

General Fund Overview

General Fund Summary

General Fund Revenues

General Fund Expenditures

Town of Yountville
GENERAL FUND (01), OPEB (02), PERS UAL (03) SUMMARY
Fiscal Year 2017-18

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 ADOPTED
■ BEGINNING FUND BALANCE	\$ 5,515,205	\$ 7,012,234	\$ 6,202,700	\$ 7,671,100	\$ 7,629,540
REVENUE					
Property Tax	1,139,161	1,145,492	1,174,200	1,300,000	1,400,000
Sales Tax	1,337,240	1,452,602	1,131,000	1,436,000	1,450,000
Other Taxes	167,087	284,381	150,400	143,000	144,323
Transient Occupancy Tax	6,582,041	6,808,527	6,400,000	6,470,000	6,550,000
Licenses & Permits	86,419	75,400	57,000	93,612	69,680
Fines & Forfeitures	9,223	4,962	3,400	6,000	5,450
Investment Earnings	16,144	15,896	7,500	17,155	15,120
Rents & Concessions	251,091	281,447	264,100	273,700	275,500
Intergovernmental	134,605	123,987	102,500	107,800	102,450
Parks & Recreation Fees	347,695	354,060	347,700	344,500	332,000
Charges for Services	185,853	130,255	83,600	385,351	153,421
Miscellaneous Revenue	229,414	224,115	90,000	391,828	47,022
Total Revenue	\$ 10,485,975	\$ 10,901,125	\$ 9,811,400	\$ 10,968,946	\$ 10,544,966
EXPENDITURES					
General Government	2,568,353	2,377,683	2,811,765	2,781,295	3,885,989
Housing	44,624	33,220	45,900	346,308	46,850
Planning & Building	568,517	645,221	1,223,010	1,263,388	1,134,124
Public Safety	1,327,170	1,374,885	1,413,500	1,413,500	1,464,840
Public Works	1,578,068	1,694,401	1,778,453	1,828,967	1,838,684
Parks & Recreation	1,346,300	1,464,116	1,558,891	1,607,425	1,764,797
Total Expenditures	\$ 7,433,031	\$ 7,589,526	\$ 8,831,519	\$ 9,240,883	\$ 10,135,284
Revenue Less Expenditures before Transfers	\$ 3,052,944	\$ 3,311,599	\$ 979,881	\$ 1,728,063	\$ 409,682
INTERFUND TRANSFERS - IN/(OUT)					
Transfer to Retiree Health Insurance (OPEB) (02)*	-	-	(120,000)	(120,000)	(127,000)
OPEB Allocation Payments (02)*	289,025	337,560	475,460	504,568	543,350
Transfer to Pers UAL Reserve (03)	-	-	-	(366,943)	(300,000)
Pers Unfunded Accrued Liability Payments (03)	-	-	-	-	926,178
PEG Fund (21)	-	-	-	(49,019)	-
Facilities Repair and Replacement Fund (81)	-	-	-	-	(62,000)
Fleet Tools and Equipment Fund (82)	-	-	-	-	(90,972)
Tourist Business Improvement District (22)	10,920	11,262	10,667	10,783	10,917
Capital Projects (50)	(850,000)	(2,000,000)	(753,700)	(723,700)	(300,000)
Debt Service - 2008 Lease Revenue Bonds (52)	(666,980)	(667,550)	(669,099)	(669,099)	(668,725)
Debt Service - 2013 Lease Revenue Bonds (53)	(338,880)	(334,005)	(356,213)	(356,213)	(330,970)
Total Transfers	\$ (1,555,915)	\$ (2,652,733)	\$ (1,412,885)	\$ (1,769,623)	\$ (399,222)
Excess (Deficiency) After Transfers	\$ 1,497,029	\$ 658,866	\$ (433,004)	\$ (41,560)	\$ 10,460
■ ENDING FUND BALANCE (01, 02, & 03)	\$ 7,012,234	\$ 7,671,100	\$ 5,769,696	\$ 7,629,540	\$ 7,640,000
FUND BALANCE ALLOCATIONS					
Restricted-Arroyo Grande Affordable Housing**	1,405,980	1,405,980	1,405,980	1,405,980	1,405,980
Restricted for Public Education (PEG)***	49,019	49,019	49,019	-	-
Committed for Emergencies	1,620,000	1,620,000	1,766,300	1,848,177	2,027,057
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Committed for OPEB (02)	(20)	28,269	-	-	-
Committed for PERS Unfunded Accrued Liability (03)	-	-	-	366,943	-
Assigned for Arts Programs****	32,425	32,425	32,425	32,426	32,426
Assigned for Budget Contingencies	240,000	240,000	240,000	240,000	240,000
Assigned for Legal Contingencies	250,000	250,000	250,000	250,000	250,000
Assigned for Revenue Stabilization	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000
Assigned for Leave Buy Out	-	-	-	150,000	250,000
Assigned for Capital Projects	1,000,000	1,000,000	-	-	-
Unassigned Fund Balance	864,830	1,495,407	475,972	1,286,015	1,384,537
■ Total Fund Balance	\$ 7,012,234	\$ 7,671,100	\$ 5,769,696	\$ 7,629,541	\$ 7,640,000

* Allocation for OPEB Trust Fund payments for future retirees is budgeted in individual departments. The total amount of \$543,350 is for both the retiree and future liability.

The total General Fund allocation for future retirees is \$310,900. Water and Wastewater are allocated \$105,450.

**Will be paid only if the use of the housing units change from affordable housing status.

***Moved to Special Revenue Fund- Restricted

****Per the Town Fiscal Policies remaining funds from 01-1015-3804 (less expenses) are reported in this line and may transition to the Town of Yountville Community Foundation during FY 17/18

Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2017-18

		2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 ADOPTED
PROPERTY TAX						
3001	Property Tax Secured	\$ 686,753	\$ 674,671	\$ 715,000	\$ 774,800	\$ 928,000
3002	Property Tax Unsecured	26,509	23,447	27,000	25,000	25,000
3003	Property Tax In Lieu (VLF Swap)	433,768	455,032	440,000	508,000	455,000
3009	Property Tax Collection Fee	(7,868)	(7,658)	(7,800)	(7,800)	(8,000)
	Total Property Tax	\$ 1,139,161	\$ 1,145,492	\$ 1,174,200	\$ 1,300,000	\$ 1,400,000
SALES TAX						
3010	Sales Tax	1,317,685	1,431,153	1,111,000	1,416,000	1,430,000
3011	Sales Tax Public Safety	19,555	21,449	20,000	20,000	20,000
	Total Sales Tax	\$ 1,337,240	\$ 1,452,602	\$ 1,131,000	\$ 1,436,000	\$ 1,450,000
OTHER TAXES						
3020	Franchise Fees	129,044	135,405	98,000	103,000	114,323
3021	Real Property Transfer Tax	25,611	136,862	40,000	40,000	30,000
3022	PEG Fees*	12,432	12,114	12,400	0	-
	Total Other Taxes	\$ 167,087	\$ 284,381	\$ 150,400	\$ 143,000	\$ 144,323
TRANSIENT OCCUPANCY TAX						
3030	Transient Occupancy Tax	6,582,041	6,808,527	6,400,000	6,470,000	6,550,000
	Total Transient Occupancy Tax	\$ 6,582,041	\$ 6,808,527	\$ 6,400,000	\$ 6,470,000	\$ 6,550,000
LICENSES & PERMITS						
3105	Business License	14,681	14,843	14,500	14,500	15,000
3110	Building Permits	56,407	43,768	30,000	60,037	40,000
3120	Special Event Permit	6,150	4,978	6,500	10,000	5,500
3190	Tree Removal Permit	1,350	801	1,000	1,200	1,305
3191	Tree Removal In Lieu Fee	-	-	-	375	375
3199	Encroachment Permit	7,831	11,010	5,000	7,500	7,500
	Total Licenses & Permits	\$ 86,419	\$ 75,400	\$ 57,000	\$ 93,612	\$ 69,680
FINES & FORFEITURES						
3201	Vehicle Code Fines	4,195	4,749	3,400	3,400	2,500
3215	Abandoned Vehicle Fee	1,436	213	-	-	350
3220	Administrative Fines & Penalties	3,593	-	-	2,600	2,600
	Total Fines & Forfeitures	\$ 9,223	\$ 4,962	\$ 3,400	\$ 6,000	\$ 5,450
INVESTMENT EARNINGS						
3301	Interest Income	16,144	15,896	7,500	17,155	15,120
	Total Investment Earnings	\$ 16,144	\$ 15,896	\$ 7,500	\$ 17,155	\$ 15,120
RENTS & CONCESSIONS						
3310	Rental Government Buildings	136,425	136,425	135,600	135,600	135,000
3312	Community Hall Rental	50,436	75,219	55,000	55,000	60,000
3313	Community Center Rental	8,986	8,842	17,000	26,600	28,000
3314	Other Facility Rental Charges	33,680	41,482	34,000	34,000	35,000
3315	Park Rentals	15,746	12,734	15,000	15,000	12,000
3319	Concession Sales	5,819	6,745	7,500	7,500	5,500
	Total Rents & Concessions	\$ 251,091	\$ 281,447	\$ 264,100	\$ 273,700	\$ 275,500
INTERGOVERNMENTAL						
3401	State Motor Vehicle License Fee	1,669	1,217	1,000	1,300	1,000
3402	State COPS Grant	129,702	114,618	100,000	105,000	100,000
3406	State HOPTR	3,234	3,151	1,500	1,500	1,450
3409	Other State Revenues	-	5,000	-	-	-
	Total Intergovernmental	\$ 134,605	\$ 123,987	\$ 102,500	\$ 107,800	\$ 102,450

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Town of Yountville
GENERAL FUND REVENUE
Fiscal Year 2017-18

2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 ADOPTED
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PARKS & RECREATION FEES

3530	Class Fees	42,559	59,599	42,000	42,000	42,000
3531	Events Fees	7,844	7,805	22,000	22,000	18,000
3532	Sports Program Fees	9,526	9,313	7,700	7,700	5,000
3533	Teen Program Fees	-	172	7,000	-	-
3534	Afterschool Program	120,827	119,481	118,000	118,000	115,000
3536	Swim Pool Fees	38,247	39,735	36,000	36,000	34,000
3537	Swim Lesson Fees	17,450	15,579	19,000	19,000	16,000
3538	Camp Program Fees	91,923	84,224	84,000	84,000	85,000
3539	Excursion Fees	19,320	18,152	12,000	15,800	17,000
Total Parks & Recreation Fees		\$ 347,695	\$ 354,060	\$ 347,700	\$ 344,500	\$ 332,000

CHARGES FOR SERVICES

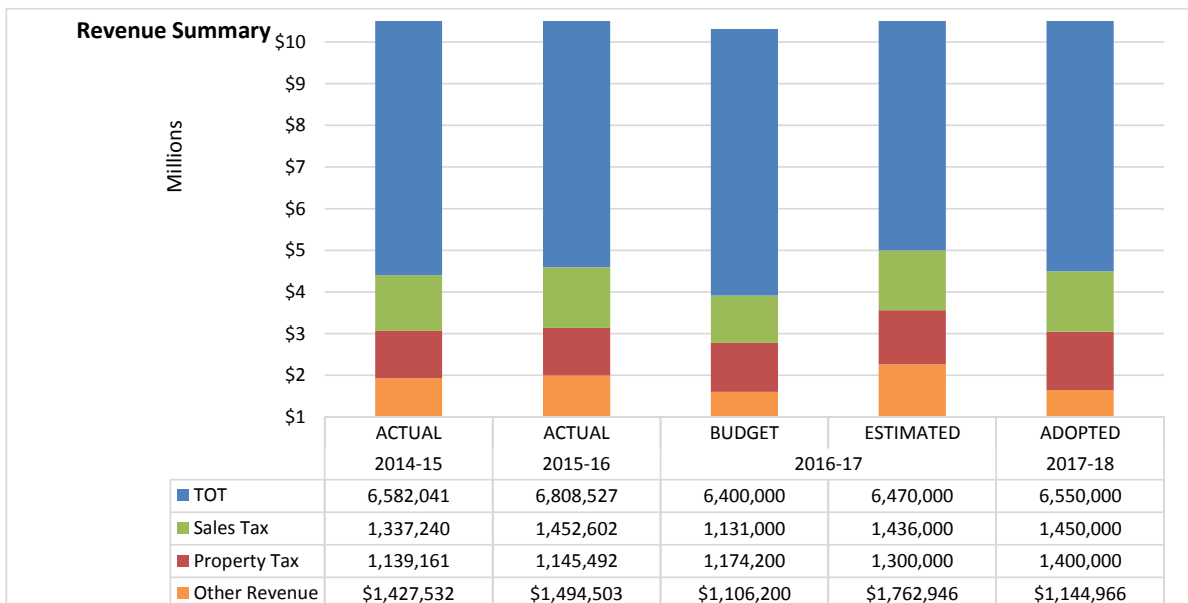
3601	Planning Service Charge	64,257	62,384	45,000	82,723	43,646
3602	Engineering Service Charges	-	1,169	1,000	4,000	4,000
3605	Rental Registration	-	-	-	-	17,000
3611	Plan Checks	78,819	36,049	20,000	92,178	40,000
3615	Way Finding Signage Fees	15,810	22,354	5,000	14,500	8,225
3625	Parking Mgmt - Vehicle Reg. Fee	-	1,050	3,000	7,350	5,050
3635	Parking Mgmt - Off Site Parking	-	6,000	6,000	6,000	4,500
3640	Storefront Display Monitoring	-	750	3,600	3,600	3,000
3701	Housing In Lieu Fee	26,966	499	-	175,000	28,000
Total Charges for Services		\$ 185,853	\$ 130,255	\$ 83,600	\$ 385,351	\$ 153,421

MISCELLANEOUS REVENUE

3800	Miscellaneous Revenue	25,257	15,792	-	126	100
3801	Refunds & Reimbursements	123,602	130,435	-	5,402	16,922
3802	Sale of Property & Equipment	8,929	10,503	-	296,300	-
3803	Donations & Contributions	21,859	14,314	5,000	5,000	5,000
3804	Art - Donations/Commissions	49,767	53,071	85,000	85,000	25,000
Total Miscellaneous Revenue		\$ 229,414	\$ 224,115	\$ 90,000	\$ 391,828	\$ 47,022

TOTAL REVENUE **\$ 10,485,975** **\$ 10,901,125** **\$ 9,811,400** **\$ 10,968,946** **\$ 10,544,966**

*PEG Fees moved to Fund 21- Restricted Fund



Town of Yountville
GENERAL FUND EXPENDITURES
Fiscal Year 2017-18

		2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 ADOPTED
GENERAL GOVERNMENT						
1001	Town Council/Mayor	62,203	76,858	104,815	104,815	134,755
1010	Non-Departmental	111,256	105,170	300,315	147,815	122,515
1015	Community Promotion	473,578	461,022	489,685	522,185	431,834
1101	Town Manager's Office	395,099	456,820	458,010	480,433	485,754
1102	Finance	372,058	539,898	424,835	452,567	540,646
1103	Risk Management	32,921	58,869	51,800	51,800	46,800
1105	Town Attorney	583,498	145,803	156,500	156,500	161,500
1110	Town Clerk	244,952	223,873	350,345	360,612	492,657
1900	OPEB - Employee Retiree Benefits	292,788	309,370	475,460	504,568	543,350
2000	PERS UAL	-	-	-	-	926,178
	Total General Government	\$ 2,568,353	\$ 2,377,683	\$ 2,811,765	\$ 2,781,295	\$ 3,885,989
HOUSING						
1500	Housing Opportunity Program	44,624	33,220	45,900	346,308	46,850
	Total Housing	\$ 44,624	\$ 33,220	\$ 45,900	\$ 346,308	\$ 46,850
PLANNING & BUILDING						
2115	Planning & Building	568,517	645,221	1,223,010	1,263,388	1,134,124
	Total Planning & Building	\$ 568,517	\$ 645,221	\$ 1,223,010	\$ 1,263,388	\$ 1,134,124
PUBLIC SAFETY						
3200	Law Enforcement Services	882,895	900,757	915,500	915,500	951,900
3201	Fire & Emergency Services	444,275	474,128	498,000	498,000	512,940
	Total Public Safety	\$ 1,327,170	\$ 1,374,885	\$ 1,413,500	\$ 1,413,500	\$ 1,464,840
PUBLIC WORKS						
4301	Administration & Engineering	583,278	640,593	620,835	641,948	653,244
4305	Streets Maintenance	398,366	350,139	380,164	390,007	346,316
4320	Parks Maintenance	355,576	452,092	462,450	476,488	531,874
4325	Government Buildings	240,849	251,578	315,004	320,524	307,250
	Total Public Works	\$ 1,578,068	\$ 1,694,401	\$ 1,778,453	\$ 1,828,967	\$ 1,838,684
PARKS & RECREATION						
5405	Administration & Services	369,357	400,391	426,900	444,862	452,534
5406	Camp Programs	106,171	125,203	110,150	112,570	126,033
5407	Pool & Aquatic Programs	124,225	147,513	140,301	142,925	175,975
5408	Community Center	332,866	352,014	358,990	369,224	422,223
5409	After School Program	146,281	158,885	154,350	159,632	178,258
5410	Leisure Programs	204,377	197,713	198,890	204,512	217,422
5411	Teen Programs	8,291	9,125	-	-	-
5412	Sports Programs	54,732	73,272	63,720	65,866	62,605
5413	Community Events	-	-	105,590	107,834	129,747
	Total Parks & Recreation	\$ 1,346,300	\$ 1,464,116	\$ 1,558,891	\$ 1,607,425	\$ 1,764,797
	TOTAL EXPENDITURES	\$ 7,433,031	\$ 7,589,526	\$ 8,831,519	\$ 9,240,883	\$ 10,135,284

