

Department Overview

The State Gas Tax Fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the Town. The State of California charges a tax of \$0.18 per gallon on the purchase of motor vehicle fuel. A portion is allocated to the Town under five (5) different formulas as specified in the California Streets and Highways Code (SHC) (Sections 2103, 2105, 2106, 2107, 2107.5). These monies are generally allocated on a per capita basis. Gas Tax revenue is restricted for the repair, maintenance, and upkeep of Town streets and roads. A small amount is allocated for engineering and related administration costs.

- Section 2103 provides that funds are allocated per capita to cities and counties 75% based on the proportion of registered vehicles and 25% based on the proportion of road maintained county road miles.
- Section 2104 allocates funds to counties with designated allotments for engineering and administration, snow removal, heavy rainfall / storm damage as well as county streets, roads and public mass transit guideways and facilities.
- Section 2105(a) and Section 2105(b) allocates 11.5 percent of the tax revenues in excess of 9 cents per gallon monthly among counties based on population (i.e. the Proposition 111 rate).

*The current combined rate as of January 2020 is \$0.353 cents a gallon.

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

2019-2020 Accomplishments

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

2020-2021 Goals and Objectives

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

Budget Highlights

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

- \$49,000 is budgeted for the Annual Street Maintenance and Paving Project (GT-3021). This fund will primarily support the Plans, Specifications and Engineering (PSE) for Measure T Projects. The attached map illustrates the proposed projects that will use Gas Tax money for PSE.
- A summary of the Capital Improvement Program for Fiscal Year 2020-21 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement

STATE GAS TAX FUND
Fund 20 Department 6000



Program (CIP) are in a public binder at Town Hall and available on the Town's website at www.townofyountville.com under the Public Works Department.

- Budget has been reduced by 30% to reflect the reduction in revenue due to COVID-19.

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

		2017-18	2018-19	2019-20		2020-21
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE		\$ 47,997	\$ 36,915	\$ 42,319	\$ 30,066	\$ 27,596
REVENUE						
3301	Investment Earnings	411	872	500	500	500
3410	Gas Tax Section 2105	14,483	16,092	16,317	11,250	11,801
3411	Gas Tax Section 2106	11,293	12,542	12,549	8,818	8,818
3413	Gas Tax Section 2103	10,472	9,798	25,015	17,046	18,201
3415	Gas Tax Section 2107	19,250	18,822	21,426	14,088	14,088
3416	Gas Tax Section 2107.5	-	2,415	1,000	700	700
3418	SB1 Loan Repayments	3,336	3,308	3,308	2,308	-
Total Revenue		\$ 59,245	\$ 63,849	\$ 80,115	\$ 54,711	\$ 54,108
EXPENDITURES						
Department 4305 Streets Maintenance						
4510	Utilities	268	-	-	-	-
Total Department 4305		\$ 268	\$ -	\$ -	\$ -	\$ -
Department 6000 Capital Projects						
ST-0004	Surveys & Monuments Book	-	-	-	-	-
GT-0004	Surveys & Monuments	20,725	-	-	-	-
GT-3018	Curb, Gutter & Sidewalk	36,452	-	-	-	-
GT-3019	Annual Street Maintenance and Paving Program	-	70,698	-	8,181	-
GT-3020	Annual Street Maintenance and Paving Program	-	-	70,000	49,000	-
GT -3021	Plans, Specs, & Engineering for Paving Projects	-	-	-	-	49,000
GT-4018	Traffic Calming	12,882	-	-	-	-
Total Department 6000		\$ 70,059	\$ 70,698	\$ 70,000	\$ 57,181	\$ 49,000
Total Expenditures		\$ 70,327	\$ 70,698	\$ 70,000	\$ 57,181	\$ 49,000
TRANSFERS IN (OUT)						
3950	From Capital Projects (50)	-	-	-	-	-
Total Net Transfers		\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE		\$ 36,915	\$ 30,066	\$ 52,434	\$ 27,596	\$ 32,704
Net Change in Fund Balance		(11,082)	(6,849)	10,115	(2,470)	5,108

MEASURE T TRANSPORTATION IMPROVEMENT FUND

Fund 25 - Department 6000



Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTA Ordinance 2012-01), known as Measure T. This countywide sales tax is administered by Napa Valley Transportation Authority (NVTA) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide approximately \$510,000 annually to fund street, sidewalk, streetlight, and related projects. The forecasted revenue amount for Fiscal Year 2020-2021 has been reduced due to decreases in sales tax collections as a result of the effects of COVID 19.

Measure T requires the Town to continue to maintain its pre-existing expenditure level efforts on road maintenance (as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007-08, 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. As part of the biennial update to NVTA, the MOE was updated and approved by Council. It was presented to NVTA and certified by the Independent Taxpayer Oversight Committee.

The MOE amount will be accounted for in personnel costs in the Streets Maintenance budget (01-4305). The ITOC approved MOE for the Town for Measure T is \$223,604.

2019-2020 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 78 for its streets. This is the highest rating in any of the Napa County jurisdictions.
- Used \$420,000 of Measure T Money to complete the Oak Circle Rehabilitation Project (MT-3020).
- Used Measure T funds to complete fall Microsurfacing Project (MT3020).

2020-2021 Goals and Objectives

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

Budget Highlights

The following projects are funded from this program:

- \$510,000 is budgeted to continue with the Annual Street Maintenance and Paving Program (MT-3021), in the Washington Park Neighborhood at the conclusion of the emergency water line replacement project. This follows Town Council policy of re-paving of a street following utilities replacement.
- A summary of the Capital Improvement Program for Fiscal Year 2020-21 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) is available on the Town's website at www.townofyountville.com under the Public Works Department.

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

		2017-18	2018-19	2019-20		2020-21
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE		\$ -	\$ 0	\$ 68,100	\$ (25,943)	\$ (112,841)
REVENUE						
3301	Investment Earnings	0	1,680	500	200	-
3417	Measure T	-	439,659	550,000	467,500	510,000
Total Revenue		\$ 0	\$ 441,339	\$ 550,500	\$ 467,700	\$ 510,000
EXPENDITURES						
Department 6000 Capital Projects						
MT-3019	Annual Street Maintenance and Paving Program	-	467,282	-	-	-
MT-3020	Annual Street Maintenance and Paving Program	-	-	550,000	554,598	-
MT-3021	Annual Street Maintenance and Paving Program	-	-	-	-	510,000
Total Department 6000		\$ -	\$ 467,282	\$ 550,000	\$ 554,598	\$ 510,000
Total Expenditures		\$ -	\$ 467,282	\$ 550,000	\$ 554,598	\$ 510,000
■ ENDING FUND BALANCE		\$ 0	\$ (25,943)	\$ 68,600	\$ (112,841)	\$ (112,841)
Net Change in Fund Balance		0	(25,943)	500	(86,898)	0

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



Department Overview

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

Funding from SB1 will help the Town maintain and rehabilitate streets/roads, and active transportation infrastructure now and into the future. Revenues expected in Fiscal Year 2020-2021 for this fund have been adjusted to reflect reductions in fuel excise tax collections as a result of COVID-19.

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

2019-2020 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 78. This is the highest rating in any of the Napa County jurisdictions.
- \$40,000 of SB1 monies were used for the Curb, Gutter and Sidewalk Program (SB-6019). In Fiscal Year 2019-20 various curb, gutters and sidewalks were improved on Oak Circle as part of the Oak Circle Rehabilitation Project.

Budget Highlights

- The Town will receive approximately \$38,777 in SB1 revenues in Fiscal Year 2020-21.
- \$35,000 is budgeted to continue with Curb, Gutter, and Sidewalk Replacement (SB-6020). Improvements will be made in various locations in the Toyon Terrace and Vista neighborhoods in advance of the street improvements being made later in the fiscal year. The attached map illustrates the locations of the improvements.
- A summary of the Capital Improvement Program for fiscal year 2020-21 can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are available on the Town's website at www.townofyountville.com under the Public Works Department.

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

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
■ BEGINNING FUND BALANCE		\$ -	\$ 17,225	\$ 26,064	\$ 26,917	\$ 28,621
REVENUE						
3301	Investment Earnings	27	463	200	350	250
3419	Road Maintenance Rehabilitation Act	17,198	49,229	48,546	41,354	38,777
Total Revenue		<u>\$ 17,225</u>	<u>\$ 49,692</u>	<u>\$ 48,746</u>	<u>\$ 41,704</u>	<u>\$ 39,027</u>
EXPENDITURES						
Department 6000 Capital Projects						
SB-6019	Curb, Gutter & Sidewalk Replacement	-	40,000	40,000	40,000	-
SB-6020	Curb, Gutter & Sidewalk Replacement	-	-	-	-	35,000
Total Department 6000		<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 35,000</u>
Total Expenditures		<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 35,000</u>
■ ENDING FUND BALANCE		<u>\$ 17,225</u>	<u>\$ 26,917</u>	<u>\$ 34,810</u>	<u>\$ 28,621</u>	<u>\$ 32,648</u>
Net Change in Fund Balance		17,225	9,692	8,746	1,704	4,027

Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTa Ordinance 2012-01), known as Measure T. This new countywide sales tax is administered by Napa Valley Transportation Authority (NVTa) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide approximately \$550,000 annually to fund street, sidewalk, and streetlight and related projects. The new funds will be used for projects that will improve the pavement conditions of streets, sidewalks and related street infrastructure projects.

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

In order to receive annual allocations under Measure T, the Agencies (collectively in the County) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this ordinance.

This obligation may be fulfilled by the NVTa in programming Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), plus other local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike lane projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the six and sixty-seven one-hundredths percent (6.67%). Discretionary funding means any funding that is not tied to a specific state or federal program or formula.

2019-2020 Accomplishments

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

2020-2021 Goals and Objectives

- The 6.67 % obligation as required by the Measure T Ordinance to comply with the intent of the Ordinance has been met for Fiscal Year 2020-21. This amount has been met via three projects last year that were funded using general Fund monies- Finnell Path Maintenance and Repair (CP-0014), The Pedestrian Path from Oak Circle to Mission (PK-0003)and The Yountville Bike Resurface (PK-0022) these projects qualify for meeting the obligation for Measure T Equivalent requirements for the Fiscal Year. The obligation has been met and no funds will be budgeted in this account for the Fiscal Year 2020/21 period. This will help preserve General Funds for other needs that may arise as a result of COVID 19.

Budget Highlights

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

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

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET ESTIMATED		2020-21 PROPOSED
■ BEGINNING FUND BALANCE		\$ -	\$ 0	\$ 100	\$ 0	\$ 0
REVENUE						
3301	Investment Earnings	0	-	100	-	-
3950	Interfund Transfer (CIP Fund 50)	-	29,000	36,685	36,685	-
	Total Revenue	\$ 0	\$ 29,000	\$ 36,785	\$ 36,685	\$ -
EXPENDITURES						
Department 6000 Capital Projects						
4280	Other Agencies	-	-	-	-	-
5400	Infrastructure	-	29,000	36,685	36,685	-
	Total Department 6000	\$ -	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
	Total Expenditures	\$ -	\$ 29,000	\$ 36,685	\$ 36,685	\$ -
■ ENDING FUND BALANCE		\$ 0	\$ 0	\$ 200	\$ 0	\$ 0
Net Change in Fund Balance		0	(0)	100	0	0

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 used Measure A proceeds generated within their jurisdictional boundaries for projects that were specified in the ballot measure. For the Town of Yountville, the Measure read:

Town of Yountville:

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:

3. Flood Barrier Project for two mobile home parks;
4. Phase I Hydrologic Study of the Hopper and Hinman Creek Watershed;
5. Phase II Hydrologic Study & Design of the Hopper and Hinman Creek Watershed;
6. Hopper Creek Diversion Structure Bank Stabilization;
7. Beard Ditch Bank Repair;
8. Hopper Creek Improvements Project (HOP): HOP 5, HOP 10, Villagio Channel, and Sedimentation Basins.

The last remaining debt service (Fund 77-7000) for the Flood Barrier Project was paid in Fiscal Year 2017-2018, and the defined projects are completed. The Town has a small fund balance from the remaining Measure A revenues. This fund will be used to preserve the taxpayers' investment in the flood protection projects within the mobile home parks and surrounding areas, as well as the improvements and restoration completed in Hopper Creek and Beard Ditch. The funds are a special maintenance account and can only be used for project maintenance within the original scope of approved Measure A projects. This includes the Flood Barrier Wall and improvements performed in Beard Ditch and Hopper Creek for Measure A related projects.

2019-2020 Accomplishments

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

2020-2021 Goals and Objectives

- \$20,000 is budgeted in the event funds are required for eligible expenses. This includes funds for Floodwall Maintenance as formerly provided under Fund 76 Flood Barrier Capital Maintenance Fund.
- Continue to oversee, monitor, and maintain the Floodwall and its related infrastructure system.
- Conduct annual training exercise to ensure public works staff and first responders are trained and aware of how to operate the flood barrier.
- Conduct annual Flood wall inspection prior to the rainy season to ensure that the wall meets the operational needs as designed.

Budget Highlights

- The establishment of the Measure A Maintenance Fund in Fiscal Year 2018-19 allowed for the maintenance of infrastructure as required by the Napa County Auditor/Controller.
- This fund will provide for funding of Measure A related projects should they be needed.

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

		2017-18	2018-19	2019-20		2020-21
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE		\$ -	\$ -	\$ 192,401	\$ 252,641	\$ 446,237
REVENUE						
3301	Investment Earnings	-	3,448	1,000	4,500	5,000
3420	Measure A	-	241,336	20,000	23,915	20,000
3976	Interfund Transfer (76)	-	7,857	189,730	185,181	-
Total Revenue		\$ -	\$ 252,641	\$ 210,730	\$ 213,596	\$ 25,000
EXPENDITURES						
4310	Facilities Maintenance	-	-	20,000	20,000	20,000
Total Expenditures		\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
■ ENDING FUND BALANCE		\$ -	\$ 252,641	\$ 383,131	\$ 446,237	\$ 451,237
Net Change in Fund Balance		0	252,641	190,730	193,596	5,000

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 2004-2005 and has been successful in protecting the mobile home park communities from several flood events since the barrier was constructed. Current Fund resources are in effect a reserve fund for future use for capital improvement and maintenance of the Flood Barrier and its related system infrastructure.

Floodwall Project Historical Information:

The cost of planning, designing and construction of the project was approximately \$6.78 Million, and was paid for with a combination of Capital Lease Financing (\$2.82 million), FEMA/OES Grants (\$2.84 million), Town funds (\$433,000), Measure A (\$400,000), Napa County (\$149,000), Property Owner (\$75,000) and other (\$64,000) financing sources.

2019-2020 Accomplishments

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

2020-2021 Goals and Objectives

- Fund now closed as it is no longer needed.

Budget Highlights

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

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

		2017-18	2018-19	2019-20		2020-21
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE		\$ 179,732	\$ 180,258	\$ 189,730	\$ 183,482	\$ -
REVENUE						
3301	Investment Earnings	1,350	3,224	-	1,699	-
	Total Revenue	\$ 1,350	\$ 3,224	\$ -	\$ 1,699	\$ -
EXPENDITURES						
4310	Facilities Maintenance	824	-	-	-	-
7975	Interfund Transfer (75)*	-	-	189,730	185,181	-
	Total Expenditures	\$ 824	\$ -	\$ 189,730	\$ 185,181	\$ -
■ ENDING FUND BALANCE		\$ 180,258	\$ 183,482	\$ -	\$ -	\$ -
Net Change in Fund Balance		526	3,224	(189,730)	(183,482)	-

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