

Town of Yountville
Adopted Operating Budget
Fiscal Year 2022/2023



Town of Yountville
"The Heart of the Napa Valley"



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 2022/2023
Table of Contents

INTRODUCTION

Town Manager's Budget Message.....	7
GFOA Distinguished Budget Presentation Award.....	10
Community Summary and Profile.....	11

BUDGET OVERVIEW

Section 1 Town Vision & Strategic Plan

Fiscal Year 2022/2023 Strategic Plan Critical Success Factors Summary	19
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Section 2 Budget Summaries

Revenues & Expenditures Three Year History by Category.....	25
Total Expenditure Budget Summary.....	27
Budget Development Process Overview	29
Influence of Planning Processes on the Annual Budget	31
Key Budget Parameters and Key Assumptions	34
General Fund Summary	39
General Fund Revenues	39
General Fund Primary Revenue History	40
General Fund – Fund Balance Allocations	40
General Fund Expenditures	41
General Fund Expenditure Summary by Category	41
General Fund Department Expenditure by Category	42
All Funds Departments Expenditure Summary	45
Capital Projects Summary	47

Section 3 Organizational Information

Principal Officials.....	49
Board, Committee & Commission Members.....	50
Organizational Chart	52
Service Delivery Summary	52
Aggregate Department Personnel Allocations	54
Personnel Authorized Full-Time Positions and Allocations	54
Salary and Benefits Snapshot.....	55
Total Salary and Benefit Costs by Department.....	56
Monthly Salary Schedule	58

Section 4 Town Fiscal Policies

Budget Adoption Resolution.....	61
Financial Policies	62
Investment Policy.....	64
Use of Long-Term Debt Policy & Legal Debt Margin	68
OPEB Funding Policy Resolution	70
OPEB Trust Investment Policy.....	71
Fund Balance Policy	75
Utility Enterprise Fund Rate Philosophy	78
Use of Drought Water Reserve Bank Policy.....	79

Town of Yountville
Operating Budget for Fiscal Year 2022/2023
Table of Contents

Appropriations (Gann) Limit Calculation	81
General Fund Overview	83
GENERAL GOVERNMENT	
Town Council/Mayor (1001)	87
Non-Departmental (1010)	90
Information Technology & Telecommunications (1011).....	92
Community Promotion & Programs (1015).....	95
Town Manager’s Office (1101)	98
Finance (1102).....	102
Risk Management (1103).....	106
Town Attorney (1105).....	110
Town Clerk (1110)	112
OPEB – Other Post Employment Benefits (02-1900)	116
PERS Unfunded Actuarially Accrued Liability (03-2000)	119
Emergency Reserve Fund (04)	122
Revenue Stabilization Reserve Fund (05)	124
PLANNING & BUILDING	
Planning & Building (2115)	127
PUBLIC SAFETY	
Public Safety – Law Enforcement Services (3200)	133
Public Safety – Fire & Emergency Medical Services (3201).....	136
PUBLIC WORKS	
Administration & Engineering (4301)	139
Streets Maintenance (4305)	144
Parks Maintenance (4320)	148
Government Buildings (4325)	152
PARKS & RECREATION	
Administration & Services (5405)	157
Day Camp Programs (5406)	162
Community Center Operations (5408)	165
After School Program (5409)	169
Leisure Programs (5410)	172
Sports Programs (5412)	175
Community Events & Programs (5413)	178
Yountville Arts Programs (5415)	181
WATER UTILITY ENTERPRISE	
Water Utility Enterprise Fund Descriptions.....	185
Water Funds Summary	186
Water Expenditure Summary by Category	187
Water Utility Operating Fund Summary (61).....	188
Water Utility Operating Revenue (61)	189

Town of Yountville
Operating Budget for Fiscal Year 2022/2023
Table of Contents

Water Utility Operations & Distribution (61-4505)	190
Water Utility Purchases & Conservation (61-4507).....	194
Water Utility Capital Improvements Fund (60-4500)	197
Water Drought Reserve Fund (57-4507)	200
Water Connection Impact Fee Fund (58).....	202
 WASTEWATER UTILITY ENTERPRISE	
Wastewater Utility Enterprise Fund Descriptions	205
Wastewater Funds Summary	206
Wastewater Expenditure Summary by Category.....	207
Wastewater Utility Operating Fund Summary (62)	207
Wastewater Utility Operating Revenue (62)	208
Wastewater Utility Collection System Operations (62-4510)	209
Wastewater Treatment Operations (62-4515).....	213
Wastewater Treatment Capital Recovery Fund (63-4518).....	217
Wastewater Collection Capital Improvement Fund (64-4519)	220
Sewer Connection Impact Fee Fund (65).....	223
 SPECIAL REVENUE FUNDS	
State Gas Tax Fund (20-4305 & 20-6000)	225
Public Educational and Government Access Fund (21-1012).....	227
Public Art Program Fee Fund (23-5414)	229
Housing Grant Fund (24-1500)	231
Measure T Transportation Improvement Fund (25-6000)	234
Road Maintenance and Rehabilitation Act (SB1) Fund (26-6000).....	237
Measure T Equivalent Fund (27-6000)	240
Fire Emergency Services Fund (28-3201).....	242
Upper Valley Disposal Service Franchise Fees (29-1016)	244
CASp Certification and Training Fund (30).....	246
Housing Opportunity Program (70-1500).....	248
Measure S Affordable and Workforce Housing Fund (71-1600)	251
Measure A Maintenance Fund (75-4330).....	254
Flood Barrier Capital Maintenance Fund (76-4330)	257
Tallent Lane Private Road Benefit District Fund (95-4305)	259
Mesa Court Drainage Benefit District Fund (96-4305)	261
 CUSTODIAL FUND	
Tourism Improvement District Assessment Fund (22-1015).....	263
 DEBT SERVICE FUNDS	
2013 Lease Revenue Bond Debt Service Fund (53-7000).....	267
2017 Lease Revenue Bond Debt Service Fund (54-7000).....	269
2020 Direct Placement Financing Debt Service Fund (55-7000)	272
 IMPACT FEE FUNDS	
Impact Fee Funds.....	275

Town of Yountville
Operating Budget for Fiscal Year 2022/2023
Table of Contents

CAPITAL PROJECTS FUNDS

Capital Projects Fund (50-6000)	279
Facilities, Repair and Replacement Fund (81-6000)	283
Fleet, Tools and Equipment Repair and Replacement Fund (82-6000).....	288

CAPITAL IMPROVEMENT PROGRAM

Capital Projects Summary 2022/2023	291
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ADDITIONAL BUDGET INFORMATION

Glossary of Budget Terms	301
Fund Descriptions	305
Financial Forecast	309

Town Manager's Budget Message



Steven Rogers, Town Manager

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(707) 944-8851

June 21, 2022

Honorable Mayor and Councilmembers:

“What a difference a year makes” is an apt description of this year’s proposed budget when compared to last year’s budget.

Last year we had cautious optimism as we presented and managed an expenditure plan based on conservative revenue projections given the uncertainty about the anticipated economic recovery from the COVID pandemic. Yountville and the Napa Valley has seen a strong economic recovery with a record setting rebound in transient occupancy tax collections and a strong return in sales tax revenue largely fueled by our restaurant sector. Revenue collection for Fiscal Year (FY) 2021/2022 will exceed budget estimates collectively by over \$2.5 million creating significant unassigned fund balance as we end this fiscal year.

If there was a theme to our FY 2022/2023 budget it would likely be that of “*resumption of planned service levels and expenditures*” to that on par with 2019 before the pandemic hit. This year our budget includes the resumption of planned internal fund transfers and discretionary trust contributions which were halted during pandemic uncertainty. We are resuming our investment in employee training and development and providing our employees with a 7% COLA after they agreed not to take a COLA last year to see how our financial situation evolved.

Our town organization continues to pivot, evaluate, and refine many of our COVID practices to see which make sense to continue as we move forward. We continue to invest in technology and software to support a virtual Town Hall where many transactions occur online or by phone; using our investment in cloud technology to support remote work capabilities and improved online systems; and our continued implementation of OpenGov processes to offer online building permits and TOT payments this summer. The Town Council has approved implementation of the Washington Street Activation Zone as a continued economic recovery tool to assist local business with increased outdoor seating, “to go” curbside parking and temporary retail activations. Our proposed budget provides funding support to keep our increased upkeep of parks facilities experienced during the pandemic and the resumption of in-person parks and recreation programming along with a level of Zoom based programming to meet resident needs; and the list continues. I remain incredibly proud of the resiliency and creative ideas from our Town of Yountville employee team. Job well done.

The Town experienced a 25% staff turnover during the pandemic period. Recently we have welcomed a new Town Clerk, Public Works Director, Planning and Building Director, Assistant Planners, Utility Operators, Management Fellow, and Management Analyst-Deputy Clerk to our team. At the Town Council’s request, this budget includes two additional staff positions, one to assist in responding to the increasing level of code compliance efforts required across multiple departments and the other in the information technology (IT) environment.

As the past several budget cycles have shown, ***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. During the past two years of the pandemic the Town experienced a \$5.9 million revenue loss amongst TOT, sales taxes, and permits and fee revenue. In a typical year 70% of our General Fund budget 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 FY 2022/2023 looks more like that of the pre-pandemic 2019 period with 73% of our revenue expected to be derived from tourism related activities.

As we begin FY 2022/2023 there is cautious optimism as to continued level of record room rates but with reduced occupancy rates and a question of how long these rates will be sustainable. Therefore, we remain conservative with TOT projections of \$7.5 million. This projection provides a realistic level of optimism and represents a return to pre-pandemic levels. As TOT is our most significant funding source 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.

With the recent increase in residential home values and sale of the Vintage Estate property there will be an adjustment in property tax revenue to \$2.14 million which is the highest level we have seen and surpasses last year's \$2.01 million. As we prepare this year's budget, **locally generated property tax revenue WILL BE sufficient to pay for the \$1.9 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 has not always been the case in prior years.

Notable Components of this year's budget include:

With the exception of the Water Utility Enterprise Fund, the proposed \$20.2 million "all funds" budget is balanced! It is funded by projected revenues and does not require use of any reserve funds. While the Wastewater Fund is in improved financial shape because of the 5-Year Rate Study adopted in 2018, the Water Operating Fund continues to navigate the negative effects of higher than anticipated costs of water purchase from the State/Veterans Home. The Town has begun a new 5-Year Rate Study to implement for a target date of late 2022.

General Fund Revenue remain volatile as TOT and sales tax projections of \$7,500,00 (\$5,250,000 last year) and \$1,640,000 (\$1,270,000 last year) are conservative estimates based on a resumption of level prior to the pandemic and continued economic recovery. If the recovery is interrupted these revenue estimates would be reduced.

- General Fund Expenditures (\$10.4M) remain within available revenue stream (\$12.6M).
- No use of Revenue Stabilization Reserve or Emergency Reserve Fund is anticipated or included.
- Proposed budget reflects a return to pre-pandemic levels of services.
- At the Town Council's request, an increase of two employees; one to focus on Code Compliance and one from a transition from contracted support to in-house Information Technology (IT) position bringing the total permanent employee count to 34 Full-Time employees.
- Public Safety costs increased by 3.14% for Law Enforcement costs to \$1.23M and Fire is projected to cost \$984,022 prior to the County Fire Property Tax Credit Offset.
- Employee bargaining units and management employees will receive a 7% COLA after not taking a COLA salary increase or bonuses last fiscal year.
- Includes resumption of funding of the OPEB internal payroll rate at 5% to fund OPEB trust fund. OPEB trust fund balance is \$5.4M as of April 30, 2022. With the unassigned fund balance at the end of the Fiscal Year this could be a target for allocation.
- Includes resumption of funding for discretionary funding to PERS UAAL trust fund also at a 5% internal payroll rate. The trust fund balance is \$2.6M as of April 30, 2022. With the unassigned fund balance at the end of the Fiscal Year this could be a target for allocation.
- Includes resumption of annual transfers to Fund 81 and 82 for Fleet and Facilities Reserve Funds.
- Continues implementation 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 78 which is the highest in all of Napa County. Focus this year is on grinding and overlay, as well as asphalt repair work in

- preparation for future micro surfacing.
- 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.
- Prepares for implementation of a new 5-Year Utility Rate structure beginning in January 2023.
- Continued need to monitor fiscal health of the Water Fund because of significant increases in cost of water purchased from the State/Veterans Home and repayment of loan to Drought Reserve Fund to pay for the Washington Park Emergency Water line replacement project.
- Monitor any possible Federal infrastructure grant programs to determine if the Town has applicable projects.

Pandemic and other natural events aside, 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 October is my 15th year anniversary as Yountville Town Manager. It continues to remain an honor and privilege to work with our lean and talented Town of Yountville employee team who are committed to providing the Yountville community with a high level of local municipal services.

I also want to acknowledge the leadership and support of our Mayor and Town Council as we move forward to the “new normal” after these past few pandemic years. Without your continued support, commitment, questioning and challenge, our town staff team would not be as well positioned to deliver the high quality of services for our community that we do.

I also want to acknowledge the contributions of our Finance Department team and Management Team who have worked to refine our use of OpenGov technology as a part of 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
John Ferons, Public Works Director
Eddy Gomez, Town Clerk
Larry Handcock, Municipal Operations Manager
Samantha Holland, Parks & Recreation Director
Celia King, Finance Director
Kirsty Shelton, Planning & Building Director
Jacob Solis, Engineering Technician
Rosalba Ramirez, Deputy Public Works Director
Erica Teagarden, Finance/Public Works Management Analyst

Respectfully submitted,



Steven R. Rogers, Town Manager

Government Finance Officers Association Distinguished Budget Presentation Award

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

The Town of Yountville can proudly say that the Finance Department has produced a budget document that has received this prestigious award for the last 12 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 a 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, 2021

Christopher P. Morill
Executive Director

Community Summary and Profile



About Yountville

The Town of Yountville (population 2,829 per Department of Finance, 1/1/2022) 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.

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

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



Key Economic Factors

Yountville's economic base is supported mainly by tourism generated revenue in the form of Transient Occpancy Tax and sales tax, followed by property tax. These three revenue sources represent 89% of General Fund revenue and of this, 59% is derived from Transient Occupancy Tax, making the Town highly reliant on tourism. Yountville has 455 hotel and inn rooms with an average room rate of \$846 (April 2022) and the strong room rate is the leading factor in this important revenue source. Approximately 13% of the Town's General Fund is generated from sales tax revenue of which 68% (Dec. 2022) is from restaurants. Yountville boasts just over 1,600 restaurant seats which is extraordinary for a community of 2,829 residents.

Yountville’s remaining business community is comprised of a number of wine-tasting rooms, small and boutique retail shopping venues, one grocery store, and one gas station. Yountville has a limited business to business commercial sector, very limited furniture and appliances, 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 2021

(in alphabetical order)

Ad Hoc Restaurant	-	Bardessono Inn and Spa
Bistro Jeanty	-	Bottega Restaurant
Bouchon Restaurant	-	Ciccio Restaurant
Coqueta Napa Valley	-	Finesse the Store
Handwritten Wines	-	Hestan Vineyards
Hill Family Estates	-	Hotel Yountville
JCB Tasting Salon	-	Jessup Cellars
K. Laz Wine Collection	-	La Calenda Restaurant
Maisonry Napa Valley	-	North Block Hotel
R&D Kitchen	-	Ranch Market Too
Somerston Wine	-	The French Laundry
V Wine Cellar	-	Villagio Inn & Spa

Key Community Events and Activities

- Taste of Yountville and Yountville Live (March) uncorks a good time with a full day of food and wine and music at a very intimate level.
- Art, Sip, and Stroll (May) enjoy Yountville’s public art walk and local artists, while sipping Yountville appellation wines.
- Yountville Days, a local community reunion with a parade, festival, 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.
- Summer and Fall Concert Series, Music in the Park sponsored by the Town of Yountville.



Points of Interest

- Balloon Excursions - [Napa Valley Aloft](#) and [Napa Valley Balloons](#)
- [Biking Tours](#)
- [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

POPULATION 2022



2,829

*CA Department of Finance 01/01/2022

MEDIAN
HOUSEHOLD
INCOME 2020



\$65,519

AVERAGE HOME VALUE

\$1.4 +



MILLION

*Zillow, seasonally adjusted 2022

RACIAL MAKEUP
NON-WHITE

10.1%



WHITE

89.7%

21.7%

HISPANIC OR
LATINO OF
ANY RACE



CITY LIMITS

1.53

SQUARE
MILES



HOUSING
UNITS



1,068

*2020 Census Data

**Excludes Veterans Home

HOUSEHOLDS
WITH CHILDREN
UNDER 18

8.2%



52.9%

ARE NON-
FAMILIES



MEDIAN AGE

63.1

YEARS



45.9%



IS 65 YEARS OF
AGE OR OLDER.

FORM OF
GOVERNMENT:
COUNCIL-
MANAGER



HAVE A
FEMALE
HOUSEHOLDER



45.7%

YEARLY
AVERAGE
TEMPERATURE



59.62°F

15

Additional Community Information

Incorporated: February 4, 1965

Population Profile

Population: 2,829 (Department of Finance 1/1/2022)

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

Racial Makeup: 89.7% White, 4.2% African American, 1.8% Native American, 4.1% Asian, 0.0% Pacific Islander, 3.1% from other races, and 4.3% from two or more races. Hispanic or Latino of any race is 21.7% of the population.

Additional Demographics:

47.7% of all households are made up of individuals living alone and

29.7% have someone living alone who is 65 years of age or older.

Average household size is 1.76. Average family size is 2.47.

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: 59.62° 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: 530 Acre Feet





Miles of Water Distribution Pipes: 10.7 Miles

Miles of Sewer Pipes: 9.5 Miles

Center Line Miles of Streets Maintained: 8.45 Miles

Number of Trees: 480

National Register of Historic Places

Charles Rovegno House (Ma(i)sonry)

French Laundry

Groezinger Wine Cellars

John Lee Webber House (Lavendar Inn)

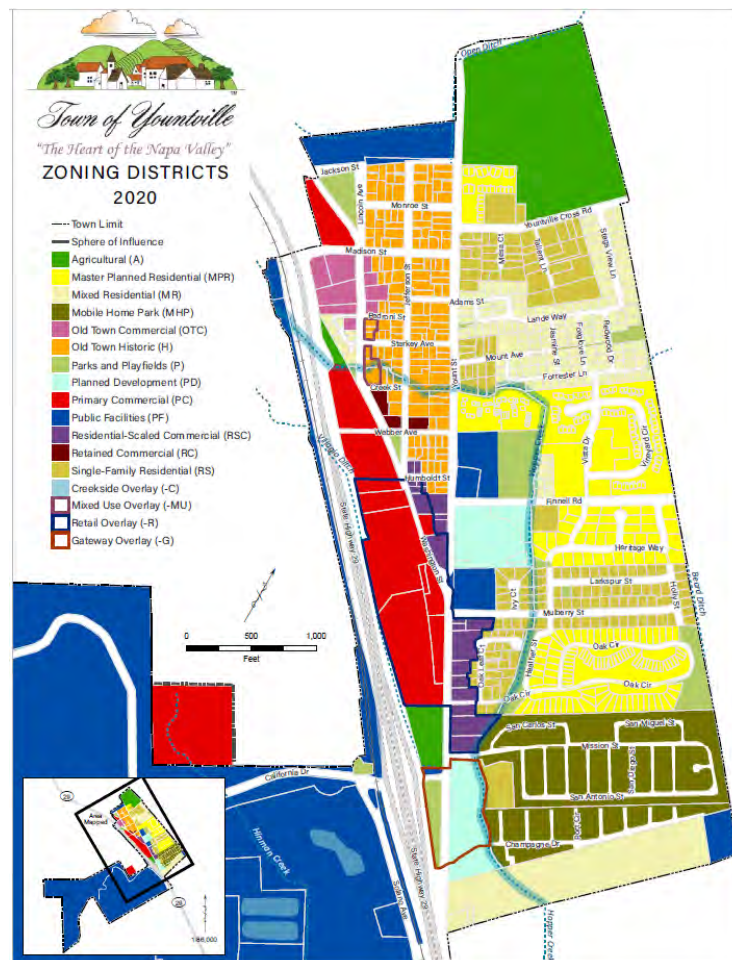
Veterans Home of California Chapel Yountville

Grammar School (Town Hall)

California Historical Landmarks

Veterans Home of California

Grave of George C. Yount

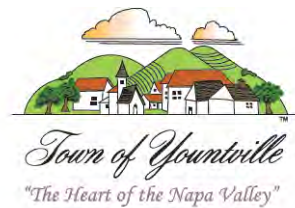




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Strategic Planning Framework

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 2021/2022. 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 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 and Employee Parking Management Program, among others, that indirectly tie back to the Town Council's goals of compliance with the municipal code.
- The Town will now become a member of Marin Clean Energy "Deep Green" program. This means that 100% of the energy the Town purchases comes from clean energy and renewable resources. This will also help the Town with meeting goals for the adopted Climate Action Plan.

- With the addition of a full-time Information Technology position, staff will enhance and maintain the Town website with focus on ease of use for the residents, visitors and Town staff.
- The new Code Compliance position will focus on addressing various Planning and Building, Public Works and other Town related situations.
- 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.
- Ongoing implementation of Laserfiche Trusted Electronic Records Management System which allows for greater public transparency, staff efficiency and effectiveness in delivery of services, especially in areas involving access to Town records and documents.
- Town Clerk implementation of digital signatures streamlined processes and reduces time spent gathering signatures for numerous documents generated by the Town.
- Staff will continue to implement and provide direction related to the Town Council's FY 2017-22 Strategic Plan and 2021 Planning Retreat as it relates to operating budget and service delivery.
- Town Administration will continue to work with CIRA to implement risk management processes and prevention to limit litigation and Worker's Compensation claims by way of utilizing appropriate policies, procedures and staff training and development, including onling training.

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.

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- Funding is included for filing vacancies of and operating the Town's Zoning and Design Review Board (ZDRB), Parks & Recreation Advisory Commission, Arts Commission, Community Foundation and our newly established Measure S Affordable and Workforce Housing Committee which directly involve community residents and provide a basis to seek resident input on issues and initiatives involving our residents.
- The Town also prioritizes the Board, Commission and Volunteer appreciation event each spring as a way to say thank you to all of those who volunteer throughout each year.
- The Finance Department will work with Bartle Wells Associates to conduct public meetings during the 2022 Utility Rate Study to inform community members about the fiscal status of the utility enterprise funds.
- 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.
- 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.

- Town Clerk will manage and monitor **publiccomment@yville.com** to ensure public participation in Town Council and other Town meeting bodies.
- 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.
- The Planning and Building Department has been involved in the 6th cycle Housing Element Update (2023-2031). This effort involves multiple public meeting, community workshops, hearing before the Zoning and Design Review Board and the Town Council where public participation is sought and encouraged.
-
- The budget provides funding for contracted software, vendor support and staff allocation to support cable televising and video streaming of the Town Council, Zoning & Design Review Board (ZDRB), and Parks and Recreation Advisory Commission meetings; online agendas, e-comment, e-notifier website content.
- Continue to update information and content on the Town's GIS centered smart device application MYville which provides up to date information, and access maps such as the "Report It" app, current project list, and public art walk as an example.
- Public Works will provide support and regular updates to the Parks and Recreation Advisory Committee (5 bi-monthly meetings) and other volunteers groups and engaged citizens groups to facilitate and strengthen engagement and involvement.
- Efforts continue to evaluate and implement enhanced citizen communications via the website, use of new citizen engagement tools, and increased use of social media to inform residents while expanding the Town's presence on platforms such as FaceBook, Instagram and Twitter.
- The Town will work with residents to encourage participation in the upcoming Parks & Recreation Master Plan as well as the Housing Element Update.

Responsible Fiscal Policy

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

- Implementation of a new Committee Manager Application.
- Use the additional available tax funds such Measure T, SB1, and Gas Tax, to offset the prior use of General Funds for streets infrastructure capital improvements projects.
- Entitlement applications, such as design review or development applications, are funded via a deposit rather than a set fee. This ensures that the true cost of processing applications are paid for by the project applicant.
- Building Permits and Plan review checks are paid for by building permit fees which aids the Town in cost recovery efforts.
- 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.

- \$20,000 is budgeted to complete Transient Occupancy Tax administration and sales tax auditing to comply with our Town ordinance and ensure proper remittance from businesses.
- \$70,000 is budgeted to conduct an Impact Fee Study to evaluate the current impact fee structure.
- \$26,500 is budgeted to complete the annual Town Audit to evaluate processes and comply with Government Accounting Standards Board requirements.
- 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 the Town's mission, control costs and restore funding to support capital infrastructure projects. Produce and deliver a balanced budget.
- Maintain Liability Claim Reserve at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- 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.
- Staff is working with California Consulting Inc. to aggressively seek and apply for grant funding that may be used to support Capital Improvement projects.

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. 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.
- A strict design ordinance is followed for all development projects in Town. This ensures that all developments, and all uses, comply with the goals and policies set forth by the Town Council and maintains Yountville's quality of life.
- The budget includes an allocation of \$50,000 for New Vineyard Park Path Construction, and \$34,000 to install additional EV Charging Stations.
- \$10,000 budgeted to assist residents and local businesses in transitioning to the use of battery powered leaf blowers to reduce carbon footprint, and noise pollution.
- Town Manager will continue to work on regional water supply issues.

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 Parks and Recreation Departments continues to support the Yountville Arts Commission and assists in furthering their efforts to bring high quality art and art events to Yountville.

- The Parks and Recreation Department works closely with the Chamber of Commerce and Visitors Center to link residents, businesses and community service opportunities.
- The Planning & Building Department is working to complete the 6th cycle Housing Element Update by January 2023.
- The Town Council adopted the Washington Street Activation Ordinance which furthers the goal for Washington Street to be inviting, lively, and exciting.
- 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.
- 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.

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.

- Adapted Council Meetings to be held and viewed via remote teleconference which included new **publiccomment@yville.com** email to ensure public participation in Town Council and other Town meeting bodies in conformance with the Governor and County Health Official safety guidelines during the COVID-19 pandemic.
- Continue to schedule and program Emergency Preparedness training and materials for staff and residents. This includes annual training and information programs, website content, on-site, and off-site training.
- \$2,866,075 remains assigned for possible purchase of Yountville Elementary School site should it become available to the town for purchase and future use.
- The Yountville Town Council is updating the Zoning and Design Ordinances to align with the goals, policies, and programs of the General Plan adopted on May 7, 2019, the result of which is to influence Town decisions for years to come.
- The Parks and Recreation Department prides itself on being nimble to adapt to the changing needs of our whole community. By participating in regional boards and meetings as well as state and nationwide trainings and seminars, we are preparing for the future.
- The Pension Rate Stabilization (PRSP) trust holds a balance of \$2,664,189 as of April 30, 2022.
- The Other Post Employment Benefits (OPEB) irrevocable trust holds a balance of \$5,431,553 as of April 30, 2022 which will help to ensure that Other Post Employment Benefits 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 the Emergency Reserve Fund. This reserve fund, along with the Revenue Stabilization Reserve Fund, are the core reserve funds for the Town.



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Revenues & Expenditures

Three-Year History by Category

Budget Summaries - Section 1

General Fund

General Fund Financial Sources:	FY 2020/2021 Actual	FY 2021/2022 Estimated	FY 2022/2023 Budget
Property Taxes	2,065,037	2,100,000	2,142,000
Sales Taxes	1,141,775	1,271,253	1,640,000
Other Taxes	153,222	321,701	158,000
Transient Occupancy Tax	4,821,407	7,000,000	7,500,000
Investment Earnings	(35,566)	20,000	20,000
Licenses & Permits	133,505	162,164	190,750
Fines & Forfeitures	63,856	68,884	8,000
Rents & Concessions	274,679	319,225	337,000
Intergovernmental	567,438	562,210	150,000
Parks & Recreation Fees	128,704	220,660	202,500
Charges for Services	174,012	162,500	195,500
Miscellaneous	241,223	147,444	92,100
Transfers & Other Sources			
Total	9,729,271	12,356,041	12,635,850
Financial Uses:			
General Government	2,005,672	2,453,052	2,995,623
Planning & Building	861,890	1,027,744	1,174,352
Public Safety	1,592,968	1,800,349	1,991,895
Public Works	2,014,355	2,116,098	2,515,929
Parks & Recreation	1,287,664	1,408,508	1,744,600
Transfers	968,941	2,813,193	2,185,100
Total	6,731,469	11,616,944	12,607,506
Beginning Fund Balance	4,829,281	5,827,063	6,564,159
Ending Fund Balance	5,827,063	6,564,159	6,592,503

Capital Projects Funds

Capital Projects Funds Financial Sources:	FY 2020/2021 Actual	FY 2021/2022 Estimated	FY 2022/2023 Budget
Investment Earnings	8,160	4,500	7,500
Other State Revenue	144,700	382,890	160,000
County Measure A	-	-	-
Other Grants	-	-	-
Impact Fees	-	28,914	-
Miscellaneous	183,636	4,700	-
Transfers & Other Sources	101,786	701,997	1,301,500
Total	438,282	1,123,001	1,469,000
Financial Uses:			
Capital Improvements	664,912	727,324	883,100
Flood Wall Cap Maint (Fund 76)	-	-	-
Measure T Equivalent Fund	-	-	-
Transfer to Util Underground Imp Fee	-	-	-
Total	664,912	727,324	883,100
Beginning Fund Balance	2,602,655	2,376,025	2,771,702
Ending Fund Balance	2,376,025	2,771,702	3,357,602

Water Funds

Combined Water Funds Financial Sources:	FY 2020/2021 Actual	FY 2021/2022 Estimated	FY 2022/2023 Budget
Investment Earnings	(513)	14,350	14,149
System Replacement	118,275	126,685	130,800
Charges for Services	1,602,087	1,633,520	1,650,450
Impact Fees	71,935	11,599	-
Miscellaneous	-	7,822	-
Transfers In	1,350	5,625	1,500
Total	1,793,133	1,799,601	1,796,899
Financial Uses:			
Operations	499,095	555,487	721,726
Water Purchase	1,087,305	1,093,489	1,163,495
Capital	60,222	177,500	275,449
Transfers Out	-	-	-
Total	1,646,622	1,826,476	2,160,670
Beginning Fund Balance	4,163,113	4,309,624	4,282,750
Ending Fund Balance	4,309,624	4,282,750	3,918,979

Wastewater Funds

Combined Wastewater Funds Financial Sources:	FY 2020/2021 Actual	FY 2021/2022 Estimated	FY 2022/2023 Budget
Investment Earnings	10,698	10,000	13,000
Charges for Services	2,175,738	2,573,351	2,758,000
Capital Recovery Fees	1,944,661	964,801	1,183,250
Impact Fees	-	-	-
Miscellaneous	-	-	-
Transfers & Other Sources	351,350	501,500	601,500
Total	4,482,447	4,049,652	4,555,750
Financial Uses:			
Collection	313,817	365,638	465,747
Treatment	1,183,641	1,177,072	1,423,660
Capital	61,835	930,363	834,161
Transfers	1,979,838	1,029,755	829,991
Depreciation Expense	268,330	336,000	337,000
Total	3,807,461	3,838,827	3,890,559
Beginning Fund Balance	10,926,402	11,601,387	11,812,210
Ending Fund Balance	11,601,388	11,812,211	12,477,401

Special Revenue Funds

Combined Special Revenue Funds Financial Sources:	FY 2020/2021 Actual	FY 2021/2022 Estimated	FY 2022/2023 Budget
Investment Earnings	11,617	9,463	7,925
Intergovernmental	713,621	802,982	808,454
Miscellaneous	1,238,140	2,184,435	1,864,733
Transfers	15,000	63,000	71,600
Total	1,978,378	3,059,880	2,752,712
Financial Uses:			
Public Works	98,666	88,914	92,300
General Government	893,449	1,486,700	1,296,500
Utilities	-	-	-
Home Grant Awards	93,237	25,000	120,000
Parks & Recreation	-	-	-
Capital Projects	583,513	671,364	696,000
Transfers	9,821	13,664	14,000
Total	1,678,686	2,285,642	2,218,800
Beginning Fund Balance	3,649,152	3,948,843	4,723,082
Ending Fund Balance	3,948,843	4,723,082	5,256,994

Debt Service Funds

Combined Debt Service Funds Financial Sources:	FY 2020/2021 Actual	FY 2021/2022 Estimated	FY 2022/2023 Budget
Investment Earnings	1,309	600	400
Intergovernmental	-	-	-
Transfers & Other Sources	908,387	927,090	852,991
Bond Proceeds	-	-	-
Total	909,696	927,690	853,391
Financial Uses:			
Debt Service	893,186	894,395	896,924
Transfers	49,783	-	-
Bond Costs	-	-	-
Payment to Escrow Agent	-	-	-
Total	942,969	894,395	896,924
Beginning Fund Balance	64,137	30,864	64,159
Ending Fund Balance	30,864	64,159	20,626



Total Expenditure Budget Summary

Budget Summaries - Section 2

Fiscal Year 2022/2023 Total Expenditures

Budget Summary - \$20,217,325

General Fund \$10,422,407	Other Post Employment Benefits (OPEB) \$364,500	Capital Projects Funds \$883,100	Water Utility Enterprise \$2,160,669	Wastewater Utility Enterprise \$3,913,568	Special Revenue Funds \$1,019,800	Debt Service Funds \$896,924
Public Works \$2,515,929	PERS Unfunded Accrued Liability \$556,357	Civic Facilities \$0	Water Operations & Distribution \$721,725	WW Collection System Operations \$465,747	State Gas Tax Fund \$85,000	2017 Lease Revenue Bonds \$544,889
Parks & Recreation \$1,744,600	Emergency Reserve Fund \$0	Community Projects \$328,600	Water Purchases & Conservation \$1,163,495	WW Treatment Operations \$1,423,660	Public Arts Program Fee Fund \$20,700	2020 Direct Placement Financing \$352,055
Public Safety \$1,991,895	Revenue Stabilization Reserve Fund \$0	Drainage & Flood Control \$44,500	Water Capital Improvements \$275,449	WW Treatment Capital \$1,699,161	Housing Grant Fund \$120,000	
Planning & Building \$1,174,352		Parks & Recreation \$50,000		WW Collection Capital \$325,000	Measure T Transportation Improvements Fund \$525,000	
Community Promotion \$411,143		Streets & Transportation \$35,000			Senate Bill 1, Road Repair Act Fund \$66,000	
Town Council/Mayor \$146,055		Designated Contingency \$10,000			Public Educational and Government Access (PEG) Fund \$5,000	
Town Clerk \$597,746		Facilities Repair & Replacement \$295,000			Measure T Equivalent Fund \$0	
Town Attorney \$196,000		Fleet, Tools & Equipment Replacement \$120,000			Housing Opportunity Fund \$71,600	
Town Manager's Office \$580,533					Measure S Workforce Housing Fund \$100,000	
Finance \$753,596					Measure A Maintenance Fund \$20,000	
Risk Management \$78,350					Upper Valley Disposal Svc Franchise Fee Fund \$6,500	
Non-Departmental \$232,200						

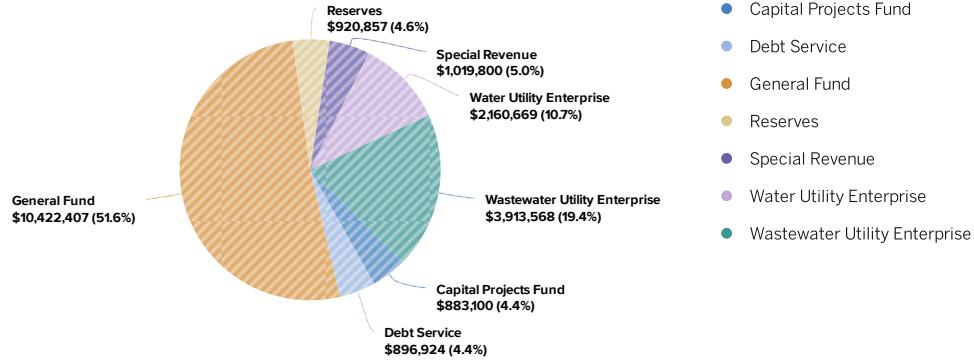
Fiscal Year 2022/2023 Total Expenditure Budget Summary View

	2022/2023 Adopted
General Fund	\$10,422,407
Wastewater Utility Enterprise	\$3,913,568
Water Utility Enterprise	\$2,160,669
Special Revenue	\$1,019,800
Reserves	\$920,857
Debt Service	\$896,924
Capital Projects Fund	\$883,100
TOTAL	\$20,217,325

Fiscal Year 2022/2023 Total Expenditure Budget Pie Chart View

Visualization

Sort By Chart of Accounts ▾



Total Expenditure Budget - Detailed View by Fund

	2022/2023 Adopted
General Fund	
General Fund	\$10,422,407
GENERAL FUND TOTAL	\$10,422,407
Wastewater Utility Enterprise	
Wastewater Utility Operations	\$1,889,407
Wastewater Treatment Capital Recovery Fund	\$1,699,161
Wastewater Collection Capital Improvement Fund	\$325,000
WASTEWATER UTILITY ENTERPRISE TOTAL	\$3,913,568
Water Utility Enterprise	
Water Utility Operations	\$1,885,220
Water Utility Capital Improvements Fund	\$275,449
WATER UTILITY ENTERPRISE TOTAL	\$2,160,669
Special Revenue	
Measure T Transportation Improvement Fund	\$525,000
Housing Grant Fund	\$120,000
Measure S Affordable Housing	\$100,000
State Gas Tax Fund	\$85,000
Housing Opportunity Program	\$71,600
Road Maintenance and Rehabilitation Act (SB1) Fund	\$66,000
Public Art Program Fee Fund	\$20,700
Measure A Maintenance Fund	\$20,000
Upper Valley Disposal Service Franchise Fees	\$6,500
Public Educational and Government Access Fund	\$5,000
SPECIAL REVENUE TOTAL	\$1,019,800
Reserves	
PERS Unfunded Actuarially Accrued Liability	\$556,357
OPEB (Retiree Benefits)	\$364,500
RESERVES TOTAL	\$920,857
Debt Service	
2017 Lease Revenue Bond Debt Service Fund	\$544,869
2020 Lease Financing	\$352,055
DEBT SERVICE TOTAL	\$896,924
Capital Projects Fund	
Capital Projects Fund	\$468,100
Facilities, Repair and Replacement Fund	\$295,000
Fleet, Tools and Equipment Repair and Replacement Fund	\$120,000
CAPITAL PROJECTS FUND TOTAL	\$883,100
TOTAL	\$20,217,325

Budget Development Process Overview

Budget Summaries - Section 3

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*

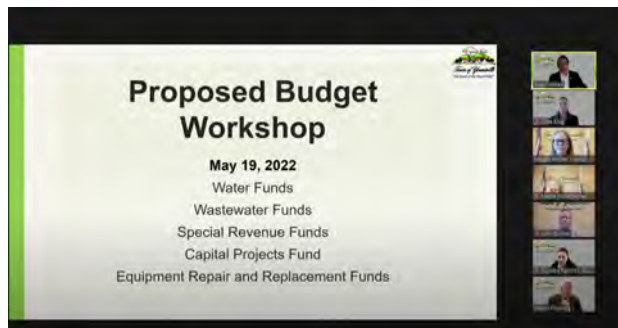
- The Finance Team partners with Human Resources to develop projections for salaries, benefits, personnel cost allocations, health insurance premiums and pension costs for the upcoming fiscal year.
- The Finance Team forecasts expected revenues, and provides the administrative update of the Town's Master 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 Revenue Funds (non-capital projects related)
- Custodial Fund
- Debt Service Funds
- Impact Fee Funds



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.

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

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

Budget Summaries - Section 4

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 identificatoin 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)*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
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)*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
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*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
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*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
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)*

<u>Type of Planning Process</u>	<u>Description of Planning Process</u>	<u>Budget Impact</u>
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

Budget Summaries - Section 5

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.

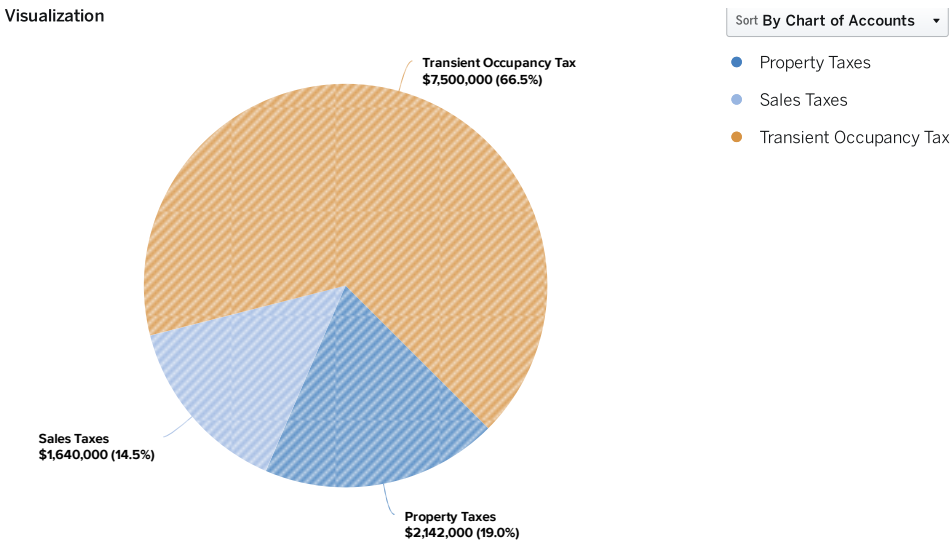
Major General Fund Revenues

The Town's revenues are comprised of a variety of revenue sources; however, three main sources comprise 89% of total revenues. The three main revenue sources are:

- Transient Occupancy Tax
- Sales Tax
- Property Tax

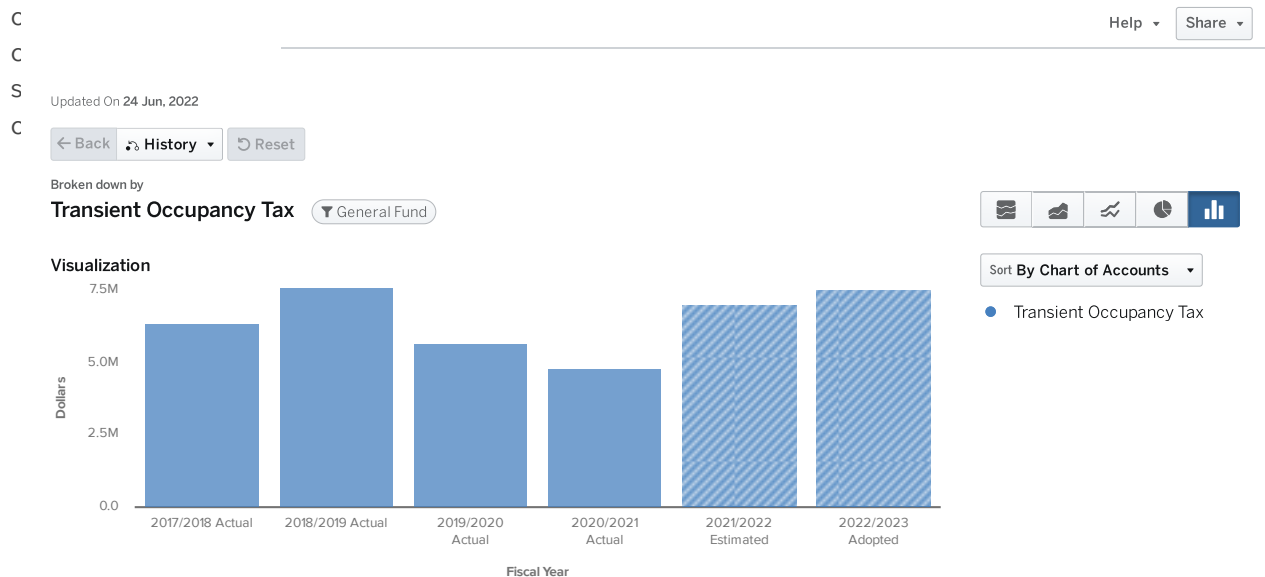
These revenues are discussed in more detail below. The Town tracks major revenue sources on a monthly basis and uses trend analysis and other relevant information to project budget revenues.

Major General Fund Revenues Fiscal Year 2022/2023



Transient Occupancy Tax (TOT) - \$7,500,000

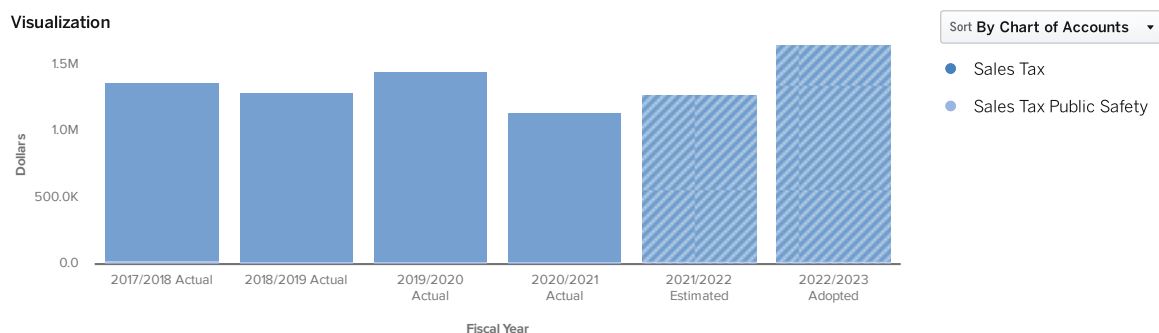
- TOT represents 59% of expected General Fund revenue in Fiscal Year 2022/2023.



Sales Tax Revenues - \$1,640,000

- Sales Tax represents 13% of expected General Fund revenue in Fiscal Year 2022/2023.
- Original projection was \$1,570,000.
- Based on data provide to the Town by HdL Companies regarding Sales Tax trends and economic drivers, revenue projection was moderately increased by 70,000. Over 60% of sales tax generated in the Town of Yountville comes from restaurants. Sales Tax revenue forecasts are currently point toward a continual increase in restaurant and retail activity.

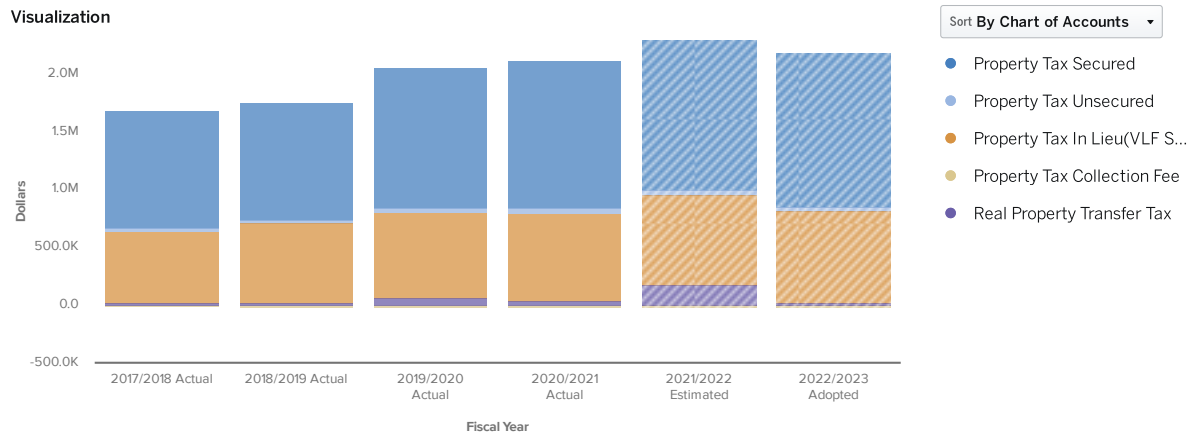
Sales Tax Revenue - 5 Year History



Property Tax Revenue - \$2,142,000

- o Property Tax represents 17% of expected General Fund revenue in Fiscal Year 2022/2023.
- o This source of revenue is not affected by the COVID-19 Pandemic and reflects a growth factor of 2% which is the maximum inflation allowed per the State Board of Equalization Property Tax Division.

Property Tax Revenue 5-Year History



Major General Fund Expenditures

- Law Enforcement Services - \$1,232,873
 - o This amount reflects a 3.14% increase in contract services as outlined for year three of the current agreement for law enforcement. The contract also stipulates an increase of 3.14% in years four, which is the final year of the current contract.
- Fire & Emergency Medical Services - \$984,022
 - o Estimated cost for service provided by CAL FIRE/Napa County Fire is \$984,022. This cost is offset by a County Fire Property Tax Credit that is estimated to be \$225,000 for a net total cost of \$759,022 for Fiscal Year 2022/2023.
- Salary & Benefits
 - o 7% 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 \$426,860 for Normal Contributions and \$373,857 for the PERS Unfunded Actuarially Accrued Liability (UAAL).
 - o Discretionary contributions to the Other Post-Employment Benefits (OPEB) Trust at a level of 5% of projected salaries for a total of \$197,365.
 - o Discretionary contributions to the Pension Rate Stabilization Plan (PRSP) trust at a level of 5% of projected salaries for a total of \$197,365.

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

During the Budget Workshops conducted in May 2022, Town Council directed staff to complete the following changes to the Proposed Budget:

- **Add full-time Code Compliance position with an allocation to Planning, Public Works and the Water and Wastewater operating departments.**
 - Staff added the Code Compliance position as requested, at the Management Analyst II level for a total salary and benefit cost of \$165,139.
 - As a result of this transition, staff also decreased the Planning and Building department Contract Services expenditures by \$25,000.
- **Increase budget allocation for Climate Action Plan Committee costs.**
 - Staff increased budget from the original \$9,500 up to \$20,000.
- **Review Technology Stipends and how it is budgeted and accounted for in the General Ledger.**
 - Technology Stipends moved from being budgeted in the Information Technology and Telecommunications (IT&T) Department, to Personnel expenses in the respective departmental budgets for each employee it is applicable to.
 - This resulted in a reduction of the Allocated IT expenditure in all operating departments.
- **Create Special Revenue Fund to account for Upper Valley Disposal Franchise Fees and provide more transparency regarding its utilization.**
 - Staff created Special Revenue Fund 29, to reflect the revenue from Upper Valley Disposal Franchise Fees and account for relative expenditures such as the Town Clean Up Day.
- **Add full-time Information Technology position**
 - Staff added the Information Technology position as requested, at the Management Analyst II level for a total salary and benefit cost of \$183,873.
 - As a result of this transition, staff also decreased the Information Technology & Telecommunications (IT&T) Contract Services budget by \$47,500.

Capital Projects Fund Expenditures

The Capital Projects Fund (50) reflects \$468,100 in planned expenditures.

- o The Town anticipates receiving \$160,000 in grant funding.
- o The General Fund will contribute \$750,000 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 \$193,500 in project expenditures.

- o \$140,000 in project costs to Upgrade SCADA System for the Municipal Well.
- o \$29,000 in project costs for the annual Water Meter Replacements Program.
- o Fund 60 will continue to repay the Water Drought Reserve Fund 57 for the Interfund Loan used for the Emergency Washington Park Main & Lateral Replacement Project. Principal and interest payment amounts to \$116,141 for Fiscal Year 2022/2023 which year two of the ten year loan term.

The Wastewater Capital Improvement Funds combined total is \$1,522,500.

- o \$1,269,500 in project costs for the Wastewater Treatment Capital Recovery Fund (63). The Veterans Home contributes 50% of project costs for this fund. \$803,000 of total costs is for WW-0011 Treatment Plant Building Modifications.
- o \$253,000 in project costs for the Wastewater Collection Capital Improvement Fund (64) includes \$91,000 for WW-2023 Inflow and Infiltration Reduction Program.

Repair and Replacement Funds

- o \$295,000 budgeted in Facilities Repair and Replacement Fund 81 includes \$100,000 to Replace Roofs on Bus Shelters.

- o General Fund will contribute \$350,000 to Fund 81 to support current and future planned projects.
- o \$120,000 budgeted in Fleet, Tools and Equipment Repair and Replacement Fund 82 to replace two older model vehicles per the Vehicle Replacement Schedule.
- 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 - \$2,404,749 (minimum 20% of General Fund expenditures)

Revenue Stabilization Reserve Fund - \$2,304,749b (minimum 25% of projected TOT revenue)

Additional General Fund Reserves for unanticipated expenditures:

Assigned for Budget Contingencies – \$521,120 (minimum 5% of General Fund expenditures)

Assigned for Legal Contingencies – \$200,000

Assigned for Leave Buy-Out – \$250,000

Assigned for Purchase of Yountville Elementary School (Y.E.S.) Property - \$2,866,075



General Fund Overview

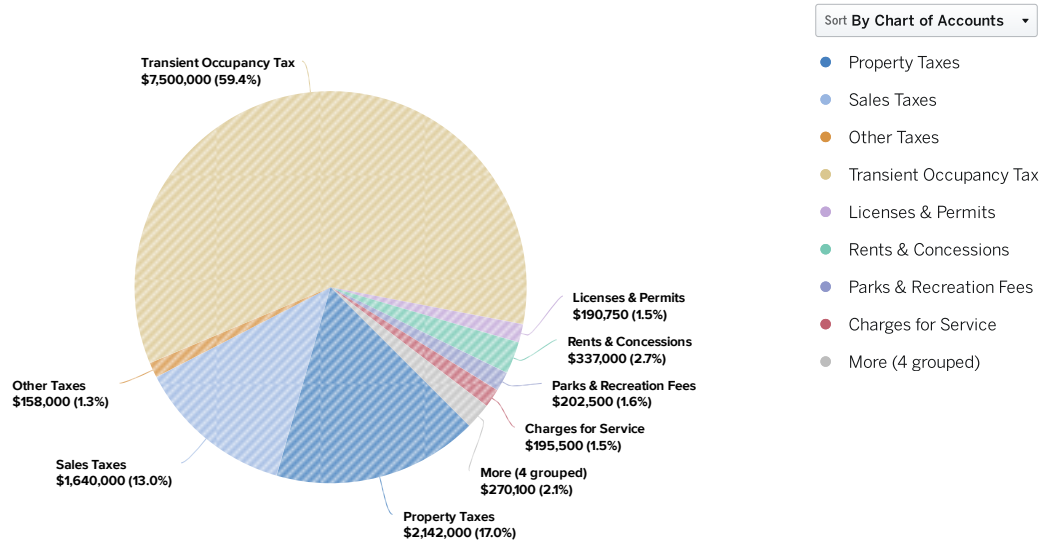
Budget Summaries - Section 6

General Fund Summary

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
BEGINNING FUND BALANCE	4,255,164	4,829,281	4,026,816	5,827,063	6,564,159
Total Revenue	10,509,027	9,729,271	10,170,567	12,356,041	12,635,850
Total Expenditures	8,547,528	7,762,549	8,767,713	8,805,751	10,422,407
Revenue Less Expenditures (before transfers)	1,961,499	1,966,723	1,402,854	3,550,290	2,213,443
Total Transfers	-1,387,382	-968,941	-1,061,985	-2,813,193	-2,185,100
Excess (Deficiency) After Transfers	574,117	997,782	340,869	737,097	28,343
Ending Fund Balance	4,829,281	5,827,063	4,367,685	6,564,159	6,592,502

FY 2022/2023 General Fund Revenues \$12.6M

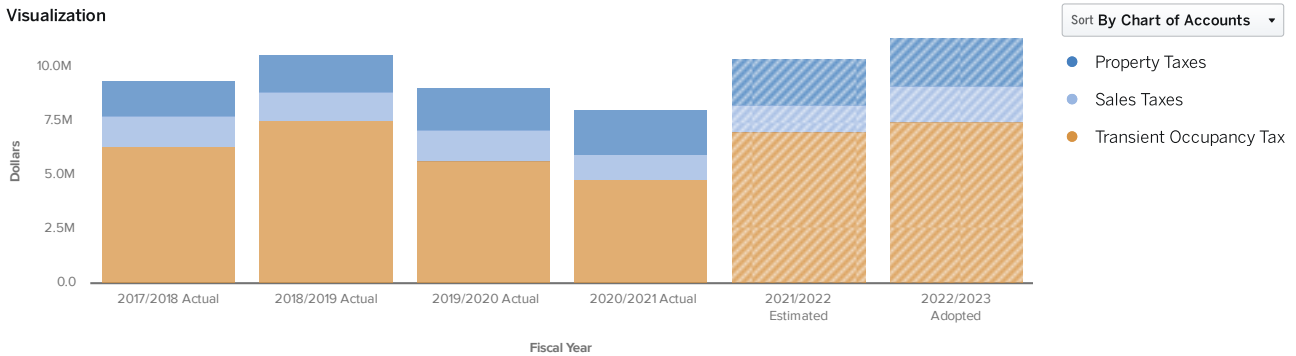
Visualization



Primary Revenue History

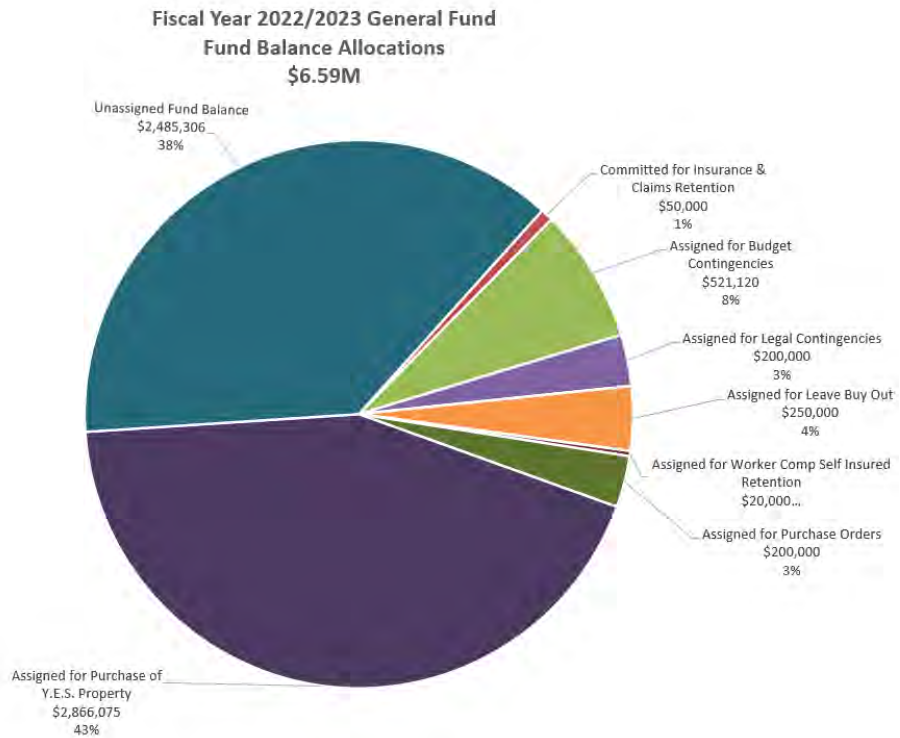
Property Tax, Sales Tax, and Transient Occupancy Tax

Visualization



FY 2022/2023 General Fund

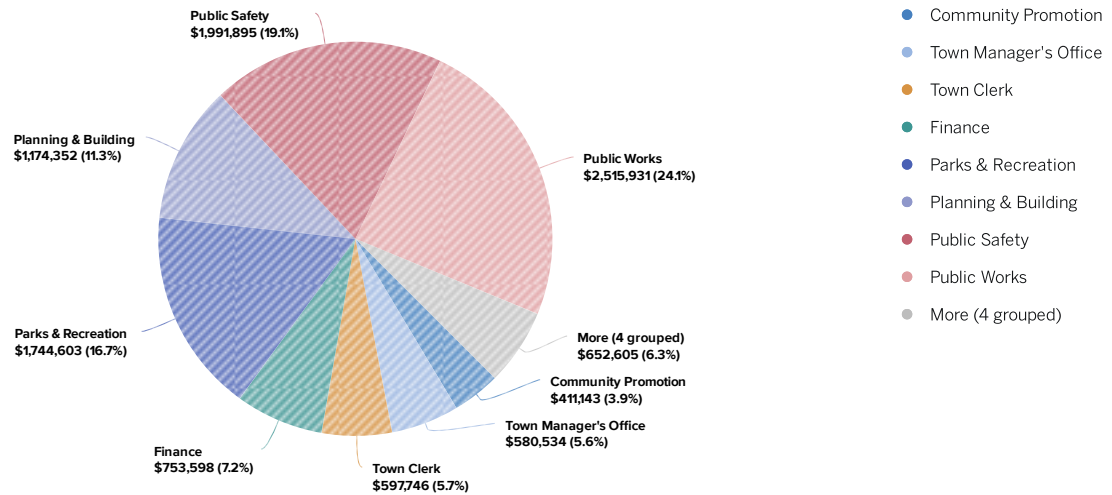
Fund Balance Allocations \$6.59M



FY 2022/2023 General Fund

Expenditures \$10.42M

Visualization



General Fund Expenditure Summary by Category

(Includes Transfers Out)

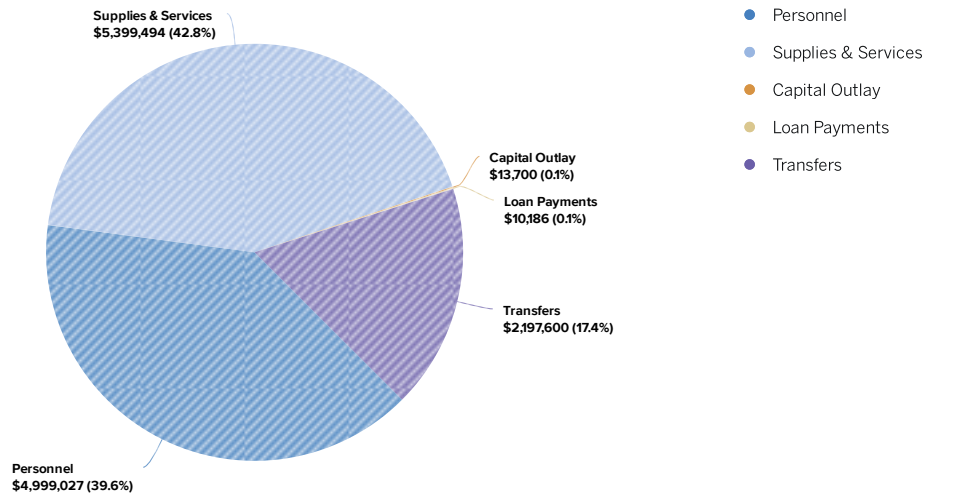
Data

Collapse All		2022/2023 Adopted
▼ Personnel		4,999,027
▶ Salaries		3,237,298
▶ Benefits		861,393
▶ PERS Employer Rate/Pension Expense		311,500
▶ Allocations - Wkrs Comp, Liab, OPEB		588,836
▼ Supplies & Services		5,399,494
▶ Supplies & Services		2,243,007
▶ Contract Services		3,156,487
▶ Capital Outlay		13,700
▶ Loan Payments		10,186
▼ Transfers		2,197,600
▶ Transfers Out		2,197,600
Total		12,620,007

General Fund Expenditure Summary by Category

Fiscal Year 2022/2023

Visualization



General Fund Expenditures by Category and Department

		2019/2020	2020/2021	2021/2022	2022/2023
		ACTUAL	ACTUAL	BUDGET	ESTIMATED
					ADOPTED
PERSONNEL					
Salaries					
1001	Town Council/Mayor	43,904	49,914	49,851	46,261
1101	Town Manager' Office	255,865	277,430	227,976	227,976
1102	Finance	193,671	242,097	237,440	246,352
1110	Town Clerk	139,188	138,066	189,997	205,395
2115	Planning & Building	447,759	433,398	447,573	397,900
Public Works					
4301	Administration/Engineer	352,178	392,507	376,157	376,157
4305	Street Maintenance	130,958	139,042	131,807	133,807
4320	Park Maintenance	230,851	229,436	225,604	225,604
4325	Government Buildings	155,055	177,956	168,613	176,613
Parks & Recreation					
5405	Administration	276,385	240,323	237,015	237,015
5406	Day Camp	79,837	82,740	92,841	92,841
5408	Community Center Operations	157,803	86,689	91,203	91,203
5409	After School	80,168	45,009	16,564	16,564
5410	Leisure Programs	105,773	89,869	119,047	119,047
5412	Sports Programs	32,392	17,573	29,136	29,136
5413	Community Events	62,995	59,076	66,992	66,992
5415	Yountville Arts Program	6,608	7,733	8,821	8,821
Total Salaries		2,751,390	2,708,857	2,716,636	2,697,684
					3,237,297

Benefits						
1001	Town Council/Mayor	30,090	27,369	38,816	32,716	37,954
1101	Town Manager' Office	117,966	98,570	91,509	85,567	115,646
1102	Finance	89,214	86,398	88,120	86,077	105,311
1110	Town Clerk	59,175	39,166	68,677	80,596	64,766
2115	Planning & Building	159,011	144,742	165,631	144,994	164,042
Public Works						
4301	Administration/Engineer	121,884	138,525	136,285	114,225	136,781
4305	Street Maintenance	73,179	57,938	68,479	64,265	73,737
4320	Park Maintenance	76,575	73,207	99,825	93,738	107,445
4325	Government Buildings	44,590	52,070	67,745	64,015	74,173
Parks & Recreation						
5405	Administration	135,468	92,048	94,374	94,374	109,110
5406	Day Camp	15,280	13,485	18,207	18,207	22,190
5408	Community Center Operations	63,160	24,228	33,206	35,014	41,670
5409	After School	21,112	13,931	5,199	4,493	-
5410	Leisure Programs	63,226	41,323	58,919	58,919	69,578
5412	Sports Programs	13,098	7,820	8,868	8,233	12,169
5413	Community Events	29,263	19,632	27,530	26,389	31,538
5415	Yountville Arts Program	1,585	1,546	2,399	2,654	6,774
Total Benefits		1,113,876	931,996	1,073,789	1,014,477	1,172,884
Allocations - Workers Comp, Liability, OPEB, PRSP						
1001	Town Council/Mayor	3,910	4,245	4,195	4,534	5,480
1101	Town Manager' Office	54,573	24,011	23,396	28,276	61,215
1102	Finance	48,074	20,075	20,979	22,661	58,298
1110	Town Clerk	25,203	11,889	12,781	12,995	44,592
2115	Planning & Building	96,391	40,625	40,288	43,518	83,533
Public Works						
4301	Administration/Engineer	73,759	34,383	33,782	36,491	97,495
4305	Street Maintenance	26,564	11,692	11,569	12,496	29,374
4320	Park Maintenance	42,092	18,628	18,385	19,859	45,823
4325	Government Buildings	33,399	15,188	15,295	16,522	38,968
Parks & Recreation						
5405	Administration	52,037	20,585	20,094	21,705	52,286
5406	Day Camp	5,414	2,415	3,072	3,318	8,477
5408	Community Center Operations	26,308	6,908	7,400	7,993	18,622
5409	After School	10,664	3,324	1,080	1,166	-
5410	Leisure Programs	16,404	7,049	8,660	9,354	23,583
5412	Sports Programs	3,364	1,453	1,524	1,647	5,559
5413	Community Events	11,313	4,728	5,247	5,667	13,429
5415	Yountville Arts Program	1,179	494	565	611	2,104
Total Allocations		530,648	227,692	228,312	248,813	588,838
Total Personnel		\$ 4,395,914	\$ 3,868,544	\$ 4,018,737	\$ 3,960,974	\$ 4,999,019
SUPPLIES & SERVICES						
Supplies & Services						
1010	Non-Departmental	34,914	28,350	103,600	107,166	130,200
1015	Community Promotion	370,509	345,519	411,608	407,483	410,993
1001	Town Council/Mayor	19,267	10,126	52,950	41,000	56,000
1101	Town Manager' Office	82,365	49,841	90,160	89,460	97,105
1102	Finance	86,083	65,402	113,270	112,770	110,870
1103	Risk	27,855	41,605	42,050	42,050	42,050
1105	Attorney	-	-	1,500	1,500	1,000
1110	Town Clerk	26,736	64,785	49,265	49,265	132,880
2115	Planning & Building	199,127	147,643	201,375	201,375	229,260
3200	Law Enforcement	379	-	500	500	500
Public Works						
4301	Administration/Engineer	73,291	71,785	134,155	134,455	139,059
4305	Street Maintenance	74,260	64,110	93,370	93,370	89,095
4320	Park Maintenance	175,827	191,923	182,865	182,865	219,005
4325	Government Buildings	125,490	154,353	163,700	150,901	171,950
Parks & Recreation						
5405	Administration	71,194	46,255	68,275	66,275	73,100
5406	Day Camp	19,286	13,252	18,830	18,330	22,110
5408	Community Center Operations	129,063	101,731	92,270	89,770	120,700
5409	After School	18,532	8,396	3,200	3,200	-
5410	Leisure Programs	59,901	44,056	69,110	68,110	82,710
5412	Sports Programs	4,238	2,555	4,100	5,109	11,260
5413	Community Events	31,554	12,393	31,670	31,670	48,310
5415	Yountville Arts Program	10,919	115,069	47,360	63,380	54,850
Total Supplies & Services		1,640,790	1,579,149	1,975,183	1,960,004	2,243,007

Contract Services						
1010	Non-Departmental	31,393	53,060	71,500	119,700	102,000
1015	Community Promotion	138	-	150	150	150
1102	Finance	148,441	98,479	97,500	97,500	179,050
1103	Risk	12,518	11,851	36,300	20,000	36,300
1105	Attorney	160,036	126,314	195,000	195,000	195,000
1110	Town Clerk	97,505	91,111	89,050	89,050	133,500
2115	Planning & Building	198,818	95,482	164,000	239,957	192,000
3200	Law Enforcement	1,028,546	1,167,363	1,194,799	1,194,799	1,232,373
3201	Fire	544,146	425,605	605,050	605,050	759,022
	Public Works	-				
4301	Administration/Engineer	12,170	42,995	22,000	23,570	22,000
4305	Street Maintenance	45,293	48,680	75,000	75,000	85,000
4320	Park Maintenance	43,229	19,590	29,600	29,600	35,000
4325	Government Buildings	32,792	51,181	62,875	62,875	62,872
	Parks & Recreation	-				
5405	Administration	7,162	4,625	23,000	23,000	14,000
5406	Day Camp	6,384	-	1,500	1,500	18,000
5408	Community Center Operations	42,707	31,463	53,500	53,500	41,420
5409	After School	8,725	-	-	-	-
5410	Leisure Programs	10,474	-	5,500	5,500	15,000
5412	Sports Programs	-	-	-	-	-
5413	Community Events	34,954	8,591	15,800	15,800	26,300
5415	Yountville Arts Program	7,508	9,300	2,000	2,000	7,500
	Total Contract Services	2,472,939	2,285,689	2,744,124	2,853,551	3,156,487
	Total Supplies & Services	4,113,729	3,864,838	4,719,307	4,813,555	5,399,494
	CAPITAL OUTLAY	-				
1001	Town Council/Mayor	-	-	-	-	-
1010	Non-Departmental	-	-	-	-	-
1101	Town Manager' Office	-	-	-	1,553	-
1102	Finance	-	-	-	-	-
1110	Town Clerk	-	-	-	-	-
	Public Works	-				
4305	Street Maintenance	4,500	3,355	3,000	3,000	3,000
4320	Park Maintenance	5,814	3,652	3,000	3,000	3,000
4325	Government Buildings	5,729	1,490	3,000	3,000	3,000
	Parks & Recreation	-				
5405	Administration	-	-	-	-	4,700
5408	Community Center Operations	1,174	-	-	-	-
	Total Capital Outlay	17,217	8,497	9,000	10,553	13,700
	LOAN PAYMENTS	-				
	Public Works	-				
4325	Government Buildings	20,669	20,669	20,669	20,669	10,186
	Total Loan Payments	\$ 20,669	\$ 20,669	\$ 20,669	\$ 20,669	\$ 10,186
	TOTAL EXPENDITURES	\$ 8,547,529	\$ 7,762,549	\$ 8,767,713	\$ 8,805,751	\$ 10,422,399

Information Technology (1011) detail is included in department's Supplies and Services, so it is not shown separately.

Additional Fund Summaries

Budget Summaries - Section 7

All Funds Department Expenditure Summary

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
General Fund (01)					
Town Council/Mayor	97,171	91,654	145,812	124,511	146,055
Non-Departmental	66,307	81,411	175,100	226,866	232,200
Community Promotion	370,647	345,519	411,758	409,186	411,143
Town Manager' Office	510,769	449,852	433,040	431,279	580,533
Finance	565,483	512,451	557,308	565,360	753,596
Risk	40,373	53,456	78,350	62,050	78,350
Attorney	160,036	126,314	196,500	196,500	196,000
Town Clerk	347,807	345,017	409,770	437,300	597,746
Planning & Building	1,101,106	861,890	1,018,867	1,027,744	1,174,352
Law Enforcement	1,028,925	1,167,363	1,195,299	1,195,299	1,232,873
Fire	544,146	425,605	605,050	605,050	759,022
Public Works	1,980,148	2,014,355	2,146,780	2,116,098	2,515,929
Parks & Recreation	1,734,611	1,287,664	1,394,079	1,408,508	1,744,600
Total General Fund (01)	\$ 8,547,529	\$ 7,762,549	\$ 8,767,713	\$ 8,805,751	\$ 10,422,407
Clearing Funds and Reserve Funds					
OPEB - Other Post Employee Benefits(02)	510,630	133,125	144,000	382,325	364,500
PERS Unfunded Actuarially Accrued Liab Fund (03)	672,709	276,080	324,526	649,526	556,357
Emergency Reserve Fund (04)	-	-	-	-	-
Revenue Stabilization Reserve Fund (05)	-	-	-	-	-
Total Clearing and Reserve Funds	\$ 1,183,339	\$ 409,205	\$ 468,526	\$ 1,031,851	\$ 920,857
Special Revenue Funds					
Gas Tax Fund (20)	45,988	69,728	70,000	70,000	85,000
Public Education & Govmnt TV (21)	3,000	-	5,000	18,890	5,000
Public Art Program Fee Fund (23)	30,160	36,666	21,000	25,914	20,700
Housing Grant Fund (24)	27,000	93,237	520,000	25,000	120,000
Measure T Transportation Imp (25)	592,339	463,684	525,000	531,364	525,000
SB1, 2017 Road Repair Act (26)	39,803	50,102	50,000	50,000	66,000
Measure T Equivalent (MTE) (27)	-	-	-	-	-
Fire Services (28)	-	-	-	-	-
Upper Valley Disposal Service Franchise Fees (29)	-	-	-	-	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)	58,034	62,000	70,400	63,000	71,600
Measure S, Affordable & Workforce Hsg (71)	-	-	100,000	344,477	100,000
Measure A Maintenance Fund (75)	-	-	20,000	20,000	20,000
Floodwall Capital Maintenance (76)	185,181	-	-	-	-
Tallent Lane Benefit District (95)	-	-	-	-	-
Mesa Ct Drainage Benefit Dist (96)	-	-	-	-	-
Total Special Revenue Funds	\$ 981,505	\$ 775,417	\$ 1,381,400	\$ 1,148,645	\$ 1,019,800

Debt Service Funds

2013 Lease Revenue Bond (53)	2,600,582	49,783	-	-	-
2017 Lease Revenue Bond (54)	546,519	543,169	544,494	544,494	544,869
2020 Direct Placement Financing (55)	2,300,139	350,017	349,901	349,901	352,055
Total Debt Service Funds	\$ 5,447,240	\$ 942,969	\$ 894,395	\$ 894,395	\$ 896,924

Capital Projects Fund (50)

Administration	-	-	10,000	-	10,000
Civic Facilities	161,064	17	-	138,930	-
Community Projects	196,368	75,111	256,000	140,681	328,600
Drainage & Flood Control Projects	11,322	36,046	9,000	9,000	44,500
Parks & Recreation Projects	428,220	471,619	130,000	265,504	50,000
Streets & Transportation Projects	49,402	5,650	25,500	173,209	35,000
Total Capital Projects Fund (50)	\$ 846,376	\$ 588,444	\$ 430,500	\$ 727,324	\$ 468,100

Other Capital Projects Funds

Facilities Repair/Replacement (81)	25,000	76,468	-	-	295,000
Fleet, Tools, Equip Repair/Replc (82)	46,167	-	-	-	120,000
Total Other Capital Projects Funds	\$ 71,167	\$ 76,468	\$ -	\$ -	\$ 415,000

Water Operating Fund (61)

Administration	1,822,082	1,586,400	1,675,773	1,648,976	1,885,221
Total Water Operating Fund (61)	\$ 1,822,082	\$ 1,586,400	\$ 1,675,773	\$ 1,648,976	\$ 1,885,221

Water Capital Fund (60)

Administration	155,269	-	-	-	81,949
Capital Projects	(155,269)	-	35,000	35,000	193,500
Total Water Capital Fund (60)	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 275,449

Wastewater Operating Fund (62)

Administration	1,562,905	1,497,458	1,557,505	1,542,709	1,889,407
Total Wastewater Operating Fund (62)	\$ 1,562,905	\$ 1,497,458	\$ 1,557,505	\$ 1,542,709	\$ 1,889,407

Wastewater Treatment Capital Fund (63)

Capital Projects	439,947	274,225	968,000	516,202	1,534,500
Debt Service	28,377	18,051	164,661	164,661	164,661
Total Wastewater Treatment Capital Fund (63)	\$ 468,324	\$ 292,276	\$ 1,132,661	\$ 680,863	\$ 1,699,161

Wastewater Collection Capital Fund (64)

Capital Projects	408,973	77,096	544,500	660,500	325,000
Total Wastewater Collection Capital Fund (64)	\$ 408,973	\$ 77,096	\$ 544,500	\$ 660,500	\$ 325,000

Custodial Funds

Tourism Improvement District (22)	1,048,851	893,449	907,500	1,123,333	1,185,000
Total Custodial Funds	\$ 1,048,851	\$ 893,449	\$ 907,500	\$ 1,123,333	\$ 1,185,000

Total All Funds	\$ 22,388,291	\$ 14,901,729	\$ 17,795,473	\$ 18,299,347	\$ 21,402,318
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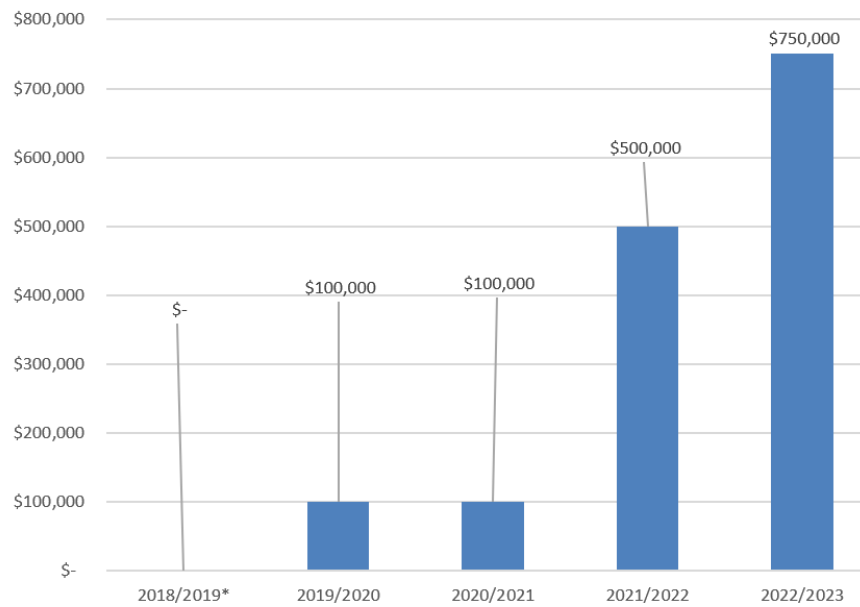
Capital Projects Summary

Allocated as follows:

Civic Facilities (CF)	\$ -
Community Projects (CP)	\$ 328,600.00
Drainage and Flood Control (DF)	\$ 44,500.00
Parks and Recreation (PK)	\$ 50,000.00
Streets and Transportation (ST)	\$ 35,000.00
FY 2022/2023 Total*	\$ 468,100.00

*Includes \$10,000 contingency

General Fund Transfer to Capital Improvement Fund (50) 5 Year History, Cumulative: \$800,750



*No transfer budgeted from General Fund into Capital Improvement Fund for Fiscal Year 2018/2019.



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Organizational Information

Budget Overview Section 3

Principal Officials

Town Council

John F. Dunbar, Mayor

Marita Dorenbecher, Vice Mayor

Majorie "Margie" Mohler, Council Member

Joe Tagliaboschi, Council Member

Eric Knight, Council Member

Town Administration

Steven Rogers, Town Manager

Gary Bell, Town Attorney

Samantha Holland, Parks & Recreation Director

Kirsty Shelton, Planning & Building Director

John Ferons, Public Works Director

Celia King, Finance Director

Rosalba Ramirez, Deputy Public Works Director

Eddy Gomez, Town Clerk

Julie Baldia, Deputy Director of HR & IT

Beatriz Becerra, Management Fellow

Kyle Batista, Financial Analyst

Erica Teagarden, Management Analyst

Board, Committee & Commission Members

(As of April 30, 2022)

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 6:00 p.m. in Town Council Chambers

Member	Appointed	Term Expires
Steven Miller	July 20, 2021	July 19, 2024
Hillery Trippe	July 20, 2021	July 19, 2024
Kimberly Cook	July 20, 2019	July 19, 2022
Michael Zagorsek	July 20, 2019	July 19, 2022
Michael Jordan	July 19, 2019/August 6, 2019	July 19, 2022

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	Appointed	Term Expires
Alan Tenschler	January 21, 2022	January 20, 2024
Carol Shirmang	January 21, 2022	January 20, 2024
Kathy Ainsworth	January 21, 2022	January 20, 2024
David Means	January 21, 2021	January 20, 2023
Christopher Ray	January 21, 2021	January 20, 2023
VACANT (High School Rep)	January 21, 2022	January 20, 2023

Yountville Arts Commission – Two-Year Terms of Office Currently Meets First Monday Monthly at 5:30 p.m. in the Community Center Founder's Room

Member	Appointed	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	January 1, 2022 (Extended Term)	July 20, 2024
Noel Resnick	July 21, 2020	July 20, 2022
Ronda Schaer	July 21, 2020	July 20, 2022
Robin McKee-Cant	July 21, 2020	July 20, 2022

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	Appointed	Term Expires
Pamela Seidell (Resident)	August 2, 2020	August 1, 2022
Scott Owens (Resident)	January 20, 2021	August 1, 2022
Billie Hewitt (Resident)	August 2, 2020	August 1, 2022
Sandra Fagan (Resident)	August 2, 2021	August 1, 2023
VACANT (Resident)	August 2, 2021	August 1, 2023
Rhonda Schaer YAC Representative	August 2, 2020	August 1, 2022
Carol Shirmang PRAC Representative	August 2, 2020	August 1, 2022
Jessica Penman 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	Appointed	Term Expires
Hillery Trippe	October 2, 2020	October 1, 2022
VACANT	October 2, 2020	October 1, 2022
VACANT	October 2, 2020	October 1, 2022
Maxence Compagnon Yountville Business Rep.	October 2, 2021	October 1, 2023
VACANT Yountville Lodging Rep.	October 2, 2021	October 1, 2023

COUNTYWIDE BOARDS & COMMISSIONS – YOUNTVILLE REPRESENTATIVES

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

Member	Appointed	Term Expires
VACANT	TBD	Three Years from Appointment Date

Napa Valley Transportation Agency (NVTA) - Citizen Advisory Committee

Member	Appointed	Term Expires
Scott Owens	October 1, 2020	September 30, 2022

Napa County Library Commission

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

Napa County Mosquito Abatement District

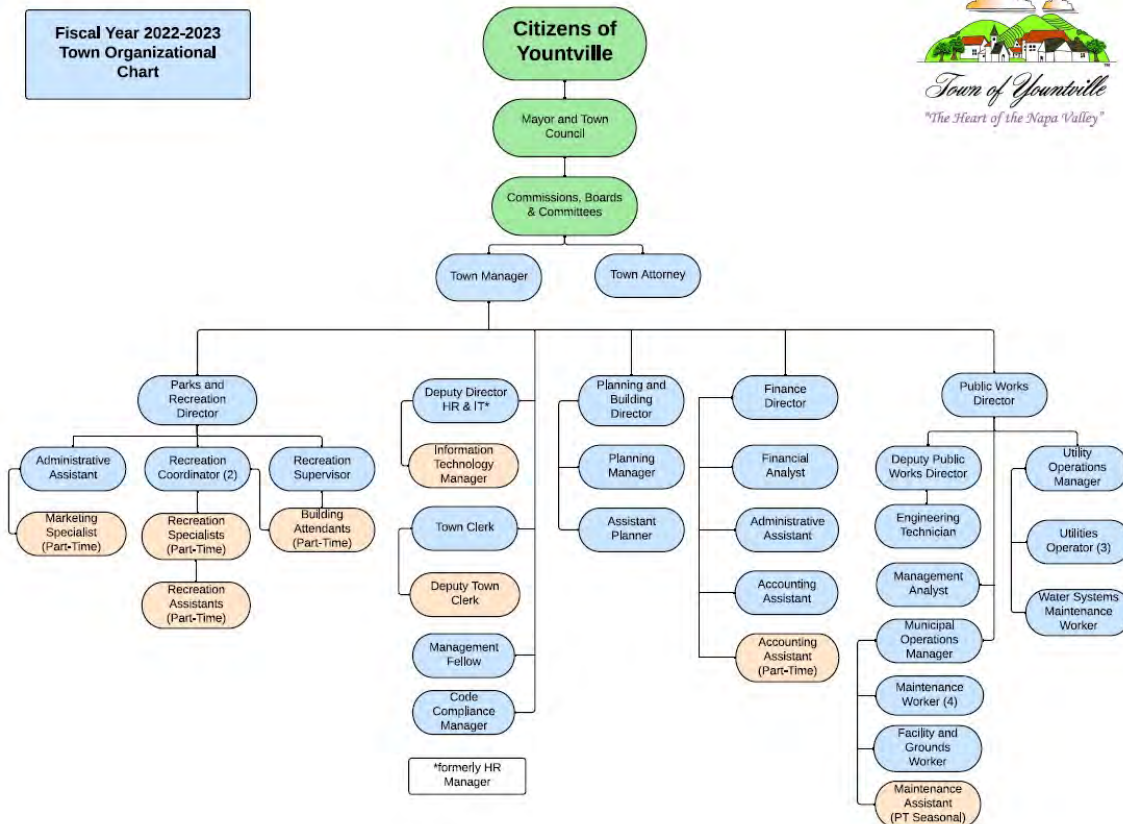
Member	Appointed	Term Expires
Christopher Ray	January 1, 2022	December 31, 2023



Organizational Information

Budget Summaries - Section 3

Fiscal Year 2022/2023 Organizational Chart



Service Delivery Summary

The Town of Yountville is a small but full-service community of 2,829 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.
- Code Compliance Program Assistance contracted with the City of Napa

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.
- Information Technology consultant and system maintenance provided by private contracted 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.
- 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 for Town's online budget book.

Aggregate Department Personnel Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Public Works				
Engineering/Administration	2.72	2.92	2.92	3.23
Park Maintenance	2.58	2.58	2.58	2.63
Government Buildings	1.98	1.98	1.98	2.03
Street Maintenance	1.38	1.38	1.38	1.43
PUBLIC WORKS TOTAL	8.65	8.85	8.85	9.32
Waste Water Utility Enterprise				
Wastewater Treatment O&M	4.29	4.29	4.29	4.47
Wastewater Collection	1.49	1.49	1.49	1.67
WASTE WATER UTILITY ENTERPRISE TOTAL	5.77	5.77	5.77	6.13
Parks & Recreation				
Admin & Services	1.76	1.52	1.47	1.67
Leisure Programs	0.92	0.92	1.17	1.28
Community Center	1.45	0.95	0.95	0.90
Community Events & Programs	0.79	0.73	0.78	0.78
Camp	0.37	0.37	0.47	0.53
After School	0.77	0.52	0.14	0.00
Sports Programs	0.17	0.17	0.20	0.31
Yountville Arts Programs	0.15	0.10	0.10	0.16
PARKS & RECREATION TOTAL	6.38	5.28	5.28	5.61
Planning & Building	3.50	3.50	3.50	3.81
Water Utility Enterprise				
Water Utility O&M	2.24	2.24	2.24	2.54
Water Purchases	0.30	0.30	0.30	0.36
WATER UTILITY ENTERPRISE TOTAL	2.54	2.54	2.54	2.90
Town Manager's Office	2.25	2.25	2.25	2.31
Finance	1.93	1.83	1.83	1.88
Town Clerk	1.00	1.00	2.00	2.06
TOTAL	32.00	31.00	32.00	34.00

Personnel Authorized Full-Time Positions and Allocations

Fiscal Year 2022/2023

	Admin	Finance	Clerk	Planning	PW Eng & Admin	Streets	Parks Maint	Govt Bldg	Pk&Rec Admin & Services	Camp	Community Center	Leisure Programs	Sports Programs	Community Events	Art Program	Water O&M	Water Purchases	WW O&M	WWJTP Trnt	Total
Position	01-1101	01-1102	01-1110	01-2115	01-4301	01-4305	01-4320	01-4325	01-5405	01-5406	01-5408	01-5410	01-5412	01-5413	01-5415	61-4505	61-4507	62-4510	62-4515	
Accounting Assistant		0.1000														0.4000		0.2500	0.2500	1.0000
Administrative Assistant									0.5200	0.0500	0.0500	0.2500	0.0300	0.1500						1.0000
Administrative Assistant	0.1000	0.1000	0.1000	0.3000	0.1000											0.1000		0.1000	0.1000	1.0000
Assistant Planner				1.0000																1.0000
Assistant Planner				1.0000																1.0000
Code Compliance Manager				0.2500	0.2500											0.2500		0.1250	0.1250	1.0000
Deputy Director of HR & IT	0.6000	0.2000		0.0500	0.0700				0.0500							0.0100		0.0100	0.0100	1.0000
Deputy Public Works Director					0.7500											0.0500	0.0500	0.0500	0.1000	1.0000
Deputy Town Clerk / Management Analyst			1.0000																	1.0000
Engineering Technician					0.7500											0.1000		0.0500	0.1000	1.0000
Facility & Grounds Worker						0.0500	0.9500													1.0000
Finance Director		0.5000			0.0500				0.0500							0.2500		0.0750	0.0750	1.0000
Financial Analyst	0.1000	0.6000		0.0500	0.1000											0.0500		0.0500	0.0500	1.0000
Information Technology Manager	0.0556	0.0556	0.0556	0.0556	0.0556	0.0556	0.0556	0.0556	0.0556	0.0555	0.0556	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	1.0000
Maintenance Worker						0.7500	0.2500													1.0000
Maintenance Worker							0.1500	0.8500												1.0000
Maintenance Worker							0.1500	0.8500												1.0000
Maintenance Worker							0.0750	0.9250												1.0000
Management Analyst		0.2500			0.4500											0.1000			0.2000	1.0000
Management Fellow	1.0000																			1.0000
Parks & Rec. Director									0.8400	0.0200	0.0700	0.0200	0.0200	0.0300						1.0000
Planning Director				1.0000																1.0000
Public Works Director					0.4000	0.0500	0.0500									0.1500	0.1000	0.0500	0.2000	1.0000
Public Works Manager					0.1000	0.3000	0.2500	0.2750				0.0750								1.0000
Recreation Coordinator										0.4000		0.1000	0.2000	0.3000						1.0000
Recreation Coordinator									0.1000		0.6000			0.2000	0.1000					1.0000
Recreation Supervisor												0.8500		0.1500						1.0000
Town Clerk	0.1000		0.9000																	1.0000
Town Manager	0.3500	0.0750		0.1000	0.1000				0.0500		0.0500					0.1250		0.0500	0.1000	1.0000
Utilities Manager					0.0500											0.0500		0.1000	0.8000	1.0000
Utility Operator																0.0500		0.2000	0.7500	1.0000
Utility Operator																0.0500		0.1500	0.8000	1.0000
Utility Operator																0.0500		0.2000	0.7500	1.0000
Water Systems Maintenance Worker																0.7000	0.1500	0.1500		1.0000
	2.3056	1.8806	2.0556	3.8056	3.2256	1.4306	2.6306	2.0306	1.6656	0.5255	0.9006	1.2755	0.3055	0.7800	0.1555	2.5405	0.3555	1.6655	4.4655	34.0000

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 provided 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: 11 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 Town's 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

\$6,531,659

Help ▾ Share ▾

Updated On 24 Jun, 2022

← Back ↺ History ▾ ↺ Reset

Broken down by

Departments* ▾ Expenses ▾

Data

Collapse All	2022/2023 Adopted
▶ Town Manager's Office	468,062
▶ Town Clerk	320,423
▶ Finance	447,961
▶ Council & Mayor	86,455
▼ Parks & Recreation	1,172,874
Admin & Services	424,159
Camp	134,681
Community Center	162,152
Community Events & Programs	121,366
Leisure Programs	233,624
Sports Programs	56,145
Yountville Arts Programs	40,748
▶ Planning & Building	727,839
▼ Public Works	1,620,604
Engineering/Administration	660,189
Government Buildings	301,973
Park Maintenance	410,309
Street Maintenance	248,134
▼ Waste Water Utility Enterprise	1,106,413
Wastewater Collection	300,867
Wastewater Treatment O&M	805,545
▼ Water Utility Enterprise	581,029
Water Purchases	77,770
Water Utility O&M	503,258
Total	6,531,659

Salary & Benefit Costs by Department

Fiscal Year 2022/2023

\$6,531,659

Help ▾ Share ▾

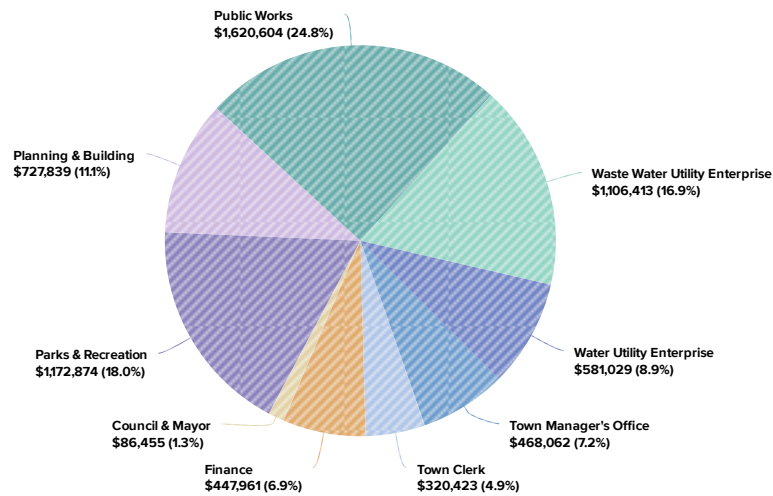
Updated On 24 Jun, 2022

← Back ↺ History ▾ ↺ Reset

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, 2022

Classification	A	B	C	D	E
Accounting Assistant	4,822.02	5,064.27	5,315.65	5,578.47	5,857.27
Administrative Assistant I	4,573.85	4,802.56	5,042.67	5,294.81	5,559.55
Administrative Assistant II	5,294.81	5,559.55	5,837.54	6,129.42	6,435.87
Assistant Planner	6,751.71	7,090.50	7,445.02	7,817.26	8,208.14
Associate Planner	8,561.78	8,989.85	9,439.35	9,911.31	10,406.87
Engineering Technician	5,852.77	6,145.41	6,452.69	6,775.32	7,114.09
Facility & Event Specialist	4,215.23	4,426.00	4,647.29	4,879.66	5,123.64
Facility & Grounds Worker	4,215.23	4,426.00	4,647.29	4,879.66	5,123.64
Financial Analyst/Accountant I	7,320.74	7,686.77	8,071.11	8,474.68	8,898.40
Financial Analyst/Accountant II	8,898.40	9,343.31	9,810.47	10,301.00	10,816.17
Maintenance Worker I	4,683.58	4,917.75	5,163.63	5,421.83	5,692.92
Maintenance Worker II	5,692.92	5,977.57	6,276.45	6,590.27	6,919.78
Management Analyst	7,320.74	7,686.77	8,071.11	8,474.68	8,898.40
Management Analyst II	8,898.40	9,343.31	9,810.47	10,301.00	10,816.17
Management Fellow	64,314.86	Year One	70,746.33	Year Two	
PW Supervisor	7,320.74	7,686.77	8,071.11	8,474.68	8,898.40
PW Manager	8,898.40	9,343.31	9,810.47	10,301.00	10,816.17
Recreation Coordinator	4,904.69	5,149.91	5,407.39	5,677.77	5,961.64
Recreation Supervisor	6,339.30	6,656.26	6,989.08	7,338.53	7,705.46
Recreation Manager	7,885.04	8,279.29	8,693.25	9,127.91	9,584.31
Town Clerk	8,898.40	9,343.31	9,810.47	10,301.00	10,816.17
Utilities Operator in Training	4,303.84	4,519.03	4,744.99	4,982.23	5,231.33
Utilities Operator I	5,560.31	5,838.32	6,130.24	6,436.75	6,758.59
Utilities Operator II	6,921.74	7,267.82	7,631.21	8,012.78	8,413.41
Utilities Operations Supervisor	7,614.12	7,994.82	8,394.56	8,814.29	9,255.01
Utilities Operations Manager	9,255.01	9,717.76	10,203.64	10,713.83	11,249.52
Water System Maint. Worker I	5,457.96	5,730.86	6,017.40	6,318.27	6,634.18
Water System Maint. Worker II	6,401.93	6,722.02	7,058.12	7,411.03	7,781.58
Executive Management	Entry		Control Point		Top
Town Manager			20,675.17		
Finance Director	11,878.07		13,197.68		16,694.81
Parks & Recreation Director	11,878.07		13,197.68		16,694.81
Planning and Building Director	11,878.07		13,197.68		16,694.81
Public Works Director	12,910.39		14,344.77		18,146.37
Deputy Public Works Director	11,160.19	11,718.19	12,304.11	12,919.27	13,565.28
Deputy Director HR & IT	11,160.19	11,718.19	12,304.11	12,919.27	13,565.28

Part Time Classifications, Hourly Wage Rates

Effective January 1, 2022

Part Time Classifications, Hourly Wage Rates Effective 1.1.22

Position	A	B	C	D	E
Recreation Specialist	19.50	20.45	21.45	22.49	23.59
Recreation Assistant I	15.00	15.73	16.49	17.29	18.12
Recreation Assistant II	18.62	19.53	20.48	21.48	22.52
Records Coordinator	25.33	26.67	27.98	29.36	30.80
Marketing Specialist	25.01	26.24	27.52	28.87	30.29
Building Attendant	17.50	18.35	19.24	20.18	21.16
PW Maintenance Assistant	16.25	17.04	17.86	18.73	19.64
Intern I	15.50	16.25	17.04	17.86	18.73
Intern II	19.50	20.98	21.45	22.49	23.59

Town of Yountville Part Time Salaries by Department * Fiscal Year 2022/2023				
	2019/2020	2020/2021	2021/2022	2022/2023
	ACTUAL	ACTUAL	ESTIMATED	BUDGET
Town Manager's Office	-	-	-	-
Finance	2,357	12,409	5,152	15,159
Town Clerk	21,897	6,265	-	-
Planning & Building	8,533	-	7,900	9,095
Public Works Admin. & Engineering	-	-	-	-
Public Works Streets Maintenance	-	-	-	-
Public Works Parks Maintenance	28,909	14,565	18,374	37,709
Public Works Government Buildings	-	-	-	-
Parks & Recreation - Admin. & Services	28,104	3,475	12,000	12,000
Parks & Rec - Day Camp Programs	52,607	54,349	58,000	62,000
Parks & Rec - Community Center	7,952	3,585	8,000	10,000
Parks & Rec - After School Programs	32,022	5,915	4,000	-
Parks & Rec - Leisure Programs	24,645	5,808	22,000	22,000
Parks & Rec - Sports Programs	14,794	436	12,000	12,000
Parks & Rec - Community Events	6,529	2,567	8,250	12,000
Parks & Rec - Yountville Arts Program	1,383	1,595	2,500	18,000
Water Utility Operations & Distribution	9,426	10,633	11,006	3,032
Wastewater Utility Collections System	5,891	6,646	6,879	1,516
Wastewater Treatment Operations	5,892	6,646	6,879	1,516
Total Part Time Salaries	250,941	134,894	182,940	216,027
*Includes seasonal and regular part time salaries				



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Budget Adoption Resolution

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Town of Yountville Resolution Number 22-4132

ADOPTING AND APPROVING THE 2022/2023 OPERATING BUDGET, APPROPRIATIONS (GANN) LIMIT FOR FISCAL YEAR 2022/2023, 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)

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 1, 2022, received a comprehensive General Fund budget overview and reviewed in detail, by fund and department, the proposed budget submitted by the Town Manager at two publicly noticed Budget Workshops held May 5 and May 19, 2022.
- 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 2022/2023 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 2022/2023 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 2022/2023 Appropriations Limit as follows:
 - (a) The annual adjustment factors used to calculate the Fiscal Year 2022/2023 Appropriations Limit shall be the change by the Statewide per capita personal income percentage of 7.23% and January 2022 estimated change in Town of Yountville population of -1.68%.
 - (b) The Fiscal Year 2022/2023 Appropriations Limit shall be \$27,864,425 including the voter approved override and allowed annual increase of \$4,815,000.
 - (c) The Fiscal Year 2022/2023 appropriations subject to the Appropriations Limit is \$10,143,659.
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 21st day of June 2022 by the following vote:

AYES: Tagliaboschi, Mohler, Knight, Dorenbecher, Dunbar
NOES: None.
ABSENT: None.
ABSTAIN: None.

DocuSigned by

John F. Dunbar, 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%

Legal Debt Limit Margin Calculation for 2020-21:

Assessed value	\$ 1,084,341,227
Debt limit is 3.75% of assessed value	\$ 40,662,796
Less: Debt applicable to limitation	\$ 9,125,181
Legal debt margin	\$ 31,537,615

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 Depository 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 PARSAC (Public Agency Risk Sharing Association of California) 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). As of July 1, 2020, this amount has been established at \$200,000.

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.

Revenue Stabilization Reserve Fund

Funds set aside to ensure the Town could respond to an unexpected drop in tourism based revenue, especially Transient Occupancy Tax (TOT). Revenue Stabilization 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)

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:

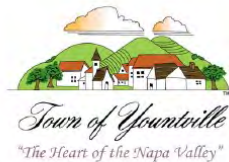
- The Town may use its Drought Water Reserve Bank for the purchase of additional water supply under the following circumstances:
 - The Town Council has declared a local Water Emergency after evaluating local water supply with needs in accordance with the Town Code, Chapter 13.24, Water Shortage Emergencies, 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 Appropriations (GANN) Limit Calculation



Appropriations Limit Calculation Summary Fiscal Year 2022-2023 Adopted Budget

Prior Year Revised Appropriation Limit [4]	\$ 21,694,886
Allowed Compounded Percentage Increase from Prior Year [1]	
Statewide Per Capita Personal Income	7.230%
County Population Growth From State Dept of Finance	-1.680%
Compounded Percentage as an Adjustment Factor	6.243%
Growth Factor Adjustment Amount to Appropriation Limit	1,354,539
Current Year Appropriation Limit From Growth Factors	23,049,425
Annual Other Adjustments to Limit [1]	4,815,000
Current Year Appropriations Limit	27,864,425
Current Year Adopted Budget Appropriations From Proceeds of Taxes [2]	
Proceeds of Taxes From Adopted Budget [3]	11,306,000
Less Allowable Exclusion of Certain Appropriations [3]	(1,162,341)
Current Year Appropriations Subject to Appropriation Limit	10,143,659
Current Year Appropriations Under the Appropriation Limit	\$ (17,720,766)
Percentage Under the Limit	-63.60%

(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors			
Other Adjustments to Limit			
Voter Approved override	4,815,000		
Total Additional Adjustments to Limit	4,815,000		
(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	1,342,350	11,306,000	12,648,350
Special Revenue Funds	12,372,209	-	12,372,209
Total Proceeds and Non Proceeds of Taxes	13,714,559	11,306,000	25,020,559
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	265,417		
Qualified Capital Outlay Over \$100,000 and 10+ year life	896,924		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	1,162,341		
[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.

To view the details of the Town's Gann Limit calculation, please visit the Appropriation Limit page on the Town website at <https://www.townofyountville.com/departments-services/finance/financial-reports/appropriation-limit>.



General Fund Overview

Revenues, Expenditures, Transfers and Fund Balance Allocations

General Fund Summary Fiscal Year 2022/2023

■ BEGINNING FUND BALANCE	\$ 4,255,164	\$ 4,829,281	\$ 4,026,816	\$ 5,827,063	\$ 6,564,159
REVENUE					
Property Tax	1,979,793	2,065,037	2,100,000	2,100,000	2,142,000
Sales Tax	1,448,291	1,141,775	1,270,000	1,271,253	1,640,000
Other Taxes	200,701	153,222	181,000	321,701	158,000
Transient Occupancy Tax	5,668,869	4,821,407	5,250,000	7,000,000	7,500,000
Licenses & Permits	144,869	133,505	144,400	162,164	190,750
Fines & Forfeitures	46,288	63,856	3,500	68,884	8,000
Investment Earnings	104,782	(35,586)	25,000	20,000	20,000
Rents & Concessions	198,787	274,679	261,825	319,225	337,000
Intergovernmental	162,173	567,438	469,642	562,210	150,000
Parks & Recreation Fees	276,188	128,704	166,200	220,660	202,500
Charges for Services	194,653	174,012	164,500	162,500	195,500
Miscellaneous Revenue	83,633	241,223	134,500	147,444	92,100
Total Revenue	\$ 10,509,027	\$ 9,729,271	\$ 10,170,567	\$ 12,356,041	\$ 12,635,850
EXPENDITURES					
General Government	2,158,592	2,005,672	2,407,638	2,453,052	2,995,623
Planning & Building	1,101,106	861,890	1,018,867	1,027,744	1,174,352
Public Safety	1,573,071	1,592,968	1,800,349	1,800,349	1,991,895
Public Works	1,980,148	2,014,355	2,146,780	2,116,098	2,515,929
Parks & Recreation	1,734,611	1,287,664	1,394,079	1,408,508	1,744,600
Total Expenditures	\$ 8,547,528	\$ 7,762,549	\$ 8,767,713	\$ 8,805,751	\$ 10,422,407
Revenue Less Expenditures before Transfers	\$ 1,961,499	\$ 1,966,723	\$ 1,402,854	\$ 3,550,290	\$ 2,213,443
INTERFUND TRANSFERS - IN/(OUT)					
Retiree Health Insurance (OPEB) (02)*	(126,651)	-	-	(225,000)	-
Pers UAAL Reserve (03)	(334,160)	-	-	(325,000)	-
Emergency Reserve Fund (04)	-	-	-	(350,000)	-
Revenue Stabilization Fund (05)	-	-	-	(250,000)	-
Facilities Repair and Replacement Fund (81)	-	-	-	(200,000)	(350,000)
Fleet Tools and Equipment Fund (82)	-	-	-	-	(200,000)
Tourist Business Improvement District (22)	9,445	8,036	8,750	11,667	12,500
Housing Opportunity Fund (70)	-	(15,000)	(70,400)	(70,400)	(71,600)
Town of Yountville Community Foundation	(5,586)	(30,511)	-	-	-
Capital Projects (50)	(100,000)	(100,000)	(100,000)	(500,000)	(750,000)
Debt Service - 2013 Lease Revenue Bonds (53)	(281,085)	(289,397)	-	-	-
Debt Service - 2017 Lease Revenue Bonds (54)	(546,769)	(539,369)	(540,000)	(540,000)	(550,000)
Debt Service - 2020 Lease Revenue Bonds (55)	-	-	(357,335)	(357,335)	(273,000)
Water Fund - Low Income Utility Subsidy (61)	(1,288)	(1,350)	(1,500)	(5,625)	(1,500)
Wastewater Fund - Low Income Utility Subsidy (62)	(1,288)	(1,350)	(1,500)	(1,500)	(1,500)
Total Transfers	\$ (1,387,382)	\$ (968,941)	\$ (1,061,985)	\$ (2,813,193)	\$ (2,185,100)
Excess (Deficiency) After Transfers	\$ 574,117	\$ 997,782	\$ 340,869	\$ 737,097	\$ 28,343
■ ENDING FUND BALANCE	\$ 4,829,281	\$ 5,827,063	\$ 4,367,685	\$ 6,564,159	\$ 6,592,502
FUND BALANCE ALLOCATIONS					
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	-	415,345	438,386	244,702	521,120
Assigned for Legal Contingencies	250,000	200,000	200,000	200,000	200,000
Assigned for Leave Buy Out	196,464	163,567	250,000	250,000	250,000
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	275,324	250,000	200,000	200,000	200,000
Assigned for Purchase of Y.E.S. Property	2,866,075	2,866,075	2,866,075	2,866,075	2,866,075
Unassigned Fund Balance	1,171,419	1,862,076	343,224	2,733,383	2,485,306
■ Total Fund Balance	\$ 4,829,281	\$ 5,827,063	\$ 4,367,685	\$ 6,564,159	\$ 6,592,502
COMBINED FUND BALANCES					
01 - General Fund Balance	4,829,281	5,827,063	4,367,685	6,564,159	6,592,502
02 - OPEB - Other Post Employment Benefits Fund	26,419	146,800	1,669	(10,275)	2,825
03 - PERS Unfunded Accrued Liability Reserve Fund	74,847	75,220	1,571	944	1,044
04 - Emergency Reserve Fund	2,035,616	2,045,749	2,013,616	2,399,749	2,404,749
05 - Revenue Stabilization Fund	2,035,616	2,045,749	2,013,616	2,299,749	2,304,749
Fund Balance Per Financial Statements (Combined)	\$ 9,001,779	\$ 10,140,580	\$ 8,398,157	\$ 11,254,325	\$ 11,305,869

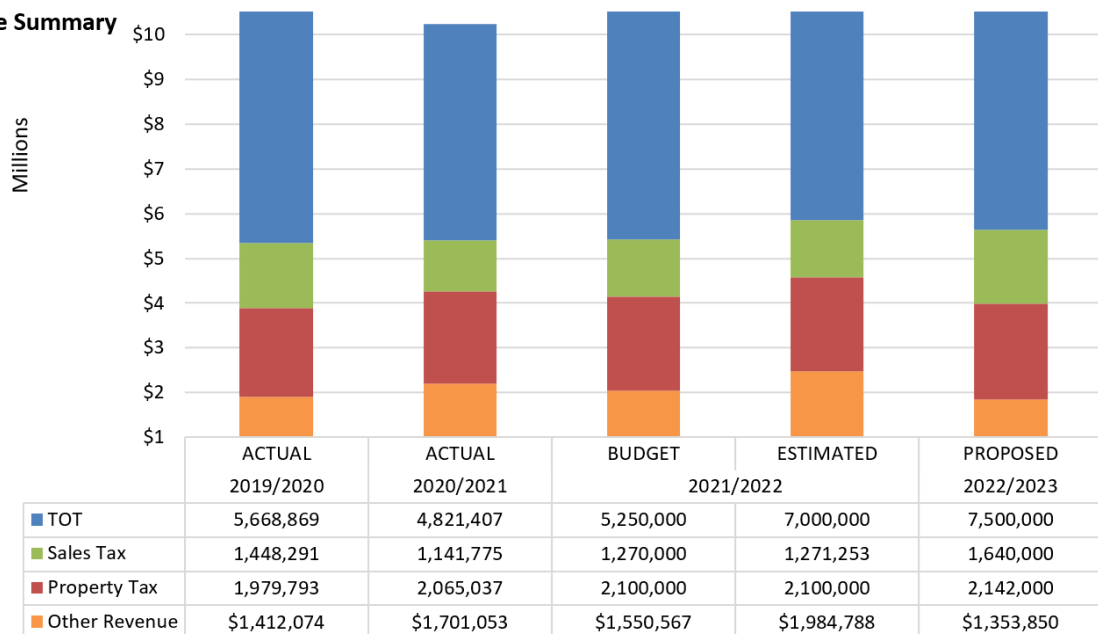
* Transfer from General Fund to OPEB Trust Fund in 2019/2020 was for existing retiree health benefits. Transfer in 2021/2022 was contribution to the Trust.

General Fund Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Transient Occupancy Tax					
Transient Occupancy Tax	\$5,668,869	\$4,821,407	\$5,250,000	\$7,000,000	\$7,500,000
TRANSIENT OCCUPANCY TAX TOTAL	\$5,668,869	\$4,821,407	\$5,250,000	\$7,000,000	\$7,500,000
Property Taxes					
Property Tax Secured	\$1,215,339	\$1,277,347	\$1,288,900	\$1,288,900	\$1,328,500
Property Tax In Lieu(VLF Swap)	\$737,114	\$760,948	\$781,710	\$781,710	\$785,000
Property Tax Unsecured	\$37,600	\$37,052	\$39,890	\$39,890	\$39,000
Property Tax Collection Fee	-\$10,260	-\$10,310	-\$10,500	-\$10,500	-\$10,500
PROPERTY TAXES TOTAL	\$1,979,793	\$2,065,037	\$2,100,000	\$2,100,000	\$2,142,000
Sales Taxes					
Sales Tax	\$1,425,919	\$1,115,984	\$1,250,000	\$1,250,000	\$1,620,000
Sales Tax Public Safety	\$22,372	\$25,791	\$20,000	\$21,253	\$20,000
SALES TAXES TOTAL	\$1,448,291	\$1,141,775	\$1,270,000	\$1,271,253	\$1,640,000
Intergovernmental Revenue					
Other Federal Revenue	\$0	\$354,765	\$279,142	\$354,765	\$0
State Cops Program	\$155,948	\$156,727	\$135,000	\$150,545	\$144,000
Other State Revenues	\$0	\$0	\$50,000	\$50,000	\$0
State CARES CV-19 Relief	\$0	\$50,000	\$0	\$0	\$0
State Hoptr	\$3,904	\$3,795	\$3,500	\$3,500	\$3,500
St Motor Vehicle In Lieu	\$2,321	\$2,151	\$2,000	\$3,400	\$2,500
INTERGOVERNMENTAL REVENUE TOTAL	\$162,173	\$567,438	\$469,642	\$562,210	\$150,000
Rents & Concessions					
Rental Government Buildings	\$146,500	\$246,979	\$214,725	\$214,725	\$251,000
Community Hall Rental	\$23,356	\$7,233	\$24,000	\$42,000	\$35,000
Other Facility Rental Charges	\$15,564	\$4,923	\$12,000	\$34,000	\$24,000
Park Rentals	\$6,615	\$6,426	\$4,000	\$14,500	\$14,000
Community Center Rental	\$6,060	\$8,256	\$6,500	\$12,500	\$12,000
Elec. Veh. Charging Station	\$692	\$862	\$600	\$1,500	\$1,000
RENTS & CONCESSIONS TOTAL	\$198,787	\$274,679	\$261,825	\$319,225	\$337,000
Other Taxes					
Franchise Tax	\$132,955	\$115,593	\$145,000	\$145,000	\$133,000
Real Property Transfer Tax	\$67,746	\$37,629	\$36,000	\$176,701	\$25,000
OTHER TAXES TOTAL	\$200,701	\$153,222	\$181,000	\$321,701	\$158,000
Parks & Recreation Fees					
Camp Program Fees	\$97,227	\$83,083	\$105,000	\$150,000	\$125,000
Class Fees	\$53,929	\$20,678	\$40,000	\$55,000	\$53,000
Afterschool Program	\$93,145	\$17,407	\$6,500	\$160	\$0
Excursion Fees	\$11,407	\$10	\$12,000	\$3,500	\$15,000
Events Fees	\$16,276	\$7,511	\$2,000	\$5,000	\$2,000
Sports Program Fees	\$4,204	\$15	\$700	\$7,000	\$7,500
PARKS & RECREATION FEES TOTAL	\$276,188	\$128,704	\$166,200	\$220,660	\$202,500
Charges for Service					
Planning Service Charge	\$61,010	\$78,380	\$45,000	\$45,000	\$75,000
Parking Mgmt- Vehicle Reg. Fee	\$61,936	\$5,836	\$50,000	\$50,000	\$50,000
Conditional Use Permit Fee	\$25,268	\$52,559	\$27,000	\$27,000	\$27,000
Rental Program Registration	\$19,568	\$18,519	\$20,000	\$20,000	\$20,000
Way Finding Signage Fees	\$10,791	\$12,136	\$10,000	\$10,000	\$12,500
Parking Mgmt- Off Site Parking	\$8,400	\$3,458	\$10,000	\$10,000	\$10,000
Engineering Service Charges	\$7,176	\$1,741	\$2,500	\$500	\$1,000
Storefront Display Monitoring	\$504	\$1,383	\$0	\$0	\$0
CHARGES FOR SERVICE TOTAL	\$194,653	\$174,012	\$164,500	\$162,500	\$195,500
Licenses & Permits					
Building Permits	\$81,538	\$55,618	\$80,000	\$80,000	\$95,000
Plan Checks	\$37,835	\$23,754	\$25,000	\$37,594	\$55,000
Business License	\$19,475	\$23,429	\$18,000	\$18,000	\$19,000
Encroachment Permit	\$9,557	\$17,010	\$10,000	\$13,165	\$10,000
Tech Upgrade Fee	\$0	\$5,561	\$5,000	\$5,000	\$5,000
Special Event Permit	\$4,152	\$640	\$2,500	\$2,500	\$2,500
Tree Removal In Lieu Fee	-\$8,724	\$6,253	\$2,000	\$4,005	\$2,000

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Tree Removal Permit	\$819	\$774	\$1,000	\$1,000	\$1,500
Digitization Fee	\$0	\$56	\$500	\$500	\$500
Cannabis Delivery Permit	\$0	\$250	\$250	\$250	\$100
Minor Home Occ Permit	\$217	\$160	\$150	\$150	\$150
LICENSES & PERMITS TOTAL	\$144,869	\$133,505	\$144,400	\$162,164	\$190,750
Miscellaneous					
Refunds & Reimbursements	\$52,871	\$69,432	\$22,000	\$34,672	\$24,000
Art Donations/Comm	\$16,748	\$33,913	\$40,500	\$40,500	\$58,500
Art Sales	\$0	\$111,961	\$0	\$44,000	\$0
Miscellaneous Revenue	\$12,394	\$22,431	\$62,500	\$22,732	\$1,000
Donations & Contributions	\$0	\$430	\$9,500	\$4,000	\$8,500
Sales Of Property & Equipment	\$0	\$2,949	\$0	\$1,290	\$0
Unclaimed Funds Revenue	\$1,620	\$108	\$0	\$250	\$100
MISCELLANEOUS TOTAL	\$83,634	\$241,223	\$134,500	\$147,444	\$92,100
Fines & Forfeitures					
Administrative Fines - Penalties	\$45,341	\$63,432	\$2,500	\$68,384	\$7,500
Vehicle Code Fines	\$948	\$423	\$1,000	\$500	\$500
FINES & FORFEITURES TOTAL	\$46,288	\$63,856	\$3,500	\$68,884	\$8,000
Investment Earnings					
Interest Income	\$66,512	\$21,488	\$25,000	\$20,000	\$20,000
Investment Market Adjustment	\$38,270	-\$57,074	\$0	\$0	\$0
INVESTMENT EARNINGS TOTAL	\$104,782	-\$35,586	\$25,000	\$20,000	\$20,000
TOTAL	\$10,509,028	\$9,729,271	\$10,170,567	\$12,356,041	\$12,635,850

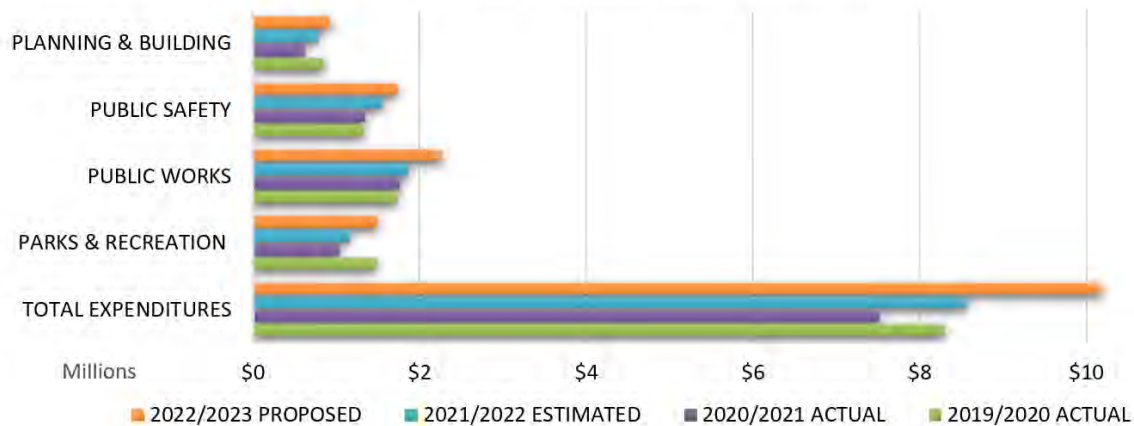
Revenue Summary



General Fund Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Community Promotion	\$370,646	\$345,519	\$411,758	\$407,633	\$411,143
Town Manager's Office	\$510,770	\$449,852	\$433,040	\$432,831	\$580,534
Town Clerk	\$347,807	\$345,017	\$409,770	\$437,302	\$597,746
Town Attorney	\$160,036	\$126,314	\$196,500	\$196,500	\$196,000
Risk Management	\$40,374	\$53,456	\$78,350	\$62,050	\$78,350
Non-Departmental	\$66,307	\$81,411	\$175,100	\$226,866	\$232,200
Finance	\$565,483	\$512,451	\$557,308	\$565,360	\$753,598
Council & Mayor	\$97,171	\$91,654	\$145,812	\$124,511	\$146,055
Parks & Recreation					
Admin & Services	\$542,246	\$403,836	\$442,759	\$442,370	\$529,031
After School	\$139,201	\$70,660	\$26,042	\$25,422	\$0
Camp	\$126,201	\$111,892	\$134,451	\$134,197	\$177,052
Community Center	\$420,215	\$251,018	\$277,580	\$277,481	\$328,900
Community Events & Programs	\$170,079	\$104,419	\$147,238	\$146,518	\$199,231
Leisure Programs	\$255,778	\$182,297	\$261,236	\$260,930	\$337,636
Sports Programs	\$53,092	\$29,400	\$43,628	\$44,125	\$68,871
Yountville Arts Programs	\$27,799	\$134,142	\$61,145	\$77,466	\$103,882
PARKS & RECREATION TOTAL	\$1,734,612	\$1,287,664	\$1,394,078	\$1,408,508	\$1,744,603
Planning & Building	\$1,101,106	\$861,890	\$1,018,867	\$1,027,744	\$1,174,352
Public Safety					
Fire & Emergency Services	\$544,146	\$425,605	\$605,050	\$605,050	\$759,022
Law Enforcement	\$1,028,925	\$1,167,363	\$1,195,299	\$1,195,299	\$1,232,873
PUBLIC SAFETY TOTAL	\$1,573,071	\$1,592,968	\$1,800,349	\$1,800,349	\$1,991,895
Public Works					
Engineering/Administration	\$633,282	\$680,195	\$702,380	\$684,899	\$845,614
Government Buildings	\$417,724	\$472,907	\$501,898	\$494,596	\$559,251
Park Maintenance	\$574,389	\$536,436	\$559,279	\$554,666	\$678,472
Street Maintenance	\$354,754	\$324,817	\$383,225	\$381,938	\$432,595
PUBLIC WORKS TOTAL	\$1,980,149	\$2,014,355	\$2,146,782	\$2,116,099	\$2,515,931
TOTAL	\$8,547,531	\$7,762,549	\$8,767,715	\$8,805,754	\$10,422,407

4 Year Expenditure Trend



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.

The Town Council is responsible for establishing legislative policy and approving the yearly Town budget, which serves as the fiscal year's work plan. The Town Manager and his staff are in charge of enforcing the laws and putting the Town Council's programs and policies into action. 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. He also issues proclamations and certificates of recognition, represents the Town in certain intergovernmental activities, and represents the Town in certain intergovernmental affairs.

While the Mayor provides political leadership on local issues, the Mayor has no greater authority on the Council than any other Council Member. The Mayor and Council as a collective body is the legislative body. The Mayor and Council Members have no authority as individuals, and they must act by a majority to achieve their objectives.

Fiscal Year 2021/2022 Accomplishments

- Successfully continue supporting the Economic Recovery Program which helped local businesses with recovery from closures during the early stages of the pandemic.
- Appointed a qualified member of the community as Council Member to fill a vacancy due to the resignation of the former Vice Mayor.
- Continued providing leadership via teleconference meetings in response to the State of California State of Emergency due to the pandemic.
- Enacted six new ordinances.

Due to COVID-19 restrictions and commitment to public safety, the Town was unable to hold the following:

- Annual Council Planning Retreat.
- Board and Commission and Volunteer Annual Recognition Dinner.
- Employee Appreciation Event.

Fiscal Year 2022/2023 Goals and Objectives

- Continue supporting Town Council-led efforts.
- Successfully transition to in-person meetings.
- Utilize PrimeGov's Meeting Viewer for electronic Town Council voting during live meetings.
- Continue oversight of a fiscally responsible budget for Fiscal Year 2022/2023.
- Renew the Town Council Annual Retreat which was suspended due to the pandemic.
- Continue participation on various local and regional committees and boards representing Town interests.
- Continue to work with Town Staff on improving Town services, facilities and infrastructure, energy conservation upgrades for Wastewater Treatment Plant (WWTP), maintenance levels and replacement schedules for water and wastewater lines, identification of core service levels, review of utility enterprise operations and rates necessary to support them.
- Reinstate the following Council-led events that were suspended due to the pandemic:
 - Board and Commission and Volunteer Annual Recognition Dinner
 - Annual Resident Bash
 - Employee Appreciation Event

Budget Highlights

- \$22,500 has been budgeted for the return to in-person meetings, the Town Council Planning retreat, community workshops, and an employee appreciation event.

Did You Know?

As of April 2022:

- The Town Council returned to in-person meetings while maintaining electronic public comment options publiccomment@yville.com and the Speech Bubble option with the electronic agenda.
- The Council participates in ten (10) county boards, six (6) regional boards, four (4) ad-hoc committees and two (2) standing committees.

Town Council/Mayor Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Part Time	\$43,904	\$49,914	\$49,851	\$46,261	\$46,621
Medicare & Fica	\$3,310	\$2,939	\$3,566	\$3,566	\$3,566
Health Insurance	\$22,703	\$20,581	\$29,500	\$23,400	\$25,000
Dental Insurance	\$2,561	\$2,403	\$2,900	\$2,900	\$3,000
Vision Insurance	\$826	\$1,250	\$2,500	\$2,500	\$2,500
Life/Disability Insurance	\$224	\$197	\$350	\$350	\$288
Technology Stipend	\$466	\$0	\$0	\$0	\$3,600
Allocated Liability Insurance	\$2,130	\$2,573	\$2,750	\$3,110	\$4,000
Allocated Wrks Comp Insurance	\$1,780	\$1,672	\$1,445	\$1,424	\$1,480
TOTAL	\$77,903	\$81,528	\$92,862	\$83,511	\$90,055

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$77	\$485	\$1,500	\$1,500	\$1,500
Conference & Travel	\$6,253	\$2,817	\$20,000	\$15,000	\$22,000
Meetings & Training	\$4,891	\$6,141	\$21,950	\$15,000	\$22,500
Other Community Support	\$8,046	\$683	\$9,500	\$9,500	\$10,000
TOTAL	\$19,268	\$10,126	\$52,950	\$41,000	\$56,000

TOTAL DEPARTMENT BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Council & Mayor	\$97,171	\$91,654	\$145,812	\$124,511	\$146,055
TOTAL	\$97,171	\$91,654	\$145,812	\$124,511	\$146,055



Non-Departmental Expenditures

General Fund Department 01-1010



Department Overview

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

2021/2022 Accomplishments

- Town Council remained heavily involved in all local government agencies with meetings being held virtually during the pandemic. Held thirteen Town Council meetings via Zoom.
- Mayor John Dunbar successfully continued serving as the North Bay Division Representative to the Executive Committee.
- Council Member Margie Mohler continues 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.
- Vice Mayor Marita Dorenbecher continued participation in the League of California Cities North Bay Division and serves on the Revenue and Taxation Policy Committee.
- Eric Knight continues participation in Cal Cities North Bay Division Environmental Quality Policy Committee as an alternative.
- Utilized a part of the Town Manager Designated Contingency to update town hall office spaces in response to COVID protocols.
- Worked with Yountville Cemetery Association to build new cemetery fence.
- Worked with California Consulting Inc. to streamline Town processes for obtaining grants.
- In person Town Council meetings resumed in April 2022.

- Continued integration of adopted Town Council Strategic Plan in our budgeting.
- Plan for Fall 2022 Council Candidate Orientation.
- Plan for and hold Town Council Annual Planning Retreat.
- Continue support for County operated animal control shelter services and the County recycling program.

Budget Highlights

- The Animal Shelter cost-share will continue at \$32,000 for Fiscal Year 2022/2023.
- \$50,000 budgeted in Contract Services for contract with California Consulting Inc.
- Continue to maintain a \$45,000 Town Manager Designated Contingency for non-recurring, unanticipated expenditures which may occur during the year.
- Budget includes \$20,000 in funding for the anticipated costs of the Town's share of participation in the Napa Countywide Climate Action Committee JPA.

Did You Know?

- Participating in the Animal Shelter cost share-allocation helps keep the Town free of wildlife and support pets without homes.

Non-Departmental Department Expenditures

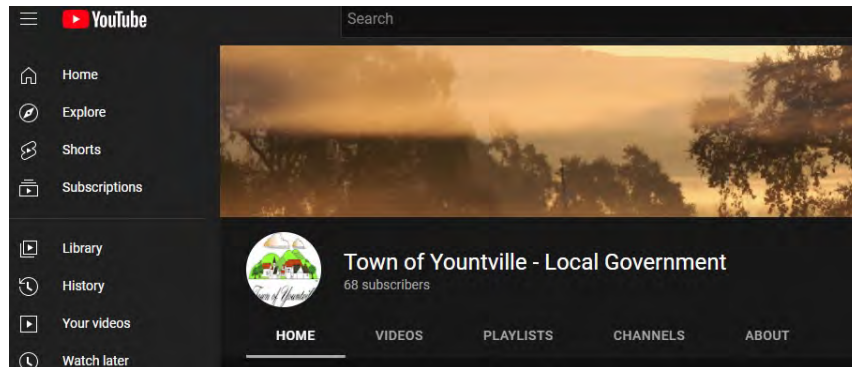
Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$10,485	\$9,567	\$11,500	\$11,500	\$12,000
Other Supplies & Materials	\$4,284	\$3,174	\$10,000	\$22,725	\$20,000
Postage & Printing	\$4,213	\$2,800	\$5,000	\$5,000	\$5,000
Dues & Subscriptions	\$15,933	\$12,809	\$32,100	\$35,666	\$48,200
Designated Contingency	\$0	\$0	\$45,000	\$32,275	\$45,000
Contract Services	\$31,393	\$53,060	\$71,500	\$119,700	\$102,000
TOTAL	\$66,307	\$81,411	\$175,100	\$226,866	\$232,200



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
- 6 Servers
- Primary System Software
- Intermedia - Microsoft Exchange Service and Microsoft Office Applications
- 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

- 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
- Off-site Storage System
- ASAP
- ROK Technology SCADA System

Fiscal Year 2021/2022 Accomplishments

- Maintained network/server environment for data storage, growth, and system redundancy.
- Updated 10 employee workstations (annually per our replacement schedule). Some of those have been converted to laptop workstations for the ease of portability if needed to transition to remote work.
- Maintained, enhanced, and evaluated new vendor for Town website.

Fiscal Year 2022/2023 Goals and Objectives

- Maintain network/server environment for data storage, growth, and system redundancy.
- Update employee workstations (annually per our replacement schedule).
- Launch updated Town website.

Budget Highlights

- This department is used for centralized accounting for the Town's IT costs, the majority of which are charged back to departments based on number of devices supported. This budget increase is due to the IT department absorbing maintenance costs after the project launch. An example of this is the completion of Laserfiche/ECS, ESRI, iWorq, PrimeGov, OpenGov and Springbrook.
- Contract services provided by Lescure Technology have increased slightly due to the increase of System support, GIS project support, and implementation of the Records Management Project.
- \$20,000 in Telecommunications budget to upgrade existing 20+ year phone system architecture.
- \$35,000 in Contract Services for new website and \$10,000 for maintaining current website through transition.

Did You Know?

- The Town provides employees, elected officials and board and commission members with official town email addresses and has issued 96 distinct email addresses.
- The Town provides FREE Public WiFi at Town Hall, Community Center, Community Hall and Plaza.

Information Technology & Telecommunications Department Expenditures

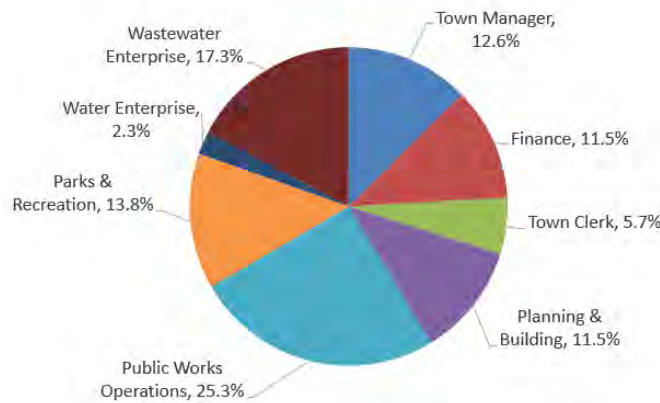
All expenditures are allocated to departments (see Allocated IT Costs line item below), so total budget in this department shows zero.

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$2,264	\$1,182	\$2,000	\$2,000	\$2,000
Other Supplies & Materials	\$4,656	\$2,175	\$4,500	\$4,500	\$2,000
Equipment Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,000
Equipment Rental	\$24,940	\$21,692	\$35,000	\$35,000	\$35,000
Telecommunications	\$31,863	\$28,601	\$29,500	\$29,500	\$52,000
Internet & Network	\$21,777	\$333	\$5,400	\$5,400	\$26,900
Software And Licenses	\$134,926	\$113,665	\$222,325	\$222,325	\$236,335
Allocated IT Costs	-\$368,607	-\$276,995	-\$446,725	-\$482,845	-\$477,735
Contract Services	\$88,542	\$87,327	\$112,000	\$148,120	\$92,500
Machinery & Equipment < \$10k	\$59,641	\$22,020	\$31,000	\$31,000	\$26,000
TOTAL	\$0	\$0	\$0	\$0	\$0

FY 2022/2023 I.T. ALLOCATION & TELECOMMUNICATIONS COSTS

\$477,735
87 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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Continue to maintain network/server environment for data storage, growth and system redundancy.	Number of Desktops and Laptops serviced	45	55	55	64	64
		Network Servers maintained	5	6	5	5	5
		Email Addresses monitored/maintained	50	96	96	96	96
		Fraudulent emails detected/blocked	*	*	3	5	5

* data not readily available

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 at a 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 NVTA, the Town has purchased a new electric bus to replace the old Yountville Trolley which is expected to be up and running later this year. Rides will continue to be FREE of charge to passengers paid for by a Town subsidy.

Fiscal Year 2021/2022 Accomplishments

- Successfully implemented the third year of the updated three-year Chamber of Commerce contract related to marketing and promotion of the Town.
- Continued membership with the Napa County Hispanic Chamber of Commerce.
- Provided funding to keep the Yountville Trolley free to the public.
- Published twelve issues of the Yountville Connection Newsletter distributed with utility bills, through local distribution outlets, and displayed on the Town's website.
- The concluded Electric/Battery leaf-blower incentive program has distributed \$5,113 to date for this fiscal year.

Fiscal Year 2022/2023 Goals and Objectives

- Increase funding for the Town of Yountville Community Foundation administrative expenses from \$1,500 to \$1,750.
- Provide marketing and promotional support for the new Electric Yountville Bus which is free to ride.
- Maintain expenses at current level.
- Increase community outreach to support local programs.
- Negotiate new Chamber of Commerce contract for destination marketing.

Budget Highlights

- The Chamber of Commerce three-year contract effective has a 3% increase for Fiscal Year 2022/2023 as per the agreement.
- Maintain \$6,000 in funding for Emergency Preparedness programming events.
- The Community Clean Up Day expense moved from this department to the Town's new Upper Valley Disposal Service Franchise Fees Fund 29.

Did You Know?

- Residents and visitors can register online to receive the Yountville Connection town newsletter directly to their email.
- The Yountville Connection newsletter continued to be produced throughout the shutdowns/pandemic, providing information about upcoming events and important happenings in Town, including COVID-19 information and water conservation. The newsletter continues to be distributed to residents and businesses with their utility bills and displayed on the Town website the first of each month.
- The Town's Electric Leaf Blower Incentive Program which helps residents and gardeners replace their gas-powered leaf blower with an electric or battery operated blower to date we has issued 36 residential and 13 commercial rebates. A total of \$8,938 has been disbursed over a two fiscal year period.
- 2,065 ride requests for the Yountville Trolley (local on demand transit) were received in 2021, and 1,893 of them were to many of the Town's attractions.
 - 2,831 total passengers completed a trip.
 - 22 trips were for passengers in wheelchairs.
 - Response time for each trip was about 6 minutes.
 - Ridership was affected due to COVID-19 restrictions and needed maintenance repairs.
 - The Yountville Trolley is the only local bus transportation service that is free of charge to riders in Napa County.
 - The Ride the Vine app for the Yountville Trolley has 617 active accounts.
- The new Yountville Electric Bus is called The Bee.

Community Promotion & Programs Department Expenditures

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$0	\$0	\$500	\$500	\$1,000
Advertising	\$358	\$351	\$2,000	\$2,000	\$4,000
Chamber Of Commerce	\$323,537	\$298,537	\$304,508	\$304,508	\$313,643
Emergency Preparedness	\$0	\$0	\$6,000	\$6,000	\$6,000
Leaf Blower Repl. Reimb. Program	\$0	\$4,988	\$10,000	\$5,875	\$0
Community Clean Up Day	\$0	\$0	\$5,000	\$5,000	\$0
Transit Subsidy	\$38,827	\$38,836	\$47,500	\$47,500	\$50,000
Town Newsletter	\$3,358	\$2,782	\$3,500	\$3,500	\$3,500
Small Projects Grant Program	\$1,148	\$0	\$3,000	\$3,000	\$3,000
Other Community Support	\$2,144	\$0	\$28,100	\$28,100	\$28,100
TOYCF Administrative Costs	\$1,137	\$25	\$1,500	\$1,500	\$1,750
Contract Services	\$138	\$0	\$150	\$150	\$150
TOTAL	\$370,646	\$345,519	\$411,758	\$407,633	\$411,143

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.

Critical Success Factor	Goal	Activity	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Focus on delivery of services that directly benefit Town residents.	Requests for Town subsidized Trolley service	15,263	11,719	3,254	5000	10000
		Number of weekly Library open hours	24	24	24	24	24
	Routinely communicate Town information.	Average number of monthly Town Newsletters distributed to residents	608	591	580	595	595



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.
- Town Manager is an ICMA-CM Credentialed Manager.

- Town Manager is serving as the immediate past President of the City Managers Department of the League of California Cities and is also on the board of directors for Cal-ICMA where he is a past president.
- Town Manager also serves on the following boards:
- CIRA (formerly PARSAC) – Treasurer
- Napa Valley Tourism Improvement District – Treasurer
- Yountville Chamber of Commerce – Treasurer
- Regional Government Services - Board Member
- Yountville Kiwanis Club – Board Member

Fiscal Year 2021/2022 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 General Plan and launch of Housing Element update process.
- Served on the PARSAC merger with REMIF to create CIRA transition planning committee to provide for long-term sustainability of our risk insurance pool. Currently serves 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 2022/2023 Goals and Objectives

- 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, updated and revised 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 NVTID-Yountville and role as a board member of the Napa Valley Tourism Improvement District Board (NVTID).

Budget Highlights

- Budget reflects Management Analyst transition to Deputy Director of Human Resources and Information Technology and inclusion of the Management Fellow position.

Did You Know?

- In 2021, the Town had 4,609 residents signed up to receive Nixle alerts. To date, the Town has 4,763 individuals signed up, an increase of 3.34%.
- Human Resources Department successfully recruited for eight (8) full time positions this year!

Town Manager's Office Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$255,841	\$277,430	\$227,976	\$227,976	\$306,567
Overtime	\$24	\$0	\$0	\$0	\$0
Medicare & Fica	\$3,667	\$3,791	\$3,306	\$3,306	\$4,445
Deferred Compensation	\$17,851	\$20,534	\$18,565	\$18,565	\$23,839
Payment-In Lieu Health	\$6,001	\$6,000	\$0	\$1,100	\$600
Health Insurance	\$16,609	\$19,182	\$28,311	\$24,000	\$34,390
Dental Insurance	\$2,532	\$2,671	\$1,656	\$1,656	\$2,469
Vision Insurance	\$500	\$865	\$1,125	\$1,125	\$1,153
Life/Disability Insurance	\$2,218	\$2,606	\$3,042	\$3,042	\$3,590
Tuition Reimbursement	\$0	\$0	\$240	\$240	\$240
Automobile Allowance	\$6,600	\$7,200	\$2,520	\$2,520	\$3,960
Cell Phone Allowance	\$2,640	\$2,880	\$2,064	\$2,064	\$2,213
Other Employee Reimbursement	\$1,002	\$350	\$750	\$750	\$1,383
Life Insurance Reimbursement	\$1,100	\$1,200	\$1,200	\$1,200	\$1,200
Technology Stipend	\$0	\$0	\$0	\$0	\$280
Pers Employer Rate	\$27,727	\$31,291	\$28,731	\$26,000	\$35,884
PERS Unfunded Accrued Liab	\$29,518	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$15,087
Allocated OPEB - Payment to Trust	\$29,253	\$0	\$0	\$0	\$15,087
Allocated Liability Insurance	\$13,797	\$14,532	\$15,812	\$20,067	\$22,608
Allocated Wrks Comp Insurance	\$11,523	\$9,479	\$7,584	\$8,209	\$8,433
TOTAL	\$428,404	\$400,011	\$342,880	\$341,818	\$483,429

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$3,011	\$354	\$5,000	\$3,000	\$5,000
Other Supplies & Materials	\$1,814	\$2,316	\$400	\$400	\$400
Personnel Services	\$6,558	\$7,076	\$6,500	\$13,700	\$7,500
Allocated IT Costs	\$48,080	\$32,413	\$56,485	\$56,485	\$60,405
Conference & Travel	\$12,702	\$3,978	\$11,900	\$6,000	\$13,900
Meetings & Training	\$6,581	\$1,945	\$6,375	\$6,375	\$6,400
Dues & Subscriptions	\$3,619	\$1,758	\$3,500	\$3,500	\$3,500
TOTAL	\$82,366	\$49,841	\$90,160	\$89,460	\$97,105

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$0	\$0	\$0	\$1,553	\$0
TOTAL	\$0	\$0	\$0	\$1,553	\$0

Total Budget

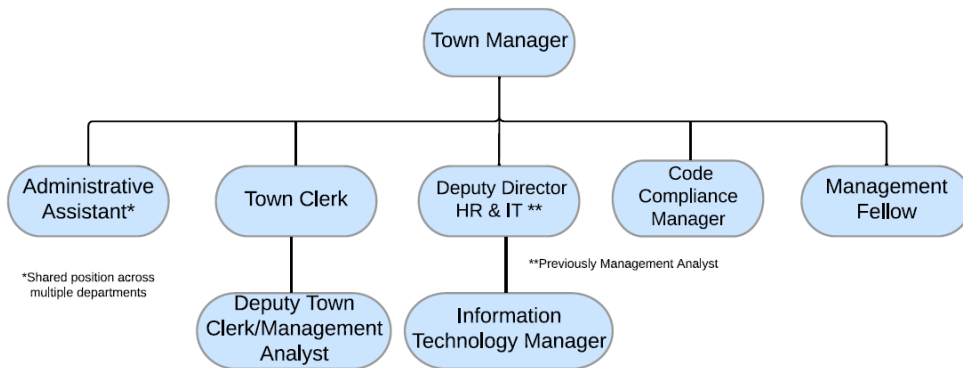
	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Town Manager's Office	\$510,770	\$449,852	\$433,040	\$432,831	\$580,534
TOTAL	\$510,770	\$449,852	\$433,040	\$432,831	\$580,534

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
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 Technology Manager	0.00	0.00	0.00	0.06
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	0.35
TOTAL	2.25	2.25	2.25	2.31

Deputy Director of HR & IT position was formerly titled Management Analyst II.

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Engaging with residents on multiple Social Media Platforms (NIXLE, Facebook, Instagram, Twitter).	Number of citizens signed up to receive Nixle alerts	2861	3087	3430	4785	5000
		Number of NIXLE Alerts (messages) sent	13	35	58	23	10
		Media Releases issued	44	42	88	62	65
	Provide high caliber service levels to accommodate community needs, and meet Town Council objectives.	Part-time seasonal new hires	12	11	10	10	15
		Full-time employee recruitments	3	4	2	8	2
	Support successful partnerships and marketing programs to promote Yountville.	Number of Napa Valley Tourist Improvement District (NVTID) Board meetings held	3	2	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. Primary services include:

- Develop and monitor the Town's budget and produce the Town's Annual Comprehensive Financial Report.
- Manage the Town's cash and investments and prepare monthly/quarterly financial reports and other various management reports.
- Monitor Other Post-Employment Benefits (OPEB) and Pension Rate Stabilization Plan (PRSP) Trust Fund investment activity and coordinate routine actuarial valuation studies.
- Advise Town Manager regarding debt financing and ensure compliance with debt covenants.
- Oversee general ledger and ensure accuracy of financial data.
- Process and approve payroll, purchasing, accounts payable, and accounts receivable.
- 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.
- Offer internal support to Administration, Planning, Public Works, Utilities, Parks and Recreation, and Town Clerk departments, as well as the Town of Yountville Community Foundation non-profit organization.

Fiscal Year 2021/2022 Accomplishments

- Received the GFOA Distinguished Budget Presentation Award for the Town's 2021/2022 Operating Budget, as well as the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Comprehensive Annual Financial Report for June 30, 2021.
- Continued the use of OpenGov Budgeting Software to modernize the process for producing the annual budget document and create reports to be viewed by the public on the Transparency Portal.
- Implemented a paperless process for routing accounts payable invoices for approval using Laserfiche Workflows.
- Issued Request for Proposal for Water and Wastewater Rate Study consultants to begin the process of developing a new five-year utility rate schedule.
- Began work with consultants on the January 2022 OPEB Actuarial Valuation.

Fiscal Year 2022/2023 Goals and Objectives

- Continue to provide Finance software training, especially to the new users within the organization, to promote better understanding and increased utilization of the system.
- Receive the Distinguished Budget Presentation Award for the Town's 2022/2023 Operating Budget.
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Town's Comprehensive Annual Financial Report for June 30, 2022.
- Conduct an Impact Fee Study.

Budget Highlights

- \$75,000 budgeted for Impact Fee Study.
- \$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 Finance Department page of the Town of Yountville website includes a link to the Town Transparency Portal which is updated every night with the Town's financial information, allowing users to view revenues received and expenses incurred in real-time. To access the Transparency Portal, please visit the Finance Department page at www.townofyountville.com and select the "Transparency Portal" link within the Budget Information section.
- You can also learn more about the staff on the Finance Team by visiting the Town of Yountville Finance webpage.

Finance Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$190,877	\$229,542	\$234,188	\$240,700	\$284,409
Salaries - Part Time	\$2,357	\$12,409	\$2,751	\$5,152	\$15,159
Overtime	\$437	\$146	\$500	\$500	\$500
Medicare & Fica	\$3,282	\$4,120	\$3,606	\$3,606	\$5,284
Deferred Compensation	\$11,055	\$13,666	\$16,795	\$16,795	\$20,304
Payment-In Lieu Health	\$6,001	\$6,000	\$3,000	\$3,000	\$3,000
Health Insurance	\$16,251	\$22,707	\$25,543	\$23,500	\$28,231
Dental Insurance	\$3,257	\$4,462	\$3,601	\$3,601	\$3,665
Vision Insurance	\$742	\$998	\$913	\$913	\$940
Life/Disability Insurance	\$1,708	\$2,384	\$2,445	\$2,445	\$2,615
Tuition Reimbursement	\$0	\$1,200	\$960	\$960	\$960
Automobile Allowance	\$1,000	\$2,400	\$1,740	\$1,740	\$2,220
Cell Phone Allowance	\$3,040	\$3,840	\$1,752	\$1,752	\$1,805
Other Employee Reimbursement	\$300	\$0	\$1,139	\$1,139	\$1,172

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Technology Stipend	\$0	\$0	\$0	\$0	\$1,630
Pers Employer Rate	\$19,768	\$24,621	\$26,627	\$26,627	\$33,486
PERS Unfunded Accrued Liab	\$22,811	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$14,087
Allocated OPEB - Payment to Trust	\$25,771	\$0	\$0	\$0	\$14,087
Allocated Liability Insurance	\$12,153	\$12,150	\$13,738	\$15,529	\$21,940
Allocated Wrks Comp Insurance	\$10,150	\$7,925	\$7,241	\$7,132	\$8,184
TOTAL	\$330,958	\$348,570	\$346,538	\$355,090	\$463,678

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$177	\$821	\$1,000	\$1,000	\$1,000
Other Supplies & Materials	\$752	\$580	\$1,000	\$1,000	\$1,000
Postage & Printing	\$2,393	\$1,272	\$3,000	\$3,000	\$2,500
Audit & Accounting Services	\$26,095	\$22,083	\$30,000	\$38,500	\$25,000
Bank & Fiscal Agent Fees	\$849	\$4,791	\$2,000	\$2,000	\$2,000
Allocated IT Costs	\$42,070	\$29,465	\$51,350	\$51,350	\$54,910
Conference & Travel	\$4,184	\$1,040	\$8,300	\$3,300	\$8,300
Meetings & Training	\$8,580	\$3,972	\$14,000	\$10,000	\$14,000
Dues & Subscriptions	\$986	\$1,377	\$2,620	\$2,620	\$2,160
Contract Services	\$148,441	\$98,479	\$97,500	\$97,500	\$179,050
TOTAL	\$234,526	\$163,880	\$210,770	\$210,270	\$289,920

Total Budget

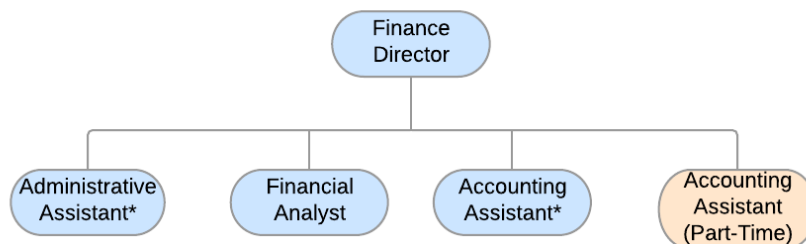
	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Finance	\$565,483	\$512,451	\$557,308	\$565,360	\$753,598
TOTAL	\$565,483	\$512,451	\$557,308	\$565,360	\$753,598

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
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 Technology Manager	0.00	0.00	0.00	0.06
Management Analyst II	0.35	0.25	0.25	0.25
Town Manager	0.08	0.08	0.08	0.08
TOTAL	1.93	1.83	1.83	1.88

*Deputy Director of HR & IT position was formerly titled Management Analyst II.

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:



Exceptional Town Services & Staff

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



Responsible Fiscal Policy

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



Engaged Residents

Objective: Promote public participation in applicable Finance functions.

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

Finance Department Performance Measures

Strategic Plan Success Factor	Goal	Activity	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Connect with businesses operating within Town to ensure they have the appropriate license.	Process Business License applications and renewals. Metric: Number of Business licenses issued per fiscal year.	489	489	475	515	520
	Encourage Utility Customers to enroll in AutoPay to help avoid late fees.	Inform residents on how to enroll in AutoPay via multiple messaging platforms. Metric: Percentage of Residents enrolled in Auto-Pay at fiscal year-end.	38%	38%	38%	42%	43%
	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. Metric: Number of shut-off notices issued per fiscal year.	*	68	35	40	50
	Work closely with other departments to ensure that budget goals are met.	Meet with Department Heads to review budgets. Metric: Number of meetings per fiscal year.	+	+	+	3	4
	Provide the community with Town financial data that is of the highest quality.	Receive GFOA Certificate of Achievement for Excellence in Financial Reporting. Metric: Number of consecutive years award received.	10	11	12	13	14
		Receive GFOA Distinguished Budget Presentation Award. Metric: Number of consecutive years award received.	9	10	11	12	13
	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. Metric: Presentations provided	N/A	N/A	0	1	2
		Promote Transparency Portal via Town newsletters and social media. Metric: Number of newsletters and posts promoting Transparency Portal.	N/A	N/A	0	0	3



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) formerly PARSAC, a public Joint Powers Authority (JPA). Effective July 1, 2021, CIRA merged with REMIF to form California Intergovernmental Risk Authority (CIRA). CIRA will provide 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 changed from a coverage from the first dollar of each claim to a \$5,000 SIR effective FY 2018-19. This resulted in a premium decrease but included the establishment of a new Workers Compensation Claim Reserve Fund to address costs that fall in the self-retention level.

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 2021/2022 Accomplishments

- Adjusted and managed Town's risk management policies and procedures by adopting new policies and procedures related to continued service delivery in COVID19 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 fund at \$50,000 (\$20,000 more than the \$30,000 minimum funding level required).
- Maintained \$10,000 SIR to continue Workers Compensation Program and Workers Compensation Claim Reserve Fund.
- Obtained additional CIRA Employee Relations and Safety Grant opportunities.

Fiscal Year 2022/2023 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 fund at \$50,000 which is \$20,000 more than the \$30,000 minimum funding level required.
- Maintain \$10,000 SIR to continue Workers Compensation Program and continue Workers Compensation Claim Reserve Fund.
- 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.

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.
- Parks and Recreation has an extensive employee orientation program including annual employee safety responsibilities for summer part-time and seasonal employees.

Program Revenue

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3801) Refunds & Reimbursements	18,401	38,891	7,000	7,000	7,000
Total	18,401	38,891	7,000	7,000	7,000

Risk Management Department Expenditures

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$11,465	\$11,170	\$11,200	\$11,200	\$11,200
Conference & Travel	\$0	\$250	\$850	\$850	\$850
Liability Claims	\$11,303	\$0	\$15,000	\$15,000	\$15,000
Workers Compensation Claims	\$0	\$0	\$10,000	\$10,000	\$10,000
Unemployment Insurance	\$5,087	\$30,185	\$5,000	\$5,000	\$5,000
Contract Services	\$12,518	\$11,851	\$36,300	\$20,000	\$36,300
TOTAL	\$40,374	\$53,456	\$78,350	\$62,050	\$78,350

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Promote workplace and townwide safety practices.	Number of Workers Comp. Claims	*	2	1	3	0
		Number of All-Staff safety meetings	*	2	1	2	4
		Number of Liability Claims	*	3	2	2	0

* data not readily available



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 2021/2022 Accomplishments

- Advised on all aspects of the COVID-19 pandemic and related federal, state, and local laws, orders, declarations.
- Assisted with implementation, revision, and extension of the Economic Recovery Program (formerly the Business Transition Support Program).
- Revised and drafted a comprehensive update to Title 17 (Zoning) and Title 18 (Design Standards) of the Yountville Municipal Code.
- Revised and drafted Phase II Water Conservation Measures and updates to the water shortage emergency provisions of the Yountville Municipal Code.

- Drafted Municipal Code amendments to: (i) implement SB 1383 Organics Waste Disposal, and (ii) implement SB 9 housing legislation.
- Represented the Town in code enforcement proceedings.
- Drafted contracting forms and various agreements to facilitate Town projects.

Fiscal Year 2022/2023 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 \$196,000 which includes a monthly retainer amount and funding for additional projects or needs.
- The Town Attorney and his staff have been within the budgetary amounts identified within their monthly retainer for general municipal services. 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 serves as the North Bay Division's representative on the Legal Advocacy Committee of the League of California Cities and was selected from among committee members to serve on the Executive Committee of the Legal Advocacy Committee
- The Town Attorney's office includes 38 attorneys with a wide range of specializations.

Town Attorney Department Expenditures

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Postage & Printing	\$0	\$0	\$1,500	\$1,500	\$1,000
Contract Services	\$160,036	\$126,314	\$195,000	\$195,000	\$195,000
TOTAL	\$160,036	\$126,314	\$196,500	\$196,500	\$196,000

Town Clerk Department Expenditures

General Fund Department 01-1101



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 and provides broadcasting and streaming of meetings via local cable channel 28 and YouTube.

Legislative History - The Town Clerk attends meetings of the Town Council and maintains the legislative history of the Town.

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 2021/2022 Accomplishments

- Recruited and hired the first Management Analyst/Deputy Town Clerk for the Town Clerk's Office who performs records coordination.
- Conducted the appointment of a new Councilmember due to the resignation of the former Vice Mayor in January 2022.
- Began implementation of the Community Engagement/Communications function within the Town Clerk's Office.
- Successfully completed the succession plan of the Town Clerk position due to the retirement of former Town Clerk Michelle Dahme.
- Implemented a new Town Clerk's Office email townclerk@yville.com allowing other staff members access to important information if the Town Clerk is out of the office.

Fiscal Year 2022/2023 Goals and Objectives

- Create a community engagement and outreach hub to increase communication from Town Hall
- Assist the Planning Department and Human Resources with the implementation of workflows and forms with Laserfiche.
- Successfully carry out local elections for two Council Member seats and one Mayor seat.
- Transition to a new website platform to provide better communication outreach to the residents of Yountville.
- Continue scanning old archives and records into the records management system Laserfiche.

Budget Highlights

- Increase of \$2,500 to \$70,000 in Elections due to being an election year.
- \$40,000 added for new Laserfiche workflows for the Planning & Building Department which will facilitate records retention for the Town.
- Increase of \$4,500 to \$9,000 in Conference & Travel for two full-time staff members within the Town Clerks Office.
- \$133,500 in Contract Services due to increased costs of services and to support the completion of Planning & Building Department scanning project of permanent records and large documents.
- \$7,000 for advertising to support increased level of engagement with the community.

Did You Know?

- 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.
- Information on how to run for Council seats in 2022 can be found at www.townofyountville.com/elections.
- Candidates filing Campaign Statements can be viewed at <https://ssl.netfile.com/static/agency/toy/>.
- Candidates, elected members and designated staff filing Statements of Economic Interest can be viewed at <https://public.netfile.com/pub/?aid=TOY>.

Town Clerk Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$117,291	\$131,801	\$162,291	\$205,395	\$222,008
Salaries - Part Time	\$21,897	\$6,265	\$27,706	\$0	\$0
Medicare & Fica	\$3,357	\$2,306	\$4,473	\$2,978	\$3,219
Deferred Compensation	\$7,464	\$7,602	\$10,510	\$13,527	\$15,181
Payment-In Lieu Health	\$6,001	\$6,000	\$6,000	\$6,000	\$5,400
Health Insurance	\$1,838	\$1,996	\$21,521	\$26,744	\$15,312
Dental Insurance	\$1,253	\$1,359	\$2,816	\$3,182	\$2,267
Vision Insurance	\$0	\$379	\$1,000	\$1,250	\$1,028
Life/Disability Insurance	\$1,135	\$1,316	\$2,156	\$2,663	\$2,349
Tuition Reimbursement	\$0	\$0	\$120	\$120	\$120
Cell Phone Allowance	\$400	\$320	\$1,056	\$1,536	\$1,973
Other Employee Reimbursement	\$0	\$0	\$1,200	\$1,500	\$1,233
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$14,859	\$17,887	\$17,825	\$21,097	\$16,584
PERS Unfunded Accrued Liab	\$22,868	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$10,844
Allocated OPEB - Payment to Trust	\$13,510	\$0	\$0	\$0	\$10,844
Allocated Liability Insurance	\$6,372	\$7,195	\$7,878	\$8,905	\$16,682
Allocated Wrkrs Comp Insurance	\$5,322	\$4,694	\$4,903	\$4,090	\$6,222
TOTAL	\$223,565	\$189,121	\$271,455	\$298,987	\$331,366

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$418	\$347	\$1,300	\$1,300	\$1,500
Other Supplies & Materials	\$164	\$933	\$1,200	\$1,200	\$1,500
Advertising	\$0	\$0	\$600	\$600	\$7,000
Elections	\$470	\$46,462	\$2,500	\$2,500	\$70,000
Allocated IT Costs	\$20,036	\$14,736	\$25,670	\$25,670	\$27,460
Conference & Travel	\$5,093	\$250	\$4,500	\$4,500	\$9,000
Meetings & Training	\$210	\$1,647	\$13,000	\$13,000	\$15,000
Dues & Subscriptions	\$345	\$410	\$495	\$495	\$1,420
Contract Services	\$97,506	\$91,111	\$89,050	\$89,050	\$133,500
TOTAL	\$124,242	\$155,896	\$138,315	\$138,315	\$266,380

Total Budget




	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Town Clerk	\$347,807	\$345,017	\$409,770	\$437,302	\$597,746
TOTAL	\$347,807	\$345,017	\$409,770	\$437,302	\$597,746

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.10	0.10	0.10	0.10
Deputy Town Clerk / Management Analyst	0.00	0.00	1.00	1.00
Information Technology Manager	0.00	0.00	0.00	0.06
Town Clerk	0.90	0.90	0.90	0.90
TOTAL	1.00	1.00	2.00	2.06




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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 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.	10	15	17	15	16
		Public Comments Recorded Metric: Number of public comments received in-person and electronically.	NA	NA	79	29	35
	To maintain the legislative record of the Town Council decisions.	Approved Resolutions Processed Metric: Total resolutions approved by the Council in the Fiscal Year.	69	72	56	62	65
		Approved Ordinance Processed Metric: Total ordinances approved by the Council in the Fiscal Year.	14	16	9	8	9
	To provide transparency of all records maintained by the Town staff.	Public Records Request Received/Addressed Metric: Number of Public Record Act request received.	15	21	18	20	21
		RIM Program - Records Indexed to Repository	5831	1802	208	200	250



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 June 2020. The Town's Unfunded Actuarially Accrued Liability (UAAL) reported in the Annual Comprehensive Financial Report at Fiscal Year Ended June 30, 2021 is \$307,400.

Fiscal Year 2021/2022 Accomplishments

- The Town utilized trust funds to pay for approximately \$115,000 in Retiree Health Insurance costs.
- The Town Council approved a discretionary contribution to the OPEB Trust in the amount of \$225,000 during the reallocation of Fiscal Year 2020/2021 Unassigned General Fund Balance.

Fiscal Year 2022/2023 Goals and Objectives

- Reinstated the annual contribution to the Trust at a rate of 5% of projected salaries, which is estimated to be \$182,500. This is less than the previous contribution rate of 14.5%.
- Continue working with MacLeod Watts to complete the required routine Actuarial Valuation as of January 2022.

Budget Highlights

- The budget includes the use of \$195,000 in trust funds to pay for current retiree benefits, which will relieve the General Fund of this expense for Fiscal Year 2022/2023.

Did You Know?

- The OPEB Trust Fund was established on June 30, 2011 and as of April 30, 2022 has a balance of \$5,431,553.

Revenue and Transfers

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	1,672	506	250	250	500
(3900) Interfund Transfer	126,651	0	0	225,000	0
(3910) OPEB Allocation	385,138	0	0	0	182,500
(3992) Transfer In from OPEB Trust	0	115,000	115,000	0	195,000
Total	513,461	115,506	115,250	225,250	378,000

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Allocated OPEB - Payment to Trust	\$381,789	\$0	\$0	\$225,000	\$182,500
Retiree Health Insurance OPEB	\$128,841	\$133,125	\$144,000	\$157,325	\$182,000
TOTAL	\$510,630	\$133,125	\$144,000	\$382,325	\$364,500

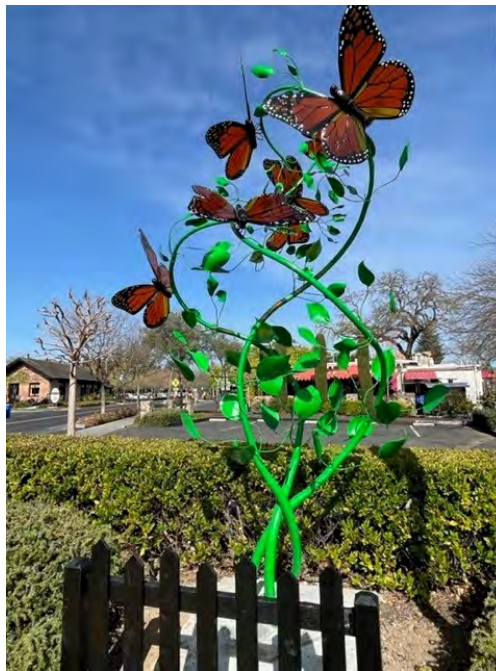
Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 23,588	\$ 164,419	\$ 30,419	\$ 146,800	\$ (10,275)
Total Revenue	\$ 1,672	\$ 115,506	\$ 115,250	\$ 250	\$ 195,500
Total Expenditures	\$ 510,630	\$ 133,125	\$ 144,000	\$ 382,325	\$ 364,500
Total Transfers	\$ 511,789	\$ -	\$ -	\$ 225,000	\$ 182,500
■ ENDING FUND BALANCE	\$ 26,419	\$ 146,800	\$ 1,669	\$ (10,275)	\$ 3,225

Fiscal Year 2021/2022 OPEB Trust Activity

Town of Yountville									
PARS GASB 45 Program									
OPEB Trust Fund Activity									
Jul-21	\$ 5,788,189.79	\$ -	\$ 39,958.97	\$ 2,613.78	\$ 115,000.00	\$ -	\$ -	\$ 5,710,534.98	
Aug-21	\$ 5,710,534.98	\$ -	\$ 87,435.74	\$ 2,661.52	\$ -	\$ -	\$ -	\$ 5,795,309.20	
Sep-21	\$ 5,795,309.20	\$ -	\$ (165,704.52)	\$ 2,673.46	\$ -	\$ -	\$ -	\$ 5,626,931.22	
Oct-21	\$ 5,626,931.22	\$ -	\$ 191,491.21	\$ 2,655.43	\$ -	\$ -	\$ -	\$ 5,815,767.00	
Nov-21	\$ 5,815,767.00	\$ -	\$ (80,676.79)	\$ 2,657.17	\$ -	\$ -	\$ -	\$ 5,732,433.04	
Dec-21	\$ 5,732,433.04	\$ -	\$ 145,102.93	\$ 2,676.94	\$ -	\$ -	\$ -	\$ 5,874,859.03	
Jan-22	\$ 5,874,859.03	\$ -	\$ (245,459.01)	\$ 2,689.18	\$ -	\$ -	\$ -	\$ 5,626,710.84	
Feb-22	\$ 5,626,710.84	\$ -	\$ (94,461.48)	\$ 2,666.67	\$ -	\$ -	\$ -	\$ 5,529,582.69	
Mar-22	\$ 5,529,582.69	\$ 225,000.00	\$ 30,195.74	\$ 2,603.82	\$ -	\$ -	\$ -	\$ 5,782,174.61	
Apr-22	\$ 5,782,174.61	\$ -	\$ (348,023.65)	\$ 2,597.74	\$ -	\$ -	\$ -	\$ 5,431,553.22	
May-22	\$ 5,431,553.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,431,553.22	
Jun-22	\$ 5,431,553.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,431,553.22	
Totals FY 21-22	\$ 225,000.00	\$ (440,140.86)	\$ 26,495.71	\$ 115,000.00	\$ -	\$ -	\$ -	\$ 5,431,553.22	



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 3.32% 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 2021/2022 Accomplishments

- The Town utilized Trust funds to cover the \$324,536 cost of the annual PERS UAAL.
- The Town Council approved a discretionary contribution to the PRSP Trust in the amount of \$325,000 during the reallocation of Fiscal Year 2020/2021 Unassigned General Fund Balance.

Fiscal Year 2022/2023 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.
- Reinstate the annual contribution to the Trust at a rate of 5% of projected salaries, which is estimated to be \$182,500.

Budget Highlights

- The budget includes the use of \$373,857 in trust funds to pay for the annual UAAL, which will relieve the General Fund of this expense for Fiscal Year 2022/2023.

Did You Know?

- The PARS UAAL Trust Fund was established on December 5, 2017 and as of April 30, 2022, has a balance of \$2,664,189.

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
PERS Unfunded Accrued Liab	\$338,548	\$276,080	\$324,526	\$324,526	\$373,857
Allocated PRSP- Payment to Trust	\$334,161	\$0	\$0	\$325,000	\$182,500
TOTAL	\$672,709	\$276,080	\$324,526	\$649,526	\$556,357

Revenue and Transfers

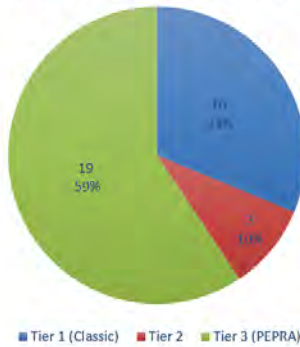
	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	3,178	373	250	250	100
(3900) Interfund Transfer	334,161	0	0	325,000	0
(3911) Transfer Allocated PERS UAL	338,548	0	0	0	182,500
(3993) Transfer In from PRSP Trust	0	276,080	250,000	250,000	373,857
Total	675,887	276,453	250,250	575,250	556,457

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 71,669	\$ 74,847	\$ 75,847	\$ 75,220	\$ 944
Total Revenue	\$ 3,178	\$ 276,453	\$ 250,250	\$ 250,250	\$ 373,957
Total Expenditures	\$ 672,709	\$ 276,080	\$ 324,526	\$ 649,526	\$ 556,357
Total Transfers	\$ 672,709	\$ -	\$ -	\$ 325,000	\$ 182,500
■ ENDING FUND BALANCE	\$ 74,847	\$ 75,220	\$ 1,571	\$ 944	\$ 1,044

Number of FTE's in Each PERS Tier



Fiscal Year 2021/2022 Pension Rate Stabilization Plan (PRSP) Trust Activity

Town of Yountville
PARS PERS UAAL
PRSP Trust Fund Activity

Jul-21	\$2,885,985.81	\$ -	\$ 19,970.95	\$ 1,303.24	\$ 324,536.00	\$ -	\$ 2,580,117.52
Aug-21	\$2,580,117.52	\$ -	\$ 39,504.83	\$ 1,271.37	\$ -	\$ -	\$ 2,618,350.98
Sep-21	\$2,618,350.98	\$ -	\$ (74,866.17)	\$ 1,207.89	\$ -	\$ -	\$ 2,542,276.92
Oct-21	\$2,542,276.92	\$ -	\$ 86,516.73	\$ 1,199.74	\$ -	\$ -	\$ 2,627,593.91
Nov-21	\$2,627,593.91	\$ -	\$ (36,450.20)	\$ 1,200.52	\$ -	\$ -	\$ 2,589,943.19
Dec-21	\$2,589,943.19	\$ -	\$ 65,558.26	\$ 1,209.44	\$ -	\$ -	\$ 2,654,292.01
Jan-22	\$2,654,292.01	\$ -	\$ (110,899.66)	\$ 1,214.99	\$ -	\$ -	\$ 2,542,177.36
Feb-22	\$2,542,177.36	\$ -	\$ (42,678.19)	\$ 1,204.82	\$ -	\$ -	\$ 2,498,294.35
Mar-22	\$2,498,294.35	\$ 325,000.00	\$ 13,995.32	\$ 1,176.43	\$ -	\$ -	\$ 2,836,113.24
Apr-22	\$2,836,113.24	\$ -	\$ (170,703.80)	\$ 1,220.28	\$ -	\$ -	\$ 2,664,189.16
May-22	\$2,664,189.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,664,189.16
Jun-22	\$2,664,189.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,664,189.16
Totals FY 21-22	\$ 325,000.00	\$ (210,051.93)	\$ 12,208.72	\$ 324,536.00	\$ -	\$ -	\$ 2,664,189.16

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 is set 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 2021/2022 Accomplishments

- The Town Council approved a discretionary contribution into the Emergency Reserve Fund in the amount of \$350,000 during the reallocation of Fiscal Year 2020/2021 Unassigned General Fund Balance.
- Anticipate ending the fiscal year with a fund balance of about \$2,400,000 which exceeds the current policy minimum of 20% of General Fund Expenditures.

Fiscal Year 2022/2023 Goals and Objectives

- Continue to meet or exceed minimum reserve amount per Fund Balance Policy. Current minimum is 20% of General Fund expenditures, which translates to \$2,048,482 for Fiscal Year 2022/2023.
 - Evaluate a change in policy level to 25% of General Fund Expenditures.

Budget Highlights

- General Fund contribution may be possible during the reallocation of Fiscal Year 2021/2022 Unassigned Fund Balance after the close of the fiscal year.

Did You Know?

- Including investment earnings, fund balance as of April 30, 2022, is \$2,399,180.

Revenues & Expenditures

Expand All	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
► Revenues	32,546	10,133	15,000	354,000	5,000
Expenses	0	0	0	0	0
Revenues Less Expenses	32,546	10,133	15,000	354,000	5,000

Summary of Fund Balance Activity

Town of Yountville EMERGENCY RESERVE FUND Fund 04

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,003,070	\$ 2,035,616	\$ 1,998,616	\$ 2,045,749	\$ 2,399,749
Total Revenue	\$ 32,546	\$ 10,133	\$ 15,000	\$ 4,000	\$ 5,000
Total Transfers	\$ -	\$ -	\$ -	\$ 350,000	\$ -
■ ENDING FUND BALANCE	\$ 2,035,616	\$ 2,045,749	\$ 2,013,616	\$ 2,399,749	\$ 2,404,749

Revenue Stabilization 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.

Funds are set aside to ensure the Town could respond to an unexpected drop in tourism-based revenue. The first use of this reserve fund will occur in Fiscal Year 2020/2021, with a goal of replenishing the fund as soon as the opportunity is presented .

Revenue Stabilization Reserve funding is established 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 Fund balance of \$1,500,000.

Fiscal Year 2021/2022 Accomplishments

- The Town Council approved a discretionary contribution into the Revenue Stabilization Reserve Fund in the amount of \$250,000 during the reallocation of Fiscal Year 2020/2021 Unassigned General Fund Balance.
- Anticipate ending the fiscal year with a fund balance of about \$2,300,000 which exceeds the current policy minimum of 25% of Transient Occupancy Tax revenue.

Fiscal Year 2022/2023 Goals and Objectives

- Continue to meet or exceed the minimum reserve amount per Fund Balance Policy. Current minimum is 25% of Transient Occupancy Tax revenue.
- Increase Fund Balance Policy minimum to 30% of Transient Occupancy Tax revenue.

Budget Highlights

- General Fund contribution may be possible during the reallocation of Fiscal Year 2021/2022 Unassigned Fund Balance after the close of the fiscal year.

Did You Know?

- Including investment earnings, fund balance as of April 30, 2022, is \$2,299,137.

Revenue & Expenditures

Expand All	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
► Revenues	32,546	10,133	15,000	254,000	5,000
Expenses	0	0	0	0	0
Revenues Less Expenses	32,546	10,133	15,000	254,000	5,000

Summary of Fund Balance Activity

Town of Yountville REVENUE STABILIZATION RESERVE FUND Fund 05

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,003,070	\$ 2,035,616	\$ 1,998,616	\$ 2,045,749	\$ 2,299,749
Total Revenue	\$ 32,546	\$ 10,133	\$ 15,000	\$ 4,000	\$ 5,000
Total Transfers	\$ -	\$ -	\$ -	\$ 250,000	\$ -
■ ENDING FUND BALANCE	\$ 2,035,616	\$ 2,045,749	\$ 2,013,616	\$ 2,299,749	\$ 2,304,749



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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 maintaining policies and regulations contained in the Town's General Plan, Zoning Ordinance, Subdivision Ordinance, Climate Action Plan, and Building Code. The implementation of these policies and regulations ensures balanced land uses, orderly development, protection of public health and safety, and conservation of environmental and historic resources and compliance with State and Federal Legislation.

The department has a staff of three (3) led by the Planning and Building Director, with programs managed by two Assistant Planners. Historically the department is supported by a Planning Manager and one (1) Assistant/Associate Planner level position, however this position is currently under-filled at the Assistant Planner position level. Department administrative duties are supported by a shared, part-time Administrative Assistant with the Finance Department. The Department utilizes contracted services to perform building plan check/building inspection/building official, and code compliance officer functions, and on-call, as needed case planners for projects such as the Housing Element Update.

The department is responsible for all aspects of community development including the following functions:

- Respond to daily inquiries and assist citizens in understanding land use and building regulations.
- Manage and influence the entitlement process.
- Evaluate development proposals; prepare and present staff reports.
- Provide and maintain up-to-date public information on the Town website.
- Administer legal/public notices, and direct press releases.
- Clerk public hearings before the Zoning, Design, Review Board (ZDRB).
- Engage the public, ZDRB, and Town Council in topic-specific discussions to develop new or amended policy.
- Prepare and incorporate State-mandated codes related to planning and building.

- Manage interagency coordination, such as Napa County Planning, Building, and Environmental Management; Napa Valley Transportation Authority (NVRTA), Department of Fish and Wildlife, Napa County Fire Department/CALFire, Caltrans, and Corp of Engineers as necessary.
- Maintain and report demographic and housing data as required to other agencies including the California Department of Housing and Community Development (HCD), Department of Finance, the Napa Valley Unified School District, and Association of Bay Area Governments (ABAG).
- Implement the Town's affordable housing goals.
- Direct and manage the Town's contract building permit plan check and inspection services.
- Perform code compliance investigations, site inspections, and compliance follow-up.
- Manage the employee parking management program.
- Administer ministerial permits such as tree removal, minor home occupations, residential rental permits, and ABC permits.
- Manage all Commercial Use Permits and conduct annual review and management as needed.
- Manage, and maintain the wayfinding sign program.

Fiscal Year 2021/2022 Accomplishments

- Successfully handled staff turnover with the hiring of completely new team including a Planning and Building Director and two Assistant Planners.
- Transitioned to a new contracted consultant team to provide plan check, building inspection, and building official services.
- Executed a contract with OpenGov for the online permitting processing.
- Developed interactive Zoning map for the public to use on the Town website.
- Responded to major changes in California State Legislation regarding infill housing, adopting Ordinances to respond to Two-Dwelling Unit developments, Urban lot splits, Accessory Dwelling Units (ADUs), and Multi-family development.
- Completed a historical inventory of the Old Town Historic Zoning district.
- Kicked off the 2023-2031 Housing Element Update process including hiring PlaceWorks as project consultant; launched a new housing element website; holding 6 public meetings and 4 ad hoc meetings , submittal of the draft document to HCD is on time and expected in July 2022.
- Adopted a new Zoning District, Zoning text amendment, and new Zoning Map to allow for higher density development and affordable housing to comply with the Housing Element Update policies.
- Consolidated the Zoning and Design Ordinances (ZODO) into one Zoning Ordinance.
- Adopted a Washington Street Activation Ordinance to support the positive outcomes of the pandemic – outdoor seating, curbside pickup, and temporary retail activation use permits.
- Conducted Conditional Use Permit Monitoring for 38 businesses as part of an enhanced formal monitoring program. This includes 18 restaurants, 10 tasting rooms, six (6) hotels, and four (4) retail or service businesses.
- Adopted Vehicle Miles Traveled thresholds for compliance with the California Environmental Quality Act (CEQA) to fulfill State requirements.
- As of April 30, the department handled 42 code compliance cases, thirteen of which resulted in the issuance of Notice of Violations (NOV), 15 that resulted in courtesy letters, and fourteen that were able to be successfully addressed without issuance of a courtesy notice or an NOV.
- As of April 30, the department approved 33 tree removal permit applications.

Fiscal Year 2022/2023 Goals and Objectives

- Launch online building permit portal for over the counter building permits by the Summer of 2022.
- Utilize electronic tablets for building inspection, land use public inquiries, and code enforcement.
- Expand the online building permit programs with a goal to include all land use/planning related permits managed online by end of Fiscal Year 2022-23.
- Scan additional Planning and Building Department paper files by the end of 2022-2023 Fiscal Year to make them available to the public via user-friendly public website portal.
- Adopt the Housing Element Update with HCD approval for the 6th Cycle Housing Element Update by January 2023.
- Encourage workforce rentals with the adoption of a grant for deed restricted units, senior and workforce share program, and others.
- Continue conversations with various partners to enhance affordable housing opportunities within the town limits.
- Initiate a comprehensive review of the Sign Ordinance in coordination with the industry and the Chamber of Commerce, and the ZDRB.
- Revise the recommended tree list to include only drought tolerant trees.
- Adopt a riparian friendly landscape plant list for landscaping within the Hopper Creek setback.

Budget Highlights

- The Contract Services budget has increased to account for foreseen demands in the department with the increase of activity post pandemic. This includes re-establishing the code enforcement contract services, specialized services, such as the Housing Element Update, technology training, transition support, attorney services, specialized consulting including, but not limited to arborist, historic architects, environmental analysis, as well as to aid with regular department needs.
 - \$97,000 is budgeted in Contract Services for continuation of the Housing Element Update, includes costs such as CEQA compliance..
 - \$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.
 - \$15,000 is budgeted for on-call specialty consultants to service needs for arborists, (historical) architects, environmental consultants (CEQA).
 - \$45,000 is budgeted for Contract Services for master planning and environmental planning on an as needed basis.
- Travel budget increased from \$4,250 to \$7,300 to allow for investment in the training and development of employees, including anticipated participation in the Esri, Laserfiche Empower, and American Planning Association (APA) annual conferences.

Did You Know?

- The median income for the County of Napa is \$110,000 for a family of four, which means anything less you could be considered for affordable housing opportunities; approximately 41% of Yountville households are considered lower income.
- The trend of the valuation of the current building permits for new construction is about \$1000/square feet.
- Now in its fifth year, the Rental Registration Program requires all residential rental properties within the Town to obtain a permit. Staff manages nearly 170 permits, which account for more than 340 rental housing units.
- The Town's Wayfinding Sign Program includes 48 participants, a decrease of 11 name plates in the 2021-2022 fiscal year due to attrition from V Marketplace.
- The Town's Employee Parking Management Program includes 18 businesses, representing over 600 employee vehicles. This shows about a 50% increase in employees from last fiscal year, largely due to the reinstatement of permits that had been removed due to COVID-19.
- The Town initiated an Economic Recovery Program that supported nearly 40 Yountville businesses.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$439,226	\$433,398	\$447,573	\$390,000	\$496,422
Salaries - Part Time	\$8,533	\$0	\$0	\$7,900	\$9,095
Medicare & Fica	\$6,446	\$5,793	\$6,490	\$6,490	\$7,894
Deferred Compensation	\$21,793	\$27,778	\$31,998	\$31,998	\$35,235
Payment-In Lieu Health	\$0	\$0	\$0	\$4,700	\$6,000
Health Insurance	\$43,593	\$49,592	\$59,337	\$34,000	\$37,879
Dental Insurance	\$3,709	\$4,104	\$4,601	\$4,601	\$4,828
Vision Insurance	\$721	\$1,648	\$1,750	\$1,750	\$1,903
Life/Disability Insurance	\$3,806	\$3,982	\$3,610	\$3,610	\$4,736
Tuition Reimbursement	\$0	\$0	\$420	\$420	\$1,620
Automobile Allowance	\$2,000	\$2,400	\$3,120	\$3,120	\$3,240
Cell Phone Allowance	\$2,720	\$2,640	\$3,360	\$3,360	\$3,653
Other Employee Reimbursement	\$770	\$650	\$2,450	\$2,450	\$2,677
Technology Stipend	\$0	\$0	\$0	\$0	\$640
Pers Employer Rate	\$42,299	\$46,153	\$48,495	\$48,495	\$53,738
PERS Unfunded Accrued Liab	\$31,154	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$24,614
Allocated OPEB - Payment to Trust	\$52,796	\$0	\$0	\$0	\$24,614
Allocated Liability Insurance	\$23,755	\$24,588	\$26,382	\$29,822	\$27,004
Allocated Wrkrs Comp Insurance	\$19,840	\$16,037	\$13,906	\$13,696	\$7,301
TOTAL	\$703,160	\$618,764	\$653,492	\$586,412	\$753,092

Supplies & Seviles

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$1,414	\$127	\$2,000	\$2,000	\$2,000
Other Supplies & Materials	\$1,235	\$619	\$3,000	\$3,000	\$3,000
Postage & Printing	\$6,793	\$2,014	\$4,000	\$4,000	\$4,000
Bank & Fiscal Agent Fees	\$5,715	\$5,471	\$5,500	\$5,500	\$5,500
Building Inspection Services	\$127,110	\$86,874	\$100,000	\$100,000	\$120,000
Plan Check Services	\$10,875	\$20,378	\$25,000	\$25,000	\$25,000
Vehicle Maintenance	\$662	\$0	\$500	\$500	\$500
Allocated IT Costs	\$36,060	\$29,465	\$51,350	\$51,350	\$54,910
Conference & Travel	\$2,602	\$0	\$4,250	\$4,250	\$7,075
Meetings & Training	\$663	\$106	\$1,275	\$1,275	\$1,275
Dues & Subscriptions	\$2,193	\$697	\$1,500	\$1,500	\$1,500
Way Finding Sign Program	\$3,807	\$1,891	\$3,000	\$3,000	\$4,500
Contract Services	\$198,818	\$95,482	\$164,000	\$239,957	\$192,000
TOTAL	\$397,947	\$243,126	\$365,375	\$441,332	\$421,260

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Planning & Building	\$1,101,106	\$861,890	\$1,018,867	\$1,027,744	\$1,174,352
TOTAL	\$1,101,106	\$861,890	\$1,018,867	\$1,027,744	\$1,174,352

Program Revenues

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3110) Building Permits	81,538	55,618	80,000	80,000	95,000
(3111) Plan Checks	37,835	23,754	25,000	37,594	55,000
(3112) Tech Upgrade Fee	0	5,561	5,000	5,000	5,000
(3114) Digitization Fee	0	56	500	500	500
(3190) Tree Removal Permit	819	774	1,000	1,000	1,500
(3192) Cannabis Delivery Permit	0	250	250	250	100
(3195) Minor Home Occ Permit	217	160	150	150	150
(3220) Administrative Fines - Penalties	35,900	62,400	0	16,700	5,000
(3601) Planning Service Charge	61,010	78,380	45,000	45,000	75,000
(3605) Rental Program Registration	19,568	18,519	20,000	20,000	20,000
(3606) Conditional Use Permit Fee	25,268	52,559	27,000	27,000	27,000
(3615) Way Finding Signage Fees	10,791	12,136	10,000	10,000	12,500
(3625) Parking Mgmt- Vehicle Reg. Fee	61,936	5,836	50,000	50,000	50,000
(3635) Parking Mgmt- Off Site Parking	8,400	3,458	10,000	10,000	10,000
(3640) Storefront Display Monitoring	504	1,383	0	0	0
(3800) Miscellaneous Revenue	1,488	16,993	1,000	2,232	0
Total	345,273	337,838	274,900	305,426	356,750

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.30	0.30	0.30	0.30
Assistant/Associate Planner***	1.00	1.00	1.00	1.00
Code Compliance Manager	0.00	0.00	0.00	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 Technology Manager	0.00	0.00	0.00	0.06
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	3.50	3.81

*Deputy Director of HR & IT position was formerly titled Management Analyst II.

**Planning Manager position currently underfilled at the Assistant/Associate Planner level. Planning Manager position was formerly titled Management Analyst II.

***Assistant/Associate Planner position was formerly titled Assistant Planner.

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 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.	230	58	49	48	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.	15	21	20	16	22
	Manage orderly and permitted building activity within the Town.	Manage a proactive building department. Metric: Number of building permits issued.	148	145	103	172	172
	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
	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.	230	220	180	170 (400 units)	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
	Encourage a lively and active Main Street.	Encourage businesses to participate in outdoor dining, curbside pickup, and temporary retail activation. Metric: Washington Street activation licenses processed per	**	**	**	**	14

* as of May 2022 ** 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. The designated 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 hostage negotiation; disaster response management and training; and special event services.

The Sheriff's Office is responsible for the protection of life and property, the maintenance of order, the control and prevention of crime, and the enforcement of vehicle laws and regulations. The Town and Sheriff's Office are committed to exercising its 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 2021/2022 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 Town Code Enforcement Officer and Planning on cases.
- Performed limousine/hired driver education and enforcement within the Town of Yountville ensuring safety for our residents and visitors.
- In Yountville, the Sheriff's Office handled: 3768 calls for service, 89 reports, 22 arrests, and 7 traffic collision investigations. (2021)
- Conducted CPUC Limo enforcement.
- Collected and destroyed over 46 pounds of unwanted pills and pharmaceuticals 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 deputy to the Town.

Fiscal Year 2022/2023 Goals and Objectives

- Continue engagement in community outreach through gatherings such as "Coffee with a Cop"
- Continue to provide support and recommendations for security surveillance camera deployment as needed.
- Continue with public education and outreach on local issues from traffic safety to home safety
- 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." It's never a bother!

Budget Highlights

- The Public Safety Law Enforcement budget calls for a 3.14% increase, or \$37,574, for a total of \$1,232,373 for Fiscal Year 2022/2023 in accordance with the four-year contract between the Town and Napa County Sheriff's Department. Year four will show an additional 3.14% increase.

Did You Know?

- As parking enforcement and traffic enforcement continues to be of interest to many residents, the Sheriff's Office issued 275 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.

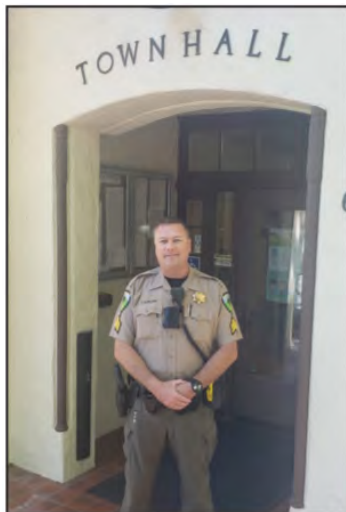
Department Expenditures

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$379	\$0	\$500	\$500	\$500
Contract Services	\$1,028,546	\$1,167,363	\$1,194,799	\$1,194,799	\$1,232,373
TOTAL	\$1,028,925	\$1,167,363	\$1,195,299	\$1,195,299	\$1,232,873

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3011) Sales Tax Public Safety	22,372	25,791	20,000	21,253	20,000
(3201) Vehicle Code Fines	948	423	1,000	500	500
(3402) State Cops Program	155,948	156,727	135,000	150,545	144,000
(3800) Miscellaneous Revenue	21	0	0	0	0
Total	179,288	182,941	156,000	172,298	164,500



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. 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 fund one Fire Captain, 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-two person Engine Company and one-two 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 2021/2022 Accomplishments

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

Fiscal Year 2022/2023 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 this year calls for an increase of approximately \$163,972 for Operations and Maintenance to a total \$984,022 for Fiscal Year 2021/2022.
- The Town estimates a Fire Tax Credit of \$225,000 to offset costs.
- The total anticipated cost for services is \$759,022 including the estimated Fire Tax Credit.

Did You Know?

- Equipment includes one-two person Engine Company and one-two person ladder Truck Company as well as Rescue 12 that supports the countywide Technical Rescue Team.
- 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 Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Contract Services	\$544,146	\$425,605	\$605,050	\$605,050	\$759,022
TOTAL	\$544,146	\$425,605	\$605,050	\$605,050	\$759,022

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.

There are more than 20 programs administered by the Public Works Department with half administered directly by the Administration and Engineering Division, including the Capital Improvement Program (CIP), Pavement Management, Floodplain Management, National Pollutant Discharge Elimination System (NPDES) for Municipal Storm Water, Water Conservation, Right of Way & Water Code Compliance and Public Property ADA Programs. The budget includes funding for the National Pollutant Discharge Elimination System (NPDES), Department of Water Resources, and Regional Water Quality Control Board Storm Water Permit fees. 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. Resulting in effective internal procedures while delivering more effective and efficient customer service.

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 2021/2022 Accomplishments

- Completed the design and construction of 22 Capital Improvement Projects (CIP) within budget and on schedule. This will include design and construction of the Annual Street Maintenance and Paving Program (Using Measure T, Gas Tax, and SB1 Funds), water and wastewater infrastructure projects.
- Completed construction of New Restroom at Yountville Communit Park (PK-0024).
- Coordinate with the Planning and Building Department and provide plan review services and engineering services on 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.

Fiscal Year 2022/2023 Goals and Objectives

- Complete the Annual Street Maintenance and Paving Project(s) (MT-3023) \$525,000.
- Complete the Annual Inflow and Infiltration Reduction Program (WW-2023) \$140,000
- Forrester Park, Three Wier Park ADA Access (CP-0018) \$160,000
- Coordinate with the Planning and Building Department and to provide plan review services and engineering services on 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.

Budget Highlights

- Funding 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. The expected combined revenue for these funds is approximately \$635,000.
- Continuation of desing and management services using Town staff in-house and working with outside consultants.
- The Public Works Department manages and maintains no less than 20 regulatory permits from various agencies. These permits include National Pollution Discharge Elimination System (NPDES) permits (5) for Storm Water, Water, and Wastewater, Dept of Public Health, Department of Water Resources, and Bay Area Air Quality Management Resources Board to name a few.

Did You Know?

- Staff issued 57 encroachment permits in the 2021/2022 Fiscal Year, compared to the 55 issued last fiscal year.

Departmental Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$352,178	\$392,507	\$376,058	\$376,058	\$450,178
Overtime	\$0	\$0	\$100	\$100	\$100
Medicare & Fica	\$4,824	\$5,271	\$5,453	\$5,453	\$6,528
Deferred Compensation	\$14,562	\$21,635	\$26,273	\$26,273	\$31,599
Payment-In Lieu Health	\$12,022	\$12,022	\$300	\$300	\$300
Health Insurance	\$33,103	\$40,559	\$51,560	\$29,500	\$36,338
Dental Insurance	\$3,868	\$3,709	\$3,871	\$3,871	\$3,641
Vision Insurance	\$904	\$1,817	\$1,460	\$1,460	\$1,613
Life/Disability Insurance	\$3,391	\$3,820	\$3,970	\$3,970	\$4,365
Tuition Reimbursement	\$0	\$0	\$240	\$240	\$240
Automobile Allowance	\$3,400	\$4,800	\$3,600	\$3,600	\$3,768
Cell Phone Allowance	\$7,440	\$9,600	\$2,803	\$2,803	\$3,097
Other Employee Reimbursement	\$1,843	\$1,554	\$2,190	\$2,190	\$2,417
Technology Stipend	\$0	\$0	\$0	\$0	\$2,350
Pers Employer Rate	\$29,437	\$33,737	\$34,565	\$34,565	\$40,527
PERS Unfunded Accrued Liab	\$7,090	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$22,016
Allocated OPEB - Payment to Trust	\$39,538	\$0	\$0	\$0	\$22,016
Allocated Liability Insurance	\$18,647	\$20,809	\$22,122	\$25,006	\$36,922
Allocated Wrkrs Comp Insurance	\$15,574	\$13,574	\$11,660	\$11,485	\$16,541
TOTAL	\$547,823	\$565,415	\$546,225	\$526,874	\$684,555

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$768	\$173	\$800	\$1,100	\$800
Other Supplies & Materials	\$693	\$538	\$5,000	\$5,000	\$5,000
Postage & Printing	\$33	\$0	\$500	\$500	\$500
Advertising	\$0	\$0	\$1,500	\$1,500	\$1,500
Other Agencies	\$37,969	\$47,096	\$76,500	\$76,500	\$81,014
Facilities/Grounds Maintenance	\$0	\$0	\$1,000	\$1,000	\$1,000
Equipment Maintenance	\$0	\$0	\$1,000	\$1,000	\$1,000
Vehicle Maintenance	\$0	\$0	\$1,000	\$1,000	\$1,000
Utilities - Gas & Electric	\$0	\$0	\$600	\$600	\$0
Utilities - Water & Sewer	\$943	\$1,055	\$900	\$900	\$1,300
Allocated IT Costs	\$29,830	\$22,427	\$37,230	\$37,230	\$39,820
Conference & Travel	\$809	\$0	\$5,000	\$5,000	\$3,000
Meetings & Training	\$1,531	\$294	\$2,125	\$2,125	\$2,125
Dues & Subscriptions	\$715	\$200	\$1,000	\$1,000	\$1,000
Contract Services	\$12,170	\$42,995	\$22,000	\$23,570	\$22,000
TOTAL	\$85,460	\$114,780	\$156,155	\$158,025	\$161,059

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Engineering/Administration	\$633,282	\$680,195	\$702,380	\$684,899	\$845,614
TOTAL	\$633,282	\$680,195	\$702,380	\$684,899	\$845,614

Program Revenues

Data

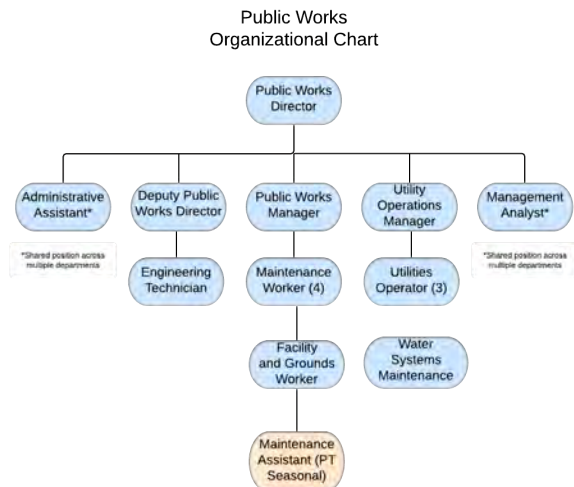
	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3199) Encroachment Permit	9,557	17,010	10,000	13,165	10,000
(3602) Engineering Service Charges	7,176	1,741	2,500	500	1,000
(3800) Miscellaneous Revenue	500	0	500	500	0
Total	17,233	18,751	13,000	14,165	11,000

Full-Time Staff Allocations

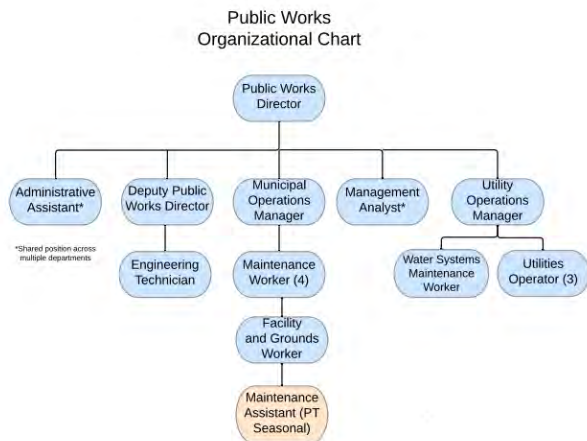
	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Manager	0.00	0.00	0.00	0.25
Deputy Director of HR & IT*	0.07	0.07	0.07	0.07
Deputy Public Works Director	0.75	0.75	0.75	0.75
Engineering Technician	0.75	0.75	0.75	0.75
Finance Director	0.05	0.05	0.05	0.05
Financial Analyst/Accountant II	0.00	0.10	0.10	0.10
Information Technology Manager	0.00	0.00	0.00	0.06
Management Analyst II	0.35	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	0.05
TOTAL	2.72	2.92	2.92	3.23

*Deputy Director of HR & IT position was formerly titled Management Analyst II.

Prior Year Public Works Organizational Chart



Current 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 for the Bi-weekly sweeping schedule, to assist in keeping debris off of the streets and out of the creeks.

Fiscal Year 2021/2022 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.
- Completed annual floodwall inspection and all documentation.
- Performed community outreach and code enforcement in regard to Water Conservation efforts due to the extreme drought affecting California.
- The Urban Forest Management Program completed year two of three. This program involves arborists review and trimming as needed, with a minimum standard reviewing of all trees in Town at least once in the three-year cycle.

Fiscal Year 2022/2023 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.
- Continue to provide community outreach and code enforcement pertaining to Water Conservation regulations due to the extreme drought affecting California.
- The Urban Forest Management Program enters Year three of three. This program involves arborists review and trimming as needed. This program includes trimming all trees in Town at least once in the three-year cycle.
- 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

- The contract services budget is increased by \$10,000 due to costs for street sweeping services.

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 March 2020 through March 2021 to advise residents and visitors of local COVID related restrictions and safety measures.
- 214 miles of streets were swept, two (2) 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 1976 General Plan.

Departmental Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$128,598	\$136,432	\$129,307	\$129,307	\$145,389
Overtime	\$2,360	\$2,610	\$2,500	\$4,500	\$7,000
Medicare & Fica	\$1,719	\$1,809	\$1,875	\$1,875	\$2,108
Deferred Compensation	\$8,130	\$8,106	\$8,922	\$8,922	\$10,046
Payment-In Lieu Health	\$0	\$0	\$450	\$450	\$450
Health Insurance	\$25,876	\$28,529	\$34,214	\$30,000	\$36,026
Dental Insurance	\$2,450	\$2,615	\$2,882	\$2,882	\$2,958
Vision Insurance	\$0	\$0	\$688	\$688	\$715
Life/Disability Insurance	\$1,199	\$1,323	\$1,387	\$1,387	\$1,505
Automobile Allowance	\$0	\$0	\$120	\$120	\$120
Cell Phone Allowance	\$480	\$0	\$1,320	\$1,320	\$1,373
Other Employee Reimbursement	\$0	\$0	\$1,066	\$1,066	\$1,099
Technology Stipend	\$0	\$0	\$0	\$0	\$190
Pers Employer Rate	\$13,860	\$15,555	\$15,555	\$15,555	\$17,147
PERS Unfunded Accrued Liab	\$19,465	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$7,176
Allocated OPEB - Payment to Trust	\$14,240	\$0	\$0	\$0	\$7,176
Allocated Liability Insurance	\$6,716	\$7,076	\$7,576	\$8,563	\$10,941
Allocated Wrkrs Comp Insurance	\$5,608	\$4,616	\$3,993	\$3,933	\$4,081
TOTAL	\$230,700	\$208,672	\$211,855	\$210,568	\$255,500

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$583	\$712	\$800	\$800	\$800
Other Supplies & Materials	\$14,715	\$11,832	\$22,300	\$22,300	\$22,300
Facilities/Grounds Maintenance	\$8,784	\$8,994	\$14,000	\$14,000	\$10,000
Equipment Maintenance	\$570	\$11	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$2,581	\$990	\$3,000	\$3,000	\$3,000
Utilities - Gas & Electric	\$26,772	\$27,454	\$26,280	\$26,280	\$28,000
Waste Disposal & Recycling	\$452	\$702	\$0	\$0	\$0
Allocated IT Costs	\$17,000	\$12,781	\$17,590	\$17,590	\$18,820
Conference & Travel	\$1,404	\$0	\$2,550	\$2,550	\$1,275
Meetings & Training	\$1,400	\$494	\$850	\$850	\$400
Dues & Subscriptions	\$0	\$140	\$2,000	\$2,000	\$500
Contract Services	\$45,293	\$48,680	\$75,000	\$75,000	\$85,000
TOTAL	\$119,553	\$112,790	\$168,370	\$168,370	\$174,095

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$4,500	\$3,355	\$3,000	\$3,000	\$3,000
TOTAL	\$4,500	\$3,355	\$3,000	\$3,000	\$3,000

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Street Maintenance	\$354,754	\$324,817	\$383,225	\$381,938	\$432,595
TOTAL	\$354,754	\$324,817	\$383,225	\$381,938	\$432,595

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Facility & Grounds Worker	0.05	0.05	0.05	0.05
Information Technology Manager	0.00	0.00	0.00	0.06
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	1.38	1.43

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Public Works employees and external contractors to help maintain the Town's streets.	Number of street signs replaced	76	12	10	14	10
		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

* 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 found in our nine (9) 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 tree be inspected and trimmed as needed at least once in a three (3) 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 (1) Maintenance Worker and one (1) 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 2021/2022 Accomplishments

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

Fiscal Year 2022/2023 Goals and Objectives

- Maintain daily cleaning of park's 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.
- Continue to pursue and track training opportunities for professional, personal, and safety-related topics. This will include a variety of methods including peer and professional organizations and conferences, online training, and onsite training.

Budget Highlights

- \$15,000 savings in Waste Disposal and Recycling due to the Upper Valley Management Authority restructuring of franchise fees.

Did You Know?

- Park Maintenance is responsible for mowing 2.39 acres of grass turf each week.
- 150 drought tolerant plants were planted throughout town.
- Public Works crew provided 120,000 Mutt Mitts for pet waste removal in the Town-wide network of 25 Mutt Mitt Stations.
- 7 Restrooms cleaned daily during the pandemic to support increased utilization.

Departmental Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$199,703	\$213,203	\$204,730	\$204,730	\$225,490
Salaries - Part Time	\$28,909	\$14,565	\$18,374	\$18,374	\$37,709
Overtime	\$2,239	\$1,668	\$2,500	\$2,500	\$5,000
Medicare & Fica	\$4,923	\$3,993	\$4,374	\$4,374	\$6,154
Deferred Compensation	\$9,517	\$9,640	\$13,922	\$13,922	\$15,355
Payment-In Lieu Health	\$0	\$0	\$6,450	\$6,450	\$6,450
Health Insurance	\$29,380	\$32,196	\$40,587	\$34,500	\$42,676
Dental Insurance	\$4,227	\$4,597	\$5,674	\$5,674	\$5,706
Vision Insurance	\$0	\$0	\$1,288	\$1,288	\$1,315
Life/Disability Insurance	\$1,807	\$2,085	\$2,233	\$2,233	\$2,386
Automobile Allowance	\$0	\$0	\$120	\$120	\$120
Cell Phone Allowance	\$960	\$0	\$2,472	\$2,472	\$2,525
Other Employee Reimbursement	\$0	\$0	\$1,996	\$1,996	\$2,029
Technology Stipend	\$0	\$0	\$0	\$0	\$190
Pers Employer Rate	\$18,005	\$20,697	\$20,709	\$20,709	\$22,539
PERS Unfunded Accrued Liab	\$7,756	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$10,968
Allocated OPEB - Payment to Trust	\$22,564	\$0	\$0	\$0	\$10,968
Allocated Liability Insurance	\$10,640	\$11,274	\$12,039	\$13,609	\$17,398
Allocated Wrkrs Comp Insurance	\$8,887	\$7,354	\$6,346	\$6,250	\$6,489
TOTAL	\$349,518	\$321,271	\$343,814	\$339,201	\$421,467

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$0	\$0	\$300	\$300	\$300
Other Supplies & Materials	\$36,493	\$50,737	\$41,700	\$41,700	\$45,000
Facilities/Grounds Maintenance	\$15,690	\$12,331	\$20,000	\$20,000	\$20,000
Equipment Maintenance	\$3,331	\$3,045	\$3,000	\$3,000	\$3,000
Vehicle Maintenance	\$8,383	\$7,558	\$6,000	\$6,000	\$24,000
Equipment Rental	\$1,730	\$136	\$1,000	\$1,000	\$1,000
Utilities - Gas & Electric	\$7,756	\$8,214	\$7,500	\$7,500	\$10,000
Utilities - Water & Sewer	\$67,048	\$78,219	\$67,000	\$67,000	\$77,050
Waste Disposal & Recycling	\$6,332	\$9,834	\$0	\$0	\$0
Allocated IT Costs	\$29,064	\$21,851	\$32,890	\$32,890	\$35,180
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	\$43,229	\$19,590	\$29,600	\$29,600	\$35,000
TOTAL	\$219,057	\$211,513	\$212,465	\$212,465	\$254,005

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$5,814	\$3,652	\$3,000	\$3,000	\$3,000
TOTAL	\$5,814	\$3,652	\$3,000	\$3,000	\$3,000

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Park Maintenance	\$574,389	\$536,436	\$559,279	\$554,666	\$678,472
TOTAL	\$574,389	\$536,436	\$559,279	\$554,666	\$678,472

Program Revenue

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3191) Tree Removal In Lieu Fee	-8,724	6,253	2,000	4,005	2,000
(3801) Refunds & Reimbursements	10,931	11,074	11,000	11,672	12,000
Total	2,207	17,327	13,000	15,677	14,000

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Facility & Grounds Worker	0.95	0.95	0.95	0.95
Information Technology Manager	0.00	0.00	0.00	0.06
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	2.58	2.63

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Maintain a clean and beautiful environment for residents and visitors to enjoy.	Trees planted	*	26	1	0	3
		Drought tolerant plants added	120%	664	324	150	150
		Mutt Mitt Stations	26	26	26	26	26
		Mutt Mitts provided for pet waste	*	120,000	110,000	120,000	120,000

* data not readily available

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 (2) Maintenance Workers.

The two (2) 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 (2) 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 2021/2022 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 105 trees.
- Continued to 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.

Fiscal Year 2022/2023 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 which includes 105 trees.
- Continue to 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

- The loan from the State of California Energy Resources Conservation and Development Commission that was disbursed on June 30, 2011, in the amount of \$200,000 will be paid off this Fiscal Year. Current annual energy savings under this program are \$21,060.

Did You Know?

- Air filters at Town buildings were changed monthly during the pandemic.
- These two maintenance workers 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$152,803	\$171,797	\$166,613	\$166,613	\$188,101
Overtime	\$2,252	\$6,159	\$2,000	\$10,000	\$10,000
Medicare & Fica	\$2,063	\$2,418	\$2,416	\$2,416	\$2,727
Deferred Compensation	\$9,764	\$10,704	\$11,350	\$11,350	\$12,838
Payment-In Lieu Health	\$0	\$0	\$5,100	\$5,100	\$5,100
Health Insurance	\$16,408	\$20,244	\$25,230	\$21,500	\$27,904
Dental Insurance	\$2,975	\$3,403	\$3,658	\$3,658	\$3,721
Vision Insurance	\$0	\$0	\$988	\$988	\$1,015
Life/Disability Insurance	\$1,417	\$1,726	\$1,828	\$1,828	\$1,983
Cell Phone Allowance	\$0	\$0	\$1,896	\$1,896	\$1,949
Other Employee Reimbursement	\$0	\$0	\$1,531	\$1,531	\$1,564
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$11,203	\$13,574	\$13,749	\$13,749	\$15,271
PERS Unfunded Accrued Liab	\$762	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$9,170
Allocated OPEB - Payment to Trust	\$17,907	\$0	\$0	\$0	\$9,170
Allocated Liability Insurance	\$8,441	\$9,193	\$10,016	\$11,322	\$15,024
Allocated Wrks Comp Insurance	\$7,051	\$5,995	\$5,279	\$5,200	\$5,604
TOTAL	\$233,044	\$245,214	\$251,654	\$257,151	\$311,243

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$50	\$102	\$300	\$300	\$300
Other Supplies & Materials	\$7,430	\$12,829	\$5,000	\$5,000	\$6,000
Facilities/Grounds Maintenance	\$15,087	\$11,604	\$14,100	\$14,100	\$14,100
Equipment Maintenance	\$61	\$1,790	\$2,000	\$2,000	\$2,000
Vehicle Maintenance	\$1,200	\$1,102	\$1,500	\$1,500	\$1,500
Utilities - Gas & Electric	\$9,521	\$25,227	\$25,710	\$25,710	\$27,000
Utilities - Water & Sewer	\$34,271	\$36,054	\$30,000	\$30,000	\$35,000
Waste Disposal & Recycling	\$2,261	\$3,512	\$0	\$25	\$0
Allocated IT Costs	\$14,255	\$10,716	\$25,240	\$25,240	\$27,000
Conference & Travel	\$1,045	\$0	\$1,700	\$1,700	\$1,700
Meetings & Training	\$1,739	\$256	\$850	\$850	\$850
Dues & Subscriptions	\$0	\$50	\$500	\$500	\$500
Allocated Property Insurance	\$38,570	\$51,112	\$56,800	\$43,976	\$56,000
Contract Services	\$32,792	\$51,181	\$62,875	\$62,875	\$62,872
TOTAL	\$158,282	\$205,534	\$226,575	\$213,776	\$234,822

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$5,729	\$1,490	\$3,000	\$3,000	\$3,000
TOTAL	\$5,729	\$1,490	\$3,000	\$3,000	\$3,000

Loan Payments

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Principal	\$18,758	\$19,330	\$19,914	\$19,914	\$10,032
Interest	\$1,911	\$1,339	\$755	\$755	\$154
TOTAL	\$20,669	\$20,669	\$20,669	\$20,669	\$10,186

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Government Buildings	\$417,724	\$472,907	\$501,898	\$494,596	\$559,251
TOTAL	\$417,724	\$472,907	\$501,898	\$494,596	\$559,251

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Information Technology Manager	0.00	0.00	0.00	0.06
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	1.98	2.03



State of California
Energy Resources Conservation
and Development Commission
1516 Ninth Street
Sacramento, California 95814-5512

Final Loan Amortization Table

Loan Number: 010-09-ECA			Number of Payments: 23		
Recipient: Town of Yountville			Disbursement Date: 6/30/2011		
Loan Amount: \$200,000.00			Project Completion Date: 6/30/2012		
Interest Rate: 3.00 %			Annual Energy Savings: \$21,060.00		

Trans #	Payment Date	Accrued Interest	Payment Amount	Interest Payment	Principal Payment	Principal Balance
Disbursement 1	7/5/2011	\$0.00	(\$188,810.91)	\$0.00	(\$188,810.91)	\$188,810.91
Disbursement 2	8/25/2011	\$791.45	(\$11,189.09)	\$0.00	(\$11,189.09)	\$200,000.00
Payment 1	12/22/2011	\$1,956.16	\$10,334.55	\$2,747.62	\$7,586.93	\$192,413.07
Payment 2	6/22/2012	\$2,894.10	\$10,334.55	\$2,894.10	\$7,440.45	\$184,972.62
Payment 3	12/22/2012	\$2,782.19	\$10,334.55	\$2,782.19	\$7,552.36	\$177,420.26
Payment 4	6/22/2013	\$2,654.01	\$10,334.55	\$2,654.01	\$7,680.54	\$169,739.73
Payment 5	12/22/2013	\$2,553.07	\$10,334.55	\$2,553.07	\$7,781.48	\$161,958.25
Payment 6	6/22/2014	\$2,422.72	\$10,334.55	\$2,422.72	\$7,911.83	\$154,046.41
Payment 7	12/22/2014	\$2,317.03	\$10,334.55	\$2,317.03	\$8,017.52	\$146,028.89
Payment 8	6/22/2015	\$2,184.43	\$10,334.55	\$2,184.43	\$8,150.12	\$137,878.77
Payment 9	12/22/2015	\$2,073.85	\$10,334.55	\$2,073.85	\$8,260.70	\$129,618.07
Payment 10	6/22/2016	\$1,949.60	\$10,334.55	\$1,949.60	\$8,384.95	\$121,233.12
Payment 11	12/22/2016	\$1,823.48	\$10,334.55	\$1,823.48	\$8,511.07	\$112,722.05
Payment 12	6/22/2017	\$1,686.20	\$10,334.55	\$1,686.20	\$8,648.35	\$104,073.70
Payment 13	12/22/2017	\$1,565.38	\$10,334.55	\$1,565.38	\$8,769.17	\$95,304.53
Payment 14	6/22/2018	\$1,425.65	\$10,334.55	\$1,425.65	\$8,908.90	\$86,395.63
Payment 15	12/22/2018	\$1,299.48	\$10,334.55	\$1,299.48	\$9,035.07	\$77,360.57
Payment 16	6/22/2019	\$1,157.23	\$10,334.55	\$1,157.23	\$9,177.32	\$68,183.24
Payment 17	12/22/2019	\$1,025.55	\$10,334.55	\$1,025.55	\$9,309.00	\$58,874.25
Payment 18	6/22/2020	\$885.53	\$10,334.55	\$885.53	\$9,449.02	\$49,425.23
Payment 19	12/22/2020	\$743.41	\$10,334.55	\$743.41	\$9,591.14	\$39,834.09
Payment 20	6/22/2021	\$595.87	\$10,334.55	\$595.87	\$9,738.68	\$30,095.41
Payment 21	12/22/2021	\$452.67	\$10,334.55	\$452.67	\$9,881.88	\$20,213.53
Payment 22	6/22/2022	\$302.37	\$10,334.55	\$302.37	\$10,032.18	\$10,181.35
Payment 23	12/22/2022	\$153.14	\$10,334.49	\$153.14	\$10,181.35	\$0.00

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Ensure public spaces are maintained at a high level and always ready for use.	Special community events supported	20	23	1	13	26
		Emergency generator tests completed	*	*	2	5	5

* data not readily available



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Parks & Recreation - Administration & Services Department Expenditures

General Fund Department 01-5405



Parks and Recreation Mission Statement

"Yountville Parks & Recreation Department 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 the department include:

- Finance and employment-related tasks
- Park picnic area reservations
- Special event application process administration, amplified sound permits, block party permits and filming/photography permits
- 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 2021/2022 Accomplishments

- Staff worked diligently to return to in-person services with the ongoing COVID 19 guidelines and restrictions.
- We continued to support the robust workplan of the Yountville Arts Commission.
- We began the Parks & Recreation Master Planning process with goal of finalizing by November 2022.
- We successfully recruited sufficient staffing for Camp Y-Ville in a very difficult job market.

Fiscal Year 2022/2023 Goals and Objectives

- Finalize the Parks & Recreation Master Plan to present to the Parks and Recreation Advisory Commission and the Town Council for approval.
- Research and potentially implement the facility scheduler and rental module that is offered as a part of the ASAP Software System that we are already using for Recreation Class registration.
- Continue implementation of DocuSign OR Laserfiche for permit applications, agreements, rental forms, and registration forms.
- Reconfigure front desk for more security and more efficiency.
- Revise Part Time Staff onboarding system for greater efficiency.
- Research options for registration software to ensure we are remaining up to date on technology.
- Research options for messaging participants timely updates instead of relying solely on email or phone calls.
- Implement IPAD Electronic Liability Waiver at the front desk.

Budget Highlights

- We will return to producing, printing, and mailing 3 Recreation Guides a year.
- We anticipate a strong return to pre-pandemic levels of Park Picnic Site reservations and Special Event Permitting.
- Facility & Events Specialist reassigned as Recreation Coordinator level which allows the incumbent to perform in a broader role.

Did You Know?

- Our team processed 1,672 registrations for Recreation Programs from July 1, 2021 – March 9, 2022. We anticipate a strong return to pre-pandemic levels of Park Picnic Site reservations and Special Event Permitting.
- As of April 2022, we have processed 173 Park Picnic Site and Sport Court Reservations.
- 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$247,731	\$236,613	\$224,515	\$224,515	\$263,334
Salaries - Part Time	\$28,104	\$3,475	\$12,000	\$12,000	\$12,000
Overtime	\$550	\$234	\$500	\$500	\$500
Medicare & Fica	\$4,989	\$3,406	\$4,173	\$4,173	\$4,736
Deferred Compensation	\$13,626	\$12,845	\$15,949	\$15,949	\$18,549
Payment-In Lieu Health	\$0	\$0	\$300	\$300	\$300
Health Insurance	\$30,433	\$31,776	\$32,282	\$32,282	\$38,151
Dental Insurance	\$2,572	\$2,681	\$2,594	\$2,594	\$2,882
Vision Insurance	\$729	\$0	\$735	\$735	\$833
Life/Disability Insurance	\$2,274	\$2,142	\$2,123	\$2,123	\$2,345
Automobile Allowance	\$2,200	\$2,400	\$2,448	\$2,448	\$2,616
Cell Phone Allowance	\$4,560	\$4,720	\$1,411	\$1,411	\$1,599
Other Employee Reimbursement	\$300	\$600	\$882	\$882	\$999
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$30,351	\$31,477	\$31,477	\$31,477	\$36,000
PERS Unfunded Accrued Liab	\$43,434	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$12,972
Allocated OPEB - Payment to Trust	\$27,894	\$0	\$0	\$0	\$12,972
Allocated Liability Insurance	\$13,155	\$12,459	\$13,158	\$14,874	\$19,062
Allocated Wrkrs Comp Insurance	\$10,988	\$8,126	\$6,936	\$6,831	\$7,280
TOTAL	\$463,891	\$352,956	\$351,484	\$353,095	\$437,231

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$5,759	\$5,148	\$6,000	\$5,000	\$6,000
Other Supplies & Materials	\$6,804	\$4,541	\$6,000	\$5,000	\$5,000
Postage & Printing	\$24,102	\$8,514	\$18,000	\$18,000	\$19,500
Bank & Fiscal Agent Fees	\$8,513	\$10,049	\$8,500	\$8,500	\$8,500
Personnel Services	\$1,964	\$925	\$2,500	\$2,500	\$2,500
Advertising	\$1,655	\$571	\$2,500	\$2,500	\$2,500
Contract Instructors	\$0	\$120	\$0	\$0	\$0
Equipment Maintenance	\$0	\$0	\$500	\$500	\$500
Vehicle Maintenance	\$116	\$415	\$1,000	\$1,000	\$1,000
Allocated IT Costs	\$17,898	\$14,919	\$17,290	\$17,290	\$20,240
Conference & Travel	\$162	\$0	\$1,500	\$1,500	\$2,500
Meetings & Training	\$2,117	\$329	\$1,500	\$1,500	\$1,500
Dues & Subscriptions	\$2,105	\$725	\$2,985	\$2,985	\$3,360
Contract Services	\$7,162	\$4,625	\$23,000	\$23,000	\$14,000
TOTAL	\$78,356	\$50,880	\$91,275	\$89,275	\$87,100

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$0	\$0	\$0	\$0	\$4,700
TOTAL	\$0	\$0	\$0	\$0	\$4,700

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Admin & Services	\$542,246	\$403,836	\$442,759	\$442,370	\$529,031
TOTAL	\$542,246	\$403,836	\$442,759	\$442,370	\$529,031

Program Revenue

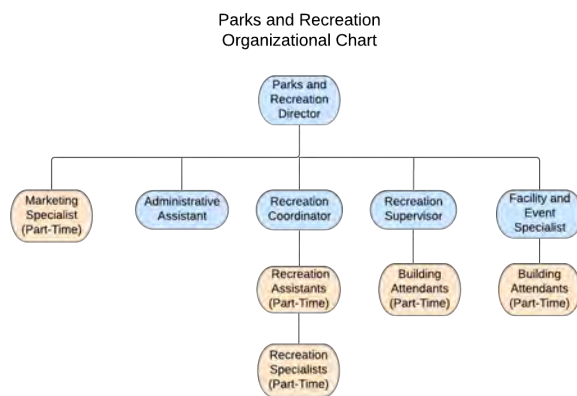
	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3120) Special Event Permit	4,152	640	2,500	2,500	2,500
(3315) Park Rentals	6,615	6,426	4,000	14,500	14,000
Total	10,767	7,066	6,500	17,000	16,500

Full-Time Staff Allocations

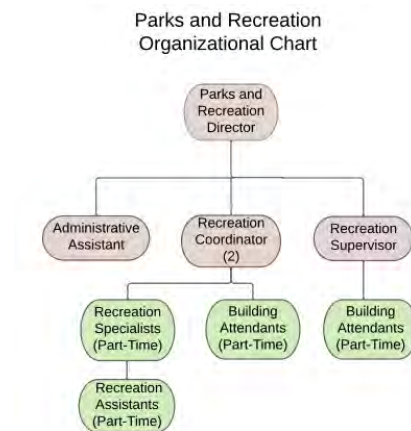
	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.50	0.50	0.50	0.52
Community Facilities Manager	0.14	0.00	0.00	0.00
Deputy Director of HR & IT*	0.05	0.05	0.05	0.05
Finance Director	0.05	0.05	0.05	0.05
Financial Analyst/Accountant II	0.10	0.00	0.00	0.00
Information Technology Manager	0.00	0.00	0.00	0.06
Parks & Recreation Director	0.82	0.82	0.82	0.84
Recreation Coordinator	0.00	0.00	0.00	0.10
Recreation Supervisor	0.05	0.05	0.00	0.00
Town Manager	0.05	0.05	0.05	0.05
TOTAL	1.76	1.52	1.47	1.67

*Deputy Director of HR & IT position was formerly titled Management Analyst II.

Prior Year Parks & Recreation Organizational Chart



Current Parks & 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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	To provide healthy, cost effective opportunities for Community Connection!	Park Picnic Site Reservations	214	217	10**	300	350
		Picnic Site Reservation Attendees	7,605	8,250	250**	12,000	14,000
		Special Event, Film and Sound Permit Applications Processed	40	52	1**	23	35
		Registrations Processed	5,222	5,522	2543**	4,568	6,500

*data not readily available

Parks and Recreation Master Plan Survey

Help guide the future of Parks & Recreation in Yountville by taking our short survey!



Visit www.townofyountville.com/masterplan or pick up a paper survey at the Community Center



TOWNOFYOUNTVILLE.COM/MASTERPLAN

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.

Significant changes were made to the program in 2021 due to COVID 19. While we were able to offer slightly larger cohorts than in 2019, we still limited enrollment to two cohorts. We also only offered full time care. This assisted in keeping all campers and staff consistent and safe during camp.

Fiscal Year 2021/2022 Accomplishments

- Successfully transitioned to operating Camp solely out of the Community Center.
- We continued to adapt our training to include mostly online with one in person day due to the closure and loss of Yountville Elementary School as our home site.
- Made it through the 9-week summer with no positive COVID 19 cases or exposures at camp.

Fiscal Year 2022/2023 Goals and Objectives

- Bring back field trips and swimming as available in 2022.
- Continue with the 5 Day a Week model for consistency and increased revenue.
- Recruit, hire, train and retain 5 new Camp Recreation Assistants.
- Utilize Camp Recreation Specialist Position to assist with overall management and support of the Recreation Coordinator.

Budget Highlights

- You will notice a return to a more normal budget for camp that includes increases in contract services and supplies.
- Increases for part time salaries continue to grow each year with minimum wage increases.

Did You Know?

- Summer Camp Y-Ville 2022 theme is “Camp Y-Ville, The Greatest Camp on Earth” and will feature 9 weeks of circus themed weeks!
- We will visit the St. Helena High School Pool operated by Waves Aquatics this summer for Recreational Swim once a week utilizing public transportation.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$26,334	\$28,012	\$34,341	\$34,341	\$43,275
Salaries - Part Time	\$52,607	\$54,349	\$58,000	\$58,000	\$62,000
Overtime	\$896	\$379	\$500	\$500	\$1,000
Medicare & Fica	\$4,964	\$4,522	\$4,935	\$4,935	\$5,370
Deferred Compensation	\$1,758	\$1,771	\$2,400	\$2,400	\$3,025
Health Insurance	\$3,647	\$4,049	\$5,954	\$5,954	\$7,787
Dental Insurance	\$402	\$335	\$434	\$434	\$548
Vision Insurance	\$0	\$0	\$235	\$235	\$263
Life/Disability Insurance	\$242	\$278	\$373	\$373	\$464
Automobile Allowance	\$0	\$0	\$48	\$48	\$48
Cell Phone Allowance	\$0	\$0	\$451	\$451	\$504
Other Employee Reimbursement	\$0	\$0	\$282	\$282	\$315
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$2,399	\$2,529	\$3,095	\$3,095	\$3,766
PERS Unfunded Accrued Liab	\$1,868	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$2,161
Allocated OPEB - Payment to Trust	\$2,902	\$0	\$0	\$0	\$2,161
Allocated Liability Insurance	\$1,369	\$1,462	\$2,012	\$2,274	\$3,026
Allocated Wrkrs Comp Insurance	\$1,143	\$953	\$1,060	\$1,044	\$1,129
TOTAL	\$100,531	\$98,640	\$114,121	\$114,367	\$136,942

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$149	\$124	\$500	\$500	\$500
Other Supplies & Materials	\$11,444	\$9,560	\$10,000	\$9,500	\$12,500
Advertising	\$134	\$30	\$1,000	\$1,000	\$1,000
Facility Rental	\$2,932	\$0	\$0	\$0	\$0
Allocated IT Costs	\$4,092	\$3,408	\$5,530	\$5,530	\$5,910
Conference & Travel	\$0	\$0	\$1,200	\$1,200	\$1,200
Meetings & Training	\$535	\$130	\$600	\$600	\$1,000
Contract Services	\$6,384	\$0	\$1,500	\$1,500	\$18,000
TOTAL	\$25,670	\$13,252	\$20,330	\$19,830	\$40,110

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Camp	\$126,201	\$111,892	\$134,451	\$134,197	\$177,052
TOTAL	\$126,201	\$111,892	\$134,451	\$134,197	\$177,052

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3538) Camp Program Fees	97,227	83,083	105,000	150,000	125,000
Total	97,227	83,083	105,000	150,000	125,000

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.05	0.05	0.05	0.05
Information Technology Manager	0.00	0.00	0.00	0.06
Parks & Recreation Director	0.02	0.02	0.02	0.02
Recreation Coordinator	0.30	0.30	0.40	0.40
TOTAL	0.37	0.37	0.47	0.53

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	To offer high quality Day Camps for residents and local employees needing childcare options in Yountville.	Registered Campers each year	*	832	425**	549	650

*data not readily available

** 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. We are seeing a more return to normal with classes being held in person and an increase in rental and community events. Although we saw a step back with the COVID-19 pandemic in early 2022, we are looking forward to more events in the remainder 2022.

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 services offered by the Yountville Community Center are broken into three core areas:

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.

2. 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. The Town also offers the venue for co-sponsored events to Yountville based non-profits as well as on a case-by-case approval basis of other local non-profits.

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 rental assistance with event set up, monitor events, help with audio and visual equipment set up, ensure that rules and regulations are followed such as facility maintenance and clean-up procedures.

3. 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. This is one important way the Town of Yountville supports the community.

Fiscal Year 2021/2022 Accomplishments

- Implemented a marketing strategy focused on packages to make it easier for potential customers to analyze cost before reaching out.
- Continued branding for Yountville Events with a robust online presence and tools to easily connect potential renters to information.
- The Community Center was the site of the 2021 Grapegrowers multi day Rootstock Conference in November.
- Completed the generator upgrade project to power both buildings from the one, permanent generator as well as install an automatic switch which would engage automatically in the event of a power outage.

Fiscal Year 2022/2023 Goals and Objectives

- Offer Full-Service Packages for customers looking for that type of option.
- Make outdoor improvements to lawn/event patio to make it more ambient for outdoor events.
- Recruit and retain a consistent team of event staff members.
- Continue to balance the needs of programming with rental opportunities.
- Contract with an event photographer to enhance our marketing collateral.

Budget Highlights

- Other Supplies and Materials line 4120 shows an increase for supplies to enhance the outdoor areas of the Community Center including portable trellis screens, outdoor temporary lighting, portable wedding arch and two additional tables for the front plaza to replace the aging ones.

Did You Know?

- From July 1, 2021 – March 9, 2022 we booked 23 paid events of which 3 were multiple day bookings.
- The Facility and Event Specialist has sent 83 quotes to inquiring clients and received and replied to over 200 inquiries.
- We have given 38 tours and have had 1,285 visits to the Yountville Events website with 913 being unique visitors!

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$149,714	\$82,598	\$82,703	\$82,703	\$95,488
Salaries - Part Time	\$7,952	\$3,585	\$8,000	\$8,000	\$10,000
Overtime	\$137	\$506	\$500	\$500	\$1,000
Medicare & Fica	\$2,578	\$1,346	\$1,811	\$1,811	\$2,150
Deferred Compensation	\$7,963	\$2,710	\$5,952	\$5,952	\$6,728
Health Insurance	\$13,201	\$10,541	\$12,692	\$14,500	\$18,505
Dental Insurance	\$1,071	\$851	\$934	\$934	\$1,343
Vision Insurance	\$0	\$0	\$473	\$473	\$450
Life/Disability Insurance	\$1,046	\$624	\$867	\$867	\$888
Automobile Allowance	\$0	\$0	\$528	\$528	\$528
Cell Phone Allowance	\$240	\$80	\$907	\$907	\$865
Other Employee Reimbursement	\$0	\$0	\$580	\$580	\$553
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$14,766	\$8,075	\$8,463	\$8,463	\$9,561

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
PERS Unfunded Accrued Liab	\$22,295	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$4,528
Allocated OPEB - Payment to Trust	\$14,665	\$0	\$0	\$0	\$4,528
Allocated Liability Insurance	\$6,917	\$4,180	\$4,846	\$5,477	\$6,967
Allocated Wrkrs Comp Insurance	\$4,726	\$2,728	\$2,554	\$2,516	\$2,599
TOTAL	\$247,272	\$117,824	\$131,810	\$134,211	\$166,780

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$27	\$288	\$350	\$350	\$500
Other Supplies & Materials	\$10,677	\$4,946	\$6,400	\$6,400	\$16,450
Postage & Printing	\$55	\$0	\$300	\$300	\$0
Advertising	\$5,513	\$4,858	\$5,550	\$5,550	\$5,550
Facilities/Grounds Maintenance	\$6,080	\$0	\$5,500	\$3,500	\$3,500
Equipment Maintenance	\$851	\$0	\$2,000	\$2,000	\$2,500
Utilities - Gas & Electric	\$68,387	\$59,262	\$45,000	\$45,000	\$65,000
Utilities - Water & Sewer	\$11,009	\$11,951	\$11,500	\$11,500	\$11,500
Waste Disposal & Recycling	\$10,905	\$8,343	\$0	\$0	\$0
Allocated IT Costs	\$14,361	\$11,971	\$11,170	\$11,170	\$11,950
Conference & Travel	\$0	\$0	\$500	\$500	\$500
Meetings & Training	\$0	\$113	\$500	\$500	\$500
Dues & Subscriptions	\$31	\$0	\$500	\$500	\$250
Special Events Insurance	\$1,167	\$0	\$3,000	\$2,500	\$2,500
Contract Services	\$42,707	\$31,463	\$53,500	\$53,500	\$41,420
TOTAL	\$171,769	\$133,194	\$145,770	\$143,270	\$162,120

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$1,174	\$0	\$0	\$0	\$0
TOTAL	\$1,174	\$0	\$0	\$0	\$0

Total Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Community Center	\$420,215	\$251,018	\$277,580	\$277,481	\$328,900
TOTAL	\$420,215	\$251,018	\$277,580	\$277,481	\$328,900

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3312) Community Hall Rental	23,356	7,233	24,000	42,000	35,000
(3313) Community Center Rental	6,060	8,256	6,500	12,500	12,000
(3314) Other Facility Rental Charges	15,564	4,923	12,000	34,000	24,000
Total	44,980	20,412	42,500	88,500	71,000

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.05	0.05	0.05	0.05
Community Facilities Manager	0.70	0.00	0.00	0.00
Facility & Event Specialist	0.50	0.70	0.70	0.00
Information Technology Manager	0.00	0.00	0.00	0.06
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	0.00	0.60
Town Manager	0.05	0.05	0.05	0.05
TOTAL	1.45	0.95	0.95	0.90

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated
	Provide a high quality space for events and activities for the community and visitors to enjoy.	Facility Rentals including co-sponsored	79	52	1**	74
		Visits to new yountvilleevents.com website.	*	*	1240	1,759
		Rental inquiries and Tours	*	*	101	330

*data not readily available

** Covid 19 Closures resulted in drastic drop in activity

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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 2021/2022 Accomplishments

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

Fiscal Year 2022/2023 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 2022/2023.

Did You Know?

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

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$47,519	\$38,574	\$12,064	\$12,064	\$0
Salaries - Part Time	\$32,022	\$5,915	\$4,000	\$4,000	\$0
Overtime	\$627	\$520	\$500	\$500	\$0
Medicare & Fica	\$2,970	\$954	\$481	\$481	\$0
Deferred Compensation	\$3,260	\$2,462	\$840	\$840	\$0
Health Insurance	\$6,886	\$6,072	\$2,006	\$1,300	\$0
Dental Insurance	\$588	\$506	\$148	\$148	\$0
Vision Insurance	\$0	\$0	\$70	\$70	\$0
Life/Disability Insurance	\$448	\$395	\$125	\$125	\$0
Automobile Allowance	\$0	\$0	\$48	\$48	\$0
Cell Phone Allowance	\$0	\$0	\$134	\$134	\$0
Other Employee Reimbursement	\$0	\$0	\$84	\$84	\$0
Pers Employer Rate	\$3,715	\$3,541	\$1,261	\$1,261	\$0
PERS Unfunded Accrued Liab	\$3,244	\$0	\$0	\$0	\$0
Allocated OPEB - Payment to Trust	\$5,716	\$0	\$0	\$0	\$0
Allocated Liability Insurance	\$2,696	\$2,012	\$707	\$799	\$0
Allocated Wrks Comp Insurance	\$2,252	\$1,312	\$373	\$367	\$0
TOTAL	\$111,944	\$62,264	\$22,842	\$22,222	\$0

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$6,453	\$1,303	\$1,200	\$1,200	\$0
Advertising	\$0	\$0	\$350	\$350	\$0
Facility Rental	\$3,570	\$0	\$0	\$0	\$0
Allocated IT Costs	\$8,509	\$7,093	\$1,650	\$1,650	\$0
Contract Services	\$8,725	\$0	\$0	\$0	\$0
TOTAL	\$27,257	\$8,396	\$3,200	\$3,200	\$0

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
After School	\$139,201	\$70,660	\$26,042	\$25,422	\$0
TOTAL	\$139,201	\$70,660	\$26,042	\$25,422	\$0

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3534) Afterschool Program	93,145	17,407	6,500	160	0
Total	93,145	17,407	6,500	160	0

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.10	0.10	0.02	0.00
Parks & Recreation Director	0.02	0.02	0.02	0.00
Recreation Coordinator	0.65	0.40	0.10	0.00
TOTAL	0.77	0.52	0.14	0.00

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 - After School 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 - After School Program Department seeks to achieve this objective.

Parks & Recreation - After School Program 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
	Provide childcare option in Yountville for out of school time.	Registrations for After School Program	489	426	130	Program Ended due to school closure	

*data not readily available



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.

All the classes offered 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 2021/2022 Accomplishments

- We continued to evolve the Golden Ticket Program with fresh classes and programs each season.
- In Fall 2021 we reopened to hybrid programming with some classes online and some in person as the Public Health mandates allowed.
- We supported an in person-outdoor Health Fair focused on older adults in the fall of 2021 that offered Covid booster shots in partnership with St. Helena Hospital.

Fiscal Year 2022/2023 Goals and Objectives

- Update processes for Golden Ticket registration making it more accessible for that user group.
- Update our supply fee structure for the Golden Ticket program to make it more manageable for participants.
- Continue to build excursion program back up to pre-pandemic activity levels.
- Recruit and retain team of Building Attendants to support weekday classes and programs.

Budget Highlights

- The 2022-23 budget shows increase for return to pre-pandemic offerings including our very popular excursions and a large variety of classes.

Did You Know?

- Our Golden Ticket Program had 226 Members in 2021-22. Those members signed up for 1,155 classes. This enrollment is comprised of 71% Yountville Residents and 29% Non-Residents mainly from Napa and St. Helena.
- We offer over 25 hours of classes and programs each week for adults over 50 and another 12 hours for all aged adults.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$80,918	\$83,967	\$96,797	\$96,797	\$124,265
Salaries - Part Time	\$24,645	\$5,808	\$22,000	\$22,000	\$22,000
Overtime	\$210	\$94	\$250	\$250	\$500
Medicare & Fica	\$2,834	\$1,507	\$3,087	\$3,087	\$3,485
Deferred Compensation	\$5,075	\$4,779	\$6,761	\$6,761	\$8,683
Health Insurance	\$19,486	\$21,372	\$29,983	\$29,983	\$34,279
Dental Insurance	\$1,718	\$1,835	\$2,435	\$2,435	\$2,627
Vision Insurance	\$0	\$0	\$585	\$585	\$638
Life/Disability Insurance	\$727	\$784	\$1,054	\$1,054	\$1,192
Automobile Allowance	\$0	\$0	\$48	\$48	\$48
Cell Phone Allowance	\$0	\$0	\$1,123	\$1,123	\$1,224
Other Employee Reimbursement	\$0	\$0	\$702	\$702	\$765
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$10,041	\$11,047	\$13,141	\$13,141	\$16,537
PERS Unfunded Accrued Liab	\$23,344	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$6,202
Allocated OPEB - Payment to Trust	\$8,793	\$0	\$0	\$0	\$6,202
Allocated Liability Insurance	\$4,147	\$4,267	\$5,671	\$6,410	\$8,142
Allocated Wrkrs Comp Insurance	\$3,464	\$2,782	\$2,989	\$2,944	\$3,037
TOTAL	\$185,402	\$138,241	\$186,626	\$187,320	\$239,926

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$0	\$0	\$350	\$350	\$0
Other Supplies & Materials	\$5,749	\$775	\$5,500	\$6,000	\$8,000
Supplies for Resale	\$3,748	\$0	\$7,000	\$6,000	\$13,000
Advertising	\$2,183	\$2,844	\$2,500	\$2,000	\$2,000
Contract Instructors	\$39,712	\$33,344	\$40,000	\$40,000	\$45,000
Allocated IT Costs	\$8,509	\$7,093	\$13,760	\$13,760	\$14,710
Contract Services	\$10,474	\$0	\$5,500	\$5,500	\$15,000
TOTAL	\$70,376	\$44,056	\$74,610	\$73,610	\$97,710

Total Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Leisure Programs	\$255,778	\$182,297	\$261,236	\$260,930	\$337,636
TOTAL	\$255,778	\$182,297	\$261,236	\$260,930	\$337,636

Program Revenue

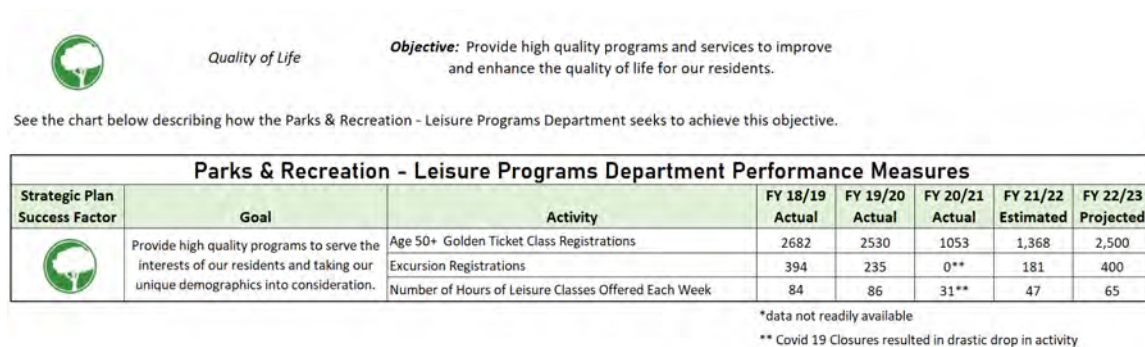
	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3530) Class Fees	53,929	20,678	40,000	55,000	53,000
(3539) Excursion Fees	11,407	10	12,000	3,500	15,000
Total	65,336	20,688	52,000	58,500	68,000

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.20	0.20	0.25	0.25
Information Technology Manager	0.00	0.00	0.00	0.06
Parks & Recreation Director	0.02	0.02	0.02	0.02
Recreation Coordinator	0.00	0.00	0.10	0.10
Recreation Supervisor	0.70	0.70	0.80	0.85
TOTAL	0.92	0.92	1.17	1.28

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:



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 Time - The program is free to residents, and non-residents can purchase an annual pass. Open Gym play is offered for Basketball and Pickleball.
- Pickleball support for tournaments and clinics.
- Cornhole League

Fiscal Year 2021/2022 Accomplishments

- We transitioned back to indoor Open Gym Sports as Public Health Mandates allowed.
- We had record numbers of participants in our Mini-Sports programs.
- We filled our first ever Cornhole League with 8 teams.

Fiscal Year 2022/2023 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.
- Build Corn Hole League to offer multiple seasons.
- Offer additional Pickleball Clinics during the year.

Budget Highlights

- This budget includes the purchase of an outdoor Table Tennis Table for Vineyard Park. This addition was partially fundraised for by the community to offset some of the cost.

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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$17,565	\$17,113	\$17,036	\$17,036	\$27,383
Salaries - Part Time	\$14,794	\$436	\$12,000	\$12,000	\$12,000
Overtime	\$33	\$23	\$100	\$100	\$500
Medicare & Fica	\$1,340	\$251	\$1,165	\$1,165	\$1,315
Deferred Compensation	\$1,063	\$948	\$1,188	\$1,188	\$1,913
Health Insurance	\$3,709	\$3,874	\$3,635	\$3,000	\$5,040
Dental Insurance	\$326	\$330	\$282	\$282	\$361
Vision Insurance	\$0	\$0	\$100	\$100	\$153
Life/Disability Insurance	\$147	\$156	\$180	\$180	\$288
Automobile Allowance	\$0	\$0	\$48	\$48	\$48
Cell Phone Allowance	\$0	\$0	\$192	\$192	\$293
Other Employee Reimbursement	\$0	\$0	\$120	\$120	\$183
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$2,199	\$2,261	\$1,959	\$1,959	\$2,475
PERS Unfunded Accrued Liab	\$4,314	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$1,366
Allocated OPEB - Payment to Trust	\$1,803	\$0	\$0	\$0	\$1,366
Allocated Liability Insurance	\$851	\$879	\$998	\$1,129	\$2,059
Allocated Wrks Comp Insurance	\$710	\$574	\$526	\$518	\$768
TOTAL	\$48,854	\$26,846	\$39,528	\$39,016	\$57,611

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$1,255	\$70	\$1,500	\$2,509	\$7,500
Advertising	\$0	\$0	\$250	\$250	\$250
Contract Instructors	\$0	\$0	\$0	\$0	\$1,000
Allocated IT Costs	\$2,983	\$2,485	\$2,350	\$2,350	\$2,510
TOTAL	\$4,238	\$2,555	\$4,100	\$5,109	\$11,260

Total Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Sports Programs	\$53,092	\$29,400	\$43,628	\$44,125	\$68,871
TOTAL	\$53,092	\$29,400	\$43,628	\$44,125	\$68,871

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3532) Sports Program Fees	4,204	15	700	7,000	7,500
Total	4,204	15	700	7,000	7,500

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.05	0.05	0.03	0.03
Information Technology Manager	0.00	0.00	0.00	0.06
Parks & Recreation Director	0.02	0.02	0.02	0.02
Recreation Coordinator	0.00	0.00	0.10	0.20
Recreation Supervisor	0.10	0.10	0.05	0.00
TOTAL	0.17	0.17	0.20	0.31

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Provide organized sports programs that are of interest to our residents.	Drop In Basketball Attendance	3495	3,295	0**	721**	2400
		Drop In Pickleball Attendance	3455	2,695	40**	291**	1100
		Cornhole Teams (New in 2022)	N/A	N/A	N/A	8	16

*data not readily available

** 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. Egg Hunt
6. 4th of July Concert in the Park Event *New*
7. Camp Out in the Park
8. Annual "Residents Bash" Event
9. Halloween Carnival
10. Popcorn Wednesdays (Weekly)
11. Morning Coffee in the Lobby

Revenue for this department is shown in 01-5413-3531 (Events Fees) and is generated through limited individual and business sponsorships for events such as Movies and Music in the Park and the minimal ticket fee for the annual Resident Event. Any remaining costs are covered by a Town General Fund subsidy.

Fiscal Year 2021/2022 Accomplishments

- Solicited sponsorships to cover 100% of the hard costs of offering the Movie in the Park Series for 2022.
- Solicited Sponsorships to cover 100% of the hard costs of offering the Music in the Park Series for 2022.

Fiscal Year 2022/2023 Goals and Objectives

- RESUME our community events and gatherings.
- Analyze an alternative to offering traditional fireworks for the 4th of July due to challenges with having a viewing area as well as fire danger.

Budget Highlights

- This budget reflects a return to pre-pandemic levels as we are bringing back the traditional level of events previously offered with the exception of the 4th of July Fireworks.
- In lieu of the fireworks, staff is planning to offer a concert in Veterans Memorial Park with festive decorations and food trucks.

Did You Know?

- Yountville Days will be celebrating its 44th Year in 2022!

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$56,391	\$56,130	\$58,642	\$58,642	\$66,653
Salaries - Part Time	\$6,529	\$2,567	\$8,250	\$8,250	\$12,000
Overtime	\$76	\$379	\$100	\$100	\$1,000
Medicare & Fica	\$1,247	\$919	\$1,481	\$1,481	\$1,884
Deferred Compensation	\$2,633	\$2,639	\$4,016	\$4,016	\$4,557
Health Insurance	\$8,556	\$9,287	\$12,640	\$11,500	\$14,782
Dental Insurance	\$687	\$778	\$967	\$967	\$1,076
Vision Insurance	\$0	\$0	\$390	\$390	\$390
Life/Disability Insurance	\$430	\$527	\$626	\$626	\$649
Automobile Allowance	\$0	\$0	\$72	\$72	\$72
Cell Phone Allowance	\$0	\$0	\$749	\$749	\$749
Other Employee Reimbursement	\$0	\$0	\$468	\$468	\$468
Pers Employer Rate	\$5,691	\$5,482	\$6,119	\$6,119	\$6,911
PERS Unfunded Accrued Liab	\$10,019	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$3,255
Allocated OPEB - Payment to Trust	\$6,459	\$0	\$0	\$0	\$3,255
Allocated Liability Insurance	\$3,046	\$2,862	\$3,436	\$3,883	\$5,039
Allocated Wrks Comp Insurance	\$1,808	\$1,866	\$1,811	\$1,784	\$1,880
TOTAL	\$103,571	\$83,436	\$99,768	\$99,048	\$124,621

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$26	\$0	\$500	\$500	\$0
Other Supplies & Materials	\$20,619	\$8,291	\$18,700	\$18,700	\$29,000
Advertising	\$4,407	\$971	\$1,800	\$1,800	\$1,500
Contract Instructors	\$200	\$0	\$0	\$0	\$0
Equipment Rental	\$2,545	\$0	\$1,500	\$1,500	\$8,000
Allocated IT Costs	\$3,757	\$3,130	\$9,170	\$9,170	\$9,810
Contract Services	\$34,954	\$8,591	\$15,800	\$15,800	\$26,300
TOTAL	\$66,508	\$20,983	\$47,470	\$47,470	\$74,610

Total Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Community Events & Programs	\$170,079	\$104,419	\$147,238	\$146,518	\$199,231
TOTAL	\$170,079	\$104,419	\$147,238	\$146,518	\$199,231

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3531) Events Fees	16,276	7,511	2,000	5,000	2,000
(3803) Donations & Contributions	0	430	9,500	4,000	8,500
Total	16,276	7,941	11,500	9,000	10,500

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Administrative Assistant II	0.05	0.05	0.10	0.10
Community Facilities Manager	0.16	0.00	0.00	0.00
Facility & Event Specialist	0.35	0.20	0.20	0.00
Parks & Recreation Director	0.03	0.03	0.03	0.03
Recreation Coordinator	0.05	0.30	0.30	0.50
Recreation Supervisor	0.15	0.15	0.15	0.15
TOTAL	0.79	0.73	0.78	0.78

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Provide high quality events that encourage community building and social activities for our residents.	Resident Bash Attendance	450	450	0**	300	350
		Movies in the Park attendance	1700	1500	0**	900	1200
		Yountville Days attendance	975	1800	0**	1500	2500
		Holiday Events attendance	4675	5150	3705	3500	4500
		Music in the Park attendance	2450	2200	900**	2400	3000

*data not readily available

** Covid 19 Closures resulted in drastic drop in activity



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. For 2022-23 Staff is requesting an increase in the part time staffing budget to support hiring a part time Recreation Specialist who will focus solely on supporting Yountville Arts events and marketing. 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 28 rotating sculptures and six (6) permanent 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.
- Gallery at the Community Center
 - Five (5) shows per year that include an opening reception.

- Literary Events
 - Yountville Out Loud
 - Partnership Author Events with local book stores
- Yountville Art, Sip and Stroll
 - Largest Visual Arts Event in the Napa Valley
 - 55 Artists with over 3,500 attendees
- Marketing
 - Production of the Art Walk Map 4 Times Per Year
 - Bi-Monthly E-Newsletter
 - Website Updates
 - Social Media
- Performing Arts Subcommittee
 - Assists with Music in the Park Band Selection
 - MC lineup for Music in the Park
 - Other events as opportunities arise.

Expenses in 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 2021/2022 Accomplishments

- Installation of 8 new sculptures on the Art Walk in 2021.
- Slingshot Sculpture was donated to the Town.
- Raven and Polly were purchased by the Town/Arts Fund.
- Created a “Shop the Art Walk” digital catalog and marketing effort.
- Worked closely with Visit Napa Valley for Yountville’s feature week.

Fiscal Year 2022/2023 Goals and Objectives

- Continue to increase marketing and communications outreach for all Yountville Arts events and projects.
- Continue robust partnership with the Yountville Chamber of Commerce and Visitors Center.
- Premier new “Heart” project during Mustard Season.
- Increase Performing Arts offerings.

Budget Highlights

- As noted above, staff has recommended funding a part time Recreation Specialist who will focus solely on Yountville Arts events and marketing.
- The Town of Yountville General Fund will subsidize Yountville Arts programming by \$35,267 in FY 2022/2023. As per Administrative Policy, any revenue raised above the estimated amount of \$58,500 and not expended over the budgeted amount of \$93,767 will be moved into the TOYCF Art Fund at the close of the fiscal year.
- We do not budget for revenue or expense for art work 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.

Did You Know?

- The Yountville Art Walk currently has 38 sculpture sites. Of those 38, seven (9) sculptures are owned by the Town of Yountville (Chaos Pamplona, The Chef, the Honorary Firefighter, Faces of Freedom, Sidewalk Judge, the YES Commemorative Sculpture, Slingshot and Raven and Polly), and the other 31 are on rotation.
- You can learn more about Art in the Heart of Yountville by clicking this link to the Town of Yountville website www.yountvillearts.com.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$5,225	\$6,138	\$6,321	\$6,321	\$14,403
Salaries - Part Time	\$1,383	\$1,595	\$2,500	\$2,500	\$18,000
Overtime	\$0	\$0	\$0	\$0	\$250
Medicare & Fica	\$175	\$201	\$128	\$128	\$470
Deferred Compensation	\$0	\$0	\$402	\$402	\$958
Health Insurance	\$910	\$788	\$1,045	\$1,300	\$3,459
Dental Insurance	\$59	\$65	\$73	\$73	\$256
Vision Insurance	\$0	\$0	\$50	\$50	\$78
Life/Disability Insurance	\$32	\$53	\$65	\$65	\$135
Cell Phone Allowance	\$0	\$0	\$96	\$96	\$149
Other Employee Reimbursement	\$0	\$0	\$60	\$60	\$93
Technology Stipend	\$0	\$0	\$0	\$0	\$100
Pers Employer Rate	\$363	\$439	\$480	\$480	\$1,076
PERS Unfunded Accrued Liab	\$46	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$684
Allocated OPEB - Payment to Trust	\$801	\$0	\$0	\$0	\$684
Allocated Liability Insurance	\$378	\$299	\$370	\$419	\$536
Allocated Wrkrs Comp Insurance	\$0	\$195	\$195	\$192	\$200
TOTAL	\$9,372	\$9,773	\$11,785	\$12,086	\$41,532

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$3,651	\$10,501	\$12,100	\$12,100	\$9,600
Advertising	\$7,268	\$8,600	\$10,150	\$10,150	\$10,000
Equipment Rental	\$0	\$18,000	\$24,000	\$24,000	\$31,500
Allocated IT Costs	\$0	\$0	\$710	\$710	\$750
Conference & Travel	\$0	\$0	\$400	\$400	\$3,000
Art Sales Commission	\$0	\$77,968	\$0	\$16,020	\$0
Contract Services	\$7,508	\$9,300	\$2,000	\$2,000	\$7,500
TOTAL	\$18,428	\$124,369	\$49,360	\$65,380	\$62,350

Total Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Yountville Arts Programs	\$27,799	\$134,142	\$61,145	\$77,466	\$103,882
TOTAL	\$27,799	\$134,142	\$61,145	\$77,466	\$103,882

Program Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3804) Art Donations/Comm	16,748	33,913	40,500	40,500	58,500
(3807) Art Sales	0	111,961	0	44,000	0
Total	16,748	145,874	40,500	84,500	58,500

Full-Time Staff Allocations

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Facility & Event Specialist	0.15	0.10	0.10	0.00
Information Technology Manager	0.00	0.00	0.00	0.06
Recreation Coordinator	0.00	0.00	0.00	0.10
TOTAL	0.15	0.10	0.10	0.16

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	To provide vision, leadership, inspiration and support to artists and their art in Yountville	New sculptures added to the Art Walk	6	9	11	7	6
		Artists Supported through events and opportunities.	79	67	70	70	70
	Improve the Quality of Life for Yountville Residents by creating opportunities to view, make and interact with art.	Events offered	11	9	7	9	10
		Art Walk Audio Tours Accessed	1455	5,820	11,500	15,906	18,000
		Art Walk Maps Distributed	4200	3,400	450	2500	4,500
		Event Attendance	4900	675	3900	4500	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 Rector Reservoir, and conservation efforts.

The two operating expenditure departments are:

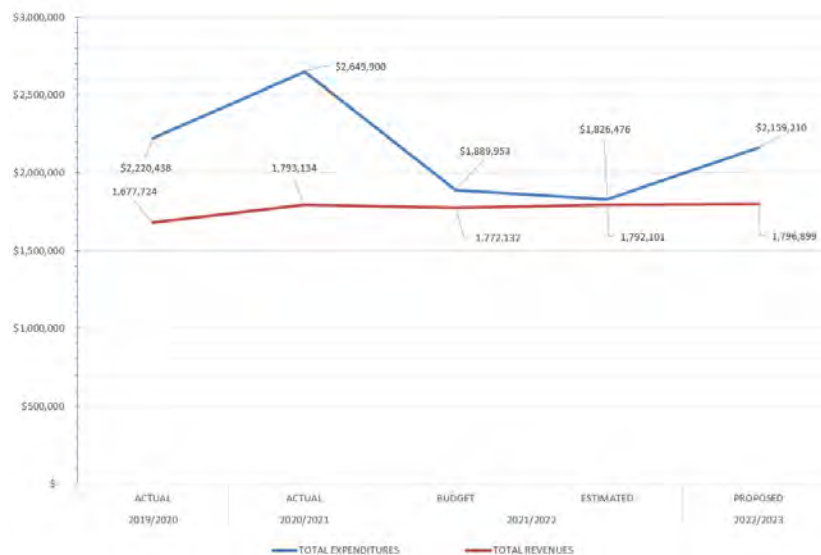
- Water Operations and Distributions (Fund 61 Department 4505)
- Water Utility Purchases and Conservation (Fund 61 Department 4507)

Aggregate Water Funds Summary

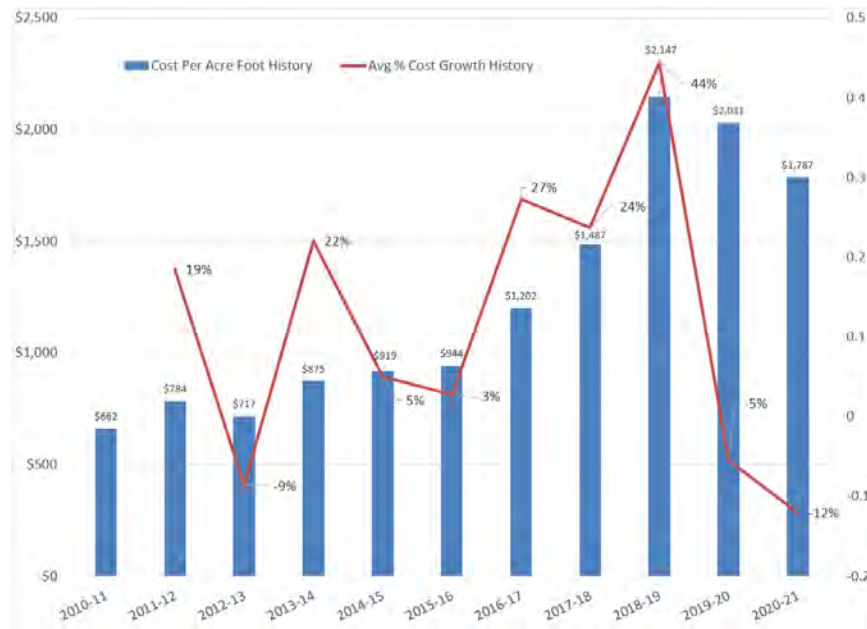
Provides an aggregated view of all estimated revenues and expenditures to maintain the Town's Water Utility Enterprise.

	2019/2020	2020/2021	2021/2022	2022/2023	
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (61)	887,679	972,015	983,643	983,643	950,000
NonProfit Sales (61)	105,908	119,026	118,029	118,029	118,800
Commercial Sales (61)	354,304	374,263	377,184	377,184	398,400
Other Services (61)	110,702	136,123	145,101	154,664	183,250
State Revenue (61)	450	660	-	-	-
Miscellaneous (61)	273	-	-	322	-
System Replacement Fees (60)	110,742	118,275	126,685	126,685	130,800
Water Collection Impact Fees (60/58)	58,982	71,935	-	11,599	-
Investment Earnings	47,396	(513)	19,990	14,350	14,149
Total Revenue	\$ 1,676,436	\$ 1,791,784	\$ 1,770,632	\$ 1,786,476	\$ 1,795,399
EXPENDITURES					
Utility Distribution & Operations (61)	521,184	499,095	549,178	555,487	721,726
Utility Purchase & Conservation (61)	1,300,898	1,087,305	1,126,595	1,093,489	1,163,495
Utility Capital Improvements (60)	398,356	1,063,500	214,180	177,500	275,449
Total Expenditures	\$ 2,220,438	\$ 2,649,900	\$ 1,889,953	\$ 1,826,476	\$ 2,160,670
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	5,625	1,500
Transfer In/(Out) Water Capital (60)	200,000	-	-	-	-
Transfer In / (Out) Water Operating (61)	-	-	-	-	-
Transfer In/(Out) - Drought Reserve Fund (57)	(200,000)	-	-	-	-
Total Net Transfers	\$ 1,288	\$ 1,350	\$ 1,500	\$ 5,625	\$ 1,500
Excess (Deficiency) After Transfers	\$ (542,714)	\$ (856,766)	\$ (117,821)	\$ (34,375)	\$ (363,771)

Aggregate Water Funds Revenues and Expenditures



Cost Per Acre Foot Water Purchase History



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.

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
PERSONNEL					
Salaries	284,377	307,984	307,248	307,248	379,907
Benefits	65,470	73,935	97,063	89,058	105,091
* PERS Emplr Rate/Pension Expense	79,668	54,867	35,478	35,478	42,332
Allocated - Workers Comp, Liability, OPEB	47,283	45,013	26,490	28,605	71,921
Total Personnel	\$ 476,798	\$ 481,799	\$ 466,278	\$ 460,389	\$ 599,251
SUPPLIES & SERVICES					
Supplies & Services	93,546	65,466	107,995	101,887	138,010
Contract Services	18,168	19,503	35,000	57,000	65,000
Total Supplies & Services	\$ 111,715	\$ 84,969	\$ 142,995	\$ 158,887	\$ 203,010
CAPITAL OUTLAY					
Capital Outlay	311,272	1,005,203	102,000	100,200	200,000
Total Capital Outlay	\$ 311,272	\$ 1,005,203	\$ 102,000	\$ 100,200	\$ 200,000
DEBT SERVICE					
Debt Service	-	-	-	11,000	9,949
Total Debt Service	\$ -	\$ -	\$ -	\$ 11,000	\$ 9,949
WATER PURCHASES					
Water Purchases	1,229,569	1,017,707	1,060,000	1,025,000	1,075,000
Total Water Purchases	\$ 1,229,569	\$ 1,017,707	\$ 1,060,000	\$ 1,025,000	\$ 1,075,000
DEPRECIATION EXPENSE					
Depreciation Expense	91,084	60,222	118,680	71,000	72,000
Total Depreciation Expense	\$ 91,084	\$ 60,222	\$ 118,680	\$ 71,000	\$ 72,000
TOTAL EXPENSES	\$ 2,220,438	\$ 2,649,900	\$ 1,889,953	\$ 1,826,476	\$ 2,159,210

*Includes adjustment for GASB 68

Water Utility Operating Fund Summary

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

Fund 61	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 238,503	\$ (115,776)	\$ (173,076)	\$ (108,979)	\$ (110,638)
OPERATING REVENUE					
Residential Sales	887,679	972,015	983,643	983,643	950,000
Non Profit Sales	105,908	119,026	118,029	118,029	118,800
Commercial Sales	354,304	374,263	377,184	377,184	398,400
Other Services	110,702	136,123	145,101	154,664	183,250
Other Revenue	723	660	-	7,822	-
Total Operating Revenue	\$ 1,459,316	\$ 1,602,087	\$ 1,623,957	\$ 1,641,342	\$ 1,650,450
OPERATING EXPENSES					
Personnel	476,798	481,799	466,278	460,389	600,711
Supplies & Services	111,715	84,969	142,995	158,887	203,010
Capital Outlay	4,000	1,925	6,500	4,700	6,500
Water Purchases	1,229,569	1,017,707	1,060,000	1,025,000	1,075,000
Total Operating Expenses	\$ 1,822,082	\$ 1,586,400	\$ 1,675,773	\$ 1,648,976	\$ 1,885,221
NET OPERATING INCOME (LOSS)	\$ (362,766)	\$ 15,687	\$ (51,816)	\$ (7,634)	\$ (234,771)
NON-OPERATING REVENUE, EXPENSES & TRANSFERS					
Investment Earnings	7,199	(10,240)	350	350	200
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	5,625	1,500
Transfer to Water Capital (60)	-	-	-	-	-
Total Non-Operating Revenue, Expenses & Transfers	\$ 8,487	\$ (8,890)	\$ 1,850	\$ 5,975	\$ 1,700
■ ENDING FUND BALANCE	\$ (115,776)	\$ (108,979)	\$ (223,042)	\$ (110,638)	\$ (343,709)
Fund Balance as Percent of Operating Expenses	-6%	-7%	-13%	-7%	-18%
Net Change in Fund Balance	(354,279)	6,797	(49,966)	(1,659)	(233,071)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	502,732	467,388	565,566
Unreserved	(115,776)	(108,979)	(725,774)	(578,026)	(909,275)
■ Total Fund Balance	\$ (115,776)	\$ (108,979)	\$ (223,042)	\$ (110,638)	\$ (343,709)

Water Operating Revenues by Category

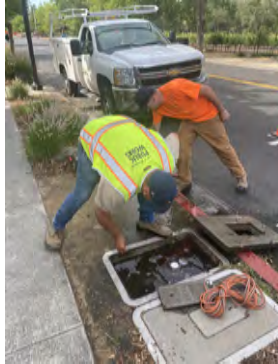
Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	166	307	350	350	200
(3302) Investment Market Adjustment	7,033	-10,546	0	0	0
(3220) Administrative Fines - Penalties	0	0	0	7,500	0
(3409) Other State Revenues	450	661	0	0	0
(3610) Residential	573,873	615,932	624,050	624,050	614,000
(3611) Multi Residential	92,653	102,044	103,723	103,723	108,000
(3612) Mobile Home	96,511	115,888	115,111	115,111	90,000
(3613) Condominium	77,702	81,796	83,926	83,926	84,000
(3614) Residential-outside	46,940	56,356	56,833	56,833	54,000
(3620) Church-nonprofit Group	43,188	51,146	50,112	50,112	48,000
(3621) Town Use	62,720	67,880	67,917	67,917	70,800
(3630) Resturant-bar	67,106	62,298	64,416	64,416	72,000
(3631) Hotel/inn	177,142	192,279	192,594	192,594	198,000
(3632) Other Commerical	68,325	74,739	74,978	74,978	78,000
(3633) Multi Commerical	41,732	44,947	45,196	45,196	50,400
(3660) Other Service Charges	10,807	-115	0	9,061	12,000
(3661) Fireline	99,496	135,238	145,101	145,101	171,000
(3662) Meter Sets	400	1,000	0	502	250
(3800) Miscellaneous Revenue	273	0	0	322	0
(3901) Interfund Transfer - From General Fund	1,288	1,350	1,500	5,625	1,500
Total	1,467,803	1,593,198	1,625,807	1,647,317	1,652,150



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 Water Well No. 1
- 10.7 miles of water distribution pipelines
- 832 service connections and meters
- 28 Town-owned backflow prevention devices

The Utility Operations Manager supervises one Water Systems Maintenance Worker and other Public Works Utilities staff 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. With the drought in effect, the Town was put on notice that CalVET would be delivering only 400 acre-feet of water for the current fiscal year 2021/2022 and also for this budget's fiscal year 2022/2023. Therefore, the Town adopted and remains in a Phase 2 Water Shortage Emergency with the goal of achieving a 20% reduction in Rector water use. The Town 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.

Water conservation efforts remain in the foreground as the Town's water customers collectively attempt to achieve that conservation goal. Water conservation is reported monthly to Town Council at such time, the previous month's water use is compared to the same month in the prior year. The results of conservation efforts have hovered both above and below that 20% goal on a month-to-month basis.

Water conservation measures include a maximum allowable daily use based on water customer category, daily and time restrictions on when irrigation may occur and prohibitions against overwatering and wasteful water runoff. The Town takes an education first approach with water customers who are violating the water conservation regulation. That effort starts with courtesy door hanger as the first contact, an informal letter as a courtesy notice of violation as the second contact followed by a formal letter as the notice of violation and order to abate. Water customers are also encouraged to download and use the Eye on Water application to understand their own water use and maximize their own conservation efforts.

Fiscal Year 2021/2022 Accomplishments

- Complete and electronically distribute the 2021 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Implemented Phase 2 Water Shortage Emergency Operations to meet the goal of only 400 acre-feet of water from Rector Water Treatment Plant.
- Continue to promote water conservation to all water customers in order to achieve the 20% conservation goal.

Fiscal Year 2022/2023 Goals and Objectives

- Complete and electronically distribute the 2022 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 Highlights

- Utilizing the Town's Municipal Well to supplement available water supply which results in additional utility, chemical, and laboratory costs.
- \$1,500 from the General Fund is being transferred in for the Low-Income Subsidy Program.

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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$231,613	\$253,328	\$252,357	\$252,357	\$322,514
Salaries - Part Time	\$9,426	\$10,633	\$11,006	\$11,006	\$3,032
Overtime	\$1,199	\$768	\$2,200	\$2,200	\$2,200
Medicare & Fica	\$3,414	\$4,079	\$4,501	\$4,501	\$4,908
Deferred Compensation	\$14,523	\$15,831	\$18,321	\$18,321	\$22,954
Payment-In Lieu Health	\$0	\$0	\$1,800	\$1,800	\$1,500
Health Insurance	\$32,585	\$37,168	\$44,975	\$39,500	\$47,233
Dental Insurance	\$3,263	\$3,772	\$4,263	\$4,263	\$4,392
Vision Insurance	\$210	\$0	\$1,118	\$1,118	\$1,270
Life/Disability Insurance	\$1,844	\$2,328	\$2,703	\$2,703	\$3,124
Tuition Reimbursement	\$0	\$0	\$660	\$660	\$660
Automobile Allowance	\$0	\$0	\$1,980	\$1,980	\$2,004
Cell Phone Allowance	\$240	\$640	\$2,146	\$2,146	\$2,439
Other Employee Reimbursement	\$175	\$175	\$1,569	\$1,569	\$1,796
Technology Stipend	\$0	\$0	\$0	\$0	\$1,180
Pers Employer Rate	\$24,236	\$29,962	\$30,767	\$30,767	\$36,683
GASB 68 Pension Expense	\$18,635	\$17,445	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$11,575	\$15,940	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$25,634	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$15,702
Allocated OPEB - Payment to Trust	\$27,801	\$0	\$0	\$0	\$15,702
Allocated Liability Insurance	\$13,109	\$13,737	\$14,916	\$16,851	\$22,470
Allocated Wrkrs Comp Insurance	\$10,950	\$8,961	\$7,862	\$7,744	\$8,379
TOTAL	\$407,282	\$414,768	\$403,142	\$399,484	\$520,140

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$0	\$1	\$300	\$300	\$300
Other Supplies & Materials	\$2,973	\$3,423	\$6,000	\$6,000	\$8,000
Chemicals	\$285	\$406	\$1,500	\$8,500	\$12,000
Postage & Printing	\$2,715	\$2,605	\$4,500	\$3,500	\$4,500
Audit & Accounting Services	\$5,773	\$6,250	\$6,625	\$8,375	\$6,625
Bank & Fiscal Agent Fees	\$14,249	\$13,707	\$15,000	\$15,000	\$15,000
Other Agencies	\$5,498	\$5,498	\$7,500	\$10,318	\$7,500
Facilities/Grounds Maintenance	\$33,479	\$18,224	\$30,000	\$6,000	\$30,000
Equipment Maintenance	\$3,383	\$478	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$4,629	\$838	\$2,500	\$2,500	\$5,000
Utilities - Gas & Electric	\$0	\$0	\$0	\$12,000	\$15,000
Allocated IT Costs	\$6,872	\$5,053	\$9,060	\$9,060	\$9,660
Conference & Travel	\$2,959	\$38	\$5,000	\$1,000	\$2,500
Meetings & Training	\$3,823	\$300	\$5,000	\$1,000	\$2,500
Dues & Subscriptions	\$1,397	\$1,534	\$2,500	\$2,500	\$2,500
Allocated Property Insurance	\$2,411	\$3,195	\$3,550	\$2,749	\$3,500

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Low Income Subsidy	\$1,288	\$1,350	\$1,500	\$1,500	\$1,500
Contract Services	\$18,168	\$19,503	\$35,000	\$57,000	\$65,000
TOTAL	\$109,902	\$82,403	\$139,535	\$151,302	\$195,085

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$4,000	\$1,925	\$6,500	\$4,700	\$6,500
TOTAL	\$4,000	\$1,925	\$6,500	\$4,700	\$6,500

TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Water Utility O&M	\$521,184	\$499,096	\$549,177	\$555,486	\$721,725
TOTAL	\$521,184	\$499,096	\$549,177	\$555,486	\$721,725

Full-Time Staff Allocations

Water Operation & Maintenance Department

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Accounting Assistant	0.40	0.40	0.40	0.40
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Manager	0.00	0.00	0.00	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 Technology Manager	0.00	0.00	0.00	0.06
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	0.00	0.05
Utilities Operator II	0.15	0.15	0.15	0.10
Utility Operations Manager	0.05	0.05	0.05	0.05
Water System Maintenance Worker II	0.70	0.70	0.70	0.70
TOTAL	2.24	2.24	2.24	2.54

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

* 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 is shown in the table below (variances due to rounding):

Fiscal Year	Acre Feet Purchased	Cost Per Acre Foot	Total Cost
2006/07	522	\$500	\$260,770
2007/08	513	\$582	\$299,170
2008/09	507	\$667	\$338,085
2009/10	497	\$728	\$394,640
2010/11	514	\$657	\$337,517
2011/12	559	\$748	\$438,256
2012/13	581	\$665	\$391,332
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 Estimated	400	\$2,500	\$1,000,000 estimate
2022/2023 Estimated	400	\$2,500	\$1,000,000 estimate

*2018/19 usage and costs do not include the Acre Feet Purchased from the City of Napa as Rector Treatment plant was offline for several months during the year.

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. With the drought in effect, the Town was put on notice that CalVET would be delivering only 400 acre-feet of water for the current fiscal year 2021/2022 and also for this budget's fiscal year 2022/2023. Therefore, the Town adopted and remains in a Phase 2 Water Shortage Emergency with the goal of achieving a 20% reduction in Rector water use.

Fiscal Year 2021/2022 Accomplishments

- Adopted and implemented a modified Phase 2 Water Shortage Emergency to meet the 20% reduction goal.

Fiscal Year 2022/2023 Goals and Objectives

- Maintain water conservation messaging to utility customers.
- Continue to education and enforcement efforts regarding water conservation, including public outreach via social media and message boards.

Budget Highlights

- The Town implemented the final of the five-year water rate increase and will be preparing a rate study for the next 5-years.

Did You Know?

- The Town has a water conservation rebate program to encourage water conservation. Our Cash for Grass program provide incentives to our water customers to help transition from grass turf to drought tolerant landscapes.
- There is also a Flip Your Strip Program to encourage property owners to convert their landscape parking strips to drought tolerant plantings with drip irrigation.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$41,961	\$43,159	\$41,485	\$41,485	\$51,961
Overtime	\$178	\$96	\$200	\$200	\$200
Medicare & Fica	\$546	\$557	\$602	\$602	\$753
Deferred Compensation	\$2,574	\$2,549	\$2,775	\$2,775	\$3,528
Health Insurance	\$5,308	\$5,973	\$7,679	\$5,150	\$6,296
Dental Insurance	\$462	\$491	\$538	\$538	\$619
Vision Insurance	\$0	\$0	\$150	\$150	\$178
Life/Disability Insurance	\$325	\$372	\$403	\$403	\$471
Automobile Allowance	\$0	\$0	\$360	\$360	\$360
Cell Phone Allowance	\$0	\$0	\$288	\$288	\$341
Other Employee Reimbursement	\$0	\$0	\$233	\$233	\$266
Technology Stipend	\$0	\$0	\$0	\$0	\$280
Pers Employer Rate	\$4,267	\$4,691	\$4,711	\$4,711	\$5,649
PERS Unfunded Accrued Liab	\$3,938	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$2,520
Allocated OPEB - Payment to Trust	\$4,736	\$0	\$0	\$0	\$2,520
Allocated Liability Insurance	\$2,234	\$2,327	\$2,431	\$2,748	\$3,371
Allocated Wrks Comp Insurance	\$1,866	\$1,518	\$1,281	\$1,262	\$1,257
TOTAL	\$68,396	\$61,732	\$63,135	\$60,904	\$80,570

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Postage & Printing	\$0	\$311	\$750	\$750	\$1,000
Conservation Rebates	\$669	\$1,416	\$1,500	\$5,625	\$5,625
Allocated IT Costs	\$1,144	\$839	\$1,210	\$1,210	\$1,300
TOTAL	\$1,813	\$2,566	\$3,460	\$7,585	\$7,925

Water Purchases

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Water Purchase - Veterans Home	\$1,105,408	\$993,325	\$1,050,000	\$1,000,000	\$1,050,000
Water Purchase - City Of Napa	\$124,161	\$24,382	\$10,000	\$25,000	\$25,000
TOTAL	\$1,229,569	\$1,017,708	\$1,060,000	\$1,025,000	\$1,075,000

TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Water Purchases	\$1,300,898	\$1,087,305	\$1,126,595	\$1,093,489	\$1,163,495
TOTAL	\$1,300,898	\$1,087,305	\$1,126,595	\$1,093,489	\$1,163,495

Full-Time Staff Allocations

Water Purchase & Conservation Dept.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Deputy Public Works Director	0.05	0.05	0.05	0.05
Information Technology Manager	0.00	0.00	0.00	0.06
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	0.30	0.36

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Provide mechanisms for the community to reduce water consumption.	Cash for Grass rebates processed	2	1	2	8	8
		Total amount of Cash for Grass rebates distributed	\$ 3,250	\$ 580	\$ 893	7,257	5,625

Water Emergency Regulations


Irrigation Rules for Yountville Water Customers:




Irrigation is prohibited during rain and within 48 hours of measurable rainfall.



Irrigation is prohibited between the hours of 10AM-6PM Daily. Yard irrigation is restricted to twice a week per parcel.




Even Addresses: Mondays and Thursdays
Odd Addresses: Tuesdays and Fridays



Irrigation of lawns should not cause excess runoff (we recommend irrigating at 5 minute increments with 4 hours of separation).

Report Water Concerns: (707) 944-8851
waterconservation@yville.com



Town of Yountville
 "The Heart of the Napa Valley"

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. The loan has a repayment term of 10 years and will be repaid with 1.0% interest. To accommodate this loan repayment, Capital Improvement Projects for Fiscal Year 2021/2022 were limited to:

- Hydrant repair and replacement
- Water meter replacement
- Dead End Flushing

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 2021/2022 Accomplishments

- Optimized water quality in the distribution system by strategically flushing the dead-end lines with a minimum of water waste.

Fiscal Year 2022/2023 Goals and Objectives

- Make required principal and interest payment of \$116,141 to Water Drought Reserve Fund (57) to repay interfund loan.

Budget Highlights

- The Water Utility Capital budget has decreased due to the completion of the planned Emergency Washington Park Water Main and Lateral Replacement project.

Did You Know?

- The Town's Water Distribution consistently provides strong water pressure in the range of 70 pounds per square inch.

Revenue and Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	9,092	2,953	3,500	1,000	2,000
(3695) System Replacement Fees	110,742	118,275	126,685	126,685	130,800
(3799) Allocate Impact Fees	58,982	71,935	0	11,599	0
(3900) Interfund Transfer	200,000	0	0	0	0
Total	378,815	193,163	130,185	139,284	132,800

Expenditures

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Utility Systems	\$307,272	\$1,003,278	\$95,500	\$95,500	\$193,500
Depreciation Expense	\$91,084	\$60,222	\$118,680	\$71,000	\$72,000
Interest	\$0	\$0	\$0	\$11,000	\$9,949
TOTAL	\$398,356	\$1,063,500	\$214,180	\$177,500	\$275,449

Water Utility Systems Capital Projects Detail

(detail of Utility Systems expenditure line item)

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Water Distribution Projects					
(WA-0007) Regulator Pit Relocation	\$147,320	\$0	\$0	\$0	\$0
(WA-0015) Hydrant Repair and Replacement	\$0	\$0	\$31,500	\$31,500	\$0
(WA-0016) Emergency Washington Park Water Line Replacement	\$0	\$1,003,278	\$0	\$0	\$0
(WA-0018) Upgrade SCADA System Emergency Well to Operational Well	\$0	\$0	\$0	\$0	\$140,000
(WA-0021) Relocation of Harvest Court Fire Hydrant	\$0	\$0	\$0	\$0	\$15,000
(WA-0022) Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville Cross Rd	\$0	\$0	\$0	\$0	\$8,000
(WA-2023) Water Meter Replacements	\$4,683	\$0	\$29,000	\$29,000	\$30,500
(WA-3020) Main & Service Lateral Replacement	\$155,269	\$0	\$0	\$0	\$0
(WA-4022) Hydrant & Main Flushing	\$0	\$0	\$35,000	\$35,000	\$0
WATER DISTRIBUTION PROJECTS TOTAL	\$307,272	\$1,003,278	\$95,500	\$95,500	\$193,500
TOTAL	\$307,272	\$1,003,278	\$95,500	\$95,500	\$193,500

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,046,080	\$ 2,333,365	\$ 3,486,645	\$ 2,466,306	\$ 2,428,090
Total Revenue	\$ 110,742	\$ 118,275	\$ 126,685	\$ 126,685	\$ 130,800
Total Expenditures	\$ 398,356	\$ 1,063,500	\$ 214,180	\$ 177,500	\$ 275,449
Total Non-Operating Revenue & Transfers	\$ 268,074	\$ 74,888	\$ 3,500	\$ 12,599	\$ 2,000
■ ENDING FUND BALANCE	\$ 2,333,365	\$ 2,466,306	\$ 3,402,650	\$ 2,428,090	\$ 2,285,441
Net Change in Fund Balance	287,285	132,941	(83,995)	(38,216)	(142,649)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	100,335	100,335	152,685	152,685	144,866
Portion of Fund Balance applicable to Capital Assets	2,006,699	2,006,699	3,053,699	3,053,699	2,897,313
Repayment of Drought Water Reserve Interfund Loan	-	-	122,280	105,140	106,192
Unreserved	226,331	359,272	73,986	(883,434)	(862,930)
■ Total Fund Balance	\$ 2,333,365	\$ 2,466,306	\$ 3,402,650	\$ 2,428,090	\$ 2,285,441



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 the "spot market". On February 20, 2018, the Town Council adopted a 7% rate increase for the Water Utility Enterprise Funds. The rate increase includes the transfer of \$200,000 in Fiscal Year 2019/2020 from this fund to the Water Capital Fund, to help defray the ratepayer defray the costs of the water utility capital project.

On September 1, 2020 the Town Council adopted Resolution #20-4011 approving a low interest interfund loan from the Drought Water Reserve Fund to the Water Capital Improvement Fund (60) in the amount of \$1,100,000. The loan has a repayment term of 10 years and will be repaid with 1.0% interest.

Fiscal Year 2021/2022 Accomplishments

- Maintained a sufficient fund balance to allow the Town to purchase water on the "spot 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.

Fiscal Year 2022/2023 Goals and Objectives

- Maintain sufficient fund balance to allow the Town to purchase water on the "spot 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

- Second interest payment will be received from loan to Water Capital Improvement Fund (60) of \$9,949.
- Fund Balance at the end of Fiscal Year 2021/2022 is estimated to be \$1,965,298. This includes the loan receivable from Fund 60 which has a current outstanding balance of \$994,860.

Did You Know?

- The State of California is in the grips of an historic drought and Yountville remains in the severe to extreme categories.

Revenue & Transfers In

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	31,105	6,774	10,000	2,000	2,000
(3303) Interfund Loan Interest	0	0	6,140	11,000	9,949
Total	31,105	6,774	16,140	13,000	11,949

Expenses & Transfers Out

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Interfund Transfer - Water Capital Imprvmnt	\$200,000	\$0	\$0	\$0	\$0
TOTAL	\$200,000	\$0	\$0	\$0	\$0

Summary of Fund Balance Activity

Town of Yountville WATER DROUGHT RESERVE FUND Water Fund 57 - Department 4507

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,114,419	\$ 1,945,524	\$ 853,524	\$ 1,952,298	\$ 1,965,298
Total Non-Operating Revenue & Transfers	\$ 31,105	\$ 6,774	\$ 16,140	\$ 13,000	\$ 11,949
Total Non-Operating Expenses & Transfers	\$ 200,000	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 1,945,524	\$ 1,952,298	\$ 869,664	\$ 1,965,298	\$ 1,977,247
Net Change in Fund Balance	(168,895)	6,774	16,140	13,000	11,949

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. Approximately 43% of each impact fee collected is allocated to the 'buy-in' of existing water system facilities, and the remainder is allocated to the fund that finances approved water system projects.

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 2021/2022 Accomplishments

- Collected impact fees from 2 residential development projects at the time of building permit issuance, for a total of \$11,599.

Fiscal Year 2022/2023 Goals and Objectives

- 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.

Revenue & Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	0	0	0	0	0
(3701) Impact Fees	58,982	71,935	0	11,599	0
(3799) Allocate Impact Fees	-58,982	-71,935	0	-11,599	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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	- \$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 58,982	\$ 71,935	\$ -	\$ 11,599	\$ -
Total Transfers	\$ (58,982)	\$ (71,935)	\$ -	\$ (11,599)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-



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Wastewater Utility Funds Summary

Wastewater Utility Enterprise Fund Descriptions

Wastewater Utility Operating Fund (62)

Accounts for wastewater revenue from user fees, operating expenses for collection of wastewater from customers and treatment of wastewater, including that which is sold as reclaimed water.

The two operating expenditure departments are:

- Wastewater Utility Collection System Operations 62-4510
- Wastewater Treatment Operations 62-4515

Wastewater Treatment Capital Fund (63)

Accounts for wastewater treatment plant capital improvements & acquisition of major equipment - costs are shared equally with the Veterans Home, with the Town's share of the funding generated by the wastewater operating revenue.

Wastewater Collection Capital Fund (64)

Accounts for capital improvements of the Town's sewer collection system and related major equipment funding generated by wastewater operating revenue.

Sewer Connection Impact Fee Fund (65)

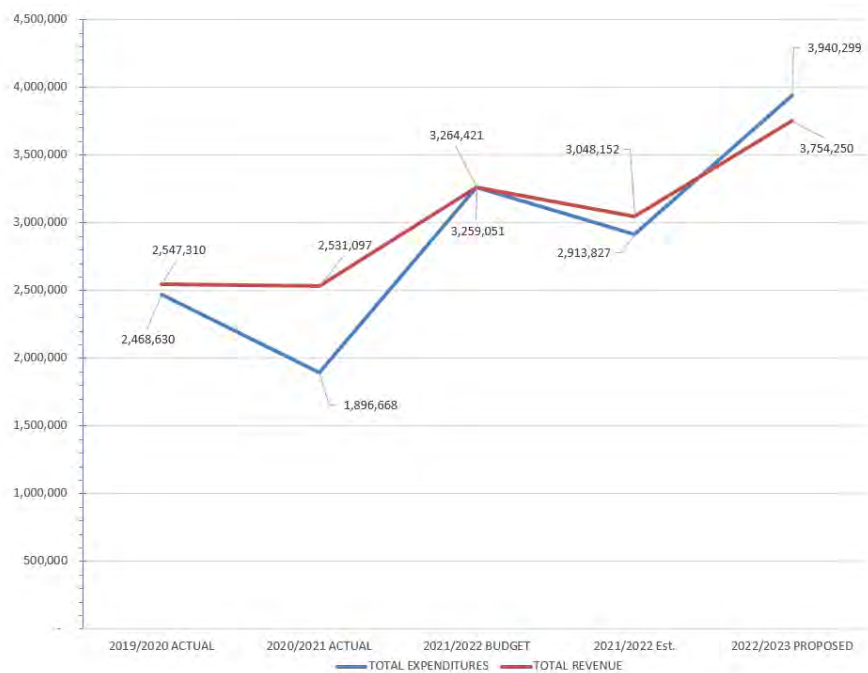
Accounts for fees charged on residential & commercial development - funds allocated for capital infrastructure projects.

Aggregate Wastewater Funds Summary

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

	2019/2020	2020/2021	2021/2022		2022/2023
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUE					
Residential Sales (62)	581,114	649,275	702,116	702,116	745,000
Commercial Sales (62)	695,013	741,000	770,006	770,006	816,000
Veteran's Home (62)	749,114	689,454	1,100,000	1,000,000	1,100,000
Reclaimed Water Sales (62)	68,735	96,009	101,229	101,229	97,000
Sytem Replacement Fees (63)	168,512	188,128	206,700	206,700	216,000
Capital Recovery - Veteran's Home (64)	190,602	156,533	351,500	258,101	767,250
Allocated Impact Fees (64/65)	20,673	-	-	-	-
Miscellaneous Revenue (62)	-	-	-	-	-
Investment Earnings	73,547	10,698	27,500	10,000	13,000
Total Revenue	\$ 2,547,310	\$ 2,531,097	\$ 3,259,051	\$ 3,048,152	\$ 3,754,250
EXPENDITURES					
Utility Collection Operations (62)	343,635	313,817	368,773	365,638	465,747
Utility Treatment Operations (62)	1,219,270	1,183,641	1,188,732	1,177,072	1,423,660
Utility Treatment Capital Recovery (63)	468,324	292,276	1,132,661	680,863	1,699,161
Utility Capital Improvement (64)	408,973	77,096	544,500	660,500	325,000
Total Expenditures	\$ 2,440,202	\$ 1,866,830	\$ 3,234,666	\$ 2,884,072	\$ 3,913,568
Revenues Less Expenditures Before Transfers	\$ 107,108	\$ 664,267	\$ 24,385	\$ 164,080	\$ (159,318)
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	1,500	1,500
Transfer to Capital Projects (63)	(1,550,000)	(1,950,000)	(500,000)	(500,000)	(200,000)
Capital Recovery - Town (62)	1,000,000	1,600,000	500,000	500,000	200,000
Transfer to Wastewater Capital (64)	-	(350,000)	(500,000)	(500,000)	(600,000)
Transfer from WW Treatment Capital (63)	-	-	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	550,000	350,000	500,000	500,000	600,000
To Debt Service Fund 53 Transfer In / (Out) (64)	(28,428)	(29,838)	(29,755)	(29,755)	(29,991)
Total Net Transfers	\$ (27,140)	\$ (378,488)	\$ (28,255)	\$ (28,255)	\$ (28,491)
Excess (Deficiency) After Transfers	79,968	285,779	(3,870)	135,825	(187,809)

Aggregate Wastewater Funds Revenues and Expenditures



Aggregate Wastewater Expenditures Summary by Category

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
PERSONNEL					
Salaries	626,027	646,675	597,457	559,657	732,809
Benefits	137,251	143,914	182,696	178,929	199,052
* PERS Emplr Rate/Pension Expense	193,694	113,065	60,827	60,827	73,028
Allocated - Wkrs Comp, Liab, OPEB	94,135	100,497	55,204	59,630	135,538
Total Personnel	\$ 1,051,108	\$ 1,004,151	\$ 896,184	\$ 859,043	\$ 1,140,427
SUPPLIES & SERVICES					
Supplies & Services	389,373	371,734	498,796	506,141	530,220
Contract Services	117,424	120,746	140,000	155,000	210,500
Total Supplies & Services	\$ 506,797	\$ 492,480	\$ 638,796	\$ 661,141	\$ 740,720
CAPITAL OUTLAY					
Capital Outlay	406,109	83,818	1,147,500	850,702	1,527,500
Total Capital Outlay	\$ 406,109	\$ 83,818	\$ 1,147,500	\$ 850,702	\$ 1,527,500
DEBT SERVICE					
Debt Service	28,377	18,051	177,186	177,186	164,661
Total Debt Service	\$ 28,377	\$ 18,051	\$ 177,186	\$ 177,186	\$ 164,661
DEPRECIATION					
Depreciation	447,812	268,330	375,000	336,000	337,000
Total Depreciation Expense	\$ 447,812	\$ 268,330	\$ 375,000	\$ 336,000	\$ 337,000
TRANSFERS**					
To Debt Service Fund 53 Transfer In / (Out)***	28,428	29,838	29,755	29,755	29,991
Total Transfers	\$ 28,428	\$ 29,838	\$ 29,755	\$ 29,755	\$ 29,991
TOTAL EXPENDITURES PLUS TRANSFER	\$ 2,468,630	\$ 1,896,668	\$ 3,264,421	\$ 2,913,827	\$ 3,940,299

*Includes adjustment for GASB 68

** Does not include Interfund Transfers which are shown on Wastewater Funds Summary

Wastewater Utility Operating Fund Summary

Fund 62	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
BEGINNING FUND BALANCE	\$ 2,743,285	\$ 1,764,765	\$ 735,449	\$ 491,754	\$ 525,895
OPERATING REVENUE					
Residential Sales	581,114	649,275	702,116	702,116	745,000
Commercial Sales	695,013	741,000	770,006	770,006	816,000
Other Sales - Veteran's Home	749,114	689,454	1,100,000	1,000,000	1,100,000
Other Revenue - Reclaimed Water Sales	68,735	96,009	101,229	101,229	97,000
Total Revenue	\$ 2,093,976	\$ 2,175,738	\$ 2,673,351	\$ 2,573,351	\$ 2,758,000
EXPENDITURES					
Personnel	1,051,108	1,004,151	896,184	859,043	1,143,687
Supplies & Services	506,797	492,480	638,796	661,141	740,720
Capital Outlay	5,000	827	10,000	10,000	5,000
Debt Service	-	-	12,525	12,525	-
Total Expenditures	\$ 1,562,905	\$ 1,497,458	\$ 1,557,505	\$ 1,542,709	\$ 1,889,407
NET OPERATING INCOME (LOSS)	\$ 531,071	\$ 678,280	\$ 1,115,846	\$ 1,030,642	\$ 868,593
NON-OPERATING REVENUE & TRANSFERS					
Investment Earnings	39,123	(2,641)	10,000	2,000	3,500
Miscellaneous Revenue	-	-	-	-	-
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	1,500	1,500
Transfer to Capital Projects (63)	(1,550,000)	(1,600,000)	(500,000)	(500,000)	(200,000)
Transfer to Capital Projects (64)	-	(350,000)	(500,000)	(500,000)	(600,000)
Total Non-Operating Revenue & Transfers	\$ (1,509,589)	\$ (1,951,291)	\$ (988,500)	\$ (996,500)	\$ (795,000)
ENDING FUND BALANCE*	\$ 1,764,765	\$ 491,754	\$ 862,794	\$ 525,895	\$ 599,487
Fund Balance as Percent of Operating Expenses	113%	33%	55%	34%	32%
Net Change in Fund Balance	(978,520)	(1,273,011)	127,345	34,141	73,592
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	467,252	462,813	566,822
Unreserved	1,764,765	491,754	395,542	63,082	32,665
Total Fund Balance	\$ 1,764,765	\$ 491,754	\$ 862,794	\$ 525,895	\$ 599,487

Wastewater Utility Operating Revenue by Category

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	30,927	8,245	10,000	2,000	3,500
(3302) Investment Market Adjustment	8,197	-10,886	0	0	0
(3610) Residential	351,108	391,752	429,145	429,145	444,000
(3611) Multi Residential	111,484	124,822	132,310	132,310	144,000
(3612) Mobile Home	118,521	132,701	140,661	140,661	157,000
(3642) Sale Reclaimed Water	68,735	96,009	101,229	101,229	97,000
(3650) Low	73,488	82,559	85,646	85,646	96,000
(3651) Medium	203,465	229,109	235,351	235,351	240,000
(3652) High	418,060	429,332	449,009	449,009	480,000
(3655) WW Treatment-Veterans Home	749,114	689,454	1,100,000	1,000,000	1,100,000
(3901) Interfund Transfer - From General Fund	1,288	1,350	1,500	1,500	1,500
Total	2,134,386	2,174,446	2,684,851	2,576,851	2,763,000

Wastewater Utility Collection System Operations Fund Expenditures

Enterprise Fund 62 Department 4510



Department Overview

The Wastewater Collection System Operations in the Public Works Department 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 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 and Bella Vista Mobile Estates
- Veterans Home
- Napa Valley Museum
- Domaine Chandon lounge and tasting room
- Cal-Fire Station 12/Vintner's Golf Course

The Wastewater Collection System consists of:

- 9.5 miles of gravity sewer collection pipeline in Town
- 772 sewer lateral connections
- 0.75 miles of force main from the pump station to the WWRF

The Utility Operations staff maintains the Town's collection system. Maintenance operations include the use of equipment such as a vacuum/jet truck and push style video camera system to facilitate the regular maintenance of the pipeline system. The majority of the collection system is hydro-cleaned annually with specific section 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 (2) 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-2023).
- Sewer Main Replacement Program (WW-3021).
- Pump Station Equipment Replacement Program (WW-5021).

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 consistent with a separate service agreement.

Fiscal Year 2021/2022 Accomplishments

- Utilized video survey results to identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-3022) for the Capital Improvement Program (CIP).
- Completed CIP WW-2022 which installed fold & form slipliners in various reaches of the sewer collection system reducing Infiltration and Inflow.
- The Town implemented year five of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase.

Fiscal Year 2022/2023 Goals and Objectives

- Continue to utilize 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-2023).
- Identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-2023) for the Capital Improvement Program (CIP).
- Actively monitor Fats, Oils and Grease (FOG) and other waste discharges from restaurants.

Budget Highlights

- A \$1,500 transfer from the General Fund is for the Low-Income Subsidy Program.

Did You Know?

- 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 predates the Romans by more than two thousand years, had sophisticated sewers.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$150,923	\$153,428	\$148,036	\$140,000	\$193,819
Salaries - Part Time	\$5,891	\$6,646	\$6,879	\$6,879	\$1,516
Overtime	\$972	\$793	\$1,700	\$1,700	\$1,700
Medicare & Fica	\$2,199	\$2,504	\$2,673	\$2,673	\$2,926
Deferred Compensation	\$9,149	\$9,332	\$10,349	\$10,349	\$13,291
Payment-In Lieu Health	\$0	\$0	\$1,350	\$1,350	\$450
Health Insurance	\$19,131	\$21,623	\$27,267	\$23,500	\$30,989
Dental Insurance	\$2,063	\$2,176	\$2,585	\$2,585	\$2,504
Vision Insurance	\$0	\$0	\$743	\$743	\$833
Life/Disability Insurance	\$1,203	\$1,406	\$1,637	\$1,637	\$1,872
Tuition Reimbursement	\$0	\$0	\$480	\$480	\$480
Automobile Allowance	\$0	\$0	\$780	\$780	\$804
Cell Phone Allowance	\$0	\$0	\$1,426	\$1,426	\$1,599
Other Employee Reimbursement	\$0	\$0	\$1,057	\$1,057	\$1,187
Technology Stipend	\$0	\$0	\$0	\$0	\$685
Pers Employer Rate	\$14,432	\$16,442	\$16,434	\$16,434	\$20,002
GASB 68 Pension Expense	\$20,781	\$13,496	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$8,955	\$12,332	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$14,594	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$9,216
Allocated OPEB - Payment to Trust	\$16,634	\$0	\$0	\$0	\$9,216
Allocated Liability Insurance	\$7,844	\$8,295	\$8,948	\$10,114	\$12,877
Allocated Wrkrs Comp Insurance	\$6,551	\$5,411	\$4,716	\$4,645	\$4,801
TOTAL	\$263,414	\$253,883	\$237,059	\$226,351	\$310,768

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$0	\$87	\$1,000	\$1,000	\$1,000
Other Supplies & Materials	\$960	\$967	\$2,000	\$2,000	\$2,000
Chemicals	\$0	\$0	\$1,500	\$1,500	\$1,500
Postage & Printing	\$1,144	\$1,128	\$2,000	\$2,000	\$2,000
Audit & Accounting Services	\$2,886	\$3,375	\$3,313	\$4,688	\$3,250
Bank & Fiscal Agent Fees	\$7,125	\$6,854	\$7,500	\$7,500	\$7,000
Personnel Services	\$0	\$0	\$3,500	\$3,500	\$0
Other Agencies	\$2,992	\$3,215	\$6,000	\$6,000	\$6,000
Facilities/Grounds Maintenance	\$1,125	\$1,080	\$2,500	\$2,500	\$20,000
Equipment Maintenance	\$5,369	\$474	\$15,000	\$15,000	\$15,000
Vehicle Maintenance	\$852	\$1,362	\$2,500	\$2,500	\$2,500
Utilities - Gas & Electric	\$19,468	\$18,071	\$23,000	\$30,000	\$40,000
Allocated IT Costs	\$15,056	\$11,073	\$19,850	\$19,850	\$21,230
Conference & Travel	\$0	\$0	\$5,000	\$5,000	\$5,000
Meetings & Training	\$1,957	\$288	\$4,500	\$4,500	\$1,000
Dues & Subscriptions	\$849	\$635	\$2,500	\$2,500	\$2,500
Allocated Property Insurance	\$2,411	\$3,195	\$3,550	\$2,748	\$3,500
Low Income Subsidy	\$1,288	\$1,350	\$1,500	\$1,500	\$1,500
Contract Services	\$16,304	\$5,956	\$20,000	\$20,000	\$20,000
Depreciation Expense	\$437	\$0	\$0	\$0	\$0
TOTAL	\$80,221	\$59,108	\$126,713	\$134,286	\$154,980

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$0	\$827	\$5,000	\$5,000	\$0
TOTAL	\$0	\$827	\$5,000	\$5,000	\$0

TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Wastewater Collection	\$343,635	\$313,817	\$368,772	\$365,637	\$465,748
TOTAL	\$343,635	\$313,817	\$368,772	\$365,637	\$465,748

Full-Time Staff Allocations


Wastewater Collection Operations Department

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Accounting Assistant	0.25	0.25	0.25	0.25
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Manager	0.00	0.00	0.00	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 Technology Manager	0.00	0.00	0.00	0.06
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	0.00	0.15
Utilities Operator II	0.55	0.55	0.55	0.40
Utility Operations Manager	0.10	0.10	0.10	0.10
Water System Maintenance Worker II	0.15	0.15	0.15	0.15
TOTAL	1.49	1.49	1.49	1.67

*Deputy Director of HR & IT position was formerly titled Management Analyst II.

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.

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
	Monitor and maintain collection system to ensure the community has function access to this essential service	Fats, Oils, Grease waste discharge permits monitored	32	32	36	38	38
		Miles of sewer cleaned	2.5	2.3	5.7	6.5	5
		Feet of sewer repaired/rehabbed	1445	900	0	1200	500
		Point repairs installed	0	19	28	0	10
		Top Hats installed	0	7	80	9	5
		Low Income Subsidy recipients	8	8	9	9	10

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 distribution pipelines 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 (5) 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 Utility Operations Manager, and three certified Utility Operators in compliance with the December 1, 2020, National Pollutant Discharge Elimination System (NPDES) 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.

Calendar year 2021 recycle water deliveries were +/-347 acre-feet of recycled water to our recycled water users who 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 2021/2022 Accomplishments

- The Town implemented year five of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase.
- 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.

Fiscal Year 2022/2023 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.
- Continue to use iWorQ Asset Management Platform, GIS, and other platforms to improve efficiency and effectiveness.
- Complete 2022 Utility Rate Study.

Budget Highlights

- The Town is saving \$12,525 as the result of paying off the interest-free Energy Efficiency Loan with Pacific Gas and Electric (PG&E) for the methane gas recapture project. The final payment on this loan will be in June 2022.

Did You Know?

- In Fiscal Year 2021/2022, 94% 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Salaries - Full Time	\$459,631	\$476,535	\$429,764	\$400,000	\$529,258
Salaries - Part Time	\$5,892	\$6,646	\$6,879	\$6,879	\$1,516
Overtime	\$2,718	\$2,627	\$4,200	\$4,200	\$5,000
Medicare & Fica	\$6,424	\$6,848	\$6,758	\$6,758	\$7,790
Deferred Compensation	\$27,652	\$26,848	\$29,429	\$29,429	\$35,494
Payment-In Lieu Health	\$6,011	\$4,624	\$5,250	\$5,250	\$450
Health Insurance	\$49,743	\$54,298	\$67,384	\$67,384	\$75,395
Dental Insurance	\$5,916	\$5,669	\$7,058	\$7,058	\$5,920
Vision Insurance	\$0	\$375	\$2,143	\$2,143	\$2,233
Life/Disability Insurance	\$3,891	\$4,039	\$4,895	\$4,895	\$5,075
Tuition Reimbursement	\$0	\$0	\$480	\$480	\$480
Automobile Allowance	\$0	\$0	\$1,620	\$1,620	\$1,644
Cell Phone Allowance	\$3,520	\$4,000	\$4,114	\$4,114	\$4,287
Other Employee Reimbursement	\$348	\$175	\$3,219	\$3,219	\$3,349
Technology Stipend	\$0	\$0	\$0	\$0	\$2,575
Pers Employer Rate	\$44,428	\$47,368	\$44,393	\$44,393	\$53,026
GASB 68 Pension Expense	\$55,065	\$35,759	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$23,727	\$32,673	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$44,394	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$24,798
Allocated OPEB - Payment to Trust	\$51,353	\$0	\$0	\$0	\$24,798
Allocated Liability Insurance	\$24,210	\$25,288	\$27,202	\$30,749	\$36,295
Allocated Wrkrs Comp Insurance	\$20,225	\$16,498	\$14,338	\$14,122	\$13,537
TOTAL	\$787,694	\$750,270	\$659,124	\$632,691	\$832,918

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Office Supplies	\$1,386	\$626	\$1,500	\$1,500	\$1,500
Other Supplies & Materials	\$3,820	\$2,564	\$5,000	\$5,000	\$7,500
Chemicals	\$55,954	\$57,418	\$85,000	\$85,000	\$85,000
Postage & Printing	\$2,426	\$2,178	\$2,500	\$2,500	\$2,500
Audit & Accounting Services	\$2,886	\$3,375	\$3,313	\$4,688	\$4,600
Bank & Fiscal Agent Fees	\$7,125	\$6,900	\$7,500	\$7,500	\$7,500
Other Agencies	\$29,294	\$29,936	\$35,000	\$35,000	\$35,000
Facilities/Grounds Maintenance	\$6,942	\$2,245	\$7,500	\$7,500	\$7,500
Equipment Maintenance	\$29,248	\$22,983	\$40,000	\$40,000	\$40,000
Vehicle Maintenance	\$3,222	\$673	\$3,000	\$3,000	\$3,000
Utilities - Gas & Electric	\$105,492	\$124,475	\$125,000	\$125,000	\$125,000
Waste Disposal & Recycling	\$18,579	\$18,977	\$0	\$0	\$0
Allocated IT Costs	\$49,030	\$36,076	\$57,170	\$57,170	\$61,140
Conference & Travel	\$700	\$0	\$4,000	\$4,000	\$2,000
Meetings & Training	\$1,450	\$0	\$5,000	\$5,000	\$2,500
Dues & Subscriptions	\$3,081	\$3,766	\$3,500	\$3,500	\$3,500
Allocated Property Insurance	\$4,821	\$6,389	\$7,100	\$5,497	\$7,000
Contract Services	\$101,120	\$114,790	\$120,000	\$135,000	\$190,500
TOTAL	\$426,576	\$433,372	\$512,083	\$526,855	\$585,740

Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$5,000	\$0	\$5,000	\$5,000	\$5,000
TOTAL	\$5,000	\$0	\$5,000	\$5,000	\$5,000

Energy Efficiency Loan

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Principal	\$12,525	\$12,525	\$12,525	\$12,525	\$0
TOTAL	\$12,525	\$12,525	\$12,525	\$12,525	\$0

TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Wastewater Treatment O&M	\$1,219,270	\$1,183,642	\$1,188,732	\$1,177,071	\$1,423,658
TOTAL	\$1,219,270	\$1,183,642	\$1,188,732	\$1,177,071	\$1,423,658

Full-time Staff Allocations

Wastewater Treatment Operations Department

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Accounting Assistant	0.25	0.25	0.25	0.25
Administrative Assistant II	0.10	0.10	0.10	0.10
Code Compliance Manager	0.00	0.00	0.00	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 Technology Manager	0.00	0.00	0.00	0.06
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	0.00	0.80
Utilities Operator II	2.30	2.30	2.30	1.50
Utility Operations Manager	0.80	0.80	0.80	0.80
TOTAL	4.29	4.29	4.29	4.47

*Deputy Director of HR & IT previously titled Management Analyst II.

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Estimated	FY 22/23 Projected
	Operate a well-managed and maintained system that maximizes recycled water for beneficial reuse.	Percentage of treated effluent beneficially reused	93%	61%	90%	85%	90%
		Millions of gallons treated	119	165	104	110	125
		Stormwater inspection	4	4	4	4	4
		Samples taken for outside lab analysis	598	612	597	590	600



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 all for 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 Veteran Homes. The total Fiscal Year 2022/2023 share of the 50% proposed costs are estimated to be \$617,250.

Fiscal Year 2021/2022 Accomplishments

- In partnership with PG&E (and subject to their schedule), completed the construction of the electrical infrastructure necessary to support the Wastewater Reclamation Facility Office Modernization Project.
- The Town implemented year five of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018.

Fiscal Year 2022/2023 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 (\$150,448 in principal and \$14,213 in interest) is budgeted for debt service. The outstanding balance of the loan on June 30, 2022, will be \$748,044. The loan is scheduled to be paid in full in November 2026.

- This fund is able to meet the 5% of asset value Reserve for Emergency Capital Replacement that was established in the 2018 Utility Rate Study.

Did You Know?

- In the United States, the first sewage treatment plant using chemical precipitation was built in Worcester, Massachusetts, in 1890.

Revenue & Transfers In

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	29,033	11,692	15,000	7,000	7,500
(3695) System Replacement Fees	168,512	188,128	206,700	206,700	216,000
(3690) Capital Recovery Fees	190,602	156,533	351,500	258,101	767,250
(3962) Interfund Transfer - WW Utility Ops	1,000,000	1,600,000	500,000	500,000	200,000
Total	1,388,148	1,956,353	1,073,200	971,801	1,190,750

Expenditures Out

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Capital Improvements	\$98,152	\$69,537	\$703,000	\$251,202	\$1,269,500
Depreciation Expense	\$341,796	\$204,688	\$265,000	\$265,000	\$265,000
Principal	\$1,212,953	\$144,890	\$147,643	\$147,643	\$150,448
Principal - Contra Expense	-\$1,212,953	-\$144,890	\$0	\$0	\$0
Interest	\$28,377	\$18,051	\$17,018	\$17,018	\$14,213
TOTAL	\$468,325	\$292,276	\$1,132,661	\$680,863	\$1,699,161

Capital Projects Detail

(detail of Capital Improvement expenditure line item)

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Wastewater and Water Reclamation Projects					
(WW-0011) Joint Treatment Plant Office Modernization	\$71,089	\$39,207	\$500,000	\$25,000	\$803,000
(WW-0012) SCADA Controls	\$0	\$23,160	\$50,000	\$50,000	\$50,000
(WW-0015) Video and Repair Line at JTP	\$12,000	\$0	\$0	\$0	\$0
(WW-0020) Clean and Inspect Primary/Secondary Digester	\$0	\$0	\$35,000	\$35,000	\$35,000
(WW-0021) Assess Outfall Pipe to Napa River	\$0	\$0	\$40,000	\$40,000	\$0
(WW-0022) Epoxy Scum Wall	\$15,062	\$0	\$0	\$0	\$0
(WW-0034) WWTP Basin Assessment, Maintenance, and Repair	\$0	\$0	\$0	\$0	\$300,000
(WW-4023) Plant Equipment Replacement	\$0	\$7,170	\$78,000	\$101,202	\$81,500
WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL	\$98,151	\$69,537	\$703,000	\$251,202	\$1,269,500
TOTAL	\$98,151	\$69,537	\$703,000	\$251,202	\$1,269,500

Summary of Fund Balance Activity

Town of Yountville
WASTEWATER TREATMENT CAPITAL RECOVERY
Wastewater Fund 63 - Department 4518

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 5,854,787	\$ 6,845,699	\$ 8,237,825	\$ 8,548,983	\$ 8,914,921
Total Revenue	\$ 168,512	\$ 188,128	\$ 206,700	\$ 206,700	\$ 216,000
Total Expenditures	\$ 468,324	\$ 292,276	\$ 1,132,661	\$ 680,863	\$ 1,699,161
Total Non-Operating Revenue & Transfers	\$ 1,219,635	\$ 1,768,225	\$ 866,500	\$ 765,101	\$ 974,750
■ ENDING FUND BALANCE	\$ 6,845,699	\$ 8,548,983	\$ 8,728,364	\$ 8,914,921	\$ 9,259,510
Net Change in Fund Balance	990,912	1,703,284	490,539	365,938	344,589
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	303,290	303,290	295,097
Reserved for Emergency Debt Service per 2018 Utility Rate Study (0.5 year debt service)	-	-	82,331	82,331	82,331
Assigned for State Water Resources Board loan**	1,040,576	895,687	895,687	748,044	748,044
Portion of Fund Balance applicable to Capital Assets	6,248,615	6,083,135	6,065,792	6,065,792	5,901,945
Unreserved	(443,492)	1,570,161	1,381,264	1,715,464	2,232,093
■ Total Fund Balance	\$ 6,845,699	\$ 8,548,983	\$ 8,728,364	\$ 8,914,921	\$ 9,259,510

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. System replacement fees, 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. Those rates, when adopted will be incorporated into the operations and Capital Improvements Projects budgets.

Fiscal Year 2021/2022 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-2022).
- Continued to allocate funds to the Sewer Main Replacement and Repair Program (WW-3021).

Fiscal Year 2022/2023 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-2023).
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3023).

Budget Highlights

- \$29,991 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 2022/2023 this fund will be able to meet the 5% of asset value Reserve for Emergency Capital Replacement that was established in the 2018 Utility Rate Study.

Did You Know?

- The primary funding source for this capital improvement fund is the Wastewater Utility Operating Fund 62. In Fiscal Year 2022/2023 Fund 62 will contribute \$600,000 towards Wastewater Utility Collection Capital Improvement projects.
- The first modern flush toilet was invented by Sir John Harington of England in 1586.

Revenue & Transfers In

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	5,391	1,648	2,500	1,000	2,000
(3799) Allocate Impact Fees	20,673	0	0	0	0
(3962) Interfund Transfer - WW Utility Ops	550,000	350,000	500,000	500,000	600,000
Total	576,064	351,648	502,500	501,000	602,000

Expenditures and Transfers Out

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Capital Improvements	\$265,254	\$108	\$434,500	\$589,500	\$253,000
Utility Systems	\$37,704	\$13,345	\$0	\$0	\$0
Depreciation Expense	\$106,016	\$63,642	\$110,000	\$71,000	\$72,000
Interfund Transfer - Debt Svc (2013)	\$28,428	\$0	\$0	\$0	\$0
Interfund Transfer-Debt Svc (2020)	\$0	\$29,838	\$29,755	\$29,755	\$29,991
TOTAL	\$437,401	\$106,933	\$574,255	\$690,255	\$354,991

Capital Projects Detail

Capital Improvements and Utility Systems Detail

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Wastewater and Water Reclamation Projects					
(WW-0023) Pipe Burst Town Force Main	\$0	\$13,346	\$0	\$0	\$0
(WW-0026) Replacement Pump Station Pump	\$37,703	\$0	\$0	\$0	\$0
(WW-0032) Safety Net and Safety Hinged Doors at Hand Well Access	\$0	\$0	\$0	\$0	\$20,000
(WW-0033) Pump Station Assessment and Capacity Evaluation	\$0	\$0	\$0	\$0	\$40,000
(WW-2023) Inflow and Infiltration Reduction (A-line)	\$116,819	\$26	\$337,000	\$337,000	\$91,000
(WW-3023) Sewer Main Replacement and Repair	\$148,135	\$82	\$84,500	\$239,500	\$88,500
(WW-5023) Pump Station Equipment Replacement	\$0	\$0	\$13,000	\$13,000	\$13,500
WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL	\$302,657	\$13,454	\$434,500	\$589,500	\$253,000
TOTAL	\$302,657	\$13,454	\$434,500	\$589,500	\$253,000

Summary of Fund Balance Activity

Town of Yountville
WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND
Wastewater Fund 64 - Department 4519

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 2,139,571	\$ 2,315,937	\$ 2,372,328	\$ 2,560,650	\$ 2,371,395
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 408,973	\$ 77,096	\$ 544,500	\$ 660,500	\$ 325,000
Total Non-Operating Revenue & Transfers	\$ 547,636	\$ 321,809	\$ 472,745	\$ 471,245	\$ 572,009
■ ENDING FUND BALANCE	\$ 2,315,937	\$ 2,560,650	\$ 2,300,573	\$ 2,371,395	\$ 2,618,404
Net Change in Fund Balance	176,366	244,713	(71,755)	(189,255)	247,009
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	106,077	107,808	101,105
Portion of Fund Balance applicable to Capital Assets	-	2,138,149	2,121,544	2,121,544	2,022,109
Unreserved	2,315,937	422,501	72,952	142,043	495,190
■ Total Fund Balance	\$ 2,315,937	\$ 2,560,650	\$ 2,300,573	\$ 2,371,395	\$ 2,618,404

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 2021/2022 Accomplishments

- Collected impact fees from 2 residential development projects at the time of building permit issuance, for a total of \$17,716.

Fiscal Year 2022/2023 Goals and Objectives

- 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	0	0	0	0	0
(3701) Impact Fees	20,673	0	0	17,716	0
(3799) Allocate Impact Fees	-20,673	0	0	-17,716	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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 20,673	\$ -	\$ -	\$ 17,716	\$ -
Total Non-Operating Revenue & Transfers	\$ (20,673)	\$ -	\$ -	\$ (17,716)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-

State Gas Tax Fund

Special Revenue Fund 20 Department 6000



Department Overview

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

Fiscal Year 2021/2022 Accomplishments

- The Town received a Pavement Condition Index (PCI) of 78. This is the highest rating in any of the Napa County jurisdictions.
- Gas Tax Funds in the amount of \$70,000 were used for the Plans, Specifications and Engineering (PSE) and project management.

Fiscal Year 2022/2023 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):

- \$85,000 is budgeted for the (GT-3023) 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 2022/2023 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 www.townofyountville.com [Public Works Department page](#).
- 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

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	559	342	500	500	200
(3410) Gas Tax Section 2105	14,961	14,943	15,267	16,841	18,265
(3411) Gas Tax Section 2106	11,788	11,643	11,745	12,301	12,949
(3413) Gas Tax Section 2103	20,224	19,568	18,906	22,787	26,363
(3415) Gas Tax Section 2107	18,892	20,220	19,360	22,930	24,928
(3416) Gas Tax Section 2107.5	1,000	1,000	1,000	1,000	1,000
(3418) SB1 Loan Repayment	3,297	0	0	0	0
Total	70,722	67,716	66,778	76,359	83,705

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
Infrastructure	\$45,989	\$69,728	\$70,000	\$70,000	\$85,000
TOTAL	\$45,989	\$69,728	\$70,000	\$70,000	\$85,000

Summary of Fund Balance Activity

Town of Yountville STATE GAS TAX FUND Fund 20 - Department 6000

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 30,065	\$ 54,798	\$ 55,666	\$ 52,786	\$ 59,145
Total Revenue	\$ 70,721	\$ 67,716	\$ 66,778	\$ 76,359	\$ 83,705
Total Expenditures	\$ 45,988	\$ 69,728	\$ 70,000	\$ 70,000	\$ 85,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 54,798	\$ 52,786	\$ 52,444	\$ 59,145	\$ 57,850
Net Change in Fund Balance	24,733	(2,012)	(3,222)	6,359	(1,295)

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 2021/2022 Accomplishments

- The Town made a budget adjustment of \$13,000 from this fund to upgrade Council Chambers Audio and Visual Equipment console and cameras providing better image quality during broadcasting and streaming as well as modernizing the equipment to work with newer technologies.

Fiscal Year 2022/2023 Goals and Objectives

- The Town does not have any planned upgrades for Fiscal Year 2022/2023. 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 decline in customer base as alternative methods of television programming services versus cable are becoming more popular.

Did You Know?

- Town Council meetings can be viewed on local cable channel 28, the Town's YouTube page at www.townofyountville.com/youtube and through the Town's online agendas while the meetings are in session.
- The Town contracts with Napa Valley TV (Napa Public Access Cable Television) which provides camera operators to support televising our Town Council, Zoning & Design Review Board, and Parks & Recreation Advisory Commission meetings, as well as providing video services for Town sponsored public events.
- Napa Valley TV also provides services in support of public information releases, producing special programs for emergency preparedness and live special local emergency cablecasts when needed.
- the Yountville Arts Commission now meets in Town Council Chambers.

Revenue

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3022) PEG Fees	13,736	10,101	13,500	13,500	13,500
(3301) Interest Income	633	252	400	150	300
Total	14,369	10,353	13,900	13,650	13,800

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment < \$10k	\$3,000	\$0	\$5,000	\$18,890	\$5,000
TOTAL	\$3,000	\$0	\$5,000	\$18,890	\$5,000

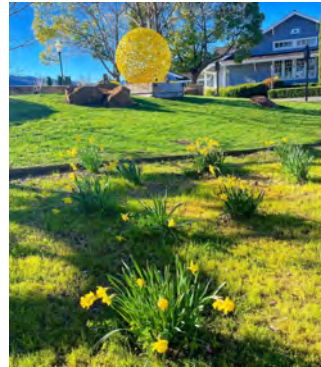
Summary of Fund Balance Activity

Town of Yountville PUBLIC EDUCATIONAL AND GOVERNMENT ACCESS FUND Fund 21 - Department 1012

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 38,556	\$ 49,925	\$ 58,725	\$ 60,278	\$ 55,038
Total Revenue	\$ 14,369	\$ 10,353	\$ 13,900	\$ 13,650	\$ 13,800
Total Expenditures	\$ 3,000	\$ -	\$ 5,000	\$ 18,890	\$ 5,000
■ ENDING FUND BALANCE	\$ 49,925	\$ 60,278	\$ 67,625	\$ 55,038	\$ 63,838
Net Change in Fund Balance	11,369	10,353	8,900	(5,240)	8,800

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 2021/2022 Accomplishments

- Rotated 8 sculptures on the Public Art Walk.
- Maintained the minimum fund balance with the decrease in projects during the COVID-19 Pandemic.
- Created a “Shop the Art Walk” digital catalog and marketing effort.
- Worked closely with Visit Napa Valley for Yountville’s feature week.

Fiscal Year 2022/2023 Goals and Objectives

- Conduct analysis and craft potential policy changes to ensure future funding for the Yountville Art Walk through commercial construction slowdowns.

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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	1,660	430	750	750	300
(3113) Public Art Program Fee	42,619	32,600	8,500	8,500	5,000
Total	44,278	33,030	9,250	9,250	5,300

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Supplies & Materials	\$498	\$5,085	\$2,500	\$3,153	\$4,500
Art Maintenance	\$375	\$375	\$1,500	\$1,500	\$2,700
Contract Services	\$29,287	\$31,206	\$17,000	\$21,261	\$13,500
TOTAL	\$30,159	\$36,666	\$21,000	\$25,914	\$20,700

Summary of Fund Balance Activity

Town of Yountville PUBLIC ART PROGRAM FEE FUND Fund 23 - Department 5414

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 47,614	\$ 61,733	\$ 60,783	\$ 58,096	\$ 41,432
Total Revenue	\$ 44,279	\$ 33,030	\$ 9,250	\$ 9,250	\$ 5,300
Total Expenditures	\$ 30,160	\$ 36,666	\$ 21,000	\$ 25,914	\$ 20,700
■ ENDING FUND BALANCE	\$ 61,733	\$ 58,096	\$ 49,033	\$ 41,432	\$ 26,032
Net Change in Fund Balance	14,119	(3,637)	(11,750)	(16,664)	(15,400)

Housing Grant Fund

Special Revenue Fund 24 Department 1500



Department Overview

The Town has been awarded three large grants for home rehabilitation activity. All these housing grants provide funding for the Home Rehabilitation Program, which funds home improvement projects for low-income eligible residents to bring 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.

On September 24, 2014, the Town was awarded a CalHome Program Grant (CalHome Grant) from the California Department of Housing and Community Development (HCD) in the amount of \$330,00. The CalHome Grant has been exhausted and will only be funded this fiscal year by repayment of previous loans. On November 19, 2014 the Town received a HOME Program Grant (HOME Program Grant) from HCD for up to \$500,000. The Town was also awarded a \$500,000 HOME grant (HOME Grant) in 2018, of which \$77,342 has been received as of April 30, 2022, leaving a balance of \$422,658 that the Town is expecting to receive as projects are completed.”

In Fiscal Year 2020/2021, the Town worked with the City of Napa and the California Department of Housing and Community Development (HCD) to add a Tenant-Based Rental Assistance (TBRA) as a new approved activity within the Home Rehabilitation Program. This portion of the program uses the state and federal grants to assist low-income residents in making rent payments and will sunset.

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 2021/2022 Accomplishments

- As of April 30, 2022, the Town has assisted three local renters by using \$13,315 of grant money from the TBRA.
- The Town received two loan repayments for a total amount of \$41,695.

Fiscal Year 2022/2023 Goals and Objectives

- Continue to administer and manage grant program.
- Work with the Housing Authority of the City of Napa to explore options for possibly utilizing grant funds in other ways that would be beneficial to program participants, such as a tenant based rental assistance program for qualifying individuals during times of financial hardship.

Budget Highlights

- The CalHOME Grant Expenses and Awards budgeted amounts are included as placeholders in case a loan is repaid.
- The budgeted \$100,000 Federal Home Grant revenue and expenditure represent the expected amount of grant revenue the Town will receive and use from the \$500,000 HOME Grant.

Did You Know?

- To date, 42 projects throughout the Town have received funding through these programs.
- Funds from federal and state grant amounts are recovered through the repayment of the grant-funded loans when a home is sold.
- The CalHome Grant Expenses and Awards budgeted amounts are included as placeholders in case a loan is repaid.

Revenues

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	529	177	400	100	100
(3408) CalHome Grant	0	0	20,000	0	20,000
(3432) Federal Home Grant	0	0	500,000	85,000	100,000
(3422) CalGrant Repayment - State	6,794	14,983	0	7,231	0
(3423) CalGrant Repayment - Fed	13,587	15,000	0	34,464	0
Total	20,910	30,160	520,400	126,795	120,100

Expenditures

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
CalHome Grant Awards	\$0	\$75	\$20,000	\$0	\$20,000
Federal Home Grant Awards	\$27,000	\$93,162	\$500,000	\$25,000	\$100,000
TOTAL	\$27,000	\$93,237	\$520,000	\$25,000	\$120,000

Summary of Fund Balance Activity

Town of Yountville
HOUSING GRANT FUND
Fund 24 - Department 1500

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 43,492	\$ 37,402	\$ 7,573	\$ (25,675)	\$ 76,120
Total Revenue	\$ 20,910	\$ 30,160	\$ 520,400	\$ 126,795	\$ 120,100
Total Expenditures	\$ 27,000	\$ 93,237	\$ 520,000	\$ 25,000	\$ 120,000
■ ENDING FUND BALANCE	\$ 37,402	\$ (25,675)	\$ 7,973	\$ 76,120	\$ 76,220
Net Change in Fund Balance	(6,090)	(63,077)	400	101,795	100

Measure T Transportation Improvement Fund

Special Revenue Fund 25 Department 6000



Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTA Ordinance 2012-01), known as Measure T. This countywide sales tax is administered by Napa Valley Transportation Authority (NVTA) and is collected and distributed by Napa County for road maintenance that began in 2018. Measure T is estimated to provide \$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). Starting in Fiscal Year 2018/2019, 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 MOE amount will be accounted for in personnel costs 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 2021/2022 Accomplishments

- Achieved a Pavement Condition Index (PCI) of 78, which is the highest in the Napa Valley.
- Completed the Washington Street South Street Rehabilitation Project.
- 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 2022/2023 Goals and Objectives

- Use Measure T Funds for the Annual Streets Maintenance Program (MT-3023). The anticipated street improvement project includes Mesa Court, Yount Mill Road, Humboldt Street, Harvest Court, Finnell Road, Heather Street, Yountville Crossing, and Yount Street.
- Mesa Court and Yount Mill Road will receive a grind and overlay .
- Humboldt Street, Harvest Court, Finnell Road, Heather Street, Yountville Crossing, and Yount Street will receive asphalt repair work in preparation for a full street micro surface in the following year.

Budget Highlights

- \$525,000 is budgeted to continue with the Annual Street Maintenance and Paving Program (MT-3023)

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 2022/2023 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

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	184	0	0	0	200
(3417) Measure T	591,876	550,281	525,000	525,000	525,000
Total	592,060	550,281	525,000	525,000	525,200

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Infrastructure	\$592,339	\$463,684	\$525,000	\$531,364	\$525,000
TOTAL	\$592,339	\$463,684	\$525,000	\$531,364	\$525,000

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ (25,943)	\$ (26,222)	\$ 83,928	\$ 60,375	\$ 54,211
Total Revenue	\$ 592,060	\$ 550,281	\$ 525,000	\$ 525,200	\$ 525,200
Total Expenditures	\$ 592,339	\$ 463,684	\$ 525,000	\$ 531,364	\$ 525,000
■ ENDING FUND BALANCE	\$ (26,222)	\$ 60,375	\$ 83,928	\$ 54,211	\$ 54,411
Net Change in Fund Balance	(279)	86,597	0	(6,164)	200

Road Maintenance and Rehabilitation Act (SB1) Fund

Special Revenue Fund Department 26-6000



Department Overview

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

Funding from SB1 helps the Town maintain and rehabilitate streets/roads, and active transportation infrastructure now and into the future. Revenues expected in Fiscal Year 2022/2023 for this fund have been adjusted to reflect reductions in fuel excise tax collections as a result of COVID-19.

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

Fiscal Year 2021/2022 Accomplishments

- SB1 monies were used for the Curb, Gutter, and Sidewalk Program (SB-6022).
- Town Council approved approximately \$27,000 to be reassigned to the Measure T project (MT-2022) to cover the costs of plans, specs and engineering.

Fiscal Year 2022/2023 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 \$65,149 in SB1 revenues in Fiscal Year 2022/2023.
- \$66,000 is budgeted to continue with Curb, Gutter, and Sidewalk Replacement (SB-6023). Improvements will be made in various locations in the Toyon Terrace and Vista neighborhoods in advance of the street improvements being made later in the fiscal year. The attached map illustrates the locations of the improvements.

Did You Know?

- A summary of the [Capital Improvement Program for Fiscal Year 2022/2023](#) 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

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	435	256	250	100	200
(3419) Road Maint. Rehab Act	51,256	53,865	57,325	58,113	64,949
Total	51,691	54,121	57,575	58,213	65,149

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Infrastructure	\$39,803	\$50,102	\$50,000	\$50,000	\$66,000
TOTAL	\$39,803	\$50,102	\$50,000	\$50,000	\$66,000

Capital Projects Detail

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Streets and Transportation Projects					
(SB-6023) Curb, Gutter, and Sidewalk Replacement	\$39,803	\$50,102	\$50,000	\$23,000	\$66,000
(MT-3022*) Annual Street Maintenance and Paving	\$0	\$0	\$0	\$27,000	\$0
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$39,803	\$50,102	\$50,000	\$50,000	\$66,000
TOTAL	\$39,803	\$50,102	\$50,000	\$50,000	\$66,000

*During Fiscal Year 2021/2022, Town Council authorized about \$27,000 of SB-6022 funds to fund the design of the next Measure T project.

Measure T Equivalent (MTE) Fund Expenditures

Special Revenue Fund 27 Department 6000



Department Overview

In November 2012, Napa County voters passed a half-cent sales tax called the Napa Countywide Road Maintenance Act (NVTA Ordinance 2012-01), known as Measure T. This 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 six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike Lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this ordinance.

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

Fiscal Year 2021/2022 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 2021/2022 period.

Fiscal Year 2022/2023 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. No funds will be budgeted in this account for the Fiscal Year 2022/2023 period.

Budget Highlights

- The primary source of revenue for this fund is Capital Projects Fund 50, which is supported by General Fund revenue. Not having to fulfill the 6.67% obligation in Fiscal Year 2022/2023 will help preserve General Funds for other needs that may arise.

Did You Know?

- In the Netherlands, 30 percent of all trips are on bicycle, and seven out of eight Dutch people over 15 years old have a bike. In the United States, people use their bicycles for less than one percent of all urban trips.
- Prior 6.67 % obligation projects were Finnell Path Resurfacing, Hopper Creek Path, Oak Circle to Mission and Yountville Vine Trail Resurfacing.

Revenues

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	206	184	200	100	125
(3950) Interfund Transfers - Capital Projects	36,685	0	0	0	0
Total	36,891	184	200	100	125

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ 36,891	\$ 37,091	\$ 37,075	\$ 37,175
Total Revenue	\$ 36,891	\$ 184	\$ 200	\$ 100	\$ 125
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 36,891	\$ 37,075	\$ 37,291	\$ 37,175	\$ 37,300
Net Change in Fund Balance	36,891	184	200	100	125

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 2021/2022 Accomplishments

- Paid a portion of the required cost share towards fire engine replacement per the contract with Napa County.

Fiscal Year 2022/2023 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	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	1	0	0	0	0
(3301) Interest Income	1	0	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	1	0	0	0	0

Summary of Fund Balance Activity

Town of Yountville
FIRE EMERGENCY SERVICES FUND
Fund 28 - Department 3201

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ 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 2021/2022 Accomplishments

- Transferred in UVDS Franchise Fee revenue collected in Fiscal Year 2021/2022 from the General Fund to start fund balance.

Fiscal Year 2022/2023 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.

Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3020) Franchise Tax	0	0	0	13,775	26,400
Total	0	0	0	13,775	26,400

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Community Clean Up Day	\$0	\$0	\$0	\$0	\$6,500
TOTAL	\$0	\$0	\$0	\$0	\$6,500

Summary of Fund Balance Activity

Town of Yountville
UPPER VALLEY DISPOSAL SERVICE FRANCHISE FEES
Fund 29 - Department 1016

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 13,775
Total Revenue	\$ -	\$ -	\$ -	\$ 13,775	\$ 26,400
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 6,500
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 13,775	\$ 33,675
Net Change in Fund Balance	-	-	-	13,775	19,900

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 2021/2022 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 in calendar year 2020 into Fund 50 to help cover costs for project CP-2021 (ADA Accessibility Improvements Program).

Fiscal Year 2022/2023 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

- This fund will provide for easier tracking and reporting of fees collected.
- Any funds that become available will be transferred to Fund 50 to cover costs for project CP-2023 (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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	19	7	10	10	0
(3705) SB 1186 Fees	1,699	2,016	1,700	1,500	1,500
Total	1,718	2,023	1,710	1,510	1,500

Expenditures

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Interfund Transfer - Capital Project	\$1,923	\$1,786	\$1,700	\$1,997	\$1,500
TOTAL	\$1,923	\$1,786	\$1,700	\$1,997	\$1,500

Summary of Fund Balance Activity

Town of Yountville

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

Fund 30

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,450	\$ 1,245	\$ 959	\$ 1,482	\$ 995
Total Revenue	\$ 1,718	\$ 2,023	\$ 1,710	\$ 1,510	\$ 1,500
Total Transfers	\$ 1,923	\$ 1,786	\$ 1,700	\$ 1,997	\$ 1,500
■ ENDING FUND BALANCE	\$ 1,245	\$ 1,482	\$ 969	\$ 995	\$ 995
Net Change in Fund Balance	\$ (205)	\$ 237	\$ 10	\$ (487)	\$ -

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 2021/2022 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 \$662 in Affordable Housing Fair Share in-lieu Fees were collected.

Fiscal Year 2022/2023 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 \$58,200 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 PERS costs, additional monitoring and loan servicing of the Home Rehabilitation Program and increased advisory work on various housing programs.
- 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 \$71,600 in Fiscal Year 2022/2023.

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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	3,680	986	2,000	300	500
(3701) Impact Fees	31,254	700	0	662	0
(3901) Interfund Transfer - From General Fund	0	15,000	70,400	63,000	71,600
Total	34,935	16,686	72,400	63,962	72,100

Expenditures

Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Agencies	\$6,000	\$6,000	\$13,400	\$6,000	\$13,400
Contract Services	\$52,034	\$56,000	\$57,000	\$57,000	\$58,200
TOTAL	\$58,034	\$62,000	\$70,400	\$63,000	\$71,600

Summary of Fund Balance Activity

Town of Yountville
HOUSING OPPORTUNITY PROGRAM FUND
Fund 70 - Department 1500

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,589,194	\$ 1,566,094	\$ 1,513,894	\$ 1,520,780	\$ 1,521,742
TOTAL PROGRAM REVENUE	\$ 34,934	\$ 16,686	\$ 72,400	\$ 63,962	\$ 72,100
Total Supplies & Services	\$ 58,034	\$ 62,000	\$ 70,400	\$ 63,000	\$ 71,600
TOTAL EXPENDITURES	\$ 58,034	\$ 62,000	\$ 70,400	\$ 63,000	\$ 71,600
■ ENDING FUND BALANCE	\$ 1,566,094	\$ 1,520,780	\$ 1,515,894	\$ 1,521,742	\$ 1,522,242
Net Change in Fund Balance	(23,100)	(45,314)	2,000	962	500
FUND BALANCE ALLOCATIONS					
Restricted- Affordable Housing***	1,501,315	1,505,020	1,505,020	1,505,020	1,508,725
Unassigned Fund Balance	64,779	15,760	10,874	16,722	13,517
■ TOTAL FUND BALANCE	\$ 1,566,094	\$ 1,520,780	\$ 1,515,894	\$ 1,521,742	\$ 1,522,242

***See table below for detail.

Property Address	Borrower	Maturity Date	Balance at 6/30/20	Estimated at 6/30/21	Adopted at 6/30/22
1905 Yountville Cross Road	Owner	1/30/2028	22,815	23,220	23,625
9 Jasmine Street	Owner	6/30/2028	50,700	51,600	52,500
6776 Yount Street	Family Apartments	8/29/2027	275,200	280,000	284,800
27 Lande Way	NV Community Housing	7/1/2042	52,600	50,200	47,800
Arroyo Grande Villas	Arroyo Grande Villas	12/31/2066	1,100,000	1,100,000	1,100,000
Total Housing Notes Receivable			\$ 1,501,315	\$ 1,505,020	\$ 1,508,725

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.

Fiscal Year 2021/2022 Accomplishments

- Continued to collect additional one percent of gross revenue reported by hotels which increased fund balance.
- Town purchased 6631 Oak Leaf Court to protect its designation as affordable housing.

- Town sold 6631 Oak Leaf Court to Napa Valley Community Housing a low-income dead restricted rental housing unit.

Fiscal Year 2022/2023 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 April 30, 2022 the balance in this fund is \$1,698,109.

Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3035) Measure S. Affordable Housing	472,402	401,227	437,500	650,000	583,333
(3301) Interest Income	8,606	4,264	5,000	5,000	2,500
(3802) Sales Of Property & Equipment	0	0	0	341,001	0
Total	\$ 481,008	\$ 405,491	\$ 442,500	\$ 996,001	\$ 585,833

Expenditures

Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Purchase of Property & Equip.	\$0	\$0	\$0	\$344,477	\$0
Contract Services	\$0	\$0	\$100,000	\$0	\$100,000
TOTAL	\$0	\$0	\$100,000	\$344,477	\$100,000

Summary of Fund Balance Activity

Town of Yountville
MEASURE S, AFFORDABLE AND WORKFORCE HOUSING
Fund 71 - Department 1600

	2019/2020	2020/2021	2021/2022		2022/2023
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 280,205	\$ 761,213	\$ 1,119,880	\$ 1,166,704	\$ 1,818,228
TOTAL REVENUE	\$ 481,008	\$ 405,491	\$ 442,500	\$ 996,001	\$ 585,833
Total Supplies & Services	\$ -	\$ -	\$ 100,000	\$ 344,477	\$ 100,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 100,000	\$ 344,477	\$ 100,000
■ ENDING FUND BALANCE	\$ 761,213	\$ 1,166,704	\$ 1,462,380	\$ 1,818,228	\$ 2,304,061
Net Change in Fund Balance	481,008	405,491	342,500	651,524	485,833

Measure A Maintenance Fund

Special Revenue Fund 75 Department 4330



Department Overview

In March 1998, voters approved a half-cent sales tax increase for flood control purposes known locally as Measure A. The County and each City and Town used Measure A proceeds generated within their jurisdictional boundaries for projects that were specified in the ballot measure. For the Town of Yountville, the Measure read:

Town of Yountville

1. Flood protection for the Town's mobile home parks and surrounding areas; and
2. Hopper Creek and Beard Ditch improvements and restoration for flood protection.

The Town's projects eligible for Measure A funding included:

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..

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

Fiscal Year 2021/2022 Accomplishments

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

Fiscal Year 2022/2023 Goals and Objectives

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

Budget Highlights

- The establishment of the Measure A Maintenance Fund in Fiscal Year 2018/2019 allowed for the maintenance of infrastructure as required by the Napa County Auditor/Controller.
- This fund will provide for funding of Measure A related projects should they be needed.

Did You Know?

- The sunset date of this half-cent Measure A sales tax was June of 2019.
- 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	5,699	2,327	3,000	1,000	2,000
(3420) Measure A	25,123	0	0	2,315	0
(3976) Interfund Transfer - Floodwall Capital Maint	185,181	0	0	0	0
Total	216,003	2,327	3,000	3,315	2,000

Expenditures

Expenditure

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Facilities/Grounds Maintenance	\$0	\$0	\$20,000	\$20,000	\$20,000
TOTAL	\$0	\$0	\$20,000	\$20,000	\$20,000

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 252,641	\$ 468,644	\$ 471,644	\$ 470,971	\$ 454,286
Total Revenue	\$ 216,003	\$ 2,327	\$ 3,000	\$ 3,315	\$ 2,000
Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
■ ENDING FUND BALANCE	\$ 468,644	\$ 470,971	\$ 454,644	\$ 454,286	\$ 436,286
Net Change in Fund Balance	216,003	2,327	(17,000)	(16,685)	(18,000)

Flood Barrier Capital Maintenance Fund

Special Revenue Fund 76 Department 4330



Department Overview

This Fund was established to provide for revenues and expenditures related to the FEMA Flood Hazard Mitigation Grant awarded to the Town in 1990. The Flood Wall project was completed in Fiscal Year 2004-2005 and has been successful in protecting the mobile home park communities from several flood events since the barrier was constructed. Current Fund resources are in effect a reserve fund for future use for capital improvement and maintenance of the Flood Barrier and its related system infrastructure.

Floodwall Project Historical Information:

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

Fiscal Year 2021/2022 Accomplishments

- None, fund was closed in Fiscal Year 2019/2020.

Fiscal Year 2022/2023 Goals and Objectives

- None, fund was closed in Fiscal Year 2019/2020.

Budget Highlights

- Fund was closed in Fiscal Year 2019/2020 and remaining fund balance was transferred to the Measure A Maintenance Fund (Fund 75).

Did You Know?

- The Town's public works crews annually practice installing and then reopening the floodwall entry gate barriers.

Revenues

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	1,699	0	0	0	0
Total	1,699	0	0	0	0

Transfers Out

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
Interfund Transfer - Measure A Maint	\$185,181	\$0	\$0	\$0	\$0
TOTAL	\$185,181	\$0	\$0	\$0	\$0

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 183,482	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,699	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 185,181	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(183,482)	0	-	0	-

* Total fund balance transferred into Measure A Maintenance Fund 75 in Fiscal Year 2019/2020 and this fund is now closed.

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 2021/2022 Accomplishments

- No Tallent Lane Private Road Benefit District revenue.

Fiscal Year 2022/2023 Goals and Objectives

- No activity anticipated.

Budget Highlights

- The present fund balance for the Tallent Lane Private Road Benefit District is \$17,947.

Revenue and Expenditures

Data

Collapse All	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	291	92	150	50	100
(3301) Interest Income	285	89	150	50	100
(3704) Private Road Assessment	6	3	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	291	92	150	50	100

Summary of Fund Balance Activity

Town of Yountville TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND Fund 95 - Department 4305

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 17,547	\$ 17,838	\$ 17,991	\$ 17,930	\$ 17,980
Total Revenue	\$ 291	\$ 92	\$ 150	\$ 50	\$ 100
■ ENDING FUND BALANCE	\$ 17,838	\$ 17,930	\$ 18,141	\$ 17,980	\$ 18,080
Net Change in Fund Balance	291	92	150	50	100

Mesa Court Drainage Benefit District Fund

Special Revenue Fund 96 Department 4305



Department Overview

The Mesa Court Drainage Benefit District was established 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 2021/2022 Accomplishments

- No Mesa Court Drainage Benefit District revenue was collected.

Fiscal Year 2022/2023 Goals and Objectives

- No activity is anticipated.

Budget Highlights

- The present fund balance for the Mesa Court Drainage Benefit District Fund is \$50,046.

Revenue and Expenditures

Data

Collapse All	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	795	282	400	100	200
(3301) Interest Income	795	248	400	100	200
(3703) Drainage Assessment	0	35	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	795	282	400	100	200

Summary of Fund Balance Activity

Town of Yountville
MESA COURT DRAINAGE BENEFIT DISTRICT FUND
Fund 96 - Department 4305

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 48,921	\$ 49,716	\$ 50,151	\$ 49,998	\$ 50,098
Total Revenue	\$ 795	\$ 282	\$ 400	\$ 100	\$ 200
■ ENDING FUND BALANCE	\$ 49,716	\$ 49,998	\$ 50,551	\$ 50,098	\$ 50,298
Net Change in Fund Balance	795	282	400	100	200

Tourism Improvement District Assessment Fund

Special Revenue Fund 22 Department 1015



Department Overview

On June 15, 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 2021/2022 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 2021/2022 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.
- Continue COVID-19 recovery and marketing strategy.

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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3040) Tourism Assessment - County	699,155	594,646	647,500	863,333	925,000
(3041) Tourism Assessment-Local	236,201	200,894	218,750	291,667	312,500
(3042) Tourism Assessment-Admin	9,448	8,036	8,750	11,667	12,500
(3301) Interest Income	8,024	1,525	2,000	1,000	1,000
Total	952,828	805,100	877,000	1,167,667	1,251,000

Expenditures and Transfers

TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Other Agencies	\$705,188	\$588,613	\$647,500	\$863,333	\$925,000
Other Community Support	\$343,663	\$304,836	\$260,000	\$260,000	\$260,000
Interfund Transfer	\$9,445	\$8,036	\$8,750	\$11,667	\$12,500
TOTAL	\$1,058,296	\$901,484	\$916,250	\$1,135,000	\$1,197,500

Summary of Fund Balance Activity

Town of Yountville
TOURISM IMPROVEMENT DISTRICT ASSESSMENT FUND
Fund 22 - Department 1015

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 529,779	\$ 424,308	\$ 294,511	\$ 327,925	\$ 360,592
Total Revenues	\$ 952,828	\$ 805,100	\$ 877,000	\$ 1,167,667	\$ 1,251,000
Total Expenditures	\$ 1,048,851	\$ 893,449	\$ 907,500	\$ 1,123,333	\$ 1,185,000
Total Transfers	\$ (9,448)	\$ (8,035)	\$ (8,750)	\$ (11,667)	\$ (12,500)
■ ENDING FUND BALANCE	\$ 424,308	\$ 327,925	\$ 255,261	\$ 360,592	\$ 414,092
Net Change in Fund Balance	(105,471)	(96,383)	(39,250)	32,667	53,500
FUND BALANCE ALLOCATIONS					
Assigned for Local Agency TID Reserve Fund	-	170,000	170,000	170,000	170,000
Unassigned Fund Balance	424,308	157,925	85,261	190,592	244,092
■ Total Fund Balance	\$ 424,308	\$ 327,925	\$ 255,261	\$ 360,592	\$ 414,092



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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 2021/2022 Accomplishments

- None, fund was closed in Fiscal Year 2020/2021.

Fiscal Year 2022/2023 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.

Revenue and Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	5,253	0	0	0	0
(3900) Interfund Transfer	281,085	0	0	0	0
(3955) Interfund Transfer - Debt Svc (2020)	2,241,219	0	0	0	0
(3964) Interfund Transfer - WW Utility Capital	28,428	0	0	0	0
Total	2,555,986	0	0	0	0

Expenditures and Transfers

Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Bank & Fiscal Agent Fees	\$850	\$0	\$0	\$0	\$0
Principal	\$2,530,000	\$0	\$0	\$0	\$0
Interest	\$69,732	\$0	\$0	\$0	\$0
Interfund Transfer-Debt Svc (2020)	\$0	\$49,783	\$0	\$0	\$0
TOTAL	\$2,600,582	\$49,783	\$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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 94,379	\$ 49,783	\$ -	\$ (0)	\$ (0)
Total Revenue & Financing Sources	\$ 2,555,986	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,600,582	\$ 49,783	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 49,783	\$ (0)	\$ -	\$ (0)	\$ (0)
Net Change in Fund Balance	(44,596)	(0)	-	-	-

2017 Lease Revenue Bond Debt Service Fund 54 - Community Center

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 2021/2022 Accomplishments

- Annual lease revenue bond payments were made per schedule.

Fiscal Year 2021/2022 Goals and Objectives

- Make timely annual debt service payments for a total of \$543,019.

Budget Highlights

- Transfer in from General Fund (01) in the amount of \$550,000 to cover principal, interest and fiscal agent fees.

Did You Know?

- The 2017 Lease Revenue Bonds will have an outstanding principal balance of \$7,440,000 at June 30, 2022. The final maturity date is December 2039.

Revenue and Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	4,895	561	2,500	200	200
(3900) Interfund Transfer	546,769	539,369	540,000	540,000	550,000
Total	551,664	539,930	542,500	540,200	550,200

Expenditures

Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Bank & Fiscal Agent Fees	\$1,750	\$1,650	\$1,850	\$1,850	\$1,850
Principal	\$260,000	\$270,000	\$285,000	\$285,000	\$300,000
Interest	\$284,769	\$271,519	\$257,644	\$257,644	\$243,019
TOTAL	\$546,519	\$543,169	\$544,494	\$544,494	\$544,869

Summary of Fund Balance Activity

Town of Yountville 2017 LEASE REVENUE BOND DEBT SERVICE FUND - COMMUNITY CENTER Fund 54 - Department 7000

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 7,348	\$ 12,493	\$ 10,993	\$ 9,255	\$ 4,961
Total Revenue	\$ 551,664	\$ 539,930	\$ 542,500	\$ 540,200	\$ 550,200
Total Expenditures	\$ 546,519	\$ 543,169	\$ 544,494	\$ 544,494	\$ 544,869
■ ENDING FUND BALANCE	\$ 12,493	\$ 9,255	\$ 8,999	\$ 4,961	\$ 10,292
Net Change in Fund Balance	5,145	(3,238)	(1,994)	(4,294)	5,331

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

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 2020/2021 Accomplishments

- Fund was created and debt service payments in the amount of \$349,051 were made per schedule.

Fiscal Year 2021/2022 Goals and Objectives

- Make timely annual debt service payments for a total of \$351,805 per schedule.

Budget Highlights

- Transfer in from General Fund (01) in the amount of \$273,000 to contribute towards principal, interest, and fiscal agent fees.
- \$48,864 of existing fund balance will be used to contribute towards principal, interest, and fiscal agent fees.
- Transfer in from Wastewater Capital Fund (64) of \$29,991 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 \$1,675,000 on June 30, 2022. The final maturity date is June 2027.

Revenue & Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	0	748	500	400	200
(3901) Interfund Transfer - From General Fund	0	289,397	357,335	357,335	273,000
(3953) Interfund Transfer - Debt Svc (2013)	0	49,783	0	0	0
(3964) Interfund Transfer - WW Utility Capital	0	29,838	29,755	29,755	29,991
(3990) Bond/Loan Proceeds	2,302,000	0	0	0	0
Total	2,302,000	369,765	387,590	387,490	303,191

Expenditures and Transfers

Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Bank & Fiscal Agent Fees	\$0	\$0	\$850	\$850	\$250
Principal	\$0	\$312,000	\$316,000	\$316,000	\$324,000
Interest	\$0	\$38,017	\$33,051	\$33,051	\$27,805
Bond Costs	\$58,920	\$0	\$0	\$0	\$0
Interfund Transfer - Debt Svc (2013)	-\$2,241,219	\$0	\$0	\$0	\$0
TOTAL	-\$2,182,300	\$350,017	\$349,901	\$349,901	\$352,055

Summary of Fund Balance Activity

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

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ -	\$ 1,861	\$ (37,689)	\$ 21,609	\$ 59,199
Total Revenue	\$ 2,302,000	\$ 369,765	\$ 387,590	\$ 387,490	\$ 303,191
Total Expenditures	\$ 2,300,139	\$ 350,017	\$ 349,901	\$ 349,901	\$ 352,055
■ ENDING FUND BALANCE	\$ 1,861	\$ 21,609	\$ 0	\$ 59,199	\$ 10,335
Net Change in Fund Balance	1,861	19,748	37,689	37,589	(48,864)

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 2021/2022 Accomplishments

- Collected and allocated Impact Fees from applicable projects during the building permit issuance process.

Fiscal Year 2022/2023 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. Approximately 13% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved civic facilities projects.

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	0	0	0	0	0
(3701) Impact Fees	10,421	0	0	8,836	0
(3799) Allocate Impact Fees	-10,421	0	0	-8,836	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.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	0	0	0	0	0
(3701) Impact Fees	1,723	0	0	1,460	0
(3799) Allocate Impact Fees	-1,723	0	0	-1,460	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. Approximately 66% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved parks and recreation projects.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	3,983	0	0	3,380	0
(3799) Allocate Impact Fees	-3,983	0	0	-3,380	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 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. Approximately 13% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved public safety projects.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	1,647	0	0	1,393	0
(3799) Allocate Impact Fees	-1,647	0	0	-1,393	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. Approximately 86% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved traffic facilities projects.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	16,327	0	0	13,845	0
(3799) Allocate Impact Fees	-16,327	0	0	-13,845	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.

Collapse All	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
▼ Revenues	106.732	531	0	4,003	200
(3301) Interest Income	317	531	0	173	200
(3701) Impact Fees	44,070	0	0	3,830	0
(3950) Interfund Transfers - Capital Projects	62,346	0	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	106.732	531	0	4,003	200



Capital Projects Fund

Fund 50 Department 6000



Department Overview

The Capital Projects Fund is used to account for large-scale capital expenditures of over \$10,000 associated with implementation of the Town's rolling Five Year Capital Improvement Program (CIP). This fund is supported primarily by annual contributions from the General Fund, and occasionally receives funding from grants and contributions from other agencies.

2021/2022 Accomplishments

- Grant funds in the amount of \$204,949 were used to reduce General Fund contribution on Hopper Creek Pedestrian Bridge and Path Project (PK-0003).
- The Town invoiced the California State Parks Department \$177,952 for grant funding related to the Yountville Community Park Restroom Construction project (PK-0024).

2022/2023 Goals and Objectives

- Complete the design and construction of 9 Capital Improvement Projects within budget and on schedule while meeting the expectations of the public.
 - GIS Mapping Improvements (CF-0007) \$58,000*
 - Forrester Park/Three Weirs Park ADA Improvements (CP-0018) \$120,600
 - EV Charging Stations (CP-0021) \$34,000
 - ADA Accessibility Improvements Program (CP-2023) \$116,000
 - New Vineyard Park Path Constructions (PK-0025) \$50,000
 - Surveys and Monuments (ST-0004) \$17,500
 - Traffic Calming (ST-4023) \$17,500
 - Hydroflush Weirs from Finnell to Beard Ditch (DF-0018) \$25,000
 - Town Wide Drainage and Erosion Control Program (DF-2023) \$19,500

Capital Projects Impact on Operating

*CF-0007 GIS Mapping Improvements requires ongoing software and data maintenance performed by the Engineering Technician. This position is budgeted for in the General Fund Public Works Engineering & Administration Department (01-4301).

Budget Highlights

- \$750,000 General Fund monies transferred into fund for future grant cost-sharing projects.

- The planned Capital Improvement Program for Fiscal Year 2022/2023 includes General Fund project allocations and the reallocation of existing approved CIP fund balance to continue funding completion of specific capital projects.
- 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.

Department Overview

- 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, 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	21,916	2,684	5,000	1,000	1,500
(3302) Investment Market Adjustment	2,679	-3,973	0	0	0
(3409) Other State Revenues	0	144,700	181,000	382,890	160,000
(3702) Utility Underground Impact Fee	0	0	0	0	0
(3799) Allocate Impact Fees	34,102	0	0	28,914	0
(3800) Miscellaneous Revenue	0	3,190	0	0	0
(3801) Refunds & Reimbursements	27,446	180,445	0	4,700	0
(3900) Interfund Transfer	100,000	100,000	100,000	500,000	750,000
(3930) Interfund Transfer - Disability Access Fee SB 1186	1,923	1,786	1,700	1,997	1,500
Total	188,065	428,832	287,700	919,501	913,000

Expenditures & Transfers Out

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Designated Contingency	\$0	\$0	\$10,000	\$0	\$10,000
Capital Improvements	\$0	\$49,045	\$25,000	\$25,000	\$58,000
Buildings & Structures	\$25,918	\$0	\$0	\$0	\$0
Infrastructure	\$791,797	\$438,684	\$374,500	\$537,113	\$366,100
Machinery & Equipment >\$10k	\$28,662	\$76,669	\$21,000	\$165,211	\$34,000
Capital Maintenance	\$0	\$24,046	\$0	\$0	\$0
Interfund Transfer - MTE	\$36,685	\$0	\$0	\$0	\$0
Interfund Transfer - Utility Underground	\$62,346	\$0	\$0	\$0	\$0
TOTAL	\$945,407	\$588,444	\$430,500	\$727,324	\$468,100

Capital Projects by Category

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Civic Facilities Projects	\$161,064	\$17	\$0	\$138,930	\$0
Community Projects	\$196,368	\$75,111	\$256,000	\$140,681	\$328,600
Drainage and Flood Control Projects	\$11,322	\$36,046	\$9,000	\$9,000	\$44,500
Parks and Recreation Projects	\$428,220	\$471,618	\$130,000	\$265,504	\$50,000
Streets and Transportation Projects	\$49,402	\$5,650	\$25,500	\$173,209	\$35,000
Transfers and Other Expenditures	\$0	\$0	\$10,000	\$0	\$10,000
TOTAL	\$846,376	\$588,442	\$430,500	\$727,324	\$468,100

Capital Projects Detail

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Civic Facilities Projects					
(CF-0015) Stationary Emergency Generator	\$161,064	\$0	\$0	\$0	\$0
(CF-0028) Generator Switch at Community Hall	\$0	\$17	\$0	\$138,930	\$0
CIVIC FACILITIES PROJECTS TOTAL	\$161,064	\$17	\$0	\$138,930	\$0
Community Projects					
(CP-0007) GIS Mapping Improvements	\$28,662	\$49,045	\$25,000	\$25,000	\$58,000
(CP-0014) Finnell Path Maintenance and Repair	\$117,869	\$12,986	\$0	\$0	\$0
(CP-0015) Community WiFi/Hotspot	\$673	\$0	\$0	\$0	\$0
(CP-0018) Forrester Park/Three Weirs Park ADA Improvements	\$0	\$0	\$160,000	\$39,400	\$120,600
(CP-0021) EV Charging Stations	\$0	\$0	\$21,000	\$26,281	\$34,000
(CP-2023) ADA Accessibility Improvements	\$49,164	\$13,080	\$50,000	\$50,000	\$116,000
COMMUNITY PROJECTS TOTAL	\$196,368	\$75,111	\$256,000	\$140,681	\$328,600
Drainage and Flood Control Projects					
(DF-0018) Hydroflush Weirs from Finnell to Beard Ditch	\$0	\$24,046	\$0	\$0	\$25,000
(DF-2023) Drainage and Stormwater Control	\$11,322	\$12,000	\$9,000	\$9,000	\$19,500
DRAINAGE AND FLOOD CONTROL PROJECTS TOTAL	\$11,322	\$36,046	\$9,000	\$9,000	\$44,500
Parks and Recreation Projects					
(PK-0003) New Multi-Use Path from Oak Circle to Mission	\$382,250	\$298,168	\$0	\$37,897	\$0
(PK-0017) Sports Court Renovation	\$0	\$36,531	\$0	\$0	\$0
(PK-0020) Yountville Bike Path Resurface	\$45,970	\$0	\$0	\$0	\$0
(PK-0021) New Vineyard Park Path Construction	\$0	\$76,651	\$0	\$0	\$0
(PK-0024) Restroom Construction at Yountville Community Park	\$0	\$60,268	\$130,000	\$227,607	\$0
(PK-0025) New Vineyard Park Path Construction	\$0	\$0	\$0	\$0	\$50,000
PARKS AND RECREATION PROJECTS TOTAL	\$428,220	\$471,618	\$130,000	\$265,504	\$50,000
Streets and Transportation Projects					
(MT-3022) Annual Street Maintenance and Paving Program	\$0	\$0	\$0	\$136,480	\$0
(ST-0004) Surveys and Monuments	\$8,720	\$5,650	\$17,000	\$17,000	\$17,500
(ST-4023) Traffic Calming Program	\$0	\$0	\$8,500	\$8,500	\$17,500
(ST-5022) Street Light Replacement Program	\$40,682	\$0	\$0	\$11,229	\$0
STREETS AND TRANSPORTATION PROJECTS TOTAL	\$49,402	\$5,650	\$25,500	\$173,209	\$35,000
Transfers and Other Expenditures					
(DC-0001) Designated Contingency	\$0	\$0	\$10,000	\$0	\$10,000
TRANSFERS AND OTHER EXPENDITURES TOTAL	\$0	\$0	\$10,000	\$0	\$10,000
TOTAL	\$846,376	\$588,442	\$430,500	\$727,324	\$468,100

Summary of Fund Balance Activity

Town of Yountville
CAPITAL PROJECTS FUND SUMMARY
Fund 50 - Department 6000

Fund 50	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,435,727	\$ 678,385	\$ 818,375	\$ 518,774	\$ 710,951
Total Revenue & Financing Sources	\$ 52,040	\$ 327,046	\$ 186,000	\$ 388,590	\$ 161,500
Total Expenditures	\$ 846,376	\$ 588,444	\$ 430,500	\$ 727,324	\$ 468,100
Total Net Transfers	\$ 36,994	\$ 101,786	\$ 101,700	\$ 530,911	\$ 751,500
■ ENDING FUND BALANCE	\$ 678,385	\$ 518,774	\$ 675,575	\$ 710,951	\$ 1,155,851
Net Change in Fund Balance	(757,342)	(159,611)	(142,800)	192,177	444,900
Funds Available for Capital Projects	\$ 678,385	\$ 518,774	\$ 375,974	\$ 710,951	\$ 1,155,851

Accessible Parking Stalls on Washington St. at the Community Center



Before



During Repairs



After

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 2021/2022 Accomplishments

- The total fund balance including interest is estimated to be approximately \$1,047,512 at the end of Fiscal Year 2021/2022.

Fiscal Year 2022/2023 Goals and Objectives

- Develop and refine a strategic facility plan with a facilities maintenance matrix to identify a scope of work, cost estimate and timeline for each facility and their future maintenance projects.
- Complete the necessary maintenance on high-use Town Facilities Community Hall and Community Center with interior painting, refurbishing the gym floor, replacing failing restroom countertops, and addressing wall issues in commercial kitchen.

Budget Highlights

- 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

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	17,078	4,441	7,500	1,500	3,000
(3900) Interfund Transfer	0	0	0	200,000	350,000
Total	17,078	4,441	7,500	201,500	353,000

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Buildings & Structures	\$0	\$0	\$0	\$0	\$295,000
Capital Maintenance	\$25,000	\$76,468	\$0	\$0	\$0
TOTAL	\$25,000	\$76,468	\$0	\$0	\$295,000

Capital Projects Detail

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Civic Facilities Projects					
(CF-0013) Resurface Community Center Gym Flooring	\$0	\$0	\$0	\$0	\$50,000
(CF-0023) Community Center Parking Lot Resurface	\$15,000	\$0	\$0	\$0	\$0
(CF-0026) Replace Roofs on Bus Shelters	\$0	\$0	\$0	\$0	\$100,000
(CF-0027) Repair Roof on Corporation Yard Garages	\$0	\$76,468	\$0	\$0	\$0
(CF-0029) Paint Town Hall Interior	\$0	\$0	\$0	\$0	\$25,000
CIVIC FACILITIES PROJECTS TOTAL	\$15,000	\$76,468	\$0	\$0	\$175,000
Community Projects					
(CP-0022) Community Center Tile & Drain Replacement	\$0	\$0	\$0	\$0	\$50,000
(CP-0023) Community Center Restrooms Refurbishment	\$0	\$0	\$0	\$0	\$15,000
(CP-0025) Community Hall Painting	\$0	\$0	\$0	\$0	\$55,000
COMMUNITY PROJECTS TOTAL	\$0	\$0	\$0	\$0	\$120,000
Parks and Recreation Projects					
(PK-0023) Remove and Replace Play Surface	\$10,000	\$0	\$0	\$0	\$0
PARKS AND RECREATION PROJECTS TOTAL	\$10,000	\$0	\$0	\$0	\$0
TOTAL	\$25,000	\$76,468	\$0	\$0	\$295,000

Summary of Fund Balance Activity

Town of Yountville
FACILITIES REPAIR & REPLACEMENT SUMMARY
Fund 81 - Department 6000

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 925,961	\$ 918,039	\$ 823,039	\$ 846,012	\$ 1,047,512
Total Revenue	\$ 17,078	\$ 4,441	\$ 7,500	\$ 1,500	\$ 3,000
Total Expenditures	\$ 25,000	\$ 76,468	\$ -	\$ -	\$ 295,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ 200,000	\$ 350,000
■ ENDING FUND BALANCE	\$ 918,039	\$ 846,012	\$ 830,539	\$ 1,047,512	\$ 1,105,512
Net Change in Fund Balance	(7,922)	(72,027)	7,500	201,500	58,000



Facilities Replacement Schedule

Item	Size	Useful Life	Years Left	2019 Dollars Estimate*
Town Hall - Exteriors				
Concrete Walkways - Repair	Approx 3,100 GSF x 10%	10	5	\$15,000
Asphalt - Seal/Repair	Approx 23,200 GSF	5	2	\$10,000
Trash Enclosures - Replace	Approx 55 LF	20	0	\$5,500
Bathroom - Refurbish	(1) Bathroom	20	10	\$14,000
Exterior Surfaces - Repaint	Approx 5,320 GSF	10	6	\$12,700
Flat Roof - Replace	Approx 355 GSF	15	10	\$22,200
Monument Sign - Replace	(1) Monument Signs	12	8	\$11,000
Town Hall - Interiors				
Carpet - Replace	Approx 290 GSY	12	7	\$34,800
Bathroom - Refurbish	(3) Bathrooms	20	10	\$27,500
Kitchenette - Refurbish	(1) Kitchenettes	20	5	\$12,000
Interior Surfaces - Repaint	Approx 9,300	12	4	\$16,700
Town Hall - Mechanical				
HVAC (2010) - Replace	(3) HVAC Units	12	3	\$25,000
HVAC (2013) - Replace	(2) HVAC Units	12	6	\$18,000
HVAC (2016) - Replace	(1) HVAC Units	12	9	\$8,000
A/V Equipment - Replace	Various A/V Equipment	15	13	\$42,000
Charging Station - Replace	(1) EV Charging Station	15	10	\$16,500
Fire Alarm System - Replace	(1) System	20	10	\$70,000
Sheriff's - Station Exteriors				
HVAC - Replace	(1) Bryant HVAC Unit	12	6	\$8,000
Wood Surfaces - Repaint	Approx 900 GSF	7	5	\$3,400
Wood Siding/Trim - Repair	25% of Approx 900 GSF	14	12	\$5,100
Sheriff's - Station Interiors				
Vinyl Floor - Replace	Approx 400 GSF	15	8	\$5,000
Bathroom - Refurbish	(1) Bathroom	15	9	\$6,500
Interior Surfaces - Repaint	Approx 1,500 GSF	12	5	\$4,700
Fire Alarm System - Replace	(1) Simplex System	20	6	\$14,000
Post Office - Exteriors				
HVAC - Replace (a)	(1) HVAC Unit	12	7	\$9,000
HVAC - Replace (b)	(1) HVAC Unit	12	7	\$8,500
Entrance Doors - Replace	(2) Doors	35	10	\$8,700
Industrial Doors - Replace	(4) Doors	20	11	\$12,000
Wood Surfaces - Repaint	Approx 4,000 GSF	7	6	\$9,600
Wood Siding/Trim - Repair	25% of Approx 4,000 GSF	14	12	\$22,500
Post Office - Interiors				
Vinyl Composition Tile - Replace	Approx 3,550 GSF	30	7	\$22,500
Bathroom - Refurbish	(2) Bathrooms	25	6	\$14,000
Kitchenette - Refurbish	(1) Kitchenettes	20	6	\$9,000
Interior Surfaces - Repaint	Approx 7,750 GSF	12	5	\$14,500

Facilities Replacement Schedule (Continued)

Item	Size	Useful Life	Years Left	2019 Dollars Estimate*
Community Hall - Exteriors				
Concrete Walkways - Repair	Approx 3,650 GSF x 10%	10	5	\$8,000
Metal Rail - Replace	Approx 210 LF	30	15	\$25,000
Bathroom - Refurbish	(2) Bathrooms	20	10	\$22,000
Hardie Shingle Siding - Repaint	Approx 5,800 GSF	10	4	\$16,000
Community Hall - Interiors				
Carpet - Replace	Approx 61 GSY	12	4	\$7,300
Bathroom - Refurbish	(3) Bathrooms	20	10	\$24,000
Kitchen Appliances - Replace	(7) Appliances	15	5	\$28,800
Kitchen - Refurbish	(1) Kitchen	20	10	\$36,500
Interior Surfaces - Repaint	Approx 4,800 GSF	12	4	\$8,650
Community Hall - Mechanical				
Air Handler - Replace	(1) Air Handler	20	10	\$15,000
Solar Panels - Replace	Approx. 1,700 GSF	20	7	\$81,600
Fire Alarm System - Replace	(1) System	20	10	\$60,000
Solar Panel Inverters - Replace	(3) Inverters	20	7	\$25,000
Community Center - Exteriors				
Concrete Walkways - Repair	Approx 4,700 GSF x 10%	10	5	\$8,450
Hardie Shingle Siding - Repaint	Approx 7,250 GSF	10	4	\$17,400
Hardie Shingle Siding - Repair	Approx 7,250 GSF x 25%	20	4	\$43,500
Community Center - Interiors				
Carpet - Replace	Approx 230 GSY	12	4	\$27,600
Hardwood Floor - Refinish	Approx 4,100 GSF	5	2	\$9,800
Bathroom - Refurbish	(2) Bathrooms	20	10	\$16,800
Interior Surfaces - Repaint	Approx 12,300 GSF	12	4	\$22,200
Community Center - Mechanical				
Air Handlers - Replace	(4) Air Handler	20	10	\$60,000
Heat Pumps - Replace	(2) Heat Pumps	20	10	\$160,000
Water Heat Pump - Replace	(1) Carrier	15	5	\$14,000
Air Chiller- Replace	(1) McQuay	20	10	\$200,000
Solar Panels - Replace	Approx. 2,400 GSF	20	5	\$115,000
Fire Alarm System - Replace	(1) System	20	10	\$70,000
Solar Panel Inverters - Replace	(3) Inverters	20	5	\$20,000
*Costs based on 2019 prices				

Fleet, Tools, and Equipment 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 2021/2022 Accomplishments

- No funds were expended in Fiscal Year 2021/2022.
- The total Fund Balance including interest is estimated to be approximately \$1,013,240 at the end of Fiscal Year 2021/2022.

Fiscal Year 2022/2023 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

- \$120,000 budgeted to replace two 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 27 vehicles and equipment.
- Our current fleet vehicles and specialty equipment include a hybrid vehicle.

Revenue & Transfers In

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
(3301) Interest Income	17,431	5,009	7,500	2,000	3,000
(3900) Interfund Transfer	0	0	0	0	200,000
Total	17,431	5,009	7,500	2,000	203,000

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Machinery & Equipment >\$10k	\$46,167	\$0	\$0	\$0	\$120,000
TOTAL	\$46,167	\$0	\$0	\$0	\$120,000

Capital Projects Detail

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Adopted
Parks and Recreation Projects					
(PK-0022) New 3/4 Ton Utility Truck	\$46,167	\$0	\$0	\$0	\$0
(PK-0028) Replace 2003 Chevrolet 2500HD	\$0	\$0	\$0	\$0	\$60,000
(PK-0029) Replace 2013 Chevrolet Silverado 1500	\$0	\$0	\$0	\$0	\$60,000
PARKS AND RECREATION PROJECTS TOTAL	\$46,167	\$0	\$0	\$0	\$120,000
TOTAL	\$46,167	\$0	\$0	\$0	\$120,000

Summary of Fund Balance Activity

Town of Yountville
FLEET, TOOLS, AND EQUIPMENT REPAIR & REPLACEMENT
Fund 82 - Department 6000

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 ADOPTED
■ BEGINNING FUND BALANCE	\$ 1,034,967	\$ 1,006,231	\$ 1,011,731	\$ 1,011,240	\$ 1,013,240
Total Revenue	\$ 17,431	\$ 5,009	\$ 7,500	\$ 2,000	\$ 3,000
Total Expenditures	\$ 46,167	\$ -	\$ -	\$ -	\$ 120,000
Total Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ 200,000
■ ENDING FUND BALANCE	\$ 1,006,231	\$ 1,011,240	\$ 1,019,231	\$ 1,013,240	\$ 1,096,240
Net Change in Fund Balance	(28,736)	5,009	7,500	2,000	83,000

Fleet Replacement Schedule

Vehicle	Replacement Date	Replacement Cost	Amount Budgeted to CIP										
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
2008 CHEVROLET COLORADO	2019/20	In CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005 FORD F-450 (BUCKET TRUCK)	2020/21	\$42,000	\$21,000	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008 CHEVROLET KODIAK 4500 (Dump Truck)	2021/22	\$70,000	\$23,333	\$23,333	\$23,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012 CHEVROLET SILVERADO 1500	2022/23	\$50,000	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003 CHEVROLET 2500 HD	2022/23	\$50,000	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008 CHEVROLET SILVERADO 1500	2023/24	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
2008 CHEVROLET COLORADO	2024/25	\$50,000	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$0	\$0	\$0	\$0	\$0
2013 CHEVROLET SILVERADO 2500	2024/25	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
2013 CHEVROLET SILVERADO 2500	2025/26	\$60,000	\$8,571	\$8,571	\$8,571	\$8,571	\$8,571	\$8,571	\$8,571	\$0	\$0	\$0	\$0
2005 BACKHOE 310SG	2025/26	\$100,000	\$14,286	\$14,286	\$14,286	\$14,286	\$14,286	\$14,286	\$14,286	\$0	\$0	\$0	\$0
2004 STERLING (VACTOR) (USED)	2025/26	\$30,000	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$0	\$0	\$0	\$0
2012 CHEVROLET SILVERADO 1500	2026/27	\$60,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$0	\$0
2013 CHEVROLET SILVERADO 1500	2027/28	\$60,000	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$6,667	\$0	\$0
Forklift H50XM	2027/28	\$20,000	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$0	\$0
2015 CHEVROLET SILVERADO 2500	2028/29	\$70,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0
2018 Ford F250	2028/29	\$70,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0
2016 Toyota Prius	2029/30	\$40,000	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636
2010 John Deere Mower (Turtle)	2030/31	\$40,000	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636	\$3,636
Total	-	-	\$81,236	\$162,471	\$141,471	\$118,138	\$93,138	\$83,138	\$64,804	\$37,662	\$30,162	\$21,273	\$7,273

Capital Improvements Program

Capital Project Summary and 5-Year Plan

Town of Yountville Capital Projects Summary Fiscal Year 2022/2023.

Civic Facilities:

Facilities Repair and Replacement Fund (81)

- | | | | |
|---|---------|---|-----------|
| ▪ | CF-0013 | Resurface Community Center Gym Flooring | \$50,000 |
| | | The hardwood gym floor at the Community Center requires regular resurfacing as a consequence of the constant use that the facility and floor receive. his work is scheduled for review every five years, or as required to keep the floor safe, and in optimum operating condition. | |
| ▪ | CF-0026 | Replace Roofs on Bus Shelters | \$100,000 |
| | | The Napa Valley Transit Authority (NVTa) Bus Shelters are unique to the Town of Yountville and by agreement with NVTa are maintained by the Town. The project will replace the wood shingles with an aluminum Standing Seam Roof that will be similar to the style and color on the Community Center complex and Post Office roofs. | |
| ▪ | CF-0029 | Painting of Town Hall Interior | \$25,000 |
| | | The interior walls need to be painted regularly to ensure that the building is properly maintained. This project will be split into two years to make the project more manageable. | |

Total Civic Facilities Projects	\$175,000
--	------------------

Community Projects:**Capital Projects Fund (50)**

- | | | |
|-----------|--|-----------|
| ▪ CP-0007 | Geographical Information Systems (GIS) | \$58,000 |
| | In this upcoming year, the project will focus on network our water main maps to more functionality. | |
| ▪ CP-0018 | Forrester Park/Three Weirs Park ADA Improvements | \$120,600 |
| | This project will include improvements to Town owned facilities and infrastructure in the public right of way, to provide ADA access at Forrester and Three Weir Parks as required by law. | |
| ▪ CP-0021 | Installation of EV Charging | \$34,000 |
| | Reducing the carbon footprint and emissions from equipment and machinery is an increasingly important part of the decision making process for the town. | |
| ▪ CP-2023 | ADA Accessibility Improvements Program | \$116,000 |
| | The Americans with Disabilities Act (ADA) Accessibility Improvements Program is the Town's program to improve accessibility at various Town owned and/or operated facilities. | |

Facilities Repair and Replacement Fund (81)

- | | | |
|-----------|---|----------|
| ▪ CP-0022 | Community Center Tile and Drain Replacement | \$50,000 |
| | Replace tiles on front plaza with poured concrete. The drainage grates at entry doors will be inspected to see if it will be modified or be replaced with concrete while doing the tiles. | |
| ▪ CP-0023 | Comm. Center Restrooms Concrete Counter Replacement | \$15,000 |
| | The main restroom in the Community Center concrete counter refurbishment/replacement. This will improve the look and operation of the Community Center. | |
| ▪ CP-0025 | Community Hall Painting | \$55,000 |
| | This will be a two year project for general painting. Phase 1: indoor center walls, trim, barn door, and kitchen. Phase 2: Gym offices, lobby, bathrooms, Hallways, and Library. | |

Total Community Projects	\$448,600
---------------------------------	------------------

Drainage & Flood Control:**Capital Projects Fund (50)**

- | | | |
|-----------|---|----------|
| ▪ DF-0018 | Hydroflush Weirs from Finnell to Beard Ditch | \$25,000 |
| | This recurring project is to clean out the drainage pipes to allow the water to flow easier. | |
| ▪ DF-2023 | Town Wide Drainage Improvement Program | \$19,500 |
| | This is an annual program that addresses minor flooding, nuisance flooding/ponding on streets, and similar drainage issues. | |

Total Drainage & Flood Control Projects	\$44,500
--	-----------------

Parks and Recreation:**Capital Projects Fund (50)**

- | | | |
|-----------|--|----------|
| ▪ PK-0025 | New Vineyard Park Path Construction | \$50,000 |
| | This project is for the construction of an additional path and rest area at the Vineyard Park. Which was reviewed and supported by PRAC and The Town Council. This section will be installed south of the tennis/pickle ball courts. | |

Vehicle Replacement Fund (82)

- | | | |
|-----------|--|----------|
| ▪ PK-0028 | Replace 2003 Chevrolet 2500HD | \$60,000 |
| | The current vehicle is almost 20 years old and has reached its expected service life. The truck will include the safety lighting, bed liner, toolboxes and other work essential needs. | |
| ▪ PK-0029 | Replace 2013 Chevrolet 2500HD | \$60,000 |
| | The current vehicle is almost 10 years old and has reached its expected service life. The truck will include the safety lighting, bed liner, toolboxes and other work essential needs. | |

Total Parks and Recreation Projects	\$170,000
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Streets & Transportation Projects:**Capital Projects Fund (50)**

- ST-0004 Surveys and Monuments Book \$17,500

It is beneficial to the Town, residents, and businesses to maintain a current Surveys and Monuments Book. This requires the work of a licensed Surveyor. The Town requires survey for Town-own projects as well. This program will provide the resources needed to conduct these surveys.

- ST-4023 Traffic Calming Program \$17,500

This program addresses various traffic calming needs and issues throughout the Town. This program may be used in concert with other projects and programs.

Measure T Fund (25)

- MT-3023 Annual Street Maintenance and Paving Program \$525,000

The Annual Street Maintenance Program is the Town's primary program for paving and repair of public streets throughout the Town. FY 2022/2023 Yount Mill Rd, Mesa Ct, and Harvest Ct. will have a 2" grind and overlay. This program is entirely funded using Measure T sales tax funds and no General Fund are used for the paving program.

Gas Tax Fund (20)

- GT-3023 Paving Projects – Plan, Specs, and Engineering \$85,000

This program receives funds via Gas Taxes collected by the State. This program will be used along with the Annual Paving Program (MT-2023) to provide adequate funding for the Town's annual paving projects. No General Funds are used for this program.

SB1 Fund (26)

- SB-6023 Curb, Gutter & Sidewalk Replacement \$66,000

This program provides Sidewalk, Curb, and Gutter improvements and modifications throughout Town. This program uses SB1 funds for this work. No General Funds are used for this program.

Total Streets & Transportation Projects \$711,000

Wastewater & Water Reclamation Projects:

Wastewater Treatment Capital Recovery Fund (63)

- | | | | |
|---|---------|---|-----------|
| ▪ | WW-0011 | Joint Treatment Plant Office Modernization Project | \$803,000 |
| | | The office space modernization project for the wastewater building will include new ADA compliant spaces and restrooms (and locker rooms) which are required under current law. There will also be expansion of the original building to accommodate the equipment and staff. | |
| ▪ | WW-0012 | SCADA Controls | \$50,000 |
| | | This technology helps the wastewater operators to view and operate various functions of the plant remotely. This remote viewing and operational capability allow staff to respond to conditions, that if left for any length of time, could result in violations of the National Pollutant Discharge Elimination System (NPDES) Permit or cause damages to plant equipment or the plant itself. | |
| ▪ | WW-0020 | Clean & Inspect Primary/Secondary Digester | \$35,000 |
| | | It is a best management practice that every 10-12 years the digesters are cleaned. The primary digester was cleaned last FY and now the secondary digester will be cleaned. | |
| ▪ | WW-0034 | WWTP Basin Assessment Maintenance and Repair | \$300,000 |
| | | This project is designed to make the inspection and maintenance safer for our employees. The well is deep enough to cause injury if there was a slip and fall. | |
| ▪ | WW-4023 | Plant Equipment Replacement Program | \$81,500 |
| | | This program will continue building a fund balance for future projects. | |

Wastewater Collection Capital Fund (64)

- | | | | |
|---|---------|--|----------|
| ▪ | WW-0032 | Safety Net and Safety Hinged Doors for Hand Well Access | \$20,000 |
| | | This project is designed to make the inspection and maintenance safer for our employees. The well is deep enough to cause injury if there was a slip and fall. | |
| ▪ | WW-0033 | Pump Station Assessment and Capacity Evaluation | \$40,000 |
| | | This project is to find the maximum capacity for the Pump Station. This will help to plan for any future increases to treatment demand that will be needed. | |
| ▪ | WW-2023 | Inflow & Infiltration Reduction Program | \$91,000 |
| | | The program will use prior video camera work as a critical portion of a system wide Inflow/Infiltration Study to reduce and eliminate inflow and infiltration. This will be accomplished by replacement and remediation of sewer mains, laterals and manholes as needed. | |

▪	WW-3023	Sewer Main Replacement and Repair Program	\$88,500
		This program will continue building a fund balance for future projects.	
▪	WW-5023	Pump Station Equipment Replacement Program	\$13,500
		This program will continue building a fund balance for future projects.	
Total Wastewater & Water Reclamation Projects			\$1,522,500

Water Distribution Projects:

Water Utility Capital Improvements Fund (60)

WA-0018	Upgrade SCADA System to Operational Well	\$140,000
	This project will improve the ability for the Town to run and maintain the Operational Well. SCADA is a system that allows town staff to view and operate various function for the well remotely. This system is already in use at the WWTP.	
WA-0021	Relocation of Harvest Ct. Fire Hydrant	\$15,000
	This project will relocate the fire hydrant will allow for easier access and maintenance. This will help keep the neighborhood safer protecting both lives and property.	
WA-0022	Clay Valve Rebuild at Finnell Rd. and Yount St., and Finnell Rd. and Yountville Crossroad	\$8,000
	This project will improve the ability for the Town to exercise, run maintenance, and shut off water when needed.	
WA-2023	Water Meter Replacements	\$30,500
	This program is to replace the Water Utility system's 826 water meters. Water meters have a 5-8 year life span. This program will provide a replacement fund and at the appropriate time replace those meters that are older and possibly providing inaccurate readings and incorrect billing.	

Total Water Distribution Projects	\$193,500
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Contingency	\$10,000
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Total 2022/2023 Capital Projects	\$3,275,100
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Town of Yountville
FY2023–2027 CIP

Town of Yountville 5-Year CIP

Civic Facilities (CF) CAPITAL IMPROVEMENTS PROGRAM

This program provides for the approved replacement, maintenance, and function of community facilities to meet for administration, library, recreation, and public safety needs. Town Public Facilities include Town Hall, Community (Town) Center Complex, and the Corporation Yard/constituting over 75,000 square feet of the community situated on over twelve and a half acres of land.

Civic Facilities projects are primarily funded with Town General Funds in combination with grants and other program or project-specific funds.

Annual allocations based on initial costs projects, equipment, and facilities are made to the respective replacement funds.

Project / Program #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
CF-0013*	Resurface Community Center Gym Flooring	\$50,000	\$0	\$0	\$0	\$0	\$50,000
CF-0024	Enclose BBQ Area for Storage	\$0	\$40,000	\$0	\$0	\$0	\$40,000
CF-0026*	Replace Roofs on Bus Shelters	\$100,000	\$0	\$0	\$0	\$0	\$100,000
CF-0029*	Painting of Town Hall Interior	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Civic Facilities Totals		\$175,000	\$40,000	\$0	\$0	\$0	\$215,000

*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	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
CP-0007	GIS Mapping Improvements	\$58,000	\$61,000	\$64,000	\$67,000	\$71,000	\$321,000
CP-0018	Forrester Park/Three Weirs Park ADA Improvements	\$120,600	\$0	\$0	\$0	\$0	\$120,600
CP-0021	Installation of EV Charging Stations	\$34,000	\$0	\$0	\$0	\$0	\$34,000
CP-0022*	Community Center Tile and Drain Replacement	\$50,000	\$0	\$0	\$0	\$0	\$50,000
CP-0023*	Comm. Center Restrooms Concrete Counter Replacement	\$15,000	\$0	\$0	\$0	\$0	\$15,000
CP-0025*	Community Hall Painting	\$55,000	\$0	\$0	\$0	\$0	\$55,000
CP-0027	Forrester Ln ADA Improvements	\$0	\$0	\$300,000	\$0	\$0	\$300,000
CP-2023	ADA Accessibility Improvements Program	\$116,000	\$122,000	\$128,000	\$134,000	\$141,000	\$641,000
Community Projects Total		\$448,600	\$183,000	\$492,000	\$201,000	\$212,000	\$1,536,600

*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	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
DF-0018	Hydroflush Weirs from Finnell to Beard Ditch	\$25,000	\$0	\$25,000	\$0	\$25,000	\$75,000
DF-2023	Town Wide Drainage and Erosion Control Program	\$19,500	\$20,500	\$21,500	\$23,000	\$23,500	\$108,000
Drainage & Flood Control Totals		\$44,500	\$20,500	\$46,500	\$23,000	\$48,500	\$183,000

Parks and Recreation (PK) CAPITAL IMPROVEMENTS PROGRAM

The Park and Recreation category is used to address the various recreational needs of residents ranging from active to passive. The Town owns and operates 10 acres of 13 parks, landscape areas, and walking paths in Town including: Veterans Memorial Park, Yountville Community Park, Vineyard Park, Forrester Park, Ven De Leur Park, Oak Circle Park, 3 Weir Park, Hopper Creek Pocket Park, Yount Street Pocket Park, Hopper Creek Path System, Vine Trail Bike Path segments in the Town Limit, Bardessono Park, Bardessono Path, and Heritage Pocket Park.

Work carried out in this category is primarily through programs that address specific needs such as equipment maintenance and replacement, path construction or restoration, and park development.

The Public Works and Parks & Recreation staff's assessment of the condition of park equipment is updated every few years and is one of the Town's primary tools for determining the appropriate priorities and methods of park maintenance and improvements to facilities.
Parks and Recreation projects are primarily funded by General Fund revenues, developer impact fees, and grant funding.

Project / Program #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
PK-0023*	Replace Play Surface at Yountville Community Park	\$0	\$70,000	\$0	\$0	\$0	\$70,000
PK-0025	New Vineyard Park Path Construction	\$50,000	\$100,000	\$0	\$0	\$0	\$150,000
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
Parks & Recreation Total		\$170,000	\$170,000	\$0	\$0	\$0	\$340,000

*Funds from Fund 81

** Funds from Fund 82

Streets and Transportation (ST) CAPITAL IMPROVEMENTS PROGRAM

The Streets and Transportation category includes a balance of pedestrian, bicycle and vehicular transportation improvements, including parking. The street improvements emphasize low speed traffic and high pavement quality, rather than rapid vehicle movement.

The Town maintains over eight miles of streets, 224 streetlights, and seven miles of sidewalk and walking paths.

Annual Street Maintenance and Paving Program (MT-3022 and GT-3022) includes all the various streets to be resurfaced that were previously shown as individual products.

Surveys and Monuments (ST-0004) is an annual program to address needs throughout Town, and are guided by the Circulation Element among other decision making tools.

Funding for projects are comprised from several sources including: Gas Tax, TDA 3, State and Federal Highway Programs, and Impact Fees.

Project / Program #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
ST-0004	Surveys and Monument Program	\$17,500	\$18,500	\$19,500	\$20,500	\$21,500	\$97,500
ST-0025*	Replacement Muni Ops Truck	\$0	\$45,000	\$0	\$0	\$0	\$45,000
ST-0026	Replace Path at Arroyo Grande with Concrete	\$0	\$0	\$50,000	\$0	\$0	\$50,000
ST-0027	Washington Street Parking Lot Beautification	\$0	\$0	\$0	\$50,000	\$550,000	\$600,000
MT-3023*	Annual Street Maintenance and Paving Program	\$525,000	\$525,000	\$525,000	\$525,000	\$525,000	\$2,625,000
GT-3023*	Paving Projects - Plan, Specs, and Engineering	\$85,000	\$70,000	\$70,000	\$70,000	\$70,000	\$365,000
ST-4023	Traffic Calming Program	\$17,500	\$18,500	\$19,500	\$20,500	\$21,500	\$97,500

SB-6023*	Curb, Gutter, & Sidewalk Replacement	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$330,000
Street & Transportation Totals		\$711,000	\$743,000	\$750,000	\$752,000	\$1,254,000	\$4,210,000

*ST-0025: Funds from Fund 82

*MT: Funds come from Measure T

*GT: Funds come from Gas Tax

*SB: Funds come from SB1

Wastewater and Water Reclamation (WW)

UTILITY ENTERPRISE FUND

Sewer main replacement is based on a 40 to 50 year cycle of useful life. Replacing mains on a 40 to 50 year cycle minimizes infiltration from storm events, and allows the sewer system to adapt to changing populations and demands, while also reducing the need for emergency repairs due to plugged, broken or leaking mains. Video Surveys and Smoke Testing have been used in the past to evaluate and prioritize the mains to be replaced by identifying the deficiencies in the system and in the mains to be replaced.

In addition to numerous sewer laterals and cleanouts, the sewer system includes approximately 7.5 miles of sewer collection mains ranging in size from 6 inch to 12 inch diameter pipe, sewer manholes and access points, 0.75 miles of force main to the JTP, and 5.5 miles of reclaimed water lines.

Funding for the treatment plant is shared with the Veterans' Home by agreement through the Joint Recovery Fund (63). Funding for the collection system and pump station is from sewer rate fees, enterprise fund, and development impact fees.

Project / Program #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
WW-0011*	Joint Treatment Plant Office Modernization Project	\$803,000	\$0	\$0	\$0	\$0	\$803,000
WW-0012*	SCADA Controls	\$50,000	\$0	\$0	\$0	\$0	\$50,000
WW-0019*	Rebuild Sludge Heater & Add Sludge Mixing System	\$0	\$250,000	\$0	\$0	\$0	\$250,000
WW-0020*	Clean & Inspect Primary & Secondary Digester	\$35,000	\$0	\$0	\$0	\$0	\$35,000
WW-0024*	Assess & Replace Trickling Filter Media	\$0	\$0	\$0	\$40,000	\$300,000	\$340,000
WW-0027*	Design & Construct Headworks Improvements	\$0	\$0	\$150,000	\$0	\$0	\$150,000
WW-0028*	Sludge Handling/Drying/Disposal Improvements	\$0	\$0	\$0	\$200,000	\$0	\$200,000
WW-0030*	Second Fuzzy Filter Installation	\$0	\$0	\$100,000	\$0	\$0	\$100,000
WW-0031*	Paint Wastewater Facilities, Structures, and Equipment	\$0	\$0	\$0	\$100,000	\$0	\$100,000
WW-0032	Safety net and safety hinged doors for hand well access	\$20,000	\$0	\$0	\$0	\$0	\$20,000
WW-0033	Pump Station Assessment and Capacity Evaluation	\$40,000	\$0	\$0	\$0	\$0	\$40,000
WW-0034*	WWTP Basin Assessment, Maintenance and Repair	\$300,000	\$0	\$0	\$0	\$0	\$300,000
WW-0035	Recycled Water Transmission Main to Veterans Park	\$0	\$10,000	\$60,000	\$0	\$0	\$70,000
WW-0036*	Recycled Water Truck Filling Station at South Parking Lot	\$0	\$50,000	\$0	\$0	\$0	\$50,000
WW-0037*	Headworks Grit Screw Chamber Improvement	\$0	\$25,000	\$0	\$0	\$0	\$25,000
WW-0038*	Pond Site Fencing, Grading and Drainage Improvements	\$0	\$25,000	\$25,000	\$0	\$0	\$50,000
WW-2023	Inflow and Infiltration Reduction Program (A-Line)	\$91,000	\$95,500	\$101,000	\$106,500	\$106,500	\$500,500
WW-3023	Sewer Main Replacement and Repair Program	\$88,500	\$93,000	\$97,500	\$102,500	\$102,500	\$484,000
WW-4023*	Plant Equipment Replacement Program	\$81,500	\$86,000	\$90,000	\$94,500	\$94,500	\$446,500
WW-5023	Town Pump Station Equipment Replacement Program	\$13,500	\$14,500	\$15,000	\$16,000	\$16,000	\$75,000
Wastewater / Water Reclamation Totals		\$1,522,500	\$649,000	\$638,500	\$659,500	\$619,500	\$3,286,000

*Fifty percent cost share with the Veterans Home

Water Distribution (WA) UTILITY ENTERPRISE FUND

This category provides for replacement and upgrades to the water distribution system, including the water mains, laterals, and the pressure reducing stations (pressure pits) in town and the system on the Yountville Cross Road and Silverado Trail, east of the Napa River.

Water Main Replacement Program (WA-3022): This is the Town's annual program for replacing its water mains throughout Town. Water main replacement is based on a 50 year useful life cycle of the mains.

Our objective is to replace mains on a 50 year cycle. This allows mains to be replaced before Main or service lateral breaks become a serious issue. This approach allows the Town water system to adapt to changing populations and water demands, while also reducing the need for emergency repairs due to broken or leaking water mains.

In addition to numerous water supply laterals, water meters, check valves and backflow prevention devices, the water system includes nearly seven (7) miles of water line ranging in size from 6 inch to 10 inch diameter pipe, 823 water services (32 of which are outside of Town), plus fire hydrants, gate valves, and two pressure reduction systems connecting the Town water system to the City of Napa and State aqueducts.

Funding is primarily through water user rate fees and limited development impact fees.

Project / Program #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
WA-0015	Hydrant Repair and Replacement	\$0	\$35,000	\$0	\$38,500	\$0	\$73,500
WA-0018	Upgrade SCADA System to Operational Well	\$140,000	\$0	\$0	\$0	\$0	\$140,000
WA-0019	IMG Well Water Tank/ Pump Station and Transmission Main; Design, Permitting and Construction	\$0	\$0	\$0	\$250,000	\$4,800,000	\$5,050,000
WA-0020	Water System Inter tie projects	\$0	\$65,000	\$0	\$0	\$0	\$65,000
WA-0021	Relocation of Harvest Ct Fire Hydrant	\$15,000	\$0	\$0	\$0	\$0	\$15,000
WA-0022	Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville XRd	\$8,000	\$0	\$0	\$0	\$0	\$8,000

WA-2023	Water Meter Replacement Program	\$30,500	\$32,000	\$33,500	\$35,500	\$37,500	\$169,000
WA-3023*	Main and Service Lateral Replacement Program	\$0	\$0	\$0	\$191,500	\$201,000	\$392,500
WA-4023	Hydrant & Main Flushing with No-Des	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Water Distribution Totals		\$193,500	\$132,000	\$33,500	\$565,500	\$5,038,500	\$5,963,000

* The first 3 years were deferred

TOTAL	\$3,265,100	\$1,937,500	\$1,960,500	\$2,201,000	\$7,172,500	\$16,536,600
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Fund	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	TOTAL
CONTINGENCY FUND	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
CAPITAL FUND	\$458,100	\$380,500	\$627,500	\$315,000	\$853,500	\$2,634,600
CF-0013, CF-0026, CF-0029, CP-0022, CP-0023, CP-0025, PK-0023 (FUND 81)	\$295,000	\$70,000	\$0	\$0	\$0	\$365,000
PK-0028, PK-0029, ST-0025 (FUND 82)	\$120,000	\$45,000	\$0	\$0	\$0	\$165,000
MEASURE T	\$525,000	\$525,000	\$525,000	\$525,000	\$525,000	\$2,625,000
SB1	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$330,000
GAS TAX	\$85,000	\$70,000	\$70,000	\$70,000	\$70,000	\$365,000
WATER CAPITAL	\$193,500	\$132,000	\$33,500	\$565,500	\$5,038,500	\$5,963,000
WASTEWATER COLLECTION	\$253,000	\$213,000	\$273,500	\$225,000	\$225,000	\$1,189,500
WASTEWATER TREATMENT AND RECLAMATION	\$1,269,500	\$436,000	\$365,000	\$434,500	\$394,500	\$2,899,500
Total**	\$3,275,100	\$1,947,500	\$1,970,500	\$2,211,000	\$7,182,500	\$16,586,600

**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.

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.

Comprehensive Annual Financial Report: An annual government financial statement that provides a thorough and detailed presentation of the government's financial condition.

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.



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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.

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.

Flood Barrier Capital Maintenance Fund 76: This fund previously budgeted and accounted for annual maintenance costs associated with construction of Flood Barrier in 2004. Note: The total fund balance for this fund was transferred into Measure A Maintenance Fund 75 in Fiscal Year 2019-2020 and is now closed. It is still included in this budget for historical purposes.

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.

Youth Programs Fund 80: This fund was established to account for contributions made to the Town for the purpose of providing sponsorship in Parks & Recreation Service programs for those that otherwise could not afford to participate. Note: The total fund balance for this fund moved to Town of Yountville Community Foundation (Fund 85) in Fiscal Year 2018-19 and as such was closed as of Fiscal Year 2018-19. It is still included in this budget for historical purposes.

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.

Town Hall & Madison/Yount 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 refinanced in 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.

Financial Forecast

A glimpse into the future...

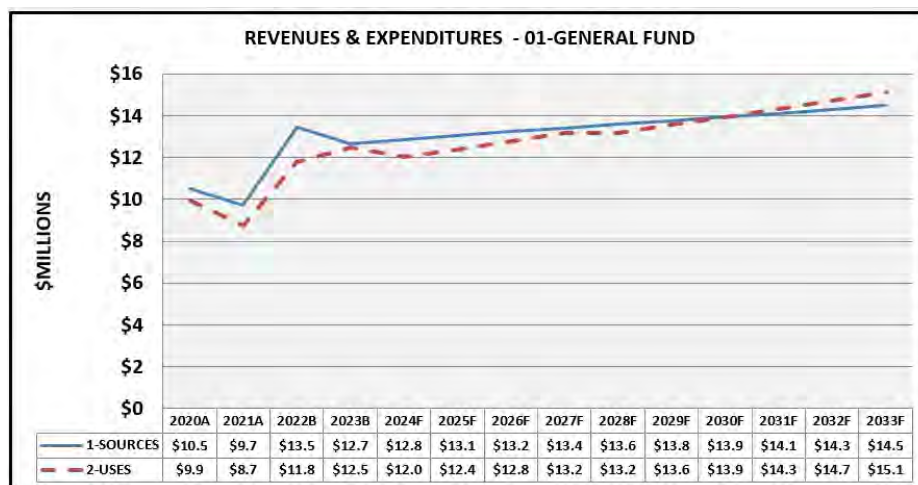
The Town of Yountville has partnered with a consultant from MuniCast to develop a financial forecasting model, to be used as a tool for gaining insight into the future of the Town's fiscal health. As this is just a forecasting model projecting revenues and expenditures, these amounts are subject to flex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

(Sources = Revenues, Uses = Expenditures, "A" = Actuals, "B" = Budgeted, "F" = Forecasted)

Forecast includes transfers in and out of the General Fund.



Assumptions for Major Revenues

- **Transient Occupany Tax** - TOT is the largest revenue source for the Town and is projected conservatively over the next ten years. Yountville hotel room rates experienced an unprecedented increase during Fiscal Year 2021/2022 which allowed for occupancy to be lower but revenue to remain high. The Town does not expect TOT collections to continue at the same rate in future years. Additionally, 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 2022/2023 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 2027/2028 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 based on annual General Fund capacity.

