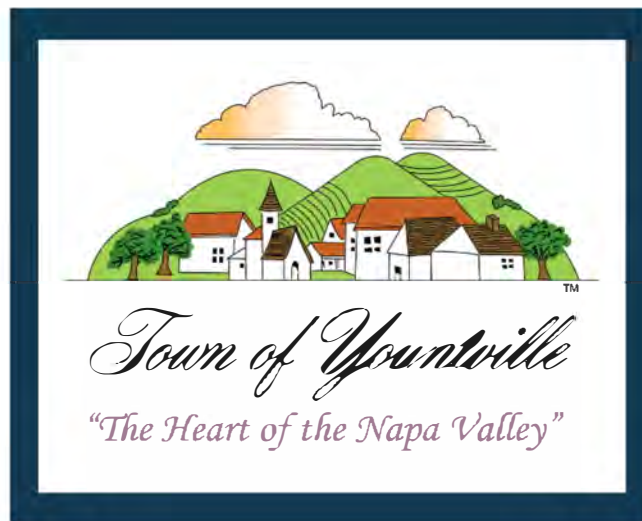


Proposed Annual Budget

Fiscal Year 2023/2024



In the heart of Napa Valley sits Yountville, a renowned one of a kind town, with incredible natural surroundings, breathtaking views, wineries, fine cuisine, and most importantly a community that makes strolling around town inviting. The neighbors, workers, and businesses of Yountville have created a magical atmosphere that charms locals and visitors alike. Thanks to our community, Yountville is a beautiful place that our residents are proud to call home.

Town of Yountville
Operating Budget for Fiscal Year 2023/2024
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Town Manager's Budget Message



John Ferons, Interim Town Manager

Email: jferons@yville.com

(707) 944-8851

June 6, 2023

Honorable Mayor and Council Members:

Your Town Staff is pleased to present the proposed Fiscal Year 2023/2024 Town Budget. This is the Town's annual budget which was prepared in recognition of a variety of potential factors which influence our local economy and revenues. Inflation has risen and while experts have not yet agreed upon what the economic future may hold, fiscal prudence is the theme as we prepare for the next 12 months.

You as Town Council are aware of, and sensitive to, the Town's various economic engines and are adopting this budget within your Strategic Planning Framework. More specifically the Town's responsible fiscal policy in which the Town maintains its financial health through policies and procedures that maximize economic opportunities, while managing expenses and ensuring prudent reserves. Town staff believes that this budget is reflective of the fiscal environment in this post-pandemic world and represents the priorities that exist for Town Council and the members of the community.

The Town organization as whole is experiencing a change. We had a current Councilmember become Mayor, another current Councilmember become Vice-Mayor, elected two new Councilmembers, and appointed the fifth member to the remaining vacant seat. We also experienced the departure of our long-tenured Town Manager. That said, Town staff made the commitment to the new Town Council and retiring Town Manager that the Town's annual budget cycle would persist and do so without fail. As such, the following information provides a high-level overview of the Town's budget situation as we enter this new fiscal year.

The Town of Yountville has a unique General Fund revenue stream compared to typical California communities. The Town's revenue stream is heavily dependent on tourism revenue. In a typical year most General Fund revenue is derived from tourism-related activities including Transient Occupancy Tax (TOT) and restaurant and tasting room sales tax collections paid principally by visitors to our town. We are fortunate to report the economic foundation for fiscal year 2023/2024 looks more like that of the pre-pandemic 2019 period with 70% of our revenue expected to be derived from tourism related activities.

As we begin FY 2023/2024, we continue to observe the leveling out of higher room rates and reduced occupancy rates as TOT revenue shift to a new normal, after experiencing extremely low revenue collections during the pandemic and unprecedentedly high revenue collections moving into the post-pandemic era. Therefore, we remain conservative with a TOT projection of \$7,775,000. This projection provides a realistic level of optimism as TOT is our most significant funding source in the General Fund and it is important not to over or underestimate the expected amount. However, we have exercised prudence and built our expenditure plan around this funding level.

As we prepare this year's budget, locally generated property tax revenue WILL BE sufficient to pay for the \$2.4 million plus in costs for contracted public safety expenses for law enforcement, fire and emergency medical services which are

the most basic of local government services. This is true even considering the very significant increase accompanying the new fire services contract. This has not always been the case in prior years, and time will tell if this statement remains true as additional increases in the cost of these services are on the horizon.

Notable Components of this year's budget include:

With the exception of the Water Utility Enterprise Fund, the proposed \$26.5 million "all funds" budget is balanced! In January 2023 the Town implemented a new 5-Year Utility Rate cycle which is expected to help improve the financial position of the Water Utility Enterprise Fund.

General Fund Revenue - TOT and sales tax projections of \$7,775,00 and \$1,695,000 are conservative estimates based on continued economic recovery. Property Tax revenue projection of \$2,431,280 reflects an amount consistent with current year-to-date revenue collections.

- General Fund Expenditures (\$11.4M) remain within available revenue stream (\$13.5M)
- No use of Revenue Stabilization Reserve or Emergency Reserve Fund is anticipated or included.
- Maintains total permanent employee count at 34 Full-Time employees.
- Public Safety costs increased by 3.1% for Law Enforcement costs to \$1.23M and Fire is projected to cost \$1.42M prior to the County Fire Property Tax Credit Offset.
- Employee bargaining units and management employees will receive a 4.6% COLA per the current MOU's.
- Includes discretionary contribution to the OPEB Trust Fund at a rate of 2.5% of projected full-time salaries. OPEB trust fund balance is \$5,560,340 as of April 30, 2023.
- Includes discretionary contribution to the PERS UAAL Trust Fund at a rate of 5% of projected full-time salaries. The trust fund balance is \$3,246,269 as of April 30, 2023.
- Includes discretionary annual transfers to Fund 81 and 82 for Fleet and Facilities Reserve Funds.
- Continues increased utilization of technology applications including Laserfiche for records management, PrimeGov for paperless agenda management and live meeting broadcast, and OpenGov for budgeting and online permitting and the transparency portal.
- Continues to use Measure T and SB1 funds to maintain our streets which are at a PCI rating of +/- 80 which is the highest in all of Napa County. Focus this year is on minor street grinding and overlay, as well micro surfacing to maintain our street surfaces while reserving monies for larger projects in coming years.
- All Reserve Fund balance targets are met or exceeded. With the unassigned fund balance at end of year the Council could choose to make increased contributions to these funds and evaluate if adjusting funding targets is warranted.
- Continued need to monitor fiscal health of the Water Fund because of high cost of water purchased from the State/Veterans Home.
- Continue to seek and apply for any possible Federal infrastructure grant programs if the Town has applicable projects

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

This budget is the first in fifteen years to have been prepared for completion without a permanent Town Manager. As your Interim Town Manager, it is an honor and privilege to work with our talented Town of Yountville employees who are committed to providing the Yountville community with a high level of local municipal services.

Your Town employee team greatly appreciates the leadership and support of our Mayor and Town Council as we move forward into the future with our new Town Manager. The continued support, commitment, and oversight, allow the town staff team to deliver the high quality of services to our community that they have come to enjoy.

I also want to acknowledge the tireless contributions of our Finance Department team and Management Team who have worked diligently to complete the budget process. Budget development is truly a team effort, and it is appropriate to acknowledge and thank the Town staff who are most directly involved in the drafting and preparation of this budget, including:

Julie Baldia, Deputy Director Human Resources, and Information Technology
Kyle Batista, Financial Analyst
Beatriz Beccera, Management Fellow
Irene Borba, Planning & Building Director
John Ferons, Public Works Director
Eddy Gomez, Town Clerk
Larry Handcock, Municipal Operations Manager
Samantha Holland, Parks & Recreation Director
Kyle Johnson, Assistant Planner
Celia King, Finance Director
Jacob Solis, Engineering Technician
Rosalba Ramirez, Deputy Public Works Director
Erica Rodgers, Finance/Public Works Management Analyst

Respectfully submitted,



John Ferons, Interim Town Manager

Government Finance Officers Association Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) grants the Distinguished Budget Presentation Award to entites 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 13 consecutive years. The Fiscal Year 2021/2022 Operating Budget was the Town's first online budget. Even with the switch from a paper budget to an online budget, the Town's Finance Department still succeeded in achieving this award.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of Yountville
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

Community Summary and Profile

About Yountville

The Town of Yountville (population 2,778 per Department of Finance, 1/1/2023) 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. The Town's MYville app received the second-place award for the ESRI and ICMA Social Services App challenge in 2016. The primary purpose of the mobile app is to connect citizens to local government by enabling the reporting of non-emergency issues, search property information, business listings, news, Town tours, parks, trails, and much more. Clearly Yountville continues to be one of the most desirable small communities to live, work, and play in Northern California.

History of Yountville

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

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

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



Yountville's remaining business community is comprised of a number of wine-tasting rooms, small and boutique retail shopping venues, one grocery store, and one gas station. Yountville has a limited business to business commercial sector, very limited furniture and appliances, and no hardline retail such as hardware and auto dealerships. These economic factors paired with the Town's debt, budget, and reserves contribute to Yountville's stable S&P Ratings of 'AA' Town ICR Rating and 'AA-' Bond Ratings.



Top 25 Yountville Sales and Use Tax Generators as of December 2022

(in alphabetical order)

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

Key Community Events and Activities

- Yountville hosts the Yountville International Short Film Festival in February.
- Art, Sip, and Stroll (April) enjoy Yountville's public art walk and local artists, while sipping Yountville appellation wines.
- Yountville Days, a local community reunion with a parade, festival and concert in the park (first weekend in October) sponsored by the Town of Yountville.
- Napa Valley Film Festival (November) the ultimate celebration of film, food, and wine.
- Cabernet Season heats up (January – February) pairing the town's top toques with hospitality values across the board.
- The annual Festival Napa Valley delivers top talent – think Russian National Orchestra, world-class composers (July). The multi-sensory event includes showcase galas, food, and wine insider events and performances at Lincoln Theater and other regional venues. www.festivalnapavalley.org.
- The Annual Residents' Bash (August) is an event for Yountville residents to celebrate our terrific town.
- Movies in the Park, sponsored by the Town of Yountville.
- Music in the Park sponsored by the Town of Yountville.
- Hosts Shred-It, Town Cleanup, and Town-wide Yard Sale days for the community in April and May.
- Annual Pride Celebration in June.



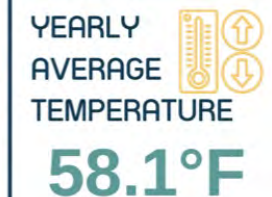
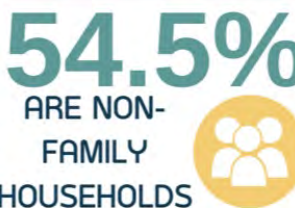
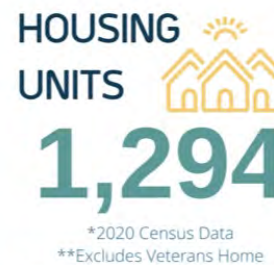
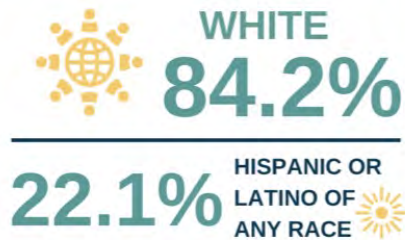
Points of Interest

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



Yountville Community Snapshot

YOUNTVILLE COMMUNITY SNAPSHOT



Additional Community Information

Incorporated: February 4, 1965

Population Profile

Population: 2,778 (Department of Finance 1/1/2023)

Population density: 2,246 people per square mile (747/km²)

Racial Makeup: 84.2% White, 3.3% African American, 0.4% Native American, 3.7% Asian, 3.8% from other races, and 4.9% from two or more races. Hispanic or Latino of any race is 22.1% of the population.

Additional Demographics:

Median Age is 62.3 years old.

43.5% of population is 65 years of age or older.

25.0% of households have a female householder.

16.1% of households have children under 18.

54.5% of households are non-family households.

Area: 1.53 square miles (4.2 km²)

Elevation: 98 Feet

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

Climate: Yearly average temperature: 58.1° Fahrenheit

Community Facilities

Town Hall

Community Hall

Community Center

Corporation Yard

Pump Station

11 Parks

Household Information: 1,294 housing units (1,068 households excluding Veterans Home)

Police Services: Napa County Sheriff's Office

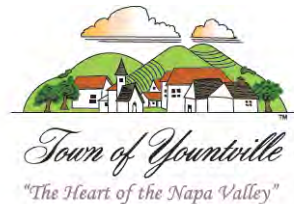
Fire and Emergency Services: Napa County/CalFire

Gallons of Water Distributed: 362 Acre Feet



Strategic Planning Framework

In 2017, the Town Council partnered with The Novak Consulting Group to establish a Five-Year Strategic Plan. Below are the results of Town Council, Town Staff, and Public input regarding key elements of the Strategic Plan, and how Town departments aim to tie annual initiatives back to these core success factors in Fiscal Year 2023/2024. Click [here](#) for more information regarding the process for developing and approving the 2017 - 2022 Strategic Planning Framework.



Vision

Yountville...
Building community. Welcoming all.
Embracing our small TOWN.

- Treasured history
- Outstanding people
- World class experiences
- Natural Beauty

Mission Statement

Yountville employees...
Connected to our community. Delivering
exceptional public services for our
residents. Supporting a world-class
destination with HEART.

Organizational Values

- Hard working
- Ethical
- Adaptable
- Respectful
- Teamwork

Critical Success Factors



Exceptional Town Services and Staff

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



Engaged Residents

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



Responsible Fiscal Policy

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



Quality of Life

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



Premier Destination

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



Visionary Leadership

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

Exceptional Town Services and Staff

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

- The Town offers secure, convenient and simple online payment of utility bills, Parks & Recreation fees, and Transient Occupancy Tax. The Finance Department will implement the use of OpenGov Permitting & Licensing portal to offer more options for online applications and payments enabling customers to easily conduct business with the Town.
- Public Works is engaged in a robust multi-year Annual Streets Paving program. The program does not utilize any General Fund Monies for the paving portion of the program. The paving program receives funding from Measure T, SB1, and Gas Tax. This year the project will include paving Heritage Way from Finnell Rd to Heather Street and Microsurfacing Yountville Cross Rd., Yount Street from Yountville Cross Rd., to Adams Street, and Heather Street.
- Providing high quality water and wastewater services that are safe, reliable, and clean. This includes a well-trained staff that operates as a cross functional team when needed.
- Working with the public to expedite encroachment permit application process. While also providing the necessary inspections and documentation to ensure safe and compliant construction in the public right of way.

- Staff implemented multiple projects including OneRequest to manage public records requests, ArchiveSocial to manage all social media postings, and Swagit to stream all Council and Boards and Commissions meetings.
- Continuously strive to maintain and enhance Town Website, with focus on ease of use for the residents, visitors, and staff.
- Continuously proactive implementing risk management processes and prevention of potential litigation and workers compensation claims due to implementation of appropriate policies, procedures, and staff training and development including appropriate online training.
- The Town supports the Parks and Recreation Departments employee growth and development by funding trainings and professional membership opportunities with organizations such as the California Parks and Recreation Society and the National Recreation and Parks Association. We also work hard to remain competitive in our part time salaries to recruit and retain high quality team members.
- The Planning and Building Department is responsible for administering several programs, including the Residential Rental Registration Program, Comprehensive Code Enforcement, Annual Use Permit Monitoring, Wayfinding Signs Program, and Employee Parking Management Program, among others, that directly tie back to the Town Council's goals of compliance with the municipal code.
- The Planning and Building Department continues to expand on-line building permit programs with a goal to include land use/planning related permit program. This relates to providing exceptional Town Services and furthers the strategic plan.
- The Planning and Building department will be implementing the Solar App+ software program. This will improve and streamline the processing of solar permits which further enhances our Town services.

Engaged Residents

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

- The Online Budget Book and Transparency Portal, designed and built using OpenGov Budgeting software, provides an interactive experience for citizens seeking to learn about the Town's fiscal status and financial plan. Staff will continue to promote awareness and utilization of this valuable feature.
- Used various social media platforms to provide up to date information to the public and residents regarding construction projects within the Town. This includes hosting various community meetings and preparing project specific webpages accessed by url and QR codes for design and construction of capital improvement projects.
- Informing residents of the benefits of the MYVille app, the Town's GIS centered smart device application. MYVille provides up to date information, and access maps such as the "Report It" app, trail maps, bathroom location maps, parking maps, current project list, and public art walk as an example.
- Provide support and regular updates to the Parks and Recreation Advisory Committee (5 bi-monthly meetings), the Zoning and Design Review Board (project by project basis) and other volunteer groups to facilitate and strengthen engagement and involvement.
- Staff has joined the California Public Information Officials to strengthen and engage communications with the Yountville community.
- The department Deputy Town Clerk now manages all outreach communications from Town Hall and expanded social media outreach to Instagram.
- Continue to maintain and enhance Town website, with simple navigation for resident, visitors and staff.

- Continue to provide enhanced citizen communications via the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents, while expanding the Town's presence on Social Media Platforms.
- The Parks and Recreation Department lends staff assistance and acts as liaison to the Yountville Arts Commission, the Parks and Recreation Advisory Commission and the Town of Yountville Community Foundation.
- The Parks and Recreation Department also oversees the Town of Yountville volunteer program which has over 60 volunteers each year who assist with our programs and events.
- The Town prioritizes the Board, Commission and Volunteer appreciation event each year as a way to share our thanks to those who give of their time and expertise voluntarily and without financial compensation.
- Land Use Entitlement Applications are very much part of the public process. When decisions are made regarding residential or commercial development, significant landscape modifications, signs, or any other entitlement, the Planning and Building Department ensures that Town residents are engaged by advertising and posting Notices of Public Hearing and holding those Public Hearings in public settings such as meeting before the Zoning and Design Review Board and the Town Council in the Town Hall Council Chambers.
- The Planning and Building Department has been involved in the 6th cycle Housing Element Update (2023-2031). This effort involves multiple public meetings, community workshops, and hearings before the Zoning and Design Review Board and the Town Council. Public Participation is highly sought after and encouraged for these types of events.

Responsible Fiscal Policy.

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

- Manage and maintain the Capital Improvement Program, general fund operational budgets and the enterprise funds budgets.
- Maximize the use of the additional Special Revenue funds such Measure T, SB1, and Gas Tax, to offset the use of General Funds for streets infrastructure capital improvements projects.
- Apply for grant funds as they are available for projects such as the 3-day water supply storage tank project, Vineyard Park Enhancement Project, SCADA Systems for water and wastewater infrastructure, and the, and the broadband feasibility study.
- The Finance department has the following amounts budgeted in Fiscal Year 2023/2024 to help ensure responsible fiscal activity, maximize economic opportunities, and ensure prudent reserves.
 - \$45,000 to conduct a Transient Occupancy Tax hotel audit reviewing 2020-2022 to ensure accurate hotel tax reporting.
 - \$27,000 to complete the annual Town Audit to evaluate processes and comply with Government Accounting Standards Board requirements.
 - \$45,000 to potentially work with an Investment Management Services firm to evaluate and manage the Town's investment accounts.
- The Town Manager, Finance Department, and Parks and Recreation Department will work to support and administer the Town of Yountville Community Foundation.
- Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town's mission, control costs and restore funding to support capital infrastructure projects.

- Maintain liability claim reserve fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- The Parks and Recreation Department continues to analyze budgets and forecasts to maximize cost recovery where feasible and control costs.
- The Parks and Recreation Department continues to analyze and reposition staffing and budget allocations based on community needs, challenges and changes.
- Entitlement applications, such as design review or development applications, are funded via a deposit rather than a set fee. This ensures that the true costs of processing applications are paid for by the project applicant.
- Building Permits and Plan review checks are paid for by building permit fees which results in a cost neutral department, this furthers our commitment to responsible fiscal operations.

Quality of Life

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

- The Parks and Recreation Department strives to provide high quality programs, events, and facilities for our residents that directly improve their quality of life. We use analysis on participation levels, surveys and ongoing feedback from users and nonusers to make prudent decisions on how to best serve our residents.
- The budget includes \$102,600 of grant funding to perform a study to determine the feasibility of providing broadband network for the community.
- The Town is dedicated to meeting state requirements for recycling and composting. The budget includes a \$98,500 grant for purchasing and installing landfill/recycling and trash compacting receptacles in public facilities throughout town. These new receptacles replace approximately three to four regular trash receptacles.
- Continue to work on regional water supply issues.
- A strict design ordinance is followed for all development projects in Town. This ensures that all developments, and their associated uses, comply with the goals and policies set forth by the Town Council to maintain Yountville's quality of life.

Premier Destination

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

- The budget includes funding for parks, urban forest, and streets maintenance services; these include trimming, pruning, planting, and arborist's services. These services and our urban forest care and aesthetics are recognized and valued by residents and visitors alike.
- Accessibility for all residents is an important component to creating a premier destination. The budget includes funding to repair damaged sidewalks in public spaces and to provide accessible parking and access to public facilities.
- The Parks and Recreation Departments supports the Yountville Arts Commission with its various programs and events creating a vibrant arts scene in Yountville.
- The Parks and Recreation Department works closely with the Chamber of Commerce and Visitors Center to link our residents and businesses.

- The Parks and Recreation Department works closely with the Public Works Department to design and maintain beautiful, accessible and sustainable parks, paths and spaces for our Community to enjoy.
- Through the Town's Wayfinding Signs Program, Yountville businesses can be featured on several pedestrian-level signposts along Washington Street, allowing visitors to be made aware of business locations and services as they stroll.
- The Council adopted the Washington Street Activation Ordinance, creating more options for retail, curbside pick-up, and outdoor dining. This will further the exciting, engaging atmosphere surrounding Washington Street.

Visionary Leadership

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

- Use a variety of methods such as social media, public surveys and, committees and commissions such as Parks and Recreation Advisory Committee and others to present and solicit feedback for improved projects and programs.
- Continue to schedule and program Emergency Preparedness training and materials for staff and residents. This includes annual training an information programs, website content, on-site, and off-site training.
- Develop and maintain ongoing 5-year capital improvement program to identify town infrastructure needs and identify appropriate funding sources for each specific capital improvement project.
- The Pension Rate Stabilization (PRSP) trust holds a balance of \$3,246,269 as of April 30, 2023.
- The Other Post Employment Benefits (OPEB) irrevocable trust holds a balance of \$5,560,340 as of April 30, 2023 which will help to ensure that OPEB remain funded in the future.
- The Finance Department continues to streamline manual processes by using technology such as Laserfiche Workflows to enhance its efforts to automate and move towards paperless recordkeeping.
- The proposed budget meets or exceeds Town Council established targets for both the Emergency Reserve Fund and the Revenue Stabilization Fund. These are the core reserve funds for the Town.
- The Clerk's Office staff has achieved CAPIO certification and continues advancing certification as Certified Municipal Clerk.
- The 6th cycle Housing Element Update (2023-2031) is the Town's way of preparing for increasing demand of housing. Partnering with specialized consultants, the Planning and Building Department studied and guided the availability of potential housing development. The Town is looking toward certification of the Housing Element and working towards implementation of the Programs & Policies for the Housing Element.
- The Parks and Recreation Department prides itself on being nimble and adapting quickly to the changing needs of our community. By participating in regional boards and meetings as well as state and nationwide trainings and seminars, we are preparing for the future.
- Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town's mission, control costs and restore funding to support capital infrastructure projects. Produce and deliver a balanced budget.

Revenues & Expenditures

Three-Year History by Category

General Fund

General Fund Financial Sources:	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Budget
Property Taxes	2,113,894	2,430,486	2,431,280
Sales Taxes	1,717,674	1,640,000	1,695,000
Other Taxes	324,056	158,000	164,000
Transient Occupany Tax	9,804,456	7,775,000	7,775,000
Investment Earnings	(150,171)	59,531	45,000
Licenses & Permits	195,623	196,434	160,350
Fines & Forfeitures	29,627	57,186	4,000
Rents & Concessions	322,712	337,718	350,197
Intergovernmental	533,135	254,564	205,000
Parks & Recreation Fees	242,260	204,704	322,550
Charges for Services	86,518	195,500	199,500
Miscellaneous	211,581	133,919	103,445
Transfers & Other Sources			
Total	15,431,365	13,443,042	13,455,322
Financial Uses:			
General Government	2,126,115	3,079,902	3,299,573
Planning & Building	928,000	1,175,751	1,210,163
Public Safety	1,652,378	1,947,895	2,419,620
Public Works	1,984,081	2,526,011	2,684,477
Parks & Recreation	1,397,454	1,787,610	1,859,510
Transfers	2,833,954	7,128,310	1,737,742
Total	10,921,982	17,645,480	13,211,084
Beginning Fund Balance	5,823,597	10,332,980	6,130,543
Ending Fund Balance	10,332,980	6,130,542	6,374,781

Capital Projects Funds

Capital Projects Funds Financial Sources:	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Budget
Investment Earnings	(2,473)	62,000	25,000
Other State Revenue	382,891	116,600	535,000
Measure A	-	-	-
Other Grants	-	95,800	-
Impact Fees	28,913	-	112,000
Miscellaneous	4,700	-	-
Transfers & Other Sources	701,997	1,651,973	1,101,500
Total	1,116,028	1,926,373	1,773,500
Financial Uses:			
Capital Improvements	433,376	1,131,628	2,741,600
Flood Wall Cap Maint (Fund 76)	-	-	-
Measure T Equivalent Fund	-	-	-
Transfer to Util Underground Imp Fee	-	-	-
Total	433,376	1,131,628	2,741,600
Beginning Fund Balance	2,376,026	3,058,678	3,853,423
Ending Fund Balance	3,058,678	3,853,423	2,885,323

Water Funds

Combined Water Funds Financial Sources:	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Budget
Investment Earnings	(12,335)	45,649	23,000
System Replacement	127,602	136,500	147,600
Charges for Services	1,604,433	1,580,500	1,667,000
Impact Fees	11,599	-	-
Federal Grant Funding	-	140,000	-
Miscellaneous	-	2,595	-
Transfers In	5,375	892,668	6,000
Total	1,736,674	2,797,912	1,843,600
Financial Uses:			
Operations	542,060	747,287	771,219
Water Purchase	793,749	1,068,151	1,063,295
Capital	98,481	295,449	233,500
Transfers Out	-	-	-
Total	1,434,290	2,110,887	2,068,014
Beginning Fund Balance	4,309,623	4,612,006	5,299,031
Ending Fund Balance	4,612,007	5,299,031	5,074,617

Wastewater Funds

Combined Wastewater Funds Financial Sources:	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Budget
Investment Earnings	(16,956)	49,000	38,500
Grants	-	-	2,000,000
Charges for Services	2,082,139	2,689,500	2,531,000
Capital Recovery Fees	898,641	795,944	1,340,000
Impact Fees	17,716	-	-
Miscellaneous	208	-	-
Transfers & Other Sources	501,250	154,000	456,000
Total	3,482,998	3,688,444	6,365,500
Financial Uses:			
Collection	288,036	465,399	510,725
Treatment	1,062,020	1,422,665	1,700,170
Capital	86,774	1,392,995	2,348,661
Transfers	1,029,755	229,991	530,043
Depreciation Expense	311,154	337,000	337,000
Total	2,777,739	3,848,050	5,426,599
Beginning Fund Balance	11,601,395	12,306,653	12,147,046
Ending Fund Balance	12,306,654	12,147,047	13,085,947

Special Revenue Funds

Combined Special Revenue Funds Financial Sources:	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Budget
Investment Earnings	9,425	47,087	38,085
Intergovernmental	933,796	831,515	790,155
Miscellaneous	2,855,832	2,059,360	2,114,400
Transfers	63,000	71,600	73,700
Total	3,862,053	3,009,562	3,016,340
Financial Uses:			
Public Works	91,030	100,688	96,200
General Government	1,851,411	1,323,917	1,330,417
Utilities	-	-	-
Home Grant Awards	46,797	57,442	100,000
Parks & Recreation	-	-	-
Capital Projects	606,692	719,288	854,000
Transfers	47,252	15,048	14,458
Total	2,643,182	2,216,383	2,395,075
Beginning Fund Balance	3,948,844	5,167,715	5,960,894
Ending Fund Balance	5,167,715	5,960,894	6,582,159

Debt Service Funds

Combined Debt Service Funds	FY 2021/2022	FY 2022/2023	FY 2023/2024
Financial Sources:	Actual	Estimated	Budget
Investment Earnings	930	12,500	6,000
Intergovernmental			
Transfers & Other Sources	927,090	1,152,991	595,043
Bond Proceeds			
Total	928,020	1,165,491	601,043
Financial Uses:			
Debt Service	893,388	896,924	896,720
Transfers	-	-	-
Bond Costs	-	-	-
Payment to Escrow Agent	-	-	-
Total	893,388	896,924	896,720
Beginning Fund Balance	30,864	65,496	334,063
Ending Fund Balance	65,496	334,063	38,386



Total Expenditure Budget Summary

Fiscal Year 2023/2024 Total Expenditures

Budget Summary - \$26,562,633

Town of Yountville
Total Expenditure Budget Summary*
Fiscal Year 2023/2024
\$26,562,633

General Fund \$11,473,345	Other Post Employment Benefits (OPEB) \$304,095	Capital Projects Funds \$2,741,600	Water Utility Enterprise \$2,068,014	Wastewater Utility Enterprise \$7,296,556	Special Revenue Funds \$1,161,700	Debt Service Funds \$896,720
Public Works \$2,684,477	PERS Unfunded Accrued Liability \$620,603	Civic Facilities \$225,000	Water Operations & Distribution \$771,219	WW Collection System Operations \$510,725	State Gas Tax Fund \$87,000	2017 Lease Revenue Bonds \$544,293
Parks & Recreation \$1,859,510	Emergency Reserve Fund \$0	Community Projects \$544,100	Water Purchases & Conservation \$1,063,295	WW Treatment Operations \$1,700,170	Public Arts Program Fee Fund \$22,500	2020 Direct Placement Financing \$352,427
Public Safety \$2,419,620	Revenue Stabilization Reserve Fund \$0	Drainage & Flood Control \$20,500	Water Capital Improvements \$233,500	WW Treatment Capital \$4,360,661	Housing Grant Fund \$100,000	
Planning & Building \$1,210,163	Utility Enterprise Capital Projects Reserve Fund \$0	Parks & Recreation \$830,000		WW Collection Capital \$725,000	Measure T Transportation Improvements Fund \$525,000	
Community Promotion \$473,775		Streets & Transportation \$537,000			Senate Bill 1, Road Repair Act Fund \$67,000	
Town Council/Mayor \$226,858		Designated Contingency \$10,000			Public Educational and Government Access (PEG) Fund \$5,000	
Town Clerk \$607,923		Facilities Repair & Replacement \$385,000			Measure T Equivalent Fund \$0	
Town Attorney \$226,000		Fleet, Tools & Equipment Replacement \$190,000			Housing Opportunity Fund \$73,700	
Town Manager's Office \$632,326					Measure S Workforce Housing Fund \$100,000	
Finance \$807,841					Measure A Maintenance Fund \$175,000	
Risk Management \$71,150					Upper Valley Disposal Svc Franchise Fee Fund \$6,500	
Non-Departmental \$253,700						

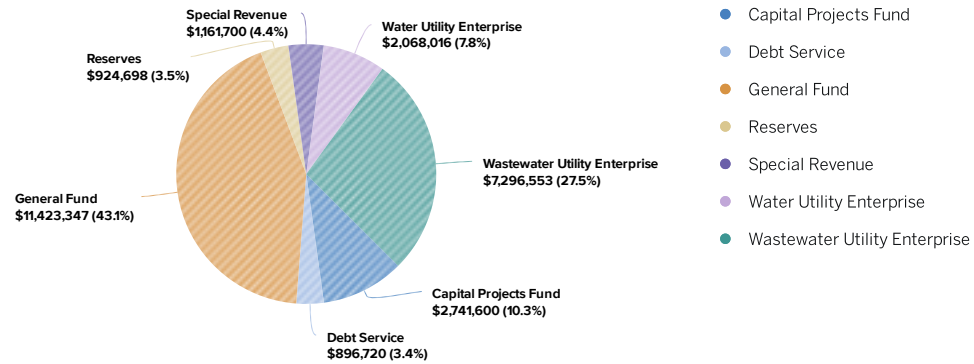
*Transfers from one fund to another are not reflected in Total Expenditure Budget Summary. Adjusted for rounding.

Total Expenditure Budget Summary (All Funds)

	2023/2024 Budget
Capital Projects Fund	\$2,741,600
Debt Service	\$896,720
General Fund	\$11,473,347
Reserves	\$924,698
Special Revenue	\$1,161,700
Water Utility Enterprise	\$2,068,016
Wastewater Utility Enterprise	\$7,296,553
TOTAL	\$26,562,633

Fiscal Year 2023/2024 Total Expenditure Budget Pie Chart View

Visualization



Total Expenditures Detail View by Fund

	2023/2024 Budget
Capital Projects Fund	
Capital Projects Fund	\$2,166,600
Facilities, Repair and Replacement Fund	\$385,000
Fleet, Tools and Equipment Repair and Replacement Fund	\$190,000
CAPITAL PROJECTS FUND TOTAL	\$2,741,600
Debt Service	
2017 Lease Revenue Bond Debt Service Fund	\$544,293
2020 Lease Financing	\$352,427
DEBT SERVICE TOTAL	\$896,720
General Fund	
General Fund	\$11,473,347
GENERAL FUND TOTAL	\$11,473,347
Reserves	
OPEB (Retiree Benefits)	\$304,095
PERS Unfunded Actuarially Accrued Liability	\$620,603
RESERVES TOTAL	\$924,698
Special Revenue	
Housing Grant Fund	\$100,000
Housing Opportunity Program	\$73,700
Measure A Maintenance Fund	\$175,000
Measure S Affordable Housing	\$100,000
Measure T Transportation Improvement Fund	\$525,000
Public Art Program Fee Fund	\$22,500
Public Educational and Government Access Fund	\$5,000
Road Maintenance and Rehabilitation Act (SB1) Fund	\$67,000
State Gas Tax Fund	\$87,000
Upper Valley Disposal Service Franchise Fees	\$6,500
SPECIAL REVENUE TOTAL	\$1,161,700
Water Utility Enterprise	
Water Utility Capital Improvements Fund	\$233,500
Water Utility Operations	\$1,834,516
WATER UTILITY ENTERPRISE TOTAL	\$2,068,016
Wastewater Utility Enterprise	
Wastewater Collection Capital Improvement Fund	\$725,000
Wastewater Treatment Capital Recovery Fund	\$4,360,661
Wastewater Utility Operations	\$2,210,892
WASTEWATER UTILITY ENTERPRISE TOTAL	\$7,296,553
TOTAL	\$26,562,633

Budget Development Process Overview

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

January - April - *Budget Planning Phase*

- The Finance Team partners with Human Resources to develop projections for salaries, benefits, personnel cost allocations, health insurance premiums and pension costs for the upcoming fiscal year.
- The Finance Team forecasts expected revenues, and provides the administrative update of the Town's Master Fee Schedule based on the February Consumer Price Index (CPI).
- Departments draft proposed operating budgets which include part-time salary needs, new equipment requests and information technology (IT) requests. Routine planning processes are provided by input from the **Influence of Planning Process on the Operating Budget summary table.**
- Budget narratives are updated to reflect the story of each department.
- **Budget Workshop #1** - at the first Town Council meeting in February, the Key Budget Parameters and Assumptions is presented to the Town Council by the Finance Director. This provides an overview of revenue projections and expenditures assumptions that will be used to develop the budget and prompts feedback and direction from the Town Council. This timely and transparent financial discussion helps shape the budget process and control costs by guiding policy and spending decisions.
- Budget Workshop #1 also includes a presentation from the Public Works Director of the Capital Improvement Program (CIP) which highlights projects in the upcoming fiscal year, and any new projects in the five-year program. Parameters for the CIP are based on how the projects align with the Town Council Strategic Plan, feedback from citizens and streets, parks, and vehicle equipment replacement plans.



May - Budget Review Phase

Special Meeting Budget Workshop #2: The following departments present their proposed budgets to the Town Council, answer questions and receive feedback at this meeting.

- General Government: Town Council/Mayor, Non-Departmental, Information Technology & Telecommunications, Community Promotions & Programs, Town Manager's Office, Finance, Risk Management, Town Attorney, Town Clerk, Other Post-Employment Benefits Fund, PERS Unfunded Actuarially Accrued Liability Fund, Emergency Reserve Fund, Revenue Stabilization Reserve Fund, and Public Safety.
- Planning and Building
- Parks and Recreation

Special Meeting Budget Workshop #3: Remaining departments as outlined below present proposed budgets to the Town Council, answer questions and receive feedback at this meeting.

- Special Revenue Funds
- Custodial Fund
- Debt Service Funds
- Impact Fee Funds
- Capital Improvement Projects Fund
- Repair and Replacement Funds

Special Meeting Budget Workshop #4: Remaining departments as outlined below present proposed budgets to the Town Council, answer questions and receive feedback at this meeting.

- Water Utility Enterprise Funds
- Wastewater Utility Enterprise Funds
- Fiscal Policy Review
- Final General Fund Summary Review

June - Final Budget Adoption Phase

- The Town Council reviews and adopts the final version of the proposed budget.
- The Adopted Online Budget Book is published and available on the Town's website. A physical public copy is also available in the Town Council Chambers and at the Yountville Community Center.



Influence of Planning Processes on the Operating and Capital Budget

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

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

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

Name of Plan: *Strategic Plan*

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

Name of Plan: *Computer Replacement*

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

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

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

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

Type of Planning Process**Description of Planning Process****Budget Impact**

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

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

Stability of General Fund & capital reserves.

Name of Plan: Fleet, Tools, Equipment Repair & Replacement (Fund 82)**Type of Planning Process****Description of Planning Process****Budget Impact**

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

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

Timing and sizing of replacement costs & financing.

Name of Plan: Parks Capital Maintenance**Type of Planning Process****Description of Planning Process****Budget Impact**

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

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

Stability of General Fund & capital reserves.

Name of Plan: Street Maintenance**Type of Planning Process****Description of Planning Process****Budget Impact**

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

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

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

Name of Plan: ADA Transition Plan (Funded in Fund 50)**Type of Planning Process****Description of Planning Process****Budget Impact**

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

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

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

Name of Plan: *General Plan*

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

Name of Plan: *Climate Action Plan*

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

Influence of Planning Processes on Water and Wastewater Enterprise Funds

Name of Plan: *Utility Rate Plan*

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



Key Budget Parameters and Assumptions

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

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

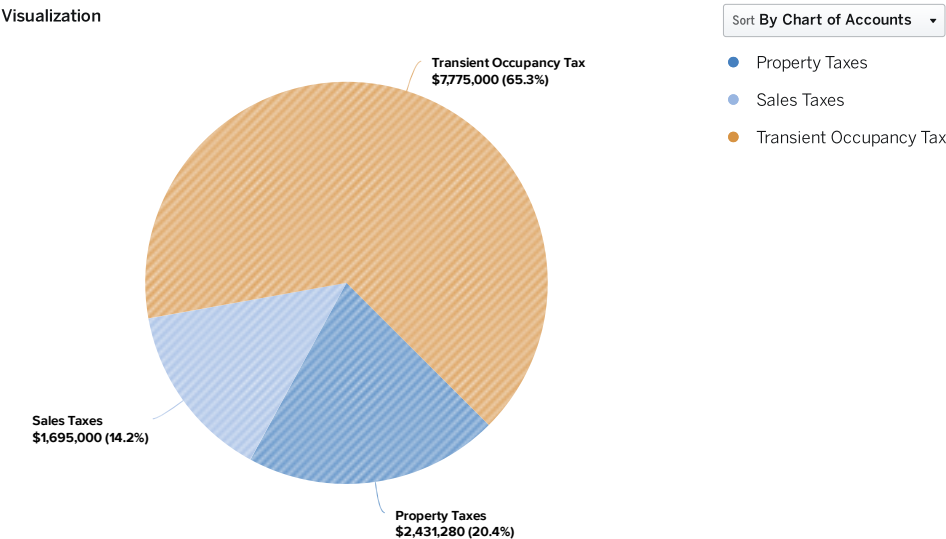
Major General Fund Revenues

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

- Transient Occupancy Tax
- Sales Tax
- Property Tax

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

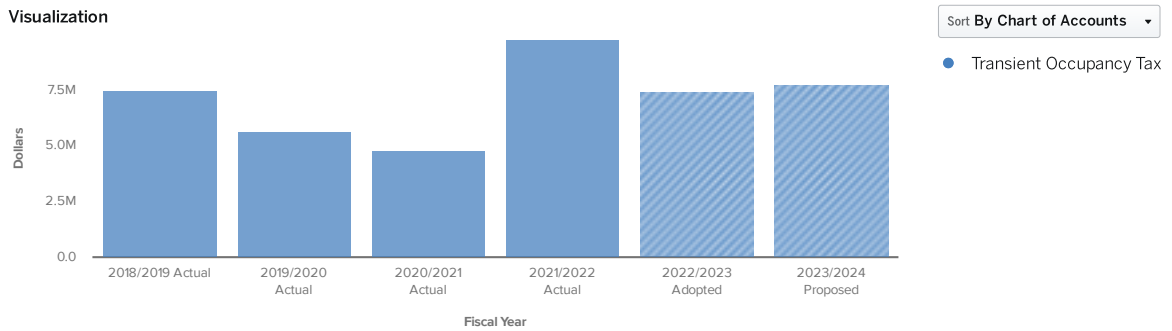
Major General Fund Revenues Fiscal Year 2023/2024



Transient Occupancy Tax (TOT) - \$7,775,000

- o TOT represents 58% of expected General Fund revenue in Fiscal Year 2023/2024.
- o Revenue projection for the Town's largest source of General Fund revenue is \$7,775,000. This represents slight growth over pre-pandemic Fiscal Year 2018/2019. The Town expects that TOT collections will continue to level out and possibly reach a plateau in the near future.

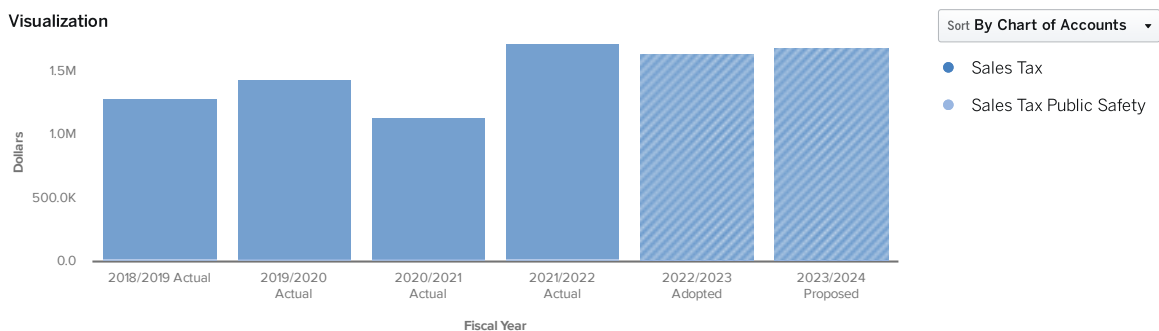
TOT Revenue - Fiscal Year 2023/2024 Proposed Budget and 5 Year History Comparison



Sales Tax Revenues - \$1,695,000

- o Sales Tax represents 13% of expected General Fund revenue in Fiscal Year 2023/2024.
- o Revenue is slightly less than forecasted data provide to the Town by HdL Companies regarding Sales Tax trends and economic drivers.. Over 60% of sales tax generated in the Town of Yountville comes from restaurants. Sales Tax revenue may be affected by a slowing of economic growth in late 2023.

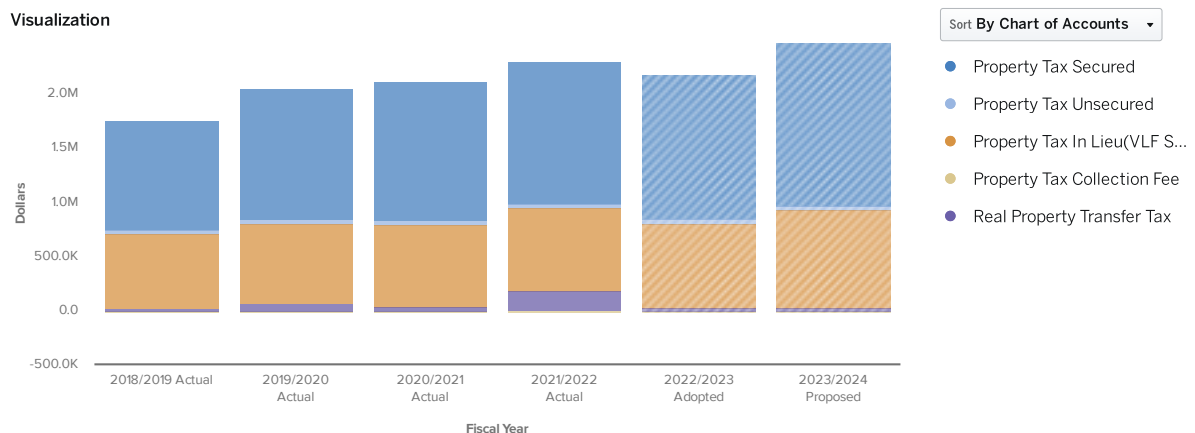
Sales Tax Revenue - Fiscal Year 2023/2024 Proposed Budget and 5 Year History Comparison



Property Tax Revenue - \$2,431,280

- o Property Tax represents 18% of expected General Fund revenue in Fiscal Year 2023/2022.
- o Original revenue projection was \$2,184,000 This represented a growth factor of 2% over the prior fiscal year budget, which is the maximum inflation allowed per the State Board of Equalization Property Tax Division.
- o Final revenue projection of \$2,431,280 is based on current fiscal year actual Property Tax revenue collections and includes the Property Tax Collection Fee.

Property Tax Revenue - Fiscal Year 2023/2024 Proposed Budget and 5 Year History Comparison



Major General Fund Expenditures

- Law Enforcement Services - \$1,271,620
 - o This amount reflects a 3.1% increase in contract services as outlined for the final year of the current agreement for law enforcement.
- Fire & Emergency Medical Services - \$1,420,000
 - o Estimated cost for service provided by CAL FIRE/Napa County Fire is \$1,420,000. This cost is offset by a County Fire Property Tax Credit that is estimated to be \$272,000 for a net total cost of \$1,148,000 for Fiscal Year 2023/2024.
- Salary & Benefits
 - o 4.6% Cost-of-Living Adjustment (COLA) for full-time salaries per the current Memorandum of Understanding (MOU).
 - o 7% increase estimated for medical benefit payments.
 - o California Public Employees Retirement System (CalPERS) costs of \$478,493 for Normal Contributions and \$345,603 for the PERS Unfunded Actuarially Accrued Liability (UAAL). The total of the two costs combined is \$824,096.
 - o Discretionary contributions to the Other Post-Employment Benefits (OPEB) Trust at a level of 2.5% of projected salaries for a total of \$104,095.
 - o Discretionary contributions to the Pension Rate Stabilization Plan (PRSP) trust at a level of 5% of projected salaries for a total of \$208,190.

Changed to Proposed Budget as a result of Budget Workshops and Discussion with Town Council

During the Budget Workshops conducted in May 2023, Town Council directed staff to complete the following changes to the Proposed Budget:

- **Increase expenditure for Open House/Meet & Greet Event from \$5,000 to \$10,000.**
 - Staff increased the budget for Community Promotions Other Community Support budget in Community Promotions Department 01-1015-4990)
- **Increase expenditures for Planning On-Call Specialty Consultants from \$10,000 to \$60,000.**
 - Staff increased the budget for Contract Services in Planning Department 01-2115-4210.
- **Increase Assigned for Legal Contingency amount from \$200,000 to \$250,000.**
 - Staff increased the General Fund Assigned for Legal Contingency fund balance.
- **Add \$150,000 for PK-0033 Shade Structure at North Park.**
 - This project was on the 5-Year CIP in an out year. Based on Town Council direction, it was moved up to Fiscal Year 2023/2024.

Capital Projects Fund Expenditures

The Capital Projects Fund (50) reflects \$2,166,600 in planned expenditures.

- o The Town anticipates receiving \$535,000 in grant funding.
- o The General Fund will contribute \$550,000 to support current and future projects, as well as provide matching funds that maybe required for certain grants.

The Water Utility Capital Improvements Fund (60) reflects \$138,500 in project expenditures.

- o \$65,000 in costs for Water System Intertie projects.
- o \$65,500 in project costs for the annual Water Meter Replacements Program and Hydrant Repairs and Replacements.

The Wastewater Capital Improvement Funds combined total is \$4,584,000.

- o \$2,000,000 in project costs for the Wastewater Treatment Capital Recovery Fund (63). The Veterans Home contributes 50% of project costs for this fund. \$2,000,000 of total costs is for WW-0011 Treatment Plant Building Modifications, and \$650,000 is to complete WW-0042 Emergency Recycled Water Transmission Main Repair project.
- o \$653,000 in project costs for the Wastewater Collection Capital Improvement Fund (64) includes \$400,000 for WW-0041 New Vactor Truck.

Repair and Replacement Funds

- o \$385,000 budgeted in Facilities Repair and Replacement Fund 81.
- o General Fund will contribute \$350,000 to Fund 81 to support current and future planned projects.
- o \$190,000 budgeted in Fleet, Tools and Equipment Repair and Replacement Fund 82 to replace two older model vehicles per the Vehicle Replacement Schedule as well as purchase a new electric municipal operations truck.
- o General Fund will contribute \$200,000 to Fund 82 to support current and future planned projects.

General Fund Reserves at levels approved by Town Council Policy:

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

Workers Compensation Self Insured Retention – \$20,000

Emergency Reserve Fund - \$2,857,761 (minimum 20% of General Fund expenditures)

Unanticipated Tourism Revenue Deficits Reserve Fund (*previously titled Revenue Stabilization Reserve Fund*) - \$2,865,569 (minimum 25% of projected TOT revenue)

Additional General Fund Reserves for unanticipated expenditures:

Assigned for Budget Contingencies – \$573,667 (minimum 5% of General Fund expenditures)

Assigned for Legal Contingencies – \$250,000

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

Assigned for Affordable Housing Opportunities - \$3,616,075



General Fund Overview

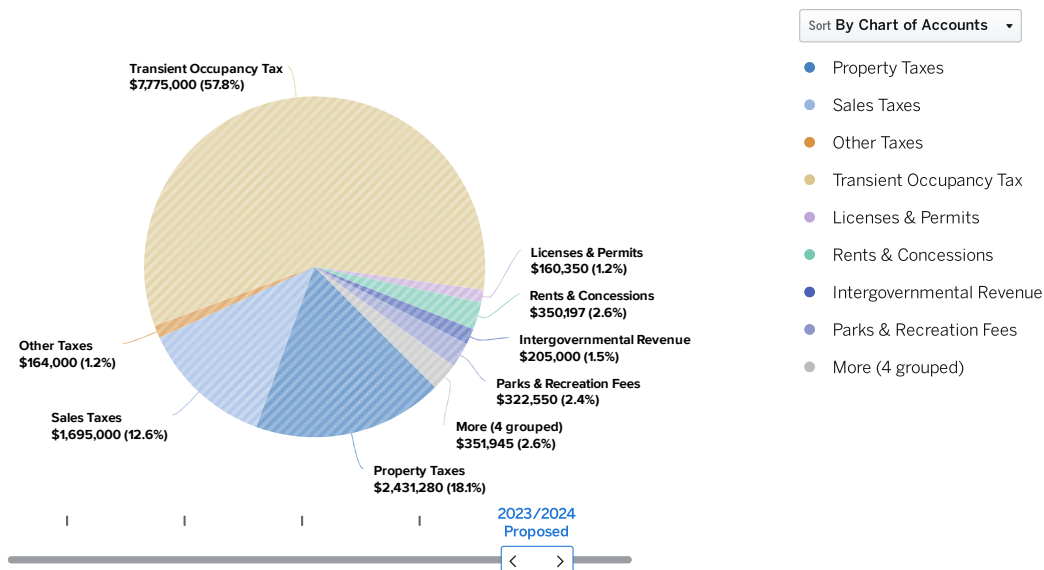
Budget Summaries - Section 6

Fiscal Year 2023/2024 General Fund Summary

	2020/2021 Actual	2021/2022 Actual	2022/2023 Budget	2022/2023 Estimated	2023/2024 Proposed
BEGINNING FUND BALANCE	4,829,281	5,823,597	6,564,159	10,332,980	6,130,543
Total Revenue	9,729,270	15,431,365	12,635,850	13,443,042	13,455,322
Total Expenditures	7,762,548	8,088,028	10,422,407	10,517,169	11,473,343
Revenue Less Expenditures (before transfers)	1,966,723	7,343,338	2,213,443	2,925,873	1,981,979
Total Transfers	-968,941	-2,833,954	-2,185,100	-7,128,310	-1,737,742
Excess (Deficiency) After Transfers	997,782	4,509,384	28,343	-4,202,437	244,237
Ending Fund Balance	5,827,063	10,332,980	6,592,502	6,130,543	6,374,780

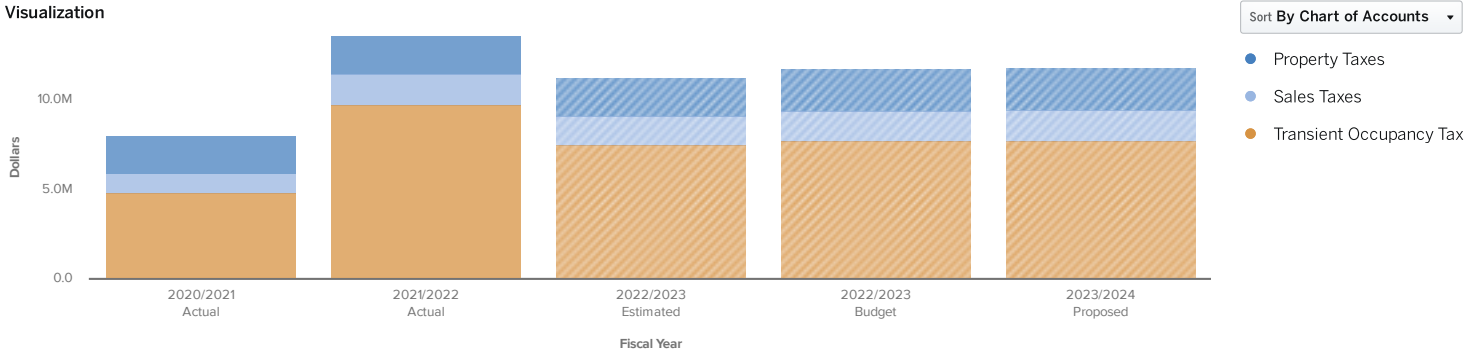
FY 2023/2024 General Fund Revenues - \$13.4M

Visualization



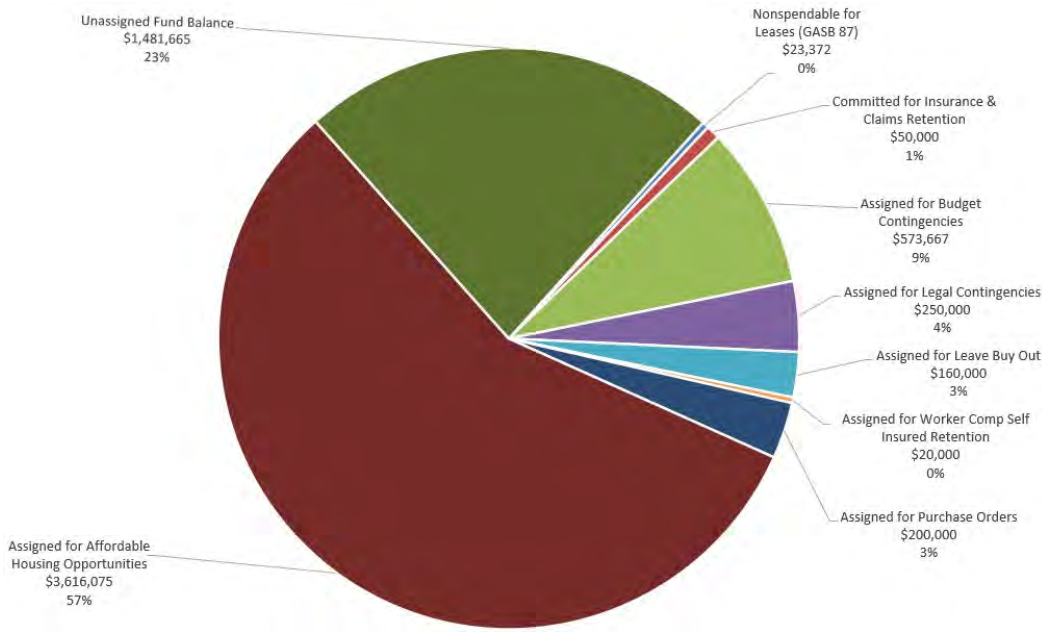
Primary Revenue History

Property Tax, Sales Tax, and Transient Occupancy Tax



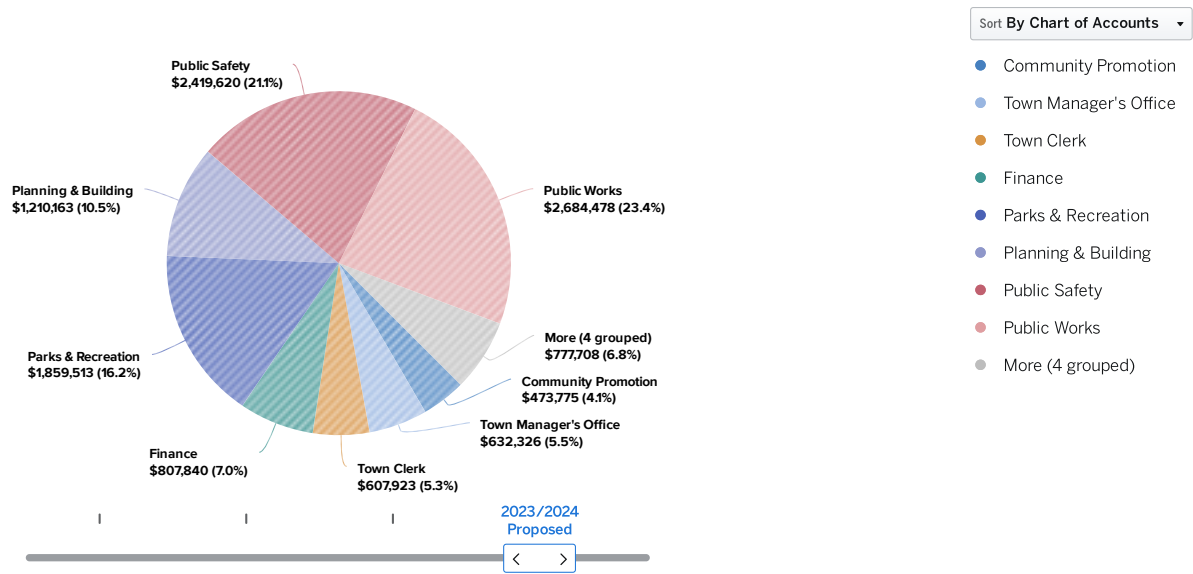
FY 2023/2024 General Fund

Fund Balance Allocations \$6.37M



FY 2023/2024 General Fund Expenditures - \$11.47M

Visualization



General Fund Expenditure Summary by Category

(Includes Transfers Out)

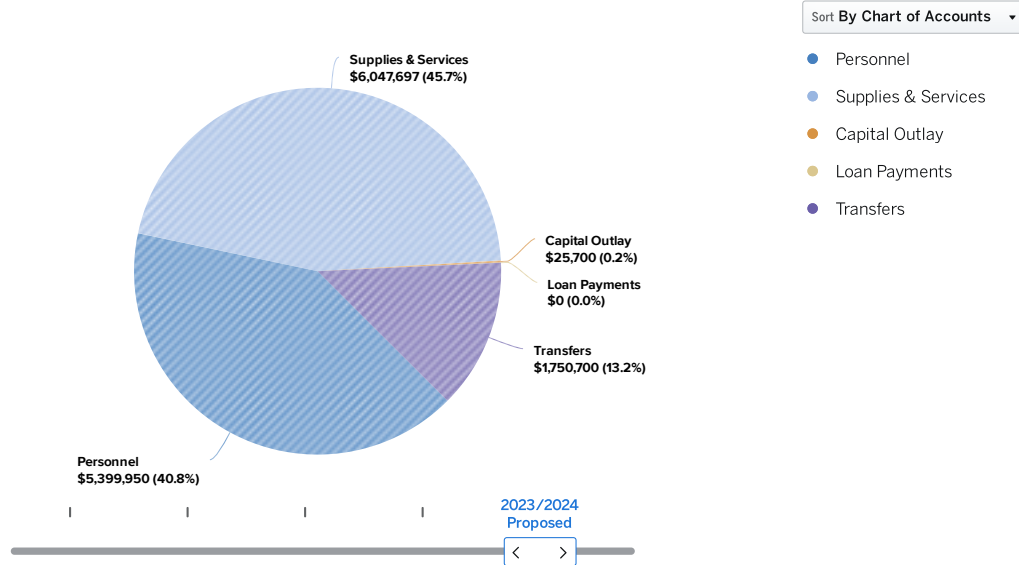
Data

Collapse All	2020/2021 Actual	2021/2022 Actual	2022/2023 Estimated	2022/2023 Budget	2023/2024 Proposed
▼ Personnel	\$ 3,868,545	\$ 3,958,635	\$ 4,999,027	\$ 5,019,296	\$ 5,399,950
▶ Salaries	2,708,857	2,776,015	3,237,298	3,270,769	3,513,269
▶ Benefits	663,627	671,807	861,393	872,009	1,002,296
▶ PERS Employer Rate/Pension Expense	268,369	262,000	311,500	311,500	351,167
▶ Allocations - Wkrs Comp, Liab, OPEB	227,692	248,813	588,836	565,018	533,218
▼ Supplies & Services	3,864,838	4,101,763	5,399,494	5,476,987	6,047,697
▶ Supplies & Services	1,579,149	1,607,213	2,243,007	2,290,403	2,401,480
▶ Contract Services	2,285,689	2,494,549	3,156,487	3,186,584	3,646,217
▶ Capital Outlay	8,497	6,961	13,700	10,700	25,700
▶ Loan Payments	20,669	20,669	10,186	10,186	0
▼ Transfers	976,977	2,850,296	2,197,600	7,141,268	1,750,700
▶ Transfers Out	976,977	2,850,296	2,197,600	7,141,268	1,750,700
Total	\$ 8,739,525	\$ 10,938,323	\$ 12,620,007	\$ 17,658,437	\$ 13,224,047

General Fund Expenditure Summary by Category

Fiscal Year 2023/2024

Visualization



General Fund Expenditures by Category and Department

		2020/2021	2021/2022	2022/2023		2023/2024
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
PERSONNEL						
Salaries						
1001	Town Council/Mayor	49,914	45,561	46,621	46,621	46,621
1101	Town Manager' Office	277,430	252,702	306,568	306,568	335,304
1102	Finance	242,097	256,999	300,068	300,068	333,816
1110	Town Clerk	138,066	199,727	222,008	222,008	281,797
2115	Planning & Building	433,398	409,870	505,517	509,898	548,815
Public Works						
4301	Administration/Engineer	392,507	385,053	450,278	450,278	490,485
4305	Street Maintenance	139,042	137,623	152,389	152,389	157,917
4320	Park Maintenance	229,436	241,313	268,199	268,199	289,270
4325	Government Buildings	177,956	177,029	198,101	198,101	209,518
Parks & Recreation						
5405	Administration	240,323	239,885	275,834	275,834	292,941
5406	Day Camp	82,740	95,804	106,275	129,979	132,231
5408	Community Center Operations	86,689	95,586	106,488	111,608	107,167
5409	After School	45,009	14,054	-	-	-
5410	Leisure Programs	89,869	123,260	146,765	146,765	145,309
5412	Sports Programs	17,573	29,576	39,883	39,883	36,867
5413	Community Events	59,076	63,542	79,653	79,830	79,687
5415	Yountville Arts Program	7,733	8,431	32,653	32,742	25,527
Total Salaries		2,708,857	2,776,015	3,237,300	3,270,771	3,513,272

Benefits						
1001	Town Council/Mayor	27,369	29,547	37,954	47,570	85,611
1101	Town Manager' Office	98,570	87,814	115,646	115,646	133,952
1102	Finance	86,398	84,558	105,312	105,312	120,986
1110	Town Clerk	39,166	58,395	64,766	64,766	82,771
2115	Planning & Building	144,742	127,098	164,042	164,042	197,685
Public Works						
4301	Administration/Engineer	138,525	108,004	136,782	136,782	161,869
4305	Street Maintenance	57,938	60,412	73,737	73,737	80,194
4320	Park Maintenance	73,207	84,291	107,445	107,445	116,279
4325	Government Buildings	52,070	59,357	74,173	74,173	76,564
Parks & Recreation						
5405	Administration	92,048	89,183	109,111	109,111	123,052
5406	Day Camp	13,485	17,191	22,190	23,190	24,395
5408	Community Center Operations	24,228	31,020	41,670	41,670	35,977
5409	After School	13,931	4,648	-	-	-
5410	Leisure Programs	41,323	56,266	69,578	69,578	70,863
5412	Sports Programs	7,820	8,357	12,169	12,169	9,780
5413	Community Events	19,632	25,339	31,539	31,539	30,560
5415	Yountville Arts Program	1,546	2,325	6,775	6,775	2,919
Total Benefits		931,996	933,805	1,172,889	1,183,505	1,353,457
Allocations - Workers Comp, Liability, OPEB, PRSP						
1001	Town Council/Mayor	4,245	4,534	5,480	4,695	4,626
1101	Town Manager' Office	24,011	28,276	61,215	59,067	57,994
1102	Finance	20,075	22,661	58,298	55,812	53,144
1110	Town Clerk	11,889	12,995	44,592	42,795	44,865
2115	Planning & Building	40,625	43,518	83,533	80,551	88,583
Public Works						
4301	Administration/Engineer	34,383	36,491	97,495	93,799	80,830
4305	Street Maintenance	11,692	12,496	29,374	28,186	24,564
4320	Park Maintenance	18,628	19,859	45,823	43,845	39,031
4325	Government Buildings	15,188	16,522	38,968	36,803	33,555
Parks & Recreation						
5405	Administration	20,585	21,705	52,286	50,558	48,762
5406	Day Camp	2,415	3,318	8,477	8,152	7,072
5408	Community Center Operations	6,908	7,993	18,622	17,790	15,211
5409	After School	3,324	1,166	-	-	-
5410	Leisure Programs	7,049	9,354	23,583	22,700	18,953
5412	Sports Programs	1,453	1,647	5,559	5,337	4,273
5413	Community Events	4,728	5,667	13,429	12,885	10,637
5415	Yountville Arts Program	494	611	2,104	2,045	1,117
Total Allocations		227,692	248,813	588,838	565,020	533,217
Total Personnel		\$ 3,868,544	\$ 3,958,633	\$ 4,999,027	\$ 5,019,296	\$ 5,399,946
Supplies & Services						
1010	Non-Departmental	28,350	59,105	130,200	92,200	128,700
1015	Community Promotion	345,519	330,469	410,993	401,643	473,425
1001	Town Council/Mayor	10,126	15,669	56,000	81,384	90,000
1101	Town Manager' Office	49,841	72,736	97,105	130,550	105,076
1102	Finance	65,402	79,819	110,870	129,470	145,770
1103	Risk	41,605	6,769	42,050	42,050	40,050
1105	Attorney	-	-	1,000	1,000	1,000
1110	Town Clerk	64,785	32,888	132,880	127,880	76,240
2115	Planning & Building	147,643	178,663	229,260	229,260	187,080
3200	Law Enforcement	-	-	500	500	500
Public Works						
4301	Administration/Engineer	71,785	76,006	139,059	139,059	143,899
4305	Street Maintenance	64,110	74,547	89,095	92,595	105,375
4320	Park Maintenance	191,923	176,829	219,005	219,005	225,485
4325	Government Buildings	154,353	139,803	171,950	185,057	193,140
Parks & Recreation						
5405	Administration	46,255	54,560	73,100	82,425	88,720
5406	Day Camp	13,252	13,322	22,110	22,795	24,705
5408	Community Center Operations	101,731	112,943	120,700	115,200	145,825
5409	After School	8,396	1,300	-	-	-
5410	Leisure Programs	44,056	62,293	82,710	82,710	93,920
5412	Sports Programs	2,555	5,043	11,260	11,260	8,980
5413	Community Events	12,393	26,457	48,310	48,310	51,380
5415	Yountville Arts Program	115,069	87,994	54,850	56,050	72,210
Total Supplies & Services		1,579,149	1,607,215	2,243,007	2,290,403	2,401,485

Contract Services						
1010	Non-Departmental	53,060	99,230	102,000	137,000	125,000
1015	Community Promotion	-	-	150	150	350
1102	Finance	98,479	65,850	179,050	164,050	154,125
1103	Risk	11,851	15,011	36,300	31,300	31,100
1105	Attorney	126,314	173,429	195,000	225,000	225,000
1110	Town Clerk	91,111	89,818	133,500	145,297	122,250
2115	Planning & Building	95,482	168,851	192,000	192,000	188,000
3200	Law Enforcement	1,167,363	1,194,799	1,232,373	1,232,373	1,271,120
3201	Fire	425,605	457,579	759,022	715,022	1,148,000
	Public Works	-	-	-	-	-
4301	Administration/Engineer	42,995	3,784	22,000	10,000	10,000
4305	Street Maintenance	48,680	60,808	85,000	81,500	88,500
4320	Park Maintenance	19,590	32,598	35,000	35,000	50,000
4325	Government Buildings	51,181	55,178	62,872	83,872	92,052
	Parks & Recreation	-	-	-	-	-
5405	Administration	4,625	6,166	14,000	25,800	2,500
5406	Day Camp	-	1,400	18,000	18,000	27,050
5408	Community Center Operations	31,463	40,466	41,420	41,420	47,170
5409	After School	-	-	-	-	-
5410	Leisure Programs	-	5,044	15,000	15,000	16,500
5412	Sports Programs	-	-	-	-	-
5413	Community Events	8,591	13,555	26,300	26,300	34,700
5415	Yountville Arts Program	9,300	10,983	7,500	7,500	12,800
	Total Contract Services	2,285,689	2,494,549	3,156,487	3,186,584	3,646,217
	Total Supplies & Services	3,864,838	4,101,764	5,399,494	5,476,987	6,047,697
CAPITAL OUTLAY						
1001	Town Council/Mayor	-	-	-	-	-
1010	Non-Departmental	-	-	-	-	-
1101	Town Manager's Office	-	1,553	-	-	-
1102	Finance	-	-	-	-	-
1110	Town Clerk	-	-	-	-	-
	Public Works	-	-	-	-	-
4305	Street Maintenance	3,355	956	3,000	3,000	3,000
4320	Park Maintenance	3,652	3,497	3,000	3,000	9,950
4325	Government Buildings	1,490	956	3,000	-	3,000
	Parks & Recreation	-	-	-	-	-
5405	Administration	-	-	4,700	4,700	-
5408	Community Center Operations	-	-	-	-	9,750
	Total Capital Outlay	8,497	6,962	13,700	10,700	25,700
LOAN PAYMENTS						
	Public Works	-	-	-	-	-
4325	Government Buildings	20,669	20,669	10,186	10,186	-
	Total Loan Payments	\$ 20,669	\$ 20,669	\$ 10,186	\$ 10,186	\$ -
	TOTAL EXPENDITURES	\$ 7,762,549	\$ 8,088,028	\$ 10,422,407	\$ 10,517,169	\$ 11,473,343

Additional Fund Summaries

Budget Summaries - Section 7

All Funds Department Expenditure Summary

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
General Fund (01)					
Town Council/Mayor	91,654	95,311	146,055	180,270	226,858
Non-Departmental	81,411	158,335	232,200	229,200	253,700
Community Promotion	345,519	330,469	411,143	401,793	473,775
Town Manager' Office	449,852	441,528	580,534	611,831	632,326
Finance	512,451	509,887	753,598	754,712	807,841
Risk	53,456	21,780	78,350	73,350	71,150
Attorney	126,314	173,429	196,000	226,000	226,000
Town Clerk	345,017	393,823	597,746	602,746	607,923
Planning & Building	861,890	928,000	1,174,352	1,175,751	1,210,163
Law Enforcement	1,167,363	1,194,799	1,232,873	1,232,873	1,271,620
Fire	425,605	457,579	759,022	715,022	1,148,000
Public Works	2,014,355	1,984,081	2,515,931	2,526,011	2,684,477
Parks & Recreation	1,287,664	1,397,454	1,744,603	1,787,610	1,859,510
Total General Fund (01)	\$ 7,762,549	\$ 8,086,475	\$ 10,422,407	\$ 10,517,169	\$ 11,473,351

Clearing Funds and Reserve Funds

OPEB - Other Post Employee Benefits(02)	133,125	386,853	364,500	464,500	304,095
PERS Unfunded Actuarially Accrued Liab Fund (03)	276,080	649,536	556,357	1,306,357	620,603
Emergency Reserve Fund (04)	-	-	-	-	-
Revenue Stabilization Reserve Fund (05)	-	-	-	-	-
Total Clearing and Reserve Funds	\$ 409,205	\$ 1,036,389	\$ 920,857	\$ 1,770,857	\$ 924,698

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
Special Revenue Funds					
Gas Tax Fund (20)	69,728	56,172	85,000	98,828	87,000
Public Education & Govmnt TV (21)	-	18,873	5,000	28,500	5,000
Public Art Program Fee Fund (23)	36,666	28,030	20,700	29,088	22,500
Housing Grant Fund (24)	93,237	46,797	120,000	57,442	100,000
Measure T Transportation Imp (25)	463,684	532,705	525,000	525,000	525,000
SB1, 2017 Road Repair Act (26)	50,102	17,815	66,000	75,460	67,000
Measure T Equivalent (MTE) (27)	-	-	-	-	-
Fire Services (28)	-	-	-	-	-
Upper Valley Disposal Service Franchise Fees (29)	-	-	6,500	6,500	6,500
CASp Certification & Training Fund (30)	-	-	-	-	-
Civic Facilities Impact Fee (41)	-	-	-	-	-
Drainage Impact Fee (42)	-	-	-	-	-
Parks Impact Fee (43)	-	-	-	-	-
Public Safety Impact Fee (44)	-	-	-	-	-
Traffic Facilities Impact Fee (45)	-	-	-	-	-
Utility Underground Impact Fee (46)	-	-	-	-	-
Housing Opportunity Fund (70)	62,000	63,000	71,600	71,600	73,700
Measure S, Affordable & Workforce Hsg (71)	-	344,477	100,000	-	100,000
Measure A Maintenance Fund (75)	-	-	20,000	20,000	175,000
Floodwall Capital Maintenance (76)	-	-	-	-	-
Tallent Lane Benefit District (95)	-	-	-	-	-
Mesa Ct Drainage Benefit Dist (96)	-	-	-	-	-
Total Special Revenue Funds	\$ 775,417	\$ 1,107,869	\$ 1,019,800	\$ 912,418	\$ 1,161,700

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
Debt Service Funds					
2013 Lease Revenue Bond (53)	49,783	-	-	-	-
2017 Lease Revenue Bond (54)	543,169	544,294	544,869	544,869	544,293
2020 Direct Placement Financing (55)	350,017	349,094	352,055	352,055	352,427
Total Debt Service Funds	\$ 942,969	\$ 893,388	\$ 896,924	\$ 896,924	\$ 896,720
Capital Projects Fund (50)					
Administration	-	-	10,000	10,000	10,000
Civic Facilities	17	-	-	198,330	225,000
Community Projects	75,111	105,726	328,600	379,500	544,100
Drainage & Flood Control Projects	36,046	-	44,500	19,500	20,500
Parks & Recreation Projects	471,619	177,778	50,000	110,000	830,000
Streets & Transportation Projects	5,650	149,872	35,000	42,198	537,000
Total Capital Projects Fund (50)	\$ 588,444	\$ 433,376	\$ 468,100	\$ 759,528	\$ 2,166,600
Other Capital Projects Funds					
Facilities Repair/Replacement (81)	76,468	-	295,000	372,100	385,000
Fleet, Tools, Equip Repair/Replc (82)	-	-	120,000	-	190,000
Total Other Capital Projects Funds	\$ 76,468	\$ -	\$ 415,000	\$ 372,100	\$ 575,000
Water Operating Fund (61)					
Administration	1,586,400	1,335,809	1,885,220	1,815,438	1,834,514
Total Water Operating Fund (61)	\$ 1,586,400	\$ 1,335,809	\$ 1,885,220	\$ 1,815,438	\$ 1,834,514
Water Capital Fund (60)					
Administration	60,222	80,851	81,949	101,949	95,000
Capital Projects	1,003,278	126,254	193,500	193,500	138,500
Total Water Capital Fund (60)	\$ 1,063,500	\$ 207,105	\$ 275,449	\$ 295,449	\$ 233,500
Wastewater Operating Fund (62)					
Administration	1,497,458	1,350,056	1,889,407	1,888,064	2,210,895
Total Wastewater Operating Fund (62)	\$ 1,497,458	\$ 1,350,056	\$ 1,889,407	\$ 1,888,064	\$ 2,210,895
Wastewater Treatment Capital Fund (63)					
Administration	204,688	241,359	265,000	265,000	265,000
Capital Projects	69,537	131,024	1,269,500	768,887	3,931,000
Debt Service	18,051	15,266	164,661	164,661	164,661
Total Wastewater Treatment Capital Fund (63)	\$ 292,276	\$ 387,649	\$ 1,699,161	\$ 1,198,548	\$ 4,360,661
Wastewater Collection Capital Fund (64)					
Administration	63,642	69,795	72,000	72,000	72,000
Capital Projects	13,454	177,804	253,000	761,834	653,000
Total Wastewater Collection Capital Fund (64)	\$ 77,096	\$ 247,599	\$ 325,000	\$ 833,834	\$ 725,000
Custodial Funds					
Tourism Improvement District (22)	893,449	1,488,061	1,185,000	1,288,917	1,218,917
Total Custodial Funds	\$ 893,449	\$ 1,488,061	\$ 1,185,000	\$ 1,288,917	\$ 1,218,917
Total All Funds	\$ 15,965,230	\$ 16,573,776	\$ 21,402,325	\$ 22,549,246	\$ 27,781,548

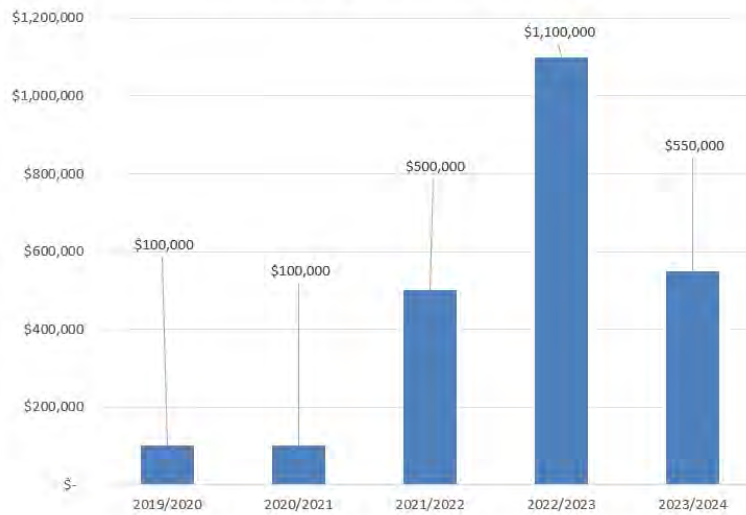
Capital Projects Summary

Allocated as follows:

Civic Facilities (CF)	\$ 225,000.00
Community Projects (CP)	\$ 544,100.00
Drainage and Flood Control (DF)	\$ 20,500.00
Parks and Recreation (PK)	\$ 830,000.00
Streets and Transportation (ST)	\$ 537,000.00
FY 2023/2024 Total*	\$ 2,166,600.00

*Includes \$10,000 contingency

General Fund Transfer to Capital Improvement Fund (50)
5 Year History, Cumulative: \$2,350,000



Water and Wastewater Funds

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

Organizational Information

Budget Overview Section 3

Principal Officials

Town Council

Majorie "Margie" Mohler, Mayor

Eric Knight, Vice Mayor

Robin McKee-Cant, Council Member

Hillery Trippe, Council Member

Pamela Reeves, Council Member

Town Administration

Town Manager

Gary Bell, Town Attorney

Samantha Holland, Parks & Recreation Director

Celia King, Finance Director

Kyle Batista, Financial Analyst

John Ferons, Public Works Director

Rosalba Ramirez, Deputy Public Works Director

Erica Teagarden, Management Analyst

Julie Baldia, Deputy Director of HR & IT

Irene Borba, Planning & Building Director

Eddy Gomez, Town Clerk

Hilary Gaede, Deputy Town Clerk

Beatriz Becerra, Management Fellow

Board, Committee & Commission Members

(As of March 9, 2023)

TOWN OF YOUNTVILLE BOARD, COMMITTEE & COMMISSION MEMBERS

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

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

Meets Second Tuesday Monthly at 5:30 p.m. in Town Council Chambers

Member	Term Starts	Term Expires
Steven Miller (Chair)	July 20, 2021	July 19, 2024
Thomas Henthorne	July 20, 2021 (Appointed 3/07/2023)	July 19, 2024
Kimberly Cook	July 20, 2022	July 19, 2025
Michael Zagorsek	July 20, 2022	July 19, 2025
Jeri Hansen (Vice Chair)	July 20, 2022	July 19, 2025

Parks & Recreation Advisory Commission – Two Year Terms of Office

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

Member	Term Starts	Term Expires
Alan Tenscher (Vice Chair)	January 21, 2022	January 20, 2024
Carol Shirmang (Chair)	January 21, 2022	January 20, 2024
Kathy Ainsworth	January 21, 2022	January 20, 2024
Vincent Courtney	January 21, 2023	January 20, 2025
David Damico	January 21, 2023	January 20, 2025
VACANT (High School Rep)	January 21, 2023	January 20, 2024

Yountville Arts Commission – Two-Year Terms of Office

Currently Meets First Monday Monthly at 5:00 p.m. in Town Council Chambers

Member	Term Starts	Term Expires
Judy Meredith	July 21, 2021	July 20, 2023
James McDonald	July 21, 2021	July 20, 2023
Cynthia Kapjian	July 21, 2021	July 20, 2023
Geoffrey Leigh	July 21, 2022 (Appointed January 1, 2022 and extended into next term)	July 20, 2024
Noel Resnick	July 19, 2022	July 20, 2024
Ronda Schaer	July 21, 2022	July 20, 2024
PJ Hudson	July 21, 2022	July 20, 2024

Yountville Community Foundation – Two-Year Terms of Office

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

Member	Term Starts	Term Expires
Pamela Zeidell	August 2, 2022	August 1, 2024
Scott Owens	August 2, 2022	August 1, 2024
Majel Arnold	August 2, 2022	August 1, 2024
Sandra Fagan	August 2, 2021	August 1, 2023
Carol Fink	August 2, 2021 (Appointed Oct 18, 2022 and extended into next term)	August 1, 2025
Cynthia Kapjian YAC Representative	August 2, 2020	August 1, 2022
Pending PRAC Representative	August 2, 2020	August 1, 2022

Pending Chamber Representative	August 2, 2021	August 1, 2023
VACANT Non-Profit Representative	August 2, 2021	April 1, 2023

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

Member	Term Starts	Term Expires
Elisabeth Bertolucci Resident Category	October 2, 2022	October 1, 2024
Sandra Fagan Resident Category	October 2, 2022	October 1, 2024
Joseph Bonner Resident Category	October 2, 2022	October 1, 2024
Maxence Compagnon Yountville Business/Lodge Category	October 2, 2021	October 1, 2023
Vacant Yountville Lodge Category	October 2, 2021	October 1, 2023

COUNTYWIDE BOARDS & COMMISSIONS – YOUNTVILLE REPRESENTATIVES

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

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

Napa Valley Transportation Agency (NVT) - Citizen Advisory Committee

Member	Term Starts	Term Expires
Scott Owens	October 2, 2021	October 1, 2023

Napa County Library Commission

Member	Term Starts	Term Expires
Myrna David	February 2, 2021	January 31, 2024

Napa County Mosquito Abatement District

Member	Term Starts	Term Expires
Christopher Ray	January 1, 2022	December 31, 2023

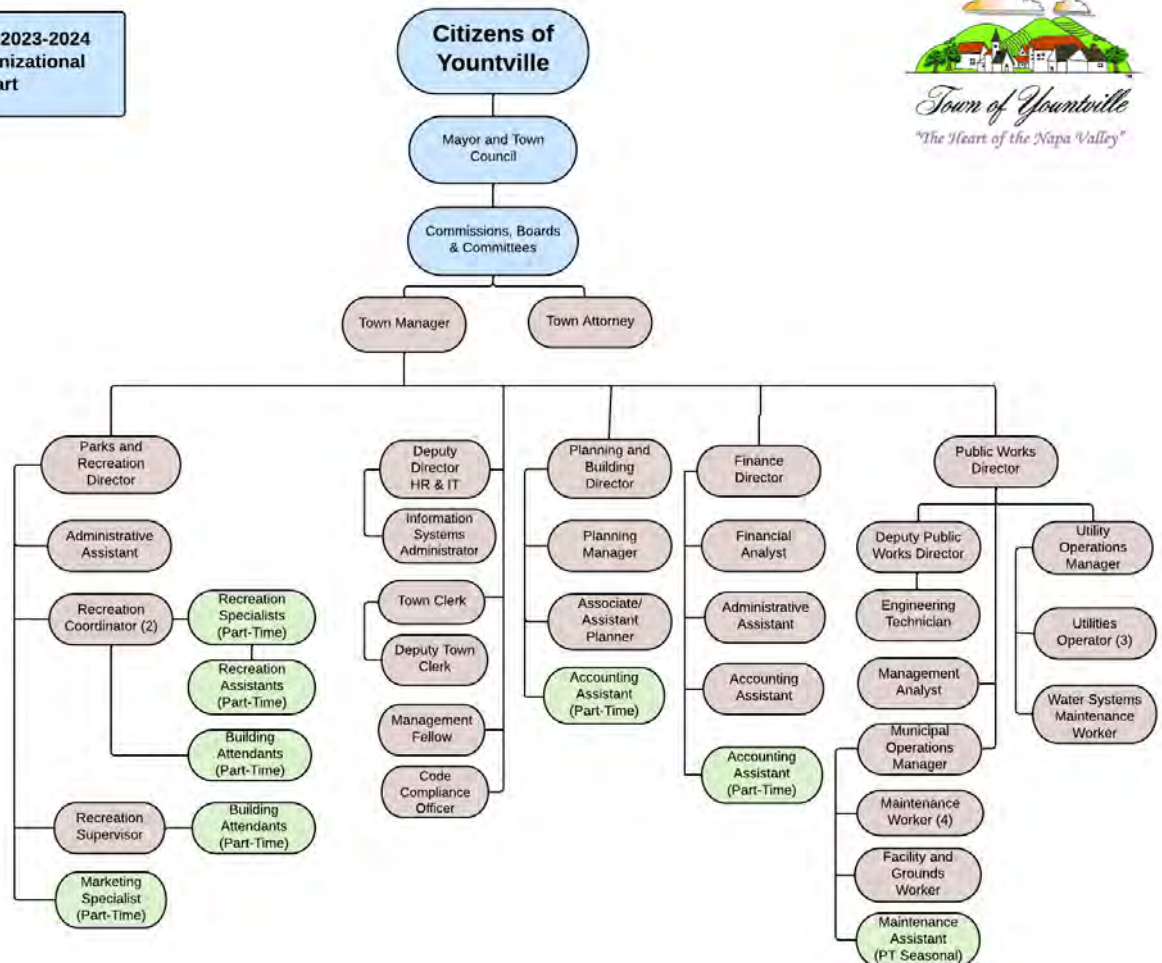
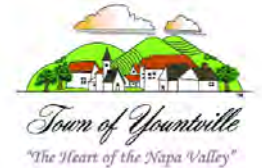


Organizational Information

Budget Summaries - Section 3

Fiscal Year 2023/2024 Organizational Chart

Fiscal Year 2023-2024
Town Organizational
Chart



Service Delivery Summary

The Town of Yountville is a small but full-service community of 2,778 residents delivering a very broad, comprehensive and high-quality range of municipal services to its residents and visitors; the Town has a permanent staffing of 34 full-time employees supplemented by seasonal and part-time staff.

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

Contracted Services with other Public Agencies:

- Law Enforcement Services provided by Napa County Sheriff Department.

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

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

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

Contracts for Services with Vendors/Firms:

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

Aggregate Department Personnel Allocations

Aggregate Personnel Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Public Works				
Engineering/Administration	2.92	2.92	3.23	3.22
Park Maintenance	2.58	2.58	2.63	2.58
Government Buildings	1.98	1.98	2.03	1.98
Street Maintenance	1.38	1.38	1.43	1.38
PUBLIC WORKS TOTAL	8.85	8.85	9.32	9.15
Waste Water Utility Enterprise				
Wastewater Treatment O&M	4.29	4.29	4.47	4.51
Wastewater Collection	1.49	1.49	1.67	1.71
WASTE WATER UTILITY ENTERPRISE TOTAL	5.77	5.77	6.13	6.22
Parks & Recreation				
Admin & Services	1.52	1.47	1.67	1.76
Leisure Programs	0.92	1.17	1.28	1.12
Community Center	0.95	0.95	0.90	0.85
Community Events & Programs	0.73	0.78	0.78	0.73
Camp	0.37	0.47	0.53	0.57
Sports Programs	0.17	0.20	0.31	0.25
After School	0.52	0.14	0.00	0.00
Yountville Arts Programs	0.10	0.10	0.16	0.10
PARKS & RECREATION TOTAL	5.28	5.28	5.61	5.38
Planning & Building	3.50	3.50	3.81	3.85
Water Utility Enterprise				
Water Utility O&M	2.24	2.24	2.54	2.51
Water Purchases	0.30	0.30	0.36	0.30
WATER UTILITY ENTERPRISE TOTAL	2.54	2.54	2.90	2.81
Town Manager's Office	2.25	2.25	2.31	2.48
Finance	1.83	1.83	1.88	1.93
Town Clerk	1.00	2.00	2.06	2.20
TOTAL	31.00	32.00	34.00	34.00

Town of Yountville Salary and Benefits Snapshot

General Salary Information:

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

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

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

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

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

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

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

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

Total Salary and Benefit Costs by Department

\$7,015,152

Collapse All		2023-24 Budget
▶ Town Manager's Office		\$ 510,310
▶ Town Clerk		395,622
▶ Finance		492,554
▶ Council & Mayor		133,258
▼ Parks & Recreation		1,192,238
Admin & Services		450,637
Camp		161,574
Community Center		153,899
Community Events & Programs		117,743
Leisure Programs		229,329
Sports Programs		49,830
Yountville Arts Programs		29,224
▶ Planning & Building		806,331
▼ Public Works		1,707,690
Engineering/Administration		708,745
Government Buildings		310,203
Park Maintenance		433,256
Street Maintenance		255,486
▼ Waste Water Utility Enterprise		1,171,352
Wastewater Collection		325,279
Wastewater Treatment O&M		846,073
▼ Water Utility Enterprise		605,797
Water Purchases		74,122
Water Utility O&M		531,675
Total		\$ 7,015,152

Salary and Benefit Costs by Department

Fiscal Year 2023/2024

\$7,015,152

Broken down by

Departments*

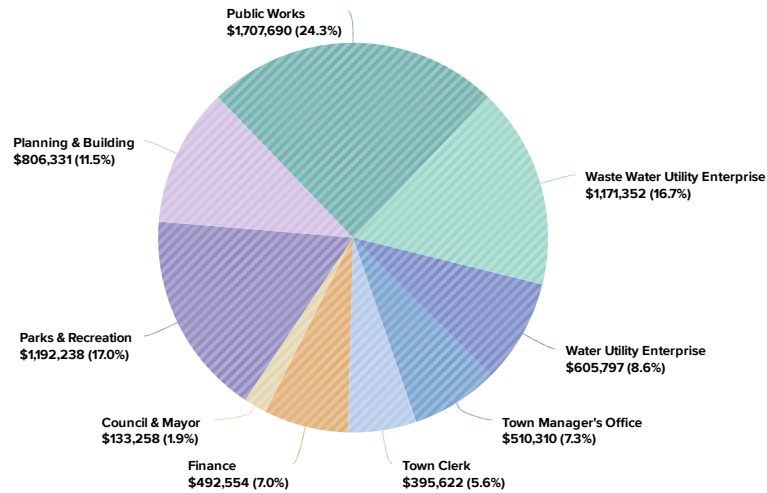
Expenses ...

Visualization



Sort By Chart of Accounts

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



Town of Yountville
Monthly Salary Schedule
Effective July 1, 2023

Classification	A	B	C	D	E
Accounting Assistant	5,043.83	5,297.23	5,560.17	5,835.08	6,126.70
Accounting Technician I	5,933.96	6,230.66	6,542.20	6,869.30	7,212.77
Accounting Technician II	6,542.20	6,869.30	7,212.77	7,573.42	7,934.05
Administrative Assistant I	4,784.25	5,023.48	5,274.63	5,538.37	5,815.29
Administrative Assistant II	5,538.37	5,815.29	6,106.07	6,411.37	6,731.92
Assistant Planner	7,062.29	7,416.66	7,787.49	8,176.85	8,585.71
Associate Planner	8,955.62	9,403.38	9,873.56	10,367.23	10,885.59
Code Compliance Officer	9,307.73	9,773.10	10,261.75	10,774.85	11,313.71
Comm. Facilities Supervisor	6,028.10	6,329.49	6,645.97	6,978.26	7,327.19
Comm. Facilities Manager	6,989.62	7,339.10	7,706.05	8,091.35	8,495.93
Engineering Technician	6,122.00	6,428.10	6,749.51	7,086.98	7,441.34
Facility & Event Specialist	4,409.13	4,629.60	4,861.07	5,104.12	5,359.33
Facility & Grounds Worker	4,409.13	4,629.60	4,861.07	5,104.12	5,359.33
Financial Analyst/Accountant I	7,657.49	8,040.36	8,442.38	8,864.52	9,307.73
Financial Analyst/Accountant II	9,307.73	9,773.10	10,261.75	10,774.85	11,313.71
Information Systems Administrator	9,307.73	9,773.10	10,261.75	10,774.85	11,313.71
Maintenance Worker I	4,899.02	5,143.97	5,401.16	5,671.23	5,954.79
Maintenance Worker II	5,954.79	6,252.54	6,565.17	6,893.42	7,238.09
Management Analyst	7,657.49	8,040.36	8,442.38	8,864.52	9,307.73
Management Analyst II	9,307.73	9,773.10	10,261.75	10,774.85	11,313.71
Management Fellow	67,273.34	Year One	74,000.66	Year Two	
PW Supervisor	7,657.49	8,040.36	8,442.38	8,864.52	9,307.73
PW Manager	9,307.73	9,773.10	10,261.75	10,774.85	11,313.71
Recreation Coordinator	5,130.31	5,386.81	5,656.13	5,938.95	6,235.88
Recreation Supervisor	6,630.91	6,962.45	7,310.58	7,676.10	8,059.91
Recreation Manager	8,247.75	8,660.14	9,093.14	9,547.79	10,025.19
Town Clerk	9,307.73	9,773.10	10,261.75	10,774.85	11,313.71
Utilities Operator in Training	4,501.82	4,726.91	4,963.26	5,211.41	5,471.97
Utilities Operator I	5,816.08	6,106.88	6,412.23	6,732.84	7,069.49
Utilities Operator II	7,240.14	7,602.14	7,982.25	8,381.37	8,800.43
Utilities Operations Supervisor	7,964.37	8,362.58	8,780.71	9,219.75	9,680.74
Utilities Operations Manager	9,680.74	10,164.78	10,673.01	11,206.67	11,767.00
Executive Management	Entry		Control Point		Top
Town Manager			21,099.56		
Finance Director	12,424.46		13,804.77		17,462.77
Parks & Recreation Director	12,424.46		13,804.77		17,462.77
Planning and Building Director	12,424.46		13,804.77		17,462.77
Public Works Director	13,504.27		15,004.63		18,981.10
Deputy Public Works Director	11,673.56	12,257.23	12,870.10	13,513.56	14,189.28
Deputy Director HR & IT	11,673.56	12,257.23	12,870.10	13,513.56	14,189.28

Part Time Classifications, Hourly Wage Rates

Effective February 7, 2023

Part Time Classifications, Hourly Rates Effective 2.7.23

Position	A	B	C	D	E
Recreation Specialist	20.00	21.00	22.05	23.15	24.31
Recreation Assistant I	15.50	16.28	17.09	17.94	18.84
Recreation Assistant II	19.12	20.08	21.08	22.13	23.24
Records Coordinator	25.83	27.12	28.48	29.90	31.40
Marketing Specialist	25.51	26.79	28.12	29.53	31.01
Building Attendant	18.00	18.90	19.85	20.84	21.88
PW Maintenance Assistant	19.12	20.08	21.08	22.13	23.24
Intern I	16.00	16.80	17.64	18.52	19.45
Intern II	20.00	21.00	22.05	23.15	24.31

Town of Yountville Part Time Salaries by Department * Fiscal Year 2023/2024				
	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ESTIMATED	2023/2024 BUDGET
Town Manager's Office	-	-	-	-
Finance	12,409	3,822	25,130	24,476
Town Clerk	6,265	-	-	-
Planning & Building	-	8,158	15,080	14,685
Public Works Admin. & Engineering	-	-	-	-
Public Works Streets Maintenance	-	-	-	-
Public Works Parks Maintenance	14,565	36,183	37,709	44,621
Public Works Government Buildings	-	-	-	-
Parks & Recreation - Admin. & Services	3,475	4,233	12,000	6,000
Parks & Rec - Day Camp Programs	54,349	60,441	82,000	86,000
Parks & Rec - Community Center	3,585	10,465	19,050	18,000
Parks & Rec - After School Programs	5,915	1,596	-	-
Parks & Rec - Leisure Programs	5,808	20,987	23,150	28,550
Parks & Rec - Sports Programs	436	11,835	12,000	14,500
Parks & Rec - Community Events	2,567	2,935	12,000	14,500
Parks & Rec - Yountville Arts Program	1,595	2,039	18,000	18,000
Water Utility Operations & Distribution	10,633	11,211	5,030	4,895
Wastewater Utility Collections System	6,646	7,517	2,500	2,448
Wastewater Treatment Operations	6,646	7,517	2,500	2,448
Total Part Time Salaries	134,894	188,939	266,149	279,123
*Includes seasonal and regular part time salaries				

Budget Adoption Resolution

Town of Yountville Resolution Number 23-XXXX

Adopting and Approving the 2023/2024 Annual Budget, Appropriations (Gann) Limit for Fiscal Year 2023/2024, Salary Ranges, and Reaffirming and Revising Existing Fiscal Policies (General Finance Policy, Town Investment Policy, Use of Long-Term Debt Policy, OPEB Trust Investment Policy, Fund Balance Policy, Utility Enterprise Rate Policy, Use of Drought Water Reserve Policy, Use of Water and Wastewater Utility Enterprise Capital Projects Restricted Fund Policy)

Recitals

- A. Whereas government accounting standards, fiscal responsibility and accountability require that the Town adopt an operating budget for revenues and expenditures prior to the start of each new fiscal year, and review and update fiscal policies as appropriate, the Town Council has received information from staff and reviewed and considered the proposed budget in a series of meetings.
- B. Whereas the Town Council reviewed detailed reports, heard presentations from staff, posed questions, deliberated, and provided comments and direction to staff related to the preliminary budget assumptions during the regular Council meeting on February 7, 2023, received a comprehensive General Fund budget overview and reviewed in detail, by fund and department, the proposed budget submitted by the Town Manager at three publicly noticed Budget Workshops held May 4th, May 18th, and May 25th, 2023.
- C. Whereas during each of the Budget Workshops Town Council received information and analysis regarding estimates, projections, priorities, policies, and both positive trends and concerns related to the budget proposal for the 2023/2024 Fiscal Year.
- D. Whereas the Town, in conjunction with the adoption of the annual budget, in compliance with Article 13B of the Constitution of the State of California, and Section 7910 of the Government Code, shall set its appropriation (Gann) limit for each fiscal year by adjusting the prior year adopted limit by changes to inflation factors and by changes in population, except as otherwise provided for in said Article 13B and implementing State statutes. In 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 budget for Fiscal Year 2023/2024 for the Town of Yountville, including the Town's fiscal policies which are listed in this resolution and included and referenced as a part of the proposed budget document. All future fiscal and budget related policies that may be adopted by the Council will be included or referenced in future budget documents.
- 2. The Town hereby established and approves the Fiscal Year 2023/2024 Appropriations Limit as follows:
 - (a) The annual adjustment factors used to calculate the Fiscal Year 2023/2024 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 4.07% and January 2023 estimated change in Town of Yountville population of -0.86%.

(b) The Fiscal Year 2023/2024 Appropriations Limit shall be \$13,369,801 including the voter approved override and allowed annual increase of \$4,992,000.

(c) The Fiscal Year 2023/2024 appropriations subject to the Appropriations Limit is \$7,849,635.

(d) The Town is **under** the Current Year Appropriations Limit by 41.29%.

3. The Town's policy shall be to first expend current year proceeds of tax and any restricted or grant funds and then any non-tax proceeds to satisfy approved appropriations.
4. The Town Manager may authorize a transfer of appropriations within a fund except those transfers:
 - (a) That would result in an increase in the number of permanent full-time personnel. (b) That would increase overall appropriations.
 - (b) That would decrease appropriations for capital outlay.
5. The Town Council has the overriding authority to control the revenues and appropriation of funds and therefore may modify this policy at any time. Total appropriations in any fund may not be increased except by the Town Council.
6. All changes in appropriations shall be tracked by budget adjustment number and authorized by Council Resolution.

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

PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 6th day of June 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Margie Mohler, Mayor

ATTEST:

Eddy Gomez
Town Clerk

Town of Yountville Financial Policies

Revenue

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

Budgeting and Expenditures

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

Capital Improvements

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

Town of Yountville Investment Policy

1. Policy

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

2. Scope

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

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

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

3. Prudence

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

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

4. Objective

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

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

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

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

5. Delegation of Authority

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

6. Ethics and Conflicts of Interest

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

7. Authorized Financial Dealers and Institutions

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

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

8. Authorized Investments and Limitations on Investments

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

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

9. Ineligible Investments

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

10. Safekeeping and Custody

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

11. Percentage Limitations

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

12. Reporting Requirements

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

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

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

Town of Yountville Use of Long-Term Debt Policy

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

General Practices

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

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

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

- The Town will monitor compliance with bond covenants and adhere to federal arbitrage and disclosure regulations.
- The Town shall continually review outstanding obligations for opportunities to achieve debt service savings through refunding and shall pursue refinancing when economically feasible and advantageous.

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

Fiscal Year	Assessed Valuation	Ratio Applied as % of Assessed Value	Legal Debt Limit Margin	Total Debt Subject to Limit	Debt Subject to Limit as % of Debt Limit
2013	\$ 546,477,582	3.75%	\$ 20,492,909	\$ 14,494,739	70.73%
2014	\$ 566,095,263	3.75%	\$ 21,228,572	\$ 14,019,046	66.04%
2015	\$ 610,851,007	3.75%	\$ 22,906,913	\$ 13,532,878	59.08%
2016	\$ 640,795,068	3.75%	\$ 24,029,815	\$ 13,031,232	54.23%
2017	\$ 715,618,300	3.75%	\$ 26,835,686	\$ 12,519,073	46.65%
2018	\$ 863,668,130	3.75%	\$ 32,387,555	\$ 11,401,396	35.20%
2019	\$ 974,263,880	3.75%	\$ 36,534,896	\$ 10,853,183	29.71%
2020	\$ 1,038,985,513	3.75%	\$ 38,961,957	\$ 10,284,971	26.40%
2021	\$ 1,071,584,115	3.75%	\$ 40,184,404	\$ 9,746,095	24.25%
2022	\$ 1,084,341,227	3.75%	\$ 40,662,796	\$ 9,125,181	22.44%
2023	\$ 1,276,886,598	3.75%	\$ 47,883,247	\$ 8,491,000	17.73%

Legal Debt Limit Margin Calculation for 2022-23:

Assessed value	\$ 1,276,886,598
Debt limit is 3.75% of assessed value	\$ 47,883,247
Less: Debt applicable to limitation	\$ 8,491,000
Legal debt margin	\$ 39,392,247

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

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

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

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

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

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

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

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

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

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

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

Overview

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

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

Diversification

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

Fixed Income

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

Equity

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

- The international equity investments of the Plan shall constitute no more than 15% and as little as 0% of the total Plan assets.
- The real estate investments of the Plan shall constitute no more than 10% and as little as 0% of the total Plan assets.

Permitted Asset Classes and Security Types

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

Asset Classes

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

Security Types

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

Prohibited Assets

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

Rebalancing Procedures

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

Duties and Responsibilities of Portfolio Manager

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

Your portfolio manager shall be responsible for:

- Designing, recommending and implementing an appropriate asset allocation consistent with the investment objectives, time horizon, risk profile, guidelines and constraints outlined in this statement.
- Advising the committee about the selection of and the allocation of asset categories.
- Identifying specific assets and investment managers within each asset category.
- Monitoring the performance of all selected assets.<https://controlpanel.opengov.com/stories/townofyountvilleca/story/622a471a8227bd15b6d2a076/preview>
- Recommending changes to any of the above.
- Periodically reviewing the suitability of the investments, being available to meet with the committee at least once each year, and being available at such other times within reason at your request.
- Preparing and presenting appropriate reports.
- Informing the committee if changes occur in personnel that are responsible for portfolio management or research.

You shall be responsible for:

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

Communication

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

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

Disclosures

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

Town of Yountville Fund Balance Policy

Background

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

Purpose

The Town of Yountville's fund balance policy defines the five fund balance categories established by GASB and how the Town will report each of the categories. The policy is establishing the Town's formal commitment of a specific amount of the Town's fund balance to be set aside specifically for emergency contingencies defined as a state or federal emergency or declaration of a local emergency as defined in the Yountville Municipal Code Section 2.52.020. This amount and/or commitment may be changed with the adoption of a new fund balance policy resolution approved by the Town Council. This policy also provides definitions of other categories of fund balance for financial reporting and budgeting purposes. The policy authorizes and directs the Finance Director to prepare financial statements which accurately categorize fund balance per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Definitions & Provisions

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure accurate reporting of available resources and that there will be adequate financial resources to protect the Town against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

Fund balance is essentially the difference between the assets and liabilities reported in each governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the Town is bound to honor constraints on the specific purposes for which amounts can be spent.

- Non-spendable Fund Balance (inherently non-spendable)
- Restricted Fund Balance (externally enforceable limitations on use)
- Committed Fund Balance (self-imposed limitations on use)
- Assigned Fund Balance (limitation resulting from intended use)
- Unassigned Fund Balance (residual net resources)

Non-spendable fund balance is not specifically addressed in this policy due to the nature of the restriction. An example of non-spendable fund balance is a reserve for prepaid expense.

Restricted Fund Balance

PEG Fees

The Public Educational and Government Access Fund (PEG) has a restricted fund balance for PEG Fees, derived from a 1% charge that the Town's cable franchise operator collects and remits to the Town. PEG Fees can only be used to cover capital expenses for public access television, and are prohibited from being used for operating expenses.

Committed Fund Balance

Emergency Reserve Fund

The Town's General Fund balance committed for emergency reserves is established at a minimum of 20% of General Fund operating expenditures. The calculation and review of the 20% minimum will be part of the proposed budget each fiscal year. Use of the General Fund Emergency Reserve would be appropriate if the Town declared a state or federal emergency or declaration of a local emergency as defined in the Yountville Municipal Code Section 2.52.020:

2.52.020 Emergency defined:

As used in this chapter, "emergency" means the actual or threatened existence of conditions of disaster or of extreme peril to the safety of persons and property within the Town caused by such conditions as air pollution, fire, flood, storm, epidemic, riot or earthquake, or other conditions, including conditions resulting from a labor controversy, which conditions are or are likely to be beyond the control of the services, personnel, equipment and facilities of the Town, requiring the combined forces of other political subdivisions to combat. (Ord. 225, 1991; Ord. 294-99)

OPEB Reserve Fund

The Town Council has made a commitment to funding OPEB (other post-employment benefits) and has established an IRC Section 115 Irrevocable Trust Fund to deposit these funds. There may, however, be a time when the Town is holding funds pending transfer to the OPEB Trust and those funds would be reported as the Town's OPEB Reserve.

PERS Unfunded Actuarially Accrued Liability (UAAL) Fund

The Town Council has made a commitment to funding PERS UAAL and has established a Pension Rate Stabilization Plan IRC Section 115 Irrevocable Trust Fund to deposit these funds. There may, however, be a time when the Town is holding funds pending transfer to the PERS UAAL Trust and those funds would be reported as the Town's PERS UAAL Reserve.

Liability Insurance Reserve

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

Assigned Fund Balance

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

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

Arts Program Reserve

The Yountville Arts Commission has been successful in raising funds to support the Town's Art Program activities. The Arts Program was previously accounted for in the General Fund, but has been moved to the Town of Yountville Community Foundation as of fiscal Year 2018-19.

Capital Projects Reserve

The Town Council may assign a specific amount or percentage of unassigned fund balance at the end of the fiscal year to be transferred or reserved for transfer to the Town's Capital Projects Fund.

Budget Contingency Reserve

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

Leave Buy Out Reserve

The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs related to covering costs of employees retiring and or separating from the Town to cover funding the cost of accrued leave (management and vacation leaves). The assigned amount for Fiscal Year 2023/24 is \$160,000.

Legal Contingency Reserve

The Town Council may assign a specific amount to be reserved for future appropriations to fund unanticipated legal and litigation costs. As of July 1, 2020, this amount has been established at \$200,000.

Unanticipated Tourism Revenue Deficit Reserve Fund (*previously titled Revenue Stabilization Reserve Fund. Re-titled upon adoption of Fiscal Year 2023/2024 Budget per external auditor recommendation to better comply with Governmental Accounting Standards Board (GASB) definitions of reserve funds.*)

Funds set aside to ensure the Town could respond to an unexpected drop in tourism based revenue, especially Transient Occupancy Tax (TOT). Unanticipated Tourism Revenue Deficit Reserve funding is established at a minimum of 25% of TOT revenue budget.

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

Unassigned Fund Balance

Fund balance that has no current assignment or commitment.

Town of Yountville Water & Wastewater Utility Enterprise Fund Rate Philosophy

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

Historical Background

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

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

Purpose

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

General Policy Practices

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

Town of Yountville Use of Drought Water Reserve Bank Policy

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

Background

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

General Practices

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

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

- The Town may use its Drought Water Reserve Bank for the purchase of additional water supply under the following circumstances:
 - The Town Council has declared a local Water Emergency after evaluating local water supply with needs in accordance with the Town Code, Chapter 13.24, Water Shortage Emergencies, Sections 13.24.020 through 13.24.050, or as may be amended in the future.

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

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

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

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

Historical Background

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

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

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

Purpose

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

General Practices

- Enterprise Funds will be established for Town-operated utility services such as the water and wastewater operations.
- Enterprise Capital Fund expenditures will be established at a level sufficient to properly maintain infrastructure and provide for necessary capital improvements.
- The Town Council will review and adopt utility rates as needed to appropriately cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves as established by Town Council policy, and provide for an adequate level of working capital.

- As a part of its periodic five (5) year phased utility rate review process, the Town Council may allocate and transfer funds from the General Fund Water and Wastewater Utility Enterprise Capital Projects Restricted Fund for the purposes of paying off debt or to pay for planned enterprise fund capital projects identified in the next five (5) year of planned capital projects thereby reducing impact to ratepayers.
- Enterprise Fund services will establish and maintain reserves for general contingency and capital purposes consistent with those maintained for general governmental services.
- Revenue bonds shall be issued only when projected operating revenues and reserves are insufficient for the timely completion of enterprise capital projects.
- General Fund revenues are not to be used for annual operating expenses for the Water and Wastewater Utility Enterprise Funds.

Funding and Replenishment

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

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



Town of Yountville Appropriations (GANN) Limit Calculation

Appropriations Limit Calculation Summary Fiscal Year 2023-2024 Adopted Budget

Prior Year Revised Appropriation Limit [4] \$ 8,119,991

Allowed Compounded Percentage Increase from Prior Year [1]

Statewide Per Capita Personal Income	4.070%
Town Population Growth From State Dept of Finance	-0.860%
Compounded Percentage as an Adjustment Factor	3.175%

Growth Factor Adjustment Amount to Appropriation Limit	257,810
Current Year Appropriation Limit From Growth Factors	8,377,801
Annual Other Adjustments to Limit [1]	4,992,000
Current Year Appropriations Limit	13,369,801

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

Proceeds of Taxes From Adopted Budget [3]	11,928,280
Less Allowable Exclusion of Certain Appropriations [3]	(4,078,646)

Current Year Appropriations Subject to Appropriation Limit 7,849,635

Current Year Appropriations Under the Appropriation Limit \$ (5,520,166)
Percentage Under the Limit -41.29%

(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors			
Other Adjustments to Limit			
Voter Approved override	4,992,000		
	-		
Total Additional Adjustments to Limit	4,992,000		
(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIIIb Appropriations Limit Uniform Guidelines. See Worksheets for details.			
(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.			
Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund	1,540,000	11,928,280	13,468,280
Special Revenue Funds	14,509,871	-	14,509,871
Total Proceeds and Non Proceeds of Taxes	16,049,871	11,928,280	27,978,151
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	369,926		
Qualified Capital Outlay Over \$100,000 and 10+ year life	3,708,720		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	4,078,646		
(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 for a period not to exceed four years. The Town currently has an override, approved by voters November 2018, increasing the override by \$3,000,000 to \$4,500,000 in FY 2019/2020 with annual increases which is in effect through June 30, 2024. The annual increase is based on the percentage growth in TOT revenues. In fiscal year 2019/2020, due to the COVID 19 impact, TOT revenues decreased. The override remained at \$4,500,000 for fiscal years 2020/2021 and 2021/2022. In Fiscal Year 2022/2023 the override increased to \$4,815,000 based on the percentage growth in TOT revenue. In Fiscal Year 2023/2024 the override increased to \$4,992,000 based on the percentage growth in TOT revenue.

To view the details of the Town's Gann Limit calculation, please visit the Appropriation Limit page on the Town website at <https://townofyountville.com/181/Appropriation-Limit>.



General Fund Overview

Revenues, Expenditures, Transfers and Fund Balance Allocations

General Fund Summary Fiscal Year 2023/2024

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 4,829,281	\$ 5,823,597	\$ 6,564,159	\$ 10,332,980	\$ 6,130,543
REVENUE					
Property Tax	2,065,037	2,113,894	2,142,000	2,430,486	2,431,280
Sales Tax	1,141,775	1,717,674	1,640,000	1,640,000	1,695,000
Other Taxes	153,222	324,056	158,000	158,000	164,000
Transient Occupancy Tax	4,821,407	9,804,456	7,500,000	7,775,000	7,775,000
Licenses & Permits	133,505	195,623	190,750	196,434	160,350
Fines & Forfeitures	63,856	29,627	8,000	57,186	4,000
Investment Earnings	(35,586)	(150,171)	20,000	59,531	45,000
Rents & Concessions	274,679	322,712	337,000	337,718	350,197
Intergovernmental	567,438	533,135	150,000	254,564	205,000
Parks & Recreation Fees	128,704	242,260	202,500	204,704	322,550
Charges for Services	174,012	86,518	195,500	195,500	199,500
Miscellaneous Revenue	241,223	211,581	92,100	133,919	103,445
Total Revenue	\$ 9,729,270	\$ 15,431,365	\$ 12,635,850	\$ 13,443,042	\$ 13,455,322
EXPENDITURES					
General Government	2,005,671	2,126,115	2,995,626	3,079,902	3,299,573
Planning & Building	861,890	928,000	1,174,352	1,175,751	1,210,163
Public Safety	1,592,968	1,652,378	1,991,895	1,947,895	2,419,620
Public Works	2,014,355	1,984,081	2,515,931	2,526,011	2,684,477
Parks & Recreation	1,287,664	1,397,454	1,744,603	1,787,610	1,859,510
Total Expenditures	\$ 7,762,548	\$ 8,088,028	\$ 10,422,407	\$ 10,517,169	\$ 11,473,343
Revenue Less Expenditures before Transfers	\$ 1,966,723	\$ 7,343,338	\$ 2,213,443	\$ 2,925,873	\$ 1,981,979
INTERFUND TRANSFERS - IN/(OUT)					
Retiree Health Insurance (OPEB) (02)	-	(225,000)	-	(100,000)	-
Pers UAAL Reserve (03)	-	(325,000)	-	(750,000)	-
Emergency Reserve Fund (04)	-	(350,000)	-	(400,000)	-
Revenue Stabilization Fund (05)	-	(250,000)	-	(500,000)	-
Utility Enterprise Capital Projects Fund (06)	-	-	-	(1,650,000)	-
Water Utility Capital Improvement Fund (60)	-	-	-	(888,668)	-
Facilities Repair and Replacement Fund (81)	-	(200,000)	(350,000)	(350,000)	(350,000)
Fleet Tools and Equipment Fund (82)	-	-	(200,000)	(200,000)	(200,000)
Tourist Business Improvement District (22)	8,036	16,341	12,500	12,958	12,958
Housing Opportunity Fund (70)	(15,000)	(63,000)	(71,600)	(71,600)	(73,700)
Town of Yountville Community Foundation	(30,511)	(33,335)	-	-	-
Capital Projects (50)	(100,000)	(500,000)	(750,000)	(1,100,000)	(550,000)
Debt Service - 2017 Lease Revenue Bonds (54)	(539,369)	(540,000)	(550,000)	(550,000)	(545,000)
Debt Service - 2020 Lease Revenue Bonds (55)	(289,397)	(357,335)	(273,000)	(573,000)	(20,000)
Water Fund - Low Income Utility Subsidy (61)	(1,350)	(5,375)	(1,500)	(4,000)	(6,000)
Wastewater Fund - Low Income Utility Subsidy (62)	(1,350)	(1,250)	(1,500)	(4,000)	(6,000)
Total Transfers	\$ (968,941)	\$ (2,833,954)	\$ (2,185,100)	\$ (7,128,310)	\$ (1,737,742)
Excess (Deficiency) After Transfers	\$ 997,782	\$ 4,509,384	\$ 28,343	\$ (4,202,437)	\$ 244,237
■ ENDING FUND BALANCE	\$ 5,827,063	\$ 10,332,980	\$ 6,592,502	\$ 6,130,543	\$ 6,374,780

FUND BALANCE ALLOCATIONS

Nonspendable for Leases (GASB 87)	-	23,372	-	23,372	23,372
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	415,345	272,595	521,120	486,120	573,667
Assigned for Legal Contingencies	200,000	200,000	200,000	200,000	250,000
Assigned for Leave Buy Out	163,567	250,000	250,000	248,591	160,000
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	250,000	200,000	200,000	100,500	200,000
Assigned for Affordable Housing Opportunities	2,866,075	2,866,075	2,866,075	3,616,075	3,616,075
Unassigned Fund Balance	1,862,077	6,450,938	2,485,307	1,385,886	1,481,665
Total Fund Balance	\$ 5,827,063	\$ 10,332,980	\$ 6,592,502	\$ 6,130,543	\$ 6,374,780

COMBINED FUND BALANCES

01 - General Fund Balance	5,827,063	10,332,980	6,592,502	6,130,543	6,374,780
02 - OPEB - Other Post Employment Benefits Fund	146,800	(14,875)	3,225	(59)	441
03 - PERS Unfunded Accrued Liability Reserve Fund	75,220	75,523	1,044	77,023	11,713
04 - Emergency Reserve Fund	2,045,749	2,402,761	2,404,749	2,837,761	2,857,761
05 - Unanticipated Tourism Revenue Deficit Reserve Fund	2,045,749	2,302,569	2,304,749	2,845,569	2,865,569
06 - Utility Enterprise Capital Projects Reserve Fund	-	-	-	1,670,000	1,680,000
Fund Balance Per Financial Statements (Combined)	\$ 10,140,581	\$ 15,098,958	\$ 11,306,269	\$ 11,890,837	\$ 12,110,264

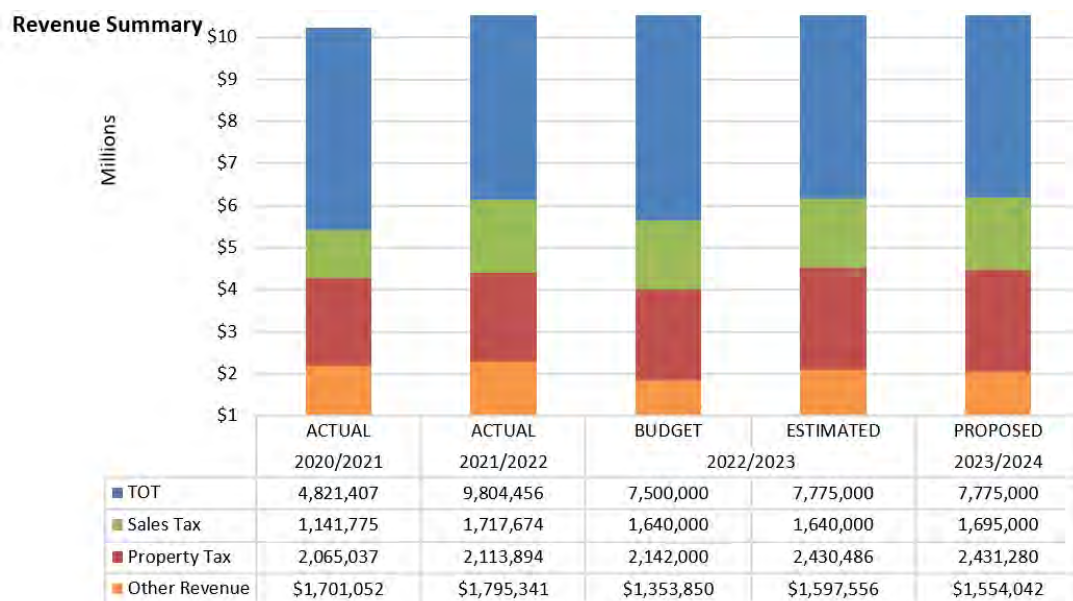


General Fund Revenue

General Revenue Fund Detail

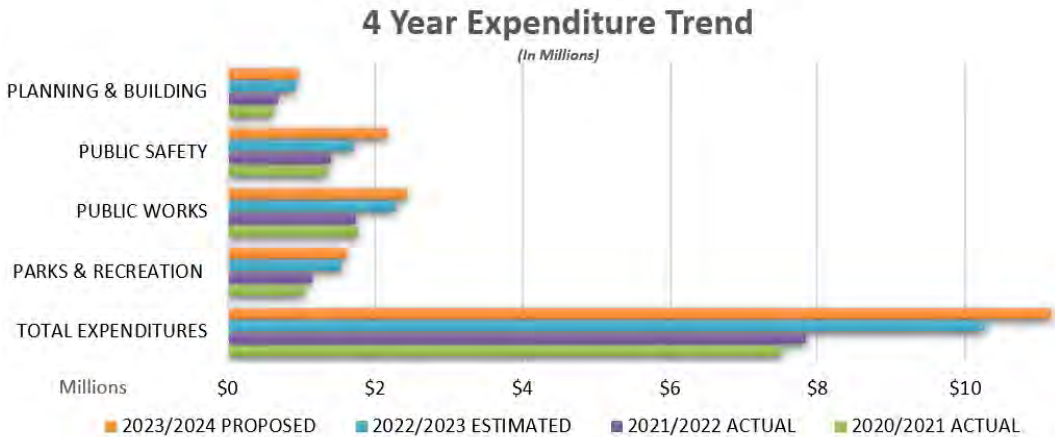
	2020/2021 Actual	2021/2022 Actual	2022/2023 Estimated	2022/2023 Budget	2023/2024 Proposed
Transient Occupancy Tax					
Transient Occupancy Tax	\$4,821,407	\$9,804,456	\$7,500,000	\$15,550,000	\$7,775,000
TRANSIENT OCCUPANCY TAX TOTAL	\$4,821,407	\$9,804,456	\$7,500,000	\$15,550,000	\$7,775,000
Property Taxes					
Property Tax Secured	\$1,277,347	\$1,315,566	\$1,328,500	\$2,987,756	\$1,494,000
Property Tax In Lieu(VLF Swap)	\$760,948	\$770,000	\$785,000	\$1,817,616	\$909,000
Property Tax Unsecured	\$37,052	\$39,288	\$39,000	\$78,000	\$39,780
Property Tax Collection Fee	-\$10,310	-\$10,960	-\$10,500	-\$22,400	-\$11,500
PROPERTY TAXES TOTAL	\$2,065,037	\$2,113,894	\$2,142,000	\$4,860,972	\$2,431,280
Sales Taxes					
Sales Tax	\$1,115,984	\$1,691,572	\$1,620,000	\$3,240,000	\$1,675,000
Sales Tax Public Safety	\$25,791	\$26,102	\$20,000	\$40,000	\$20,000
SALES TAXES TOTAL	\$1,141,775	\$1,717,674	\$1,640,000	\$3,280,000	\$1,695,000
Intergovernmental Revenue					
State Cops Program	\$156,727	\$163,372	\$144,000	\$326,000	\$159,000
Other Federal Revenue	\$354,765	\$362,690	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$170,000	\$40,000
State CARES CV-19 Relief	\$50,000	\$0	\$0	\$0	\$0
State Hoptr	\$3,795	\$3,685	\$3,500	\$7,000	\$3,500
St Motor Vehicle In Lieu	\$2,151	\$3,388	\$2,500	\$6,128	\$2,500
INTERGOVERNMENTAL REVENUE TOTAL	\$567,438	\$533,135	\$150,000	\$509,128	\$205,000
Rents & Concessions					
Rental Government Buildings	\$246,979	\$203,287	\$251,000	\$502,000	\$253,197
Community Hall Rental	\$7,233	\$47,356	\$35,000	\$70,000	\$39,000
Other Facility Rental Charges	\$4,923	\$33,012	\$24,000	\$48,000	\$27,000
Park Rentals	\$6,426	\$19,273	\$14,000	\$28,000	\$15,000
Community Center Rental	\$8,256	\$19,313	\$12,000	\$24,000	\$15,000
Elec. Veh. Charging Station	\$862	\$1,510	\$1,000	\$3,436	\$1,000
RENTS & CONCESSIONS TOTAL	\$274,679	\$323,752	\$337,000	\$675,436	\$350,197
Parks & Recreation Fees					
Camp Program Fees	\$83,083	\$158,367	\$125,000	\$250,000	\$215,000
Class Fees	\$20,678	\$58,903	\$53,000	\$106,000	\$62,000
Excursion Fees	\$10	\$10,685	\$15,000	\$30,000	\$30,000
Sports Program Fees	\$15	\$7,513	\$7,500	\$19,408	\$11,500
Events Fees	\$7,511	\$6,632	\$2,000	\$4,000	\$4,050
Afterschool Program	\$17,407	\$160	\$0	\$0	\$0
PARKS & RECREATION FEES TOTAL	\$128,704	\$242,260	\$202,500	\$409,408	\$322,550
Other Taxes					
Franchise Tax	\$115,593	\$143,467	\$133,000	\$266,000	\$139,000
Real Property Transfer Tax	\$37,629	\$180,589	\$25,000	\$50,000	\$25,000
OTHER TAXES TOTAL	\$153,222	\$324,057	\$158,000	\$316,000	\$164,000
Licenses & Permits					
Building Permits	\$55,618	\$84,588	\$95,000	\$190,000	\$85,000
Plan Checks	\$23,754	\$53,293	\$55,000	\$110,000	\$28,000
Business License	\$23,429	\$22,918	\$19,000	\$38,000	\$22,000
Encroachment Permit	\$17,010	\$16,052	\$10,000	\$31,368	\$15,000
Tech Upgrade Fee	\$5,561	\$5,344	\$5,000	\$10,000	\$5,000
Tree Removal In Lieu Fee	\$6,253	\$6,857	\$2,000	\$4,000	\$2,000
Special Event Permit*	\$640	\$4,981	\$2,500	\$5,000	\$1,500
Tree Removal Permit	\$774	\$1,430	\$1,500	\$3,000	\$1,500
Digitization Fee	\$56	\$0	\$500	\$1,000	\$100
Minor Home Occ Permit	\$160	\$159	\$150	\$300	\$150
Cannabis Delivery Permit	\$250	\$0	\$100	\$200	\$100
LICENSES & PERMITS TOTAL	\$133,505	\$195,622	\$190,750	\$392,868	\$160,350
Charges for Service					
Planning Service Charge	\$78,380	\$19,036	\$75,000	\$150,000	\$75,000

	2020/2021 Actual	2021/2022 Actual	2022/2023 Estimated	2022/2023 Budget	2023/2024 Proposed
Parking Mgmt- Vehicle Reg. Fee	\$5,836	\$37,320	\$50,000	\$100,000	\$50,000
Conditional Use Permit Fee	\$52,559	\$0	\$27,000	\$54,000	\$30,000
Rental Program Registration	\$18,519	\$17,860	\$20,000	\$40,000	\$20,000
Way Finding Signage Fees	\$12,136	\$6,580	\$12,500	\$25,000	\$12,500
Parking Mgmt- Off Site Parking	\$3,458	\$5,287	\$10,000	\$20,000	\$10,000
Engineering Service Charges	\$1,741	\$435	\$1,000	\$2,000	\$1,000
Storefront Display Monitoring	\$1,383	\$0	\$0	\$0	\$1,000
CHARGES FOR SERVICE TOTAL	\$174,012	\$86,518	\$195,500	\$391,000	\$199,500
Miscellaneous					
Art Donations/Comm	\$33,913	\$63,400	\$58,500	\$117,000	\$61,500
Refunds & Reimbursements	\$69,432	\$48,634	\$24,000	\$107,172	\$29,645
Art Sales	\$111,961	\$75,027	\$0	\$19,776	\$0
Donations & Contributions	\$430	\$6,921	\$8,500	\$17,000	\$11,200
Miscellaneous Revenue	\$22,431	\$16,059	\$1,000	\$2,000	\$1,100
Sales Of Property & Equipment	\$2,949	\$1,290	\$0	\$4,690	\$0
Unclaimed Funds Revenue	\$108	\$250	\$100	\$200	\$0
Lease Revenue	\$0	-\$1,039	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$241,223	\$210,543	\$92,100	\$267,838	\$103,445
Fines & Forfeitures					
Administrative Fines - Penalties	\$63,432	\$29,079	\$7,500	\$113,372	\$3,500
Vehicle Code Fines	\$423	\$548	\$500	\$1,000	\$500
FINES & FORFEITURES TOTAL	\$63,856	\$29,627	\$8,000	\$114,372	\$4,000
Investment Earnings					
Interest Income	\$21,488	\$25,033	\$20,000	\$119,062	\$45,000
Interest Income - Leases	\$0	\$27,876	\$0	\$0	\$0
Investment Market Adjustment	-\$57,074	-\$203,080	\$0	\$0	\$0
INVESTMENT EARNINGS TOTAL	-\$35,586	-\$150,171	\$20,000	\$119,062	\$45,000
TOTAL	\$9,729,271	\$15,431,367	\$12,635,850	\$26,886,084	\$13,455,322



General Fund Expenditures

	2020/2021 Actual	2021/2022 Actual	2022/2023 Estimated	2022/2023 Budget	2023/2024 Proposed
Community Promotion	\$345,519	\$330,469	\$411,143	\$803,586	\$473,775
Town Manager's Office	\$449,852	\$443,080	\$580,534	\$1,223,662	\$632,326
Town Clerk	\$345,017	\$393,824	\$597,746	\$1,205,493	\$607,923
Town Attorney	\$126,314	\$173,429	\$196,000	\$452,000	\$226,000
Risk Management	\$53,456	\$21,780	\$78,350	\$146,700	\$71,150
Non-Departmental	\$81,411	\$158,335	\$232,200	\$458,400	\$253,700
Finance	\$512,451	\$509,887	\$753,598	\$1,509,424	\$807,840
Council & Mayor	\$91,654	\$95,311	\$146,055	\$360,540	\$226,858
Parks & Recreation					
Admin & Services	\$403,836	\$411,499	\$529,031	\$1,096,856	\$555,975
After School	\$70,660	\$21,168	\$0	\$0	\$0
Camp	\$111,892	\$131,035	\$177,052	\$404,232	\$215,453
Community Center	\$251,018	\$288,008	\$328,900	\$655,375	\$361,101
Community Events & Programs	\$104,419	\$134,561	\$199,231	\$397,728	\$206,964
Leisure Programs	\$182,297	\$256,216	\$337,636	\$673,506	\$345,546
Sports Programs	\$29,400	\$44,623	\$68,871	\$137,298	\$59,901
Yountville Arts Programs	\$134,142	\$110,344	\$103,882	\$210,224	\$114,574
PARKS & RECREATION TOTAL	\$1,287,664	\$1,397,455	\$1,744,603	\$3,575,219	\$1,859,513
Planning & Building	\$861,890	\$928,000	\$1,174,352	\$2,351,502	\$1,210,163
Public Safety					
Fire & Emergency Services	\$425,605	\$457,579	\$759,022	\$1,430,044	\$1,148,000
Law Enforcement	\$1,167,363	\$1,194,799	\$1,232,873	\$2,465,746	\$1,271,620
PUBLIC SAFETY TOTAL	\$1,592,968	\$1,652,378	\$1,991,895	\$3,895,790	\$2,419,620
Public Works					
Engineering/Administration	\$680,195	\$609,338	\$845,614	\$1,659,835	\$887,084
Government Buildings	\$472,907	\$469,514	\$559,251	\$1,176,386	\$607,829
Park Maintenance	\$536,436	\$558,387	\$678,472	\$1,352,988	\$730,015
Street Maintenance	\$324,817	\$346,842	\$432,595	\$862,814	\$459,551
PUBLIC WORKS TOTAL	\$2,014,355	\$1,984,081	\$2,515,931	\$5,052,022	\$2,684,478
TOTAL	\$7,762,549	\$8,088,028	\$10,422,407	\$21,034,338	\$11,473,347



Town Council/Mayor Department Expenditures

General Fund Department 01-1001

Yountville Town Council Mission Statement

The Town of Yountville City Council's Vision is to provide leadership, inspire community spirit, maintain fiscal health and offer a high level of service to the residents, businesses and visitors of Yountville.

Department Overview

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

The Council appoints council members to serve on multiple county-wide bodies and all members are active in CalCities. The Council also has the responsibility to appoint citizens to five advisory boards, committees, and commissions as well as to four regional/county-wide boards and commissions.

Yountville has a five-member Town Council made up of the Mayor and four Council Members who are elected to four-year staggered terms in November of even-numbered years. The Mayor is the ceremonial leader of the Town and chairs Council meetings. While the Mayor provides leadership on local issues, the Mayor has no greater authority on the Council than any other Council Member. The Mayor and Council Members have no authority as individuals, and they must act by a majority to achieve their objectives.

The Town Council is responsible for:

- Establishing legislative policy.
- Approving the yearly Town budget, which serves as the fiscal year's work plan.
- Oversight of the Town Manager and Town Attorney with regards to enforcing the laws and putting the Town Council's programs and policies into action.
- On behalf of the Town Council, the Mayor issues proclamation and certificates of recognition, represents the Town in certain intergovernmental activities, and represents the Town in certain intergovernmental affairs.

Fiscal Year 2022/2023 Accomplishments

- Elected new mayor and two council members in November 2022.
- Appointed and integrated new council members to various local and regional committees.
- Approved the Housing Element Update.
- Adopted new 5-year water and wastewater utility rate schedule to maintain the utility infrastructure at a high level in compliance with Federal and State requirements.
- Hosted a successful in-person Emergency Preparedness Workshop in September 2022.
- Appointed a resident as council member to fill a vacancy due to the succession of Council Member Mohler to Mayor after the 2022 Election.

- As of March, the Town Council has approved fifty (50) new resolutions, nine (9) new ordinances, and held twenty-four (24) meetings.
- Re-instated the annual Board and Commission and Volunteer Annual Recognition Dinner and the Resident Bash which stopped during the pandemic.
- Continued providing leadership via teleconference meetings in response to the State of California State of Emergency due to the pandemic and transitioned back to in-person meetings.
- Mayor Margie Mohler continued participation in Cal Cities North Bay Division Environmental Quality Policy Committee and the California Association of Local Agency Formation Commissions Board of Directors, as well as serving as Chair on both Napa County LAFCO and Upper Valley Waste Management Authority, the Napa County Flood Control and Water Conservation District Board (NCFC & WCD) and Napa Valley Transportation Authority.
- Vice Mayor Eric Knight continued participation in Cal Cities North Bay Division Community Services Policy Committee, Association of Bay Area Governments (ABAG) as an alternate, Napa Valley Transportation Authority (NVTa), Emergency Preparedness Standing Committee, NVUSD and Housing Standing Committees, and Watershed Information and Conservation Council (WICC).
- Council Member Hillery Bolt-Trippe participated in the County Wide Climate Action Committee, Association of Bay Area Governments (ABAG), Napa Valley Transportation Authority (NVTa) first alternate, and the Upper Valley Waste Management Agency as an alternate.
- Council Member Robin McKee-Cant participated in the Napa Valley Transportation Authority (NVTa) as a second alternate, Emergency Preparedness Standing Committee, and Yountville Tourism Business Improvement District (TBID) Local Governing Committee.
- Council Member Pam Reeves participated in the Watershed Information and Conservation Council (WICC) as an alternate, the County Wide Climate Action Committee, and served on the NVUSD and Housing Standing Committees.

Fiscal Year 2023/2024 Goals and Objectives

- Manage oversight of a fiscally responsible budget for Fiscal Year 2023/2024.
- Assess and manage water conservation efforts.
- Actively participate on various local and regional committees and boards representing Town interests.
- Continue to work with Town staff on improving Town services, facilities and infrastructure, identify core service levels, review utility enterprise operations and rates necessary to support them.
- Provide oversight and support to staff in implementing Town Council priorities as identified at Town Council Retreat.
- Conduct in depth review of Town Master Fee Schedule.

Budget Highlights

- \$18,000 increase in personnel expenditures for health-in-lieu benefits.
- \$4,800 increase in personnel expenditures for monthly cell phone stipends.
- In Meetings & Training, \$25,500 is budgeted for the Annual Town Council Planning Retreat.
- Also in Meetings & Training, \$7,500 is budgeted for Employee Appreciation activities.
- In Other Community Support, \$15,000 increase for the Boards & Commissions Volunteer Appreciation Dinner due to increased participation, increased meal expense and appreciation gift.

Did You Know?

- Town Council hosted a Boards & Commissions Volunteer Appreciation Dinner with 67 guests in attendance.

As of March 23, 2023:

- The Town Council has held 23 meetings with more than half being fully in person.
- The Council participates in ten (10) countywide boards, six (6) regional boards, and two (2) standing committees.
- Two (2) new Council Members were elected to the Council and one new Council Member was appointed in January 2023.

Town Council/Mayor Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Part Time	\$49,914	\$45,561	\$46,621	\$46,621	\$46,621
Medicare & Fica	\$2,939	\$4,019	\$3,566	\$3,566	\$3,566
Deferred Compensation	\$0	\$0	\$0	\$0	\$1,500
Payment-In Lieu Health	\$0	\$0	\$0	\$7,616	\$18,000
Health Insurance	\$20,581	\$21,916	\$25,000	\$25,000	\$47,368
Dental Insurance	\$2,403	\$2,091	\$3,000	\$3,000	\$3,499
Vision Insurance	\$1,250	\$1,274	\$2,500	\$2,500	\$2,500
Life/Disability Insurance	\$197	\$248	\$288	\$288	\$177
Cell Phone Allowance	\$0	\$0	\$0	\$2,000	\$4,800
Other Employee Reimbursement	\$0	\$0	\$0	\$0	\$600
Technology Stipend	\$0	\$0	\$3,600	\$3,600	\$3,600
Allocated Liability Insurance	\$2,573	\$3,110	\$4,000	\$3,361	\$3,314
Allocated Wrks Comp Insurance	\$1,672	\$1,424	\$1,480	\$1,334	\$1,312
TOTAL	\$81,528	\$79,642	\$90,055	\$98,886	\$136,858

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$485	\$1,615	\$1,500	\$1,500	\$1,500
Conference & Travel	\$2,817	\$7,347	\$22,000	\$22,000	\$25,000
Meetings & Training	\$6,141	\$5,642	\$22,500	\$47,884	\$38,500
Other Community Support	\$683	\$1,065	\$10,000	\$10,000	\$25,000
TOTAL	\$10,126	\$15,669	\$56,000	\$81,384	\$90,000

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Council & Mayor	\$91,654	\$95,311	\$146,055	\$180,270	\$226,858
TOTAL	\$91,654	\$95,311	\$146,055	\$180,270	\$226,858



Non-Departmental Expenditures

General Fund Department 01-1010

Department Overview

The Non-Departmental budget supports a variety of expenses not directly connected with a particular department. The budget includes general supply expenses not directly connected with a particular department. The budget includes general supply expenses such as office furniture, office supplies, workstation chairs, the employees' Town Logo Wear Program. This budget also supports contract services to Napa County Recycling Program, the County of Napa Animal Shelters's cost share allocation, and the Annual Organizational Planning Retreat. This budget also includes funding for dues and subscriptions to agency memberships in the local government field to support the professional development of the Town Council. This department includes a designated Town Manager contingency of \$45,000 for unanticipated expenditures which may occur during the year.

2022/2023 Accomplishments

- Staff provided departmental orientations to new council members.
- This budget accommodates Town subscription dues and funding support for various organizations including:
 - Association of Bay Area Governments (ABAG)
 - Animal Shelter
 - Cal Cities North Bay Division Environmental Quality Policy Committee
 - California Association of Local Agency Formation Commissions Board of Directors (Napa County LAFCO)
 - County Wide Climate Action Committee
 - Napa County Recycling Program
 - Napa Valley Transportation Authority (NVTa)
 - Upper Valley Waste Management Authority
- Through California Consulting Inc., the Town received the Local Agency Technical Assistance (LATA) grant for \$102,600.
 - The Town applied for 6 Grants, 2 have been rejected, 1 was received, 3 are pending, 1 future grant application plan for in June 2023.

Fiscal Year 2023/2024 Goals and Objectives

- Continue working with California Consulting to apply for and receive pending and future grants.
- Continued integration of adopted Town Council Strategic Plan in our budgeting.
- Plan for and hold Annual Organizational Planning Retreat.
- Continued financial support for County animal control shelter services.
- Continued financial support for County recycling program.

Budget Highlights

- \$44,000 included in the Contract Services budget to continue participation in the cost-share agreement for Animal Shelter services.
- Annual Organizational Planning Retreat increased by \$10,000 from \$15,000 to \$25,000 to reflect increased expenditures.
- \$51,000 budgeted in Contract Services for the contract with California Consulting Inc.
- \$20,000 budgeted in Dues and Subscription for the anticipated costs of the Town's share of participation in the Napa Countywide Climate Action Committee.

- Continue to maintain \$45,000 Town Manager Designated Contingency for non-recurring, unanticipated expenditures which may occur during the year.

Did you Know?

- All Yountville properties with a Town water account are mandated to maintain an active Solid Waste Collection service account. (YMC 13.80.010)
- You can find adoptable pets on the new and improved Animal Shelter website <https://app.countyofnapa.org/PetAdoptions>.
- The \$102,600 LATA grant will help improve broadband connectivity in Yountville.

Non-Departmental Department Expenditures

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$9,567	\$10,739	\$12,000	\$12,000	\$12,000
Other Supplies & Materials	\$3,174	\$25,415	\$20,000	\$20,000	\$20,000
Postage & Printing	\$2,800	\$2,312	\$5,000	\$5,000	\$6,500
Dues & Subscriptions	\$12,809	\$20,639	\$48,200	\$48,200	\$45,200
Designated Contingency	\$0	\$0	\$45,000	\$7,000	\$45,000
Contract Services	\$53,060	\$99,230	\$102,000	\$137,000	\$125,000
TOTAL	\$81,411	\$158,335	\$232,200	\$229,200	\$253,700



Information Technology & Telecommunications Department Expenditures

General Fund Department 01-1011

Department Overview

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

The Town of Yountville has consolidated and moved a significant portion of their server infrastructure to the cloud over the last two years. This has culminated in the Town of Yountville lowering their overall carbon footprint through a reduction in the use of electricity.

Network System Delivery Platform:

- Portable Workstations, Laptops Serving: Town Clerk, General/Planning, Public Works, Wastewater Treatment Plant (WWTP), Parks and Recreation, Front Counter, Council Chambers
- 5 Servers
- Primary System Software
- Intermedia - Microsoft Exchange Service and Microsoft Office Applications
 - Microsoft 365
- Springbrook – Integrated Financial Accounting System
 - ESS – Employee Self-Service Module
- PrimeGov - Video Web streaming (Town Council/ZDRB Meetings)
- ESRI Small Agency GIS Enterprise License
- Communication Lines & Facilities
- Wireless Facility – High-speed connection Town Hall to Community Hall/Community Center
- Wi-Fi Hotspots at Town Hall, Community Hall, and Community Center (3)
- Primary Network Printers Located in Town Administration and Parks and Recreation Department Buildings
- CivicPlus - Website Consulting Support Services
- Telecommunications Resources: Source One Communications for regular direct-line telephone and voice mail services. Radio communication equipment is assigned to various staff for emergency response.
- Laserfiche Document Management
- OpenGov Online Budgeting and Transparency Portal
- Napa County GIS
- Duo Multi-Factor Authentication Login
- iWorq - utilized for electronic submittal and tracking of work orders
- Off-site Storage System
- CivicRec - utilized for online registration and payment for Parks & Recreation programs
- ROK Technology SCADA System
- Sophos Endpoint Detection Response

Fiscal Year 2022/2023 Accomplishments

- Maintained network/server environment for data storage, growth, and system redundancy.
- Updated 10 employee workstations (per Town replacement schedule). Some of those have been converted to laptop workstations for the ease of portability if needed to transition to remote work.
- Updated enterprise software.
- Contracted with CivicPlus to develop and launch upgraded Town website.
- Replaced and upgraded the SCADA Server and PC's, streamlined employee remote access for emergency situations.
- Installed updated phone system at Town Hall, Community Center, and Corp Yard facilities.

Fiscal Year 2023/2024 Goals and Objectives

- Evaluate additional workflows in an effort to make our systems more available and intuitive for members of the public and employees.
- Maintain network/server environment for data storage, growth, and system redundancy.
- Replace employee workstations (per Town replacement schedule).
- Update enterprise software.
- Implement use of SharePoint to increase employee access to data while streamlining workflows, minimizing complexity, and increasing security.
- Deploy cellular firewall that will connect the pump station SCADA equipment to the Town's internal SCADA network.
- Deploy AT&T Broadband Internet connection to Town Hall to act as redundant connection in the event of an Xfinity error.
- Implement a spam email awareness and training platform.

Budget Highlights

- This department is used for centralized accounting for the Town's IT costs, which is charged back to departments through an allocation based on number of devices supported.
- \$62,000 increase to Software and Licensing budget due to the IT department preparing to transition to offsite server storage, the addition of spam email protection software, endpoint detection software, Adobe Acrobat DC, Micros and various departmental software transferring to the IT department for future maintenance costs.
- Contract services includes \$32,000 in funding for backup support for Information Systems Administrator.
- \$23,900 decrease in Internet & Network Equipment due to large purchase of equipment in prior year.
- \$10,000 increase in Machinery & Equipment due purchase of Public Works iPads.

Did You Know?

- 91% of all data breeches and business interruption begin with a spam email. In this budget we will implement a spam email and awareness platform that will allow us to train all staff to meet this threat. Through a dedicated education program we will make employees more aware of spam email, how to detect spam email and quickly and efficiently report spam email.
- The Town provides employees, elected officials and board and commission members with official town email addresses and has issued 118 distinct email addresses.
- These Town email addresses receive roughly 30,000 emails per month.
- The Town provides FREE Public WiFi at Town Hall, Community Center, Community Hall and Plaza.

Information Technology & Telecommunications Department Expenditures

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

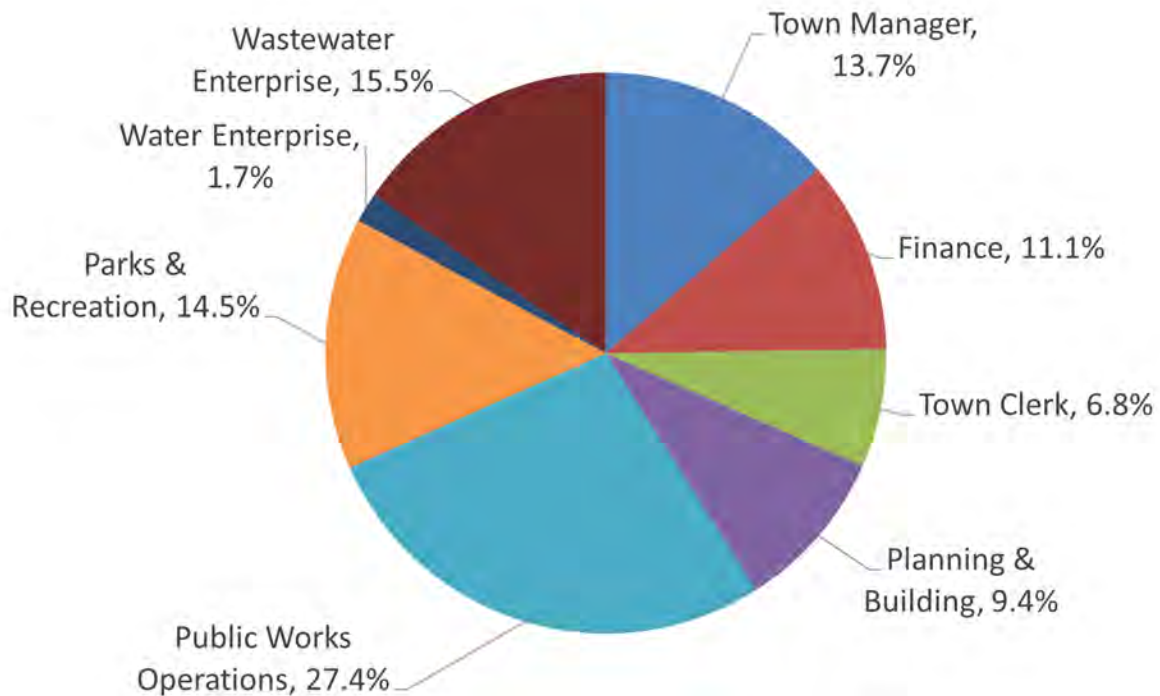
TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$1,182	\$94	\$2,000	\$2,000	\$2,000
Other Supplies & Materials	\$2,175	\$1,742	\$2,000	\$2,000	\$2,000
Equipment Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,000
Equipment Rental	\$21,692	\$22,511	\$35,000	\$35,000	\$38,000
Telecommunications	\$28,601	\$28,403	\$52,000	\$52,000	\$47,000
Internet & Network	\$333	\$849	\$26,900	\$26,900	\$3,000
Software And Licenses	\$113,665	\$169,616	\$236,335	\$236,335	\$298,496
Allocated IT Costs	-\$276,995	-\$352,010	-\$477,735	-\$491,740	-\$463,496
Contract Services	\$87,327	\$101,997	\$92,500	\$96,505	\$32,000
Machinery & Equipment < \$10k	\$22,020	\$26,799	\$26,000	\$36,000	\$36,000
TOTAL	\$0	\$0	\$0	\$0	\$0

FY 2023/2024 I.T. ALLOCATION & TELECOMMUNICATIONS COSTS

\$463,496

117 DEVICES



Performance Measures

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



*Exceptional Town
Services & Staff*

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

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

Information Technology & Telecommunications Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Continue to maintain network/server environment for data storage, growth and system redundancy.	Number of Desktops and Laptops serviced	55	55	64	64	49
		Network Servers maintained	6	5	5	5	5
		Email Addresses monitored/maintained	96	96	96	96	118
		Spam/fraudulent emails detected/blocked	*	33,000**	34,000**	35,000**	36,000
	Utilize technology to provide information to the community.	Maintain and update Town Website Metric: Number of annual website visitors	*	*	*	*	6,300

* data not readily available

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

Community Promotion & Programs Department Expenditures

General Fund Department 01-1015

Department Overview

The Community Promotions and Programs budget supports community events, services, and programs which are free of charge or low cost to residents. Free community programs include the annual Emergency Preparedness Workshop and the Yountville Holiday Tree Lighting. This budget also provides funding for the contract with the Chamber of Commerce which provides tourism destination marketing and promotion services for the Town. Smaller cost items include advertising costs for events and public meetings, the Town's newsletter, and sponsorship of Yountville Little League.

Through the Napa Valley Transportation Authority (NVTa), the Town has purchased a new electric bus, The Bee, to replace the old Yountville Trolley. The "Bee" Bus began service in September of 2022 and rides continue to be FREE of charge to paid for by the Town subsidy.

Fiscal Year 2022/2023 Accomplishments

- Successfully negotiated a new three-year Chamber of Commerce contract related to marketing and promotion of the Town through July 2026.
- Continued implementation and partnership with the Chamber of Commers in year one of three-year agreement.
- Continued membership with the Napa County Hispanic Chamber of Commerce.
- Retired Trolley and replaced with the new Yountville Electric Bus and continued to provide funding for residents to ride free.
- Published twelve issues of the Yountville Connection Newsletter distributed with utility bills, through local distribution outlets, and displayed on the Town's website.
- Partnered with Blue Zone Project to become an official member and provide employees with healthier lifestyle opportunities.
- Emergency Preparedness Workshop was held in-person for the first time since the Pandemic September 2022 at the Community Center. Local organizations including representatives from Napa County, COAD, the Red Cross, Firewise, PG&E, etc. were able to attend and provide emergency service information.

Fiscal Year 2023/2024 Goals and Objectives

- Provide marketing and promotional support for the new Yountville Electric Bus – The Bee.
- Increase community outreach to support local programs and events like riding The Bee Bus for FREE, Shred-It Day, and Town Clean Up day.
- Implement and actively participate in Blue Zone Project best practices as a Town/local government.
- Plan and hold Emergency Preparedness event with current and new partners.

Budget Highlights

- Implemented a new three-year agreement with the Chamber of Commerce. The first year of the agreement is \$329,325.
- Funding included for the Napa County Hispanic Chamber of Commerce membership at \$350.
- Decreased contribution for management of the Town of Yountville Community Foundation fund from \$1,750 to \$500 to better align with prior year actuals.
- \$6,000 in funding for Emergency Preparedness programming events for community engagement.
- \$10,000 included in Other Community Support for Open House/Meet & Greet events.

Did You Know?

- The Yountville Connection newsletter continues to be distributed to residents and businesses and is also displayed on the Town website on the first of each month. Residents and visitors can register online to receive the monthly Yountville Connection town newsletter directly to their email.
- The Yountville Electric Bus is called The Bee and is FREE to ride within Yountville and is ADA compliant.
- 3,298 ride requests for the Yountville Trolley and Bee Bus were received in 2022.
 - 3,059 total passengers completed a trip.
 - Response time for each trip was about 6 minutes.
 - The Bee Bus is the only local bus transportation service that is free of charge to riders in Napa County.
 - Service to the Veterans home was limited and has recently returned to full service.
 - The Ride the Vine app for the Bee Bus has 680 active accounts.

Community Promotion & Programs Department Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$0	\$0	\$1,000	\$1,000	\$500
Advertising	\$351	\$4,672	\$4,000	\$4,000	\$4,000
Chamber Of Commerce	\$298,537	\$304,508	\$313,643	\$313,643	\$329,325
Emergency Preparedness	\$0	\$0	\$6,000	\$6,000	\$6,000
Leaf Blower Repl. Reimb. Program	\$4,988	\$3,350	\$0	\$0	\$0
Blue Zones Project Implementation	\$0	\$0	\$0	\$0	\$1,500
Community Clean Up Day	\$0	\$5,181	\$0	\$0	\$0
Transit Subsidy	\$38,836	-\$303	\$50,000	\$50,000	\$50,000
Town Newsletter	\$2,782	\$2,998	\$3,500	\$3,500	\$3,500
Small Projects Grant Program	\$0	\$1,000	\$3,000	\$3,000	\$50,000
Other Community Support	\$0	\$9,043	\$28,100	\$20,000	\$28,100
TOYCF Administrative Costs	\$25	\$20	\$1,750	\$500	\$500
Contract Services	\$0	\$0	\$150	\$150	\$350
TOTAL	\$345,519	\$330,469	\$411,143	\$401,793	\$473,775

Performance Measures

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



Quality of Life

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



Engaged Residents

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

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

Town Strategic Plan Critical Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
 <i>Quality of Life</i>	Focus on delivery of services that directly benefit Town residents.	Requests for Town-subsidized Bee Bus services.	11,719	3,254	3,298	5,000	5,000
		Number of Blue Zones partnership projects	0	0	0	2	5
 <i>Engaged Residents</i>	Routinely communicate Town information.	Average number of monthly Town Newsletters distributed to residents Town with their water & wastewater bill.	591	580	560	560	560



Town Manager's Office Department Expenditures

General Fund Department 01-1101

Town Manager's Office and Finance Department Mission Statement

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

Commitment:

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

Department Overview

The Town 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, risk management and technology services operations. The Town Manager's Office:

- Oversees the Town's organizational and fiscal management efforts, program development and evaluation processes, service delivery mechanisms, and organizational structure.
- Coordinates the preparation of the annual Operating and Capital Budget.
- Provides staff support to the Mayor and Town Council.
- Oversees the Town Council agenda process.
- Administers contracts for law enforcement and fire & emergency medical services.
- Administers the Town's human resources and personnel functions.
- Builds relationships with the community, including the business community. Addresses citizen complaints, inquiries, and requests.
- Works with key organizations to monitor and respond to proposed state and federal legislation.
- Works cooperatively within the region and state on issues affecting Yountville.
- The prior Town Manager retired as of March 31, 2023 after fifteen plus years in office. As of the time of this budget development, John Ferons is serving as Interim Town Manager while the Town Council completes the recruitment process to select a new Town Manager.

Fiscal Year 2022/2023 Accomplishments

- Provided support and direction toward the development of new policies and updates to the Town's Zoning Ordinance and Design Review procedures for consistency with recently adopted Housing Element update.
- Continued to serve on the CIRA board to provide for long-term sustainability of our risk insurance pool. Served as Treasurer of the newly merged JPA.
- Continued management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town's mission, control costs and restore funding to support capital infrastructure projects. Produced and delivered a balanced budget during COVID financial uncertainty.
- Evaluated, updated, and revised Personnel, Human Resources and Risk Management laws, and practices, as necessary for compliance with COVID-19 protocols.
- Continued to evaluate and implement enhanced citizen communications via the website, update of the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents.

- Continued strong involvement with local NVTID-Yountville, Yountville Chamber of Commerce and role as a board member of the Napa Valley Tourism Improvement District Board (NVTID).
- Continued to coordinate organization-wide implementation of GIS (Geographic Information System) with emphasis on planning and land use management this year.
- Partnered with the Yountville Chamber on COVID Economic Recovery efforts.
- Navigated a 25% organizational turnover over the past two years.

Fiscal Year 2023/2024 Goals and Objectives

- Welcome and successfully transition new Town Manager.
- Serve as an advisory board member to the Chamber of Commerce Board of Directors.
- Continue to work with Town Council and staff to navigate any residual economic effects and operational impacts related to the COVID-19 Pandemic local emergency situation.
- Continue management of operating departments to maintain and deliver core services at Council directed level within available revenue – budget to support Town’s mission, control costs and restore funding to support capital infrastructure projects. Produce and deliver a balanced budget.
- Evaluate, update and revise Personnel, Human Resources and Risk Management laws, and practices, as necessary.
- Continue to evaluate and implement enhanced citizen communications via the website, update of the website, use of new citizen engagement tools, and continue to increase the level of use of social media to inform residents.
- Continue strong involvement with local Napa Valley Tourism Improvement District Board (NVTID).

Budget Highlights

- Increase in personnel costs reflects two new full-time employees, Information Systems Administrator and Code Compliance Officer.
- \$5,000 increase in Conference and Travel budget.

Did You Know?

- In 2022, The Town had 4,961 people signed up to receive Nixle (soon to be called Everbridge) alert text messages, 2,334 to receive emails and 743 to receive voicemails. That's a total of 8,038 people signed up to receive Nixle alerts.



Town Manager's Office Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$277,430	\$252,703	\$306,567	\$306,567	\$335,304
Medicare & Fica	\$3,791	\$3,525	\$4,445	\$4,445	\$4,862
Deferred Compensation	\$20,534	\$18,380	\$23,839	\$23,839	\$22,960
Payment-In Lieu Health	\$6,000	\$1,205	\$600	\$600	\$600
Health Insurance	\$19,182	\$22,347	\$34,390	\$34,390	\$49,204
Dental Insurance	\$2,671	\$1,780	\$2,469	\$2,469	\$3,352
Vision Insurance	\$865	\$388	\$1,153	\$1,153	\$1,238
Life/Disability Insurance	\$2,606	\$2,277	\$3,590	\$3,590	\$3,446
Tuition Reimbursement	\$0	\$120	\$240	\$240	\$450
Automobile Allowance	\$7,200	\$3,120	\$3,960	\$3,960	\$3,600
Cell Phone Allowance	\$2,880	\$1,520	\$2,213	\$2,213	\$2,376
Other Employee Reimbursement	\$350	\$1,893	\$1,383	\$1,383	\$1,485
Life Insurance Reimbursement	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Technology Stipend	\$0	\$0	\$280	\$280	\$540
Pers Employer Rate	\$31,291	\$30,060	\$35,884	\$35,884	\$38,638
Allocated PRSP- Payment to Trust	\$0	\$0	\$15,087	\$15,087	\$16,400
Allocated OPEB - Payment to Trust	\$0	\$0	\$15,087	\$15,087	\$8,200
Allocated Liability Insurance	\$14,532	\$20,067	\$22,608	\$20,923	\$23,925
Allocated Wrkrs Comp Insurance	\$9,479	\$8,209	\$8,433	\$7,970	\$9,469
TOTAL	\$400,011	\$368,792	\$483,429	\$481,281	\$527,250

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$354	\$608	\$5,000	\$5,000	\$5,000
Other Supplies & Materials	\$2,316	\$250	\$400	\$400	\$400
Personnel Services	\$7,076	\$13,549	\$7,500	\$40,945	\$7,500
Allocated IT Costs	\$32,413	\$44,509	\$60,405	\$60,405	\$63,376
Conference & Travel	\$3,978	\$5,753	\$13,900	\$13,900	\$18,900
Meetings & Training	\$1,945	\$5,526	\$6,400	\$6,400	\$6,400
Dues & Subscriptions	\$1,758	\$2,541	\$3,500	\$3,500	\$3,500
TOTAL	\$49,841	\$72,736	\$97,105	\$130,550	\$105,076

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$0	\$1,553	\$0	\$0	\$0
TOTAL	\$0	\$1,553	\$0	\$0	\$0

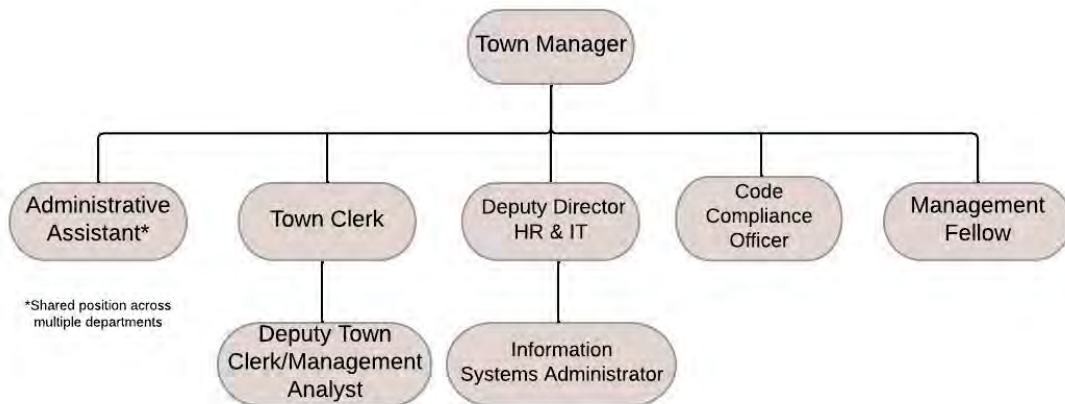
TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Town Manager's Office	\$449,852	\$443,080	\$580,534	\$611,831	\$632,326
TOTAL	\$449,852	\$443,080	\$580,534	\$611,831	\$632,326

Full-Time Staff Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.10	0.10	0.10	0.10
Deputy Director of HR & IT	0.60	0.60	0.60	0.60
Financial Analyst/Accountant II	0.10	0.10	0.10	0.10
Information Systems Administrator	0.00	0.00	0.06	0.28
Management Fellow	1.00	1.00	1.00	1.00
Town Clerk	0.10	0.10	0.10	0.10
Town Manager	0.35	0.35	0.35	0.30
TOTAL	2.25	2.25	2.31	2.48

Town Manager's Office Organizational Chart



Performance Measures

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



Engaged Residents

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



Exceptional Town Services & Staff

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



Premier Destination

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

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

Town Manager Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Engaging with residents on multiple Social Media Platforms (NIXLE, Facebook, Instagram, Twitter).	Number of citizens signed up to receive Nixle alerts	3087	3430	4785	5000	5015
		Number of NIXLE Alerts (messages) sent	35	58	23	10	19
		Media Releases issued	42	88	62	65	69
	Provide high caliber service levels to accommodate community needs, and meet Town Council objectives.	Part-time seasonal new hires	11	10	10	15	15
		Full-time employee recruitments	4	2	8	2	1
	Support successful partnerships and marketing programs to promote Yountville.	Number of Napa Valley Tourist Improvement District (NVTID) Board meetings held	2	1	1	1	1

Finance Department Expenditures

General Fund Department 01-1102

Town Manager's Office and Finance Department Mission Statement

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

Commitment:

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

Department Overview

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

- Develop and monitor the Town's annual budget.
- Facilitate the Town's annual external audit, produce the Town's Annual Comprehensive Financial Report (ACFR), and coordinate other necessary accounting studies and actuarial valuations.
- Manage the Town's cash, investments and trusts.
- Prepare monthly/quarterly financial reports and other various management reports.
- Advise Town Manager regarding debt financing and ensure compliance with debt covenants.
- Oversee general ledger and use of financial software, ensure accuracy of financial data, and manage the Town's Transparency Portal.
- Process bi-weekly payroll, weekly payments to vendors, routine accounts receivable invoices, and monthly utility billing.
- Maintain and annually update the Town's Master Fee Schedule.
- Manage collections, accounting and reporting for the Town's Transient Occupancy Tax (TOT), Measure S Tax, and Napa Valley Tourism Improvement District Assessment.

Fiscal Year 2022/2023 Accomplishments

- Received the GFOA Distinguished Budget Presentation Award for the Town's 2022/2023 Annual Budget.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Annual Comprehensive Financial Report for June 30, 2022.
- Implemented online payment of Transient Occupancy Tax and Business Licenses utilizing OpenGov software.
- Completed the 2022 Utility Rate Study, Proposition 218 rate increase process, and implementation of new Five-Year Utility Rate Schedule.
- Completed the January 2022 Other Post-Employment Benefits (OPEB) Actuarial Valuation for financial reporting purposes.
- Completed Impact Fee Study and adopted revised Developer Impact Fees effective July 1, 2023.

Fiscal Year 2023/2024 Goals and Objectives

- Increase community education and awareness of the Online Budget Book and Transparency Portal and promote increased utilization of the system.
- Evaluate potential of utilizing Town's Financial Advisor firm to manage investments and maximize the potential for increased interest earnings.
- Receive the GFOA Distinguished Budget Presentation Award for the Town's 2023/2024 Annual Budget.
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Annual Comprehensive Financial Report for June 30, 2023.
- Conduct a Transient Occupancy Tax (TOT) Audit for the 2020-2022 reporting years.
- Continue to develop processes for transitioning from paper to electronic records management related to payroll and Human Resources.

Budget Highlights

- \$45,000 budgeted in Audit & Accounting Services for TOT Audit, which occurs every three years.
- \$45,000 included in Contract Services for potential Investment Management Services with Town's Financial Advisor Firm.
- \$70,000 included in Contract Services for continued use of Finance Project Consultant, which is a \$10,000 decrease from prior year.
- \$13,500 budgeted for the annual audit; this cost is shared with the enterprise funds so remaining amount of the contract is budgeted in water and wastewater departments.

Did You Know?

- The Town of Yountville has reduced the majority of paper files generated each fiscal year by implementing electronic approval of invoices for payment.
- Finance Department staff generate monthly utility bills to approximately 825 customers for water and wastewater services.
 - Utility bills can be paid online by visiting the [Town of Yountville website](#).

Finance Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$229,542	\$253,125	\$284,409	\$284,409	\$309,040
Salaries - Part Time	\$12,409	\$3,822	\$15,159	\$15,159	\$24,476
Overtime	\$146	\$52	\$500	\$500	\$300
Medicare & Fica	\$4,120	\$3,723	\$5,284	\$5,284	\$6,353
Deferred Compensation	\$13,666	\$16,628	\$20,304	\$20,304	\$22,215
Payment-In Lieu Health	\$6,000	\$3,280	\$3,000	\$3,000	\$4,500
Health Insurance	\$22,707	\$22,349	\$28,231	\$28,231	\$33,454
Dental Insurance	\$4,462	\$4,218	\$3,665	\$3,665	\$3,872
Vision Insurance	\$998	\$247	\$940	\$940	\$963
Life/Disability Insurance	\$2,384	\$2,507	\$2,615	\$2,615	\$3,403
Tuition Reimbursement	\$1,200	\$120	\$960	\$960	\$360
Automobile Allowance	\$2,400	\$1,940	\$2,220	\$2,220	\$2,220
Cell Phone Allowance	\$3,840	\$1,752	\$1,805	\$1,805	\$2,328
Other Employee Reimbursement	\$0	\$53	\$1,172	\$1,172	\$1,199
Technology Stipend	\$0	\$0	\$1,630	\$1,630	\$135
Pers Employer Rate	\$24,621	\$27,741	\$33,486	\$33,486	\$39,985
Allocated PRSP - Payment to Trust	\$0	\$0	\$14,087	\$14,087	\$15,256
Allocated OPEB - Payment to Trust	\$0	\$0	\$14,087	\$14,087	\$7,628
Allocated Liability Insurance	\$12,150	\$15,529	\$21,940	\$19,781	\$21,680
Allocated Wrks Comp Insurance	\$7,925	\$7,132	\$8,184	\$7,857	\$8,580
TOTAL	\$348,570	\$364,218	\$463,678	\$461,192	\$507,945

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$821	\$587	\$1,000	\$1,000	\$1,000
Other Supplies & Materials	\$580	\$746	\$1,000	\$1,000	\$1,000
Postage & Printing	\$1,272	\$1,563	\$2,500	\$2,500	\$3,000
Audit & Accounting Services	\$22,083	\$23,425	\$25,000	\$43,600	\$61,500
Bank & Fiscal Agent Fees	\$4,791	\$1,825	\$2,000	\$2,000	\$2,000
Allocated IT Costs	\$29,465	\$40,463	\$54,910	\$54,910	\$51,500
Conference & Travel	\$1,040	\$1,410	\$8,300	\$8,300	\$8,250
Meetings & Training	\$3,972	\$5,572	\$14,000	\$14,000	\$15,500
Dues & Subscriptions	\$1,377	\$4,228	\$2,160	\$2,160	\$2,020
Contract Services	\$98,479	\$65,850	\$179,050	\$164,050	\$154,125
TOTAL	\$163,880	\$145,668	\$289,920	\$293,520	\$299,895

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Finance	\$512,451	\$509,887	\$753,598	\$754,712	\$807,840
TOTAL	\$512,451	\$509,887	\$753,598	\$754,712	\$807,840

Full-Time Staff Allocations

Finance Department

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Accounting Assistant	0.10	0.10	0.10	0.10
Administrative Assistant II	0.10	0.10	0.10	0.10
Deputy Director of HR & IT	0.20	0.20	0.20	0.20
Finance Director	0.50	0.50	0.50	0.50
Financial Analyst/Accountant II	0.60	0.60	0.60	0.60
Information Systems Administrator	0.00	0.00	0.06	0.10
Management Analyst II	0.25	0.25	0.25	0.25
Town Manager	0.08	0.08	0.08	0.08
TOTAL	1.83	1.83	1.88	1.93

Finance Department Organizational Chart






*Shared position across multiple departments

Performance Measures

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

Finance Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Connect with businesses operating within Town to ensure they have the appropriate license.	Process Business License applications and renewals. <i>Metric: Number of Business licenses issued per fiscal year.</i>	489	475	487	540	560
	Encourage Utility Customers to enroll in AutoPay to help avoid late fees.	Inform residents on how to enroll in AutoPay via multiple messaging platforms. <i>Metric: Percentage of Residents enrolled in Auto-Pay at fiscal year-end.</i>	38%	38%	42%	45%	47%
	Minimize number of utility account Shut Off Notices issued.	Follow SB 998 guidelines and procedures to amply notify customers about past due balances prior to water disconnection. <i>Metric: Number of shut-off notices issued per fiscal year.</i>	68	0	14	59	65
	Work closely with other departments to ensure that budget goals are met.	Meet with Department Heads to review budgets. <i>Metric: Number of meetings per fiscal year.</i>	*	*	3	4	4
	Provide the community with Town financial data that is of the highest quality.	Receive GFOA Certificate of Achievement for Excellence in Financial Reporting. <i>Metric: Number of consecutive years award received.</i>	11	12	13	14	15
		Receive GFOA Distinguished Budget Presentation Award. <i>Metric: Number of consecutive years award received.</i>	10	11	12	13	14
	Promote usage of our Online Budget Book and Transparency Portal to promote community engagement	Annually provide a presentation to inform public on how to navigate the Online Budget Book and Transparency Portal. <i>Metric: Presentations provided</i>	N/A	0	1	2	2
		Promote Transparency Portal via Town newsletters and social media. <i>Metric: Number of newsletters and posts promoting Transparency Portal.</i>	N/A	0	0	3	4

*data not readily available



Risk Management Department Expenditures

General Fund Department 01-1103

Department Overview

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

CIRA membership benefits support risk management practices through:

Consultation: CIRA's experienced risk management staff supports Town staff as resource specialists in areas such as:

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

Loss Prevention: Good management begins with an effective loss prevention program. CIRA supports members' efforts by assisting in identifying and managing risks through methods such as:

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

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

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

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

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

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

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

Fiscal Year 2022/2023 Accomplishments

- Adjusted and managed Town's risk management policies and procedures by adopting new policies and procedures related to continued service delivery in COVID-19 pandemic situation. Complied with all applicable and changing Federal and State mandates related to business operations during pandemic.
- Continued to be proactive assisting with risk management and prevention of potential litigation and workers compensation claims through the implementation of appropriate policies, procedures, and staff training and development including appropriate online training.
- Continued to review and update appropriate CIRA recommended best practices where applicable: current focus on confined space entry and emergency preparedness.
- Maintained liability claim reserve allocation at \$50,000 (\$20,000 more than the \$30,000 minimum funding level required by CIRA).
- Maintained \$10,000 SIR to continue Workers Compensation Program.
- Obtained additional CIRA Employee Relations and Safety Grant opportunities.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- Funding is included for contract services for Employee Training and Development Services, Liebert, Cassidy & Whitmore Affordable Care Act Analysis and Training Consortium Dues, and CIRA Employment Practices Grant.
- \$5,000 decrease in Contract Services due to anticipated activity.

Did You Know?

- We take safety seriously! The Town discusses safety at quarterly all-employee meetings. A wide variety of topics are covered including ergonomics, accident prevention, and active shooter training response training.
- The Town has an extensive employee orientation program including a focused Parks & Recreation summer part-time and seasonal employee orientation.
- The Town enjoys a very low claims experience history for both Workers Compensation and Liability Programs.

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3801) Refunds & Reimbursements	\$ 38,891	\$ 2,907	\$ 7,000	\$ 7,000	\$ 7,000
Total	\$ 38,891	\$ 2,907	\$ 7,000	\$ 7,000	\$ 7,000

Risk Management Department Expenditures

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$11,170	\$620	\$11,200	\$11,200	\$9,200
Conference & Travel	\$250	\$0	\$850	\$850	\$850
Liability Claims	\$0	\$34	\$15,000	\$15,000	\$15,000
Workers Compensation Claims	\$0	\$5,315	\$10,000	\$10,000	\$10,000
Unemployment Insurance	\$30,185	\$800	\$5,000	\$5,000	\$5,000
Contract Services	\$11,851	\$15,011	\$36,300	\$31,300	\$31,100
TOTAL	\$53,456	\$21,780	\$78,350	\$73,350	\$71,150

Performance Measures

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



*Exceptional Town
Services & Staff*

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

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

Risk Management Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Promote workplace and townwide safety practices.	Number of Workers Comp. Claims	2	1	3	0	1
		Number of All-Staff safety meetings	2	1	2	4	4
		Number of Liability Claims	3	2	2	0	0

Town Attorney Department Expenditures

General Fund Department 01-1105

Department Overview

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

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

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

Fiscal Year 2022/2023 Accomplishments

- Assisted with drafting and implementing the Washington Street Activation Program to make permanent certain outdoor business uses authorized during the COVID-19 pandemic.
- Drafted and advised on remote teleconference meetings authorized under the Brown Act ("AB 361")
- Drafted purchase, sale, and loan documents regarding affordable housing.
- Drafted and advised on implementation of Phase II water restrictions and a revised ordinance regulating the water system.
- Advised and drafted revisions to the Housing Element.
- Drafted a joint powers agreement with NapaSan for support services at the Wastewater Treatment Plant.
- Drafted a revised Accessory Dwelling Unit (ADU) ordinance to implement changes in state law.
- Represented the Town in code enforcement proceedings.
- Drafted an ordinance adopting the triennial edition of the California Building Code with local amendments.
- Drafted contracting forms and various agreements to facilitate Town projects.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- The budget for regular contract services is \$225,000 which includes all general advisory, labor, finance, and other projects.
- The Town Attorney and his staff have been within the budgetary amounts identified above. Some matters, including litigation and code enforcement matters, may require additional budgetary amounts from the Legal Contingency Fund. These amounts are approved in advance by the Town Council or Town Manager.
- Legal services required by the Town include a review of contracts, agreements, ordinances, and other advisory functions.

Did You Know?

- The Town Attorney is a regular presenter on municipal law topics at annual conferences for statewide associations of local governments.
- The Town Attorney's office includes 38 attorneys with a wide range of specializations.

Town Attorney Department Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Postage & Printing	\$0	\$0	\$1,000	\$1,000	\$1,000
Contract Services	\$126,314	\$173,429	\$195,000	\$225,000	\$225,000
TOTAL	\$126,314	\$173,429	\$196,000	\$226,000	\$226,000



Town Clerk & Communications Department Expenditures

General Fund Department 01-1110

Department Overview

The Town Clerk Office provides town-wide oversight for legislative proceedings and professional support to the Town Council, Town Manager, and Town Staff. The Town Clerk administers municipal elections, campaign finance and conflict of interest regulations. The Town Clerk Office administers the town-wide Electronic Records Management Program through its system Laserfiche to maintain the integrity of documented actions of the legislative bodies, and accessibility of information to the public. This office performs all the mandated functions under the United States Constitution, the Constitution of the State of California, State Codes, and the Town of Yountville Municipal Code.

The Town Clerk Office is comprised of one full-time Town Clerk/Records Manager and one full-time Management Analyst/Deputy Town Clerk.

- **Town Council and Boards, Committees, and Commissions Support** - The Town Clerk staff prepares the Council agendas and agenda packets for the Town Council; provides broadcasting and streaming of meetings via local cable channel 28 and our Town website; and provides clerking support for video-streamed Town Council-appointed bodies Zoning and Design Review Board (ZDRB), Yountville Arts Commissions, and Parks & Recreation Advisory Commission.
- **Legislative History** – The Town Clerk attends meetings of the Town Council and maintains the legislative history of the Town.
- **Communications** – The Town Clerk Office facilitates information sharing with residents through a variety of different platforms including social media, press releases, and website content.
- **Public Information Records** – The Town Clerk Office provides an array of general information and services to the public including codification of the Municipal Code and providing easy access to public records via the Document Central, the Public Records Act Request Form through the Town’s website and at Town Hall. All questions, comments, or suggestions can be submitted via the new Town Clerk Office’s email address townclerk@yville.com.
- **Townwide Records Management** – The Town Clerk department is responsible for maintaining the Town’s Records Retention Schedule and providing departments with guidance on policies and best practices of records management. Staff has been implementing and maximizing the transition of paper records to electronic records management via Laserfiche. This system is constantly being updated with new records for greater public access to Town documents over the internet.
- **Conflict of Interest Code** – The Town Clerk is the local Filing Officer for the State of California for all local Public Officials who are required to file their Statements of Economic Interests Form 700. All designated employees, elected officials and appointed commissioners are required to file conflict of interest statements with the Town Clerk. The Town Clerk maintains regulations and forms under the State’s Political Reform Act.
- **Elections** – The Town Clerk administers the Town’s elections including the nomination process for candidates, processing of initiative petitions and council-sponsored ballot measures.

Fiscal Year 2022/2023 Accomplishments

- Successfully carried out the 2022 Municipal Elections.
- Conducted the appointment process for a new council member appointment.
- Implemented OneRequest for Public Records Act requests.
- Implemented Swagit for streaming of Town Council and Council Appointed Bodies.
- Successfully integrated community engagement and outreach communications into the Town Clerk's Office.
- The Clerk's office managed approximately 24 Town Council meetings as of March 2023.
- Began clerking the Zoning & Design Review Board, Parks & Recreation Advisory Commission, and Yountville Arts Commission meetings for consistency of all legislative records.
- Evaluated, selected, and launched a more robust and modernized Town website to better meet community needs.

Fiscal Year 2023/2024 Goals and Objectives

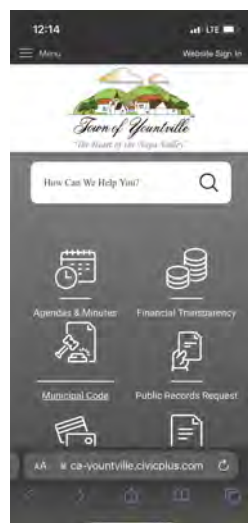
- Add new document workflows via Laserfiche for contracts and agreements.
- Increase communication outreach to the community.
- Continue scanning old archives and records into the records management system Laserfiche.
- Maintain the website to ADA standards.
- Participate in professional development trainings.

Budget Highlights

- Increase in personnel expenditures due to staff advancement through salary ranges.
- The Elections budget decreased to \$2,500 from \$70,000 due to 2023 not being an election year.
- \$15,000 added to continue support of Laserfiche workflows and scanning of yet to be archived documents.
- Contract Services budget includes \$40,000 for Town Council meeting cablecasting.

Did You Know?

- The Town Clerk's main email address is now townclerk@yville.com.
- Members of the public can provide public comment electronically via email at publiccomment@yville.com or using the Speech Bubble feature found with the HTML agendas at www.townofyountville.com/meetings.
- The public can now submit Public Records Act requests electronically via OneRequest found on the front page of the Town's website.



Town Clerk Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$131,801	\$199,727	\$222,008	\$222,008	\$281,797
Salaries - Part Time	\$6,265	\$0	\$0	\$0	\$0
Medicare & Fica	\$2,306	\$2,833	\$3,219	\$3,219	\$4,086
Deferred Compensation	\$7,602	\$9,605	\$15,181	\$15,181	\$19,209
Payment-In Lieu Health	\$6,000	\$7,915	\$5,400	\$5,400	\$5,400
Health Insurance	\$1,996	\$10,042	\$15,312	\$15,312	\$21,079
Dental Insurance	\$1,359	\$2,232	\$2,267	\$2,267	\$2,583
Vision Insurance	\$379	\$1,400	\$1,028	\$1,028	\$1,100
Life/Disability Insurance	\$1,316	\$2,209	\$2,349	\$2,349	\$2,851
Tuition Reimbursement	\$0	\$120	\$120	\$120	\$300
Automobile Allowance	\$0	\$0	\$0	\$0	\$360
Cell Phone Allowance	\$320	\$1,280	\$1,973	\$1,973	\$2,112
Other Employee Reimbursement	\$0	\$747	\$1,233	\$1,233	\$1,320
Technology Stipend	\$0	\$0	\$100	\$100	\$90
Pers Employer Rate	\$17,887	\$20,012	\$16,584	\$16,584	\$22,282
Allocated PRSP- Payment to Trust	\$0	\$0	\$10,844	\$10,844	\$13,721
Allocated OPEB - Payment to Trust	\$0	\$0	\$10,844	\$10,844	\$6,860
Allocated Liability Insurance	\$7,195	\$8,905	\$16,682	\$15,107	\$17,398
Allocated Wrks Comp Insurance	\$4,694	\$4,090	\$6,222	\$6,000	\$6,886
TOTAL	\$189,121	\$271,118	\$331,366	\$329,569	\$409,433

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$347	\$333	\$1,500	\$1,500	\$1,500
Other Supplies & Materials	\$933	\$244	\$1,500	\$1,500	\$1,500
Advertising	\$0	\$237	\$7,000	\$7,000	\$7,000
Elections	\$46,462	\$1,636	\$70,000	\$65,000	\$2,500
Allocated IT Costs	\$14,736	\$20,227	\$27,460	\$27,460	\$31,690
Conference & Travel	\$250	\$125	\$9,000	\$9,000	\$15,000
Meetings & Training	\$1,647	\$8,922	\$15,000	\$15,000	\$15,000
Dues & Subscriptions	\$410	\$1,164	\$1,420	\$1,420	\$2,050
Contract Services	\$91,111	\$89,818	\$133,500	\$145,297	\$122,250
TOTAL	\$155,896	\$122,706	\$266,380	\$273,177	\$198,490

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Town Clerk	\$345,017	\$393,824	\$597,746	\$602,746	\$607,923
TOTAL	\$345,017	\$393,824	\$597,746	\$602,746	\$607,923

Full-Time Staff Allocations

Town Clerk Department

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.10	0.10	0.10	0.10
Deputy Town Clerk / Management Analyst	0.00	1.00	1.00	1.00
Information Systems Administrator	0.00	0.00	0.06	0.15
Town Clerk	0.90	0.90	0.90	0.90
Town Manager	0.00	0.00	0.00	0.05
TOTAL	1.00	2.00	2.06	2.20

Performance Measures

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



Engaged Residents

Objective: Embrace citizen participation.



Visionary Leadership

Objective: Provide transparency of Town Council decisions.



Exceptional Town Services & Staff

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

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

Town Clerk Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	To encourage residents to participate in the decision-making process of all matters pertaining to the Town.	Board & Commissions Positions Recruited Metric: Number of residents appointed to Town legislative bodies.	15	17	15	16	12
		Public Comments Recorded Metric: Number of public comments received in-person and electronically.	NA	79	29	57	50
	To maintain the legislative record of the Town Council decisions.	Approved Resolutions Processed Metric: Total resolutions approved by the Council in the Fiscal Year.	72	56	62	70	50
		Approved Ordinance Processed Metric: Total ordinances approved by the Council in the Fiscal Year.	16	9	8	12	10
	To provide transparency of all records maintained by the Town staff.	Public Records Request Received/5631/Addressed Metric: Number of Public Record Act request received.	21	18	20	22	20
		RIM Program - Records Indexed to Repository	1802	208	200	6,800	1,000



Other Post-Employment Benefits (OPEB) Reserve Fund

Fund 02 Department 1900

Department Overview

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

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

Government Accounting Standards Board (GASB) Statement 75 (which replaces prior Statement 45) requires the Town to have an Actuarial Valuation prepared routinely to meet the new standards. The Town contracted with MacLeod Watts to prepare this Actuarial Valuation, which was most recently completed in January 2022. The Town's Net OPEB Liability reported in the [Annual Comprehensive Financial Report](#) at Fiscal Year Ended June 30, 2022 is \$222,296, which represents a funded status of 96%.

Fiscal Year 2022/2023 Accomplishments

- The Town utilized trust funds to pay for approximately \$182,000 in Retiree Health Insurance costs.
- The Town Council approved a discretionary contribution to the OPEB Trust in the amount of \$100,000 during the reallocation of Fiscal Year 2021/2022 Unassigned General Fund Balance.

Fiscal Year 2023/2024 Goals and Objectives

- Reduce the annual contribution to the Trust from a rate of 5.0% to a rate of 2.5% of projected salaries, which is estimated to be \$104,095.
- Continue working with MacLeod Watts Actuarial Firm to complete the next required routine Actuarial Valuation as of January 2024.

Budget Highlights

- The budget includes the use of \$200,000 in trust funds to pay for current retiree benefits, which will relieve the General Fund of this expense for Fiscal Year 2023/2024.

Did You Know?

- The OPEB Trust Fund was established on June 30, 2011 and as of April 30, 2023 has a balance of \$5,560,340.

Revenue and Transfers

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 506	\$ 178	\$ 500	\$ 273	\$ 500
(3801) Refunds & Reimbursements	0	0	0	1,543	0
(3900) Interfund Transfer	0	225,000	0	100,000	0
(3910) OPEB Allocation	0	0	182,500	182,500	104,095
(3992) Transfer In from OPEB Trust	115,000	0	195,000	195,000	200,000
Total	\$ 115,506	\$ 225,178	\$ 378,000	\$ 479,316	\$ 304,595

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Allocated OPEB - Payment to Trust	\$0	\$225,000	\$182,500	\$282,500	\$104,095
Retiree Health Insurance OPEB	\$133,125	\$161,853	\$182,000	\$182,000	\$200,000
TOTAL	\$133,125	\$386,853	\$364,500	\$464,500	\$304,095

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 164,419	\$ 146,800	\$ (10,275)	\$ (14,875)	\$ (59)
Total Revenue	\$ 115,506	\$ 178	\$ 195,500	\$ 196,816	\$ 200,500
Total Expenditures	\$ 133,125	\$ 386,853	\$ 364,500	\$ 464,500	\$ 304,000
Total Transfers	\$ -	\$ 225,000	\$ 182,500	\$ 282,500	\$ 104,000
■ ENDING FUND BALANCE	\$ 146,800	\$ (14,875)	\$ 3,225	\$ (59)	\$ 441

Fiscal Year 2022/2023 OPEB Trust Activity

Town of Yountville
PARS GASB 45 Program
OPEB Trust Fund Activity

Month	Beginning Balance	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance
Jul-22	\$ 5,184,645.35	\$ -	\$ 269,376.64	\$ 2,421.49	\$ -	\$ -	\$ 5,451,600.50
Aug-22	\$ 5,451,600.50	\$ 182,500.00	\$ (167,372.74)	\$ 2,424.49	\$ 44,524.62	\$ -	\$ 5,419,778.65
Sep-22	\$ 5,419,778.65	\$ -	\$ (363,752.11)	\$ 2,381.14	\$ 14,841.54	\$ -	\$ 5,038,803.86
Oct-22	\$ 5,038,803.86	\$ -	\$ 186,880.94	\$ 2,386.90	\$ 14,841.54	\$ -	\$ 5,208,456.36
Nov-22	\$ 5,208,456.36	\$ 100,000.00	\$ 250,561.62	\$ 1,085.10	\$ 14,841.54	\$ -	\$ 5,543,091.34
Dec-22	\$ 5,543,091.34	\$ -	\$ (175,397.35)	\$ 3,702.70	\$ 15,631.71	\$ -	\$ 5,348,359.58
Jan-23	\$ 5,348,359.58	\$ -	\$ 284,167.69	\$ 2,467.71	\$ 14,791.67	\$ -	\$ 5,615,267.89
Feb-23	\$ 5,615,267.89	\$ -	\$ (142,890.82)	\$ 2,481.51	\$ 15,211.69	\$ -	\$ 5,454,683.87
Mar-23	\$ 5,454,683.87	\$ -	\$ 99,119.29	\$ 2,513.56	\$ 15,211.69	\$ -	\$ 5,536,077.91
Apr-23	\$ 5,536,077.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,536,077.91
May-23	\$ 5,536,077.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,536,077.91
Jun-23	\$ 5,536,077.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,536,077.91
Totals FY 22-23		\$ 282,500.00	\$ 240,693.16	\$ 21,864.60	\$ 149,896.00	\$ -	\$ 5,536,077.91



PERS UAAL Reserve Fund

Fund 03 Department 2000

Department Overview

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

California Public Employees Retirement System (CalPERS) transitioned from its practice of providing one total cost for employees' pension benefits payable on an annual basis to separating costs into two categories, Normal Cost (NC) and Unfunded Actuarially Accrued Liability (UAAL). Normal CalPERS costs are based on a percentage determined by annual valuation and applied to all three plan tiers through the payroll process. Budget for this amount is found in each Town department under the PERS Employer Rate and then those amounts are transferred into this fund for payment to CalPERS and investment into the PRSP Trust.

The UAAL is billed by each plan tier and is a fixed dollar amount that is due every July. The UAAL amount is the difference between the accrued liability and the market value of the assets in the Town's CalPERS plan. CalPERS offers a discount of about 3% for paying in a lump sum rather than in monthly installments, and the Town has been fortunate enough to be able to take advantage of this offer. This generates savings of about \$10,000 each fiscal year.

Fiscal Year 2022/2023 Accomplishments

- The Town utilized Trust funds to cover the \$373,857 cost of the annual PERS UAAL.
- The Town Council approved a discretionary contribution to the PRSP Trust in the amount of \$750,000 during the reallocation of Fiscal Year 2021/2022 Unassigned General Fund Balance.

Fiscal Year 2023/2024 Goals and Objectives

- Pay CalPERS the required UAAL for on-going costs in July and take advantage of the lump sum payment discount to generate savings of \$12,863.
- Continue the annual contribution to the Trust at a rate of 5% of projected salaries, which is estimated to be \$208,190.

Budget Highlights

- The budget includes the use of \$345,603 in trust funds to pay for the annual UAAL, which will relieve the General Fund of this expense for Fiscal Year 2023/2024.
- \$66,810 of existing fund balance is being contributed to the Trust in addition to the \$208,190 generated as a percentage of projected salaries. The total contribution to the Trust will be \$275,000.

Did You Know?

- The PARS UAAL Trust Fund was established on December 5, 2017 and as of April 30, 2023, has a balance of \$3,246,269.
- As of the most recent valuation reports provided by CalPERS in July 2022, the Town's average funded status of its three pension plans is 97.1%.
 - This funded status changes every year with the release of the new annual valuation reports.

Revenue and Transfers

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 373	\$ 303	\$ 100	\$ 1,500	\$ 1,500
(3900) Interfund Transfer	0	325,000	0	750,000	0
(3911) Transfer Allocated PERS UAL	0	0	182,500	182,500	208,190
(3993) Transfer In from PRSP Trust	276,080	324,536	373,857	373,857	345,603
Total	\$ 276,453	\$ 649,839	\$ 556,457	\$ 1,307,857	\$ 555,293

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
PERS Unfunded Accrued Liab	\$276,080	\$324,536	\$373,857	\$373,857	\$345,603
Allocated PRSP- Payment to Trust	\$0	\$325,000	\$182,500	\$932,500	\$275,000
TOTAL	\$276,080	\$649,536	\$556,357	\$1,306,357	\$620,603

Summary of Fund Balance Activity

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

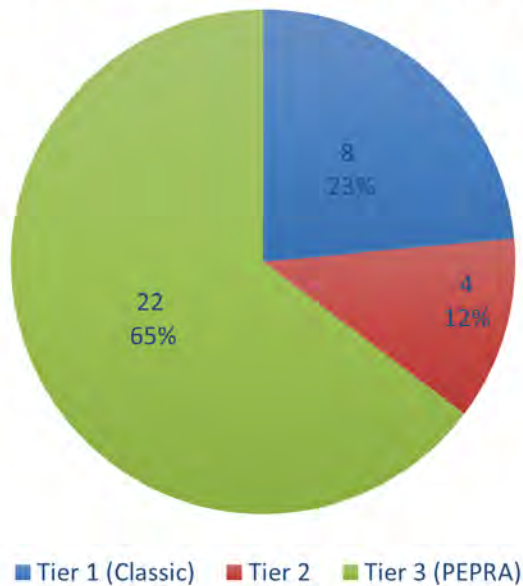
	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 74,847	\$ 75,220	\$ 944	\$ 75,523	\$ 77,023
Total Revenue	\$ 276,453	\$ 324,839	\$ 373,957	\$ 375,357	\$ 347,103
Total Expenditures	\$ 276,080	\$ 649,536	\$ 556,357	\$ 1,306,357	\$ 620,603
Total Transfers	\$ -	\$ 325,000	\$ 182,500	\$ 932,500	\$ 208,190
■ ENDING FUND BALANCE	\$ 75,220	\$ 75,523	\$ 1,044	\$ 77,023	\$ 11,713

Fiscal Year 2022/2023 Pension Rate Stabilization Plan (PRSP) Trust Activity

Town of Yountville PARS PERS UAAL PRSP Trust Fund Activity

Month	Beginning Balance	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance
Jul-22	\$ 2,543,080.31	\$ -	\$ 130,927.59	\$ 1,187.74	\$ -	\$ -	\$ 2,672,820.16
Aug-22	\$ 2,672,820.16	\$ 182,500.00	\$ (71,027.76)	\$ 1,188.98	\$ 373,857.00	\$ -	\$ 2,409,246.42
Sep-22	\$ 2,409,246.42	\$ -	\$ (161,798.65)	\$ 1,115.77	\$ -	\$ -	\$ 2,246,332.00
Oct-22	\$ 2,246,332.00	\$ -	\$ 83,359.81	\$ 1,062.39	\$ -	\$ -	\$ 2,328,629.42
Nov-22	\$ 2,328,629.42	\$ 750,000.00	\$ 113,230.42	\$ 485.13	\$ -	\$ -	\$ 3,191,374.71
Dec-22	\$ 3,191,374.71	\$ -	\$ (101,019.42)	\$ 1,802.37	\$ -	\$ -	\$ 3,088,552.92
Jan-23	\$ 3,088,552.92	\$ -	\$ 164,183.23	\$ 1,422.70	\$ -	\$ -	\$ 3,251,313.45
Feb-23	\$ 3,251,313.45	\$ -	\$ (82,743.79)	\$ 1,434.82	\$ -	\$ -	\$ 3,167,134.84
Mar-23	\$ 3,167,134.84	\$ -	\$ 57,595.82	\$ 1,457.23	\$ -	\$ -	\$ 3,223,273.43
Apr-23	\$ 3,223,273.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,223,273.43
May-23	\$ 3,223,273.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,223,273.43
Jun-23	\$ 3,223,273.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,223,273.43
Totals FY 22-23		\$ 932,500.00	\$ 132,707.25	\$ 11,157.13	\$ 373,857.00	\$ -	\$ 3,223,273.43

Number of FTE's in Each PERS Tier



Emergency Reserve Fund

Fund 04

Department Overview

In Fiscal Year 2018/2019, the Town Council adopted a change to the Fund Balance Policy to establish a minimum emergency reserve fund. In previous years, this reserve was reflected as a fund balance allocation in the General Fund. Town council decided to move this Committed Fund Balance for Emergency Reserve out of the General Fund and into a new separate reserve fund.

Use of this fund would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020. The available funds in this reserve have not yet been utilized, and instead have continued to earn interest which increases the fund balance.

Emergency Reserve Fund balance target is currently set by policy at a minimum of 20% of General Fund operating expenditures. For example, General Fund operating expenditures budget of \$9,000,000 would translate to an Emergency Reserve Fund balance of \$1,800,000.

Fiscal Year 2022/2023 Accomplishments

- The Town Council approved a discretionary contribution into the Emergency Reserve Fund in the amount of \$400,000 during the reallocation of Fiscal Year 2021/2022 Unassigned General Fund Balance.
- Anticipate ending the fiscal year with a fund balance of about \$2,837,761 which represents 27% of General Fund Expenditures.
 - This exceeds the current policy minimum of 20% of General Fund Expenditures by 7%.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to meet or exceed minimum reserve amount per Fund Balance Policy.
 - Evaluate a change in policy level to increase funding target to 25% of General Fund Expenditures.

Budget Highlights

- General Fund contribution may be possible during the reallocation of Fiscal Year 2022/2023 Unassigned Fund Balance after the close of the fiscal year.

Did You Know?

- Including investment earnings, fund balance as of April 30, 2023, is \$2,836,935.

Revenues & Expenditures

Expand All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
► Revenues	\$ 10,133	\$ 357,012	\$ 5,000	\$ 435,000	\$ 20,000
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 10,133	\$ 357,012	\$ 5,000	\$ 435,000	\$ 20,000

Summary of Fund Balance Activity

Town of Yountville EMERGENCY RESERVE FUND Fund 04

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,035,616	\$ 2,045,749	\$ 2,399,749	\$ 2,402,761	\$ 2,837,761
Total Revenue	\$ 10,133	\$ 7,012	\$ 5,000	\$ 35,000	\$ 20,000
Total Transfers IN(OUT)	\$ -	\$ 350,000	\$ -	\$ 400,000	\$ -
■ ENDING FUND BALANCE	\$ 2,045,749	\$ 2,402,761	\$ 2,404,749	\$ 2,837,761	\$ 2,857,761



Unanticipated Tourism Revenue Deficit Reserve Fund

Fund 05

Department Overview

In Fiscal Year 2018/2019, the Town Council adopted a change to the Fund Balance Policy to establish a minimum revenue stabilization reserve fund. In previous years, this reserve was reflected as a fund balance allocation in the General Fund. Town Council decided to move this Assigned Fund Balance for Revenue Stabilization out of the General Fund and into a new separate reserve fund.

In the Fiscal Year 2023/2024 Budget, this fund was renamed the Unanticipated Tourism Revenue Deficit Reserve Fund. The Town Council approved this change as it was recommended by the Town's external auditing firm, to better comply with Governmental Accounting Standards Board (GASB) definitions of reserve funds.

Given the volatility of Transient Occupancy Tax (TOT), the intent of this fund is to provide a funding source to be used should TOT revenues not materialize as budgeted.

Unanticipated Tourism Revenue Deficit Reserve funding target is established by policy at a minimum of 25% of TOT revenue budget. For example, a TOT revenue budget of \$6,000,000 would translate to a Revenue Stabilization Reserve funding target of \$1,500,000.

Fiscal Year 2022/2023 Accomplishments

- The Town Council approved a discretionary contribution into the Unanticipated Tourism Revenue Deficit Reserve Fund in the amount of \$500,000 during the reallocation of Fiscal Year 2021/2022 Unassigned General Fund Balance.
- Anticipate ending the fiscal year with a fund balance of about \$2,845,569 which equals 36% of budgeted Fiscal Year 2022/2023 Transient Occupancy Tax.
 - This exceeds the current policy minimum funding target of 25% of Transient Occupancy Tax by 11%.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to meet or exceed the minimum reserve amount per Fund Balance Policy.
 - Evaluate increasing Fund Balance Policy minimum funding target to 30% of Transient Occupancy Tax revenue.

Budget Highlights

- General Fund contribution may be possible during the reallocation of Fiscal Year 2022/2023 Unassigned Fund Balance after the close of the fiscal year.

Did You Know?

- Including investment earnings, fund balance as of April 30, 2023, is \$2,836,464.

Revenue & Expenditures

Expand All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
► Revenues	\$ 10,133	\$ 256,820	\$ 5,000	\$ 543,000	\$ 20,000
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 10,133	\$ 256,820	\$ 5,000	\$ 543,000	\$ 20,000

Summary of Fund Balance Activity

Town of Yountville UNANTICIPATED TOURISM REVENUE DEFICIT RESERVE FUND Fund 05

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,035,616	\$ 2,045,749	\$ 2,299,749	\$ 2,302,569	\$ 2,845,569
Total Revenue	\$ 10,133	\$ 6,820	\$ 5,000	\$ 43,000	\$ 20,000
Total Transfers	\$ -	\$ 250,000	\$ -	\$ 500,000	\$ -
■ ENDING FUND BALANCE	\$ 2,045,749	\$ 2,302,569	\$ 2,304,749	\$ 2,845,569	\$ 2,865,569



Utility Enterprise Capital Projects Restricted Fund

Fund 06

Department Overview

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

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

Fiscal Year 2022/2023 Accomplishments

- The prior Town Council established this new reserve fund via Resolution 22-4155 on October 18th, 2022.
- Transferred \$1,650,000 in from the General Fund to establish the initial balance.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- General Fund contribution may be possible during the reallocation of Fiscal Year 2022/2023 Unassigned Fund Balance after the close of the fiscal year.

Did You Know?

- Due to earning quarterly interest, the fund balance as of April 30, 2023 has grown to \$1,666,209.

Revenue & Expenditures

Collapse All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 1,670,000	\$ 10,000
(3301) Interest Income	0	0	0	20,000	10,000
(3901) Interfund Transfer - From General Fund	0	0	0	1,650,000	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 1,670,000	\$ 10,000

Summary of Fund Balance Activity

Town of Yountville Utility Enterprise Capital Projects Reserve Fund Fund 06

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,670,000
Total Revenue	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000
Total Transfers In(Out)	\$ -	\$ -	\$ -	\$ 1,650,000	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,670,000	\$ 1,680,000



Planning & Building Department Expenditures

General Fund Department 01-2115

Planning and Building Department Mission Statement

"The mission of the Planning and Building Department is to provide professional and equitable administration of the State of California and Town of Yountville's codes and policies while fostering creative and diverse design and uses for an exceptional, safe, and quality-designed livable built environment."

Department Overview

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

The Department is currently staffed with three full-time planning positions and one part-time building position. Planning positions include the Director of Planning & Building (Department Head) and two Associate/Assistant Planners. Historically the Department has been staffed with one Planning Manager and one Associate/Assistant Planner level position, however the Planning Manager position is currently under-filled at the Associate/Assistant Planner position level. The part-time building position is provided under contracted consultant services. Code compliance responsibilities are supplemented with a shared code compliance position in the Town Manager's office. Administrative duties are supported by a shared, part-time Accounting Assistant with the Finance Department.

Fiscal Year 2022/2023 Accomplishments

- Successfully completed transitions in key Department leadership positions (Planning & Building Director and contract Building Official).
- Implemented online permit submittal systems for building permit applications and rental registration permits.
- Successfully completed a State-mandated update to the Housing Element of the Town's General Plan.
- Successfully completed an update to the Town's Building Code.
- Successfully completed updates to the Town's Accessory Dwelling Unit regulations to implement changes in State law.
- Investigated over 65 complaints of violations of the Town's building and zoning codes.
- Processed 12 land use permit applications.
- Registered over 140 rental properties comprising 385 rental units.

Fiscal Year 2023/2024 Goals and Objectives

- Certification of Housing Element.
- Implementation of Housing Element Programs and Policies and as part of this implementation process work with standing committee of Council to analysis the Housing Element Programs and Policies.
- Continue conversations with various partners to enhance affordable housing opportunities within the town limits.
- Encourage workforce rentals with the adoption of a grant deed restricted units, senior and workforce share program, and others.
- Development of written internal Planning policies and procedures.
- Update the Safety Element.
- Review and update the Accessory Dwelling Unit Ordinance as necessary.
- Work towards changing the ZDRB to a Planning Commission regulatory body.
- Initiate a comprehensive review of the Sign Ordinance in coordination with the industry and the Chamber of Commerce, and the ZDRB.
- Continue to scan additional Planning and Building Department paper files to make them available to the public via user-friendly public website portal.
- Continue to expand the online building permit programs with a goal to include all land use/planning related permits managed online.
- Review and analyze the Solar App+ software program to determine if appropriate for Yountville and if appropriate implement the APP for use by the staff and public.
- Revise the recommended tree list to include only drought tolerant trees.

Budget Highlights

- \$113,500 budgeted for provision of contract building inspection and plan check services which reflects a decrease of \$31,500 from the prior year.
- \$60,000 is budgeted in Contract Services for legal assistance from the Town Attorney for items including development project legalities, Municipal Code amendments, and code compliance.
 - Contract Services budget is reduced by \$54,000 mostly because it does not include prior year consulting costs for Housing Element Update.
- \$60,000 is budgeted for on-call specialty consultants to service needs for arborists, (historical) architects, and environmental consultants (CEQA).
- \$7,500 is budgeted for implementation of web-based rental compliance monitoring and reporting system.

Did You Know?

- There are 482 cities in the State of California. In terms of population, Yountville is the State's 447th smallest city.
- The Town's population dropped by 113 people from 2,942 in 2021 to 2,829 in 2022 (California Department of Finance).
- The average home value in Yountville is \$1,252,500, up 6.7% over the past year.
- 63% of households in Yountville are owner-occupied and 37% are renter occupied.
- The valuation of current building permits for new construction is about \$850 per square foot for moderate construction improvements and up to \$1,200 per square foot for higher end improvements and some commercial construction improvements.
- The Town's Employee Parking Management Program includes 15 businesses, with 618 enrolled employees.
- The Town's pedestrian Wayfinding Sign Program includes 18 participating businesses covering 172 signs.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$433,398	\$401,712	\$496,422	\$496,422	\$534,130
Salaries - Part Time	\$0	\$8,158	\$9,095	\$12,537	\$14,685
Overtime	\$0	\$0	\$0	\$939	\$0
Medicare & Fica	\$5,793	\$6,100	\$7,894	\$7,894	\$8,868
Deferred Compensation	\$27,778	\$24,285	\$35,235	\$35,235	\$37,366
Payment-In Lieu Health	\$0	\$5,075	\$6,000	\$6,000	\$900
Health Insurance	\$49,592	\$32,822	\$37,879	\$37,879	\$69,565
Dental Insurance	\$4,104	\$3,885	\$4,828	\$4,828	\$4,385
Vision Insurance	\$1,648	\$1,759	\$1,903	\$1,903	\$1,925
Life/Disability Insurance	\$3,982	\$3,980	\$4,736	\$4,736	\$5,571
Tuition Reimbursement	\$0	\$360	\$1,620	\$1,620	\$1,680
Automobile Allowance	\$2,400	\$3,370	\$3,240	\$3,240	\$3,240
Cell Phone Allowance	\$2,640	\$3,120	\$3,653	\$3,653	\$3,984
Other Employee Reimbursement	\$650	\$1,205	\$2,677	\$2,677	\$2,704
Technology Stipend	\$0	\$0	\$640	\$640	\$2,430
Pers Employer Rate	\$46,153	\$41,137	\$53,738	\$53,738	\$55,067
Allocated PRSP- Payment to Trust	\$0	\$0	\$24,614	\$24,614	\$26,323
Allocated OPEB - Payment to Trust	\$0	\$0	\$24,614	\$24,614	\$13,161
Allocated Liability Insurance	\$24,588	\$29,822	\$27,004	\$24,330	\$37,245
Allocated Wrks Comp Insurance	\$16,037	\$13,696	\$7,301	\$6,993	\$11,854
TOTAL	\$618,764	\$580,488	\$753,092	\$754,491	\$835,083

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$127	\$204	\$2,000	\$2,000	\$1,500
Other Supplies & Materials	\$619	-\$510	\$3,000	\$3,000	\$1,500
Postage & Printing	\$2,014	\$3,386	\$4,000	\$4,000	\$4,500
Bank & Fiscal Agent Fees	\$5,471	\$10,519	\$5,500	\$5,500	\$5,500
Building Inspection Services	\$86,874	\$86,718	\$120,000	\$120,000	\$93,500
Plan Check Services	\$20,378	\$33,493	\$25,000	\$25,000	\$20,000
Vehicle Maintenance	\$0	\$403	\$500	\$500	\$500
Allocated IT Costs	\$29,465	\$40,463	\$54,910	\$54,910	\$43,580
Conference & Travel	\$0	\$495	\$7,075	\$7,075	\$12,000
Meetings & Training	\$106	\$550	\$1,275	\$1,275	\$1,000
Dues & Subscriptions	\$697	\$2,621	\$1,500	\$1,500	\$1,500
Way Finding Sign Program	\$1,891	\$320	\$4,500	\$4,500	\$2,000
Contract Services	\$95,482	\$168,851	\$192,000	\$192,000	\$188,000
TOTAL	\$243,126	\$347,512	\$421,260	\$421,260	\$375,080

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Planning & Building	\$861,890	\$928,000	\$1,174,352	\$1,175,751	\$1,210,163
TOTAL	\$861,890	\$928,000	\$1,174,352	\$1,175,751	\$1,210,163

Program Revenues

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3110) Building Permits	\$ 55,618	\$ 84,588	\$ 95,000	\$ 95,000	\$ 85,000
(3111) Plan Checks	23,754	53,293	55,000	55,000	28,000
(3112) Tech Upgrade Fee	5,561	5,344	5,000	5,000	5,000
(3114) Digitization Fee	56	0	500	500	100
(3120) Special Event Permit*	0	0	0	0	1,500
(3190) Tree Removal Permit	774	1,430	1,500	1,500	1,500
(3192) Cannabis Delivery Permit	250	0	100	100	100
(3195) Minor Home Occ Permit	160	159	150	150	150
(3220) Administrative Fines - Penalties	62,400	10,000	5,000	5,000	2,500
(3601) Planning Service Charge	78,380	19,036	75,000	75,000	75,000
(3605) Rental Program Registration	18,519	17,860	20,000	20,000	20,000
(3606) Conditional Use Permit Fee	52,559	0	27,000	27,000	30,000
(3615) Way Finding Signage Fees	12,136	6,580	12,500	12,500	12,500
(3625) Parking Mgmt- Vehicle Reg. Fee	5,836	37,320	50,000	50,000	50,000
(3635) Parking Mgmt- Off Site Parking	3,458	5,287	10,000	10,000	10,000
(3640) Storefront Display Monitoring	1,383	0	0	0	1,000
(3800) Miscellaneous Revenue	16,993	501	0	0	100
Total	\$ 337,838	\$ 241,398	\$ 356,750	\$ 356,750	\$ 322,450

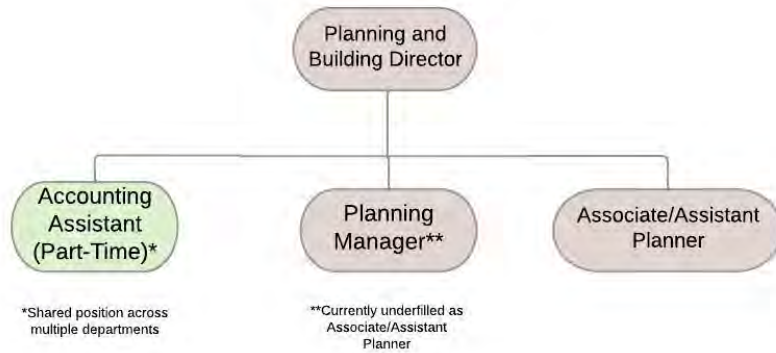
*Special Event Permit revenue moved from the Parks & Recreation department to the Planning & Building department in Fiscal Year 2023/2024.

Full-Time Staff Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.30	0.30	0.30	0.30
Assistant/Associate Planner	1.00	1.00	1.00	1.00
Code Compliance Officer	0.00	0.00	0.25	0.25
Deputy Director of HR & IT	0.05	0.05	0.05	0.05
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.10
Planning Director	1.00	1.00	1.00	1.00
Planning Manager*	1.00	1.00	1.00	1.00
Town Manager	0.10	0.10	0.10	0.10
TOTAL	3.50	3.50	3.81	3.85

*Planning Manager position currently under-filled by Associate/Assistant Planner position.

Planning and Building Organizational Chart



Performance Measures

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



Exceptional Town Services & Staff

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



Quality of Life

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

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

Planning Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Provide residents and visitors with consistent and visual pleasing wayfinding signs for Town businesses and services.	Manage the Way Finding Sign Program by working with new businesses and existing participants. Metric: Number of Sign program participants.	58	49	48	60	60
	Manage the overflow parking in residential neighborhoods.	Perform weekly spot checks and manage and enforce the Employee Parking Management Program. Metric: Number of businesses enrolled in the Employee Parking Management Program.	21	20	16	22	25
	Manage orderly and permitted building activity within the Town.	Manage a proactive building department. Metric: Number of building permits issued.	145	103	172	172	175
	Encourage high quality construction within the Town.	Uphold the Town building standards and require them during the building permit process. Metric: Annual Building Permit revenue.	\$339,349	\$185,342	\$200,326	\$450,000	\$400,000
	Monitor Yountville neighborhoods to ensure that the majority of home remain residential rather than for short-term occupancy.	Require that all residential rental units have a registration permit number and limit the rental to 30-days or more. Metric: Rental Registration Permits issued per annum.	220	180	170 (400 units)	170	170
	Ensure activity within the Town is consistent with the Municipal Code Policies.	Actively monitor the activity and respond as necessary. Metric: Code Compliance cases processed per year.	67	36	39	60	60

* Information not readily available

Law Enforcement Services Department Expenditures

General Fund Department 01-3200

Department Overview

The Town has contracted with the Napa County Sheriff's Office to provide law enforcement services to the Town since incorporation on February 4, 1965. The Town and Napa County Sheriff's Office agreed to terms for a four (4) year contract renewal from July 1, 2020 to June 30, 2024 which provides 160 hours per week with four (4) dedicated positions including one sergeant who serves as patrol supervisor and head of the Yountville Station. In early 2022, the Napa County Sheriff designated a Lieutenant to serve as direct liaison between the Town and Sheriff's Office Administration.

The Yountville Station is further supported by the full resources of the Napa County Sheriff's Office including detective and specialty resources as needed. Deputies provide a full spectrum of municipal law enforcement services, 24-hour a day, 7-days a week. Additional support from the Sheriff's Office, which is not so obvious, includes: personnel management (i.e., recruitment, hiring, training, etc.); equipment and vehicle issue and maintenance; dispatch services; records management; crime scene and lab processing; property/evidence management and storage; investigative services (major crime and accident); supplemental patrol services, canine services; animal services; hazardous device mitigation; SWAT and Crisis Negotiation; disaster response management and training; and special event services.

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.

Fiscal Year 2022/2023 Accomplishments

- The Yountville Sergeant participated in weekly staff Management Team meetings and provided quarterly Public Safety Reports to the Town Council.
- Assisted code enforcement efforts by working with the Planning staff on cases.
- Performed limousine/hired driver education and enforcement within the Town of Yountville ensuring safety for our residents and visitors.
- Yountville Station staff handled: 3,647 calls for service, 104 reports, 21 arrests, and 12 traffic collision investigations. (2022)
- Collected and destroyed over 46 pounds of unwanted pills and pharmaceuticals dropped off by residents during Drug Take Back Day.
- Assisted with security and traffic management for public events such as the Yountville Days Parade and Art, Sip & Stroll.
- Transitioned a new full-time Sergeant and Deputy to the Town.
- Collected and applied approximately \$150,000 in Citizen Option for Public Safety (COPS) Grant funding from the State to offset public safety costs.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- The Public Safety Law Enforcement budget calls for a 3.14% increase, or \$38,747 for Fiscal Year 2023/2024 in accordance with the four-year contract between the Town and Napa County Sheriff’s Department.
 - This is the last year of the four-year agreement which expires in June 2024.

Did You Know?

- As parking enforcement and traffic enforcement continues to be of interest to many residents, the Sheriff’s Office issued 226 citations for all manner of violations in the past calendar year. The number of warnings issued far exceeds the number of citations, as we strongly believe educating the motoring public and promoting road safety is of utmost importance.



Department Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$0	\$0	\$500	\$500	\$500
Contract Services	\$1,167,363	\$1,194,799	\$1,232,373	\$1,232,373	\$1,271,120
TOTAL	\$1,167,363	\$1,194,799	\$1,232,873	\$1,232,873	\$1,271,620

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3011) Sales Tax Public Safety	\$ 25,791	\$ 26,102	\$ 20,000	\$ 20,000	\$ 20,000
(3201) Vehicle Code Fines	423	548	500	500	500
(3402) State Cops Program	156,727	163,372	144,000	163,000	159,000
Total	\$ 182,941	\$ 190,021	\$ 164,500	\$ 183,500	\$ 179,500



Fire & Emergency Medical Services

Department Expenditures

General Fund Department 01-3201

Department Overview

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

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

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

Contract negotiations are currently underway for the Fiscal Year 2023/2024 fire services costs. Estimated personnel figures were provided to the Town Council Meeting in early April with a proposed increase to Cal Fire personnel staffing at the Yountville Station. This will result in an increase to the overall cost of the fire services contract provided to the Town of Yountville. This increase will be equally split three ways between the Town of Yountville, the Veterans Home, and the County of Napa. Negotiations are still being finalized with the three affected parties. Final figures should be available in June when the County of Napa finalizes their budget process and approves the increased staffing.

The contract provides the following:

- A Fire Chief responsible for the overall operation of the Napa County Fire Department.
- An operational staff consisting of one Assistant Chief, one Fire Captain and eleven Fire Apparatus Engineers serving the Yountville Fire Station.
- A Training Bureau consisting of one Battalion Chief and two Fire Captains funded by CAL FIRE, and two Fire Captains and one Office Technician funded by Napa County. The Bureau provides training to both career and volunteer firefighters within NCFD.
- A Fire Marshal's Bureau consisting of a Battalion Chief (Fire Marshal), two Fire Captains (Deputy Fire Marshal), one Plans Examiner, one Code Enforcement Officer, and one Office Technician. The Fire Marshal's Bureau provides review and inspection for use permits, new construction and special events in the county. The Bureau also works with Napa Firewise and manages the brush chipping program.
- A dispatch center consisting of a Battalion Chief, five Fire Captains and 2.75 Communications Operators funded by CAL FIRE, and one Fire Captain and 5.25 Communications Operators funded by Napa County. Dispatch for NCFD is provided by the CAL FIRE Emergency Command Center (ECC) in St. Helena. The ECC also dispatches for

the CAL FIRE Sonoma-Lake-Napa Unit, Calistoga Fire Department and St. Helena City Fire Department and Lake County Fire.

- Fleet Management consisting of one Fleet Equipment Manager funded by CAL FIRE and three Heavy Equipment Mechanics funded by Napa County.
- An administrative Staff consisting of a Staff Services Manager, Personnel Supervisor, 1 Staff Services Analyst and funds half a position for one Office Technician.
- Three field Battalion Chiefs funded by CAL FIRE provide daily command and control oversight for incidents within the Town and adjoining County areas.

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

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

Some of the risks faced by the Town of Yountville and Napa County residents are large and damaging wildfires, earthquakes, floods and other large disasters. Wildfires have substantial potential for large loss of life and property as witnessed in 2020 in Napa County. Effectively mitigating such threats requires the ability to commit available resources quickly and in the manner, the Incident Commander determines to be the most effective. Delays of any nature can allow any large scale emergency to expand out of control and increase the damage and potential loss of life.

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

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

Fiscal Year 2022/2023 Accomplishments

- Continued the Fire Inspection Program for commercial properties.
- Provided community emergency preparedness support.
- No major incidents or disasters affecting the Town.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- The contract with CAL FIRE is estimated to cost \$1,420,000 for Fiscal Year 2023/2024 to reflect new engine company staffing model per Cal Fire contract with Napa County.
- The Town estimates a Fire Tax Credit of \$272,000 to offset costs. This credit is reflected on the invoice the Town receives from CalFire.
- Including the Fire Tax Credit, the total anticipated cost for services is \$1,148,000 which is the amount reflected in the Department Expenditure line items.

Did You Know?

- Yountville Station 12 is a model of cost-effective “shared services” delivery between the County, Veterans Home and the Town of Yountville.

Department Expenditures

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Contract Services	\$425,605	\$457,579	\$759,022	\$715,022	\$1,148,000
TOTAL	\$425,605	\$457,579	\$759,022	\$715,022	\$1,148,000



Public Works - Administration & Engineering Department Expenditures

General Fund Department 01-4301

Public Works Department Mission Statement

"The mission of the Town of Yountville Public Works Department is providing beautiful parks, safe streets, and high quality water and wastewater treatment while creating an inviting public environment to both live and visit."

Department Overview

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

The Public Works Administration and Engineering Division are staffed by a Public Works Director, a Deputy Director, an Engineering Technician and a shared (Finance) Senior Management Analyst. This lean staff, along with Municipal Operations and Utilities Division staff manage the day-to-day operations, budget and planning for the Public Works Department.

The Public Works Department Administration and Engineering Division administers programs such as:

- Capital Improvement Program (CIP)
- Pavement Management, Floodplain Management
- National Pollutant Discharge Elimination System (NPDES) for Municipal Storm Water
- Water Conservation
- Right of Way Code Compliance
- Public Property ADA Programs
- Water Code Compliance

The budget includes funding for regulatory permits such as:

- National Pollutant Discharge Elimination System (NPDES)
- Department of Water Resources, Drinking Water Division
- Regional Water Quality Control Board Storm Water
- Department of Public Health
- Bay Area Air Quality Management Board

The fees include the Year Five Monitoring and reporting requirements for the "Measure A" Flood Projects. There is also a contract with Napa County Flood Control & Water Conservation District to manage the Napa County Storm Water Pollution Prevention Program (NCSWPPP). This includes a program to remove sedimentation and non-native species and vegetation from Hopper Creek and the Town's segment of Beard Ditch.

The Public Works Department continues to maximize service delivery using Town Staff. This process results in a more responsive, responsible, and effective department. Examples include improved regulatory compliance, increased employee safety, reduced the risk of liability, reduced purchasing costs, better managed infrastructure, reduced energy costs, coordination with other departments, increased training and staff development.

The Administration and Engineering Division also works with the Planning & Building Department to provide development and plan review and other planning, building and administrative functions that support private development project application processing, review, right of way & stormwater inspection and monitoring. Staff time for this process is reimbursed by the applicant to allow for full cost recovery while working on private development projects.

Fiscal Year 2022/2023 Accomplishments

- Successfully managed the design and construction of 14 Capital Improvement Projects (CIP). This included design and construction of the Annual Street Maintenance and Paving Program (Using Measure T, Gas Tax, and SB1 Funds), water and wastewater infrastructure projects.
- Replaced wood-shingled roofing with metal roofing at 6 bus shelter locations (CF-0026).
- Performed community outreach and code enforcement in regard to Water Conservation efforts due to the extreme drought effecting California.
- Coordinate with the Planning and Building Department and provide plan review services and engineering services on 10 private development projects.
- Refine work plan and budgets for Measure T, SB1 and Gas Tax (HUTA) funds. This requires the Town to submit five-year plans per the program requirements. These plans are updated biannually with reports on project completion submitted on an annual basis.
- Implemented online permit submittal systems for encroachment permit submittals in OpenGov Permits & Licensing.
- Worked with the Planning and Building Department to develop the Code Compliance position to assist with the education and enforcement of Town codes and regulations.

Fiscal Year 2023/2024 Goals and Objectives

- Complete the Annual Street Maintenance and Paving Project(s) (MT-3024)
- Complete the Annual Inflow and Infiltration Reduction Program (WW-2024)
- Refine work plan and budgets for Measure T, SB1 and Gas Tax (HUTA) funds. This requires the Town to submit five-year plans per the program requirements. These plans are updated biannually with reports on project completion submitted on an annual basis.
- Complete the Annual ADA Accessibility Improvements Program (CP-2024) as adopted in the ADA Transition Plan.
- Continue to provide community outreach and enforcement pertaining to Water Conservation regulations due to the extreme drought effecting California.
- Coordinate with the Planning and Building Department to provide plan review services and engineering services on private development projects.
- Assist Town Manager in negotiations of a new water purchase and wastewater treatment contract with the Veterans Home/CalVet.

Budget Highlights

- Anticipating \$675,000 in combined revenue to Special Revenue Funds from Measure T (Fund 25), SB1 (Fund 26) and Gas Tax (Fund 20) will continue to be the revenue resources for funding of street projects. The projects will be adjusted to the level of funding to continue the Annual Street Maintenance Paving Program without additional General Fund support.
- Continuation of design and management services using Town staff in-house and working with outside consultants.
- \$81,014 budgeted in Other Agencies to fund regulatory permits.
- \$12,000 decrease in Contract Services due to the contracted Interim Operations Manager needed in prior years.

Did You Know?

- Staff issued 83 encroachment permits in Fiscal Year 2022/2023, compared to the 78 issued last fiscal year.

Departmental Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$392,507	\$385,053	\$450,178	\$450,178	\$490,385
Overtime	\$0	\$0	\$100	\$100	\$100
Medicare & Fica	\$5,271	\$5,884	\$6,528	\$6,528	\$7,111
Deferred Compensation	\$21,635	\$25,307	\$31,599	\$31,599	\$33,333
Payment-In Lieu Health	\$12,022	\$302	\$300	\$300	\$300
Health Insurance	\$40,559	\$32,830	\$36,338	\$36,338	\$54,079
Dental Insurance	\$3,709	\$2,492	\$3,641	\$3,641	\$3,931
Vision Insurance	\$1,817	\$723	\$1,613	\$1,613	\$1,610
Life/Disability Insurance	\$3,820	\$3,673	\$4,365	\$4,365	\$5,378
Tuition Reimbursement	\$0	\$120	\$240	\$240	\$240
Automobile Allowance	\$4,800	\$3,685	\$3,768	\$3,768	\$3,768
Cell Phone Allowance	\$9,600	\$2,777	\$3,097	\$3,097	\$3,091
Other Employee Reimbursement	\$1,554	\$489	\$2,417	\$2,417	\$2,405
Technology Stipend	\$0	\$0	\$2,350	\$2,350	\$630
Pers Employer Rate	\$33,737	\$29,722	\$40,527	\$40,527	\$45,994
Allocated PRSP- Payment to Trust	\$0	\$0	\$22,016	\$22,016	\$23,809
Allocated OPEB - Payment to Trust	\$0	\$0	\$22,016	\$22,016	\$11,905
Allocated Liability Insurance	\$20,809	\$25,006	\$36,922	\$33,715	\$30,255
Allocated Wrks Comp Insurance	\$13,574	\$11,485	\$16,541	\$16,052	\$14,861
TOTAL	\$565,415	\$529,547	\$684,555	\$680,859	\$733,185

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$173	\$1,139	\$800	\$800	\$800
Other Supplies & Materials	\$538	\$3,956	\$5,000	\$5,000	\$5,000
Postage & Printing	\$0	\$0	\$500	\$500	\$500
Advertising	\$0	\$188	\$1,500	\$1,500	\$1,500
Other Agencies	\$47,096	\$37,806	\$81,014	\$81,014	\$81,014
Facilities/Grounds Maintenance	\$0	\$0	\$1,000	\$1,000	\$1,000
Equipment Maintenance	\$0	\$378	\$1,000	\$1,000	\$1,000
Vehicle Maintenance	\$0	\$403	\$1,000	\$1,000	\$1,000
Utilities - Water & Sewer	\$1,055	\$1,077	\$1,300	\$1,300	\$1,400
Allocated IT Costs	\$22,427	\$29,336	\$39,820	\$39,820	\$44,560
Conference & Travel	\$0	\$0	\$3,000	\$3,000	\$3,000
Meetings & Training	\$294	\$1,262	\$2,125	\$2,125	\$2,125
Dues & Subscriptions	\$200	\$461	\$1,000	\$1,000	\$1,000
Contract Services	\$42,995	\$3,784	\$22,000	\$10,000	\$10,000
TOTAL	\$114,780	\$79,791	\$161,059	\$149,059	\$153,899

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Engineering/Administration	\$680,195	\$609,338	\$845,614	\$829,918	\$887,084
TOTAL	\$680,195	\$609,338	\$845,614	\$829,918	\$887,084

Program Revenues

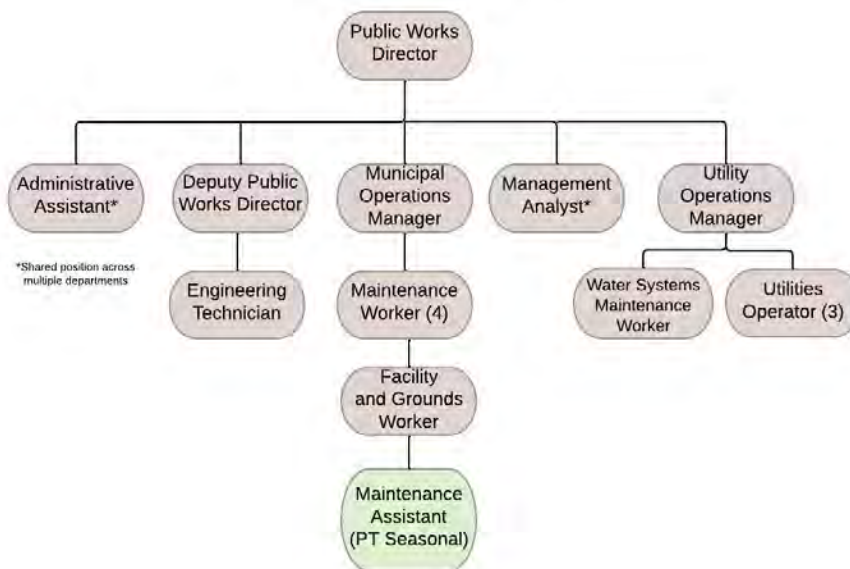
	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3199) Encroachment Permit	\$ 17,010	\$ 16,052	\$ 10,000	\$ 15,684	\$ 15,000
(3602) Engineering Service Charges	1,741	435	1,000	1,000	1,000
Total	\$ 18,751	\$ 16,487	\$ 11,000	\$ 16,684	\$ 16,000

Full-Time Staff Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Officer	0.00	0.00	0.25	0.25
Deputy Director of HR & IT	0.07	0.07	0.07	0.07
Deputy Public Works Director	0.75	0.75	0.75	0.75
Engineering Technician	0.75	0.75	0.75	0.75
Finance Director	0.05	0.05	0.05	0.05
Financial Analyst/Accountant II	0.10	0.10	0.10	0.10
Information Systems Administrator	0.00	0.00	0.06	0.10
Management Analyst II	0.45	0.45	0.45	0.45
Municipal Operations Manager	0.10	0.10	0.10	0.10
Public Works Director	0.40	0.40	0.40	0.40
Town Manager	0.10	0.10	0.10	0.10
Utility Operations Manager*	0.05	0.05	0.05	0.00
TOTAL	2.92	2.92	3.23	3.22

**Utility Operations Manager position currently filled by contracted position with the Napa Sanitation District.*

Public Works Organizational Chart



Performance Measures

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



Exceptional Town Services & Staff

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

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

Public Works Administration Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Efficiently facilitate completion of Town projects and ongoing Town maintenance.	Projects/Programs Administered	*	47	48	22	33
		Internal safety meetings held with Public Works employees.	47	47	23	25	30
	Ensure Town projects and programs are safely administered.	Provide contractors with instructions and encroachment guidelines to ensure projects are performed safely. Metric: Encroachment Permits issued	65	80	48	78	83

* data not readily available



Public Works - Streets Maintenance Department Expenditures

General Fund Department 01-4305

Department Overview

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

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

This maintenance effort does not include the private streets located within the mobile home parks, a few streets in private Homeowner's Associations, and Tallent Lane. Also, streets and sidewalks on the campus of the Veterans Home of California are state property and that infrastructure is owned and maintained by the State.

The Streets Division is staffed by and managed by the Municipal Operations Manager and includes one (1) Maintenance Worker. The Division utilizes outside contractors for services including street sweeping, street striping and curb painting, and tree care services in the public right-of way. The Streets Division is also responsible for the maintenance and construction of Yountville's unique wood framed sign and wood post street identification signs. These signs date back to the 1975 Lawrence Halperin General Plan.

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

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

Fiscal Year 2022/2023 Accomplishments

- Completed annual floodwall inspection, flood response training, and all documentation.
- Continued to expand use of GIS in a more complete and comprehensive manner. This includes layers for internal and external use, and additional Storyboards.
- Performed annual inspection of Town's storm drain system. This includes drains, swales and all inlets and outfalls for compliance with NPDES permit.
- The Urban Forest Management Program completed year three of the three-year cycle. This program involves arborists review and trimming as needed, with a minimum standard reviewing of all trees in Town at least once

every three years.

- Replaced 17 street signs.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- Other Supplies and Materials budget is increased by \$10,000 to include curb painting every other year.
- \$6,000 increase in Facilities and Grounds Maintenance budget due to the increased cost of Mutt Mitts.

Did You Know?

- The Town's streets have the highest Pavement Condition Index (PCI) rating in Napa County at 78.
- The Town message board trailer was deployed throughout the fiscal year to notify residents of the Water Shortage Emergency Regulations.
- 214 miles of streets were swept, two times a month. In the fall leaf season, the Town is swept every week on Friday.
- The Town has a unique practice of trimming its various street signs in wood which dates back to the design aesthetic of renown landscape architect Lawrence Halperin and was part of the 1975 General Plan.

Departmental Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$136,432	\$131,926	\$145,389	\$145,389	\$149,417
Overtime	\$2,610	\$5,697	\$7,000	\$7,000	\$8,500
Medicare & Fica	\$1,809	\$1,883	\$2,108	\$2,108	\$2,167
Deferred Compensation	\$8,106	\$8,349	\$10,046	\$10,046	\$10,065
Payment-In Lieu Health	\$0	\$451	\$450	\$450	\$450
Health Insurance	\$28,529	\$29,279	\$36,026	\$36,026	\$38,976
Dental Insurance	\$2,615	\$2,526	\$2,958	\$2,958	\$2,836
Vision Insurance	\$0	\$109	\$715	\$715	\$688
Life/Disability Insurance	\$1,323	\$1,379	\$1,505	\$1,505	\$2,150
Automobile Allowance	\$0	\$141	\$120	\$120	\$120
Cell Phone Allowance	\$0	\$1,328	\$1,373	\$1,373	\$1,320
Other Employee Reimbursement	\$0	\$133	\$1,099	\$1,099	\$1,066
Technology Stipend	\$0	\$0	\$190	\$190	\$0
Pers Employer Rate	\$15,555	\$14,834	\$17,147	\$17,147	\$20,357
Allocated PRSP- Payment to Trust	\$0	\$0	\$7,176	\$7,176	\$7,189
Allocated OPEB - Payment to Trust	\$0	\$0	\$7,176	\$7,176	\$3,595
Allocated Liability Insurance	\$7,076	\$8,563	\$10,941	\$9,901	\$9,873
Allocated Wrks Comp Insurance	\$4,616	\$3,933	\$4,081	\$3,933	\$3,907
TOTAL	\$208,672	\$210,531	\$255,500	\$254,312	\$262,676

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$712	\$17	\$800	\$800	\$800
Other Supplies & Materials	\$11,832	\$15,864	\$22,300	\$22,300	\$32,300
Facilities/Grounds Maintenance	\$8,994	\$13,173	\$10,000	\$13,500	\$16,000
Equipment Maintenance	\$11	\$1,350	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$990	\$2,581	\$3,000	\$3,000	\$3,000
Utilities - Gas & Electric	\$27,454	\$26,941	\$28,000	\$28,000	\$28,000
Waste Disposal & Recycling	\$702	\$0	\$0	\$0	\$0
Allocated IT Costs	\$12,781	\$13,861	\$18,820	\$18,820	\$19,100
Conference & Travel	\$0	\$85	\$1,275	\$1,275	\$1,275
Meetings & Training	\$494	\$486	\$400	\$400	\$400
Dues & Subscriptions	\$140	\$190	\$500	\$500	\$500
Contract Services	\$48,680	\$60,808	\$85,000	\$81,500	\$88,500
TOTAL	\$112,790	\$135,355	\$174,095	\$174,095	\$193,875

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$3,355	\$956	\$3,000	\$3,000	\$3,000
TOTAL	\$3,355	\$956	\$3,000	\$3,000	\$3,000

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Street Maintenance	\$324,817	\$346,842	\$432,595	\$431,407	\$459,551
TOTAL	\$324,817	\$346,842	\$432,595	\$431,407	\$459,551

Full-Time Staff Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Facility & Grounds Worker	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.00
Maintenance Worker II	0.98	0.98	0.98	0.98
Municipal Operations Manager	0.30	0.30	0.30	0.30
Public Works Director	0.05	0.05	0.05	0.05
TOTAL	1.38	1.38	1.43	1.38

Performance Measures

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



Quality of Life

Objective: Provide well-maintained streets.

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

Public Works Streets Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Public Works employees and external contractors to help maintain the Town's streets.	Number of street signs replaced	12	10	14	17	18
		Miles of streets swept	214	214	214	214	214
	Ensure that the Town's streets continue to meet high quality standards.	Town of Yountville Pavement Condition Index (PCI)	*	*	78	78	79

* data not readily available



Public Works - Parks Maintenance Department Expenditures

General Fund Department 01-4320

Department Overview

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

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

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

Responsibilities for Town Parks Maintenance staff include:

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

Fiscal Year 2022/2023 Accomplishments

- Provided high quality maintenance of parks and facilities enjoyed by residents.
- Continued to maintain the Town's park and path system at a very high level while in compliance with Phase II Emergency Water Restrictions.
- Utilized GIS and iWork Asset Management system to create efficiency and effectiveness in work order management.
- Constructed shade structure at Veterans Memorial Park restroom.
- Installed Table Tennis equipment at Vineyard Park.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- The contract services budget increased by **\$15,000** due to the installation of bark landscape material at the Community Hall.
- **\$13,025** estimated in revenue for Napa County share of Vine Trail maintenance per agreement.

Did You Know?

- Park Maintenance is responsible for mowing 2.39 acres of grass turf each week.
- 175 drought tolerant plants were planted throughout town.
- Residents used 120,000 Mutt Mitts for pet waste removal that were placed by Public Works staff in the Town-wide network of 27 Mutt Mitt Stations.
- 7 Restrooms cleaned daily during the pandemic to support increased utilization.

Departmental Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$213,203	\$201,185	\$225,490	\$225,490	\$238,149
Salaries - Part Time	\$14,565	\$36,183	\$37,709	\$37,709	\$44,621
Overtime	\$1,668	\$3,945	\$5,000	\$5,000	\$6,500
Medicare & Fica	\$3,993	\$5,591	\$6,154	\$6,154	\$6,867
Deferred Compensation	\$9,640	\$9,273	\$15,355	\$15,355	\$15,854
Payment-In Lieu Health	\$0	\$6,427	\$6,450	\$6,450	\$6,450
Health Insurance	\$32,196	\$33,941	\$42,676	\$42,676	\$46,200
Dental Insurance	\$4,597	\$4,569	\$5,706	\$5,706	\$5,585
Vision Insurance	\$0	\$430	\$1,315	\$1,315	\$1,288
Life/Disability Insurance	\$2,085	\$2,209	\$2,386	\$2,386	\$2,709
Automobile Allowance	\$0	\$141	\$120	\$120	\$120
Cell Phone Allowance	\$0	\$2,480	\$2,525	\$2,525	\$2,472
Other Employee Reimbursement	\$0	\$60	\$2,029	\$2,029	\$1,996
Technology Stipend	\$0	\$0	\$190	\$190	\$0
Pers Employer Rate	\$20,697	\$19,170	\$22,539	\$22,539	\$26,740
Allocated PRSP- Payment to Trust	\$0	\$0	\$10,968	\$10,968	\$11,324
Allocated OPEB - Payment to Trust	\$0	\$0	\$10,968	\$10,968	\$5,662
Allocated Liability Insurance	\$11,274	\$13,609	\$17,398	\$15,681	\$15,794
Allocated Wrkrs Comp Insurance	\$7,354	\$6,250	\$6,489	\$6,228	\$6,251
TOTAL	\$321,271	\$345,462	\$421,467	\$419,489	\$444,580

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$0	\$28	\$300	\$300	\$300
Other Supplies & Materials	\$50,737	\$39,403	\$45,000	\$45,000	\$45,000
Facilities/Grounds Maintenance	\$12,331	\$13,171	\$20,000	\$20,000	\$21,000
Equipment Maintenance	\$3,045	\$2,850	\$3,000	\$3,000	\$3,000
Vehicle Maintenance	\$7,558	\$19,866	\$24,000	\$24,000	\$24,000
Equipment Rental	\$136	\$1,759	\$1,000	\$1,000	\$1,000
Utilities - Gas & Electric	\$8,214	\$9,172	\$10,000	\$10,000	\$12,000
Utilities - Water & Sewer	\$78,219	\$64,664	\$77,050	\$77,050	\$80,000
Waste Disposal & Recycling	\$9,834	\$0	\$0	\$0	\$0
Allocated IT Costs	\$21,851	\$25,917	\$35,180	\$35,180	\$35,710
Conference & Travel	\$0	\$0	\$1,700	\$1,700	\$1,700
Meetings & Training	\$0	\$0	\$1,275	\$1,275	\$1,275
Dues & Subscriptions	\$0	\$0	\$500	\$500	\$500
Contract Services	\$19,590	\$32,598	\$35,000	\$35,000	\$50,000
TOTAL	\$211,513	\$209,427	\$254,005	\$254,005	\$275,485

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$3,652	\$3,497	\$3,000	\$3,000	\$9,950
TOTAL	\$3,652	\$3,497	\$3,000	\$3,000	\$9,950

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Park Maintenance	\$536,436	\$558,387	\$678,472	\$676,494	\$730,015
TOTAL	\$536,436	\$558,387	\$678,472	\$676,494	\$730,015

Program Revenue

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3191) Tree Removal In Lieu Fee	\$ 6,253	\$ 6,857	\$ 2,000	\$ 2,000	\$ 2,000
(3801) Refunds & Reimbursements	11,074	11,672	12,000	12,630	13,025
Total	\$ 17,327	\$ 18,529	\$ 14,000	\$ 14,630	\$ 15,025

Full-Time Staff Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Facility & Grounds Worker	0.95	0.95	0.95	0.95
Information Systems Administrator	0.00	0.00	0.06	0.00
Maintenance Worker II	1.33	1.33	1.33	1.33
Municipal Operations Manager	0.25	0.25	0.25	0.25
Public Works Director	0.05	0.05	0.05	0.05
TOTAL	2.58	2.58	2.63	2.58

Performance Measures

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



Premier Destination

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

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

Public Works Parks Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Maintain a clean and beautiful environment for residents and visitors to enjoy.	Trees planted	26	1	0	0	4
		Drought tolerant plants added	664	324	150	165	175
		Mutt Mitt Stations	26	26	26	27	27
		Mutt Mitts provided for pet waste	120,000	110,000	120,000	120,000	120,000



Public Works - Government Buildings Department Expenditures

General Fund Department 01-4325

Department Overview

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

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

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

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

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

Fiscal Year 2022/2023 Accomplishments

- Incorporated additional budget/maintenance requirements for facilities into annual work plan.
- Continued to develop and integrate GIS and iWorqs asset management plan when possible, by adding assets within the facilities infrastructure.
- Managed the annual Urban Forest tree maintenance program for town facilities which includes the Joint Treatment Plant, Corp Yard, and Pump Station.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- \$20,000 of savings in Principal and Interest line items due to the loan from the State of California Energy Resources Conservation and Development Commission being paid off in December 2022.
 - The loan was originally disbursed in June 2011 and annual energy savings under this program are about \$21,000.
- \$30,000 increase in Contract Services mostly due to increased cost in geothermal maintenance system.
- \$9,300 increase in Allocated Property Insurance for estimated increase in property insurance cost.
- Property Insurance premiums are increasing due to experiencing a "hard" insurance market, according to California Intergovernmental Risk Authority (CIRA).

Did You Know?

- Two Maintenance Workers on Town staff are responsible for maintaining the landscape in front of Town Hall, Community Hall, and Community Center to the high level everyone has come to expect.

Departmental Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$171,797	\$167,054	\$188,101	\$188,101	\$194,518
Overtime	\$6,159	\$9,975	\$10,000	\$10,000	\$15,000
Medicare & Fica	\$2,418	\$2,422	\$2,727	\$2,727	\$2,821
Deferred Compensation	\$10,704	\$11,080	\$12,838	\$12,838	\$13,208
Payment-In Lieu Health	\$0	\$4,913	\$5,100	\$5,100	\$5,100
Health Insurance	\$20,244	\$19,971	\$27,904	\$27,904	\$28,599
Dental Insurance	\$3,403	\$3,326	\$3,721	\$3,721	\$3,600
Vision Insurance	\$0	\$420	\$1,015	\$1,015	\$988
Life/Disability Insurance	\$1,726	\$1,842	\$1,983	\$1,983	\$2,087
Cell Phone Allowance	\$0	\$1,896	\$1,949	\$1,949	\$1,896
Other Employee Reimbursement	\$0	\$0	\$1,564	\$1,564	\$1,531
Technology Stipend	\$0	\$0	\$100	\$100	\$0
Pers Employer Rate	\$13,574	\$13,487	\$15,271	\$15,271	\$16,736
Allocated PRSP- Payment to Trust	\$0	\$0	\$9,170	\$9,170	\$9,434
Allocated OPEB - Payment to Trust	\$0	\$0	\$9,170	\$9,170	\$4,717
Allocated Liability Insurance	\$9,193	\$11,322	\$15,024	\$13,214	\$13,902
Allocated Wrks Comp Insurance	\$5,995	\$5,200	\$5,604	\$5,249	\$5,502
TOTAL	\$245,214	\$252,908	\$311,243	\$309,078	\$319,637

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$102	\$89	\$300	\$300	\$300
Other Supplies & Materials	\$12,829	\$1,845	\$6,000	\$6,000	\$3,500
Facilities/Grounds Maintenance	\$11,604	\$10,290	\$14,100	\$14,100	\$15,100
Equipment Maintenance	\$1,790	\$0	\$2,000	\$8,898	\$7,000
Vehicle Maintenance	\$1,102	\$3,698	\$1,500	\$1,500	\$1,500
Utilities - Gas & Electric	\$25,227	\$28,505	\$27,000	\$27,000	\$27,000
Utilities - Water & Sewer	\$36,054	\$31,236	\$35,000	\$35,000	\$36,750
Waste Disposal & Recycling	\$3,512	\$25	\$0	\$0	\$0
Allocated IT Costs	\$10,716	\$19,889	\$27,000	\$27,000	\$27,400
Conference & Travel	\$0	\$0	\$1,700	\$1,700	\$1,700
Meetings & Training	\$256	\$200	\$850	\$850	\$850
Dues & Subscriptions	\$50	\$50	\$500	\$500	\$500
Allocated Property Insurance	\$51,112	\$43,976	\$56,000	\$62,209	\$71,540
Contract Services	\$51,181	\$55,178	\$62,872	\$83,872	\$92,052
TOTAL	\$205,534	\$194,981	\$234,822	\$268,929	\$285,192

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$1,490	\$956	\$3,000	\$0	\$3,000
TOTAL	\$1,490	\$956	\$3,000	\$0	\$3,000

Loan Payments

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Principal	\$19,330	\$19,914	\$10,032	\$10,032	\$0
Interest	\$1,339	\$755	\$154	\$154	\$0
TOTAL	\$20,669	\$20,669	\$10,186	\$10,186	\$0

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Government Buildings	\$472,907	\$469,514	\$559,251	\$588,193	\$607,829
TOTAL	\$472,907	\$469,514	\$559,251	\$588,193	\$607,829

Full-Time Staff Allocations

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Information Systems Administrator	0.00	0.00	0.06	0.00
Maintenance Worker II	1.70	1.70	1.70	1.70
Municipal Operations Manager	0.28	0.28	0.28	0.28
TOTAL	1.98	1.98	2.03	1.98

Performance Measures

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




Exceptional Town Services & Staff

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

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

Public Works Government Buildings Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Ensure public spaces are maintained at a high level and always ready for use.	Special community events supported	23	1	13	26	30
		Emergency generator tests completed	*	2	5	5	5

* data not readily available



Parks & Recreation - Administration & Services Department Expenditures

General Fund Department 01-5405

Parks and Recreation Mission Statement

The Yountville Parks & Recreation Departments mission is to offer healthy, cost effective and innovative opportunities for community connection.

Department Overview

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

Specific operations include the administrative oversight of:

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

Fiscal Year 2022/2023 Accomplishments

- Staff worked diligently to return to in-person classes and services and maintain a safe environment for all.
- We continued to support the robust workplan of the Yountville Arts Commission.
- Continued the Parks & Recreation Master Planning process with completion planned for summer of 2023.
- We successfully recruited to fill multiple open part-time position in a very difficult job market.
- We successfully implemented CIVICREC, our new registration and rental software which went live in April 2023. The software allows for not just online registration but also online park and facility rentals.
- We successfully implement CONNECTTEAM, our new employee scheduling system which is app based and allows for more efficiency in staffing schedules and communication.
- We successfully recruited a new Recreation Coordinator that was vacant due to a resignation and welcomed Taylor Solis to the team in October of 2022.

Fiscal Year 2023/2024 Goals and Objectives

- Analyze ways to update our Part Time Staff onboarding system with HR for greater efficiency.
- Implement use of iPad at the front desk for customer registration and waiver signatures.

Budget Highlights

- Increasing in costs of supplies, postage and printing are reflected in the budget.
- Redistribution of duties allows for less part time coverage of the front desk and a reduction in part time salaries due to re-allocation of duties.
- Significant decrease in contract services is due to the funding for the Master Plan Consultants coming off as well as the switch to CIVICREC resulting in an annual fee that will be budgeted for in IT for future years.

- Revenue to Special Event, Amplified Sound and Film permitting will now be shown in the Planning Department budget.

Did You Know?

- Our team processed 3,527 registrations for Recreation Programs from July 1, 2022 – February 22, 2023. This is up from 2,137 process in FY 21/22.
- As of March 1, 2023 we have processed 111 Park Site Reservations. In comparison from July 1, 2021 - June 30, 2022 we processed 151.
- The Parks and Recreation Department supports the work of two Town Commissions (Yountville Arts and Parks and Recreation Advisory) as well as the Town of Yountville Community Foundation.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$236,613	\$235,257	\$263,334	\$263,334	\$284,941
Salaries - Part Time	\$3,475	\$4,233	\$12,000	\$12,000	\$6,000
Overtime	\$234	\$395	\$500	\$500	\$2,000
Medicare & Fica	\$3,406	\$3,460	\$4,736	\$4,736	\$4,591
Deferred Compensation	\$12,845	\$14,884	\$18,549	\$18,549	\$19,639
Payment-In Lieu Health	\$0	\$299	\$300	\$300	\$300
Health Insurance	\$31,776	\$30,825	\$38,151	\$38,151	\$43,484
Dental Insurance	\$2,681	\$2,429	\$2,882	\$2,882	\$3,025
Vision Insurance	\$0	\$24	\$833	\$833	\$880
Life/Disability Insurance	\$2,142	\$2,059	\$2,345	\$2,345	\$2,584
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$120
Automobile Allowance	\$2,400	\$2,498	\$2,616	\$2,616	\$2,616
Cell Phone Allowance	\$4,720	\$1,411	\$1,599	\$1,599	\$1,690
Other Employee Reimbursement	\$600	\$3	\$999	\$999	\$1,056
Technology Stipend	\$0	\$0	\$100	\$100	\$90
Pers Employer Rate	\$31,477	\$31,291	\$36,000	\$36,000	\$42,977
Allocated PRSP- Payment to Trust	\$0	\$0	\$12,972	\$12,972	\$14,028
Allocated OPEB - Payment to Trust	\$0	\$0	\$12,972	\$12,972	\$7,014
Allocated Liability Insurance	\$12,459	\$14,874	\$19,062	\$17,617	\$19,860
Allocated Wrks Comp Insurance	\$8,126	\$6,831	\$7,280	\$6,997	\$7,860
TOTAL	\$352,956	\$350,773	\$437,231	\$435,503	\$464,755

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$5,148	\$2,713	\$6,000	\$6,000	\$7,500
Other Supplies & Materials	\$4,541	\$2,627	\$5,000	\$5,000	\$6,500
Postage & Printing	\$8,514	\$16,478	\$19,500	\$28,500	\$26,300
Bank & Fiscal Agent Fees	\$10,049	\$11,349	\$8,500	\$8,500	\$10,500
Personnel Services	\$925	\$2,113	\$2,500	\$2,825	\$3,500
Advertising	\$571	\$1,867	\$2,500	\$2,500	\$2,000
Contract Instructors	\$120	\$0	\$0	\$0	\$0
Equipment Maintenance	\$0	\$0	\$500	\$500	\$500
Vehicle Maintenance	\$415	\$334	\$1,000	\$1,000	\$500
Allocated IT Costs	\$14,919	\$13,624	\$20,240	\$20,240	\$22,260
Conference & Travel	\$0	\$731	\$2,500	\$2,500	\$3,800
Meetings & Training	\$329	\$1,223	\$1,500	\$1,500	\$2,000
Dues & Subscriptions	\$725	\$1,501	\$3,360	\$3,360	\$3,360
Contract Services	\$4,625	\$6,166	\$14,000	\$25,800	\$2,500
TOTAL	\$50,880	\$60,726	\$87,100	\$108,225	\$91,220

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$0	\$0	\$4,700	\$4,700	\$0
TOTAL	\$0	\$0	\$4,700	\$4,700	\$0

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Admin & Services	\$403,836	\$411,499	\$529,031	\$548,428	\$555,975
TOTAL	\$403,836	\$411,499	\$529,031	\$548,428	\$555,975

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3120) Special Event Permit*	\$ 640	\$ 4,981	\$ 2,500	\$ 2,500	\$ 0
(3315) Park Rentals	6,426	19,273	14,000	14,000	15,000
Total	\$ 7,066	\$ 24,254	\$ 16,500	\$ 16,500	\$ 15,000

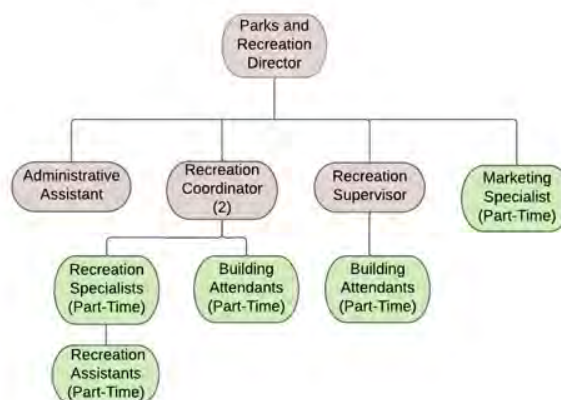
*Special Event Permit revenue moved to Planning Department as this is now a function of the new Code Compliance Officer position.

Full-Time Staff Allocations

Parks & Rec. Admin Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.50	0.50	0.52	0.52
Deputy Director of HR & IT	0.05	0.05	0.05	0.05
Finance Director	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.10
Parks & Recreation Director	0.82	0.82	0.84	0.84
Recreation Coordinator	0.00	0.00	0.10	0.15
Recreation Supervisor	0.05	0.00	0.00	0.00
Town Manager	0.05	0.05	0.05	0.05
TOTAL	1.52	1.47	1.67	1.76

Parks and Recreation Organizational Chart



Performance Measures

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



Quality of Life

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

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

Parks & Recreation - Administration & Services Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	To provide healthy, cost effective opportunities for Community Connection!	Park Picnic Site Reservations	217	10*	242	185**	200
		Picnic Site Reservation Attendees	8,250	250*	9,680	7,500	8,000
		Special Event, Film and Sound Permit Applications Processed	52	1*	11	12	Moving to Code Enf.
		Registrations Processed	5,522	2,543*	2,798	3,400	3,500

* Covid 19 Closures resulted in drastic drop in activity

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



Parks & Recreation - Day Camp Program

Department Expenditures

General Fund Department 01-5406

Department Overview

The Parks and Recreation Day Camp Program provides out of school time care for Yountville and Napa Valley residents. Camps provide daily care for children Kindergarten through 5th grades. The program provides a safe and enjoyable option for families who live or work in Yountville as well as those who live outside of Yountville and choose this camp. We provide children with stimulating and educational activities as well as the opportunity to meet new friends and have exciting experiences. This is a standalone program that is comprised of families mostly outside of Yountville while serving some Yountville residents as well as many employees based in Yountville.

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.

Fiscal Year 2022/2023 Accomplishments

- We successfully transitioned back to every other week field trips in the summer of 2022.
- We successfully added back trips to swim in the summer of 2022 at both the St. Helena and the Calistoga pools.
- We offered a new registration and payment process in summer of 2022 and continued to only offer full time/ 5 days a week options.
- We filled to capacity within 12 days of opening registration for summer of 2022.
- Recruited 6 new part-time Camp Recreation Leaders for summer of 2022.
- Successfully utilized the part-time Recreation Specialist to assist with overall management and support of the summer camp program.
- Successfully recruited and hired an internal candidate as our new Recreation Coordinator over Camps as well as Youth & Family Programs and Marketing.

Fiscal Year 2023/2024 Goals and Objectives

- Offer a field trip each week as we did prior to the pandemic.
- Continue to successfully use the VINE bus system to transport campers to Calistoga for swimming.
- Recruit and retain new part-time Recreation Assistants.
- Offer a formal Counselor in Training Program for the first time offering a leadership and mentoring option for young teens as well as create natural pool of future candidates for paid positions.

Budget Highlights

- Increases in supplies and contract services such as programming, admissions and transportation as well as returning to weekly field trips.
- Increases for part time salaries continue to grow each year with minimum wage increases and an increase in our camper maximums requiring a higher staff to child ratio.
- Increase in revenue due to fee increases as well as an increase in our maximum number of campers and an additional week of camp for summer 2023.

Did You Know?

- Camp Yville is celebrating its 30th year in the summer of 2023. We are proud to continue offering the Napa Valley's longest running consistent summer day camp.
- We serve 50 - 60 campers each week that camp is offered.
- In the summer of 2022, 10 of our 17 staff were previously CAMPERS at Camp Yville.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$28,012	\$34,867	\$43,275	\$46,275	\$44,231
Salaries - Part Time	\$54,349	\$60,441	\$62,000	\$82,000	\$86,000
Overtime	\$379	\$496	\$1,000	\$1,704	\$2,000
Medicare & Fica	\$4,522	\$5,053	\$5,370	\$6,370	\$7,220
Deferred Compensation	\$1,771	\$2,386	\$3,025	\$3,025	\$2,973
Health Insurance	\$4,049	\$5,329	\$7,787	\$7,787	\$7,934
Dental Insurance	\$335	\$414	\$548	\$548	\$499
Vision Insurance	\$0	\$0	\$263	\$263	\$285
Life/Disability Insurance	\$278	\$384	\$464	\$464	\$439
Automobile Allowance	\$0	\$48	\$48	\$48	\$48
Cell Phone Allowance	\$0	\$498	\$504	\$504	\$547
Other Employee Reimbursement	\$0	\$0	\$315	\$315	\$342
Technology Stipend	\$0	\$0	\$100	\$100	\$0
Pers Employer Rate	\$2,529	\$3,080	\$3,766	\$3,766	\$4,108
Allocated PRSP- Payment to Trust	\$0	\$0	\$2,161	\$2,161	\$2,124
Allocated OPEB - Payment to Trust	\$0	\$0	\$2,161	\$2,161	\$1,062
Allocated Liability Insurance	\$1,462	\$2,274	\$3,026	\$2,741	\$2,784
Allocated Wrks Comp Insurance	\$953	\$1,044	\$1,129	\$1,089	\$1,102
TOTAL	\$98,640	\$116,313	\$136,942	\$161,321	\$163,698

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$124	\$109	\$500	\$500	\$500
Other Supplies & Materials	\$9,560	\$8,576	\$12,500	\$12,500	\$13,545
Advertising	\$30	\$0	\$1,000	\$1,000	\$750
Allocated IT Costs	\$3,408	\$4,358	\$5,910	\$5,910	\$7,210
Conference & Travel	\$0	\$0	\$1,200	\$1,200	\$1,200
Meetings & Training	\$130	\$280	\$1,000	\$1,685	\$1,500
Contract Services	\$0	\$1,400	\$18,000	\$18,000	\$27,050
TOTAL	\$13,252	\$14,722	\$40,110	\$40,795	\$51,755

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Camp	\$111,892	\$131,035	\$177,052	\$202,116	\$215,453
TOTAL	\$111,892	\$131,035	\$177,052	\$202,116	\$215,453

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3538) Camp Program Fees	\$ 83,083	\$ 158,367	\$ 125,000	\$ 125,000	\$ 215,000
Total	\$ 83,083	\$ 158,367	\$ 125,000	\$ 125,000	\$ 215,000

Full-Time Staff Allocations

Parks & Rec. Day Camp Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.00
Parks & Recreation Director	0.02	0.02	0.02	0.02
Recreation Coordinator	0.30	0.40	0.40	0.50
TOTAL	0.37	0.47	0.53	0.57

Performance Measures

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



Quality of Life

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

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

Parks & Recreation - Day Camp Program Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	To offer high quality Day Camps for residents and local employees needing childcare options in Yountville.	Registered Campers each year	832	425*	548	675	675

* Covid 19 Closures resulted in drastic drop in activity

Parks & Recreation - Community Center Operations Department Expenditures

General Fund Department 01-5408

Department Overview

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

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

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

1. RECREATION CLASSES, EVENTS & PROGRAMS

In a typical year, the Community Center meets the needs of town residents and those from surrounding areas as a place to take affordable classes, visit the library, have a free bag of popcorn, meet up to have a cup of coffee or attend or host an event. At current, we program the Community Center over 50 hours per week.

2. TOWN CO-SPONSORED MEETINGS AND EVENTS

The Town has a Partnership/Co-sponsorship program in place that allows the free use or a reduced rental fee for local Yountville and Napa County non-profit organizations or government agencies. Many partner organizations use the center and pay just the hard costs of their use which includes staffing, security and cleaning. This is one important way the Town of Yountville supports the community. An example of this is the Kiwanis Club of Yountville Crab Feed, the Valley Players Live Theater Group, the Yountville International Short Film Festival, and various Chamber of Commerce Events and meetings. From July 2022 - March 2023, the Town co-sponsored 13 events and offered free meeting space in the Board Room 19 times.

3. EVENT AND MEETING RENTALS

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

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

As of March 2023, 31 event and meeting rentals have either taken place or are upcoming in the fiscal year.

Fiscal Year 2022/2023 Accomplishments

- We recruited and retained a consistent team of part-time Building Attendant team members to sustain the growing number of events.

- We successfully transitioned the Community Center Rental duties to Recreation Coordinator Garrett Kuehle as a result of staffing changes.
- We continued to work well as a team to balance the needs of our community classes and activities while accommodating as many paid rentals as possible.
- We closed for maintenance for two weeks in August 2022 and completed a robust list of repairs and projects thanks to our Public Works Team who organized all of the work and contractors. This included completion of the Emergency Generator Switch Gear project allowing both buildings to automatically power on in the event of a power outage.
- In April of 2023, we premiered CIVICREC, our new online registration and rental software that allows for a much more streamlined process of processing rentals saving staff time both in Parks and Recreation and in the Finance Department.

Fiscal Year 2023/2024 Goals and Objectives

- We will strive to continue balancing the needs of community programs and classes with rental requests.
- Implement revamped marketing strategy.
- Evaluate the need to continue the practice of a brief annual closure for facility cleaning and repairs.

Budget Highlights

- An \$8,000 increase in part-time staffing is shown due to an increase in rentals.
- \$9,750 in Machinery & Equipment for purchase of furniture and AED device.
- No longer budgeting for Special Event Insurance, as this is now paid directly by the renter to the third party insurance provider.

Did You Know?

- We have already booked 29 paid events from January - September 2023 of which 2 were multiple day bookings.
- The Recreation Coordinator has had 97 inquiries for rentals from October 2022 - February 2023 by email, phone call and walk ins.
- From July 1, 2022 - March 1, 2023 we have had 1,236 visits to the Yountville Events website. Most visitors find us by Googling and then the second most popular way is through the Town of Yountville website.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$82,598	\$83,280	\$95,488	\$93,108	\$87,967
Salaries - Part Time	\$3,585	\$10,465	\$10,000	\$17,500	\$18,000
Overtime	\$506	\$1,841	\$1,000	\$1,000	\$1,200
Medicare & Fica	\$1,346	\$1,949	\$2,150	\$2,150	\$2,653
Deferred Compensation	\$2,710	\$3,012	\$6,728	\$6,728	\$6,113
Health Insurance	\$10,541	\$14,002	\$18,505	\$18,505	\$13,466
Dental Insurance	\$851	\$1,097	\$1,343	\$1,343	\$920
Vision Insurance	\$0	\$0	\$450	\$450	\$423
Life/Disability Insurance	\$624	\$808	\$888	\$888	\$958
Automobile Allowance	\$0	\$528	\$528	\$528	\$528
Cell Phone Allowance	\$80	\$907	\$865	\$865	\$811
Other Employee Reimbursement	\$0	\$420	\$553	\$553	\$520
Technology Stipend	\$0	\$0	\$100	\$100	\$90
Pers Employer Rate	\$8,075	\$8,297	\$9,561	\$9,561	\$9,497
Allocated PRSP- Payment to Trust	\$0	\$0	\$4,528	\$4,528	\$4,367
Allocated OPEB - Payment to Trust	\$0	\$0	\$4,528	\$4,528	\$2,183
Allocated Liability Insurance	\$4,180	\$5,477	\$6,967	\$6,251	\$6,205
Allocated Wrks Comp Insurance	\$2,728	\$2,516	\$2,599	\$2,483	\$2,456
TOTAL	\$117,824	\$134,599	\$166,780	\$171,068	\$158,356

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$288	\$268	\$500	\$500	\$500
Other Supplies & Materials	\$4,946	\$10,795	\$16,450	\$13,450	\$20,000
Advertising	\$4,858	\$3,715	\$5,550	\$5,550	\$5,185
Facilities/Grounds Maintenance	\$0	\$0	\$3,500	\$3,500	\$3,500
Equipment Maintenance	\$0	\$1,626	\$2,500	\$2,500	\$4,000
Utilities - Gas & Electric	\$59,262	\$75,331	\$65,000	\$65,000	\$80,000
Utilities - Water & Sewer	\$11,951	\$12,067	\$11,500	\$11,500	\$20,000
Waste Disposal & Recycling	\$8,343	\$0	\$0	\$0	\$0
Allocated IT Costs	\$11,971	\$8,802	\$11,950	\$11,950	\$10,690
Conference & Travel	\$0	\$0	\$500	\$500	\$500
Meetings & Training	\$113	\$0	\$500	\$500	\$1,200
Dues & Subscriptions	\$0	\$0	\$250	\$250	\$250
Special Events Insurance	\$0	\$339	\$2,500	\$0	\$0
Contract Services	\$31,463	\$40,466	\$41,420	\$41,420	\$47,170
TOTAL	\$133,194	\$153,409	\$162,120	\$156,620	\$192,995

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$0	\$0	\$0	\$0	\$9,750
TOTAL	\$0	\$0	\$0	\$0	\$9,750

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Community Center	\$251,018	\$288,008	\$328,900	\$327,688	\$361,101
TOTAL	\$251,018	\$288,008	\$328,900	\$327,688	\$361,101

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3312) Community Hall Rental	\$ 7,233	\$ 47,356	\$ 35,000	\$ 35,000	\$ 39,000
(3313) Community Center Rental	8,256	19,313	12,000	12,000	15,000
(3314) Other Facility Rental Charges	4,923	33,012	24,000	24,000	27,000
Total	\$ 20,412	\$ 99,681	\$ 71,000	\$ 71,000	\$ 81,000

Full-Time Staff Allocations

Parks & Rec. Comm Center Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.05	0.05	0.05	0.05
Facility & Event Specialist	0.70	0.70	0.00	0.00
Information Systems Administrator	0.00	0.00	0.06	0.00
Municipal Operations Manager	0.08	0.08	0.08	0.08
Parks & Recreation Director	0.07	0.07	0.07	0.07
Recreation Coordinator	0.00	0.00	0.60	0.60
Town Manager	0.05	0.05	0.05	0.05
TOTAL	0.95	0.95	0.90	0.85

Performance Measures

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



Premier Destination

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

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

Parks & Recreation - Community Center Operations Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Provide a high quality space for events and activities for the community and visitors to enjoy.	Facility Rentals including co-sponsored	52	1**	49	98	110
		Visits to new yountvilleevents.com website.	*	1240	1,919	2,000	2,200
		Rental inquiries and Tours	*	101	328	350	350

*data not readily available

** Covid 19 Closures resulted in drastic drop in activity



Parks & Recreation - After School Program Department Expenditures

General Fund Department 01-5409

Department Overview

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

Fiscal Year 2022/2023 Accomplishments

- Town Manager and staff reviewed the needs of this program going forward.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- No expenditures budgeted in Fiscal Year 2023/2024.

Did You Know?

- After School Program remains subject to further evaluation due to closure of the school.



Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$38,574	\$12,355	\$0	\$0	\$0
Salaries - Part Time	\$5,915	\$1,596	\$0	\$0	\$0
Overtime	\$520	\$103	\$0	\$0	\$0
Medicare & Fica	\$954	\$285	\$0	\$0	\$0
Deferred Compensation	\$2,462	\$817	\$0	\$0	\$0
Health Insurance	\$6,072	\$1,826	\$0	\$0	\$0
Dental Insurance	\$506	\$141	\$0	\$0	\$0
Life/Disability Insurance	\$395	\$132	\$0	\$0	\$0
Automobile Allowance	\$0	\$48	\$0	\$0	\$0
Cell Phone Allowance	\$0	\$146	\$0	\$0	\$0
Pers Employer Rate	\$3,541	\$1,253	\$0	\$0	\$0
Allocated Liability Insurance	\$2,012	\$799	\$0	\$0	\$0
Allocated Wrks Comp Insurance	\$1,312	\$367	\$0	\$0	\$0
TOTAL	\$62,264	\$19,868	\$0	\$0	\$0

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$1,303	\$0	\$0	\$0	\$0
Allocated IT Costs	\$7,093	\$1,300	\$0	\$0	\$0
TOTAL	\$8,396	\$1,300	\$0	\$0	\$0

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
After School	\$70,660	\$21,168	\$0	\$0	\$0
TOTAL	\$70,660	\$21,168	\$0	\$0	\$0

Full-Time Staff Allocations

Parks & Rec. After School Program Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.10	0.02	0.00	0.00
Parks & Recreation Director	0.02	0.02	0.00	0.00
Recreation Coordinator	0.40	0.10	0.00	0.00
TOTAL	0.52	0.14	0.00	0.00

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3534) Afterschool Program	\$ 17,407	\$ 160	\$ 0	\$ 0	\$ 0
Total	\$ 17,407	\$ 160	\$ 0	\$ 0	\$ 0

Parks & Recreation - Leisure Programs

Department Expenditures

General Fund Department 01-5410

Department Overview

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

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

Fiscal Year 2022/2023 Accomplishments

- We recovered from the pandemic shutdowns coming back to fully in person programming in the fall of 2022. Our Golden Ticket Memberships level quickly recovered with 124 members in the fall of 2022 and 161 in the Winter-Spring of 2023.
- Successfully recruited a terrific team of part-time Building Attendants to support classes and programs.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to build excursion program back up to pre-pandemic activity levels.
- Utilize the Master Plan survey data and information to seek out new classes and programs to meet the needs of our community.

Budget Highlights

- \$3,500 increase in Supplies for Resale and Contract Services due to buses and tickets for excursions.
- \$6,500 increase in Program Services as the Town is significantly increasing programs and excursions offered.

Did You Know?

- Our Golden Ticket Program had 285 Members in 2022-23. Those members signed up for 2,168 classes. This enrollment is comprised of 51% Yountville Residents and 49% Non-Residents mainly from Napa and St. Helena.
- We offer over 34 hours of classes and programs each week for adults over 50 and another 15 hours for adults of all ages.
- Our Holiday Light Tour Excursion was so popular this year that we had people selling fake tickets for it on social media.
- Golden Ticket Program scholarships for Veterans are offered by the Town of Yountville Community Foundation non-profit organization.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$83,967	\$101,989	\$124,265	\$124,265	\$116,159
Salaries - Part Time	\$5,808	\$20,987	\$22,000	\$22,000	\$28,550
Overtime	\$94	\$284	\$500	\$500	\$600
Medicare & Fica	\$1,507	\$2,946	\$3,485	\$3,485	\$3,868
Deferred Compensation	\$4,779	\$6,612	\$8,683	\$8,683	\$8,115
Health Insurance	\$21,372	\$28,787	\$34,279	\$34,279	\$34,342
Dental Insurance	\$1,835	\$2,320	\$2,627	\$2,627	\$2,434
Vision Insurance	\$0	\$0	\$638	\$638	\$560
Life/Disability Insurance	\$784	\$1,066	\$1,192	\$1,192	\$1,222
Automobile Allowance	\$0	\$48	\$48	\$48	\$48
Cell Phone Allowance	\$0	\$1,135	\$1,224	\$1,224	\$1,075
Other Employee Reimbursement	\$0	\$0	\$765	\$765	\$672
Technology Stipend	\$0	\$0	\$100	\$100	\$0
Pers Employer Rate	\$11,047	\$13,352	\$16,537	\$16,537	\$18,527
Allocated PRSP- Payment to Trust	\$0	\$0	\$6,202	\$6,202	\$5,797
Allocated OPEB - Payment to Trust	\$0	\$0	\$6,202	\$6,202	\$2,898
Allocated Liability Insurance	\$4,267	\$6,410	\$8,142	\$7,369	\$7,349
Allocated Wrks Comp Insurance	\$2,782	\$2,944	\$3,037	\$2,927	\$2,909
TOTAL	\$138,241	\$188,879	\$239,926	\$239,043	\$235,126

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$775	\$6,994	\$8,000	\$8,000	\$12,050
Supplies for Resale	\$0	\$3,549	\$13,000	\$13,000	\$15,000
Advertising	\$2,844	\$344	\$2,000	\$2,000	\$1,200
Contract Instructors	\$33,344	\$40,563	\$45,000	\$45,000	\$51,500
Allocated IT Costs	\$7,093	\$10,843	\$14,710	\$14,710	\$14,170
Contract Services	\$0	\$5,044	\$15,000	\$15,000	\$16,500
TOTAL	\$44,056	\$67,337	\$97,710	\$97,710	\$110,420

TOTAL DEPARTMENT BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Leisure Programs	\$182,297	\$256,216	\$337,636	\$336,753	\$345,546
TOTAL	\$182,297	\$256,216	\$337,636	\$336,753	\$345,546

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3530) Class Fees	\$ 20,678	\$ 58,903	\$ 53,000	\$ 53,000	\$ 62,000
(3539) Excursion Fees	10	10,685	15,000	15,000	30,000
Total	\$ 20,688	\$ 69,588	\$ 68,000	\$ 68,000	\$ 92,000

Full-Time Staff Allocations

Parks & Rec. Leisure Program Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.20	0.25	0.25	0.25
Information Systems Administrator	0.00	0.00	0.06	0.00
Parks & Recreation Director	0.02	0.02	0.02	0.02
Recreation Coordinator	0.00	0.10	0.10	0.00
Recreation Supervisor	0.70	0.80	0.85	0.85
TOTAL	0.92	1.17	1.28	1.12

Performance Measures

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



Quality of Life

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

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

Parks & Recreation - Leisure Programs Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Provide high quality programs to serve the interests of our residents and taking our unique demographics into consideration.	Age 50+ Golden Ticket Class Registrations	2530	1053	1,170	1,500	1,700
		Excursion Registrations	235	0*	100	300	350
		Number of Hours of Leisure Classes Offered Each Week	86	31*	47	58	60

* Covid 19 Closures resulted in drastic drop in activity



Parks & Recreation - Sports Program Department Expenditures

General Fund Department 01-5412

Department Overview

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

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

Fiscal Year 2022/2023 Accomplishments

- We had record numbers of participants in our Mini-Sports programs expanding each and doubling participation numbers.
- Installed the outdoor table tennis table at Vineyard Park.
- Offered a fall Cornhole League.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- \$2,800 decrease in other supplies and materials is shown due to the purchase of the outdoor table tennis table last fiscal year.

Did You Know?

- The most recent national statistics show that there are now more than 4.8 million Pickleball Players in the United States. It is truly the America's fastest growing sport.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$17,113	\$17,631	\$27,383	\$27,383	\$21,867
Salaries - Part Time	\$436	\$11,835	\$12,000	\$12,000	\$14,500
Overtime	\$23	\$110	\$500	\$500	\$500
Medicare & Fica	\$251	\$1,138	\$1,315	\$1,315	\$1,426
Deferred Compensation	\$948	\$1,157	\$1,913	\$1,913	\$1,526
Health Insurance	\$3,874	\$3,397	\$5,040	\$5,040	\$3,537
Dental Insurance	\$330	\$268	\$361	\$361	\$240
Vision Insurance	\$0	\$0	\$153	\$153	\$125
Life/Disability Insurance	\$156	\$183	\$288	\$288	\$238
Automobile Allowance	\$0	\$48	\$48	\$48	\$48
Cell Phone Allowance	\$0	\$204	\$293	\$293	\$240
Other Employee Reimbursement	\$0	\$0	\$183	\$183	\$150
Technology Stipend	\$0	\$0	\$100	\$100	\$0
Pers Employer Rate	\$2,261	\$1,964	\$2,475	\$2,475	\$2,250
Allocated PRSP- Payment to Trust	\$0	\$0	\$1,366	\$1,366	\$1,090
Allocated OPEB - Payment to Trust	\$0	\$0	\$1,366	\$1,366	\$545
Allocated Liability Insurance	\$879	\$1,129	\$2,059	\$1,865	\$1,890
Allocated Wrks Comp Insurance	\$574	\$518	\$768	\$740	\$748
TOTAL	\$26,846	\$39,581	\$57,611	\$57,389	\$50,921

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$0	\$0	\$0	\$0	\$500
Other Supplies & Materials	\$70	\$3,191	\$7,500	\$7,500	\$4,700
Advertising	\$0	\$0	\$250	\$250	\$250
Contract Instructors	\$0	\$0	\$1,000	\$1,000	\$1,000
Allocated IT Costs	\$2,485	\$1,852	\$2,510	\$2,510	\$2,530
TOTAL	\$2,555	\$5,043	\$11,260	\$11,260	\$8,980

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Sports Programs	\$29,400	\$44,623	\$68,871	\$68,649	\$59,901
TOTAL	\$29,400	\$44,623	\$68,871	\$68,649	\$59,901

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3532) Sports Program Fees	\$ 15	\$ 7,513	\$ 7,500	\$ 9,704	\$ 11,500
Total	\$ 15	\$ 7,513	\$ 7,500	\$ 9,704	\$ 11,500

Full-Time Staff Allocations

Parks & Rec. Sports Program Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.05	0.03	0.03	0.03
Information Systems Administrator	0.00	0.00	0.06	0.00
Parks & Recreation Director	0.02	0.02	0.02	0.02
Recreation Coordinator	0.00	0.10	0.20	0.20
Recreation Supervisor	0.10	0.05	0.00	0.00
TOTAL	0.17	0.20	0.31	0.25

Performance Measures

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



Quality of Life

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

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

Parks & Recreation - Sports Programs Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Provide organized sports programs that are of interest to our residents.	Drop In Basketball Attendance	3,295	0*	721*	1350	1400
		Drop In Pickleball Attendance	2,695	40*	291*	1100	1250
		Cornhole Teams (New in 2022)	N/A	N/A	8	16	16

* Covid 19 Closures resulted in drastic drop in activity



Parks & Recreation - Community Events & Programs Department Expenditures

General Fund Department 01-5413

Department Overview

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

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

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

Fiscal Year 2022/2023 Accomplishments

- Solicited sponsorships to cover 100% of the hard costs (Movie licensing and screen/audio rental) of offering the Movie in the Park Series for 2022.
- Solicited Sponsorships to cover 90% of the hard costs (Musician Stipends) of offering the Music in the Park Series for 2022.
- Offered a successful 4th of July Concert Celebration which will now be an annual event.

Fiscal Year 2023/2024 Goals and Objectives

- Continue robust sponsorship program for events.
- Continue partnership with Yountville Arts for Music in the Park band selection.

Budget Highlights

- \$14,400 of increases in Equipment Rental and Contract Services due to cost escalation from vendors.

Did You Know?

- Yountville Days will be celebrating its 45th Year in 2023!

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$56,130	\$60,005	\$66,653	\$66,830	\$63,787
Salaries - Part Time	\$2,567	\$2,935	\$12,000	\$12,000	\$14,500
Overtime	\$379	\$602	\$1,000	\$1,000	\$1,400
Medicare & Fica	\$919	\$1,028	\$1,884	\$1,884	\$2,034
Deferred Compensation	\$2,639	\$3,157	\$4,557	\$4,557	\$4,397
Health Insurance	\$9,287	\$12,427	\$14,782	\$14,782	\$13,508
Dental Insurance	\$778	\$989	\$1,076	\$1,076	\$915
Vision Insurance	\$0	\$0	\$390	\$390	\$365
Life/Disability Insurance	\$527	\$634	\$649	\$649	\$667
Automobile Allowance	\$0	\$72	\$72	\$72	\$72
Cell Phone Allowance	\$0	\$784	\$749	\$749	\$701
Other Employee Reimbursement	\$0	\$120	\$468	\$468	\$438
Pers Employer Rate	\$5,482	\$6,128	\$6,911	\$6,911	\$7,463
Allocated PRSP- Payment to Trust	\$0	\$0	\$3,255	\$3,255	\$3,141
Allocated OPEB - Payment to Trust	\$0	\$0	\$3,255	\$3,255	\$1,570
Allocated Liability Insurance	\$2,862	\$3,883	\$5,039	\$4,563	\$4,245
Allocated Wrks Comp Insurance	\$1,866	\$1,784	\$1,880	\$1,812	\$1,680
TOTAL	\$83,436	\$94,549	\$124,621	\$124,254	\$120,884

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$0	\$43	\$0	\$0	\$0
Other Supplies & Materials	\$8,291	\$15,949	\$29,000	\$29,000	\$26,150
Advertising	\$971	\$1,739	\$1,500	\$1,500	\$2,000
Equipment Rental	\$0	\$1,500	\$8,000	\$8,000	\$14,000
Allocated IT Costs	\$3,130	\$7,226	\$9,810	\$9,810	\$9,230
Contract Services	\$8,591	\$13,555	\$26,300	\$26,300	\$34,700
TOTAL	\$20,983	\$40,012	\$74,610	\$74,610	\$86,080

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Community Events & Programs	\$104,419	\$134,561	\$199,231	\$198,864	\$206,964
TOTAL	\$104,419	\$134,561	\$199,231	\$198,864	\$206,964

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3531) Events Fees	\$ 7,511	\$ 6,632	\$ 2,000	\$ 2,000	\$ 4,050
(3803) Donations & Contributions	430	6,921	8,500	8,500	11,200
Total	\$ 7,941	\$ 13,553	\$ 10,500	\$ 10,500	\$ 15,250

Full-Time Staff Allocations

Parks & Rec. Comm Events & Programs Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Administrative Assistant II	0.05	0.10	0.10	0.10
Facility & Event Specialist	0.20	0.20	0.00	0.00
Parks & Recreation Director	0.03	0.03	0.03	0.03
Recreation Coordinator	0.30	0.30	0.50	0.45
Recreation Supervisor	0.15	0.15	0.15	0.15
TOTAL	0.73	0.78	0.78	0.73

Performance Measures

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



Quality of Life

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

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

Parks & Recreation - Community Events & Programs Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Provide high quality events that encourage community building and social activities for our residents.	Resident Bash Attendance	450	0*	300	265	350
		Movies in the Park attendance	1500	0*	1,000	1200	1,200
		Yountville Days attendance	1800	0*	1,000	2,000	2,000
		Holiday Events attendance	5150	3705	3500	4500	4,500
		Music in the Park attendance	2200	900*	2400	3000	3500

* Covid 19 Closures resulted in drastic drop in activity

YOUNTVILLE PARKS AND REC PRESENTS:

MOVIES IN THE PARK

Yountville Community Park

Concessions & Food Truck available at 6:30 PM
Movies begin at dusk

Please bring low back lawn chairs and blankets.
Those with tall chairs will be asked to sit in the back. *NO PETS*

June 23 *THE RISE OF GRU* PG
July 28 *Puss in Boots: The Last Wish* PG
August 18 *Jungle Cruise* PG-13
September 29 *Grease* PG

THANK YOU TO OUR SPONSORS!

BLUE ZONES[®] HELLO ORTHO K Kiwanis CLUB OF YOUNTVILLE
YOUNTVILLE CHAMBER OF COMMERCE DULINSKY GENERAL ENGINEERING
Big A's SR DENNINGTON JAZZERCISE

8 WEEKS OF SUMMER
Free Community Fun

Yountville Community Center
Wednesdays June 21 - August 9
2:30 - 3:30 PM

Yountville Parks and Recreation is teaming up with the Napa County Library and Friends of Yountville Library to offer a FREE summer of educational and exciting performances. Each week we will host a special guest who will put on an interactive and engaging show for you to enjoy!

Children under 12 must be accompanied by a responsible adult.
Please no drinks, snacks or pets inside the events.

Pre-Registration is preferred
Visit www.yvilleparksandrec.com to register!

6/21 Library Adventure Kick Off with Magic Dan
6/28 Puppet Show: Jack and the Beanstalk
7/5 Monkey Business
7/12 Theatre Performance
7/19 African Village Celebration
7/26 Reader Celebration with Circus of Smiles
8/2 The Bubble Lady
8/9 JNW Reptiles

This series of 8 FREE events is sponsored by the Napa County Library, the Yountville Friends of the Library, and the Town of Yountville

NAPO COUNTY LIBRARY Friends of Yountville Library Love of Yountville Parks & Recreation Department

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Yountville Summer Events

April 21	Shred & E Waste Event	12 - 3 PM	Community Center
May 6	Town Wide Yard Sale	Varies	Throughout Town
May 13	Town Clean up	Varies	UVDS Customers
May 20	Art, Sip and Stroll	11 - 5 PM	Throughout Town
May 25	The Four Hams Film	5:30 PM	Community Center
June 11	Pride Celebration	3 - 7 PM	Veterans Park
June 15	Legacy Roundtable	5:30 - 7 PM	Community Center
June 21	Magic Dan Show	2:30 - 3:30	Community Center
June 23	Movie Night	Dusk	Yountville Park
June 25	Summer Music Series	5 - 7 PM	Veterans Park
June 28	Puppet Show	2:30 - 3:30	Community Center
July 4	4th of July Festival	4 - 7 PM	Veterans Park
July 5	Monkey Business Show	2:30 - 3:30	Community Center
July 12	Theatre Performance	2:30 - 3:30	Community Center
July 16	Summer Music Series	5 - 7 PM	Veterans Park
July 19	African Village Show	2:30 - 3:30	Community Center
July 26	Circus of Smiles Show	2:30 - 3:30	Community Center
July 28	Movie Night	Dusk	Yountville Park
July 30	Summer Music Series	5 - 7 PM	Veterans Park
August 2	The Bubble Lady	2:30 - 3:30	Community Center
August 9	JNW Reptiles Show	2:30 - 3:30	Community Center
August 13	Summer Music Series	5 - 7 PM	Veterans Park
August 17	Legacy Roundtable	5:30 - 7 PM	Community Center
August 18	Camp out / Movie Night	Dusk	Yountville Park
August 25	Residents Bash	6 - 10 PM	Community Center
August 27	Summer Music Series	5 - 7 PM	Veterans Park
Sept 10	Summer Music Series	5 - 7 PM	Veterans Park
Sept 14	Yountville Out Loud	5:30 PM	Community Center
Sept 29	Movie in the Park	Dusk	Yountville Park
Oct 7	Yountville Days	11 - 2 PM	Washington St. & YV Park

Visit www.yvilleparksandrec.com to learn more!

RESIDENTS BASH 2023

SAVE THE DATE
FRIDAY, AUGUST 25

5

Parks & Recreation - Yountville Arts Program Department Expenditures

General Fund Department 01-5415

Department Overview

The Parks and Recreation - Yountville Arts Programs Department was created in Fiscal Year 2018/2019 to highlight the work of Yountville Arts and show transparency of the sources and uses of funds. This department shares .10 FTE of the Recreation Coordinator under Full-Time salary and benefits, and Part-Time salary and benefits for additional staff time. All other administrative costs for Yountville Arts are funded under the 01-5405 Administration Budget including the Parks and Recreation Directors time.

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

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

- Public Art Walk
 - Currently has 26 rotating sculptures and twelve (12) sculptures owned by the Town.
 - The “Hearts of Yountville” Program which allows for placeholder sculptures that will be owned by the Commission and sold for fundraising. We currently have two hearts remaining of the four.
- Gallery at the Community Center
 - Six shows per year that include an opening reception.
- Literary Events
 - Yountville Out Loud
 - Partnership Author Events with local authors
 - Poetry Events with the Napa County Poet Laureate
- Yountville Art, Sip and Stroll
 - Largest Visual Arts Event in the Napa Valley
 - 58 Artists with over 4,000 attendees
- Marketing
 - Production of the Art Walk Map 3 Times Per Year
 - Bi-Monthly E-Newsletter
 - Website Updates
 - Social Media
 - FAM Tours
 - Local print, television and radio outreach

- Performing Arts Subcommittee
 - Music in the Park Band Selection
 - MC lineup for Music in the Park
 - Legacy Roundtable Project

Expenses in the this department include costs related to the Gallery at the Community Center, Literary Events, Yountville Art Sip and Stroll as well as marketing. All expenses for the Public Art Walk are funded through the restricted Art Program Fee Fund 23-5414.

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

Fiscal Year 2022/2023 Accomplishments

- Installation of 8 new sculptures on the Art Walk in 2022-2023.
- Offered the new Hearts of Yountville projects during the 2023 Napa Valley Mustard Celebration.
- Added an additional five literary events and two performing arts events.

Fiscal Year 2023/2024 Goals and Objectives

- Expand Literary and Performing Arts Programming.
- Examine ideas for holiday décor at Community Center.
- Examine potential partnership with Sister City, Todos Santos, around art.
- Further develop Art Walk Tour Program.
- Update website.
- Quarterly reports to Council and Community.
- Continue to solicit Advisory Members and volunteers.
- Increase social media engagement.

Budget Highlights

- The Town of Yountville General Fund will subsidize Yountville Arts programming by \$53,073 in FY 2023-24. As per historical practice, any revenue raised above the estimated amount of \$61,500 and not expended over the budgeted amount of \$114,573 will be moved into the TOYCF Art Fund at the close of the fiscal year.
- We do not budget for revenue or expense for artwork sold. When a sale does occur, the revenue is greater than the expense (payment to the artist). At the end of the fiscal year, the net funds raised by art sales moves into the Arts Fund in the TOYCF.
- \$7,400 increase in Other Supplies & Materials due to supporting increased programming activities.
- \$5,450 increase in Advertising for anticipated change in costs.
- \$5,300 increase in Contract Services due to increase in contractor service costs.

Did You Know?

- The Yountville Art Walk currently has 38 sculpture sites. Of those 38, twelve (12) sculptures are owned by the Town of Yountville (Faces of Freedom, Memory of a Tree Mural, The Chef, Sidewalk Judge, Chaos Pamplona, YES Sculpture, Slingshot, Honorary Fireman, Raven, Polly, La Monde (Heart of Yountville For Sale), Ingalls Heart (Heart of Yountville For Sale), and the other 26 are on rotation.
- Art, Sip & Stroll is the largest visual arts event in the Napa Valley.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$6,138	\$6,261	\$14,403	\$14,492	\$7,127
Salaries - Part Time	\$1,595	\$2,039	\$18,000	\$18,000	\$18,000
Overtime	\$0	\$131	\$250	\$250	\$400
Medicare & Fica	\$201	\$243	\$470	\$470	\$364
Deferred Compensation	\$0	\$0	\$958	\$958	\$475
Health Insurance	\$788	\$1,285	\$3,459	\$3,459	\$1,184
Dental Insurance	\$65	\$104	\$256	\$256	\$72
Vision Insurance	\$0	\$0	\$78	\$78	\$50
Life/Disability Insurance	\$53	\$65	\$135	\$135	\$71
Cell Phone Allowance	\$0	\$96	\$149	\$149	\$96
Other Employee Reimbursement	\$0	\$60	\$93	\$93	\$60
Technology Stipend	\$0	\$0	\$100	\$100	\$0
Pers Employer Rate	\$439	\$472	\$1,076	\$1,076	\$547
Allocated PRSP- Payment to Trust	\$0	\$0	\$684	\$684	\$339
Allocated OPEB - Payment to Trust	\$0	\$0	\$684	\$684	\$170
Allocated Liability Insurance	\$299	\$419	\$536	\$484	\$436
Allocated Wrks Comp Insurance	\$195	\$192	\$200	\$193	\$172
TOTAL	\$9,773	\$11,366	\$41,532	\$41,562	\$29,564

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$10,501	\$11,278	\$9,600	\$9,600	\$17,000
Postage & Printing	\$0	\$5	\$0	\$0	\$0
Advertising	\$8,600	\$10,511	\$10,000	\$10,000	\$15,450
Equipment Rental	\$18,000	\$23,609	\$31,500	\$31,500	\$34,000
Allocated IT Costs	\$0	\$559	\$750	\$750	\$1,260
Conference & Travel	\$0	\$340	\$3,000	\$3,000	\$4,500
Art Sales Commission	\$77,968	\$41,692	\$0	\$1,200	\$0
Contract Services	\$9,300	\$10,983	\$7,500	\$7,500	\$12,800
TOTAL	\$124,369	\$98,977	\$62,350	\$63,550	\$85,010

TOTAL DEPARTMENT EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Yountville Arts Programs	\$134,142	\$110,344	\$103,882	\$105,112	\$114,574
TOTAL	\$134,142	\$110,344	\$103,882	\$105,112	\$114,574

Program Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3804) Art Donations/Comm	\$ 33,913	\$ 63,400	\$ 58,500	\$ 58,500	\$ 61,500
(3807) Art Sales	111,961	75,027	0	9,888	0
Total	\$ 145,874	\$ 138,427	\$ 58,500	\$ 68,388	\$ 61,500

Full-Time Staff Allocations

Parks & Rec. Yountville Arts Programs Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Facility & Event Specialist	0.10	0.10	0.00	0.00
Information Systems Administrator	0.00	0.00	0.06	0.00
Recreation Coordinator	0.00	0.00	0.10	0.10
TOTAL	0.10	0.10	0.16	0.10

Performance Measures

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



Visionary Leadership

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



Quality of Life

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

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

Parks & Recreation - Yountville Arts Programs Department Performance Measures							
Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	To provide vision, leadership, inspiration and support to artists and their art in Yountville	New sculptures added to the Art Walk	9	11	7	6	7
		Artists Supported through events and opportunities.	67	70	70	70	70
	Improve the Quality of Life for Yountville Residents by creating opportunities to view, make and interact with art.	Events offered	9	7	9	10	11
		Art Walk Audio Tours Accessed	5,820	11,500	15,906	18,000	18,000
		Art Walk Maps Distributed	3,400	450	2500	4,500	4,500
		Event Attendance	675	3900	4500	6,000	6,000



Water Utility Funds Summary

Water Utility Enterprise Fund Descriptions

Water Drought Reserve Fund (57)

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

Water Connection Impact Fee Fund (58)

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

Water Utility Capital Improvements Fund (60)

Accounts for acquisition of water system improvements and major equipment.

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

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

The two operating expenditure departments are:

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



Aggregate Water Funds Summary

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

Town of Yountville
AGGREGATE WATER FUNDS SUMMARY
Fiscal Year 2023/2024

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
REVENUE					
Residential Sales (61)	972,016	921,124	950,000	887,000	943,000
NonProfit Sales (61)	119,026	103,741	118,800	102,000	108,200
Commercial Sales (61)	374,263	384,311	398,400	384,000	407,050
Other Services (61)	136,123	185,306	183,250	207,500	208,750
State Revenue (61)	660	-	-	-	-
Miscellaneous (61)	-	351	-	295	-
System Replacement Fees (60)	118,275	127,602	130,800	136,500	147,600
Water Collection Impact Fees (60/58)	71,935	11,598	-	-	-
Investment Earnings	(513)	(12,335)	14,149	45,649	23,000
Total Revenue	\$ 1,791,785	\$ 1,721,698	\$ 1,795,399	\$ 1,762,944	\$ 1,837,600
EXPENDITURES					
Utility Distribution & Operations (61)	499,095	542,060	721,725	747,287	771,219
Utility Purchase & Conservation (61)	1,087,305	793,749	1,163,495	1,068,151	1,063,295
Utility Capital Improvements (60)	1,063,500	207,105	275,449	295,449	233,500
Total Expenditures	\$ 2,649,900	\$ 1,542,914	\$ 2,160,669	\$ 2,110,887	\$ 2,068,014
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	1,350	5,375	1,500	4,000	6,000
Transfer In/(Out) Water Capital (60)	-	-	-	888,668	-
Transfer In / (Out) Water Operating (61)	-	-	-	-	-
Transfer In/(Out) - Drought Reserve Fund (57)	-	-	-	-	-
Total Net Transfers	\$ 1,350	\$ 5,375	\$ 1,500	\$ 892,668	\$ 6,000
Excess (Deficiency) After Transfers	\$ (856,765)	\$ 184,159	\$ (363,770)	\$ 544,725	\$ (224,414)

Aggregate Water Expenditure Summary by Category

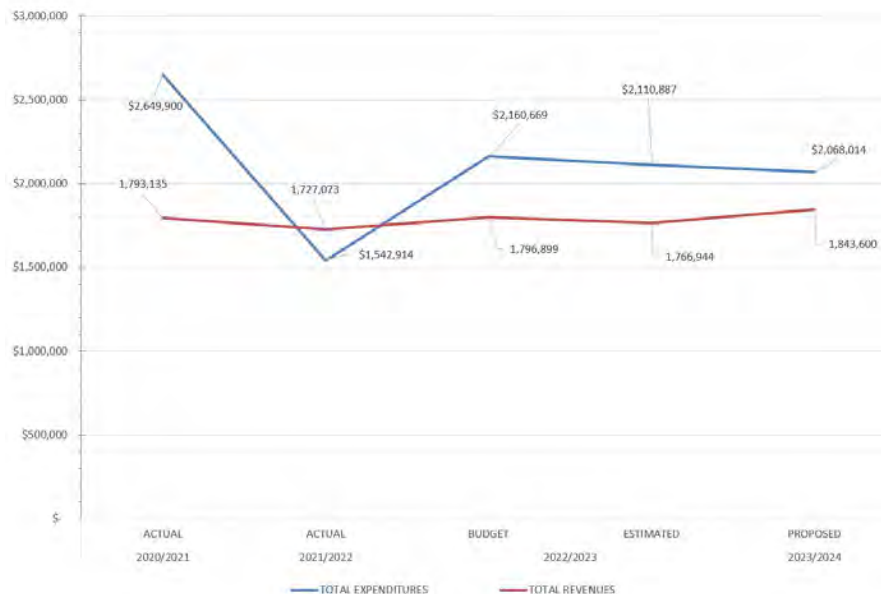
Outlines estimated total expenditures associated with personnel, supplies and services, capital outlay, debt service, water purchases, and depreciation expenses.

Town of Yountville AGGREGATE WATER FUNDS Expenditure Summary by Category

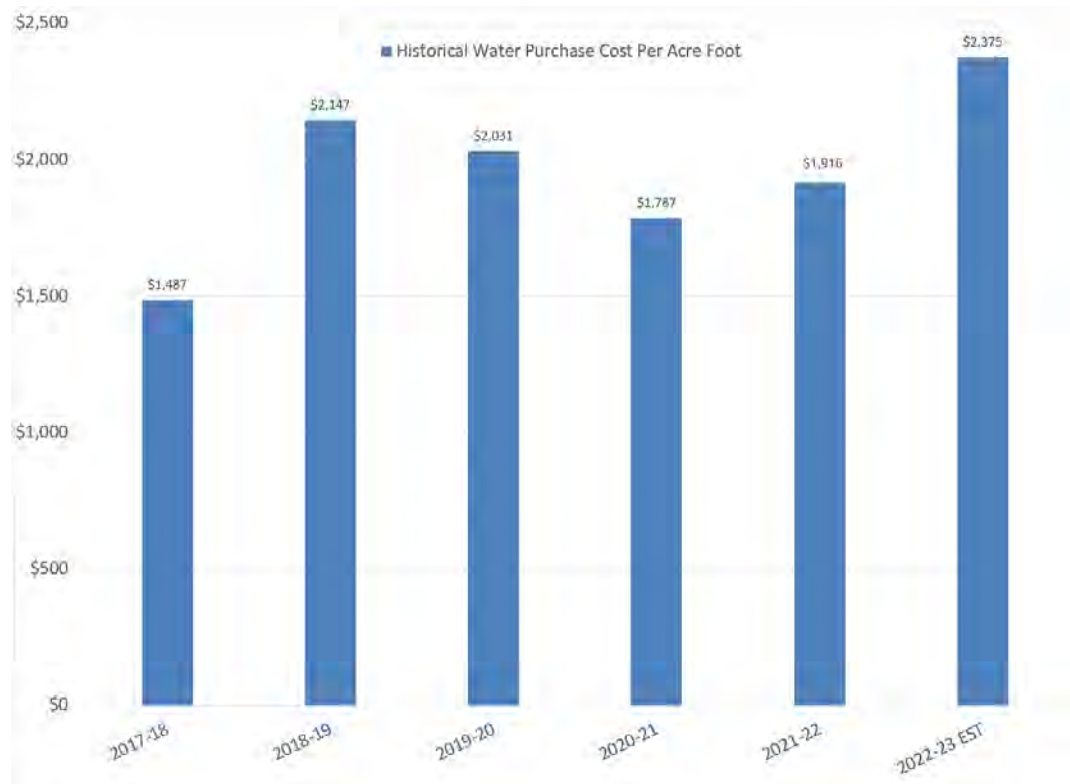
	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
PERSONNEL					
Salaries	307,984	318,803	380,660	380,660	396,395
Benefits	73,934	85,847	105,797	105,797	118,323
* PERS Emplr Rate/Pension Expense	54,867	31,019	42,332	42,332	47,750
Allocated - Workers Comp, Liability, OPEB	45,013	13,042	71,921	68,954	62,605
Total Personnel	\$ 481,798	\$ 448,711	\$ 600,710	\$ 597,743	\$ 625,073
SUPPLIES & SERVICES					
Supplies & Services	65,466	95,588	138,010	158,661	147,941
Contract Services	19,503	64,946	65,000	77,534	80,000
Total Supplies & Services	\$ 84,969	\$ 160,534	\$ 203,010	\$ 236,195	\$ 227,941
CAPITAL OUTLAY					
Capital Outlay	1,005,204	134,534	200,000	200,000	145,000
Total Capital Outlay	\$ 1,005,204	\$ 134,534	\$ 200,000	\$ 200,000	\$ 145,000
DEBT SERVICE					
Debt Service	-	11,000	9,949	9,949	-
Total Debt Service	\$ -	\$ 11,000	\$ 9,949	\$ 9,949	\$ -
WATER PURCHASES					
Water Purchases	1,017,707	718,284	1,075,000	975,000	975,000
Total Water Purchases	\$ 1,017,707	\$ 718,284	\$ 1,075,000	\$ 975,000	\$ 975,000
DEPRECIATION EXPENSE					
Depreciation Expense	60,222	69,851	72,000	92,000	95,000
Total Depreciation Expense	\$ 60,222	\$ 69,851	\$ 72,000	\$ 92,000	\$ 95,000
TOTAL EXPENSES	\$ 2,649,900	\$ 1,542,914	\$ 2,160,669	\$ 2,110,887	\$ 2,068,014

*Includes adjustment for GASB 68

Aggregate Water Funds Revenues and Expenditures



Cost Per Acre Foot Water Purchase History



Water Operating Revenues by Category

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 307	\$ 658	\$ 200	\$ 10,000	\$ 3,500
(3302) Investment Market Adjustment	-10,546	-28,550	0	0	0
(3220) Administrative Fines - Penalties	0	9,600	0	4,600	0
(3409) Other State Revenues	661	0	0	0	0
(3610) Residential	615,932	589,254	614,000	1,140,000	607,000
(3611) Multi Residential	102,044	105,762	108,000	206,000	109,200
(3612) Mobile Home	115,888	93,894	90,000	160,000	84,800
(3613) Condominium	81,796	83,708	84,000	168,000	89,000
(3614) Residential-outside	56,356	48,506	54,000	100,000	53,000
(3620) Church-nonprofit Group	51,146	45,318	48,000	86,000	45,600
(3621) Town Use	67,880	58,423	70,800	118,000	62,600
(3630) Resturant-bar	62,298	72,543	72,000	140,000	74,200
(3631) Hotel/inn	192,279	187,360	198,000	381,000	201,900
(3632) Other Commerical	74,739	76,172	78,000	156,000	82,700
(3633) Multi Commerical	44,947	48,236	50,400	91,000	48,250
(3660) Other Service Charges	-115	17,454	12,000	54,000	15,000
(3661) Fireline	135,238	167,350	171,000	361,000	193,500
(3662) Meter Sets	1,000	502	250	0	250
(3800) Miscellaneous Revenue	0	351	0	590	0
(3901) Interfund Transfer - From General Fund	1,350	5,375	1,500	8,000	6,000
Total	\$ 1,593,198	\$ 1,581,916	\$ 1,652,150	\$ 3,184,190	\$ 1,676,500

Water Utility Operating Fund Summary

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

Town of Yountville WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2023/2024 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ (115,779)	\$ (108,981)	\$ (110,638)	\$ 137,126	\$ (86,217)
OPERATING REVENUE					
Residential Sales	972,016	921,124	950,000	887,000	943,000
Non Profit Sales	119,026	103,741	118,800	102,000	108,200
Commercial Sales	374,263	384,311	398,400	384,000	407,050
Other Services	136,123	185,306	183,250	207,500	208,750
Other Revenue	660	9,951	-	2,595	-
Total Operating Revenue	\$ 1,602,088	\$ 1,604,433	\$ 1,650,450	\$ 1,583,095	\$ 1,667,000
OPERATING EXPENSES					
Personnel	481,798	448,711	600,710	597,743	625,073
Supplies & Services	84,969	160,534	203,010	236,195	227,941
Capital Outlay	1,926	8,280	6,500	6,500	6,500
Water Purchases	1,017,707	718,284	1,075,000	975,000	975,000
Total Operating Expenses	\$ 1,586,400	\$ 1,335,809	\$ 1,885,220	\$ 1,815,438	\$ 1,834,514
NET OPERATING INCOME (LOSS)	\$ 15,688	\$ 268,624	\$ (234,770)	\$ (232,343)	\$ (167,514)
NON-OPERATING REVENUE, EXPENSES & TRANSFERS					
3301 Investment Earnings	(10,240)	(27,892)	200	5,000	3,500
3901 Interfund Transfer - Low Income Subsidy (01)	1,350	5,375	1,500	4,000	6,000
7900 Transfer to Water Capital (60)	-	-	-	-	-
Total Non-Operating Revenue, Expenses & Transfers	\$ (8,890)	\$ (22,517)	\$ 1,700	\$ 9,000	\$ 9,500
■ ENDING FUND BALANCE	\$ (108,981)	\$ 137,126	\$ (343,708)	\$ (86,217)	\$ (244,231)
Fund Balance as Percent of Operating Expenses	-7%	10%	-18%	-5%	-13%
Net Change in Fund Balance	6,798	246,107	(233,070)	(223,343)	(158,014)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	565,566	467,388	550,354
Unreserved	(108,981)	137,126	(909,274)	(553,605)	(794,585)
■ Total Fund Balance	\$ (108,981)	\$ 137,126	\$ (343,708)	\$ (86,217)	\$ (244,231)

Water Utility Operations & Distribution Department Expenditures

Enterprise Fund 61 Department 4505

Department Overview

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

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

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

Utility Operators and other Public Works Utilities staff perform routine duties as necessary to operate and maintain the water distribution system. Utility Department staff operate, monitor, and maintain the water supply at the two CalVET points of supply, the two City of Napa interties and produce water as needed from the Town's water well. The Town utilizes outside contractors for most repairs to the distribution system and the construction of any new or replacement water facilities.

To ensure regulatory compliance Utility Operations staff take monthly, quarterly, annual, and semi-annual water samples from the distribution system for testing and reporting to the California State Water Resources Control Board, Division of Drinking Water (SWRCB, DDW). The Town shares this information with all water customers by publishing and distributing the Town's Annual Consumer Confidence Report.

The Division utilizes a cellular network meter reading system to electronically read water meters remotely continuously and for each monthly billing cycle. The Beacon Eye on Water system provides real-time water monitoring and data production for the water flow through all of the Town's water meters. Doing so allows staff to manage water loss with the ability to identify water leaks, overwatering, improper daily irrigation, and sensing backflow activity which helps operations staff keep the distribution system safe for all customers. This water data as well as leak alerts is available to all water customers from any smart device with an internet connection using the "Eye on Water System" application.

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

Water Operations Background Information:

The Town of Yountville normally receives over 500 acre-feet of domestic drinking water from the CalVET Rector Water Treatment Plant and may receive up to 25 acre-feet from the City of Napa water system. The Town has also activated the Town's water well, upgrading it from an emergency well to an operating well to use as needed to supplement the Town's water supply.

Fiscal Year 2022/2023 Accomplishments

- Completed and electronically distributed the 2022 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Continued to promote water conservation to all water customers in order to achieve the 20% conservation goal.
- Developed and implemented the water conservation education before enforcement program resulting in significant water conservation from our customers.
- Completed 2022 Utility Rate Study and implemented new Five-Year Utility Rate Schedule effective January 1, 2023.

Fiscal Year 2023/2024 Goals and Objectives

- Complete and electronically distribute the 2023 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Continue to improve and enhance employee training and safety program, cross-training and "job shadowing" within the Utility Operations Division.
- Continue to utilize and increase use of GIS and Orion cellular water meter reading technologies to help improve efficiency and effectiveness.
- Continue to encourage utility customers to sign up for the [Eye on Water](#) consumption tracking program.

Budget Highlight

- \$35,000 budgeted in Contract Services for routine water testing.
- \$30,000 also included in Contract Services budget for on-call water service repairs, if needed.
- Utilizing the Town's Municipal Well to supplement available water supply results in additional utility, chemical, and laboratory costs.

Did You Know?

- An Acre-Foot of water is 325,851 gallons, enough to fill 1,000 swimming pools of water.
- Yountville serves 30 out of town water customers dating back to incorporation in 1965.
- 48 bacteriological tests are performed each year from our sampling stations to ensure clean, high-quality water is delivered to our town daily.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$253,328	\$260,805	\$322,514	\$645,027	\$338,705
Salaries - Part Time	\$10,633	\$11,211	\$3,032	\$6,064	\$4,895
Overtime	\$768	\$1,533	\$2,200	\$4,400	\$3,000
Medicare & Fica	\$4,079	\$4,360	\$4,908	\$9,817	\$5,286
Deferred Compensation	\$15,831	\$17,328	\$22,954	\$45,907	\$22,947
Payment-In Lieu Health	\$0	\$1,719	\$1,500	\$3,000	\$1,800
Health Insurance	\$37,168	\$39,932	\$47,233	\$94,465	\$57,858
Dental Insurance	\$3,772	\$3,776	\$4,392	\$8,783	\$4,591
Vision Insurance	\$0	\$574	\$1,270	\$2,541	\$1,255
Life/Disability Insurance	\$2,328	\$2,509	\$3,124	\$6,248	\$3,580
Tuition Reimbursement	\$0	\$120	\$660	\$1,320	\$630
Automobile Allowance	\$0	\$2,042	\$2,004	\$4,008	\$2,004
Cell Phone Allowance	\$640	\$2,134	\$2,439	\$4,878	\$2,506
Other Employee Reimbursement	\$175	\$251	\$1,796	\$3,591	\$1,777
Technology Stipend	\$0	\$0	\$1,180	\$2,360	\$675
Pers Employer Rate	\$29,962	\$29,586	\$36,683	\$73,366	\$41,547
GASB 68 Pension Expense	\$17,445	-\$2,109	\$0	\$0	\$0
GASB 75 OPEB Expense	\$15,940	-\$13,431	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$15,702	\$31,404	\$16,269
Allocated OPEB - Payment to Trust	\$0	\$0	\$15,702	\$31,404	\$8,134
Allocated Liability Insurance	\$13,737	\$16,851	\$22,470	\$40,400	\$22,324
Allocated Wrks Comp Insurance	\$8,961	\$7,744	\$8,379	\$16,028	\$8,835
TOTAL	\$414,768	\$386,934	\$520,140	\$1,035,011	\$548,619

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$1	\$43	\$300	\$600	\$300
Other Supplies & Materials	\$3,423	\$4,422	\$8,000	\$16,000	\$8,000
Chemicals	\$406	\$6,412	\$12,000	\$24,000	\$12,000
Postage & Printing	\$2,605	\$2,537	\$4,500	\$9,000	\$4,500
Audit & Accounting Services	\$6,250	\$4,375	\$6,625	\$21,250	\$6,750
Bank & Fiscal Agent Fees	\$13,707	\$13,785	\$15,000	\$30,000	\$17,000
Other Agencies	\$5,498	\$10,318	\$7,500	\$15,000	\$7,500
Facilities/Grounds Maintenance	\$18,224	\$12,935	\$30,000	\$82,550	\$30,000
Equipment Maintenance	\$478	\$1,932	\$4,000	\$8,000	\$4,000
Vehicle Maintenance	\$838	\$2,232	\$5,000	\$10,000	\$2,500
Utilities - Gas & Electric	\$0	\$10,783	\$15,000	\$30,000	\$17,000
Allocated IT Costs	\$5,053	\$7,139	\$9,660	\$19,320	\$7,080
Conference & Travel	\$38	\$0	\$2,500	\$5,000	\$4,000
Meetings & Training	\$300	\$260	\$2,500	\$5,000	\$2,500
Dues & Subscriptions	\$1,534	\$728	\$2,500	\$5,000	\$2,500
Allocated Property Insurance	\$3,195	\$2,749	\$3,500	\$7,776	\$4,471
Low Income Subsidy	\$1,350	\$1,250	\$1,500	\$3,000	\$6,000
Contract Services	\$19,503	\$64,946	\$65,000	\$155,068	\$80,000
TOTAL	\$82,403	\$146,847	\$195,085	\$446,564	\$216,101

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$1,925	\$8,280	\$6,500	\$13,000	\$6,500
TOTAL	\$1,925	\$8,280	\$6,500	\$13,000	\$6,500

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Water Utility O&M	\$499,096	\$542,060	\$721,725	\$1,494,575	\$771,220
TOTAL	\$499,096	\$542,060	\$721,725	\$1,494,575	\$771,220

Full-Time Staff Allocations

Water Operation & Maintenance Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Accounting Assistant	0.40	0.40	0.40	0.40
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Officer	0.00	0.00	0.25	0.25
Deputy Director of HR & IT	0.01	0.01	0.01	0.01
Deputy Public Works Director	0.05	0.05	0.05	0.05
Engineering Technician	0.10	0.10	0.10	0.10
Finance Director	0.25	0.25	0.25	0.25
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.03
Management Analyst II	0.10	0.10	0.10	0.10
Public Works Director	0.15	0.15	0.15	0.15
Town Manager	0.13	0.13	0.13	0.13
Utilities Operator I	0.00	0.00	0.05	0.05
Utilities Operator II	0.15	0.15	0.10	0.15
Utility Operations Manager*	0.05	0.05	0.05	0.00
Water System Maintenance Worker II	0.70	0.70	0.70	0.70
TOTAL	2.24	2.24	2.54	2.51

*Utility Operations Manager position currently filled by contracted position with the Napa Sanitation District.

Performance Measures

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



Quality of Life

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

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

Water Operations & Distribution Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Perform routine maintenance to ensure Yountville residents and visitors have access to safe potable water.	Bacteriological tests performed	48	48	54	46	46
		Water meters replaced	*	5	4	25	5
		Low Income Subsidy recipients	8	9	9	16	18

* data not readily available

Water Utility Purchases & Conservation Department Expenditures

Enterprise Fund 61 Department 4507

Department Overview

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

Fiscal Year	Acre Feet Purchased	Cost Per Acre Foot	Total Cost
2013/14	612	\$803	\$491,362
2014/15	604	\$919	\$525,953
2015/16	614	\$793	\$487,130
2016/17	429	\$1,202	\$515,804
2017/18	479	\$1,487	\$712,648
2018/19	358	\$2,147	\$768,508
2019/20	544	\$2,031	\$1,105,408
2020/21	556	\$1,787	\$993,325
2021/2022	362	\$1,916	\$693,564
2022/2023 Estimated	400	\$2,375	\$950,000 estimate

The Town of Yountville normally receives over 500 acre-feet of domestic drinking water from the CalVET Rector Water Treatment Plant and may receive up to 25 acre-feet from the City of Napa water system.

Fiscal Year 2022/2023 Accomplishments

- Continued education and enforcement efforts regarding water conservation, including public outreach via social media and message boards.
- Successfully implemented and enforced Modified Phase II Water Shortage Emergency Restrictions at the direction of Town Council, including the residential allowance of 2,350 gallons per week.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

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

Did You Know?

- Outdoor irrigation accounts for up to 80% of residential water use.
- The Beacon Eye on Water system provides real-time water monitoring through all of the Town's water meters. This data as well as leak alerts is available to all water customers using the "Eye on Water System" application.

- The Town of Yountville is a water customer too! The Town bills itself and pays itself for monthly water and wastewater services at parks and facilities.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$43,159	\$45,008	\$51,961	\$103,922	\$48,640
Overtime	\$96	\$246	\$200	\$400	\$450
Medicare & Fica	\$557	\$615	\$753	\$1,507	\$705
Deferred Compensation	\$2,549	\$2,700	\$3,528	\$7,056	\$3,267
Health Insurance	\$5,973	\$6,136	\$6,296	\$12,593	\$8,172
Dental Insurance	\$491	\$492	\$619	\$1,239	\$498
Vision Insurance	\$0	\$63	\$178	\$356	\$150
Life/Disability Insurance	\$372	\$380	\$471	\$941	\$446
Automobile Allowance	\$0	\$391	\$360	\$720	\$360
Cell Phone Allowance	\$0	\$300	\$341	\$683	\$288
Other Employee Reimbursement	\$0	\$26	\$266	\$532	\$233
Technology Stipend	\$0	\$0	\$280	\$560	\$0
Pers Employer Rate	\$4,691	\$3,876	\$5,649	\$11,298	\$6,203
Allocated PRSP- Payment to Trust	\$0	\$0	\$2,520	\$5,040	\$2,334
Allocated OPEB - Payment to Trust	\$0	\$0	\$2,520	\$5,040	\$1,167
Allocated Liability Insurance	\$2,327	\$2,748	\$3,371	\$6,150	\$2,538
Allocated Wrkrs Comp Insurance	\$1,518	\$1,262	\$1,257	\$2,442	\$1,004
TOTAL	\$61,732	\$64,242	\$80,570	\$160,476	\$76,456

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Postage & Printing	\$311	\$0	\$1,000	\$2,000	\$1,000
Conservation Rebates	\$1,416	\$12,736	\$5,625	\$21,226	\$10,000
Allocated IT Costs	\$839	\$953	\$1,300	\$2,600	\$840
TOTAL	\$2,566	\$13,689	\$7,925	\$25,826	\$11,840

Water Purchases

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Water Purchase - Veterans Home	\$993,325	\$693,564	\$1,050,000	\$1,900,000	\$950,000
Water Purchase - City Of Napa	\$24,382	\$24,720	\$25,000	\$50,000	\$25,000
TOTAL	\$1,017,708	\$718,283	\$1,075,000	\$1,950,000	\$975,000

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Water Purchases	\$1,087,305	\$793,749	\$1,163,495	\$2,136,302	\$1,063,296
TOTAL	\$1,087,305	\$793,749	\$1,163,495	\$2,136,302	\$1,063,296

Full-Time Staff Allocations

Water Purchase & Conservation Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Deputy Public Works Director	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.00
Public Works Director	0.10	0.10	0.10	0.10
Water System Maintenance Worker II	0.15	0.15	0.15	0.15
TOTAL	0.30	0.30	0.36	0.30

Performance Measures

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



Engaged Residents

Objective: Partner with residents and businesses to achieve water conservation.

See the chart below describing how the Water Purchases & Conservation Department seeks to achieve this objective.

Water Purchases & Conservation Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Provide mechanisms for the community to reduce water consumption.	Cash for Grass rebates processed	1	2	8	8	5
		Total amount of Cash for Grass rebates distributed	\$ 580	\$ 893	7,257	5,625	3,000
	Partner with residents and businesses to achieve water conservation	Total Water Use Metric: Number of Acre Feet	\$ 576	564	424	400	500
		Courtesy Notices Issued			279	225	0
		Courtesy Notice of Violations Issued			118	108	0
		Notice of Violation & Abatement Orders Issued			72	46	0
		Fines Issued			0	13	0

Water Utility Capital Improvements

Enterprise Fund 60 Department 4500

Department Overview

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

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

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

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

Fiscal Year 2022/2023 Accomplishments

- Implemented new Five-Year Utility Rate Schedule effective January 1, 2023.
- Optimized water quality in the distribution system by strategically flushing the dead-end lines with a minimum of water waste.
- Initiated upgrade to SCADA system for Emergency Well to transition to Operational Well status.
- Completed relocation of Harvest Court fire hydrant.
- Town Council paid off the Water Drought Reserve Interfund Loan in full.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- \$138,500 in capital projects planned for Fiscal Year 2023/2024 can be fully supported by the customer paid System Replacement Fees that are collected into this fund.

Did You Know?

- The Town's Water Distribution consistently delivers strong water pressure in the range of 70 pounds per square inch (PSI).

Revenue and Transfers

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 2,953	\$ 1,597	\$ 2,000	\$ 11,400	\$ 4,500
(3431) Federal Grant	0	0	0	280,000	0
(3695) System Replacement Fees	118,275	127,602	130,800	273,000	147,600
(3799) Allocate Impact Fees	71,935	11,599	0	0	0
(3900) Interfund Transfer	0	0	0	1,777,336	0
Total	\$ 193,163	\$ 140,798	\$ 132,800	\$ 2,341,736	\$ 152,100

Expenditures

Total Expenditures

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Utility Systems	\$1,003,278	\$126,254	\$193,500	\$387,000	\$138,500
Depreciation Expense	\$60,222	\$69,851	\$72,000	\$184,000	\$95,000
Principal	\$0	\$105,140	\$0	\$0	\$0
Principal - Contra Expense	\$0	-\$105,140	\$0	\$0	\$0
Interest	\$0	\$11,000	\$9,949	\$19,898	\$0
TOTAL	\$1,063,500	\$207,105	\$275,449	\$590,898	\$233,500

Water Utility Systems Capital Projects Detail

(detail of Utility Systems expenditure line item)

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Water Distribution Projects					
(WA-0015) Hydrant Repair and Replacement	\$0	\$17,630	\$0	\$0	\$0
(WA-0016) Emergency Washington Park Water Line Replacement	\$1,003,278	\$61,959	\$0	\$0	\$0
(WA-0018) Upgrade SCADA System Emergency Well to Operational Well	\$0	\$0	\$140,000	\$140,000	\$0
(WA-0020) Water System Inter tie projects	\$0	\$0	\$0	\$0	\$65,000
(WA-0021) Relocation of Harvest Court Fire Hydrant	\$0	\$0	\$15,000	\$15,000	\$0
(WA-0022) Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville Cross Rd	\$0	\$0	\$8,000	\$8,000	\$8,000
(WA-2022) Water Meter Replacements	\$0	\$46,665	\$0	\$0	\$0
(WA-2023) Water Meter Replacements	\$0	\$0	\$30,500	\$30,500	\$0
(WA-2024) Water Meter Replacements	\$0	\$0	\$0	\$0	\$30,500
(WA-5024) Hydrant Repair & Replacement Program	\$0	\$0	\$0	\$0	\$35,000
WATER DISTRIBUTION PROJECTS TOTAL	\$1,003,278	\$126,254	\$193,500	\$193,500	\$138,500
TOTAL	\$1,003,278	\$126,254	\$193,500	\$193,500	\$138,500

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,333,365	\$ 2,466,306	\$ 2,428,090	\$ 2,508,621	\$ 3,384,040
Total Revenue	\$ 118,275	\$ 127,602	\$ 130,800	\$ 136,500	\$ 147,600
Total Expenditures	\$ 1,063,500	\$ 207,105	\$ 275,449	\$ 295,449	\$ 233,500
Total Non-Operating Revenue & Transfers	\$ 74,888	\$ 13,194	\$ 2,000	\$ 1,034,368	\$ 4,500
■ ENDING FUND BALANCE	\$ 2,466,306	\$ 2,508,621	\$ 2,285,441	\$ 3,384,040	\$ 3,302,640
Net Change in Fund Balance	1,003,278	42,315	(142,649)	875,419	(81,400)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	100,335	100,335	144,866	146,381	146,381
Portion of Fund Balance applicable to Capital Assets	2,006,699	2,006,699	2,897,313	2,927,612	2,927,612
Repayment of Drought Water Reserve Interfund Loan	-	-	106,192	888,668	-
Unreserved	359,272	401,587	(862,930)	(578,621)	228,647
■ Total Fund Balance	\$ 2,466,306	\$ 2,508,621	\$ 2,285,441	\$ 3,384,040	\$ 3,302,640

Water Drought Reserve Fund

Enterprise Fund 57 Department 4507

Department Overview

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

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

Fiscal Year 2022/2023 Accomplishments

- Maintained a sufficient fund balance to allow the Town to purchase water on California's water market in the event of drought or other emergencies.
- Continue water conservation education outreach efforts and further implement "Cash for Grass" and "Flip your Strip" conversion programs aimed at reducing outdoor watering.
- In October 2022, the Town Council approved the use of Fiscal Year 2021/2022 General Fund Unassigned Fund Balance to completely pay off the loan that this fund provided to the Water Capital Improvement Fund (60) for the Emergency Washington Park Waterline Repair Project in 2020. This fund is now back to its full reserve balance of approximately \$2 million.

Fiscal Year 2023/2024 Goals and Objectives

- Maintain sufficient fund balance to allow the Town to purchase water on California's water market in the event of drought or other emergencies.
- Continue to promote water conservation to all water customers in order to achieve the 20% conservation goal.

Budget Highlights

- No planned expenditures or transfers out for this fund in Fiscal Year 2023/2024.
- Fund Balance at the end of Fiscal Year 2023/2024 is estimated to be \$2,016,208.

Did You Know?

- Despite having a fairly wet winter, the State of California is emerging from the grasp of a historic drought.

Revenue & Transfers In

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 6,774	\$ 2,962	\$ 2,000	\$ 50,000	\$ 15,000
(3303) Interfund Loan Interest	0	11,000	9,949	19,898	0
Total	\$ 6,774	\$ 13,962	\$ 11,949	\$ 69,898	\$ 15,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2023/2024 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,945,524	\$ 1,952,298	\$ 1,965,298	\$ 1,966,259	\$ 2,001,208
Total Non-Operating Revenue & Transfers	\$ 6,774	\$ 13,961	\$ 11,949	\$ 34,949	\$ 15,000
Total Non-Operating Expenses & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 1,952,298	\$ 1,966,259	\$ 1,977,247	\$ 2,001,208	\$ 2,016,208
Net Change in Fund Balance	6,774	13,961	11,949	34,949	15,000



Water Connection Impact Fee Fund

Enterprise Fund 58

Department Overview

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

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

As the Town continues to move closer to build out of the community, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's water system. Future revenue is dependent on new or significant redevelopment activity.

Fiscal Year 2022/2023 Accomplishments

- Initiated Impact Fee Study to review existing fees and calculations methodologies, as required by the state.

Fiscal Year 2023/2024 Goals and Objectives

- Implement any changes to fees necessary based on completion of Impact Fee Study.
- Allocate any Impact Fees collected to the Water Capital Improvements Fund 60.

Budget Highlights

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

Did You Know?

- Impact Fees are increased annually in July based on the Engineering News-Record (ENR) Construction Cost Index adjustment.
 - Current Impact Fee schedule can be found [on the Town website](#).

Revenue & Transfers

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	71,935	11,599	0	0	0
(3799) Allocate Impact Fees	-71,935	-11,599	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Summary of Fund Balance Activity

Town of Yountville
WATER CONNECTION IMPACT FEE FUND
Water Fund 58

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ -	-	\$ -	\$ -	\$ -
Total Revenue	\$ 71,935	\$ 11,599	\$ -	\$ -	\$ -
Total Transfers	\$ (71,935)	\$ (11,599)	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-

Wastewater Utility Funds Summary

Wastewater Utility Enterprise Fund Descriptions

Wastewater Utility Operating Fund (62)

Accounts for wastewater revenue from user fees, operating expenses for collection of wastewater from customers and treatment of wastewater, including that which is sold as reclaimed water.

The two operating expenditure departments are:

- Wastewater Utility Collection System Operations 62-4510
- Wastewater Treatment Operations 62-4515

Wastewater Treatment Capital Fund (63)

Accounts for wastewater treatment plant capital improvements & acquisition of major equipment - costs are shared equally with the Veterans Home, with the Town's share of the funding generated by the wastewater operating revenue.

Wastewater Collection Capital Fund (64)

Accounts for capital improvements of the Town's sewer collection system and related major equipment funding generated by wastewater operating revenue.

Sewer Connection Impact Fee Fund (65)

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

Aggregate Wastewater Funds Summary

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

Town of Yountville AGGREGATE WASTEWATER FUNDS SUMMARY Fiscal Year 2023/2024					
	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
REVENUE					
Residential Sales (62)	649,275	715,667	745,000	787,000	805,200
Commercial Sales (62)	741,000	855,226	816,000	859,000	878,800
Veteran's Home (62)	689,454	400,597	1,100,000	950,000	750,000
Reclaimed Water Sales (62)	96,009	110,649	97,000	93,500	97,000
Federal Grant (63)	-	-	-	-	2,000,000
Sytem Replacement Fees (63)	188,128	212,450	216,000	229,000	240,000
Miscellaneous Revenue (63)	-	-	-	-	1,000,000
Capital Recovery - Veteran's Home (64)	156,533	186,191	767,250	516,944	50,000
Allocated Impact Fees (64/65)	-	17,716	-	-	-
Miscellaneous Revenue (62)	-	208	-	-	-
Investment Earnings	10,698	(16,956)	13,000	49,000	38,500
Total Revenue	\$ 2,531,097	\$ 2,481,748	\$ 3,754,250	\$ 3,484,444	\$ 5,859,500
EXPENDITURES					
Utility Collection Operations (62)	313,817	288,036	465,748	465,399	510,725
Utility Treatment Operations (62)	1,183,641	1,062,020	1,423,658	1,422,665	1,700,170
Utility Treatment Capital Recovery (63)	292,276	387,649	1,699,161	1,198,548	4,360,661
Utility Capital Improvement (64)	77,096	247,599	325,000	833,834	725,000
Total Expenditures	\$ 1,866,830	\$ 1,985,304	\$ 3,913,567	\$ 3,920,446	\$ 7,296,556
Revenues Less Expenditures Before Transfers	\$ 664,267	\$ 496,444	\$ (159,317)	\$ (436,003)	\$ (1,437,056)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	1,350	1,250	1,500	4,000	6,000
Transfer to Capital Projects (63)	(1,950,000)	(1,000,000)	(200,000)	(50,000)	(50,000)
Capital Recovery - Town (62)	1,600,000	500,000	200,000	50,000	50,000
Transfer to Wastewater Capital (64)	(350,000)	(500,000)	(600,000)	(150,000)	(450,000)
Transfer from WW Treatment Capital (63)	-	-	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	350,000	500,000	600,000	150,000	450,000
To Debt Service Fund 53 Transfer In / (Out) (64)	(29,838)	(29,755)	(29,991)	(29,991)	(30,043)
Total Net Transfers	\$ (378,488)	\$ (528,505)	\$ (28,491)	\$ (25,991)	\$ (24,043)
Excess (Deficiency) After Transfers	285,779	(32,061)	(187,808)	(461,994)	(1,461,099)

Aggregate Wastewater Expenditures Summary by Category

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

Town of Yountville AGGREGATE WASTEWATER FUNDS Expenditure Summary by Category

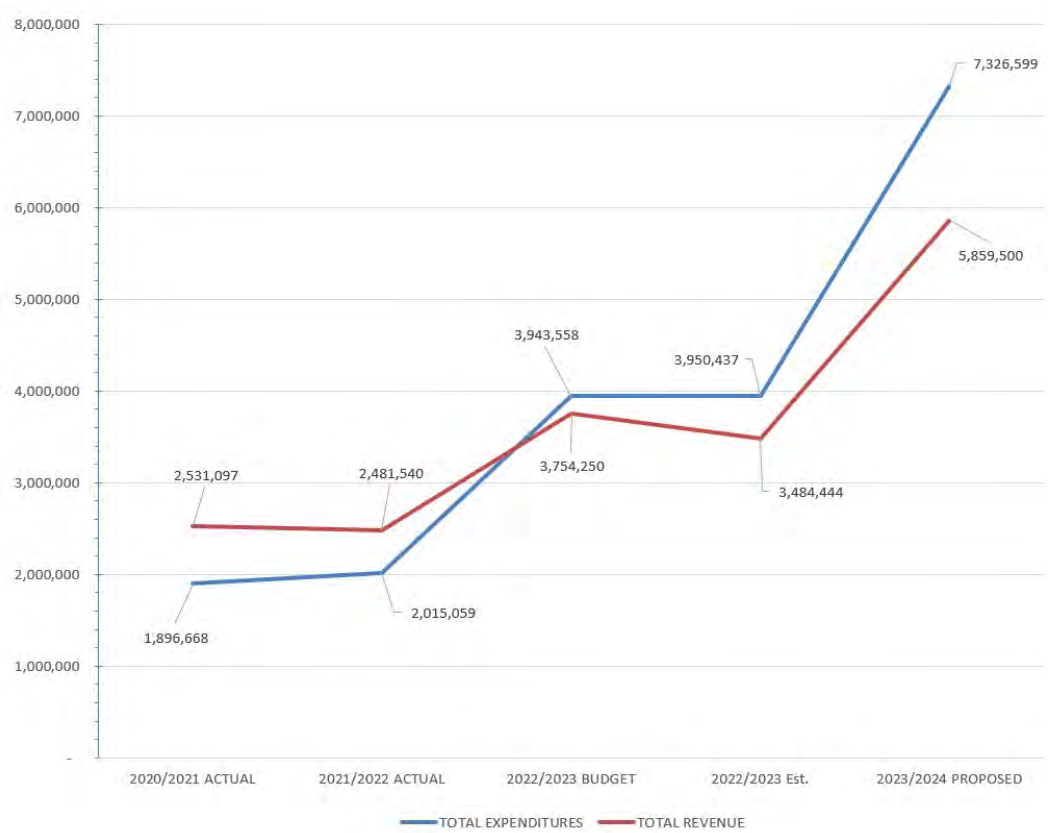
	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
PERSONNEL					
Salaries	646,675	512,364	732,810	738,010	797,947
Benefits	143,914	171,031	202,310	202,310	207,809
PERS Emplr Rate/Pension Expense*	113,065	44,439	73,028	73,028	79,575
Allocated - Wkrs Comp, Liab, OPEB	100,497	21,709	135,538	129,415	121,990
Total Personnel	\$ 1,004,151	\$ 749,543	\$ 1,143,686	\$ 1,142,763	\$ 1,207,321
SUPPLIES & SERVICES					
Supplies & Services	371,734	404,237	530,220	528,534	723,674
Contract Services	120,746	196,276	210,500	216,767	260,000
Total Supplies & Services	\$ 492,480	\$ 600,513	\$ 740,720	\$ 745,301	\$ 983,674
CAPITAL OUTLAY					
Capital Outlay	83,818	308,828	1,527,500	1,530,721	4,603,900
Total Capital Outlay	\$ 83,818	\$ 308,828	\$ 1,527,500	\$ 1,530,721	\$ 4,603,900
DEBT SERVICE					
Debt Service	18,051	15,266	164,661	164,661	164,661
Total Debt Service	\$ 18,051	\$ 15,266	\$ 164,661	\$ 164,661	\$ 164,661
DEPRECIATION					
Depreciation	268,330	311,154	337,000	337,000	337,000
Total Depreciation Expense	\$ 268,330	\$ 311,154	\$ 337,000	\$ 337,000	\$ 337,000
TRANSFERS**					
To Debt Service Fund 53 Transfer In / (Out)**	29,838	29,755	29,991	29,991	30,043
Total Transfers	\$ 29,838	\$ 29,755	\$ 29,991	\$ 29,991	\$ 30,043
TOTAL EXPENDITURES PLUS TRANSFER	\$ 1,896,668	\$ 2,015,059	\$ 3,943,558	\$ 3,950,437	\$ 7,326,599

*Includes adjustment for GASB 68

** Does not include Interfund Transfers which are shown on Wastewater Funds Summary

Aggregate Wastewater Funds

Total Revenues and Expenditures



Wastewater Utility Operating Fund Summary

Town of Yountville WASTEWATER UTILITY OPERATING FUND SUMMARY

Fund 62	2020/2021	2021/2022	2022/2023		2023/2024
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,764,775	\$ 491,762	\$ 525,895	\$ 194,610	\$ 812,045
OPERATING REVENUE					
Residential Sales	649,275	715,667	745,000	787,000	805,200
Commercial Sales	741,000	855,226	816,000	859,000	878,800
Other Sales - Veteran's Home	689,454	400,597	1,100,000	950,000	750,000
Other Revenue - Reclaimed Water Sales	96,009	110,649	97,000	93,500	97,000
Total Revenue	\$ 2,175,738	\$ 2,082,139	\$ 2,758,000	\$ 2,689,500	\$ 2,531,000
EXPENDITURES					
Personnel	1,004,151	749,543	1,143,687	1,142,763	1,207,321
Supplies & Services	492,480	600,513	740,720	745,301	983,674
Capital Outlay	827	-	5,000	-	19,900
Debt Service	-	-	-	-	-
Total Expenditures	\$ 1,497,458	\$ 1,350,056	\$ 1,889,407	\$ 1,888,064	\$ 2,210,895
NET OPERATING INCOME (LOSS)	\$ 678,280	\$ 732,083	\$ 868,593	\$ 801,436	\$ 320,105
NON-OPERATING REVENUE & TRANSFERS					
3301 Investment Earnings	(2,641)	(30,693)	3,500	12,000	7,500
3800 Miscellaneous Revenue	-	208	-	-	-
3901 Interfund Transfer - Low Income Subsidy (01)	1,350	1,250	1,500	4,000	6,000
7900 Transfer to Capital Projects (63)	(1,600,000)	(500,000)	(200,000)	(50,000)	(50,000)
7964 Transfer to Capital Projects (64)	(350,000)	(500,000)	(600,000)	(150,000)	(450,000)
Total Non-Operating Revenue & Transfers	\$ (1,951,291)	\$ (1,029,235)	\$ (795,000)	\$ (184,000)	\$ (486,500)
■ ENDING FUND BALANCE*	\$ 491,762	\$ 194,610	\$ 599,487	\$ 812,045	\$ 645,649
Fund Balance as Percent of Operating Expenses	33%	14%	32%	43%	29%
Net Change in Fund Balance	(1,273,013)	(297,152)	73,592	617,435	(166,396)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	566,822	566,419	663,269
Unreserved	491,762	194,610	32,665	245,626	(17,620)
■ Total Fund Balance	\$ 491,762	\$ 194,610	\$ 599,487	\$ 812,045	\$ 645,649



Wastewater Utility Operating Revenue by Category

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 8,245	\$ 2,277	\$ 3,500	\$ 24,000	\$ 7,500
(3302) Investment Market Adjustment	-10,886	-32,970	0	0	0
(3610) Residential	391,752	427,403	444,000	948,000	485,000
(3611) Multi Residential	124,822	139,686	144,000	303,400	155,200
(3612) Mobile Home	132,701	148,578	157,000	322,600	165,000
(3642) Sale Reclaimed Water	96,009	110,650	97,000	187,000	97,000
(3650) Low	82,559	92,872	96,000	198,000	101,300
(3651) Medium	229,109	249,702	240,000	516,000	264,000
(3652) High	429,332	512,652	480,000	1,004,000	513,500
(3655) WW Treatment-Veterans Home	689,454	400,598	1,100,000	1,900,000	750,000
(3800) Miscellaneous Revenue	0	208	0	0	0
(3901) Interfund Transfer - From General Fund	1,350	1,250	1,500	8,000	6,000
Total	\$ 2,174,446	\$ 2,052,905	\$ 2,763,000	\$ 5,411,000	\$ 2,544,500



Wastewater Utility Collection System Operations Fund Expenditures

Enterprise Fund 62 Department 4510

Department Overview

The Wastewater Collection System Operations accounts for the operation and maintenance of 9.5 miles of gravity sewer collection system pipelines under the streets of the Town and the Force Main to the Wastewater Reclamation Facility (WWRF). All wastewater generated in Town drains by gravity to the Peter J. Bardessono Memorial Pump Station located at the southeastern corner Town limits where it is then pumped to the Wastewater Reclamation Facility (WWRF) located at the Corporation Yard for treatment.

The Wastewater Collection System consists of:

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

The Town maintains the collection system for all residential and commercial properties in the Town limits with the exception of these internal collection systems:

- Rancho de Napa Mobile Home Park Community
- Bella Vista Mobile Home Park Community
- Veterans Home Campus and Domain Chandon
- Cal-Fire Station 12
- Vintner's Golf Course

The Utility Operations staff maintains the Town's collection system. Maintenance operations include the use of equipment such as a vacuum/jet truck and push style video camera system to facilitate the regular maintenance of the pipeline system. The collection system is hydro-cleaned annually with specific sections being cleaned on an as-needed basis to allow for efficient and effective operations.

The Town operates the collection system under the current Sewer System Management Plan (SSMP) which includes sections on Sanitary Sewer Overflow (SSO) Emergency Response Plan and the Fats, Oils and Grease (FOG) Program. The individual sections of the SSMP are reviewed for compliance as needed every two years. As a part of our ongoing education outreach, staff meets with restaurant operators and their staff to explain the importance of keeping FOG out of the collection system.

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

- Inflow & Infiltration Reduction Program (WW-2024)
- Sewer Main Replacement Program (WW-3024)
- Pump Station Equipment Replacement Program (WW-5024)

These projects ensure the wastewater collection system operates in a manner consistent with State and Federal NPDES regulations. The inflow and infiltration projects reduce the amount of rainwater inflow and groundwater infiltration that must be treated and discharged during wet weather conditions.

Funding is provided through rate payer user charges (wastewater utility fee) and interest income. 695 residential customers are billed a flat rate and 77 commercial customers are billed based on

the type of effluent generated and the volume of water used. There is one external customer (Domaine Chandon) located in unincorporated Napa County that is served with a separate service agreement.

Fiscal Year 2022/2023 Accomplishments

- Utilized wastewater line video survey results to identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-3023) for the Capital Improvement Program (CIP).
- Completed CIP WW-2023 which installed fold & form slipliners in various segments of the sewer collection system reducing Infiltration and Inflow.
- Completed Utility Rate Study and implemented year one of the five-year water and wastewater utility rates that were adopted by Town Council on November 15, 2022.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to utilize wastewater line video survey results to identify potential future system replacement and repair projects as part of the Capital Improvement Program (CIP) with the goal to reduce infiltration and inflow into the sewer collection system (WW-2024).
- Identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-3024) for the Capital Improvement Program (CIP).
- Actively monitor Fats, Oils and Grease (FOG) and other waste discharges from restaurants.

Budget Highlights

- \$4,500 increase in Low-Income Resident Subsidy Program from \$1,500 to \$6,000 due to Town Council increasing subsidy amount, and the anticipation of additional recipients. This is funded by a contribution from the General Fund.

Did You Know?

- In the early 1960s, the Town and the Veterans Home had individual wastewater treatment plants. In 1977 the Town took over operation of one joint wastewater treatment plant to serve both the Town and the Veterans Home.
- Sewers have been in existence for thousands of years. Many credit the Romans for having developed sewerage, but Archaeologists say the ancient Indus Valley civilization city of Mohenjo-Daro, which pre-dates the Romans by more than two thousand years, had sophisticated sewers.



Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$153,428	\$143,083	\$193,819	\$387,639	\$210,400
Salaries - Part Time	\$6,646	\$7,517	\$1,516	\$3,032	\$2,448
Overtime	\$793	\$1,636	\$1,700	\$3,400	\$4,000
Medicare & Fica	\$2,504	\$2,503	\$2,926	\$5,853	\$3,238
Deferred Compensation	\$9,332	\$8,944	\$13,291	\$26,582	\$13,713
Payment-In Lieu Health	\$0	\$635	\$450	\$900	\$600
Health Insurance	\$21,623	\$23,157	\$30,989	\$61,978	\$34,413
Dental Insurance	\$2,176	\$2,023	\$2,504	\$5,008	\$2,459
Vision Insurance	\$0	\$380	\$833	\$1,666	\$855
Life/Disability Insurance	\$1,406	\$1,450	\$1,872	\$3,744	\$2,170
Tuition Reimbursement	\$0	\$120	\$480	\$960	\$420
Automobile Allowance	\$0	\$801	\$804	\$1,608	\$804
Cell Phone Allowance	\$0	\$1,366	\$1,599	\$3,198	\$1,690
Other Employee Reimbursement	\$0	\$242	\$1,187	\$2,375	\$1,232
Technology Stipend	\$0	\$0	\$685	\$1,370	\$315
Pers Employer Rate	\$16,442	\$15,208	\$20,002	\$40,005	\$22,743
GASB 68 Pension Expense	\$13,496	-\$1,631	\$0	\$0	\$0
GASB 75 OPEB Expense	\$12,332	-\$10,390	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$9,216	\$18,433	\$9,734
Allocated OPEB - Payment to Trust	\$0	\$0	\$9,216	\$18,433	\$4,867
Allocated Liability Insurance	\$8,295	\$10,114	\$12,877	\$23,168	\$13,776
Allocated Wrks Comp Insurance	\$5,411	\$4,645	\$4,801	\$9,180	\$5,452
TOTAL	\$253,883	\$211,802	\$310,768	\$618,529	\$335,328

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$87	\$90	\$1,000	\$2,000	\$1,000
Other Supplies & Materials	\$967	\$16	\$2,000	\$4,000	\$2,000
Chemicals	\$0	\$0	\$1,500	\$3,000	\$1,500
Postage & Printing	\$1,128	\$1,162	\$2,000	\$4,000	\$2,000
Audit & Accounting Services	\$3,375	\$2,688	\$3,250	\$10,500	\$3,375
Bank & Fiscal Agent Fees	\$6,854	\$6,842	\$7,000	\$14,000	\$8,000
Other Agencies	\$3,215	\$0	\$6,000	\$12,000	\$6,000
Facilities/Grounds Maintenance	\$1,080	\$2,420	\$20,000	\$40,000	\$20,000
Equipment Maintenance	\$474	\$2,050	\$15,000	\$30,000	\$19,000
Vehicle Maintenance	\$1,362	\$2,190	\$2,500	\$5,000	\$6,500
Utilities - Gas & Electric	\$18,071	\$22,732	\$40,000	\$60,000	\$40,000
Allocated IT Costs	\$11,073	\$15,641	\$21,230	\$42,460	\$19,600
Conference & Travel	\$0	\$0	\$5,000	\$10,000	\$2,500
Meetings & Training	\$288	\$96	\$1,000	\$2,000	\$1,000
Dues & Subscriptions	\$635	\$1,372	\$2,500	\$5,000	\$2,500
Allocated Property Insurance	\$3,195	\$2,748	\$3,500	\$7,776	\$4,471
Low Income Subsidy	\$1,350	\$1,250	\$1,500	\$8,000	\$6,000
Contract Services	\$5,956	\$14,936	\$20,000	\$52,534	\$20,000
TOTAL	\$59,108	\$76,234	\$154,980	\$312,270	\$165,446

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$827	\$0	\$0	\$0	\$9,950
TOTAL	\$827	\$0	\$0	\$0	\$9,950

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Wastewater Collection	\$313,817	\$288,036	\$465,748	\$930,799	\$510,724
TOTAL	\$313,817	\$288,036	\$465,748	\$930,799	\$510,724

Full-Time Staff Allocations

Wastewater Collection Operations Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Accounting Assistant	0.25	0.25	0.25	0.25
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Officer	0.00	0.00	0.13	0.13
Deputy Director of HR & IT	0.01	0.01	0.01	0.01
Deputy Public Works Director	0.05	0.05	0.05	0.05
Engineering Technician	0.05	0.05	0.05	0.05
Finance Director	0.08	0.08	0.08	0.08
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.00
Public Works Director	0.05	0.05	0.05	0.05
Town Manager	0.05	0.05	0.05	0.05
Utilities Operator I	0.00	0.00	0.15	0.15
Utilities Operator II	0.55	0.55	0.40	0.60
Utility Operations Manager*	0.10	0.10	0.10	0.00
Water System Maintenance Worker II	0.15	0.15	0.15	0.15
TOTAL	1.49	1.49	1.67	1.71

*Utility Operations Manager position currently filled by contracted position with the Napa Sanitation District.

Performance Measures

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



Quality of Life

Objective: Provide fundamental utility service to Yountville residents and businesses.

See the chart below describing how the Wastewater Collection Systems Operations Department seeks to achieve this objective.

Wastewater Collection Systems Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Monitor and maintain collection system to ensure the community has function access to this essential service	monitored	32	36	38	38	38
		Miles of sewer cleaned	2.3	5.7	6.5	1	2
		Feet of sewer repaired/rehabbed	900	0	1200	2761	0
		Point repairs installed	19	28	0	3	0
		Top Hats installed	7	80	9	36	0
		Low Income Subsidy recipients	8	9	9	16	18

Wastewater Utility Treatment Operations Fund Expenditures

Enterprise Fund 62 Department 4515

Department Overview

The Wastewater Treatment Operations Division in the Public Works Department accounts for the funding for the operation and maintenance of the Wastewater Reclamation Facility (WWRF). The WWRF treats the wastewater generated by residential and commercial customers of the Town, the Veteran's Home of California - Yountville (Home), and Domaine Chandon in the unincorporated Napa County.

Facilities for Wastewater treatment operations include the WWRF, storage ponds, and recycled water facilities which include 5.5 miles of recycled water transmission pipeline and the effluent outfall that allows tertiary Title 22 unrestricted and disinfected secondary 2.2 effluent to be discharged to the Napa River per the requirements of the National Pollutant Discharge Elimination System (NPDES) Permit. This permit was renegotiated, renewed, and became effective on December 1, 2020. This document will serve as a regulatory road map for wastewater operations for the next five years.

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

The WWRF operation is staffed with a contracted Chief Plant Operator (NapaSan) and four certified Utility Operators in compliance with the permit for the WWRF. The NPDES Permit that is valid for the next five years includes new regulatory requirements for the WWRF. Town staff, with consultant assistance, compile a Report of Waste Discharge (ROWD) and several other documents that make up the annual document package required by the NPDES Permit.

The Town's recycled water users consist of five vineyard customers located in the unincorporated Napa County areas adjacent to Finnell Road and along Silverado Trail, Vintner's Golf Course and the truck filling station. This is approximately 94% of the total wastewater inflow. The other 6% consists of water in our pond system and water that is discharged to the river under strict permit conditions during periods of high flow.

Fiscal Year 2022/2023 Accomplishments

- Continued with SCADA implementation to link critical processes of the Wastewater Treatment Plant to allow for remote monitoring and operations of the Wastewater Treatment Plant and associated facilities.
- Completed 2022 Utility Rate Study. Implemented year one of five-year water and wastewater utility rates that were adopted by Town Council on November 15, 2022.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

- \$68,000 increase in Chemicals due to significantly higher costs.
- \$49,500 increase in Contract Services for NapaSan Chief Plant Operator contract services.
- Slight increase for estimated property insurance premium cost.

Did You Know?

- In Calendar Year 2022, nearly all of the treated recycled water was distributed to local agricultural vineyard and golf course customers for irrigation purposes. This is a great public-private partnership and beneficial reuse of recycled water.
- During an average day, it takes approximately 28 gallons of sodium hypochlorite (chlorine/bleach) to disinfect 300,000 gallons of treated effluent.

Department Expenditures

Personnel

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Salaries - Full Time	\$476,535	\$346,702	\$529,258	\$1,058,516	\$563,651
Salaries - Part Time	\$6,646	\$7,517	\$1,516	\$3,032	\$2,448
Overtime	\$2,627	\$5,909	\$5,000	\$20,400	\$15,000
Medicare & Fica	\$6,848	\$5,916	\$7,790	\$15,580	\$8,360
Deferred Compensation	\$26,848	\$21,955	\$35,494	\$70,988	\$35,802
Payment-In Lieu Health	\$4,624	\$635	\$450	\$900	\$600
Health Insurance	\$54,298	\$85,535	\$75,395	\$150,789	\$77,772
Dental Insurance	\$5,669	\$4,258	\$5,920	\$11,840	\$5,142
Vision Insurance	\$375	\$942	\$2,233	\$4,466	\$2,255
Life/Disability Insurance	\$4,039	\$3,816	\$5,075	\$10,149	\$5,575
Tuition Reimbursement	\$0	\$120	\$480	\$960	\$600
Automobile Allowance	\$0	\$1,692	\$1,644	\$3,288	\$1,644
Cell Phone Allowance	\$4,000	\$3,627	\$4,287	\$8,574	\$4,378
Other Employee Reimbursement	\$175	\$916	\$3,349	\$6,697	\$3,367
Technology Stipend	\$0	\$0	\$2,575	\$5,150	\$405
Pers Employer Rate	\$47,368	\$35,184	\$53,026	\$106,052	\$56,832
Allocated PRSP - Payment to Trust	\$0	\$0	\$24,798	\$49,596	\$25,512
Allocated OPEB - Payment to Trust	\$0	\$0	\$24,798	\$49,596	\$12,756
Allocated Liability Insurance	\$25,288	\$30,749	\$36,295	\$64,726	\$35,746
Allocated Wrkrs Comp Insurance	\$16,498	\$14,122	\$13,537	\$25,700	\$14,147
TOTAL	\$681,838	\$569,593	\$832,918	\$1,666,998	\$871,990

Supplies & Services

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Office Supplies	\$626	\$1,145	\$1,500	\$4,200	\$1,500
Other Supplies & Materials	\$2,564	\$5,629	\$7,500	\$18,200	\$8,700
Chemicals	\$57,418	\$74,050	\$85,000	\$170,000	\$177,000
Postage & Printing	\$2,178	\$1,882	\$2,500	\$5,900	\$2,500
Audit & Accounting Services	\$3,375	\$2,688	\$4,600	\$9,200	\$3,375
Bank & Fiscal Agent Fees	\$6,900	\$6,842	\$7,500	\$15,000	\$8,000
Other Agencies	\$29,936	\$30,730	\$35,000	\$70,000	\$52,500
Facilities/Grounds Maintenance	\$2,245	\$516	\$7,500	\$15,000	\$7,500
Equipment Maintenance	\$22,983	\$14,556	\$40,000	\$80,000	\$40,000
Vehicle Maintenance	\$673	\$581	\$3,000	\$6,000	\$6,000
Utilities - Gas & Electric	\$124,475	\$152,626	\$125,000	\$250,000	\$200,000
Waste Disposal & Recycling	\$18,977	\$0	\$0	\$0	\$0
Allocated IT Costs	\$36,076	\$45,049	\$61,140	\$122,280	\$51,710
Conference & Travel	\$0	\$0	\$2,000	\$4,000	\$4,500
Meetings & Training	\$0	\$671	\$2,500	\$5,000	\$2,500
Dues & Subscriptions	\$3,766	\$479	\$3,500	\$7,000	\$3,500

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Allocated Property Insurance	\$6,389	\$5,497	\$7,000	\$15,552	\$8,943
Contract Services	\$114,790	\$181,340	\$190,500	\$381,000	\$240,000
TOTAL	\$433,372	\$524,279	\$585,740	\$1,178,332	\$818,228

Capital Outlay

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment < \$10k	\$0	\$0	\$5,000	\$0	\$9,950
TOTAL	\$0	\$0	\$5,000	\$0	\$9,950

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Wastewater Treatment O&M	\$1,183,642	\$1,062,020	\$1,423,658	\$2,845,330	\$1,700,168
TOTAL	\$1,183,642	\$1,062,020	\$1,423,658	\$2,845,330	\$1,700,168

Full-time Staff Allocations

Wastewater Treatment Operations Dept.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual
Accounting Assistant	0.25	0.25	0.25	0.25
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Officer	0.00	0.00	0.13	0.13
Deputy Director of HR & IT	0.01	0.01	0.01	0.01
Deputy Public Works Director	0.10	0.10	0.10	0.10
Engineering Technician	0.10	0.10	0.10	0.10
Finance Director	0.08	0.08	0.08	0.08
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05
Information Systems Administrator	0.00	0.00	0.06	0.15
Management Analyst II	0.20	0.20	0.20	0.20
Public Works Director	0.20	0.20	0.20	0.20
Town Manager	0.10	0.10	0.10	0.10
Utilities Operator I	0.00	0.00	0.80	0.80
Utilities Operator II	2.30	2.30	1.50	2.25
Utility Operations Manager*	0.80	0.80	0.80	0.00
TOTAL	4.29	4.29	4.47	4.51

*Utility Operations Manager position currently filled by contracted position with the Napa Sanitation District.

Performance Measures

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



Quality of Life

Objective: Provide fundamental utility service to Yountville residents and businesses.

See the chart below describing how the Wastewater Treatment Operations Department seeks to achieve this objective.

Wastewater Treatment Operations Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Estimated	FY 23/24 Projected
	Operate a well-managed and maintained system that maximizes recycled water for beneficial reuse.	Percentage of treated effluent beneficially reused	61%	90%	85%	75%	85%
		Millions of gallons treated	165	104	110	140	150
		Stormwater inspection	4	4	4	4	4
		Samples taken for outside lab analysis	612	597	590	800	800



Wastewater Utility Treatment Capital Recovery Fund Expenditures

Enterprise Fund 63 Department 4518

Department Overview

The Town of Yountville Wastewater Reclamation Facility (WWRF) Capital Recovery Fund is a subsidiary fund of the Wastewater Utility Operating Fund. The Fund accounts for construction, replacement, and modernization of WWRF infrastructure improvements and major equipment. Funding is provided both by the Veterans Home and the Wastewater Utility Operating Fund.

The Veterans Home contributes a minimum of \$50,000 to cover capital costs. The Veterans Home is billed for all expenses exceeding their \$50,000 contribution, which is based on 50% of planned capital costs. This is consistent with the agreement between the Town and Veterans Home.

The total Fiscal Year 2023/2024 share of the 50% proposed costs are estimated to be \$2,098,000. Part of this amount is applicable to the USDA low interest loan that the Town is pursuing for the Joint Treatment Plant Modifications Project, and the Veterans Home will have the option to pay their share up front, or participate in the annual repayments per the amortization schedule.

Fiscal Year 2022/2023 Accomplishments

- In partnership with PG&E (and subject to their schedule), completed the construction of the electrical infrastructure necessary to support the Wastewater Reclamation Factory Office Modernization Project.
- Completed 2022 Utility Rate Study. The Town implemented year one of the five-year water and wastewater utility rates that were adopted by Town Council on November 15, 2022.
- Initiated the Emergency Recycled Water Transmission Main Repair Project (WW-0042).
 - It is anticipated the the \$1,000,000 cost for this project will be covered by Town insurance.

Fiscal Year 2023/2024 Goals and Objectives

- Construction of Wastewater Reclamation Facility Office Modernization Project (WW-0011).
- Seek to acquire a USDA long-term, low interest loan as a funding mechanism for the office modernization project.

Budget Highlights

- The Town obtained a low-interest loan from the State Water Resources Board for wastewater system improvements for \$2,717,196 in June 2014. This year, \$164,661 (\$153,307 in principal and \$11,354 in interest) is budgeted for debt service. The outstanding balance of the loan on June 30, 2024 will be \$583,383.
- The loan is scheduled to be paid in full in November 2026.

Did You Know?

- In the United States, the first sewage treatment plant using chemical precipitation was built in 1890 in Worcester, Massachusetts.

Revenue & Transfers In

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 11,692	\$ 11,445	\$ 7,500	\$ 70,000	\$ 25,000
(3431) Federal Grant	0	0	0	0	2,000,000
(3695) System Replacement Fees	188,128	212,450	216,000	458,000	240,000
(3800) Miscellaneous Revenue	0	0	0	0	1,000,000
(3690) Capital Recovery Fees	156,533	186,191	767,250	1,033,888	50,000
(3962) Interfund Transfer - WW Utility Ops	1,600,000	500,000	200,000	100,000	50,000
Total	\$ 1,956,353	\$ 910,086	\$ 1,190,750	\$ 1,661,888	\$ 3,365,000

Expenditures Out

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Capital Improvements	\$69,537	\$131,024	\$1,269,500	\$1,537,774	\$3,931,000
Depreciation Expense	\$204,688	\$241,359	\$265,000	\$530,000	\$265,000
Principal	\$144,890	\$147,643	\$150,448	\$300,896	\$153,307
Principal - Contra Expense	-\$144,890	-\$147,643	\$0	\$0	\$0
Interest	\$18,051	\$15,266	\$14,213	\$28,426	\$11,354
TOTAL	\$292,276	\$387,648	\$1,699,161	\$2,397,096	\$4,360,661



Capital Projects Detail

(detail of Capital Improvements expenditure line item)

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Wastewater and Water Reclamation Projects					
(WW-0011) Joint Treatment Plant Office Modernization	\$39,207	\$72,021	\$803,000	\$250,000	\$2,000,000
(WW-0012) SCADA Controls	\$23,160	\$11,372	\$50,000	\$52,387	\$0
(WW-0019) Rebuild Sludge Heater & Add Sludge Mixing System	\$0	\$0	\$0	\$0	\$250,000
(WW-0020) Clean and Inspect Primary/Secondary Digester	\$0	\$0	\$35,000	\$35,000	\$0
(WW-0027) Design & Construct Headworks Improvements	\$0	\$0	\$0	\$0	\$40,000
(WW-0034) WWTP Basin Assessment, Maintenance, and Repair	\$0	\$0	\$300,000	\$0	\$500,000
(WW-0037) Headworks Grit Screw Chamber Improvement	\$0	\$0	\$0	\$0	\$25,000
(WW-0038) Pond Site Fencing, Grading and Drainage Improvements	\$0	\$0	\$0	\$0	\$50,000
(WW-0039) Compliance Analyzers for SCADA Systems	\$0	\$0	\$0	\$0	\$20,000
(WW-0040) Consultant to Assess Costs, Years, and Design for WW Projects	\$0	\$0	\$0	\$0	\$150,000
(WW-0042) Emergency Recycled Water Transmission Main Repair	\$0	\$0	\$0	\$350,000	\$650,000
(WW-0043) Flare System Installation	\$0	\$0	\$0	\$0	\$100,000
(WW-0044) Asset Management System	\$0	\$0	\$0	\$0	\$45,000
(WW-4021) Plant Equipment Replacement (2021)	\$0	\$29,057	\$0	\$0	\$0
(WW-4022) Plant Equipment Replacement (2022)	\$0	\$18,574	\$0	\$0	\$0
(WW-4023) Plant Equipment Replacement	\$7,170	\$0	\$81,500	\$81,500	\$0
(WW-4024) Plant Equipment Replacement (2024)	\$0	\$0	\$0	\$0	\$86,000
(WW-6024) Annual SCADA Controls Maintenance	\$0	\$0	\$0	\$0	\$15,000
WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL	\$69,537	\$131,024	\$1,269,500	\$768,887	\$3,931,000
TOTAL	\$69,537	\$131,024	\$1,269,500	\$768,887	\$3,931,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2023/2024 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 6,845,699	\$ 8,548,983	\$ 8,914,921	\$ 9,143,441	\$ 9,078,224
Total Revenue	\$ 188,128	\$ 212,450	\$ 216,000	\$ 229,000	\$ 3,240,000
Total Expenditures	\$ 292,276	\$ 387,649	\$ 1,699,161	\$ 1,198,548	\$ 4,360,661
Total Non-Operating Revenue & Transfers	\$ 1,768,225	\$ 697,636	\$ 974,750	\$ 601,944	\$ 125,000
■ ENDING FUND BALANCE	\$ 8,548,983	\$ 9,143,441	\$ 9,259,510	\$ 9,078,224	\$ 10,082,563
Net Change in Fund Balance	1,703,284	594,458	344,589	(65,218)	1,004,339
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	341,116	303,290	295,097	287,906	287,906
Reserved for Emergency Debt Service per 2018 Utility Rate Study (0.5 year debt service)	82,331	82,331	82,331	82,331	82,331
Assigned for State Water Resources Board loan	1,040,576	895,687	748,044	748,044	583,383
Portion of Fund Balance applicable to Capital Assets	6,083,135	5,913,796	5,901,945	5,758,129	5,758,129
Unreserved	1,001,825	1,948,337	2,232,093	2,201,814	3,370,814
■ Total Fund Balance	\$ 8,548,983	\$ 9,143,441	\$ 9,259,510	\$ 9,078,224	\$ 10,082,563

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

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

Date: 12/6/2019
Amount: 2,717,196
Interest rate: 1.900%
Term: 20 Years

Date	Disbursement/ Payment	No.	Beginning Balance	Draw Amount	Construction Period Interest (CPI) Amount Accrued	Amt. Trans. to Principal	Annual Interest Accrued	Principal Paid/Due	Interest Paid/Due	Total Payment	Ending Balance
5-Jun-2014	Disbursement	1	0.00	658,577.00	0.00					0.00	658,577.00
30-Jun-2014	End FY		658,577.00		868.96					0.00	658,577.00
5-Sep-2014	Disbursement	2	658,577.00	618,886.00	2,259.28					0.00	1,277,463.00
23-Oct-2014	Disbursement	3	1,277,463.00	328,346.00	3,236.24					0.00	1,605,809.00
14-Nov-2014	Const. Compl.		1,605,809.00		1,779.77	8,144.26				0.00	1,613,953.26
11-Mar-2015	Disbursement	4	1,613,953.26	1,111,387.00			9,966.16			0.00	2,725,340.26
30-Jun-2015	End FY		2,725,340.26				15,678.28			0.00	2,725,340.26
14-Nov-2015	Payment	1	2,725,340.26				19,274.21	119,742.19	44,918.65	164,660.84	2,605,598.07
14-Nov-2016	Payment	2	2,605,598.07				49,506.36	115,154.48	49,506.36	164,660.84	2,490,443.59
14-Nov-2017	Payment	3	2,490,443.59				47,318.43	117,342.41	47,318.43	164,660.84	2,373,101.18
14-Nov-2018	Payment	4	2,373,101.18				45,088.92	119,571.92	45,088.92	164,660.84	2,253,529.26
14-Nov-2019	Payment	5	2,253,529.26				42,817.06	121,843.78	42,817.06	164,660.84	2,131,685.48
15-Nov-2019	Payment	Adj	2,131,685.48				0.00	1,091,109.00	0.00	1,091,109.00	1,040,576.48
14-Nov-2020	Payment	6	1,040,576.48				19,770.95	144,889.89	19,770.95	164,660.84	895,686.59
14-Nov-2021	Payment	7	895,686.59				17,018.05	147,642.79	17,018.05	164,660.84	748,043.80
14-Nov-2022	Payment	8	748,043.80				14,212.83	150,448.01	14,212.83	164,660.84	597,595.79
14-Nov-2023	Payment	9	597,595.79				11,354.32	153,306.52	11,354.32	164,660.84	444,289.27
14-Nov-2024	Payment	10	444,289.27				8,441.50	156,219.34	8,441.50	164,660.84	288,069.93
14-Nov-2025	Payment	11	288,069.93				5,473.33	159,187.51	5,473.33	164,660.84	128,882.42
14-Nov-2026	Payment	12	128,882.42				2,448.77	128,882.42	2,448.77	131,331.19	0.00
				2,717,196.00	8,144.26	8,144.26	308,369.17	2,725,340.26	308,369.17	3,033,709.43	
Outstanding Disbursement Balance:				0.00							

Wastewater Utility Collection Capital Improvement Fund Expenditures

Enterprise Fund 64 Department 4519

Department Overview

The Wastewater Collection Capital Improvement Fund is a subsidiary fund of the Wastewater Enterprise Fund. The Fund accounts for acquisition and depreciation of wastewater collection system improvements and equipment. Connection fees and developer fees are sources of revenue for this fund.

Capital Improvement Projects for the Wastewater Treatment Plant are included in Fund 63 Department 4518. On February 20, 2018, Town Council adopted a wastewater rate structure that included a 12% rate increase per year in Fiscal Year 2022/2023. In 2022 the Town hired a rate consultant to prepare a wastewater rate structure for the next five years. On November 15, 2022 Town Council approved the five-year water and wastewater utility rates.

Fiscal Year 2022/2023 Accomplishments

- Continued to allocate funds to the Collections Replacement Fund for future wastewater collections system and pump station equipment repair/ replacement.
- Completed Annual Inflow and Infiltration Reduction Program (WW-2023).
- Completed Utility Rate Study and implemented year one of the five-year water and wastewater utility rates that were adopted by Town Council on November 15, 2022.

Fiscal Year 2023/2024 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-2024).
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3024).

Budget Highlights

- \$30,043 is budgeted as a transfer to Debt Service Fund 53 to cover the Wastewater Capital proportionate share of the 2020 Direct Placement Financing for the Madison/Yount Sewer Project.
- In Fiscal Year 2023/2024 this fund will be able to meet the 5% of asset value Reserve for Emergency Capital Replacement that was established per policy.
- \$400,000 to replace the current vacuum/jet truck (Vactor Truck).

Did You Know?

- The primary funding source for this capital improvement fund is the Wastewater Utility Operating Fund 62. In Fiscal Year 2023/2024 Fund 62 plans to contribute \$450,000 towards Wastewater Utility Collection Capital Improvement projects.

Revenue & Transfers In

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 1,648	\$ 2,292	\$ 2,000	\$ 4,000	\$ 6,000
(3799) Allocate Impact Fees	0	17,716	0	0	0
(3962) Interfund Transfer - WW Utility Ops	350,000	500,000	600,000	300,000	450,000
Total	\$ 351,648	\$ 520,008	\$ 602,000	\$ 304,000	\$ 456,000

Expenditures and Transfers Out

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Capital Improvements	\$108	\$177,804	\$253,000	\$1,523,668	\$653,000
Utility Systems	\$13,345	\$0	\$0	\$0	\$0
Depreciation Expense	\$63,642	\$69,795	\$72,000	\$144,000	\$72,000
Interfund Transfer-Debt Svc (2020)	\$29,838	\$29,755	\$29,991	\$59,982	\$30,043
TOTAL	\$106,933	\$277,355	\$354,991	\$1,727,650	\$755,043

Capital Projects Detail

Capital Improvements and Utility Systems Detail

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Wastewater and Water Reclamation Projects					
(WW-0023) Pipe Burst Town Force Main	\$13,346	\$0	\$0	\$0	\$0
(WW-0032) Safety Net and Safety Hinged Doors at Hand Well Access	\$0	\$0	\$20,000	\$10,000	\$10,000
(WW-0033) Pump Station Assessment and Capacity Evaluation	\$0	\$0	\$40,000	\$40,000	\$40,000
(WW-0041) New Vactor Truck	\$0	\$0	\$0	\$0	\$400,000
(WW-2023) Inflow and Infiltration Reduction (A-line)	\$26	\$92,773	\$91,000	\$698,334	\$0
(WW-2024) Inflow and Infiltration Reduction Program (A-line)	\$0	\$0	\$0	\$0	\$95,500
(WW-3023) Sewer Main Replacement and Repair	\$82	\$72,526	\$88,500	\$0	\$0
(WW-3024) Sewer Main Replacement and Repair Program	\$0	\$0	\$0	\$0	\$93,000
(WW-5023) Pump Station Equipment Replacement	\$0	\$12,505	\$13,500	\$13,500	\$0
(WW-5024) Town Pump Station Equipment Replacement Program	\$0	\$0	\$0	\$0	\$14,500
WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL	\$13,454	\$177,804	\$253,000	\$761,834	\$653,000
TOTAL	\$13,454	\$177,804	\$253,000	\$761,834	\$653,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,315,937	\$ 2,560,650	\$ 2,371,395	\$ 2,968,603	\$ 2,256,778
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 77,096	\$ 247,599	\$ 325,000	\$ 833,834	\$ 725,000
Total Non-Operating Revenue & Transfers	\$ 321,809	\$ 490,253	\$ 572,009	\$ 122,009	\$ 425,957
■ ENDING FUND BALANCE	\$ 2,560,650	\$ 2,968,603	\$ 2,618,404	\$ 2,256,778	\$ 2,357,735
Net Change in Fund Balance	244,713	407,953	247,009	(711,825)	100,957
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	101,105	101,105	106,068
Portion of Fund Balance applicable to Capital Assets	2,138,149	2,170,011	2,022,109	2,121,359	2,121,359
Unreserved	422,501	798,592	495,190	34,314	130,308
■ Total Fund Balance	\$ 2,560,650	\$ 2,968,603	\$ 2,618,404	\$ 2,256,778	\$ 2,357,735

Sewer Connection Impact Fee Fund

Enterprise Fund 65

Department Overview

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

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

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

Fiscal Year 2022/2023 Accomplishments

- Conducted Impact Fee Study to review existing Sewer Connection Impact Fee amount.

Fiscal Year 2023/2024 Goals and Objectives

- Implement any necessary changes to the Sewer Connection Impact Fee amount based on completion of Impact Fee Study.
- Allocate any Impact Fees collected.

Budget Highlights

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

Did You Know?

- Impact Fees are increased annually in July based on the Engineering News-Record (ENR) Construction Cost Index adjustment.

Revenue & Expenses

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	17,716	0	0	0
(3799) Allocate Impact Fees	0	-17,716	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Summary of Fund Balance Activity

Town of Yountville
SEWER CONNECTION IMPACT FEE FUND
Wastewater Fund 65

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 17,716	\$ -	\$ -	\$ -
Total Non-Operating Revenue & Transfers	\$ -	\$ (17,716)	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-

State Gas Tax Fund

Special Revenue Fund 20 Department 6000

Department Overview

The State of California charges an annually increasing per gallon tax on the purchase of motor vehicle fuel. A portion is allocated to the Town of Yountville under five (5) different formulas as specified in the California Streets and Highways Code (SHC) (Sections 2103, 2105, 2106, 2107, 2107.5). These monies are generally allocated on a per capita basis. Gas Tax revenue is restricted for the repair, maintenance, and upkeep of Town streets and roads. A small amount is allocated for engineering and related administration costs.

The State Gas Tax Fund utilizes this state funding source and accounts for maintenance and capital expenditures associated with street improvement projects within Town.

Fiscal Year 2022/2023 Accomplishments

- The Town maintained a Pavement Condition Index (PCI) of 78. This is the highest rating in any of the Napa County jurisdictions.
- Gas Tax Funds were used for the Plans, Specifications and Engineering (PSE) and project management of streets related projects.

Fiscal Year 2023/2024 Goals and Objectives

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

Budget Highlights

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

- \$87,000 is budgeted for the (GT-3024) Plans, Specs and Engineering for Paving Projects. This fund will primarily support Measure T Projects. The attached map illustrates the proposed projects that will use Gas Tax money for PSE.

Did You Know?

- By using Gas Tax monies to fund engineering and design, more Measure T monies can be applied directly to street repair.
- A summary of the Capital Improvement Program for Fiscal Year 2023/2024 can be found in the last section of the budget document.
- Details of the [Town's Five-Year Capital Improvement Program \(CIP\)](https://www.townofyountville.com/public-works-department) can be viewed by clicking this link to the Town's website [www.townofyountville.com Public Works Department page](https://www.townofyountville.com/public-works-department).
- The Town's monthly portion of Highway Users Tax can be viewed by clicking this link to the California State Controller's Office website. https://www.sco.ca.gov/ard_payments_highway.html

Revenues

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 342	\$ 188	\$ 200	\$ 200	\$ 250
(3410) Gas Tax Section 2105	14,943	16,298	18,265	18,265	18,630
(3411) Gas Tax Section 2106	11,643	12,270	12,949	12,949	13,208
(3413) Gas Tax Section 2103	19,568	23,211	26,363	26,363	26,890
(3415) Gas Tax Section 2107	20,220	19,490	24,928	24,928	25,427
(3416) Gas Tax Section 2107.5	1,000	1,000	1,000	1,000	1,000
Total	\$ 67,716	\$ 72,458	\$ 83,705	\$ 83,705	\$ 85,405

Expenditures

State Gas Tax Fund 20 Expenditure Budget

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Infrastructure	\$69,728	\$56,172	\$85,000	\$98,828	\$87,000
TOTAL	\$69,728	\$56,172	\$85,000	\$98,828	\$87,000

Capital Projects Detail

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Streets and Transportation Projects					
(GT-3021) Paving Projects - Plan, Specs, Engineering	\$69,728	\$0	\$0	\$0	\$0
(GT-3022) Paving Projects - Plan, Specs, Engineering	\$0	\$56,172	\$0	\$0	\$0
(GT-3023) Paving Projects - Plan, Specs, Engineering	\$0	\$0	\$85,000	\$98,828	\$0
(GT-3024) Paving Projects - Plan, Specs, Engineering	\$0	\$0	\$0	\$0	\$87,000
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$69,728	\$56,172	\$85,000	\$98,828	\$87,000
TOTAL	\$69,728	\$56,172	\$85,000	\$98,828	\$87,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 54,798	\$ 52,786	\$ 59,145	\$ 69,072	\$ 53,949
Total Revenue	\$ 67,716	\$ 72,458	\$ 83,705	\$ 83,705	\$ 85,405
Total Department 6000	\$ 69,728	\$ 56,172	\$ 85,000	\$ 98,828	\$ 87,000
Total Expenditures	\$ 69,728	\$ 56,172	\$ 85,000	\$ 98,828	\$ 87,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 52,786	\$ 69,072	\$ 57,850	\$ 53,949	\$ 52,354
Net Change in Fund Balance	(2,012)	16,286	(1,295)	(15,123)	(1,595)

Public Education and Government Access Fund

Special Revenue Fund 21 Department 1012

Department Overview

The Public Educational and Government Access Fund (PEG) is a Special Revenue Fund due to its restricted use.

Municipal Code Section 5.16.020 State video franchise fees and public, educational and governmental access fees provide for the collection of PEG funds. Effective August 5, 2010, each State franchisee shall pay a fee to the Town equal to one percent of gross revenues ("PEG access facilities fee") of that State video franchise holder to support public, education, and governmental access channel facilities within the Town. This fund accounts for collection of PEG revenues and expenditures related to the PEG channel which are restricted for the use of purchase of equipment related to education and government broadcasting.

The State franchise fee required shall be paid to the Town quarterly, in a manner consistent with California Public Utilities Code Section 5860.

Fiscal Year 2022/2023 Accomplishments

- Upgraded the Town Council Chambers equipment to support video conferencing and live-streaming coordination.
- Purchased five replacement microphones for council dais as well as four wireless microphones used for audience participation.
- Collected quarterly franchise fees.

Fiscal Year 2023/2024 Goals and Objectives

- The Town does not have any planned upgrades for Fiscal Year 2023/2024. The amount budgeted is a placeholder for unexpected equipment failure and the potential need for replacement equipment.

Budget Highlights

- This is a declining revenue source due to reduced cable customer base as alternative methods of television programming services are becoming more popular.

Did You Know?

- Town Council meetings can be viewed on local cable Channel 28 and the Town's Streaming Media Player at www.townofyountville.com/livevideo.
- The Town contracts with Napa Valley TV (Napa Public Access Cable Television) which provides support televising our Town Council, Zoning & Design Review Board, and Parks & Recreation Advisory Commission meetings.

Revenue

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3022) PEG Fees	\$ 10,101	\$ 14,176	\$ 13,500	\$ 13,500	\$ 13,500
(3301) Interest Income	252	216	300	800	400
Total	\$ 10,353	\$ 14,392	\$ 13,800	\$ 14,300	\$ 13,900

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment >\$10k	\$0	\$0	\$0	\$23,500	\$0
Machinery & Equipment < \$10k	\$0	\$18,873	\$5,000	\$5,000	\$5,000
TOTAL	\$0	\$18,873	\$5,000	\$28,500	\$5,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 49,925	\$ 60,278	\$ 55,038	\$ 55,797	\$ 41,597
Total Revenue	\$ 10,353	\$ 14,392	\$ 13,800	\$ 14,300	\$ 13,900
Total Expenditures	\$ -	\$ 18,873	\$ 5,000	\$ 28,500	\$ 5,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 60,278	\$ 55,797	\$ 63,838	\$ 41,597	\$ 50,497
Net Change in Fund Balance	10,353	(4,481)	8,800	(14,200)	8,900

Public Art Program Fee Fund

Special Revenue Fund 23 Department 5414

Department Overview

In 2016, Town Council approved a Public Art Program Fee to assist in enhancing outdoor public art in the commercial district. This restricted fund ensures that the Town can sustain the development and ongoing maintenance of its outdoor public art assets. This fund is exclusively used for the acquisition, installation, improvement, and maintenance of physical artwork to be displayed in the Town for public view. The revenue deposited into this fund can also be used for the administration of the public art program.

All commercial applicants applying for a building permit are required to pay one percent (1%) of the project valuation as stated on the building permit. Applicants have two (2) options to satisfy the requirement for placement of art by either 1) installing or maintaining public art for public view at 1% of the project valuation, or 2) by paying an in-lieu fee-based on 1% of project valuation into the Public Art Fund administered by the Arts Commission.

The Public Art Program Fee was introduced to Town Council by the Yountville Arts Commission. The Commission provides vision, leadership, inspiration, and support to artists and their art in Yountville. The Commission believes that public art enhances the quality of life for individuals living in, working in and visiting Yountville.

Fiscal Year 2022/2023 Accomplishments

- Rotated 8 sculptures on the Public Art Walk. This would not be possible without the work of our Public Works Department who assists with most installations.
- Maintained “Shop the Art Walk” digital catalog and marketing effort.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to find creative ways to solicit new artists to apply to join the Art Walk.

Budget Highlights

- This budget is used exclusively for the Yountville Art Walk. As the fund balance grows, Yountville Arts will analyze projects about annual maintenance, artist stipends and installation costs.

Did You Know?

- Revenue in this fund is dependent on commercial building permit activity as well as project valuation and can therefore be difficult to predict.

Revenues

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 430	\$ 154	\$ 300	\$ 600	\$ 400
(3113) Public Art Program Fee	32,600	10,052	5,000	8,356	5,000
Total	\$ 33,030	\$ 10,206	\$ 5,300	\$ 8,956	\$ 5,400

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Supplies & Materials	\$5,085	\$5,699	\$4,500	\$4,500	\$3,500
Art Maintenance	\$375	\$0	\$2,700	\$2,700	\$1,500
Contract Services	\$31,206	\$22,331	\$13,500	\$21,888	\$17,500
TOTAL	\$36,666	\$28,030	\$20,700	\$29,088	\$22,500

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 61,733	\$ 58,096	\$ 41,432	\$ 40,272	\$ 20,140
Total Revenue	\$ 33,030	\$ 10,206	\$ 5,300	\$ 8,956	\$ 5,400
Total Expenditures	\$ 36,666	\$ 28,030	\$ 20,700	\$ 29,088	\$ 22,500
■ ENDING FUND BALANCE	\$ 58,096	\$ 40,272	\$ 26,032	\$ 20,140	\$ 3,040
Net Change in Fund Balance	(3,637)	(17,824)	(15,400)	(20,132)	(17,100)



Housing Grant Fund

Special Revenue Fund 24 Department 1500

Department Overview

This fund accounts for activity related to grants awarded to the Town for home rehabilitation activity. This program supports home improvement projects for low-income eligible residents and aid them in bringing their homes up to current building code standards. The Home Rehabilitation Program provides qualifying homeowners with zero to low interest loans to complete vital rehabilitation projects. Prior to receiving the loan, the borrower is required to verify eligibility by providing proof of income and proof of home ownership.

Initially in 2014, the Town was awarded a CalHome Program Grant and Federal HOME Program Grant from the California Department of Housing and Community Development (HCD). After the initial grant period ended, the Town was then awarded a \$500,000 HOME grant (HOME Grant) in 2018.

In Fiscal Year 2020/2021, the Town worked with the City of Napa and HCD to add a Tenant-Based Rental Assistance (TBRA) as a new approved activity within the HOME Program Grant. This program utilized the state and federal funding to assist low-income residents in making rent payments. The TBRA program sunset in 2022.

Most recently in January 2023, the Town was awarded an additional \$500,000 to use towards more home rehabilitation projects.

The Town entered into an agreement with the Housing Authority of the City of Napa to administer these grants. The Housing Authority markets the program and receives the applications, performs income determinations and eligibility for the assistance, works write ups for the rehab work, manages the projects, processes the grant draw down for the loans funded, performs quarterly and annual reporting, completes annual monitoring of the recipients of the rehab loans, and carries out other administrative tasks.

Homeowners may choose to repay the loan at their leisure, but most often repayments occur at the sale of the property. When the loan is repaid, the money obtained returns to this fund and is then used to finance additional qualifying rehabilitation projects. In this sense, it is a revolving loan program, utilizing grant funds to finance as many rehabilitation projects as possible.

Fiscal Year 2022/2023 Accomplishments

- This fiscal year the Town has assisted one homeowner with an eligible home rehabilitation project.
- The Town received two loan repayments for a total amount of \$83,061.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to administer and manage grant program.
- Work with the Housing Authority of the City of Napa to explore options for increasing utilization of grant funds.

Budget Highlights

- The budgeted \$100,000 Federal Home Grant revenue and expenditure represent the expected amount of grant revenue the Town will receive and utilize from the \$500,000 HOME Grant.

Did You Know?

- 42 home rehabilitation projects throughout the Town have received funding through these programs.

- Funds are recovered through the repayment of the grant-funded loans when a home is sold.

Revenues

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 177	\$ 171	\$ 100	\$ 1,600	\$ 1,000
(3408) CalHome Grant	0	0	20,000	10,000	0
(3432) Federal Home Grant	0	79,739	100,000	50,000	100,000
(3422) CalGrant Repayment - State	14,983	7,231	0	37,402	0
(3423) CalGrant Repayment - Fed	15,000	34,464	0	45,659	0
Total	\$ 30,160	\$ 121,605	\$ 120,100	\$ 144,661	\$ 101,000

Expenditures

Housing Grant Fund 24 Expense table

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
HOME Rental Assistance	\$0	\$26,517	\$0	\$7,442	\$0
CalHome Grant Awards	\$75	\$0	\$20,000	\$0	\$0
Federal Home Grant Awards	\$93,162	\$20,280	\$100,000	\$50,000	\$100,000
TOTAL	\$93,237	\$46,797	\$120,000	\$57,442	\$100,000

Summary of Fund Balance Activity

Town of Yountville HOUSING GRANT FUND Fund 24 - Department 1500

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 37,402	\$ (25,675)	\$ 76,120	\$ 49,133	\$ 136,352
Total Revenue	\$ 30,160	\$ 121,605	\$ 120,100	\$ 144,661	\$ 101,000
Total Expenditures	\$ 93,237	\$ 46,797	\$ 120,000	\$ 57,442	\$ 100,000
■ ENDING FUND BALANCE	\$ (25,675)	\$ 49,133	\$ 76,220	\$ 136,352	\$ 137,352
Net Change in Fund Balance	(63,077)	74,808	100	87,219	1,000

Town of Yountville Fiscal Year 2023/2024 Annual Budget

Measure T Transportation Improvement Fund

Special Revenue Fund 25 Department 6000

Department Overview

In 2012, Napa County voters passed a half-cent sales tax known as Measure T. This countywide sales tax is administered by Napa Valley Transportation Authority (NVTa) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide \$525,000 annually to fund street, sidewalk, streetlight, and related projects.

Measure T requires the Town to continue to maintain its pre-existing expenditure level efforts on road maintenance (as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007/2008, Fiscal Year 2008/2009, and Fiscal Year 2009/2010). This amount, known as Maintenance of Effort (MOE), must also be spent by the Town in the form of General Fund expenditure each year to remain eligible to receive Measure T funds. As part of the biennial update to NVTa, the MOE was updated and approved by Council. It is presented to NVTa and certified by the Independent Taxpayer Oversight Committee annually.

The Town covers its required MOE through the work scope in the Streets Maintenance budget (01-4305). The Independent Taxpayers Oversight Committee approved MOE for the Town for Measure T is \$223,604.

Fiscal Year 2022/2023 Accomplishments

- Achieved a Pavement Condition Index (PCI) of 79, which is the highest in the Napa Valley.
- Completed the Measure T Street Rehabilitation at various locations including, Yount Mill Road, Mesa Court, Finnell Road, Humboldt Street, and Harvest Court.
- Completed Mesa Court and Yount Mill Road grind and overlay.
- Updated the Measure T 5-year plan to maximize PCI improvement in the coming 5-year period and had 5-year plan and maintenance of effort certified by NVTa and ITOC.

Fiscal Year 2023/2024 Goals and Objectives

- Use Measure T Funds for the Annual Streets Maintenance Program (MT-3024). The anticipated street improvement project will include Humboldt Street, Harvest Court, Finnell Road, Heather Street, Yountville Cross Road, and Yount Street.

Budget Highlights

- \$250,000 is estimated to be utilized for the Annual Street Maintenance and Paving Program (MT-3024).
- \$275,000 is estimated to build fund balance for the large North Washington Street project in future years.

Did You Know?

- The average asphalt surface drops only 40% in condition during the first 75% of its life. This means that if you maintain your asphalt over the years, it will last you a long time.
- The Town received a Pavement Condition Index (PCI) of 78 for its streets. This is the highest rating in any of the Napa County jurisdictions.
- A summary of the Capital Improvement Program for Fiscal Year 2023/2024 can be found in the last section of the budget document.
- Details of the Town's Five-Year Capital Improvement Program (CIP) can be viewed by clicking this link to the Town's website <https://www.townofyountville.com/departments-services/public-works/capital-improvement-program> Public Works Department page.

Revenues

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 0	\$ 326	\$ 200	\$ 200	\$ 750
(3417) Measure T	550,281	668,273	525,000	525,000	525,000
Total	\$ 550,281	\$ 668,599	\$ 525,200	\$ 525,200	\$ 525,750

Expenditures

Measure T Transportation Improvement Fund 25 Expenditure ...

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Infrastructure	\$463,684	\$532,705	\$525,000	\$525,000	\$525,000
TOTAL	\$463,684	\$532,705	\$525,000	\$525,000	\$525,000

Capital Projects Detail

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Streets and Transportation Projects					
(MT-3021) Annual Street Maintenance and Paving Program	\$463,684	\$0	\$0	\$0	\$0
(MT-3022) Annual Street Maintenance and Paving Program	\$0	\$532,705	\$0	\$0	\$0
(MT-3023) Annual Street Maintenance and Paving Program	\$0	\$0	\$525,000	\$525,000	\$0
(MT-3024) Annual Street Maintenance and Paving Program	\$0	\$0	\$0	\$0	\$525,000
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$463,684	\$532,705	\$525,000	\$525,000	\$525,000
TOTAL	\$463,684	\$532,705	\$525,000	\$525,000	\$525,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ (26,222)	\$ 60,375	\$ 54,211	\$ 196,269	\$ 196,469
Total Revenue	\$ 550,281	\$ 668,599	\$ 525,200	\$ 525,200	\$ 525,750
Total Expenditures	\$ 463,684	\$ 532,705	\$ 525,000	\$ 525,000	\$ 525,000
■ ENDING FUND BALANCE	\$ 60,375	\$ 196,269	\$ 54,411	\$ 196,469	\$ 197,219
Net Change in Fund Balance	86,597	135,894	200	200	750



Road Maintenance and Rehabilitation Act (SB1) Fund

Special Revenue Fund Department 26-6000

Department Overview

In 2017, the Governor signed Senate Bill 1 (SB1), known as the Road Maintenance and Rehabilitation Act. SB1 increased the per gallon fuel excise taxes; increased diesel fuel sales taxes and vehicle registration fees; and provides for inflationary adjustments to tax rates in future years. Funding from SB1 helps the Town maintain and rehabilitate streets/roads, and active transportation infrastructure now and into the future.

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

Fiscal Year 2022/2023 Accomplishments

- SB1 monies were used for the Curb, Gutter, and Sidewalk Program (SB-6023).

Fiscal Year 2023/2024 Goals and Objectives

- Continue to utilize Road Maintenance and Rehabilitation Act (SB1) funds to maintain and rehabilitate Yountville transportation infrastructure.

Budget Highlights

- The Town will receive approximately \$65,000 in SB1 revenues in Fiscal Year 2023/2024.
- \$67,000 is budgeted to continue with Curb, Gutter, and Sidewalk Replacement (SB-6024). Improvements will be made in various locations in advance of the street improvements being made later in the fiscal year.

Did You Know?

- A summary of the [Capital Improvement Program for Fiscal Year 2023/2024](#) can be found in the last section of the budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are available on the Town's website at www.townofyountville.com under the Public Works Department.
- Any person can view the Town's apportionment of RMRA-LSR funds at http://www.sco.ca.gov/ard_local_apportionments.html

Revenues

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 256	\$ 223	\$ 200	\$ 200	\$ 300
(3419) Road Maint. Rehab Act	53,865	53,577	64,949	64,949	65,000
Total	\$ 54,121	\$ 53,800	\$ 65,149	\$ 65,149	\$ 65,300

Expenditures

Road Maintenance & Rehab SB1 Fund 26 Expenditure Budget

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Infrastructure	\$50,102	\$17,816	\$66,000	\$75,460	\$67,000
TOTAL	\$50,102	\$17,816	\$66,000	\$75,460	\$67,000

Capital Projects Detail

Exp - Road Maintenance and Rehabilitation Act (SB1) Fund ...

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Streets and Transportation Projects					
(SB-6021) Curb, Gutter, & Sidewalk Replacement	\$50,102	\$0	\$0	\$0	\$0
(SB-6023) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$66,000	\$66,000	\$0
(SB-6024) Curb, Gutter, and Sidewalk Replacement	\$0	\$0	\$0	\$0	\$67,000
(MT-3022*) Annual Street Maintenance and Paving Program	\$0	\$17,816	\$0	\$0	\$0
(MT-3023*) Annual Street Maintenance and Paving Program	\$0	\$0	\$0	\$9,460	\$0
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$50,102	\$17,816	\$66,000	\$75,460	\$67,000
TOTAL	\$50,102	\$17,816	\$66,000	\$75,460	\$67,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 38,805	\$ 42,824	\$ 51,037	\$ 78,809	\$ 68,498
Total Revenue	\$ 54,121	\$ 53,800	\$ 65,149	\$ 65,149	\$ 65,300
Total Expenditures	\$ 50,102	\$ 17,815	\$ 66,000	\$ 75,460	\$ 67,000
■ ENDING FUND BALANCE	\$ 42,824	\$ 78,809	\$ 50,186	\$ 68,498	\$ 66,798
Net Change in Fund Balance	4,019	35,985	(851)	(10,311)	(1,700)

Measure T Equivalent (MTE) Fund Expenditures

Special Revenue Fund 27 Department 6000

Department Overview

In 2012, Napa County voters passed a half-cent sales tax called Measure T. This new countywide sales tax is administered by Napa Valley Transportation Authority (NVTa) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide \$525,000 annually to fund street, sidewalk, and streetlight and related projects. The funds are used for projects that will improve the pavement conditions of streets, sidewalks, and related street infrastructure projects.

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

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

This obligation may be fulfilled by local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike Lane projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the 6.67%. Discretionary funding means any funding that is not tied to a specific state or federal program or formula.

Fiscal Year 2022/2023 Accomplishments

- The 6.67% obligation as required by the Measure T Ordinance to comply with the intent of the Ordinance has been met with previous year's projects. No funds were budgeted in this account for the Fiscal Year 2022/2023 period.

Fiscal Year 2023/2024 Goals and Objectives

- The 6.67% obligation as required by the Measure T Ordinance to comply with the intent of the Ordinance has been met with previous year's projects. No funds were budgeted in this account for the Fiscal Year 2023/2024 period.

Budget Highlights

- The primary source of revenue for this fund is Capital Projects Fund 50, which is supported by General Fund revenue. The Town has previously fulfilled the 6.67% obligation and no General Fund allocation is required in Fiscal Year 2023/2024.

Did You Know?

- The Town met its prior 6.67% obligation by funding Finnell Path Resurfacing, Hopper Creek Path, Oak Circle to Mission and Yountville Vine Trail Resurfacing projects.
- Several Town staff commute to work on the Vine Trail.

Revenues

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 184	\$ 115	\$ 125	\$ 350	\$ 400
Total	\$ 184	\$ 115	\$ 125	\$ 350	\$ 400

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 36,891	\$ 37,075	\$ 37,175	\$ 37,190	\$ 37,540
Total Revenue	\$ 184	\$ 115	\$ 125	\$ 350	\$ 400
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 37,075	\$ 37,190	\$ 37,300	\$ 37,540	\$ 37,940
Net Change in Fund Balance	184	115	125	350	400

Fire Emergency Services Fund

Special Revenue Fund 28 Department 3201

Department Overview

New development activity within the Town is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment required to meet the increased demands on fire and medical services. This fund accounts for those revenues to ensure funds are available for future fire engine replacements. Due to the limited amount of new development the current fund balance has been well below \$100 since Fiscal Year 2013/2014. With the Town reaching build out, revenues for this fund are difficult to predict. The General Fund will be required to cover the annual fire engine replacement cost as outlined in the March 2018 fire contract. The estimated cost to the General Fund for annual fire engine replacement is estimated to be \$18,333.

Fiscal Year 2022/2023 Accomplishments

- Paid a portion of the required cost share towards fire engine replacement per the contract with Napa County.

Fiscal Year 2023/2024 Goals and Objectives

- Transfer any revenues generated to General Fund Department 01-3201 to offset the cost of fire engine replacement costs.

Budget Highlights

- None.

Revenue and Expenditures

Data

Collapse All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3301) Interest Income	0	0	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Summary of Fund Balance Activity

Town of Yountville
FIRE EMERGENCY SERVICES FUND
Fund 28 - Department 3201

	2020/2021	2021/2022	2022/2023		2023/2024
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
Net Change in Fund Balance	-	-	-	-	-



Upper Valley Disposal Service Franchise Fees Fund

Special Revenue Fund 29 Department 1016

Department Overview

The purpose of this fund is to account for franchise fees monies received from the County of Napa on behalf of Upper Valley Disposal Service related to garbage, organic recycling, green waste collection services. The collected franchise fees are a non-restricted General Fund revenue source and can be used for a wide range of funding related to the recycling and collection services initiatives for the Town such as additional recycling and collection services and programs, community education and outreach, code compliance efforts, and street repairs related to impacts from heavy garbage trucks on residential streets as illustrative examples only.

Fiscal Year 2022/2023 Accomplishments

- Collected quarterly franchise fees.

Fiscal Year 2023/2024 Goals and Objectives

- Use UVDS Franchise Fee revenue to further recycling and collection services initiatives.

Budget Highlights

- \$6,500 budgeted for the Annual Community Clean Up Day.
- With support of the Council, Upper Valley Waste Management, and Upper Valley Disposal Services, the Town is able to hold Shred-It Day and Town Clean Up Day to help residents keep our town clean and beautiful.

Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3020) Franchise Tax	\$ 0	\$ 20,245	\$ 26,400	\$ 107,000	\$ 165,000
(3301) Interest Income	0	17	0	800	1,500
Total	\$ 0	\$ 20,262	\$ 26,400	\$ 107,800	\$ 166,500

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Community Clean Up Day	\$0	\$0	\$6,500	\$6,500	\$6,500
TOTAL	\$0	\$0	\$6,500	\$6,500	\$6,500

Summary of Fund Balance Activity

Town of Yountville
UPPER VALLEY DISPOSAL SERVICE FRANCHISE FEES
Fund 29 - Department 1016

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ 13,775	\$ 20,262	\$ 121,562
Total Revenue	\$ -	\$ 20,262	\$ 26,400	\$ 107,800	\$ 166,500
Total Expenditures	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
■ ENDING FUND BALANCE	\$ -	\$ 20,262	\$ 33,675	\$ 121,562	\$ 281,562
Net Change in Fund Balance	-	20,262	19,900	101,300	160,000

TOWN CLEAN UP

SATURDAY, MAY 13

Unusable, non-recyclable & non-hazardous items can be placed curbside for this FREE once a year pick up. Boxes/Bags must weigh no more than 35 pounds. For more information visit www.townofyountville.com or call 944-8712.



Organized by the Town of Yountville, Upper Valley Waste Management Agency, and Upper Valley Disposal Services

CASp Certification and Training Fund (SB 1186 Disability Access Fee)

Special Revenue Fund 30

Department Overview

Senate Bill 1186 (SB 1186) created Government Code Section 4467. SB 1186 requires that a fee be assessed on newly issued and renewed business licenses. The intent of this additional fee is twofold; 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.

For the period of January 1, 2018 through December 31, 2023 the fee is \$4.00. This is a substantial increase of the fee that was previously only \$1.00. Of the amount collected, 90% is retained by the local entity, and 10% is remitted to the DSA on a quarterly basis. Annually in January, an annual report is completed and submitted to the DSA to disclose total amount of fees collected, and reconcile the amount remitted to the DSA. After the annual report is finalized, the Town's portion of the fee is transferred into Fund 50 to aid in covering costs of projects related to ADA improvements and requirements.

These fees were previously accounted for in the General Fund, in a liability account that did not show up as revenue. With the considerable increase in the fee amount, it was determined that these revenues should be in a Special Revenue Fund.

On January 1, 2024, the fee will be returned to \$1.00, the original fee amount. The Town will then retain 70% of the fees collected and remit the remaining 30% to the DSA.

Fiscal Year 2022/2023 Accomplishments

- Collected SB 1186 fees when business licenses are applied for and renewed.
- Reported and remitted to the Division of the State Architect in a timely manner.
- Transferred fees collected into Fund 50 to help cover costs for project CP-2023 (ADA Accessibility Improvements Program).

Fiscal Year 2023/2024 Goals and Objectives

- Continue to collect, report, and remit fees as required by statute.
- Utilize funds for the Town's Americans with Disability Act (ADA) Improvements Program.

Budget Highlights

- Any funds that become available will be transferred to Fund 50 to cover costs for the ADA Accessibility Improvements Program.

Did You Know?

- The Town processes roughly 475 business licenses (new & renewals) each year which generates revenue for this fund.

Revenues

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 7	\$ 4	\$ 0	\$ 12	\$ 10
(3705) SB 1186 Fees	2,016	1,922	1,500	1,500	1,500
Total	\$ 2,023	\$ 1,926	\$ 1,500	\$ 1,512	\$ 1,510

Expenditures

CASp Certification & Training Fund 30 Expenditure Budget

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Interfund Transfer - Capital Project	\$1,786	\$1,997	\$1,500	\$2,090	\$1,500
TOTAL	\$1,786	\$1,997	\$1,500	\$2,090	\$1,500

Summary of Fund Balance Activity

Town of Yountville CASp CERTIFICATION AND TRAINING FUND (SB 1186 DISABILITY ACCESS FEE) Fund 30

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,245	\$ 1,482	\$ 995	\$ 1,411	\$ 833
Total Revenue	\$ 2,023	\$ 1,926	\$ 1,500	\$ 1,512	\$ 1,510
Total Transfers	\$ 1,786	\$ 1,997	\$ 1,500	\$ 2,090	\$ 1,500
■ ENDING FUND BALANCE	\$ 1,482	\$ 1,411	\$ 995	\$ 833	\$ 843
Net Change in Fund Balance	\$ 237	\$ (71)	\$ -	\$ (578)	\$ 10

Housing Opportunity Program Fund

Special Revenue Fund 70 Department 1500

Department Overview

The Housing Opportunity Fund, also known as the Housing Opportunity Program, was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction. This effort provides local lower income residents and workers in the hospitality and agricultural industries the opportunity to live in the community in which they work. This program recognizes the desire to have a socio-economically diverse population. Revenue received from developer paid Housing Fair Share Impact Fees, General Fund transfers, and interest income provide the source of funds for these efforts.

The Town currently has 100 deed restricted affordable housing units. The Town is reaching build-out and there is limited commercial and residential land to build upon. This means that this will be a declining revenue source and there will be very limited funding from fair share fees in current and future years. The current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. When revenue is received, the funds will be used for affordable housing projects and programs in tandem with the funds accounted for in Fund 71.

Fiscal Year 2022/2023 Accomplishments

- Initiated conversations regarding town sponsored payment program for Additional Dwelling Units (ADUs) that would be deed restricted for low income rentals.
- A total of \$254 in Affordable Housing Fair Share in-lieu Fees were collected.

Fiscal Year 2023/2024 Goals and Objectives

- Collaborate with official housing developers to sponsor projects.
- Implement the financing for deed restricted ADUs.
- Identify opportunities to support the Town's affordable housing goals.

Budget Highlights

- A budget of \$13,400 is included for contribution to local housing advocates, including the Community Action of Napa Valley Homeless Shelter, Napa Valley Community Housing Farmworker Housing Project, and Fair Housing Napa Valley, consistent with the Town of Yountville General Plan Housing Element.
- A budget of \$60,300 is included to continue a contract with the City of Napa Housing Authority for housing management services. This represents a slight increase from previous years due to increased contract costs.
- This fund is dependent on the General Fund, which has a responsibility under the Housing Element to sustain this program. The General Fund will be contributing \$73,700 in Fiscal Year 2023/2024.

Did You Know?

- Approximately 10% of Yountville's housing stock is deed restricted affordable in support of the Town's housing goals.
- There are 100 affordable housing units in Town; 26 are owner-occupied, and 74 are renter occupied.

Revenue & Transfers

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 986	\$ 495	\$ 500	\$ 2,200	\$ 1,000
(3701) Impact Fees	700	662	0	254	650
(3901) Interfund Transfer - From General Fund	15,000	63,000	71,600	71,600	73,700
Total	\$ 16,686	\$ 64,158	\$ 72,100	\$ 74,054	\$ 75,350

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Agencies	\$6,000	\$6,000	\$13,400	\$13,400	\$13,400
Contract Services	\$56,000	\$57,000	\$58,200	\$58,200	\$60,300
TOTAL	\$62,000	\$63,000	\$71,600	\$71,600	\$73,700

Summary of Fund Balance Activity

Town of Yountville HOUSING OPPORTUNITY PROGRAM FUND Fund 70 - Department 1500

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,566,094	\$ 1,520,780	\$ 1,521,742	\$ 1,521,937	\$ 1,524,391
TOTAL PROGRAM REVENUE	\$ 16,686	\$ 64,157	\$ 72,100	\$ 74,054	\$ 75,350
TOTAL EXPENDITURES	\$ 62,000	\$ 63,000	\$ 71,600	\$ 71,600	\$ 73,700
■ ENDING FUND BALANCE	\$ 1,520,780	\$ 1,521,937	\$ 1,522,242	\$ 1,524,391	\$ 1,526,041
Net Change in Fund Balance	(45,314)	1,157	500	2,454	1,650
FUND BALANCE ALLOCATIONS					
Restricted- Affordable Housing***	1,498,915	1,502,620	1,502,620	1,502,620	1,506,325
Unassigned Fund Balance	21,865	19,317	19,622	21,771	19,716
■ TOTAL FUND BALANCE	\$ 1,520,780	\$ 1,521,937	\$ 1,522,242	\$ 1,524,391	\$ 1,526,041

Measure S, Affordable and Workforce Housing Fund

Special Revenue Fund 71 Department 1600

Department Overview

On November 6, 2018, Yountville voters approved Measure S which increased the Transient Occupancy Tax (TOT) by one percent (1%) to support workforce and affordable housing efforts. It is a special tax for funding programs and services related to workforce and affordable housing and may only be used for that purpose, including projects within and outside the jurisdictional boundaries of the Town of Yountville.

There are several types of programs and services which could utilize Measure S funds, which include but are not limited to:

- External services and programs that aid the Town in the management and oversight of its affordable housing programs.
- External consultant and staff costs related to management oversight and development of affordable and workforce housing programs and related services.
- Internal and external program costs to provide housing rehabilitation, inspection and management of existing rental registration program, and code enforcement and compliance of short-term rental restrictions to support and maintain existing rental housing stock.
- Housing related provider and support services such as, but not limited to Fair Housing Napa Valley, and including other regional housing advocacy / services and non-profit housing resources support providers as outlined or in accordance with policy objectives in the Town's General Plan and Housing Element.
- Acquisition of existing deed restricted affordable properties which may come on the market to ensure that they remain deed restricted.
- Incentives, grants or reimbursements of development impact fees and building permit fees for deed restricted affordable housing units.
- Financial assistance for property owners who may choose to rent out rooms in their home to targeted employees who are employed locally in Yountville.
- Development and funding of "down payment" assistance program for eligible targeted home buyers.
- Debt payment for bonds, certificates of purchase or other appropriate structure to fund the purchase, acquisition, or construction of additional deed restricted affordable or workforce housing for local employees.

The only activity in this fund since its inception has been the purchase of 6631 Oak Leaf Court in 2022, which was then sold to Napa Valley Community Housing to administer as a deed-restricted low income residence.

Fiscal Year 2022/2023 Accomplishments

- Continued to collect additional one percent of gross revenue reported by hotels which increased fund balance.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to grow the balance available in this fund.
- Town staff will seek opportunities to utilize fund balance to increase affordable and workforce housing within the Town.

Budget Highlights

- Allocation of \$100,000 for draft Additional Dwelling Unit (ADU) Forgivable Loan Program.

Did You Know?

- As of March 2023 the available balance in this fund is \$2,159,278.

Revenue

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3035) Measure S. Affordable Housing	\$ 401,227	\$ 817,043	\$ 583,333	\$ 647,917	\$ 647,917
(3301) Interest Income	4,264	4,465	2,500	28,000	25,000
(3802) Sales Of Property & Equipment	0	341,001	0	0	0
Total	\$ 405,491	\$ 1,162,509	\$ 585,833	\$ 675,917	\$ 672,917

Expenditures

Measure S Affordable & Workforce Housing Fund 71 Expendit...

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Purchase of Property & Equip.	\$0	\$336,241	\$0	\$0	\$0
Contract Services	\$0	\$8,236	\$100,000	\$0	\$100,000
TOTAL	\$0	\$344,477	\$100,000	\$0	\$100,000

Summary of Fund Balance Activity

Town of Yountville MEASURE S, AFFORDABLE AND WORKFORCE HOUSING Fund 71 - Department 1600

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 761,213	\$ 1,166,704	\$ 1,818,228	\$ 1,984,736	\$ 2,660,653
TOTAL REVENUE	\$ 405,491	\$ 1,162,509	\$ 585,833	\$ 675,917	\$ 672,917
Total Supplies & Services	\$ -	\$ 344,477	\$ 100,000	\$ -	\$ 100,000
TOTAL EXPENDITURES	\$ -	\$ 344,477	\$ 100,000	\$ -	\$ 100,000
■ ENDING FUND BALANCE	\$ 1,166,704	\$ 1,984,736	\$ 2,304,061	\$ 2,660,653	\$ 3,233,570
Net Change in Fund Balance	405,491	818,032	485,833	675,917	572,917

Measure A Maintenance Fund

Special Revenue Fund 75 Department 4330

Department Overview

In 1998, voters approved a half-cent sales tax increase for flood control purposes known locally as Measure A. Napa County and each City and Town within the county used Measure A proceeds generated within their jurisdictional boundaries for projects that were specified in the ballot measure.

For the Town of Yountville, the Measure A could be utilized for:

1. Flood protection for the Town's mobile home parks and surrounding areas; and
2. Hopper Creek and Beard Ditch improvements and restoration for flood protection.

The Town's projects eligible for Measure A funding included:

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

All projects defined above have been completed. The Town has a small fund balance from the remaining Measure A revenues. This fund will be used to preserve the taxpayers' investment in the flood protection projects within the mobile home parks and surrounding areas. The funds are a special maintenance account and can only be used for project maintenance within the original scope of approved Measure A projects. This includes the Flood Barrier Wall and improvements performed in Beard Ditch and Hopper Creek for Measure A related projects.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to oversee, monitor, and maintain the Floodwall and its related infrastructure system.
- Conduct annual training exercise to ensure public works staff and first responders are trained and aware of how to operate the flood barrier.
- Conduct annual Floodwall inspection prior to the rainy season to ensure that the wall meets the operational needs as designed.
- Utilize fund balance to pay for eligible projects.

Budget Highlights

- \$100,000 is budgeted for the Hydroflush Drainage Infrastructure Project (DF-0018).
- \$55,000 is budgeted for the Replacement of Flood Basin Fence Project (DF-0019).

Did You Know?

- The sunset date of this half-cent Measure A sales tax was June of 2019.
- The establishment of the Measure A Maintenance Fund in Fiscal Year 2018/2019 allowed for the maintenance of infrastructure as required by the Napa County Auditor/Controller.
- In preparation for a flood, it is important to stock up on first aid items, non-perishable foods, 3 gallons of water per person for 3 days, battery operated radio for weather reports, extra batteries, personal hygiene necessities.

Revenues & Transfers

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 2,327	\$ 1,462	\$ 2,000	\$ 3,500	\$ 4,000
(3420) Measure A	0	2,145	0	0	0
Total	\$ 2,327	\$ 3,607	\$ 2,000	\$ 3,500	\$ 4,000

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Facilities/Grounds Maintenance	\$0	\$0	\$20,000	\$20,000	\$20,000
Capital Improvements	\$0	\$0	\$0	\$0	\$55,000
Infrastructure	\$0	\$0	\$0	\$0	\$100,000
TOTAL	\$0	\$0	\$20,000	\$20,000	\$175,000

Summary of Fund Balance Activity

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

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 468,644	\$ 470,971	\$ 454,286	\$ 474,577	\$ 458,077
Total Revenue	\$ 2,327	\$ 3,606	\$ 2,000	\$ 3,500	\$ 4,000
Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 175,000
■ ENDING FUND BALANCE	\$ 470,971	\$ 474,577	\$ 436,286	\$ 458,077	\$ 287,077
Net Change in Fund Balance	2,327	3,606	(18,000)	(16,500)	(171,000)

Tallent Lane Private Road Benefit District Fund

Special Revenue Fund 95 Department 4305

Department Overview

The Tallent Lane Benefit District was established to provide safer and improved access to properties fronting Tallent Lane. A fee of \$3,327 per home or per lot, and \$1,663 per second unit are the major sources of revenue. This benefit district remains a funding vehicle for residents to improve Tallent Lane, which is a private road.

Pursuant to Resolution 769 dated June 6, 1989 this Benefit District fund is established to provide a funding mechanism to widen Tallent Lane for safety and improved access to at least 16 feet wide. The project costs and easements are to be provided by the property owners abutting Tallent Lane. Unless and until the road is improved to meet current Town standards the road shall remain by General Plan definition a small rural lane.

Fiscal Year 2022/2023 Accomplishments

- No Tallent Lane Private Road Benefit District revenue.

Fiscal Year 2023/2024 Goals and Objectives

- Evaluate potential project activities to allow for close-out of this long-standing fund.

Budget Highlights

- This fund continues to accrue quarterly interest which increases the fund balance.

Revenue and Expenditures

Data

Collapse All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 92	\$ 56	\$ 100	\$ 175	\$ 175
(3301) Interest Income	89	56	100	175	175
(3704) Private Road Assessment	3	0	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 92	\$ 56	\$ 100	\$ 175	\$ 175

Summary of Fund Balance Activity

Town of Yountville
TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND
Fund 95 - Department 4305

	2020/2021	2021/2022	2022/2023		2023/2024
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 17,838	\$ 17,930	\$ 17,980	\$ 17,986	\$ 18,161
Total Revenue	\$ 92	\$ 56	\$ 100	\$ 175	\$ 175
■ ENDING FUND BALANCE	\$ 17,930	\$ 17,986	\$ 18,080	\$ 18,161	\$ 18,336
Net Change in Fund Balance	92	56	100	175	175

Mesa Court Drainage Benefit District Fund

Special Revenue Fund 96 Department 4305

Department Overview

The Mesa Court Drainage Benefit District was established in June of 1989 via Resolution Number 770 to address drainage problems within the geographic area of Mesa Court.

The first phase was completed in Fiscal Year 1999 and was financed by new development in the district. The last use of fund resources was in Fiscal Year 2005/2006 for drainage improvements (\$10,000).

Fiscal Year 2022/2023 Accomplishments

- No Mesa Court Drainage Benefit District revenue was collected.

Fiscal Year 2023/2024 Goals and Objectives

- Evaluate potential project activities to allow for close-out of this long-standing fund.

Budget Highlights

- This fund continues to accrue quarterly interest which increases the fund balance.

Revenue and Expenditures

Data

Collapse All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 282	\$ 155	\$ 200	\$ 450	\$ 400
(3301) Interest Income	248	155	200	450	400
(3703) Drainage Assessment	35	0	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 282	\$ 155	\$ 200	\$ 450	\$ 400

Summary of Fund Balance Activity

Town of Yountville
MESA COURT DRAINAGE BENEFIT DISTRICT FUND
Fund 96 - Department 4305

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2023/2024 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 49,716	\$ 49,999	\$ 50,098	\$ 50,153	\$ 50,603
Total Revenue	\$ 283	\$ 154	\$ 200	\$ 450	\$ 400
■ ENDING FUND BALANCE	\$ 49,999	\$ 50,153	\$ 50,298	\$ 50,603	\$ 51,003
Net Change in Fund Balance	283	154	200	450	400

Tourism Improvement District Assessment Fund

Special Revenue Fund 22 Department 1015

Department Overview

In 2010, the County of Napa approved Resolution No. 2010-72 which created the Napa Valley Tourism Improvement District (NVTID), a benefit assessment district which includes all incorporated jurisdictions including the Town of Yountville and the unincorporated county. The NVTID levies a self-assessment of 2% of gross revenues on short-term (less than 30 days) room rental revenue on all lodging businesses. The NVTID was initially approved in 2010 for five (5) years and was then extended for an additional ten (10) years in 2015. The assessment revenue must be used for marketing, sales promotions and other tourist serving activities designed to increase tourism and to market the Napa Valley as a tourist, meeting and event destination.

The 2% self-assessment is allocated with 1.5% provided to the Napa Valley Tourism Corporation (NVTC) to administer the valley wide sales and marketing effort and .5% which is allocated to each local jurisdiction for tourism-related expenditures in accordance with the Management Plan in the individual jurisdiction.

The Town collects the 2% NVTID assessment at the same time as it collects the Town's TOT taxes levied on lodging properties located in the Town. The Town forwards 1.5% to the County of Napa for the regional NVTID distribution and place .5% in the local NVTID-Yountville agency fund administered by the Town of Yountville serving as its fiduciary agent. In accordance with the NVTID Management Plan, the Town in its capacity as tax collector is paid a 1% administrative fee for its cost in collecting and forwarding assessment money and support of the local governing body.

The NVTID-Yountville local governing body is responsible for the development of an annual work plan, budget, approval of expenditures, and appropriate reports to the NVTID, Town of Yountville and County of Napa as may be required. The local governing body consists of four (4) lodging property representatives, one (1) Chamber of Commerce Board of Directors member, one (1) Town of Yountville elected official and the Town Manager or designee.

Fiscal Year 2022/2023 Accomplishments

- Local governing body launched continuing promotional and marketing efforts.
- Funded social media campaign and expanded marketing efforts to target markets through a contract with the Yountville Chamber of Commerce. This is consistent with the NVTID branding strategy, to use social media to market Yountville as a destination. Targeted marketing efforts related to COVID-19 recovery.
- Funded several targeted familiarization (FAM) trips for media travel writers.
- Provided funding for Art Sip and Stroll, Yountville International Short Film Festival, Napa Valley Museum, Napa Valley Vine Trail.

Fiscal Year 2023/2024 Goals and Objectives

- Continue to collect and account for the 2% Tourism Improvement Assessment.
- Maintain funding for the successful partnerships and marketing programs designed to bring visitors to Yountville in the shoulder season.
- Evaluate new programs and initiatives and implement based on results of the adopted May 2018 Strategic Planning Retreat.

Budget Highlights

- This budget is shown for informational and planning purposes; actual approval of program expenditures are done by the NVTID-Yountville local governing body.
- The Town of Yountville serves as the NVTID-Yountville's fiduciary entity.

Did You Know?

- [Visit Napa Valley](#) is one of the Napa Valley Tourism Improvement District's tools for marketing Yountville to travelers around the world.
- The Yountville Chamber of Commerce serves as the local destination marketing organization (DMO) for Yountville.

Revenues

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3040) Tourism Assessment - County	\$ 594,646	\$ 1,209,223	\$ 925,000	\$ 958,917	\$ 958,917
(3041) Tourism Assessment-Local	200,894	408,521	312,500	323,958	323,958
(3042) Tourism Assessment-Admin	8,036	16,341	12,500	12,958	12,958
(3301) Interest Income	1,525	1,039	1,000	7,000	1,500
Total	\$ 805,100	\$ 1,635,124	\$ 1,251,000	\$ 1,302,833	\$ 1,297,333

Expenditures and Transfers

TOTAL EXPENDITURE BUDGET

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Other Agencies	\$588,613	\$1,209,223	\$925,000	\$958,917	\$958,917
Other Community Support	\$304,836	\$278,839	\$260,000	\$330,000	\$260,000
Interfund Transfer	\$8,036	\$16,341	\$12,500	\$12,958	\$12,958
TOTAL	\$901,484	\$1,504,403	\$1,197,500	\$1,301,875	\$1,231,875

Summary of Fund Balance Activity

Town of Yountville
TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND
Fund 22 - Department 1015

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 424,308	\$ 327,924	\$ 360,592	\$ 458,646	\$ 459,605
Total Revenues	\$ 805,100	\$ 1,635,124	\$ 1,251,000	\$ 1,302,833	\$ 1,297,333
Total Expenditures	\$ 893,449	\$ 1,488,061	\$ 1,185,000	\$ 1,288,917	\$ 1,218,917
Total Transfers IN(OUT)	\$ (8,035)	\$ (16,341)	\$ (12,500)	\$ (12,958)	\$ (12,958)
■ ENDING FUND BALANCE	\$ 327,924	\$ 458,646	\$ 414,092	\$ 459,605	\$ 525,063
Net Change in Fund Balance	(96,384)	130,722	53,500	959	65,458
FUND BALANCE ALLOCATIONS					
Assigned for Local Agency TID Reserve Fund	-	170,000	170,000	170,000	170,000
Unassigned Fund Balance	327,924	288,646	244,092	289,605	355,063
■ Total Fund Balance	\$ 327,924	\$ 458,646	\$ 414,092	\$ 459,605	\$ 525,063



2013 Lease Revenue Bond Debt Service Fund 53 - Town Hall & Madison/Yount

Fund 53 Department 7000

Department Overview

In February 2013, the Yountville Finance Authority issued 2013 Lease Revenue Bonds in the amount of \$4,260,000 to fund a seismic retrofit for the historic Town Hall building and the reconstruction of streets and replacement of sewers on Madison & Yount Streets.

In 2012 the Town completed a feasibility study related to the structural strengthening of the 1930's era unreinforced Town Hall building which is seismically unsafe. The feasibility study found a great likelihood of significant damage to the building in the event of a moderate earthquake that would result in disruption of vital public services and the Town's ability to respond and rebuild after an incident. Town Hall was built in 1920 as an elementary school. In 1977 a new Yountville Elementary School was constructed because the existing building did not meet building code requirements for schools. Town staff then moved from Community Hall into the old school building, which became Town Hall. The bond proceeds also funded reconstruction of Madison Street from Washington to Yount, and Yount Street from Hopper Creek to Monroe along with replacement of the sewer lateral.

In June of 2020, these bonds were refinanced resulting in a savings in interest costs of \$52,000. The transactions of the refunded bonds are now reflected in Debt Service Fund 55. This fund continues to be included in the budget document for the sole purpose of displaying the historical activity.

Fiscal Year 2022/2023 Accomplishments

- None, fund was closed in Fiscal Year 2020/2021.

Fiscal Year 2023/2024 Goals and Objectives

- None, fund was closed in Fiscal Year 2020/2021.

Budget Highlights

- This fund continues to be included in the budget for historical purposes only.

Expenditures and Transfers

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Interfund Transfer-Debt Svc (2020)	\$49,783	\$0	\$0	\$0	\$0
TOTAL	\$49,783	\$0	\$0	\$0	\$0

Summary of Fund Balance Activity

Town of Yountville
2013 LEASE REVENUE BOND DEBT SERVICE FUND - TOWN HALL & MADISON/YOUNT
Fund 53 - Department 7000

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 49,783	\$ -	\$ -	\$ -	\$ -
Total Revenue & Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 49,783	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(49,783)	-	-	-	-

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

Fund 54 Department 7000

Department Overview

In October 2017 the Yountville Finance Authority issued 2017 Lease Revenue Bonds in the amount of \$8,500,000 to refund the 2008 Lease Revenue Bonds. This refunding allowed the Town to take advantage of a more favorable interest rate environment than at original issue. The structure of the new bonds mirrors that of the 2008 Bonds, which involves the Town leasing the community center site to the Authority and leasing the complete facility back for the Town's use. The term for the 2017 Lease Revenue Bonds is 21 years, and over the course of this term, \$1,630,628 will be saved because of this refunding.

The original bonds were issued to fund the construction of the Yountville Town Center Project, which consisted of the construction of a 7,500-square-foot Community Center and Library Building, the remodeling of the existing Community Hall, the construction of a new sheriff's substation, and the construction and landscaping of a new 7,000-square foot Town Square. Total construction budget for the project was \$11,197,600 and it was completed and opened for public use in November of 2009.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due.

Fiscal Year 2022/2023 Accomplishments

- Annual lease revenue bond payments were made per schedule.

Fiscal Year 2023/2024 Goals and Objectives

- Make timely annual debt service payments for a total of \$542,643.

Budget Highlights

- Transfer in from General Fund (01) in the amount of \$545,000 to cover principal, interest and fiscal agent fees.

Did You Know?

- The 2017 Lease Revenue Bonds will have an outstanding principal balance of \$7,140,000 at June 30, 2023. The final maturity date is December 2039.

Revenue and Transfers

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 561	\$ 310	\$ 200	\$ 10,000	\$ 2,500
(3900) Interfund Transfer	539,369	540,000	550,000	1,100,000	545,000
Total	\$ 539,930	\$ 540,310	\$ 550,200	\$ 1,110,000	\$ 547,500

Expenditures

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Bank & Fiscal Agent Fees	\$1,650	\$1,650	\$1,850	\$3,700	\$1,650
Principal	\$270,000	\$285,000	\$300,000	\$600,000	\$315,000
Interest	\$271,519	\$257,644	\$243,019	\$486,038	\$227,643
TOTAL	\$543,169	\$544,294	\$544,869	\$1,089,738	\$544,293

Summary of Fund Balance Activity

Town of Yountville 2017 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER Fund 54 - Department 7000

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 12,493	\$ 9,255	\$ 4,961	\$ 5,270	\$ 15,401
Total Revenue	\$ 539,930	\$ 540,309	\$ 550,200	\$ 555,000	\$ 547,500
Total Expenditures	\$ 543,169	\$ 544,294	\$ 544,869	\$ 544,869	\$ 544,293
■ ENDING FUND BALANCE	\$ 9,255	\$ 5,270	\$ 10,292	\$ 15,401	\$ 18,608
Net Change in Fund Balance	(3,238)	(3,985)	5,331	10,131	3,207

SCHEDULE OF LEASE PAYMENTS

Lease Payment Date	Principal Component	Interest Component	Total Lease Payment
5/15/18	—	\$182,954.36	\$182,954.36
11/15/18	\$245,000	151,759.38	396,759.38
5/15/19	—	145,634.38	145,634.38
11/15/19	260,000	145,634.38	405,634.38
5/15/20	—	139,134.38	139,134.38
11/15/20	270,000	139,134.38	409,134.38
5/15/21	—	132,384.38	132,384.38
11/15/21	285,000	132,384.38	417,384.38
5/15/22	—	125,259.38	125,259.38
11/15/22	300,000	125,259.38	425,259.38
5/15/23	—	117,759.38	117,759.38
11/15/23	315,000	117,759.38	432,759.38
5/15/24	—	109,884.38	109,884.38
11/15/24	330,000	109,884.38	439,884.38
5/15/25	—	101,634.38	101,634.38
11/15/25	350,000	101,634.38	451,634.38
5/15/26	—	92,884.38	92,884.38
11/15/26	360,000	92,884.38	452,884.38
5/15/27	—	89,284.38	89,284.38
11/15/27	365,000	89,284.38	454,284.38
5/15/28	—	85,406.25	85,406.25
11/15/28	375,000	85,406.25	460,406.25
5/15/29	—	77,906.25	77,906.25
11/15/29	395,000	77,906.25	472,906.25
5/15/30	—	70,006.25	70,006.25
11/15/30	405,000	70,006.25	475,006.25
5/15/31	—	64,943.75	64,943.75
11/15/31	415,000	64,943.75	479,943.75
5/15/32	—	58,718.75	58,718.75
11/15/32	430,000	58,718.75	488,718.75
5/15/33	—	52,268.75	52,268.75
11/15/33	445,000	52,268.75	497,268.75
5/15/34	—	45,593.75	45,593.75
11/15/34	455,000	45,593.75	500,593.75
5/15/35	—	38,768.75	38,768.75
11/15/35	470,000	38,768.75	508,768.75
5/15/36	—	31,718.75	31,718.75
11/15/36	485,000	31,718.75	516,718.75
5/15/37	—	24,140.63	24,140.63
11/15/37	500,000	24,140.63	524,140.63
5/15/38	—	16,328.13	16,328.13
11/15/38	515,000	16,328.13	531,328.13
5/15/39	—	8,281.25	8,281.25
11/15/39	530,000	8,281.25	538,281.25
	8,500,000	3,590,595	12,090,595



2020 Direct Placement Financing Debt Service Fund 55 - Town Hall & Madison/Yount Projects

Debt Service Fund 55 Department 7000

Department Overview

In June 2020, the Yountville Finance Authority entered into a Direct Placement Financing with Westamerica Bank in the amount of \$2,303,000 to refund the remaining principal balance of the 2013 Lease Revenue Bonds. The original bonds were issued to fund a seismic retrofit for the historic Town Hall building and the reconstruction of streets and replacement of sewers on Madison & Yount Streets. The result of the refunding was approximately \$51,000 of savings in interest costs over the remaining life of the bonds.

In 2012 the Town completed a feasibility study related to the structural strengthening of the 1930's era unreinforced Town Hall building which is seismically unsafe. The feasibility study found a great likelihood of significant damage to the building in the event of a moderate earthquake that would result in disruption of vital public services and the Town's ability to respond and rebuild after an incident. Town Hall was built in 1920 as an elementary school. In 1977 a new Yountville Elementary School was constructed because the existing building did not meet building code requirements for schools. Town staff then moved from Community Hall into the old school building, which became Town Hall. The bond proceeds also funded reconstruction of Madison Street from Washington to Yount, and Yount Street from Hopper Creek to Monroe along with replacement of the sewer lateral.

The Town is obligated to pay the debt from existing General Fund revenue sources and will budget an annual transfer from the General Fund each year to pay principal and interest payments as they come due. Principal and interest payments for the portion of the sewer line replacement will be funded with a transfer from the Wastewater Capital Fund (64).

Fiscal Year 2022/2023 Accomplishments

- Debt service payments in the amount of \$351,805 were made per schedule.

Fiscal Year 2023/2024 Goals and Objectives

- Make timely annual debt service payments for a total of \$352,427 per schedule.

Budget Highlights

- In October 2022, the Town Council approved \$300,000 of Fiscal Year 2021/2022 Unassigned Fund Balance from the General Fund to be contributed to this debt service fund to essentially prepay principal, interest, and fiscal agent fees for Fiscal Year 2023/2024.
 - This significantly reduces the contribution from the General Fund from \$322,000 to \$20,000.
- Transfer in from Wastewater Capital Fund (64) of \$30,043 to cover its debt portion related to the sewer lateral replacement component of the project.

Did You Know?

- The 2020 Lease Revenue Bonds will have an outstanding principal balance of \$1,351,000 on June 30, 2023. The final maturity date is June 2027.

Revenue & Transfers

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 748	\$ 621	\$ 200	\$ 15,000	\$ 3,500
(3901) Interfund Transfer - From General Fund	289,397	357,335	273,000	1,146,000	20,000
(3953) Interfund Transfer - Debt Svc (2013)	49,783	0	0	0	0
(3964) Interfund Transfer - WW Utility Capital	29,838	29,755	29,991	59,982	30,043
Total	\$ 369,765	\$ 387,712	\$ 303,191	\$ 1,220,982	\$ 53,543

Expenditures and Transfers

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Bank & Fiscal Agent Fees	\$0	\$0	\$250	\$500	\$0
Principal	\$312,000	\$316,000	\$324,000	\$648,000	\$330,000
Interest	\$38,017	\$33,094	\$27,805	\$55,610	\$22,427
TOTAL	\$350,017	\$349,094	\$352,055	\$704,110	\$352,427

Summary of Fund Balance Activity

Town of Yountville

2020 DIRECT PLACEMENT FINANCING DEBT SERVICE FUND - TOWN HALL & MADISON/YOUNT

Fund 55 - Department 7000

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,861	\$ 21,609	\$ 59,199	\$ 60,226	\$ 318,662
Total Revenue	\$ 369,765	\$ 387,711	\$ 303,191	\$ 610,491	\$ 53,543
Total Expenditures	\$ 350,017	\$ 349,094	\$ 352,055	\$ 352,055	\$ 352,427
■ ENDING FUND BALANCE	\$ 21,609	\$ 60,226	\$ 10,335	\$ 318,662	\$ 19,778
Net Change in Fund Balance	19,748	38,617	(48,864)	258,436	(298,884)

SCHEDULE OF LEASE PAYMENTS

Lease Payment Date	Principal Component	Interest Component	Total Lease Payment
12/1/20	--	\$ 18,902.51	\$ 18,902.51
6/1/21	\$ 312,000.00	19,114.90	331,114.90
12/1/21	--	16,525.30	16,525.30
6/1/22	316,000.00	16,525.30	332,525.30
12/1/22	--	13,902.50	13,902.50
6/1/23	324,000.00	13,902.50	337,902.50
12/1/23	--	11,213.30	11,213.30
6/1/24	330,000.00	11,213.30	341,213.30
12/1/24	--	8,474.30	8,474.30
6/1/25	336,000.00	8,474.30	344,474.30
12/1/25	--	5,685.50	5,685.50
6/1/26	337,000.00	5,685.50	342,685.50
12/1/26	--	2,888.40	2,888.40
6/1/27	348,000.00	2,888.40	350,888.40
TOTAL	\$2,303,000.00	\$155,396.01	\$2,458,396.01



Impact Fee Funds

Funds 41 - 46

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)
- Traffic Facilities Impact Fee Fund (45)
- Utility Undergrounding Impact Fee Fund (46)

Fiscal Year 2022/2023 Accomplishments

- Collected and allocated Impact Fees from applicable projects during the building permit issuance process.

Fiscal Year 2023/2024 Goals and Objectives

- Collect and allocate Impact Fees from applicable projects during the building permit issuance process.

Budget Highlights

- The current practice is to not budget impact fees as development is limited in number, potential projects are often unknown, and timing is hard to predict. As the Town is principally built-out Impact Fees remain a declining source of capital project funding.

Did You Know?

- Impact Fees collected on development projects contribute to these impact fee funds, but may also pay for Water Connections, Sewer Connections, and Affordable Housing.
- These revenues are partly allocated as a contribution to pay for the cost of existing/previously constructed facilities and infrastructure rather than new projects.

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. Proceeds of each fee collected are to be allocated to the fund that finances approved civic facilities projects.

Data

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	8,836	0	0	0
(3799) Allocate Impact Fees	0	-8,836	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 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. Proceeds of each fee collected are to be allocated to the fund that finances approved drainage and flood control projects.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	1,460	0	0	0
(3799) Allocate Impact Fees	0	-1,460	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Parks & Recreation Impact Fee Fund 43

The Parks & Recreation Impact Fee Fund (Fund 43) was established to account for impact fees collected for existing and planned park and recreation facilities, projects and infrastructure. Proceeds of each fee collected is to be allocated to the fund that finances approved parks and recreation projects.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	3,380	0	0	0
(3799) Allocate Impact Fees	0	-3,379	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0

Public Safety Impact Fee Fund 44

The Public Safety Impact Fee Fund (Fund 44) was established to account for impact fees collected for existing and planned public safety facilities, projects and infrastructure. Proceeds of each fee collected is to be allocated to the fund that finances approved public safety projects.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	1,393	0	0	0
(3799) Allocate Impact Fees	0	-1,393	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Traffic Facilities Impact Fee Fund 45

The Traffic Facilities Impact Fee Fund (Fund 45) was established to account for impact fees collected for existing and planned traffic facilities, projects and infrastructure. Proceeds of each fee collected is to be allocated to the fund that finances approved traffic facilities projects.

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	0	13,845	0	0	0
(3799) Allocate Impact Fees	0	-13,845	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Utility Undergrounding Impact Fee Fund 46

The Utility Undergrounding Impact Fee (Fund 46) was established to pay for the undergrounding of existing overhead utilities along primary streets. Proceeds of each fee collected are to be allocated to the fund that finances approved utility undergrounding projects.

The budget for Fiscal Year 2023/2024 does not include any applicable utility undergrounding projects so this fund will continue to grow fund balance to use towards future applicable projects.

Collapse All	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
▼ Revenues	\$ 531	\$ 4,170	\$ 200	\$ 200	\$ 1,000
(3301) Interest Income	531	339	200	200	1,000
(3701) Impact Fees	0	3,830	0	0	0
► Expenses	0	0	0	0	112,000
Revenues Less Expenses	\$ 531	\$ 4,170	\$ 200	\$ 200	\$ -111,000

Town of Yountville
UTILITY UNDERGROUND IMPACT FEE FUND
Fund 46

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 106,732	\$ 107,263	\$ 111,197	\$ 111,433	\$ 112,433
REVENUE					
3301 Investment Earnings	531	340	200	1,000	1,000
3701 Impact Fees	-	3,830	-	-	-
Total Revenue	\$ 531	\$ 4,170	\$ 200	\$ 1,000	\$ 1,000
TRANSFER FOR PROJECTS					
3750 Transfer from Capital Projects Fund (50)	-	-	-	-	-
3799 Allocate to Capital Projects Fund (50)	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 107,263	\$ 111,433	\$ 111,397	\$ 112,433	\$ 113,433
Net Change in Fund Balance	\$ 531	\$ 4,170	\$ 200	\$ 1,000	\$ 1,000



Capital Projects Fund

Fund 50 Department 6000

Department Overview

The Capital Projects Fund is used to account for large-scale capital expenditures costing over \$10,000 identified in the Town's rolling Five Year Capital Improvement Program (CIP). This fund is supported through annual contributions from the General Fund, grants, and contributions from other agencies.

Fiscal Year 2022/2023 Accomplishments

- Completed the Emergency Generator Automatic Switch Gear at Community Hall/Community Center project funded by CalOES.
- Completed two EV Charging Stations projects at Yountville Community Park and Veterans Memorial Park.
- Funded the engineering and design for the Three Wiers and Forrester Park ADA Improvement projects.
- Completed the design and construction for the ADA parking facility at the Veterans Memorial Park.
- Completed multiple sidewalk repair projects at Van de Leur Park, Veterans Memorial Park, Forrester Park, and Vineyard Park.
- Allocated \$50,000 for design of permanent Shade Structure at Community Center/Community Hall (CF-0022).
- Town Council removed funding to Replace Epic Lawn at Community Center/Community Hall with Artificial Turf project (CF-0030).
- Built fund balance to support future match requirements for grant-funded projects.

Fiscal Year 2023/2024 Goals and Objectives

- Complete the design and construction of 15 Capital Improvement Projects as listed in the Capital Projects Detail below.
- Evaluate future Capital Improvement Projects intended to meet Town Council's goals and objectives.

Capital Projects Impact on Operating Fund

- CF-0022 The Shade Structure at Community Center/Community Hall project may have ongoing impacts for the General Fund, such as staff time spent raising and lowering the shade structure depending on the season and/or weather as well as routine maintenance. These expenditures would be reflected in the General Fund Government Buildings Department, 01-4325 in the form of applicable salaries and benefits, and necessary maintenance supplies.
- PK-0032 Improvements to Vineyard Park may also have impacts on the General Fund in the form of additional park supplies and maintenance costs, and staff time to care for new park areas and/or facilities. This would be reflected in the General Fund Park Maintenance Department, 01-4320.

Budget Highlights

- \$550,000 in General Fund revenue will be transferred into Capital Projects Fund 50 to support proposed projects and for future grant cost-sharing needs.
- A summary of the Capital Improvement Program is included in the last section of this budget document. Details of the Town's Five-Year Capital Improvement Program (CIP) are also available on the Town's website, www.townofyountville.com under Public Works Department.

Did You Know?

- Capital Improvement refers to major, physical expenditures such as land, buildings, public infrastructure, and equipment.
- The goals of a CIP are to guide capital investments by evaluating resources and capacity to deliver projects while optimizing resources to maintain and construct infrastructure with an emphasis on public health, safety and the quality of life that is Yountville.

Revenue & Transfers In

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 2,684	\$ 2,127	\$ 1,500	\$ 25,000	\$ 10,000
(3302) Investment Market Adjustment	-3,973	-10,739	0	0	0
(3409) Other State Revenues	144,700	382,891	160,000	116,600	535,000
(3428) Other Agency Grants	0	0	0	95,800	0
(3799) Allocate Impact Fees	0	28,913	0	0	112,000
(3800) Miscellaneous Revenue	3,190	0	0	0	0
(3801) Refunds & Reimbursements	180,445	4,700	0	0	0
(3900) Interfund Transfer	100,000	500,000	750,000	1,100,000	550,000
(3930) Interfund Transfer - Disability Access Fee SB 1186	1,786	1,997	1,500	1,973	1,500
Total	\$ 428,832	\$ 909,889	\$ 913,000	\$ 1,339,373	\$ 1,208,500

Expenditures & Transfers Out

TOTAL EXPENDITURES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Designated Contingency	\$0	\$0	\$10,000	\$10,000	\$10,000
Capital Improvements	\$49,045	\$23,100	\$58,000	\$58,000	\$160,000
Buildings & Structures	\$0	\$0	\$0	\$50,000	\$300,000
Infrastructure	\$438,684	\$382,816	\$366,100	\$440,298	\$1,696,600
Machinery & Equipment >\$10k	\$76,669	\$27,461	\$34,000	\$201,230	\$0
Capital Maintenance	\$24,046	\$0	\$0	\$0	\$0
TOTAL	\$588,444	\$433,376	\$468,100	\$759,528	\$2,166,600

Capital Projects by Category

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Civic Facilities Projects	\$17	\$0	\$0	\$198,330	\$225,000
Community Projects	\$75,111	\$105,726	\$328,600	\$379,500	\$544,100
Drainage and Flood Control Projects	\$36,046	\$0	\$44,500	\$19,500	\$20,500
Parks and Recreation Projects	\$471,618	\$177,778	\$50,000	\$110,000	\$830,000
Streets and Transportation Projects	\$5,650	\$149,872	\$35,000	\$42,198	\$537,000
Transfers and Other Expenditures	\$0	\$0	\$10,000	\$10,000	\$10,000
TOTAL	\$588,442	\$433,376	\$468,100	\$759,528	\$2,166,600

Capital Projects Detail

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Civic Facilities Projects					
(CF-0022) Shade Structure for CC / CH	\$0	\$0	\$0	\$50,000	\$150,000
(CF-0028) Generator Switch at Community Hall	\$17	\$0	\$0	\$148,330	\$0
(CF-0043) Town Hall Landscaping & Access	\$0	\$0	\$0	\$0	\$75,000
CIVIC FACILITIES PROJECTS TOTAL	\$17	\$0	\$0	\$198,330	\$225,000
Community Projects					
(CP-0007) GIS Mapping Improvements	\$49,045	\$23,100	\$58,000	\$58,000	\$160,000
(CP-0014) Finnell Path Maintenance and Repair	\$12,986	\$0	\$0	\$0	\$0
(CP-0018) Forrester Park/Three Weirs Park ADA Improvements	\$0	\$23,525	\$120,600	\$50,000	\$115,000
(CP-0021) EV Charging Stations	\$0	\$27,461	\$34,000	\$0	\$0
(CP-0028) Installation of EV Charging stations and Fleet	\$0	\$0	\$0	\$52,900	\$147,100
(CP-0029) LATA Broadband Development Feasibility Study	\$0	\$0	\$0	\$102,600	\$0
(CP-2021) ADA Accessibility Improvements	\$13,080	\$0	\$0	\$0	\$0
(CP-2022) ADA Accessibility Improvements	\$0	\$31,640	\$0	\$0	\$0
(CP-2023) ADA Accessibility Improvements	\$0	\$0	\$116,000	\$116,000	\$0
(CP-2024) ADA Accessibility Improvements	\$0	\$0	\$0	\$0	\$122,000
COMMUNITY PROJECTS TOTAL	\$75,111	\$105,726	\$328,600	\$379,500	\$544,100
Drainage and Flood Control Projects					
(DF-0018) Hydroflush Weirs from Finnell to Beard Ditch	\$24,046	\$0	\$25,000	\$0	\$0
(DF-2021) Town Wide Drainage and Erosion Program	\$12,000	\$0	\$0	\$0	\$0
(DF-2023) Drainage and Stormwater Control	\$0	\$0	\$19,500	\$19,500	\$0
(DF-2024) Town Wide Drainage and Erosion Program	\$0	\$0	\$0	\$0	\$20,500
DRAINAGE AND FLOOD CONTROL PROJECTS TOTAL	\$36,046	\$0	\$44,500	\$19,500	\$20,500
Parks and Recreation Projects					
(PK-0003) New Multi-Use Path from Oak Circle to Mission	\$298,168	\$37,897	\$0	\$0	\$0
(PK-0017) Sports Court Renovation	\$36,531	\$0	\$0	\$0	\$0
(PK-0021) New Vineyard Park Path Construction	\$76,651	\$0	\$0	\$0	\$0
(PK-0024) Restroom Construction at Yountville Community Park	\$60,268	\$139,881	\$0	\$0	\$0
(PK-0025) New Vineyard Park Path Construction	\$0	\$0	\$50,000	\$0	\$0
(PK-0030) Pump House Rebuild Van De Leur	\$0	\$0	\$0	\$0	\$100,000
(PK-0032) Vineyard Park Enhancement Project	\$0	\$0	\$0	\$0	\$450,000
(PK-0033) Shade Structure at North Park	\$0	\$0	\$0	\$0	\$150,000
(PK-0035) Replace Tot Lot Play Surface	\$0	\$0	\$0	\$0	\$10,000
(PK-0038) Big Belly Trash Cans	\$0	\$0	\$0	\$110,000	\$0
(PK-0037) Replace Play Surface at Yountville Community Park	\$0	\$0	\$0	\$0	\$120,000
PARKS AND RECREATION PROJECTS TOTAL	\$471,618	\$177,778	\$50,000	\$110,000	\$830,000
Streets and Transportation Projects					
(MT-3022) Annual Street Maintenance and Paving Program	\$0	\$128,999	\$0	\$0	\$0
(ST-0004) Surveys and Monuments	\$5,650	\$6,344	\$17,500	\$24,698	\$18,500
(ST-0027) Washington Street Parking Lot Beautification	\$0	\$0	\$0	\$0	\$300,000
(ST-0029) Utility Undergrounding	\$0	\$0	\$0	\$0	\$200,000
(ST-4022) Traffic Calming Program	\$0	\$3,300	\$0	\$0	\$0
(ST-4023) Traffic Calming Program	\$0	\$0	\$17,500	\$17,500	\$0
(ST-4024) Traffic Calming Program	\$0	\$0	\$0	\$0	\$18,500
(ST-5022) Street Light Replacement Program	\$0	\$11,229	\$0	\$0	\$0
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$5,650	\$149,872	\$35,000	\$42,198	\$537,000
Transfers and Other Expenditures					
(DC-0001) Designated Contingency	\$0	\$0	\$10,000	\$10,000	\$10,000
TRANSFERS AND OTHER EXPENDITURES TOTAL	\$0	\$0	\$10,000	\$10,000	\$10,000
TOTAL	\$588,442	\$433,376	\$468,100	\$759,528	\$2,166,600

Summary of Fund Balance Activity

Town of Yountville
CAPITAL PROJECTS FUND SUMMARY
Fund 50 - Department 6000

Fund 50	2020/2021	2021/2022	2022/2023		2023/2024
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 678,385	\$ 518,774	\$ 710,951	\$ 995,287	\$ 1,575,132
Total Revenue & Financing Sources	\$ 327,046	\$ 378,979	\$ 161,500	\$ 237,400	\$ 545,000
Total Expenditures	\$ 588,444	\$ 433,376	\$ 468,100	\$ 759,528	\$ 2,166,600
Total Net Transfers In (Out)	\$ 101,786	\$ 530,910	\$ 751,500	\$ 1,101,973	\$ 663,500
■ ENDING FUND BALANCE	\$ 518,774	\$ 995,287	\$ 1,155,851	\$ 1,575,132	\$ 617,032
Net Change in Fund Balance	(159,611)	476,513	444,900	579,845	(958,100)
Funds Available for Capital Projects	\$ 518,774	\$ 995,287	\$ 1,440,187	\$ 1,575,132	\$ 617,032



Facilities Repair & Replacement Fund

Capital Fund 81 Department 6000

Department Overview

The Facilities Repair and Replacement Fund was established in Fiscal Year 2016/2017. The purpose of the fund is to allocate funding, develop a strategic facility plan and build a reserve fund to cover current and future facility repair and replacement needs.

A strategic facility plan is similar to a capital improvement program encompassing the Town's owned and/or leased buildings to determine and prioritize each facility's maintenance needs to ensure that Town Facilities are, and will be, properly maintained. A facilities replacement matrix is prepared to identify scope of work, cost estimates and schedules for a list of maintenance/replacement projects for all of the Town's facilities. Capital facilities maintenance projects generally consist of system & component replacement and/or upgrades not just simply maintenance.

Examples of typical facilities maintenance projects for these funds could be replacement or upgrade of building roofing systems, solar/electrical systems, flooring components, HVAC system replacement or other similar projects. These projects will be programmed into the Five-Year CIP and approved by the Town Council as part of the annual budget process.

Fiscal Year 2022/2023 Accomplishments

- The total fund balance including interest is estimated to be approximately \$1,046,000 at the end of Fiscal Year 2022/2023.
- Completed a high-level maintenance on the high-use Town Facilities Community Hall and Community Center with interior painting, refurbishing the gym floor, and addressing wall issues in commercial kitchen.
- Replaced the fire hazard wood-shingled roofs of 6 bus shelters with standing-seam metal roof.

Fiscal Year 2023/2024 Goals and Objectives

- Complete 7 capital facilities maintenance projects as listed in the Capital Projects Detail below.
- Evaluate future Capital Improvement Projects intended to meet Town Council's goals and objectives.

Budget Highlight

The General Fund will contribute \$350,000 to this fund to support current projects.

Did You Know?

- Town Facilities includes over 80,000 square feet of buildings including the Community Center, Community Hall, the Post Office and Sheriff's Annex, Town Hall, the Corporation Yard and the Wastewater Reclamation Facility.
- That means there is +/- 80,000 square feet of roof and +/-800,000 square feet of exterior paint to maintain or replace over the life of the building. For comparison, that is 40-times more than the average 2,000 square foot home.
- Besides ensuring the safety of its inhabitants, building maintenance helps maintain the aesthetic values of the building along with reducing the need for future costly repairs that are deterred through routine maintenance.

Revenue & Transfers

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 4,441	\$ 3,006	\$ 3,000	\$ 19,000	\$ 7,500
(3900) Interfund Transfer	0	200,000	350,000	350,000	350,000
Total	\$ 4,441	\$ 203,006	\$ 353,000	\$ 369,000	\$ 357,500

Expenditures

Facilities Repair & Replacement Fund 81 Expenditure Budget

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Buildings & Structures	\$0	\$0	\$295,000	\$372,100	\$385,000
Capital Maintenance	\$76,468	\$0	\$0	\$0	\$0
TOTAL	\$76,468	\$0	\$295,000	\$372,100	\$385,000

Capital Projects Detail

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Civic Facilities Projects					
(CF-0013) Resurface Community Center Gym Flooring	\$0	\$0	\$50,000	\$45,030	\$0
(CF-0024) Enclose BBQ Area for Storage	\$0	\$0	\$0	\$0	\$45,000
(CF-0026) Replace Roofs on Bus Shelters	\$0	\$0	\$100,000	\$87,665	\$0
(CF-0027) Repair Roof on Corporation Yard Garages	\$76,468	\$0	\$0	\$0	\$0
(CF-0029) Paint Town Hall Interior	\$0	\$0	\$25,000	\$37,335	\$0
(CF-0032) Exterior Painting of TH	\$0	\$0	\$0	\$0	\$55,000
(CF-0033) CC CH HVAC Analysis	\$0	\$0	\$0	\$0	\$100,000
(CF-0035) Replace Gutters at CC, CH and PO	\$0	\$0	\$0	\$0	\$50,000
(CF-0036) CC Geothermal Repairs	\$0	\$0	\$0	\$77,100	\$0
(CF-0038) Sheriff Office Interior Improvements	\$0	\$0	\$0	\$0	\$55,000
(CF-0039) Replace Underlayment for Tile Roof at Town Hall	\$0	\$0	\$0	\$0	\$50,000
CIVIC FACILITIES PROJECTS TOTAL	\$76,468	\$0	\$175,000	\$247,130	\$355,000
Community Projects					
(CP-0022) Community Center Tile & Drain Replacement	\$0	\$0	\$50,000	\$50,000	\$0
(CP-0023) Community Center Restrooms Refurbishment	\$0	\$0	\$15,000	\$15,000	\$0
(CP-0024) Community Center Restrooms Counter Replacement	\$0	\$0	\$0	\$0	\$30,000
(CP-0025) Community Hall Painting	\$0	\$0	\$55,000	\$59,970	\$0
COMMUNITY PROJECTS TOTAL	\$0	\$0	\$120,000	\$124,970	\$30,000
TOTAL	\$76,468	\$0	\$295,000	\$372,100	\$385,000

Summary of Fund Balance Activity

Town of Yountville
FACILITIES REPAIR & REPLACEMENT SUMMARY
Fund 81 - Department 6000

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 918,039	\$ 846,012	\$ 1,047,512	\$ 1,049,018	\$ 1,045,918
Total Revenue	\$ 4,441	\$ 3,006	\$ 3,000	\$ 19,000	\$ 7,500
Total Expenditures	\$ 76,468	\$ -	\$ 295,000	\$ 372,100	\$ 385,000
Total Net Transfers In (Out)	\$ -	\$ 200,000	\$ 350,000	\$ 350,000	\$ 350,000
■ ENDING FUND BALANCE	\$ 846,012	\$ 1,049,018	\$ 1,105,512	\$ 1,045,918	\$ 1,018,418
Net Change in Fund Balance	(72,027)	203,006	58,000	(3,100)	(27,500)



Fleet, Tools, and Equipment Repair & Replacement Fund

Capital Fund 82 Department 6000

Department Overview

A sound fleet, tools & 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 & 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.

Fiscal Year 2022/2023 Accomplishments

- The total Fund Balance including interest is estimated to be approximately \$1,232,000 at the end of Fiscal Year 2022/2023.

Fiscal Year 2023/2024 Goals and Objectives

- Replace two older model trucks with new electric vehicles, per the Fleet Replacement Schedule.
- Continue to provide the necessary vehicles and equipment to Town departments by ensuring appropriate vehicle availability, expedient repairs, aggressive preventative maintenance procedures, and cost productive practices.

Budget Highlights

- \$190,000 budgeted to replace vehicles per the Fleet Replacement Schedule.
- The General Fund will contribute \$200,000 to support future repair and replacement costs.

Did You Know?

- The Town owns and maintains 29 vehicles and equipment.
- Our current fleet vehicles and specialty equipment include two all electric GEM vehicles.

Revenue & Transfers In

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
(3301) Interest Income	\$ 5,009	\$ 3,134	\$ 3,000	\$ 18,000	\$ 7,500
(3900) Interfund Transfer	0	0	200,000	200,000	200,000
Total	\$ 5,009	\$ 3,134	\$ 203,000	\$ 218,000	\$ 207,500

Expenditures

Fleet/Tools/Equip Repair & Replacement Fund 82 Expenditures

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Machinery & Equipment >\$10k	\$0	\$0	\$120,000	\$0	\$190,000
TOTAL	\$0	\$0	\$120,000	\$0	\$190,000

Capital Projects Detail

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Estimated	2023/2024 Proposed
Parks and Recreation Projects					
(PK-0028) Replace 2003 Chevrolet 2500HD	\$0	\$0	\$60,000	\$0	\$60,000
(PK-0029) Replace 2013 Chevrolet Silverado 1500	\$0	\$0	\$60,000	\$0	\$60,000
PARKS AND RECREATION PROJECTS TOTAL	\$0	\$0	\$120,000	\$0	\$120,000
Streets and Transportation Projects					
(ST-0028) New Electric Muni Ops Truck	\$0	\$0	\$0	\$0	\$70,000
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$0	\$0	\$0	\$0	\$70,000
TOTAL	\$0	\$0	\$120,000	\$0	\$190,000

Summary of Fund Balance Activity

Town of Yountville FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT Fund 82 - Department 6000

	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,006,231	\$ 1,011,240	\$ 1,013,240	\$ 1,014,373	\$ 1,232,373
Total Revenue	\$ 5,009	\$ 3,133	\$ 3,000	\$ 18,000	\$ 7,500
Total Expenditures	\$ -	\$ -	\$ 120,000	\$ -	\$ 190,000
Total Net Transfers In (Out)	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
■ ENDING FUND BALANCE	\$ 1,011,240	\$ 1,014,373	\$ 1,096,240	\$ 1,232,373	\$ 1,249,873
Net Change in Fund Balance	5,009	3,133	83,000	218,000	17,500

Fleet Replacement Schedule

Vehicle	Replacement Date
2008 CHEVROLET COLORADO	2019/20
2005 FORD F-450 (BUCKET TRUCK)	2020/21
2008 CHEVROLET KODIAK 4500 (Dump Truck)	2021/22
2012 CHEVROLET SILVERADO 1500	2022/23
2003 CHEVROLET 2500 HD	2022/23
2008 CHEVROLET SILVERADO 1500	2023/24
2008 CHEVROLET COLORADO	2024/25
2013 CHEVROLET SILVERADO 2500	2024/25
2013 CHEVROLET SILVERADO 2500	2025/26
2005 BACKHOE 310SG	2025/26
2004 STERLING (VACTOR) (USED)	2025/26
2012 CHEVROLET SILVERADO 1500	2026/27
2013 CHEVROLET SILVERADO 1500	2027/28
Forklift H50XM	2027/28
2015 CHEVROLET SILVERADO 2500	2028/29
2018 Ford F250	2028/29
2016 Toyota Prius	2029/30
2010 John Deere Mower (Turtle)	2030/31
Total	-

Capital Improvements Program

Capital Project 5-Year Plan

Town of Yountville 5-Year CIP

Civic Facilities (CF) CAPITAL IMPROVEMENTS PROGRAM

This program provides for the approved replacement, maintenance, and function of community facilities to meet for administration, library, recreation, and public safety needs. Town Public Facilities include Town Hall, Community (Town) Center Complex, and the Corporation Yard/ constituting over 75,000 square feet of the community situated on over twelve and a half acres of land.

Civic Facilities projects are primarily funded with Town General Funds in combination with grants and other program or project-specific funds.

Annual allocations based on initial costs projects, equipment, and facilities are made to the respective replacement funds.

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
CF-0022	Shade Structure for Community Center/Hall	\$150,000	\$0	\$0	\$0	\$0	\$150,000
CF-0024*	Enclose BBQ Area for Storage	\$45,000	\$0	\$0	\$0	\$0	\$45,000
CF-0032*	Exterior Painting of Town Hall	\$55,000	\$0	\$0	\$0	\$0	\$55,000
CF-0033*	Community Center/Hall HVAC Analysis	\$100,000	\$0	\$0	\$0	\$0	\$100,000
CF-0035*	Replace Community Center/Hall & Post Office Gutters	\$50,000	\$0	\$0	\$0	\$0	\$50,000
CF-0037*	Roof Repair Community Park	\$55,000	\$0	\$0	\$0	\$0	\$55,000
CF-0038*	Sheriff Office Interior Maintenance & Repairs	\$50,000	\$0	\$0	\$0	\$0	\$50,000
CF-0039*	Replace Underlayment for Tile Roof at Town Hall	\$0	\$110,000	\$0	\$0	\$0	\$110,000
CF-0040*	Community Center/Hall Solar Panel Maintenance	\$0	\$0	\$170,000	\$0	\$0	\$170,000
CF-0041*	Community Center and Town Hall Asphalt Repairs	\$0	\$0	\$50,000	\$150,000	\$0	\$200,000
CF-0042*	Post office and Sheriffs Vinyl Tile Replacement	\$0	\$0	\$0	\$0	\$35,000	\$35,000
CF-0043	Town Hall Landscaping and Access	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Civic Facilities Totals		\$580,000	\$110,000	\$220,000	\$150,000	\$35,000	\$1,095,000

*Use Funds from Fund 81

Community Projects (CP) CAPITAL IMPROVEMENTS PROGRAM

The Community Projects category is for projects that are community based or span across several categories, such as Accessibility Improvements, Utility Undergrounding, Side Walk & Tree Grate Improvements, Major Vehicle and Equipment Replacements and Parking Lot Improvements. These projects have broad public benefits that enhance the Town.

Community Projects are primarily funded with Town General Funds in combination with grants and other program or project-specific funds.

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
CP-0007	GIS Mapping Improvements	\$160,000	\$168,000	\$176,400	\$185,220	\$194,500	\$884,120
CP-0018	Forrester Park/Three Weirs Park ADA Improvements	\$115,000	\$0	\$0	\$0	\$0	\$115,000
CP-0024*	Comm. Center Restrooms Concrete Counter Replacement	\$30,000	\$0	\$0	\$0	\$0	\$30,000
CP-0027	Forrester Ln ADA Improvements	\$0	\$300,000	\$0	\$0	\$0	\$300,000
CP-0028	Installation of EV Charging Stations and Fleet	\$147,100	\$0	\$0	\$0	\$0	\$147,100
CP-0024	ADA Accessibility Improvements Program	\$122,000	\$128,000	\$134,000	\$141,000	\$148,000	\$673,000
Community Projects Total		\$574,100	\$596,000	\$310,400	\$326,220	\$342,500	\$2,149,220

*Use Funds from Fund 81

**Drainage and Flood Control (DF)
CAPITAL IMPROVEMENTS PROGRAM**

The Drainage and Flood Control Program includes maintenance and modification of storm drainage systems and waterways within the Town to manage and reduce the impacts of flooding from the Napa River and Hopper Creek. This category also provides for restoration of streams and reduction of pollutants entering storm drains and streams. The Flood Wall, and several Hopper Creek Diversion projects exemplify the successful Flood Control work completed since inception of the CIP.

Drainage and Flood Control projects are reviewed for coordination with other upcoming Town and potential private development and public utility work to maximize resources by such work. In addition to the creeks, channels and Flood Barrier, the Town maintains the storm drain system that includes storm drain pipe ranging in size from 4 inch to 42 inches in diameter, as well as drop inlets, curb inlets, junction boxes and storm drain manholes. These projects are funded with General Fund, Grants, and the new Measure A Replacement Fund which can only be used to maintain projects previously funded by Measure 'A'.

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
DF-0018*	Hydroflush Weirs from Finnell to Beard Ditch	\$100,000	\$0	\$100,000	\$0		\$200,000
DF-0019*	Repair Fence at Pump Station	\$55,000	\$0	\$0	\$0	\$0	\$55,000
DF-2024	Town Wide Drainage and Erosion Control Program	\$20,500	\$21,500	\$23,000	\$23,500	\$24,675	\$113,175
Drainage & Flood Control Totals		\$175,500	\$21,500	\$123,000	\$23,500	\$24,675	\$368,175

*Funds from Measure A

**Parks and Recreation (PK)
CAPITAL IMPROVEMENTS PROGRAM**

The Park and Recreation category is used to address the various recreational needs of residents ranging from active to passive. The Town owns and operates 10 acres of 13 parks, landscape areas, and walking paths in Town including: Veterans Memorial Park, Yountville Community Park, Vineyard Park, Forrester Park, Ven De Leur Park, Oak Circle Park, 3 Weir Park, Hopper Creek Pocket Park, Yount Street Pocket Park, Hopper Creek Path System, Vine Trail Bike Path segments in the Town Limit, Bardessono Park, Bardessono Path, and Heritage Pocket Park.

Work carried out in this category is primarily through programs that address specific needs such as equipment maintenance and replacement, path construction or restoration, and park development.

The Public Works and Parks & Recreation staff's assessment of the condition of park equipment is updated every few years and is one of the Town's primary tools for determining the appropriate priorities and methods of park maintenance and improvements to facilities.

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
PK-0028*	Replace 2003 Chevrolet 2500HD	\$60,000	\$0	\$0	\$0	\$0	\$60,000
PK-0029*	Replace 2013 Chevrolet 2500HD	\$60,000	\$0	\$0	\$0	\$0	\$60,000
PK-0037	Replace Play Surface at Yountville Community Park	\$120,000	\$0	\$0	\$0	\$0	\$120,000
PK-0030	Pump House Rebuild Van De Leur	\$100,000	\$0	\$0	\$0	\$0	\$100,000
PK-0032	Vineyard Park Enhancement Project	\$450,000	\$0	\$0	\$0	\$0	\$450,000
PK-0033	Shade Structure at North Park	\$150,000	\$0	\$0	\$0	\$0	\$150,000
PK-0034	Repair Bocce Court	\$0	\$0	\$0	\$50,000	\$0	\$50,000
PK-0035	Replace Tot Lot Play Surface	\$10,000	\$0	\$0	\$0	\$0	\$10,000
PK-0036	Replace Forrester Park Play Surface	\$0	\$0	\$15,000	\$0	\$0	\$15,000
Parks & Recreation Total		\$950,000	\$0	\$15,000	\$50,000	\$0	\$1,015,000

*Funds from Fund 82

Streets and Transportation (ST) CAPITAL IMPROVEMENTS PROGRAM

The Streets and Transportation category includes a balance of pedestrian, bicycle and vehicular transportation improvements, including parking. The street improvements emphasize low speed traffic and high pavement quality, rather than rapid vehicle movement.

The Town maintains over eight miles of streets, 224 streetlights, and seven miles of sidewalk and walking paths.

Annual Street Maintenance and Paving Program (MT-3022 and GT-3022) includes all the various streets to be resurfaced that were previously shown as individual products.

Surveys and Monuments (ST-0004) is an annual program to address needs throughout Town, and are guided by the Circulation Element among other decision making tools.

Funding for projects are comprised from several sources including: Gas Tax, TDA 3, State and Federal Highway Programs,

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
ST-0004	Surveys and Monument Program	\$18,500	\$19,500	\$20,500	\$21,500	\$22,500	\$102,500
ST-0025*	Replacement Muni Ops Truck	\$70,000	\$0	\$0	\$0	\$0	\$70,000
ST-0026	Replace Path at Arroyo Grande with Concrete	\$0	\$50,000	\$0	\$0	\$0	\$50,000
ST-0027	Washington Street Parking Lot Beautification	\$300,000	\$50,000	\$50,000	\$0	\$0	\$400,000
ST-0029	Utility Underground Engineering & Design	\$200,000	\$0	\$0	\$0	\$0	\$200,000
MT-3024**	Annual Street Maintenance and Paving Program	\$525,000	\$535,000	\$545,000	\$555,000	\$565,000	\$2,725,000
GT-3024***	Paving Projects - Plan, Specs, and Engineering	\$87,000	\$90,000	\$93,000	\$96,000	\$70,000	\$436,000
ST-4024	Traffic Calming Program	\$18,500	\$19,500	\$20,500	\$21,500	\$22,500	\$102,500
SB-6024****	Curb, Gutter, & Sidewalk Replacement name was changed	\$67,000	\$68,000	\$69,000	\$70,000	\$71,000	\$345,000
Street & Transportation Totals		\$1,286,000	\$832,000	\$798,000	\$764,000	\$751,000	\$4,431,000

* Funds from Fund 82

**MT: Funds come from Measure T Fund 25

***GT: Funds come from Gas Tax Fund 20

****SB: Funds come from SB1 Fund 26

Wastewater and Water Reclamation (WW) UTILITY ENTERPRISE FUND

Sewer main replacement is based on a 40 to 50 year cycle of useful life. Replacing mains on a 40 to 50 year cycle minimizes infiltration from storm events, and allows the sewer system to adapt to changing populations and demands, while also reducing the need for emergency repairs due to plugged, broken or leaking mains. Video Surveys and Smoke Testing have been used in the past to evaluate and prioritize the mains to be replaced by identifying the deficiencies in the system and in the mains to be replaced.

In addition to numerous sewer laterals and cleanouts, the sewer system includes approximately 7.5 miles of sewer collection mains ranging in size from 6 inch to 12 inch diameter pipe, sewer manholes and access points, 0.75 miles of force main to the JTP, and 5.5 miles of reclaimed water lines.

Funding for the treatment plant is shared with the Veterans' Home by agreement through the Joint Recovery Fund (63).

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
WW-0011*	Wastewater Reclamation Facility Office Modernization	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
WW-0019*	Rebuild Sludge Heater & Add Sludge Mixing System	\$250,000	\$0	\$0	\$0	\$0	\$250,000
WW-0024*	Assess & Replace Trickling Filter Media	\$0	\$0	\$40,000	\$300,000	\$0	\$340,000
WW-0027*	Design & Construct Headworks Improvements	\$40,000	\$200,000	\$0	\$0	\$0	\$240,000
WW-0028*	Sludge Handling/Drying/Disposal Improvements	\$0	\$0	\$200,000	\$0	\$0	\$200,000
WW-0030*	Second Fuzzy Filter Installation	\$0	\$100,000	\$0	\$0	\$0	\$100,000
WW-0031*	Paint Wastewater Facilities, Structures, and Equipment	\$0	\$0	\$200,000	\$0	\$0	\$200,000
WW-0032	Safety Net and Safety Hinged Doors for Hand Well Access	\$10,000	\$0	\$0	\$0	\$0	\$10,000
WW-0033	Pump Station Assessment and Capacity Evaluation	\$40,000	\$0	\$0	\$0	\$0	\$40,000

	Wastewater Reclamation Facility Component Assessment and Repair Plan						\$500,000
WW-0034*		\$500,000	\$0	\$0	\$0	\$0	
	Recycled Water Transmission Main to Veterans Park						\$70,000
WW-0035		\$0	\$0	\$0	\$10,000	\$60,000	
	Recycled Water Truck Filling Station at South Parking Lot						\$50,000
WW-0036*		\$0	\$0	\$0	\$0	\$50,000	
WW-0037*	Headworks Grit Screw Chamber Improvement	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	Pond Site Fencing, Grading and Drainage Improvements						\$100,000
WW-0038*		\$50,000	\$50,000	\$0	\$0	\$0	
WW-0039*	Compliance Analyzers for SCADA System	\$20,000	\$20,000	\$0	\$0	\$0	\$40,000
	Consultant to Assess Cost, Years, and Design for WRF Projects						\$150,000
WW-0040*		\$150,000	\$0	\$0	\$0	\$0	
WW-0041	New Vector Truck	\$400,000	\$0	\$0	\$0	\$0	\$400,000
	Recycled Water Transmission Main Repair						\$650,000
WW-0042*		\$650,000	\$0	\$0	\$0	\$0	
WW-0043*	Flare System Installation	\$100,000	\$0	\$0	\$0	\$0	\$100,000
	Asset Management System						\$45,000
WW-0044*		\$45,000	\$0	\$0	\$0	\$0	
	Inflow and Infiltration Reduction Program						\$521,500
WW-2024		\$95,500	\$101,000	\$106,500	\$106,500	\$112,000	
	Sewer Main Replacement and Repair Program						\$503,500
WW-3024		\$93,000	\$97,500	\$102,500	\$102,500	\$108,000	
	Plant Equipment Replacement Program						\$465,000
WW-4024*		\$86,000	\$90,000	\$94,500	\$94,500	\$100,000	
	Town Pump Station Equipment Replacement Program						\$78,500
WW-5024		\$14,500	\$15,000	\$16,000	\$16,000	\$17,000	
WW-6024*	SCADA Controls	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Wastewater / Water Reclamation		\$4,584,000	\$688,500	\$774,500	\$644,500	\$462,000	\$7,163,500

*Fifty percent cost share with the Veterans Home

Water Distribution (WA) UTILITY ENTERPRISE FUND

This category provides for replacement and upgrades to the water distribution system, including the water mains, laterals, and the pressure reducing stations (pressure pits) in town and the system on the Yountville Cross Road and Silverado Trail, east of the Napa River.

Water Main Replacement Program (WA-3022): This is the Town's annual program for replacing its water mains throughout Town. Water main replacement is based on a 50 year useful life cycle of the mains.

Our objective is to replace mains on a 50 year cycle. This allows mains to be replaced before Main or service lateral breaks become a serious issue. This approach allows the Town water system to adapt to changing populations and water demands, while also reducing the need for emergency repairs due to broken or leaking water mains.

In addition to numerous water supply laterals, water meters, check valves and backflow prevention devices, the water system includes nearly seven (7) miles of water line ranging in size from 6 inch to 10 inch diameter pipe, 823 water services (32 of which are outside of Town), plus fire hydrants, gate valves, and two pressure reduction systems connecting the Town water system to the City of Napa and State aqueducts.

Project / Program #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
WA-0015	Hydrant Repair and Replacement	\$35,000	\$0	\$38,500	\$0	\$40,500	\$114,000
	1MG Water Tank, Water Main, Design, and Construction						\$5,050,000
WA-0019		\$0	\$0	\$250,000	\$4,800,000	\$0	
WA-0020	Water System Inter tie projects	\$65,000	\$65,000	\$0	\$0	\$0	\$130,000
	Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville XRd						\$8,000
WA-0022		\$8,000	\$0	\$0	\$0	\$0	
WA-2024	Water Meter Replacement Program	\$30,500	\$33,500	\$35,500	\$37,500	\$39,500	\$176,500
WA-3024*	Main and Service Lateral Replacement Program	\$0	\$0	\$191,500	\$201,000	\$211,500	\$604,000
WA-4024	Hydrant & Main Flushing with No-Des	\$0	\$60,000	\$0	\$0	\$60,000	\$120,000
Water Distribution Totals		\$138,500	\$158,500	\$515,500	\$5,038,500	\$351,500	\$6,202,500

* The first 3 years were deferred

TOTAL	\$8,288,100	\$2,406,500	\$2,756,400	\$6,996,720	\$1,966,675	\$22,414,395
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Fund	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	TOTAL
CONTINGENCY FUND	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
CAPITAL FUND	\$2,156,600	\$756,500	\$439,400	\$442,720	\$412,175	\$4,207,395
(FUND 81)	\$385,000	\$110,000	\$220,000	\$150,000	\$35,000	\$900,000
(FUND 82)	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Measure A	\$155,000	\$0	\$100,000	\$0	\$0	\$255,000
MEASURE T	\$525,000	\$535,000	\$545,000	\$555,000	\$565,000	\$2,725,000
SB1	\$67,000	\$68,000	\$69,000	\$70,000	\$71,000	\$345,000
GAS TAX	\$87,000	\$90,000	\$93,000	\$96,000	\$70,000	\$436,000
WATER CAPITAL	\$138,500	\$158,500	\$515,500	\$5,038,500	\$351,500	\$6,202,500
WASTEWATER COLLECTION	\$653,000	\$213,500	\$225,000	\$235,000	\$297,000	\$1,213,500
WASTEWATER TREATMENT AND RECLAMATION	\$3,931,000	\$475,000	\$549,500	\$409,500	\$165,000	\$5,930,000
Total**	\$8,298,100	\$2,416,500	\$2,766,400	\$7,006,720	\$1,976,675	\$22,454,395

**The TOTAL has \$10,000 added to the sum for the contingency funds

Glossary of Budget Terms

The following is a list of terms that are used within the budget document and a brief description of their meaning.

Account: A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accounting System: The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

Adopted Budget: The Town Council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting Council budget resolution.

Annual Comprehensive Financial Report: An annual government financial statement that provides a thorough and detailed presentation of the government's financial condition.

Appropriation: Money set aside by the Town Council for a specific purpose. Provides designated spending authority to the Town Manager to approve or oversee approval of the appropriated expenditures.

Audit: An annual examination and evaluation of the Town's accounting system performed by an independent Certified Public Accountant (CPA) to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Town's internal controls as well as recommending improvements to the Town's financial management practices.

Balanced Budget: When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Basis of Accounting & Budgeting: A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three basis of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. The Town of Yountville uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

Budget & Fiscal Policies: General and specific guidelines adopted by the Town Council that govern budget preparation and fiscal administration.

Capital Improvement Program: A rolling multiple-year program for maintaining or replacing existing public facilities and assets and for building or acquiring new ones. The Town of Yountville follows a five-year schedule and the annual budget incorporates the current year of the five-year CIP.

Certificate of Participation: Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Charges for Service: Revenues collected as reimbursement for services provided to the public.

Consumer Price Index (CPI): A measure of inflation of the price of consumer goods and services.

Debt Service: The payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Deficit: An excess of expenditures or expenses over revenues or resources during an accounting period.

Department: An organizational unit of the Town government responsible for carrying out specific functions. In the Town's structure, certain "departments" are actually divisions of a multipurpose department.

Encumbrances: Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

Expenditure: The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

Fiscal Year: A 12-month period to which the annual budget applies and financial transactions are recorded. The Town of Yountville's fiscal year begins July 1 and ends June 30.

Full-Time Equivalent (FTE): The amount of time a position has been budgeted reflecting the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts in which the Town records financial transactions relating to revenues, expenditures, assets, and liabilities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives. The fund types used by the Town of Yountville are governmental funds (General, Capital Projects, and Special Revenue), Enterprise Funds (Water Utility and Wastewater Utility) and a Custodial Fund. Note: See Fund Descriptions for a more detailed description of the Town's funds.

Fund Balance: The excess of a fund's assets over its liabilities.

GANN Appropriations Limit: Article X111-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund: The primary operating fund of the Town. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund and may be utilized for any legitimate governmental purpose.

Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB): Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Interfund Transfer: Money transferred from one fund to another to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

Measure A: An ordinance of the Napa County Flood Protection and Watershed Improvement Authority that imposes a 0.5% Napa County Flood Protection Transactions (Sales) and Use Tax.

Measure S: A voter-approved ordinance of the Town that increased Transient Occupancy Tax by 1%. This special tax is for funding programs related to workforce and affordable housing.

Municipal Code: The document that codifies the Town Council approved ordinances currently in effect. The Code defines Town policy with respect to all areas of municipal jurisdictions and administration.

Ordinance: A formal legislative enactment by the Town Council. It has the full force and effect of law within Town boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the Town's Municipal Code.

Other Post-Employment Benefits (OPEB): Post-employment benefits other than pension benefits. The Town's OPEB includes post-employment healthcare benefits for employees that meet the

vesting requirements.

Public Employees' Retirement System (PERS): State of California's (CalPERS) public pension system that provides contract retirement and health benefits to government agencies.

PERS Unfunded Actuarially Accrued Liability (UAAL): The Town's unfunded liability for retirement costs. The unfunded liability is the difference between the accrued liability and the value of the assets in the plan.

Reserve: An account which the Town uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

Resolution: A special order of the Town Council which has a lower legal standing than an ordinance.

Revenues: Income received by the Town during the fiscal year. Some examples of revenue include taxes, fees, charges for services, and grants.

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tourism Improvement District (TID): A benefit assessment district created by the County of Napa which includes all incorporated jurisdictions including the Town of Yountville and unincorporated county. The Napa Valley Tourism Improvement District (NVTID) levies a self-assessment of 2% of gross revenues on short term (less than 30 days) room rental revenue on lodging businesses.

Transient Occupancy Tax (TOT): A local tax levied on the occupant of any hotel room in the amount of twelve percent (12%) of the rent charged by the operator. The transient satisfies this tax obligation by paying the tax to the operator.

Fund Descriptions

The basic accounting and reporting entity for the Town is a fund. A fund is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or fund balances, and changes therein. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary, and fiduciary. Governmental funds include activities usually associated with a typical state or local government's operation (public safety, general governmental activities, etc.). Proprietary funds are used in governments to account for activities that are operated primarily through user fees, similar to the private sector (utilities for examples). Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS

Includes activities usually associated with the governmental entities' operation (police, fire, and general governmental functions). The Town's governmental funds use modified accrual accounting for both financial reporting and budgeting purposes.

General Fund 01:

The General Fund is the chief operating fund of the Town. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, finance, engineering, public works maintenance, and public safety.

The Town has opted to charge back allocated costs using the General Fund, rather than establishing separate internal service funds. This methodology is used to budget and allocate costs for goods and services provided Town-wide. The Town has four departments/funds where costs are budgeted and allocated:

1. **Information Technology and Telecommunication Department 01-1011:** This is a department used to budget and account for the costs for the Town's computer system, workstations, laptops, software, printers, copiers, and telephone communications. Costs are allocated based on number of devices supported for each operating department.

2. **Risk Management Department 01-1103:** This department budgets and accounts for the cost of Town's Risk Management program including liability, property, errors & omissions, employment practices, workers compensation, safety and loss prevention, and safety training utilized by all Town departments. Employee related costs are allocated on the same basis as salaries & benefits. Property insurance is allocated based on book value of capital assets for General, Water, and Wastewater operating funds.

3. **OPEB – Other Post-Employment Benefits Reserve Fund 02:** Costs are allocated based on a percentage of full-time salaries. Funds are accounted for in a General Fund sub-fund (02) and are used to pay current retiree health benefits and make payments to prefund the Town's OPEB liability by making payments to an IRS approved OPEB Trust Fund, which is not included in the budget. The OPEB trust fund is accounted for in the Town's Comprehensive Annual financial Report as a Custodial Fund.

4. PERS Unfunded Actuarially Accrued Liability Reserve Fund 03: This fund was created to establish a method for planning for and setting aside funds to pay the Town's unfunded liability for retirement costs. The unfunded liability is the difference between the accrued liability and the value of the assets in the plan.

Emergency Reserve Fund 04:

This fund was created to establish a minimum emergency reserve fund. Use of this fund would be appropriate if the Town declared a state, federal, or local emergency as defined by the Yountville Municipal Code section 2.52.020. Current minimum is 20% of General Fund expenditures. Prior to the creation of this fund, the reserve was shown as an allocation of total Fund Balance in the General Fund.

Revenue Stabilization Reserve Fund 05:

This fund was created to establish a minimum revenue stabilization reserve fund. Funds are set aside to ensure the Town could respond to an unexpected drop in tourism-based revenue. Current minimum is 25% of Transient Occupancy Tax revenue. Prior to the creation of this fund, the reserve was shown as an allocation of total Fund Balance in the General Fund.

Utility Enterprise Capital Projects Restricted Fund 06:

This fund was created to establish a General Fund supported reserve to be utilized for funding utility capital projects and repayment of utility capital project related debt.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes and must be accounted for in a fund separate from the General Fund.

CASp Certification and Training Fund 30: This fund is used to account for Disability Access fees that are charged to Business License applicants as mandated by the California Division of the State Architect. The Town's portion of the revenue is contributed towards ADA projects.

Fire Emergency Services Fund 28: New development is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment. This fund accounts for those revenues to ensure funds are available for future fire engine replacements.

Housing Grant Fund 24: This fund was established in 2015 to budget and account for CalHome and Federal HOME grant program revenue and expenditures applicable to the Home Rehabilitation Program, which funds home improvement projects for low income eligible residents to bring their homes up to current building code standards.

Housing Opportunity Program 70: This fund was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction.

Measure A Maintenance Fund 75: This fund was established in Fiscal Year 2018/2019 to account for Measure A revenue and the costs of Flood Wall Barrier maintenance and improvements to Beard Ditch and Hopper Creek.

Measure S Affordable and Workforce Housing Fund 71: This fund was established for revenue received from voter approved Measure S which increased Transient Occupancy Tax by 1%. This special tax is for funding programs related to workforce and affordable housing.

Measure T Transportation Improvement Fund 25: This fund was established for revenue received from the Measure T Ordinance (Napa Countywide Road Maintenance Act) that collects a half cent sales tax going toward projects that improve streets, sidewalks, and related street infrastructure improvements.

Measure T Equivalent Fund 27: This fund was established as a requirement of Measure T funding where 6.67% of other monies must be budgeted for Class 1 Bicycle improvements.

Mesa Court Drainage Benefit District Fund 95: This fund was established to correct drainage problems within the area of Mesa Court. The first phase was completed in fiscal year 1999 and was

financed by new development in the district.

PEG Fund 21: This fund accounts for collection of public, educational, and governmental (PEG) revenues and expenditures related to the PEG channel which are restricted for use for purchase of equipment related to education and government broadcasting.

Public Art Program Fee Fund 23: In 2016, Town Council approved a new program to assist in enhancing outdoor public art in the Town's commercial district by a public art program fee. This restricted fund ensures that the Town can sustain the development of its outdoor public art assets.

Road Maintenance and Rehabilitation Act (SB1) Fund 26: This fund was established for revenue received for the Senate Bill 1 Road Maintenance and Rehabilitation Act. Funding from SB1 will help the Town maintain and rehabilitate streets, roads, and transportation infrastructure.

State Gas Tax Fund 20: This fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the Town.

Tallent Lane Benefit District Fund 96: This fund was established to provide safe and improved access to properties fronting Tallent Lane.

Upper Valley Disposal Service Franchise Fee Fund 29: This fund was established to account for franchise fees monies received from the County of Napa on behalf of Upper Valley Disposal Service related to garbage, organic recycling, green waste collection services.

Impact Fee Funds 41 - 46: This fund accounts for revenues and transfers for which the Town has assessed an impact fee including: Civic Facilities, Drainage and Flood Control, Parks and Recreation, Public Safety, Fire Emergency Services, Traffic Facilities, and Utility Underground. Funds are transferred for approved projects in the Town's capital projects fund.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt of the Town and its related entities.

2013 Lease Revenue Bond Debt Service 53: This fund was established to account for lease revenue bonds issued by the Town's Financing Authority to fund a seismic retrofit to Town Hall and the reconstruction of streets and sewers on Madison & Yount Streets.

2017 Lease Revenue Bond Debt Service Fund 54: This fund was established as part of refunding the 2008 Lease Revenue Bonds that were refinanced in 2017, to account for lease revenue bonds issued by the Town's Financing Authority for the purpose of funding the construction of the Community Center Project.

2020 Lease Revenue Bond Debt Service Fund 55: This fund was established as part of refunding of the 2013 Lease Revenue Bonds that were occurred in June 2020.

CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for the acquisition, construction, and improvement of capital facilities other than those financed by proprietary funds.

Capital Projects Fund 50: This fund was established to provide resources for capital projects not fully funded from other sources. This is the primary funding source for most discretionary Town capital projects. Funding sources include transfers from General Fund, grants, impact fees, and reimbursement for locally funded projects, such as those funded by the Town's share of the county-wide Measure A flood protection tax.

Facilities Repair and Replacement Fund 81: This fund was established to set aside and build fund balance in a designated account to cover large capital costs related to facility repair and or replacement.

Fleet, Tools, and Equipment Repair and Replacement Fund 82: This fund was established to set aside and build fund balance in a designated account to cover large capital costs related to fleet, tools, and equipment replacement.

PROPRIETARY FUNDS

Proprietary Funds are used to account for activities that are operated in a manner similar to a private business enterprise, where a fee is charged to external users to recover the cost of goods and services. The Town's proprietary funds use accrual accounting for both financial reporting and budgeting purposes. The Town utilizes Proprietary Funds to budget and account for its costs associated with operation of its Water and Wastewater Utility Operations.

Water Utility Enterprise Funds 57, 58, 60 & 61: These funds were established to budget and account for the charges to customers for water services, costs to purchase water delivered from Rector Reservoir from the Veteran's Home, purchase and maintenance of other acquired water resources, operation and maintenance of the municipal well, and operation and maintenance of the water distribution system in compliance with State and Federal requirements.

Wastewater Utility Enterprise Funds 62, 63, 64 & 65: These funds were established to budget and account for charges to customers for wastewater collections and treatment, the operation and maintenance of the Town's wastewater collection system, and operation of the Wastewater Treatment Plant in compliance with State and Federal requirements.

CUSTODIAL FUNDS

Custodial funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. Custodial Funds are a type of fiduciary fund used to account for resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Custodial funds typically involve only the receipt, temporary investment, and remittance of custodial resources to individuals, private organizations, or other governmental agencies. The Town has one custodial fund.

Tourism Improvement District Assessment Fund 22: This fund accounts for the countywide 2% assessment on lodging room rentals; 1.5% is passed through to the County of Napa to fund the Napa Valley Tourism Corporation (NVTC); 0.5% is directed to local Yountville efforts administered by the Town under direction of a local Tourism Improvement governing body, NVTID Yountville.

Five-Year Financial Forecast

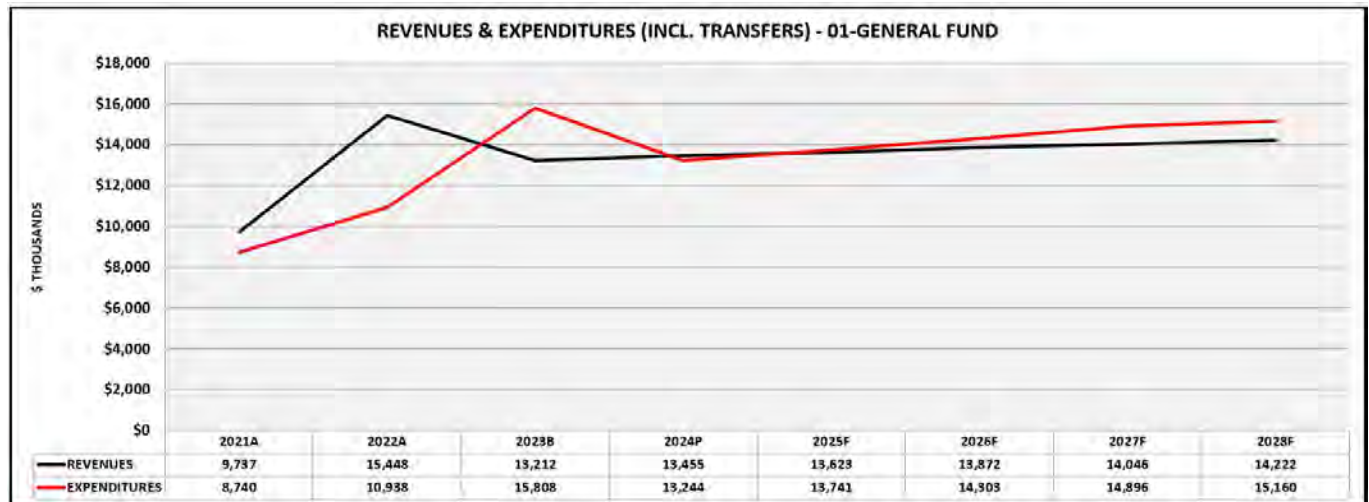
Looking forward...

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

Below is an example of the information that can be shown using prior fiscal year actuals, current budget assumptions, and forecasted revenues and expenditures. Techniques for projecting revenues and expenditures range from applying estimated CPI percentage increases, entering known increases in costs per contracts and agreements, analysis of historical and industry trends, and best practices.

General Fund Revenues and Expenditures Five-Year Financial Forecast

*(Revenues includes General Fund Transfers In, Expenditures includes General Fund Transfers Out,
"A" = Actuals, "B" = Budgeted, "P" = Proposed, "F" = Forecasted)*



Assumptions for Major Revenues

- **Transient Occupancy Tax** - TOT is the largest revenue source for the Town and is projected conservatively. A plateau for TOT revenue is expected in the future as there will be very few opportunities for large increases in this revenue source.
- **Sales Tax** projection based on sales tax trend data provided by HdL Companies, the Town's sales tax audit consultant.
- **Property Tax** projection reflects a growth factor of 2% which is the maximum inflation allowed per the State Board of Equalization Property Tax Division.

Assumptions for Major Expenditures

- **Salaries and Benefits** projections for Fiscal Year 2023/2024 through 2026/2027 are based on the Yountville Employee's Association and Mid-Management & Professional Unit Memorandum of Understanding that was adopted by the Town Council in May 2022. Projections for Fiscal Years 2027/2028 and following are based on standard projected CPI annual increases.
- **Public Safety** projection based on current agreements with Napa County Sherriff and CalFire and expected future increases.
- **Debt Service** payment projections based on amortization schedules. One of the two outstanding debt obligations will be paid in full in Fiscal Year 2026/2027 which will result in about \$350,000 of savings annually for the General Fund that can be used for other purposes.
- **Discretionary contributions** to trusts, reserve funds, and capital project funds are minimal in the forecast as they are based on annual General Fund capacity.



