



Town of Yountville

6550 Yount Street
Yountville, CA 94599

Staff Report

Agenda Item #: {{section.number}}B

Yountville Town Council Staff Report

DATE: May 5, 2022

TO: Mayor and Town Council

FROM: Celia King, Finance Director

PREPARED BY: Celia King, Finance Director

SUBJECT:
General Fund Summary Review

DISCUSSION/BACKGROUND

The Town Council will review and discuss the Fiscal Year 2022/2023 proposed budget for the General Fund Summary, as follows:

[General Fund Summary](#)

1. General Fund Summary
2. General Fund Revenues
3. General Fund Expenditures

General Fund Overview

Revenues, Expenditures, Transfers and Fund Balance Allocations

**Town of Yountville
GENERAL FUND SUMMARY
Fiscal Year 2022/2023**

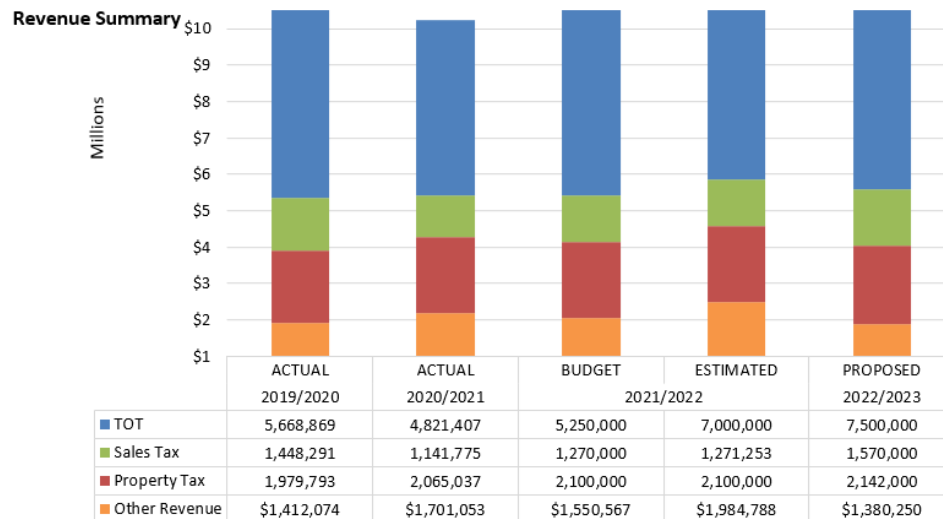
	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 4,255,164	\$ 4,829,281	\$ 4,026,816	\$ 5,827,063	\$ 6,564,160
REVENUE					
Property Tax	1,979,793	2,065,037	2,100,000	2,100,000	2,142,000
Sales Tax	1,448,291	1,141,775	1,270,000	1,271,253	1,570,000
Other Taxes	200,701	153,222	181,000	321,701	184,400
Transient Occupancy Tax	5,668,869	4,821,407	5,250,000	7,000,000	7,500,000
Licenses & Permits	144,869	133,505	144,400	162,164	190,750
Fines & Forfeitures	46,288	63,856	3,500	68,884	8,000
Investment Earnings	104,782	(35,586)	25,000	20,000	20,000
Rents & Concessions	198,787	274,679	261,825	319,225	337,000
Intergovernmental	162,173	567,438	469,642	562,210	150,000
Parks & Recreation Fees	276,188	128,704	166,200	220,660	202,500
Charges for Services	194,653	174,012	164,500	162,500	195,500
Miscellaneous Revenue	83,633	241,223	134,500	147,444	92,100
Total Revenue	\$ 10,509,027	\$ 9,729,271	\$ 10,170,567	\$ 12,356,041	\$ 12,592,250
EXPENDITURES					
General Government	2,158,592	2,005,672	2,407,638	2,453,052	2,962,461
Planning & Building	1,101,106	861,890	1,018,867	1,027,744	1,153,674
Public Safety	1,573,071	1,592,968	1,800,349	1,800,349	1,991,895
Public Works	1,980,148	2,014,355	2,146,780	2,116,098	2,443,921
Parks & Recreation	1,734,611	1,287,664	1,394,079	1,408,508	1,690,459
Total Expenditures	\$ 8,547,528	\$ 7,762,549	\$ 8,767,713	\$ 8,805,751	\$ 10,242,410
Revenue Less Expenditures before Transfers	\$ 1,961,499	\$ 1,966,723	\$ 1,402,854	\$ 3,550,290	\$ 2,349,840
INTERFUND TRANSFERS - IN/(OUT)					
Retiree Health Insurance (OPEB) (02)*	(126,651)	-	-	(225,000)	-
Pers UAAL Reserve (03)	(334,160)	-	-	(325,000)	-
Emergency Reserve Fund (04)	-	-	-	(350,000)	-
Revenue Stabilization Fund (05)	-	-	-	(250,000)	-
Facilities Repair and Replacement Fund (81)	-	-	-	(200,000)	(250,000)
Fleet Tools and Equipment Fund (82)	-	-	-	-	(350,000)
Tourist Business Improvement District (22)	9,445	8,036	8,750	11,667	12,500
Housing Opportunity Fund (70)	-	(15,000)	(70,400)	(70,400)	(71,600)
Town of Yountville Community Foundation	(5,586)	(30,511)	-	-	-
Capital Projects (50)	(100,000)	(100,000)	(100,000)	(500,000)	(750,000)
Debt Service - 2013 Lease Revenue Bonds (53)	(281,085)	(289,397)	-	-	-
Debt Service - 2017 Lease Revenue Bonds (54)	(546,769)	(539,369)	(540,000)	(540,000)	(550,000)
Debt Service - 2020 Lease Revenue Bonds (55)	-	-	(357,335)	(357,335)	(273,000)
Water Fund - Low Income Utility Subsidy (61)	(1,288)	(1,350)	(1,500)	(5,625)	(1,500)
Wastewater Fund - Low Income Utility Subsidy (62)	(1,288)	(1,350)	(1,500)	(1,500)	(1,500)
Total Transfers	\$ (1,387,382)	\$ (968,941)	\$ (1,061,985)	\$ (2,813,193)	\$ (2,235,100)
Excess (Deficiency) After Transfers	\$ 574,117	\$ 997,782	\$ 340,869	\$ 737,097	\$ 114,740
■ ENDING FUND BALANCE	\$ 4,829,281	\$ 5,827,063	\$ 4,367,685	\$ 6,564,160	\$ 6,678,899
FUND BALANCE ALLOCATIONS					
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Budget Contingencies	-	415,345	438,386	244,702	512,121
Assigned for Legal Contingencies	250,000	200,000	200,000	200,000	200,000
Assigned for Leave Buy Out	196,464	163,567	250,000	250,000	250,000
Assigned for Capital Projects	-	-	-	-	-
Assigned for Worker Comp Self Insured Retention	20,000	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	275,324	250,000	200,000	200,000	200,000
Assigned for Purchase of Y.E.S. Property	2,866,075	2,866,075	2,866,075	2,866,075	2,866,075
Unassigned Fund Balance	1,171,419	1,862,076	343,224	2,733,383	480,704
Total Fund Balance	\$ 4,829,281	\$ 5,827,063	\$ 4,367,685	\$ 6,564,160	\$ 4,578,900
COMBINED FUND BALANCES					
01 - General Fund Balance	4,829,281	5,827,063	4,367,685	6,564,160	4,578,900
02 - OPEB - Other Post Employment Benefits Fund	26,419	146,800	1,669	(10,275)	2,825
03 - PERS Unfunded Accrued Liability Reserve Fund	74,847	75,220	1,571	944	1,044
04 - Emergency Reserve Fund	2,035,616	2,045,749	2,013,616	2,399,749	3,204,749
05 - Revenue Stabilization Fund	2,035,616	2,045,749	2,013,616	2,299,749	2,929,749
Fund Balance Per Financial Statements (Combined)	\$ 9,001,779	\$ 10,140,580	\$ 8,398,157	\$ 11,254,326	\$ 10,717,266

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

General Fund Revenue

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
Transient Occupancy Tax					
Transient Occupancy Tax	\$5,668,869	\$4,821,407	\$5,250,000	\$7,000,000	\$7,500,000
TRANSIENT OCCUPANCY TAX TOTAL	\$5,668,869	\$4,821,407	\$5,250,000	\$7,000,000	\$7,500,000
Property Taxes					
Property Tax Secured	\$1,215,339	\$1,277,347	\$1,288,900	\$1,288,900	\$1,328,500
Property Tax In Lieu(VLF Swap)	\$737,114	\$760,948	\$781,710	\$781,710	\$785,000
Property Tax Unsecured	\$37,600	\$37,052	\$39,890	\$39,890	\$39,000
Property Tax Collection Fee	-\$10,260	-\$10,310	-\$10,500	-\$10,500	-\$10,500
PROPERTY TAXES TOTAL	\$1,979,793	\$2,065,037	\$2,100,000	\$2,100,000	\$2,142,000
Sales Taxes					
Sales Tax	\$1,425,919	\$1,115,984	\$1,250,000	\$1,250,000	\$1,550,000
Sales Tax Public Safety	\$22,372	\$25,791	\$20,000	\$21,253	\$20,000
SALES TAXES TOTAL	\$1,448,291	\$1,141,775	\$1,270,000	\$1,271,253	\$1,570,000
Intergovernmental Revenue					
Other Federal Revenue	\$0	\$354,765	\$279,142	\$354,765	\$0
State Cops Program	\$155,948	\$156,727	\$135,000	\$150,545	\$144,000
Other State Revenues	\$0	\$0	\$50,000	\$50,000	\$0
State CARES CV-19 Relief	\$0	\$50,000	\$0	\$0	\$0
State Hoptr	\$3,904	\$3,795	\$3,500	\$3,500	\$3,500
St Motor Vehicle In Lieu	\$2,321	\$2,151	\$2,000	\$3,400	\$2,500
INTERGOVERNMENTAL REVENUE TOTAL	\$162,173	\$567,438	\$469,642	\$562,210	\$150,000
Rents & Concessions					
Rental Government Buildings	\$146,500	\$246,979	\$214,725	\$214,725	\$251,000
Community Hall Rental	\$23,356	\$7,233	\$24,000	\$42,000	\$35,000
Other Facility Rental Charges	\$15,564	\$4,923	\$12,000	\$34,000	\$24,000
Park Rentals	\$6,615	\$6,426	\$4,000	\$14,500	\$14,000
Community Center Rental	\$6,060	\$8,256	\$6,500	\$12,500	\$12,000
Elec. Veh. Charging Station	\$692	\$862	\$600	\$1,500	\$1,000
RENTS & CONCESSIONS TOTAL	\$198,787	\$274,679	\$261,825	\$319,225	\$337,000
Other Taxes					
Franchise Tax	\$132,955	\$115,593	\$145,000	\$145,000	\$159,400
Real Property Transfer Tax	\$67,746	\$37,629	\$36,000	\$176,701	\$25,000
OTHER TAXES TOTAL	\$200,701	\$153,222	\$181,000	\$321,701	\$184,400
Parks & Recreation Fees					
Camp Program Fees	\$97,227	\$83,083	\$105,000	\$150,000	\$125,000
Class Fees	\$53,929	\$20,678	\$40,000	\$55,000	\$53,000
Afterschool Program	\$93,145	\$17,407	\$6,500	\$160	\$0
Excursion Fees	\$11,407	\$10	\$12,000	\$3,500	\$15,000
Events Fees	\$16,276	\$7,511	\$2,000	\$5,000	\$2,000
Sports Program Fees	\$4,204	\$15	\$700	\$7,000	\$7,500
PARKS & RECREATION FEES TOTAL	\$276,188	\$128,704	\$166,200	\$220,660	\$202,500
Charges for Service					
Planning Service Charge	\$61,010	\$78,380	\$45,000	\$45,000	\$75,000
Parking Mgmt- Vehicle Reg. Fee	\$61,936	\$5,836	\$50,000	\$50,000	\$50,000
Conditional Use Permit Fee	\$25,268	\$52,559	\$27,000	\$27,000	\$27,000
Rental Program Registration	\$19,568	\$18,519	\$20,000	\$20,000	\$20,000
Way Finding Signage Fees	\$10,791	\$12,136	\$10,000	\$10,000	\$12,500
Parking Mgmt- Off Site Parking	\$8,400	\$3,458	\$10,000	\$10,000	\$10,000
Engineering Service Charges	\$7,176	\$1,741	\$2,500	\$500	\$1,000
Storefront Display Monitoring	\$504	\$1,383	\$0	\$0	\$0
CHARGES FOR SERVICE TOTAL	\$194,653	\$174,012	\$164,500	\$162,500	\$195,500
Licenses & Permits					
Building Permits	\$81,538	\$55,618	\$80,000	\$80,000	\$95,000
Plan Checks	\$37,835	\$23,754	\$25,000	\$37,594	\$55,000
Business License	\$19,475	\$23,429	\$18,000	\$18,000	\$19,000
Encroachment Permit	\$9,557	\$17,010	\$10,000	\$13,165	\$10,000
Tech Upgrade Fee	\$0	\$5,561	\$5,000	\$5,000	\$5,000
Special Event Permit	\$4,152	\$640	\$2,500	\$2,500	\$2,500
Tree Removal In Lieu Fee	-\$8,724	\$6,253	\$2,000	\$4,005	\$2,000

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
Tree Removal Permit	\$819	\$774	\$1,000	\$1,000	\$1,500
Digitization Fee	\$0	\$56	\$500	\$500	\$500
Cannabis Delivery Permit	\$0	\$250	\$250	\$250	\$100
Minor Home Occ Permit	\$217	\$160	\$150	\$150	\$150
LICENSES & PERMITS TOTAL	\$144,869	\$133,505	\$144,400	\$162,164	\$190,750
Miscellaneous					
Refunds & Reimbursements	\$52,871	\$69,432	\$22,000	\$34,672	\$24,000
Art Donations/Comm	\$16,748	\$33,913	\$40,500	\$40,500	\$58,500
Art Sales	\$0	\$111,961	\$0	\$44,000	\$0
Miscellaneous Revenue	\$12,394	\$22,431	\$62,500	\$22,732	\$1,000
Donations & Contributions	\$0	\$430	\$9,500	\$4,000	\$8,500
Sales Of Property & Equipment	\$0	\$2,949	\$0	\$1,290	\$0
Unclaimed Funds Revenue	\$1,620	\$108	\$0	\$250	\$100
MISCELLANEOUS TOTAL	\$83,634	\$241,223	\$134,500	\$147,444	\$92,100
Fines & Forfeitures					
Administrative Fines - Penalties	\$45,341	\$63,432	\$2,500	\$68,384	\$7,500
Vehicle Code Fines	\$948	\$423	\$1,000	\$500	\$500
FINES & FORFEITURES TOTAL	\$46,288	\$63,856	\$3,500	\$68,884	\$8,000
Investment Earnings					
Interest Income	\$66,512	\$21,488	\$25,000	\$20,000	\$20,000
Investment Market Adjustment	\$38,270	-\$57,074	\$0	\$0	\$0
INVESTMENT EARNINGS TOTAL	\$104,782	-\$35,586	\$25,000	\$20,000	\$20,000
TOTAL	\$10,509,028	\$9,729,271	\$10,170,567	\$12,356,041	\$12,592,250



General Fund Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
Community Promotion	\$370,646	\$345,519	\$411,758	\$407,633	\$416,143
Town Manager's Office	\$510,770	\$449,852	\$433,040	\$432,831	\$569,566
Town Clerk	\$347,807	\$345,017	\$409,770	\$437,302	\$590,483
Town Attorney	\$160,036	\$126,314	\$196,500	\$196,500	\$196,000
Risk Management	\$40,374	\$53,456	\$78,350	\$62,050	\$78,350
Non-Departmental	\$66,307	\$81,411	\$175,100	\$226,866	\$221,700
Finance	\$565,483	\$512,451	\$557,308	\$565,360	\$747,765
Council & Mayor	\$97,171	\$91,654	\$145,812	\$124,511	\$142,455
Parks & Recreation					
Admin & Services	\$542,246	\$403,836	\$442,759	\$442,370	\$520,998
After School	\$139,201	\$70,660	\$26,042	\$25,422	\$0
Camp	\$126,201	\$111,892	\$134,451	\$134,197	\$167,487
Community Center	\$420,215	\$251,018	\$277,580	\$277,481	\$319,957
Community Events & Programs	\$170,079	\$104,419	\$147,238	\$146,518	\$200,291
Leisure Programs	\$255,778	\$182,297	\$261,236	\$260,930	\$329,021
Sports Programs	\$53,092	\$29,400	\$43,628	\$44,125	\$58,946
Yountville Arts Programs	\$27,799	\$134,142	\$61,145	\$77,466	\$93,767
PARKS & RECREATION TOTAL	\$1,734,612	\$1,287,664	\$1,394,078	\$1,408,508	\$1,690,466
Planning & Building	\$1,101,106	\$861,890	\$1,018,867	\$1,027,744	\$1,153,674
Public Safety					
Fire & Emergency Services	\$544,146	\$425,605	\$605,050	\$605,050	\$759,022
Law Enforcement	\$1,028,925	\$1,167,363	\$1,195,299	\$1,195,299	\$1,232,873
PUBLIC SAFETY TOTAL	\$1,573,071	\$1,592,968	\$1,800,349	\$1,800,349	\$1,991,895
Public Works					
Engineering/Administration	\$633,282	\$680,195	\$702,380	\$684,899	\$795,907
Government Buildings	\$417,724	\$472,907	\$501,898	\$494,596	\$551,938
Park Maintenance	\$574,389	\$536,436	\$559,279	\$554,666	\$671,862
Street Maintenance	\$354,754	\$324,817	\$383,225	\$381,938	\$424,216
PUBLIC WORKS TOTAL	\$1,980,149	\$2,014,355	\$2,146,782	\$2,116,099	\$2,443,922
TOTAL	\$8,547,531	\$7,762,549	\$8,767,715	\$8,805,754	\$10,242,419

