



**City of St. Helena**  
**Finance Committee Regular Meeting**  
**Thursday, September 10, 2026 @ 3:00 PM**  
**City Hall - Main Conference Room**  
**1088 College Ave, St. Helena CA**

**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.

Members of the public and other parties are welcome to email their comments to the Staff Liaison Martin Beltran at [mbeltran@cityofstheleena.gov](mailto:mbeltran@cityofstheleena.gov). All public comments must be received three hours prior to the meeting. 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 online agenda.

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**1. ROLL CALL**

Vice Chair: Christopher Warner, Members: Gregg Dawley, Richard Garber, Garry Rose, George Schisler, Mark Smithers  
City Council Member Liaison: Aaron Barak  
Staff Liaison: Susan Casey, Interim Director of Administrative Services/Treasurer

**2. CALL TO ORDER**

**3. 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 four 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.

**4. REPORTS BY STAFF/COMMITTEE**

Reports by staff and/or committee on items of general interest. Brief questions for clarification may be posed and answered, and Committee 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 Finance Committee.

**5. CONSENT ITEMS**

**6. SCHEDULED ITEMS**

6.1. Discussion of Draft Budget Subcommittee Report and Draft Final Committee Report

6.2. Review and Discussion of City Financial and Fiscal Policies and Requirements, including Audited and Unaudited Financials and City Financial Policy P-FI-0016

7. FUTURE AGENDA ITEMS

8. ADJOURNMENT

The next Regular Finance Committee meeting is scheduled for TBD.

This agenda was posted at City Hall, 1088 College Avenue, St. Helena on September 4, 2026.

Susan Casey, Interim Director of Administrative Services/Treasurer

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.

Schedule 1

Baseline General Fund Budget Forecast - Fiscal 2027

City of St Helena

Prepared by Budget Subcommittee for Finance Committee

Revenue

|                                         |                   |                                                                                                                      |
|-----------------------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------|
| Fiscal 2026 Revenue Estimate            | \$21,000,000      | Source: Materials presented by Staff at 8/28 Measure S Town Hall meeting; reported as "in-progress" revenue forecast |
| Fiscal 2027 Adjustments:                |                   |                                                                                                                      |
| Blackberg Revenue Enhancements          | 0                 | FC has no foundational data to forecast increased revenue                                                            |
| Investment Earnings                     | 700,000           | Projected 2027 investment earnings less actual investment earnings in 2026                                           |
| Growth in Revenue - Fiscal 2027         | <u>630,000</u>    | Fiscal 2026 revenue forecasted to grow by 3.0% in fiscal 2027 (Staff - 7/7/2026)                                     |
| <b>Forecasted Revenue - Fiscal 2027</b> | <b>22,330,000</b> |                                                                                                                      |

Expense

|                                                 |                   |                                                                                                                      |
|-------------------------------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------|
| Fiscal 2026 Expense Estimate                    | 20,900,000        | Source: Materials presented by Staff at 8/28 Measure S Town Hall meeting; reported as "in-progress" expense forecast |
| Adjustments:                                    |                   |                                                                                                                      |
| Seperation Cost - City Manager                  | (457,300)         | Non-recurring expense                                                                                                |
| Retirement Payment - Police Chief               | (109,900)         | Non-recurring payment                                                                                                |
| Costs to Implement Blackberg Recommendations    | 0                 | FC has no foundational data to forecast potential costs                                                              |
| Vine Trail                                      | 0                 | Nothing budgeted in fiscal 2026 to carry forward to fiscal 2027 and beyond                                           |
| Additional Discretionary Payment (Calpers))     | 420,000           | Assumes midpoint of FC recommended range                                                                             |
| REMIF (Worker's Comp, GL, and Health Insurance) | 200,000           | Amount added to infationary adjustment for Fiscal 2027 - estimate                                                    |
| Building Maintenance Reserve                    | 0                 | Assumes available restricted funds to fund capital and R&M costs                                                     |
| Streets, Sidewalks and Storm Drains             | 0                 | Measure T and other revenue sources sufficient to fund streets, etc.                                                 |
| Inflationary Adjustment Applied to Fiscal 2026  | <u>836,000</u>    | Fiscal 2026 expenses adjusted upward by 4%, including 3% COLA for payroll                                            |
| <b>Forecasted Fiscal 2027 Expenses</b>          | <b>21,788,800</b> | Compares to \$23,021,620 in July 7th Staff Report                                                                    |
| <b>Fiscal Year 2027 Surplus</b>                 | <b>\$541,200</b>  |                                                                                                                      |

Schedule 2

**Unassigned General Fund Balances - FY 2025 - 2027**  
**City of St Helena**

Prepared by Budget Subcommittee for Finance Committee

**Fiscal 2025**

|                                            |            |     |                                                                                                                                         |
|--------------------------------------------|------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Unassigned Fund Balance (6/30/2025)</b> | 15,211,900 | 73% | Source: 2025 Audited Financial Statement; percentage reflects unassigned fiscal 2025 balance as a percent of total fiscal 2025 expenses |
|--------------------------------------------|------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------|

**Fiscal 2026**

|                                            |                   |     |                                                                                                                          |
|--------------------------------------------|-------------------|-----|--------------------------------------------------------------------------------------------------------------------------|
| Unassigned Fund Balance (7/1/2026)         | 15,221,900        |     |                                                                                                                          |
| Revenue                                    | 21,000,000        |     | Source: Staff presentation - Virtual Town Hall meeting re: Measure S                                                     |
| Expenses                                   | <u>20,900,000</u> |     | Source: Staff presentation - Virtual Town Hall meeting re: Measure S                                                     |
| Surplus                                    | 100,000           |     |                                                                                                                          |
| <b>Unassigned Fund Balance (6/30/2026)</b> | 15,311,900        | 73% | Includes one time charges; percentage reflects unassigned fiscal 2026 balance as a percent of total fiscal 2026 expenses |

**Fiscal 2027**

|                                            |                   |     |                                                                                                                          |
|--------------------------------------------|-------------------|-----|--------------------------------------------------------------------------------------------------------------------------|
| Unassigned Fund Balance (7/1/2026)         |                   |     |                                                                                                                          |
| Revenue                                    | 22,330,000        |     | 2026 revenue adjusted for increased inv earnings, annual 3% revenue growth rate as assumed by Staff                      |
| Expenses                                   | <u>21,788,800</u> |     | Fiscal 2026 expenses adjusted by Staff's overall 5% increase; less: one-time expenses; plus Calpers ADP, increased REMIF |
| Surplus                                    | 541,200           |     |                                                                                                                          |
| <b>Unassigned Fund Balance (6/30/2027)</b> | 15,853,100        | 73% | Percentage reflects unassigned fiscal 2027 balance as a percent of total fiscal 2027 expenses                            |

Schedule 3

**Four Year Cash Flow Forecast (FY 2026 - FY2030)**  
**City of St Helena**

Prepared by Subcommittee for Finance Committee

|                                                      | <u>2025</u>       | <u>2026</u>       | <u>Baseline<br/>2027</u> | <u>2028</u>       | <u>2029</u>       | <u>2030</u>       |
|------------------------------------------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
| <b>Unassigned Fund Balance - Beginning of Period</b> |                   | 15,211,900        | 15,311,900               | 15,853,100        | 15,974,760        | 15,642,505        |
| Revenue                                              |                   | 21,000,000        | 22,330,000               | 22,999,900        | 23,689,897        | 24,400,594        |
| Expenses                                             |                   | <u>20,900,000</u> | <u>21,788,800</u>        | <u>22,878,240</u> | <u>24,022,152</u> | <u>25,223,260</u> |
| Surplus/Deficit                                      |                   | 100,000           | 541,200                  | 121,660           | (332,255)         | (822,666)         |
| <b>Unassigned Fund Balance - End of Period</b>       | <b>15,211,900</b> | <b>15,311,900</b> | <b>15,853,100</b>        | <b>15,974,760</b> | <b>15,642,505</b> | <b>14,819,839</b> |
| <b>Percent of Total Expenses</b>                     |                   | <b>73%</b>        | <b>73%</b>               | <b>70%</b>        | <b>65%</b>        | <b>59%</b>        |

**Required Supplementary Information**  
**City of St. Helena**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended June 30, 2011**

|                                                    | <u>Budgeted Amounts</u> |                     |                           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------|-------------------------|---------------------|---------------------------|---------------------------------------------------------|
|                                                    | <u>Original</u>         | <u>Final</u>        | <u>Actual<br/>Amounts</u> |                                                         |
| <b>Fund Balance, July 1</b>                        | \$ 3,437,134            | \$ 3,437,134        | \$ 3,437,134              | \$ -                                                    |
| <b>Resources (inflows):</b>                        |                         |                     |                           |                                                         |
| Property taxes                                     | 2,714,700               | 2,714,700           | 2,906,026                 | 191,326                                                 |
| Sales taxes                                        | 2,012,581               | 2,012,581           | 2,073,118                 | 60,537                                                  |
| Transient occupancy taxes                          | 1,082,000               | 1,082,000           | 1,465,172                 | 383,172                                                 |
| Other taxes                                        | 196,640                 | 196,640             | 191,025                   | (5,615)                                                 |
| License permits                                    | 317,800                 | 317,800             | 293,842                   | (23,958)                                                |
| Fines and forfeits                                 | 75,600                  | 75,600              | 52,396                    | (23,204)                                                |
| Interest and rents                                 | 195,800                 | 195,800             | 227,014                   | 31,214                                                  |
| Intergovernmental                                  | 577,936                 | 577,936             | 596,996                   | 19,060                                                  |
| Charges for services                               | 235,515                 | 235,515             | 286,567                   | 51,052                                                  |
| Miscellaneous                                      | 13,500                  | 23,966              | 53,894                    | 29,928                                                  |
| Transfers in                                       | -                       | 54,578              | 75,955                    | 21,377                                                  |
|                                                    |                         |                     |                           |                                                         |
| Amounts available for<br>charges to appropriations | <u>10,859,206</u>       | <u>10,924,250</u>   | <u>11,659,139</u>         | <u>734,889</u>                                          |
| <b>Charges to appropriations:</b>                  |                         |                     |                           |                                                         |
| <b>General government:</b>                         |                         |                     |                           |                                                         |
| City Council                                       | 198,439                 | 225,938             | 254,100                   | (28,162)                                                |
| City Manager\Clerk                                 | 197,186                 | 199,186             | 198,738                   | 448                                                     |
| City Attorney                                      | 144,820                 | 179,820             | 183,641                   | (3,821)                                                 |
| Planning                                           | 765,979                 | 823,017             | 786,326                   | 36,691                                                  |
| Government Buildings                               | 372,916                 | 357,916             | 342,328                   | 15,588                                                  |
| Financial administration                           | 194,612                 | 222,996             | 221,980                   | 1,016                                                   |
| Public works administration                        | 118,917                 | 118,917             | 110,591                   | 8,326                                                   |
| <b>Nondepartmental:</b>                            |                         |                     |                           |                                                         |
| Liability insurance                                | 178,905                 | 178,904             | 173,984                   | 4,920                                                   |
| Community support                                  | 59,966                  | 59,966              | 46,703                    | 13,263                                                  |
| Other nondepartmental                              | 116,577                 | 70,577              | 142,490                   | (71,913)                                                |
| <b>Public safety:</b>                              |                         |                     |                           |                                                         |
| Police services                                    | 2,285,008               | 2,414,971           | 2,436,401                 | (21,430)                                                |
| Fire services                                      | 656,123                 | 630,136             | 460,523                   | 169,613                                                 |
| <b>Streets</b>                                     | 309,837                 | 299,837             | 278,502                   | 21,335                                                  |
| <b>Library</b>                                     | 864,032                 | 850,852             | 843,214                   | 7,638                                                   |
| <b>Parks and recreation:</b>                       | 627,198                 | 638,498             | 640,750                   | (2,252)                                                 |
| <b>Debt service</b>                                | 449,897                 | 336,896             | 248,489                   | 88,407                                                  |
| <b>Transfers out</b>                               | <u>591,942</u>          | <u>897,266</u>      | <u>520,563</u>            | <u>376,703</u>                                          |
|                                                    |                         |                     |                           |                                                         |
| Total charges to appropriations                    | <u>8,132,354</u>        | <u>8,505,693</u>    | <u>7,889,323</u>          | <u>616,370</u>                                          |
|                                                    |                         |                     |                           |                                                         |
| Fund Balance, June 30                              | <u>\$ 2,726,852</u>     | <u>\$ 2,418,557</u> | <u>\$ 3,769,816</u>       | <u>\$ 1,351,259</u>                                     |

**Required Supplementary Information**  
**City of St. Helena**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended June 30, 2012**

|                                                    | <u>Budgeted Amounts</u> |                     |                           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------|-------------------------|---------------------|---------------------------|---------------------------------------------------------|
|                                                    | <u>Original</u>         | <u>Final</u>        | <u>Actual<br/>Amounts</u> |                                                         |
| <b>Fund Balance, July 1</b>                        | \$ 3,769,816            | \$ 3,769,816        | \$ 3,769,816              | \$ -                                                    |
| Resources (inflows):                               |                         |                     |                           |                                                         |
| Property taxes                                     | 3,400,704               | 3,400,989           | 3,454,803                 | 53,814                                                  |
| Sales taxes                                        | 2,178,778               | 2,178,778           | 2,130,561                 | (48,217)                                                |
| Transient occupancy taxes                          | 1,259,833               | 1,259,833           | 1,535,388                 | 275,555                                                 |
| Other taxes                                        | 198,306                 | 198,306             | 256,264                   | 57,958                                                  |
| License permits                                    | 320,120                 | 320,120             | 421,463                   | 101,343                                                 |
| Fines and forfeits                                 | 78,427                  | 78,427              | 70,658                    | (7,769)                                                 |
| Interest and rents                                 | 202,853                 | 202,853             | 231,494                   | 28,641                                                  |
| Intergovernmental                                  | 91,100                  | 110,705             | 106,535                   | (4,170)                                                 |
| Charges for services                               | 237,270                 | 249,420             | 364,544                   | 115,124                                                 |
| Miscellaneous                                      | 23,546                  | 6,050               | 94,803                    | 88,753                                                  |
| Transfers in                                       | 37,000                  | 37,000              | 37,000                    | -                                                       |
| Amounts available for<br>charges to appropriations | <u>11,797,753</u>       | <u>11,812,297</u>   | <u>12,473,329</u>         | <u>661,032</u>                                          |
| <b>Charges to appropriations:</b>                  |                         |                     |                           |                                                         |
| <b>General government:</b>                         |                         |                     |                           |                                                         |
| City Council                                       | 219,600                 | 219,600             | 199,711                   | 19,889                                                  |
| City Manager/Clerk                                 | 214,284                 | 201,996             | 208,146                   | (6,150)                                                 |
| City Attorney                                      | 202,788                 | 202,788             | 364,820                   | (162,032)                                               |
| Planning                                           | 926,633                 | 926,633             | 756,624                   | 170,009                                                 |
| Government Buildings                               | 379,619                 | 379,576             | 353,332                   | 26,244                                                  |
| Financial administration                           | 243,920                 | 264,811             | 280,783                   | (15,972)                                                |
| Public works administration                        | 153,617                 | 153,616             | 189,454                   | (35,838)                                                |
| Nondepartmental:                                   |                         |                     |                           |                                                         |
| Liability insurance                                | 178,905                 | 187,749             | 138,515                   | 49,234                                                  |
| Community support                                  | 59,966                  | 98,764              | 98,356                    | 408                                                     |
| Other nondepartmental                              | 207,698                 | 161,285             | 113,366                   | 47,919                                                  |
| <b>Public safety:</b>                              |                         |                     |                           |                                                         |
| Police services                                    | 2,437,622               | 2,437,622           | 2,505,342                 | (67,720)                                                |
| Fire services                                      | 579,702                 | 602,206             | 593,163                   | 9,043                                                   |
| <b>Streets and storm drains</b>                    | 313,579                 | 313,579             | 297,545                   | 16,034                                                  |
| <b>Library</b>                                     | 846,499                 | 886,841             | 869,208                   | 17,633                                                  |
| <b>Parks and recreation:</b>                       | 701,909                 | 701,954             | 698,195                   | 3,759                                                   |
| <b>Debt service</b>                                | 236,275                 | 236,275             | 236,275                   | -                                                       |
| <b>Transfers out</b>                               | <u>125,321</u>          | <u>268,262</u>      | <u>300,039</u>            | <u>(31,777)</u>                                         |
| Total charges to appropriations                    | <u>8,027,937</u>        | <u>8,243,557</u>    | <u>8,202,874</u>          | <u>40,683</u>                                           |
| Fund Balance, June 30                              | <u>\$ 3,769,816</u>     | <u>\$ 3,568,740</u> | <u>\$ 4,270,455</u>       | <u>\$ 701,715</u>                                       |

**Required Supplementary Information**  
**City of St. Helena**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended June 30, 2013**

|                                                    | <u>Budgeted Amounts</u> |                     |                           |                                                                   |
|----------------------------------------------------|-------------------------|---------------------|---------------------------|-------------------------------------------------------------------|
|                                                    | <u>Original</u>         | <u>Final</u>        | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
| <b>Fund Balance, July 1</b>                        | \$ 4,270,455            | \$ 4,270,455        | \$ 4,007,422              | \$ (263,033)                                                      |
| <b>Resources (inflows):</b>                        |                         |                     |                           |                                                                   |
| Property taxes                                     | 3,398,194               | 3,398,194           | 3,561,932                 | 163,738                                                           |
| Sales taxes                                        | 2,226,416               | 2,226,416           | 2,386,053                 | 159,637                                                           |
| Transient occupancy taxes                          | 1,540,889               | 1,540,889           | 1,612,399                 | 71,510                                                            |
| Other taxes                                        | 206,306                 | 206,306             | 248,181                   | 41,875                                                            |
| License permits                                    | 376,400                 | 376,400             | 437,638                   | 61,238                                                            |
| Fines and forfeits                                 | 76,700                  | 76,700              | 72,300                    | (4,400)                                                           |
| Interest and rents                                 | 221,153                 | 221,153             | 218,940                   | (2,213)                                                           |
| Intergovernmental                                  | 76,265                  | 76,265              | 181,096                   | 104,831                                                           |
| Charges for services                               | 343,495                 | 345,495             | 434,875                   | 89,380                                                            |
| Miscellaneous                                      | 207,000                 | 207,000             | 318,892                   | 111,892                                                           |
| Transfers in                                       | 2,563                   | 2,563               | -                         | (2,563)                                                           |
|                                                    | <u>12,945,836</u>       | <u>12,947,836</u>   | <u>13,479,728</u>         | <u>531,892</u>                                                    |
| Amounts available for<br>charges to appropriations |                         |                     |                           |                                                                   |
|                                                    | <u>12,945,836</u>       | <u>12,947,836</u>   | <u>13,479,728</u>         | <u>531,892</u>                                                    |
| <b>Charges to appropriations:</b>                  |                         |                     |                           |                                                                   |
| <b>General government:</b>                         |                         |                     |                           |                                                                   |
| City Council                                       | 227,625                 | 227,625             | 200,158                   | 27,467                                                            |
| City Manager\Clerk                                 | 345,904                 | 345,904             | 340,335                   | 5,569                                                             |
| City Attorney                                      | 292,000                 | 292,000             | 477,028                   | (185,028)                                                         |
| Planning                                           | 504,088                 | 541,403             | 444,946                   | 96,457                                                            |
| Financial administration                           | 265,235                 | 265,235             | 252,882                   | 12,353                                                            |
| <b>Nondepartmental:</b>                            |                         |                     |                           |                                                                   |
| Liability insurance                                | 194,907                 | 194,907             | 166,232                   | 28,675                                                            |
| Community support                                  | 85,689                  | 85,689              | 74,088                    | 11,601                                                            |
| Other nondepartmental                              | 72,877                  | 72,877              | 162,089                   | (89,212)                                                          |
| <b>Public safety:</b>                              |                         |                     |                           |                                                                   |
| Police services                                    | 2,427,046               | 2,427,046           | 2,651,846                 | (224,800)                                                         |
| Fire services                                      | 547,146                 | 547,146             | 588,338                   | (41,192)                                                          |
| <b>Public works</b>                                | 1,212,678               | 1,213,241           | 1,271,763                 | (58,522)                                                          |
| <b>Library</b>                                     | 850,139                 | 850,139             | 876,191                   | (26,052)                                                          |
| <b>Parks and recreation:</b>                       | 78,357                  | 78,357              | 70,989                    | 7,368                                                             |
| <b>Debt service</b>                                | 236,276                 | 236,276             | 236,275                   | 1                                                                 |
| <b>Transfers out</b>                               | 376,042                 | 1,337,414           | 1,135,415                 | 201,999                                                           |
|                                                    | <u>7,716,009</u>        | <u>8,715,259</u>    | <u>8,948,575</u>          | <u>(233,316)</u>                                                  |
| Total charges to appropriations                    |                         |                     |                           |                                                                   |
|                                                    | <u>\$ 5,229,827</u>     | <u>\$ 4,232,577</u> | <u>\$ 4,531,153</u>       | <u>\$ 298,576</u>                                                 |
| Fund Balance, June 30                              |                         |                     |                           |                                                                   |
|                                                    | <u>\$ 5,229,827</u>     | <u>\$ 4,232,577</u> | <u>\$ 4,531,153</u>       | <u>\$ 298,576</u>                                                 |



**Required Supplementary Information**  
**City of St. Helena**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended June 30, 2014**

|                                                    | Budgeted Amounts |              | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------------|------------------|--------------|-------------------|---------------------------------------------------------|
|                                                    | Original         | Final        |                   |                                                         |
| <b>Fund Balance, July 1</b>                        | \$ 3,376,711     | \$ 4,531,153 | \$ 4,531,153      | \$ -                                                    |
| Resources (inflows):                               |                  |              |                   |                                                         |
| Property taxes                                     | 3,345,710        | 3,345,710    | 3,843,026         | 497,316                                                 |
| Sales taxes                                        | 2,444,542        | 2,444,542    | 2,594,935         | 150,393                                                 |
| Transient occupancy taxes                          | 1,645,114        | 1,645,114    | 1,732,607         | 87,493                                                  |
| Other taxes                                        | 385,200          | 401,547      | 449,301           | 47,754                                                  |
| License permits                                    | 187,200          | 187,200      | 312,156           | 124,956                                                 |
| Fines and forfeits                                 | 70,200           | 76,200       | 97,115            | 20,915                                                  |
| Interest and rents                                 | 218,000          | 212,000      | 224,494           | 12,494                                                  |
| Intergovernmental                                  | 23,747           | 36,256       | 141,210           | 104,954                                                 |
| Charges for services                               | 439,552          | 444,253      | 418,076           | (26,177)                                                |
| Miscellaneous                                      | 18,700           | 14,000       | 219,948           | 205,948                                                 |
| Amounts available for<br>charges to appropriations | 12,154,676       | 13,337,975   | 14,564,021        | 1,226,046                                               |
| <b>Charges to appropriations:</b>                  |                  |              |                   |                                                         |
| <b>General government:</b>                         |                  |              |                   |                                                         |
| City Council                                       | 155,286          | 163,086      | 106,586           | 56,500                                                  |
| City Manager\Clerk                                 | 287,841          | 287,841      | 406,831           | (118,990)                                               |
| City Attorney                                      | 495,000          | 495,000      | 517,111           | (22,111)                                                |
| Planning                                           | 404,272          | 437,814      | 575,237           | (137,423)                                               |
| Financial administration                           | 257,738          | 257,738      | 267,158           | (9,420)                                                 |
| <b>Nondepartmental:</b>                            |                  |              |                   |                                                         |
| Liability insurance                                | 144,177          | 144,177      | 160,585           | (16,408)                                                |
| Community support                                  | 85,689           | 85,689       | 81,037            | 4,652                                                   |
| Other nondepartmental                              | 228,976          | 289,371      | 374,211           | (84,840)                                                |
| <b>Public safety:</b>                              |                  |              |                   |                                                         |
| Police services                                    | 2,592,445        | 2,617,930    | 2,737,259         | (119,329)                                               |
| Fire services                                      | 556,050          | 591,233      | 595,771           | (4,538)                                                 |
| <b>Public works</b>                                | 1,359,256        | 1,377,462    | 1,355,577         | 21,885                                                  |
| <b>Library</b>                                     | 856,756          | 856,756      | 918,757           | (62,001)                                                |
| <b>Parks and recreation:</b>                       | 78,956           | 78,956       | 79,605            | (649)                                                   |
| <b>Debt service</b>                                | 236,275          | 236,275      | 236,275           | -                                                       |
| <b>Transfers out</b>                               | 1,039,228        | 974,296      | 2,886,337         | (1,912,041)                                             |
| Total charges to appropriations                    | 8,777,945        | 8,893,624    | 11,298,337        | (2,404,713)                                             |
| Fund Balance, June 30                              | \$ 3,376,731     | \$ 4,444,351 | \$ 3,265,684      | \$ (1,178,667)                                          |

**City of St. Helena**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2015**

|                                                      | Budgeted Amounts |              | Actual       | Variance with |
|------------------------------------------------------|------------------|--------------|--------------|---------------|
|                                                      | Original         | Final        | Amounts      | Final Budget  |
|                                                      |                  |              |              | Positive      |
|                                                      |                  |              |              | (Negative)    |
| <b>REVENUES</b>                                      |                  |              |              |               |
| Property Taxes                                       | \$ 2,952,298     | \$ 3,704,917 | \$ 3,958,142 | \$ 253,225    |
| Sales and Other Taxes                                | 4,450,785        | 4,453,785    | 4,768,705    | 314,920       |
| Charges for Services                                 | 459,000          | 87,853       | 247,249      | 159,396       |
| Fines and Forfeitures                                | 70,200           | 77,700       | 112,156      | 34,456        |
| Licenses and Permits                                 | 510,700          | 716,850      | 800,588      | 83,738        |
| Development Fees                                     | 9,000            | 9,000        | 17,600       | 8,600         |
| Intergovernmental                                    | 584,429          | 85,118       | 286,557      | 201,439       |
| Interest and Rents                                   | 236,350          | 189,000      | 224,231      | 35,231        |
| Other Revenues                                       | 85,000           | 92,112       | 80,036       | (12,076)      |
| Total Revenues                                       | 9,357,762        | 9,416,335    | 10,495,264   | 1,078,929     |
| <b>EXPENDITURES</b>                                  |                  |              |              |               |
| Current:                                             |                  |              |              |               |
| General Government                                   | 1,875,741        | 2,571,520    | 2,420,068    | 151,452       |
| Planning and Building                                | 731,099          | 873,127      | 671,178      | 201,949       |
| Public Safety                                        | 3,462,170        | 3,500,077    | 3,716,599    | (216,522)     |
| Public Works                                         | 1,508,051        | 1,555,981    | 1,543,125    | 12,856        |
| Library                                              | 1,007,966        | 1,007,966    | 1,040,972    | (33,006)      |
| Parks and Recreation                                 | 84,995           | 84,795       | 401,968      | (317,173)     |
| Capital Outlay                                       | 15,000           | 15,000       | 10,990       | 4,010         |
| Debt Service:                                        |                  |              |              |               |
| Principal                                            | 205,810          | 205,810      | 206,271      | (461)         |
| Interest                                             | 30,465           | 30,465       | 30,809       | (344)         |
| Total Expenditures                                   | 8,921,297        | 9,844,741    | 10,041,980   | (197,239)     |
| Excess (Deficiency) of Revenues<br>over Expenditures | 436,465          | (428,406)    | 453,284      | 881,690       |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |              |              |               |
| Transfers In                                         | 37,757           | 37,757       | 36,240       | (1,517)       |
| Transfers Out                                        | (1,650,802)      | (1,414,259)  | (1,075,221)  | 339,038       |
| Total Other Financing Sources (Uses)                 | (1,613,045)      | (1,376,502)  | (1,038,981)  | 337,521       |
| Net Change in Fund Balances                          | (1,176,580)      | (1,804,908)  | (585,697)    | 1,219,211     |
| Fund Balance, Beginning of Year                      | 3,399,605        | 3,399,605    | 3,399,605    | -             |
| Prior Period Adjustment                              | -                | -            | 453,163      | 453,163       |
| Fund Balance, End of Year                            | \$ 2,223,025     | \$ 1,594,697 | \$ 3,267,071 | \$ 1,672,374  |

**City of St. Helena**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2016**

|                                                      | Budgeted Amounts |              | Actual       | Variance with |
|------------------------------------------------------|------------------|--------------|--------------|---------------|
|                                                      | Original         | Final        | Amounts      | Final Budget  |
|                                                      |                  |              |              | Positive      |
|                                                      |                  |              |              | (Negative)    |
| <b>REVENUES</b>                                      |                  |              |              |               |
| Property Taxes                                       | \$ 3,823,662     | \$ 3,823,662 | \$ 4,112,115 | \$ 288,453    |
| Sales and Other Taxes                                | 4,892,294        | 4,892,294    | 5,236,044    | 343,750       |
| Charges for Services                                 | 275,570          | 320,303      | 315,199      | (5,104)       |
| Fines and Forfeitures                                | 99,100           | 100,100      | 126,299      | 26,199        |
| Licenses and Permits                                 | 776,700          | 896,718      | 1,008,260    | 111,542       |
| Development Fees                                     | 9,000            | 9,000        | 21,600       | 12,600        |
| Intergovernmental                                    | 56,490           | 120,484      | 381,809      | 261,325       |
| Interest and Rents                                   | 176,000          | 182,500      | 222,883      | 40,383        |
| Other Revenues                                       | 52,484           | 124,232      | 111,161      | (13,071)      |
| Total Revenues                                       | 10,161,300       | 10,469,293   | 11,535,370   | 1,066,077     |
| <b>EXPENDITURES</b>                                  |                  |              |              |               |
| Current:                                             |                  |              |              |               |
| General Government                                   | 2,246,713        | 2,480,037    | 2,255,466    | 224,571       |
| Planning and Building                                | 771,928          | 866,930      | 823,484      | 43,446        |
| Public Safety                                        | 3,294,471        | 3,468,119    | 3,548,319    | (80,200)      |
| Public Works                                         | 1,678,224        | 1,804,193    | 1,585,475    | 218,718       |
| Library                                              | 849,517          | 830,209      | 797,217      | 32,992        |
| Parks and Recreation                                 | 489,955          | 537,342      | 481,896      | 55,446        |
| Capital Outlay                                       | 40,134           | 40,134       | 40,134       | -             |
| Debt Service:                                        |                  |              |              |               |
| Principal                                            | 589,571          | 589,828      | 590,051      | (223)         |
| Interest                                             | 173,509          | 173,252      | 173,029      | 223           |
| Total Expenditures                                   | 10,134,022       | 10,790,044   | 10,295,071   | 494,973       |
| Excess (Deficiency) of Revenues<br>over Expenditures | 27,278           | (320,751)    | 1,240,299    | 1,561,050     |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |              |              |               |
| Transfers In                                         | -                | -            | -            | -             |
| Transfers Out                                        | -                | -            | -            | -             |
| Total Other Financing Sources (Uses)                 | -                | -            | -            | -             |
| Net Change in Fund Balances                          | 27,278           | (320,751)    | 1,240,299    | 1,561,050     |
| Fund Balance, Beginning of Year                      | 3,267,071        | 3,267,071    | 3,267,071    | -             |
| Prior Period Adjustment                              | -                | -            | (54,862)     | (54,862)      |
| Fund Balance, End of Year                            | \$ 3,294,349     | \$ 2,946,320 | \$ 4,452,508 | \$ 1,506,188  |

**City of St. Helena**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2017**

|                                                      | Budgeted Amounts |              | Actual       | Variance with                          |
|------------------------------------------------------|------------------|--------------|--------------|----------------------------------------|
|                                                      | Original         | Final        | Amounts      | Final Budget<br>Positive<br>(Negative) |
| <b>REVENUES</b>                                      |                  |              |              |                                        |
| Property Taxes                                       | \$ 3,946,046     | \$ 4,086,046 | \$ 4,277,441 | \$ 191,395                             |
| Sales and Other Taxes                                | 5,272,109        | 5,512,109    | 5,771,414    | 259,305                                |
| Charges for Services                                 | 242,645          | 249,645      | 326,345      | 76,700                                 |
| Fines and Forfeitures                                | 70,250           | 50,250       | 146,673      | 96,423                                 |
| Licenses and Permits                                 | 888,603          | 888,603      | 1,040,863    | 152,260                                |
| Development Fees                                     | 6,500            | 6,500        | 20,800       | 14,300                                 |
| Intergovernmental                                    | 80,255           | 249,982      | 230,529      | (19,453)                               |
| Interest and Rents                                   | 191,200          | 191,200      | 146,300      | (44,900)                               |
| Other Revenues                                       | 54,700           | 108,377      | 205,336      | 96,959                                 |
| Total Revenues                                       | 10,752,308       | 11,342,712   | 12,165,701   | 822,989                                |
| <b>EXPENDITURES</b>                                  |                  |              |              |                                        |
| Current:                                             |                  |              |              |                                        |
| General Government                                   | 2,350,045        | 2,817,437    | 2,616,718    | 200,719                                |
| Planning and Building                                | 976,373          | 1,010,021    | 898,802      | 111,219                                |
| Public Safety                                        | 3,853,357        | 4,050,143    | 3,676,832    | 373,311                                |
| Public Works                                         | 1,837,757        | 1,933,514    | 1,530,338    | 403,176                                |
| Library                                              | 842,177          | 845,067      | 823,975      | 21,092                                 |
| Parks and Recreation                                 | 579,821          | 589,053      | 546,246      | 42,807                                 |
| Capital Outlay                                       | -                | -            | -            | -                                      |
| Debt Service:                                        |                  |              |              |                                        |
| Principal                                            | 292,576          | 292,576      | 218,030      | 74,546                                 |
| Interest                                             | 18,699           | 18,699       | 18,245       | 454                                    |
| Total Expenditures                                   | 10,750,805       | 11,556,510   | 10,329,186   | 1,227,324                              |
| Excess (Deficiency) of Revenues<br>over Expenditures | 1,503            | (213,798)    | 1,836,515    | 2,050,313                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |              |              |                                        |
| Transfers In                                         | 344,995          | 491,750      | -            | (491,750)                              |
| Transfers Out                                        | (391,678)        | (1,017,513)  | (721,561)    | 295,952                                |
| Total Other Financing Sources (Uses)                 | (46,683)         | (525,763)    | (721,561)    | (195,798)                              |
| Net Change in Fund Balances                          | (45,180)         | (739,561)    | 1,114,954    | 1,854,515                              |
| Fund Balance, Beginning of Year                      | 4,452,508        | 4,452,508    | 4,452,508    | -                                      |
| Fund Balance, End of Year                            | \$ 4,407,328     | \$ 3,712,947 | \$ 5,567,462 | \$ 1,854,515                           |

**City of St. Helena**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2018**

|                                                      | Budgeted Amounts |              | Actual       | Variance with |
|------------------------------------------------------|------------------|--------------|--------------|---------------|
|                                                      | Original         | Final        | Amounts      | Final Budget  |
|                                                      |                  |              |              | Positive      |
|                                                      |                  |              |              | (Negative)    |
| <b>REVENUES</b>                                      |                  |              |              |               |
| Property Taxes                                       | \$ 4,384,759     | \$ 4,517,487 | \$ 4,718,495 | \$ 201,008    |
| Sales and Other Taxes                                | 7,315,459        | 7,065,458    | 7,827,446    | 761,988       |
| Charges for Services                                 | 219,895          | 317,200      | 257,679      | (59,521)      |
| Fines and Forfeitures                                | 34,500           | 34,500       | 190,710      | 156,210       |
| Licenses and Permits                                 | 919,532          | 917,032      | 963,653      | 46,621        |
| Development Fees                                     | 6,500            | 6,500        | 20,325       | 13,825        |
| Intergovernmental                                    | 70,955           | 154,383      | 392,460      | 238,077       |
| Interest and Rents                                   | 184,550          | 139,814      | 179,410      | 39,596        |
| Other Revenues                                       | 120,450          | 187,800      | 194,887      | 7,087         |
| Total Revenues                                       | 13,256,600       | 13,340,174   | 14,745,065   | 1,404,891     |
| <b>EXPENDITURES</b>                                  |                  |              |              |               |
| Current:                                             |                  |              |              |               |
| General Government                                   | 2,588,870        | 2,724,202    | 2,386,535    | 337,667       |
| Planning and Building                                | 1,053,998        | 1,405,220    | 1,117,438    | 287,782       |
| Public Safety                                        | 4,204,279        | 4,334,175    | 4,206,490    | 127,685       |
| Public Works                                         | 1,895,951        | 2,127,086    | 1,774,192    | 352,894       |
| Library                                              | 947,736          | 973,376      | 843,002      | 130,374       |
| Parks and Recreation                                 | 701,994          | 715,594      | 614,458      | 101,136       |
| Capital Outlay                                       | -                | 56,010       | -            | 56,010        |
| Debt Service:                                        |                  |              |              |               |
| Principal                                            | 292,576          | 298,750      | 223,722      | 75,028        |
| Interest                                             | 18,699           | 12,600       | 12,553       | 47            |
| Total Expenditures                                   | 11,704,103       | 12,647,013   | 11,178,390   | 1,468,623     |
| Excess (Deficiency) of Revenues<br>over Expenditures | 1,552,497        | 693,161      | 3,566,675    | 2,873,514     |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |              |              |               |
| Transfers In                                         | 30,000           | 36,360       | 44           | (36,316)      |
| Transfers Out                                        | (1,446,900)      | (1,899,905)  | (1,491,894)  | 408,011       |
| Total Other Financing Sources (Uses)                 | (1,416,900)      | (1,863,545)  | (1,491,850)  | 371,695       |
| Net Change in Fund Balances                          | 135,597          | (1,170,384)  | 2,074,825    | 3,245,209     |
| Fund Balance, Beginning of Year                      | 5,567,462        | 5,567,462    | 5,567,462    | -             |
| Fund Balance, End of Year                            | \$ 5,703,059     | \$ 4,397,078 | \$ 7,642,287 | \$ 3,245,209  |

**City of St. Helena**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2019**

|                                                      | Budgeted Amounts |              | Actual       | Variance with |
|------------------------------------------------------|------------------|--------------|--------------|---------------|
|                                                      | Original         | Final        | Amounts      | Final Budget  |
|                                                      |                  |              |              | Positive      |
|                                                      |                  |              |              | (Negative)    |
| <b>REVENUES</b>                                      |                  |              |              |               |
| Property Taxes                                       | \$ 4,566,939     | \$ 5,102,024 | \$ 5,235,189 | \$ 133,165    |
| Sales and Other Taxes                                | 8,338,398        | 8,338,398    | 8,535,481    | 197,083       |
| Charges for Services                                 | 261,607          | 275,607      | 205,682      | (69,925)      |
| Fines and Forfeitures                                | 65,203           | 68,991       | 225,572      | 156,581       |
| Licenses and Permits                                 | 949,796          | 949,796      | 884,147      | (65,649)      |
| Development Fees                                     | 13,519           | 18,519       | 25,600       | 7,081         |
| Intergovernmental                                    | 64,636           | 65,636       | 632,458      | 566,822       |
| Interest and Rents                                   | 96,040           | 170,040      | 418,120      | 248,080       |
| Other Revenues                                       | 102,788          | 108,000      | 194,506      | 86,506        |
| Total Revenues                                       | 14,458,926       | 15,097,011   | 16,356,755   | 1,259,744     |
| <b>EXPENDITURES</b>                                  |                  |              |              |               |
| Current:                                             |                  |              |              |               |
| General Government                                   | 2,924,164        | 3,459,166    | 3,029,631    | 429,535       |
| Planning and Building                                | 1,157,552        | 1,335,877    | 1,160,983    | 174,894       |
| Public Safety                                        | 4,423,556        | 4,617,489    | 4,526,949    | 90,540        |
| Public Works                                         | 2,103,814        | 2,384,757    | 2,291,251    | 93,506        |
| Library                                              | 1,055,590        | 1,076,883    | 998,494      | 78,389        |
| Parks and Recreation                                 | 731,250          | 748,584      | 696,808      | 51,776        |
| Capital Outlay                                       | -                | 65,600       | 10,760       | 54,840        |
| Debt Service:                                        |                  |              |              |               |
| Principal                                            | 135,320          | 135,320      | 135,320      | -             |
| Interest                                             | 7,064            | 7,064        | 6,984        | 80            |
| Total Expenditures                                   | 12,538,310       | 13,830,740   | 12,857,180   | 973,560       |
| Excess (Deficiency) of Revenues<br>over Expenditures | 1,920,616        | 1,266,271    | 3,499,575    | 2,233,304     |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |              |              |               |
| Transfers In                                         | 3,565            | 51,396       | 4,526        | (46,870)      |
| Transfers Out                                        | (2,345,909)      | (2,143,209)  | (1,940,589)  | 202,620       |
| Total Other Financing Sources (Uses)                 | (2,342,344)      | (2,091,813)  | (1,936,063)  | 155,750       |
| Net Change in Fund Balances                          | (421,728)        | (825,542)    | 1,563,512    | 2,389,054     |
| Fund Balance, Beginning of Year                      | 7,642,287        | 7,642,287    | 7,642,287    | -             |
| Fund Balance, End of Year                            | \$ 7,220,559     | \$ 6,816,745 | \$ 9,205,799 | \$ 2,389,054  |

**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, 2020**

|                                                              | Budgeted Amounts |              | Actual<br>Amounts | Variance with<br>Final Budget |
|--------------------------------------------------------------|------------------|--------------|-------------------|-------------------------------|
|                                                              | Original         | Final        |                   |                               |
| REVENUES                                                     |                  |              |                   |                               |
| Property Taxes                                               | \$ 4,982,012     | \$ 5,341,869 | \$ 5,407,510      | \$ 65,641                     |
| Sales and Other Taxes                                        | 8,658,033        | 8,688,097    | 7,237,906         | (1,450,191)                   |
| Charges for Services                                         | 248,768          | 292,768      | 138,765           | (154,003)                     |
| Fines and Forfeitures                                        | 94,375           | 109,825      | 142,503           | 32,678                        |
| Licenses and Permits                                         | 936,843          | 936,843      | 876,734           | (60,109)                      |
| Development Fees                                             | 28,000           | 28,000       | 19,360            | (8,640)                       |
| Intergovernmental                                            | 57,606           | 84,606       | 199,394           | 114,788                       |
| Interest and Rents                                           | 96,425           | 96,425       | 305,202           | 208,777                       |
| Other Revenues                                               | 116,700          | 131,200      | 90,801            | (40,399)                      |
| Total Revenues                                               | 15,218,762       | 15,709,633   | 14,418,175        | (1,291,458)                   |
| EXPENDITURES                                                 |                  |              |                   |                               |
| Current:                                                     |                  |              |                   |                               |
| General Government                                           | 3,445,700        | 4,081,288    | 3,275,582         | (805,706)                     |
| Planning and Building                                        | 1,457,157        | 1,470,568    | 911,671           | (558,897)                     |
| Public Safety                                                | 4,827,228        | 4,866,707    | 4,635,211         | (231,496)                     |
| Public Works                                                 | 2,333,462        | 2,560,424    | 2,352,883         | (207,541)                     |
| Library                                                      | 1,031,603        | 1,031,603    | 994,165           | (37,438)                      |
| Parks and Recreation                                         | 859,041          | 934,509      | 798,100           | (136,409)                     |
| Capital Outlay                                               | -                | 51,600       | -                 | (51,600)                      |
| Debt Service:                                                |                  |              |                   |                               |
| Principal                                                    | 138,416          | 138,416      | 138,466           | 50                            |
| Interest                                                     | 3,968            | 3,968        | 3,918             | (50)                          |
| Total Expenditures                                           | 14,096,575       | 15,139,083   | 13,109,996        | (2,029,087)                   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 1,122,187        | 570,550      | 1,308,179         | 737,629                       |
| OTHER FINANCING SOURCES (USES)                               |                  |              |                   |                               |
| Transfers In                                                 | 446,307          | 446,307      | -                 | (446,307)                     |
| Transfers Out                                                | (1,600,197)      | (1,706,318)  | (1,375,310)       | 331,008                       |
| Total Other Financing Sources<br>(Uses)                      | (1,153,890)      | (1,260,011)  | (1,375,310)       | (115,299)                     |
| Net Change in Fund Balance                                   | (31,703)         | (689,461)    | (67,131)          | 622,330                       |
| Fund Balance, Beginning of Year                              | 9,205,799        | 9,205,799    | 9,205,799         | -                             |
| Fund Balance, End of Year                                    | \$ 9,174,096     | \$ 8,516,338 | \$ 9,138,668      | \$ 622,330                    |

**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, 2021**

|                                                              | Budgeted Amounts |              | Actual<br>Amounts | Variance with<br>Final Budget |
|--------------------------------------------------------------|------------------|--------------|-------------------|-------------------------------|
|                                                              | Original         | Final        |                   |                               |
| <b>REVENUES</b>                                              |                  |              |                   |                               |
| Property Taxes                                               | \$ 5,121,957     | \$ 5,690,764 | \$ 5,978,661      | \$ 287,897                    |
| Sales and Other Taxes                                        | 3,959,837        | 3,959,837    | 6,523,098         | 2,563,261                     |
| Charges for Services                                         | 95,115           | 95,115       | 54,212            | (40,903)                      |
| Fines and Forfeitures                                        | 105,246          | 105,246      | 34,035            | (71,211)                      |
| Licenses and Permits                                         | 613,256          | 713,256      | 926,000           | 212,744                       |
| Development Fees                                             | 20,325           | 20,325       | 20,800            | 475                           |
| Intergovernmental                                            | 132,734          | 2,804,655    | 2,322,213         | (482,442)                     |
| Interest and Rents                                           | 141,775          | 141,775      | (17,439)          | (159,214)                     |
| Other Revenues                                               | 199,000          | 149,000      | 169,372           | 20,372                        |
| Total Revenues                                               | 10,389,245       | 13,679,973   | 16,010,952        | 2,330,979                     |
| <b>EXPENDITURES</b>                                          |                  |              |                   |                               |
| Current:                                                     |                  |              |                   |                               |
| General Government                                           | 3,194,762        | 6,453,221    | 4,305,816         | (2,147,405)                   |
| Planning and Building                                        | 1,172,809        | 1,520,006    | 1,121,499         | (398,507)                     |
| Public Safety                                                | 4,340,110        | 4,965,360    | 5,171,896         | 206,536                       |
| Public Works                                                 | 2,492,005        | 2,603,225    | 2,063,249         | (539,976)                     |
| Library                                                      | 944,201          | 937,301      | 948,578           | 11,277                        |
| Parks and Recreation                                         | 821,688          | 821,688      | 621,288           | (200,400)                     |
| Debt Service:                                                |                  |              |                   |                               |
| Principal                                                    | 127,400          | 127,400      | 127,168           | (232)                         |
| Interest                                                     | 7,910            | 7,910        | 7,180             | (730)                         |
| Total Expenditures                                           | 13,100,885       | 17,436,111   | 14,366,674        | (3,069,437)                   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (2,711,640)      | (3,756,138)  | 1,644,278         | 5,400,416                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |              |                   |                               |
| Proceeds from Sale of Asset                                  | -                | -            | 160,000           | 160,000                       |
| Transfers In                                                 | 822,387          | 851,085      | 667,123           | (183,962)                     |
| Transfers Out                                                | (147,800)        | (147,800)    | (234,060)         | (86,260)                      |
| Total Other Financing Sources (Uses)                         | 674,587          | 703,285      | 593,063           | (110,222)                     |
| Net Change in Fund Balance                                   | (2,037,053)      | (3,052,853)  | 2,237,341         | 5,290,194                     |
| Fund Balance, Beginning of Fiscal Year                       | 11,376,009       | 11,376,009   | 11,376,009        | -                             |
| Fund Balance, End of Fiscal Year                             | \$ 9,338,956     | \$ 8,323,156 | \$ 13,613,350     | \$ 5,290,194                  |



**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, 2022**

|                                                              | Budgeted Amounts |               | Actual<br>Amounts | Variance with<br>Final Budget |
|--------------------------------------------------------------|------------------|---------------|-------------------|-------------------------------|
|                                                              | Original         | Final         |                   |                               |
| <b>REVENUES</b>                                              |                  |               |                   |                               |
| Property Taxes                                               | \$ 5,476,131     | \$ 5,888,932  | \$ 6,219,498      | \$ 330,566                    |
| Sales and Other Taxes                                        | 8,283,070        | 8,718,157     | 10,652,729        | 1,934,572                     |
| Charges for Services                                         | 52,815           | 52,815        | 117,500           | 64,685                        |
| Fines and Forfeitures                                        | 105,246          | 105,246       | 97,207            | (8,039)                       |
| Licenses and Permits                                         | 752,941          | 752,941       | 796,305           | 43,364                        |
| Development Fees                                             | 20,325           | 20,325        | 13,600            | (6,725)                       |
| Intergovernmental                                            | 632,896          | 807,760       | 2,379,401         | 1,571,641                     |
| Interest and Rents                                           | 145,293          | 145,293       | (231,577)         | (376,870)                     |
| Other Revenues                                               | 185,000          | 185,000       | 516,922           | 331,922                       |
| Total Revenues                                               | 15,653,717       | 16,676,469    | 20,561,585        | 3,885,116                     |
| <b>EXPENDITURES</b>                                          |                  |               |                   |                               |
| Current:                                                     |                  |               |                   |                               |
| General Government                                           | 4,731,504        | 6,758,557     | 3,989,423         | 2,769,134                     |
| Planning and Building                                        | 1,347,471        | 1,490,235     | 1,106,256         | 383,979                       |
| Public Safety                                                | 4,948,555        | 5,695,899     | 5,611,868         | 84,031                        |
| Public Works                                                 | 2,881,581        | 3,094,445     | 2,267,452         | 826,993                       |
| Library                                                      | 1,001,422        | 1,019,271     | 828,899           | 190,372                       |
| Parks and Recreation                                         | 701,597          | 701,597       | 563,639           | 137,958                       |
| Debt Service:                                                |                  |               |                   |                               |
| Principal                                                    | 58,222           | 58,222        | 58,222            | -                             |
| Interest                                                     | 5,097            | 5,097         | 5,097             | -                             |
| Total Expenditures                                           | 15,675,449       | 18,874,923    | 14,430,856        | 4,444,067                     |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (21,732)         | (2,198,454)   | 6,130,729         | 8,329,183                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |               |                   |                               |
| Transfers In                                                 | (1,972)          | (1,972)       | -                 | 1,972                         |
| Transfers Out                                                | -                | (147,800)     | (641,019)         | (493,219)                     |
| Total Other Financing Sources (Uses)                         | (1,972)          | (149,772)     | (641,019)         | (491,247)                     |
| Net Change in Fund Balance                                   | (23,704)         | (2,348,226)   | 5,489,710         | 7,837,936                     |
| Fund Balance, Beginning of Fiscal Year                       | 16,865,719       | 16,865,719    | 16,865,719        | -                             |
| Fund Balance, End of Fiscal Year                             | \$ 16,842,015    | \$ 14,517,493 | \$ 22,355,429     | \$ 7,837,936                  |

See accompanying note to required supplementary information.

**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, 2023**

|                                                              | Budgeted Amounts |              | Actual<br>Amounts | Variance with<br>Final Budget |
|--------------------------------------------------------------|------------------|--------------|-------------------|-------------------------------|
|                                                              | Original         | Final        |                   |                               |
| <b>REVENUES</b>                                              |                  |              |                   |                               |
| Property Taxes                                               | \$ 5,911,328     | \$ 6,443,411 | \$ 6,640,878      | \$ 197,467                    |
| Sales and Other Taxes                                        | 9,991,263        | 10,236,263   | 10,304,106        | 67,843                        |
| Charges for Services                                         | 52,650           | 93,150       | 81,156            | (11,994)                      |
| Fines and Forfeitures                                        | 99,800           | 99,800       | 78,177            | (21,623)                      |
| Licenses and Permits                                         | 752,300          | 756,200      | 907,196           | 150,996                       |
| Development Fees                                             | 10,000           | 10,000       | 7,200             | (2,800)                       |
| Intergovernmental                                            | 57,605           | 162,615      | 137,213           | (25,402)                      |
| Interest and Rents                                           | 63,760           | 63,760       | 258,663           | 194,903                       |
| Other Revenues                                               | 175,000          | 175,000      | 232,021           | 57,021                        |
| Total Revenues                                               | 17,113,706       | 18,040,199   | 18,646,610        | 606,411                       |
| <b>EXPENDITURES</b>                                          |                  |              |                   |                               |
| Current:                                                     |                  |              |                   |                               |
| General Government                                           | 6,616,734        | 8,757,741    | 4,473,909         | 4,283,832                     |
| Planning and Building                                        | 1,112,778        | 1,330,777    | 1,173,459         | 157,318                       |
| Public Safety                                                | 5,699,241        | 5,949,372    | 6,181,336         | (231,964)                     |
| Public Works                                                 | 3,316,359        | 4,793,969    | 2,673,292         | 2,120,677                     |
| Library                                                      | 934,708          | 954,708      | 908,441           | 46,267                        |
| Parks and Recreation                                         | 901,774          | 856,774      | 792,728           | 64,046                        |
| Capital Outlay                                               | -                | -            | 2,847,146         | (2,847,146)                   |
| Debt Service:                                                |                  |              |                   |                               |
| Principal                                                    | 61,284           | 61,284       | 61,284            | -                             |
| Interest                                                     | 3,482            | 3,482        | 3,482             | -                             |
| Total Expenditures                                           | 18,646,360       | 22,708,107   | 19,115,077        | 3,593,030                     |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,532,654)      | (4,667,908)  | (468,467)         | 4,199,441                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |              |                   |                               |
| Leases and SBITAs                                            | -                | -            | 1,438,122         | 1,438,122                     |
| Transfers In                                                 | (172,715)        | (172,715)    | -                 | 172,715                       |
| Transfers Out                                                | -                | (1,052,939)  | (2,102,939)       | (1,050,000)                   |
| Total Other Financing<br>Sources (Uses)                      | (172,715)        | (1,225,654)  | (664,817)         | 560,837                       |
| Net Change in Fund Balance                                   | (1,705,369)      | (5,893,562)  | (1,133,284)       | 4,760,278                     |
| Fund Balance, Beginning of Fiscal Year                       | 16,842,015       | 14,517,493   | 16,865,719        | 2,348,226                     |
| Fund Balance, End of Fiscal Year                             | \$ 15,136,646    | \$ 8,623,931 | \$ 15,732,435     | \$ 7,108,504                  |

See accompanying note to required supplementary information.

**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<br>Amounts | Variance with<br>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<br>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<br>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.

**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, 2025**

|                                          | <u>Budgeted Amounts</u> |                      | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|------------------------------------------|-------------------------|----------------------|-----------------------|-----------------------------------|
|                                          | <u>Original</u>         | <u>Final</u>         |                       |                                   |
| <b>REVENUES</b>                          |                         |                      |                       |                                   |
| Property taxes                           | \$ 6,750,727            | \$ 7,020,226         | \$ 7,064,579          | \$ 44,353                         |
| Sales and other taxes                    | 10,978,804              | 9,832,240            | 9,924,699             | 92,459                            |
| Charges for services                     | 91,700                  | 91,700               | 286,031               | 194,331                           |
| Fines and forfeitures                    | 75,774                  | 75,774               | 53,631                | (22,143)                          |
| Licenses and permits                     | 862,409                 | 934,894              | 989,409               | 54,515                            |
| Development fees                         | 7,500                   | 7,500                | 1,600                 | (5,900)                           |
| Intergovernmental                        | 58,906                  | 325,506              | 506,079               | 180,573                           |
| Interest and rents                       | 87,360                  | 297,360              | 461,064               | 163,704                           |
| Other revenues                           | 215,156                 | 304,906              | 536,685               | 231,779                           |
| Total revenues                           | <u>19,128,336</u>       | <u>18,890,106</u>    | <u>19,823,777</u>     | <u>933,671</u>                    |
| <b>EXPENDITURES</b>                      |                         |                      |                       |                                   |
| Current:                                 |                         |                      |                       |                                   |
| General government                       | 4,467,135               | 5,137,936            | 3,824,265             | 1,313,671                         |
| Planning and building                    | 1,262,102               | 2,070,108            | 1,686,124             | 383,984                           |
| Public safety                            | 7,027,903               | 7,922,080            | 7,828,680             | 93,400                            |
| Public works                             | 3,223,074               | 3,909,174            | 3,981,423             | (72,249)                          |
| Library                                  | 1,024,538               | 1,021,428            | 913,061               | 108,367                           |
| Parks and Recreation                     | 2,425,871               | 3,047,145            | 1,401,753             | 1,645,392                         |
| Capital outlay                           | -                       | -                    | 853,627               | (853,627)                         |
| Debt service:                            |                         |                      |                       |                                   |
| Principal                                | 63,674                  | 29,615               | 398,769               | (369,154)                         |
| Interest                                 | 2,031                   | 395                  | 57,171                | (56,776)                          |
| Total expenditures                       | <u>19,496,328</u>       | <u>23,137,881</u>    | <u>20,944,873</u>     | <u>2,193,008</u>                  |
| Deficiency of revenues over expenditures | <u>(367,992)</u>        | <u>(4,247,775)</u>   | <u>(1,121,096)</u>    | <u>3,126,679</u>                  |
| <b>OTHER FINANCING SOURCES (USES)</b>    |                         |                      |                       |                                   |
| Lease and SBITAs                         | -                       | -                    | 487,547               | 487,547                           |
| Transfers in                             | 6,066                   | 726,934              | 527,846               | (199,088)                         |
| Transfers out                            | (657,939)               | (870,326)            | (849,175)             | 21,151                            |
| Total other financing sources (uses)     | <u>(651,873)</u>        | <u>(143,392)</u>     | <u>166,218</u>        | <u>309,610</u>                    |
| Net change in fund balance               | <u>(1,019,865)</u>      | <u>(4,391,167)</u>   | <u>(954,878)</u>      | <u>3,436,289</u>                  |
| Fund balance, beginning of year          | 16,223,921              | 16,223,921           | 16,223,921            | -                                 |
| Restatement                              | -                       | -                    | 892,315               | 892,315                           |
| Fund balance, end of year                | <u>\$ 15,204,056</u>    | <u>\$ 11,832,754</u> | <u>\$ 16,161,358</u>  | <u>\$ 4,328,604</u>               |

## **City of St. Helena Financial Policies**

**(as of September 3, 2026)**

1. [\*\*P-FI-0001 Sale of City Surplus Property or Partial Interests in City Real Property Policy \(PDF\)\*\*](#)
2. [\*\*P-FI-0002 Investment Policy \(PDF\)\*\*](#)
3. [\*\*P-FI-0003 Nonprofit Funding Policy \(PDF\)\*\*](#)
4. [\*\*P-FI-0004 Capital Asset and Depreciation Policy \(PDF\)\*\*](#)
5. [\*\*P-FI-0005 Leak Adjustment Policy \(PDF\)\*\*](#)
6. [\*\*P-FI-0006 Escheat Policy with Exhibits\*\*](#)
7. [\*\*P-FI-0007 Grant Application and Management Policy \(PDF\)\*\*](#)
8. [\*\*P-FI-0008 Subsidy Program to Assist Eligible Businesses with Wastewater Bills in the City of St. Helena Policy \(PDF\)\*\*](#)
9. [\*\*P-FI-0009 Low Income Water and Wastewater Subsidy Policy \(PDF\)\*\*](#)
10. [\*\*P-FI-0010 Purchasing Policy \(PDF\)\*\*](#)
11. [\*\*P-FI-0011 FY 20 Budget Adoption \(PDF\)\*\*](#)
12. [\*\*P-FI-0012 Issuance and Use of City Procurement Cards Policy \(PDF\)\*\*](#)
13. [\*\*P-FI-0013 Fraud Prevention and Detection Policy \(PDF\)\*\*](#)
14. [\*\*P-FI-0014 Accounts Payable Payment Processing Policy \(PDF\)\*\*](#)
15. [\*\*P-FI-0015 Issuance and Use of City Issued Fuel Card Policy \(PDF\)\*\*](#)
16. [\*\*P-FI-0016 Financial Policy \(PDF\)\*\*](#)
17. [\*\*P-FI-0017 Cash Controls Policy \(PDF\)\*\*](#)
18. [\*\*P-FI-0019 Discontinuation of Water Service for Non-Payment \(PDF\)\*\*](#)
19. [\*\*P-FI-0020 Acceptance of Donations and Charitable Gifts to the City \(PDF\)\*\*](#)
20. [\*\*P-FI-0021 Sale of Surplus Equipment, Supplies, and Property \(PDF\)\*\*](#)
21. [\*\*P-FI-0022 Leak Adjustment Policy - Phase II and Phase III Water Penalties \(PDF\)\*\*](#)
22. [\*\*P-FI-0023 Training and Travel Policy \(PDF\)\*\*](#)