities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives. The fund types used by the Town of Yountville are governmental funds (General, Capital Projects & Special Revenue), Enterprise Funds (Water Utility & Wastewater Utility) and an Agency Fund. *See Fund Descriptions on page 84 for a more detailed description of the Town's funds.*

Fund Balance: The excess of a fund's assets over its liabilities.

GANN Appropriations Limit: Article X111-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund: The primary operating fund of the Town, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund, and may be utilized for any legitimate governmental purpose.



Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB): Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Interfund Transfer: Money transferred from one fund to another, to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

Measure A: An ordinance of the Napa County Flood Protection and Watershed Improvement Authority, imposing a ½% Napa County Flood Protection Transactions (Sales) and Use Tax. Currently scheduled to sunset in 2018.

Municipal Code: A document that codifies the Town Council approved ordinances currently in effect. The Code defines Town policy with respect to all areas of municipal jurisdictions and administration.

Ordinance: A formal legislative enactment by the Town Council. It has the full force and effect of law within Town boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the Town's Municipal Code.

Other Post Employment Benefits (OPEB): Post employment benefits other than pension benefits. The Town's OPEB includes post employment healthcare benefits for employees that meet the vesting requirements.

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

Reserve: An account which the Town uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

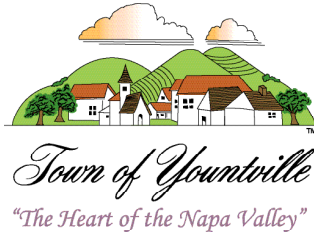
Resolution: A special order of the Town Council which has a lower legal standing than an ordinance.

Revenues: Income received by the Town during the fiscal year. Some examples of revenue include taxes, fees, charges for services and grants.

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

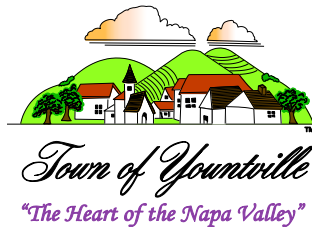
Tourism Improvement District (TID): A benefit assessment district created by the County of Napa which includes all incorporated jurisdictions, including the Town of Yountville and unincorporated county. The Napa Valley Tourism Improvement District (NVTID) levies a self-assessment of 2% of gross revenues on short term (less than 30 days) room rental revenue on lodging businesses. The NVTID has a five (5) year life, beginning on July 1, 2010 and ending June 30, 2015.

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



Fund Descriptions

Fund Descriptions



Fund Descriptions

The basic accounting and reporting entity for the Town is a fund. A fund is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or fund balances, and changes therein. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with a typical state or local government's operation (public safety, general governmental activities, etc.) Proprietary funds are used in governments to account for activities that are operated primarily through user fees, similar to the private sector (utilities for examples). Trust and Agency funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS

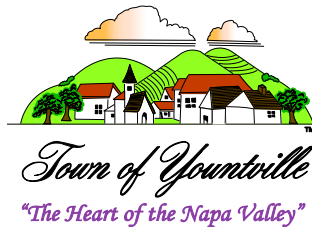
Includes activities usually associated with the governmental entities' operation (police, fire, and general governmental functions). The Town's governmental funds use modified accrual accounting for both financial reporting and budgeting purposes.

General Fund

The General Fund is the chief operating fund of the Town. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, finance, engineering, public works maintenance and public safety.

The Town has opted to charge back allocated costs using the General Fund, rather than establishing separate internal service funds. This methodology is used to budget and allocate costs for goods and services provided Town-wide. The Town has three departments where costs are budgeted and allocated:

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.



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.

OPEB – Other Post Employment Benefits: Costs are allocated based on a percentage of full-time salaries. Funds are accounted for in a General Fund sub-fund (02) and are used to pay current retiree health benefits and make payments to prefund the Town's OPEB liability by making payments to an IRS approved OPEB Trust Fund, which is not included in the budget. The OPEB trust fund is accounted for in the Town's CAFR as an Agency Fund.

PERS Unfunded Actuarially Accrued Liability: This fund was created to establish a method for planning for and setting aside funds to pay the Town's unfunded liability for retirement costs. The unfunded liability is the difference between the accrued liability and the value of the assets in the plan.

SPECIAL REVENUE

Special Revenue Funds are used to account for specific revenues that are legally restricted to Expenditure for particular purposes and must be accounted for in a fund separate from the General Fund.

Fire Emergency Services Fund: new development is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment. This fund accounts for those revenues to ensure funds are available for future fire engine replacements.

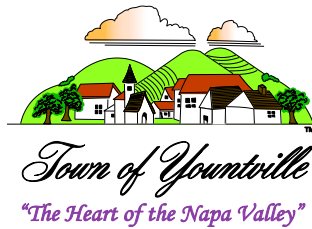
Flood Barrier Capital Maintenance Fund: to budget and account for annual maintenance costs associated with construction of Flood Barrier in 2004. Funded by Measure A Sales Tax allocation and a grant received during construction of the flood barrier.

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

Measure A Maintenance Fund: fund established in Fiscal Year 2018-19 is to allow for the maintenance of infrastructure as required by the Napa County Auditor/Controller.

Measure T Transportation Improvement Fund: fund established for revenue received from the Measure T Ordinance (Napa Countywide Road Maintenance Act) that collects a half cent sales tax to go towards projects that improve streets, sidewalks, and related street infrastructure improvements.

Measure T Equivalent Fund: fund established as a requirement of Measure T Fund where 6.67% of other monies must be budgeted for Class 1 Bicycle improvements.



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

PEG Fund: This fund accounts for collection of public, educational and governmental (PEG) revenues and expenditures related to the PEG channel which are restricted for use for purchase of equipment related to education and government broadcasting.

Public Art Program Fee Fund: In 2016, Town Council approved a new program to assist in enhancing outdoor public art in the Town's commercial district by a public art program fee. This restricted fund ensures that the Town can sustain the development of its outdoor public art assets.

Road Maintenance and Rehabilitation Act (SB1) Fund: fund established for revenue received for the Senate Bill 1 Road Maintenance and Rehabilitation Act. Funding from SB1 will help the Town maintain and rehabilitate streets/roads, and transportation infrastructure.

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

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

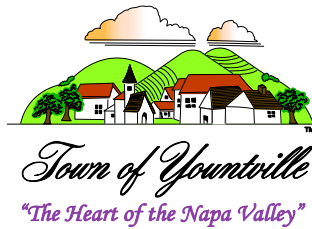
Youth Programs Fund: established to account for contributions made to the Town for the purpose of providing sponsorship in Parks & Recreation Service programs for those that otherwise could not afford to participate.

Impact Fee Funds: accounts for revenues and transfers for which the Town has assessed an impact fee including: Civic Facilities, Drainage and Flood Control, Parks and Recreation, Public Safety, Fire Emergency Services, and Traffic facilities. Funds are transferred for approved projects in the Town's capital projects fund.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt of the Town and its related entities.

2017 Lease Revenue Bond Debt Service Fund: established as part of refunding of the 2008 Lease Revenue Bonds that were refinanced in 2017.



Measure A Debt Service Fund: established to account for the obligation incurred under the Certificate of Participation issuance for the 2004 Flood Barrier project.

Community Center 2008 Lease Revenue Bond Debt Service Fund: established to account for lease revenue bonds issued by the Town's Financing Authority to fund construction of the Community Center Project.

Town Hall & Madison/Yount 2013 Lease Revenue Bond Debt Service: established to account for lease revenue bonds issued by the Town's Financing Authority to fund a seismic retrofit to Town Hall and the reconstruction of streets and sewers on Madison & Yount Streets.

CAPITAL PROJECTS FUND

Capital Project Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

Capital Projects Fund: established to provide resources for capital projects not fully funded from other sources. This is the primary funding source for most discretionary Town capital projects. Funding sources include transfers from General Fund, grants, impact fees, and reimbursement for locally funded projects, such as those funded by the Town's share of the county-wide Measure A flood protection tax.

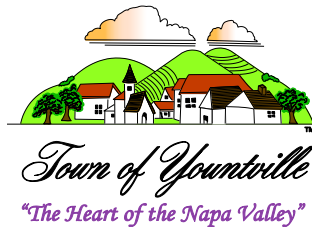
Facilities, Repair and Replacement Fund: established to set aside and build fund balance in a designated account to cover large capital costs related to facility repair and or replacement.

Fleet, Tools and Equipment Repair and Replacement Fund: established to set aside and build fund balance in a designated account to cover large capital costs related to fleet, tools and equipment replacement.

PROPRIETARY FUNDS

There are two classifications of Proprietary Funds: Enterprise Funds and Internal Service Funds. Enterprise 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 Enterprise Funds to budget and account for its costs associated with operation of its Water and Wastewater Utility Operations.

Water Utility Enterprise Fund: established to budget and account for the charges to customers for water services, costs to purchase water delivered from Rector Reservoir from the Veteran's Home, purchase and maintenance of other acquired water resources, operation and maintenance of the municipal well, and operation and maintenance of the water distribution system in compliance with State and Federal requirements.



Wastewater Utility Enterprise Fund: established to budget and account for charges to customers for wastewater collections and treatment, the operation and maintenance of the Town's wastewater collection system and operation of the Wastewater Treatment Plant in compliance with State and Federal requirements.

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Agency Funds are a type of fiduciary fund used to account for resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governmental agencies. The Town has one Agency fund.

Tourism Improvement District Assessment Fund: accounts for the countywide 2% assessment on lodging room rentals; 1.5% is passed through to the County of Napa to fund the Napa Valley Tourism Corporation (NVTC); .5% is directed to local Yountville efforts administered by the Town under direction of a local Tourism Improvement governing body, NVTID Yountville.

