



## General Fund Overview

The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management, to be accounted for in other funds.

The General Fund is not restricted for special purposes unless a reserve is established.

1. General Fund Summary of Revenues, Expenditures & Transfers
2. General Fund Revenues
3. General Fund Summary of Expenditures

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General Fund Department Expenditures are presented subsequently in 5 tabbed sections, and are grouped as follows:

General Government  
Planning & Building  
Public Safety  
Public Works  
Community Services

Town of Yountville  
**GENERAL FUND SUMMARY**  
Proposed for Fiscal Year 2008/09

FUND STATEMENT	2005/06	2006/07	2007/08		2008/09
	ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 907,645	\$ 900,617	\$ 951,034	\$ 951,034	\$ 953,734
<b>REVENUES</b>					
PROPERTY TAXES	348,716	425,896	441,700	432,200	459,000
SALES TAXES	538,968	662,889	651,600	632,000	692,000
TRANSIENT OCCUPANCY TAX	3,053,759	3,231,799	3,300,000	3,300,000	3,555,000
OTHER TAXES	81,499	92,983	92,500	85,000	95,500
LICENSES & PERMITS	88,317	111,288	232,500	233,500	280,000
FINES & FORFEITURES	13,821	14,341	10,000	12,000	11,000
INTEREST & RENTS	41,738	71,746	184,300	180,600	170,100
OTHER AGENCIES	291,993	305,885	323,500	320,700	338,100
CURRENT SERVICE CHARGES	205,720	241,460	246,300	246,300	235,800
OTHER REVENUES	88,915	97,074	138,400	144,300	46,200
<b>Total Revenues</b>	<b>\$ 4,753,446</b>	<b>\$ 5,255,361</b>	<b>\$ 5,620,800</b>	<b>\$ 5,586,600</b>	<b>\$ 5,882,700</b>
<b>EXPENDITURES</b>					
GENERAL GOVERNMENT	986,595	1,098,072	1,225,900	1,225,800	1,275,800
PLANNING & BUILDING	320,334	296,751	509,100	500,100	613,900
PUBLIC SAFETY	794,397	818,629	897,200	901,700	1,128,000
PUBLIC WORKS	668,188	674,955	864,100	858,600	963,000
COMMUNITY SERVICES	630,001	687,282	775,200	770,500	905,000
<b>Total Expenditures</b>	<b>\$ 3,399,515</b>	<b>\$ 3,575,689</b>	<b>\$ 4,271,500</b>	<b>\$ 4,256,700</b>	<b>\$ 4,885,700</b>
<b>Net Revenues less Expenditures</b>	<b>\$ 1,353,931</b>	<b>\$ 1,679,672</b>	<b>\$ 1,349,300</b>	<b>\$ 1,329,900</b>	<b>\$ 997,000</b>
<b>TRANSFERS IN (OUT)</b>					
TO COMMUNITY CENTER FUND (51)	(415,000)	(435,000)	(550,000)	(550,000)	(592,400)
FROM COMMUNITY HALL FUND (04)	-	-	22,600	22,600	-
TO COMMUNITY HALL BLDG FUND (05)	(5,000)	(5,000)	(5,000)	(5,000)	-
TO STATE COPS FUND (27)	-	-	(14,200)	(14,200)	-
TO HOUSING OPPORTUNITY FUND (70)	(50,000)	(90,000)	(50,000)	(50,000)	-
TO LIABILITY RESV (91)	(14,585)	(10,000)	(10,000)	(10,000)	-
TO RETIREMENT BENEFIT RESV (90)	(45,000)	(53,000)	(53,000)	(53,000)	-
TO SPECIAL PROJECTS (50)	(526,379)	(571,255)	(450,000)	(400,000)	(154,600)
TO STREET RESERVE FUND (21)	(100,000)	(100,000)	(50,000)	(50,000)	-
TO TRANSIT FUND (22)	5	-	-	-	-
TO WATER OPERATIONS FUND (61)	(205,000)	(365,000)	(187,000)	(187,000)	(250,000)
<b>Total Transfers</b>	<b>\$ (1,360,959)</b>	<b>\$ (1,629,255)</b>	<b>\$ (1,346,600)</b>	<b>\$ (1,296,600)</b>	<b>\$ (997,000)</b>
<b>Excess following Transfers</b>	<b>\$ (7,028)</b>	<b>\$ 50,417</b>	<b>\$ 2,700</b>	<b>\$ 33,300</b>	<b>\$ -</b>
■ ENDING FUND BALANCE	\$ 900,617	\$ 951,034	\$ 953,734	\$ 984,334	\$ 953,734
<b>FUND BALANCE ALLOCATIONS</b>					
General Reserve	775,000	825,000	825,000	825,000	825,000
Res for Employee Benefits (90)	53,307	58,457	57,957	60,857	59,457
Res for Insurance (91)	30,015	41,783	46,083	42,983	37,283
CFwd Community Hall (04)	42,295	25,794	24,694	25,794	13,194
Unappropriated	-	-	-	29,700	18,800
■ Total Fund Balance	\$ 900,617	\$ 951,034	\$ 953,734	\$ 984,334	\$ 953,734

Town of Yountville  
**GENERAL FUND & RESERVE REVENUES**  
Proposed for Fiscal Year 2008/09

REVENUE LINE ITEMS		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
<b>TAXES - PROPERTY</b>						
3001	PROPERTY TAX-SECURED	338,963	419,154	435,000	430,000	456,000
3002	PROPERTY TAX-UNSECURED	13,106	14,338	15,300	15,000	16,000
3009	PROPERTY TAX-COLLECTION FEE	(3,353)	(7,596)	(8,600)	(12,800)	(13,000)
	<b>SUBTOTAL</b>	<b>\$ 348,716</b>	<b>\$ 425,896</b>	<b>\$ 441,700</b>	<b>\$ 432,200</b>	<b>\$ 459,000</b>
<b>TAXES - OTHER</b>						
3010	SALES TAX	521,938	646,650	635,000	615,000	675,000
3011	SALES TAX-SAFETY	17,030	16,239	16,600	17,000	17,000
3020	FRANCHISES	53,984	68,213	68,500	67,000	71,500
3030	TRANSIENT OCCUPANCY TAX	3,053,759	3,231,799	3,300,000	3,300,000	3,555,000
3040	REAL PROP TRANSFER TAX	27,515	24,770	24,000	18,000	24,000
	<b>SUBTOTAL</b>	<b>\$ 3,674,226</b>	<b>\$ 3,987,671</b>	<b>\$ 4,044,100</b>	<b>\$ 4,017,000</b>	<b>\$ 4,342,500</b>
<b>LICENSES &amp; PERMITS</b>						
3041	BUSINESS LICENSE	6,138	6,320	6,000	6,000	6,000
3110	BUILDING PERMITS	56,390	68,989	172,500	172,500	225,000
3111	PLAN CHECK FEES	23,262	15,125	50,000	50,000	45,000
3199	OTHER PERMITS	2,527	20,854	4,000	5,000	4,000
	<b>SUBTOTAL</b>	<b>\$ 88,317</b>	<b>\$ 111,288</b>	<b>\$ 232,500</b>	<b>\$ 233,500</b>	<b>\$ 280,000</b>
<b>FINES, FORFEITS &amp; PENALTIES</b>						
3201	NAPA VEHICLE CODE FINES	13,821	14,341	10,000	12,000	11,000
	<b>SUBTOTAL</b>	<b>\$ 13,821</b>	<b>\$ 14,341</b>	<b>\$ 10,000</b>	<b>\$ 12,000</b>	<b>\$ 11,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>						
3301	INTEREST	30,885	55,358	38,000	35,000	25,000
3301	INTEREST-RESERVE FUND 90	1,808	2,620	2,500	2,400	1,500
3301	INTEREST-RESERVE FUND 91	813	1,768	1,800	1,200	1,200
3321	RENTS	8,232	12,000	142,000	142,000	142,400
	<b>SUBTOTAL</b>	<b>\$ 41,738</b>	<b>\$ 71,746</b>	<b>\$ 184,300</b>	<b>\$ 180,600</b>	<b>\$ 170,100</b>
<b>OTHER AGENCIES</b>						
3215	NC ABANDONED VEHICLE	-	2,558	2,400	2,500	2,500
3402	VEHICLE LICENSE FEES	288,831	300,251	318,000	315,000	332,500
3406	HOMEOWNER PROPERTY TAX	3,009	2,923	3,000	3,100	3,000
3409	OFF HIGHWAY LICENSES	153	153	100	100	100
	<b>SUBTOTAL</b>	<b>\$ 291,993</b>	<b>\$ 305,885</b>	<b>\$ 323,500</b>	<b>\$ 320,700</b>	<b>\$ 338,100</b>
<b>CURRENT SERVICE CHARGES</b>						
3320+	CH-RENTALS ATTENDANT OTHER	70,500	75,120	-	-	-
3325	CH-FACILITY RENTALS	-	-	45,000	50,000	30,000
3339	CH-OTHER EXPENSE	-	-	31,000	30,000	13,200
3510	SALE OF MAPS/PUBLICATIONS	306	258	300	300	300
Continued						

Town of Yountville  
**GENERAL FUND & RESERVE REVENUES**  
Proposed for Fiscal Year 2008/09

REVENUE LINE ITEMS	2005/06	2006/07	2007/08		2008/09
	ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
<b>CURRENT SERVICE CHARGES, ctd</b>					
3534 AFTERSCHOOL PROGRAM	51,003	63,806	63,000	60,000	68,900
3535 RECREATION FEES	20,139	13,307	16,000	15,000	16,000
3536 SWIMMING POOL FEES	6,162	9,821	18,000	17,000	22,100
3537 SWIMMING LESSONS	1,859	5,845	4,000	4,000	4,000
3538 DAY CAMP PROGRAMS	36,772	51,887	54,000	50,000	61,300
3598 PLANNING SERVICE CHARGE	18,979	21,416	15,000	20,000	20,000
<b>SUBTOTAL</b>	<b>\$ 205,720</b>	<b>\$ 241,460</b>	<b>\$ 246,300</b>	<b>\$ 246,300</b>	<b>\$ 235,800</b>
<b>OTHER REVENUES</b>					
3500 CONTRIBUTIONS	-	9,854	10,000	10,800	13,200
3539 PARK RENTAL FEES	4,228	6,211	5,000	4,000	6,000
3602 SALE OF PROPERTY EQ	-	2,000	1,600	5,000	1,000
3621 REFUNDS & REIMBURSEMENTS	21,822	13,734	58,100	59,000	25,000
3652 MISCELLANEOUS REVENUES	3,280	2,275	700	2,500	1,000
3803 GENERAL FUND TO RESERVE 90	45,000	53,000	53,000	53,000	-
3803 GENERAL FUND TO RESERVE 91	14,585	10,000	10,000	10,000	-
<b>SUBTOTAL</b>	<b>\$ 88,915</b>	<b>\$ 97,074</b>	<b>\$ 138,400</b>	<b>\$ 144,300</b>	<b>\$ 46,200</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,753,446</b>	<b>\$ 5,255,361</b>	<b>\$ 5,620,800</b>	<b>\$ 5,586,600</b>	<b>\$ 5,882,700</b>
<b>FUND SOURCE</b>					
1 GENERAL FUND	4,691,240	5,187,973	5,553,500	5,520,000	5,880,000
2 RETIREMENT BENEFITS RESERVE	46,808	55,620	55,500	55,400	1,500
3 LIABILITY INSURANCE RESERVE	15,398	11,768	11,800	11,200	1,200
<b>TOTAL FUNDING</b>	<b>\$ 4,753,446</b>	<b>\$ 5,255,361</b>	<b>\$ 5,620,800</b>	<b>\$ 5,586,600</b>	<b>\$ 5,882,700</b>
<b>GENERAL FUND REVENUE SUMMARY</b>					
■ <b>Revenue Structure</b>					
<b>Primary Revenues</b>					
Transient Occupancy Taxes	3,053,759	3,231,799	3,300,000	3,300,000	3,555,000
Sales Taxes	521,938	646,650	635,000	615,000	675,000
Property Taxes	348,716	425,896	441,700	432,200	459,000
Vehicle License In-Lieu Fee	288,831	300,251	318,000	315,000	332,500
<b>Total Primary Revenues</b>	<b>\$ 4,213,244</b>	<b>\$ 4,604,596</b>	<b>\$ 4,694,700</b>	<b>\$ 4,662,200</b>	<b>\$ 5,021,500</b>
<b>Total All Other Revenues</b>	<b>\$ 540,202</b>	<b>\$ 650,765</b>	<b>\$ 926,100</b>	<b>\$ 924,400</b>	<b>\$ 861,200</b>
<b>Total General Fund Revenues</b>	<b>\$ 4,753,446</b>	<b>\$ 5,255,361</b>	<b>\$ 5,620,800</b>	<b>\$ 5,586,600</b>	<b>\$ 5,882,700</b>
■ <b>As Percent of Total</b>					
<b>Primary Revenues</b>					
Transient Occupancy Taxes	64.2%	61.5%	58.7%	59.1%	60.4%
Sales Taxes	11.0%	12.3%	11.3%	11.0%	11.5%
Property Taxes	7.3%	8.1%	7.9%	7.7%	7.8%
Vehicle License In-Lieu Fee	6.1%	5.7%	5.7%	5.6%	5.7%
<b>% Primary Revenues</b>	<b>88.6%</b>	<b>87.6%</b>	<b>83.5%</b>	<b>83.5%</b>	<b>85.4%</b>
<b>% All Other Revenues</b>	<b>11.4%</b>	<b>12.4%</b>	<b>16.5%</b>	<b>16.5%</b>	<b>14.6%</b>
<b>% Combined</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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Town of Yountville  
**GENERAL FUND & RESERVE EXPENDITURES**  
 Fiscal Year 2008/09

EXPENDITURE SUMMARY	2005/06	2006/07	2007/08		2008/09
	ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
<b>GENERAL GOVERNMENT</b>					
4001 TOWN COUNCIL/MAYOR	31,604	29,236	38,800	45,800	52,500
4010 NON-DEPARTMENTAL	150,931	168,845	239,800	229,200	70,100
4015 COMMUNITY PROMOTION	246,968	244,340	271,900	280,300	322,500
4101 ADMINISTRATION	187,137	253,882	204,000	207,100	239,300
4102 FINANCE	169,948	197,986	196,800	198,200	231,100
4103 RISK MANAGEMENT	0	0	0	0	14,500
4105 TOWN ATTORNEY	44,680	57,956	95,500	85,600	89,600
4110 TOWN CLERK	112,124	95,087	115,600	116,600	186,200
4900 RETIREE EXPENSE	41,703	50,740	56,000	53,000	60,000
4901 LIABILITY EXPENSE	1,500	0	7,500	10,000	10,000
<b>SUBTOTAL</b>	<b>\$ 986,595</b>	<b>\$ 1,098,072</b>	<b>\$ 1,225,900</b>	<b>\$ 1,225,800</b>	<b>\$ 1,275,800</b>
<b>PLANNING &amp; BUILDING</b>					
4115 PLANNING & BUILDING	320,334	296,751	509,100	500,100	613,900
<b>SUBTOTAL</b>	<b>\$ 320,334</b>	<b>\$ 296,751</b>	<b>\$ 509,100</b>	<b>\$ 500,100</b>	<b>\$ 613,900</b>
<b>PUBLIC SAFETY</b>					
4200 SHERIFF SERVICES	442,477	432,414	470,000	470,800	653,700
4201 FIRE SERVICES	351,920	386,215	427,200	430,900	474,300
<b>SUBTOTAL</b>	<b>\$ 794,397</b>	<b>\$ 818,629</b>	<b>\$ 897,200</b>	<b>\$ 901,700</b>	<b>\$ 1,128,000</b>
<b>PUBLIC WORKS</b>					
4301 PUBLIC WORKS & ENGINEERING	197,822	203,399	263,800	259,900	286,500
4005 GOVERNMENT BUILDINGS	106,395	70,139	99,400	92,000	108,300
4305 STREETS MAINTENANCE	139,231	177,327	205,300	208,600	222,200
4320 PARKS MAINTENANCE	224,740	224,090	295,600	298,100	346,000
<b>SUBTOTAL</b>	<b>\$ 668,188</b>	<b>\$ 674,955</b>	<b>\$ 864,100</b>	<b>\$ 858,600</b>	<b>\$ 963,000</b>
<b>COMMUNITY SERVICES</b>					
4405 COMMUNITY SERVICES	320,478	345,420	373,400	366,500	431,700
4406 CAMP PROGRAMS	46,693	55,448	66,300	66,500	82,800
4407 POOL & AQUATIC PROGRAM	39,795	69,817	105,800	102,600	135,300
4408 COMMUNITY HALL	168,012	162,875	153,000	156,800	160,600
4409 AFTER SCHOOL PROGRAM	55,023	53,722	76,700	78,100	94,600
<b>SUBTOTAL</b>	<b>\$ 630,001</b>	<b>\$ 687,282</b>	<b>\$ 775,200</b>	<b>\$ 770,500</b>	<b>\$ 905,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,399,515</b>	<b>\$ 3,575,689</b>	<b>\$ 4,271,500</b>	<b>\$ 4,256,700</b>	<b>\$ 4,885,700</b>
<b>FUND SOURCE</b>					
1 GENERAL FUND	3,356,312	3,524,949	4,208,000	4,193,700	4,815,700
2 RETIREMENT BENEFITS RESERVE	41,703	50,740	56,000	53,000	60,000
3 LIABILITY INSURANCE RESERVE	1,500	0	7,500	10,000	10,000
<b>TOTAL FUNDING</b>	<b>\$ 3,399,515</b>	<b>\$ 3,575,689</b>	<b>\$ 4,271,500</b>	<b>\$ 4,256,700</b>	<b>\$ 4,885,700</b>

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