City of St. Helena
Regular City Council Meeting
Tuesday, January 23, 2018 @ 6:00 PM
Vintage Hall Board Room - Second Floor
465 Main Street, St. Helena

PLEASE NOTE: Any person who wishes to speak regarding an item on the agenda or make a comment under the "Oral Communication" portion of the agenda may do so, but <u>please observe the time limit of three minutes.</u>

Page

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL
Mayor: Alan Galbraith, Vice Mayor: Peter White, City Council: Paul Dohring, Geoff Ellsworth and Mary Koberstein

4. PUBLIC FORUM:
Members of the public are entitled to speak on matters of municipal concern not on the agenda during Public Forum. Each person's comments shall be limited to <u>3 minutes</u>. Each person is entitled to speak on any non-agendized item only once at any meeting. Brief questions by Councilmembers for clarifications may be posed and answered, and Councilmembers may make requests that items be placed on future agendas, but in accordance with state law, no substantive discussion or action may take place unless and until the matter properly appears on the agenda.

5. REPORTS BY STAFF AND CITY COUNCIL, FUTURE AGENDA ITEMS, AND AB 1234 REPORTS:
Reports by staff and/or Councilmembers on items of general interest. Brief questions for clarification may be posed and answered, and Councilmembers may request that items be placed on a future agenda. Except under certain circumstances, the Brown Act prohibits any other discussion or action by the City Council.

6. STAFF BRIEFING

   None

7. CONSENT ITEMS
Members of the Council or the public may ask that any items be considered individually for purposes of considering alternative action, for extended discussion, or for public comment. Unless that is done, one motion may be used to adopt all recommended actions. (Roll Call Vote)

   7.1. *UPDATED Item 1/19/18 — 7 - 10
   Consideration of a resolution approving out-of-state travel for Library Director Chris Kreiden to attend the Public Library Association (PLA) Conference in Philadelphia, Pennsylvania, March 20-24, 2018 not to exceed $3,000.

CEQA Determination: Not a CEQA project
Prepared By: Chris Kreiden, Library Director
Recommendation:
Staff recommends the City Council adopt the resolution approving out-of-state travel for Library Director Chris Kreiden to attend the Public Library Association (PLA) Conference in Philadelphia, Pennsylvania, March 20-24, 2018 not to exceed $3,000.

Staff Report

7.2. * NEW ITEM 1/19/18 11 - 14

Consideration of a resolution approving out-of-state travel for Senior Planner Aaron Hecock in an amount not to exceed $4,000 in order to attend the American Planning Association (APA) Annual Conference in New Orleans, Louisiana, April 20-24, 2018.

CEQA Determination: Not a CEQA project
Prepared By: Aaron Hecock, Senior Planner
Recommendation:
Staff recommends the City Council adopt the resolution approving out-of-state travel for Senior Planner Aaron Hecock to attend the American Planning Association (APA) Conference in New Orleans, Louisiana, April 20-24, 2018.

Staff Report

7.3. Consideration and proposed approval of Regular Meeting Minutes of January 9, 2018. 15 - 23

CEQA Determination: Not a CEQA project
Prepared By: Cindy Tzafopoulos, City Clerk
Recommendation:
Staff recommends adopting the minutes.

01-09-2018 Regular City Council Minutes

7.4. Consideration and proposed adoption of the Resolution accepting the work and filing the Notice of Completion of the Oak Avenue Storm Drain Repair CIP R18-82 25 - 34

CEQA Determination: Class I Categorical Exemption under Section 15301 of CEQA
Prepared By: Tobias Barr, Project Manager
Recommendation:
Adopt the Resolution accepting the work and filing the Notice of Completion of the Oak Avenue Storm Drain Repair CIP R18-82.

Staff Report

7.5. Receive and File Quarterly Grant Report for FY 2018 Q1 and Q2, for the period ending December 31, 2017 35 - 38

CEQA Determination: Not a CEQA project
Prepared By: Mandy Kellogg, Admin Services Mgr
Recommendation:

Receive and file report.

Staff Report

7.6. * NEW ITEM 1/19/18 39 - 53

Consideration and approval of a Resolution authorizing a professional services agreement with Erica Roetman Sklar for housing consulting services in an amount not to exceed $24,000, and authorizing the City Manager to execute amendments up to $10,000, for a total not to exceed amount of $34,000.

CEQA Determination: Not a CEQA project
Prepared By: Mark T. Prestwich, City Manager
Recommendation:
It is recommended the City Council approve a Resolution 1) authorizing a professional services agreement with Erica Roetman Sklar for housing consulting services in an amount not to exceed $24,000, and 2) authorizing the City Manager to execute amendments up to $10,000 for a total not to exceed amount of $34,000.

Staff Report

8. PUBLIC HEARINGS

None

9. NEW BUSINESS

9.1. Presentation of the Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR) and Independent Auditor's Report on Internal Control Over Financial Reporting 55 - 229

CEQA Determination: Not a CEQA project
Prepared By: Mandy Kellogg, Admin Services Mgr
Recommendation:
Staff recommends the City Council receive the presentation and accept the Comprehensive Annual Financial Report of the City of St. Helena for Fiscal Year Ended June 30, 2017.

Staff Report
Presentation

9.2. *UPDATED ITEM 1/19/18 231 - 269

Fiscal Year 2017/18 2nd Quarter Finance Report and Proposed Consideration of Resolution Approving Mid-Year Budget Adjustments for FY 2017/18

CEQA Determination: Not a CEQA project
Prepared By: April Mitts, Finance Director
Recommendation:
Staff recommends the City Council approve Resolution No. 2018-___ Approving Mid-Year Budget Adjustments for FY 2017/18.

Staff Report
Presentation
Hand Out

9.3. *UPDATED - CEQA Determination 1/19/18 271 - 308

Consideration and review of a 5-Year List of Street Projects for Measure T funds

CEQA Determination: This item is purely an informational discussion to gain Council direction and is therefore not a CEQA project. Any formal decisions on individual projects will be subject to a complete analysis and determination under CEQA.

Prepared By: Erica Ahmann Smithies, Public Works Director and City Engineer

Recommendation:

Review and provide direction to staff.

Staff Report

Public Comment - Mark Smithers

Presentation

10. ITEMS LIKELY TO BE PLACED ON THE NEXT OR FUTURE MEETING AGENDA:

10.1. 1. 2/13 Special Meeting

Joint City Council/Planning Commission Mtg

Affordable Housing and Napa County: Presentation by Fair Housing Napa Valley for an interactive discussion

2. 2/13 PRESENTATIONS AND PUBLIC RECOGNITIONS – Napa County Flood Control District creek update presentation

3. 2/27 ADA Policy – HR (153)

4. Little League Contract Amendment - Recreation

5. 2/13 Public Hearing - 5 year CIP - PW

6. 2/13 Follow-up to the 11/15 Emergency Preparedness Community Workshop – (234)

7. 2/13 Goals and Objectives Update - Admin

8. Auditor Contract Amendment – Finance

9. Consultant M. Walsh Contract Amendment – Finance

11. ADJOURNMENT

The next Regular City Council meeting is scheduled for February 13, 2018, at 6:00 p.m. in the Vintage Hall Board Room located at 465 Main Street.

This agenda was posted at City Hall, 1480 Main Street, and at Vintage Hall, 465 Main Street, St. Helena, California on ~~January 11, 2018~~. Reposted January 19, 2018.

Cindy Tzafopoulos

Cindy Tzafopoulos, City Clerk

In Compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please call the City Clerk's Office (707) 967-2792. Notification 72 hours prior to the meeting as required by Section 202 of the Americans with Disabilities Act will enable the City to make reasonable arrangements to ensure accessibility to this meeting

CHALLENGING DECISIONS OF CITY ENTITIES

The time limit within which to commence any lawsuit or legal challenge to any quasi-adjudicative decision made by the City of St. Helena is governed by Section 1094.6 of the Code of Civil Procedure, unless a shorter limitation period is specified by any other provision, including without limitation Government Code section 65009 applicable to many land use and zoning decisions, Government Code section 66499.37 applicable to the Subdivision Map Act, and Public Resources Code section 21167 applicable to the California Environmental Quality Act (CEQA). Under Section 1094.6, any lawsuit or legal challenge to any quasi-adjudicative decision made by the City must be filed no later than the 90th day following the date on which such decision becomes final. Any lawsuit or legal challenge, which is not filed within that 90-day period, will be barred. Government Code section 65009 and 66499.37, and Public Resources Code section 21167, impose shorter limitations periods and requirements, including timely service in addition to filing.

If a person wishes to challenge the above actions in court, they may be limited to raising only those issues they or someone else raised at the meeting described in this notice, or in written correspondence delivered to the City of St. Helena, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies.

SUPPLEMENTAL MATERIAL RECEIVED AFTER THE POSTING OF THE AGENDA

Any supplemental writings or documents distributed to a majority of the City Council regarding any item on this Agenda, after the posting of the Agenda, will be available for public review in the City Clerk's Office located at 1480 Main Street, St. Helena, California, during normal business hours. In addition, such writings or documents will be made available on the City's web site at https://sthelena.civicweb.net and will be available for public review at the respective meeting.

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **Consent**

Subject: **Consideration of a resolution approving out-of-state travel for Library Director Chris Kreiden to attend the Public Library Association (PLA) Conference in Philadelphia, Pennsylvania, March 20-24, 2018 not to exceed $3,000.**

CEQA Determination: **Not a CEQA project**

Prepared By: Chris Kreiden, Library Director

Reviewed By: April Mitts, Finance Director

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

The Public Library Association (PLA), with nearly 9,000 members, is a division of the American Library Association (ALA), the oldest and largest library association in the world. Founded in 1944, PLA is a member-driven organization that exists to provide communication, publication, advocacy, continuing education, and programming for its members and others interested in the advancement of public library service.

Offered every two years, PLA's conference is the premier event for public libraries, drawing thousands of librarians, library support staff, trustees, friends and library vendors from across the country and around the world. This multi-day event offers over a hundred educational programs and an exhibits hall featuring the latest in products and services.The 2018 PLA Conference will be held in Philadelphia from March 20th to 24th.

DISCUSSION

PLA conferences provide a wealth of offerings all focused on public libraries. Over 100 programs will challenge attendees to imagine new possibilities in their libraries and communities.The array of professional development programs are a highlight of the PLA Conference.

City Council Resolution 85-44 requires City Council approval for staff to attend out-of-state conferences.

FISCAL IMPACT

Funds to attend the PLA Conference are included in the Library's Fiscal Year 2017/18 budget. It is estimated total costs for the conference will not exceed $3,000. Costs include conference and preconference registration, flights, hotel, transportation, and food.

RECOMMENDED ACTION

Staff recommends the City Council adopt the resolution approving out-of-state travel for Library Director Chris Kreiden to attend the Public Library Association (PLA) Conference in Philadelphia, Pennsylvania, March 20-24, 2018 not to exceed $3,000.

ATTACHMENTS

Attachment 1 - Resolution

Attachment 1

CITY OF ST. HELENA

RESOLUTION NO. 2018-

Resolution approving out-of-state travel for Library Director Chris Kreiden to attend the Public Library Association (PLA) Conference in Philadelphia, Pennsylvania, March 20-24, 2018 not to exceed $3000.

RECITALS

A. City Council Resolution 85-44 requires City Council approval for staff to attend out-of-state conferences; and

B. The Public Library Association (PLA) hosts a biannual professional development conference; and

C. The PLA Conference will be held March 20-24, 2018 in Philadelphia, Pennsylvania; and

D. Attending the PLA Conference will be beneficial for Library Director Chris Kreiden and the City of St. Helena; and

E. Funds for conference registration, transportation, lodging, meals, and incidentals is available in the Library's adopted FY 2017/18 budget not to exceed $3000.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. Approves the out-of-state travel for Library Director Chris Kreiden to attend the Public Library Association (PLA) Conference in Philadelphia, Pennsylvania, March 20-24, 2018 not to exceed $3000.

Approved at a Regular Meeting of the St. Helena City Council on January 23, 2018, by the following vote:

Mayor Galbraith: ___________

Vice Mayor White: ___________

Councilmember Dohring: ___________

Councilmember Koberstein: ___________

Councilmember Ellsworth: ___________

APPROVED: ATTEST:

Alan Galbraith, Mayor

Cindy Tzafopoulos, City Clerk

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **Consent**

Subject: **Consideration of a resolution approving out-of-state travel for Senior Planner Aaron Hecock in an amount not to exceed $4,000 in order to attend the American Planning Association (APA) Annual Conference in New Orleans, Louisiana, April 20-24, 2018.**

CEQA Determination: **Not a CEQA project**

Prepared By: Aaron Hecock, Senior Planner

Reviewed By: Noah Housh, Planning & Community Improvement Director

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

The American Planning Association (APA), founded in 1978, is a professional organization representing the field of urban planning based in the United States. The APA has over 38,000 members in more than 100 countries around the world. The APA provides leadership in the development of vital communities by advocating excellence in planning, promoting education and citizen empowerment, and providing our members with the tools and support necessary to meet the challenges of growth and change.

DISCUSSION

APA's National Planning Conference, held each spring in a major American city, brings together thousands of planners, planning commissioners, appointed and elected officials, and students for sessions, workshops, and networking. This provides a unique opportunity to learn about issues, challenges, and trends that are motivating planners worldwide to plan smarter. The conference program is filled with more than 250 expert-led sessions, mobile workshops, exhibits, events and career building opportunities.

The American Institute of Certified Planners (AICP) is APA's professional institute and provides the only nationwide, independent verification of planners' qualifications.

Certified planners pledge to uphold high standards of practice, ethics, and professional conduct, and to keep their skills sharp and up-to-date by continuously pursuing advanced professional education. As an accredited member of the AICP, the National Planning Conference will provide Senior Planner Aaron Hecock an important opportunity to gain certification maintenance education required to maintain his AICP certification.

City Council Resolution 85-44 requires City Council approval for staff to attend out-of-state conferences.

FISCAL IMPACT

Funds to attend the APA National Planning Conference are available in the Planning Department's FY 2017/18 Budget. It is estimated total costs for the conference will not exceed $4,000. Anticipated costs include registration, airfare, hotel, transportation, meals, and incidentals.

RECOMMENDED ACTION

Staff recommends the City Council adopt the resolution approving out-of-state travel for Senior Planner Aaron Hecock to attend the American Planning Association (APA) Conference in New Orleans, Louisiana, April 20-24, 2018.

ATTACHMENTS

Attachment 1

Attachment 1

CITY OF ST. HELENA

RESOLUTION NO. 2018-

Resolution approving out-of-state travel for Senior Planner Aaron Hecock to attend the American Planning Association (APA) Conference in New Orleans, Louisiana, April 20-24, 2018.

RECITALS

A. City Council Resolution 85-44 requires City Council approval for staff to attend out-of-state conferences; and

B. The American Planning Association (APA) hosts a annual professional development conference; and

C. The APA Conference will be held April 20-24, 2018 in New Orleans, Louisiana; and

D. Attending the APA annual conference will be beneficial for Senior Planner Aaron Hecock and the City of St. Helena; and

E. Funds for conference registration, transportation, lodging, meals, and incidentals is available in the Planning Department's adopted FY 2017/18 budget.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. Approves the out-of-state travel for Senior Planner Aaron Hecock to attend the American Planning Association (APA) Conference in New Orleans, Louisiana, April 20-24, 2018.

Approved at a Regular Meeting of the St. Helena City Council on January 23, 2018, by the following vote:

Mayor Galbraith: __________

Vice Mayor White: __________

Councilmember Dohring: __________

Councilmember Koberstein: __________

Councilmember Ellsworth: __________

APPROVED:	ATTEST:
________________________	________________________
Alan Galbraith, Mayor	Cindy Tzafopoulos, City Clerk

MINUTES
City of St. Helena
Regular City Council Meeting
Tuesday, January 9, 2018 @ 6:00 PM
Vintage Hall Board Room - Second Floor
465 Main Street, St. Helena

A complete video recording of this meeting, except for closed session, can be found at https://sthelena.civicweb.net/Portal/ or by calling the City Clerk at (707) 967-2792. The City Council video is the official record of the Council meeting.

Present: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmember Paul Dohring, Councilmember Mary Koberstein, and Councilmember Geoff Ellsworth

Absent: None

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PUBLIC FORUM:

Skip Lane, Peter Scott, Tom Belt, Sarah Cakebread addressed the City Council.

5. REPORTS BY STAFF AND CITY COUNCIL, FUTURE AGENDA ITEMS, and AB 1234 REPORTS:

City Manager Mark Prestwich provided a SHAPE Committee update.

Finance Director April Mitts announced the Comprehensive Annual Financial Report (CAFR) is complete and will presented at the January 23, 2018, City Council meeting.

Planning Director Noah Housh provided a Brinkle Court and Turley Flats project status update.

Public Works Director Erica Ahmann Smithies announced there will be a Napa County Flood Control workshop at 1:00 pm on January 25, 2018, to be held at the Vineyard Valley Clubhouse. The recent water odor and taste issues have continued to improve due to the new charcoal filtration at the water plant. A Pope Street/Zinfandel Lane guardrail replacement update was provided. Also, PG&E is continuing to upgrade electric facilities and transmission lines around St. Helena and the community should be aware of helicopter noise around the City.

Councilmember Ellsworth reported he met with the Historical Society and noted his desire to find them a permanent relocation such as the Carnegie Building.

Mayor Galbraith recognized City staff's contribution towards the Measure A Committee granting the release of 5.4 million dollars to the City.

Chief of Police William Imboden reported that the drug collection box, donated by the St. Helena Rotary Club, has accumulated 55 pounds of medication and an additional 44 pounds from two separate collection events for a total of 99 pounds.

6. STAFF BRIEFING

6.1 Finance Department staff introductions and overview

Finance Director April Mitts introduced Administrative Services Manager Mandy Kellog, Accounting Assistant II Jennifer Weeks and Accounting Technician Stephanie Killingsworth.

7. CONSENT ITEMS

Members of the Council or the public may ask that any items be considered individually for purposes of considering alternative action, for extended discussion, or for public comment. Unless that is done, one motion may be used to adopt all recommended actions. (Roll Call Vote)

7.1 *UPDATED 1/4/18 - Consideration and proposed approval of a resolution 2018-1 duly approving and adopting publicly available pay schedules in accordance with the requirement of California Code of Regulations, Title 2, Section 570.5 which includes a revised salary schedule for all part-time Casual Worker classification

CEQA Determination: Not a CEQA project
Prepared By: Kathy Robinson, Human Resources & IT Director
Recommendation:
Staff recommends City Council duly approve and adopt publicly available pay schedules in accordance with the requirement of California Code of Regulations, Title 2, Section 570.5 which includes a revised salary schedule for all part-time Casual Worker classification, and make no other changes to the salary schedules for other classifications.

Item 7.2 was removed from Consent.

7.2 ~~Consideration and proposed approval of a resolution:~~
~~1. Authorizing the City Manager to execute an agreement with Pacific Legacy for Archaeological Collections Management for $86,800.10, and~~
~~2. Authorizing a budget transfer from General Fund reserves of $40,000 to Fund 235~~

7.3 Consideration and proposed approval of Regular Meeting Minutes of

December 12, 2017 ~~(Minutes to be provided at a later date)~~ Provided January 4, 2018.
Prepared By: Cindy Tzafopoulos, City Clerk

7.4 Consideration of a resolution 2018-2 approving out-of-state travel for Administrative Services Manager Mandy Kellogg to attend the Government Finance Officers Association (GFOA) Annual Conference in St. Louis, Missouri, May 6-9, 2018.

CEQA Determination: Not a CEQA project
Prepared By: April Mitts, Finance Director
Recommendation:
Staff recommends the City Council adopt the resolution approving out-of-state travel for Administrative Services Manager Mandy Kellogg to attend the Government Finance Officers Association (GFOA) Annual Conference in St. Louis, Missouri, May 6-9, 2018.

Vice Mayor Peter White moved to approve Consent items 7.1, 7.3 and 7.4. The motion was seconded by Councilmember Geoff Ellsworth and on roll call carried by the following vote:

AYES: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmember Paul Dohring, Councilmember Mary Koberstein, and Councilmember Geoff Ellsworth
NOES: None
ABSENT: None
ABSTAIN: None
RECUSE: None

7.2 Consideration and proposed approval of a resolution:

1. Authorizing the City Manager to execute an agreement with Pacific Legacy for Archaeological Collections Management for $86,800.10, and
2. Authorizing a budget transfer from General Fund reserves of $40,000 to Fund 235

CEQA Determination: Not a CEQA project
Prepared By: April Mitts, Finance Director
Recommendation:
Staff recommends City Council adopt the resolution authorizing:

1. The City Manager to execute an agreement with Pacific Legacy for Archaeological Collections Management from St. Helena Flood Control Project in an amount not to exceed $86,800.10; and
2. A transfer from the General Fund Reserves to Fund 235 in Fiscal Year 17/18 for $40,000.

Mayor Galbraith opened public comment.

Suzanne Silverstein addressed the City Council.

Mayor Galbraith closed public comment.

Pacific Legacy for Archaeological Collections Management Representative John Holson addressed the City Council.

The City Council chose to continue this item until February.

8. PUBLIC HEARINGS

None

9. NEW BUSINESS

9.1 Proposed Mission Statement and Work Plan for the Active Transportation and Sustainability Committee

CEQA Determination: Not a CEQA project
Recommendation:
Discuss and provide direction to Staff and the committee regarding the proposed mission statement and work plan.

Project Manager Tobias Barr reported on this item.

Committee Chair Jeff Farmer addressed the City Council regarding the Active Transportation and Sustainability Committee mission statement and current and future projects.

The majority of the City Council noted that they would like the Committee to also include tree canopy care and the feasibility of improving/creating walking paths in town.

No public comment was received.

9.2 Consideration and approval of a resolution 2018-3: (1) Authorizing the Police Department to accept a new Police K9 from CJ's Police K9's, purchased through a grant from the Sean M. Walsh K9 Memorial Foundation; (2) authorizing the designated Handler to attend the initial 4-week K9 Handler training at a cost not to exceed $7,500; (3) authorizing a budget increase to 279-4900-2145 in the amount of $7,500 from Fund 279 fund balance; and (4) authorizing an annual contract with CJ's Police K9's for monthly maintenance training at a cost not to exceed $6,000 per year.

CEQA Determination: Not a CEQA project

Prepared By: William Imboden, Chief of Police
Recommendation:
Staff recommends approval of a resolution: (1) authorizing the Police Department to accept a new Police K9 from CJ's Police K9's, purchased through a grant from the Sean M. Walsh K9 Memorial Foundation; (2) authorizing the designated Handler to attend the initial 4-week K9 Handler training at a cost not to exceed $7,500; (3) authorizing a budget increase to #279-4900-2145 in the amount of $7,500 from Fund 279 fund balance; and (4) authorizing an annual contract with CJ's Police K9's for monthly maintenance training at a cost not to exceed $6,000 per year.

Chief of Police William Imboden reported on this item.

Chief of Police William Imboden introduced the new K9 handler Officer Stephen Coultrup.

No public comment was received.

Vice Mayor Peter White moved to authorize the Police Department to accept a new Police K9 from CJ's Police K9's, purchased through a grant from the Sean M. Walsh K9 Memorial Foundation; (2) authorizing the designated Handler to attend the initial 4-week K9 Handler training at a cost not to exceed $7,500; (3) authorizing a budget increase to #279-4900-2145 in the amount of $7,500 from Fund 279 fund balance; and (4) authorizing an annual contract with CJ's Police K9's for monthly maintenance training at a cost not to exceed $6,000 per year. The motion was seconded by Councilmember Geoff Ellsworth and on roll call carried by the following vote:

AYES: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmember Paul Dohring, Councilmember Mary Koberstein, and Councilmember Geoff Ellsworth
NOES: None
ABSENT: None
ABSTAIN: None
RECUSE: None

9.3 Consideration and approval of a Resolution 2018-4: (1) authorizing the City Manager to execute an agreement with Dyett and Bhatia to complete the St. Helena 2035 General Plan Update & Environmental Impact Report (EIR) for a total amount not to exceed $284,880.00, or authorize an alternative increased amount not to exceed $336,880.00, based on the menu of chosen optional tasks put forward in the provided scope, not including contingencies; and (2) authorize a budget increase of $284,880.00 to #101-4500-2130 from General Fund Reserves, or authorize a budget increase amount not to exceed $336,880.00 to #101-4500-2130 from General Fund Reserves based on the chosen optional tasks.

Regular City Council
January 9, 2018

CEQA Determination: Not a CEQA project

CEQA Determination: .
Prepared By: Noah Housh, Planning & Community Improvement Director
Recommendation:
Staff recommends approval of a Resolution: (1) authorizing the City Manager to execute an agreement with Dyett and Bhatia to complete the St. Helena 2035 General Plan Update & Environmental Impact Report (EIR) for a total amount not to exceed $284,880.00,or authorize an alternative increased amount not to exceed $336,880.00, based on the menu of chosen optional tasks put forward in the provided scope, not including contingencies; and (2) authorize a budget increase of $284,880.00 to #101-4500-2130 from General Fund Reserves, or authorize a budget increase amount not to exceed $336,880.00 to #101-4500-2130 from General Fund Reserves based on the chosen optional tasks.

Planningn Director Noah Housh reported on this item.

Dyett and Bhatia Principal Rajeev Bhatia addressed the City Council.

Mayor Galbraith called for public comment.

Tim Niemen, Bobbi Monnette, Peter Scott and Ann Nevero addressed the City Council.

Mayor Galbraith closed public comment.

Vice Mayor Peter White moved to authorize the City Manager to execute an agreement with Dyett and Bhatia to complete the St. Helena 2035 General Plan Update & Environmental Impact Report (EIR) for a total amount not to exceed $284,880.00, and authorize optional tasks (Synchro Model in the amount of $4,000; VMT EIR Thresholds in the amount of $18,000; Expanded Planning Area in the amount of $30,000) for an increased amount not to exceed $336,880.00, (2) authorize a budget increase of $336,880.00 to #101-4500-2130 from General Fund Reserves. The motion was seconded by Councilmember Paul Dohring and on roll call carried by the following vote:

AYES: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmember Paul Dohring, Councilmember Mary Koberstein, and Councilmember Geoff Ellsworth
NOES: None
ABSENT: None
ABSTAIN: None
RECUSE: None

9.4 Consideration and proposed approval of a resolution 2018-5 authorizing the City Manager to execute a Master Equity Lease Agreement and Maintenance Agreement with Enterprise Fleet Management, Inc., for the replacement of two (2) City vehicles in FY 2017/18 and a Maintenance Management and Fleet Rental Agreement for the remainder of the City of St. Helena fleet vehicles at $6.00 per vehicle/per month.

CEQA Determination: Not a CEQA project
Prepared By: April Mitts, Finance Director
Recommendation:
Staff recommends City Council adopt the resolution authorizing the City Manager to execute a Master Equity Lease Agreement and Maintenance Agreement with Enterprise Fleet Management, Inc., for the replacement of two (2) City vehicles in FY 2017/18 and a Maintenance Management and Fleet Rental Agreement for the remainder of the City of St. Helena fleet vehicles at $6.00 per vehicle/per month.

Finance Director April Mitts reported on this item.

No public comment was received.

Councilmember Geoff Ellsworth moved authorizing the City Manager to execute a Master Equity Lease Agreement and Maintenance Agreement with Enterprise Fleet Management, Inc., for the replacement of two (2) City vehicles in FY 2017/18 and a Maintenance Management and Fleet Rental Agreement for the remainder of the City of St. Helena fleet vehicles at $6.00 per vehicle/per month. The motion was seconded by Councilmember Mary Koberstein and on roll call carried by the following vote:

AYES: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmember Paul Dohring, Councilmember Mary Koberstein, and Councilmember Geoff Ellsworth
NOES: None
ABSENT: None
ABSTAIN: None
RECUSE: None

9.5 2018 City Council assignments to various City and Napa County Committees, Boards and Commissions

CEQA Determination: Not a CEQA project
Prepared By: Cindy Tzafopoulos, City Clerk
Recommendation:
1. Affirm or recommend City Council Liaisons to each committee:
a. Active Transportation/Sustainability Committee
b. Board of Library Trustees

c. Parks and Recreation Commission

2. Affirm or recommend appointment to various City/County collaborative agency committees:
a. One Alternate - City/SHUSD/Chamber/NVC (Monrovia)
b. One Primary/One Alternate - Association of Bay Area Governments (ABAG) General Assembly
c. One Primary - Napa Valley Tourism Corporation/ St. Helena Tourism Improvement District (SHTID)
d. One Alternate - Napa County City Selection Committee Alternate

3. Make recommendation to the Napa County Board of Supervisors to affirm or recommend new member:
a. One Alternate - Napa County Flood Control and Water Conservation District
b. One Primary - Napa County Gang & Youth Violence Commission
c. One Primary and One Alternate - Napa Valley Transportation Authority (NVTA)
d. One Primary and One Alternate - Napa County Watershed Information Center & Conservancy (WICC)
e. One Primary and One Alternate - Upper Valley Waste Management Board

No public comment was received.

It was the consensus of the City Council to affirm the following City Council Liaisons to each City committee:

a. Councilmember Ellsworth - Active Transportation/Sustainability Committee
b. Mayor Galbraith - Board of Library Trustees
c. Vice Mayor White - Parks and Recreation Commission

It was the consensus of the City Council to affirm the following appointments to various City/County collaborative agency committees:

a. Councilmember Dohring - City/SHUSD/Chamber/NVC (Monrovia)
b. Councilmember Dohring Primary and Vice Mayor White Alternate - Association of Bay Area Governments (ABAG) General Assembly
c. Vice Mayor White - Napa Valley Tourism Corporation/ St. Helena Tourism
Improvement District (SHTID)
d. Vice Mayor White - Napa County City Selection Committee Alternate

It was the consensus of the City Council to recommend the following appointments to the Napa County Board of Supervisors:

a. Vice Mayor White - Napa County Flood Control and Water Conservation District
b. Councilmember Dohring - Napa County Gang & Youth Violence Commission
c. Vice Mayor White Primary and Councilmember Dohring Alternate - Napa Valley Transportation Authority (NVTA)
d. Councilmember Ellsworth Primary and Councilmember Koberstein Alternate - Napa County Watershed Information Center & Conservancy (WICC)
e. Councilmember Koberstein Primary and Councilmember Ellsworth Alternate - Upper Valley Waste Management Board

10. ITEMS LIKELY TO BE PLACED ON THE NEXT OR FUTURE MEETING AGENDA:

10.1 January:
1. Little League Contract Amendment - Recreation
2. Follow-up to the 11/15 Emergency Preparedness Community Workshop - Admin
3. 5 year CIP - PW
4. NOC for Oak Storm Drain - PW
5. Mid-Year Budget Review - Finance
6. Quarterly Grant Report - Finance
7. Presentation of Comprehensive Annual Financial Report (CAFR) - Finance
8. ADA Policy – HR (153)
9. Adopt and approve compensation schedule – minimum wage – HR (223)
February:
10. PRESENTATIONS AND PUBLIC RECOGNITIONS – Napa County Flood Control District creek update presentation

11. ADJOURNMENT
Mayor Galbraith adjourned the meeting at 8:34 p.m.

The January 9, 2018, regular City Council meeting minutes were adopted at the January 23, 2018, regular City Council meeting.

APPROVED:	**ATTEST:**
______________________________	_________________________
Alan Galbraith, Mayor	Cindy Tzafopoulos, City Clerk

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **Consent**

Subject: **Consideration and proposed adoption of the Resolution accepting the work and filing the Notice of Completion of the Oak Avenue Storm Drain Repair CIP R18-82**

CEQA Determination: **Class I Categorical Exemption under Section 15301 of CEQA**

Prepared By: Tobias Barr, Project Manager

Reviewed By: Erica Ahmann Smithies, Public Works Director and City Engineer

Approved By: Mark T. Prestwich, City Manager

BACKGROUND
City staff became aware of a critical condition of the Oak Avenue storm drain system in September 2017. Portions of the existing corrugated metal pipe had completely deteriorated causing the street to be undermined. Additionally, the damage caused storm drain catch basins upstream to flood during storms. Due to these conditions, a sink hole developed on Oak Avenue at Oak and Spring Street which had to be covered with steel plates. Without addressing this issue prior to the rain season, there would have been a high probability that flooding and significant road erosion and sinkholes would have occurred on Oak Avenue.

Following the discovery of these conditions, staff moved to create a new Capital Improvement Project in order to allocate funds and complete the repair of the storm drain. On September 26, 2017, City Council approved Resolution 2017-130 creating Capital Improvement Project R18-82 and authorizing a Gas Tax Fund Balance Transfer of $65,000 to fund the construction project.

DISCUSSION
Due to the urgency to complete the project prior to the winter rain season, Public Works utilized the City's on-call contract with G.D. Nielsen. The contract authorizes force account time and materials work up to $175,000. The Public Works Project Manager or

other Public Works personnel manages the work and approves daily work reports to confirm the labor, equipment and materials used.

Work started on October 4, 2017 and lasted until November 22, 2017. Public Works was unsure of the underground conditions, but anticipated the project would take 2 to 3 weeks to be completed. However, construction was active for approximately 5 weeks, not including a two week delay due to the wildfire disasters in Napa and Sonoma Counties. Work progressed slowly on the project due to multiple factors including conflicts with an existing water main in the same trench, utility crossing conflicts, and extensive tree root growth inside the existing storm drain pipe. Due to the proximity of the City water main, the trench excavation required more aggressive shoring operations to support the water main and the trench. In addition, many portions of the storm drain had to be cut and removed by hand due to the extensive tree roots and the proximity to the water line. The corrugated metal pipe storm drain was replaced with approximately 275 linear feet of new 18" HDPE storm drain pipe.

As of November 22, 2017, the work is completed within accordance of the on-call contract documents and the City Engineer has found the work to be completed satisfactorily.

FISCAL IMPACT

The City has no funding stream beyond Gas Tax and General Fund to maintain, repair and assess the City's storm drain system. Because the storm drain system is part of the road system and directly impacts the condition of the street, staff typically recommends that Gas Tax Fund dollars be utilized for this work. Following completion of the project the additional fund balance transfer needed is $67,018. This amount is detailed in the table below.

Capital Improvement Project R18-82 Oak Avenue Storm Drain Repair	
Amount Authorized under Resolution 2017-130	$65,000
Gas Tax Fund Balance Transfer	$67,018

The total cost of the project is $132,018, and this amount is within the overall approved Streets Capital Improvement Project budget of $432,500 for Fiscal Year 2017/2018. However, the additional project cost will require a Fund Balance Transfer of $67,018 to Capital Improvement Project R18-82 Oak Avenue Storm Drain Repairs so that other Streets Capital Improvement Projects remain fully funded. The Public Works Department and the Finance Department will evaluate the Gax Tax Fund Balance, including the City's current commitment to approved projects and the estimated incoming Gas Tax to determine if the expected Gas Tax Fund Balance will accommodate a balance transfer or if the funds will need to come from another eligible funding source. Following the accounting evaluation, staff will recommend a fund balance transfer.

RECOMMENDED ACTION

Adopt the Resolution accepting the work and filing the Notice of Completion of the Oak Avenue Storm Drain Repair CIP R18-82.

ATTACHMENTS

NOTICE OF COMPLETION R18-82 Oak Storm Drain
Reso NOC and Tranfer Oak Avenue Stormdrain CIP R18-82
Attachment 3 Construction Photos

Recording Requested By:
City of St Helena
1480 Main Street
St Helena, CA 94574

Exempt From Recording Fees Per Government Code Sec. 27383

When Recorded Mail To:
City Clerk
City of St Helena
1480 Main Street
St Helena, CA 94574

SPACE ABOVE THIS LINE FOR RECORDERS USE ONLY

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1 The undersigned is an owner of an interest of estate in the hereinafter described real property, the nature of which interest or estate is: fee simple.

2 The full name and address of the undersigned owner and of any and all co-owners are:

Name	Street and No.	City	State
City of St Helena	1480 Main Street	St Helena	CA

3 On the 23rd Day of January, 2018 there was completed upon the hereinafter described real property a work of improvement as a whole and described as follows: **Oak Avenue Storm Drain Repair Capital Improvement Project R18-82**

4 The name of the original contractor for the work of improvement as a whole was: **G.D Nielson Construction Inc.**

5 The real property herein referred to is situated in the City of St Helena, County of Napa, State of California, and described as follows: **Oak Avenue between Spring Street and Tainter Street.**

6 The street address of the property is: **1200-1298 Oak Avenue**

By: ______________________________
Owner's Authorized Agent's Signature – Sign Before Notary

Erica Ahmann Smithies, PE Public Works Director/City Engineer

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of ______________________________)

On __________________________ before me, ____
(insert name and title of the officer)

personally appeared ____,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _______________________________ **(Seal)**

CITY OF ST. HELENA

RESOLUTION NO. 2018-

Resolution accepting the work and filing the Notice of Completion for the Oak Avenue Storm Drain Repair Capital Improvement Project R18-82.

RECITALS

A. The City of St. Helena operates and maintains critical storm drain infrastructure throughout the City to safely convey storm water to avoid damage to property and roads; and

B. Public Works recently discovered that sections of the existing corrugated metal storm drain on Oak Avenue within the vicinity of Spring Street and Trainor Street were deteriorated and undermined portions of Oak Avenue; and

C. Out of safety concerns, Public Works has placed steel plates over the compromised street sections until long term repairs can be made; and

D. City Council authorized the CIP project Oak Avenue Storm Drain Repair R18-82 with Resolution 2017-130; and

E. The City utilized the existing on-call contract with G.D. Nielson Construction Inc. to complete the work expeditiously; and

F. Due to difficult excavation conditions related to water main and other utility conflicts, the project took significant more time to complete than originally estimated of $65,000 requiring a budget augmentation of $67,018 for a total project cost of $132,018; and

G. G.D. Nielson has completed the work in accordance with the on-call contract documents for the project.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. The work performed by G.D. Nielson Construction Inc. under the on-call contract is accepted as complete; and
2. The Public Works Director/City Engineer is authorized to prepare a Notice of Completion and the City Clerk is directed to file a Notice of Completion with the Napa County Recorder.

Approved at a Regular Meeting of the St. Helena City Council on January 23, 2018, by the following vote:

Mayor Galbraith: ___________

Vice Mayor White: ___________

Councilmember Ellsworth: ___________

Councilmember Dohring: ___________

Councilmember Koberstein: ___________

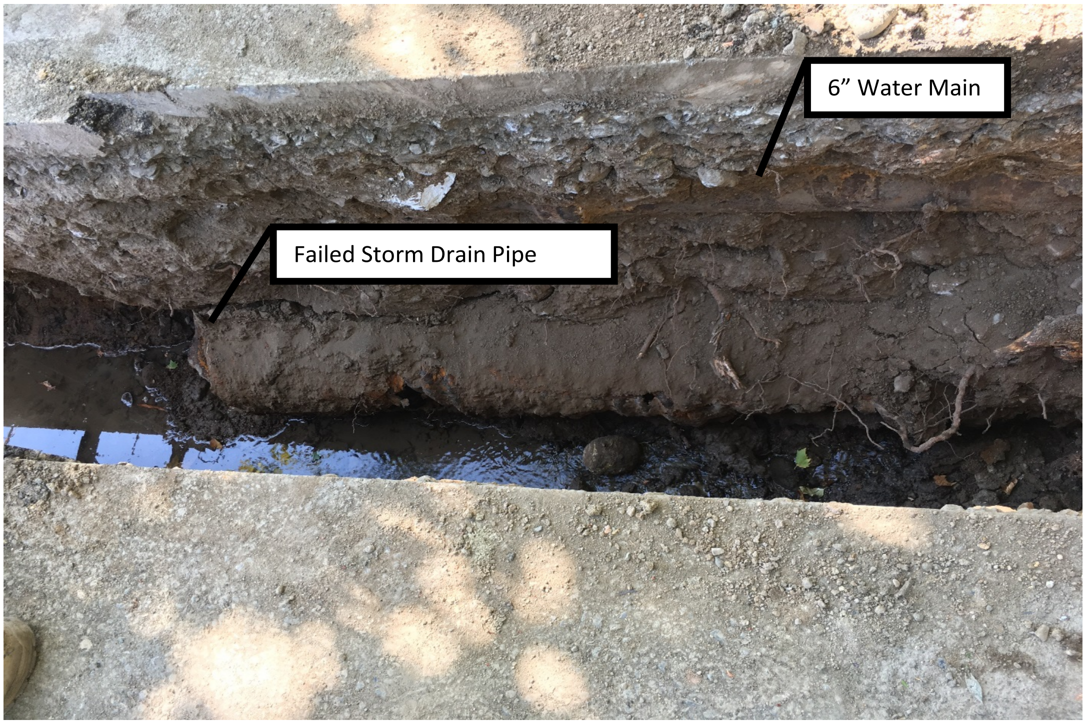
APPROVED: ATTEST:

______________ __________________________

Alan Galbraith, Mayor Cindy Tzafopoulos, City Clerk

Attachment 3: Oak Avenue Storm Drain Replacement Construction Photos

Section of Failed Storm Drain Pipe Exposed. Note Storm Drain Pipe is Directly Below 6" Water Main



Section of Removed Storm Drain Pipe. Most of the Pipe has Deteriorated Due to Corrosion

Existing 6" Water Main Pressure Couplings Fitted with Bracket Due to Safety Concerns

Some of the many Water and Gas Service Crossing the Trench

Section Illustrating Storm Drains Close Proximately to Water Main and Service Connections which Required Hand Digging

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **Consent**

Subject: **Receive and File Quarterly Grant Report for FY 2018 Q1 and Q2, for the period ending December 31, 2017**

CEQA Determination: **Not a CEQA project**

Prepared By: Mandy Kellogg, Admin Services Mgr

Reviewed By: April Mitts, Finance Director

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

This report covers grant activity for the 1st and 2nd Quarters of Fiscal Year (FY) 2018.

DISCUSSION

New Awarded Grant Applications in FY 2018

The City of St Helena was awarded the following new grants:

Agency	Project	Amount
Friends & Foundation	Enhancements for Library (PT Staff, Spanish/Youth/Adult Programs, Materials, Elsie the Cat, Supplies)	$ 134,000
Northnet Library System	Training for Library Staff	$ 1,000
California State Library	California Public Library Broadband Project - Broadband Rewiring	$ 20,000
Pacific Library Partnership	Bilingual book purchases	$ 5,000
CENIC on behalf of Califa	Connection to CalRen Hub at St. Helena Public Library	e-rate and CTF reduces monthy rate from $813 to $162.60

Applications Pending

The are currently no pending applications.

Active Grants

These are grant awards with signed agreements. This chart shows the grant award, required match and percent expended. Staff is currently managing $6.15 million in active grant funds.

Grant	Project	Award Amount	Cash Match	% Grant Funds Expended	Notes
CA Board of State and Community Corrections	Police Projects TBD	$ 9,504	$ -	0.0%	
California State Library	California Public Library Broadband Project - Broadband Rewiring	$ 20,000	$ 20,000	0.0%	
CENIC on behalf of Califa	Connection to CalRen Hub at St. Helena Public Library	Based on discounts applied	-	0.0%	Grant funds will not be available until after July 1, 2018
Department of Housing and Community Development - HOME	Home repairs for Low-Income individuals via 0% interest loans	$ 500,000	$ -	0.0%	Authorization to execute contract with HA of the City of Napa approved August 22
Department of Water Resources (DWR)	Comprehensive Flood Control Project	$ 2,371,333	$ 20,000,000	100.0%	Holding $237,000 in retention until Conservation Easement is completed
Environmental Protection Agency (EPA)	Upper York Creek Ecosystem Restoration	$ 987,876	$ 987,876	2.5%	Project is moving forward; reserving grant funds for construction phase
Friends & Foundation	Enhancements for Library (PT Staff, Spanish/Youth/Adult Programs, Materials, Elsie the Cat, Supplies)	$ 134,000	$ -	56.2%	
Metropolitan Transportation Commission (MTC) - P-TAP Round 18	Pavement Management Technical Assistance Program	$ 12,000	$ 3,000	62.5%	Draft Quality Management Report was received by the City on December 11
OBAG2	Main Street Pedestrian Improvements	$ 1,206,000	$ 351,000	0.0%	
SF Bay Area Integrated Regional Water Management Grant (IRWM)	Upper York Creek Ecosystem Restoration	$ 1,174,119	$ 800,000	0.0%	Not eligible for reimbursed Grant share costs until required Funding Match is met
Transportation Development Act - Article 3	Railroad Avenue ADA Ramps	$ 51,500	$ -	30.8%	

Active Grants Continued

Grant	Project	Award Amount	Cash Match	% Grant Funds Expended	Notes
Transportation Fund for Clean Air	Design & Install Pope Street Bike Lanes	$ 57,000	$ -	91.3%	Construction complete and pending receipt of reimbursement
U.S. Department of Justice	Bulletproof Vest Program	$ 3,946	$ 3,946	100.0%	Completion pending receipt of reimbursement

Closed Out Grants

Grant	Project	Award Amount	Cash Match	% Grant Funds Expended	Notes
CA Housing and Community Development (HCD)	Community Development Block Grant	$ 42,130	$ 5,000	94.5%	Reimbursement was received 10/2017 and grant was successfully closed in 11/2017
Northnet Library Systems	Training for Library Staff	$ 1,000	$ -	100.0%	
Pacific Library Partnership	Bilingual book purchases	$ 5,000	$ -	97.7%	Reimbursement was received 09/2017

Flood Projects

- Measure A – On December 19, 2017 the Napa County Flood Authority approved Amendment No. 12 to the Agreement authorizing disbursement of the remaining Measure A funds through its sunset in June 2018. The approval is for approximately $5.3 million - $1.05 million to repay the City for past State Revolving Fund (SRF) payments made from the General Fund and the remaining $4.3 million to be paid directly towards the SRF loan balance. The balance owed for SRF is $5.4 million.
- Department of Water Resources (DWR) – Public Works staff is working on completing the conservation easement as a requirement of the DWR grant. Once completed, the City will receive $237,000 still held by DWR.
- Mishewal-Wappo Artifacts – A contract was signed by City Council on January 9, 2018 to transfer to Sonoma State the remaining Mishewal-Wappo artifacts.

Non-Profit Grant Applications

For FY 2018 thirteen applications were funded, totaling $110,600. This chart shows the organization, grant award and percent expended as of December 31, 2017:

Grantee	Project	Award Amount	% Grant Funds Expended
Boys & Girls Club of St Helena and Calistoga	Power Hour - Homework Assistance Program	$ 10,000	0.0%
California Federation of Women/St Helena Junior Women's Club	Spelling Bee and Community Family Adoption	$ 1,200	75.0%
Friends of the Cameo	Film fees, video display, speaker fees and travel, videographer, advertising, graphic design, and staff support for the Science on Screen event	$ 8,000	0.0%
NapaShakes/Napa Valley Shakespeare	NapaShakes on Screen at the Cameo Cinema & In St. Helena Schools	$ 10,000	0.0%
Native Sons of the Golden West St Helena Parlor 53	Native Sons Hall Planning and Capacity Building	$ 10,000	0.0%
Nimbus Arts	St. Helena Community Art Activation and Creativity Corner Improvements	$ 10,000	0.0%
Our Town St Helena	Brenkle Court Mutual Self-Help Homeownership	$ 10,000	0.0%
Rianda House	Healthy Minds, Healthy Bodies Program	$ 10,000	0.0%
Saint Helena Community Garden	Garden repairs such as irrigation, clean-up, ADA compliance improvements for paths, shed for wheelbarrows, plumber for leaking faucets, locks, and security lights	$ 5,000	0.0%
Saint Helena Farmers Market	Market Match program	$ 6,400	0.0%
Saint Helena Historical Society	Discover Histoci St. Helena- Part II	$ 10,000	0.0%
St Helena Preschool for All	Pre-school tuition for eligible children (2 full and 1 partial scholarship)	$ 10,000	0.0%
UpValley Family Center	Operating and personnel costs to provide services for Community Connections program	$ 10,000	0.0%

The FY 2019 application process is now open, with applications due March 31, 2018.

FISCAL IMPACT

There is no fiscal impact associated with this report.

RECOMMENDED ACTION

Receive and file report.

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **Consent**

Subject: **Consideration and approval of a Resolution authorizing a professional services agreement with Erica Roetman Sklar for housing consulting services in an amount not to exceed $24,000, and authorizing the City Manager to execute amendments up to $10,000, for a total not to exceed amount of $34,000.**

CEQA Determination: **Not a CEQA project**

Prepared By: Mark T. Prestwich, City Manager

Reviewed By: Mark T. Prestwich, City Manager

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

One of the City Council's three-year goals is to "Stabilize, Maintain and Improve Access to Housing." Preparation of a professionally developed white paper summarizing the community's housing needs, constraints and solutions is one of several strategic objectives identified in the City's 2017-18 workplan.

DISCUSSION

Staff reached out to three consultants for services. A working group consisting of Vice Mayor White and Council Member Koberstein and the City Manager reviewed the qualifications of two and recommends utilizing the services of Erica Roetman Sklar to assist the City with this project. Ms. Sklar has 28 years experience designing and building affordable housing projects, managing non-profit organizations and creating public/private partnerships. She also served as Executive Director of Calistoga Affordable Housing between 2004 and 2012. The scope of services for the proposed agreement requires participation in a kick-off meeting, substantial research, stakeholder interviews, a priorization of findings, and preparation of a white paper that summarizes community housing needs, constraints and solutions. This white paper is intended to serve as a foundational document for the planned citizen-stakeholder based Housing Task Force Committee.

FISCAL IMPACT

It is anticipated project tasks will require up to 120 hours to complete. The hourly consultant rate is $200. The costs for this agreement are incorporated into the City's mid-year budget update.

RECOMMENDED ACTION

It is recommended the City Council approve a Resolution 1) authorizing a professional services agreement with Erica Roetman Sklar for housing consulting services in an amount not to exceed $24,000, and 2) authorizing the City Manager to execute amendments up to $10,000 for a total not to exceed amount of $34,000.

ATTACHMENTS

DRAFT Resolution
E. Sklar 012318

CITY OF ST. HELENA

RESOLUTION NO. 2018-

Resolution of the Council of the City of St. Helena authorizing the City Manager to execute a Professional Services Agreement with Erica Roetman Sklar for housing consulting services for attainment of City's Housing Goals for an amount not to exceed $24,000 and authorizing the City Manager to execute any necessary amendments to the Professional Services Agreement up to $10,000 for a total not-to-exceed amount of $34,000

RECITALS

A. The City Council adopted 3-year Goals and 12-month Strategic Objectives in November 2018; and

B. One of the 3-year Goals adopted is to Stabilize, Maintain, and Improve Access to Housing; and

C. Item 2 of this 3-year Goal is to prepare a white paper on community housing needs, constraints, and solutions drawing from multiple existing sources; and

D. Staff reached three consultants for services; and

E. Based on experience and hourly rates staff is recommending the City of St. Helena enter into a Professional Services Agreement with Erica Roetman Sklar for housing consulting services for an amount of $24,000; and

F. Staff is further recommending authorizing the City Manager, if necessary, to execute an Amendment to the Professional Services Agreement for an additional amount up to $10,000 for a total not-to-exceed amount of $34,000.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. The City Council authorizes the City Manager to execute Professional Services Agreement with Erica Roetman Sklar for housing consulting services for an amount of $24,000; and
2. The City Council authorizes the City Manager to execute any necessary amendments to the Professional Services Agreement with Erica Roetman Sklar up to $10,000 for a total not-to-exceed amount of $34,000.

Approved at a Regular Meeting of the St. Helena City Council on January 23, 2018, by the following vote:

Mayor Galbraith: ___________
Vice Mayor White: ___________
Councilmember Koberstein: ___________
Councilmember Dohring: ___________
Councilmember Ellsworth: ___________

APPROVED:	ATTEST:
____________________	____________________
Alan Galbraith, Mayor	Cindy Tzafopoulos, City Clerk

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT, made and entered into on ____________, 2018 by and between the City of St. Helena, located in the County of Napa, State of California (City), and Erica Roetman Sklar (Consultant).

RECITALS:

A. City desires to employ Consultant to furnish professional services in connection with the project described as Housing Consulting Services for Attainment of City's Housing Goals.

B. Consultant has represented that Consultant has the necessary expertise, experience, and qualifications to perform the required duties.

NOW, THEREFORE, in consideration of the mutual premises, covenants, and conditions herein contained, the parties agree as follows:

SECTION 1 – BASIC SERVICES

Consultant agrees to perform the services set forth in **Exhibit A, "Scope of Work"** and made part of this Agreement.

SECTION 2 – ADDITIONAL SERVICES

Consultant shall not be compensated for any services rendered in connection with its performance of this Agreement that are in addition to or outside of those set forth in this Agreement or **Exhibit A, "Scope of Work"**, unless such additional services and compensation are authorized in advance and in writing by the City Council or City Manager of the City.

SECTION 3 – TIME FOR COMPLETION

The time for completion of services shall be as identified in **Exhibit A, "Scope of Work"**.

SECTION 4 – COMPENSATION AND METHOD OF PAYMENT

A. Subject to any limitations set forth in this Agreement, City agrees to pay consultant the amount specified in **Exhibit A, "Scope of Work"** attached hereto and made a part hereof. Total compensation shall not exceed $24,000, unless additional compensation is approved in accordance with Section 2.

B. Consultant shall furnish to City an original invoice for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories if applicable: labor (by sub-category), travel, materials, equipment, supplies, subconsultant contracts, and miscellaneous expenses. City shall independently review each invoice submitted to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. If no charges or expenses are disputed, the invoice shall be approved, and City will use its best efforts to cause Consultant to be paid within

30 days of receipt of invoice. If the City disputes any charges or expenses, the City will return the original invoice to Consultant for correction and resubmission. If the City reasonably determines, in its sole judgment, that the invoiced charges and expenses exceed the value of the services performed to date and that it is probable that the Agreement will not be completed satisfactorily within the contract price, City may retain all or a portion of the invoiced charges and expenses. Within thirty (30) days of satisfactory completion of the project, City shall pay the retained amount, if any, to Consultant.

C. Payment to the Consultant for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Consultant.

SECTION 5 – STANDARD OF PERFORMANCE

Consultant represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the services required under this Agreement in a thorough, competent and professional manner. Consultant shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement.

SECTION 6 – INSPECTION AND FINAL ACCEPTANCE

City may inspect and accept or reject any of Consultant's work under this Agreement, either during performance or when completed. City shall reject or finally accept Consultant's work within sixty (60) days after submitted to City, unless the parties mutually agree to extend such deadline. City shall reject work by a timely written explanation, otherwise Consultant's work shall be deemed to have been accepted. City's acceptance shall be conclusive as to such work except with respect to latent defects and fraud. Acceptance of any of Consultant's work by City shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, the sections pertaining to indemnification and insurance.

SECTION 7 – INSURANCE REQUIRED

Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Consultant, its agents, representatives, or employees, as indicated:

A. Minimum Scope of Insurance. Coverage shall be at least as broad as:
   1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
   2. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).
   3. Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.

B. Minimum Limits of Insurance. Consultant shall maintain limits no less than:

1. General Liability: $2,000,000 per occurrence for bodily injury, personal injury and property damage including operations, products and completed operations, as applicable. If Commercial General Liability Insurance or other form with a General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: $2,000,000 per accident for bodily injury and property damage.
3. Employer's Liability: $2,000,000 per accident for bodily injury or disease.

C. Professional Liability Insurance. When Consultant under this Agreement is duly licensed under California Business and Professions Code as an architect, landscape architect, environmental engineer or other professional engineer, or land surveyor ("design professional"), Consultant shall maintain at least $2,000,000 of professional liability insurance.

D. Excess Limits. If Consultant maintains higher limits than the minimums shown above, City requires and shall be entitled to coverage for the higher limits maintained by Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

E. Primary Coverage. For any claims related to this contract the Consultants insurance coverage shall be primary insurance as respects to City, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers shall be excess of Consultants insurance and shall not contribute with it.

F. Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions of $25,000 or greater must be declared to and approved by the City.

G. Other Insurance Provisions. The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. The City, its agent, officers, officials, employees, and volunteers are to be covered as additional insured as respects: liability arising out of work or operations performed by the Consultant or Consultant's subconsultants; or automobile owned, leased, hired or borrowed by the Consultant.
2. For any claims related to Consultant's conduct while performing the work of this project, the Consultant's insurance coverage shall be primary insurance as respects the City, its agents, officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the City, its agents, officers, officials, employees or volunteers shall be excess of the Consultant's insurance and shall not contribute with it.
3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be cancelled by either party, except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City.
4. Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under Subsection (b) of Section 2782 of the Civil Code.

H. <u>Waiver of Subrogation</u>. Consultant's commercial general liability, automobile liability, workers' compensation, and employer's liability policies shall be endorsed with a waiver of subrogation. The insurance company, in its endorsement, agrees to waive all rights of subrogation against the City, its agents, officers, officials, employees and volunteers for losses paid under the terms of this policy which arises from the work performed by the named insured for the City.

I. <u>The Acceptability of Insurers.</u> Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the City.

J. <u>Verification of Coverage.</u> Consultant shall furnish the City with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by the City or on forms that conform to City requirements. All certificates and endorsements are to be received and approved by the City before work commences. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time.

<u>SECTION 8 – INDEMNIFICATION</u>

A. Consultant shall indemnify and hold harmless City, its agents, officers, officials, employees, and volunteers from any and all claims, demands, suits, loss, damages, injury, and/or liability (including any and all costs and expenses in connection therewith), incurred by reason of any negligent or otherwise wrongful act or omission of Consultant, its officers, agents, employees and subcontractors, or any of them, under or in connection with this Agreement; and Consultant agrees at its own cost, expense and risk to defend any and all claims, actions, suits, or other legal proceedings brought or instituted against City, its agents, officers, officials, employees and volunteers, or any of them, arising out of such negligent or otherwise wrongful act or omission, and to pay and satisfy any resulting judgments.

B. When Consultant under this Agreement is duly licensed under California Business and Professions Code as an architect, landscape architect, professional engineer, or land surveyor ("design professional"), the provisions of this section regarding Consultant's duty to defend and indemnify apply only to claims that arise out of or relate to the negligence, recklessness, or willful misconduct of the design professional.

C. If any action or proceeding is brought against Indemnitees by reason of any of the matters against which Consultant has agreed to indemnify Indemnitees as provided above, Consultant, upon notice from City, shall defend Indemnitees at Consultant's expense by counsel acceptable to City, such acceptance not to be unreasonably withheld. Indemnitees need not have first paid for any of the matters to which Indemnitees are entitled to Indemnification in order to be so indemnified. The insurance required to be maintained by Consultant shall ensure Consultant's obligations under this section, but the limits of such insurance shall not limit the liability of Consultant hereunder. The provisions of this section shall survive the expiration or earlier termination of this Agreement.

D. The provisions of this section do not apply to claims to the extent occurring as a result of the City's sole negligence or willful acts or misconduct.

SECTION 9 – INDEPENDENT CONTRACTOR STATUS

A. Consultant is and shall at all times remain a wholly independent contractor and not an officer, employee or agent of City. Consultant shall have no authority to bind City in any manner or to incur an obligation, debt or liability of any kind on behalf of or against City, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by City.

B. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Neither City, nor any elected or appointed boards, officers, officials, employees or agents of City, shall have control over the conduct of Consultant or any of Consultant's officers, employees or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that Consultant or any of Consultant's officers, employees or agents are in any manner officials, officers, employees or agents of City.

C. Neither Consultant, nor any of Consultant's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to City's employees. Consultant expressly waives any claim Consultant may have to any such rights.

SECTION 10 – CONFLICTS OF INTEREST

A. Consultant covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of City or which would in any way hinder Consultant's performance of services under this Agreement. Consultant further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent, or subcontractor without the express written consent of the City Manager. Consultant agrees to at all times avoid conflicts with the interests of City in the performance of this Agreement.

B. City understands and acknowledges that Consultant is, as of the date of execution of this Agreement, independently involved in the performance of non-related services for other governmental agencies and private parties. Consultant is aware of any stated position of City relative to such projects. Any future position of City on such projects shall not be considered a conflict of interest for purposes of this section.

SECTION 11 – OWNERSHIP OF DOCUMENTS

A. All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents prepared, developed or discovered by Consultant in the course of providing any services pursuant to this Agreement shall become the sole property of City and may be used, reused or otherwise disposed of by City without the permission of the Consultant. When requested by City, but no later than three years after project completion, Consultant shall deliver to City all such original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents.

B. All copyrights, patents, trade secrets, or other intellectual property rights associated with any ideas, concepts, techniques, inventions, processes, improvements, developments, works of authorship, or other products developed or created by Consultant during the course of providing services (collectively the “Work Product”) shall belong exclusively to City. The Work Product shall be considered a “work made for hire” within the meaning of Title 17 of the United States Code. Without reservation, limitation, or condition, Consultant hereby assigns, at the time of creation of the Work Products, without any requirement of further consideration, exclusively and perpetually, any and all right, title, and interest Consultant may have in the Work Product throughout the world, including without limitation any copyrights, patents, trade secrets, or other intellectual property rights, all rights of reproduction, all rights to create derivative works, and the right to secure registrations, renewals, reissues, and extensions thereof.

SECTION 12 – CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION

A. All information gained or work product produced by Consultant in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than City without prior written authorization from the City Manager, except as may be required by law.

B. Consultant, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the City Manager or unless requested by the City Attorney of City, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered “voluntary” provided consultant gives City notice of such court order or subpoena.

C. If Consultant, or any officer, employee, agent or subcontractor of Consultant, provides any information or work product in violation of this Agreement, then City shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorneys fees, caused by or incurred as a result of Consultant’s conduct.

D. Consultant shall promptly notify City should Consultant, its officers, employees, agents or subcontractors be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. City retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with City and to provide City with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by City to control, direct, or rewrite such response.

SECTION 13 – SUSPENSION OF WORK

City may, at any time, by ten (10) days written notice suspend further performance by Consultant. All suspensions shall extend the time schedule for performance in a mutually satisfactory manner and Consultant shall be paid for services performed and reimbursable expenses incurred prior to the suspension date.

SECTION 14 – COMPLIANCE WITH LAW

Consultant shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Consultant shall obtain any and all licenses, permits and authorizations necessary to perform the services set forth in this Agreement. Neither City, nor any elected or appointed boards, officers, officials, employees or agents of City, shall be liable, at law or in equity, as a result of any failure of Consultant to comply with this section.

SECTION 15 – COMPLIANCE WITH CIVIL RIGHTS

During the performance of this contract, Consultant agrees as follows:

A. Equal Employment Opportunity. In connection with the execution of this Agreement, Consultant shall not discriminate against any employee or applicant for employment because of race, religion, color, ancestry, age, sexual orientation, gender, gender identity and gender expression as protected categories specifically and expressively in that category, physical handicap, medical condition, marital status, sex, or national origin. Such actions shall include, but not be limited to, the following: employment, promotion, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rate of pay or other forms of compensation; and selection for training including apprenticeship.

B. Nondiscrimination Civil Rights Act of l964. Consultant will comply with all federal regulations relative to nondiscrimination to federally-assisted programs.

C. Solicitations for Subcontractors including Procurement of Materials and Equipment. In all solicitations, either by competitive bidding or negotiations, made by Consultant for work to be performed under a subcontract, including procurement of materials or leases of equipment, each potential subcontractor, supplier, or lessor shall be notified by Consultant of Consultant's obligations under this Agreement and the regulations relative to nondiscrimination.

SECTION 16 – RECORDS

A. Records of Consultant's direct labor costs, payroll costs, and reimbursable expenses pertaining to this project covered by this Agreement will be kept on a generally recognized accounting basis and made available to City if and when required for a period of up to 3 years from the date of Consultant's final invoice.

B. Consultant's records and design calculations will be available for examination and audit if and as required. The cost of any reproductions shall be paid by City.

SECTION 17 – COOPERATION BY CITY

All public information, data, reports, records, and maps as are existing and available to City as public records, and which are necessary for carrying out the work as outlined in the Exhibit A, "Scope of Services", shall be furnished to Consultant in every reasonable way to facilitate, without undue delay, the work to be performed under this Agreement.

SECTION 18 – NOTICES

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by facsimile or first class mail, addressed as follows:

To City:	City Manager 1480 Main Street St. Helena, California 94574
To Consultant:	Erica Roetman Sklar 1610 Kearney St. St. Helena, CA 94574 707-738-2294 sklarer@gmail.com

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile, or, if mailed, three (3) days after deposit in the custody of the U.S. Postal Service.

SECTION 19 – TERMINATION

A. City may terminate this Agreement, with or without cause, at any time by giving ten (10) days written notice of termination to Consultant. If such notice is given, Consultant shall cease immediately all work in progress.

B. If either Consultant or City fail to perform any material obligation under this Agreement, then, in addition to any other remedies, either Consultant, or City may terminate this Agreement immediately upon written notice.

C. Upon termination of this Agreement by either Consultant or City, all property belonging to City which is in Consultant's possession shall be delivered to City. Consultant shall furnish to City a final invoice for work performed and expenses incurred by Consultant, prepared as set forth in this Agreement.

SECTION 20 – ATTORNEY FEES

If litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing party in such litigation or other proceeding shall be entitled to an award of reasonable attorneys' fees, costs and expenses, in addition to any other relief to which it may be entitled. In addition, any legal fees, costs and expenses incurred to enforce the provisions of this Agreement shall be reimbursed to the prevailing party.

SECTION 21 – ENTIRE AGREEMENT

This Agreement, including the attached Exhibits, is the entire, complete, final and exclusive expression of the parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Consultant and City prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any party which are not embodied herein shall be valid and binding unless in writing duly executed by the parties or their authorized representatives.

SECTION 22 – SUCCESSORS AND ASSIGNS

This Agreement shall be binding on the heirs, executors, administrators, successors and assigns of the parties. However, this Agreement shall not be assigned by Consultant without written consent of the City.

SECTION 23 – CONTINUITY OF PERSONNEL

Consultant shall make every reasonable effort to maintain the stability and continuity of Consultant's staff assigned to perform the services required under this Agreement. Consultant shall notify City of any changes in Consultant's staff assigned to perform the services required under this Agreement, prior to any such performance.

SECTION 24 – DEFAULT

In the event that Consultant is in default under the terms of this Agreement, the City shall not have any obligation or duty to continue compensating Consultant for any work performed after the date of default and may terminate this Agreement immediately by written notice to Consultant.

SECTION 25 – WAIVER

Waiver by any party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision, nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by City of any work or services by Consultant shall not constitute a wavier of any of the provisions of this Agreement.

SECTION 26 – LAW TO GOVERN; VENUE

This Agreement shall be interpreted, construed and governed according to the laws of the State of California. In the event of litigation between the parties, venue in state trial courts shall lie exclusively in the County of Napa. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Northern District of California, in San Francisco.

SECTION 27 – SEVERABILITY

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

SECTION 28 – SPECIAL PROVISIONS

This Agreement is subject to the following special provisions: none.

IN WITNESS WHEREOF, the parties hereto have accepted, made, and executed this Agreement upon the terms, conditions, and provisions above stated, the day and year first above written.

Consultant:	City:
By: ________________________________	By: ________________________
Name: ______________________________	Name: Mark T. Prestwich
Title:________________________________	Title: City Manager

Approved as to Form:

By: __________________________________
Name: Thomas B. Brown
Title: City Attorney

Exhibit A – Scope of Services

To assist the City of St. Helena with achieving the City Council's three-year goal to "Stabilize, Maintain and Improve Access to Housing", Consultant shall complete the following scope of services at an hourly rate of $200.00:

A. Kickoff. Participate in kickoff meeting with City working group including two Council Members and City Manager.

B. Research.

1. Review documents in City Housing Bibliography file and other readily available documents, including, without limitation, adopted City Housing Element, published demographic and economic data, approved state housing legislation, community case studies, RHNA figures (historical and present housing production data), Calderon Settlement requirements, City Accessory Dwelling Unit (ADU) and second home data, existing City regulatory powers, treatises, work force housing surveys, best practice housing innovation programs, incentives and revenue sources/strategies.
2. Identify work force housing needs, work force housing/transportation generation characteristics and work force housing impact fee studies. Summarize potential regulatory mitigation measures, including, without limitation, inclusionary work force housing and/or impact fee ordinances.
3. Research mobile home ground rent trends and statistics, impact on sales, affordability and mobility. Review rent stabilization measures and ordinances.

C. Stakeholder Interviews. Conduct interviews with community stakeholders, including, but not limited to: Mayor/Council Members, Our Town St. Helena, local realtors, employers in/near St. Helena.

D. Prioritization. Prioritize work force housing findings and component findings and rent stabilization issues.

E. White Paper.

1. Prepare 15-20 page draft white paper that summarizes community housing needs, constraints and solutions based on above research, stakeholder interviews, and prioritization of findings that are designed to stabilize, maintain and improve access to housing.
2. Review draft with City working group and, if necessary, revise and submit final white paper.
3. Present white paper findings to City Council.

F. Other
Advise City housing committee and staff on general housing related issues.

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **New Business**

Subject: **Presentation of the Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR) and Independent Auditor's Report on Internal Control Over Financial Reporting**

CEQA Determination: **Not a CEQA project**

Prepared By: Mandy Kellogg, Admin Services Mgr

Reviewed By: April Mitts, Finance Director

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

The City of St. Helena has undergone the fiscal year audit and issued its Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2017. The City publishes an annual CAFR to fully disclose its financial information, as well as to comply with state and federal requirements and bond covenants.

The financial audit and the preparation of the financial statements takes place over several months, beginning just after the end of the fiscal year and continuing through the time the books are closed and the CAFR is published. Staff coordinates with the auditor to ensure that the work is completed accurately and timely.

On June 9, 2015, the City signed a three year Professional Services Agreement with Van Lant & Fankhanel, LLP to prepare the City's annual audited financial statements.

The CAFR is available on the City of St. Helena's website at:
http://cityofsthelena.org/finance/page/comprehensive-annual-financial-report

DISCUSSION

CAFR OVERVIEW

The City of St. Helena's CAFR (Attachment 1) consists of three sections:

1. Introductory Section: provides general information on the government's structure and the letter of transmittal.
2. Financial Section: contains the following:
    - Independent auditor's report
    - Management discussion and analysis (MD&A) - The MD&A provides a simple narrative introduction, overview, and analysis of the basic financial statements.
    - Basic financial statements
    - Fund financial statements
    - Notes to the financial statements.
    - Required Supplemental Information
    - Optional Supplementary Information
3. Statistical Section: presents detailed information as a context for understanding information in the financial statements, note disclosures, and required supplementary information.

<u>INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING</u>

In addition to producing the City's CAFR it is the responsibility of the independent auditor to provide to the City of St. Helena a report on internal control over financial reporting and a report on compliance with other matters based on the audited financial statements (Attachment 2). The *Report on Internal Control and Other Matters* identifies deficiencies in internal control that the auditor considers to be either material weaknesses and/or significant deficiencies. Additionally, the auditors performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A <u>material weakness</u> is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the city's financial statements will not be prevented, or detected and corrected on a timely basis.

A <u>significant deficiency</u> is a deficiency, or combination of deficiencies, in internal control less severe than a material weakness, yet important enough to merit attention by those charged with governance.

As the auditor identifies material weaknesses and deficiencies a series of three (3) points of interest are described/addressed for each weakness and/or deficiency. Below is a summary of each point of interest and a brief explanation:

- Findings – The condition of internal control at the time of the audit
- Recommendation – Auditors recommendation for corrective action
- Management Response – City's response and planned actions to material weaknesses and deficiencies identified by the auditor

In regards to compliance and other matters, the results of the auditors tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and are described in 2017-3 below.

For the audit period ending June 30, 2017:

The independent auditor identified one material weaknesses:

1. 2017-1 Policies and Procedures

The independent auditor identified one significant deficiency:

1. 2017-2 Other Internal Control Issues

The independent auditor identified one area of non-compliance:

1. 2017-3 Compliance with Debt Covenants

Staff has reviewed the auditor's *Report on Internal Control and Other Matters* and provided their views and planned corrective items for each item presented to the auditor. There are no new weaknesses, deficiencies, or areas of non-compliance which had not been addressed in the FY 14/15 and FY 15/17 audits. City staff has been working over the past few years to remove items from the list above and have been able to decrease the list from five items to the three items listed above. Staff anticipates the remaining three items will be corrected by the end of FY 17/18.

FISCAL IMPACT
None.

RECOMMENDED ACTION
Staff recommends the City Council receive the presentation and accept the Comprehensive Annual Financial Report of the City of St. Helena for Fiscal Year Ended June 30, 2017.

ATTACHMENTS
Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR)
Independent Auditor's Report on Internal Control Over Financial Reporting

Attachment 1

City of St. Helena

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2017

I. Introductory Section

City of St. Helena, *California*

CITY OF ST. HELENA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

CITY OF ST. HELENA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS - Continued

City of St. Helena
"We will conduct city affairs on behalf of our citizens using an open and creative process."

1480 Main Street
St. Helena, CA 94574
Phone: (707) 967-2792
Fax: (707) 963-7748

www.cityofsthelena.org

January 9, 2018

To the Honorable Mayor, Members of the City Council, and Citizens of the City of St. Helena:

City staff is pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of St. Helena for the fiscal year ended June 30, 2017.

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2017.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The firm of Van Lant & Fankhanel, LLP, has issued an unmodified independent auditor's report on the City of St. Helena's financial statements for the fiscal year ended June 30, 2017. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE CITY AND ITS OPERATIONS

The City of St. Helena was incorporated on March 24, 1876. The City is located in the center of Napa Valley in Northern California and considered to be one of the premier wine producing regions of the United States. The City is home to approximately 6,000 individuals; however, on any given day, that population can increase by as much as 20 percent due to the number of lodging establishments located in the City and the frequency with which the City is visited by individuals from around the world.

The City operates under a council-manager form of government. Policy making and legislative authority are vested in the City Council consisting of the Mayor and four other elected Councilmembers. The City Council is responsible, among other matters for passing ordinances, adopting the City budget, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for managing the daily operations of the City, and for appointing other employees. The Council is elected to four year staggered terms, with two members elected every two years. The Mayor is elected to serve a two-year term.

During the term covered by the CAFR (Fiscal Year 2016-2017) the following were the seated members of the City Council: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmembers Paul Dohring, Geoff Ellsworth, and Mary Koberstein.

The City provides a full range of municipal services including fire and police protection; construction and maintenance of City streets, storm drains, bridges, and similar infrastructure type assets; park maintenance; community recreation activities; building inspections; licenses and permits; and public library services and facilities. In terms of business-type activities, the City provides water and wastewater services through the operation of its utility enterprises.

The City Council is required to adopt an initial budget for the fiscal year no later than May 31 preceding the beginning of the fiscal year on July 1. This annual budget serves as the foundation for the City of St. Helena's financial planning and control. The budget is prepared by fund, function, department, and object. The City Council periodically reviews during the year the City's actual financial activity in relationship to the original budget, and, as necessary, amends the original budget to reflect changing conditions.

LOCAL ECONOMY

The City of St. Helena is located in the Napa Valley Region, 65 miles north of the City of San Francisco. The area is renowned for its abundance of vineyards and wineries of national reputation. The City of St. Helena has several fine lodging establishments, fine restaurants, and an attractive and enjoyable small community environment nestled among the hills of Napa Valley, in the heart of Wine Country.

Approximately 71% of the City's General Fund revenues come from property taxes, sales taxes, and transient occupancy tax (TOT). In fiscal year 2017, General Fund revenues increased by approximately 5.49% when compared to fiscal year 2016.

Property tax revenue has increased $186,000 over the previous year and is the City's largest revenue in the General Fund. The City received over $4.4 million in property tax in 2017.

Sales tax revenue has increased $330,000 over the previous year and is the City's second largest revenue in the General Fund. The City received over $3.1 million in sales tax in 2017.

TOT revenue has increased $287,000 over the previous year and is the City's third largest revenue in the General Fund. The City received over $2.3 million in TOT in 2017.

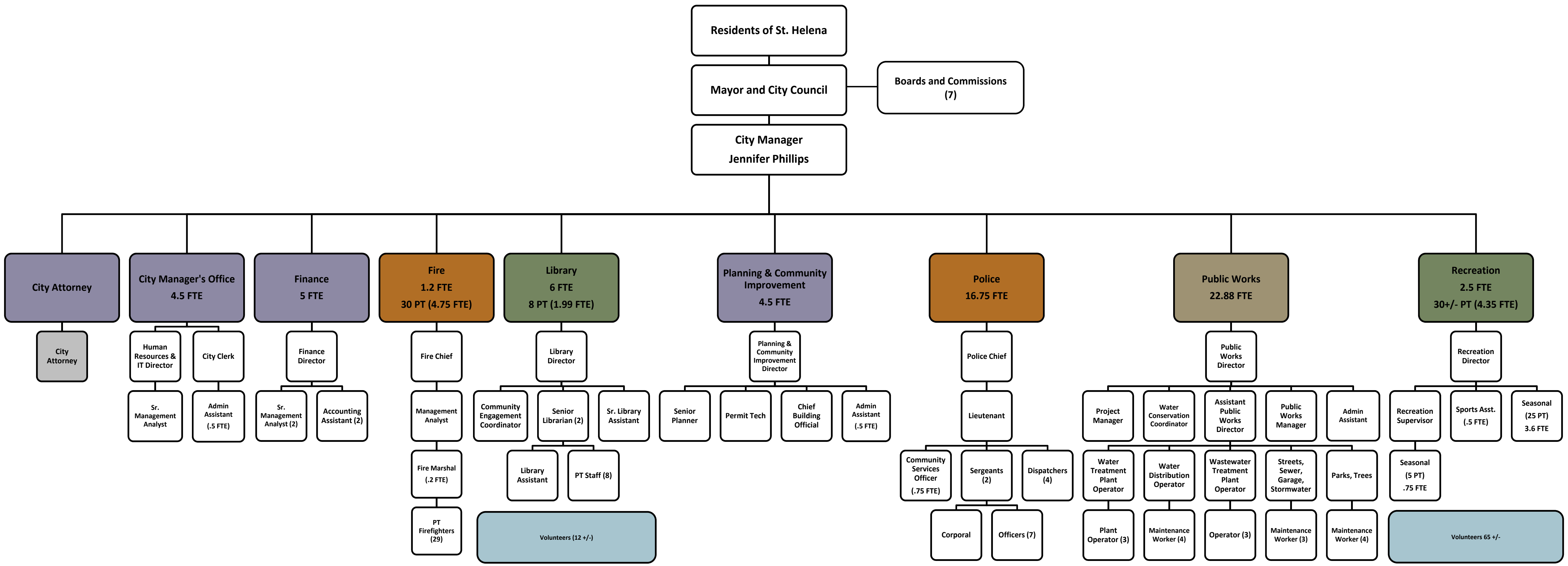
LONG-TERM FINANCIAL PLANNING

The City continues efforts to maintain a balanced budget for operational activities. One of the biggest uncertainties for California local governments for the past several years has been the economy, the impact on the state budget, and how that may affect local government resources. All indications are that the state is experiencing a slow but steady economic recovery. The City developed the 2017-18 budget assuming there would be no state takeaways or new mandates, but staff will continue to review updated economic forecasts and monitor the state budget.

Respectfully submitted,

April Mitts, Finance Director

City of St. Helena Citywide Organizational Chart FY 2016/17



City of St. Helena, *California*

CITY COUNCIL

Alan Galbraith

Mayor

Peter White

Vice Mayor

Paul Dohring

Council Member

Mary Koberstein

Council Member

Geoff Ellsworth

Council Member

Vacant – City Manager/Treasurer

Thomas Brown – City Attorney

Cindy Black – City Clerk

ADMINISTRATIVE TEAM

Noah Housh – Community Improvement Director

April Mitts – Finance Director

John Sorensen – Fire Chief

Kathy Robinson – Human Resources & Information Technology Director

Chris Kreiden – Library Director

William Imboden – Police Chief

Erica Ahmann Smithies – Public Works Director

Tracey Perkosky – Acting Recreation Director

BOARDS/COMMISSIONS/COMMITTEES

Board of Library Trustees

Parks and Recreation Commission

Planning Commission

Tree Committee

Active Transportation & Sustainability Committee

II. Financial Section

City of St. Helena, *California*

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of St. Helena, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helena (City), as of and for the year ended June 30, 2017, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354

909.856.6879

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helena, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the schedules listed in the supplementary information section of the table of contents, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules listed in the Supplementary Information section of the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules listed in the Supplementary Information section of the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 9, 2018 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant & Fankhanel, LLP

January 9, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) provides an overview of the City of St. Helena's financial performance for the fiscal year ended June 30, 2017. To obtain a complete understanding of the City's financial condition, this document should be read in conjunction with the accompanying Transmittal Letter and Basic Financial Statements.

FINANCIAL HIGHLIGHTS

- The City's total net position of $54.89 million is comprised of the following categories:
  - $37.59 million is invested in capital assets, net of related debt;
  - $8.82 million is restricted for specific purposes (restricted net position); and,
  - $8.48 million is the unrestricted net position, the residual of total net position less the other categories of net position. Unrestricted net position, when positive, is used by the City to meet its ongoing obligations to citizens and creditors.

- The City's total net position increased by $0.84 million over the course of this year's operations. The net position of our business-type activities decreased by $0.54 million at the end of 2017. Governmental activities net position increased by $1.38 million at the end of 2017.

- Revenues for governmental activities total $13.49 million and include: $3.11 million in program revenue (charges for services, grants, and contributions from other governments); and $10.38 million in general revenues, primarily tax support for governmental programs. The City's expenses for governmental activities were $12.12 million.

- The City's revenues for business-type activities (water and wastewater) increased 1.46% to $7.32 million while expenses decreased by 0.84% to $7.86 million. The increase in revenues for business-type activities was primarily due to a utility rate increase implemented in January 2017, while the decrease in expenses was primarily due to a onetime expense paid the previous fiscal year (FY15/16) for an administrative civil liability paid to the State Water Resources Control Board.

- The General Fund reported a year end fund balance of $5.57 million at June 30, 2017. Fiscal year 16-17 fund balance changes include an increase of $1.11 million for the current year's activity. The increase is primarily due to higher revenue collections in property and sales taxes and minimal increases in expenditures for FY 16-17.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City of St. Helena's Comprehensive Annual Financial Report (CAFR) consists of five sections: 1) Introductory Section; 2) Financial Section; 3) Required Supplemental Section; 4) Optional Supplementary Section; and 5) Statistical Section.

Each section is briefly described below:

I. Introductory Section

This section includes the Table of Contents, Letter of Transmittal, Organizational Chart, and the List of Principal Officials for the time frame for which the CAFR represents.

II. Financial Section

Included in the Financial Section are the Basic Financial Statements which consist of three components: 1) Government-wide Financial Statements; 2) Fund Financial Statements; and 3) Notes to the Basic Financial Statements.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of St. Helena's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City of St. Helena's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of St. Helena is improving or deteriorating.

The *statement of activities* presents information showing how the City of St. Helena's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of St. Helena that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of St. Helena include general government, police, fire, library, parks, recreation, and public works. The business-type activities of the City of St. Helena include water and wastewater.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of St. Helena, like other state and local governments, uses fund accounting to ensure and demonstrate the compliance with finance-related legal requirements. The City of St. Helena has two types of funds:

> ***Governmental Funds.*** Most of the City of St. Helena's basic services are included in *governmental funds* which focus on: 1) how cash and other financial assets, that can readily be converted to cash, flow in and out; and 2) year end balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page explaining the relationship (or difference) between them.
>
> ***Proprietary Funds.*** The City of St. Helena maintains two different types of proprietary funds. *Enterprise funds and internal service funds*. *Enterprise funds* are used to report the same functions as presented as *business-type activities* in the government-wide financial statements. The City of St. Helena uses enterprise funds to account for its water and wastewater operation. *Internal service funds* are an accounting devise used to accumulate and allocate costs internally among the City of St. Helena's various functions. Services for which the City of St. Helena charges customers a fee are generally reported in *proprietary funds*. Proprietary funds provide both long- and short-term financial information.

Notes to the Basic Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

III. Required Supplemental Information Section

In addition to the basic financial statement and accompanying notes, this report also presents *required supplementary information*. This section provides a comparison of the original budgeted amounts, the budget amounts after the mid-year budget adjustment, and the actual amounts for the *general fund* and *Measure A special revenue fund*.

IV. Other Supplementary Information Section

In addition to the required elements, this section is included to provide additional information about non-major funds, major funds, and capital assets. This section is composed of three elements: 1) Non-major Governmental Funds; 2) Comparative Statements for Major Proprietary Enterprise Funds; and 3) Capital Assets Used in Operation of Governmental Funds.

Non-major Governmental Funds

This section includes combining statements that provide detail about our non-major funds, each of which are added together and presented in a single column in the basic financial statements.

V. Statistical Section

This section of the CAFR presents detailed information as a context for understanding information in the financial statements, note disclosures, and required supplementary information. Each schedule provides an historical overview so comparisons can be made from year to year.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position (Table A-1)

Net position, over time, may serve as a useful indicator of the government's financial position. The following table reflects the condensed net position for both governmental and business-type activities. The City's *combined* net position (governmental and business-type activates) is $54.89 million as of June 30, 2017; an increase of $0.84 million from fiscal year 2016.

City of St. Helena
Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and Other Assets	$15,910,208	$14,718,453	$14,831,168	$15,409,790	$30,741,376	$30,128,243
Capital Assets	35,891,210	36,927,465	18,100,462	19,350,848	53,991,672	56,278,313
Total Assets	**51,801,418**	**51,645,918**	**32,931,630**	**34,760,638**	**84,733,048**	**86,406,556**
Deferred Outflows of Resources	2,373,309	1,402,051	1,427,279	790,033	3,800,588	2,192,084
Long-term debt outstanding	14,686,059	14,024,074	16,630,464	16,880,219	31,316,523	30,904,293
Other liabilities	1,003,418	1,183,550	808,120	1,056,342	1,811,538	2,239,892
Total Liabilities	**15,689,477**	**15,207,624**	**17,438,584**	**17,936,561**	**33,128,061**	**33,144,185**
Deferred Inflows of Resources	296,169	1,028,458	216,184	373,944	512,353	1,402,402
Net Position						
Invested in capital assets	29,888,053	29,384,192	7,702,917	8,360,497	37,590,970	37,744,689
Restricted	8,818,700	8,818,700	-	-	8,818,700	8,818,700
Unrestricted	(517,672)	(1,391,005)	9,001,224	8,879,619	8,483,552	7,488,614
Total Net Position	**$ 38,189,081**	**$ 36,811,887**	**$ 16,704,141**	**$ 17,240,116**	**54,893,222**	**54,052,003**

Net position, (total assets and deferred outflows less total liabilities and deferred inflows), was $54.89 million at June 30, 2017. Governmental activities net position was $38.19 million; and business-type activities' net position was $16.70 at June 30, 2017.

The largest portion of the City's net position $37.59 million, or 68%, reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, vehicles, and infrastructure), net of any related outstanding debt used to acquire those assets. The City uses these assets to provide services to citizens; consequently, these assets are not available for future spending.

$8.82 million of the City's net position, or 16%, represent resources that are subject to external restrictions on how they may be used. The remaining unrestricted net position of $8.48 million may be used to meet the government's ongoing obligations to citizens and creditors. It is important to note that $9 million of the unrestricted net position is for Business-type activities. The City generally can only use these resources to finance the continuing operations of the water and wastewater utilities.

At the end of the current fiscal year, June 30, 2017, the City reported negative unrestricted net position for its governmental activities and a positive net position for business-type activities. The negative net position reported for governmental activities is due in large part to a net pension liability of $8.1 million. The measurement and reporting of pension liabilities was changed in fiscal year 2015 by the implementation of Governmental Accounting Standards Board's (GASB) statements Nos. 68 and 71.

Changes in City of St. Helena's Net Position are summarized in Table A-2

Table A-2
Changes in City of St Helena's Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program revenues						
Charges for services	$ 1,580,168	$ 1,504,637	$ 7,006,261	$ 6,983,302	$ 8,586,429	$ 8,487,939
Operating grants and contributions	855,488	1,110,781	-	-	855,488	1,110,781
Capital grants and contributions	672,934	752,771	72,867	96,277	745,801	849,048
General Revenues						
Transient occupancy taxes	2,336,237	2,048,832	-	-	2,336,237	2,048,832
Property, sales taxes	7,825,092	7,308,968	-	-	7,825,092	7,308,968
Other	367,986	485,914	96,100	135,310	464,086	621,224
Total revenues	**13,637,905**	**13,211,903**	**7,175,228**	**7,214,889**	**20,813,133**	**20,426,792**
Expenses						
General government	2,923,149	2,603,269	-	-	2,923,149	2,603,269
Planning and Building	898,802	823,484	-	-	898,802	823,484
Public Safety	4,078,514	3,524,157	-	-	4,078,514	3,524,157
Public works	2,197,230	2,381,609	-	-	2,197,230	2,381,609
Library	1,127,584	1,159,292	-	-	1,127,584	1,159,292
Parks and Recreation	738,710	673,016	-	-	738,710	673,016
Interest on Long-term Debt	151,966	176,793	-	-	151,966	176,793
Water	-	-	5,374,841	5,120,033	5,374,841	5,120,033
Wastewater	-	-	2,481,118	2,802,381	2,481,118	2,802,381
Total expenses before special item	**12,115,955**	**11,341,620**	**7,855,959**	**7,922,414**	**19,971,914**	**19,264,034**
Special item	-	-	-	-	-	-
Total expenses	**12,115,955**	**11,341,620**	**7,855,959**	**7,922,414**	**19,971,914**	**19,264,034**
Change in Net Position before Transfers	1,521,950	1,870,283	(680,731)	(707,525)	841,219	1,162,758
Transfers	(144,756)	-	144,756	-	-	-
Change in Net Position	1,377,194	1,870,283	(535,975)	(707,525)	841,219	1,162,758
Net position, beginning of year	36,811,887	34,659,274	17,240,116	18,722,653	54,052,003	53,381,927
Prior Period Adjustments	-	282,330	-	(775,012)	-	(492,682)
Net position, end of year	**38,189,081**	**36,811,887**	**16,704,141**	**17,240,116**	**54,893,222**	**54,052,003**

The City's total revenues increased by 1.89% to $20.81 million, expenses increased by 3.67% to $19.97 million, and overall net position increased by $0.84 million from the beginning of the year to $54.89 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activity revenues increased by 2.13% to $13.49 million and governmental activity expenses increased by 6.83% to $12.12 million.

The $0.77 million increase in the City's governmental activity expenses are primarily related to a decrease in pension related items and an increase in salaries and benefits related to the Fire Department as a result of the first full fiscal year of transitioning the volunteer firefighters to part-time firefighters, recording of bad debt expense for possible uncollectable receivables, increased administrative salaries and benefits for the addition of a new position in the City Clerk's office and increases in professional contracts for attorney fees.

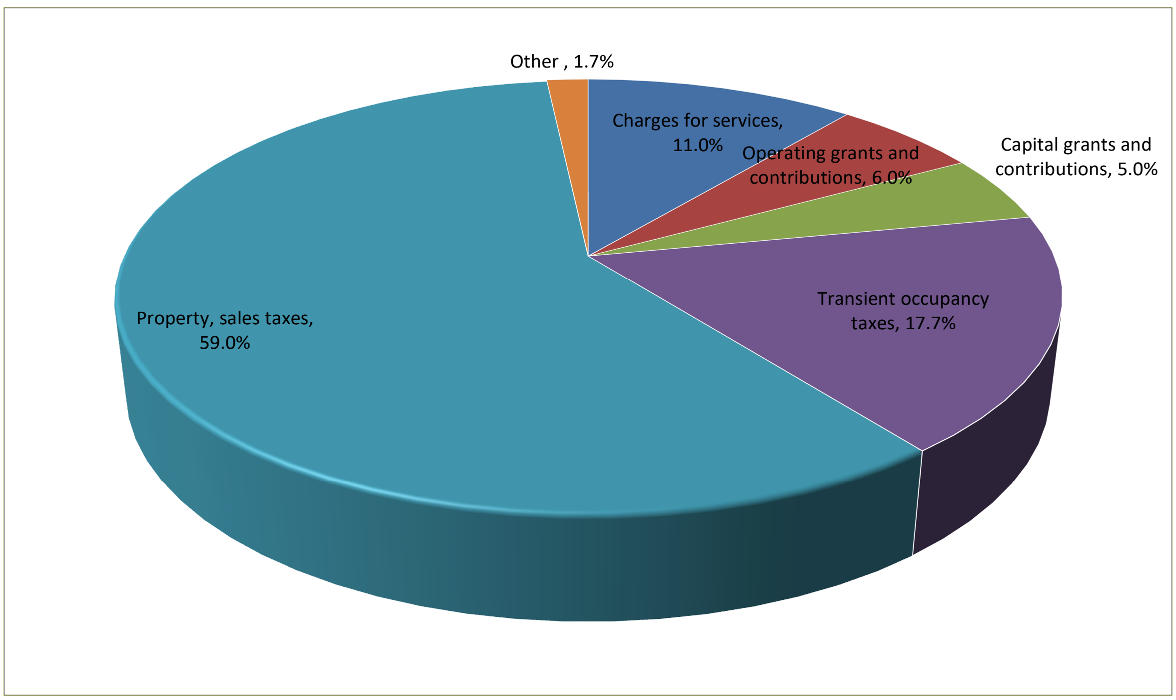
Increases in governmental activity revenues were caused by increased collection of property taxes ($0.19 million), increased sales tax revenue collected which was primarily due to collection of an additional ½ percent of sales and use tax related to Measure D that went into effect in April 2017 ($0.33 million) and increased transient occupancy tax revenue collected which was primarily due to a partial year of tax collections from a new hotel ($0.29 million).

Business-type activity revenues increased by 1.46% to $7.32 million and business-type activity expenses decreased by 0.84% to $7.86 million. Increases in revenues is attributed to a utility rate increase that was implemented in January 2017 and increased water usage compared to FY 15-16. Decreases in expenses is attributed to a onetime expense paid the previous fiscal year (FY15-16) for an administrative civil liability that was paid to the State Water Resources Control Board.

Revenues

78% of the City's governmental activities revenue comes from transient occupancy, property, sales, and other taxes, 11% comes from fees charged for services, and the remaining 11% is from local, state and federal aid.

Chart 1
Sources of Revenue Governmental Activities 2017

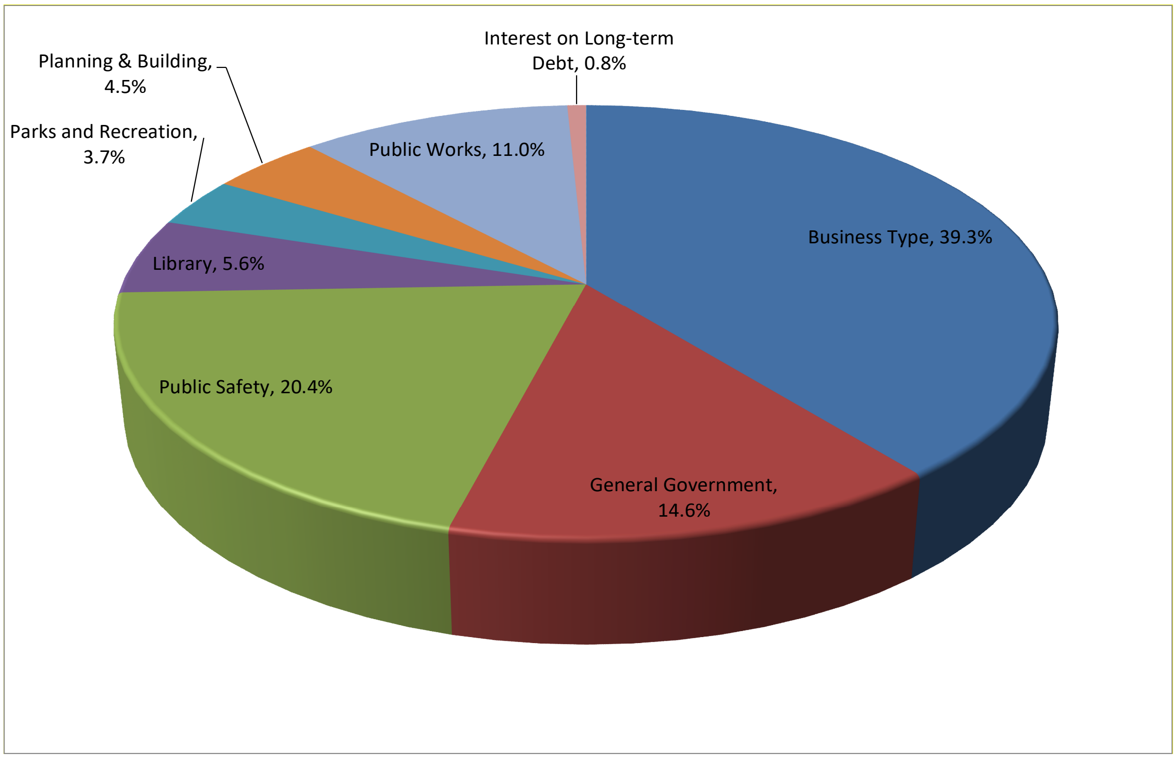


General revenues, primarily tax support from transient occupancy, sales, and property taxes increased approximately 5.49% when compared to last fiscal year. Increases in governmental activity revenues were caused by increased collection of property taxes (0.19), increased sales tax revenue collected which was primarily due to collection of sales and use tax related to Measure D that went into effect in April 2017 (0.33 million) and increased transient occupancy tax revenue collected which was primarily due to the first full fiscal year of tax collections from a new hotel (0.29 million).

Expenses

Expenses for the City of St. Helena are divided as follows: $7.86 million for business-type activities (Water and Wastewater); $2.92 million for general government; $4.09 million for public safety; $1.13 million for library; $0.74 million for recreation; $0.90 million for planning and building; $2.20 million for public works; and $0.15 million for all other expenditures. Chart 2 is a graphical representation by percentage of the expenses.

Chart 2
Expenses by Function 2017



Cost of Governmental Activities (Table A-3)

Table A-3 presents the cost of each of the City's five largest programs: 1) administration or general government; 2) public safety; 3) recreation and library 4) public works/streets; and 5) other programs.

Table A-3

Cost of City of St Helena's Governmental Activities

	Total Cost of Services		Percentage Change
	2017	2016	2016-2017
General Government	$ 2,923,149	$ 2,603,269	12%
Public Safety	4,078,514	3,524,157	16%
Recreation and library	1,866,294	1,832,308	2%
Planning and Building	898,802	823,484	9%
Public Works/streets	2,197,230	2,381,609	-8%
All other	151,966	176,793	-14%
Total	**$ 12,115,955**	**$ 11,341,620**	**7%**

- The cost of all *governmental* activities this year was $12.12 million, an increase of $0.77 million compared to fiscal year 2016.

- Increased spending in General Government is due to increased administrative salaries and benefits for the addition of a new position approved by City Council in the City Clerk’s office and increases in professional contracts for attorney fees.

- Increased spending in Public Safety is primarily due to a decrease in pension related items that reduced the expenses reported in the financial statements and an increase in salaries and benefits related to the Fire Department as a result of the first full fiscal year of transitioning the volunteer firefighters to part-time firefighters. The transition from volunteer to part-time status occurred on January 1, 2016.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

As the City completed the year, its governmental funds reported a *combined* fund balance of $14.66 million. This $14.66 million amount is $1.20 million more than the amount that was held by the City's governmental fund types at the start of the 2017 fiscal year. The City's General Fund balance increased to $5.57 million as of June 30, 2017, an increase of $1.11 million over the prior year's ending balance of $4.45 million. The increase is primarily due to increased collection of sales tax revenue as a result of Measure D, increased permitting revenue collected and a moderate increase in economic activity. Expenditures in General Fund remained level with only a slight increase of $0.03 million when compared to fiscal year 2016.

Non-major Governmental Funds increased by 4.07% to $9.09 million during FY 16-17. The increase was largely due to revenue collections for development impact fees that have not yet been expended for capital improvement projects and a grant reimbursement that was received for expenses that occurred in a previous fiscal year.

Proprietary (Enterprise) Funds – Water and Wastewater

The net position for proprietary fund types decreased overall by 3.11% to $16.70 million during FY 16-17. The decrease was largely due to depreciation of capital assets.

General Fund Budgetary Highlights

Budget Revisions

The City Council revised the City budget several times during the year. Budget adjustments fall into two categories:

- Increases in appropriations to accommodate unanticipated expenditures not previously budgeted, including those that result from updated cost estimates and project bids.

- Changes made at the mid-year budget review, or later in the fiscal year, based on updated projections for both revenues and expenditures.

General fund revenues exceeded budget estimates by about $0.82 million in fiscal year 2017. The positive revenue performance, compared to budget, was primarily caused by favorable collections in excess of budget in three categories: Property Tax, $.19 million above budget; sales and other taxes, $.26 million above budget; and, licenses and permits, $.15 million. Increased tax collections and license and permit revenues are attributed to a continued economic recovery and the implementation of Measure D, which is the collection of an additional 0.5% sales and use tax. Measure D went into effect in April 2017.

Budgeted appropriations for expenditure was less than actual expenditures by $1.23 million, with significant savings in the general government expenditures of $.20 million, planning and building of $0.11, public safety of $0.37 and public works of $.40 million. The primary reason for the savings is the timing of expenditures and some vacancies in positions that occurred during the year.

Overall, the actual financial performance of the General Fund exceeded original budget projections by $2.1 million. For more information on budgetary results, see the schedule of revenues, expenditures and changes in fund balances, budget and actual – General Fund in the other supplementary information section of this report.

CAPITAL ASSET

Capital Assets (Table A-4)

At the end of 2017, the City had invested $53.99 million (net of accumulated depreciation) in a broad range of capital assets, including land, equipment, vehicles, buildings, park facilities, and water and sewer systems. This amount represents a net decrease (including additions and deductions) of about $2.27 million, or 4.1%. Additional information for capital assets can be found in the Notes to the Financial Statements: Note 3 – D, Capital Assets.

Table A-4
City of St Helena's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2017	2016	2017	2016	2017	2016	2016-2017
Land	$8,336,654	$8,336,654	$3,432,490	$3,432,490	$11,769,144	$11,769,144	0.0%
Construction in Progress	424,671	611,163	4,033,871	3,991,882	4,458,542	4,603,045	-3.1%
Buildings	4,029,589	4,321,617	1,419,421	1,501,147	5,449,010	5,822,764	-6.4%
Improvements	4,755,805	4,670,136	-	-	4,755,805	4,670,136	1.8%
Flood Wall Infrastructure	17,022,260	17,400,532	-	-	17,022,260	17,400,532	-2.2%
Vehicle Fleet	724,233	836,167	-	-	724,233	836,167	-13.4%
Equipment	597,998	751,196	1,199,577	1,274,198	1,797,575	2,025,394	-11.2%
Utility systems	-	-	8,015,103	9,151,131	8,015,103	9,151,131	-12.4%
Total	**$35,891,210**	**$36,927,465**	**$18,100,462**	**$19,350,848**	**$53,991,672**	**$56,278,313**	**-4.1%**

Significant Changes to 2017 major capital assets include:

- Decrease in Construction in Progress (governmental activities) of $0.19 million. Construction in progress consists primarily of system improvement projects including design, and construction costs. Decrease is primarily related to completion of two projects; Mitchell Street sidewalk construction and 2016 Pavement Overlay between Charter Oak Avenue and Allison Avenue.

- Net decrease in Buildings (governmental activities and business-type activities) is $0.37 million. This decrease was primarily related to depreciation.

- Net increase in Improvements (governmental activities) is $0.86 million. This increase was primarily related to the capitalization of two projects; Mitchell Street sidewalk construction and 2016 Pavement Overlay between Charter Oak Avenue and Allison Avenue.

- Overall net decreases in Vehicle Fleet (governmental activities) of $0.11 million, Equipment (governmental activities and business-type activities) of $0.23 million, and Utility Systems (business-type activities) were primarily related to depreciation and deletion of assets that were no longer in use.

Long-Term Debt

The City issued no new long-term debt obligations in fiscal year 2017. All required debt service payments were paid when due. During fiscal year 2017 the City issued the final payment for the General Obligation Bonds. Additional information on the City's long-term debt obligations can be found in the notes to the basic financial statements starting on page 33 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The fiscal 2018 budget, adopted, approved and adjusted by the City Council, provides for an operational spending budget of $12.91 million.

General fund revenue for fiscal 2018 is estimated at $13.10 million. The County of Napa and its neighboring County of Sonoma experienced wildfires during October 2017, that resulted in significant economic losses for St. Helena's neighboring cities and the County of Napa which provides significant services for St. Helena's citizenry. While the City of St. Helena did not itself incur direct fire losses, there may be some impact on revenues and expenditures caused by the fires. To date, any potential impact is not yet known or measured, but the City continues to closely monitor its revenues for any impact.

Property tax, sales tax, and transient occupancy tax account for about 76% of all general fund revenues.

The Water and Wastewater enterprise funds have not been generating sufficient revenue to pay for the services they provide due to water conservations measures in response to the State of California's drought emergency. City Council approved an updated Water and Wastewater rate increase that was implemented January 2017. Following the adoption of the rate structure, City Council provided direction to form an Ad Hoc Utility Rate Committee to review the Water and Wastewater Study. As a result of the review and recommendations to the City Council, modified Water and Wastewater rates were approved by City Council on November 28, 2017 which are effective the December 2017 water bill. Funds are used to pay for: debt service payments, operations and maintenance, and capital projects.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of St. Helena, 1480 Main Street, St. Helena, California 94574.

BASIC FINANCIAL STATEMENTS

City of St. Helena
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	$ 13,320,283	$ 9,841,834	$ 23,162,117
Cash and Investments with Fiscal Agents	-	3,086,101	3,086,101
Receivables:			
Accounts	209,718	1,130,238	1,339,956
Taxes	1,227,377	-	1,227,377
Notes and Loans	516,772	662,412	1,179,184
Interest	41,297	140,821	182,118
Due from Other Governments	480,162	-	480,162
Internal Balances	48,058	(48,058)	-
Prepaids	66,541	17,820	84,361
Capital Assets, Not Being Depreciated	8,761,325	7,466,361	16,227,686
Capital Assets, Depreciated, Net	27,129,885	10,634,101	37,763,986
Total Assets	51,801,418	32,931,630	84,733,048
DEFERRED OUTFLOWS OF RESOURCES			
Loss on Advance Refunding	-	456,773	456,773
Deferred Outflows Related to Pensions	2,373,309	970,506	3,343,815
Total Deferred Outflows of Resources	2,373,309	1,427,279	3,800,588
LIABILITIES			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	741,087	619,999	1,361,086
Interest Payable	77,742	148,160	225,902
Deposits Payable	184,589	39,961	224,550
Noncurrent Liabilities:			
Due within One Year	719,386	692,948	1,412,334
Due in More Than One Year	5,862,204	13,375,037	19,237,241
Net Pension Liability	8,104,469	2,562,479	10,666,948
Total Liabilities	15,689,477	17,438,584	33,128,061
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions	296,169	216,184	512,353
NET POSITION			
Net Investment in Capital Assets	29,888,053	7,702,917	37,590,970
Restricted for:			
Public Works	5,269,455	-	5,269,455
Housing	956,056	-	956,056
Library:			
Expendable	771,077	-	771,077
Nonexpendable	51,836	-	51,836
Parks and Recreation	560,979	-	560,979
Public Safety	764,379	-	764,379
Debt Service	444,918	-	444,918
Unrestricted	(517,672)	9,001,224	8,483,552
Total Net Position	$ 38,189,081	$ 16,704,141	$ 54,893,222

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Activities
Year Ended June 30, 2017

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	$ 2,923,149	$ 204,440	$ 141,518	$ -
Planning and Building	898,802	896,681	24,923	-
Public Safety	4,078,514	160,351	381,251	42,639
Public Works	2,197,230	67,582	121,329	427,852
Library	1,127,584	38,608	142,140	-
Parks and Recreation	738,710	212,506	44,327	202,443
Interest on Long-term Debt	151,966	-	-	-
Total Governmental Activities	12,115,955	1,580,168	855,488	672,934
Business-type Activities:				
Water	5,374,841	4,582,286	-	57,965
Wastewater	2,481,118	2,423,975	-	14,902
Total Business-type Activities	7,855,959	7,006,261	-	72,867
Total Primary Government	$ 19,971,914	$ 8,586,429	$ 855,488	$ 745,801

General Revenues:
Taxes:
Property Taxes
Sales and Use Taxes
Franchise Tax
Transient Occupancy Tax
Business License Tax
Motor Vehicle In-lieu
Investment Earnings
Miscellaneous Revenues
Transfers In (Out)

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
$ (2,577,191)	$ -	$ (2,577,191)
22,802	-	22,802
(3,494,273)	-	(3,494,273)
(1,580,467)	-	(1,580,467)
(946,836)	-	(946,836)
(279,434)	-	(279,434)
(151,966)	-	(151,966)
(9,007,365)	-	(9,007,365)
-	(734,590)	(734,590)
-	(42,241)	(42,241)
-	(776,831)	(776,831)
(9,007,365)	(776,831)	(9,784,196)
4,404,001	-	4,404,001
3,421,091	-	3,421,091
227,287	-	227,287
2,336,237	-	2,336,237
149,998	-	149,998
4,391	-	4,391
(39,655)	96,100	56,445
25,965	-	25,965
(144,756)	144,756	-
10,384,559	240,856	10,625,415
1,377,194	(535,975)	841,219
36,811,887	17,240,116	54,052,003
$ 38,189,081	$ 16,704,141	$ 54,893,222

The accompanying notes are an integral part of this statement.

City of St. Helena
Balance Sheet
Governmental Funds
June 30, 2017

	General Fund	Measure A Fund	Non-major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	$ 4,108,318	$ -	$ 9,211,965	$ 13,320,283
Receivables:				
Accounts	207,338	-	-	207,338
Taxes	1,227,377	-	-	1,227,377
Interest	39,864	-	1,433	41,297
Due from Other Governments	393,169	-	86,993	480,162
Notes and Loans	455,039	-	61,733	516,772
Due from Other Funds	208,593	-	-	208,593
Advances to Other Funds	48,058	-	-	48,058
Prepaid Expenditures	64,512	-	2,029	66,541
Total Assets	$ 6,752,268	$ -	$ 9,364,153	$ 16,116,421
LIABILITIES				
Accounts Payable & Accrued Liabilities	$ 584,185	$ -	$ 147,514	$ 731,699
Deposits Payable	184,589	-	-	184,589
Due to Other Funds	-	-	48,425	48,425
Total Liabilities	768,774	-	195,939	964,713
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Taxes	416,032	-	-	416,032
Unavailable Revenues - Grants	-	-	80,659	80,659
Total Deferred Inflows of Resources	416,032	-	80,659	496,691
FUND BALANCES				
Nonspendable	567,609	-	37,762	605,371
Restricted	436,527	-	8,083,578	8,520,105
Committed	-	-	-	-
Assigned	219,240	-	1,007,140	1,226,380
Unassigned	4,344,086	-	(40,925)	4,303,161
Total Fund Balances	5,567,462	-	9,087,555	14,655,017
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,752,268	$ -	$ 9,364,153	$ 16,116,421

The accompanying notes are an integral part of this statement.

City of St. Helena
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2017

Fund Balances of Governmental Funds	$	14,655,017
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:		
Capital Assets		49,321,739
Accumulated Depreciation		(14,154,763)
Interest payable on long-term debt does not require the use of current financial resources therefore, interest payable is not reported as a liability in the funds.		(77,742)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:		
Capital Leases		(566,454)
State Revolving Loan		(5,436,703)
Net Pension Liability		(8,104,469)
Compensated Absences		(450,213)
Claims		(6,927)
Reimbursement Agreement		(30,740)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		466,505
Amounts for deferred inflows and outflows related to the City's Net Pension Liability are not reported in the funds:		
Deferred Outflows		2,373,309
Deferred Inflows		(296,169)
Long-term assets are not available for current use. Amounts are deferred under the modified accrual basis of accounting.		496,691
Net Position of Governmental Activities	$	38,189,081

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017

	General Fund	Measure A Fund	Non-major Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	$ 4,277,441	$ -	$ 2,390	$ 4,279,831
Sales and Other Taxes	5,771,414	-	-	5,771,414
Charges for Services	326,345	-	-	326,345
Fines and Forfeitures	146,673	-	-	146,673
Licenses and Permits	1,040,863	-	-	1,040,863
Development Fees	20,800	-	632,643	653,443
Intergovernmental	230,529	-	392,634	623,163
Interest and Rents	146,300	-	79,598	225,898
Other Revenues	205,336	-	158,553	363,889
Total Revenues	12,165,701	-	1,265,818	13,431,519
EXPENDITURES				
Current:				
General Government	2,616,718	-	106,239	2,722,957
Planning and Building	898,802	-	-	898,802
Public Safety	3,676,832	-	111,313	3,788,145
Public Works	1,530,338	-	5,250	1,535,588
Library	823,975	-	199,133	1,023,108
Parks and Recreation	546,246	-	43,128	589,374
Capital Outlay	-	-	581,193	581,193
Debt Service:				
Principal	218,030	387,035	175,000	780,065
Interest	18,245	139,770	4,594	162,609
Total Expenditures	10,329,186	526,805	1,225,850	12,081,841
Excess (Deficiency) of Revenues Over Expenditures	1,836,515	(526,805)	39,968	1,349,678
OTHER FINANCING SOURCES (USES)				
Transfers In	-	526,805	50,000	576,805
Transfers Out	(721,561)	-	-	(721,561)
Total Other Financing Sources (Uses)	(721,561)	526,805	50,000	(144,756)
Net Change in Fund Balances	1,114,954	-	89,968	1,204,922
Fund Balances, Beginning of Year	4,452,508	-	8,997,587	13,450,095
Fund Balances, End of Year	$ 5,567,462	$ -	$ 9,087,555	$ 14,655,017

The accompanying notes are an integral part of this statement.

City of St. Helena
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2017

Net Changes in Fund Balances - Total Governmental Funds	$ 1,204,922
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense.	
Capital Outlay	307,836
Depreciation Expense	(1,232,003)
Loss on Disposal	(154)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Principal Payments	780,065
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated Absences	70,437
Claims	(645)
Net Pension Liability	(1,464,606)
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.	10,643
Some revenues reported in the Statement of Activities are not considered available to finance current expenditures and therefore are not reported as revenues in the governmental funds.	206,386
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in deferred inflows and outflows related to the Net Pension Liability.	
Deferred Outflows Related to Pensions	971,258
Deferred Inflows Related to Pensions	732,289
Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The net revenue (expense) of the internal services funds is reported with governmental activities.	(209,234)
Change in Net Position of Governmental Activities	$ 1,377,194

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Net Position
Proprietary Funds
June 30, 2017

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
ASSETS				
Current Assets:				
Cash and Investments	$ 6,834,075	$ 3,007,759	$ 9,841,834	$ -
Accounts Receivable - Net	775,739	354,499	1,130,238	2,380
Prepaids	8,910	8,910	17,820	-
Interest Receivable	92,529	48,292	140,821	-
Total Current Assets	7,711,253	3,419,460	11,130,713	2,380
Noncurrent Assets:				
Cash and Investments with Fiscal Agents	3,060,682	25,419	3,086,101	-
Notes and Loans Receivable	604,852	57,560	662,412	-
Capital Assets, Not Being Depreciated:				
Land	345,367	3,087,123	3,432,490	-
Construction in Progress	3,106,218	927,653	4,033,871	-
Capital Assets, Depreciable:				
Buildings	1,755,510	1,805,421	3,560,931	-
Equipment	2,869,482	2,331,644	5,201,126	4,254,984
Improvements	12,687,347	6,700,105	19,387,452	-
Lines	4,975,814	1,476,256	6,452,070	-
Less: Accumulated Depreciation	(15,232,081)	(8,735,397)	(23,967,478)	(3,530,750)
Total Noncurrent Assets	14,173,191	7,675,784	21,848,975	724,234
Total Assets	21,884,444	11,095,244	32,979,688	726,614
DEFERRED OUTFLOWS OF RESOURCES				
Loss on Advance Refunding	456,773	-	456,773	-
Deferred Pension Related Items	580,772	389,734	970,506	-
Total Deferred Outflows of Resources	1,037,545	389,734	1,427,279	-
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	532,115	87,884	619,999	9,388
Accrued Interest Payable	119,483	28,677	148,160	-
Deposits	39,961	-	39,961	-
Due to Other Funds	-	-	-	160,168
Compensated Absences - Current	15,295	7,653	22,948	-
Installment Agreements - Current	528,043	141,957	670,000	-
Total Current Liabilities	1,234,897	266,171	1,501,068	169,556
Noncurrent Liabilities:				
Compensated Absences	86,672	43,365	130,037	90,553
Advances from Other Funds	20,496	27,562	48,058	-
Net Pension Liability	1,533,444	1,029,035	2,562,479	-
Installment Agreements	10,593,723	2,651,277	13,245,000	-
Total Noncurrent Liabilities	12,234,335	3,751,239	15,985,574	90,553
Total Liabilities	13,469,232	4,017,410	17,486,642	260,109
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Related Items	129,369	86,815	216,184	-
NET POSITION				
Net Investment in Capital Assets	2,903,346	4,799,571	7,702,917	724,234
Restricted for Capital Projects	-	-	-	-
Unrestricted	6,420,042	2,581,182	9,001,224	(257,729)
Total Net Position	$ 9,323,388	$ 7,380,753	$ 16,704,141	$ 466,505

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2017

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for Services	$ 4,552,582	$ 2,414,998	$ 6,967,580	$ 207,014
Other Operating Revenues	29,704	8,977	38,681	-
Total Operating Revenues	4,582,286	2,423,975	7,006,261	207,014
OPERATING EXPENSES				
Personnel Services	1,219,884	870,458	2,090,342	184,061
Purchased Water	1,349,019	-	1,349,019	-
Fuel and Utilities	165,897	129,698	295,595	51,657
Other Supplies and Expenses	1,216,705	808,926	2,025,631	37,990
Depreciation	887,452	556,455	1,443,907	142,021
Total Operating Expenses	4,838,957	2,365,537	7,204,494	415,729
Operating Income (Loss)	(256,671)	58,438	(198,233)	(208,715)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	77,021	19,079	96,100	(519)
Interest Expense	(535,884)	(115,581)	(651,465)	-
Total Nonoperating Revenues (Expenses)	(458,863)	(96,502)	(555,365)	(519)
Income (Loss) Before Capital Contributions and Operating Transfers	(715,534)	(38,064)	(753,598)	(209,234)
Capital Contributions	57,965	14,902	72,867	-
Transfers In	80,849	63,907	144,756	-
Transfers Out	-	-	-	-
Change in Net Position	(576,720)	40,745	(535,975)	(209,234)
Net Position - Beginning of Year	9,900,108	7,340,008	17,240,116	675,739
Net Position - End of Year	$ 9,323,388	$ 7,380,753	$ 16,704,141	$ 466,505

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2017

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
Cash Flows from Operating Activities				
Receipts from Customers	$ 4,442,216	$ 2,444,024	$ 6,886,240	$ 204,634
Payments to Employees for Services	(1,483,601)	(1,059,410)	(2,543,011)	(136,825)
Payments to Suppliers for Goods and Services	(2,854,913)	(1,063,683)	(3,918,596)	(95,703)
Net Cash Provided (Used) by Operating Activities	103,702	320,931	424,633	(27,894)
Cash Flows from Noncapital and Related Financing Activities				
Cash Received from Other Funds	80,849	63,907	144,756	160,168
Cash Paid to Other Funds	(63,907)	(80,849)	(144,756)	(101,668)
Net Cash Provided (Used) by Noncapital Financing Activities	16,942	(16,942)	-	58,500
Cash Flows from Capital and Related Financing Activities				
Acquisition and Construction of Capital Assets	(88,579)	(104,941)	(193,520)	(30,087)
Interest Paid	(482,528)	(116,731)	(599,259)	-
Capital Contributions	57,965	14,902	72,867	-
Principal Paid on Capital Debt	(514,130)	(135,870)	(650,000)	-
Net Cash Provided (Used) by Capital Financing Activities	(1,027,272)	(342,640)	(1,369,912)	(30,087)
Cash Flows from Investing Activities				
Interest Received	62,701	17,386	80,087	(519)
Net Cash Provided (Used) by Investing Activities	62,701	17,386	80,087	(519)
Net Increase (Decrease) in Cash and Cash Equivalents	(843,927)	(21,265)	(865,192)	-
Cash and Cash Equivalents, Beginning of the Year	10,738,684	3,054,443	13,793,127	-
Cash and Cash Equivalents, End of the Year	$ 9,894,757	$ 3,033,178	$ 12,927,935	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ (256,671)	$ 58,438	$ (198,233)	$ (208,715)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	887,452	556,455	1,443,907	142,021
Changes in Operating Assets and Liabilities:				
Decrease (Increase) in Accounts Receivable	(128,131)	20,049	(108,082)	(2,380)
Decrease (Increase) in Prepaid Expenses	(8,860)	(8,860)	(17,720)	-
Decrease (Increase) in Deferred Outflows - Pensions	(401,761)	(293,343)	(695,104)	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(114,432)	(116,199)	(230,631)	(6,056)
Increase (Decrease) in Deferred Inflows - Pensions	(113,727)	(44,083)	(157,810)	-
Increase (Decrease) in Net Pension Liability	266,540	184,432	450,972	-
Increase (Decrease) in Compensated Absences Payable	(14,769)	(35,958)	(50,727)	47,236
Increase (Decrease) in Deposits Payable	(11,939)	-	(11,939)	-
Total Cash Provided (Used) by Operating Activities	$ 103,702	$ 320,931	$ 424,633	$ (27,894)
Noncash Investing, Capital and Financing Activities				
Amortization Related to Long-term Debt	$ 57,858	$ -	$ 57,858	$ -

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

	Agency Fund
ASSETS	
Cash and Investments	$ 28,470
Assessments Receivable	54,628
Total Assets	$ 83,098
LIABILITIES	
Accounts Payable	$ 77,823
Deposits Payable	5,275
Total Liabilities	$ 83,098

The accompanying notes are an integral part of this statement.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

The City of St. Helena (City) is a municipal corporation governed by an elected five-member council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. There are no component units of the City which meet the criteria of a blended or a discretely-presented component unit.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category-governmental, proprietary, and fiduciary-are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Measure A* Fund is used to account for proceeds received under Measure A, the countywide flood management plan. This Measure imposed a one-half of one percent transaction and use tax in the County and established a Flood Protection and Watershed Improvement Expenditure Plan.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The City reports the following major proprietary funds:

The *Water and Wastewater Enterprise Funds* account for the water distribution system, sewage treatment plant, sewage pumping stations and collection systems.

Additionally, the City reports the following fund types:

The *Internal Service Fund* is used to account for the City's vehicle fleet and services provided to other city departments on a cost reimbursement basis, such as sick leave termination benefits.

The *Agency Fund* accounts for assessments collected on behalf of the Tourism Improvement District.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of yearend). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

F. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and cash equivalents

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments for the City are reported at fair value (generally based on quoted market prices). The State Treasurer’s Investment Pool and CAMP operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

3. Inventories and prepaid items

All Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital assets, except for infrastructure assets, are defined by the City as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of one year. For infrastructure assets the same estimated minimum useful life is used (in excess of one year), but only those infrastructure projects that cost more than $25,000 are reported as capital assets. Under the GASB 34 Implementation Rules, the City was not required to record infrastructure assets existing or acquired prior to July 1, 2001; and the City has not recorded such assets. The City may elect to record such infrastructure assets in the future.

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Capital assets donated subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. This year, interest of $1,373 was capitalized in the enterprise funds.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	10-50 years
Public Domain Infrastructure	50 years
System Infrastructure	50 years
Vehicles and Equipment	4-10 years

5. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City reports deferred outflows as a result of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows as a result of the implementation of GASB Statement No. 68.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

6. Net position flow assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

7. Fund balance flow assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The city council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The city council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of assessed value, be levied by only the County, and be shared by applicable jurisdictions. The County of Napa collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The City receives property taxes pursuant to an arrangement with the County known as the “Teeter Plan.” Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the City. The City recognizes property tax revenues in the fiscal year in which they are due.

3. Compensated absences

The City’s policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. A portion of unpaid accumulated sick leave is also paid out when employees separate from service with the City. Liabilities for such leave are reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

4. Proprietary funds operating and non-operating revenues and expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reporting as non-operating revenues and expenses.

5. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect

City of St. Helena
Notes to the Financial Statements
June 30, 2017

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates and assumptions.

I. Implementation of Governmental Accounting Standards Board (GASB) pronouncements

The Governmental Accounting Standards Board has issued the following Statements, which may affect the City's financial reporting requirements in the future:

GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* This statement was issued to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This GASB Statement is required to be implemented in financial statements issued for the periods beginning after June 15, 2017. The City has elected not to early implement this statement and has not determined its effect on the financial statements.

GASB 83, Certain Asset Retirement Obligations: This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

GASB 86, Certain Debt Extinguishment Issues: This Statement establishes reporting requirements for when a government places cash and other monetary assets acquired with only existing resources in an irrevocable trust to extinguish debt. In financial statements using the economic resources measurement focus, governments should recognize any difference between the reacquisition price (the amount required to be placed in the trust) and the net carrying amount of the debt defeased in substance using only existing resources as a separately identified gain or loss in the period of the defeasance. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017.

GASB 87, Leases: This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABLITY

The following non-major funds had deficit fund balances as of June 30, 2017: CDBG special revenue fund - $40,013, Napa Valley Now special revenue fund - $4,746, and Dept. of Homeland Security Grant special revenue fund - $3,666. These deficits are expected to be eliminated by revenues that will become available in subsequent periods.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and investments

As of June 30, 2017, cash and investments were reported in the accompanying financial statements as follows:

Statement of Net Position:		
Cash and Investments	$	23,162,117
Cash and Investments with Fiscal Agent		3,086,101
Statement of Fiduciary Net Position:		
Cash and Investments		28,470
Total Cash and Investments	$	26,276,688

Cash and investments as of June 30, 2017 consisted of the following:

Petty Cash	$	800
Deposits with Financial Institutions		7,760,758
Investments		18,515,130
Total Cash and Investments	$	26,276,688

Authorized investments - The table below identifies the investment types that are authorized by the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk:

Authorized Investment Type	Maximum Maturity	Maximum Allowable Investment Percentage	Maximum Investment In One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
California Asset Management Program (CAMP)	N/A	None	None
Insured Savings Accounts	N/A	None	None
Banker's Acceptances	180 days	40%	10%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	N/A	30%	10%
Obligations of the State of California	N/A	None	10%
Time Deposits, Non-negotiable and Collateralized	N/A	25%	10%
Medium-Term Notes	N/A	30%	5%
Money Market Mutual Funds	N/A	15%	None

Interest rate risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater is the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity over time as necessary to provide the cash flow and liquidity needed for operations.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

Information about the sensitivity of the fair values of the City investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Remaining Maturity (in Months) 12 Months or Less	13 to 24 Months	25-60 Months	Fair Value
U.S. Treasury Securities	$ -	$ 321,387	$ 1,784,516	$ 2,105,903
Federal Agency Securities	-	1,675,830	1,157,447	2,833,277
Corporate Note	440,449	675,466	585,087	1,701,002
Negotiable Certificates of Deposit	850,964	770,926	-	1,621,890
Municipal Bonds	-	49,900	49,906	99,806
LAIF	6,942,268	-	-	6,942,268
Short Term Investments	37,100	-	-	37,100
Money Market Mutual Funds	87,783	-	-	87,783
Cash with Fiscal Agent:				
Money Market Mutual Funds	3,086,101	-	-	3,086,101
Total	$ 11,444,665	$ 3,493,509	$ 3,576,956	$ 18,515,130

Credit risk - Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy and the actual rating as of year-end for each investment type:

Investment Type	Total Investment	Minimum Legal Rating	Rating as of Year End AAA/AA	A and A-1	Unrated
U.S. Treasury Securities	$ 2,105,903	N/A	$ 2,105,903	$ -	$ -
Federal Agency Securities	2,833,277	N/A	2,833,277	-	-
Corporate Note	1,701,002	N/A	1,335,447	365,555	-
Negotiable Certificates of Deposit	1,621,890	N/A	1,001,136	620,754	-
Municipal Bonds	99,806	N/A	99,806	-	-
LAIF	6,942,268	N/A	-	-	6,942,268
Short Term Investments	37,100	N/A	-	-	37,100
Money Market Mutual Funds	87,783	N/A	-	-	87,783
Cash with Fiscal Agent:					
Money Market Mutual Funds	3,086,101	N/A	-	-	3,086,101
Total	$ 18,515,130		$ 7,375,569	$ 986,309	$ 10,153,252

Concentration of credit risk - At June 30, 2017, the City had no investments in any one issuer that represent 5% or more of total City investments, other than U.S. Government obligations, external investment pools, and mutual funds.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2017, no deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF). As of June 30, 2017, none of the City's investments were held by the broker-dealer (counterparty) that was used by the City to purchase the securities.

State Investment Pool - The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Fair Value - The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

Investment Type	Total Investment	Investments Not Measured at Fair Value	Level 1	Level 2
U.S. Treasury Securities	$ 2,105,903	$ -	$ -	$ 2,105,903
Federal Agency Securities	2,833,277	-	-	2,833,277
Corporate Note	1,701,002	-	-	1,701,002
Negotiable Certificates of Deposit	1,621,890	-	-	1,621,890
Municipal Bonds	99,806	-	-	99,806
LAIF	6,942,268	6,942,268	-	-
Short Term Investments	37,100	37,100	-	-
Money Market Mutual Funds	87,783	87,783	-	-
Held by Bond Trustees:				
Money Market Mutual Funds	3,086,101	3,086,101	-	-
Total	$18,515,130	$10,153,252	$ -	$ 8,361,878

B. Receivables

Revenues of the Water and Wastewater enterprises are reported net of uncollectible amounts. Total uncollectible amounts related to revenues of the current period are not material at year-end.

Long-term notes receivable of $1,179,084 consists primarily of two notes relating to affordable housing projects. The notes are repayable in annual installments to the extent that the housing projects generate excess cash flows. Both notes are secured by deeds of trust on the real properties and mature in 2022 for $141,084 and in 2049 for $1,022,213.

C. Interfund receivables, payables and transfers

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation. Amounts due to/due from other funds at June 30, 2017 are as follows: non-major funds and the internal service fund owe the General Fund $48,425 and $160,168, respectively, as a result of temporary operating deficits. These interfund borrowings will be repaid from future revenues.

Advances to other funds of $48,058 in the General Fund represent $20,496 due from the Water Fund, and $27,562 due from the Wastewater Fund. These advances were made in prior fiscal years to provide temporary funding for various projects, pending reimbursement by grantor agencies and other governments.

Interfund transfers for the year ended June 30, 2017 are as follows: The General Fund transferred $526,805 to the Measure A Special Revenue Fund for debt repayment. The General Fund transferred $50,000 to the non-major funds for various project costs. In addition, the General Fund transferred $80,849 and $63,907 to the Water and Sewer Enterprise Funds, respectively to fund the CARE program.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

D. Capital assets

The following is a summary of the capital assets activity for the year ended June 30, 2017:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 8,336,654	$ -	$ -	$ 8,336,654
Construction in Progress	611,163	294,670	(481,162)	424,671
Total Capital Assets, Not Being Depreciated	8,947,817	294,670	(481,162)	8,761,325
Capital Assets, Being Depreciated:				
Buildings	9,329,898	-	-	9,329,898
Improvements	8,765,625	482,606	-	9,248,231
Floodwall Infrastructure	18,913,620	-	-	18,913,620
Vehicle Fleet, Internal Service	4,224,897	30,087	-	4,254,984
Equipment	3,143,728	11,722	(86,785)	3,068,665
Total Capital Assets Being Depreciated	44,377,768	524,415	(86,785)	44,815,398
Less Accumulated Depreciation:				
Buildings	(5,008,281)	(292,028)	-	(5,300,309)
Improvements	(4,095,489)	(396,937)	-	(4,492,426)
Floodwall Infrastructure	(1,513,088)	(378,272)	-	(1,891,360)
Vehicle Fleet, Internal Service	(3,388,730)	(142,021)	-	(3,530,751)
Equipment	(2,392,532)	(164,766)	86,631	(2,470,667)
Total Accumulated Depreciation	(16,398,120)	(1,374,024)	86,631	(17,685,513)
Net Capital Assets Being Depreciated	27,979,648	(849,609)	(154)	27,129,885
Governmental Activities Capital Assets, Net	$ 36,927,465	$ (554,939)	$ (481,316)	$ 35,891,210

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 3,432,490	$ -	$ -	$ 3,432,490
Construction in Progress	3,991,882	55,131	(13,142)	4,033,871
Total Capital Assets, Not Being Depreciated	7,424,372	55,131	(13,142)	7,466,361
Capital Assets, Being Depreciated:				
Buildings	3,560,931	-	-	3,560,931
Systems	25,839,522	-	-	25,839,522
Machinery & Equipment	5,109,410	151,656	(59,939)	5,201,127
Total Capital Assets Being Depreciated	34,509,863	151,656	(59,939)	34,601,580
Less Accumulated Depreciation:				
Buildings	(2,074,770)	(66,740)	-	(2,141,510)
Systems	(16,671,503)	(1,152,916)	-	(17,824,419)
Machinery & Equipment	(3,837,114)	(224,253)	59,817	(4,001,550)
Total Accumulated Depreciation	(22,583,387)	(1,443,909)	59,817	(23,967,479)
Net Capital Assets Being Depreciated	11,926,476	(1,292,253)	(122)	10,634,101
Business-type Activities Capital Assets, Net	$ 19,350,848	$ (1,237,122)	$ (13,264)	$ 18,100,462

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities		
General Government	$	168,201
Planning and Building		-
Public Safety		290,369
Public Works		661,642
Library		104,476
Parks and Recreation		149,336
Total Depreciation Expense	$	1,374,024

Business-Type Activities		
Water	$	887,453
Wastewater		556,456
Total Depreciation Expense	$	1,443,909

E. Long-term liabilities

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2017:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	$ 175,000	$ -	$ 175,000	$ -	$ -
Capital Leases	784,484	-	218,030	566,454	223,722
State Revolving Loan	5,823,738	-	387,035	5,436,703	396,324
Net Pension Liability	6,639,863	1,464,606	-	8,104,469	-
Compensated Absences	563,967	245,278	268,479	540,766	94,690
Claims	6,282	6,927	6,282	6,927	4,650
Reimbursement Agreement	30,740	-	-	30,740	-
Total	$ 14,024,074	$ 1,716,811	$ 1,054,826	$ 14,686,059	$ 719,386
Business-type Activities:					
Installment Agreements:					
Water - 2012B	$ 4,985,896	$ -	$ 219,130	$ 4,766,766	$ 223,043
Water - 2006A	6,650,000	-	295,000	6,355,000	305,000
Wastewater - 2012B	1,384,104	-	60,870	1,323,234	61,957
Wastewater - 2005B	1,545,000	-	75,000	1,470,000	80,000
Net Pension Liability	2,111,507	450,972	-	2,562,479	-
Compensated Absences	203,712	83,491	134,218	152,985	22,948
Total	$ 16,880,219	$ 534,463	$ 784,218	$ 16,630,464	$ 692,948

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Capital Leases

The City has entered into three capital leases to finance the acquisition of land parcel, fire station improvements, and an aerial fire truck. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The assets acquired through the capital leases have been capitalized in the accounting records at $4.4 million. The General Fund is used to pay debt service on the capital lease obligations. The future debt service requirements to maturity for the capital leases are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 223,722	$ 12,553	$ 236,275
2019	135,320	7,063	142,383
2020	138,416	3,968	142,384
2021	68,996	801	69,797
Totals	$ 566,454	$ 24,385	$ 590,839

State Revolving Loan

The City obtained a $9,100,000 loan from the State Water Resources Control Board (of which the City borrowed only $7,999,500) for the purpose of financing the acquisition of land parcels and construction costs related to a floodwall barrier project with the City. The loan bears interest at 2.4% per annum and is repayable in annual installments of principal and interests through fiscal year 2029. The City has pledged Measure A sales tax revenue allocations as security for repayment of the loan. Future debt service on the loan proceeds received through June 30,2017 is as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 396,324	$ 130,481	$ 526,805
2019	405,835	120,969	526,804
2020	415,576	111,229	526,805
2021	425,549	101,255	526,804
2022	435,763	91,042	526,805
2023	446,221	80,584	526,805
2024	456,930	69,874	526,804
2025	467,896	58,908	526,804
2026	479,126	47,679	526,805
2027	490,625	36,180	526,805
2028	502,400	24,405	526,805
2029	514,458	12,347	526,805
Totals	$ 5,436,703	$ 884,953	$ 6,321,656

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Reimbursement Agreement

The reimbursement agreement is payable to developers when and to the extent that building permit fees are collected for the construction of buildings on certain parcels of land located within specified building zones.

2012B Installment Agreement

In June 2012, the City entered into a $7,155,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make water and wastewater system improvements. The agreement bears interest at rates of 2% to 5% per annum and is payable each October 1 and April 1 commencing October 1, 2013 and continuing until October 31, 2032. The agreement is secured by a pledge of the net revenues of the water and wastewater system. The City has pledged future system revenues, net of specified operating expenses, to repay $7,155,000 borrowed under the installment agreement. Annual principal and interest payments on the agreement are expected to require less than 46 percent of system net revenues. The installment agreement requires that the City set rates, fees and charges for each fiscal year so as to yield system net revenues during each fiscal year equal to at least 120% of the annual debt service (including parity debt). For the 2016-17 fiscal year, the City's net revenues in the Water Fund were not sufficient to meet this requirement. The City is currently in the process of implementing rate increases to address this issue. The City, under the arrangement, has allocated $5,599,565 of the agreement to its water enterprise and $1,555,435 to its wastewater enterprise.

Future debt service requirements for the water system are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 223,043	$ 187,709	$ 410,752
2019	230,870	178,787	409,657
2020	238,696	174,170	412,866
2021	246,522	164,622	411,144
2022	258,261	154,761	413,022
2023	266,087	144,430	410,517
2024	273,913	136,448	410,361
2025	281,739	128,230	409,969
2026	293,478	119,074	412,552
2027	305,217	104,400	409,617
2028	320,870	89,139	410,009
2029	336,522	73,096	409,618
2030	352,174	59,635	411,809
2031	363,913	45,548	409,461
2032	379,565	30,991	410,556
2033	395,896	15,809	411,705
Totals	$ 4,766,766	$ 1,806,849	$ 6,573,615

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Future debt service requirements for the wastewater system are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 61,957	$ 52,141	$ 114,098
2019	64,130	49,663	113,793
2020	66,304	48,380	114,684
2021	68,478	45,728	114,206
2022	71,739	42,989	114,728
2023	73,913	40,120	114,033
2024	76,087	37,902	113,989
2025	78,261	35,620	113,881
2026	81,522	33,076	114,598
2027	84,783	29,000	113,783
2028	89,130	24,761	113,891
2029	93,478	20,304	113,782
2030	97,826	16,565	114,391
2031	101,087	12,652	113,739
2032	105,435	8,609	114,044
2033	109,104	4,391	113,495
Totals	$ 1,323,234	$ 501,901	$ 1,825,135

2006A Installment Agreement

The City, on March 28, 2006, entered into an $8,885,000 installment purchase agreement with the California Statewide Communities Development Authority in connection with the Authority's Pooled Financing Program. Under the Program and the Agreement, the Authority issues its water revenue bonds and then loans the proceeds to other governments, the repayment of which is secured by the installment purchase agreements. The agreement bears interest at rates of 3.0% to 4.5%.

The City entered into the agreements to obtain funds to make $5,400,000 water system improvements and to advance refund the City's $3,174,989 outstanding 2004 water refunding loan. The advance refunding resulted in a difference between the reacquisition price and carrying value of the old debt of $791,740. This difference, reported in the accompanying financial statements, net of accumulated amortization, is being charged to interest expense through the year 2032.

The City has pledged future water system revenues, net of specified operating expenses, to repay the $8.88 million borrowed under the installment arrangement. Annual principal and interest payments on the agreement are expected to require 33% of system net revenues. Total interest and principal remaining to be paid on the agreement is $8,806,500.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 305,000	$ 284,125	$ 589,125
2019	320,000	271,625	591,625
2020	330,000	258,419	588,419
2021	345,000	244,281	589,281
2022	360,000	229,300	589,300
2023	375,000	212,275	587,275
2024	395,000	193,025	588,025
2025	415,000	172,775	587,775
2026	435,000	151,525	586,525
2027	455,000	129,275	584,275
2028	480,000	107,100	587,100
2029	500,000	85,050	585,050
2030	525,000	61,988	586,988
2031	545,000	37,912	582,912
2032	570,000	12,825	582,825
Totals	$ 6,355,000	$ 2,451,500	$ 8,806,500

2005B Installment Agreement.

In July of 2005 the City entered into a $2,220,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make wastewater system improvements. The agreement bears interest at rates of 2.50% to 4.375% per annum and is payable each October 1 and April 1 commencing October 1, 2005 and continuing until April 1, 2031. The agreement is secured by a pledge of the net revenues of the system. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	$ 80,000	$ 61,045	$ 141,045
2019	85,000	57,878	142,878
2020	85,000	54,531	139,531
2021	90,000	50,986	140,986
2022	95,000	47,099	142,099
2023	95,000	43,014	138,014
2024	100,000	38,821	138,821
2025	105,000	34,414	139,414
2026	110,000	29,750	139,750
2027	115,000	24,828	139,828
2028	120,000	19,687	139,687
2029	125,000	14,328	139,328
2030	130,000	8,750	138,750
2031	135,000	2,953	137,953
Totals	$ 1,470,000	$ 488,084	$ 1,958,084

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

The City has pledged future wastewater system revenues, net of specified operating expenses, to repay $2,220,000 borrowed under the installment agreement. Proceeds from the agreement provided financing for the $2.1 million in system improvements. Annual principal and interest payments on the agreement are expected to require less than 17 percent of system net revenues. Total interest and principal remaining on the agreement is $1,958,084.

F. Fund balances

Details of the City's fund balances at June 30, 2017 are presented below:

	General Fund	Measure A Fund	Nonmajor Funds
Nonspendable:			
Prepaid costs	$ 64,512	$ -	$ 2,029
Notes receivable	455,039	-	-
Long-term advances	48,058	-	-
Permanent endowments	-	-	35,733
Restricted:			
Public safety	-	-	699,302
Public works	-	-	4,607,425
Library	-	-	671,745
Recreation	436,527	-	612,825
Housing	-	-	1,492,281
Assigned:			
Capital improvement projects	-	-	1,007,140
Recreation	219,240	-	-
Unassigned	4,344,086	-	(40,925)
Total Fund Balances	$ 5,567,462	$ -	$ 9,087,555

G. Pension plan

General information about the pension plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors seven rate plans (three miscellaneous and four safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

June 30, 2015 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2015 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

The Plan provisions and benefits in effect at June 30, 2017, are summarized as follows:

	Miscellaneous		
	Prior to	On or after	On or after
Hire date	December 18, 2012	December 18, 2012	January 1, 2013
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	55	60	62
Monthly benefits, as a % of eligible compensation	(1)	(1)	(1)
Required employee contribution rates	7%	7%	6.25%
Required employer contribution rates	8.880% + $413,998	7.159% + $11	6.555% + $25

	Safety		
	Prior to	On or after	On or after
Hire date	June 16, 2012	June 16, 2012	January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	55	57
Monthly benefits, as a % of eligible compensation	(1)	(1)	(1)
Required employee contribution rates	9%	9%	11.5%
Required employer contribution rates	19.536% + $328,242	17.689% + $18	12.082% + $24

(1) - Depending on years of service

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $742,318 in fiscal year 2017.

The City's contributions to the plan for the year ended June 30, 2017 were $1,261,844.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Pension liabilities, pension expenses and deferred outflows/inflows of resources related to pensions

As of June 30, 2017, the City reported a liability of $10,666,948 for its proportionate share of the net pension liability. The City's net pension liability for the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

Proportion - June 30, 2015	0.1275%
Proportion - June 30, 2016	0.1233%
Change - Increase (Decrease)	-0.0042%

For the year ended June 30, 2017, the City recognized pension expense of $620,961. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 1,261,844	$ -
Differences between actual and expected experience	-	19,914
Changes in assumptions	-	379,379
Change in employer's proportion	-	113,060
Differences between the employer's contributions and the employer's proportionate share of contributions	155,128	-
Net differences between projected and actual earnings on plan investments	1,926,843	-
Total	$ 3,343,815	$ 512,353

$1,261,844 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2018	$ 64,090
2019	108,453
2020	896,942
2021	500,133
2022	-
Thereafter	-

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Actuarial Assumptions – The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.65%
Inflation	2.75%
Payroll growth	3.00%
Projected salary increase	(1)
Investment rate of return	7.65%
Mortality	(2)

(1) Depends on entry age, service and type of employment
(2) Derived using CalPERS' Membership Data for all Funds.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2015 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.65% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF).

The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	51%	5.25%	5.71%
Global Fixed Income	20%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	10%	6.83%	6.95%
Real Estate	10%	4.50%	5.13%
Infrastructure and Forestland	2%	4.50%	5.09%
Liquidity	1%	-0.55%	-1.05%

(1) An expected inflation of 2.5% used for this period.
(2) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.65%
Net Pension Liability	$	15,882,358
Current Discount Rate		7.65%
Net Pension Liability	$	10,666,948
1% Increase		8.65%
Net Pension Liability	$	6,367,148

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Payable to the Pension Plan

At June 30, 2017, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2017.

4) OTHER INFORMATION

A. Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries insurance.

The City is a member of the Redwood Empire Municipal Insurance Fund a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, property and workers' compensation claims. Under the program, the City has a $10,000 general liability retention limit similar to a deductible with the Fund being responsible for losses above that amount up to $500,000. The Fund carries excess liability coverage to a total of $39.5 million in excess of its $500,000 retention limit per occurrence through the California Joint Powers Risk Management Authority and its excess insurers.

The Fund covers workers' compensation claims up to its self-insurance limit of $1 million. A purchased excess policy insures the Fund for an additional $1 million to provide aggregate coverage of up to $2 million per claim. The City pays an annual premium to the Fund; the City may share in any surplus revenues or may be required to pay additional assessments based upon the Fund's operating results. The Fund also provides property coverage up to $300 million per occurrence for its members.

The City paid no material uninsured losses during the 2016 fiscal year. Financial statements of the JPA Fund may be obtained from their administrative offices located at 414 W. Napa Street Sonoma, California 95476.

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors.

The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Settlements have not exceeded coverage for each of the past three fiscal years except in fiscal 2013 relating to a claim for a dispute over a land purchase.

Changes in the balances of claims liabilities during the past two years are as follows:

Year	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments For Current and Prior Years	End of Year Liability
2015-2016	13,393	-	7,111	6,282
2016-2017	6,282	6,927	6,282	6,927

City of St. Helena
Notes to the Financial Statements
June 30, 2017

4) OTHER INFORMATION – Continued

B. Commitments and contingencies

In 2014, the City entered into a settlement agreement designed to encourage the development of affordable housing units within the City. The agreement includes requirements for the City to approve the development of a certain number of affordable housing units by certain deadlines. If these requirements are not met, then the City is required to make deposits into the Affordable Housing Trust Fund, not to exceed $2.2 million by December 31, 2022.

The City has entered into agreements to provide $1,175,000 in funding for two affordable housing projects in the City. It is anticipated these funds will be expended in the 2017-18 fiscal year.

The City is involved in other litigation incurred in the normal course of conducting City business. City management believes that, based upon consultation with its counsel, these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City.

The City has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

There were no significant outstanding construction contract obligations as of June 30, 2017.

C. Joint ventures and jointly governed organizations

The City is a participant in the following organizations:

Napa Valley Housing Authority. The City is a member of the Napa Valley Housing Authority, created to provide subsidized public housing and related assistance. The Authority was created pursuant to a Joint Powers Agreement, and the City's obligations are limited to providing funds for a prorata share of the Authority's operating costs.

Upper Valley Waste Management Agency. The City is a member of this Agency along with the City of Calistoga, Town of Yountville, and County of Napa. The Agency was formed to provide for economical regional waste management services including uniform rate reviews. Funding for operations is provided from a surcharge placed on landfill dumping fees.

Napa County Transportation and Planning Agency. City is a member of this Joint Powers Agency formed for the purpose of developing transportation planning throughout the County. The City's obligation is limited to serving on the Agency's committees.

Flood Protection Sales Tax Joint Powers Agreement. The City is a member of the Joint Powers Agency for the purpose of establishing a plan for the use and equitable distribution of the 1/2% Flood Protection Sales Tax which was passed by voters in March 1998. As a member, the City will receive allocations of the sales tax to be used for projects outlined in the agreement. To the extent the Agency has issued bonded debt and distributed allocations to its members, the Agency shall retain such sales tax revenues for repayment of the bonded debt.

City of St. Helena
Notes to the Financial Statements
June 30, 2017

4) OTHER INFORMATION - Continued

D. Subsequent Events

In early August 2017, the City Council approved a settlement agreement with Water Audit. The settlement, which is a public document, was finalized and executed on August 22, 2017, and pursuant to its terms, the City remitted $78,400, in attorney fees, to Water Audit shortly thereafter.

The terms of the settlement require the City to do the following:

- Develop and implement a scope of work that includes a proposal for an interim flow measuring and reporting system;
- Adopt interim bypass recommendations;
- Perform the actions called for in the scope of work;
- Develop and adopt a final bypass plan.

The City is in the process of implementing the settlement agreement

Also, subsequent to June 30, 2017, the City received approval from the Napa County Flood Authority for a drawdown from Measure A funds of approximately $5.3 million, which will be used to pay down the SRF Loan (see Note 3.E).

REQUIRED SUPPLEMENTARY INFORMATION

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Property Taxes	$ 3,946,046	$ 4,086,046	$ 4,277,441	$ 191,395
Sales and Other Taxes	5,272,109	5,512,109	5,771,414	259,305
Charges for Services	242,645	249,645	326,345	76,700
Fines and Forfeitures	70,250	50,250	146,673	96,423
Licenses and Permits	888,603	888,603	1,040,863	152,260
Development Fees	6,500	6,500	20,800	14,300
Intergovernmental	80,255	249,982	230,529	(19,453)
Interest and Rents	191,200	191,200	146,300	(44,900)
Other Revenues	54,700	108,377	205,336	96,959
Total Revenues	10,752,308	11,342,712	12,165,701	822,989
EXPENDITURES				
Current:				
General Government	2,350,045	2,817,437	2,616,718	200,719
Planning and Building	976,373	1,010,021	898,802	111,219
Public Safety	3,853,357	4,050,143	3,676,832	373,311
Public Works	1,837,757	1,933,514	1,530,338	403,176
Library	842,177	845,067	823,975	21,092
Parks and Recreation	579,821	589,053	546,246	42,807
Capital Outlay	-	-	-	-
Debt Service:				
Principal	292,576	292,576	218,030	74,546
Interest	18,699	18,699	18,245	454
Total Expenditures	10,750,805	11,556,510	10,329,186	1,227,324
Excess (Deficiency) of Revenues over Expenditures	1,503	(213,798)	1,836,515	2,050,313
OTHER FINANCING SOURCES (USES)				
Transfers In	344,995	491,750	-	(491,750)
Transfers Out	(391,678)	(1,017,513)	(721,561)	295,952
Total Other Financing Sources (Uses)	(46,683)	(525,763)	(721,561)	(195,798)
Net Change in Fund Balances	(45,180)	(739,561)	1,114,954	1,854,515
Fund Balance, Beginning of Year	4,452,508	4,452,508	4,452,508	-
Fund Balance, End of Year	$ 4,407,328	$ 3,712,947	$ 5,567,462	$ 1,854,515

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Measure A Special Revenue Fund
Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 1,358,000	$ 1,358,000	$ -	$ (1,358,000)
Interest	-	-	-	-
Total Revenues	1,358,000	1,358,000	-	(1,358,000)
EXPENDITURES				
Current:				
Public Works	-	-	-	-
Debt Service:				
Principal	1,218,230	1,218,230	387,035	831,195
Interest	139,770	139,770	139,770	-
Total Expenditures	1,358,000	1,358,000	526,805	831,195
Excess (Deficiency) of Revenues Over Expenditures	-	-	(526,805)	(526,805)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	526,805	526,805	-
Total Other Financing Sources (Uses)	-	526,805	526,805	-
Net Change in Fund Balance	-	526,805	-	(526,805)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ 526,805	$ -	$ (526,805)

City of St. Helena
Required Supplementary Information
June 30, 2016

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end. On or before the end of each fiscal year, all agencies of the City submit requests for appropriations to the City Manager so that a budget may be prepared. By May 15 of each year, the proposed budget is presented to the council for review. The council holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Manager. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund level. The Council made several supplemental budgetary appropriations throughout the year, including approximately $656,000 increases to the General Fund appropriations.

City of St. Helena
Required Supplementary Information
June 30, 2017

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years* Cost-sharing Plans

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Employee Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2016	0.12327%	$ 10,666,948	$ 4,648,862	229.45%	72.38%
2015	0.12750%	8,751,370	4,022,856	217.54%	76.38%
2014	0.13440%	8,362,785	4,021,160	207.97%	77.44%

Notes to the Schedule of the City's Proportionate Share of the Net Pension Liability

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2015 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in Assumptions: The discount rate was changed, beginning with the June 2014 valuation, from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information is available.

City of St. Helena
Required Supplementary Information
June 30, 2017

Schedule of Contributions – Last 10 Years*
Cost-sharing Plans

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2017	$ 1,261,844	$ (1,261,844)	$ -	$ 4,648,862	27.14%
2016	1,196,001	(1,196,001)	-	4,022,856	29.73%
2015	847,100	(847,100)	-	4,021,160	21.07%

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/2013, 6/30/2014, 6/30/2015

*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information is available.

SUPPLEMENTARY INFORMATION

City of St Helena
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2017

	Special Revenue Funds			
	Civic Improvement Impact	Housing Impact	Public Safety Impact	CA Library Services Act
ASSETS				
Cash and Investments	$ 614,652	$ 26,120	$ 334,165	$ 15,395
Receivables:				
Due from Other Governments	-	-	-	-
Interest	-	-	1,433	-
Notes and Loans	-	-	61,333	-
Prepaid Expenditures	-	-	-	-
Total Assets	$ 614,652	$ 26,120	$ 396,931	$ 15,395
LIABILITIES				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	1,433	-
Total Deferred Inflows of Resources	-	-	1,433	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	614,652	26,120	395,498	15,395
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	614,652	26,120	395,498	15,395
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 614,652	$ 26,120	$ 396,931	$ 15,395

			Special Revenue Funds			
Parks and Recreation Facilities	Drainage Impact	Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103
$ -	$ 605,812	$ 88,425	$ 48,404	$ 91,441	$ 5,743	$ 53,993
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ 605,812	$ 88,425	$ 48,404	$ 91,441	$ 5,743	$ 53,993
$ -	$ -	$ -	$ -	$ 724	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	724	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	605,812	88,425	48,404	90,717	5,743	53,993
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	605,812	88,425	48,404	90,717	5,743	53,993
$ -	$ 605,812	$ 88,425	$ 48,404	$ 91,441	$ 5,743	$ 53,993

Continued

City of St Helena
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2017

	Special Revenue Funds			
	SB 1186 Fee	Affordable Housing	Emergency Flood Relief	Police Training Development
ASSETS				
Cash and Investments	$ 4,637	$ 1,519,672	$ 167,158	$ 18,962
Receivables:				
Due from Other Governments	-	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	$ 4,637	$ 1,519,672	$ 167,158	$ 18,962
LIABILITIES				
Accounts Payable	$ 1,197	$ 53,511	$ -	$ -
Due to Other Funds	-	-	-	-
Total Liabilities	1,197	53,511	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	3,440	1,466,161	167,158	18,962
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	3,440	1,466,161	167,158	18,962
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,637	$ 1,519,672	$ 167,158	$ 18,962

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking In-lieu	NOAA	Public Safety (COPS)	Park Bond Act
Special Revenue Funds						
$ 3,247	$ 49,878	$ 2,157,500	$ 559,328	$ 2,599	$ 182,528	$ 222
-	-	-	-	-	39,416	-
-	-	-	-	-	-	-
-	-	-	400	-	-	-
-	-	-	-	-	1,020	-
$ 3,247	$ 49,878	$ 2,157,500	$ 559,728	$ 2,599	$ 222,964	$ 222
$ -	$ -	$ -	$ -	$ -	$ 4,060	$ -
-	-	-	-	-	-	-
-	-	-	-	-	4,060	-
-	-	-	-	-	39,416	-
-	-	-	-	-	39,416	-
-	-	-	-	-	1,020	-
3,247	49,878	2,157,500	559,728	2,599	178,468	222
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,247	49,878	2,157,500	559,728	2,599	179,488	222
$ 3,247	$ 49,878	$ 2,157,500	$ 559,728	$ 2,599	$ 222,964	$ 222

Continued

City of St Helena
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2017

	Special Revenue Funds			
	Park Impact	Library Construction	Skate Park Lighting	Stabo Land Conservation
ASSETS				
Cash and Investments	$ 574,528	$ -	$ 1,171	$ 35,789
Receivables:				
Due from Other Governments	-	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	$ 574,528	$ -	$ 1,171	$ 35,789
LIABILITIES				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	574,528	-	1,171	35,789
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	574,528	-	1,171	35,789
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 574,528	$ -	$ 1,171	$ 35,789

Special Revenue Funds						
Tweed Library	Napa Valley Now	Fourth of July	Friends & Foundation	Murray Public Safety	CDBG	EPA Grant
$ 662,129	$ -	$ 20,754	$ 6,176	$ 41,926	$ -	$ 7,500
-	-	-	-	-	39,810	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,009	-	-	-
$ 662,129	$ -	$ 20,754	$ 7,185	$ 41,926	$ 39,810	$ 7,500
$ 9,026	$ -	$ 241	$ 1,739	$ -	$ -	$ -
-	4,746	-	-	-	40,013	-
9,026	4,746	241	1,739	-	40,013	-
-	-	-	-	-	39,810	-
-	-	-	-	-	39,810	-
-	-	-	1,009	-	-	-
653,103	-	20,513	4,437	41,926	-	-
-	-	-	-	-	-	-
-	(4,746)	-	-	-	(40,013)	7,500
653,103	(4,746)	20,513	5,446	41,926	(40,013)	7,500
$ 662,129	$ -	$ 20,754	$ 7,185	$ 41,926	$ 39,810	$ 7,500

Continued

City of St Helena
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2017

	Special Revenue Funds			
	BSCC Grant	TDA Grant	Dept of Homeland Security Grant	GVS Grant
ASSETS				
Cash and Investments	$ 9,577	$ -	$ -	$ 6,967
Receivables:				
Due from Other Governments	-	-	-	7,603
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	$ 9,577	$ -	$ -	$ 14,570
LIABILITIES				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	3,666	-
Total Liabilities	-	-	3,666	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	9,577	-	-	14,570
Assigned	-	-	-	-
Unassigned	-	-	(3,666)	-
Total Fund Balances	9,577	-	(3,666)	14,570
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 9,577	$ -	$ -	$ 14,570

Permanent Funds		Debt Service Funds		Capital Projects Funds			
Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St. Helena Drainage	Street Improvement	City-wide Capital Project Fund	Flood Control	Total Non-major Funds
$ 11,973	$ 23,760	$ 146,797	$ 28,881	$ 350,071	$ 683,754	$ 50,331	$ 9,211,965
-	-	164	-	-	-	-	86,993
-	-	-	-	-	-	-	1,433
-	-	-	-	-	-	-	61,733
-	-	-	-	-	-	-	2,029
$ 11,973	$ 23,760	$ 146,961	$ 28,881	$ 350,071	$ 683,754	$ 50,331	$ 9,364,153
$ -	$ -	$ -	$ -	$ 73,137	$ 3,879	$ -	$ 147,514
-	-	-	-	-	-	-	48,425
-	-	-	-	73,137	3,879	-	195,939
-	-	-	-	-	-	-	80,659
-	-	-	-	-	-	-	80,659
11,973	23,760	-	-	-	-	-	37,762
-	-	146,961	28,881	-	-	-	8,083,578
-	-	-	-	276,934	679,875	50,331	1,007,140
-	-	-	-	-	-	-	(40,925)
11,973	23,760	146,961	28,881	276,934	679,875	50,331	9,087,555
$ 11,973	$ 23,760	$ 146,961	$ 28,881	$ 350,071	$ 683,754	$ 50,331	$ 9,364,153

City of St. Helena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2017

	Special Revenue Funds			
	Civic Improvement Impact	Housing Impact	Public Safety Impact	CA Library Services Act
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Development Fees	61,769	-	41,192	-
Intergovernmental	-	-	-	-
Interest and Rents	3,808	172	2,041	101
Other Revenues	-	-	(594)	-
Total Revenues	65,577	172	42,639	101
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	754	-
Public Works	754	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	754	-	754	-
Excess (Deficiency) of Revenues Over Expenditures	64,823	172	41,885	101
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	64,823	172	41,885	101
Fund Balances, Beginning of Year	549,829	25,948	353,613	15,294
Fund Balances, End of Year	$ 614,652	$ 26,120	$ 395,498	$ 15,395

Parks and Recreation Facilities	Drainage Impact	Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103
Special Revenue Funds						
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	22,714	-	-	-	-	-
-	-	33,736	20,617	42,772	2,000	16,025
-	3,885	471	251	5,076	37	312
-	-	-	-	-	-	-
-	26,599	34,207	20,868	47,848	2,037	16,337
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	754	-	-	2,988	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	754	-	-	2,988	-	-
-	25,845	34,207	20,868	44,860	2,037	16,337
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	25,845	34,207	20,868	44,860	2,037	16,337
-	579,967	54,218	27,536	45,857	3,706	37,656
$ -	$ 605,812	$ 88,425	$ 48,404	$ 90,717	$ 5,743	$ 53,993

Continued

City of St. Helena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2017

	Special Revenue Funds			
	SB 1186 Fee	Affordable Housing	Emergency Flood Relief	Police Training Development
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Development Fees	-	235,122	-	-
Intergovernmental	-	-	-	-
Interest and Rents	32	10,213	1,098	143
Other Revenues	-	-	-	-
Total Revenues	32	245,335	1,098	143
EXPENDITURES				
Current:				
General Government	-	91,988	-	-
Public Safety	-	-	-	5,462
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	91,988	-	5,462
Excess (Deficiency) of Revenues Over Expenditures	32	153,347	1,098	(5,319)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	32	153,347	1,098	(5,319)
Fund Balances, Beginning of Year	3,408	1,312,814	166,060	24,281
Fund Balances, End of Year	$ 3,440	$ 1,466,161	$ 167,158	$ 18,962

	Special Revenue Funds						
	Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking In-lieu	NOAA	Public Safety (COPS)	Park Bond Act
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	71,784	600	-	-	-
	-	-	-	-	-	130,713	-
	41	451	13,923	3,672	17	1,126	-
	-	-	-	-	-	-	-
	41	451	85,707	4,272	17	131,839	-
	-	-	-	-	-	-	-
	-	7,179	-	-	-	94,252	-
	-	-	754	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	7,179	754	-	-	94,252	-
	41	(6,728)	84,953	4,272	17	37,587	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	41	(6,728)	84,953	4,272	17	37,587	-
	3,206	56,606	2,072,547	555,456	2,582	141,901	222
	$ 3,247	$ 49,878	$ 2,157,500	$ 559,728	$ 2,599	$ 179,488	$ 222

Continued

City of St. Helena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2017

	Special Revenue Funds			
	Park Impact	Library Construction	Skate Park Lighting	Stabo Land Conservation
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Development Fees	199,462	-	-	-
Intergovernmental	-	-	-	-
Interest and Rents	2,982	-	8	235
Other Revenues	-	-	-	-
Total Revenues	202,444	-	8	235
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	202,444	-	8	235
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	202,444	-	8	235
Fund Balances, Beginning of Year	372,084	-	1,163	35,554
Fund Balances, End of Year	$ 574,528	$ -	$ 1,171	$ 35,789

Special Revenue Funds

Tweed Library	Napa Valley Now	Fourth of July	Friends & Foundation	Murray Public Safety	CDBG	EPA Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	24,923
28,372	(31)	-	-	273	-	-
1,908	-	20,770	134,550	1,919	-	-
30,280	(31)	20,770	134,550	2,192	-	24,923
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,193	-	-	125,540	-	-	-
-	-	43,128	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,193	-	43,128	125,540	-	-	-
(41,913)	(31)	(22,358)	9,010	2,192	-	24,923
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(41,913)	(31)	(22,358)	9,010	2,192	-	24,923
695,016	(4,715)	42,871	(3,564)	39,734	(40,013)	(17,423)
$ 653,103	$ (4,746)	$ 20,513	$ 5,446	$ 41,926	$ (40,013)	$ 7,500

Continued

City of St. Helena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2017

	Special Revenue Funds			
	BSCC Grant	TDA Grant	Dept of Homeland Security Grant	GVS Grant
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Development Fees	-	-	-	-
Intergovernmental	-	107,278	-	14,570
Interest and Rents	63	-	-	-
Other Revenues	-	-	-	-
Total Revenues	63	107,278	-	14,570
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	3,666	-
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	3,666	-
Excess (Deficiency) of Revenues Over Expenditures	63	107,278	(3,666)	14,570
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	63	107,278	(3,666)	14,570
Fund Balances, Beginning of Year	9,514	(107,278)	-	-
Fund Balances, End of Year	$ 9,577	$ -	$ (3,666)	$ 14,570

Permanent Funds		Debt Service Funds		Capital Project Funds			
Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St. Helena Drainage	Street Improvement	City-wide Capital Project Fund	Flood Control	Total Non-major Funds
$ -	$ -	$ 2,390	$ -	$ -	$ -	$ -	$ 2,390
-	-	-	-	-	-	-	632,643
-	-	-	-	-	-	-	392,634
(141)	96	-	190	-	350	331	79,598
-	-	-	-	-	-	-	158,553
(141)	96	2,390	190	-	350	331	1,265,818
-	-	-	14,251	-	-	-	106,239
-	-	-	-	-	-	-	111,313
-	-	-	-	-	-	-	5,250
-	1,400	-	-	-	-	-	199,133
-	-	-	-	-	-	-	43,128
-	-	-	-	553,574	27,619	-	581,193
-	-	175,000	-	-	-	-	175,000
-	-	4,594	-	-	-	-	4,594
-	1,400	179,594	14,251	553,574	27,619	-	1,225,850
(141)	(1,304)	(177,204)	(14,061)	(553,574)	(27,269)	331	39,968
-	-	-	-	-	-	50,000	50,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	50,000	50,000
(141)	(1,304)	(177,204)	(14,061)	(553,574)	(27,269)	50,331	89,968
12,114	25,064	324,165	42,942	830,508	707,144	-	8,997,587
$ 11,973	$ 23,760	$ 146,961	$ 28,881	$ 276,934	$ 679,875	$ 50,331	$ 9,087,555

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Civic Improvement Impact Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 75,000	$ 61,769	$ (13,231)
Investment Earnings	1,200	3,808	2,608
Total Revenues	76,200	65,577	(10,623)
EXPENDITURES			
Current:			
Public Works	6,400	754	5,646
Total Expenditures	6,400	754	5,646
Excess (Deficiency) of Revenues over Expenditures	69,800	64,823	(4,977)
Net Change in Fund Balance	69,800	64,823	(4,977)
Fund Balance, Beginning of Year	549,829	549,829	-
Fund Balance, End of Year	$ 619,629	$ 614,652	$ (4,977)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Housing Impact Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ -	$ -	$ -
Interest and Rents	110	172	62
Total Revenues	110	172	62
EXPENDITURES			
Current:			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	110	172	62
Net Change in Fund Balance	110	172	62
Fund Balance, Beginning of Year	25,948	25,948	-
Fund Balance, End of Year	$ 26,058	$ 26,120	$ 62

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Safety Impact Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 30,000	$ 41,192	$ 11,192
Interest and Rents	750	2,041	1,291
Other Revenues	-	(594)	(594)
Total Revenues	30,750	42,639	11,889
EXPENDITURES			
Current:			
Public Safety	6,400	754	5,646
Total Expenditures	6,400	754	5,646
Excess (Deficiency) of Revenues over Expenditures	24,350	41,885	17,535
Net Change in Fund Balance	24,350	41,885	17,535
Fund Balance, Beginning of Year	353,613	353,613	-
Fund Balance, End of Year	$ 377,963	$ 395,498	$ 17,535

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - CA Library Services Act Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	101	101
Total Revenues	-	101	101
EXPENDITURES			
Current:			
Library	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	101	101
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	101	101
Fund Balance, Beginning of Year	15,294	15,294	-
Fund Balance, End of Year	$ 15,294	$ 15,395	$ 101

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Parks and Recreation Facilities Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ -	$ -	$ -
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Drainage Impact Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 75,000	$ 22,714	$ (52,286)
Interest and Rents	2,200	3,885	1,685
Total Revenues	77,200	26,599	(50,601)
EXPENDITURES			
Current:			
Public Works	6,400	754	5,646
Total Expenditures	6,400	754	5,646
Excess (Deficiency) of Revenues over Expenditures	70,800	25,845	(44,955)
Net Change in Fund Balance	70,800	25,845	(44,955)
Fund Balance, Beginning of Year	579,967	579,967	-
Fund Balance, End of Year	$ 650,767	$ 605,812	$ (44,955)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2105 Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 37,880	$ 33,736	$ (4,144)
Interest and Rents	100	471	371
Total Revenues	37,980	34,207	(3,773)
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	37,980	34,207	(3,773)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	37,980	34,207	(3,773)
Fund Balance, Beginning of Year	54,218	54,218	-
Fund Balance, End of Year	$ 92,198	$ 88,425	$ (3,773)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2106 Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 23,290	$ 20,617	$ (2,673)
Interest and Rents	110	251	141
Total Revenues	23,400	20,868	(2,532)
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	23,400	20,868	(2,532)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	23,400	20,868	(2,532)
Fund Balance, Beginning of Year	27,536	27,536	-
Fund Balance, End of Year	$ 50,936	$ 48,404	$ (2,532)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2107 Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 52,602	$ 42,772	$ (9,830)
Interest and Rents	4,100	5,076	976
Total Revenues	56,702	47,848	(8,854)
EXPENDITURES			
Current:			
Public Works	3,000	2,988	12
Total Expenditures	3,000	2,988	12
Excess (Deficiency) of Revenues over Expenditures	53,702	44,860	(8,842)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	53,702	44,860	(8,842)
Fund Balance, Beginning of Year	45,857	45,857	-
Fund Balance, End of Year	$ 99,559	$ 90,717	$ (8,842)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2107.5 Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 2,000	$ 2,000	$ -
Interest and Rents	30	37	7
Total Revenues	2,030	2,037	7
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	2,030	2,037	7
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	2,030	2,037	7
Fund Balance, Beginning of Year	3,706	3,706	-
Fund Balance, End of Year	$ 5,736	$ 5,743	$ 7

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2103 Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 14,305	$ 16,025	$ 1,720
Interest and Rents	100	312	212
Total Revenues	14,405	16,337	1,932
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	14,405	16,337	1,932
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	14,405	16,337	1,932
Fund Balance, Beginning of Year	37,656	37,656	-
Fund Balance, End of Year	$ 52,061	$ 53,993	$ 1,932

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - SB 1186 Fee Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 785	$ -	$ (785)
Interest and Rents	5	32	27
Other Revenues	35	-	(35)
Total Revenues	825	32	(793)
EXPENDITURES			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	825	32	(793)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	825	32	(793)
Fund Balance, Beginning of Year	3,408	3,408	-
Fund Balance, End of Year	$ 4,233	$ 3,440	$ (793)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Affordable Housing Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 250,000	$ 235,122	$ (14,878)
Interest and Rents	3,500	10,213	6,713
Other Revenues	-	-	-
Total Revenues	253,500	245,335	(8,165)
EXPENDITURES			
Current:			
General Government	92,560	91,988	572
Total Expenditures	92,560	91,988	572
Excess (Deficiency) of Revenues over Expenditures	160,940	153,347	(7,593)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	160,940	153,347	(7,593)
Fund Balance, Beginning of Year	1,312,814	1,312,814	-
Fund Balance, End of Year	$ 1,473,754	$ 1,466,161	$ (7,593)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Emergency Flood Relief Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	480	1,098	618
Total Revenues	480	1,098	618
EXPENDITURES			
Current:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	480	1,098	618
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	480	1,098	618
Fund Balance, Beginning of Year	166,060	166,060	-
Fund Balance, End of Year	$ 166,540	$ 167,158	$ 618

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Police Training Development Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 9,000	$ -	$ (9,000)
Interest and Rents	50	143	93
Total Revenues	9,050	143	(8,907)
EXPENDITURES			
Current:			
Public Safety	6,000	5,462	538
Total Expenditures	6,000	5,462	538
Excess (Deficiency) of Revenues over Expenditures	3,050	(5,319)	(8,369)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	3,050	(5,319)	(8,369)
Fund Balance, Beginning of Year	24,281	24,281	-
Fund Balance, End of Year	$ 27,331	$ 18,962	$ (8,369)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Library Foundation Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ -	$ 41	$ 41
Other Revenues	-	-	-
Total Revenues	-	41	41
EXPENDITURES			
Current:			
Library	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	41	41
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	41	41
Fund Balance, Beginning of Year	3,206	3,206	-
Fund Balance, End of Year	$ 3,206	$ 3,247	$ 41

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Asset Forfeiture Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	20	451	431
Total Revenues	20	451	431
EXPENDITURES			
Current:			
Public Safety	7,334	7,179	155
Total Expenditures	7,334	7,179	155
Excess (Deficiency) of Revenues over Expenditures	(7,314)	(6,728)	586
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(7,314)	(6,728)	586
Fund Balance, Beginning of Year	56,606	56,606	-
Fund Balance, End of Year	$ 49,292	$ 49,878	$ 586

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Traffic Mitigation Impact Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 315,000	$ 71,784	$ (243,216)
Interest and Rents	5,000	13,923	8,923
Total Revenues	320,000	85,707	(234,293)
EXPENDITURES			
Current:			
Public Works	6,400	754	5,646
Total Expenditures	6,400	754	5,646
Excess (Deficiency) of Revenues over Expenditures	313,600	84,953	(228,647)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(2,766)	-	2,766
Total Other Financing Sources (Uses)	(2,766)	-	2,766
Net Change in Fund Balance	310,834	84,953	(225,881)
Fund Balance, Beginning of Year	2,072,547	2,072,547	-
Fund Balance, End of Year	$ 2,383,381	$ 2,157,500	$ (225,881)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Parking In-lieu Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 1,200	$ 600	$ (600)
Interest and Rents	2,400	3,672	1,272
Total Revenues	3,600	4,272	672
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	3,600	4,272	672
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	3,600	4,272	672
Fund Balance, Beginning of Year	555,456	555,456	-
Fund Balance, End of Year	$ 559,056	$ 559,728	$ 672

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - NOAA Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	11	17	6
Total Revenues	11	17	6
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	11	17	6
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	11	17	6
Fund Balance, Beginning of Year	2,582	2,582	-
Fund Balance, End of Year	$ 2,593	$ 2,599	$ 6

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Safety (COPS) Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 100,000	$ 130,713	$ 30,713
Interest and Rents	350	1,126	776
Other Revenues	843	-	(843)
Total Revenues	101,193	131,839	30,646
EXPENDITURES			
Current:			
Public Safety	132,643	94,252	38,391
Total Expenditures	132,643	94,252	38,391
Excess (Deficiency) of Revenues over Expenditures	(31,450)	37,587	69,037
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(31,450)	37,587	69,037
Fund Balance, Beginning of Year	141,901	141,901	-
Fund Balance, End of Year	$ 110,451	$ 179,488	$ 69,037

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Bond Act Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	222	222	-
Fund Balance, End of Year	$ 222	$ 222	$ -

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Impact Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	$ 150,000	$ 199,462	$ 49,462
Interest and Rents	1,000	2,982	1,982
Total Revenues	151,000	202,444	51,444
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	151,000	202,444	51,444
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	151,000	202,444	51,444
Fund Balance, Beginning of Year	372,084	372,084	-
Fund Balance, End of Year	$ 523,084	$ 574,528	$ 51,444

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Library Construction Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Library	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Skate Park Lighting Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ 5	$ 8	$ 3
Other Revenues	-	-	-
Total Revenues	5	8	3
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	5	8	3
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	5	8	3
Fund Balance, Beginning of Year	1,163	1,163	-
Fund Balance, End of Year	$ 1,168	$ 1,171	$ 3

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Stabo Land Conservation Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ 150	$ 235	$ 85
Other Revenues	-	-	-
Total Revenues	150	235	85
EXPENDITURES			
Current:			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	150	235	85
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	150	235	85
Fund Balance, Beginning of Year	35,554	35,554	-
Fund Balance, End of Year	$ 35,704	$ 35,789	$ 85

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tweed Library Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ 49,000	$ 28,372	$ (20,628)
Other Revenues	-	1,908	1,908
Total Revenues	49,000	30,280	(18,720)
EXPENDITURES			
Current:			
Library	81,716	72,193	9,523
Total Expenditures	81,716	72,193	9,523
Excess (Deficiency) of Revenues over Expenditures	(32,716)	(41,913)	(9,197)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(32,716)	(41,913)	(9,197)
Fund Balance, Beginning of Year	695,016	695,016	-
Fund Balance, End of Year	$ 662,300	$ 653,103	$ (9,197)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Napa Valley Now Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ -	$ (31)	$ (31)
Other Revenues	-	-	-
Total Revenues	-	(31)	(31)
EXPENDITURES			
Current:			
Library	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	(31)	(31)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(31)	(31)
Fund Balance, Beginning of Year	(4,715)	(4,715)	-
Fund Balance, End of Year	$ (4,715)	$ (4,746)	$ (31)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Fourth of July Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ -	$ -	$ -
Other Revenues	48,500	20,770	(27,730)
Total Revenues	48,500	20,770	(27,730)
EXPENDITURES			
Current:			
Parks and Recreation	45,300	43,128	2,172
Total Expenditures	45,300	43,128	2,172
Excess (Deficiency) of Revenues over Expenditures	3,200	(22,358)	(25,558)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	3,200	(22,358)	(25,558)
Fund Balance, Beginning of Year	42,871	42,871	-
Fund Balance, End of Year	$ 46,071	$ 20,513	$ (25,558)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Friends & Foundation Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ -	$ -	$ -
Other Revenues	134,550	134,550	-
Total Revenues	134,550	134,550	-
EXPENDITURES			
Current:			
Library	134,996	125,540	9,456
Total Expenditures	134,996	125,540	9,456
Excess (Deficiency) of Revenues over Expenditures	(446)	9,010	9,456
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(446)	9,010	9,456
Fund Balance, Beginning of Year	(3,564)	(3,564)	-
Fund Balance, End of Year	$ (4,010)	$ 5,446	$ 9,456

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Murray Public Safety Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ 160	$ 273	$ 113
Other Revenues	1,500	1,919	419
Total Revenues	1,660	2,192	532
EXPENDITURES			
Current:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	1,660	2,192	532
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,660	2,192	532
Fund Balance, Beginning of Year	39,734	39,734	-
Fund Balance, End of Year	$ 41,394	$ 41,926	$ 532

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - CDBG Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Other Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(40,013)	(40,013)	-
Fund Balance, End of Year	$ (40,013)	$ (40,013)	$ -

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - EPA Grant Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 24,923	$ 24,923
Other Revenues	-	-	-
Total Revenues	-	24,923	24,923
EXPENDITURES			
Current:			
Public Works	48,364	-	48,364
Total Expenditures	48,364	-	48,364
Excess (Deficiency) of Revenues over Expenditures	(48,364)	24,923	73,287
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(48,364)	24,923	73,287
Fund Balance, Beginning of Year	(17,423)	(17,423)	-
Fund Balance, End of Year	$ (65,787)	$ 7,500	$ 73,287

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - BSCC Grant Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	63	63
Total Revenues	-	63	63
EXPENDITURES			
Current:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	63	63
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	63	63
Fund Balance, Beginning of Year	9,514	9,514	-
Fund Balance, End of Year	$ 9,514	$ 9,577	$ 63

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - TDA Grant Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 107,278	$ 107,278
Interest and Rents	-	-	-
Total Revenues	-	107,278	107,278
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	107,278	107,278
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	107,278	107,278
Fund Balance, Beginning of Year	(107,278)	(107,278)	-
Fund Balance, End of Year	$ (107,278)	$ -	$ 107,278

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Dept of Homeland Security Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Public Safety	-	3,666	(3,666)
Total Expenditures	-	3,666	(3,666)
Excess (Deficiency) of Revenues over Expenditures	-	(3,666)	(3,666)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(3,666)	(3,666)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (3,666)	$ (3,666)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - GVS Grant Special Revenue Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 14,570	$ 14,570
Interest and Rents	-	-	-
Total Revenues	-	14,570	14,570
EXPENDITURES			
Current:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	14,570	14,570
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	14,570	14,570
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ 14,570	$ 14,570

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Ryan Library Trust Permanent Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ 750	$ (141)	$ (891)
Other Revenues	-	-	-
Total Revenues	750	(141)	(891)
EXPENDITURES			
Current:			
Library	7,000	-	7,000
Total Expenditures	7,000	-	7,000
Excess (Deficiency) of Revenues over Expenditures	(6,250)	(141)	6,109
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(6,250)	(141)	6,109
Fund Balance, Beginning of Year	12,114	12,114	-
Fund Balance, End of Year	$ 5,864	$ 11,973	$ 6,109

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Martin Library Trust Permanent Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	$ 950	$ 96	$ (854)
Other Revenues	-	-	-
Total Revenues	950	96	(854)
EXPENDITURES			
Current:			
Library	1,400	1,400	-
Total Expenditures	1,400	1,400	-
Excess (Deficiency) of Revenues over Expenditures	(450)	(1,304)	(854)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(450)	(1,304)	(854)
Fund Balance, Beginning of Year	25,064	25,064	-
Fund Balance, End of Year	$ 24,614	$ 23,760	$ (854)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - 1996 GO Bonds Debt Service Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Property Taxes	$ -	$ 2,390	$ 2,390
Investment Earnings	-	-	-
Total Revenues	-	2,390	2,390
EXPENDITURES			
Debt Service:			
Principal	175,000	175,000	-
Interest	4,594	4,594	-
Total Expenditures	179,594	179,594	-
Excess (Deficiency) of Revenues over Expenditures	(179,594)	(177,204)	2,390
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(179,594)	(177,204)	2,390
Fund Balance, Beginning of Year	324,165	324,165	-
Fund Balance, End of Year	$ 144,571	$ 146,961	$ 2,390

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - South St. Helena Drainage Debt Service Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Investment Earnings	$ 120	$ 190	$ 70
Total Revenues	120	190	70
EXPENDITURES			
Current:			
General Government	-	14,251	(14,251)
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	-	14,251	(14,251)
Excess (Deficiency) of Revenues over Expenditures	120	(14,061)	(14,181)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	120	(14,061)	(14,181)
Fund Balance, Beginning of Year	42,942	42,942	-
Fund Balance, End of Year	$ 43,062	$ 28,881	$ (14,181)

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Street Improvement Capital Projects Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Capital Outlay	946,231	553,574	392,657
Total Expenditures	946,231	553,574	392,657
Excess (Deficiency) of Revenues over Expenditures	(946,231)	(553,574)	392,657
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(946,231)	(553,574)	392,657
Fund Balance, Beginning of Year	830,508	830,508	-
Fund Balance, End of Year	$ (115,723)	$ 276,934	$ 392,657

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City-wide Capital Projects Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	350	350
Total Revenues	-	350	350
EXPENDITURES			
Capital Outlay	369,099	27,619	341,480
Total Expenditures	369,099	27,619	341,480
Excess (Deficiency) of Revenues over Expenditures	(369,099)	(27,269)	341,830
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(369,099)	(27,269)	341,830
Fund Balance, Beginning of Year	707,144	707,144	-
Fund Balance, End of Year	$ 338,045	$ 679,875	$ 341,830

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Flood Control Capital Projects Fund
Year Ended June 30, 2017

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest and Rents	-	331	331
Total Revenues	-	331	331
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	331	331
OTHER FINANCING SOURCES (USES)			
Transfers In	-	50,000	50,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	50,000	50,000
Net Change in Fund Balance	-	50,331	50,331
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ 50,331	$ 50,331

III. Statistical Section

This part of the City of St. Helena's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Financial Trends	**Schedules 1 - 4**

These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

Revenue Capacity	**Schedules 5 - 17**

These schedules contain information to help assess the City's most significant local revenue source.

Debt Capacity	**Schedules 18 - 20**

These schedules present information to help assess the affordability of the City's current levels of outstanding debt and the city's ability to issue additional debt in the future.

Demographic and Economic Information	**Schedules 21 - 22**

These schedules offer demographic and economic indicators to help understand the environment within which the City's financial activities take place.

Operating Information	**Schedules 23 - 25**

These schedules contain service and infrastructure data to help understand how the information in the City's financial report relates to services the City provides and the activities it performs.

City of St. Helena, *California*

Schedule 1
City of St. Helena
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
Net investment in capital assets	$ 22,387,618	$ 25,544,695	$ 29,135,922	$ 29,581,594	$ 30,955,820	$ 30,420,740	$ 30,865,589	$ 30,207,174	$ 29,384,192	$ 29,888,053
Restricted	10,423,255	7,127,220	4,595,629	5,469,078	5,525,865	6,362,224	6,401,635	8,818,700	8,818,700	8,818,700
Unrestricted	6,950,389	5,997,520	3,728,140	4,172,275	6,604,387	5,395,808	3,874,423	(4,366,600)	(1,391,005)	(517,672)
Total governmental activities net assets	$ 39,761,262	$ 38,669,435	$ 37,459,691	$ 39,222,947	$ 43,086,072	$ 42,178,772	$ 41,141,647	$ 34,659,274	$ 36,811,887	$ 38,189,081
Business-type activities:										
Net investment in capital assets	$ 15,937,309	$ 15,993,614	$ 14,303,220	$ 14,217,750	$ 13,877,858	$ 12,466,165	$ 13,866,596	$ 9,201,274	$ 8,360,497	$ 7,702,917
Invested in capital assets										
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	4,990,022	4,406,032	5,067,021	4,494,724	5,683,020	7,868,525	7,690,603	9,521,379	8,879,619	9,001,224
Total business-type activities	$ 20,927,331	$ 20,399,646	$ 19,370,241	$ 18,712,474	$ 19,560,878	$ 20,334,690	$ 21,557,199	$ 18,722,653	$ 17,240,116	$ 16,704,141
Primary government (City wide totals)										
Net investment in capital assets	$ 38,324,927	$ 41,538,309	$ 43,439,142	$ 43,799,344	$ 44,833,678	$ 42,886,905	$ 44,732,185	$ 39,408,448	$ 37,744,689	$ 37,590,970
Invested in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	10,423,255	7,127,220	4,595,629	5,469,078	5,525,865	6,362,224	6,401,635	8,818,700	8,818,700	8,818,700
Unrestricted	11,940,411	10,403,552	8,795,161	8,666,999	12,287,407	13,264,333	11,565,026	5,154,779	7,488,614	8,483,552
Total primary government net assets	$ 60,688,593	$ 59,069,081	$ 56,829,932	$ 57,935,421	$ 62,646,950	$ 62,513,462	$ 62,698,846	$ 53,381,927	$ 54,052,003	$ 54,893,222

Source: St. Helena Finance Department

Schedule 2
City of St. Helena
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
Governmental activities:										
General government	$ 3,067,145	$ 2,569,567	$ 2,657,262	$ 3,236,915	$ 2,851,444	$ 2,477,918	$ 2,750,208	$ 2,636,016	$ 2,603,269	$ 2,923,149
Planning & Building*	-	-	-	-	-	-	-	671,178	823,484	898,802
Public Safety	3,955,809	3,857,814	3,593,858	3,740,461	3,934,832	3,452,854	4,735,046	3,892,686	3,524,157	4,078,514
Public Works	2,676,579	3,779,313	1,442,207	1,302,285	1,168,558	2,485,969	4,167,488	2,161,735	2,381,609	2,197,230
Library	1,120,212	1,252,074	1,193,312	1,218,068	1,173,107	1,272,210	1,373,625	1,458,163	1,159,292	1,127,584
Parks and Recreation	917,698	1,072,860	1,000,883	945,988	1,015,932	448,933	433,768	539,604	673,016	738,710
Housing	-	-	-	-	-	38,741	36,890	-	-	-
Interest on long-term debt	219,422	213,369	247,195	256,018	237,038	264,479	205,681	217,307	176,793	151,966
Total governmental activities expenses	11,956,865	12,744,997	10,134,717	10,699,735	10,380,911	10,441,104	13,702,706	11,576,689	11,341,620	12,115,955
Business-type activities:										
Water	3,049,295	3,675,185	3,915,135	3,527,094	4,217,989	4,073,647	4,264,063	4,582,241	5,120,033	5,374,841
Wastewater	1,083,192	1,568,898	1,625,707	1,860,158	1,795,970	1,803,054	1,885,231	2,306,771	2,802,381	2,481,118
Total business-type activities expenses	4,132,487	5,244,083	5,540,842	5,387,252	6,013,959	5,876,701	6,149,294	6,889,012	7,922,414	7,855,959
Total City government expenses	$ 16,089,352	$ 17,989,080	$ 15,675,559	$ 16,086,987	$ 16,394,870	$ 16,317,805	$ 19,852,000	$ 18,465,701	$ 19,264,034	$ 19,971,914
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	$ 1,116,546	$ 1,085,028	$ 826,369	$ 647,589	$ 1,143,476	$ 1,023,712	$ 1,051,247	$ 208,741	$ 186,144	$ 204,440
Planning & Building*	-	-	-	-	-	-	-	619,700	813,844	896,681
Public Safety	683,937	1,170,294	396,436	345,962	509,084	400,140	800,720	128,094	167,426	160,351
Public Works	-	-	-	-	-	53,750	45,965	76,883	59,787	67,582
Library	17,278	20,238	20,292	18,888	23,164	17,403	15,420	46,576	66,835	38,608
Parks and Recreation	128,852	149,814	151,228	207,228	175,624	153,581	268,360	164,986	210,601	212,506
Housing	-	-	-	-	-	-	903,560	-	-	-
Operating grants and contributions	1,479,634	640,201	561,208	819,256	510,624	710,627	571,600	1,335,269	1,110,781	855,488
Capital grants and contributions	1,620,409	1,010,693	2,013,168	2,627,994	4,555,936	250,000	89,943	1,058,267	752,771	672,934
Total governmental activities program revenues	5,046,656	4,076,268	3,968,701	4,666,917	6,917,908	2,609,213	3,746,815	3,638,516	3,368,189	3,108,590
Business-type activities:										
Charges for services:										
Water	2,916,219	3,174,267	2,889,107	3,118,054	4,360,227	4,776,875	4,921,376	4,326,980	4,162,394	4,582,286
Wastewater	1,378,826	1,371,394	1,493,773	1,626,692	2,017,899	2,072,169	2,158,387	2,240,864	2,820,908	2,423,975
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	328,254	170,737	128,557	284,269	539,716	267,464	292,040	172,589	96,277	72,867
Total business-type activities programs revenues	4,623,299	4,716,398	4,511,437	5,029,015	6,917,842	7,116,508	7,371,803	6,740,433	7,079,579	7,079,128
Total City government program revenues	$ 9,669,955	$ 8,792,666	$ 8,480,138	$ 9,695,932	$ 13,835,750	$ 9,725,721	$ 11,118,618	$ 10,378,949	$ 10,447,768	$ 10,187,718
Net(Expense)Revenue:										
Governmental activities	$ (6,910,209)	$ (8,668,729)	$ (6,166,016)	$ (6,032,818)	$ (3,463,003)	$ (7,831,891)	$ (9,955,891)	$ (7,938,173)	$ (7,973,431)	$ 9,007,365
Business-type activities	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807	1,222,509	(148,579)	(842,835)	776,831
Total City government	$ (6,419,397)	$ (9,196,414)	$ (7,195,421)	$ (6,391,055)	$ (2,559,120)	$ (6,592,084)	$ (8,733,382)	$ (8,086,752)	$ (8,816,266)	$ 9,784,196
General Revenues and Other Changes in in Net Assets:										
Governmental activities:										
Taxes:										
Property taxes	$ 2,529,620	$ 2,577,207	$ 3,085,222	$ 2,906,026	$ 3,454,803	$ 3,561,932	$ 3,843,026	$ 4,172,204	$ 4,218,273	$ 4,404,001
Sales taxes	2,703,033	2,607,908	2,131,229	2,073,118	2,130,561	2,386,053	2,594,935	2,714,310	3,090,695	3,421,091
Transient occupancy taxes	1,560,398	1,309,913	1,193,860	1,465,172	1,535,388	1,612,399	1,732,607	1,870,180	2,048,832	2,336,237
Motor vehicle in lieu taxes	456,979	477,893	502,720	503,283	-	-	-	2,476	2,447	4,391
Other taxes	482,722	508,908	480,916	520,115	675,884	687,073	734,230	353,205	381,923	377,285
Other general revenues	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	291,911	94,803	69,680	28,830	25,347	18,244	13,968	22,912	52,288	(39,655)
Transfers	-	-	-	-	55,479	-	-	-	-	(144,756)
Special item	-	-	-	-	(551,334)	(1,284,079)	-	-	-	-
Miscellaneous	-	-	(2,507,355)	-	-		-	43,979	49,256	25,965
Total governmental activities	8,024,663	7,576,632	4,956,272	7,496,544	7,326,128	6,981,622	8,918,766	9,179,266	9,843,714	10,384,559
Business-type activities										
Property Taxes	35	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-	135,310	96,100
Transfers	-	-	-	-	-	-	-	-	-	144,756
special Item	700,000	-	-	-	-	-	-	-	-	-
Total business-type activities	700,035	-	-	-	-	-	-	-	135,310	240,856
Total City government	$ 8,724,698	$ 7,576,632	$ 4,956,272	$ 7,496,544	$ 7,326,128	$ 6,981,622	$ 8,918,766	$ 9,179,266	$ 9,979,024	$ 10,625,415
Change in net assets:										
Governmental activities	$ 1,114,454	$ (1,092,097)	$ (1,209,744)	$ 1,463,726	$ 3,863,125	$ (850,269)	$ (1,037,125)	$ 1,241,093	$ 1,870,283	$ 19,391,924
Business-type activities	1,190,847	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807	1,222,509	(148,579)	(707,525)	1,017,687
Total City government	$ 2,305,301	$ (1,619,782)	$ (2,239,149)	$ 1,105,489	$ 4,767,008	$ 389,538	$ 185,384	$ 1,092,514	$ 1,162,758	$ 20,409,611

**Categories have changed from the 2014 CAFR forward. Development Fees and Planning and Building were previously included in the other categories and are now shown separately.*

Source: St. Helena Finance Department

Schedule 3
City of St. Helena
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017
General Fund						
Nonspendable	$ 496,936	$ 291,921	$ -	$ 720,260	$ 698,032	$ 567,609
Restricted	-	-	-	209,993	296,579	436,527
Committed	540,080	-	-	-	-	-
Assigned	-	1,973,795	1,973,795	66,740	171,934	219,240
Unassigned	3,233,439	2,265,437	1,291,889	2,270,078	3,285,963	4,344,086
Total general fund	$ 4,270,455	$ 4,531,153	$ 3,265,684	$ 3,267,071	$ 4,452,508	$ 5,567,462
All other governmental funds						
Debt Service						
Restricted	41,320	$ 128,059	$ 399,328	$ -	$ -	$ -
Assigned	-	-	-	-	-	-
Measure A Fund	-					
Nonspendable	-	-	-	-	-	-
Restricted	-	967,676	(1,656,537)	-	-	-
Committed	2,141,875	-	-	-	-	-
Assigned	-	-	-	-	-	-
All Other Governmental Funds						
Nonspendable	231,045	203,336	51,453	230,892	256,822	37,762
Restricted	5,285,532	5,231,347	5,914,432	6,716,849	7,268,878	8,083,578
Committed	763,454	-	-	-	-	-
Assigned	-	1,172,856	971,929	1,667,191	1,537,652	1,007,140
Unassigned	394	(182,227)	-	(6,225)	(65,765)	(40,925)
Total all other governmental funds	$ 8,463,620	$ 7,521,047	$ 5,680,605	$ 8,608,707	$ 8,997,587	$ 9,087,555
Total fund balances	$ 12,734,075	$ 12,052,200	$ 8,946,289	$ 11,875,778	$ 13,450,095	$ 14,655,017

	General Fund			Other Major Funds							All Other Governmental Funds					
												Unreserved, reported in				
Fiscal Year	Reserved	Unreserved	Total General Fund	Dr. Wood Library Fund Unreserved***	Measure A Fund Reserved	Measure A Fund Unreserved	Total Measure A* Fund	City Capital Projects** Reserved	City Capital Projects Unreserved	Total City Capital Projects Fund**	Reserved	Special Revenue	Capital Projects	Debt Service	Permanent Funds	Total
2011	$ 2,305,785	$ 1,464,031	$ 3,769,816	$ -	$ 626,169	$ -	$ 626,169	$ 3,211,687	$ -	$ 3,211,687	$ 2,593,485	$ (5,031)	$ -	$ 28,007	$ -	$ 2,616,461
2010	$ 368,990	$ 3,403,525	$ 3,772,515	$ 318,375	$ -	$ -	$ -	$ 240,094	$ 246,647	$ 486,741	$ 375,167	$ 4,108,932	$ 983	$ 27,727	$ 155,417	$ 4,668,226
2009	$ 577,847	$ 4,679,199	$ 5,257,046	$ 3,680,664	$ -	$ -	$ -	$ 1,123,327	$ 88,707	$ 1,212,034	$ 1,409,262	$ 2,300,360	$ 968	$ 27,302	$ 154,270	$ 3,892,162
2008	$ 608,423	$ 5,042,769	$ 5,651,192	$ 3,884,614	$ 1,617,740	$ 431,831	$ 2,049,571	$ 649,938	$ 884,320	$ 1,534,258	$ 280,657	$ 4,394,992	$ 942	$ 26,585	$ 140,703	$ 4,843,879

Source: St. Helena Finance Department

* Measure A became a major fund in 2006.
** Capital Projects became a major fund in 2010 (The fund was established in 2006)
Note: The City implemented GASB statement number 54 in the 2011 fiscal year. The information in this schedule is therefore set forth prospectively from the year of implementation.

Schedule 4
City of St. Helena
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified acrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:										
Taxes	$ 7,113,569	$ 6,839,759	$ 6,730,266	$ 6,795,236	$ 7,619,928	$ 8,080,108	$ 8,904,798	$ 8,940,909	$ 9,454,317	$ 10,051,245
Licenses and permits	338,099	352,068	292,331	293,842	421,463	437,638	312,156	800,588	1,008,260	1,040,863
Development Fees*	-	-	-	-	-	-	-	1,060,058	742,170	653,443
Fines and forfeits	93,352	96,782	77,774	52,396	70,658	72,300	97,115	112,156	126,299	146,673
Interest	791,067	549,989	276,969	232,061	256,381	238,676	242,663	279,934	315,848	225,898
Intergovernmental	3,469,715	2,542,470	3,181,204	3,799,934	5,004,955	504,042	518,489	615,462	670,157	623,163
Charges for services	885,586	1,063,581	730,216	672,257	1,147,925	868,314	2,190,308	247,249	315,199	326,345
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenues	379,931	282,470	143,568	317,735	218,581	571,137	496,697	761,426	289,348	363,889
Sale of property										
Total revenues	13,071,319	11,727,119	11,432,328	12,163,461	14,739,891	10,772,215	12,762,226	12,817,782	12,921,598	13,431,519
Expenditures:										
General government	2,845,132	2,315,130	2,379,115	2,503,895	2,505,446	2,205,031	2,510,724	2,452,955	2,347,335	2,722,957
Planning & Building*	-	-	-	-	-	-	-	671,178	823,484	898,802
Public safety	3,223,375	3,088,356	3,179,321	2,969,839	3,187,866	3,317,210	3,466,297	3,829,190	3,707,047	3,788,145
Library	1,047,284	1,119,899	1,116,837	1,102,902	1,078,055	1,180,748	1,278,975	1,361,873	1,054,410	1,023,108
Parks and recreation	856,944	996,499	1,015,444	874,084	935,642	317,941	342,126	401,968	523,099	589,374
Public works	1,996,566	3,747,828	900,710	355,901	1,501,977	1,883,114	1,669,201	1,551,932	1,717,394	1,535,588
Capital outlay	1,594,311	6,568,271	7,954,354	5,043,204	327,423	1,312,778	1,406,942	720,458	172,439	581,193
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-	-
Principal	384,545	403,163	458,700	534,878	687,252	682,329	725,555	735,376	760,051	780,065
Interest	222,171	191,947	201,946	223,996	256,731	264,406	232,896	210,547	187,160	162,609
Intergovernmental							1,901,700	-	-	-
Total expenditures	12,170,328	18,431,093	17,206,427	13,608,699	10,480,392	11,163,557	13,534,416	11,935,477	11,292,419	12,081,841
Excess of revenues over(under) expenditures	900,991	(6,703,974)	(5,774,099)	(1,445,238)	4,259,499	(391,342)	(772,190)	882,305	1,629,179	1,349,678
Other Financing Sources(Uses)										
Proceeds from borrowing	-	2,782,366	3,485,405	2,832,229	-	-	-	-	-	-
Transfers in	3,175,627	3,246,943	3,063,947	973,935	985,626	2,280,063	3,036,547	1,162,481	2,766	576,805
Transfers out	(3,175,627)	(3,246,943)	(3,063,947)	(1,051,074)	(995,285)	(2,280,063)	(3,713,731)	(1,300,581)	(2,766)	(721,561)
Total other financing sources(uses)	-	2,782,366	3,485,405	2,755,090	(9,659)	-	(677,184)	(138,100)	-	(144,756)
Special Item										
Foregiveness of indebtedness	-	-	-	-	(1,651,834)	-	-	-	-	-
Net change in fund balances	$ 900,991	$ (3,921,608)	$ (2,288,694)	$ 1,309,852	$ 2,598,006	$ (391,342)	$ (1,449,374)	$ 744,205	$ 1,629,179	$ 1,204,922
Debt service as a percentage of expenditures	9.0%	3.5%	6.0%	12.0%	13.9%	8.8%	7.8%	8.1%	8.4%	8.0%

**Categories have changed from the 2014 CAFR to the 2015 CAFR. Development Fees and Planning and Building were previously included in the other categories and are now shown separately.*

Source: St. Helena Finance Department

Schedule 5
City of St. Helena
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(In thousands of dollars)

	Assessed Taxable Values				Estimated	Assessed Value
Fiscal Year	Real Property	Personal Property	Totals	Total Direct Tax Rate	Actual Taxable Value	as a Percentage of Actual Value
2007-2008	1,427,513	75,950	1,503,463	1.00%	3,677,283	40.89%
2008-2009	1,530,637	69,997	1,600,634	1.00%	3,926,588	40.76%
2009-2010	1,605,402	86,408	1,691,810	1.00%	4,136,945	40.90%
2010-2011	1,613,048	74,155	1,687,203	1.00%	4,138,556	40.77%
2011-2012	1,651,354	78,586	1,729,940	1.00%	4,240,651	40.79%
2012-2013	1,695,701	74,401	1,770,102	1.00%	4,345,539	40.73%
2013-2014	1,858,565	74,771	1,933,336	1.00%	4,753,228	40.67%
2014-2015	1,878,049	91,624	1,969,673	1.00%	4,826,014	40.81%
2015-2016	1,988,547	80,112	2,068,659	1.00%	5,085,813	40.68%
2016-2017	2,156,770	72,093	2,228,863	1.00%	5,494,915	40.56%

Source: Napa County Auditor-Controller

Note: Property in Napa County is assessed at market value in the year in which the property is exchanged pursuant to a sale. In years thereafter, the assessed value is increased by two percent as required by state law. Based upon the frequency of property exchanges, assessed value is estimated to be about 40 percent of actual value for real property and about 70 percent for personal property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per $100 of assessed values.

Schedule 6
City of St. Helena
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rates per $100 of assessed value)

	City Direct Rate			Overlapping Rates	
Fiscal Year	Basic Rate	General Obligation Debt Rate	Total	School Districts	Special Districts
2007-2008	1.00%	0.0102%	1.010%	0.04920%	0.00%
2008-2009	1.00%	0.0077%	1.008%	0.04830%	0.00%
2009-2010	1.00%	0.0077%	1.008%	0.05080%	0.00%
2010-2011	1.00%	0.0077%	1.008%	0.04140%	0.00%
2011-2012	1.00%	0.0124%	1.012%	0.05000%	0.00%
2012-2013	1.00%	0.0124%	1.012%	0.04990%	0.00%
2013-2014	1.00%	0.0124%	1.012%	0.07440%	0.00%
2014-2015	1.00%	0.0105%	1.011%	0.07200%	0.00%
2015-2016	1.00%	0.0020%	1.002%	0.06920%	0.00%
2016-2017	1.00%	0.0000%	1.000%	0.06320%	0.00%

Source: County of Napa

Note: The City's direct property tax rates can only be changed with specific voter approval.

Schedule 7
City of St. Helena
Principal Property Tax Payers - Top Ten Payers
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2017

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 118,033	1	5.30%
Sutter Home	58,682	2	2.63%
C Mondavi and Sons	38,827	3	1.74%
Palmer City-Core	36,434	4	1.63%
Spring Moutain Hotel LLC	29,173	5	1.31%
Realty Income Properties	24,721	6	1.11%
Schoendorf, Joseph & Nancy	21,263	7	0.95%
Castellucci Antonio & Rita TR	14,087	8	0.63%
Safeway Inc	13,043	9	0.59%
Stotesbery, Patrick	11,166	10	0.50%
Total	$ 365,429		16.40%

2016

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 113,937	1	5.51%
Sutter Home	57,620	2	2.79%
C Mondavi and Sons	31,672	3	1.53%
Palmer City-Core	36,099	4	1.75%
Realty Income Properties	24,351	5	1.18%
Schoendorf, Joseph & Nancy	20,846	6	1.01%
Spring Moutain Hotel LLC	15,327	7	0.74%
Safeway Inc	12,885	8	0.62%
Stotesbery, Patrick	10,947	9	0.53%
LMR Property Acquisition	9,000	10	0.44%
Total	$ 332,684		16.08%

2015

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 97,352	1	4.97%
Sutter Home	60,972	2	3.11%
Schoendorf, Joseph & Nancy	38,963	3	1.99%
C Mondavi and Sons	29,517	4	1.51%
Palmer City-Core	23,295	5	1.19%
Realty Income Properties	22,917	6	1.17%
Stotesbery, Patrick	10,283	7	0.52%
Novak, Mary	10,127	8	0.52%
Spring Moutain Hotel LLC	9,648	9	0.49%
Wine Service Cooperative	8,350	10	0.43%
Total	$ 311,424		15.89%

2014

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Schoendorf, Joseph & Nancy	$ 103,944	1	5.59%
Beringer	97,875	2	5.27%
Sutter Home	59,100	3	3.18%
C Mondavi and Sons	25,756	4	1.39%
Not Another Winery LLC	25,600	5	1.38%
Realty Income Properties	22,813	6	1.23%
Grandview Hotel Investors	9,594	7	0.52%
Wine Service Coop	8,300	8	0.45%
1000 St Helena LLC	7,791	9	0.42%
Gorini, John & Sandra	7,448	10	0.40%
Total	$ 368,221		19.81%

2013

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 98,624	1	5.82%
Sutter Home	57,995	2	3.42%
Not Another Winery LLC	25,549	3	1.51%
C Mondavi & Sons	25,410	4	1.50%
Realty Income Properties 2	22,224	5	1.31%
Joseph & Nancy Schoendorf	11,758	6	0.69%
Grandview Hotel Investors	9,406	7	0.55%
Wine Service Cooperative	8,131	8	0.48%
1000 St Helena LLC	7,626	9	0.45%
John & Sandra Gorini	7,302	10	0.43%
Total	$ 274,025		16.16%

2012

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 97,256	1	5.89%
Sutter Home	56,210	2	3.40%
C Mondavi & Sons	26,259	3	1.59%
Not Another Winery LLC	25,208	4	1.53%
Realty Income Properties 2	22,356	5	1.35%
Joseph & Nancy Schoendorf	10,415	6	0.63%
Wine Service Cooperative	7,966	7	0.48%
1000 St Helena LLC	7,521	8	0.46%
John & Sandra Gorini	7,159	9	0.43%
Dowdell Lane LLC	6,916	10	0.42%
Total	$ 267,266		16.18%

2011

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 97,257	1	6.03%
Sutter Home	56,210	2	3.48%
C Mondavi & Sons	26,259	3	1.63%
Not Another Winery LLC	25,208	4	1.56%
Realty Income Properties 2	22,356	5	1.39%
Joseph & Nancy Schoendorf	10,415	6	0.65%
Wine Service Cooperative	7,966	7	0.49%
1000 St Helena LLC	7,521	8	0.47%
John & Sandra Gorini	7,159	9	0.44%
Dowdell Lane LLC	6,916	10	0.43%
Total	$ 267,269		16.57%

2010

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 99,473	1	6.20%
Sutter Home	55,257	2	3.44%
C Mondavi & Sons	25,815	3	1.61%
Not Another Winery LLC	25,641	4	1.60%
Joseph & Nancy Schoendorf	10,015	5	0.62%
Fritz Property Group	9,904	6	0.62%
Real Income Properties 2 LLC	9,070	7	0.56%
Wine Service Cooperative	7,938	8	0.49%
1000 St Helena LLC	7,500	9	0.47%
John & Sandra Gorini	7,106	10	0.44%
Total	$ 257,720		16.05%

2009

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 101,716	1	6.65%
Sutter Home	55,398	2	3.62%
C Mondavi & Sons	26,807	3	1.75%
Not Another Winery LLC	26,245	4	1.71%
Fritz Propery Group Inc	9,929	5	0.65%
Diageo Chateau & Estate	9,091	6	0.59%
Joseph & Nancy Schoendorf	8,815	7	0.58%
Wine Service Cooperative	7,846	8	0.51%
1000 St Helena LLC	7,512	9	0.49%
John & Sandra Gorini	7,123	10	0.47%
Total	$ 260,482		17.02%

2008

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 88,680	1	6.21%
Sutter Home	52,285	2	3.66%
Not Another Winery	25,453	3	1.78%
C Mondavi & Sons	24,059	4	1.69%
IBM Credit LLC	19,374	5	1.36%
IDV North America Inc	8,842	6	0.62%
Wine Service Co-op	7,707	7	0.54%
Dowdell Lane LLC	6,673	8	0.47%
Safeway	6,434	9	0.45%
CH-Smokey St Helena JV LP	6,100	10	0.43%
Total	$ 245,604		17.21%

Source: is Napa County Auditor-Controller.

Schedule 8
City of St. Helena
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied For The Fiscal Year (1)	Collected Within The Fiscal Year of The Levy	
		Amount	Percentage of Levy
2008	2,248,225	2,248,225	100%
2009	2,414,384	2,414,384	100%
2010	2,516,191	2,516,191	100%
2011	2,615,795	2,615,795	100%
2012	2,916,982	2,916,982	100%
2013	3,070,458	3,070,458	100%
2014	3,055,297	3,055,297	100%
2015	3,100,410	3,100,410	100%
2016	3,301,953	3,301,953	100%
2017	3,413,230	3,413,230	100%

Source: Napa County Auditor/Controller's Office

Note: (1)
Property taxes are levied and collected pursuant to an arrangement commonly referred to as the Teeter Plan. Under the Teeter Plan, the County allocates and remits to the City the full amount of each years tax levy, and the County then retains any delinquencies as collected by the County.

Schedule 9
City of St. Helena
Sales Tax Revenue Base Data
Last Ten Fiscal Years

Fiscal Year	Revenue Base City-Wide Retail Sales Subject to Tax	Total Retail Sales Tax Rate	City Direct Tax Rate	Revenue Recognized By the City
2008	$ 270,333,252	7.75%	1.00%	$ 2,703,333
2009	260,790,800	8.75%	1.00%	2,607,908
2010	213,122,900	8.75%	1.00%	2,131,229
2011	207,311,797	7.75%	1.00%	2,073,118
2012	213,056,100	7.75%	1.00%	2,130,561
2013	238,605,300	7.75%	1.00%	2,386,053
2014	259,493,500	8.00%	1.00%	2,594,935
2015	271,431,000	8.00%	1.00%	2,714,310
2016	299,422,492	7.75%	1.00%	2,994,225
2017	322,569,922	8.25%	1.50%	3,225,699

-

Source: St. Helena Finance Department

Note: The City's direct retail sales tax rate is established pursuant to the City's Municipal Code.
Any increase in the City's direct tax rate requires voter approval

Schedule 10
City of St. Helena
Principal Sales Tax Payers - Top Twenty Five
Last Twelve Fiscal Years
(In Alphbetical Order)

Fiscal Years Ended June 30

2017	2016	2015
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
ARCHTYPE	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS	BROWN'S AUTO PARTS	BROWN'S AUTO PARTS
CHARLES KRUG WINERY	BURGSTAHLER MACINE WORKS	BURGSTAHLER MACINE WORKS
CINDY'S BACKSTREET KITCHEN	CENTRAL VALLEY BUILDERS	CENTRAL VALLEY BUILDERS
CULINARY INSTITUTE OF AMERICA	CINDY'S BACKSTREET KITCHEN	CINDY'S BACKSTREET KITCHEN
EXXON SERVICE STATIONS	COOK ST. HELENA	COOK ST. HELENA
FARMSTEAD RESTAURANT	CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA
FRANCISCAN VINEYARDS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
GOOSE & GANDER	FARMSTEAD RESTAURANT	FARMSTEAD RESTAURANT
GOTT'S ROADSIDE TRAY GOURMET	FRANCISCAN VINEYARDS	FRANCISCAN VINEYARDS
HARLAN ESTATE WINERY	GOOSE & GANDER	GOOSE & GANDER
HAROLD SMITH & SONS	GOTT'S ROADSIDE TRAY GOURMET	GOTT'S ROADSIDE TRAY GOURMET
HARVEST INN	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
MARKET RESTAURANT	MARKET RESTAURANT	MARKET RESTAURANT
MERRYVALE VINEYARDS	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	NAPA VALLEY WINE AUCTION	NAPA VALLEY WINE AUCTION
ONE TRUE VINE	ONE TRUE VINE	ONE TRUE VINE
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TRA VIGNE	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
WILSON-DANIELS	WILSON-DANIELS	WILSON-DANIELS
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Years Ended June 30

2014	2013	2012
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
BERINGER VINEYARDS	BERINGER VINEYARDS	ABREU VINEYARDS
BP SERVICE STATIONS	BP SERVICE STATIONS	BERINGER VINEYARDS
BURGSTAHLER MACINE WORKS	CENTRAL VALLEY BUILDERS SUPPLY	BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS	CINDY'S BACKSTREET KITCHEN	BROWN'S AUTO PARTS
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	CENTRAL VALLEY BUILDERS SUPPLY
CULINARY INSTITUTE OF AMERICA	EXXON SERVICE STATIONS	CINDY'S BACKSTREET KITCHEN
EXXON SERVICE STATIONS	FARMSTEAD RESTAURANT	CULINARY INSTITUTE OF AMERICA
FARMSTEAD RESTAURANT	FRANCISCAN VINEYARDS	EXXON SERVICE STATIONS
FRANCISCAN VINEYARDS	FRENCH BLUE	FARMSTEAD RESTAURANT
GOOSE & GANDER	GO FISH	FRANCISCAN VINEYARDS
GOTT'S ROADSIDE TRAY GOURMET	GOOSE & GANDER	GO FISH
HARLAN ESTATE WINERY	GOTT'S ROADSIDE TRAY GOURMET	GOTT'S ROADSIDE TRAY GOURMET
HAROLD SMITH & SON	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
MARKET RESTAURANT	MARKET RESTAURANT	MARKET RESTAURANT
MARTIN DESIGN	MARTIN DESIGN	MARTIN DESIGN
MERRYVALE VINEYARDS	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
NAPA VALLEY WINE AUCTION	ONE TRUE VINE	REEDS
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
WILSON-DANIELS	WILSON-DANIELS	WILSON-DANIELS
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Schedule 10 - Continued
City of St. Helena
Principal Sales Tax Payers - Top Twenty Five
Last Twelve Fiscal Years
(In Alphbetical Order)

Fiscal Year Ended June 30

2011	2010	2009
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
BERINGER VINEYARDS	BERINGER VINEYARDS	BERINGER VINEYARDS
BP SERVICE STATIONS	BP SERVICE STATIONS	BP SERVICE STATIONS
BROWN'S AUTO PARTS	CENTRAL VALLEY BUILDERS SUPPLY	BURGSTAHLER MACHINE WORKS
CENTRAL VALLEY BUILDERS SUPPLY	CINDY'S BACKSTREET KITCHEN	CENTRAL VALLEY BUILDERS SUPPLY
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA
CULINARY INSTITUTE OF AMERICA	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
EPPS CHEVROLET/PONTIAC/OLDS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
EXXON SERVICE STATIONS	FRANCISCAN VINEYARDS	FRANCISCAN VINEYARDS
FARMSTEAD RESTAURANT	GO FISH	GO FISH
FRANCISCAN VINEYARDS	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
GO FISH	HAROLD SMITH & SON	HAROLD SMITH & SON
HARLAN ESTATE WINERY	LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT
MARKET RESTAURANT	MARKET RESTAURANT	MARTIN DESIGN
MERRYVALE VINEYARDS	MARTINI HOUSE	MARTINI HOUSE
NAPA VALLEY AG SUPPLY	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY WINE AUCTION	NAPA VALLEY AG SUPPLY	MIRAMONTE RESTAURANT & CAFE
ONE TRUE VINE	ONE TRUE VINE	NAPA VALLEY AG SUPPLY
REEDS	REEDS	REEDS
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Year Ended June 30

2008	2007	2006
A & J VINEYARD SUPPLY	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
BP SERVICE STATIONS	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
BURGSTAHLER MACHINE WORKS	CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	CRICKET	CULINARY INSTITUTE OF AMERICA
CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA	DAVID'S JEWELRY
EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
EXXON SERVICE STATIONS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
FRANCISCAN VINEYARDS	GO FISH	HARLAN ESTATE WINERY
GO FISH	HARLAN ESTATE WINERY	HAROLD SMITH & SON
HARLAN ESTATE WINERY	HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT
HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA
LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA	MARTIN DESIGN
MARTIN DESIGN	MARTINI HOUSE	MARTINI HOUSE
MARTINI HOUSE	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
MERRYVALE VINEYARDS	MIRAMONTE RESTAURANT & CAFE	MIRAMONTE RESTAURANT & CAFE
MIRAMONTE RESTAURANT & CAFE	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	PRADO MADERA	SAFEWAY STORES
NAPA VALLEY WINE AUCTION	SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE
SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS
STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER
SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER	TERRA RESTAURANT
TAYLOR'S AUTOMATIC REFRESHER	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
TRA VIGNE RESTAURANT	WHITING NURSERY	WHITING NURSERY
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Source: Muniservices

Schedule 11
City of St. Helena
Revenue Base Concentration Data - Sales Tax Generators By Economic Category
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2017

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,273.49	1	50.65%
CONSTRUCTION	$ 513.28	2	20.41%
GENERAL RETAIL	$ 309.80	3	12.32%
TRANSPORTATION	$ 260.13	4	10.35%
BUSINESS TO BUSINESS	$ 120.66	5	4.80%
MISCELLANEOUS	$ 37.16	6	1.48%
Total	$ 2,514.52		100.00%

2016

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,229.44	1	51.30%
CONSTRUCTION	$ 476.36	2	19.88%
GENERAL RETAIL	$ 326.28	3	13.62%
TRANSPORTATION	$ 250.82	4	10.47%
BUSINESS TO BUSINESS	$ 63.86	5	2.66%
MISCELLANEOUS	$ 49.60	6	2.07%
Total	$ 2,396.36		100.00%

2015

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,211.13	1	51.60%
CONSTRUCTION	$ 447.29	2	19.06%
GENERAL RETAIL	$ 334.70	3	14.26%
TRANSPORTATION	$ 246.11	4	10.48%
BUSINESS TO BUSINESS	$ 67.89	5	2.89%
MISCELLANEOUS	$ 40.21	6	1.71%
Total	$ 2,347.33		100.00%

2014

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,095.33	1	49.35%
CONSTRUCTION	$ 417.34	2	18.80%
GENERAL RETAIL	$ 341.32	3	15.38%
TRANSPORTATION	$ 251.04	4	11.31%
BUSINESS TO BUSINESS	$ 73.58	5	3.31%
MISCELLANEOUS	$ 41.08	6	1.85%
Total	$ 2,219.67		100.00%

2013

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,098.69	1	51.90%
GENERAL RETAIL	$ 371.44	2	17.54%
TRANSPORTATION	$ 319.44	3	15.09%
CONSTRUCTION	$ 235.61	4	11.13%
BUSINESS TO BUSINESS	$ 54.15	5	2.56%
MISCELLANEOUS	$ 37.81	6	1.79%
Total	$ 2,117.13		100.00%

2012

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 956.46	1	50.50%
GENERAL RETAIL	$ 390.13	2	20.60%
TRANSPORTATION	$ 226.35	3	11.95%
CONSTRUCTION	$ 237.60	4	12.55%
BUSINESS TO BUSINESS	$ 54.64	5	2.88%
MISCELLANEOUS	$ 28.79	6	1.52%
Total	$ 1,893.97		100.00%

2011

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 917.88	1	51.16%
GENERAL RETAIL	$ 346.96	2	19.34%
TRANSPORTATION	$ 232.19	3	12.94%
CONSTRUCTION	$ 210.87	4	11.75%
BUSINESS TO BUSINESS	$ 57.46	5	3.20%
MISCELLANEOUS	$ 28.77	6	1.60%
Total	$ 1,794.13		100.00%

2010

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 899.24	1	49.60%
CONSTRUCTION	$ 336.44	2	18.56%
GENERAL RETAIL	$ 304.53	3	16.80%
TRANSPORTATION	$ 215.42	4	11.88%
BUSINESS TO BUSINESS	$ 45.53	5	2.51%
MISCELLANEOUS	$ 11.98	6	0.66%
Total	$ 1,813.13		100.00%

2009

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 931.20	1	47.65%
CONSTRUCTION	$ 378.65	2	19.38%
GENERAL RETAIL	$ 361.89	3	18.52%
TRANSPORTATION	$ 207.68	4	10.63%
BUSINESS TO BUSINESS	$ 49.63	5	2.54%
MISCELLANEOUS	$ 25.18	6	1.29%
Total	$ 1,954.23		100.00%

2008

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,014.09	1	42.90%
CONSTRUCTION	$ 442.42	2	18.72%
GENERAL RETAIL	$ 430.50	3	18.21%
TRANSPORTATION	$ 278.69	4	11.79%
BUSINESS TO BUSINESS	$ 159.61	5	6.75%
MISCELLANEOUS	$ 38.46	6	1.63%
Total	$ 2,363.77		100.00%

Statistics provided by MuniServices Company.

Schedule 12
City of St.Helena
Transient Occupany Tax Revenue Base Data
Last Ten Fiscal Years

Fiscal Year	Revenue Base Room Revenues Subject to Tax	City Direct Tax Rate	Revenue Recognized By the City
2008	$ 12,779,903	12.00%	$ 1,533,588
2009	10,894,720	12.00%	1,307,366
2010	10,499,201	12.00%	1,193,860
2011	12,095,733	12.00%	1,465,172
2012	12,757,462	12.00%	1,535,388
2013	13,432,610	12.00%	1,612,399
2014	14,427,108	12.00%	1,732,606
2015	15,532,826	12.00%	1,870,180
2016	16,787,486	12.00%	2,048,832
2017	19,015,284	12.00%	2,330,435

Source: St. Helena Finance Department

Note: The transient occupancy tax can only be changed by approval of the voters, and the rate was increased in mid 2005 by a special election.

Schedule 13
City of St. Helena
Principal Transient Occupancy Tax Payers - Top Ten
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30			
2017	2016	2015	2014
Casa de Vigne	Casa Robles	Ambrose Bierce House	Ambrose Bierce House
El Bonita	El Bonita	Casa de Vigne	Casa de Vigne
Harvest Inn	Harvest Inn	El Bonita	El Bonita
Hotel St. Helena	Hotel St. Helena	Harvest Inn	Harvest Inn
Inn at Southbridge	Inn at Southbridge	Hotel St. Helena	Hotel St. Helena
Inn St. Helena	Inn St. Helena	Inn at Southbridge	Inn at Southbridge
James & Patricia Stone	James & Patricia Stone	James & Patricia Stone	James and Patricia Stone
Las Alcobas	Venge STR	Jill Russo	Napa Valley Hideaway
Vineyard Inn	Vinyard Inn	Vinyard Inn	Vinyard Inn
Wydown Hotel	Wydown Hotel	Wydown Hotel	Wydown Hotel

Fiscal Years Ended June 30			
2013	2012	2011	2010
Adagio Inn	Adagio Inn	Adagio Inn	Adagio Inn
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
Casa De Vigna	CIA	CIA	CIA
El Bonita	El Bonita	El Bonita	El Bonita
Harvest Inn	Harvest Inn	Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena	Hotel 1424	Hotel 1424
Inn at Southbridge	Inn at Southbridge	Hotel St. Helena	Hotel St. Helena
Red Door Inn	Red Door Inn	Red Door Inn	Red Door Inn
Vineyard Inn	Vineyard Country Inn	Inn at Southbridge	Inn at Southbridge
Wydown Hotel	Wydown Hotel	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30	
2009	2008
Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House
Bylund House	CIA
CIA	Eagle & Rose
Eagle & Rose	El Bonita
El Bonita	Harvest Inn
Harvest Inn	Hotel St. Helena
Hotel St. Helena	Inn at South Bridge
Inn at Southbridge	Sunny Acres
Vineyard Inn	Vineyard Inn

Source: St. Helena Finance Department

Schedule 14
City of St. Helena
Water Rates
Last Ten Fiscal Years

Fiscal Year		Basic Rate 5/8" Meter	Residential Commodity Rates ($/HCF) Tier 1 0- 20 HCF	Tier 2 21- 80 HCF	Tier 3 81+ HCF
2008	Inside City	$ 27.43	$ 1.53	$ 3.06	$ 5.48
(as of 4/1/08)	Outside City	$ 42.52	$ 1.84	$ 3.67	$ 6.57
2009	Inside City	$ 29.62	$ 1.65	$ 3.30	$ 5.91
(as of 1/1/09)	Outside City	$ 45.91	$ 1.98	$ 3.96	$ 7.09
2010	Inside City	$ 31.40	$ 1.75	$ 3.50	$ 6.26
(as of 1/1/10)	Outside City	$ 48.67	$ 2.10	$ 4.20	$ 7.51
2011	Inside City	$ 31.40	$ 1.75	$ 3.50	$ 6.26
	Outside City	$ 48.67	$ 2.10	$ 4.20	$ 7.51

		Basic Rate 5/8" Meter	Tier 1 SF-0-14HCF MF-0-5HCG	Tier 2 SF-15+HCF MF-6+HCF
2012	Inside City	$ 24.81	$ 4.05	$ 6.07
	Outside City	$ 24.81	$ 4.05	$ 6.07
2013	Inside City	$ 25.50	$ 4.16	$ 6.24
	Outside City	$ 25.50	$ 4.16	$ 6.24
2014	Inside City	$ 26.14	$ 4.26	$ 6.40
	Outside City	$ 26.14	$ 4.26	$ 6.40
2015	Inside City	$ 26.82	$ 4.37	$ 6.57
	Outside City	$ 26.82	$ 4.37	$ 6.57
2016	Inside City	$ 27.52	$ 4.48	$ 6.74
	Outside City	$ 27.52	$ 4.48	$ 6.74

		Basic Rate 5/8" Meter	Off Peak (Nov - April) per HCF	Peak (May - Oct) per HCF
2017	Inside City	$ 43.22	$ 5.50	$ 6.11
	Outside City	$ 43.22	$ 5.50	$ 6.11

* In FY 2017, water use tiers were eliminated.
* In FY 2012, water use tiers were changed.

Source: St. Helena Utility Department

Schedule 15
City of St. Helena
Sewer Rates
Last Ten Fiscal Years

User Category		FY 2017 BASE RATE	FY 2017 COMMODITY RATE ($/HCF)
Multi-Family/Unit	*	$ 29.07	$ 4.69
Commercial - General		$ 62.70	$ 4.27
Hotel w/o food		$ 642.15	$ 4.59
Hotel w/food		$ 2,617.64	$ 7.91
Car Wash		$ 209.93	$ 3.43
Laundromat		$ 970.94	$ 3.81
Service Station		$ 93.25	$ 4.82
Restaurant		$ 840.03	$ 10.18
Religious/Community Cntr		$ 35.34	$ 3.72
Residential (Single Family)		$ 48.04	$ 4.69
School	*	$ 1.40	$ -
Mixed Retail w/food		$ 541.20	$ 6.73
Grocery		$ 433.93	$ 10.30
Napa Valley College		$ 2,889.93	$ 3.67
Vineyard Valley	*	$ 43.11	$ 4.69
Winery Non-treated		$ 989.21	$ 17.31
Winery Pre-treated		$ 876.04	$ 4.50

* Multi-Family/Unit & Vineyard Valley Base Fee is per unit
*School Base Fee is per student

Fiscal Year	Residential Charge	Multi-family and Commercial Charges (based on meter size)							
		5/8"	3/4"	1"	1.5"	2"	3"	4"	6"
2008	$ 79.53	$ 49.81	$ -	$ 121.12	$ 239.99	$ 382.62	$ 715.44	$ 1,190.89	$ 2,379.53
2009	$ 87.48	$ 54.79	$ -	$ 133.23	$ 263.99	$ 420.88	$ 786.98	$ 1,309.98	$ 2,617.48
2010	$ 96.23	$ 60.27	$ -	$ 146.55	$ 290.39	$ 462.97	$ 865.68	$ 1,440.98	$ 2,879.23
2011	$ 96.23	$ 60.27	$ -	$ 146.55	$ 290.39	$ 462.97	$ 865.68	$ 1,440.98	$ 2,879.23
2012	$ 42.68	$ 37.97	$ -	$ 92.33	$ 182.95	$ 291.67	$ 545.38	$ 907.82	$ 1,813.91
2013	$ 43.88	$ 39.03	$ -	$ 94.92	$ 188.07	$ 299.84	$ 560.65	$ 933.24	$ 1,864.70
2014	$ 44.98	$ 40.01	$ -	$ 97.29	$ 192.77	$ 307.34	$ 574.67	$ 956.57	$ 1,911.32
2015	$ 46.15	$ 41.05	$ -	$ 99.82	$ 197.78	$ 315.33	$ 589.61	$ 981.44	$ 1,961.01
2016	$ 47.35	$ 42.12	$ -	$ 102.42	$ 202.92	$ 323.53	$ 604.94	$ 1,006.96	$ 2,012.00

Commodity Rate ($/HCF)

User Category	FY 2008	FY 2009	FY 2010	FY 2011	FY2012	FY2013	FY2014	FY2015	FY2016
Multi-family	$ 2.33	$ 2.56	$ 2.82	$ 2.82	$ 3.55	$ 3.65	$ 3.74	$ 3.84	$ 3.94
Commercial - General	$ 2.15	$ 2.37	$ 2.04	$ 2.04	$ 3.29	$ 3.38	$ 3.46	$ 3.55	$ 3.64
Hotel w/o food	$ 2.57	$ 2.83	$ 2.27	$ 2.27	$ 3.92	$ 4.03	$ 4.13	$ 4.24	$ 4.35
Hotel w/food	$ 5.17	$ 5.69	$ 2.40	$ 2.40	$ 7.89	$ 8.11	$ 8.31	$ 8.53	$ 8.75
Car Wash	$ 1.68	$ 1.85	$ 2.61	$ 2.61	$ 2.57	$ 2.64	$ 2.71	$ 2.78	$ 2.85
Laundromat	$ 1.98	$ 2.18	$ 2.61	$ 2.61	$ 3.02	$ 3.10	$ 3.18	$ 3.26	$ 3.34
Service Station	$ 2.77	$ 3.05	$ 2.61	$ 2.61	$ 4.23	$ 4.35	$ 4.46	$ 4.58	$ 4.70
Restaurant	$ 6.91	$ 7.60	$ 3.05	$ 3.05	$ 10.53	$ 10.82	$ 11.09	$ 11.38	$ 11.68
Church	$ 2.15	$ 2.37	$ 3.11	$ 3.11	$ 3.29	$ 3.38	$ 3.46	$ 3.55	$ 3.64
City Facility	$ 2.15	$ 2.37	$ 3.36	$ 3.36	$ 3.29	$ 3.38	$ 3.46	$ 3.55	$ 3.64
School	$ 1.87	$ 2.06	$ 4.86	$ 4.86	$ 2.86	$ 2.94	$ 3.01	$ 3.09	$ 3.17
Mixed Retail w/food	$ 4.02	$ 4.42	$ 6.26	$ 6.26	$ 6.12	$ 6.29	$ 6.45	$ 6.62	$ 6.79
Grocery	$ 7.02	$ 7.72	$ 8.36	$ 8.36	$ 10.70	$ 11.00	$ 11.28	$ 11.57	$ 11.87
Mortuary	$ 7.02	$ 7.72	$ 8.49	$ 8.49	$ 10.70	$ 11.00	$ 11.28	$ 11.57	$ 11.87
Sutter Home Winery	$ 2.52	$ 2.77	$ 8.49	$ 8.49	$ 3.84	$ 3.95	$ 4.05	$ 4.16	$ 4.27
Merryvale Winery	$ 12.38	$ 13.62	$ 14.98	$ 14.98	$ 18.87	$ 19.40	$ 19.89	$ 20.41	$ 20.94
Spottswoode Winery	$ 12.38	$ 13.62	$ 14.98	$ 14.98	$ 18.87	$ 19.40	$ 19.89	$ 20.41	$ 20.94

**Rate structure changed effective 2/8/2017
Source: St. Helena Utility Department

Schedule 16
City of St. Helena
Water Principal Payers-Concentration Data
Last Ten Fiscal Years

Water Revenue Concentration Data
Revenue in Dollars and Number of Customers

Fiscal	Class of Customer					Total
Year	Residential	Industrial	Hotel/Spa	Commercial	Other	Revenue
2017	$ 2,709,287	$ 674,604	$ 180,739	$ 863,727	$ 67,277	$ 4,495,634
	2,188	21	9	260	110	2,588
2016	$ 2,368,449	$ 633,353	$ 143,534	$ 767,609	$ 121,996	$ 4,034,941
	2,162	21	9	270	109	2,571
2015	$ 2,462,777	$ 691,901	$ 137,125	$ 796,145	$ 88,331	$ 4,176,279
	2,144	21	8	257	119	2,549
2014	$ 2,723,339	$ 826,850	$ 179,675	$ 938,054	$ 117,627	$ 4,785,545
	2,174	21	8	258	100	2,561
2013	$ 2,654,572	$ 415,084	$ 151,581	$ 1,309,949	$ 100,512	$ 4,631,697
	2,160	18	8	261	83	2,530
2012	$ 2,379,830	$ 412,845	$ 144,228	$ 1,179,217	$ 93,682	$ 4,209,803
	2,150	18	8	262	80	2,518
2011	$ 1,562,100	$ 335,770	$ 123,750	$ 859,079	$ 74,349	$ 2,955,048
	2,357	18	8	269	76	2,728
2010	$ 1,501,636	$ 154,389	$ 98,164	$ 838,724	$ 171,391	$ 2,764,304
	2,145	19	8	266	94	2,532
2009	$ 1,627,855	$ 77,102	$ 34,898	$ 1,069,293	$ 141,420	$ 2,950,567
	2,146	19	17	236	90	2,508
2008	$ 1,447,376	$ 389,239	$ 151,111	$ 414,177	$ 159,589	$ 2,561,492
	2,132	26	14	252	132	2,556
2007	$ 1,477,117	$ 390,514	$ 121,204	$ 331,720	$ 277,777	$ 2,598,332
	2,139	26	9	200	84	2,458
2006	$ 1,209,955	$ 334,798	$ 101,564	$ 314,433	$ 293,841	$ 2,254,590
	2,140	21	8	202	143	2,514

Source: St. Helena Utility Department

Schedule 17
City of St. Helena
Wastewater Principal Payers-Concentration Data
Last Ten Fiscal Years
Wastewater Revenue Concentration Data

Revenue in Dollars and Number of Customers

Fiscal	Class of Customer					Total
Year	Residential	Industrial	Hotel/Spa	Commercial	Other	Revenue
2017	$ 1,478,319	$ 38,220	$ 185,144	$ 681,692	$ -	$ 2,383,374
	1,571	2	7	186		1,766
2016	$ 1,368,605	$ 25,286	$ 115,812	$ 911,441	$ -	$ 2,421,143
	1,568	2	7	190		1,767
2015	$ 1,386,243	$ 24,987	$ 72,351	$ 687,114	$ -	$ 2,170,695
	1,536	2	6	182		1,726
2014	$ 1,332,841	$ 24,286	$ 101,144	$ 685,301	$ -	$ 2,143,572
	1,530	2	6	190		1,728
2013	$ 1,317,915	$ 15,654	$ 69,062	$ 648,352	$ -	$ 2,050,983
	1,532	2	6	190		1,730
2012	$ 1,285,054	$ 14,478	$ 70,507	$ 638,670	$ -	$ 2,008,709
	1,526	2	6	191		1,725
2011	$ 1,030,735	$ 13,857	$ 56,558	$ 515,264	$ -	$ 1,616,414
	1,682	2	6	189	-	1,879
2010	$ 917,757	$ 15,191	$ 56,588	$ 475,059	$ -	$ 1,464,595
	1,513	2	6	166	-	1,687
2009	$ 896,481	$ 17,241	$ 64,693	$ 334,177	$ -	$ 1,312,591
	1,512	3	11	167	-	1,693
2008	$ 884,350	$ 17,984	$ 66,275	$ 225,494	$ 64,094	$ 1,258,197
	1,491	3	8	143	22	1,667
2007	$ 805,899	$ 22,272	$ 62,174	$ 238,644	$ 70,773	$ 1,199,762
	1,496	3	9	145	33	1,686
2006	$ 758,557	$ 19,674	$ 50,132	$ 213,645	$ 52,468	$ 1,094,476
	1,491	3	8	148	28	1,678

Source: St. Helena Utility Department

Schedule 18
City of St. Helena
Ratios of Outstanding Debt By Type
Last Ten Fiscal Years
(Dollars in Thousands except for Per Capita)

	Governmental Activities				Business-type Activities							From CAFR	
Fiscal Year	General Obligation Bonds	Lease Revenue Bonds	Special Assessment Bonds	Capital Lease Obligations	State of California & Other Loans	Capital Lease Obligations	State of California & Other Loans	Total City Debt	Total General Obligation Debt as % of Real Property	Total General Obligation Debt Per Capita	Total City Debt as Percentage of Personal Income	Total City Debt Per Capita	Population	Per Capita Personal Income
2008	1,300	-	-	2,625	-	10,745	-	14,670	0.00009%	0.22	3.76%	2.47	5941	65.7
2009	1,185	-	-	2,337	2,782	10,460	-	16,764	0.00008%	0.20	4.31%	2.83	5924	65.7
2010	1,065	-	-	2,114	6,153	10,170	-	19,502	0.00007%	0.18	4.94%	3.24	6010	65.7
2011	935	-	-	1,803	8,747	9,865	-	21,350	0.00006%	0.16	5.37%	3.67	5814	68.4
2012	800	-	-	1,603	7,283	16,941	-	26,627	0.00005%	0.14	6.63%	4.53	5875	68.4
2013	655	-	-	1,417	6,931	16,619	-	25,622	0.00004%	0.11	6.40%	4.38	5854	68.4
2014	505	-	-	1,202	6,570	15,800	-	24,077	0.00003%	0.08	5.92%	4.05	5950	68.4
2015	345	-	-	997	6,202	15,195	-	22,739	0.00002%	0.06	5.61%	3.83	5931	68.4
2016	175	-	-	784	5,824	14,565	-	21,348	0.00001%	0.03	5.20%	3.56	6004	68.4
2017	-	-	-	566	5,437	13,915	-	19,918	0.00000%	0.00	4.83%	3.30	6033	68.4

Source: St. Helena Finance Department

Schedule 19
City of St. Helena
Direct and Overlapping Governmental Activities Debt
As of June 30, 2017

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
City of St. Helena	$ -	100.000%	$ -
St. Helena Unified School District	62,246,232	27.681%	17,230,379
Napa Joint Community College District	89,707,722	6.306%	5,656,969
Other debt:			
Napa County Certificates of Participation	24,250,000	6.365%	1,543,513
Napa County Board of Education Certificates of Participation	2,585,000	6.365%	164,535
Subtotal overlapping debt			24,595,396
City direct debt - governmental only			-
Total direct and overlapping debt			$ 24,595,396

Source:California Municpal Statistics, Inc.

Schedule 20
City of St. Helena
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	Debt Limit	Total Debt Applicable To Limit	Total Debt Applicable To Limit as Percentage of Debt Limit
2008	$ 222,847,496	$ 1,300,000	1%
2009	228,410,550	1,185,000	1%
2010	158,745,300	1,065,000	1%
2011	241,022,200	935,000	0%
2012	258,690,950	800,000	0%
2013	264,860,300	655,000	0%
2014	289,495,655	505,000	0%
2015	293,956,771	345,000	0%
2016	310,306,291	175,000	0%
2017	334,335,164	-	0%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	$ 2,228,901,090
Debt limit (15% of assessed value)	334,335,164
Less debt applicable to limit:	
General obligation bonds	-
Total debt applicable to limit	-
Legal debt margin	$ 334,335,164

Under state finance law, the city's outstanding general obligation bonded debt should not exceed 15 percent of total assessed property value.

Source: Calculation completed by St. Helena Finance Department

Schedule 21
City of St. Helena
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income	Per Capita Personal Income	(3) Unemployment Rate
2008	5,941	$ 390,323,700	$ 65,700	6.20%
2009	5,924	389,206,800	65,700	4.10%
2010	6,010	394,857,000	65,700	9.30%
2011	5,814	397,700,856	68,404	10.30%
2012	5,875	401,873,500	68,404	8.40%
2013	5,854	400,437,016	68,404	6.20%
2014	5,950	407,003,800	68,404	4.70%
2015	5,931	405,704,124	68,404	4.10%
2016	6,004	410,697,616	68,404	4.20%
2017	6,033	412,681,332	68,404	3.60%

(1) Source: California Department of Finance
(2) Source: 2010 US Census
(3) Source: State of California EDD Labor Force Data

Schedule 22
City of St. Helena
Principal Employers (Ten Largest)
Last Six Fiscal Years

Fiscal Year Ended June 30, 2017

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	272	1	9.55%
Beringer (Treasury Wine Estates)	186	2	6.53%
Charles Krug Winery	125	3	4.39%
Farmstead LLC	97	4	3.41%
Sunshine Foods	82	5	2.88%
City of St. Helena	78	8	2.74%
Safeway Inc. #2605	77	6	2.70%
Wine Country Cases	74	7	2.60%
Constellation Brands	69	9	2.42%
Cindy's Backstreet Kitchen	52	10	1.83%
Totals	1,112		39.06%

Fiscal Year Ended June 30, 2016

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	272	1	9.55%
Beringer (Treasury Wine Estates)	186	2	6.53%
Charles Krug Winery	125	3	4.39%
Long Meadow Ranch General	97	4	3.41%
Sunshine Foods	82	5	2.88%
Safeway Inc. #2605	77	6	2.70%
City of St. Helena	75	8	2.63%
Wine Country Cases	74	7	2.60%
Constellation Brands	69	9	2.42%
Cindy's Backstreet Kitchen	52	10	1.83%
Totals	1,109		38.95%

Fiscal Year Ended June 30, 2015

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	300	1	10.54%
Beringer (Treasury Wine Estates)	186	2	6.53%
Charles Krug Winery	125	3	4.39%
Long Meadow Ranch General	97	4	3.41%
Sunshine Foods	82	5	2.88%
Safeway Inc. #2605	77	6	2.70%
Wine Country Cases	74	7	2.60%
City of St. Helena	69	8	2.42%
Constellation Brands	68	9	2.39%
Cindy's Backstreet Kitchen	66	10	2.32%
Totals	1,144		40.18%

Fiscal Year Ended June 30, 2014

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	311	1	10.92%
Beringer (Treasury Wine Estates)	186	2	6.53%
Charles Krug Winery	125	3	4.39%
Tra Vigne	97	4	3.41%
Farmstead LLC	83	5	2.92%
Sunshine Foods	82	6	2.88%
Safeway Inc. #2605	77	7	2.70%
Wine Country Cases	67	8	2.35%
Icon Estates	66	9	2.32%
City of St Helena	65	10	2.28%
Totals	1,159		40.71%

Fiscal Year Ended June 30, 2013

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	287	1	9.53%
Beringer (Treasury Wine Estates)	248	2	8.24%
Charles Krug Winery	129	3	4.28%
Tra Vigne	95	4	3.16%
Farmstead LLC	90	5	2.99%
Safeway Inc. #2605	82	6	2.72%
Sunshine Foods	75	7	2.49%
Icon Estates	72	8	2.39%
City of St Helena	66	9	2.19%
Wine Country Cases	65	10	2.16%
Totals	1,209		40.15%

Fiscal Year Ended June 30, 2012

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	11.62%
Beringer (Treasury Wine Estates)	185	2	6.14%
Charles Krug Winery	127	3	4.22%
Harlan Family Domain	100	4	3.32%
Tra Vigne	92	5	3.06%
Safeway Inc. #2605	83	6	2.76%
City of St Helena	73	7	2.42%
Sunshine Foods	70	8	2.32%
Icon Estates	68	9	2.26%
Wine Country Cases	62	10	2.06%
Totals	1,210		40.19%

Source: St. Helena Business License

Note: Information about principal employers was not previously provided by the City in the statistical section of its Compehensive Annual Financial Report. The City implemented GASB Statement Number 44 in the 2006 fiscal year, and therefore information in this schedule is being provided prospectively from the year of implementation.

Schedule 23
City of St. Helena
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government:										
City clerk	2	2	2	2	2	1	1	1	2	3
City attorney	-	-	-	-	-	-	-	-	-	-
City manager	1	1	1	1	1	1	1	2	3	3
Finance	5	5	5	5	5	5	5	5	5	5
Public safety:										
Police	20	17	17	17	17	17	17	17	17	17
Fire	2	2	2	2	2	2	2	2	6	6
Planning:										
Planning	6	5	5	5	5	2	2	2	3	3
Building and safety	-	-	-	-	-	-	-	1	2	2
Public works:										
Administration	6	6	6	6	6	4	4	4	6	6
Street/Sewer/Parks/Trees/Govt. Bld.	-	-	-	-	-	-	-	-	-	7
Government buildings	2	2	2	2	2	-	-	-	0	-
Roads and streets	3	3	3	2	2	2	2	2	2	-
Recreation (Formerly Parks and Recreation):										
Recreation	10	10	10	10	10	10	10	11	8	8
Library:										
Library operations	11	10	10	10	10	11	11	11	11	8
Water:										
Treatment and distribution	8	7	7	7	7	5	5	7	7	7
Wastewater:										
Collection and treatment	6	6	6	5	5	5	5	5	4	3
Totals	82	77	77	73	73	65	65	69	75	77

Source: St. Helena Finance Department

Note: City attorney not shown. We contract that position.

Notes for FY 2017:

City Clerk includes a limited term full time position.

Public Works reorganized the departments resulting in staff being cross trained in different areas.
This change is reflected in the chart above.

Schedule 24
City of St. Helena
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police:										
Physical arrest	247	240	261	126	233	148	139	187	192	120
Traffic violations	1437	1366	659	558	795	760	823	398	1436	653
Fire:										
Emergency responses	732	724	707	673	667	729	733	763	851	852
Fires extinguished	53	48	33	34	57	59	72	27	25	25
Planning:										
Building permits issued	319	338	452	469	278	414	237	623	649	600
Public works:										
Miles streets resurfaced	2	2	0	0	2	2	4	0	1	0
Water:										
Number new connections	(59)	(48)	-	-	(1)	12	31	4	2	2
Daily average water production in MGD	1.507	1.507	1.500	1.500	1.615	1.692	1.637	1.373	1.361	1.328
Daily average water consumption in MGD	1.597	1.597	1.413	1.413	1.460	1.369	1.577	1.375	1.218	1.192
*Wastewater:										
Number new connections	(73)	26	0	0	1	11	3	18	3	4
Daily average treatment in millions gallons (MGD)	0.723	0.482	0.577	0.577	0.542	0.408	0.403	0.384	0.384	0.515

*Please note that these statistics are based on calendar year.

Source: Various City of St.Helena Departments

Schedule 25
City of St. Helena
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	5	5	5	5	5	5	5	5	5	5
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Engines	3	3	3	3	3	3	3	3	3	3
Public works:										
Miles of streets	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3
Streetlights	536	536	536	536	536	536	536	536	536	536
Parks and recreation:										
Community centers	1	1	1	1	1	1	1	1	1	1
Parks	14	14	14	14	14	14	14	14	14	14
Park acreage	26.5	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1
Water:										
Miles of mains	50	50	50	50	50	50	50	50	50	50
Number connections	2,456	2,408	2,408	2,408	2408	2408	2565	2569	2571	2573
Maximum plant capacity in millions gallons	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Wastewater:										
Miles of sewers	18.8	18.8	18.8	18.8	18.8	18.8	18.61	18.61	18.61	18.61
Number connections	1,668	1,694	1,694	1,694	1725	1730	1746	1764	1767	1771
Maximum plant capacity in millions gallons	.500 MGD	.650 MGD	.650 MGD	.650 MGD	650MGD	.500MGD	.500MGD	.500MGD	.500MGD	.500MGD

Note: Stabbo Park added in 2006

Source: Various City of St. Helena Departments

Attachment 2

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of St. Helena
St. Helena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of St. Helena (City), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in item 2017-1 in the accompanying schedule of findings and questioned costs to be material weaknesses.

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Loma Linda, CA 92354

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A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in items 2017-2 in the accompanying schedule of findings and questioned costs to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2017-3.

City of St. Helena's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Van Lant + Fankhanel, LLP

January 9, 2018

CITY OF ST. HELENA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2017

2017-1: Policies and Procedures

Findings:

This comment is a continuation from the prior year audit: our audit procedures involved obtaining and evaluating various policies and procedures. During our audit we noted the City could benefit from establishing formal policies in certain areas, including the following:

Accounting Policies and Procedures
Debt Management Policy
Fraud Prevention and Detection Policy (Code of Conduct)

Although the City may have informal policies in these areas, we believe the City could benefit from a more formal and comprehensive policies and procedures manual, approved by the City Council, which would provide detailed guidance to employees and management. This will help to ensure consistency in these areas, even if there is staff turnover. The following provides more detail regarding these policies and procedures:

Accounting Policies and Procedures

Communication is an essential component of a comprehensive framework of internal controls. One method of communication that is particularly effective for controls over accounting and financial reporting is the formal documentation of accounting policies and procedures. A well-designed and properly maintained system of documenting accounting policies and procedures enhances both accountability and consistency. The resulting documentation can also serve as a useful training tool for staff.

The documentation of accounting policies and procedures should be evaluated annually and updated periodically, as necessary. It should be readily accessible to all applicable employees.

An accounting policies and procedures manual should indicate which employees are to perform which procedures. It should delineate the authority and responsibility of all employees. Procedures should be described as they are actually intended to be performed, rather than in some idealized form. The documentation of accounting policies and procedures should explain the design and purpose of control related procedures to increase employee understanding.

Debt Management Policy

The City has various outstanding debt issuances. Based on our audit procedures, it appears the City has not established a formal debt management policy. The Government Finance Officers Association (GFOA) has issued a “Recommended Practice” regarding this issue.

Specifically, GFOA recommends that all local governments intending to issue debt develop a comprehensive debt policy. Examples of elements that should be addressed in such a policy include:

CITY OF ST. HELENA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2017

2017-1: Policies and Procedures - Continued

- The purpose for which the debt may be issued;
- Legal debt limitations established by policy;
- Types of debt permitted to be issued and criteria for issuance;
- Structural features that may be considered, such as maturity of debt, setting the maturities of the debt equal to or less than the useful life of the project; use of zero coupon bonds, discount bonds, premium bonds, etc.;
- Credit objectives;
- Authorized methods of sale;
- Method of selecting outside finance professionals;
- Policy on refunding debt

A debt policy should be formally adopted by the legislative body, and the debt program should be continuously monitored to ensure that it is in compliance with the debt policy. We recommend the City consider establishing a formal debt policy, taking into consideration the recommendations of GFOA.

Code of Conduct (including fraud prevention and detection policies)

The City Council and Management are responsible for designing and implementing systems and procedures for the prevention and detection of fraud, and for ensuring a culture and environment that promotes honesty and ethical behavior. This includes the responsibility to develop and implement a formal fraud risk assessment program.

Fraud can range from minor employee theft and unproductive behavior to misappropriation of assets and fraudulent financial reporting. Although external auditors are required to consider the risk of fraud in the audit process, it should be noted that external auditors are not considered part of the City's controls over the prevention and detection of fraud. Rather, external auditors are required to evaluate the City's fraud prevention and detection program, in relation to the audit of the financial statements.

The risk of fraud can be reduced through a combination of prevention, deterrence, and detection measures. However, fraud can be difficult to detect because it often involves concealment through falsification of documents or collusion among management, employees, or third parties. Therefore, it is important to place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals that they should not commit fraud because of the likelihood of detection and punishment. Moreover, prevention and deterrence measures are much less costly than the time and expense required for fraud detection and investigation.

During our audit we noted the City has taken steps to address the risk of fraud in certain areas, such as segregation of duties and other internal controls. However, the City should consider developing and expanding its formal fraud policies.

For example, the City's current policies do not provide a thorough description of fraud. They also do not provide direction as to what employees should do if they suspect fraud is occurring.

CITY OF ST. HELENA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2017

2017-1: Policies and Procedures - Continued

The City should consider establishing a more formal training program for all employees regarding fraud. New employees should be trained at the time of hiring about the entity's code of conduct (and fraud policies). This training should explicitly cover expectations of all employees regarding (1) their duty to communicate certain matters; (2) a list of the types of matters, including actual or suspected fraud, to be communicated along with specific examples; and (3) information on how to communicate those matters. In addition to the training at the time of hiring, employees should receive refresher training periodically thereafter.

As mentioned above, management needs to provide information to employees on how to communicate fraud related matters. Research has shown that the majority of fraud is detected by fellow employees, and not by outside auditors or internal controls. It is important for the City to establish and communicate to employees a reporting system that is appropriate for the City. The City should consider establishing a confidential reporting mechanism, not only for employees, but also for vendors and customers of the City.

Overall, the City should establish a formal fraud risk assessment program, to ensure that the risk of fraud is being periodically evaluated, monitored, and that appropriate action is taken to address the identified risks.

In summary, the City has established controls over fraud in certain areas. However, the City should consider expanding its fraud prevention program as discussed above. The above comments do not address all components of a strong antifraud program. Additional information can be provided regarding this issue.

Recommendation:

We recommend the City develop and establish formal policies and procedures as discussed above. The policies and procedures should be developed by appropriate personnel and approved by the City Council. The City should consider GFOA's recommended practices and other resources during the process.

Management's Response:

City Management agrees with the auditor's recommendation to develop and establish formal policies and procedures as discussed above. Beginning in 2015 City Management began the process of formalizing policies and procedures for all departments city-wide. As the auditors articulated, many policies within Finance are informal. If policies and/or procedures exist, many are outdated and in need of updating.

Current City Management is committed to the development of formal policies and procedures as well as fiscal prudence. The three policy and procedure areas identified by Van Lant & Fankhanel, LLP will be a top priority. It is anticipated formal policies will be presented to the City Council in FY 2017/18.

CITY OF ST. HELENA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2017

2017-2: Other Internal Control Issues

Findings and Recommendations:

The following comments are continued from the prior year:

Fuel Charges, Credit Card Usage and Travel Costs

Various City employees use fuel cards to pay for the refueling of City vehicles. Based on our audit procedures, it appears there is a lack of control over this activity. Although the total fuel expenses can be monitored (compared to budget, etc.), there is no reconciliation or analysis being performed to compare the mileage driven to fuel usage, or to evaluate the reasonableness of miles driven. Fuel usage can be subject to various improprieties, including the potential for employees to charge the City for personnel use of vehicles.

One control that can be implemented to monitor fuel costs is to require the logging down of odometer readings, which can be periodically verified, and used to analyze the mileage driven versus the fuel charges incurred. Odometer readings can also be used to evaluate the reasonableness of miles driven by employees.

The City's Employee Handbook includes policies regarding travel and the reimbursement of travel costs, including approved reimbursement rates. Employees are required to complete a Travel Expense Form, which is turned into the Finance Department for reimbursement. During our audit, we noted various City personnel are using City credit cards to pay for travel expenses, including meal, transportation, and lodging costs. Although the credit card charges are reviewed to some extent, it appears there is no independent verification that the travel costs charged to the City's credit cards are within the limits and categories allowed by the City's travel policies. It is also our understanding that the City has not developed overall policies regarding the use of City credit cards.

In order to strengthen controls over travel and other costs charged to the City's credit cards, we recommend the City establish procedures to ensure all travel costs, including those charged to City credit cards, are within the approved limits and categories allowed by the adopted policies. It appears the City is in the process of developing a new travel policy - we recommend that this new policy address the use of credit cards while traveling, and also be expanded to address the use of City credit cards in general. The policy should establish guidelines which all employees can refer to when incurring travel costs, but also any other costs charged to the City's credit cards.

Management's Response:

City Management agrees with the auditor's findings and recommendations in this area. Staff has already made the corrections or begun the process and plans to correct the instances listed by the auditors. Specific areas mentioned in the auditor's findings are addressed below.

Fuel Charges, Credit Card Usage, and Travel Costs – This area is in the process of being addressed. City staff has been assigned and is currently working on developing a policy and procedure to address this area.

CITY OF ST. HELENA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2017

2017-3: Compliance with Debt Covenants

Finding:

In 2012, the City entered into an installment purchase agreement with the California Statewide Communities Development Authority to finance for water and wastewater system improvements. The debt is secured by a pledge of the net revenues of the water and wastewater system. The installment purchase agreement includes provisions requiring that the City set rates, fees and charges for each fiscal year so as to yield system net revenues during each fiscal year equal to at least 120% of the annual debt service (including parity debt). For the 2016-17 fiscal year, the City's net revenues in the Water Fund were not sufficient to meet this requirement, as in the prior year.

Recommendation:

It is our understanding the City has taken action to address this issue, including conducting a rate study. However, the City should implement policies to ensure compliance with debt covenants on a consistent basis, even if there are unexpected fluctuations in applicable revenues and expenses.

Management's Response:

City Management agrees with the auditor's findings and recommendations in this area. On November, 29, 2016 the City Council adopted new utility rates. Additionally, City Council reevaluated and adopted a modified rate structure on November 28, 2017. Under the newly adopted rates, it is estimated the City will be in compliance with its Bond Covenants by end of FY 2017/18.

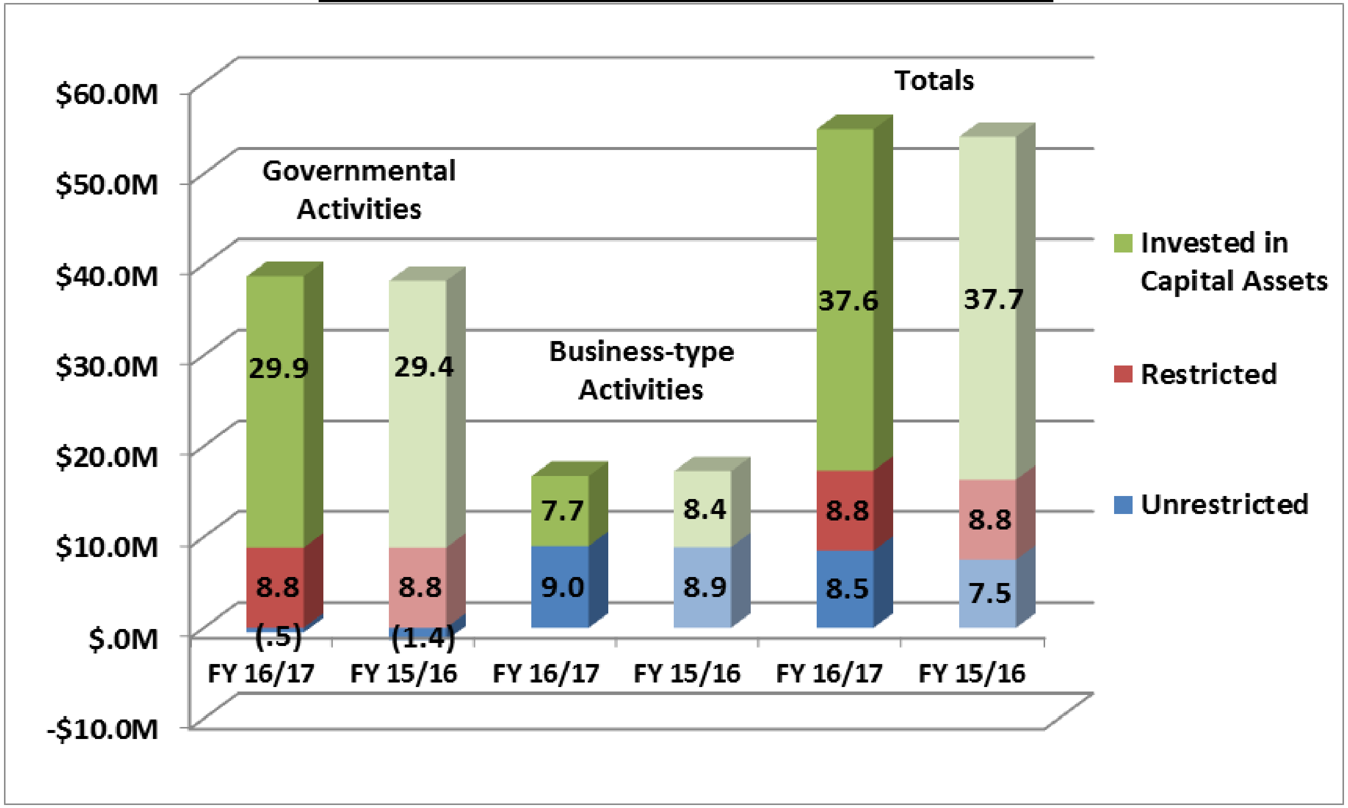
Fiscal Year 2016/17 CAFR Report

City Council Agenda Item

January 23, 2017

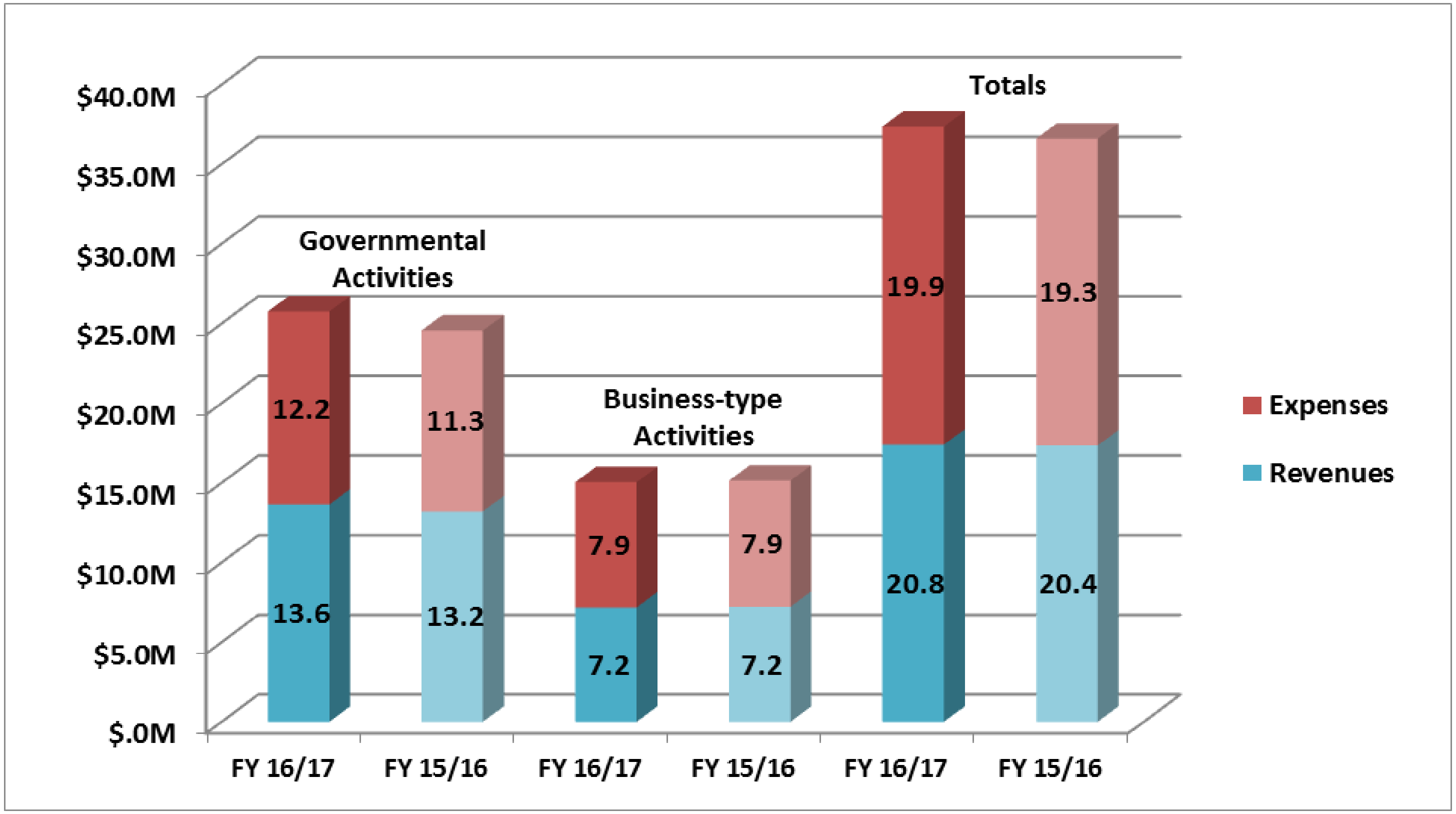
FY 2016-2017 Financial Highlights - All Funds

St. Helena's Net Position



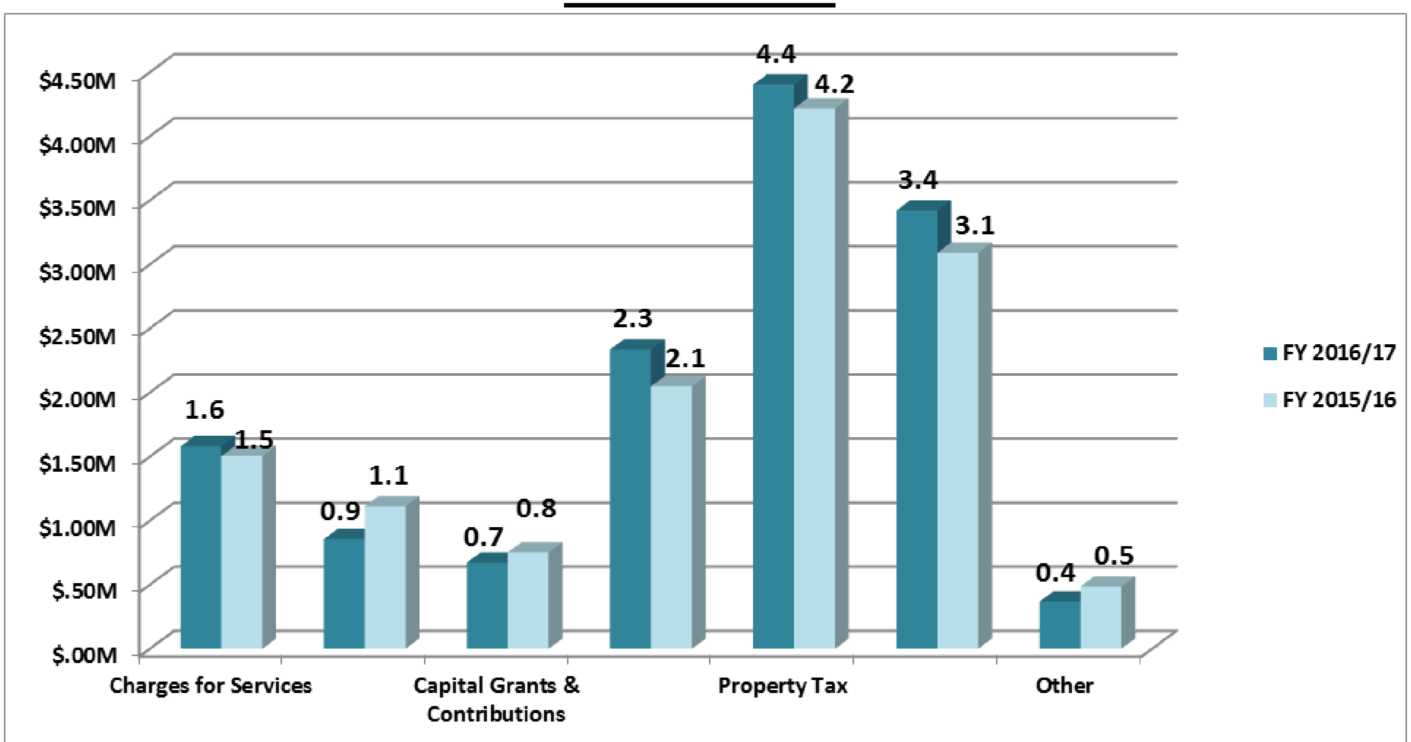
FY 2016-2017 Financial Highlights - All Funds

Changes in the City of St. Helena's Revenues and Expenses



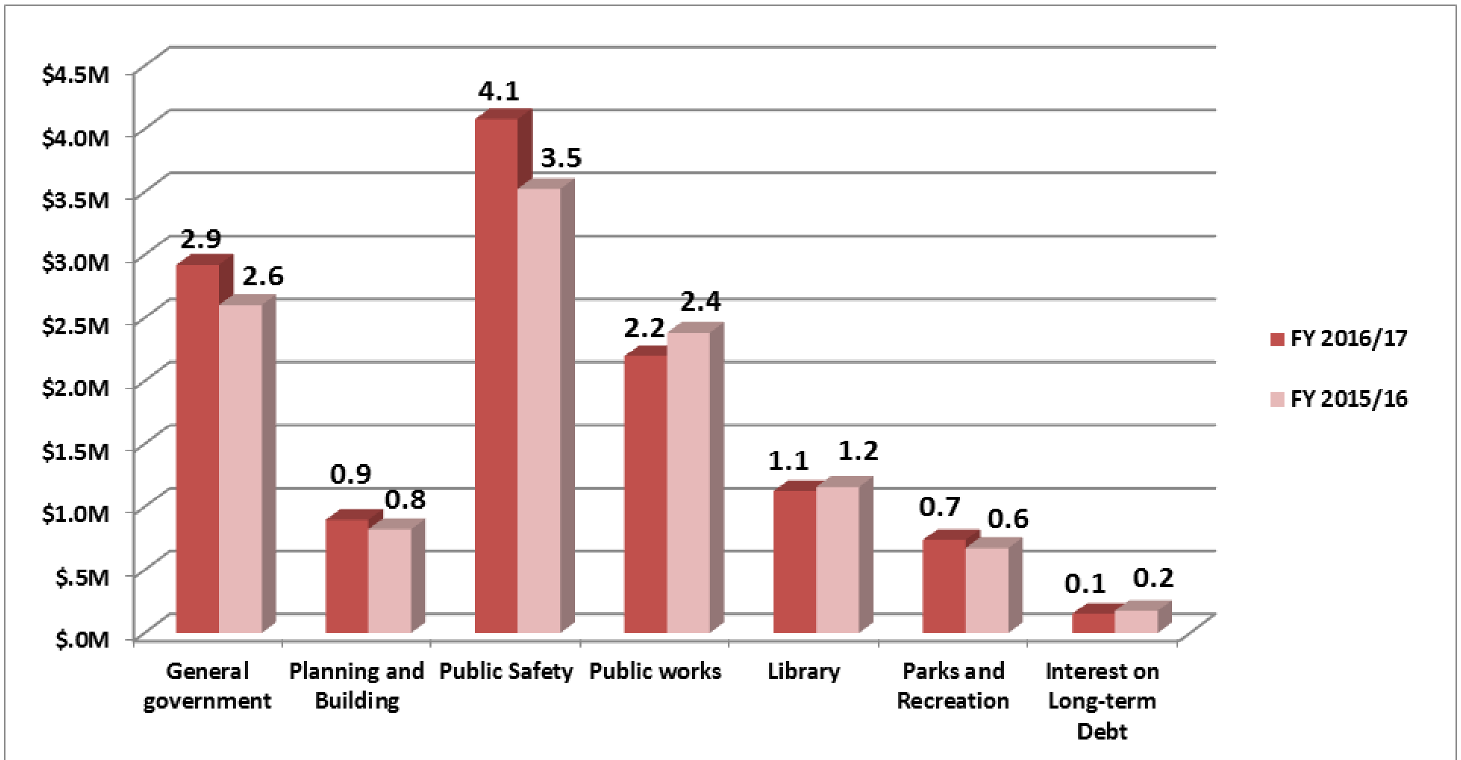
FY 2016-2017 Financial Highlights Governmental Activities

Revenues

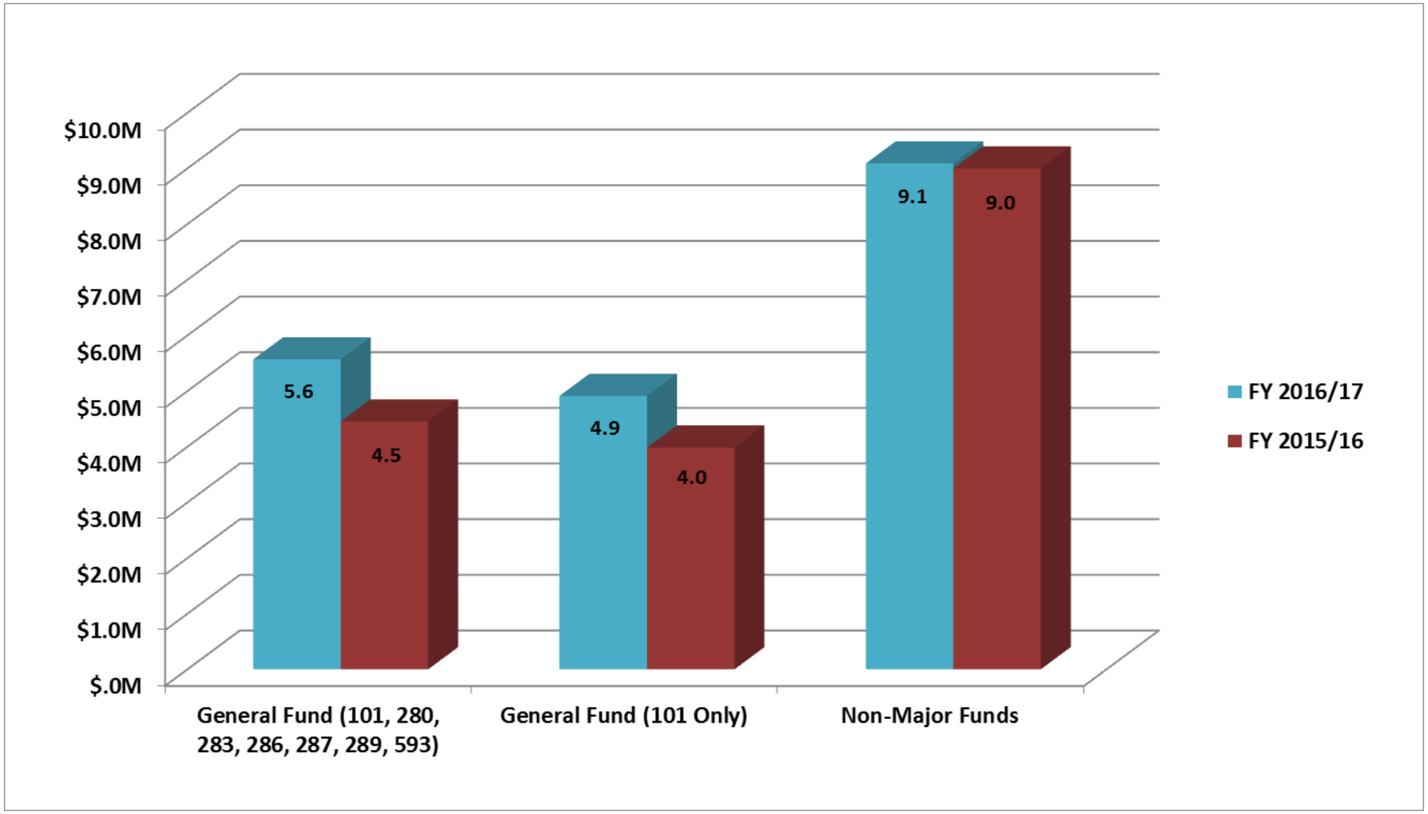


FY 2016-2017 Financial Highlights Governmental Activities

Expenses



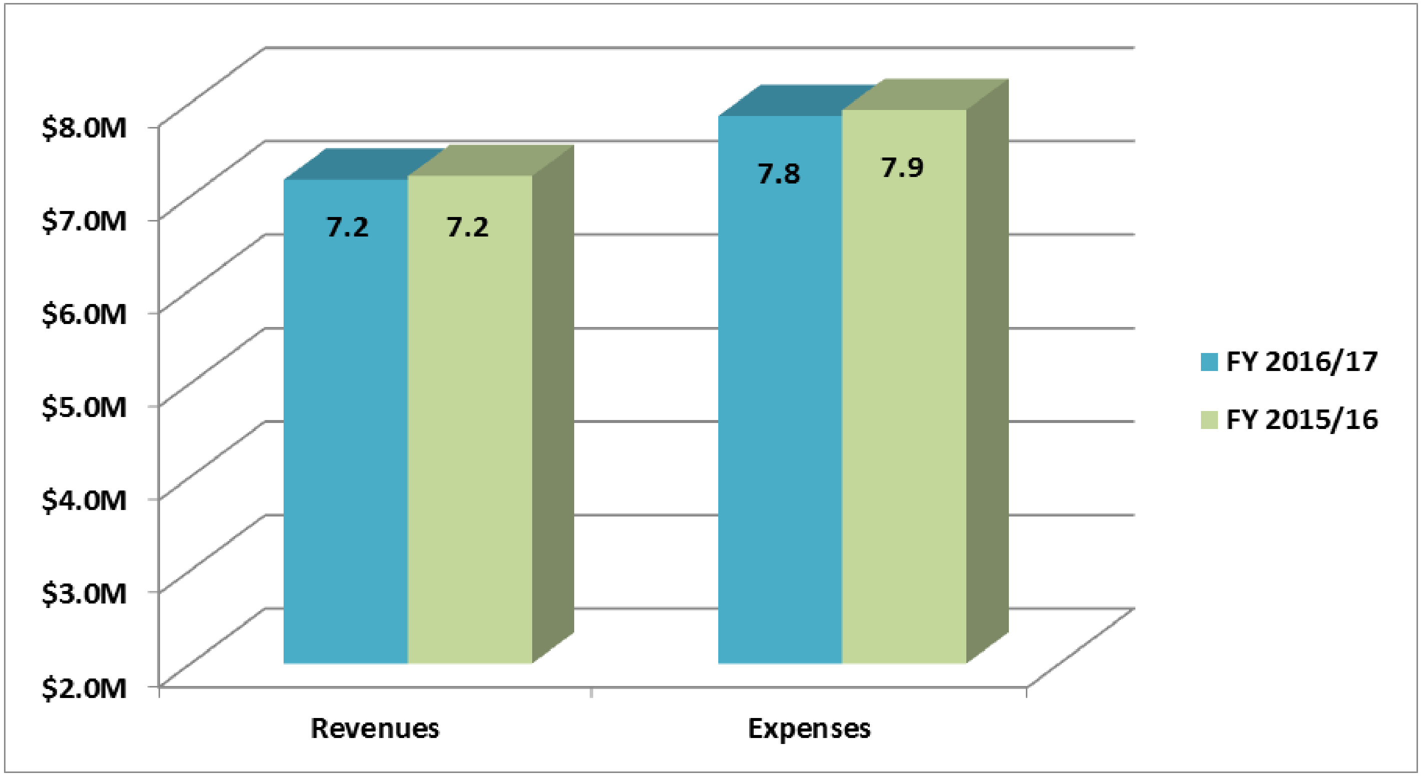
FY 2016-2017 Financial Highlights Governmental Funds



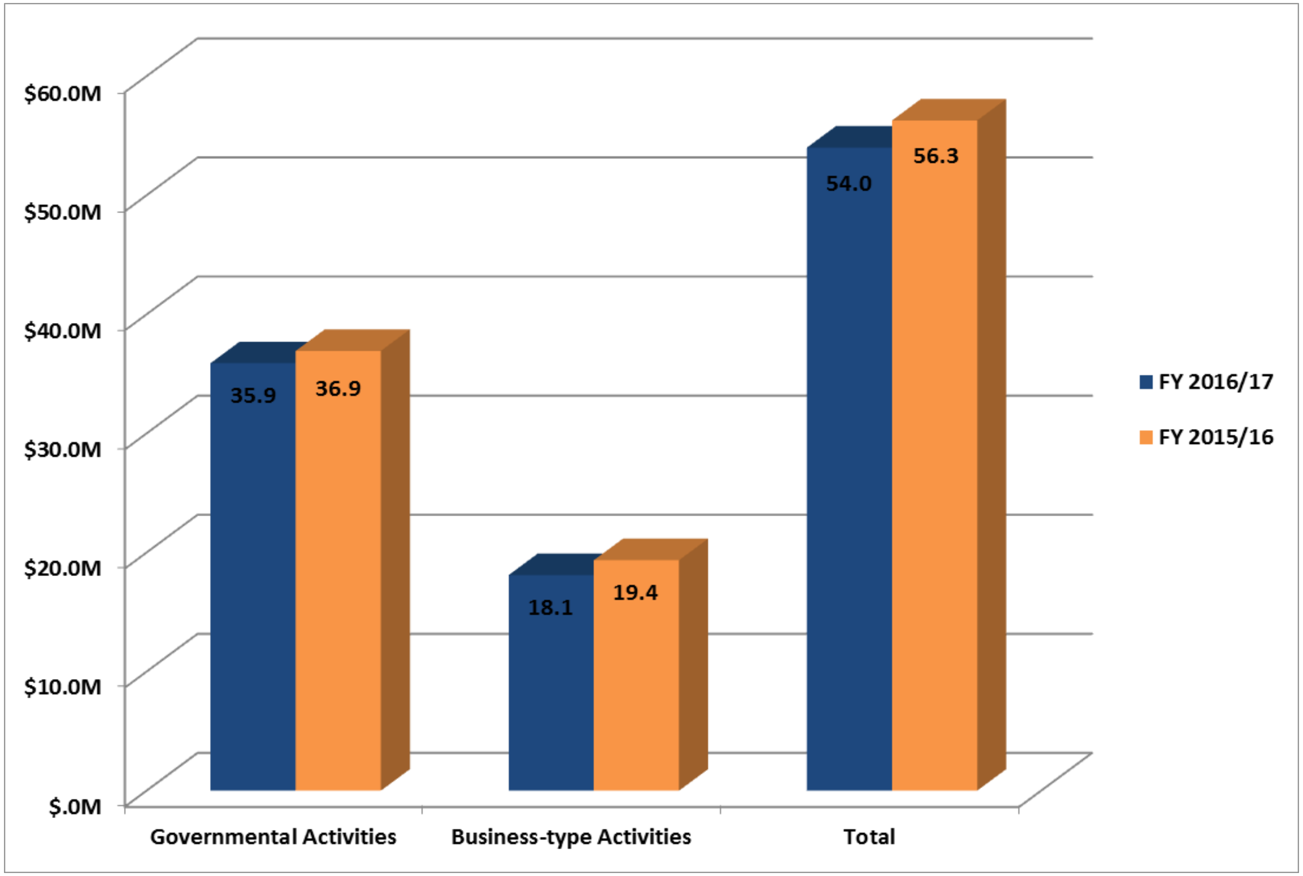
FY 2016-2017 Financial Highlights - General Fund

FY 2016-2017 Financial Highlights Business-Type Activities

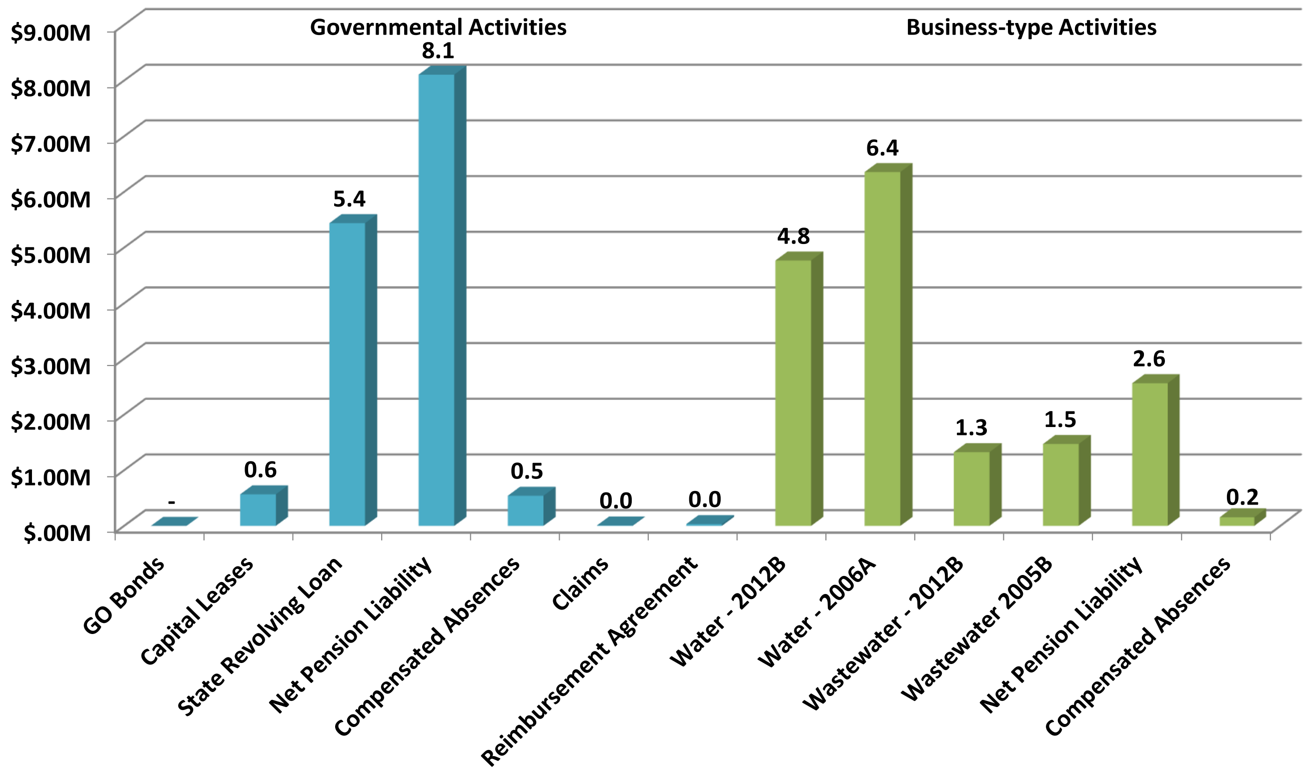
Revenues and Expenses



FY 2016-2017 Financial Highlights - Capital Assets



FY 2016-2017 Financial Highlights - Long-Term Debt



Independent Auditor's Report on Internal Controls

FY 14/15	FY 15/16	FY 16/17		
MATERIAL WEAKNESS			POLICIES AND PROCEDURES	STATUS
2015-1	2016-1	2017-1	Accounting Policies and Procedures	FY 18
2015-1	✓	✓	Appropriate Level of Unrestricted Fund Balance in the General Fund	✓
2015-1	2016-1	2017-1	Debt Management Policy	FY 18 - Draft
2015-1	2016-1	2017-1	Fraud Prevention and Detection Policy (Code of Conduct)	FY 18 - Draft
MATERIAL WEAKNESS			ACCOUNTING RECORDS AND FINANCIAL REPORTING	
2015-2	2016-2	✓	Accounting Records and Financial Reporting	✓
SIGNIFICANT DEFICIENCY			SEGREGATION OF DUTIES	
2015-3	2016-3	✓	Library Receipts	✓
2015-3	2016-3	✓	Police Receipts	✓
2015-3	✓	✓	Disbursements	✓
2015-3	2016-3	✓	Utility Billing Receipts and Adjustments	✓
2015-3	2016-3	✓	Building Permit Fees and Impact Fees	✓
SIGNIFICANT DEFICIENCY			OTHER INTERNAL CONTROL ISSUES	
2015-4	2016-4	✓	Old Outstanding Checks	✓
2015-4	✓	✓	Purchasing	✓
2015-4	2016-4	2017-2	Fuel Charges, Credit Card Usage, and Travel Costs	FY 18 - Draft Credit Card
2015-4	✓	✓	Personnel Files	✓
AREA OF NON-COMPLIANCE			COMPLIANCE WITH DEBT COVENANTS	
2015-5	2016-5	2017-3	Compliance with Debt Covenants	FY 18

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **New Business**

Subject: **Fiscal Year 2017/18 2nd Quarter Finance Report and Proposed Consideration of Resolution Approving Mid-Year Budget Adjustments for FY 2017/18**

CEQA Determination: **Not a CEQA project**

Prepared By: April Mitts, Finance Director

Reviewed By: Mark T. Prestwich, City Manager

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

Municipal Code Title 2, §2.24.030 states the Director of Finance shall deliver to the City Manager and to the Council at a regularly scheduled Council meeting a budget report showing the budget status at the end of the preceding quarter. The Q2 Quarterly report is combined with the mid-year budget report/adjustments.

After conducting a review of the status of the City's budget as of December 31, 2017, this report is presented to provide an overview of revenues and expenses at mid-year as they relate to various funds. The City has traditionally amended its budget during the year as new and updated information becomes available, or at various times during the year to appropriate funds for expenses that were not anticipated at the time the budget was adopted.

Staff has prepared the following for Council:

1. Mid-Year Summary of Revenues and Expenses for FY 2017/18
2. Proposed Mid-Year Budget Adjustments
3. FY 2017/18 Q2 List of Checks over $100,000
4. Summary of St. Helena CARES Low Income Subsidy and Water Leak Adjustment for Q2 FY 2017/18

DISCUSSION / FISCAL IMPACT

The intent of this report is to highlight the conclusions of the mid-year budget analysis, while focusing on the funds over which the City Council has discretion. The report is broken down into four different Fund Types – General Fund, Water Fund, Waste Water Fund, and Other Funds. Most budget adjustment requests to the General Fund (101) are small; however, there are two larger requests which are discussed below.

GENERAL FUND

REVENUES

General Fund Revenues – December 31, 2017 Balances and Budget Adjustments

General Fund revenue received from July 1, 2017 through December 31, 2017 for Fiscal Year (FY) 2017/18 is $4,465,229. General Fund revenue is divided into the following categories: (1) Property Tax, (2) Sales Tax, (3) Transient Occupancy Tax (TOT), (4) Other Taxes, (5) Licenses and Permits, (6) Fines and Forfeits, (7) Intergovernmental, (8) Interest and Rents, and (9) Charges for Services and Miscellaneous. The primary contributors to General Fund revenues are Property Tax, Sales Tax, and TOT. Chart 1 is a summary of how much has been collected in FY 2017/18 through December 31, 2017 and Chart 2 is a summary of the General Fund Revenue Adjustments based on collections through December 31, 2017 and forecasts.

Chart 1 – Summary of Revenue Collection through December 31, 2017

	FY 2018 Adjusted	FY 2018 Through 12/31/2017	% Collected Through 12/31/2017
Property Taxes	4,384,759	607,983	14%
Sales Tax	4,405,511	1,742,005	40%
TOT	2,711,133	1,232,529	45%
Other Taxes	198,815	6,015	3%
Charges for Service	63,250	69,615	110%
Fines and Forfeits	34,500	23,377	68%
Licenses and Permits	919,532	424,246	46%
Development Fees	6,500	12,325	190%
Intergovernmental	70,955	91,642	129%
Interest and Rents	184,550	100,635	55%
Miscellaneous	212,250	154,857	73%
TOTALS	**$ 13,191,754**	**$ 4,465,229**	**34%**

During FY 2017/18 Q2 34% of General Fund revenues have been collected. The following is a summary of each revenue source:

1. Property Tax – FY 17/18 Q2 revenue received is at 14% received and is lower than the same time last year. This is due to the timing of the property tax payment. In FY 16/17 the November payment was received in December 2016 and in FY 17/18 the November payment was received in January 2018. Initial estimates for Property Tax

revenues included a 3% increase from the previous year. In August 2017; staff received the actual amounts from the County of Napa which was a 6.56% increase. Additionally, the City received excess ERAF funding in FY 2017/18 in the amount of $105,000. ERAF is not guaranteed and therefore not a budgeted line item. It is estimated Property Tax revenues will be $132,503 higher than initially anticipated. The increase is as follows:

- 101-3010-0000 – Increase of $27,728
- 101-3011-0000 – Increase of $105,000

2. Sales Tax – FY 17/18 Q2 reported at 40% collected, compared to FY 16/17 Q2 reported amount of 32%. This increase is due to the receipt of Measure D funds. To-date Measure D has brought in an additional $668,000 in sales tax dollars. Although the sales tax revenues are showing higher; staff is decreasing estimates by $130,000 due to the fire events in October 2017. The effects on sales tax revenues will not be known for several months. The decrease is as follows:
   - 101-3040-0000 – Decrease of $90,000
   - 101-3044-0000 – Decrease of $40,000
3. TOT – FY 17/18 Q2 revenue received is 45% of what was projected for FY 17/18. TOT revenues during the month of October were down 29% due to the fire events. Revenue estimates for this category are being decreased by $120,000. The decrease is as follows:
   - 101-3050-0000 – Decrease of $120,000
4. Other Taxes - FY 17/18 Q2 revenue estimates are on target for the projected revenues for FY 17/18.
5. Charges for Service - FY 17/18 Q2 revenues are at 100% of what is projected for the Fiscal Year. The higher than estimated dollar amount is due to an increased amount of Administrative Fees and Planning Fees collected. A budget increase of $22,200 for this category is being recommended. The increase is as follows:
   - 101-3360-0000 – Increase of $7,200
   - 101-3370-0000 – Increase of $15,000
6. Fines and Forfeits – FY 17/18 Q2 revenue is slightly higher than expected at 68%.
7. Licenses and Permits – FY 17/18 Q2 revenue is at 46% and are on track.
8. Development Fees – FY 17/18 Q2 revenue is at 190% and have exceeded the original estimates. The initial budgeted amount was $6,500 and the amount collected through 12/31/2017 is $12,325. Although the revenue estimates have exceeded projections no budget adjustment is requested.
9. Intergovernmental – FY 17/18 Q2 revenue exceeds the original budget primarily due to reimbursement for Fire Department Strike Teams. A $130,000 budget increase is recommended to accommodate the increase in revenues. The increase will be offset by additional personnel expenses incurred. The increase is as follows:
   - 101-3280-0000 – Increase of $130,000
10. Interest and Rents - FY 17/18 Q2 revenue received is at 55% of what was estimated. Although this amount seems to be on-track, there has been a recent termination of a lease for the Railroad Avenue property and it is recommended this building remain

unleased pending the outcome of SHAPE Committee and Council discussions regarding possible other uses of the building/property. The lease termination was effective 12/31/2017. This will lead to a decrease in estimated revenues for FY 17/18 of $48,336. The decrease is as follows:
- 101-3610-0000 – Decrease of $48,336

11. Miscellaneous – FY 17/18 Q2 revenue received is at 73% of what was estimated. This increase is primarily due to a one-time donation from Kaiser of $87,500. This budget increase has already been taken into consideration in a previous City Council report therefore no changes are necessary during mid-year. Additionally, a grant for $4,883 was received for the purchase of bilingual books and a grant for $1,000 was received for library staff development and training. A budget increase for the grant is necessary.
    - 101-3461-4600 – increase of $5,883

The net effect of the revenue increases and decreases for the General Fund is an overall decrease of $7,749

Chart 2 – Summary of General Fund Revenue Adjustments

	FY 2018 Adopted	FY 2018 Estimated	Budget Adjustment
Property Taxes	4,384,759	4,517,262	132,503
Sales Tax	4,405,511	4,275,511	(130,000)
TOT	2,711,133	2,591,133	(120,000)
Other Taxes	198,815	198,815	-
Charges for Service	63,250	85,450	22,200
Fines and Forfeits	34,500	34,500	-
Licenses and Permits	919,532	919,532	-
Development Fees	6,500	6,500	-
Intergovernmental	70,955	200,955	130,000
Interest and Rents	184,550	136,214	(48,336)
Miscellaneous	212,250	218,133	5,883
TOTALS	**$ 13,191,754**	**$ 13,184,005**	**$ (7,749)**

EXPENSES

<u>General Fund Expenses – December 31, 2017 Balances and Budget Adjustments</u>

General Fund expenses through December 31, 2017 is $4,948,742. Spending is at 41% of the estimated amount for the year. Although spending is lower than anticipated for most departments several budget adjustments are necessary at Mid-year. The adjustments are detailed below.

- Non-Departmental
    - Due to an unplanned increase in recorded and televised special meetings and ad hoc committees in FY 2017/18 a budget increase of $12,000 is needed to cover the additional associated costs.

        - A budget increase of $6,000 to 101-4000-2152 for facility rentals
        - A budget increase of $6,000 to 101-4000-6100 for recording and televising meetings
- Finance
    - City staff has utilized the services of Mark Walsh, CPA over the past three years to provide financial consulting services to the Finance Director, City Manager, and finance staff. In FY 2017/18 a contract for $15,000 was executed for these services. Staff has relied on Mr. Walsh's expertise for additional unanticipated projects during this fiscal year. A contract amendment will be brought before City Council at a later date and a budget request for an additional $10,000 is recommended for this amendment.
    - Due to the increasing costs associated with PERS Unfunded liabilities, staff is reaching out to professional consultants to provide long-term actuarial estimates. It is anticipated the costs for these services will not exceed $20,000. A budget increase is recommended.
        - A budget increase of $30,000 to 101-4300-2130
- Planning
    - The FY 2017/18 adopted budget did not include funding for educational reimbursement. During the course of the year staff have been able to utilize additional educational training and a budget adjustment of $1,000 is necessary.
        - A budget increase of $1,000 to 101-4500-2096
    - As part of the City Council's three-year goal to "Stabilize, Maintain, and Improve Access to Housing" staff is in the process of selecting professional services to assist with related work tasks. This is an unanticipated cost which was not included in the FY 2017/18 adopted budget. It is anticipated the cost will be approximately $34,000. A budget increase is being recommended.
        - A budget increase of $34,000 to 101-4500-2130
- Library
    - In FY 2017/18 the Library received a $4,883 grant to purchase Bilingual Books. The expenses and offsetting revenues for this grant were not included in the adopted budget document. A budget increase is necessary for the purchase of the books and an offsetting revenue is included above.
    - In FY 2017/18 the Library received a $1,000 grant from Northnet Library System for staff development and training. This amount was not included in the adopted budget.
        - A budget increase of $4,883 to 101-4600-2216
        - A budget increase of $1,000 to 101-4600-2155
- Public Works
    - As a result of the recent facility needs assessment of the city buildings, it is necessary to secure a structural engineer to perform additional structural evaluations of the City's Library and Scout Hall. The City has contracted with a structural engineer to complete an initial analysis of the structural integrity of

each building. This was an unplanned cost and a budget adjustment of $5,000 is necessary to cover the initial expenses for analysis.
    - Deed restriction reports are necessary for several City-owned building and properties the SHAPE Committee will be reviewing. Funds for these reports were not included in the FY 17/18 adopted budget. Costs for these reports is estimated to be approximately $5,000.
        - A budget increase of $10,000 to 101-5006-2130
- Streets
    - In FY 2016 the City incurred a loss to City property, specifically a street light that was stuck by a vehicle. The City received money for this event from the insurance company for the repairs. A budget increase of $9,245 is necessary for the repairs.
        - A budget increase of $9,245 to 101-5015-2312
- Fire
    - Between October 8 and October 22, 2017, the City of St. Helena Fire Department participated in several strike teams during the Napa and Sonoma Counties fire events. Due to these events additional payroll expenses were incurred for the Fire Department. Expenses incurred are reimbursed through the State of California.
        - A budget increase of $65,273 to 101-4800-2020
- Police
    - Costs for the Police communications budget are higher than initially anticipated. This is primarily due to additional equipment costs. A budget increase of is necessary for this account.
        - A budget increase of $4,000 to 101-4900-2110
    - The City was notified by the Department of Justice (DOJ) that it would be necessary to replace the router used for the Police Departments T1 line for CLETS access. AT&T is upgrading their lines and the City's current router will not handle the new system. The estimated cost for a new router is $5,000.
        - A budget increase of $5,000 to 101-4900-2212
- Transfers
    - Revenues were received for the Napa and Sonoma Counties fire events which took place between October 8 and October 22, 2017 and from Cal Fire for assistance in August and September 2017. Funds received included money for the use of fire apparatus. All funds received for use of fire apparatus is transferred from General Fund to Fund 593 for Fire Department Capital Equipment Replacement and Repair.
        - A transfer of $47,631 from General Fund (101) to The Fire Department Capital Equipment Replacement and Repair Fund (593)
    - Napa Valley Now (Fund 220) – In FY 15 the Library took on the administration of the website www.napavalleynow.com which was managed by the St. Helena Public Library in partnership with several other private and public organizations in Napa County. Expenses in FY 15 exceed revenues received leaving a deficit

in Fund 220 of $4,790. Administration of this website has been transferred to another agency and it is necessary to clear the deficit balance as no additional funds will be received.

- A transfer of $4,790 from the General Fund (101) to the Napa Valley Now Fund (220)

- Community Development Block Grant (Fund 210) – In 2013, the City of St. Helena was awarded a Community Development Block Grant (CDBG) to analyze the feasibility of constructing affordable housing units in St. Helena. Fund 210 has a negative fund balance because expenses occurred in FY 15 and reimbursement of the Grant occurred in FY 2018. This caused a negative investment earnings to be to the account requiring a budget transfer from the General Fund.
  - A transfer of $203 from the General Fund (101) to the CDBG Fund (210) is necessary to clear the deficit in the account.
- The FY 2017/18 budget included the costs for services with Pacific Legacy for the final curation of the archaeological collections from four prehistoric sites excavated for the Flood Control Project. The funds are budgeted through 235-4300-2145 and a budget transfer from the General Fund to Fund 235 for these expenditures was accounted for in the Non-Departmental section of the approved FY 2017/18 budget document (page 67-68). The line item to re-tag and box the artifacts was included in the document; however, the dollar amount was erroneously left off causing a shortfall of $40,000 to Fund 235. Staff recommends a correction be made by transferring the additional $40,000.
  - A transfer of $40,000 from the General Fund (101) to the Measure A Fund (235)

Chart 3 - Summary of General Fund Expenses by Department and Budget Requests:

Description	Adopted Budget	Adjusted Budget	Actual 12/31/17	Mid-Year Budget Increase	Proposed Adjusted Budget
Non-Departmental	1,729,996	1,727,918	471,318	12,000	1,739,918
Council	199,121	243,184	57,034	-	243,184
City Manager	796,760	798,615	337,954	-	798,615
Finance	336,624	345,853	144,593	30,000	375,853
Attorney	470,000	470,000	110,084	-	470,000
Planning/Building	1,053,998	1,399,378	468,601	35,000	1,434,378
Library	947,736	947,736	368,073	4,883	952,619
Parks & Recreation	203,395	203,395	91,962	-	203,395
Fire	966,522	1,015,058	655,970	65,273	1,080,331
Police	3,237,757	3,238,419	1,576,105	9,000	3,247,419
Public Works	2,972,382	3,060,854	667,050	19,245	3,080,099
Grand Total	**$ 12,914,291**	**$ 13,450,410**	**$ 4,948,742**	**$ 175,401**	**$13,625,811**

Chart 4 – Schedule of Transfers

From	To	Amount
101	593	47,631
101	220	4,790
101	210	203
101	235	40,000
TOTAL		**$ 92,624**

GENERAL FUND SUMMARY
Chart 5 is a summary of each of the categories described in the General Fund section of this report.

Chart 5 – Summary of General Fund Revenues/Expenses

	2017/18 Adopted Budget	2017/18 Adjusted Budget	Projected 6/30/18	Variance
General Fund Revenues	$13,104,254	$13,191,754	$13,184,005	($7,749)
General Fund Expenses	$12,914,291	$13,450,410	$13,625,811	($175,401)
Transfer From General Fund to Other Funds				($92,624)
Net to General Fund				($275,774)

GENERAL FUND NET POSITION
Chart 6 – General Fund Net Position

Estimated GF Net Position (total) @ 6/30/17		$4,911,695
Estimated Revenues	$13,184,005	
Estimated Expenses	($13,625,811)	
Transfers	($92,624)	
Estimated Reserves @ 6/30/18		$4,470,367
Estimated Reserve Percentage		28%

WATER FUND (561)
Water (561) – December 31, 2017 Balances and Budget Adjustments

REVENUES
Water fund revenues for the first two quarters of FY 17/18 are on track compared to initial estimates. Water revenues projected for FY 17/18 are $6,186,485 and $2,918,850, or 47%, has been collected through December 31, 2017.

Chart 7 – Summary of Water Fund Revenues

2016/17 Adopted Budget	2016/17 Adjusted Budget	Actual 12/31/16	% of Budget Realized	Projected 6/30/17	Variance
$6,186,485	$6,186,485	$2,918,850	47%	$6,186,485	$0

EXPENSES

Water expenses for the first two quarters of FY 17/18 are on track compared to initial estimates. Water expenses estimated for FY 17/18 are $6,186,485 and $2,176,350, or 39%, has been expended through December 31, 2017. One budget adjustment is necessary during the mid-year budget review.

- Water Distribution
  - During the fire event in October 2017; it was necessary to rent generators for the Water Treatment Plant. The costs for these generators was not anticipated and a budget adjustment is necessary.
    - A budget increase of $11,900 to 561-5031-2630

SUMMARY

Chart 8 – Summary of Water Expenditures by Department

Department	2017/18 Adopted Budget	2017/18 Adjusted Budget	Actual 12/31/17	% of Budget Realized	Projected 6/30/18	Variance
Non-Departmental	$1,151,913	$1,153,152	$520,489	45.14%	$1,153,152	
City Council	$12,669	$12,669	$6,332	50%	$12,669	
City Manager	$253,400	$253,400	$98,187	45.65%	$253,400	
Finance	$281,195	$311,775	$151,047	56.66%	$311,775	
Attorney	$130,000	$130,000	50,210	38.62%	$130,000	
Public Works Admin	$1,279,238	$1,306,153	$199,212	23%	$1,306,153	
Water Distribution	$617,937	$621,861	$252,879	43.3%	$621,861	
Stonebridge	$104,000	$105,095	$31,868	46.4%	$105,095	
Water Treatment	$2,356,133	$2,373,585	$866,126	40%	$2,385,485	$11,900
TOTAL	**$6,186,485**	**$6,267,690**	**$2,176,351**	**38.7%**	**$6,279,590**	**$11,900**

WATER FUND SUMMARY

Chart 9 is a summary of each of the categories described in the Water Fund section of this report.

Chart 9 – Summary of Water Fund Revenues/Expenses

	2017/18 Adopted Budget	2017/18 Adjusted Budget	Projected 6/30/18	Variance
Water Fund Revenues	$6,186,485	$6,186,485	$6,186,485	$0
Water Fund Expenses	$6,186,485	$6,267,690	$6,279,590	$11,900
			Net to Water Fund	$11,900

WATER NET POSITION

Chart 10 – Water Fund Net Position (Excluding Net Pension Liability)

Estimated Water Balance (total) @ 6/30/17		$4,005,377
Estimated Revenues	$6,186,485	
Estimated Expenses	($6,279,590)	
Transfers to CIP	($315,000)	
Estimated Reserves @ 6/30/18		$3,597,272
Estimated Reserve Percentage		57%

WASTEWATER FUND (571)

Wastewater (571) – December 31, 2017 Balances and Budget Adjustments

REVENUES

Wastewater fund revenues for the first two quarters of FY 17/18 are lower than estimated. Wastewater revenues projected for FY 17/18 are $3,243,199 and $1,289,199, or 37%, has been collected through December 31, 2017. The lower than anticipated amount is associated with the Wastewater rate study dated November 2016. When this study was developed 2014 and 2015 actual revenues were used as a basis for calculations. During FY 16 and FY 17 the City experienced lower consumption than the years used as the base for the study. The rates adopted in November 2017 have taken FY 16 and FY 17 actuals and corrected this issue. Staff is lowering revenue projections for FY 18 for the wastewater fund by $530,000 to align with updated revenue projections from the November 2017 adopted rates.

- A budget revenue decrease of $530,000

Chart 11 – Summary of Wastewater Revenues

2016/17 Adopted Budget	2016/17 Adjusted Budget	Actual 12/31/16	% of Budget Realized	Projected 6/30/17	Variance
$3,243,199	$3,243,199	$1,189,199	37%	$2,713,199	($530,000)

EXPENSES

Wastewater expenses for the first two quarters of FY 17/18 are on track compared to initial estimates. Wastewater expenses estimated for FY 17/18 are $3,285,872 and $1,050,722, or 37%, has been expended through December 31, 2017. Due to the decrease in projected revenues as stated above, staff is recommending eliminating the amount to be transferred to Wastewater CIP Fund 773. This is not anticipated to adversely affect the timely completion of critical wastewater CIP projects.

- A budget transfer decrease of $772,601 from 571 to 773

SUMMARY

Chart 12 – Summary of Wastewater Expenditures by Department

Description	2017/18 Adopted Budget	2017/18 Adjusted Budget	Actual 12/31/17	% of Budget Available	Projected 6/30/18	Variance
Non-Departmental	407,730	408,969	181,644	56%	408,969	-
Council	12,669	12,669	6,332	50%	12,669	-
City Manager	222,333	222,333	97,224	48%	222,333	-
Finance	234,169	264,749	118,336	46%	264,749	-
Attorney	30,000	30,000	958	97%	30,000	-
Public Works Admin	1,124,801	1,147,775	190,916	77%	375,174	(772,601)
WW Collection	145,845	132,126	65,572	50%	132,126	-
WW Treatment	1,065,652	1,067,251	389,740	59%	1,067,251	-
Grand Total	**$ 3,243,199**	**$ 3,285,872**	**$ 1,050,722**	**63%**	**$ 2,513,271**	**($772,601)**

WASTE WATER FUND SUMMARY

Chart 13 is a summary of each of the categories described in the Waste Water section of this report.

Chart 13 – Summary of Waste Water Fund Revenues/Expenses

	2017/18 Adopted Budget	2017/18 Adjusted Budget	Projected 6/30/18	Variance
Waste Water Fund Revenues	$3,243,199	$3,243,199	$2,713,199	($530,000)
Waste Water Fund Expenses	$3,243,199	$3,285,872	$2,513,271	($772,601)
			Net to Waste Water Fund	$199,928

WASTE WATER NET POSITION

Chart 14 – Waste Water Fund Net Position (Excluding Net Pension Liability)

Estimated Waste Water Reserves (total) @ 6/30/17		$880,710
Estimated Revenues	$2,713,199	
Estimated Expenses	($2,513,271)	
Transfers to CIP	($836,406)	
Estimated Reserves @ 6/30/18		$244,232
Estimated Reserve Percentage		10%

OTHER FUNDS

Recreation (289) – Budget Adjustments

- In July 2017, Andre Pichly was hired as the City's new Recreation Director. In the first few months, Andre has been working on consolidating office space for Recreation staff. This has included several repairs, maintenance items, and purchase of supplies which were unplanned. A budget increase of $10,000 is

necessary to off-set these items. Funds are available in the Recreation Fund Balance for this increase.
  - A budget increase of $10,000 to 289-4728-2215
- During the first few months of FY 2017/18 the Recreation Department was able to secure 12 sponsors to help pay for miscellaneous sports equipment. A revenue and expense budget adjustment is necessary for the donations and the expenses.
  - A revenue increase of $3,600 to 289-3431-0000
  - A budget increase of $3,600 to 289-4728-2242

COPS (224) – Budget Adjustments
- The Police Chief attended the 2017 CALPERA conference. The costs for the conference was $700 and was unbudgeted. A budget adjustment to the COPS fund is necessary.
  - A budget increase of $700 to 224-4900-2155

Friends & Foundation (380) – Budget Adjustments
- During FY 16/17 $1,045 was allocated through Friends & Foundation for the care of Elsie the Library Cat. The entire amount was not spent in FY 16/17 and left a balance in Fund 380. There have been some unexpected expenses for Elsie in FY 17/18 and a budget adjustment is necessary.
  - A budget increase of $500 to 380-4600-2244

FY 2017/18 Q2 Checks over $100,000
Per staff recommendations on April 10, 2015, the chart below lists checks issued over $100,000 paid in FY 2017/18 Q2.

Chart 15 – Summary of FY 17/18 Q2 Checks over $100,000

Check #	Vendor	Check Date	Check Amount	Notes
99431	California State Water Regional Control board	10/18/17	$526,804.64	SRF Loan Payment
99461	City of Napa	10/18/17	$154,870.02	Monthly Water Agreement
99715	WestAmerica Bank	11/16/17	$133,492.36	Payroll Taxes
99804	City of Napa	11/16/17	$138,104.64	Monthly Water Agreement
100018	City of Napa	12/13/17	$119,064.06	Monthly Water Agreement

St. Helena CARES Low Income Subsidy
The St. Helena CARES subsidy program currently has 105 participants. The subsidy for FY Q2 2017/18 is $11,309.55. Funds for the St. Helena CARES Low Income Subsidy program are included in the adopted FY 2017/18 budget.

Water Leak Adjustments
Leak subsidy for Q2 2017/18 totals $152.75 for a combined excess of 17 units of water. There was 1 leak adjustment approved for Q2 2017/18; the leak was due to broken

irrigation seals. Funds for the Leak Adjustment Subsidy program are included in the adopted FY 2017/18 budget

RECOMMENDED ACTION

Staff recommends the City Council approve Resolution No. 2018-___ Approving Mid-Year Budget Adjustments for FY 2017/18.

ATTACHMENTS

Attachment 1 - Mid-Year Budget Resolution

Attachment 1

CITY OF ST. HELENA

RESOLUTION NO. 2018-____

RESOLUTION APPROVING MID-YEAR BUDGET ADJUSTMENTS FOR FY 2017/18

RECITALS

WHEREAS, City staff has conducted a comprehensive review of the City's budget at mid-year;

WHEREAS, the City has traditionally amended its budget during the year as new and updated information becomes available; and

WHEREAS, staff recommend certain adjustments to reflect the updated revenue and expense projections for the General Fund, Water Fund, Waste Water Fund, and Other Funds.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

General Fund Revenue:

1. Increase to Property Tax Secured 101-3010-0000: $27,728
2. Increase to ERAF Shift to State 101-3011-0000: $105,000
3. Decrease to Retails Sales/Use Tax 101-3040-0000: $90,000
4. Decrease to Measure D Sales/Use Tax 101-3044-0000: $40,000
5. Decrease to TOT 101-3050-0000: $120,000
6. Increase to Administrative Fees 101-3360-0000: $7,200
7. Increase to Planning Fees 101-3370-0000: $15,000
8. Increase to Emergency Relief 101-3280-0000: $130,000
9. Decrease to Rental Income 101-3610-0000: $48,336
10. Increase to Contributions from Gov't. – Library 101-3461-4600: $5,883

General Fund Expenditures:

1. Increase to Non-Departmental Facility Rental 101-4000-2152: $6,000
2. Increase to Non-Departmental PEG Access Costs 101-4000-6100: $6,000
3. Increase to Finance Professional Contracts 101-4300-2130: $30,000
4. Increase to Planning Educational Reimbursement 101-4500-2096: $1,000
5. Increase to Planning Professional Contracts 101-4500-2130: $34,000
6. Increase to Library Materials 101-4600-2216: $4,883
7. Increase to Library Training 101-4600-2155: $1,000
8. Increase to Buildings Professional Contracts 101-5006-2130: $10,000
9. Increase to Streets Maintenance/Supplies 101-5015-2312: $9,245
10. Increase to Fire Temp/Part-time 101-4800-2020: $65,273
11. Increase to Police Communications 101-4900-2110: $4,000
12. Increase to Police Computer Equipment 101-4900-2212: $5,000

General Fund Transfers

1. Transfer $47,631 from General Fund (101) to Fire Department Capital Equipment Replacement and Repair Fund (593)
2. Transfer $4,790 from General Fund (101) to Napa Valley Now Fund (220)
3. Transfer $203 from General Fund (101) to CDBG Fund (210)
4. Transfer $40,000 from General Fund (101) to Measure A Fund (235)

Water Fund Expenses:

1. Increase to Water Distribution Capital Equipment 561-5031-2630: $11,900

Wastewater Revenues:

1. Decrease Revenue for 571: $530,000

Wastewater Fund Expenses:

1. Decrease transfer from 571-5000-2999: $772,601

Recreation (289)

1. Increase to Recreation Revenues 289-3431-0000: $3,600
2. Increase to Recreation Special Department Supplies 289-4728-2215: $10,000
3. Increase to Recreation Supplies for Sports Programs 289-4728-2242: $3,600

COPS (224)

1. Increase to COPS Training 224-4900-2155: $700

Friends & Foundation (380)

1. Increase Friends & Foundation Elsie the Library Cat 380-4600-2244: $500

Approved at a Regular Meeting of the St. Helena City Council on January 23, 2018, by the following vote:

Mayor Galbraith:	___________
Vice Mayor White:	___________
Councilmember Dohring:	___________
Councilmember Koberstein:	___________
Councilmember Ellsworth:	___________

APPROVED:	ATTEST:
___________________________	___________________________
Alan Galbraith, Mayor	Cindy Tzafopoulos, City Clerk

FY 2017/18 Mid Year Budget Review

By: April Mitts, Finance Director

Overview of Revenues - General Fund

	FY 2018	FY 2018	% Collected	FY 2018	FY 2018
	Adopted	Through 12/31/2017	Through 12/31/2017	Estimated	Mid-Year Budget Change
Property Taxes	4,384,759	607,983	14%	4,517,262	132,503
Sales Tax	4,405,511	1,742,005	40%	4,275,511	(130,000)
TOT	2,711,133	1,232,529	45%	2,591,133	(120,000)
Other Taxes	198,815	6,015	3%	198,815	-
Charges for Service	63,250	69,615	110%	85,450	22,200
Fines and Forfeits	34,500	23,377	68%	34,500	-
Licenses and Permits	919,532	424,246	46%	919,532	-
Development Fees	6,500	12,325	190%	6,500	-
Intergovernmental	70,955	91,642	129%	200,955	130,000
Interest and Rents	184,550	100,635	55%	136,214	(48,336)
Miscellaneous	212,250	154,857	73%	218,133	5,883
TOTALS	**$ 13,191,754**	**$ 4,465,229**	**34%**	**$ 13,184,005**	**$ (7,749)**

Overview of Revenues - General Fund

GENERAL FUND REVENUE ADJUSTMENTS

- Property Tax – increase by $132,728
- Sales Tax – decrease by ($130,000)
- TOT – decrease by ($120,000)
- Charges for Services & Miscellaneous – increase by $22,200
- Intergovernmental – increase by $130,000
- Interest and Rents – decrease by $48,336
- Miscellaneous – increase by $5,883

NET DIFFERENCE – DECREASE BY $7,749

Overview of Expenses - General Fund

GENERAL FUND EXPENSES AS OF DECEMBER 31, 2017

Description	Adopted Budget	Adjusted Budget	Actual 12/31/17	% Available
Non-Departmental	1,729,996	1,727,918	471,318	82%
Council	199,121	243,184	57,034	64%
City Manager	796,760	798,615	337,954	51%
Finance	336,624	345,853	144,593	53%
Attorney	470,000	470,000	110,084	77%
Planning/Building	1,053,998	1,399,378	468,601	55%
Library	947,736	947,736	368,073	52%
Parks & Recreation	203,395	203,395	91,962	55%
Fire	966,522	1,015,058	655,970	30%
Police	3,237,757	3,238,419	1,576,105	51%
Public Works	2,972,382	3,060,854	667,050	59%
Grand Total	**$ 12,914,291**	**$ 13,450,410**	**$ 4,948,742**	**59%**

Overview of Expenses - General Fund

GENERAL FUND EXPENSE ADJUSTMENTS

- Non-Departmental – Increase of $12,000
  - Recorded and televised special meetings
- Finance – Increase of $30,000
  - Professional contracts for Mark Walsh, CPA and PERS Actuarial Estimates
- Planning – Increase of $35,000
  - Educational Reimbursements
  - Professional services to assist with City Council goal to “Stabilize, Maintain, and Improve Access to Housing”

Overview of Expenses - General Fund

GENERAL FUND EXPENSE ADJUSTMENTS

- Library – Increase of $5,883
  - Training and Materials – offsetting grants received for both
- Public Works – Increase of $10,000
  - Initial structural evaluation for Library and Scout Hall
  - Deed restriction reports
- Streets – Increase of $9,245
  - Property damage repair – offsetting revenue received from insurance
- Fire – Increase of $65,273
  - Personnel costs due to fire events and mutual aid – offsetting revenue received

Overview of Expenses - General Fund

GENERAL FUND EXPENSE ADJUSTMENTS

- Police – Increase of $9,000
  - Communications and Router for T-1 line
- Transfers – Increase of $92,624
  - Fire Department Capital Equipment (Fund 593) - $47,631
  - Napa Valley Now (Fund 220) - $4,790
  - CDBC (Fund 210) - $203
  - Measure A (Fund 235) - $40,000

Overview of Expenses - General Fund

Description	Adopted Budget	Adjusted Budget	Actual 12/31/17	Mid-Year Budget Increase	Proposed Adjusted Budget
Non-Departmental	1,729,996	1,727,918	471,318	12,000	1,739,918
Council	199,121	243,184	57,034	-	243,184
City Manager	796,760	798,615	337,954	-	798,615
Finance	336,624	345,853	144,593	30,000	375,853
Attorney	470,000	470,000	* 110,084	-	470,000
Planning/Building	1,053,998	1,399,378	468,601	35,000	1,434,378
Library	947,736	947,736	368,073	4,883	952,619
Parks & Recreation	203,395	203,395	91,962	-	203,395
Fire	966,522	1,015,058	655,970	65,273	1,080,331
Police	3,237,757	3,238,419	1,576,105	9,000	3,247,419
Public Works	2,972,382	3,060,854	667,050	19,245	3,080,099
Grand Total	**$ 12,914,291**	**$ 13,450,410**	**$ 4,948,742**	**$ 175,401**	**$13,625,811**

*Attorney bills through October – does not include November or December bills

Overview of General Fund

SUMMARY OF GENERAL FUND REVENUES/EXPENSES

	2017/18 Adopted Budget	2017/18 Adjusted Budget	Projected 6/30/18	Variance
General Fund Revenues	$13,104,254	$13,191,754	$13,184,005	($7,749)
General Fund Expenses	$12,914,291	$13,450,410	$13,625,811	($175,401)
			Transfer from General Fund to Other Funds	($92,624)
			Net to General Fund	($275,774)

General Fund Net Position

Estimated GF Balance (total) @ 6/30/17		**$4,911,695**
Estimated Revenues	$13,184,005	
Estimated Expenses	($13,625,811)	
Transfers	($92,624)	
Estimated Reserves @ 6/30/18		$4,470,367
Estimated Reserve Percentage		28%

Overview of Revenues – Water Fund

WATER FUND REVENUES AS OF DECEMBER 31, 2017

	2017/18 Adopted Budget	Actual 12/31/17	% of Budget Realized	Projected 6/30/18	Variance
Water (561)	$6,186,485	$2,918,850	47%	$6,186,485	$0

Overview of Expenses – Water Fund

WATER FUND EXPENSES AS OF DECEMBER 31, 2017

Department	2017/18 Adopted Budget	2017/18 Adjusted Budget	Actual 12/31/17	% of Budget Realized	Projected 6/30/18	Variance
Non-Departmental	$1,151,913	$1,153,152	$520,489	45.14%	$1,153,152	
City Council	$12,669	$12,669	$6,332	50%	$12,669	
City Manager	$253,400	$253,400	$98,187	45.65%	$253,400	
Finance	$281,195	$311,775	$151,047	56.66%	$311,775	
Attorney	$130,000	$130,000	50,210	38.62%	$130,000	
Public Works Admin	$1,279,238	$1,306,153	$199,212	23%	$1,306,153	
Water Distribution	$617,937	$621,861	$252,879	43.3%	$621,861	
Stonebridge	$104,000	$105,095	$31,868	46.4%	$105,095	
Water Treatment	$2,356,133	$2,373,585	$866,126	40%	$2,385,485	$11,900
TOTAL	**$6,186,485**	**$6,267,690**	**$2,176,351**	**38.7%**	**$6,279,590**	**$11,900**

Overview of Water Fund

SUMMARY OF WATER FUND REVENUES/EXPENSES

	2017/18 Adopted Budget	2017/18 Adjusted Budget	Projected 6/30/18	Variance
Water Fund Revenues	$6,186,485	$6,186,485	$6,186,485	$0
Water Fund Expenses	$6,186,485	$6,267,690	$6,279,590	$11,900
			Net to Water Fund	$11,900

Water Fund Net Position

Estimated Water Balance (total) @ 6/30/17		**$4,005,377**
Estimated Revenues	$6,186,485	
Estimated Expenses	($6,279,590)	
Transfers to CIP	($315,000)	
Estimated Balance @ 6/30/18		$3,597,272
Estimated Reserve Percentage		57%

Overview of Revenues – Wastewater Fund

WASTEWATER FUND REVENUES AS OF DECEMBER 31, 2017

Department	2017/18 Adopted Budget	Actual 12/31/17	% of Budget Realized	Projected 6/30/18	Variance
Waste Water (571)	$3,243,199	$1,189,199	37%	$2,713,199	($530,000)

Overview of Expenses – Wastewater Fund

WASTEWATER FUND EXPENSES AS OF DECEMBER 31, 2017

Description	2017/18 Adopted Budget	2017/18 Adjusted Budget	Actual 12/31/17	% of Budget Available	Projected 6/30/18	Variance
Non-Departmental	407,730	408,969	181,644	56%	408,969	-
Council	12,669	12,669	6,332	50%	12,669	-
City Manager	222,333	222,333	97,224	48%	222,333	-
Finance	234,169	264,749	118,336	46%	264,749	-
Attorney	30,000	30,000	958	97%	30,000	-
Public Works Admin	1,124,801	1,147,775	190,916	77%	375,174	(772,601)
WW Collection	145,845	132,126	65,572	50%	132,126	-
WW Treatment	1,065,652	1,067,251	389,740	59%	1,067,251	-
Grand Total	**$ 3,243,199**	**$ 3,285,872**	**$ 1,050,722**	**63%**	**$ 2,513,271**	**($772,601)**

Overview of Wastewater Fund

SUMMARY OF WASTEWATER FUND REVENUES/EXPENSES

	2017/18 Adopted Budget	217/18 Adjusted Budget	Projected 6/30/18	Variance
Waste Water Fund Revenues	$3,243,199	3,243,199	$2,13,199	($530,000)
Waste Water Fund Expenses	$3,243,199	$3,285,872	$2,513,271	($772,601)
			Net to Waste Water Fund	$199,928

Wastewater Fund Net Position

Estimated Waste Water Balance (total) @ 6/30/17		**$880,710**
Estimated Revenues	$2,713,199	
Estimated Expenses	($2,513,271)	
Transfers to CIP	($836,406)	
Estimated Balance @ 6/30/18		$244,232
Estimated Reserve Percentage		10%

Questions?

FY 15	FY 16	FY 17		
MATERIAL WEAKNESS			POLICIES AND PROCEDURES	STATUS
2015-1	2016-1	2017-1	Accounting Policies and Procedures	FY 18
2015-1	✓	✓	Appropriate Level of Unrestricted Fund Balance in the General Fund	✓
2015-1	2016-1	2017-1	Debt Management Policy	FY 18 - Draft
2015-1	2016-1	2017-1	Fraud Prevention and Detection Policy (Code of Conduct)	FY 18 - Draft
MATERIAL WEAKNESS			ACCOUNTING RECORDS AND FINANCIAL REPORTING	
2015-2	2016-2	✓	Accounting Records and Financial Reporting	✓
SIGNIFICANT DEFICIENCY			SEGREGATION OF DUTIES	
2015-3	2016-3	✓	Library Receipts	✓
2015-3	2016-3	✓	Police Receipts	✓
2015-3	✓	✓	Disbursements	✓
2015-3	2016-3	✓	Utility Billing Recipts and Adjustments	✓
2015-3	2016-3	✓	Building Permit Fees and Impact Fees	✓
SIGNIFICANT DEFICIENCY			OTHER INTERNAL CONTROL ISSUES	
2015-4	2016-4	✓	Old Outstanding Checks	✓
2015-4	✓	✓	Purchasing	✓
2015-4	2016-4	2017-2	Fuel Charges, Credit Card Usage, and Travel Costs	FY 18 - Draft Credit Card
2015-4	✓	✓	Personnel Files	✓
AREA OF NON-COMPLIANCE			COMPLIANCE WITH DEBT COVENANTS	
2015-5	2016-5	2017-3	Compliance with Debt Covenants	FY 18

CURRENT POLICIES

Policy #	Policy Title	Source	Resolution No.	Date Adopted by City Council	Notes
P-FI-0001	Sale of City Surplus Property or Partial Interests in City Real Property	City Council	2004-13	2/24/2004	
P-FI-0002	Investment Policy	n/a	2016-122	9/13/2016	
P-FI-0003	Non-Profit Funding	n/a	2015-130	10/13/2015	
P-FI-0004	Capital Asset and Depreciation Policy	VLF Nigro & Nigro	2014-82	10/28/2014	Nigro & Nigro - update the Fixed Assets Funded by Federal Grants section
P-FI-0005	Water Leak Policy	City Council	2016-161		
P-FI-0006	Escheat Policy for Unclaimed Money	VLF	2016-170	12/13/2016	
P-FI-0007	Grant Application and Management Policy	City Council	2016-38	3/22/2016	Nigro & Nigro - review policy to ensure it aligns with the requirements of the OMB Uniform Guidance for all Federal awards.
P-FI-0008	Subsidy to Assist Businesses in Paying their Water/Wastewater Bills in the City of St. Helena	City Council	2017-111	6/13/2017	
P-FI-0009	Low Income Water and Wastewater Subsidy	City Council	2017-18	2/14/2017	
P-FI-0010	City's Regulations Providing Purchase of Supplies, Equipment, and Services and Procedures for Public Works Projects	Municipal Code	Ordinance 2015-8	11/24/2015	
P-FI-0011	Adoption of Annual Budget FY 2017-18	Municipal Code	2017-18	6/13/2017	
	Travel/Conference Policy	VLF Nigro & Nigro	2005-21	3/8/2005	
	Compliance with Debt Covenants	VLF S&P BLX	2016-163 2016-164 2016-165 2017-159	11/29/2016 11/28/2017	
	Records Retention	Nigro & Nigro	2016-23	2/23/2016	

POLICIES TO COMPLETE

Policy #	Policy Title	Source	Notes	Status
	General Fund Unrestricted Fund Balance	VLF	Current - Informal Policy	In progress
P-FI-0012	Procurement Cards	VLV Nigro & Nigro		Draft
P-FI-0013	Fraud Policy	VLF Nigro & Nigro	Current - Informal Policy - ICMA Code of Ethics	Draft
P-FI-0014	Debt Management Policy	VLF		Draft
P-FI-0015	Travel/Conference Policy	VLF Nigro & Nigro	Currently in Employee Handbook	
	Accounts Payable - cover all payment methods, including wire transfers	Nigro & Nigro	Current - Informal Policy	
	Employee Handbook	Nigro & Nigro	Update Employee Handbook	Last update 2005

CURRENT STANDARD OPERATING PROCEDURES (SOP)

Procedure #	SOP Title	Source	Effective Date
SOP-FI-0001	AB1600 Procedures	Staff	10/31/2016
SOP-FI-0002	BOE Quarterly Payments Procedures	Staff	10/31/2016
SOP-FI-0003	New Fiscal Year	VLF	6/26/2017
SOP-FI-0004	Setting up New Accounts in Springbrook	Staff	10/31/2016
SOP-FI-0006	Strike Team Revenues and Expenses	Staff	11/23/2017
SOP-FI-0007	Financial Reporting (End of Year)	VLF Nigro & Nigro	7/1/2017
SOP-FI-0010	Cash Handling		8/1/2017
SOP-FI-0012	Check Processing		8/1/2017
SOP-FI-0013	Accounts Receivable		8/1/2017
SOP-FI-0014	Revenue Collection		8/1/2017
SOP-FI-0015	Utility Billing		8/1/2017
SOP-FI-0016	Cash Receipts		8/1/2017

STANDARD OPERATING PROCEDURES (SOP) TO COMPLETE

Procedure #	SOP Title	Source	Status
SOP-FI-0008	Fraud Procedure	VLF	Draft
SOP-FI-0009	Finance Department Security		Draft
SOP-FI-0011	Cash Overages and Shortages		Draft
SOP-FI-0017	Finance Department Overview		Draft
SOP-FI-0018	Budgeting		Draft
SOP-FI-0019	Entering Payroll		Draft
SOP-FI-0020	Entering Purchase Orders	Nigro & Nigro	Draft
SOP-FI-0021	Entering Invoices		Draft
SOP-FI-0022	Fuel Charges	VLF Nigro & Nigro	
SOP-FI-0023	Journal Entries	Nigro & Nigro	
SOP-FI-0024	Grants - Cash Management for Drawdown of Grants	Nigro & Nigro	
SOP-FI-0025	Grants - Comprehensive list of reporting requirements and a	Nigro & Nigro	

OPERATIONAL CHANGES RECOMMENDED BY AUDITORS

OPERATIONAL CHANGE	Source	Effective Date
Update Organization of Personnel Files	VLF	Complete
Segregation of Duties - Utility Billing Receipts and Adjustments	VLF	Complete
Segregation of Duties - Disbursements	VLF	Complete
Segregation of Duties - Library Receipts	VLF	Complete
Segregation of Duties - Police Receipts	VLF	In Progress
Segregation of Duties - Building Permit Fees and Impact Fees	VLF	In Progress

Report to the City Council
Council Meeting of January 23, 2018

Agenda Section: **New Business**

Subject: **Consideration and review of a 5-Year List of Street Projects for Measure T funds**

CEQA Determination: **This item is purely an informational discussion to gain Council direction and is therefore not a CEQA project. Any formal decisions on individual projects will be subject to a complete analysis and determination under CEQA.**

Prepared By: Erica Ahmann Smithies, Public Works Director and City Engineer

Reviewed By:

Approved By: Mark T. Prestwich, City Manager

BACKGROUND

On November 6, 2012, the voters of Napa County passed a half cent sales tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan. The Napa Valley Transportation Authority (NVTA) is the designated agency that will administer and oversee Measure T revenues. The City of St. Helena will be required to enter into a Master Agreement with NVTA and adopt a resolution of a five-year project list by March 1, 2018 in order to start receiving Measure T Funds and update the list at least every two years thereafter.

The list of projects proposed to be funded with Measure T funds shall include:

- Project location
- Description of the project
- Year funded
- Total project cost

DISCUSSION

On October 24, 2017, City Council designated Mayor Alan Galbraith and Vice Mayor Peter White to assist the City's Public Works Director in creating a list of street projects to be funded by Measure T funding. The proposed 5-year list of projects includes streets needing overlays, slurry seals, crack seals, sidewalk gap closures, and local grant match for the Downtown Main Street Sidewalk Replacement project. City staff utilized several methods to compile the project list:

- Streetsaver pavement software program that assists municipalities with planning street maintenance repairs and budget needs
- Interwest Consulting Group provided a refined 5-year street maintenance list with mapping based on an annual budget of $850,000 for construction funds only
- Streetsaver focuses on pavement maintenance only; therefore, streets identified for non-specific pavement needs, such as sidewalk for Main Street and Hunt Avenue, were added to the list with estimated costs
- Based on the limited budget, reconstruction projects were not selected within the first five years. However, the working group added both Grayson and South Crane Avenues to 2019 for design only with reconstruction to be planned in future years

The project list once adopted will not limit the flexibility of the City to fund projects in accordance with local needs and priorities so long as the projects are consistent with Measure T and adopted by City Council. In future years, the street list will be refined further to plan and prioritize known sewer, water, and storm drain utility replacement project needs identified in their respective utility master plans. In addition, City staff intends on presenting to City Council the biennial citywide pavement assessment in March 2018.

Staff will bring this item back to Council on February 13 as a public hearing with a recommendation that City Council adopts the Measure T 5-year Project List in order to meet NVTA's March 1, 2018 deadline.

FISCAL IMPACT

The City is estimated to receive $600,000 of Measure T funds annually. In addition to Measure T, the City is required to maintain a local maintenance of effort based on supporting financial documentation from Fiscal Year 2007-08, 2008-09 and 2009-10 which amounts to approximately $379,189.33 per year in General Funds to contribute towards the 5-year project list. Gas Tax and SB1 will also be eligible sources of funds to program for these projects.

RECOMMENDED ACTION

Review and provide direction to staff.

ATTACHMENTS

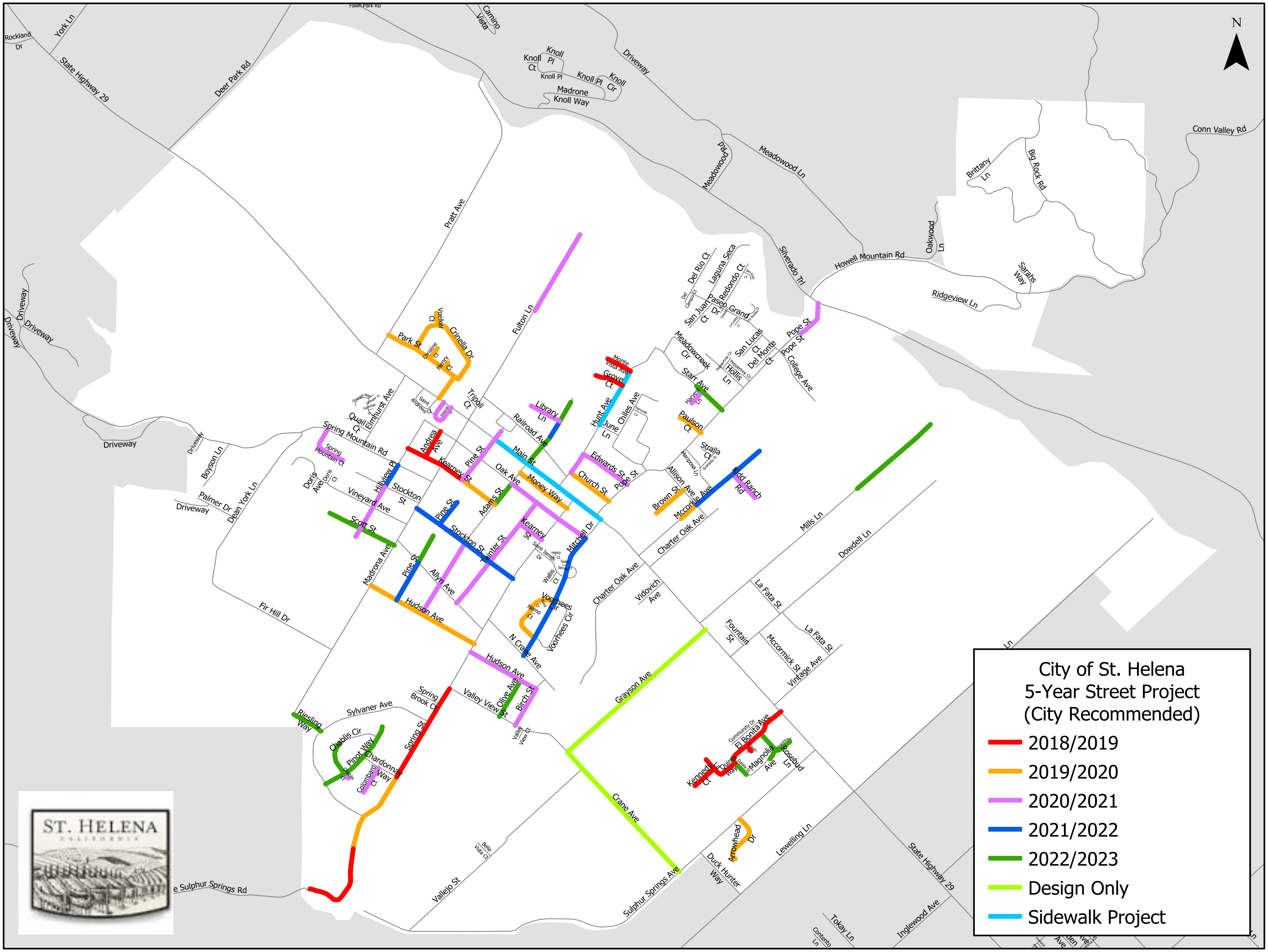
Attachment 1: 5 Year CIP Street Program
Attachment 2: 2018-2022 Street Map
Attachment 3: 2018 Street Map
Attachment 4: 2019 Street Map
Attachment 5: 2020 Street Map
Attachment 6: 2021 Street Map

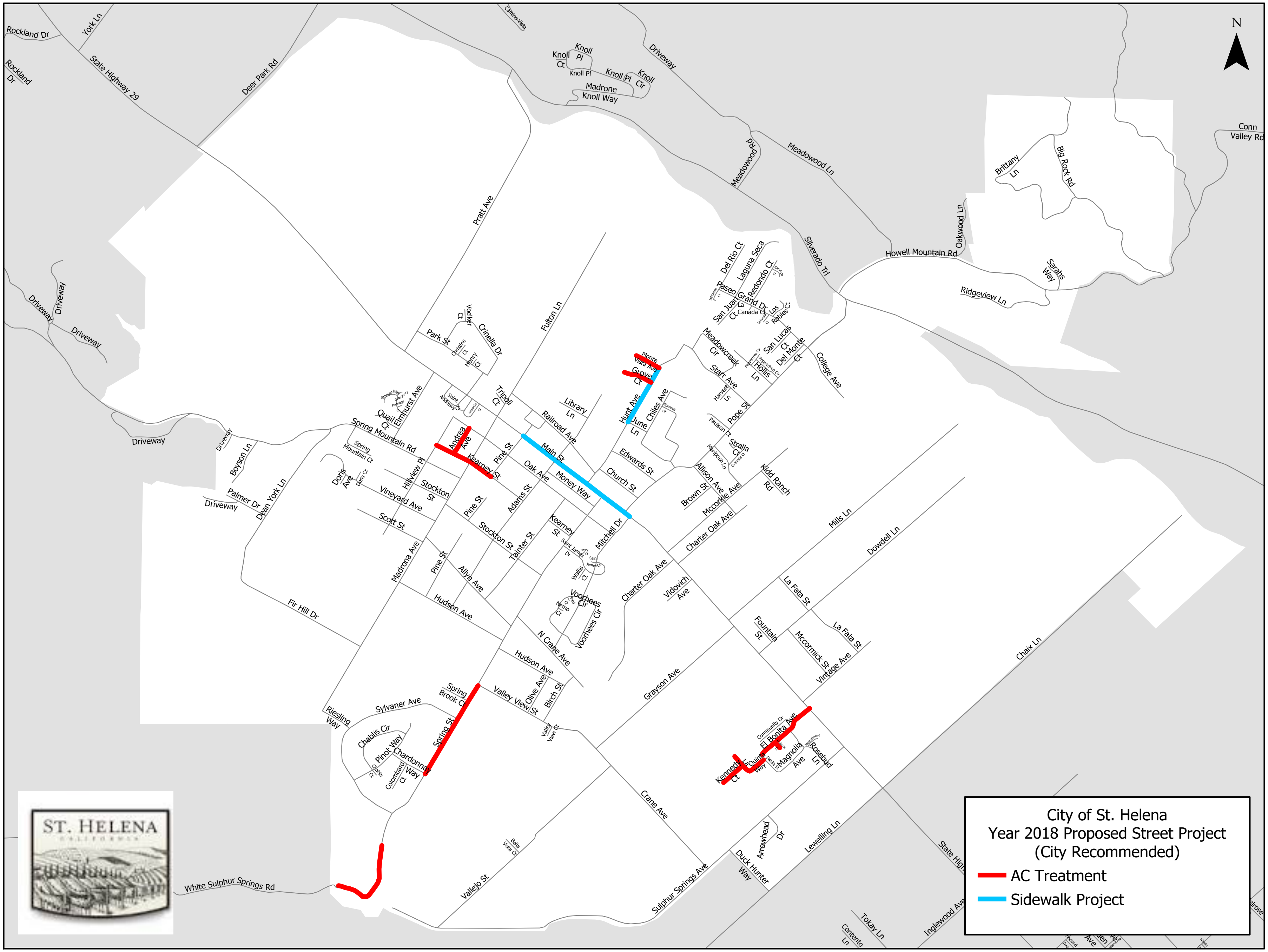
Attachment 7: 2022 Street Map

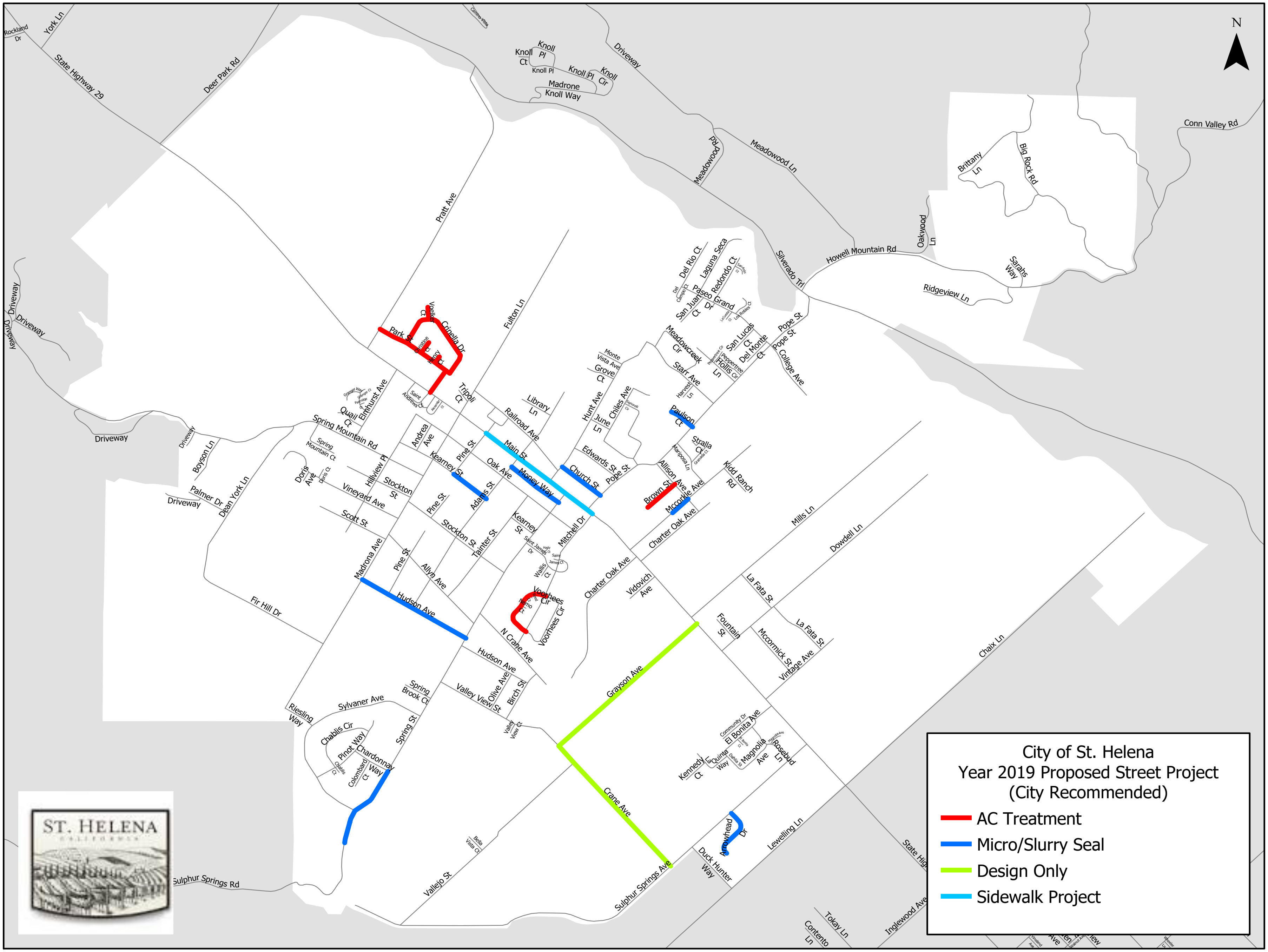
CITY OF ST. HELENA
5-YEAR CIP STREET PROJECTS
January 10, 2018

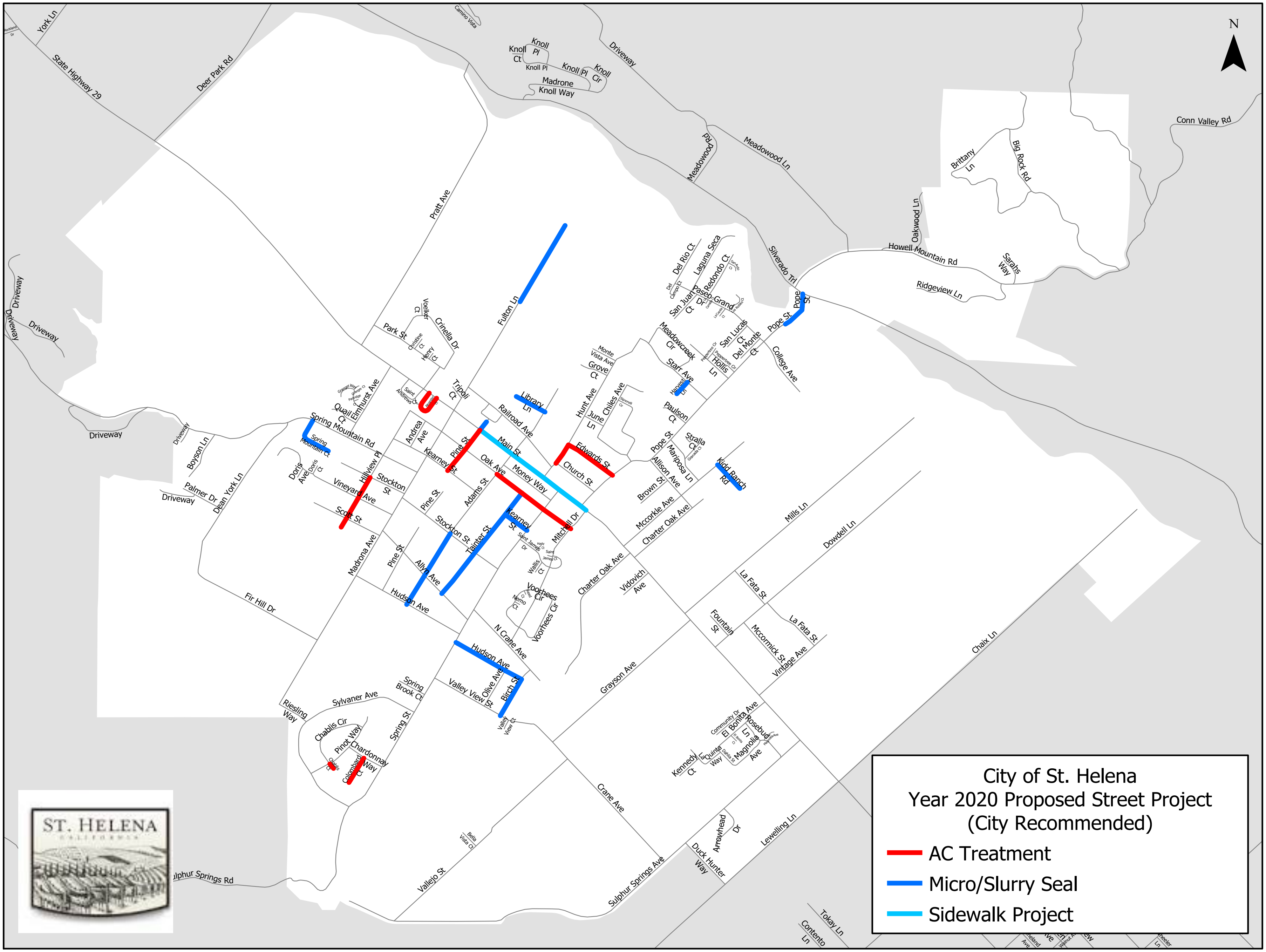
ROAD NAME	BEGINNING LOCATION	END LOCATION	TREATMENT	PCI CURRENT	COST	
YEAR 2018/19						
EL BONITA AV	LA QUINTA WY	COP (CHANGE OF PAVEM	2" AC OL w/Fabric	44	$16,500	
EL BONITA AV	COP (CHANGE OF PAVEM	DAHLIA ST	2.5" AC OL w/Fabric	25	$14,684	
EL BONITA AV	DAHLIA ST	BCR @ MAIN ST	2.5" AC OL w/Fabric	9	$149,477	
EL BONITA CT	EL BONITA AVE	END	2.5" AC OL w/Fabric	22	$34,250	
KENNEDY CT	LA QUINTA WY	END (W)	2.5" AC OL w/Fabric	26	$56,254	
LA QUINTA WY	END (N)	END (S)	2.5" AC OL w/Fabric	35	$53,485	**$324,650**
ANDREA AV	KEARNEY ST	OAK AV	2" AC OL w/Fabric	36	$57,343	
GROVE CT	HUNT AV	END (N)	2" AC OL w/Fabric	41	$47,600	
KEARNEY ST	HILLVIEW PL	MADRONA ST	2" AC OL w/Fabric	45	$75,600	
KEARNEY ST	MADRONA ST	PINE ST	2" AC OL w/Fabric	52	$36,840	
SPRING ST	CHARDONNAY WY	SYLVANER AV (E)	2" AC OL w/Fabric	49	$106,167	
SPRING ST	SYLVANER AV (E)	VALLEY VIEW ST	2" AC OL w/Fabric	35	$69,530	
SPRING ST	CITY LIMITS	639' W/O SYLVANER AV	2" AC OL	67	$73,002	
MONTE VISTA	HUNT AV	END (N)	2.5" AC OL w/Fabric	32	$54,090	
HWY 29/MAIN STREET	MITCHELL DRIVE	BRITTON WY/PINE ST	SIDEWALK DESIGN ONLY	N/A	$150,000	
HUNT AVENUE	MONTE VISTA	JUNE LANE	SIDEWALK PROJECT	N/A	$125,000	**$795,172**
YEAR 2019/20						
VOELKER CT	CRINELLA DR	END (E)	2.5" AC OL w/Fabric	31	$30,291	
VORHEES CIR	MITCHELL DR (E)	MITCHELL DR (W)	2" AC OL w/Fabric	52	$81,679	
BROWN ST	ALLISON AV	END (W)	2.5" AC OL w/Fabric	10	$66,621	
CRINELLA DR	MAIN ST	PARK ST	2.5" AC OL w/Fabric	14	$53,231	
CRINELLA DR	PARK ST	PUMP STATION	2.5" AC OL w/Fabric	14	$108,562	
CRINELLA DR	PUMP STATION	PARK ST	2.5" AC OL w/Fabric	25	$100,611	
PARK ST	PRATT AVENUE	CRINELLA DR	2" AC OL w/Fabric	39	$82,634	
PARK ST	CHRISTINE CT	CRINELLA DR	2.5" AC OL w/Fabric	23	$71,968	
CHRISTINE CT	PARK ST	END (E)	2.5" AC OL w/Fabric	23	$28,552	
HENRY CT	PARK ST	END (E)	2.5" AC OL w/Fabric	28	$16,315	
SPRING ST	SYLVANER AV (W)	CHARDONNAY WY	MicroSurfacing	72	$15,678	
SPRING ST	639' W/O SYLVANER AV	SYLVANER AV (W)	Slurry Seal - Type II	95	$3,309	
KEARNEY ST	PINE ST	ADAMS ST	MicroSurfacing	66	$9,178	
ARROWHEAD DR	BCR @ SULPHUR SPRINGS R	END (S)	MicroSurfacing	72	$14,588	
MCCORKLE AV	END (W)	ALLISON AV	MicroSurfacing	73	$4,775	
CHURCH ST	HUNT AV	POPE ST	Slurry Seal - Type II	84	$4,962	
HUDSON AV	MADRONA ST	ADAMS ST	Slurry Seal - Type II	77	$7,118	
HUDSON AV	ADAMS ST	SPRING ST	Slurry Seal - Type II	83	$7,329	
MONEY WY	SPRING ST	ADAMS ST	Slurry Seal - Type II	75	$4,317	
PAULSON CT	POPE ST	END (N)	Slurry Seal - Type II	84	$3,824	
GRAYSON	MAIN ST/HWY 29	SOUTH CRANE	DESIGN ONLY	22	$75,000	
SOUTH CRANE	SULPHUR SPRINGS	GRAYSON	DESIGN ONLY	27	$75,000	
HWY 29/MAIN STREET	MITCHELL DRIVE	BRITTON WY/PINE ST	SIDEWALK DESIGN ONLY	N/A	$150,000	**$1,015,542**
YEAR 2020/21						
ALEXANDER CT	MAIN ST	MAIN ST	2" AC OL w/Fabric	54	$36,071	
PINE ST	KEARNEY ST	OAK AV	2" AC OL w/Fabric	53	$35,364	
PINE ST	OAK AV	MAIN ST	2" AC OL	68	$33,313	
CHABLIS CIR	PINOT WAY	END	2.5" AC OL w/Fabric	22	$27,316	
EDWARDS ST	HUNT AV	POPE ST	2.5" AC OL w/Fabric	15	$98,664	
HILLVIEW PL	END (W)	SCOTT ST	2.5" AC OL w/Fabric	10	$17,280	
HILLVIEW PL	SCOTT ST	VINEYARD AV	2.5" AC OL w/Fabric	16	$44,558	
HILLVIEW PL	VINEYARD AV	STOCKTON ST	2.5" AC OL w/Fabric	14	$41,588	
HUNT AV	CHURCH ST	EDWARDS ST	2.5" AC OL w/Fabric	43	$49,400	
OAK AV	ADAMS ST	TAINTER ST	2.5" AC OL w/Fabric	56	$76,239	
OAK AV	TAINTER ST	SPRING ST	2.5" AC OL w/Fabric	42	$69,878	

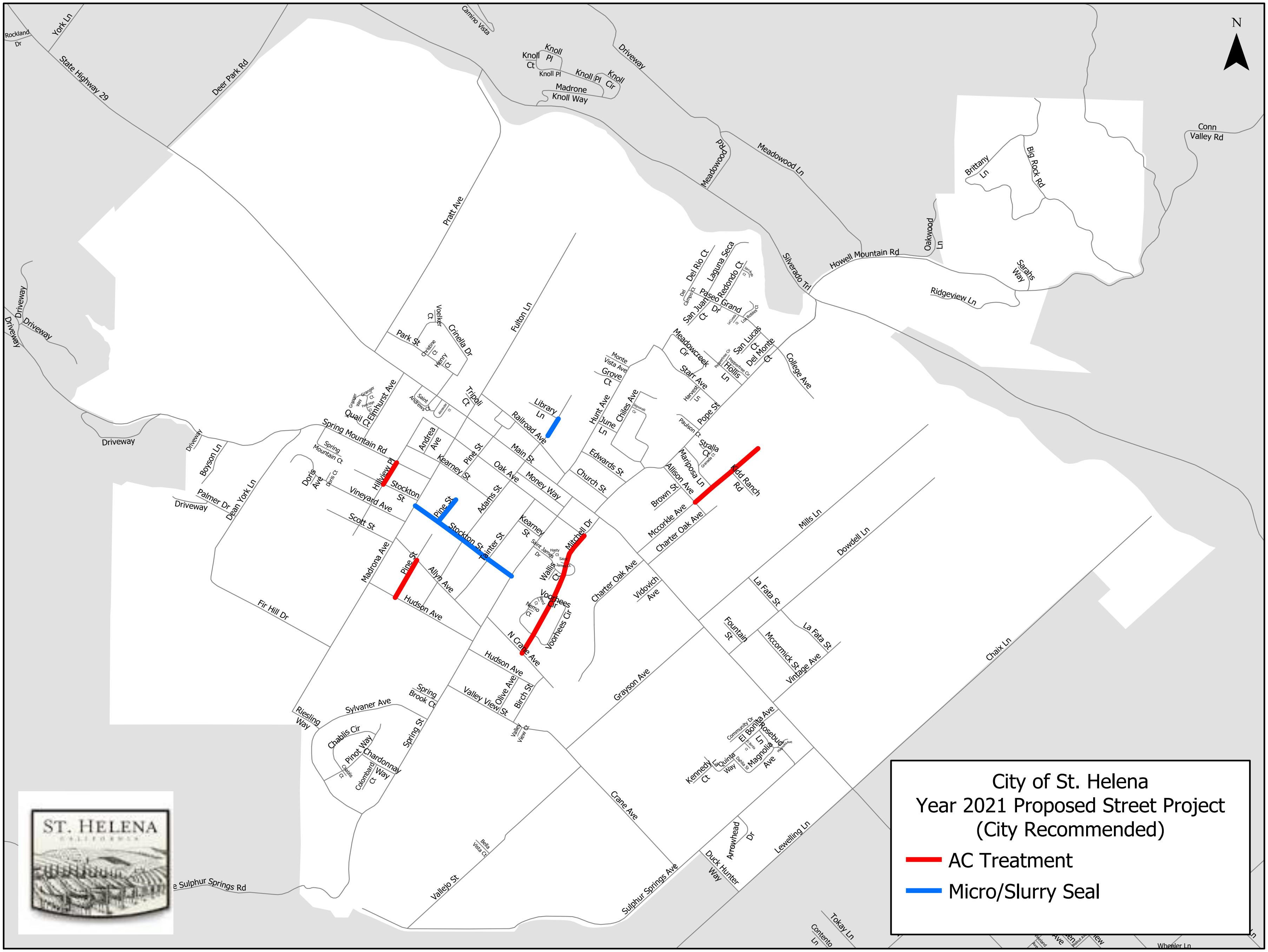
ROAD NAME	BEGINNING LOCATION	END LOCATION	TREATMENT	PCI CURRENT	COST	
OAK AV	SPRING ST	MITCHELL DR	2.5" AC OL w/Fabric	53	$74,179	
COLUMBARD CT	CHARDONNAY WY	END (W)	2" AC OL	66	$41,818	
KEARNEY ST	TAINTER ST	SPRING ST	Slurry Seal - Type II	90	$2,464	
KIDD RANCH RD	MCCORKLE AV	END (S)	Slurry Seal - Type II	91	$4,469	
PINE ST	MAIN ST	FIRE STATION	Slurry Seal - Type II	94	$1,378	
POPE ST	BEGIN BRIDGE	SILVERADO TRAIL	Slurry Seal - Type II	88	$3,209	
ADAMS ST	ALLYN AV	STOCKTON ST	Slurry Seal - Type II	79	$6,932	
ADAMS ST	HUDSON AV	ALLYN AV	Slurry Seal - Type II	82	$4,252	
BIRCH ST	VALLEYVIEW ST	NORTH CRANE AV	Slurry Seal - Type II	79	$7,188	
FULTON LN	25 MPH SIGN	END (E)/CITY LIMITS	Slurry Seal - Type II	90	$5,156	
HARVEST LN	STARR AV	END (W)	Slurry Seal - Type II	80	$2,028	
HUDSON AV	SPRING ST	BIRCH ST	Slurry Seal - Type II	87	$10,282	
LIBRARY LN	ADAMS ST	END (N)	Slurry Seal - Type II	76	$4,753	
SPRING MOUNTAIN CT	SPRING MOUNTAIN RD	END (S)	Slurry Seal - Type II	81	$6,451	
TAINTER ST	ALLYN AV	STOCKTON ST	Slurry Seal - Type II	92	$6,216	
TAINTER ST	STOCKTON ST	KEARNEY ST	Slurry Seal - Type II	86	$5,750	
TAINTER ST	KEARNEY ST	OAK AV	Slurry Seal - Type II	81	$3,159	
HWY 29/MAIN STREET	MITCHELL DRIVE	BRITTON WY/PINE ST	SIDEWALK CONSTRUCTION	N/A	$100,000	**$819,355**
YEAR 2021/22						
HILLVIEW PL	STOCKTON ST	SPRING MOUNTAIN RD	2.5" AC OL w/Fabric	19	$47,206	
MCCORKLE AV	ALLISON AV	MARIPOSA LN	2.5" AC OL w/Fabric	13	$32,591	
MCCORKLE AV	MARIPOSA LN	END (E)	2.5" AC OL w/Fabric	13	$96,335	
MITCHELL DR	NORTH CRANE AV	VOORHEES CIR	2.5" AC OL w/Fabric	27	$38,027	
MITCHELL DR	VOORHEES CIR (W)	VOORHEES CIR (E)	2.5" AC OL w/Fabric	32	$74,153	
MITCHELL DR	VOORHEES CIR (E)	ST JAMES DR	2.5" AC OL w/Fabric	42	$59,481	
MITCHELL DR	ST JAMES DR	OAK AV	2.5" AC OL w/Fabric	18	$77,103	
PINE ST	HUDSON AV	ALLYN AV	2.5" AC OL w/Fabric	13	$87,987	
STOCKTON ST	PINE ST	ADAMS ST	MicroSurfacing	75	$6,982	
STOCKTON ST	ADAMS ST	TAINTER ST	MicroSurfacing	72	$6,785	
STOCKTON ST	TAINTER ST	BCR @ SPRING ST	MicroSurfacing	72	$6,223	
PINE ST	STOCKTON ST	END (E)	Slurry Seal - Type II	95	$4,197	
STOCKTON ST	MADRONA ST	PINE ST	Slurry Seal - Type II	78	$2,758	
ADAMS ST	COP @ LIBRARY LN	COP BEFORE RAILROAD AV	Slurry Seal - Type II	95	$3,348	**$543,176**
YEAR 2022/23						
ADAMS ST	COP BEFORE RAILROAD AV	60' E/O MAIN ST	2.5" AC OL w/Fabric	59	$52,094	
CHABLIS CIR	PINOT WAY	500' NE/O PINT WAY (E)	2.5" AC OL w/Fabric	36	$74,284	
PINE ST	ALLYN AV	END (E)	2.5" AC OL w/Fabric	27	$71,313	
PINOT WY	SYLVANER AV	CHABLIS CIR	2.5" AC OL w/Fabric	28	$43,085	
PINOT WY	CHABLIS CIR	CHARDONNAY WY	2.5" AC OL w/Fabric	10	$54,970	
PINOT WY	CHARDONNAY WY	END (E)	2.5" AC OL w/Fabric	32	$85,427	
RIESLING WY	SYLVANER AV	MADRONA ST	2.5" AC OL w/Fabric	32	$78,291	
SCOTT ST	HILLVIEW PL	END (N)	2.5" AC OL w/Fabric	22	$75,635	
SCOTT ST	MADRONA ST	HILLVIEW PL	2.5" AC OL w/Fabric	16	$77,796	
STARR AV	HARVEST LN	POPE ST	2.5" AC OL w/Fabric	62	$85,991	
ADAMS ST	KEARNEY ST	OAK AV	2" AC OL	73	$50,023	
ADAMS ST	COP @ BUSINESS CENTER D	COP @ LIBRARY LN	Slurry Seal - Type II	96	$3,193	
ADAMS ST	END (E)	COP @ BUSINESS CENTER D	Slurry Seal - Type II	96	$2,980	
DAHLIA ST	MAGNOLIA AVE	EL BONITA AV (N)	Slurry Seal - Type II	96	$1,990	
MAGNOLIA AVE	ROSEBUD LN	E END	Slurry Seal - Type II	95	$1,354	
MAGNOLIA AVE	ROSEBUD LN	DAHLIA ST	Slurry Seal - Type II	95	$4,036	
MILLS LN	MAILBOX 458 (COP)	END (E)	Slurry Seal - Type II	96	$4,712	
OLIVE AV	HUDSON ST	VALLEYVIEW ST	Slurry Seal - Type II	96	$5,966	
ROSEBUD LN	EL BONITA AV	SULPHER SPRINGS	Slurry Seal - Type II	96	$5,783	**$778,923**
			TOTAL ESTIMATED 5-YEAR CIP		**$3,952,168**	**Excludes amount below**
			Streets currently programmed with Local Funds		**$324,650**	


City of St. Helena
5-Year Street Project
(City Recommended)
2018/2019
2019/2020
2020/2021
2021/2022
2022/2023
Design Only
Sidewalk Project
N
ST. HELENA
State Highway 29
Deer Park Rd
York Ln
Pratt Ave
Fulton Ln
Spring Mountain Rd
Madrona Ave
Hudson Ave
Main St
Railroad Ave
Oak Ave
Kearney St
Stockton St
Adams St
Pope St
Church St
Edwards St
Mitchell Dr
Charter Oak Ave
Mills Ln
Dowdell Ln
Grayson Ave
Crane Ave
Sulphur Springs Ave
Sulphur Springs Rd
Spring St
Vallejo St
Sylvaner Ave
Chardonnay Way
Riesling Way
Chablis Cir
Pinot Way
Valley View St
Olive Ave
Birch St
Library Ln
Hunt Ave
Chiles Ave
College Ave
Silverado Trl
Howell Mountain Rd
Meadowood Ln
Ridgeview Ln
Conn Valley Rd
Big Rock Rd
Brittany Ln
Arrowhead Dr
Duck Hunter Way
Lewelling Ln
Inglewood Ave
Vintage Ave
Mccormick St
La Fata St
Fountain St
Vidovich Ave
Voorhees Cir
Allyn Ave
Scott St
Vineyard Ave
Hillview Pl
Park St
Cinnella Dr
Tripoli Ct
Fir Hill Dr
Palmer Dr
Dean York Ln
Boyson Ln
Driveway
Money Way
Kidd Ranch Rd
Mccorkle Ave
Brown St
Allison Ave
Paulson Ct
Starr Ave
Meadowcreek Cir
Magnolia Ave
El Bonita Ave
Rosebud Ln
Kennedy Ct


City of St. Helena
Year 2018 Proposed Street Project
(City Recommended)
AC Treatment
Sidewalk Project
N
ST. HELENA
Rockland Dr
York Ln
State Highway 29
Deer Park Rd
Knoll Ct
Knoll Pl
Knoll Cir
Madrone Knoll Way
Driveway
Meadowood Rd
Meadowood Ln
Silverado Trl
Howell Mountain Rd
Oakwood Ln
Brittany Ln
Big Rock Rd
Sarahs Way
Ridgeview Ln
Conn Valley Rd
Pratt Ave
Fulton Ln
Park St
Crinella Dr
Elmhurst Ave
Spring Mountain Rd
Tripoli Ct
Library Ln
Railroad Ave
Main St
Oak Ave
Money Way
Hunt Ave
Chiles Ave
June Ln
Grove Ct
Edwards St
Church St
Del Rio Ct
Laguna Seca
Paseo Grand Dr
Redondo Ct
San Juan Ct
Meadowcreek Cir
San Lucas Ct
Del Monte Ct
College Ave
Starr Ave
Hollis Ln
Pope St
Stralla Ct
Allison Ave
Brown St
Mccorkle Ave
Kidd Ranch Rd
Charter Oak Ave
Mills Ln
Dowdell Ln
Andrea Ave
Kearney St
Pine St
Hillview Pl
Stockton St
Vineyard Ave
Doris Ave
Scott St
Adams St
Tainter St
Mitchell Dr
Madrona Ave
Allyn Ave
Hudson Ave
Voorhees Cir
Vidovich Ave
La Fata St
Fountain St
Mccormick St
Vintage Ave
Fir Hill Dr
Boyson Ln
Palmer Dr
Dean York Ln
N Crane Ave
Olive Ave
Birch St
Valley View St
Spring Brook Ct
Spring St
Sylvaner Ave
Riesling Way
Chablis Cir
Pinot Way
Chardonnay Way
Colombard Ct
Grayson Ave
Chaix Ln
El Bonita Ave
Kennedy Ct
Magnolia Ave
Rosebud Ln
Crane Ave
Arrowhead Dr
Duck Hunter Way
Lewelling Ln
Sulphur Springs Ave
Vallejo St
Bella Vista Ct
White Sulphur Springs Rd
Tokay Ln
Contento Ln
Inglewood Ave


City of St. Helena
Year 2019 Proposed Street Project
(City Recommended)
AC Treatment
Micro/Slurry Seal
Design Only
Sidewalk Project
N
ST. HELENA
CALIFORNIA
State Highway 29
Deer Park Rd
York Ln
Pratt Ave
Fulton Ln
Driveway
Meadowood Rd
Meadowood Ln
Howell Mountain Rd
Silverado Trl
Conn Valley Rd
Brittany Ln
Big Rock Rd
Oakwood Ln
Sarahs Way
Ridgeview Ln
Knoll Ct
Knoll Pl
Knoll Cir
Madrone Knoll Way
Park St
Cinella Dr
Spring Mountain Rd
Elmhurst Ave
Quail Ct
Tripoli Ct
Library Ln
Railroad Ave
Main St
Oak Ave
Money Way
Church St
Edwards St
Pope St
Hunt Ave
Chiles Ave
June Ln
Grove Ct
Meadowcreek Cir
Starr Ave
Paulson Ct
Stralla Ct
Allison Ave
Brown St
Mccorkle Ave
Charter Oak Ave
Kidd Ranch Rd
Mills Ln
Dowdell Ln
Andrea Ave
Kearney St
Pine St
Adams St
Stockton St
Hillview Pl
Vineyard Ave
Scott St
Doris Ave
Boyson Ln
Palmer Dr
Dean York Ln
Madrona Ave
Allyn Ave
Tainter St
Mitchell Dr
Hudson Ave
Voorhees Cir
N Crane Ave
Vidovich Ave
Fir Hill Dr
La Fata St
Fountain St
Mccormick St
Vintage Ave
Grayson Ave
Crane Ave
Chaix Ln
Sylvaner Ave
Riesling Way
Chablis Cir
Pinot Way
Chardonnay Way
Colombard Ct
Spring St
Spring Brook Ct
Valley View St
Olive Ave
Birch St
El Bonita Ave
Magnolia Ave
Rosebud Ln
Kennedy Ct
Arrowhead Dr
Duck Hunter Way
Levelling Ln
Sulphur Springs Rd
Sulphur Springs Ave
Vallejo St
Bella Vista Ct
Tokay Ln
Contento Ln
Inglewood Ave
College Ave
Del Rio Ct
Laguna Seca
Redondo Ct
Paseo Grand
San Juan Ct
San Lucas Ct
Del Monte Ct
Hollis Cir
Harvest Ln


City of St. Helena
Year 2020 Proposed Street Project
(City Recommended)
AC Treatment
Micro/Slurry Seal
Sidewalk Project
N
ST. HELENA
State Highway 29
Deer Park Rd
York Ln
Pratt Ave
Fulton Ln
Main St
Railroad Ave
Library Ln
Oak Ave
Money Way
Church St
Edwards St
Mitchell Dr
Kearney St
Adams St
Pine St
Stockton St
Tainter St
Allyn Ave
Hudson Ave
Spring Mountain Rd
Vineyard Ave
Scott St
Madrona Ave
Fir Hill Dr
Hillview Pl
Elmhurst Ave
Park St
Crinella Dr
Tripoli Ct
Hunt Ave
Chiles Ave
Pope St
College Ave
Mariposa Ln
Allison Ave
Brown St
Mccorkle Ave
Charter Oak Ave
Vidovich Ave
Kidd Ranch Rd
Mills Ln
Dowdell Ln
La Fata St
Fountain St
Mccormick St
Vintage Ave
Grayson Ave
Chaix Ln
Crane Ave
N Crane Ave
Voorhees Cir
Olive Ave
Birch St
Valley View St
Spring St
Sylvaner Ave
Chablis Cir
Pinot Way
Chardonnay Way
Riesling Way
Vallejo St
Sulphur Springs Ave
Sulphur Springs Rd
Duck Hunter Way
Arrowhead Dr
Lewelling Ln
Tokay Ln
Silverado Trl
Meadowood Ln
Howell Mountain Rd
Ridgeview Ln
Conn Valley Rd
Big Rock Rd
Brittany Ln
Oakwood Ln
Sarahs Way
Knoll Ct
Knoll Pl
Knoll Cir
Madrone Knoll Way
Driveway
Boyson Ln
Palmer Dr
Dean York Ln
Doris Ave
Andrea Ave
Meadowcreek Cir
Starr Ave
Paulson Ct
Hollis Ln
Del Monte Ct
San Lucas Ct
Del Rio Ct
Laguna Seca
Redondo Ct
Paseo Grand Dr
San Juan Ct
Kennedy Ct
El Bonita Ave
Rosebud Ln
Magnolia Ave
Quinta Way
Grove Ct
June Ln
Monte Vista Ave
Stralla Ct
Spring Brook Ct


City of St. Helena
Year 2021 Proposed Street Project
(City Recommended)
AC Treatment
Micro/Slurry Seal
N
ST. HELENA
State Highway 29
Deer Park Rd
York Ln
Pratt Ave
Fulton Ln
Park St
Crinella Dr
Spring Mountain Rd
Elmhurst Ave
Quail Ct
Hillview Pl
Stockton St
Pine St
Kearney St
Andrea Ave
Railroad Ave
Library Ln
Main St
Oak Ave
Money Way
Adams St
Painter St
Allyn Ave
Hudson Ave
Madrona Ave
Vineyard Ave
Scott St
Doris Ave
Dean York Ln
Palmer Dr
Boyson Ln
Fir Hill Dr
Mitchell Dr
Walls Ct
Voorhees Cir
N Crane Ave
Church St
Edwards St
Hunt Ave
Chiles Ave
Charter Oak Ave
Mccorkle Ave
Brown St
Allison Ave
Mariposa Ln
Stralla Ct
Pope St
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Meadowcreek Cir
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Vidovich Ave
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Sulphur Springs Ave
Sulphur Springs Rd
Vallejo St
Spring St
Sylvaner Ave
Riesling Way
Chablis Cir
Pinot Way
Chardonnay Way
Spring Brook Ct
Valley View St
Olive Ave
Birch St
Kennedy Ct
La Quinta Way
Magnolia Ave
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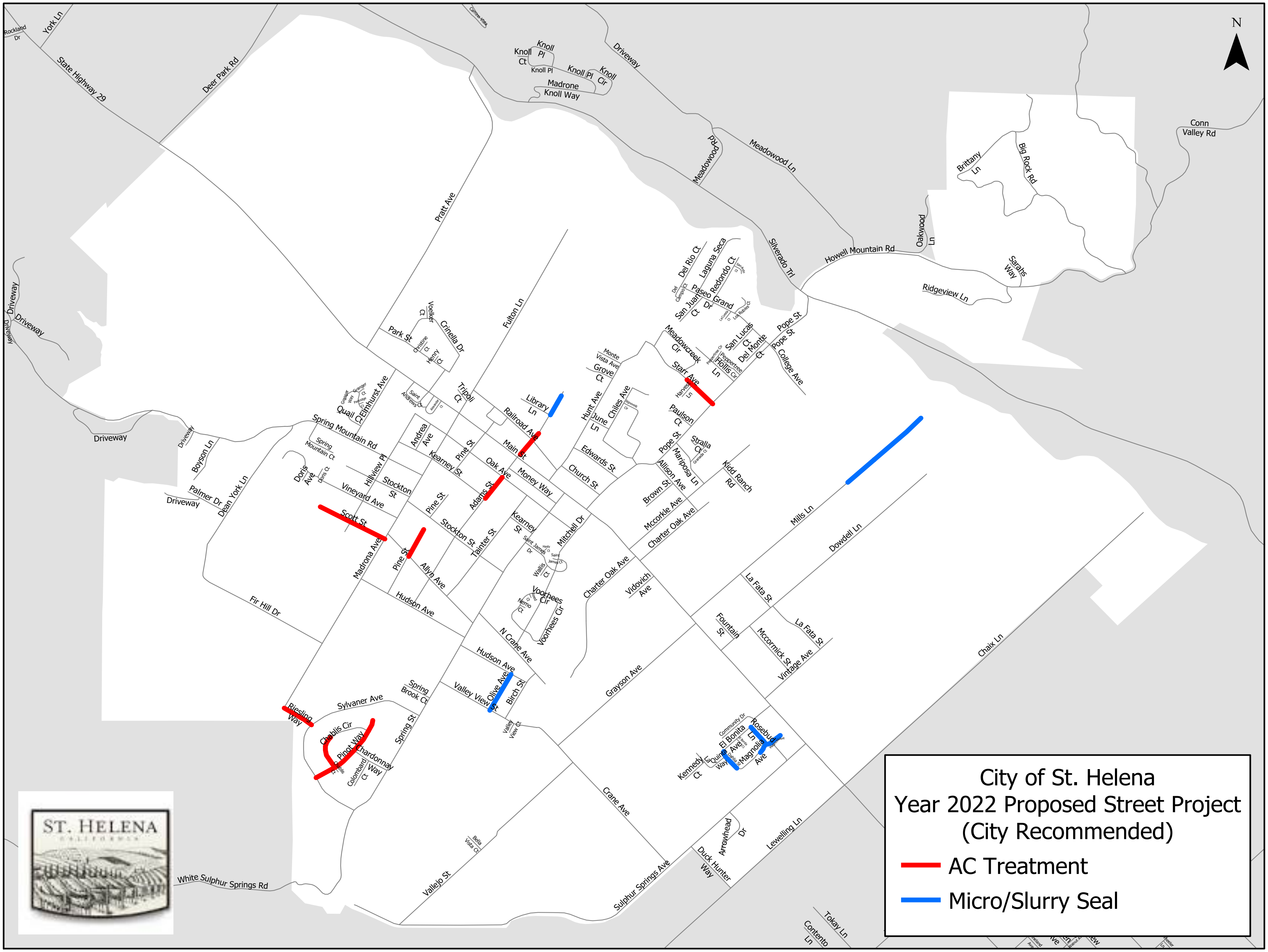
Rosebud Ln
Arrowhead Dr
Duck Hunter Way
Lewelling Ln
Tokay Ln
Silverado Trl
Howell Mountain Rd
Meadowood Ln
Meadowood Rd
Ridgeview Ln
Big Rock Rd
Brittany Ln
Sarahs Way
Oakwood Ln
Conn Valley Rd
Knoll Way
Madrone Knoll Way
Camino Vista
Driveway


City of St. Helena
Year 2022 Proposed Street Project
(City Recommended)
AC Treatment
Micro/Slurry Seal
ST. HELENA
N
State Highway 29
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Meadowood Ln
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Laguna Seca
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Meadowcreek Cir
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Mariposa Ln
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Dowdell Ln
Monte Vista Ave
Grove Ct
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Chiles Ave
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Railroad Ave
Main St
Money Way
Edwards St
Church St
Oak Ave
Adams St
Kearney St
Pine St
Stockton St
Tainter St
Mitchell Dr
Park St
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Doris Ave
Boyson Ln
Palmer Dr
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Riesling Way
Chablis Cir
Pinot Way
Chardonnay Way
Colombard Ct
La Fata St
Fountain St
Mccormick St
Vintage Ave
Grayson Ave
Chaix Ln
Crane Ave
El Bonita Ave
Rosebud Ln
Magnolia Ave
Kennedy Ct
Quinn Way
Arrowhead Dr
Duck Hunter Way
Lewelling Ln
Sulphur Springs Ave
Vallejo St
White Sulphur Springs Rd
Tokay Ln
Contento Ln

Cindy Tzafopoulos

From:	Mark Smithers <msmithers@tfewines.com>
Sent:	Sunday, January 21, 2018 8:04 AM
To:	Alan Galbraith; Peter White; Paul Dohring; Mary Koberstein; Geoff Ellsworth
Cc:	Mark Prestwich; Erica Ahmann Smithies; Cindy Tzafopoulos
Subject:	5-year List of Street Projects
Attachments:	Street Project Listing letter to City Council.doc; 2011 Section PCI_RSL Listing.pdf

Mayor and City Council,

Please see the attached letter to all of you with our concerns regarding the 5-year List of Street Projects to be discussed at the next Council meeting.

We have also attached the PCI / RSL listing from 2011.

Thank you for considering our request.

Mark and Pam Smithers

This email is a personal email sent from a work address and it not associated with Trinchero Family Estates

Mark Smithers | CFO / Senior Vice President - Finance
Trinchero Family Estates
Office: 1-707-302-3027 | Ext. 2612 | Mobile: 1-707-290-4508
msmithers@tfewines.com

Mark and Pam Smithers
1819 Vallejo Street
St. Helena, California
707 - 963 - 8081

January 21, 2018

Mayor and City Council
City of St Helena
St Helena, California

Re: Five year list of Street Projects

We are very disappointed to see that the list of street projects being presented to the City Council doesn't include South Crane (as well as Grayson Avenue and some others). We have been waiting for this road to be repaved and fixed for well over 10 years. Back in 2011 (see attached PCI / RSL Listing) a survey of all streets was performed. South Crane had one of the very lowest PCI scores and the street had no remaining life. The condition of South Crane creates several problems; unsafe driving and biking conditions, very high tire road noise, and, most importantly, health issues related to particulate matter from chewed up tires. The tire tread particulates is especially concerning given the young children with developing lungs at the primary school on South Crane (4-7 year olds) and the young people at little league and the tennis courts. Our children (and all of us) are breathing in these minute tire particles.

We cannot follow the logic used to develop the list. It doesn't appear to follow repaving the worst roads (those with no life remaining) first or repaving collector streets first as other municipalities have done. Part of the explanation received is that South Crane is too expensive a project. If that is an issue, it can be paved in two phases. If the City feels it is right to repave all the streets in the El Bonita area or repave large sections of Spring Street with much better PCI scores, or collector streets Charter Oak/Allyson, then there is no reason for South Crane (and Grayson and others) to not be on the list. We understand the maintenance issue but it is curious to us what threshold was used – there are streets included with PCIs in the 60s, 70s, 80s and 90s. Why spend any money at all on these streets?

Money or budget should not be the issue. Annually there is $665,000 from Measure T, there is approximately $300,000 in Motor Vehicle funds, and then there is Measure D monies of which at least $500,000 should be going to street repaving and maintenance. That adds up to nearly $1,500,000 annually. However, the annual street repair and repaving budgets are well below this; year 2022 is only $543,000. Please recall that fixing our streets was a major selling point for Measure D, but it appears you aren't using any of that new found money to fix our roads.

"To fund vital City services such as local street maintenance, 911 emergency medical, police and fire response, pedestrian/cyclist/traffic safety, park maintenance, library services, programs for youth and seniors, and to preserve the City's long-term financial stability and small town character, shall the City of St. Helena adopt a one half percent Transactions and Use Tax, generating approximately $1,400,000 annually with all revenues benefiting the City?"

Additionally, there are a number of fund balances sitting ideally that could be used for street repaving and maintenance. At June 30, 2017 we had $287,000 in gas tax funds, $350,000 in street improvement funds, and $2,157,000 in traffic mitigation impact funds; the total is $2,794,000. I can certainly attest to the fact that South Crane has been impacted by city-wide development and as such it is clear to me South Crane could (and should!) be designed and repaved to mitigate these impacts to slow down traffic and add pedestrian and bike friendly aspects.

We request City Council take a thorough, over-arching look at the city-wide repaving and maintenance. As was performed in 2011, every street should be included and should have an updated PCI score and remaining life notation. The list should include when every street will be repaved or have other maintenance preformed. Everybody wants to know when their street will be fixed. There needs to be logic for why streets with high PCI scores are repaved before others. And we need to know how a PCI score can increase from 2011 to 2017 when no work was performed on the street (South Crane was a 9 and now it is a 27 PCI?). A little variance might occur if consultants changed, but this seems to be an error.

For everyone's health, especially the health and safety of our youngest children, and to gain the trust of the public, please re-work this list before the March 1 deadline, and include South Crane (and Grayson and some others) for repaving.

Sincerely,

Mark and Pam Smithers

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
ADAMS	10	ADAMS ST	HUDSON AV	ALLYN AV	475	34	16,150	R - Residential/Local	O - AC/AC	78	28.25
ADAMS	20	ADAMS ST	ALLYN AV	STOCKTON ST	730	34	24,820	R - Residential/Local	O - AC/AC	80	29.67
ADAMS	30	ADAMS ST	STOCKTON ST	KEARNEY ST	710	38	26,980	R - Residential/Local	C - AC/PCC	71	23.4
ADAMS	40	ADAMS ST	KEARNEY ST	OAK AV	400	40	16,000	R - Residential/Local	C - AC/PCC	73	24.76
ADAMS	50	ADAMS ST	OAK AV	MAIN ST	355	32	11,360	C - Collector	O - AC/AC	59	11.45
ADAMS	60	ADAMS ST	60' E/O MAIN ST	MAIN ST	60	30	1,800	C - Collector	P - PCC	34	4.51
ADAMS	70	ADAMS ST	COP BEFORE RAILROAD AV	60' E/O MAIN ST	406	27	10,962	C - Collector	O - AC/AC	46	6.47
ADAMS	75	ADAMS ST	COP @ LIBRARY LN	COP BEFORE RAILROAD AV	324	37	11,988	R - Residential/Local	O - AC/AC	14	0
ADAMS	80	ADAMS ST	COP @ BUSINESS CENTER DWY	COP @ LIBRARY LN	300	37	11,100	R - Residential/Local	O - AC/AC	82	31.08
ADAMS	90	ADAMS ST	END (E)	COP @ BUSINESS CENTER DWY	280	37	10,360	R - Residential/Local	O - AC/AC	20	0
ALEXAN	10	ALEXANDER CT	MAIN ST	MAIN ST	510	20	10,200	R - Residential/Local	O - AC/AC	21	0
ALLISO	10	ALLISON AV	CHARTER OAK AV	POPE ST	890	35	31,150	C - Collector	O - AC/AC	13	0
ALLYN	10	ALLYN AV	MADRONA ST	PINE ST	430	37	15,910	C - Collector	O - AC/AC	92	29.5
ALLYN	20	ALLYN AV	PINE ST	ADAMS ST	440	39	17,160	C - Collector	O - AC/AC	92	29.5
ALLYN	30	ALLYN AV	ADAMS ST	TAINTER ST	340	37	12,580	C - Collector	O - AC/AC	92	29.5
ALLYN	40	ALLYN AV	TAINTER ST	SPRING ST	560	37	20,720	C - Collector	O - AC/AC	92	29.5
ANDREA	10	ANDREA AV	KEARNEY ST	OAK AV	410	42	17,220	R - Residential/Local	O - AC/AC	54	12.99
ARROWH	10	ARROWHEAD DR	BCR @ SULPHUR SPRINGS RD	END (S)	750	33	24,750	R - Residential/Local	A - AC	22	0
BIRCH	10	BIRCH ST	VALLEYVIEW ST	NORTH CRANE AV	780	33	25,740	R - Residential/Local	O - AC/AC	94	45.78
BROWN	10	BROWN ST	ALLISON AV	END (W)	490	33	16,170	R - Residential/Local	O - AC/AC	15	0
CHABLI	10	CHABLIS CIR	500' NE/O PINOT WY (E)	END (E)	690	33	22,770	R - Residential/Local	A - AC	57	13.43
CHABLI	20	CHABLIS CIR	PINOT WY	500' NE/O PINOT WY (E)	490	33	16,170	R - Residential/Local	O - AC/AC	44	7.63
CHARDO	10	CHARDONNAY WY	SPRING ST	PINOT WY	610	37	22,570	R - Residential/Local	O - AC/AC	31	2.33
CTROAK	10	CHARTER OAK AV	CARWASH	END (E)	640	22	14,080	R - Residential/Local	O - AC/AC	33	2.73
CTROAK	20	CHARTER OAK AV	MAIN ST	CARWASH	230	37	8,510	R - Residential/Local	O - AC/AC	11	0
CTROAK	30	CHARTER OAK AV	MAIN ST	ALLISON AV	1,130	35	39,550	C - Collector	O - AC/AC	21	0
CHILES	10	CHILES AV	POPE ST	SIGNORELLI CIR	1,220	35	42,700	R - Residential/Local	A - AC	68	16.93
CHILES	20	CHILES AV	SIGNORELLI CIR	END (E)	530	35	18,550	R - Residential/Local	A - AC	84	34.62
CHRIST	10	CHRISTINE CT	PARK ST	END (E)	210	33	6,930	R - Residential/Local	O - AC/AC	29	1.36
CHURCH	10	CHURCH ST	HUNT AV	POPE ST	650	29	18,850	R - Residential/Local	O - AC/AC	74	29.71

Section PCI/RSL Listing

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
COLLEG	10	COLLEGE AV	POPE ST	END (S)	1,230	34	41,820	C - Collector	A - AC	19	0
COLUMB	10	COLUMBARD CT	CHARDONNAY WY	END (W)	430	33	14,190	R - Residential/Local	O - AC/AC	49	10.28
CRINEL	10	CRINELLA DR	MAIN ST	PARK ST	340	38	12,920	R - Residential/Local	O - AC/AC	16	0
CRINEL	20	CRINELLA DR	PARK ST	PUMP STATION	775	34	26,350	R - Residential/Local	O - AC/AC	16	0
CRINEL	30	CRINELLA DR	PUMP STATION	PARK ST	740	33	24,420	R - Residential/Local	O - AC/AC	29	1.36
DAHLIA	10	DAHLIA ST	EL BONITA AV (S)	EL BONITA AV (N)	125	33	4,125	R - Residential/Local	O - AC/AC	16	0
DORIS	10	DORIS AV	VINEYARD AV	END (W)	120	34	4,080	R - Residential/Local	O - AC/AC	82	31.08
DORISC	10	DORIS CT	VINEYARD AV	END (E)	190	35	6,650	R - Residential/Local	O - AC/AC	92	37.38
DOWDEL	10	DOWDELL LN	MAIN ST	FOUNTAIN ST	220	37	8,140	C - Collector	O - AC/AC	10	0
DOWDEL	20	DOWDELL LN	FOUNTAIN ST	MONTESSORI @ COP	930	37	34,410	C - Collector	O - AC/AC	2	0
DOWDEL	30	DOWDELL LN	MONTESSORI @ COP	HOUSE 867	260	30	7,800	R - Residential/Local	O - AC/AC	3	0
DOWDEL	40	DOWDELL LN	HOUSE 867	HOUSE 759	450	12	5,400	R - Residential/Local	O - AC/AC	65	19.19
DOWDEL	50	DOWDELL LN	HOUSE 759	HOUSE 679	350	11	3,850	R - Residential/Local	A - AC	0	0
EDWARD	10	EDWARDS ST	HUNT AV	POPE ST	750	31	23,250	R - Residential/Local	A - AC	17	0
ELBONI	10	EL BONITA AV	LA QUINTA WY	COP (CHANGE OF PAVEMENT)	150	33	4,950	R - Residential/Local	A - AC	22	0
ELBONI	20	EL BONITA AV	COP (CHANGE OF PAVEMENT)	DAHLIA ST	108	33	3,564	R - Residential/Local	A - AC	13	0
ELBONI	30	EL BONITA AV	DAHLIA ST	BCR @ MAIN ST	1,036	34	35,224	R - Residential/Local	O - AC/AC	13	0
ELMHUR	10	ELMHURST AV	GRANGER WY	SPRING MOUNTAIN RD	470	33	15,510	C - Collector	O - AC/AC	92	29.5
ELMHUR	20	ELMHURST AV	MAIN ST	GRANGER WY	775	33	25,575	C - Collector	O - AC/AC	66	14.74
FOUNT	10	FOUNTAIN ST	DOWDELL LN	END (N)	380	37	14,060	R - Residential/Local	O - AC/AC	3	0
FULTON	10	FULTON LN	MAIN ST	RAILROAD AV	380	31	11,780	C - Collector	C - AC/PCC	47	6.9
FULTON	20	FULTON LN	RAILROAD AV	RR TRACKS	300	22	6,600	R - Residential/Local	O - AC/AC	15	0
FULTON	30	FULTON LN	RR TRACKS	25 MPH SIGN	1,020	14	14,280	R - Residential/Local	O - AC/AC	94	45.84
FULTON	40	FULTON LN	25 MPH SIGN	END (E)/CITY LIMITS	1,420	13	18,460	R - Residential/Local	O - AC/AC	94	45.84
GRAYSN	10	GRAYSON AV	SOUTH CRANE AV	1120' E/O SOUTH CRANE AV	1,120	33	36,960	C - Collector	O - AC/AC	9	0
GRAYSN	20	GRAYSON AV	1120' E/O SOUTH CRANE AV	1940' E/O SOUTH CRANE AV	820	33	27,060	C - Collector	O - AC/AC	12	0
GRAYSN	30	GRAYSON AV	1940' E/O SOUTH CRANE AV	MAIN ST	670	37	24,790	C - Collector	O - AC/AC	40	4.41
GROVE	10	GROVE CT	HUNT AV	END (N)	420	34	14,280	R - Residential/Local	O - AC/AC	52	11.76
HARVES	10	HARVEST LN	STARR AV	END (W)	220	33	7,260	R - Residential/Local	O - AC/AC	28	1.2
HENRY	10	HENRY CT	PARK ST	END (E)	140	34	4,760	R - Residential/Local	O - AC/AC	38	5.23

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
HILLVW	05	HILLVIEW PL	END (W)	SCOTT ST	160	27	4,320	R - Residential/Local	A - AC	16	0
HILLVW	10	HILLVIEW PL	SCOTT ST	VINEYARD AV	350	30	10,500	R - Residential/Local	O - AC/AC	15	0
HILLVW	20	HILLVIEW PL	VINEYARD AV	STOCKTON ST	350	28	9,800	R - Residential/Local	O - AC/AC	16	0
HILLVW	30	HILLVIEW PL	STOCKTON ST	SPRING MOUNTAIN RD	360	30	10,800	R - Residential/Local	A - AC	14	0
HILLVW	40	HILLVIEW PL	SPRING MOUNTAIN RD	OAK AV	770	34	26,180	R - Residential/Local	O - AC/AC	63	17.61
HOWMTN	10	HOWELL MOUNTAIN RD	SILVERADO TRAIL	MEADOWWOOD LN	910	21	19,110	C - Collector	O - AC/AC	41	4.82
HOWMTN	20	HOWELL MOUNTAIN RD	MEADOWWOOD LN	OAKWOOD LN	1,080	19	20,520	C - Collector	O - AC/AC	59	11.21
HOWMTN	30	HOWELL MOUNTAIN RD	OAKWOOD LN	RIDGEVIEW LN	1,260	20	25,200	C - Collector	O - AC/AC	17	0
HOWMTN	40	HOWELL MOUNTAIN RD	RIDGEVIEW LN	CITY LIMITS	2,310	23	53,130	C - Collector	A - AC	32	1.46
HOWMTN	50	HOWELL MOUNTAIN RD	CITY LIMITS (N)	CITY LIMITS (S)	1,400	22	30,800	C - Collector	O - AC/AC	72	18.66
HUDSON	10	HUDSON AV	MADRONA ST	ADAMS ST	845	32	27,040	R - Residential/Local	O - AC/AC	14	0
HUDSON	20	HUDSON AV	ADAMS ST	SPRING ST	870	32	27,840	R - Residential/Local	O - AC/AC	14	0
HUDSON	30	HUDSON AV	SPRING ST	BIRCH ST	1,080	34	36,720	R - Residential/Local	O - AC/AC	93	37.63
HUNT	10	HUNT AV	MAIN ST	CHURCH ST	276	40	11,040	C - Collector	O - AC/AC	69	16.68
HUNT	20	HUNT AV	CHURCH ST	EDWARDS ST	325	36	11,700	C - Collector	O - AC/AC	65	13.94
HUNT	30	HUNT AV	EDWARDS ST	JUNE LN	485	35	16,975	C - Collector	O - AC/AC	86	22.16
HUNT	40	HUNT AV	JUNE LN	GROVE CT	670	32	21,440	C - Collector	O - AC/AC	34	2.53
HUNT	50	HUNT AV	GROVE CT	MONTE VISTA	240	35	8,400	C - Collector	O - AC/AC	22	0
HUNT	60	HUNT AV	MONTE VISTA	STARR AV	530	30	15,900	C - Collector	O - AC/AC	21	0
JUNELN	10	JUNE LN	HUNT AV	CHILES AV	245	35	8,575	R - Residential/Local	A - AC	69	19.12
KEARN	10	KEARNEY ST	HILLVIEW PL	MADRONA ST	540	42	22,680	R - Residential/Local	O - AC/AC	51	11.18
KEARN	20	KEARNEY ST	MADRONA ST	PINE ST	370	29	10,730	R - Residential/Local	C - AC/PCC	63	19.16
KEARN	30	KEARNEY ST	PINE ST	ADAMS ST	590	28	16,520	R - Residential/Local	C - AC/PCC	51	11.04
KEARN	40	KEARNEY ST	TAINTER ST	SPRING ST	390	24	9,360	R - Residential/Local	O - AC/AC	93	37.64
KENNED	10	KENNEDY CT	LA QUINTA WY	END (W)	390	33	12,870	R - Residential/Local	O - AC/AC	16	0
KIDDRD	10	KIDD RANCH RD	MCCORKLE AV	END (S)	485	35	16,975	R - Residential/Local	A - AC	80	29.9
LAFATA	10	LA FATA ST	DOWDELL LN	MILLS LN	550	37	20,350	C - Collector	O - AC/AC	21	0
LAFATA	20	LA FATA ST	DOWDELL LN	VINTAGE AV	890	38	33,820	C - Collector	O - AC/AC	68	16.25
LAQUIN	10	LA QUINTA WY	END (N)	END (S)	360	33	11,880	R - Residential/Local	A - AC	22	0
LIBRAR	10	LIBRARY LN	ADAMS ST	END (N)	460	37	17,020	R - Residential/Local	A - AC	47	8.34

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
MADRON	10	MADRONA ST	REISLING WY	FIR HILL DR	1,040	20	20,800	C - Collector	O - AC/AC	75	20.13
MADRON	20	MADRONA ST	FIR HILL DR	SPOTSWOOD (ROAD WIDENS)	770	17	13,090	C - Collector	O - AC/AC	65	14.52
MADRON	25	MADRONA ST	SPOTSWOOD (ROAD WIDENS)	HUDSON AV	330	29	9,570	C - Collector	O - AC/AC	36	3.07
MADRON	30	MADRONA ST	HUDSON AV	SCOTT ST	660	40	26,400	C - Collector	O - AC/AC	92	29.48
MADRON	40	MADRONA ST	SCOTT ST	VINEYARD AV	355	40	14,200	C - Collector	O - AC/AC	92	29.48
MADRON	50	MADRONA ST	VINEYARD AV	SPRING MOUNTAIN RD	725	40	29,000	C - Collector	O - AC/AC	92	29.48
MADRON	60	MADRONA ST	SPRING MOUNTAIN RD	OAK AV	690	32	22,080	C - Collector	O - AC/AC	81	25.88
MADRON	70	MADRONA ST	OAK AV	MAIN ST	350	30	10,500	C - Collector	O - AC/AC	83	24.99
MARIPO	10	MARIPOSA LN	MCCORKLE AV	POPE ST	695	33	22,935	R - Residential/Local	O - AC/AC	28	1.24
MCCORK	10	MCCORKLE AV	END (W)	ALLISON AV	300	27	8,100	R - Residential/Local	O - AC/AC	17	0
MCCORK	20	MCCORKLE AV	ALLISON AV	MARIPOSA LN	320	24	7,680	R - Residential/Local	O - AC/AC	14	0
MCCORK	30	MCCORKLE AV	MARIPOSA LN	END (E)	760	29	22,040	R - Residential/Local	O - AC/AC	14	0
MCCORM	10	MCCORMICK ST	DOWDELL LN	VINTAGE AV	915	37	33,855	R - Residential/Local	O - AC/AC	16	0
MEADCK	10	MEADOWCREEK CIR	STARR AV (N)	STARR AV (S)	1,110	34	37,740	R - Residential/Local	A - AC	16	0
MILLS	10	MILLS LN	MAIN ST	LA FATA ST	870	13	11,310	C - Collector	O - AC/AC	5	0
MILLS	20	MILLS LN	LA FATA ST	MAILBOX 458 (COP)	2,110	11	23,210	R - Residential/Local	O - AC/AC	7	0
MILLS	30	MILLS LN	MAILBOX 458 (COP)	END (E)	1,170	13	15,210	R - Residential/Local	O - AC/AC	7	0
MITCH	10	MITCHELL DR	NORTH CRANE AV	VOORHEES CIR	300	29	8,700	R - Residential/Local	O - AC/AC	27	0.59
MITCH	20	MITCHELL DR	VOORHEES CIR (W)	VOORHEES CIR (E)	585	29	16,965	R - Residential/Local	A - AC	29	1.47
MITCH	30	MITCHELL DR	VOORHEES CIR	ST JAMES DR	580	29	16,820	R - Residential/Local	O - AC/AC	6	0
MITCH	40	MITCHELL DR	ST JAMES DR	OAK AV	490	36	17,640	R - Residential/Local	O - AC/AC	33	2.69
MITCH	50	MITCHELL DR	OAK AV	BCR @ MAIN ST	335	40	13,400	C - Collector	O - AC/AC	9	0
MONEY	10	MONEY WY	SPRING ST	ADAMS ST	820	20	16,400	R - Residential/Local	A - AC	84	28.75
MONVIS	10	MONTE VISTA	HUNT AV	END (N)	375	33	12,375	R - Residential/Local	O - AC/AC	22	0
NCRANE	10	NORTH CRANE AV	SPRING ST	MITCHELL DR	715	30	21,450	R - Residential/Local	O - AC/AC	79	34.43
NCRANE	20	NORTH CRANE AV	MITCHELL DR	END (S)	717	35	25,095	R - Residential/Local	O - AC/AC	71	24.7
OAK	10	OAK AV	HILLVIEW pL	MADRONA ST	550	37	20,350	R - Residential/Local	O - AC/AC	80	35.93
OAK	20	OAK AV	MADRONA ST	PINE ST	415	34	14,110	C - Collector	O - AC/AC	16	0
OAK	30	OAK AV	PINE ST	ADAMS ST	590	34	20,060	C - Collector	O - AC/AC	21	0
OAK	40	OAK AV	ADAMS ST	TAINTER ST	460	37	17,020	C - Collector	A - AC	72	13.35
OAK	50	OAK AV	TAINTER ST	SPRING ST	390	40	15,600	C - Collector	O - AC/AC	71	18.24
OAK	60	OAK AV	SPRING ST	MITCHELL DR	460	36	16,560	C - Collector	O - AC/AC	47	6.85

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
OLIVE	10	OLIVE AV	HUDSON ST	VALLEYVIEW ST	610	34	20,740	R - Residential/Local	O - AC/AC	36	4.24
PARK	10	PARK ST	PRATT AV	CHRISTINE CT	670	37	24,790	R - Residential/Local	O - AC/AC	25	0
PARK	20	PARK ST	CHRISTINE CT	CRINELLA DR	445	37	16,465	R - Residential/Local	O - AC/AC	17	0
PAULSN	10	PAULSON CT	POPE ST	END (N)	415	35	14,525	R - Residential/Local	A - AC	87	38.1
PINE	10	PINE ST	HUDSON AV	ALLYN AV	610	33	20,130	R - Residential/Local	O - AC/AC	51	11.85
PINE	20	PINE ST	ALLYN AV	END (E)	480	33	15,840	R - Residential/Local	O - AC/AC	48	8.92
PINE	30	PINE ST	STOCKTON ST	END (E)	430	36	15,480	R - Residential/Local	A - AC	94	33.59
PINE	40	PINE ST	KEARNEY ST	OAK AV	400	25	10,000	R - Residential/Local	C - AC/PCC	66	20.04
PINE	50	PINE ST	OAK AV	MAIN ST	314	36	11,304	R - Residential/Local	C - AC/PCC	73	24.76
PINE	60	PINE ST	MAIN ST	FIRE STATION	154	33	5,082	R - Residential/Local	C - AC/PCC	57	14.71
PINOT	10	PINOT WY	SYLVANER AV	CHABLIS CIR	290	33	9,570	R - Residential/Local	O - AC/AC	24	0
PINOT	20	PINOT WY	CHABLIS CIR	CHARDONNAY WY	370	33	12,210	R - Residential/Local	O - AC/AC	21	0
PINOT	30	PINOT WY	CHARDONNAY WY	END (E)	575	33	18,975	R - Residential/Local	O - AC/AC	14	0
POPE	10	POPE ST	MAIN ST	CHURCH ST	230	39	8,970	A - Arterial	O - AC/AC	44	5.41
POPE	20	POPE ST	CHURCH ST	EDWARDS ST	350	42	14,700	A - Arterial	O - AC/AC	20	0
POPE	25	POPE ST	EDWARDS ST	CHILES AV	320	42	13,440	A - Arterial	O - AC/AC	45	5.75
POPE	30	POPE ST	CHILES AV	ALLISON AV	266	23	6,118	A - Arterial	O - AC/AC	17	0
POPE	40	POPE ST	ALLISON AV	MARIPOSA LN	450	38	17,100	A - Arterial	O - AC/AC	56	9.53
POPE	50	POPE ST	MARIPOSA LN	STARR AV	750	37	27,750	A - Arterial	O - AC/AC	48	6.81
POPE	60	POPE ST	STARR AV	PEPPERTREE CIR	575	28	16,100	A - Arterial	O - AC/AC	69	15.65
POPE	70	POPE ST	PEPPERTREE CIR	COLLEGE AV	630	33	20,790	A - Arterial	O - AC/AC	59	10.8
POPE	80	POPE ST	COLLEGE AV	BEGIN BRIDGE	400	39	15,600	A - Arterial	O - AC/AC	56	9.53
POPE	90	POPE ST	BEGIN BRIDGE	SILVERADO TRAIL	500	21	10,500	A - Arterial	A - AC	93	24.84
PRATT	10	PRATT AV	MAIN ST	RR TRACKS	1,300	35	45,500	C - Collector	O - AC/AC	0	0
PRATT	20	PRATT AV	RR TRACKS	END OF CURB	360	41	14,760	C - Collector	O - AC/AC	32	1.91
PRATT	30	PRATT AV	END OF CURB	2000' FROM BRIDGE (35 MPH SIGN	760	24	18,240	C - Collector	O - AC/AC	4	0
PRATT	40	PRATT AV	2000' FROM BRIDGE (35 MPH SIGN	BRIDGE	2,080	24	49,920	C - Collector	O - AC/AC	0	0
PRATT	50	PRATT AV	BRIDGE	BRIDGE	1,000	24	24,000	C - Collector	O - AC/AC	19	0
QUAIL	10	QUAIL CT	ELMHURST AV	END (N)	440	33	14,520	R - Residential/Local	A - AC	64	16.1
RAILRD	10	RAILROAD AV	FIRE STATION	FULTON LN	615	30	18,450	C - Collector	O - AC/AC	38	3.64
RAILRD	20	RAILROAD AV	ADAMS ST	FIRE STATION	490	32	15,680	C - Collector	O - AC/AC	62	13.02
RAILRD	30	RAILROAD AV	HUNT AV	ADAMS ST	530	33	17,490	C - Collector	O - AC/AC	58	10.25

Criteria:

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
RIESL	10	RIESLING WY	SYLVANER AV	MADRONA ST	470	37	17,390	R - Residential/Local	O - AC/AC	15	0
ROSE	10	ROSE ST	EL BONITA AV	END (S)	120	34	4,080	R - Residential/Local	O - AC/AC	14	0
SCOTT	10	SCOTT ST	HILLVIEW PL	END (N)	525	32	16,800	R - Residential/Local	O - AC/AC	27	0.6
SCOTT	20	SCOTT ST	MADRONA ST	HILLVIEW PL	540	32	17,280	R - Residential/Local	O - AC/AC	11	0
SIGNOR	10	SIGNORELLI CIR	CHILES AV	CHILES AV	1,055	35	36,925	R - Residential/Local	A - AC	68	16.96
SILVER	10	SILVERADO TR	175' N/O HOWELL MOUNTAIN RD	CITY LIMITS (S)	1,475	44	64,900	A - Arterial	O - AC/AC	45	5.77
SCRANE	10	SOUTH CRANE AV	315' N/O GRAYSON AV	GRAYSON AV	315	24	7,560	C - Collector	O - AC/AC	91	29.99
SCRANE	15	SOUTH CRANE AV	GRAYSON AV	VALLEJO ST	410	31	12,710	C - Collector	O - AC/AC	9	0
SCRANE	20	SOUTH CRANE AV	VALLEJO ST	SULPHUR SPRINGS AV	2,015	24	48,360	C - Collector	O - AC/AC	8	0
SPGMTC	10	SPRING MOUNTAIN CT	SPRING MOUNTAIN RD	END (S)	700	33	23,100	R - Residential/Local	O - AC/AC	16	0
SPGMTN	10	SPRING MOUNTAIN RD	CITY LIMIT (N)	800' S/O CITY LIMIT	800	22	17,600	C - Collector	O - AC/AC	88	27.7
SPGMTN	20	SPRING MOUNTAIN RD	800' S/O CITY LIMIT	1600' S/O CITY LIMIT	800	22	17,600	C - Collector	O - AC/AC	64	14.03
SPGMTN	30	SPRING MOUNTAIN RD	1600' S/O CITY LIMIT	2400' S/O CITY LIMIT	800	22	17,600	C - Collector	O - AC/AC	59	10.66
SPGMTN	40	SPRING MOUNTAIN RD	2400' W/O CITY LIMIT	SPRING MOUNTAIN CT	810	27	21,870	C - Collector	O - AC/AC	22	0
SPGMTN	50	SPRING MOUNTAIN RD	SPRING MOUNTAIN CT	ELMHURST AV	570	36	20,520	C - Collector	O - AC/AC	21	0
SPGMTN	60	SPRING MOUNTAIN RD	ELMHURST AV	HILLVIEW PL	560	31	17,360	C - Collector	O - AC/AC	21	0
SPGMTN	70	SPRING MOUNTAIN RD	HILLVIEW PL	MADRONA ST	540	31	16,740	C - Collector	O - AC/AC	77	22.29
SPRING	05	SPRING ST	CITY LIMITS	639' W/O SYLVANER AV	1,215	21	25,515	R - Residential/Local	A - AC	69	19.37
SPRING	10	SPRING ST	639' W/O SYLVANER AV	SYLVANER AV (W)	639	18	11,502	R - Residential/Local	O - AC/AC	93	37.64
SPRING	15	SPRING ST	SYLVANER AV (W)	CHARDONNAY WY	760	35	26,600	R - Residential/Local	O - AC/AC	84	32.46
SPRING	20	SPRING ST	CHARDONNAY WY	SYLVANER AV (E)	910	35	31,850	R - Residential/Local	O - AC/AC	68	24.02
SPRING	25	SPRING ST	SYLVANER AV (E)	VALLEYVIEW ST	580	36	20,880	C - Collector	O - AC/AC	20	0
SPRING	30	SPRING ST	VALLEYVIEW ST	HUDSON AV (W)	610	39	23,790	C - Collector	O - AC/AC	92	29.49
SPRING	35	SPRING ST	HUDSON AV (W)	ALLYN AV	370	33	12,210	C - Collector	O - AC/AC	92	29.49
SPRING	40	SPRING ST	ALLYN AV	STOCKTON ST	870	37	32,190	C - Collector	O - AC/AC	92	29.49
SPRING	45	SPRING ST	STOCKTON ST	KEARNEY ST	690	37	25,530	C - Collector	O - AC/AC	92	29.29
SPRING	50	SPRING ST	KEARNEY ST	OAK AV	390	37	14,430	C - Collector	O - AC/AC	91	29.1

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
SPRING	55	SPRING ST	OAK AV	BCR @ MAIN ST	330	29	9,570	C - Collector	C - AC/PCC	90	28.51
SPRBRK	10	SPRINGBROOK CT	SPRING ST	END (N)	470	33	15,510	R - Residential/Local	O - AC/AC	42	6.65
STARR	10	STARR AV	HUNT AV	HARVEST LN	935	47	43,945	C - Collector	O - AC/AC	33	2.22
STARR	20	STARR AV	HARVEST LN	POPE ST	385	50	19,250	C - Collector	A - AC	60	8.35
STOCKT	10	STOCKTON ST	HILLVIEW PL	END (N)	480	31	14,880	R - Residential/Local	O - AC/AC	16	0
STOCKT	20	STOCKTON ST	HILLVIEW PL	MADRONA ST	540	29	15,660	R - Residential/Local	O - AC/AC	15	0
STOCKT	30	STOCKTON ST	MADRONA ST	PINE ST	395	25	9,875	R - Residential/Local	O - AC/AC	94	37.95
STOCKT	40	STOCKTON ST	PINE ST	ADAMS ST	460	25	11,500	R - Residential/Local	O - AC/AC	94	37.95
STOCKT	50	STOCKTON ST	ADAMS ST	TAINTER ST	447	25	11,175	R - Residential/Local	O - AC/AC	94	37.95
STOCKT	60	STOCKTON ST	TAINTER ST	BCR @ SPRING ST	410	25	10,250	R - Residential/Local	O - AC/AC	94	37.95
STRALL	10	STRALLA CT	POPE ST	END (S)	90	24	2,160	R - Residential/Local	A - AC	21	0
SULSPR	10	SULPHUR SPRINGS AV	END (NW)	VALLEJO EXTENSION	576	18	10,368	R - Residential/Local	O - AC/AC	32	2.53
SULSPR	20	SULPHUR SPRINGS AV	VALLEJO EXTENSION	1,480' E/O VALLEJO EXTENSION	1,480	18	14,800	R - Residential/Local	O - AC/AC	32	2.53
SULSPR	30	SULPHUR SPRINGS AV	1,480' E/O VALLEJO EXTENSION	2,410' E/O VALLEJO EXTENSION	930	21	19,530	R - Residential/Local	O - AC/AC	28	0.93
SULSPR	40	SULPHUR SPRINGS AV	2,410' E/O VALLEJO EXTENSION	3,180' E/O VALLEJO EXTENSION	770	21	16,170	R - Residential/Local	O - AC/AC	15	0
SULSPR	50	SULPHUR SPRINGS AV	3,180' E/O VALLEJO EXTENSION	SOUTH CRANE AV	1,160	18	20,880	R - Residential/Local	O - AC/AC	15	0
SULSPR	60	SULPHUR SPRINGS AV	SOUTH CRANE AV	ARROWHEAD DR	1,175	24	28,200	C - Collector	O - AC/AC	18	0
SULSPR	70	SULPHUR SPRINGS AV	ARROWHEAD DR	1,035' S/O ARROWHEAD DR	1,035	24	24,840	C - Collector	O - AC/AC	13	0
SULSPR	80	SULPHUR SPRINGS AV	1,035' S/O ARROWHEAD DR	MAIN ST	440	38	16,720	C - Collector	O - AC/AC	15	0
SYLVAN	10	SYLVANER AV	SPRING ST	900' N/O SPRING ST (E)	900	37	33,300	R - Residential/Local	O - AC/AC	31	2.33
SYLVAN	20	SYLVANER AV	900' N/O SPRING ST (E)	RIESLING WY	780	37	28,860	R - Residential/Local	O - AC/AC	26	0.47
SYLVAN	30	SYLVANER AV	RIESLINGM WY	PINOT WY	840	37	31,080	R - Residential/Local	O - AC/AC	20	0
SYLVAN	40	SYLVANER AV	PINOT WY	SPRING ST (W)	730	37	27,010	R - Residential/Local	O - AC/AC	30	1.94
TAINT	10	TAINTER ST	ALLYN AV	STOCKTON ST	740	30	22,200	R - Residential/Local	O - AC/AC	67	20.13
TAINT	20	TAINTER ST	STOCKTON ST	KEARNEY ST	710	29	20,590	R - Residential/Local	O - AC/AC	75	28.3
TAINT	30	TAINTER ST	KEARNEY ST	OAK AV	390	29	11,310	R - Residential/Local	O - AC/AC	72	24.92
VALLEJ	30	VALLEJO ST	SOUTH CRANE AV	1,270' W/O SOUTH CRANE AV	1,270	15	19,050	C - Collector	O - AC/AC	8	0

Section PCI/RSL Listing

Printed: 02/22/2011

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
VAVIEW	10	VALLEYVIEW ST	SPRING ST	OLIVE AV	815	34	27,710	C - Collector	O - AC/AC	29	1.05
VAVIEW	20	VALLEYVIEW ST	OLIVE AV	315' N/O GRAYSON AV	1,160	34	39,440	C - Collector	O - AC/AC	63	13.39
VIDOV	10	VIDOVICH AV	MAIN ST	END (W)	460	40	18,400	R - Residential/Local	O - AC/AC	16	0
VINEYD	10	VINEYARD AV	END (N)	ROAD WIDENS	1,030	34	35,020	R - Residential/Local	O - AC/AC	87	34.43
VINEYD	20	VINEYARD AV	ROAD WIDENS	HILLVIEW PL	515	30	15,450	R - Residential/Local	O - AC/AC	65	19.49
VINEYD	30	VINEYARD AV	HILLVIEW PL	MADRONA ST	540	30	16,200	R - Residential/Local	O - AC/AC	77	32.69
VINTAG	10	VINTAGE AV	MCCORMICK ST	MAIN ST	510	38	19,380	C - Collector	O - AC/AC	21	0
VINTAG	20	VINTAGE AV	MCCORMICK ST	END (E)	780	38	29,640	C - Collector	O - AC/AC	77	21.35
VOELKR	10	VOELKER CT	CRINELLA DR	END (E)	210	33	6,930	R - Residential/Local	O - AC/AC	55	14.65
VORHEE	10	VORHEES CIR	MITCHELL DR (W)	MITCHELL DR (E)	1,100	26	28,600	R - Residential/Local	A - AC	13	0
VORHEE	20	VORHEES CIR	MITCHELL DR (E)	MITCHELL DR (W)	915	26	23,790	R - Residential/Local	A - AC	64	16.1

5-Year List of Street Projects for Measure T Funds

By: Erica Ahmann Smithies

Public Works Director/City Engineer

Measure T Countywide Funds

- St. Helena Share – 5.9% of Revenues
  - Approximately $600,000 annually*

  *Funds start collecting on July 1, 2018 with first quarterly deposit to the City on January 31, 2019

- Maintenance of Effort Requirement
  - General Funds $379,189 annually

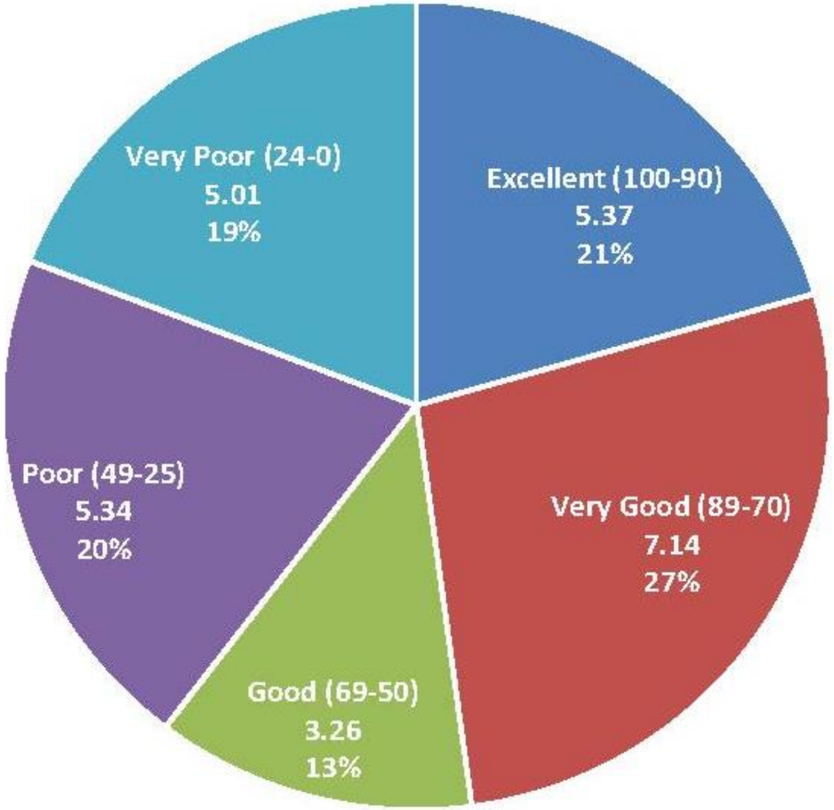
- Other Funds: Gas Tax, SB1, Grants

City Roadway Network
Pavement Condition Index (PCI)

- 26 centerline miles
  - Arterial – 1 mile; Avg PCI = 85
  - Collector – 11 miles; Avg PCI = 60
  - Residential – 14 miles; Avg PCI = 53

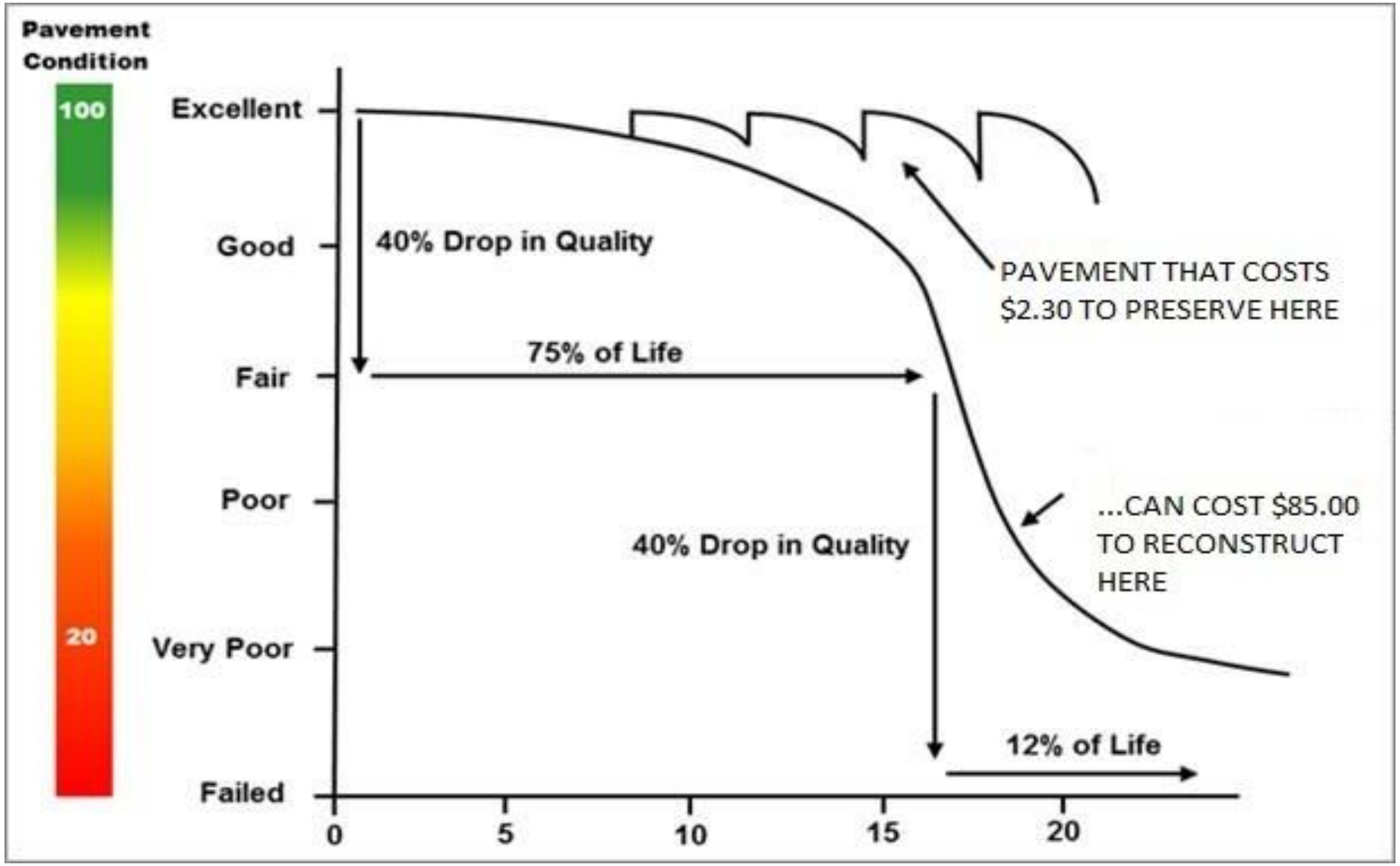
- St. Helena Average PCI = 58

City Roadway Network
Pavement Condition Index (PCI)

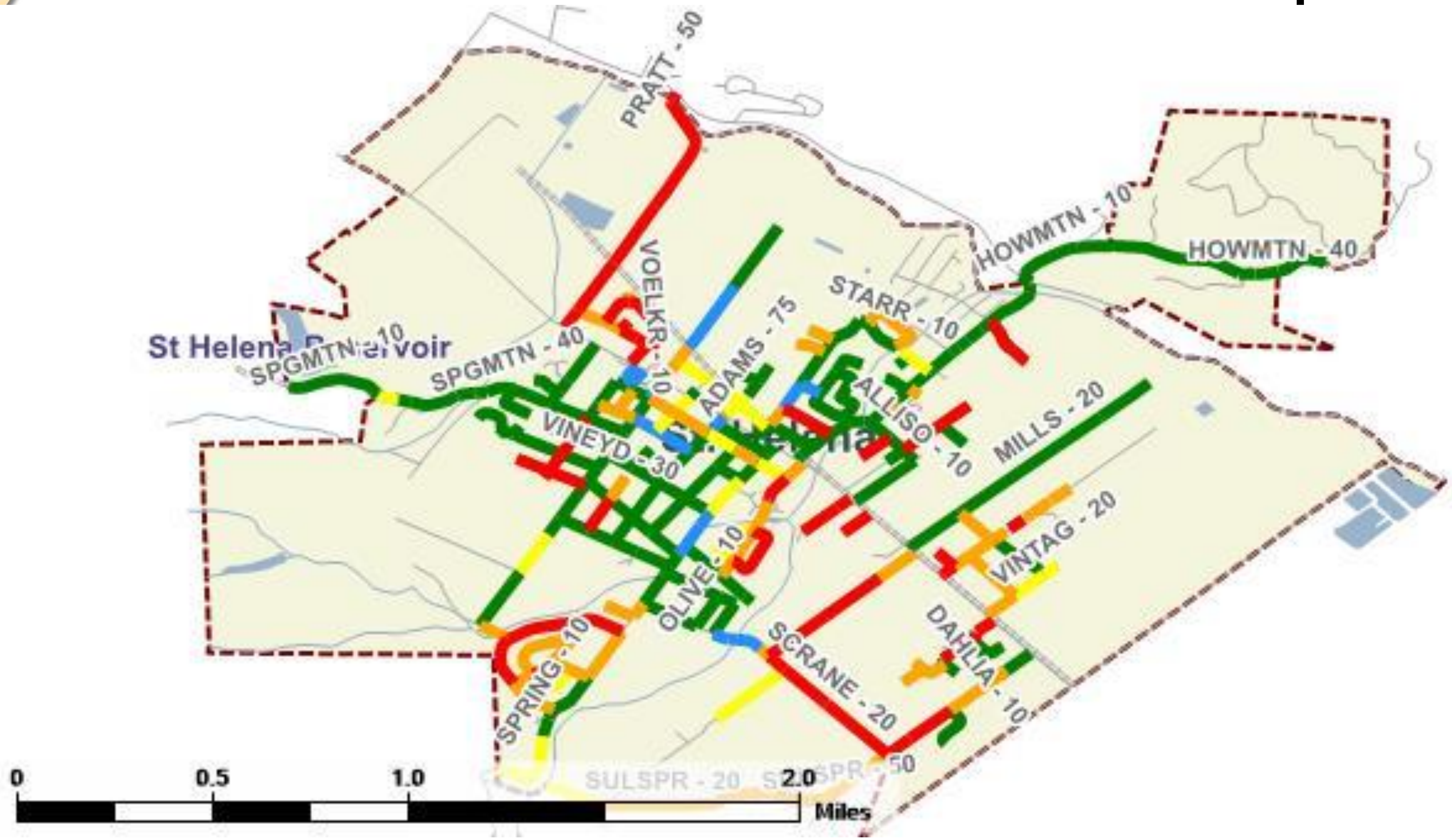


Pavement Condition Index (PCI)

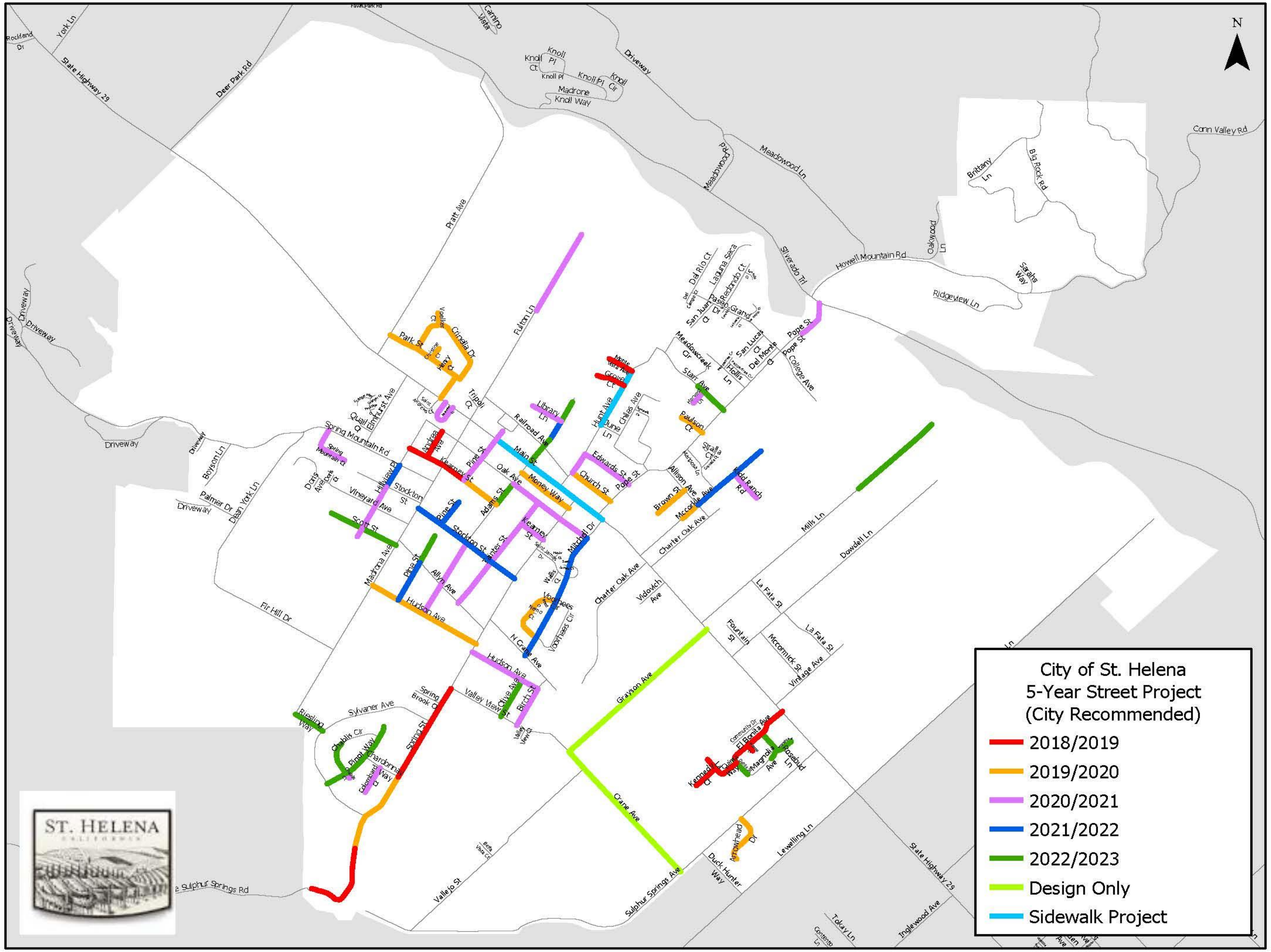
Pavement Condition Index



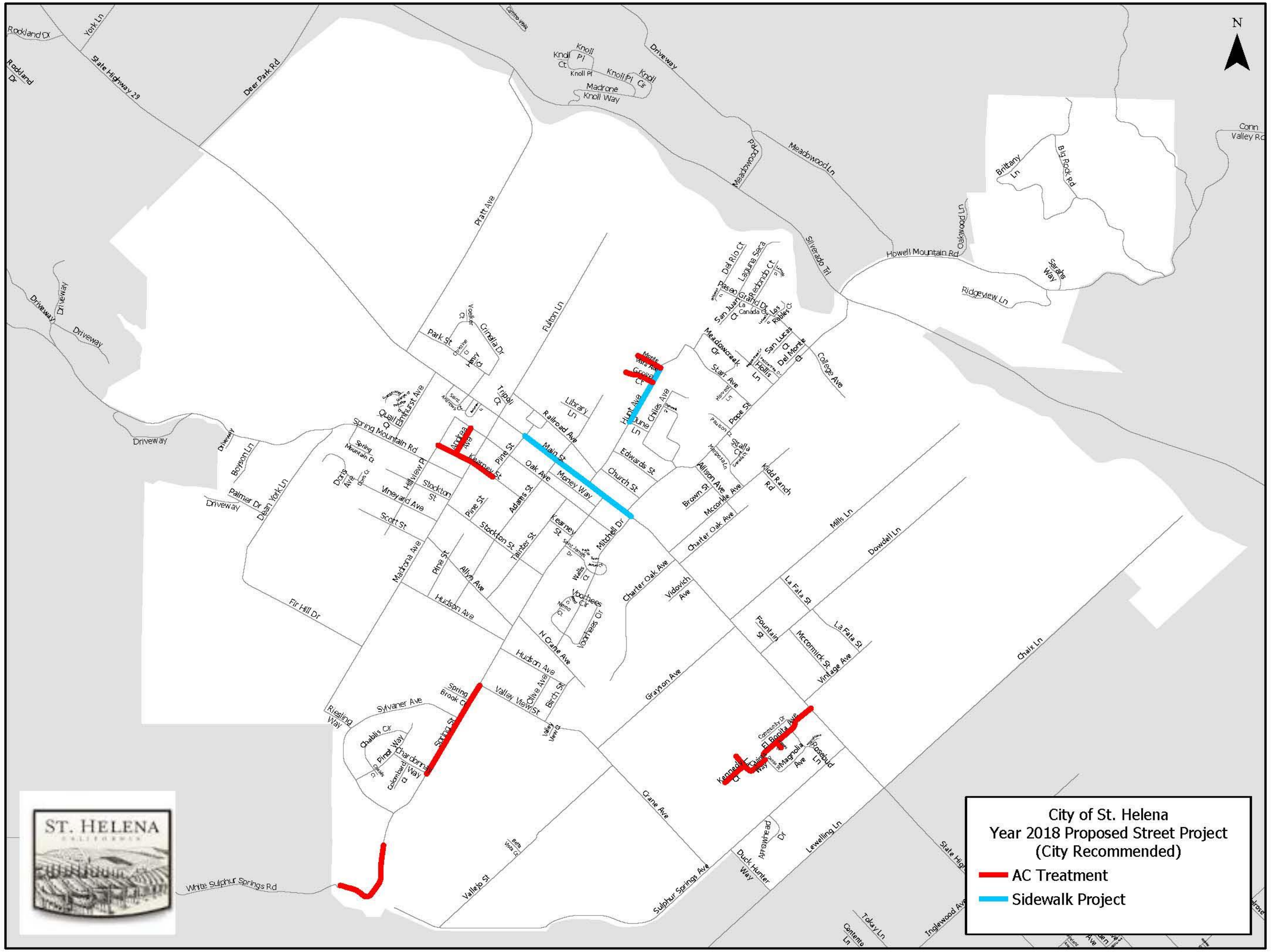
City Roadway Network
Pavement Condition Index Map



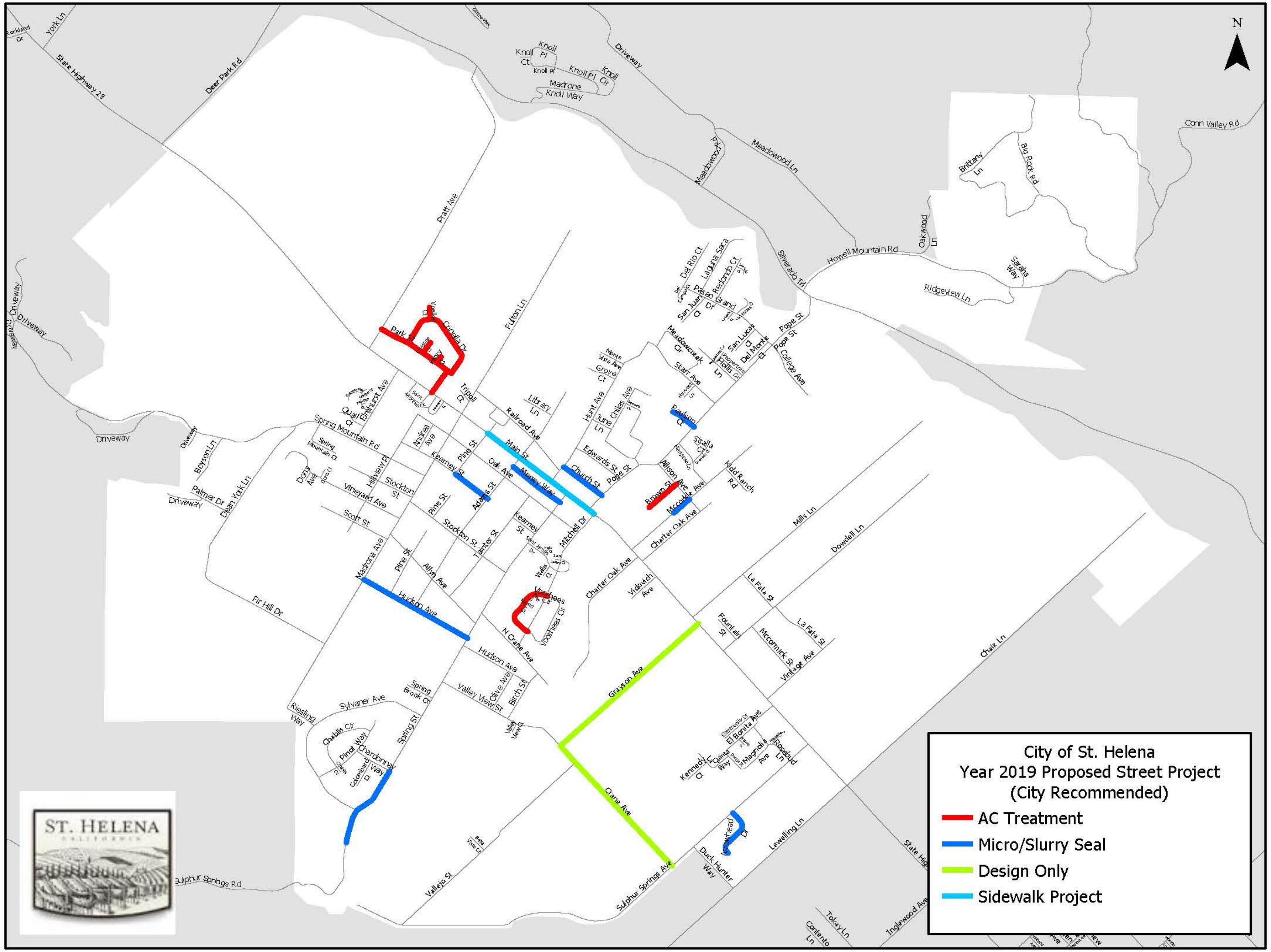
Years 1-5
2019/2023



Year 1
2018/2019



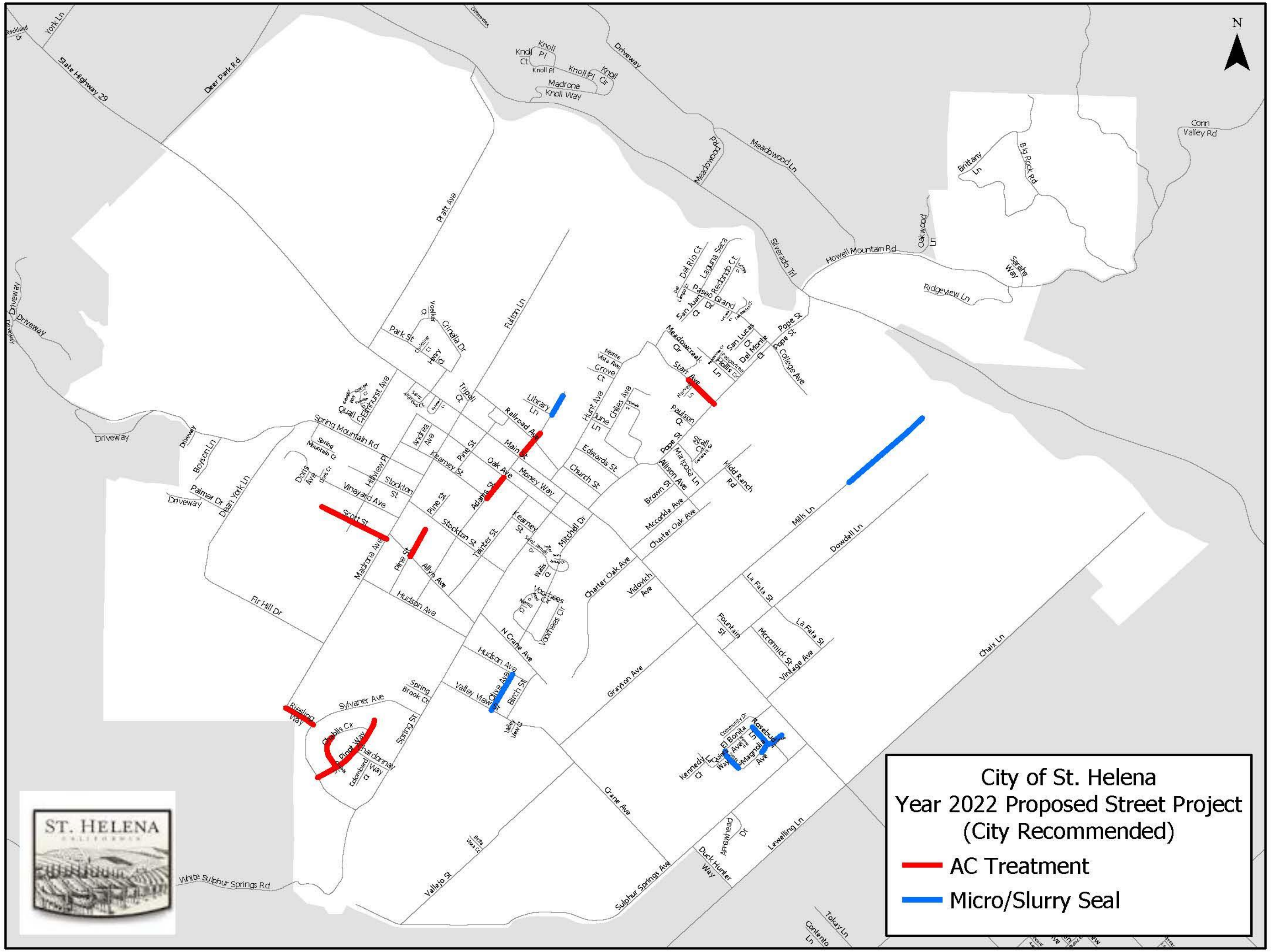
Year 2
2019/2020



Year 3
2020/2021

Year 4
2021/2022

Year 5
2022/2023



Questions?