

# Adopted Biennial Budget

Fiscal Years  
2024/2025 and 2025/2026

TOWN OF  
*Yountville*





*Town of Yountville*

*"The Heart of the Napa Valley"*

Town of Yountville  
Biennial Budget for Fiscal Years 2024/2025 and 2025/2026  
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# Town Manager's Budget Message

**Brad Raulston, Town Manager**

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707-944-8851

May 21, 2024



Honorable Mayor and Town Council Members:

Your Town Staff is pleased to present the proposed two-year budget for Fiscal Years 2024/2025 and 2025/2026. The Town is transitioning from an annual budget to a biennial budget which allows for a two-year cycle that provides reviews to the budget at the mid-year and off-cycle while giving the Town Council and community the opportunity to focus on strategic planning and goal setting during the off-cycle budget year. This budget was developed with the understanding of the Town's updated Vision Statement and the goals established by the Town Council at our January 30 workshop.

Our newly established vision statement is: **To maintain a safe and healthy town that respects its history and natural environment while creating an exceptional quality of life for residents by providing value through amenities and services and promoting sustainable businesses and economic development.**

The proposed budget reflects this updated vision while addressing the three most important goals established by the Town Council: 1) Acquisition and development of the YES site (now known as the Yountville Commons Project); 2) A mobility plan that improves bike/pedestrian and other modes of transport; and 3) an energy resiliency plan that protects are community for power loss. The Town has responsible fiscal policies that maintain our financial health through policies and procedures that maximize economic opportunities, while managing expenses and ensuring prudent reserves. Town Council has recently updated its General Fund Reserve Policy that simplifies and strengthens our commitment to maintaining reserves that keep us prepared for unforeseen events and emergencies. This proposed budget reflects the updated policies and priorities developed by the Town Council and the community members they represent.

	To Do	DEPT	New Initiatives	Dept	Dots
Plan	NOYO Parking/Circulation Plan	O/PW	YES Site	All	●●●●●●●●
	Vine Trail Yville-St. Helena Segment	O	Refine General Plan	O/TM/PB	
	Madison Bike Connection to YV CR	PW	West HWY29 Joint Land Use Study	O/TM/PB	●
			Local Historic Register	O/TM	
			Bike/Ped Master Plan	O/PB/PW	●●●●●●●●
			Update Heritage Tree Survey	O/PB	
Projects	ADA Improvements/Parking at Parks	PW	YES Site	All	
	Charging Stations and Outlets	PW	Vets Park Enhancements	PW	●●●●●●●●
	Class 4 Bikeway on Yountville Crossroads	Co/PW	Class 4 Bikeway on California Dr. (CalVet)	PW	●●●●●●●●
	Town Hall Landscape Improvements	PW	Explore Micro-Grid	TM/PW	●●●●●●●●
	Washington St Beautification/Parking	PW	Fenced Dog Run	PW/PR	●●●●●●●●
			Off-leash Dog Hours Pilot	PW/PR	
Programs	Review/Revise Master/User Fees	All			
	Vets Home Water Contract Extension	PW	Restore Park & Rec Staffing	PR	●●●●●●●●
	Wayfinding (Walking/Biking-Businesses)	PR/PW	Pop Ups/Activations	PR/CC	●●●●●●●●
	Activate BBQ at Community Center	PR/CC	CERT	CC	●●●●●●●●
	ADU Streamlining and Incentives	PB	Utility Underground Assessment Ds	PW	
	NVTID Renewal (Regional/Local)	TM/CC	Historic Information and Archives	CC	
	Attracting Hotel Groups/Filling Occupancy Void	TM/CC	Garden Club	PR/CC	●●●●●●●●
	Small Project Grants (YCF)	PR/CC			
	Stabilize Public Art	PR			
Policies	Revise Tree Ordinance	PB	New Strategic Framework	All	
	Permit Transparency, Accountability, & Education	PB	Legislative Advice and Advocacy	O/TM	
	Prepare/Modernize Elections	CC	Review and Revise Conditional Use Perm	O/TM/PB	●●●●●●●●
	Retail Attraction with Chamber	TM/CC	REACH Codes	PB	
	Local Climate Action Plan	O/PB	Pavement Conditions Index of 80+	PW	●●●●●●●●
			Single Use Carry Out Plastics	CC	●●●●●●●●
			Artificial Turf Ban	PB	
			2nd Home Tax	CC	
			Incentive for Long-term Rentals	PB	●●●●●●●●

It is important to remember, the Town organization has experienced significant change. Town staff has made the commitment to the new Town Council and the priorities and policies they have established. Communications and transparency have been emphasized throughout the organization. We have created a Communications/Town Clerk Department to support our existing four high-performing departments: Public Works, Park & Recreation, Planning/Building, and Administrative Services. I want to thank John, Samantha, Irene, Celia, and Hilary for their commitment to Yountville and expertise in their professions.

Both fiscal years shown in the two-year budget are balanced. The total expenditures for all funds in Fiscal Year 2024/2025 is \$29.1 million. The data in the budget summaries section provides more information about the Town's projected revenues and expenditures.

Yountville remains a unique and vibrant community which offers our residents and visitors a truly exceptional wine country lifestyle with small town charm. Our dedicated town staff team works hard to implement the goals established by the Mayor and Town Council. This budget reflects and incorporate the Town Council Strategic Plan framework and its six Critical Success Factors: Exceptional Town Services and Staff, Responsible Fiscal Policy, Shared Community, Quality of Life, Visionary Leadership, and Engaged Residents.

Respectfully submitted,



Brad Raulston  
Town Manager

# Town of Yountville

## Strategic Plan and Core Elements

### VISION STATEMENT

To maintain a safe and healthy town that respects its history and natural environment while creating an exceptional quality of life for residents by providing value through amenities and services and promoting sustainable businesses and economic development.



# Government Finance Officers Association Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) grants the Distinguished Budget Presentation Award to entities that produce very high quality budget documents.

The Town of Yountville can proudly say that the Finance Department has produced a budget document that has received this prestigious award for the last 14 consecutive years. The Fiscal Year 2021/2022 Operating Budget was the Town's first online budget. Even with the switch from a paper budget to an online budget, the Town's Finance Department still succeeded in achieving this award.

Continuing to receive the award is prominent goal when crafting the budget each year.

Click [here](#) to visit the GFOA's web page regarding the Distinguished Budget Presentation Award for more information.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Town of Yountville  
California**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrill*

Executive Director



# Community Summary and Profile

## About Yountville

The Town of Yountville (population 2,781 per Department of Finance, 1/1/2024) is located in the heart of the beautiful Napa Valley wine country. The Town is less than one square mile, bordered by Oakville to the north and the City of Napa to the south. Residents and visitors alike enjoy the small-town lifestyle coupled with the sophisticated ambiance of premium restaurants, hotels and inns, spas, theater, museum, and a 9-hole public golf course. Yountville is also proud to be home to the Veterans Home of California, a historic community of and for veterans dating back to the 1880's.

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

The Town of Yountville, renowned for its world-class restaurants and award-winning chefs, has earned the unofficial title of the Culinary Capital of the Napa Valley. In fact, Yountville is considered by many food critics to be home to some of the finest restaurants in the world. Located within walking distance are well appointed hotels, small luxury inns, premium wineries, activities, and shopping. Yountville is also the home to the French Laundry, a Michelin 3-star restaurant, and boasts numerous other Michelin star rated restaurants. Yountville was named by Expedia as the fifth Most Beautiful Small Town in the US, received recognition by USA Today as the fourth rated small town food scene, and was named as the second most "Splurge Worthy Destination" by Saveur Magazine. Clearly Yountville continues to be one of the most desirable small communities to live, work, and play in Northern California.

## A Brief History of Yountville

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

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

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

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

## Key Economic Factors

Yountville's economic base is supported mainly by tourism generated revenue in the form of Transient Occupancy Tax and sales tax, followed by property tax. These three revenue sources represent 89% of General Fund revenue and of this, 59% is derived from Transient Occupancy Tax, making the Town highly reliant on tourism. Yountville has 453 hotel and inn rooms with an average room rate of \$618 (March 2024) and the strong room rate is the leading factor in this important revenue source. Approximately 12% of the Town's General Fund is generated from sales tax revenue of which 70% (Dec. 2023) is from restaurants. Yountville boasts just over 1,600 restaurant seats which is extraordinary for a community of 2,781 residents.

Yountville's remaining business community is comprised of a number of wine-tasting rooms, small and boutique retail shopping venues, one grocery store, and one gas station. Yountville has a limited business to business commercial sector, very limited furniture and appliances,



## Top 25 Yountville Sales and Use Tax Generators

as of December 2023

(in alphabetical order)

Ad Hoc Restaurant - Bardessono Inn and Spa  
Bistro Jeanty - Bottega Restaurant  
Bouchon Restaurant - Ciccio  
Estate Yountville Hotel Villagio - Handwritten Wines  
Hill Family Estates - Hotel Yountville  
JCB Tasting Salon - Jessup Cellars  
K. Laz Wine Collection - La Calenda  
Maisonry Napa Valley - North Block Hotel  
R&D Kitchen - Ranch Market Too  
Regiis Ova Caviar & Champagne Lounge  
S L Pemberton - Somerston Wine  
Stewart Cellars - The French Laundry  
V Wine Cellar

## Key Community Events and Activities

- Yountville hosts the Yountville International Short Film Festival in February.
- Art, Sip, and Stroll (April) enjoy Yountville's public art walk and local artists, while sipping Yountville appellation wines. Yountville
- Days, a local community reunion with a parade, festival and concert in the park (first weekend in October) sponsored by the Town of Yountville.
- Napa Valley Film Festival (November) the ultimate celebration of film, food, and wine.
- Cabernet Season heats up (January – February) pairing the town's top toques with hospitality values across the board. The
- Annual Residents' Bash (August) is an event for Yountville residents to celebrate our terrific town.
- Movies in the Park, sponsored by the Town of Yountville. Music
- in the Park sponsored by the Town of Yountville.
- Hosts Shred-It, Town Cleanup, and Town-wide Yard Sale days for the community in April and May.
- Annual Pride Celebration in June.
- Emergency Preparedness Workshops and events throughout the year.
- Monthly community cookouts with Town Council and partners. (Spring-Summer).







## Additional Community Information

**Incorporated:** February 4, 1965

**Household Information:** 1,361 housing units (1,068 households excluding Veterans Home)

### Population Profile

**Population:** 2,781 (Department of Finance 1/1/2024)

### Racial Makeup:

- 80.3% White
- 3.1% African American
- 0.6% Native American
- 3.7% Asian
- 6.1% from other races
- 6.1% from two or more races
- Hispanic or Latino of any race is 20.1% of the population

### Additional Demographics:

- Median Age is 64.5 years old.
- 48.9% of population is 65 years of age or older.
- 10.6% of households have children under 18.
- 57.6% of households are non-family households.

**Area:** 1.53 square miles (3.96 km<sup>2</sup>)

**Elevation:** 98 Feet

**Location:** 38°24'11"N 122°21'44"W / 38.40306°N 122.36222°W (38.403011- 122.362285)

**Miles of Water Distribution Pipes:** 10.7 Miles

**Miles of Sewer Pipes:** 9.5 Miles

**Center Line Miles of Streets Maintained:** 8.45 Miles

**Gallons of Water Distributed:** 361 Acre Feet

**Climate:** Yearly average temperature: 58.1° Fahrenheit

**Number of Trees:** 481

**Police Services:** Napa County Sheriff's Office

**Fire and Emergency Services:** Napa County/CalFire

## Points of Interest

- Balloon Excursions - Napa Valley Aloft and Napa Valley
- Balloons
- Biking Tours
- Steve Roger's Gallery at the Community Center
- Ma(i)sonry
- Napa Valley Museum
- Napa Valley River Ecological Reserve
- Shopping Spas - Villagio Inn & Spa | Bardessono Spa Hotel | North Block Hotel | Hotel Yountville
- Veterans Home
- Vintners Golf Club
- Visit Napa Valley
- Winery Gardens/Art: French Laundry Garden Organic Gardens on Washington Street - open to the public
- Yountville Chamber of Commerce
- Yountville Community Center (Yountville Events)
- Yountville Public Art Walk



### National Register of Historic Places

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

### Community Facilities

- Town Hall
- Community Hall
- Community Center
- Corporation Yard
- Pump Station
- 11 Parks

### California Historical Landmarks

- Veterans Home of California
- Grave of George C. Yount





# YOUNTVILLE COMMUNITY SNAPSHOT

## POPULATION

2,781



\*CA Department of Finance 01/01/2024

MEDIAN  
HOUSEHOLD  
INCOME 2022



\$75,134

MEDIAN HOME VALUE

\$645.8  
THOUSAND



RACIAL MAKEUP  
NON-WHITE

19.66%



WHITE

80.3%

20.1%

HISPANIC OR  
LATINO OF  
ANY RACE



## CITY LIMITS

1.53

SQUARE  
MILES



HOUSING  
UNITS



1,361

\*CA Department of Finance 01/01/2024

\*\*Excludes Veterans Home

HOUSEHOLDS  
WITH  
CHILDREN  
UNDER 18

10.6%



57.6%

ARE NON-  
FAMILY  
HOUSEHOLDS



## MEDIAN AGE

64.5  
YEARS



48.9%

ARE 65 YEARS OF  
AGE OR OLDER.

FORM OF  
GOVERNMENT:  
COUNCIL-  
MANAGER



NUMBER OF  
PUBLIC TREES

481



YEARLY  
AVERAGE  
TEMPERATURE

77 / 51°F



# What Is a Budget?

The Town of Yountville Annual Budget is a multi-faceted document that not only focuses on estimated revenues and planned expenditures for the fiscal year, but also discusses Town fiscal policies, provides a snapshot of the Town's fiscal health, and shares stories of the Town and individual departments. Town staff strives to create a budget that is comprehensive, understandable, and easily accessible to all users. Below is a list of the Town of Yountville's primary budget objectives.

The budget is a **planning document** that highlights the Town Council's vision and community priorities for the upcoming fiscal year. It presents the Town's goals regarding both the maintenance and expansion of public infrastructure as well as the plan to use taxpayer dollars and other revenue sources for the daily operations of the Town.

The budget is a **communications vehicle** that shares the Town's story as well as individual department stories, accomplishments, goals, and objectives. Sharing these stories helps users better understand the decisions behind the allocation of Town resources.

The budget is a **measurement device** that establishes benchmarks used to review the Town's operating performance throughout the year. The Town's monthly financial reports and periodic budget reviews ensure that Town staff is carrying out the Town Council's priorities for the fiscal year.

The budget is a **financial planning aid** for future fiscal years by using tools such as the Five-Year Capital Project Program and Financial Forecast to identify future trends and necessary future expenditures that will require significant financial resources.

The budget is a **policy document** that shares a summary of the Town's most important policies such as the Financial Policy, Investment Policy, and Use of Long-Term Debt Policy.

[Visit this page](#) to see more information regarding Key Budget Parameters and Assumptions used in the creation of the Town's budget.



# Basis of Accounting

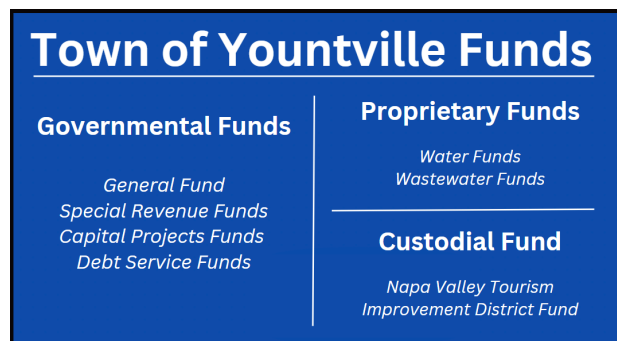
The Governmental Accounting Standards Board (GASB) is the organization that determines the generally accepted accounting principles (GAAP) for governmental entities. GASB provides guidance on how municipalities should account for all financial transactions.

The Town of Yountville's accounting system is organized and operated on the basis of funds. A fund is an accounting entity with a self-balancing set of accounts that records cash and other financial resources, liabilities (obligations), and residual equities (or fund balances and changes therein). Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Accounting (or Fund Accounting) uses three broad categories of funds: governmental, proprietary, and custodial.

- Governmental funds include activities usually associated with a typical state or local government's operation (i.e. public safety, general governmental activities).
- Proprietary funds are used in governments to account for activities that are operated primarily through user fees, similar to the private sector (i.e. utilities).
- Custodial funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs.

The Town's funds are categorized as follows:



You can find a more detailed list of individual funds on our [Funds Descriptions Page](#).

Different basis of accounting are used for each fund category. There are three different basis of accounting, two of which are used in Governmental Accounting.

- **Cash Basis of Accounting** (not used in Governmental Accounting)
  - Revenues and expenses are recorded solely based on when money changes hands. A revenue is recorded when funds are received and an expense is recorded when funds are spent.
- **Full-Accrual Basis of Accounting** (applicable to Proprietary Funds and Custodial Funds)
  - Revenues and expenditures are not recorded based on the timing of when funds are received or spent, but based on what period payments are applicable to. Revenues are recorded when they are earned and expenditures are recorded when they are incurred.
  - When reviewing a full-accrual basis annual financial statement, the user has a clearer picture of the entity's financial position as it shows 12 months worth of revenues and expenditures, regardless of when cash exchanged hands.
- **Modified-Accrual Basis of Accounting** (applicable to Governmental Funds)
  - Modified-Accrual Basis of Accounting is a combination of cash-basis and full-accrual basis.
  - Expenditures are accounted for the same way as full-accrual, but revenues are measured slightly differently.
  - Under the modified-accrual basis of accounting, revenues are recorded when they are both measurable and available.

The difference between how Governmental Funds are accounted for (modified-accrual) and Proprietary and Custodial Funds are accounted for (full-accrual) results in a different measurement focus. Under modified-accrual, Governmental Funds financial statements are presented on a current financial resources basis and only include current assets and current obligations (liabilities). Whereas Proprietary and Custodial

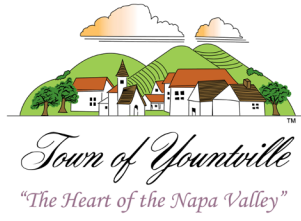
Funds are presented on a more long-term economic resources basis and include current assets, current liabilities, non-current assets, and non-current liabilities. Because the Town's Proprietary Funds (Water and Wastewater Funds) obtain most revenues from services as opposed to taxes and fees, their financial statements resemble the statements of a private-sector entity.

The Town's Annual Comprehensive Report includes individual fund statements for each of the Town's funds. These individual statements are either full-accrual or modified-accrual, depending on the fund type as discussed above. Due to GASB Pronouncement 34 issued in 1999, not only are all Town funds reported as a collection of separate operating entities in their individual fund statements, but the Town also presents a government-wide statement that offers a picture of the Town as an integrated financial reporting unit. This statement can also be found in the Town's Annual Comprehensive Financial Report and includes all funds reported on a full-accrual basis. This government-wide statement offers a long-term perspective on the Town's financial position including all funds while individual Governmental Fund statements offer a short-term perspective on the individual funds' financial positions.

When the Town budget is prepared, a budgetary basis is used. A budgetary basis focuses more on cash requirements for the year and at times will look different than GAAP financial statements. A couple of examples include:

- **Debt Service Expenditures** - within a fiscal year, both principal and interest payments are paid, and as such the budget for Proprietary Funds includes payment for both principal and interest payment. Under a full-accrual basis, usually only interest would be reported. This causes a difference between the Town budget and fund statement amounts.
- **Capital Project Expenditures** - As projects are planned to be completed and paid for within a fiscal year, the Town budget includes total costs of these projects. Governmental Funds report capital outlay as total expenditures, however the government wide statements allocated these costs over their estimated useful lives as a depreciation expense. This causes a difference between the Town budget and fund statement amounts.





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# Strategic Planning Framework

The **Town of Yountville's Strategic Plan and Core Elements** provides a vision for the town's development, outlining key objectives and initiatives designed to enhance the community's vitality, sustainability, and overall well-being. With a focus on strategic priorities, this plan serves as a guiding beacon for informed decision-making, steering the Town Council in shaping the future of Yountville over the designated period.

## *Town of Yountville* Strategic Plan and Core Elements

### VISION STATEMENT

To maintain a safe and healthy town that respects its history and natural environment while creating an exceptional quality of life for residents by providing value through amenities and services and promoting sustainable businesses and economic development.



## **Exceptional Town Services and Staff**

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

- Public Works is engaged in a robust multi-year Annual Streets Paving program. The program does not utilize any General Fund Monies for the paving portion of the program. The paving program receives funding from Measure T, SB1, and Gas Tax.
- Providing high quality water and wastewater services that are safe, reliable, and clean. This includes a well-trained staff that operates as a cross functional team when needed.
- Continuously strive to maintain and enhance Town Website, with focus on ease of use for the residents, visitors, and staff.
- The Town supports the Parks and Recreation Departments employee growth and development by funding trainings and professional membership opportunities with organizations such as the California Parks and Recreation Society and the National Recreation and Parks Association.
- The Planning and Building department will be implementing the Solar App+ software program. This will improve and streamline the processing of solar permits which further enhances our Town services.

## **Engaged Residents**

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

- The Online Budget Book and Transparency Portal provides an interactive experience for citizens.
- Provide support and regular updates to the Parks and Recreation Advisory Committee (5 bi-monthly meetings), the Zoning and Design Review Board (project by project basis) and other volunteer groups to facilitate and strengthen engagement and involvement.
- Continue to provide enhanced citizen communications via the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents, while expanding the Town's presence on Social Media Platforms.
- The Parks and Recreation Department lends staff assistance and acts as liaison to the Yountville Arts Commission, the Parks and Recreation Advisory Commission and the Town of Yountville Community Foundation.
- The Parks and Recreation Department oversees the Town of Yountville volunteer program which has over 60 volunteers each year who assist with our programs and events.
- The Town prioritizes the Board, Commission and Volunteer appreciation event each year as a way to share our thanks to those who give of their time and expertise voluntarily and without financial compensation.

## **Responsible Fiscal Policy**

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

- Manage and maintain the Capital Improvement Program, general fund operational budgets and the enterprise funds budgets.
- Maximize the use of the additional Special Revenue funds such Measure T, SB1, and Gas Tax, to offset the use of General Funds for streets infrastructure capital improvements projects.
- Maintain liability claim reserve fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- Entitlement applications, such as design review or development applications, are funded via a deposit rather than a set fee. This ensures that the true costs of processing applications are paid for by the project applicant.

## **Quality of Life**

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

- The Parks and Recreation Department strives to provide high quality programs, events, and facilities for our residents that directly improve their quality of life. We use analysis on participation levels, surveys and ongoing feedback from users and nonusers to make prudent decisions on how to best serve our residents.
- The Town is dedicated to meeting state requirements for recycling and composting. The budget includes a \$50,000 for Yountville Green initiatives.
- A strict design ordinance is followed for all development projects in Town. This ensures that all developments, and their associated uses, comply with the goals and policies set forth by the Town Council to maintain Yountville's quality of life.

## **Shared Community**

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

- The budget includes funding for parks, urban forest, and streets maintenance services; these include trimming, pruning, planting, and arborist's services.
- The Parks and Recreation Department works closely with the Chamber of Commerce and Visitors Center to link our residents and businesses.
- The Parks and Recreation Department works closely with the Public Works Department to design and maintain beautiful, accessible and sustainable parks, paths and spaces for our Community to enjoy.
- Through the Town's Wayfinding Signs Program, Yountville businesses can be featured on several pedestrian-level signposts along Washington Street, allowing visitors to be made aware of business locations and services as they stroll.
- The Yountville Commons will provide additional park and open space for the community.

## **Visionary Leadership**

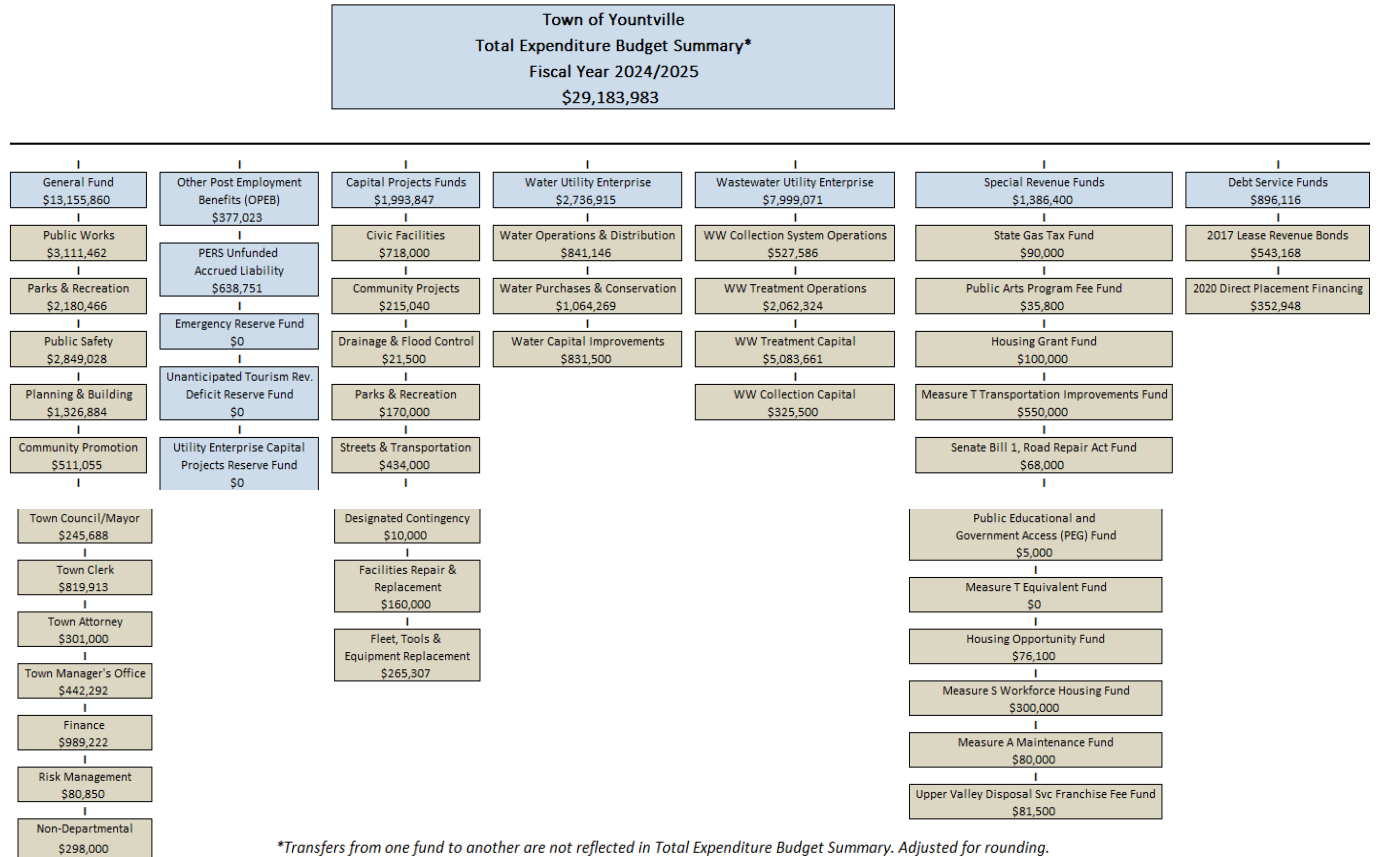
***The Town's leadership maintains an open-minded decision-making, seeks engagement and participation from all community members, and fosters forward thinking policies for the future.***

- Continue to schedule and program Emergency Preparedness training and materials for staff and residents. This includes annual training an information programs, website content, on-site, and off-site training.
- The proposed budget meets or exceeds Town Council established target of 35% of General Fund expenditures in the new General Fund Reserve (Fund 07).
- The Parks and Recreation Department prides itself on being nimble and adapting quickly to the changing needs of our community.
- Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue.

# Total Expenditure Budget Summary

## Fiscal Year 2024/2025 Total Expenditures

**Budget Summary - \$29,183,983**

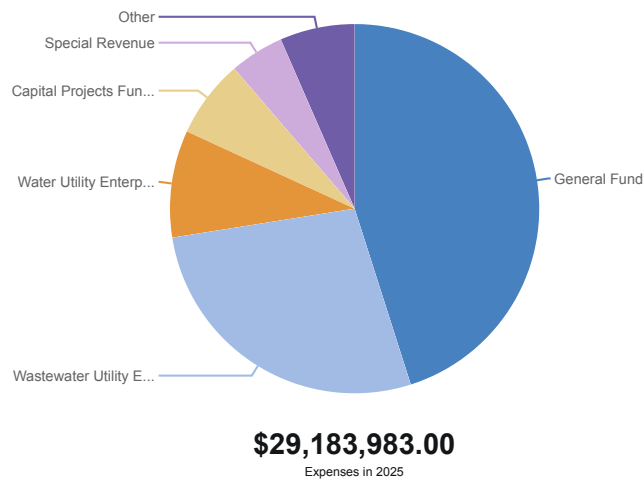


### Total Expenditure Budget Summary Fiscal Year 2024/2025

	2024/2025 Adopted
Capital Projects Fund	\$1,993,847
Debt Service	\$896,116
General Fund	\$13,155,860
Reserves	\$1,015,774
Special Revenue	\$1,386,400
Water Utility Enterprise	\$2,736,915
Wastewater Utility Enterprise	\$7,999,071
<b>TOTAL</b>	<b>\$29,183,983</b>

**Fiscal Year 2024/2025 Total Expenditure Budget Pie Chart**

Data Updated May 14, 2024, 4:23 PM



**Total Expenditures Fiscal Year 2024/2025 Detail View by Fund**

	2024/2025 Adopted
<b>Capital Projects Fund</b>	
Capital Projects Fund	\$1,568,540
Facilities, Repair and Replacement Fund	\$160,000
Fleet, Tools and Equipment Repair and Replacement Fund	\$265,307
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$1,993,847</b>
<b>Debt Service</b>	
2017 Lease Revenue Bond Debt Service Fund	\$543,168
2020 Lease Financing	\$352,948
<b>DEBT SERVICE TOTAL</b>	<b>\$896,116</b>
<b>General Fund</b>	
General Fund	\$13,155,860
<b>GENERAL FUND TOTAL</b>	<b>\$13,155,860</b>
<b>Reserves</b>	
OPEB (Retiree Benefits)	\$377,023
PERS Unfunded Actuarially Accrued Liability	\$638,751
<b>RESERVES TOTAL</b>	<b>\$1,015,774</b>
<b>Special Revenue</b>	
Housing Grant Fund	\$100,000
Housing Opportunity Program	\$76,100
Measure A Maintenance Fund	\$80,000
Measure S Affordable Housing	\$300,000
Measure T Transportation Improvement Fund	\$550,000
Public Art Program Fee Fund	\$35,800
Public Educational and Government Access Fund	\$5,000
Road Maintenance and Rehabilitation Act (SB1) Fund	\$68,000
State Gas Tax Fund	\$90,000
Upper Valley Disposal Service Franchise Fees	\$81,500
<b>SPECIAL REVENUE TOTAL</b>	<b>\$1,386,400</b>
<b>Water Utility Enterprise</b>	
Water Utility Capital Improvements Fund	\$831,500
Water Utility Operations	\$1,905,415
<b>WATER UTILITY ENTERPRISE TOTAL</b>	<b>\$2,736,915</b>
<b>Wastewater Utility Enterprise</b>	
Wastewater Collection Capital Improvement Fund	\$325,500
Wastewater Treatment Capital Recovery Fund	\$5,083,661
Wastewater Utility Operations	\$2,589,910
<b>WASTEWATER UTILITY ENTERPRISE TOTAL</b>	<b>\$7,999,071</b>
<b>TOTAL</b>	<b>\$29,183,983</b>

# Estimated Fund Balance Analysis - All Funds

## Town of Yountville Fiscal Year 2024/2025 Estimated Fund Balance Analysis - All Funds

Town Funds (Fund #)	Estimated Beginning Fund Balance 6/30/2024	Adopted Revenues & Transfers In Fiscal Year 2024/2025	Adopted Expenditures & Transfers Out Fiscal Year 2024/2025	Estimated Ending Fund Balance 6/30/2025
General Fund (01)	\$ 1,537,129	\$ 14,914,399	\$ 14,898,960	1,552,568
OPEB - Other Post Employee Benefits (02)	(19,808)	397,123	377,023	292
PERS Unfunded Actuarially Accrued Liab Fund (03)	12,555	639,251	638,751	13,055
Emergency Reserve Fund (04) *	-	-	-	-
Unanticipated Tourism Revenue Deficit Reserve Fund (05)	-	-	-	-
Utility Enterprise Capital Projects Restricted Fund (06)	1,707,172	15,000	250,000	1,472,172
General Fund Reserve (07)	4,910,729	25,000	-	4,935,729
Gas Tax Fund (20)	93,086	85,161	90,000	88,247
Public Education & Government Access Fund (21)	59,113	14,500	5,000	68,613
Public Art Program Fee Fund (23)	3,569	32,700	35,800	469
Housing Grant Fund (24)	116,787	102,000	100,000	118,787
Measure T Transportation Improvements Fund (25)	532,370	555,000	550,000	537,370
SB1, 2017 Road Repair Act Fund (26)	146,976	78,496	68,000	157,472
Measure T Equivalent (MTE) Fund (27)	38,556	500	-	39,056
Fire Services Fund (28) (closed in Fiscal Year 2023/2024)	-	-	-	-
Upper Valley Disposal Service Franchise Fees Fund (29)	287,153	197,000	181,500	302,653
CASp Certification & Training Fund (30)	1,326	1,920	1,900	1,346
Civic Facilities Impact Fee Fund (41)	-	-	-	-
Drainage Impact Fee Fund (42)	-	-	-	-
Parks Impact Fee Fund (43)	-	-	-	-
Public Safety Impact Fee Fund (44)	-	-	-	-
Traffic Facilities Impact Fee Fund (45)	-	-	-	-
Utility Underground Impact Fee Fund (46)	115,189	1,500	45,000	71,689
Community Projects Impact Fee Fund (47)	-	-	-	-
Capital Projects Fund (50)	1,293,322	889,500	1,568,540	614,282
2017 Lease Revenue Bond Debt Service Fund(54)	26,243	541,000	543,168	24,075
2020 Direct Placement Financing Debt Service Fund(55)	26,713	346,088	352,948	19,853
Drought Water Reserve Fund (57)	2,046,563	15,000	-	2,061,563
Water Connection Impact Fee Fun (58)	-	-	-	-
Water Capital Improvements Fund (60)	3,218,749	536,100	831,500	2,923,349
Water Operating Fund (61)	216,483	1,887,950	2,030,415	74,018
Wastewater Operating Fund (62)	225,655	2,752,900	2,789,910	188,645
Wastewater Treatment Capital Fund (63)	8,928,218	4,381,300	5,083,661	8,225,857
Wastewater Collection Capital Fund (64)	2,907,543	130,000	355,588	2,681,955
Sewer Connection Impact Fee Fund (65)	-	-	-	-
Housing Opportunity Fund (70)	1,528,691	78,250	76,100	1,530,841
Measure S, Affordable & Workforce Housing Fund (71)	430,711	742,133	300,000	872,844
Measure A Maintenance Fund (75)	316,610	3,500	80,000	240,110
Facilities Repair & Replacment Fund (81)	1,123,483	60,000	160,000	1,023,483
Fleet, Tools, Equip Repair & Replacement Fund (82)	758,154	110,000	265,307	602,847
Pension Rate Stabilization Plan Trust (93)**	3,625,733	-	-	3,625,733
Tallent Lane Benefit District Fund (95)	18,662	250	-	18,912
Mesa Court Drainage Benefit District Fund (96)	51,918	350	-	52,268
<b>Total All Funds</b>	<b>\$ 36,285,352</b>	<b>\$ 29,533,871</b>	<b>\$ 31,679,071</b>	<b>\$ 34,140,152</b>

### Custodial Funds & Fiduciary Trust

Tourism Improvement District (22)	477,876	1,468,267	1,648,200	297,943
Other Post-Employment Benefit Trust (92)**	6,201,472	-	-	6,201,472
Town of Yountville Community Fund (85)	133,187	-	-	133,187

\* Fund 04 and 05 combined into General Fund Reserve 07 in Fiscal Year 2023/2024

\*\* Trust balances as of 3/31/2024





# Budget Development Process Overview

The Town of Yountville's budget process begins each year in early winter and results in a proposed budget to be approved by the Town Council in one of the June Town Council Meetings. The following is an outline of each budget phase.

## January - April - *Budget Planning Phase*

- The Finance Team partners with Human Resources to develop projections for salaries, benefits, personnel cost allocations, health insurance premiums and pension costs for the upcoming fiscal year.
- The Finance Team forecasts expected revenues, and provides the administrative update of the Town's Master Fee Schedule based on the February Consumer Price Index (CPI).
- Departments draft proposed operating budgets which include part-time salary needs, new equipment requests and information technology (IT) requests. Routine planning processes are provided by input from the [Influence of Planning Process on the Operating Budget summary table.](#)
- Budget narratives are updated to reflect the story of each department.



- **Budget Overview & Parameters** - at the first Town Council meeting in February, the Key Budget Parameters and Assumptions is presented to the Town Council by the Town Manager and Administrative Services Director. This provides an overview of revenue projections and expenditures assumptions that will be used to develop the budget and prompts feedback and direction from the Town Council. This timely and transparent financial discussion helps shape the budget process and control costs by guiding policy and spending decisions.

## April - May *Budget Review Phase*

**Special Meeting Budget Workshop #1:** The following departments present their proposed budgets to the Town Council, answer questions and receive feedback at this meeting.

- General Government: Town Council/Mayor, Non-Departmental, Information Technology & Communications, Community Promotions & Programs, Town Manager's Office, Finance & Human Resources, Risk Management, Town Attorney, Town Clerk & Communications, Other Post-Employment Benefits Fund, PERS Unfunded Actuarially Accrued Liability Fund, Emergency Reserve Fund, Revenue Stabilization Reserve Fund, and Public Safety.
- Planning and Building
- Parks and Recreation
- Non-Capital Project related Special Revenue Funds
- Custodial Fund
- Debt Service Funds
- Impact Fee Funds

**Special Meeting Budget Workshop #2:** Remaining departments as outlined below present proposed budgets to the Town Council, answer questions and receive feedback at this meeting.

- Water Utility Enterprise Funds
- Wastewater Utility Enterprise Funds
- Capital Projects related Special Revenue
- Funds Capital Improvement Projects Fund
- Repair and Replacement Funds

## May - June - *Final Budget Adoption Phase*

The Town Council reviews and adopts the final version of the proposed budget.

The Adopted Online Budget Book is published and available on the Town's website. A physical public copy is also available in the Town Council Chambers and at the Yountville Community Center.



# Influence of Planning Processes on the Operating and Capital Budget

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

## Name of Plan: *General Government Long-Range Financial Forecast*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
Five-year plan to facilitate long-term financial planning.	Forecast of revenues, expenditures, service levels and staffing needs.	Allows for priority allocation of resources & expenditure control.

## Name of Plan: *Strategic Plan*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
Five-year plan that involves the development and prioritization of strategic goals along with measurable strategies and objectives.	Town Council identification of critical success factors necessary for the Town to operate at its best.	Ensure that projects, programs and services are aligned with the Strategic Plan's set goals and outcomes.

## Name of Plan: *Computer Replacement*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
Three-year plan of the replacement of computers and other technology items.	Development of replacement intervals based on equipment age, usage and lifetime repair costs.	Timing and sizing of replacement & technology upgrade costs.

## Name of Plan: *Capital Improvements Plan (Fund 50)*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
Five-year plan of major infrastructure development and improvements.	Town Council identification of projects; prioritizing; costing; timing; financing and project management.	Predictable funding/reserve levels, long-term financial planning.

## **Name of Plan: *Facilities Repair & Replacement (Fund 81)***

### **Type of Planning Process**

Five-year plan by facility and maintenance activity or project.

### **Description of Planning Process**

The prioritization of departmental requests for projects and schedule & funding of maintenance requirements.

### **Budget Impact**

Stability of General Fund & capital reserves.

## **Name of Plan: *Fleet, Tools, Equipment Repair & Replacement (Fund 82)***

### **Type of Planning Process**

Five-year plan of scheduled vehicle and heavy equipment replacement.

### **Description of Planning Process**

Development of replacement intervals based on equipment age, usage and lifetime repair costs.

### **Budget Impact**

Timing and sizing of replacement costs & financing.

## **Name of Plan: *Parks Capital Maintenance***

### **Type of Planning Process**

Five-year plan by facility, maintenance activity or project.

### **Description of Planning Process**

Identifies, prioritizes and schedules improvements to parks, medians and grounds.

### **Budget Impact**

Stability of General Fund & capital reserves.

## **Name of Plan: *Street Maintenance***

### **Type of Planning Process**

Five-year plan to maintain and improve roadways, sidewalks, curbs and gutters.

### **Description of Planning Process**

Inspection, prioritization and scheduling of surface repair and preventative maintenance of streets.

### **Budget Impact**

Stability of General Fund, and revenue from State Gas Tax, Measure T, Senate Bill 1 (SB1) & potential grant appropriations.

## **Name of Plan: *ADA Transition Plan (Funded in Fund 50)***

### **Type of Planning Process**

A five-year guidance document focused on improving the accessibility of facilities and pedestrian rights-of-way within Town limits.

### **Description of Planning Process**

A detailed outline of the methods to be used to make facilities accessible by planning cost level estimates.

### **Budget Impact**

Predictable funding/reserve levels, long-term financial planning.

## Name of Plan: *General Plan*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
A twenty-year document that outlines future development and incorporates elements including: Land Use, Circulation, Housing, Conservation, Open Space, Noise and Safety.	Comprised of elements that provide a comprehensive slate of townwide policies and goals for development including housing and circulation. The General Plan influences the regulation in the Municipal Code, particularly the zoning and design ordinances.	Stability of General Fund.

## Name of Plan: *Climate Action Plan*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
Strategy to achieve emission reductions that will align local levels to levels consistent with State goals to reduce greenhouse gas emissions to 1990 levels by 2020 and 40 percent below 1990 levels by 2030.	Compiles existing and potential strategies (i.e., actions, projects and programs) that the Town's government and the community can use to address climate change.	Stability of General Fund revenues and capital reserves to comply with General Plan provisions.

## Influence of Planning Processes on Water and Wastewater Enterprise Funds

### Name of Plan: *Utility Rate Plan*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
Five-year plan to fund capital projects and long-term financial stability of Enterprise Funds.	Forecast of revenues, expenses, service levels and personnel.	Allows for priority allocation of resources & expense control.



# Key Budget Parameters and Assumptions

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

During the budget development process, revenue projections and expenditure estimates evolve. The information below outlines original budget assumptions as well as the changes made for major General Fund revenues, major General Fund expenditures, and Capital Project expenditures.

## Major General Fund Revenues

The Town's revenues are comprised of a variety of revenue sources; however, three main sources comprise 88% of total revenues. The three main revenue sources are:

- Transient Occupancy Tax
- Sales Tax
- Property Tax

These revenues are discussed in more detail below. The Town tracks major revenue sources on a monthly basis and uses trend analysis and other relevant information to project budget revenues.

### Transient Occupancy Tax (TOT) Revenue

- o \$8,785,600 estimated for Fiscal Year 2024/2025.
- o \$9,049,200 estimated for Fiscal Year 2025/2026. This assumes a 3% increase over Fiscal Year 2024/2025.
- o TOT represents 59% of expected General Fund revenue.

### Sales Tax Revenues

- o \$1,737,000 estimated for Fiscal Year 2024/2025.
- o \$1,788,000 estimated for Fiscal Year 2025/2026.
- o Sales Tax represents 12% of expected General Fund revenue.
- o Final revenue projection is slightly less than original projections presented in February, based on updated forecast data provided to the Town by HdL Companies, the Town's sales tax auditing firm, in April.

### Property Tax Revenue

- o \$2,679,300 estimated for Fiscal Year 2024/2025.
- o \$2,733,100 estimated for Fiscal Year 2025/2026.
- o Property Tax represents 18% of expected General Fund revenue.

## Major General Fund Expenditures

### Law Enforcement Services

- o \$1,374,552 budgeted for Fiscal Year 2024/2025. This is an 8.14% increase over prior year costs.
- o \$1,491,389 budgeted for Fiscal Year 2024/2025. This is an 8.5% increase over prior year costs.
- o These amounts are stipulated in the new four year agreement that was approved in May 2024.

### **Fire & Emergency Medical Services - \$1,420,000**

- o \$1,759,976 budgeted for Fiscal Year 2024/2025 per the current agreement.
- o \$1,935,974 budgeted for Fiscal Year 2025/2026. This assumes a 10% increase over Fiscal Year 2024/2025.
- o Estimated cost for service provided by CAL FIRE/Napa County Fire are slightly offset by a County Fire Property Tax Credit.

### **Salary & Benefits**

- o 2.8% Cost-of-Living Adjustment (COLA) for full-time salaries per the current Memorandum of Understanding (MOU).
- o 10% increase estimated for medical benefit payments.
- o California Public Employees Retirement System (CalPERS) costs of \$501,884 for Normal Contributions and \$430,036 for the ~~PERA~~ Funded Actuarially Accrued Liability (UAAL). The total of the two costs combined is \$931,920.
- o Discretionary contributions to the Other Post-Employment Benefits (OPEB) Trust at a level of 2% of projected salaries for a total of ~~\$87,481~~ \$87,481 Fiscal Year 2024/2025 and \$92,698 in Fiscal Year 2025/2026.
- o Discretionary contributions to the Pension Rate Stabilization Plan (PRSP) trust at a level of 5% of projected salaries for a total of ~~\$218,616~~ \$218,616 Fiscal Year 2024/2025 and \$231,735 in Fiscal Year 2025/2026.

## **Changes to Proposed Budget as a result of Budget Workshops and Discussion with Town Council**

During the Budget Workshops the Town Council directed staff to complete the following changes to the Proposed Budget:

- **Increase expenditure for Elections to include translation of candidate statements.**
  - Staff increased the amount of the Elections budget in the Town Clerk & Communications Department (01-1110-4270) by \$4,200.
- **Added a \$20,000 budget to be used for the Town's 60th anniversary celebration in 2025.**
  - Staff added the budget for Community Promotions 60th Anniversary Celebration 01-1015-4935.
- **Removed Forester Lane ADA Improvements Project from Fiscal Year 2024/2025.**
  - This project was re-scheduled for Fiscal Year 2026/2027 once the Mobility Plan has been completed.
- **Reduced Utility Undergrounding Project costs from \$200,000 to \$45,000 in Fiscal Year 2024/2025.**
  - This will allow for engineering and design to begin, while pushing remaining project costs to Fiscal Year 2026/2027.

## **Capital Projects Fund Expenditures**

### **Capital Projects Fund (50)**

- o \$1,568,540 in planned expenditures for Fiscal Year 2024/2025.
- o \$ 358,000 in planned expenditures for Fiscal Year 2025/2026.
- o The General Fund will contribute a total of \$1,050,000 in this two-year budget to support current and future projects, as well as provide matching funds that maybe required for certain grants.

### **Water Utility Capital Improvements Fund (60).**

- o \$831,500 in planned expenditures for Fiscal Year 2024/2025.
- o \$789,000 in planned project expenditures for Fiscal Year 2025/2026.
- o In addition to transfers in from Water Utility Operating Fund 61, this fund will receive a total of \$725,000 in funding over the two-year budget from the Utility Enterprise Capital Projects Restricted Fund 06.

### **Wastewater Treatment Capital Improvement Funds (63)**

- o \$5,083,661 in planned expenditures for Fiscal Year 2024/2025.
- o \$1,164,160 in planned project expenditures for Fiscal Year 2025/2026.
- o In addition to transfers in from the Wastewater Utility Operating fund 62, other funding sources include a Low Interest USDA Loan for the Wastewater Reclamation Facility Office Modernization project and an insurance reimbursement for the Emergency Recycled Water Transmission Main Repair project.

**Wastewater Collection Capital Improvement Fund (64)**

- o \$325,500 in planned expenditures for Fiscal Year 2024/2025.
- o \$341,000 in planned project expenditures for Fiscal Year 2025/2026.
- o This fund will receive a total of \$225,000 of transfers in from the Wastewater Utility Operating Fund 62 in this two-year budget.

**Facility Repair and Replacement Fund (81)**

- o \$160,000 in planned expenditures for Fiscal Year 2024/2025.
- o \$325,500 in planned project expenditures for Fiscal Year 2025/2026.
- o General Fund will contribute \$50,000 to Fund 81 to support current and future planned projects.

**Fleet, Tools, and Equipment Repair and Replacement Fund (82)**

- o \$265,307 in planned expenditures for Fiscal Year 2024/2025.
- o \$60,000 in planned project expenditures for Fiscal Year 2025/2026.
- o General Fund will contribute \$100,000 to Fund 82 to support current and future planned projects.

**General Fund Reserve at level approved by Town Council Policy:**

General Fund Reserve -

- \$4,935,729 in Fiscal Year 2024/2025.
- \$ 4,960,729 in Fiscal Year 2025/2026.

*This fund meets and exceeds the minimum 35% of General Fund expenditures as set by the Fund Balance Policy, in both fiscal years of the biennial budget.*

**General Fund Allocations:**

Assigned for Budget & Legal Contingencies –

- \$657,793 in Fiscal Year 2024/2025
- \$692,287 in Fiscal Year 2025/2026

*(minimum 5% of General Fund expenditures)*

Assigned for Leave Buy-Out – \$160,000

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

Workers Compensation Self Insured Retention – \$20,000

# General Fund Overview

## Fiscal Years 2024/2025 & 2025/2026 General Fund Summary

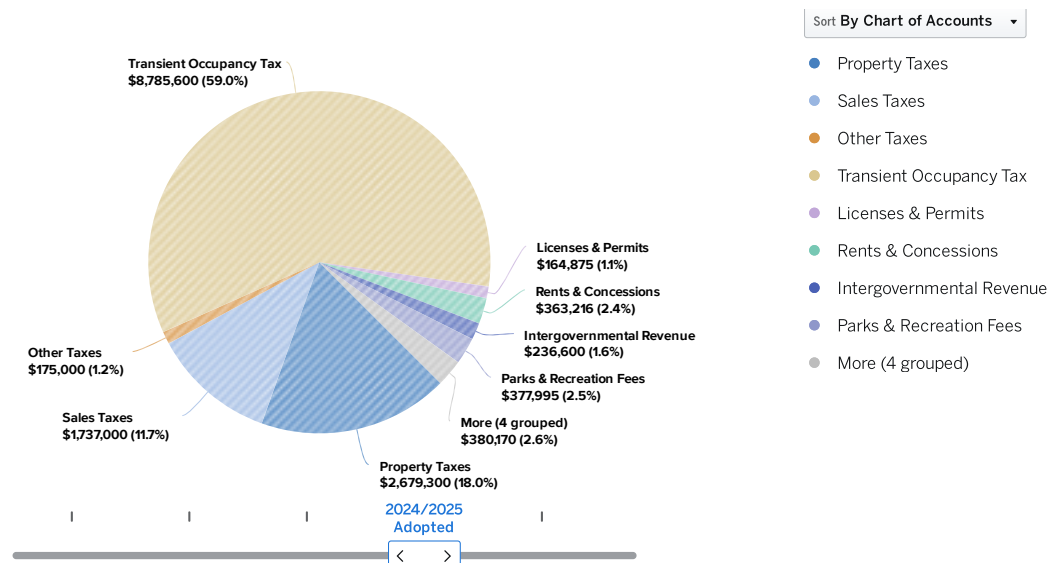
### General Fund Summary

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
BEGINNING FUND BALANCE	5,823,596	10,332,980	6,130,543	8,309,066	1,537,129	1,552,568
Total Revenue	15,431,364	14,843,782	13,455,322	13,861,266	14,899,756	15,276,920
Total Expenditures	8,088,027	9,749,259	11,473,343	11,915,761	13,155,860	13,845,735
Revenue Less Expenditures (before transfers)	7,343,338	5,094,523	1,981,979	1,945,505	1,743,896	1,431,185
Total Transfers	-2,833,954	-7,118,437	-1,737,742	-8,717,442	-1,728,457	-1,374,018
Excess (Deficiency) After Transfers	4,509,384	-2,023,914	244,237	-6,771,937	15,439	57,167
Ending Fund Balance	10,332,980	8,309,066	6,374,780	1,537,129	1,552,568	1,609,735

The following information focuses on Fiscal Year 2024/2025 of the biennial budget.

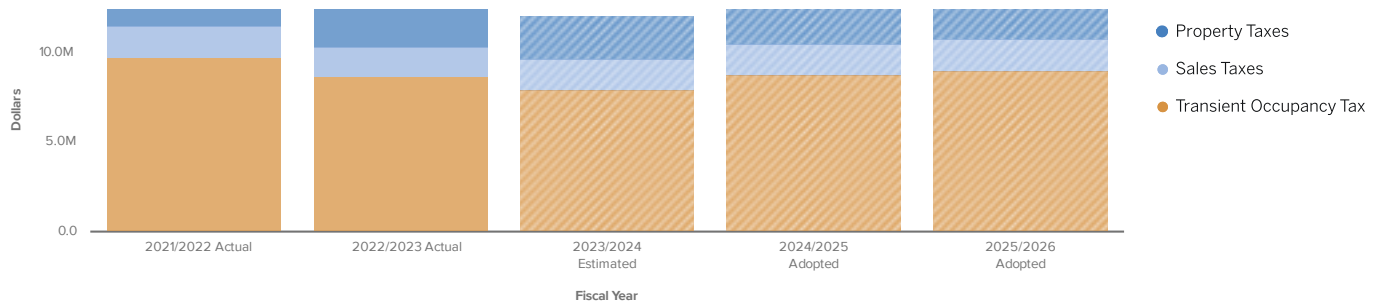
## FY 2024/2025 General Fund Revenues - \$14.9M

Visualization



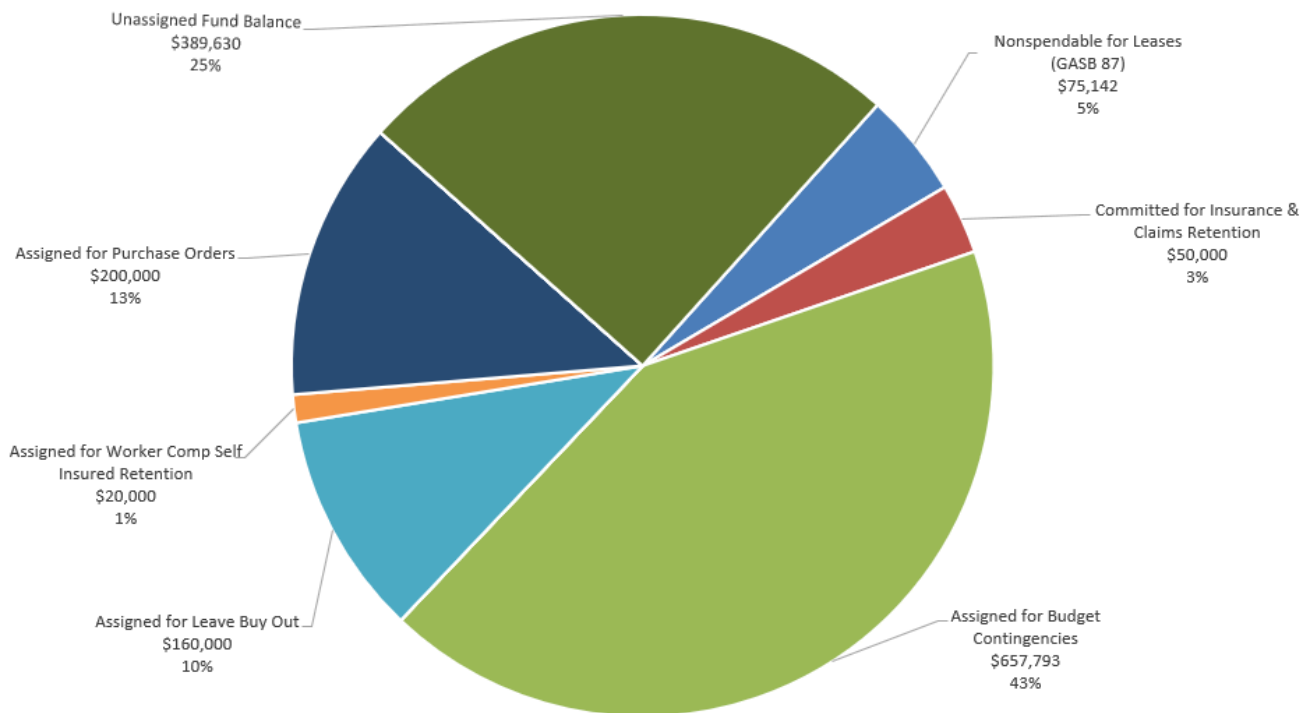
## Primary Revenue History.

### Property Tax, Sales Tax, and Transient Occupancy Tax



## FY 2024/2025 General Fund

### Fund Balance Allocations \$1.5M

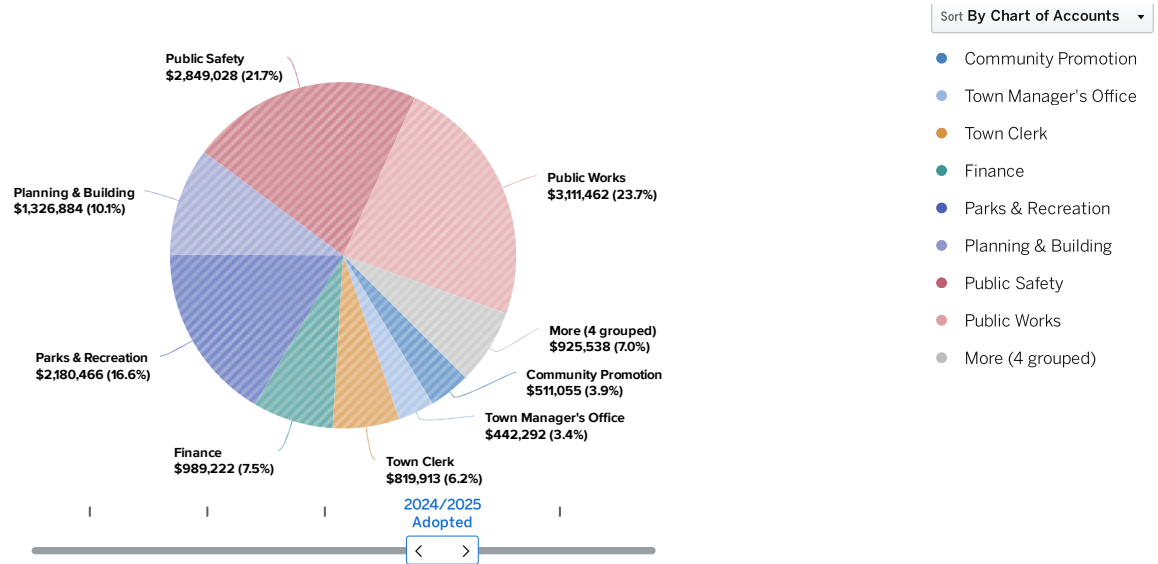




## FY 2024/2025 General Fund Expenditures - \$13.1M

*(Excludes Transfers Out)*

Visualization



## Fiscal Year 2024/2025 & 2025/2026

### General Fund Expenditure Summary by Category

*(Includes Transfers Out)*

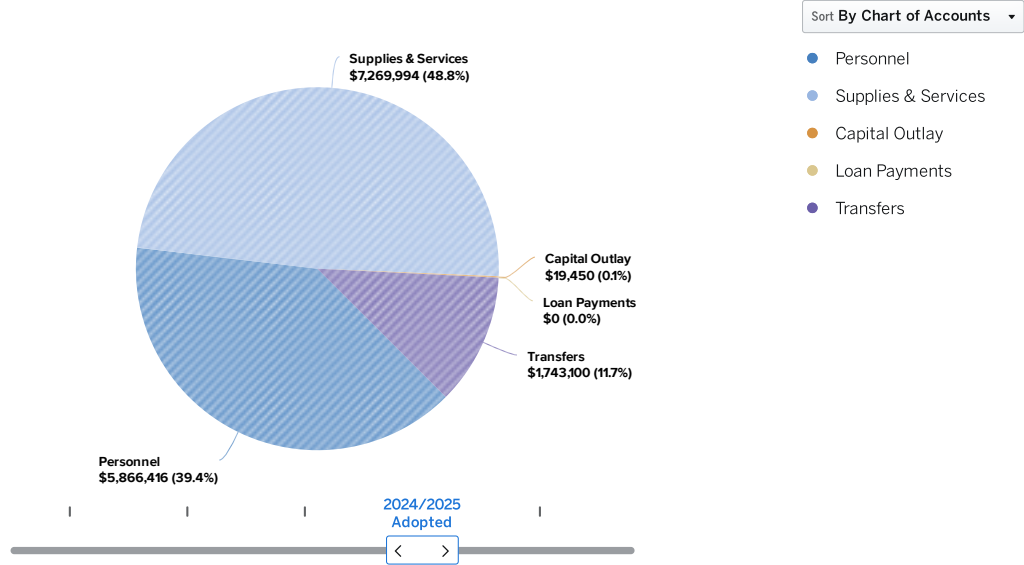
Data

Collapse All	2021/2022 Actual	2022/2023 Actual	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Personnel	3,958,635	4,995,847	5,528,820	5,866,416	6,235,320
▶ Salaries	2,776,015	3,356,708	3,654,898	3,729,595	3,924,733
▶ Benefits	671,807	788,246	989,536	1,203,842	1,277,837
▶ PERS Employer Rate/Pension Expense	262,000	285,873	351,167	362,504	380,774
▶ Allocations - Wkrs Comp, Liab, OPEB	248,813	565,019	533,218	570,475	651,976
▼ Supplies & Services	4,101,763	4,733,569	6,499,772	7,269,994	7,589,966
▶ Supplies & Services	1,607,213	1,892,063	2,509,092	2,918,881	2,950,732
▶ Contract Services	2,494,549	2,841,506	3,990,679	4,351,113	4,639,234
▶ Capital Outlay	6,961	9,513	25,700	19,450	20,449
▶ Loan Payments	20,669	10,334	0	0	0
▶ Transfers	2,850,296	7,132,933	8,730,775	1,743,100	1,389,100
Total	10,938,323	16,882,196	20,785,066	14,898,960	15,234,835

## General Fund Expenditure Summary by Category

### Fiscal Year 2024/2025

Visualization



## General Fund Expenditures by Category and Department

### Town of Yountville GENERAL FUND Department Expenditures by Category

		2021/2022	2022/2023	2023/2024		2024/2025	2025/2026
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	ADOPTED
<b>PERSONNEL</b>							
<b>Salaries</b>							
1001	Town Council/Mayor	45,561	46,979	46,621	46,621	52,675	57,000
1101	Town Manager' Office	252,702	333,768	335,304	335,304	222,264	235,576
1102	Finance	256,999	328,799	333,815	333,815	376,823	399,647
1110	Town Clerk	199,727	229,629	281,797	281,797	368,333	386,994
2115	Planning & Building	409,870	528,879	548,815	554,365	573,369	619,518
<b>Public Works</b>							
4301	Administration/Engineer	385,053	457,077	490,485	490,385	499,606	521,000
4305	Street Maintenance	137,623	153,222	157,917	157,917	141,115	135,274
4320	Park Maintenance	241,313	265,638	289,270	289,270	364,271	378,662
4325	Government Buildings	177,029	201,733	209,518	209,518	208,677	207,086
<b>Parks &amp; Recreation</b>							
5405	Administration	239,885	284,672	292,941	292,941	375,419	401,010
5406	Day Camp	95,804	146,693	132,231	148,431	153,925	161,859
5408	Community Center Operations	95,586	105,960	107,167	107,167	124,928	131,334
5409	After School	14,054	-	-	-	-	-
5410	Leisure Programs	123,260	145,110	145,309	145,309	126,426	136,113
5412	Sports Programs	29,576	42,086	36,867	36,867	34,108	36,600
5413	Community Events	63,542	70,137	79,687	79,687	68,580	74,285
5415	Yountville Arts Program	8,431	16,325	25,527	25,527	39,076	42,775
<b>Total Salaries</b>		<b>2,776,015</b>	<b>3,356,707</b>	<b>3,513,271</b>	<b>3,534,921</b>	<b>3,729,595</b>	<b>3,924,733</b>

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	2025/2026
Benefits		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	ADOPTED
1001	Town Council/Mayor	29,547	40,256	85,611	85,611	98,034	103,209
1101	Town Manager' Office	87,814	113,237	133,952	139,692	102,967	109,768
1102	Finance	84,558	105,370	120,986	116,519	160,666	171,837
1110	Town Clerk	58,395	55,371	82,771	82,376	146,740	154,017
2115	Planning & Building	127,098	135,775	197,685	195,997	216,626	235,945
Public Works							
4301	Administration/Engineer	108,004	129,123	161,869	159,709	158,349	166,643
4305	Street Maintenance	60,412	68,270	80,194	80,194	71,579	70,700
4320	Park Maintenance	84,291	89,528	116,279	116,279	158,549	165,798
4325	Government Buildings	59,357	67,360	76,564	76,564	75,700	74,372
Parks & Recreation							
5405	Administration	89,183	106,848	123,052	121,679	166,930	181,767
5406	Day Camp	17,191	23,993	24,395	24,395	28,201	30,246
5408	Community Center Operations	31,020	32,057	35,977	35,582	40,780	40,775
5409	After School	4,648	-	-	-	-	-
5410	Leisure Programs	56,266	64,033	70,863	61,834	62,137	67,526
5412	Sports Programs	8,357	12,234	9,780	9,780	10,400	11,083
5413	Community Events	25,339	26,592	30,560	28,967	41,205	44,894
5415	Yountville Arts Program	2,325	4,074	2,919	2,919	27,483	30,031
Total Benefits		933,805	1,074,121	1,353,457	1,338,097	1,566,346	1,658,611
Allocations - Workers Comp, Liability, OPEB, PRSP							
1001	Town Council/Mayor	4,534	4,695	4,626	4,210	4,654	5,585
1101	Town Manager' Office	28,276	59,065	57,994	53,673	38,476	44,032
1102	Finance	22,661	55,812	53,144	50,304	58,328	66,712
1110	Town Clerk	12,995	42,795	44,865	43,771	55,690	63,386
2115	Planning & Building	43,518	80,551	88,583	83,919	91,839	105,666
Public Works							
4301	Administration/Engineer	36,491	93,799	80,830	76,646	89,343	101,872
4305	Street Maintenance	12,496	28,186	24,564	23,271	23,875	26,662
4320	Park Maintenance	19,859	43,845	39,031	36,962	51,440	58,797
4325	Government Buildings	16,522	36,804	33,555	31,733	35,427	39,611
Parks & Recreation							
5405	Administration	21,705	50,558	48,762	46,159	62,300	71,427
5406	Day Camp	3,318	8,152	7,072	6,706	7,712	8,922
5408	Community Center Operations	7,993	17,790	15,211	14,397	15,883	18,105
5409	After School	1,166	-	-	-	-	-
5410	Leisure Programs	9,354	22,700	18,953	18,428	16,855	19,560
5412	Sports Programs	1,647	5,337	4,273	3,588	3,122	3,615
5413	Community Events	5,667	12,885	10,637	10,081	9,900	11,494
5415	Yountville Arts Program	611	2,047	1,117	1,059	5,631	6,530
Total Allocations		248,813	565,021	533,217	504,907	570,475	651,976
Total Personnel		\$ 3,958,633	\$ 4,995,849	\$ 5,399,945	\$ 5,377,925	\$ 5,866,416	\$ 6,235,320
Supplies & Services							
1010	Non-Departmental	59,105	47,541	128,700	106,750	145,000	149,350
1015	Community Promotion	330,469	351,745	473,425	473,425	495,705	485,756
1001	Town Council/Mayor	15,669	59,213	90,000	89,564	90,325	95,450
1101	Town Manager' Office	72,736	91,526	105,076	115,076	78,585	83,165
1102	Finance	79,819	93,689	145,770	153,195	187,330	150,750
1103	Risk	6,769	16,621	40,050	40,050	39,350	39,350
1105	Attorney	-	-	1,000	1,000	1,000	1,000
1110	Town Clerk	32,888	81,782	76,240	102,240	151,650	109,845
2115	Planning & Building	178,663	157,545	187,080	187,080	210,450	210,590
3200	Law Enforcement	-	-	500	500	500	500
Public Works							
4301	Administration/Engineer	76,006	62,657	143,899	143,899	149,160	149,280
4305	Street Maintenance	74,547	79,733	105,375	105,375	103,800	120,965
4320	Park Maintenance	176,829	217,604	225,485	225,485	344,980	375,768
4325	Government Buildings	139,803	193,640	193,140	216,280	325,521	357,029
Parks & Recreation							
5405	Administration	54,560	80,495	88,720	94,720	100,955	104,371
5406	Day Camp	13,322	22,773	24,705	24,705	29,850	31,420
5408	Community Center Operations	112,943	135,086	145,825	145,825	148,790	155,390
5409	After School	1,300	-	-	-	-	-
5410	Leisure Programs	62,293	68,490	93,920	93,920	147,050	153,373
5412	Sports Programs	5,043	9,357	8,980	8,980	11,490	12,090
5413	Community Events	26,457	38,964	51,380	51,380	63,660	66,705
5415	Yountville Arts Program	87,994	83,597	72,210	85,010	93,730	98,585
Total Supplies & Services		1,607,215	1,892,058	2,401,480	2,464,459	2,918,881	2,950,732

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	2025/2026
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	ADOPTED
<b>Contract Services</b>							
1010	Non-Departmental	99,230	123,483	125,000	142,450	153,000	155,000
1015	Community Promotion	-	-	350	350	15,350	15,350
1102	Finance	65,850	87,053	154,125	154,125	206,075	194,025
1103	Risk Management	15,011	13,385	31,100	31,100	41,500	41,500
1105	Attorney	173,429	255,916	225,000	350,000	300,000	325,000
1110	Town Clerk	89,818	73,024	122,250	121,250	97,500	92,500
2115	Planning & Building	168,851	126,276	188,000	378,010	234,600	194,600
3200	Law Enforcement	1,194,799	1,232,373	1,271,120	1,271,120	1,374,552	1,491,389
3201	Fire	457,579	625,659	1,148,000	1,148,000	1,473,976	1,640,974
Public Works		-					
4301	Administration/Engineer	3,784	1,625	10,000	10,000	10,000	10,000
4305	Street Maintenance	60,808	58,914	88,500	88,500	111,750	126,050
4320	Park Maintenance	32,598	20,890	50,000	120,000	55,000	60,550
4325	Government Buildings	55,178	71,944	92,052	92,052	115,370	118,396
Parks & Recreation		-					
5405	Administration	6,166	30,188	2,500	2,500	2,500	2,700
5406	Day Camp	1,400	19,349	27,050	27,050	25,220	28,587
5408	Community Center Operations	40,466	46,283	47,170	47,170	55,700	56,890
5409	After School	-	-	-	-	-	-
5410	Leisure Programs	5,044	13,376	16,500	16,500	16,970	20,473
5412	Sports Programs	-	-	-	-	-	-
5413	Community Events	13,555	35,111	34,700	34,700	49,850	52,440
5415	Yountville Arts Program	10,983	6,656	12,800	12,800	12,200	12,810
Total Contract Services		2,494,549	2,841,505	3,646,217	4,047,677	4,351,113	4,639,234
<b>Total Supplies &amp; Services</b>		<b>4,101,764</b>	<b>4,733,563</b>	<b>6,047,697</b>	<b>6,512,136</b>	<b>7,269,994</b>	<b>7,589,966</b>
<b>CAPITAL OUTLAY</b>							
1101	Town Manager' Office	1,553	-	-	-	-	-
Public Works		-					
4305	Street Maintenance	956	-	3,000	3,000	4,000	4,000
4320	Park Maintenance	3,497	4,813	9,950	9,950	9,950	9,950
4325	Government Buildings	956	-	3,000	3,000	4,000	3,999
Parks & Recreation		-					
5405	Administration	-	4,700	-	-	1,500	2,500
5408	Community Center Operations	-	-	9,750	9,750	-	-
<b>Total Capital Outlay</b>		<b>6,962</b>	<b>9,513</b>	<b>25,700</b>	<b>25,700</b>	<b>19,450</b>	<b>20,449</b>
<b>LOAN PAYMENTS</b>							
Public Works							
4325	Government Buildings	20,669	10,334	-	-	-	-
<b>Total Loan Payments</b>		<b>\$ 20,669</b>	<b>\$ 10,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,088,028</b>	<b>\$ 9,749,259</b>	<b>\$ 11,473,342</b>	<b>\$ 11,915,761</b>	<b>\$ 13,155,860</b>	<b>\$ 13,845,735</b>

## Additional Fund Summaries

### All Funds Department Expenditure Summary

Town of Yountville ALL FUNDS Department Expenditure Summary						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>General Fund (01)</b>						
Town Council/Mayor	95,311	151,143	226,858	226,006	245,688	261,244
Non-Departmental	158,335	171,024	253,700	249,200	298,000	304,350
Community Promotion	330,469	351,745	473,775	473,775	511,055	501,106
Town Manager' Office	443,081	597,596	632,326	643,745	442,292	472,541
Finance	509,887	670,723	807,840	807,958	989,222	982,971
Risk Management	21,780	30,006	71,150	71,150	80,850	80,850
Attorney	173,429	255,916	226,000	351,000	301,000	326,000
Town Clerk	393,823	482,601	607,923	631,434	819,913	806,742
Planning & Building	928,000	1,029,026	1,210,163	1,399,371	1,326,884	1,366,319
Law Enforcement	1,194,799	1,232,373	1,271,620	1,271,620	1,375,052	1,491,889
Fire	457,579	625,659	1,148,000	1,148,000	1,473,976	1,640,974
Public Works	1,984,081	2,356,739	2,684,477	2,765,989	3,111,462	3,282,464
Parks & Recreation	1,397,454	1,794,708	1,859,510	1,876,513	2,180,466	2,328,285
<b>Total General Fund (01)</b>	<b>\$ 8,088,028</b>	<b>\$ 9,749,259</b>	<b>\$ 11,473,342</b>	<b>\$ 11,915,761</b>	<b>\$ 13,155,868</b>	<b>\$ 13,845,743</b>
<b>Clearing Funds and Reserve Funds</b>						
OPEB - Other Post Employee Benefits (02)	386,853	484,334	304,095	342,095	377,023	413,543
PERS Unfunded Actuarially Accrued Liab Fund (03)	649,536	1,321,222	620,603	620,603	638,751	715,617
Emergency Reserve Fund (04)	-	-	-	-	-	-
Revenue Stabilization Reserve Fund (05)	-	-	-	-	-	-
Utility Enterprise Capital Projects Reserve Fund (06)	-	-	-	-	-	-
General Reserve Fund (07)	-	-	-	-	-	-
<b>Total Clearing and Reserve Funds</b>	<b>\$ 1,036,389</b>	<b>\$ 1,805,556</b>	<b>\$ 924,698</b>	<b>\$ 962,698</b>	<b>\$ 1,015,774</b>	<b>\$ 1,129,160</b>

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>Special Revenue Funds</b>						
Gas Tax Fund (20)	56,172	5,804	87,000	136,828	90,000	93,000
Public Education & Govmnt TV (21)	18,873	25,810	5,000	5,000	5,000	5,000
Public Art Program Fee Fund (23)	28,030	29,499	22,500	34,631	35,800	29,895
Housing Grant Fund (24)	46,797	35,041	100,000	50,000	100,000	100,000
Measure T Transportation Imp (25)	532,705	354,279	525,000	534,990	550,000	560,000
SB1, 2017 Road Repair Act (26)	17,815	-	67,000	79,600	68,000	69,000
Measure T Equivalent (MTE) (27)	-	-	-	-	-	-
Fire Services (28)	-	-	-	-	-	-
Upper Valley Disposal Service Franchise Fees (29)	-	3,571	6,500	6,500	81,500	81,500
CASp Certification & Training Fund (30)	-	-	-	-	-	-
Civic Facilities Impact Fee (41)	-	-	-	-	-	-
Drainage Impact Fee (42)	-	-	-	-	-	-
Parks Impact Fee (43)	-	-	-	-	-	-
Public Safety Impact Fee (44)	-	-	-	-	-	-
Traffic Facilities Impact Fee (45)	-	-	-	-	-	-
Utility Underground Impact Fee (46)	-	-	-	-	-	-
Community Projects Impact Fee (47)	-	-	-	-	-	-
Housing Opportunity Fund (70)	63,000	64,200	73,700	73,700	76,100	78,600
Measure S, Affordable & Workforce Hsg (71)	344,477	-	100,000	-	300,000	300,000
Measure A Maintenance Fund (75)	-	-	175,000	175,000	80,000	80,000
Tallent Lane Benefit District (95)	-	-	-	-	-	-
Mesa Ct Drainage Benefit Dist (96)	-	-	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 1,107,869</b>	<b>\$ 518,204</b>	<b>\$ 1,161,700</b>	<b>\$ 1,096,249</b>	<b>\$ 1,386,400</b>	<b>\$ 1,396,995</b>

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>Debt Service Funds</b>						
2017 Lease Revenue Bond (54)	544,294	544,669	544,293	544,293	543,168	546,168
2020 Direct Placement Financing (55)	349,094	351,805	352,427	352,427	352,948	348,370
<b>Total Debt Service Funds</b>	<b>\$ 893,388</b>	<b>\$ 896,474</b>	<b>\$ 896,720</b>	<b>\$ 896,720</b>	<b>\$ 896,116</b>	<b>\$ 894,538</b>

<b>Capital Projects Fund (50)</b>						
Administration	-	-	10,000	5,000	10,000	10,000
Civic Facilities	-	148,330	225,000	11,607,305	718,000	100,000
Community Projects	105,726	148,157	544,100	420,560	215,040	134,000
Drainage & Flood Control Projects	-	5,248	20,500	10,000	21,500	23,000
Parks & Recreation Projects	177,778	-	830,000	443,234	170,000	-
Streets & Transportation Projects	149,872	9,981	537,000	137,000	434,000	91,000
<b>Total Capital Projects Fund (50)</b>	<b>\$ 433,376</b>	<b>\$ 311,716</b>	<b>\$ 2,166,600</b>	<b>\$ 12,623,099</b>	<b>\$ 1,568,540</b>	<b>\$ 358,000</b>

<b>Other Capital Projects Funds</b>						
Facilities Repair/Replacement (81)	-	304,399	385,000	369,733	160,000	325,250
Fleet, Tools, Equip Repair/Replc (82)	-	-	190,000	103,596	265,307	60,000
<b>Total Other Capital Projects Funds</b>	<b>\$ -</b>	<b>\$ 304,399</b>	<b>\$ 575,000</b>	<b>\$ 473,329</b>	<b>\$ 425,307</b>	<b>\$ 385,250</b>

<b>Water Operating Fund (61)</b>						
Administration	1,335,809	1,381,789	1,834,514	1,840,821	1,905,415	1,970,183
<b>Total Water Operating Fund (61)</b>	<b>\$ 1,335,809</b>	<b>\$ 1,381,789</b>	<b>\$ 1,834,514</b>	<b>\$ 1,840,821</b>	<b>\$ 1,905,415</b>	<b>\$ 1,970,183</b>

<b>Water Capital Fund (60)</b>						
Administration	80,851	101,409	95,000	95,000	98,000	100,000
Capital Projects	126,254	35,080	138,500	249,043	733,500	689,000
<b>Total Water Capital Fund (60)</b>	<b>\$ 207,105</b>	<b>\$ 136,489</b>	<b>\$ 233,500</b>	<b>\$ 344,043</b>	<b>\$ 831,500</b>	<b>\$ 789,000</b>

<b>Wastewater Operating Fund (62)</b>						
Administration	1,350,056	1,806,186	2,210,894	2,208,437	2,589,910	2,820,562
<b>Total Wastewater Operating Fund (62)</b>	<b>\$ 1,350,056</b>	<b>\$ 1,806,186</b>	<b>\$ 2,210,894</b>	<b>\$ 2,208,437</b>	<b>\$ 2,589,910</b>	<b>\$ 2,820,562</b>

<b>Wastewater Treatment Capital Fund (63)</b>						
Administration	241,359	233,802	265,000	265,000	270,000	275,000
Capital Projects	131,024	325,478	3,931,000	709,029	4,649,000	724,500
Debt Service	15,266	12,439	164,661	164,661	164,661	164,660
<b>Total Wastewater Treatment Capital Fund (63)</b>	<b>\$ 387,649</b>	<b>\$ 571,719</b>	<b>\$ 4,360,661</b>	<b>\$ 1,138,690</b>	<b>\$ 5,083,661</b>	<b>\$ 1,164,160</b>

**Wastewater Collection Capital Fund (64)**

Administration	69,795	73,066	72,000	72,000	72,000	72,000
Capital Projects	177,804	379,797	653,000	862,651	253,500	269,000
<b>Total Wastewater Collection Capital Fund (64)</b>	<b>\$ 247,599</b>	<b>\$ 452,863</b>	<b>\$ 725,000</b>	<b>\$ 934,651</b>	<b>\$ 325,500</b>	<b>\$ 341,000</b>

**Custodial Funds**

Tourism Improvement District (22)	1,488,061	1,392,897	1,218,917	1,369,668	1,633,557	1,466,068
<b>Total Custodial Funds</b>	<b>\$ 1,488,061</b>	<b>\$ 1,392,897</b>	<b>\$ 1,218,917</b>	<b>\$ 1,369,668</b>	<b>\$ 1,633,557</b>	<b>\$ 1,466,068</b>

<b>Total All Funds</b>	<b>\$ 16,575,329</b>	<b>\$ 19,327,551</b>	<b>\$ 27,781,546</b>	<b>\$ 35,804,166</b>	<b>\$ 30,817,540</b>	<b>\$ 26,560,651</b>
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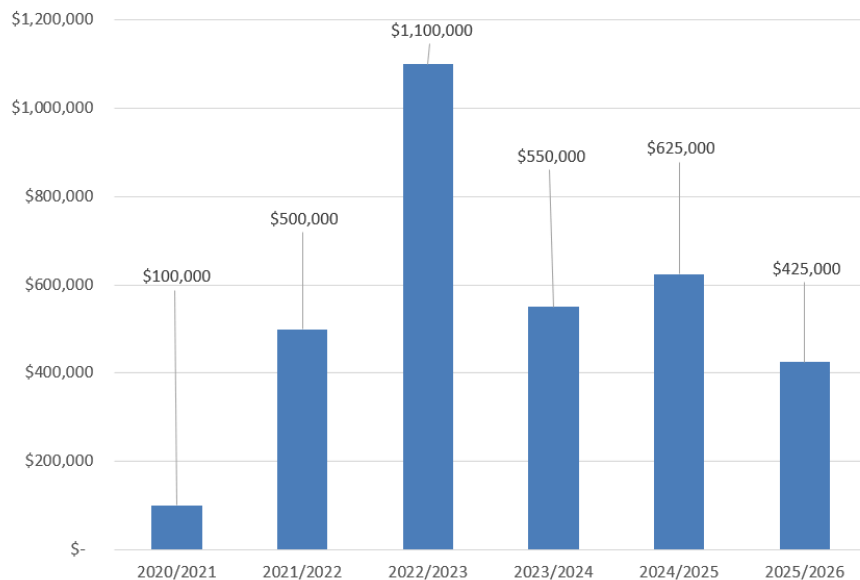
## Capital Projects Summary

Allocated as follows:

Civic Facilities (CF)	\$ 718,000.00
Community Projects (CP)	\$ 215,040.00
Drainage and Flood Control (DF)	\$ 21,500.00
Parks and Recreation (PK)	\$ 170,000.00
Streets and Transportation (ST)	\$ 434,000.00
<b>FY 2024/2025 Total*</b>	<b>\$ 1,568,540.00</b>

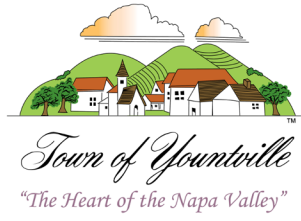
\*Includes \$10,000 contingency

General Fund Transfer to Capital Improvement Fund (50)  
6 Year History, Cumulative: \$3,300,000



## Water and Wastewater Funds

Visit the [Water](#) and [Wastewater](#) pages to learn more about the Utility Enterprise Funds.



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## **Organizational Information**

### **Principal Officials**

#### **Town Council**

**Majorie "Margie" Mohler, Mayor**

**Hillery Trippe, Vice Mayor**

**Eric Knight, Council Member**

**Robin McKee-Cant, Council Member**

**Pamela Reeves, Council Member**

#### **Town Administration**

**Brad Raulston, Town Manager**

**Gary Bell, Town Attorney**

**John Feron, Public Works Director**

**Samantha Holland, Parks & Recreation Director**

**Celia King, Administrative Services Director**

**Irene Borba, Planning & Building Director**

**Hilary Gaede, Communications Director/Town Clerk**

**Rosalba Ramirez, Deputy Public Works Director**

# Board, Committee & Commission Members

(As of May 2024)

## TOWN OF YOUNTVILLE BOARD, COMMITTEE & COMMISSION MEMBERS

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

### Zoning & Design Review Board (ZDRB) – Three-Year Terms of Office Meets Second Tuesday Monthly at 5:30 p.m. in Town Council Chambers

Member	Term Starts	Term Expires
Steven Miller (Chair)	July 20, 2021	July 19, 2024
Thomas Henthorne	July 20, 2021	July 19, 2024
Kimberly Cook	July 20, 2022	July 19, 2025
Kenneth Deposki	July 20, 2022	July 19, 2025
Michael Zagorsek (Vice Chair)	July 20, 2022	July 19, 2025

### Parks & Recreation Advisory Commission – Two Year Terms of Office Meets (January, March, May, July, September, and November) on Thursday at 6:00 p.m. in Town Council Chambers

Member	Term Starts	Term Expires
Alan Tenschler (Chair)	January 21, 2024	January 20, 2026
Myrna David	January 21, 2024	January 20, 2026
Loreen Ruegg	January 21, 2024	January 20, 2026
Vincent Courtney (Vice Chair)	January 21, 2024	January 20, 2026
David Damico	January 21, 2023	January 20, 2025
VACANT (High School Rep)	January 21, YEAR	January 20, YEAR

### Yountville Arts Commission – Two-Year Terms of Office Currently Meets First Monday Monthly at 4:00 p.m. in Town Council Chambers

Member	Term Starts	Term Expires
Judy Meredith	July 21, 2023	July 20, 2025
Marita Dorenbecher	July 21, 2023	July 20, 2025
Cynthia Kapjian (Vice Chair)	July 21, 2023	July 20, 2025
Geoffrey Leigh	July 21, 2022	July 20, 2024
Noel Resnick	July 19, 2022	July 20, 2024
Ronda Schaer (Chair)	July 21, 2022	July 20, 2024
PJ Hudson	July 21, 2022	July 20, 2024

### Yountville Community Foundation – Two-Year Terms of Office Meets (March, July, September, and December) on Friday at 3:00 p.m. in Town Council Chambers

Member	Term Starts	Term Expires
Pamela Zeidell	August 2, 2022	August 1, 2024
Scott Owens	August 2, 2022	August 1, 2024
Majel Arnold	August 2, 2022	August 1, 2024
Sandra Fagan	August 2, 2023	August 1, 2025
Carol Fink	August 2, 2022	August 1, 2025
Cynthia Kapjian YAC Representative	August 2, 2022	August 1, 2024
Pending PRAC Representative	August 2, 2022	August 1, 2024

Pending Chamber Representative	August 2, 2023	August 1, 2025
VACANT Non-Profit Representative	August 2, 2023	August 1, 2025

**Affordable and Workforce Housing Oversight Committee (Measure S) – Two-Year Terms of Office Meets Annually in Town Council Chambers**

Member	Term Starts	Term Expires
Elisabeth Bertolucci Resident Category	October 2, 2022	October 1, 2024
Sandra Fagan Resident Category	October 2, 2022	October 1, 2024
Robert Stout Resident Category	October 2, 2023	October 1, 2025
Michael Minnillo Business Category	October 2, 2023	October 1, 2024
Alain Negueloua Yountville Lodge Category	October 2, 2023	October 1, 2025

**COUNTYWIDE BOARDS & COMMISSIONS – YOUNTVILLE REPRESENTATIVES**

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

Member	Term Starts	Term Expires
Majel Arnold	September 30, 2022	September 29, 2025

**Napa Valley Transportation Agency (NVT) - Citizen Advisory Committee**

Member	Term Starts	Term Expires
Vincent Courtney	October 2, 2023	October 1, 2025

**Napa County Library Commission**

Member	Term Starts	Term Expires
Myrna David	February 1, 2024	January 31, 2026

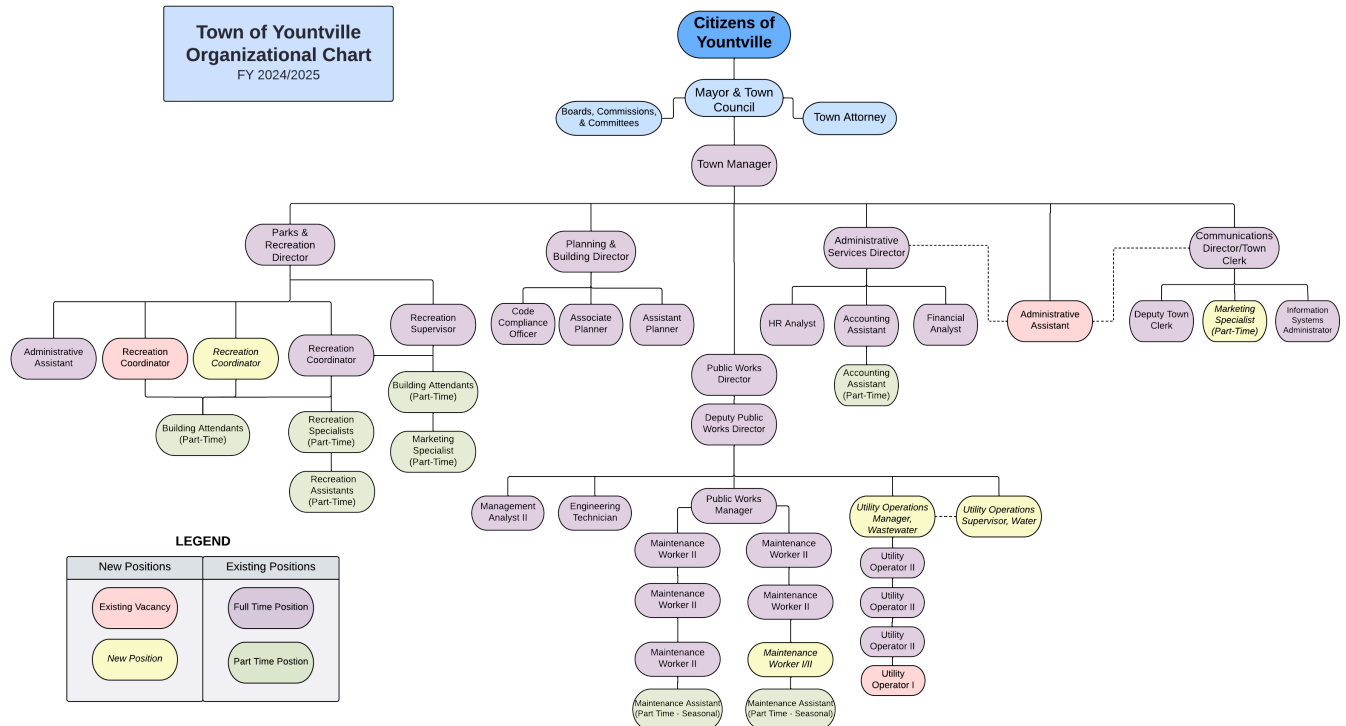
**Napa County Mosquito Abatement District**

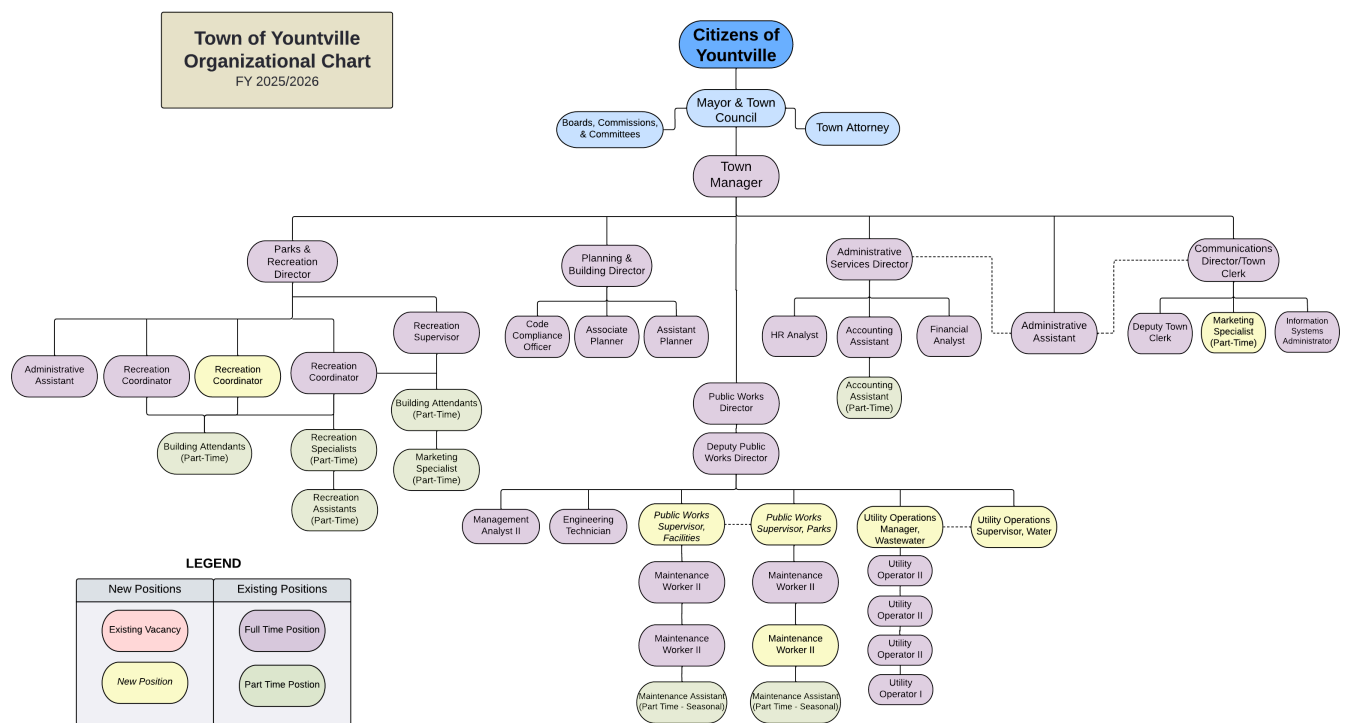
Member	Term Starts	Term Expires
VACANT	January 1, 2024	December 31, 2025



# Organizational Information

## Fiscal Year 2024/2025 and 2025/2026 Organizational Chart





## Service Delivery Summary

The Town of Yountville is a small but full-service community of 2,781 residents delivering a very broad, comprehensive and high-quality range of municipal services to its residents and visitors; the Town's Biennial Budget reflects permanent staffing of 36 full-time employees supplemented by seasonal and part-time staff.

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

### ***Contracted Services with other Public Agencies:***

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

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

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

### ***Contracts for Services with Vendors/Firms:***

- Janitorial services provided by private firm.

- Cable casting of Town Council, ZDRB and PRAC meetings, and Channel 28 programming support and administration by Napa Valley TV (non-profit).
- Street sweeping services under contract by a private firm.
- Electrical and street light maintenance services provided by local firms and Pacific Gas & Electric (PG&E).
- Large Tree removal and limb management provided by various tree removal companies.
- Street striping and painting provided by various companies.
- Specialty Recreation Class Instructors.
- Parks and Recreation Transportation Services.
- Contract to host on Town website the online filing of the Fair Political Practices Commission's Statements on Economic Interest (Form 700) and Campaign Statements.
- Contract to host on Town website the Yountville Municipal Code, Code Alerts, Master Fee Schedule, Town's Board and Commissions and online filing of applications.
- Contract for the Town's Records Management Program for a Trusted Electronic Content Management System for electronic and hard copy records.
- Street paving and improvement projects provided by low bid contractors.
- Contract with external auditing firm.
- Contract with actuarial firm to calculate OPEB liability.
- Sewer/Water main replacement/repairs provided by low bid contractors.
- Emergency water main and lateral repairs contracted to private firms on an on-call basis.
- Water meter calibration services under contract.
- Trash collection provided by Upper Valley Waste Disposal under the franchise agreement.
- Heating, Ventilation and Air Conditioning provided by the contractor.
- Comprehensive tree management program services by licensed arborist and tree service firm.
- Security services for Community Center events provided by a private security firm.
- Fire alarm services provided by private contractor.
- Contract from the Veteran's Home of California for water purchase.
- Contract with OpenGov for Town's Online Budget Book, Transparency Portal, and online building permit application process.

## Aggregate Department Personnel Allocations

### Aggregate Personnel Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
<b>Public Works</b>					
Engineering/Administration	2.92	3.226	3.22	3.27	3.17
Park Maintenance	2.575	2.631	2.575	3.375	3.125
Government Buildings	1.975	2.031	1.975	2.175	1.9
Street Maintenance	1.375	1.431	1.375	1.375	1.075
<b>PUBLIC WORKS TOTAL</b>	<b>8.845</b>	<b>9.317</b>	<b>9.145</b>	<b>10.195</b>	<b>9.27</b>
<b>Waste Water Utility Enterprise</b>					
Wastewater Treatment O&M	4.285	4.466	4.51	5.11	5.11
Wastewater Collection	1.485	1.666	1.71	1.66	1.66
<b>WASTE WATER UTILITY ENTERPRISE TOTAL</b>	<b>5.77</b>	<b>6.131</b>	<b>6.22</b>	<b>6.77</b>	<b>6.77</b>
<b>Parks &amp; Recreation</b>					
Admin & Services	1.47	1.666	1.76	2.27	2.27
Leisure Programs	1.17	1.276	1.12	1.2	1.2
Community Center	0.945	0.901	0.845	1.025	0.95
Community Events & Programs	0.78	0.78	0.73	0.75	0.75
Camp	0.47	0.526	0.57	0.65	0.65
Yountville Arts Programs	0.1	0.156	0.1	0.5	0.5
Sports Programs	0.2	0.306	0.25	0.23	0.23
After School	0.14	0	0	0	0
<b>PARKS &amp; RECREATION TOTAL</b>	<b>5.275</b>	<b>5.608</b>	<b>5.375</b>	<b>6.625</b>	<b>6.55</b>
<b>Planning &amp; Building</b>	<b>3.5</b>	<b>3.806</b>	<b>3.85</b>	<b>3.7</b>	<b>3.7</b>
<b>Water Utility Enterprise</b>					
Water Utility O&M	2.235	2.541	2.51	2.21	2.21
Water Purchases	0.3	0.356	0.3	0.3	0.3
<b>WATER UTILITY ENTERPRISE TOTAL</b>	<b>2.535</b>	<b>2.896</b>	<b>2.81</b>	<b>2.51</b>	<b>2.51</b>
<b>Town Clerk</b>	<b>2</b>	<b>2.056</b>	<b>2.2</b>	<b>2.45</b>	<b>2.45</b>
<b>Finance</b>	<b>1.825</b>	<b>1.881</b>	<b>1.925</b>	<b>2.375</b>	<b>2.375</b>
<b>Town Manager's Office</b>	<b>2.25</b>	<b>2.306</b>	<b>2.475</b>	<b>1.375</b>	<b>1.375</b>
<b>TOTAL</b>	<b>32</b>	<b>34</b>	<b>34</b>	<b>36</b>	<b>35</b>

## Town of Yountville Salary and Benefits Snapshot

### General Salary Information:

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

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

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

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

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

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

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

<b>Sick Leave Accrual:</b>	8 hours per month
<b>Holidays:</b>	12 Holidays per year
<b>Float Holidays:</b>	24 hours per FY
<b>Management Leave:</b>	80 hours per year depending on management position. 50% of total hours are eligible to be cashed out each FY end.
<b>Retirement and Deferrals:</b>	2% @ 55 formula for CalPERS for classic members, 2% @ 62 formula for new members, 2.7% @ 55 for employees hired prior to 1-1-11.
<b>Sick leave to Service Credit:</b>	All members eligible
<b>Employee Contribution:</b>	Employee contributes 8% PERS employee share for 2.7% @ 55 and 7% PERS employee share for 2% @ 55, 6.75% PERS employee share for 2% @ 62.
<b>Retiree Health Insurance:</b>	Retiree medical available and subject to Towns vesting schedule. Available upon request.
<b>Deferred Compensation Plan:</b>	Employees are eligible to enroll in 457 plans. Town will contribute up to 7% employee match.



# Total Salary and Benefit Costs by Department

## Fiscal Year 2024/2025

### \$7,647,466

Data

Collapse All		2024/2025 Adopted
▶ Town Manager's Office		351,996
▶ Town Clerk		550,832
▶ Finance		577,104
▶ Council & Mayor		153,563
▼ Parks & Recreation		1,384,587
Admin & Services		586,237
Camp		187,526
Community Center		175,525
Community Events & Programs		117,081
Leisure Programs		201,121
Sports Programs		46,569
Yountville Arts Programs		70,528
▶ Planning & Building		852,358
▼ Public Works		1,821,941
Engineering/Administration		721,377
Government Buildings		310,469
Park Maintenance		559,803
Street Maintenance		230,292
▼ Waste Water Utility Enterprise		1,359,861
Wastewater Collection		338,274
Wastewater Treatment O&M		1,021,587
▼ Water Utility Enterprise		595,224
Water Purchases		80,210
Water Utility O&M		515,014
Total		7,647,466

# Salary and Benefit Costs by Department

## Fiscal Year 2024/2025

### \$7,647,466

Broken down by

Departments\*

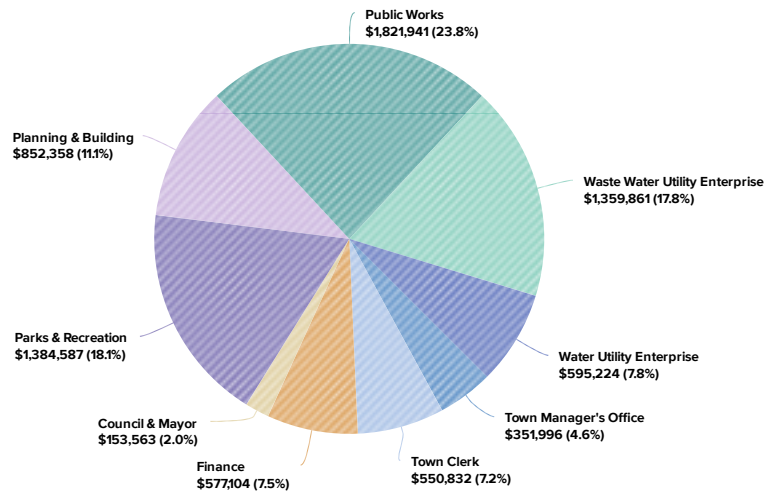
Expenses

Visualization



Sort By Chart of Accounts

- Town Manager's Office
- Town Clerk
- Finance
- Council & Mayor
- Parks & Recreation
- Planning & Building
- Public Works
- Waste Water Utility Enterpri...
- Water Utility Enterprise



**Town of Yountville  
Monthly Salary Schedule  
Effective July 1, 2024**

<b>Classification</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Accounting Assistant	5,185.06	5,445.55	5,715.85	5,998.46	6,298.25
Administrative Assistant I	4,918.21	5,164.14	5,422.32	5,693.45	5,978.12
Administrative Assistant II	5,693.45	5,978.12	6,277.04	6,590.89	6,920.41
Assistant Planner	7,260.03	7,624.33	8,005.54	8,405.81	8,826.11
Associate Planner	9,206.38	9,666.68	10,150.02	10,657.51	11,190.38
Code Compliance Officer	9,568.34	10,046.75	10,549.08	11,076.54	11,630.50
Comm. Facilities Supervisor	6,196.88	6,506.72	6,832.06	7,173.65	7,532.35
Comm. Facilities Manager	7,185.33	7,544.60	7,921.82	8,317.91	8,733.81
Engineering Technician	6,293.41	6,608.09	6,938.50	7,285.42	7,649.70
Facility & Event Specialist	4,532.59	4,759.22	4,997.18	5,247.04	5,509.39
Facility & Grounds Worker	4,532.59	4,759.22	4,997.18	5,247.04	5,509.39
Financial Analyst/Accountant I	7,871.90	8,265.49	8,678.77	9,112.72	9,568.34
Financial Analyst/Accountant II	9,568.34	10,046.75	10,549.08	11,076.54	11,630.50
Human Resources Analyst	7,871.90	8,265.49	8,678.77	9,112.72	9,568.34
Human Resources Administrator	9,568.34	10,046.75	10,549.08	11,076.54	11,630.50
Information Systems Administrator	9,568.34	10,046.75	10,549.08	11,076.54	11,630.50
Maintenance Worker I	5,036.20	5,288.00	5,552.39	5,830.03	6,121.53
Maintenance Worker II	6,121.53	6,427.61	6,748.99	7,086.44	7,440.76
Management Analyst	7,871.90	8,265.49	8,678.77	9,112.72	9,568.34
Management Analyst II	9,568.34	10,046.75	10,549.08	11,076.54	11,630.50
Management Fellow	<u>Year One:</u>	69,157.00	<u>Year Two:</u>	76,072.68	
PW Supervisor	7,871.90	8,265.49	8,678.77	9,112.72	9,568.34
PW Manager	9,568.34	10,046.75	10,549.08	11,076.54	11,630.50
Recreation Coordinator	5,273.95	5,537.64	5,814.50	6,105.24	6,410.48
Recreation Supervisor	6,816.57	7,157.40	7,515.27	7,891.03	8,285.59
Recreation Manager	8,478.69	8,902.62	9,347.75	9,815.13	10,305.89
Utilities Operator in Training	4,627.87	4,859.26	5,102.23	5,357.33	5,625.19
Utilities Operator I	5,978.93	6,277.88	6,591.77	6,921.36	7,267.43
Utilities Operator II	7,442.86	7,815.00	8,205.75	8,616.05	9,046.84
Utilities Operations Supervisor	8,187.37	8,596.73	9,026.57	9,477.90	9,951.80
Utilities Operations Manager	9,951.80	10,449.39	10,971.85	11,520.45	12,096.47
<b>Executive Management</b>	<b>Entry</b>		<b>Control Point</b>		<b>Top</b>
Town Manager			22,222.62		
Administrative Services Director	13,410.96		14,900.87		18,849.32
Communications Director/Town Clerk	12,343.17		13,713.81		16,224.54
Parks & Recreation Director	12,772.34		14,191.30		17,951.73
Planning and Building Director	12,772.34		14,191.30		17,951.73
Public Works Director	13,882.39		15,424.76		19,512.57
Deputy Public Works Director	12,000.42	12,600.43	13,230.46	13,891.94	14,586.58

<b>Town of Yountville</b> <b>Part Time Classifications, Hourly Wage Rates</b> <b>Effective January 1, 2024</b>					
Position	A	B	C	D	E
Recreation Specialist	20.64	21.67	22.76	23.89	25.09
Recreation Assistant I	16.00	16.80	17.64	18.52	19.45
Recreation Assistant II	19.68	20.66	21.70	22.78	23.92
Records Coordinator	26.72	28.06	29.46	30.93	32.48
Marketing Specialist	26.40	27.72	29.11	30.56	32.09
Building Attendant	18.56	19.49	20.46	21.49	22.56
PW Maintenance Assistant	19.68	20.66	21.70	22.78	23.92
Intern I	16.48	17.30	18.17	19.08	20.03
Intern II	20.64	21.67	22.76	23.89	25.09

<b>Town of Yountville</b> <b>Part Time Salaries by Department *</b> <b>Biennial Budget Fiscal Years 2024/2025 and 2025/2026</b>					
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ESTIMATED	2024/2025 BUDGET	2025/2026 BUDGET
Town Manager's Office	-	-	-	-	-
Finance & Human Resources	3,822	26,179	24,476	28,768	30,210
Town Clerk & Communications	-	-	-	26,612	27,946
Planning & Building	8,158	15,577	14,685	17,261	18,126
Public Works Admin. & Engineering	-	-	-	-	-
Public Works Streets Maintenance	-	-	-	-	-
Public Works Parks Maintenance	36,183	38,275	44,621	47,309	48,730
Public Works Government Buildings	-	-	-	-	-
Parks & Recreation - Admin. & Services	4,233	3,583	6,000	4,500	4,725
Parks & Rec - Day Camp Programs	60,441	100,878	102,200	105,200	108,500
Parks & Rec - Community Center	10,465	17,802	18,000	32,000	33,600
Parks & Rec - After School Programs	1,596	-	-	-	-
Parks & Rec - Leisure Programs	20,987	23,652	28,550	39,500	41,475
Parks & Rec - Sports Programs	11,835	12,340	14,500	15,500	16,275
Parks & Rec - Community Events	2,935	7,690	14,500	15,000	15,750
Parks & Rec - Yountville Arts Program	2,039	6,684	18,000	5,500	5,775
Water Utility Operations & Distribution	11,211	5,193	4,895	5,754	6,042
Wastewater Utility Collections System	7,517	2,595	2,448	2,877	3,021
Wastewater Treatment Operations	7,517	2,596	2,448	2,877	3,021
<b>Total Part Time Salaries</b>	<b>188,939</b>	<b>263,044</b>	<b>295,323</b>	<b>348,658</b>	<b>363,196</b>
*Includes seasonal and regular part time salaries					

# Budget Adoption Resolution

## Town of Yountville Resolution Number 24-4270

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE ADOPTING AND APPROVING THE BIENNIAL BUDGET FOR FISCAL YEARS 2024/2025 AND 2025/2026, APPROPRIATIONS (GANN) LIMIT FOR FISCAL YEAR 2024/2025, SALARY RANGES, AND REAFFIRMING AND REVISING EXISTING FISCAL POLICIES (GENERAL FINANCE POLICY, TOWN INVESTMENT POLICY, USE OF LONG-TERM DEBT POLICY, OPEB TRUST INVESTMENT POLICY, FUND BALANCE POLICY, UTILITY ENTERPRISE RATE POLICY, USE OF DROUGHT WATER RESERVE POLICY, USE OF WATER AND WASTEWATER UTILITY ENTERPRISE CAPITAL PROJECTS RESTRICTED FUND POLICY)**

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### Recitals

- A. **WHEREAS**, government accounting standards, fiscal responsibility and accountability require that the Town adopt an operating budget for revenues and expenditures prior to the start of each new fiscal year, and review and update fiscal policies as appropriate, the Town Council has received information from staff and reviewed and considered the proposed budget in a series of meetings; and
- B. **WHEREAS**, the Town Council reviewed detailed reports, heard presentations from staff, posed questions, deliberated, and provided comments and direction to staff related to the preliminary budget assumptions during the regular Council meeting on February 6, 2024, received a comprehensive General Fund budget overview and reviewed in detail, by fund and department, the proposed budget submitted by the Town Manager at two publicly noticed Budget Workshops held April 16th and May 7th; and
- C. **WHEREAS**, during each of the Budget Workshops Town Council received information and analysis regarding estimates, projections, priorities, policies, and both positive trends and concerns related to the proposed biennial budget for Fiscal Years 2024/2025 and 2025/2026; and
- D. **WHEREAS**, the Town, in conjunction with the adoption of the annual budget, in compliance with Article 13B of the Constitution of the State of California, and Section 7910 of the Government Code, shall set its appropriation (Gann) limit for each fiscal year by adjusting the prior year adopted limit by changes to inflation factors and by changes in population, except as otherwise provided for in said Article 13B and implementing State statutes. In the computation of the Appropriation Limit the Town selected the percentage change in population for Napa County and the change in growth in per capita personal income, as provided by the State of California Department of Finance.

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

- 1. The Town Council hereby approves and adopts the proposed biennial budget for Fiscal Years 2024/2025 and 2025/2026 for the Town of Yountville, including the Town's fiscal policies which are listed in this resolution and included and referenced as a part of the proposed budget document. All future fiscal and budget-related policies that may be adopted by the Council will be included or referenced in future budget documents.
- 2. The Town hereby established and approves the Fiscal Year 2024/2025 Appropriations Limit as follows:
  - (a) The annual adjustment factors used to calculate the Fiscal Year 2024/2025 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 3.62% and January 2024 estimated change in Town of Yountville population of 3.80%.
  - (b) The Fiscal Year 2024/2025 Appropriations Limit shall be \$12,341,560 including the voter approved override and allowed annual increase of \$3,514,000.
  - (c) The Fiscal Year 2024/2025 appropriations subject to the Appropriations Limit is \$11,218,194.
  - (d) The Town is **under** the Current Year Appropriations Limit by 9.10%.
- 3. The Town's policy shall be to first expend current year proceeds of tax and any restricted or grant funds and then any non-tax proceeds to satisfy approved appropriations.
- 4. The Town Manager may authorize a transfer of appropriations within a fund except those transfers:
  - (a) That would result in an increase in the number of permanent full-time personnel.
  - (b) That would increase overall appropriations.
  - (c) That would decrease appropriations for capital outlay.
- 5. The Town Council has the overriding authority to control the revenues and appropriation of funds and therefore may modify this policy at any time. Total appropriations in any fund may not be increased except by the Town Council.
- 6. All changes in appropriations shall be tracked by budget adjustment number and authorized by Council Resolution.



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

**PASSED AND ADOPTED** at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 21st day of May, 2024 by the following vote:

AYES:	Reeves, Trippe, McKee-Cant, Knight Mohler
NOES:	None
ABSENT:	None
ABSTAIN:	None

*Margie Mohler*

Margie Mohler, Mayor

ATTEST:

*Hilary Gaede*

Hilary Gaede, Town Clerk





# Town of Yountville Financial Policies

## Revenue

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

## **Budgeting and Expenditures**

- The Town Council shall adopt an annual balanced budget effective from July 1 to June 30 each fiscal year. A balanced budget requires current year operating expenses and transfers for debt service and capital expenditures to be fully funded by current year revenues and other designated available funding sources.
- Fund Balance Reserves will be used only for non-recurring “one-time” and capital projects and not for on-going operations. The use of reserves must be approved by Town Council. Use of long-term debt shall be limited to capital projects or special projects that cannot be financed from current revenues.
- The Town Manager is authorized to implement the programs as approved in the adopted budget. Within a specific fund the Town Manager may transfer appropriations between categories, departments, projects and programs as needed to implement the adopted budget, as long as it does not increase the full time equivalent (FTE) personnel, increase overall appropriations, or decrease appropriations for capital outlay.
- Personnel costs (salaries and benefits) will be budgeted in the Town’s primary operating funds: General Fund, Water Enterprise and Wastewater Enterprise. The annual budget will include a nominal \$45,000 Designated Contingency for non-recurring, unanticipated expenditures. The Town Manager may approve expenditures from this contingency if needed during the fiscal year. The contingency will be transferred to the appropriate account to fund the approved expenditures.
- A capital outlay (fixed asset) purchase will be any single item or piece of equipment which costs more than \$10,000 and has an expected useful life exceeding one year.
- Regular budget reports and updates shall be presented to the Town Council to provide information on the status of the Town’s financial condition. Budget adjustments may be made during the year by Council resolution if necessary to reflect changes to revenues and/or expenditure projections.
- The Town shall post on its website current budget reports and updates, sales tax and TOT reports and other financial information for the public to review.

## **Capital Improvements**

- Capital Improvement Program (CIP) projects will be funded by the following revenue sources:
  - Available General Fund Reserves
  - Available Capital Project Fund balances
  - Impact Fee Fund balances
  - Water and Wastewater revenues (for Water and Wastewater projects) Grant fundings
  - Other State and Federal funding sources as available
- The Town will annually develop and update a multi-year plan for capital improvements. Future capital expenditures will be projected annually for a rolling 5-year period based on projections of available funding, changes in the community and needed replacement of infrastructure.
- The Town will coordinate development of the Five Year Capital Improvement Program (CIP) in advance of the development of the operating budget.
- The annual funding for the current year of the Capital Improvement Plan shall be approved as part of the operating budget. Budgets are approved by project with the understanding that projects may span fiscal years and the appropriations will carry forward to the following fiscal year; the amounts carried forward will be shown in the budget for information and transparency.
- Capital projects financed by bonds or other debt instruments shall be paid back within a period not to exceed the useful life of the project.
- The Town Manager is authorized to implement the projects as approved in the adopted Capital Improvement Program. Within a specific fund, the Town Manager may transfer appropriations between projects as needed to implement the adopted Capital Improvement Program.

# Town of Yountville Investment Policy

## **1. Policy**

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

## **2. Scope**

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

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

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

## **3. Prudence**

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

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

## **4. Objective**

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

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

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

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

## **5. Delegation of Authority**

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

## **6. Ethics and Conflicts of Interest**

The Town Council, Town Manager and Town Treasurer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Council Members, Town Manager and Town Treasurer shall disclose to the Town Attorney any material financial interests in financial institutions that conduct business within the jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Town's portfolio. The Town Attorney and Treasurer shall review all disclosures made to insure there are no conflicts with any planned investment.

## **7. Authorized Financial Dealers and Institutions**

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

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

## **8. Authorized Investments and Limitations on Investments**

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

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category.
2. Federal Agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. Local Agency Investment Fund (LAIF) which is a State of California managed investment pool may be used up to the maximum permitted by LAIF.
4. Insured savings accounts are permitted without limitations.
5. Investments detailed in items 5 through 10 are further restricted to 5% of the purchase value of all investments and cash accounts (the portfolio), in any one issuer name. The total value invested in any one issuer shall also not exceed 5% of the issuer's net worth.
6. Bills of exchange or time drafts drawn on and accepted by commercial banks, otherwise known as banker's acceptances are permitted. Banker's acceptances purchased may not exceed 180 days to maturity or 40% of the cost value of the portfolio.
7. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided by Moody's Investor Services, Inc., Standard & Poor's, or Fitch Financial Services, Inc. Commercial paper shall be issued by domestic corporations having assets in excess of \$500,000,000 and having a "AA" or better rating on its long-term debentures as provided by Moody's, Standard & Poor's, or Fitch. Purchases of eligible commercial paper may not exceed 270 days to maturity nor represent more than 10% of the outstanding paper of the issuing corporation. Purchases of commercial paper may not exceed 25% of the Town's portfolio.
8. Negotiable certificates of deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio.
9. Time deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 25% of the investment portfolio may be invested in this investment type.
10. Medium Term Corporate Notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Securities eligible for investment shall be rated "AA" or better by Moody's or Standard & Poor's rating services. Purchase of medium term notes may not exceed 30% of the purchase value of the portfolio and no more than 5% of the purchase value of the portfolio may be invested in notes issued by one corporation.
11. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two of the three largest nationally recognized rating services or (2) have an investment advisor registered with the Securities and Exchange Commission with not less than five years of experience investing in securities and obligations authorized by Government Code section 53601 and with assets under management in excess of \$500,000,000. The purchase price of shares shall not exceed 15% of the investment portfolio.
12. California Asset Management Program (CAMP).

## **9. Ineligible Investments**

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

## **10. Safekeeping and Custody**

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

## **11. Percentage Limitations**

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

## **12. Reporting Requirements**

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

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

The quarterly report shall include for each individual investment:

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

## Town of Yountville Use of Long-Term Debt Policy

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

### **General Practices**

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

Projects financed by a non-general fund revenue source such as utility rate revenue and specific voter approved authorizations such as Measure A Sales Tax for flood control are not subject to the 25% of general fund revenue maximum debt service limit.

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

- The Town will use debt financing only for one-time capital improvement projects and specific nonrecurring equipment purchases, and only under the following circumstances:
  - When the project is included in the Town's adopted five-year capital improvement program (CIP) and is in conformance with the Town's adopted General Plan.
  - When the project is not included in the Town's adopted five-year capital improvement program (CIP), but the project is an emerging critical need whose timing was not anticipated in the five-year capital improvement program, or it is a project mandated by State or Federal requirements.
  - When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing. When there are designated General Fund revenues sufficient to service the debt, whether from project revenues, other specified and/or reserved resources, or infrastructure cost-sharing revenues.
- Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.



- The Town will follow all State and Federal regulations and requirements related to bonds and debt financing instruments regarding bond provisions, issuance, taxation and disclosure.
- Costs incurred by the Town, such as bond counsel and financial advisor fees, printing, underwriter's discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law.
- The Town will monitor compliance with bond covenants and adhere to federal arbitrage and disclosure regulations.
- The Town shall continually review outstanding obligations for opportunities to achieve debt service savings through refunding and shall pursue refinancing when economically feasible and advantageous.

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

Fiscal Year	Assessed Valuation	Ratio Applied as % of Assessed Value	Legal Debt Limit Margin	Total Debt Subject to Limit	Debt Subject to Limit as % of Debt Limit
2014	\$ 566,095,263	3.75%	\$ 21,228,572	\$ 14,019,046	66.04%
2015	\$ 610,851,007	3.75%	\$ 22,906,913	\$ 13,532,878	59.08%
2016	\$ 640,795,068	3.75%	\$ 24,029,815	\$ 13,031,232	54.23%
2017	\$ 715,618,300	3.75%	\$ 26,835,686	\$ 12,519,073	46.65%
2018	\$ 863,668,130	3.75%	\$ 32,387,555	\$ 11,401,396	35.20%
2019	\$ 974,263,880	3.75%	\$ 36,534,896	\$ 10,853,183	29.71%
2020	\$ 1,038,985,513	3.75%	\$ 38,961,957	\$ 10,284,971	26.40%
2021	\$ 1,071,584,115	3.75%	\$ 40,184,404	\$ 9,746,095	24.25%
2022	\$ 1,084,341,227	3.75%	\$ 40,662,796	\$ 9,125,181	22.44%
2023	\$ 1,279,815,398	3.75%	\$ 47,993,077	\$ 8,491,000	17.69%
2024	\$ 1,356,491,192	3.75%	\$ 50,868,420	\$ 7,846,000	15.42%

**Legal Debt Limit Margin Calculation for 2022-23:**

Assessed value	\$ 1,356,491,192
Debt limit is 3.75% of assessed value	\$ 50,868,420
Less: Debt applicable to limitation	\$ 8,491,000
Legal debt margin	\$ 42,377,420

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

# **Town of Yountville OPEB (Other Post-Employment Benefits) Funding Policy**

**(Adopted June 17, 2014 by Resolution Number 3188-14)**

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

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

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

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

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

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

# Town of Yountville OPEB Trust Fund Detailed Information For Investment Guidelines Document

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

## Overview

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

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

## Diversification

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

### ***Fixed Income***

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

### ***Equity***

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

## Permitted Asset Classes and Security Types

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

### ***Asset Classes***

- **Fixed Income**
  - Domestic Bonds
  - Non-U.S. Bonds
- **Equities**
  - Domestic
  - Non-U.S.
  - Emerging Markets

- Real Estate Investment Trust (REITs)
- **Cash and Cash Equivalents**

## ***Security Types***

- Equity Securities
  - Domestic listed and unlisted securities
  - Equity and equity-related securities of non-US corporations, in the form of American Depositary Receipts (“ADRs”)
- **Equity Mutual Funds**
  - Large Cap Core, Growth and Value
- **Mid Cap Core, Growth and Value**
  - Small Cap Core, Growth and Value
  - International and Emerging Markets
  - REITs
- **Exchange Traded Funds (ETFs)**
- **Fixed Income Securities**
  - Government/Agencies
  - Mortgage Backed Bonds
  - Corporate Bonds and Notes
- **Fixed Income Mutual Funds**
  - Corporate
  - Government
  - High Yield
  - International and Emerging Market
  - Convertible
  - Preferred
- **Closed end funds**
- **Cash and Cash Equivalents**
  - Money Market Mutual Fund
  - Commercial Paper
  - CDs and Bankers Acceptance

## **Prohibited Assets**

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

## **Rebalancing Procedures**

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

## **Duties and Responsibilities of Portfolio Manager**

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

***Your portfolio manager shall be responsible for:***

- Designing, recommending and implementing an appropriate asset allocation consistent with the investment objectives, time horizon, risk profile, guidelines and constraints outlined in this statement.
- Advising the committee about the selection of and the allocation of asset categories.
- Identifying specific assets and investment managers within each asset category.
- Monitoring the performance of all selected assets.
- <https://controlpanel.opengov.com/stories/townofyountvilleca/story/622a471a8227bd15b6d2a076/preview>
- Recommending changes to any of the above.

- Periodically reviewing the suitability of the investments, being available to meet with the committee at least once each year, and being available at such other times within reason at your request.
- Preparing and presenting appropriate reports.
- Informing the committee if changes occur in personnel that are responsible for portfolio management or research.

***You shall be responsible for:***

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

## **Communication**

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

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

## **Disclosures**

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

# Town of Yountville Fund Balance Policy

## **Background**

Fund balance is a government accounting term that describes the difference between a government's assets and its liabilities. That difference (i.e., assets in excess of liabilities) is a measure of a government's additional financial capacity beyond the revenues that it raises each year. A local government should define how much fund balance (additional capacity) it will strive to maintain to: A) be prepared for unplanned, unavoidable financial losses, like natural disasters or recessions; B) have capacity for large, planned expenditures that are too large to be easily accommodated within a local government's annual budget.

Not all of a local government's assets are easily converted into cash that can be used should the need arise. Therefore, this policy only concerns the portion of fund balance that can practically and legally be converted into cash, should the need arise.<sup>[1]</sup> This portion of fund balance is known as the "unrestricted" portion of fund balance.

## **Purpose**

The purpose of this policy is to establish the Town's formal commitment that a specific amount of the Town's fund balance be set aside specifically for emergency contingencies and to offset other unplanned, unavoidable losses. It also provides guidelines for the acceptable uses of fund balance and authorization to use fund balances. The amount set aside by this policy is also known as the Town's General Fund Reserve.

## **General Fund Reserve Fund and Acceptable Uses**

The Town will maintain a fund balance sufficient to allow the Town to respond quickly and decisively to unplanned, unavoidable financial losses. Examples include, but are not limited to natural catastrophes, human-caused disasters, and recessions. The Town commits to holding reserves equal to a minimum of 35% of annual General Fund expenditures. This is intended to provide sufficient coverage to the Town for risks the Town is exposed to and also to cover the Town's obligations to maintain the minimum amount necessary for retention associated with commercial insurance the Town purchases.<sup>[2]</sup>

The General Fund Reserve is meant to address unexpected, nonrecurring costs. The General Fund Reserve should not be used for recurring annual operating costs. An exception is poor economic conditions or events that disrupt the Town's revenues for an extended period of time. In such cases, General Fund Reserve fund balances may be used to provide short-term relief so that the Town can restructure its operations in an orderly manner.

The General Fund Reserve is intended to help the Town address unplanned, unavoidable costs or revenue losses. Below are two categories of potential uses of the reserve that this policy authorizes;

- **Contingency** – for unanticipated costs or revenue shortfalls that are experienced through a budget year. Also for one-time projects, programs, or extraordinary events that require a use of reserves.
- **Emergency** – to cover a declared state, federal or local emergency as defined by the Yountville Municipal Code section 2.52.020.

## **Authority to Use General Fund Reserve**

The Town Manager may propose the use of the Contingency category of the General Fund Reserve to the Town Council and the Town Council will vote to provide or withhold authorization. This provision should not be interpreted to prevent the Town Manager from taking emergency actions as may be necessary to protect the Town and that are in the Manager's existing authority.

Use of the Emergency category of the General Fund Reserve requires a declaration of state, federal or local emergency as defined by the Yountville Municipal Code section 2.52.020 and must be approved via Resolution of the Town Council.

## Administration of General Fund Reserve Fund Balance

The Town's Finance Department will conduct an annual analysis to determine if the Town is likely to stay at or above the minimum target level of General Fund Reserve fund balance.

If the minimum General Fund Reserve fund balance is not likely to be maintained during the analysis period, Town finance staff will prioritize replenishing the reserve fund in the next budget cycle and develop a plan to bring the General Fund Reserve fund balance to the desired amount. This plan will be offered to the Town Council for consideration.

If the General Fund Reserve fund balance exceeds the minimum during the analysis period, the Town may spend the excess reserves. Reserves should be treated as one-time revenue. A one-time revenue should be used for a nonrecurring expenditure. A nonrecurring expenditure should not create an unaffordable obligation in future years. Examples of nonrecurring expenditures that the Town Council may assign excess reserves toward include paying down debts, refurbishing a capital asset, or transferring into the Town's Capital Projects Fund for future capital projects.

## Fund Balance Set Aside for Known Future Spending

The General Fund Reserve is for emergency declarations, one-time costs, and unplanned financial losses. In addition to this, there are future costs that are known and planned but are not due in the current fiscal year. Certain expenditures are large enough that it would place a large strain on the budget to fund within a single year. Fund balance allocations within the General Fund are a mechanism to accumulate funds over multiple years so that the Town can more easily cover these costs when the time comes. The Town has established the following to pay for known future spending.

### General Fund Budget & Legal Contingency Allocation

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

### General Fund Leave Buy Out Allocation

The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs related to covering costs of employees retiring and or separating from the Town to cover funding the cost of accrued leave (management and vacation leaves).

## Reporting and Recording of Fund Balance

The Town's finance staff will report and record all fund balances in accordance with current accounting rules. Staff will observe any and all legal and contractual obligations of the Town in the way staff administers accounting policies. Further, the different fund balance uses described in this report should be easily distinguishable in reports produced by staff.

[1] The Governmental Accounting Standards Board (GASB) defines how local governments should report fund balance. Here we are drawing a distinction between the "non-spendable" and "restricted" categories defined by GASB and the "committed," "assigned" and "unassigned" categories. The first two categories are practically or legally impractical or impossible to convert to cash to support near-term spending. So, when consider how much fund balance a government should maintain these two categories should be excluded from consideration. The last three categories are collectively known as "unrestricted" fund balance.

[2] The Town is a member of CIRA (California Intergovernmental Risk Authority) for purposes of liability and claims coverage. The Town's policy coverage requires a minimum reserve balance of \$30,000.





# Town of Yountville Water & Wastewater Utility Enterprise Fund Rate Philosophy

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

## **Historical Background**

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

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

## **Purpose**

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

## **General Policy Practices**

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

# Town of Yountville Use of Drought Water Reserve Bank Policy

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

## **Background**

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

## **General Practices**

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

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

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

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

# **Town of Yountville Use of Water and Wastewater Utility Enterprise Capital Projects Restricted Fund Policy**

**(Adopted October 18, 2022 by Resolution Number 22-4155)**

## **Historical Background**

The Town of Yountville operates both water and wastewater utility enterprise fund operations which serve the residents and business community of the Town, and, in the case of the water enterprise fund, an additional 32 accounts located along Yountville Cross Road. Enterprise Fund operations are designed by nature to operate more like a private sector business model as compared to general government services which are funded by the General Fund.

On February 10, 2011, the Town Council adopted a five (5) year phased rate schedule that was designed to end the General Fund subsidization of these enterprise funds. The Town Council issued a policy statement that the enterprise funds should no longer be subsidized and requested a formal policy be brought back to the Council. For the prior decade the Town had operated its water and wastewater utility enterprise funds in a manner which included a significant General Fund subsidy averaging more than \$300,000 per year to cover water operating expenses and capital project expenses for both the water and wastewater utility enterprise funds.

Due to strong overall management of revenues and controlling expenditures, the Town's fiscal condition has improved significantly since 2011. The Town Council has been disciplined with its financial fund management and principally through use of the year end Unassigned Fund Balance allocation process the Town has been able to incrementally increase funding for its Emergency Reserve Fund, Revenue Stabilization Fund, and Capital Projects Fund 50, and to establish irrevocable OPEB and Pension UAL Reserve Funds, establish and fund Fleet & Equipment Reserve Funds, and set aside funding to support for affordable housing. On October 18, 2022, the Town Council created the Water and Wastewater Utility Enterprise Capital Projects Restricted Fund which could be funded by allocations from the General Fund Unassigned Fund Balance allocation process.

## **Purpose**

Funds may only be used for the purpose of paying down utility enterprise fund capital debt expenses or to fund the costs of projected utility enterprise fund capital costs only and may not be used to pay for annual operating costs.

## **General Practices**

- Enterprise Funds will be established for Town-operated utility services such as the water and wastewater operations.
- Enterprise Capital Fund expenditures will be established at a level sufficient to properly maintain infrastructure and provide for necessary capital improvements.
- The Town Council will review and adopt utility rates as needed to appropriately cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves as established by Town Council policy, and provide for an adequate level of working capital.
- As a part of its periodic five (5) year phased utility rate review process, the Town Council may allocate and transfer funds from the General Fund Water and Wastewater Utility Enterprise Capital Projects Restricted Fund for the purposes of paying off debt or to pay for planned enterprise fund capital projects identified in the next five (5) year of planned capital projects thereby reducing impact to ratepayers.
- Enterprise Fund services will establish and maintain reserves for general contingency and capital purposes consistent with those maintained for general governmental services.
- Revenue bonds shall be issued only when projected operating revenues and reserves are insufficient for the timely completion of enterprise capital projects.
- General Fund revenues are not to be used for annual operating expenses for the Water and Wastewater Utility Enterprise Funds.

## **Funding and Replenishment**

This restricted fund could receive funding through a re-allocation of prior year General Fund Unassigned Fund Balance upon completion of the annual audit process if funds are available. Future contributions would either grow the existing fund balance or replenish funds that were used.

**Adopted by the Yountville Town Council on October 18, 2022.**



# Town of Yountville Appropriations (GANN) Limit Calculation

## Appropriations Limit Calculation Summary Fiscal Year 2024-2025 Adopted Budget

Prior Year Revised Appropriation Limit [4] \$ 8,525,599

### Allowed Compounded Percentage Increase from Prior Year [1]

Statewide Per Capita Personal Income	3.620%
County Population Growth From State Dept of Finance	3.800%
Compounded Percentage as an Adjustment Factor	3.542%

Growth Factor Adjustment Amount to Appropriation Limit	301,961
Current Year Appropriation Limit From Growth Factors	8,827,560
Annual Other Adjustments to Limit [1]	3,514,000
Current Year Appropriations Limit	12,341,560

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

Proceeds of Taxes From Adopted Budget [3]	13,224,900
Less Allowable Exclusion of Certain Appropriations [3]	(2,006,706)

Current Year Appropriations Subject to Appropriation Limit 11,218,194

Current Year Appropriations Under the Appropriation Limit \$ (1,123,366)

Percentage Under the Limit -9.10%

(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors			
Other Adjustments to Limit			
Voter Approved override	3,514,000		
	-		
Total Additional Adjustments to Limit	3,514,000		
(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIIIb Appropriations Limit Uniform Guidelines. See Worksheets for details.			
(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.			
Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund	1,689,499	13,224,900	14,914,399
Special Revenue Funds	16,533,739	-	16,533,739
Total Proceeds and Non Proceeds of Taxes	18,223,238	13,224,900	31,448,138
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	410,590		
Qualified Capital Outlay Over \$100,000 and 10+ year life	1,596,116		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	2,006,706		
(4) Adjustments to prior year calculation of Appropriations Limit due use of appropriate growth factors from FY 1987-1988 to FY 2016-2017. See worksheet details.			

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

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

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

The state law also includes a provision for the voters to approve an override of the calculated appropriations limit. The Town currently has an override, approved by voters March 2024, approving an override of \$3,000,000 for Fiscal Year 2022/2023, with annual increases which is in effect through June 30, 2027. The annual increase is based on the percentage growth in TOT revenues. In Fiscal Year 2023/2024 the override increased to \$3,110,000. In Fiscal Year 2024/2025 the override increased to \$3,514,000.

# General Fund Overview

Revenues, Expenditures, Transfers and Fund Balance Allocations

## General Fund Summary Fiscal Years 2024/2025 and 2025/2026

Town of Yountville GENERAL FUND SUMMARY Fiscal Years 2024/2025 and 2025/2026						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 5,823,596	\$ 10,332,980	\$ 6,130,543	\$ 8,309,066	\$ 1,537,129	\$ 1,552,568
<b>REVENUE</b>						
Property Tax	2,113,894	2,627,411	2,431,280	2,433,670	2,679,300	2,733,100
Sales Tax	1,717,674	1,628,440	1,695,000	1,697,000	1,737,000	1,788,000
Other Taxes	324,056	205,732	164,000	164,000	175,000	180,000
Transient Occupancy Tax	9,804,456	8,750,591	7,775,000	8,000,000	8,785,600	9,049,200
Licenses & Permits	195,623	199,479	160,350	166,198	164,875	165,375
Fines & Forfeitures	29,626	60,023	4,000	16,500	4,250	4,250
Investment Earnings	(150,171)	95,776	45,000	160,000	55,000	55,000
Rents & Concessions	322,712	339,955	350,197	360,484	363,216	370,372
Intergovernmental	533,135	257,362	205,000	179,000	236,600	201,600
Parks & Recreation Fees	242,260	359,492	322,550	335,050	377,995	404,715
Charges for Services	86,518	169,614	199,500	199,556	197,000	197,000
Miscellaneous Revenue	211,581	149,907	103,445	149,808	123,920	128,308
<b>Total Revenue</b>	<b>\$ 15,431,364</b>	<b>\$ 14,843,782</b>	<b>\$ 13,455,322</b>	<b>\$ 13,861,266</b>	<b>\$ 14,899,756</b>	<b>\$ 15,276,920</b>
<b>EXPENDITURES</b>						
General Government	2,126,114	2,710,754	3,299,573	3,454,268	3,688,020	3,735,804
Planning & Building	928,000	1,029,026	1,210,163	1,399,371	1,326,884	1,366,319
Public Safety	1,652,378	1,858,032	2,419,620	2,419,620	2,849,028	3,132,863
Public Works	1,984,081	2,356,739	2,684,477	2,765,989	3,111,462	3,282,464
Parks & Recreation	1,397,454	1,794,708	1,859,510	1,876,513	2,180,466	2,328,285
<b>Total Expenditures</b>	<b>\$ 8,088,027</b>	<b>\$ 9,749,259</b>	<b>\$ 11,473,343</b>	<b>\$ 11,915,761</b>	<b>\$ 13,155,860</b>	<b>\$ 13,845,735</b>
<b>Revenue Less Expenditures before Transfers</b>	<b>\$ 7,343,338</b>	<b>\$ 5,094,523</b>	<b>\$ 1,981,979</b>	<b>\$ 1,945,505</b>	<b>\$ 1,743,896</b>	<b>\$ 1,431,185</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>						
Retiree Health Insurance (OPEB) (02)	(225,000)	(100,000)	-	-	-	-
Pers UAAL Reserve (03)	(325,000)	(750,000)	-	-	-	-
Emergency Reserve Fund (04)	(350,000)	(400,000)	-	-	-	-
Unanticipated Tourism Rev. Deficits Rsrv Fund (05)	(250,000)	(500,000)	-	-	-	-
Public Art Fee Fund (23)	-	-	-	-	(25,000)	(28,500)
Utility Enterprise Capital Projects Fund (06)	-	(1,650,000)	-	-	-	-
Water Utility Capital Improvement Fund (60)	-	(888,668)	-	-	-	-
Facilities Repair and Replacement Fund (81)	(200,000)	(350,000)	(350,000)	(350,000)	(50,000)	-
Fleet Tools and Equipment Fund (82)	-	(200,000)	(200,000)	(200,000)	(100,000)	-
Tourist Business Improvement District (22)	16,341	14,496	12,958	13,333	14,643	15,082
Housing Opportunity Fund (70)	(63,000)	(64,200)	(73,700)	(73,700)	(76,100)	(78,600)
Town of Yountville Community Foundation	(33,335)	(1,215)	-	-	-	-
Capital Projects (50)	(500,000)	(1,100,000)	(550,000)	(7,530,075)	(625,000)	(425,000)
Debt Service - 2017 Lease Revenue Bonds (54)	(540,000)	(550,000)	(545,000)	(545,000)	(540,000)	(535,000)
Debt Service - 2020 Lease Revenue Bonds (55)	(357,335)	(573,000)	(20,000)	(20,000)	(315,000)	(310,000)
Water Fund - Low Income Utility Subsidy (61)	(5,375)	(2,925)	(6,000)	(6,000)	(6,000)	(6,000)
Wastewater Fund - Low Income Utility Subsidy (62)	(1,250)	(2,925)	(6,000)	(6,000)	(6,000)	(6,000)
<b>Total Transfers</b>	<b>\$ (2,833,954)</b>	<b>\$ (7,118,437)</b>	<b>\$ (1,737,742)</b>	<b>\$ (8,717,442)</b>	<b>\$ (1,728,457)</b>	<b>\$ (1,374,018)</b>
<b>Excess (Deficiency) After Transfers</b>	<b>\$ 4,509,384</b>	<b>\$ (2,023,914)</b>	<b>\$ 244,237</b>	<b>\$ (6,771,937)</b>	<b>\$ 15,439</b>	<b>\$ 57,167</b>
■ ENDING FUND BALANCE	<b>\$ 10,332,980</b>	<b>\$ 8,309,066</b>	<b>\$ 6,374,780</b>	<b>\$ 1,537,129</b>	<b>\$ 1,552,568</b>	<b>\$ 1,609,735</b>



	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
<b>FUND BALANCE ALLOCATIONS</b>					
Nonspendable for Leases (GASB 87)	23,372	75,142	23,372	75,142	75,142
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	272,595	462,120	573,667	312,327	657,793
Assigned for Legal Contingencies	200,000	145,000	250,000	75,000	-
Assigned for Leave Buy Out	250,000	100,657	160,000	154,369	160,000
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	200,000	200,000	200,000	200,000	200,000
Assigned for Affordable Housing Opportunities	2,866,075	3,616,075	3,616,075	-	-
Unassigned Fund Balance	6,450,938	3,640,072	1,481,666	650,290	389,630
■ <b>Total Fund Balance</b>	<b>\$ 10,332,980</b>	<b>\$ 8,309,066</b>	<b>\$ 6,374,780</b>	<b>\$ 1,537,128</b>	<b>\$ 1,552,565</b>
	-	-	-	-	-
<b>COMBINED FUND BALANCES</b>					
01 - General Fund Balance	10,332,980	8,309,066	6,374,780	1,537,128	1,552,565
02 - OPEB - Other Post Employment Benefits Fund	(14,874)	(19,808)	(9,775)	(19,808)	292
03 - PERS Unfunded Accrued Liability Reserve Fund	75,523	77,865	(64,366)	12,555	13,055
04 - Emergency Reserve Fund	2,402,760	2,855,601	2,419,749	-	-
05 - Unanticipated Tourism Revenue Deficit Reserve	-	-	-	4,910,729	4,935,729
06 - Utility Enterprise Capital Projects Reserve Fund	-	1,677,172	10,000	1,707,172	1,472,172
<b>Fund Balance Per Financial Statements (Combined)</b>	<b>\$ 12,796,389</b>	<b>\$ 12,899,896</b>	<b>\$ 8,730,388</b>	<b>\$ 8,147,776</b>	<b>\$ 7,973,813</b>

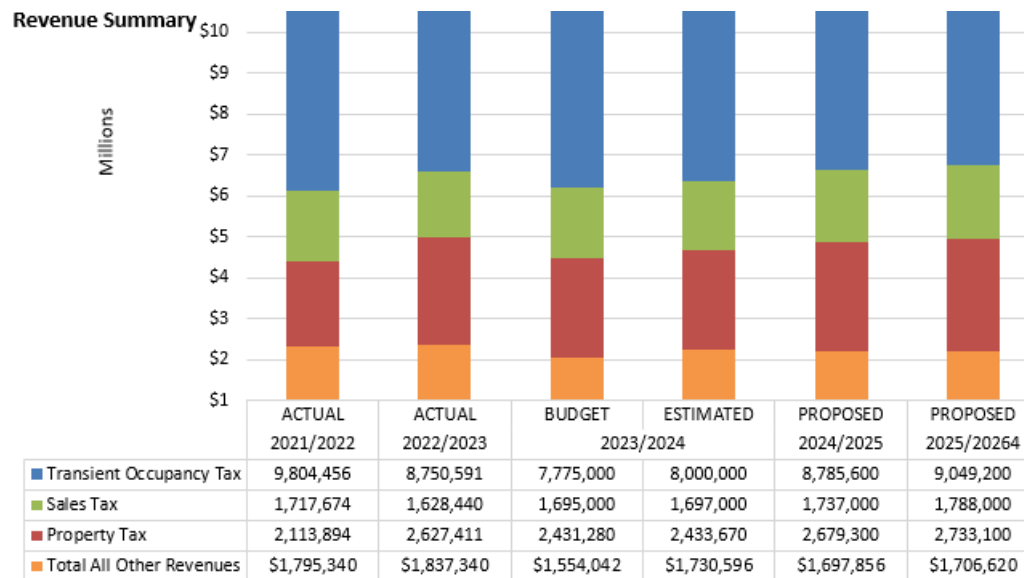


# General Fund Revenue

## General Fund Revenues, Transfers, & Other Sources Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Property Taxes</b>						
Property Tax Secured	\$1,315,566	\$1,687,565	\$1,494,000	\$1,494,000	\$1,721,300	\$1,755,700
Property Tax Unsecured	\$39,288	\$42,202	\$39,780	\$42,170	\$43,000	\$43,900
Property Tax In Lieu(VLF Swap)	\$770,000	\$908,808	\$909,000	\$909,000	\$927,000	\$945,500
Property Tax Collection Fee	-\$10,960	-\$11,164	-\$11,500	-\$11,500	-\$12,000	-\$12,000
<b>PROPERTY TAXES TOTAL</b>	<b>\$2,113,894</b>	<b>\$2,627,411</b>	<b>\$2,431,280</b>	<b>\$2,433,670</b>	<b>\$2,679,300</b>	<b>\$2,733,100</b>
<b>Sales Taxes</b>						
Sales Tax	\$1,691,572	\$1,595,386	\$1,675,000	\$1,675,000	\$1,707,000	\$1,758,000
Sales Tax Public Safety	\$26,102	\$33,054	\$20,000	\$22,000	\$30,000	\$30,000
<b>SALES TAXES TOTAL</b>	<b>\$1,717,674</b>	<b>\$1,628,440</b>	<b>\$1,695,000</b>	<b>\$1,697,000</b>	<b>\$1,737,000</b>	<b>\$1,788,000</b>
<b>Other Taxes</b>						
Franchise Tax	\$143,467	\$175,975	\$139,000	\$139,000	\$145,000	\$150,000
Real Property Transfer Tax	\$180,589	\$29,757	\$25,000	\$25,000	\$30,000	\$30,000
<b>OTHER TAXES TOTAL</b>	<b>\$324,057</b>	<b>\$205,732</b>	<b>\$164,000</b>	<b>\$164,000</b>	<b>\$175,000</b>	<b>\$180,000</b>
<b>Transient Occupancy Tax</b>						
Transient Occupancy Tax	\$9,804,456	\$8,750,591	\$7,775,000	\$8,000,000	\$8,785,600	\$9,049,200
<b>TRANSIENT OCCUPANCY TAX TOTAL</b>	<b>\$9,804,456</b>	<b>\$8,750,591</b>	<b>\$7,775,000</b>	<b>\$8,000,000</b>	<b>\$8,785,600</b>	<b>\$9,049,200</b>
<b>Investment Earnings</b>						
Interest Income - Leases	\$27,876	\$74,780	\$0	\$0	\$0	\$0
Interest Income	\$25,033	\$123,892	\$45,000	\$160,000	\$55,000	\$55,000
Investment Market Adjustment	-\$203,080	-\$102,896	\$0	\$0	\$0	\$0
<b>INVESTMENT EARNINGS TOTAL</b>	<b>-\$150,171</b>	<b>\$95,776</b>	<b>\$45,000</b>	<b>\$160,000</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Licenses &amp; Permits</b>						
Business License	\$22,918	\$24,176	\$22,000	\$22,000	\$23,000	\$23,500
Building Permits	\$84,588	\$87,059	\$85,000	\$85,000	\$87,000	\$87,000
Plan Checks	\$53,293	\$53,235	\$28,000	\$31,229	\$30,000	\$30,000
Tech Upgrade Fee	\$5,344	\$5,864	\$5,000	\$5,000	\$5,000	\$5,000
Digitization Fee	\$0	\$0	\$100	\$0	\$100	\$100
Special Event Permit*	\$4,981	\$5,528	\$1,500	\$4,289	\$1,500	\$1,500
Tree Removal Permit	\$1,430	\$1,150	\$1,500	\$1,500	\$1,500	\$1,500
Tree Removal In Lieu Fee	\$6,857	\$1,393	\$2,000	\$2,000	\$1,500	\$1,500
Cannabis Delivery Permit	\$0	\$0	\$100	\$0	\$100	\$100
Minor Home Occ Permit	\$159	\$374	\$150	\$180	\$175	\$175
Encroachment Permit	\$16,052	\$20,700	\$15,000	\$15,000	\$15,000	\$15,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$195,622</b>	<b>\$199,479</b>	<b>\$160,350</b>	<b>\$166,198</b>	<b>\$164,875</b>	<b>\$165,375</b>
<b>Fines &amp; Forfeitures</b>						
Vehicle Code Fines	\$548	\$742	\$500	\$500	\$750	\$750
Administrative Fines - Penalties	\$29,079	\$59,281	\$3,500	\$16,000	\$3,500	\$3,500
<b>FINES &amp; FORFEITURES TOTAL</b>	<b>\$29,627</b>	<b>\$60,024</b>	<b>\$4,000</b>	<b>\$16,500</b>	<b>\$4,250</b>	<b>\$4,250</b>
<b>Rents &amp; Concessions</b>						
Rental Government Buildings	\$203,287	\$263,274	\$253,197	\$253,197	\$255,216	\$257,472
Community Hall Rental	\$47,356	\$37,444	\$39,000	\$43,500	\$45,000	\$47,250
Community Center Rental	\$19,313	\$4,947	\$15,000	\$15,000	\$12,000	\$12,600
Other Facility Rental Charges	\$33,012	\$29,878	\$27,000	\$30,500	\$31,000	\$32,550
Park Rentals	\$19,273	\$24,146	\$15,000	\$16,500	\$18,000	\$18,500
Elec. Veh. Charging Station	\$1,510	\$3,276	\$1,000	\$1,787	\$2,000	\$2,000
<b>RENTS &amp; CONCESSIONS TOTAL</b>	<b>\$323,752</b>	<b>\$362,965</b>	<b>\$350,197</b>	<b>\$360,484</b>	<b>\$363,216</b>	<b>\$370,372</b>
<b>Intergovernmental Revenue</b>						
St Motor Vehicle In Lieu	\$3,388	\$3,064	\$2,500	\$2,500	\$2,800	\$2,800
State Cops Program	\$163,372	\$165,271	\$159,000	\$173,000	\$190,000	\$195,000
State Hoptr	\$3,685	\$4,027	\$3,500	\$3,500	\$3,800	\$3,800
Other State Revenues	\$0	\$85,000	\$40,000	\$0	\$40,000	\$0
Other Federal Revenue	\$362,690	\$0	\$0	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUE TOTAL</b>	<b>\$533,135</b>	<b>\$257,362</b>	<b>\$205,000</b>	<b>\$179,000</b>	<b>\$236,600</b>	<b>\$201,600</b>
<b>Parks &amp; Recreation Fees</b>						
Class Fees	\$58,903	\$72,621	\$62,000	\$73,000	\$78,870	\$82,780
Events Fees	\$6,632	\$8,828	\$4,050	\$4,050	\$5,400	\$5,450
Sports Program Fees	\$7,513	\$11,934	\$11,500	\$18,000	\$20,625	\$21,870

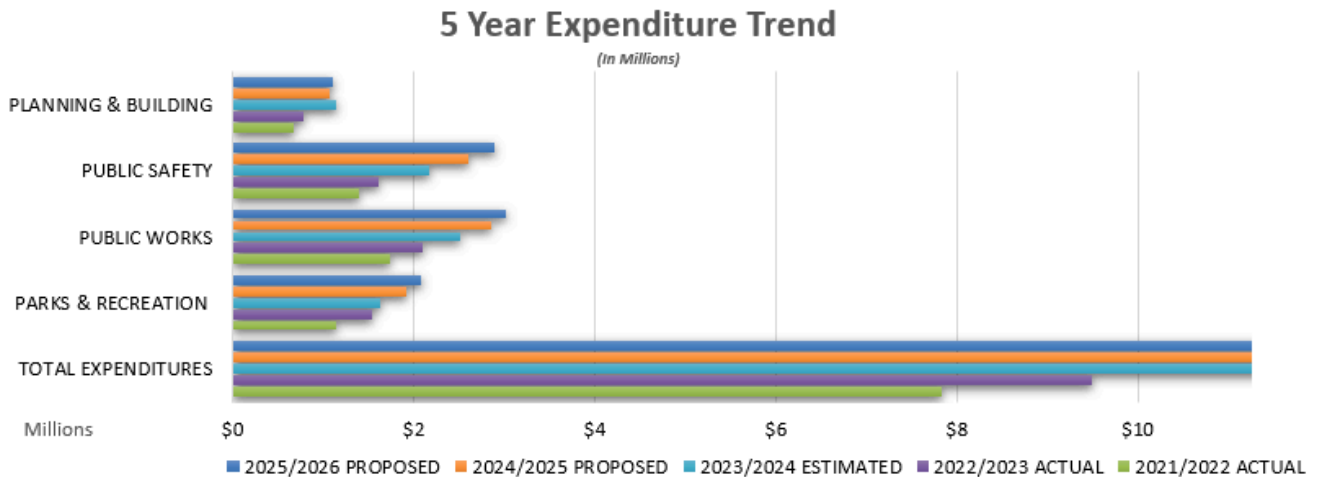
	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Afterschool Program	\$160	\$0	\$0	\$0	\$0	\$0
Camp Program Fees	\$158,367	\$243,784	\$215,000	\$215,000	\$240,000	\$260,000
Excursion Fees	\$10,685	\$22,325	\$30,000	\$25,000	\$33,100	\$34,615
<b>PARKS &amp; RECREATION FEES TOTAL</b>	<b>\$242,260</b>	<b>\$359,492</b>	<b>\$322,550</b>	<b>\$335,050</b>	<b>\$377,995</b>	<b>\$404,715</b>
<b>Charges for Service</b>						
Planning Service Charge	\$19,036	\$63,371	\$75,000	\$75,000	\$75,000	\$75,000
Engineering Service Charges	\$435	\$1,071	\$1,000	\$1,000	\$1,000	\$1,000
Rental Program Registration	\$17,860	\$19,100	\$20,000	\$20,000	\$20,000	\$20,000
Conditional Use Permit Fee	\$0	\$27,055	\$30,000	\$30,056	\$30,000	\$30,000
Way Finding Signage Fees	\$6,580	\$6,850	\$12,500	\$12,500	\$10,000	\$10,000
Parking Mgmt- Vehicle Reg. Fee	\$37,320	\$46,710	\$50,000	\$50,000	\$50,000	\$50,000
Parking Mgmt- Off Site Parking	\$5,287	\$5,457	\$10,000	\$10,000	\$10,000	\$10,000
Storefront Display Monitoring	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
<b>CHARGES FOR SERVICE TOTAL</b>	<b>\$86,518</b>	<b>\$169,614</b>	<b>\$199,500</b>	<b>\$199,556</b>	<b>\$197,000</b>	<b>\$197,000</b>
<b>Miscellaneous</b>						
Lease Revenue	-\$1,039	-\$23,010	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$16,059	\$181	\$1,100	\$2,344	\$1,200	\$1,200
Refunds & Reimbursements	\$48,634	\$58,500	\$29,645	\$49,096	\$30,570	\$30,958
Sales Of Property & Equipment	\$1,290	\$2,355	\$0	\$8,791	\$0	\$0
Donations & Contributions	\$6,921	\$1,750	\$11,200	\$11,232	\$13,000	\$13,000
Art Donations/Comm	\$63,400	\$66,862	\$61,500	\$61,500	\$79,150	\$83,150
Unclaimed Funds Revenue	\$250	\$0	\$0	\$0	\$0	\$0
Art Sales	\$75,027	\$20,263	\$0	\$16,845	\$0	\$0
<b>MISCELLANEOUS TOTAL</b>	<b>\$210,543</b>	<b>\$126,901</b>	<b>\$103,445</b>	<b>\$149,808</b>	<b>\$123,920</b>	<b>\$128,308</b>
<b>Transfers &amp; Other Sources</b>						
Interfund Transfer - NVTID	\$16,341	\$14,496	\$12,958	\$13,333	\$14,643	\$15,082
<b>TRANSFERS &amp; OTHER SOURCES TOTAL</b>	<b>\$16,341</b>	<b>\$14,496</b>	<b>\$12,958</b>	<b>\$13,333</b>	<b>\$14,643</b>	<b>\$15,082</b>
<b>TOTAL</b>	<b>\$15,447,708</b>	<b>\$14,858,282</b>	<b>\$13,468,280</b>	<b>\$13,874,599</b>	<b>\$14,914,399</b>	<b>\$15,292,002</b>



## General Fund Expenditures

### General Fund Expenditures by Department

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Community Promotion</b>	\$330,469	\$351,745	\$473,775	\$473,775	\$511,055	\$501,106
<b>Town Manager's Office</b>	\$443,080	\$597,596	\$632,326	\$643,745	\$442,292	\$472,541
<b>Town Clerk</b>	\$393,824	\$482,601	\$607,923	\$631,434	\$819,913	\$806,742
<b>Town Attorney</b>	\$173,429	\$255,916	\$226,000	\$351,000	\$301,000	\$326,000
<b>Risk Management</b>	\$21,780	\$30,007	\$71,150	\$71,150	\$80,850	\$80,850
<b>Non-Departmental</b>	\$158,335	\$171,024	\$253,700	\$249,200	\$298,000	\$304,350
<b>Finance</b>	\$509,887	\$670,723	\$807,840	\$807,958	\$989,222	\$982,971
<b>Council &amp; Mayor</b>	\$95,311	\$151,143	\$226,858	\$226,006	\$245,688	\$261,244
<b>Parks &amp; Recreation</b>						
Admin & Services	\$411,499	\$557,461	\$555,975	\$557,999	\$709,604	\$763,775
After School	\$21,168	\$0	\$0	\$0	\$0	\$0
Camp	\$131,035	\$220,961	\$215,453	\$231,287	\$244,908	\$261,034
Community Center	\$288,008	\$337,176	\$361,101	\$359,892	\$386,081	\$402,494
Community Events & Programs	\$134,561	\$183,689	\$206,964	\$204,815	\$233,195	\$249,818
Leisure Programs	\$256,216	\$313,709	\$345,546	\$335,992	\$369,438	\$397,045
Sports Programs	\$44,623	\$69,015	\$59,901	\$59,216	\$59,120	\$63,388
Yountville Arts Programs	\$110,344	\$112,699	\$114,574	\$127,316	\$178,120	\$190,731
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$1,397,455</b>	<b>\$1,794,710</b>	<b>\$1,859,513</b>	<b>\$1,876,516</b>	<b>\$2,180,466</b>	<b>\$2,328,285</b>
<b>Planning &amp; Building</b>	\$928,000	\$1,029,026	\$1,210,163	\$1,399,371	\$1,326,884	\$1,366,319
<b>Public Safety</b>						
Fire & Emergency Services	\$457,579	\$625,659	\$1,148,000	\$1,148,000	\$1,473,976	\$1,640,974
Law Enforcement	\$1,194,799	\$1,232,373	\$1,271,620	\$1,271,620	\$1,375,052	\$1,491,889
<b>PUBLIC SAFETY TOTAL</b>	<b>\$1,652,378</b>	<b>\$1,858,032</b>	<b>\$2,419,620</b>	<b>\$2,419,620</b>	<b>\$2,849,028</b>	<b>\$3,132,863</b>
<b>Public Works</b>						
Engineering/Administration	\$609,338	\$744,281	\$887,084	\$880,640	\$906,458	\$948,795
Government Buildings	\$469,514	\$581,815	\$607,829	\$629,147	\$764,695	\$800,493
Park Maintenance	\$558,387	\$642,318	\$730,015	\$797,946	\$984,190	\$1,049,525
Street Maintenance	\$346,842	\$388,326	\$459,551	\$458,258	\$456,119	\$483,651
<b>PUBLIC WORKS TOTAL</b>	<b>\$1,984,081</b>	<b>\$2,356,739</b>	<b>\$2,684,478</b>	<b>\$2,765,990</b>	<b>\$3,111,462</b>	<b>\$3,282,464</b>
<b>Revenues / Balance Sheet</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$8,088,028</b>	<b>\$9,749,263</b>	<b>\$11,473,347</b>	<b>\$11,915,766</b>	<b>\$13,155,860</b>	<b>\$13,845,735</b>



# Town Council/Mayor Department Expenditures

General Fund Department 01-1001

## Yountville Town Council Vision Statement

*To maintain a safe and healthy town that respects its history and natural environment while creating an exceptional quality of life for residents by providing value through amenities and services and promoting sustainable businesses and economic development.*

## Department Overview

The Town of Yountville was established on February 4, 1965 and is classified as a General Law City under the California Government Code. Yountville is governed by a five-member Town Council and works under the Council/Manager style of government, which combines the locally elected Council's policy leadership experience with a professionally appointed Town Manager who supervises the organization's daily operations. The Town Council is the policy-making body, with final responsibility for the delivery of all programs and Town services to the residents of Yountville. All ordinances, resolutions, and important contracts must be approved by the Council, which also changes and approves the budget and hires the Town Manager and Town Attorney. To learn more about the Yountville Town Council please visit the [Town of Yountville website](#).

## Biennial Budget Goals and Objectives

- Actively participate on various local and regional committees and boards representing Town interests.
- Provide oversight and direction to staff in implementing Town Council priorities.
- Adopt a balanced budget.

## Budget Insights

- In Meetings & Training, \$25,500 is budgeted for the Annual Town Council Planning Retreat.
- Also in Meetings & Training, \$7,500 is budgeted for Employee Appreciation activities.

## Town Council/Mayor Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Part Time	\$45,561	\$46,979	\$46,621	\$46,621	\$52,675	\$57,000
Medicare & Fica	\$4,019	\$4,218	\$3,566	\$3,566	\$4,030	\$4,361
Deferred Compensation	\$0	\$50	\$1,500	\$1,500	\$1,500	\$1,500
Payment-In Lieu Health	\$0	\$3,231	\$18,000	\$18,000	\$12,000	\$12,000
Health Insurance	\$21,916	\$21,207	\$47,368	\$47,368	\$64,599	\$71,059
Dental Insurance	\$2,091	\$2,863	\$3,499	\$3,499	\$3,486	\$3,661
Vision Insurance	\$1,274	\$1,253	\$2,500	\$2,500	\$2,500	\$2,500
Life/Disability Insurance	\$248	\$254	\$177	\$177	\$319	\$328
Cell Phone Allowance	\$0	\$1,680	\$4,800	\$4,800	\$4,800	\$4,800
Other Employee Reimbursement	\$0	\$100	\$600	\$600	\$3,000	\$3,000
Technology Stipend	\$0	\$5,400	\$3,600	\$3,600	\$1,800	\$0
Allocated Liability Insurance	\$3,110	\$3,361	\$3,314	\$2,979	\$3,310	\$3,972
Allocated Wrkrs Comp Insurance	\$1,424	\$1,334	\$1,312	\$1,231	\$1,344	\$1,613
TOTAL	\$79,642	\$91,930	\$136,858	\$136,442	\$155,363	\$165,794

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Supplies & Materials	\$1,615	\$1,283	\$1,500	\$2,064	\$1,600	\$1,700

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Conference & Travel	\$7,347	\$6,426	\$25,000	\$24,000	\$25,000	\$26,000
Meetings & Training	\$5,642	\$40,459	\$38,500	\$38,500	\$41,725	\$44,250
Other Community Support	\$1,065	\$11,045	\$25,000	\$25,000	\$22,000	\$23,500
<b>TOTAL</b>	<b>\$15,669</b>	<b>\$59,213</b>	<b>\$90,000</b>	<b>\$89,564</b>	<b>\$90,325</b>	<b>\$95,450</b>

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Council & Mayor	\$95,311	\$151,143	\$226,858	\$226,006	\$245,688	\$261,244
<b>TOTAL</b>	<b>\$95,311</b>	<b>\$151,143</b>	<b>\$226,858</b>	<b>\$226,006</b>	<b>\$245,688</b>	<b>\$261,244</b>





# Non-Departmental Expenditures

General Fund Department 01-1010

## Department Overview

The Non-Departmental budget supports a variety of expenses not directly connected with a particular department. The budget includes general supply expenses not directly connected with a particular department. The budget includes general supply expenses such as office furniture, office supplies, workstation chairs, the employees' Town Logo Wear Program. This budget also supports contract services to Napa County Recycling Program, the County of Napa Animal Shelters's cost share allocation, and the Annual Organizational Planning Retreat. This budget also includes funding for dues and subscriptions to agency memberships in the local government field to support the professional development of the Town Council.

## Biennial Budget Goals and Objectives

- Continued integration of adopted Town Council Strategic Plan in our budgeting.
- Plan for and hold Annual Staff Planning Retreat.
- Continued financial support for County animal control shelter services.
- Continued financial support for County recycling program.

## Budget Insights

- \$25,000 budgeted for Executive Coaching of Town Staff.
- Addition of \$10,000 budget for Personnel Services to automate and streamline employee processes and recruitments.
- \$50,000 budgeted in Contract Services for on-call agreements with external experts on an as needed basis.
- \$25,000 budgeted in Dues and Subscription for the anticipated costs of the Town's share of participation in the Napa Countywide Climate Action Committee.
- Continue to maintain \$45,000 Town Manager Designated Contingency for non-recurring, unanticipated expenditures which may occur during the year.

## Non-Departmental Department Expenditures

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$10,739	\$12,956	\$12,000	\$12,000	\$13,000	\$13,500
Other Supplies & Materials	\$25,415	\$14,401	\$20,000	\$20,000	\$20,000	\$22,000
Postage & Printing	\$2,312	\$2,999	\$6,500	\$6,500	\$3,500	\$3,500
Personnel Services	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Dues & Subscriptions	\$20,639	\$17,185	\$45,200	\$45,200	\$53,500	\$55,350
Designated Contingency	\$0	\$0	\$45,000	\$23,050	\$45,000	\$45,000
Contract Services	\$99,230	\$123,483	\$125,000	\$142,450	\$153,000	\$155,000
TOTAL	\$158,335	\$171,024	\$253,700	\$249,200	\$298,000	\$304,350

# Information Technology & Communications Department Expenditures

General Fund Department 01-1011

## **Department Overview**

The Information Technology & Communications (ITC) Department accounts for all operating and maintenance costs related to the Town's computer network, workstation system, Wi-Fi hotspots, and fixed and portable telecommunications system. The costs associated with Information Technology and Telecommunications are allocated out to the departments who utilize such equipment or contractual services that support these systems. The ITC department recovers costs from user departments by the ITC allocation which is adjusted annually based on the departments' proportionate share of estimated expenses and assigned/maintained equipment units.

The Town of Yountville's ITC Department is continually evolving its service delivery platforms. Using a mixture of cloud and on premise technologies to provide email, document management, cyber-security, and financial software solutions. This approach has enabled the Town of Yountville to continually lower its overall carbon footprint through a reduction in the use of electricity.

## **Biennial Budget Goals and Objectives**

- Evaluate additional workflows to make our systems more available and intuitive for members of the public and employees.
- Maintain network/server environment for data storage, growth, and system redundancy.
- Replace employee workstations (per Town replacement schedule).
- Creating content to enhance the Town's ability to communicate with constituents through the Town's website, social media, and video platforms.
- Provide quality video streams of all Town public meetings.
- Continue cybersecurity training and awareness measures.
- See Click Fix implementation for community engagement and requests.

## **Budget Insights**

- This department is used for centralized accounting for the Town's IT costs, which is charged back to departments through an allocation based on number of devices supported.
- \$70,000 increase to Software and Licensing budget due to the IT department taking over costs of software that is now out of its implementation phase and the renewal of licensing for software and hardware.
- Contract services includes \$28,000 in funding for backup support for the Information Systems Administrator and our VoIP phone system.
- \$23,000 in Machinery & Equipment for annual PC and equipment upgrades.
- The 2024/2025 budget is a 16% budget increase over the 2023/2024 budget due to the department incurring costs of software out of its implementation phase, licensing and warranty costs for hardware, and the natural rate increases for services and software subscriptions.

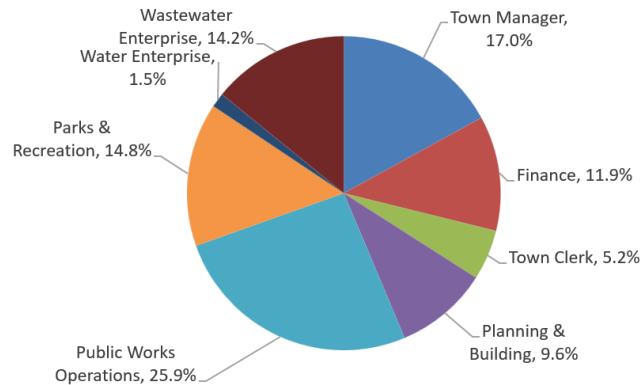
## Information Technology & Communications Department Expenditures

*All expenditures are allocated to departments (see Allocated IT Costs line item below), so total budget in this department shows zero.*

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$94	\$2,153	\$2,000	\$2,000	\$2,250	\$2,250
Other Supplies & Materials	\$1,742	\$1,654	\$2,000	\$2,000	\$2,500	\$2,500
Equipment Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,250	\$5,250
Equipment Rental	\$22,511	\$25,359	\$38,000	\$38,000	\$28,000	\$28,000
Telecommunications	\$28,403	\$45,123	\$47,000	\$47,000	\$53,500	\$56,000
Internet & Network	\$849	\$5,446	\$3,000	\$3,000	\$20,000	\$8,000
Software And Licenses	\$169,616	\$209,570	\$306,496	\$306,496	\$376,895	\$391,042
Allocated IT Costs	-\$352,010	-\$418,477	-\$463,496	-\$463,496	-\$539,395	-\$540,542
Contract Services	\$101,997	\$86,726	\$24,000	\$24,000	\$28,000	\$28,000
Machinery & Equipment < \$10k	\$26,799	\$42,447	\$36,000	\$36,000	\$23,000	\$19,500
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

**FY 2024/2025 I.T. ALLOCATION & TELECOMMUNICATIONS COSTS**  
**\$539,395**  
**135 DEVICES**



## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The information Technology & Telecommunications Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Exceptional Town  
Services & Staff*

**Objective:** Provide high quality IT and Telecommunication services for the benefit of Town Staff and the community.

See the chart below describing how the Information Technology & Telecommunications Department seeks to achieve this objective.

Information Technology & Telecommunications Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Continue to maintain network/server environment for data storage, growth and system redundancy.	Number of Desktops and Laptops serviced	64	64	55	55	55
		Network Servers maintained	5	5	3	3	3
		Email Addresses monitored/maintained	96	96	110	112	112
		Spam/fraudulent emails detected/blocked	34,000**	35,000**	36,000	36,000	36,000
	Utilize technology to provide information to the community.	Maintain and update Town Website <b>Metric: Number of annual website visitors</b>	*	*	6,300	7,500	10,000

\* data not readily available

\*\* amounts adjusted from prior budget years to account for all spam emails detected/blocked, not just fraudulent emails.

# Community Promotion & Programs Department Expenditures

General Fund Department 01-1015

## Department Overview

As a division of the Communications Department, the Community Promotions and Programs budget supports a diverse array of community events, services, and programs aimed at providing residents with enriching experiences at little or no cost. This budget provides funding for the contract with the Chamber of Commerce which provides tourism destination marketing and promotion services for the Town. This budget also supports event advertising, community meetings, the Town's newsletter, and subsidizes NVTAs electric bus which provides free rides. These initiatives highlight the Town's commitment to fostering engagement and outreach, aimed at enhancing resident well-being, supporting local businesses, and enhancing environmental stewardship within our community.

## Biennial Budget Goals and Objectives

- Enhance civic engagement and participation.
- Expand access to information and resources.
- Foster collaborative partnerships with local organizations.
- Measure and evaluate effectiveness of outreach efforts.
- Provide a continuum of preparedness education and outreach opportunities.
- Formalize community communication program.

## Budget Insights

- \$4,500 included in Town Newsletter to transition to a more robust email communications platform.
- \$15,000 in Contract Services to support the implementation of communications strategies.
- \$15,000 included in Other Community Support for community engagement events.
- Increased funding for Emergency Preparedness programming to support additional events.

## Community Promotion & Programs Department Expenditures

### Comm Promo Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Supplies & Materials	\$0	\$0	\$500	\$500	\$2,500	\$3,000
Advertising	\$4,672	\$2,213	\$4,000	\$4,000	\$5,000	\$5,500
Chamber Of Commerce	\$304,508	\$313,643	\$329,325	\$329,325	\$339,205	\$349,381
Emergency Preparedness	\$0	\$2,482	\$6,000	\$6,000	\$7,500	\$7,875
60th Anniversary Celebration	\$0	\$0	\$0	\$0	\$20,000	\$0
Leaf Blower Repl. Reimb. Program	\$3,350	\$0	\$0	\$0	\$0	\$0
Blue Zones Project Implementation	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0
Community Clean Up Day	\$5,181	\$0	\$0	\$0	\$0	\$0
Transit Subsidy	-\$303	\$27,928	\$50,000	\$50,000	\$50,000	\$50,000
Town Newsletter	\$2,998	\$3,354	\$3,500	\$3,500	\$4,500	\$4,500
Small Projects Grant Program	\$1,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000
Other Community Support	\$9,043	\$2,125	\$28,100	\$28,100	\$15,000	\$15,000
TOYCF Administrative Costs	\$20	\$0	\$500	\$500	\$500	\$500
Contract Services	\$0	\$0	\$350	\$350	\$15,350	\$15,350
TOTAL	\$330,469	\$351,745	\$473,775	\$473,775	\$511,055	\$501,106

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Community Promotion Department focuses on three of the Town's Strategic Plan Critical Success Factors:



Quality of Life

**Objective:** Help the Town enhance the livability of Yountville by providing and promoting community events, programs, and services at low cost.



Engaged Residents




**Objective:** Promote events happening around Town to increase volunteerism, civic engagement, and public participation that enhances the quality of life in Yountville.



Visionary Leadership

**Objective:** Encourage participation from all members of the community to create open-minded, forward-thinking strategies to enhance community resiliency.

See the chart below describing how the Community Promotion Department seeks to achieve this objective.

Community Promotion Department Performance Measures							
Town Strategic Plan Critical Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
 Quality of Life	Focus on delivery of services that directly benefit Town residents.	Requests for Town-subsidized Bee Bus services.	3,298	5,000	5,000	5,000	5,000
 Engaged Residents	Routinely communicate Town information.	Number of newsletter subscribers	560	560	1,200	1250	1300
		Open rate for sent newsletters	N/A	N/A	60%	65%	70%
 Visionary Leadership	Provide programming to enhance community resiliency.	Number Emergency Preparedness Events	0*	2	10	12	12



# Town Manager's Office Expenditures

General Fund Department 01-1101

## Department Overview

The Town Manager provides overall administration, leadership, and direction for the Town organization, functioning in a role like that of a Chief Executive Officer (CEO) in a private company. The Town Manager is appointed by, and serves at the will of, the Town Council.

The Town Manager's Office is also directly responsible for oversight of the Town's human resources, budgeting, purchasing, labor relations, public information and communications, risk management and technology services operations.

## Biennial Budget Goals and Objectives

- Serve as an advisory board member to the Chamber of Commerce Board of Directors.
- Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town's mission, control costs and restore funding to support capital infrastructure projects. Produce and deliver a balanced budget.
- Evaluate, update and revise Personnel, Human Resources and Risk Management laws, and practices, as necessary.
- Continue to evaluate and implement enhanced citizen communications via the website, update of the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents.
- Continue strong involvement with local Napa Valley Tourism Improvement District Board (NVTID).

## Budget Insights

- Decrease in salary and benefit costs mostly due to the end of the limited term Management Fellow position that was fully allocated to this department.
  - Decrease also attributed to reallocation of staff time for Human Resources Analyst into Administrative Services Department.
- Reduction in Allocated IT Costs as a result of reallocation of devices to more accurately reflect departmental usage.

## Town Manager's Office Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$252,703	\$333,768	\$335,304	\$335,304	\$222,014	\$235,301
Overtime	\$0	\$0	\$0	\$0	\$250	\$275
Medicare & Fica	\$3,525	\$4,530	\$4,862	\$4,862	\$3,220	\$3,412
Deferred Compensation Payment-	\$18,380	\$25,221	\$22,960	\$22,960	\$24,261	\$25,176
In Lieu Health	\$1,205	\$600	\$600	\$600	\$900	\$900
Health Insurance	\$22,347	\$34,582	\$49,204	\$35,144	\$37,110	\$40,821
Dental Insurance	\$1,780	\$2,675	\$3,352	\$3,352	\$2,527	\$2,653
Vision Insurance	\$388	\$525	\$1,238	\$1,238	\$688	\$688
Life/Disability Insurance	\$2,277	\$2,775	\$3,446	\$3,446	\$2,053	\$2,115
Tuition Reimbursement	\$120	\$0	\$450	\$450	\$930	\$930
Automobile Allowance	\$3,120	\$3,960	\$3,600	\$3,600	\$3,120	\$3,120
Cell Phone Allowance	\$1,520	\$2,193	\$2,376	\$2,376	\$1,320	\$1,320
Other Employee Reimbursement	\$1,893	\$400	\$1,485	\$22,485	\$825	\$825
Life Insurance Reimbursement	\$1,200	\$1,200	\$1,200	\$0	\$0	\$0
Technology Stipend	\$0	\$285	\$540	\$540	\$810	\$1,125
Pers Employer Rate	\$30,060	\$34,291	\$38,638	\$38,638	\$25,203	\$26,683
Allocated PRSP- Payment to Trust	\$0	\$15,087	\$16,400	\$16,400	\$10,901	\$11,554
Allocated OPEB - Payment to Trust	\$0	\$15,087	\$8,200	\$8,200	\$4,361	\$4,622
Allocated Liability Insurance	\$20,067	\$20,923	\$23,925	\$20,662	\$16,510	\$19,811
Allocated Wrkrs Comp Insurance	\$8,209	\$7,970	\$9,469	\$8,411	\$6,704	\$8,045
TOTAL	\$368,792	\$506,071	\$527,250	\$528,669	\$363,707	\$389,376



## Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$608	\$1,851	\$5,000	\$5,000	\$2,500	\$2,500
Other Supplies & Materials	\$250	\$133	\$400	\$400	\$400	\$400
Postage & Printing	\$0	\$13	\$0	\$0	\$0	\$0
Personnel Services	\$13,549	\$18,030	\$7,500	\$17,500	\$10,000	\$10,000
Allocated IT Costs	\$44,509	\$52,915	\$63,376	\$63,376	\$34,185	\$34,265
Conference & Travel	\$5,753	\$13,230	\$18,900	\$11,900	\$13,000	\$16,500
Meetings & Training	\$5,526	\$4,241	\$6,400	\$13,400	\$15,000	\$16,000
Dues & Subscriptions	\$2,541	\$1,113	\$3,500	\$3,500	\$3,500	\$3,500
<b>TOTAL</b>	<b>\$72,736</b>	<b>\$91,525</b>	<b>\$105,076</b>	<b>\$115,076</b>	<b>\$78,585</b>	<b>\$83,165</b>

## Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$1,553	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

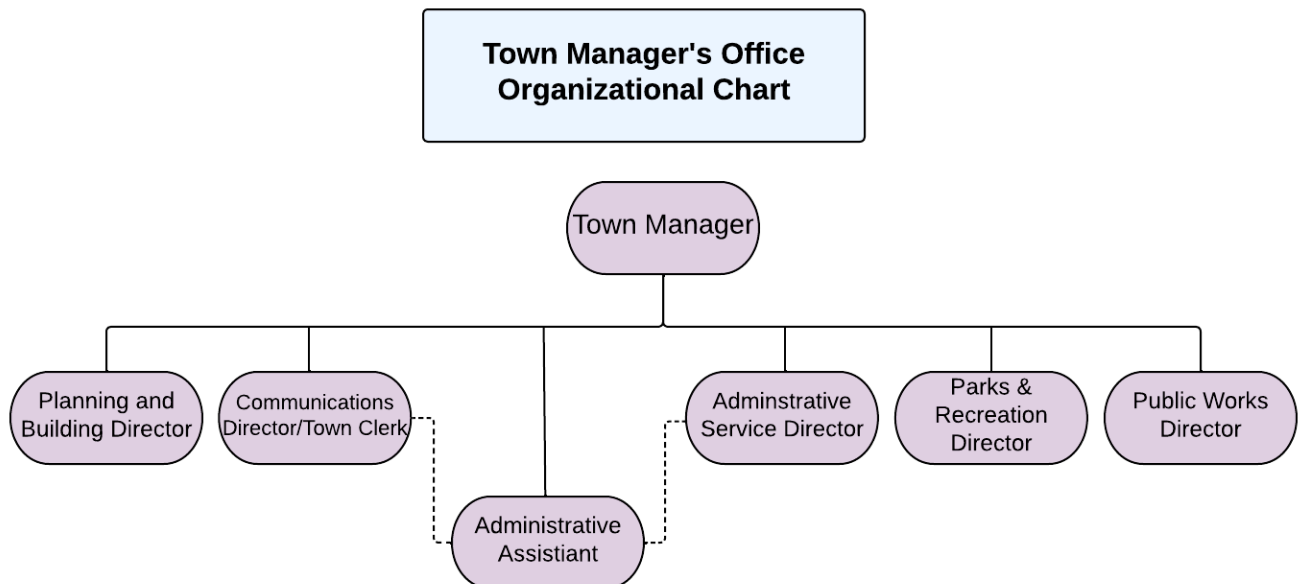
## Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Town Manager's Office	\$443,080	\$597,596	\$632,326	\$643,745	\$442,292	\$472,541
<b>TOTAL</b>	<b>\$443,080</b>	<b>\$597,596</b>	<b>\$632,326</b>	<b>\$643,745</b>	<b>\$442,292</b>	<b>\$472,541</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.1	0.1	0.1	0.3	0.3
Administrative Services Director	0	0	0	0.15	0.15
Clerk & Communications Director	0.1	0.1	0.1	0.1	0.1
Financial Analyst/Accountant II	0.1	0.1	0.1	0.05	0.05
HR Analyst	0.6	0.6	0.6	0.2	0.2
Information Systems Administrator	0	0.056	0.275	0.275	0.275
Management Fellow	1	1	1	0	0
Town Manager	0.35	0.35	0.3	0.3	0.3
<b>TOTAL</b>	<b>2.25</b>	<b>2.306</b>	<b>2.475</b>	<b>1.375</b>	<b>1.375</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Town Clerk" position changed to "Communications Director/Town Clerk" in Fiscal Year 2024/2025.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.
- The limited-term "Management Fellow" position ended in Fiscal Year 2023/2024.



## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Town Manager Department focuses on three of the Town's Strategic Plan Critical Success Factors:



*Engaged Residents*

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



*Exceptional Town Services & Staff*

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



*Shared Community*

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

See the chart below describing how the Town Manager Department seeks to achieve this objective.

Town Manager Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Engaging with residents on multiple Social Media Platforms (Alert Napa County, Facebook, Instagram, Nextdoor).	Social Media Impressions	21,000	54,800	55,000	60,000	65,000
		Number of Napa County Alert messages sent	23	10	10	10	10
		Media Releases issued	62	65	25	35	35
	Provide high caliber service levels to accommodate community needs, and meet Town Council objectives.	Part-time seasonal new hires	10	16	10	13	13
		Full-time employee recruitments	8	5	5	6	3
	Support successful partnerships and marketing programs to promote Yountville.	Number of Napa Valley Tourist Improvement District (NVTID) Board meetings held	1	1	2	2	2

# Finance & Human Resources Department Expenditures

General Fund Department 01-1102

## **Department Overview**

The Administrative Services Department encompasses Finance, Human Resources, and Risk Management related functions.

Finance functions include: financial management and oversight of all Town funds; centralized accounting; budget development, production and monitoring; administrative and project support to all departments; management of the Town's utility billing service; revenue collections; banking and bank card services; and customer service the public.

This department also provides Human Resources services including labor relations, and risk management. To find out more about the Finance and **Human Resources** Departments please visit the **Town of Yountville website**.

## **Biennial Budget Goals and Objectives**

- Evaluate potential of utilizing Town's Financial Advisor firm to manage investments and maximize the potential for increased interest earnings.
- Receive the GFOA Distinguished Budget Presentation Award for the Town's first Biennial 2024/2025 & 2025/2026 Budget.  
Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Annual Comprehensive Financial Report for June 30, 2024.
- Conduct a Transient Occupancy Tax (TOT) Audit for calendar years 2020-2022.
- Continue to develop processes for transitioning from paper to electronic records management related to payroll and Human Resources.
- Update Town Personnel Rules to reflect recent changes in legislation and evaluate the increased use of technology for employee services.

## **Budget Insights**

- Increase to salary and benefit costs as a result of department restructuring.  
\$20,000 budgeted for the annual financial audit. Increase in anticipation of higher cost for new Town auditing firm.
- This cost is shared with the enterprise funds so remaining amount of the contract is budgeted in water and wastewater departments \$40,000 budgeted in Audit & Accounting for Fiscal Year 2024/2025 to conduct TOT Audit covering calendar years 2020-2022.
- \$25,000 budgeted in Contract Services to work with consultant to establish Internal Service Funds.
- Contract Services budget also reflects cost increases for RGS Financial Consultant services. Personnel Services added to this department to account for \$10,000 to implement increased and improved HR services.
- Increases to Conference and Travel and Meetings and Training budgets to accommodate additional Human Resources and Risk Management trainings.

## Administrative Services Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$253,125	\$302,564	\$309,040	\$309,040	\$347,655	\$369,012
Salaries - Part Time	\$3,822	\$26,179	\$24,476	\$24,476	\$28,768	\$30,210
Overtime	\$52	\$56	\$300	\$300	\$400	\$425
Medicare & Fica	\$3,723	\$6,093	\$6,353	\$6,353	\$7,242	\$7,662
Deferred Compensation	\$16,628	\$21,033	\$22,215	\$22,215	\$26,935	\$28,440
Payment-In Lieu Health	\$3,280	\$4,500	\$4,500	\$4,500	\$2,400	\$2,400
Health Insurance	\$22,349	\$25,703	\$33,454	\$28,987	\$64,506	\$70,957
Dental Insurance	\$4,218	\$4,653	\$3,872	\$3,872	\$5,160	\$5,418
Vision Insurance	\$247	\$230	\$963	\$963	\$1,188	\$1,188
Life/Disability Insurance	\$2,507	\$3,012	\$3,403	\$3,403	\$3,831	\$3,946
Tuition Reimbursement	\$120	\$0	\$360	\$360	\$1,200	\$1,080
Automobile Allowance	\$1,940	\$2,220	\$2,220	\$2,220	\$1,590	\$1,590
Cell Phone Allowance	\$1,752	\$1,785	\$2,328	\$2,328	\$2,760	\$2,760
Other Employee Reimbursement	\$53	\$258	\$1,199	\$1,199	\$1,469	\$1,469
Technology Stipend	\$0	\$1,635	\$135	\$135	\$1,800	\$1,935
Pers Employer Rate	\$27,741	\$34,248	\$39,985	\$39,985	\$40,585	\$42,992
Allocated PRSP- Payment to Trust	\$0	\$14,087	\$15,256	\$15,256	\$16,913	\$17,952
Allocated OPEB - Payment to Trust	\$0	\$14,087	\$7,628	\$7,628	\$6,765	\$7,181
Allocated Liability Insurance	\$15,529	\$19,781	\$21,680	\$19,487	\$24,643	\$29,571
Allocated Wrkrs Comp Insurance	\$7,132	\$7,857	\$8,580	\$7,933	\$10,007	\$12,008
<b>TOTAL</b>	<b>\$364,218</b>	<b>\$489,980</b>	<b>\$507,945</b>	<b>\$500,638</b>	<b>\$595,817</b>	<b>\$638,196</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$587	\$973	\$1,000	\$1,000	\$1,000	\$1,000
Other Supplies & Materials	\$746	\$457	\$1,000	\$1,000	\$1,000	\$1,000
Postage & Printing	\$1,563	\$2,836	\$3,000	\$3,000	\$3,500	\$3,700
Audit & Accounting Services	\$23,425	\$27,263	\$61,500	\$68,925	\$68,000	\$28,000
Bank & Fiscal Agent Fees	\$1,825	\$654	\$2,000	\$2,000	\$1,500	\$1,500
Personnel Services	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Allocated IT Costs	\$40,463	\$48,101	\$51,500	\$51,500	\$71,810	\$71,970
Conference & Travel	\$1,410	\$5,698	\$8,250	\$8,250	\$14,000	\$17,000
Meetings & Training	\$5,572	\$5,336	\$15,500	\$15,500	\$13,200	\$13,200
Dues & Subscriptions	\$4,228	\$2,371	\$2,020	\$2,020	\$3,320	\$3,380
Contract Services	\$65,850	\$87,053	\$154,125	\$154,125	\$206,075	\$194,025
<b>TOTAL</b>	<b>\$145,668</b>	<b>\$180,743</b>	<b>\$299,895</b>	<b>\$307,320</b>	<b>\$393,405</b>	<b>\$344,775</b>

### Total Expenditures

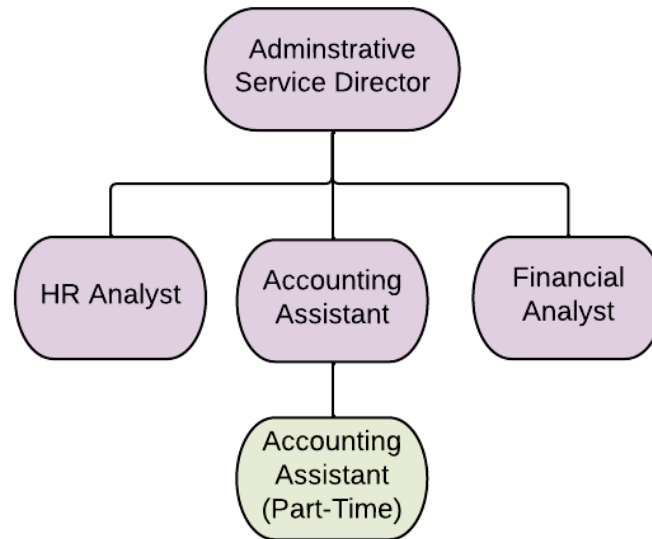
	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Finance	\$509,887	\$670,723	\$807,840	\$807,958	\$989,222	\$982,971
<b>TOTAL</b>	<b>\$509,887</b>	<b>\$670,723</b>	<b>\$807,840</b>	<b>\$807,958</b>	<b>\$989,222</b>	<b>\$982,971</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Accounting Assistant	0.1	0.1	0.1	0.1	0.1
Administrative Assistant II	0.1	0.1	0.1	0.2	0.2
Administrative Services Director	0.5	0.5	0.5	0.4	0.4
Financial Analyst/Accountant II	0.6	0.6	0.6	0.65	0.65
HR Analyst	0.2	0.2	0.2	0.6	0.6
Information Systems Administrator	0	0.056	0.1	0.1	0.1
Management Analyst II	0.25	0.25	0.25	0.25	0.25
Town Manager	0.075	0.075	0.075	0.075	0.075
<b>TOTAL</b>	<b>1.825</b>	<b>1.881</b>	<b>1.925</b>	<b>2.375</b>	<b>2.375</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.

## Administrative Services Department Organizational Chart



## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Finance Department focuses on three of the six Town Strategic Plan Critical Success Factors:



*Exceptional Town Services & Staff*

**Objective:** Provide high quality service to internal and external customers.



*Responsible Fiscal Policy*

**Objective:** Ensure ease, accuracy and continuity of daily business transactions and fiscal transparency.



*Engaged Residents*

**Objective:** Promote public participation in applicable Finance functions.

See the chart below describing how the Finance Department seeks to achieve these objectives.

### Finance Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY23/24 Estimated	FY24/25 Projected	FY25/26 Projected
	Connect with businesses operating within Town to ensure they have the appropriate license.	Process Business License applications and renewals. <b>Metric: Number of Business licenses issued per fiscal year .</b>	487	555	520	545	575
	Encourage Utility Customers to enroll in AutoPay to help avoid late fees.	Inform residents on how to enroll in AutoPay via multiple messaging platforms. <b>Metric: Percentage of Residents enrolled in Auto-Pay at fiscal year-end .</b>	42%	46%	47%	48%	49%
	Minimize number of utility account Shut Off Notices issued.	Follow SB 998 guidelines and procedures to amply notify customers about past due balances prior to water disconnection. <b>Metric: Number of shut-off notices issued per fiscal year .</b>	14	58	63	68	73
	Work closely with other departments to ensure that budget goals are met.	Provide Department Heads with budget information for review. <b>Metric: Number of meetings or budget status emails sent per fiscal year.</b>	3	5	5	10	10
	Provide the community with Town financial data that is of the highest quality.	Receive GFOA Certificate of Achievement for Excellence in Financial Reporting. <b>Metric: Number of consecutive years award received.</b>	13	14	15	16	17
		Receive GFOA Distinguished Budget Presentation Award. <b>Metric: Number of consecutive years award received.</b>	12	13	14	15	16
	Promote the Town's Budget Workshops, usage of our Online Budget Book, and Transparency Portal to promote community engagement	Promote Budget Workshops and inform public on how to navigate the Online Budget Book and Transparency Portal. <b>Metric: Number of communications to the community promoting budget-related items.</b>	1	3	4	5	5

# **Risk Management Department Expenditures**

General Fund Department 01-1103

## **Department Overview**

The Risk Management Department accounts for the costs of participation in CIRA (California Intergovernmental Risk Authority), a public Joint Powers Authority (JPA). CIRA provides the Town's insurance coverage's, proactive employee safety and risk management support & training. The costs of the Town's liability, workers' compensation, property, and errors & omissions insurances are charged out to all departments based on a per-employee allocation formula. The Town Manager serves as the Town's designated CIRA Board representative.

CIRA membership benefits support risk management practices through:

- Consultation for things such as litigation management, legislative and regulatory compliance, and contractual risk transfer.
- Loss Prevention, by assisting in identifying and managing risks through methods such as on-site risk assessments, post-incident assistance and mitigation, and operational best practices policy templates.
- Member training to help educate and train governing bodies, management, and employees on municipal operations and risk management.

The Liability Program provides coverage to \$35 million per occurrence for general and automobile liability and public officials' errors and omission. CIRA self-funds coverage up to \$1 million; losses that exceed this amount are covered via the CSAC Excess Insurance Authority. The Town's self-insured retention is \$20,000 for each occurrence.

The Liability Program is experience-rated, meaning premiums are based on loss experience. Employment Practices Liability (EPL) coverage is provided through the Employment Risk Management Authority (ERMA) up to \$1 million and California State Association of Counties-Excess Insurance Authority (CSAC-EIA) provides coverage in excess of \$1 million, up to the program limit per occurrence.

The Workers' Compensation Program provides coverage up to statutory limits per occurrence, including volunteers. CIRA self-funds up to \$500,000 and losses in excess of this amount are covered via the Local Agency Workers' Compensation Excess Pool (LAWCX) and reinsurance. CIRA provides a dedicated Workers' Compensation Unit which is responsive to employees and ensures their needs are met and they are returned to work appropriately. This Program is also experience-rated. The Town has a \$10,000 self-insured retention (SIR).

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

## **Biennial Budget Goals and Objectives**

- Continue to actively seek to update and improve upon Town's risk management policies and procedures by adopting new policies and procedures with a focus at the departmental operating level.
- Continue to be proactive assisting with risk management and prevention of potential litigation and workers compensation claims through the implementation of appropriate policies, procedures, and staff training and development including appropriate online training.
- Maintain liability claim reserve allocation at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required by CIRA.
- Maintain \$10,000 SIR to continue Workers Compensation Program.
- Apply for CIRA Employee Relations and Safety Grant opportunities.

## **Budget Insights**

- Funding is included for contract services for Employee Training and Development Services, Liebert, Cassidy & Whitmore Affordable Care Act Analysis and Training Consortium Dues, and CIRA Employment Practices Grant.

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3801) Refunds & Reimbursements	2,907	7,000	7,000	17,140	7,000	7,000
<b>Total</b>	<b>2,907</b>	<b>7,000</b>	<b>7,000</b>	<b>17,140</b>	<b>7,000</b>	<b>7,000</b>

## Risk Management Department Expenditures

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Other Supplies &amp; Materials</b>	\$620	\$5,684	\$9,200	\$9,200	\$8,500	\$8,500
<b>Conference &amp; Travel</b>	\$0	\$0	\$850	\$850	\$850	\$850
<b>Liability Claims</b>	\$34	\$7,980	\$15,000	\$15,000	\$15,000	\$15,000
<b>Workers' Comp Insurance</b>	\$0	\$1,263	\$0	\$0	\$0	\$0
<b>Workers Compensation Claims</b>	\$5,315	\$1,694	\$10,000	\$10,000	\$10,000	\$10,000
<b>Unemployment Insurance</b>	\$800	\$0	\$5,000	\$5,000	\$5,000	\$5,000
<b>Contract Services</b>	\$15,011	\$13,385	\$31,100	\$31,100	\$41,500	\$41,500
<b>TOTAL</b>	<b>\$21,780</b>	<b>\$30,007</b>	<b>\$71,150</b>	<b>\$71,150</b>	<b>\$80,850</b>	<b>\$80,850</b>

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Risk Management Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Exceptional Town  
Services & Staff*

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

See the chart below describing how the Risk Management Department seeks to achieve this objective.

Risk Management Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Promote workplace and townwide safety practices.	Number of Workers Comp. Claims	3	3	6	3	3
		Number of All-Staff safety meetings	2	4	4	4	4
		Number of Liability Claims	2	0	0	1	1



# Town Attorney Department Expenditures

General Fund Department 01-1105

## Department Overview

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

- Serves as the legal advisor for the Town Council and attends all Town Council meetings and other key Town-related meetings as required.
- Provides legal advice and direction to Town staff related to town projects and operations.
- Represents the Town in certain litigation matters and enforcement of the municipal code.
- Reviews and proposes updates to the Municipal Code to respond to changes in the law or to reflect Town needs.
- Drafts or reviews all proposed ordinances, resolutions, and contracts.
- Assists risk management and insurance pool in processing and evaluating all personal injury, property damage and other monetary claims against the Town, including managing claims litigation and outside counsel as necessary.

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

## Biennial Budget Goals and Objectives

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

## Budget Insights

- Contract Services budget includes all general advisory, labor, finance, and other projects.

## Town Attorney Department Expenditures

Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
General Fund	\$173,429	\$255,916	\$226,000	\$351,000	\$301,000	\$326,000
TOTAL	\$173,429	\$255,916	\$226,000	\$351,000	\$301,000	\$326,000

# Town Clerk & Communications Department Expenditures

General Fund Department 01-1110

## Department Overview

The Town Clerk and Communications Department serves as the central hub for legislative proceedings and professional support within the town administration. Responsible for overseeing municipal elections, campaign finance, and conflict of interest regulations, this department ensures adherence to legal standards while maintaining transparency and accessibility of information to the public. Through the town-wide Electronic Records Management Program, documented actions of legislative bodies are maintained with integrity. Committed to upholding the highest standards of governance, the Town Clerk and Communications Office operates in accordance with federal, state, and local legal frameworks, including the United States Constitution, the Constitution of the State of California, State Codes, and the Town of Yountville Municipal Code.

More information regarding the Town Clerk & Communications department is available on the [Town of Yountville website](#).

## Biennial Budget Goals and Objectives

- Creation of workflows in Laserfiche to maximize organizational efficiency.
- Proactive recruitment to ensure diversity, equity, and inclusion on Town Boards, Commissions, and Committees.
- Advance archival efforts to digitalize historic documents.
- Formalize communication plans by further developing structured documents such as a Strategic Communications Plan and a Crisis Communications Plan.
- Ensure election and statutory compliance while modernizing the election process.
- Foster professional development in order to provide high-level service delivery.

## Budget Insights

- Salary and benefit cost increases reflect proposed department restructure.
- \$40,000 budget for Elections in Fiscal Year 2024/2025 as it is an election year.
- Decrease in Contract Services budget due to DocuSign contract expense transitioning to Information Technology budget.

## Town Clerk Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$199,727	\$229,629	\$281,797	\$281,797	\$341,721	\$359,048
Salaries - Part Time	\$0	\$0	\$0	\$0	\$26,612	\$27,946
Medicare & Fica	\$2,833	\$3,133	\$4,086	\$4,086	\$6,991	\$7,345
Deferred Compensation	\$9,605	\$7,729	\$19,209	\$19,209	\$24,615	\$25,797
Payment-In Lieu Health	\$7,915	\$5,400	\$5,400	\$5,400	\$0	\$0
Health Insurance	\$10,042	\$13,507	\$21,079	\$20,684	\$63,199	\$69,519
Dental Insurance	\$2,232	\$2,479	\$2,583	\$2,583	\$3,668	\$3,851
Vision Insurance	\$1,400	\$950	\$1,100	\$1,100	\$1,225	\$1,225
Life/Disability Insurance	\$2,209	\$2,435	\$2,851	\$2,851	\$3,142	\$3,237
Tuition Reimbursement	\$120	\$0	\$300	\$300	\$300	\$300
Automobile Allowance	\$0	\$0	\$360	\$360	\$2,580	\$2,580
Cell Phone Allowance	\$1,280	\$1,952	\$2,112	\$2,112	\$2,352	\$2,352
Other Employee Reimbursement	\$747	\$1,150	\$1,320	\$1,320	\$1,514	\$1,514
Technology Stipend	\$0	\$104	\$90	\$90	\$3,420	\$810
Pers Employer Rate	\$20,012	\$16,530	\$22,282	\$22,282	\$33,734	\$35,487
Allocated PRSP - Payment to Trust	\$0	\$10,844	\$13,721	\$13,721	\$16,511	\$17,355
Allocated OPEB - Payment to Trust	\$0	\$10,844	\$6,860	\$6,860	\$6,605	\$6,942
Allocated Liability Insurance	\$8,905	\$15,107	\$17,398	\$16,481	\$23,167	\$27,800
Allocated Wrkrs Comp Insurance	\$4,090	\$6,000	\$6,886	\$6,709	\$9,407	\$11,289

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
TOTAL	\$271,118	\$327,794	\$409,433	\$407,944	\$570,763	\$604,397

#### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$333	\$663	\$1,500	\$1,500	\$1,600	\$1,700
Other Supplies & Materials	\$244	\$1,651	\$1,500	\$2,500	\$1,600	\$1,700
Advertising	\$237	\$1,873	\$7,000	\$7,000	\$6,000	\$6,500
Elections	\$1,636	\$36,214	\$2,500	\$27,500	\$46,700	\$3,000
Allocated IT Costs	\$20,227	\$24,055	\$31,690	\$31,690	\$60,940	\$61,070
Conference & Travel	\$125	\$294	\$15,000	\$15,000	\$16,000	\$16,500
Meetings & Training	\$8,922	\$15,242	\$15,000	\$15,000	\$16,000	\$16,500
Dues & Subscriptions	\$1,164	\$1,790	\$2,050	\$2,050	\$2,810	\$2,875
Contract Services	\$89,818	\$73,024	\$122,250	\$121,250	\$97,500	\$92,500
TOTAL	\$122,706	\$154,807	\$198,490	\$223,490	\$249,150	\$202,345

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Town Clerk	\$393,824	\$482,601	\$607,923	\$631,434	\$819,913	\$806,742
TOTAL	\$393,824	\$482,601	\$607,923	\$631,434	\$819,913	\$806,742

## Full-Time Staff Allocations\*

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.1	0.1	0.1	0.1	0.1
Clerk & Communications Director	0.9	0.9	0.9	0.9	0.9
Code Compliance Officer	0	0	0	0.25	0.25
Deputy Town Clerk	1	1	1	1	1
Information Systems Administrator	0	0.056	0.15	0.15	0.15
Town Manager	0	0	0.05	0.05	0.05
TOTAL	2	2.056	2.2	2.45	2.45

\* The "Town Clerk" position changed to "Communications Director/Town Clerk" in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Town Clerk Department focuses on three of the six Town Strategic Plan Critical Success Factors:



*Engaged Residents*

**Objective:** Embrace citizen participation.



*Visionary Leadership*

**Objective:** Provide transparency of Town Council decisions.



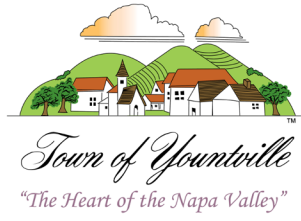
*Exceptional Town Services & Staff*

**Objective:** Provide a high level of service for the community.

See the chart below describing how the Town Clerk Department seeks to achieve these objectives.

#### Town Clerk Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	To encourage residents to participate in the decision-making process of all matters pertaining to the Town.	Board & Comissions Positions Recruited <b>Metric: Number of residents appointed to Town legislative bodies.</b>	15	17	15	16	12
		Post Town Council Agenda Packets for Public Review <b>Metric: Number of agenda packets processed and posted.</b>	25	41	35	35	35
	To maintain the legislative record of the Town Council decisions.	Approved Resolutions Processed <b>Metric: Total resolutions approved by the Council in the Fiscal Year.</b>	62	70	45	50	50
		Approved Ordinance Processed <b>Metric: Total ordinances approved by the Council in the Fiscal Year.</b>	8	9	10	8	8
	To provide transparency of all records maintained by the Town staff.	Public Records Request Received/Addressed <b>Metric: Number of Public Record Act request received.</b>	20	22	30	25	25



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# Planning & Building Department Expenditures

General Fund Department 01-2115

## **Department Overview**

The Planning & Building Department is responsible for guiding the physical growth and development of the community. Building staff reviews building permit applications for compliance with State and local building codes (structural, electrical, mechanical, plumbing, and energy efficiency) and provides plan check and inspection services for all new construction activity. Planning staff provides information on land use, zoning and site development standards and reviews land use and design review applications for consistency with the Town's General Plan and Zoning regulations. Planning staff is also responsible for various regulatory and policy programs, including administration of the Town's General Plan, State compliance reporting, rental registration permitting, Use Permit compliance monitoring, and employee parking monitoring. The Code Compliance function of the Planning & Building Department is responsible for investigating complaints concerning possible violations of the Town's building and zoning code regulations.

## **Biennial Budget Goals and Objectives**

- Continue to work with customers on development projects (Subdivision on Yountville Crossroads, Mixed-Use project, Perry Lang Restaurant renovation)
- Propose additional modifications to the tree ordinance.
- Complete Housing Element certification and implementation.
- Conduct On-Line permitting and processing enhancements.
- Implement Solar APP Plus software.
- Manage special events during spring and summer.

## **Budget Insights**

- \$117,000 budgeted for provision of contract building inspection and plan check services.
- \$75,000 is budgeted in Contract Services for legal assistance from the Town Attorney for items including development project legalities, Municipal Code amendments, and code compliance.
- \$80,000 is budgeted for on-call specialty consultants to service planning projects.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$401,712	\$512,363	\$534,130	\$539,680	\$556,108	\$601,392
Salaries - Part Time	\$8,158	\$15,577	\$14,685	\$14,685	\$17,261	\$18,126
Overtime	\$0	\$939	\$0	\$0	\$0	\$0
Medicare & Fica	\$6,100	\$11,073	\$8,868	\$8,949	\$9,385	\$10,107
Deferred Compensation	\$24,285	\$25,537	\$37,366	\$37,366	\$42,099	\$45,287
Payment-In Lieu Health	\$5,075	\$1,979	\$900	\$900	\$300	\$300
Health Insurance	\$32,822	\$42,881	\$69,565	\$67,796	\$80,972	\$89,069
Dental Insurance	\$3,885	\$4,331	\$4,385	\$4,385	\$4,921	\$5,167
Vision Insurance	\$1,759	\$321	\$1,925	\$1,925	\$1,850	\$1,850
Life/Disability Insurance	\$3,980	\$4,567	\$5,571	\$5,571	\$6,344	\$6,534
Tuition Reimbursement	\$360	\$0	\$1,680	\$1,680	\$300	\$300
Automobile Allowance	\$3,370	\$2,240	\$3,240	\$3,240	\$3,360	\$3,360
Cell Phone Allowance	\$3,120	\$3,133	\$3,984	\$3,984	\$3,840	\$3,840
Other Employee Reimbursement	\$1,205	\$670	\$2,704	\$2,704	\$2,614	\$2,614
Technology Stipend	\$0	\$645	\$2,430	\$2,430	\$1,980	\$4,500
Pers Employer Rate	\$41,137	\$38,398	\$55,067	\$55,067	\$58,661	\$63,017
Allocated PRSP- Payment to Trust	\$0	\$24,614	\$26,323	\$26,323	\$27,496	\$29,752
Allocated OPEB - Payment to Trust	\$0	\$24,614	\$13,161	\$13,161	\$10,999	\$11,901
Allocated Liability Insurance	\$29,822	\$24,330	\$37,245	\$33,476	\$40,250	\$48,300
Allocated Wrks Comp Insurance	\$13,696	\$6,993	\$11,854	\$10,959	\$13,094	\$15,713
<b>TOTAL</b>	<b>\$580,488</b>	<b>\$745,205</b>	<b>\$835,083</b>	<b>\$834,281</b>	<b>\$881,834</b>	<b>\$961,129</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$204	\$109	\$1,500	\$1,500	\$1,500	\$1,500
Other Supplies & Materials	-\$510	\$94	\$1,500	\$1,500	\$1,500	\$1,500
Postage & Printing	\$3,386	\$2,018	\$4,500	\$4,500	\$4,500	\$4,500
Bank & Fiscal Agent Fees	\$10,519	\$6,010	\$5,500	\$5,500	\$5,500	\$5,500
Building Inspection Services	\$86,718	\$81,802	\$93,500	\$93,500	\$87,000	\$87,000
Plan Check Services	\$33,493	\$11,916	\$20,000	\$20,000	\$30,000	\$30,000
Vehicle Maintenance	\$403	\$0	\$500	\$500	\$500	\$500
Allocated IT Costs	\$40,463	\$48,101	\$43,580	\$43,580	\$63,450	\$63,590
Conference & Travel	\$495	\$7,272	\$12,000	\$12,000	\$12,000	\$12,000
Meetings & Training	\$550	\$60	\$1,000	\$1,000	\$1,000	\$1,000
Dues & Subscriptions	\$2,621	\$163	\$1,500	\$1,500	\$1,500	\$1,500
Way Finding Sign Program	\$320	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Contract Services	\$168,851	\$126,276	\$188,000	\$378,010	\$234,600	\$194,600
<b>TOTAL</b>	<b>\$347,512</b>	<b>\$283,821</b>	<b>\$375,080</b>	<b>\$565,090</b>	<b>\$445,050</b>	<b>\$405,190</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Planning & Building	\$928,000	\$1,029,026	\$1,210,163	\$1,399,371	\$1,326,884	\$1,366,319
<b>TOTAL</b>	<b>\$928,000</b>	<b>\$1,029,026</b>	<b>\$1,210,163</b>	<b>\$1,399,371</b>	<b>\$1,326,884</b>	<b>\$1,366,319</b>



## Program Revenues

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3110) Building Permits	84,588	87,059	85,000	85,000	87,000	87,000
(3111) Plan Checks	53,293	53,235	28,000	31,229	30,000	30,000
(3112) Tech Upgrade Fee	5,344	5,864	5,000	5,000	5,000	5,000
(3114) Digitization Fee	0	0	100	0	100	100
(3120) Special Event Permit*	0	0	1,500	4,289	1,500	1,500
(3190) Tree Removal Permit	1,430	1,150	1,500	1,500	1,500	1,500
(3192) Cannabis Delivery Permit	0	0	100	0	100	100
(3195) Minor Home Occ Permit	159	374	150	180	175	175
(3220) Administrative Fines - Penalties	10,000	6,700	2,500	2,500	2,500	2,500
(3601) Planning Service Charge	19,036	63,371	75,000	75,000	75,000	75,000
(3605) Rental Program Registration	17,860	19,100	20,000	20,000	20,000	20,000
(3606) Conditional Use Permit Fee	0	27,055	30,000	30,056	30,000	30,000
(3615) Way Finding Signage Fees	6,580	6,850	12,500	12,500	10,000	10,000
(3625) Parking Mgmt- Vehicle Reg. Fee	37,320	46,710	50,000	50,000	50,000	50,000
(3635) Parking Mgmt- Off Site Parking	5,287	5,457	10,000	10,000	10,000	10,000
(3640) Storefront Display Monitoring	0	0	1,000	1,000	1,000	1,000
(3800) Miscellaneous Revenue	501	188	100	382	200	200
<b>Total</b>	<b>241,398</b>	<b>323,112</b>	<b>322,450</b>	<b>328,636</b>	<b>324,075</b>	<b>324,075</b>

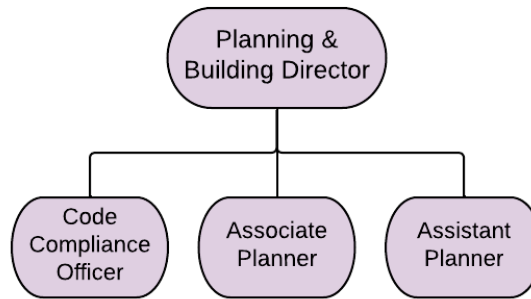
\*Special Event Permit revenue moved from the Parks & Recreation department to the Planning & Building department in Fiscal Year 2023/2024.

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
<b>Administrative Assistant II</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.1</b>	<b>0.1</b>
<b>Administrative Services Director</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.05</b>	<b>0.05</b>
<b>Assistant Planner</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Associate Planner</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Code Compliance Officer</b>	<b>0</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b>Financial Analyst/Accountant II</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>HR Analyst</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>Information Systems Administrator</b>	<b>0</b>	<b>0.056</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>Planning Director</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Town Manager</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>TOTAL</b>	<b>3.5</b>	<b>3.806</b>	<b>3.85</b>	<b>3.7</b>	<b>3.7</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.

# Planning and Building Organizational Chart



## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Planning Department focuses on two of the Town's Strategic Plan Critical Success Factors:



*Exceptional Town Services & Staff*

**Objective:** Provide services and manage programs for Town residents and businesses.



*Quality of Life*

**Objective:** Implement policies and regulations that support high quality livability within the Town.

See the chart below describing how the Planning Department seeks to achieve these objectives.

Planning Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Provide residents and visitors with consistent and visual pleasing wayfinding signs for Town businesses and services.	Manage the Way Finding Sign Program by working with new businesses and existing participants. <b>Metric: Number of Sign program participants.</b>	48	44	46	50	50
	Manage the overflow parking in residential neighborhoods.	Perform weekly spot checks and manage and enforce the Employee Parking Management Program. <b>Metric: Number of businesses enrolled in the Employee Parking Management Program.</b>	16	17	18	25	25
	Manage orderly and permitted building activity within the Town.	Manage a proactive building department. <b>Metric: Number of building permits issued.</b>	172	152	165	175	175
	Encourage high quality construction within the Town.	Uphold the Town building standards and require them during the building permit process. <b>Metric: Annual Building Permit revenue.</b>	\$200,326	\$164,327	\$130,000	\$160,000	\$160,000
	Monitor Yountville neighborhoods to ensure that the majority of home remain residential rather than for short-term occupancy.	Require that all residential rental units have a registration permit number and limit the rental to 30-days or more. <b>Metric: Rental Registration Permits issued per annum.</b>	170 (400 units)	189	170	170	170
	Ensure activity within the Town is consistent with the Municipal Code Policies.	Actively monitor the activity and respond as necessary. <b>Metric: Code Compliance cases processed per year.</b>	39	70	150	150	150
	To provide healthy, cost effective opportunities for Community Connection!	Actively monitor events around Town and respond as necessary. <b>Metric: Special Event, Film and Sound Permit, and Temporary Structure Applications Processed</b>	11	24	45	44	44

# Law Enforcement Services Department Expenditures

General Fund Department 01-3200

## Department Overview

The Town has contracted with the Napa County Sheriff's Office to provide law enforcement services to the Town since incorporation on February 4, 1965. The Sheriff's Office is responsible for the protection of life and property, the control and prevention of crime, and the enforcement of vehicle laws and regulations. The Town and Sheriff's Office are committed to exercising their responsibilities in a prudent and fair manner respecting individual dignity regardless of age, sex, social status, ethnic group, or creed. The Sheriff's Office works with the Town of Yountville staff to help prevent and alleviate crime problems in Town and will remain flexible and innovative in attempts to find superior methods of serving the populace and responding to the law enforcement and community policing needs that are of concern to residents and visitors to Yountville.

## Biennial Budget Goals and Objectives

- Ensure all Deputies assigned to the town have attended Bicycle Patrol training.
- Ensure all Deputies assigned to the town have attended Collision Investigation training.
- Increase community interaction through bicycle patrols, foot patrols, and generally getting out of our patrol cars.
- Improve traffic safety and quality of life concerns by continuing to focus on traffic and parking enforcement and education.
- Develop relationships with the business community through proactive activities such as a "Business Contact Update".
- Promote safety and security through concepts such as CPTED (Crime Prevention Through Environmental Design).
- Promote awareness and community response to evolving scams.
- Conduct outreach to encourage community members to contact us even if they're uncertain their situation is a "police matter."

## Budget Insights

- \$103,432, or 8.14% increase in costs for Fiscal Year 2024/2025 in accordance with new four-year contract between the Town and Napa County Sheriff's Department.
- \$116,837, or 8.50% increase in costs for Fiscal Year 2025/2026.
  - The new agreement expires in June 2028.

## Department Expenditures

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Supplies & Materials	\$0	\$0	\$500	\$500	\$500	\$500
Contract Services	\$1,194,799	\$1,232,373	\$1,271,120	\$1,271,120	\$1,374,552	\$1,491,389
TOTAL	\$1,194,799	\$1,232,373	\$1,271,620	\$1,271,620	\$1,375,052	\$1,491,889

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3011) Sales Tax Public Safety	26,102	33,054	20,000	22,000	30,000	30,000
(3201) Vehicle Code Fines	548	742	500	500	750	750
(3402) State Cops Program	163,372	165,271	159,000	173,000	190,000	195,000
<b>Total</b>	190,021	199,067	179,500	195,500	220,750	225,750



# Fire & Emergency Medical Services

## Department Expenditures

General Fund Department 01-3201

### Department Overview

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

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

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

The contract provides the following:

- A Fire Chief responsible for the overall operation of the Napa County Fire Department.
- An operational staff consisting of one Deputy Chief, one Assistant Chief, six Fire Captains, 12 Fire Apparatus Engineers at station.
- A Training Bureau consisting of one Battalion Chief and two Fire Captains funded by CAL FIRE, and three Fire Captains and one Office Technician funded by Napa County. The Bureau provides training to both career and volunteer firefighters within NCFD.
- Fire Marshal's Office: County Employees are one Fire Marshal, one Deputy Fire Marshal, two Plan Examiner's, one Code Enforcement Officer, and one Office Technician. CALFIRE employee: one Deputy Fire Marshal that is a Captain for CALFIRE. Napa Firewise and the County Chipping Program is now under the new Fire Prevention Office in the CEO's Office.
- Fire Prevention Office: County Employees are one Fire Administration Officer (Department Head of Napa County Fire Department), one Fire Project Manager, and one Fire Program Manager.
- A dispatch center consisting of a Battalion Chief, five Fire Captains and 2.75 Communications Operators funded by CAL FIRE, and one Fire Captain and four Communications Operators funded by Napa County. Dispatch for NCFD is provided by the CAL FIRE Emergency Command Center (ECC) in St. Helena. The ECC also dispatches for the CAL FIRE Sonoma-Lake-Napa Unit, Calistoga Fire Department and St. Helena City Fire Department and Lake County Fire.
- Fleet Management consisting of one Fleet Equipment Manager funded by CAL FIRE and three Heavy Equipment Mechanics funded by Napa County.
- An administrative Staff consisting of a Staff Services Manager, one AGPA, two Staff Services Analyst funded by Napa County.
- Three field Battalion Chiefs funded by CAL FIRE plus 3 Battalion Chiefs funded by Napa County, provide daily command and control oversight for incidents within the Town and adjoining County areas.

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

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



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

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

## **Biennial Budget Goals and Objectives**

- Continue to provide a high-quality level of fire and emergency medical services to the Yountville community while staying within the allocated budget.
- Continue the Fire Inspection Program for commercial properties.
- Host informational and educational workshops with community stakeholders to demonstrate fire department operational readiness.
- Provide community emergency preparedness support for natural disasters or large-scale emergencies.
- Continue to function as an active, positive, proactive component of the community, working at Town events, schools and with the public along with Town staff to provide the highest level of customer service and education to the community.

## **Budget Insights**

- **\$1,759,976** budgeted for contracted services for Fiscal Year 2024/2025 per CalFire contract with Napa County.
  - The Town estimates a Fire Tax Credit of \$286,000 to offset costs. This credit is reflected on the invoice the Town receives from CalFire.
  - **\$1,473,976** net expenditure when Fire Tax Credit is considered
- **\$1,935,974** budgeted for contracted services for Fiscal Year 2025/2026 which assumes a 10% increase in costs.
  - The Town Estimates a Fire Tax Credit of \$295,000 to offset costs.
  - **\$1,640,974** net expenditure when Fire Tax Credit is considered
  - A new contract will be negotiated in early 2025.

## **Department Expenditures**

### **Total Expenditures**

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Contract Services</b>	\$457,579	\$625,659	\$1,148,000	\$1,148,000	\$1,473,976	\$1,640,974
<b>TOTAL</b>	<b>\$457,579</b>	<b>\$625,659</b>	<b>\$1,148,000</b>	<b>\$1,148,000</b>	<b>\$1,473,976</b>	<b>\$1,640,974</b>





# Public Works - Administration & Engineering Department Expenditures

General Fund Department 01-4301

## **Department Overview**

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

The Public Works Administration and Engineering Division are staffed by the Public Works Director, the Deputy Public Works Director, a shared (Finance) Senior Management Analyst, and an Engineering Technician. This lean staff, along with Municipal Operations and Utilities Division staff manage the day-to-day operations, budget and planning for the Public Works Department. Public Works Administration and Engineering Division also works with the Town's partners at the Federal, State and County levels to administer regional and local regulatory compliance for the various public works functions including but not limited to transportation, stormwater, water distribution, wastewater collection, wastewater treatment and recycled water production.

## **Biennial Budget Goals and Objectives**

- Complete the Annual Street Maintenance and Paving Project(s) (MT-3025 & MT-3026) to meet the Pavement Condition Index goal of 80.
- Complete the Annual Inflow and Infiltration Reduction Program (WW-2025 & WW-2026)
- Refine work plan and budgets for Measure T, SB1 and Gas Tax (HUTA) funds. This requires the Town to submit five-year plans per the program requirements. These plans are updated biannually with reports on project completion submitted on an annual basis.
- Complete the Annual ADA Accessibility Improvements Program (CP-2025 & CP-2026) as adopted in the ADA Transition Plan including an ADA.
- Coordinate with the Planning and Building Department to provide plan review services and engineering services on private development projects

## **Budget Insights**

- Anticipating that \$685,000 in combined revenue to Special Revenue Funds from Measure T (Fund 25), SB1 (Fund 26) and Gas Tax (Fund 20) will continue to be the revenue resources for funding of street projects such as the Annual Street Maintenance Paving Program, which relieves the General Fund.
- Managing these projects is a primary function of the Public Works Administration & Engineering Department.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$385,053	\$457,077	\$490,385	\$490,385	\$499,606	\$521,000
Overtime	\$0	\$0	\$100	\$0	\$0	\$0
Medicare & Fica	\$5,884	\$6,257	\$7,111	\$7,111	\$7,245	\$7,555
Deferred Compensation	\$25,307	\$30,369	\$33,333	\$33,333	\$36,971	\$38,429
Payment-In Lieu Health	\$302	\$300	\$300	\$300	\$2,700	\$2,700
Health Insurance	\$32,830	\$39,379	\$54,079	\$51,919	\$47,437	\$51,192
Dental Insurance	\$2,492	\$3,416	\$3,931	\$3,931	\$3,726	\$3,867
Vision Insurance	\$723	\$251	\$1,610	\$1,610	\$1,635	\$1,585
Life/Disability Insurance	\$3,673	\$4,401	\$5,378	\$5,378	\$5,024	\$5,119
Tuition Reimbursement	\$120	\$0	\$240	\$240	\$324	\$324
Automobile Allowance	\$3,685	\$3,768	\$3,768	\$3,768	\$3,720	\$3,720
Cell Phone Allowance	\$2,777	\$2,929	\$3,091	\$3,091	\$3,076	\$3,044
Other Employee Reimbursement	\$489	\$1,039	\$2,405	\$2,405	\$2,404	\$2,366
Technology Stipend	\$0	\$2,268	\$630	\$630	\$1,656	\$2,520
Pers Employer Rate	\$29,722	\$34,746	\$45,994	\$45,994	\$42,431	\$44,222
Allocated PRSP- Payment to Trust	\$0	\$22,016	\$23,809	\$23,809	\$24,265	\$25,307
Allocated OPEB - Payment to Trust	\$0	\$22,016	\$11,905	\$11,905	\$9,706	\$10,123
Allocated Liability Insurance	\$25,006	\$33,715	\$30,255	\$27,194	\$37,071	\$44,481
Allocated Wrkrs Comp Insurance	\$11,485	\$16,052	\$14,861	\$13,738	\$18,301	\$21,961
TOTAL	\$529,547	\$679,999	\$733,185	\$726,741	\$747,298	\$789,515

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$1,139	\$254	\$800	\$800	\$800	\$800
Other Supplies & Materials	\$3,956	\$1,796	\$5,000	\$5,000	\$5,000	\$5,000
Postage & Printing	\$0	\$0	\$500	\$500	\$500	\$500
Advertising	\$188	\$657	\$1,500	\$1,500	\$1,500	\$1,500
Other Agencies	\$37,806	\$20,201	\$81,014	\$81,014	\$84,000	\$84,000
Facilities/Grounds Maintenance	\$0	\$71	\$1,000	\$1,000	\$1,000	\$1,000
Equipment Maintenance	\$378	\$1,106	\$1,000	\$1,000	\$1,000	\$1,000
Vehicle Maintenance	\$403	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Utilities - Water & Sewer	\$1,077	\$1,505	\$1,400	\$1,400	\$1,520	\$1,550
Allocated IT Costs	\$29,336	\$34,882	\$44,560	\$44,560	\$44,340	\$44,430
Conference & Travel	\$0	\$392	\$3,000	\$3,000	\$5,000	\$5,000
Meetings & Training	\$1,262	\$613	\$2,125	\$2,125	\$2,500	\$2,500
Dues & Subscriptions	\$461	\$180	\$1,000	\$1,000	\$1,000	\$1,000
Contract Services	\$3,784	\$1,625	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL	\$79,791	\$64,281	\$153,899	\$153,899	\$159,160	\$159,280

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Engineering/Administration	\$609,338	\$744,281	\$887,084	\$880,640	\$906,458	\$948,795
TOTAL	\$609,338	\$744,281	\$887,084	\$880,640	\$906,458	\$948,795

## Program Revenues

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3199) Encroachment Permit	16,052	20,700	15,000	15,000	15,000	15,000
(3602) Engineering Service Charges	435	1,071	1,000	1,000	1,000	1,000
<b>Total</b>	<b>16,487</b>	<b>21,771</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>

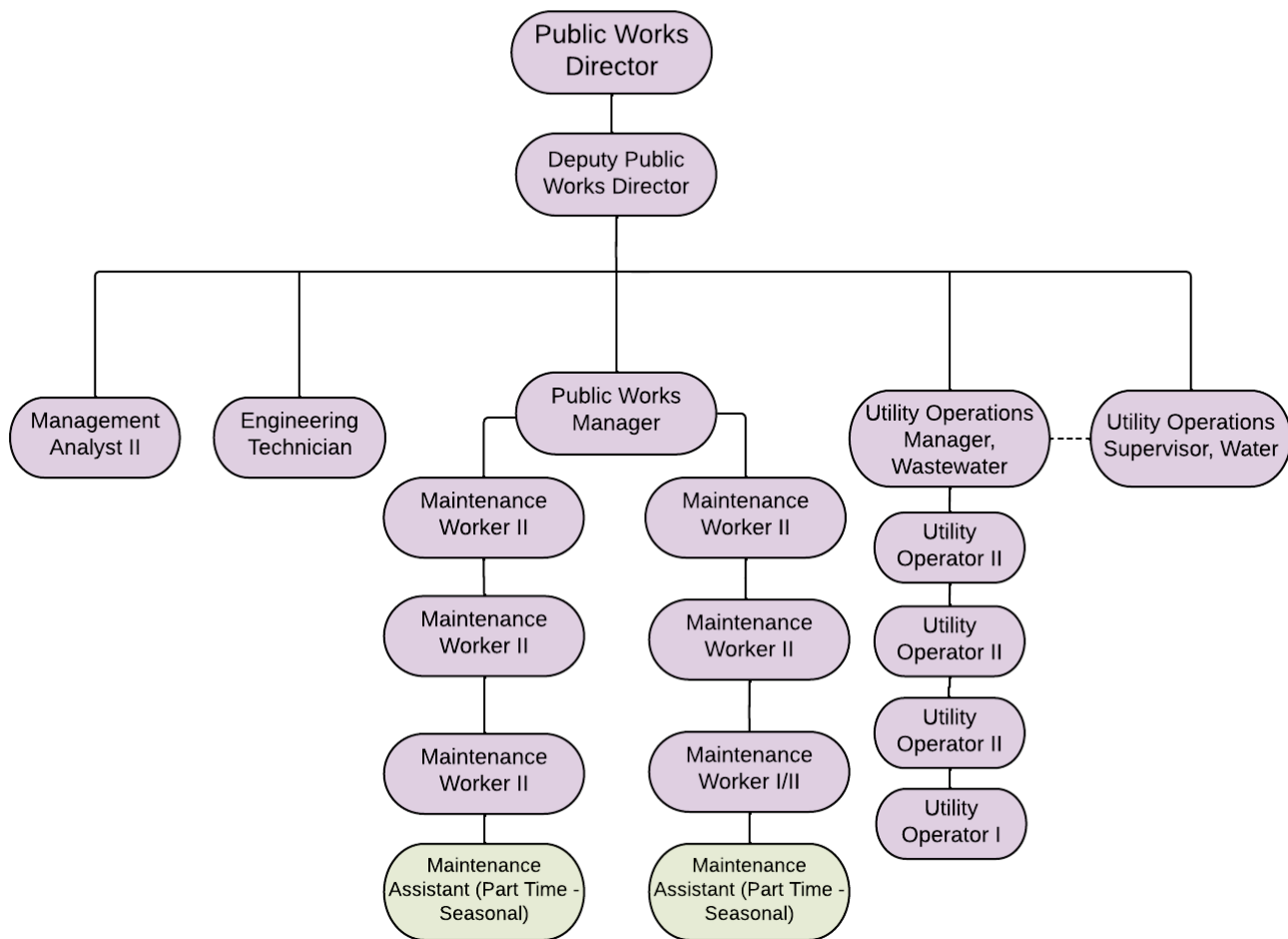
## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.1	0.1	0.1	0.1	0.1
Administrative Services Director	0.05	0.05	0.05	0.05	0.05
Code Compliance Officer	0	0.25	0.25	0.25	0.25
Deputy Public Works Director	0.75	0.75	0.75	0.75	0.75
Engineering Technician	0.75	0.75	0.75	0.75	0.75
Financial Analyst/Accountant II	0.1	0.1	0.1	0.1	0.1
HR Analyst	0.07	0.07	0.07	0.07	0.07
Information Systems Administrator	0	0.056	0.1	0.1	0.1
Management Analyst II	0.45	0.45	0.45	0.45	0.45
Municipal Operations Manager	0.1	0.1	0.1	0.1	0
Public Works Director	0.4	0.4	0.4	0.4	0.4
Town Manager	0.1	0.1	0.1	0.1	0.1
Utility Operations Manager	0.05	0.05	0	0.05	0.05
<b>TOTAL</b>	<b>2.92</b>	<b>3.226</b>	<b>3.22</b>	<b>3.27</b>	<b>3.17</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.
- The "Municipal Operations Manager" position will drop off during Fiscal Year 2024/2025.
- The "Utility Operations Manager" position changed to "Wastewater Operations Manager" in Fiscal Year 2024/2025.
- The "Wastewater Operations Manager" position is currently filled by a contracted position with the Napa Sanitation District.

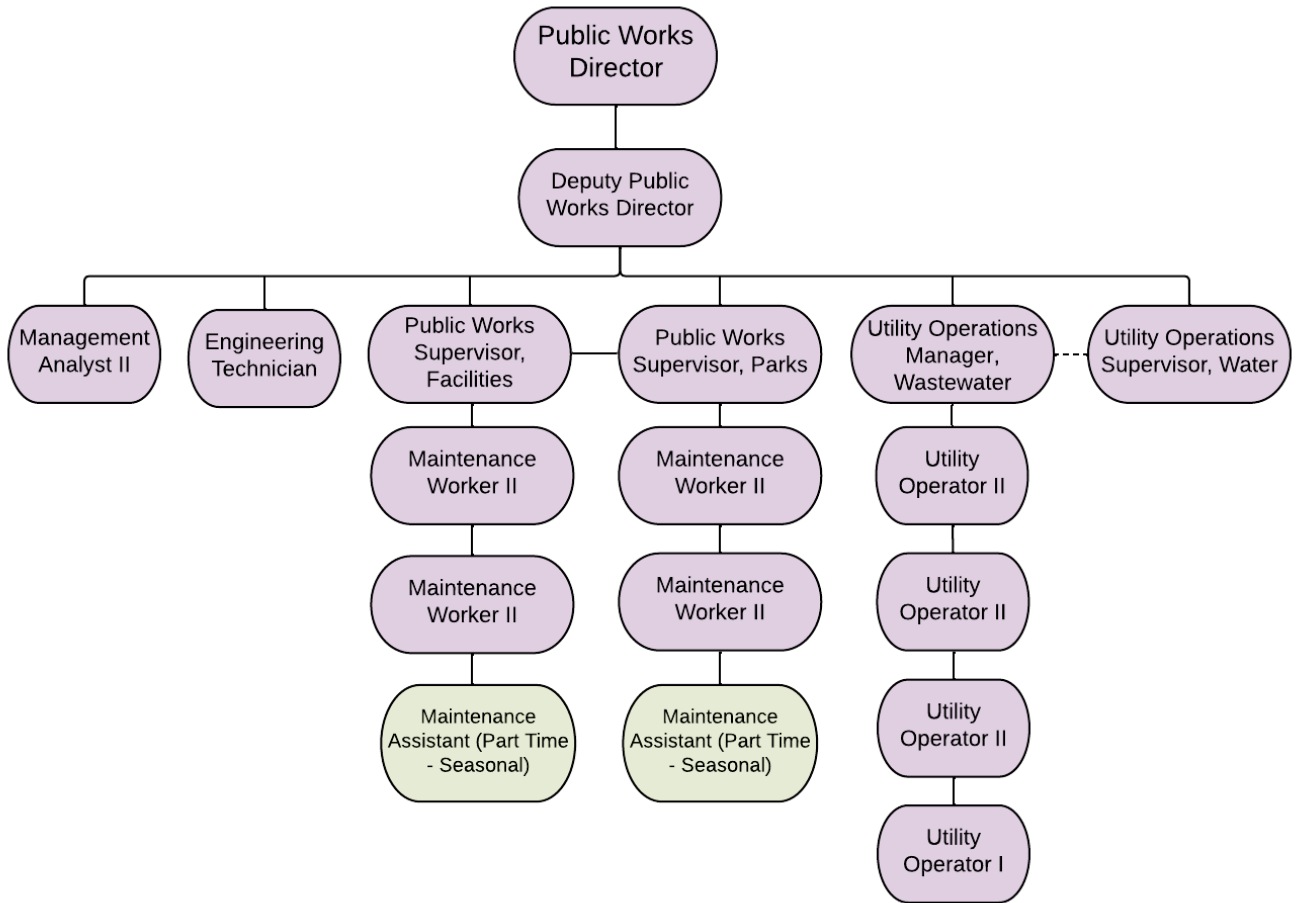
# Public Works Organizational Chart

FY 2024-2025



# Public Works Organizational Chart

FY 2025-2026



## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Public Works Administration Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Exceptional Town Services & Staff*

**Objective:** Provide high quality administrative support to Public Works departments.

See the chart below describing how the Public Works Administration Department seeks to achieve this objective.

**Public Works Administration Department Performance Measures**

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Efficiently facilitate completion of Town projects and ongoing Town maintenance.	Projects/Programs Administered	22	33	33	33	33
	Ensure Town projects and programs are safely administered.	Internal safety meetings held with Public Works employees.	25	41	47	47	47
		Provide contractors with instructions and encroachment guidelines to ensure projects are performed safely. <b>Metric: Encroachment Permits issued</b>	78	83	87	92	95
	Ensure activity within the Town is consistent with current regulations	Actively monitor water usage to ensure current drought conservation regulations are being met and respond accordingly.* <b>Metric: Notice of Violation &amp; Abatement Orders issued</b>	62	50	0*	0*	0*

\* Not applicable at this time due to no current drought conservation regulations.





# Public Works - Streets Maintenance Department Expenditures

General Fund Department 01-4305

## Department Overview

The Streets Maintenance Division is responsible for the maintenance and repair of the Town's streets and sidewalk related infrastructure which includes:

- 8.2 centerline miles of paved streets
- 5.6 miles of storm drainage systems (300 Catch Basins, Finnell Storm drain structures, three (3) sedimentation basins and associated infrastructure)
- 4.75 miles of curbs, gutters, and sidewalks
- 300 traffic control and directional signage (street, stop, traffic control, etc.)
- Striping and painting of streets and curbs
- 130 LED Street lights
- 300 trees in the public right-of-way
- Vegetation management in public right-of-way

The Streets Division utilizes outside contractors for services including street sweeping, street striping and curb painting, and tree care services in the public right-of-way. The Streets Division is also responsible for the maintenance and construction of Yountville's unique wood framed sign and wood post street identification signs. These signs date back to the 1975 Lawrence Halperin General Plan.

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

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

## Biennial Budget Goals and Objectives

- Perform annual inspection of Town's storm drain system. This includes drains, swales and all inlets and outfalls for compliance with NPDES permit.
- Perform annual floodwall inspection, flood response training and all documentation.
- Continue to expand use of GIS in a more complete and comprehensive manner. This includes capturing additional assets to create a more robust system. The tasks will include creating new map layers for internal, and external use and additional maps and layers.
- The Urban Forest Management Program completes years two and three of the current three-year cycle. This program involves arborists review and trimming as needed. This program includes trimming all trees in Town at least once every three years.
- Continue to pursue and track training opportunities for professional, personal, and safety-related topics. This includes a variety of methods including peer and professional organizations, conferences, online and onsite training.

## Budget Insights

- Other Supplies and Materials budget decreases \$10,000 in 2024/2025 and increases by \$12,000 in year 2025/2026 due to curb painting performed biannually.
- Contract Services increases \$38,350 over the two budget cycles due to significant increases to street sweeping contract services.

## Departmental Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$131,926	\$146,088	\$149,417	\$149,417	\$132,115	\$125,824
Overtime	\$5,697	\$7,134	\$8,500	\$8,500	\$9,000	\$9,450
Medicare & Fica	\$1,883	\$2,074	\$2,167	\$2,167	\$1,916	\$1,825
Deferred Compensation	\$8,349	\$9,504	\$10,065	\$10,065	\$8,787	\$8,551
Payment-In Lieu Health	\$451	\$458	\$450	\$450	\$750	\$750
Health Insurance	\$29,279	\$33,390	\$38,976	\$38,976	\$34,988	\$35,520
Dental Insurance	\$2,526	\$2,708	\$2,836	\$2,836	\$2,266	\$2,242
Vision Insurance	\$109	\$38	\$688	\$688	\$688	\$538
Life/Disability Insurance	\$1,379	\$1,591	\$2,150	\$2,150	\$1,380	\$1,253
Automobile Allowance	\$141	\$120	\$120	\$120	\$120	\$120
Cell Phone Allowance	\$1,328	\$1,347	\$1,320	\$1,320	\$1,128	\$1,032
Other Employee Reimbursement	\$133	\$198	\$1,066	\$1,066	\$946	\$834
Technology Stipend	\$0	\$191	\$0	\$0	\$0	\$90
Pers Employer Rate	\$14,834	\$16,651	\$20,357	\$20,357	\$18,610	\$17,945
Allocated PRSP- Payment to Trust	\$0	\$7,176	\$7,189	\$7,189	\$6,277	\$6,108
Allocated OPEB - Payment to Trust	\$0	\$7,176	\$3,595	\$3,595	\$2,511	\$2,443
Allocated Liability Insurance	\$8,563	\$9,901	\$9,873	\$8,874	\$10,730	\$12,883
Allocated Wrkrs Comp Insurance	\$3,933	\$3,933	\$3,907	\$3,613	\$4,357	\$5,228
<b>TOTAL</b>	<b>\$210,531</b>	<b>\$249,677</b>	<b>\$262,676</b>	<b>\$261,383</b>	<b>\$236,569</b>	<b>\$232,636</b>

#### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$17	\$0	\$800	\$800	\$800	\$800
Other Supplies & Materials	\$15,864	\$16,782	\$32,300	\$32,300	\$22,300	\$34,300
Facilities/Grounds Maintenance	\$13,173	\$9,660	\$16,000	\$16,000	\$19,000	\$21,000
Equipment Maintenance	\$1,350	\$4,274	\$4,000	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$2,581	\$2,897	\$3,000	\$3,000	\$3,000	\$3,000
Utilities - Gas & Electric	\$26,941	\$26,901	\$28,000	\$28,000	\$30,800	\$33,880
Allocated IT Costs	\$13,861	\$16,486	\$19,100	\$19,100	\$20,960	\$21,000
Conference & Travel	\$85	\$1,599	\$1,275	\$1,275	\$2,000	\$2,000
Meetings & Training	\$486	\$975	\$400	\$400	\$440	\$485
Dues & Subscriptions	\$190	\$160	\$500	\$500	\$500	\$500
Contract Services	\$60,808	\$58,914	\$88,500	\$88,500	\$111,750	\$126,050
<b>TOTAL</b>	<b>\$135,355</b>	<b>\$138,649</b>	<b>\$193,875</b>	<b>\$193,875</b>	<b>\$215,550</b>	<b>\$247,015</b>

#### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$956	\$0	\$3,000	\$3,000	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$956</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Street Maintenance	\$346,842	\$388,326	\$459,551	\$458,258	\$456,119	\$483,651
<b>TOTAL</b>	<b>\$346,842</b>	<b>\$388,326</b>	<b>\$459,551</b>	<b>\$458,258</b>	<b>\$456,119</b>	<b>\$483,651</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Information Systems Administrator	0	0.056	0	0	0
Maintenance Worker II	0.2	0.2	0.2	0.2	0.2
Municipal Operations Manager	0.3	0.3	0.3	0.3	0
Public Works Director	0.05	0.05	0.05	0.05	0.05
Public Works Parks Supervisor	0.075	0.075	0.075	0.075	0.075
Public Works Streets/Facilities Supervisor	0.75	0.75	0.75	0.75	0.75
<b>TOTAL</b>	<b>1.375</b>	<b>1.431</b>	<b>1.375</b>	<b>1.375</b>	<b>1.075</b>

- The "Municipal Operations Manager" position will drop off during Fiscal Year 2024/2025.
- The "Facility & Grounds Worker" position changed to "Public Works Parks Supervisor" in Fiscal Year 2024/2025.
- One of the "Maintenance Worker II" positions changed to "Public Works Streets/Facilities Supervisor" in Fiscal Year 2024/2025.

# Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Public Works Streets Department focuses on one of the Town's Strategic Plan Critical Success Factors:



Quality of Life

**Objective:** Provide well-maintained streets.

See the chart below describing how the Public Works Streets Department seeks to achieve this objective.

Public Works Streets Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Public Works employees and external contractors to help maintain the Town's streets.	Number of street signs replaced	14	17	22	40	40
		Miles of streets swept	214	214	214	214	214
	Ensure that the Town's streets continue to meet high quality standards.	Town of Yountville Pavement Condition Index (PCI)	78	78	79	79	79



# Public Works - Parks Maintenance Department Expenditures

General Fund Department 01-4320

## Department Overview

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

This Division oversees the urban forest management plan which, as a part of the Town Council policy which requires that every Town-owned park tree be inspected and trimmed as needed at least once in a three-year period. This work is performed by a tree maintenance contractor and each of the crews from this contractor is accompanied by a certified arborist.

This division is supervised by the Municipal Operations Manager and consists of two employees: one Maintenance Worker and one Facilities & Grounds Worker position. Two part-time positions help to provide services for the parks' restrooms, trash pickup and assisting mowing and landscape maintenance. Part time help is seasonal and may not exceed 960-hours annually.

Responsibilities for Town Parks Maintenance staff include:

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

## Biennial Budget Goals and Objectives

- Maintain daily cleaning of parks' public restrooms.
- Continue to provide high quality level of maintenance.
- Continue to maintain the Town's park and path system at a very high level.
- Utilize GIS and iWork Asset Management system to create efficiency and effectiveness in work order management.
- Pursue and track training opportunities for professional, personal, and safety-related topics. This will include a variety of methods including peer and professional organizations and conferences, online training, and onsite training.

## Budget Insights

- Facilities/Grounds Maintenance budget increases over the two-year cycle due to increase in supply costs and funding for the Good Neighbor Fence program.
- Approximately \$13,000 estimated in annual revenue for Napa County share of Vine Trail maintenance per agreement.
- Utilities - Water & Sewer increases \$45,000 in 2024/2025 and another \$10,000 in the 2025/2026 budget due to the new property acquisition.

## Departmental Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$201,185	\$223,226	\$238,149	\$238,149	\$308,962	\$321,532
Salaries - Part Time	\$36,183	\$38,275	\$44,621	\$44,621	\$47,309	\$48,730
Overtime	\$3,945	\$4,138	\$6,500	\$6,500	\$8,000	\$8,400
Medicare & Fica	\$5,591	\$6,089	\$6,867	\$6,867	\$8,100	\$8,391
Deferred Compensation	\$9,273	\$11,130	\$15,854	\$15,854	\$20,239	\$21,356
Payment-In Lieu Health	\$6,427	\$6,562	\$6,450	\$6,450	\$6,150	\$6,150
Health Insurance	\$33,941	\$33,503	\$46,200	\$46,200	\$68,380	\$72,746
Dental Insurance	\$4,569	\$4,808	\$5,585	\$5,585	\$5,935	\$6,118
Vision Insurance	\$430	\$463	\$1,288	\$1,288	\$1,688	\$1,563
Life/Disability Insurance	\$2,209	\$2,452	\$2,709	\$2,709	\$3,491	\$3,455
Automobile Allowance	\$141	\$120	\$120	\$120	\$120	\$120
Cell Phone Allowance	\$2,480	\$2,427	\$2,472	\$2,472	\$3,080	\$3,000
Other Employee Reimbursement	\$60	\$257	\$1,996	\$1,996	\$2,516	\$2,422
Technology Stipend	\$0	\$190	\$0	\$0	\$0	\$90
Pers Employer Rate	\$19,170	\$21,528	\$26,740	\$26,740	\$38,850	\$40,387
Allocated PRSP- Payment to Trust	\$0	\$10,968	\$11,324	\$11,324	\$14,457	\$15,255
Allocated OPEB - Payment to Trust	\$0	\$10,968	\$5,662	\$5,662	\$5,783	\$6,102
Allocated Liability Insurance	\$13,609	\$15,681	\$15,794	\$14,197	\$22,191	\$26,629
Allocated Wrkrs Comp Insurance	\$6,250	\$6,228	\$6,251	\$5,779	\$9,009	\$10,811
<b>TOTAL</b>	<b>\$345,462</b>	<b>\$399,012</b>	<b>\$444,580</b>	<b>\$442,511</b>	<b>\$574,260</b>	<b>\$603,257</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$28	\$0	\$300	\$300	\$300	\$300
Other Supplies & Materials	\$39,403	\$35,674	\$45,000	\$45,000	\$47,300	\$49,608
Facilities/Grounds Maintenance	\$13,171	\$23,761	\$21,000	\$21,000	\$85,300	\$102,050
Equipment Maintenance	\$2,850	\$7,312	\$3,000	\$3,000	\$4,000	\$4,000
Vehicle Maintenance	\$19,866	\$19,012	\$24,000	\$24,000	\$24,000	\$24,000
Equipment Rental	\$1,759	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Utilities - Gas & Electric	\$9,172	\$11,627	\$12,000	\$12,000	\$15,000	\$16,500
Utilities - Water & Sewer	\$64,664	\$89,344	\$80,000	\$80,000	\$125,000	\$135,000
Allocated IT Costs	\$25,917	\$30,818	\$35,710	\$35,710	\$39,180	\$39,260
Conference & Travel	\$0	\$0	\$1,700	\$1,700	\$2,000	\$2,000
Meetings & Training	\$0	\$56	\$1,275	\$1,275	\$1,400	\$1,550
Dues & Subscriptions	\$0	\$0	\$500	\$500	\$500	\$500
Contract Services	\$32,598	\$20,890	\$50,000	\$120,000	\$55,000	\$60,550
<b>TOTAL</b>	<b>\$209,427</b>	<b>\$238,493</b>	<b>\$275,485</b>	<b>\$345,485</b>	<b>\$399,980</b>	<b>\$436,318</b>

### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$3,497	\$4,813	\$9,950	\$9,950	\$9,950	\$9,950
<b>TOTAL</b>	<b>\$3,497</b>	<b>\$4,813</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Park Maintenance	\$558,387	\$642,318	\$730,015	\$797,946	\$984,190	\$1,049,525
<b>TOTAL</b>	<b>\$558,387</b>	<b>\$642,318</b>	<b>\$730,015</b>	<b>\$797,946</b>	<b>\$984,190</b>	<b>\$1,049,525</b>

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3191) Tree Removal In Lieu Fee	6,857	1,393	2,000	2,000	1,500	1,500
(3801) Refunds & Reimbursements	11,672	12,630	13,025	12,574	12,950	13,338
<b>Total</b>	<b>18,529</b>	<b>14,023</b>	<b>15,025</b>	<b>14,574</b>	<b>14,450</b>	<b>14,838</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Information Systems Administrator	0	0.056	0	0	0
Maintenance Worker II	1.1	1.1	1.1	1.9	1.9
Municipal Operations Manager	0.25	0.25	0.25	0.25	0
Public Works Director	0.05	0.05	0.05	0.05	0.05
Public Works Parks Supervisor	0.925	0.925	0.925	0.925	0.925
Public Works Streets/Facilities Supervisor	0.25	0.25	0.25	0.25	0.25
<b>TOTAL</b>	<b>2.575</b>	<b>2.631</b>	<b>2.575</b>	<b>3.375</b>	<b>3.125</b>

- The "Municipal Operations Manager" position will drop off during Fiscal Year 2024/2025.
- A new "Maintenance Worker II" position was added in Fiscal Year 2024/2025.
- The "Facility & Grounds Worker" position changed to "Public Works Parks Supervisor" in Fiscal Year 2024/2025.
- One of the "Maintenance Worker II" positions changed to "Public Works Streets/Facilities Supervisor" in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Public Works Parks Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Shared Community*

**Objective:** Provide well-maintained public facilities, parks, and trails.

See the chart below describing how the Public Works Parks Department seeks to achieve this objective.

### Public Works Parks Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Maintain a clean and beautiful environment for residents and visitors to enjoy.	Trees planted	0	0	15	17	20
		Drought tolerant plants added	150	165	250	350	400
		Mutt Mitt Stations	26	27	27	30	30
		Mutt Mitts provided for pet waste	120,000	120,000	120,000	130,000	130,000

# **Public Works - Government Buildings Department Expenditures**

General Fund Department 01-4325

## **Department Overview**

The Government Buildings Division of the Public Works Department is responsible for providing maintenance and repair services to the Town-owned buildings. This division is supervised by the Municipal Operations Manager and includes two Maintenance Workers. The two employees maintain over 80,000 square feet of facilities.

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

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

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

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

## **Biennial Budget Goals and Objectives**

- Incorporate additional budget/maintenance requirements for facilities into annual work plan.
- Continue to develop and integrate GIS and iWorqs Asset Management platforms when possible, by adding assets within the facilities infrastructure.
- Manage the annual Urban Forest tree maintenance program for town facilities.
- Pursue and track training opportunities for professional, personal, and safety related topics including industry related professional organizations and conferences, online training, and targeted on-site training.

## **Budget Insights**

- \$42,600 increase to Facilities/Grounds Maintenance 2024/2025 budget due to anticipated increase in costs associated with new property acquisition.
- Equipment Maintenance increases \$14,000 in budget year 2024/2025 to account for generator maintenance.
- \$23,318 increase to Contract Services 2024/2025 budget due to increase in heating and air conditioner services, tree services, and contractor service costs.



## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$167,054	\$190,749	\$194,518	\$194,518	\$193,677	\$191,336
Overtime	\$9,975	\$10,984	\$15,000	\$15,000	\$15,000	\$15,750
Medicare & Fica	\$2,422	\$2,801	\$2,821	\$2,821	\$2,809	\$2,775
Deferred Compensation	\$11,080	\$12,721	\$13,208	\$13,208	\$13,068	\$12,781
Payment-In Lieu Health	\$4,913	\$5,188	\$5,100	\$5,100	\$5,700	\$5,700
Health Insurance	\$19,971	\$23,232	\$28,599	\$28,599	\$28,089	\$28,179
Dental Insurance	\$3,326	\$3,555	\$3,600	\$3,600	\$3,370	\$3,413
Vision Insurance	\$420	\$0	\$988	\$988	\$1,088	\$950
Life/Disability Insurance	\$1,842	\$2,111	\$2,087	\$2,087	\$2,248	\$2,161
Cell Phone Allowance	\$1,896	\$1,927	\$1,896	\$1,896	\$1,912	\$1,824
Other Employee Reimbursement	\$0	\$311	\$1,531	\$1,531	\$1,576	\$1,473
Technology Stipend	\$0	\$100	\$0	\$0	\$0	\$0
Pers Employer Rate	\$13,487	\$15,414	\$16,736	\$16,736	\$15,840	\$15,116
Allocated PRSP- Payment to Trust	\$0	\$9,170	\$9,434	\$9,434	\$9,335	\$9,130
Allocated OPEB - Payment to Trust	\$0	\$9,170	\$4,717	\$4,717	\$3,734	\$3,652
Allocated Liability Insurance	\$11,322	\$13,215	\$13,902	\$12,495	\$15,901	\$19,081
Allocated Wrkrs Comp Insurance	\$5,200	\$5,249	\$5,502	\$5,087	\$6,457	\$7,748
<b>TOTAL</b>	<b>\$252,908</b>	<b>\$305,896</b>	<b>\$319,637</b>	<b>\$317,815</b>	<b>\$319,804</b>	<b>\$321,069</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$89	\$0	\$300	\$300	\$300	\$300
Other Supplies & Materials	\$1,845	\$4,001	\$3,500	\$3,500	\$3,500	\$3,500
Facilities/Grounds Maintenance	\$10,290	\$12,617	\$15,100	\$15,100	\$57,700	\$58,450
Equipment Maintenance	\$0	\$12,178	\$7,000	\$20,000	\$21,000	\$22,000
Vehicle Maintenance	\$3,698	\$2,459	\$1,500	\$1,500	\$1,500	\$1,500
Utilities - Gas & Electric	\$28,505	\$30,000	\$27,000	\$27,000	\$50,000	\$55,000
Utilities - Water & Sewer	\$31,236	\$42,823	\$36,750	\$36,750	\$60,000	\$65,000
Waste Disposal & Recycling	\$25	\$0	\$0	\$0	\$0	\$0
Allocated IT Costs	\$19,889	\$23,652	\$27,400	\$27,400	\$30,070	\$30,130
Conference & Travel	\$0	\$3,440	\$1,700	\$1,700	\$2,000	\$2,000
Meetings & Training	\$200	\$152	\$850	\$850	\$935	\$1,030
Dues & Subscriptions	\$50	\$110	\$500	\$500	\$500	\$500
Allocated Property Insurance	\$43,976	\$62,209	\$71,540	\$81,680	\$98,016	\$117,619
Contract Services	\$55,178	\$71,944	\$92,052	\$92,052	\$115,370	\$118,396
<b>TOTAL</b>	<b>\$194,981</b>	<b>\$265,585</b>	<b>\$285,192</b>	<b>\$308,332</b>	<b>\$440,891</b>	<b>\$475,425</b>

### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$956	\$0	\$3,000	\$3,000	\$4,000	\$3,999
<b>TOTAL</b>	<b>\$956</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$3,999</b>

### Loan Payments

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Principal	\$19,914	\$10,181	\$0	\$0	\$0	\$0
Interest	\$755	\$153	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$20,669</b>	<b>\$10,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Government Buildings	\$469,514	\$581,815	\$607,829	\$629,147	\$764,695	\$800,493
<b>TOTAL</b>	<b>\$469,514</b>	<b>\$581,815</b>	<b>\$607,829</b>	<b>\$629,147</b>	<b>\$764,695</b>	<b>\$800,493</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Information Systems Administrator	0	0.056	0	0	0
Maintenance Worker II	1.7	1.7	1.7	1.9	1.9
Municipal Operations Manager	0.275	0.275	0.275	0.275	0
TOTAL	1.975	2.031	1.975	2.175	1.9

- A new "Maintenance Worker II" position was added in Fiscal Year 2024/2025.
- The "Municipal Operations Manager" position will drop off during Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Public Works Government Buildings Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Exceptional Town Services & Staff*

**Objective:** Provide well maintained facilities for use by Town employees, residents and visitors.

See the chart below describing how the Public Works Government Buildings Department seeks to achieve this objective.

### Public Works Government Buildings Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Ensure public spaces are maintained at a high level and always ready for use.	Special community events supported	13	26	30	30	30
		Emergency generator tests completed	5	5	5	5	5



# Parks & Recreation - Administration & Services Department Expenditures

General Fund Department 01-5405

## Department Overview

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

Specific operations include the administrative oversight of:

- Finance and employment-related tasks
- Park picnic area reservations
- Development and implementation of Parks and Recreation Department marketing initiatives
- Staff support to the Parks and Recreation Advisory Commission, the Yountville Arts Commission, and the Yountville Community Foundation and facilitation of the Youth & Adult Subsidy Funds within the Town of Yountville Community Foundation.

## Biennial Budget Goals and Objectives

- Analyze ways to update our Part Time Staff onboarding system with Human Resources for greater efficiency.

## Budget Insights

- Increases in the personnel budget are mostly due to the following staff allocation changes:
  - Parks & Recreation Director is now 100% allocated to 01-5405 Administration & Services Department instead of across multiple Parks & Recreation departments.
  - 25% of Code Enforcement Officer is now allocated to 01-5405 Administration & Services Department.
  - 5% of the new Recreation Supervisor position is allocated to 01-5405 Administration & Services Department.
  - See the Staff Full-Time Equivalent (FTE) table below for more details.
- Increasing in postage and printing reflects cost escalation for those services.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$235,257	\$280,047	\$284,941	\$284,941	\$368,669	\$393,785
Salaries - Part Time	\$4,233	\$3,583	\$6,000	\$6,000	\$4,500	\$4,725
Overtime	\$395	\$1,042	\$2,000	\$2,000	\$2,250	\$2,500
Medicare & Fica	\$3,460	\$4,057	\$4,591	\$4,591	\$5,690	\$6,072
Deferred Compensation	\$14,884	\$18,550	\$19,639	\$19,639	\$26,898	\$28,646
Payment-In Lieu Health	\$299	\$300	\$300	\$300	\$300	\$300
Health Insurance	\$30,825	\$38,101	\$43,484	\$42,111	\$65,383	\$71,921
Dental Insurance	\$2,429	\$2,909	\$3,025	\$3,025	\$3,850	\$4,043
Vision Insurance	\$24	\$50	\$880	\$880	\$1,135	\$1,135
Life/Disability Insurance	\$2,059	\$2,375	\$2,584	\$2,584	\$3,507	\$3,613
Tuition Reimbursement	\$0	\$0	\$120	\$120	\$180	\$180
Automobile Allowance	\$2,498	\$2,616	\$2,616	\$2,616	\$2,940	\$2,940
Cell Phone Allowance	\$1,411	\$1,632	\$1,690	\$1,690	\$2,180	\$2,180
Other Employee Reimbursement	\$3	\$35	\$1,056	\$1,056	\$1,406	\$1,406
Technology Stipend	\$0	\$97	\$90	\$90	\$270	\$2,520
Pers Employer Rate	\$31,291	\$36,126	\$42,977	\$42,977	\$53,191	\$56,811
Allocated PRSP- Payment to Trust	\$0	\$12,972	\$14,028	\$14,028	\$18,142	\$19,390
Allocated OPEB - Payment to Trust	\$0	\$12,972	\$7,014	\$7,014	\$7,257	\$7,756
Allocated Liability Insurance	\$14,874	\$17,617	\$19,860	\$17,850	\$26,244	\$31,493

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Allocated Wrkrs Comp Insurance	\$6,831	\$6,997	\$7,860	\$7,267	\$10,657	\$12,788
<b>TOTAL</b>	<b>\$350,773</b>	<b>\$442,077</b>	<b>\$464,755</b>	<b>\$460,779</b>	<b>\$604,649</b>	<b>\$654,204</b>

#### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$2,713	\$4,292	\$7,500	\$7,500	\$7,800	\$8,190
Other Supplies & Materials	\$2,627	\$4,789	\$6,500	\$6,500	\$8,000	\$8,400
Postage & Printing	\$16,478	\$28,616	\$26,300	\$32,300	\$31,500	\$33,125
Bank & Fiscal Agent Fees	\$11,349	\$14,600	\$10,500	\$10,500	\$10,000	\$10,000
Personnel Services	\$2,113	\$3,753	\$3,500	\$3,500	\$4,000	\$4,200
Advertising	\$1,867	\$1,996	\$2,000	\$2,000	\$2,500	\$2,500
Equipment Maintenance	\$0	\$0	\$500	\$500	\$500	\$500
Vehicle Maintenance	\$334	\$330	\$500	\$500	\$1,500	\$1,675
Allocated IT Costs	\$13,624	\$17,730	\$22,260	\$22,260	\$25,280	\$25,330
Conference & Travel	\$731	\$165	\$3,800	\$3,800	\$4,000	\$4,200
Meetings & Training	\$1,223	\$2,250	\$2,000	\$2,000	\$2,500	\$2,700
Dues & Subscriptions	\$1,501	\$1,975	\$3,360	\$3,360	\$3,375	\$3,551
Contract Services	\$6,166	\$30,188	\$2,500	\$2,500	\$2,500	\$2,700
<b>TOTAL</b>	<b>\$60,726</b>	<b>\$110,684</b>	<b>\$91,220</b>	<b>\$97,220</b>	<b>\$103,455</b>	<b>\$107,071</b>

#### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2025/2026 Proposed
Machinery & Equipment < \$10k	\$0	\$4,700	\$0	\$1,500	\$2,500
<b>TOTAL</b>	<b>\$0</b>	<b>\$4,700</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$2,500</b>

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Admin & Services	\$411,499	\$557,461	\$555,975	\$557,999	\$709,604	\$763,775
<b>TOTAL</b>	<b>\$411,499</b>	<b>\$557,461</b>	<b>\$555,975</b>	<b>\$557,999</b>	<b>\$709,604</b>	<b>\$763,775</b>

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3120) Special Event Permit*	4,981	5,528	0	0	0	0
(3315) Park Rentals	19,273	24,146	15,000	16,500	18,000	18,500
<b>Total</b>	<b>24,254</b>	<b>29,674</b>	<b>15,000</b>	<b>16,500</b>	<b>18,000</b>	<b>18,500</b>

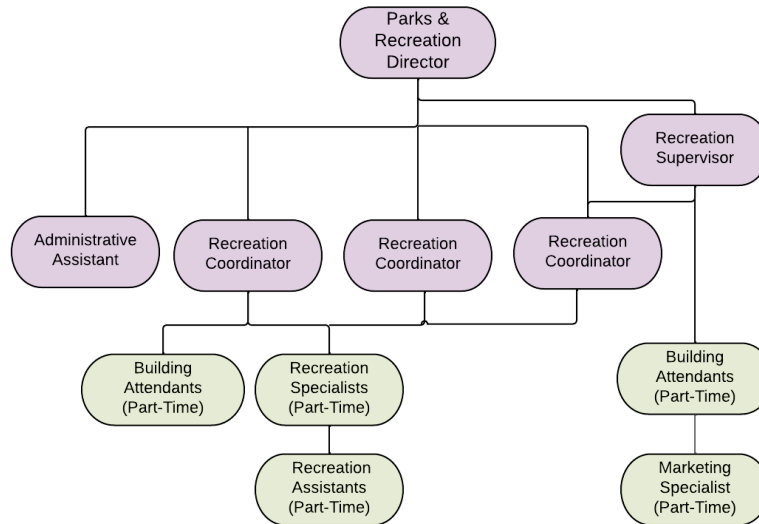
*\*Special Event Permit revenue moved to Planning Department as this is now a function of the Code Compliance Officer position.*

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.5	0.52	0.52	0.52	0.52
Administrative Services Director	0.05	0.05	0.05	0.05	0.05
Code Compliance Officer	0	0	0	0.25	0.25
HR Analyst	0.05	0.05	0.05	0.05	0.05
Information Systems Administrator	0	0.056	0.1	0.1	0.1
Parks & Recreation Director	0.82	0.84	0.84	1	1
Recreation Coordinator	0	0.1	0.15	0.2	0.2
Recreation Supervisor	0	0	0	0.05	0.05
Town Manager	0.05	0.05	0.05	0.05	0.05
<b>TOTAL</b>	<b>1.47</b>	<b>1.666</b>	<b>1.76</b>	<b>2.27</b>	<b>2.27</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.
- A new "Recreation Coordinator" position was added in Fiscal Year 2024/2025.


### Parks and Recreation Organizational Chart



Quality of Life

**Objective:** Provide high quality programs and services to improve and enhance the quality of life for our residents.

See the chart below describing how the Parks & Recreation - Administration & Services Department seeks to achieve this objective.

Parks & Recreation - Administration & Services Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	To provide healthy, cost effective opportunities for Community Connection!	Park Picnic Site Reservations	242	185*	340	350	350
		Picnic Site Reservation Attendees	9,680	7,500	8,000	8,300	8,300
		Special Event, Film and Sound Permit Applications Processed	11	24	Moving to Planning Department	Moving to Planning Department	Moving to Planning Department
		Registrations Processed	2,798	3,400	3,900	4,000	4,000

\* Very Wet Winter/Spring after many years of drought

# Parks & Recreation - Day Camp Program Department Expenditures

General Fund Department 01-5406

## Department Overview

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

Under this budget, we also offer the Counselor in Training (CIT) Program. The CIT program provides opportunities for youth ages 12 – 15 to stay engaged with Yountville Parks and Recreation to learn important leadership, job and life skills. The participants take part in the training program and then are offered the opportunity to volunteer in the Day Camp programs throughout the year to continue to build their skills.

Thirteen (13) one-week camp sessions are provided each year; one (1) week in the spring during the Napa Valley Unified School District (NVUSD) Spring Break, a three-day session during Thanksgiving Break; three (3) one-week sessions in the Winter during NVUSD Winter Break, and nine (9) one-week sessions during the summer in June, July, and August. We have also expanded to provide care of non-school days that do not fall on holidays and offer “Fun Clubs” on those days.

## Biennial Budget Goals and Objectives

- Continue to successfully use the VINE bus system to transport campers to Calistoga for swimming once a week during the summer.
- Continue to offer and evolve the Counselor in Training Program.

## Budget Insights

- Expense increases across most accounts due to growth of the program to accept 75 campers each week.
- Increases for part time salaries continue to grow each year with minimum wage increases and an increase in our camper maximums requiring a higher staff to child ratio.
- Increase in revenue due to fee increases as well as an increase in our maximum number of campers and the addition of Fun Club Days.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$34,867	\$43,529	\$44,231	\$44,231	\$46,225	\$50,734
Salaries - Part Time	\$60,441	\$100,878	\$86,000	\$102,200	\$105,200	\$108,500
Overtime	\$496	\$2,286	\$2,000	\$2,000	\$2,500	\$2,625
Medicare & Fica	\$5,053	\$8,367	\$7,220	\$7,220	\$8,719	\$9,036
Deferred Compensation	\$2,386	\$2,877	\$2,973	\$2,973	\$3,236	\$3,552
Health Insurance	\$5,329	\$7,263	\$7,934	\$7,934	\$9,843	\$10,827
Dental Insurance	\$414	\$563	\$499	\$499	\$525	\$551
Vision Insurance	\$0	\$0	\$285	\$285	\$325	\$325
Life/Disability Insurance	\$384	\$556	\$439	\$439	\$545	\$562
Automobile Allowance	\$48	\$48	\$48	\$48	\$0	\$0
Cell Phone Allowance	\$498	\$530	\$547	\$547	\$624	\$624
Other Employee Reimbursement	\$0	\$25	\$342	\$342	\$390	\$390
Technology Stipend	\$0	\$100	\$0	\$0	\$0	\$0
Pers Employer Rate	\$3,080	\$3,665	\$4,108	\$4,108	\$3,994	\$4,379
Allocated PRSP- Payment to Trust	\$0	\$2,161	\$2,124	\$2,124	\$2,312	\$2,537
Allocated OPEB - Payment to Trust	\$0	\$2,161	\$1,062	\$1,062	\$925	\$1,015
Allocated Liability Insurance	\$2,274	\$2,741	\$2,784	\$2,502	\$3,183	\$3,819
Allocated Wrkrs Comp Insurance	\$1,044	\$1,089	\$1,102	\$1,018	\$1,292	\$1,551
TOTAL	\$116,313	\$178,838	\$163,698	\$179,532	\$189,838	\$201,027

### Supplies & Services



	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$109	\$114	\$500	\$500	\$200	\$200
Other Supplies & Materials	\$8,576	\$14,113	\$13,545	\$13,545	\$17,170	\$18,500
Advertising	\$0	\$1,000	\$750	\$750	\$700	\$735
Allocated IT Costs	\$4,358	\$5,177	\$7,210	\$7,210	\$8,080	\$8,100
Conference & Travel	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,260
Meetings & Training	\$280	\$2,370	\$1,500	\$1,500	\$2,500	\$2,625
Contract Services	\$1,400	\$19,349	\$27,050	\$27,050	\$25,220	\$28,587
TOTAL	\$14,722	\$42,123	\$51,755	\$51,755	\$55,070	\$60,007

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Camp	\$131,035	\$220,961	\$215,453	\$231,287	\$244,908	\$261,034
TOTAL	\$131,035	\$220,961	\$215,453	\$231,287	\$244,908	\$261,034

## Program Revenue

#### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3538) Camp Program Fees	158,367	243,784	215,000	215,000	240,000	260,000
Total	158,367	243,784	215,000	215,000	240,000	260,000

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.05	0.05	0.05	0.05	0.05
Information Systems Administrator	0	0.056	0	0	0
Parks & Recreation Director	0.02	0.02	0.02	0	0
Recreation Coordinator	0.4	0.4	0.5	0.6	0.6
TOTAL	0.47	0.526	0.57	0.65	0.65

## Performance Measures


The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Parks & Recreation Day Camp Program Department focuses on one of the six Town Strategic Plan Critical Success Factors:



*Quality of Life*

**Objective:** Provide high quality programs and services to improve and enhance the quality of life for our residents.

See the chart below describing how the Parks & Recreation - Day Camp Program Department seeks to achieve this objective.

Parks & Recreation - Day Camp Program Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	To offer high quality Day Camps for residents and local employees needing childcare options in Yountville during out of school time.	Registered Campers each year	548	675	945	1015	1015



# Parks & Recreation - Community Center Operations

## Department Expenditures

General Fund Department 01-5408

### Department Overview

The Yountville Community Center opened in the fall of 2009 with the goal of meeting the evolving and diverse recreational and social needs of people of all ages and interests in our community.

The Community Center Operations Budget consists of the expenses of operating the Community Center in general as well as expenses and revenue from rentals of the center for events both private and public. The Town does not charge itself rent for using the facility for Town organized classes, programs and events.

The core areas of services provided at the Yountville Community Center are broken into three categories which we prioritize in the following order:

#### **1. RECREATION CLASSES, EVENTS & PROGRAMS**

In a typical year, the Community Center meets the needs of town residents and those from surrounding areas as a place to take affordable classes, visit the library, have a free bag of popcorn, meet up to have a cup of coffee and attend or host an event. At current, we program the Community Center over 65 hours per week amongst all of the spaces.

#### **2. TOWN CO-SPONSORED MEETINGS AND EVENTS**

The Town has a Partnership/Co-sponsorship program in place that allows the free use or a reduced rental fee for local Yountville and Napa County non-profit organizations or government agencies. Many partner organizations use the center and pay just the hard costs of their use which includes staffing, security and cleaning. This is one important way the Town of Yountville supports the community. An example of this is the Kiwanis Club of Yountville Crab Feed, the Valley Players Live Theater Group, the Yountville International Short Film Festival, and various Chamber of Commerce Events and meetings. From July 2023 - March 2024, the Town co-sponsored 11 events and offered no cost meeting space 43 times.

#### **3. EVENT AND MEETING RENTALS**

The center has five different fee structures: Market Rate Non-resident, Non-Profit/Government rate, Yountville Resident rate, Yountville Non-Profit discount rate and Commercial For-Profit rate. We rent out the Heritage Room, Founders Board Room, Kitchen, Generations Room, Classroom and the Lawn/Patio areas.

The rental side of the Community Center utilizes a part-time staffing model along with the Recreation Coordinator/Supervisor assigned to events to oversee rentals. We provide services to assist with event set up, monitoring during events, help with audio and visual equipment set up, ensuring that rules and regulations are followed and safety is maintained as well as overseeing clean-up procedures.

As of March 2024, 29 events and meeting rentals have taken place and another 20 are in contract for future events.

### Biennial Budget Goals and Objectives

- We will strive to continue balancing the needs of community programs and classes with rental requests.
- Evaluate the need to continue the practice of a brief annual closure for facility cleaning and repairs.
- Evaluate space and storage uses for efficiency and make changes as needed.
- Continue to plan for long term maintenance needs.

### Budget Insights

- A \$14,000 increase in part-time staffing is shown due to an anticipated increase in facility rentals.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$83,280	\$86,876	\$87,967	\$87,967	\$90,728	\$95,234
Salaries - Part Time	\$10,465	\$17,802	\$18,000	\$18,000	\$32,000	\$33,600
Overtime	\$1,841	\$1,282	\$1,200	\$1,200	\$2,200	\$2,500
Medicare & Fica	\$1,949	\$2,527	\$2,653	\$2,653	\$3,764	\$3,952
Deferred Compensation	\$3,012	\$5,599	\$6,113	\$6,113	\$7,850	\$8,167
Health Insurance	\$14,002	\$12,129	\$13,466	\$13,071	\$15,095	\$15,863
Dental Insurance	\$1,097	\$991	\$920	\$920	\$797	\$802
Vision Insurance	\$0	\$25	\$423	\$423	\$513	\$475
Life/Disability Insurance	\$808	\$775	\$958	\$958	\$997	\$985
Automobile Allowance	\$528	\$528	\$528	\$528	\$420	\$420
Cell Phone Allowance	\$907	\$723	\$811	\$811	\$936	\$912
Other Employee Reimbursement	\$420	\$105	\$520	\$520	\$599	\$570
Technology Stipend	\$0	\$104	\$90	\$90	\$1,530	\$90
Pers Employer Rate	\$8,297	\$8,551	\$9,497	\$9,497	\$8,279	\$8,539
Allocated PRSP- Payment to Trust	\$0	\$4,528	\$4,367	\$4,367	\$4,536	\$4,762
Allocated OPEB - Payment to Trust	\$0	\$4,528	\$2,183	\$2,183	\$1,815	\$1,905
Allocated Liability Insurance	\$5,477	\$6,251	\$6,205	\$5,577	\$6,779	\$8,135
Allocated Wrkrs Comp Insurance	\$2,516	\$2,483	\$2,456	\$2,270	\$2,753	\$3,303
<b>TOTAL</b>	<b>\$134,599</b>	<b>\$155,807</b>	<b>\$158,356</b>	<b>\$157,147</b>	<b>\$181,591</b>	<b>\$190,214</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$268	\$53	\$500	\$500	\$500	\$525
Other Supplies & Materials	\$10,795	\$15,525	\$20,000	\$20,000	\$16,900	\$14,070
Advertising	\$3,715	\$5,159	\$5,185	\$5,185	\$5,300	\$5,300
Facilities/Grounds Maintenance	\$0	\$2,610	\$3,500	\$3,500	\$3,500	\$3,675
Equipment Maintenance	\$1,626	\$312	\$4,000	\$4,000	\$4,000	\$4,200
Utilities - Gas & Electric	\$75,331	\$79,388	\$80,000	\$80,000	\$80,000	\$88,000
Utilities - Water & Sewer	\$12,067	\$21,382	\$20,000	\$20,000	\$20,000	\$21,000
Allocated IT Costs	\$8,802	\$10,468	\$10,690	\$10,690	\$16,340	\$16,370
Conference & Travel	\$0	\$0	\$500	\$500	\$800	\$800
Meetings & Training	\$0	\$189	\$1,200	\$1,200	\$1,200	\$1,200
Dues & Subscriptions	\$0	\$0	\$250	\$250	\$250	\$250
Special Events Insurance	\$339	\$0	\$0	\$0	\$0	\$0
Contract Services	\$40,466	\$46,283	\$47,170	\$47,170	\$55,700	\$56,890
<b>TOTAL</b>	<b>\$153,409</b>	<b>\$181,369</b>	<b>\$192,995</b>	<b>\$192,995</b>	<b>\$204,490</b>	<b>\$212,280</b>

### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$0	\$0	\$9,750	\$9,750	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$0</b>	<b>\$0</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Community Center	\$288,008	\$337,176	\$361,101	\$359,892	\$386,081	\$402,494
<b>TOTAL</b>	<b>\$288,008</b>	<b>\$337,176</b>	<b>\$361,101</b>	<b>\$359,892</b>	<b>\$386,081</b>	<b>\$402,494</b>

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3312) Community Hall Rental	47,356	37,444	39,000	43,500	45,000	47,250
(3313) Community Center Rental	19,313	4,947	15,000	15,000	12,000	12,600
(3314) Other Facility Rental Charges	33,012	29,878	27,000	30,500	31,000	32,550
<b>Total</b>	<b>99,681</b>	<b>72,269</b>	<b>81,000</b>	<b>89,000</b>	<b>88,000</b>	<b>92,400</b>

## Full-Time Staff Allocations\*

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.05	0.05	0.05	0.05	0.05
Facility & Event Specialist	0.7	0	0	0	0
Information Systems Administrator	0	0.056	0	0	0
Municipal Operations Manager	0.075	0.075	0.075	0.075	0
Parks & Recreation Director	0.07	0.07	0.07	0	0
Recreation Coordinator	0	0.6	0.6	0	0
Recreation Supervisor	0	0	0	0.85	0.85
Town Manager	0.05	0.05	0.05	0.05	0.05
<b>TOTAL</b>	<b>0.945</b>	<b>0.901</b>	<b>0.845</b>	<b>1.025</b>	<b>0.95</b>

\* The "Municipal Operations Manager" position will drop off during Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Parks & Recreation - Community Center Operations Department focuses on one of the six Town Strategic Plan Critical Success Factors:



*Shared Community*

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

See the chart below describing how the Parks & Recreation - Community Center Operations Department seeks to achieve this objective.

Parks & Recreation - Community Center Operations Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Provide a high quality space for events and activities for the community and visitors to enjoy.	Facility Rentals including co-sponsored	49	98	113	125	125
		Visits to new yountvilleevents.com website.	1,919	2,000	1,875	2,100	2,100
		Rental inquiries and Tours	328	350	360	350	350

# Parks & Recreation - After School Program Department Expenditures

General Fund Department 01-5409

## Department Overview

This program continues to transition as the Yountville Elementary school has been closed by the Napa Valley Unified School District. The Parks and Recreation Department has historically operated this program due to a lack of a local private childcare options in town and there is uncertainty around what, if any, after school childcare services may be needed to support our local families.

## Biennial Budget Goals and Objectives

- No expenditures are currently budgeted. Staff will continue to evaluate future potential needs of the program.

## Budget Insights

- No expenditures budgeted in Fiscal Year 2024/2025 or 2025/2026.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$12,355	\$0	\$0	\$0	\$0	\$0
Salaries - Part Time	\$1,596	\$0	\$0	\$0	\$0	\$0
Overtime	\$103	\$0	\$0	\$0	\$0	\$0
Medicare & Fica	\$285	\$0	\$0	\$0	\$0	\$0
Deferred Compensation	\$817	\$0	\$0	\$0	\$0	\$0
Health Insurance	\$1,826	\$0	\$0	\$0	\$0	\$0
Dental Insurance	\$141	\$0	\$0	\$0	\$0	\$0
Life/Disability Insurance	\$132	\$0	\$0	\$0	\$0	\$0
Automobile Allowance	\$48	\$0	\$0	\$0	\$0	\$0
Cell Phone Allowance	\$146	\$0	\$0	\$0	\$0	\$0
Pers Employer Rate	\$1,253	\$0	\$0	\$0	\$0	\$0
Allocated Liability Insurance	\$799	\$0	\$0	\$0	\$0	\$0
Allocated Wrkrs Comp Insurance	\$367	\$0	\$0	\$0	\$0	\$0
TOTAL	\$19,868	\$0	\$0	\$0	\$0	\$0

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Allocated IT Costs	\$1,300	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,300	\$0	\$0	\$0	\$0	\$0

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
After School	\$21,168	\$0	\$0	\$0	\$0	\$0
TOTAL	\$21,168	\$0	\$0	\$0	\$0	\$0

## Full-Time Staff Allocations

### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3534) Afterschool Program	160	0	0	0	0	0
Total	160	0	0	0	0	0

# Parks & Recreation - Leisure Programs Department Expenditures

General Fund Department 01-5410

## Department Overview

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

The majority of the classes we offer are taught by a contract instructor or volunteer. The contract instructor provides all curriculum, supplies, and materials for the class and the Town provides the space, marketing, and registration processing. The contractor and Town negotiate a percentage split of class registration fees to cover marketing, administrative cost recovery, facility use, and other related costs. Instructors for the Golden Ticket Program are paid an hourly rate to keep the costs manageable. Most classes and excursions require a minimum number of participants for the class or activity to be held. This cancellation policy assists in making sure that fixed costs are recovered

## Biennial Budget Goals and Objectives

- Onboard new full time staff person overseeing Leisure programs in response to retirement
- Conduct annual survey to collect data on program response and future needs.

## Budget Insights

- \$39,000 increase for Contract Instructor expenses in anticipation of expansion of programming.
- Savings in Full Time staffing from previous fiscal years reflects re-organization of department duties in response to the retirement of a long-time staff person.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$101,989	\$121,045	\$116,159	\$116,159	\$85,926	\$93,588
Salaries - Part Time	\$20,987	\$23,652	\$28,550	\$28,550	\$39,500	\$41,475
Overtime	\$284	\$413	\$600	\$600	\$1,000	\$1,050
Medicare & Fica	\$2,946	\$3,402	\$3,868	\$3,868	\$4,268	\$4,530
Deferred Compensation	\$6,612	\$7,488	\$8,115	\$8,115	\$6,015	\$6,552
Health Insurance	\$28,787	\$32,246	\$34,342	\$25,313	\$35,595	\$39,154
Dental Insurance	\$2,320	\$2,541	\$2,434	\$2,434	\$2,117	\$2,223
Vision Insurance	\$0	\$0	\$560	\$560	\$600	\$600
Life/Disability Insurance	\$1,066	\$1,225	\$1,222	\$1,222	\$1,122	\$1,156
Automobile Allowance	\$48	\$48	\$48	\$48	\$0	\$0
Cell Phone Allowance	\$1,135	\$1,115	\$1,075	\$1,075	\$1,152	\$1,152
Other Employee Reimbursement	\$0	\$0	\$672	\$672	\$720	\$720
Technology Stipend	\$0	\$90	\$0	\$0	\$0	\$0
Pers Employer Rate	\$13,352	\$15,878	\$18,527	\$18,527	\$10,548	\$11,439
Allocated PRSP- Payment to Trust	\$0	\$6,202	\$5,797	\$5,797	\$4,297	\$4,680
Allocated OPEB - Payment to Trust	\$0	\$6,202	\$2,898	\$2,898	\$1,719	\$1,872
Allocated Liability Insurance	\$6,410	\$7,369	\$7,349	\$6,917	\$7,709	\$9,251
Allocated Wrkrs Comp Insurance	\$2,944	\$2,927	\$2,909	\$2,816	\$3,130	\$3,757
TOTAL	\$188,879	\$231,842	\$235,126	\$225,572	\$205,418	\$223,199

### Supplies & Services



	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Supplies & Materials	\$6,994	\$7,479	\$12,050	\$12,050	\$18,860	\$19,758
Supplies for Resale	\$3,549	\$10,423	\$15,000	\$15,000	\$16,970	\$17,825
Advertising	\$344	\$337	\$1,200	\$1,200	\$500	\$500
Contract Instructors	\$40,563	\$37,366	\$51,500	\$51,500	\$90,600	\$95,130
Allocated IT Costs	\$10,843	\$12,886	\$14,170	\$14,170	\$20,120	\$20,160
Contract Services	\$5,044	\$13,376	\$16,500	\$16,500	\$16,970	\$20,473
TOTAL	\$67,337	\$81,867	\$110,420	\$110,420	\$164,020	\$173,846

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Leisure Programs	\$256,216	\$313,709	\$345,546	\$335,992	\$369,438	\$397,045
TOTAL	\$256,216	\$313,709	\$345,546	\$335,992	\$369,438	\$397,045

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3530) Class Fees	58,903	72,621	62,000	73,000	78,870	82,780
(3539) Excursion Fees	10,685	22,325	30,000	25,000	33,100	34,615
Total	69,588	94,946	92,000	98,000	111,970	117,395

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.25	0.25	0.25	0.25	0.25
Information Systems Administrator	0	0.056	0	0	0
Parks & Recreation Director	0.02	0.02	0.02	0	0
Recreation Coordinator	0.1	0.1	0	0.95	0.95
Recreation Supervisor	0.8	0.85	0.85	0	0
TOTAL	1.17	1.276	1.12	1.2	1.2

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Parks & Recreation - Leisure Programs Department focuses on one of the six Town Strategic Plan Critical Success Factors:



*Quality of Life*

**Objective:** Provide high quality programs and services to improve and enhance the quality of life for our residents.

See the chart below describing how the Parks & Recreation - Leisure Programs Department seeks to achieve this objective.

Parks & Recreation - Leisure Programs Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Provide high quality programs to serve the interests of our residents and taking our unique demographics into consideration.	Age 50+ Golden Ticket Class Registrations	1,170	1,254	1,492	1,685	1,700
		Excursion Registrations	100	300	189	250	250
		Number of Hours of Leisure Classes Offered Each Week	47	58	89	90	90



# Parks & Recreation - Sports Program Department Expenditures

General Fund Department 01-5412

## Department Overview

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

- Pre-school Sports (Little Sluggers, Little Kickers, and Little Hoopsters). These programs are designed to assist preschool-aged children in learning to play in a group while also building their large motor skills.
- Open Gym - This program is free to residents, and non-residents can purchase a seasonal pass. Open Gym play is offered for Basketball and Pickleball. The gym is also available for anyone to use during regular business hours based on availability.
- Pickleball support for tournaments and clinics.
- Cornhole League.
- Glow sports programs.

## Biennial Budget Goals and Objectives

- Continue to analyze open gym schedule to best utilize staffing and resources.
- Manage seasonal changes to indoor and outdoor participation by adapting hours.
- Continue to support Pickleball Clinics for beginners and higher-level players.

## Budget Insights

- Increase in other supplies and materials for replacement of equipment.
- Decrease in Full Time Staffing Allocation due to department reorganization.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$17,631	\$29,394	\$21,867	\$21,867	\$17,608	\$19,275
Salaries - Part Time	\$11,835	\$12,340	\$14,500	\$14,500	\$15,500	\$16,275
Overtime	\$110	\$352	\$500	\$500	\$1,000	\$1,050
Medicare & Fica	\$1,138	\$1,332	\$1,426	\$1,426	\$1,442	\$1,525
Deferred Compensation	\$1,157	\$1,916	\$1,526	\$1,526	\$1,233	\$1,350
Health Insurance	\$3,397	\$5,026	\$3,537	\$3,537	\$4,827	\$5,310
Dental Insurance	\$268	\$405	\$240	\$240	\$275	\$288
Vision Insurance	\$0	\$0	\$125	\$125	\$115	\$115
Life/Disability Insurance	\$183	\$321	\$238	\$238	\$215	\$222
Automobile Allowance	\$48	\$48	\$48	\$48	\$0	\$0
Cell Phone Allowance	\$204	\$304	\$240	\$240	\$221	\$221
Other Employee Reimbursement	\$0	\$0	\$150	\$150	\$138	\$138
Technology Stipend	\$0	\$90	\$0	\$0	\$180	\$0
Pers Employer Rate	\$1,964	\$2,792	\$2,250	\$2,250	\$1,754	\$1,914
Allocated PRSP- Payment to Trust	\$0	\$1,366	\$1,090	\$1,090	\$881	\$964
Allocated OPEB - Payment to Trust	\$0	\$1,366	\$545	\$545	\$353	\$386
Allocated Liability Insurance	\$1,129	\$1,865	\$1,890	\$1,388	\$1,343	\$1,611
Allocated Wrkrs Comp Insurance	\$518	\$740	\$748	\$565	\$545	\$654
TOTAL	\$39,581	\$59,657	\$50,921	\$50,236	\$47,630	\$51,298

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$0	\$0	\$500	\$500	\$0	\$0
Other Supplies & Materials	\$3,191	\$7,119	\$4,700	\$4,700	\$7,050	\$7,440

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Advertising	\$0	\$40	\$250	\$250	\$0	\$0
Contract Instructors	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,200
Allocated IT Costs	\$1,852	\$2,199	\$2,530	\$2,530	\$3,440	\$3,450
TOTAL	\$5,043	\$9,358	\$8,980	\$8,980	\$11,490	\$12,090

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Sports Programs	\$44,623	\$69,015	\$59,901	\$59,216	\$59,120	\$63,388
TOTAL	\$44,623	\$69,015	\$59,901	\$59,216	\$59,120	\$63,388

## Program Revenue

#### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3532) Sports Program Fees	7,513	11,934	11,500	18,000	20,625	21,870
Total	7,513	11,934	11,500	18,000	20,625	21,870

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.03	0.03	0.03	0.03	0.03
Information Systems Administrator	0	0.056	0	0	0
Parks & Recreation Director	0.02	0.02	0.02	0	0
Recreation Coordinator	0.1	0.2	0.2	0.1	0.1
Recreation Supervisor	0.05	0	0	0.1	0.1
TOTAL	0.2	0.306	0.25	0.23	0.23

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Parks & Recreation - Sports Programs Department focuses on one of the six Town Strategic Plan Critical Success Factors:



#### Quality of Life

**Objective:** Provide high quality programs and services to improve and enhance the quality of life for our residents.

See the chart below describing how the Parks & Recreation - Sports Programs Department seeks to achieve this objective.

#### Parks & Recreation - Sports Programs Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Provide organized sports programs that are of interest to our residents.	Drop-In Basketball Attendance	721*	1350	1,500**	2,000**	2,000**
		Drop-In Pickleball Attendance	291*	1100			
		Cornhole Teams (New in 2022)	8	16	16	16	16

\* Covid 19 Closures resulted in drastic drop in activity

\*\* Drop-In Sports Programs will be changing to "Open Gym"

# Parks & Recreation - Community Events & Programs Department Expenditures

General Fund Department 01-5413

## Department Overview

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

1. Movies in the Park (series)
2. Yountville Days
3. Music in the Park (series)
4. Town & Tree Lighting Event
5. Santa Visits and other Holiday Events
6. Egg Hunt and Bunny Breakfast
7. 4th of July Celebration
8. Camp Out in the Park
9. Annual "Residents Bash" Event
10. Halloween Carnival
11. 9-11 Memorial Event
12. Pride Month Celebration

Revenue for this department shown in 01-5413-3531 (Events Fees) and 01-5413-3803 (Sponsorships) is generated through low-cost fees for some events as well as individual and business sponsorships for events such as Movies and Music in the Park. Any remaining costs are covered by a Town General Fund subsidy.

## Biennial Budget Goals and Objectives

- Continue sponsorship program for events.
- Expand Pride Month offerings.
- Begin offering 'Pop Up' events/performances on the Community Center Plaza.

## Budget Insights

- \$15,000 increase in Contract Services due to cost escalation from vendors and musicians as well as the addition of Plaza Pop Ups.
- Decrease on Full-Time Staffing Allocation due to department reorganization.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$60,005	\$61,240	\$63,787	\$63,787	\$52,080	\$56,960
Salaries - Part Time	\$2,935	\$7,690	\$14,500	\$14,500	\$15,000	\$15,750
Overtime	\$602	\$1,207	\$1,400	\$1,400	\$1,500	\$1,575
Medicare & Fica	\$1,028	\$1,411	\$2,034	\$2,034	\$1,903	\$2,031
Deferred Compensation	\$3,157	\$3,757	\$4,397	\$4,397	\$3,646	\$3,988
Health Insurance	\$12,427	\$12,551	\$13,508	\$11,915	\$25,213	\$27,734
Dental Insurance	\$989	\$1,001	\$915	\$915	\$1,519	\$1,595
Vision Insurance	\$0	\$0	\$365	\$365	\$375	\$375
Life/Disability Insurance	\$634	\$686	\$667	\$667	\$715	\$737
Automobile Allowance	\$72	\$72	\$72	\$72	\$0	\$0
Cell Phone Allowance	\$784	\$677	\$701	\$701	\$720	\$720
Other Employee Reimbursement	\$120	\$43	\$438	\$438	\$450	\$450
Pers Employer Rate	\$6,128	\$6,395	\$7,463	\$7,463	\$6,664	\$7,264
Allocated PRSP- Payment to Trust	\$0	\$3,255	\$3,141	\$3,141	\$2,604	\$2,848
Allocated OPEB - Payment to Trust	\$0	\$3,255	\$1,570	\$1,570	\$1,042	\$1,140
Allocated Liability Insurance	\$3,883	\$4,563	\$4,245	\$3,816	\$4,448	\$5,338
Allocated Wrkrs Comp Insurance	\$1,784	\$1,812	\$1,680	\$1,553	\$1,806	\$2,168
<b>TOTAL</b>	<b>\$94,549</b>	<b>\$109,615</b>	<b>\$120,884</b>	<b>\$118,735</b>	<b>\$119,685</b>	<b>\$130,673</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$43	\$0	\$0	\$0	\$0	\$0
Other Supplies & Materials	\$15,949	\$23,826	\$26,150	\$26,150	\$30,250	\$32,240
Advertising	\$1,739	\$1,450	\$2,000	\$2,000	\$2,500	\$2,575
Equipment Rental	\$1,500	\$5,095	\$14,000	\$14,000	\$17,500	\$18,450
Allocated IT Costs	\$7,226	\$8,594	\$9,230	\$9,230	\$13,410	\$13,440
Contract Services	\$13,555	\$35,111	\$34,700	\$34,700	\$49,850	\$52,440
<b>TOTAL</b>	<b>\$40,012</b>	<b>\$74,075</b>	<b>\$86,080</b>	<b>\$86,080</b>	<b>\$113,510</b>	<b>\$119,145</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Community Events & Programs	\$134,561	\$183,689	\$206,964	\$204,815	\$233,195	\$249,818
<b>TOTAL</b>	<b>\$134,561</b>	<b>\$183,689</b>	<b>\$206,964</b>	<b>\$204,815</b>	<b>\$233,195</b>	<b>\$249,818</b>

## Program Revenue

### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3531) Events Fees	6,632	8,828	4,050	4,050	5,400	5,450
(3803) Donations & Contributions	6,921	1,750	11,200	11,232	13,000	13,000
<b>Total</b>	<b>13,553</b>	<b>10,578</b>	<b>15,250</b>	<b>15,282</b>	<b>18,400</b>	<b>18,450</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Administrative Assistant II	0.1	0.1	0.1	0.1	0.1
Facility & Event Specialist	0.2	0	0	0	0
Parks & Recreation Director	0.03	0.03	0.03	0	0
Recreation Coordinator	0.3	0.5	0.45	0.65	0.65
Recreation Supervisor	0.15	0.15	0.15	0	0
<b>TOTAL</b>	<b>0.78</b>	<b>0.78</b>	<b>0.73</b>	<b>0.75</b>	<b>0.75</b>

\*A new "Recreation Coordinator" position was added in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Parks & Recreation - Community Events & Programs Department focuses on one of the six Town Strategic Plan Critical Success Factors:



*Quality of Life*

**Objective:** Provide high quality programs and services to improve and enhance the quality of life for our residents.

See the chart below describing how the Parks & Recreation - Community Events & Programs Department seeks to achieve this objective.

Parks & Recreation - Community Events & Programs Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Provide high quality events that encourage community building and social activities for our residents.	Resident Bash Attendance	300	265	350	350	350
		Movies in the Park attendance	1,000	1,200	1,200	900*	900
		Yountville Days attendance	1,000	2,000	2,000	2,000	2,000
		Holiday Events attendance	3,500	4,500	4,500	4,500	4,500
		Music in the Park attendance	2,400	3,000	3,500	3,500	3,500

\* Offering 3 movies instead of 4.



# Parks & Recreation - Yountville Arts Program

## Department Expenditures

General Fund Department 01-5415

### **Department Overview**

The Parks and Recreation - Yountville Arts Programs Department was created in Fiscal Year 2018/2019 to highlight the work of Yountville Arts and show transparency of the sources and uses of funds. Administrative costs for Yountville Arts are funded under the 01-5405 Administration Budget including the Parks and Recreation Directors time.

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

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

- **Public Art Walk**
  - Currently has 26 rotating sculptures and twelve (12) sculptures owned by the Town.
- **Gallery at the Community Center**
  - Six shows per year that include an opening reception and daily gallery hours.
- **Literary Events**
  - Yountville Out Loud
  - Partnership Author Events with local authors
  - Poetry Events with the Napa County Poet Laureate
  - Bookmark Stories Contes
  - Various other classes and programs
- **Yountville Art, Sip and Stroll**
  - Largest Visual Arts Event in the Napa Valley
  - 58 Artists with over 4,000 attendees
- **Marketing**
  - Production of the Art Walk Map 3 Times Per Year
  - Bi-Monthly E-Newsletter
  - Website Updates
  - Social Media
  - FAM Tours
  - Local print, television and radio outreach
- **Performing Arts Subcommittee**
  - Music in the Park Band Selection
  - MC lineup for Music in the Park
  - Legacy Roundtable Project
  - Scarecrow Contest
  - Holiday decor at Community Center Plaza.
- **Napa Valley Mustard Celebration**
  - Participation in this Napa Valley Wide initiative
  - Gallery Show and Reception
  - Find Your Hearts Events

## Biennial Budget Goals and Objectives

- Funding the .50 FTE Recreation Coordinator to support Yountville Arts.
- Decrease in part time budget due to addition of the Recreation Coordinator assigned to arts.
- Increasing programming budget to support expansion of events.

## Budget Insights

- The Town of Yountville General Fund will subsidize Yountville Arts programming by \$98,766 in Fiscal Year 2024/25 and \$107,430 in Fiscal Year 2025/26.
- We do not budget for revenue or expense for artwork sold. When a sale does occur, the revenue is greater than the expense (payment to the artist). At the end of the fiscal year, the net funds raised by art sales moves into the Arts Fund in the TOYCF.
- Increase Full-Time Staffing costs for additional support through .50 FTE of a Recreation Coordinator.
- Increase in Other Supplies and Materials as well as Marketing due to expansion of arts programming.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$6,261	\$9,362	\$7,127	\$7,127	\$33,226	\$36,632
Salaries - Part Time	\$2,039	\$6,684	\$18,000	\$18,000	\$5,500	\$5,775
Overtime	\$131	\$279	\$400	\$400	\$350	\$368
Medicare & Fica	\$243	\$641	\$364	\$364	\$903	\$973
Deferred Compensation	\$0	\$481	\$475	\$475	\$2,326	\$2,565
Health Insurance	\$1,285	\$1,749	\$1,184	\$1,184	\$17,528	\$19,281
Dental Insurance	\$104	\$219	\$72	\$72	\$1,060	\$1,113
Vision Insurance	\$0	\$0	\$50	\$50	\$250	\$250
Life/Disability Insurance	\$65	\$112	\$71	\$71	\$476	\$490
Cell Phone Allowance	\$96	\$100	\$96	\$96	\$480	\$480
Other Employee Reimbursement	\$60	\$20	\$60	\$60	\$300	\$300
Technology Stipend	\$0	\$90	\$0	\$0	\$0	\$0
Pers Employer Rate	\$472	\$661	\$547	\$547	\$4,160	\$4,579
Allocated PRSP- Payment to Trust	\$0	\$684	\$339	\$339	\$1,662	\$1,832
Allocated OPEB - Payment to Trust	\$0	\$684	\$170	\$170	\$665	\$733
Allocated Liability Insurance	\$419	\$484	\$436	\$391	\$2,350	\$2,820
Allocated Wrkrs Comp Insurance	\$192	\$193	\$172	\$159	\$954	\$1,145
TOTAL	\$11,366	\$22,446	\$29,564	\$29,506	\$72,190	\$79,336

## Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Supplies & Materials	\$11,278	\$18,516	\$17,000	\$17,000	\$37,650	\$39,990
Postage & Printing	\$5	\$0	\$0	\$0	\$0	\$0
Advertising	\$10,511	\$13,605	\$15,450	\$15,450	\$19,550	\$20,490
Equipment Rental	\$23,609	\$29,269	\$34,000	\$34,000	\$31,500	\$33,075
Allocated IT Costs	\$559	\$657	\$1,260	\$1,260	\$1,030	\$1,030
Conference & Travel	\$340	\$2,502	\$4,500	\$4,500	\$4,000	\$4,000
Art Sales Commission	\$41,692	\$19,048	\$0	\$12,800	\$0	\$0
Contract Services	\$10,983	\$6,656	\$12,800	\$12,800	\$12,200	\$12,810
TOTAL	\$98,977	\$90,253	\$85,010	\$97,810	\$105,930	\$111,395

## Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Yountville Arts Program	\$110,344	\$112,699	\$114,574	\$127,316	\$178,120	\$190,731
TOTAL	\$110,344	\$112,699	\$114,574	\$127,316	\$178,120	\$190,731

## Program Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3804) Art Donations/Comm	63,400	66,862	61,500	61,500	79,150	83,150
(3807) Art Sales	75,027	20,263	0	16,845	0	0
Total	138,427	87,126	61,500	78,345	79,150	83,150

## Full-Time Staff Allocations\*

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Facility & Event Specialist	0.1	0	0	0	0
Information Systems Administrator	0	0.056	0	0	0
Recreation Coordinator	0	0.1	0.1	0.5	0.5
TOTAL	0.1	0.156	0.1	0.5	0.5

\*A new "Recreation Coordinator" position was added in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Parks & Recreation - Yountville Arts Programs Department focuses on two of the six Town Strategic Plan Critical Success Factors:



*Visionary Leadership*

**Objective:** Provide vision, leadership, inspiration, and encourage participation from all members of the community as we work together to create an enjoyable community for our residents and visitors.

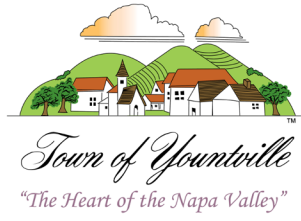


*Quality of Life*

**Objective:** Provide high quality programs and services to improve and enhance the quality of life for our residents.

See the chart below describing how the Parks & Recreation - Yountville Arts Programs Department seeks to achieve these objectives.

Parks & Recreation - Yountville Arts Programs Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	To provide vision, leadership, inspiration and support to artists and their art in Yountville	New sculptures added to the Art Walk	7	6	9	6	5
		Artists Supported through events and opportunities.	70	70	93	110	110
	Improve the Quality of Life for Yountville Residents by creating opportunities to view, make and interact with art.	Events offered	9	10	16	20	20
		Art Walk Audio Tours Accessed	15,906	18,000	18,000	18,000	18,000
		Art Walk Maps Distributed	2500	4,500	6,700	7,000	7,000
		Event Attendance	4500	6,000	7,500	8,500	8,500



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# Other Post-Employment Benefits (OPEB) Reserve Fund

Fund 02 Department 1900

## Department Overview

The Town's employee benefit program provides for retiree health benefits for those employees who meet the eligibility requirements established by CalPERS. The vesting requirements established by Town Council, per resolution number 2796-09 approved on June 30, 2009, apply to employees hired after that date. The resolution approved the state's vesting requirements for retiree health benefits for future Town retirees in compliance with applicable state regulations and the Public Employee's Medical and Hospital Care Act (PEMHCA). OPEB costs include premiums paid for current retirees and an annual contribution to the OPEB Trust for funding future retiree benefits.

On March 15, 2011, Town Council approved Resolution Number 2953-11 Authorizing Establishment of an IRS Section 115 Irrevocable Trust Fund for OPEB. Funds transferred to the OPEB Trust will be invested in accordance with Town Council policy adopted June 21, 2011, Resolution Number 2974-11. Over the years the Town has been successful in building a healthy reserve balance in the trust to fund future OPEB liabilities. Town Council established an OPEB funding policy with the adoption of resolution number 3188-14 on June 17, 2014 to fully fund the Actuarially Determined Contribution (ADC).

The Town is required to have an Actuarial Valuation prepared routinely to meet the new standards. The Town contracted with MacLeod Watts to prepare this Actuarial Valuation, which was most recently completed in January 2022. The Town's Net OPEB Liability reported in the [Annual Comprehensive Financial Report](#) at Fiscal Year Ended June 30, 2023 is \$76,012, which represents a funded status of 98%.

## Biennial Budget Goals and Objectives

- Reduce the annual contribution to the Trust from a rate of 2.5% to a rate of 2% of projected salaries, which is estimated to be \$106,023 in Fiscal Year 2024/2025 and \$115,543 in Fiscal Year 2025/2026.
- Continue working with MacLeod Watts Actuarial Firm to complete the next required routine Actuarial Valuation.

## Budget Insights

- The budget includes the use of \$291,000 in trust funds to pay for retiree benefits in Fiscal Year 2024/2025 and \$298,000 in Fiscal Year 2025/2026, which will relieve the General Fund of this expense.

## Revenue and Transfers

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	178	173	500	500	100	100
(3801) Refunds & Reimbursements	0	1,543	0	0	0	0
(3900) Interfund Transfer	225,000	100,000	0	0	0	0
(3910) OPEB Allocation	0	197,365	104,095	104,095	106,023	115,543
(3992) Transfer In from OPEB Trust	0	180,319	200,000	238,000	291,000	298,000
<b>Total</b>	<b>225,178</b>	<b>479,401</b>	<b>304,595</b>	<b>342,595</b>	<b>397,123</b>	<b>413,643</b>

## Expenditures

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Allocated OPEB - Payment to Trust	\$225,000	\$297,365	\$104,095	\$104,095	\$106,023	\$115,543
Retiree Health Insurance OPEB	\$161,853	\$186,969	\$200,000	\$238,000	\$271,000	\$298,000
<b>TOTAL</b>	<b>\$386,853</b>	<b>\$484,334</b>	<b>\$304,095</b>	<b>\$342,095</b>	<b>\$377,023</b>	<b>\$413,543</b>

## Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 146,801	\$ (14,874)	\$ (10,275)	\$ (19,808)	\$ (19,808)	\$ 292
Total Revenue	\$ 178	\$ 182,035	\$ 200,500	\$ 238,000	\$ 291,100	\$ 298,100
Total Expenditures	\$ 386,853	\$ 484,334	\$ 304,095	\$ 342,095	\$ 377,023	\$ 413,543
Total Transfers In	\$ 225,000	\$ 297,365	\$ 104,095	\$ 104,095	\$ 106,023	\$ 115,543
■ ENDING FUND BALANCE	\$ (14,874)	\$ (19,808)	\$ (9,775)	\$ (19,808)	\$ 292	\$ 392

## Fiscal Year 2023/2024 OPEB Trust Activity

### Town of Yountville PARS GASB 45 Program OPEB Trust Fund Activity

Month	Beginning Balance	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance
Jul-23	\$ 5,698,123.51	\$ -	\$ 125,615.06	\$ 2,534.75	\$ 30,405.71	\$ -	\$ 5,790,798.11
Aug-23	\$ 5,790,798.11	\$ -	\$ (109,835.05)	\$ 2,595.62	\$ 17,258.77	\$ -	\$ 5,661,108.67
Sep-23	\$ 5,661,108.67	\$ -	\$ (206,711.89)	\$ 2,589.66	\$ 16,409.02	\$ -	\$ 5,435,398.10
Oct-23	\$ 5,435,398.10	\$ -	\$ (145,399.94)	\$ 2,514.24	\$ 16,975.52	\$ -	\$ 5,270,508.40
Nov-23	\$ 5,270,508.40	\$ -	\$ 383,037.47	\$ 2,444.17	\$ 16,975.52	\$ -	\$ 5,634,126.18
Dec-23	\$ 5,634,126.18	\$ 104,095.00	\$ 285,593.09	\$ 2,529.85	\$ 18,827.20	\$ -	\$ 6,002,457.22
Jan-24	\$ 6,002,457.22	\$ -	\$ (14,369.36)	\$ 2,679.93	\$ 18,827.20	\$ -	\$ 5,966,580.73
Feb-24	\$ 5,966,580.73	\$ -	\$ 133,367.56	\$ 2,707.70	\$ -	\$ -	\$ 6,097,240.59
Mar-24	\$ 6,097,240.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,097,240.59
Apr-24	\$ 6,097,240.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,097,240.59
May-24	\$ 6,097,240.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,097,240.59
Jun-24	\$ 6,097,240.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,097,240.59
<b>Totals FY 23-24</b>	<b>\$ 104,095.00</b>	<b>\$ 451,296.94</b>	<b>\$ 20,595.92</b>	<b>\$ 135,678.94</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,097,240.59</b>

# PERS UAAL Reserve Fund

Fund 03 Department 2000

## Department Overview

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

**California Public Employees Retirement System (CalPERS)** transitioned from its practice of providing one total cost for employees' pension benefits payable on an annual basis to separating costs into two categories, Normal Cost (NC) and Unfunded Actuarially Accrued Liability (UAAL). Normal CalPERS costs are based on a percentage determined by annual valuation and applied to all three plan tiers through the payroll process. The UAAL is billed by each plan tier and is a fixed dollar amount that is due every July. The UAAL amount is the difference between the accrued liability and the market value of the assets in the Town's CalPERS plan. CalPERS offers a discount of about 3% for paying in a lump sum rather than in monthly installments, and the Town has been fortunate enough to be able to take advantage of this offer. This generates savings of about \$10,000 each fiscal year.

## Biennial Budget Goals and Objectives

- Pay CalPERS the required UAAL for on-going costs in July and take advantage of the lump sum payment discount to generate savings of \$14,381.
- Continue the annual contribution to the Trust at a rate of 5% of projected salaries, which is estimated to be \$208,715 in Fiscal Year 2024/2025 and \$227,417 in Fiscal Year 2025/2026.

## Budget Insights

- The budget includes the use of \$430,036 in trust funds to pay for the annual UAAL in Fiscal Year 2024/2025, and \$488,200 in Fiscal Year 2025/2026.
  - Continuing to utilize the trust relieves the General Fund of this expense

## Revenue and Transfers

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	303	2,342	1,500	1,500	500	500
(3900) Interfund Transfer	325,000	750,000	0	0	0	0
(3911) Transfer Allocated PERS UAL	0	197,365	208,190	208,190	208,715	227,147
(3993) Transfer In from PRSP Trust	324,536	373,857	345,603	345,603	430,036	488,200
<b>Total</b>	<b>649,839</b>	<b>1,323,565</b>	<b>555,293</b>	<b>555,293</b>	<b>639,251</b>	<b>715,847</b>



## Expenditures

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>PERS Unfunded Accrued Liab</b>	\$324,536	\$373,857	\$345,603	\$345,603	\$430,036	\$488,200
<b>Allocated PRSP- Payment to Trust</b>	\$325,000	\$947,365	\$275,000	\$275,000	\$208,715	\$227,417
<b>TOTAL</b>	<b>\$649,536</b>	<b>\$1,321,222</b>	<b>\$620,603</b>	<b>\$620,603</b>	<b>\$638,751</b>	<b>\$715,617</b>

## Summary of Fund Balance Activity

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

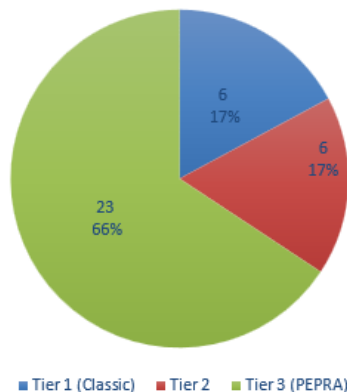
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 75,220	\$ 75,523	\$ 944	\$ 77,865	\$ 12,555	\$ 13,055
Total Revenue	\$ 324,839	\$ 376,199	\$ 347,103	\$ 347,103	\$ 430,536	\$ 488,700
Total Expenditures	\$ 649,536	\$ 1,321,222	\$ 620,603	\$ 620,603	\$ 638,751	\$ 715,617
Total Transfers	\$ 325,000	\$ 947,365	\$ 208,190	\$ 208,190	\$ 208,715	\$ 227,147
■ ENDING FUND BALANCE	\$ 75,523	\$ 77,865	\$ (64,366)	\$ 12,555	\$ 13,055	\$ 13,285

## Fiscal Year 2023/2024 Pension Rate Stabilization Plan (PRSP) Trust Activity

### Town of Yountville PARS PERS UAAL PRSP Trust Fund Activity

Month	Beginning Balance	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance
Jul-23	\$ 3,342,309.16	\$ -	\$ 73,886.97	\$ 1,484.61	\$ -	\$ -	\$ 3,414,711.52
Aug-23	\$ 3,414,711.52	\$ -	\$ (64,786.25)	\$ 1,526.25	\$ -	\$ -	\$ 3,348,399.02
Sep-23	\$ 3,348,399.02	\$ -	\$ (122,289.75)	\$ 1,529.18	\$ -	\$ -	\$ 3,224,580.09
Oct-23	\$ 3,224,580.09	\$ -	\$ (86,312.98)	\$ 1,489.12	\$ -	\$ -	\$ 3,136,777.99
Nov-23	\$ 3,136,777.99	\$ -	\$ 227,991.91	\$ 1,452.12	\$ -	\$ -	\$ 3,363,317.78
Dec-23	\$ 3,363,317.78	\$ 275,000.00	\$ 172,104.77	\$ 1,507.77	\$ -	\$ -	\$ 3,808,914.78
Jan-24	\$ 3,808,914.78	\$ -	\$ (9,125.37)	\$ 1,646.82	\$ -	\$ -	\$ 3,798,142.59
Feb-24	\$ 3,798,142.59	\$ -	\$ 84,897.73	\$ 1,720.70	\$ -	\$ -	\$ 3,881,319.62
Mar-24	\$ 3,881,319.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,881,319.62
Apr-24	\$ 3,881,319.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,881,319.62
May-24	\$ 3,881,319.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,881,319.62
Jun-24	\$ 3,881,319.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,881,319.62
<b>Totals FY 23-24</b>	<b>\$</b>	<b>\$ 275,000.00</b>	<b>\$ 276,367.03</b>	<b>\$ 12,356.57</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,881,319.62</b>

### Number of FTE's in Each PERS Tier



# Emergency Reserve Fund

Fund 04

## Department Overview

In Fiscal Year 2018/2019, the Town Council adopted a change to the Fund Balance Policy to establish a minimum emergency reserve fund. Use of this fund would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020. The available funds in this reserve have not yet been utilized, and instead have continued to earn interest which increases the fund balance. Emergency Reserve Fund balance target was set by policy at a minimum of 20% of General Fund operating expenditures.

At the May 5, 2024 regular meeting, the Town Council approved a revised Fund Balance Policy which combined this fund with Unanticipated Tourism Revenue Deficits Reserve Fund 05 to create the new General Fund Reserve, Fund 07. This fund has been closed and is only included in the Biennial Budget for historical purposes.

## Biennial Budget Goals and Objectives

- None.

## Budget Insights

- This fund was closed in Fiscal Year 2023/2024 and is only shown for historical purposes.

## Revenues

Expand All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
► Revenues	357,012	452,841	20,000	50,000	0	0
▼ Expenses	0	0	0	2,905,601	0	0
(7907) Interfund Transfer - General Fund Reserve	0	0	0	2,905,601	0	0
Revenues Less Expenses	357,012	452,841	20,000	-2,855,601	0	0

## Summary of Fund Balance Activity

Town of Yountville EMERGENCY RESERVE FUND Fund 04						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2024/2025 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,045,748	\$ 2,402,760	\$ 2,399,749	\$ 2,855,601	\$ -	\$ -
Total Revenue	\$ 7,012	\$ 52,841	\$ 20,000	\$ 50,000	\$ -	\$ -
Total Transfers IN(OUT)	\$ 350,000	\$ 400,000	\$ -	\$ (2,905,601)	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 2,402,760	\$ 2,855,601	\$ 2,419,749	\$ -	\$ -	\$ -

# Unanticipated Tourism Revenue Deficit Reserve Fund

Fund 05

## Department Overview

In Fiscal Year 2018/2019, the Town Council adopted the establishment of a minimum revenue stabilization reserve via the Fund Balance Policy. Given the volatility of Transient Occupancy Tax (TOT), the intent of this fund is to provide a funding source to be used should TOT revenues not materialize as budgeted. Unanticipated Tourism Revenue Deficit Reserve funding target was established by policy at a minimum of 25% of TOT revenue budget.

At the May 5, 2024 regular meeting, the Town Council approved a revised Fund Balance Policy which combined this fund with Emergency Reserve Fund 04 to create the new General Fund Reserve, Fund 07. This fund has been closed and is only included in the Biennial Budget for historical purposes.

## Biennial Budget Goals and Objectives

- None.

## Budget Insights

- This fund was closed in Fiscal Year 2023/2024 and is only shown for historical purposes.

## Revenue & Expenditures

Expand All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
► Revenues	256,820	552,559	20,000	50,000	0	0
▼ Expenses	0	0	0	2,905,128	0	0
(7901) Interfund Transfer - General Fund	0	0	0	900,000	0	0
(7907) Interfund Transfer - General Fund Reserve	0	0	0	2,005,128	0	0
Revenues Less Expenses	256,820	552,559	20,000	-2,855,128	0	0

## Summary of Fund Balance Activity

**Town of Yountville**  
**UNANTICIPATED TOURISM REVENUE DEFICIT RESERVE FUND**  
**Fund 05**

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,045,749	\$ 2,302,569	\$ 2,299,749	\$ 2,855,128	\$ -	\$ -
Total Revenue	\$ 6,820	\$ 52,559	\$ 20,000	\$ 50,000	\$ -	\$ -
Total Transfers	\$ 250,000	\$ 500,000	\$ -	\$ (2,905,128)	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 2,302,569	\$ 2,855,128	\$ 2,319,749	\$ -	\$ -	\$ -

# Utility Enterprise Capital Projects Restricted Fund

Fund 06

## Department Overview

In Fiscal Year 2022/2023, Town Council approved Resolution 22-4155 creating the new Water and Wastewater Utility Enterprise Capital Projects Restricted Fund. The use of this fund will be restricted to funding utility capital projects and repayment of utility capital project related debt service. This fund may not be used to pay for annual operating expenses for the Water and Wastewater Utility Enterprise Funds.

As a part of its periodic five-year phased utility rate review process, the Town Council may allocate and transfer funds from the General Fund and Water and Wastewater Utility Enterprise Capital Projects Restricted Fund for the purposes of paying off debt or to pay for planned enterprise fund capital projects identified in the next five years of planned capital projects thereby reducing impact to ratepayers.

## Biennial Budget Goals and Objectives

- Monitor current and upcoming utility capital projects and evaluate potential use of these funds.

## Budget Insights

- \$250,000 of planned utilization of this reserve in Fiscal Year 2024/2025 to fund Water Enterprise capital projects.
- \$475,000 of planned utilization of this reserve in Fiscal Year 2025/2026 to fund Water Enterprise capital projects.

## Revenue & Expenditures

Collapse All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	0	1,677,172	10,000	10,000	15,000	15,000
(3301) Interest Income	0	27,172	10,000	10,000	15,000	15,000
(3901) Interfund Transfer - From General Fund	0	1,650,000	0	0	0	0
► Expenses	0	0	0	0	250,000	475,000
Revenues Less Expenses	0	1,677,172	10,000	10,000	-235,000	-460,000

## Summary of Fund Balance Activity

Town of Yountville Utility Enterprise Capital Projects Reserve Fund Fund 06							
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2024/2025 ADOPTED	
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,677,172	\$ 1,707,172	\$ 1,472,172	
Total Revenue	\$ -	\$ 27,172	\$ 10,000	\$ 30,000	\$ 15,000	\$ 15,000	
Total Transfers In(Out)	\$ -	\$ 1,650,000	\$ -	\$ -	\$ (250,000)	\$ (475,000)	
■ ENDING FUND BALANCE	\$ -	\$ 1,677,172	\$ 10,000	\$ 1,707,172	\$ 1,472,172	\$ 1,012,172	

# General Fund Reserve

Fund 07

## Department Overview

In Fiscal Year 2023/2024, the Town Council adopted a change to the Fund Balance Policy to combine two major reserve funds into one. In previous years, this reserve was reflected as an Emergency Reserve Fund (04) with a target level of 20% of General Fund Revenues, and an Unanticipated Tourism Revenue Deficits Reserve Fund (05) with a target level of 25% of Transient Occupancy Tax (TOT) revenue.

The General Fund Reserve has two categories of potential use of the reserve that are authorized by the Fund Balance Policy, contingency and emergency.

Use of this fund for emergency purposes would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020.

The General Fund Reserve balance target is currently set by policy at a minimum of 35% of General Fund operating expenditures.

## Biennial Budget Goals and Objectives

- Continue to meet or minimum reserve amount per Fund Balance Policy.

## Budget Insights

- General Fund contribution may be possible during the reallocation of Fiscal Year 2023/2024 Unassigned Fund Balance after the close of the fiscal year.

## Revenues & Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	0	0	0	0	25,000	25,000
(3904) Interfund Transfer - Emergency Reserve	0	0	0	2,905,601	0	0
(3905) Interfund Transfer - Rev Stabl Rsv	0	0	0	2,005,128	0	0
Total	0	0	0	4,910,729	25,000	25,000

## Summary of Fund Balance Activity

**Town of Yountville  
GENERAL FUND RESERVE  
Fund 07**

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,910,729	\$ 4,935,729
<b>REVENUE</b>						
3301 Investment Earnings	-	-	-	-	25,000	25,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>TRANSFERS IN(OUT)</b>						
3900 From General Fund	-	-	-	-	-	-
3904 From Emergency Reserve Fund 04	-	-	-	2,905,601	-	-
3905 From Unanticipated Tourism Rev. Def. Rsv. Fund 05	-	-	-	2,005,128	-	-
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,910,729</b>	<b>\$ -</b>	<b>\$ -</b>
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 4,910,729	\$ 4,935,729	\$ 4,960,729
<b>FUND BALANCE ALLOCATIONS</b>						
Emergency	-	-	-	2,799,116	2,813,366	2,827,616
Contingency	-	-	-	2,111,613	2,122,363	2,133,113
<b>Total Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,910,729</b>	<b>\$ 4,935,729</b>	<b>\$ 4,960,729</b>



# Water Utility Funds Summary

## Water Utility Enterprise Fund Descriptions

### **Water Drought Reserve Fund (57)**

Established by Council policy to account for \$2 million reserve for water purchases on the spot market in the event of a drought.

### **Water Connection Impact Fee Fund (58)**

Accounts for fees charged on residential & commercial developments - funds allocated for capital infrastructure projects.

### **Water Utility Capital Improvements Fund (60)**

Accounts for acquisition of water system improvements and major equipment.

### **Water Utility Operating Fund (61-4505 & 61-4507)**

Accounts for water revenue from user fees, operating expenses to distribute water to customers, purchases of water primarily from the Veterans Home Rector Reservoir, and conservation efforts.

The two operating expenditure departments are:

- **Water Operations and Distributions (Fund 61 Department 4505)**
- **Water Utility Purchases and Conservation (Fund 61 Department 4507)**



## Aggregate Water Funds Summary.

Provides an aggregated view of all estimated revenues and expenditures to maintain the Town's Water Utility Enterprise.

**Town of Yountville**  
**AGGREGATE WATER FUNDS SUMMARY**  
**Fiscal Years 2024/2025 and 2025/2026**

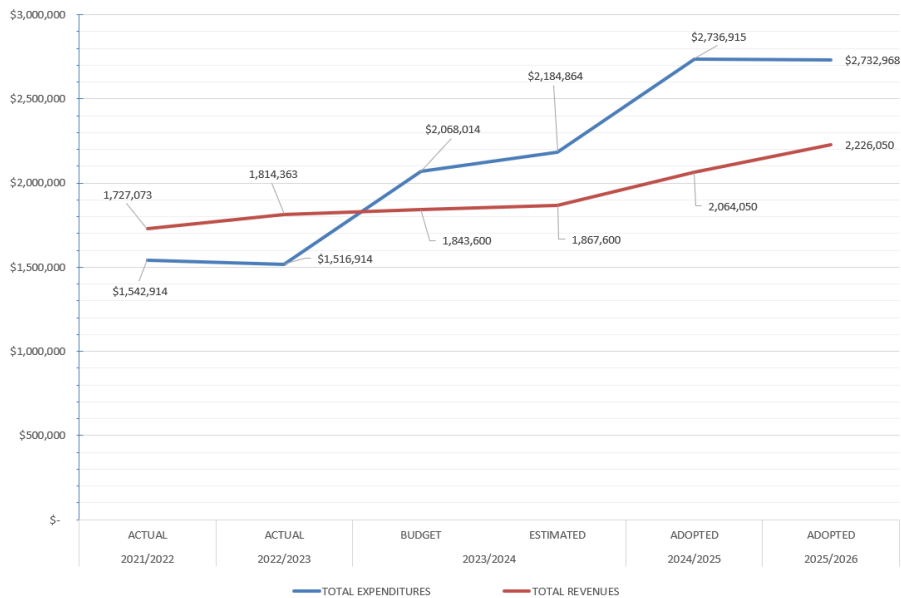
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>REVENUE</b>						
Residential Sales (61)	921,124	903,823	943,000	943,000	1,054,200	1,138,200
NonProfit Sales (61)	103,741	109,415	108,200	108,200	121,200	129,600
Commercial Sales (61)	384,311	399,804	407,050	407,050	470,400	509,400
Other Services (61)	185,306	207,925	208,750	208,750	232,650	250,050
State Revenue (61)	-	-	-	-	-	-
Miscellaneous (61)	351	295	-	-	-	-
System Replacement Fees (60)	127,602	137,030	147,600	147,600	156,600	169,800
Water Collection Impact Fees (60/58)	11,598	-	-	-	-	-
Investment Earnings	(12,335)	53,146	23,000	47,000	23,000	23,000
<b>Total Revenue</b>	<b>\$ 1,721,698</b>	<b>\$ 1,811,438</b>	<b>\$ 1,837,600</b>	<b>\$ 1,861,600</b>	<b>\$ 2,058,050</b>	<b>\$ 2,220,050</b>
<b>EXPENDITURES</b>						
Utility Distribution & Operations (61)	542,060	634,084	771,219	777,459	841,146	899,084
Utility Purchase & Conservation (61)	793,749	747,705	1,063,295	1,063,362	1,064,269	1,071,099
Utility Capital Improvements (60)	207,105	136,489	233,500	344,043	831,500	789,000
<b>Total Expenditures</b>	<b>\$ 1,542,914</b>	<b>\$ 1,518,278</b>	<b>\$ 2,068,014</b>	<b>\$ 2,184,864</b>	<b>\$ 2,736,915</b>	<b>\$ 2,759,183</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>						
Interfund Transfer - Low Income Subsidy (01)	5,375	2,925	6,000	6,000	6,000	6,000
Transfer In/(Out) Water Capital (60)	-	888,668	-	-	375,000	575,000
Transfer In / (Out) Water Operating (61)	-	-	-	-	(125,000)	(100,000)
Transfer In/(Out) - Drought Reserve Fund (57)	-	-	-	-	-	-
<b>Total Net Transfers</b>	<b>\$ 5,375</b>	<b>\$ 891,593</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 256,000</b>	<b>\$ 481,000</b>
<b>Excess (Deficiency) After Transfers</b>	<b>\$ 184,159</b>	<b>\$ 1,184,753</b>	<b>\$ (224,414)</b>	<b>\$ (317,264)</b>	<b>\$ (422,865)</b>	<b>\$ (58,133)</b>

## Aggregate Water Expenditure Summary by Category

Outlines estimated total expenditures associated with personnel, supplies and services, capital outlay, debt service, water purchases, and depreciation expenses.

Town of Yountville AGGREGATE WATER FUNDS Expenditure Summary by Category						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2025 ADOPTED
<b>PERSONNEL</b>						
Salaries	318,803	387,334	396,395	396,395	385,746	386,290
Benefits	85,847	105,125	118,323	117,540	116,109	124,652
* PERS Emplr Rate/Pension Expense	31,019	19,141	47,750	47,750	46,465	49,932
Allocated - Workers Comp, Liability, OPEB	13,042	51,988	62,605	59,348	65,324	75,078
<b>Total Personnel</b>	<b>\$ 448,711</b>	<b>\$ 563,588</b>	<b>\$ 625,073</b>	<b>\$ 621,033</b>	<b>\$ 613,644</b>	<b>\$ 635,952</b>
<b>SUPPLIES &amp; SERVICES</b>						
Supplies & Services	95,588	125,322	147,941	142,288	189,571	202,016
Contract Services	64,946	28,502	80,000	96,000	118,200	121,500
<b>Total Supplies &amp; Services</b>	<b>\$ 160,534</b>	<b>\$ 153,824</b>	<b>\$ 227,941</b>	<b>\$ 238,288</b>	<b>\$ 307,771</b>	<b>\$ 323,516</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	134,534	38,170	145,000	255,543	742,500	698,500
<b>Total Capital Outlay</b>	<b>\$ 134,534</b>	<b>\$ 38,170</b>	<b>\$ 145,000</b>	<b>\$ 255,543</b>	<b>\$ 742,500</b>	<b>\$ 698,500</b>
<b>DEBT SERVICE</b>						
Debt Service	11,000	9,949	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 11,000</b>	<b>\$ 9,949</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATER PURCHASES</b>						
Water Purchases	718,284	659,923	975,000	975,000	975,000	975,000
<b>Total Water Purchases</b>	<b>\$ 718,284</b>	<b>\$ 659,923</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>
<b>DEPRECIATION EXPENSE</b>						
Depreciation Expense	69,851	91,460	95,000	95,000	98,000	100,000
<b>Total Depreciation Expense</b>	<b>\$ 69,851</b>	<b>\$ 91,460</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 98,000</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,542,914</b>	<b>\$ 1,516,914</b>	<b>\$ 2,068,014</b>	<b>\$ 2,184,864</b>	<b>\$ 2,736,915</b>	<b>\$ 2,732,968</b>
<i>*Includes adjustment for GASB 68</i>						

## Aggregate Water Funds Revenues and Expenditures



## Water Operating Revenues by Category.

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	658	6,690	3,500	3,500	3,500	3,500
(3302) Investment Market Adjustment	-28,550	-7,710	0	0	0	0
(3220) Administrative Fines - Penalties	9,600	2,300	0	0	0	0
(3610) Residential	589,254	584,446	607,000	607,000	688,200	742,200
(3611) Multi Residential	105,762	104,685	109,200	109,200	122,400	132,600
(3612) Mobile Home	93,894	78,830	84,800	84,800	88,800	96,000
(3613) Condominium	83,708	84,622	89,000	89,000	96,000	103,800
(3614) Residential-outside	48,506	51,240	53,000	53,000	58,800	63,600
(3620) Church-nonprofit Group	45,318	43,848	45,600	45,600	48,600	52,200
(3621) Town Use	58,423	65,566	62,600	62,600	72,600	77,400
(3630) Resturant-bar	72,543	71,766	74,200	74,200	83,400	90,000
(3631) Hotel/inn	187,360	199,301	201,900	201,900	250,200	271,200
(3632) Other Commerical	76,172	79,937	82,700	82,700	91,200	98,400
(3633) Multi Commerical	48,236	48,800	48,250	48,250	45,600	49,800
(3660) Other Service Charges	17,454	27,394	15,000	15,000	20,000	20,000
(3661) Fireline	167,350	180,531	193,500	193,500	212,400	229,800
(3662) Meter Sets	502	0	250	250	250	250
(3800) Miscellaneous Revenue	351	295	0	0	0	0
(3901) Interfund Transfer - From General Fund	5,375	2,925	6,000	6,000	6,000	6,000
<b>Total</b>	<b>1,581,916</b>	<b>1,625,467</b>	<b>1,676,500</b>	<b>1,676,500</b>	<b>1,887,950</b>	<b>2,036,750</b>

## Water Utility Operating Fund Summary

Summary overview of revenues and expenses related to water utility operation, distribution, purchases, and conservation.

### Town of Yountville WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ (108,981)	\$ 137,126	\$ (86,217)	\$ 380,804	\$ 216,483	\$ 74,018
<b>OPERATING REVENUE</b>						
Residential Sales	921,124	903,823	943,000	943,000	1,054,200	1,138,200
Non Profit Sales	103,741	109,415	108,200	108,200	121,200	129,600
Commercial Sales	384,311	399,804	407,050	407,050	470,400	509,400
Other Services	185,306	207,925	208,750	208,750	232,650	250,050
Other Revenue	9,951	2,595	-	-	-	-
<b>Total Operating Revenue</b>	<b>\$ 1,604,433</b>	<b>\$ 1,623,562</b>	<b>\$ 1,667,000</b>	<b>\$ 1,667,000</b>	<b>\$ 1,878,450</b>	<b>\$ 2,027,250</b>
<b>OPERATING EXPENSES</b>						
Personnel	448,711	564,952	625,073	621,033	613,644	662,167
Supplies & Services	160,534	153,824	227,941	238,288	307,771	323,516
Capital Outlay	8,280	3,090	6,500	6,500	9,000	9,500
Water Purchases	718,284	659,923	975,000	975,000	975,000	975,000
<b>Total Operating Expenses</b>	<b>\$ 1,335,809</b>	<b>\$ 1,381,789</b>	<b>\$ 1,834,514</b>	<b>\$ 1,840,821</b>	<b>\$ 1,905,415</b>	<b>\$ 1,970,183</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 268,624</b>	<b>\$ 241,773</b>	<b>\$ (167,514)</b>	<b>\$ (173,821)</b>	<b>\$ (26,965)</b>	<b>\$ 57,067</b>
<b>Non-Operating Revenue, Expenses &amp; Transfers</b>	<b>\$ (22,517)</b>	<b>\$ 1,905</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ (115,500)</b>	<b>\$ (90,500)</b>
■ ENDING FUND BALANCE	<b>\$ 137,126</b>	<b>\$ 380,804</b>	<b>\$ (244,231)</b>	<b>\$ 216,483</b>	<b>\$ 74,018</b>	<b>\$ 40,585</b>
Net Change in Fund Balance	246,107	243,678	(158,014)	(164,321)	(142,465)	(33,433)

# Water Drought Reserve Fund

Enterprise Fund 57 Department 4507

## Department Overview

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

As a condition of the sales agreement the City of Napa provides water conservation education services to the Town, limited emergency water use, and serve as the Town's broker for the purchase of water on California's water market.

## Biennial Budget Goals and Objectives

- Maintain sufficient fund balance to allow the Town to purchase water on California's water market in the event of drought or other emergencies.

## Budget Insights

- No planned expenditures or transfers out for this fund in Fiscal Year 2024/2025 & 2025/2026.
- Fund Balance at the end of Fiscal Year 2023/2024 is estimated to be \$2,046,563.

## Revenue & Transfers In

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	2,962	35,355	15,000	35,000	15,000	15,000
(3303) Interfund Loan Interest	11,000	9,949	0	0	0	0
<b>Total</b>	<b>13,962</b>	<b>45,303</b>	<b>15,000</b>	<b>35,000</b>	<b>15,000</b>	<b>15,000</b>

## Summary of Fund Balance Activity

Town of Yountville WATER DROUGHT RESERVE FUND Water Fund 57 - Department 4507						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,952,298	\$ 1,966,259	\$ 2,001,208	\$ 2,011,563	\$ 2,046,563	\$ 2,061,563
Total Non-Operating Revenue & Transfers	\$ 13,961	\$ 45,304	\$ 15,000	\$ 35,000	\$ 15,000	\$ 15,000
Total Non-Operating Expenses & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	<u>\$ 1,966,259</u>	<u>\$ 2,011,563</u>	<u>\$ 2,016,208</u>	<u>\$ 2,046,563</u>	<u>\$ 2,061,563</u>	<u>\$ 2,076,563</u>
Net Change in Fund Balance	13,961	45,304	15,000	35,000	15,000	15,000

# Water Connection Impact Fee Fund

Enterprise Fund 58

## Department Overview

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

Water Connection Impact Fees are collected on new residential, commercial development, conversion of existing development, and expansion of existing development, as provided in Municipal Code Section 3.40.

## Biennial Budget Goals and Objectives

- Allocate any Impact Fees collected to the Water Capital Improvements Fund 60.

## Budget Insights

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

## Revenue & Transfers

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	0	0	0	0	0	0
(3701) Impact Fees	11,599	0	0	0	0	0
(3799) Allocate Impact Fees	-11,599	0	0	0	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0

## Summary of Fund Balance Activity

Town of Yountville WATER CONNECTION IMPACT FEE FUND Water Fund 58						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 11,599	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In (Out)	\$ (11,599)	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-	-

# Water Utility Capital Improvements

Enterprise Fund 60 Department 4500

## Department Overview

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

On September 1, 2020 the Town Council adopted Resolution #20-4011 approving a low interest interfund loan from the Drought Water Reserve Fund (57) to the Water Capital Improvement Fund in the amount of \$1,100,000.

In October 2022 the Town Council approved the use of Fiscal Year 2021/2022 General Fund Unassigned Fund Balance to completely payoff the loan, so this fund no longer has to budget for that annual repayment amount.

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

## Biennial Budget Goals and Objectives

- Timely completion of planned projects within or under budgeted amounts.

## Budget Insights

- \$733,500 in capital projects planned for Fiscal Year 2024/2025.
- Fiscal Year 2025/2026 has \$689,000 in capital projects scheduled.

## Revenue and Transfers

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopt
(3301) Interest Income	1,597	8,862	4,500	8,500	4,500	4,500
(3695) System Replacement Fees	127,602	137,030	147,600	147,600	156,600	169,800
(3799) Allocate Impact Fees	11,599	0	0	0	0	0
(3900) Interfund Transfer	0	888,668	0	0	125,000	100,000
(3906) Interfund Transfer - Utility Enterprises Capital Project Reserve	0	0	0	0	250,000	475,000
<b>Total</b>	<b>140,798</b>	<b>1,034,560</b>	<b>152,100</b>	<b>156,100</b>	<b>536,100</b>	<b>749,300</b>



# Expenditures

## Water Capital Imp Fund 60 Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Utility Systems</b>	\$126,254	\$35,080	\$138,500	\$249,043	\$618,500	\$674,000
<b>Machinery &amp; Equipment &gt;\$10k</b>	\$0	\$0	\$0	\$0	\$100,000	\$0
<b>Capital Maintenance</b>	\$0	\$0	\$0	\$0	\$15,000	\$15,000
<b>Depreciation Expense</b>	\$69,851	\$91,460	\$95,000	\$95,000	\$98,000	\$100,000
<b>Principal</b>	\$105,140	\$994,860	\$0	\$0	\$0	\$0
<b>Principal - Contra Expense</b>	-\$105,140	-\$994,860	\$0	\$0	\$0	\$0
<b>Interest</b>	\$11,000	\$9,949	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$207,105</b>	<b>\$136,488</b>	<b>\$233,500</b>	<b>\$344,043</b>	<b>\$831,500</b>	<b>\$789,000</b>

# Water Utility Systems Capital Projects Detail

## Fund 60 Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Water Distribution Projects</b>						
(WA-0015) Hydrant Repair and Replacement	\$17,630	\$0	\$0	\$0	\$0	\$0
(WA-0016) Emergency Washington Park Water Line Replacement	\$61,959	\$0	\$0	\$0	\$0	\$0
(WA-0018) Upgrade SCADA System Emergency Well to Operational Well	\$0	\$14,425	\$0	\$110,543	\$0	\$0
(WA-0019) 1MG Well Water Tank/Pump station & Transmission Main	\$0	\$0	\$0	\$0	\$0	\$250,000
(WA-0020) Water System Inter Tie Projects	\$0	\$0	\$65,000	\$65,000	\$120,000	\$0
(WA-0021) Relocation of Harvest Court Fire Hydrant	\$0	\$1,261	\$0	\$0	\$0	\$0
(WA-0022) Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville Cross Rd	\$0	\$8,000	\$8,000	\$8,000	\$0	\$0
(WA-0023) Replacement Utility Truck	\$0	\$0	\$0	\$0	\$100,000	\$0
(WA-0024) Well Filter Media	\$0	\$0	\$0	\$0	\$0	\$50,000
(WA-0026) Active Chlorine Monitoring Equipment	\$0	\$0	\$0	\$0	\$25,000	\$0
(WA-0027) Lateral Lead Testing and Assessment	\$0	\$0	\$0	\$0	\$250,000	\$0
(WA-0028) Chlorine Residual Monitoring PRV's Finnell and Town Hall	\$0	\$0	\$0	\$0	\$50,000	\$0
(WA-2022) Water Meter Replacements	\$46,665	\$0	\$0	\$0	\$0	\$0
(WA-2023) Water Meter Replacements	\$0	\$11,394	\$0	\$0	\$0	\$0
(WA-2024) Water Meter Replacements	\$0	\$0	\$30,500	\$30,500	\$0	\$0
(WA-2025) Water Meter Replacements	\$0	\$0	\$0	\$0	\$33,500	\$0
(WA-2026) Water Meter Replacements	\$0	\$0	\$0	\$0	\$0	\$35,500
(WA-3025) Main & Sewer Lateral Replacement	\$0	\$0	\$0	\$0	\$45,000	\$0
(WA-3026) Main & Sewer Lateral Replacement	\$0	\$0	\$0	\$0	\$0	\$250,000
(WA-4025) Hydrant & Main Flushing	\$0	\$0	\$0	\$0	\$60,000	\$0
(WA-5024) Hydrant Repair & Replacement Program	\$0	\$0	\$35,000	\$35,000	\$0	\$0
(WA-5025) Hydrant Repair & Replacement Program	\$0	\$0	\$0	\$0	\$35,000	\$0
(WA-6025) SCADA Maintenance	\$0	\$0	\$0	\$0	\$15,000	\$0
(WA-0025) Chemical Storage Tank for Well 500GAL	\$0	\$0	\$0	\$0	\$0	\$50,000
(WA-5026) Hydrant Repair and Replacement	\$0	\$0	\$0	\$0	\$0	\$38,500
(WA-6026) SCADA Maintenance	\$0	\$0	\$0	\$0	\$0	\$15,000
<b>WATER DISTRIBUTION PROJECTS TOTAL</b>	<b>\$126,254</b>	<b>\$35,080</b>	<b>\$138,500</b>	<b>\$249,043</b>	<b>\$733,500</b>	<b>\$689,000</b>
<b>TOTAL</b>	<b>\$126,254</b>	<b>\$35,080</b>	<b>\$138,500</b>	<b>\$249,043</b>	<b>\$733,500</b>	<b>\$689,000</b>

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,466,306	\$ 2,508,621	\$ 3,384,040	\$ 3,406,692	\$ 3,218,749	\$ 3,098,349
Total Revenue	\$ 127,602	\$ 137,030	\$ 147,600	\$ 147,600	\$ 156,600	\$ 169,800
Total Expenditures	\$ 207,105	\$ 136,489	\$ 233,500	\$ 344,043	\$ 831,500	\$ 789,000
Total Non-Operating Revenue & Transfers	\$ 13,194	\$ 897,530	\$ 4,500	\$ 8,500	\$ 379,500	\$ 579,500
■ ENDING FUND BALANCE	\$ 2,508,621	\$ 3,406,692	\$ 3,302,640	\$ 3,218,749	\$ 3,098,349	\$ 3,608,649
Net Change in Fund Balance	42,315	898,071	(81,400)	(187,943)	(120,400)	510,300
<b>FUND BALANCE ALLOCATIONS</b>						
Reserved for Emergency Capital Replacements per Utility Rate Study (5% of asset value)	100,335	144,853	146,381	141,504	-	-
Portion of Fund Balance applicable to Capital Assets	2,006,699	2,897,067	2,927,612	2,927,612	3,005,084	3,555,084
Unreserved	401,587	364,772	228,647	149,633	93,265	53,565
■ Total Fund Balance	\$ 2,508,621	\$ 3,406,692	\$ 3,302,640	\$ 3,218,749	\$ 3,098,349	\$ 3,608,649

# Water Utility Operations & Distribution Department Expenditures

Enterprise Fund 61 Department 4505

## Department Overview

The Water Utility Operations Division supports the operation and maintenance of the Town's water distribution system. The Town purchases water from the California Department of Veterans Affairs' (CalVET) Rector Water Treatment Plant and the City of Napa's Utility Department. Additionally, the Town produces water from its own groundwater well. The Water Division operates the water pipeline system to deliver and meter potable drinking water to the Town's residential, commercial, and public facilities water customers within the Town Limits along with thirty water customers located outside the Town Limits. The California Veterans Home in Yountville is owned and operated by CalVET who is responsible for the operations of its own water distribution system serving their campus.

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

- Two points of connection to the CalVET's water system
- Two points of connection to the City of Napa's water system
- Yountville Municipal Water Well No. 1
- 10.7 miles of water distribution pipelines
- 837 service connections and meters
- 28 Town-owned backflow prevention devices

## Biennial Budget Goals and Objectives

- Complete and electronically distribute the 2024 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Continue to utilize and expand use of the MobileMMS asset management program to improve efficiency and effectiveness across the department.
- Continue to improve and enhance employee training and safety program, cross-training, and "job shadowing" within the Utility Operations Division.
- Continue to utilize and increase use of GIS and Orion cellular water meter reading technologies to help improve efficiency and effectiveness.
- Continue to encourage utility customers to sign up for the [Eye on Water](#) consumption tracking program.

## Budget Insights

- \$7,400 increase in Equipment Maintenance to account for increased generator maintenance at the Town's Municipal Well.
- \$60,000 budgeted in Contract Services for as needed on-call water service repairs contributed to the increase in this budget.
- Utilizing the Town's Municipal Well to supplement available water supply results in additional utility, chemical, and laboratory costs.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$260,805	\$326,322	\$338,705	\$338,705	\$321,642	\$344,009
Salaries - Part Time	\$11,211	\$5,193	\$4,895	\$4,895	\$5,754	\$6,042
Overtime	\$1,533	\$2,306	\$3,000	\$3,000	\$3,000	\$3,150
Medicare & Fica	\$4,360	\$4,852	\$5,286	\$5,286	\$5,104	\$5,451
Deferred Compensation	\$17,328	\$22,424	\$22,947	\$22,947	\$25,390	\$26,843
Payment-In Lieu Health	\$1,719	\$1,775	\$1,800	\$1,800	\$2,100	\$2,100
Health Insurance	\$39,932	\$50,352	\$57,858	\$56,675	\$56,283	\$61,911
Dental Insurance	\$3,776	\$4,273	\$4,591	\$4,591	\$4,027	\$4,229
Vision Insurance	\$574	\$155	\$1,255	\$1,255	\$1,105	\$1,105
Life/Disability Insurance	\$2,509	\$3,091	\$3,580	\$3,580	\$3,159	\$3,254
Tuition Reimbursement	\$120	\$0	\$630	\$630	\$642	\$162
Automobile Allowance	\$2,042	\$2,004	\$2,004	\$2,004	\$2,010	\$2,010
Cell Phone Allowance	\$2,134	\$2,262	\$2,506	\$2,506	\$2,218	\$2,218
Other Employee Reimbursement	\$251	\$583	\$1,777	\$1,777	\$1,554	\$1,554
Technology Stipend	\$0	\$1,094	\$675	\$675	\$468	\$810
Pers Employer Rate	\$29,586	\$35,038	\$41,547	\$41,547	\$40,497	\$43,475
GASB 68 Pension Expense	-\$2,109	-\$17,780	\$0	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$13,431	-\$14,640	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$15,702	\$16,269	\$16,269	\$15,313	\$16,344
Allocated OPEB - Payment to Trust	\$0	\$15,702	\$8,134	\$8,134	\$6,126	\$6,538
Allocated Liability Insurance	\$16,851	\$20,200	\$22,324	\$20,067	\$24,468	\$29,361
Allocated Wrkrs Comp Insurance	\$7,744	\$8,014	\$8,835	\$8,168	\$9,935	\$11,922
<b>TOTAL</b>	<b>\$386,934</b>	<b>\$488,922</b>	<b>\$548,619</b>	<b>\$544,512</b>	<b>\$530,795</b>	<b>\$572,488</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$43	\$0	\$300	\$300	\$300	\$300
Other Supplies & Materials	\$4,422	\$6,023	\$8,000	\$8,000	\$12,000	\$9,500
Chemicals	\$6,412	\$3,945	\$12,000	\$12,000	\$25,000	\$30,000
Postage & Printing	\$2,537	\$5,105	\$4,500	\$4,500	\$4,725	\$4,975
Audit & Accounting Services	\$4,375	\$6,663	\$6,750	\$10,463	\$10,000	\$10,000
Bank & Fiscal Agent Fees	\$13,785	\$15,989	\$17,000	\$17,000	\$17,500	\$17,500
Other Agencies	\$10,318	\$7,930	\$7,500	\$7,500	\$17,000	\$18,500
Facilities/Grounds Maintenance	\$12,935	\$25,909	\$30,000	\$20,000	\$30,000	\$30,000
Equipment Maintenance	\$1,932	\$3,951	\$4,000	\$4,000	\$11,400	\$12,840
Vehicle Maintenance	\$2,232	\$5,737	\$2,500	\$2,500	\$2,500	\$2,500
Utilities - Gas & Electric	\$10,783	\$13,915	\$17,000	\$17,000	\$20,000	\$25,000
Allocated IT Costs	\$7,139	\$8,462	\$7,080	\$7,080	\$10,600	\$10,630
Conference & Travel	\$0	\$1,550	\$4,000	\$4,000	\$4,000	\$4,000
Meetings & Training	\$260	\$0	\$2,500	\$2,500	\$3,500	\$4,000
Dues & Subscriptions	\$728	\$1,579	\$2,500	\$2,500	\$2,500	\$2,500
Allocated Property Insurance	\$2,749	\$3,888	\$4,471	\$5,105	\$6,126	\$7,351
Low Income Subsidy	\$1,250	\$2,925	\$6,000	\$6,000	\$6,000	\$6,000
Contract Services	\$64,946	\$28,502	\$80,000	\$96,000	\$118,200	\$121,500
<b>TOTAL</b>	<b>\$146,847</b>	<b>\$142,072</b>	<b>\$216,101</b>	<b>\$226,448</b>	<b>\$301,351</b>	<b>\$317,096</b>

### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$8,280	\$3,090	\$6,500	\$6,500	\$9,000	\$9,500
<b>TOTAL</b>	<b>\$8,280</b>	<b>\$3,090</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$9,000</b>	<b>\$9,500</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Water Utility O&M	\$542,060	\$634,084	\$771,220	\$777,460	\$841,146	\$899,084
<b>TOTAL</b>	<b>\$542,060</b>	<b>\$634,084</b>	<b>\$771,220</b>	<b>\$777,460</b>	<b>\$841,146</b>	<b>\$899,084</b>

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Accounting Assistant	0.4	0.4	0.4	0.4	0.4
Administrative Assistant II	0.1	0.1	0.1	0.1	0.1
Administrative Services Director	0.25	0.25	0.25	0.2	0.2
Code Compliance Officer	0	0.25	0.25	0	0
Deputy Public Works Director	0.05	0.05	0.05	0.05	0.05
Engineering Technician	0.1	0.1	0.1	0.1	0.1
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05	0.05
HR Analyst	0.01	0.01	0.01	0.01	0.01
Information Systems Administrator	0	0.056	0.025	0.025	0.025
Management Analyst II	0.1	0.1	0.1	0.1	0.1
Public Works Director	0.15	0.15	0.15	0.15	0.15
Town Manager	0.125	0.125	0.125	0.125	0.125
Utilities Operator I	0	0.05	0.05	0.05	0
Utilities Operator II	0.15	0.1	0.15	0.15	0.2
Utility Operations Manager	0.05	0.05	0	0	0
Water System Maintenance Worker II	0.7	0.7	0.7	0.7	0.7
<b>TOTAL</b>	<b>2.235</b>	<b>2.541</b>	<b>2.51</b>	<b>2.21</b>	<b>2.21</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.
- The "Utility Operations Manager" position is currently a contracted position with the Napa Sanitation District, but the Town plans to fill this position in-house in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Water Operations & Distribution Department focuses on one of the Town's Strategic Plan Critical Success Factors:



Quality of Life

**Objective:** Ensure access to safe potable water for Yountville residents and visitors.

See the chart below describing how the Water Operations & Distribution Department seeks to achieve this objective.

### Water Operations & Distribution Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Perform routine maintenance to ensure Yountville residents and visitors have access to safe potable water.	Bacteriological tests performed	54	46	46	58	58
		Water meters replaced	4	25	5	8	8
		Low Income Subsidy recipients	9	12	17	21	26

# Water Utility Purchases & Conservation Department Expenditures

Enterprise Fund 61 Department 4507

## Department Overview

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

## Biennial Budget Goals and Objectives

- Evaluate and adapt water conservation community outreach based on available water supply.
- Continue education and enforcement efforts regarding water conservation, including public outreach via social media as is appropriate.

## Budget Insights

- The largest expenditure in this budget, water purchases, is estimated to cost \$950,000.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$45,008	\$53,177	\$48,640	\$48,640	\$54,066	\$57,914
Overtime	\$246	\$336	\$450	\$450	\$500	\$550
Medicare & Fica	\$615	\$722	\$705	\$705	\$784	\$840
Deferred Compensation	\$2,700	\$3,296	\$3,267	\$3,267	\$3,569	\$3,816
Payment-In Lieu Health	\$0	\$0	\$0	\$400	\$600	\$600
Health Insurance	\$6,136	\$7,511	\$8,172	\$8,172	\$5,792	\$6,371
Dental Insurance	\$492	\$588	\$498	\$498	\$483	\$508
Vision Insurance	\$63	\$0	\$150	\$150	\$150	\$150
Life/Disability Insurance	\$380	\$482	\$446	\$446	\$484	\$499
Automobile Allowance	\$391	\$360	\$360	\$360	\$360	\$360
Cell Phone Allowance	\$300	\$316	\$288	\$288	\$288	\$288
Other Employee Reimbursement	\$26	\$79	\$233	\$233	\$233	\$233
Technology Stipend	\$0	\$270	\$0	\$0	\$90	\$180
Pers Employer Rate	\$3,876	\$4,705	\$6,203	\$6,203	\$5,968	\$6,457
Allocated PRSP- Payment to Trust	\$0	\$2,520	\$2,334	\$2,334	\$2,549	\$2,726
Allocated OPEB - Payment to Trust	\$0	\$2,520	\$1,167	\$1,167	\$1,020	\$1,091
Allocated Liability Insurance	\$2,748	\$3,075	\$2,538	\$2,281	\$4,205	\$5,047
Allocated Wrkrs Comp Insurance	\$1,262	\$1,221	\$1,004	\$928	\$1,708	\$2,049
<b>TOTAL</b>	<b>\$64,242</b>	<b>\$81,178</b>	<b>\$76,456</b>	<b>\$76,523</b>	<b>\$82,849</b>	<b>\$89,679</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Postage & Printing	\$0	\$0	\$1,000	\$1,000	\$0	\$0
Conservation Rebates	\$12,736	\$10,613	\$10,000	\$10,000	\$5,000	\$5,000
Allocated IT Costs	\$953	\$1,139	\$840	\$840	\$1,420	\$1,420
<b>TOTAL</b>	<b>\$13,689</b>	<b>\$11,752</b>	<b>\$11,840</b>	<b>\$11,840</b>	<b>\$6,420</b>	<b>\$6,420</b>

#### Water Purchases

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Water Purchase - Veterans Home	\$693,564	\$653,989	\$950,000	\$910,000	\$950,000	\$950,000
Water Purchase - City Of Napa	\$24,720	\$5,934	\$25,000	\$65,000	\$25,000	\$25,000
TOTAL	\$718,283	\$659,922	\$975,000	\$975,000	\$975,000	\$975,000

#### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Water Purchases	\$793,749	\$747,706	\$1,063,296	\$1,063,363	\$1,064,269	\$1,071,099
TOTAL	\$793,749	\$747,706	\$1,063,296	\$1,063,363	\$1,064,269	\$1,071,099

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Deputy Public Works Director	0.05	0.05	0.05	0.05	0.05
Information Systems Administrator	0	0.056	0	0	0
Public Works Director	0.1	0.1	0.1	0.1	0.1
Water System Maintenance Worker II	0.15	0.15	0.15	0.15	0.15
TOTAL	0.3	0.356	0.3	0.3	0.3

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Water Purchases & Conservation Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Engaged Residents*

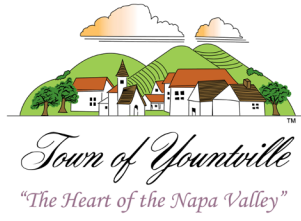
**Objective:** Partner with residents and businesses to achieve water conservation.

See the chart below describing how the Water Purchases & Conservation Department seeks to achieve this objective.

### Water Purchases & Conservation Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Provide mechanisms for the community to reduce water consumption.	Cash for Grass rebates processed	8	8	3	3	3
		Total amount of Cash for Grass rebates distributed	7,257	5,625	1,950	2,000	2,000
	Partner with residents and businesses to achieve water conservation	Total Water Use <b>Metric: Number of Acre Feet</b>	424	400	500	500	500
		Courtesy Notices Issued	279	225	0	0	0
		Courtesy Notice of Violations Issued	118	108	0	0	0
		Notice of Violation & Abatement Orders Issued	72	46	0	0	0
		Fines Issued	0	13	0	0	0





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# Wastewater Utility Funds Summary

## Wastewater Utility Enterprise Fund Descriptions

### Wastewater Utility Operating Fund (62)

Accounts for wastewater revenue from user fees, operating expenses for collection of wastewater from customers and treatment of wastewater including that which is sold as reclaimed water. The two operating expenditure departments are:

- Wastewater Utility Collection System Operations 62-4510
- Wastewater Treatment Operations 62-4515

### Wastewater Treatment Capital Fund (63)

Accounts for wastewater treatment plant capital improvements & acquisition of major equipment - costs are shared equally with the Veterans Home, with the Town's share of the funding generated by the wastewater operating revenue.

### Wastewater Collection Capital Fund (64)

Accounts for capital improvements of the Town's sewer collection system and related major equipment funding generated by wastewater operating revenue.

### Sewer Connection Impact Fee Fund (65)

Accounts for fees charged on residential & commercial development - funds allocated for capital infrastructure projects.

Town of Yountville AGGREGATE WASTEWATER FUNDS SUMMARY Fiscal Years 2024/2025 and 2025/2026						
	2021/0222 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2024/2025 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>REVENUE</b>						
Residential Sales (62)	715,667	786,084	805,200	805,200	849,600	895,800
Commercial Sales (62)	855,226	900,219	878,800	878,800	964,800	1,020,360
Veteran's Home (62)	400,597	437,862	750,000	750,000	800,000	850,000
Reclaimed Water Sales (62)	110,649	79,500	97,000	97,000	125,000	125,000
Federal Grant (63)	-	-	2,000,000	-	2,000,000	-
Sytem Replacement Fees (63)	212,450	230,566	240,000	240,000	253,800	267,600
Miscellaneous Revenue (63)	-	-	1,000,000	250,000	1,750,000	-
Capital Recovery - Veteran's Home (64)	186,191	246,171	50,000	50,000	282,500	499,750
Allocated Impact Fees (64/65)	17,716	-	-	-	-	-
Miscellaneous Revenue (62)	208	-	-	-	-	-
Investment Earnings	(16,956)	80,116	38,500	38,500	32,500	32,500
<b>Total Revenue</b>	<b>\$ 2,481,748</b>	<b>\$ 2,760,518</b>	<b>\$ 5,859,500</b>	<b>\$ 3,109,500</b>	<b>\$ 7,058,200</b>	<b>\$ 3,691,010</b>
<b>EXPENDITURES</b>						
Utility Collection Operations (62)	288,036	398,182	510,724	510,818	527,586	564,341
Utility Treatment Operations (62)	1,062,020	1,408,004	1,700,169	1,697,619	2,062,324	2,256,221
Utility Treatment Capital Recovery (63)	387,649	571,719	4,360,661	1,138,690	5,083,661	1,164,160
Utility Capital Improvement (64)	247,599	452,863	725,000	934,651	325,500	341,000
<b>Total Expenditures</b>	<b>\$ 1,985,304</b>	<b>\$ 2,830,768</b>	<b>\$ 7,296,554</b>	<b>\$ 4,281,778</b>	<b>\$ 7,999,071</b>	<b>\$ 4,325,722</b>
<b>Revenues Less Expenditures Before Transfers</b>	<b>\$ 496,444</b>	<b>\$ (70,250)</b>	<b>\$ (1,437,054)</b>	<b>\$ (1,172,278)</b>	<b>\$ (940,871)</b>	<b>\$ (634,712)</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>						
Interfund Transfer - Low Income Subsidy (01)	1,250	2,925	6,000	6,000	6,000	6,000
Transfer to Capital Projects (63)	(1,000,000)	(200,000)	(50,000)	(50,000)	(75,000)	(25,000)
Capital Recovery - Town (62)	500,000	50,000	50,000	50,000	75,000	25,000
Transfer to Wastewater Capital (64)	(500,000)	(150,000)	(450,000)	(450,000)	(125,000)	(100,000)
Transfer from WW Treatment Capital (63)	-	-	-	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	500,000	150,000	450,000	450,000	125,000	100,000
To Debt Service Fund 53 Transfer In / (Out) (64)	(29,755)	(29,990)	(30,043)	(30,043)	(30,088)	(29,697)
<b>Total Net Transfers</b>	<b>\$ (528,505)</b>	<b>\$ (177,065)</b>	<b>\$ (24,043)</b>	<b>\$ (24,043)</b>	<b>\$ (24,088)</b>	<b>\$ (23,697)</b>
<b>Excess (Deficiency) After Transfers</b>	<b>(32,061)</b>	<b>(247,315)</b>	<b>(1,461,097)</b>	<b>(1,196,321)</b>	<b>(964,959)</b>	<b>(658,409)</b>

# Aggregate Wastewater Expenditures Summary by Category

Total expenditures including personnel, supplies, and services, capital outlay, debt service, and depreciation expenses.

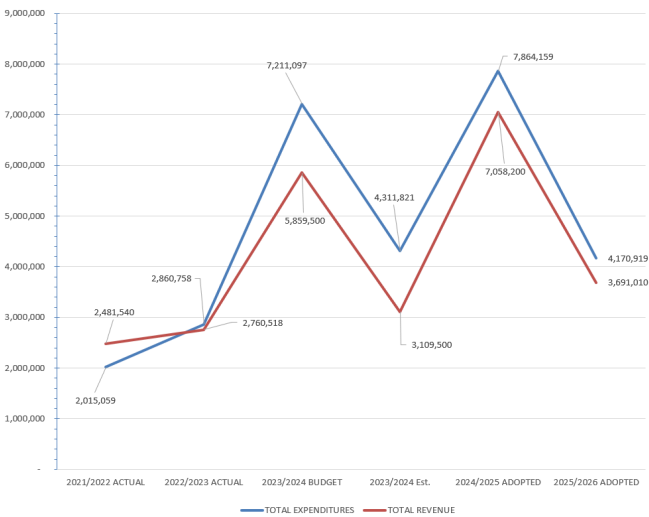
Town of Yountville AGGREGATE WASTEWATER FUNDS Expenditure Summary by Category						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>PERSONNEL</b>						
Salaries	512,364	710,032	797,945	797,945	895,196	964,891
Benefits	171,031	168,658	207,809	206,232	271,500	291,838
PERS Emplr Rate/Pension Expense*	44,439	11,194	79,575	79,575	92,120	99,595
Allocated - Wkrs Comp, Liab, OPEB	21,709	88,081	121,990	115,499	143,476	165,110
<b>Total Personnel</b>	<b>\$ 749,543</b>	<b>\$ 977,965</b>	<b>\$ 1,207,319</b>	<b>\$ 1,199,251</b>	<b>\$ 1,402,292</b>	<b>\$ 1,521,434</b>
<b>SUPPLIES &amp; SERVICES</b>						
Supplies & Services	404,237	594,253	723,674	729,286	869,168	966,663
Contract Services	196,276	230,301	260,000	260,000	298,550	312,565
<b>Total Supplies &amp; Services</b>	<b>\$ 600,513</b>	<b>\$ 824,554</b>	<b>\$ 983,674</b>	<b>\$ 989,286</b>	<b>\$ 1,167,718</b>	<b>\$ 1,279,228</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	308,828	708,942	4,488,400	1,591,580	4,757,400	828,900
<b>Total Capital Outlay</b>	<b>\$ 308,828</b>	<b>\$ 708,942</b>	<b>\$ 4,488,400</b>	<b>\$ 1,591,580</b>	<b>\$ 4,757,400</b>	<b>\$ 828,900</b>
<b>DEBT SERVICE</b>						
Debt Service	15,266	12,439	164,661	164,661	164,661	164,660
<b>Total Debt Service</b>	<b>\$ 15,266</b>	<b>\$ 12,439</b>	<b>\$ 164,661</b>	<b>\$ 164,661</b>	<b>\$ 164,661</b>	<b>\$ 164,660</b>
<b>DEPRECIATION</b>						
Depreciation	311,154	306,868	337,000	337,000	342,000	347,000
<b>Total Depreciation Expense</b>	<b>\$ 311,154</b>	<b>\$ 306,868</b>	<b>\$ 337,000</b>	<b>\$ 337,000</b>	<b>\$ 342,000</b>	<b>\$ 347,000</b>
<b>TRANSFERS**</b>						
To Debt Service Fund 55 Transfer In / (Out)**	29,755	29,990	30,043	30,043	30,088	29,697
<b>Total Transfers</b>	<b>\$ 29,755</b>	<b>\$ 29,990</b>	<b>\$ 30,043</b>	<b>\$ 30,043</b>	<b>\$ 30,088</b>	<b>\$ 29,697</b>
<b>TOTAL EXPENDITURES PLUS TRANSFER</b>	<b>\$ 2,015,059</b>	<b>\$ 2,860,758</b>	<b>\$ 7,211,097</b>	<b>\$ 4,311,821</b>	<b>\$ 7,864,159</b>	<b>\$ 4,170,919</b>

\*Includes adjustment for GASB 68

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

## Aggregate Wastewater Funds

Total Revenues and Expenditures



## Wastewater Utility Operating Fund Summary

### Town of Yountville WASTEWATER UTILITY OPERATING FUND SUMMARY

Fund 62	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 491,762	\$ 194,611	\$ 812,045	\$ 389,593	\$ 225,655	\$ 188,644
<b>OPERATING REVENUE</b>						
Residential Sales	715,667	786,084	805,200	805,200	849,600	895,800
Commercial Sales	855,226	900,219	878,800	878,800	964,800	1,020,360
Other Sales - Veteran's Home	400,597	437,862	750,000	750,000	800,000	850,000
Other Revenue - Reclaimed Water Sales	110,649	79,500	97,000	97,000	125,000	125,000
<b>Total Revenue</b>	<b>\$ 2,082,139</b>	<b>\$ 2,203,665</b>	<b>\$ 2,531,000</b>	<b>\$ 2,531,000</b>	<b>\$ 2,739,400</b>	<b>\$ 2,891,160</b>
<b>EXPENDITURES</b>						
Personnel	749,543	977,965	1,207,320	1,199,251	1,402,292	1,521,434
Supplies & Services	600,513	824,554	983,674	989,286	1,167,718	1,279,228
Capital Outlay	-	3,667	19,900	19,900	19,900	19,900
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,350,056</b>	<b>\$ 1,806,186</b>	<b>\$ 2,210,894</b>	<b>\$ 2,208,437</b>	<b>\$ 2,589,910</b>	<b>\$ 2,820,562</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 732,083</b>	<b>\$ 397,479</b>	<b>\$ 320,106</b>	<b>\$ 322,563</b>	<b>\$ 149,490</b>	<b>\$ 70,598</b>
<b>NON-OPERATING REVENUE &amp; TRANSFERS</b>						
Investment Earnings	(30,693)	(5,422)	7,500	7,500	7,500	7,500
Miscellaneous Revenue	208	-	-	-	-	-
Interfund Transfer - Low Income Subsidy (01)	1,250	2,925	6,000	6,000	6,000	6,000
Transfer to Capital Projects (63)	(500,000)	(50,000)	(50,000)	(50,000)	(75,000)	(25,000)
Transfer to Capital Projects (64)	(500,000)	(150,000)	(450,000)	(450,000)	(125,000)	(100,000)
<b>Total Non-Operating Revenue &amp; Transfers</b>	<b>\$ (1,029,235)</b>	<b>\$ (202,497)</b>	<b>\$ (486,500)</b>	<b>\$ (486,500)</b>	<b>\$ (186,500)</b>	<b>\$ (111,500)</b>
■ <b>ENDING FUND BALANCE*</b>	<b>\$ 194,611</b>	<b>\$ 389,593</b>	<b>\$ 645,650</b>	<b>\$ 225,655</b>	<b>\$ 188,644</b>	<b>\$ 147,741</b>
Net Change in Fund Balance	(297,151)	194,982	(166,395)	(163,938)	(37,011)	(40,903)

## Wastewater Utility Operating Revenue by Category

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	2,277	16,578	7,500	7,500	7,500	7,500
(3302) Investment Market Adjustment	-32,970	-22,000	0	0	0	0
(3610) Residential	427,403	473,046	485,000	485,000	505,200	533,400
(3611) Multi Residential	139,686	151,733	155,200	155,200	167,400	176,400
(3612) Mobile Home	148,578	161,305	165,000	165,000	177,000	186,000
(3642) Sale Reclaimed Water	110,650	79,500	97,000	97,000	125,000	125,000
(3650) Low	92,872	103,806	101,300	101,300	116,400	122,400
(3651) Medium	249,702	269,725	264,000	264,000	278,400	294,000
(3652) High	512,652	526,688	513,500	513,500	570,000	603,960
(3655) WW Treatment-Veterans Home	400,598	437,862	750,000	750,000	800,000	850,000
(3800) Miscellaneous Revenue	208	0	0	0	0	0
(3901) Interfund Transfer - From General Fund	1,250	2,925	6,000	6,000	6,000	6,000
<b>Total</b>	<b>2,052,905</b>	<b>2,201,168</b>	<b>2,544,500</b>	<b>2,544,500</b>	<b>2,752,900</b>	<b>2,904,660</b>

# Wastewater Utility Collection System Operations Fund Expenditures

Enterprise Fund 62 Department 4510

## Department Overview

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

**The Wastewater Collection System consists of:**

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

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

The Town operates the collection system under the current Sewer System Management Plan (SSMP) which includes sections on Sanitary Sewer Overflow (SSO) Emergency Response Plan and the Fats, Oils and Grease (FOG) Program. The individual sections of the SSMP are reviewed for compliance as needed every two years. As a part of our ongoing education outreach, staff meets with restaurant operators and their staff to explain the importance of keeping FOG out of the collection system.

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

## Biennial Budget Goals and Objectives

- Actively monitor Fats, Oils and Grease (FOG) and other waste discharges from restaurants.
- Continue to pursue and track training opportunities for professional, personal, and safety-related topics. This will include a variety of methods including peer and professional organizations and conferences, online training, and onsite training.

## Budget Insights

- \$5,000 increase in Equipment Maintenance 24/25 budget due to anticipated maintenance needs.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$143,083	\$190,604	\$210,400	\$210,400	\$211,887	\$227,931
Salaries - Part Time	\$7,517	\$2,595	\$2,448	\$2,448	\$2,877	\$3,021
Overtime	\$1,636	\$3,015	\$4,000	\$4,000	\$4,000	\$4,200
Medicare & Fica	\$2,503	\$2,918	\$3,238	\$3,238	\$3,293	\$3,537
Deferred Compensation	\$8,944	\$12,988	\$13,713	\$13,713	\$15,388	\$16,389
Payment-In Lieu Health	\$635	\$587	\$600	\$600	\$600	\$600
Health Insurance	\$23,157	\$27,951	\$34,413	\$33,822	\$41,326	\$45,458
Dental Insurance	\$2,023	\$2,315	\$2,459	\$2,459	\$2,505	\$2,630
Vision Insurance	\$380	\$230	\$855	\$855	\$830	\$830
Life/Disability Insurance	\$1,450	\$1,922	\$2,170	\$2,170	\$2,201	\$2,267
Tuition Reimbursement	\$120	\$0	\$420	\$420	\$372	\$72
Automobile Allowance	\$801	\$804	\$804	\$804	\$780	\$780
Cell Phone Allowance	\$1,366	\$1,540	\$1,690	\$1,690	\$1,642	\$1,642
Other Employee Reimbursement	\$242	\$536	\$1,232	\$1,232	\$1,206	\$1,206
Technology Stipend	\$0	\$509	\$315	\$315	\$468	\$270
Pers Employer Rate	\$15,208	\$18,640	\$22,743	\$22,743	\$23,796	\$25,646
GASB 68 Pension Expense	-\$1,631	-\$13,755	\$0	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$10,390	-\$11,325	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$9,216	\$9,734	\$9,734	\$9,848	\$10,560
Allocated OPEB - Payment to Trust	\$0	\$9,216	\$4,867	\$4,867	\$3,940	\$4,224
Allocated Liability Insurance	\$10,114	\$11,584	\$13,776	\$12,383	\$15,384	\$18,461
Allocated Wrkrs Comp Insurance	\$4,645	\$4,590	\$5,452	\$5,041	\$6,247	\$7,496
TOTAL	\$211,802	\$276,681	\$335,328	\$332,933	\$348,590	\$377,220

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$90	\$1,000	\$1,000	\$1,000	\$1,050	\$1,105
Other Supplies & Materials	\$16	\$2,293	\$2,000	\$2,000	\$2,100	\$2,205
Chemicals	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Postage & Printing	\$1,162	\$2,369	\$2,000	\$2,000	\$2,000	\$2,000
Audit & Accounting Services	\$2,688	\$3,331	\$3,375	\$5,231	\$5,000	\$5,000
Bank & Fiscal Agent Fees	\$6,842	\$7,995	\$8,000	\$8,000	\$8,500	\$8,500
Other Agencies	\$0	\$5,700	\$6,000	\$6,000	\$6,000	\$6,000
Facilities/Grounds Maintenance	\$2,420	\$3,324	\$20,000	\$20,000	\$7,500	\$7,500
Equipment Maintenance	\$2,050	\$21,165	\$19,000	\$19,000	\$24,000	\$26,300
Vehicle Maintenance	\$2,190	\$3,325	\$6,500	\$6,500	\$6,500	\$6,500
Utilities - Gas & Electric	\$22,732	\$17,441	\$40,000	\$40,000	\$44,000	\$48,400
Allocated IT Costs	\$15,641	\$18,597	\$19,600	\$19,600	\$19,270	\$19,310
Conference & Travel	\$0	\$97	\$2,500	\$2,500	\$4,000	\$4,000
Meetings & Training	\$96	\$240	\$1,000	\$1,000	\$2,000	\$2,000
Dues & Subscriptions	\$1,372	\$1,753	\$2,500	\$2,500	\$2,500	\$2,500
Allocated Property Insurance	\$2,748	\$3,888	\$4,471	\$5,104	\$6,126	\$7,351
Low Income Subsidy	\$1,250	\$2,925	\$6,000	\$6,000	\$6,000	\$6,000
Contract Services	\$14,936	\$26,062	\$20,000	\$20,000	\$21,000	\$21,000
TOTAL	\$76,234	\$121,505	\$165,446	\$167,935	\$169,046	\$177,171

### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$0	\$0	\$9,950	\$9,950	\$9,950	\$9,950
TOTAL	\$0	\$0	\$9,950	\$9,950	\$9,950	\$9,950

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Wastewater Collection	\$288,036	\$398,186	\$510,724	\$510,818	\$527,586	\$564,341
TOTAL	\$288,036	\$398,186	\$510,724	\$510,818	\$527,586	\$564,341

## Full-Time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Accounting Assistant	0.25	0.25	0.25	0.25	0.25
Administrative Assistant II	0.1	0.1	0.1	0.05	0.05
Administrative Services Director	0.075	0.075	0.075	0.05	0.05
Code Compliance Officer	0	0.125	0.125	0	0
Deputy Public Works Director	0.05	0.05	0.05	0.05	0.05
Engineering Technician	0.05	0.05	0.05	0.05	0.05
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05	0.05
HR Analyst	0.01	0.01	0.01	0.01	0.01
Information Systems Administrator	0	0.056	0	0	0
Public Works Director	0.05	0.05	0.05	0.05	0.05
Town Manager	0.05	0.05	0.05	0.05	0.05
Utilities Operator I	0	0.15	0.15	0.15	0
Utilities Operator II	0.55	0.4	0.6	0.6	0.75
Utility Operations Manager	0.1	0.1	0	0.15	0.15
Water System Maintenance Worker II	0.15	0.15	0.15	0.15	0.15
<b>TOTAL</b>	<b>1.485</b>	<b>1.666</b>	<b>1.71</b>	<b>1.66</b>	<b>1.66</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.
- The "Utility Operations Manager" position is currently a contracted position with the Napa Sanitation District, but the Town plans to fill this position in-house in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Wastewater Collection Systems Operations Department focuses on one of the Town's Strategic Plan Critical Success Factors:



*Quality of Life*

**Objective:** Provide fundamental utility service to Yountville residents and businesses.

See the chart below describing how the Wastewater Collection Systems Operations Department seeks to achieve this objective.

### Wastewater Collection Systems Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Monitor and maintain collection system to ensure the community has function access to this essential service	Fats, Oils, Grease waste discharge permits monitored.	38	38	38	37	37
		Miles of sewer cleaned	6.5	1	2	2	2
		Feet of sewer repaired/rehabbed	1200	2761	100	1000	1000
		Point repairs installed	0	3	1	4	0
		Top Hats installed	9	36	2	10	10
		Low Income Subsidy recipients	9	12	17	21	26



# Wastewater Utility Treatment Operations Fund Expenditures

Enterprise Fund 62 Department 4515

## Department Overview

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

Facilities for Wastewater treatment operations include the WWRF, storage ponds, and recycled water facilities which include 5.5 miles of recycled water transmission pipeline and the effluent outfall that allows tertiary Title 22 unrestricted and disinfected secondary 2.2 effluent to be discharged to the Napa River per the requirements of the National Pollutant Discharge Elimination System (NPDES) Permit. This permit was renegotiated, renewed, and became effective on December 1, 2020. This document will serve as a regulatory road map for wastewater operations for the next five years.

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

The WWRF operation is staffed with a contracted Chief Plant Operator (NapaSan) and four certified Utility Operators in compliance with the permit for the WWRF. The NPDES Permit that is valid for the next five years includes new regulatory requirements for the WWRF. Town staff, with consultant assistance, compile a Report of Waste Discharge (ROWD) and several other documents that make up the annual document package required by the NPDES Permit.

The Town's recycled water users consist of five vineyard customers located in the unincorporated Napa County areas adjacent to Finnell Road and along Silverado Trail, Vintner's Golf Course and the truck filling station. This is approximately 94% of the total wastewater inflow. The other 6% consists of water in our pond system and water that is discharged to the river under strict permit conditions during periods of high flow.

## Biennial Goals and Objectives

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

## Budget Insights

- Chemicals increases \$64,000 in 2024/2025 and another \$40,000 in 2025/2026 budget due to increasing industry costs.
- \$20,000 increase in 2024/2025 to Equipment Maintenance due to increase maintenance needs and costs for generators and other equipment needed to maintain the Wastewater Reclamation Facility.

## Department Expenditures

### Personnel

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Salaries - Full Time	\$346,702	\$499,867	\$563,651	\$563,651	\$658,555	\$710,968
Salaries - Part Time	\$7,517	\$2,596	\$2,448	\$2,448	\$2,877	\$3,021
Overtime	\$5,909	\$11,355	\$15,000	\$15,000	\$15,000	\$15,750
Medicare & Fica	\$5,916	\$7,235	\$8,360	\$8,360	\$9,770	\$10,541
Deferred Compensation	\$21,955	\$31,925	\$35,802	\$35,802	\$45,642	\$48,856
Payment-In Lieu Health	\$635	\$587	\$600	\$600	\$1,500	\$1,500
Health Insurance	\$85,535	\$57,813	\$77,772	\$76,786	\$115,063	\$126,570
Dental Insurance	\$4,258	\$4,556	\$5,142	\$5,142	\$6,776	\$7,115
Vision Insurance	\$942	\$879	\$2,255	\$2,255	\$2,555	\$2,555
Life/Disability Insurance	\$3,816	\$4,843	\$5,575	\$5,575	\$6,824	\$7,029
Tuition Reimbursement	\$120	\$0	\$600	\$600	\$552	\$252
Automobile Allowance	\$1,692	\$1,644	\$1,644	\$1,644	\$1,680	\$1,680
Cell Phone Allowance	\$3,627	\$3,908	\$4,378	\$4,378	\$4,954	\$4,954
Other Employee Reimbursement	\$916	\$1,829	\$3,367	\$3,367	\$3,845	\$3,845
Technology Stipend	\$0	\$1,139	\$405	\$405	\$1,728	\$1,260
Pers Employer Rate	\$35,184	\$42,754	\$56,832	\$56,832	\$68,324	\$73,949
Allocated PRSP- Payment to Trust	\$0	\$24,798	\$25,512	\$25,512	\$30,387	\$32,679
Allocated OPEB - Payment to Trust	\$0	\$24,798	\$12,756	\$12,756	\$12,155	\$13,072
Allocated Liability Insurance	\$30,749	\$32,363	\$35,746	\$32,128	\$46,595	\$55,914
Allocated Wrkrs Comp Insurance	\$14,122	\$12,850	\$14,147	\$13,078	\$18,920	\$22,704
<b>TOTAL</b>	<b>\$569,593</b>	<b>\$767,739</b>	<b>\$871,990</b>	<b>\$866,317</b>	<b>\$1,053,702</b>	<b>\$1,144,214</b>

### Supplies & Services

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Office Supplies	\$1,145	\$1,909	\$1,500	\$1,500	\$1,500	\$1,500
Other Supplies & Materials	\$5,629	\$12,680	\$8,700	\$8,700	\$12,500	\$12,500
Chemicals	\$74,050	\$127,053	\$177,000	\$177,000	\$241,000	\$281,000
Postage & Printing	\$1,882	\$3,469	\$2,500	\$2,500	\$2,500	\$2,500
Audit & Accounting Services	\$2,688	\$3,331	\$3,375	\$5,231	\$5,000	\$5,000
Bank & Fiscal Agent Fees	\$6,842	\$7,995	\$8,000	\$8,000	\$8,500	\$8,500
Other Agencies	\$30,730	\$52,225	\$52,500	\$52,500	\$47,400	\$47,900
Facilities/Grounds Maintenance	\$516	\$3,560	\$7,500	\$7,500	\$20,000	\$22,000
Equipment Maintenance	\$14,556	\$54,797	\$40,000	\$40,000	\$60,000	\$65,800
Vehicle Maintenance	\$581	\$3,804	\$6,000	\$6,000	\$7,000	\$8,000
Utilities - Gas & Electric	\$152,626	\$166,015	\$200,000	\$200,000	\$237,500	\$275,000
Allocated IT Costs	\$45,049	\$53,559	\$51,710	\$51,710	\$55,470	\$55,590
Conference & Travel	\$0	\$0	\$4,500	\$4,500	\$4,500	\$4,500
Meetings & Training	\$671	\$54	\$2,500	\$2,500	\$2,500	\$2,500
Dues & Subscriptions	\$479	\$587	\$3,500	\$3,500	\$3,500	\$3,500
Allocated Property Insurance	\$5,497	\$7,776	\$8,943	\$10,210	\$12,252	\$14,702
Contract Services	\$181,340	\$204,239	\$240,000	\$240,000	\$277,550	\$291,565
<b>TOTAL</b>	<b>\$524,279</b>	<b>\$703,053</b>	<b>\$818,228</b>	<b>\$821,351</b>	<b>\$998,672</b>	<b>\$1,102,057</b>

### Capital Outlay

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment < \$10k	\$0	\$3,667	\$9,950	\$9,950	\$9,950	\$9,950
<b>TOTAL</b>	<b>\$0</b>	<b>\$3,667</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Wastewater Treatment O&M	\$1,062,020	\$1,408,005	\$1,700,168	\$1,697,618	\$2,062,324	\$2,256,221
<b>TOTAL</b>	<b>\$1,062,020</b>	<b>\$1,408,005</b>	<b>\$1,700,168</b>	<b>\$1,697,618</b>	<b>\$2,062,324</b>	<b>\$2,256,221</b>

## Full-time Staff Allocations

	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted
Accounting Assistant	0.25	0.25	0.25	0.25	0.25
Administrative Assistant II	0.1	0.1	0.1	0.05	0.05
Administrative Services Director	0.075	0.075	0.075	0.05	0.05
Code Compliance Officer	0	0.125	0.125	0	0
Deputy Public Works Director	0.1	0.1	0.1	0.1	0.1
Engineering Technician	0.1	0.1	0.1	0.1	0.1
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05	0.05
HR Analyst	0.01	0.01	0.01	0.01	0.01
Information Systems Administrator	0	0.056	0.15	0.15	0.15
Management Analyst II	0.2	0.2	0.2	0.2	0.2
Public Works Director	0.2	0.2	0.2	0.2	0.2
Town Manager	0.1	0.1	0.1	0.1	0.1
Utilities Operator I	0	0.8	0.8	0.8	0
Utilities Operator II	2.3	1.5	2.25	2.25	3.05
Utility Operations Manager	0.8	0.8	0	0.8	0.8
<b>TOTAL</b>	<b>4.285</b>	<b>4.466</b>	<b>4.51</b>	<b>5.11</b>	<b>5.11</b>

- The "Finance Director" position changed to "Administrative Services Director" in Fiscal Year 2023/2024.
- The "Deputy Director of HR & IT" position changed to "HR Analyst" in Fiscal Year 2024/2025.
- The "Utility Operations Manager" position is currently a contracted position with the Napa Sanitation District, but the Town plans to fill this position in-house in Fiscal Year 2024/2025.

## Performance Measures

The Town of Yountville considers it crucial to measure how individual department activity ties into the overall Town Strategic Plan. The Wastewater Treatment Operations Department focuses on one of the Town's Strategic Plan Critical Success Factors:




*Quality of Life*

**Objective:** Provide fundamental utility service to Yountville residents and businesses.

See the chart below describing how the Wastewater Treatment Operations Department seeks to achieve this objective.

### Wastewater Treatment Operations Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Projected	FY 25/26 Projected
	Operate a well-managed and maintained system that maximizes recycled water for beneficial reuse.	Percentage of treated effluent beneficially reused	85%	75%	85%	80%	80%
		Millions of gallons treated	110	140	150	155	160
		Stormwater inspection	4	4	4	4	4
		Samples taken for outside lab analysis	590	800	800	800	800

# Wastewater Utility Treatment Capital Recovery Fund Expenditures

Enterprise Fund 63 Department 4518

## Department Overview

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

The Veterans Home contributes a minimum of \$50,000 to cover capital costs. The Veterans Home is billed for all expenses exceeding their \$50,000 contribution, which is based on 50% of planned capital costs. This is consistent with the agreement between the Town and Veterans Home.

The total Fiscal Year 2024/2025 share of the 50% proposed costs are estimated to be \$282,500. Once the Town secures the USDA low interest loan for the Joint Treatment Plant Modifications Project, the Veterans Home will have the option to pay their share up front or participate in the annual repayments per the amortization schedule.

## Biennial Budget Goals and Objectives

- Construction of Wastewater Reclamation Facility Office Modernization Project (WW-0011).
- Seek to acquire a US Department of Agriculture (USDA) long-term, low-interest loan as a funding mechanism for the office modernization project.

## Budget Insights

- The Town obtained a low-interest loan from the State Water Resources Board for wastewater system improvements for \$2,717,196 in June 2014. This year, \$164,661 (\$156,219 in principal and \$8,442 in interest) is budgeted for debt service. The outstanding balance of the loan on June 30, 2025 will be \$288,070.
- The loan is scheduled to be paid in full in November 2026.
- The Town is actively working to obtain alternate funds to supplement the cost of the Emergency Recycled Water Line Repair Project (WW-0042).

## Revenue & Transfers In

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	11,445	75,233	25,000	25,000	20,000	20,000
(3431) Federal Grant	0	0	2,000,000	0	2,000,000	0
(3695) System Replacement Fees	212,450	230,566	240,000	240,000	253,800	267,600
(3800) Miscellaneous Revenue	0	0	1,000,000	250,000	1,750,000	0
(3690) Capital Recovery Fees	186,191	246,171	50,000	50,000	282,500	499,750
(3962) Interfund Transfer - WW Utility Ops	500,000	50,000	50,000	50,000	75,000	25,000
<b>Total</b>	<b>910,086</b>	<b>601,970</b>	<b>3,365,000</b>	<b>615,000</b>	<b>4,381,300</b>	<b>812,350</b>

## Expenditures Out

### TOTAL EXPENDITURES

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Capital Improvements</b>	\$131,024	\$325,478	\$3,931,000	\$709,029	\$4,649,000	\$724,500
<b>Depreciation Expense</b>	\$241,359	\$233,802	\$265,000	\$265,000	\$270,000	\$275,000
<b>Principal</b>	\$147,643	\$144,890	\$153,307	\$153,307	\$156,219	\$159,187
<b>Principal - Contra Expense</b>	-\$147,643	-\$150,448	\$0	\$0	\$0	\$0
<b>Interest</b>	\$15,266	\$17,997	\$11,354	\$11,354	\$8,442	\$5,473
<b>TOTAL</b>	<b>\$387,648</b>	<b>\$571,720</b>	<b>\$4,360,661</b>	<b>\$1,138,690</b>	<b>\$5,083,661</b>	<b>\$1,164,160</b>

## Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Wastewater and Water Reclamation Projects</b>						
(WW-0011) Joint Treatment Plant Office Modernization	\$72,021	\$171,276	\$2,000,000	\$40,000	\$1,960,000	\$0
(WW-0012) SCADA Controls	\$11,372	\$57,792	\$0	\$0	\$0	\$0
(WW-0019) Rebuild Sludge Heater & Add Sludge Mixing System	\$0	\$0	\$250,000	\$0	\$150,000	\$0
(WW-0024) Assess & Replace Trickling Filter Media	\$0	\$0	\$0	\$0	\$0	\$30,000
(WW-0027) Design & Construct Headworks Improvements	\$0	\$0	\$40,000	\$0	\$50,000	\$150,000
(WW-0028) Sludge Handling/Drying/Disposal Improvements	\$0	\$0	\$0	\$0	\$50,000	\$200,000
(WW-0031) Paint Wastewater Facilities, Structures, and Equipment	\$0	\$0	\$0	\$0	\$0	\$175,000
(WW-0034) WRF Basin Assessment, Maintenance, and Repair	\$0	\$0	\$500,000	\$0	\$400,000	\$0
(WW-0037) Headworks Grit Screw Chamber Improvement	\$0	\$0	\$25,000	\$25,000	\$0	\$0
(WW-0038) Pond Site Fencing, Grading and Drainage Improvements	\$0	\$0	\$50,000	\$50,000	\$60,000	\$0
(WW-0039) Compliance Analyzers for SCADA Systems	\$0	\$0	\$20,000	\$20,000	\$45,000	\$0
(WW-0040) Consultant to Assess Costs, Years, and Design for WW Projects	\$0	\$0	\$150,000	\$0	\$0	\$0
(WW-0042) Emergency Recycled Water Transmission Main Repair	\$0	\$66,940	\$650,000	\$276,000	\$1,724,000	\$0
(WW-0043) Flare System Installation	\$0	\$0	\$100,000	\$100,000	\$60,000	\$0
(WW-0044) Asset Management System	\$0	\$0	\$45,000	\$45,000	\$0	\$0
(WW-4021) Plant Equipment Replacement (2021)	\$29,057	\$0	\$0	\$0	\$0	\$0
(WW-4022) Plant Equipment Replacement (2022)	\$18,574	\$0	\$0	\$0	\$0	\$0
(WW-4023) Plant Equipment Replacement (2023)	\$0	\$29,471	\$0	\$0	\$0	\$0
(WW-4024) Plant Equipment Replacement (2024)	\$0	\$0	\$86,000	\$138,029	\$0	\$0
(WW-4025) Plant Equipment Replacement	\$0	\$0	\$0	\$0	\$90,000	\$0
(WW-4026) Plant Equipment Replacement	\$0	\$0	\$0	\$0	\$0	\$94,500
(WW-6024) Annual SCADA Controls Maintenance	\$0	\$0	\$15,000	\$15,000	\$0	\$0
(WW-6025) Annual SCADA Controls Maintenance	\$0	\$0	\$0	\$0	\$15,000	\$0
(WW-6026) Annual SCADA Controls Maintenance	\$0	\$0	\$0	\$0	\$0	\$30,000
(WW-7025) Annual SCADA Improvements	\$0	\$0	\$0	\$0	\$45,000	\$0
(WW-7026) Annual SCADA Improvements	\$0	\$0	\$0	\$0	\$0	\$45,000
<b>WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL</b>	<b>\$131,024</b>	<b>\$325,479</b>	<b>\$3,931,000</b>	<b>\$709,029</b>	<b>\$4,649,000</b>	<b>\$724,500</b>
<b>TOTAL</b>	<b>\$131,024</b>	<b>\$325,479</b>	<b>\$3,931,000</b>	<b>\$709,029</b>	<b>\$4,649,000</b>	<b>\$724,500</b>

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 8,548,983	\$ 9,143,441	\$ 9,078,224	\$ 9,411,908	\$ 8,928,218	\$ 12,059,857
Total Revenue	\$ 212,450	\$ 230,566	\$ 3,240,000	\$ 490,000	\$ 4,003,800	\$ 267,600
Total Expenditures	\$ 387,649	\$ 571,719	\$ 4,360,661	\$ 1,138,690	\$ 5,083,661	\$ 1,164,160
Total Non-Operating Revenue & Transfers	\$ 697,636	\$ 371,404	\$ 125,000	\$ 125,000	\$ 377,500	\$ 544,750
Depreciable Capital Projects*	72,021	238,216	2,000,000	40,000	3,834,000	200,000
■ ENDING FUND BALANCE	\$ 9,143,441	\$ 9,411,908	\$ 10,082,563	\$ 8,928,218	\$ 12,059,857	\$ 11,908,047
Net Change in Fund Balance	594,458	268,467	1,004,339	(483,690)	3,131,639	(151,810)
<b>FUND BALANCE ALLOCATIONS</b>						
Reserved for Emergency Capital Replacements per Utility Rate Study (5% of asset value)	303,290	295,911	287,906	287,418	479,118	489,118
Reserved for Emergency Debt Service per Utility Rate Study (0.5 year debt service)	82,331	82,331	82,331	82,331	82,331	82,331
Assigned for State Water Resources Board loan	895,687	748,044	583,383	597,596	444,289	288,070
Portion of Fund Balance applicable to Capital Assets	5,913,796	5,918,210	7,758,129	5,788,351	9,582,351	9,782,351
Unreserved	1,948,337	2,367,413	1,370,814	2,172,522	1,471,768	1,266,177
■ Total Fund Balance	\$ 9,143,441	\$ 9,411,908	\$ 10,082,563	\$ 8,928,218	\$ 12,059,857	\$ 11,908,047

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

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

Date: 12/6/2019  
Amount: 2,717,196  
Interest rate: 1.900%  
Term: 20 Years

Date	Disbursement/ Payment	No.	Beginning Balance	Draw Amount	Construction Period Interest (CPI) Amount Accrued	Amt. Trans. to Principal	Annual Interest Accrued	Principal Paid/Due	Interest Paid/Due	Total Payment	Ending Balance
5-Jun-2014	Disbursement	1	0.00	658,577.00	0.00					0.00	658,577.00
30-Jun-2014	End FY		658,577.00		868.96					0.00	658,577.00
5-Sep-2014	Disbursement	2	658,577.00	618,886.00	2,259.28					0.00	1,277,463.00
23-Oct-2014	Disbursement	3	1,277,463.00	328,346.00	3,236.24					0.00	1,605,809.00
14-Nov-2014	Const. Compl.		1,605,809.00		1,779.77	8,144.26				0.00	1,613,953.26
11-Mar-2015	Disbursement	4	1,613,953.26	1,111,387.00			9,966.16			0.00	2,725,340.26
30-Jun-2015	End FY		2,725,340.26				15,678.28			0.00	2,725,340.26
14-Nov-2015	Payment	1	2,725,340.26				19,274.21	119,742.19	44,918.65	164,660.84	2,605,598.07
14-Nov-2016	Payment	2	2,605,598.07				49,506.36	115,154.48	49,506.36	164,660.84	2,490,443.59
14-Nov-2017	Payment	3	2,490,443.59				47,318.43	117,342.41	47,318.43	164,660.84	2,373,101.18
14-Nov-2018	Payment	4	2,373,101.18				45,088.92	119,571.92	45,088.92	164,660.84	2,253,529.26
14-Nov-2019	Payment	5	2,253,529.26				42,817.06	121,843.78	42,817.06	164,660.84	2,131,685.48
15-Nov-2019	Payment	Adj	2,131,685.48				0.00	1,091,109.00	0.00	1,091,109.00	1,040,576.48
14-Nov-2020	Payment	6	1,040,576.48				19,770.95	144,889.89	19,770.95	164,660.84	895,686.59
14-Nov-2021	Payment	7	895,686.59				17,018.05	147,642.79	17,018.05	164,660.84	748,043.80
14-Nov-2022	Payment	8	748,043.80				14,212.83	150,448.01	14,212.83	164,660.84	597,595.79
14-Nov-2023	Payment	9	597,595.79				11,354.32	153,306.52	11,354.32	164,660.84	444,289.27
14-Nov-2024	Payment	10	444,289.27				8,441.50	156,219.34	8,441.50	164,660.84	288,069.93
14-Nov-2025	Payment	11	288,069.93				5,473.33	159,187.51	5,473.33	164,660.84	128,882.42
14-Nov-2026	Payment	12	128,882.42				2,448.77	128,882.42	2,448.77	131,331.19	0.00
				2,717,196.00	8,144.26	8,144.26	308,369.17	2,725,340.26	308,369.17	3,033,709.43	
Outstanding Disbursement Balance:				0.00							

# Wastewater Utility Collection Capital Improvement Fund Expenditures

Enterprise Fund 64 Department 4519

## Department Overview

The Wastewater Collection Capital Improvement Fund is a subsidiary fund of the Wastewater Enterprise Fund. The Fund accounts for acquisition and depreciation of wastewater collection system improvements and equipment. Connection fees and developer fees are sources of revenue for this fund.

Capital Improvement Projects for the Wastewater Treatment Plant are included in Fund 63 Department 4518. On February 20, 2018, Town Council adopted a wastewater rate structure that included a 12% rate increase per year in Fiscal Year 2022/2023. In 2022 the Town hired a rate consultant to prepare a wastewater rate structure for the next five years. On November 15, 2022 Town Council approved the five-year water and wastewater utility rates.

## Biennial Budget Goals and Objectives

- Allocate funds to Collections Replacement Fund for future wastewater collections system and pump station equipment repair/replacement.
- Complete Annual Inflow and Infiltration Reduction Program (WW-2025 & WW-2026). Fiscal Year 2023/2024 project created an system wide assessment report that will provide a plan for sewer facility improvements to use in upcoming fiscal years.
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3025 & WW-3026).

## Budget Insights

- \$30,088 is budgeted as a transfer to Debt Service Fund 55 to cover the Wastewater Capital proportionate share of the 2020 Direct Placement Financing for the Madison/Yount Sewer Project.

## Revenue & Transfers In

### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	2,292	10,305	6,000	6,000	5,000	5,000
(3799) Allocate Impact Fees	17,716	0	0	0	0	0
(3962) Interfund Transfer - WW Utility Ops	500,000	150,000	450,000	450,000	125,000	100,000
Total	520,008	160,305	456,000	456,000	130,000	105,000



# Expenditures and Transfers Out

## TOTAL EXPENDITURES

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Capital Improvements	\$177,804	\$379,797	\$653,000	\$862,651	\$253,500	\$269,000
Depreciation Expense	\$69,795	\$73,066	\$72,000	\$72,000	\$72,000	\$72,000
Interfund Transfer-Debt Svc (2020)	\$29,755	\$29,990	\$30,043	\$30,043	\$30,088	\$29,697
TOTAL	\$277,355	\$482,853	\$755,043	\$964,694	\$355,588	\$370,697

# Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Wastewater and Water Reclamation Projects</b>						
(WW-0032) Safety Net and Safety Hinged Doors at Hand Well Access	\$0	\$0	\$10,000	\$10,000	\$0	\$0
(WW-0033) Pump Station Assessment and Capacity Evaluation	\$0	\$0	\$40,000	\$0	\$0	\$0
(WW-0041) New Vector Truck	\$0	\$0	\$400,000	\$400,000	\$0	\$0
(WW-2023) Inflow and Infiltration Reduction Program (A-line)	\$92,773	\$370,182	\$0	\$340,766	\$0	\$0
(WW-2024) Inflow and Infiltration Reduction Program (A-line)	\$0	\$0	\$95,500	\$0	\$0	\$0
(WW-2025) Inflow and Infiltration Reduction Program (A-line)	\$0	\$0	\$0	\$0	\$51,000	\$0
(WW-2026) Inflow and Infiltration Reduction Program (A-line)	\$0	\$0	\$0	\$0	\$0	\$57,000
(WW-3023) Sewer Main Replacement and Repair Program	\$72,526	\$0	\$0	\$0	\$0	\$0
(WW-3024) Sewer Main Replacement and Repair Program	\$0	\$0	\$93,000	\$93,000	\$0	\$0
(WW-3025) Sewer Main Replacement and Repair Program	\$0	\$0	\$0	\$0	\$97,500	\$0
(WW-3026) Sewer Main Replacement and Repair Program	\$0	\$0	\$0	\$0	\$0	\$102,500
(WW-5023) Pump Station Equipment Replacement Program	\$12,505	\$9,615	\$0	\$4,385	\$0	\$0
(WW-5024) Pump Station Equipment Replacement Program	\$0	\$0	\$14,500	\$14,500	\$0	\$0
(WW-5025) Pump Station Equipment Replacement Program	\$0	\$0	\$0	\$0	\$90,000	\$0
(WW-5026) Pump Station Equipment Replacement Program	\$0	\$0	\$0	\$0	\$0	\$94,500
(WW-8025) Annual SCADA Control Maintenance, Pump Station	\$0	\$0	\$0	\$0	\$15,000	\$0
(WW-8026) Annual SCADA Control Maintenance, Pump Station	\$0	\$0	\$0	\$0	\$0	\$15,000
WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL	\$177,804	\$379,797	\$653,000	\$862,651	\$253,500	\$269,000
TOTAL	\$177,804	\$379,797	\$653,000	\$862,651	\$253,500	\$269,000

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,560,650	\$ 2,968,603	\$ 2,256,778	\$ 3,016,237	\$ 2,907,543	\$ 2,681,955
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 247,599	\$ 452,863	\$ 725,000	\$ 934,651	\$ 325,500	\$ 341,000
Total Non-Operating Revenue & Transfers	\$ 490,253	\$ 130,315	\$ 425,957	\$ 425,957	\$ 99,912	\$ 75,303
Depreciable Capital Projects*	165,299	370,182	400,000	400,000	-	-
■ ENDING FUND BALANCE	\$ 2,968,603	\$ 3,016,237	\$ 2,357,735	\$ 2,907,543	\$ 2,681,955	\$ 2,416,258
Net Change in Fund Balance	407,953	47,634	100,957	(108,694)	(225,588)	(265,697)
<b>FUND BALANCE ALLOCATIONS</b>						
Reserved for Emergency Capital Replacements per Utility Rate Study (5% of asset value)	-	120,689	106,068	123,356	120,689	-
Portion of Fund Balance applicable to Capital Assets	2,170,011	2,467,127	2,521,359	2,413,782	2,413,782	2,413,782
Unreserved	798,592	428,421	(269,692)	370,405	147,484	2,476
■ Total Fund Balance	\$ 2,968,603	\$ 3,016,237	\$ 2,357,735	\$ 2,907,543	\$ 2,681,955	\$ 2,416,258

# Sewer Connection Impact Fee Fund

Enterprise Fund 65

## Department Overview

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

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

## Biennial Budget Goals and Objectives

- Implement any necessary changes to the Sewer Connection Impact Fee amount based on completion of Impact Fee Study.
- Allocate any Impact Fees collected.

## Budget Insights

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

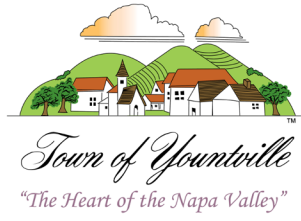
## Revenue & Expenses

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	0	0	0	0	0	0
(3701) Impact Fees	17,716	0	0	0	0	0
(3799) Allocate Impact Fees	-17,716	0	0	0	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0

## Summary of Fund Balance Activity

**Town of Yountville**  
**SEWER CONNECTION IMPACT FEE FUND**  
**Wastewater Fund 65**

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025-2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 17,716	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue & Transfers	\$ (17,716)	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-	-



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# State Gas Tax Fund

Special Revenue Fund 20 Department 6000

## Department Overview

The State of California charges an annually increasing per gallon tax on the purchase of motor vehicle fuel. A portion is allocated to the Town of Yountville under five (5) different formulas as specified in the California Streets and Highways Code (SHC) (Sections 2103, 2105, 2106, 2107, 2107.5). These monies are generally allocated on a per capita basis. Gas Tax revenue is restricted for the repair, maintenance, and upkeep of Town streets and roads. A small amount is allocated for engineering and related administration costs.

The State Gas Tax Fund utilizes this state funding source and accounts for maintenance and capital expenditures associated with street improvement projects within Town.

## Biennial Budget Goals and Objectives

- Continue to use this fund primarily to support Measure T Projects.
- Utilize Gas Tax Funds to increase/maintain the pavement condition index by supplying Plans, Specifications and Engineering for the Annual Street Maintenance Program.

## Budget Insights

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

- \$90,000 is budgeted in Fiscal Year 2024/2025 for the (GT-3025) Plans, Specs, and Engineering for paving Projects
- \$93,000 is budgeted in Fiscal year 2025/2026 for the (GT-3026) Plans, Specs, and Engineering for Paving Projects

## Revenues

### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	188	2,163	250	2,500	250	250
(3410) Gas Tax Section 2105	16,298	17,015	18,630	18,196	18,556	19,113
(3411) Gas Tax Section 2106	12,270	12,773	13,208	13,282	13,453	13,857
(3413) Gas Tax Section 2103	23,211	24,361	26,890	26,314	26,542	27,338
(3415) Gas Tax Section 2107	19,490	23,188	25,427	24,853	25,360	26,121
(3416) Gas Tax Section 2107.5	1,000	1,000	1,000	1,000	1,000	1,000
Total	72,458	80,500	85,405	86,145	85,161	87,679

# Expenditures

## State Gas Tax Fund 20 Expenditure Budget

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Infrastructure	\$56,172	\$5,804	\$87,000	\$136,828	\$90,000	\$93,000
TOTAL	\$56,172	\$5,804	\$87,000	\$136,828	\$90,000	\$93,000

# Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Streets and Transportation Projects</b>						
(GT-3022) Paving Projects - Plan, Specs, Engineering	\$56,172	\$0	\$0	\$0	\$0	\$0
(GT-3023) Paving Projects - Plan, Specs, Engineering	\$0	\$5,804	\$0	\$0	\$0	\$0
(GT-3024) Paving Projects - Plan, Specs, Engineering	\$0	\$0	\$87,000	\$136,828	\$0	\$0
(GT-3025) Paving Projects - Plans, Specs, Engineering	\$0	\$0	\$0	\$0	\$90,000	\$0
(GT-3026) Paving Projects - Plans, Specs, Engineering	\$0	\$0	\$0	\$0	\$0	\$93,000
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$56,172	\$5,804	\$87,000	\$136,828	\$90,000	\$93,000
TOTAL	\$56,172	\$5,804	\$87,000	\$136,828	\$90,000	\$93,000

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 52,787	\$ 69,073	\$ 53,949	\$ 143,769	\$ 93,086	\$ 88,247
Total Revenue	\$ 72,458	\$ 80,500	\$ 85,405	\$ 86,145	\$ 85,161	\$ 87,678
Total Expenditures	\$ 56,172	\$ 5,804	\$ 87,000	\$ 136,828	\$ 90,000	\$ 93,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 69,073	\$ 143,769	\$ 52,354	\$ 93,086	\$ 88,247	\$ 82,925
Net Change in Fund Balance	16,286	74,696	(1,595)	(50,683)	(4,839)	(5,322)

# Public Education and Government Access Fund

Special Revenue Fund 21 Department 1012

## Department Overview

The Public Educational and Government Access Fund (PEG) is a Special Revenue Fund due to its restricted use.

Municipal Code Section 5.16.020 State video franchise fees and public, educational and governmental access fees provide for the collection of PEG funds. Effective August 5, 2010, each State franchisee shall pay a fee to the Town equal to one percent of gross revenues ("PEG access facilities fee") of that State video franchise holder to support public, education, and governmental access channel facilities within the Town. This fund accounts for collection of PEG revenues and expenditures related to the PEG channel which are restricted for the use of purchase of equipment related to education and government broadcasting.

The State franchise fee required shall be paid to the Town quarterly, in a manner consistent with California Public Utilities Code Section 5860.

## Biennial Budget Goals and Objectives

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

## Budget Highlights

- This is a declining revenue source due to reduced cable customer base as alternative methods of television programming services are becoming more popular.

## Revenue

### Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3022) PEG Fees	14,176	18,687	13,500	13,500	14,000	14,000
(3301) Interest Income	216	1,139	400	400	500	500
<b>Total</b>	<b>14,392</b>	<b>19,826</b>	<b>13,900</b>	<b>13,900</b>	<b>14,500</b>	<b>14,500</b>

## Expenditures

### Total Expenditures

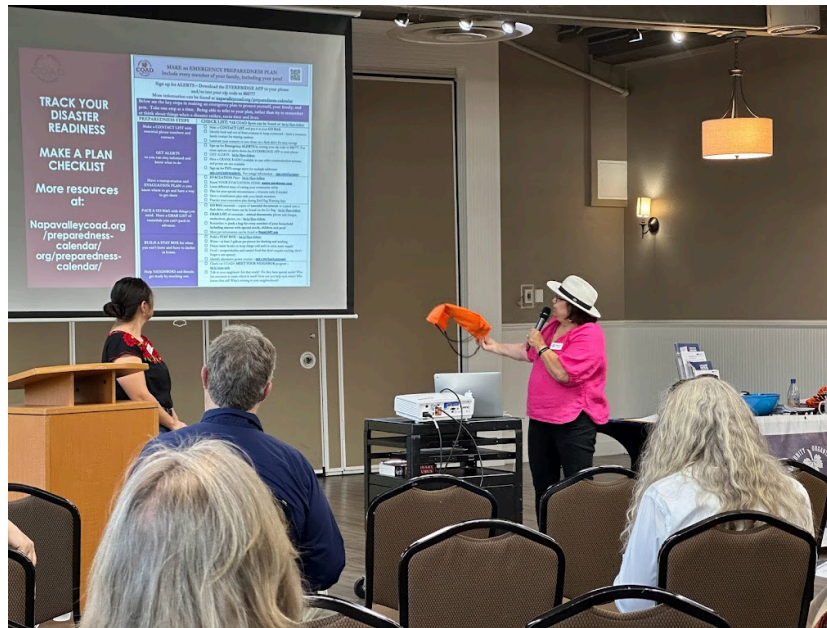
	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment >\$10k	\$0	\$23,500	\$0	\$0	\$0	\$0
Machinery & Equipment < \$10k	\$18,873	\$2,310	\$5,000	\$5,000	\$5,000	\$5,000
<b>TOTAL</b>	<b>\$18,873</b>	<b>\$25,810</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>



# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 60,278	\$ 55,797	\$ 41,597	\$ 49,813	\$ 59,113	\$ 68,613
Total Revenue	\$ 14,392	\$ 19,826	\$ 13,900	\$ 14,300	\$ 14,500	\$ 14,500
Total Expenditures	\$ 18,873	\$ 25,810	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 55,797	\$ 49,813	\$ 50,497	\$ 59,113	\$ 68,613	\$ 78,113
Net Change in Fund Balance	(4,481)	(5,984)	8,900	9,300	9,500	9,500



# Public Art Program Fee Fund

## Department Overview

In 2016, Town Council approved a Public Art Program Fee to assist in enhancing outdoor public art in the commercial district. This restricted fund ensures that the Town can sustain the development and ongoing maintenance of its outdoor public art assets. This fund is exclusively used for the acquisition, installation, improvement, and maintenance of physical artwork to be displayed in the Town for public view. The revenue deposited into this fund can also be used for the administration of the public art program.

All commercial applicants applying for a building permit are required to pay one percent (1%) of the project valuation as stated on the building permit. Applicants have two (2) options to satisfy the requirement for placement of art by either 1) installing or maintaining public art for public view at 1% of the project valuation, or 2) by paying an in-lieu fee-based on 1% of project valuation into the Public Art Fund administered by the Arts Commission.

The Public Art Program Fee was introduced to Town Council by the Yountville Arts Commission. The Commission provides vision, leadership, inspiration, and support to artists and their art in Yountville. The Commission believes that public art enhances the quality of life for individuals living in, working in and visiting Yountville.

## Biennial Budget Goals and Objectives

- Continue to find creative ways to solicit new artists to apply to join the Art Walk.

## Budget Insights

- This budget is used exclusively for the Yountville Art Walk. As the fund balance grows, Yountville Arts will analyze projects about annual maintenance, artist stipends and installation costs.

## Revenues

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	154	695	400	400	200	200
(3113) Public Art Program Fee	10,052	11,332	5,000	15,000	7,500	7,500
(3900) Interfund Transfer	0	0	0	0	25,000	28,500
<b>Total</b>	<b>10,206</b>	<b>12,028</b>	<b>5,400</b>	<b>15,400</b>	<b>32,700</b>	<b>36,200</b>

# Expenditures

## Public Art Program Fee Fund 23 Expenditure Budget

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Supplies & Materials	\$5,699	\$4,860	\$3,500	\$3,648	\$2,300	\$2,000
Advertising	\$0	\$0	\$0	\$0	\$4,500	\$4,800
Art Maintenance	\$0	\$0	\$1,500	\$1,000	\$1,500	\$1,575
Contract Services	\$22,331	\$24,639	\$17,500	\$29,983	\$27,500	\$21,520
<b>TOTAL</b>	<b>\$28,030</b>	<b>\$29,500</b>	<b>\$22,500</b>	<b>\$34,631</b>	<b>\$35,800</b>	<b>\$29,895</b>

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 58,096	\$ 40,272	\$ 20,140	\$ 22,800	\$ 3,569	\$ 469
Total Revenue	\$ 10,206	\$ 12,027	\$ 5,400	\$ 15,400	\$ 32,700	\$ 36,200
Total Expenditures	\$ 28,030	\$ 29,499	\$ 22,500	\$ 34,631	\$ 35,800	\$ 29,895
■ ENDING FUND BALANCE	\$ 40,272	\$ 22,800	\$ 3,040	\$ 3,569	\$ 469	\$ 6,774
Net Change in Fund Balance	(17,824)	(17,472)	(17,100)	(19,231)	(3,100)	6,305

# Housing Grant Fund

Special Revenue Fund 24 Department 1500

## Department Overview

This fund accounts for activity related to grants awarded to the Town for home rehabilitation activity. This program supports home improvement projects for low-income eligible residents and aid them in bringing their homes up to current building code standards. The Home Rehabilitation Program provides qualifying homeowners with zero to low interest loans to complete vital rehabilitation projects. Prior to receiving the loan, the borrower is required to verify eligibility by providing proof of income and proof of home ownership.

In January 2023, the Town was awarded \$500,000 to use towards more home rehabilitation projects. The Town entered into an agreement with the Housing Authority of the City of Napa to administer these grants. The Housing Authority markets the program and receives the applications, performs income determinations and eligibility for the assistance, works write ups for the rehab work, manages the projects, processes the grant draw down for the loans funded, performs quarterly and annual reporting, completes annual monitoring of the recipients of the rehab loans, and carries out other administrative tasks.

Homeowners may choose to repay the loan at their leisure, but most often repayments occur at the sale of the property. When the loan is repaid, the money obtained returns to this fund and is then used to finance additional qualifying rehabilitation projects. In this sense, it is a revolving loan program, utilizing grant funds to finance as many rehabilitation projects as possible.

## Biennial Goals and Objectives

- Work with the Housing Authority of the City of Napa to explore options for increasing utilization of grant funds.

## Budget Highlights

- The budgeted \$100,000 Federal Home Grant revenue and expenditure represent the expected amount of grant revenue the Town will receive and utilize from the \$500,000 HOME Grant.

## Revenues

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	171	2,404	1,000	0	0	0
(3306) HOME Program Interest Income	0	0	0	1,200	1,000	1,000
(3307) CalHOME Program Interest Income	0	0	0	1,100	1,000	1,000
(3408) CalHome Grant	0	10,000	0	0	0	0
(3432) Federal Home Grant	79,739	27,796	100,000	0	100,000	100,000
(3422) CalGrant Repayment - State	7,231	37,410	0	27,134	0	0
(3423) CalGrant Repayment - Fed	34,464	45,651	0	0	0	0
<b>Total</b>	<b>121,605</b>	<b>123,261</b>	<b>101,000</b>	<b>29,434</b>	<b>102,000</b>	<b>102,000</b>

# Expenditures

## Housing Fund 24 Exp

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Federal Home Grant Awards	\$20,280	\$27,599	\$100,000	\$50,000	\$100,000	\$100,000
HOME Rental Assistance	\$26,517	\$7,442	\$0	\$0	\$0	\$0
TOTAL	\$46,797	\$35,041	\$100,000	\$50,000	\$100,000	\$100,000

# Summary of Fund Balance Activity

## Town of Yountville HOUSING GRANT FUND Fund 24 - Department 1500

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ (25,675)	\$ 49,133	\$ 136,352	\$ 137,353	\$ 116,787	\$ 118,787
Total Revenue	\$ 121,605	\$ 123,261	\$ 101,000	\$ 29,434	\$ 102,000	\$ 102,000
Total Expenditures	\$ 46,797	\$ 35,041	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000
■ ENDING FUND BALANCE	\$ 49,133	\$ 137,353	\$ 137,352	\$ 116,787	\$ 118,787	\$ 120,787
Net Change in Fund Balance	74,808	88,220	1,000	(20,566)	2,000	2,000

# Measure T Transportation Improvement Fund

Special Revenue Fund 25 Department 6000

## Department Overview

In 2012, Napa County voters passed a half-cent sales tax known as Measure T. This countywide sales tax is administered by Napa Valley Transportation Authority (NVTA) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T revenue collected helps fund Town streets, sidewalks, streetlights, and related projects.

Measure T requires the Town to continue to maintain its pre-existing expenditure level efforts on road maintenance (as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007/2008, Fiscal Year 2008/2009, and Fiscal Year 2009/2010). This amount, known as Maintenance of Effort (MOE), must also be spent by the Town in the form of General Fund expenditure each year to remain eligible to receive Measure T funds. As part of the biennial update to NVTA, the MOE was updated and approved by Council. It is presented to NVTA and certified by the Independent Taxpayer Oversight Committee annually.

The Town covers its required MOE through the work scope in the Streets Maintenance budget (01-4305). The Independent Taxpayers Oversight Committee approved MOE for the Town for Measure T is \$223,604.

## Biennial Budget Goals and Objectives

- The Town achieved a Pavement Condition Index (PCI) of 79, which is the highest in the Napa Valley. The goal is to stay ahead of annual road deterioration with pavement rehabilitation projects to keep increasing our PCI.
- Complete the Measure T Street Rehabilitation on Solano Avenue.

## Budget Insights

- \$550,000 is estimated to be utilized for the Annual Street Maintenance and Paving Program (MT-3025).

## Revenues

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	326	5,256	750	7,200	5,000	5,000
(3417) Measure T	668,273	687,914	525,000	525,000	550,000	560,000
Total	668,599	693,169	525,750	532,200	555,000	565,000

## Expenditures

Total Expenditures						
	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Infrastructure	\$532,705	\$354,279	\$525,000	\$534,990	\$550,000	\$560,000
TOTAL	\$532,705	\$354,279	\$525,000	\$534,990	\$550,000	\$560,000

# Capital Projects Detail

## Exp - Measure T Transportation Improvement Fund Expenditu...

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Streets and Transportation Projects</b>						
(MT-3022) Annual Street Maintenance and Paving Program	\$532,705	\$0	\$0	\$0	\$0	\$0
(MT-3023) Annual Street Maintenance and Paving Program	\$0	\$354,279	\$0	\$0	\$0	\$0
(MT-3024) Annual Street Maintenance and Paving Program	\$0	\$0	\$525,000	\$534,990	\$0	\$0
(MT-3025) Annual Street Maintenance and Paving Program	\$0	\$0	\$0	\$0	\$550,000	\$0
(MT-3026) Annual Street Maintenance and Paving Program	\$0	\$0	\$0	\$0	\$0	\$560,000
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$532,705</b>	<b>\$354,279</b>	<b>\$525,000</b>	<b>\$534,990</b>	<b>\$550,000</b>	<b>\$560,000</b>
<b>TOTAL</b>	<b>\$532,705</b>	<b>\$354,279</b>	<b>\$525,000</b>	<b>\$534,990</b>	<b>\$550,000</b>	<b>\$560,000</b>

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 60,375	\$ 196,269	\$ 196,469	\$ 535,160	\$ 532,370	\$ 537,370
Total Revenue	\$ 668,599	\$ 693,170	\$ 525,750	\$ 532,200	\$ 555,000	\$ 565,000
Total Expenditures	\$ 532,705	\$ 354,279	\$ 525,000	\$ 534,990	\$ 550,000	\$ 560,000
■ ENDING FUND BALANCE	\$ 196,269	\$ 535,160	\$ 197,219	\$ 532,370	\$ 537,370	\$ 542,370
Net Change in Fund Balance	135,894	338,891	750	(2,790)	5,000	5,000



# Road Maintenance and Rehabilitation Act (SB1) Fund

Special Revenue Fund Department 26-6000

## Department Overview

In 2017, the Governor signed Senate Bill 1 (SB1) known as the Road Maintenance and Rehabilitation Act. SB1 increased the per gallon fuel excise taxes; increased diesel fuel sales taxes and vehicle registration fees; and provides for inflationary adjustments to tax rates in future years. Funding from SB1 helps the Town maintain and rehabilitate streets and active transportation infrastructure now and into the future.

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

## Biennial Budget Goals and Objectives

- Continue to utilize Road Maintenance and Rehabilitation Act (SB1) funds to maintain and rehabilitate Yountville transportation infrastructure.

## Budget Insights

- The Town will receive approximately \$76,000 in SB1 revenues in Fiscal Year 2024/2025 and approximately \$78,000 in 2025/2026.
- \$68,000 is budgeted to continue with Curb, Gutter, and Sidewalk Replacement in Fiscal Year 2024/2025 (SB-6025). Improvements will be made in various locations in advance of the street improvements being made later in the fiscal year.

## Revenues

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	223	2,299	300	2,500	2,000	2,000
(3419) Road Maint. Rehab Act	53,577	71,406	65,000	71,562	76,496	78,791
Total	53,800	73,706	65,300	74,062	78,496	80,791

## Expenditures

### Road Maintenance & Rehab SB1 Fund 26 Expenditure Budget

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Infrastructure	\$17,816	\$0	\$67,000	\$79,600	\$68,000	\$69,000
TOTAL	\$17,816	\$0	\$67,000	\$79,600	\$68,000	\$69,000

# Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Streets and Transportation Projects</b>						
(SB-6024) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$67,000	\$79,600	\$0	\$0
(SB-6025) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$0	\$0	\$68,000	\$0
(SB-6026) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$0	\$0	\$0	\$69,000
(MT-3022*) Annual Street Maintenance and Paving Program	\$17,816	\$0	\$0	\$0	\$0	\$0
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$17,816</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$79,600</b>	<b>\$68,000</b>	<b>\$69,000</b>
<b>TOTAL</b>	<b>\$17,816</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$79,600</b>	<b>\$68,000</b>	<b>\$69,000</b>

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
<b>Total Revenue</b>	<b>\$ 53,800</b>	<b>\$ 73,705</b>	<b>\$ 65,300</b>	<b>\$ 74,062</b>	<b>\$ 78,496</b>	<b>\$ 80,791</b>
<b>Total Expenditures</b>	<b>\$ 17,815</b>	<b>\$ -</b>	<b>\$ 67,000</b>	<b>\$ 79,600</b>	<b>\$ 68,000</b>	<b>\$ 69,000</b>
<b>■ ENDING FUND BALANCE</b>	<b>\$ 78,809</b>	<b>\$ 152,514</b>	<b>\$ 66,798</b>	<b>\$ 146,976</b>	<b>\$ 157,472</b>	<b>\$ 169,263</b>
Net Change in Fund Balance	35,985	73,705	(1,700)	(5,538)	10,496	11,791

# Measure T Equivalent (MTE) Fund Expenditures

Special Revenue Fund 27 Department 6000

## Department Overview

In 2012, Napa County voters passed a half-cent sales tax called Measure T. This new countywide sales tax is administered by Napa Valley Transportation Authority (NVTa) and is collected and distributed by Napa County for road maintenance that began in 2018. The funds are used for projects that will improve the pavement conditions of streets, sidewalks, and related street infrastructure projects.

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

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

This obligation may be fulfilled by local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike Lane projects that are funded by philanthropy, state discretionary funding, or federal discretionary funding shall not count toward the 6.67%. Discretionary funding means any funding that is not tied to a specific state or federal program or formula.

## Biennial Budget Goals and Objectives

- The 6.67% obligation as required by the Measure T Ordinance to comply with the intent of the Ordinance has been met with previous year's projects. No funds are budgeted in this account for the Fiscal Year 2024/2025 period.

## Budget Highlights

- The primary source of revenue for this fund is Capital Projects Fund 50, which is supported by General Fund revenue. The Town has previously fulfilled the 6.67% obligation and no General Fund allocation is required in Fiscal Years 2024/2025 and 2025/2026.

## Revenues

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	115	716	400	650	500	500
Total	115	716	400	650	500	500

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 37,075	\$ 37,190	\$ 37,540	\$ 37,906	\$ 38,556	\$ 39,056
Total Revenue	\$ 115	\$ 716	\$ 400	\$ 650	\$ 500	\$ 500
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 37,190	\$ 37,906	\$ 37,940	\$ 38,556	\$ 39,056	\$ 39,556
Net Change in Fund Balance	115	716	400	650	500	500



# Fire Emergency Services Fund

Special Revenue Fund 28 Department 3201

## Department Overview

Prior to July 2023, new development activity within the Town was subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment required to meet the increased demands on fire and medical services. This fund accounted for those revenues to ensure funds are available for future fire engine replacements.

In July 2023 the Town Council adopted the 2022 Impact Fee Study. The results of the study eliminated the collection of the Public Safety Impact Fee. As this fee is no longer collected, the small balance within this fund was transferred into the General Fund in Fiscal Year 2023/2024 to help cover the annual fire engine replacement cost as outlined fire services contract.

## Biennial Budget Goals and Objectives

None. This fund has been closed out and is only included in the budget for historical purposes.

## Budget Insights

None.

## Revenue and Expenditures

Collapse All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	0	1	0	0	0	0
(3301) Interest Income	0	1	0	0	0	0
Revenues Less Expenses	0	1	0	0	0	0

## Summary of Fund Balance Activity

Town of Yountville FIRE EMERGENCY SERVICES FUND Fund 28 - Department 3201						
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 30	\$ 30	\$ 31	\$ 31	\$ -	\$ -
Total Revenue	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ (32)	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 30	\$ 31	\$ 31	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	1	-	-	-	-

# Upper Valley Disposal Service Franchise Fees Fund

Special Revenue Fund 29 Department 1016

## Department Overview

The purpose of this fund is to account for franchise fees monies received from the County of Napa on behalf of Upper Valley Disposal Service related to garbage, organic recycling, green waste collection services. The collected franchise fees are a non-restricted General Fund revenue source and can be used for a wide range of funding related to the recycling and collection services initiatives for the Town such as additional recycling and collection services and programs, community education and outreach, code compliance efforts, and street repairs related to impacts from heavy garbage trucks on residential streets as illustrative examples only.

## Biennial Budget Goals and Objectives

- Use UVDS Franchise Fee revenue to further recycling and collection services initiatives.

## Budget Insights

- \$6,500 budgeted for the Annual Community Clean Up Day.
  - With support of the Council, Upper Valley Waste Management, and Upper Valley Disposal Services, the Town is able to hold Shred-It Day and Town Clean Up Day to help residents keep our town clean and beautiful.
- \$25,000 budgeted in Contract Services as a placeholder for assistance with potential projects if needed.
- \$50,000 budgeted for potential Yountville Green Initiatives.
- Transfer of \$100,000 into Capital Projects Fund 50 to support South Washington Parking Lot & Facility Enhancement Project.

## Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3020) Franchise Tax	20,245	107,228	165,000	165,000	195,000	200,000
(3301) Interest Income	17	1,234	1,500	3,500	2,000	2,000
<b>Total</b>	<b>20,262</b>	<b>108,463</b>	<b>166,500</b>	<b>168,500</b>	<b>197,000</b>	<b>202,000</b>

## Expenditures

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Community Clean Up Day	\$0	\$3,571	\$6,500	\$6,500	\$6,500	\$6,500
Contract Services	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Interfund Transfer - Capital Project	\$0	\$0	\$0	\$0	\$100,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$3,571</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$181,500</b>	<b>\$81,500</b>

# Summary of Fund Balance Activity

Town of Yountville  
UPPER VALLEY DISPOSAL SERVICE FRANCHISE FEES  
Fund 29 - Department 1016

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ 20,262	\$ 121,562	\$ 125,153	\$ 287,153	\$ 302,653
Total Revenue	\$ 20,262	\$ 108,462	\$ 166,500	\$ 168,500	\$ 197,000	\$ 202,000
Total Expenditures & Transfers	\$ -	\$ 3,571	\$ 6,500	\$ 6,500	\$ 181,500	\$ 81,500
■ ENDING FUND BALANCE	\$ 20,262	\$ 125,153	\$ 281,562	\$ 287,153	\$ 302,653	\$ 423,153
Net Change in Fund Balance	20,262	104,891	160,000	162,000	15,500	120,500





# CASp Certification and Training Fund (SB 1186 Disability Access Fee)

Special Revenue Fund 30

## Department Overview

Senate Bill 1186 (SB 1186) created Government Code Section 4467. SB 1186 which requires that a fee be assessed on newly issued and renewed business licenses. The intent of this additional fee is to generate revenue for improving disability access and compliance within the jurisdiction, and to provide funds for the California Division of the State Architect (DSA) to use in maintaining oversight of the Certified Access Specialist (CASp) program.

Per AB 2164, as of January 1, 2024 the fee amount is \$4.00. Of the amount collected, 90% is retained by the local entity, and 10% is remitted to the DSA on a quarterly basis. Each January, an annual report is completed and submitted to the DSA to disclose total amount of fees collected, and reconcile the amount remitted to the DSA. After the annual report is finalized, the Town's portion of the fee is transferred into Fund 50 to aid in covering costs of projects related to ADA improvements and requirements.

## Biennial Budget Goals and Objectives

- Continue to collect, report, and remit fees as required by statute.
- Utilize funds for the Town's Americans with Disability Act (ADA) Improvements Program.

## Budget Insights

- Any funds that become available will be transferred to Fund 50 to cover costs for the ADA Accessibility Improvement Program.

## Revenues

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	4	22	10	10	20	20
(3705) SB 1186 Fees	1,922	1,991	1,500	1,500	1,900	1,900
Total	1,926	2,013	1,510	1,510	1,920	1,920

# Expenditures

## Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Interfund Transfer - Capital Project	\$1,997	\$1,973	\$1,500	\$1,905	\$1,900	\$1,900
TOTAL	\$1,997	\$1,973	\$1,500	\$1,905	\$1,900	\$1,900

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,482	\$ 1,411	\$ 833	\$ 1,451	\$ 1,326	\$ 1,346
Total Revenue	\$ 1,926	\$ 2,013	\$ 1,510	\$ 1,780	\$ 1,920	\$ 1,920
Total Transfers	\$ 1,997	\$ 1,973	\$ 1,500	\$ 1,905	\$ 1,900	\$ 1,900
■ ENDING FUND BALANCE	\$ 1,411	\$ 1,451	\$ 843	\$ 1,326	\$ 1,346	\$ 1,366
Net Change in Fund Balance	\$ (71)	\$ 40	\$ 10	\$ (125)	\$ 20	\$ 20



# Housing Opportunity Program Fund

Special Revenue Fund 70 Department 1500

## Department Overview

The Housing Opportunity Fund, also known as the Housing Opportunity Program, was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction. This effort provides local lower income residents and workers in the hospitality and agricultural industries the opportunity to live in the community in which they work. This program recognizes the desire to have a socio-economically diverse population. Revenue received from developer paid Housing Fair Share Impact Fees, General Fund transfers, and interest income provide the source of funds for these efforts.

The Town currently has 100 deed restricted affordable housing units. The Town is reaching build-out and there is limited commercial and residential land to build upon. This means that this will be a declining revenue source and there will be very limited funding from fair share fees in current and future years. The current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. When revenue is received, the funds will be used for affordable housing projects and programs in tandem with the funds accounted for in Fund 71.

## Biennial Budget Goals and Objectives

- Collaborate with official housing developers to sponsor projects.
- Identify opportunities to support the Town's affordable housing goals.

## Budget Insights

- A budget of \$13,400 is included for contribution to local housing advocates, including the Community Action of Napa Valley Shelter, Napa Valley Community Housing Farmworker Housing Project, and Fair Housing Napa Valley, consistent with the Town of Yountville General Plan Housing Element.
- Contract Services budget amount is for continuance of a contract with the City of Napa Housing Authority for housing management.
- This fund is dependent on the General Fund, which has a responsibility under the Housing Element to sustain this program.

## Revenue & Transfers

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	495	2,950	1,000	1,000	1,500	1,500
(3701) Impact Fees	662	254	650	650	650	650
(3901) Interfund Transfer - From General Fund	63,000	64,200	73,700	73,700	76,100	78,600
Total	64,158	67,404	75,350	75,350	78,250	80,750

# Expenditures

## Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Agencies	\$6,000	\$6,000	\$13,400	\$13,400	\$13,400	\$13,400
Contract Services	\$57,000	\$58,200	\$60,300	\$60,300	\$62,700	\$65,200
TOTAL	\$63,000	\$64,200	\$73,700	\$73,700	\$76,100	\$78,600

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,520,780	\$ 1,521,937	\$ 1,524,391	\$ 1,525,141	\$ 1,528,691	\$ 1,530,841
TOTAL PROGRAM REVENUE	\$ 64,157	\$ 67,404	\$ 75,350	\$ 77,250	\$ 78,250	\$ 80,750
TOTAL EXPENDITURES	\$ 63,000	\$ 64,200	\$ 73,700	\$ 73,700	\$ 76,100	\$ -
■ ENDING FUND BALANCE	\$ 1,521,937	\$ 1,525,141	\$ 1,526,041	\$ 1,528,691	\$ 1,530,841	\$ 1,611,591
Net Change in Fund Balance	1,157	3,204	1,650	3,550	2,150	80,750
<b>FUND BALANCE ALLOCATIONS</b>						
Restricted- Affordable Housing***	1,502,620	1,506,325	1,506,325	1,506,325	1,510,030	1,513,735
Unassigned Fund Balance	19,317	18,816	19,716	22,366	20,811	97,856
■ TOTAL FUND BALANCE	\$ 1,521,937	\$ 1,525,141	\$ 1,526,041	\$ 1,528,691	\$ 1,530,841	\$ 1,611,591

# Measure S, Affordable and Workforce Housing Fund

Special Revenue Fund 71 Department 1600

## Department Overview

On November 6, 2018, Yountville voters approved Measure S which increased the Transient Occupancy Tax (TOT) by one percent (1%) to support workforce and affordable housing efforts. It is a special tax for funding programs and services related to workforce and affordable housing and may only be used for that purpose, including projects within and outside the jurisdictional boundaries of the Town of Yountville.

You can visit the Town's Measure S Affordable and Workforce Housing Fund 71 website page for more information.

## Biennial Budget Goals and Objectives

- Town staff will seek opportunities to utilize fund balance to increase affordable and workforce housing within the Town.

## Budget Insights

- \$100,000 budgeted in Contract Services for draft Additional Dwelling Unit (ADU) Forgivable Loan Program.
- \$200,000 budgeted for potential affordable and workforce housing project opportunities.

## Revenue

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3035) Measure S. Affordable Housing	817,043	729,216	647,917	647,917	732,133	754,100
(3301) Interest Income	4,465	42,767	25,000	46,000	10,000	10,000
(3802) Sales Of Property & Equipment	341,001	0	0	0	0	0
Total	1,162,509	771,983	672,917	693,917	742,133	764,100

## Expenditures

### Measure S Affordable & Workforce Housing Fund 71 Expendit...

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Purchase of Property & Equip.	\$336,241	\$0	\$0	\$0	\$0	\$0
Contract Services	\$8,236	\$0	\$100,000	\$0	\$100,000	\$100,000
Infrastructure	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Interfund Transfer - Capital Project	\$0	\$0	\$0	\$3,019,925	\$0	\$0
TOTAL	\$344,477	\$0	\$100,000	\$3,019,925	\$300,000	\$300,000



# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET ESTIMATED		2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,166,704	\$ 1,984,736	\$ 2,660,653	\$ 2,756,719	\$ 430,711	\$ 872,844
TOTAL REVENUE	\$ 1,162,509	\$ 771,983	\$ 672,917	\$ 693,917	\$ 742,133	\$ 764,100
Total Expenditures	\$ 344,477	\$ -	\$ 100,000	\$ 3,019,925	\$ 300,000	\$ 300,000
TOTAL EXPENDITURES	\$ 344,477	\$ -	\$ 100,000	\$ 3,019,925	\$ 300,000	\$ 300,000
■ ENDING FUND BALANCE	\$ 1,984,736	\$ 2,756,719	\$ 3,233,570	\$ 430,711	\$ 872,844	\$ 1,336,944
Net Change in Fund Balance	818,032	771,983	572,917	(2,326,008)	442,133	464,100



# Measure A Maintenance Fund

Special Revenue Fund 75 Department 4330

## Department Overview

In 1998, voters approved a half-cent sales tax increase for flood control purposes known locally as Measure A. Napa County and each City and Town within the county used Measure A proceeds generated within their jurisdictional boundaries for projects that were specified in the ballot measure.

### For the Town of Yountville, the Measure A could be utilized for:

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

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

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

All projects defined above have been completed and Measure A sunset in June 2018. The Town has a small fund balance from the remaining Measure A revenues. This fund will be used to preserve the taxpayers' investment in the flood protection projects within the mobile home parks and surrounding areas. The funds are a special maintenance account and can only be used for project maintenance within the original scope of approved Measure A projects. This includes the Flood Barrier Wall and improvements performed in Beard Ditch and Hopper Creek for Measure A related projects.

## Biennial Budget Goals and Objectives

- Continue to oversee, monitor, and maintain the Floodwall and its related infrastructure system.
- Conduct annual training exercise to ensure public works staff and first responders are trained and aware of how to operate the flood barrier.
- Conduct annual Floodwall inspection prior to the rainy season to ensure that the wall meets the operational needs as designed.
- Utilize fund balance to pay for eligible projects.

## Budget Insights

- \$60,000 is budgeted for the Hydroflush Weirs Program in both Fiscal Years 2024/2025 and 2025/2026.
- \$20,000 is budgeted for eligible Floodwall maintenance in both Fiscal Years 2024/2025 and 2025/2026.



## Revenues & Transfers

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	1,462	9,133	4,000	7,900	3,500	3,500
(3420) Measure A	2,145	0	0	0	0	0
<b>Total</b>	<b>3,607</b>	<b>9,133</b>	<b>4,000</b>	<b>7,900</b>	<b>3,500</b>	<b>3,500</b>

## Expenditures

Measure A Maintenance Fund 75 Expenditure Budget

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Facilities/Grounds Maintenance	\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000
Capital Improvements	\$0	\$0	\$55,000	\$55,000	\$0	\$0
Infrastructure	\$0	\$0	\$100,000	\$100,000	\$60,000	\$60,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$80,000</b>	<b>\$80,000</b>

## Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 470,971	\$ 474,577	\$ 458,077	\$ 483,710	\$ 316,610	\$ 240,110
Total Revenue	\$ 3,606	\$ 9,133	\$ 4,000	\$ 7,900	\$ 3,500	\$ 3,500
Total Expenditures	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 80,000	\$ 80,000
■ ENDING FUND BALANCE	\$ 474,577	\$ 483,710	\$ 287,077	\$ 316,610	\$ 240,110	\$ 163,610
Net Change in Fund Balance	3,606	9,133	(171,000)	(167,100)	(76,500)	(76,500)

# Tallent Lane Private Road Benefit District Fund

Special Revenue Fund 95 Department 4305

## Department Overview

The Tallent Lane Benefit District was established by Resolution 769 on June 6, 1989. This Benefit District fund was established to provide a funding mechanism to widen Tallent Lane for safety and improved access to at least 16 feet wide. The project costs and easements are to be provided by the property owners abutting Tallent Lane. Unless and until the road is improved to meet current Town standards the road shall remain by General Plan definition a small rural lane.

## Biennial Budget Goals and Objectives

- Evaluate potential project activities to allow for close-out of this long-standing fund.

## Budget Highlights

- This fund continues to accrue quarterly interest which increases the fund balance.

## Revenue and Expenditures

Data

Collapse All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	56	346	175	300	250	250
(3301) Interest Income	56	346	175	300	250	250
Revenues Less Expenses	56	346	175	300	250	250

## Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 17,960	\$ 18,016	\$ 18,161	\$ 18,362	\$ 18,662	\$ 18,912
Total Revenue	\$ 56	\$ 346	\$ 175	\$ 300	\$ 250	\$ 250
■ ENDING FUND BALANCE	\$ 18,016	\$ 18,362	\$ 18,336	\$ 18,662	\$ 18,912	\$ 19,162
Net Change in Fund Balance	56	346	175	300	250	250

# Mesa Court Drainage Benefit District Fund

Special Revenue Fund 96 Department 4305

## Department Overview

The Mesa Court Drainage Benefit District was established in June of 1989 via Resolution Number 770 to address drainage problems within the geographic area of Mesa Court. The first phase was completed in Fiscal Year 1999 and was financed by new development in the district. The last use of fund resources was in Fiscal Year 2005/2006 for drainage improvements (\$10,000).

## Biennial Budget Goals and Objectives

- Evaluate potential project activities to allow for close-out of this long-standing fund.

## Budget Highlights

- This fund continues to accrue quarterly interest which increases the fund balance.

## Revenue and Expenditures

Collapse All						
▼ Revenues	155	965	400	800	350	350
(3301) Interest Income	155	965	400	800	350	350
Revenues Less Expenses	155	965	400	800	350	350

## Summary of Fund Balance Activity

Town of Yountville MESA COURT DRAINAGE BENEFIT DISTRICT FUND Fund 96 - Department 4305							
	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED	
■ BEGINNING FUND BALANCE	\$ 49,999	\$ 50,153	\$ 50,098	\$ 51,118	\$ 51,918	\$ 52,268	
Total Revenue	\$ 154	\$ 965	\$ 400	\$ 800	\$ 350	\$ 350	
■ ENDING FUND BALANCE	\$ 50,153	\$ 51,118	\$ 50,498	\$ 51,918	\$ 52,268	\$ 52,618	
Net Change in Fund Balance	154	965	400	800	350	350	

# Tourism Improvement District Assessment Fund

Special Revenue Fund 22 Department 1015

## Department Overview

In 2010, the County of Napa approved Resolution No. 2010-72 which created the Napa Valley Tourism Improvement District (NVTID), a benefit assessment district which includes all incorporated jurisdictions including the Town of Yountville and the unincorporated county. The NVTID levies a self-assessment of 2% of gross revenues on short-term (less than 30 days) room rental revenue on all lodging businesses. The NVTID was initially approved in 2010 for five (5) years and was then extended for an additional ten (10) years in 2015. The assessment revenue must be used for marketing, sales promotions and other tourist serving activities designed to increase tourism and to market the Napa Valley as a tourist, meeting and event destination.

The 2% self-assessment is allocated with 1.5% provided to the Napa Valley Tourism Corporation (NVTC) to administer the valley wide sales and marketing effort and .5% which is allocated to each local jurisdiction for tourism-related expenditures in accordance with the Management Plan in the individual jurisdiction.

The Town collects the 2% NVTID assessment at the same time as it collects the Town's TOT taxes levied on lodging properties located in the Town. The Town forwards 1.5% to the County of Napa for the regional NVTID distribution and place .5% in the local NVTID-Yountville agency fund administered by the Town of Yountville serving as its fiduciary agent. In accordance with the NVTID Management Plan, the Town in its capacity as tax collector is paid a 1% administrative fee for its cost in collecting and forwarding assessment money and support of the local governing body.

The NVTID-Yountville local governing body is responsible for the development of an annual work plan, budget, approval of expenditures, and appropriate reports to the NVTID, Town of Yountville and County of Napa as may be required. The local governing body consists of four (4) lodging property representatives, one (1) Chamber of Commerce Board of Directors member, one (1) Town of Yountville elected official and the Town Manager or designee.

## Biennial Budget Goals and Objectives

- Continue to collect and account for the 2% Tourism Improvement Assessment.
- Maintain funding for the successful partnerships and marketing programs designed to bring visitors to Yountville in the shoulder season.

## Budget Insights

- This budget is shown for informational and planning purposes; actual approval of program expenditures are done by the NVTID-Yountville local governing body.
- The Town of Yountville serves as the NVTID-Yountville's fiduciary entity.



Yountville Town Councilmember Robin McKee-Cant, front left, put her marketing and hospitality background to organizing a “familiarity tour” for hotel employees to visit local retail and wine tasting venues. Photo: Kim Beltran, Yountville Sun, Thursday, February 22, 2024

## Revenues

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3040) Tourism Assessment - County	1,209,223	1,079,240	958,917	986,668	1,083,557	1,116,068
(3041) Tourism Assessment-Local	408,521	364,608	323,958	333,333	366,067	377,050
(3042) Tourism Assessment-Admin	16,341	14,584	12,958	13,333	14,643	15,082
(3301) Interest Income	1,039	8,946	1,500	9,000	4,000	4,000
<b>Total</b>	<b>1,635,124</b>	<b>1,467,378</b>	<b>1,297,333</b>	<b>1,342,334</b>	<b>1,468,267</b>	<b>1,512,200</b>

## Expenditures and Transfers

### Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Other Agencies	\$1,209,223	\$1,079,240	\$958,917	\$986,668	\$1,083,557	\$1,116,068
Other Community Support	\$278,839	\$313,657	\$260,000	\$383,000	\$550,000	\$350,000
Interfund Transfer	\$16,341	\$14,496	\$12,958	\$13,333	\$14,643	\$15,082
<b>TOTAL</b>	<b>\$1,504,403</b>	<b>\$1,407,392</b>	<b>\$1,231,875</b>	<b>\$1,383,001</b>	<b>\$1,648,200</b>	<b>\$1,481,150</b>

## Summary of Fund Balance Activity

### Town of Yountville TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND Fund 22 - Department 1015

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 327,924	\$ 458,646	\$ 459,605	\$ 518,543	\$ 477,876	\$ 297,943
Total Revenues	\$ 1,635,124	\$ 1,467,378	\$ 1,297,333	\$ 1,342,334	\$ 1,468,267	\$ 1,512,200
Total Expenditures	\$ 1,488,061	\$ 1,392,897	\$ 1,218,917	\$ 1,369,668	\$ 1,633,557	\$ 1,466,068
Total Transfers IN(OUT)	\$ (16,341)	\$ (14,584)	\$ (12,500)	\$ (13,333)	\$ (14,643)	\$ (15,082)

# 2017 Lease Revenue Bond Debt Service Fund 54 - Community Center Project

Fund 54 Department 7000

## Department Overview

In October 2017 the Yountville Finance Authority issued 2017 Lease Revenue Bonds in the amount of \$8,500,000 to refund the 2008 Lease Revenue Bonds. This refunding allowed the Town to take advantage of a more favorable interest rate environment than at original issue. The structure of the new bonds mirrors that of the 2008 Bonds, which involves the Town leasing the community center site to the Authority and leasing the complete facility back for the Town's use. The term for the 2017 Lease Revenue Bonds is 21 years, and over the course of this term, \$1,630,628 will be saved because of this refunding.

The original bonds were issued to fund the construction of the Yountville Town Center Project, which consisted of the construction of a 7,500-square-foot Community Center and Library Building, the remodeling of the existing Community Hall, the construction of a new sheriff's substation, and the construction and landscaping of a new 7,000-square foot Town Square. Total construction budget for the project was \$11,197,600 and it was completed and opened for public use in November of 2009.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due.

## Biennial Budget Goals and Objectives

- Make timely annual debt service payments for a total of \$541,518 in Fiscal Year 2024/2025, and \$544,518 in Fiscal Year 2025/2026.

## Budget Insights

- Transfer in from General Fund (01) in the amount of \$540,000 in Fiscal Year 2024/2025 and \$535,000 in Fiscal Year 2025/2026 to cover principal, interest and fiscal agent fees.

## Revenue and Transfers

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	310	4,936	2,500	10,000	1,000	1,000
(3900) Interfund Transfer	540,000	550,000	545,000	545,000	540,000	535,000
Total	540,310	554,936	547,500	555,000	541,000	536,000

# Expenditures

## Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Bank & Fiscal Agent Fees	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650
Principal	\$285,000	\$300,000	\$315,000	\$315,000	\$330,000	\$350,000
Interest	\$257,644	\$243,019	\$227,643	\$227,643	\$211,518	\$194,518
TOTAL	\$544,294	\$544,669	\$544,293	\$544,293	\$543,168	\$546,168

# Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 9,254	\$ 5,269	\$ 15,400	\$ 15,536	\$ 26,243	\$ 24,075
Total Revenue	\$ 540,309	\$ 554,936	\$ 547,500	\$ 555,000	\$ 541,000	\$ 536,000
Total Expenditures	\$ 544,294	\$ 544,669	\$ 544,293	\$ 544,293	\$ 543,168	\$ 546,168
■ ENDING FUND BALANCE	\$ 5,269	\$ 15,536	\$ 18,607	\$ 26,243	\$ 24,075	\$ 13,907
Net Change in Fund Balance	(3,985)	10,267	3,207	10,707	(2,168)	(10,168)

## SCHEDULE OF LEASE PAYMENTS

Lease Payment Date	Principal Component	Interest Component	Total Lease Payment
5/15/18	—	\$182,954.36	\$182,954.36
11/15/18	\$245,000	151,759.38	396,759.38
5/15/19	—	145,634.38	145,634.38
11/15/19	260,000	145,634.38	405,634.38
5/15/20	—	139,134.38	139,134.38
11/15/20	270,000	139,134.38	409,134.38
5/15/21	—	132,384.38	132,384.38
11/15/21	285,000	132,384.38	417,384.38
5/15/22	—	125,259.38	125,259.38
11/15/22	300,000	125,259.38	425,259.38
5/15/23	—	117,759.38	117,759.38
11/15/23	315,000	117,759.38	432,759.38
5/15/24	—	109,884.38	109,884.38
11/15/24	330,000	109,884.38	439,884.38
5/15/25	—	101,634.38	101,634.38
11/15/25	350,000	101,634.38	451,634.38
5/15/26	—	92,884.38	92,884.38
11/15/26	360,000	92,884.38	452,884.38
5/15/27	—	89,284.38	89,284.38
11/15/27	365,000	89,284.38	454,284.38
5/15/28	—	85,406.25	85,406.25
11/15/28	375,000	85,406.25	460,406.25
5/15/29	—	77,906.25	77,906.25
11/15/29	395,000	77,906.25	472,906.25
5/15/30	—	70,006.25	70,006.25
11/15/30	405,000	70,006.25	475,006.25
5/15/31	—	64,943.75	64,943.75
11/15/31	415,000	64,943.75	479,943.75
5/15/32	—	58,718.75	58,718.75
11/15/32	430,000	58,718.75	488,718.75
5/15/33	—	52,268.75	52,268.75
11/15/33	445,000	52,268.75	497,268.75
5/15/34	—	45,593.75	45,593.75
11/15/34	455,000	45,593.75	500,593.75
5/15/35	—	38,768.75	38,768.75
11/15/35	470,000	38,768.75	508,768.75
5/15/36	—	31,718.75	31,718.75
11/15/36	485,000	31,718.75	516,718.75
5/15/37	—	24,140.63	24,140.63
11/15/37	500,000	24,140.63	524,140.63
5/15/38	—	16,328.13	16,328.13
11/15/38	515,000	16,328.13	531,328.13
5/15/39	—	8,281.25	8,281.25
11/15/39	530,000	8,281.25	538,281.25
	8,500,000	3,590,595	12,090,595



## 2020 Direct Placement Financing Debt Service Fund 55 - Town Hall & Madison/Yount Projects

Debt Service Fund 55 Department 7000

### Department Overview

In June 2020, the Yountville Finance Authority entered into a Direct Placement Financing with Westamerica Bank in the amount of \$2,303,000 to refund the remaining principal balance of the 2013 Lease Revenue Bonds. The original bonds were issued to fund a seismic retrofit for the historic Town Hall building and the reconstruction of streets and replacement of sewers on Madison & Yount Streets. The result of the refunding was approximately \$51,000 of savings interest costs over the remaining life of the bonds.

In 2012 the Town completed a feasibility study related to the structural strengthening of the 1930's era unreinforced Town Hall building which is seismically unsafe. The feasibility study found a great likelihood of significant damage to the building in the event of a moderate earthquake that would result in disruption of vital public services and the Town's ability to respond and rebuild after an incident. Town Hall was built in 1920 as an elementary school. In 1977 a new Yountville Elementary School was constructed because the existing building did not meet building code requirements for schools. Town staff then moved from Community Hall into the old school building, which became Town Hall. The bond proceeds also funded reconstruction of Madison Street from Washington to Yount, and Yount Street from Hopper Creek to Monroe along with replacement of the sewer lateral.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due. Principal and interest payments for the portion of the sewer line replacement will be funded with a transfer from the Wastewater Capital Fund (64).

### Biennial Budget Goals and Objectives

- Make timely annual debt service payments for a total of \$352,948 in Fiscal Year 2024/2025 and \$348,370 in Fiscal Year 2025/2026.

### Budget Insights

- General Fund will transfer \$315,000 into this fund in Fiscal Year 2024/2025 and \$310,000 in Fiscal Year 2025/2026 to cover principal and interest payment.
- Wastewater Capital Fund (64) will transfer \$30,088 into this fund in Fiscal Year 2024/2025 and \$29,697 in Fiscal Year 2025/2026 to cover its debt portion related to the sewer lateral replacement component of the project.

# Revenue & Transfers

Data

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	621	10,185	3,500	7,500	1,000	1,000
(3901) Interfund Transfer - From General Fund	357,335	573,000	20,000	20,000	315,000	310,000
(3964) Interfund Transfer - WW Utility Capital	29,755	29,990	30,043	30,043	30,088	29,697
<b>Total</b>	<b>387,712</b>	<b>613,176</b>	<b>53,543</b>	<b>57,543</b>	<b>346,088</b>	<b>340,697</b>

## Expenditures and Transfers

Total Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Principal</b>	<b>\$316,000</b>	<b>\$324,058</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$336,000</b>	<b>\$337,000</b>
<b>Interest</b>	<b>\$33,094</b>	<b>\$27,747</b>	<b>\$22,427</b>	<b>\$22,427</b>	<b>\$16,948</b>	<b>\$11,370</b>
<b>TOTAL</b>	<b>\$349,094</b>	<b>\$351,805</b>	<b>\$352,427</b>	<b>\$352,427</b>	<b>\$352,948</b>	<b>\$348,370</b>

## Summary of Fund Balance Activity

Town of Yountville  
2020 DIRECT PLACEMENT FINANCING DEBT SERVICE FUND - TOWN HALL & MADISON/YOUNT  
Fund 55 - Department 7000

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 21,610	\$ 60,227	\$ 318,663	\$ 321,597	\$ 26,713	\$ 19,853
<b>Total Revenue</b>	<b>\$ 387,711</b>	<b>\$ 613,175</b>	<b>\$ 53,543</b>	<b>\$ 57,543</b>	<b>\$ 346,088</b>	<b>\$ 340,697</b>
<b>Total Expenditures</b>	<b>\$ 349,094</b>	<b>\$ 351,805</b>	<b>\$ 352,427</b>	<b>\$ 352,427</b>	<b>\$ 352,948</b>	<b>\$ 348,370</b>
■ ENDING FUND BALANCE	\$ 60,227	\$ 321,597	\$ 19,779	\$ 26,713	\$ 19,853	\$ 12,180
Net Change in Fund Balance	38,617	261,370	(298,884)	(294,884)	(6,860)	(7,673)

## SCHEDULE OF LEASE PAYMENTS

Lease Payment Date	Principal Component	Interest Component	Total Lease Payment
12/1/20	--	\$ 18,902.51	\$ 18,902.51
6/1/21	\$ 312,000.00	19,114.90	331,114.90
12/1/21	--	16,525.30	16,525.30
6/1/22	316,000.00	16,525.30	332,525.30
12/1/22	--	13,902.50	13,902.50
6/1/23	324,000.00	13,902.50	337,902.50
12/1/23	--	11,213.30	11,213.30
6/1/24	330,000.00	11,213.30	341,213.30
12/1/24	--	8,474.30	8,474.30
6/1/25	336,000.00	8,474.30	344,474.30
12/1/25	--	5,685.50	5,685.50
6/1/26	337,000.00	5,685.50	342,685.50
12/1/26	--	2,888.40	2,888.40
6/1/27	348,000.00	2,888.40	350,888.40
<b>TOTAL</b>	<b>\$2,303,000.00</b>	<b>\$155,396.01</b>	<b>\$2,458,396.01</b>

# Impact Fee Funds

Funds 41 - 47

## Department Overview

Impact Fees on new residential and commercial developments, conversions, and expansions, were established in June 2005 by Ordinance 362-05 and Municipal Code Section 3.40. Collected fees are accounted for in these funds then transferred to the Capital Projects Fund (50) to support applicable projects when they occur.

The Town is nearing build-out of the community. As such, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's infrastructure.

The Impact Fee Funds are as follows:

- Civic Facilities Impact Fee Fund (41)
- Drainage & Flood Control Impact Fee Fund (42)
- Parks & Recreation Impact Fee Fund (43)
- Public Safety Impact Fee Fund (44) - closed as a result of 2022 Impact Fee Study
- Traffic Facilities Impact Fee Fund (45)
- Utility Undergrounding Impact Fee Fund (46)
- Community Projects Impact Fee (47)

## Biennial Budget Goals and Objectives

- Collect and allocate Impact Fees from applicable projects during the building permit issuance process.

## Budget Insights

- The current practice is to not budget impact fees as development is limited in number, potential projects are often unknown, and timing is hard to predict. As the Town is principally built-out Impact Fees remain a declining source of capital project funding.

## Civic Facilities Impact Fee Fund 41

The Civic Facilities Impact Fee Fund (Fund 41) was established to account for impact fees collected for existing and planned civic facilities projects and infrastructure. Collections of this fee are to be allocated to the fund that finances approved civic facilities projects.

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▽ Revenues	0	0	0	0	0	0
(3701) Impact Fees	8,836	0	0	321	0	0
(3799) Allocate Impact Fees	-8,836	0	0	-321	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0

## Drainage & Flood Control Impact Fee Fund 42

The Drainage & Flood Control Impact Fee Fund (Fund 42) was established to account for impact fees collected for planned drainage and flood control projects and infrastructure. Collections of this fee are to be allocated to the fund that finances approved drainage and flood control projects.

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▽ Revenues	0	0	0	0	0	0
(3701) Impact Fees	1,460	0	0	108	0	0
(3799) Allocate Impact Fees	-1,460	0	0	-108	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0

## Parks & Recreation Impact Fee Fund 43

The Parks & Recreation Impact Fee Fund (Fund 43) was established to account for impact fees collected for existing and planned park and recreation facilities, projects and infrastructure. Collections of this fee are to be allocated to the fund that finances approved parks and recreation projects.

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▽ Revenues	1	-1	0	0	0	0
(3701) Impact Fees	3,380	0	0	297	0	0
(3799) Allocate Impact Fees	-3,379	-1	0	-297	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	1	-1	0	0	0	0

## Public Safety Impact Fee Fund 44

The Public Safety Impact Fee Fund (Fund 44) was closed in Fiscal Year 2023/2024 as a result of the adoption of the 2022 Impact Fee Study and is only included in the Biennial Budget for historical purposes.

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▽ Revenues	0	0	0	0	0	0
(3701) Impact Fees	1,393	0	0	0	0	0
(3799) Allocate Impact Fees	-1,393	0	0	0	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0

## Traffic Facilities Impact Fee Fund 45

The Traffic Facilities Impact Fee Fund (Fund 45) was established to account for impact fees collected for existing and planned traffic facilities projects and infrastructure. Collections of this fee are to be allocated to the fund that finances approved traffic facilities projects.

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	0	0	0	0	0	0
(3701) Impact Fees	13,845	0	0	1,240	0	0
(3799) Allocate Impact Fees	-13,845	0	0	-1,240	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0

## Utility Undergrounding Impact Fee Fund 46

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

Collapse All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
▼ Revenues	4,170	2,145	1,000	1,611	1,500	1,500
(3301) Interest Income	339	2,145	1,000	1,600	1,500	1,500
(3701) Impact Fees	3,830	0	0	11	0	0
► Expenses	0	0	112,000	0	45,000	0
Revenues Less Expenses	4,170	2,145	-111,000	1,611	-43,500	1,500

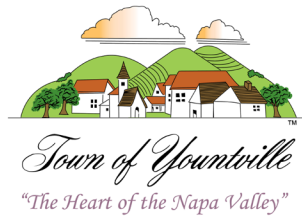
### Town of Yountville UTILITY UNDERGROUND IMPACT FEE FUND Fund 46

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 107,263	\$ 111,433	\$ 112,433	\$ 113,578	\$ 115,189	\$ 71,689
Total Revenue	\$ 4,170	\$ 2,145	\$ 1,000	\$ 1,611	\$ 1,500	\$ 1,500
Total Transfers In (Out)	\$ -	\$ -	\$ (112,000)	\$ -	\$ (45,000)	\$ -
■ ENDING FUND BALANCE	\$ 111,433	\$ 113,578	\$ 1,433	\$ 115,189	\$ 71,689	\$ 73,189
Net Change in Fund Balance	\$ 4,170	\$ 2,145	\$ (111,000)	\$ 1,611	\$ (43,500)	\$ 1,500

## Community Projects Impact Fee Fund 47

The Community Projects Impact Fee (Fund 47) was established to replace the Public Safety Impact Fee. Collections of this fee are to be allocated to the fund that finances applicable community projects.

Expand All	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
► Revenues	0	0	0	0	0	0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	0	0	0	0	0	0



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# Capital Projects Fund

Fund 50 Department 6000

## **Department Overview**

The Capital Projects Fund is used to account for large-scale capital expenditures costing over \$10,000 identified in the Town's rolling Five Year Capital Improvement Program (CIP). This fund is supported through annual contributions from the General Fund, grants, annual contributions from other agencies.

## **Biennial Budget Goals and Objectives**

- Complete the design and construction the Capital Improvement Projects as listed in the Capital Projects Detail below.
- Evaluate future Capital Improvement Projects intended to meet Town Council's goals and objectives.

## ***Capital Projects Impact on Operating Fund***

- CF-0022 Community Center Enhancements project may have ongoing impacts for the General Fund, such as staff time spent on routine maintenance. These expenditures would be reflected in the General Fund Government Buildings Department 01-4325 in the form of applicable salaries and benefits and necessary maintenance supplies.
- CF-0043 Town Hall Landscape and Access may also have impacts on the General Fund in the form of additional landscape supplies and maintenance costs and staff time to care for the enhanced landscape area. This would be reflected in the General Fund Park Maintenance Department 01-4320.
- CF-0046 Yountville Commons is a new property acquisition and will require additional staff time spent on routine building and grounds maintenance. This is reflected in the General Fund Government Buildings Department 01-4325.

## **Budget Insights**

- \$625,000 in General Fund revenue will be transferred into Capital Projects Fund 50 in Fiscal Year 2024/2025 to support proposed projects and for future grant cost-sharing needs.
- A summary of the Capital Improvement Program for Fiscal Years 2024/2025 & 2025/2026 and the Town's Five-Year Capital Improvement Program (CIP) can be found in the last section of the budget document or by [clicking on this link](#).
- Details of the Town's Five-Year CIP can be viewed by [clicking this link](#) to the Town's website Public Works Department page.



## Revenue & Transfers In

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	2,127	34,265	10,000	37,000	15,000	15,000
(3302) Investment Market Adjustment	-10,739	-5,898	0	0	0	0
(3409) Other State Revenues	382,891	14,010	535,000	0	102,600	0
(3799) Allocate Impact Fees	28,913	1	112,000	0	45,000	0
(3801) Refunds & Reimbursements	4,700	0	0	0	0	0
(3900) Interfund Transfer	500,000	1,100,000	550,000	12,050,000	625,000	425,000
(3929) Interfund Transfer - UVDS Franchise Fees	0	0	0	0	100,000	0
(3930) Interfund Transfer - Disability Access Fee SB 1186	1,997	1,973	1,500	1,500	1,900	1,900
<b>Total</b>	<b>909,889</b>	<b>1,144,350</b>	<b>1,208,500</b>	<b>12,088,500</b>	<b>889,500</b>	<b>441,900</b>

## Expenditures & Transfers Out

### Capital Projects Fund 50 Expenditure Budget

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Designated Contingency	\$0	\$0	\$10,000	\$5,000	\$10,000	\$10,000
Capital Improvements	\$23,100	\$23,957	\$160,000	\$25,000	\$0	\$0
Buildings & Structures	\$0	\$0	\$300,000	\$11,742,000	\$658,000	\$100,000
Infrastructure	\$382,816	\$139,430	\$1,696,600	\$851,099	\$900,540	\$248,000
Machinery & Equipment >\$10k	\$27,461	\$148,330	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$433,376</b>	<b>\$311,717</b>	<b>\$2,166,600</b>	<b>\$12,623,099</b>	<b>\$1,568,540</b>	<b>\$358,000</b>

## Capital Projects by Category

### Exp - Capital Fund 50 Project by Category (Summary)

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Civic Facilities Projects	\$0	\$148,330	\$225,000	\$11,607,305	\$718,000	\$100,000
Community Projects	\$105,726	\$148,157	\$544,100	\$420,560	\$215,040	\$134,000
Drainage and Flood Control Projects	\$0	\$5,248	\$20,500	\$10,000	\$21,500	\$23,000
Parks and Recreation Projects	\$177,778	\$0	\$830,000	\$443,234	\$170,000	\$0
Streets and Transportation Projects	\$149,872	\$9,981	\$537,000	\$137,000	\$434,000	\$91,000
Transfers and Other Expenditures	\$0	\$0	\$10,000	\$5,000	\$10,000	\$10,000
<b>TOTAL</b>	<b>\$433,376</b>	<b>\$311,716</b>	<b>\$2,166,600</b>	<b>\$12,623,099</b>	<b>\$1,568,540</b>	<b>\$358,000</b>

# Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Civic Facilities Projects</b>						
Community Center Enhancements	\$0	\$0	\$150,000	\$92,000	\$158,000	\$0
Generator Switch at Community Hall	\$0	\$148,330	\$0	\$0	\$0	\$0
Town Hall Landscaping & Access	\$0	\$0	\$75,000	\$15,305	\$60,000	\$0
Yountville Commons	\$0	\$0	\$0	\$11,500,000	\$500,000	\$100,000
<b>CIVIC FACILITIES PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$148,330</b>	<b>\$225,000</b>	<b>\$11,607,305</b>	<b>\$718,000</b>	<b>\$100,000</b>
<b>Community Projects</b>						
GIS Mapping Improvements	\$23,100	\$23,957	\$160,000	\$25,000	\$0	\$0
Forrester Park/Three Weirs Park ADA Improvements	\$23,525	\$9,800	\$115,000	\$100,000	\$0	\$0
EV Charging Stations	\$27,461	\$0	\$0	\$0	\$0	\$0
Installation of EV Charging stations and Fleet	\$0	\$0	\$147,100	\$132,960	\$67,040	\$0
LATA Broadband Development Feasibility Study	\$0	\$0	\$0	\$102,600	\$0	\$0
Energy Resiliency Plan	\$0	\$0	\$0	\$0	\$20,000	\$0
ADA Accessibility Improvements	\$31,640	\$0	\$0	\$0	\$0	\$0
ADA Accessibility Improvements	\$0	\$114,400	\$0	\$0	\$0	\$0
ADA Accessibility Improvements	\$0	\$0	\$122,000	\$60,000	\$0	\$0
ADA Accessibility Improvements	\$0	\$0	\$0	\$0	\$128,000	\$0
ADA Accessibility Improvements Program	\$0	\$0	\$0	\$0	\$0	\$134,000
<b>COMMUNITY PROJECTS TOTAL</b>	<b>\$105,726</b>	<b>\$148,157</b>	<b>\$544,100</b>	<b>\$420,560</b>	<b>\$215,040</b>	<b>\$134,000</b>
<b>Drainage and Flood Control Projects</b>						
Drainage and Stormwater Control	\$0	\$5,248	\$0	\$0	\$0	\$0
Town Wide Drainage and Erosion Program	\$0	\$0	\$20,500	\$10,000	\$0	\$0
Townwide Drainage and Erosion Control Program	\$0	\$0	\$0	\$0	\$21,500	\$0
Townwide Drainage and Erosion Program	\$0	\$0	\$0	\$0	\$0	\$23,000
<b>DRAINAGE AND FLOOD CONTROL PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$5,248</b>	<b>\$20,500</b>	<b>\$10,000</b>	<b>\$21,500</b>	<b>\$23,000</b>
<b>Parks and Recreation Projects</b>						
New Multi-Use Path from Oak Circle to Mission	\$37,897	\$0	\$0	\$0	\$0	\$0
Restroom Construction at Yountville Community Park	\$139,881	\$0	\$0	\$0	\$0	\$0
Pump House Rebuild Van De Leur	\$0	\$0	\$100,000	\$0	\$0	\$0
Vineyard Park Enhancement Project	\$0	\$0	\$450,000	\$50,000	\$150,000	\$0
Shade Structure at North Park	\$0	\$0	\$150,000	\$150,000	\$0	\$0
Replace Forrester Park Play Surface	\$0	\$0	\$0	\$0	\$10,000	\$0
Replace Tot Lot Play Surface	\$0	\$0	\$10,000	\$10,000	\$0	\$0
Replace Play Surface at Yountville Community Park	\$0	\$0	\$120,000	\$120,000	\$0	\$0
Big Belly Trash Cans	\$0	\$0	\$0	\$113,234	\$0	\$0
Veterans Park Bathroom Awning	\$0	\$0	\$0	\$0	\$10,000	\$0
<b>PARKS AND RECREATION PROJECTS TOTAL</b>	<b>\$177,778</b>	<b>\$0</b>	<b>\$830,000</b>	<b>\$443,234</b>	<b>\$170,000</b>	<b>\$0</b>
<b>Streets and Transportation Projects</b>						
Annual Street Maintenance and Paving Program	\$128,999	\$0	\$0	\$0	\$0	\$0
Surveys and Monuments	\$6,344	\$9,506	\$18,500	\$18,500	\$19,500	\$20,500
Washington Street South Parking Lot	\$0	\$0	\$300,000	\$100,000	\$300,000	\$0
Utility Undergrounding Engineering & Design	\$0	\$0	\$200,000	\$0	\$45,000	\$0
New Trail Path Church to Southern Loop	\$0	\$0	\$0	\$0	\$0	\$50,000
Mobility Plan	\$0	\$0	\$0	\$0	\$50,000	\$0
Traffic Calming Program	\$3,300	\$0	\$0	\$0	\$0	\$0
Traffic Calming Program	\$0	\$475	\$0	\$0	\$0	\$0
Traffic Calming Program	\$0	\$0	\$18,500	\$18,500	\$0	\$0
Traffic Calming Program	\$0	\$0	\$0	\$0	\$19,500	\$0
Traffic Calming Program	\$0	\$0	\$0	\$0	\$0	\$20,500
Street Light Replacement Program	\$11,229	\$0	\$0	\$0	\$0	\$0
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$149,872</b>	<b>\$9,981</b>	<b>\$537,000</b>	<b>\$137,000</b>	<b>\$434,000</b>	<b>\$91,000</b>
<b>Transfers and Other Expenditures</b>						
Designated Contingency	\$0	\$0	\$10,000	\$5,000	\$10,000	\$10,000
<b>TRANSFERS AND OTHER EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>TOTAL</b>	<b>\$433,376</b>	<b>\$311,716</b>	<b>\$2,166,600</b>	<b>\$12,623,099</b>	<b>\$1,568,540</b>	<b>\$358,000</b>

# Summary Fund Balance Activity

### Town of Yountville CAPITAL PROJECTS FUND SUMMARY Fund 50 - Department 6000

Fund 50	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 APPROVED	2025/2026 APPROVED
■ BEGINNING FUND BALANCE	\$ 518,774	\$ 995,287	\$ 1,575,132	\$ 1,827,921	\$ 1,293,322	\$ 614,282
Total Revenue & Financing Sources	\$ 378,979	\$ 42,377	\$ 545,000	\$ 37,000	\$ 117,600	\$ 15,000
Total Expenditures	\$ 433,376	\$ 311,716	\$ 2,166,600	\$ 12,623,099	\$ 1,568,540	\$ 358,000
Total Net Transfers In (Out)	\$ 530,910	\$ 1,101,973	\$ 663,500	\$ 12,051,500	\$ 771,900	\$ 426,900
■ ENDING FUND BALANCE	\$ 995,287	\$ 1,827,921	\$ 617,032	\$ 1,293,322	\$ 614,282	\$ 698,182
Net Change in Fund Balance	476,513	832,634	(958,100)	(534,599)	(679,040)	83,900
Funds Available for Capital Projects	\$ 995,287	\$ 1,827,921	\$ 869,821	\$ 1,293,322	\$ 614,282	\$ 698,182



# Facilities Repair & Replacement Fund

Capital Fund 81 Department 6000

## Department Overview

The Facilities Repair and Replacement Fund was established in Fiscal Year 2016/2017. The purpose of the fund is to allocate funding, develop, a strategic facility plan, and build a reserve fund to cover current and future facility repair and replacement needs.

A strategic facility plan is similar to a capital improvement program encompassing the Town's owned and/or leased buildings to determine and prioritize each facility's maintenance needs to ensure that Town Facilities are, and will be, properly maintained. A facilities replacement matrix is prepared to identify scope of work, cost estimates, and schedules for a list of maintenance/replacement projects for all of the T facilities. Capital facilities maintenance projects generally consist of system & component replacement and/or upgrades not just simply maintenance.

Examples of typical facilities maintenance projects for these funds could be replacement or upgrade of building roofing systems, solar/electrical systems, flooring components, HVAC system replacement or other similar projects. These projects will be programmed into the Five-Year CIP and approved by the Town Council as part of the annual budget process.

## Biennial Budget Goals and Objectives

- Complete the capital facilities maintenance projects as listed in the Capital Projects Detail below.
- Evaluate future Capital Improvement Projects intended to meet Town Council's goals and objectives.

## Budget Insights

- Fiscal Year 2024/2025 projects focus on Town Community Center Gym Maintenance and improvements.
- Fiscal Year 2025/2026 projects focus on Community Center Solar Panel Replacement and Community Center and Town Hall Asphalt Maintenance and Repair.

## Revenue & Transfers

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	3,006	23,597	7,500	25,000	10,000	10,000
(3900) Interfund Transfer	200,000	350,000	350,000	350,000	50,000	0
<b>Total</b>	<b>203,006</b>	<b>373,597</b>	<b>357,500</b>	<b>375,000</b>	<b>60,000</b>	<b>10,000</b>

## Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Buildings &amp; Structures</b>	<b>\$0</b>	<b>\$304,399</b>	<b>\$385,000</b>	<b>\$369,733</b>	<b>\$160,000</b>	<b>\$325,250</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$304,399</b>	<b>\$385,000</b>	<b>\$369,733</b>	<b>\$160,000</b>	<b>\$325,250</b>

# Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Civic Facilities Projects</b>						
(CF-0013) Resurface Community Center Gym Flooring	\$0	\$39,290	\$0	\$0	\$0	\$0
(CF-0024) Repair BBQ Area	\$0	\$0	\$45,000	\$0	\$0	\$0
(CF-0026) Replace Roofs on Bus Shelters	\$0	\$44,154	\$0	\$0	\$0	\$0
(CF-0029) Paint Town Hall Interior	\$0	\$42,546	\$0	\$0	\$0	\$0
(CF-0032) Exterior Painting of TH	\$0	\$0	\$55,000	\$55,000	\$0	\$0
(CF-0033) Community Center/Hall HVAC Analysis	\$0	\$0	\$100,000	\$100,000	\$0	\$0
(CF-0035) Replace Community Center/Hall & Post Office Gutters	\$0	\$0	\$50,000	\$50,000	\$0	\$0
(CF-0036) CC Geothermal Repairs	\$0	\$59,020	\$0	\$19,753	\$0	\$0
(CF-0037) Roof Repair Community Park Restroom	\$0	\$0	\$55,000	\$55,000	\$0	\$0
(CF-0038) Sheriff Office Interior Maintenance & Repairs	\$0	\$0	\$50,000	\$30,000	\$0	\$0
(CF-0040) CC CH Solar Panel Maintenance / replacement	\$0	\$0	\$0	\$0	\$0	\$170,000
(CF-0041) CC & TH Asphalt Repairs	\$0	\$0	\$0	\$0	\$0	\$150,000
(CF-0044) Bus Stop Replacement	\$0	\$0	\$0	\$29,980	\$0	\$0
(CF-0045) Replace Basketball Hoops Community Center	\$0	\$0	\$0	\$0	\$50,000	\$0
(CF-0047) Gym Floor Maintenance Coating	\$0	\$0	\$0	\$0	\$55,000	\$0
(CF-0048) Town Hall Annex Generator Connection	\$0	\$0	\$0	\$0	\$20,000	\$0
(CF-2025) Town Facilities Backflow Maintenance and Repair Program	\$0	\$0	\$0	\$0	\$35,000	\$0
(CF-2026) Town Facilities Backflow Maintenance and Repair Program	\$0	\$0	\$0	\$0	\$0	\$5,250
<b>CIVIC FACILITIES PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$185,010</b>	<b>\$355,000</b>	<b>\$339,733</b>	<b>\$160,000</b>	<b>\$325,250</b>
<b>Community Projects</b>						
(CP-0022) Community Center Tile & Drain Replacement	\$0	\$50,000	\$0	\$0	\$0	\$0
(CP-0023) Community Center Restrooms Refurbishment	\$0	\$9,419	\$0	\$0	\$0	\$0
(CP-0024) Community Center Restrooms Counter Replacement	\$0	\$0	\$30,000	\$30,000	\$0	\$0
(CP-0025) Community Hall Painting	\$0	\$59,970	\$0	\$0	\$0	\$0
<b>COMMUNITY PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$119,389</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$304,399</b>	<b>\$385,000</b>	<b>\$369,733</b>	<b>\$160,000</b>	<b>\$325,250</b>

## Summary of Fund Balance Activity

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

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 846,012	\$ 1,049,018	\$ 1,045,918	\$ 1,118,216	\$ 1,123,483	\$ 1,023,483
Total Revenue	\$ 3,006	\$ 23,597	\$ 7,500	\$ 25,000	\$ 10,000	\$ 10,000
Total Expenditures	\$ -	\$ 304,399	\$ 385,000	\$ 369,733	\$ 160,000	\$ 325,250
Total Net Transfers In (Out)	\$ 200,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 50,000	\$ -
■ ENDING FUND BALANCE	\$ 1,049,018	\$ 1,118,216	\$ 1,018,418	\$ 1,123,483	\$ 1,023,483	\$ 708,233
Net Change in Fund Balance	203,006	69,198	(27,500)	5,267	(100,000)	(315,250)

# Fleet, Tools, and Equipment Repair & Replacement Fund

Capital Fund 82 Department 6000

## Department Overview

A sound fleet, tools, and equipment replacement and repair plan will ensure that the Town's necessary vehicles and equipment are properly maintained and replaced in an appropriate time frame. This fund, established in Fiscal Year 2016/2017, receives a Town Council approved discretionary contribution from the General Fund when resources allow. A Fleet, Tools, and Equipment Repair and Replacement Matrix will identify cost estimates and replacement schedules for the Town's Fleet. Replacement and significant repair will be programmed into Five-Year CIP and approved by the Council as a part of the annual budgeting process.

## Biennial Budget Goals and Objectives

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

## Budget Highlights

- The Town is planning on replacing its dump truck and bucket truck in Fiscal Year 2024/2025.
- The Town is planning on replacing one of its Public Works trucks in Fiscal Year 2025/2026.

## Revenue & Transfers In

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
(3301) Interest Income	3,134	23,377	7,500	24,000	10,000	10,000
(3900) Interfund Transfer	0	200,000	200,000	200,000	100,000	0
Total	3,134	223,377	207,500	224,000	110,000	10,000

## Expenditures

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
Machinery & Equipment >\$10k	\$0	\$0	\$190,000	\$103,596	\$265,307	\$60,000
Interfund Transfer - General Fund	\$0	\$0	\$0	\$600,000	\$0	\$0
TOTAL	\$0	\$0	\$190,000	\$703,596	\$265,307	\$60,000

## Capital Projects Detail

	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Adopted	2025/2026 Adopted
<b>Community Projects</b>	\$0	\$0	\$0	\$38,500	\$168,405	\$0
<b>Parks and Recreation Projects</b>						
(PK-0028) Replace 2003 Chevrolet 2500HD	\$0	\$0	\$60,000	\$60,000	\$0	\$0
(PK-0029) Replace 2013 Chevrolet Silverado 1500	\$0	\$0	\$60,000	\$3,362	\$0	\$0
<b>PARKS AND RECREATION PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$63,362</b>	<b>\$0</b>	<b>\$0</b>
<b>Streets and Transportation Projects</b>						
(ST-0025) Replacement Municipal Operations Truck	\$0	\$0	\$70,000	\$1,734	\$0	\$0
(ST-0030) Replace Bucket Truck	\$0	\$0	\$0	\$0	\$96,902	\$0
(ST-0031) Replace 2013 Chevy Truck	\$0	\$0	\$0	\$0	\$0	\$60,000
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$1,734</b>	<b>\$96,902</b>	<b>\$60,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,000</b>	<b>\$103,596</b>	<b>\$265,307</b>	<b>\$60,000</b>

## Summary of Fund Balance Activity

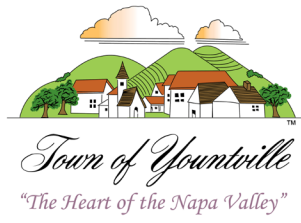
### Town of Yountville FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT Fund 82 - Department 6000

	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 BUDGET	2023/2024 ESTIMATED	2024/2025 ADOPTED	2025/2026 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,011,240	\$ 1,014,373	\$ 1,232,373	\$ 1,237,750	\$ 758,154	\$ 602,847
<b>Total Revenue</b>	<b>\$ 3,133</b>	<b>\$ 23,377</b>	<b>\$ 7,500</b>	<b>\$ 24,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ 103,596</b>	<b>\$ 265,307</b>	<b>\$ 60,000</b>
<b>Total Net Transfers In (Out)</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ (400,000)</b>	<b>\$ 100,000</b>	<b>\$ -</b>
■ ENDING FUND BALANCE	<b>\$ 1,014,373</b>	<b>\$ 1,237,750</b>	<b>\$ 1,249,873</b>	<b>\$ 758,154</b>	<b>\$ 602,847</b>	<b>\$ 552,847</b>
Net Change in Fund Balance	3,133	223,377	17,500	(479,596)	(155,307)	(50,000)

## Fleet Replacement Schedule

Vehicle	Replacement Date
2008 CHEVROLET KODIAK 4500 (Dump Truck)	2024/25
2013 CHEVROLET SILVERADO 2500	2024/25
2013 CHEVROLET 2500	2025/26
2008 CHEVROLET SILVERADO 1500	2025/26
2005 BACKHOE 310SG	2026/27
2016 Toyota Prius	2028/29
2018 Ford F250	2028/29
2015 CHEVROLET SILVERADO 1500	2028/29
2019 Ford F250	2029/30
2019 Ford F250	2029/30
2020 Riding Mower	2031/32
2023 Ford Lightning	2033/34
2024 Ford Lightning	2034/35





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# Capital Improvements Program

Fiscal Year 2024/2025

## Town of Yountville Capital Projects Summary Fiscal Year 2024/2025

### Civic Facilities:

#### **Capital Projects Fund (50)**

- CF-0022      Community Center Enhancements      \$158,000  
  
This project will have improvements to the BBQ area and shade structure installation.
- CF-0043      Town Hall Landscaping and Access      \$60,000  
  
This project involves installing a new crosswalk to allow easier access from Humboldt St to Town Hall. This will also include improvements to the landscaping fronting Town Hall to make it a more inviting place to rest.
- CF-0046      Yountville Commons      \$500,000  
  
The Town purchased the Yountville Elementary School from the NVSD. This project will be used for repairs and maintenance of the facilities.

#### **Facilities Repair and Replacement Fund (81)**

- CF-0045      Replace Basketball Hoops at Community Gym      \$50,000  
This project will review the mechanical issues of the existing system and provide a solution and possible replacement of the basketball hoops.
- CF-0047      Community Center Gym Floor Maintenance Coating      \$55,000  
As part of routine maintenance, the gym floor will require a seal coat every two years which is included in this current project.
- CF-0048      Town Hall Generator Annex      \$20,000  
This project will provide a connection to the generator for the annex building so that all of Town Hall Staff can continue working during power outages.
- CF-2025      Town Facilities Backflow Maintenance and Repair Program      \$35,000  
This is a yearly maintenance program to keep the Town facility backflows functioning correctly.

#### **Measure S Fund (71)**

- MS-0046      Yountville Commons (Measure S)      \$200,000  
These funds come from Measure S for the work to be done at the Yountville Commons.

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<b>Total Civic Facilities Projects</b>	<b>\$1,078,000</b>
----------------------------------------	--------------------

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

- |           |                                                                                                                                                                               |           |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ CP-0028 | Installation of EV Charging Stations and Fleet                                                                                                                                | \$67,040  |
|           | This project has been used to purchase 2 GEM vehicles and the remaining funds will be used to install a fast-charging station at the Wastewater Reclamation Facility.         |           |
| ▪ CP-0033 | Energy Resiliency Plan                                                                                                                                                        | \$20,000  |
|           | This project is to hire a consultant to investigate a micro grid.                                                                                                             |           |
| ▪ CP-2025 | ADA Accessibility Improvements Program                                                                                                                                        | \$128,000 |
|           | The Americans with Disabilities Act (ADA) Accessibility Improvements Program is the Town's program to improve accessibility at various Town owned and/or operated facilities. |           |

**Vehicle Replacement Fund (82)**

- |           |                                                                            |           |
|-----------|----------------------------------------------------------------------------|-----------|
| ▪ CP-0032 | Replacement Dump Truck                                                     | \$168,405 |
|           | The Dump truck is at the end of its service life and needs to be replaced. |           |

<b>Total Community Projects</b>	<b>\$383,445</b>
---------------------------------	------------------

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

- |           |                                                                                                                             |          |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|----------|
| ▪ DF-2025 | Town Wide Drainage and Erosion Control Program                                                                              | \$21,500 |
|           | This is an annual program that addresses minor flooding, nuisance flooding/ponding on streets, and similar drainage issues. |          |

**Measure A Fund (75)**

- |           |                                                                                                                                    |          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------|----------|
| ▪ DF-3025 | Hydroflush Weirs and Floodwall Operation Program                                                                                   | \$60,000 |
|           | This project is to clean out debris from the Finnell Weir to Beard Ditch so that water will flow properly during the rainy season. |          |

<b>Total Drainage &amp; Flood Control Projects</b>	<b>\$81,500</b>
----------------------------------------------------	-----------------

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

- |   |         |                                                                                                                                                                                              |           |
|---|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | PK-0032 | Vineyard Park Enchantment Project                                                                                                                                                            | \$150,000 |
|   |         | This project will include new: prefabricated restroom with a larger capacity, picnic benches/tables, bleachers to watch tennis/pickleball, water fountains, expanded paths, and landscaping. |           |
| ▪ | PK-0036 | Replace Forrester Park Play Surface                                                                                                                                                          | \$10,000  |
|   |         | The play surface is nearing the end of its service life and needs to be replaced before it becomes unsafe.                                                                                   |           |
| ▪ | PK-0039 | Veterans Park Bathroom Awning                                                                                                                                                                | \$10,000  |
|   |         | The sun heats up the metal on the restroom door handles and drinking fountain. The awning will make using the facilities more comfortable.                                                   |           |

<b>Total Parks and Recreation Projects</b>	<b>\$170,000</b>
--------------------------------------------	------------------

**Streets & Transportation Projects:****Capital Projects Fund (50)**

- |   |         |                                                                                                                                                                                                                                                                                             |           |
|---|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | ST-0004 | Surveys and Monuments Book                                                                                                                                                                                                                                                                  | \$19,500  |
|   |         | It is beneficial to the Town, residents, and businesses to maintain a current Surveys and Monuments Book. This requires the work of a licensed Surveyor. The Town requires survey for Town-owned projects as well. This program will provide the resources needed to conduct these surveys. |           |
| ▪ | ST-0027 | Washington Street South Parking Lot                                                                                                                                                                                                                                                         | \$300,000 |
|   |         | The open space at the south end of Veterans Memorial Park has been used for parking, material storage, and contractor staging. This project will pave and strip the area to increase the amount of parking.                                                                                 |           |
| ▪ | ST-0029 | Utility Underground Engineering and Design                                                                                                                                                                                                                                                  | \$45,000  |
|   |         | This project will focus on undergrounding our utilities on Mulberry St from Washington St to Heather St.                                                                                                                                                                                    |           |
| ▪ | ST-0035 | Mobility Plan                                                                                                                                                                                                                                                                               | \$50,000  |
|   |         | This will make a master plan for bicycle, pedestrian, golfcart, wheelchair, etc.                                                                                                                                                                                                            |           |
| ▪ | ST-4025 | Traffic Calming Program                                                                                                                                                                                                                                                                     | \$19,500  |
|   |         | This program addresses various traffic calming needs and issues throughout the Town. This program may be used in concert with other projects and programs.                                                                                                                                  |           |

**Vehicle Replacement Fund (82)**

- ST-0030 Replacement Bucket Truck \$96,902  

The preferred new version will be a smaller (and less expensive) truck that can meet the needs of the Muni Ops Manager without the larger more expensive type of equipment currently in use.

**Measure T Fund (25)**

- MT-3025 Annual Street Maintenance and Paving Program \$550,000  

The Annual Street Maintenance Program is the Town's primary program for paving and repair of public streets throughout the Town. This program is entirely funded using Measure T sales tax funds and no General Fund is used for the paving program.

**Gas Tax Fund (20)**

- GT-3025 Paving Projects – Plan, Specs, and Engineering \$90,000  

This program receives funds via Gas Taxes collected by the State. This program will be used along with the Annual Paving Program (MT-2025) to provide adequate funding for the Town's annual paving projects. No General Funds are used for this program.

**SB1 Fund (26)**

- SB-6025 Curb, Gutter, & Sidewalk Replacement \$68,000  

This program provides Sidewalk, Curb, and Gutter improvements and modifications throughout Town. This program uses SB1 funds for this work. No General Funds are used for this program.

**Total Streets & Transportation Projects \$1,238,902**

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

- WW-0011 Wastewater Reclamation Facilities Office Modernization Project \$1,960,000  

The office space modernization project for the wastewater building will include new ADA compliant spaces and restrooms (and locker rooms) which are required under current law. There will also be expansion of the original building to accommodate the equipment and staff.
- WW-0019 Clean Digester \$150,000  

This project will be two-fold; first, completely rebuilding the aging sludge heater and second, install improvements to the mixing system to make a more efficient process.
- WW-0027 Design Headworks Improvements \$50,000  

The project to update the Headworks will improve efficiency and productivity and help the plant continue to meet the operating conditions as required under our permits.

▪	WW-0028	Sludge Handling/Drying/Disposal Improvements	\$50,000
		Due to changes in regulations allowing the use of the disposal of the organic matter the Town will evaluate and improve our drying process.	
▪	WW-0034	Water Reclamation Facility Master Plan	\$400,000
		Best business practice is to ensure that the Basins are operating correctly and are not damaged or leaking. This will ensure that the Town is following both federal and state regulations.	
▪	WW-0038	Pond Site Fencing, Grading, and Drainage Improvements	\$60,000
		This project will help to prevent ponding, allowing the water to drain. The new fencing will help protect Town property such as the solar panels that are on the pond grounds.	
▪	WW-0039	Compliance Analyzers for SCADA System	\$45,000
		The compliance analyzers need to be replaced to keep the system functioning correctly.	
▪	WW-0042	Recycled Water Transmission Main Repair	\$1,724,000
		Recently there was a leak in our recycled water transmission line. This leak is underwater at the Napa River and must be repaired. This project will be difficult due to the location and the costs will be equally shared with the Veterans Home.	
▪	WW-0043	Flare System Installation	\$60,000
		The process in treating wastewater produces gases that must be dealt with. Flare systems are a vital part of keeping the digester in proper working order and providing a safe environment for the Town staff. The flare will safely dispose of hazardous gases produced by the plant.	
▪	WW-4025	Plant Equipment Replacement Program	\$90,000
		This program will continue building a fund balance for future projects.	
•	WW-6025	SCADA Control Maintenance	\$15,000
		The Town has invested in our SCADA system so that we can monitor and quickly solve issues far easier. The program will be used to maintain and fix routine issues.	
•	WW-7025	SCADA Improvements	\$45,000
		This program is for the upgrading and improving our SCADA system so that we stay within current regulations.	

**Wastewater Collection Capital Fund (64)**

- WW-2025 Inflow & Infiltration Reduction Program \$51,000  
The program will use prior video camera work as a critical portion of a system wide Inflow/Infiltration Study to reduce and eliminate inflow and infiltration. This will be accomplished by replacement and remediation of sewer mains, laterals and manholes as needed.
- WW-3025 Sewer Main Replacement and Repair Program \$97,500  
This program will continue building a fund balance for future projects.
- WW-5025 Pump Station Equipment Replacement Program \$90,000  
This program will continue building a fund balance for future projects.
- WW-8025 SCADA Control Maintenance Pump Station \$15,000  
This program will be used for the routine maintenance and repair required to keep the SCADA system running correctly.

**Total Wastewater & Water Reclamation Projects \$4,902,500**

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

- WA-0020 Water System Inter Tie Projects \$120,000  
This project will create tie ins at various locations throughout Town. This will help minimize the number of residents that will be impacted if there is an issue with the water main and needs to be shut off for repairs.
- WA-0023 Replacement Utility Truck \$100,000  
The current truck is at the end of its service life. The new truck will have 4-wheel drive to be able to access hard to reach areas.
- WA-0026 Active Chlorine Monitoring Equipment at Well \$25,000  
Active chlorine monitoring equipment will allow the Town to use the well in more situations.
- WA-0027 Lateral Lead Testing and Assessment \$250,000  
Due to new regulations the Town is now required to test the private laterals and homes for lead.



▪	WA-0028	Chlorine Residual Monitoring PRV's Finnell and Town Hall	\$50,000
		This monitoring will allow the Town to check the chlorine levels to ensure the water is safe to drink.	
▪	WA-2025	Water Meter Replacements	\$33,500
		This program is to replace the Water Utility system's 826 water meters. Water meters have a 5-8 year life span. This program will provide a replacement fund and at the appropriate time replace those meters that are older and possibly providing inaccurate readings and incorrect billing.	
▪	WA-3025	Main and Service Lateral Replacement Program	\$45,000
		This program is for the design of the replacement and repair of the domestic water lines.	
▪	WA-4025	Hydrant & Main Flushing with No-Des	\$60,000
		It is considered a best management practice to flush water out of water mains to remove silt and other impurities Best Management Practices call for periodic flushing to remove these impurities from the system. No-Des allows this to be done without wasting water.	
▪	WA-5025	Hydrant Repair and Replacement	\$35,000
		Fire Hydrant repair and replacement is considered a Best Management Practice for a well-maintained water distribution system.	
▪	WA-6025	SCADA Maintenance	\$15,000
		This program will be used for the routine maintenance and repair required to keep the SCADA system running correctly.	

<b>Total Water Distribution Projects</b>	<b>\$733,500</b>
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<b>Contingency</b>	<b>\$10,000</b>
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<b>Total 2024/2025 Capital Projects</b>	<b>\$8,597,847</b>
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# Capital Improvements Program

Fiscal Year 2025/2026

## *Town of Yountville Capital Projects Summary Fiscal Year 2025/2026*

### Civic Facilities:

#### **Capital Projects Fund (50)**

- CF-0046 Yountville Commons \$100,000

The Town purchased the Yountville Elementary School from the NVSD. This project will be used for repairs and maintenance of the facilities.

#### **Facilities Repair and Replacement Fund (81)**

- CF-0040 Community Center/Hall Solar Panel Maintenance \$170,000

The Town owns and operates the solar panels on the roof of the Community Center and Community Hall. This maintenance will ensure that the panels operate at capacity.

- CF-0041 Community Center and Town Hall Asphalt Repairs \$150,000

Routine maintenance and repair help to increase the life span of our parking lots.

- CF-2026 Town Facilities Backflow Maintenance and Repair Program \$5,250

This is a yearly maintenance program to keep the Town facility backflows functioning correctly.

#### **Measure S Fund (71)**

- MS-0046 Yountville Commons (Measure S) \$200,000

These funds come from Measure S for the work to be done at the Yountville Commons.

**Total Civic Facilities Projects \$625,250**

### Community Projects:

#### **Capital Projects Fund (50)**

- CP-2026 ADA Accessibility Improvements Program \$134,000

The Americans with Disabilities Act (ADA) Accessibility Improvements Program is the Town's program to improve accessibility at various Town owned and/or operated facilities.

**Total Community Projects \$134,000**

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

- DF-2026 Town Wide Drainage and Erosion Control Program \$23,000  

This is an annual program that addresses minor flooding, nuisance flooding/ponding on streets, and similar drainage issues.

**Measure A Fund (75)**

- DF-3026 Hydroflush Weirs and Floodwall Operation Program \$60,000  

This project is to clean out debris from the Finnell Weir to Beard Ditch so that water will flow properly during the rainy season.

**Total Drainage & Flood Control Projects \$83,000**

**Streets & Transportation Projects:****Capital Projects Fund (50)**

- ST-0004 Surveys and Monuments Book \$20,500  

It is beneficial to the Town, residents, and businesses to maintain a current Surveys and Monuments Book. This requires the work of a licensed Surveyor. The Town requires survey for Town-own projects as well. This program will provide the resources needed to conduct these surveys.
- ST-0034 New Path Southern Loop Design \$50,000  

This project will connect Veterans Memorial Park path system to the Town wide paths.
- ST-4026 Traffic Calming Program \$20,500  

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

**Vehicle Replacement Fund (82)**

- ST-0031 Replace 2013 Pickup Truck \$60,000  

The current vehicle has reached the end of its expected service life and needs to be replaced.

**Measure T Fund (25)**

- MT-3026 Annual Street Maintenance and Paving Program \$560,000  

The Annual Street Maintenance Program is the Town's primary program for paving and repair of public streets throughout the Town.

**Gas Tax Fund (20)**

- GT-3026 Paving Projects – Plan, Specs, and Engineering \$93,000  

This program receives funds via Gas Taxes collected by the State. This program will be used along with the Annual Paving Program (MT-2026) to provide adequate funding for the Town's annual paving projects. No General Funds are used for this program.

**SB1 Fund (26)**

- SB-6026 Curb, Gutter, & Sidewalk Replacement \$69,000  

This program provides Sidewalk, Curb, and Gutter improvements and modifications throughout Town. This program uses SB1 funds for this work. No General Funds are used for this program.

**Total Streets & Transportation Projects \$873,000**

## Wastewater & Water Reclamation Projects:

### Wastewater Treatment Capital Recovery Fund (63)

- |   |         |                                                                                                                                                                          |           |
|---|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | WW-0024 | Assess & Replace Trickling Filter Media                                                                                                                                  | \$30,000  |
|   |         | The current filter media was installed nearly fifty years ago before plastics used ultraviolet (UV) inhibitors and is approaching the end of its life cycle.             |           |
| ▪ | WW-0027 | Design Headworks Improvements                                                                                                                                            | \$150,000 |
|   |         | The project to update the Headworks will improve efficiency and productivity and help the plant continue to meet the operating conditions as required under our permits. |           |
| ▪ | WW-0028 | Sludge Handling/Drying/Disposal Improvements                                                                                                                             | \$200,000 |
|   |         | Due to changes in regulations allowing the use of the disposal of the organic matter the Town will evaluate and improve our drying process.                              |           |
| ▪ | WW-0031 | Paint Wastewater Facilities, Structures, and Equipment                                                                                                                   | \$175,000 |
|   |         | This is part of the preventive maintenance to preserve and extend the service life of the Town infrastructure.                                                           |           |
| ▪ | WW-4026 | Plant Equipment Replacement Program                                                                                                                                      | \$94,500  |
|   |         | This program will continue building a fund balance for future projects.                                                                                                  |           |
| • | WW-6026 | SCADA Controls                                                                                                                                                           | \$30,000  |
|   |         | The Town has invested on our SCADA system so that we can monitor and quickly solve issues far easier. The program will be used to maintain and fix routine issues.       |           |
| • | WW-7026 | SCADA Improvements                                                                                                                                                       | \$45,000  |
|   |         | This program is for the upgrading and improving our SCADA system so that we stay within current regulations.                                                             |           |

### Wastewater Collection Capital Fund (64)

- |   |         |                                                                                                                                                                                                                                                                          |           |
|---|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | WW-2026 | Inflow & Infiltration Reduction Program                                                                                                                                                                                                                                  | \$57,000  |
|   |         | The program will use prior video camera work as a critical portion of a system wide Inflow/Infiltration Study to reduce and eliminate inflow and infiltration. This will be accomplished by replacement and remediation of sewer mains, laterals and manholes as needed. |           |
| ▪ | WW-3026 | Sewer Main Replacement and Repair Program                                                                                                                                                                                                                                | \$102,500 |
|   |         | This program will continue building a fund balance for future projects.                                                                                                                                                                                                  |           |
| ▪ | WW-5026 | Town Pump Station Equipment Replacement Program                                                                                                                                                                                                                          | \$94,500  |
|   |         | This program will continue building a fund balance for future projects.                                                                                                                                                                                                  |           |
| ▪ | WW-8026 | SCADA Control Maintenance Pump Station                                                                                                                                                                                                                                   | \$15,000  |
|   |         | This program will be used for the routine maintenance and repair required to keep the SCADA system running correctly.                                                                                                                                                    |           |

<b>Total Wastewater &amp; Water Reclamation Projects</b>	<b>\$993,500</b>
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**Water Distribution Projects:****Water Utility Capital Improvements Fund (60)**

- |   |         |                                                                                                                                                                                                                                                                                                |           |
|---|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ▪ | WA-0019 | 1MG Water Tank, Water Main, Design                                                                                                                                                                                                                                                             | \$250,000 |
|   |         | This project will include a 1 million gallon water tank with the corresponding needed changes to the water mains. This will help prevent any possible low water pressure and mitigate interruptions to our water service.                                                                      |           |
| ▪ | WA-0024 | Well Filter Media                                                                                                                                                                                                                                                                              | \$50,000  |
|   |         | The well filter media has not been replaced since the construction of the well. It is at the end of the service life and needs to be replaced.                                                                                                                                                 |           |
| ▪ | WA-0029 | Chemical Storage Tank for Well 500GAL                                                                                                                                                                                                                                                          | \$50,000  |
|   |         | Due to the increase use of the municipal well it is important to have the chemicals needed to treat the potable water on site.                                                                                                                                                                 |           |
| ▪ | WA-2026 | Water Meter Replacements                                                                                                                                                                                                                                                                       | \$35,500  |
|   |         | This program is to replace the Water Utility system's 826 water meters. Water meters have a 5-8 year life span. This program will provide a replacement fund and at the appropriate time replace those meters that are older and possibly providing inaccurate readings and incorrect billing. |           |
| ▪ | WA-3026 | Main and Service Lateral Replacement Program                                                                                                                                                                                                                                                   | \$250,000 |
|   |         | This program is for the replacement and repair of the domestic water lines.                                                                                                                                                                                                                    |           |
| ▪ | WA-5026 | Hydrant Repair and Replacement                                                                                                                                                                                                                                                                 | \$38,500  |
|   |         | Fire Hydrant repair and replacement is considered a Best Management Practice for a well-maintained water distribution system.                                                                                                                                                                  |           |
| ▪ | WA-6026 | SCADA Maintenance                                                                                                                                                                                                                                                                              | \$15,000  |
|   |         | This program will be used for the routine maintenance and repair required to keep the SCADA system running correctly.                                                                                                                                                                          |           |

<b><u>Total Water Distribution Projects</u></b>	<b><u>\$689,000</u></b>
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<b><u>Contingency</u></b>	<b><u>\$10,000</u></b>
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<b>Total 2025/2026 Capital Projects</b>	<b>\$3,407,750</b>
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# Capital Improvements Program

## Capital Project 5-Year Plan

### Town of Yountville 5-Year CIP

#### TOWN OF YOUNTVILLE 5 YEAR CIP

#### Civic Facilities (CF) CAPITAL IMPROVEMENTS PROGRAM

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

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

Annual allocations based on initial costs projects, equipment, and facilities are made to the respective replacement funds.

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
CF-0022	Community Center Enhancements	\$158,000	\$0	\$0	\$0	\$0	\$158,000
CF-0040*	Community Center/Hall Solar Panel Maintenance	\$0	\$170,000	\$0	\$0	\$0	\$170,000
CF-0041*	Community Center and Town Hall Asphalt Repairs	\$0	\$150,000	\$150,000	\$0	\$0	\$300,000
CF-0042*	Post office and Sheriffs Vinyl Tile Replacement	\$0	\$0	\$0	\$75,000	\$0	\$75,000
CF-0043	Town Hall Landscaping and Access	\$60,000	\$0	\$0	\$0	\$0	\$60,000

CF-0045*	Replace Basketball Hoops at Community Gym	\$50,000	\$0	\$0	\$0	\$0	\$50,000
CF-0046	Yountville Commons	\$500,000	\$100,000	\$0	\$0	\$0	\$600,000
MS-0046**	Yountville Commons (Measure S)	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000
CF-0047*	Community Center Gym Floor Maintenance Coating	\$55,000	\$0	\$0	\$55,000	\$0	\$110,000
CF-0048*	Town Hall Generator Annex	\$20,000	\$0	\$0	\$0	\$0	\$20,000
CF-2025*	Town Facilities Backflow Maintenance and Repair	\$35,000	\$5,250	\$5,513	\$5,788	\$6,078	\$57,628
<b>Civic Facilities Totals</b>		<b>\$1,078,000</b>	<b>\$625,250</b>	<b>\$155,513</b>	<b>\$135,788</b>	<b>\$6,078</b>	<b>\$2,000,628</b>

\*Use Funds from Fund 81

\*\*Use Funds from Measure S

#### Community Projects (CP) CAPITAL IMPROVEMENTS PROGRAM

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

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

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
CP-0028	Installation of EV Charging Stations and Fleet	\$67,040	\$0	\$0	\$0	\$0	\$67,040
CP-0031*	Replace 2005 Backhoe	\$0	\$0	\$250,000	\$0	\$0	\$250,000
CP-0032*	Replacement Dump Truck	\$168,405	\$0	\$0	\$0	\$0	\$168,405
CP-0033	Energy Resiliency Plan	\$20,000	\$0	\$0	\$0	\$0	\$20,000
CP-2025	ADA Accessibility Improvements Program	\$128,000	\$134,000	\$141,000	\$148,000	\$155,500	\$706,500
<b>Community Projects Total</b>		<b>\$383,445</b>	<b>\$134,000</b>	<b>\$391,000</b>	<b>\$148,000</b>	<b>\$155,500</b>	<b>\$1,211,945</b>

\*Use Funds from Fund 82



### Drainage and Flood Control (DF) CAPITAL IMPROVEMENTS PROGRAM

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

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

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
DF-2025	Town Wide Drainage and Erosion Control Program	\$21,500	\$23,000	\$23,500	\$24,675	\$0	\$92,675
DF-3025*	Hydroflush Weirs and Floodwall Operation-Program	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
<b>Drainage &amp; Flood Control Totals</b>		<b>\$81,500</b>	<b>\$83,000</b>	<b>\$83,500</b>	<b>\$84,675</b>	<b>\$60,000</b>	<b>\$392,675</b>

\*Funds from Measure A

### Parks and Recreation (PK) CAPITAL IMPROVEMENTS PROGRAM

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

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

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

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

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
PK-0032	Vineyard Park Enhancement Project	\$150,000	\$0	\$0	\$0	\$0	\$150,000
PK-0030	Pump House Rebuild Van De Leur	\$0	\$0	\$0	\$150,000	\$0	\$150,000
PK-0034	Repair Bocce Court	\$0	\$0	\$0	\$0	\$200,000	\$200,000
PK-0036	Replace Forrester Park Play Surface	\$10,000	\$0	\$0	\$0	\$0	\$10,000
PK-0038*	Replace Park Maintenance Vehicle	\$0	\$0	\$0	\$0	\$60,000	\$60,000
PK-0039	Veterans Park Bathroom Awning	\$10,000	\$0	\$0	\$0	\$0	\$10,000
<b>Parks &amp; Recreation Total</b>		<b>\$170,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$260,000</b>	<b>\$580,000</b>

\*Funds from Fund 82

### Streets and Transportation (ST) CAPITAL IMPROVEMENTS PROGRAM

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

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

Annual Street Maintenance and Paving Program (MT-3022 and GT-3022) includes all the various streets to be resurfaced that were previously shown as individual products.

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

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

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
ST-0004	Surveys and Monument Program	\$19,500	\$20,500	\$21,500	\$22,500	\$0	\$84,000
ST-0026*****	Replace Path - Mission St South to Walking Bridge	\$0	\$0	\$100,000	\$0	\$0	\$100,000
ST-0027	Washington Street South Parking Lot	\$300,000	\$0	\$0	\$0	\$0	\$300,000
ST-0029	Utility Underground Engineering & Design	\$45,000	\$0	\$0	\$0	\$0	\$45,000
ST-0030*	Replacement Bucket Truck	\$96,902	\$0	\$0	\$0	\$0	\$96,902
ST-0031*	Replace 2013 Chevy	\$0	\$60,000	\$0	\$0	\$0	\$60,000
ST-0033*****	Replace Path at Arroyo Grande with Concrete	\$0	\$0	\$0	\$100,000	\$0	\$100,000
ST-0034	New Trail Path Church to Southern loop	\$0	\$50,000	\$150,000	\$0	\$0	\$200,000

ST-0035	Mobility Plan	\$50,000	\$0	\$0	\$0	\$0	\$50,000
MT-3025**	Annual Street Maintenance and Paving Program	\$550,000	\$560,000	\$570,000	\$590,000	\$600,000	\$2,870,000
GT-3025***	Paving Projects - Plan, Specs, and Engineering	\$90,000	\$93,000	\$96,000	\$70,000	\$73,500	\$422,500
ST-4025	Traffic Calming Program	\$19,500	\$20,500	\$21,500	\$22,500	\$23,700	\$107,700
SB-6025****	Curb, Gutter, & Sidewalk Replacement	\$68,000	\$69,000	\$70,000	\$71,000	\$75,000	\$353,000
<b>Street &amp; Transportation Totals</b>		<b>\$1,238,902</b>	<b>\$873,000</b>	<b>\$1,029,000</b>	<b>\$876,000</b>	<b>\$772,200</b>	<b>\$4,789,102</b>

\*Funds from Fund 82

\*\*MT: Funds come from Measure T Fund 25

\*\*\*GT: Funds come from Gas Tax Fund 20

\*\*\*\*SB: Funds come from SB1 Fund 26

\*\*\*\*\*MTE: Funds come from Measure T Equivalent Fund 27 (6.67% Fund)

### Wastewater and Water Reclamation (WW) UTILITY ENTERPRISE FUND

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

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

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

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
WW-0011*	Wastewater Reclamation Facilities Office Modernization Project	\$1,960,000	\$0	\$0	\$0	\$0	\$1,960,000
							\$150,000
WW-0019*	Clean Digester	\$150,000	\$0	\$0	\$0	\$0	\$530,000
WW-0024*	Assess & Replace Trickling Filter Media	\$0	\$30,000	\$500,000	\$0	\$0	\$200,000
WW-0027*	Design Headworks Improvements	\$50,000	\$150,000	\$0	\$0	\$0	
							\$250,000
WW-0028*	Sludge Handling/Drying/Disposal Improvements	\$50,000	\$200,000	\$0	\$0	\$0	\$100,000
WW-0030*	Second Fuzzy Filter Installation	\$0	\$0	\$0	\$100,000	\$0	\$175,000
							\$175,000
WW-0031*	Paint Wastewater Facilities, Structures, and Equipment	\$0	\$175,000	\$0	\$0	\$0	\$400,000
							\$400,000
WW-0034*	WRF Component Assessment and Repair Plan	\$400,000	\$0	\$0	\$0	\$0	\$60,000
							\$60,000
WW-0038*	Pond Site Fencing, Grading, and Drainage Improvements	\$60,000	\$0	\$0	\$0	\$0	
							\$45,000
WW-0039*	Compliance Analyzers and flow meters for SCADA System	\$45,000	\$0	\$0	\$0	\$0	\$1,724,000
							\$1,724,000
WW-0042*	Recycled Water Transmission Main Repair	\$1,724,000	\$0	\$0	\$0	\$0	\$60,000
WW-0043*	Flare System Installation	\$60,000	\$0	\$0	\$0	\$0	\$50,000
WW-0045	Chemical Tanks at WRF	\$0	\$0	\$0	\$50,000	\$0	\$350,000
WW-0046	Pump Station 6" to 8" pipe manifold and meter	\$0	\$0	\$0	\$0	\$350,000	\$30,000
WW-0047*	New Pump and suction in excess pond	\$0	\$0	\$0	\$30,000	\$0	\$310,000
WW-2025	Inflow and Infiltration Reduction Program	\$51,000	\$57,000	\$63,000	\$66,000	\$73,000	\$523,900
WW-3025	Sewer Main Replacement and Repair Program	\$97,500	\$102,500	\$102,500	\$108,000	\$113,400	\$484,000
WW-4025*	Plant Equipment Replacement Program	\$90,000	\$94,500	\$94,500	\$100,000	\$105,000	
							\$484,000
WW-5025	Town Pump Station Equipment Replacement Program	\$90,000	\$94,500	\$94,500	\$100,000	\$105,000	\$90,700
WW-6025*	SCADA Control Maint.	\$15,000	\$30,000	\$15,000	\$15,000	\$15,700	\$225,000
WW-7025*	SCADA Imp	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$75,000
							\$75,000
WW-8025	SCADA Control Maint. Pump Station	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
<b>Wastewater / Water Reclamation Totals</b>		<b>\$4,902,500</b>	<b>\$993,500</b>	<b>\$929,500</b>	<b>\$629,000</b>	<b>\$822,100</b>	<b>\$8,276,600</b>

\*Fifty percent cost share with the Veterans Home



**Water Distribution (WA)  
UTILITY ENTERPRISE FUND**

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

Water Main Replacement Program (WA-3022): This is the Town's annual program for replacing its water mains throughout Town. Water main replacement is based on a 50 year useful life cycle of the mains.

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

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

Funding is primarily through water user rate fees and limited development impact fees.

Project / Program #	Project Name	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
WA-0019	1MG Water Tank, Water Main, Design, and Construction	\$0	\$250,000	\$4,800,000	\$0	\$0	\$5,050,000
WA-0020	Water System Inter Tie Projects	\$120,000	\$0	\$0	\$0	\$0	\$120,000
WA-0022	Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville XRd	\$0	\$0	\$0	\$0	\$15,000	\$15,000
WA-0023	Replacement Utility Truck	\$100,000	\$0	\$0	\$0	\$0	\$100,000
WA-0024	Well Filter Media	\$0	\$50,000	\$0	\$0	\$0	\$50,000
WA-0026	Active Chlorine Monitoring Equipment at Well	\$25,000	\$0	\$0	\$0	\$0	\$25,000
WA-0027	Lateral Lead Testing and Assessment	\$250,000	\$0	\$0	\$0	\$0	\$250,000
WA-0028	Chlorine Residual Monitoring PRV's at Finnell and TH	\$50,000	\$0	\$0	\$0	\$0	\$50,000
WA-0029	Chem storage tank for Well 500GAL	\$0	\$50,000	\$0	\$0	\$0	\$50,000
WA-2025	Water Meter Replacement Program	\$33,500	\$35,500	\$37,500	\$39,500	\$41,500	\$187,500
WA-3025*	Main and Service Lateral Replacement Program	\$45,000	\$250,000	\$0	\$0	\$0	\$295,000
WA-4025	Hydrant & Main Flushing with No-Des	\$60,000	\$0	\$0	\$0	\$60,000	\$120,000
WA-5025	Hydrant Repair and Replacement	\$35,000	\$38,500	\$0	\$40,500	\$0	\$114,000
WA-6025	SCADA Maint	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Water Distribution Totals</b>		<b>\$733,500</b>	<b>\$689,000</b>	<b>\$4,852,500</b>	<b>\$95,000</b>	<b>\$131,500</b>	<b>\$6,501,500</b>

\* The first 3 years were deferred

Fund	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
<b>CONTINGENCY FUND*</b>	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>CAPITAL FUND</b>	\$1,558,540	\$348,000	\$457,500	\$467,675	\$379,200	\$3,210,915
<b>FACILITIES REPAIR &amp; REPLACEMENT</b>	\$160,000	\$325,250	\$155,513	\$135,788	\$6,078	\$782,628
<b>FLEET, TOOLS &amp; EQUIPMENT REPLACEMENT</b>	\$265,307	\$60,000	\$250,000	\$0	\$60,000	\$635,307
<b>MEASURE A</b>	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
<b>MEASURE S</b>	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000
<b>MEASURE T</b>	\$550,000	\$560,000	\$570,000	\$590,000	\$600,000	\$2,870,000
<b>SB1</b>	\$68,000	\$69,000	\$70,000	\$71,000	\$75,000	\$353,000
<b>GAS TAX</b>	\$90,000	\$93,000	\$96,000	\$70,000	\$73,500	\$422,500
<b>WATER CAPITAL</b>	\$733,500	\$689,000	\$4,852,500	\$95,000	\$131,500	\$6,501,500
<b>WASTEWATER COLLECTION</b>	\$253,500	\$269,000	\$275,000	\$339,000	\$656,400	\$1,792,900
<b>WASTEWATER TREATMENT AND RECLAMATION</b>	\$4,649,000	\$724,500	\$654,500	\$290,000	\$165,700	\$6,483,700
<b>Total*</b>	<b>\$8,597,847</b>	<b>\$3,407,750</b>	<b>\$7,451,013</b>	<b>\$2,128,463</b>	<b>\$2,217,378</b>	<b>\$23,802,450</b>

\*The TOTAL has \$10,000 added to the sum for the contingency funds

# Glossary of Budget Terms

*The following is a list of terms that are used within the budget document and a brief description of their meaning.*

**Account:** A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

**Accounting System:** The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

**Adopted Budget:** The Town Council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting Council budget resolution.

**Annual Comprehensive Financial Report:** An annual government financial statement that provides a thorough and detailed presentation of the government financial condition.

**Appropriation:** Money set aside by the Town Council for a specific purpose. Provides designated spending authority to the Town Manager to approve or oversee approval of the appropriated expenditures.

**Audit:** An annual examination and evaluation of the Town's accounting system performed by an independent Certified Public Accountant (CPA) to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Town's internal controls as well as recommending improvements to the Town's financial management practices.

**Balanced Budget:** When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

**Basis of Accounting & Budgeting:** A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized and reported in the financial statements. The three basis of accounting for governmental agencies are (1) Cash Basis – when cash is received; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. The Town of Yountville uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

**Budget & Fiscal Policies:** General and specific guidelines adopted by the Town Council that govern budget preparation and fiscal administration.

**Capital Improvement Program:** A rolling multiple-year program for maintaining or replacing existing public facilities and assets and for building or acquiring new ones. The Town of Yountville follows a five-year schedule and the annual budget incorporates the current year of the five-year CIP.

**Certificate of Participation:** Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

**Charges for Service:** Revenues collected as reimbursement for services provided to the public.

**Consumer Price Index (CPI):** A measure of inflation of the price of consumer goods and services.

**Debt Service:** The payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

**Deficit:** An excess of expenditures or expenses over revenues or resources during an accounting period.

**Department:** An organizational unit of the Town government responsible for carrying out specific functions. In the Town's structure, certain "departments" are actually divisions of a multipurpose department.

**Encumbrances:** Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

**Expenditure:** The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

**Fiscal Year:** A 12-month period to which the annual budget applies and financial transactions are recorded. The Town of Yountville's fiscal year begins July 1 and ends June 30.

**Full-Time Equivalent (FTE):** The amount of time a position has been budgeted reflecting the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts in which the Town records financial transactions relating to revenues, expenditures, assets, and liabilities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives. The fund types used by the Town of Yountville are governmental funds (General, Capital Projects, and Special Revenue), Enterprise Funds F (Water Utility and Wastewater Utility) and a Custodial Fund. Note: See Fund Descriptions for a more detailed description of the Town's funds.

**Fund Balance:** The excess of a fund's assets over its liabilities.

**GANN Appropriations Limit:** Article X111 of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

**General Fund:** The primary operating fund of the Town. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund and may be utilized for any legitimate governmental purpose.

**Generally Accepted Accounting Principles (GAAP):** Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

**Governmental Accounting Standards Board (GASB):** Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Interfund Transfer:** Money transferred from one fund to another to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

**Measure A:** An ordinance of the Napa County Flood Protection and Watershed Improvement Authority that imposes a 0.5% Napa County Flood Protection Transactions (Sales) and Use Tax.

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

**Municipal Code:** The document that codifies the Town Council approved ordinances currently in effect. The Code defines Town policy with respect to all areas of municipal jurisdictions and administration.

**Ordinance:** A formal legislative enactment by the Town Council. It has the full force and effect of law within Town boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the Town's Municipal Code.

**Other Post-Employment Benefits (OPEB):** Post-employment benefits other than pension benefits. The Town's OPEB includes post-employment healthcare benefits for employees that meet the vesting requirements.

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

**PERS Unfunded Actuarially Accrued Liability (UAAL):** The Town's unfunded liability for retirement costs. The unfunded liability is the difference between the accrued liability and the value of the assets in the plan.

**Reserve:** An account which the Town uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

**Resolution:** A special order of the Town Council which has a lower legal standing than an ordinance.

**Revenues:** Income received by the Town during the fiscal year. Some examples of revenue include taxes, fees, charges for services, and grants.

**Special Revenue Funds:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Tourism Improvement District (TID):** A benefit assessment district created by the County of Napa which includes all incorporated jurisdictions including the Town of Yountville and unincorporated county. The Napa Valley Tourism Improvement District (NVTID) levies a self-assessment of 2% of gross revenues on short term (less than 30 days) room rental revenue on lodging businesses.

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

# Fund Descriptions

The Town of Yountville's accounting system is organized and operated on the basis of funds. A fund is an accounting entity with a self-balancing set of accounts that records cash and other financial resources, liabilities, and residual equities (or fund balances and changes therein). Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary, and fiduciary.

- Governmental funds include activities usually associated with a typical state or local government's operation (i.e. public safety, general governmental activities).
- Proprietary funds are used in governments to account for activities that are operated primarily through user fees, similar to the private sector (i.e. utilities).
- Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs.

## **GOVERNMENTAL FUNDS**

*Includes activities usually associated with the governmental entities' operation (police, fire, and general governmental functions). The Town's governmental funds use modified accrual accounting for both financial reporting and budgeting purposes.*

### **General Fund 01:**

The General Fund is the chief operating fund of the Town. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, finance, engineering, public works maintenance, and public safety.

The Town has opted to charge back allocated costs using the General Fund, rather than establishing separate internal service funds. This methodology is used to budget and allocate costs for goods and services provided Town-wide. The Town has four departments/funds where costs are budgeted and allocated:

**1. Information Technology and Telecommunication Department 01-1011:** This is a department used to budget and account for the costs for the Town's computer system, workstations, laptops, software, printers, copiers, and telephone communications. Costs are allocated based on number of devices supported for each operating department.

**2. Risk Management Department 01-1103:** This department budgets and accounts for the cost of Town's Risk Management program including liability, property, errors & omissions, employment practices, workers compensation, safety and loss prevention, and safety training utilized by all Town departments. Employee related costs are allocated on the same basis as salaries & benefits. Property insurance is allocated based on book value of capital assets for General, Water, and Wastewater operating funds.

**3. OPEB – Other Post-Employment Benefits Reserve Fund 02:** Costs are allocated based on a percentage of full-time salaries. Funds are accounted for in a General Fund sub-fund (02) and are used to pay current retiree health benefits and make payments to prefund the Town's OPEB liability by making payments to an IRS approved OPEB Trust Fund, which is not included in the budget. The OPEB trust fund is accounted for in the Town's Comprehensive Annual financial Report as a Custodial Fund.

**4. PERS Unfunded Actuarially Accrued Liability Reserve Fund 03:** This fund was created to establish a method for planning for and setting aside funds to pay the Town's unfunded liability for retirement costs. The unfunded liability is the difference between the accrued liability and the value of the assets in the plan.

**Emergency Reserve Fund 04:** This fund was created to establish a minimum emergency reserve fund. Use of this fund would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020. Current minimum is 20% of General Fund expenditures. Prior to the creation of this fund, the reserve was shown as an allocation of total Fund Balance in the General Fund.

**Unanticipated Tourism Revenue Deficits Reserve Fund 05:**

This fund was created to establish a minimum revenue stabilization reserve fund. Funds are set aside to ensure the Town could respond to an unexpected drop in tourism-based revenue. Current minimum is 25% of Transient Occupancy Tax revenue. Prior to the creation of this fund, the reserve was shown as an allocation of total Fund Balance in the General Fund.

**Utility Enterprise Capital Projects Restricted Fund 06:**

This fund was created to establish a General Fund supported reserve to be utilized for funding utility capital projects and repayment of utility capital project related debt.

**General Fund Reserve Fund 07:**

This fund was created in May 2024 to consolidate the Emergency Reserve Fund 04 and the Unanticipated Tourism Revenue Deficits Reserve Fund 05 into one.

## **SPECIAL REVENUE FUNDS**

*Special revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes and must be accounted for in a fund separate from the General Fund.*

**CASp Certification and Training Fund 30:** This fund is used to account for Disability Access fees that are charged to Business License applicants as mandated by the California Division of the State Architect. The Town's portion of the revenue is contributed towards ADA projects.

**Fire Emergency Services Fund 28:** New development is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment. This fund accounts for those revenues to ensure funds are available for future fire engine replacements.

**Housing Grant Fund 24:** This fund was established in 2015 to budget and account for CalHome and Federal HOME grant program revenue and expenditures applicable to the Home Rehabilitation Program, which funds home improvement projects for low income eligible residents to bring their homes up to current building code standards.

**Housing Opportunity Program 70:** This fund was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction.

**Measure A Maintenance Fund 75:** This fund was established in Fiscal Year 2018/2019 to account for Measure A revenue and the costs of Flood Wall Barrier maintenance and improvements to Beard Ditch and Hopper Creek.

**Measure S Affordable and Workforce Housing Fund 71:** This fund was established for revenue received from voter approved Measure S which increased Transient Occupancy Tax by 1%. This special tax is for funding programs related to workforce and affordable housing.

**Measure T Transportation Improvement Fund 25:** This fund was established for revenue received from the Measure T Ordinance (Napa Countywide Road Maintenance Act) that collects a half cent sales tax going toward projects that improve streets, sidewalks, and related infrastructure improvements.

**Measure T Equivalent Fund 27:** This fund was established as a requirement of Measure T funding where 6.67% of other monies must be budgeted for Class 1 Bicycle improvements.

**Mesa Court Drainage Benefit District Fund 95:** This fund was established to correct drainage problems within the area of Mesa Court. The first phase was completed in fiscal year 1999 and was financed by new development in the district.

**PEG Fund 21:** This fund accounts for collection of public, educational, and governmental (PEG) revenues and expenditures related to PEG channel which are restricted for use for purchase of equipment related to education and government broadcasting.

**Public Art Program Fee Fund 23:** In 2016, Town Council approved a new program to assist in enhancing outdoor public art in the Town's commercial district by a public art program fee. This restricted fund ensures that the Town can sustain the development of its outdoor public art assets.

**Road Maintenance and Rehabilitation Act (SB1) Fund 26:** This fund was established for revenue received for the Senate Bill 1 Road Maintenance and Rehabilitation Act. Funding from SB1 will help the Town maintain and rehabilitate streets, roads, and transportation infrastructure.

**State Gas Tax Fund 20:** This fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the Town.

**Tallent Lane Benefit District Fund 96:** This fund was established to provide safe and improved access to properties fronting Tallent Lane.

**Upper Valley Disposal Service Franchise Fee Fund 29:** This fund was established to account for franchise fees monies received from the County of Napa on behalf of Upper Valley Disposal Service related to garbage, organic recycling, green waste collection services.

**Impact Fee Funds 41 - 47:** This fund accounts for revenues and transfers for which the Town has assessed an impact fee including: Civic Facilities, Drainage and Flood Control, Parks and Recreation, Public Safety, Fire Emergency Services, Traffic Facilities, Utility Underground, and Community Projects. Funds are transferred for approved projects in the Town's capital projects fund.

## **DEBT SERVICE FUNDS**

*Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt of the Town and its related entities.*

**2017 Lease Revenue Bond Debt Service Fund 54:** This fund was established as part of refunding the 2008 Lease Revenue Bonds that were refinanced in 2017, to account for lease revenue bonds issued by the Town's Financing Authority for the purpose of funding the construction of the Community Center Project.

**2020 Lease Revenue Bond Debt Service Fund 55:** This fund was established as part of refunding of the 2013 Lease Revenue Bonds that were occurred in June 2020.

## **CAPITAL PROJECTS FUNDS**

*Capital Project Funds are used to account for the acquisition, construction, and improvement of capital facilities other than those financed by proprietary funds.*

**Capital Projects Fund 50:** This fund was established to provide resources for capital projects not fully funded from other sources. This is the primary funding source for most discretionary Town capital projects. Funding sources include transfers from General Fund, grants, impact fees, and reimbursement for locally funded projects, such as those funded by the Town's share of the county-wide Measure A flood protection tax.

**Facilities Repair and Replacement Fund 81:** This fund was established to set aside and build fund balance in a designated account to cover large capital costs related to facility repair and or replacement.

**Fleet, Tools, and Equipment Repair and Replacement Fund 82:** This fund was established to set aside and build fund balance in a designated account to cover large capital costs related to fleet, tools, and equipment replacement.

## **PROPRIETARY FUNDS**

*Proprietary Funds are used to account for activities that are operated in a manner similar to a private business enterprise, where a fee is charged to external users to recover the cost of goods and services. The Town's proprietary funds use accrual accounting for both financial reporting and budgeting purposes. The Town utilizes Proprietary Funds to budget and account for its costs associated with operation of its Water and Wastewater Utility Operations.*

**Water Utility Enterprise Funds 57, 58, 60 & 61:** These funds were established to budget and account for the charges to customers for water services, costs to purchase water delivered from Rector Reservoir from the Veteran's Home, purchase and maintenance of other acquired water resources, operation and maintenance of the municipal well, and operation and maintenance of the water distribution system in compliance with State and Federal requirements.

**Wastewater Utility Enterprise Funds 62, 63, 64 & 65:** These funds were established to budget and account for charges to customers for wastewater collections and treatment, the operation and maintenance of the Town's wastewater collection system, and operation of the Wastewater Treatment Plant in compliance with State and Federal requirements.

## **CUSTODIAL FUNDS**

Custodial funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. Custodial Funds are a type of fiduciary fund used to account for resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Custodial funds typically involve only the receipt, temporary investment, and remittance of custodial resources to individuals, private organizations, or other governmental agencies. The Town has one custodial fund.

**Tourism Improvement District Assessment Fund 22:** This fund accounts for the countywide 2% assessment on lodging room rentals; 1.5% is passed through to the County of Napa to fund the Napa Valley Tourism Corporation (NVTC); 0.5% is directed to local Yountville efforts administered by the Town under direction of a local Tourism Improvement governing body, NVTID Yountville.



# Five-Year Financial Forecast

## Looking forward...

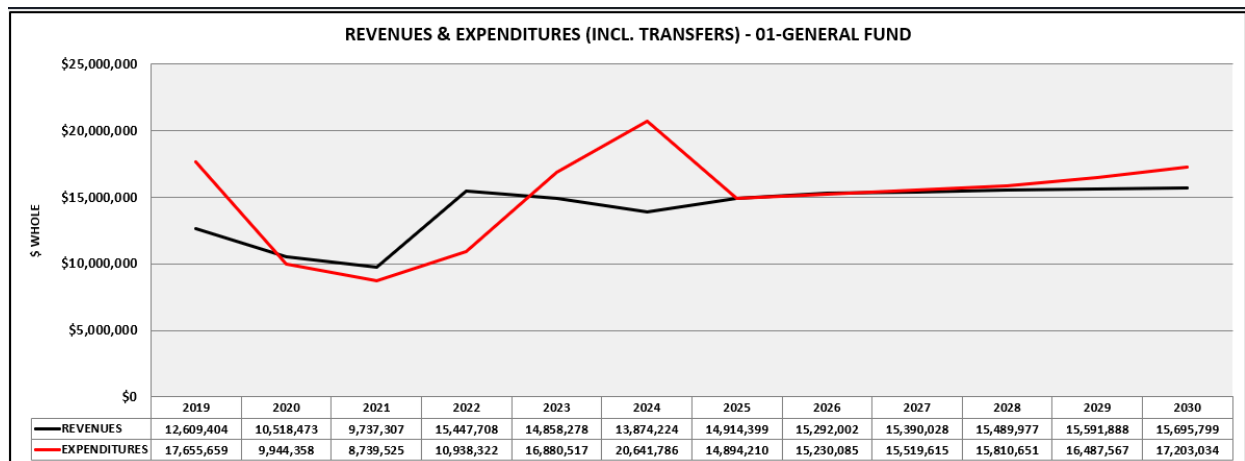
The Town of Yountville has partnered with a consultant from MuniCast to develop a financial forecasting model to be used as a tool for gaining insight into the future of the Town's fiscal health. As this is just a forecasting model projecting revenues and expenditures, these amounts are subject to flex as we determine how best to maximize the accuracy and relevance of this tool.

Below is an example of the information that can be shown using prior fiscal year actuals, current budget assumptions, and forecasted revenues and expenditures. Techniques for projecting revenues and expenditures range from applying estimated CPI percentage increases, entering known increases in costs per contracts and agreements, analysis of historical and industry trends, and best practices.

## General Fund Revenues and Expenditures

### Five-Year Financial Forecast

*(Revenues includes General Fund Transfers In, Expenditures includes General Fund Transfers Out, "A" = Actuals, "B" = Budgeted, "P" = Proposed, "F" = Forecasted)*



## Assumptions for Major Revenues

- **Transient Occupancy Tax** - TOT is the largest revenue source for the Town's General Fund. Fiscal Year 2024/2025 revenue estimate is based on the prior two years actual collections. Fiscal Year 2025/2026 assumes an increase of 3% over the Fiscal Year 2024/2025 estimate. 2% revenue growth assumed in future years.
- **Sales Tax** - projection based on sales tax trend data provided by HdL Companies, the Town's sales tax audit consultant.
- **Property Tax** - projection reflects a growth factor of 2% which is the maximum inflation allowed per the State Board of Equalization Property Tax Division.

## Assumptions for Major Expenditures

- **Salaries and Benefits** projections for Fiscal Year 2023/2024 through 2026/2027 are based on the Yountville Employee's Association and Mid-Management & Professional Unit Memorandum of Understanding that was adopted by the Town Council in May 2022. Projections for Fiscal Years 2027/2028 and following are based on standard projected CPI annual increases.
- **Public Safety** projection based on current agreements with Napa County Sherriff and CalFire and expected future increases.

- **Debt Service** payment projections based on amortization schedules. One of the two outstanding debt obligations will be paid in full in Fiscal Year 2026/2027 which will result in about \$350,000 of savings annually for the General Fund that can be used for other purposes.
- **Discretionary contributions** to trusts, reserve funds, and capital project funds are minimal in the forecast as they are based on annual General Fund capacity.

