

# Biennial Budget

## Mid-Cycle Update

Fiscal Years  
2024/2025 and 2025/2026



**Town of Yountville**  
**Biennial Budget for Fiscal Years 2024/2025 and 2025/2026**  
**Mid-Cycle Update**  
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# **Town Manager's Budget Message**

**Brad Raulston, Town Manager**

Email: [braulston@yville.com](mailto:braulston@yville.com)  
707-944-8851

May 20, 2025



Honorable Mayor and Town Council Members:

I am pleased to present the mid-cycle budget for the second fiscal year of the adopted FY 2024–25 & FY 2025–26 biennial budget. Last year, the Town transitioned to a biennial budget, allowing for a two-year cycle that supports strategic planning and goal setting during the off-cycle budget year. This mid-cycle update is part of a budgeting process that includes Town Council reviews and adjustments at both mid-year and mid-cycle points.

The Town Council held its goal-setting retreat on April 29, where priorities were discussed along with organizational challenges and opportunities. The “collective wins” and “goals grid” below identify projects, programs, and policies. Council members used sticker dots to help prioritize or pause certain initiatives. The entire organization is committed to moving forward based on this direction and we adopted a new FOCUS mission statement that states:

*The Town of Yountville is a **Forward**-thinking agency with an **Open**-minded workforce that is **Committed** to Yountville and **Unified** with the community in delivering **Sustainable** results.*

This complements our established vision: to maintain a safe and healthy town that respects its history and natural environment while creating an exceptional quality of life for residents providing value through amenities and services and promoting sustainable businesses and economic development.

The proposed budget reflects this updated vision and mission while aligning our Capital Improvement Program (CIP) and operational efforts with updated goals and collective wins. We will also prioritize customer service surveys and service delivery metrics, per the Council’s goal of improving communication and measuring success. This proposed mid-cycle budget represents updated policies and priorities developed by the Town Council and the community members they represent.

This budget proposes minimal staffing changes as we continue to explore improvements that help us retain our experienced and talented workforce. Our five departments—Public Works, Parks & Recreation, Planning & Building, Communications & Clerk, and Administrative Services—are now each led by capable department heads. I want to thank John, Samantha, Aaron, Hilary, and Celia for their dedication, professionalism, and commitment to Yountville.

Yountville remains a unique and vibrant community offering residents and visitors a truly exceptional lifestyle, combining small-town charm with world-class amenities. I am proud to lead this organization and honored to serve such a wonderful community.

**Respectfully submitted,**

A blue ink signature of Brad Raulston's name.

Brad Raulston  
Town Manager

## Collective Wins - Top 20

COLLECTIVE WINS - TOP 20		Dots
Enhancing Vibrancy		
4 Year-round Festive Lighting that Enhances Pedestrian Safety and Wayfinding	4	4
3 Entertainment Zones that Promote Ideas such as NOYO@Night/Happy South Thurs	3	3
3 Mardi Gras Parade as Part of February YV Days (Carnival/Carnevale)	3	3
4 Legacy Trail with Narrative Connecting Historic Buildings, People, and Places	4	4
4 Temporary Use Permits to Support and Condition Pop-ups & Recurring Events	4	4
Promoting EcoTourism		
5 Yountville Still/Sparkling Fountains to Promote Reusable Bottles	5	5
Workable 3 Bin Waste Sorting with Grey, Blue, Green (Community Composting)		
3 ZipCar and other Mobility Options (Right-size the Bee Bus)	3	3
3 South Parking Lot with Limo/Bus Parking, Food Truck Docking and Charging Stations	3	3
Vine Trail Gateways and Enhancements		
Enhancing Resiliency		
3 Wellwater Storage Tank with 3-Day Emergency Supply	3	3
Oak Circle Spillway and Early Warning System	1	1
Virtual Power Plant (Micro-Grid) with Distributed Batteries to Meet Net Zero	2	2
Connecting Community		
4 Red/Green/Blue BBQs Ending with Yountville Night Out	4	4
Expand Digital Bulletin Boards		
Library Broadband Enhancements from LATA Report		
Building Trust		
5 Customer Service Surveys & Service Delivery Metrics	5	5
Handbooks with Standard Operating Procedures	2	2
4 Improved Job Site Postings and Public Information Portals	4	4
FILL IN THE BLANK		

## Goals Grid

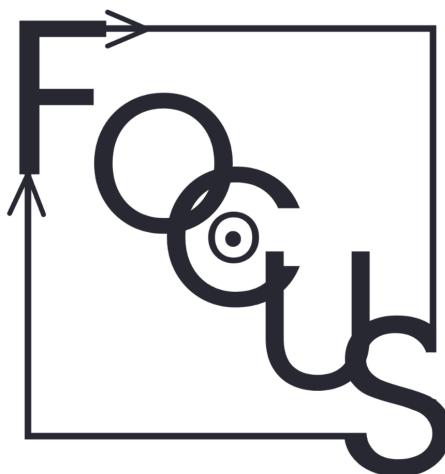
New Initiatives	Dots
Commons Planning Phase	4
Partner for Unmet Civic/Commercial Needs	1
Historic Archives (Civic Promenade)	2
Butcher (Food Hub)	
Update Heritage Tree Survey	1
Right Size Bee Bus	2
Save for Commons Construction	4
Vets Park Enhancements (Shade)	
Lincoln Theater Support	
Linked Virtual Power Nodes (VPP-Micro-Grid)	5
Move and Upgrade Dog Park	3
Micro-Grid with Community Center	1
Community Composting	
Incentives for Long-term Rentals/Home Owners	2
Local CERT	
Utility Underground Assessment Districts	
West HWY29 Joint Land Use Study	3
Pavement Conditions Index of 82+	1
Climate Resiliency District	4
Review/Revise Master/User Fees	
Further Sponsor the Yountville Sun	
Ban Artificial Turf	1
Establish Historic Commission	

## Mission & Vision

# Town of Yountville

### 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.



### Mission Statement

Town of Yountville is a **Forward-thinking** agency with an **Open-minded** workforce that is **Committed** to Yountville and **Unified** with the community in delivering **Sustainable** results.



# 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**

In the early 1800s, the land that is now Yountville was under Mexican ownership. In 1836, George Yount received an 11,887-acre land grant from the Mexican government, spanning from Yountville to just south of St. Helena and across the Napa Valley. Yount became the first permanent Euro-American settler in the region and planted the first grapevines in the valley. He named his land **Caymus Rancho**, after a local Native American tribe. By the early 1850s, he had established a six-block village with a public square, naming it **Yountville**.

Just south of Yount's property was **Rancho de Napa**, land granted to Salvador Vallejo two years after Yount received his own grant. Following the **Bear Flag Revolt of 1847**, Vallejo began selling portions of his land to pioneers, who built homes and businesses. They initially named their community Sebastopol to differentiate it from Yountville. For a time, both Yountville and **Sebastopol** existed separately, each with its own post office. However, after Yount's passing, Sebastopol was renamed **Yountville in 1867**, uniting the two settlements under one name.

### **Railroads and the Growth of Yountville**

By 1868, the arrival of railroad service reshaped the town. It attracted newcomers, including **Gottlieb Groezinger**, who purchased 20 acres of land in 1870. By 1874, he had constructed a winery, barrel room, and distillery—operating as a winery until 1955.

## The Veterans Home of California

In 1880, **Col. J.J. Lyon** proposed building a veterans home in California. After evaluating 27 locations, a committee selected Yountville. On **October 24, 1882**, the **Veterans Home at Yountville** was founded with the purchase of **910 acres** of farmland. The first structure, the **1883 administration building**, was completed soon after.

Initially owned by a nonprofit organization, the home received funding from state and federal governments. However, in 1896, the federal government discontinued financial allowances to privately run soldiers' homes. To secure funding, the **Veterans Home Association** sold the property to the **State of California for a single \$20 gold piece**. At the time, the home included **55 buildings, farmland, a dairy herd, hog farm, and chicken ranch**.

As the Veterans Home grew, so did Yountville's population and businesses. However, the town faced economic hardship during **Prohibition** and the **Great Depression**. Many wineries shuttered, leaving only those specializing in inexpensive or sacramental wines. Surviving businesses largely catered to Veterans Home residents, including bars, taxi services, and brothels.

## Incorporation and Transformation

Seeking improved infrastructure, the **Yountville Improvement Club** (later the **Chamber of Commerce**) campaigned for incorporation. Initially, in the early **1960s**, the vote failed, as many feared losing the town's small character. However, another effort led to Yountville officially becoming a city on **February 4, 1965**, with **477 votes in favor and 459 against**—a narrow **18-vote margin**. In **1966**, locals purchased the **22-acre Groezinger Winery Estate** (now **The Estate Yountville**) for **\$150,000**. While advised to demolish the buildings for resale, they instead transformed them into **Vintage 1870**, a thriving retail and cultural hub.

## Culinary Evolution and the Birth of the French Laundry

In 1967, **Don and Sally Schmitt** moved to Yountville, managing **Vintage 1870**. Sally soon took over a hamburger shop, transforming it into the **Vintage Café**, introducing the Napa Valley's **first espresso machine**. The café became a beloved local gathering spot.

Later, Sally founded the **Chutney Kitchen**, a farm-to-table restaurant. Its once-a-month reservation-only dinners became town favorites. Sally's friendship with **Frances Solis**, owner of a local Mexican restaurant, enriched her cooking, leading to collaborative culinary experiments and bold new flavors.

In **1978**, the Schmitts founded the **French Laundry** in a vacant historic building that once housed a **French steam laundry business**. Sally prioritized fresh, simple ingredients, setting a standard that influenced California cuisine and solidified **Napa Valley's culinary reputation**. Thomas Keller purchased the French Laundry from the Schmitts in 1994.

## Community and Change

Post-war developments led to new infrastructure and schools, including **Yountville Elementary School**, built in **1951** next to the former schoolhouse (now **Town Hall**). However, as the population changed, the school closed in **2020**, marking a shift in Yountville's demographic and priorities. In **2024**, the Town of Yountville purchased the **6.8-acre former elementary school site**, repurposing it as **The Commons**, a civic and community space.

## Organizational Information

### Principal Officials

#### Town Council

**Margie Mohler, Mayor**

**Robin McKee-Cant, Vice Mayor**

**Eric Knight, Council Member**

**Pamela Reeves, Council Member**

**Hillery Trippe, Council Member**

#### Town Administration

**Brad Raulston, Town Manager**

**Gary Bell, Town Attorney**

**John Ferons, Public Works Director**

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

**Aaron Hecock, Planning & Building Director**

**Samantha Holland, Parks & Recreation Director**

**Celia King, Administrative Services Director**

**Rosalba Ramirez, Deputy Public Works Director**

## Board, Committee & Commission Members

### (As of May 2025)

TOWN BOARDS, COMMITTEES AND COMMISSIONS	
<b>Zoning and Design Review Board</b>	
Member Name	Term
Steven Miller, <i>Chair</i>	07/20/24-07/19/27
Michael Zagorsek, <i>Vice Chair</i>	07/20/22-07/19/25
Kimberly Cook	07/20/22-07/19/25
Kenneth Deposki	08/22/23-07/19/25
Thomas Henthorne	07/20/24-07/19/27
<b>Parks &amp; Recreation Advisory Commission</b>	
Member Name	Term
Vincent Courtney, <i>Vice Chair</i>	01/21/23-01/20/27
Myrna David	01/22/24-01/20/26
Loreen Ruegg	01/21/24-01/20/26
Theresa Bremer	01/21/25-01/20/27
Alan Tenscher, <i>Chair</i>	01/21/24-01/20/26
Vacant, <i>High School Representative</i>	01/21/24-01/20/25
<b>Yountville Arts Commission</b>	
Member Name	Term
Marita Dorenbecher	07/21/23-07/20/25
PJ Hudson	07/21/24-07/20/26
Cynthia Kapjian	07/21/23-07/20/25
Judy Meredith	07/21/23-07/20/25
Geoffrey Leigh	07/21/24-07/20/26
Noel Resnick, <i>Vice Chair</i>	07/21/24-07/20/26
Ronda Schaer, <i>Chair</i>	07/21/24-07/20/26
<b>Affordable and Workforce Housing Oversight Committee (Measure)</b>	
Member Name	Term
Robert Stout, <i>Business Representative</i>	11/21/23-10/01/25
Alain Negueloua, <i>Lodging Representative</i>	11/21/23-10/01/25
Sandra Fagan, <i>Vice Chair</i>	10/02/24-10/01/26
Elisabeth Bertolucci, <i>Chair</i>	10/02/24-10/01/26
Michael Minnillo, <i>Member</i>	10/02/24-10/01/26
<b>Napa County Library Commission-Yountville Representative</b>	
Member Name	Term
Myrna David	02/01/24-01/31/27
<b>Napa County Mosquito Abatement District - Yountville</b>	
Member Name	Term
Vacant	01/01/24-12/31/25
<b>Napa Valley Transportation Authority (NVTA) - Citizen Advisory</b>	
Member Name	Term
Vincent Courtney	03/05/24-10/20/25
<b>Napa Valley Transportation Authority - Active Transportation</b>	
Member Name	Term
Majel Arnold	09/30/22-09/29/25

NVTID - Yountville Tourism Business Improvement District (TBID)	
Member Name	Term
Robin McKee - Vice Mayor, <i>Chair</i>	12/06/22-12/03/26
Alain Negueloua - Bardessono and Hotel Yountville, <i>Vice</i>	N/A
Max Compagnon - Napa Valley Lodge	N/A
Arik Housley - Yountville Chamber of Commerce	N/A
Robert Bondanza - The Estate Yountville	N/A
Heike Pacchetti - North Block Hotel	N/A
Brad Raulston - Town Manager, <i>Treasurer</i>	N/A
Hilary Gaede - Town Clerk, <i>Secretary</i>	N/A

Yountville Community Foundation	
Member Name	Term
Majel Arnold (Resident Member), <i>Chair</i>	08/02/24-08/01/26
Carol Fink (Resident Member), <i>Vice Chair</i>	10/18/22-08/01/25
Sandra Fagan (Resident Member 1)	08/02/23-08/01/25
Scott Owens (Resident Member 5)	08/02/24-08/01/26
Pamela Zeidell (Friends of Yountville Library Representative)	08/02/24-08/01/26
Carol Shirmang (Chamber of Commerce Representative 4)	06/01/24-06/01/26
Myrna David (Parks and Recreation Advisory Commission Representative 2)	06/01/24-05/31/26
Cynthia Kapjian (Yountville Arts Commission Representative)	10/01/22-10/01/24
Brad Raulston (6), <i>Treasurer</i>	N/A
Samantha Holland (7), <i>Secretary</i>	N/A



# **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 15 consecutive years. The Fiscal Year 2024/2025 & 2025/2026 Operating Budget was the Town's first biennial budget and the Town 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 Biennium Beginning

**July 01, 2024**

*Christopher P. Morill*  
Executive Director

# **Budget Adoption Resolution**

**Town of Yountville  
Resolution Number 25-4361**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE ADOPTING AND APPROVING THE MID-CYCLE ADJUSTMENTS FOR BUDGET YEAR TWO OF THE BIENNIAL BUDGET FOR FISCAL YEAR 2024/2025 AND 2025/2026, APPROPRIATIONS (GANN) LIMIT AND SALARY RANGES FOR FISCAL YEAR 2025/2026, APPROVING \$2,000,000 USAGE OF DROUGHT WATER RESERVE FUND 57 AND \$1,000,000 USAGE OF THE WATER AND WASTEWATER UTILITY ENTERPRISE CAPITAL PROJECTS RESTRICTED FUND 06 TO SUPPORT THE 1 MILLION GALLON WATER STORAGE TANK PROJECT WA-0019, AND REAFFIRMING EXISTING FISCAL POLICIES (GENERAL FINANCE POLICY, TOWN INVESTMENT POLICY, USE OF LONG-TERM DEBT POLICY, OPEB TRUST INVESTMENT POLICY, FUND BALANCE POLICY, UTILITY ENTERPRISE RATE POLICY, USE OF DROUGHT WATER RESERVE POLICY, USE OF WATER AND WASTEWATER UTILITY ENTERPRISE CAPITAL PROJECTS RESTRICTED FUND POLICY).**

**Recitals**

- A. 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; and
- B. The Town Council reviewed detailed reports, heard presentations from staff including information and analysis regarding estimates, projections, and both positive trends and concerns related to the proposed biennial budget for Fiscal Years 2024/2025 and 2025/2026, posed questions, deliberated, and provided comments and direction to staff at the May 20, 2025, Town Council meeting; and
- C. Staff recommend using \$2,000,000 of the Drought Water Reserve Fund 57 for the 1 Million Gallon Water Storage Tank project WA-0019, as Town Council may use this fund to pay for capital construction costs for water projects which are designed for the purpose of increasing the Town's water storage capacity. Prior to use of the fund, staff will formalize a plan in accordance with the Use of Drought Water Reserve Policy for the Town Council to review and approve.
- D. 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 Mid-Cycle Biennial Budget Update 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 as part of the original 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. Approves \$2,000,000 usage of the Drought Water Reserve Fund 57 for the 1 Million Gallon Water Storage Tank project WA-0019 with the understanding that prior to use of the fund, staff will formalize a plan in accordance with the Use of Drought Water Reserve Policy for Town Council to review and approve.
3. The Town hereby established and approves the Fiscal Year 2025/2026 Appropriations Limit as follows:
  - (a) The annual adjustment factors used to calculate the Fiscal Year 2025/2026 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 1.067% and January 2025 estimated change in Town of Yountville population of 0.050%.
  - (b) The Fiscal Year 2025/2026 Appropriations Limit shall be \$12,521,263 including the voter approved override and allowed annual increase of \$3,514,000.
  - (c) The Fiscal Year 2025/2026 appropriations subject to the Appropriations Limit is \$10,820,608.
  - (d) The Town is **under** the Current Year Appropriations Limit by 13.58%.

4. 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.
5. 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.
6. 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.
7. All changes in appropriations shall be tracked by budget adjustment number and authorized by Council Resolution.
8. 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 20th day of May 2025 by the following vote:

AYES: Reeves, Trippé, Knight, McKee, Mohler  
NOES: None  
ABSENT: None  
ABSTAIN: None

*Margie Mohler*  
Margie Mohler, Mayor

ATTEST:

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

# **Town of Yountville Appropriations (GANN) Limit Calculation**

## **Appropriations Limit Calculation Summary Fiscal Year 2025-2026 Adopted Budget**

**Prior Year Revised Appropriation Limit [4]** \$ 8,867,796

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

Statewide Per Capita Personal Income	1.067%
County Population Growth From State Dept of Finance	0.500%
Compounded Percentage as an Adjustment Factor	1.573%
<b>Growth Factor Adjustment Amount to Appropriation Limit</b>	<b>139,467</b>
<b>Current Year Appropriation Limit From Growth Factors</b>	<b>9,007,263</b>
<b>Annual Other Adjustments to Limit [1]</b>	<b>3,514,000</b>
<b>Current Year Appropriations Limit</b>	<b>12,521,263</b>

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

Proceeds of Taxes From Adopted Budget [3]	13,265,806
Less Allowable Exclusion of Certain Appropriations [3]	(2,445,198)
<b>Current Year Appropriations Subject to Appropriation Limit</b>	<b>10,820,608</b>
<b>Current Year Appropriations Under the Appropriation Limit</b>	<b>\$ (1,700,655)</b>
<b>Percentage Under the Limit</b>	<b>-13.58%</b>

(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	-	
<b>Total Additional Adjustments to Limit</b>	<b>3,514,000</b>		
(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	1,844,463	13,265,806	15,110,269
Special Revenue Funds	17,911,547	-	17,911,547
<b>Total Proceeds and Non Proceeds of Taxes</b>	<b>19,756,010</b>	<b>13,265,806</b>	<b>33,021,816</b>
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	371,660		
Qualified Capital Outlay Over \$100,000 and 10+ year life	2,073,538		
Qualified Debt Service	-		
<b>Total Exclusions to Appropriations Subject to Limit</b>	<b>2,445,198</b>		
(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.

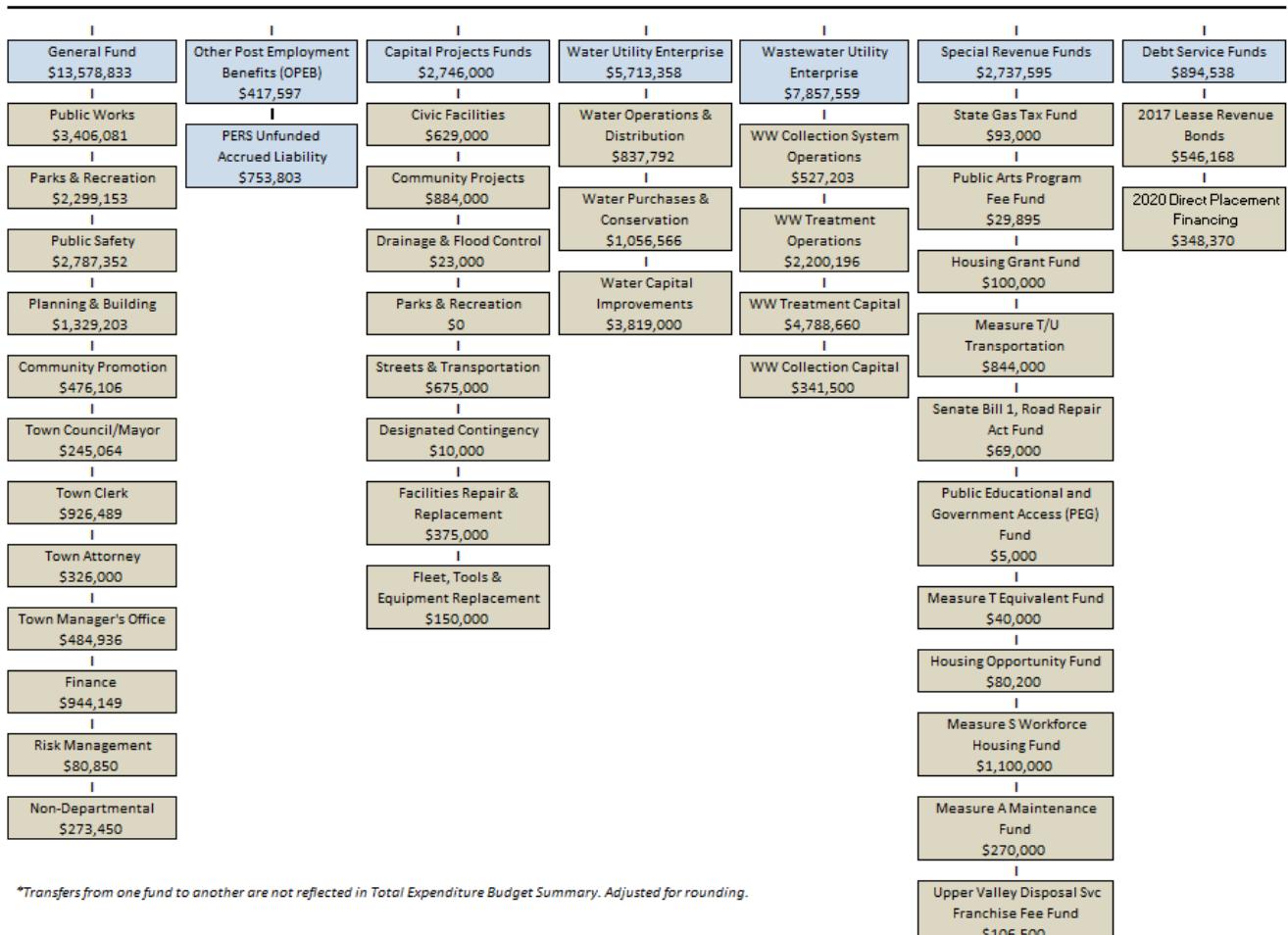
The state law also includes a provision for the voters to approve an override of the calculated appropriations limit. The Town currently has an override, approved by voters March 2024, approving an override of \$3,000,000 for Fiscal Year 2022/2023, with annual increases which is in effect through June 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 and remained the same in Fiscal Year 2025/2026 due to no increase projected.

# **Total Expenditure Budget Summary**

## **Fiscal Year 2025/2026 Total Expenditures**

**Budget Summary - \$34,699,283**

<b>Town of Yountville</b>	
<b>Total Expenditure Budget Summary*</b>	
<b>Fiscal Year 2025/2026</b>	
<b>\$34,699,283</b>	



*\*Transfers from one fund to another are not reflected in Total Expenditure Budget Summary. Adjusted for rounding.*

	<b>2025/2026 Revised</b>
<b>Capital Projects Fund</b>	\$2,746,000
<b>Debt Service</b>	\$894,538
<b>General Fund</b>	\$13,578,833
<b>Reserves</b>	\$1,171,400
<b>Special Revenue</b>	\$2,737,595
<b>Water Utility Enterprise</b>	\$5,713,358
<b>Wastewater Utility Enterprise</b>	\$7,857,559
<b>TOTAL</b>	<b>\$34,699,283</b>

# **Estimated Fund Balance Analysis - All Funds**

**Town of Yountville**  
**Fiscal Year 2025/2026 Estimated Fund Balance Analysis - All Funds**

Town Funds (Fund #)	Estimated Beginning Fund Balance	Revised Revenues & Transfers In	Revised Expenditures & Transfers Out	Estimated Ending Fund Balance
	6/30/2025	Fiscal Year 2025/2026	Fiscal Year 2025/2026	6/30/2026
General Fund (01)	\$ 2,381,905	\$ 15,110,269	\$ 15,086,433	\$ 2,405,741
OPEB - Other Post Employee Benefits (02)	(2,023)	421,097	417,597	1,477
PERS Unfunded Actuarially Accrued Liability Fund (03)	11,661	754,303	753,803	12,161
Utility Enterprise Capital Projects Restricted Fund (06)	1,531,242	15,000	1,475,000	71,242
General Fund Reserve (07)	5,500,466	75,000	-	5,575,466
Gas Tax Fund (20)	163,091	87,679	93,000	157,770
Public Education & Government Access Fund (21)	51,776	14,500	5,000	61,276
Public Art Program Fee Fund (23)	10,558	19,700	29,895	363
Housing Grant Fund (24)	174,683	102,000	100,000	176,683
Measure T Transportation Improvements Fund (25)	18,000	849,000	844,000	23,000
SB1, 2017 Road Repair Act Fund (26)	163,828	80,791	69,000	175,619
Measure T Equivalent (MTE) Fund (27)	39,741	500	40,000	241
Fire Services Fund (28) ( <i>closed in FY 23/24</i> )	-	-	-	-
Upper Valley Disposal Service Franchise Fee Fund (29)	505,621	202,000	606,500	101,121
CASe Certification & Training Fund (30)	1,158	1,920	1,900	1,178
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)	73,896	1,500	-	75,396
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)	33,649	516,000	546,168	3,481
2020 Direct Placement Financing Debt Service Fund (55)	30,442	320,697	348,370	2,769
Drought Water Reserve Fund (57)	2,097,410	15,000	2,000,000	112,410
Water Connection Impact Fee Fund (58)	-	-	-	-
Water Capital Improvements Fund (60)	3,173,599	3,749,300	831,500	6,091,399
Water Operating Fund (61)	601,209	2,036,750	1,994,358	643,601
Wastewater Operating Fund (62)	515,091	2,904,660	3,127,399	292,352
Wastewater Treatment Capital Fund (63)	10,687,886	1,857,600	4,788,660	7,756,826
Wastewater Collection Capital Fund (64)	3,041,135	380,000	371,197	3,049,938
Sewer Connection Impact Fee Fund (65)	-	-	-	-
Housing Opportunity Fund (70)	1,537,203	80,750	80,200	1,537,753
Measure S, Affordable & Workforce Housing Fund (71)	949,949	742,133	1,100,000	592,082
Measure A Maintenance Fund (75)	316,572	3,500	270,000	50,072
Facilities Repair & Replacement Fund (81)	1,217,266	10,000	375,000	852,266
Fleet, Tools, Equip Repair & Replacement Fund (82)	668,904	10,000	150,000	528,904
Pension Rate Stabilization Plan Trust (93)**	3,403,474	-	-	3,403,474
Tallent Lane Benefit District Fund (95) ( <i>closed FY 24/25</i> )	-	-	-	-
Mesa Ct. Drainage Ben. Dist. Fund (96) ( <i>closed FY 24/25</i> )	-	-	-	-
<b>Total All Funds</b>	<b>\$ 40,192,714</b>	<b>\$ 31,251,149</b>	<b>\$ 37,073,520</b>	<b>\$ 34,370,344</b>

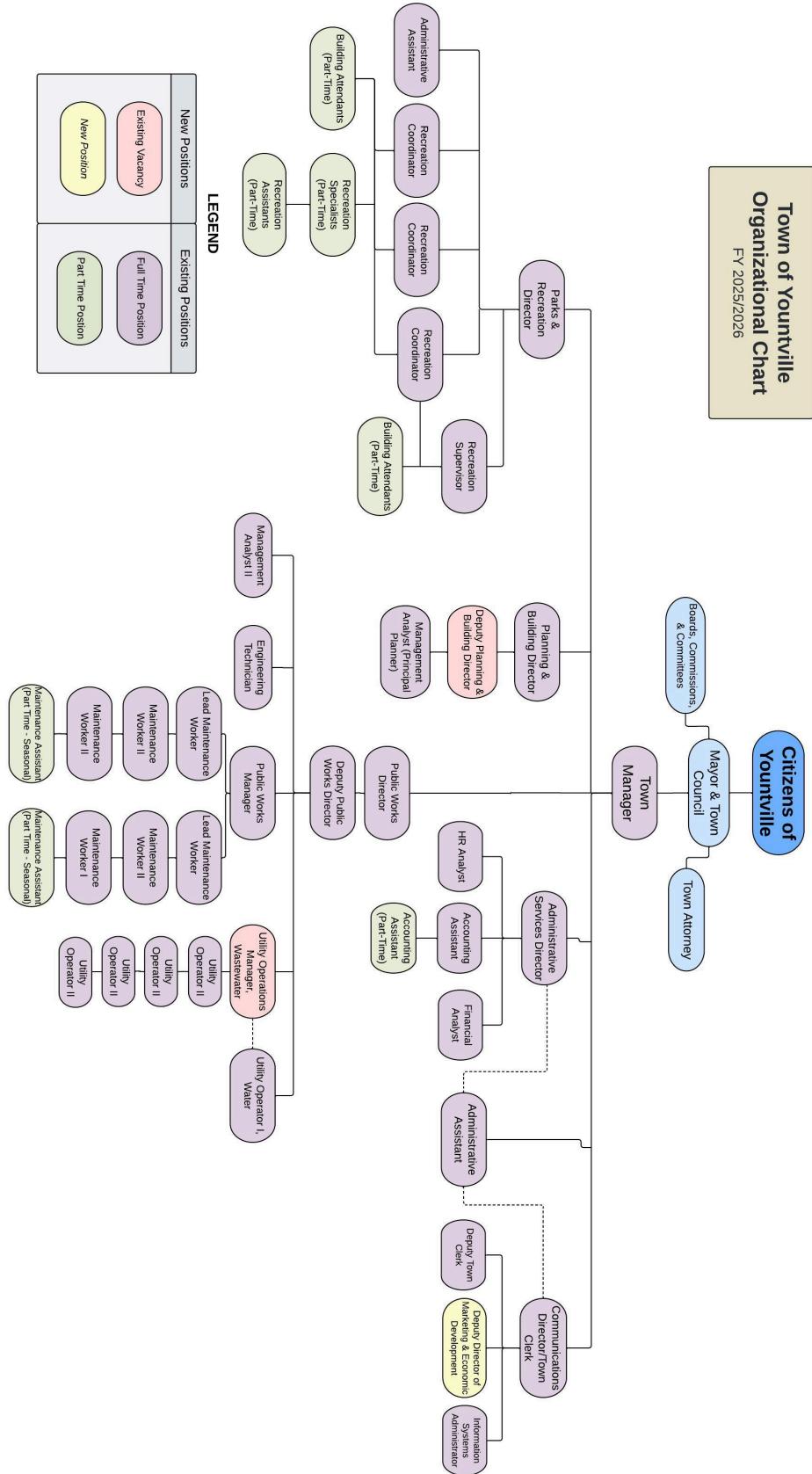
**Custodial Funds & Fiduciary Trust**

Tourism Improvement District (22)	470,019	1,468,267	1,448,200	490,086
Other Post-Employment Benefit Trust (92)**	6,304,716	-	-	6,304,716
Town of Yountville Community Fund (85)	180,767	-	-	180,767

\*\* Trust balances as of 3/31/2025

## Organizational Information

# Fiscal Year 2025/2026 Organizational Chart



## Aggregate Department Personnel Allocations

### Aggregate Personnel Allocations

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Public Works</b>					
Engineering/Administration	3.226	3.22	3.27	3.17	3.02
Park Maintenance	2.631	2.575	3.375	3.125	3.375
Government Buildings	2.031	1.975	2.175	1.9	2.175
Street Maintenance	1.431	1.375	1.375	1.075	1.375
<b>PUBLIC WORKS TOTAL</b>	<b>9.317</b>	<b>9.145</b>	<b>10.195</b>	<b>9.27</b>	<b>9.945</b>
<b>Waste Water Utility Enterprise</b>					
Wastewater Treatment O&M	4.466	4.51	5.11	5.11	5.11
Wastewater Collection	1.666	1.71	1.66	1.66	1.66
<b>WASTE WATER UTILITY ENTERPRISE TOTAL</b>	<b>6.131</b>	<b>6.22</b>	<b>6.77</b>	<b>6.77</b>	<b>6.77</b>
<b>Parks &amp; Recreation</b>					
Admin & Services	1.666	1.76	2.27	2.27	2.02
Leisure Programs	1.276	1.12	1.2	1.2	1.2
Community Center	0.901	0.845	1.025	0.95	1.025
Community Events & Programs	0.78	0.73	0.75	0.75	0.75
Camp	0.526	0.57	0.65	0.65	0.65
Yountville Arts Programs	0.156	0.1	0.5	0.5	0.5
Sports Programs	0.306	0.25	0.23	0.23	0.23
<b>PARKS &amp; RECREATION TOTAL</b>	<b>5.608</b>	<b>5.375</b>	<b>6.625</b>	<b>6.55</b>	<b>6.375</b>
<b>Planning &amp; Building</b>	<b>3.806</b>	<b>3.85</b>	<b>3.7</b>	<b>3.7</b>	<b>3.45</b>
<b>Water Utility Enterprise</b>					
Water Utility O&M	2.541	2.51	2.21	2.21	2.21
Water Purchases	0.356	0.3	0.3	0.3	0.3
<b>WATER UTILITY ENTERPRISE TOTAL</b>	<b>2.896</b>	<b>2.81</b>	<b>2.51</b>	<b>2.51</b>	<b>2.51</b>
<b>Town Clerk</b>	<b>2.056</b>	<b>2.2</b>	<b>2.45</b>	<b>2.45</b>	<b>3.2</b>
<b>Administrative Services</b>	<b>1.881</b>	<b>1.925</b>	<b>2.375</b>	<b>2.375</b>	<b>2.375</b>
<b>Town Manager's Office</b>	<b>2.306</b>	<b>2.475</b>	<b>1.375</b>	<b>1.375</b>	<b>1.375</b>
<b>TOTAL</b>	<b>34</b>	<b>34</b>	<b>36</b>	<b>35</b>	<b>36</b>

# Town of Yountville Salary and Benefits Snapshot

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## General Salary Information

**Yountville Employees' Associations (YEA/MMP):** The salary range is 5 steps, with a 5% increment between steps. Salary adjustments within the range can occur at 6 months and annually thereafter (to the top of the range).

**Yountville Town Manager/Department Heads:** Salaries negotiated based on experience, credentials, and expertise; comparable to the salaries of neighboring municipalities. Salaries are set with a Bottom, Control Point, and Top for each range.

## Health Insurance

**CalPERS Health** – The Town contributes an amount equal to 90% of the cost of the Kaiser Health plan. The cost shall be determined for each insurance coverage type as currently defined by the CalPERS Health Program: Employee, employee and one (1) dependent, and employee and two (2) plus dependents. Any balance owed by the employee for a plan selected that costs more than the contribution provided for by the Town shall be deducted by payroll deduction.

## Dental Insurance

**Delta Dental** – The Town pays the entire premium for employees and dependents.

## Accruals and Leaves

**Vacation Accrual – maximum accrual is 360 hours.**

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

**Sick Leave Accrual:** Equivalent to 8 hours per month (accrued over 26 pay periods)

**Holidays:** 12 Holidays per year

**Float Holidays:** 24 hours per FY

**Admin. Leave (select classifications):** 80 hours per Fiscal Year, prorated at the start of employment.  
50% of unused hours are eligible to be cashed out each Fiscal Year end.

**Retirement and Deferrals:** 2% @ 55 formula for CalPERS for classic members

2% @ 62 formula for new members (PEPRA)

2.7% @ 55 for employees hired before January 1, 2011

**Sick leave to Service Credit:** All members eligible

**CalPERS Employee Contribution:** 8% CalPERS employee share for 2.7% @ 55

7% CalPERS employee share for 2% @ 55

7.75% CalPERS employee share for 2% @ 62

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

**Deferred Compensation Plan:** Employees are eligible to enroll in 457b plans. The Town will contribute up to a 7% match on base salary.

## Total Salary and Benefit Costs by Department

Fiscal Year 2025/2026

**\$7,974,591**

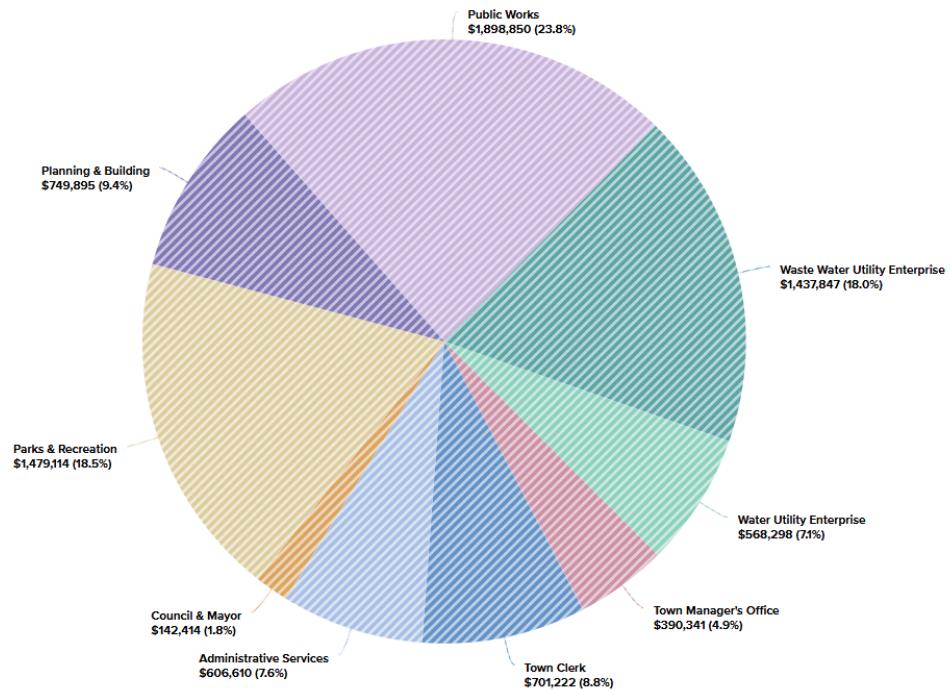
	2025/2026 Revised
<b>Town Manager's Office</b>	\$390,341
<b>Town Clerk</b>	\$701,222
<b>Administrative Services</b>	\$606,610
<b>Council &amp; Mayor</b>	\$142,414
<b>Parks &amp; Recreation</b>	\$1,479,114
<b>Planning &amp; Building</b>	\$749,895
<b>Public Works</b>	\$1,898,850
<b>Waste Water Utility Enterprise</b>	\$1,437,847
<b>Water Utility Enterprise</b>	\$568,298
<b>TOTAL</b>	<b>\$7,974,591</b>

Total Salary and Benefit budget represents about 43% of Town's General Fund, Water Operating Fund, and Wastewater Operating Fund expenditures.

## Salary and Benefit Costs by Department

Fiscal Year 2025/2026

**\$7,974,591**



**Town of Yountville**  
**Monthly Salary Schedule**  
**Effective July 1, 2025**

<b>Classification</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Accounting Assistant	5,314.69	5,581.69	5,858.75	6,148.42	6,455.71
Accounting Technician I	6,252.61	6,565.24	6,893.51	7,238.18	7,600.09
Accounting Technician II	6,893.51	7,238.18	7,600.09	7,980.11	8,360.10
Administrative Assistant I	5,041.16	5,293.24	5,557.88	5,835.78	6,127.57
Administrative Assistant II	5,835.78	6,127.57	6,433.96	6,755.66	7,093.42
Assistant Planner	7,441.53	7,814.94	8,205.68	8,615.95	9,046.77
Associate Planner	9,436.54	9,908.34	10,403.77	10,923.95	11,470.14
Code Compliance Officer	9,807.55	10,297.92	10,812.81	11,353.46	11,921.26
Comm. Facilities Supervisor	6,351.81	6,669.39	7,002.86	7,353.00	7,720.66
Comm. Facilities Manager	7,364.97	7,733.21	8,119.86	8,525.86	8,952.16
Engineering Technician	6,450.75	6,773.29	7,111.96	7,467.56	7,840.94
Facility & Event Specialist	4,645.90	4,878.21	5,122.10	5,378.22	5,647.12
Facility & Grounds Worker	4,645.90	4,878.21	5,122.10	5,378.22	5,647.12
Financial Analyst/Accountant I	8,068.70	8,472.13	8,895.74	9,340.54	9,807.55
Financial Analyst/Accountant II	9,807.55	10,297.92	10,812.81	11,353.46	11,921.26
Human Resources Analyst	8,068.70	8,472.13	8,895.74	9,340.54	9,807.55
Human Resources Administrator	9,807.55	10,297.92	10,812.81	11,353.46	11,921.26
Information Systems Administrator	9,807.55	10,297.92	10,812.81	11,353.46	11,921.26
Lead Maintenance Worker	6,895.38	7,258.30	7,640.31	8,042.44	8,465.72
Maintenance Worker I	5,162.10	5,420.20	5,691.20	5,975.78	6,274.57
Maintenance Worker II	6,274.57	6,588.30	6,917.72	7,263.60	7,626.78
Management Analyst	8,068.70	8,472.13	8,895.74	9,340.54	9,807.55
Management Analyst II	9,807.55	10,297.92	10,812.81	11,353.46	11,921.26
Management Fellow	<b>Year One:</b>		<b>70,885.93</b>	<b>Year Two:</b>	<b>77,974.50</b>
PW Supervisor	8,068.70	8,472.13	8,895.74	9,340.54	9,807.55
PW Manager	9,807.55	10,297.92	10,812.81	11,353.46	11,921.26
Recreation Coordinator	5,405.80	5,676.08	5,959.86	6,257.87	6,570.74
Recreation Supervisor	6,986.99	7,336.33	7,703.16	8,088.31	8,492.73
Recreation Manager	8,690.66	9,125.19	9,581.44	10,060.51	10,563.54
Utilities Operator in Training	4,743.56	4,980.74	5,229.79	5,491.27	5,765.82
Utilities Operator I	6,128.41	6,434.82	6,756.57	7,094.39	7,449.12
Utilities Operator II	7,628.94	8,010.38	8,410.89	8,831.45	9,273.01
Utilities Operations Supervisor	9,736.66	10,223.49	10,734.67	11,271.40	11,834.97
Utilities Operations Manager	11,834.97	12,426.72	13,048.06	13,700.46	14,385.49
<b>Executive Management Classifications</b>	<b>Entry</b>		<b>Control Point</b>		<b>Top</b>
Town Manager			23,301.67		
Administrative Services Director	13,746.23		15,273.39		19,320.55
Communications Director/Town Clerk	12,651.74		14,056.65		16,630.16
Parks & Recreation Director	13,091.65		14,546.09		18,400.52
Planning and Building Director	13,091.65		14,546.09		18,400.52
Public Works Director	14,229.45		15,810.38		20,000.39
Deputy Director of Marketing and Economic Development	11,382.07	11,951.17	12,548.74	13,176.17	13,834.98
Deputy Planning and Building Director	11,382.07	11,951.17	12,548.74	13,176.17	13,834.98
Deputy Public Works Director	12,300.43	12,915.44	13,561.22	14,239.24	14,951.24
Deputy Director of HR & IT	12,300.43	12,915.44	13,561.22	14,239.24	14,951.24

Town of Yountville Part Time Classifications, Hourly Wage Rates					
Position	Effective January 1, 2025				
	A	B	C	D	E
Recreation Specialist	23.87	25.06	26.31	27.63	29.01
Recreation Assistant I	18.50	19.43	20.40	21.42	22.49
Recreation Assistant II	22.76	23.89	25.09	26.34	27.66
Records Coordinator	30.90	32.44	34.06	35.76	37.55
Marketing Specialist	30.53	32.05	33.65	35.34	37.10
Building Attendant	21.46	22.53	23.66	24.84	26.08
PW Maintenance Assistant	22.76	23.89	25.09	26.34	27.66
Intern I	19.06	20.01	21.01	22.06	23.16
Intern II	23.87	25.06	26.31	27.63	29.01

	Town of Yountville Part Time Salaries by Department *					
	Fiscal Year 2025/2026					
	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 BUDGET	2024/2025 ESTIMATED	2025/2026 BUDGET	2025/2026 REVISED
Town Manager's Office	-	-	-	-	-	-
Finance & Human Resources	26,179	27,671	28,768	28,768	30,210	30,210
Town Clerk & Communications	-	-	26,612	26,612	27,946	-
Planning & Building	15,577	16,101	17,261	17,261	18,126	18,126
Public Works Admin. & Engineering	-	-	-	-	-	-
Public Works Streets Maintenance	-	-	-	-	-	-
Public Works Parks Maintenance	38,275	37,358	47,309	47,309	48,730	49,745
Public Works Government Buildings	-	-	-	-	-	-
Parks & Rec - Admin. & Services	3,583	897	4,500	4,500	4,725	5,556
Parks & Rec - Day Camp Programs	100,878	118,795	105,200	135,200	108,500	141,960
Parks & Rec - Community Center	17,802	16,127	32,000	32,000	33,600	34,382
Parks & Rec - Leisure Programs	23,652	26,960	39,500	39,500	41,475	45,256
Parks & Rec - Sports Programs	12,340	15,763	15,500	15,500	16,275	16,275
Parks & Rec - Community Events	7,690	8,022	15,000	15,000	15,750	15,881
Parks & Rec - Yountville Arts Program	6,684	12,136	5,500	5,500	5,775	5,775
Water Utility Operations & Distribution	5,193	5,368	5,754	5,754	6,042	6,042
Wastewater Utility Collections System	2,595	2,684	2,877	2,877	3,021	3,021
Wastewater Treatment Operations	2,596	2,683	2,877	2,877	3,021	3,021
<b>Total Part Time Salaries</b>	<b>263,044</b>	<b>290,565</b>	<b>348,658</b>	<b>378,658</b>	<b>363,196</b>	<b>375,250</b>

\*Includes seasonal and regular part time salaries

# Five-Year Financial Forecast

## Looking forward...

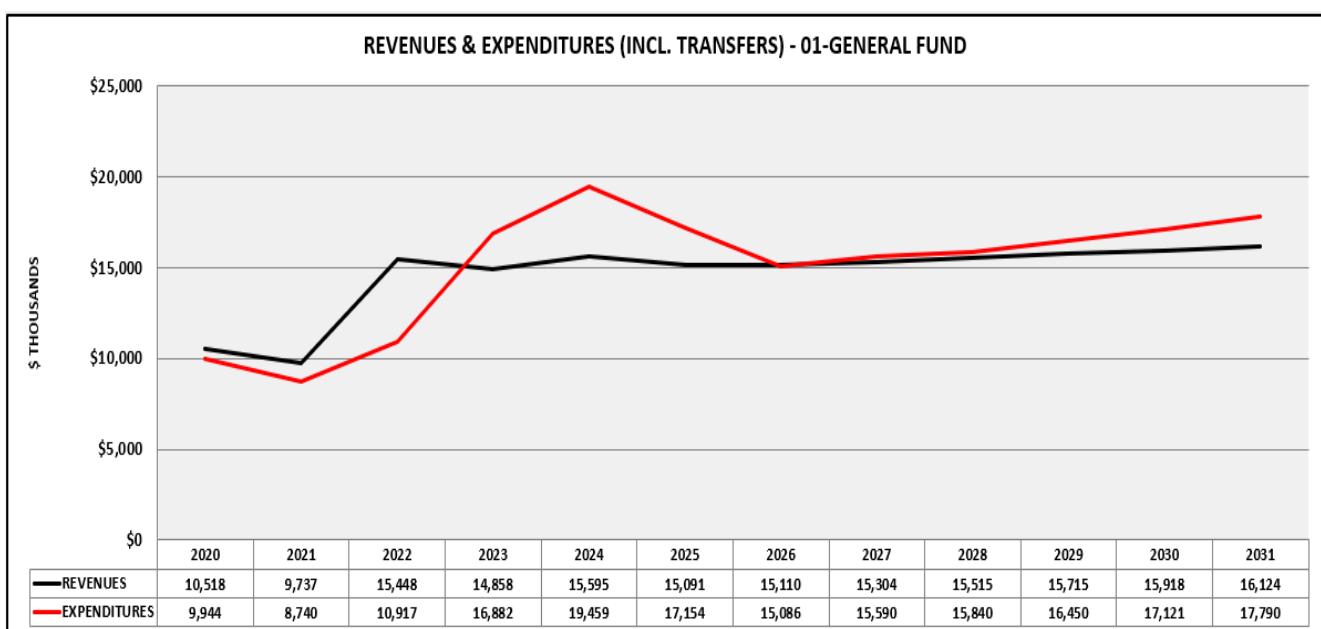
The Town of Yountville has partnered with a consultant from MuniCast to develop a financial forecasting model to be used as a tool for gaining insight into the future of the Town's fiscal health. As this is just a forecasting model projecting revenues and expenditures, these amounts are subject to change.

### General Fund Revenues and Expenditures

#### Five-Year Financial Forecast

*(Revenues include General Fund Transfers In, Expenditures include 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. Future years assume a 1% TOT revenue growth.
- **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 2025/2026 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 Sheriff 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.

# Mid-Cycle Biennial Budget Revenue Update

## General Fund Revenues Rollup

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>REVENUE</b>						
Property Tax	2,627,411	2,458,392	2,679,300	2,679,300	2,733,100	2,733,100
Sales Tax	1,628,440	1,712,773	1,737,000	1,737,000	1,788,000	1,723,606
Other Taxes	205,732	181,051	175,000	175,000	180,000	180,000
Transient Occupancy Tax	8,750,591	8,924,671	8,785,600	8,785,600	9,049,200	8,785,600
Licenses & Permits	199,479	211,470	164,875	172,141	165,375	165,375
Fines & Forfeitures	60,023	81,822	4,250	4,250	4,250	4,250
Investment Earnings	95,776	518,734	55,000	69,500	55,000	55,000
Rents & Concessions	339,955	369,798	363,216	364,716	370,372	373,072
Intergovernmental	257,362	210,564	236,600	196,600	201,600	201,600
Parks & Recreation Fees	359,492	430,112	377,995	432,995	404,715	454,715
Charges for Services	169,614	316,897	197,000	197,000	197,000	291,000
Miscellaneous Revenue	149,906	163,581	123,920	262,684	128,308	128,308
<b>Total Revenue</b>	<b>\$ 14,843,781</b>	<b>\$ 15,579,865</b>	<b>\$ 14,899,756</b>	<b>\$ 15,076,786</b>	<b>\$ 15,276,920</b>	<b>\$ 15,095,626</b>

## General Fund Revenues Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Property Tax Secured</b>	\$1,687,565	\$1,449,234	\$1,721,300	\$1,721,300	\$1,755,700	\$1,755,700
<b>Property Tax Unsecured</b>	\$42,202	\$53,285	\$43,000	\$43,000	\$43,900	\$43,900
<b>Property Tax In Lieu(VLF Swap)</b>	\$908,808	\$965,252	\$927,000	\$927,000	\$945,500	\$945,500
<b>Property Tax Collection Fee</b>	-\$11,164	-\$9,379	-\$12,000	-\$12,000	-\$12,000	-\$12,000
<b>Sales Tax</b>	\$1,595,386	\$1,682,064	\$1,707,000	\$1,707,000	\$1,758,000	\$1,693,606
<b>Sales Tax Public Safety</b>	\$33,054	\$30,709	\$30,000	\$30,000	\$30,000	\$30,000
<b>Franchise Tax</b>	\$175,975	\$160,244	\$145,000	\$145,000	\$150,000	\$150,000
<b>Real Property Transfer Tax</b>	\$29,757	\$20,807	\$30,000	\$30,000	\$30,000	\$30,000
<b>Transient Occupancy Tax</b>	\$8,750,591	\$8,924,671	\$8,785,600	\$8,785,600	\$9,049,200	\$8,785,600
<b>Interest Income - Leases</b>	\$74,780	\$73,398	\$0	\$0	\$0	\$0
<b>Interest Income</b>	\$123,892	\$189,928	\$55,000	\$69,500	\$55,000	\$55,000
<b>Investment Market Adjustment</b>	-\$102,896	\$255,408	\$0	\$0	\$0	\$0
<b>Business License</b>	\$24,176	\$19,863	\$23,000	\$23,000	\$23,500	\$23,500
<b>Building Permits</b>	\$87,059	\$92,246	\$87,000	\$87,000	\$87,000	\$87,000
<b>Plan Checks</b>	\$53,235	\$50,862	\$30,000	\$30,000	\$30,000	\$30,000
<b>Tech Upgrade Fee</b>	\$5,864	\$6,245	\$5,000	\$5,000	\$5,000	\$5,000
<b>Digitization Fee</b>	\$0	\$0	\$100	\$100	\$100	\$100
<b>Special Event Permit*</b>	\$5,528	\$9,993	\$1,500	\$8,766	\$1,500	\$1,500
<b>Tree Removal Permit</b>	\$1,150	\$1,652	\$1,500	\$1,500	\$1,500	\$1,500
<b>Tree Removal In Lieu Fee</b>	\$1,393	\$16,520	\$1,500	\$1,500	\$1,500	\$1,500
<b>Cannabis Delivery Permit</b>	\$0	\$0	\$100	\$100	\$100	\$100
<b>Minor Home Occ Permit</b>	\$374	\$180	\$175	\$175	\$175	\$175
<b>Encroachment Permit</b>	\$20,700	\$13,909	\$15,000	\$15,000	\$15,000	\$15,000
<b>Vehicle Code Fines</b>	\$742	\$888	\$750	\$750	\$750	\$750
<b>Administrative Fines - Penalties</b>	\$59,281	\$80,937	\$3,500	\$3,500	\$3,500	\$3,500
<b>Rental Government Buildings</b>	\$263,274	\$255,216	\$255,216	\$255,216	\$257,472	\$258,672
<b>Community Hall Rental</b>	\$37,444	\$55,969	\$45,000	\$45,000	\$47,250	\$47,250
<b>Community Center Rental</b>	\$4,947	\$15,052	\$12,000	\$12,000	\$12,600	\$12,600
<b>Other Facility Rental Charges</b>	\$29,878	\$38,089	\$31,000	\$31,000	\$32,550	\$32,550
<b>Park Rentals</b>	\$24,146	\$26,655	\$18,000	\$18,000	\$18,500	\$18,500
<b>Elec. Veh. Charging Station</b>	\$3,276	\$3,959	\$2,000	\$3,500	\$2,000	\$3,500
<b>St Motor Vehicle In Lieu</b>	\$3,064	\$3,692	\$2,800	\$2,800	\$2,800	\$2,800
<b>State Cops Program</b>	\$165,271	\$186,159	\$190,000	\$190,000	\$195,000	\$195,000

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>State Hoptr</b>	\$4,027	\$3,897	\$3,800	\$3,800	\$3,800	\$3,800
<b>Other State Revenues</b>	\$85,000	\$0	\$40,000	\$0	\$0	\$0
<b>Other Federal Revenue</b>	\$0	\$16,817	\$0	\$0	\$0	\$0
<b>Class Fees</b>	\$72,621	\$91,926	\$78,870	\$78,870	\$82,780	\$82,780
<b>Events Fees</b>	\$8,828	\$5,968	\$5,400	\$5,400	\$5,450	\$5,450
<b>Sports Program Fees</b>	\$11,934	\$20,110	\$20,625	\$20,625	\$21,870	\$21,870
<b>Camp Program Fees</b>	\$243,784	\$291,060	\$240,000	\$295,000	\$260,000	\$310,000
<b>Excursion Fees</b>	\$22,325	\$21,048	\$33,100	\$33,100	\$34,615	\$34,615
<b>Planning Service Charge</b>	\$63,371	\$209,048	\$75,000	\$75,000	\$75,000	\$169,000
<b>Engineering Service Charges</b>	\$1,071	\$3,357	\$1,000	\$1,000	\$1,000	\$1,000
<b>Rental Program Registration</b>	\$19,100	\$16,905	\$20,000	\$20,000	\$20,000	\$20,000
<b>Conditional Use Permit Fee</b>	\$27,055	\$31,056	\$30,000	\$30,000	\$30,000	\$30,000
<b>Way Finding Signage Fees</b>	\$6,850	\$8,266	\$10,000	\$10,000	\$10,000	\$10,000
<b>Parking Mgmt- Vehicle Reg. Fee</b>	\$46,710	\$41,746	\$50,000	\$50,000	\$50,000	\$50,000
<b>Parking Mgmt- Off Site Parking</b>	\$5,457	\$6,520	\$10,000	\$10,000	\$10,000	\$10,000
<b>Storefront Display Monitoring</b>	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
<b>Lease Revenue</b>	-\$23,010	-\$25,142	\$0	\$0	\$0	\$0
<b>Miscellaneous Revenue</b>	\$181	\$2,801	\$1,200	\$7,148	\$1,200	\$1,200
<b>Refunds &amp; Reimbursements</b>	\$58,500	\$43,953	\$30,570	\$74,958	\$30,958	\$30,958
<b>Sales Of Property &amp; Equipment</b>	\$2,355	\$8,791	\$0	\$28,324	\$0	\$0
<b>Donations &amp; Contributions</b>	\$1,750	\$0	\$13,000	\$38,000	\$13,000	\$13,000
<b>Art Donations/Comm</b>	\$66,862	\$69,764	\$79,150	\$79,150	\$83,150	\$83,150
<b>Art Sales</b>	\$20,263	\$38,241	\$0	\$35,104	\$0	\$0
<b>Interfund Transfer - NVTID</b>	\$14,496	\$14,963	\$14,643	\$14,643	\$15,082	\$14,643
<b>Interfund Transfer - Fire Services</b>	\$0	\$32	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$14,858,282</b>	<b>\$15,594,831</b>	<b>\$14,914,399</b>	<b>\$15,091,429</b>	<b>\$15,292,002</b>	<b>\$15,110,269</b>

## Trust and Reserve Revenues by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(02) OPEB (Retiree Benefits)</b>	\$479,401	\$346,456	\$397,123	\$397,123	\$413,643	\$421,097
<b>(03) PERS Unfunded Actuarially Accrued Liability</b>	\$1,323,565	\$553,899	\$639,251	\$639,251	\$715,847	\$754,303
<b>(04) Emergency Reserve Fund</b>	\$452,841	\$100,574	\$0	\$0	\$0	\$0
<b>(05) Revenue Stabilization Fund</b>	\$552,559	\$89,164	\$0	\$0	\$0	\$0
<b>(06) Utility Entprs Prjct Cmtd Fund</b>	\$1,677,172	\$59,070	\$15,000	\$45,000	\$15,000	\$15,000
<b>(07) General Fund Reserve</b>	\$0	\$5,000,466	\$25,000	\$500,000	\$25,000	\$75,000
<b>TOTAL</b>	<b>\$4,485,537</b>	<b>\$6,149,629</b>	<b>\$1,076,374</b>	<b>\$1,581,374</b>	<b>\$1,169,490</b>	<b>\$1,265,400</b>

## Water Utility Enterprise Revenues by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(57) Water Drought Reserve Fund</b>	\$45,303	\$70,847	\$15,000	\$15,000	\$15,000	\$15,000
<b>(58) Water Connection Impact Fee Fund</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>(60) Water Utility Capital Improvements Fund</b>	\$1,034,560	\$173,367	\$536,100	\$541,600	\$749,300	\$3,749,300
<b>(61) Water Utility Operations</b>	\$1,625,467	\$1,880,799	\$1,887,950	\$1,910,183	\$2,036,750	\$2,036,750
<b>TOTAL</b>	<b>\$2,705,330</b>	<b>\$2,125,013</b>	<b>\$2,439,050</b>	<b>\$2,466,783</b>	<b>\$2,801,050</b>	<b>\$5,801,050</b>

## Wastewater Utility Enterprise Revenues by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(62) Wastewater Utility Operations</b>	\$2,201,168	\$2,796,994	\$2,752,900	\$2,794,938	\$2,904,660	\$2,904,660
<b>(63) Wastewater Treatment Capital Recovery Fund</b>	\$601,970	\$1,906,170	\$4,381,300	\$1,132,200	\$812,350	\$1,857,600
<b>(64) Wastewater Collection Capital Improvement Fund</b>	\$160,305	\$474,124	\$130,000	\$138,000	\$105,000	\$380,000
<b>TOTAL</b>	<b>\$2,963,443</b>	<b>\$5,177,288</b>	<b>\$7,264,200</b>	<b>\$4,065,138</b>	<b>\$3,822,010</b>	<b>\$5,142,260</b>

## Special Revenue Funds Revenues by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(20) State Gas Tax Fund	\$80,500	\$89,969	\$85,161	\$85,161	\$87,679	\$87,679
(21) Public Educational and Government Access Fund	\$19,826	\$16,463	\$14,500	\$14,500	\$14,500	\$14,500
(23) Public Art Program Fee Fund	\$12,028	\$19,395	\$32,700	\$32,700	\$36,200	\$19,700
(24) Housing Grant Fund	\$123,261	\$35,330	\$102,000	\$102,000	\$102,000	\$102,000
(25) Measure T Transportation Improvement Fund	\$693,169	\$698,304	\$555,000	\$568,000	\$565,000	\$849,000
(26) Road Maintenance and Rehabilitation Act (SB1) Fund	\$73,706	\$80,418	\$78,496	\$78,496	\$80,791	\$80,791
(27) Measure T Equivalent Fund (MTE)	\$716	\$1,335	\$500	\$500	\$500	\$500
(28) Fire Emergency Services Fund	\$1	\$0	\$0	\$0	\$0	\$0
(29) Upper Valley Disposal Service Franchise Fees	\$108,463	\$193,837	\$197,000	\$197,000	\$202,000	\$202,000
(30) CASp Certification/Training Fund SB1186	\$2,013	\$1,592	\$1,920	\$1,920	\$1,920	\$1,920
(41) Civic Facilities Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0
(42) Drainage & Flood Control Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0
(43) Parks and Recreation Impact Fee Fund	-\$1	\$0	\$0	\$0	\$0	\$0
(45) Traffic Facilities Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0
(46) Utility Underground Impact Fee	\$2,145	\$3,818	\$1,500	\$1,500	\$1,500	\$1,500
(47) Community Project Impact Fee	\$0	\$0	\$0	\$0	\$0	\$0
(70) Housing Opportunity Program	\$67,404	\$81,422	\$78,250	\$78,250	\$80,750	\$80,750
(71) Measure S Affordable Housing	\$771,983	\$816,022	\$742,133	\$742,133	\$764,100	\$742,133
(75) Measure A Maintenance Fund	\$9,133	\$17,084	\$3,500	\$3,500	\$3,500	\$3,500
(95) Tallent Lane Private Road Benefit District Fund	\$346	\$645	\$250	\$250	\$250	\$0
(96) Mesa Court Drainage Benefit District Fund	\$965	\$1,680	\$350	\$350	\$350	\$0
<b>TOTAL</b>	<b>\$1,965,657</b>	<b>\$2,057,315</b>	<b>\$1,893,260</b>	<b>\$1,906,260</b>	<b>\$1,941,040</b>	<b>\$2,185,973</b>

## Agency Fund Revenue

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(22) Tourism Improvement District Assessment Fund	\$1,467,378	\$1,504,993	\$1,468,267	\$1,468,267	\$1,512,200	\$1,468,267
<b>TOTAL</b>	<b>\$1,467,378</b>	<b>\$1,504,993</b>	<b>\$1,468,267</b>	<b>\$1,468,267</b>	<b>\$1,512,200</b>	<b>\$1,468,267</b>

## Debt Service Revenues by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(54) 2017 Lease Revenue Bond Debt Service Fund	\$554,936	\$555,274	\$541,000	\$550,300	\$536,000	\$516,000
(55) 2020 Lease Financing	\$613,176	\$60,432	\$346,088	\$353,788	\$340,697	\$320,697
<b>TOTAL</b>	<b>\$1,168,111</b>	<b>\$615,706</b>	<b>\$887,088</b>	<b>\$904,088</b>	<b>\$876,697</b>	<b>\$836,697</b>

## Capital Projects Revenues by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(50) Capital Projects Fund	\$1,144,350	\$12,170,279	\$889,500	\$2,400,900	\$441,900	\$1,191,900
(81) Facilities, Repair and Replacement Fund	\$373,597	\$401,835	\$60,000	\$60,000	\$10,000	\$10,000
(82) Fleet, Tools and Equipment Repair and Replacement Fund	\$223,377	\$241,413	\$110,000	\$110,000	\$10,000	\$10,000
<b>TOTAL</b>	<b>\$1,741,324</b>	<b>\$12,813,527</b>	<b>\$1,059,500</b>	<b>\$2,570,900</b>	<b>\$461,900</b>	<b>\$1,211,900</b>

***Town of Yountville Biennial Budget Fiscal Years 2024/2025 and 2025/2026***

**Mid-Cycle Biennial Budget Expenditure Update**

**General Fund Expenditures Summary by Department**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Community Promotion</b>	\$351,745	\$432,202	\$511,055	\$496,055	\$501,106	\$476,106
<b>Town Manager's Office</b>	\$597,596	\$544,965	\$442,292	\$463,604	\$472,541	\$484,936
<b>Town Clerk</b>	\$482,601	\$484,341	\$819,913	\$825,570	\$806,742	\$926,489
<b>Town Attorney</b>	\$255,916	\$304,458	\$301,000	\$301,000	\$326,000	\$326,000
<b>Risk Management</b>	\$30,007	\$60,355	\$80,850	\$80,850	\$80,850	\$80,850
<b>Non-Departmental</b>	\$171,024	\$122,311	\$298,000	\$253,000	\$304,350	\$273,450
<b>IT &amp; Telecommunication</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Administrative Services</b>	\$670,723	\$684,976	\$989,222	\$1,014,444	\$982,971	\$944,149
<b>Council &amp; Mayor</b>	\$151,143	\$166,891	\$245,688	\$245,994	\$261,244	\$245,064
<b>Parks &amp; Recreation</b>	\$1,794,710	\$1,834,706	\$2,180,466	\$2,256,328	\$2,328,285	\$2,299,153
<b>Planning &amp; Building</b>	\$1,029,026	\$1,231,101	\$1,326,884	\$1,424,850	\$1,366,319	\$1,329,203
<b>Public Safety</b>	\$1,858,032	\$2,244,909	\$2,849,028	\$2,849,028	\$3,132,863	\$2,787,352
<b>Public Works</b>	\$2,356,739	\$2,613,986	\$3,111,462	\$3,350,246	\$3,282,464	\$3,406,081
<b>TOTAL</b>	<b>\$9,749,263</b>	<b>\$10,725,199</b>	<b>\$13,155,860</b>	<b>\$13,560,969</b>	<b>\$13,845,735</b>	<b>\$13,578,833</b>

**Trust and Reserve Expenditures by Fund**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(03) PERS Unfunded Actuarially Accrued Liability</b>	\$1,321,222	\$620,603	\$638,751	\$638,751	\$715,617	\$753,803
<b>(04) Emergency Reserve Fund</b>	\$0	\$2,956,175	\$0	\$0	\$0	\$0
<b>(05) Revenue Stabilization Fund</b>	\$0	\$2,944,291	\$0	\$0	\$0	\$0
<b>(06) Utility Entprs Prjct Cmtd Fund</b>	\$0	\$0	\$250,000	\$250,000	\$475,000	\$1,475,000
<b>(02) OPEB (Retiree Benefits)</b>	\$484,334	\$333,671	\$377,023	\$373,481	\$413,543	\$417,597
<b>TOTAL</b>	<b>\$1,805,557</b>	<b>\$6,854,740</b>	<b>\$1,265,774</b>	<b>\$1,262,232</b>	<b>\$1,604,160</b>	<b>\$2,646,400</b>

**Water Utility Enterprise Expenditures by Fund**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(57) Water Drought Reserve Fund</b>	\$0	\$0	\$0	\$0	\$0	\$2,000,000
<b>(60) Water Utility Capital Improvements Fund</b>	\$136,488	\$230,868	\$831,500	\$882,502	\$789,000	\$3,819,000
<b>(61) Water Utility Operations</b>	\$1,381,790	\$1,528,678	\$1,905,415	\$1,916,897	\$1,970,183	\$1,994,358
<b>TOTAL</b>	<b>\$1,518,278</b>	<b>\$1,759,546</b>	<b>\$2,736,915</b>	<b>\$2,799,399</b>	<b>\$2,759,183</b>	<b>\$7,813,358</b>

**Wastewater Utility Enterprise Expenditures by Fund**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(62) Wastewater Utility Operations</b>	\$2,006,191	\$2,569,445	\$2,914,910	\$3,021,983	\$3,045,562	\$3,127,399
<b>(63) Wastewater Treatment Capital Recovery Fund</b>	\$333,504	\$579,074	\$5,083,661	\$1,717,352	\$1,164,160	\$4,788,660
<b>(64) Wastewater Collection Capital Improvement Fund</b>	\$112,671	\$136,097	\$355,588	\$848,498	\$370,697	\$371,197
<b>TOTAL</b>	<b>\$2,452,366</b>	<b>\$3,284,615</b>	<b>\$8,354,159</b>	<b>\$5,587,833</b>	<b>\$4,580,419</b>	<b>\$8,287,256</b>

## Special Revenue Funds Expenditures by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(20) State Gas Tax Fund	\$5,804	\$60,433	\$90,000	\$95,375	\$93,000	\$93,000
(21) Public Educational and Government Access Fund	\$25,810	\$5,000	\$5,000	\$25,000	\$5,000	\$5,000
(23) Public Art Program Fee Fund	\$29,500	\$28,538	\$35,800	\$35,800	\$29,895	\$29,895
(24) Housing Grant Fund	\$35,041	\$0	\$100,000	\$100,000	\$100,000	\$100,000
(25) Measure T Transportation Improvement Fund	\$354,279	\$238,453	\$550,000	\$1,545,011	\$560,000	\$844,000
(26) Road Maintenance and Rehabilitation Act (SB1) Fund	\$0	\$79,600	\$68,000	\$68,000	\$69,000	\$69,000
(27) Measure T Equivalent Fund (MTE)	\$0	\$0	\$0	\$0	\$0	\$40,000
(28) Fire Emergency Services Fund	\$0	\$32	\$0	\$0	\$0	\$0
(29) Upper Valley Disposal Service Franchise Fees	\$3,571	\$3,869	\$181,500	\$6,500	\$81,500	\$606,500
(30) CASp Certification/Training Fund SB1186	\$1,973	\$1,905	\$1,900	\$1,900	\$1,900	\$1,900
(70) Housing Opportunity Program	\$64,200	\$71,510	\$76,100	\$76,100	\$78,600	\$80,200
(71) Measure S Affordable Housing	\$0	\$3,027,248	\$300,000	\$337,677	\$300,000	\$1,100,000
(75) Measure A Maintenance Fund	\$0	\$107,722	\$80,000	\$80,000	\$80,000	\$270,000
(95) Tallent Lane Private Road Benefit District Fund	\$0	\$18,796	\$0	\$0	\$0	\$0
(96) Mesa Court Drainage Benefit District Fund	\$0	\$52,295	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$520,178</b>	<b>\$3,695,401</b>	<b>\$1,488,300</b>	<b>\$2,371,363</b>	<b>\$1,398,895</b>	<b>\$3,239,495</b>

## Agency Fund Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(22) Tourism Improvement District Assessment Fund	\$1,407,392	\$1,488,172	\$1,648,200	\$1,533,700	\$1,481,150	\$1,448,200
<b>TOTAL</b>	<b>\$1,407,392</b>	<b>\$1,488,172</b>	<b>\$1,648,200</b>	<b>\$1,533,700</b>	<b>\$1,481,150</b>	<b>\$1,448,200</b>

## Debt Service Expenditures by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(54) 2017 Lease Revenue Bond Debt Service Fund	\$544,669	\$544,294	\$543,168	\$543,168	\$546,168	\$546,168
(55) 2020 Lease Financing	\$351,805	\$352,427	\$352,948	\$352,948	\$348,370	\$348,370
<b>TOTAL</b>	<b>\$896,474</b>	<b>\$896,720</b>	<b>\$896,116</b>	<b>\$896,116</b>	<b>\$894,538</b>	<b>\$894,538</b>

## Capital Projects Expenditures by Fund

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(50) Capital Projects Fund	\$311,717	\$12,094,540	\$1,568,540	\$3,254,879	\$358,000	\$2,221,000
(81) Facilities, Repair and Replacement Fund	\$304,399	\$141,085	\$160,000	\$221,700	\$325,250	\$375,000
(82) Fleet, Tools and Equipment Repair and Replacement Fund	\$0	\$703,507	\$265,307	\$216,752	\$60,000	\$150,000
<b>TOTAL</b>	<b>\$616,115</b>	<b>\$12,939,132</b>	<b>\$1,993,847</b>	<b>\$3,693,331</b>	<b>\$743,250</b>	<b>\$2,746,000</b>

## **General Fund Overview**

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

#### **General Fund Summary**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Adopted</b>	<b>2025/2026 Revised</b>
<b>BEGINNING FUND BALANCE</b>	<b>10,332,980</b>	<b>8,309,066</b>	<b>1,537,129</b>	<b>4,444,547</b>	<b>1,552,567</b>	<b>2,381,905</b>
<b>Total Revenue</b>	<b>14,843,781</b>	<b>15,579,865</b>	<b>14,899,756</b>	<b>15,076,786</b>	<b>15,276,920</b>	<b>15,095,626</b>
<b>Total Expenditures</b>	<b>9,749,258</b>	<b>10,725,197</b>	<b>13,155,861</b>	<b>13,560,971</b>	<b>13,845,735</b>	<b>13,578,833</b>
<b>Revenue Less Expenditures (before transfers)</b>	<b>5,094,523</b>	<b>4,854,668</b>	<b>1,743,895</b>	<b>1,515,815</b>	<b>1,431,185</b>	<b>1,516,793</b>
<b>Total Transfers</b>	<b>-7,118,437</b>	<b>-8,719,187</b>	<b>-1,728,457</b>	<b>-3,578,457</b>	<b>-1,374,018</b>	<b>-1,492,957</b>
<b>Excess (Deficiency) After Transfers</b>	<b>-2,023,914</b>	<b>-3,864,519</b>	<b>15,438</b>	<b>-2,062,642</b>	<b>57,167</b>	<b>23,836</b>
<b>Ending Fund Balance</b>	<b>8,309,066</b>	<b>4,444,547</b>	<b>1,552,567</b>	<b>2,381,905</b>	<b>1,609,734</b>	<b>2,405,741</b>

#### **Fiscal Year 2025/2026**

#### **General Fund Expenditure Summary by Category**

*(Includes Transfers Out)*

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Adopted</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Adopted</b>	<b>2025/2026 Revised</b>
<b>Personnel</b>						
Salaries	\$3,356,708	\$3,513,269	\$3,729,595	\$3,811,371	\$3,924,733	\$3,911,479
Benefits	\$788,246	\$1,002,296	\$1,203,842	\$1,222,269	\$1,277,837	\$1,241,776
PERS Employer Rate/Pension Expense	\$285,873	\$351,167	\$362,504	\$370,911	\$380,774	\$358,837
Allocations - Wkrs Comp, Liab, OPEB	\$565,019	\$533,218	\$570,475	\$594,915	\$651,976	\$645,256
<b>PERSONNEL TOTAL</b>	<b>\$4,995,847</b>	<b>\$5,399,950</b>	<b>\$5,866,416</b>	<b>\$5,999,466</b>	<b>\$6,235,320</b>	<b>\$6,157,348</b>
<b>Supplies &amp; Services</b>						
Supplies & Services	\$1,762,890	\$2,341,480	\$2,867,881	\$3,004,484	\$2,903,232	\$2,923,199
Contract Services	\$2,928,232	\$3,670,217	\$4,379,113	\$4,514,569	\$4,667,234	\$4,455,337
<b>SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$4,691,121</b>	<b>\$6,011,697</b>	<b>\$7,246,994</b>	<b>\$7,519,053</b>	<b>\$7,570,466</b>	<b>\$7,378,536</b>
<b>Capital Outlay</b>	<b>-\$95,665</b>	<b>\$61,700</b>	<b>\$42,450</b>	<b>\$42,450</b>	<b>\$39,949</b>	<b>\$42,949</b>
<b>Loan Payments</b>	<b>\$157,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>	<b>\$7,132,933</b>	<b>\$1,750,700</b>	<b>\$1,743,100</b>	<b>\$1,743,100</b>	<b>\$1,389,100</b>	<b>\$1,507,600</b>
<b>TOTAL</b>	<b>\$16,882,196</b>	<b>\$13,224,047</b>	<b>\$14,898,960</b>	<b>\$15,304,069</b>	<b>\$15,234,835</b>	<b>\$15,086,433</b>

## Town of Yountville Biennial Budget Fiscal Years 2024/2025 and 2025/2026

# General Fund Summary

Revenues, Expenditures, Transfers, and Fund Balance Allocations

	2022/2023	2023/2024	2024/2025		2025/2026	
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED	REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,332,980</b>	<b>\$ 8,309,066</b>	<b>\$ 1,537,129</b>	<b>\$ 4,444,547</b>	<b>\$ 1,552,567</b>	<b>\$ 2,381,905</b>
<b>REVENUE</b>						
Property Tax	2,627,411	2,458,392	2,679,300	2,679,300	2,733,100	2,733,100
Sales Tax	1,628,440	1,712,773	1,737,000	1,737,000	1,788,000	1,723,606
Other Taxes	205,732	181,051	175,000	175,000	180,000	180,000
Transient Occupancy Tax	8,750,591	8,924,671	8,785,600	8,785,600	9,049,200	8,785,600
Licenses & Permits	199,479	211,470	164,875	172,141	165,375	165,375
Fines & Forfeitures	60,023	81,822	4,250	4,250	4,250	4,250
Investment Earnings	95,776	518,734	55,000	69,500	55,000	55,000
Rents & Concessions	339,955	369,798	363,216	364,716	370,372	373,072
Intergovernmental	257,362	210,564	236,600	196,600	201,600	201,600
Parks & Recreation Fees	359,492	430,112	377,995	432,995	404,715	454,715
Charges for Services	169,614	316,897	197,000	197,000	197,000	291,000
Miscellaneous Revenue	149,906	163,581	123,920	262,684	128,308	128,308
<b>Total Revenue</b>	<b>\$ 14,843,781</b>	<b>\$ 15,579,865</b>	<b>\$ 14,899,756</b>	<b>\$ 15,076,786</b>	<b>\$ 15,276,920</b>	<b>\$ 15,095,626</b>
<b>EXPENDITURES</b>						
General Government	2,710,753	2,800,496	3,688,021	3,680,517	3,735,804	3,757,044
Planning & Building	1,029,026	1,231,100	1,326,884	1,424,850	1,366,319	1,329,203
Public Safety	1,858,032	2,244,909	2,849,028	2,849,028	3,132,863	2,787,352
Public Works	2,356,739	2,613,987	3,111,462	3,350,248	3,282,464	3,406,081
Parks & Recreation	1,794,708	1,834,705	2,180,466	2,256,328	2,328,285	2,299,153
<b>Total Expenditures</b>	<b>\$ 9,749,258</b>	<b>\$ 10,725,197</b>	<b>\$ 13,155,861</b>	<b>\$ 13,560,971</b>	<b>\$ 13,845,735</b>	<b>\$ 13,578,833</b>
<b>Revenue Less Expenditures before Transfers</b>	<b>\$ 5,094,523</b>	<b>\$ 4,854,668</b>	<b>\$ 1,743,895</b>	<b>\$ 1,515,815</b>	<b>\$ 1,431,185</b>	<b>\$ 1,516,793</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>						
Retiree Health Insurance (OPEB) (02)	(100,000)	-	-	-	-	-
Pers UAAL Reserve (03)	(750,000)	-	-	-	-	-
Emergency Reserve Fund (04)	(400,000)	-	-	-	-	-
Unanticipated Tourism Rev. Deficits Rsrv Fund (05)	(500,000)	-	-	-	-	-
General Fund Reserve (07)	-	-	-	(350,000)	-	-
Public Art Fee Fund (23)	-	-	(25,000)	(25,000)	(28,500)	(12,000)
Utility Enterprise Capital Projects Fund (06)	(1,650,000)	-	-	-	-	-
Water Utility Capital Improvement Fund (60)	(888,668)	-	-	-	-	-
Facilities Repair and Replacement Fund (81)	(350,000)	(350,000)	(50,000)	(50,000)	-	-
Fleet Tools and Equipment Fund (82)	(200,000)	(200,000)	(100,000)	(100,000)	-	-
Tourist Business Improvement District (22)	14,496	14,963	14,643	14,643	15,082	14,643
Housing Opportunity Fund (70)	(64,200)	(66,300)	(76,100)	(76,100)	(78,600)	(78,600)
Town of Yountville Community Foundation	(1,215)	(13,425)	-	-	-	-
Capital Projects (50)	(1,100,000)	(7,530,075)	(625,000)	(2,125,000)	(425,000)	(600,000)
Debt Service - 2017 Lease Revenue Bonds (54)	(550,000)	(545,000)	(540,000)	(540,000)	(535,000)	(515,000)
Debt Service - 2020 Lease Revenue Bonds (55)	(573,000)	(20,000)	(315,000)	(315,000)	(310,000)	(290,000)
Water Fund - Low Income Utility Subsidy (61)	(2,925)	(4,675)	(6,000)	(6,000)	(6,000)	(6,000)
Wastewater Fund - Low Income Utility Subsidy (62)	(2,925)	(4,675)	(6,000)	(6,000)	(6,000)	(6,000)
<b>Total Transfers</b>	<b>\$ (7,118,437)</b>	<b>\$ (8,719,187)</b>	<b>\$ (1,728,457)</b>	<b>\$ (3,578,457)</b>	<b>\$ (1,374,018)</b>	<b>\$ (1,492,957)</b>
<b>Excess (Deficiency) After Transfers</b>	<b>\$ (2,023,914)</b>	<b>\$ (3,864,519)</b>	<b>\$ 15,438</b>	<b>\$ (2,062,642)</b>	<b>\$ 57,167</b>	<b>\$ 23,836</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 8,309,066</b>	<b>\$ 4,444,547</b>	<b>\$ 1,552,567</b>	<b>\$ 2,381,905</b>	<b>\$ 1,609,734</b>	<b>\$ 2,405,741</b>
	2022/2023	2023/2024	2024/2025		2025/2026	
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED	REVISED
<b>FUND BALANCE ALLOCATIONS</b>						
Nonspendable for Leases (GASB 87)	75,142	123,398	75,142	75,142	75,142	75,142
Nonspendable for Market Fluctuations (GASB 34)	-	328,806	-	328,806	-	328,806
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	462,120	292,927	657,793	307,119	692,287	678,942
Assigned for Legal Contingencies	145,000	75,000	-	-	-	-
Assigned for Leave Buy Out	100,657	30,942	160,000	160,000	160,000	160,000
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	200,000	200,000	200,000	200,000	200,000	200,000
Assigned for Affordable Housing Opportunities	3,616,075	-	-	-	-	-
Unassigned Fund Balance	3,640,070	3,323,474	389,632	1,240,840	412,310	892,852
<b>Total Fund Balance</b>	<b>\$ 8,309,064</b>	<b>\$ 4,444,547</b>	<b>\$ 1,552,567</b>	<b>\$ 2,381,907</b>	<b>\$ 1,609,739</b>	<b>\$ 2,405,742</b>
<b>COMBINED FUND BALANCES</b>						
01 - General Fund Balance	8,309,064	4,444,547	1,552,567	2,381,907	1,609,739	2,405,742
02 - OPEB - Other Post Employment Benefits Fund	(19,808)	(7,023)	292	(2,023)	392	1,477
03 - PERS Unfunded Accrued Liability Reserve Fund	77,865	11,161	13,055	11,661	13,285	12,161
04 - Emergency Reserve Fund	2,855,601	-	-	-	-	-
05 - Unanticipated Tourism Revenue Deficit Reserve F	-	-	-	-	-	-
06 - Utility Enterprise Capital Projects Reserve Fund	1,677,172	1,736,242	1,472,172	1,531,242	1,012,172	71,242
07 - General Fund Reserve	-	5,000,466	4,935,729	5,500,466	4,960,729	5,575,466
<b>Fund Balance Per Financial Statements (Combined)</b>	<b>\$ 12,899,894</b>	<b>\$ 11,185,393</b>	<b>\$ 7,973,815</b>	<b>\$ 9,423,253</b>	<b>\$ 7,596,317</b>	<b>\$ 8,066,088</b>

# **Town Council/Mayor Department**

General Fund Department 01-1001

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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](#).

### **Mid-Cycle (Budget Year 2) Updates**

- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some personnel costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$16,180.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Salaries - Part Time	\$46,979	\$46,262	\$52,675	\$52,675	\$57,000	\$57,000
Medicare & Fica	\$4,218	\$3,463	\$4,030	\$4,030	\$4,361	\$4,361
Deferred Compensation	\$50	\$300	\$1,500	\$1,500	\$1,500	\$1,500
Payment-In Lieu Health	\$3,231	\$17,429	\$12,000	\$12,000	\$12,000	\$18,000
Health Insurance	\$21,207	\$29,224	\$64,599	\$64,599	\$71,059	\$41,452
Dental Insurance	\$2,863	\$2,895	\$3,486	\$3,486	\$3,661	\$2,693
Vision Insurance	\$1,253	\$1,450	\$2,500	\$2,500	\$2,500	\$2,500
Life/Disability Insurance	\$254	\$284	\$319	\$319	\$328	\$201
Cell Phone Allowance	\$1,680	\$4,000	\$4,800	\$4,800	\$4,800	\$4,800
Other Employee Reimbursement	\$100	\$150	\$3,000	\$3,000	\$3,000	\$3,000
Technology Stipend	\$5,400	\$0	\$1,800	\$1,800	\$0	\$7,200
Allocated Liability Insurance	\$3,361	\$2,979	\$3,310	\$3,552	\$3,972	\$4,909
Allocated Wrks Comp Insurance	\$1,334	\$1,213	\$1,344	\$1,408	\$1,613	\$1,998
<b>TOTAL</b>	<b>\$91,930</b>	<b>\$109,649</b>	<b>\$155,363</b>	<b>\$155,669</b>	<b>\$165,794</b>	<b>\$149,614</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Other Supplies & Materials	\$1,283	\$970	\$1,600	\$1,600	\$1,700	\$1,700
Conference & Travel	\$6,426	\$6,986	\$25,000	\$25,000	\$26,000	\$26,000
Meetings & Training	\$40,459	\$38,694	\$41,725	\$41,725	\$44,250	\$44,250
Other Community Support	\$11,045	\$10,592	\$22,000	\$22,000	\$23,500	\$23,500
<b>TOTAL</b>	<b>\$59,213</b>	<b>\$57,242</b>	<b>\$90,325</b>	<b>\$90,325</b>	<b>\$95,450</b>	<b>\$95,450</b>

#### **Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Council & Mayor	\$151,143	\$166,891	\$245,688	\$245,994	\$261,244	\$245,064
<b>TOTAL</b>	<b>\$151,143</b>	<b>\$166,891</b>	<b>\$245,688</b>	<b>\$245,994</b>	<b>\$261,244</b>	<b>\$245,064</b>

# **Non-Departmental Expenditures**

General Fund Department 01-1010

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 such as office furniture, office supplies, workstation chairs, the employees' Town Logo Wear Program. This budget also supports the contracted services with the County of Napa Animal Shelter cost share allocation and the Annual Organizational Planning Retreat. Additionally this budget includes funding for dues and subscriptions to agency memberships in the local government field to support the professional development of the Town Council.

### **Mid-Cycle (Budget Year 2) Updates**

- Some costs revised based on updated assumptions.
- Yountville share of Regional Climate Action and Adaptation Plan moved to Upper Valley Disposal Franchise Fees Fund 29.
- Net effect is in a decrease in total expenditures of \$30,900.

### **Non-Departmental Expenditures**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Office Supplies</b>	\$12,956	\$11,189	\$13,000	\$13,000	\$13,500	\$13,500
<b>Other Supplies &amp; Materials</b>	\$14,401	\$18,224	\$20,000	\$20,000	\$22,000	\$20,000
<b>Postage &amp; Printing</b>	\$2,999	\$1,865	\$3,500	\$3,500	\$3,500	\$3,000
<b>Personnel Services</b>	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
<b>Dues &amp; Subscriptions</b>	\$17,185	\$23,716	\$53,500	\$53,500	\$55,350	\$25,850
<b>Designated Contingency</b>	\$0	\$0	\$45,000	\$0	\$45,000	\$45,000
<b>Contract Services</b>	\$123,483	\$67,317	\$153,000	\$153,000	\$155,000	\$156,100
<b>TOTAL</b>	<b>\$171,024</b>	<b>\$122,311</b>	<b>\$298,000</b>	<b>\$253,000</b>	<b>\$304,350</b>	<b>\$273,450</b>

# Information Technology & Communications Department

General Fund Department 01-1011

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### 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.

### Mid-Cycle (Budget Year 2) Updates

- Some costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$32,894.

### Department Expenditures

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

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$2,153	\$628	\$2,250	\$2,250	\$2,250	\$2,250
<b>Other Supplies &amp; Materials</b>	\$1,654	\$1,153	\$2,500	\$2,500	\$2,500	\$2,500
<b>Equipment Maintenance</b>	\$0	\$398	\$5,250	\$5,250	\$5,250	\$6,563
<b>Equipment Rental</b>	\$25,359	\$21,362	\$28,000	\$28,000	\$28,000	\$24,000
<b>Telecommunications</b>	\$45,123	\$39,914	\$53,500	\$53,500	\$56,000	\$46,000
<b>Internet &amp; Network</b>	\$5,446	\$1,797	\$20,000	\$20,000	\$8,000	\$10,000
<b>Software And Licenses</b>	\$209,570	\$259,681	\$376,895	\$376,895	\$391,042	\$365,835
<b>Allocated IT Costs</b>	-\$418,477	-\$371,643	-\$539,395	-\$539,395	-\$540,542	-\$507,648
<b>Contract Services</b>	\$86,726	\$20,613	\$28,000	\$28,000	\$28,000	\$28,000
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$42,447	\$26,098	\$23,000	\$23,000	\$19,500	\$22,500
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# **Community Promotion & Programs Division**

General Fund Department 01-1015

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 NVTA's 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Some costs revised based on updated assumptions.
- Net result is a decrease in total expenditures of \$25,000.

### **Department Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Supplies &amp; Materials</b>	\$0	\$42	\$2,500	\$2,500	\$3,000	\$3,000
<b>Advertising</b>	\$2,213	\$1,416	\$5,000	\$5,000	\$5,500	\$5,500
<b>Chamber Of Commerce</b>	\$313,643	\$329,325	\$339,205	\$339,205	\$349,381	\$349,381
<b>Emergency Preparedness</b>	\$2,482	\$6,263	\$7,500	\$7,500	\$7,875	\$7,875
<b>60th Anniversary Celebration</b>	\$0	\$0	\$20,000	\$55,000	\$0	\$0
<b>Blue Zones Project Implementation</b>	\$0	\$826	\$1,500	\$1,500	\$0	\$0
<b>Transit Subsidy</b>	\$27,928	\$36,711	\$50,000	\$50,000	\$50,000	\$50,000
<b>Town Newsletter</b>	\$3,354	\$724	\$4,500	\$4,500	\$4,500	\$4,500
<b>Small Projects Grant Program</b>	\$0	\$50,000	\$50,000	\$0	\$50,000	\$25,000
<b>Other Community Support</b>	\$2,125	\$6,894	\$15,000	\$15,000	\$15,000	\$15,000
<b>TOYCF Administrative Costs</b>	\$0	\$0	\$500	\$500	\$500	\$500
<b>Contract Services</b>	\$0	\$0	\$15,350	\$15,350	\$15,350	\$15,350
<b>TOTAL</b>	<b>\$351,745</b>	<b>\$432,202</b>	<b>\$511,055</b>	<b>\$496,055</b>	<b>\$501,106</b>	<b>\$476,106</b>

# **Town Manager's Office Department**

General Fund Department 01-1101

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Revision to salary projections based on current employee agreements and staffing levels.
- Net effect is an increase to total expenditures in the amount of \$12,395.

### **Department Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$333,768	\$265,993	\$222,014	\$229,454	\$235,301	\$245,744
<b>Overtime</b>	\$0	\$0	\$250	\$250	\$275	\$275
<b>Medicare &amp; Fica</b>	\$4,530	\$3,608	\$3,220	\$3,220	\$3,412	\$3,564
<b>Deferred Compensation</b>	\$25,221	\$23,210	\$24,261	\$24,261	\$25,176	\$25,173
<b>Payment-In Lieu Health</b>	\$600	\$762	\$900	\$900	\$900	\$900
<b>Health Insurance</b>	\$34,582	\$32,233	\$37,110	\$37,110	\$40,821	\$43,711
<b>Dental Insurance</b>	\$2,675	\$2,240	\$2,527	\$2,527	\$2,653	\$2,733
<b>Vision Insurance</b>	\$525	\$508	\$688	\$688	\$688	\$688
<b>Life/Disability Insurance</b>	\$2,775	\$2,430	\$2,053	\$2,053	\$2,115	\$1,612
<b>Tuition Reimbursement</b>	\$0	\$0	\$930	\$930	\$930	\$930
<b>Automobile Allowance</b>	\$3,960	\$2,945	\$3,120	\$3,120	\$3,120	\$3,120
<b>Cell Phone Allowance</b>	\$2,193	\$1,896	\$1,320	\$1,320	\$1,320	\$1,320
<b>Other Employee Reimbursement</b>	\$400	\$22,389	\$825	\$825	\$825	\$825
<b>Life Insurance Reimbursement</b>	\$1,200	\$0	\$0	\$0	\$0	\$0
<b>Technology Stipend</b>	\$285	\$630	\$810	\$810	\$1,125	\$1,575
<b>Pers Employer Rate</b>	\$34,291	\$24,367	\$25,203	\$27,271	\$26,683	\$27,018
<b>Allocated PRSP- Payment to Trust</b>	\$15,087	\$16,400	\$10,901	\$10,901	\$11,554	\$11,552
<b>Allocated OPEB - Payment to Trust</b>	\$15,087	\$8,200	\$4,361	\$4,361	\$4,622	\$4,621
<b>Allocated Liability Insurance</b>	\$20,923	\$20,662	\$16,510	\$17,721	\$19,811	\$19,977
<b>Allocated Wrks Comp Insurance</b>	\$7,970	\$8,411	\$6,704	\$7,022	\$8,045	\$8,130
<b>TOTAL</b>	<b>\$506,071</b>	<b>\$436,885</b>	<b>\$363,707</b>	<b>\$374,744</b>	<b>\$389,376</b>	<b>\$403,468</b>

#### **Supplies & Services**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Office Supplies</b>	\$1,851	\$373	\$2,500	\$2,500	\$2,500	\$1,500
<b>Other Supplies &amp; Materials</b>	\$133	\$0	\$400	\$400	\$400	\$400
<b>Postage &amp; Printing</b>	\$13	\$0	\$0	\$0	\$0	\$0
<b>Personnel Services</b>	\$18,030	\$26,030	\$10,000	\$20,275	\$10,000	\$10,000
<b>Allocated IT Costs</b>	\$52,915	\$50,817	\$34,185	\$34,185	\$34,265	\$32,168

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Conference &amp; Travel</b>	\$13,230	\$15,383	\$13,000	\$13,000	\$16,500	\$16,500
<b>Meetings &amp; Training</b>	\$4,241	\$12,251	\$15,000	\$15,000	\$16,000	\$16,000
<b>Dues &amp; Subscriptions</b>	\$1,113	\$3,226	\$3,500	\$3,500	\$3,500	\$4,900
<b>TOTAL</b>	<b>\$91,525</b>	<b>\$108,080</b>	<b>\$78,585</b>	<b>\$88,860</b>	<b>\$83,165</b>	<b>\$81,468</b>

**Total Expenditures**

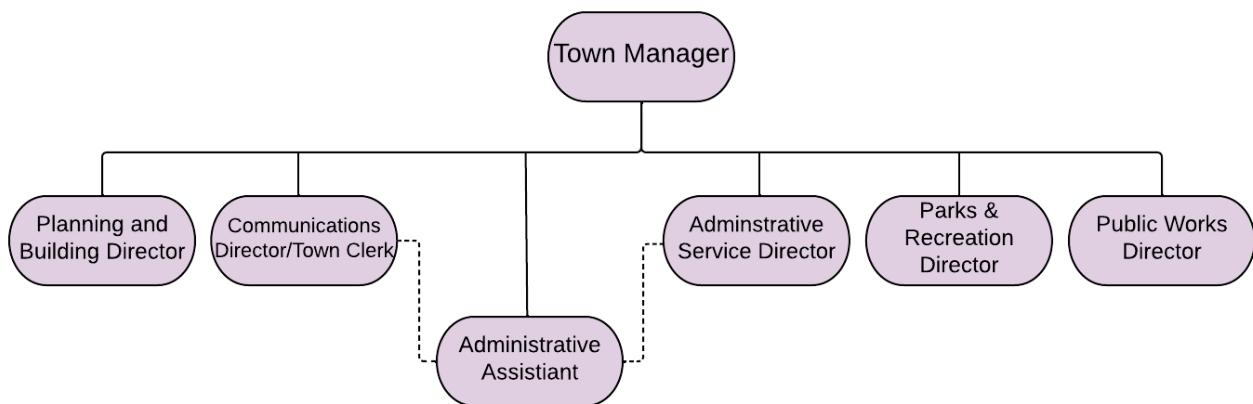
	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Town Manager's Office</b>	\$597,596	\$544,965	\$442,292	\$463,604	\$472,541	\$484,936
<b>TOTAL</b>	<b>\$597,596</b>	<b>\$544,965</b>	<b>\$442,292</b>	<b>\$463,604</b>	<b>\$472,541</b>	<b>\$484,936</b>

## Full-Time Staff Allocations

**Town Manager's Office**

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

### Town Manager's Office Organizational Chart



# **Administrative Services Department**

General Fund Department 01-1102

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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](#).

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$38,822.

### **Department Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$302,564	\$289,577	\$347,655	\$349,515	\$369,012	\$367,076
<b>Salaries - Part Time</b>	\$26,179	\$27,671	\$28,768	\$28,768	\$30,210	\$30,210
<b>Overtime</b>	\$56	\$1,056	\$400	\$400	\$425	\$425
<b>Medicare &amp; Fica</b>	\$6,093	\$5,816	\$7,242	\$7,242	\$7,662	\$7,634
<b>Deferred Compensation</b>	\$21,033	\$20,549	\$26,935	\$26,935	\$28,440	\$28,002
<b>Payment-In Lieu Health</b>	\$4,500	\$3,651	\$2,400	\$2,400	\$2,400	\$2,400
<b>Health Insurance</b>	\$25,703	\$27,994	\$64,506	\$64,506	\$70,957	\$61,371
<b>Dental Insurance</b>	\$4,653	\$4,398	\$5,160	\$5,160	\$5,418	\$4,996
<b>Vision Insurance</b>	\$230	\$328	\$1,188	\$1,188	\$1,188	\$1,188
<b>Life/Disability Insurance</b>	\$3,012	\$3,142	\$3,831	\$3,831	\$3,946	\$4,068
<b>Tuition Reimbursement</b>	\$0	\$0	\$1,200	\$1,200	\$1,080	\$1,080
<b>Automobile Allowance</b>	\$2,220	\$1,770	\$1,590	\$1,590	\$1,590	\$1,590
<b>Cell Phone Allowance</b>	\$1,785	\$1,883	\$2,760	\$2,760	\$2,760	\$2,280
<b>Other Employee Reimbursement</b>	\$258	\$198	\$1,469	\$1,469	\$1,469	\$1,469
<b>Technology Stipend</b>	\$1,635	\$135	\$1,800	\$1,800	\$1,935	\$2,655
<b>Pers Employer Rate</b>	\$34,248	\$33,801	\$40,585	\$41,102	\$42,992	\$42,351
<b>Allocated PRSP- Payment to Trust</b>	\$14,087	\$15,256	\$16,913	\$16,913	\$17,952	\$17,639
<b>Allocated OPEB - Payment to Trust</b>	\$14,087	\$7,628	\$6,765	\$6,765	\$7,181	\$7,056
<b>Allocated Liability Insurance</b>	\$19,781	\$19,487	\$24,643	\$26,452	\$29,571	\$30,856
<b>Allocated Wrkrs Comp Insurance</b>	\$7,857	\$7,933	\$10,007	\$10,481	\$12,008	\$12,558
<b>TOTAL</b>	<b>\$489,980</b>	<b>\$472,273</b>	<b>\$595,817</b>	<b>\$600,477</b>	<b>\$638,196</b>	<b>\$626,904</b>

#### **Supplies & Services**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Office Supplies</b>	\$973	\$616	\$1,000	\$1,000	\$1,000	\$1,000
<b>Other Supplies &amp; Materials</b>	\$457	\$354	\$1,000	\$1,000	\$1,000	\$1,000
<b>Postage &amp; Printing</b>	\$2,836	\$3,156	\$3,500	\$3,500	\$3,700	\$3,700

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Audit &amp; Accounting Services</b>	\$27,263	\$12,675	\$68,000	\$76,250	\$28,000	\$25,000
<b>Bank &amp; Fiscal Agent Fees</b>	\$654	\$438	\$1,500	\$1,500	\$1,500	\$850
<b>Personnel Services</b>	\$0	\$0	\$10,000	\$10,000	\$10,000	\$14,500
<b>Allocated IT Costs</b>	\$48,101	\$41,294	\$71,810	\$71,810	\$71,970	\$67,590
<b>Conference &amp; Travel</b>	\$5,698	\$2,086	\$14,000	\$14,000	\$17,000	\$13,000
<b>Meetings &amp; Training</b>	\$5,336	\$8,748	\$13,200	\$13,200	\$13,200	\$13,200
<b>Dues &amp; Subscriptions</b>	\$2,371	\$1,995	\$3,320	\$3,320	\$3,380	\$3,380
<b>Contract Services</b>	\$87,053	\$141,343	\$206,075	\$218,387	\$194,025	\$174,025
<b>TOTAL</b>	<b>\$180,743</b>	<b>\$212,703</b>	<b>\$393,405</b>	<b>\$413,967</b>	<b>\$344,775</b>	<b>\$317,245</b>

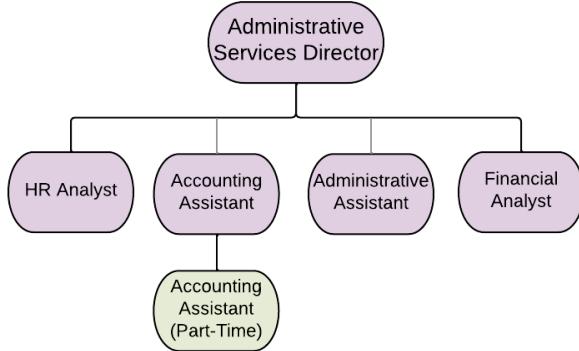
**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Finance</b>	\$670,723	\$684,976	\$989,222	\$1,014,444	\$982,971	\$944,149
<b>TOTAL</b>	<b>\$670,723</b>	<b>\$684,976</b>	<b>\$989,222</b>	<b>\$1,014,444</b>	<b>\$982,971</b>	<b>\$944,149</b>

## Full-Time Staff Allocations

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

### **Administrative Services Department Organizational Chart**



# **Risk Management Department**

General Fund Department 01-1103

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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. Administrative oversight costs, employee safety committee and risk management costs that are not directly allocated to departments remain in this budget. The Town Manager serves as the Town's designated CIRA Board representative. The revenue collected into this fund is from CIRA safety grants for things like ergonomic workstations as well as employee training and safety gear.

### **Mid-Cycle (Budget Year 2) Updates**

- No change.

### **Department Expenditures**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Other Supplies &amp; Materials</b>	\$5,684	\$7,435	\$8,500	\$8,500	\$8,500	\$8,500
<b>Conference &amp; Travel</b>	\$0	\$0	\$850	\$850	\$850	\$850
<b>Liability Claims</b>	\$7,980	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
<b>Workers' Comp Insurance</b>	\$1,263	\$0	\$0	\$0	\$0	\$0
<b>Workers Compensation Claims</b>	\$1,694	\$3,527	\$10,000	\$10,000	\$10,000	\$10,000
<b>Unemployment Insurance</b>	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
<b>Contract Services</b>	\$13,385	\$39,392	\$41,500	\$41,500	\$41,500	\$41,500
<b>TOTAL</b>	<b>\$30,007</b>	<b>\$60,355</b>	<b>\$80,850</b>	<b>\$80,850</b>	<b>\$80,850</b>	<b>\$80,850</b>

### **Program Revenue**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Refunds &amp; Reimbursements</b>	\$7,000	\$0	\$7,000	\$16,644	\$7,000	\$7,000
<b>TOTAL</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$16,644</b>	<b>\$7,000</b>	<b>\$7,000</b>

## **Town Attorney Department**

General Fund Department 01-1105

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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 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.

#### **Mid-Cycle (Budget Year 2) Updates**

- No change

#### **Department Expenditures**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Postage &amp; Printing</b>	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
<b>Contract Services</b>	\$255,916	\$304,458	\$300,000	\$300,000	\$325,000	\$325,000
<b>TOTAL</b>	<b>\$255,916</b>	<b>\$304,458</b>	<b>\$301,000</b>	<b>\$301,000</b>	<b>\$326,000</b>	<b>\$326,000</b>

# **Town Clerk & Communications Department**

General Fund Department 01-1110

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Town Clerk and Communications Department serves as the central hub for legislative proceedings. 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](#).

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries cost revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Personnel costs revised to reflect removal of part-time position and addition of one full-time Deputy Director of Marketing and Economic Development position.
- Some Supplies & Services revised based on updated assumptions.
- Net effect is an increase in total expenditures of \$119,747.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$229,629	\$229,130	\$341,721	\$342,961	\$359,048	\$464,137
<b>Salaries - Part Time</b>	\$0	\$0	\$26,612	\$26,612	\$27,946	\$0
<b>Medicare &amp; Fica</b>	\$3,133	\$3,087	\$6,991	\$6,991	\$7,345	\$6,730
<b>Deferred Compensation</b>	\$7,729	\$14,135	\$24,615	\$24,615	\$25,797	\$33,492
<b>Payment-In Lieu Health</b>	\$5,400	\$2,492	\$0	\$0	\$0	\$0
<b>Health Insurance</b>	\$13,507	\$17,665	\$63,199	\$63,199	\$69,519	\$90,616
<b>Dental Insurance</b>	\$2,479	\$2,024	\$3,668	\$3,668	\$3,851	\$5,213
<b>Vision Insurance</b>	\$950	\$952	\$1,225	\$1,225	\$1,225	\$1,600
<b>Life/Disability Insurance</b>	\$2,435	\$2,058	\$3,142	\$3,142	\$3,237	\$5,116
<b>Tuition Reimbursement</b>	\$0	\$0	\$300	\$300	\$300	\$300
<b>Automobile Allowance</b>	\$0	\$375	\$2,580	\$2,580	\$2,580	\$4,980
<b>Cell Phone Allowance</b>	\$1,952	\$1,642	\$2,352	\$2,352	\$2,352	\$3,072
<b>Other Employee Reimbursement</b>	\$1,150	\$730	\$1,514	\$1,514	\$1,514	\$1,320
<b>Technology Stipend</b>	\$104	\$0	\$3,420	\$3,420	\$810	\$3,780
<b>Pers Employer Rate</b>	\$16,530	\$16,442	\$33,734	\$34,079	\$35,487	\$37,674
<b>Allocated PRSP- Payment to Trust</b>	\$10,844	\$13,721	\$16,511	\$16,511	\$17,355	\$22,852
<b>Allocated OPEB - Payment to Trust</b>	\$10,844	\$6,860	\$6,605	\$6,605	\$6,942	\$9,141
<b>Allocated Liability Insurance</b>	\$15,107	\$16,481	\$23,167	\$24,868	\$27,800	\$26,888
<b>Allocated Wrks Comp Insurance</b>	\$6,000	\$6,709	\$9,407	\$9,853	\$11,289	\$10,943
<b>TOTAL</b>	<b>\$327,794</b>	<b>\$334,504</b>	<b>\$570,763</b>	<b>\$574,495</b>	<b>\$604,397</b>	<b>\$727,854</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$663	\$1,390	\$1,600	\$1,600	\$1,700	\$1,700
<b>Other Supplies &amp; Materials</b>	\$1,651	\$2,346	\$1,600	\$1,600	\$1,700	\$1,700
<b>Advertising</b>	\$1,873	\$1,729	\$6,000	\$6,000	\$6,500	\$6,500

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Elections</b>	\$36,214	\$41,936	\$46,700	\$46,700	\$3,000	\$3,000
<b>Allocated IT Costs</b>	\$24,055	\$25,410	\$60,940	\$60,940	\$61,070	\$57,360
<b>Conference &amp; Travel</b>	\$294	\$5,304	\$16,000	\$16,000	\$16,500	\$16,500
<b>Meetings &amp; Training</b>	\$15,242	\$10,099	\$16,000	\$16,000	\$16,500	\$16,500
<b>Dues &amp; Subscriptions</b>	\$1,790	\$1,954	\$2,810	\$2,810	\$2,875	\$2,875
<b>Contract Services</b>	\$73,024	\$59,669	\$97,500	\$99,425	\$92,500	\$92,500
<b>TOTAL</b>	<b>\$154,807</b>	<b>\$149,837</b>	<b>\$249,150</b>	<b>\$251,075</b>	<b>\$202,345</b>	<b>\$198,635</b>

**Total Expenditures**

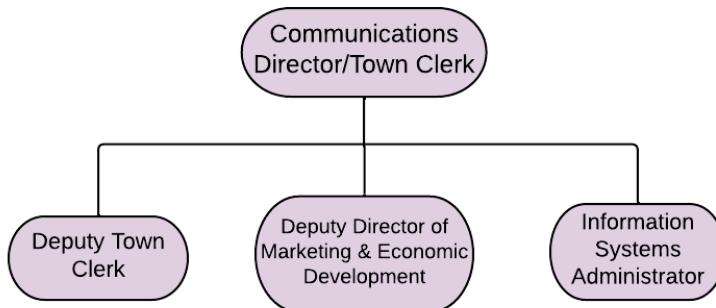
	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Town Clerk</b>	\$482,601	\$484,341	\$819,913	\$825,570	\$806,742	\$926,489
<b>TOTAL</b>	<b>\$482,601</b>	<b>\$484,341</b>	<b>\$819,913</b>	<b>\$825,570</b>	<b>\$806,742</b>	<b>\$926,489</b>

## Full-Time Staff Allocations

**Town Clerk Department**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.1	0.1	0.1	0.1	0.1
<b>Clerk &amp; Communications Director</b>	0.9	0.9	0.9	0.9	0.9
<b>Code Compliance Officer</b>	0	0	0.25	0.25	0
<b>Deputy Director of Marketing &amp; Economic Development</b>	0	0	0	0	1
<b>Deputy Town Clerk</b>	1	1	1	1	1
<b>Information Systems Administrator</b>	0.056	0.15	0.15	0.15	0.15
<b>Town Manager</b>	0	0.05	0.05	0.05	0.05
<b>TOTAL</b>	<b>2.056</b>	<b>2.2</b>	<b>2.45</b>	<b>2.45</b>	<b>3.2</b>

## Clerks Office Organizational Chart



# **Planning & Building Department**

General Fund Department 01-2115

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Changes in personnel costs based on approved change in Planning Department staffing level.
- Some Supplies & Services costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$37,116.

### **Department Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$512,363	\$541,582	\$556,108	\$558,588	\$601,392	\$472,182
<b>Salaries - Part Time</b>	\$15,577	\$16,101	\$17,261	\$17,261	\$18,126	\$18,126
<b>Overtime</b>	\$939	\$0	\$0	\$0	\$0	\$0
<b>Medicare &amp; Fica</b>	\$11,073	\$8,361	\$9,385	\$9,385	\$10,107	\$8,234
<b>Deferred Compensation</b>	\$25,537	\$37,817	\$42,099	\$42,099	\$45,287	\$35,734
<b>Payment-In Lieu Health</b>	\$1,979	\$413	\$300	\$300	\$300	\$300
<b>Health Insurance</b>	\$42,881	\$62,351	\$80,972	\$80,972	\$89,069	\$74,995
<b>Dental Insurance</b>	\$4,331	\$4,568	\$4,921	\$4,921	\$5,167	\$4,177
<b>Vision Insurance</b>	\$321	\$942	\$1,850	\$1,850	\$1,850	\$1,725
<b>Life/Disability Insurance</b>	\$4,567	\$5,962	\$6,344	\$6,344	\$6,534	\$5,161
<b>Tuition Reimbursement</b>	\$0	\$0	\$300	\$300	\$300	\$300
<b>Automobile Allowance</b>	\$2,240	\$3,240	\$3,360	\$3,360	\$3,360	\$4,560
<b>Cell Phone Allowance</b>	\$3,133	\$3,729	\$3,840	\$3,840	\$3,840	\$2,832
<b>Other Employee Reimbursement</b>	\$670	\$750	\$2,614	\$2,614	\$2,614	\$1,770
<b>Technology Stipend</b>	\$645	\$180	\$1,980	\$1,980	\$4,500	\$2,340
<b>Pers Employer Rate</b>	\$38,398	\$52,397	\$58,661	\$59,351	\$63,017	\$42,352
<b>Allocated PRSP- Payment to Trust</b>	\$24,614	\$26,323	\$27,496	\$27,496	\$29,752	\$22,928
<b>Allocated OPEB - Payment to Trust</b>	\$24,614	\$13,161	\$10,999	\$10,999	\$11,901	\$9,172
<b>Allocated Liability Insurance</b>	\$24,330	\$33,476	\$40,250	\$43,206	\$48,300	\$48,526
<b>Allocated Wrks Comp Insurance</b>	\$6,993	\$10,959	\$13,094	\$13,715	\$15,713	\$19,749
<b>TOTAL</b>	<b>\$745,205</b>	<b>\$822,312</b>	<b>\$881,834</b>	<b>\$888,581</b>	<b>\$961,129</b>	<b>\$775,163</b>

**Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$109	\$0	\$1,500	\$1,500	\$1,500	\$1,500
<b>Other Supplies &amp; Materials</b>	\$94	\$2,627	\$1,500	\$1,500	\$1,500	\$1,500
<b>Postage &amp; Printing</b>	\$2,018	\$6,603	\$4,500	\$4,500	\$4,500	\$4,500
<b>Bank &amp; Fiscal Agent Fees</b>	\$6,010	\$3,752	\$5,500	\$5,500	\$5,500	\$5,500
<b>Building Inspection Services</b>	\$81,802	\$84,523	\$87,000	\$87,000	\$87,000	\$104,000
<b>Plan Check Services</b>	\$11,916	\$29,723	\$30,000	\$30,000	\$30,000	\$30,000
<b>Vehicle Maintenance</b>	\$0	\$0	\$500	\$500	\$500	\$500
<b>Allocated IT Costs</b>	\$48,101	\$34,944	\$63,450	\$63,450	\$63,590	\$59,720
<b>Conference &amp; Travel</b>	\$7,272	\$6,039	\$12,000	\$12,000	\$12,000	\$12,000
<b>Meetings &amp; Training</b>	\$60	\$373	\$1,000	\$1,000	\$1,000	\$1,000
<b>Dues &amp; Subscriptions</b>	\$163	\$2,720	\$1,500	\$1,500	\$1,500	\$1,500
<b>Way Finding Sign Program</b>	\$0	\$1,086	\$2,000	\$2,000	\$2,000	\$2,000
<b>Contract Services</b>	\$126,276	\$236,399	\$234,600	\$325,819	\$194,600	\$330,320
<b>TOTAL</b>	<b>\$283,821</b>	<b>\$408,788</b>	<b>\$445,050</b>	<b>\$536,269</b>	<b>\$405,190</b>	<b>\$554,040</b>

**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Planning &amp; Building</b>	\$1,029,026	\$1,231,101	\$1,326,884	\$1,424,850	\$1,366,319	\$1,329,203
<b>TOTAL</b>	<b>\$1,029,026</b>	<b>\$1,231,101</b>	<b>\$1,326,884</b>	<b>\$1,424,850</b>	<b>\$1,366,319</b>	<b>\$1,329,203</b>

## Program Revenues

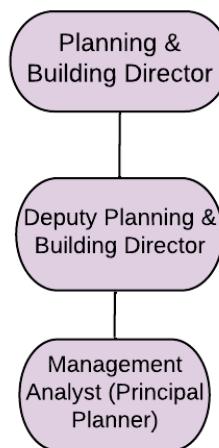
	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(3110) Building Permits</b>	\$ 87,059	\$ 92,246	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
<b>(3111) Plan Checks</b>	53,235	50,862	30,000	30,000	30,000	30,000
<b>(3112) Tech Upgrade Fee</b>	5,864	6,245	5,000	5,000	5,000	5,000
<b>(3114) Digitization Fee</b>	0	0	100	100	100	100
<b>(3120) Special Event Permit*</b>	0	9,993	1,500	8,766	1,500	1,500
<b>(3190) Tree Removal Permit</b>	1,150	1,652	1,500	1,500	1,500	1,500
<b>(3192) Cannabis Delivery Permit</b>	0	0	100	100	100	100
<b>(3195) Minor Home Occ Permit</b>	374	180	175	175	175	175
<b>(3220) Administrative Fines - Penalties</b>	6,700	65,000	2,500	2,500	2,500	2,500
<b>(3601) Planning Service Charge</b>	63,371	209,048	75,000	75,000	75,000	169,000
<b>(3605) Rental Program Registration</b>	19,100	16,905	20,000	20,000	20,000	20,000
<b>(3606) Conditional Use Permit Fee</b>	27,055	31,056	30,000	30,000	30,000	30,000
<b>(3615) Way Finding Signage Fees</b>	6,850	8,266	10,000	10,000	10,000	10,000
<b>(3625) Parking Mgmt- Vehicle Reg. Fee</b>	46,710	41,746	50,000	50,000	50,000	50,000
<b>(3635) Parking Mgmt- Off Site Parking</b>	5,457	6,520	10,000	10,000	10,000	10,000
<b>(3640) Storefront Display Monitoring</b>	0	0	1,000	1,000	1,000	1,000
<b>(3800) Miscellaneous Revenue</b>	188	382	200	200	200	200
<b>Total</b>	<b>\$ 323,112</b>	<b>\$ 540,101</b>	<b>\$ 324,075</b>	<b>\$ 331,341</b>	<b>\$ 324,075</b>	<b>\$ 418,075</b>

## Full-Time Staff Allocations

### Planning Department

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
Administrative Assistant II	0.3	0.3	0.1	0.1	0.1
Administrative Services Director	0	0	0.05	0.05	0.05
Assistant/Associate Planner	2	2	2	2	0
Code Compliance Officer	0.25	0.25	0.25	0.25	0
Deputy Planning Director	0	0	0	0	1
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05	0.05
Human Resources Analyst	0.05	0.05	0.05	0.05	0.05
Information Systems Administrator	0.056	0.1	0.1	0.1	0.1
Management Analyst - Principal Planner	0	0	0	0	1
Planning Director	1	1	1	1	1
Town Manager	0.1	0.1	0.1	0.1	0.1
<b>TOTAL</b>	<b>3.806</b>	<b>3.85</b>	<b>3.7</b>	<b>3.7</b>	<b>3.45</b>

### Planning and Building Organizational Chart



# **Law Enforcement Services Department**

General Fund Department 01-3200

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Fiscal Year 2025/2026 costs reduced due to current staffing levels resulting in a decrease in total expenses of \$247,512.
- The current agreement expires in June 2028.

### **Department Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Supplies &amp; Materials</b>	\$0	\$0	\$500	\$500	\$500	\$500
<b>Contract Services</b>	\$1,232,373	\$1,271,120	\$1,374,552	\$1,374,552	\$1,491,389	\$1,233,877
<b>TOTAL</b>	<b>\$1,232,373</b>	<b>\$1,271,120</b>	<b>\$1,375,052</b>	<b>\$1,375,052</b>	<b>\$1,491,889</b>	<b>\$1,234,377</b>

### **Program Revenue**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(3011) Sales Tax Public Safety</b>	\$ 33,054	\$ 30,709	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>(3201) Vehicle Code Fines</b>	742	888	750	750	750	750
<b>(3402) State Cops Program</b>	165,271	186,159	190,000	190,000	195,000	195,000
<b>Total</b>	<b>\$ 199,067</b>	<b>\$ 217,756</b>	<b>\$ 220,750</b>	<b>\$ 220,750</b>	<b>\$ 225,750</b>	<b>\$ 225,750</b>

# **Fire & Emergency Medical Services**

## **Department**

General Fund Department 01-3201

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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 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 Veterans Home of California also participates in this contracted services and the costs are split equally between the Veterans Home, County of Napa, and the Town of Yountville. The fire apparatus and equipment assigned to NCFD, as part of its contract with CAL FIRE, are owned by the County of Napa. 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.

#### **Mid-Cycle (Budget Year 2) Updates**

- Reduced costs to assume a 5% increase over Fiscal Year 2024/2025 estimated costs, rather than the original assumption of a 10% increase.
  - The costs of services are estimated to be \$1,847,975 less a fire tax credit of \$295,000 resulting in a net expenditure of \$1,552,975.
  - The current contract automatically renews in July 2025.

#### **Department Expenditures**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Contract Services</b>	\$625,659	\$973,789	\$1,473,976	\$1,473,976	\$1,640,974	\$1,552,975
<b>TOTAL</b>	<b>\$625,659</b>	<b>\$973,789</b>	<b>\$1,473,976</b>	<b>\$1,473,976</b>	<b>\$1,640,974</b>	<b>\$1,552,975</b>

# **Public Works - Administration & Engineering Department**

General Fund Department 01-4301

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 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. staff 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Net effect is a decrease to total expenditures of \$49,246.

### **Department Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$457,077	\$487,836	\$499,606	\$502,847	\$521,000	\$491,580
<b>Medicare &amp; Fica</b>	\$6,257	\$6,595	\$7,245	\$7,245	\$7,555	\$7,128
<b>Deferred Compensation</b>	\$30,369	\$33,784	\$36,971	\$36,971	\$38,429	\$36,132
<b>Payment-In Lieu Health</b>	\$300	\$1,468	\$2,700	\$2,700	\$2,700	\$2,700
<b>Health Insurance</b>	\$39,379	\$38,922	\$47,437	\$47,437	\$51,192	\$48,654
<b>Dental Insurance</b>	\$3,416	\$3,438	\$3,726	\$3,726	\$3,867	\$3,515
<b>Vision Insurance</b>	\$251	\$864	\$1,635	\$1,635	\$1,585	\$1,510
<b>Life/Disability Insurance</b>	\$4,401	\$4,739	\$5,024	\$5,024	\$5,119	\$4,589
<b>Tuition Reimbursement</b>	\$0	\$0	\$324	\$324	\$324	\$324
<b>Automobile Allowance</b>	\$3,768	\$3,708	\$3,720	\$3,720	\$3,720	\$3,720
<b>Cell Phone Allowance</b>	\$2,929	\$3,037	\$3,076	\$3,076	\$3,044	\$2,900
<b>Other Employee Reimbursement</b>	\$1,039	\$1,578	\$2,404	\$2,404	\$2,366	\$2,250
<b>Technology Stipend</b>	\$2,268	\$180	\$1,656	\$1,656	\$2,520	\$2,250
<b>Pers Employer Rate</b>	\$34,746	\$37,657	\$42,431	\$43,121	\$44,222	\$43,332
<b>Allocated PRSP- Payment to Trust</b>	\$22,016	\$23,809	\$24,265	\$24,265	\$25,307	\$23,666
<b>Allocated OPEB - Payment to Trust</b>	\$22,016	\$11,905	\$9,706	\$9,706	\$10,123	\$9,467
<b>Allocated Liability Insurance</b>	\$33,715	\$27,194	\$37,071	\$39,788	\$44,481	\$42,113
<b>Allocated Wrks Comp Insurance</b>	\$16,052	\$13,738	\$18,301	\$19,168	\$21,961	\$17,139
<b>TOTAL</b>	<b>\$679,999</b>	<b>\$700,450</b>	<b>\$747,298</b>	<b>\$754,813</b>	<b>\$789,515</b>	<b>\$742,969</b>

#### **Supplies & Services**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Office Supplies</b>	\$254	\$611	\$800	\$800	\$800	\$800
<b>Other Supplies &amp; Materials</b>	\$1,796	\$68	\$5,000	\$5,000	\$5,000	\$5,000
<b>Postage &amp; Printing</b>	\$0	\$0	\$500	\$500	\$500	\$500
<b>Advertising</b>	\$657	\$2,099	\$1,500	\$1,500	\$1,500	\$1,500

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Agencies</b>	\$20,201	\$37,737	\$84,000	\$84,000	\$84,000	\$84,000
<b>Facilities/Grounds Maintenance</b>	\$71	\$0	\$1,000	\$1,000	\$1,000	\$1,000
<b>Equipment Maintenance</b>	\$1,106	\$602	\$1,000	\$1,000	\$1,000	\$1,000
<b>Vehicle Maintenance</b>	\$1,000	\$4,277	\$1,000	\$1,000	\$1,000	\$1,000
<b>Utilities - Water &amp; Sewer</b>	\$1,505	\$1,248	\$1,520	\$1,520	\$1,550	\$1,550
<b>Allocated IT Costs</b>	\$34,882	\$35,729	\$44,340	\$44,340	\$44,430	\$41,730
<b>Conference &amp; Travel</b>	\$392	\$197	\$5,000	\$5,000	\$5,000	\$5,000
<b>Meetings &amp; Training</b>	\$613	\$2,554	\$2,500	\$2,500	\$2,500	\$2,500
<b>Dues &amp; Subscriptions</b>	\$180	\$1,412	\$1,000	\$1,000	\$1,000	\$1,000
<b>Contract Services</b>	\$1,625	\$3,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>TOTAL</b>	<b>\$64,281</b>	<b>\$89,533</b>	<b>\$159,160</b>	<b>\$159,160</b>	<b>\$159,280</b>	<b>\$156,580</b>

**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Engineering/Administration</b>	\$744,281	\$789,983	\$906,458	\$913,973	\$948,795	\$899,549
<b>TOTAL</b>	<b>\$744,281</b>	<b>\$789,983</b>	<b>\$906,458</b>	<b>\$913,973</b>	<b>\$948,795</b>	<b>\$899,549</b>

## Program Revenues

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3199) Encroachment Permit	\$ 20,700	\$ 13,909	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
(3602) Engineering Service Charges	1,071	3,357	1,000	1,000	1,000	1,000
<b>Total</b>	<b>\$ 21,771</b>	<b>\$ 17,266</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>

## Full-Time Staff Allocations

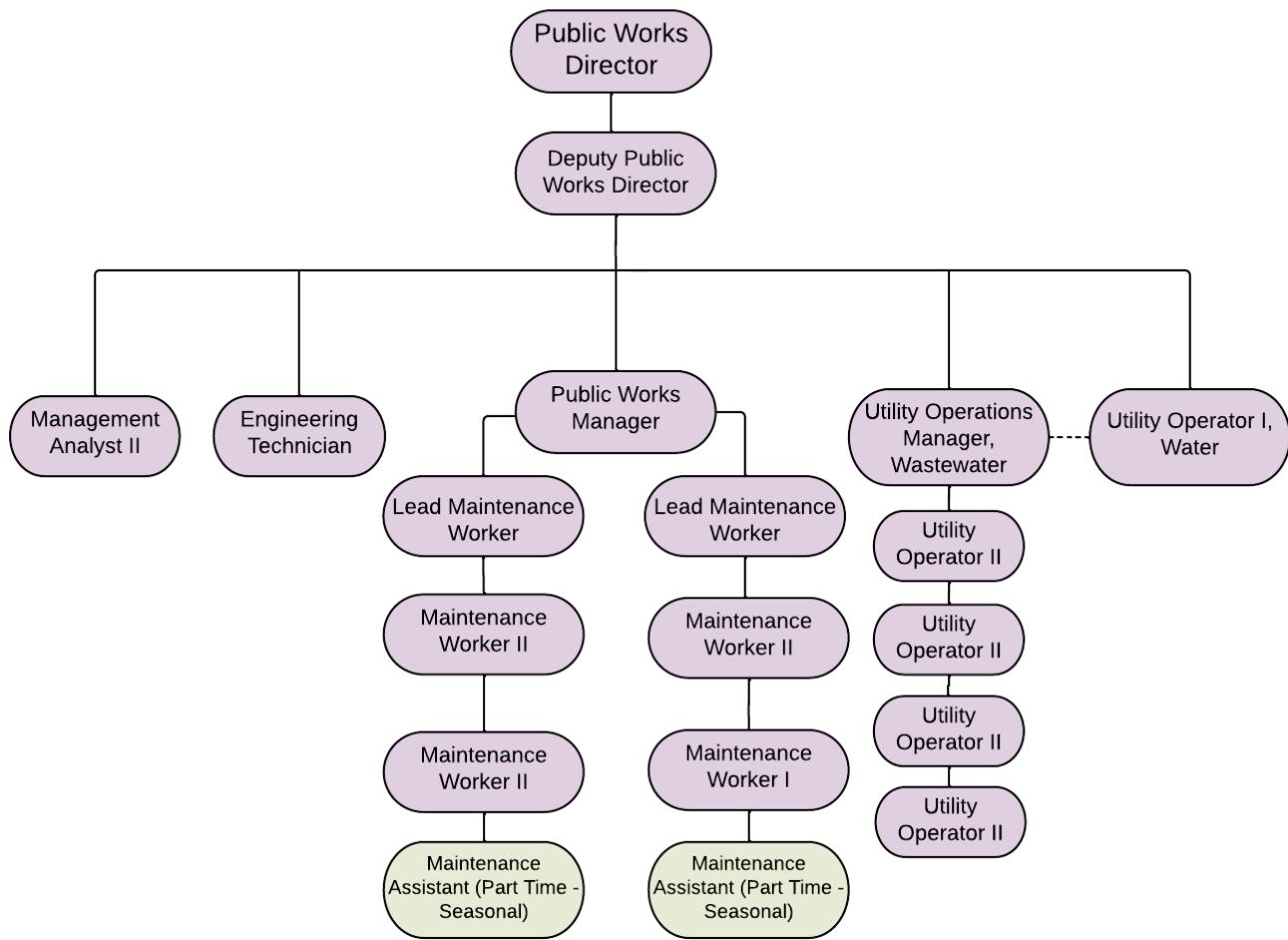
**Public Works Administration Dept.**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.1	0.1	0.1	0.1	0.1
<b>Administrative Services Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Code Compliance Officer</b>	0.25	0.25	0.25	0.25	0
<b>Deputy Public Works Director</b>	0.75	0.75	0.75	0.75	0.75
<b>Engineering Technician</b>	0.75	0.75	0.75	0.75	0.75
<b>Financial Analyst/Accountant II</b>	0.1	0.1	0.1	0.1	0.1
<b>Human Resources Analyst</b>	0.07	0.07	0.07	0.07	0.07
<b>Information Systems Administrator</b>	0.056	0.1	0.1	0.1	0.1
<b>Management Analyst II</b>	0.45	0.45	0.45	0.45	0.45
<b>Public Works Director</b>	0.4	0.4	0.4	0.4	0.4
<b>Public Works Manager</b>	0.1	0.1	0.1	0	0.1
<b>Town Manager</b>	0.1	0.1	0.1	0.1	0.1
<b>Utility Operations Manager, Wastewater</b>	0.05	0	0.05	0.05	0.05
<b>TOTAL</b>	<b>3.226</b>	<b>3.22</b>	<b>3.27</b>	<b>3.17</b>	<b>3.02</b>

- The Utility Operations Manager position is currently filled by a contracted position with waterTALENT.

# Public Works Organizational Chart

FY 2025-2026



# Public Works - Streets Maintenance Division

General Fund Department 01-4305

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### Overview

The Streets Maintenance Division is responsible for the maintenance and repair of the Town's streets and sidewalk related infrastructure. The Town utilizes outside contractors for services related to street sweeping, striping and curb painting, and tree care services in the public right-of-way. The Streets Division also manages Yountville's unique wood framed street identification signs that date back to the 1975 Lawrence Halperin General Plan and works to address Americans with Disabilities Act (ADA) related projects, the Urban Forest Management Program and Town wide drainage, sidewalk, curb, and gutter projects.

### Mid-Cycle (Budget Year 2) Updates

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Includes Street Maintenance Worker position to backfill vacancy following an internal promotion.
- Net effect is an increase in total expenditures of \$11,590.

### Departmental Expenditures

#### Personnel

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Salaries - Full Time	\$146,088	\$149,091	\$132,115	\$140,945	\$125,824	\$131,297
Overtime	\$7,134	\$6,148	\$9,000	\$9,000	\$9,450	\$9,450
Medicare & Fica	\$2,074	\$2,101	\$1,916	\$2,011	\$1,825	\$1,904
Deferred Compensation	\$9,504	\$9,927	\$8,787	\$9,237	\$8,551	\$8,752
Payment-In Lieu Health	\$458	\$601	\$750	\$750	\$750	\$750
Health Insurance	\$33,390	\$34,403	\$34,988	\$37,909	\$35,520	\$44,879
Dental Insurance	\$2,708	\$2,576	\$2,266	\$2,443	\$2,242	\$2,600
Vision Insurance	\$38	\$202	\$688	\$813	\$538	\$688
Life/Disability Insurance	\$1,591	\$1,650	\$1,380	\$1,472	\$1,253	\$1,439
Automobile Allowance	\$120	\$120	\$120	\$120	\$120	\$120
Cell Phone Allowance	\$1,347	\$1,341	\$1,128	\$1,208	\$1,032	\$1,320
Other Employee Reimbursement	\$198	\$200	\$946	\$1,038	\$834	\$1,066
Technology Stipend	\$191	\$0	\$0	\$0	\$90	\$90
Pers Employer Rate	\$16,651	\$19,501	\$18,610	\$19,430	\$17,945	\$14,665
PERS Unfunded Accrued Liab	\$0	\$0	\$0	\$129	\$0	\$0
Allocated PRSP- Payment to Trust	\$7,176	\$7,189	\$6,277	\$6,599	\$6,108	\$6,252
Allocated OPEB - Payment to Trust	\$7,176	\$3,595	\$2,511	\$2,511	\$2,443	\$2,501
Allocated Liability Insurance	\$9,901	\$8,874	\$10,730	\$11,516	\$12,883	\$11,527
Allocated Wrks Comp Insurance	\$3,933	\$3,613	\$4,357	\$4,563	\$5,228	\$4,691
<b>TOTAL</b>	<b>\$249,677</b>	<b>\$251,132</b>	<b>\$236,569</b>	<b>\$251,694</b>	<b>\$232,636</b>	<b>\$243,991</b>

#### Supplies & Services

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Office Supplies	\$0	\$54	\$800	\$800	\$800	\$800
Other Supplies & Materials	\$16,782	\$13,342	\$22,300	\$32,300	\$34,300	\$34,300
Facilities/Grounds Maintenance	\$9,660	\$10,343	\$19,000	\$19,000	\$21,000	\$21,000
Equipment Maintenance	\$4,274	\$1,416	\$4,000	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$2,897	\$3,463	\$3,000	\$3,000	\$3,000	\$3,000
Utilities - Gas & Electric	\$26,901	\$27,190	\$30,800	\$30,800	\$33,880	\$33,880
Allocated IT Costs	\$16,486	\$15,315	\$20,960	\$20,960	\$21,000	\$19,720
Conference & Travel	\$1,599	\$0	\$2,000	\$2,000	\$2,000	\$2,000

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Meetings &amp; Training</b>	\$975	\$1,942	\$440	\$440	\$485	\$2,000
<b>Dues &amp; Subscriptions</b>	\$160	\$520	\$500	\$500	\$500	\$500
<b>Contract Services</b>	\$58,914	\$85,742	\$111,750	\$111,750	\$126,050	\$126,050
<b>TOTAL</b>	<b>\$138,649</b>	<b>\$159,325</b>	<b>\$215,550</b>	<b>\$225,550</b>	<b>\$247,015</b>	<b>\$247,250</b>

#### Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$0	\$5,864	\$4,000	\$4,000	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$5,864</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Street Maintenance</b>	\$388,326	\$416,321	\$456,119	\$481,244	\$483,651	\$495,241
<b>TOTAL</b>	<b>\$388,326</b>	<b>\$416,321</b>	<b>\$456,119</b>	<b>\$481,244</b>	<b>\$483,651</b>	<b>\$495,241</b>

## Full-Time Staff Allocations

#### Public Works Streets Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Lead Maintenance Worker</b>	0	0	0	0	0.125
<b>Maintenance Worker I/II</b>	1.025	1.025	1.025	1.025	0.9
<b>Public Works Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Public Works Manager</b>	0.3	0.3	0.3	0	0.3
<b>TOTAL</b>	<b>1.431</b>	<b>1.375</b>	<b>1.375</b>	<b>1.075</b>	<b>1.375</b>

# **Public Works - Parks Maintenance Division**

General Fund Department 01-4320

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some Supplies & Services cost increases based on updated assumptions.
- Net effect is an increase in total expenditures of \$23,396.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Salaries - Full Time	\$223,226	\$227,544	\$308,962	\$330,503	\$321,532	\$319,499
Salaries - Part Time	\$38,275	\$37,358	\$47,309	\$47,309	\$48,730	\$49,745
Overtime	\$4,138	\$7,681	\$8,000	\$8,000	\$8,400	\$8,400
Medicare & Fica	\$6,089	\$6,130	\$8,100	\$8,385	\$8,391	\$8,439
Deferred Compensation	\$11,130	\$15,129	\$20,239	\$21,589	\$21,356	\$21,406
Payment-In Lieu Health	\$6,562	\$6,603	\$6,150	\$6,150	\$6,150	\$6,150
Health Insurance	\$33,503	\$30,648	\$68,380	\$77,144	\$72,746	\$59,863
Dental Insurance	\$4,808	\$4,389	\$5,935	\$6,464	\$6,118	\$5,027
Vision Insurance	\$463	\$618	\$1,688	\$2,063	\$1,563	\$1,688
Life/Disability Insurance	\$2,452	\$2,563	\$3,491	\$3,767	\$3,455	\$2,510
Automobile Allowance	\$120	\$120	\$120	\$120	\$120	\$120
Cell Phone Allowance	\$2,427	\$2,309	\$3,080	\$3,320	\$3,000	\$3,240
Other Employee Reimbursement	\$257	\$416	\$2,516	\$2,797	\$2,422	\$2,616
Technology Stipend	\$190	\$0	\$0	\$0	\$90	\$90
Pers Employer Rate	\$21,528	\$27,681	\$38,850	\$41,308	\$40,387	\$39,737
Allocated PRSP- Payment to Trust	\$10,968	\$11,324	\$14,457	\$15,421	\$15,255	\$15,290
Allocated OPEB - Payment to Trust	\$10,968	\$5,662	\$5,783	\$6,168	\$6,102	\$6,116
Allocated Liability Insurance	\$15,681	\$14,197	\$22,191	\$23,816	\$26,629	\$26,729
Allocated Wrkrs Comp Insurance	\$6,228	\$5,779	\$9,009	\$9,436	\$10,811	\$10,878
<b>TOTAL</b>	<b>\$399,012</b>	<b>\$406,151</b>	<b>\$574,260</b>	<b>\$613,760</b>	<b>\$603,257</b>	<b>\$587,543</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Office Supplies	\$0	\$0	\$300	\$300	\$300	\$300
Other Supplies & Materials	\$35,674	\$64,344	\$47,300	\$47,300	\$49,608	\$49,608
Facilities/Grounds Maintenance	\$23,761	\$14,723	\$85,300	\$85,300	\$102,050	\$102,050
Equipment Maintenance	\$7,312	\$6,910	\$4,000	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$19,012	\$14,264	\$24,000	\$24,000	\$24,000	\$24,000
Equipment Rental	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Utilities - Gas & Electric	\$11,627	\$15,972	\$15,000	\$15,000	\$16,500	\$23,000
Utilities - Water & Sewer	\$89,344	\$83,465	\$125,000	\$152,000	\$135,000	\$170,000

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Allocated IT Costs</b>	\$30,818	\$28,633	\$39,180	\$39,180	\$39,260	\$36,870
<b>Conference &amp; Travel</b>	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
<b>Meetings &amp; Training</b>	\$56	\$405	\$1,400	\$1,400	\$1,550	\$1,550
<b>Dues &amp; Subscriptions</b>	\$0	\$0	\$500	\$500	\$500	\$500
<b>Contract Services</b>	\$20,890	\$91,091	\$55,000	\$55,000	\$60,550	\$60,550
<b>TOTAL</b>	<b>\$238,493</b>	<b>\$319,805</b>	<b>\$399,980</b>	<b>\$426,980</b>	<b>\$436,318</b>	<b>\$475,428</b>

#### Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$4,813	\$18,005	\$9,950	\$9,950	\$9,950	\$9,950
<b>TOTAL</b>	<b>\$4,813</b>	<b>\$18,005</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Park Maintenance</b>	\$642,318	\$743,961	\$984,190	\$1,050,690	\$1,049,525	\$1,072,921
<b>TOTAL</b>	<b>\$642,318</b>	<b>\$743,961</b>	<b>\$984,190</b>	<b>\$1,050,690</b>	<b>\$1,049,525</b>	<b>\$1,072,921</b>

## Program Revenue

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(3191) Tree Removal In Lieu Fee</b>	\$ 1,393	\$ 16,520	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
<b>(3801) Refunds &amp; Reimbursements</b>	12,630	12,574	12,950	13,177	13,338	13,338
<b>Total</b>	<b>\$ 14,023</b>	<b>\$ 29,094</b>	<b>\$ 14,450</b>	<b>\$ 14,677</b>	<b>\$ 14,838</b>	<b>\$ 14,838</b>

## Full-Time Staff Allocations

#### Public Works Park Maintenance Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Lead Maintenance Worker</b>	0	0	0	0	0.925
<b>Maintenance Worker I/II</b>	2.275	2.275	3.075	3.075	2.15
<b>Public Works Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Public Works Manager</b>	0.25	0.25	0.25	0	0.25
<b>TOTAL</b>	<b>2.631</b>	<b>2.575</b>	<b>3.375</b>	<b>3.125</b>	<b>3.375</b>

# **Public Works - Government Buildings Division**

General Fund Department 01-4325

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Government Buildings Division is responsible for providing maintenance and repair services to the Town-owned buildings and maintains 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 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, the Sheriffs Annex at the Post Office, and Yountville Commons.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums to reflect 20% increase over Fiscal Year 2024/2025 actuals as recommended by CIRA.
- Personnel costs increased based on approved position adjustments made to create upward mobility.
- Some Supplies & Services costs revised based on updated assumptions.
- Net effect is an increase in total expenditures of \$138,372.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Salaries - Full Time	\$190,749	\$194,677	\$193,677	\$195,770	\$191,336	\$229,378
Overtime	\$10,984	\$9,618	\$15,000	\$15,000	\$15,750	\$15,750
Medicare & Fica	\$2,801	\$2,809	\$2,809	\$2,809	\$2,775	\$3,326
Deferred Compensation	\$12,721	\$13,042	\$13,068	\$13,068	\$12,781	\$15,396
Payment-In Lieu Health	\$5,188	\$5,119	\$5,700	\$5,700	\$5,700	\$5,700
Health Insurance	\$23,232	\$24,079	\$28,089	\$28,089	\$28,179	\$38,416
Dental Insurance	\$3,555	\$3,402	\$3,370	\$3,370	\$3,413	\$3,857
Vision Insurance	\$0	\$371	\$1,088	\$1,088	\$950	\$1,088
Life/Disability Insurance	\$2,111	\$2,213	\$2,248	\$2,248	\$2,161	\$2,525
Cell Phone Allowance	\$1,927	\$1,905	\$1,912	\$1,912	\$1,824	\$2,088
Other Employee Reimbursement	\$311	\$263	\$1,576	\$1,576	\$1,473	\$1,686
Technology Stipend	\$100	\$0	\$0	\$0	\$0	\$0
Pers Employer Rate	\$15,414	\$16,753	\$15,840	\$15,840	\$15,116	\$21,261
Allocated PRSP- Payment to Trust	\$9,170	\$9,434	\$9,335	\$9,335	\$9,130	\$10,997
Allocated OPEB - Payment to Trust	\$9,170	\$4,717	\$3,734	\$3,734	\$3,652	\$4,399
Allocated Liability Insurance	\$13,215	\$12,495	\$15,901	\$17,068	\$19,081	\$19,272
Allocated Wrks Comp Insurance	\$5,249	\$5,087	\$6,457	\$6,763	\$7,748	\$7,843
<b>TOTAL</b>	<b>\$305,896</b>	<b>\$305,984</b>	<b>\$319,804</b>	<b>\$323,370</b>	<b>\$321,069</b>	<b>\$382,982</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Office Supplies	\$0	\$76	\$300	\$300	\$300	\$300
Other Supplies & Materials	\$4,001	\$4,543	\$3,500	\$3,500	\$3,500	\$3,500
Facilities/Grounds Maintenance	\$12,617	\$42,444	\$57,700	\$102,700	\$58,450	\$58,450
Equipment Maintenance	\$12,178	\$29,946	\$21,000	\$54,330	\$22,000	\$22,000
Vehicle Maintenance	\$2,459	\$2,767	\$1,500	\$1,500	\$1,500	\$1,500
Utilities - Gas & Electric	\$30,000	\$33,240	\$50,000	\$72,000	\$55,000	\$96,000

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Utilities - Water & Sewer	\$42,823	\$37,876	\$60,000	\$84,000	\$65,000	\$90,000
Allocated IT Costs	\$23,652	\$21,970	\$30,070	\$30,070	\$30,130	\$28,300
Conference & Travel	\$3,440	\$130	\$2,000	\$2,000	\$2,000	\$2,000
Meetings & Training	\$152	\$4,372	\$935	\$935	\$1,030	\$1,030
Dues & Subscriptions	\$110	\$50	\$500	\$500	\$500	\$500
Allocated Property Insurance	\$62,209	\$81,680	\$98,016	\$109,764	\$117,619	\$129,413
Contract Services	\$71,944	\$96,457	\$115,370	\$115,370	\$118,396	\$118,396
<b>TOTAL</b>	<b>\$265,585</b>	<b>\$355,550</b>	<b>\$440,891</b>	<b>\$576,969</b>	<b>\$475,425</b>	<b>\$551,389</b>

#### Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Machinery & Equipment < \$10k	\$0	\$2,186	\$4,000	\$4,000	\$3,999	\$3,999
<b>TOTAL</b>	<b>\$0</b>	<b>\$2,186</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$3,999</b>	<b>\$3,999</b>

#### Loan Payments

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Principal	\$10,181	\$0	\$0	\$0	\$0	\$0
Interest	\$153	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$10,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Government Buildings	\$581,815	\$663,720	\$764,695	\$904,339	\$800,493	\$938,370
<b>TOTAL</b>	<b>\$581,815</b>	<b>\$663,720</b>	<b>\$764,695</b>	<b>\$904,339</b>	<b>\$800,493</b>	<b>\$938,370</b>

## Full-Time Staff Allocations

#### Public Works Govt Bldg Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
Information Systems Administrator	0.056	0	0	0	0
Lead Maintenance Worker	0	0	0	0	0.95
Maintenance Worker I/II	1.7	1.7	1.9	1.9	0.95
Public Works Manager	0.275	0.275	0.275	0	0.275
<b>TOTAL</b>	<b>2.031</b>	<b>1.975</b>	<b>2.175</b>	<b>1.9</b>	<b>2.175</b>

# **Parks & Recreation - Administration & Services Department**

General Fund Department 01-5405

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$68,081.

### **Department Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$280,047	\$291,579	\$368,669	\$369,909	\$393,785	\$354,528
<b>Salaries - Part Time</b>	\$3,583	\$897	\$4,500	\$4,500	\$4,725	\$5,556
<b>Overtime</b>	\$1,042	\$3,838	\$2,250	\$2,250	\$2,500	\$2,500
<b>Medicare &amp; Fica</b>	\$4,057	\$4,056	\$5,690	\$5,690	\$6,072	\$5,566
<b>Deferred Compensation</b>	\$18,550	\$19,083	\$26,898	\$26,898	\$28,646	\$25,701
<b>Payment-In Lieu Health</b>	\$300	\$268	\$300	\$300	\$300	\$300
<b>Health Insurance</b>	\$38,101	\$41,426	\$65,383	\$65,383	\$71,921	\$60,604
<b>Dental Insurance</b>	\$2,909	\$2,915	\$3,850	\$3,850	\$4,043	\$3,020
<b>Vision Insurance</b>	\$50	\$165	\$1,135	\$1,135	\$1,135	\$1,010
<b>Life/Disability Insurance</b>	\$2,375	\$2,527	\$3,507	\$3,507	\$3,613	\$1,186
<b>Tuition Reimbursement</b>	\$0	\$0	\$180	\$180	\$180	\$180
<b>Automobile Allowance</b>	\$2,616	\$2,544	\$2,940	\$2,940	\$2,940	\$2,940
<b>Cell Phone Allowance</b>	\$1,632	\$1,641	\$2,180	\$2,180	\$2,180	\$1,940
<b>Other Employee Reimbursement</b>	\$35	\$0	\$1,406	\$1,406	\$1,406	\$1,212
<b>Technology Stipend</b>	\$97	\$90	\$270	\$270	\$2,520	\$2,160
<b>Pers Employer Rate</b>	\$36,126	\$41,677	\$53,191	\$53,536	\$56,811	\$52,982
<b>Allocated PRSP- Payment to Trust</b>	\$12,972	\$14,028	\$18,142	\$18,142	\$19,390	\$17,258
<b>Allocated OPEB - Payment to Trust</b>	\$12,972	\$7,014	\$7,257	\$7,257	\$7,756	\$6,903
<b>Allocated Liability Insurance</b>	\$17,617	\$17,850	\$26,244	\$28,172	\$31,493	\$29,934
<b>Allocated Wrks Comp Insurance</b>	\$6,997	\$7,267	\$10,657	\$11,162	\$12,788	\$12,183
<b>TOTAL</b>	<b>\$442,077</b>	<b>\$458,864</b>	<b>\$604,649</b>	<b>\$608,667</b>	<b>\$654,204</b>	<b>\$587,663</b>

#### **Supplies & Services**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Office Supplies</b>	\$4,292	\$5,532	\$7,800	\$7,800	\$8,190	\$8,190
<b>Other Supplies &amp; Materials</b>	\$4,789	\$8,388	\$8,000	\$8,000	\$8,400	\$8,400
<b>Postage &amp; Printing</b>	\$28,616	\$32,039	\$31,500	\$31,500	\$33,125	\$33,125

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Bank &amp; Fiscal Agent Fees</b>	\$14,600	\$11,412	\$10,000	\$10,000	\$10,000	\$10,000
<b>Personnel Services</b>	\$3,753	\$4,004	\$4,000	\$4,000	\$4,200	\$4,200
<b>Advertising</b>	\$1,996	\$2,395	\$2,500	\$2,500	\$2,500	\$2,500
<b>Equipment Maintenance</b>	\$0	\$0	\$500	\$500	\$500	\$500
<b>Vehicle Maintenance</b>	\$330	\$3,393	\$1,500	\$1,500	\$1,675	\$1,675
<b>Allocated IT Costs</b>	\$17,730	\$17,849	\$25,280	\$25,280	\$25,330	\$23,790
<b>Conference &amp; Travel</b>	\$165	\$4,426	\$4,000	\$4,000	\$4,200	\$4,200
<b>Meetings &amp; Training</b>	\$2,250	\$1,341	\$2,500	\$2,500	\$2,700	\$2,700
<b>Dues &amp; Subscriptions</b>	\$1,975	\$2,353	\$3,375	\$3,375	\$3,551	\$3,551
<b>Contract Services</b>	\$30,188	\$10	\$2,500	\$2,500	\$2,700	\$2,700
<b>TOTAL</b>	<b>\$110,684</b>	<b>\$93,141</b>	<b>\$103,455</b>	<b>\$103,455</b>	<b>\$107,071</b>	<b>\$105,531</b>

**Capital Outlay**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>		\$4,700	\$0	\$1,500	\$1,500	\$2,500
<b>TOTAL</b>		<b>\$4,700</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$2,500</b>

**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Admin &amp; Services</b>	\$557,461	\$552,006	\$709,604	\$713,622	\$763,775	\$695,694
<b>TOTAL</b>	<b>\$557,461</b>	<b>\$552,006</b>	<b>\$709,604</b>	<b>\$713,622</b>	<b>\$763,775</b>	<b>\$695,694</b>

## Program Revenue

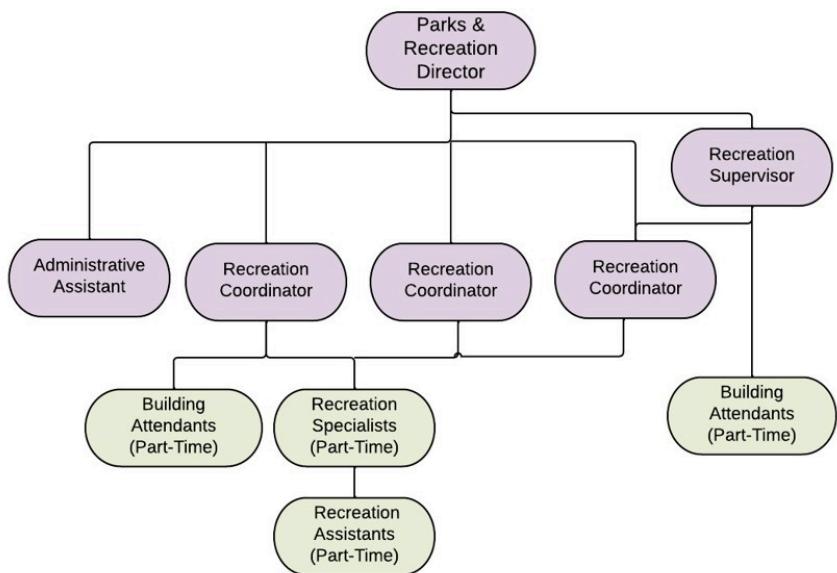
	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Special Event Permit*</b>	\$5,528	\$0	\$0	\$0	\$0	\$0
<b>Park Rentals</b>	\$24,146	\$26,655	\$18,000	\$18,000	\$18,500	\$18,500
<b>TOTAL</b>	<b>\$29,674</b>	<b>\$26,655</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$18,500</b>	<b>\$18,500</b>

## Full-Time Staff Allocations

**Parks & Rec. Admin Dept.**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.52	0.52	0.52	0.52	0.52
<b>Administrative Services Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Code Compliance Officer</b>	0	0	0.25	0.25	0
<b>Human Resources Analyst</b>	0.05	0.05	0.05	0.05	0.05
<b>Information Systems Administrator</b>	0.056	0.1	0.1	0.1	0.1
<b>Parks &amp; Recreation Director</b>	0.84	0.84	1	1	1
<b>Recreation Coordinator</b>	0.1	0.15	0.2	0.2	0.2
<b>Recreation Supervisor</b>	0	0	0.05	0.05	0.05
<b>Town Manager</b>	0.05	0.05	0.05	0.05	0.05
<b>TOTAL</b>	<b>1.666</b>	<b>1.76</b>	<b>2.27</b>	<b>2.27</b>	<b>2.02</b>

## Parks and Recreation Organizational Chart



# **Parks & Recreation - Day Camp Program Division**

General Fund Department 01-5406

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Parks and Recreation Day Camp Program provides out of school time care for Yountville and Napa Valley resident families who have children in kindergarten through 5th grades. 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. Under this budget, we also offer the Counselor in Training (CIT) Program which provides opportunities for youth ages 12 – 15 to stay engaged with Yountville Parks and Recreation to learn important leadership, job and life skills.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries cost increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Increase in Contract Services budget for camp trip transportation services.
- Net effect is an increase to total expenditures of \$51,526.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$43,529	\$43,967	\$46,225	\$46,225	\$50,734	\$49,526
<b>Salaries - Part Time</b>	\$100,878	\$118,795	\$105,200	\$135,200	\$108,500	\$141,960
<b>Overtime</b>	\$2,286	\$1,626	\$2,500	\$2,500	\$2,625	\$2,625
<b>Medicare &amp; Fica</b>	\$8,367	\$9,705	\$8,719	\$11,014	\$9,036	\$11,579
<b>Deferred Compensation</b>	\$2,877	\$2,882	\$3,236	\$3,236	\$3,552	\$3,467
<b>Health Insurance</b>	\$7,263	\$7,534	\$9,843	\$9,843	\$10,827	\$10,724
<b>Dental Insurance</b>	\$563	\$518	\$525	\$525	\$551	\$507
<b>Vision Insurance</b>	\$0	\$3	\$325	\$325	\$325	\$325
<b>Life/Disability Insurance</b>	\$556	\$477	\$545	\$545	\$562	\$598
<b>Automobile Allowance</b>	\$48	\$48	\$0	\$0	\$0	\$0
<b>Cell Phone Allowance</b>	\$530	\$556	\$624	\$624	\$624	\$624
<b>Other Employee Reimbursement</b>	\$25	\$0	\$390	\$390	\$390	\$390
<b>Technology Stipend</b>	\$100	\$0	\$0	\$0	\$0	\$0
<b>Pers Employer Rate</b>	\$3,665	\$3,996	\$3,994	\$3,994	\$4,379	\$4,302
<b>Allocated PRSP- Payment to Trust</b>	\$2,161	\$2,124	\$2,312	\$2,312	\$2,537	\$2,477
<b>Allocated OPEB - Payment to Trust</b>	\$2,161	\$1,062	\$925	\$925	\$1,015	\$991
<b>Allocated Liability Insurance</b>	\$2,741	\$2,502	\$3,183	\$3,416	\$3,819	\$4,374
<b>Allocated Wrks Comp Insurance</b>	\$1,089	\$1,018	\$1,292	\$1,354	\$1,551	\$1,780
<b>TOTAL</b>	<b>\$178,838</b>	<b>\$196,811</b>	<b>\$189,838</b>	<b>\$222,428</b>	<b>\$201,027</b>	<b>\$236,249</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$114	\$270	\$200	\$200	\$200	\$200
<b>Other Supplies &amp; Materials</b>	\$14,113	\$16,787	\$17,170	\$17,170	\$18,500	\$18,500
<b>Advertising</b>	\$1,000	\$557	\$700	\$700	\$735	\$735
<b>Allocated IT Costs</b>	\$5,177	\$5,781	\$8,080	\$8,080	\$8,100	\$7,610
<b>Conference &amp; Travel</b>	\$0	\$1,161	\$1,200	\$1,200	\$1,260	\$1,260
<b>Meetings &amp; Training</b>	\$2,370	\$1,505	\$2,500	\$2,500	\$2,625	\$2,625

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Contract Services</b>	\$19,349	\$35,369	\$25,220	\$35,220	\$28,587	\$45,381
<b>TOTAL</b>	<b>\$42,123</b>	<b>\$61,431</b>	<b>\$55,070</b>	<b>\$65,070</b>	<b>\$60,007</b>	<b>\$76,311</b>

**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Camp</b>	\$220,961	\$258,242	\$244,908	\$287,498	\$261,034	\$312,560
<b>TOTAL</b>	<b>\$220,961</b>	<b>\$258,242</b>	<b>\$244,908</b>	<b>\$287,498</b>	<b>\$261,034</b>	<b>\$312,560</b>

## Program Revenue

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(3538) Camp Program Fees</b>	\$ 243,784	\$ 291,060	\$ 240,000	\$ 295,000	\$ 260,000	\$ 310,000
<b>Total</b>	<b>\$ 243,784</b>	<b>\$ 291,060</b>	<b>\$ 240,000</b>	<b>\$ 295,000</b>	<b>\$ 260,000</b>	<b>\$ 310,000</b>

## Full-Time Staff Allocations

**Parks & Rec. Day Camp Dept.**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.05	0.05	0.05	0.05	0.05
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Parks &amp; Recreation Director</b>	0.02	0.02	0	0	0
<b>Recreation Coordinator</b>	0.4	0.5	0.6	0.6	0.6
<b>TOTAL</b>	<b>0.526</b>	<b>0.57</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

# **Parks & Recreation - Community Center Operations Division**

General Fund Department 01-5408

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs increased to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Personnel costs updated based on current staff salary levels.
- Net effect is an increase in total expenditures of \$21,800.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Salaries - Full Time	\$86,876	\$96,822	\$90,728	\$92,539	\$95,234	\$108,978
Salaries - Part Time	\$17,802	\$16,127	\$32,000	\$32,000	\$33,600	\$34,382
Overtime	\$1,282	\$2,229	\$2,200	\$2,200	\$2,500	\$2,500
Medicare & Fica	\$2,527	\$2,578	\$3,764	\$3,764	\$3,952	\$4,211
Deferred Compensation	\$5,599	\$7,131	\$7,850	\$7,850	\$8,167	\$9,150
Health Insurance	\$12,129	\$13,135	\$15,095	\$15,095	\$15,863	\$19,736
Dental Insurance	\$991	\$877	\$797	\$797	\$802	\$998
Vision Insurance	\$25	\$72	\$513	\$513	\$475	\$513
Life/Disability Insurance	\$775	\$998	\$997	\$997	\$985	\$1,134
Automobile Allowance	\$528	\$588	\$420	\$420	\$420	\$420
Cell Phone Allowance	\$723	\$880	\$936	\$936	\$912	\$984
Other Employee Reimbursement	\$105	\$30	\$599	\$599	\$570	\$629
Technology Stipend	\$104	\$90	\$1,530	\$1,530	\$90	\$90
Pers Employer Rate	\$8,551	\$9,860	\$8,279	\$8,624	\$8,539	\$10,892
Allocated PRSP- Payment to Trust	\$4,528	\$4,367	\$4,536	\$4,536	\$4,762	\$5,367
Allocated OPEB - Payment to Trust	\$4,528	\$2,183	\$1,815	\$1,815	\$1,905	\$2,147
Allocated Liability Insurance	\$6,251	\$5,577	\$6,779	\$7,277	\$8,135	\$9,416
Allocated Wrks Comp Insurance	\$2,483	\$2,270	\$2,753	\$2,883	\$3,303	\$3,832
<b>TOTAL</b>	<b>\$155,807</b>	<b>\$165,813</b>	<b>\$181,591</b>	<b>\$184,375</b>	<b>\$190,214</b>	<b>\$215,379</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Office Supplies	\$53	\$130	\$500	\$500	\$525	\$525
Other Supplies & Materials	\$15,525	\$15,589	\$16,900	\$16,900	\$14,070	\$14,070
Advertising	\$5,159	\$6,220	\$5,300	\$5,300	\$5,300	\$5,300
Facilities/Grounds Maintenance	\$2,610	\$5,000	\$3,500	\$3,500	\$3,675	\$2,500
Equipment Maintenance	\$312	\$2,986	\$4,000	\$4,000	\$4,200	\$3,000
Utilities - Gas & Electric	\$79,388	\$85,260	\$80,000	\$80,000	\$88,000	\$88,000
Utilities - Water & Sewer	\$21,382	\$13,946	\$20,000	\$20,000	\$21,000	\$21,000
Allocated IT Costs	\$10,468	\$8,572	\$16,340	\$16,340	\$16,370	\$15,380

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Conference &amp; Travel</b>	\$0	\$801	\$800	\$800	\$800	\$800
<b>Meetings &amp; Training</b>	\$189	\$0	\$1,200	\$1,200	\$1,200	\$1,200
<b>Dues &amp; Subscriptions</b>	\$0	\$0	\$250	\$250	\$250	\$250
<b>Contract Services</b>	\$46,283	\$47,181	\$55,700	\$55,700	\$56,890	\$56,890
<b>TOTAL</b>	<b>\$181,369</b>	<b>\$185,685</b>	<b>\$204,490</b>	<b>\$204,490</b>	<b>\$212,280</b>	<b>\$208,915</b>

#### Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$0	\$7,428	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$7,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Community Center</b>	\$337,176	\$358,926	\$386,081	\$388,865	\$402,494	\$424,294
<b>TOTAL</b>	<b>\$337,176</b>	<b>\$358,926</b>	<b>\$386,081</b>	<b>\$388,865</b>	<b>\$402,494</b>	<b>\$424,294</b>

## Program Revenue

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3312) Community Hall Rental	\$ 37,444	\$ 55,969	\$ 45,000	\$ 45,000	\$ 47,250	\$ 47,250
(3313) Community Center Rental	4,947	15,052	12,000	12,000	12,600	12,600
(3314) Other Facility Rental Charges	29,878	38,089	31,000	31,000	32,550	32,550
<b>Total</b>	<b>\$ 72,269</b>	<b>\$ 109,110</b>	<b>\$ 88,000</b>	<b>\$ 88,000</b>	<b>\$ 92,400</b>	<b>\$ 92,400</b>

## Full-Time Staff Allocations

#### Parks & Rec. Comm Center Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.05	0.05	0.05	0.05	0.05
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Parks &amp; Recreation Director</b>	0.07	0.07	0	0	0
<b>Public Works Manager</b>	0.075	0.075	0.075	0	0.075
<b>Recreation Coordinator</b>	0.6	0.6	0	0	0
<b>Recreation Supervisor</b>	0	0	0.85	0.85	0.85
<b>Town Manager</b>	0.05	0.05	0.05	0.05	0.05
<b>TOTAL</b>	<b>0.901</b>	<b>0.845</b>	<b>1.025</b>	<b>0.95</b>	<b>1.025</b>

# **Parks & Recreation - Leisure Programs Division**

General Fund Department 01-5410

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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. 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$15,792.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$121,045	\$95,577	\$85,926	\$85,926	\$93,588	\$93,684
<b>Salaries - Part Time</b>	\$23,652	\$26,960	\$39,500	\$39,500	\$41,475	\$45,256
<b>Overtime</b>	\$413	\$1,679	\$1,000	\$1,000	\$1,050	\$1,050
<b>Medicare &amp; Fica</b>	\$3,402	\$3,356	\$4,268	\$4,268	\$4,530	\$4,821
<b>Deferred Compensation</b>	\$7,488	\$3,743	\$6,015	\$6,015	\$6,552	\$7,546
<b>Health Insurance</b>	\$32,246	\$22,220	\$35,595	\$35,595	\$39,154	\$44,953
<b>Dental Insurance</b>	\$2,541	\$1,621	\$2,117	\$2,117	\$2,223	\$2,608
<b>Vision Insurance</b>	\$0	\$3	\$600	\$600	\$600	\$600
<b>Life/Disability Insurance</b>	\$1,225	\$740	\$1,122	\$1,122	\$1,156	\$1,835
<b>Automobile Allowance</b>	\$48	\$48	\$0	\$0	\$0	\$0
<b>Cell Phone Allowance</b>	\$1,115	\$743	\$1,152	\$1,152	\$1,152	\$1,152
<b>Other Employee Reimbursement</b>	\$0	\$0	\$720	\$720	\$720	\$720
<b>Technology Stipend</b>	\$90	\$0	\$0	\$0	\$0	\$0
<b>Pers Employer Rate</b>	\$15,878	\$13,145	\$10,548	\$10,548	\$11,439	\$11,870
<b>Allocated PRSP- Payment to Trust</b>	\$6,202	\$5,797	\$4,297	\$4,297	\$4,680	\$4,568
<b>Allocated OPEB - Payment to Trust</b>	\$6,202	\$2,898	\$1,719	\$1,719	\$1,872	\$1,828
<b>Allocated Liability Insurance</b>	\$7,369	\$6,917	\$7,709	\$8,274	\$9,251	\$8,007
<b>Allocated Wrkrs Comp Insurance</b>	\$2,927	\$2,816	\$3,130	\$3,279	\$3,757	\$3,259
<b>TOTAL</b>	<b>\$231,842</b>	<b>\$188,262</b>	<b>\$205,418</b>	<b>\$206,132</b>	<b>\$223,199</b>	<b>\$233,757</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Supplies &amp; Materials</b>	\$7,479	\$8,277	\$18,860	\$18,860	\$19,758	\$19,758
<b>Supplies for Resale</b>	\$10,423	\$10,179	\$16,970	\$16,970	\$17,825	\$17,825
<b>Advertising</b>	\$337	\$161	\$500	\$500	\$500	\$500
<b>Contract Instructors</b>	\$37,366	\$54,066	\$90,600	\$90,600	\$95,130	\$70,000
<b>Allocated IT Costs</b>	\$12,886	\$11,362	\$20,120	\$20,120	\$20,160	\$18,940
<b>Contract Services</b>	\$13,376	\$15,856	\$16,970	\$16,970	\$20,473	\$20,473
<b>TOTAL</b>	<b>\$81,867</b>	<b>\$99,901</b>	<b>\$164,020</b>	<b>\$164,020</b>	<b>\$173,846</b>	<b>\$147,496</b>

**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Leisure Programs</b>	\$313,709	\$288,163	\$369,438	\$370,152	\$397,045	\$381,253
<b>TOTAL</b>	<b>\$313,709</b>	<b>\$288,163</b>	<b>\$369,438</b>	<b>\$370,152</b>	<b>\$397,045</b>	<b>\$381,253</b>

**Program Revenue**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(3530) Class Fees</b>	\$ 72,621	\$ 91,926	\$ 78,870	\$ 78,870	\$ 82,780	\$ 82,780
<b>(3539) Excursion Fees</b>	22,325	21,048	33,100	33,100	34,615	34,615
<b>Total</b>	<b>\$ 94,946</b>	<b>\$ 112,974</b>	<b>\$ 111,970</b>	<b>\$ 111,970</b>	<b>\$ 117,395</b>	<b>\$ 117,395</b>

**Full-Time Staff Allocations****Parks & Rec. Leisure Program Dept.**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.25	0.25	0.25	0.25	0.25
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Parks &amp; Recreation Director</b>	0.02	0.02	0	0	0
<b>Recreation Coordinator</b>	0.1	0	0.95	0.95	0.95
<b>Recreation Supervisor</b>	0.85	0.85	0	0	0
<b>TOTAL</b>	<b>1.276</b>	<b>1.12</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>

# **Parks & Recreation - Sports Program Division**

General Fund Department 01-5412

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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) and open gym for basketball and pickleball. Other activities include a cornhole league and glow sports programs.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Net effect is a decrease in total expenditures of \$150.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$29,394	\$25,252	\$17,608	\$17,608	\$19,275	\$19,435
<b>Salaries - Part Time</b>	\$12,340	\$15,763	\$15,500	\$15,500	\$16,275	\$16,275
<b>Overtime</b>	\$352	\$833	\$1,000	\$1,000	\$1,050	\$1,050
<b>Medicare &amp; Fica</b>	\$1,332	\$1,556	\$1,442	\$1,442	\$1,525	\$1,527
<b>Deferred Compensation</b>	\$1,916	\$1,565	\$1,233	\$1,233	\$1,350	\$1,348
<b>Health Insurance</b>	\$5,026	\$3,618	\$4,827	\$4,827	\$5,310	\$5,260
<b>Dental Insurance</b>	\$405	\$264	\$275	\$275	\$288	\$265
<b>Vision Insurance</b>	\$0	\$3	\$115	\$115	\$115	\$115
<b>Life/Disability Insurance</b>	\$321	\$264	\$215	\$215	\$222	\$226
<b>Automobile Allowance</b>	\$48	\$48	\$0	\$0	\$0	\$0
<b>Cell Phone Allowance</b>	\$304	\$264	\$221	\$221	\$221	\$221
<b>Other Employee Reimbursement</b>	\$0	\$10	\$138	\$138	\$138	\$138
<b>Technology Stipend</b>	\$90	\$0	\$180	\$180	\$0	\$0
<b>Pers Employer Rate</b>	\$2,792	\$2,424	\$1,754	\$1,754	\$1,914	\$1,763
<b>Allocated PRSP- Payment to Trust</b>	\$1,366	\$1,090	\$881	\$881	\$964	\$963
<b>Allocated OPEB - Payment to Trust</b>	\$1,366	\$545	\$353	\$353	\$386	\$386
<b>Allocated Liability Insurance</b>	\$1,865	\$1,388	\$1,343	\$1,441	\$1,611	\$1,696
<b>Allocated Wrkrs Comp Insurance</b>	\$740	\$565	\$545	\$571	\$654	\$690
<b>TOTAL</b>	<b>\$59,657</b>	<b>\$55,453</b>	<b>\$47,630</b>	<b>\$47,754</b>	<b>\$51,298</b>	<b>\$51,358</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$0	\$28	\$0	\$0	\$0	\$0
<b>Other Supplies &amp; Materials</b>	\$7,119	\$5,887	\$7,050	\$7,050	\$7,440	\$7,440
<b>Advertising</b>	\$40	\$0	\$0	\$0	\$0	\$0
<b>Contract Instructors</b>	\$0	\$0	\$1,000	\$1,000	\$1,200	\$1,200
<b>Allocated IT Costs</b>	\$2,199	\$2,029	\$3,440	\$3,440	\$3,450	\$3,240
<b>TOTAL</b>	<b>\$9,358</b>	<b>\$7,944</b>	<b>\$11,490</b>	<b>\$11,490</b>	<b>\$12,090</b>	<b>\$11,880</b>

#### **Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Sports Programs</b>	\$69,015	\$63,396	\$59,120	\$59,244	\$63,388	\$63,238
<b>TOTAL</b>	<b>\$69,015</b>	<b>\$63,396</b>	<b>\$59,120</b>	<b>\$59,244</b>	<b>\$63,388</b>	<b>\$63,238</b>

## Program Revenue

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3532) Sports Program Fees	\$ 11,934	\$ 20,110	\$ 20,625	\$ 20,625	\$ 21,870	\$ 21,870
<b>Total</b>	<b>\$ 11,934</b>	<b>\$ 20,110</b>	<b>\$ 20,625</b>	<b>\$ 20,625</b>	<b>\$ 21,870</b>	<b>\$ 21,870</b>

## Full-Time Staff Allocations

### **Parks & Rec. Sports Program Dept.**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.03	0.03	0.03	0.03	0.03
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Parks &amp; Recreation Director</b>	0.02	0.02	0	0	0
<b>Recreation Coordinator</b>	0.2	0.2	0.1	0.1	0.1
<b>Recreation Supervisor</b>	0	0	0.1	0.1	0.1
<b>TOTAL</b>	<b>0.306</b>	<b>0.25</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>

# **Parks & Recreation - Community Events & Programs Division**

General Fund Department 01-5413

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Parks and Recreation - Community Events & Programs Department provides 13 free and/or low-cost community events and programs for the residents of Yountville each year. Revenue for this department is generated through low-cost fees for some events as well as individual and business sponsorships for events. Any remaining costs are covered by a Town General Fund subsidy.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Net effect is a decrease in total expenditures of \$8,352.

### **Department Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$61,240	\$61,092	\$52,080	\$52,080	\$56,960	\$58,876
<b>Salaries - Part Time</b>	\$7,690	\$8,022	\$15,000	\$15,000	\$15,750	\$15,881
<b>Overtime</b>	\$1,207	\$1,899	\$1,500	\$1,500	\$1,575	\$1,575
<b>Medicare &amp; Fica</b>	\$1,411	\$1,455	\$1,903	\$1,903	\$2,031	\$2,069
<b>Deferred Compensation</b>	\$3,757	\$3,472	\$3,646	\$3,646	\$3,988	\$4,088
<b>Health Insurance</b>	\$12,551	\$10,780	\$25,213	\$25,213	\$27,734	\$20,640
<b>Dental Insurance</b>	\$1,001	\$769	\$1,519	\$1,519	\$1,595	\$1,074
<b>Vision Insurance</b>	\$0	\$4	\$375	\$375	\$375	\$375
<b>Life/Disability Insurance</b>	\$686	\$596	\$715	\$715	\$737	\$714
<b>Automobile Allowance</b>	\$72	\$72	\$0	\$0	\$0	\$0
<b>Cell Phone Allowance</b>	\$677	\$657	\$720	\$720	\$720	\$720
<b>Other Employee Reimbursement</b>	\$43	\$10	\$450	\$450	\$450	\$450
<b>Pers Employer Rate</b>	\$6,395	\$6,445	\$6,664	\$6,664	\$7,264	\$5,499
<b>Allocated PRSP- Payment to Trust</b>	\$3,255	\$3,141	\$2,604	\$2,604	\$2,848	\$2,891
<b>Allocated OPEB - Payment to Trust</b>	\$3,255	\$1,570	\$1,042	\$1,042	\$1,140	\$1,157
<b>Allocated Liability Insurance</b>	\$4,563	\$3,816	\$4,448	\$4,776	\$5,338	\$5,069
<b>Allocated Wrks Comp Insurance</b>	\$1,812	\$1,553	\$1,806	\$1,892	\$2,168	\$2,063
<b>TOTAL</b>	<b>\$109,615</b>	<b>\$105,353</b>	<b>\$119,685</b>	<b>\$120,099</b>	<b>\$130,673</b>	<b>\$123,141</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Supplies &amp; Materials</b>	\$23,826	\$22,544	\$30,250	\$35,250	\$32,240	\$32,240
<b>Advertising</b>	\$1,450	\$3,331	\$2,500	\$2,500	\$2,575	\$2,575
<b>Equipment Rental</b>	\$5,095	\$8,996	\$17,500	\$17,500	\$18,450	\$18,450
<b>Allocated IT Costs</b>	\$8,594	\$7,401	\$13,410	\$13,410	\$13,440	\$12,620
<b>Contract Services</b>	\$35,111	\$34,597	\$49,850	\$69,850	\$52,440	\$52,440
<b>TOTAL</b>	<b>\$74,075</b>	<b>\$76,868</b>	<b>\$113,510</b>	<b>\$138,510</b>	<b>\$119,145</b>	<b>\$118,325</b>

#### **Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Community Events &amp; Programs</b>	\$183,689	\$182,221	\$233,195	\$258,609	\$249,818	\$241,466
<b>TOTAL</b>	<b>\$183,689</b>	<b>\$182,221</b>	<b>\$233,195</b>	<b>\$258,609</b>	<b>\$249,818</b>	<b>\$241,466</b>

## Program Revenue

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(3531) Events Fees</b>	\$ 8,828	\$ 5,968	\$ 5,400	\$ 5,400	\$ 5,450	\$ 5,450
<b>(3803) Donations &amp; Contributions</b>	1,750	0	13,000	38,000	13,000	13,000
<b>Total</b>	<b>\$ 10,578</b>	<b>\$ 5,968</b>	<b>\$ 18,400</b>	<b>\$ 43,400</b>	<b>\$ 18,450</b>	<b>\$ 18,450</b>

## Full-Time Staff Allocations

### Parks & Rec. Comm Events & Programs Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Administrative Assistant II</b>	0.1	0.1	0.1	0.1	0.1
<b>Parks &amp; Recreation Director</b>	0.03	0.03	0	0	0
<b>Recreation Coordinator</b>	0.5	0.45	0.65	0.65	0.65
<b>Recreation Supervisor</b>	0.15	0.15	0	0	0
<b>TOTAL</b>	<b>0.78</b>	<b>0.73</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>

# **Parks & Recreation - Yountville Arts Program Division**

General Fund Department 01-5415

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Parks and Recreation - Yountville Arts Programs Division was created in Fiscal Year 2018/2019 to highlight the work of Yountville Arts and show transparency of the sources and uses of funds. 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some Supply & Services costs revised based on updated assumptions
- Net effect is a decrease in total expenditures of \$10,083.

### **Department Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$9,362	\$7,575	\$33,226	\$33,226	\$36,632	\$39,425
<b>Salaries - Part Time</b>	\$6,684	\$12,136	\$5,500	\$5,500	\$5,775	\$5,775
<b>Overtime</b>	\$279	\$239	\$350	\$350	\$368	\$368
<b>Medicare &amp; Fica</b>	\$641	\$971	\$903	\$903	\$973	\$1,014
<b>Deferred Compensation</b>	\$481	\$511	\$2,326	\$2,326	\$2,565	\$2,760
<b>Health Insurance</b>	\$1,749	\$1,196	\$17,528	\$17,528	\$19,281	\$7,346
<b>Dental Insurance</b>	\$219	\$84	\$1,060	\$1,060	\$1,113	\$337
<b>Vision Insurance</b>	\$0	\$0	\$250	\$250	\$250	\$250
<b>Life/Disability Insurance</b>	\$112	\$82	\$476	\$476	\$490	\$477
<b>Cell Phone Allowance</b>	\$100	\$104	\$480	\$480	\$480	\$480
<b>Other Employee Reimbursement</b>	\$20	\$0	\$300	\$300	\$300	\$300
<b>Technology Stipend</b>	\$90	\$0	\$0	\$0	\$0	\$0
<b>Pers Employer Rate</b>	\$661	\$1,366	\$4,160	\$4,160	\$4,579	\$3,139
<b>Allocated PRSP- Payment to Trust</b>	\$684	\$339	\$1,662	\$1,662	\$1,832	\$1,972
<b>Allocated OPEB - Payment to Trust</b>	\$684	\$170	\$665	\$665	\$733	\$789
<b>Allocated Liability Insurance</b>	\$484	\$391	\$2,350	\$2,523	\$2,820	\$3,469
<b>Allocated Wrkrs Comp Insurance</b>	\$193	\$159	\$954	\$999	\$1,145	\$1,412
<b>TOTAL</b>	<b>\$22,446</b>	<b>\$25,325</b>	<b>\$72,190</b>	<b>\$72,408</b>	<b>\$79,336</b>	<b>\$69,313</b>

#### **Supplies & Services**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Other Supplies &amp; Materials</b>	\$18,516	\$15,519	\$37,650	\$37,650	\$39,990	\$39,990
<b>Advertising</b>	\$13,605	\$16,668	\$19,550	\$19,550	\$20,490	\$20,490
<b>Equipment Rental</b>	\$29,269	\$32,535	\$31,500	\$31,500	\$33,075	\$33,075
<b>Allocated IT Costs</b>	\$657	\$1,010	\$1,030	\$1,030	\$1,030	\$970
<b>Conference &amp; Travel</b>	\$2,502	\$2,678	\$4,000	\$4,000	\$4,000	\$4,000
<b>Art Sales Commission</b>	\$19,048	\$24,816	\$0	\$0	\$0	\$0
<b>Contract Services</b>	\$6,656	\$13,200	\$12,200	\$12,200	\$12,810	\$12,810
<b>TOTAL</b>	<b>\$90,253</b>	<b>\$106,426</b>	<b>\$105,930</b>	<b>\$105,930</b>	<b>\$111,395</b>	<b>\$111,335</b>

**Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Yountville Arts Programs</b>	\$112,699	\$131,751	\$178,120	\$178,338	\$190,731	\$180,648
<b>TOTAL</b>	<b>\$112,699</b>	<b>\$131,751</b>	<b>\$178,120</b>	<b>\$178,338</b>	<b>\$190,731</b>	<b>\$180,648</b>

**Program Revenue**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3804) Art Donations/Comm	\$ 66,862	\$ 69,764	\$ 79,150	\$ 79,150	\$ 83,150	\$ 83,150
(3807) Art Sales	20,263	38,241	0	35,104	0	0
<b>Total</b>	<b>\$ 87,126</b>	<b>\$ 108,005</b>	<b>\$ 79,150</b>	<b>\$ 114,254</b>	<b>\$ 83,150</b>	<b>\$ 83,150</b>

**Full-Time Staff Allocations****Parks & Rec. Yountville Arts Programs Dept.**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
Information Systems Administrator	0.056	0	0	0	0
Recreation Coordinator	0.1	0.1	0.5	0.5	0.5
<b>TOTAL</b>	<b>0.156</b>	<b>0.1</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

# Other Post-Employment Benefits (OPEB) Fund

Fund 02 Department 1900

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### Overview

The Town's employee benefit program provides for retiree health benefits for those employees who meet the eligibility requirements established by CalPERS in compliance with applicable state regulations and the Public Employee's Medical and Hospital Care Act (PEMHCA). OPEB costs include health insurance 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. 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).

### Mid-Cycle (Budget Year 2) Updates

- Costs of retiree medical premiums and transfer in from Trust revised based on updated assumptions.
- Trust contributions revised based on change in projected salary costs.
  - The balance of the OPEB Trust as of March 31, 2025, is \$6,304,716.

### Revenue and Transfers In

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 173	\$ 0	\$ 100	\$ 100	\$ 100	\$ 100
(3801) Refunds & Reimbursements	1,543	0	0	0	0	0
(3900) Interfund Transfer	100,000	0	0	0	0	0
(3910) OPEB Allocation	197,365	104,095	106,023	106,023	115,543	89,997
(3992) Transfer In from OPEB Trust	180,319	242,361	291,000	291,000	298,000	331,000
<b>Total</b>	<b>\$ 479,401</b>	<b>\$ 346,456</b>	<b>\$ 397,123</b>	<b>\$ 397,123</b>	<b>\$ 413,643</b>	<b>\$ 421,097</b>

### Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Allocated OPEB - Payment to Trust	\$297,365	\$104,095	\$106,023	\$87,481	\$115,543	\$89,997
Retiree Health Insurance OPEB	\$186,969	\$229,576	\$271,000	\$286,000	\$298,000	\$327,600
<b>TOTAL</b>	<b>\$484,334</b>	<b>\$333,671</b>	<b>\$377,023</b>	<b>\$373,481</b>	<b>\$413,543</b>	<b>\$417,597</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**OPEB - OTHER POST EMPLOYMENT BENEFITS RESERVE FUND**  
**Fund 02 - Department 1900**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE \$</b>	<b>(14,874) \$</b>	<b>(19,808) \$</b>	<b>(19,808) \$</b>	<b>(7,023) \$</b>	<b>292 \$</b>	<b>(2,023)</b>
<b>Total Revenue</b>	<b>\$ 182,035 \$</b>	<b>242,361 \$</b>	<b>291,100 \$</b>	<b>291,000 \$</b>	<b>298,100 \$</b>	<b>331,100</b>
<b>Total Expenditures</b>	<b>\$ 484,334 \$</b>	<b>333,671 \$</b>	<b>377,023 \$</b>	<b>373,481 \$</b>	<b>413,543 \$</b>	<b>417,597</b>
<b>Total Transfers In</b>	<b>\$ 297,365 \$</b>	<b>104,095 \$</b>	<b>106,023 \$</b>	<b>87,481 \$</b>	<b>115,543 \$</b>	<b>89,997</b>
<b>ENDING FUND BALANCE \$</b>	<b>\$ (19,808) \$</b>	<b>(7,023) \$</b>	<b>292 \$</b>	<b>(2,023) \$</b>	<b>392 \$</b>	<b>1,477</b>

# **PERS UAAL Reserve Fund**

Fund 03 Department 2000

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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, and to pay the Town's PERS Unfunded Actuarially Accrued Liability (UAAL) for pension costs that is due each 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 made a practice of taking advantage of this offer.

### **Mid-Cycle (Budget Year 2) Updates**

- The budget includes the use of \$528,823 in trust funds to pay for the annual UAAL in Fiscal Year 2025/2026.
- The balance of the PSRP Trust as of March 31, 2025, is \$3,403,474.

### **Revenue and Transfers In**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 2,342	\$ 106	\$ 500	\$ 500	\$ 500	\$ 500
(3900) Interfund Transfer	750,000	0	0	0	0	0
(3911) Transfer Allocated PERS UAL	197,365	208,190	208,715	208,715	227,147	224,980
(3993) Transfer In from PRSP Trust	373,857	345,603	430,036	430,036	488,200	528,823
<b>Total</b>	<b>\$ 1,323,565</b>	<b>\$ 553,899</b>	<b>\$ 639,251</b>	<b>\$ 639,251</b>	<b>\$ 715,847</b>	<b>\$ 754,303</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
PERS Unfunded Accrued Liab	\$373,857	\$345,603	\$430,036	\$430,036	\$488,200	\$528,823
Allocated PRSP- Payment to Trust	\$947,365	\$275,000	\$208,715	\$208,715	\$227,417	\$224,980
<b>TOTAL</b>	<b>\$1,321,222</b>	<b>\$620,603</b>	<b>\$638,751</b>	<b>\$638,751</b>	<b>\$715,617</b>	<b>\$753,803</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**PERS UNFUNDED ACTUARILY ACCRUED LIABILITY RESERVE FUND**  
**Fund 03 - Department 2000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE \$</b>	<b>75,523 \$</b>	<b>77,865 \$</b>	<b>12,555 \$</b>	<b>11,161 \$</b>	<b>13,055 \$</b>	<b>11,661</b>
Total Revenue	\$ 376,199 \$	\$ 345,709 \$	\$ 430,536 \$	\$ 430,536 \$	\$ 488,700 \$	\$ 529,323
Total Expenditures	\$ 1,321,222 \$	\$ 620,603 \$	\$ 638,751 \$	\$ 638,751 \$	\$ 715,617 \$	\$ 753,803
Total Transfers	\$ 947,365 \$	\$ 208,190 \$	\$ 208,715 \$	\$ 208,715 \$	\$ 227,147 \$	\$ 224,980
<b>ENDING FUND BALANCE \$</b>	<b>\$ 77,865 \$</b>	<b>\$ 11,161 \$</b>	<b>\$ 13,055 \$</b>	<b>\$ 11,661 \$</b>	<b>\$ 13,285 \$</b>	<b>\$ 12,161</b>

# **Emergency Reserve Fund**

Fund 04

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

In Fiscal Year 2018/2019, the Town Council adopted a change to the Fund Balance Policy to establish a minimum emergency reserve fund. 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.

### **Mid-Cycle (Budget Year 2) Updates**

- No change.

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

### **Revenues vs. Expenses**

Expand All	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
► Revenues	\$ 452,841	\$ 100,574	\$ 0	\$ 0	\$ 0	\$ 0
► Expenses	0	2,956,175	0	0	0	0
Revenues Less Expenses	\$ 452,841	\$ -2,855,601	\$ 0	\$ 0	\$ 0	\$ 0

Town of Yountville EMERGENCY RESERVE FUND Fund 04						
	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 2,402,760	\$ 2,855,601	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 52,841	\$ 100,574	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers IN(OUT)</b>	\$ 400,000	\$ (2,956,175)	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ 2,855,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# **Unanticipated Tourism Revenue Deficit Reserve Fund**

Fund 05

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

In Fiscal Year 2018/2019, the Town Council adopted the establishment of a minimum revenue stabilization reserve via the Fund Balance Policy. 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.

### **Mid-Cycle (Budget Year 2) Update**

- No change.
- This fund was closed in Fiscal Year 2023/2024 and is only shown for historical purposes.

### **Revenue vs. Expenses**

Expand All	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
► Revenues	\$ 552,559	\$ 89,164	\$ 0	\$ 0	\$ 0	\$ 0
► Expenses	0	2,944,291	0	0	0	0
Revenues Less Expenses	\$ 552,559	\$ -2,855,127	\$ 0	\$ 0	\$ 0	\$ 0

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

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026	
			ADOPTED	ESTIMATED	ADOPTED	REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,302,569</b>	<b>\$ 2,855,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 52,559</b>	<b>\$ 89,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Transfers</b>	<b>\$ 500,000</b>	<b>\$ (2,944,291)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,855,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# **Utility Enterprise Capital Projects Restricted Fund**

Fund 06

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 thereby reducing impact to ratepayers.

#### **Mid-Cycle (Budget Year 2) Updates**

- Increased transfer into Water Capital Improvement Fund 60 by \$1,000,000 to help fund the 1 Million Gallon Water Storage Tank WA-0019 Project.

### **Revenue vs. Expenses**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Revenues</b>						
Interest Income	\$27,172	\$59,070	\$15,000	\$45,000	\$15,000	\$15,000
Interfund Transfer - From General Fund	\$1,650,000	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$1,677,172</b>	<b>\$59,070</b>	<b>\$15,000</b>	<b>\$45,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$475,000</b>	<b>\$1,475,000</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$1,677,172</b>	<b>\$59,070</b>	<b>-\$235,000</b>	<b>-\$205,000</b>	<b>-\$460,000</b>	<b>-\$1,460,000</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **Utility Enterprise Capital Projects Reserve Fund** **Fund 06**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE \$</b>			<b>- \$ 1,677,172</b>	<b>\$ 1,707,172</b>	<b>\$ 1,736,242</b>	<b>\$ 1,472,172</b>
<b>Total Revenue</b>	<b>\$ 27,172</b>	<b>\$ 59,070</b>	<b>\$ 15,000</b>	<b>\$ 45,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Total Transfers In(Out)</b>	<b>\$ 1,650,000</b>		<b>\$ (250,000)</b>	<b>\$ (250,000)</b>	<b>\$ (475,000)</b>	<b>\$ (1,475,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,677,172</b>	<b>\$ 1,736,242</b>	<b>\$ 1,472,172</b>	<b>\$ 1,531,242</b>	<b>\$ 1,012,172</b>	<b>\$ 71,242</b>

## General Fund Reserve

Fund 07

### MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### 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. The Emergency Reserve Fund (04) with a target level of 20% of General Fund Revenues, and the Unanticipated Tourism Revenue Deficits Reserve Fund (05) with a target level of 25% of Transient Occupancy Tax (TOT) revenue were merged into the new General Fund Reserve.

The General Fund Reserve has two categories of potential use of the reserve that are authorized by the Fund Balance Policy, contingency and emergency and the reserve balance target is currently set by policy at a minimum of 35% of General Fund operating expenditures.

#### Mid-Cycle (Budget Year 2) Updates

- Increased the amount of Interest Income that is estimated to be earned in this fund in Fiscal Year 2025/2026 by \$50,000.
- Projected Fund Balance at the end of Fiscal Year 2025/2026 represents 40% of budgeted General Fund expenditures which exceeds the policy minimum of 35%.

#### Revenues & Transfers In

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 0	\$ 0	\$ 25,000	\$ 150,000	\$ 25,000	\$ 75,000
(3900) Interfund Transfer	0	0	0	350,000	0	0
(3904) Interfund Transfer - Emergency Reserve	0	2,956,175	0	0	0	0
(3905) Interfund Transfer - Rev Stabl Rsv	0	2,044,291	0	0	0	0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 5,000,466</b>	<b>\$ 25,000</b>	<b>\$ 500,000</b>	<b>\$ 25,000</b>	<b>\$ 75,000</b>

#### SUMMARY OF FUND BALANCE ACTIVITY

#### GENERAL FUND RESERVE

Fund 07

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ 4,910,729	\$ 5,000,466	\$ 4,935,729	\$ 5,500,466
<b>Total Revenue</b>	\$ -	\$ -	\$ 25,000	\$ 150,000	\$ 25,000	\$ 75,000
<b>Total Transfers In(Out)</b>	\$ -	\$ 5,000,466	\$ -	\$ 350,000	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ 5,000,466	\$ 4,935,729	\$ 5,500,466	\$ 4,960,729	\$ 5,575,466
<b>FUND BALANCE ALLOCATIONS</b>						
Emergency	-	2,850,266	2,813,366	3,135,266	2,827,616	3,178,016
Contingency	-	2,150,200	2,122,363	2,365,200	2,133,113	2,397,450
<b>Total Fund Balance</b>	\$ -	\$ 5,000,466	\$ 4,935,729	\$ 5,500,466	\$ 4,960,729	\$ 5,575,466

## **Water Utility Fund 61 Summary**

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).

#### **Water Operating Revenues by Category**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$6,690	\$20,258	\$3,500	\$19,000	\$3,500	\$3,500
<b>Investment Market Adjustment</b>	-\$7,710	\$26,960	\$0	\$0	\$0	\$0
<b>Administrative Fines - Penalties</b>	\$2,300	\$0	\$0	\$0	\$0	\$0
<b>Other State Revenues</b>	\$0	\$8,127	\$0	\$2,122	\$0	\$0
<b>Residential</b>	\$584,446	\$668,258	\$688,200	\$688,200	\$742,200	\$742,200
<b>Multi Residential</b>	\$104,685	\$119,054	\$122,400	\$122,400	\$132,600	\$132,600
<b>Mobile Home</b>	\$78,830	\$86,993	\$88,800	\$88,800	\$96,000	\$96,000
<b>Condominium</b>	\$84,622	\$95,053	\$96,000	\$96,000	\$103,800	\$103,800
<b>Residential-outside</b>	\$51,240	\$56,564	\$58,800	\$58,800	\$63,600	\$63,600
<b>Church-nonprofit Group</b>	\$43,848	\$45,497	\$48,600	\$48,600	\$52,200	\$52,200
<b>Town Use</b>	\$65,566	\$80,873	\$72,600	\$72,600	\$77,400	\$77,400
<b>Restaurant-bar</b>	\$71,766	\$81,306	\$83,400	\$83,400	\$90,000	\$90,000
<b>Hotel/inn</b>	\$199,301	\$219,509	\$250,200	\$250,200	\$271,200	\$271,200
<b>Other Commerical</b>	\$79,937	\$86,970	\$91,200	\$91,200	\$98,400	\$98,400
<b>Multi Commerical</b>	\$48,800	\$48,018	\$45,600	\$45,600	\$49,800	\$49,800
<b>Other Service Charges</b>	\$27,394	\$32,103	\$20,000	\$20,000	\$20,000	\$20,000
<b>Fireline</b>	\$180,531	\$195,848	\$212,400	\$212,400	\$229,800	\$229,800
<b>Meter Sets</b>	\$0	\$2,026	\$250	\$950	\$250	\$250
<b>Miscellaneous Revenue</b>	\$295	\$207	\$0	\$30	\$0	\$0
<b>Refunds &amp; Reimbursements</b>	\$0	\$2,500	\$0	\$3,881	\$0	\$0
<b>Interfund Transfer - From General Fund</b>	\$2,925	\$4,675	\$6,000	\$6,000	\$6,000	\$6,000
<b>TOTAL</b>	<b>\$1,625,467</b>	<b>\$1,880,799</b>	<b>\$1,887,950</b>	<b>\$1,910,183</b>	<b>\$2,036,750</b>	<b>\$2,036,750</b>

## Water Utility Operating Fund Summary

**Town of Yountville**  
WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2022/2023		2023/2024		2024/2025		2025/2026	
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED	REVISED		
■ BEGINNING FUND BALANCE	\$ 137,126	\$ 380,803	\$ 216,483	\$ 732,923	\$ 74,018	\$ 601,209		
<b>OPERATING REVENUE</b>								
Residential Sales	903,823	1,025,922	1,054,200	1,054,200	1,138,200	1,138,200		
Non Profit Sales	109,414	126,370	121,200	121,200	129,600	129,600		
Commercial Sales	399,804	435,803	470,400	470,400	509,400	509,400		
Other Services	207,925	229,977	232,650	233,350	250,050	250,050		
Other Revenue	2,595	10,834	-	6,033	-	-		
<b>Total Operating Revenue</b>	<b>\$ 1,623,561</b>	<b>\$ 1,828,906</b>	<b>\$ 1,878,450</b>	<b>\$ 1,885,183</b>	<b>\$ 2,027,250</b>	<b>\$ 2,027,250</b>		
<b>OPERATING EXPENSES</b>								
Personnel	564,953	642,694	613,644	620,267	662,167	586,345		
Supplies & Services	153,824	122,257	307,771	312,630	323,516	323,513		
Capital Outlay	3,090	-	9,000	9,000	9,500	9,500		
Water Purchases	659,923	763,727	975,000	975,000	975,000	975,000		
<b>Total Operating Expenses</b>	<b>\$ 1,381,790</b>	<b>\$ 1,528,678</b>	<b>\$ 1,905,415</b>	<b>\$ 1,916,897</b>	<b>\$ 1,970,183</b>	<b>\$ 1,894,358</b>		
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 241,771</b>	<b>\$ 300,228</b>	<b>\$ (26,965)</b>	<b>\$ (31,714)</b>	<b>\$ 57,067</b>	<b>\$ 132,892</b>		
<b>NON-OPERATING REVENUE, EXPENSES &amp; TRANSFERS</b>								
3301 Investment Earnings	(1,019)	47,217	3,500	19,000	3,500	3,500		
3901 Interfund Transfer - Low Income Subsidy (01)	2,925	4,675	6,000	6,000	6,000	6,000		
7900 Transfer to Water Capital (60)	-	-	(125,000)	(125,000)	(100,000)	(100,000)		
<b>Non-Operating Revenue, Expenses &amp; Transfers</b>	<b>\$ 1,906</b>	<b>\$ 51,892</b>	<b>\$ (115,500)</b>	<b>\$ (100,000)</b>	<b>\$ (90,500)</b>	<b>\$ (90,500)</b>		
■ ENDING FUND BALANCE	<b>\$ 380,803</b>	<b>\$ 732,923</b>	<b>\$ 74,018</b>	<b>\$ 601,209</b>	<b>\$ 40,585</b>	<b>\$ 643,601</b>		
Net Change in Fund Balance	243,677	352,120	(142,465)	(131,714)	(33,433)	42,392		

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# Water Drought Reserve Fund

Enterprise Fund 57 Department 4507

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### 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.

### Mid-Cycle (Budget Year 2) Updates

- Added a \$2,000,000 transfer into Water Capital Improvement Fund 60 to support the 1 Million Gallon Water Storage Tank Project.

### Revenue and Transfers In

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$35,355	\$70,847	\$15,000	\$15,000	\$15,000	\$15,000
<b>Interfund Loan Interest</b>	\$9,949	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$45,303</b>	<b>\$70,847</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

### Expenditures and Transfers Out

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interfund Transfer - Water Capital Imprvmt</b>	\$0	\$0	\$0	\$0	\$0	\$2,000,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>

### **SUMMARY OF FUND BALANCE ACTIVITY**

#### **WATER DROUGHT RESERVE FUND**

#### **Water Fund 57 - Department 4507**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 1,966,259	\$ 2,011,563	\$ 2,046,563	\$ 2,082,410	\$ 2,061,563	\$ 2,097,410
<b>Total Non-Operating Revenue &amp; Transfers In</b>	\$ 45,304	\$ 70,847	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
<b>Total Non-Operating Expenses &amp; Transfers Out</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
<b>ENDING FUND BALANCE</b>	<b>\$ 2,011,563</b>	<b>\$ 2,082,410</b>	<b>\$ 2,061,563</b>	<b>\$ 2,097,410</b>	<b>\$ 2,076,563</b>	<b>\$ 112,410</b>
Net Change in Fund Balance	45,304	70,847	15,000	15,000	15,000	(1,985,000)

## **Water Connection Impact Fee Fund**

Enterprise Fund 58

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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.

#### **Mid-Cycle (Budget Year 2) Update**

- No change.

#### **Revenue vs. Expenses**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Revenues</b>						
Impact Fees	\$0	\$6,526	\$0	\$0	\$0	\$0
Allocate Impact Fees	\$0	-\$6,526	\$0	\$0	\$0	\$0
REVENUES TOTAL	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
REVENUES LESS EXPENSES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### **SUMMARY OF FUND BALANCE ACTIVITY WATER CONNECTION IMPACT FEE FUND Water Fund 58**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE \$</b>	-	- \$	- \$	- \$	- \$	-
<b>Total Revenue</b>	\$ - \$	<b>6,526</b> \$	- \$	- \$	- \$	-
<b>Total Transfers In (Out)</b>	\$ - \$	<b>(6,526)</b> \$	- \$	- \$	- \$	-
<b>ENDING FUND BALANCE</b>	\$ - \$	- \$	- \$	- \$	- \$	-
Net Change in Fund Balance	-	-	-	-	-	-

# Water Utility Capital Improvements

Enterprise Fund 60 Department 4500

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### Overview

The Water Utility Capital Improvements 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. 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.

### Mid-Cycle (Budget Year 2) Updates

- Moved \$30,000 of Webber Street Intertie Project WA-0020 from Fiscal Year 2024/2025 into Fiscal Year 2025-2026.
- Increased 1 Million Gallon Water Storage Tank project WA-0019 by \$3,000,000 to support potential completion of the project in the upcoming fiscal year.
  - Funding for this project is provided by a \$2,000,000 transfer in From the Drought Water Reserve Fund 57 and an additional \$1,000,000 from the Utility Enterprise Capital Project Reserve Fund 06.

### Revenue and Transfers In

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$8,862	\$18,226	\$4,500	\$10,000	\$4,500	\$4,500
<b>System Replacement Fees</b>	\$137,030	\$148,615	\$156,600	\$156,600	\$169,800	\$169,800
<b>Allocate Impact Fees</b>	\$0	\$6,526	\$0	\$0	\$0	\$0
<b>Interfund Transfer</b>	\$888,668	\$0	\$125,000	\$125,000	\$100,000	\$100,000
<b>Interfund Transfer - Utility Entrprs Cap Proj Rsv</b>	\$0	\$0	\$250,000	\$250,000	\$475,000	\$1,475,000
<b>Interfund Transfer - Drought Reserve</b>	\$0	\$0	\$0	\$0	\$0	\$2,000,000
<b>TOTAL</b>	<b>\$1,034,560</b>	<b>\$173,367</b>	<b>\$536,100</b>	<b>\$541,600</b>	<b>\$749,300</b>	<b>\$3,749,300</b>

### Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Utility Systems</b>	\$35,080	\$141,645	\$618,500	\$669,502	\$674,000	\$3,704,000
<b>Machinery &amp; Equipment &gt;\$10k</b>	\$0	\$0	\$100,000	\$100,000	\$0	\$0
<b>Capital Maintenance</b>	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000
<b>Depreciation Expense</b>	\$91,460	\$89,223	\$98,000	\$98,000	\$100,000	\$100,000
<b>Principal</b>	\$994,860	\$0	\$0	\$0	\$0	\$0
<b>Principal - Contra Expense</b>	-\$994,860	\$0	\$0	\$0	\$0	\$0
<b>Interest</b>	\$9,949	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$136,488</b>	<b>\$230,868</b>	<b>\$831,500</b>	<b>\$882,502</b>	<b>\$789,000</b>	<b>\$3,819,000</b>

# Water Utility Systems Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Water Distribution Projects</b>						
(WA-0018) Upgrade SCADA System Emergency Well to Operational Well	\$14,425	\$112,784	\$0	\$5,737	\$0	\$0
(WA-0019) 1MG Well Water Tank/Pump station & Transmission Main	\$0	\$0	\$0	\$0	\$250,000	\$3,250,000
(WA-0020) Water System Inter Tie Projects	\$0	\$10,611	\$120,000	\$128,045	\$0	\$30,000
(WA-0021) Relocation of Harvest Court Fire Hydrant	\$1,261	\$0	\$0	\$0	\$0	\$0
(WA-0022) Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville Cross Rd	\$8,000	\$6,523	\$0	\$0	\$0	\$0
(WA-0023) Replacement Utility Truck	\$0	\$0	\$100,000	\$90,310	\$0	\$0
(WA-0024) Well Filter Media	\$0	\$0	\$0	\$0	\$50,000	\$50,000
(WA-0026) Active Chlorine Monitoring Equipment	\$0	\$0	\$25,000	\$25,000	\$0	\$0
(WA-0027) Lateral Lead Testing and Assessment	\$0	\$0	\$250,000	\$250,000	\$0	\$0
(WA-0028) Chlorine Residual Monitoring PRV's Finnell and Town Hall	\$0	\$0	\$50,000	\$50,000	\$0	\$0
(WA-0029) Chemical Storage Tank for Well	\$0	\$0	\$0	\$0	\$50,000	\$50,000
(WA-2023) Water Meter Replacements	\$11,394	\$0	\$0	\$0	\$0	\$0
(WA-2025) Water Meter Replacements	\$0	\$0	\$33,500	\$33,500	\$0	\$0
(WA-2026) Water Meter Replacements	\$0	\$0	\$0	\$0	\$35,500	\$35,500
(WA-3025) Main & Sewer Lateral Replacement	\$0	\$0	\$45,000	\$45,000	\$0	\$0
(WA-3026) Main & Sewer Lateral Replacement	\$0	\$0	\$0	\$0	\$250,000	\$250,000
(WA-4025) Hydrant & Main Flushing	\$0	\$0	\$60,000	\$60,000	\$0	\$0
(WA-5025) Hydrant Repair & Replacement Program	\$0	\$0	\$35,000	\$35,000	\$0	\$0
(WA-6025) SCADA Maintenance	\$0	\$0	\$15,000	\$15,000	\$0	\$0
(WA-0025) Chemical Storage Tank for Well 500GAL	\$0	\$11,727	\$0	\$46,910	\$0	\$0
(WA-5026) Hydrant Repair and Replacement	\$0	\$0	\$0	\$0	\$38,500	\$38,500
(WA-6026) SCADA Maintenance	\$0	\$0	\$0	\$0	\$15,000	\$15,000
<b>WATER DISTRIBUTION PROJECTS TOTAL</b>	<b>\$35,080</b>	<b>\$141,645</b>	<b>\$733,500</b>	<b>\$784,502</b>	<b>\$689,000</b>	<b>\$3,719,000</b>
<b>TOTAL</b>	<b>\$35,080</b>	<b>\$141,645</b>	<b>\$733,500</b>	<b>\$784,502</b>	<b>\$689,000</b>	<b>\$3,719,000</b>

## SUMMARY OF FUND BALANCE ACTIVITY

### WATER UTILITY CAPITAL IMPROVEMENTS

Water Fund 60 - Department 4500

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 2,508,621	\$ 3,406,692	\$ 3,218,749	\$ 3,349,191	\$ 3,098,349	\$ 3,173,599
<b>Total Revenue</b>	\$ 137,030	\$ 148,615	\$ 156,600	\$ 156,600	\$ 169,800	\$ 169,800
<b>Total Expenditures</b>	\$ 136,489	\$ 230,868	\$ 831,500	\$ 882,502	\$ 789,000	\$ 3,819,000
<b>Total Non-Operating Revenue &amp; Transfers</b>	\$ 897,530	\$ 24,752	\$ 379,500	\$ 385,000	\$ 579,500	\$ 3,579,500
Depreciable Capital Projects*	-	-	175,000	165,310	550,000	3,550,000
<b>ENDING FUND BALANCE</b>	<b>\$ 3,406,692</b>	<b>\$ 3,349,191</b>	<b>\$ 3,098,349</b>	<b>\$ 3,173,599</b>	<b>\$ 3,608,649</b>	<b>\$ 6,653,899</b>
Net Change in Fund Balance	898,071	(57,501)	(120,400)	(175,592)	510,300	3,480,300
<b>FUND BALANCE ALLOCATIONS</b>						
Reserved for Emergency Capital Replacements (5% of asset value)	144,853	140,392	146,381	140,392	167,892	140,392
Portion of Fund Balance applicable to Capital Assets	2,897,067	2,807,844	2,982,844	2,973,154	3,357,844	6,357,844
Unreserved (Working Capital)	364,772	400,955	(30,876)	60,053	82,913	155,663
<b>Total Fund Balance</b>	<b>\$ 3,406,692</b>	<b>\$ 3,349,191</b>	<b>\$ 3,098,349</b>	<b>\$ 3,173,599</b>	<b>\$ 3,608,649</b>	<b>\$ 6,653,899</b>

# Water Utility Operations & Distribution Division

Enterprise Fund 61 Department 4505

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### 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.

### Mid-Cycle (Budget Year 2) Updates

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Some Supplies & Services costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$61,292.

### Expenditures

#### Personnel

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$326,322	\$339,869	\$321,642	\$324,742	\$344,009	\$309,239
<b>Salaries - Part Time</b>	\$5,193	\$5,368	\$5,754	\$5,754	\$6,042	\$6,042
<b>Overtime</b>	\$2,306	\$2,553	\$3,000	\$3,000	\$3,150	\$3,150
<b>Medicare &amp; Fica</b>	\$4,852	\$5,128	\$5,104	\$5,104	\$5,451	\$4,947
<b>Deferred Compensation</b>	\$22,424	\$24,493	\$25,390	\$25,390	\$26,843	\$24,134
<b>Payment-In Lieu Health</b>	\$1,775	\$1,991	\$2,100	\$2,100	\$2,100	\$2,100
<b>Health Insurance</b>	\$50,352	\$53,308	\$56,283	\$56,283	\$61,911	\$55,568
<b>Dental Insurance</b>	\$4,273	\$4,354	\$4,027	\$4,027	\$4,229	\$3,575
<b>Vision Insurance</b>	\$155	\$836	\$1,105	\$1,105	\$1,105	\$1,105
<b>Life/Disability Insurance</b>	\$3,091	\$3,462	\$3,159	\$3,159	\$3,254	\$2,641
<b>Tuition Reimbursement</b>	\$0	\$0	\$642	\$642	\$162	\$162
<b>Automobile Allowance</b>	\$2,004	\$2,094	\$2,010	\$2,010	\$2,010	\$2,010
<b>Cell Phone Allowance</b>	\$2,262	\$2,457	\$2,218	\$2,218	\$2,218	\$2,122
<b>Other Employee Reimbursement</b>	\$583	\$875	\$1,554	\$1,554	\$1,554	\$1,554
<b>Technology Stipend</b>	\$1,094	\$225	\$468	\$468	\$810	\$1,170
<b>Pers Employer Rate</b>	\$35,038	\$39,650	\$40,497	\$41,359	\$43,475	\$31,901
<b>GASB 68 Pension Expense</b>	-\$17,780	\$23,653	\$0	\$0	\$0	\$0
<b>GASB 75 OPEB Expense</b>	-\$14,640	-\$398	\$0	\$0	\$0	\$0
<b>Allocated PRSP- Payment to Trust</b>	\$15,702	\$16,269	\$15,313	\$15,313	\$16,344	\$14,409
<b>Allocated OPEB - Payment to Trust</b>	\$15,702	\$8,134	\$6,126	\$6,126	\$6,538	\$5,764
<b>Allocated Liability Insurance</b>	\$20,200	\$20,067	\$24,468	\$26,266	\$29,361	\$28,093
<b>Allocated Wrks Comp Insurance</b>	\$8,014	\$8,168	\$9,935	\$10,407	\$11,922	\$11,433
<b>TOTAL</b>	<b>\$488,922</b>	<b>\$562,555</b>	<b>\$530,795</b>	<b>\$537,027</b>	<b>\$572,488</b>	<b>\$511,119</b>

#### Supplies & Services

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$0	\$0	\$300	\$300	\$300	\$300

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Supplies &amp; Materials</b>	\$6,023	\$6,981	\$12,000	\$12,000	\$9,500	\$9,500
<b>Chemicals</b>	\$3,945	\$0	\$25,000	\$25,000	\$30,000	\$30,000
<b>Postage &amp; Printing</b>	\$5,105	\$2,723	\$4,725	\$4,725	\$4,975	\$4,975
<b>Audit &amp; Accounting Services</b>	\$6,663	\$6,338	\$10,000	\$14,125	\$10,000	\$10,000
<b>Bank &amp; Fiscal Agent Fees</b>	\$15,989	\$19,297	\$17,500	\$17,500	\$17,500	\$17,500
<b>Other Agencies</b>	\$7,930	\$8,746	\$17,000	\$17,000	\$18,500	\$18,500
<b>Facilities/Grounds Maintenance</b>	\$25,909	\$0	\$30,000	\$30,000	\$30,000	\$5,000
<b>Equipment Maintenance</b>	\$3,951	\$1,839	\$11,400	\$11,400	\$12,840	\$37,840
<b>Vehicle Maintenance</b>	\$5,737	\$3,491	\$2,500	\$2,500	\$2,500	\$2,500
<b>Utilities - Gas &amp; Electric</b>	\$13,915	\$12,954	\$20,000	\$20,000	\$25,000	\$25,000
<b>Allocated IT Costs</b>	\$8,462	\$5,677	\$10,600	\$10,600	\$10,630	\$9,970
<b>Conference &amp; Travel</b>	\$1,550	\$1,192	\$4,000	\$4,000	\$4,000	\$4,000
<b>Meetings &amp; Training</b>	\$0	\$5,250	\$3,500	\$3,500	\$4,000	\$4,000
<b>Dues &amp; Subscriptions</b>	\$1,579	\$1,534	\$2,500	\$2,500	\$2,500	\$2,500
<b>Allocated Property Insurance</b>	\$3,888	\$5,105	\$6,126	\$6,860	\$7,351	\$8,088
<b>Low Income Subsidy</b>	\$2,925	\$4,675	\$6,000	\$6,000	\$6,000	\$6,000
<b>Contract Services</b>	\$28,502	\$33,845	\$118,200	\$118,200	\$121,500	\$121,500
<b>TOTAL</b>	<b>\$142,072</b>	<b>\$119,645</b>	<b>\$301,351</b>	<b>\$306,210</b>	<b>\$317,096</b>	<b>\$317,173</b>

#### Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$3,090	\$0	\$9,000	\$9,000	\$9,500	\$9,500
<b>TOTAL</b>	<b>\$3,090</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,500</b>	<b>\$9,500</b>

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Water Utility O&amp;M</b>	\$634,084	\$682,200	\$841,146	\$852,237	\$899,084	\$837,792
<b>TOTAL</b>	<b>\$634,084</b>	<b>\$682,200</b>	<b>\$841,146</b>	<b>\$852,237</b>	<b>\$899,084</b>	<b>\$837,792</b>

## Full-Time Staff Allocations

#### Water Operation & Maintenance Dept.

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

- The Utility Operations Manager position is currently filled by a contracted position with waterTALENT.

# **Water Utility Purchases & Conservation Division**

Enterprise Fund 61 Department 4507

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Water purchase costs revised based on updated assumptions.
- Net effect is a decrease in total expenditures of \$14,533.

### **Expenditures**

#### **Personnel**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Salaries - Full Time</b>	\$53,177	\$52,026	\$54,066	\$54,066	\$57,914	\$49,286
<b>Overtime</b>	\$336	\$455	\$500	\$500	\$550	\$550
<b>Medicare &amp; Fica</b>	\$722	\$716	\$784	\$784	\$840	\$715
<b>Deferred Compensation</b>	\$3,296	\$3,306	\$3,569	\$3,569	\$3,816	\$3,202
<b>Payment-In Lieu Health</b>	\$0	\$300	\$600	\$600	\$600	\$600
<b>Health Insurance</b>	\$7,511	\$5,920	\$5,792	\$5,792	\$6,371	\$5,077
<b>Dental Insurance</b>	\$588	\$510	\$483	\$483	\$508	\$390
<b>Vision Insurance</b>	\$0	\$132	\$150	\$150	\$150	\$150
<b>Life/Disability Insurance</b>	\$482	\$465	\$484	\$484	\$499	\$430
<b>Automobile Allowance</b>	\$360	\$360	\$360	\$360	\$360	\$360
<b>Cell Phone Allowance</b>	\$316	\$296	\$288	\$288	\$288	\$288
<b>Other Employee Reimbursement</b>	\$79	\$114	\$233	\$233	\$233	\$233
<b>Technology Stipend</b>	\$270	\$0	\$90	\$90	\$180	\$180
<b>Pers Employer Rate</b>	\$4,705	\$5,139	\$5,968	\$5,968	\$6,457	\$3,924
<b>Allocated PRSP- Payment to Trust</b>	\$2,520	\$2,334	\$2,549	\$2,549	\$2,726	\$2,288
<b>Allocated OPEB - Payment to Trust</b>	\$2,520	\$1,167	\$1,020	\$1,020	\$1,091	\$915
<b>Allocated Liability Insurance</b>	\$3,075	\$2,281	\$4,205	\$4,515	\$5,047	\$4,718
<b>Allocated Wrkrs Comp Insurance</b>	\$1,221	\$928	\$1,708	\$1,789	\$2,049	\$1,920
<b>TOTAL</b>	<b>\$81,178</b>	<b>\$76,449</b>	<b>\$82,849</b>	<b>\$83,240</b>	<b>\$89,679</b>	<b>\$75,226</b>

#### **Supplies & Services**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Conservation Rebates</b>	\$10,613	\$1,938	\$5,000	\$5,000	\$5,000	\$5,000
<b>Allocated IT Costs</b>	\$1,139	\$674	\$1,420	\$1,420	\$1,420	\$1,340
<b>TOTAL</b>	<b>\$11,752</b>	<b>\$2,612</b>	<b>\$6,420</b>	<b>\$6,420</b>	<b>\$6,420</b>	<b>\$6,340</b>

Water Purchase

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Water Purchase - Veterans Home	\$653,989	\$688,875	\$950,000	\$875,000	\$950,000	\$850,000
Water Purchase - City Of Napa	\$5,934	\$74,852	\$25,000	\$100,000	\$25,000	\$125,000
<b>TOTAL</b>	<b>\$659,922</b>	<b>\$763,727</b>	<b>\$975,000</b>	<b>\$975,000</b>	<b>\$975,000</b>	<b>\$975,000</b>

Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Water Purchases	\$747,706	\$846,479	\$1,064,269	\$1,064,660	\$1,071,099	\$1,056,566
<b>TOTAL</b>	<b>\$747,706</b>	<b>\$846,479</b>	<b>\$1,064,269</b>	<b>\$1,064,660</b>	<b>\$1,071,099</b>	<b>\$1,056,566</b>

## Full-Time Staff Allocations

Water Purchase & Conservation Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
Deputy Public Works Director	0.05	0.05	0.05	0.05	0.05
Information Systems Administrator	0.056	0	0	0	0
Public Works Director	0.1	0.1	0.1	0.1	0.1
Utility Operator I, Water	0.15	0.15	0.15	0.15	0.15
<b>TOTAL</b>	<b>0.356</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>

# **Wastewater Utility Fund 62 Summary**

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).

### **Wastewater Utility Operating Revenue by Category**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$16,578	\$25,089	\$7,500	\$32,000	\$7,500	\$7,500
<b>Investment Market Adjustment</b>	-\$22,000	\$40,827	\$0	\$0	\$0	\$0
<b>Residential</b>	\$473,046	\$500,724	\$505,200	\$505,200	\$533,400	\$533,400
<b>Multi Residential</b>	\$151,733	\$159,634	\$167,400	\$167,400	\$176,400	\$176,400
<b>Mobile Home</b>	\$161,305	\$170,002	\$177,000	\$177,000	\$186,000	\$186,000
<b>Sale Reclaimed Water</b>	\$79,500	\$166,350	\$125,000	\$125,000	\$125,000	\$125,000
<b>Low</b>	\$103,806	\$115,062	\$116,400	\$116,400	\$122,400	\$122,400
<b>Medium</b>	\$269,725	\$274,626	\$278,400	\$278,400	\$294,000	\$294,000
<b>High</b>	\$526,688	\$570,736	\$570,000	\$570,000	\$603,960	\$603,960
<b>WW Treatment-Veterans Home</b>	\$437,862	\$769,246	\$800,000	\$800,000	\$850,000	\$850,000
<b>Miscellaneous Revenue</b>	\$0	\$23	\$0	\$362	\$0	\$0
<b>Refunds &amp; Reimbursements</b>	\$0	\$0	\$0	\$17,176	\$0	\$0
<b>Interfund Transfer - From General Fund</b>	\$2,925	\$4,675	\$6,000	\$6,000	\$6,000	\$6,000
<b>TOTAL</b>	<b>\$2,201,168</b>	<b>\$2,796,994</b>	<b>\$2,752,900</b>	<b>\$2,794,938</b>	<b>\$2,904,660</b>	<b>\$2,904,660</b>

**Town of Yountville  
WASTEWATER UTILITY OPERATING FUND SUMMARY**

Fund 62	2022/2023	2023/2024	2024/2025		2025/2026	
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED	REVISED
<b>■ BEGINNING FUND BALANCE</b>	\$ 194,611	\$ 389,591	\$ 225,655	\$ 617,139	\$ 188,643	\$ 515,091
<b>OPERATING REVENUE</b>						
Residential Sales	786,084	830,360	849,600	849,600	895,800	895,800
Commercial Sales	900,219	960,424	964,800	964,800	1,020,360	1,020,360
Other Sales - Veteran's Home	437,862	769,246	800,000	800,000	850,000	850,000
Other Revenue - Reclaimed Water Sales	79,500	166,349	125,000	125,000	125,000	125,000
<b>Total Revenue</b>	<b>\$ 2,203,665</b>	<b>\$ 2,726,379</b>	<b>\$ 2,739,400</b>	<b>\$ 2,739,400</b>	<b>\$ 2,891,160</b>	<b>\$ 2,891,160</b>
<b>EXPENDITURES</b>						
Personnel	977,968	1,204,453	1,402,293	1,412,791	1,521,434	1,483,219
Supplies & Services	824,554	862,376	1,167,718	1,264,294	1,279,228	1,224,280
Capital Outlay	3,667	2,616	19,900	19,900	19,900	19,900
<b>Total Expenditures</b>	<b>\$ 1,806,189</b>	<b>\$ 2,069,445</b>	<b>\$ 2,589,911</b>	<b>\$ 2,696,985</b>	<b>\$ 2,820,562</b>	<b>\$ 2,727,399</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 397,476</b>	<b>\$ 656,934</b>	<b>\$ 149,489</b>	<b>\$ 42,415</b>	<b>\$ 70,598</b>	<b>\$ 163,761</b>
<b>NON-OPERATING REVENUE &amp; TRANSFERS</b>						
3301 Investment Earnings	(5,422)	65,916	7,500	32,000	7,500	7,500
3800 Miscellaneous Revenue	-	23	-	362	-	-
3801 Refunds & Reimbursements	-	-	-	17,176	-	-
3901 Interfund Transfer - Low Income Subsidy (01)	2,925	4,675	6,000	6,000	6,000	6,000
7900 Transfer to Capital Projects (63)	(50,000)	(50,000)	(75,000)	(75,000)	(25,000)	(25,000)
7964 Transfer to Capital Projects (64)	(150,000)	(450,000)	(125,000)	(125,000)	(100,000)	(375,000)
<b>Total Non-Operating Revenue &amp; Transfers</b>	<b>\$ (202,497)</b>	<b>\$ (429,386)</b>	<b>\$ (186,500)</b>	<b>\$ (144,462)</b>	<b>\$ (111,500)</b>	<b>\$ (386,500)</b>
<b>ENDING FUND BALANCE*</b>	<b>\$ 389,591</b>	<b>\$ 617,139</b>	<b>\$ 188,643</b>	<b>\$ 515,091</b>	<b>\$ 147,740</b>	<b>\$ 292,351</b>
Net Change in Fund Balance	194,980	227,548	(37,012)	(102,048)	(40,903)	(222,740)

# **Wastewater Utility Collection System Operations Division**

Enterprise Fund 62 Department 4510

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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. Funding is provided through rate payer user charges (wastewater utility fee) and interest income.

### **Mid-Cycle (Budget Year 2) Updates**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Net effect is a decrease in total expenditures of \$37,138.

### **Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$190,604	\$205,178	\$211,887	\$213,127	\$227,931	\$217,537
<b>Salaries - Part Time</b>	\$2,595	\$2,684	\$2,877	\$2,877	\$3,021	\$3,021
<b>Overtime</b>	\$3,015	\$1,908	\$4,000	\$4,000	\$4,200	\$4,200
<b>Medicare &amp; Fica</b>	\$2,918	\$2,991	\$3,293	\$3,293	\$3,537	\$3,386
<b>Deferred Compensation</b>	\$12,988	\$13,777	\$15,388	\$15,388	\$16,389	\$15,602
<b>Payment-In Lieu Health</b>	\$587	\$588	\$600	\$600	\$600	\$600
<b>Health Insurance</b>	\$27,951	\$31,129	\$41,326	\$41,326	\$45,458	\$43,483
<b>Dental Insurance</b>	\$2,315	\$2,294	\$2,505	\$2,505	\$2,630	\$2,438
<b>Vision Insurance</b>	\$230	\$590	\$830	\$830	\$830	\$830
<b>Life/Disability Insurance</b>	\$1,922	\$2,037	\$2,201	\$2,201	\$2,267	\$1,348
<b>Tuition Reimbursement</b>	\$0	\$0	\$372	\$372	\$72	\$72
<b>Automobile Allowance</b>	\$804	\$810	\$780	\$780	\$780	\$780
<b>Cell Phone Allowance</b>	\$1,540	\$1,617	\$1,642	\$1,642	\$1,642	\$1,594
<b>Other Employee Reimbursement</b>	\$536	\$681	\$1,206	\$1,206	\$1,206	\$1,206
<b>Technology Stipend</b>	\$509	\$90	\$468	\$468	\$270	\$630
<b>Pers Employer Rate</b>	\$18,640	\$20,537	\$23,796	\$24,141	\$25,646	\$23,673
<b>GASB 68 Pension Expense</b>	-\$13,755	\$18,298	\$0	\$0	\$0	\$0
<b>GASB 75 OPEB Expense</b>	-\$11,325	-\$308	\$0	\$0	\$0	\$0
<b>Allocated PRSP- Payment to Trust</b>	\$9,216	\$9,734	\$9,848	\$9,848	\$10,560	\$9,997
<b>Allocated OPEB - Payment to Trust</b>	\$9,216	\$4,867	\$3,940	\$3,940	\$4,224	\$3,999
<b>Allocated Liability Insurance</b>	\$11,584	\$12,383	\$15,384	\$16,514	\$18,461	\$17,434
<b>Allocated Wrks Comp Insurance</b>	\$4,590	\$5,041	\$6,247	\$6,543	\$7,496	\$7,095
<b>TOTAL</b>	<b>\$276,681</b>	<b>\$336,927</b>	<b>\$348,590</b>	<b>\$351,601</b>	<b>\$377,220</b>	<b>\$358,925</b>

#### **Supplies & Services**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Office Supplies</b>	\$1,000	\$0	\$1,050	\$1,050	\$1,105	\$1,105

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Supplies &amp; Materials</b>	\$2,293	\$1,905	\$2,100	\$2,100	\$2,205	\$2,205
<b>Chemicals</b>	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
<b>Postage &amp; Printing</b>	\$2,369	\$1,245	\$2,000	\$2,000	\$2,000	\$2,000
<b>Audit &amp; Accounting Services</b>	\$3,331	\$3,169	\$5,000	\$7,061	\$5,000	\$5,000
<b>Bank &amp; Fiscal Agent Fees</b>	\$7,995	\$9,648	\$8,500	\$8,500	\$8,500	\$8,500
<b>Other Agencies</b>	\$5,700	\$0	\$6,000	\$6,000	\$6,000	\$6,000
<b>Facilities/Grounds Maintenance</b>	\$3,324	\$0	\$7,500	\$7,500	\$7,500	\$4,500
<b>Equipment Maintenance</b>	\$21,165	\$13,440	\$24,000	\$24,000	\$26,300	\$31,300
<b>Vehicle Maintenance</b>	\$3,325	\$2,729	\$6,500	\$6,500	\$6,500	\$4,500
<b>Utilities - Gas &amp; Electric</b>	\$17,441	\$17,416	\$44,000	\$44,000	\$48,400	\$30,000
<b>Allocated IT Costs</b>	\$18,597	\$15,716	\$19,270	\$19,270	\$19,310	\$18,130
<b>Conference &amp; Travel</b>	\$97	\$1,184	\$4,000	\$4,000	\$4,000	\$4,000
<b>Meetings &amp; Training</b>	\$240	\$3,322	\$2,000	\$2,000	\$2,000	\$2,000
<b>Dues &amp; Subscriptions</b>	\$1,753	\$1,399	\$2,500	\$2,500	\$2,500	\$2,500
<b>Allocated Property Insurance</b>	\$3,888	\$5,105	\$6,126	\$6,860	\$7,351	\$8,088
<b>Low Income Subsidy</b>	\$2,925	\$4,675	\$6,000	\$6,000	\$6,000	\$6,000
<b>Contract Services</b>	\$26,062	\$10,675	\$21,000	\$21,000	\$21,000	\$21,000
<b>TOTAL</b>	<b>\$121,505</b>	<b>\$91,629</b>	<b>\$169,046</b>	<b>\$171,841</b>	<b>\$177,171</b>	<b>\$158,328</b>

#### Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$0	\$2,616	\$9,950	\$9,950	\$9,950	\$9,950
<b>TOTAL</b>	<b>\$0</b>	<b>\$2,616</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>

#### Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Wastewater Collection</b>	\$398,186	\$431,172	\$527,586	\$533,392	\$564,341	\$527,203
<b>TOTAL</b>	<b>\$398,186</b>	<b>\$431,172</b>	<b>\$527,586</b>	<b>\$533,392</b>	<b>\$564,341</b>	<b>\$527,203</b>

## Full-Time Staff Allocations

#### Wastewater Collection Operations Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Accounting Assistant</b>	0.25	0.25	0.25	0.25	0
<b>Accounting Technician I</b>	0	0	0	0	0.25
<b>Administrative Assistant II</b>	0.1	0.1	0.05	0.05	0.05
<b>Administrative Services Director</b>	0.075	0.075	0.05	0.05	0.05
<b>Code Compliance Officer</b>	0.125	0.125	0	0	0
<b>Deputy Public Works Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Engineering Technician</b>	0.05	0.05	0.05	0.05	0.05
<b>Financial Analyst/Accountant II</b>	0.05	0.05	0.05	0.05	0.05
<b>Human Resources Analyst</b>	0.01	0.01	0.01	0.01	0.01
<b>Information Systems Administrator</b>	0.056	0	0	0	0
<b>Public Works Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Town Manager</b>	0.05	0.05	0.05	0.05	0.05
<b>Utility Operations Manager, Wastewater</b>	0.1	0	0.15	0.15	0.15
<b>Utility Operator I, Water</b>	0.15	0.15	0.15	0.15	0.15
<b>Utility Operator II, Wastewater</b>	0.55	0.75	0.75	0.75	0.75
<b>TOTAL</b>	<b>1.666</b>	<b>1.71</b>	<b>1.66</b>	<b>1.66</b>	<b>1.66</b>

- The Utility Operations Manager position is currently filled by a contracted position with waterTALENT.

# **Wastewater Utility Treatment Operations Division**

Enterprise Fund 62 Department 4515

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Wastewater Treatment Operations Division 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. 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.

### **Mid-Cycle (Budget Year 2) Update**

- Salaries costs revised to reflect Cost of Living Adjustment (COLA) of 2.5% per current MOU.
- Increased Liability and Worker's Compensation insurance premiums based on updated estimates received from CIRA.
- Net effect is a decrease in total expenditures of \$56,025.

### **Expenditures**

#### **Personnel**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Salaries - Full Time</b>	\$499,867	\$546,453	\$658,555	\$661,035	\$710,968	\$697,163
<b>Salaries - Part Time</b>	\$2,596	\$2,683	\$2,877	\$2,877	\$3,021	\$3,021
<b>Overtime</b>	\$11,355	\$5,962	\$15,000	\$15,000	\$15,750	\$15,750
<b>Medicare &amp; Fica</b>	\$7,235	\$7,659	\$9,770	\$9,770	\$10,541	\$10,340
<b>Deferred Compensation</b>	\$31,925	\$35,555	\$45,642	\$45,642	\$48,856	\$47,843
<b>Payment-In Lieu Health</b>	\$587	\$1,038	\$1,500	\$1,500	\$1,500	\$1,500
<b>Health Insurance</b>	\$57,813	\$68,164	\$115,063	\$115,063	\$126,570	\$125,660
<b>Dental Insurance</b>	\$4,556	\$4,926	\$6,776	\$6,776	\$7,115	\$6,868
<b>Vision Insurance</b>	\$879	\$1,538	\$2,555	\$2,555	\$2,555	\$2,555
<b>Life/Disability Insurance</b>	\$4,843	\$5,283	\$6,824	\$6,824	\$7,029	\$3,626
<b>Tuition Reimbursement</b>	\$0	\$0	\$552	\$552	\$252	\$252
<b>Automobile Allowance</b>	\$1,644	\$1,710	\$1,680	\$1,680	\$1,680	\$1,680
<b>Cell Phone Allowance</b>	\$3,908	\$4,161	\$4,954	\$4,954	\$4,954	\$4,906
<b>Other Employee Reimbursement</b>	\$1,829	\$2,125	\$3,845	\$3,845	\$3,845	\$3,845
<b>Technology Stipend</b>	\$1,139	\$180	\$1,728	\$1,728	\$1,260	\$2,790
<b>Pers Employer Rate</b>	\$42,754	\$48,946	\$68,324	\$69,014	\$73,949	\$77,147
<b>GASB 68 Pension Expense</b>	-\$36,445	\$48,484	\$0	\$0	\$0	\$0
<b>GASB 75 OPEB Expense</b>	-\$30,009	-\$816	\$0	\$0	\$0	\$0
<b>Allocated PRSP- Payment to Trust</b>	\$24,798	\$25,512	\$30,387	\$30,387	\$32,679	\$31,955
<b>Allocated OPEB - Payment to Trust</b>	\$24,798	\$12,756	\$12,155	\$12,155	\$13,072	\$12,782
<b>Allocated Liability Insurance</b>	\$32,363	\$32,128	\$46,595	\$50,015	\$55,914	\$53,029
<b>Allocated Wrks Comp Insurance</b>	\$12,850	\$13,078	\$18,920	\$19,818	\$22,704	\$21,582
<b>TOTAL</b>	<b>\$701,285</b>	<b>\$867,526</b>	<b>\$1,053,702</b>	<b>\$1,061,190</b>	<b>\$1,144,214</b>	<b>\$1,124,294</b>

Supplies & Services

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Office Supplies</b>	\$1,909	\$2,102	\$1,500	\$1,500	\$1,500	\$1,500
<b>Other Supplies &amp; Materials</b>	\$12,680	\$16,486	\$12,500	\$12,500	\$12,500	\$12,500
<b>Chemicals</b>	\$127,053	\$176,683	\$241,000	\$241,000	\$281,000	\$290,000
<b>Postage &amp; Printing</b>	\$3,469	\$1,944	\$2,500	\$2,500	\$2,500	\$2,500
<b>Audit &amp; Accounting Services</b>	\$3,331	\$3,169	\$5,000	\$7,062	\$5,000	\$5,000
<b>Bank &amp; Fiscal Agent Fees</b>	\$7,995	\$9,648	\$8,500	\$8,500	\$8,500	\$8,500
<b>Other Agencies</b>	\$52,225	\$48,913	\$47,400	\$47,400	\$47,900	\$47,900
<b>Facilities/Grounds Maintenance</b>	\$3,560	\$2,092	\$20,000	\$20,000	\$22,000	\$12,000
<b>Equipment Maintenance</b>	\$54,797	\$24,194	\$60,000	\$60,000	\$65,800	\$76,800
<b>Vehicle Maintenance</b>	\$3,804	\$1,840	\$7,000	\$7,000	\$8,000	\$7,000
<b>Utilities - Gas &amp; Electric</b>	\$166,015	\$210,504	\$237,500	\$237,500	\$275,000	\$265,000
<b>Allocated IT Costs</b>	\$53,559	\$41,462	\$55,470	\$55,470	\$55,590	\$52,210
<b>Conference &amp; Travel</b>	\$0	\$1,551	\$4,500	\$4,500	\$4,500	\$4,500
<b>Meetings &amp; Training</b>	\$54	\$944	\$2,500	\$2,500	\$2,500	\$2,500
<b>Dues &amp; Subscriptions</b>	\$587	\$919	\$3,500	\$3,500	\$3,500	\$3,500
<b>Allocated Property Insurance</b>	\$7,776	\$10,210	\$12,252	\$13,720	\$14,702	\$16,177
<b>Contract Services</b>	\$204,239	\$218,085	\$277,550	\$367,800	\$291,565	\$258,365
<b>TOTAL</b>	<b>\$703,053</b>	<b>\$770,747</b>	<b>\$998,672</b>	<b>\$1,092,452</b>	<b>\$1,102,057</b>	<b>\$1,065,952</b>

Capital Outlay

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &lt; \$10k</b>	\$3,667	\$0	\$9,950	\$9,950	\$9,950	\$9,950
<b>TOTAL</b>	<b>\$3,667</b>	<b>\$0</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>	<b>\$9,950</b>

Total Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Wastewater Treatment O&amp;M</b>	\$1,408,005	\$1,638,273	\$2,062,324	\$2,163,591	\$2,256,221	\$2,200,196
<b>TOTAL</b>	<b>\$1,408,005</b>	<b>\$1,638,273</b>	<b>\$2,062,324</b>	<b>\$2,163,591</b>	<b>\$2,256,221</b>	<b>\$2,200,196</b>

## Full-time Staff Allocations

Wastewater Treatment Operations Dept.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Adopted	2025/2026 Revised
<b>Accounting Assistant</b>	0.25	0.25	0.25	0.25	0
<b>Accounting Technician I</b>	0	0	0	0	0.25
<b>Administrative Assistant II</b>	0.1	0.1	0.05	0.05	0.05
<b>Administrative Services Director</b>	0.075	0.075	0.05	0.05	0.05
<b>Code Compliance Officer</b>	0.125	0.125	0	0	0
<b>Deputy Public Works Director</b>	0.1	0.1	0.1	0.1	0.1
<b>Engineering Technician</b>	0.1	0.1	0.1	0.1	0.1
<b>Financial Analyst/Accountant II</b>	0.05	0.05	0.05	0.05	0.05
<b>Human Resources Analyst</b>	0.01	0.01	0.01	0.01	0.01
<b>Information Systems Administrator</b>	0.056	0.15	0.15	0.15	0.15
<b>Management Analyst II</b>	0.2	0.2	0.2	0.2	0.2
<b>Public Works Director</b>	0.2	0.2	0.2	0.2	0.2
<b>Town Manager</b>	0.1	0.1	0.1	0.1	0.1
<b>Utility Operations Manager, Wastewater</b>	0.8	0	0.8	0.8	0.8
<b>Utility Operator II, Wastewater</b>	2.3	3.05	3.05	3.05	3.05
<b>TOTAL</b>	<b>4.466</b>	<b>4.51</b>	<b>5.11</b>	<b>5.11</b>	<b>5.11</b>

- The Utility Operations Manager position is currently filled by a contracted position with waterTALENT.

# **Wastewater Utility Treatment Capital Recovery Fund**

Enterprise Fund 63 Department 4518

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Removed \$2,000,000 of previously anticipated federal grant funding as it is not currently available.
- Moved \$150,000 Clean Digester Project WW-0019 budget from current fiscal year to Fiscal Year 2025/2026.
- Moved \$50,000 Design & Construct Headworks Improvement Project WW-0027 from current fiscal year to Fiscal Year 2025/2026.
- Moved \$1,574,000 of the \$1,724,000 budget for Emergency Recycled Water Transmission Main Repair Project WW-0042 from current fiscal year to Fiscal Year 2025/2026.
- Moved \$1,850,000 budget for Joint Treatment Plant Office Modernization Project WW-0011 from current fiscal year to Fiscal Year 2025/2026.
- Increased Plant Equipment Replacement Program WW-4026 by \$500 up to \$95,000.

### **Revenue & Transfers In**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$75,233	\$147,918	\$20,000	\$104,000	\$20,000	\$40,000
<b>Federal Grant</b>	\$0	\$0	\$2,000,000	\$0	\$0	\$0
<b>System Replacement Fees</b>	\$230,566	\$242,717	\$253,800	\$253,800	\$267,600	\$267,600
<b>Miscellaneous Revenue</b>	\$0	\$1,263,857	\$1,750,000	\$300,000	\$0	\$0
<b>Capital Recovery Fees</b>	\$246,171	\$201,678	\$282,500	\$399,400	\$499,750	\$1,525,000
<b>Interfund Transfer - WW Utility Ops</b>	\$50,000	\$50,000	\$75,000	\$75,000	\$25,000	\$25,000
<b>TOTAL</b>	<b>\$601,970</b>	<b>\$1,906,170</b>	<b>\$4,381,300</b>	<b>\$1,132,200</b>	<b>\$812,350</b>	<b>\$1,857,600</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Capital Improvements</b>	\$325,478	\$333,291	\$4,649,000	\$1,282,691	\$724,500	\$4,349,000
<b>Depreciation Expense</b>	\$233,802	\$226,268	\$270,000	\$270,000	\$275,000	\$275,000
<b>Principal</b>	\$144,890	\$153,307	\$156,219	\$156,219	\$159,187	\$159,187
<b>Principal - Contra Expense</b>	-\$150,448	-\$153,307	\$0	\$0	\$0	\$0
<b>Interest</b>	\$17,997	\$9,532	\$8,442	\$8,442	\$5,473	\$5,473
<b>TOTAL</b>	<b>\$571,720</b>	<b>\$569,091</b>	<b>\$5,083,661</b>	<b>\$1,717,352</b>	<b>\$1,164,160</b>	<b>\$4,788,660</b>

## Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Wastewater and Water Reclamation Projects</b>						
(WW-0011) Joint Treatment Plant Office Modernization	\$171,276	\$13,957	\$1,960,000	\$0	\$0	\$1,850,000
(WW-0012) SCADA Controls	\$57,792	\$0	\$0	\$0	\$0	\$0
(WW-0019) Rebuild Sludge Heater & Add Sludge Mixing System	\$0	\$0	\$150,000	\$0	\$0	\$150,000
(WW-0024) Assess & Replace Trickling Filter Media	\$0	\$0	\$0	\$0	\$30,000	\$30,000
(WW-0027) Design & Construct Headworks Improvements	\$0	\$0	\$50,000	\$0	\$150,000	\$200,000
(WW-0028) Sludge Handling/Drying/Disposal Improvements	\$0	\$0	\$50,000	\$50,000	\$200,000	\$200,000
(WW-0031) Paint Wastewater Facilities, Structures, and Equipment	\$0	\$0	\$0	\$0	\$175,000	\$175,000
(WW-0034) WRF Basin Assessment, Maintenance, and Repair	\$0	\$0	\$400,000	\$400,000	\$0	\$0
(WW-0038) Pond Site Fencing, Grading and Drainage Improvements	\$0	\$0	\$60,000	\$110,000	\$0	\$0
(WW-0039) Compliance Analyzers for SCADA Systems	\$0	\$9,900	\$45,000	\$45,000	\$0	\$0
(WW-0042) Emergency Recycled Water Transmission Main Repair	\$66,940	\$156,204	\$1,724,000	\$353,892	\$0	\$1,574,000
(WW-0043) Flare System Installation	\$0	\$0	\$60,000	\$160,300	\$0	\$0
(WW-0044) Asset Management System	\$0	\$43,000	\$0	\$0	\$0	\$0
(WW-4023) Plant Equipment Replacement (2023)	\$29,471	\$0	\$0	\$0	\$0	\$0
(WW-4024) Plant Equipment Replacement (2024)	\$0	\$98,032	\$0	\$13,137	\$0	\$0
(WW-4025) Plant Equipment Replacement	\$0	\$0	\$90,000	\$89,700	\$0	\$0
(WW-4026) Plant Equipment Replacement	\$0	\$0	\$0	\$0	\$94,500	\$95,000
(WW-6024) Annual SCADA Controls Maintenance	\$0	\$12,199	\$0	\$0	\$0	\$0
(WW-6025) Annual SCADA Controls Maintenance	\$0	\$0	\$15,000	\$15,662	\$0	\$0
(WW-6026) Annual SCADA Controls Maintenance	\$0	\$0	\$0	\$0	\$30,000	\$30,000
(WW-7025) Annual SCADA Improvements	\$0	\$0	\$45,000	\$45,000	\$0	\$0
(WW-7026) Annual SCADA Improvements	\$0	\$0	\$0	\$0	\$45,000	\$45,000
<b>WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL</b>	<b>\$325,479</b>	<b>\$333,292</b>	<b>\$4,649,000</b>	<b>\$1,282,691</b>	<b>\$724,500</b>	<b>\$4,349,000</b>
<b>TOTAL</b>	<b>\$325,479</b>	<b>\$333,292</b>	<b>\$4,649,000</b>	<b>\$1,282,691</b>	<b>\$724,500</b>	<b>\$4,349,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**WASTEWATER TREATMENT CAPITAL RECOVERY**  
**Wastewater Fund 63 - Department 4518**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>■ BEGINNING FUND BALANCE</b>						
Total Revenue	\$ 9,143,441	\$ 9,411,908	\$ 8,928,218	\$ 10,919,147	\$ 12,059,857	\$ 10,687,886
Total Expenditures	\$ 230,566	\$ 1,506,574	\$ 4,003,800	\$ 553,800	\$ 267,600	\$ 267,600
Total Non-Operating Revenue & Transfers	\$ 571,719	\$ 569,091	\$ 5,083,661	\$ 1,717,352	\$ 1,164,160	\$ 4,788,660
Depreciable Capital Projects	\$ 371,404	\$ 399,596	\$ 377,500	\$ 578,400	\$ 544,750	\$ 1,590,000
<b>■ ENDING FUND BALANCE</b>						
Net Change in Fund Balance	\$ 9,411,908	\$ 10,919,147	\$ 12,059,857	\$ 10,687,886	\$ 11,908,047	\$ 11,330,826
<b>FUND BALANCE ALLOCATIONS</b>						
Reserved for Emergency Capital Replacements (5% of asset value)	295,911	284,098	479,118	301,793	489,118	480,493
Reserved for Emergency Debt Service (0.5 year debt service)	82,331	82,331	82,331	82,331	82,331	82,331
Assigned for State Water Resources Board loan	748,044	583,383	444,289	444,289	288,070	288,070
Portion of Fund Balance applicable to Capital Assets	5,918,210	5,681,959	9,582,351	6,035,850	9,782,351	9,609,850
Unreserved	2,367,413	4,287,376	1,471,768	3,823,624	1,266,177	870,083
<b>■ Total Fund Balance</b>						
	<b>\$ 9,411,908</b>	<b>\$ 10,919,147</b>	<b>\$ 12,059,857</b>	<b>\$ 10,687,886</b>	<b>\$ 11,908,047</b>	<b>\$ 11,330,826</b>

# **Wastewater Utility Collection Capital Improvement Fund Expenditures**

Enterprise Fund 64 Department 4519

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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. The sole funding source for these projects are the Wastewater Operating Fund 62. 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).

### **Mid-Cycle (Budget Year 2) Updates**

- Increased Town Pump Station Equipment Replacement Program WW-5026 by \$500 up to \$95,000.

#### **Revenue & Transfers In**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Interest Income</b>	\$10,305	\$24,124	\$5,000	\$13,000	\$5,000	\$5,000
<b>Interfund Transfer - WW Utility Ops</b>	\$150,000	\$450,000	\$125,000	\$125,000	\$100,000	\$375,000
<b>TOTAL</b>	<b>\$160,305</b>	<b>\$474,124</b>	<b>\$130,000</b>	<b>\$138,000</b>	<b>\$105,000</b>	<b>\$380,000</b>

#### **Expenditures and Transfers Out**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Capital Improvements</b>	\$379,797	\$280,228	\$253,500	\$746,410	\$269,000	\$269,500
<b>Depreciation Expense</b>	\$73,066	\$71,051	\$72,000	\$72,000	\$72,000	\$72,000
<b>Interfund Transfer-Debt Svc (2020)</b>	\$29,990	\$30,043	\$30,088	\$30,088	\$29,697	\$29,697
<b>TOTAL</b>	<b>\$482,853</b>	<b>\$381,322</b>	<b>\$355,588</b>	<b>\$848,498</b>	<b>\$370,697</b>	<b>\$371,197</b>

# Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Wastewater and Water Reclamation Projects</b>						
(WW-0032) Safety Net and Safety Hinged Doors at Hand Well Access	\$0	\$8,712	\$0	\$0	\$0	\$0
(WW-0041) New Vactor Truck	\$0	\$0	\$0	\$397,369	\$0	\$0
(WW-2023) Inflow and Infiltration Reduction Program (A-line)	\$370,182	\$245,225	\$0	\$0	\$0	\$0
(WW-2025) Inflow and Infiltration Reduction Program (A-line)	\$0	\$0	\$51,000	\$146,541	\$0	\$0
(WW-2026) Inflow and Infiltration Reduction Program (A-line)	\$0	\$0	\$0	\$0	\$57,000	\$57,000
(WW-3024) Sewer Main Replacement and Repair Program	\$0	\$7,710	\$0	\$0	\$0	\$0
(WW-3025) Sewer Main Replacement and Repair Program	\$0	\$0	\$97,500	\$97,500	\$0	\$0
(WW-3026) Sewer Main Replacement and Repair Program	\$0	\$0	\$0	\$0	\$102,500	\$102,500
(WW-5023) Pump Station Equipment Replacement Program	\$9,615	\$3,885	\$0	\$0	\$0	\$0
(WW-5024) Pump Station Equipment Replacement Program	\$0	\$14,697	\$0	\$0	\$0	\$0
(WW-5025) Pump Station Equipment Replacement Program	\$0	\$0	\$90,000	\$90,000	\$0	\$0
(WW-5026) Pump Station Equipment Replacement Program	\$0	\$0	\$0	\$0	\$94,500	\$95,000
(WW-8025) Annual SCADA Control Maintenance, Pump Station	\$0	\$0	\$15,000	\$15,000	\$0	\$0
(WW-8026) Annual SCADA Control Maintenance, Pump Station	\$0	\$0	\$0	\$0	\$15,000	\$15,000
<b>WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL</b>	<b>\$379,797</b>	<b>\$280,229</b>	<b>\$253,500</b>	<b>\$746,410</b>	<b>\$269,000</b>	<b>\$269,500</b>
<b>TOTAL</b>	<b>\$379,797</b>	<b>\$280,229</b>	<b>\$253,500</b>	<b>\$746,410</b>	<b>\$269,000</b>	<b>\$269,500</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND**  
**Wastewater Fund 64 - Department 4519**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,968,603</b>	<b>\$ 3,016,237</b>	<b>\$ 2,907,543</b>	<b>\$ 3,354,264</b>	<b>\$ 2,681,955</b>	<b>\$ 3,041,135</b>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 452,863</b>	<b>\$ 351,279</b>	<b>\$ 325,500</b>	<b>\$ 818,410</b>	<b>\$ 341,000</b>	<b>\$ 341,500</b>
<b>Total Non-Operating Revenue &amp; Transfers</b>	<b>\$ 130,315</b>	<b>\$ 444,081</b>	<b>\$ 99,912</b>	<b>\$ 107,912</b>	<b>\$ 75,303</b>	<b>\$ 350,303</b>
Depreciable Capital Projects*	370,182	245,225	-	397,369	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 3,016,237</b>	<b>\$ 3,354,264</b>	<b>\$ 2,681,955</b>	<b>\$ 3,041,135</b>	<b>\$ 2,416,258</b>	<b>\$ 3,049,938</b>
Net Change in Fund Balance	47,634	338,027	(225,588)	(313,129)	(265,697)	8,803

**FUND BALANCE ALLOCATIONS**

Reserved for Emergency Capital Replacements per Utility Rate Study (5% of asset value)	123,356	132,065	120,689	151,934	-	-
Portion of Fund Balance applicable to Capital Assets	2,467,127	2,641,301	2,413,782	3,038,670	2,413,782	3,038,670
Unreserved	425,754	580,898	147,484	(149,469)	2,476	11,268
<b>Total Fund Balance</b>	<b>\$ 3,016,237</b>	<b>\$ 3,354,264</b>	<b>\$ 2,681,955</b>	<b>\$ 3,041,135</b>	<b>\$ 2,416,258</b>	<b>\$ 3,049,938</b>

## **Sewer Connection Impact Fee Fund**

Enterprise Fund 65

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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.

#### **Mid-Cycle (Budget Year 2) Updates**

- No change.

#### **Revenue & Expenses**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Revenues Less Expenses</b>						

#### **SUMMARY OF FUND BALANCE ACTIVITY SEWER CONNECTION IMPACT FEE FUND Wastewater Fund 65**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ - \$	- \$	- \$	- \$	- \$	- \$
<b>Total Revenue</b>	\$ - \$	- \$	- \$	- \$	- \$	- \$
<b>Total Non-Operating Revenue &amp; Transfers</b>	\$ - \$	- \$	- \$	- \$	- \$	- \$
<b>ENDING FUND BALANCE</b>	\$ - \$	- \$	- \$	- \$	- \$	- \$
Net Change in Fund Balance	-	-	-	-	-	-

## **State Gas Tax Fund**

Special Revenue Fund 20 Department 6000

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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 Town utilizes this state funding source for maintenance and capital expenditures associated with street improvement projects within Yountville.

#### **Mid-Cycle (Budget Year 2) Updates**

- No change.

### **Revenues**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 2,163	\$ 5,791	\$ 250	\$ 250	\$ 250	\$ 250
(3410) Gas Tax Section 2105	17,015	18,133	18,556	18,556	19,113	19,113
(3411) Gas Tax Section 2106	12,773	13,312	13,453	13,453	13,857	13,857
(3413) Gas Tax Section 2103	24,361	27,190	26,542	26,542	27,338	27,338
(3415) Gas Tax Section 2107	23,188	24,544	25,360	25,360	26,121	26,121
(3416) Gas Tax Section 2107.5	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total</b>	<b>\$ 80,500</b>	<b>\$ 89,969</b>	<b>\$ 85,161</b>	<b>\$ 85,161</b>	<b>\$ 87,679</b>	<b>\$ 87,679</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Infrastructure</b>	<b>\$5,804</b>	<b>\$60,433</b>	<b>\$90,000</b>	<b>\$95,375</b>	<b>\$93,000</b>	<b>\$93,000</b>
<b>TOTAL</b>	<b>\$5,804</b>	<b>\$60,433</b>	<b>\$90,000</b>	<b>\$95,375</b>	<b>\$93,000</b>	<b>\$93,000</b>

# Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Streets and Transportation Projects</b>						
(GT-3023) Paving Projects - Plan, Specs, Engineering	\$5,804	\$0	\$0	\$0	\$0	\$0
(GT-3024) Paving Projects - Plan, Specs, Engineering	\$0	\$60,433	\$0	\$0	\$0	\$0
(GT-3025) Paving Projects - Plans, Specs, Engineering	\$0	\$0	\$90,000	\$95,375	\$0	\$0
(GT-3026) Paving Projects - Plans, Specs, Engineering	\$0	\$0	\$0	\$0	\$93,000	\$93,000
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$5,804</b>	<b>\$60,433</b>	<b>\$90,000</b>	<b>\$95,375</b>	<b>\$93,000</b>	<b>\$93,000</b>
<b>TOTAL</b>	<b>\$5,804</b>	<b>\$60,433</b>	<b>\$90,000</b>	<b>\$95,375</b>	<b>\$93,000</b>	<b>\$93,000</b>

## SUMMARY OF FUND BALANCE ACTIVITY

### STATE GAS TAX FUND

#### Fund 20 - Department 6000

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026	
			ADOPTED	ESTIMATED	ADOPTED	REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 69,073	\$ 143,769	\$ 93,086	\$ 173,305	\$ 88,247	\$ 163,091
<b>Total Revenue</b>	\$ 80,500	\$ 89,969	\$ 85,161	\$ 85,161	\$ 87,679	\$ 87,679
<b>Total Department 6000</b>	\$ 5,804	\$ 60,433	\$ 90,000	\$ 95,375	\$ 93,000	\$ 93,000
<b>Total Expenditures</b>	\$ 5,804	\$ 60,433	\$ 90,000	\$ 95,375	\$ 93,000	\$ 93,000
<b>Total Net Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ 143,769	\$ 173,305	\$ 88,247	\$ 163,091	\$ 82,926	\$ 157,770
Net Change in Fund Balance	74,696	29,536	(4,839)	(10,214)	(5,321)	(5,321)

# **Public Education and Government Access Fund**

Special Revenue Fund 21 Department 1012

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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. Eligible PEG expenditures include the purchase of equipment related to education and government broadcasting.

### **Mid-Cycle (Budget Year 2) Updates**

- No change.

## **Revenue**

### **Data**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3022) PEG Fees	\$ 18,687	\$ 14,682	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
(3301) Interest Income	1,139	1,781	500	500	500	500
<b>Total</b>	<b>\$ 19,826</b>	<b>\$ 16,463</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>

## **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Contract Services	\$ 0	\$ 0	\$ 0	\$ 13,000	\$ 0	\$ 0
Machinery & Equipment >\$10k	\$23,500	\$0	\$0	\$0	\$0	\$0
Machinery & Equipment < \$10k	\$2,310	\$5,000	\$5,000	\$12,000	\$5,000	\$5,000
<b>TOTAL</b>	<b>\$25,810</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$25,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **PUBLIC EDUCATIONAL AND GOVERNMENT ACCESS FUND** **Fund 21 - Department 1012**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 55,797</b>	<b>\$ 49,813</b>	<b>\$ 59,113</b>	<b>\$ 61,276</b>	<b>\$ 68,613</b>	<b>\$ 51,776</b>
<b>Total Revenue</b>	<b>\$ 19,826</b>	<b>\$ 16,463</b>	<b>\$ 14,500</b>	<b>\$ 15,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>
<b>Total Expenditures</b>	<b>\$ 25,810</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 25,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Net Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 49,813</b>	<b>\$ 61,276</b>	<b>\$ 68,613</b>	<b>\$ 51,776</b>	<b>\$ 78,113</b>	<b>\$ 61,276</b>
Net Change in Fund Balance	(5,984)	11,463	9,500	(9,500)	9,500	9,500

# Public Art Program Fee Fund

Special Revenue Fund 23 Department 5414

## MID-CYCLE BIENNIAL BUDGET UPDATE

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### 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.

### Mid-Cycle (Budget Year 2) Updates

- Contribution from General Fund reduced based on updated assumptions.

### Revenues

#### Data

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 695	\$ 456	\$ 200	\$ 200	\$ 200	\$ 200
(3113) Public Art Program Fee	11,332	18,939	7,500	7,500	7,500	7,500
(3900) Interfund Transfer	0	0	25,000	25,000	28,500	12,000
<b>Total</b>	<b>\$ 12,028</b>	<b>\$ 19,395</b>	<b>\$ 32,700</b>	<b>\$ 32,700</b>	<b>\$ 36,200</b>	<b>\$ 19,700</b>

### Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Other Supplies & Materials	\$4,860	\$3,793	\$2,300	\$2,300	\$2,000	\$2,000
Advertising	\$0	\$0	\$4,500	\$4,500	\$4,800	\$4,800
Art Maintenance	\$0	\$0	\$1,500	\$1,500	\$1,575	\$1,575
Contract Services	\$24,639	\$24,745	\$27,500	\$27,500	\$21,520	\$21,520
<b>TOTAL</b>	<b>\$29,500</b>	<b>\$28,538</b>	<b>\$35,800</b>	<b>\$35,800</b>	<b>\$29,895</b>	<b>\$29,895</b>

**SUMMARY OF FUND BALANCE ACTIVITY****PUBLIC ART PROGRAM FEE FUND****Fund 23 - Department 5414**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 40,272	\$ 22,800	\$ 3,569	\$ 13,658	\$ 469	\$ 10,558
<b>Total Revenue</b>	\$ 12,027	\$ 19,395	\$ 32,700	\$ 32,700	\$ 36,200	\$ 19,700
<b>Total Expenditures</b>	\$ 29,499	\$ 28,537	\$ 35,800	\$ 35,800	\$ 29,895	\$ 29,895
<b>ENDING FUND BALANCE</b>	\$ 22,800	\$ 13,658	\$ 469	\$ 10,558	\$ 6,774	\$ 363
Net Change in Fund Balance	(17,472)	(9,142)	(3,100)	(3,100)	6,305	(10,195)

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# **Housing Grant Fund**

Special Revenue Fund 24 Department 1500

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 aids 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. In January 2023, the Town was awarded \$500,000 in grant funding. The Town contracts with the Housing Authority of the City of Napa to administer these grants.

### **Mid-Cycle (Budget Year 2) Updates**

- No change.

### **Revenues**

#### **Data**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 2,404	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3306) HOME Program Interest Income	0	2,731	1,000	1,000	1,000	1,000
(3307) CalHOME Program Interest Income	0	2,572	1,000	1,000	1,000	1,000
(3408) CalHome Grant	10,000	0	0	0	0	0
(3432) Federal Home Grant	27,796	2,893	100,000	100,000	100,000	100,000
(3422) CalGrant Repayment - State	37,410	27,134	0	0	0	0
(3423) CalGrant Repayment - Fed	45,651	0	0	0	0	0
<b>Total</b>	<b>\$ 123,261</b>	<b>\$ 35,330</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Federal Home Grant Awards</b>	\$27,599	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>HOME Rental Assistance</b>	\$7,442	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$35,041</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY****HOUSING GRANT FUND****Fund 24 - Department 1500**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE \$</b>	<b>49,133 \$</b>	<b>137,353 \$</b>	<b>116,787 \$</b>	<b>172,683 \$</b>	<b>118,787 \$</b>	<b>174,683</b>
<b>Total Revenue</b>	<b>\$ 123,261 \$</b>	<b>35,330 \$</b>	<b>102,000 \$</b>	<b>102,000 \$</b>	<b>102,000 \$</b>	<b>102,000</b>
<b>Total Expenditures</b>	<b>\$ 35,041 \$</b>	<b>- \$</b>	<b>100,000 \$</b>	<b>100,000 \$</b>	<b>100,000 \$</b>	<b>100,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 137,353 \$</b>	<b>172,683 \$</b>	<b>118,787 \$</b>	<b>174,683 \$</b>	<b>120,787 \$</b>	<b>176,683</b>
Net Change in Fund Balance	88,220	35,330	2,000	2,000	2,000	2,000

# **Measure T/U Transportation Improvement Fund**

Special Revenue Fund 25 Department 6000

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

In 2025, Napa County voters approved Measure U, an extension of the previously approved Measure T. This countywide half-cent sales tax is administered by Napa Valley Transportation Authority (NVTA) and is collected and distributed by Napa County. The purpose of Measure U revenue will remain the same as Measure T which is to help fund Town streets, sidewalks, streetlights, and related projects.

### **Mid-Cycle (Budget Year 2) Updates**

- Revenue estimates increased based on projections received from Napa County.
- The Town achieved a Pavement Condition Index (PCI) of 80 in 2025, which is still 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.
- Expenditures increased to support the completion of Street Rehabilitation on Washington Street North.

### **Revenues**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 5,256	\$ 18,764	\$ 5,000	\$ 18,000	\$ 5,000	\$ 5,000
(3417) Measure T	687,914	679,540	550,000	550,000	560,000	0
(3437) Measure U	0	0	0	0	0	844,000
<b>Total</b>	<b>\$ 693,169</b>	<b>\$ 698,304</b>	<b>\$ 555,000</b>	<b>\$ 568,000</b>	<b>\$ 565,000</b>	<b>\$ 849,000</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Infrastructure</b>	<b>\$354,279</b>	<b>\$238,453</b>	<b>\$550,000</b>	<b>\$1,545,011</b>	<b>\$560,000</b>	<b>\$844,000</b>
<b>TOTAL</b>	<b>\$354,279</b>	<b>\$238,453</b>	<b>\$550,000</b>	<b>\$1,545,011</b>	<b>\$560,000</b>	<b>\$844,000</b>

### **Capital Projects Detail**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Streets and Transportation Projects</b>						
(MT-3023) Annual Street Maintenance and Paving Program	\$354,279	\$0	\$0	\$0	\$0	\$0
(MT-3024) Annual Street Maintenance and Paving Program	\$0	\$238,453	\$0	\$0	\$0	\$0
(MT-3025) Annual Street Maintenance and Paving Program	\$0	\$0	\$550,000	\$1,545,011	\$0	\$0
(MT-3026) Annual Street Maintenance and Paving Program (Measure T)	\$0	\$0	\$0	\$0	\$560,000	\$0
(MU-3026) Annual Street Maintenance and Paving Program (Measure U)	\$0	\$0	\$0	\$0	\$0	\$844,000
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$354,279</b>	<b>\$238,453</b>	<b>\$550,000</b>	<b>\$1,545,011</b>	<b>\$560,000</b>	<b>\$844,000</b>
<b>TOTAL</b>	<b>\$354,279</b>	<b>\$238,453</b>	<b>\$550,000</b>	<b>\$1,545,011</b>	<b>\$560,000</b>	<b>\$844,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**MEASURE T TRANSPORTATION IMPROVEMENT FUND**  
**Fund 25 - Departments 6000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 196,269	\$ 535,160	\$ 532,370	\$ 995,011	\$ 537,370	\$ 18,000
Total Revenue	\$ 693,170	\$ 698,304	\$ 555,000	\$ 568,000	\$ 565,000	\$ 849,000
Total Department 6000	\$ 354,279	\$ 238,453	\$ 550,000	\$ 1,545,011	\$ 560,000	\$ 844,000
Total Expenditures	\$ 354,279	\$ 238,453	\$ 550,000	\$ 1,545,011	\$ 560,000	\$ 844,000
<b>ENDING FUND BALANCE</b>	<b>\$ 535,160</b>	<b>\$ 995,011</b>	<b>\$ 537,370</b>	<b>\$ 18,000</b>	<b>\$ 542,370</b>	<b>\$ 23,000</b>
Net Change in Fund Balance	338,891	459,851	5,000	(977,011)	5,000	5,000

# **Road Maintenance and Rehabilitation Act (SB1) Fund**

Special Revenue Fund Department 26-6000

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- No change.

### **Revenues**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 2,299	\$ 4,802	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
(3419) Road Maint. Rehab Act	71,406	75,616	76,496	76,496	78,791	78,791
<b>Total</b>	<b>\$ 73,706</b>	<b>\$ 80,418</b>	<b>\$ 78,496</b>	<b>\$ 78,496</b>	<b>\$ 80,791</b>	<b>\$ 80,791</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Infrastructure</b>	<b>\$0</b>	<b>\$79,600</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$69,000</b>	<b>\$69,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$79,600</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$69,000</b>	<b>\$69,000</b>

### **Capital Projects Detail**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Streets and Transportation Projects</b>						
(SB-6024) Curb, Gutter, and Sidewalk Replacement	\$0	\$79,600	\$0	\$0	\$0	\$0
(SB-6025) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$68,000	\$68,000	\$0	\$0
(SB-6026) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$0	\$0	\$69,000	\$69,000
<b>STREETS AND TRANSPORTATION PROJECTS</b>	<b>\$0</b>	<b>\$79,600</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$69,000</b>	<b>\$69,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$79,600</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$69,000</b>	<b>\$69,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**ROAD MAINTENANCE AND REHABILITATION ACT (SB1) FUND**  
**Fund 26 - Departments 6000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 78,809	\$ 152,514	\$ 146,976	\$ 153,332	\$ 157,472	\$ 163,828
Total Revenue	73,705	80,418	78,496	78,496	80,791	80,791
Total Department 6000	\$ -	\$ 79,600	\$ 68,000	\$ 68,000	\$ 69,000	\$ 69,000
Total Expenditures	-	\$ 79,600	\$ 68,000	\$ 68,000	\$ 69,000	\$ 69,000
<b>ENDING FUND BALANCE</b>	<b>\$ 152,514</b>	<b>\$ 153,332</b>	<b>\$ 157,472</b>	<b>\$ 163,828</b>	<b>\$ 169,263</b>	<b>\$ 175,619</b>
Net Change in Fund Balance	73,705	818	10,496	10,496	11,791	11,791

## **Measure T Equivalent (MTE) Fund**

Special Revenue Fund 27 Department 6000

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **Overview**

In 2025, Napa County voters approved new Measure U which is an extension of Measure T. This countywide half-cent 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. In order to receive annual allocations under Measure U, 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.

#### **Mid-Cycle (Budget Year 2) Updates**

- Added \$40,000 for Pedestrian & Bicycle Facility Project ST-0038.

### **Revenues**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 716	\$ 1,335	\$ 500	\$ 500	\$ 500	\$ 500
<b>Total</b>	<b>\$ 716</b>	<b>\$ 1,335</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$40,000
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$40,000</b>

#### **SUMMARY OF FUND BALANCE ACTIVITY MEASURE T EQUIVALENT (MTE) FUND Fund 27 - Departments 6000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
BEGINNING FUND BALANCE	\$ 37,190	\$ 37,906	\$ 38,556	\$ 39,241	\$ 39,056	\$ 39,741
Total Revenue	\$ 716	\$ 1,335	\$ 500	\$ 500	\$ 500	\$ 500
Total Department 6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
ENDING FUND BALANCE	\$ 37,906	\$ 39,241	\$ 39,056	\$ 39,741	\$ 39,556	\$ 241
Net Change in Fund Balance	716	1,335	500	500	500	(39,500)

# **Fire Emergency Services Fund**

Special Revenue Fund 28 Department 3201

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 and this fund was closed.

### **Mid-Cycle (Budget Year 2) Updates**

- No change.

### **Revenue and Expenditures**

#### **Data**

<b>Collapse All</b>	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
▼ Revenues	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3301) Interest Income	1	0	0	0	0	0
▼ Expenses	0	32	0	0	0	0
(7900) Interfund Transfer	0	32	0	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ 1</b>	<b>\$ -32</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### **SUMMARY OF FUND BALANCE ACTIVITY FIRE EMERGENCY SERVICES FUND Fund 28 - Department 3201**

	<b>2022/2023 ACTUAL</b>	<b>2023/2024 ACTUAL</b>	<b>2024/2025 ADOPTED</b>	<b>2024/2025 ESTIMATED</b>	<b>2025/2026 ADOPTED</b>	<b>2025/2026 REVISED</b>
<b>BEGINNING FUND BALANCE \$</b>	<b>30 \$</b>	<b>31 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- -</b>
<b>Total Revenue</b>	<b>\$ 1 \$</b>	<b>1 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- -</b>
<b>Total Transfers</b>	<b>\$ - \$</b>	<b>(32) \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 31 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- -</b>
Net Change in Fund Balance	1	(31)	-	-	-	-

# **Upper Valley Disposal Service Franchise Fees Fund**

Special Revenue Fund 29 Department 1016

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Transfer to Capital Projects Fund 50 of \$200,000 for YountFill Water Stations project CP-0037.
- Transfer to Capital Projects Fund 50 of \$200,000 for Workable 3-Bin Waste Sorting project CP-0035.
- Moved transfer to Capital Projects Fund 50 of \$100,000 for contribution to South Washington Parking Lot & Facility Enhancement project ST-0027 from Fiscal Year 2024/2025 to Fiscal Year 2025/2026.

### **Revenue**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3020) Franchise Tax	\$ 107,228	\$ 187,754	\$ 195,000	\$ 195,000	\$ 200,000	\$ 200,000
(3301) Interest Income	1,234	6,083	2,000	2,000	2,000	2,000
<b>Total</b>	<b>\$ 108,463</b>	<b>\$ 193,837</b>	<b>\$ 197,000</b>	<b>\$ 197,000</b>	<b>\$ 202,000</b>	<b>\$ 202,000</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Community Clean Up Day	\$3,571	\$3,869	\$6,500	\$6,500	\$6,500	\$6,500
Contract Services	\$0	\$0	\$75,000	\$0	\$75,000	\$100,000
Interfund Transfer - Capital Project	\$0	\$0	\$100,000	\$0	\$0	\$500,000
<b>TOTAL</b>	<b>\$3,571</b>	<b>\$3,869</b>	<b>\$181,500</b>	<b>\$6,500</b>	<b>\$81,500</b>	<b>\$606,500</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **UPPER VALLEY DISPOSAL SERVICE FRANCHISE FEES** **Fund 29 - Department 1016**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 20,262</b>	<b>\$ 125,153</b>	<b>\$ 287,153</b>	<b>\$ 315,121</b>	<b>\$ 302,653</b>	<b>\$ 505,621</b>
<b>Total Revenue</b>	<b>\$ 108,462</b>	<b>\$ 193,837</b>	<b>\$ 197,000</b>	<b>\$ 197,000</b>	<b>\$ 202,000</b>	<b>\$ 202,000</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 3,571</b>	<b>\$ 3,869</b>	<b>\$ 181,500</b>	<b>\$ 6,500</b>	<b>\$ 81,500</b>	<b>\$ 606,500</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 125,153</b>	<b>\$ 315,121</b>	<b>\$ 302,653</b>	<b>\$ 505,621</b>	<b>\$ 423,153</b>	<b>\$ 101,121</b>
Net Change in Fund Balance	104,891	189,968	15,500	190,500	120,500	(404,500)

# **CASp Certification and Training Fund**

## **(SB 1186 Disability Access Fee)**

Special Revenue Fund 30

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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 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. 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.

#### **Mid-Cycle (Budget Year 2) Updates**

- No change.

#### **Revenues**

##### **Data**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 22	\$ 48	\$ 20	\$ 20	\$ 20	\$ 20
(3705) SB 1186 Fees	1,991	1,544	1,900	1,900	1,900	1,900
<b>Total</b>	<b>\$ 2,013</b>	<b>\$ 1,592</b>	<b>\$ 1,920</b>	<b>\$ 1,920</b>	<b>\$ 1,920</b>	<b>\$ 1,920</b>

#### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
Interfund Transfer - Capital Project	\$1,973	\$1,905	\$1,900	\$1,900	\$1,900	\$1,900
<b>TOTAL</b>	<b>\$1,973</b>	<b>\$1,905</b>	<b>\$1,900</b>	<b>\$1,900</b>	<b>\$1,900</b>	<b>\$1,900</b>

#### **SUMMARY OF FUND BALANCE ACTIVITY**

**CASp CERTIFICATION AND TRAINING FUND (SB 1186 DISABILITY ACCESS FEE)**  
**Fund 30**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,411</b>	<b>\$ 1,451</b>	<b>\$ 1,326</b>	<b>\$ 1,138</b>	<b>\$ 1,346</b>	<b>\$ 1,158</b>
<b>Total Revenue</b>	<b>\$ 2,013</b>	<b>\$ 1,592</b>	<b>\$ 1,920</b>	<b>\$ 1,920</b>	<b>\$ 1,920</b>	<b>\$ 1,920</b>
<b>Total Transfers</b>	<b>\$ 1,973</b>	<b>\$ 1,905</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,451</b>	<b>\$ 1,138</b>	<b>\$ 1,346</b>	<b>\$ 1,158</b>	<b>\$ 1,366</b>	<b>\$ 1,178</b>
Net Change in Fund Balance	\$ 40	(\$ 313)	\$ 20	\$ 20	\$ 20	\$ 20

# **Housing Opportunity Program Fund**

Special Revenue Fund 70 Department 1500

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **Overview**

The Housing Opportunity Fund 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Increase to Fair Housing Napa Valley contribution reflected in Other Agencies expenditure.

## **Revenue & Transfers**

#### **Data**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3301) Interest Income	\$ 2,950	\$ 5,828	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
(3701) Impact Fees	254	9,294	650	650	650	650
(3901) Interfund Transfer - From General Fund	64,200	66,300	76,100	76,100	78,600	78,600
<b>Total</b>	<b>\$ 67,404</b>	<b>\$ 81,422</b>	<b>\$ 78,250</b>	<b>\$ 78,250</b>	<b>\$ 80,750</b>	<b>\$ 80,750</b>

## **Expenditures**

#### **Total Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Agencies</b>	\$ 6,000	\$ 6,000	\$ 13,400	\$ 13,400	\$ 13,400	\$ 15,000
<b>Contract Services</b>	\$ 58,200	\$ 65,510	\$ 62,700	\$ 62,700	\$ 65,200	\$ 65,200
<b>TOTAL</b>	<b>\$ 64,200</b>	<b>\$ 71,510</b>	<b>\$ 76,100</b>	<b>\$ 76,100</b>	<b>\$ 78,600</b>	<b>\$ 80,200</b>

#### **SUMMARY OF FUND BALANCE ACTIVITY**

#### **HOUSING OPPORTUNITY PROGRAM FUND**

#### **Fund 70 - Department 1500**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 RE
<b>BEGINNING FUND BALANCE</b>	\$ 1,521,937	\$ 1,525,141	\$ 1,528,691	\$ 1,535,053	\$ 1,530,841	\$ 1,530,841
<b>TOTAL PROGRAM REVENUE</b>	\$ 67,404	\$ 81,422	\$ 78,250	\$ 78,250	\$ 80,750	\$ 80,750
<b>Total Supplies &amp; Services</b>	\$ 64,200	\$ 71,510	\$ 76,100	\$ 76,100	\$ 78,600	\$ 78,600
<b>TOTAL EXPENDITURES</b>	\$ 64,200	\$ 71,510	\$ 76,100	\$ 76,100	\$ 78,600	\$ 78,600
<b>ENDING FUND BALANCE</b>	\$ 1,525,141	\$ 1,535,053	\$ 1,530,841	\$ 1,537,203	\$ 1,532,991	\$ 1,532,991
Net Change in Fund Balance		3,204	9,912	2,150	2,150	2,150

# **Measure S, Affordable and Workforce Housing Fund**

Special Revenue Fund 71 Department 1600

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- Revenue estimates lowered based on projected Transient Occupancy Tax being revised.
- \$800,000 increase to expenditures for planning and design phase of Yountville Commons workforce housing.

### **Revenue**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Measure S. Affordable Housing</b>	\$729,216	\$743,723	\$732,133	\$732,133	\$754,100	\$732,133
<b>Interest Income</b>	\$42,767	\$72,300	\$10,000	\$10,000	\$10,000	\$10,000
<b>TOTAL</b>	<b>\$771,983</b>	<b>\$816,022</b>	<b>\$742,133</b>	<b>\$742,133</b>	<b>\$764,100</b>	<b>\$742,133</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Contract Services</b>	\$0	\$7,323	\$100,000	\$13,000	\$100,000	\$100,000
<b>Infrastructure</b>	\$0	\$0	\$200,000	\$324,677	\$200,000	\$1,000,000
<b>Interfund Transfer - Capital Project</b>	\$0	\$3,019,925	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$3,027,248</b>	<b>\$300,000</b>	<b>\$337,677</b>	<b>\$300,000</b>	<b>\$1,100,000</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **MEASURE S, AFFORDABLE AND WORKFORCE HOUSING** **Fund 71 - Department 1600**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,984,736</b>	<b>\$ 2,756,719</b>	<b>\$ 430,711</b>	<b>\$ 545,493</b>	<b>\$ 872,844</b>	<b>\$ 949,949</b>
<b>TOTAL REVENUE</b>	<b>\$ 771,983</b>	<b>\$ 816,022</b>	<b>\$ 742,133</b>	<b>\$ 742,133</b>	<b>\$ 764,100</b>	<b>\$ 742,133</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,027,248</b>	<b>\$ 300,000</b>	<b>\$ 337,677</b>	<b>\$ 300,000</b>	<b>\$ 1,100,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,756,719</b>	<b>\$ 545,493</b>	<b>\$ 872,844</b>	<b>\$ 949,949</b>	<b>\$ 1,336,944</b>	<b>\$ 592,082</b>
Net Change in Fund Balance	771,983	(2,211,226)	442,133	404,456	464,100	(357,867)

# **Measure A Maintenance Fund**

Special Revenue Fund 75 Department 4330

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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. All projects 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 area. This includes the Flood Barrier Wall and improvements performed in Beard Ditch and Hopper Creek.

### **Mid-Cycle (Budget Year 2) Updates**

- Increased DF-3026 Hydroflush Weirs and Floodwall Operation Program by \$15,000.
- Added \$100,000 for new Town-Wide Flood Management Assessment project DF-0021.
- Added \$75,000 for new Oak Circle Spillway and Warning System Improvements project DF-0022.

### **Revenues**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$9,133	\$15,020	\$3,500	\$3,500	\$3,500	\$3,500
<b>Measure A</b>	\$0	\$2,064	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,133</b>	<b>\$17,084</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>

### **Expenditures**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Facilities/Grounds Maintenance</b>	\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000
<b>Capital Improvements</b>	\$0	\$54,300	\$0	\$0	\$0	\$0
<b>Infrastructure</b>	\$0	\$53,422	\$60,000	\$60,000	\$60,000	\$250,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$107,722</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$270,000</b>

### **Capital Projects Detail**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Drainage and Flood Control Projects</b>						
(DF-0018) Hydroflush Weirs from Finnell to Beard Ditch	\$0	\$53,422	\$0	\$0	\$0	\$0
(DF-0019) Repair Fence at Pump Station	\$0	\$54,300	\$0	\$0	\$0	\$0
(DF-0021) Townwide Flood Management Assessment	\$0	\$0	\$0	\$0	\$0	\$100,000
(DF-0022) Oak Circle Spillway & Warning System Improvements	\$0	\$0	\$0	\$0	\$0	\$75,000
(DF-3025) Hydroflush Weirs and Floodwall Operation Program	\$0	\$0	\$60,000	\$60,000	\$0	\$0
(DF-3026) Hydroflush Weirs and Floodwall Operation Program	\$0	\$0	\$0	\$0	\$60,000	\$75,000
<b>DRAINAGE AND FLOOD CONTROL PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$107,722</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$250,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$107,722</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$250,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY****MEASURE A MAINTENANCE FUND****Fund 75 - Department 4330**

	2022/2023	2023/2024	2024/2025		2025/2026		
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED	REVISED	
<b>BEGINNING FUND BALANCE</b>	\$ 474,577	\$ 483,710	\$ 316,610	\$ 393,072	\$ 240,110	\$ 316,572	
Total Revenue	\$ 9,133	\$ 17,083	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Total Expenditures	\$ -	\$ 107,721	\$ 80,000	\$ 80,000	\$ 80,000	\$ 270,000	
<b>ENDING FUND BALANCE</b>	<b>\$ 483,710</b>	<b>\$ 393,072</b>	<b>\$ 240,110</b>	<b>\$ 316,572</b>	<b>\$ 163,610</b>	<b>\$ 50,072</b>	
Net Change in Fund Balance	9,133	(90,638)	(76,500)	(76,500)	(76,500)	(266,500)	

# **Tallent Lane Private Road Benefit District Fund**

Special Revenue Fund 95 Department 4305

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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.

### **Mid-Cycle (Budget Year 2) Updates**

- No change. Fund balance used and fund closed.

## **Revenue and Expenses**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Revenues</b>						
Interest Income	\$346	\$645	\$250	\$250	\$250	\$0
<b>REVENUES TOTAL</b>	<b>\$346</b>	<b>\$645</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$0</b>
<b>Expenses</b>	<b>\$0</b>	<b>\$18,796</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$346</b>	<b>-\$18,151</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$0</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND** **Fund 95 - Department 4305**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 17,986</b>	<b>\$ 18,332</b>	<b>\$ 18,662</b>	<b>\$ 181</b>	<b>\$ 18,912</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 346</b>	<b>\$ 645</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 18,796</b>	<b>\$ -</b>	<b>\$ 181</b>	<b>\$ -</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 18,332</b>	<b>\$ 181</b>	<b>\$ 18,912</b>	<b>\$ -</b>	<b>\$ 19,162</b>	<b>-</b>
Net Change in Fund Balance	346	(18,151)	250	(181)	250	-

# Mesa Court Drainage Benefit District Fund

Special Revenue Fund 96 Department 4305

## MID-CYCLE BIENNIAL BUDGET UPDATE

This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).

### 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.

### Mid-Cycle (Budget Year 2) Updates

- No change. Fund balance used and fund closed.

## Revenue and Expenses

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Revenues</b>						
Interest Income	\$965	\$1,680	\$350	\$350	\$350	\$0
<b>REVENUES TOTAL</b>	<b>\$965</b>	<b>\$1,680</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>	<b>\$0</b>
<b>Expenses</b>	<b>\$0</b>	<b>\$52,295</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$965</b>	<b>-\$50,615</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>	<b>\$0</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **MESA COURT DRAINAGE BENEFIT DISTRICT FUND** **Fund 96 - Department 4305**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 50,153</b>	<b>\$ 51,118</b>	<b>\$ 51,918</b>	<b>\$ 503</b>	<b>\$ 52,268</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 965</b>	<b>\$ 1,680</b>	<b>\$ 350</b>	<b>-</b>	<b>\$ 350</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 52,295</b>	<b>\$ -</b>	<b>\$ 503</b>	<b>\$ -</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 51,118</b>	<b>\$ 503</b>	<b>\$ 52,268</b>	<b>-</b>	<b>\$ 52,618</b>	<b>-</b>
Net Change in Fund Balance	965	(50,615)	350	(503)	350	-

# **Tourism Improvement District Assessment Fund**

Special Revenue Fund 22 Department 1015

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 years, extended for an additional ten years in 2015, and most recently extended for another ten years in 2025. 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Revenue estimates lowered based on projected Transient Occupancy Tax being revised.

## **Revenues**

### **Data**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
(3040) Tourism Assessment - County	\$ 1,079,240	\$ 1,100,710	\$ 1,083,557	\$ 1,083,557	\$ 1,116,068	\$ 1,083,557
(3041) Tourism Assessment-Local	364,608	371,862	366,067	366,067	377,050	366,067
(3042) Tourism Assessment-Admin	14,584	14,874	14,643	14,643	15,082	14,643
(3301) Interest Income	8,946	17,548	4,000	4,000	4,000	4,000
<b>Total</b>	<b>\$ 1,467,378</b>	<b>\$ 1,504,993</b>	<b>\$ 1,468,267</b>	<b>\$ 1,468,267</b>	<b>\$ 1,512,200</b>	<b>\$ 1,468,267</b>

## **Expenditures and Transfers**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Other Agencies</b>	<b>\$1,079,240</b>	<b>\$1,100,709</b>	<b>\$1,083,557</b>	<b>\$1,083,557</b>	<b>\$1,116,068</b>	<b>\$1,083,557</b>
<b>Other Community Support</b>	<b>\$313,657</b>	<b>\$372,500</b>	<b>\$550,000</b>	<b>\$435,500</b>	<b>\$350,000</b>	<b>\$350,000</b>
<b>Interfund Transfer</b>	<b>\$14,496</b>	<b>\$14,963</b>	<b>\$14,643</b>	<b>\$14,643</b>	<b>\$15,082</b>	<b>\$14,643</b>
<b>TOTAL</b>	<b>\$1,407,392</b>	<b>\$1,488,172</b>	<b>\$1,648,200</b>	<b>\$1,533,700</b>	<b>\$1,481,150</b>	<b>\$1,448,200</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND**  
**Fund 22 - Department 1015**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 458,646	\$ 518,631	\$ 477,876	\$ 535,452	\$ 297,943	\$ 470,019
Total Revenues	\$ 1,467,378	\$ 1,504,993	\$ 1,468,267	\$ 1,468,267	\$ 1,512,200	\$ 1,468,267
Total Expenditures	\$ 1,392,897	\$ 1,473,209	\$ 1,633,557	\$ 1,519,057	\$ 1,466,068	\$ 1,433,557
Total Transfers IN(OUT)	\$ (14,496)	\$ (14,963)	\$ (14,643)	\$ (14,643)	\$ (15,082)	\$ (14,643)
<b>ENDING FUND BALANCE</b>	<b>\$ 518,631</b>	<b>\$ 535,452</b>	<b>\$ 297,943</b>	<b>\$ 470,019</b>	<b>\$ 328,993</b>	<b>\$ 490,086</b>
Net Change in Fund Balance	59,985	16,821	(179,933)	(65,433)	31,050	20,067
<b>FUND BALANCE ALLOCATIONS</b>						
Assigned for Local Agency TID Reserve Fund	-	170,000	170,000	170,000	170,000	185,033
Unassigned Fund Balance	518,631	365,452	127,943	300,019	158,993	305,053
<b>Total Fund Balance</b>	<b>\$ 518,631</b>	<b>\$ 535,452</b>	<b>\$ 297,943</b>	<b>\$ 470,019</b>	<b>\$ 328,993</b>	<b>\$ 490,086</b>

# **2017 Lease Revenue Bond Debt Service Fund 54 - Community Center Project**

Fund 54 Department 7000

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 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. This debt was originally 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. 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.

### **Mid-Cycle (Budget Year 2) Updates**

- Transfer in from General Fund (01) reduced by \$20,000 down to \$515,000.
- This utilizes interest income earned in this fund in Fiscal Year 2024/2025 and relieves the General Fund.

## **Revenue and Transfers**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Interest Income</b>	\$4,936	\$10,274	\$1,000	\$10,300	\$1,000	\$1,000
<b>Interfund Transfer</b>	\$550,000	\$545,000	\$540,000	\$540,000	\$535,000	\$515,000
<b>TOTAL</b>	<b>\$554,936</b>	<b>\$555,274</b>	<b>\$541,000</b>	<b>\$550,300</b>	<b>\$536,000</b>	<b>\$516,000</b>

## **Expenditures**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Bank &amp; Fiscal Agent Fees</b>	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650
<b>Principal</b>	\$300,000	\$315,000	\$330,000	\$330,000	\$350,000	\$350,000
<b>Interest</b>	\$243,019	\$227,644	\$211,518	\$211,518	\$194,518	\$194,518
<b>TOTAL</b>	<b>\$544,669</b>	<b>\$544,294</b>	<b>\$543,168</b>	<b>\$543,168</b>	<b>\$546,168</b>	<b>\$546,168</b>

### **SUMMARY OF FUND BALANCE ACTIVITY** **2017 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER** **Fund 54 - Department 7000**

	<b>2022/2023 ACTUAL</b>	<b>2023/2024 ACTUAL</b>	<b>2024/2025 ADOPTED</b>	<b>2024/2025 ESTIMATED</b>	<b>2025/2026 ADOPTED</b>	<b>2025/2026 REVISED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 5,269	\$ 15,536	\$ 26,243	\$ 26,517	\$ 24,075	\$ 33,649
<b>Total Revenue</b>	\$ 554,936	\$ 555,274	\$ 541,000	\$ 550,300	\$ 536,000	\$ 516,000
<b>Total Expenditures</b>	\$ 544,669	\$ 544,293	\$ 543,168	\$ 543,168	\$ 546,168	\$ 546,168
<b>ENDING FUND BALANCE</b>	\$ 15,536	\$ 26,517	\$ 24,075	\$ 33,649	\$ 13,907	\$ 3,481
Net Change in Fund Balance	10,267	10,981	(2,168)	7,132	(10,168)	(30,168)

# **2020 Direct Placement Financing Debt Service Fund**

## **55 - Town Hall & Madison/Yount Projects**

Debt Service Fund 55 Department 7000

### **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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 in interest costs over the remaining life of the bonds. The Town is obligated to pay the debt from existing General Fund revenue sources. Principal and interest payments for the portion of the sewer line replacement will be funded with a transfer from the Wastewater Capital Fund (64).

#### **Mid-Cycle (Budget Year 2) Updates**

- Transfer in from General Fund (01) reduced by \$20,000 down to \$290,000. This utilizes interest income earned in this fund in Fiscal Year 2024/2025 and relieves the General Fund.

### **Revenue & Transfers**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$10,185	\$10,389	\$1,000	\$8,700	\$1,000	\$1,000
<b>Interfund Transfer - From General Fund</b>	\$573,000	\$20,000	\$315,000	\$315,000	\$310,000	\$290,000
<b>Interfund Transfer - WW Utility Capital</b>	\$29,990	\$30,043	\$30,088	\$30,088	\$29,697	\$29,697
<b>TOTAL</b>	<b>\$613,176</b>	<b>\$60,432</b>	<b>\$346,088</b>	<b>\$353,788</b>	<b>\$340,697</b>	<b>\$320,697</b>

### **Expenditures and Transfers**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Principal</b>	\$324,058	\$330,000	\$336,000	\$336,000	\$337,000	\$337,000
<b>Interest</b>	\$27,747	\$22,427	\$16,948	\$16,948	\$11,370	\$11,370
<b>TOTAL</b>	<b>\$351,805</b>	<b>\$352,427</b>	<b>\$352,948</b>	<b>\$352,948</b>	<b>\$348,370</b>	<b>\$348,370</b>

#### **SUMMARY OF FUND BALANCE ACTIVITY**

**2020 DIRECT PLACEMENT FINANCING DEBT SERVICE FUND - TOWN HALL & MADISON/YOUNT**  
**Fund 55 - Department 7000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 60,227	\$ 321,597	\$ 26,713	\$ 29,602	\$ 19,853	\$ 30,442
<b>Total Revenue</b>	\$ 613,175	\$ 60,432	\$ 346,088	\$ 353,788	\$ 340,697	\$ 320,697
<b>Total Expenditures</b>	\$ 351,805	\$ 352,427	\$ 352,948	\$ 352,948	\$ 348,370	\$ 348,370
<b>ENDING FUND BALANCE</b>	<b>\$ 321,597</b>	<b>\$ 29,602</b>	<b>\$ 19,853</b>	<b>\$ 30,442</b>	<b>\$ 12,180</b>	<b>\$ 2,769</b>
Net Change in Fund Balance	261,370	(291,995)	(6,860)	840	(7,673)	(27,673)

## **Impact Fee Funds**

Funds 41 - 47

### **MID-CYCLE BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

#### **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.

#### **Mid-Cycle (Budget Year 2) Updates**

- No changes.

#### **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.

##### **Data**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	617	0	0	0	0
(3799) Allocate Impact Fees	0	-617	0	0	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.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
▼ <b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	207	0	0	0	0
(3799) Allocate Impact Fees	0	-207	0	0	0	0
<b>Expenses</b>	0	0	0	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## 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.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
▼ <b>Revenues</b>	\$ -1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	572	0	0	0	0
(3799) Allocate Impact Fees	-1	-572	0	0	0	0
<b>Expenses</b>	0	0	0	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ -1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## 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.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Revenues Less Expenses</b>						

## 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.

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
▼ <b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	2,384	0	0	0	0
(3799) Allocate Impact Fees	0	-2,384	0	0	0	0
<b>Expenses</b>	0	0	0	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## 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	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
▼ Revenues	\$ 2,145	\$ 3,818	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
(3301) Interest Income	2,145	3,705	1,500	1,500	1,500	1,500
(3701) Impact Fees	0	113	0	0	0	0
► Expenses	0	0	45,000	45,000	0	0
Revenues Less Expenses	\$ 2,145	\$ 3,818	\$ -43,500	\$ -43,500	\$ 1,500	\$ 1,500

### **SUMMARY OF FUND BALANCE ACTIVITY UTILITY UNDERGROUND IMPACT FEE FUND Fund 46**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 ADOPTED	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 111,433	\$ 113,578	\$ 115,189	\$ 117,396	\$ 71,689	\$ 73,896
Total Revenue	2,145	\$ 3,818	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Transfers In (Out)	\$ -	\$ -	\$ (45,000)	\$ (45,000)	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ 113,578</b>	<b>\$ 117,396</b>	<b>\$ 71,689</b>	<b>\$ 73,896</b>	<b>\$ 73,189</b>	<b>\$ 75,396</b>
Net Change in Fund Balance	\$ 2,145	\$ 3,818	\$ (43,500)	\$ (43,500)	\$ 1,500	\$ 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	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
► Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenses	0	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# **Capital Projects Fund**

Fund 50 Department 6000

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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, and contributions from other agencies.

### **Mid-Cycle (Budget Year 2) Updates**

- Increased the transfer in from General Fund by an additional \$200,000.
- Added \$75,000 of anticipated revenue from TDA-3 grant funding.
- Added a \$500,00 transfer in from Upper Valley Waste Disposal Franchise Fee Fund 29 to support waste related projects.
- Added \$104,000 for Community Center Enhancements project CF-0022.
- Added \$75,000 for North Park Facility Enhancements project CF-0051.
- Added \$75,000 for Interior Painting of Schmitt Hall project CF-0052.
- Added \$50,000 for Painting of the floor in Schmitt Hall project CF-0053.
- Added \$350,000 for Virtual Power Nodes project CP-0033.
- Added \$200,000 for Workable 3-Bin Waste Sorting project CP-0035.
- Added \$200,000 for YountFill Water Stations project CP-0037.
- Increased New Path Southern Loop project ST-0034 by \$75,000 up to \$125,000.
- Increased Surveys and Monuments project ST-0004 by \$4,500 up to \$25,000.
- Increased Traffic Calming program ST-4026 by \$4,500 up to \$25,000.
- Moved Vineyard Park Repair and Maintenance from Fiscal Year 2024/2025 to Fiscal Year 2025/2026, increased the project budget from \$75,000 to \$225,000. and updated the project number from PK-0032 to CF-0050.
- Moved \$200,000 for Mobility Plan & Wayfinding project ST-0035 from Fiscal Year 2024/2025 to Fiscal Year 2025/2026.
- Moved \$300,000 Washington Street South Parking Lot ST-0027 from Fiscal Year 2024/2025 to Fiscal Year 2025/2026.

### **Revenue & Transfers In**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2024/2025 Estimated</b>	<b>2025/2026 Budget</b>	<b>2025/2026 Revised</b>
<b>Interfund Transfer</b>	\$0	\$600,000	\$0	\$0	\$0	\$0
<b>Interest Income</b>	\$34,265	\$102,445	\$15,000	\$67,000	\$15,000	\$15,000
<b>Investment Market Adjustment</b>	-\$5,898	\$10,916	\$0	\$0	\$0	\$0
<b>Other State Revenues</b>	\$14,010	\$0	\$102,600	\$201,100	\$0	\$75,000
<b>Allocate Impact Fees</b>	\$1	\$4,998	\$45,000	\$0	\$0	\$0
<b>Miscellaneous Revenue</b>	\$0	\$0	\$0	\$5,900	\$0	\$0
<b>Refunds &amp; Reimbursements</b>	\$0	\$15	\$0	\$0	\$0	\$0
<b>Interfund Transfer</b>	\$1,100,000	\$7,530,075	\$625,000	\$2,125,000	\$425,000	\$600,000
<b>Interfund Transfer - Rev Stabl Rsv</b>	\$0	\$900,000	\$0	\$0	\$0	\$0
<b>Interfund Transfer - UVDS Franchise Fees</b>	\$0	\$0	\$100,000	\$0	\$0	\$500,000
<b>Interfund Transfer - Disability Access Fee SB 1186</b>	\$1,973	\$1,905	\$1,900	\$1,900	\$1,900	\$1,900
<b>Interfund Transfer - Measure S Affrdbl Hsng</b>	\$0	\$3,019,925	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,144,350</b>	<b>\$12,170,279</b>	<b>\$889,500</b>	<b>\$2,400,900</b>	<b>\$441,900</b>	<b>\$1,191,900</b>

## Expenditures & Transfers Out

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>(4999) Designated Contingency</b>	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000
<b>(5100) Capital Improvements</b>	\$23,957	\$5,929	\$0	\$0	\$0	\$0
<b>(5300) Buildings &amp; Structures</b>	\$0	\$11,539,741	\$658,000	\$2,417,846	\$100,000	\$204,000
<b>(5400) Infrastructure</b>	\$139,430	\$496,260	\$900,540	\$837,033	\$248,000	\$1,607,000
<b>(5600) Machinery &amp; Equipment &gt;\$10k</b>	\$148,330	\$52,610	\$0	\$0	\$0	\$400,000
<b>TOTAL</b>	<b>\$311,717</b>	<b>\$12,094,540</b>	<b>\$1,568,540</b>	<b>\$3,254,879</b>	<b>\$358,000</b>	<b>\$2,221,000</b>

## Capital Projects by Category

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Civic Facilities Projects</b>	\$148,330	\$11,542,612	\$718,000	\$2,350,810	\$100,000	\$629,000
<b>Community Projects</b>	\$148,157	\$229,835	\$215,040	\$283,183	\$134,000	\$884,000
<b>Drainage and Flood Control Projects</b>	\$5,248	\$1,313	\$21,500	\$21,500	\$23,000	\$23,000
<b>Parks and Recreation Projects</b>	\$0	\$291,664	\$170,000	\$165,385	\$0	\$0
<b>Streets and Transportation Projects</b>	\$9,981	\$29,116	\$434,000	\$434,000	\$91,000	\$675,000
<b>Transfers and Other Expenditures</b>	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000
<b>TOTAL</b>	<b>\$311,716</b>	<b>\$12,094,540</b>	<b>\$1,568,540</b>	<b>\$3,254,878</b>	<b>\$358,000</b>	<b>\$2,221,000</b>

## Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Civic Facilities Projects</b>						
(CF-0022) Community Center Enhancements	\$0	\$90,121	\$158,000	\$218,000	\$0	\$104,000
(CF-0028) Generator Switch at Community Hall	\$148,330	\$0	\$0	\$0	\$0	\$0
(CF-0043) Town Hall Landscaping & Access	\$0	\$14,821	\$60,000	\$70,484	\$0	\$0
(CF-0046) Yountville Commons	\$0	\$11,437,670	\$500,000	\$2,062,326	\$100,000	\$100,000
(CF-0050) Vineyard Park Repair and Maintenance	\$0	\$0	\$0	\$0	\$0	\$225,000
(CF-0051) North Park Facilities Enhancements	\$0	\$0	\$0	\$0	\$0	\$75,000
(CF-0052) Interior Paint of Schmitt Hall	\$0	\$0	\$0	\$0	\$0	\$75,000
(CF-0053) Painting of Floor at Schmitt Hall	\$0	\$0	\$0	\$0	\$0	\$50,000
<b>CIVIC FACILITIES PROJECTS TOTAL</b>	<b>\$148,330</b>	<b>\$11,542,612</b>	<b>\$718,000</b>	<b>\$2,350,810</b>	<b>\$100,000</b>	<b>\$629,000</b>
<b>Community Projects</b>						
(CP-0007) GIS Mapping Improvements	\$23,957	\$5,929	\$0	\$0	\$0	\$0
(CP-0018) Forrester Park/Three Weirs Park ADA Improvements	\$9,800	\$64,043	\$0	\$14,450	\$0	\$0
(CP-0028) Installation of EV Charging Stations and Fleet	\$0	\$119,733	\$67,040	\$67,040	\$0	\$0
(CP-0029) LATA Broadband Development Feasibility Study	\$0	\$28,907	\$0	\$73,693	\$0	\$0
(CP-0033) Virtual Power Nodes	\$0	\$0	\$20,000	\$0	\$0	\$350,000
(CP-0035) Workable 3 Bin Waste Sorting	\$0	\$0	\$0	\$0	\$0	\$200,000
(CP-0037) YountFill Water Stations	\$0	\$0	\$0	\$0	\$0	\$200,000
(CP-2023) ADA Accessibility Improvements	\$114,400	\$0	\$0	\$0	\$0	\$0
(CP-2024) ADA Accessibility Improvements	\$0	\$11,223	\$0	\$0	\$0	\$0
(CP-2025) ADA Accessibility Improvements	\$0	\$0	\$128,000	\$128,000	\$0	\$0
(CP-2026) ADA Accessibility Improvements Program	\$0	\$0	\$0	\$0	\$134,000	\$134,000

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>COMMUNITY PROJECTS TOTAL</b>	<b>\$148,157</b>	<b>\$229,835</b>	<b>\$215,040</b>	<b>\$283,183</b>	<b>\$134,000</b>	<b>\$884,000</b>
<b>Drainage and Flood Control Projects</b>						
(DF-2023) Townwide Drainage and Erosion Program	\$5,248	\$0	\$0	\$0	\$0	\$0
(DF-2024) Townwide Drainage and Erosion Program	\$0	\$1,313	\$0	\$0	\$0	\$0
(DF-2025) Townwide Drainage and Erosion Program	\$0	\$0	\$21,500	\$21,500	\$0	\$0
(DF-2026) Townwide Drainage and Erosion Program	\$0	\$0	\$0	\$0	\$23,000	\$23,000
<b>DRAINAGE AND FLOOD CONTROL PROJECTS TOTAL</b>	<b>\$5,248</b>	<b>\$1,313</b>	<b>\$21,500</b>	<b>\$21,500</b>	<b>\$23,000</b>	<b>\$23,000</b>
<b>Parks and Recreation Projects</b>						
(PK-0032) Vineyard Park Enhancement Project	\$0	\$51,809	\$150,000	\$0	\$0	\$0
(PK-0033) Shade Structure at North Park	\$0	\$11,950	\$0	\$137,520	\$0	\$0
(PK-0036) Replace Forrester Park Play Surface	\$0	\$0	\$10,000	\$10,000	\$0	\$0
(PK-0035) Replace Tot Lot Play Surface	\$0	\$10,000	\$0	\$0	\$0	\$0
(PK-0037) Replace Play Surface at Yountville Community Park	\$0	\$109,671	\$0	\$3,691	\$0	\$0
(PK-0038) Big Belly Trash Cans	\$0	\$108,234	\$0	\$4,174	\$0	\$0
(PK-0039) Veterans Park Bathroom Awning	\$0	\$0	\$10,000	\$10,000	\$0	\$0
<b>PARKS AND RECREATION PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$291,664</b>	<b>\$170,000</b>	<b>\$165,385</b>	<b>\$0</b>	<b>\$0</b>
<b>Streets and Transportation Projects</b>						
(ST-0004) Surveys and Monuments	\$9,506	\$18,500	\$19,500	\$19,500	\$20,500	\$25,000
(ST-0027) Washington Street South Parking Lot	\$0	\$0	\$300,000	\$0	\$0	\$300,000
(ST-0029) Utility Undergrounding Engineering & Design	\$0	\$0	\$45,000	\$45,000	\$0	\$0
(ST-0034) New Path Southern Loop Design	\$0	\$0	\$0	\$0	\$50,000	\$125,000
(ST-0035) Mobility Plan & Wayfinding	\$0	\$0	\$50,000	\$350,000	\$0	\$200,000
(ST-4023) Traffic Calming Program	\$475	\$0	\$0	\$0	\$0	\$0
(ST-4024) Traffic Calming Program	\$0	\$10,616	\$0	\$0	\$0	\$0
(ST-4025) Traffic Calming Program	\$0	\$0	\$19,500	\$19,500	\$0	\$0
(ST-4026) Traffic Calming Program	\$0	\$0	\$0	\$0	\$20,500	\$25,000
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$9,981</b>	<b>\$29,116</b>	<b>\$434,000</b>	<b>\$434,000</b>	<b>\$91,000</b>	<b>\$675,000</b>
<b>Transfers and Other Expenditures</b>						
(DC-0001) Designated Contingency	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000
<b>TRANSFERS AND OTHER EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>TOTAL</b>	<b>\$311,716</b>	<b>\$12,094,540</b>	<b>\$1,568,540</b>	<b>\$3,254,878</b>	<b>\$358,000</b>	<b>\$2,221,000</b>

#### **SUMMARY OF FUND BALANCE ACTIVITY**

#### **CAPITAL PROJECTS FUND SUMMARY**

#### **Fund 50 - Department 6000**

Fund 50	2022/2023	2023/2024	2024/2025		2025/2026	
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED	REVISED
<b>BEGINNING FUND BALANCE</b>	\$ 995,287	\$ 1,827,921	\$ 1,293,322	\$ 1,903,659	\$ 614,282	\$ 1,049,681
<b>Total Revenue &amp; Financing Sources</b>	\$ 42,377	\$ 113,375	\$ 117,600	\$ 274,000	\$ 15,000	\$ 90,000
<b>Total Expenditures</b>	\$ 311,716	\$ 12,094,540	\$ 1,568,540	\$ 3,254,878	\$ 358,000	\$ 2,221,000
<b>Total Net Transfers In (Out)</b>	\$ 1,101,973	\$ 12,056,903	\$ 771,900	\$ 2,126,900	\$ 426,900	\$ 1,101,900
<b>ENDING FUND BALANCE</b>	\$ 1,827,921	\$ 1,903,659	\$ 614,282	\$ 1,049,681	\$ 698,182	\$ 20,581
Net Change in Fund Balance	832,634	75,738	(679,040)	(853,978)	83,900	(1,029,100)
<b>Funds Available for Capital Projects</b>	<b>\$ 1,827,921</b>	<b>\$ 1,903,659</b>	<b>\$ 614,282</b>	<b>\$ 1,049,681</b>	<b>\$ 698,182</b>	<b>\$ 20,581</b>

# Facilities Repair & Replacement Fund

Capital Fund 81 Department 6000

## MID-CYCLE BIENNIAL BUDGET UPDATE

This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).

### 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. 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.

### Mid-Cycle (Budget Year 2) Updates

- Decreased CF-0040 Community Center/Hall Solar Panel Maintenance project by \$20,000.
- Increased CF-0041 Community Center/Hall Asphalt Repairs project by \$25,000.
- Increased CF-2026 Town Facilities Backflow Maintenance and Repair Program by \$44,750.

## Revenue & Transfers In

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$23,597	\$51,835	\$10,000	\$10,000	\$10,000	\$10,000
<b>Interfund Transfer</b>	\$350,000	\$350,000	\$50,000	\$50,000	\$0	\$0
<b>TOTAL</b>	<b>\$373,597</b>	<b>\$401,835</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

## Expenditures

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Buildings &amp; Structures</b>	\$304,399	\$141,085	\$160,000	\$221,700	\$325,250	\$375,000
<b>TOTAL</b>	<b>\$304,399</b>	<b>\$141,085</b>	<b>\$160,000</b>	<b>\$221,700</b>	<b>\$325,250</b>	<b>\$375,000</b>

## Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Civic Facilities Projects</b>						
(CF-0013) Resurface Community Center Gym Flooring	\$39,290	\$0	\$0	\$0	\$0	\$0
(CF-0026) Replace Roofs on Bus Shelters	\$44,154	\$0	\$0	\$0	\$0	\$0
(CF-0029) Paint Town Hall Interior	\$42,546	\$0	\$0	\$0	\$0	\$0
(CF-0032) Exterior Painting of TH	\$0	\$59,200	\$0	\$0	\$0	\$0
(CF-0033) Community Center/Hall HVAC Analysis	\$0	\$0	\$0	\$33,000	\$0	\$0
(CF-0035) Replace Community Center/Hall & Post Office Gutters	\$0	\$0	\$0	\$28,700	\$0	\$0
(CF-0036) CC Geothermal Repairs	\$59,020	\$19,753	\$0	\$0	\$0	\$0
(CF-0037) Roof Repair Community Park Restroom	\$0	\$12,000	\$0	\$0	\$0	\$0
(CF-0038) Sheriff Office Interior Maintenance & Repairs	\$0	\$12,782	\$0	\$0	\$0	\$0
(CF-0040) Comm Center & Town Hall Solar Panel Repair & Replacement	\$0	\$0	\$0	\$0	\$170,000	\$150,000
(CF-0041) Comm Center, Town Hall, & Corp Yard Asphalt Repairs	\$0	\$0	\$0	\$0	\$150,000	\$175,000
(CF-0044) Bus Stop Replacement	\$0	\$6,750	\$0	\$0	\$0	\$0
(CF-0045) Replace Basketball Hoops Community Center	\$0	\$0	\$50,000	\$50,000	\$0	\$0
(CF-0047) Gym Floor Maintenance Coating	\$0	\$0	\$55,000	\$55,000	\$0	\$0
(CF-0048) Town Hall Annex Generator Connection	\$0	\$0	\$20,000	\$20,000	\$0	\$0
(CF-2025) Town Facilities Backflow Maintenance and Repair Program	\$0	\$0	\$35,000	\$35,000	\$0	\$0
(CF-2026) Town Facilities Backflow Maintenance and Repair Program	\$0	\$0	\$0	\$0	\$5,250	\$50,000
<b>CIVIC FACILITIES PROJECTS TOTAL</b>	<b>\$185,010</b>	<b>\$110,485</b>	<b>\$160,000</b>	<b>\$221,700</b>	<b>\$325,250</b>	<b>\$375,000</b>
<b>Community Projects</b>						
(CP-0022) Community Center Tile & Drain Replacement	\$50,000	\$0	\$0	\$0	\$0	\$0
(CP-0023) Community Center Restrooms Refurbishment	\$9,419	\$0	\$0	\$0	\$0	\$0
(CP-0024) Community Center Restrooms Counter Replacement	\$0	\$30,600	\$0	\$0	\$0	\$0
(CP-0025) Community Hall Painting	\$59,970	\$0	\$0	\$0	\$0	\$0
<b>COMMUNITY PROJECTS TOTAL</b>	<b>\$119,389</b>	<b>\$30,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$304,399</b>	<b>\$141,085</b>	<b>\$160,000</b>	<b>\$221,700</b>	<b>\$325,250</b>	<b>\$375,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**FACILITIES REPAIR & REPLACEMENT SUMMARY**  
**Fund 81 - Department 6000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 BUDGET	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,049,018</b>	<b>\$ 1,118,216</b>	<b>\$ 1,123,483</b>	<b>\$ 1,378,966</b>	<b>\$ 1,023,483</b>	<b>\$ 1,217,266</b>
<b>Total Revenue</b>	<b>\$ 23,597</b>	<b>\$ 51,835</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Expenditures</b>	<b>\$ 304,399</b>	<b>\$ 141,085</b>	<b>\$ 160,000</b>	<b>\$ 221,700</b>	<b>\$ 325,250</b>	<b>\$ 375,000</b>
<b>Total Net Transfers In (Out)</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,118,216</b>	<b>\$ 1,378,966</b>	<b>\$ 1,023,483</b>	<b>\$ 1,217,266</b>	<b>\$ 708,233</b>	<b>\$ 852,266</b>
Net Change in Fund Balance	69,198	260,750	(100,000)	(161,700)	(315,250)	(365,000)

# **Fleet, Tools, and Equipment Repair & Replacement Fund**

Capital Fund 82 Department 6000

## **MID-CYCLE BIENNIAL BUDGET UPDATE**

**This Mid-Cycle update of the Biennial Budget reflects an estimate of actuals for Fiscal Year 2024/2025 (budget year 1) and revised projections for Fiscal Year 2025/2026 (budget year 2).**

### **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 timeframe. 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 the Five-Year CIP and approved by the Council as a part of the annual budgeting process.

### **Mid-Cycle (Budget Year 2) Updates**

- Added \$50,000 for purchase of EV Lawn Mower.

### **Revenue & Transfers In**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Interest Income</b>	\$23,377	\$41,413	\$10,000	\$10,000	\$10,000	\$10,000
<b>Interfund Transfer</b>	\$200,000	\$200,000	\$100,000	\$100,000	\$0	\$0
<b>TOTAL</b>	<b>\$223,377</b>	<b>\$241,413</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

### **Expenditures & Transfers Out**

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Machinery &amp; Equipment &gt;\$10k</b>	\$0	\$103,507	\$265,307	\$216,752	\$60,000	\$150,000
<b>Interfund Transfer - Capital Project</b>	\$0	\$600,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$703,507</b>	<b>\$265,307</b>	<b>\$216,752</b>	<b>\$60,000</b>	<b>\$150,000</b>

## Capital Projects Detail

	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimated	2025/2026 Budget	2025/2026 Revised
<b>Community Projects</b>	\$0	\$38,413	\$168,405	\$99,952	\$0	\$0
<b>Parks and Recreation Projects</b>						
(PK-0028) Replace 2003 Chevrolet 2500HD	\$0	\$60,000	\$0	\$0	\$0	\$0
(PK-0029) Replace 2013 Chevrolet Silverado 1500	\$0	\$3,361	\$0	\$0	\$0	\$0
<b>PARKS AND RECREATION PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$63,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Streets and Transportation Projects</b>						
(ST-0025) Replacement Municipal Operations Truck	\$0	\$1,733	\$0	\$0	\$0	\$0
(ST-0030) Replace Bucket Truck	\$0	\$0	\$96,902	\$116,800	\$0	\$0
(ST-0031) Replace 2013 Pickup Truck	\$0	\$0	\$0	\$0	\$60,000	\$100,000
(ST-0037) EV Lawn Mower	\$0	\$0	\$0	\$0	\$0	\$50,000
<b>STREETS AND TRANSPORTATION PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$1,733</b>	<b>\$96,902</b>	<b>\$116,800</b>	<b>\$60,000</b>	<b>\$150,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$103,507</b>	<b>\$265,307</b>	<b>\$216,752</b>	<b>\$60,000</b>	<b>\$150,000</b>

**SUMMARY OF FUND BALANCE ACTIVITY**  
**FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT**  
**Fund 82 - Department 6000**

	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 BUDGET	2024/2025 ESTIMATED	2025/2026 ADOPTED	2025/2026 REVISED
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,014,373</b>	<b>\$ 1,237,750</b>	<b>\$ 758,154</b>	<b>\$ 775,656</b>	<b>\$ 602,847</b>	<b>\$ 668,904</b>
<b>Total Revenue</b>	<b>\$ 23,377</b>	<b>\$ 41,413</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 103,507</b>	<b>\$ 265,307</b>	<b>\$ 216,752</b>	<b>\$ 60,000</b>	<b>\$ 150,000</b>
<b>Total Net Transfers In (Out)</b>	<b>\$ 200,000</b>	<b>\$ (400,000)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,237,750</b>	<b>\$ 775,656</b>	<b>\$ 602,847</b>	<b>\$ 668,904</b>	<b>\$ 552,847</b>	<b>\$ 528,904</b>
Net Change in Fund Balance	223,377	(462,094)	(155,307)	(106,752)	(50,000)	(140,000)

## 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