



City of St. Helena
Regular City Council Meeting
Tuesday, February 25, 2025 @ 6:00 PM
Vintage Hall Board Room - Second Floor
465 Main Street, St. Helena

PLEASE NOTE: Any person who wishes to speak regarding an item on the agenda or make a comment under the "Oral Communication" portion of the agenda may do so, but please observe the time limit of four minutes. The Mayor may reduce the four minute time limit for all speakers in circumstances where a large number of citizens intend to make public comment.

The City Council meeting will be live-streamed on Comcast 28 and on the City's website.

Public comment for meetings will be accepted via email to publiccomment@cityofsthelena.org. All public comments must be received three hours prior to the meeting. All other public comments received after the deadline will be attached to the item the next business day or soon thereafter. Public comments will not be read out loud but will be publicly available and attached to the on-line agenda.

The schedule of upcoming meetings and published meeting agendas can be found on the City of St. Helena website at <https://sthelena.civicweb.net/portal/>.

Page

1. CALL TO ORDER
2. ROLL CALL
Mayor: Paul Dohring, Vice Mayor: Michelle Deasy, City Council Members:
Aaron Barak, Kate Spadarotto, Billy Summers
3. PLEDGE OF ALLEGIANCE
4. ADOPTION OF THE AGENDA
5. APPROVAL OF THE MINUTES

Estimated start time: 6:05 p.m.

- 5.1. Consideration and proposed approval of Regular Meeting Minutes and Special Meeting Minutes of February 11, 2025. 7 - 14
[Regular City Council - 11 Feb 2025 - Minutes](#)
[Special City Council - 11 Feb 2025 - Minutes](#)
6. PUBLIC FORUM:
Members of the public are entitled to speak on matters of municipal concern not on the agenda during Public Forum. Each person's comments shall be limited to 4 minutes. Each person is entitled to speak on any non-agendized item only once at any meeting. Brief questions by Council Members for clarifications may be posed and answered, and Council Members may make requests that items be placed on future agendas, but in accordance with state law, no substantive discussion or action may take place unless and until the matter properly appears on the agenda.

Estimated start time: 6:10 p.m.

- 6.1. [Public Comment. Daniel Hale 1](#)
[Public Comment. Daniel Hale 2](#)
[Public Comment. Daniel Hale 3](#)
[Public Comment. Daniel Hale 4](#)
[Public Comment. Daniel Hale 5](#)
[Public Comment. Daniel Hale 6](#)

15 - 30

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

Estimated start time: 6:20 p.m.

8. PRESENTATIONS AND PUBLIC RECOGNITIONS

- 8.1. Proclaiming March American Red Cross Month presented to American Red Cross of Napa and Sonoma
[Proclamation](#)

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9. STAFF BRIEFING

10. CONSENT ITEMS

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

Estimated start time: 6:30 p.m.

- 10.1. January 2025 Review and Forecasting of City Water Supply Availability.

33 - 38

CEQA Determination: Not a CEQA project
Prepared By: Ian Dale, Environmental Services Tech
Recommendation:
Receive and file.
[Staff Report - Pdf](#)

- 10.2. Approve Resolution Authorizing: Amendment #1 to STH Contract: FY2024-065 With Toole Design (TDG Engineering Inc.) for Additional Services Related to Capital Improvement Project R24-01 Streets Master Plan for \$95,428 bringing the total not-to-exceed contract value of \$325,374 paid for through Traffic Impact Fees; authorizing a budget increase of the same for the unbudgeted expense.

39 - 50

CEQA Determination: Not a CEQA project
Prepared By: Lesley Milton, Deputy City Manager
Recommendation:
Staff recommends that the City Council approve the attached

Resolution.

[Staff Report - Pdf](#)

- 10.3. Approval of a resolution authorizing the purchase of a Compact Track Loader for a total cost of \$73,312.18 from Bobcat of Santa Rosa for the Water Treatment Plant Operations as budgeted in the approved in the FY 2024-25 adopted budget. 51 - 102

CEQA Determination: Not a CEQA project

Prepared By: Carlos Uribe, Assistant Public Works Operations Manager, Lesley Milton, Deputy City Manager

Recommendation:

Staff recommends authorizing the purchase of the Bobcat Compact Track Loader as presented.

[Staff Report - Pdf](#)

- 10.4. Authorize the purchase of a John Deere 410 P-Tier Backhoe from Pape Machinery for a total cost not to exceed \$199,512 to be used by all Public Works Divisions and authorize the use of FY25 Public Works unspent funds in the amount of \$110,000 and the use of General Fund reserves for the remaining \$89,512 for the unbudgeted expense. 103 - 112

CEQA Determination: Not a CEQA project

Prepared By: Lesley Milton, Deputy City Manager

Recommendation:

Staff recommends that the City Council authorize the purchase of a John Deere 410 P-Tier Backhoe Loader for a total cost of \$199,512. This critical equipment will be cost-shared between Public Works Operations (Streets, Parks & Trees) and enterprise funds for Water, Wastewater, Collections, and Distribution divisions.

[Staff Report - Pdf](#)

- 10.5. Consideration and Proposed Adoption of a Resolution Authorizing the City Manager to Execute a Professional Services Agreement with Napa County Resource Conservation District (RCD), in an amount not-to-exceed \$123,400 for York Creek Project Year 5 & 6 Monitoring Services as required for the Upper York Creek Ecosystem Restoration Project (W-26), authorize use of \$123,400 from Fund 237 for the unbudgeted expense, and authorize a budget increase of the same. 113 - 135

CEQA Determination: Environmental Impact Report (SCH. No. 2006092096)

Prepared By: Stephanie Killingsworth, Public Works Financial Analyst

Recommendation:

Staff Recommends City Council Adopt the attached Resolution.

[Staff Report - Pdf](#)

11. PUBLIC HEARINGS

None.

12. OLD BUSINESS

Estimated start time: 6:50 p.m.

- 12.1. Consideration and Proposed Approval of a Resolution Rescinding Resolution 2023-63 and Adopting Updated Rules of Procedure for the Conduct of Council meetings and Standards of Conduct. 137 - 183

CEQA Determination: Not a CEQA project

Prepared By: April Mitts, Assistant City Manager

Recommendation:

Adopt the attached Resolution.

[Staff Report - Pdf](#)

13. NEW BUSINESS

Estimated start time: 7:05 p.m.

- 13.1. Fiscal Year 2023-24 Annual Comprehensive Financial Report and Independent Auditor's Report on Internal Control Over Financial Reporting. 185 - 339

CEQA Determination: Not a CEQA project

Prepared By: Mandy Kellogg, Administrative Services Director

Recommendation:

Staff recommends the City Council receive accept the Comprehensive Annual Financial Report of the City of St. Helena for Fiscal Year Ended June 30, 2024.

[Staff Report - Pdf](#)

[Auditor Presentation](#)

[Staff Presentation](#)

- 13.2. Fiscal Year (FY) 2024-25 2nd Quarter Finance Report and Consideration of a Resolution Approving Mid-Year Budget Adjustments for FY 2024-25. 341 - 387

CEQA Determination: Not a CEQA project

Prepared By: Mandy Kellogg, Administrative Services Director

Recommendation:

Staff recommends approval of the attached resolution.

[Staff Report - Pdf](#)

[Presentation](#)

14. CITY COUNCIL REPORTS:

- 14.1. A. Association of Bay Area Governments (ABAG) - Executive Board
- B. Association of Bay Area Governments (ABAG) - General Assembly
- C. Napa Valley Tourism Corporation (Umbrella for Napa County)
- D. League of California Cities – North Bay Division
- E. Napa County City Selection Committee

- F. Napa County Flood Control and Water Conservation District
- G. Napa County Local Agency Formation Commission (LAFCO)
- H. Napa Valley Transportation Authority (NVTa)
- I. Napa County Watershed Information Center & Conservancy (WICC)
- J. Upper Valley Waste Management Agency
- K. Napa County Groundwater Sustainability Plan Advisory Committee
- L. Napa County Regional Climate Action Committee
- M. Council Ad Hoc and Standing Committee Reports

15. **ADJOURNMENT**

The next Regular City Council meeting is scheduled for March 11, 2025 at 6:00 p.m.

This agenda was posted at City Hall, 1088 College Avenue, and at Vintage Hall, 465 Main Street, St. Helena, California on February 21, 2025.

Erika Opp, Administrative Analyst

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

CHALLENGING DECISIONS OF CITY ENTITIES

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

If a person wishes to challenge the above actions in court, they may be limited to raising only those issues they or someone else raised at the meeting

described in this notice, or in written correspondence delivered to the City of St. Helena, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies.

SUPPLEMENTAL MATERIAL RECEIVED AFTER THE POSTING OF THE AGENDA

Any supplemental writings or documents distributed to a majority of the City Council regarding any item on this Agenda, after the posting of the Agenda, will be available for public review in the City Clerk's Office located at 1088 College Avenue, St. Helena, California, during normal business hours and by appointment. In addition, such writings or documents will be made available on the City's web site at <https://sthelena.civicweb.net> and will be available for public review at the respective meeting.

MINUTES
City of St. Helena
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Vintage Hall Board Room - Second Floor
465 Main Street, St. Helena

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Present: Mayor Paul Dohring, Vice Mayor Michelle Deasy, Council Members Aaron Barak, Kate Spadarotto, and Billy Summers

Absent:

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. ADOPTION OF THE AGENDA

- 4.1 Council Member Aaron Barak moved to adopt the agenda. The motion was seconded by Council Member Kate Spadarotto and on voice vote carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, Council Member Kate Spadarotto, and Council Member Billy Summers

NOES: None

ABSENT: None

ABSTAIN: None

RECUSE: None

5. APPROVAL OF MINUTES

- 5.1 Consideration and proposed approval of Regular Meeting Minutes of January 28, 2025

Council Member Billy Summers moved to approve the Regular Meeting Minutes of January 28, 2025. The motion was seconded by Council Member Kate Spadarotto and on voice vote carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, Council Member Kate Spadarotto, and Council Member Billy

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Summers
NOES: None
ABSENT: None
ABSTAIN: None
RECUSE: None

6. PUBLIC FORUM:

Patrick Kenealy and Mary Stephenson addressed the City Council.

6.1

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

7.1 City Attorney, Ethan Walsh noted that there was no reportable action from the Closed Session meeting of February 10, 2025.

Deputy City Manager, Lesley Milton reported on the Grapevine application.

Council Member Aaron Barak made a motion to have a discussion around the housing strategy in a future council meeting.

8. PRESENTATIONS AND PUBLIC RECOGNITIONS

8.1 Planning Commission Chair Report

Planning Commission Chair, John Ponte gave a presentation on the Planning Commission.

9. STAFF BRIEFING

10. CONSENT ITEMS

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

10.1 Authorization for 1) Emergency Generator Rental Services from C&D Power for the Wastewater Treatment Plant MBR Facility for an additional \$87,2834 for a Not-to-Exceed cost of \$238,520 and 2) A Budget increase in the amount of \$37,284 utilizing Fund 571 Wastewater Operations fund balance.

CEQA Determination: Not a CEQA project
Prepared By: Lesley Milton, Deputy City Manager
Recommendation:
Staff recommends approval of the attached resolution.

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- 10.2 Consideration and adoption of a Resolution authorizing 1) Amendment #1 to St. Helena Contract FY2025-017 with M-Group to obtain planning expertise and consulting for an additional \$50,000 for a total contract amount not to exceed \$75,000; and 2) A budget increase in the amount of \$5,000 using General Fund Reserves.

CEQA Determination: Not a CEQA project

Prepared By: Maya DeRosa, Community Development Director

Recommendation:

Staff recommends Council adopt the attached resolution.

Council Member Aaron Barak moved to approve the consent items. The motion was seconded by Council Member Billy Summers and on roll call carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, Council Member Kate Spadarotto, and Council Member Billy Summers

NOES: None

ABSENT: None

ABSTAIN: None

RECUSE: None

11. PUBLIC HEARINGS

12. OLD BUSINESS

- 12.1 Consideration and adoption of a Resolution (follows previous Council actions on water meter replacement program) to (1) Award the CIP Project W24-04 SMART Meter Deployment to Professional Meters, Inc. in the amount of \$565,063; (2) Authorize the City Manager to execute the Construction Contract with Professional Meters, Inc.; (3) Authorize the Director of Public Works to approve Change Orders not to exceed 15% of the contract amount; and (4) Authorizing a project budget amendment of \$333,105.

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

Prepared By: Lesley Milton, Deputy City Manager

Recommendation:

Approve the attached Resolution.

Deputy City Manager Lesley Milton and Director of Public Works, Joe Leach gave a presentation on the SMART Water Meter Deployment.

Public comment was received by Garry Rose.

Vice Mayor Michelle Deasy moved to approve resolution with additional direction to review replacement battery costs to ensure that those costs are

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funded. The motion was seconded by Council Member Aaron Barak and on roll call carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, and Council Member Kate Spadarotto

NOES: Council Member Billy Summers

ABSENT: None

ABSTAIN: None

RECUSE: None

- 12.2 Consideration and proposed approval of a Resolution appointing five Members and 1 Alternate to the Water/Wastewater Advisory Committee and one member to the vacant opening on the Library Board of Trustees.

CEQA Determination: Not a CEQA project

Prepared By: Erika Opp, Administrative Analyst

Recommendation:

Appoint one member to the Library Board of Trustees and appoint five regular members and one alternate member to the Water/Wastewater Advisory Committee.

No public comment was received.

Mayor Paul Dohring moved to appoint Juana Navarro to the Library Board of Trustees. The motion was seconded by Vice Mayor Michelle Deasy and on roll call carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, Council Member Kate Spadarotto, and Council Member Billy Summers

NOES: None

ABSENT: None

ABSTAIN: None

RECUSE: None

Mayor Paul Dohring moved to appoint Jay Kouba, Brent Randol, Garry Rose, Mario Trincherro and Peter White as regular members to the Water and Wastewater Advisory Committee and Carl Myers as an alternate. The motion was seconded by Council Member Aaron Barak and on roll call carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, Council Member Kate Spadarotto, and Council Member Billy Summers

NOES: None

ABSENT: None

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ABSTAIN: None
RECUSE: None

13. NEW BUSINESS

- 13.1 Receive status report on Action Items detailed in the adopted 2024 Flood Project Condition Assessment Report.

CEQA Determination: Not a CEQA project
Prepared By: Lesley Milton, Deputy City Manager
Recommendation:
Receive the report and provide direction as necessary.

Public Works Director, Joe Leach presented on the item.

No public comment was received.

No action was taken by Council as it was an informational only item.

- 13.2 Adopt a Resolution authorizing participation in the PARS Post-Employment Benefits Trust Program to be administered by Public Agency Retirement Services (PARS) and U.S. Bank, appointing the City Manager as the City's Plan Administrator, and authorizing the City Manager to execute the documents to implement the Program to set aside funds to offset the City's pension liability.

CEQA Determination: Not a CEQA project
Prepared By: Mandy Kellogg, Administrative Services Director
Recommendation:
Approve the attached resolution.

Administrative Services Director Mandy Kellogg and Ryan Nicasio, Senior Vice President of PARS reported on the item.

No public comment was received.

Council Member Aaron Barak moved to approve the resolution. The motion was seconded by Vice Mayor Michelle Deasy and on roll call carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Vice Mayor Michelle Deasy, Council Member Kate Spadarotto, and Council Member Billy Summers
NOES: None
ABSENT: None
ABSTAIN: None

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RECUSE: None

14. CITY COUNCIL REPORTS:

14.1 A. Association of Bay Area Governments (ABAG) - Executive Board

B. Association of Bay Area Governments (ABAG) - General Assembly

C. Napa Valley Tourism Corporation (Umbrella for Napa County)

D. League of California Cities – North Bay Division

E. Napa County City Selection Committee

F. Napa County Flood Control and Water Conservation District

G. Napa County Local Agency Formation Commission (LAFCO)

H. Napa Valley Transportation Authority (NVTa)

I. Napa County Watershed Information Center & Conservancy (WICC)

J. Upper Valley Waste Management Agency

K. Napa County Groundwater Sustainability Plan Advisory Committee

L. Napa County Regional Climate Action Committee

M. Council Ad Hoc and Standing Committee Reports

Council Member Barak made brief report on Upper Valley Waste Management meeting.

15. ADJOURNMENT

Mayor Dohring adjourned the meeting at 8:35 p.m.

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

Erika Opp, Acting City Clerk

MINUTES
City of St. Helena
Special City Council Meeting
Tuesday, February 11, 2025 @ 5:00 PM
Vintage Hall - Wellness Center - First Floor
465 Main Street, St. Helena

A complete video recording of this meeting, except for closed session, can be found at <https://sthelena.civicweb.net/Portal/> or by calling the City Clerk at (707) 968-2742. The City Council video is the official record of the Council meeting.

Present: Mayor Paul Dohring, Council Member Billy Summers, Council Member Aaron Barak, Council Member Kate Spadarotto, and Vice Mayor Michelle Deasy

Absent:

1. CALL TO ORDER

2. ROLL CALL

3. ADOPTION OF THE AGENDA

- 3.1 Vice Mayor Michelle Deasy moved to adopt the agenda. The motion was seconded by Council Member Kate Spadarotto and on roll call carried by the following vote:

AYES: Mayor Paul Dohring, Council Member Aaron Barak, Council Member Kate Spadarotto, and Vice Mayor Michelle Deasy

NOES: None

ABSENT: Council Member Billy Summers

ABSTAIN: None

RECUSE: None

4. PUBLIC COMMENT:

No public comment was received.

5. NEW BUSINESS:

- 5.1 Applicant interviews for the Library Board of Trustees and Water/Wastewater Advisory Committee

The applicants for the Library Board of Trustees:

1. Juana Navarro

The applicants for the Water/Wastewater Advisory Committee:

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1. Jay Kouba
2. Carl Myers
3. Brent Randol
4. Garry Rose
5. Mario Trincherro
6. Peter White

The Council interviewed Juana Navarro for the Library Board of Trustees followed by interviewing Jay Kouba, Brent Randol, Garry Rose, Mario Trincherro and Peter White for the Water/Wastewater Advisory Committee.

6. ADJOURNMENT

Mayor Dohring adjourned the meeting at 5:45 p.m.

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

Erika Opp, Acting City Clerk

Citizens of St Helena, St Helena City Council, St Helena Planning Commission,

While working on a project I discovered that a critical section of Municipal Code had been altered after its approval by City Council in Oct 2023. It was not published until 1 Oct 2024. A timeline of events has been attached. I asked members of city staff how that occurred. Instead of answering the question the choice was made by the Planning Director and City Manager to coordinate a fabricated smear campaign. It is clear that effort was undertaken to sidestep the serious obligation to answer the reasonable question that pointed to improper activities that city management chose to embark upon. To be most clear, I can assure you the result of that smear has been personally and professionally excruciating. However, it will not succeed in eliminating the city's responsibility or accountability.

It is in NO WAY what I believe my city should accept as a proper way for city management to conduct business. However, I believe this case illustrates a critical flaw in both the culture and understanding of the roles of city management, but also inescapably the city council in their role of taking the responsibility to oversee, shape and correct (when needed) actions and activities undertaken by city management. I believe these habitual conducts and culture are holding this city back. I believe these are CORRECTABLE conditions. I have no doubt those can be challenging tasks. I also have no doubt that WE as a city will not thrive until WE undertake that required effort.

I asked this very simple question on 17 October 2024 in the course of normal business:

“Can you clarify and illustrate how and when that material change (the word “uncovered”) was inserted AFTER code was legally approved?”

To be most concise here is the crux of this issue:

From approved code draft (approved by City Council first and second reading See 10 Oct 2023 and 24 Oct 2023 CC meeting minutes) : See section 5. iv. “A balcony, porch, deck, or other structure that is unenclosed on at least three sides”

Table 17.16.030.B: Development Standards – Residential Zoning Districts					
Standard	LR-1A	LR	MR	HR	Key
Notes:					
¹ Greater residential densities are allowed under state law if a site meets the standards for two-unit development as described in Chapter 17.31, Two-Unit Projects.					
² Densities existing as of January 1, 2023, are permitted to remain.					
³ Parcels created by lot line adjustments may be less than 1 acre provided the number of parcels does not increase and that no lots are less than 7,000 square feet. ⁴ Max. building gross floor area (all floors) for single-family residences including accessory structures is as follows:					
Lots < 6,000 sf: 1,995 sf					
Lots 6,000 – 9,999 sf: 2,945 sf					
Lots 10,000 – 14,999 sf: 3,705 sf					
Lots 15,000 – 19,999 sf: 3,971 sf					
Lots ≥ 20,000 sf: 4,000 sf					
⁵ The following additional standards apply for existing development and new construction in the LR-1A, LR, MR, and HR zoning districts:					
a. The max. building gross floor area may be increased by 400 sf for construction of an ADU.					
b. The following buildings and areas are exempt from max. building gross floor area:					
i. One covered parking space with a max. floor area of 200 sf;					
ii. Non-habitable accessory buildings less with a max. floor area of 120 sf;					
iii. A non-habitable basement or attic; and					
iv. A balcony, porch, deck, or other structure that is unenclosed on at least three sides.					
⁶ Additional standards for accessory buildings are described in Section 17.22.020, Accessory Uses.					
⁷ Landscaped setback areas count toward this requirement.					

From now published Municipal Code (published 1 Oct 2024): See section 5.iv. “An uncovered balcony, porch, deck, or other structure that is unenclosed on at least three sides” (note critical and MATERIAL Insertion of the word “UNCOVERED”. This alteration has far reaching consequences. I will welcome the opportunity to discuss and debate at an appropriate future agenda item when it comes to pass in proper course.

Table 17.16.030.B: Development Standards – Residential Zoning Districts					
Standard	LR-1A	LR	MR	HR	Key
Min. Dimension for Common Usable Open Space	n/a	n/a	15 ft	15 ft	10
			20 ft for small lot development	20 ft for small lot development	
Max. Paved/ Hardscaped Area	25% of a front setback area	25% of a front setback area	30% of a front setback area	30% of a front setback area	
Min. Landscaped Area ⁷	35% of lot area	35% of lot area	Min. 25% of lot area	Min. 25% of lot area	
	25% for small lot development	25% for small lot development			
Required Buffer Abutting Agricultural Use	n/a	A landscaped buffer min. 15 ft width with street trees at 30 ft on center			

End Notes:

¹ Greater residential densities are allowed under state law if a site meets the standards for two-unit development as described in Chapter 17.31, Two-Unit Projects.

² Densities existing as of January 1, 2023, are permitted to remain.

³ Parcels created by lot line adjustments may be less than 1 acre provided the number of parcels does not increase and that no lots are less than 7,000 square feet.

⁴ Max. building gross floor area (all floors) for single-family residences including accessory structures is as follows:

Lots < 6,000 sf:	1,995 sf
Lots 6,000 – 9,999 sf:	2,945 sf
Lots 10,000 – 14,999 sf:	3,705 sf
Lots 15,000 – 19,999 sf:	3,971 sf
Lots ≥ 20,000 sf:	4,000 sf

⁵ The following additional standards apply for existing development and new construction in the LR-1A, LR, MR, and HR zoning districts:

- a. The max. building gross floor area may be increased by 400 sf for construction of an ADU.
- b. The following buildings and areas are exempt from max. building gross floor area:
 - i. One covered parking space with a max. floor area of 200 sf;
 - ii. Non-habitable accessory buildings with a max. floor area of 120 sf;
 - iii. A non-habitable basement or attic; and
 - iv. An uncovered balcony, porch, deck, or other structure that is unenclosed on at least three sides.

⁶ Additional standards for accessory buildings are described in Section 17.22.020, Accessory Uses.

⁷ Landscaped setback and buffer areas count toward this requirement.

I have no power. I am calling upon and pleading to my city council to appropriately intervene. I am calling upon the citizens of St Helena to express to their representatives that they believe that **altering and replacing the legally approved resolution** behind closed doors and without correct and legal notice and public discussion is an activity that matters to them. Reckless vendettas and retributions, spreading false accusations and making false police reports by city management designed to intimidate a citizen going about his trade is not the way I believe the city of St Helena should be run. I am alerting St Helena citizens that now published (altered) code now counts porches toward their allowed square footage. I am alerting them that now published (altered) code has thrown many of their homes into non conformance and their assumed ability to expand has been sneakily curtailed without consent or consideration. I am calling on the city manager and the planning director to reverse their vendetta, take responsibility for the deeds they have chosen to undertake, and do what they should to correct them. I am putting light on the fact that we (as citizens) are paying for the city attorney who is being directed by staff to produce specious dodges instead of putting the energy and resources into correcting a critical error in judgement and conduct.

I know I am not the only one some version of this game plan has been applied. But in what manner is it serving our city?...And who is next? What is the true cost? Who asks the next awkward question? What retribution awaits them? Enough is enough. Meanwhile my clients project and my livelihood is being held hostage. PLEASE do something...

Sincerely,
Daniel Hale 1851 Madrona Avenue St Helena CA 94574

Timeline/outline events relating to 1443 Madrona project

4 prelim meetings with Planner Aaron Hecock up to the beginning of September 2024
Had worked through any issues and all seemed in conformance...All set to submit/ no issues

9 Sept 2024 Planner Hecock leaves City employment just as Design Review package is submitted (9 Sept) pay fee of \$7100 (expected to cover through Planning Commission hearing and if not used up will receive refund)

All goes on hold waiting for interim planner

Check in with Xinia Gamero on expectation to relay to client when project may get back in the queue and on PC calendar. I meet Planner Galbraith in office and I "welcome to the team and look forward to working with you."

2 Oct 2024 Meet with Planner Galbraith
Tour project site and meet in office at City Hall to present and discuss plan

Wait for comments/issues letter

11 Oct 2024 The Issues letter from Galbraith (11 Oct 2024) presents alternate interpretation to Planner Hecock on several material points: building setbacks/heights garage connected/definition of cupola and also make discovery of improperly (after code approval) "inserted" language in relation to porches ("uncovered" porches) Changed interpretations and applications of code will require revision of plans.

17 October 2024, I Meet with planner Galbraith to walk through areas of concern in issues letter. He and I were the only ones present in this meeting.

17 Oct 2024 request detail on anatomy of code change(s) from both planner Galbraith and cc'd Maya DeRosa

18 October 2024 Meet again with planner Galbraith on Friday, 18 October 2024.
I called Planner Galbraith (as call logs demonstrate) requested to come by and show him 3 alt approaches before I offer solution to clients after city has already assured conformance. He invites me to City Hall and he assures me all 3 are viable options. He also volunteered that he had checked the record and that "yes code was in fact changed but said that M DeRosa assured him that she would answer that "query".... That has yet to occur

I see M DeRosa at the COSH booth at SH Harvest festival and I pleasantly reiterate to M DeRosa the importance to please follow up on clarity on code change question. Her response was "I am not here to talk shop" (M. DeRosa) (while in COSH booth). City manager Comelo pulls M DeRosa to back of tent and they whisper...I leave the area.

22 Oct 2024 I find out that Planner Galbraith has quit (I believe on Tuesday 22 Oct 2024)

22 Oct 2024 I receive telephone call from Officer Randal Stephenson inquiring about an "incident" on the previous Thursday. I say "what incident"..... he comes to my house and informs me a report has been made that I had threatened Planner Galbraith. I inform him that is completely false and and that it did not happen I threatened no person and also that I met with Planner Galbraith the next day (18 Oct 2024) when he invited me to City hall offices where we had another cordial meeting to talk about the project. Officer Stephenson says..."well If I thought it was real I would have contacted you right after I got the report". He was also surprised to hear that I had met again with Galbraith and he said "So clearly he wasn't feeling threatened." There was absolutely no evidence that he felt threatened in our meeting. and there was no one else present at any of our meetings. Officer Stephenson also clarified that he had not yet spoken to Planner Galbraith and that he was not the one who had filed the complaint. He would not say who did.

23 Oct 2024 some combination of M DeRosa and Anil Comelo send out false and slanderous letter to members of St Helena City Council and also the city attorney in an attempt to create a fabricated narrative and deflect from City obligation to answer a legitimately asked and critical code change question and also effectively nullify my ability to conduct business in SH. In what jurisdiction is it appropriate procedure or due process to send such a letter

personally attacking the character of a private citizen after Police have determined the “incident”: did not occur? I asked for and retained a copy of the police report and it is blank. I have not been able to get any notes on the reported “incident” and have seen no evidence that Planner Galbraith expressed that I had threatened him. None of our interactions nor the record reflect any hostility or disrespect.

Project again stalls awaiting third assignment to a planner.

6 Dec 2024 As I continue to have no answer (and cannot operate my legal trade) to question on changed code language. Having received no answer I retain Attorney Farella Braun and Martel (make no mistake at certain cost) to ask Code language change question on my behalf

Again receive no response from City (updated see *now 3 Feb 2025* letter from City Atty)

10 Dec 2024 Project assigned to Planner Alchin with M Group in Santa Rosa

Wait for a second issues letter from planner Alchin.

12 Dec 2024 We schedule and have a zoom meeting 12 Dec 2024 and go over a (now 3rd) interpretation/application of code. Changed interpretations and applications of code will require revision of plans.

8 Jan 2025 Follow up meeting have recalibrated plan and she has confirmed (verbally) we are now in complete conformance but project is again stalled as city is demanding I must now pay additional fees \$8000 to cover extra required submissions. These extra submissions are due to the City changing planners and with each planner interpretation and application of the code to include the improper changing of code from the approved draft document and have cost me and my client much in both time and resources.

I have informed Planner Alchin and M DeRosa of my concerns of the appropriateness of requiring additional fees and have asked to discuss my concerns but have received no response.

3 Feb 2025 receive response from City Atty confirming that code language was improperly changed sometime between code draft 10 Oct 2023/24 Oct 2023 was approved and code was published 1 Oct 2024

To be clear planner Hecock, planner Galbraith and planner Alchin have been a pleasure to engage with.

I have compiled the record of all these events should you wish to see any of them.

Please call text or email with any questions

Daniel Hale
1851 Madrona Avenue St Helena CA 94574
7072274322

From: [Daniel Hale](#)
To: [Public Comment](#); [Xinia Gamero](#); [Erika Opp](#)
Subject: [External] Public comment for City Council meeting 25 Feb 2025
Date: Tuesday, February 25, 2025 3:48:41 PM
Attachments: [Advanced Funding Agreement-1443 Madrona.pdf](#)

Erica, Xinia,

Please include as public comment for this evenings City Council meeting in the initial open public comment section. Please call text or email with any questions.

Thank you,

Daniel

St Helena City Council, St Helena Planning Commission, Citizens of St Helena,

On 13 Jan I received the following 6 page legal agreement and demand for an additional \$8000.00 +. This document was created by city staff in relation to my clients project. I have repeatedly contested the appropriateness of requiring additional fees as I am now working with my third City planner on the project...each interpreting and applying code in varied manners that have required additional changes and revisions. Those required revisions were set run motion by varied implementation of code by revolving staff and included revisions to accommodate the (now confirmed improperly) altered code. Upon submitting the project the applicant paid a fee of \$7100 that represented would bring the project to the close of its design review hearing.

I cannot recommend to my client to pay any additional fees, nor to sign this bespoke and particularly burdensome and open ended agreement. According to this agreement the additional fees could be applied to the charges for the City attorney to create this document, as well as to cover the cost of answering the very simple question about the improper alteration of official municipal code by City staff. Fees could be applied to whatever else City staff sees fit and also releases them from being held accountable for any (varied) interpretations and applications of code it has and could in the future do.

I have been repeatedly ignored regarding contesting the demand for additional fees. I only received a promise to respond after the City attorney finally admitted that City staff in fact did improperly alter municipal code on 3 Feb 2025 (the question was asked to city staff on 17 Oct 2024). The promise to meet to discuss has yet to occur.

My project is essentially dead in the water and being held hostage demanding open ended additional fees that I do not believe are reasonably due, yet city staff will not reply to my request to discuss. My client is naturally beyond frustrated. Again I ask what is a citizen to do when they get no answers by the planning director nor City manager?

Call text or email with any questions.

Thank you.

Daniel Hale

1851 Madrona Avenue
St helena CA 94574

Daniel Hale
PO Box 644
Saint Helena, CA 94574
707.227.4322

www.danielmhale.com

danielhale (INSTAGRAM)

AGREEMENT FOR ADVANCE OF FUNDS

THIS AGREEMENT FOR ADVANCE OF FUNDS (“Agreement”) is between Dan Hale, (“Applicant”) and the City of St. Helena, a municipal corporation of the State of California (“City”), each of whom is a “party” and together are the “parties.” This Agreement is effective on the date that an application for a land use entitlement is accepted for processing by the City. (For purposes of this Agreement, the term “Applicant” includes (a) the property owner, and/or (b) any authorized agent of the property owner for whose property the entitlement is sought.)

THIS AGREEMENT is made with reference to the following facts, among others:

- A. The application pertains to that certain real property commonly identified as Assessor's Parcel(s) No. 009-270-044, with a street address of 1443 Madrona Avenue (the “Property”).
- B. Applicant has filed, and the City, through its Community Development Department, has accepted for processing, an application for a land use entitlement for the Property. The Application number is PL24-054.
- C. The City requires an applicant for a land use entitlement to pay all costs associated with the processing of an application.
- D. Applicant agrees to pay such costs as herein provided.

NOW, THEREFORE, APPLICANT AND CITY AGREE AS FOLLOWS:

- 1. Applicant agrees to pay the City all costs incurred, both direct and indirect, including State-mandated costs, associated with the review and processing of the Application for a land use entitlement with respect to the property. This obligation applies even if the Application is withdrawn or is not approved.
- 2. To pay such costs, Applicant hereby agrees to advance to City the sum of eight thousand dollars (\$8000) (the “Funds”), which Funds shall be used to reimburse the City for costs incurred in processing the Application submitted by Applicant in connection with the scope of work described in “**Exhibit A**”, attached hereto and incorporated herein by this reference.
- 3. The advance of Funds shall be made to the City upon execution of this Agreement.
- 4. The Funds shall be used, in the sole discretion of the City, to fund or aid in the funding of certain services, supplies, and other costs incurred by the City in processing Applicant’s application(s). It is understood and agreed that Applicant intends to advance the Funds to the City, and not to any officer or employee of the City. The funds are not limited to the use of any individual of the City, but are generally available for use by the City in processing Applicant’s application, without regard to the official status of the employee(s) dealing with said Funds.
- 5. Applicant fully understands and agrees to each of the following:

- a. Subject to the sole limitation of paragraph 3 of this Agreement, the City, in the exercise of the sole discretion of its officials, agents, or employees, shall decide how the Funds are spent and whether all or a portion of the Funds shall remain unspent. The City makes no promise, representation, or warranty, express or implied that the Funds will be used in any particular manner, except that the Funds shall be used in connection with the processing of the Applicant's application(s).
 - b. The application, the factual information gathered in processing the same, and planning or recommendations resulting therefrom (herein "the work product") shall be unconditionally the property of the City, within its full ownership and control. Applicant shall have no property right of any nature in the work product. The City shall not be required, nor shall the City have a duty, except as may be required by law, to produce the work product for inspection by Developer, nor to account for the work product to Developer.
 - c. The City shall consult with the Applicant regarding the selection and/or hiring of the consultant or the employee. The City shall retain final discretion as to the selection, hiring, assignment, supervision, and evaluation of any and all employees, contractors, or consultants that may be necessary to assist the City in completing the application process.
 - d. Applicant shall not directly or indirectly exercise supervision or control over any employee, agent, or consultant of the City engaged in the Project. Applicant and its agents or representatives may, however, provide information to the City or any employee, agent, or consultant of the City with respect to the Project.
 - e. Applicant acknowledges that the Funds paid herewith may not be adequate to fully reimburse the City for costs incurred in connection with the application process, and that periodically, as the need arises, Applicant may be called upon to make further payments. The Applicant agrees that there shall always remain on deposit with the City a minimum of One Thousand Dollars (**\$1,000.00**) to cover anticipated costs to be incurred in the processing of the application(s). In the event, for any reason, the City's request for further funds from Applicant is not fully satisfied, the City reserves the right to cease processing of the application(s) and to cancel same.
 - f. Applicant hereby represents and warrants that the Funds offered and accepted by the City under the terms of this Agreement are unencumbered and that their advance in no way violates the right of, nor is it subject to any claim of, any person.
6. If, after completion of the application process, any portion of the Funds has not been expended or committed for expenditure, the City shall return to Applicant such unexpended or uncommitted amount in the form of a check within sixty (60) days of the City's final action on the Application.
 7. Each party acknowledges that this Agreement sets forth all covenants, promises, conditions and understandings between the parties regarding the advance of Funds and the uses thereof, and there are no promises, conditions, or understandings either oral or in writing between the parties other than as set forth herein. No subsequent alteration, amendment, change, or addition to this Agreement shall be binding upon the parties unless reduced to writing and signed by them.
 8. The person(s) signing this Agreement shall state that he/she/it/they have the legal authority to do so.

9. The term “costs” includes all items within the scope of the City’s adopted Master Fee Schedule, as well as the cost of retaining professional consultants to prepare environmental documentation, provide planning, engineering, building inspection, and legal services, and to perform other functions related to review and processing of the application.
10. Applicant understands that he/she/it is entitled to a refund of any deposit only to the extent the amount on deposit exceeds the amount due the City under this Agreement. No reimbursement will be made for services already rendered if the Application is withdrawn.
11. Only when a determination on the Application becomes final, and all staff work is complete, will Applicant receive a refund, if any funds remain.
12. The City agrees to review and process the Application in accordance with this Agreement and all applicable laws, regulations, ordinances, standards, and policies. Applicant understands that if a request for a deposit is outstanding, the Application will not be processed further until the deposit is made.
13. Applicant understands and agrees that no City official, employee, or agent can make any promise or representation concerning the outcome of the Application. Only official action on the Application constitutes approval or disapproval thereof. If any promise or representation is made regarding the outcome of the Application by any official, employee, or agent of the City, such promise and/or representation shall be of no force or effect.
14. In the event any claim, action, or proceeding is instituted against the City, and/or its officers, agents, and employees, by any third party on account of the processing or approval of the Application, Applicant shall defend, indemnify, and hold harmless the City, and/or its officers, agents, and employees. This obligation includes, but is not limited to, the payment of all costs of defense, any amounts awarded by the Court by way of damages or otherwise, including any attorney fees and court costs. City may elect to participate in such litigation at its sole discretion. As an alternative to defending any such action, Applicant may request the City rescind any approved land use entitlement. The City will promptly notify Applicant of any claim, action, or proceeding, and will cooperate fully in the defense thereof.
15. The Agreement is valid only when first signed by the property owner, and/or by any agent or representative of the owner, and then signed by the authorized City official.
16. The property owner expressly agrees that any unpaid amounts due the City under this Agreement shall become a lien against the property and expressly authorizes the City to record a notice of lien and/or a copy of this Agreement with the County Recorder of Napa County.
17. This Agreement shall be a public record of the City.

Name of Property Owner: _____ (please print)
 Title: _____ Telephone: _____
 Email _____ Address: _____

 Signature of Property Owner Date: _____

And/Or,

Name of Applicant if different than the Owner:

____ (Please Print)
 Title: _____ Telephone: _____
 Email _____ Address: _____

 Signature of Applicant if different than Owner

Person that will receive billing invoices

(Please Print)

___ Property Owner

___ Applicant

Name _____

Name: _____

Address _____

Address _____

Email _____

Email _____

Person that shall receive any refund of monies paid:

___ Property Owner

___ Applicant

Name _____

Name: _____

Address _____

Address _____

Email _____

Email _____

CITY OF ST HELENA

Dated: _____ By: _____

ATTEST

EXHIBIT A

Project Description

The project application requests demolition of an existing single family residence and Design Review approval to construct a new single family residence at the property located at 1443 Madrona Avenue.

City of St. Helena

AMERICAN RED CROSS MONTH, 2025 A Proclamation

Whereas, This March, we celebrate American Red Cross Month by recognizing the compassionate acts of people in St. Helena and by renewing our commitment to lend a helping hand to our neighbors in need.

Whereas, Since Clara Barton founded the American Red Cross almost 150 years ago, generation after generation has stepped up to deliver relief and care across our country and around the world.

Whereas, The volunteers, blood and platelet donors, and financial supporters who now give back through the Sonoma/Napa Disaster Response Area of the American Red Cross remain unwavering in their commitment to prevent and alleviate human suffering in the face of today's emergencies.

Whereas, These voluntary and generous contributions shine a beacon of hope in people's darkest hours — whether it's delivering shelter, food and comfort during disasters; providing critical blood donations for hospital patients; supporting service members, veterans and their families; saving lives with first aid, CPR, AED and other skills; or delivering international aid and reconnecting loved ones separated by global crises.

Whereas, This work to uplift our community is truly made possible by those who selflessly answer the call to help, whenever and wherever it's needed. We hereby recognize the month of March in honor of their remarkable service, and we ask everyone to join in their commitment to care for one another.

NOW, THEREFORE, I, Paul Jamison Dohring, Mayor of the City St. Helena, along with the St. Helena City Council, and by virtue of the authority vested in me by the laws of St. Helena and the State of California, do hereby proclaim March 2025 as Red Cross Month. We encourage all citizens of St. Helena to reach out and support its humanitarian mission.

IN WITNESS WHEREOF, I have hereunto set my hand this 25th day of February, in the year two thousand twenty-five.

Paul Jamison Dohring, Mayor
City of St. Helena



Agenda Report to the City Council

Agenda Section: CONSENT ITEMS

Department: Public Works

DATE:	February 25, 2025
FROM:	Ian Dale, Environmental Services Tech
SUBJECT:	January 2025 Review and Forecasting of City Water Supply Availability.
RECOMMENDED ACTION:	Receive and file.
PREVIOUS COUNCIL ACTION:	Monthly Receive and File reports to City Council.
STATEMENT OF THE PURPOSE:	To provide monthly updates of the amount of water produced at the Louis Stralla Water Treatment Plant and the Stonebridge Potable Water Wells, and potable water delivered from the City of Napa.
FINANCIAL IMPACT:	None.

BACKGROUND:

The City of St. Helena publishes a monthly water report on the City website (www.cityofstheleena.org/publicworks/page/water-reports). The report includes the amount of water produced at the Louis Stralla Water Treatment Plant and the Stonebridge Potable Water Wells, and potable water delivered from the City of Napa. In addition to presenting data on the amount delivered monthly, the report includes year-to-date information and prior year data. Water elevation and capacity at the Bell Canyon Reservoir is included as well as information on rain and temperatures.

At the City Council meeting of May 9, 2023, the City Council adopted Resolution 2023-46 adopting City Council goals for FY 2023-24. Five new City Council Goals for FY 2023-24 which include Goal 1: Financial Sustainability, Goal 2: Infrastructure and Environmental Sustainability, Goal 3: Water Security, Goal 4: Community Information and Engagement, and Goal 5: Quality of Life. City Council has the responsibility of establishing broad goals and the City's leadership has the responsibility to develop a work plan to achieve them.

DISCUSSION:

In connection with City Council Goal 2, City staff has developed a forecasting tool to facilitate its ability to optimize water use and track water availability. Included as Attachment 1 is the Monthly Water Report for January 2025. The water produced for January 2025 is down by 41% when compared to January 2024 and is down by 23% compared to the average of January 2018-2020. Below is a chart summarizing the water produced per source:

Water Produced per Source

Source	Average (2018 - 2020) (Acre-Feet)	January 2024 (Acre-Feet)	January 2025 (Acre-Feet)
Bell Canyon	41	12.64	19.75
Stonebridge Wells	4	43.62	16.6
Napa Water	37	50.95	26.8
Total	82	107.21	63.15

- Percent change from January 2024: -41%
- Percent change from average of January 2018 - 2020: -23%

Bell Canyon Reservoir

The City is no longer in water emergency conditions based upon the Phase I Water Emergency measures being terminated by City Council adopting Resolution No. 2023-94 on July 25, 2023. Bell Canyon Reservoir has adequate water to support the City's needs through this calendar year. The storage in Bell Canyon graph (Attachment 2) has been revised to include historic reservoir supply levels since July 2021. It also shows the water availability forecast through June 2024 based on the highest water usage during a non-drought year (FY 2019/20) and 10 inches of rainfall (lowest recorded).

As of February 1, 2025, Bell Canyon Reservoir elevation was at 419.85 feet representing approximately 2,221.00 acre feet (AF) and 93.18% capacity. Bell Canyon spillway level is 422 feet representing 2,383.69 acre feet in water supply volume. Below is a chart comparing Bell Canyon elevation levels, water supply availability in acre feet, and percent capacity of the reservoir on February 1st in 2023, 2024, and 2025.

Year	2023	2024	2025
Bell Canyon Elevation Level	421.77 Ft.	422 Ft.	419.85 Ft.
Acre Feet	2,366.25 AF	2,383.69 AF	2,221.00 AF
Percent Capacity	99.3%	100%	93.18%

As a follow up to the May 24, 2022, City Council meeting, staff developed a graph (Attachment 3) highlighting the relationship between the reservoir elevation level and water supply availability in acre feet. The graph shows the current status of the reservoir. Furthermore, the graph also displays the points where City Council decided to declare Phase I and Phase II Water Emergencies in 2020.

Continued Water Conservation

California experienced two consecutive dry years 2020 and 2021. Due to the combination of warmer-than-average temperatures and minimal precipitation in the state, the Department of Water Resources (DWR) declared 2021 as the fourth-driest year on record statewide. The record-breaking dry period in January and February 2022, and the absence of significant rains in March 2022, required DWR to reduce anticipated deliveries from the State Water Project (SWP). However, the reduction at

the time did not affect St. Helena as the City has multiple robust water sources not affected by the executive order. Water availability from the Bell Canyon reservoir is based on the City's State Water Rights permit and not the SWP. The City has not received any curtailment order from DWR nor does the City anticipate receiving one.

It should be noted that on July 25, 2023, the City Council adopted Resolution No. 2023-94 to formally end the Phase I Water Emergency. The projected demand on the system versus the anticipated rainfall over the next year reflects an available supply in Bell Canyon approximately 1,895 acre-feet, significantly above the 1,481 acre-feet standard for declaration of a Phase I Water Emergency. Staff will monitor State-wide and local drought conditions, weather conditions, and provide updates on a monthly basis. The corresponding staff report provided a variety of data to reflect the disposition of the water supply at that time in relation to the Council-adopted Safe Yield Policy.

City of Napa Water Supply

Normal operations continue at Rutherford Pump Station (RPS) and the City is taking delivery of the allotment purchased from City of Napa. During the month of January 2025, Rutherford Pump Station was producing an average of 0.28 MG/day for a total of 26.8 acre feet (AF) for the month.

ENVIRONMENTAL REVIEW: Not applicable.

GOAL:

Goal 3: Pursue Water Security & Sustainable Management of Water Resources

DOCUMENTS ATTACHMENTS:

[MWR January 1-31 2025](#)

[Attachment 2 - Bell Canyon Water Storage Forecast](#)

[Attachment 3 - Bell Canyon Reservoir Storage Phase I II](#)

CITY OF ST. HELENA
MONTHLY WATER REPORT

CC: CC__X__ PC__X__ FILE____
 RECEIVED:____ BY: __

January 1-31, 2025

	LOUIS STRALLA WATER PLANT	STONEBRIDGE POTABLE WELLS	SBW IRRIGATION WATER	NAPA WATER	TK #1 & #2 ADJUST
AMOUNT PRODUCED in AF	19.75	16.60	0.00	26.80	-0.44
AMOUNT PRODUCED in MG	6.43	5.41	0.00	8.73	-0.14
PERCENT	31.5%	26.5%		42.7%	-0.7%

WATER PRODUCED DELIVERY (AGGREGATE)

	THIS YEAR	LAST YEAR
TOTAL PRODUCED THIS PERIOD	20.57 MG	34.92 MG
MAXIMUM DAILY PRODUCED	n/a MG	n/a MG
MINIMUM DAILY PRODUCED	n/a MG	n/a MG
AVERAGE DAILY PRODUCED	0.66 MG	1.12 MG

WATER YEAR TOTALS

	THIS FISCAL YEAR	%	LAST FISCAL YEAR	%
LOUIS STRALLA WATER PLANT	210.76 AF	29.5%	221.74 AF	25.4%
	68.65 MG		72.23 MG	
NAPA WATER	285.66 AF	40.0%	351.21 AF	40.2%
	93.05 MG		114.40 MG	
STONEBRIDGE POTABLE WELLS	217.97 AF	30.5%	300.44 AF	34.4%
	71.00 MG		97.86 MG	
TOTAL WATER PRODUCED	714.39 AF	100.0%	873.39 AF	100.0%
DELIVERY (ALL)				

SBW IRRIGATION WATER

	THIS MONTH	THIS MONTH, LAST YR.
STONEBRIDGE APARTMENTS	0.00 MG/Jan. 1 -31	0.01 MG/Jan. 1-31
NAPA VALLEY COLLEGE	0.00 MG/Jan. 1 -31	0.01 MG/Jan. 1-31

WATER ELEVATION, CAPACITY & RAINFALL

	THIS FISCAL YEAR	LAST FISCAL YEAR
ELEVATION BELL CANYON RESERVOIR	419.85 FT.	422.00 FT.
MONTHLY RISE OR DROP	-2.39 FT.	5.09 FT.
CAPACITY AT END OF PERIOD	2221.00 AF	2383.69 AF
PERCENT OF FULL CAPACITY	93.2 %	100.0 %
RAINFALL IN THIS PERIOD	1.08 IN	7.29 IN
TOTAL RAINFALL SEASON TO DATE	32.46 IN	14.95 IN

TEMPERATURES

	THIS MONTH, THIS YEAR	THIS MONTH, LAST YR.
DEGREES IN FAHRENHEIT	36.1-75.5	35.4-75.2
AVERAGE	55.8	55.3

REMARKS

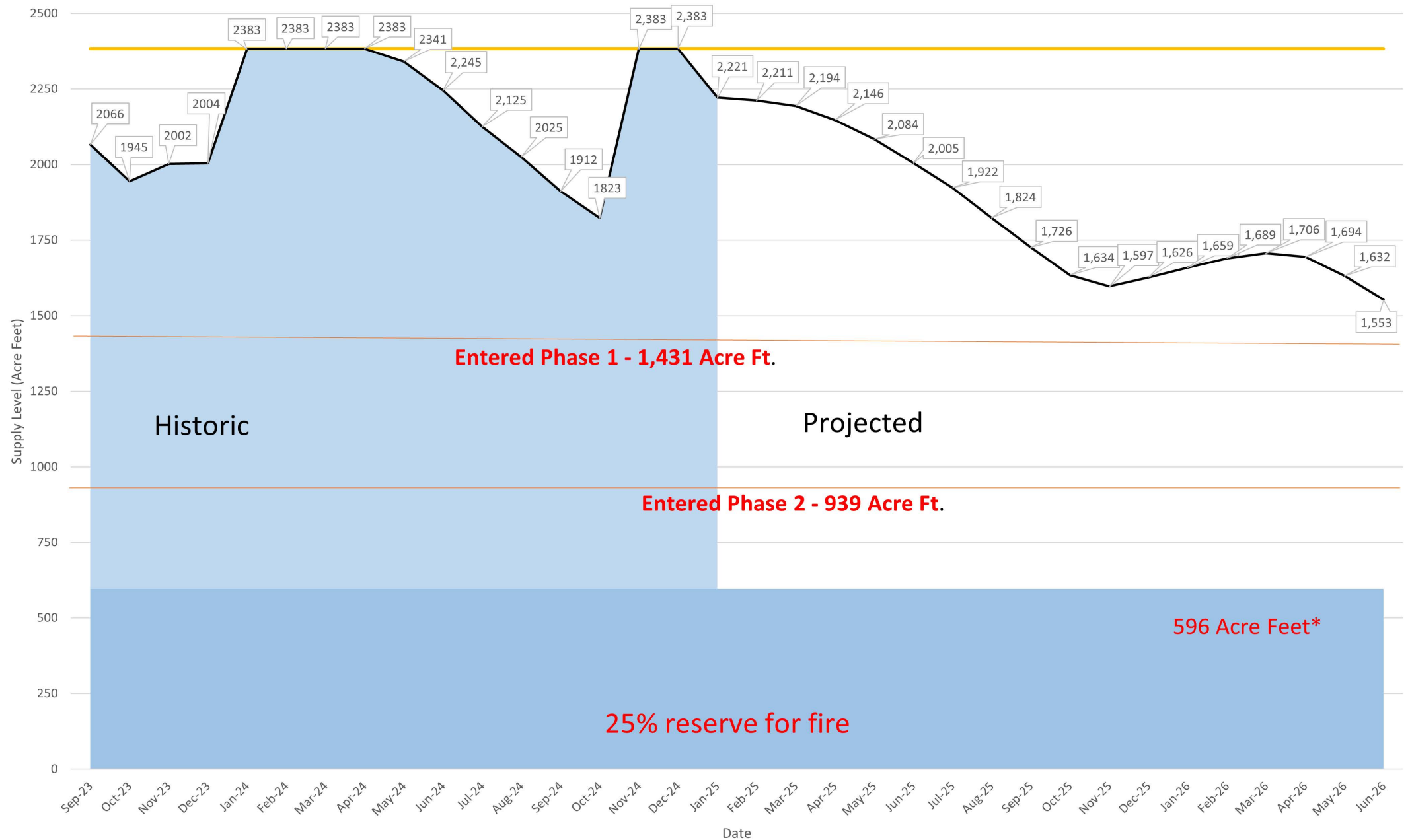
City of Napa Water Delivery: RPS producing an average of 0.28 MG/day during January 2025.

DISCLAIMER: The data presented in this report is approximate and for informational purposes only.

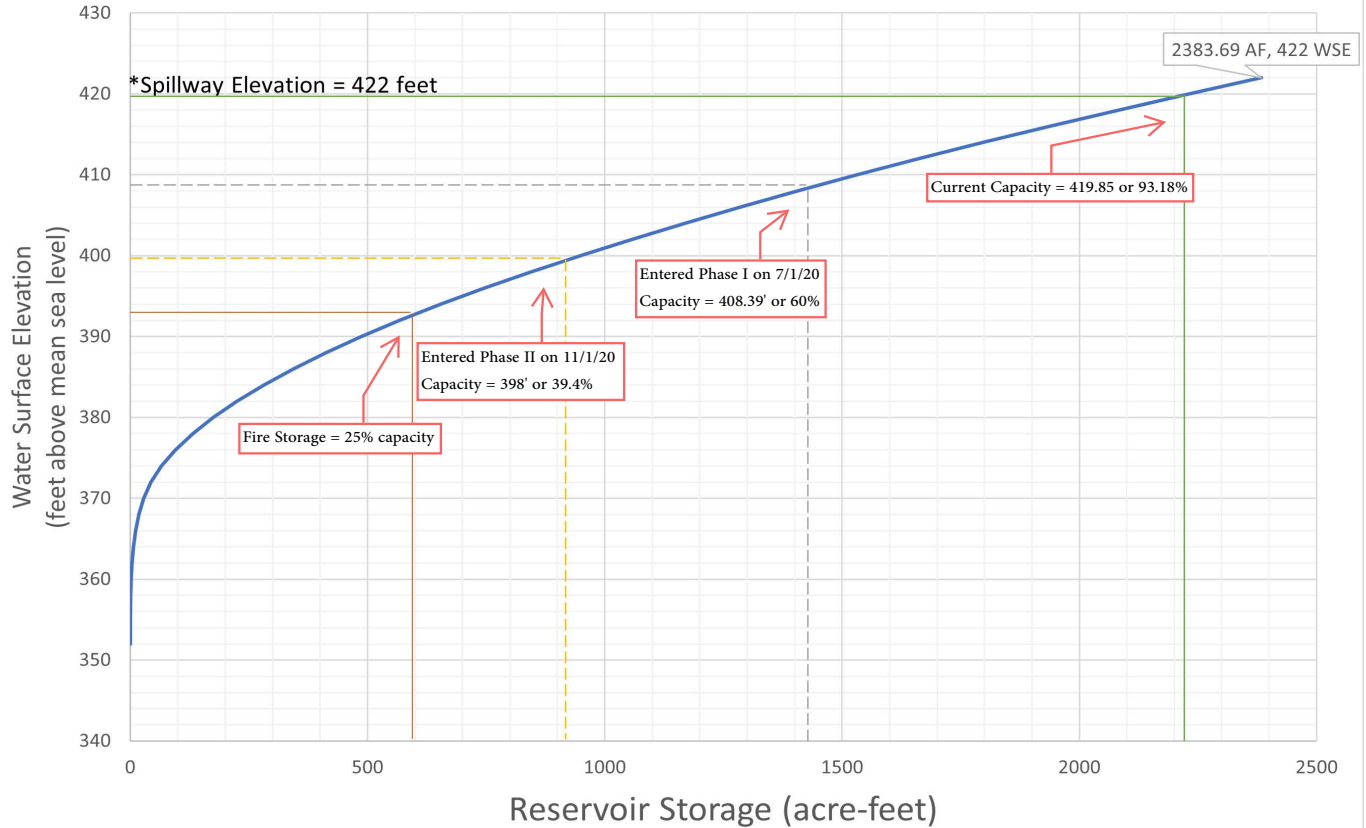
Updates will be provided if any errors are identified.

Bell Canyon Water Storage Forecast

Assumes: (1) Highest usage during non-drought year (FY2019/20)
 (2) 10" of Rainfall (Lowest Recorded)



Bell Canyon Reservoir Stage-Storage Relationship





Agenda Report to the City Council

Agenda Section: CONSENT ITEMS

Department: Public Works

DATE:	February 25, 2025
FROM:	Lesley Milton, Deputy City Manager
SUBJECT:	Approve Resolution Authorizing: Amendment #1 to STH Contract: FY2024-065 With Toole Design (TDG Engineering Inc.) for Additional Services Related to Capital Improvement Project R24-01 Streets Master Plan for \$95,428 bringing the total not-to-exceed contract value of \$325,374 paid for through Traffic Impact Fees; authorizing a budget increase of the same for the unbudgeted expense.
RECOMMENDED ACTION:	Staff recommends that the City Council approve the attached Resolution.
PREVIOUS COUNCIL ACTION:	On March 12, 2024, City Council adopted Resolution 2024-028 approving the original contract with Toole Design (TDG Engineering Inc.) to complete Capital Improvement Project R24-01 Streets Master Plan.
STATEMENT OF THE PURPOSE:	Authorization of additional scope of work to inform the Streets Master plan by providing additional studies to update the Citywide Synchro model and perform scenario testing for proposed street extensions as delineated in the Circulation Element of the General Plan.
FINANCIAL IMPACT:	The original contract was for \$229,945.95 which included a 15% contingency that anticipated the need for further detailed analysis. The additional analysis exceeded the 15% contingency amount by \$95,428 for a total contract amount of \$325,374. The additional cost of \$95,428 will be funded through Traffic Impact Fees where there is sufficient funding to cover this expenditure.

BACKGROUND:

The original contract with Toole Design (TDG Engineering Inc.) for the Streets Master Plan (STH Contract: FY2024-065) was approved by the City Council on March 12, 2024 via Resolution No. 2024-028 for a total not-to-exceed amount of \$229,945.95 which included a 15% contingency. The Streets Master Plan was initiated to incorporate complete and sustainable street approaches, while evaluating connectivity and synergy with the City's transportation network to guide policy direction and investment toward improving circulation, public safety, and mobility for all users.

At the time of the General Plan development, updates to project circulation and the impacts of roadway improvements were not comprehensively addressed, leading to a shortfall in the General Plan update analysis, particularly concerning traffic flow and roadway extension impacts. To address this gap, Toole Design, in collaboration with Fehr & Peers who conducted several traffic studies as part of the General Plan Update, have proposed additional studies to update the Citywide Synchro model and perform scenario testing for proposed street extensions as envisioned in the General Plan. These studies will provide critical data for prioritizing street extension projects and assessing their benefits, including potential impacts on emergency evacuations.

DISCUSSION:

The proposed amendment ensures the plan reflects current and future traffic conditions. It includes updating the City's traffic model, which helps analyze how vehicles move through streets and intersections. Additionally, it will test different street extension options proposed in the General Plan to understand their potential impact on traffic flow and citywide mobility.

The scope of the additional work includes:

1. Data Collection & Field Work: Fehr & Peers will conduct traffic counts at up to 25 intersections to capture post-COVID traffic conditions and verify operating conditions.
2. Existing Conditions Synchro Model Update: Updating the traffic model to reflect 2025 conditions and calibrating it based on field observations.
3. Roadway Extension Alternatives Analysis: Using General Plan forecasts to model future traffic volumes and evaluate the operational effects of proposed roadway projects.
4. Technical Memorandum: Summarizing data, methods, results, and recommendations.
5. Project Management: Coordination between Toole Design (TDG Engineering Inc.), Fehr & Peers, and City staff, including participation in public meetings.

Approving Amendment #1 will address critical gaps in the General Plan's traffic circulation analysis and ensure the Streets Master Plan is comprehensive and data-driven. This will aid in prioritizing infrastructure improvements and planning for future growth and emergency preparedness.

Additionally, this information will be instrumental in determining the full buildout scenarios associated with the Downtown Specific Plan alternatives.

ENVIRONMENTAL REVIEW: This is not a CEQA project.

GOAL:

Goal 2: Improve Infrastructure & Further Environmental Sustainability

Goal 8: Implement Capital Improvement Plans (CIP) Projects Miscellaneous/Other

DOCUMENTS ATTACHMENTS:

[Resolution](#)

[Toole Design TDG Engineering Amendment No. 1 FY2024-0065 - PE](#)

CITY OF ST. HELENA

RESOLUTION NO. 2025-

**APPROVAL OF A RESOLUTION AUTHORIZING AMENDMENT #1 TO STH CONTRACT:
FY2024-065 WITH TOOLE DESIGN (TDG ENGINEERING INC.) FOR ADDITIONAL
SERVICES RELATED TO CAPITAL IMPROVEMENT PROJECT R24-01 STREETS
MASTER PLAN FOR \$95,428 FOR A TOTAL NOT-TO-EXCEED CONTRACT AMOUNT OF
\$325,374 AND AUTHORIZING A BUDGET INCREASE/TRANSFER OF THE SAME FROM
FUND 740 THROUGH TRAFFIC IMPACT FEES**

RECITALS

- A. On March 12, 2024, City Council previously approved STH Contract: FY 2024-065 with Toole Design (TDG Engineering Inc.) for the Streets Master Plan for a total not-to-exceed amount of \$229,946 (including a 15% contingency); and
- B. The General Plan update analysis was missing critical information particularly concerning traffic flow and roadway extension impacts; and
- C. Toole Design (TDG Engineering Inc.) has proposed to conduct additional traffic studies to update the Citywide Synchro model and perform testing for proposed street extensions as envisioned in the General Plan; and
- D. These studies will address critical gaps in the General Plan's traffic circulation analysis and will ensure the Streets Master Plan is comprehensive and data-driven; and
- E. The additional scope of work will cost \$95,428 for an increased not-to-exceed contract amount of \$325,374.

RESOLUTION

NOW, THEREFORE, the City Council of the City of St. Helena resolves as follows:

- 1. Authorizes a contract amendment with Toole Design (TDG Engineering Inc.) for SH2024-65 in the amount of \$95,428 for a total not-to-exceed contract amount of \$325,374.
- 2. Authorizes the City Manager to execute the contract amendment.
- 3. Authorizes a Budget increase/transfer. Funding is provided as follows:

Funding Details	Fund	GL Account	Amount
Budget Increase	Streets CIP	764-5014-3110	95,428

Budget Transfer From	Traffic Impact Fees	740-40-00-29-99	(95,428)
Budget Transfer To	Streets CIP	764-39-98-00-00	95,428
Total FY25			95,428

Approved at a Regular Meeting of the St. Helena City Council on February 25, 2025, by the following vote:

Mayor Paul Dohring: _____
Vice Mayor Michelle Deasy: _____
Council Member Billy Summers: _____
Council Member Aaron Barak: _____
Council Member Kate Spadarotto: _____

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

City Clerk

AMENDMENT NO. 1

TO PROFESSIONAL SERVICES AGREEMENT WITH TOOLE DESIGN (TDG ENGINEERING INC.); STH CONTRACT NO: FY2024-065 FOR SERVICES RELATED TO CAPITAL IMPROVEMENT PROJECT R24-01 STREETS MASTER PLAN FOR AN ADDITIONAL \$95,428 FOR A TOTAL CONTRACT AMOUNT NOT-TO-EXCEED \$325,374.

This first Amendment to Professional Services Agreement STH Contract: FY2024-065 dated February 27, 2024 ("Agreement") is made as of this 25th. Day of February, 2025 by and between the City of St. Helena, a municipal corporation ("City"), and Toole Design (TDG Engineering Inc.) ("Consultant").

RECITALS

- A. On March 12, 2024, the City and Consultant entered into the Agreement for Consultant to provide professional services in connection with the project described as Production of a Streets Master Plan; and
- B. The City of St. Helena is committed to ensuring the General Plan's traffic circulation analysis and ensure the Streets Master Plan is comprehensive and data-driven. Additionally, this information will be instrumental in determining the full buildout scenarios associated with the Downtown Specific Plan alternatives; and
- C. The City of St. Helena and Toole Design (TDG Engineering Inc.) now desire to amend the Agreement for FY2024-065 for an additional \$95,428 for a total not-to-exceed \$325,374.

AGREEMENT

NOW, THEREFORE, in consideration of the promises and of the mutual covenants and Agreements herein contained, for good and valuable consideration, the adequacy of which is hereby acknowledged, the parties agree to amend the Agreement as follows:

- 1. The Scope of Work as attached to the Agreement is hereby amended to include the Additional Scope of Work, attached hereto and incorporated herein as Exhibit A.
- 2. Section 4. A Compensation and Method of Payment, is amended to read as follows:

"Total compensation shall not exceed \$325,374...."

All other terms of the Agreement shall remain in full force and effect.

Entered as of the day and year first above stated.

CONSULTANT:

Signatures of Authorized Persons:

By:  _____

Print Name: Jessica Fields

Title: Regional Operations Dir, Western U.S.

CITY OF ST. HELENA

a Municipal Corporation

By: _____

Print Name: Anil Comelo

Title: City Manager APPROVED

AS TO FORM:

Ethan Walsh, City Attorney

Exhibit A – Additional Scope of Work



1635 BROADWAY
SUITE 200
OAKLAND, CA 94612

510.298.0740
TOOLEDESIGN.COM

To: City of St. Helena, Joseph Leach and Lesley Milton

From: Anjolie Palta, Toole Design

Date: February 24, 2025

Project: St. Helena Streets Master Plan

Re: Task 7 Scope and Fee Amendment

This document outlines the revised scope and fee associated with the addition of a new task (Task 7) to update the Citywide Synchro model (developed by Fehr & Peers in the late 2010s as part of the General Plan update) and performing scenario tests for proposed street extensions envisioned in the General Plan and included as part of the overall proposed network in the Streets Master Plan. The following scope of work has been created to collect the necessary count data to update the existing conditions volumes in the network, to provide updated forecasts considering the street extensions, and operations analysis to assess the benefits of the extensions. Updated forecasts and operations analysis will serve as an additional data point in determining the prioritization of unique street extension projects as part of the overall Streets Master Plan network build-out.

This task will be led by Fehr & Peers. Toole Design staff will work with Fehr & Peers and the City to ensure task delivery and coordination with the Streets Master Plan. An optional task related to how the extensions could benefit emergency evacuations has also been added to the scope based on conversations with City staff.

TASK 7 OVERVIEW

7.1 Data Collection & Field Work

Fehr & Peers will collect two-hour weekday AM peak hour, two-hour weekday PM peak hour, and three-hour Saturday midday peak hour intersection turning movement counts at up to 25 intersections to establish an updated, post-COVID understanding of traffic throughout the City of St. Helena. It is intended that some of the original 27 intersections in the City Synchro model will not be updated as part of this process, in favor of other intersections that are more mission-critical to the analysis of roadway extensions (e.g., foregoing updates to the Spring Mountain Road corridor in favor of additional intersections on State Route 29 closer to proposed connections). It is also presumed that the Downtown Specific Plan counts would cover some of the required counts.

Fehr & Peers will conduct a site visit to confirm operating conditions such as congestion locations and queueing. Fehr & Peers will also request updated signal timing data from the City and/or Caltrans, as appropriate. Prior to executing this task, Fehr & Peers will communicate the intersection list and count times to Toole Design and City staff via email for one round of review and comment.

ENVISIONING WHAT COULD BE, THEN BUILDING IT

7.2 Existing Conditions Synchro Model Update

Fehr & Peers will use the data collected in Task 7.1 to update the Existing Conditions Synchro model to year 2025 conditions. Models will be produced for the weekday AM peak hour, weekday PM peak hour, and Saturday midday peak hour. Field observations will be used to confirm the appropriateness of the Level of Service (LOS) outputs; a minor calibration effort using available parameters in Synchro will be completed if it is determined that the Synchro model is underreporting delays and queues versus field observations. Fehr & Peers will communicate the Existing Conditions LOS in tabular format for one round of Toole and City staff review.

Task 7.3 Roadway Extension Alternatives Analysis

Fehr & Peers will use the General Plan LOS analysis buildout forecasts as a basis for future year volumes. As an initial step, the traffic counts in Task 7.1 will be compared against the General Plan existing and future traffic volumes to confirm that the General Plan LOS analysis buildout forecasts remain appropriate. It is anticipated that the Solano-Napa Activity Based Model (SNABM) will only be used to determine shifts in traffic volumes throughout the City resulting from the proposed roadway/bridge projects; no new General Plan buildout (i.e., pre roadway extensions) traffic volume forecasts will be completed, except for minor forecasting at new study intersections. If new buildout forecasts are required, a scope amendment can be prepared, which could include incorporating the General Plan land use forecasts into the Plan Bay Area 2050 version of the SNABM.

The Solano-Napa Activity Based Model will be run for up to three roadway/bridge projects, and volume forecasts will be developed at the study intersections for the three scenarios. The volume forecasts will be applied to the Synchro model, and LOS results will be output to determine the operational effects of the proposed roadway/bridge projects relative to General Plan goals and policies related to the operations of the circulation system. If new deficiencies are found, Fehr & Peers will identify hotspot improvement measures for addition into the description of the overall roadway/bridge project.

Task 7.4 Technical Memorandum

Fehr & Peers will prepare a draft technical memorandum summarizing the data, assumptions, methods, results and recommendations from Tasks 7.1-7.3. The draft of the memorandum will be submitted to City of St. Helena staff and Toole Design for one round of review and comment. Fehr & Peers will respond to one round of consolidated comments and prepare a final technical memorandum. This scope task assumes up to ten hours of staff time for responses to comments and to prepare the final technical memorandum.

Task 7.5 Project Management

Fehr & Peers will attend up to four conference calls with Toole Design and/or City Staff over the course of this scope of work. Fehr & Peers will also attend up to two evening public meetings associated with adoption of the Streets Plan. Toole Design will manage the development of work products and facilitate communication and collaboration between Fehr & Peers and the City of St. Helena. This role includes participating in meetings and assisting in the management of logistics, as needed, related to Task 7 items.

Optional Task 7.6: Qualitative Review of Evacuation Implications and Funding Recommendations

Fehr & Peers will qualitatively review the effects of the proposed projects as they relate to emergency evacuations for St. Helena. Recommendations will be made for inclusion into future purpose and need statements for proposed projects, and recommendations for evacuation infrastructure funding will be made as part of this task. This qualitative review is not intended to serve as a full AB 747-compliant evacuation route viability analysis, nor is it intended to be used to inform CEQA findings. A full AB 747-compliant could be completed as part of a scope amendment, tiering from (1) the Citywide Synchro network, (2) the Calistoga EVAC+ evacuation network developed by Fehr & Peers, and (3) data from the Napa County Safety Element Update (developed by Fehr & Peers).

LEVEL OF EFFORT AND FEE

The total fee for Tasks 7.1-7.5 is \$95,428. The standalone cost for Optional Task 7.6 is \$9,590. If the terms are acceptable, please send us a contract for review.



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OAKLAND, CA 94612
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TOOLEDESIGN.COM

Fee Proposal for St. Helena Citywide Synchro Model Update

Tools Design										Fehr + Peers*											
Tasks	Principal- in-Charge	Project Manager	Project Engineer	Labor Hours	Direct Costs	Tools Design Total	Principal- in-Charge	Project Manager	Planner /Engineer	Admin /Graphics	Labor Hours	Direct Costs	Fehr + Peers Total								
	\$ 270	\$ 166	\$ 172				\$320	\$230	\$180	\$75											
Task 7.1 - Data Collection and Field Work	1	2	1	3		\$ 504	8	2	8	2	18	\$11,050	\$14,680	\$ 15,184							
Task 7.2 - Existing Conditions Synchro Model	0	2	1	3		\$ 504	2	16	40	7	65	\$890	\$13,635	\$ 14,139							
Task 7.3 - Roadway Extension Alternatives Analysis	1	2	1	4		\$ 774	16	48	120	23	207	\$2,920	\$44,705	\$ 45,479							
Task 7.4 - Technical Memorandum	1	2	1	4		\$ 774	4	16	24	10	54	\$770	\$11,800	\$ 12,574							
Task 7.5 - Project Management	4	12		16		\$ 3,072	8	6	2	2	18	\$330	\$4,980	\$ 8,052							
Optional Task 7.6: Qualitative Review of Evaluation Implications and Funding Recommendations	1	3	1	5		\$ 940	12	6	12	4	34	\$570	\$8,650	\$ 9,590							
Total for Base Scope Tasks 7.1-7.5	6	20	4	30		\$ 5,628	30	94	194	44	362	\$15,960	\$89,800	\$ 95,428	Base Scope (7.1-7.5)						
Total for All Scope Tasks 7.1-7.6	7	23	5	35		\$ 6,568	42	100	206	48	396	\$16,530	\$98,450	\$ 105,018	All Scope Tasks (7.1-7.6)						

Notes:

This fee proposal is valid for a period of 30 days from the proposal submittal date.

*Actual billing rate at the time of service may vary depending on the final staffing plan at the time the project starts; the overall fee will not be exceeded. Mileage is billed at the IRS rate plus 10% handling fee

*Rates and non-key staff are subject to change at any time, without notice, and within the total budget shown

02OAK.00274.00_Toole Design TDG Engineering Amendment No. 1 FY2024-0065

Final Audit Report

2025-02-24

Created:	2025-02-24
By:	Danielle Vagts (dvagts@tooledesign.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAdwHi1XPYfAgRqdpL_qfvD6LIPJQg8TJ

"02OAK.00274.00_Toole Design TDG Engineering Amendment No. 1 FY2024-0065" History

-  Document created by Danielle Vagts (dvagts@tooledesign.com)
2025-02-24 - 8:23:11 PM GMT
-  Document emailed to Jessica Juriga Fields (jfields@tooledesign.com) for signature
2025-02-24 - 8:23:16 PM GMT
-  Email viewed by Jessica Juriga Fields (jfields@tooledesign.com)
2025-02-24 - 9:45:36 PM GMT
-  Document e-signed by Jessica Juriga Fields (jfields@tooledesign.com)
Signature Date: 2025-02-24 - 9:52:30 PM GMT - Time Source: server
-  Agreement completed.
2025-02-24 - 9:52:30 PM GMT



Agenda Report to the City Council

Agenda Section: CONSENT ITEMS

Department: Public Works

DATE:	February 25, 2025
FROM:	Carlos Uribe, Assistant Public Works Operations Manager, Lesley Milton, Deputy City Manager
SUBJECT:	Approval of a resolution authorizing the purchase of a Compact Track Loader for a total cost of \$73,312.18 from Bobcat of Santa Rosa for the Water Treatment Plant Operations as budgeted in the approved in the FY 2024-25 adopted budget.
RECOMMENDED ACTION:	Staff recommends authorizing the purchase of the Bobcat Compact Track Loader as presented.
PREVIOUS COUNCIL ACTION:	Council Adopted Budget for FY 2024-25 included approval of funding for the proposed purchase.
STATEMENT OF THE PURPOSE:	Approve the purchase of a Compact Track Loader to complete tasks under the operational permit of the Water Treatment Plant.
FINANCIAL IMPACT:	The total financial impact of the purchase is \$73,312.18 which is available in the Council Adopted Budget for FY 2024-25 operational budget for the Water Treatment Plant Fund 561 for Capital Purchases.

BACKGROUND:

In compliance with the City's Operating Permit CA2810004 issued by the State Water Resources Control Board Division of Drinking water for the Louis Stralla Water Treatment Plant, staff performs periodic backwash operations of filters during the final stages of the water treatment process. The backwash process generates a combination of water and suspended particles that are diverted into two sediment basins where, over time, the solids settle. The resulting sludge that enters the basins must then be dredged mechanically using heavy equipment to remove the sediment. The sludge is transferred to a drying area adjacent to the basins, where it is left to dry before being hauled off to a landfill in 40-yard containers.

DISCUSSION:

Staff performs backwash operations as part of the routine water treatment process. The routine backwashing process fills the basins, creating the need to dredge the pond to ensure continued operations. Currently, equipment is rented to perform the routine dredging, with rental costs exceeding \$5,000 per occurrence, with typical operations requiring 3-4 occurrences per year. Purchasing equipment allows staff to perform dredging more frequently thus amplifying the use of the sediment basins. This allows for material to be removed and dried and allows for a more constant removal of

accumulated material. The track loader is a versatile piece of equipment that allows for other operations to occur, such as replacing a rented forklift, mowing for fuel abatement efforts around the plant, and general plant maintenance. It also allows for the movement of chemicals to locations where traction is an issue during inclement weather.

Staff has identified Bobcat of Santa Rosa as a Sourcewell-compliant vendor that can provide a T76 T4 Bobcat Track Loader for a total cost of \$73,312.18, which includes delivery and taxes. Sourcewell is a cooperative purchasing program that manages solicitation requirements and offers members easy access to an established network of awarded contracts. It combines the buying power of more than 50,000 government, education, and nonprofit organizations to save agencies time and money. The City's purchasing policy allows for purchasing through Sourcewell-compliant vendors in lieu of competitive bidding.

Staff included the purchase of this equipment into the Fiscal Year 2024-25 budget for Capital Purchases and estimates the payback period to the City will be approximately 3.2 years, excluding staff time it takes to organize and pick up the current rented equipment.

ENVIRONMENTAL REVIEW: None.

GOAL:

Goal 1: Strengthen Financial Sustainability

Goal 3: Pursue Water Security & Sustainable Management of Water Resources

Goal 5: Enhance Quality of Life

DOCUMENTS ATTACHMENTS:

[Resolution](#)

[Comment and Review-Med. Const. 020223](#)

[Proof of Publication-Med. Const. 020223](#)

[Prop. Eval.-Med. Const. 020223](#)

[Prop. Opening Record-Med. Const. 020223](#)

[RFP and Addendums-Med. Const. 020223](#)

[Sourcewell 020223-CEC - Bobcat Pricing Information](#)

[Quote-ST HELENA, CITY - T76 7IN DISP - NC987599](#)

CITY OF ST. HELENA

RESOLUTION NO. 2025-

APPROVAL OF A RESOLUTION AUTHORIZING THE PURCHASE OF A COMPACT TRACK LOADER FOR \$73,312.00 FROM BOBCAT OF SANTA ROSA FOR THE WATER TREATMENT PLANT OPERATIONS.

RECITALS

- A. Staff performs routine backwash operations of filters during the water treatment process in compliance with the operating permit of the Louis Stralla Water Treatment Plant; and
- B. The routine backwash operations fills two sediment basins with sludge and requires the use of heavy equipment to dredge the basins to remove the sediment at a frequency of three to four times per season; and
- C. Equipment for the dredging is currently rented at a cost exceeding \$5,000 per dredging occurrence; and
- D. Staff has identified Bobcat of Santa Rosa as a Sourcewell-compliant vendor that can provide a T76 T4 Bobcat Track Loader for a total cost of \$73,312.00, including delivery and taxes; and
- E. The City's purchasing policy allows for purchasing through Sourcewell-compliant vendors in lieu of competitive bidding; and
- F. The purchase of the Bobcat Track Loader will enable more frequent dredging and will support other operations, such as mowing for fuel abatement, moving chemicals in inclement weather, general plant upkeep, and potentially replacing a rented forklift.

RESOLUTION

NOW, THEREFORE, the City Council of the City of St. Helena resolves as follows:

- 1. Authorizes the purchase of a Compact Track Loader for \$73,312.00 from Bobcat of Santa Rosa.
- 2. Authorize the purchase to be funded from Account 561-50-34-26-30
- 3. Authorizes the City Manager to execute any necessary purchasing agreements.

Approved at a Regular Meeting of the St. Helena City Council on
February 25, 2025, by the following vote:

Mayor Paul Dohring: _____
Vice Mayor Michelle Deasy: _____
Council Member Billy Summers: _____
Council Member Aaron Barak: _____
Council Member Kate Spadarotto: _____

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

Erika Opp, Interim City Clerk



COMMENT AND REVIEW
to the
REQUEST FOR PROPOSAL (RFP) #020223
Entitled

Medium Duty and Compact Construction Equipment with Related Attachments

The following advertisement was placed December 6, 2022 in *USA Today*, in South Carolina's *The State*, and on the Sourcewell website www.sourcewell-mn.gov, Sourcewell Procurement Portal <https://proportal.sourcewell-mn.gov>, Biddingo, Merx, The New York State Contract Reporter www.nyscr.ny.gov, PublicPurchase.com, December 7, 2022 in Oregon's *Daily Journal of Commerce*, and on December 6 and December 13, 2022 in *The Oklahoman*:

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

The solicitation process was conducted through the Sourcewell Procurement Portal. The following parties expressed interest in the solicitation by registering for this opportunity within the portal:

2765268 Canada, Inc.	JCB, Inc.
Acela, Inc.	Kubota Tractor Corporation
Asphalt Care Equipment, Inc.	LBX Company, LLC
AUSTIN LOGISTICS, LLC.	LiuGong Construction Machinery North America, LLC
Avant Tecno USA	Manitou North America, Inc.
Best Equipment, Inc.	MAZIO ATTACHMENTS, LLC
Buyers Products Company, Inc.	Mecalac North America, LLC
Caterpillar, Inc.	Multiquip, Inc.
Certified Stainless Service, Inc.	Nexpro Trucks & Equipment Corp.
Chery Equipment Group	NWT & Nunavut Construction Association
Clark Equipment Company	Pettibone/Traverse Lift, LLC
Commonwealth Equipment Corp.	Pure Air Wellness, LLC

Construction Industry Center	Regina Construction Association
D HILL Construction, LLC	Rental Men
DD DANNAR, LLC	Sakai America, Inc.
Doosan Industrial Vehicle America Corp	Skyjack, Inc.
Doosan Infracore North America	Takeuchi Mfg. US, Ltd.
EASTERN EQUIPMENT SERVICES, LLC	Tobroco Machinery, LLC
Eastern Farm Machinery, Ltd.	Triple E Equipment, Inc.
First Green Industries, Inc.	U.S. MARKETS, INC.
Gradall Industries, Inc.	XCMG NORTH AMERICA CORPORATION
Hyundai Construction Equipment Americas, Inc.	

All Proposals remained sealed within the Sourcewell Procurement Portal until the scheduled due date and time. Proposals were electronically opened, and the list of all Proposers was made publicly available on the Sourcewell Procurement Portal, on February 2, 2023, at 4:31:46 pm CT. Proposals were received from the following:

Acela, Inc.
 Avant Tecno USA
 Buyers Products Company, Inc.
 Caterpillar, Inc.
 Clark Equipment Company dba Bobcat Company
 DD DANNAR, LLC
 Doosan Infracore North America
 First Green Industries, Inc.
 Gradall Industries, Inc.
 Hyundai Construction Equipment Americas, Inc.
 JCB, Inc.
 LiuGong Construction Machinery North America, LLC
 Manitou North America, Inc.
 MAZIO ATTACHMENTS, LLC
 Mecalac North America, LLC
 Nexpro Trucks & Equipment Corp.
 Takeuchi Mfg. US, Ltd.
 Tobroco Machinery, LLC
 Triple E Equipment, Inc.
 XCMG Canada Ltd.

Proposals were reviewed by the Proposal Evaluation Committee:

Kim Austin, MBA, CPPB, Procurement Lead Analyst
 Nick Scholer, Procurement Analyst
 Craig West, Procurement Analyst
 Bill Davison, NIGP-CPP, CPPO, Procurement Analyst

The findings of the Proposal Evaluation Committee are summarized as follows:

The Proposal Evaluation Committee applied the Sourcewell RFP evaluation criteria and determined that the products and services offered in the proposal response from Buyers Products Company, Inc. and Mazio Attachments LLC, fell outside of the Requested Equipment, Products, or Services of the RFP. All other proposals were found to meet the scope and mandatory submittal requirements and were evaluated.

Avant Tecno USA, offers a broad selection of equipment including wheeled tracked and backhoe loaders, mini excavators, telehandlers, soil compaction and site preparation equipment. To complement their equipment, they offer over 200 attachments. They have a dealer network across the United States and Canada ready to serve Sourcewell participating entities. Dealers provide equipment maintenance and operation training. Avant Tecno USA, offers a generous discount from list pricing.

Caterpillar Inc. manufactures a complete line of medium and compact construction equipment, attachments and services. Their sales and service forces, and large dealer network, are available to Sourcewell participating entities in the United States and Canada. Caterpillar is offering financing/leasing options, along with competitive discount ranges on machine and work tool list pricing.

Clark Equipment Company dba Bobcat Company offers a wide selection of skid steers, compact and mini track excavators, compact and mini loaders, compact tractors, utility work machines, utility vehicles and versa-handlers for sale, lease, and rental. Their Bobcat Machine IQ telematics solution delivers information to the Bobcat Owner Portal for the customer to access information on their machine by computer, phone, or tablet. They can sell and service Sourcewell participating entities across North America through their over 1,400 independent dealer locations. Bobcat also offers a competitive discount from catalog prices.

Gradall Industries, Inc. manufactures a telescopic boom excavator in a variety of models and configurations for site preparation. They have regional sales and service managers that cover the United States and Canada. Their broad dealer network can provide training and service to Sourcewell participating entities. Financing options are available through Gradall dealers along with competitive discounts off MSRP.

Hyundai Construction Equipment North America, Inc. provides compact excavators, crawler excavators, wheeled excavators, wheel loaders, skid steer loaders, and compact track loaders. Their Hi MATE telematics service improves equipment uptime, and their Hi DETECT service improves safety by detecting the machines surrounding environment and issues warnings to the operator. They have 69 United States and 16 Canadian dealers with 192 locations that are ready to provide sales and service to Sourcewell participating entities. Hyundai Construction Equipment North America, Inc. is offering a solid discount off their list price.

JCB, Inc is a manufacturer of wheel loaders, backhoe loaders, wheeled and tracked skid loaders, excavators, telehandlers, site dumpers and attachments. JCB Inc has an extensive sales and service force throughout the United States and Canada, including 350 dealer locations, ready to serve Sourcewell participating entities. They are offering tax-exempt municipal leasing programs and competitive discount ranges off list price.

LiuGong Construction Machinery North America, LLC offers a range of models for wheel loaders, mini excavators, soil compaction rollers, and an electric loader. Their 92 dealers, with 159 locations, can provide service and training to Sourcewell participating entities throughout the United States and Canada. They offer excellent discounts for base model equipment, to include parts and attachments.

Sourcewell

Page 4 of 6

Manitou North America, Inc. provides compact wheeled loaders, compact track loaders, articulated wheeled loaders, telescopic handlers, and numerous attachments. Their over 400 dealers in North America are ready to provide sales and service to all Sourcewell participating entities. Manitou also offers Connected Machines, their telematics system that allows owners, operators, and dealers to view machine usage, location, and error codes remotely on a computer, smart phone, or tablet. Manitou is providing a robust discount off their list price.

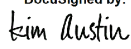
Tobroco Machinery LLC offers compact wheel loaders, ride-on and compact skid steers, and compact telehandlers. They will also provide multiple electric versions of their wheel loaders. Their sales staff and independent dealer network is available to Sourcewell participating entities in the United States and Canada. Tobroco is offering strong discounts off MSRP.

XCMG Canada Ltd. manufactures a substantial offering wheeled tracked and backhoe loaders, mini excavators, telehandlers, soil compaction and site preparation equipment. Where applicable XCMG will provide alternative power options on certain wheel loader models. They will support participating entities across the United States and Canada through an extensive dealer network. XCMG offers competitive pricing and discounts.

For these reasons, the Sourcewell Proposal Evaluation Committee recommends award of Sourcewell Contract #020223 to:

Avant Tecno USA	#020223-AVT
Caterpillar Inc.	#020223-CAT
Clark Equipment Company dba Bobcat Company	#020223-CEC
Gradall Industries, Inc.	#020223-GRD
Hyundai Construction Equipment North America, Inc.	#020223-HCE
JCB, Inc	#020223-JCB
LiuGong Construction Machinery North America, LLC	#020223-LIU
Manitou North America, Inc.	#020223-MAI
Tobroco Machinery LLC	#020223-TBO
XCMG Canada Ltd.	#020223-XCM

The preceding recommendations were approved on April 5, 2023.

DocuSigned by:

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Kim Austin, MBA, CPPB, Procurement Lead Analyst

DocuSigned by:

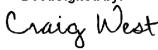
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Nick Scholer, Procurement Analyst

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Craig West, Procurement Analyst

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Bill Davison, NIGP-CPP, CPPO, Procurement Analyst

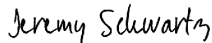
STATEMENT OF COMPLIANCE

As Chief Procurement Officer for Sourcewell, I have reviewed the recommendation of the Evaluation Committee and the accompanying support materials documenting the process followed for **RFP #020223** for **Medium Duty and Compact Construction Equipment with Related Attachments**.

The committee accepted, deemed responsive, evaluated, and recommended proposals for award. Under authority granted to the Chief Procurement Officer in Sourcewell's bylaws, the recommendations set forth above are approved.

I hereby certify:

1. Sourcewell is a government agency, created and authorized by Minnesota law to provide cooperative procurement contracts.
2. The procurement process and resulting contracts have been awarded in compliance with the laws of the State of Minnesota (Minnesota Statutes Chapter 471 and Minnesota Statutes Section 123A.21), and in conformity to Sourcewell's Procurement Policy.

DocuSigned by:

C0FD2A139D06489...

Jeremy Schwartz, CSSBB, CPPO, NIGP-CPP
Chief Procurement Officer



The New York State Contract Reporter

*NYS' official source of contracting opportunities
Bringing business and government together*

This document printed
Tuesday, 12/06/2022

Contracting Opportunity

Title: Medium Duty and Compact Construction Equipment with Related Attachments
Agency: Sourcewell
Division: Procurement Department
Contract Number: 020223
Contract Term: 4 years, with potential 1 year extension
Date of Issue: 12/06/2022
Due Date/Time: 02/02/2023 4:30 PM
 Central Time
County(ies): All NYS counties
Classification: Vehicles & Equipment - *Commodities*
Opportunity Type: General
Entered By: Chris Robinson
Description: Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://portal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

Service-Disabled Veteran-Owned Set Aside: No

Business entities awarded an identical or substantially similar procurement contract within the past five years:

Clark Equipment Company dba Bobcat Company
 Gradall Industries, Inc.
 Hyundai Construction Equipment Americas, Inc.
 JCB, Inc.
 Kubota Tractor Corporation

Wacker Neuson

Contact Information

Primary contact: Sourcewell
Procurement Department
Chris Robinson
Procurement Manager
202 12th Street NE
P.O. Box 219
Staples, MN 56479
United States
Ph: 218-895-4168
rfp@sourcewell-mn.gov

Submit to contact: Sourcewell
Procurement Department
Chris Robinson
Procurement Manager
202 12th Street NE
P.O. Box 219
Staples, MN 56479
United States
Ph: 218-895-4168
rfp@sourcewell-mn.gov

Bid Results

Bid Results have not been entered

Awards

Awards have not been entered

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AFFIDAVIT OF PUBLICATION



DJC OREGON

11 NE Martin Luther King Jr. Blvd. Suite 201 / Portland, OR 97232-3579
(503) 226-1311

STATE OF OREGON, COUNTY OF MULTNOMAH--ss.

I, **Michelle Ropp**, being first duly sworn, depose and say that I am a **Principal Clerk** of the **Daily Journal of Commerce**, a newspaper of general circulation in the counties of CLACKAMAS, MULTNOMAH, and WASHINGTON as defined by ORS 193.010 and 193.020; published at Portland in the aforesaid County and State; that I know from my personal knowledge that the Goods and Services notice described as

Case Number: NOT PROVIDED

MEDIUM DUTY AND COMPACT CONSTRUCTION EQUIPMENT WITH RELATED ATTACHMENTS

Sourcewell; Bid Location Staples, MN, Todd County; Due 02/02/2023 at 04:30 PM

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 time(s) in the following issues:

12/7/2022

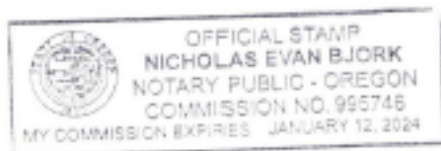
State of Oregon
County of Multnomah

SIGNED OR ATTESTED BEFORE ME
ON THE **7th** DAY OF **December, 2022**

SEE EXHIBIT A

Michelle Ropp

Notary Public-State of Oregon



Carol Jackson
Sourcewell
202 12th St NE
Staples, MN 56479-2438

Order No.: 12178468
Client Reference No:

EXHIBIT A

**SOURCEWELL
MEDIUM DUTY AND COMPACT
CONSTRUCTION EQUIPMENT WITH
RELATED ATTACHMENTS
Proposals due 4:30 pm,
February 2, 2023**

REQUEST FOR PROPOSALS

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

Published Dec. 7, 2022. 12178468

LOCALiQ

The Oklahoman

PO Box 631643 Cincinnati, OH 45263-1643

PROOF OF PUBLICATION

Sourcewell
Sourcewell
PO BOX 219
STAPLES MN 56479

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

The Oklahoman, a daily newspaper of general circulation in the State of Oklahoma, and which is a daily newspaper published in Oklahoma County and having paid general circulation therein; published and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated on:

12/06/2022, 12/13/2022

and that the fees charged are legal.
Sworn to and subscribed before on 12/13/2022

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$43.70

Order No: 8142504

Customer No: 727698

PO #:

of Copies:
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Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.
December 6, 13, 2022
8142504

MARIAH VERHAGEN
Notary Public
State of Wisconsin

	Beaufort Gazette	The Herald - Rock Hill	el Nuevo Herald - Miami	Sun News - Myrtle Beach
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	Charlotte Observer	Lexington Herald-Leader	Fort Worth Star-Telegram	Wichita Eagle
	Columbus Ledger-Enquirer	Merced Sun-Star	The State - Columbia	
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AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
34474	354426	Print Legal Ad-IPL01005480 - IPL0100548		\$132.13	1	18 L

Attention: Carol Jackson

SOURCEWELL

PO BOX 219

STAPLES, MN 56479

REQUEST FOR PROPOSALS

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for **Medium Duty and Compact Construction Equipment with Related Attachments** to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal (<https://portal.sourcewell-mn.gov>). Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.
IPL0100548
Dec 6 2022

State of South Carolina

County of Richland

I, Tara Pennington, makes oath that the advertisement, was published in The State, a newspaper published in the City of Columbia, State and County aforesaid, in the issue(s) of

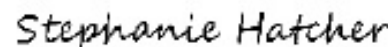
1 insertion(s) published on:

12/06/22

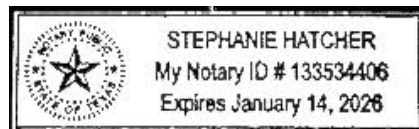


Tara Pennington

Sworn to and subscribed before me this 6th day of December in the year of 2022



Notary Public in and for the state of Texas, residing in Dallas County



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Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

Deion tells the truth in 1st meeting



Dan Wolken
Columnist
USA TODAY

Deion Sanders stood in front of his Colorado football team for the first time on Sunday and delivered a 7-minute sermon in a way that only he can, a speech that referenced Louis Vuitton luggage, his prominence on ESPN and a theme he repeated over and over again: “I’m comin’.”

Because it’s Coach Prime, and because it was videotaped and tweeted out for all the world to see, it has drawn a spectrum of praise and criticism for how directly he told a room full of young men that many of them would not be there next year.

“I’m coming to restore, to replace and re-energize,” Sanders said in his speech. “Some of y’all are salvageable. I’m not going to lie, everybody that sit their butt in a seat ain’t gonna have a seat when we get back. But I’m coming. I started and we gonna go dominate and we’re going to work.”

The messenger might have been atypical, but the message isn’t much different from what most new coaches deliver when they take over 1-11 teams, much less at a program that has posted 15 losing records in the past 17 seasons.

Prime wasn’t hired for a slow and steady rebuild; he wants to win now. Welcome to college football in 2022.

For all the unique aspects Sanders brings to the job, his riff on players entering the transfer portal if they weren’t good enough to make the cut was perhaps the most he’s ever sounded like every other college football coach.

Whatever coaching or chemistry issues caused Colorado to win just one game this season, Sanders knows why

he was hired: To bring in a lot of talent to a program that didn’t have much of it. There’s nothing wrong with the players knowing it, too.

Is it one of the more unsavory aspects of college sports? Perhaps.

Does it comport with the idealized academic mission college presidents and administrators like to brag about when they tout the virtues of amateur athletics? Absolutely not.

But is it the reality of trying to turn around a perennial loser? You bet.

“We’ve got a few positions already taken care of because I’m bringing my luggage with me and it’s Louis (Vuitton),” Sanders told the players. “I’m coming. It ain’t gonna be no more of the mess that these wonderful fans, the student body and some of your parents have put up with for probably two decades now. I’m coming. And when I get here, it’s going to change. So I want you all to get ready. Go ahead and jump in that portal and do whatever you’re going to do, because the more of you jump in, the more room you make.”

Not only was it a message to the players currently at Colorado, it was an invitation to the hundreds of players all over the country who entered the transfer portal Monday.

The Buffaloes are now open for business, and aside from a few positions where he’s already got big-time players coming with him from Jackson State, like his son Shedeur Sanders and cornerback Travis Hunter (i.e., the Louis Vuitton luggage), dozens of roster spots are up for grabs. If there’s not room, Colorado will make room – if you’re a difference-maker.

It may be jarring for people to hear a coach so blatantly tell a group of college athletes that they should probably start looking at their options, but that’s how college sports has worked for a long, long time. For decades, new coaches



Deion Sanders was introduced as the new Colorado football coach on Sunday. RON CHENOY/USA TODAY SPORTS

have come into losing situations and tried to determine who can play and who can’t, who are the malcontents and who are good teammates, who can help you win and who should never have been there in the first place.

That’s what coaches mean when they talk about “changing the culture.” The difference now is that can happen almost overnight.

Buffaloes better brace themselves

Used to be that turning over a roster of players took years of recruiting and slowly building up a talent base that would start to bear fruit by the time they were juniors and seniors. Bringing in transfers could help, but coaches couldn’t rely on them too heavily because they had to sit out for a year under the old NCAA rules. And because of certain standards like the Academic Progress Rate, you could risk future scholarship losses or even postseason bans if you pushed too many players out the door.

But since the COVID-19 pandemic, pretty much everything has changed in college sports. Players can jump from one school to another without much friction. The potential for players to earn

money through name, image and likeness deals means the non-traditional schools at least have a chance to compete for talent with the blue bloods. And because the transfer portal works both ways, coaches won’t be criticized nearly as much for encouraging players to find another home.

Whether you like this new world or not, that’s the game these days. And Coach Prime is more than equipped to play it.

Though it would be far too ambitious to predict that Colorado will go from laughingstock to contender in just one year, odds are that Sanders will be able to do enough work on the roster to at least make the Buffaloes competitive right away. And yes, part of that will be telling some players who simply aren’t Pac-12 level athletes that they’d be better off at a lower level.

“I love everything about this institution – the academic prevalence, no crime, beautiful city, beautiful state,” Sanders told the team. “We’ve never had nothing (like this facility) to work out in. Our (Jackson State) kids would go absolute crazy to be in the situation you are in. But you don’t respect it. I’m coming. You don’t want it. I’m coming. Some of y’all don’t even think you deserve it. I’m coming. And usually when God sends me to a place, he sends me to be a conduit of change.”

Indeed, he’s coming. And Colorado is in for a big, big change. The way he’ll do it may be uncomfortable for some to hear, but Sanders will rarely be more honest and direct than he was in that meeting.

A whole lot of players who wore Colorado uniforms last season will be elsewhere next fall; their scholarships filled by people who are bigger and faster and more talented. But that doesn’t make Sanders a bad guy. It just makes him a college football coach in 2022.

First Colorado team meeting a tense reality show

Brent Schrottenboer
USA TODAY

BOULDER, Colo. – New Colorado head football coach Deion Sanders met his new players for the first time Sunday and told them exactly what he would do to them.

It wasn’t nice. He said that some of them would be replaced. He told them they should get ready to find new teams and take the transfer portal out of town.

He also said he would try to make them quit.

And he did it all on camera, with a video of it posted on YouTube later via his son Deion Jr.

“Those of you that we don’t run off, we’re going to try to make you quit,” Sanders told his new team. “That’s what our season is going to look like. I want ones that don’t want to quit, that want to be here, who want to work, who want to win. ... I don’t want to get in the game and then find out I’ve got Jane, when all offseason I had Tarzan.”

Colorado, a former national powerhouse, has had only two winning seasons since 2005 and finished 1-11 in 2022. But here is Sanders, the newly hired celebrity coach, vowing to overhaul the program to change that – all while turning it into a reality TV show of sorts to be shared online.

At one point in the team meeting Sunday, Sanders laid down team rules – no earrings, hats or hoodies in meetings. At another point, he told the Buffaloes that there “ain’t gonna be no more of the mess that these wonderful (Colorado) fans, the student body and some of your parents have put up with for probably two decades now.”

“I’m coming,” Sanders told them. “And when I get here, it’s gonna be change. So I want you all to get ready to go ahead and jump in that (transfer) portal and do what whatever you’re gonna get.”

It’s a formula he’s revealed after just one day on the job – combining cameras, social media and an old-school coaching style for the new name-image-and-likeness era of college football (NIL).

After all, his nickname isn’t “Prime Time” for nothing. Under the production of his son, cameras follow around Sanders and others, capturing meetings and moments to be posted and spread on social media, for better or worse.

The goal is simple – to increase exposure for the program, attract top recruits and boost the fame of his players, helping them increase opportunities to earn money from their NILs, which was allowed for the first time last year in the NCAA.

“We know how to do social media,” Sanders told his team.

Sanders then turned to his son with the camera and asked him the best way to increase their followings.

“Just post,” said his son, also known as Bucky. “You’ve just got to post. ... You’ve got all eyes on you right now. ... Everybody want to know what y’all about to do, who y’all are, what everything is.”

As the man with the camera and social media skills, Bucky Sanders also told the team what his job would be in the meantime.

“I’m going to make y’all the most famous people walking this planet,” he said. “But you’ve got to win.”

Sanders the coach explained it in his introductory news conference Sunday at Colorado.

“I want you to get ready to start seeing cameras because we film documentaries,” he said.

It’s a carryover from his tenure at Jackson State in Mississippi, where his team went 12-0 this season and will be part of a docuseries on Sanders that will premier later this month on Amazon Prime. Some of the show will show his arrival at Colorado.

“The kids, they want exposure,” Sanders said. “They want to be on television. They want the lights and the action, but they got to understand, the same thing that caused you to shine will show your blemishes as well. So we’re going to give them that. We’re going to give them the followers. We’re going to give them the attention. We’re going to give them the support, and we need each and every one of you, because the caliber of players that we’re getting ready to bring to you, they gonna want something. But guess what, I’m going to want something back. I’m not crazy about the NILs, but I understand the NILs. ... I’d rather our kids be focused on the NFL, and not just the NIL.”

Sanders also mentioned in the team meeting that Bucky Sanders soon would get help for his production efforts to make it even bigger. “He’s been a one-man machine,” Sanders said of his son.

The show got a little tense Sunday. Sanders kept telling the room full of players that “I’m coming,” meaning he was coming in to turn the program around.

“There is not going to be any more mediocrity, period,” he told them.

“I’m coming.”

He said he was going to coach his Jackson State team in its final game Dec. 17 – at the Celebration Bowl in Atlanta. Then he was coming back with new players to replace some of them. He said his son, quarterback Shedeur, is coming to Colorado from Jackson State.

“Yep, about 10 more of them coming,” Sanders told the holdover players. “And they dogs. And they gonna hunt. And they gonna eat.”

He was blunt.

“We have a few positions already taken care of because I’m bringing my luggage with me, and it’s Louis (Vuitton, the luxury brand),” Sanders said.

The players looked at him in silence. He even suggested they were spoiled, telling them that Boulder was a beautiful city with a beautiful stadium and no crime. He compared it to Jackson State, where his players had less.

“We’ve never had nothing of sort to work out in and to train in,” he said to the Colorado players. “Our kids would go absolute crazy to be in the situation that you in, but you don’t respect it. I’m coming. You don’t want it. I’m coming. Some of y’all don’t even think you deserve it. I’m coming. And usually when God sent me to a place, he sent me to a place to be a conduit of change. I’m coming.”

Colorado’s administration, fans and alumni are glad he is.

“We needed somebody like him at this program that could re-energize not only our student-athletes, but our base and our community and our state,” Rick George, Colorado’s athletic director, said Sunday. “I think he can do all of that.”

MARKETPLACE TODAY

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NOTICES PUBLIC NOTICE Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal https://proportal.sourcewell-mn.gov. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30pm Central Time, and late proposals will not be considered. To advertise in USA TODAY, call: (800) 397-0070	ANNOUNCEMENTS HAVE YOU BEEN CLASSIFIED AS A HIGH RISK DRIVER DUE TO DUI, DWI OR TICKETS FOR AGGRESSIVE DRIVING? Serenity is here to help by making SR-22 insurance easy to get and affordable for everyone. 800-509-9315 THE CALL & QUOTE ARE FREE.	BUSINESS BUSINESS OPPORTUNITIES REALITY BENDER! This works waaya too fast! Picked up \$24k (pot!) my first month. No selling. I just point to a website and that's it! www.ExtremelyFastCash.com 24-Hr. Rec. 1-800-249-9549 ext. 1 Referral ID HP103351 Affiliate Opp. Place your your ad in USA TODAY Marketplace! Call: 800-397-0070	BUSINESS OPPORTUNITIES Your Prosperity and Good Health Matters! Great News! Visit us at www.prosperityandgoodhealth.com or call our 24/7 Toll Free Hotline 1-888-701-0320 Affiliate Opp.	MARKETPLACE BOOKS / PUBLICATIONS A Garden Observed: Cultivating A Life by <i>Melanie Boyer</i> Enchanting 220 page coffee-table devotional filled with garden photography Available on Amazon NEW GREAT MARKETPLACE RATES! Scan QR Code for Current Specials
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Alberta Purchasing Connection



Opportunity Notice

Medium Duty and Compact Construction Equipment with Related Attachments

Category: Goods

Potential vendors (bidders) may view the bid package here.

View Bid Package

Interested vendors (bidders) who wish to submit a response to this opportunity should register their interest by downloading the document(s) from the bid package.

View Interested Vendors (Bidders)

Opportunity Information

Organization:

Canoe Procurement Group of Canada

Organization Address:

Reference Number:

AB-2022-07001

Solicitation Number:

AB-2022-07001

Solicitation Type:

Request for Proposal

Posting (MM/dd/yyyy):

12/13/2022 03:30:00 PM Alberta Time

Closing (MM/dd/yyyy):

02/02/2023 03:30:00 PM Alberta Time

Last Update (MM/dd/yyyy):

12/13/2022 03:10:02 PM Alberta Time

Agreement Type:

NWPTA/TILMA & CFTA & CETA & TCA

Region of Opportunity:

Open

Region of Delivery:

Alberta

Opportunity Type:

Open & Competitive

Commodity Codes:

N3830H: Dozers, Angle
N3805C: Excavator, Hydraulic, Truck Mounted
N2420D: Tractor, Wheeled, 4 X 2 With Backhoe/Loader
N3895F: Compactor, Soil
N3810A: Cranes, Excavator, Crawler Mounted, Cable Operated
N3805F: Loaders, Front End
N3895: Miscellaneous Construction Equipment
N3810G: Cranes/Excavators, Pedestal Mounted
N3805B: Excavator, Hydraulic, Crawler Mounted

Response Submission:

Only Proposals submitted through the Sourcewell Procurement Portal will be considered.

<https://portal.sourcewell-mn.gov>

Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

Response Contact:

Robinson, Chris
Procurement Manager
2510 Sparrow Drive
Hisku, Alberta T9E 8N5
Tel: 218-895-4168
Email: rfp@sourcewell-mn.gov

Response Specifics:

A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://portal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, 4:30 pm Central Time, and late proposals will not be considered.

Proposer's complete proposal must be submitted through the Sourcewell Procurement Portal no later than the date and time specified in the Solicitation Schedule. Any other form of proposal submission, whether electronic, paper, or otherwise, will not be considered by Sourcewell. Only complete proposals that are timely submitted through the Sourcewell Procurement Portal will be considered. Late proposals will not be considered. It is the Proposer's sole responsibility to ensure that the proposal is received on time.

All proposals must be received through the Sourcewell Procurement Portal no later than the Proposal Due Date and time noted in the Solicitation Schedule above. It is recommended that Proposers allow sufficient time to upload the proposal and to resolve any issues that may arise. The closing time and date is determined by the Sourcewell Procurement Portal web clock.

In the event of problems with the Sourcewell Procurement Portal, follow the instructions for technical support posted in the portal. It may take up to twenty-four (24) hours to respond to certain issues.

Upon successful submission of a proposal, the Portal will automatically generate a confirmation email to the Proposer. If the Proposer does not receive a confirmation email, contact Sourcewell's support provider at support <https://portal.sourcewell-mn.gov>.

To ensure receipt of the latest information and updates via email regarding this solicitation, or if the Proposer has obtained this solicitation document from a third party, the onus is on the Proposer to create a Sourcewell Procurement Portal Vendor Account and register for this solicitation opportunity.

All proposals must be acknowledged digitally by an authorized representative of the Proposer attesting that the information contained in the proposal is true and accurate. By submitting a proposal, Proposer warrants that the information provided is true, correct, and reliable for purposes of evaluation for potential contract award. The submission of inaccurate, misleading, or false information is grounds for disqualification from a contract award and may subject the Proposer to remedies available by law.

Opportunity Description:

Canoe Procurement Group of Canada, is posting the solicitation on behalf of CivicInfo BC, RMA, SARM, AMM, LAS, UMN, NSF, FPEIM, MNL, NWTAC and its current and potential Members and represented Associations and their Members, which includes local Governmental and other not-for-profit organizations located in all provinces and territories in Canada including but not limited to British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia, New Brunswick, Prince Edward Island, Newfoundland and Labrador and Northwest Territories. Request for Proposal ("RFP") to result in regional and/or national contract solutions under the rules and regulations of the New West Partnership Trade Agreement ("CETA") for this procurement, Canoe/Sourcewell is requesting proposals for Medium Construction and Compact Construction Equipment with Related Attachments to result in a national contracting solution for use by its members.

Members include thousands of governmental, higher education, K-12 education, not-for-profit, tribal government, and other public agencies located in Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://portal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

APC "Opportunity Notices"

This notice is provided for information purposes only. Refer to the "Opportunity Documents" in the bid package for authoritative information.

All queries pertaining to the language, content or any missing or inaccurate information within this abstract must be sent to its originator of the abstract, as specified in the opportunity notice.

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**Bid RFP #020223 - Medium Duty and Compact Construction Equipment with Related Attachments**Bid Type **RFP**Bid Number **020223**Title **Medium Duty and Compact Construction Equipment with Related Attachments**Expected Start Date **Dec 6, 2022 12:00:00 AM CST**Expected End Date **Feb 2, 2023 4:30:00 PM CST**Agency **Sourcewell**

Bid Contact **Chris Robinson**
(218) 895-4168
rfp@sourcewell-mn.gov
202 12th Street NE
P.O. Box 219
Staples, MN 56479-0219

Questions

0 Questions
0 Unanswered
[\[View Questions\]](#)

Edit Bid[\[Edit\]](#)**Description**

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

Pre-Bid ConferenceDate **Jan 4, 2023 12:00:00 AM CST**Location **Online Conference**Notes **Loging information will be emailed two business days prior to the event.****Documents**

No Documents for this bid

View Details

Click [here](#) to return to the Sourcewell Procurement Portal home page.

Bid Details	
Bid Classification:	Goods
Bid Type:	RFP - General
Bid Number:	RFP 020223
Bid Name:	Medium Duty and Compact Construction Equipment with Related Attachments
Bid Status:	Open
Bid Closing Date:	Thu Feb 2, 2023 4:30:00 PM (CST)
Question Deadline:	Wed Jan 25, 2023 4:30:00 PM (CST)
Electronic Auctions:	Not Applicable
Language for Bid Submissions:	English unless specified in the bid document
Submission Type:	Online Submissions Only
Submission Address:	Online Submissions Only
Public Opening:	No
Description:	Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [https://proportal.sourcewell-mn.gov]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time , and late proposals will not be considered.
Bid Document Access:	Bid Opportunity notices and awards and a free preview of the bid documents is available on this site free of charge without registration. Please note, some documents may be secured and you will be required to register for the bid to download and view the documents. There is no cost to obtain an unsecured version of the document and /or to participate in this solicitation.
Categories:	Show Categories [+]
Submit a Question Register for this Bid Download Bid Documents	

Meeting Locations

The following are the meeting times and locations for the opportunity:

Meeting Location	Description	Date / Time -	Mandatory Me...	Meeting Document
Online Pre-Proposal Conference	Login instructions will be posted to the "Documents" section and available to registered suppliers two business days prior to the web conference.	Wednesday January 4, 2023 10:00 AM (CST)	No	

Documents		
File Name	Pages	
RFP_020223_Medium_Construction_Equipment Friday November 18, 2022 08:34 AM	13	Download
RFP_020223_Medium_Construction_Equipment_Contract_Template Thursday November 17, 2022 02:11 PM	18	Download

Addenda		
File Name	Pages	
Addendum_1_Medium_Duty_and_Compact_Construction_Eqpt_RFP_020223 Monday December 12, 2022 04:08 PM	1	Download

[OPEN](#)

Medium Duty and Compact Construction Equipment with Related Attachments

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://portal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

Important Dates

Pre-Proposal Conference:
January 4, 2023 at 10:00 am CST

Proposals Due:
February 2, 2023 at 4:30 pm CST

To obtain a copy of the complete RFP, ask questions related to the RFP, or submit a proposal, please use the link below.

[Sourcewell Procurement Portal](#) 

R2CoW

Home Procurement Plan Requisition **Bidding** Evaluation CLM Workflow Report Master Setup Template

Carol Jackson

Home > List of Bidding > Solicitation Details

Publish

Bid Announcements

Doc. Taker's List

Bidding

Type 1 Bid Notice Only

Save as Template

Publish /Verify Contents

Solicitation Setting

✓ Invite Bidders

No

✓ Evaluate Response online

No

✓ Internal Approval

No

✓ Enable Collaboration with other Users

No

Solicitation Details

Mandatory Information

Solicitation Type

RFP

Solicitation Number

020223

Solicitation Name

Medium Duty and Compact Construction Equipment with Related Attachments

Procurement Type

Goods

Country & Province/State

Canada / Ontario

Published By

Sourcewell

Accept Questions

Not Applicable

Internal Information (For Internal Use Only)

Procurement Title/Project Name

020223 Medium Duty and Compact Construction Equipment

Advertisement

Basic Settings

Solicitation Type

Open to all suppliers

Estimated Contract Amount

\$800,000,000.00

Publish Date

12/06/2022

Closing Date & Time

02/02/2023 16:30:00 CT

Publish Option

Value Range for this Solicitation

10,000,001 over

Selected Categories

Automotive/ Industrial

Heavy Equipment/ Vehicles

Dump trucks, bull-dozers, cranes, asphalt rollers, etc. tractors Office trailers, skid loader, earthmovers, heavy duty vehicles, excavators, caterpillar, graders, trains etc.

Solicitation Overview

Sourcewell

Formerly IUPA

Medium Duty and Compact Construction Equipment with Related Attachments

020223

Closing Date: 02/02/2023 04:30:00 PM CT

Detail:

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [https://portal.sourcewell-mn.gov]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

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[User Manuals / Support]

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Notice

Basic Information

Estimated Contract Value (CAD)	\$800,000,000.00 (Not shown to suppliers)
Reference Number	0000237271
Issuing Organization	Sourcewell
Owner Organization	
Solicitation Type	RFP - Request for Proposal (Formal)
Solicitation Number	020223
Title	Medium Duty and Compact Construction Equipment with Related Attachments
Source ID	PP.CO.USA.868485.C88455

Details

Location	All of Canada, All of Canada
Purchase Type	Duration:4 years
Description	Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [https://proportal.sourcewell-mn.gov]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

Dates

Publication	2022/12/06 09:08:57 AM EST
Question Acceptance Deadline	2023/01/25 05:30:00 PM EST
Questions are submitted online	No
Bid Intent	Not Available
Closing Date	2023/02/02 05:30:00 PM EST

Prebid Conference	2023/01/04 11:00:00 AM EST
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Contact Information

Procurement Department
218-894-1930
rfp@sourcewell-mn.gov

Pre-Bidding Events

Event Type	Prebid Conference
Attendance	Recommended
Event date	2023/01/04 11:00:00 AM EST
Location	Online Conference
Event Note	Login information will be emailed two business days prior to the event.

Bid Submission Process

Bid Submission Type	Electronic Bid Submission
Pricing	In attached document
Bid Documents List	In attached document

Item Name	Description	Mandatory
Bid Documents	Documents defining the proposal	Yes

Categories
Selected Categories

GSIN Category (1)		
G	Goods Goods	
N38	Construction, Mining, Excavating And Highway Maintenance Equipment Construction, Mining, Excavating And Highway Maintenance Equipment	
N3800	CONSTRUCTION, MINING, EXCAVATING AND HIGHWAY MAINTENANCE EQUIPMENT Construction, mining, excavating and highway maintenance equipment	
MERX Category (1)		
G	Goods Goods	
G28	Special Purpose Vehicles Special Purpose Vehicles	
UNSPSC Category (1)		
22000000	Building and Construction Machinery and Accessories	
22100000	Heavy construction machinery and equipment	
22101900	Building construction machinery and accessories	



Proposal Evaluation
Medium Duty and Compact Construction Equipment with Related Attachments RFP #020223

Possible Points		Acela, Inc.	Avant Tecno USA	Buyers Products Company, Inc.	Caterpillar, Inc.	Clark Equipment Company	DD DANNAR, LLC	Doosan Infracore North America	First Green Industries	Gradall Industries, Inc.	Hyundai Construction Equipment Americas, Inc.
Conformance to RFP Requirements	50	36	41		43	45	40	38	39	42	43
Pricing	400	270	298		324	340	318	303	258	335	338
Financial Viability and Marketplace Success	75	55	61		67	67	56	60	53	62	64
Ability to Sell and Deliver Service	100	67	77		87	87	74	80	71	80	82
Marketing Plan	50	35	41		44	44	43	42	40	41	42
Value Added Attributes	75	48	57		66	65	63	63	58	57	59
Warranty	50	38	42		43	43	40	42	41	42	43
Depth and Breadth of Offered Equipment, Products, or Services	200	116	167		181	181	123	128	141	152	161
Total Points	1,000	665	784		855	872	757	756	701	811	832
Rank Order		17	9		2	1	12	13	15	6	3

Possible Points		JCB, Inc.	LiuGong Construction Machinery North America, LLC	Manitou North America, Inc.	MAZIO ATTACHMENTS, LLC	Mecalac North America, LLC	Nexpro Trucks & Equipment Corp.	Takeuchi Mfg. US Ltd.	Tobroco Machinery, LLC	Triple E Equipment, Inc.	XCMG NORTH AMERICA CORPORATION
Conformance to RFP Requirements	50	42	42	38		41	33	36	40	32	37
Pricing	400	324	340	319		306	286	260	328	243	300
Financial Viability and Marketplace Success	75	62	57	54		52	52	56	61	48	57
Ability to Sell and Deliver Service	100	84	81	79		74	63	76	77	65	77
Marketing Plan	50	41	43	40		39	30	34	39	25	34
Value Added Attributes	75	60	60	60		57	49	49	60	53	57
Warranty	50	42	43	42		41	37	41	41	31	41
Depth and Breadth of Offered Equipment, Products, or Services	200	174	155	154		159	126	151	158	140	176
Total Points	1,000	829	821	786		769	676	703	804	637	779
Rank Order		4	5	6		11	16	14	7	18	10

DocuSigned by:

 6830543C58384D1...
 Kim Austin, MBA, CPPB, Procurement Lead Analyst

DocuSigned by:

 679614F597034BA...
 Bill Davison, CPPQ, NIGP-CPP, Procurement Analyst

DocuSigned by:

 7F41572C858B4BA...
 Craig West, Procurement Analyst

DocuSigned by:

 4513A60DCA01467...
 Nick Scholer, Procurement Analyst



Proposal Opening Record

Date of opening: February 2, 2023

Sourcewell posted Request for Proposal #020223, for the procurement of Medium Duty and Compact Construction Equipment with Related Attachments, on the Sourcewell Procurement Portal [portal.sourcewell-mn.gov] on Tuesday, December 6, 2022, and the solicitation remained in an open status within the portal until February 2, 2023, at 4:30 pm CT. The RFP required that all proposals be submitted through the Sourcewell Procurement Portal no later than 4:30 pm CT on February 2, 2023, the date and time specified in the Solicitation Schedule.

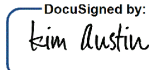
The undersigned certify that all responses received on Request for Proposal #020223 were submitted through the Sourcewell Procurement Portal, and that each Proposer's response material was digitally sealed upon submission and remained inaccessible until the due date and time specified in the Solicitation Schedule.

Responses were received from the following:

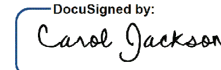
Acela, Inc. - Submitted 2/02/23 at 12:35:44 PM
 Avant Tecno USA - Submitted 2/01/23 at 5:03:46 PM
 Buyers Products Company, Inc. - Submitted 2/01/23 at 2:54:11 PM
 Caterpillar, Inc. - Submitted 2/01/23 at 5:08:39 PM
 Clark Equipment Company - Submitted 2/02/23 at 3:19:15 PM
 DD DANNAR, LLC - Submitted 1/31/23 at 12:40:21 PM
 Doosan Infracore North America - Submitted 2/02/23 at 8:42:02 AM
 First Green Industries, Inc. - Submitted 2/02/23 at 12:11:25 AM
 Gradall Industries, Inc. - Submitted 2/02/23 at 8:10:23 AM
 Hyundai Construction Equipment Americas, Inc. - Submitted 1/24/23 at 6:57:35 PM
 JCB, Inc. - Submitted 2/01/23 at 2:33:19 PM
 LiuGong Construction Machinery North America, LLC - Submitted 2/02/23 at 11:53:12 AM
 Manitou North America, Inc. - Submitted 2/02/23 at 8:30:04 AM
 MAZIO ATTACHMENTS, LLC - Submitted 2/02/23 at 3:47:49 PM
 Mecalac North America, LLC - Submitted 2/02/23 at 1:56:43 PM
 Nexpro Trucks & Equipment Corp. - Submitted 2/01/23 at 2:47:41 PM
 Takeuchi Mfg. US, Ltd. - Submitted 2/01/23 at 4:15:18 PM
 Tobroco Machinery, LLC - Submitted 2/02/23 at 10:30:17 AM
 Triple E Equipment, Inc. - Submitted 2/02/23 at 1:24:12 PM
 XCMG NORTH AMERICA CORPORATION - Submitted 2/02/23 at 3:47:31 PM

DocuSign Envelope ID: 770A5D3A-FADF-418F-AE10-2B810E3DDAA1

The Proposals were opened electronically, and a list of all Proposers was made publicly available in the Sourcwell Procurement Portal, on February 2, 2023, at 4:31:46 PM CT. All responsive proposals were then submitted for review by the Sourcwell Evaluation Committee.

DocuSigned by:

6830543C58384D1...

Kim Austin, MBA, CPPB, Procurement Lead Analyst

DocuSigned by:

6EE63AEDED5F46E...

Carol Jackson, Procurement Analyst



RFP #020223
REQUEST FOR PROPOSALS
for
Medium Duty and Compact Construction Equipment with Related Attachments

Proposal Due Date: February 2, 2023, 4:30 p.m., Central Time

Sourcewell, a State of Minnesota local government unit and service cooperative, is requesting proposals for Medium Duty and Compact Construction Equipment with Related Attachments to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than February 2, 2023, at 4:30 p.m. Central Time, and late proposals will not be considered.

SOLICITATION SCHEDULE

Public Notice of RFP Published:	December 6, 2022
Pre-proposal Conference:	January 4, 2023, 10:00 a.m., Central Time
Question Submission Deadline:	January 25, 2023, 4:30 p.m., Central Time
Proposal Due Date:	February 2, 2023, 4:30 p.m., Central Time Late responses will not be considered.
Opening:	February 2, 2023, 6:30 p.m., Central Time See RFP Section V.G. "Opening"

I. ABOUT SOURCEWELL

A. SOURCEWELL

Sourcewell is a State of Minnesota local government unit and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that facilitates a competitive public solicitation and contract award process for the benefit of its 50,000+ participating entities across the United States and Canada. Sourcewell's solicitation process complies with State of Minnesota law and policies, conforms to Canadian trade agreements (including Canadian Free Trade Agreement, Ontario-Quebec Trade and Cooperation Agreement, and Canada-European Union Comprehensive Economic and Trade Agreement, as applicable), and results in cooperative purchasing solutions from which Sourcewell's Participating Entities procure equipment, products, and services.

Cooperative purchasing provides participating entities and suppliers increased administrative efficiencies and the power of combined purchasing volume that result in overall cost savings. At times, Sourcewell also partners with other purchasing cooperatives to combine the purchasing volume of their membership into a single solicitation and contract expanding the reach of contracted suppliers' potential pool of end users.

Sourcewell uses a website-based platform, the Sourcewell Procurement Portal, through which all proposals to this RFP must be submitted.

B. USE OF RESULTING CONTRACTS

In the United States, Sourcewell's contracts are available for use by:

- Federal and state government entities¹;
- Cities, towns, and counties/parishes;
- Education service cooperatives;
- K-12 and higher education entities;
- Tribal government entities;
- Some nonprofit entities; and
- Other public entities.

In Canada, Sourcewell's contracts are available for use by:

- Provincial and territorial government departments, ministries, agencies, boards, councils, committees, commissions, and similar agencies;
- Indigenous self-governing bodies;
- Regional, local, district, and other forms of municipal government, municipal organizations, school boards, and publicly funded academic, health, and social service

¹ Pursuant to HAR §3-128-2, the State of Hawaii, Department of Accounting and General Services, State Procurement Office, on behalf of the State of Hawaii and participating jurisdictions, has provided notice of its Intent to Participate in the solicitation as a participating entity.

entities referred to as MASH sector (this should be construed to include but not be limited to the Cities of Calgary, Edmonton, Toronto, Ottawa, and Winnipeg), as well as any corporation or entity owned or controlled by one or more of the preceding entities;

- Crown corporations, government enterprises, and other entities that are owned or controlled by these entities through ownership interest; and
- Members of the Canoe procurement group of Canada, and their partner associations: Canoe members are regional, local, district or other forms of municipal government, school boards, publicly-funded academic, health and social service entities in Alberta and across Canada, as well as any corporation or entity owned or controlled by one or more of the preceding entities – as well as partner associations, including Saskatchewan Association of Rural Municipalities, Association of Manitoba Municipalities, Local Authorities Services/Association of Municipalities Ontario, Nova Scotia Federation of Municipalities, Federation of Prince Edward Island Municipalities, Municipalities Newfoundland Labrador, Union of New Brunswick Municipalities, North West Territories Association of Communities, CivicInfo BC, and their members.

For a listing of current United States and Canadian Participating Entities visit Sourcewell's website (note: there is a tab for each country): <https://www.sourcewell-mn.gov/sourcewell-for-vendors/agency-locator>.

Participating Entities typically access contracted equipment, products, or services through a purchase order issued directly to the contracted supplier. A Participating Entity may request additional terms or conditions related to a purchase. Use of Sourcewell contracts is voluntary and Participating Entities retain the right to obtain similar equipment, products, or services from other sources.

To meet Participating Entities' needs, Sourcewell broadly publishes public notice of all solicitation opportunities, including this RFP. In addition, where applicable, other purchasing cooperatives and procurement officials receive notice and are encouraged to re-post the solicitation opportunity.

Proof of publication will be available at the conclusion of the solicitation process.

II. SOLICITATION DETAILS

A. SOLUTIONS-BASED SOLICITATION

This RFP and contract award process is a solutions-based solicitation; meaning that Sourcewell is seeking equipment, products, or services that meet the general requirements of the scope of this RFP and that are commonly desired or are required by law or industry standards.

B. REQUESTED EQUIPMENT, PRODUCTS, OR SERVICES

It is expected that proposers will offer a wide array of equipment, products, or services at lower prices and with better value than what they would ordinarily offer to a single government entity, a school district, or a regional cooperative.

1. Sourcewell is seeking proposals for Medium Duty and Compact Construction Equipment with Related Attachments, including, but not to limited to, the following types of medium and compact construction equipment:

- a. Wheeled, tracked, and backhoe loaders;
- b. Skid steers;
- c. Mini excavators;
- d. Telehandlers; and
- e. Soil compaction and site preparation equipment.

Proposers may include related equipment, accessories, attachments, and services to the extent that these solutions are ancillary or complementary to the equipment, products, or services being proposed.

2. The primary focus of this solicitation is on Medium Duty and Compact Construction Equipment with Related Attachments. This solicitation should NOT be construed to include:

- a. Construction services; and,
- b. Equipment accessory, attachment, and supply only solutions.

3. This solicitation does not include those equipment, products, or services covered under categories included in pending or planned Sourcewell solicitations, or in contracts currently maintained by Sourcewell, identified below:

- a. Mobile Refuse Collection Vehicles with Related Equipment, Accessories, and Services (RFP #091219)
- b. Ag Tractors with Related Attachments, Accessories, and Supplies (RFP #110719)
- c. Equipment Rental with Related Services (RFP #062320)
- d. Forklifts and Lift Trucks with Related Services (RFP #091520)
- e. Grounds Maintenance Equipment, Attachments, Accessories, and Related Services (RFP #031121)
- f. Road Right-of-Way Maintenance Equipment (RFP #070821)
- g. Roadway Maintenance Equipment (RFP #080521)
- h. Street Sweepers and Specialty Sweepers, with Related Equipment, Accessories, and Supplies (RFP #093021)
- i. Sewer Vacuum, Hydro-Excavation, and Municipal Pumping Equipment with Related Accessories and Supplies (RFP #101221)
- j. Public Utility Equipment with Related Accessories and Supplies (RFP #110421)

- k. Roadway Paving Equipment (RFP #060122)
- l. Snow and Ice Handling Equipment, Supplies, and Accessories (RFP #062222)
- m. Trailers with Related Equipment, Accessories, and Services (RFP #092922)
- n. Heavy Construction Equipment with Related Attachments and Technology (RFP #011723)
- o. Portable Construction Equipment with Related Accessories and Attachments (RFP #TBD)

Generally, the solutions for Participating Entities are turn-key solutions, providing a combination of equipment, products and services, delivery, and installation to a properly operating status. However, equipment-only or products-only solutions may be appropriate for situations where Participating Entities possess the ability, either in-house or through local third-party contractors, to properly install and bring to operation the equipment or products being proposed.

Sourcewell prefers suppliers that provide a sole source of responsibility for the equipment, products, and services provided under a resulting contract. If proposer is including the equipment, products, and services of its subsidiary entities, the proposer must also identify all included subsidiaries in its proposal. If proposer requires the use of distributors, dealers, resellers, or subcontractors to provide the equipment, products, or services, the proposal must address how the equipment, products or services will be provided to Participating Entities, and describe the network of distributors, dealers, resellers, and/or subcontractors that will be available to serve Participating Entities under a resulting contract.

Sourcewell encourages suppliers to offer the broadest possible selection of equipment, products, and services being proposed over the largest possible geographic area and to the largest possible cross-section of Sourcewell current and future Participating Entities.

C. REQUIREMENTS

It is expected that proposers have knowledge of all applicable industry standards, laws, and regulations and possess an ability to market and distribute the equipment, products, or services to Participating Entities.

1. Safety Requirements. All items proposed must comply with current applicable safety or regulatory standards or codes.
2. Deviation from Industry Standard. Deviations from industry standards must be identified with an explanation of how the equipment, products, and services will provide equivalent function, coverage, performance, and/or related services.
3. New Equipment and Products. Proposed equipment and products must be for new, current model; however, proposer may offer certain close-out equipment or products if it is specifically noted in the Pricing proposal.
4. Delivered and operational. Unless clearly noted in the proposal, equipment and products must be delivered to the Participating Entity as operational.
5. Warranty. All equipment, products, supplies, and services must be covered by a warranty that is the industry standard or better.

D. ANTICIPATED CONTRACT TERM

Sourcwell anticipates that the term of any resulting contract(s) will be four years, with an optional one-year extension that may be offered based on the best interests of Sourcwell and its Participating Entities.

E. ESTIMATED CONTRACT VALUE AND USAGE

Based on past volume of similar contracts, the estimated annual value of all transactions from contracts resulting from this RFP are anticipated to be USD \$200 Million; therefore, proposers are expected to propose volume pricing. Sourcwell anticipates considerable activity under the contract(s) awarded from this RFP; however, sales and sales volume from any resulting contract are not guaranteed.

F. MARKETING PLAN

Proposer's sales force will be the primary source of communication with Participating Entities. The proposer's Marketing Plan should demonstrate proposer's ability to deploy a sales force or dealer network to Participating Entities, as well as proposer's sales and service capabilities. It is expected that proposer will promote and market any contract award.

G. ADDITIONAL CONSIDERATIONS

1. Contracts will be awarded to proposers able to best meet the need of Participating Entities. Proposers should submit their complete line of equipment, products, or services that are applicable to the scope of this RFP.
2. A proposer may submit only one proposal. If related, affiliated, or subsidiary entities elect to submit separate proposals, rather than a single parent-entity proposal, each such proposal must be prepared independently and without cooperation, collaboration, or collusion.
3. If a proposer works with a consultant on its proposal, the consultant (an individual or company) may not assist any other entity with a proposal for this solicitation.
4. Proposers should include all relevant information in its proposal, since Sourcwell cannot consider information that is not included in the proposal. Sourcwell reserves the right to verify proposer's information and may request clarification from a proposer, including samples of the proposed equipment or products.
5. Depending upon the responses received in a given category, Sourcwell may need to organize responses into subcategories in order to provide the broadest coverage of the requested equipment, products, or services to Participating Entities. Awards may be based on a subcategory.
6. A proposer's documented negative past performance with Sourcwell or its Participating Entities occurring under a previously awarded Sourcwell contract may be considered in the evaluation of a proposal.

III. PRICING

A. REQUIREMENTS

All proposed pricing must be:

1. Either Line-Item Pricing or Percentage Discount from Catalog Pricing, or a combination of these:
 - a. **Line-item Pricing** is pricing based on each individual product or services. Each line must indicate the proposer's published "List Price," as well as the "Contract Price."
 - b. **Percentage Discount from Catalog or Category** is based on a percentage discount from a catalog or list price, defined as a published Manufacturer's Suggested Retail Price (MSRP) for the products or services. Individualized percentage discounts can be applied to any number of defined product groupings. Proposers will be responsible for providing and maintaining current published MSRP with Sourcewell, and this pricing must be included in its proposal and provided throughout the term of any contract resulting from this RFP.
2. The proposer's not to exceed price. A not to exceed price is the highest price for which equipment, products, or services may be billed to a Participating Entity. However, it is permissible for suppliers to sell at a price that is lower than the contracted price.
3. Stated in U.S. and Canadian dollars (as applicable).
4. Clearly understandable, complete, and fully describe the total cost of acquisition (e.g., the cost of the proposed equipment, products, and services delivered and operational for its intended purpose in the Participating Entity's location).

Proposers should clearly identify any costs that are NOT included in the proposed product or service pricing. This may include items such as installation, set up, mandatory training, or initial inspection. Include identification of any parties that impose such costs and their relationship to the proposer. Additionally, proposers should clearly describe any unique distribution and/or delivery methods or options offered in the proposal.

B. ADMINISTRATIVE FEES

Proposers awarded a contract are expected to pay to Sourcewell an administrative fee in exchange for Sourcewell facilitating the resulting contracts. The administrative fee is normally calculated as a percentage of the total sales to Participating Entities for all contracted equipment, products, or services made during a calendar quarter, and is typically one percent (1%) to two percent (2%). In some categories, a flat fee may be an acceptable alternative.

IV. CONTRACT

Proposers awarded a contract will be required to execute a contract with Sourcewell (see attached template). Only those modifications the proposer indicates in its proposal will be available for discussion. Much of the language in the Contract reflects Minnesota legal

requirements and cannot be altered. Numerous and/or onerous exceptions that contradict Minnesota law may result in the proposal being disqualified from further review and evaluation.

To request a modification to the template Contract, a proposer must submit the Exceptions to Terms, Conditions, or Specifications table with its proposal. Only those exceptions noted at the time of the proposal submission will be considered.

Exceptions must:

1. Clearly identify the affected article and section.
2. Clearly note the requested modification; and as applicable, provide requested alternative language.

Unclear requests will be automatically denied.

Only those exceptions that have been accepted by Sourcewell will be included in the contract document provided to the awarded supplier for signature.

If a proposer receives a contract award resulting from this solicitation it will have up to 30 days to sign and return the contract. After that time, at Sourcewell's sole discretion, the contract award may be revoked.

V. RFP PROCESS

A. PRE-PROPOSAL CONFERENCE

Sourcewell will hold an optional, non-mandatory pre-proposal conference via webcast on the date and time noted in the Solicitation Schedule for this RFP and on the Sourcewell Procurement Portal. The purpose of this conference is to allow potential proposers to ask questions regarding this RFP and Sourcewell's competitive contracting process. Information about the webcast will be sent to all entities that have registered for this solicitation opportunity through their Sourcewell Procurement Portal Vendor Account. Pre-proposal conference attendance is optional.

B. QUESTIONS REGARDING THIS RFP AND ORAL COMMUNICATION

All questions regarding this RFP must be submitted through the Sourcewell Procurement Portal. The deadline for submission of questions is found in the Solicitation Schedule and on the Sourcewell Procurement Portal. Answers to questions will be issued through an addendum to this RFP. Repetitive questions will be summarized into a single answer and identifying information will be removed from the submitted questions.

All questions, whether specific to a proposer or generally related to the RFP, must be submitted using this process. Do not contact individual Sourcewell staff to ask questions or request information as this may disqualify the proposer from responding to this RFP. Sourcewell will not respond to questions submitted after the deadline.

C. ADDENDA

Sourcewell may modify this RFP at any time prior to the proposal due date by issuing an addendum. Addenda issued by Sourcewell become a part of the RFP and will be delivered to potential proposers through the Sourcewell Procurement Portal. Sourcewell accepts no liability in connection with the delivery of any addenda.

Before a proposal will be accepted through the Sourcewell Procurement Portal, all addenda, if any, must be acknowledged by the proposer by checking the box for each addendum. It is the responsibility of the proposer to check for any addenda that may have been issued up to the solicitation due date and time.

If an addendum is issued after a proposer submitted its proposal, the Sourcewell Procurement Portal will WITHDRAW the submission and change the proposer's proposal status to INCOMPLETE. The proposer can view this status change in the "MY BIDS" section of the Sourcewell Procurement Portal Vendor Account. The proposer is solely responsible to check the "MY BIDS" section of the Sourcewell Procurement Portal Vendor Account periodically after submitting its proposal (and up to the Proposal Due Date). If the proposer's proposal status has changed to INCOMPLETE, the proposer is solely responsible to:

- i) make any required adjustments to its proposal;
- ii) acknowledge the addenda; and
- iii) ensure the re-submitted proposal is received through the Sourcewell Procurement Portal no later than the Proposal Due Date and time shown in the Solicitation Schedule above.

D. PROPOSAL SUBMISSION

Proposer's complete proposal must be submitted through the Sourcewell Procurement Portal no later than the date and time specified in the Solicitation Schedule. Any other form of proposal submission, whether electronic, paper, or otherwise, will not be considered by Sourcewell. **Late proposals will not be considered.** It is the proposer's sole responsibility to ensure that the proposal is received on time.

It is recommended that proposers allow sufficient time to upload the proposal and to resolve any issues that may arise. The time and date that a proposal is received by Sourcewell is solely determined by the Sourcewell Procurement Portal web clock.

In the event of problems with the Sourcewell Procurement Portal, follow the instructions for technical support posted in the portal. It may take up to 24 hours to respond to certain issues.

Upon successful submission of a proposal, the Sourcewell Procurement Portal will automatically generate a confirmation email to the proposer. If the proposer does not receive a confirmation email, contact Sourcewell's support provider at support@bidsandtenders.ca.

To ensure receipt of the latest information and updates via email regarding this solicitation, or if the proposer has obtained this solicitation document from a third party, the onus is on the proposer to create a Sourcewell Procurement Portal Vendor Account and register for this solicitation opportunity.

Within the Sourcewell Procurement Portal, all proposals must be digitally acknowledged by an authorized representative of the proposer attesting that the information contained in the proposal is true and accurate. By submitting a proposal, proposer warrants that the information provided is true, correct, and reliable for purposes of evaluation for potential contract award. The submission of inaccurate, misleading, or false information is grounds for disqualification from a contract award and may subject the proposer to remedies available by law.

E. GENERAL PROPOSAL REQUIREMENTS

Proposals must be:

- In substantial compliance with the requirements of this RFP or it will be considered nonresponsive and be rejected.
- Complete. A proposal will be rejected if it is conditional or incomplete.
- Submitted in English.
- Valid and irrevocable for 90 days following the Proposal Due Date.

Any and all costs incurred in responding to this RFP will be borne by the proposer.

F. PROPOSAL WITHDRAWAL

Prior to the proposal deadline, a proposer may withdraw its proposal.

G. OPENING

The Opening of proposals will be conducted electronically through the Sourcewell Procurement Portal. A list of all proposers will be made publicly available in the Sourcewell Procurement Portal after the Proposal Due Date, but no later than the Opening time listed in the Solicitation Schedule.

To view the list of proposers, verify that the Sourcewell Procurement Portal opportunities list search is set to "All" or "Closed." The solicitation status will automatically change to "Closed" after the Proposal Due Date and Time.

VI. EVALUATION AND AWARD

A. EVALUATION

It is the intent of Sourcewell to award one or more contracts to responsive and responsible proposers offering the best overall quality, selection of equipment, products, and services, and

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Medium Duty and Compact Construction Equipment with Related Attachments

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price that meet the commonly requested specifications of Sourcewell and its Participating Entities. The award(s) will be limited to the number of proposers that Sourcewell determines is necessary to meet the needs of its Participating Entities.

Factors to be considered in determining the number of contracts to be awarded in any category may include the following:

- Total evaluation scores (giving consideration to natural breaks in the scoring of responsive proposals);
- The number and geographic location of highest-scoring proposers that offer:
 - A comprehensive selection of the requested equipment, products, or services;
 - A sales and service network ensuring availability and coverage for Participating Entities' use; and
 - Other attributes of the proposer or contents of its proposal that assist Participating Entities in achieving environmental and social requirements, and goals.

Information submitted as part of a proposal should be as specific as possible when responding to the RFP. Do not assume Sourcewell has any knowledge about a specific supplier or product.

B. AWARD(S)

Award(s) will be made to the highest-scoring proposer(s) whose proposal conforms to all conditions and requirements of the RFP, and consistent with the award criteria defined in this RFP.

Sourcewell may request written clarification of a proposal at any time during the evaluation process.

Proposal evaluation will be based on the following scoring criteria and the Sourcewell Evaluator Scoring Guide (a copy is available in the Sourcewell Procurement Portal):

Conformance to RFP Requirements	50
Financial Viability and Marketplace Success	75
Ability to Sell and Deliver Service	100
Marketing Plan	50
Value Added Attributes	75
Warranty	50
Depth and Breadth of Offered Equipment, Products, or Services	200
Pricing	400
TOTAL POINTS	1000

C. PROTESTS OF AWARDS

Any protest made under this RFP by a proposer must be in writing, addressed to Sourcewell's Executive Director, and delivered to the Sourcewell office located at 202 12th Street NE, P.O.

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Box 219, Staples, MN 56479. All documents that comprise the complete protest package must be received, and time stamped at the Sourcewell office by 4:30 p.m., Central Time, no later than 10 calendar days following Sourcewell's notice of contract award(s) or non-award. and must be time stamped by Sourcewell no later than 4:30 p.m., Central Time. A protest must allege a procedural, technical, or legal defect, with supporting documentation. A protest that merely requests a re-evaluation of a proposal's content will not be entertained

A protest must include the following items:

- The name, address, and telephone number of the protester;
- Identification of the solicitation by RFP number;
- A precise statement of the relevant facts;
- Identification of the alleged procedural, technical, or legal defect;
- Analysis of the basis for the protest;
- Any additional supporting documentation;
- The original signature of the protester or its representative; and
- Protest bond in the amount of \$20,000 (except where prohibited by law or treaty).

Protests that do not address these elements will not be reviewed.

D. RIGHTS RESERVED

This RFP does not commit Sourcewell to award any contract, and a proposal may be rejected if it is nonresponsive, conditional, incomplete, conflicting, or misleading. Proposals that contain false statements or do not support an attribute or condition stated by the proposer may be rejected.

Sourcewell reserves the right to:

- Modify or cancel this RFP at any time;
- Reject any and all proposals received;
- Reject proposals that do not comply with the provisions of this RFP;
- Select, for contracts or for discussion, a proposal other than that with the lowest cost;
- Independently verify any information provided in a proposal;
- Disqualify any proposer that does not meet the requirements of this RFP, is debarred or suspended by the United States or Canada, State of Minnesota, Participating Entity's state or province; has an officer, or other key personnel, who have been charged with a serious crime; or is bankrupt, insolvent, or where bankruptcy or insolvency are a reasonable prospect;
- Waive or modify any informalities, irregularities, or inconsistencies in the proposals received;
- Clarify any part of a proposal and discuss any aspect of the proposal with any proposer; and negotiate with more than one proposer;
- Award a contract if only one responsive proposal is received if it is in the best interest of Participating Entities; and

- Award a contract to one or more proposers if it is in the best interest of Participating Entities.

E. DISPOSITION OF PROPOSALS

All materials submitted in response to this RFP will become property of Sourcewell and will become public record in accordance with Minnesota Statutes Section 13.591, after negotiations are complete. Sourcewell considers that negotiations are complete upon execution of a resulting contract. It is the proposer's responsibility to clearly identify any data submitted that it considers to be protected. Proposer must also include a justification for the classification citing the applicable Minnesota law. Sourcewell may reject proposals that are marked confidential or nonpublic, either substantially or in their entirety.

Sourcewell will not consider the prices submitted by the proposer to be confidential, proprietary, or trade secret materials. Financial information, including financial statements, provided by a proposer is not considered trade secret under the statutory definition.



12/12/2022

Addendum No. 1

Solicitation Number: RFP 020223

Solicitation Name: Medium Duty and Compact Construction Equipment with Related Attachments

Consider the following Question and Answer to be part of the above-titled solicitation documents. The remainder of the documents remain unchanged.

Question 1:

On page 16 of the template contract, Section 21. J., there is a Buy American Provisions Compliance section. "To the extent applicable, Supplier must comply with all applicable provisions of the Buy American Act."

Does this mean a product manufactured outside the US does not comply?

Answer 1:

Sourcewell contract template Section 21. – Provisions for Non-United States Federal Entity Procurement Under United States Federal Awards or Other Awards, only applies when a Participating Entity accesses Supplier's Equipment, Products, or Services with United States federal funds. The Buy American Provisions Compliance subsection requires compliance to the extent applicable.

A proposer may request a modification to the Sourcewell contract template as part of a proposal. To request a modification to the template contract terms, conditions, or specifications, a proposer may complete and submit the Exceptions to Terms, Conditions, or Specifications Table, which is found as the final Table of Step 1 in the proposal submission process.

End of Addendum

Acknowledgement of this Addendum to RFP 020223 posted to the Sourcewell Procurement Portal on 12/12/2022, is required at the time of proposal submittal.



12/27/2022

Addendum No. 2

Solicitation Number: RFP 020223

Solicitation Name: Medium Duty and Compact Construction Equipment with Related Attachments

Consider the following Question and Answer to be part of the above-titled solicitation documents. The remainder of the documents remain unchanged.

Question 1:

Will the Pre-Proposal Conference be recorded for viewing later if I am unable to watch it live?

Answer 1:

Sourcewell will provide the Pre-Proposal Conference presentation slides in PDF format to all registered plan takers after the event is complete. In addition, Sourcewell is planning to record the Pre-Proposal Conference. Assuming no technical difficulties in the process, Sourcewell will provide a link to the recording to all registered plan takers after the event.

End of Addendum

Acknowledgement of this Addendum to RFP 020223 posted to the Sourcewell Procurement Portal on 12/27/2022, is required at the time of proposal submittal.



1/3/2023

Addendum No. 3

Solicitation Number: RFP 020223

Solicitation Name: Medium Duty and Compact Construction Equipment with Related Attachments

Consider the following amendment to be part of the above-titled solicitation documents. The remainder of the documents remain unchanged.

RFP Amendment:

As the result of the publication of an RFP that has been identified as not included in the equipment, products, or services of this solicitation, RFP Subsection II. B. 3. o. is revised to remove the (RFP #TBD) placeholder, and insert the actual RFP number, to read as follows:

* * * *

o. Portable Construction Equipment with Related Accessories and Attachments (RFP #020923)

* * * *

The remainder of the RFP content remains unchanged.

End of Addendum

Acknowledgement of this Addendum to RFP 020223 posted to the Sourcewell Procurement Portal on 1/3/2023, is required at the time of proposal submittal.



01/24/2023

Addendum No. 4

Solicitation Number: RFP 020223

Solicitation Name: Medium Duty and Compact Construction Equipment with Related Attachments

Consider the following Questions and Answers to be part of the above-titled solicitation documents. The remainder of the documents remain unchanged.

Question 1:

Can a manufacturer allow dealers to sell to Sourcewell members.

Answer 1:

Refer to RFP Section II. B. – Requested Equipment, Products, or Services – “If Proposer requires the use of dealers, resellers, or subcontractors to provide the products or services, the Proposal should address how the products or services will be provided to Participating Entities and describe the network of dealers, resellers, and/or subcontractors that will be available to serve Participating Entities under a resulting contract.” It is left to the discretion of each proposer to determine the information or documentation necessary to best demonstrate their ability to serve Sourcewell participating entities and satisfy all the requirements included in the questionnaire tables. Proposals are evaluated based on the criteria stated in the RFP.

Question 2:

Is it the manufacturer’s responsibility to provide sales activity or will each dealer report this information to Sourcewell?

Answer 2:

Refer to Sourcewell Contract Template Section 8. – Report on Contracts Sales Activity and Administrative Fee Payment. A single sales report and administrative fee remittance is contemplated for each calendar quarter during the term of an awarded contract.

Question 3:

How do you determine the fee that is paid to Sourcwell?

Answer 3:

Refer to RFP Section III. B. – Administrative Fees, for directions on proposing an administrative fee. It is left to the discretion of each proposer to determine and propose an administrative fee that is consistent with its business and its industry.

End of Addendum

Acknowledgement of this Addendum to RFP 020223 posted to the Sourcwell Procurement Portal on 01/24/2023, is required at the time of proposal submittal.

 Bobcat		
BOBCAT COMPANY SUGGESTED PRICE LIST - January 2023		
Bobcat Company		
ORDER ADDRESS: CLARK EQUIPMENT COMPANY dba BOBCAT COMPANY 250 EAST BEATON DRIVE PO BOX 6000 WEST FARGO, ND 58078-6000		
Government Sales Points of Contact:		Phone:
Heather Messmer - Government Accounts Sales Support Mgr. heather.messmer@doosan.com		(701) 241-8719
Jesse Rheault - Government Account Manager jesse.rheault@doosan.com		(701) 241-8759
Barry Hanson - Government Account Manager barry.hanson@doosan.com		(701) 241-8793
Randy Fuss - Director, Government Accounts randy.fuss@doosan.com		(701) 241-8746
TOLL FREE #: 800-965-4232, Opt#2 FAX#: (855) 608-0681		
PROMPT PAYMENT TERMS: Net 30 TIME OF DELIVERY: 60 to 90 Days ARO COMMERCIAL CREDIT CARD: Accepted (Visa/Mastercard/American Express)		
TID#: 38-0425350		
REMIT TO ADDRESS: CLARK EQUIPMENT COMPANY dba BOBCAT COMPANY PO BOX 74007382 CHICAGO, IL 60674		
Product	Discount Percent	
	Machines	Factory Installed Options
Skid Steer Loaders	22.0%	22.0%
Compact Track Loaders	26.0%	26.0%
Loader Attachments	24.0%	24.0%
Compact Wheel Loader (CWL)	24.0%	24.0%
CWL Attachments	24.0%	24.0%
Small Articulating Loaders (SAL)	24.0%	24.0%
SAL Attachments	24.0%	24.0%
Compact Excavators	28.0%	28.0%
Large Excavators	24.0%	24.0%
Excavator Attachments	24.0%	24.0%
Mini Track Loaders (MTL)	24.0%	24.0%
MTL Attachments	24.0%	24.0%
Toolcat	20.0%	20.0%
Toolcat Attachments	24.0%	24.0%
Compact Tractors	22.0%	22.0%
Compact Tractor Implements and Attachments	24.0%	24.0%
Utility Vehicles	20.0%	20.0%
Telehandlers	24.0%	24.0%
VH Attachments	24.0%	24.0%
Bobcat® Mowers	22.0%	22.0%
RYAN Turf Equipment & Attachments	16.0%	16.0%
Steiner Tractors & Attachments	20.0%	20.0%
Compaction Equipment	16.0%	16.0%



Product Quotation
 Quotation Number: **NC987599**
 Quote Sent Date: **Jan 30, 2025**
 Expiration Date: **Mar 01, 2025**

Your Bobcat Contact
Nolan Clark
 Phone:
 Email: nolan.clark@doosan.com

Your Customer Contact

Deliver to
City of St Helena
 1088 COLLEGE AVE
 SAINT HELENA, CA, 94574-1366

Bobcat Dealer
Bobcat of Santa Rosa, Santa Rosa, CA
 3675 SANTA ROSA AVE
 SANTA ROSA, CA, 95407

Bill to
City of St Helena
 1088 COLLEGE AVE
 SAINT HELENA, CA, 94574-1366

Item Name	Item Number	Quantity	Price Each	Total
T76 T4 Bobcat Compact Track Loader	M0371	1	59,240.06	59,240.06
Standard Equipment: 74.0 HP Tier 4 V2 Bobcat Engine Auxiliary Hydraulics: Variable Flow Backup Alarm Bob-Tach Bobcat Interlock Control System (BICS) Controls: Selectable Joysticks (SJC) Cylinder Cushioning - Lift, Tilt Engine/Hydraulic Performance De-rate Protection Glow Plugs (Automatically Activated)				
Horn Lift Arm Support Lift Path: Vertical Lights, Front and Rear LED Operator Cab Includes: Vinyl Adjustable Suspension Seat, Top and Rear Windows, Parking Brake, Seat Bar and Seat Belt Roll Over Protective Structure (ROPS) meets SAE-J1040 and ISO 3471 Falling Object Protective Structure (FOPS) meets SAE-J1043 and ISO 3449, Level I; (Level II is available through Bobcat Parts) Parking Brake: Spring Applied, Pressure Released (SAPR) Solid Mounted Carriage with 4 Rollers Tracks: Rubber, 12.6" Wide Telematics - Machine IQ - 2-year Basics Warranty: 2 years, or 2000 hours whichever occurs first				
Comfort Package	M0371-P11-C07	1	7,132.82	7,132.82
<i>Included:</i> Comfort Package Includes:, Enclosed HVAC Cab, Radio, Adjustable Heated Cloth Air Ride Seat, Power Bob-Tach, Solid Undercarriage, Instrumentation: Standard 5" Display, Engine Temperature and Fuel Gauges, Hour meter, RPM and Warning Indicators. Includes maintenance interval notification, fault display, job codes, quick start, auto idle, and security lockouts, Premium LED Lights, Keyless Start, Two-Speed Travel, 7-Pin Attachment Control, Dual Direction Bucket Positioning, Rear Camera, Sound Reduction				
High-Flow Hydraulics	M0371-R03-C03	1	1,906.82	1,906.82
7" Touch Display	M0371-R08-C03	1	1,226.77	1,226.77
74" Heavy Duty Bucket	7272680	1	1,414.36	1,414.36
Bolt-On Cutting Edge, 74"	6718007	1	302.85	302.85

36 Month/2000 Hour Full Extended Warranty (Promotion)	9997036	1	0.00	0.00
	Total for T76 T4 Bobcat Compact Track Loader			71,223.68
			Quote Total - USD	71,223.68
			Dealer P.D.I.	200.00
			Freight Charges	1,675.00
			Destination Charges	116.00
			Dealer Assembly Charges	97.50
			Quote Total - USD	73,312.18

Comment:

*Plus applicable taxes. IF Tax Exempt, please include Tax Exempt Certificate with the order.

*Prices per the Sourcewell Contract #020223-CEC

*Sourcewell Member Number (if applicable): _____

*All orders should include 1) Accounts Payable Contact and email address, 2) W9 with correct legal entity name, and 3) Bill to Address.

*Orders may be placed with the contract holder or authorized dealer as allowed by the terms and conditions of the contract. *A Copy of all orders must be provided to Heather.Messmer@Doosan.com.

*Contact Holder Information: Doosan Bobcat North America, Inc. Govt Sales, 250 E Beaton Drive, West Fargo, ND 58078. TID# 38-0425350.

*Payment Terms: Net 60 Days. Credit cards accepted.

*Remittance address: Doosan Bobcat North America, Inc. P. O. Box 74007382, Chicago, IL 60674-7382

Customer acceptance:

Quotation Number:: NC987599

Purchase Order: _____

Authorized Signature:

Print: _____ Sign: _____

Date: _____ Email: _____

Addresses

Delivery Address _____

Billing Address (if different from ship to): _____

Tax Exempt: Y ☐ / N ☐

Exempt in the State of: _____

Tax Exempt ID:

Federal: _____

State: _____

Expiration Date: _____



Agenda Report to the City Council

Agenda Section: CONSENT ITEMS

Department: Public Works

DATE:	February 25, 2025
FROM:	Lesley Milton, Deputy City Manager
SUBJECT:	Authorize the purchase of a John Deere 410 P-Tier Backhoe from Pape Machinery for a total cost not to exceed \$199,512 to be used by all Public Works Divisions and authorize the use of FY25 Public Works unspent funds in the amount of \$110,000 and the use of General Fund reserves for the remaining \$89,512 for the unbudgeted expense.
RECOMMENDED ACTION:	Staff recommends that the City Council authorize the purchase of a John Deere 410 P-Tier Backhoe Loader for a total cost of \$199,512. This critical equipment will be cost-shared between Public Works Operations (Streets, Parks & Trees) and enterprise funds for Water, Wastewater, Collections, and Distribution divisions.
PREVIOUS COUNCIL ACTION:	None.
STATEMENT OF THE PURPOSE:	Authorize the purchase of a backhoe for Public Works operations.
FINANCIAL IMPACT:	This purchase represents an unbudgeted expenditure for the current fiscal year. However, the cost-sharing strategy among various divisions for unspent funds in the current fiscal year and the quick payback period will mitigate long-term financial impacts. The total cost of the purchase is \$199,512 including tax, fees and delivery. The cost will be shared from unspent funds from FY 25 across all 8 Public Works Divisions for a total \$110,000 and staff is requesting the remaining balance of \$89,512 to be covered by the General Fund reserves as it is an unfunded, emergency purchase.

BACKGROUND:

A backhoe loader is one of the most essential pieces of equipment for the City's daily operations, supporting a range of critical infrastructure projects and emergency responses. The current backhoe has reached the end of its service life, with a multitude of issues that require constant maintenance and more down time than usable time. As a result of recent events, including an electrical fire, it is no longer permitted to travel on City streets, rendering it unusable for emergency operations.

A backhoe is a versatile, heavy-duty piece of equipment equipped with a digging bucket on the front and a smaller, articulated arm on the back. It is typically used for excavation, trenching, material handling, and demolition tasks. The backhoe will be critical for projects such as:

- Leak Repair in the Underground Utilities Division: Digging trenches to access underground pipes quickly and efficiently.
- Sediment Removal under Valley View Bridge: Excavating sediment and debris from hard-to-reach areas beneath bridges.
- Brush and Other Green Waste Cleanup at the Laydown Yard: Handling and transporting heavy debris, brush, and waste materials.

This purchase was not budgeted in the current fiscal year, but the immediate need for a functional backhoe necessitates this acquisition.

DISCUSSION:

Without a functioning backhoe, the City would be forced to rent similar equipment at significant costs—averaging \$500 per day or \$5,000 per month, plus delivery fees. Based on these rental rates, the payback period for purchasing the backhoe is estimated to be less than three years. This investment will quickly offset rental expenses and ensure reliable access to essential equipment.

The backhoe is being purchased from Pape Machinery, a Sourcewell cooperative purchasing-approved vendor. Cooperative purchasing agreements, like those through Sourcewell, allow government agencies to leverage pre-negotiated contracts for equipment and services, ensuring competitive pricing and compliance with procurement regulations. This streamlined purchasing process reduces administrative burden, saves time, and provides cost-effective solutions for essential government operations.

FUNDING DISTRIBUTION: The total cost of \$199,512 will be split among various divisions, enterprise funds and the general fund reserve, as outlined below:

Division	Budget Line Item	Account Number	Amount
Streets	Streets Capital Equipment	5015-2630	\$5,000
Parks & Trees	Equipment Rental	5027-2125	\$15,000
Water	Capital Equipment	5034-2630	\$10,000
Wastewater	Rental Equipment	5029-2125	\$10,000
Collections	Rental Equipment	5020-2125	\$30,000
Distribution	Rental Equipment	5031-2125	\$15,000
Distribution	Capital Equipment	5031-2630	\$20,000
Government Buildings	Rental Equipment	5006-2125	\$5,000
Subtotal from Existing Budget			\$110,000

Division	Budget Line Item	Account Number	Amount
<u>General Fund</u>			
<u>Reserves</u>			<u>\$89,512</u>
Total Cost			\$199,512

Staff recognizes the impact this purchase will have on planned operations and has determined that acquiring this equipment is a higher priority. As a result, certain projects will be deferred until the next fiscal year to accommodate this critical need. Examples of delayed projects include, but are not limited to, renting aeration equipment for the Little League field and other park grass areas, renting a stump grinder for removals, and purchasing replacement leak detection equipment. While these initiatives support important preventative maintenance, the operational challenges of not having a backhoe outweigh the temporary delay of these projects.

ENVIRONMENTAL REVIEW: This is not a CEQA project.

GOAL:

Goal 2: Improve Infrastructure & Further Environmental Sustainability
Goal 7: Enhance Organizational Effectiveness

DOCUMENTS ATTACHMENTS:

[Resolution Purchase Backhoe
City of St. Helena 410P](#)

CITY OF ST. HELENA**RESOLUTION NO. 2025-**

APPROVAL OF A RESOLUTION AUTHORIZING THE PURCHASE OF A JOHN DEERE 410 P-TIER BACKHOE FROM PAPE MACHINERY FOR A TOTAL COST NOT-TO-EXCEED \$199,512 TO BE USED BY ALL PUBLIC WORKS DIVISIONS AND AUTHORIZE THE USE OF RESERVES FOR THE REMAINING \$89,512 FOR THE UNBUDGETED EXPENSE.

RECITALS

- A. A backhoe loader is an essential piece of equipment for daily operations and supports a range of critical infrastructure projects and emergency responses; and
- B. The cost to rent a backhoe would average \$500 per day or \$5,000 per month, plus delivery fees; and
- C. Staff has identified Pape Machinery as a Sourcewell-compliant vendor that can provide a John Deere 410 P-Tier Backhoe Loader for a total cost of \$199,512; and
- D. The City's purchasing policy allows for purchasing through Sourcewell-compliant vendors in lieu of competitive bidding; and
- E. Staff recognizes the critical need of the Backhoe Loader and have determined it is a high priority despite the purchase causing deferment on certain projects.

RESOLUTION

NOW, THEREFORE, the City Council of the City of St. Helena resolves as follows:

1. Authorizes the purchase of a John Deere 410 P-Tier Backhoe Loader for a total cost of \$199,512 from Pape Machinery.
2. Authorizes the use of General Fund reserves in the amount of \$89,512.
3. Funding for the purchase is as follows:

Division	Account Number	Budget (Decrease)	Budget Increase
Streets	101-5015-2630	(\$5,000)	
Parks & Trees	101-5027-2125	(\$15,000)	
Government Buildings	101-5006-2125	(\$5,000)	
Budget Increase – Transfer Out	101-5000-2999		\$25,000
Budget Increase – Transfer Out*	101-5000-2999		\$89,512
Water Treatment	561-5034-2630	(\$10,000)	

Water Distribution	561-5031-2125	(\$15,000)	
Water Distribution	561-5031-2630	(\$20,000)	
Budget Increase – Transfer Out	561-5000-2999		\$45,000
Wastewater Treatment	571-5029-2125	(\$10,000)	
Wastewater Water Collections	571-5020-2125	(\$30,000)	
Budget Increase – Transfer Out	571-5000-2999		\$40,000
Budget Increase – Transfer In	592-3998		\$199,512
Budget Increase – Capital Equipment	592-5000-2630		\$199,512

*Use of General Fund Reserves

4. Authorizes the City Manager to execute any necessary purchasing agreements.

Approved at a Regular Meeting of the St. Helena City Council on February 25, 2025, by the following vote:

Mayor Paul Dohring: _____
Vice Mayor Michelle Deasy: _____
Council Member Billy Summers: _____
Council Member Aaron Barak: _____
Council Member Kate Spadarotto: _____

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

City Clerk



Quote Id: 32247717

Prepared For:
CITY OF ST HELENA RECREATION DEPARTMENT



Prepared By: **ROBERT CROTTOGINI**

Pape Machinery, Inc.
5380 Commerce Blvd
Rohnert Park, CA 94928

Tel: 707-584-9161
Mobile Phone: 707-484-7791
Fax: 707-584-4786
Email: rcrottogini@papemachinery.com

Date: 23 January 2025

Offer Expires: 22 February 2025

Confidential



MACHINERY

Quote Summary

Prepared For:

CITY OF ST HELENA RECREATION DEPARTMENT
1574 RAILROAD AVE
SAINT HELENA, CA 94574

Prepared By:

ROBERT CROTTIGINI
Pape Machinery, Inc.
5380 Commerce Blvd
Rohnert Park, CA 94928
Phone: 707-584-9161
Mobile: 707-484-7791
rcrottogini@papemachinery.com

This sale is subject to Papé's Terms and Conditions of Sale effective on the date hereof, which are incorporated in full by this reference. The Terms and Conditions of Sale are available at www.pape.com/terms, and will also be sent by mail or e-mail to the purchaser upon request.

Quote Id: 32247717
Created On: 23 January 2025
Last Modified On: 13 February 2025
Expiration Date: 22 February 2025

Equipment Summary	Selling Price	Qty	Extended
JOHN DEERE 410 P-Tier Backhoe Loader	\$ 184,300.00 X	1 =	\$ 184,300.00
Equipment Total			\$ 184,300.00

Quote Summary

Equipment Total	\$ 184,300.00
Tire Fee	\$ 7.00
SubTotal	\$ 184,307.00
Sales Tax - (8.25%)	\$ 15,204.75
Total	\$ 199,511.75
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 199,511.75

Salesperson : X _____

Accepted By : X _____

Confidential



Selling Equipment



Quote Id: 32247717

Customer: CITY OF ST HELENA RECREATION DEPARTMENT

JOHN DEERE 410 P-Tier Backhoe Loader

Hours:

Stock Number:

Code	Description	Qty
17E0T	410 P-tier Backhoe Loader	1
Standard Options - Per Unit		
183E	JDLink™	1
0202	United States	1
0259	English	1
0351	Translated Text Labels	1
1003	Cab	1
3009	Autoshift Transmission - Mechanical	1
	Front Wheel Drive (MFWD) with	
	Limited Slip Differential	
4006	John Deere 4.5L - FT4/Stage IV	1
5250	Galaxy 21L-24 12PR Rear &	1
	12.5/80-18 10PR Front	
6154	Dual Batteries with Disconnect, Jump	1
	Post, and Engine Block Heater	
6577	1250 lb. (567 kg.) Front Counterweight	1
6752	Extendible Dipperstick	1
7002	Auxiliary Hydraulics with One & Two	1
	Way Flow (Hammer & Thumb/Swinger)	
7028	Pilot Controls, Two Lever, with Pattern	1
	Selection	
7040	Three-Function Loader Hydraulics,	1
	Single Lever	
7700	Less Coupler - Less Thumb	1
7800	Less Backhoe Bucket with Bucket Pins	1
7861	Multi-Purpose Bucket	1
8075	Diagnostic Oil Sampling Ports	1
8096	Premium Mirror Option - Exterior Rear	1
	View Mirrors (2) and Front View Mirror	
	(1)	
8109	Sun Visor	1
8115	MFWD Driveshaft Guard	1
8126	Heavy-Duty Grille Frame	1
8142	LED Light Package	1
8146	Left Side Console Storage with Cup	1
	Holders	
8165	Auto Ride Control	1
8182	Radio, Aptiv Basic Package	1

Confidential



Selling Equipment



MACHINERY

Quote Id: 32247717 Customer: CITY OF ST HELENA RECREATION DEPARTMENT

8208	Seat, Cloth Air-Suspension - Heated	1
8213	Chrome Exhaust Extension	1
Dealer Attachments		
	WAIN ROY Coupler	1
	Wain Roy 12-24" Dig buckets with Teeth	1
	Wain Roy 36" Smooth lip bucket	1
	Amulett hydraulic Thumb	1
	Skyhook	1
	Four Hooks Welded to Front Bucket	1
Other Charges		
	Freight	1

Notice: When operated in California, any off-road diesel vehicle may be subject to the California Air Resources Board In-Use Off-road Diesel Vehicle Regulation. It therefore could be subject to retrofit or accelerated turnover requirements to reduce emissions of air pollutants. For more information, please visit the California Air Resources Board website at:

<http://www.arb.ca.gov/msprog/ordiesel/ordiesel.htm>.



Agenda Report to the City Council

Agenda Section: CONSENT ITEMS

Department: Public Works

DATE:	February 25, 2025
FROM:	Stephanie Killingsworth, Public Works Financial Analyst
SUBJECT:	Consideration and Proposed Adoption of a Resolution Authorizing the City Manager to Execute a Professional Services Agreement with Napa County Resource Conservation District (RCD), in an amount not-to-exceed \$123,400 for York Creek Project Year 5 & 6 Monitoring Services as required for the Upper York Creek Ecosystem Restoration Project (W-26), authorize use of \$123,400 from Fund 237 for the unbudgeted expense, and authorize a budget increase of the same.
RECOMMENDED ACTION:	Staff Recommends City Council Adopt the attached Resolution.
PREVIOUS COUNCIL ACTION:	On September 8, 2020, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2021-023 to provide professional services for York Creek Project Year 1 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26. Resolution No: 2020-90. On November 23, 2021, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2022-041 to provide professional services for York Creek Project Year 2 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26. Resolution No: 2021-145. On March 14, 2023, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2023-031 to provide professional services for York Creek Project Year 3 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26. Resolution No: 2023-22.
STATEMENT OF THE PURPOSE:	To obtain City Council approval for a resolution authorizing a Professional Services Agreement with Napa County Resource Conservation District (RCD) for required monitoring services under the Upper York Creek Ecosystem Restoration Project.
FINANCIAL IMPACT:	The total contract amount of \$123,400 is available in Fund

	237 and requires a budget increase of \$123,400.
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BACKGROUND:

On October 16, 2018, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2019-036 to provide professional services for the development of a Mitigation and Monitoring Plan (MMP) to address and offset environmental effects of the dam removal work on York Creek. Work performed under the PSA included: support the City with input on and technical review of the MMP, participate in meetings with permitting agencies and the City's consultants, and conduct preliminary and/or pre-construction monitoring surveys as needed.

On June 23, 2020, the City of St. Helena entered into a Construction Agreement with McCullough Construction, Inc. STH Contract: FY 2020-75 on W-26 Upper York Creek Ecosystem Restoration and Aquatic Habitat Enhancement Project. Construction commenced on June 29, 2020 and was then substantially completed and inspected on September 24, 2020. The Project involved the partial removal of the Upper York Creek Dam with the overarching goal to restore fish passage and habitat connectivity for steelhead trout (*Oncorhynchus mykiss*), reduce potential for future downstream degradation through low-flow fine sediment releases and their associated fish kills, and allow for the restoration of approximately three acres of degraded riparian and aquatic habitat surrounding the dam and reservoir, including restoration of roughly two acres of native riparian forest. As part of the permitting process, the City is required to develop a Mitigation and Monitoring Plan (MMP) to assess and offset the environmental effects of the dam removal work.

On September 8, 2020, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2021-023 to provide professional services for York Creek Project Year 1 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26. Resolution No: 2020-90.

On November 23, 2021, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2022-041 to provide professional services for York Creek Project Year 2 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26. Resolution No: 2021-145.

On March 14, 2023, the City and RCD entered into a Professional Services Agreement (PSA) STH Contract: FY 2023-031 to provide professional services for York Creek Project Year 3 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26. Resolution No: 2023-22.

The Capital Improvement Program Project No. W-26 was officially closed with a Notice of Completion filed in January 2021.

DISCUSSION:

The City requires a range of environmental services during post-construction phases of the project in order to successfully execute the project and comply with the requirements of the funding agencies. The RCD has extensive knowledge of the York Creek watershed and a history of assessment and monitoring efforts in York Creek and throughout the greater Napa River Basin. All tasks will be executed according to the requirements outlined in the approved Geomorphic and Restoration Monitoring and Adaptive Management Plan for the Upper York Creek Ecosystem Restoration Project.

The RCD will perform all tasks (Attachment 2) in coordination with City staff as well as with project managing consultant EKI Environment & Water, Inc. RCD shall perform the following monitoring tasks:

- Project management – Coordination of monitoring activities and attendance of meetings with City of St Helena and consultants, permitting agencies, and landowners.
- Post-storm reconnaissance surveys/photo-monitoring – Visual inspection of streambed and banks, log structures, and bridges in Reaches 1-5 following a 2-year magnitude storm or greater. Will be performed concurrently with photo monitoring as applicable. Includes up to two events in Year 2.
- Thalweg Surveying - Thalweg surveying is weather-dependent and based on the size of the streamflow events that occur and may not be required every year.
- Channel Cross Section Surveys – Work to be completed in the late spring/summer, after the rainy season but prior to report submittal for inclusion in the annual report. RCD anticipates surveying all 50 sections following a wet year, and a select subset following a dry year.
- Steelhead Spawner Surveys – Up to four spawner surveys, dependent on flow conditions.
- Vegetation Monitoring – RCD subcontract with professional vegetation ecologist/botanist and assist as necessary. Vegetation surveys will be conducted within Reaches 3 and 4 and will include visual surveys to assess: 1) natural revegetation of the streambanks, 2) progress of the growth of planted trees and willow stakes, and 3) success of invasive plant removal efforts.
- Annual Report - Prepare and submit an annual monitoring report documenting the methods and results of monitoring activities completed during the previous year.

Previous monitoring contracts were paid using residual funds from Project W-26. As noted above, this project has been closed out and project funds expended. Staff recommends utilization of Fund 237 - Emergency Flood Relief which has a current balance of \$177,177. This fund was set up to account for reimbursements received as emergency relief following the 2005 floods and has been unused since at least 2008. Because the funds in this account were received as a reimbursement, it is appropriate to use the funds for Upper York Creek Monitoring.

ENVIRONMENTAL REVIEW: This is not a project that requires review under CEQA.

GOAL:

Goal 2: Improve Infrastructure & Further Environmental Sustainability

DOCUMENTS ATTACHMENTS:

[Resolution NCRCD](#)

[Attachment No. 2 Napa County RCD Year 5 & 6](#)

CITY OF ST. HELENA

RESOLUTION NO. 2024-

Resolution authorizing the City Manager to execute a Professional Services Agreement with Napa County Resource Conservation District, in an amount not-to-exceed \$123,400 for York Creek Project Year 5 & 6 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26 and authorizing a budget increase of \$123,400 in Fund 237.

RECITALS

- A. On October 16, 2018, the City and Napa Resource Conservation District (Consultant) entered into the Agreement for Consultant to provide professional services for the development of a Mitigation and Monitoring Plan (MMP) for W-26 Upper York Creek Ecosystem Restoration; and
- B. As part of the permitting process the City is required to develop a Mitigation and Monitoring Plan (MMP) to assess and offset the environmental effects of the dam removal work; and
- C. The City of St. Helena began the W-26 Upper York Creek Ecosystem Restoration project on June 26, 2020, and notice of completion was filed following the January 12, 2021 City Council meeting; and
- D. The Napa County Resource Conservation District has extensive knowledge of the York Creek watershed and a history of assessment and monitoring efforts in York Creek and throughout the greater Napa River basin; and
- E. On September 8, 2020, the City and Napa County Resource Conservation District (Consultant) entered into a Professional Services Agreement (PSA) STH Contract: FY 2021-023 to provide professional services for York Creek Project Year 1 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26; and
- F. On November 23, 2021, the City and Napa County Resource Conservation District (Consultant) entered into a Professional Services Agreement (PSA) STH Contract: FY 2021-023 to provide professional services for York Creek Project Year 2 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26; and
- G. On March 14, 2023, the City and Napa County Resource Conservation District (Consultant) entered into a Professional Services Agreement (PSA) STH Contract: FY 2021-023 to provide professional services for York Creek Project Year 3 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26; and

H. Napa County Resource Conservation District will perform all tasks in coordination with City staff.

RESOLUTION

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

1. Authorizing the City Manager to Execute a Professional Services Agreement with Napa County Resource Conservation District, in an amount not-to-exceed \$123,400 for York Creek Project Year 5 & 6 Monitoring Services for the Upper York Creek Ecosystem Restoration, City Project No. W-26; and
2. Authorizing a budget increase of \$123,400. Funding is provided as follows:

Funding Details	Fund	GL Account	Amount
Budget Increase	Emergency Flood Relief	237-50-00-21-45	123,400
Total FY25			123,400

Approved at a Regular Meeting of the St. Helena City Council on February 25, 2025, by the following vote:

Mayor Dohring: _____
Vice Mayor Deasy: _____
Councilmember Summers: _____
Councilmember Barak: _____
Councilmember Spadarotto: _____

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

City Clerk

**CITY OF ST. HELENA
PROFESSIONAL SERVICES AGREEMENT**

This Agreement is made and entered into as of February 25, 2025 by and between the City of St. Helena, a public agency organized and operating under the laws of the State of California ("City"), and Napa County Resources Conservation District (RCD), a special district with its principal place of business at 1303 Jefferson St, Ste 500B, Napa, CA 94559 (hereinafter referred to as "Consultant"). City and Consultant are sometimes individually referred to as "Party" and collectively as "Parties" in this Agreement.

RECITALS

A. City is a public agency of the State of California and is in need of professional services for the following project:

Upper York Creek Ecosystem Restoration Project, Year 5 & 6 Monitoring (hereinafter referred to as "the Project").

B. Consultant is duly licensed and has the necessary qualifications to provide such services.

C. The Parties desire by this Agreement to establish the terms for City to retain Consultant to provide the services described herein.

AGREEMENT

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Services.

Consultant shall provide the City with the services described in the Scope of Services attached hereto as Exhibit "A."

2. Compensation.

a. Subject to paragraph 2(b) below, the City shall pay for such services in accordance with the Schedule of Charges set forth in Exhibit "A."

b. In no event shall the total amount paid for services rendered by Consultant under this Agreement exceed the sum of \$123,400. This amount is to cover all printing and related costs, and the City will not pay any additional fees for printing expenses. Periodic payments shall be made within 30 days of receipt of an invoice which includes a detailed description of the work performed. Payments to Consultant for work performed will be made on a monthly billing basis.

3. Additional Work.

If changes in the work seem merited by Consultant or the City, and informal consultations with the other party indicate that a change is warranted, it shall be processed in the following manner: a letter outlining the changes shall be forwarded to the City by Consultant with a statement of estimated changes in fee or time schedule. An amendment to this Agreement shall

be prepared by the City and executed by both Parties before performance of such services, or the City will not be required to pay for the changes in the scope of work. Such amendment shall not render ineffective or invalidate unaffected portions of this Agreement.

4. Maintenance of Records.

Books, documents, papers, accounting records, and other evidence pertaining to costs incurred shall be maintained by Consultant and made available at all reasonable times during the contract period and for four (4) years from the date of final payment under the contract for inspection by City.

5. Term.

The term of this Agreement shall be from February 25, 2025 to February 25, 2027 unless earlier terminated as provided herein. The Parties may, by mutual, written consent, extend the term of this Agreement if necessary to complete the Project. Consultant shall perform its services in a prompt and timely manner within the term of this Agreement and shall commence performance upon receipt of written notice from the City to proceed ("Notice to Proceed"). The Notice to Proceed shall set forth the date of commencement of work.

6. Delays in Performance.

a. Neither City nor Consultant shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Agreement, such circumstances include but are not limited to, abnormal weather conditions; floods; earthquakes; fire; epidemics; pandemics; war; riots and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage or judicial restraint.

b. Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Agreement.

7. Compliance with Law.

a. Consultant shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local government, including Cal/OSHA requirements.

b. If required, Consultant shall assist the City, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies.

c. If applicable, Consultant is responsible for all costs of clean up and/ or removal of hazardous and toxic substances spilled as a result of his or her services or operations performed under this Agreement.

8. Standard of Care; Performance of Employees

a. Consultant's services will be performed in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions.

b. Consultant's employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including a City Business License, and that such licenses and approvals shall be maintained throughout the term of this Contract. As provided for in the indemnification provisions of this Contract, Consultant shall perform, at its own cost and expense and without reimbursement from the City, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the City, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

9. Assignment and Subcontracting

Consultant shall not assign, sublet, or transfer this Agreement or any rights under or interest in this Agreement without the written consent of the City, which may be withheld for any reason. Any attempt to so assign or so transfer without such consent shall be void and without legal effect and shall constitute grounds for termination. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement. Nothing contained herein shall prevent Consultant from employing independent associates and subcontractors as Consultant may deem appropriate to assist in the performance of services hereunder.

10. Independent Contractor

Consultant is retained as an independent contractor and is not an employee of City. No employee or agent of Consultant shall become an employee of City. The work to be performed shall be in accordance with the work described in this Agreement, subject to such directions and amendments from City as herein provided.

11. Insurance. Consultant shall not commence work for the City until it has provided evidence satisfactory to the City it has secured all insurance required under this section. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has secured all insurance required under this section.

a. Commercial General Liability

(i) The Consultant shall take out and maintain, during the performance of all work under this Agreement, in amounts not less than specified herein, Commercial General Liability Insurance, in a form and with insurance companies acceptable to the City.

(ii) Coverage for Commercial General Liability insurance shall be at least as broad as the following:

(1) Insurance Services Office Commercial General Liability coverage (Occurrence Form CG 00 01) or exact equivalent.

(iii) Commercial General Liability Insurance must include coverage for the following:

- (1) Bodily Injury and Property Damage
- (2) Personal Injury/Advertising Injury
- (3) Premises/Operations Liability
- (4) Products/Completed Operations Liability
- (5) Aggregate Limits that Apply per Project
- (6) Explosion, Collapse and Underground (UCX) exclusion deleted
- (7) Contractual Liability with respect to this Agreement
- (8) Property Damage
- (9) Independent Contractors Coverage

(iv) The policy shall contain no endorsements or provisions limiting coverage for (1) contractual liability; (2) cross liability exclusion for claims or suits by one insured against another; (3) products/completed operations liability; or (4) contain any other exclusion contrary to the Agreement.

(v) The policy shall give City, its officials, officers, employees, agents and City designated volunteers additional insured status using ISO endorsement forms CG 20 10 10 01 and 20 37 10 01, or endorsements providing the exact same coverage.

(vi) The general liability program may utilize either deductibles or provide coverage excess of a self-insured retention, subject to written approval by the City, and provided that such deductibles shall not apply to the City as an additional insured.

b. Automobile Liability

(i) At all times during the performance of the work under this Agreement, the Consultant shall maintain Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, in a form and with insurance companies acceptable to the City.

(ii) Coverage for automobile liability insurance shall be at least as broad as Insurance Services Office Form Number CA 00 01 covering automobile liability (Coverage Symbol 1, any auto).

(iii) The policy shall give City, its officials, officers, employees, agents and City designated volunteers additional insured status.

(iv) Subject to written approval by the City, the automobile liability program may utilize deductibles, provided that such deductibles shall not apply to the City as an additional insured, but not a self-insured retention.

c. Workers' Compensation/Employer's Liability

(i) Consultant certifies that he/she is aware of the provisions of Section 3700 of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and he/she will comply with such provisions before commencing work under this Agreement.

(ii) To the extent Consultant has employees at any time during the term of this Agreement, at all times during the performance of the work under this Agreement, the Consultant shall maintain full compensation insurance for all persons employed directly by him/her to carry out the work contemplated under this Agreement, all in accordance with the "Workers' Compensation and Insurance Act," Division IV of the Labor Code of the State of California and any acts amendatory thereof, and Employer's Liability Coverage in amounts indicated herein. Consultant shall require all subconsultants to obtain and maintain, for the period required by this Agreement, workers' compensation coverage of the same type and limits as specified in this section.

d. Professional Liability (Errors and Omissions)

At all times during the performance of the work under this Agreement the Consultant shall maintain professional liability or Errors and Omissions insurance appropriate to its profession, in a form and with insurance companies acceptable to the City and in an amount indicated herein. This insurance shall be endorsed to include contractual liability applicable to this Agreement and shall be written on a policy form specifically designed to protect against acts, errors or omissions of the Consultant. "Covered Professional Services" as designated in the policy must specifically include work performed under this Agreement. The policy must "pay on behalf of" the insured and must include a provision establishing the insurer's duty to defend.

e. Minimum Policy Limits Required

(i) The following insurance limits are required for the Agreement:

Combined Single Limit

Commercial General Liability	\$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury, and property damage
Automobile Liability	\$1,000,000 combined single limit
Employer's Liability	\$1,000,000 per accident or disease
Professional Liability	\$1,000,000 per claim and aggregate (errors and omissions)

(ii) Defense costs shall be payable in addition to the limits.

(iii) Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as Additional Insured pursuant to this Agreement.

f. Evidence Required

Prior to execution of the Agreement, the Consultant shall file with the City evidence of insurance from an insurer or insurers certifying to the coverage of all insurance required herein. Such evidence shall include original copies of the ISO CG 00 01 (or insurer's equivalent) signed by the insurer's representative and Certificate of Insurance (Acord Form 25-S or equivalent), together with required endorsements. All evidence of insurance shall be signed by a properly authorized officer, agent, or qualified representative of the insurer and shall certify the names of the insured, any additional insureds, where appropriate, the type and amount of the insurance, the location and operations to which the insurance applies, and the expiration date of such insurance.

g. Policy Provisions Required

(i) Consultant shall provide the City at least thirty (30) days prior written notice of cancellation of any policy required by this Agreement, except that the Consultant shall provide at least ten (10) days prior written notice of cancellation of any such policy due to non-payment of premium. If any of the required coverage is cancelled or expires during the term of this Agreement, the Consultant shall deliver renewal certificate(s) including the General Liability Additional Insured Endorsement to the City at least ten (10) days prior to the effective date of cancellation or expiration.

(ii) The Commercial General Liability Policy and Automobile Policy shall each contain a provision stating that Consultant's policy is primary insurance and that any insurance, self-insurance or other coverage maintained by the City or any named insureds shall not be called upon to contribute to any loss.

(iii) The retroactive date (if any) of each policy is to be no later than the effective date of this Agreement. Consultant shall maintain such coverage continuously for a period of at least three years after the completion of the work under this Agreement. Consultant shall purchase a one (1) year extended reporting period A) if the retroactive date is advanced past the effective date of this Agreement; B) if the policy is cancelled or not renewed; or C) if the policy is replaced by another claims-made policy with a retroactive date subsequent to the effective date of this Agreement.

(iv) All required insurance coverages, except for the professional liability coverage, shall contain or be endorsed to provide a waiver of subrogation in favor of the City, its officials, officers, employees, agents, and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(v) The limits set forth herein shall apply separately to each insured against whom claims are made or suits are brought, except with respect to the limits of liability. Further the limits set forth herein shall not be construed to relieve the Consultant from liability in excess of such coverage, nor shall it limit the Consultant's indemnification obligations to the City and shall not preclude the City from taking such other actions available to the City under other provisions of the Agreement or law.

h. Qualifying Insurers

(i) All policies required shall be issued by acceptable insurance companies, as determined by the City, which satisfy the following minimum requirements:

(1) Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and admitted to transact in the business of insurance in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

i. Additional Insurance Provisions

(i) The foregoing requirements as to the types and limits of insurance coverage to be maintained by Consultant, and any approval of said insurance by the City, is not intended to and shall not in any manner limit or qualify the liabilities and obligations otherwise assumed by the Consultant pursuant to this Agreement, including but not limited to, the provisions concerning indemnification.

(ii) If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Consultant or City will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, City may cancel this Agreement.

(iii) The City may require the Consultant to provide complete copies of all insurance policies in effect for the duration of the Project.

(iv) Neither the City nor any of its officials, officers, employees, agents or volunteers shall be personally responsible for any liability arising under or by virtue of this Agreement.

j. Subconsultant Insurance Requirements. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the City that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the City as an additional insured using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, City may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

12. Indemnification.

a. To the fullest extent permitted by law, Consultant shall defend (with counsel of City's choosing), indemnify and hold the City, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's services, the Project or this Agreement, including without limitation the payment of all damages, expert witness fees and attorney's fees and other related costs and expenses. Consultant's obligation to indemnify

shall not be restricted to insurance proceeds, if any, received by Consultant, the City, its officials, officers, employees, agents, or volunteers.

b. If Consultant's obligation to defend, indemnify, and/or hold harmless arises out of Consultant's performance of "design professional" services (as that term is defined under Civil Code section 2782.8), then, and only to the extent required by Civil Code section 2782.8, which is fully incorporated herein, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

13. California Labor Code Requirements.

a. Consultant is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). If the services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Consultant agrees to fully comply with such Prevailing Wage Laws. Consultant shall defend, indemnify and hold the City, its officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. It shall be mandatory upon the Consultant and all subconsultants to comply with all California Labor Code provisions, which include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Section 1777.1). The requirement to submit certified payroll records directly to the Labor Commissioner under Labor Code section 1771.4 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Section 1771.4.

b. If the services are being performed as part of an applicable "public works" or "maintenance" project, then pursuant to Labor Code Sections 1725.5 and 1771.1, the Consultant and all subconsultants performing such services must be registered with the Department of Industrial Relations. Consultant shall maintain registration for the duration of the Project and require the same of any subconsultants, as applicable. Notwithstanding the foregoing, the contractor registration requirements mandated by Labor Code Sections 1725.5 and 1771.1 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Sections 1725.5 and 1771.1.

c. This Agreement may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance requirements. Any stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor that affect Consultant's performance of services, including any delay, shall be Consultant's sole responsibility. Any delay arising out of or resulting from such stop orders shall be considered Consultant caused delay and shall not be compensable by the City. Consultant shall defend, indemnify and hold the City, its officials, officers, employees and agents free and harmless from any claim or liability arising out of stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor.

14. Safety.

Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed. Safety precautions as applicable shall include, but shall not be limited to: (A) adequate life protection and life-saving equipment and procedures; (B) instructions in accident prevention for all employees and subcontractors, such as safe walkways, scaffolds, fall protection ladders, bridges, gang planks, confined space procedures, trenching and shoring, equipment and other safety devices, equipment and wearing apparel as are necessary or lawfully required to prevent accidents or injuries; and (C) adequate facilities for the proper inspection and maintenance of all safety measures.

15. Verification of Employment Eligibility.

By executing this Agreement, Consultant verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens, including, but not limited to, the Immigration Reform and Control Act of 1986, as may be amended from time to time, and shall require all subconsultants and sub-subconsultants to comply with the same.

16. INTENTIONALLY DELETED17. Laws and Venue.

This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a the Superior Court of California for the County of Napa.

18. Termination or Abandonment

a. City has the right to terminate or abandon any portion or all of the work under this Agreement by giving ten (10) calendar days written notice to Consultant. In such event, City shall be immediately given title and possession to all original field notes, drawings and specifications, written reports and other documents produced or developed for that portion of the work completed and/or being abandoned. City shall pay Consultant the reasonable value of services rendered for any portion of the work completed prior to termination. If said termination occurs prior to completion of any task for the Project for which a payment request has not been received, the charge for services performed during such task shall be the reasonable value of such services, based on an amount mutually agreed to by City and Consultant of the portion of such task completed but not paid prior to said termination. City shall not be liable for any costs other than the charges or portions thereof which are specified herein. Consultant shall not be entitled to payment for unperformed services, and shall not be entitled to damages or compensation for termination of work.

b. Consultant may terminate its obligation to provide further services under this Agreement upon thirty (30) calendar days' written notice to City only in the event of substantial failure by City to perform in accordance with the terms of this Agreement through no fault of Consultant.

19. Ownership of Documents and Confidential Information.

a. All deliverables and other documents generated by Consultant in the performance of the Services, including all work papers, work-in-progress, designs, drawings, documents, data, computations, specifications, studies and reports prepared by Consultant as a part of the Services or authorized Additional Services ("Consultant Work Product") shall belong to and be subject to the sole ownership and use of City.

b. Except as otherwise provided in "Termination or Abandonment," above, all original field notes, written reports, drawings and specifications and other documents, produced or developed for the Project shall, upon payment in full for the services described in this Agreement, be furnished to and become the property of the City.

c. During the course of the performance of this Agreement, Consultant may receive written or verbal information from City, its representatives or agents, not in the public domain. Such information may include City's know how, trade secrets, and other proprietary and confidential information and Consultant agrees to treat such information as confidential information belonging to City. Consultant agrees that neither it, nor its officers, employees, representatives, agents, successors, or assigns, will disclose such information to any third party or use the same in any manner without the prior written consent of City. Moreover, Consultant agrees to safeguard such proprietary and confidential information from unauthorized disclosure and/or use using the same degree of care it uses to protect its own proprietary and confidential information, but not less than a reasonable standard of care. In the event that disclosure of such information is sought pursuant to any law or regulation, Consultant shall promptly notify City of such fact to allow City to assert whatever exclusions or exemptions may be available to it under applicable law or regulation.

20. Organization

Consultant shall assign Lucas Patzek as Project Manager. The Project Manager shall not be removed from the Project or reassigned without the prior written consent of the City.

21. Limitation of Agreement.

This Agreement is limited to and includes only the work included in the Project described above.

22. Notice

Any notice or instrument required to be given or delivered by this Agreement may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to:

CITY:

City of St. Helena
1088 College Avenue.
St. Helena, CA 94574
Attn: Eric Janzen, Public Works

CONSULTANT:

Napa County RCD
1303 Jefferson Street Suite 500B
Napa, CA 94559
Attn: Lucas Patzek, Executive Director

and shall be effective upon receipt thereof.

23. Third Party Rights

Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than the City and the Consultant.

24. Equal Opportunity Employment.

Consultant represents that it is an equal opportunity employer and that it shall not discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, sex, age or other interests protected by the State or Federal Constitutions. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

25. Entire Agreement

This Agreement, with its exhibits, represents the entire understanding of City and Consultant as to those matters contained herein, and supersedes and cancels any prior or contemporaneous oral or written understanding, promises or representations with respect to those matters covered hereunder. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. This Agreement may not be modified or altered except in writing signed by both Parties hereto. This is an integrated Agreement.

26. Severability

The unenforceability, invalidity or illegality of any provision(s) of this Agreement shall not render the remaining provisions unenforceable, invalid or illegal.

27. Successors and Assigns

This Agreement shall be binding upon and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party to this Agreement. However, Consultant shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of City. Any attempted assignment without such consent shall be invalid and void.

28. Non-Waiver

None of the provisions of this Agreement shall be considered waived by either Party, unless such waiver is specifically specified in writing.

29. Time of Essence

Time is of the essence for each and every provision of this Agreement.

30. City's Right to Employ Other Consultants

City reserves its right to employ other consultants, including engineers, in connection with this Project or other projects.

31. Prohibited Interests

Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no director, official, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

[SIGNATURES ON FOLLOWING PAGE]

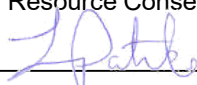
**SIGNATURE PAGE FOR PROFESSIONAL SERVICES AGREEMENT
BETWEEN CITY OF ST. HELENA
AND NAPA COUNTY RESOURCE CONSERVATION DISTRICT (RCD)**

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

CITY OF ST. HELENA

Napa County Resource Conservation District (RCD)

By: _____
Anil Comelo
City Manager

By:  _____
Its: Executive Director

Printed Name: Lucas Patzek

ATTEST:

By: _____
City Clerk

APPROVED AS TO FORM:

By: _____
Ethan Walsh, City Attorney

EXHIBIT A
Scope of Services

Year 5 (2024-25) and Year 6 (2025-26) Post-Project Monitoring

Upper York Creek Habitat Restoration Project

Workscope and Estimated Budget

Napa RCD 2/6/2025

Task	Cost	Description
Project management	9,700	Coordination of monitoring activities with City of St Helena and consultants, permitting agencies, and landowners. Includes renewing right-of-entry agreements with landowners. Invoicing and administration of agreement. Year 5 (8 mo.) and Year 6 (12 mo.).
Post-storm reconnaissance survey (weather-dependent)	6,850	Post-storm reconnaissance surveys to assess effects of large winter storms and inform adaptive management. These surveys are weather-dependent and based on the size of the streamflow events that occur and may not be required every year. This budget includes a single survey for Years 5 and 6. Includes subcontracted geomorphologist or other qualified expert consultant.
Thalweg surveying (weather-dependent)	9,900	Topographic survey of a 1.1-mile subreach of the thalweg to assess channel incision/aggradation, log structures, and bridges. Thalweg surveying is weather-dependent and based on the size of the streamflow events that occur and may not be required every year. This budget includes a single survey for Years 5 and 6.
Cross-section surveying (weather-dependent)	18,350	Topographic surveying of up to 50 channel cross sections to assess scour/deposition, bank erosion, and capacity changes. Cross section surveying is weather-dependent and based on the size of the streamflow events that occur and may not be required every year. This budget includes a single survey for Years 5 and 6.
Photo-monitoring	3,850	Photomonitoring at up to 56 established photo-points to document changes at bridges, log structures, and graded areas for Year 5. Required to be conducted annually for Years 1-5, and again in Years 7 and 10.
Steelhead spawner surveys	20,600	Surveys of Reaches 3, 4, and 5, to identify evidence of steelhead spawning activity in Upper York Creek for Years 5 and 6. Up to four surveys per year will be conducted, dependent on flow conditions.
Vegetation surveys	42,800	Vegetation surveys for Years 5 and 6. RCD will subcontract with professional vegetation ecologist/botanist, and assist as necessary. Vegetation surveys are required annually and will be conducted within Reaches 3 and 4 and will include visual surveys to assess: 1) natural revegetation of the streambanks, 2) progress of the growth of planted trees and willow stakes, and 3) success of invasive plant removal efforts.
Annual report	11,350	Preparation and submittal of Year 4 and Year 5 annual monitoring reports documenting the methods and results of monitoring activities completed during Years 4 and 5 of the monitoring program.
Total	123,400	

Post-Project Monitoring Schedule

Upper York Creek Habitat Enhancement Project

Napa RCD

pdb 1/29/2025

Task	2024-25 (Year 5)												2025-26 (Year 6)											
	2024			2025												2026								
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Project management																								
Post-storm reconnaissance surveys					?											?								
Thalweg surveying										?												?		
Cross-section surveying										?												?		
Photo monitoring																								
Steelhead spawner surveys																								
Vegetation surveys																								
Annual report					Y4 Report									Y5 Report										

DETAILED BUDGET CALCULATOR

Upper York Creek Post-Project Monitoring

Napa RCD
pdb 2/6/2025

Task	Type	Staff/Item	Hrs/Quant	Rate	Cost	Description
Annual Project Management						
labor		RCD Executive Director	6	149.08	894.48	city/landowner/agency coord, mtgs
labor		RCD Environmental Scientist III	24	143.28	3,438.72	city/landowner/agency coord, mtgs
labor		RCD Environmental Scientist II	8	112.08	896.64	city/landowner/agency coord, mtgs
labor		RCD Admin Asst	6	100.05	600.30	admin
subtotal					5,830.14	
Post-Storm Recon (1 survey)						
labor		RCD Environmental Scientist III	4	143.28	573.12	monitor/coord
labor		RCD Environmental Scientist III	8	143.28	1,146.24	field work
labor		RCD Environmental Scientist III	4	143.28	573.12	data processing
expense		subcontractor	4500	1.00	4,500.00	site inspection, prep memo
expense		vehicle (mi)	50	0.670	33.50	1 vehicle
expense		tablet (day)	1	10.00	10.00	iPad
expense		waders (day)	1	5.00	5.00	2 sets
subtotal					6,840.98	
Thalweg Surveying (1 survey, 1.1-mile subreach)						
labor		RCD Environmental Scientist III	4	143.28	573.12	pre-field coord/prep
labor		RCD Environmental Scientist III	24	143.28	3,438.72	field work, 6000 ft, 3 days
labor		RCD Environmental Scientist II	24	112.08	2,689.92	field work, 6000 ft, 3 days
labor		RCD Environmental Scientist III	20	143.28	2,865.60	data processing
expense		vehicle (mi)	150	0.670	100.50	1 vehicle, 3 visits
expense		diff level survey kit (day)	3	50.00	150.00	inst, tripod, stadia rod, tape, tablet
expense		waders (day)	6	5.00	30.00	2 sets
expense		consumables	50	1.00	50.00	rebar, stakes, flagging
subtotal					9,897.86	
Cross Section Surveying (1 survey, up to 50 sections)						
labor		RCD Environmental Scientist III	8	143.28	1,146.24	pre-field coord/prep
labor		RCD Environmental Scientist III	48	143.28	6,877.44	field work, 6 days
labor		RCD Environmental Scientist II	48	112.08	5,379.84	field work, 6 days
labor		RCD Environmental Scientist III	30	143.28	4,298.40	data processing
expense		vehicle (mi)	300	0.670	201.00	1 vehicle, 6 visits
expense		diff level survey kit (day)	6	50.00	300.00	inst, tripod, stadia rod, tape, tablet
expense		waders (day)	12	5.00	60.00	2 sets
expense		consumables	100	1.00	100.00	rebar, stakes, flagging
subtotal					18,362.92	
Photo-Monitoring (1 time)						
labor		RCD Environmental Scientist III	4	143.28	573.12	monitor/coord
labor		RCD Environmental Scientist III	8	143.28	1,146.24	field work
labor		RCD Environmental Scientist II	8	112.08	896.64	field work
labor		RCD Environmental Scientist III	8	143.28	1,146.24	data processing
expense		vehicle (mi)	50	0.670	33.50	1 vehicle
expense		tablet (day)	2	10.00	20.00	iPad
expense		waders (day)	2	5.00	10.00	2 sets
subtotal					3,825.74	
Steelhead Spawner Surveying (1 year, up to 4 surveys)						
labor		RCD Environmental Scientist III	4	143.28	573.12	monitor/coord
labor		RCD Environmental Scientist III	32	143.28	4,584.96	field work, 4 days
labor		RCD Environmental Scientist II	32	112.08	3,586.56	field work, 4 days
labor		RCD Environmental Scientist II	12	112.08	1,344.96	data processing
expense		vehicle (mi)	200	0.670	134.00	1 vehicle, 4 visits
expense		tablet (day)	4	10.00	40.00	iPad
expense		waders (day)	8	5.00	40.00	2 sets
subtotal					10,303.60	
Vegetation Surveys (1 year)						
labor		RCD Executive Director	4	149.08	596.32	contract admin
labor		RCD Environmental Scientist II	8	112.08	896.64	field assistance
expense		Subcontractor	19900	1.00	19,900.00	conduct veg surveys, prep data/rpt
subtotal					21,392.96	
Annual Report						
labor		RCD Environmental Scientist III	24	143.28	3,438.72	report prep
labor		RCD Environmental Scientist II	20	112.08	2,241.60	report prep
subtotal					5,680.32	



Agenda Report to the City Council

Agenda Section: OLD BUSINESS

Department: Administration

DATE:	February 25, 2025
FROM:	April Mitts, Assistant City Manager
SUBJECT:	Consideration and Proposed Approval of a Resolution Rescinding Resolution 2023-63 and Adopting Updated Rules of Procedure for the Conduct of Council meetings and Standards of Conduct.
RECOMMENDED ACTION:	Adopt the attached Resolution.
PREVIOUS COUNCIL ACTION:	September 26, 2023 - City Council adopted Rules of Procedure and Standards of Conduct and provided feedback to update Section 3.4(e).
STATEMENT OF THE PURPOSE:	Presented updated Rules of Procedure and Standards of Conduct for adoption.
FINANCIAL IMPACT:	None

BACKGROUND:

On October 11, 2022, the City Council appointed a subcommittee of Mayor Dohring and then Council Member Hardy to work with the City Manager and City Clerk to address key items for effective rules of procedure for the conduct of meetings and standards of conducts for all elected and appointees of the City Council.

On September 26, 2023, City Council adopted Resolution 2023-63 adopting the updated Rules of Procedure for the Conduct of Council Meetings and City Council Standards of Conduct. At the same meeting, it was agreed that the Sub Committee would add language to Section 3.4(e) regarding the process to address alleged violations to the Code of Ethics and Conduct and bring the document back to City Council for adoption.

DISCUSSION:

With the resignation of Council Member Hardy in 2023, staff worked with Mayor Dohring and City Attorney Ethan Walsh to incorporate the changes.

The revised Rules of Procedure for the Conduct of Council Meetings and City Council Standards of Conduct are being brought to City Council for approval. The updates are reflected using Track Changes in Attachment 1 and summarized below.

Incorporated within the Motion to Adopt Resolution 2023-128:

1. Page 26 - Updated definition of excessive absences to, "failing to attend 3 consecutive meetings or 75% of the meetings in a 12-month period..."

2. Page 28 - City Council Reports - updated to once per year

Requested to Bring back to City Council for Consideration:

1. Pages 41-42 - Added language back to Section 3.4(e) noting the process to address alleged violation(s) of code of Ethics and Conduct.

ENVIRONMENTAL REVIEW: N/A

GOAL:

Miscellaneous/Other

DOCUMENTS ATTACHMENTS:

[Attachment 1 - 2023 Rules of Procedure and Conduct Edits following 09.26.23 Council Meeting](#)

[Attachment 2 - Resolution Conduct of Meetings City Council, Boards and Commissions Resolution](#)

Exhibit A



CITY COUNCIL, BOARDS, COMMITTEES & COMMISSIONS

RULES OF PROCEDURE FOR THE CONDUCT OF MEETINGS

&

STANDARDS OF CONDUCT

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APPENDIX

Exhibit–*Rosenberg’s Rules of Order*: Simple Parliamentary Procedures for the 21st Century

1. PURPOSE

The purpose for establishing City Council Protocols is to provide an effective environment for the City Council to provide leadership. The protocols may be amended by resolution adopted by a majority vote of the Council Members and should be reviewed on a regular basis to ensure that the document remains helpful to the Council by providing a framework for effective leadership.

The protocols set forth herein are not intended to limit the inherent power and general legal authority of the City Council. Any of the protocols herein may be waived by a majority vote of the Council Members when it is deemed that there is good cause to do so based upon the particular facts and circumstances.

1.1 Council-Manager Form of Government

The City of St. Helena operates according to the Council-Manager form of government which vests authority in an elected City Council which, in turn, hires an appointed executive, the City Manager. The City Council is composed of five members elected from the City on a nonpartisan basis to serve overlapping four-year terms. The Mayor is elected at-large to serve a two-year term as presiding officer at City Council meetings and as the official head of the City for legislative and ceremonial purposes. The City Manager is appointed by the City Council and serves at the pleasure of that body.

The City Council is the City's legislative and policy-making body. Acting as a whole, the City Council is responsible for setting the direction of City policy and for adopting ordinances, resolutions and other orders as necessary for governing the City. The City Manager is responsible for the overall administration of the City, which includes implementation of the general policies set by the City Council in addition to the day-to-day operation of all City functions. The City Manager, with the help of the Staff, provides the City Council with the information needed to fulfill its policy-making role.

The Council-Manager form of government separates legislative and executive responsibilities in a manner similar to state and federal governments. This system provides "checks and balances" of both policy and administrative branches of government by limiting the power of each.

1.2 City Council Vision and City Council Mission

Council Vision

St. Helena strives to be a diverse, inclusive, family-friendly, economically and environmentally sustainable community which prudently manages all of its resources, continues to improve its infrastructure, ensures its water security, provides a full range of housing, business, cultural and

recreational opportunities and cherishes its historic, small-town character, beautiful natural environment and high quality of life.

Council Mission

The City of St. Helena is dedicated to serving its citizens by:

- Promoting a culture of equity, diversity and inclusion
- Supporting thriving families and ensuring the health and wellbeing of our youth
- Ensuring our long-term economic sustainability and focusing on new and diverse sources of revenue
- Preventing, preparing for, and mitigating fire and other local emergencies
- Improving and maintaining City infrastructure
- Updating our water management policies to ensure an adequate water supply
- Responding innovatively to climate change challenges and adopting environmentally sustainable best practices
- Preserving our historic, small-town, rural character
- Expanding recreational, active transportation and cultural opportunities
- Facilitating innovative, well-designed housing for residents of all backgrounds, ages and income levels
- Encouraging full civic participation and ongoing communication
- Strengthening regional collaboration with other public entities and building partnerships with local service providers and stakeholders

(See Resolution Number 2021~~---~~62, dated May 11, 2021.)

2. RULES OF PROCEDURE FOR THE CONDUCT OF COUNCIL MEETINGS

2.1 Regular Meeting

The Council shall hold a Regular Meeting on the second and fourth Tuesday of each month, except that the Council may by motion at a Regular Meeting and with adequate public notice, either cancel that meeting or reschedule it to some other date.

Regular Meetings shall be held at the Vintage Hall Board Room, 465 Main Street, St. Helena, and shall begin at 6:00 p.m. If it is necessary to hold a closed session prior to the start of a Regular Meeting, the closed session may begin earlier than the normal starting time to allow the Regular Meeting to begin at 6:00 p.m. Closed session may also occur after a regular meeting was adjourned or outside of a regular meeting day. The closed session shall begin in an open meeting and the Council shall adjourn to closed session.

2.2 Special, Emergency, and Adjourned Meetings

(a) **Special Meetings.** The Mayor or the Vice Mayor in the Mayor's absence or a majority of the members of the Council or the City Manager may at any time call a Special Meeting. At least twenty-four hours before a Special Meeting, written notice of the meeting stating its time and place and the subjects to be considered shall be (a) delivered to the Mayor and each Councilmember personally or by any other means; (b) posted on the Council's principal bulletin board, City website and place of meeting; and (c) emailed to the agenda subscribers. Only those items of business specified in the notice may be considered at a Special Meeting called in this manner.

(b) **Emergency Meeting.** The Council may hold an Emergency Meeting in emergency situations as set forth in the City's Municipal Code and State Law.

(c) **Adjourned Meeting.** A properly called Regular, Special, or Emergency Meeting may be adjourned to a time and place specified. A copy of the notice of adjournment shall be posted as specified on the door of the place where the meeting was held within twenty-four hours after the time of the adjournment. Further notice need not be given of an adjourned session of a properly called Regular, Special, or Emergency Meeting.

2.3 Regular Meeting Agenda

(a) **Setting and Posting of Agenda.** The agenda of business to come before the Council at a Regular Meeting shall normally be closed at the end of eighteen business days preceding the meeting. Under State Law the agenda for a Regular Meeting must be posted at least seventy-two (72) hours prior to the scheduled convening of the Regular Meeting, and no items may be added to the agenda fewer than seventy-two (72) hours prior to the meeting except as may be allowed by State Law. The City Council endeavors to publish the meeting agenda as early as possible prior to the meeting, but no later than 72 hours in advance. (b) **Placing Items on the Council Agenda.** Each City Council agenda shall specifically provide for a discussion of Future Agenda Items. Any Council Member may request that an item be considered on a future agenda during that portion of the City Council meeting and, upon agreement by a second Council Member concurring that Staff time and City resources should be expended on the item, the item shall be placed on the soonest practical regularly scheduled Council meeting as determined by the City Manager. A member of the public may request that an item be placed on a future agenda during Public Forum or through other communication with a Council Member. Staff reports may not be prepared on Council Member requested items until Council discussion has occurred and direction provided by the Council unless Staff otherwise determines. If Council

action is contemplated, proposed action shall be included in the Staff report. The City Manager may also add any item of business to a future agenda in his or her sole discretion.

(c) **Agenda Packet Distribution.** Each Councilmember shall be furnished an e-agenda by no later than 5:00 p.m., on the Friday prior to the regular meeting. However, staff will strive to publish the agenda as early as possible. The requirement is to publish 72 hours in advance meeting Brown Act guidelines. The agenda and agenda materials shall be available for public inspection and distribution or copying at ~~that~~ the time of publication. Any agenda materials not included in the agenda package by 5:00 p.m., that Friday shall be separately identified, and the Council may by majority vote continue such agenda item until the following meeting to allow for proper study of the materials.

(d) **Order of Agenda.** The business of the Council shall be taken up for consideration in substantially the following order except as may be otherwise ordered:

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adoption of the Agenda
5. Approval of the Minutes
6. Public Forum
7. Reports by Staff and City Council, Future Agenda Items and AB 1234 Reports
8. Presentations and Public Recognitions
9. Staff Briefing
10. Consent Items and Items Removed from Consent
11. Public Hearings
12. Old Business
13. New Business
14. City Council Reports
15. Adjournment

(e) A copy of the agenda and the package of agenda materials shall be made available for public inspection at City Hall at or near the time they are circulated to the City Council.

2.4 Public Testimony and Comments Before the Council

(a) **Addressing the Council Generally.** Each person addressing the Council may give their name and address (optional) in an audible tone of voice for the record. Each person's comments are limited to four minutes except as provided in section (b) regarding land use Public Hearings. In the further interest of time, the Mayor may reduce the four-minute time limit for all speakers in circumstances where a large number of citizens intend to make public comments. Additionally, speakers may be asked to limit their comments to new materials and not repeat what a prior speaker said. Organized groups may choose a single spokesperson who may speak for the group. Speakers may not concede their allotted time to another speaker. The Mayor may extend time for the speaker.

(b) **Addressing Council at Land Use Public Hearings.** An applicant appellant at a land use Public Hearing shall be permitted to address the Council for 15 minutes following the Staff report. If there is a spokesperson for the opposition, the spokesperson shall be permitted to speak for 15 minutes. All other speakers are limited to four minutes each. Applicant shall first be permitted five minutes at close of public comments for rebuttal. If the applicant is the appellee the appellant shall have 15 minutes, the applicant appellee shall have 15 minutes, the appellant five minutes, and the applicant appellee five minutes.

(c) **Presentation by Spokesperson.** Whenever any group of persons wishes to address the Council on the same subject matter, it shall be proper for the Mayor to request that a spokesperson be chosen by the group to address the Council, and, in case additional matters are to be presented at the time by any other member of the group, to limit the number of persons so addressing the Council so as to avoid unnecessary repetition before the Council.

(d) **Irrelevant Testimony.** The Mayor shall rule out of order any testimony not relevant to the agenda item then under discussion.

(e) **Protocol.** The purpose of public testimony is for Councilmembers to benefit from the views of the public. Comments from the public should be directed towards the Council. Councilmembers and Staff should avoid entering into a dialogue with members of the public who may address the Council. Questions raised by members of the public may be referred to Staff.

(f) **Public Comment on Agendized Items.** Members of the public are entitled to speak on any item on the agenda during a Public Hearing on the subject matter opened by the Mayor. Each person is entitled to speak on any agenda item only once at any meeting, and the right to speak at the appropriate time waives any further right to address the Council on that item at that meeting. Participation in debate on any item before the Council shall be limited to members of the Council, although Councilmembers may ask members of the public for additional information.

Written communications addressed to the City Council are to be referred to the City Clerk for:

Forwarding to the Council and posting to the appropriate agenda packet item. Written communication must be received at least three hours prior to the meeting to be included in the agenda packet. Written communication will not be read aloud at the meeting.

(g) **Public Comment on Non-Agendized Items.** Members of the public are entitled to speak on matters of municipal concern not on the agenda, during consideration of that portion of the meeting agenda entitled "Public Forum" when that item is called by the Mayor. Each person is entitled to speak on non-agendized items only once at any meeting. Brief questions by Councilmembers for clarifications may be posed and answered, and Councilmembers may make requests that items be placed on future agendas, but in accordance with State Law, no substantive discussion may take place unless and until the matter properly appears on the agenda.

2.5 Roll Call and Voice Votes

A roll call vote shall be taken on the approval of the Consent Calendar, the introduction of ordinances, and the adoption of ordinances, resolutions, and orders for the payment of money. Roll call votes shall be entered in the minutes of the Council showing those members voting yes, those voting no, and those abstaining or absent.

Any other motion may be passed by voice vote provided, however, that any Councilmember may request a roll call vote on any items to be voted on.

2.6 Consent Items

Those items on the agenda considered routine by the City Manager shall be grouped together under "Consent Items" and the recommended actions approved by a single vote of the Council. At the request of any Councilmember or any other person present at the meeting, a Consent Item shall be considered separately following approval of the remaining "Consent Items." Items approved under the heading "Consent Items" will appear in the Council minutes in their proper form, as if approved item by item.

2.7 Reports

Under the agenda heading "Reports" the City Manager, other City Staff, and Councilmembers may make reports on matters not on the agenda. Also at this time, Councilmembers or Staff may identify issues or agenda items that need to

be addressed by the City Attorney during the meeting, and may propose future agenda items.

2.8 Closing Time of Council Meetings

Council meetings shall adjourn by 9:00 p.m. However, the Council may by majority vote extend the meeting up to an additional thirty minutes (9:30 p.m.) if the Council deems such extension necessary. A unanimous Council vote shall be required to extend the meeting past 9:30 p.m. and adjourn by 10:00 p.m. Otherwise, the meeting shall be adjourned to another day acceptable to the Council, or unfinished business may be continued to the next regular meeting.

2.9 Old Business

“Old Business” will include uncompleted items carried over from a prior meeting agenda and placed under this agenda heading for consideration.

2.10 New Business

The Council shall not consider any resolution, motion, or matter which does not affect the conduct of the business of the City of St. Helena or its corporate powers or duties as a municipal corporation nor shall the Council consider any resolution or motion supporting or disapproving any legislation or action pending in the Legislature of the State of California, the Congress of the United States or before any officer or agency of the State or Nation unless such proposed legislation or action, if adopted, will affect the conduct of the municipal business or the powers and duties of the City of St. Helena or its officers or employees as such.

2.11 Office of the Mayor

The Mayor shall preside at meetings of the Council, shall be entitled to vote on all matters, and shall be considered a Councilmember for all purposes, including the determination of whether a quorum is present. The Mayor will recognize members that wish to speak.

The Mayor shall have the following powers:

- a) To rule motions in or out of order, including any motion patently offered for obstructive or dilatory purposes;
- b) To enforce the Council's rules regarding public testimony and to determine whether a speaker has gone beyond reasonable standards of courtesy in his or her remarks and to entertain and rule on objections from other members on this ground;
- c) To ensure that the public has reasonable opportunity to be heard;
- d) To entertain and answer questions of parliamentary law or procedure;
- e) To call a brief recess at any time;

- f) To adjourn in an emergency;
- g) To appoint a Vice Mayor subject to Council approval who shall serve during the term of the Mayor, and becomes the Mayor Pro Tempore in the Mayor's absence.

2.12 Office of Mayor Pro Tempore

A Councilmember who serves as Mayor pro tempore shall be entitled to vote on all matters and shall be considered a Councilmember for all purposes, including the determination of whether a quorum is present. In the Mayor's absence, the Mayor pro tempore shall have the Mayor's powers and duties. If the Mayor should become physically or mentally unable to perform the duties of his or her office, the other Councilmembers may by unanimous vote declare the Mayor is incapacitated and confer the Mayor's powers and duties on the Mayor pro tempore.

When the Mayor declares that he or she is no longer incapacitated, and a majority of the Council concurs, the Mayor shall resume the exercise of his or her powers and duties. If both the Mayor and the Mayor pro tempore are absent from a meeting, the Council may elect from among its members a temporary chair to preside at the meeting.

2.13 Action by the Council

Action by the Council shall be by motions made and voted upon. A motion shall require a second. The Mayor and any other Councilmember may make or second a motion. A substantive motion is out of order while another substantive motion is pending.

2.14 Adoption by Majority Vote

A motion shall be adopted by a majority of the votes cast, a quorum being present, unless otherwise required by these rules or the laws of California. Resolutions, orders for the payment of money, and all ordinances require at least three votes for passage.

2.15 Discussion

The City Council shall address an agenda item as follow:

- (a) Staff shall introduce the agenda item and present the Staff report.
- (b) City Council shall ask questions of Staff.
- (c) The Mayor will invite public comment on the item.
- (d) Having received all public testimony, the Council will deliberate on the matter.

- (e) If appropriate, the Mayor will entertain a motion, including any motion proposed by the Mayor.
- (f) If a motion has received a second, the Mayor shall state the motion and if any Council Member wishes for the discussion, open for additional Council discussion.
- (g) The Mayor shall preside over the discussion according to the following general principles:
 - 1. The maker of the motion is entitled to speak first;
 - 2. A person who has not spoken on the issue shall be recognized before someone who has already spoken;
 - 3. To the extent possible, the discussion shall alternate between opponents and proponents of the measure.

2.16 Ratification of Actions

To the extent permitted by law, the Council may ratify actions taken on its behalf but without its prior approval. A motion to ratify is a substantive motion.

2.17 Procedural Motions

- (a) In addition to substantive proposals, the following procedural motions, and no others, shall be in order. Unless otherwise noted, each motion is debatable, may be amended, and requires a majority of the votes cast, a quorum being present, for adoption.
- (b) To Adjourn. The motion may be made only at the conclusion of action of a pending substantive matter; it cannot interrupt deliberation of a pending matter.
- (c) To Take a Brief Recess.
- (d) Call to Follow the Agenda. The motion must be made at the first reasonable opportunity, or the right to make it is waived for the out-of-order item in question.
- (e) To Suspend the Rules. The motion requires for adoption a vote of a majority of the quorum of the Council. The Council may not suspend provisions of the rules that are state requirements imposed by law on the Council.
- (f) To Divide a Complex Motion and Consider It by Paragraph.
- (g) To Call the Previous Question. The motion is not in order until every member has had an opportunity to speak once.
- (h) To Continue an Item to a Future Meeting Certain.
- (i) To Refer to Staff for Action.

- (j) To Amend. An amendment to a motion must be pertinent to the subject matter of the motion. An amendment is improper if the amended motion has the same effect as rejection of the original motion. A motion may be amended, and that amendment may be amended, but no further amendments may be made until the last amendment is disposed of by a vote.
- (k) To Reconsider. The motion must be made by a member who voted with the prevailing side, and only at the meeting during which the original vote was taken, including any continuation of that meeting through adjournment to a time and place certain, or at the next Regular Meeting unless intervening actions taken based on the original action make such reconsideration impracticable. The motion cannot interrupt deliberation on a pending matter, but is in order at any time before final adjournment of the meeting.
- (l) To Rescind or Repeal a Previous Action. A motion to rescind or repeal a previous action is not in order if the rescission or repeal is forbidden by law or made inappropriate by virtue of actions taken in accordance with the previous action.
- (m) To call for a Straw Vote. The Mayor, at the Mayor's discretion, may call for a Straw Vote among members on any item prior to inviting public testimony or Council comment.

2.18 Withdrawal of Motion

A motion may be withdrawn by the introducer at any time before a vote, with or without the consent of any "seconder" of the motion. However, any other Councilmember may ask to be considered the introducer of the motion and, if again seconded, debate may continue without further interruption.

2.19 Duty to Vote

Every member must vote on every item unless prevented from doing so by virtue of an actual or potential conflict of interest under applicable State Law. Any member who believes he or she has a conflict or potential conflict of interest must announce such at the initiation of discussion or when such conflict or potential conflict becomes apparent, and shall refrain from any part in the debate, deliberations, or voting on that issue, except as allowed by State Law.

2.20 Introduction and Passage of Ordinance

A proposed ordinance shall be deemed to be introduced on the date the subject matter is first voted on by the Council. The Mayor shall read the title of the ordinance, after which a roll call vote shall be taken to introduce the ordinance. The City Clerk shall then read the ordinance in its entirety unless such reading is waived by a separate motion adopted by unanimous vote of the Councilmembers

present. An ordinance, other than an urgency, may not be passed within five days of its introduction or alteration. Corrections of typographical or clerical errors are not alterations.

2.21 Closed Sessions

- (a) The Council may hold closed sessions only as provided for by law and according to the provisions herein.
- (b) As part of any regular or special City Council meeting as appropriate, the City Council, the City Attorney, and relevant Staff may discuss and agree upon the need for any future closed sessions, including the legal authority for the closed session and the nature of the matter to be discussed, in adequate detail to meaningfully inform the public while maintaining required confidentiality and any applicable attorney-client privilege. Where the City Manager and City Attorney agree that the nature of a matter requires consideration in closed session, the requirement for prior open session discussion shall not apply.
- (c) The City Council agenda for any regular or special Council meeting shall include general information about closed sessions as follows:

The City Council will convene in open session at the stated time, but will then adjourn to address any closed sessions items listed on the agenda. The public is invited to address the Council with comment on any listed closed session item immediately prior to Council's adjournment into closed session or consistent with any other provisions permitting public comment. The Council will reconvene in Public Session at 6:00 p.m. or at the first Council meeting following any closed session. At that time, if appropriate and as required under the Brown Act, any actions taken during the preceding closed session will be announced by the City Attorney or Mayor. If necessary, the Council may reconvene in closed session to continue discussion of listed items following the completion of open session business.

- (d) The City Council agenda for any regular or special Council meeting at which the Council will adjourn to closed session shall provide notice of that closed session as provided for under the Brown Act and shall include a narrative description of the legal authority for the closed session and the nature of the matter to be discussed in adequate detail to inform the public while maintaining required confidentiality or any applicable attorney-client privilege. Reporting out of closed session shall be consistent with the requirements of Brown Act, and may be of greater detail than required when the

disclosure of such detail is not inconsistent with maintaining required confidentiality and any applicable attorney-client privilege.

2.22 Quorum

A majority of the actual membership of the Council, including the Mayor but excluding vacant seats, shall constitute a quorum. A member who has withdrawn from a meeting without being excused by majority vote of the remaining members present shall be counted as present for purposes of determining whether or not a quorum is present.

2.23 Teleconference Attendance Of Council Members At Council Meetings

- (a) The City Council Procedures provisions concerning Teleconference Attendance shall apply to all Boards and Commissions as well as the City Council. Requests by Council Members to attend a Council meeting via teleconference appearance are actively discouraged.
- (b) Effective January 1, 2023, Assembly Bill 2449 amended the Brown Act, California Government Code Sections 54950 et seq., as it pertains to teleconference meeting participation by legislative body members.

- **Applicability**

- (c) When a legislative body member wishes to attend a legislative meeting by teleconference under the provisions of Assembly Bill 2449, codified at California Government Code Section 54953(f) et seq., the following policies and procedures shall apply. Nothing herein is intended to prevent a member's ability to attend a legislative meeting remotely if such attendance is otherwise authorized by Government Code Section 54953.

- **Terms**

- (d) "Chairperson" shall mean the Mayor or Chair of the legislative body, as applicable. "Vice-Chairperson" shall mean the Vice Mayor, or Vice-Chair of the legislative body, as applicable.

____ "City" shall mean City of St. Helena

____ "Description" shall mean a brief general description of a legislative body member's circumstances that warrant teleconference meeting attendance under the "Just Cause" exception or "Emergency Circumstances" exception, which need not exceed 20 words and need not to disclose any medical diagnosis, disability, or exempt personal medical information. (GC 54953(f)(2)(A)(i)–(ii))

____ "Disclosure" shall mean an announcement by the Member, made during the legislative meeting where the Member will attend by teleconference, disclosing the presence of other individuals over the

age of 18 in the room at the Member's teleconference location, and the general nature of the individual's relationship to the Member. (GC 54953(f)(2)(B))

— "Legislative body" shall have the same meaning as prescribed by Government Code Section 54952, i.e. a body that is subject to the Ralph M. Brown Act. "Meeting" and "legislative meeting" shall have the same meaning as prescribed by Government Code Section 54952.2, i.e. a meeting of a legislative body that is required to be noticed under the Ralph M. Brown Act.

— "Member" shall mean a member of a legislative body.

— "Notification" shall mean a notification from a legislative body member of the Member's need to attend a meeting by teleconference under the "Just Cause" exception. Notifications shall not require legislative body approval. (GC 54953(f)(2)(A)(i))

— "Request" shall mean a request from a legislative body member that their legislative body actively approve their request to attend a meeting by teleconference under the "Emergency Circumstances" exception. (GC 54953(f)(2)(A)(ii))

— "Teleconference" attendance at a legislative meeting, for purposes of this policy, shall be presumed to be accomplished by Zoom or the equivalent two-way audio-visual virtual software platform in use by the City at that time. "Teleconference" attendance shall mean attendance solely by virtual platform and shall not include a Member who attends a meeting in person and secondarily views the meeting by virtual platform. Provisions of this policy shall apply only to teleconference attendance under AB 2449 and shall not constrain the Member's ability to attend by teleconference under other sections of the Brown Act.

- **Available Exceptions for Teleconference Attendance**

— The Member shall be responsible for determining which of the two available exceptions is applicable to the Member's need to attend by teleconference. The Member's determination shall not be investigated by staff as to the veracity of any such request or claim. Such determination shall be subject to review by the legislative body alone. The available exceptions are:

1. "Just Cause" (GC 54953(f)(2)(A)(i))

2. "Emergency Circumstances" (GC 54953(f)(2)(A)(ii))

- **Exceptions Defined**

Exception #1: "Just Cause" circumstances are defined as any one of the following:

- a. Caregiving of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires a member to participate remotely.
- b. A contagious illness that prevents the member from attending in person.
- c. A need related to a physical or mental disability.
- d. Travel while on business of the legislative body or another state or local agency.

Exception #2: "Emergency Circumstances" are defined as a physical or family medical emergency that prevents a member from attending in person.

The foregoing definitions are set forth in this policy for convenience; in the event applicable law is changed to amend the nature of qualifying teleconference circumstances, the amended law shall supersede this section.

- **Limitation on Number of Uses**

Members may attend meetings by teleconference under AB 2449 no more than the following number of times per calendar year:

- a. City Council: Four (4) meetings per year
- b. Planning Commission: Four (4) meetings per year
- c. All other Boards, Committees and Commissions: Two (2) meetings per year

The above limitations shall factor in all meetings noticed under the Brown Act, whether Regular, Special, Closed, Joint, or otherwise. In the event a Member attends by teleconference multiple, contiguous meetings held on the same date, each meeting shall be counted separately.

- 1. Notwithstanding any other provision, a Member may utilize the "Just Cause" exception no more than two (2) times per calendar year.

2. Notwithstanding any other provision, a Member may not attend meetings solely by teleconference for a period of more than three consecutive calendar months.

a. In the event a Member attends meetings solely by teleconference for a period of three consecutive calendar months, or attends meetings by teleconference the maximum number of allowable times per year, the Member must either attend in person; attend by other permissible teleconference provisions; or be counted as absent, for the remaining meetings in that calendar year.

- **Procedure for Legislative Body Members**

A Member wishing to avail themselves of the "Just Cause" exception shall adhere to the following:

1. Notification of the member's need to attend by teleconference, along with the required description of the circumstances creating the need, shall be made in writing prior to the meeting, and/or orally at the start of the subject meeting or during any prior meeting.

a. If the notification and description are delivered prior to the meeting, the Member shall submit the notification and description:

b. In writing by email;

c. To the entire legislative body, preferably to the body's group email address;

d. With a copy to staff.

Such communication to the entire legislative body shall be deemed to be not in violation of the Brown Act.

1. If the notification and description are delivered during a meeting prior to the meeting where the Member wishes to attend by teleconference, the Member shall make the required notification and description during the Member Comments order of business.

2. If the notification and description are delivered at the start of the subject meeting, the Member shall be present on the

teleconference platform at the time the meeting is convened, and at the prompting of the Chairperson, shall make the required notification and description during the meeting prior to the attendance roll call. (Refer to Section 3 below.)

3. The Member shall disclose the presence of any other adults in the room at the teleconference location, and the general nature of their relationship to the member, during the subject meeting. This requirement shall apply regardless of the timing of the notification and description.

4. A Member wishing to avail themselves of the "Emergency Circumstances" exception shall adhere the following:

a. A request that the legislative body approve the Member's request to attend by teleconference, along with the required description of the circumstances creating the need, shall be made in writing prior to the meeting, and/or orally at the start of the subject meeting.

b. If the request and description are delivered prior to the meeting, the Member shall submit the request and description:

- In writing by email;
- To the entire legislative body, preferably to the body's group email address;
- With a copy to staff.

Such communication to the entire legislative body shall be deemed to be not in violation of the Brown Act, so long as there is no discussion of any item of business within the legislative body's jurisdiction. Regardless, the legislative body's action to approve or deny the teleconference request must be taken during a noticed meeting.

b. If the request and description are made at the start of the subject meeting, the Member shall be present on the teleconference platform at the time the meeting is convened, and at the prompting of the Chairperson, shall make the required request and description during the meeting prior to the attendance roll call. (Refer to Meeting Procedures, below.)

5. The legislative body must move to approve or deny the request during the meeting prior to the attendance roll call. (Refer to Meeting Procedures, below.)

6. The Member shall disclose the presence of any other adults in the room at the teleconference location, and the general nature of their relationship to the member, during the subject meeting. This requirement shall apply regardless of the timing of the request and description.

7. Notwithstanding any other provision, teleconferencing Member(s) shall participate through both audio and visual technology. Members may mute their microphone while not speaking, but Members shall be visible through the visual technology at all times during the meeting. In the event a member is not visible, the member shall be noted as absent during that period.

- **Recordkeeping**

The Member shall be responsible for assuring that any description, notification, request, and/or disclosure related to teleconference attendance are made in a manner that may be placed into the meeting record.

1. To the extent that the Member's notification, description and/or request is delivered prior to the meeting, staff shall archive the written communication as agenda correspondence along with the meeting record.

2. To the extent that the Member's notification, description, request, and/or disclosure is delivered during a legislative meeting, staff shall record the same in the minute record, along with record of the legislative body's action to approve or deny any "Emergency Circumstances" requests.

3. The legislative body's Minute Clerk shall keep data regarding each Member's use of teleconference attendance provisions under AB 2449, and apprise the Chairperson if any Member has reached their annual limit. (Refer to Limitation on Number of Uses, above.)

- **Meeting Procedures**

Business to be conducted by the legislative body relating to compliance with these regulations shall be conducted after the Call to Order, but prior to the

attendance roll call, of the meeting where a Member will or may attend by teleconference. The Chairperson shall be responsible for the conduct of this portion of the meeting, with assistance from staff if needed. All related business shall be conducted in a manner that is evident to other meeting attendees and may be recorded in the meeting record. Such business to be conducted prior to attendance roll call shall include, and be conducted in substantially this form:

1. If any Member is not present in person and the Chairperson is not aware of the Member's planned absence, the Chairperson shall acknowledge that the Member either is, or may be, present on the teleconference platform.
2. If necessary, staff shall confirm whether the Member is present on the teleconference platform.
3. If the Member is present on the teleconference platform:
 - a. If the Member has made their notification or request in writing prior to the meeting: The Chairperson shall note for the record that the Member has submitted a notification and description of the need to attend the meeting by teleconference under the "Just Cause" exception; or made a request and description to be permitted to attend by teleconference under the "Emergency Circumstances" exception.
 - b. If the Member has not made their notification or request in writing prior to the meeting: The Chairperson shall prompt the Member make their notification of the need to attend the meeting by teleconference, and description of the circumstances giving rise to the need under the "Just Cause" exception; or make their request to be permitted to attend by teleconference, and description of the circumstances giving rise to the need under the "Emergency Circumstances" exception.
 - c. If the Member makes a request to be permitted to attend by teleconference under "Emergency Circumstances" exception, whether before or during the meeting:
 - i. Any Member present in person may move to add an item of business to the agenda on an urgency basis to allow the legislative body to act on the Member's request. If no

motion is forthcoming, the Chairperson shall so move. Such action shall comply with Government Code Section 54954.2(b).

ii. Thereafter, the Chairperson shall ask the remaining Members to either approve or deny the request. Any Member may move approval or denial, but if no motion is forthcoming, the Chairperson shall so move. Members shall consider the request in good faith and shall not capriciously deny the request. The request shall be deemed approved if at least a majority (at least 2 of 3, or 3 of 4) of the Members present in person consent.

d. The Chairperson shall, finally, prompt the Member to disclose the presence of any other individuals over the age of 18 in the room at the Member's remote location, and the general nature of the individual's relationship to the Member. Notwithstanding any other provision, this disclosure shall be made on record during the meeting.

e. If the Member is not present on the teleconference platform; if the Member refuses to make the required requests or disclosures; or if the Member's request to attend under the "Emergency Circumstances" exception is made but not approved, the Member shall be recorded as absent. (Refer to Failure to Comply, below.)

f. This process shall be repeated for each Member not present in person who does, or may, wish to attend the meeting by teleconference.

g. The Chairperson shall then prompt the Meeting Clerk to proceed to attendance roll call.

4. In the event the Chairperson wishes to attend a meeting by teleconference, the Vice-Chairperson, if present in person, shall be responsible for performing the Chairperson's duties as outlined above. Thereafter, the teleconferenced Chairperson may chair the remainder of the meeting, or may ask that the Vice-Chairperson do so.

5. In the event both the Chairperson and Vice-Chairperson wish to attend the meeting by teleconference; or in the event the Chairperson wishes to attend by teleconference and the Vice-Chairperson is absent, an Acting Chairperson shall be selected from among the Members attending the meeting in person, in order to perform the Chairperson's duties as outlined above.

6. In the event three (3) or more Members attempt to join a meeting by teleconference; and/or in the event two (2) or fewer Members are present in person at the meeting location; staff shall announce that the meeting cannot be convened.

- **Failure to Comply; Enforcement Measures**

In the event a Member attempts to attend a meeting by teleconference in excess of the allowable number of times per year; in excess of three consecutive months; without making the necessary notices, requests, or disclosures; or if the Member's request to attend under the "Emergency Circumstances" exception is made but not approved, the Chairperson shall, at the start of the meeting prior to the attendance roll call, ask the remaining legislative body members for concurrence to disallow the Member's attendance at the meeting.

After such concurrence, staff shall permit the Member to remain on the teleconference platform, but shall demote the Member to a passive attendee, and note the Member as absent for the attendance roll call, and in the meeting record.

1. Repeated inability or refusal to comply with the provisions of this policy, or related laws, may be grounds for consideration of dismissal of an Advisory Body Member by the City Council.

2. In the event a Member's inability or refusal to attend a meeting by teleconference in compliance with this policy, or related laws, results in the Member being recorded as absent from the meeting, existing policies and laws regulating legislative body member absences (including Bylaw provisions for Advisory Body Members, and Government Code Section 36513 for Council Members) shall apply.

- **Other Compliance Measures**

In addition to the above provisions relating the conduct of legislative body members, whenever at least one Member attends a meeting by teleconference under AB 2449, staff shall be responsible for other applicable compliance measures, including but not necessarily limited to the following:

1. Staff shall assure that each posted agenda provides, and describes, means by which all members of the public may observe or attend the meeting and offer public comment.

2. Staff shall assure that members of the public are allowed to make public comment in real time during all allotted public comment periods while attending at a Member's teleconferencing location, and shall give sufficient time for interested parties to indicate their interest in speaking, and request the Member to unmute their device, in order to allow them to comment via the teleconference platform.

3. Staff shall give notice of, and implement, a procedure for swiftly resolving requests for reasonable accommodations for individuals with disabilities.

4. All votes taken at a meeting where any Member attends by teleconference under the provisions of AB 2449 shall be taken by roll call vote.

- **Conflict Between Law and Policy**

In the event this policy conflicts with applicable state law, as exists or may be amended in the future, state law shall control, and the validity of the remaining sections of this policy shall be unaffected.

2.24 Public Hearings

Public Hearings shall be scheduled and notice published without any action required by the City Council, excepting that the Council may, if it so desires, scheduled a Public Hearing on an item of interest for a date certain. In order to accommodate members of the public responding to a noticed Public Hearing, such Hearings will, to the extent practicable, begin at 6:00 p.m. At the time designated for the Public Hearing, or soon after as is practicable, the Mayor shall direct the attention of the Council Members to the Staff report and Staff may respond to questions from Council members, after which the Mayor shall formally open the Public Hearing and members of the public shall be allowed to speak in accordance with the rules set forth elsewhere in these Rules of Procedure. When the allotted time expires, or when no one wishes to speak who has not done so, the Mayor shall declare the hearing closed.

Following the close of the Public Hearing, the Council may discuss or take action on the matter in accordance with these rules. The Mayor may in his or her discretion allow questions and/or comments from the public after close of Public Hearing.

2.25 Appointments to Committees and Boards

The City Clerk posts a Notice of Vacancy in the City designated posting locations, the City's website and sends a Media Release to the St. Helena Star advertising vacancies to Commissions, Committees and Boards.

Applicants must submit a completed application to the City Clerk and shall be interviewed by the Council at a special meeting prior to a regular meeting. Applicants are requested to list references on their applications and individual Council Members may contact those references as part of the interview process. Council Members contacting references should disclose this information during the appointment process.

Council reviews applicants for appointments to Commissions, Committees and Boards based on interviews and qualifications. At a council meeting following completion of the interviews, the Council shall discuss the applicants and open positions, including the Council members' preferences for applicants. Following these deliberations, the Mayor shall nominate applicants and appointments are subject to approval by the majority of Council.

Depending on the qualifications of the applicants and the needs of the City, there may be times when the City Council does not appoint an applicant who has applied. If an applicant is not appointed, the City Clerk will automatically readvertise for the vacant position(s) to seek additional applicants.

2.26 Protocol for Committees, Commissions and Boards (CCB)

St. Helena Committees, Commissions and Boards (CCB) function under the direction of the City Council on behalf of the City and its residents. The Council establishes committees by ordinance or resolution defining the role, purpose and membership. While each one functions specific to its purpose, all must follow the same overriding principles which are herein defined.

This protocol is intended to provide general guidance, and is not intended to supersede or conflict with any provision of State law, the St. Helena Municipal Code or other ordinance adopted by the City Council, which in the event of any conflict shall control.

ROLE AND PURPOSE

The City Council determines a committee's role and purpose at the time it is created, which should be defined clearly enough to easily communicate the purpose of the committee to the general public.

Committees may be 1) on-going standing committees, or 2) established for a specific purpose with an expected end date. Roles and purpose may be general or specific, but all will have a clearly defined goal, task or product.

Recommended changes in the role or purpose of a committee must be brought to the City Council to clarify how the proposed changes will provide improved or additional benefit.

MEMBERSHIP AND COMMITTEE STRUCTURE

The City Council defines the membership size by resolution or ordinance when establishing a committee. A committee consists of a minimum of five and a maximum of seven members, except the Planning Commission which consists only of five regular members. The Council may appoint up to two alternate members to serve on a committee in order to ensure a quorum can be reached if members cannot attend. City Council members and staff shall not sit as members on any committees. However, the City Council may, in its discretion, appoint two Council members in the composition of a City Council subcommittee for a specific purpose.

As required by State law, the Mayor shall nominate committee members from the pool of applicants, and they will be appointed only after a majority vote approval by the City Council. Applicants may choose to attend the City Council meeting and make a statement in support of their application before the Council votes on the appointment.

Residency. Committee members must reside within the St. Helena City limits. The Council may approve an exception to this rule on a case-by-case basis. All five Planning Commissioners must live within the St. Helena City limits.

Member Terms. Committee members will serve two years from the date of appointment, except Planning Commissioners who will serve four years. Non-standing committee membership will be based upon the timing of the specific project. In establishing a new committee, or when reducing existing terms from three years to two when those terms come up for reappointment, the Council may initially impose staggered terms consisting of one and two year terms.

Removal of a member may occur for reasons such as, but not limited to, excessive absences, Brown Act violations, and conduct violations. Excessive absences is defined as failing to attend 3 consecutive meetings or 6-75% of the meetings in a 12 month period. Recommendations to the City Council for removal may be made by a committee member, member of the public, staff member, or City Councilmember. Notwithstanding the foregoing, the City Council may in its discretion at any time vote to remove a member of any committee for any reason or none, with or without cause.

Committee Officers. Annually, a committee will select a chairperson and vice chairperson. No member may serve more than two consecutive years as chair, unless unanimously agreed upon by the Committee in a vote and approved by the City Council.

The chairperson runs the meeting in accordance with the agenda. The vice chairperson has the same powers and duties of the chair if the chair is absent or unable to act. If both the chair and vice-chair are absent or unable to act, the

committee selects by motion and majority vote one member as acting chair for the duration of the meeting or absence.

Subcommittees. The committee may in its discretion appoint members to subcommittees for the purpose of researching specific issues, conducting community outreach, and/or formulating recommendations to the committee, and may also engage experts or other persons (who will not be considered as members). Subcommittee membership will be less than a majority of the total membership of the committee. Prior to creating a subcommittee, the committee will consult with staff to determine whether the subcommittee is subject to the Brown Act, in which case formation of the subcommittee will be subject to Council approval.

Bylaws. Committees may adopt bylaws governing their work that are consistent with this protocol and other City laws. Proposed bylaws must be reviewed by staff and approved by the City Council.

MEETING ADMINISTRATION

- Committees should meet at a regular interval (day and time) and location to facilitate public attendance and to provide an accessible forum for the public to attend.
- Committees and committee members shall conduct themselves in accordance with the requirements of State law and the Municipal Code.
- Meetings must be noticed to the public at least 72 hours prior to regular meetings, and 24 hours prior to special meetings, as required by the Brown Act.
- All meeting notices must be posted outside St. Helena City Hall and on the City website.
- Agendas must adhere to the form provided by the City to ensure consistency and clarity.
- Meeting minutes will be recorded using the City template and submitted for approval at the next committee meeting. Once approved, the minutes are submitted to the City Clerk for official record.

Quorum and Voting. A quorum is required to hold a meeting. A quorum is defined as the majority of the number of members, not counting alternates, which officially comprise a committee. Absences and vacancies do not change the quorum number. For example, if a committee is established with five members, the quorum is three members. If there are two vacancies on the committee, the quorum is still three members.

If a committee meets but does not have a quorum, either through lack of a quorum at the start of the meeting or due to members leaving the meeting, the

committee may not conduct its regular business. In these instances, the committee may only act to adjourn to the next meeting date, recess, or take measures to obtain a quorum.

A majority vote is required to approve any action by the committee, unless otherwise required by law.

Alternate Members. Alternate members may vote only upon one of the following conditions:

1. Absence of one or more of the regular members of the committee; or
2. Disqualification of a regular member of the committee due to an expressed conflict of interest.

If more than one alternate member is present and only one vote is available, the alternate members will toss a coin to determine who may vote.

City Staff Liaison. The City Manager will designate a staff liaison to each committee. The liaison will be available to attend committee meetings at the request of the committee chair and with advance notice. The staff liaison's role is to assist the committee in understanding City functions and requirements, such as state regulations, Municipal Code requirements, and conflict of interest and Brown Act requirements. The staff liaison ensures the continued flow of information regarding the City's efforts and progress on work that pertains to the committee's topic area. The staff liaison will collect and file committee records and minutes.

CITY COUNCIL REPORTS

The chairperson or committee designee will appear at a City Council meeting ~~at least~~ once per ~~quarter-year~~ to report on the committee's activities and projects and to provide updates to the Council and community. The City Council will provide input and direction at that time. Committee chairpersons or designated committee members are encouraged to appear before the Council whenever they feel it is necessary to obtain Council direction or share information.



**City of St. Helena
Meeting Ground Rules**

1. Start on time
2. Everyone come prepared
3. If you called the meeting, run it well
4. If you are at the meeting, participate
5. Stay on topic
6. One person speaks at a time
7. Be open and honest
8. Actively listen – no side conversations, texting or cellphone use
9. No negative body language or personal attacks
10. End on time



[COMMITTEE NAME]

**AGENDA - REGULAR MEETING
[MEETING ADDRESS]
[MEETING DATE AND TIME]**

1) CALL TO ORDER

2) PLEDGE OF ALLEGIANCE

3) ROLL CALL: [LIST MEMBERS, COUNCIL LIAISON, AND STAFF LIAISON]

4) PUBLIC FORUM: An opportunity for the public to directly address the [Committee] on items of interest to the public that are not listed on the agenda. Any person addressing the [Committee] should provide his or her name and address, and limit comments to five minutes. Because of restrictions imposed by the Brown Act, the [Committee] may not engage in substantive discussion, nor take action on matters not described on the agenda.

5) REPORTS AND ANNOUNCEMENTS BY MEMBERS AND STAFF: Reports by staff and/or [Committee] members on items of general interest. Brief questions for clarification may be posed and answered, and [Committee] members may request that items be placed on a future agenda. Except under certain circumstances, the Brown Act prohibits any other discussion or action by the [Committee].

6) CONSENT ITEMS

6.1 APPROVAL OF MINUTES: [Date of minutes]

7) NEW BUSINESS:

7.1 [List each item of business to be transacted or discussed at the meeting, with a brief description generally not exceeding 20 words and an approximate time allocated for the item.]

8) DISCUSSION OF ITEMS TO BE PLACED ON THE NEXT MEETING AGENDA

9) ADJOURNMENT

The next regularly scheduled [Committee] meeting will be held on [Date]. This agenda was posted at 1088 College Avenue, St. Helena, CA 94574, and or/at [location where meeting will be held] on [Date].

Name, Staff Liaison

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact City Hall at (707) 967-2792. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR35.102-35.104 ADA Title II). However, City staff will attempt to assist at any time with accessibility. The City Clerk has equipment to assist those with a hearing impairment.

2.27 Rosenberg's Rules of Order: Simple Parliamentary Procedures for the 21st Century

All procedural matters not otherwise provided for in or controlled by state law or by any ordinance, resolution, rule or regulation of the City shall be governed by Rosenberg's Rules of Order: Simple Parliamentary Procedures for the 21st Century (attached as Exhibit). However, no ordinance, resolution, or other action of the Council shall be invalidated or the legality thereof otherwise affected by the failure or omission of the Council to observe or follow such rules. Certain procedures relating to motions, agenda item discussion, debate, and courtesies contained in *Rosenberg's Rules of Order: Simple Parliamentary Procedures for the 21st Century* are incorporated into this document, except to the extent they are modified by this Protocol document.

3. CITY COUNCIL STANDARDS OF CONDUCT

3.1 Policy Purpose

The St. Helena City Council adopts this Code of Ethics and Conduct to assure that all elected and appointed officials, while exercising their office, conduct themselves in a manner that will instill public confidence and trust in the fair operation and integrity of St. Helena's City government.

3.2 Ethics

The citizens and businesses of St. Helena are entitled to have fair, ethical and accountable local government. To this end, the public should have full confidence that their elected and appointed officials:

- Comply with both the letter and spirit of the laws and policies affecting the operations of government;
- Are independent, impartial and fair in their judgment and actions;
- Use their public office for the public good, not for personal gain; and
- Conduct public deliberations and processes openly, unless required by law to be confidential, in an atmosphere of respect and civility.

Therefore, members of the City Council, City Treasurer, and City Clerk and of all Boards, Committees and Commissions shall conduct themselves in accordance with the following ethical standards:

- (a) **Act in the Public Interest.** Recognizing that stewardship of the public interest must be their primary concern, members will work for the common good of the people of St. Helena and not for any private or personal interest, and they will assure fair and equal treatment of all persons, claims and transactions coming before them.

(b) **Comply with both the spirit and the letter of the Law and City Policy.** Members shall comply with the laws of the nation, the State of California and the City of St. Helena in the performance of their public duties.

(c) **Conduct of Members.** The professional and personal conduct of members while exercising their office must be above reproach and avoid even the appearance of impropriety. Members shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of Council, Boards, Committees and Commissions, the Staff or public.

(d) **Respect for Process.** Members shall perform their duties in accordance with the processes and rules of order established by the City Council.

(e) **Conduct at Public Meetings.** Members shall prepare themselves for public issues, listen courteously and attentively to all public discussions before the body, and focus on the business at hand.

(f) **Decisions Based on Merit.** Members shall base their decisions on the merits and substance of the matter at hand, rather than on unrelated considerations. When making adjudicative decisions (those decisions where the member is called upon to determine and apply facts peculiar to an individual case), members shall maintain an open mind until the conclusion of the hearing on the matter and shall base their decisions on the facts presented at the hearing and the law.

(g) **Communication.** Members shall publicly disclose substantive information that is relevant to a matter under consideration by the body which they may have received from sources outside of the public decision-making process.

(h) **Conflict of Interest.** In order to assure their independence and impartiality on behalf of the common good and compliance with conflict of interest laws, members shall use their best efforts to refrain from creating an appearance of impropriety in their actions and decisions. Members shall not use their official positions to influence government decisions in which they have (a) a material financial interest, (b) an organizational responsibility or personal relationship which may give the appearance of a conflict of interest, or (c) a strong personal bias.

A member who has a potential conflict of interest regarding a particular decision shall disclose the matter to the City Attorney and reasonably

cooperate with the City Attorney to analyze the potential conflict. If advised by the City Attorney to seek advice from the Fair Political Practices Commission (FPPC) or other appropriate state agency, a member shall not participate in a decision unless and until he or she has requested and received advice allowing the member to participate. A member shall diligently pursue obtaining such advice. The member shall provide the Mayor and the City Attorney a copy of any written request or advice, and conform his or her participation to the advice given. In providing assistance to members, the City Attorney represents the City and not individual members.

In accordance with the law, members shall disclose investments, interests in real property, sources of income, and gifts; and if they have a conflict of interest regarding a particular decision, shall not, once the conflict is ascertained, participate in the decision and shall not discuss or comment on the matter in any way to any person including other members unless otherwise permitted by law.

(i) **Gifts and Favors.** Members shall not take any special advantage of services or opportunities for personal gain, by virtue of their public office that is not available to the public in general. They shall refrain from accepting any gifts, favors or promises of future benefits which might compromise their independence of judgment or action or give the appearance of being compromised.

(j) **Confidential Information.** Members must maintain the confidentiality of all written materials and verbal information provided to members which is confidential or privileged. Members shall neither disclose confidential information without proper legal authorization, nor use such information to advance their personal, financial or other private interests.

(k) **Use of Public Resources.** Members shall not use public resources which are not available to the public in general (e.g., City Staff time, equipment, supplies or facilities) for private gain or for personal purposes not otherwise authorized by law.

(l) **Representation of Private Interests.** In keeping with their role as stewards of the public interest, members of Council shall not appear on behalf of the private interests of third parties before the Council or any Board, Committee, Commission or proceeding of the City, nor shall members of Boards, Committees and Commissions appear before their own bodies or before the Council on behalf of the private interests of third parties on matters related to the areas of service of their bodies.

(m) **Advocacy.** Members shall represent the official policies or positions of the City Council, Board, Committee or Commission to the best of their ability when designated as delegates for this purpose. When communicating in their individual capacity and presenting their individual opinions and positions on public policy matters which fall under the jurisdiction of the City of St. Helena, members shall explicitly state that the opinions or positions being expressed do not represent the City of St. Helena or the body upon which they serve, nor will they allow the inference that they do. Councilmembers and Board, Committee and Commission members have the right to endorse candidates for all Council seats or other elected offices. It is inappropriate to mention or display endorsements during Council meetings, or Board, Committee and Commission meetings, or other official City meetings.

(n) **Policy Role of Members.** Members shall respect and adhere to the council-manager structure of St. Helena City government as outlined in the St. Helena City Code. In this structure, the City Council determines the policies of the City with the advice, information and analysis provided by City Staff, Boards, Committees and Commissions, and the public. Except as provided by the City Code, members shall not interfere with the administrative functions of the City or the professional duties of City Staff; nor shall they impair the ability of Staff to implement Council policy decisions.

(o) **Independence of Boards, Committees and Commissions.** Because of the value of the independent advice of Boards, Committees and Commissions to the public decision-making process, members of Council shall refrain from using their position to unduly influence the deliberations or outcomes of Board, Committee and Commission proceedings.

(p) **Positive Work Place Environment.** Members shall support the maintenance of a positive and constructive work place environment for City employees and for citizens and businesses dealing with the City. Members shall recognize their special role in dealings with City employees to in no way create the perception of inappropriate direction to Staff.

(q) AB 1234—Required Ethics Training

AB 1234 requires elected or appointed officials who are compensated for their service or reimbursed for their expenses to take two hours of training in ethics principles and laws every two years. Staff members listed on the conflict of interest code must also complete the training. It is the City's policy to emphasize the importance of ethics in government and although not required, it is highly encouraged that all advisory body members,

including Committees and Commissions, adhere to the same requirements.

The training must occur within two months of assuming office and be renewed within two months of the expiration of the current certificate. The training must cover general ethics principles relating to public service and ethics laws including:

- Laws relating to personal financial gain by public officials (including bribery and conflict of interest laws);
- Laws relating to office-holder perks, including gifts and travel restrictions, personal and political use of public resources, and prohibitions against gifts of public funds;
- Governmental transparency laws, including financial disclosure requirements and open government laws (the Brown Act and Public Records Act);
- Laws relating to fair processes, including fair contracting requirements, common law bias requirements, and due process.

3.3 Code of Ethics and Conduct

The Code of Ethics and Conduct are designed to describe the manner in which elected and appointed officials should treat one another, City Staff, constituents, and others they come into contact with while representing the City of St. Helena.

(a) Elected and Appointed Officials' Conduct with Each Other in Public Meetings

Elected and appointed officials are individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all have chosen to serve in public office in order to preserve and protect the present and the future of the community. In all cases, this common goal should be acknowledged even though individuals may not agree on every issue.

1. *Honor the role of the chair in maintaining order*

It is the responsibility of the chair to keep the comments of members on track during public meetings. Members should honor efforts by the chair to focus discussion on current agenda items. If there is disagreement about the agenda or the chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure.

2. *Practice civility and decorum in discussions and debate*

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of debate by a free democracy in action. Free debate does not require nor justify, however, public officials to make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments.

3. *Avoid personal comments that could offend other members*

If a member is personally offended by the remarks of another member, the offended member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other member to justify or apologize for the language used. The chair will maintain control of this discussion.

4. *Demonstrate effective problem-solving approaches*

Members have a public stage and have the responsibility to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole.

(b) Elected and Appointed Officials' Conduct with the Public in Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice or disrespect should be evident on the part of individual members toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public testimony.

1. *Be welcoming to speakers and treat them with care and gentleness.*

- a. While questions of clarification may be asked, the official's primary role during public testimony is to listen.

2. *Be fair and equitable in allocating public hearing time to individual speakers.*

- a. The chair will determine and announce limits on speakers at the start of the public hearing process.

3. *Practice active listening*

- a. It is disconcerting to speakers to have members not look at them when they are speaking. It is fine to look down at documents or to make notes, but reading for a long period of time or gazing around the room gives the appearance of disinterest. Members shall try to be

conscious of facial expressions, and avoid those that could be interpreted as "smirking," disbelief, anger or boredom.

4. *Maintain an open mind*

- a. Members of the public deserve an opportunity to influence the thinking of elected and appointed officials.

5. *Ask for clarification, but avoid debate and argument with the public*

- a. Only the chair – not individual members – can interrupt a speaker during a presentation. However, a member can ask the chair for a point of order if the speaker is off the topic or exhibiting behavior or language the member finds disturbing.

(c) Elected and Appointed Officials' Conduct with City Staff

Governance of a City relies on the cooperative efforts of elected officials, who set policy, appointed officials who advise the elected, and City Staff who implement and administer the Council's policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community.

1. *Treat all Staff as professionals*

- a. Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Poor behavior towards Staff is not acceptable.

2. *Do not disrupt City Staff from their jobs*

- a. Elected and appointed officials should not disrupt City Staff while they are in meetings, on the phone, or engrossed in performing their job functions in order to have their individual needs met. Do not attend City Staff meetings unless requested by Staff – even if the elected or appointed official does not say anything, his or her presence implies support, shows partiality, may intimidate Staff, and hampers Staff's ability to do their job objectively.

3. *Never publicly criticize an individual employee*

- a. Elected and appointed officials should never express concerns about the performance of a City employee in public, to the employee directly, or to the employee's manager. Comments about Staff performance should only be made to the City Manager through private correspondence or conversation. Appointed officials

should make their comments regarding Staff to the City Manager or the Mayor.

4. *Do not get involved in administrative functions*

- a. Elected and appointed officials acting in their individual capacity must not attempt to influence City Staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of City licenses and permits.

5. *Do not solicit political support from Staff*

- a. Elected and appointed officials should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc.) from City Staff. City Staff may, as private citizens with constitutional rights, support political candidates but all such activities must be done away from the workplace.

6. *No Attorney-Client Relationship*

- a. Members shall not seek to establish an attorney-client relationship with the City Attorney, including his or her Staff and attorneys contracted to work on behalf of the City. The City Attorney represents the City and not individual members. Members who consult with the City Attorney cannot enjoy or establish an attorney-client relationship with the attorney.

(d) Council Conduct with Boards, Committees and Commissions

The City has established several Boards, Committees and Commissions as a means of gathering more community input. Citizens who serve on Boards, Committees and Commissions become more involved in government and serve as advisors to the City Council. They are a valuable resource to the City's leadership and should be treated with appreciation and respect.

1. *Respect Role of Liaison to City's Boards, Committees and Commissions*

Several of the City's Boards, Committees and Commissions have a Council Member who serves as its Council liaison. The City Council will collectively review and approve liaison appointments annually. Council Members serving as liaisons should act as an advisor and resource to committee/board/commission members and the committee/board/commission's Staff liaison when issues

regarding process, procedure, attendance, interpersonal or public relations arise.

2. *Respect that Boards, Committees and Commissions serve the community, not individual Councilmembers*

The City Council appoints individuals to serve on Boards, Committees and Commissions, and it is the responsibility of Boards, Committees and Commissions to follow policy established by the Council. But Board, Committee and Commission members do not report to individual Councilmembers (whether or not they are serving as liaisons), nor should Councilmembers feel they have the power or right to threaten Board, Committee and Commission members with removal if they disagree about an issue. Appointment and re-appointment to a Board, Committee or Commission should be based on such criteria as expertise, ability to work with Staff and the public, and commitment to fulfilling official duties. A Board, Committee or Commission appointment should not be used as a political "reward."

3. *Be respectful of diverse opinions*

A primary role of Boards, Committees and Commissions is to represent many points of view in the community and to provide the Council with advice based on a full spectrum of concerns and perspectives. Councilmembers may have a closer working relationship with some individuals serving on Boards, Committees and Commissions, but must be fair and respectful of all citizens serving on Boards, Committees and Commissions.

4. *Keep political support away from public forums*

Board, Committee and Commission members may offer political support to a Councilmember, but not in a public forum while conducting official duties. Conversely, Councilmembers may support Board, Committee and Commission members who are running for office, but not in an official forum in their capacity as a Councilmember.

(e) Elected and Appointed Officials' Conduct With Each Other and the Public in Private Encounters

1. *Continue Respectful Behavior in Private*

The same level of respect and consideration of differing points of view that is deemed appropriate for public discussions, and set forth above in subsections (a) through (d), should be maintained in private conversations, including telephone calls,

texts, e-mails or other forms of communication. Council Members and appointed officials shall refrain from abusive conduct, intimidation, bullying tactics, personal charges, or verbal attacks upon the character or motives of other members or the public.

2. *Be Aware of the Insecurity (Non-Confidentiality) of Written Notes, Texts, Voicemail and E-mail*

Technology allows words written or said without much forethought to be distributed wide and far. Would you feel comfortable to have this note faxed to others? How would you feel if this voicemail message was played on a speakerphone in a full office? What would happen if this E-mail or text message were forwarded to others? Written notes, voicemail messages, texts and E-mail should be treated as potentially "public" communication.

3. *Understand that Even Private Conversations can have Public Presence*

Elected and appointed officials are always on display — their actions, demeanor, fitness, mannerisms, language and timing and form of communication are monitored by people around them that they may not know. Lunch table conversations will be eavesdropped upon, parking lot debates will be watched, late-night e-mails will be questioned and casual comments between individuals before and after public meetings noticed.

3.4 Enforcement and Sanctions

(a) Acknowledgement of Code of Ethics and Conduct

Upon assuming office each Councilmember, and each Board, Committee and Commission Member ("Member"), shall sign a statement affirming that he or she has been provided with and has read the Code of Ethics and Conduct. Each Councilmember, Board, Committee and Commission Member, shall adhere to the Code of Ethics and Conduct as well as the Council's Rules of Procedure. Councilmembers who do not sign an acknowledgement that they have read and understand the Code of Ethics and Conduct shall be ineligible for intergovernmental assignments or Council subcommittees. Board, Committee and Commission members who do not sign an acknowledgement that they have read and understand the Code of Ethics and Conduct are not eligible to hold office.

(b) Ethics Training for Local Officials

— Councilmembers, City Treasurer, City Clerk, Board, Committee, Commission Members and those listed on the conflict of interest code who

are out of compliance with State or City mandated requirements for ethics training shall not represent the City on intergovernmental assignments or Council subcommittees and may be subject to sanctions.

(c) Behavior and Conduct

The St. Helena Code of Ethics and Conduct expresses standards of ethical conduct expected for members of the St. Helena City Council, Boards, Committees and Commissions. Each Member him or herself has the primary responsibility to assure that he or she understands and satisfies the ethical standards, so that the public can continue to have full confidence in the integrity of government. The chairs of Boards, Committees and Commissions and the Mayor and Council have the additional responsibility to intervene when actions of Members that appear to be in violation of the Code of Ethics and Conduct are brought to their attention. Without violating Brown Act serial meeting requirements, individual Members should point out to the offending Member perceived infractions of the Code of Ethics and Conduct.

(d) Council Authority

Under California law, the Council does not have the legal authority to remove Members elected or appointed to the City Council or to otherwise deprive them of their office. However, a majority of the Councilmembers may remove a Councilmember from any or all Council honorary and/or ceremonial positions and ad-hoc and standing committees, as well as from positions with other governmental agencies or other organizations they hold by virtue of appointment by the City Council.

(e) Process to Address Alleged Violation of Code of Ethics and Conduct

The Code of Ethics and Conduct addresses selective aspects of the governance of the City and supplements, but does not supplant other laws and rules that prescribe the legal responsibilities of City officials. Those include, among others, the California Constitution, various provisions of the California Government Code (including the Brown Act and the Political Reform Act) and Labor Code, federal laws prohibiting discrimination and harassment, and the provisions of the City's own Municipal Code. It is expected that Members will manage their behavior in a manner consistent with the rules set forth above and behave within the bounds of their authority. Members should be familiar with these laws to ensure that they exercise their responsibilities properly.

If, after receiving warning under 3.4(c), a Councilmember's offenses continue, then the matter should be directed to the City Manager or the City Attorney. Upon receipt of a complaint of a minor nature, the City Manager and the City

Attorney shall together determine a course of action. Should they fail to resolve the complaint or should the complaint be of a serious nature, the City Manager and the City Attorney shall consult with the Mayor (unless the Mayor is the subject of the complaint, in which event they shall consult with the Vice Mayor or other Councilmember, in order of seniority, as is appropriate under the circumstances) in order to determine an appropriate course of action, including referral to the City Council.

The Mayor may administer counseling, verbal reprimands, and written warnings to Members of Boards, Committees and Commissions failing to comply with the Code of Ethics and Conduct. These lower levels of sanctions shall be kept private to the degree allowed by law. Copies of all written reprimands administered by the Mayor shall be distributed in memorandum format to the chair of the respective board or commission, the city clerk, the city attorney, the city manager, and the City Council. Written reprimands administered by the Mayor shall not be included in packets for public meetings and shall not be publicized except as required under the Public Records Act.

When deemed warranted, the Mayor or a majority of City Council may call for an investigation of a Member's conduct. Should the City Manager or City Attorney believe an investigation is warranted, they shall confer with the City Council. The Council may ask the City Manager and the City Attorney to investigate the allegation and report the findings. The results of any such investigation shall be provided to the full City Council in the form of a Report to Council and shall be placed on the agenda of a noticed public meeting as "Information Only." Any such report shall be made public and distributed in accordance with normal procedures.

It shall be the City Council's responsibility to determine the next appropriate action. Any such action taken by City Council shall be conducted at a noticed public meeting. These actions include but are not limited to: discussing and counseling the Member on the violations; placing the matter on a future public hearing agenda to consider sanctions; forming a City Council ad hoc subcommittee to review the allegation, the investigation, and its findings, as well as recommend sanction options for City Council consideration.

The City Council, in its sole discretion, has the authority to enforce the Code of Ethics and Conduct against Members depending upon the extent and severity of the violation by means of either (i) a warning (ii) a written reprimand; (iii) censure; (iv) removal from assignments; or (v) other action as deemed appropriate to the City Council. Any form of discipline imposed by the City Council shall be determined by a majority vote of at least a quorum of the Council at a noticed public meeting and such action shall be preceded by a Report to Council with supporting documentation. Any Report to Council addressing alleged misconduct by a Member shall be routed through the Office of the City Attorney for review of whether any information is exempt

from disclosure (subject to redaction) based on privacy interests authorized under the Public Records Act.

3.5 Implementation

The Code of Ethics and Conduct is intended to be self-enforcing and is an expression of the standards of conduct for members expected by the City. It therefore becomes most effective when members are thoroughly familiar with it and embrace its provisions.

For this reason, this document shall be included in the regular orientations for candidates for City Council, City Treasurer, City Clerk, applicants to Board, Committee and Commissions, and newly elected and appointed officials. Members entering office shall sign the following statement (below) acknowledging they have read and understand the Code of Ethics and Conduct. In addition, the Code of Ethics and Conduct shall be periodically reviewed by the City Council, Boards, Committees and Commissions, and updated it as necessary.

I affirm that I have read and understand the City of St. Helena Code of Ethics and Conduct for Elected and Appointed Officials.

Signature

Date

RESOLUTION NO. 2025-_____

A Resolution of the City Council of the City of St. Helena

(1) Rescinding Resolution 2023-128 - Protocols for the City Council, Boards, Committees, and Commissions Rules of Procedure for the Conduct of Meetings & Standards of Conduct and (2) Reestablishing the Protocols for the City Council, Boards, Committees, and Commissions Rules of Procedure for the Conduct of Meetings & Standards of Conduct

RECITALS

- A.** N July 8, 2014, the City Council adopted Resolution No. 2014-45, establishing the protocols for Committees, Commissions and Boards; and
- B.** On August 9, 2022, the City Council adopted Resolution No. 2022-72, adopting the most recent amended version of the City Council Rules of Procedure for the Conduct of Council Meetings & Standards of Conduct (the "Rules of Procedure"); and
- C.** On September 26, 2023, the City Council adopted Resolution No. 2023-128 which combined the Protocol for Committees, Commissions and Boards with the City Council Rules of procedure; and
- D.** On September 26, 2023, the City Council provided direction for Mayor Dohring and Council Member Hardy to add language back to Section 3.4(e) for the process to address alleged violations of the Code of Ethics and Conduct; and
- E.** The City Council desires to amend the Protocols for the City Council, Boards, Committees, and Commissions Rules of Procedure for the Conduct of Meetings & Standards of Conduct.

F. RESOLUTION

NOW, THEREFORE, BE IT RESOLVED The City Council of the City of St. Helena, California, does resolve as follows:

- 1. The City Council of the City of St. Helena hereby finds and determines that the foregoing recitals are true and correct; and
- 2. The City Council rescinds Resolution 2023-128 Protocols for the City Council, Boards, Committees, and Commissions Rules of Procedure for the Conduct of Meetings & Standards of Conduct.
- 3. This Resolution reestablishes Protocols for the City Council, Boards, Committees, and Commissions Rules of Procedure for the Conduct of Meetings & Standards of Conduct and shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED by the City Council of the City of St. Helena, California, at a regular meeting held on February 25, 2025, by the following vote:

Mayor Paul Dohring: _____

Vice Mayor Michelle Deasy: _____

Council Member Aaron Barak: _____

Council Member Kate Spadarotto: _____

Council Member Billy Summers: _____

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

Erika Opp, Acting City Clerk



Agenda Report to the City Council

Agenda Section: NEW BUSINESS

Department: Finance

DATE:	February 25, 2025
FROM:	Mandy Kellogg, Administrative Services Director
SUBJECT:	Fiscal Year 2023-24 Annual Comprehensive Financial Report and Independent Auditor's Report on Internal Control Over Financial Reporting.
RECOMMENDED ACTION:	Staff recommends the City Council receive accept the Comprehensive Annual Financial Report of the City of St. Helena for Fiscal Year Ended June 30, 2024.
PREVIOUS COUNCIL ACTION:	None.
STATEMENT OF THE PURPOSE:	The purpose is to present the FY 2023-24 Annual Comprehensive Financial Report.
FINANCIAL IMPACT:	None.

BACKGROUND:

The City of St. Helena has undergone the fiscal year audit and issued its Annual Comprehensive Financial Report for fiscal year ended June 30, 2024. The City publishes an annual report to fully disclose its financial information, as well as to comply with state and federal requirements and bond covenants.

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

The City contracts for an annual independent audit of its financial statements. In January 2020 the City issued an RFP for professional auditing services upon expiration of the existing contract for auditing services. On April 28, 2020, the City signed a three-year Professional Services Agreement with Brown Armstrong Accountancy Corporation to prepare the City's annual audited financial statements through FY 2022 with an option to extend the contract for an additional two years.

On June 27, 2023 the City Council approved an extension to the contract for an additional two years. The Annual Comprehensive Financial Report will be available on the City of St. Helena's website on February 28, 2025 at the following link: [Annual Comprehensive Financial Report | City of St Helena](#).

DISCUSSION:

ANNUAL COMPREHENSIVE FINANCIAL REPORT OVERVIEW

The City of St. Helena's Annual Comprehensive Financial Report consists of three sections:

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

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

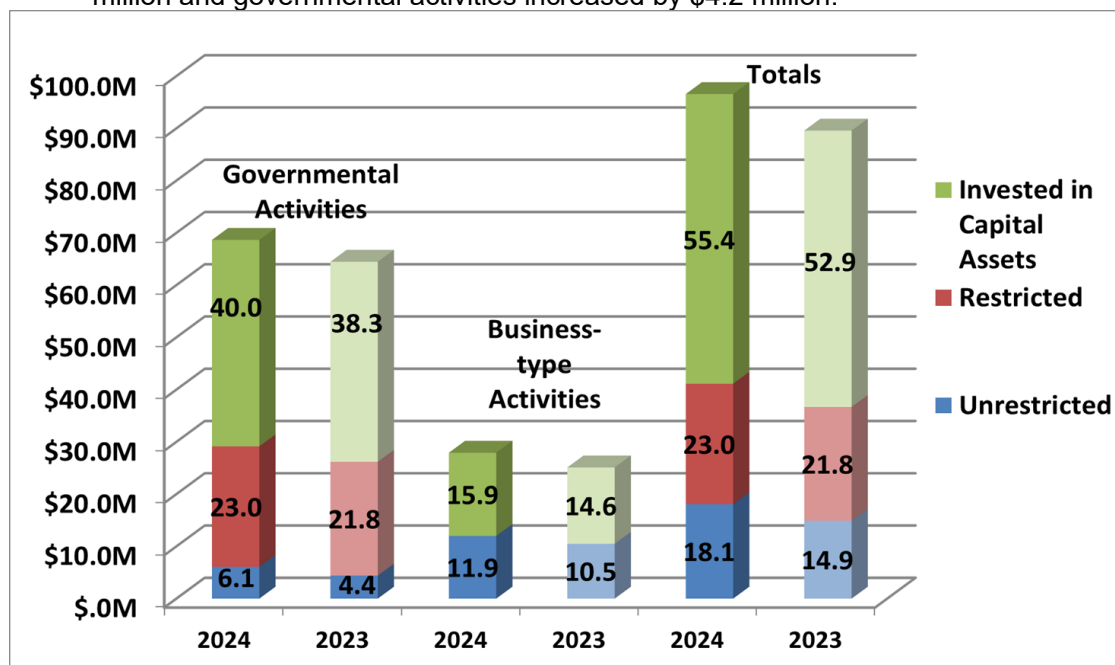
For the FY 2023-24 audit, the Independent Auditor's Report on Internal Control Over Financial Reporting disclosed that there were no instances of significant deficiency, material weakness or instances of noncompliance.

Overview of Audited Financial Statements

All Funds: City of St. Helena's Net Position

The following chart shows the net position at the end of FY 23/24 compared to FY 22/23.

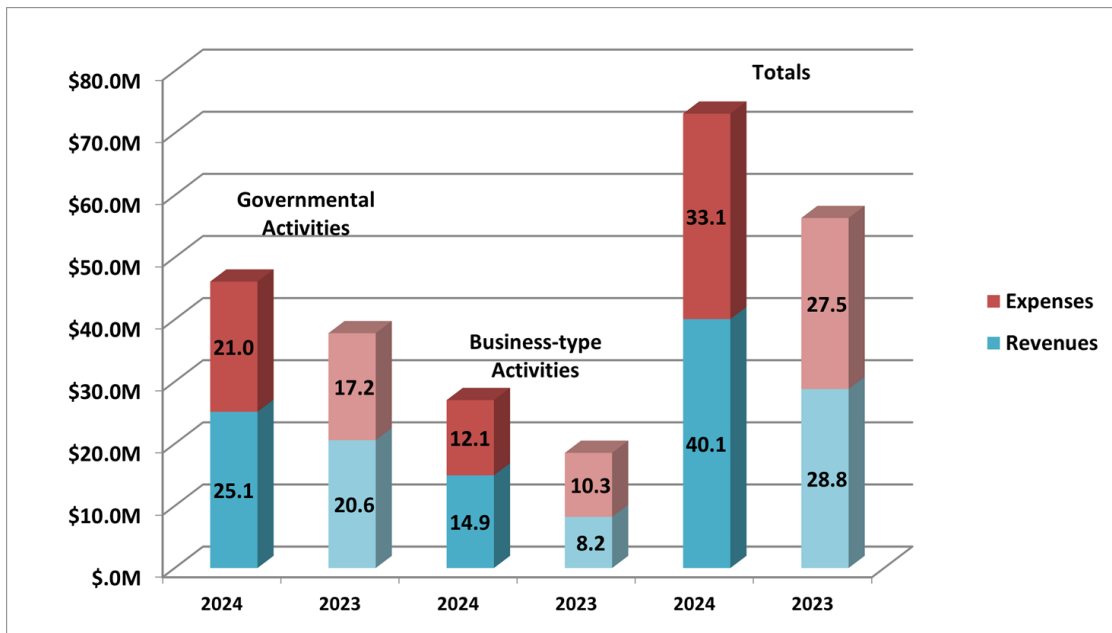
- The net position at the end of FY 23/24 was \$96.6 million, which is an increase of \$7.0 million from FY 22/23.
- Business-type activities, which is water and wastewater, increased by \$2.8 million and governmental activities increased by \$4.2 million.



All Funds: Changes in the City of St. Helena's Revenues and Expenses

The following chart shows a comparison of all funds of revenues and expenditures from FY 22/23 to FY 23/24.

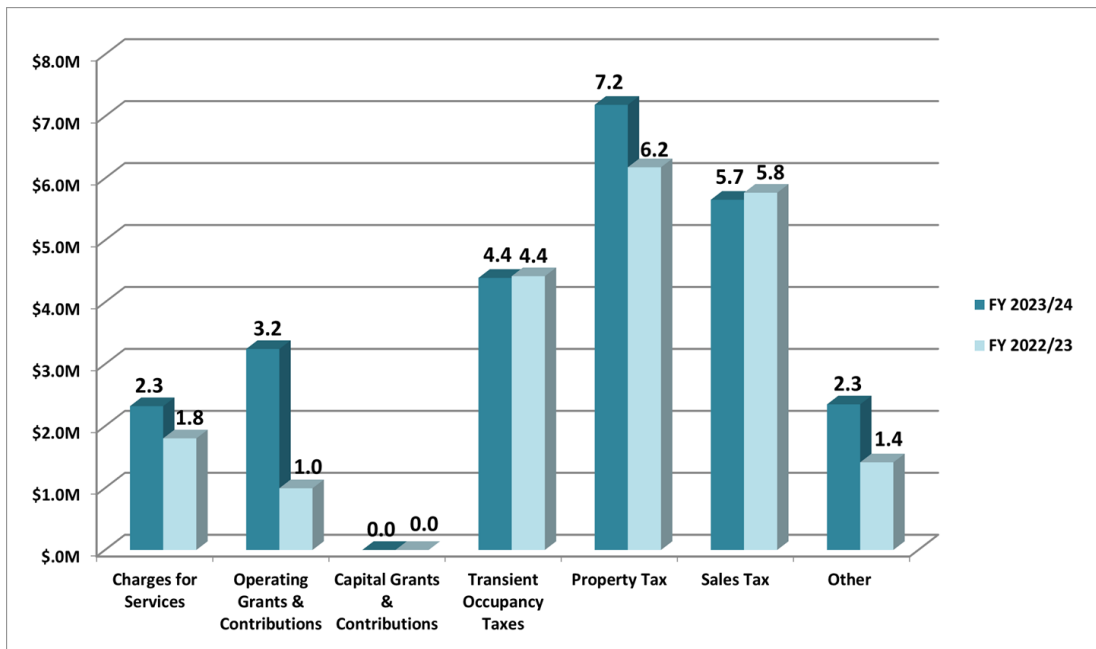
- Revenues increased overall by 39.08% to \$40.1 million.
- Expenses increased overall by 20.1% to \$33.1 million.



Governmental Activities: Revenues

The following chart shows a comparison of Governmental Activity revenues from FY 22/23 to FY 23/24.

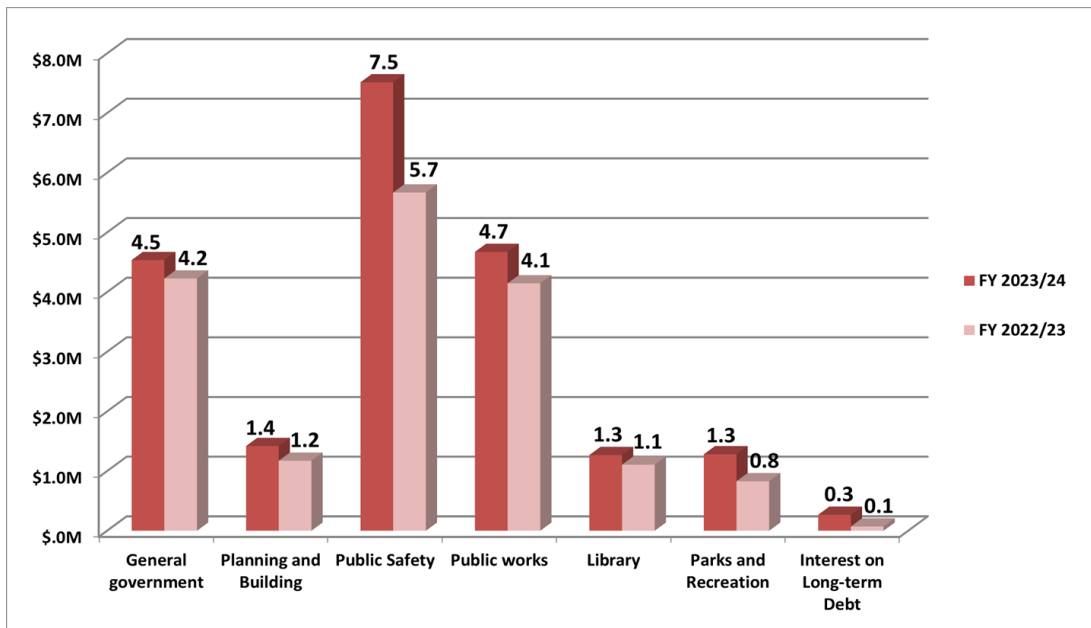
- Overall revenues increased by 22.2% to \$25.1 million.
- The increase in Operating Grants & Contributions was related to a prior period adjustment.
- The increase in Property tax is related to timing of payments received in FY24 that were recorded as deferred revenue for FY23.
- Sales tax saw a slight decline, while Transient Occupancy Tax revenues remained unchanged from the previous year.
- Other revenues increased by \$0.9 million from the prior year is primarily due to better performance on investments resulting in higher collections in investment earnings.



Governmental Activities: Expenses

The following chart shows a comparison of Governmental Activity expenses from FY 22/23 to FY 23/24.

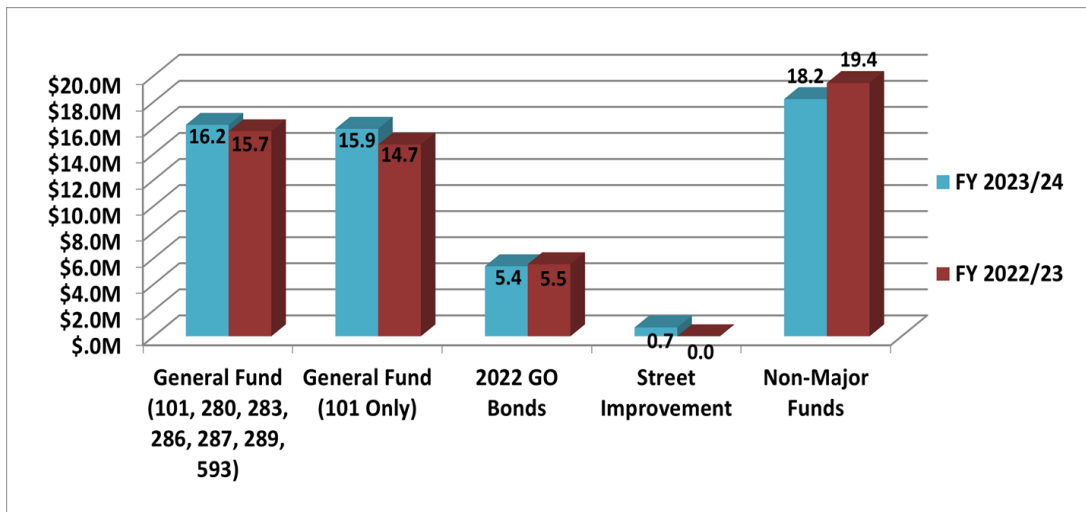
- Overall expenses increased by 21.7% to \$21.0 million.
- The substantial increase in Public Safety expenses from the prior year is related to an accounting transaction to record changes in pension obligations in the financial statements.
- The increase in Public Works is related to the addition of one FTE in the Streets Division and increased costs related to engineering services, tree maintenance, and weed abatement.
- The increase in Parks and Recreation is related increased community activities, including summer concert series, and moving 1 FTE from Administration to Parks & Recreation.



Governmental Funds

The following chart shows a comparison of the Governmental Fund balances from FY 22/23 to FY 23/24, which includes nonspendable, restricted, assigned, and unassigned balances.

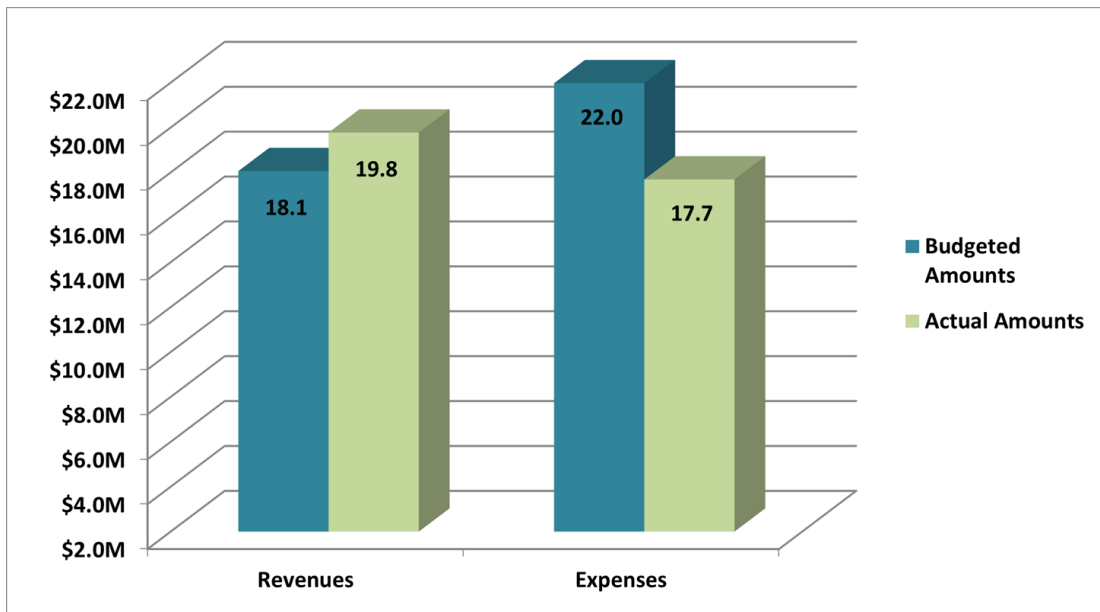
- The General Fund Balance on the left side of the chart and reported on page 19 of the audited financial statements includes Funds 101, 283, 286, 287, 289, and 593. This balance has increased to \$16.2 million as of June 30, 2024.
- The General Fund Balance shown in the center of the chart is Fund 101 only. This balance increased to \$15.9 million as of June 30, 2024.
- A new major fund was created this year for Streets Improvement in the amount of \$0.7 million.
- The Non-Major Fund Balance decreased 6.4% to \$18.2 million as of June 30, 2024, primarily due to Streets Improvement being reclassified as a major fund.



General Fund: Budget vs. Actuals

The following chart shows a comparison of the General Fund budgeted revenues and expenses to actual revenues and expenses for FY 23/24.

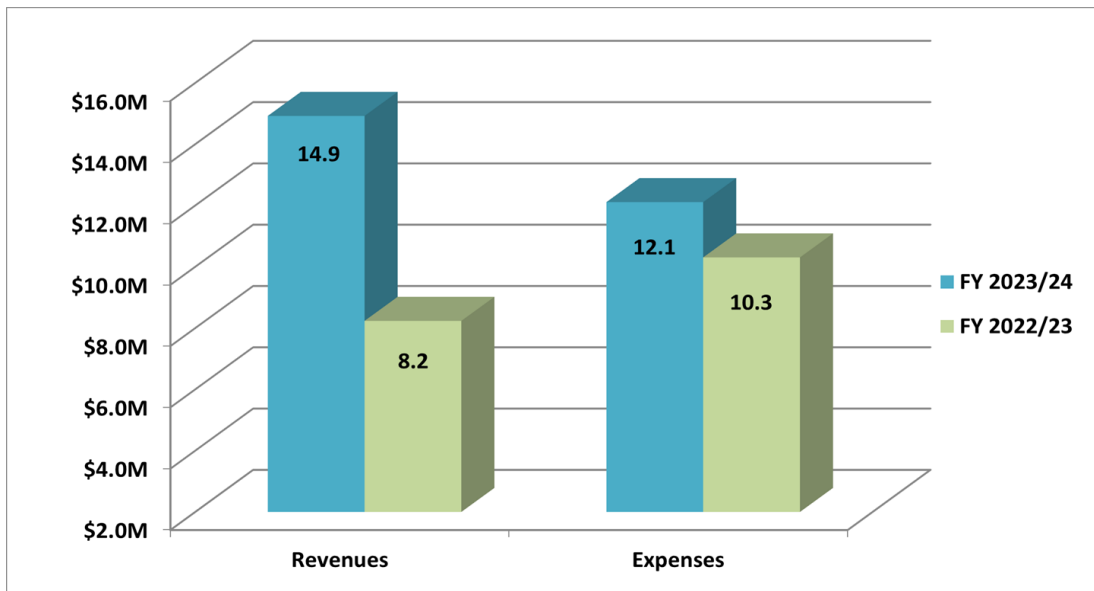
- General Fund Revenues exceeded budgeted amounts by \$1.7 million. Property Tax, Sales Tax, and Transient Occupancy tax revenues received were higher than anticipated.
- Investments performed better than anticipated yielding higher investment earnings.
- The City received non-budgeted revenue related to reimbursements associated with emergency response and grant reimbursements that were budgeted in the prior year.
- General Fund actual expenditures were less than adopted by \$4.3 million. The primary reason for the savings was due to contracts not being expended for projects continuing into the following fiscal year.



Business-Type Activities: Revenues and Expenses

The following chart shows a comparison of the business-type activities from FY 22/23 to FY 23/24.

- Revenues increased by 81.2% to \$14.9 million. The increase was attributed to newly approved water and wastewater rate increases in the amount of 28% and 50% respectively going into effect in September 2023.
- Expenses increased by 17.5% to \$12.1 million. The increase was primarily due to contracts related to Water Capital Improvement costs and increased insurance costs.



Capital Assets

At the end of the fiscal year 2024, the City has a total of \$79.8 million invested in a broad range of capital assets. This was an increase of \$7.9 million from the prior fiscal year, which is primarily to Construction in Progress for project S-52 Wastewater Treatment Plant Upgrade and R23-79 Pavement Restoration.

Debt

At the end of fiscal year 2024, Governmental Activities had \$19.2 million in long-term debt liabilities and Business-type Activities had \$24.7 million. The overall debt increased by 7.3% from the prior year. The increase was due to the following:

- An increase in Net Pension liability based on actuarial updates.
- Issuance of a Wastewater Installment Agreement to fund the Wastewater Treatment Plant Upgrade.

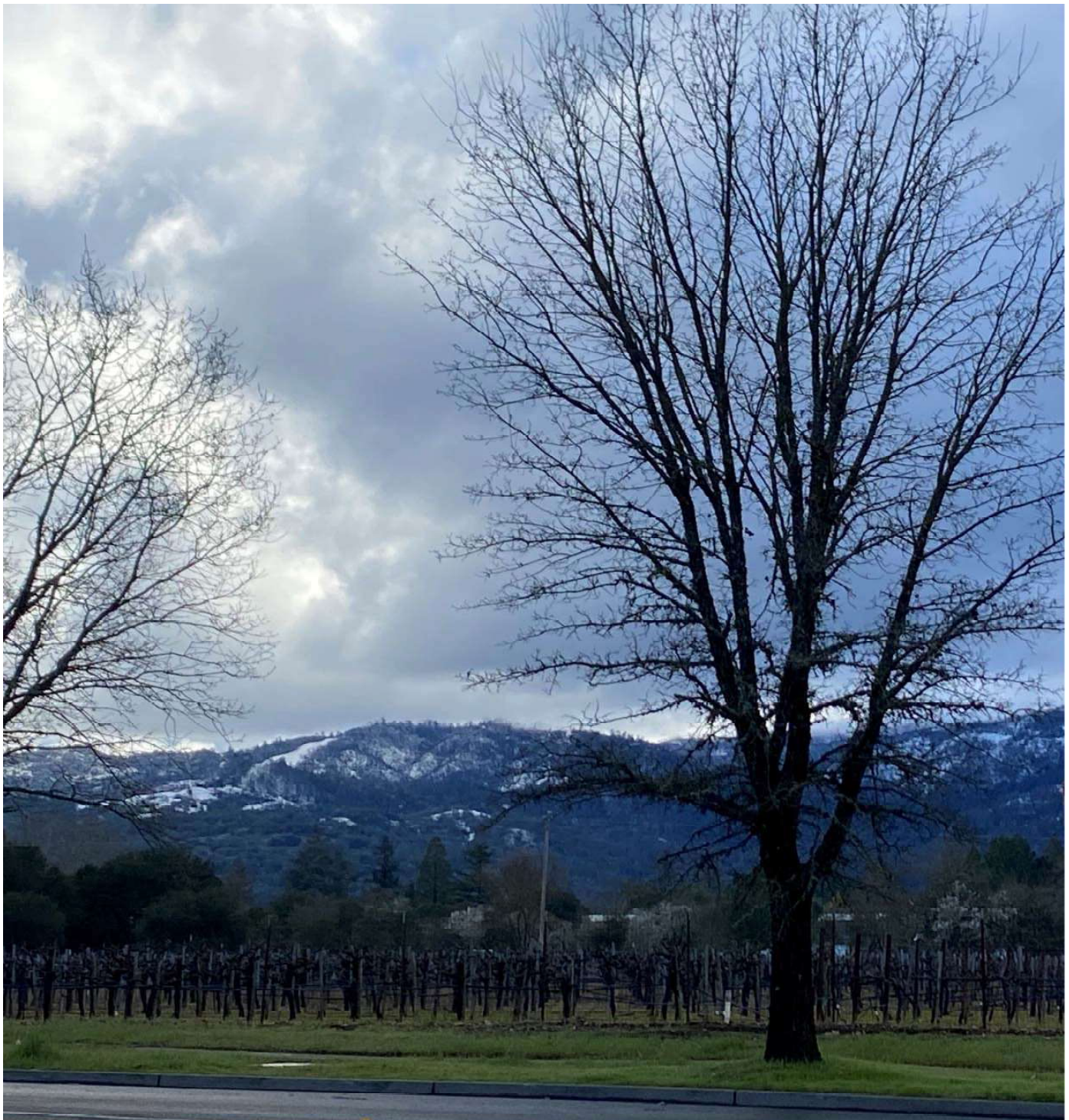
ENVIRONMENTAL REVIEW: None.

GOAL:

Goal 4: Provide Effective Community Information & Opportunities for Engagement

DOCUMENTS ATTACHMENTS:

[Draft Financial Statements Ending June 30 2024](#)



St. Helena, California
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2024



CITY OF ST. HELENA, CALIFORNIA

Annual Comprehensive Financial Report

For the Fiscal Year Ended

June 30, 2024



Prepared by:

Administrative Services Department | Finance Division

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CITY OF ST. HELENA ANNUAL COMPREHENSIVE FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024

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I. Introductory Section



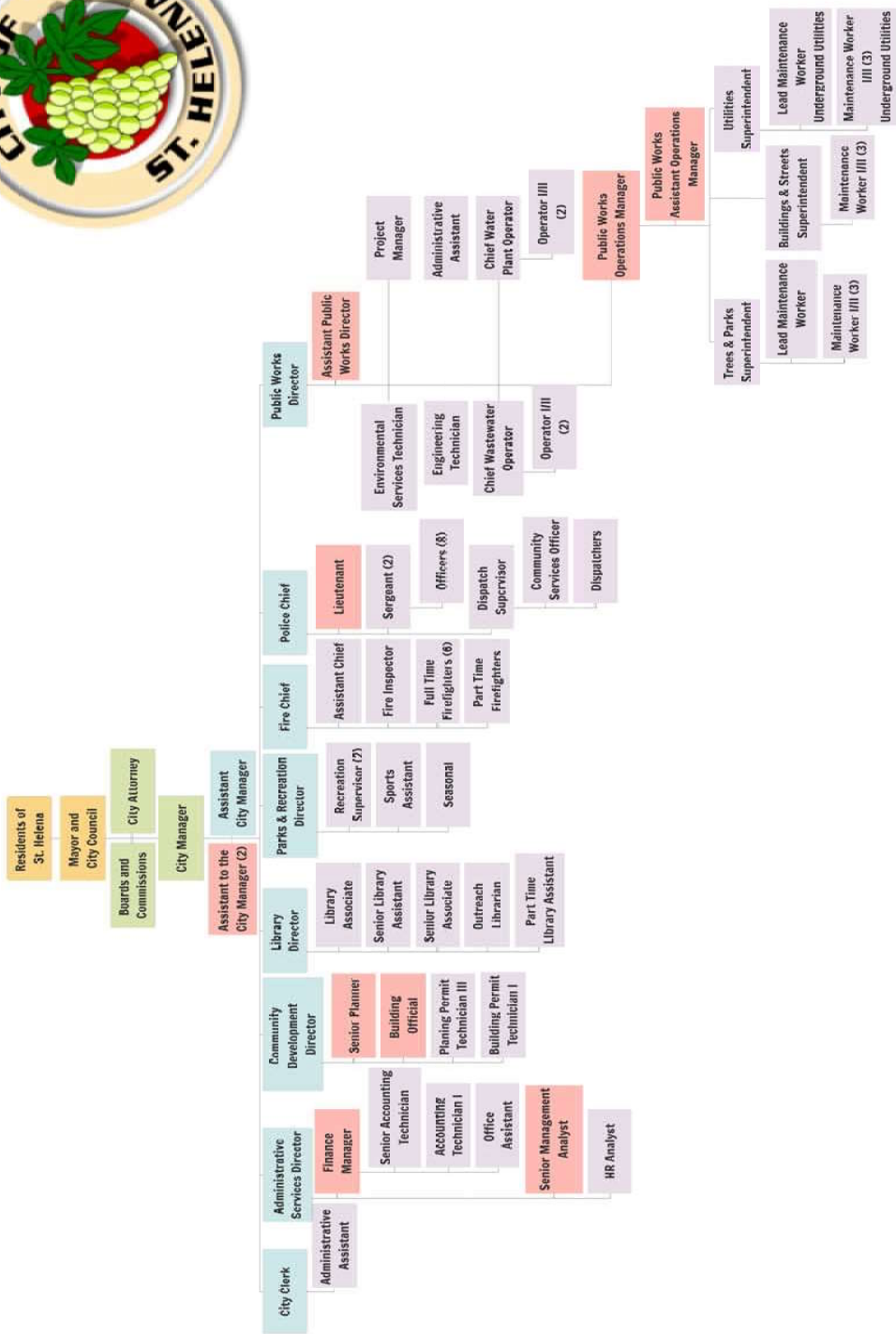
City of St. Helena, *California*

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City of St. Helena City-Wide Organizational Chart



Effective July 1, 2023

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City of St. Helena, *California*

Fiscal Year 2023-24

CITY COUNCIL



Paul Dohring

Mayor



Eric Hall

Vice Mayor



Anna Chouteau

Council Member



Lester Hardy

Council Member



Billy Summers

Council Member

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City of St. Helena, *California*

Fiscal Year 2023-24

CITY ADMINISTRATION



Anil Comelo
City Manager

Ethan Walsh – City Attorney

Cindy Tzaopoulos – City Clerk

April Mitts – Assistant City Manager

Mandy Kellogg – Administrative Services Director

John Sorensen – Fire Chief

Chris Kreiden – Library Director

Maya DeRosa – Planning & Building Director

Christopher Hartley – Police Chief

Joseph Leach – Public Works Director/City Engineer

Dave Jahns – Parks & Recreation Director

BOARDS/COMMISSIONS/COMMITTEES

Board of Library Trustees

Parks and Recreation Commission

Planning Commission

Active Transportation & Sustainability Committee

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of St. Helena
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

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II. Financial Section



City of St. Helena, *California*

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INDEPENDENT AUDITOR'S REPORT

To the Honorable City Council
City of St. Helena, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helena, California (the City), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the General Fund budgetary comparison, the Schedule of the City's Proportionate Share of the Net Pension Liability – Cost-Sharing Plans, and the Schedule of Pension Contributions – Cost-Sharing Plans be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual major and non-major fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual major and non-major fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
_____, 2025

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**CITY OF ST. HELENA
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Governmental Activities	Business- Type Activities	Total
ASSETS			
Cash and Investments	\$ 32,231,889	\$ 10,245,130	\$ 42,477,019
Cash and Investments with Fiscal Agents	5,394,986	212	5,395,198
Receivables:			
Accounts	52,766	3,848,461	3,901,227
Taxes	2,239,344	-	2,239,344
Notes and Loans	2,774,400	952,778	3,727,178
Interest	422,590	122,712	545,302
Due from Other Governments	1,726,483	-	1,726,483
Other	-	24,808	24,808
Prepays	162,929	66,548	229,477
Capital Assets, Not Being Depreciated/Amortized	12,203,523	24,600,879	36,804,402
Capital Assets, Depreciated/Amortized, Net	29,009,456	13,982,581	42,992,037
Total Assets	86,218,366	53,844,109	140,062,475
DEFERRED OUTFLOWS OF RESOURCES			
Loss on Advance Refunding	-	243,612	243,612
Deferred Outflows Related to Pensions	4,875,186	1,283,792	6,158,978
Total Deferred Outflows of Resources	4,875,186	1,527,404	6,402,590
LIABILITIES			
Current Liabilities:			
Cash Overdrawn	172,234	-	172,234
Accounts Payable and Accrued Liabilities	1,892,554	2,245,170	4,137,724
Interest Payable	-	114,157	114,157
Deposits Payable	301,732	29,682	331,414
Noncurrent Liabilities:			
Due within One Year	574,868	10,365,341	10,940,209
Due in More Than One Year	18,603,397	14,378,416	32,981,813
Total Liabilities	21,544,785	27,132,766	48,677,551
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions	900,479	323,672	1,224,151
NET POSITION			
Net Investment in Capital Assets	39,515,436	15,924,568	55,440,004
Restricted for:			
Public Works	10,167,280	-	10,167,280
Housing	9,501,738	-	9,501,738
Library:			
Expendable	793,641	-	793,641
Nonexpendable	33,267	-	33,267
Parks and Recreation	1,273,172	-	1,273,172
Public Safety	1,277,714	-	1,277,714
Unrestricted	6,086,040	11,990,507	18,076,547
Total Net Position	\$ 68,648,288	\$ 27,915,075	\$ 96,563,363

The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General Government	\$ 4,535,907	\$ 508,783	\$ 710,961	\$ -	\$ (3,316,163)	\$ -	\$ (3,316,163)
Planning and Building	1,419,534	159,226	222,499	-	(1,037,809)	-	(1,037,809)
Public Safety	7,515,670	843,016	1,178,012	-	(5,494,642)	-	(5,494,642)
Public Works	4,673,363	524,201	732,506	-	(3,416,656)	-	(3,416,656)
Library	1,268,639	142,300	198,847	-	(927,492)	-	(927,492)
Parks and Recreation	1,281,198	143,709	200,816	-	(936,673)	-	(936,673)
Interest on Long-Term Debt	267,888	-	-	-	(267,888)	-	(267,888)
Total Governmental Activities	20,962,199	2,321,235	3,243,641	-	(15,397,323)	-	(15,397,323)
Business-Type Activities:							
Water	7,887,186	7,123,123	-	2,487,841	-	1,723,778	1,723,778
Wastewater	4,223,155	4,646,828	-	41,295	-	464,968	464,968
Total Business-Type Activities	12,110,341	11,769,951	-	2,529,136	-	2,188,746	2,188,746
Total Primary Government	\$ 33,072,540	\$ 14,091,186	\$ 3,243,641	\$ 2,529,136	(15,397,323)	2,188,746	(13,208,577)
General Revenues:							
Taxes:							
Property Taxes					7,185,691	-	7,185,691
Sales and Use Taxes					5,653,003	-	5,653,003
Franchise Tax					641,451	-	641,451
Transient Occupancy Taxes					4,392,012	-	4,392,012
Business License Tax					163,965	-	163,965
Investment Earnings					960,385	624,104	1,584,489
Miscellaneous Revenues					584,113	-	584,113
Total General Revenues					19,580,620	624,104	20,204,724
Change in Net Position					4,183,297	2,812,850	6,996,147
Net Position - Beginning of Fiscal Year, as Previously Reported					65,893,923	25,102,225	90,996,148
Restatement for Correction of an Error					(1,428,932)	-	(1,428,932)
Net Position - Beginning of Fiscal Year, as Restated					64,464,991	25,102,225	89,567,216
Net Position - End of Fiscal Year					\$ 68,648,288	\$ 27,915,075	\$ 96,563,363

The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	General Fund	2022 GO Bonds	Street Improvement	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Investments	\$ 14,903,872	\$ -	\$ 1,109,027	\$ 15,363,471	\$ 31,376,370
Cash and Investments with Fiscal Agents	-	5,394,986	-	-	5,394,986
Receivables:					
Accounts	52,766	-	-	-	52,766
Taxes	2,177,632	-	-	61,712	2,239,344
Interest	232,187	-	-	190,403	422,590
Due from Other Governments	540,521	-	10,268	1,175,694	1,726,483
Notes and Loans	533,505	-	-	2,240,895	2,774,400
Prepaid Expenditures	7,363	-	-	-	7,363
Total Assets	\$ 18,447,846	\$ 5,394,986	\$ 1,119,295	\$ 19,032,175	\$ 43,994,302
LIABILITIES					
Cash Overdrawn	\$ -	\$ 25,561	\$ -	\$ 146,673	\$ 172,234
Accounts Payable and Accrued Liabilities	1,287,768	-	445,673	125,995	1,859,436
Deposits Payable	301,732	-	-	-	301,732
Total Liabilities	1,589,500	25,561	445,673	272,668	2,333,402
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues - Taxes	634,425	-	-	-	634,425
Unavailable Revenues - Grants	-	-	-	557,802	557,802
Total Deferred Inflows of Resources	634,425	-	-	557,802	1,192,227
FUND BALANCES					
Nonspendable	540,868	-	-	33,267	574,135
Restricted	-	5,369,425	-	17,644,120	23,013,545
Assigned	301,654	-	673,622	670,991	1,646,267
Unassigned	15,381,399	-	-	(146,673)	15,234,726
Total Fund Balances	16,223,921	5,369,425	673,622	18,201,705	40,468,673
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,447,846	\$ 5,394,986	\$ 1,119,295	\$ 19,032,175	\$ 43,994,302

The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Fund Balances of Governmental Funds	\$ 40,468,673
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:

Nondepreciable/nonamortizable assets	12,203,523
Depreciable/amortizable assets	27,841,747

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Leases and SBITAs	(920,670)
Net Pension Liability	(11,483,903)
Compensated Absences	(723,804)
Claims	(96,954)
General Obligations Bonds	(5,726,187)
Reimbursement Agreement	(30,740)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

1,949,669

Amounts for deferred inflows and outflows of resources related to the City's net pension liability are not reported in the governmental funds:

Deferred Outflows of Resources	4,875,186
Deferred Inflows of Resources	(900,479)

Long-term assets are not available for current use. Amounts are deferred under the modified accrual basis of accounting.

1,192,227

Net Position of Governmental Activities	\$ 68,648,288
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The accompanying notes are an integral part of this statement.

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CITY OF ST. HELENA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	General Fund	2022 GO Bonds	Street Improvement	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property Taxes	\$ 6,873,640	\$ -	\$ -	\$ -	\$ 6,873,640
Sales and Other Taxes	10,347,783	-	-	338,683	10,686,466
Charges for Services	79,226	-	-	-	79,226
Fines and Forfeitures	46,684	-	-	17,446	64,130
Licenses and Permits	996,165	-	-	-	996,165
Development Fees	9,600	-	-	982,529	992,129
Intergovernmental	460,594	-	64,782	2,592,175	3,117,551
Interest and Rents	623,404	111,576	-	212,805	947,785
Other Revenues	336,482	-	76,517	171,114	584,113
Total Revenues	19,773,578	111,576	141,299	4,314,752	24,341,205
EXPENDITURES					
Current:					
General Government	4,369,613	3,949	-	215,787	4,589,349
Planning and Building	1,419,534	-	-	-	1,419,534
Public Safety	6,776,184	-	-	203,266	6,979,450
Public Works	2,933,693	-	-	315,726	3,249,419
Library	880,855	-	-	179,907	1,060,762
Parks and Recreation	1,097,858	-	-	59,083	1,156,941
Capital Outlay	144,407	-	2,589,084	497,315	3,230,806
Debt Service:					
Principal	61,225	-	-	-	61,225
Interest	1,939	265,949	-	-	267,888
Total Expenditures	17,685,308	269,898	2,589,084	1,471,084	22,015,374
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,088,270	(158,322)	(2,447,785)	2,843,668	2,325,831
OTHER FINANCING SOURCES (USES)					
Leases and SBITAs	27,338	-	-	-	27,338
Transfers In	94,182	-	2,149,168	451,196	2,694,546
Transfers Out	(1,718,304)	-	-	(2,129,134)	(3,847,438)
Total Other Financing Sources (Uses)	(1,596,784)	-	2,149,168	(1,677,938)	(1,125,554)
Net Change in Fund Balances	491,486	(158,322)	(298,617)	1,165,730	1,200,277
Fund Balances, Beginning of Fiscal Year, as Previously Reported	15,732,435	5,527,747	-	19,437,146	40,697,328
Adjustment - Change from Non-Major Funds to Major Funds	-	-	972,239	(972,239)	-
Restatement for Correction of an Error	-	-	-	(1,428,932)	(1,428,932)
Fund Balances, Beginning of Fiscal Year, As Restated	15,732,435	5,527,747	972,239	17,035,975	39,268,396
Fund Balances, End of Fiscal Year	\$ 16,223,921	\$ 5,369,425	\$ 673,622	\$ 18,201,705	\$ 40,468,673

The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ 1,200,277

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation and amortization expense.

Capital Outlay	3,230,806
Depreciation and Amortization Expense	(1,632,030)
Capital Deletions	(195,094)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of

Leases and SBITAs Proceeds	(27,338)
Principal Payments	61,225
Amortization of Premium	(16,828)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated Absences	109,611
Leases and SBITAs Principal Payments	311,576
Claims	29,882
Net Pension Liability	(527,474)

Some revenues reported in the Statement of Activities are not considered available to finance current expenditures and, therefore, are not reported as revenues in the governmental funds.

438,141

Amounts for deferred inflows and deferred outflows of resources related to the City's net pension liability are not reported in the governmental funds. This is the net change in deferred inflows and outflows of resources related to the net pension liability.

Deferred Outflows of Resources Related to Pensions	(185,353)
Deferred Inflows of Resources Related to Pensions	478,034

Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The net revenue (expense) of the internal services funds is reported with governmental activities.

907,862

Change in Net Position - Governmental Activities	\$ 4,183,297
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The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024**

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
ASSETS				
Current Assets:				
Cash and Investments	\$ 7,267,705	\$ 2,977,425	\$ 10,245,130	\$ 855,519
Accounts Receivable - Net	2,554,312	1,294,149	3,848,461	-
Prepays	57,552	8,996	66,548	155,566
Interest Receivable	122,051	661	122,712	-
Other Receivable	24,808	-	24,808	-
Due from Other Governments	-	-	-	-
Total Current Assets	10,026,428	4,281,231	14,307,659	1,011,085
Noncurrent Assets:				
Cash and Investments with Fiscal Agents	-	212	212	-
Notes and Loans Receivable	780,198	172,580	952,778	-
Capital Assets, Not Being Depreciated:				
Land	345,367	3,087,123	3,432,490	-
Construction in Progress	3,028,959	18,139,430	21,168,389	-
Capital Assets, Depreciable:				
Buildings	1,755,510	1,805,421	3,560,931	-
Equipment	2,931,027	2,575,435	5,506,462	4,886,524
Improvements	23,081,968	6,751,364	29,833,332	-
Lines	4,975,814	1,476,256	6,452,070	-
Less: Accumulated Depreciation	(20,146,072)	(11,224,142)	(31,370,214)	(3,718,815)
Total Noncurrent Assets	16,752,771	22,783,679	39,536,450	1,167,709
Total Assets	26,779,199	27,064,910	53,844,109	2,178,794
DEFERRED OUTFLOWS OF RESOURCES				
Loss on Advance Refunding	243,612	-	243,612	-
Deferred Pension Related Items	692,791	591,001	1,283,792	-
Total Deferred Outflows of Resources	936,403	591,001	1,527,404	-
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	1,211,486	1,033,684	2,245,170	33,118
Accrued Interest Payable	57,011	57,146	114,157	-
Deposits	29,682	-	29,682	-
Compensated Absences - Current	3,770	3,771	7,541	-
Installment Agreements - Current	281,739	278,261	560,000	-
Loans Payable - Current	435,800	9,362,000	9,797,800	-
Total Current Liabilities	2,019,488	10,734,862	12,754,350	33,118
Noncurrent Liabilities:				
Compensated Absences	79,784	59,460	139,244	196,007
Net Pension Liability	1,770,088	1,510,013	3,280,101	-
Installment Agreements	2,759,899	1,390,272	4,150,171	-
Loans Payable	3,373,900	3,435,000	6,808,900	-
Total Noncurrent Liabilities	7,983,671	6,394,745	14,378,416	196,007
Total Liabilities	10,003,159	17,129,607	27,132,766	229,125
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Related Items	174,668	149,004	323,672	-
NET POSITION				
Net Investment in Capital Assets	8,597,177	7,327,391	15,924,568	1,167,709
Unrestricted	8,940,598	3,049,909	11,990,507	781,960
Total Net Position	\$ 17,537,775	\$ 10,377,300	\$ 27,915,075	\$ 1,949,669

The accompanying notes are an integral part of this statement.

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CITY OF ST. HELENA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for Services	\$ 7,084,524	\$ 4,642,942	\$ 11,727,466	\$ 353,550
Other Operating Revenues	38,599	3,886	42,485	-
Total Operating Revenues	7,123,123	4,646,828	11,769,951	353,550
OPERATING EXPENSES				
Personnel Services	2,159,048	1,486,411	3,645,459	142,759
Purchased Water	1,671,320	-	1,671,320	-
Fuel and Utilities	219,187	123,898	343,085	158,790
Other Supplies and Expenses	2,705,997	1,893,747	4,599,744	222,338
Depreciation	869,177	151,981	1,021,158	87,293
Total Operating Expenses	7,624,729	3,656,037	11,280,766	611,180
Operating Income (Loss)	(501,606)	990,791	489,185	(257,630)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	584,860	39,244	624,104	12,600
Interest Expense	(262,457)	(567,118)	(829,575)	-
Total Nonoperating Revenues (Expenses)	322,403	(527,874)	(205,471)	12,600
Income (Loss) Before Capital Contributions and Transfers	(179,203)	462,917	283,714	(245,030)
Capital Contributions	2,487,841	41,295	2,529,136	-
Transfers in	-	-	-	1,152,892
Change in Net Position	2,308,638	504,212	2,812,850	907,862
Net Position - Beginning of Fiscal Year	15,229,137	9,873,088	25,102,225	1,041,807
Net Position - End of Fiscal Year	<u>\$ 17,537,775</u>	<u>\$ 10,377,300</u>	<u>\$ 27,915,075</u>	<u>\$ 1,949,669</u>

The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	\$ 6,658,334	\$ 10,145,006	\$ 16,803,340	\$ 353,550
Payments to Employees for Services	(2,053,381)	(1,445,599)	(3,498,980)	6,192
Payments to Suppliers for Goods and Services	(4,094,397)	(2,379,984)	(6,474,381)	(581,134)
Net Cash Provided (Used) by Operating Activities	510,556	6,319,423	6,829,979	(221,392)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Cash Received from Other Funds	-	-	-	1,152,892
Increase in Notes Receivable	(114,084)	(74,178)	(188,262)	-
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(114,084)	(74,178)	(188,262)	1,152,892
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and Construction of Capital Assets	(2,146,079)	(4,367,975)	(6,514,054)	(1,101,734)
Proceeds from Issuance of Debt, Net	-	3,435,000	3,435,000	-
Interest Paid	(236,841)	(529,690)	(766,531)	-
Capital Contributions	2,487,841	41,295	2,529,136	-
Principal Paid on Loan	(424,700)	-	(424,700)	-
Principal Paid on Capital Debt	(273,000)	(177,000)	(450,000)	-
Net Cash Used by Capital and Related Financing Activities	(592,779)	(1,598,370)	(2,191,149)	(1,101,734)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	677,622	111,229	788,851	12,600
Net Cash Provided by Investing Activities	677,622	111,229	788,851	12,600
Net Increase (Decrease) in Cash and Cash Equivalents	481,315	4,758,104	5,239,419	(157,634)
Cash and Cash Equivalents - Beginning of Fiscal Year	6,786,390	(1,780,467)	5,005,923	1,013,153
Cash and Cash Equivalents - End of Fiscal Year (Includes Cash and Investments with Fiscal Agents)	\$ 7,267,705	\$ 2,977,637	\$ 10,245,342	\$ 855,519
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ (501,606)	\$ 990,791	\$ 489,185	\$ (257,630)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	869,177	151,981	1,021,158	87,293
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(466,446)	5,498,178	5,031,732	-
(Increase) in Prepaid items	(7,393)	(8,996)	(16,389)	(155,325)
Decrease in Other Receivable	-	-	-	-
(Increase) Decrease in Deferred Outflows of Resources	(22,354)	6,553	(15,801)	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities	523,572	(339,271)	184,301	(44,681)
(Decrease) in Deferred Inflows of Resources	(59,599)	(59,796)	(119,395)	-
Increase in Net Pension Liability	167,737	81,852	249,589	-
Increase in Compensated Absences Payable	19,883	12,203	32,086	148,951
(Decrease) in Claims Payable	(14,072)	(14,072)	(28,144)	-
Increase in Deposits Payable	1,657	-	1,657	-
Net Cash Provided (Used) by Operating Activities:	\$ 510,556	\$ 6,319,423	\$ 6,829,979	\$ (221,392)

The accompanying notes are an integral part of this statement.

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CITY OF ST. HELENA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	<u>Custodial Fund</u>
ASSETS	
Cash and Investments	\$ 123,604
Assessments Receivable	<u>118,629</u>
Total Assets	<u>\$ 242,233</u>
LIABILITIES	
Accounts Payable	<u>\$ 216,868</u>
Total Liabilities	<u>216,868</u>
NET POSITION	
Net Position Restricted for Others	<u>25,365</u>
Total Liabilities and Net Position	<u>\$ 242,233</u>

The accompanying notes are an integral part of this statement.
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**CITY OF ST. HELENA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Custodial Fund</u>
ADDITIONS	
Development Fees	\$ 614
Investment Earnings	<u>1,576</u>
Total Additions	<u>2,190</u>
NONOPERATING REVENUES (EXPENSES)	
TID Assessment	<u>(6,066)</u>
Change in Net Position	<u>(3,876)</u>
NET POSITION	
Beginning of Fiscal Year	<u>29,241</u>
End of Fiscal Year	<u>\$ 25,365</u>

The accompanying notes are an integral part of this statement.

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**CITY OF ST. HELENA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Reporting Entity**

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

B. Description of Government-Wide Financial Statements

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

C. Basis of Presentation – Government-Wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The City reports the following major governmental funds:

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

The *2022 General Obligation (GO) Bond Fund* was established to authorize the issuance of general obligation bonds for the purpose of protecting the City's local water quality/supply and improving drought resilience by repairing and replacing the City's drinking water system, including drinking water, stormwater, and sewage infrastructure.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**D Basis of Presentation – Fund Financial Statements** (Continued)

The *Street Improvement Fund* was established for capital projects related to street improvements throughout the City.

The City reports the following major proprietary funds:

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

Additionally, the City reports the following fund types:

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

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

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

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

E. Measurement Focus and Basis of Accounting

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

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

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

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**E. Measurement Focus and Basis of Accounting** (Continued)

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

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The Custodial Fund uses the economic resources measurement focus and the accrual basis of accounting for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**1. Cash and Cash Equivalents**

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

2. Investments

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

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

The amount of the net depreciation available for expenditure on the permanent endowments is \$_____. The principal balance is held in a separate bank, which is nonexpendable. Interest earnings are received by the City and are available for expenditure. The amounts earned on principal balances that have not been spent are reflected as Restricted for Library Expendable. State law does not restrict how earnings on the principal of permanent funds can be spent. The City's budget policies and implementing resolutions require that all appropriations for expenditures are approved by the government body.

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**
(Continued)**4. Capital Assets** (Continued)

Capital assets, except for infrastructure assets, are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. For infrastructure assets, the same estimated minimum useful life is used (in excess of one year), but only those infrastructure projects that cost more than \$25,000 are reported as capital assets.

As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets received prior to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 72 were recorded at fair value on the date of donation. Capital assets donated subsequent to the implementation of GASB Statement No. 72 are recorded at acquisition value as of the date received.

The right-to-use lease assets are recorded based on the underlying right-to-use lease assets in accordance with GASB Statement No. 87, *Leases*. The right-to-use lease assets are amortized each year for the terms of the contracts. The capitalization threshold for right-to-use lease assets is \$10,000.

The subscription assets are recorded based on the underlying information technology (IT) assets in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The subscription assets are amortized each year for the terms of the contracts. The capitalization threshold for subscription assets is \$10,000.

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

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

Right-to-use lease assets are recognized at the lease commencement date and represent the City's right to use an underlying asset for the lease term. Right-to-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the right-to-use lease asset into service. Right-to-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period is 4 years.

Subscription assets are recognized at the commencement date of the subscription term and represent the City's right to use an underlying IT asset for the subscription term. Subscription assets are measured at the initial value of the subscription liability plus any payments made to the vendor before commencement of the subscription term, less any incentives received from the SBITA vendor at or before the commencement of the subscription term, plus any initial direct costs necessary to place the IT asset into service. Subscription assets are amortized over the shorter of the subscription term or useful life of the underlying IT asset using the straight-line method. The amortization period varies from 3 to 5 years.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**
(Continued)**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents the consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources as a result of a debt refunding in the enterprise funds and as a result of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City is reporting deferred inflows of resources for unavailable revenues in the governmental funds Balance Sheet. Unavailable revenues include property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports pension-related deferred inflows of resources as a result of the implementation of GASB Statement No. 68.

6. Long-Term Debt

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund Statement of Net Position. Bond premiums and discounts, bond issuance costs, and deferred losses on refunding are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount, and deferred losses on refunding.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Issuance costs are reported as debt service expenditures whether or not withheld from the actual debt proceeds received.

The lease liability is recognized at the commencement of the lease term, unless the lease is a short-term lease, below the lease capitalization threshold of \$10,000, or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives) based on a borrowing rate specified in the contract or implicit rate. The lease term includes the noncancelable period of the lease and extensions the City is reasonably certain to exercise. The City monitors changes in circumstances that are expected to significantly affect the amount of a lease liability that may require a remeasurement of its lease.

The subscription liability is recognized at the commencement of the subscription term, unless the subscription is a short-term subscription, below the subscription capitalization threshold of \$10,000, or it transfers ownership of the underlying IT asset. The subscription liability is measured at the present value of payments expected to be made during the subscription term (less any contract incentives receivable from the SBITA vendor) based on a borrowing rate specified in the contract or implicit rate. The subscription term includes the noncancelable period of the subscription and extensions the City is reasonably certain to exercise. The City monitors changes in circumstances that are expected to significantly affect the amount of a subscription liability that may require a remeasurement of its subscription.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**
(Continued)**7. Net Position Flow Assumption**

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

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

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

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

Amounts in unassigned fund balance are either residual positive net resources of the General Fund fund balance in excess of what can properly be classified in one of the other categories described above, or negative fund balances of all other governmental funds.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**G. Revenues and Expenditures/Expenses****1. Program Revenues**

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

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

3. Compensated Absences

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

5. Pensions

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates and assumptions.

I. Effect of New GASB Pronouncements

During the fiscal year ended June 30, 2024, the City implemented the following standards:

GASB Statement No. 100 – *Accounting Changes and Error Corrections*. The requirements of this statement are effective for accounting changes and error corrections made in reporting periods beginning after June 15, 2023. The City has implemented this statement.

GASB has issued the following statements, which may affect the City's financial reporting requirements in the future:

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for reporting periods beginning after December 15, 2023. The City has not fully judged the impact of implementation of this standard on the basic financial statements.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for reporting periods beginning after June 15, 2024. The City has not fully judged the impact of implementation of this standard on the basic financial statements.

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The City has not fully judged the impact of implementation of this standard on the basic financial statements.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The City has not fully judged the impact of implementation of this standard on the basic financial statements.

NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

As of June 30, 2024, cash and investments were reported in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Investments	\$ 42,304,785
Cash and Investments with Fiscal Agent	5,395,198
Statement of Net Position - Fiduciary Funds:	
Cash and Investments	<u>123,604</u>
Total Cash and Investments	<u>\$ 47,823,587</u>

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)A. Deposits and Investments (Continued)

Cash and investments as of June 30, 2024, consisted of the following:

Petty Cash	\$ 800
Deposits with Financial Institutions	25,193,454
Investments	<u>22,629,333</u>
Total Cash and Investments	<u>\$ 47,823,587</u>

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

Authorized Investment Type	Maximum Maturity	Maximum Allowable Investment Percentage	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
California Asset Management Program (CAMP)	N/A	None	None
Insured Savings Accounts	N/A	None	None
Banker's Acceptances	180 days	40%	10%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	N/A	30%	10%
Obligations of the State of California	N/A	None	10%
Time Deposits, Non-Negotiable and Collateralized	N/A	25%	10%
Medium-Term Notes	N/A	30%	5%
Money Market Mutual Funds	N/A	15%	None
Supranational Securities	N/A	30%	None
Asset-Backed Securities	N/A	20%	5%

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

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**A. Deposits and Investments** (Continued)

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

Investment Type	Remaining Maturity (in Months)			Total Fair Value
	12 Months or Less	13 to 24 Months	25 to 60 Months	
U.S. Treasury Securities	\$ 538,531	\$ 3,281,604	\$ 3,786,195	\$ 7,606,330
Federal Agency Securities	206,609	169,674	360,687	736,970
Corporate Notes	155,256	494,020	176,985	826,261
Municipal Bonds		29,928	-	29,928
LAIF	7,853,074	-	-	7,853,074
Short-Term Investments	32,714	-	-	32,714
Money Market Mutual Funds	148,852	-	-	148,858
Cash with Fiscal Agent:				
Money Market Mutual Funds	5,395,198	-	-	5,395,198
Total	\$ 14,330,234	\$ 3,975,226	\$ 4,323,867	\$ 22,629,333

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

Investment Type	Total Investment	Minimum Legal Rating	Ratings as of Year-End		
			AAA/AA	A and A-1	Unrated/Ratings Not Required
U.S. Treasury Securities	\$ 7,606,330	N/A	\$ -	\$ -	\$ 7,606,330
Federal Agency Securities	736,970	N/A	736,970	-	-
Corporate Notes	826,261	N/A	288,053	538,207	-
Municipal Bonds	29,928	N/A	29,928	-	-
LAIF	7,853,074	N/A	-	-	7,853,074
Short-Term Investments	32,714	N/A	-	-	32,714
Money Market Mutual Funds	148,858	N/A	-	-	148,858
Cash with Fiscal Agent:					
Money Market Mutual Funds	5,395,198	N/A	-	-	5,395,198
Total	\$ 22,629,333		\$ 1,054,952	\$ 538,207	\$ 21,036,174

Concentration of Credit Risk – At June 30, 2024, the City had no investments in any one issuer that represent 5% or more of total City investments, other than U.S. Government obligations, external investment pools, and mutual funds.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**A. Deposits and Investments** (Continued)

depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2024, the City had no deposits with financial institutions in excess of federal depository insurance limits held in uncollateralized accounts.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. As of June 30, 2024, none of the City's investments were held by the broker-dealer (counterparty) that was used by the City to purchase the securities.

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

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

The City has the following recurring fair value measurements as of June 30, 2024:

- U.S. Treasury Securities of \$7,606,330 are valued using a matrix pricing model (Level 2 inputs).
- Federal Agency Securities of \$736,970 are valued using a matrix pricing model (Level 2 inputs).
- Corporate Notes of \$826,261 are valued using a matrix pricing model (Level 2 inputs).
- Municipal Bonds of \$29,928 are valued using a matrix pricing model (Level 2 inputs).

B. Receivables

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

Long-term notes receivable of \$3,727,178 consist primarily of multiple notes relating to affordable housing projects. The notes are repayable in annual installments to the extent that the housing projects generate excess cash flows. These notes are secured by deeds of trust on the real properties and mature as follows: \$864,562 in 2047; \$1,022,213 in 2049, and \$431,449 in 2081.

In addition, the City provides housing rehabilitation loans to qualified residents through the California HOME Program. The loans are to be repaid in 30 years and do not earn interest. The balance of the loans as of June 30, 2024, was \$1,354,562.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**C. Interfund Receivables, Payables, and Transfers**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in the applicable governmental funds to indicate that they are not available for appropriation.

There were no amounts due to/due from other funds at June 30, 2024. There were no long-term advances reported as of June 30, 2024.

Significant interfund transfers for the fiscal year ended June 30, 2024, included \$1,718,304 from the General Fund to non-major governmental funds and internal services fund to finance various capital projects, including street improvements. Various non-major governmental funds transferred \$2,129,134 to the general fund, street improvements, and other non-major governmental funds to finance various capital projects.

D. Capital Assets

The following is a summary of capital assets activity and the depreciation/amortization allocation for the fiscal year ended June 30, 2024.

Governmental Activities	Beginning Balance	Additions	Deletions	Transfers/ Adjustments	Ending Balance
Capital Assets, Not Being Depreciated/Amortized:					
Land	\$ 8,336,654	\$ -	\$ -	\$ -	\$ 8,336,654
Construction in Progress	3,876,126	3,124,858	(140,787)	(2,993,328)	3,866,869
Total Capital Assets, Not Being Depreciated/Amortized	12,212,780	3,124,858	(140,787)	(2,993,328)	12,203,523
Capital Assets, Being Depreciated/Amortized:					
Buildings	9,627,030	-	-	-	9,627,030
Improvements	13,944,373	-	-	2,939,021	16,883,394
Floodwall Infrastructure	18,913,620	-	-	-	18,913,620
Vehicle Fleet, Internal Service	3,784,790	1,101,734	-	-	4,886,524
Equipment	3,167,096	78,610	-	-	3,245,706
Financed Leases	283,921	-	-	-	283,921
Right-to-Use Lease - Building	946,076	-	-	-	946,076
Right-to-Use Software	492,046	27,338	-	-	519,384
Total Capital Assets, Being Depreciated/Amortized	51,158,952	1,207,682	-	2,939,021	55,305,655
Less Accumulated Depreciation/Amortization:					
Buildings	(7,027,551)	(292,203)	-	-	(7,319,754)
Improvements	(6,777,005)	(503,151)	-	-	(7,280,156)
Floodwall Infrastructure	(4,160,996)	(378,272)	-	-	(4,539,268)
Vehicle Fleet, Internal Service	(3,631,522)	(87,293)	-	-	(3,718,815)
Equipment	(2,593,356)	(98,475)	-	-	(2,691,831)
Financed Leases	(85,176)	(28,392)	-	-	(113,568)
Right-to-Use Lease - Building	(182,576)	(199,174)	-	-	(381,750)
Right-to-Use Software	(118,694)	(132,363)	-	-	(251,057)
Total Accumulated Depreciation/Amortization	(24,576,876)	(1,719,323)	-	-	(26,296,199)
Net Capital Assets Being Depreciated/Amortized	26,582,076	(511,641)	-	2,939,021	29,009,456
Governmental Activities Capital Assets, Net	\$ 38,794,856	\$ 2,613,217	\$ (140,787)	\$ (54,307)	\$ 41,212,979

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**D. Capital Assets** (Continued)

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers/ Adjustments</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:					
Land	\$ 3,432,490	\$ -	\$ -	\$ -	\$ 3,432,490
Construction in Progress	14,892,020	6,711,911	(378,002)	(57,540)	21,168,389
Total Capital Assets, Not Being Depreciated	18,324,510	6,711,911	(378,002)	(57,540)	24,600,879
Capital Assets, Being Depreciated:					
Buildings	3,560,931	-	-	-	3,560,931
Systems	36,227,863	-	(1)	57,540	36,285,402
Machinery and Equipment	5,326,315	180,147	-	-	5,506,462
Total Capital Assets, Being Depreciated	45,115,109	180,147	(1)	57,540	45,352,795
Less Accumulated Depreciation:					
Buildings	(2,506,763)	(49,133)	-	-	(2,555,896)
Systems	(23,219,131)	(861,643)	-	-	(24,080,774)
Machinery and Equipment	(4,623,161)	(110,382)	(1)	-	(4,733,544)
Total Accumulated Depreciation	(30,349,055)	(1,021,158)	(1)	-	(31,370,214)
Net Capital Assets Being Depreciated	14,766,054	(841,011)	(2)	57,540	13,982,581
Business-Type Activities Capital Assets, Net	\$ 33,090,564	\$ 5,870,900	\$ (378,004)	\$ -	\$ 38,583,460

	<u>Depreciation/ Amortization</u>
Governmental Activities:	
General Government	\$ 144,531
Public Safety	431,106
Public Works	915,935
Library	141,811
Parks and Recreation	85,940
Total Depreciation/Amortization Expense	<u>\$ 1,719,323</u>
Business-Type Activities:	
Water	\$ 869,177
Wastewater	151,981
Total Depreciation Expense	<u>\$ 1,021,158</u>

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**E. Long-Term Liabilities**

The following is a summary of long-term liabilities activity for the fiscal year ended June 30, 2024.

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated Absences	\$ 846,814	\$ 168,030	\$ 95,033	\$ 919,811	\$ 141,549
Claims	126,836	67,899	97,781	96,954	10,469
Net Pension Liability	10,956,429	527,474	-	11,483,903	-
Direct Borrowings:					
Finance Leases	90,840	-	61,225	29,615	29,615
Leases Payable	797,417	-	187,601	609,816	198,182
Subscriptions Payable	377,877	27,338	123,976	281,239	98,225
2022 General Obligation (GO) Bonds	5,255,000	-	-	5,255,000	80,000
2022 GO Bonds Premium	488,015	-	16,828	471,187	16,828
Reimbursement Agreement	30,740	-	-	30,740	-
Total	\$ 18,969,968	\$ 790,741	\$ 582,444	\$ 19,178,265	\$ 574,868
<u>Business-Type Activities</u>					
Compensated Absences	\$ 114,699	\$ 32,086	\$ -	\$ 146,785	\$ 7,541
Claims	28,144	-	28,144	-	-
Net Pension Liability	3,030,512	249,589	-	3,280,101	-
Installment Agreements:					
Water-2012B	3,314,638	-	273,000	3,041,638	281,739
Wastewater-2012B	905,440	-	77,000	828,440	78,261
Wastewater-2005B	940,093	-	100,000	840,093	105,000
Wastewater-2023	-	3,475,000	40,000	3,435,000	95,000
Direct Borrowings:					
Water Loan Payable	4,284,400	-	474,700	3,809,700	435,800
Wastewater Loan Payable	9,362,000	-	-	9,362,000	9,362,000
Total	\$ 21,979,926	\$ 3,756,675	\$ 992,844	\$ 24,743,757	\$ 10,365,341

Obligations for Compensated Absences and the Net Pension Liability are typically liquidated from the General Fund and applicable enterprise funds.

Finance Leases (Direct Borrowings)

The City has entered into one capital lease to finance the acquisition of a street sweeper. The lease agreement qualifies as a finance lease for accounting purposes and, therefore, has been recorded at the present fair value of the future minimum lease payment as of the inception date.

The asset acquired through the finance lease has been capitalized in the accounting records at \$2.84 thousand. The General Fund is used to pay debt service on the finance lease obligations. The future debt service requirements for the finance lease are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 29,615	\$ 395	\$ 30,010
Total	\$ 29,615	\$ 395	\$ 30,010

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**E. Long-Term Liabilities** (Continued)**Leases and Subscriptions Payable (Direct Borrowings)**

The City entered into a noncancelable leases with a third parties. Current lease activities include the right-to-use office space. The City is required to make principal and interest payments through April 2027. For leases without an interest rate specified in the contract, the City used its incremental borrowing rate of 5%. The City entered into noncancelable SBITAs with various third parties. Current arrangements include software licensed for imaging, ERP systems, compensation and human resource tools, and risk management. The subscription terms are two to five years including the noncancelable period of the subscription and extensions the City is reasonably certain to exercise and vary with each contract. The City is required to make principal and interest payments through June 2027. The subscription agreements have interest rates at 5.5% based on the incremental borrowing rate. At June 30, 2024, the City has recognized lease and subscription liabilities of \$891,055. Refer to Note 2.D. Capital Assets for information related to the right-to-use assets accounted for through these leases and subscriptions.

Future debt service requirements for the leases and subscriptions payable are as follows:

Fiscal Year Ending June 30,	Leases Payable			Subscriptions Payable		
	Principal	Interest	Totals	Principal	Interest	Totals
2025	\$ 198,182	\$ 28,593	\$ 226,775	\$ 98,225	\$ 13,017	\$ 111,242
2026	209,361	17,415	226,776	88,997	7,845	96,842
2027	202,273	5,346	207,619	94,017	2,824	96,841
Totals	\$ 609,816	\$ 51,354	\$ 661,170	\$ 281,239	\$ 23,686	\$ 304,925

2022 GO Bonds (Direct Borrowings)

In November 2022, the City issued general obligations in the amount of \$5,255,000 for the purpose of protecting the City's local water quality/supply and improving drought resilience by repairing and replacing the City's drinking water system, including drinking water, stormwater, and sewage infrastructure. The 2022 GO Bonds bear interest at rates of 5.0% to 5.5% per annum and are payable each September 1 and March 1 commencing March 1, 2023, and continuing until September 31, 2052.

The interest payments on the 2022 GO Bonds for the 2023-24 fiscal year totaled \$265,949 with no principal payment. The outstanding principal balance is \$5,255,000 and is stated net of unamortized bond premiums of \$471,187 resulting in a net carrying value of \$5,726,187.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)E. Long-Term Liabilities (Continued)**2022 GO Bonds (Direct Borrowings)** (Continued)

Future debt service requirements for the 2022 GO Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Totals
2025	\$ 80,000	\$ 264,038	\$ 344,038
2026	85,000	259,362	344,362
2027	90,000	254,413	344,413
2028	90,000	249,462	339,462
2029	95,000	244,238	339,238
2030-2034	580,000	1,128,787	1,708,787
2035-2039	750,000	942,338	1,692,338
2040-2044	975,000	704,937	1,679,937
2045-2049	1,260,000	409,850	1,669,850
2050-2053	1,250,000	82,874	1,332,874
Total requirements	5,255,000	<u>\$ 4,540,299</u>	<u>\$ 9,795,299</u>
Premium	<u>471,187</u>		
Total	<u>\$ 5,726,187</u>		

Reimbursement Agreement (Direct Borrowing)

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

2012B Installment Agreement

In June 2012, the City entered into a \$7,155,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make water and wastewater system improvements. The 2012B installment agreement bears interest at rates of 2% to 5% per annum and is payable each October 1 and April 1 commencing October 1, 2013, and continuing until October 31, 2032. The City, under the arrangement, has allocated \$5,599,565 of the agreement to its water enterprise and \$1,555,435 to its wastewater enterprise.

The installment agreement is secured by a pledge of the net revenues of the water and wastewater systems, and requires that the City set rates, fees, and charges for each fiscal year so as to yield system net revenues during each fiscal year equal to at least 120% of the annual debt service (including parity debt).

All system net revenues are irrevocably pledged to the payment of the installment payments, which approximate \$1.3 million and \$2.3 million annually for the Water and Wastewater Funds, respectively. Principal and interest payments on the installment agreement for the 2023-24 fiscal year totaled \$523,537. The installment agreement contains a provision that, in an event of default, outstanding amounts may become immediately due if the City is unable to make payment.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)E. Long-Term Liabilities (Continued)**2012B Installment Agreement** (Continued)

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

Fiscal Year Ending June 30,	Principal	Interest	Totals
2025	\$ 281,739	\$ 128,230	\$ 409,969
2026	293,478	119,074	412,552
2027	305,217	104,400	409,617
2028	320,870	89,139	410,009
2029	336,522	73,096	409,618
2030-2033	1,503,812	151,983	1,655,795
Total	\$ 3,041,638	\$ 665,922	\$ 3,707,560

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

Fiscal Year Ending June 30,	Principal	Interest	Totals
2025	\$ 78,261	\$ 35,620	\$ 113,881
2026	81,522	33,076	114,598
2027	84,783	29,000	113,783
2028	89,130	24,761	113,891
2029	93,478	20,304	113,782
2030-2033	401,266	42,217	443,483
Totals	\$ 828,440	\$ 184,978	\$ 1,013,418

2005B Installment Agreement

In July of 2005, the City entered into a \$2,220,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make wastewater system improvements. The agreement bears interest at rates of 2.50% to 4.375% per annum and is payable each October 1 and April 1 commencing October 1, 2005, and continuing until April 1, 2031.

The 2005B installment agreement is secured by a pledge of the net revenues of the wastewater system, and requires that the City set rates, fees, and charges for each fiscal year so as to yield system net revenues during each fiscal year equal to at least 120% of the annual debt service (including parity debt).

All system net revenues are irrevocably pledged to the payment of the installment payments, which approximate \$2.3 million annually for the Wastewater Fund. Principal and interest payments on the installment agreement for the 2023-24 fiscal year totaled \$138,821. The installment agreement contains a provision that, in an event of default, outstanding amounts may become immediately due if the City is unable to make payment.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)E. Long-Term Liabilities (Continued)**2005B Installment Agreement** (Continued)

Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Totals
2025	\$ 105,000	\$ 34,414	\$ 139,414
2026	110,000	29,750	139,750
2027	115,000	24,828	139,828
2028	120,000	19,687	139,687
2029	125,000	14,328	139,328
2030-2031	265,093	11,703	276,796
Totals	<u>\$ 840,093</u>	<u>\$ 134,710</u>	<u>\$ 974,803</u>

2023 Installment Agreement

In December of 2023, the City entered into a \$3,475,000 installment purchase agreement with the St. Helena Financing Authority for the purpose of obtaining funds to finance a portion of the costs of improvements to the Wastewater System comprised of the membrane bioreactor treatment system and related improvements. The agreement bears interest at a rate of 4.55% per annum and is payable each October 1 and April 1 commencing April 1, 2024, and continuing until October 1, 2038.

Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Totals
2025	\$ 95,000	\$ 155,269	\$ 250,269
2026	103,000	150,810	253,810
2027	107,000	146,078	253,078
2028	111,000	141,164	252,164
2029	116,000	136,068	252,068
2030-2034	1,072,000	577,054	1,649,054
2035-2039	1,831,000	214,419	2,045,419
Totals	<u>\$ 3,435,000</u>	<u>\$ 1,520,862</u>	<u>\$ 4,955,862</u>

Loan Agreements (Direct Borrowings)

In March of 2019, the City entered into a loan agreement with JPMorgan Chase Bank, N.A., to refund the outstanding amount of the 2006A installment agreement (prior obligation). Proceeds from the \$5,821,000 loan were transferred to the trustee for the prepayment of the prior obligation. As a result, the 2006A installment agreement is defeased and the liability has been removed from these financial statements.

The City prepaid the prior obligation to reduce its total debt service payments by approximately \$751,000, and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately \$632,000.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)E. Long-Term Liabilities (Continued)**Loan Agreements (Direct Borrowings)** (Continued)

The loan payments, including interest at 2.62%, are due on October 1 and April 1 of each fiscal year, commencing on October 1, 2019. The loan agreement is secured by a pledge of system net revenues of the Water Fund and requires that the City set rates, fees, and charges for each fiscal year so as to yield system net revenues during each fiscal year equal to at least 125% of the annual debt service (including parity debt).

All system net revenues are irrevocably pledged to the loan payments, which approximate \$1.2 million annually for the Water Fund. The loan agreement contains a provision that in an event of default, outstanding amounts may become immediately due if the City is unable to make payment. Principal and interest payments on the installment agreement for the 2023-24 fiscal year totaled \$530,078.

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

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 435,800	\$ 94,105	\$ 529,905
2026	446,200	82,551	528,751
2027	456,000	70,732	526,732
2028	470,700	58,592	529,292
2029	481,300	46,121	527,421
2030-2032	1,519,700	60,321	1,580,021
Totals	\$ 3,809,700	\$ 412,422	\$ 4,222,122

In August 2022, the City entered into a loan agreement with USDA Rural Development in the amount of \$9,362,000 for a sewer system improvement with an initial interest rate of 2.25% and will be paid in full in fiscal year 2025.

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

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 9,362,000	\$ 56,003	\$ 9,418,003
Totals	\$ 9,362,000	\$ 56,003	\$ 9,418,003

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**F. Fund Balances**

Details of the City's fund balances at June 30, 2024, are presented below:

	General Fund	2022 GO Bonds	Street Improvement	Non-Major Funds	Total
Nonspendable:					
Prepaid Costs	\$ 7,363	\$ -	\$ -	\$ -	\$ 7,363
Notes Receivable	533,505	-	-	-	533,505
Permanent Endowments	-	-	-	33,267	33,267
	<u>540,868</u>	<u>-</u>	<u>-</u>	<u>33,267</u>	<u>574,135</u>
Restricted:					
Public Safety	-	-	-	1,277,714	1,277,714
Public Works	-	-	-	10,123,838	10,123,838
Library	-	-	-	793,641	793,641
Recreation	-	-	-	1,273,172	1,273,172
Housing	-	-	-	4,132,313	4,132,313
Debt Service	-	5,369,425	-	43,442	5,412,867
	<u>-</u>	<u>5,369,425</u>	<u>-</u>	<u>17,644,120</u>	<u>23,013,545</u>
Assigned:					
Capital Improvement Projects	261,577	-	673,622	670,991	1,606,190
Recreation	40,077	-	-	-	40,077
	<u>301,654</u>	<u>-</u>	<u>673,622</u>	<u>670,991</u>	<u>1,646,267</u>
Unassigned:	<u>15,381,399</u>	<u>-</u>	<u>-</u>	<u>(146,673)</u>	<u>15,234,726</u>
Total Fund Balances	<u>\$ 16,223,921</u>	<u>\$ 5,369,425</u>	<u>\$ 673,622</u>	<u>\$ 18,201,705</u>	<u>\$ 40,468,673</u>

G. Pension Plan

General information about the pension plan:

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

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. A full description of the Plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2022 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2022 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)**G. Pension Plan** (Continued)

The Plan provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous		
	Prior to December 18, 2012	On or after December 18, 2012	On or after January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	55	60	62
Monthly benefits, as a % of eligible compensation	(1)	(1)	(1)
Required employee contribution rates	7%	7%	7.75%
Required employer contribution rates	12.47% + \$598,064	10.10% + \$0	7.68% + \$0

	Safety (Police)		
	Prior to June 16, 2012	On or after June 16, 2012	On or after January 1, 2013
Hire date			
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	55	57
Monthly benefits, as a % of eligible compensation	(1)	(1)	(1)
Required employee contribution rates	9%	9%	13.75%
Required employer contribution rates	27.11% + \$377,299	24.15% + \$0	13.54% + \$0

	Safety (Fire)	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	1/2 pay @ 55	2% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	57
Monthly benefits, as a % of eligible compensation	(1)	(1)
Required employee contribution rates	9.96%	11%
Required employer contribution rates	13.47% + \$0	10.85% + \$0

(1) Depending on years of service

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

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded accrued liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded accrued liability was \$1,869,232 in fiscal year 2024. The City's contributions to the Plan for the fiscal year ended June 30, 2024, were \$1,869,232.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

G. Pension Plan (Continued)

Pension Liability, Pension Expense, and Deferred Outflows/Inflows Related to Pensions

As of June 30, 2024, the City reported a liability of \$14,764,004 for its proportionate share of the net pension liability. The City's net pension liability for the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the Plan relative to the projected contributions of all participating employers, actuarially determined.

Proportion - June 30, 2022	0.12109%
Proportion - June 30, 2023	0.11835%
Change - (Decrease)	-0.00274%

For the fiscal year ended June 30, 2024, the City recognized pension expense of \$2,218,417. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,869,232	\$ -
Differences between actual and expected experience	881,464	107,660
Changes in assumptions	879,900	-
Change in employer's proportion	216,404	640,581
Differences between the employer's contributions and the employer's proportionate share of contributions	64,324	475,910
Net differences between projected and actual earnings on plan investments	2,247,654	-
Total	<u>\$ 6,158,978</u>	<u>\$ 1,224,151</u>

\$1,869,232 reported as deferred outflows of resources related to contributions made after the measurement date of the net pension liability but before the end of the City's reporting period, will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current fiscal period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30,	
2025	\$ 761,410
2026	536,376
2027	1,703,924
2028	63,885
Thereafter	-
	<u>\$ 3,065,595</u>

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)G. Pension Plan (Continued)**Pension Liability, Pension Expense, and Deferred Outflows/Inflows Related to Pensions**
(Continued)

Actuarial Assumptions – The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-Age Normal
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.50%
Payroll growth	2.75%
Projected salary increase	(1)
Investment rate of return	6.90%
Mortality	(2)

(1) Depends on entry age, service, and type of employment.

(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2021 experience study report that can be found on the CalPERS website.

Long-Term Expected Rate of Return – The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)G. Pension Plan (Continued)**Pension Liability, Pension Expense, and Deferred Outflows/Inflows Related to Pensions**
(Continued)

The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return Years 1-10 (1) (2)
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-2022 Asset Liability Management Study

Discount Rate – The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Net Pension Liability	\$ 22,413,818	\$ 14,764,004	\$ 8,484,341

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

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NOTE 2 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)G. Pension Plan (Continued)**Payable to the Pension Plan**

At June 30, 2024, the City reported a payable of \$0 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2024.

NOTE 3 – OTHER INFORMATIONA. Risk Management

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

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

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

The City paid no material uninsured losses during the 2023-24 fiscal year. Financial statements of the Fund may be obtained from its administrative offices located at 414 W. Napa Street, Sonoma, California 95476.

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

The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Settlements have not exceeded coverage for each of the past three fiscal years. Changes in the balances of claims liabilities during the past two years are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
2023-24	\$ 154,980	\$ 67,899	\$ 125,925	\$ 96,954
2022-23	\$ 208,840	\$ 94,309	\$ 148,169	\$ 154,980

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NOTE 3 – OTHER INFORMATION (Continued)**B. Commitments and Contingencies****Water Bypass Obligations**

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

Total contract amounts of \$416,635 were executed to complete the terms outlined in the settlement agreement. As part of the terms of the settlement agreement, the City developed a scope of work that included a proposal for an interim flow measuring and reporting systems, and adopted interim bypass recommendations. The contract amounts were amended in fiscal year 2020 to increase to \$493,386, of which \$ [REDACTED] has been expended, leaving total contract amounts outstanding of \$ [REDACTED] as of June 30, 2024.

Other Commitments and Contingencies

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

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

The City had approximately \$ [REDACTED] in outstanding construction contract obligations as of June 30, 2024.

C. Joint Ventures and Jointly Governed Organizations

The City is a participant in the following organizations:

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

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

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

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

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NOTE 3 – OTHER INFORMATION (Continued)**D. Individual Fund Deficits**

For the year ended June 30, 2024, special revenue funds individual fund deficits are as follows, primarily as a result of timing:

Dept of Homeland Security Grant	\$83,982
Prop 56 Grant	\$62,691

E. Excess of Expenditures over Appropriations

For the year ended June 30, 2024, expenditures exceeded appropriations in Capital Outlay by \$144,407 in the General Fund, in General Government and Debt Service interest by \$3,949 and \$265,949, respectively in the 2022 GO Bonds Debt Service Fund, in Public Works by \$991 for the Civic Improvement Impact Special Revenue Fund, in Public Works by \$25,000 for the Drainage Impact Special Revenue Fund, in Library by \$391 in the Tweed Library Special Revenue Fund, in Parks and Recreation by \$5,583 in the Fourth of July of Special Revenue Fund, in Public Safety by \$15,202 in the Homeland Security Special Revenue Fund, in Public Works by \$183,000 in the Measure T Special Revenue Fund, in General Government by \$10,295 in Affordable Housing Special Revenue Fund, in General Government by \$150,492 in CDBG Grants Special Revenue Fund, and in Publics Works by \$65,404 in Flood Capital Projects Fund. These excess of expenditures resulted from taking on more projects than budgeted.

F. Changes to or withing the financial reporting entity

There was a restatement for a correction related to the reversal of a grant receivable the Affordable Housing Special Revenue Funds related to timing of revenue recognition. Net impact was a decrease to the City-Wide Housing Fund restricted net position of \$1,428,932 and a reduction to the Affordable Housing Special Revenue Fund for the same amount.

There was also a change in non-major funds to major funds determination for the Street Improvement Capital Projects Fund resulting in a change between non-major governmental funds and major governmental funds in the amount of \$972,239 for fund balance/net position.

NOTE 4 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through February __, 2025, which is the date the basic financial statements were available to be issued, noting the no subsequent event.

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Property Taxes	\$ 6,460,026	\$ 6,691,213	\$ 6,873,640	\$ 182,427
Sales and Other Taxes	10,470,064	9,916,120	10,347,783	431,663
Charges for Services	47,650	53,425	79,226	25,801
Fines and Forfeitures	65,200	65,200	46,684	(18,516)
Licenses and Permits	856,909	851,284	996,165	144,881
Development Fees	7,500	7,500	9,600	2,100
Intergovernmental	58,906	145,158	460,594	315,436
Interest and Rents	87,585	112,585	623,404	510,819
Other Revenues	215,000	214,850	336,482	121,632
Total Revenues	18,268,840	18,057,335	19,773,578	1,716,243
EXPENDITURES				
Current:				
General Government	4,825,870	5,737,527	4,369,613	1,367,914
Planning and Building	2,061,826	2,300,973	1,419,534	881,439
Public Safety	6,654,460	6,860,085	6,776,184	83,901
Public Works	4,338,596	4,871,415	2,933,693	1,937,722
Library	1,003,363	1,006,519	880,855	125,664
Parks and Recreation	1,113,599	1,132,546	1,097,858	34,688
Capital Outlay	-	-	144,407	(144,407)
Debt Service:				
Principal	61,225	61,225	61,225	-
Interest	1,939	1,939	1,939	-
Total Expenditures	20,060,878	21,972,229	17,685,308	4,286,921
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,792,038)	(3,914,894)	2,088,270	6,003,164
OTHER FINANCING SOURCES (USES)				
Leases and SBITAs	-	-	27,338	27,338
Transfers In	(6,066)	(6,066)	94,182	100,248
Transfers Out	(638,564)	(638,564)	(1,718,304)	(1,079,740)
Total Other Financing Sources (Uses)	(644,630)	(644,630)	(1,596,784)	(952,154)
Net Change in Fund Balance	(2,436,668)	(4,559,524)	491,486	5,051,010
Fund Balance, Beginning of Fiscal Year	15,732,435	15,732,435	15,732,435	-
Fund Balance, End of Fiscal Year	\$ 13,295,767	\$ 11,172,911	\$ 16,223,921	\$ 5,051,010

See accompanying note to required supplementary information.

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**CITY OF ST. HELENA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Budgetary Information

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

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

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**CITY OF ST. HELENA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

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

Measurement Date June 30	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2023	0.11835%	\$ 14,764,004	\$ 6,637,339	222.44%	76.21%
2022	0.12109%	13,986,941	6,507,195	214.95%	76.68%
2021	0.13715%	7,417,261	6,379,603	116.27%	88.29%
2020	0.11690%	12,719,254	6,254,513	203.36%	73.12%
2019	0.11823%	12,114,563	5,927,224	204.39%	73.15%
2018	0.11956%	11,521,499	4,834,948	238.30%	73.00%
2017	0.11997%	11,898,108	4,648,862	255.94%	70.42%
2016	0.12327%	10,666,948	4,022,856	265.16%	72.38%
2015	0.12750%	8,751,370	4,021,160	217.63%	76.38%
2014	0.13440%	8,362,785	3,725,076	224.50%	77.44%

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

Benefit Changes: None.

Changes in Assumptions: In 2021, the discount rate changed from 7.15% to 6.9%.

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**CITY OF ST. HELENA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**Schedule of Contributions – Last 10 Fiscal Years
Cost-Sharing Plans**

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Actuarially Determined Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2024	\$ 1,869,232	\$ (1,869,232)	\$ -	\$ 6,770,086	27.61%
2023	1,709,579	(1,709,579)	-	6,637,339	25.76%
2022	1,500,868	(1,500,868)	-	6,507,195	23.06%
2021	1,572,311	(1,572,311)	-	6,379,603	24.65%
2020	1,478,862	(1,478,862)	-	6,254,513	23.64%
2019	1,293,867	(1,293,867)	-	5,927,224	21.83%
2018	1,304,167	(1,304,167)	-	4,834,948	26.97%
2017	1,261,844	(1,261,844)	-	4,648,862	27.14%
2016	1,196,001	(1,196,001)	-	4,022,856	29.73%
2015	847,100	(847,100)	-	4,021,160	21.07%

Notes to the Schedule of Contributions

Changes in Assumptions: None.

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SUPPLEMENTARY INFORMATION

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – 2022 GENERAL OBLIGATION (GO) BONDS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	111,576	111,576
Other Revenues	-	-	-
Total Revenues	-	111,576	111,576
EXPENDITURES			
Current:			
General Government	-	3,949	(3,949)
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Debt Service:			
Interest	-	265,949	(265,949)
Total Expenditures	-	269,898	(269,898)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(158,322)	(158,322)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(158,322)	(158,322)
Fund Balance, Beginning of Fiscal Year	5,527,747	5,527,747	-
Fund Balance, End of Fiscal Year	\$ 5,527,747	\$ 5,369,425	\$ (158,322)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – STREET IMPROVEMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	50,000	64,782	14,782
Interest and Rents	-	-	-
Other Revenues	-	76,517	76,517
Total Revenues	50,000	141,299	91,299
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Capital Outlay	5,015,614	2,589,084	2,426,530
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	5,015,614	2,589,084	2,426,530
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,965,614)	(2,447,785)	2,517,829
OTHER FINANCING SOURCES (USES)			
Transfers In	-	2,149,168	2,149,168
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	2,149,168	2,149,168
Net Change in Fund Balance	(4,965,614)	(298,617)	4,666,997
Fund Balances, Beginning of Fiscal Year, as Previously Reported	-	-	-
Adjustment - Change from Non-Major Funds to Major Funds	972,239	972,239	-
Fund Balance, Beginning of Fiscal Year, As Restated	972,239	972,239	-
Fund Balance, End of Fiscal Year	\$ (3,021,136)	\$ 673,622	\$ 4,666,997

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**CITY OF ST. HELENA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024**

	Special Revenue Funds			
	Measure A	Civic Improvement Impact	Public Safety Impact	CA Library Services Act
ASSETS				
Cash and Investments	\$ 46,385	\$ 900,526	\$ 572,635	\$ 1,910
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Other Governments	-	-	-	-
Interest	-	-	16,892	-
Notes and Loans	-	-	61,333	-
Total Assets	<u>\$ 46,385</u>	<u>\$ 900,526</u>	<u>\$ 650,860</u>	<u>\$ 1,910</u>
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ -	\$ -	\$ -	\$ -
Cash Overdrawn	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Grants	-	-	16,892	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>16,892</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	46,385	900,526	633,968	1,910
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>46,385</u>	<u>900,526</u>	<u>633,968</u>	<u>1,910</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 46,385</u>	<u>\$ 900,526</u>	<u>\$ 650,860</u>	<u>\$ 1,910</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

Special Revenue Funds					
Drainage Impact	Gas Tax 2105/RMRA	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103
\$ 767,148	\$ 171,694	\$ 20,423	\$ 59,323	\$ 14,847	\$ 199,784
-	-	-	-	-	-
-	-	-	-	-	-
-	14,262	1,723	4,019	-	4,161
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 767,148</u>	<u>\$ 185,956</u>	<u>\$ 22,146</u>	<u>\$ 63,342</u>	<u>\$ 14,847</u>	<u>\$ 203,945</u>
\$ -	\$ -	\$ -	\$ 3,546	\$ -	\$ -
-	-	-	-	-	-
-	-	-	3,546	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
767,148	185,956	22,146	59,796	14,847	203,945
-	-	-	-	-	-
-	-	-	-	-	-
<u>767,148</u>	<u>185,956</u>	<u>22,146</u>	<u>59,796</u>	<u>14,847</u>	<u>203,945</u>
<u>\$ 767,148</u>	<u>\$ 185,956</u>	<u>\$ 22,146</u>	<u>\$ 63,342</u>	<u>\$ 14,847</u>	<u>\$ 203,945</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds			
	SB 1186 Fee	Emergency Flood Relief	Police Training Development	Public Library Foundation
ASSETS				
Cash and Investments	\$ 33,879	\$ 177,117	\$ 24,402	\$ 59
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Other Governments	-	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Total Assets	<u>\$ 33,879</u>	<u>\$ 177,117</u>	<u>\$ 24,402</u>	<u>\$ 59</u>
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 11,713	\$ -	\$ -	\$ -
Cash Overdrawn	-	-	-	-
Total Liabilities	<u>11,713</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Grants	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	22,166	177,117	24,402	59
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>22,166</u>	<u>177,117</u>	<u>24,402</u>	<u>59</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,879</u>	<u>\$ 177,117</u>	<u>\$ 24,402</u>	<u>\$ 59</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

Special Revenue Funds					
Asset Forfeiture	Traffic Mitigation Impact	Parking In- Lieu	NOAA	Public Safety (COPS)	Park Bond Act
\$ 64,948	\$ 2,892,700	\$ 664,945	\$ 2,754	\$ 466,645	\$ 222
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	94,663	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 64,948</u>	<u>\$ 2,892,700</u>	<u>\$ 664,945</u>	<u>\$ 2,754</u>	<u>\$ 561,308</u>	<u>\$ 222</u>
\$ 1,456	\$ -	\$ -	\$ -	\$ 1,344	\$ -
-	-	-	-	-	-
<u>1,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,344</u>	<u>-</u>
-	-	-	-	94,663	-
-	-	-	-	94,663	-
-	-	-	-	-	-
63,492	2,892,700	664,945	2,754	465,301	222
-	-	-	-	-	-
-	-	-	-	-	-
<u>63,492</u>	<u>2,892,700</u>	<u>664,945</u>	<u>2,754</u>	<u>465,301</u>	<u>222</u>
<u>\$ 64,948</u>	<u>\$ 2,892,700</u>	<u>\$ 664,945</u>	<u>\$ 2,754</u>	<u>\$ 561,308</u>	<u>\$ 222</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds			
	Park Impact	Skate Park Lighting	Stabo Land Conservation	Tweed Library
ASSETS				
Cash and Investments	\$ 1,200,756	\$ 1	\$ 37,921	\$ 730,498
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Other Governments	-	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Total Assets	<u>\$ 1,200,756</u>	<u>\$ 1</u>	<u>\$ 37,921</u>	<u>\$ 730,498</u>
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ -	\$ -	\$ -	\$ 3,968
Cash Overdrawn	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,968</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Grants	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	1,200,756	1	37,921	726,530
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>1,200,756</u>	<u>1</u>	<u>37,921</u>	<u>726,530</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,200,756</u>	<u>\$ 1</u>	<u>\$ 37,921</u>	<u>\$ 730,498</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

Special Revenue Funds					
Fourth of July	Friends and Foundation	Murray Public Safety	BSCC Grant	Dept of Homeland Security Grant	GVS Grant
\$ 34,272	\$ 73,292	\$ 22,707	\$ 2,631	\$ -	\$ 64,675
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	538	-	-	-
-	-	-	-	-	-
<u>\$ 34,272</u>	<u>\$ 73,292</u>	<u>\$ 23,245</u>	<u>\$ 2,631</u>	<u>\$ -</u>	<u>\$ 64,675</u>
\$ -	\$ 8,150	\$ -	\$ -	\$ -	\$ -
-	-	-	-	83,982	-
-	8,150	-	-	83,982	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
34,272	65,142	23,245	2,631	-	64,675
-	-	-	-	-	-
-	-	-	-	(83,982)	-
<u>34,272</u>	<u>65,142</u>	<u>23,245</u>	<u>2,631</u>	<u>(83,982)</u>	<u>64,675</u>
<u>\$ 34,272</u>	<u>\$ 73,292</u>	<u>\$ 23,245</u>	<u>\$ 2,631</u>	<u>\$ -</u>	<u>\$ 64,675</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds			
	Prop 56 Grant	Measure T	Measure E	Affordable Housing
ASSETS				
Cash and Investments	\$ -	\$ 3,576,573	\$ 908,406	\$ 864,929
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	61,712	-
Due from Other Governments	-	615,322	-	441,544
Interest	-	-	-	172,932
Notes and Loans	-	-	510,000	1,354,562
Total Assets	<u>\$ -</u>	<u>\$ 4,191,895</u>	<u>\$ 1,480,118</u>	<u>\$ 2,833,967</u>
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ -	\$ 50,000	\$ -	\$ 8,840
Cash Overdrawn	62,691	-	-	-
Total Liabilities	<u>62,691</u>	<u>50,000</u>	<u>-</u>	<u>8,840</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Grants	-	273,315	-	172,932
Total Deferred Inflows of Resources	<u>-</u>	<u>273,315</u>	<u>-</u>	<u>172,932</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	3,868,580	1,480,118	2,652,195
Assigned	-	-	-	-
Unassigned	(62,691)	-	-	-
Total Fund Balances	<u>(62,691)</u>	<u>3,868,580</u>	<u>1,480,118</u>	<u>2,652,195</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 4,191,895</u>	<u>\$ 1,480,118</u>	<u>\$ 2,833,967</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

Special Revenue Funds	Permanent Funds		Debt Service Funds	
CDGB Grants	Ryan Library Trust	Main Library Trust	1996 GO Bonds	South St. Helena Drainage
\$ 13,702	\$ 12,181	\$ 21,045	\$ 12,840	\$ 30,602
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	41	-	-	-
315,000	-	-	-	-
<u>\$ 328,702</u>	<u>\$ 12,222</u>	<u>\$ 21,045</u>	<u>\$ 12,840</u>	<u>\$ 30,602</u>
\$ 33,875	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
33,875	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	12,222	21,045	-	-
294,827	-	-	12,840	30,602
-	-	-	-	-
-	-	-	-	-
294,827	12,222	21,045	12,840	30,602
<u>\$ 328,702</u>	<u>\$ 12,222</u>	<u>\$ 21,045</u>	<u>\$ 12,840</u>	<u>\$ 30,602</u>

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CITY OF ST. HELENA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Capital Projects Funds		
	City-Wide Capital Projects	Flood Control	Total Non-Major Governmental Funds
ASSETS			
Cash and Investments	\$ 348,530	\$ 325,564	\$ 15,363,471
Receivables:			
Accounts	-	-	-
Taxes	-	-	61,712
Due from Other Governments	-	-	1,175,694
Interest	-	-	190,403
Notes and Loans	-	-	2,240,895
Total Assets	<u>\$ 348,530</u>	<u>\$ 325,564</u>	<u>\$ 19,032,175</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	\$ -	\$ 3,103	\$ 125,995
Cash Overdrawn	-	-	146,673
Total Liabilities	<u>-</u>	<u>3,103</u>	<u>272,668</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Grants	-	-	557,802
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>557,802</u>
FUND BALANCES			
Nonspendable	-	-	33,267
Restricted	-	-	17,644,120
Assigned	348,530	322,461	670,991
Unassigned	-	-	(146,673)
Total Fund Balances	<u>348,530</u>	<u>322,461</u>	<u>18,201,705</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 348,530</u>	<u>\$ 325,564</u>	<u>\$ 19,032,175</u>

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds			
	Measure A	Civic Improvement Impact	Public Safety Impact	CA Library Services Act
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-	-
Fines and Forfeitures	-	-	-	-
Development Fees	-	67,874	67,876	-
Intergovernmental	-	-	-	-
Interest and Rents	597	11,008	8,010	24
Other Revenues	-	-	-	-
Total Revenues	597	78,882	75,886	24
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	991	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	991	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	597	77,891	75,886	24
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	(94,182)	-
Total Other Financing Sources (Uses)	-	-	(94,182)	-
Net Change in Fund Balances	597	77,891	(18,296)	24
Fund Balances, Beginning of Fiscal Year, as Previously Reported	45,788	822,635	652,264	1,886
Adjustment - Change from Non-Major Funds to Major Funds	-	-	-	-
Restatement for Correction of an Error	-	-	-	-
Fund Balances, Beginning of Fiscal Year, As Restated	45,788	822,635	652,264	1,886
Fund Balances, End of Fiscal Year	\$ 46,385	\$ 900,526	\$ 633,968	\$ 1,910

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds			
	Drainage Impact	Gas Tax 2105/RMRA	Gas Tax 2106	Gas Tax 2107
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-	-
Fines and Forfeitures	-	-	-	-
Development Fees	39,266	-	-	-
Intergovernmental	-	160,656	20,332	44,785
Interest and Rents	9,710	1,249	150	10,308
Other Revenues	-	-	-	-
Total Revenues	48,976	161,905	20,482	55,093
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	25,000	-	-	10,002
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	25,000	-	-	10,002
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,976	161,905	20,482	45,091
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	23,976	161,905	20,482	45,091
Fund Balances, Beginning of Fiscal Year, as Previously Reported	743,172	24,051	1,664	14,705
Adjustment - Change from Non-Major Funds to Major Funds	-	-	-	-
Restatement for Correction of an Error	-	-	-	-
Fund Balances, Beginning of Fiscal Year, As Restated	743,172	24,051	1,664	14,705
Fund Balances, End of Fiscal Year	\$ 767,148	\$ 185,956	\$ 22,146	\$ 59,796

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Special Revenue Funds					
Gas Tax 2107.5	Gas Tax 2103	SB 1186 Fee	Emergency Flood Relief	Police Training Development	Public Library Foundation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,000	49,613	-	-	2,086	-
189	2,314	405	2,277	308	13
-	-	-	-	-	30
<u>2,189</u>	<u>51,927</u>	<u>405</u>	<u>2,277</u>	<u>2,394</u>	<u>43</u>
-	-	-	-	-	-
-	-	-	-	4,823	-
-	-	-	-	-	1,299
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	4,823	1,299
<u>2,189</u>	<u>51,927</u>	<u>405</u>	<u>2,277</u>	<u>(2,429)</u>	<u>(1,256)</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>2,189</u>	<u>51,927</u>	<u>405</u>	<u>2,277</u>	<u>(2,429)</u>	<u>(1,256)</u>
12,658	152,018	21,761	174,840	26,831	1,315
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12,658</u>	<u>152,018</u>	<u>21,761</u>	<u>174,840</u>	<u>26,831</u>	<u>1,315</u>
<u>\$ 14,847</u>	<u>\$ 203,945</u>	<u>\$ 22,166</u>	<u>\$ 177,117</u>	<u>\$ 24,402</u>	<u>\$ 59</u>

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds			
	Asset Forfeiture	Traffic Mitigation Impact	Parking In- Lieu	NOAA
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-	-
Fines and Forfeitures	17,446	-	-	-
Development Fees	-	32,894	-	-
Intergovernmental	-	-	-	-
Interest and Rents	665	37,035	8,548	36
Other Revenues	-	-	-	-
Total Revenues	18,111	69,929	8,548	36
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	4,470	-	-	-
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	4,470	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,641	69,929	8,548	36
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	(6,772)	-	-
Total Other Financing Sources (Uses)	-	(6,772)	-	-
Net Change in Fund Balances	13,641	63,157	8,548	36
Fund Balances, Beginning of Fiscal Year, as Previously Reported	49,851	2,829,543	656,397	2,718
Adjustment - Change from Non-Major Funds to Major Funds	-	-	-	-
Restatement for Correction of an Error	-	-	-	-
Fund Balances, Beginning of Fiscal Year, As Restated	49,851	2,829,543	656,397	2,718
Fund Balances, End of Fiscal Year	\$ 63,492	\$ 2,892,700	\$ 664,945	\$ 2,754

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Special Revenue Funds					
Public Safety (COPS)	Park Bond Act	Park Impact	Skate Park Lighting	Stabo Land Conservation	Tweed Library
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	190,628	-	-	-
186,159	-	-	-	-	-
6,112	-	17,863	-	487	9,729
-	-	-	-	-	-
192,271	-	208,491	-	487	9,729
-	-	-	-	-	-
95,078	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	50,391
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
95,078	-	-	-	-	50,391
97,193	-	208,491	-	487	(40,662)
-	-	-	-	-	-
-	-	(311,196)	-	-	-
-	-	(311,196)	-	-	-
97,193	-	(102,705)	-	487	(40,662)
368,108	222	1,303,461	1	37,434	767,192
-	-	-	-	-	-
-	-	-	-	-	-
368,108	222	1,303,461	1	37,434	767,192
\$ 465,301	\$ 222	\$ 1,200,756	\$ 1	\$ 37,921	\$ 726,530

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds			
	Fourth of July	Friends and Foundation	Murray Public Safety	BSCC Grant
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-	-
Fines and Forfeitures	-	-	-	-
Development Fees	-	-	-	-
Intergovernmental	-	-	-	-
Interest and Rents	-	-	282	34
Other Revenues	4,461	141,054	2,150	-
Total Revenues	4,461	141,054	2,432	34
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Library	-	128,716	-	-
Parks and Recreation	59,083	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	59,083	128,716	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,622)	12,338	2,432	34
OTHER FINANCING SOURCES (USES)				
Transfers In	40,000	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	40,000	-	-	-
Net Change in Fund Balances	(14,622)	12,338	2,432	34
Fund Balances, Beginning of Fiscal Year, as Previously Reported	48,894	52,804	20,813	2,597
Adjustment - Change from Non-Major Funds to Major Funds	-	-	-	-
Restatement for Correction of an Error	-	-	-	-
Fund Balances, Beginning of Fiscal Year, As Restated	48,894	52,804	20,813	2,597
Fund Balances, End of Fiscal Year	\$ 34,272	\$ 65,142	\$ 23,245	\$ 2,631

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Special Revenue Funds						
Dept of Homeland Security Grant	GVS Grant	Prop 56 Grant	Measure T	Measure E	Affordable Housing	CDGB Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	338,683	-	-
-	-	-	-	-	-	-
-	-	-	-	-	583,991	-
-	48,961	-	1,480,579	-	-	467,198
-	395	-	59,867	11,866	7,516	-
-	-	-	-	-	-	23,419
-	49,356	-	1,540,446	350,549	591,507	490,617
-	-	-	-	-	60,295	155,492
15,202	-	83,693	-	-	-	-
30	-	-	183,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,232	-	83,693	183,000	-	60,295	155,492
(15,232)	49,356	(83,693)	1,357,446	350,549	531,212	335,125
-	-	-	100,000	-	-	-
(69,077)	-	-	(1,638,693)	-	-	-
(69,077)	-	-	(1,538,693)	-	-	-
(84,309)	49,356	(83,693)	(181,247)	350,549	531,212	335,125
327	15,319	21,002	4,049,827	1,129,569	3,549,915	(40,298)
-	-	-	-	-	-	-
-	-	-	-	-	(1,428,932)	-
327	15,319	21,002	4,049,827	1,129,569	2,120,983	(40,298)
\$ (83,982)	\$ 64,675	\$ (62,691)	\$ 3,868,580	\$ 1,480,118	\$ 2,652,195	\$ 294,827

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Permanent Funds		Debt Service Funds	
	Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St. Helena Drainage
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-	-
Fines and Forfeitures	-	-	-	-
Development Fees	-	-	-	-
Intergovernmental	-	-	-	-
Interest and Rents	209	404	-	394
Other Revenues	-	-	-	-
Total Revenues	209	404	-	394
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Library	-	800	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	800	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	209	(396)	-	394
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	209	(396)	-	394
Fund Balances, Beginning of Fiscal Year, as Previously Reported	12,013	21,441	12,840	30,208
Adjustment - Change from Non-Major Funds to Major Funds	-	-	-	-
Restatement for Correction of an Error	-	-	-	-
Fund Balances, Beginning of Fiscal Year, As Restated	12,013	21,441	12,840	30,208
Fund Balances, End of Fiscal Year	\$ 12,222	\$ 21,045	\$ 12,840	\$ 30,602

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**CITY OF ST. HELENA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Capital Projects Funds			
Street Improvement	City-Wide Capital Projects	Flood Control	Total Non-Major Governmental Funds
\$ -	\$ -	\$ -	\$ -
-	-	-	338,683
-	-	-	17,446
-	-	-	982,529
-	129,806	-	2,592,175
-	-	4,801	212,805
-	-	-	171,114
-	129,806	4,801	4,314,752
-	-	-	215,787
-	-	-	203,266
-	-	95,404	315,726
-	-	-	179,907
-	-	-	59,083
-	497,315	-	497,315
-	-	-	-
-	-	-	-
-	497,315	95,404	1,471,084
-	(367,509)	(90,603)	2,843,668
-	311,196	-	451,196
-	-	(9,214)	(2,129,134)
-	311,196	(9,214)	(1,677,938)
-	(56,313)	(99,817)	1,165,730
972,239	404,843	422,278	19,437,146
(972,239)	-	-	(972,239)
-	-	-	(1,428,932)
-	404,843	422,278	17,035,975
\$ -	\$ 348,530	\$ 322,461	\$ 18,201,705

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MEASURE A SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	100	597	497
Total Revenues	100	597	497
EXPENDITURES			
Capital Outlay	15,000	-	15,000
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	15,000	-	15,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,900)	597	15,497
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(14,900)	597	15,497
Fund Balance, Beginning of Fiscal Year	45,788	45,788	-
Fund Balance, End of Fiscal Year	\$ 30,888	\$ 46,385	\$ 15,497

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CIVIC IMPROVEMENT IMPACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Development Fees	\$ 25,000	\$ 67,874	\$ 42,874
Interest and Rents	6,000	11,008	5,008
Total Revenues	31,000	78,882	47,882
EXPENDITURES			
Current:			
Public Works	-	991	(991)
Total Expenditures	-	991	(991)
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,000	77,891	46,891
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	31,000	77,891	46,891
Fund Balance, Beginning of Fiscal Year	822,635	822,635	-
Fund Balance, End of Fiscal Year	\$ 853,635	\$ 900,526	\$ 46,891

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY IMPACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Development Fees	\$ 25,000	\$ 67,876	\$ 42,876
Interest and Rents	4,500	8,010	3,510
Total Revenues	29,500	75,886	46,386
EXPENDITURES			
Current:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,500	75,886	46,386
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	(94,182)	(94,182)
Total Other Financing Sources (Uses)	-	(94,182)	(94,182)
Net Change in Fund Balance	29,500	(18,296)	(47,796)
Fund Balance, Beginning of Fiscal Year	652,264	652,264	-
Fund Balance, End of Fiscal Year	\$ 681,764	\$ 633,968	\$ (47,796)

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**CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CALIFORNIA LIBRARY SERVICES ACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	5	24	19
Other Revenues	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>5</u>	<u>24</u>	<u>19</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	1,350	-	1,350
Parks and Recreation	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,350</u>	<u>-</u>	<u>1,350</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,345)</u>	<u>24</u>	<u>1,369</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,345)</u>	<u>24</u>	<u>1,369</u>
Fund Balance, Beginning of Fiscal Year	<u>1,886</u>	<u>1,886</u>	<u>-</u>
Fund Balance, End of Fiscal Year	<u>\$ 541</u>	<u>\$ 1,910</u>	<u>\$ 1,369</u>

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DRAINAGE IMPACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	15,000	39,266	24,266
Intergovernmental	-	-	-
Interest and Rents	7,000	9,710	2,710
Other Revenues	-	-	-
Total Revenues	22,000	48,976	26,976
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	25,000	(25,000)
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	25,000	(25,000)
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,000	23,976	1,976
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	22,000	23,976	1,976
Fund Balance, Beginning of Fiscal Year	743,172	743,172	-
Fund Balance, End of Fiscal Year	\$ 765,172	\$ 767,148	\$ 1,976

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GAS TAX 2105/RMRA SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	170,613	160,656	(9,957)
Interest and Rents	500	1,249	749
Other Revenues	-	-	-
Total Revenues	171,113	161,905	(9,208)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	171,113	161,905	(9,208)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(134,824)	-	134,824
Total Other Financing Sources (Uses)	(134,824)	-	134,824
Net Change in Fund Balance	36,289	161,905	125,616
Fund Balance, Beginning of Fiscal Year	24,051	24,051	-
Fund Balance, End of Fiscal Year	\$ 60,340	\$ 185,956	\$ 125,616

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GAS TAX 2106 SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	21,293	20,332	(961)
Interest and Rents	50	150	100
Other Revenues	-	-	-
Total Revenues	21,343	20,482	(861)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,343	20,482	(861)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(21,293)	-	21,293
Total Other Financing Sources (Uses)	(21,293)	-	21,293
Net Change in Fund Balance	50	20,482	20,432
Fund Balance, Beginning of Fiscal Year	1,664	1,664	-
Fund Balance, End of Fiscal Year	\$ 1,714	\$ 22,146	\$ 20,432

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GAS TAX 2107 SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	42,987	44,785	1,798
Interest and Rents	2,500	10,308	7,808
Other Revenues	-	-	-
Total Revenues	45,487	55,093	9,606
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	12,500	10,002	2,498
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	12,500	10,002	2,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,987	45,091	12,104
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	32,987	45,091	12,104
Fund Balance, Beginning of Fiscal Year	14,705	14,705	-
Fund Balance, End of Fiscal Year	\$ 47,692	\$ 59,796	\$ 12,104

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GAS TAX 2107.5 SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	2,000	2,000	-
Interest and Rents	50	189	139
Other Revenues	-	-	-
Total Revenues	2,050	2,189	139
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,050	2,189	139
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(2,000)	-	2,000
Total Other Financing Sources (Uses)	(2,000)	-	2,000
Net Change in Fund Balance	50	2,189	2,139
Fund Balance, Beginning of Fiscal Year	12,658	12,658	-
Fund Balance, End of Fiscal Year	\$ 12,708	\$ 14,847	\$ 2,139

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GAS TAX 2103 SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	54,045	49,613	(4,432)
Interest and Rents	500	2,314	1,814
Other Revenues	-	-	-
Total Revenues	54,545	51,927	(2,618)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,545	51,927	(2,618)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(54,045)	-	54,045
Total Other Financing Sources (Uses)	(54,045)	-	54,045
Net Change in Fund Balance	500	51,927	51,427
Fund Balance, Beginning of Fiscal Year	152,018	152,018	-
Fund Balance, End of Fiscal Year	\$ 152,518	\$ 203,945	\$ 51,427

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SB 1186 FEE SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	6,500	-	(6,500)
Interest and Rents	120	405	285
Other Revenues	100	-	(100)
Total Revenues	6,720	405	(6,315)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	5,000	-	5,000
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	5,000	-	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,720	405	(1,315)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,720	405	(1,315)
Fund Balance, Beginning of Fiscal Year	21,761	21,761	-
Fund Balance, End of Fiscal Year	\$ 23,481	\$ 22,166	\$ (1,315)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EMERGENCY FLOOD RELIEF SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	1,800	2,277	477
Other Revenues	-	-	-
Total Revenues	1,800	2,277	477
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,800	2,277	477
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,800	2,277	477
Fund Balance, Beginning of Fiscal Year	174,840	174,840	-
Fund Balance, End of Fiscal Year	\$ 176,640	\$ 177,117	\$ 477

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**CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
POLICE TRAINING DEVELOPMENT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	8,000	2,086	(5,914)
Interest and Rents	200	308	108
Other Revenues	-	-	-
Total Revenues	8,200	2,394	(5,806)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	8,000	4,823	3,177
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	8,000	4,823	3,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	(2,429)	(2,629)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	200	(2,429)	(2,629)
Fund Balance, Beginning of Fiscal Year	26,831	26,831	-
Fund Balance, End of Fiscal Year	\$ 27,031	\$ 24,402	\$ (2,629)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC LIBRARY FOUNDATION SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	5	13	8
Other Revenues	-	30	30
	<u>5</u>	<u>43</u>	<u>38</u>
Total Revenues	5	43	38
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	1,300	1,299	1
Library	-	-	-
Parks and Recreation	-	-	-
	<u>1,300</u>	<u>1,299</u>	<u>1</u>
Total Expenditures	1,300	1,299	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,295)</u>	<u>(1,256)</u>	<u>39</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(1,295)	(1,256)	39
Fund Balance, Beginning of Fiscal Year	<u>1,315</u>	<u>1,315</u>	<u>-</u>
Fund Balance, End of Fiscal Year	<u>\$ 20</u>	<u>\$ 59</u>	<u>\$ 39</u>

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ASSET FORFEITURE SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Fines and Forfeitures	-	17,446	17,446
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	450	665	215
Other Revenues	-	-	-
Total Revenues	450	18,111	17,661
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	6,500	4,470	2,030
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	6,500	4,470	2,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,050)	13,641	19,691
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(6,050)	13,641	19,691
Fund Balance, Beginning of Fiscal Year	49,851	49,851	-
Fund Balance, End of Fiscal Year	\$ 43,801	\$ 63,492	\$ 19,691

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRAFFIC MITIGATION IMPACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	40,000	32,894	(7,106)
Intergovernmental	-	-	-
Interest and Rents	25,000	37,035	12,035
Other Revenues	-	-	-
Total Revenues	65,000	69,929	4,929
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,000	69,929	4,929
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	(6,772)	(6,772)
Total Other Financing Sources (Uses)	-	(6,772)	(6,772)
Net Change in Fund Balance	65,000	63,157	(1,843)
Fund Balance, Beginning of Fiscal Year	2,829,543	2,829,543	-
Fund Balance, End of Fiscal Year	\$ 2,894,543	\$ 2,892,700	\$ (1,843)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PARKING IN-LIEU SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	5,000	8,548	3,548
Other Revenues	-	-	-
Total Revenues	5,000	8,548	3,548
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	8,548	3,548
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	5,000	8,548	3,548
Fund Balance, Beginning of Fiscal Year	656,397	656,397	-
Fund Balance, End of Fiscal Year	\$ 661,397	\$ 664,945	\$ 3,548

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**CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
NOAA SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	25	36	11
Other Revenues	-	-	-
	<u>25</u>	<u>36</u>	<u>11</u>
Total Revenues	<u>25</u>	<u>36</u>	<u>11</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25</u>	<u>36</u>	<u>11</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	25	36	11
Fund Balance, Beginning of Fiscal Year	<u>2,718</u>	<u>2,718</u>	<u>-</u>
Fund Balance, End of Fiscal Year	<u>\$ 2,743</u>	<u>\$ 2,754</u>	<u>\$ 11</u>

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY (COPS) SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	150,000	186,159	36,159
Interest and Rents	1,550	6,112	4,562
Other Revenues	-	-	-
Total Revenues	151,550	192,271	40,721
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	145,900	95,078	50,822
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	145,900	95,078	50,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,650	97,193	91,543
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	5,650	97,193	91,543
Fund Balance, Beginning of Fiscal Year	368,108	368,108	-
Fund Balance, End of Fiscal Year	\$ 373,758	\$ 465,301	\$ 91,543

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PARK BOND ACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	-	-
Other Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Fiscal Year	222	222	-
Fund Balance, End of Fiscal Year	\$ 222	\$ 222	\$ -

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PARK IMPACT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	75,000	190,628	115,628
Intergovernmental	-	-	-
Interest and Rents	8,000	17,863	9,863
Other Revenues	-	-	-
Total Revenues	83,000	208,491	125,491
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,000	208,491	125,491
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	(311,196)	(311,196)
Total Other Financing Sources (Uses)	-	(311,196)	(311,196)
Net Change in Fund Balance	83,000	(102,705)	(185,705)
Fund Balance, Beginning of Fiscal Year	1,303,461	1,303,461	-
Fund Balance, End of Fiscal Year	\$ 1,386,461	\$ 1,200,756	\$ (185,705)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SKATE PARK LIGHTING SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	-	-
Other Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Fiscal Year	1	1	-
Fund Balance, End of Fiscal Year	\$ 1	\$ 1	\$ -

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
STABO LAND CONSERVATION SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	300	487	187
Other Revenues	-	-	-
Total Revenues	300	487	187
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	300	487	187
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	300	487	187
Fund Balance, Beginning of Fiscal Year	37,434	37,434	-
Fund Balance, End of Fiscal Year	\$ 37,734	\$ 37,921	\$ 187

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**CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TWEED LIBRARY SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	61,856	9,729	(52,127)
Other Revenues	-	-	-
Total Revenues	61,856	9,729	(52,127)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	50,000	50,391	(391)
Parks and Recreation	-	-	-
Total Expenditures	50,000	50,391	(391)
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,856	(40,662)	(52,518)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	11,856	(40,662)	(52,518)
Fund Balance, Beginning of Fiscal Year	767,192	767,192	-
Fund Balance, End of Fiscal Year	\$ 779,048	\$ 726,530	\$ (52,518)

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**CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOURTH OF JULY SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	-	-
Other Revenues	-	4,461	4,461
Total Revenues	-	4,461	4,461
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	53,500	59,083	(5,583)
Total Expenditures	53,500	59,083	(5,583)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,500)	(54,622)	(1,122)
OTHER FINANCING SOURCES (USES)			
Transfers In	40,000	40,000	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	40,000	40,000	-
Net Change in Fund Balance	(13,500)	(14,622)	(1,122)
Fund Balance, Beginning of Fiscal Year	48,894	48,894	-
Fund Balance, End of Fiscal Year	\$ 35,394	\$ 34,272	\$ (1,122)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FRIENDS AND FOUNDATION SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	-	-
Other Revenues	140,000	141,054	1,054
Total Revenues	140,000	141,054	1,054
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	143,788	128,716	15,072
Parks and Recreation	-	-	-
Total Expenditures	143,788	128,716	15,072
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,788)	12,338	16,126
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(3,788)	12,338	16,126
Fund Balance, Beginning of Fiscal Year	52,804	52,804	-
Fund Balance, End of Fiscal Year	\$ 49,016	\$ 65,142	\$ 16,126

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MURRAY PUBLIC SAFETY SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	100	282	182
Other Revenues	1,950	2,150	200
Total Revenues	2,050	2,432	382
EXPENDITURES			
Current:			
General Government	7,441	-	7,441
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	7,441	-	7,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,391)	2,432	7,823
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(5,391)	2,432	7,823
Fund Balance, Beginning of Fiscal Year	20,813	20,813	-
Fund Balance, End of Fiscal Year	\$ 15,422	\$ 23,245	\$ 7,823

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**CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BSCC GRANT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	20	34	14
Other Revenues	-	-	-
	<u>20</u>	<u>34</u>	<u>14</u>
Total Revenues	<u>20</u>	<u>34</u>	<u>14</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20</u>	<u>34</u>	<u>14</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	20	34	14
Fund Balance, Beginning of Fiscal Year	<u>2,597</u>	<u>2,597</u>	<u>-</u>
Fund Balance, End of Fiscal Year	<u>\$ 2,617</u>	<u>\$ 2,631</u>	<u>\$ 14</u>

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DEPARTMENT OF HOMELAND SECURITY SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	400	-	(400)
Interest and Rents	-	-	-
Other Revenues	-	-	-
Total Revenues	400	-	(400)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	15,202	(15,202)
Public Works	400	30	370
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	400	15,232	(14,832)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(15,232)	(15,232)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	(69,077)	(69,077)
Total Other Financing Sources (Uses)	-	(69,077)	(69,077)
Net Change in Fund Balance	-	(84,309)	(84,309)
Fund Balance, Beginning of Fiscal Year	327	327	-
Fund Balance, End of Fiscal Year	\$ 327	\$ (83,982)	\$ (84,309)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GVS GRANT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	48,961	48,961
Interest and Rents	5	395	390
Other Revenues	-	-	-
Total Revenues	5	49,356	49,351
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	49,356	49,351
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	5	49,356	49,351
Fund Balance, Beginning of Fiscal Year	15,319	15,319	-
Fund Balance, End of Fiscal Year	\$ 15,324	\$ 64,675	\$ 49,351

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PROPOSITION 56 GRANT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	-	-
Other Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	183,890	83,693	100,197
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	183,890	83,693	100,197
Excess (Deficiency) of Revenues Over (Under) Expenditures	(183,890)	(83,693)	(100,197)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(183,890)	(83,693)	(100,197)
Fund Balance, Beginning of Fiscal Year	21,002	21,002	-
Fund Balance, End of Fiscal Year	\$ (162,888)	\$ (62,691)	\$ (100,197)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MEASURE T SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	1,650,000	1,480,579	(169,421)
Interest and Rents	11,500	59,867	48,367
Other Revenues	-	-	-
Total Revenues	<u>1,661,500</u>	<u>1,540,446</u>	<u>(121,054)</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	183,000	(183,000)
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	<u>-</u>	<u>183,000</u>	<u>(183,000)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,661,500</u>	<u>1,357,446</u>	<u>(304,054)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	100,000	100,000	-
Transfers Out	<u>(2,914,300)</u>	<u>(1,638,693)</u>	<u>1,275,607</u>
Total Other Financing Sources (Uses)	<u>(2,814,300)</u>	<u>(1,538,693)</u>	<u>1,275,607</u>
Net Change in Fund Balance	(1,152,800)	(181,247)	971,553
Fund Balance, Beginning of Fiscal Year	<u>4,049,827</u>	<u>4,049,827</u>	<u>-</u>
Fund Balance, End of Fiscal Year	<u>\$ 2,897,027</u>	<u>\$ 3,868,580</u>	<u>\$ 971,553</u>

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MEASURE E SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	285,718	338,683	52,965
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	2,000	11,866	9,866
Other Revenues	-	-	-
Total Revenues	287,718	350,549	62,831
EXPENDITURES			
Current:			
General Government	5,000	-	5,000
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	5,000	-	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	282,718	350,549	67,831
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	282,718	350,549	67,831
Fund Balance, Beginning of Fiscal Year	1,129,569	1,129,569	-
Fund Balance, End of Fiscal Year	\$ 1,412,287	\$ 1,480,118	\$ 67,831

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
AFFORDABLE HOUSING SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	60,000	583,991	523,991
Intergovernmental	250,000	-	(250,000)
Interest and Rents	5,050	7,516	2,466
Other Revenues	295	-	(295)
Total Revenues	315,345	591,507	276,162
EXPENDITURES			
Current:			
General Government	50,000	60,295	(10,295)
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	50,000	60,295	(10,295)
Excess (Deficiency) of Revenues Over (Under) Expenditures	265,345	531,212	265,867
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	265,345	531,212	265,867
Fund Balances, Beginning of Fiscal Year, as Previously Reported	3,549,915	3,549,915	-
Restatement for Correction of an Error	-	(1,428,932)	(1,428,932)
Fund Balances, Beginning of Fiscal Year, As Restated	3,549,915	2,120,983	(1,428,932)
Fund Balance, End of Fiscal Year	\$ 3,815,260	\$ 2,652,195	\$ (1,163,065)

DRAFT

CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CDBG GRANTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	285,718	-	(285,718)
Development Fees	-	-	-
Intergovernmental	-	467,198	467,198
Interest and Rents	2,000	-	(2,000)
Other Revenues	-	23,419	23,419
Total Revenues	287,718	490,617	202,899
EXPENDITURES			
Current:			
General Government	5,000	155,492	(150,492)
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	5,000	155,492	(150,492)
Excess (Deficiency) of Revenues Over (Under) Expenditures	282,718	335,125	52,407
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	282,718	335,125	52,407
Fund Balance, Beginning of Fiscal Year	(40,298)	(40,298)	-
Fund Balance, End of Fiscal Year	\$ 242,420	\$ 294,827	\$ 52,407

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
RYAN LIBRARY TRUST PERMANENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	250	209	(41)
Other Revenues	-	-	-
Total Revenues	250	209	(41)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	250	209	(41)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	250	209	(41)
Fund Balance, Beginning of Fiscal Year	12,013	12,013	-
Fund Balance, End of Fiscal Year	\$ 12,263	\$ 12,222	\$ (41)

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MARTIN LIBRARY TRUST PERMANENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	450	404	(46)
Other Revenues	-	-	-
Total Revenues	450	404	(46)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	900	800	100
Parks and Recreation	-	-	-
Total Expenditures	900	800	100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(450)	(396)	54
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(450)	(396)	54
Fund Balance, Beginning of Fiscal Year	21,441	21,441	-
Fund Balance, End of Fiscal Year	\$ 20,991	\$ 21,045	\$ 54

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
1996 GENERAL OBLIGATION BONDS DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	-	-	-
Other Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Fiscal Year	12,840	12,840	-
Fund Balance, End of Fiscal Year	\$ 12,840	\$ 12,840	\$ -

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SOUTH ST. HELENA DRAINAGE DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	325	394	69
Other Revenues	-	-	-
Total Revenues	325	394	69
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	325	394	69
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	325	394	69
Fund Balance, Beginning of Fiscal Year	30,208	30,208	-
Fund Balance, End of Fiscal Year	\$ 30,533	\$ 30,602	\$ 69

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CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CITY-WIDE CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	674,928	129,806	(545,122)
Interest and Rents	-	-	-
Other Revenues	-	-	-
Total Revenues	674,928	129,806	(545,122)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Library	-	-	-
Parks and Recreation	-	-	-
Capital Outlay	925,000	497,315	427,685
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	925,000	497,315	427,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,072)	(367,509)	(117,437)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	311,196	311,196
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	311,196	311,196
Net Change in Fund Balance	(250,072)	(56,313)	193,759
Fund Balance, Beginning of Fiscal Year	404,843	404,843	-
Fund Balance, End of Fiscal Year	\$ 154,771	\$ 348,530	\$ 193,759

DRAFT

CITY OF ST. HELENA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FLOOD CONTROL CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and Other Taxes	-	-	-
Development Fees	-	-	-
Intergovernmental	-	-	-
Interest and Rents	1,200	4,801	3,601
Other Revenues	-	-	-
Total Revenues	1,200	4,801	3,601
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	30,000	95,404	(65,404)
Library	-	-	-
Parks and Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	30,000	95,404	(65,404)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,800)	(90,603)	(61,803)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	(9,214)	(9,214)
Total Other Financing Sources (Uses)	-	(9,214)	(9,214)
Net Change in Fund Balance	(28,800)	(99,817)	(71,017)
Fund Balance, Beginning of Fiscal Year	422,278	422,278	-
Fund Balance, End of Fiscal Year	\$ 393,478	\$ 322,461	\$ (71,017)



Results of the City of St. Helena Financial Statement Audit for the Fiscal Year Ended June 30, 2024

BROWN ARMSTRONG ACCOUNTANCY CORPORATION

4200 Truxtun Ave., Ste. 300 Bakersfield, CA 93309 | 661.324.4971 | Fax 661.324.4997

www.ba.cpa | Contact: Lindsey Zimmerman, CPA | lzimmerman@ba.cpa



February 25, 2025

**To the City Council Members
City of St. Helena**

I am pleased to present to you the results of our audit of the City of St. Helena (the City's) financial statements for the fiscal year ended June 30, 2024.

I look forward to presenting the results of the audit and addressing your questions.

Sincerely,

**Lindsey Zimmerman, CPA
Partner**



AGENDA

- Brown Armstrong Background/Experience 4
- Scope of Services Recap 5
- Audit Purpose and Responsibilities 6
- Audit Process 9
- Results of the Audit
 - Audit Opinion and Required Communication 10

BROWN ARMSTRONG ACCOUNTANCY CORP

- ❖ Established in 1974
- ❖ 9 Partners (7 audit partners)
- ❖ 63 Total Employees (42 audit)
- ❖ Offices in Bakersfield, Stockton & Fresno

- ❖ Organizations we audit
 - ❖ Approximately 400 audits performed a year
 - ❖ Cities we recently audited
 - ❖ Morro Bay
 - ❖ Bakersfield
 - ❖ Fresno
 - ❖ Paso Robles
 - ❖ Visalia
 - ❖ Tulare
 - ❖ Laguna Woods
 - ❖ County of Napa, Santa Cruz, Riverside, Santa Barbara, Merced, Fresno, Tulare

SCOPE OF SERVICES RECAP

- ❖ Audit of the City's financial statements in accordance with US generally accepted auditing standards and government auditing standards (GAS).
- ❖ Other communications and reports required by professional standards including:
 - Required Communication
 - Report on Internal Control Over Financial Reporting and on Compliance and Other Matters in Accordance with GAS

AUDIT PURPOSE

- ❖ What is the purpose of the audit?
 - ❖ An audit provide an independent, objective assessment of the stewardship of governmental funds
 - ❖ The City auditor independently and carefully examines and audit the books, records, accounts, and funds
 - ❖ Audits are essential to government accountability to the public

MANAGEMENT'S RESPONSIBILITY

- ❖ Responsible for the financial statements
- ❖ Present the financial statements in accordance with accounting principles generally accepted in the USA.
- ❖ Adopt proper accounting policies
- ❖ Establish and maintain the effectiveness of internal controls over financial reporting and compliance
- ❖ Prevent and detect fraud

AUDITOR'S RESPONSIBILITY

- ❖ Perform the audit in accordance with Auditing Standards Generally Accepted in the USA and Government Auditing Standards
- ❖ Communicate to Those Charged with Governance
- ❖ Assess audit risk of internal controls over financial reporting and compliance
- ❖ Determine the fairness of the presentation of the financials as a whole
- ❖ Issue opinions and required communication letters

AUDIT PROCESS

Phase I	Phase II	Phase III	Phase IV
Audit Planning	Interim Field Work	Final Field Work	Completion
Familiarize ourselves with operating environment	Assess internal control environment	Plan and perform substantive audit procedures	Perform completion procedures
Perform risk assessment procedures	Perform SAS 99 (fraud evaluation) procedures	Conduct final analytical review	Draft internal control and management letter comments
Determine planning materiality	Identify internal control strengths and weaknesses	Consider audit evidence sufficiency	Draft audit opinion and other reports
Perform preliminary analytical review	Evaluate design and implementation of selected controls	Conclude on critical accounting matters	Obtain legal confirmations
Develop the audit plan and identify significant audit areas	Test controls over financial transactions		Conduct exit conference with management, including discussion of proposed audit adjustments, internal control and compliance findings, and management letter recommendations, if any
Confirmation of account balances	Understand accounting and reporting activities		Issue auditor's report, report on internal control, SAS 114 letter and management letter
Determine nature and extent of audit procedures	Reevaluate the progress of the audit and make any changes on audit approach and procedures, if necessary		Presentation of audit results and discussion of all reports

RESULTS OF THE AUDIT

Report	Summary of Opinion/Required Communication
Report on Financial Statements (Opinion)	• Unmodified (Clean)
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	• No noncompliance noted • No material weaknesses and no significant deficiencies

RESULTS OF THE AUDIT (Continued)

Report

Summary of Opinion/Required Communication

Required Communication to the City Council in Accordance with Professional Standards (SAS 114)

- New GASB Statement – GASB Statement No. 100
- Significant Estimates and Sensitive Disclosures Reviewed
 - Capital assets and depreciation – useful lives
 - Allowance for doubtful accounts
 - Leases and SBITAs
 - Net Pension Liability Estimates
 - Net OPEB Liability Estimates
 - ✓ Based on actuary assumptions
- Difficulties encountered in performing the audit – None
- Corrected and Uncorrected Misstatements – None
- Disagreements with Management – None
- Management representation letter
- Other Audit findings or issues – None

THANK YOU! QUESTIONS?



Lindsey Zimmerman, CPA
Partner

Brown Armstrong Accountancy
Corporation
4200 Truxtun Ave., Suite 300
Bakersfield, CA 93309
📞 (661) 324-4971
✉️ lzimmerman@ba.cpa



Fiscal Year
2023/2024

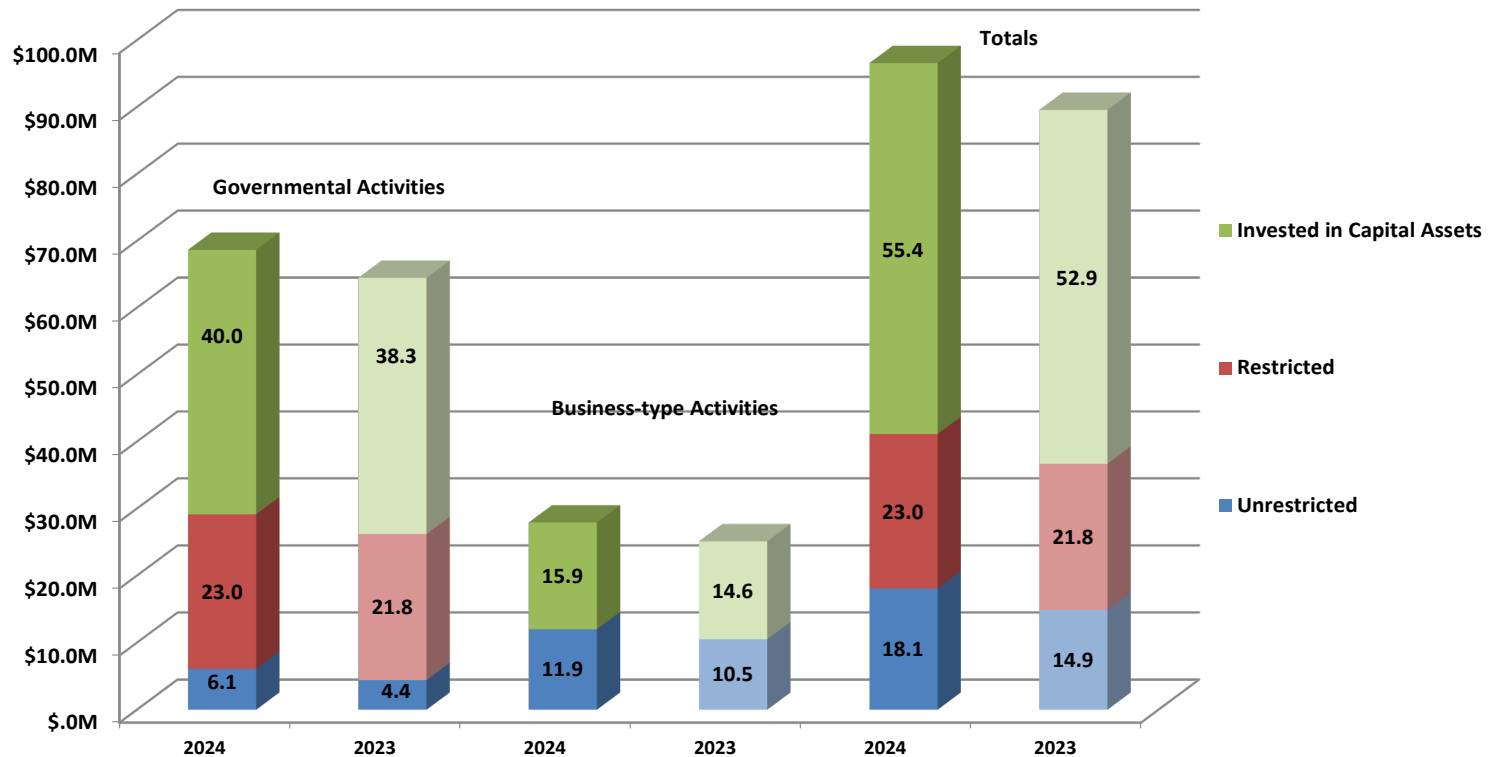
Annual Comprehensive Financial Report

City Council Agenda Item
February 25, 2025



FY 2023-2024 Financial Highlights - All Funds

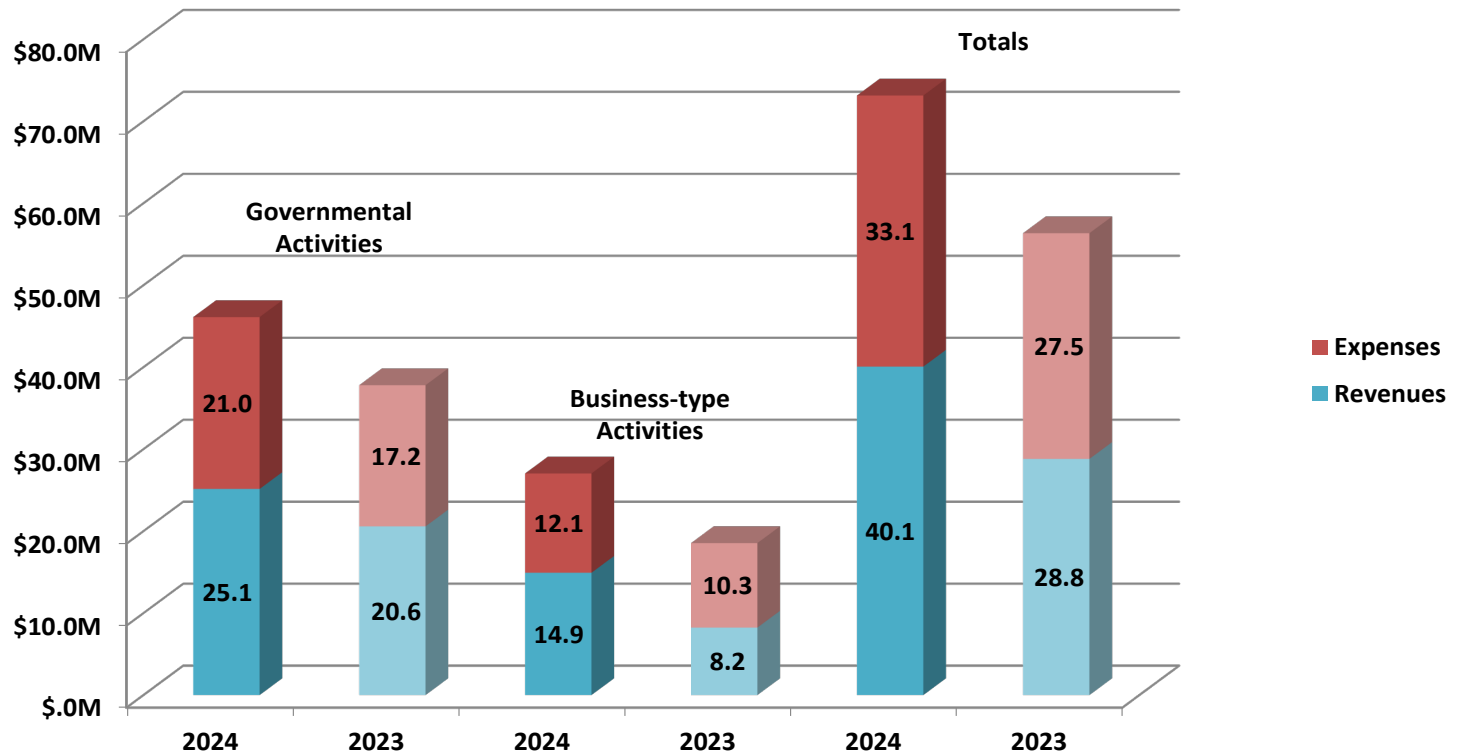
St. Helena's Net Position





FY 2023-2024 Financial Highlights - All Funds

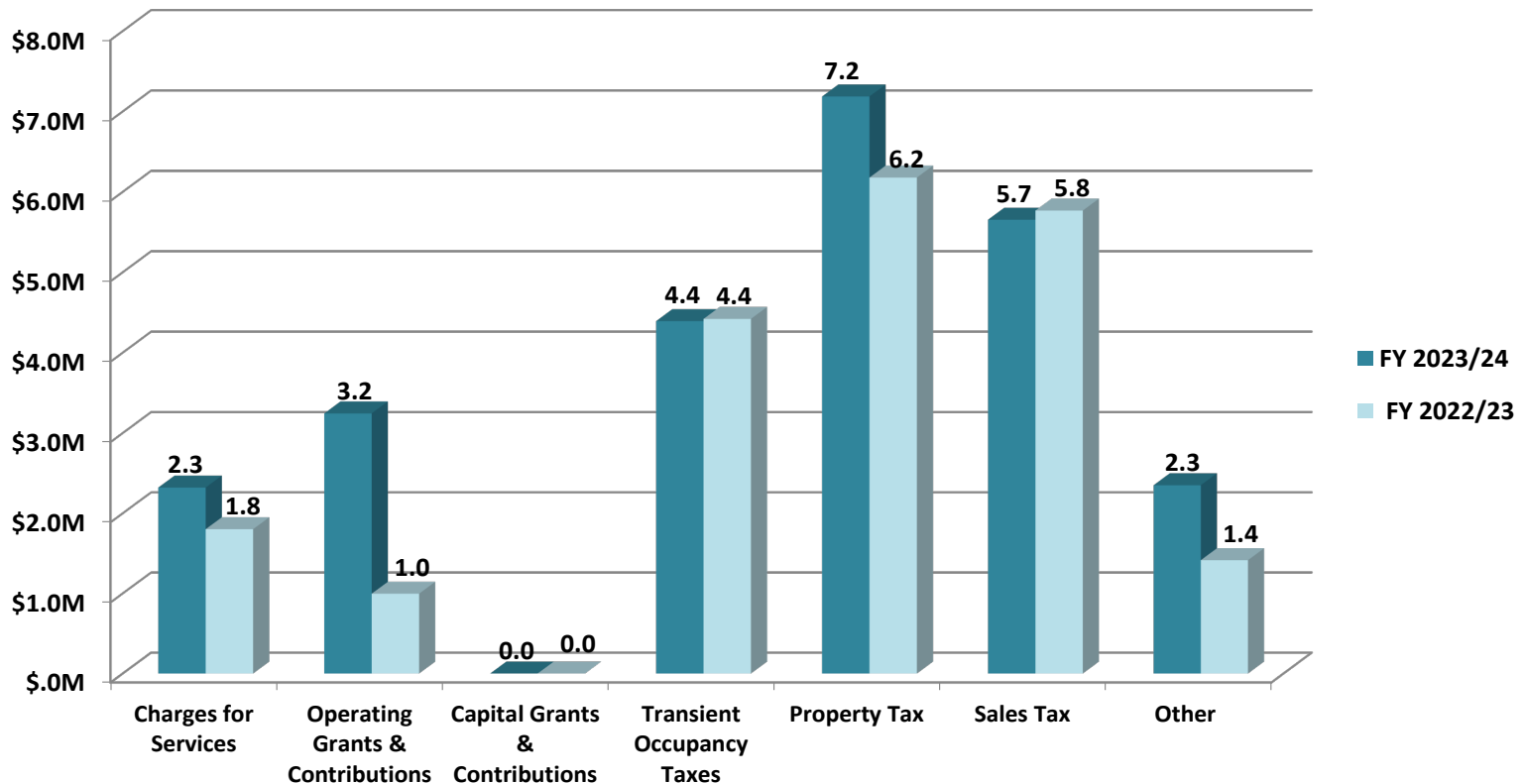
Changes in the City of St. Helena's Revenues and Expenses





FY 2023-2024 Highlights Governmental Activities

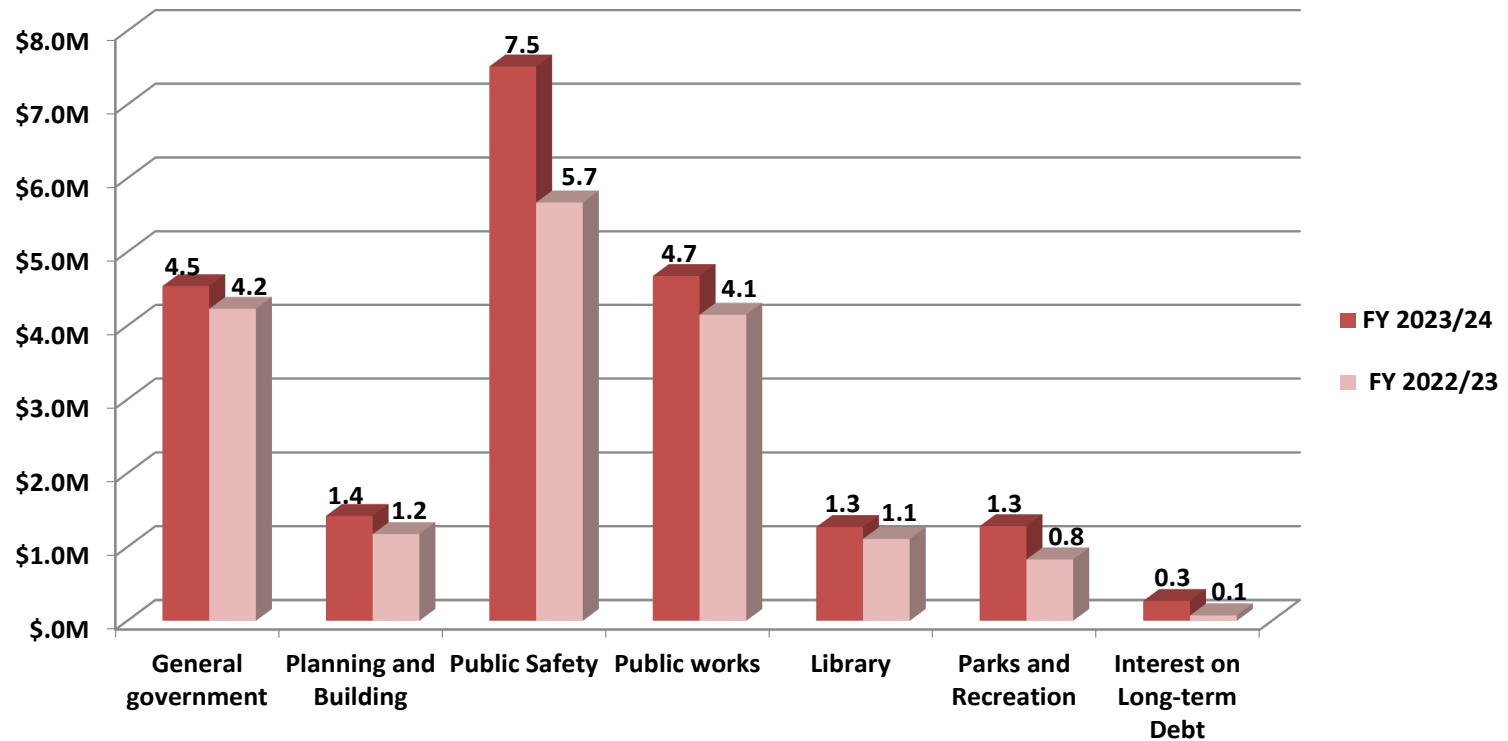
Revenues





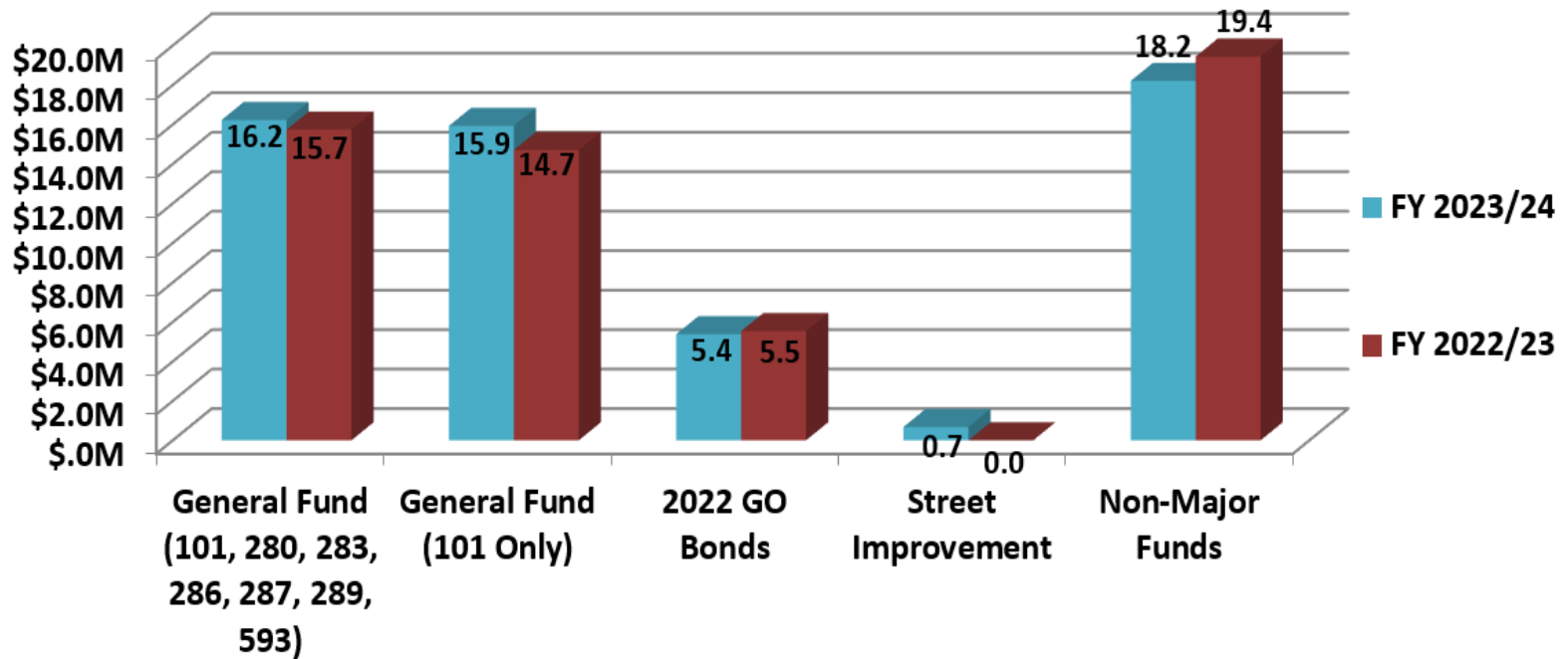
FY 2023-2024 Highlights Governmental Activities

Expenses





FY 2023-2024 Highlights Governmental Funds





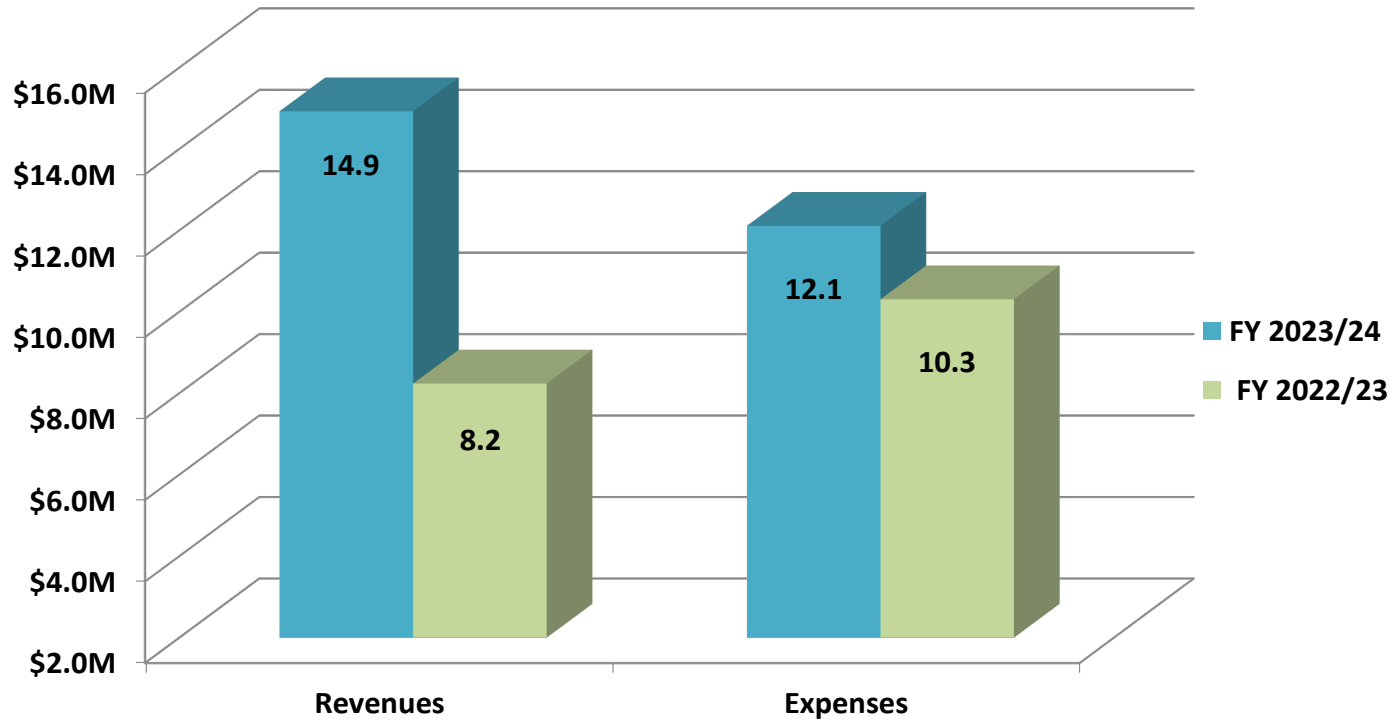
FY 2023-2024 Financial Highlights General Fund





FY 2023-2024 Financial Highlights Business-Type Activities

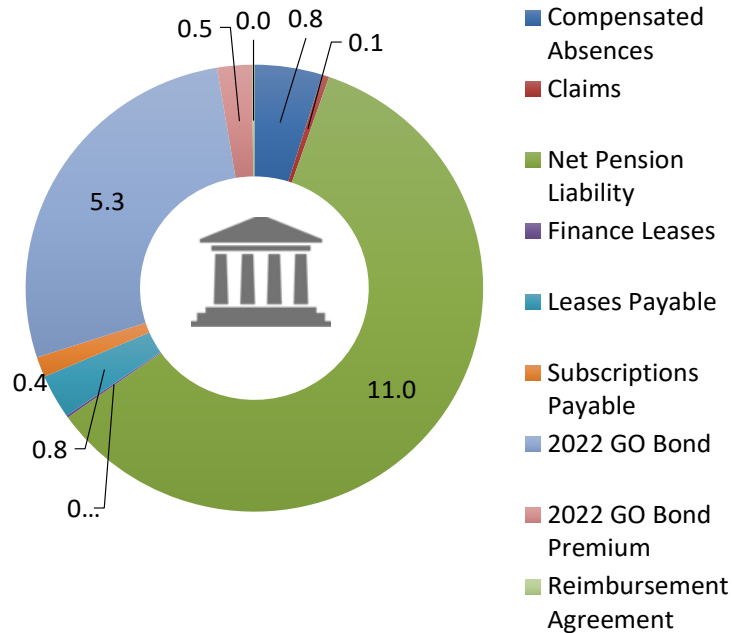
Revenues and Expenses



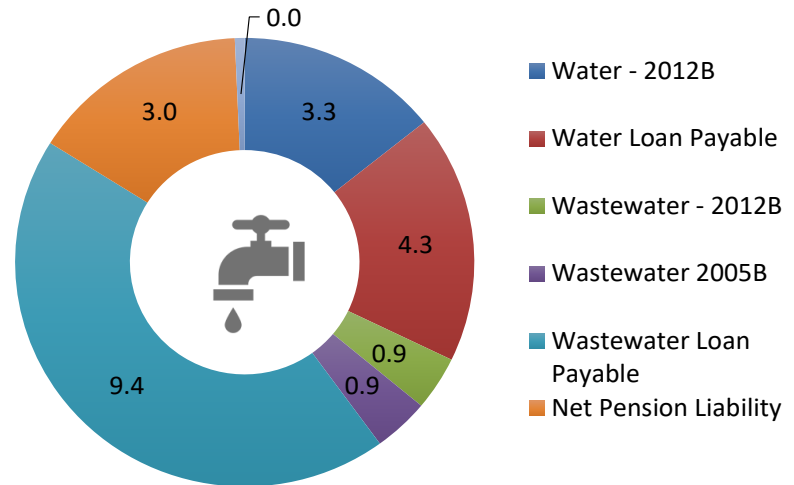


FY 2023-2024 Financial Highlights Long-Term Debt

Governmental Activities



Business-Type Activities





Agenda Report to the City Council

Agenda Section: NEW BUSINESS

Department: Finance

DATE:	February 25, 2025
FROM:	Mandy Kellogg, Administrative Services Director
SUBJECT:	Fiscal Year (FY) 2024-25 2nd Quarter Finance Report and Consideration of a Resolution Approving Mid-Year Budget Adjustments for FY 2024-25.
RECOMMENDED ACTION:	Staff recommends approval of the attached resolution.
PREVIOUS COUNCIL ACTION:	None.
STATEMENT OF THE PURPOSE:	To provide an update on FY 2024-25 budget performance and request authorization for budget amendments related to revenue and expenditure adjustments based on current activity and projections through the end of the fiscal year.
FINANCIAL IMPACT:	The total financial impact of the budget recommendations is \$26,613, funded through General Fund Reserves. There is no impact on the Water Fund, as the additional budget request was offset by reducing the excess revenue originally designated for transfer to the Water Capital Fund.

BACKGROUND:

Municipal Code Title 2, §2.24.030 states the Director of Finance shall deliver to the City Manager and to the Council at a regularly scheduled Council Meeting a budget report showing the budget status at the end of the preceding quarter. The Q2 Quarterly report is combined with the mid-year budget report/adjustments.

After conducting a review of the status of the City's budget as of December 31, 2024, this report is presented to provide an overview of revenues and expenses at mid-year as they relate to various funds. The City has traditionally amended its budget during the year as new and updated information becomes available, or at various times during the year to appropriate funds for expenses that were not anticipated at the time the budget was adopted.

Staff has prepared the following for Council:

1. Second Quarter (Q2) staff report for Fiscal Year (FY) 2024-25. This report is a summary of transactions from July 1, 2024 through December 31, 2024.
2. Recommended Mid-Year Budget Adjustments.
3. FY 2024-25 Q2 List of Checks over \$50,000 (Attachment 1).

4. FY 2024-25 Q2 Estimated Cash Balances at December 31, 2024 (Attachment 2).
5. FY 2024-25 Q2 Revenue and Expense Summaries - General, Water, and Wastewater Funds (Attachments 3-8).

DISCUSSION:

The intent of this report is to highlight the conclusions of the mid-year budget analysis. The report is broken down into four different Fund Types - General, Water, Wastewater, and Other Funds. The Net Position Tables for the General Fund, Water Fund, and Wastewater Fund include recommended adjustments.

Information presented below reflects transactions posted through December 31, 2024. Additional details for the General Fund, Water Fund, and Wastewater Fund are provided as Attachments 3-8.

GENERAL FUND

General Fund Revenues - 12/31/24 Balances and Recommended Budget Adjustments

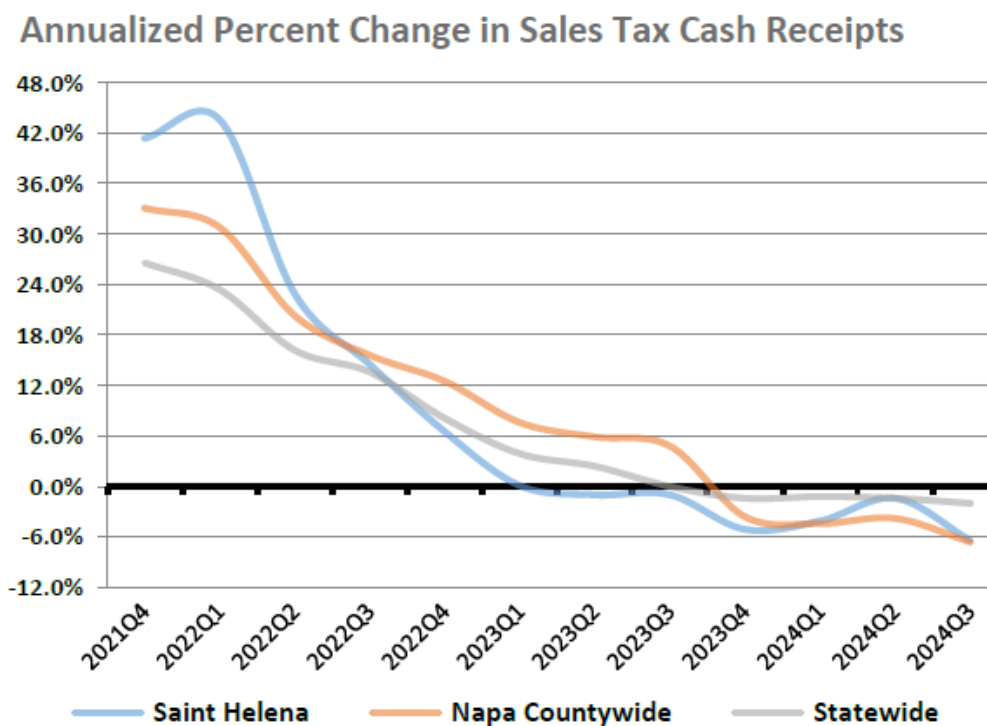
General Fund revenues received from July 1, 2024 through December 31, 2024 for Fiscal Year (FY) 2024-25 are \$9,217,696 of the \$18,708,046 adopted budget or 44%. Comparatively, at the same time last year FY 2023-24 Q2, total General Fund revenues collected was \$7,853,051 or 43%. Overall revenue collections are trending slightly lower than projections, which is primarily due to lower sales tax collections during the reporting period when compared to the prior fiscal year. General Fund revenues are divided into the following categories:

1. Property Tax
2. Sales Tax
3. Transient Occupancy Tax (TOT)
4. Other Taxes
5. Charges for Service
6. Fines and Forfeits
7. Licenses and Permits
8. Development Fees
9. Intergovernmental
10. Interest and Rents
11. Miscellaneous

The primary General Fund revenues include Property Tax, Sales Tax, and TOT. Several revenue adjustments are being recommended due to the performance during the first half of the fiscal year predominately in property tax and sales tax collections. On October 1, 2024, Napa County released the property tax revenue estimates for Fiscal Year 2024-25. The estimates are approximately 3.3% higher than the original projections. In addition, the City received the Excess ERAF payment, which was 29.5% higher than budgeted. Overall, the updated property tax revenue estimated will yield an additional \$269,499 in revenue.

Sales Tax receipts decreased by 17.4% in 3rd Quarter 2024 as compared to the same quarter last year, due to a decrease of \$16,176,000 in taxable sales. The decline in performance caused Avenu to decrease the original revenue projections by 9.6%, which is a reduction of \$545,847 in the projected sales tax revenue.

Sales tax projections in California are being revised downward due to macroeconomic uncertainties stemming from both political and sector-specific factors. Changes in administration at the state and federal levels introduce potential shifts in economic policies, regulatory frameworks, and funding allocations that may impact consumer confidence and business investment. Additionally, the transportation and construction sectors—both significant contributors to taxable sales—are experiencing fluctuations in activity. Delays or reductions in infrastructure spending, supply chain disruptions, and evolving market conditions in these industries contribute to softened revenue expectations. Given these uncertainties, a more conservative approach to sales tax forecasting is necessary to ensure fiscal prudence and budgetary stability. The graph below shows St. Helena sales tax performance compared to Napa Countywide and Statewide over the last three years.



During Q3 2024 St. Helena experienced an overall 11.6% decline in local business activity when compared to the same period in the prior year, with the declines in Food

Products, Transportation, and Construction. The chart below compares St. Helena's performance compared to California.

Business Activity	Saint Helena		California	
	Quarter	Annual	Quarter	Annual
General Retail	3.8%	2.9%	-1.5%	-0.5%
Food Products	-13.5%	-3.7%	0.5%	0.1%
Transportation	-23.3%	-10.3%	-9.1%	-7.4%
Construction	-11.5%	-16.7%	-2.3%	-2.2%
Business To Business	5.6%	-5.2%	-2.0%	-2.6%
TOTAL LOCAL BUSINESS ACTIVITY	-11.6%	-5.1%	-3.1%	-2.5%
COUNTYWIDE POOL ACTIVITY	-9.6%	-2.9%	-13.2%	-5.6%

The summary of General Fund revenues (Attachment 3) takes into consideration the adjustments noted in Table 1.

Table 1 - General Fund Revenue Budget Adjustment Recommendations:

Account	Description	Amount
101-30-10-00-00	Property Tax Secured	167,530
101-30-11-00-00	ERAF Shift to State	94,932
101-30-20-00-00	Property Tax - Unsecured	8,562
101-30-40-00-00	Sales Tax	(385,556)
101-30-44-00-00	Sales Tax - Measure D	(160,291)
101-31-70-00-00	Investment Earnings	210,000
101-32-20-00-00	Homeowner Property Tax	(1,525)
101-32-80-00-00	Emergency Relief ⁽¹⁾	266,600
101-33-74-00-00	Planning App & Permit Fees	49,035
101-33-84-00-00	Public Works App & Permit Fees	23,450
101-34-31-00-00	Donations	2,500
101-34-31-48-00	Donations - Fire Department	5,500
101-34-51-00-00	Sale of Capital Assets	16,750
101-34-70-00-00	Other Revenue	65,000
Total General Fund Revenue Adjustment		362,487

⁽¹⁾ Anticipated reimbursements for fire response, which will offset the increased salary costs in the Fire Department.

General Fund Expenses - 12/31/24 Balances and Recommended Budget Adjustments

General Fund expenses through December 31, 2024 are \$9,736,033. Spending is at 51% of the approved amount for the year. Spending for the previous year FY 2023-24 Q2 was at 48%. Attachment 4 provides a summary of expenditures by Department through FY 2024-25 Q2. Due to several unanticipated high priority expenses related to

ongoing maintenance and projects staff is recommending additional budget adjustments. All budget increase recommendations are presented in Table 2.

Table 2 - General Fund Expenses Budget Increase Recommendations:

Account	Description	Adjustment
GENERAL FUND EXPENSES		
101-48-00-20-24	Strike Team Salary ⁽¹⁾	240,000
101-48-00-20-30	Fire Department Overtime ⁽¹⁾	26,600
101-50-06-21-45	Library HVAC Access	8,000
101-50-06-21-45	Corp Yard Flooring	15,000
101-50-06-21-45	Water Treatment Plant Septic	15,000
101-50-06-21-45	Crane Shop Door Repair	20,000
101-50-06-21-45	Meily Park Bathroom Rehab	10,000
101-50-15-22-15	Thermoplastic Street Markings, Stop Bars, and School Markings	10,000
101-50-15-22-15	Crack Seal Material	10,000
101-50-15-22-15	Street Sign Replacement	2,500
101-50-15-22-20	Concrete Grinder	4,500
101-50-15-22-20	Tools to Outfit Service Unit 208	3,500
101-50-15-26-30	Vehicle Outfitting	15,000
101-50-27-22-20	Parks Department Chainsaws	9,000
TOTAL GENERAL FUND EXPENSES BUDGET INCREASE		389,100

⁽¹⁾ Reimbursed by California Office of Emergency Services (CalOES) for emergency fire response.

Staff also identified an additional \$95,525 in expenses that were determined to be a lower priority and can be delayed at this time. These expenses are detailed in Table 3.

Table 3 - Delayed General Fund Expense Requests

Account	Description	Amount
101-50-15-26-30	Auger Attachment for Vermeer	8,000
101-50-15-22-20	Tig Welder	5,500
101-50-27-22-15	Complete Climbing Kit - Tree Trimming	2,800
101-50-27-26-30	Woodchipper	69,225
101-50-27-26-30	John Deer Electric ZTrak Mower	10,000
Total General Fund Delayed Requests		95,525

The budget adjustments identified above, with the exception of the delayed requests, are included in the estimated net position detailed in Table 4.

Table 4 - General Fund Estimated Net Position 06/30/2025

Ending Fund Balance @ 06/30/2024	15,241,882	Net Position %
Estimated Revenues @ 06/30/2025 ⁽¹⁾	19,070,533	
Estimated Expenses @ 06/30/2025 ⁽²⁾	(21,913,563)	
Encumbered Expenses from FY 2023-24 ⁽³⁾	(1,813,929)	
Use of Reserves ⁽⁴⁾	4,656,929	
Estimated Unassigned Net Position	10,584,923	48.3%

(1) Total revenue includes mid-year recommended adjustments.

(2) Total expenses include mid-year recommended adjustments.

(3) Encumbrances are for expenses that were budgeted and encumbered in FY 2023-24 but were not expended by June 30, 2024.

(4) Mid-Cycle Budget Update authorized \$2.8 million is use of reserves.

Financial Policy P-FI-0016 approved by City Council on May 23, 2023 states that it is Council's directed target to maintain an unassigned fund balance of thirty percent (30%) of annual operating expenditures. The recommended mid-year adjustments maintain the directed target through Fiscal Year 2024-25.

WATER FUND - 12/31/24 Balances and Recommended Budget Adjustments

Water Enterprise revenue received is \$3,816,864 or 38% of the estimated total revenues for FY 2024-25 through December 31, 2024. Revenues are lower than anticipated due to the timing of the bi-monthly billing cycle as this amount does not include charges from November and December 2024. Attachment 5 provides details of Water Fund revenues.

As a result of the revenue shortfall realized in FY 2023-24 due to a decline in water use, staff is providing a comparison of the water use in Hundred Cubic Feet (HCF) from FY 2023-24 to FY 2024-25 in the table below.

Table 5 - Water Usage Comparison

Fiscal Year	July	August	September	October	November	December
2023-24	45,453	53,575	39,517	44,167	40,287	21,106
2024-25	57,242	59,015	51,627	54,657	29,653	21,988
% Change	26%	10%	31%	24%	-26%	4%

Overall, water usage is up 12.3% from the prior year. Staff will continue to monitor the water usage as it relates to the water revenues closely, but staff is not recommending adjusted the projected revenues at this time.

The negative amount recorded in 561-3870-00-00 CARES subsidy is due to the subsidy amount yet to be transferred from the General Fund.

Water expenditures through December 31, 2024, are \$2,762,557. Overall Water Fund spending is at 36% of the adjusted amount for the year. The low percentage expended to date is a result of budgeted debt payments that have not yet been recorded in Non-Departmental. Attachment 6 provides a summary of spending by department for FY 2024-25 Q2 for the Water Fund.

While spending for the Water Fund is on track, staff is recommending the budget adjustments in Table 5 due to unforeseen high priority expenses.

Table 6 - Water Fund Expenditure Budget Increase Recommendations

Account	Description	Adjustment
WATER FUND EXPENSES		
561-50-31-22-15	Valve/Hydrant Gate Valve Exerciser	7,000
561-50-31-22-15	Water Shutoff Tool Kit	4,000
561-50-34-21-45	Poly Orthophosphate Actuators	15,000
561-50-34-21-45	Polymer & Ortho Carrier Water Actuators	20,000
561-50-34-22-37	Water Quality Improvement	25,000
561-50-34-26-70	Stonebridge Well Filter Media Replacement	156,000
561-50-34-26-70	T1 Valve Actuator	1,500
561-50-34-26-70	Chemical Tank Cleaning	15,000
561-50-34-26-70	SCADA Monitoring System - Stonebridge Wells	30,000
561-50-34-26-70	T2 Mixer	13,000
561-50-34-26-70	Raw Water Pit & Carbon Pit Awning	60,000
TOTAL WATER FUND BUDGET INCREASE		346,500

Staff also identified an additional \$243,660 in expenses that were determined to be a lower priority and can be delayed at this time. These expenses are detailed in Table 7.

Table 7 - Delayed Water Fund Expense Requests

Account	Description	Amount
561-50-31-22-15	Dechlorinating Diffuser	2,500
561-50-31-22-15	Brass Fittings for Hydrant Valve Gate	800
561-50-31-26-30	Balloon Diffused Lights with Tripod	3,610
561-50-34-21-45	Sludge Dump View and Control via SCADA	10,000
561-50-34-21-45	Return Water NTU Monitor and Permag Pump	20,000
561-50-34-21-45	SCADA Integration Filter NTU Monitors	18,000
561-50-34-22-15	Calibrate Clearwell Flow Meters	4,000

561-50-34-23-15	Remove cl2 Old Clearwell Monitor	1,000
561-50-34-23-15	Alkalinity Analyzer	7,000
561-50-34-23-30	cl2 Room Plumbing	750
561-50-34-23-30	Caustic Level Indicator	3,500
561-50-34-23-30	Chemical Room Floor Epoxy	1,000
561-50-34-23-30	Replace Alum and cl2 Level Indicator Tubes	1,500
561-50-34-26-70	Remove Old Chemical Lines	15,000
561-50-34-26-70	Chemical Storage Building	30,000
561-50-34-26-70	Tank 2 Water Quality Monitoring System	100,000
561-50-34-26-70	Boat House Roof	10,000
561-50-34-26-40	Rebuild Weirs in Sludge Ponds	15,000
Total Water Fund Delayed Requests		243,660

The budget adjustments identified above, with the exception of the delayed requests, are included in the estimated net position detailed in Table 8.

Table 8 - Water Fund Estimated Fund Balance at 06/30/2024

Ending Fund Balance @ 06/30/2024	7,194,157	Operating Reserve
Estimated Revenues @ 06/30/2025	9,966,726	
Estimated Expenses @ 06/30/2025 ⁽¹⁾	(9,242,616)	
Transfers to Capital @ 06/30/2025	(724,110)	
Encumbered Expenses from FY 2023-24 ⁽²⁾	(691,668)	
Use of Reserves	691,668	
Estimated Net Position	6,502,489	11.2 Months

⁽¹⁾ Total expenses include mid-year recommended adjustments.

⁽²⁾ Encumbrances are for expenses that were budgeted and encumbered in FY 2023-24 but were not expended by June 30, 2024.

WASTEWATER FUND - 12/31/24 Balances and Recommended Budget Adjustments

Wastewater Fund revenue received is \$1,806,400 or 34% of the estimated total revenues for FY 2024-25 through December 31, 2024. Revenues are lower than anticipated due to the timing of the bi-monthly billing cycle as this amount does not include charges from November and December 2024. Attachment 7 provides details for Wastewater Fund revenues.

Wastewater expenses through December 31, 2024 are \$1,791,530. Overall Wastewater spending is at 29% for the fiscal year. The lower amount expended is due to

outstanding contracts and timing of invoices. Attachment 8 provides a summary of spending by Department for FY 2024-25 Q2 for the Wastewater Fund.

Staff identified an additional \$295,610 in expenses that were determined to be a lower priority and can be delayed at this time. These expenses are detailed in Table 9.

Table 9 - Delayed Wastewater Fund Expense Requests

Account	Description	Amount
571-50-20-22-15	Sewer Camera with Locator	2,000
571-50-20-26-30	Balloon Diffused Lights with Tripod	3,610
571-50-29-21-45	Irrigation for Spray Fields	200,000
571-50-29-23-30	SCADA Upgrade	90,000
Total Wastewater Fund Delayed Requests		295,610

No budget adjustment recommendations are being made for the Wastewater Fund. The estimated net position is detailed in Table 10.

Table 10 - Wastewater Fund Estimated Fund Balance at 06/30/2024

Ending Fund Balance @ 06/30/2024	2,976,104	Operating Reserve
Estimated Revenues @ 06/30/2025	5,320,999	
Estimated Expenses @ 06/30/2025 (1)	(5,570,548)	
Transfer to Capital @ 06/30/2025	-	
Encumbered Expenses from FY 2024-25 (2)	(690,667)	
Use of Reserves	940,216	
Estimated Net Position	2,035,888	4.4 months

FY 2024-25 Q2 Checks over \$50,000

Per staff recommendations on April 10, 2015, and as adopted by Fiscal Policy P-FI-0016, Attachment 1 provides an account of all check over \$50,000 issued in FY 2024-25 Q1 and Q2.

ENVIRONMENTAL REVIEW:

None.

GOAL:

Goal 4: Provide Effective Community Information & Opportunities for Engagement

DOCUMENTS ATTACHMENTS:

[Resolution - FY 2024-25 Mid Year Budget Adjustments](#)

[Attachment 1 - FY25 Q2 Checks by Date](#)

[Attachment 2 - FY25 Q2 Estimated Cash Balances](#)

[Attachment 3 - FY25 Q2 General Fund Revenues](#)

[Attachment 4 - FY25 Q2 General Fund Expenses](#)

[Attachment 5 - FY25 Q2 Water Fund Revenues](#)

[Attachment 6 - FY25 Q2 Water Fund Expenses](#)

[Attachment 7 - FY25 Q2 Wastewater Fund Revenues](#)

[Attachment 8 - FY25 Q2 Wastewater Fund Expenses](#)

CITY OF ST. HELENA

RESOLUTION NO. 2025-

RESOLUTION APPROVING FY 2024-25 MID-YEAR BUDGET ADJUSTMENTS TO THE GENERAL FUND AND WATER FUND.

- A. The City has traditionally amended its budget during the year as new and updated information becomes available; and
- B. It is necessary to increase revenue and expense projections for the General Fund and Water Fund.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ST. HELENA AS FOLLOWS:

- 1. Adoption of this resolution is not subject to CEQA; and
- 2. Authorizes budget adjustments to the following:

General Fund Revenues

Account	Description	Adjustment
General Fund Revenues		
101-30-10-00-00	Property Tax - Secured	167,530
101-30-11-00-00	ERAF Shift to State	94,932
101-30-20-00-00	Property Tax - Unsecured	8,562
101-30-40-00-00	Sales Tax	(385,556)
101-30-44-00-00	Sales Tax – Measure D	(160,291)
101-31-70-00-00	Investment Earnings	210,000
101-32-20-00-00	Homeowner Property Tax	(1,525)
101-32-80-00-00	Emergency Relief	266,600
101-33-74-00-00	Planning App & Permit Fees	49,035
101-33-84-00-00	PW App & Permit Fees	23,450
101-34-31-00-00	Donations	2,500
101-34-31-48-00	Donations – Fire Department	5,500
101-34-51-00-00	Sale of Capital Assets	16,750
101-34-70-00-00	Other Revenue	65,000
Total General Fund Revenue Adjustment		362,487

General Fund Expense

Account	Description	Adjustment
General Fund Expenses		
101-48-00-20-24	Strike Team Salary	240,000
101-48-00-20-30	Fire Department Overtime	26,600
101-50-06-21-45	Library HVAC Access	8,000
101-50-06-21-45	Corp Yard Flooring	15,000
101-50-06-21-45	Water Treatment Plant Septic	15,000
101-50-06-21-45	Crane Shop Door Repair	20,000
101-50-06-21-45	Meily Park Bathroom Rehab	10,000
101-50-15-22-15	Thermoplastic Street Markings, Stop Bars, and School Markings	10,000
101-50-15-22-15	Crack Seal Material	10,000
101-50-15-22-15	Street Sign Replacement	2,500
101-50-15-22-20	Concrete Grinder	4,500
101-50-15-22-20	Tools to Outfit Service Unit 208	3,500
101-50-15-26-30	Vehicle Outfitting	15,000
101-50-27-22-20	Parks Department Chainsaws	9,000
Total General Fund Budget Increase		389,100

Water Fund Expenditures

Account	Description	Adjustment
Water Fund Expenditures		
561-50-31-22-15	Valve/Hydrant Gate Valve Exerciser	7,000
561-50-31-22-15	Water Shutoff Tool Kit	4,000
561-50-34-21-45	Poly Orthophosphate Actuators	15,000
561-50-34-21-45	Polymer & Ortho Carrier Water Actuators	20,000
561-50-34-22-37	Water Quality Improvement	25,000
561-50-34-26-70	Stonebridge Will Filter Media Replacement	156,000
561-50-34-26-70	T1 Valve Actuator	1,500
561-50-34-26-70	Chemical Tank Cleaning	15,000
561-50-34-26-70	SCADA Monitoring System – Stonebridge Wells	30,000
561-50-34-26-70	T2 Mixer	13,000
561-50-34-26-70	Raw Water Pit & Carbon Pit Awning	60,000
Total Water Fund Budget Increase		346,500

Approved at a Regular Meeting of the St. Helena City Council on February 25, 2025 by the following vote:

Mayor Paul Dohring: _____

Vice Mayor Michelle Deasy: _____

Council Member Aaron Barak: _____

Council Member Kate Spadarotto: _____

Council Member Billy Summers: _____

APPROVED:

ATTEST:

Paul Jamison Dohring, Mayor

Erika Opp, Acting City Clerk

ATTACHMENT 1

Accounts Payable

Checks by Date - Summary by Check Date

User: Mandy
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Check No	Vendor No	Vendor Name	Check Date	Check Amount
122502	REMIF	REMIF	07/03/2024	83,460.80
Total for 7/3/2024:				83,460.80
47101	PUB01	Public Emp Retirement System	07/12/2024	69,759.50
47106	NAP05	Westamerica Bank	07/12/2024	115,760.27
47155	NAP05	Westamerica Bank	07/12/2024	112,069.19
47156	PUB01	Public Emp Retirement System	07/12/2024	71,139.44
Total for 7/12/2024:				368,728.40
122765	DYETTBHA	Dyett & Bhatia	07/25/2024	54,923.47
122778	NAP06	NAPA, CITY OF	07/25/2024	127,633.58
Total for 7/25/2024:				182,557.05
ACH KAISER		Kaiser Foundation Health Plan, Inc.	07/31/2024	191,255.84
122804	CIRA	CIRA	07/31/2024	1,466,984.33
122869	WESTYOST	West Yost & Associates	07/31/2024	61,449.83
122875	REMIF	REMIF	07/31/2024	85,893.52
Total for 7/31/2024:				1,805,583.52
122887	M&GHILOT	Maggiora & Ghilotti Inc.	08/06/2024	499,679.10
122915	SPRING	Springbrook Software LLC	08/06/2024	51,687.79
Total for 8/6/2024:				551,366.89
122928	MARINIT	Marin IT Corporation	08/09/2024	61,240.66
Total for 8/9/2024:				61,240.66
122949	NAP06	NAPA, CITY OF	08/13/2024	233,730.09
Total for 8/13/2024:				233,730.09
123019	PGE	PG&E	08/16/2024	330,000.00
123048	TEAM	Team Ghilotti	08/16/2024	83,529.77
Total for 8/16/2024:				413,529.77
123099	NAP07	Napa County Auditor-Controller's Office	08/23/2024	120,143.02
123100	NCTPA	NVTA	08/23/2024	50,000.00
Total for 8/23/2024:				170,143.02
123143	TEAMB	Team Built Construction	08/28/2024	50,000.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
			Total for 8/28/2024:	50,000.00
123180	SOUTHWES	Southwest Valve LLC	09/09/2024	87,548.53
			Total for 9/9/2024:	87,548.53
47161	NAP05	Westamerica Bank	09/13/2024	117,566.69
47162	PUB01	Public Emp Retirement System	09/13/2024	72,948.77
47167	NAP05	Westamerica Bank	09/13/2024	121,797.35
47168	PUB01	Public Emp Retirement System	09/13/2024	71,311.07
47171	PUB01	Public Emp Retirement System	09/13/2024	72,259.36
47176	NAP05	Westamerica Bank	09/13/2024	111,272.00
			Total for 9/13/2024:	567,155.24
123223	GREATWE	Great West Equipment Inc.	09/17/2024	73,365.00
			Total for 9/17/2024:	73,365.00
123291	REMIF	REMIF	09/24/2024	94,644.96
			Total for 9/24/2024:	94,644.96
123305	Argonaut	Argonaut Constructors	09/27/2024	2,090,720.60
123348	PUB01	Public Emp Retirement System	09/27/2024	71,838.61
123351	NAP05	Westamerica Bank	09/27/2024	145,235.96
			Total for 9/27/2024:	2,307,795.17
123367	HALDRICH	Haley & Aldrich, Inc.	10/03/2024	59,983.25
123370	M&GHILOT	Maggiora & Ghilotti Inc.	10/03/2024	300,096.10
123374	NAP06	NAPA, CITY OF	10/03/2024	164,758.83
			Total for 10/3/2024:	524,838.18
123515	REMIF	REMIF	10/15/2024	94,880.08
123519	WECO	WECO Industries, LLC	10/15/2024	72,830.02
			Total for 10/15/2024:	167,710.10
123573	STHELENA	ST HELENA, CITY OF	10/21/2024	51,405.95
			Total for 10/21/2024:	51,405.95
123591	NCTPA	NVTA	10/24/2024	90,000.00
123596	REMIF	REMIF	10/24/2024	127,636.70
123607	BBKLAW	Best Best & Krieger, Attorneys at Law	10/24/2024	188,113.28
			Total for 10/24/2024:	405,749.98
123636	NAP06	NAPA, CITY OF	10/31/2024	160,255.23
123649	TELSTAR	Telstar Instruments	10/31/2024	93,994.50

Check No	Vendor No	Vendor Name	Check Date	Check Amount
			Total for 10/31/2024:	254,249.73
123694	KHORN	Kimley-Horn and Associates, Inc	11/05/2024	56,885.42
123708	RECYCLE	Recycle Away, LLC	11/05/2024	101,599.77
			Total for 11/5/2024:	158,485.19
47219	PUB01	Public Emp Retirement System	11/20/2024	71,427.31
47225	NAP05	Westamerica Bank	11/20/2024	134,118.77
47226	PUB01	Public Emp Retirement System	11/20/2024	70,332.79
47232	NAP05	Westamerica Bank	11/20/2024	109,964.83
			Total for 11/20/2024:	385,843.70
123865	Argonaut	Argonaut Constructors	11/27/2024	110,037.94
123874	CDPOWER	CD & Power	11/27/2024	87,266.00
			Total for 11/27/2024:	197,303.94
123911	TCWC	TCW Concrete	12/03/2024	93,351.00
			Total for 12/3/2024:	93,351.00
123940	HALDRICH	Haley & Aldrich, Inc.	12/06/2024	57,297.50
123948	MEADHUNT	Mead & Hunt	12/06/2024	67,498.02
123952	NAP06	NAPA, CITY OF	12/06/2024	157,505.43
124000	MADFRI	MF Zacherle Brewing Corp	12/06/2024	70,000.00
124001	THESAI	The Saint	12/06/2024	70,000.00
			Total for 12/6/2024:	422,300.95
			Report Total (57 checks):	9,712,087.82

ATTACHMENT 2

General Ledger

Balance Sheet w Acct Numbers by ALFRE



User: Mandy
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 Period 01 - 06
 Fiscal Year 2025

Account Number	Description	Beg Bal	Debits	Credits	End Bal
101	General Fund	14,608,073	10,584,068	10,897,354	14,294,788
209 ⁽¹⁾	HOME Grant	5,794	28,525	101,995	(67,676)
210 ⁽¹⁾	Community Dev Block Grant	13,702	28,899	204,675	(162,074)
211	EPA Grant	-	-	-	-
212 ⁽¹⁾	DUI Grant	(83,982)	-	22,420	(106,402)
213	Officer Wellness Grant	64,675	11,071	12,000	63,746
216	Public Safety Impact	572,635	6,000	-	578,635
218	Public Library Foundation	59	-	37	22
219	CLSA State Library Grant	1,910	-	-	1,910
222	Park Bond Act	222	-	-	222
223	Skate Park Lighting Fund	1	-	-	1
224	Public Safety (COPS)	466,645	135,345	5,975	596,015
225	State Gas Tax 2105	33,144	17,534	-	50,678
226	State Gas Tax 2106	20,423	10,694	-	31,117
227	State Gas Tax 2107	59,323	23,499	3,546	79,275
228	State Gas Tax 21075	14,847	2,000	-	16,847
229	State Gas Tax 2103	199,784	29,336	-	229,120
230	RMRA	138,550	48,356	-	186,906
235	Measure A	46,385	-	-	46,385
237	Emergency Flood Relief	177,117	-	-	177,117
238	Training Development Fund	24,402	31,080	6,470	49,012
240	Measure T	3,522,004	730,875	-	4,252,880
241	Measure T - Class I Trails	154,569	-	140,000	14,569
277 ⁽¹⁾	Prop 56 Grant	(62,691)	-	-	(62,691)
278	BSCC Grant	2,631	-	-	2,631
279	Asset Forfeit	64,948	-	1,456	63,491
280	Teen Center Recreation Dept	144	-	-	144
283	Tree City USA	-	-	-	-
286	Bocce Ball	48,532	900	36,294	13,139
287	Harvest Festival	(6,334)	-	23,034	(29,368)
288	Fourth of July	34,272	-	27,320	6,952
289	Recreation Program	1,400	-	-	1,400
290	Tourism Improvement District	123,604	407,993	216,868	314,729

Account Number	Description	Beg Bal	Debits	Credits	End Bal
291	SB-1186 State Fees	33,879	1,296	-	35,175
295	N.O.A.A.	2,754	-	-	2,754
329	Stabo Trust	37,921	-	-	37,921
375	Murray Ex Trust	22,707	1,075	-	23,782
380	Friends and Foundation	73,292	35,000	68,210	40,083
381	Ryan Library Trust	(2,828)	-	-	(2,828)
382	Martin Estate Trust	3,340	-	800	2,540
384	Tweed Trust	730,498	-	29,884	700,614
420	1996 GO Bonds	12,840	-	-	12,840
421 ⁽¹⁾	2022 GO Bonds	(25,561)	-	214,219	(239,780)
443	So St Helena Drainage Assessmt	30,602	-	-	30,602
561	Water Enterprise	5,250,404	4,969,915	3,146,318	7,074,002
562	1977 Water Bond	60,230	-	-	60,230
571	Sewer Enterprise	2,976,104	2,485,143	1,840,820	3,620,428
572	Wastewater Bond	-	-	-	-
581	Insurance Benefit Fund	72,662	-	6,911	65,751
582	Internal Service Garage Fund	(133,183)	367,692	181,331	53,178
592	Equipment Replacement Fund	916,040	-	47,543	868,497
593	Fire Equipment Replacement	1,063,968	92,767	16,642	1,140,092
700	Flood Control Capital	325,564	-	3,103	322,462
713	Civic Impact	900,526	3,084	-	903,610
733	Capital Project Planning	348,530	-	87,266	261,264
734	Park Impact	1,200,756	3,460	81,274	1,122,942
740	Traffic Mitigation Impact	2,892,700	2,150	-	2,894,850
741	Street Capital Improvement	1,109,027	60,268	3,044,900	(1,875,605)
742	Storm Drain Improvement	767,148	4,208	-	771,356
743	TDA Grant	-	-	-	-
744	Housing Impact	-	-	-	-
745	Parking In-Lieu	664,945	-	-	664,945
751	Affordable Housing	859,135	51,859	3,793	907,201
752	Fund	908,406	217,801	-	1,126,207
763	Water Capital Project	1,500,001	4,651	1,416,379	88,273
764	Water Impact	457,070	2,933	-	460,003
773	Sewer Capital	-	-	288,311	(288,310)
774	Sewer Impact	1,321	4,266	1,091	4,496
890	General Fixed Assets	-	-	-	-
898	General Long Term Debt	-	-	-	-
999	Clearing Account	(42,395,669)	22,130,397	19,988,211	(41,533,086)
Asset Total		-	42,166,448	42,166,448	-

⁽¹⁾ Funds have receivables that are not reflected in the ending balance.

ATTACHMENT 3

General Fund Revenues

								Q2 %		
		Actual	Actual	Actual	Adopted	Actual	Adopted	Through	Collected at	
Account	Description	2021	2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	Adjusted
Property Taxes										
101-30-10-00-00	Property Tax-Secured	4,491,375	4,557,240	4,845,720	5,049,888	5,153,320	5,119,070	2,545,544		5,286,600
101-30-11-00-00	ERAF Shift to State	465,733	496,468	577,641	380,617	434,928	322,194	417,126		417,126
101-30-20-00-00	Property Tax-Unsecured	22,927	145,360	151,958	167,871	167,382	166,594	152,383		175,156
101-30-30-00-00	Prior Year Property Tax	4,323	9,361	192	1,699	274	1,775	1,405		1,775
101-30-90-00-00	Real Property Transfer Tax	171,689	154,175	153,359	154,175	146,307	161,113	22,695		161,113
101-32-05-00-00	In Lieu VLF	810,122	841,911	897,205	922,737	957,067	964,260	497,317		964,260
101-32-20-00-00	Homeowner Property Tax	12,492	14,983	14,803	14,226	14,362	15,720	954		14,195
Property Taxes		5,978,661	6,219,497	6,640,879	6,691,213	6,873,640	6,750,727	3,637,423	54%	7,020,226
Sales Tax										
101-30-40-00-00	Retail Sales/Use Tax	2,945,506	3,620,282	3,584,494	3,437,112	3,534,189	3,583,406	974,734		3,197,850
101-30-42-00-00	Public Safety Sales Tax	69,493	76,783	82,610	80,300	91,100	84,315	26,815		84,315
101-30-44-00-00	Measure D	1,723,186	2,232,251	2,099,644	2,003,517	2,027,714	2,110,178	653,661		1,949,887
Sales Tax		4,738,185	5,929,316	5,766,748	5,520,929	5,653,003	5,777,899	1,655,210	29%	5,232,052
		-36.6%								
Transient Occupancy Taxes										
101-30-50-00-00	Transient Occupancy Tax	1,558,565	4,434,291	4,070,799	3,820,555	4,051,038	4,011,583	1,872,958		4,011,583
101-30-51-00-00	Transient Tax Penalty	15,689	10,463	7,525	9,036	2,291	9,488	556		9,488
Transient Occupancy Taxes		1,574,254	4,444,754	4,078,324	3,829,591	4,053,329	4,021,071	1,873,514	47%	4,021,071
Other Taxes										
101-30-60-00-00	Franchise Tax	210,659	278,659	459,034	565,600	641,451	588,224	134,373		588,224
Other Taxes		210,659	278,659	459,034	565,600	641,451	588,224	134,373	23%	588,224
Charges for Service										
101-30-61-00-00	Comcast PEG Access Fees	21,994	23,195	22,962	22,500	22,365	23,400	5,406		23,400
101-30-75-00-00	Fire Inspection Fees	1,375	-	-	-	-	-	-		-
101-31-23-00-00	Other Fire Fees	2,850	5,350	-	-	-	-	-		-
101-33-30-00-00	Sales Of Maps/Publications	108	11	-	150	-	156	-		156
101-33-50-00-00	Police Services	7,002	53,324	21,244	25,000	19,536	26,000	6,538		26,000
101-33-60-00-00	Administrative Fees	-	75	-	-	-	-	-		-
101-33-70-00-00	Planning Fees	6,000	-	-	-	-	-	-		-
101-33-80-00-00	Engineering Fees	-	75	-	-	150	-	-		-
Charges for Service		39,329	82,029	44,206	47,650	42,051	49,556	11,944	24%	49,556
Fines and Forfeits										
101-31-40-00-00	Vehicle Code Fines	24,974	68,562	53,777	37,900	29,176	39,416	15,653		39,416
101-31-50-00-00	Other Police Fines	8,917	26,483	19,916	25,000	13,112	26,000	3,478		26,000
101-31-55-00-00	A/R Late Penalty	144	276	2,002	500	1,942	520	17		520
101-33-63-00-00	Civil Penalties	-	-	-	-	-	-	-		-
101-33-85-00-00	Public Works Violation	-	-	-	-	-	-	-		-
101-34-20-00-00	Library Fines & Fees	-	-	-	-	12	-	55		-
Fines and Forfeits		34,035	95,321	75,695	63,400	44,242	65,936	19,203	29%	65,936
Licenses and Permits										
101-30-70-00-00	Application & Permit Fees	3,375	1,375	11,650	2,000	2,825	2,000	165		2,000
101-30-80-00-00	Business License	149,069	112,534	189,072	179,044	163,777	179,044	39,873		179,044
101-30-81-00-00	Business License Penalty	619	129	347	350	146	350	53		350
101-31-20-00-00	Building Permits	587,287	504,179	492,736	500,000	594,940	500,000	242,662		500,000
101-33-15-00-00	Short Term Rental Permit	20,250	33,750	18,000	20,250	20,250	20,250	15,750		20,250
101-33-74-00-00	Planning App & Permit Fees	111,100	78,838	131,265	115,965	145,750	115,965	103,493		165,000
101-33-84-00-00	Public Works App & Permit Fees	54,300	58,350	62,975	38,000	63,175	38,000	61,450		61,450
101-33-86-00-00	Well Permit Fee	-	1,300	650	1,300	-	1,300	1,200		1,300
Licenses and Permits		926,000	790,456	906,694	856,909	990,863	856,909	464,646	54%	929,394
Development Fees										
101-33-81-00-00	Public Works Land & Dev Fees	20,800	13,600	7,200	7,500	9,600	7,500	1,600		7,500
Development Fees		20,800	13,600	7,200	7,500	9,600	7,500	1,600	21%	7,500
Intergovernmental										
101-32-10-00-00	Motor Vehicle In-Lieu	-	-	-	-	-	-	-		-
101-32-70-00-00	County Fire Contract	48,855	48,855	48,855	48,855	48,855	48,855	-		48,855
101-32-80-00-00	Emergency Relief	952,591	1,152,059	70,951	15,312	129,242	-	-		266,600
101-34-61-49-00	Contrib from Gov - Police	-	8,660	-	-	-	-	-		-
101-34-71-00-00	Reimb State Mandated Costs	5,489	-	2,240	41,940	84,000	5,000	743		5,000
101-34-73-00-00	Other State Revenue	13	-	-	-	160,461	-	-		-
101-34-75-00-00	Restitution	26	-	-	-	-	-	-		-
101-36-80-00-00	Library Abatement	5,522	3,652	5,051	5,051	4,257	5,051	2,784		5,051
101-38-70-00-00	Allocation from Other Agency	-	-	-	-	-	-	-		-
Intergovernmental		1,012,496	1,213,226	127,097	111,158	426,815	58,906	3,527	6%	325,500

General Fund Revenues

General Fund Revenues								Q2 %		
		Actual	Actual	Actual	Adopted	Actual	Adopted	Through	Collected at	
Account	Description	2021	2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	Adjusted
Interest and Rents										
101-31-70-00-00	Investment Earnings	(97,343)	(329,259)	134,243	50,000	388,380	50,000	87,045		260,000
101-34-76-00-00	Cash Overage/Shortage	-	52	(31)	-	-	-	-		-
101-31-75-00-00	Interest Income	-	133	317	-	811	-	318		-
101-36-10-00-00	Rental Income	79,904	97,272	108,758	62,360	71,724	37,360	2,076		37,360
101-36-12-00-00	Rec Programs Facility Rental	-	-	-	-	-	-	-		-
101-36-11-00-00	Tennis Court Rentals	-	225	14,568	225	-	225	-		225
Interest and Rents		(17,438)	(231,577)	257,855	112,585	460,915	87,585	89,439	102%	297,585
Miscellaneous										
101-33-20-00-00	Legal Cost Recovery	-	-	-	-	-	-	-		-
101-33-21-00-00	Storm Drain Cost Recovery	-	-	-	-	-	-	-		-
101-33-40-00-00	Other Filing/Certification Fee	-	-	-	-	-	-	-		-
101-34-21-00-00	Library Revenue	-	-	-	-	-	-	-		-
101-34-22-00-00	Library Copies	-	1,504	2,146	1,500	2,110	1,500	810		1,500
101-34-23-00-00	Library Lost Material	-	382	298	300	307	300	145		300
101-34-24-00-00	Library Room Rental	-	-	38	-	25	-	-		-
101-34-31-00-00	Donations	-	1,000	-	-	-	-	2,500		2,500
101-34-31-48-00	Donations - Fire Department	4,000	-	6,200	-	15,500	-	5,000		5,500
101-34-31-49-00	Donations - Police Department	1,500	-	2,576	-	-	-	-		-
101-34-51-00-00	Sale of Capital Assets	633	6,687	-	-	404	-	12,241		16,750
101-34-60-00-00	Contributions from non-govt	-	-	-	-	-	-	-		-
101-34-61-00-00	Contributions from Government	1,058,502	1,041,554	-	-	168,061	-	-		-
101-34-61-46-00	Contributions from Gov - Library	500	1,000	-	-	-	-	-		-
101-34-70-00-00	Other Revenue	39,123	99,863	29,936	55,000	133,083	55,000	97,774		120,000
101-34-70-22-47	Other Revenue - Jingle	-	-	-	-	-	-	-		-
101-34-70-47-00	Other Revenue - Recreation	123,996	186,522	188,160	160,000	170,929	160,000	62,593		160,000
101-34-70-47-01	Other Revenue	-	-	-	-	-	-	-		-
101-34-74-00-00	Insurance Refund	-	-	-	270	-	-	-		-
101-39-98-00-00	Operating Transfers In	834,123	4,486	172,715	6,066	6,066	226,934	226,934		226,934
Miscellaneous		2,062,376	1,342,998	402,068	223,136	496,485	443,734	407,998	92%	533,484
TOTALS		16,579,356	20,178,279	18,765,800	18,029,671	19,692,394	18,708,046	8,298,878	44%	19,070,533

ATTACHMENT 4

General Ledger
Quarterly Budget Report GF Expenses

User: Mandy
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Period 01 - 06
Fiscal Year 2025



Description	Adopted Budget	Encumbered	Adjusted Budget	YTD Spent	Available Budget	% of Budget Available
Non Departmental	1,760,682	291,815	2,150,224	737,990	1,120,420	52.1%
Council	500,984	28,674	583,538	133,293	421,571	72.2%
Administration	1,137,700	106,929	1,319,179	527,049	685,201	51.9%
Finance	1,107,058	220,306	1,235,363	524,553	490,504	39.7%
Attorney	515,840	-	515,840	162,177	353,663	68.6%
Planning/Building	1,262,103	556,675	2,030,608	745,762	728,172	35.9%
Library	1,037,699	17,163	1,034,589	447,188	570,239	55.1%
Parks & Recreation	1,157,135	5,748	1,472,578	594,949	871,881	59.2%
Fire	2,650,505	-	2,996,385	1,574,537	1,421,848	47.5%
Police	4,335,798	48,546	4,617,495	2,669,037	1,899,912	41.1%
Public Works	4,536,518	464,422	5,382,893	1,619,499	3,332,284	61.9%
Grand Total	20,002,021	1,740,278	23,338,692	9,736,033	11,895,694	51.0%

ATTACHMENT 5

General Ledger
Quarterly Budget Report Water Revenues



User: Mandy
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Period 01 - 06
Fiscal Year 2025

Account Number	Description	Adopted Budget	Budget Adjustments	Adjusted Budget	YTD Received	Uncollected
561	Water Enterprise					
561-38-10-00-00	Water Revenue	(723)	-	(723)	-	(723)
561-38-10-00-01	Residential-Inside CL	(4,689,611)	-	(4,689,611)	(1,703,126)	(2,986,485)
561-38-10-00-50	Residential-Outside CL	(476,862)	-	(476,862)	(100,534)	(376,328)
561-38-10-01-00	Multi-Dwelling-Inside CL	(1,149,201)	-	(1,149,201)	(341,962)	(807,239)
561-38-10-01-50	Multi Dwelling-Outside CL	(7,389)	-	(7,389)	(1,834)	(5,555)
561-38-10-10-00	General Commercial-Inside CL	(3,277,581)	-	(3,277,581)	(1,410,011)	(1,867,570)
561-38-10-17-00	Landscape Meter	(233,066)	-	(233,066)	(131,971)	(101,094)
561-38-10-99-10	Fire Service-Inside CL	(81,259)	-	(81,259)	(53,830)	(27,429)
561-38-10-99-20	Fire Service-Outside CL	(18,999)	-	(18,999)	(13,764)	(5,235)
561-38-10-99-50	Finance Charges	(18,000)	-	(18,000)	(61,754)	43,754
10	SB2 Planning Grant	(9,952,690)	-	(9,952,690)	(3,818,785)	(6,133,905)
561-34-51-00-00	Sale Of Capital Asset	-	-	-	(2,275)	2,275
51	Sale Of Capital Asset	-	-	-	(2,275)	2,275
561-38-60-00-00	Water Meter Install Fee	(5,500)	-	(5,500)	(2,793)	(2,707)
60	Water Meter Install Fee	(5,500)	-	(5,500)	(2,793)	(2,707)
561-31-70-00-00	Investment Earnings	(52,000)	-	(52,000)	-	(52,000)
561-34-70-00-00	Other Revenue	(3,120)	-	(3,120)	(4,456)	1,336
561-38-70-00-00	CARE Subsidy	47,000	-	47,000	11,670	35,330
70	CARE Subsidy	(8,120)	-	(8,120)	7,214	(15,334)
561-33-83-00-00	Raw Water Permit Fees	(416)	-	(416)	(225)	(191)
83	Raw Water Permit Fees	(416)	-	(416)	(225)	(191)
Grand Total		(9,966,726)	-	(9,966,726)	(3,816,864)	(6,149,862)

ATTACHMENT 6

General Ledger

Quarterly Budget Report Water Expenditures

User: Mandy
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 Period 01 - 06
 Fiscal Year 2025



Description	Adopted Budget	Encumbered	Adjusted Budget	YTD Spent	Available Budget	% of Budget Available
Non Departmental	1,094,159	-	1,774,747	300,074	1,474,673	83.09%
Council	26,706	-	30,783	11,539	19,244	62.52%
Administration	367,868	-	371,379	185,595	185,785	50.03%
Finance	639,097	62,336	685,063	251,175	371,552	54.24%
Attorney	165,880	-	165,880	8,447	157,433	94.91%
Public Works	5,763,630	623,753	6,559,931	2,005,746	3,930,432	59.92%
Grand Total	8,057,341	686,089	9,587,784	2,762,577	6,139,119	64.0%

ATTACHMENT 7

General Ledger

Quarterly Budget Report WW Revenues



User: Mandy

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Period 01 - 06

Fiscal Year 2025

Account Number	Description	Adopted Budget	Adjusted Budget	YTD Received	Uncollected
571-31-70-00-00	Investment Earnings	(31,200)	(31,200)	-	(31,200)
571-34-51-00-00	Sale of Capital Assets	-	-	(9,511)	9,511
571-34-70-00-00	Other Revenue	(9,984)	(9,984)	(506)	(9,478)
571-34-80-00-00	Annexation Fees	-	-	(10,000)	10,000
571-35-00-00-00	Residential	(2,370,060)	(2,370,060)	(741,941)	(1,628,119)
571-35-00-01-00	Multiple Dwelling	(366,870)	(366,870)	(139,388)	(227,482)
571-35-00-03-00	Laundromat	(24,016)	(24,016)	(9,193)	(14,823)
571-35-00-10-00	General Commercial	(1,949,048)	(1,949,048)	(618,523)	(1,330,525)
571-35-00-11-00	Restaurants	(154,601)	(154,601)	(63,472)	(91,129)
571-35-00-12-00	Service Station	(3,492)	(3,492)	(1,630)	(1,862)
571-35-00-14-00	Motels-No Food Service	(205,277)	(205,277)	(73,302)	(131,975)
571-35-00-15-00	Supermarkets	(19,909)	(19,909)	(11,857)	(8,052)
571-35-00-18-00	Mixed Retail-Plus Food Service	(26,117)	(26,117)	(8,607)	(17,510)
571-35-00-20-00	Industrial	(34,086)	(34,086)	(43,208)	9,122
571-35-00-30-00	Libraries & Schools	(35,370)	(35,370)	(50,638)	15,268
571-35-00-60-60	Car Wash	(2,342)	(2,342)	(1,260)	(1,082)
571-38-10-99-50	Finance Charges	(9,500)	(9,500)	(34,288)	24,788
571-38-65-00-00	Sewer Connection Fee	(1,352)	(1,352)	(800)	(552)
571-38-70-00-00	CARE Subsidy	20,100	20,100	11,725	8,375
571-39-98-00-00	Operating Transfers In	-	(97,875)	-	(97,875)
Grand Total		(5,223,124)	(5,320,999)	(1,806,400)	(3,514,599)

ATTACHMENT 8

General Ledger

Quarterly Budget Report Wastewater Expenditures



User: Mandy
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 Period 01 - 06
 Fiscal Year 2025

Description	Adopted Budget	Encumbered	Adjusted	YTD Spent	Available Budget	% of Budget Available
Non Departmental	1,010,347	-	1,117,920	302,727	815,193	72.92%
Council	26,706	-	30,783	11,539	19,244	62.52%
Administration	247,692	-	251,863	127,426	124,438	49.41%
Finance	494,731	51,774	533,809	200,690	333,119	62.40%
Attorney	131,560	-	131,560	36,648	94,912	72.14%
Public Works	3,072,189	528,459	4,195,280	1,112,501	3,082,779	73.48%
Grand Total	4,983,225	580,234	6,261,215	1,791,530	4,469,685	71.4%



FY 2024-25 Mid Year Budget Review

By: Mandy Kellogg, Administrative
Services Director

February 25, 2025
City Council Meeting

Finance Division

Audited Revenues & Expenses	Amount
Actual Revenues	19,692,394
Actual Expenses and Transfer Out	18,538,477
Revenues Over Expenditures	1,153,917



Fiscal Year 2024 Performance Revenues versus Expenses

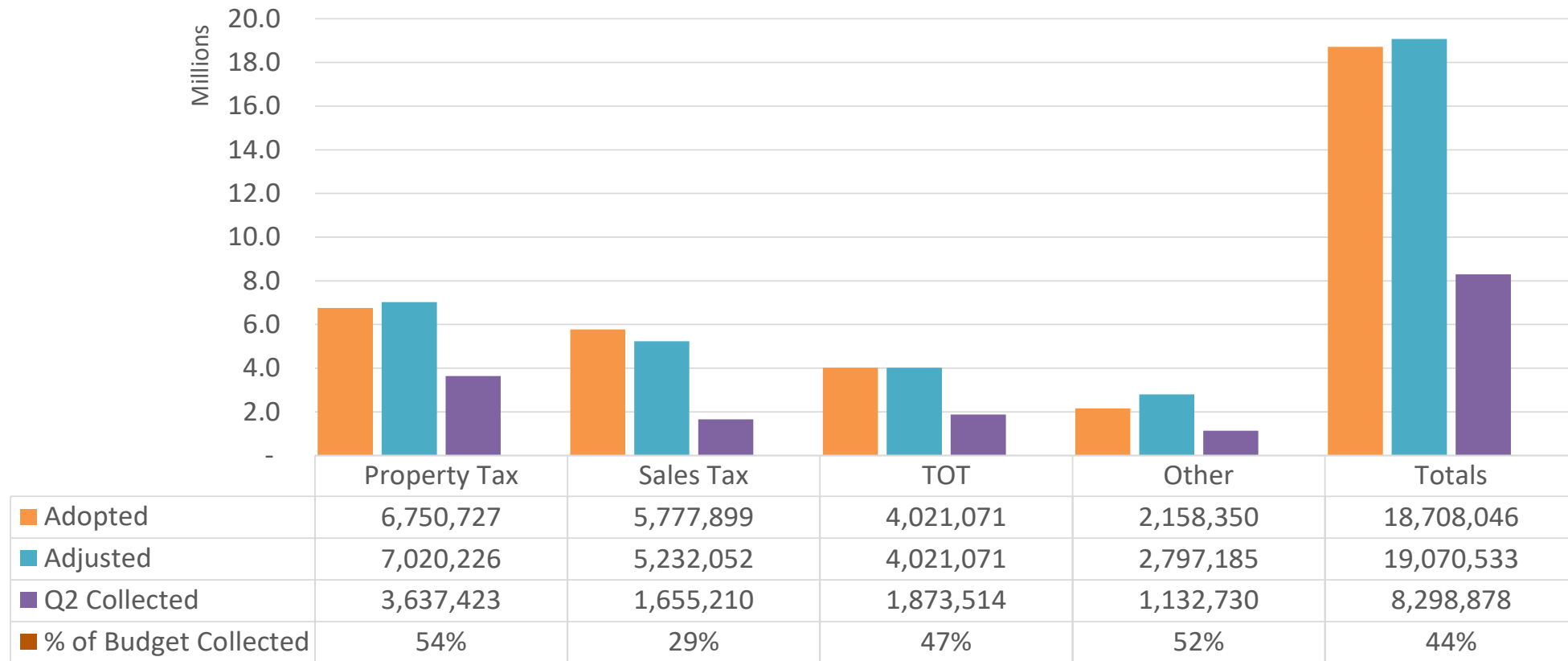
Adjusted FY 2024-25 Budget	Amount
Proposed Adjusted Revenues	19,070,533
Proposed Adjusted Expenses	(21,913,563)
Additional Expenses Encumbered from FY24-2025	(1,813,929)
Use of Fund Balance	4,656,959



Fiscal Year 2025 Projected Revenues versus Expenses



Fiscal Year 2025 Overview of Revenues – General Fund





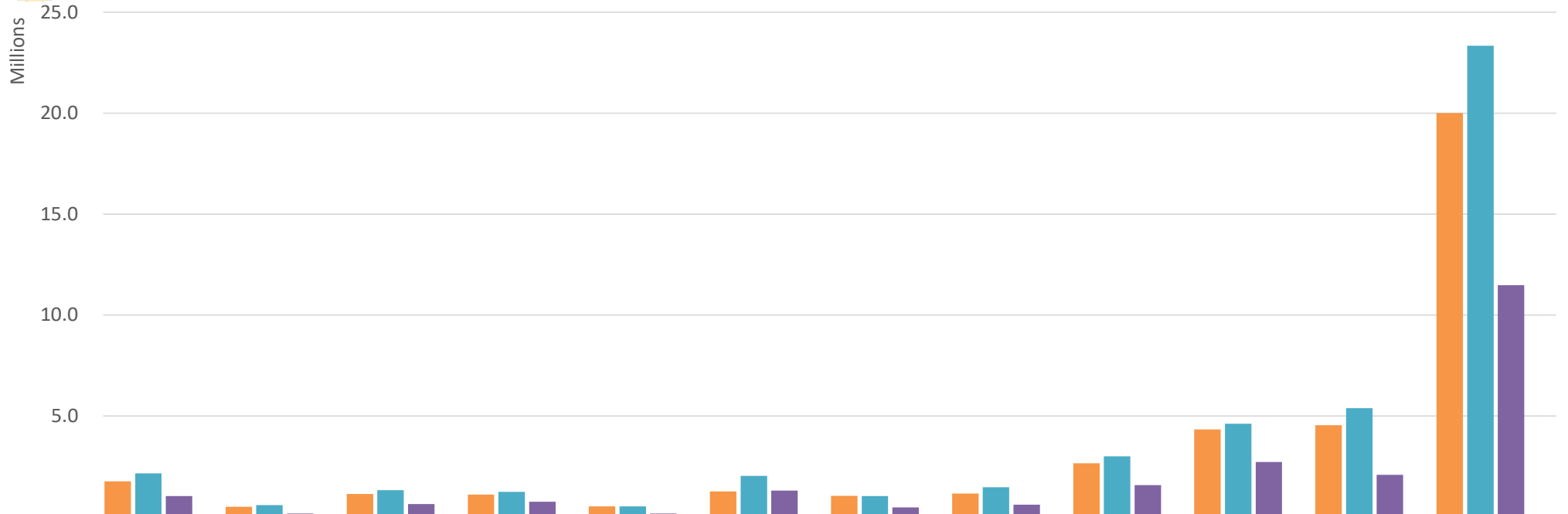
General Fund Proposed Revenue Adjustments

General Fund Revenues

Account	Description	Adjustment
101-30-10-00-00	Property Tax Secured	167,530
101-30-11-00-00	ERAF Shit to State	94,932
101-30-20-00-00	Property Tax - Unsecured	8,562
101-30-40-00-00	Sales Tax	(385,556)
101-30-44-00-00	Sales Tax – Measure D	(160,291)
101-31-70-00-00	Investment Earnings	210,000
101-32-20-00-00	Homeowner Property Tax	(1,525)
101-32-80-00-00	Emergency Relief	266,600
101-33-74-00-00	Planning Application & Permit Fees	49,035
101-33-84-00-00	Public Works Application & Permit Fees	23,450
101-34-31-00-00	Donations	2,500
101-34-31-48-00	Donations – Fire Department	5,500
101-34-51-00-00	Sale of Capital Assets	16,750
101-34-70-00-00	Other Revenue	65,000
Total General Fund Revenue Adjustment		362,487



Fiscal Year 2025 Overview of Expenses – General Fund



	Non Dept.	Council	Admin	Finance	Attorney	Community Dev.	Library	Parks & Rec.	Fire	Police	Public Works	Totals
Adopted	1,760,682	500,984	1,137,700	1,107,058	515,840	1,262,103	1,037,699	1,157,135	2,650,505	4,335,798	4,536,518	20,002,021
Adjusted	2,150,224	583,538	1,319,179	1,235,363	515,840	2,030,608	1,034,589	1,472,578	2,996,385	4,617,495	5,382,893	23,338,692
YTD Spent & Encumbered	1,029,805	161,967	633,978	744,859	162,177	1,302,437	464,350	600,697	1,574,537	2,717,583	2,083,921	11,476,311
% of Budget Available	52%	72%	52%	40%	69%	36%	55%	59%	47%	41%	61%	51%



General Fund Budget Increase Requests

General Fund Expenses

Account	Description	Adjustment
101-48-00-20-24	Strike Team Salary	240,000
101-48-00-20-30	Fire Department Overtime	26,600
101-50-06-21-45	Library HVAC Access	8,000
101-50-06-21-45	Corp Yard Flooring	15,000
101-50-06-21-45	Water Treatment Plant Septic	15,000
101-50-06-21-45	Crane Shop Door Repair	20,000
101-50-06-21-45	Meily Park Bathroom Rehab	10,000
101-50-15-22-15	Thermoplastic Street Markings, Stop Bars, & School Markings	10,000
101-50-15-22-15	Crack Seal Material	10,000
101-50-15-22-15	Street Sign Replacement	2,500
101-50-15-22-20	Concrete Grinder	4,500
101-50-15-22-20	Tools to Outfit Service Unit 208	3,500
101-50-15-26-30	Vehicle Outfitting	15,000
101-50-27-22-20	Parks Department Chainsaws	9,000
Total General Fund Budget Increase		389,100



**Overview of
FY25
Unfunded
Needs**

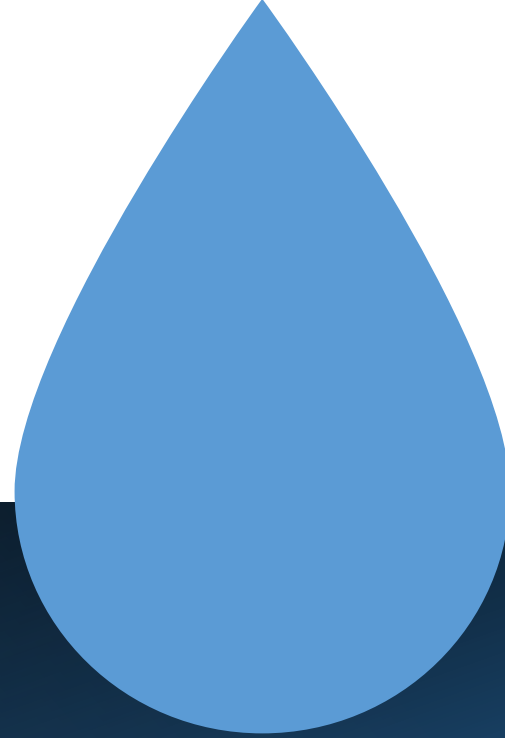
Description	Amount
Auger Attachment for Vermeer	8,000
Tig Welder	5,500
Complete Climbing Kit – Tree Trimming	2,800
Woodchipper	69,225
John Deer Electric Ztrak Mower	10,000
Total	95,525



Fiscal Year 2025 General Fund Net Position

			Net Position %
Estimated Ending Fund Balance @ 6/30/24		15,241,882	
Estimated Revenue @ 6/30/25	19,070,533		
Estimated Expenses @ 6/30/25	(21,913,563)		
Encumbered Expenses from FY 2023-24	(1,813,929)		
Use of Reserves	4,656,959		
Estimated Unassigned Net Position		10,584,923	48.0%

Water Fund



Water Fund – Revenue

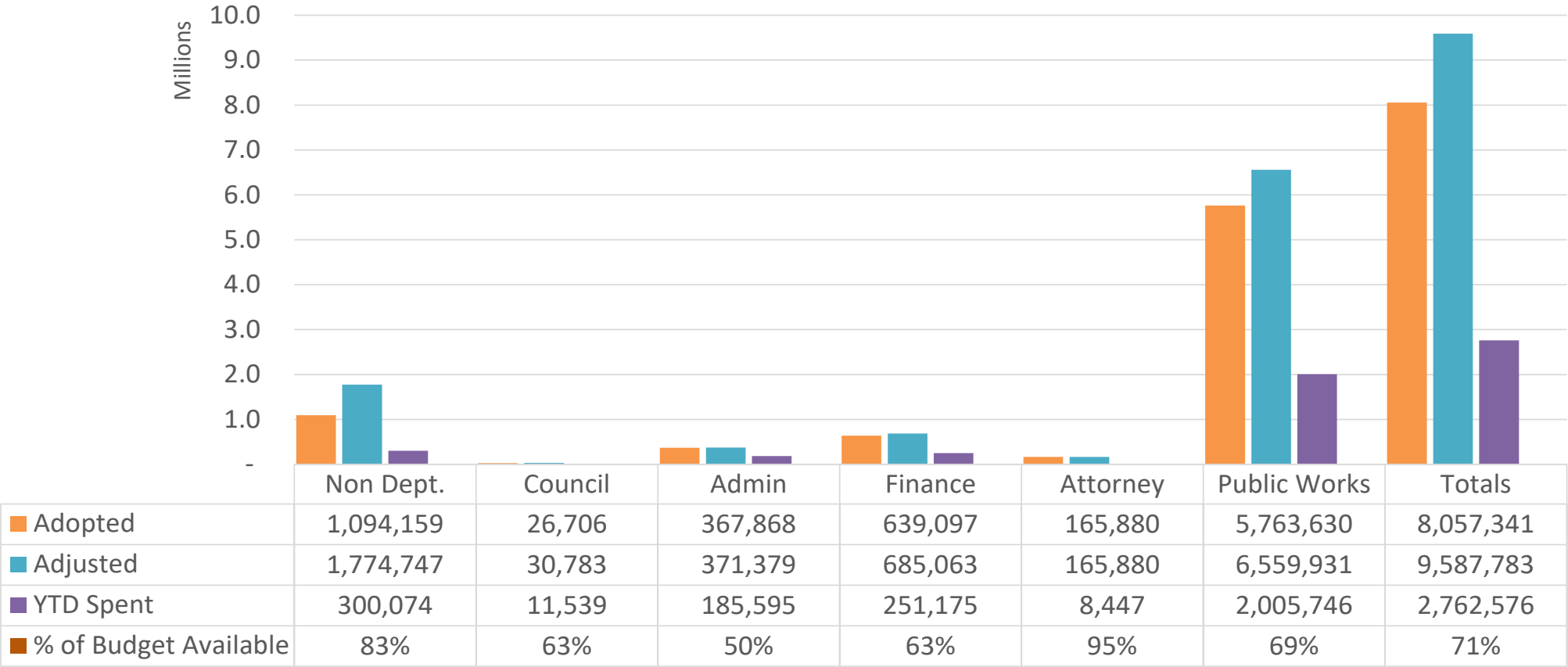
Revenue Collection through Q2 Compared to Budget

Water Fund	2024/25 Adopted	2023/24 Q2	% Collected
Revenues	9,966,726	3,816,864	38%

Water Usage Comparison

Fiscal Year	July	August	September	October	November	December
2023-24	45,453	53,575	39,517	44,167	40,287	21,106
2024-25	57,242	59,015	51,627	54,657	29,653	21,988
% Change	26%	10%	31%	24%	-26%	4%

Water Fund - Expenses



** Total expenses include expenses carried over from FY 2023/24*



Water Fund Budget Increase Recommendations

Account	Description	Adjustment
561-50-31-22-15	Valve/Hydrant Gate Valve Exerciser	7,000
561-50-31-22-15	Water Shutoff Tool Kit	4,000
561-50-34-21-45	Poly Orthophosphate Actuators	15,000
561-50-34-21-45	Polymer & Ortho Carrier Water Actuators	20,000
561-50-34-22-37	Water Quality Improvement	25,000
561-50-34-26-70	Stonebridge Well Filter Media Replacement	156,000
561-50-34-26-70	T1 Valve Actuator	1,500
561-50-34-26-70	Chemical Tank Cleaning	15,000
561-50-34-26-70	SCADA Monitoring System – Stonebridge Wells	30,000
561-50-34-26-70	T2 Mixer	13,000
561-50-34-26-70	Raw Water Pit & Carbon Pit Awning	60,000
Total Water Fund Budget Increase		346,500



Water Fund Unfunded Needs

Description	Amount
Dechlorinating Diffuser	2,500
Brass Fittings for Hydrant Valve Gate	800
Balloon Diffused Lights with Tripod	3,610
Sludge Dump View and Control via SCADA	10,000
Return Water NTU Monitor and Permag Pump	20,000
SCADA Integration Filter NTU Monitors	18,000
Calibrate Clearwell Flow Meters	4,000
Remove cl2 Old Clearwell Monitor	1,000
Alkalinity Analyzer	7,000
Cl2 Room Plumbing	750
Caustic Level Indicator	3,500
Chemical Room Floor Epoxy	1,000
Replace Alum and cl2 Level Indicator	1,500
Remove Old Chemical Lines	15,000
Chemical Storage Building	30,000
Tank 2 Water Quality Monitoring System	100,000
Boat House Roof	10,000
Rebuild Weirs in Sludge Ponds	15,000
Total	243,660

Water Fund Estimated Fund Balance



			Operating Reserve
Estimated Ending Fund Balance @ 6/30/24		7,194,157	
Estimated Revenue @ 6/30/25	9,966,726		
Estimated Expenses @ 6/30/25	(9,242,616)		
Transfer to Capital @ 6/30/25	(724,110)		
Encumbered Expenses from FY 2023-24	(691,668)		
Use of Reserves	691,668		
Estimated Unassigned Net Position		6,502,489	11.2 Months



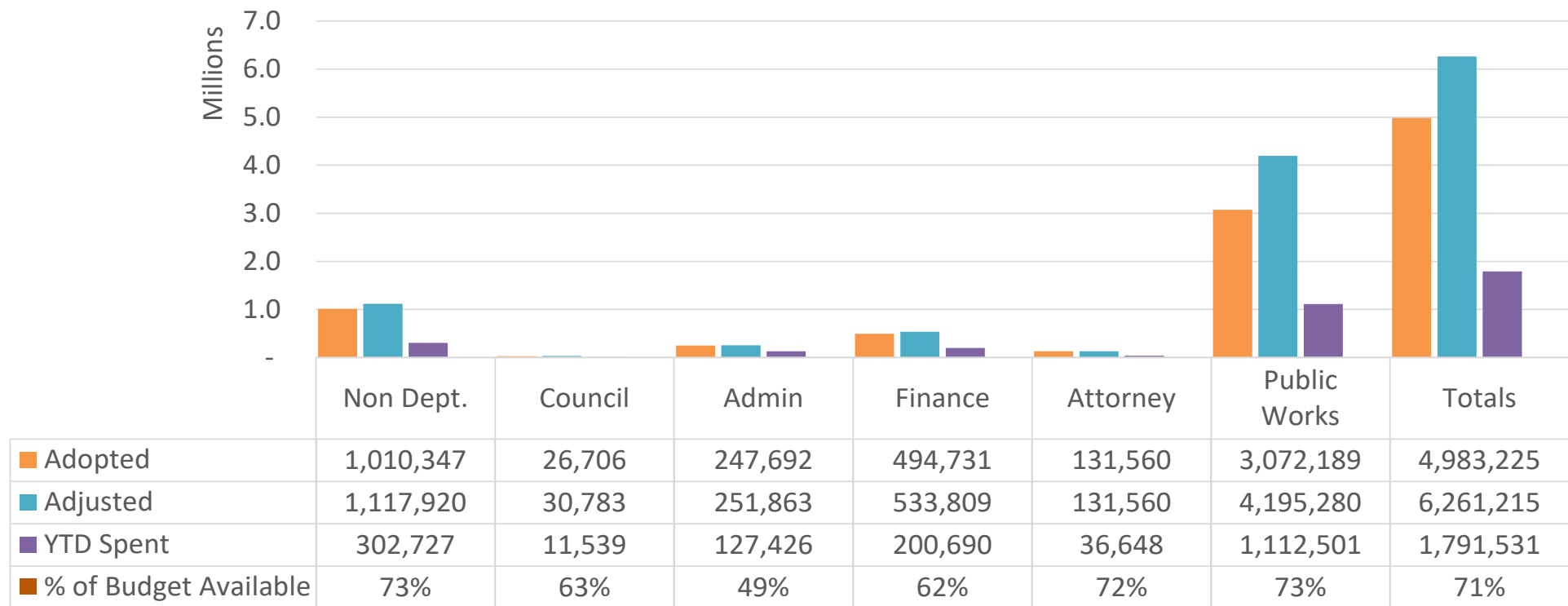
Wastewater Fund

Wastewater Fund – Revenue



Wastewater Fund	2023/24 Adopted	2023/24 Adjusted	2023/24 Q2	% Collected
Revenues	5,223,124	5,320,999	1,806,400	34%

Wastewater Fund - Expenses



* Total expenses include expenses carried over from FY 2023/24

Wastewater Fund Unfunded Needs

Description	Adjustment
Sewer Camera Locator	2,000
Balloon Diffused Lights with Tripod	3,610
Irrigation for Spray Fields	200,000
SCADA Upgrade	90,000
Total	295,610

Wastewater Fund Estimated Fund Balance



			Operating Reserve
Estimated Ending Fund Balance @ 6/30/24		2,976,104	
Estimated Revenue @ 6/30/25	5,320,999		
Estimated Expenses @ 6/30/25	(5,570,548)		
Transfer to Capital @ 6/30/25	-		
Encumbered Expenses from FY 2023-24	(690,667)		
Use of Reserves	940,216		
Estimated Unassigned Net Position		2,035,888	4.4 Months



Council Action



- Receive and File FY 2024-25 Q2
- Adopt a Resolution Approving Recommended Budget Adjustments