

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**January 31, 2021**

**General Fund Revenues**

The following is a summary of General Fund revenue by major category as of January 31, 2021.  
 January is 58.3% of the Fiscal Year:

<b>Revenues:</b>	<b>Budget*</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Property Taxes	1,755,548	1,188,865	(566,683)	67.7%
Sales Taxes	1,087,000	374,957	(712,043)	34.5% Note 1
Other Taxes	144,452	24,854	(119,598)	17.2%
Transient Occupancy Tax	5,250,000	1,942,861	(3,307,139)	37.0% Note 2
Investment Earnings	45,000	13,919	(31,081)	30.9%
Licenses & Permits	115,250	59,131	(56,119)	51.3%
Fines & Forfeitures	3,500	63,638	60,138	1818.2%
Rents & Concessions	250,500	87,196	(163,304)	34.8%
Intergovernmental	135,500	157,018	21,518	115.9%
Parks & Recreation Fees	224,500	87,251	(137,249)	38.9%
Charges for Services	175,000	78,186	(96,814)	44.7%
Impact Fees	-	-	-	0.0%
Miscellaneous	91,000	140,888	49,888	154.8%
Transfers & Other Sources	1,000,000	-	(1,000,000)	0.0%
<b>Total</b>	<b>10,277,250</b>	<b>4,218,766</b>	<b>(6,058,484)</b>	<b>41.0%</b>

<b>Transfers:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Tourist Business Imp. Dist.	8,750	3,238	(5,512)	37.0%
2013 LRB Refunding (Closure of Fund 53)	0	49,783	49,783	100.0% Note 3

Note 1 - 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.

Note 2 - TOT is due one month after the collection period and received 45 days after the collection period.

Note 3 - Remaining fund balance after closure of Fund 53 transferred back into General Fund as this is the primary revenue source for this debt. This debt is now accounted for in Fund 55.

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**General Fund Expenditures**

The following is a summary of General Fund Expenditures by major category as of January 31, 2021:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	142,160	51,603	(90,557)	36.3%
Non-Departmental	1010	178,100	50,911	(127,189)	28.6%
Town Manager	1101	496,810	279,786	(217,024)	56.3%
Information Technology	1011	-	-	-	0.0% Note 1
Community Promotion	1015	423,137	299,834	(123,303)	70.9%
Finance	1102	599,535	324,179	(275,356)	54.1%
Risk Management	1103	78,350	31,170	(47,180)	39.8%
Town Attorney	1105	196,500	76,215	(120,285)	38.8%
Town Clerk	1110	538,011	237,251	(300,760)	44.1%
Planning & Building	2115	1,145,498	502,302	(643,196)	43.9%
Law Enforcement Services	3200	1,167,863	583,682	(584,182)	50.0%
Fire & Emergency Services	3201	645,000	-	(645,000)	0.0%
PW Admin. & Engineering	4301	746,629	369,692	(376,937)	49.5%
PW Street Maintenance	4305	400,539	178,698	(221,841)	44.6%
PW Park Maintenance	4320	595,866	299,517	(296,349)	50.3%
PW Government Bldgs.	4325	473,894	287,840	(186,054)	60.7%
Parks & Rec Admin & Services	5405	523,391	261,816	(261,575)	50.0%
Parks & Rec Camp Programs	5406	132,249	75,784	(56,465)	57.3%
Community Center	5408	305,595	129,305	(176,290)	42.3%
Parks & Rec After School Prog.	5409	104,591	41,735	(62,856)	39.9%
Parks & Rec Leisure Prog.	5410	269,773	120,998	(148,775)	44.9%
Parks & Rec Sports Prog.	5412	56,155	20,858	(35,297)	37.1%
Parks & Rec Community Events	5413	170,881	65,703	(105,178)	38.4%
Yountville Arts	5415	54,040	32,690	(21,350)	60.5%
<b>Total Expenditures</b>		<b>9,444,567</b>	<b>4,321,566</b>	<b>(5,123,000)</b>	<b>45.8%</b>
<b>Transfers Out:</b>					
OPEB-Employee Retiree Ben.		-	-	-	0.0%
PERS UAL		-	-	-	0.0%
Emergency Reserve Fund		-	-	-	0.0%
Revenue Stabilization Fund		-	-	-	0.0%
Capital Projects Fund		100,000	100,000	-	100.0%
Facility Replacement Fund		-	-	-	0.0%
Fleet/Equip Replacement Fund		-	-	-	0.0%
Housing Opportunity Fund		15,000	-	15,000	0.0%
T.O.Y. Community Foundation		-	8,238	(8,238)	0.0% Note 2
Water Subsidy		1,500	-	1,500	0.0%
Wastewater Subsidy		1,500	-	1,500	0.0%
2017 Lease Rev. Debt Service		539,369	539,369	-	100.0%
2020 Lease Fin. Debt Service		289,397	289,397	-	100.0%
<b>Total Transfers Out:</b>		<b>946,766</b>	<b>937,004</b>	<b>9,762</b>	<b>99.0%</b>

Note 1: Allocations of information technology are made to each department so no expenses are shown for program

Note 2: Transfer to TOYCF represents excess revenue collected from art sales.

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**CAPITAL PROJECTS**

Expenditures		Budget *	Actual	Variance	% of Budget
Roof Repair Corp Yard Garages	CF-0027	100,000	72,645	(27,355)	72.6%
Geographic Info. System	CP-0007	52,500	14,285	(38,215)	27.2%
Finnell Path Maintenance/Repair	CP-0014	12,986	12,986	0	100.0%
Community Wifi/Hotspot	CP-0015	75,000	-	(75,000)	0.0%
ADA Acces. Improv. Prog.	CP-2021	98,200	-	(98,200)	0.0%
Hydroflush Finnel-Bear Ditch	DF-0018	25,000	22,846	(2,154)	91.4%
Town-wide Drainage Imp. Prog.	DF-2021	17,500	12,000	(5,500)	68.6%
Paving Projects (Plans, Specs, and Engineering)	GT-3021	72,000	4,280	(67,720)	5.9%
Annual St Maint/Paving Program	MT-2020	18,130	15,430	(2,700)	85.1%
Annual St Maint/Paving Program	MT-3021	510,000	538	(509,462)	0.1%
Pedestrian Path-Oak Cir to Mission	PK-0003	536,084	178,875	(357,209)	33.4%
Sports Court Renovation	PK-0017	33,904	36,531	2,627	107.7% Note 1
Ventrac Mower & Containers	PK-0021	77,680	76,651	(1,029)	98.7%
Restroom Const @ Yville Comm Pk	PK-0024	200,000	2,875	(197,125)	1.4%
Curbs, Gutter, and Sidewalk Replacement	SB-6021	50,000	-	(50,000)	0.0%
Surveys & Monuments	ST-0004	16,000	-	(16,000)	0.0%
Traffic Calming Program	ST-4021	16,000	-	(16,000)	0.0%
<b>Total</b>		<b>1,910,984</b>	<b>449,942</b>	<b>(1,461,042)</b>	<b>23.5%</b>

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Hydrant Repair & Replacement	WA-0015	30,000	-	(30,000)	0.0%
Emerg Repl Washinton Pk Main/Laterl	WA-0016	1,204,000	866,451	(337,549)	72.0%
Water Meter Repl Program	WA-2021	28,000	-	(28,000)	0.0%
Joint Treatment Plant Office	WW-0011	503,948	28,874	(475,074)	5.7%
SCADA Controls	WW-0012	50,000	973	(49,027)	1.9%
Pipe Burst Town Force Main	WW-0023	50,000	46	(49,954)	0.1%
Inflow & Infiltration Reduction Prog	WW-2021	82,500	-	(82,500)	0.0%
Sewer Main Replacement	WW-3021	80,500	-	(80,500)	0.0%
Plant Equipment Repl Program	WW-4021	74,000	-	(74,000)	0.0%
Pump Station Equipment Replcmt	WW-5021	12,500	-	(12,500)	0.0%
<b>Total</b>		<b>2,115,448</b>	<b>896,344</b>	<b>(1,219,104)</b>	<b>42.4%</b>

\* Budget includes amounts for prior year purchase order rollover

Note 1 - Additional \$2,500 contribution from the Pickle Ball Club into the Capital Projects fund helps cover the total cost of PK-0017.

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<b>WATER CAPITAL IMPROVEMENT FUND (60)</b>	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	117,790	67,245	(50,545)	57.1%
Impact Fees	-	-	-	0.0%
Interest Income	5,000	1,950	(3,050)	39.0%
Transfers from Wtr Op/Drought Res Fund (57/61)	1,100,000	1,100,000	-	100.0%
<b>Total Revenues</b>	<b>1,222,790</b>	<b>1,169,195</b>	<b>(53,595)</b>	<b>95.6%</b>
Capital Improvement (60-4500)	1,358,680	908,037	(450,643)	66.8%
<b>Total Expenses</b>	<b>1,358,680</b>	<b>908,037</b>	<b>(450,643)</b>	<b>66.8%</b>
<b>Net Operating Income/(Loss)</b>	<b>(135,890)</b>	<b>261,158</b>	<b>397,048</b>	
<b>WATER OPERATING ENTERPRISE FUND (61)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues - Utilities	1,436,720	915,014	(521,706)	63.7%
Interest Income	200	307	107	153.5%
Transfer-Water Subsidy (01)	1,500	-	(1,500)	0.0%
<b>Total Revenues</b>	<b>1,438,420</b>	<b>915,321</b>	<b>(523,099)</b>	<b>63.6%</b>
O & M Expenses (61-4505)	564,121	301,084	(263,037)	53.4%
Water Purchases (61-4507)	995,753	703,729	(292,024)	70.7%
<b>Total Expenses</b>	<b>1,559,874</b>	<b>1,004,813</b>	<b>(555,061)</b>	<b>64.4%</b>
<b>Net Operating Income/(Loss)</b>	<b>(121,454)</b>	<b>(89,492)</b>	<b>31,962</b>	

<b>WASTEWATER OPERATING ENTERPRISE FUND (62)</b>	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,311,809	1,470,674	(841,135)	63.6%
Interest Income	15,000	6,423	(8,577)	42.8%
Transfer-Wastewater Subsidy (01)	1,500	-	(1,500)	0.0%
<b>Total Revenues</b>	<b>2,328,309</b>	<b>1,477,096</b>	<b>(851,213)</b>	<b>63.4%</b>
			-	
WW Collection (62-4510)	379,829	179,339	(200,490)	47.2%
WW Treatment (62-4515)	1,248,472	664,416	(584,056)	53.2%
Transfer to Capital (63/64)	1,950,000	1,950,000	-	100.0%
<b>Total Expenses</b>	<b>3,578,301</b>	<b>2,793,755</b>	<b>(784,546)</b>	<b>78.1%</b>
<b>Net Operating Income/(Loss)</b>	<b>(1,249,992)</b>	<b>(1,316,658)</b>	<b>(66,666)</b>	
<b>JOINT TREATMENT CAPITAL FUND (63)</b>	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	179,974	105,112	(74,862)	58.4%
Revenues Capital Recovery Vets	312,000	50,000	(262,000)	16.0%
Interest Income	25,000	6,138	(18,862)	24.6%
Transfer from Wastewater Operating (62)	1,600,000	1,600,000	-	100.0%
<b>Total Revenues</b>	<b>2,116,974</b>	<b>1,761,249</b>	<b>(355,725)</b>	<b>83.2%</b>
WW Joint Treatment Plant (63-4518)	1,054,609	337,956	(716,653)	32.0%
<b>Total Expenses</b>	<b>1,054,609</b>	<b>337,956</b>	<b>(716,653)</b>	<b>32.0%</b>
<b>Net Operating Income/(Loss)</b>	<b>1,062,365</b>	<b>1,423,293</b>	<b>360,929</b>	
<b>WASTEWATER UTILITY CAPITAL FUND (64)</b>	Budget	Actual	Variance	% of Budget
Transfer fr WWtr Operating (62)/JT Cap Fund (63)	350,000	350,000	-	100.0%
Impact Fees	-	-	-	0.0%
Interest Income	3,000	809	(2,191)	27.0%
<b>Total Revenues</b>	<b>353,000</b>	<b>350,809</b>	<b>(2,191)</b>	<b>99.4%</b>
			-	
WW Capital Improvement (64-4519)	310,854	44,692	(266,162)	14.4%
Transfer to Debt Service (55)	29,316	29,838	522	101.8%
<b>Total Expenses</b>	<b>340,170</b>	<b>74,530</b>	<b>(265,640)</b>	<b>21.9%</b>
<b>Net Operating Income/(Loss)</b>	<b>12,830</b>	<b>276,279</b>	<b>263,449</b>	