

**Town of Yountville**  
**GENERAL FUND SUMMARY**  
**Fiscal Year 2021/2022**

	2018/2019	2019/2020	2020/2021		2021/2022
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
<b>■ BEGINNING FUND BALANCE</b>	<b>\$ 9,434,425</b>	<b>\$ 4,255,164</b>	<b>\$ 4,195,347</b>	<b>\$ 4,829,281</b>	<b>\$ 3,856,742</b>
<b>REVENUE</b>					
Property Tax	1,730,577	1,979,793	1,755,548	1,758,629	2,000,000
Sales Tax	1,289,449	1,448,291	1,087,000	987,000	1,270,000
Other Taxes	165,867	200,701	144,452	147,255	161,000
Transient Occupancy Tax	7,536,887	5,668,869	5,250,000	4,250,000	5,250,000
Licenses & Permits	204,116	144,869	135,250	146,270	144,400
Fines & Forfeitures	57,110	46,288	3,500	65,900	3,500
Investment Earnings	162,563	104,782	45,000	25,000	25,000
Rents & Concessions	240,668	198,787	317,500	268,100	261,825
Intergovernmental	150,213	162,173	135,500	478,592	469,642
Parks & Recreation Fees	390,193	276,188	224,500	127,500	166,200
Charges for Services	180,176	194,653	176,000	161,684	164,500
Miscellaneous Revenue	163,829	83,633	70,000	129,504	134,500
<b>Total Revenue</b>	<b>\$ 12,271,648</b>	<b>\$ 10,509,027</b>	<b>\$ 9,344,250</b>	<b>\$ 8,545,435</b>	<b>\$ 10,050,567</b>
<b>EXPENDITURES</b>					
General Government	2,211,019	2,158,592	2,518,415	2,513,823	2,405,235
Planning & Building	1,153,909	1,101,106	1,032,021	1,081,643	1,018,867
Public Safety	1,535,756	1,573,071	1,812,863	1,812,863	1,800,349
Public Works	1,835,869	1,980,148	2,210,966	2,146,135	2,147,777
Parks & Recreation	1,838,997	1,734,611	1,617,635	1,267,041	1,394,079
<b>Total Expenditures</b>	<b>\$ 8,575,550</b>	<b>\$ 8,547,528</b>	<b>\$ 9,191,900</b>	<b>\$ 8,821,504</b>	<b>\$ 8,766,307</b>
<b>Revenue Less Expenditures before Transfers</b>	<b>\$ 3,696,098</b>	<b>\$ 1,961,499</b>	<b>\$ 152,350</b>	<b>\$ (276,069)</b>	<b>\$ 1,284,260</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>					
Retiree Health Insurance (OPEB) (02)*	(639,000)	(126,651)	-	-	-
Pers UAAL Reserve (03)	(814,326)	(334,160)	-	-	-
Emergency Reserve Fund (04)***	(2,000,000)	-	-	-	-
Revenue Stabilization Fund (05)****	(2,000,000)	-	1,000,000	200,000	150,000
Facilities Repair and Replacement Fund (81)	(567,118)	-	-	-	-
Fleet Tools and Equipment Fund (82)	(620,792)	-	-	-	-
Tourist Business Improvement District (22)	12,564	9,445	8,750	8,750	8,750
Housing Opportunity Fund (70)**	(1,758,789)	-	(15,000)	(15,000)	(70,400)
Town of Yountville Community Foundation	(15,218)	(5,586)	-	(8,238)	-
Capital Projects (50)	-	(100,000)	(100,000)	(100,000)	(200,000)
Debt Service - 2008 Lease Revenue Bonds (52)	325,193	-	-	-	-
Debt Service - 2013 Lease Revenue Bonds (53)	(251,328)	(281,085)	(289,397)	49,783	-
Debt Service - 2017 Lease Revenue Bonds (54)	(544,144)	(546,769)	(539,369)	(539,369)	(544,394)
Debt Service - 2020 Lease Revenue Bonds (55)	-	-	-	(289,397)	(320,296)
Water Fund - Low Income Utility Subsidy (61)	(1,200)	(1,288)	(1,500)	(1,500)	(1,500)
Wastewater Fund - Low Income Utility Subsidy (62)	(1,200)	(1,288)	(1,500)	(1,500)	(1,500)
<b>Total Transfers</b>	<b>\$ (8,875,358)</b>	<b>\$ (1,387,382)</b>	<b>\$ 61,984</b>	<b>\$ (696,471)</b>	<b>\$ (979,340)</b>
<b>Excess (Deficiency) After Transfers</b>	<b>\$ (5,179,261)</b>	<b>\$ 574,117</b>	<b>\$ 214,334</b>	<b>\$ (972,540)</b>	<b>\$ 304,920</b>
<b>■ ENDING FUND BALANCE</b>	<b>\$ 4,255,164</b>	<b>\$ 4,829,281</b>	<b>\$ 4,409,681</b>	<b>\$ 3,856,742</b>	<b>\$ 4,161,662</b>
<b>FUND BALANCE ALLOCATIONS</b>					
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	432,171	-	459,595	-	438,315
Assigned for Legal Contingencies	250,000	250,000	200,000	200,000	200,000
Assigned for Leave Buy Out	193,372	196,464	200,000	200,000	250,000
Assigned for Capital Projects	250,000	-	-	-	-
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	350,000	275,324	250,000	219,235	200,000
Assigned for Purchase of Y.E.S. Property	-	2,866,075	2,866,075	2,866,075	2,866,075
Unassigned Fund Balance	2,709,621	1,171,418	364,011	301,432	137,272
<b>■ Total Fund Balance</b>	<b>\$ 4,255,164</b>	<b>\$ 4,829,281</b>	<b>\$ 4,409,681</b>	<b>\$ 3,856,742</b>	<b>\$ 4,161,662</b>
<b>COMBINED FUND BALANCES</b>					
01 - General Fund Balance	4,255,164	4,829,281	4,409,681	3,856,742	4,161,662
02 - OPEB - Other Post Employment Benefits Fund	23,588	26,419	2,500	30,419	1,669
03 - PERS Unfunded Accrued Liability Reserve Fund	71,669	74,847	71,870	75,847	1,571
04 - Emergency Reserve Fund	2,003,070	2,035,616	2,043,070	2,048,616	2,063,616
05 - Revenue Stabilization Fund	2,003,070	2,035,616	1,343,070	1,855,616	1,715,616
<b>Fund Balance Per Financial Statements (Combined)</b>	<b>\$ 8,356,561</b>	<b>\$ 9,001,779</b>	<b>\$ 7,870,191</b>	<b>\$ 7,867,240</b>	<b>\$ 7,944,134</b>

\* Transfer from General Fund to OPEB Trust Fund is for existing retiree health benefits.

\*\*Moved to Fund 70 Housing Opportunities Fund in fiscal year 2018/19. Adjusted Beginning Fund Balance includes audit adjustment pertaining to prior fiscal year deferred inflows for the Housing Fund.

\*\*\* Moved to Emergency Reserve Fund (04) FY 18/19

\*\*\*\* Moved to Revenue Stabilization Fund (05) FY 18/19

**Town of Yountville**  
**GENERAL FUND REVENUE**  
**Fiscal Year 2020/2021**

		2018/2019	2019/2020	2020/2021		2021/2022
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
<b>PROPERTY TAX</b>						
3001	Property Tax Secured	\$ 1,016,084	\$ 1,215,339	\$ 1,031,406	\$ 1,031,406	\$ 1,227,900
3002	Property Tax Unsecured	33,229	37,600	32,973	36,054	38,000
3003	Property Tax In Lieu (VLF Swap)	691,832	737,114	701,669	701,669	744,600
3009	Property Tax Collection Fee	(10,567)	(10,260)	(10,500)	(10,500)	(10,500)
	<b>Total Property Tax</b>	<b>\$ 1,730,577</b>	<b>\$ 1,979,793</b>	<b>\$ 1,755,548</b>	<b>\$ 1,758,629</b>	<b>\$ 2,000,000</b>
<b>SALES TAX</b>						
3010	Sales Tax	1,263,631	1,425,919	1,067,000	967,000	1,250,000
3011	Sales Tax Public Safety	25,818	22,372	20,000	20,000	20,000
	<b>Total Sales Tax</b>	<b>\$ 1,289,449</b>	<b>\$ 1,448,291</b>	<b>\$ 1,087,000</b>	<b>\$ 987,000</b>	<b>\$ 1,270,000</b>
<b>OTHER TAXES</b>						
3020	Franchise Fees	146,796	132,955	125,000	125,000	125,000
3021	Real Property Transfer Tax	19,071	67,746	19,452	22,255	36,000
	<b>Total Other Taxes</b>	<b>\$ 165,867</b>	<b>\$ 200,701</b>	<b>\$ 144,452</b>	<b>\$ 147,255</b>	<b>\$ 161,000</b>
<b>TRANSIENT OCCUPANCY TAX</b>						
3030	Transient Occupancy Tax	7,536,887	5,668,869	5,250,000	4,250,000	5,250,000
	<b>Total Transient Occupancy Tax</b>	<b>\$ 7,536,887</b>	<b>\$ 5,668,869</b>	<b>\$ 5,250,000</b>	<b>\$ 4,250,000</b>	<b>\$ 5,250,000</b>
<b>LICENSES &amp; PERMITS</b>						
3105	Business License	22,553	19,475	18,000	18,000	18,000
3110	Building Permits	92,659	81,538	80,000	80,000	80,000
3111	Plan Checks	52,821	37,835	20,000	20,000	25,000
3112	Tech Upgrade Fee	-	-	-	4,242	5,000
3114	Digitization Fee	-	-	-	56	500
3120	Special Event Permit	8,913	4,152	7,500	1,100	2,500
3190	Tree Removal Permit	1,612	819	1,000	1,000	1,000
3191	Tree Removal In Lieu Fee	11,848	(8,724)	2,000	6,253	2,000
3192	Cannabis Delivery Permit	730	-	600	600	250
3195	Minor Home Occ Permit	390	217	150	150	150
3199	Encroachment Permit	12,590	9,557	6,000	14,869	10,000
	<b>Total Licenses &amp; Permits</b>	<b>\$ 204,116</b>	<b>\$ 144,869</b>	<b>\$ 135,250</b>	<b>\$ 146,270</b>	<b>\$ 144,400</b>
<b>FINES &amp; FORFEITURES</b>						
3201	Vehicle Code Fines	4,210	948	1,000	1,000	1,000
3215	Abandoned Vehicle Fee	-	-	-	-	-
3220	Administrative Fines & Penalties	52,900	45,340	2,500	64,900	2,500
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 57,110</b>	<b>\$ 46,288</b>	<b>\$ 3,500</b>	<b>\$ 65,900</b>	<b>\$ 3,500</b>
<b>INVESTMENT EARNINGS</b>						
3301	Interest Income	162,563	104,782	45,000	25,000	25,000
	<b>Total Investment Earnings</b>	<b>\$ 162,563</b>	<b>\$ 104,782</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>RENTS &amp; CONCESSIONS</b>						
3310	Rental Government Buildings	146,500	146,500	213,400	246,000	214,725
3312	Community Hall Rental	40,250	23,356	42,000	8,500	24,000
3313	Community Center Rental	6,711	6,060	20,000	7,500	6,500
3314	Other Facility Rental Charges	25,733	15,564	28,000	3,500	12,000
3315	Park Rentals	14,253	6,615	13,500	2,000	4,000
3319	Concession Sales	2,754	-	-	-	-
3320	Elec. Veh. Charging Station	4,467	692	600	600	600
	<b>Total Rents &amp; Concessions</b>	<b>\$ 240,668</b>	<b>\$ 198,787</b>	<b>\$ 317,500</b>	<b>\$ 268,100</b>	<b>\$ 261,825</b>
<b>INTERGOVERNMENTAL</b>						
3401	State Motor Vehicle License Fee	1,408	2,321	2,000	2,151	2,000
3402	State COPS Grant	144,853	155,948	130,000	143,799	135,000
3406	State HOPTR	3,952	3,904	3,500	3,500	3,500
3409	Other State Revenues	-	-	-	-	50,000
3433	State CARES Funding	-	-	-	50,000	-
3434	Other Federal Revenue	-	-	-	279,142	279,142
	<b>Total Intergovernmental</b>	<b>\$ 150,213</b>	<b>\$ 162,173</b>	<b>\$ 135,500</b>	<b>\$ 478,592</b>	<b>\$ 469,642</b>

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**Town of Yountville**  
**GENERAL FUND REVENUE**  
**Fiscal Year 2020/2021**

2018/2019	2019/2020	2020/2021		2021/2022
ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED

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**PARKS & RECREATION FEES**

3530	Class Fees	58,494	53,929	60,000	22,000	40,000
3531	Events Fees	15,418	16,276	4,500	6,400	2,000
3532	Sports Program Fees	7,821	4,204	5,000	50	700
3534	Afterschool Program	144,978	93,145	40,000	15,000	6,500
3536	Swim Pool Fees	10,926	-	-	-	-
3537	Swim Lesson Fees	1,272	-	-	-	-
3538	Camp Program Fees	114,683	97,227	98,000	84,000	105,000
3539	Excursion Fees	36,602	11,407	17,000	50	12,000
<b>Total Parks &amp; Recreation Fees</b>		<b>\$ 390,193</b>	<b>\$ 276,188</b>	<b>\$ 224,500</b>	<b>\$ 127,500</b>	<b>\$ 166,200</b>

**CHARGES FOR SERVICES**

3601	Planning Service Charge	56,242	61,010	45,000	25,000	45,000
3602	Engineering Service Charges	-	7,176	2,500	2,500	2,500
3605	Rental Registration	20,031	19,568	21,000	21,000	20,000
3606	Conditional Use Permit Monitoring Fee	22,226	25,268	25,500	26,471	27,000
3615	Way Finding Signage Fees	9,113	10,791	11,000	12,456	10,000
3625	Parking Mgmt - Vehicle Reg. Fee	22,626	61,936	62,500	62,500	50,000
3635	Parking Mgmt - Off Site Parking	48,007	8,400	8,500	10,374	10,000
3640	Storefront Display Monitoring	1,931	504	-	1,383	-
<b>Total Charges for Services</b>		<b>\$ 180,176</b>	<b>\$ 194,653</b>	<b>\$ 176,000</b>	<b>\$ 161,684</b>	<b>\$ 164,500</b>

**MISCELLANEOUS REVENUE**

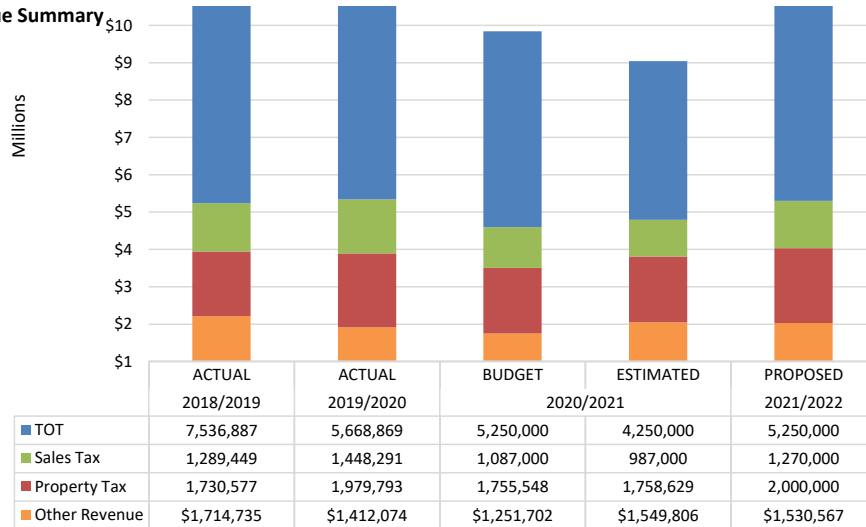
3800	Miscellaneous Revenue	19,801	12,394	1,000	44,314	62,500
3801	Refunds & Reimbursements	99,505	52,871	18,000	35,678	22,000
3802	Sale of Property & Equipment	8,780	-	-	404	-
3803	Donations & Contributions	-	-	7,500	5,500	9,500
3804	Art - Donations/Commissions	35,743	16,748	43,500	43,500	40,500
3806	Unclaimed Funds Revenue	-	1,620	-	108	-
3807	Art Sales	-	-	-	72,439	-
<b>Total Miscellaneous Revenue</b>		<b>\$ 163,829</b>	<b>\$ 83,633</b>	<b>\$ 70,000</b>	<b>\$ 129,504</b>	<b>\$ 134,500</b>

**TOTAL REVENUE** **\$ 12,271,648** **\$ 10,509,027** **\$ 9,344,250** **\$ 8,545,435** **\$ 10,050,567**

\*PEG Fees moved to Fund 21- Restricted Fund

\*\*Previously titled Housing In Lieu Fee

**Revenue Summary**



**Town of Yountville**  
**GENERAL FUND EXPENDITURES**  
**Fiscal Year 2020/2021**

		2018/2019 ACTUAL	2019/2020 ACTUAL	2020/2021 BUDGET	2020/2021 ESTIMATED	2021/2022 PROPOSED
<b>GENERAL GOVERNMENT</b>						
1001	Town Council/Mayor	119,023	97,171	142,160	114,333	145,812
1010	Non-Departmental	66,006	66,307	178,100	175,400	175,100
1011	Information Technology & Comm.	-	-	-	-	-
1015	Community Promotion	344,771	370,647	393,137	423,137	409,355
1101	Town Manager's Office	485,695	510,768	496,810	456,037	433,040
1102	Finance	683,854	565,483	586,435	575,503	557,308
1103	Risk Management	25,113	40,373	78,350	99,811	78,350
1105	Town Attorney	124,423	160,036	196,500	176,500	196,500
1110	Town Clerk	362,134	347,807	446,923	493,103	409,770
	<b>Total General Government</b>	<b>\$ 2,211,019</b>	<b>\$ 2,158,592</b>	<b>\$ 2,518,415</b>	<b>\$ 2,513,823</b>	<b>\$ 2,405,235</b>
<b>PLANNING &amp; BUILDING</b>						
2115	Planning & Building	1,153,909	1,101,106	1,032,021	1,081,643	1,018,867
	<b>Total Planning &amp; Building</b>	<b>\$ 1,153,909</b>	<b>\$ 1,101,106</b>	<b>\$ 1,032,021</b>	<b>\$ 1,081,643</b>	<b>\$ 1,018,867</b>
<b>PUBLIC SAFETY</b>						
3200	Law Enforcement Services	990,066	1,028,925	1,167,863	1,167,863	1,195,299
3201	Fire & Emergency Services	545,690	544,146	645,000	645,000	605,050
	<b>Total Public Safety</b>	<b>\$ 1,535,756</b>	<b>\$ 1,573,071</b>	<b>\$ 1,812,863</b>	<b>\$ 1,812,863</b>	<b>\$ 1,800,349</b>
<b>PUBLIC WORKS</b>						
4301	Administration & Engineering	615,957	633,282	744,099	728,776	703,376
4305	Streets Maintenance	355,862	354,754	400,539	380,131	383,225
4320	Parks Maintenance	525,190	574,388	592,434	563,744	559,279
4325	Government Buildings	338,859	417,724	473,894	473,483	501,897
	<b>Total Public Works</b>	<b>\$ 1,835,869</b>	<b>\$ 1,980,148</b>	<b>\$ 2,210,966</b>	<b>\$ 2,146,135</b>	<b>\$ 2,147,777</b>
<b>PARKS &amp; RECREATION</b>						
5405	Administration & Services	508,685	542,246	524,351	415,736	442,759
5406	Camp Programs	117,746	126,201	132,249	110,087	134,450
5407	Pool & Aquatic Programs	93,329	-	-	-	-
5408	Community Center	426,144	420,215	305,595	256,266	277,580
5409	After School Program	149,976	139,201	104,591	73,735	26,042
5410	Leisure Programs	269,642	255,778	269,773	174,321	261,236
5412	Sports Programs	74,494	53,092	56,155	31,861	43,628
5413	Community Events	143,700	170,079	170,881	101,145	147,239
5415	Yountville Arts Program	55,281	27,799	54,040	103,890	61,145
	<b>Total Parks &amp; Recreation</b>	<b>\$ 1,838,997</b>	<b>\$ 1,734,611</b>	<b>\$ 1,617,635</b>	<b>\$ 1,267,041</b>	<b>\$ 1,394,079</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 8,575,550</b>	<b>\$ 8,547,528</b>	<b>\$ 9,191,900</b>	<b>\$ 8,821,504</b>	<b>\$ 8,766,307</b>

\* Housing Opportunity Program moved into Fund 70 in Fiscal Year 18/19.

### 4 Year Expenditure Trend

