

General Fund Overview

Revenues, Expenditures, Transfers and Fund Balance Allocations

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

	2021/2022	2022/2023	2023/2024		2024/2025	2025/2026
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 5,823,596	\$ 10,332,980	\$ 6,130,543	\$ 8,309,066	\$ 1,482,129	\$ 1,537,349
REVENUE						
Property Tax	2,113,894	2,627,411	2,431,280	2,433,670	2,679,300	2,733,100
Sales Tax	1,717,674	1,628,440	1,695,000	1,697,000	1,775,000	1,810,400
Other Taxes	324,056	205,732	164,000	164,000	175,000	180,000
Transient Occupancy Tax	9,804,456	8,750,591	7,775,000	8,000,000	8,785,600	9,049,200
Licenses & Permits	195,623	199,479	160,350	166,198	164,875	165,375
Fines & Forfeitures	29,626	60,023	4,000	16,500	4,250	4,250
Investment Earnings	(150,171)	95,776	45,000	105,000	50,000	50,000
Rents & Concessions	322,712	339,955	350,197	360,484	363,216	370,372
Intergovernmental	533,135	257,362	205,000	179,000	221,600	183,600
Parks & Recreation Fees	242,260	359,492	322,550	335,050	377,995	404,715
Charges for Services	86,518	169,614	199,500	199,556	197,000	197,000
Miscellaneous Revenue	211,581	149,907	103,445	149,808	123,920	128,308
Total Revenue	\$ 15,431,364	\$ 14,843,782	\$ 13,455,322	\$ 13,806,266	\$ 14,917,756	\$ 15,276,320
EXPENDITURES						
General Government	2,126,114	2,710,754	3,299,573	3,454,268	3,657,878	3,728,674
Planning & Building	928,000	1,029,026	1,210,163	1,399,371	1,323,294	1,362,010
Public Safety	1,652,378	1,858,032	2,419,620	2,419,620	2,849,028	3,132,863
Public Works	1,984,081	2,356,739	2,684,477	2,765,989	3,102,979	3,272,478
Parks & Recreation	1,397,454	1,794,708	1,859,510	1,876,513	2,175,900	2,322,806
Total Expenditures	\$ 8,088,027	\$ 9,749,259	\$ 11,473,343	\$ 11,915,761	\$ 13,109,079	\$ 13,818,831
Revenue Less Expenditures before Transfers	\$ 7,343,338	\$ 5,094,523	\$ 1,981,979	\$ 1,890,505	\$ 1,808,677	\$ 1,457,489
INTERFUND TRANSFERS - IN/(OUT)						
Retiree Health Insurance (OPEB) (02)	(225,000)	(100,000)	-	-	-	-
Pers UAAL Reserve (03)	(325,000)	(750,000)	-	-	-	-
Emergency Reserve Fund (04)	(350,000)	(400,000)	-	-	-	-
Unanticipated Tourism Rev. Deficits Rsrv Fund (05)	(250,000)	(500,000)	-	-	-	-
Public Art Fee Fund (23)	-	-	-	-	(25,000)	(28,500)
Utility Enterprise Capital Projects Fund (06)	-	(1,650,000)	-	-	-	-
Water Utility Capital Improvement Fund (60)	-	(888,668)	-	-	-	-
Facilities Repair and Replacement Fund (81)	(200,000)	(350,000)	(350,000)	(350,000)	(50,000)	-
Fleet Tools and Equipment Fund (82)	-	(200,000)	(200,000)	(200,000)	(100,000)	-
Tourist Business Improvement District (22)	16,341	14,496	12,958	13,333	14,643	15,082
Housing Opportunity Fund (70)	(63,000)	(64,200)	(73,700)	(73,700)	(76,100)	(78,600)
Town of Yountville Community Foundation	(33,335)	(1,215)	-	-	-	-
Capital Projects (50)	(500,000)	(1,100,000)	(550,000)	(7,530,075)	(650,000)	(450,000)
Debt Service - 2017 Lease Revenue Bonds (54)	(540,000)	(550,000)	(545,000)	(545,000)	(540,000)	(535,000)
Debt Service - 2020 Lease Revenue Bonds (55)	(357,335)	(573,000)	(20,000)	(20,000)	(315,000)	(310,000)
Water Fund - Low Income Utility Subsidy (61)	(5,375)	(2,925)	(6,000)	(6,000)	(6,000)	(6,000)
Wastewater Fund - Low Income Utility Subsidy (62)	(1,250)	(2,925)	(6,000)	(6,000)	(6,000)	(6,000)
Total Transfers	\$ (2,833,954)	\$ (7,118,437)	\$ (1,737,742)	\$ (8,717,442)	\$ (1,753,457)	\$ (1,399,018)
Excess (Deficiency) After Transfers	\$ 4,509,384	\$ (2,023,914)	\$ 244,237	\$ (6,826,937)	\$ 55,220	\$ 58,471
■ ENDING FUND BALANCE	\$ 10,332,980	\$ 8,309,066	\$ 6,374,780	\$ 1,482,129	\$ 1,537,349	\$ 1,595,820

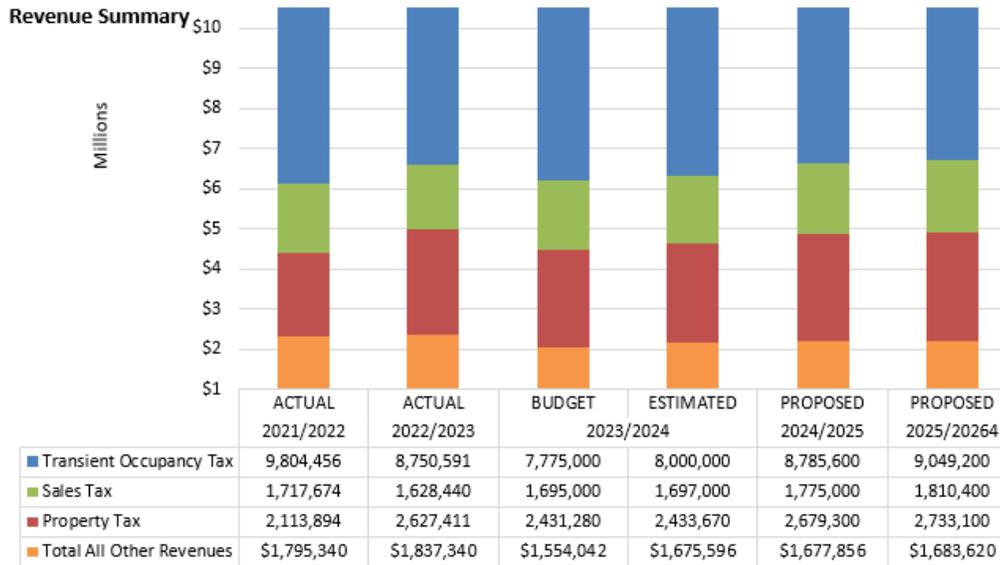
	2021/2022	2022/2023	2023/2024		2024/2025	2025/2026
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED	PROPOSED
FUND BALANCE ALLOCATIONS						
Nonspendable for Leases (GASB 87)	23,372	75,142	23,372	75,142	75,142	75,142
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	272,595	462,120	573,667	312,327	655,454	690,942
Assigned for Legal Contingencies	200,000	145,000	250,000	75,000	-	-
Assigned for Leave Buy Out	250,000	100,657	160,000	154,369	160,000	160,000
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	200,000	200,000	200,000	200,000	200,000	200,000
Assigned for Affordable Housing Opportunities	2,866,075	3,616,075	3,616,075	-	-	-
Unassigned Fund Balance	6,450,938	3,640,072	1,481,666	595,291	376,753	399,736
■ Total Fund Balance	\$ 10,332,980	\$ 8,309,066	\$ 6,374,780	\$ 1,482,129	\$ 1,537,349	\$ 1,595,820
COMBINED FUND BALANCES						
01 - General Fund Balance	10,332,980	8,309,066	6,374,780	1,482,129	1,537,349	1,595,820
02 - OPEB - Other Post Employment Benefits Fun	(14,874)	(19,808)	(9,775)	(19,808)	292	392
03 - PERS Unfunded Accrued Liability Reserve Fun	75,523	77,865	(64,366)	12,555	13,055	13,285
04 - Emergency Reserve Fund	2,402,760	2,855,601	2,419,749	2,905,601	2,930,601	2,955,601
05 - Unanticipated Tourism Revenue Deficit Reser	2,302,569	2,855,128	2,319,749	2,005,128	2,030,128	2,055,128
06 - Utility Enterprise Capital Projects Reserve Fun	-	1,677,172	10,000	1,707,172	1,372,172	837,172
Fund Balance Per Financial Statements (Combined)	\$ 15,098,958	\$ 15,755,024	\$ 11,050,137	\$ 8,092,777	\$ 7,883,597	7,457,398



General Fund Revenue

General Fund Revenues, Transfers and Other Sources

	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2023/2024 Estimated	2024/2025 Proposed	2025/2026 Proposed
Property Taxes	\$2,113,894	\$2,627,411	\$2,431,280	\$2,433,670	\$2,679,300	\$2,733,100
Sales Taxes	\$1,717,674	\$1,628,440	\$1,695,000	\$1,697,000	\$1,775,000	\$1,810,400
Other Taxes	\$324,057	\$205,732	\$164,000	\$164,000	\$175,000	\$180,000
Transient Occupancy Tax	\$9,804,456	\$8,750,591	\$7,775,000	\$8,000,000	\$8,785,600	\$9,049,200
Investment Earnings	-\$150,171	\$95,776	\$45,000	\$105,000	\$50,000	\$50,000
Licenses & Permits	\$195,622	\$199,479	\$160,350	\$166,198	\$164,875	\$165,375
Fines & Forfeitures	\$29,627	\$60,024	\$4,000	\$16,500	\$4,250	\$4,250
Rents & Concessions	\$323,752	\$362,965	\$350,197	\$360,484	\$363,216	\$370,372
Intergovernmental Revenue	\$533,135	\$257,362	\$205,000	\$179,000	\$221,600	\$183,600
Parks & Recreation Fees	\$242,260	\$359,492	\$322,550	\$335,050	\$377,995	\$404,715
Charges for Service	\$86,518	\$169,614	\$199,500	\$199,556	\$197,000	\$197,000
Miscellaneous	\$210,543	\$126,901	\$103,445	\$149,808	\$123,920	\$128,308
Transfers & Other Sources	\$16,341	\$14,496	\$12,958	\$13,333	\$14,643	\$15,082
TOTAL	\$15,447,708	\$14,858,282	\$13,468,280	\$13,819,599	\$14,932,399	\$15,291,402



General Fund Expenditures

General Fund Expenditures by Department

	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2023/2024 Estimated	2024/2025 Proposed	2025/2026 Proposed
Community Promotion	\$330,469	\$351,745	\$473,775	\$473,775	\$491,055	\$501,106
Town Manager's Office	\$443,080	\$597,596	\$632,326	\$643,745	\$440,724	\$470,660
Town Clerk	\$393,824	\$482,601	\$607,923	\$631,434	\$813,795	\$804,440
Town Attorney	\$173,429	\$255,916	\$226,000	\$351,000	\$301,000	\$326,000
Risk Management	\$21,780	\$30,007	\$71,150	\$71,150	\$80,850	\$80,850
Non-Departmental	\$158,335	\$171,024	\$253,700	\$249,200	\$298,000	\$304,350
Finance	\$509,887	\$670,723	\$807,840	\$807,958	\$987,056	\$980,373
Council & Mayor	\$95,311	\$151,143	\$226,858	\$226,006	\$245,398	\$260,895
Parks & Recreation						
Admin & Services	\$411,499	\$557,461	\$555,975	\$557,999	\$707,299	\$761,009
After School	\$21,168	\$0	\$0	\$0	\$0	\$0
Camp	\$131,035	\$220,961	\$215,453	\$231,287	\$244,629	\$260,699
Community Center	\$288,008	\$337,176	\$361,101	\$359,892	\$385,486	\$401,780
Community Events & Programs	\$134,561	\$183,689	\$206,964	\$204,815	\$232,806	\$249,349
Leisure Programs	\$256,216	\$313,709	\$345,546	\$335,992	\$368,762	\$396,232
Sports Programs	\$44,623	\$69,015	\$59,901	\$59,216	\$59,002	\$63,247
Yountville Arts Programs	\$110,344	\$112,699	\$114,574	\$127,316	\$177,916	\$190,490
PARKS & RECREATION TOTAL	\$1,397,455	\$1,794,710	\$1,859,513	\$1,876,516	\$2,175,900	\$2,322,806
Planning & Building	\$928,000	\$1,029,026	\$1,210,163	\$1,399,371	\$1,323,294	\$1,362,010
Public Safety						
Fire & Emergency Services	\$457,579	\$625,659	\$1,148,000	\$1,148,000	\$1,473,976	\$1,640,974
Law Enforcement	\$1,194,799	\$1,232,373	\$1,271,620	\$1,271,620	\$1,375,052	\$1,491,889
PUBLIC SAFETY TOTAL	\$1,652,378	\$1,858,032	\$2,419,620	\$2,419,620	\$2,849,028	\$3,132,863
Public Works						
Engineering/Administration	\$609,338	\$744,281	\$887,084	\$880,640	\$902,259	\$943,955
Government Buildings	\$469,514	\$581,815	\$607,829	\$629,147	\$763,298	\$798,818
Park Maintenance	\$558,387	\$642,318	\$730,015	\$797,946	\$982,238	\$1,047,188
Street Maintenance	\$346,842	\$388,326	\$459,551	\$458,258	\$455,184	\$482,517
PUBLIC WORKS TOTAL	\$1,984,081	\$2,356,739	\$2,684,478	\$2,765,990	\$3,102,979	\$3,272,478
Revenues / Balance Sheet	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$8,088,028	\$9,749,263	\$11,473,347	\$11,915,766	\$13,109,079	\$13,818,831

5 Year Expenditure Trend

