

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
January, 2016

General Fund Revenues

The following is a summary of General Fund revenue by major category as of January 31, 2016:

Revenues:	Budget*	Actual	Variance	% of Budget
Property Taxes	1,156,200	610,588	(545,612)	52.8%
Sales Taxes	1,270,000	460,801	(809,199)	36.3%
Other Taxes	157,000	53,727	(103,273)	34.2%
Transient Occupancy Tax	6,400,000	3,536,116	(2,863,884)	55.3%
Investment Earnings	7,500	6,739	(761)	89.9%
Licenses & Permits	57,000	35,846	(21,154)	62.9%
Fines & Forfeitures	2,000	2,838	838	141.9%
Rents & Concessions	262,425	149,199	(113,226)	56.9%
Intergovernmental	108,000	70,313	(37,687)	65.1%
Parks & Recreation Fees	326,500	194,894	(131,606)	59.7%
Charges for Services	75,000	80,738	5,738	107.7%
Impact Fees	500	446	(54)	89.1%
Miscellaneous	58,000	117,015	59,015	201.8%
Transfers & Other Sources	10,833	7,245	(3,588)	66.9%
Total	9,890,958	5,326,505	(4,564,453)	53.9%

Transfers:	Budget	Actual	Variance	% of Budget
Tourist Business Imp. Dist.	1,066,667	589,353	530,105	55.3%

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.

*Implemented Resolution 15-3315 budget adjustments

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General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of January 31, 2016:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	96,980	39,301	(57,679)	40.5%
Non-Departmental	1010	288,200	32,943	(255,257)	11.4%
Community Promotion	1015	420,660	276,198	(144,462)	65.7%
Town Manager/IT	1101	453,510	203,753	(249,757)	44.9%
Finance	1102	547,878	308,907	(238,971)	56.4%
Risk Management	1103	62,800	246,119	183,319	391.9% Note 1
Town Attorney	1105	156,500	70,586	(85,914)	45.1%
Town Clerk	1110	345,195	101,007	(244,188)	29.3%
OPEB-Employee Retiree Ben.	1900	336,430	52,655	(283,775)	15.7%
Housing Opportunity Prog.	1500	40,620	31,220	(9,400)	76.9%
Planning & Building	2115	1,300,993	299,860	(1,001,133)	23.0%
Law Enforcement Services	3200	899,500	451,379	(448,121)	50.2%
Fire & Emergency Services	3201	477,500	-	(477,500)	0.0% Note 2
PW Admin. & Engineering	4301	541,945	351,938	(190,007)	64.9%
PW Street Maintenance	4305	385,030	199,763	(185,267)	51.9%
PW Park Maintenance	4320	439,770	212,377	(227,393)	48.3%
PW Government Bldgs.	4325	270,850	111,234	(159,616)	41.1%
Parks & Rec Admin & Services	5405	434,260	199,281	(234,979)	45.9%
Parks & Rec Camp Programs	5406	115,930	70,303	(45,627)	60.6%
Parks & Rec Pool & Aquatics	5407	142,901	79,938	(62,963)	55.9%
Community Center	5408	364,120	155,985	(208,135)	42.8%
Parks & Rec After School Prog.	5409	172,410	77,416	(94,994)	44.9%
Parks & Rec Leisure Prog.	5410	202,210	105,686	(96,524)	52.3%
Parks & Rec Teen Prog.	5411	9,850	3,796	(6,054)	38.5%
Parks & Rec Sports Prog.	5412	57,830	32,503	(25,327)	56.2%
Total Expenditures		8,563,872	3,714,146	(4,849,726)	43.4%
Transfers Out					
Capital Projects Fund		2,000,000	1,000,000	1,000,000	50.0%
2008 Lease Rev. Debt Service		667,550	667,550	-	100.0%
2013 Lease Rev. Debt Service		334,005	334,005	-	100.0%
Total Transfers Out:		3,001,555	2,001,555	1,000,000	66.7%

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 January, 2016

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CAPITAL PROJECTS

Expenditures		Budget*	Actual	Variance	% of Budget
Corporation Yard Renovation	CF-0009	215,000	34,256	(180,744)	15.9%
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	6,603	(78,397)	7.8%
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	1,340,498	(1,165,502)	53.5%
Villagio Channel Bank Repair	DF-0007	200,000	-	(200,000)	0.0%
Hopper Creek Imp. Design	DF-0008	200,000	89,705	(110,295)	44.9%
Stream Restoration (HOP 10)	DF-0009	300,000	72	(299,928)	0.0%
Floodwall Earthquake Repair	DF-0014	591,830	21,952	(569,878)	3.7%
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	75,000	-	(75,000)	0.0%
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	244,536	(5,464)	97.8%
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	2,199,024	(4,137,909)	34.7%

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WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues	1,352,220	757,957	(594,263)	56.1%
O & M Expenses	535,515	183,941	(351,574)	34.3%
Purchases	578,450	295,799	(282,651)	51.1%
Total Expenses	1,113,965	479,740	(634,225)	43.1%
Net Operating Income/(Loss)	238,255	278,217	39,962	
WASTEWATER OPERATING ENTERPRISE FUND (62)				
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues	1,559,543	878,016	(681,527)	56.3%
WW Collection (D 4510)	328,780	132,062	(196,718)	40.2%
WW Treatment (D4515)	1,189,085	535,104	(653,981)	45.0%
Transfer to JTP Capital	50,000	50,000	-	100.0%
Total Expenses	1,567,865	717,166	(850,699)	45.7%
Net Operating Income/(Loss)	(8,322)	160,850	169,172	