

MONTHLY FINANCIAL REPORT
April 2015

General Fund Revenue

The following is a summary of General Fund revenue by major category as of April 30, 2015:

General Fund Revenue	Budget	Actual 4/30/2015	Budget less Actual	% of Budget Realized
Property Taxes	\$ 1,050,000	\$ 1,055,499	\$ (5,499)	101%
Sales Tax	1,215,000	1,040,060	174,940	86%
Other Taxes	141,960	121,787	20,173	86%
Transient Occupancy Tax	6,250,000	4,638,896	1,611,104	74%
Investment Earnings	5,000	7,401	(2,401)	148%
Licenses & Permits	54,500	67,166	(12,666)	123%
Fines & Forfeitures	6,000	3,470	2,530	58%
Rents & Concessions	239,925	215,200	24,725	90%
Intergovernmental	108,000	80,216	27,784	74%
Parks & Recreation Fees	317,000	250,269	66,731	79%
Charges for Services	99,000	81,586	17,414	82%
Housing Fees	-	26,966	(26,966)	-
Miscellaneous	162,500	188,083	(25,583)	116%
Total Revenue	\$ 9,648,885	\$ 7,776,598	\$ 1,872,287	81%

TOT is due one month after the collection period. Sales tax receipts lag 2 ½ - 3 months behind the actual collection period. Property taxes are generally not received until December, after the first installment has been collected by Napa County.

General Fund Transfers (In)

General Fund Transfers In	Budget	Actual 4/30/15	Budget less Actual	% of Budget
Tourism Improv. District - Admin.	\$ 10,417	\$ 8,960	\$ 1,457	86%
Total Transfers In	\$ 10,417	\$ 8,960	\$ 1,457	86%

Continued

General Fund Expenses

General Fund Expenses	Notes	Budget	Actual 4/30/15	Budget less Actual	% of Budget Expended
Council/ Mayor		\$ 82,790	\$ 52,682	\$ 30,108	64%
Non Departmental		143,425	102,821	40,604	72%
IT & Telecommunications	(a)	-	(22,362)	22,362	-
Community Promotion		492,000	429,045	62,955	87%
Administration		443,740	333,038	110,702	75%
Finance		388,180	293,962	94,218	76%
Risk Management	(b)	41,800	27,971	13,829	67%
Town Attorney		126,500	97,089	29,411	77%
Town Clerk		313,790	208,543	105,247	66%
Housing Program		40,030	37,624	2,406	94%
Planning & Building		664,450	429,754	234,696	65%
Law Enforcement		883,290	662,177	221,113	75%
Fire & Emergency Svcs.		463,500	271,127	192,373	58%
PW Engineering/Admin.		560,195	481,218	78,977	86%
PW Street Maintenance		374,760	328,978	45,782	88%
PW Park Maintenance		425,000	295,293	129,707	69%
PW Government Bldgs.		274,210	195,577	78,633	71%
Park & Rec Admin. & Services		379,210	307,865	71,345	81%
Park & Rec Camp		112,310	76,890	35,420	68%
Park & Rec Pool & Aquatics		143,731	94,468	49,263	66%
Park & Rec Community Ctr.		392,400	264,227	128,173	67%
Park & Rec After School		161,290	124,869	36,421	77%
Park & Rec Leisure Programs		183,880	170,937	12,943	93%
Park & Rec Teen Programs		10,400	7,228	3,172	69%
Park & Rec Sports Programs		57,330	46,154	11,176	81%
Total Expenses		\$ 7,158,211	\$ 5,317,175	\$ 1,841,036	74%
Notes:					
(a) Costs allocated to departments based on budgeted expenses; will true-up to actual at end of year					
(b) Liability, property & workers' comp. premiums will be allocated to departments					

Continued

CAPITAL PROJECTS FUND

This is a summary of the Capital Projects Fund expenses:

Task Code	Project Name	Budget	Actual 4/30/15	Budget less Actual	% of Budget Expended
CF-0001	Town Hall Seismic Retrofit/Structural Strengthening	\$ 95,000	\$ 100,717	\$ (5,717)	106%
CF-0009	Corporation Yard Renovations	\$ 115,000	\$ 283	\$ 114,717	0%
CF-0012	Community Center Restoration Project	800,000	23,375	776,625	3%
CF-2015	Equipment Replacement - Town Buildings	51,000	-	51,000	0%
CF-4015	Civic Facilities Renovations	50,000	2,208	47,793	4%
CP-0006	Town-Wide Photovoltaic System	14,000	4,916	9,084	35%
CP-0007	GIS & Maintenance Management System	175,000	78,923	96,077	45%
CP-0010	Yountville Park Parking Improvements	150,000	5,834	144,166	4%
CP-0011	Oak Circle Open Space Parking Improvements	65,000	2,488	62,513	4%
CP-0012	Maintenance Management Program	14,000	-	14,000	0%
CP-2015	Accessibility Improvements Program/Transition Plan	100,000	51,259	48,741	51%
CP-6015	Vehicle & Major Equipment Replacement Program	81,500	-	81,500	0%
DF-0004	Finnell Culvert, Hopper Creek to Beard Ditch	1,200,000	49,836	1,150,164	4%
DF-0008	Hopper Creek Improvements	200,000	127,168	72,832	64%
DF-0014	Floodwall Earthquake Repair	-	72	(72)	0%
DF-2011	Town Wide Drainage Improvement Program	13,000	-	13,000	0%
DF-3011	Stormwater Management Program-NPDES	31,500	-	31,500	0%
DF-4011	Hopper Creek Sediment Removal	20,000	12,443	7,557	62%
PK-0003	Pedestrian Path Design - Oak Circle to Mission	70,000	6,780	63,220	10%
PK-2015	Park Improvements Program	44,000	69,654	(25,654)	158%
PK-3015	Park Major Equipment Replacement Program	205,000	106,802	98,198	52%
PK-4015	Parks Path Program	165,000	8,526	156,474	5%
PK-5015	New Park Development - Design	54,000	-	54,000	0%
PK-6015	Swimming Pool Improvement Program	28,000	10,999	17,001	39%
ST-0005	Traffic & Circulation Plan	45,000	41,076	3,924	91%
ST-0007	Sidewalk - East Side Washington - Hotel YV to Church	60,000	2,995	57,005	5%
ST-0011	Madison & Yount Street Reconstruction	95,000	50,102	44,898	53%
ST-0012	Napa Valley Vine Trail	35,000	4,134	30,866	12%
ST-3015	Slurry Seal & Patching Program	200,000	10,028	189,972	5%
ST-5015	Street Light Replacement Program	25,000	9,655	15,345	39%
Total Capital Projects Fund Expenses		\$ 4,201,000	\$ 780,272	\$ 3,420,728	19%

General Fund Transfers Out	Budget	Actual 4/30/15	Budget less Actual	% of Budget
Capital Projects Fund	850,000	425,000	425,000	50%
2008 Lease Revenue Bond - Debt Svc.	666,980	666,980	-	100%
2013 Lease Revenue Bond - Debt Svc.	333,880	-	333,880	0%
Total Transfers Out	\$ 1,850,860	\$ 1,091,980	\$ 758,880	59%

Continued

WATER OPERATING ENTERPRISE FUND

Water Operating Fund	Budget	Actual 4/30/15	Budget less Actual	% of Budget
Revenues	\$ 1,297,610	\$ 1,010,922	\$ 286,688	78%
O&M Expenses	462,275	329,751	132,524	71%
Purchases	518,630	391,312	127,318	75%
Total Expenses	980,905	721,062	259,843	74%
Net Operating Income/(Loss)	\$ 316,705	\$ 289,860		

WASTEWATER OPERATING ENTERPRISE FUND

This is a summary overview of the Wastewater Operating revenue and expenses:

WW Operating Fund	Budget	Actual 4/30/15	Budget less Actual	% of Budget
Revenues	\$ 1,438,493	\$ 760,669	\$ 677,824	53%
WW Collection	301,770	212,622	89,148	70%
WW Treatment	1,151,185	859,514	291,671	75%
Total Expenses	1,452,955	1,072,136	380,819	74%
Transfer to JTP Capital	71,540	41,670	29,870	58%
Net Operating Income/(Loss)	\$ (86,002)	\$ (353,137)		