

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
December, 2015

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of December 31, 2015:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	96,980	34,910	(62,070)	36.0%	
Non-Departmental	1010	288,200	26,759	(261,441)	9.3%	
Community Promotion	1015	420,660	208,646	(212,014)	49.6%	
Town Manager/IT	1101	453,510	184,732	(244,864)	46.0%	
Finance	1102	547,878	270,858	(363,146)	33.7%	
Risk Management	1103	62,800	245,993	208,058	431.3%	Note 1
Town Attorney	1105	156,500	62,928	89,493	157.2%	
Town Clerk	1110	345,195	91,475	(282,267)	18.2%	
OPEB-Employee Retiree Ben.	1900	336,430	44,196	(244,955)	27.2%	
Housing Opportunity Prog.	1500	40,620	15,610	25,010	38.4%	
Planning & Building	2115	1,300,993	260,106	1,040,887	20.0%	
Law Enforcement Services	3200	899,500	376,482	523,018	41.9%	
Fire & Emergency Services	3201	477,500	-	477,500	0.0%	Note 2
PW Admin. & Engineering	4301	541,945	303,881	238,064	56.1%	
PW Street Maintenance	4305	385,030	171,245	213,785	44.5%	
PW Park Maintenance	4320	439,770	185,899	253,871	42.3%	
PW Government Bldgs.	4325	270,850	96,843	174,007	35.8%	
Parks & Rec Admin & Services	5405	434,260	174,038	260,222	40.1%	
Parks & Rec Camp Programs	5406	115,930	60,651	55,279	52.3%	
Parks & Rec Pool & Aquatics	5407	142,901	75,987	66,914	53.2%	

Community Center	5408	364,120	135,306	228,814	37.2%
Parks & Rec After School Prog.	5409	172,410	67,777	104,633	39.3%
Parks & Rec Leisure Prog.	5410	202,210	93,809	108,402	46.4%
Parks & Rec Teen Prog.	5411	9,850	3,276	6,574	33.3%
Parks & Rec Sports Prog.	5412	57,830	27,357	30,473	47.3%
Total Expenditures		8,563,872	3,218,762	2,434,247	37.6%
Transfers Out					
Capital Projects Fund		2,000,000	-	2,000,000	0.0%
2008 Lease Rev. Debt Service		667,550	444,049	223,501	66.5%
2013 Lease Rev. Debt Service		334,005	45,306	288,699	13.6%
Total Transfers Out:		3,001,555	489,356	2,512,199	16.3%

Note 1: Allocations of liability, property damage and Workers Comp insurance will be allocated to departments by end of fiscal year.

Note 2: No invoices or payments made through December, 2015

*Implemented Resolution 15-3315 budget adjustments

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December, 2015

General Fund Revenues

The following is a summary of General Fund revenue by major category as of December, 31, 2015:

Revenues:	Budget*	Actual	Variance	% of Budget
Property Taxes	1,156,200	610,588	(545,612)	52.8%
Sales Taxes	1,270,000	391,501	(878,499)	30.8%
Other Taxes	157,000	53,727	(103,273)	34.2%
Transient Occupancy Tax	6,400,000	3,219,373	(3,180,627)	50.3%
Investment Earnings	7,500	3,126	(4,374)	41.7%
Licenses & Permits	57,000	26,120	(30,880)	45.8%
Fines & Forfeitures	2,000	2,611	611	130.5%
Rents & Concessions	262,425	104,762	(157,663)	39.9%
Intergovernmental	108,000	58,423	(49,577)	54.1%
Parks & Recreation Fees	326,500	176,548	(149,952)	54.1%
Charges for Services	75,000	66,425	(8,575)	88.6%
Impact Fees	500	446	(54)	89.1%
Miscellaneous	58,000	109,480	51,480	188.8%
Transfers & Other Sources	10,833	6,669	(4,164)	61.6%
Total	9,890,958	4,829,798	(5,061,160)	48.8%

Transfers:	Budget	Actual	Variance	% of Budget
Tourist Business Imp. Dist.	1,066,667	536,562	530,105	50.3%

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.

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CAPITAL PROJECTS

Expenditures		Budget*	Actual	Variance	% of Budget
Corporation Yard Renovation	CF-0009	215,000	29,282	(185,718)	13.6%
Comm. Center Restoration	CF-0012	335,818	236,451	(99,367)	70.4%
Equip. Replace - Town Building	CF-2016	23,000	2,900	(20,100)	12.6%
Civic Facilities Renovations	CF-4016	29,000	-	(29,000)	0.0%
Emer. Oper. Center Improv.	CP-0003	50,000	-	(50,000)	0.0%
Geographic Info. System	CP-0007	85,000	5,896	(79,104)	6.9%
Yountville Park Parking Imp.	CP-0010	150,000	9,572	(140,428)	6.4%
Oak Circle Open Space Park.	CP-0011	65,000	4,693	(60,307)	7.2%
Ped. Bridge Resurfacing	CP-0013	30,000	-	(30,000)	0.0%
ADA Acces. Improv. Prog.	CP-2015	150,000	5,650	(144,351)	3.8%
Veh. & Equip. Replacement	CP-6015	54,900	37,505	(17,395)	68.3%
Pavment Treat. - Path & Parking	CP-7015	20,000	-	(20,000)	0.0%
Finnell Culvert/Hopper Creek	DF-0004	2,506,000	1,302,587	(1,203,413)	52.0%
Villagio Channel Bank Repair	DF-0007	200,000	-	(200,000)	0.0%
Hopper Creek Imp. Design	DF-0008	200,000	87,822	(112,178)	43.9%
Stream Restoration (HOP 10)	DF-0009	300,000	72	(299,928)	0.0%
Floodwall Earthquake Repair	DF-0014	591,830	14,851	(576,979)	2.5%
Town-wide Drainage Imp. Prog.	DF-2016	25,000	-	(25,000)	0.0%
Stormwater Mgmt. Prog. NPDES	DF-3016	12,155	35	(12,120)	0.3%
Hopper Creek Sed. Removal	DF-4016	25,000	692	(24,308)	2.8%
Ped. Path - Oak Park Circle	PK-0003	65,000	7,992	(57,008)	12.3%
Park Irrig. - Smart Weather Sta.	PK-0005				0.0%

		75,000	-	(75,000)	
Mount Path Irrig. Conversion	PK-0006	20,000	1,812	(18,188)	9.1%
Vineyard Park Tennis Ct. Drainage	PK-0007	95,000	-	(95,000)	0.0%
Pool Pump & Resurf. Imp.	PK-0011	60,000	2,633	(57,367)	4.4%
Yountville Comm. Park Imp.	PK-0012	200,000	39,418	(160,582)	19.7%
Oak Circle Comm. Park	PK-0013	165,000	574	(164,426)	0.3%
Park Improvement Prog.	PK-2016	50,000	6,784	(43,216)	13.6%
Park Major Equip. Replac. Prog.	PK-3016	18,230	2,233	(15,997)	12.3%
Park Paths Program	PK-4016	59,000	45,644	(13,357)	77.4%
Park Develop. Design	PK-5016	40,000	1,650	(38,350)	4.1%
Swimming Pool Replac. Prog.	PK-6016	15,000	-	(15,000)	0.0%
Hopper Creek Bridge Barrier	ST-0006	65,000	-	(65,000)	0.0%
Street Equip. (used bucket truck)	ST-0013	30,000	28,000	(2,000)	93.3%
Pavement Mgmt Program	ST-2016	250,000	243,621	(6,379)	97.4%
Traffic Calming Prog.	ST-4016	30,000	-	(30,000)	0.0%
Traffic Light Replacement	ST-5016	32,000	27,165	(4,835)	84.9%
Total		6,336,933	2,145,533	(4,191,400)	33.9%

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Enterprise Funds

WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues	1,352,220	672,550	(679,670)	49.7%
O & M Expenses	535,515	156,136	(379,379)	29.2%
Purchases	578,450	266,924	(311,526)	46.1%
Total Expenses	1,113,965	423,060	(690,905)	38.0%
Net Operating Income/(Loss)	238,255	249,490	11,235	
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues	1,559,543	801,011	(758,532)	51.4%
WW Collection (D 4510)	328,780	120,518	(208,262)	36.7%
WW Treatment (D4515)	1,189,085	468,100	(720,985)	39.4%
Transfer to JTP Capital	50,000	25,002	(24,998)	50.0%
Total Expenses	1,567,865	613,620	(954,245)	39.1%
Net Operating Income/(Loss)	(8,322)	187,391	195,713	