

**Town of Yountville**  
**GENERAL FUND SUMMARY**  
**Fiscal Year 2020-21**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
■ <b>BEGINNING FUND BALANCE</b>	\$ 8,946,824	\$ 9,434,425	\$ 1,974,726	\$ 4,255,164	\$ 4,025,326
<b>REVENUE</b>					
Property Tax	1,651,669	1,730,577	1,593,500	1,843,990	1,755,548
Sales Tax	1,369,362	1,289,449	1,377,000	1,093,508	1,087,000
Other Taxes	140,265	165,867	181,000	184,230	144,452
Transient Occupancy Tax	6,337,525	7,536,887	7,000,000	5,475,000	5,250,000
Licenses & Permits	132,806	151,295	70,250	85,244	115,250
Fines & Forfeitures	15,206	57,110	3,500	3,500	3,500
Investment Earnings	38,515	162,563	85,000	50,000	45,000
Rents & Concessions	275,548	240,668	267,500	267,500	250,500
Intergovernmental	139,273	150,213	124,700	125,500	135,500
Parks & Recreation Fees	341,590	390,193	305,500	315,570	224,500
Charges for Services	407,207	232,997	167,300	203,835	196,000
Miscellaneous Revenue	698,857	163,827	88,420	97,682	70,000
<b>Total Revenue</b>	<b>\$ 11,547,823</b>	<b>\$ 12,271,647</b>	<b>\$ 11,263,670</b>	<b>\$ 9,745,559</b>	<b>\$ 9,277,250</b>
<b>EXPENDITURES</b>					
General Government	2,059,730	2,211,019	2,553,599	2,623,178	2,594,788
Housing	39,721	-	-	-	-
Planning & Building	1,064,488	1,153,909	1,157,979	1,242,452	1,027,239
Public Safety	1,497,823	1,535,756	1,659,636	1,659,636	1,812,863
Public Works	1,785,299	1,835,868	2,161,761	2,158,059	2,205,440
Parks & Recreation	1,684,996	1,838,992	1,848,784	1,818,457	1,780,648
<b>Total Expenditures</b>	<b>\$ 8,132,057</b>	<b>\$ 8,575,544</b>	<b>\$ 9,381,759</b>	<b>\$ 9,501,782</b>	<b>\$ 9,420,978</b>
<b>Revenue Less Expenditures before Transfers</b>	<b>\$ 3,415,766</b>	<b>\$ 3,696,103</b>	<b>\$ 1,881,911</b>	<b>\$ 243,777</b>	<b>\$ (143,728)</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>					
Transfer to Retiree Health Insurance (OPEB) (02)*	(127,000)	(639,000)	(139,000)	(130,000)	-
Transfer to Pers UAAL Reserve (03)	(900,000)	(814,326)	(350,000)	(266,300)	-
Transfer to Emergency Reserve Fund (04)****	-	(2,000,000)	-	-	139,000
Transfer to Revenue Stabilization Fund (05)*****	-	(2,000,000)	-	850,000	1,150,000
Facilities Repair and Replacement Fund (81)	(312,000)	(567,118)	(225,000)	-	-
Fleet Tools and Equipment Fund (82)	(340,972)	(620,792)	(100,000)	-	-
Tourist Business Improvement District (22)	9,612	12,564	11,667	9,125	8,750
Housing Opportunity Fund (70)	-	(1,758,794)	-	-	(15,000)
Town of Yountville Community Foundation	-	(15,218)	-	(5,586)	-
Capital Projects (50)	(438,584)	-	(100,000)	(100,000)	(100,000)
Debt Service - 2008 Lease Revenue Bonds (52)	(455,250)	325,193	-	-	-
Debt Service - 2013 Lease Revenue Bonds (53)	(180,970)	(251,328)	(281,085)	(281,085)	(289,397)
Debt Service - 2017 Lease Revenue Bonds (54)	(183,000)	(544,144)	(546,769)	(546,769)	(539,369)
Water Fund - Low Income Utility Subsidy (61)	-	(1,200)	(5,000)	(1,500)	(1,500)
Wastewater Fund - Low Income Utility Subsidy (62)	-	(1,200)	(5,000)	(1,500)	(1,500)
<b>Total Transfers</b>	<b>\$ (2,928,164)</b>	<b>\$ (8,875,363)</b>	<b>\$ (1,740,187)</b>	<b>\$ (473,615)</b>	<b>\$ 350,984</b>
<b>Excess (Deficiency) After Transfers</b>	<b>\$ 487,602</b>	<b>\$ (5,179,261)</b>	<b>\$ 141,724</b>	<b>\$ (229,838)</b>	<b>\$ 207,256</b>
■ <b>ENDING FUND BALANCE</b>	<b>\$ 9,434,425</b>	<b>\$ 4,255,164</b>	<b>\$ 2,116,450</b>	<b>\$ 4,025,326</b>	<b>\$ 4,232,582</b>
<b>FUND BALANCE ALLOCATIONS</b>					
Restricted-Arroyo Grande Affordable Housing**	1,493,905	-	-	-	-
Committed for Emergencies****	2,027,057	-	-	-	-
Committed for Insurance & Claims Retention	50,000	50,000	50,000	50,000	50,000
Assigned for Arts Programs***	15,218	-	-	-	-
Assigned for Budget Contingencies	193,820	432,171	469,088	-	471,049
Assigned for Legal Contingencies	250,000	250,000	250,000	250,000	200,000
Assigned for Revenue Stabilization*****	2,000,000	-	-	-	-
Assigned for Leave Buy Out	250,000	193,372	250,000	250,000	200,000
Assigned for Capital Projects	-	250,000	-	-	-
Assigned for Worker Comp Self Insured Retention	-	20,000	20,000	20,000	20,000
Assigned for Purchase Orders	474,044	350,000	350,000	275,322	250,000
Assigned for Purchase of Y.E.S. Property	-	-	-	2,866,075	2,866,075
Unassigned Fund Balance	2,680,381	2,709,621	727,362	313,929	175,459
■ <b>Total Fund Balance</b>	<b>\$ 9,434,425</b>	<b>\$ 4,255,164</b>	<b>\$ 2,116,450</b>	<b>\$ 4,025,326</b>	<b>\$ 4,232,583</b>
<b>COMBINED FUND BALANCES</b>					
01 - General Fund Balance	9,434,425	4,255,164	2,116,450	4,025,326	4,232,583
02 - OPEB - Other Post Employment Benefits Fund	5,768	23,589	8,768	1,500	2,500
03 - PERS Unfunded Accrued Liability Reserve Fund	1,961	71,670	4,461	70,870	71,870
04 - Emergency Reserve Fund	-	2,003,070	2,000,000	2,023,070	1,904,070
05 - Revenue Stabilization Fund	-	2,003,070	2,000,000	1,173,070	43,070
<b>Fund Balance Per Financial Statements (Combined)</b>	<b>\$ 9,442,154</b>	<b>\$ 8,356,562</b>	<b>\$ 6,129,679</b>	<b>\$ 7,293,835</b>	<b>\$ 6,254,093</b>

\* Transfer from General Fund to OPEB Trust Fund is for existing retiree health benefits.

\*\*Moved to Fund 70 Housing Opportunities Fund in fiscal year 2018/19. Adjusted Beginning Fund Balance includes audit adjustment pertaining to prior fiscal year deferred inflows for the Housing Fund.

\*\*\*Per the Town Fiscal Policies remaining funds from 01-1015-3804 (less expenses) are reported in this line and were moved to the Town of Yountville Community Foundation during FY 18/19.

\*\*\*\* Moved to Emergency Reserve Fund (04) FY 18/19

\*\*\*\*\* Moved to Revenue Stabilization Fund (05) FY 18/19

**Town of Yountville**  
**GENERAL FUND REVENUE**  
**Fiscal Year 2020-21**

		2017-18	2018-19	2019-20	2020-21	
		ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
PROPERTY TAX						
3001	Property Tax Secured	\$ 1,017,436	\$ 1,016,084	\$ 1,078,380	\$ 1,083,177	\$ 1,031,406
3002	Property Tax Unsecured	30,560	33,229	25,620	34,199	32,973
3003	Property Tax In Lieu (VLF Swap)	613,296	691,832	500,000	737,114	701,669
3009	Property Tax Collection Fee	(9,622)	(10,567)	(10,500)	(10,500)	(10,500)
	Total Property Tax	\$ 1,651,669	\$ 1,730,577	\$ 1,593,500	\$ 1,843,990	\$ 1,755,548
SALES TAX						
3010	Sales Tax	1,334,238	1,263,631	1,357,000	1,073,508	1,067,000
3011	Sales Tax Public Safety	35,124	25,818	20,000	20,000	20,000
	Total Sales Tax	\$ 1,369,362	\$ 1,289,449	\$ 1,377,000	\$ 1,093,508	\$ 1,087,000
OTHER TAXES						
3020	Franchise Fees	116,130	146,796	125,000	125,000	125,000
3021	Real Property Transfer Tax	24,135	19,071	56,000	59,230	19,452
	Total Other Taxes	\$ 140,265	\$ 165,867	\$ 181,000	\$ 184,230	\$ 144,452
TRANSIENT OCCUPANCY TAX						
3030	Transient Occupancy Tax	6,337,525	7,536,887	7,000,000	5,475,000	5,250,000
	Total Transient Occupancy Tax	\$ 6,337,525	\$ 7,536,887	\$ 7,000,000	\$ 5,475,000	\$ 5,250,000
LICENSES & PERMITS						
3105	Business License	18,662	22,553	17,000	18,000	18,000
3110	Building Permits	84,073	92,659	35,000	61,220	80,000
3120	Special Event Permit	6,297	8,913	7,500	7,500	7,500
3190	Tree Removal Permit	1,505	1,612	1,000	1,000	1,000
3191	Tree Removal In Lieu Fee	2,367	11,848	4,000	(8,724)	2,000
3192	Cannabis Delivery Permit	-	730	600	-	600
3195	Minor Home Occ Permit	-	390	150	155	150
3199	Encroachment Permit	19,903	12,590	5,000	6,093	6,000
	Total Licenses & Permits	\$ 132,806	\$ 151,295	\$ 70,250	\$ 85,244	\$ 115,250
FINES & FORFEITURES						
3201	Vehicle Code Fines	4,606	4,210	1,000	1,000	1,000
3215	Abandoned Vehicle Fee	-	-	-	-	-
3220	Administrative Fines & Penalties	10,600	52,900	2,500	2,500	2,500
	Total Fines & Forfeitures	\$ 15,206	\$ 57,110	\$ 3,500	\$ 3,500	\$ 3,500
INVESTMENT EARNINGS						
3301	Interest Income	38,515	162,563	85,000	50,000	45,000
	Total Investment Earnings	\$ 38,515	\$ 162,563	\$ 85,000	\$ 50,000	\$ 45,000
RENTS & CONCESSIONS						
3310	Rental Government Buildings	146,500	146,500	146,400	146,400	146,400
3312	Community Hall Rental	53,682	40,250	40,000	40,000	42,000
3313	Community Center Rental	24,439	6,711	32,000	32,000	20,000
3314	Other Facility Rental Charges	31,223	25,733	35,000	35,000	28,000
3315	Park Rentals	15,530	14,253	13,500	13,500	13,500
3319	Concession Sales	3,298	2,754	-	-	-
3320	Elec. Veh. Charging Station	876	4,467	600	600	600
	Total Rents & Concessions	\$ 275,548	\$ 240,668	\$ 267,500	\$ 267,500	\$ 250,500
INTERGOVERNMENTAL						
3401	State Motor Vehicle License Fee	1,545	1,408	1,500	2,300	2,000
3402	State COPS Grant	132,089	144,853	120,000	120,000	130,000
3406	State HOPTR	3,689	3,952	3,200	3,200	3,500
3409	Other State Revenues	1,950	-	-	-	-
	Total Intergovernmental	\$ 139,273	\$ 150,213	\$ 124,700	\$ 125,500	\$ 135,500

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**Town of Yountville**  
**GENERAL FUND REVENUE**  
**Fiscal Year 2020-21**

2017-18	2018-19	2019-20	2020-21
ACTUAL	ACTUAL	BUDGET	ESTIMATED
			PROPOSED

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**PARKS & RECREATION FEES**

3530	Class Fees	49,522	58,494	55,000	55,000	60,000
3531	Events Fees	28,947	15,418	7,000	16,700	4,500
3532	Sports Program Fees	4,032	7,821	4,500	4,870	5,000
3534	Afterschool Program	98,123	144,978	119,000	119,000	40,000
3536	Swim Pool Fees	21,463	10,926	-	-	-
3537	Swim Lesson Fees	9,026	1,272	-	-	-
3538	Camp Program Fees	111,347	114,683	95,000	95,000	98,000
3539	Excursion Fees	19,130	36,602	25,000	25,000	17,000
<b>Total Parks &amp; Recreation Fees</b>		<b>\$ 341,590</b>	<b>\$ 390,193</b>	<b>\$ 305,500</b>	<b>\$ 315,570</b>	<b>\$ 224,500</b>

**CHARGES FOR SERVICES**

3601	Planning Service Charge	93,271	56,242	45,000	45,000	45,000
3602	Engineering Service Charges	8,014	-	2,500	2,500	2,500
3605	Rental Registration	18,530	20,031	17,000	17,912	21,000
3606	Conditional Use Permit Monitoring Fee	582	22,226	23,800	25,268	25,500
3611	Plan Checks	64,317	52,821	25,000	28,410	20,000
3615	Way Finding Signage Fees	7,956	9,113	8,000	11,025	11,000
3625	Parking Mgmt - Vehicle Reg. Fee	9,934	22,626	35,000	62,216	62,500
3635	Parking Mgmt - Off Site Parking	17,818	48,007	11,000	11,000	8,500
3640	Storefront Display Monitoring	150	1,931	-	504	-
3701	Affordable Housing Fair Share Fee**	186,635	-	-	-	-
<b>Total Charges for Services</b>		<b>\$ 407,207</b>	<b>\$ 232,997</b>	<b>\$ 167,300</b>	<b>\$ 203,835</b>	<b>\$ 196,000</b>

**MISCELLANEOUS REVENUE**

3800	Miscellaneous Revenue	559,517	19,801	5,500	13,142	1,000
3801	Refunds & Reimbursements	92,621	99,504	60,920	60,920	18,000
3802	Sale of Property & Equipment	465	8,780	-	-	-
3803	Donations & Contributions	-	-	4,500	4,500	7,500
3804	Art - Donations/Commissions	46,254	35,743	17,500	17,500	43,500
3806	Unclaimed Funds Revenue	-	-	-	1,620	-
<b>Total Miscellaneous Revenue</b>		<b>\$ 698,857</b>	<b>\$ 163,827</b>	<b>\$ 88,420</b>	<b>\$ 97,682</b>	<b>\$ 70,000</b>

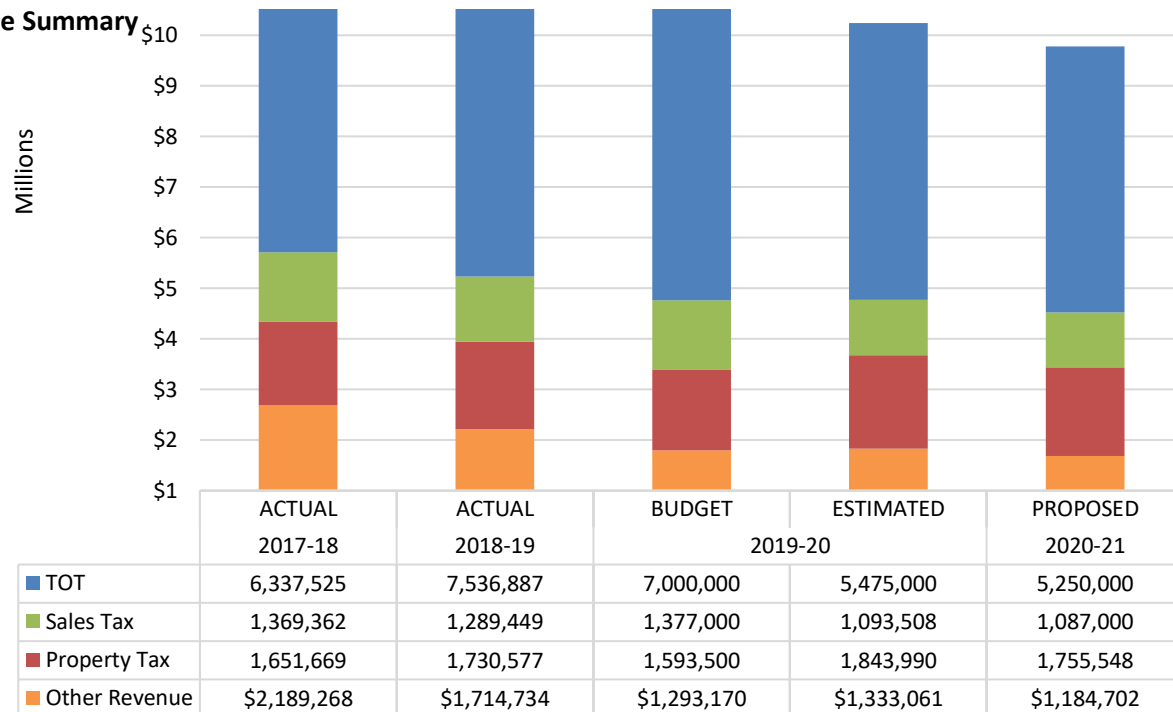
**TOTAL REVENUE**

**\$ 11,547,823   \$ 12,271,647   \$ 11,263,670   \$ 9,745,559   \$ 9,277,250**

\*PEG Fees moved to Fund 21- Restricted Fund

\*\*Previously titled Housing In Lieu Fee

**Revenue Summary**



**Town of Yountville**  
**GENERAL FUND EXPENDITURES**  
**Fiscal Year 2020-21**

		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATED	2020-21 PROPOSED
<b>GENERAL GOVERNMENT</b>						
1001	Town Council/Mayor	105,830	119,023	148,277	146,145	152,060
1010	Non-Departmental	56,078	66,006	174,600	138,380	178,100
1011	Information Technology & Comm.	-	-	-	-	-
1015	Community Promotion	420,085	344,771	393,637	393,637	419,637
1101	Town Manager's Office	418,886	485,695	527,293	520,758	507,820
1102	Finance	506,395	683,854	598,682	595,109	589,752
1103	Risk Management	44,388	25,113	77,800	77,800	78,500
1105	Town Attorney	165,908	124,423	196,500	196,500	196,500
1110	Town Clerk	355,629	362,134	436,810	554,849	472,419
	<b>Total General Government</b>	<b>\$ 2,059,730</b>	<b>\$ 2,211,019</b>	<b>\$ 2,553,599</b>	<b>\$ 2,623,178</b>	<b>\$ 2,594,788</b>
<b>HOUSING</b>						
1500	Housing Opportunity Program*	39,721	-	-	-	-
	<b>Total Housing</b>	<b>\$ 39,721</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PLANNING &amp; BUILDING</b>						
2115	Planning & Building	1,064,488	1,153,909	1,157,979	1,242,452	1,027,239
	<b>Total Planning &amp; Building</b>	<b>\$ 1,064,488</b>	<b>\$ 1,153,909</b>	<b>\$ 1,157,979</b>	<b>\$ 1,242,452</b>	<b>\$ 1,027,239</b>
<b>PUBLIC SAFETY</b>						
3200	Law Enforcement Services	951,386	990,066	1,029,046	1,029,046	1,167,863
3201	Fire & Emergency Services	546,437	545,690	630,590	630,590	645,000
	<b>Total Public Safety</b>	<b>\$ 1,497,823</b>	<b>\$ 1,535,756</b>	<b>\$ 1,659,636</b>	<b>\$ 1,659,636</b>	<b>\$ 1,812,863</b>
<b>PUBLIC WORKS</b>						
4301	Administration & Engineering	624,898	615,957	732,204	726,512	744,081
4305	Streets Maintenance	323,568	355,862	400,122	395,372	398,931
4320	Parks Maintenance	503,715	525,189	578,184	583,591	592,050
4325	Government Buildings	333,118	338,859	451,251	452,584	470,378
	<b>Total Public Works</b>	<b>\$ 1,785,299</b>	<b>\$ 1,835,868</b>	<b>\$ 2,161,761</b>	<b>\$ 2,158,059</b>	<b>\$ 2,205,440</b>
<b>PARKS &amp; RECREATION</b>						
5405	Administration & Services	460,200	508,685	583,605	574,170	547,251
5406	Camp Programs	118,123	117,746	128,251	126,589	132,764
5407	Pool & Aquatic Programs	141,264	93,329	-	-	-
5408	Community Center	410,441	426,144	413,447	406,486	404,394
5409	After School Program	136,445	149,975	174,807	171,541	127,068
5410	Leisure Programs	219,746	269,641	265,763	261,319	267,902
5412	Sports Programs	64,504	74,494	55,789	55,557	59,204
5413	Community Events	134,273	143,697	177,403	173,411	182,247
5415	Yountville Arts Program	-	55,281	49,719	49,384	59,818
	<b>Total Parks &amp; Recreation</b>	<b>\$ 1,684,996</b>	<b>\$ 1,838,992</b>	<b>\$ 1,848,784</b>	<b>\$ 1,818,457</b>	<b>\$ 1,780,648</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 8,132,057</b>	<b>\$ 8,575,544</b>	<b>\$ 9,381,759</b>	<b>\$ 9,501,782</b>	<b>\$ 9,420,978</b>

\* Housing Opportunity Program moved into Fund 70 in Fiscal Year 18/19.

### 4 Year Expenditure Trend

