



Town of Yountville
"The Heart of the Napa Valley"

GENERAL FUND OVERVIEW

GENERAL FUND SUMMARY

GENERAL FUND REVENUES

GENERAL FUND EXPENDITURES

**Town of Yountville
GENERAL FUND SUMMARY
Fiscal Year 2009/10**

FUND STATEMENT	2006/07	2007/08	2008/09		2009/10
	ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ADOPTED
■ BEGINNING FUND BALANCE	\$ 858,321	\$ 925,239	\$ 1,092,740	\$ 1,092,740	\$ 4,279,909
REVENUES					
PROPERTY TAXES	425,896	461,590	459,000	459,000	422,440
PROPERTY TAX IN LIEU (VLF SWAP)	273,317	300,367	332,200	323,300	298,800
SALES TAXES	662,889	682,432	715,000	692,000	660,000
TRANSIENT OCCUPANCY TAX	3,231,799	3,381,678	3,400,000	3,400,000	3,400,000
OTHER TAXES	92,983	92,798	83,500	95,500	85,000
LICENSES & PERMITS	111,288	208,088	277,000	295,000	188,000
FINES & FORFEITURES	16,899	10,304	8,300	11,000	8,500
INTEREST & RENTS	70,219	189,043	180,800	183,100	201,500
INTERGOVERNMENTAL	30,010	23,443	94,800	94,800	17,100
CURRENT SERVICE CHARGES	166,340	270,927	225,900	226,050	250,700
OTHER REVENUES	34,075	75,055	45,590	46,200	43,000
Total Revenues	\$ 5,115,715	\$ 5,695,725	\$ 5,822,090	\$ 5,825,950	\$ 5,575,040
EXPENDITURES					
GENERAL GOVERNMENT	1,097,800	1,234,988	1,236,741	1,357,700	1,386,056
PLANNING & BUILDING	296,751	524,175	545,071	613,900	616,953
PUBLIC SAFETY	818,629	879,162	1,127,500	1,128,000	1,232,342
PUBLIC WORKS	674,955	884,432	1,012,267	1,051,500	1,010,566
PARKS & RECREATION SERVICES	524,407	774,133	897,075	910,000	933,634
Total Expenditures	\$ 3,412,542	\$ 4,296,890	\$ 4,818,654	\$ 5,061,100	\$ 5,179,551
Net Revenues less Expenditures	\$ 1,703,173	\$ 1,398,835	\$ 1,003,436	\$ 764,850	\$ 395,489
TRANSFERS IN (OUT)					
TO COMMUNITY CENTER FUND (51)	(435,000)	(563,613)	(566,667)	(592,400)	-
TO LEASE REVENUE BOND DS (52)	-	-	-	-	(566,667)
FROM COMMUNITY HALL FUND (04)	-	48,877	-	-	-
TO COMMUNITY HALL BLDG FUND (05)	(75,000)	-	-	-	-
TO STATE COPS FUND (27)	-	(14,200)	-	-	-
TO HOUSING OPPORTUNITY FUND (70)	(90,000)	(50,004)	-	-	-
TO RETIREMENT BENEFIT RESV (90)	-	-	150,000	60,000	85,400
TO CAPITAL PROJECTS (50) - from reserves	(571,255)	(415,393)	(154,600)	(154,600)	(240,000)
TO STREET RESERVE FUND (21)	(100,000)	(50,004)	-	-	-
TO WATER OPERATIONS FUND (61)	(365,000)	(186,997)	(125,000)	(125,000)	-
FROM WATER OPERATIONS FUND (61)	-	-	2,880,000	-	-
Total Transfers	\$ (1,636,255)	\$ (1,231,334)	\$ 2,183,733	\$ (812,000)	\$ (721,267)
Excess following Transfers	\$ 66,918	\$ 167,501	\$ 3,187,169	\$ (47,150)	\$ (325,778)
Use of Economic Contingency Reserves	-	-	-	-	(85,778)
■ ENDING FUND BALANCE	\$ 925,239	\$ 1,092,740	\$ 4,279,909	\$ 1,045,590	\$ 3,868,354
FUND BALANCE ALLOCATIONS					
General Reserve	825,000	825,000	825,000	825,000	1,025,000
Reserve for Drought Water Purchases	-	-	2,000,000	-	2,000,000
Reserve for Employee Benefits OPEB (90)	58,457	59,335	158,835	160,335	529,935
Reserve for Liability Insurance (91)	41,782	50,247	51,447	42,647	42,647
Unappropriated	-	158,158	1,244,627	17,608	270,772
■ Total Fund Balance	\$ 925,239	\$ 1,092,740	\$ 4,279,909	\$ 1,045,590	\$ 3,868,354

**Town of Yountville
GENERAL FUND REVENUES
Fiscal Year 2009/10**

REVENUE LINE ITEMS	2006/07	2007/08	2008/09		2009/10
	ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ADOPTED
TAXES - PROPERTY					
3001 PROPERTY TAX-SECURED	419,154	453,976	456,000	456,000	418,120
3002 PROPERTY TAX-UNSECURED	14,338	16,177	16,000	16,000	16,320
3003 PROPERTY TAX IN LIEU (VLF SWAP)	273,317	300,367	332,200	323,300	298,800
3009 PROPERTY TAX-COLLECTION FEE	(7,596)	(8,563)	(13,000)	(13,000)	(12,000)
SUBTOTAL	\$ 699,213	\$ 761,957	\$ 791,200	\$ 782,300	\$ 721,240
TAXES - OTHER					
3010 SALES TAX	646,650	666,179	698,000	675,000	644,000
3011 SALES TAX-SAFETY	16,239	16,253	17,000	17,000	16,000
3020 FRANCHISES	68,213	68,875	71,500	71,500	73,000
3030 TRANSIENT OCCUPANCY TAX	3,231,799	3,381,678	3,400,000	3,400,000	3,400,000
3040 REAL PROP TRANSFER TAX	24,770	23,923	12,000	24,000	12,000
SUBTOTAL	\$ 3,987,671	\$ 4,156,908	\$ 4,198,500	\$ 4,187,500	\$ 4,145,000
LICENSES & PERMITS					
3041 BUSINESS LICENSE	6,320	6,137	4,000	6,000	5,000
3110 BUILDING PERMITS	68,989	149,713	210,000	225,000	135,000
3111 PLAN CHECK FEES	15,125	48,297	60,000	60,000	45,000
3199 OTHER PERMITS	20,854	3,941	3,000	4,000	3,000
SUBTOTAL	\$ 111,288	\$ 208,088	\$ 277,000	\$ 295,000	\$ 188,000
FINES, FORFEITS & PENALTIES					
3201 NAPA VEHICLE CODE FINES	16,899	10,304	8,300	11,000	8,500
SUBTOTAL	\$ 16,899	\$ 10,304	\$ 8,300	\$ 11,000	\$ 8,500
USE OF MONEY & PROPERTY					
3301 INTEREST	53,831	44,809	38,000	38,000	58,000
3301 INTEREST-RESERVE FUND 90 OPEB	2,620	2,543	1,500	1,500	2,000
3301 INTEREST-RESERVE FUND 91 LIAB	1,768	1,945	1,000	1,200	1,200
3321 RENTS	12,000	139,746	140,300	142,400	140,300
SUBTOTAL	\$ 70,219	\$ 189,043	\$ 180,800	\$ 183,100	\$ 201,500
INTERGOVERNMENTAL					
3215 NC ABANDONED VEHICLE	-	2,169	2,500	2,500	2,500
3402 VEHICLE LICENSE FEES	26,934	17,368	9,200	9,200	11,600
3406 HOMEOWNER PROPERTY TAX	2,923	2,906	3,000	3,000	3,000
3409 OFF HIGHWAY LICENSES	153	-	100	100	-
3425 STATE COPS PROGRAM (Fund 27)	-	-	80,000	80,000	-
3429 OTHER STATE REVENUES	-	1,000	-	-	-
SUBTOTAL	\$ 30,010	\$ 23,443	\$ 94,800	\$ 94,800	\$ 17,100
CURRENT SERVICE CHARGES					
3325 FACILITY RENTALS	-	46,834	30,000	30,000	35,000
3339 FACILITY RENTAL REIMB EXPENSE	-	29,804	13,200	13,200	15,000
3510 SALE OF MAPS/PUBLICATIONS	258	291	250	300	300
Continued					

**Town of Yountville
GENERAL FUND REVENUES
Fiscal Year 2009/10**

REVENUE LINE ITEMS	2006/07	2007/08	2008/09		2009/10
	ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ADOPTED
3534 AFTERSCHOOL PROGRAM	63,806	61,979	68,900	68,900	75,900
3535 RECREATION FEES	13,307	15,764	6,250	6,250	10,000
3536 SWIMMING POOL FEES	9,821	24,955	22,000	22,100	20,000
3537 SWIMMING LESSONS	5,845	8,113	4,000	4,000	4,000
3538 DAY CAMP PROGRAMS	51,887	70,489	61,300	61,300	70,500
3598 PLANNING SERVICE CHARGE	21,416	12,698	20,000	20,000	20,000
SUBTOTAL	\$ 166,340	\$ 270,927	\$ 225,900	\$ 226,050	\$ 250,700
OTHER REVENUES					
3500 CONTRIBUTIONS	9,854	8,560	10,000	13,200	10,000
3539 PARK RENTAL FEES	6,211	5,580	6,000	6,000	6,000
3602 SALE OF PROPERTY/EQUIPMENT	2,000	1,635	3,590	1,000	1,000
3621 REFUNDS & REIMBURSEMENTS	7,524	58,327	25,000	25,000	25,000
3652 MISCELLANEOUS REVENUES	8,486	953	1,000	1,000	1,000
3806 TRANSFER TO RESERVE 90 - OPEB	53,000	53,004	150,000	60,000	435,400
3803 TRANSFER TO RESERVE 91 - LIAB	10,000	9,996	-	-	-
SUBTOTAL	\$ 97,075	\$ 138,055	\$ 195,590	\$ 106,200	\$ 478,400
TOTAL REVENUES	\$ 5,178,715	\$ 5,758,725	\$ 5,972,090	\$ 5,885,950	\$ 6,010,440
FUND SOURCE					
1 GENERAL FUND	5,111,327	5,691,237	5,819,590	5,823,250	5,571,840
2 RETIREMENT BENEFITS RESERVE	55,620	55,547	151,500	61,500	437,400
3 LIABILITY INSURANCE RESERVE	11,768	11,941	1,000	1,200	1,200
TOTAL FUNDING SOURCES	\$ 5,178,715	\$ 5,758,725	\$ 5,972,090	\$ 5,885,950	\$ 6,010,440
GENERAL FUND REVENUE SUMMARY					
■ Revenue Structure					
<u>Primary Revenues</u>					
Transient Occupancy Taxes	3,231,799	3,381,678	3,400,000	3,400,000	3,400,000
Sales Taxes	646,650	666,179	698,000	675,000	644,000
Property Taxes	699,213	761,957	791,200	782,300	721,240
Vehicle License In-Lieu Fee	273,317	300,367	332,200	323,300	298,800
Total Primary Revenues	\$ 4,850,979	\$ 5,110,181	\$ 5,221,400	\$ 5,180,600	\$ 5,064,040
Total All Other Revenues	\$ 327,736	\$ 648,544	\$ 750,690	\$ 705,350	\$ 946,400
Total General Fund Revenues	\$ 5,178,715	\$ 5,758,725	\$ 5,972,090	\$ 5,885,950	\$ 6,010,440
■ As Percent of Total					
<u>Primary Revenues</u>					
Transient Occupancy Taxes	62.4%	58.7%	56.9%	57.8%	56.6%
Sales Taxes	12.5%	11.6%	11.7%	11.5%	10.7%
Property Taxes	13.5%	13.2%	13.2%	13.3%	12.0%
Vehicle License In-Lieu Fee	5.3%	5.2%	5.6%	5.5%	5.0%
% Primary Revenues	93.7%	88.7%	87.4%	88.0%	84.3%
% All Other Revenues	6.3%	11.3%	12.6%	12.0%	15.7%
% Combined	100.0%	100.0%	100.0%	100.0%	100.0%

**Town of Yountville
GENERAL FUND EXPENDITURES
Fiscal Year 2009/10**

EXPENDITURE SUMMARY	2006/07	2007/08	2008/09		2009/10
	ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ADOPTED
GENERAL GOVERNMENT					
4001 TOWN COUNCIL/MAYOR	29,236	35,196	53,260	52,500	84,456
4010 NON-DEPARTMENTAL	168,617	236,659	58,716	70,100	63,000
4015 COMMUNITY PROMOTION	244,340	275,941	267,575	322,500	318,334
4101 ADMINISTRATION	254,108	201,612	252,731	255,300	276,947
4102 FINANCE	197,986	199,542	235,154	248,600	255,336
4103 RISK MANAGEMENT	-	-	4,789	14,500	12,000
4105 TOWN ATTORNEY	57,956	120,366	138,000	138,000	126,500
4110 TOWN CLERK	95,087	107,526	174,516	186,200	174,483
4900 EMPLOYEE RETIREMENT BENEFITS	50,470	54,669	52,000	60,000	65,000
4901 LIABILITY INSURANCE RESERVE	-	3,477	-	10,000	10,000
SUBTOTAL	\$ 1,097,800	\$ 1,234,988	\$ 1,236,741	\$ 1,357,700	\$ 1,386,056
PLANNING & BUILDING					
4115 PLANNING & BUILDING	296,751	524,175	545,071	613,900	616,953
SUBTOTAL	\$ 296,751	\$ 524,175	\$ 545,071	\$ 613,900	\$ 616,953
PUBLIC SAFETY					
4200 LAW ENFORCEMENT SERVICES	432,414	466,333	653,200	653,700	731,192
4201 FIRE & EMERGENCY SERVICES	386,215	412,829	474,300	474,300	501,150
SUBTOTAL	\$ 818,629	\$ 879,162	\$ 1,127,500	\$ 1,128,000	\$ 1,232,342
PUBLIC WORKS					
4301 ADMINISTRATION & ENGINEERING	203,399	286,324	369,415	370,000	342,982
4005 GOVERNMENT BUILDINGS	70,139	103,654	114,175	113,300	121,628
4305 STREETS MAINTENANCE	177,327	197,698	208,813	222,200	220,345
4320 PARKS MAINTENANCE	224,090	296,756	319,864	346,000	325,611
SUBTOTAL	\$ 674,955	\$ 884,432	\$ 1,012,267	\$ 1,051,500	\$ 1,010,566
PARKS & RECREATION SERVICES					
4405 PARKS & RECREATION	345,420	374,418	452,636	436,700	477,542
4406 CAMP PROGRAMS	55,448	61,148	76,116	82,800	82,201
4407 POOL & AQUATIC PROGRAM	69,817	113,200	120,745	135,300	109,293
4408 COMMUNITY CENTER	-	148,770	160,007	160,600	174,106
4409 AFTER SCHOOL PROGRAM	53,722	76,597	87,571	94,600	90,492
SUBTOTAL	\$ 524,407	\$ 774,133	\$ 897,075	\$ 910,000	\$ 933,634
TOTAL EXPENDITURES	\$ 3,412,542	\$ 4,296,890	\$ 4,818,654	\$ 5,061,100	\$ 5,179,551
FUND SOURCE					
1 GENERAL FUND	3,362,072	4,238,744	4,766,654	4,991,100	5,104,551
2 RETIREMENT BENEFITS RESERVE	50,470	54,669	52,000	60,000	65,000
3 LIABILITY INSURANCE RESERVE	-	3,477	-	10,000	10,000
TOTAL FUNDING	\$ 3,412,542	\$ 4,296,890	\$ 4,818,654	\$ 5,061,100	\$ 5,179,551