



Staff Report

Agenda Item #: {{section.number}}B

Yountville Town Council Staff Report

DATE: September 17, 2024

TO: Mayor and Town Council

FROM: Kyle Batista, Financial Analyst; Celia King, Administrative Service Director

PREPARED BY: Kyle Batista, Financial Analyst

RECOMMENDATION

Receive and File July and August 2024 Monthly Financial Reports

DISCUSSION/BACKGROUND

The monthly financial reports are presented to provide a summary overview of revenues and expenses of the Town's major funds: General Fund, Capital Projects Fund, Water and Wastewater Enterprise Funds.

See below for the July 2024 financial report followed by the August 2024 financial report.

July 2024 – 8.3% of the Fiscal Year & August 2024 – 16.7% of the Fiscal Year

July 2024 does not show any TOT revenue because collections in this month are applicable to the June reporting period and are therefore posted back to the prior fiscal year. TOT revenue reflected in the August 2024 monthly financial report are applicable to the July 2024 reporting period. Sales tax receipts lag 2½ - 3 months behind the actual collection period. Property taxes are generally not received until December or January, after the first installment has been collected by Napa County.

General Fund department expenditures that appear to be higher than the percent of budget to date are because of payments that are due at the beginning of the fiscal year, such as a portion of the Chamber of Commerce contract, premiums for Liability, Worker's Compensation and property Insurance, and expenditures related to the Parks & Recreation Summer Camp Program. Departmental IT Allocations are also high in July due to annual software subscription renewals. These expenditure accounts are expected to level out throughout the year.

Actual costs for projects in July and August appear to be minimal because most July and August payments were applicable to work completed in June and as such were posted back to the prior fiscal year.

The expected \$2,000,000 Federal Grant revenue budgeted in Fund 63 Wastewater Capital Joint Treatment Capital Fund is applicable to the USDA low interest loan that the Town is pursuing for the Joint Treatment Plant Modifications project.

ENVIRONMENTAL REVIEW

Exempt per California Environmental Act (CEQA) Guideline, Section 15061(b)(3)

FISCAL IMPACT

Is there a Fiscal Impact? Yes

Is it Currently Budgeted? Yes

Where is it Budgeted? Various Departments.

Is it Mandatory or Discretionary? Discretionary

Is there a Staff Resource Impact? Nominal

STRATEGIC PLAN GOAL

Is item Identified in Strategic Plan? Yes

If yes, Identify Strategic Goal and Objective. **Responsible Fiscal Policy:** The Town maintains its fiscal health through policies designed to maximize economic opportunities, manage expenses, and ensure prudent reserves.

Briefly Explain Relationship to Strategic Plan Goal and Objective. Monthly budget and actual revenue and expense reports provide timely information and financial transparency. Timely financial information can help control costs by guiding policy and spending decisions.

July 2024 Financial Report

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2024

General Fund Revenues

The following is a summary of General Fund revenue by major category as of July 31, 2024.
 July is 8.3% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,679,300	-	(2,679,300)	0.0%	Note 1
Sales Taxes	1,737,000	-	(1,737,000)	0.0%	Note 2
Other Taxes	175,000	-	(175,000)	0.0%	
Transient Occupancy Tax	8,785,600	-	(8,785,600)	0.0%	Note 3
Investment Earnings	55,000	123	(54,877)	0.2%	
Licenses & Permits	159,775	18,762	(141,013)	11.7%	
Fines & Forfeitures	4,250	-	(4,250)	0.0%	
Rents & Concessions	363,216	24,645	(338,571)	6.8%	
Intergovernmental	236,600	-	(236,600)	0.0%	
Parks & Recreation Fees	377,995	37,285	(340,710)	9.9%	
Charges for Services	182,100	51,031	(131,069)	28.0%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	143,920	7,541	(136,379)	5.2%	
Other Sources	-	-	-	0.0%	
Total	14,899,756	139,387	(14,760,369)	0.9%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	14,643	1,288	(13,355)	8.8%	
Total	14,643	1,288	(13,355)	8.8%	

Note 1: The Town receives its first large installment of property taxes in January its second large installment in April or May.

Note 2: Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 3: TOT is due one month after the collection period and received within 30 days after the collection period.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2024

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of June 30, 2024:
July is 8.3% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	245,688	11,012	(234,676)	4.5%
Non-Departmental	1010	298,000	15,279	(282,721)	5.1%
Town Manager	1101	452,567	82,325	(370,242)	18.2%
Information Technology	1011	-	-	-	0.0% Note 1
Community Promotion	1015	511,055	169,603	(341,453)	33.2%
Finance	1102	1,017,028	81,166	(935,862)	8.0%
Risk Management	1103	80,850	9,310	(71,540)	11.5%
Town Attorney	1105	301,000	-	(301,000)	0.0%
Town Clerk	1110	821,838	60,038	(761,800)	7.3%
Planning & Building	2115	1,326,884	121,374	(1,205,510)	9.1%
Law Enforcement Services	3200	1,375,052	114,546	(1,260,506)	8.3%
Fire & Emergency Services	3201	1,473,976	-	(1,473,976)	0.0% Note 2
PW Admin. & Engineering	4301	906,458	110,934	(795,524)	12.2%
PW Street Maintenance	4305	466,119	35,101	(431,018)	7.5%
PW Park Maintenance	4320	984,190	67,521	(916,669)	6.9%
PW Government Bldgs.	4325	767,025	157,294	(609,730)	20.5%
Parks & Rec Admin & Services	5405	709,604	79,314	(630,290)	11.2%
Parks & Rec Camp Programs	5406	244,908	48,479	(196,429)	19.8%
Community Center	5408	386,081	23,792	(362,289)	6.2%
Parks & Rec Leisure Prog.	5410	369,438	20,923	(348,515)	5.7%
Parks & Rec Sports Prog.	5412	59,120	5,380	(53,740)	9.1%
Parks & Rec Community Events	5413	233,195	28,061	(205,134)	12.0%
Yountville Arts	5415	178,120	4,095	(174,025)	2.3%
Total Expenditures		13,208,196	1,245,546	(11,962,650)	9.4%
Transfers Out:					
Public Arts Fund	7923	25,000	-	25,000	0.0%
Capital Projects Fund	7950	625,000	625,000	-	100.0%
Facility Replacement Fund	7981	50,000	50,000	-	100.0%
Fleet/Equip Replacement Fund	7982	100,000	100,000	-	100.0%
Housing Opportunity Fund	7970	76,100	-	76,100	0.0%
Water Subsidy	7961	6,000	-	6,000	0.0%
Wastewater Subsidy	7962	6,000	-	6,000	0.0%
2017 Lease Rev. Debt Service	7954	540,000	540,000	-	100.0%
2020 Lease Fin. Debt Service	7955	315,000	315,000	-	100.0%
Total Transfers Out:		1,743,100	1,630,000	113,100	93.5%

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

Note 2: Payments for Fire & Emergency Services are typically made bi-annually, in January and June.

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2024/2025 budget adjustments

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2024

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Shade Structure for Community Center/Hall	CF-0022	158,000	-	158,000	0.0%
Community Center/Hall HVAC Analysis	CF-0033	33,000	-	33,000	0.0%
Replace Community Center/Hall & Post Office Gutters	CF-0035	28,700	-	28,700	0.0%
Town Hall Landscaping and Access	CF-0043	60,484	-	60,484	0.0%
Replace Basketball Hoops at Community Gym	CF-0045	50,000	-	50,000	0.0%
Yountville Commons	CF-0046	1,183,944	-	1,183,944	0.0%
Community Center Gym Floor Maintenance Coating	CF-0047	55,000	-	55,000	0.0%
Town Gall Generator Annex	CF-0086	20,000	-	20,000	0.0%
Town Facilities Backflow Maintenance and Repair Program	CF-2025	35,000	-	35,000	0.0%
Forrester Park/3 Weirs Park ADA Improvement	CP-0018	14,450	-	14,450	0.0%
Installation of EV Charging Stations and Fleet	CP-0028	67,040	-	67,040	0.0%
LATA Broadband Development Feasibility Study	CP-0029	73,693	-	73,693	0.0%
Replacement Dump Truck	CP-0032	168,405	-	168,405	0.0%
Energy Resiliency Plan	CP-0033	20,000	-	20,000	0.0%
ADA Accessibility Improvements Program	CP-2025	128,000	-	128,000	0.0%
Town Wide Drainage and Erosion Program	DF-2025	21,500	-	21,500	0.0%
Hydroflush Weirs and Floodwall Operation Program	DF-3025	60,000	-	60,000	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3025	96,196	-	96,196	0.0%
Yville Commons (Measure S)	MS-0046	200,000	-	200,000	0.0%
Annual Street Maintenance & Paving Program	MT-3025	550,000	1,445	548,555	0.3%
Vineyard Park Enhancement Project	PK-0032	150,000	-	150,000	0.0%
Shade Structure North Park	PK-0033	72,020	-	72,020	0.0%
Replace Forrester Park play surface	PK-0036	10,000	-	10,000	0.0%
Replace Play Surface at Yountville Community Park	PK-0037	3,691	-	3,691	0.0%
Veterans Park Bathroom Awning	PK-0038	4,174	-	4,174	0.0%
Big Belly Receptacles	PK-0039	10,000	-	10,000	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6025	68,000	-	68,000	0.0%
Surveys and Monuments	ST-0004	19,500	-	19,500	0.0%
Washington Street Parking Lot Beautification	ST-0027	300,000	-	300,000	0.0%
Utility Undergrounding Engineering & Design	ST-0029	45,000	-	45,000	0.0%
Replace Bucket Truck	ST-0030	96,902	-	96,902	0.0%
Replace Forrester Park play surface	ST-0035	50,000	-	50,000	0.0%
Traffic Calming Program	ST-4025	19,500	-	19,500	0.0%
Total		3,872,200	1,445	3,870,755	0.0%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	5,737	-	5,737	0.0%
Water System Inter Tie Projects	WA-0020	158,045	-	158,045	0.0%
Replacement Utility Truck	WA-0023	100,000	-	100,000	0.0%
Municipal Well #1 VFD Rehab	WA-0025	46,910	-	46,910	0.0%
Active Chlorine Monitoring Equipment at Well	WA-0026	25,000	-	25,000	0.0%
Lateral Lead Testing and Assessment	WA-0027	250,000	-	250,000	0.0%
Chlorine Residual Monitoring PRV's Finnell and TH	WA-0028	50,000	-	50,000	0.0%
Water Meter Replacement Program	WA-2025	33,500	-	33,500	0.0%
Main and Service Lateral Replacement Program	WA-3025	45,000	-	45,000	0.0%
Hydrant & Main Flushing with No-Des	WA-4025	60,000	-	60,000	0.0%
Hydrant Repair Replacement	WA-5025	35,000	-	35,000	0.0%
SCADA Maintenance	WA-6025	15,000	-	15,000	0.0%
WWRF Office Modernization	WW-0011	1,960,000	-	1,960,000	0.0%
Rebuild Sludge Heater & Add Sludge Mixing System	WW-0019	150,000	-	150,000	0.0%
Design & Construct Headworks Improvements	WW-0027	50,000	-	50,000	0.0%
Sludge Handling/Drying/Disposal Improvements	WW-0028	50,000	-	50,000	0.0%
WWRF Component Assessment & Repair Plan	WW-0034	400,000	-	400,000	0.0%
Pond Site Fencing, Grading & Drainage Improvements	WW-0038	110,000	-	110,000	0.0%
Compliance Analyzers for SCADA System	WW-0039	45,000	-	45,000	0.0%
New Vector Truck	WW-0041	397,369	-	397,369	0.0%
Recycled Water Transmission Main Repair	WW-0042	1,927,892	-	1,927,892	0.0%
Flare System Installation	WW-0043	160,000	-	160,000	0.0%
Inflow & Infiltration Reduction Program	WW-2025	51,000	-	51,000	0.0%
Sewer Main Replacement and Repair Program	WW-3025	97,500	-	97,500	0.0%
Plant Equipment Replacement Program	WW-4025	103,137	-	103,137	0.0%
Town Pump Station Equipment Replacement Program	WW-5025	90,000	-	90,000	0.0%
SCADA Controls	WW-6025	15,000	-	15,000	0.0%
SCADA Improvements	WW-7025	45,000	-	45,000	0.0%
SCADA Control Maintenance Pump Station	WW-8025	15,000	-	15,000	0.0%
Total		6,491,089	-	6,491,089	0.0%

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2024/2025 budget adjustments.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2024

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	156,600	12,981	(143,619)	8.3%
Impact Fees	-	-	-	0.0%
Interest Income	4,500	-	(4,500)	0.0%
Transfers from General Fund (01)	125,000	-	(125,000)	0.0%
Transfers from Util Ent Proj Fund (06)	250,000	-	(250,000)	0.0%
Transfers from Wtr Op Fund (61)	-	-	-	0.0%
Total Revenues	536,100	12,981	(523,119)	2.4%
Capital Improvement (60-4500)	922,191	-	(922,191)	0.0%
Total Expenses	922,191	-	(922,191)	0.0%
Net Operating Income/(Loss or use of Fund Balance)	(386,091)	12,981	399,073	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,878,450	189,517	(1,688,933)	10.1%
Interest Income	3,500	-	(3,500)	0.0%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	1,887,950	189,517	(1,698,433)	10.0%
O & M Expenses (61-4505)	845,271	74,867	(770,404)	8.9%
Water Purchases (61-4507)	1,064,269	10,614	(1,053,655)	1.0%
Total Expenses	1,909,540	85,480	(1,824,060)	4.5%
Net Operating Income/(Loss or use of Fund Balance)	(21,590)	104,037	125,627	
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,739,400	175,462	(2,563,938)	6.4%
Interest Income	7,500	-	(7,500)	0.0%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	2,752,900	175,462	(2,577,438)	6.4%
WW Collection (62-4510)	529,649	51,796	(477,853)	9.8%
WW Treatment (62-4515)	2,064,387	140,767	(1,923,620)	6.8%
Transfer to Capital (63/64)	325,000	-	(325,000)	0.0%
Total Expenses	2,919,035	192,562	(2,726,473)	6.6%
Net Operating Income/(Loss or use of Fund Balance)	(166,135)	(17,100)	149,035	

JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Federal Grant	2,000,000	-	(2,000,000)	0.0%
Miscellaneous Revenue	1,750,000	-	(1,750,000)	0.0%
System Replacement Fees	253,800	20,973	(232,827)	8.3%
Revenues Capital Recovery Vets	282,500	-	(282,500)	0.0%
Interest Income	20,000	-	(20,000)	0.0%
Transfer from Wastewater Operating (62)	75,000	-	(75,000)	0.0%
Total Revenues	4,381,300	20,973	(4,360,327)	0.5%
WW Joint Treatment Plant (63-4518)	5,450,690	-	(5,450,690)	0.0%
Total Expenses	5,450,690	-	(5,450,690)	0.0%
Net Operating Income/(Loss or use of Fund Balance)	(1,069,390)	20,973	1,090,364	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer from WW Operating (62)	125,000	-	(125,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	5,000	-	(5,000)	0.0%
Total Revenues	130,000	-	(130,000)	0.0%
			-	
WW Capital Improvement (64-4519)	722,869	-	(722,869)	0.0%
Transfer to Debt Service (55)	30,088	-	(30,088)	0.0%
Total Expenses	752,957	-	(752,957)	0.0%
Net Operating Income/(Loss or use of Fund Balance)	(622,957)	-	622,957	

August 2024 Financial Report

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
August 31, 2024

General Fund Revenues

The following is a summary of General Fund revenue by major category as of August 31, 2024.
 August is 16.7% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,679,300	-	(2,679,300)	0.0%	Note 1
Sales Taxes	1,737,000	3,101	(1,733,899)	0.2%	Note 2
Other Taxes	175,000	-	(175,000)	0.0%	
Transient Occupancy Tax	8,785,600	736,561	(8,049,039)	8.4%	Note 3
Investment Earnings	55,000	123	(54,877)	0.2%	
Licenses & Permits	159,775	31,863	(127,912)	19.9%	
Fines & Forfeitures	4,250	-	(4,250)	0.0%	
Rents & Concessions	363,216	57,656	(305,560)	15.9%	
Intergovernmental	236,600	-	(236,600)	0.0%	
Parks & Recreation Fees	377,995	88,746	(289,249)	23.5%	
Charges for Services	182,100	51,336	(130,764)	28.2%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	143,920	14,340	(129,580)	10.0%	
Other Sources	-	-	-	0.0%	
Total	14,899,756	983,727	(13,916,029)	6.6%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	14,643	1,288	(13,355)	8.8%	
Total	14,643	1,288	(13,355)	8.8%	

Note 1: The Town receives its first large installment of property taxes in January its second large installment in April or May.

Note 2: Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 3: TOT is due one month after the collection period and received within 30 days after the collection period.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
August 31, 2024

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of August 31, 2024:
August is 16.7% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	245,688	19,305	(226,383)	7.9%
Non-Departmental	1010	298,000	29,201	(268,799)	9.8%
Town Manager	1101	452,567	113,079	(339,488)	25.0%
Information Technology	1011	-	-	-	0.0% Note 1
Community Promotion	1015	511,055	176,229	(334,826)	34.5%
Finance	1102	1,017,028	139,065	(877,963)	13.7%
Risk Management	1103	80,850	9,806	(71,044)	12.1%
Town Attorney	1105	301,000	-	(301,000)	0.0%
Town Clerk	1110	821,838	87,395	(734,443)	10.6%
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Law Enforcement Services	3200	1,375,052	229,092	(1,145,960)	16.7%
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PW Admin. & Engineering	4301	906,458	169,553	(736,905)	18.7%
PW Street Maintenance	4305	466,119	60,431	(405,688)	13.0%
PW Park Maintenance	4320	984,190	129,744	(854,446)	13.2%
PW Government Bldgs.	4325	767,025	216,887	(550,138)	28.3%
Parks & Rec Admin & Services	5405	709,604	134,807	(574,797)	19.0%
Parks & Rec Camp Programs	5406	244,908	113,777	(131,131)	46.5%
Community Center	5408	386,081	51,960	(334,121)	13.5%
Parks & Rec Leisure Prog.	5410	369,438	37,827	(331,611)	10.2%
Parks & Rec Sports Prog.	5412	59,120	8,287	(50,833)	14.0%
Parks & Rec Community Events	5413	233,195	48,351	(184,844)	20.7%
Yountville Arts	5415	178,120	10,133	(167,987)	5.7%
Total Expenditures		13,208,196	1,951,458	(11,256,737)	14.8%
Transfers Out:					
Public Arts Fund	7923	25,000	-	25,000	0.0%
Capital Projects Fund	7950	625,000	625,000	-	100.0%
Facility Replacement Fund	7981	50,000	50,000	-	100.0%
Fleet/Equip Replacement Fund	7982	100,000	100,000	-	100.0%
Housing Opportunity Fund	7970	76,100	-	76,100	0.0%
Water Subsidy	7961	6,000	-	6,000	0.0%
Wastewater Subsidy	7962	6,000	-	6,000	0.0%
2017 Lease Rev. Debt Service	7954	540,000	540,000	-	100.0%
2020 Lease Fin. Debt Service	7955	315,000	315,000	-	100.0%
Total Transfers Out:		1,743,100	1,630,000	113,100	93.5%

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CAPITAL PROJECTS

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Replace Basketball Hoops at Community Gym	CF-0045	50,000	-	50,000	0.0%
Yountville Commons	CF-0046	1,183,944	83,059	1,100,885	7.0%
Community Center Gym Floor Maintenance Coating	CF-0047	55,000	-	55,000	0.0%
Town Gall Generator Annex	CF-0086	20,000	-	20,000	0.0%
Town Facilities Backflow Maintenance and Repair Program	CF-2025	35,000	-	35,000	0.0%
Forrester Park/3 Weirs Park ADA Improvement	CP-0018	14,450	-	14,450	0.0%
Installation of EV Charging Stations and Fleet	CP-0028	67,040	-	67,040	0.0%
LATA Broadband Development Feasibility Study	CP-0029	73,693	-	73,693	0.0%
Replacement Dump Truck	CP-0032	168,405	99,952	68,453	59.4%
Energy Resiliency Plan	CP-0033	20,000	-	20,000	0.0%
ADA Accessibility Improvements Program	CP-2025	128,000	-	128,000	0.0%
Town Wide Drainage and Erosion Program	DF-2025	21,500	-	21,500	0.0%
Hydroflush Weirs and Floodwall Operation Program	DF-3025	60,000	-	60,000	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3025	96,196	-	96,196	0.0%
Yville Commons (Measure S)	MS-0046	200,000	-	200,000	0.0%
Annual Street Maintenance & Paving Program	MT-3025	550,000	1,445	548,555	0.3%
Vineyard Park Enhancement Project	PK-0032	150,000	-	150,000	0.0%
Shade Structure North Park	PK-0033	72,020	-	72,020	0.0%
Replace Forrester Park play surface	PK-0036	10,000	-	10,000	0.0%
Replace Play Surface at Yountville Community Park	PK-0037	3,691	-	3,691	0.0%
Veterans Park Bathroom Awning	PK-0038	4,174	-	4,174	0.0%
Big Belly Receptacles	PK-0039	10,000	-	10,000	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6025	68,000	-	68,000	0.0%
Surveys and Monuments	ST-0004	19,500	-	19,500	0.0%
Washington Street Parking Lot Beautification	ST-0027	300,000	-	300,000	0.0%
Utility Undergrounding Engineering & Design	ST-0029	45,000	-	45,000	0.0%
Replace Bucket Truck	ST-0030	96,902	-	96,902	0.0%
Replace Forrester Park play surface	ST-0035	50,000	-	50,000	0.0%
Traffic Calming Program	ST-4025	19,500	-	19,500	0.0%
Total		3,872,200	184,456	3,687,744	4.8%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	5,737	-	5,737	0.0%
Water System Inter Tie Projects	WA-0020	158,045	-	158,045	0.0%
Replacement Utility Truck	WA-0023	100,000	67,963	32,037	68.0%
Municipal Well #1 VFD Rehab	WA-0025	46,910	-	46,910	0.0%
Active Chlorine Monitoring Equipment at Well	WA-0026	25,000	-	25,000	0.0%
Lateral Lead Testing and Assessment	WA-0027	250,000	-	250,000	0.0%
Chlorine Residual Monitoring PRV's Finnell and TH	WA-0028	50,000	-	50,000	0.0%
Water Meter Replacement Program	WA-2025	33,500	-	33,500	0.0%
Main and Service Lateral Replacement Program	WA-3025	45,000	-	45,000	0.0%
Hydrant & Main Flushing with No-Des	WA-4025	60,000	-	60,000	0.0%
Hydrant Repair Replacement	WA-5025	35,000	-	35,000	0.0%
SCADA Maintenance	WA-6025	15,000	-	15,000	0.0%
WWRF Office Modernization	WW-0011	1,960,000	-	1,960,000	0.0%
Rebuild Sludge Heater & Add Sludge Mixing System	WW-0019	150,000	-	150,000	0.0%
Design & Construct Headworks Improvements	WW-0027	50,000	-	50,000	0.0%
Sludge Handling/Drying/Disposal Improvements	WW-0028	50,000	-	50,000	0.0%
WWRF Component Assessment & Repair Plan	WW-0034	400,000	-	400,000	0.0%
Pond Site Fencing, Grading & Drainage Improvements	WW-0038	110,000	-	110,000	0.0%
Compliance Analyzers for SCADA System	WW-0039	45,000	-	45,000	0.0%
New Vector Truck	WW-0041	397,369	-	397,369	0.0%
Recycled Water Transmission Main Repair	WW-0042	1,927,892	-	1,927,892	0.0%
Flare System Installation	WW-0043	160,000	-	160,000	0.0%
Inflow & Infiltration Reduction Program	WW-2025	51,000	-	51,000	0.0%
Sewer Main Replacement and Repair Program	WW-3025	97,500	-	97,500	0.0%
Plant Equipment Replacement Program	WW-4025	103,137	-	103,137	0.0%
Town Pump Station Equipment Replacement Program	WW-5025	90,000	-	90,000	0.0%
SCADA Controls	WW-6025	15,000	-	15,000	0.0%
SCADA Improvements	WW-7025	45,000	-	45,000	0.0%
SCADA Control Maintenance Pump Station	WW-8025	15,000	-	15,000	0.0%
Total		6,491,089	67,963	6,423,126	1.0%

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2024/2025 budget adjustments.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
August 31, 2024

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	156,600	25,963	(130,637)	16.6%
Impact Fees	-	-	-	0.0%
Interest Income	4,500	-	(4,500)	0.0%
Transfers from General Fund (01)	125,000	-	(125,000)	0.0%
Transfers from Util Ent Proj Fund (06)	250,000	-	(250,000)	0.0%
Transfers from Wtr Op Fund (61)	-	-	-	0.0%
Total Revenues	536,100	25,963	(510,137)	4.8%
Capital Improvement (60-4500)	922,191	67,963	(854,228)	7.4%
Total Expenses	922,191	67,963	(854,228)	7.4%
Net Operating Income/(Loss or use of Fund Balance)	(386,091)	(42,000)	344,092	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,878,450	379,496	(1,498,954)	20.2%
Interest Income	3,500	-	(3,500)	0.0%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	1,887,950	379,496	(1,508,454)	20.1%
O & M Expenses (61-4505)	845,271	125,619	(719,652)	14.9%
Water Purchases (61-4507)	1,064,269	56,986	(1,007,283)	5.4%
Total Expenses	1,909,540	182,605	(1,726,935)	9.6%
Net Operating Income/(Loss or use of Fund Balance)	(21,590)	196,891	218,481	
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,739,400	350,913	(2,388,487)	12.8%
Interest Income	7,500	-	(7,500)	0.0%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	2,752,900	350,913	(2,401,987)	12.7%
WW Collection (62-4510)	529,649	80,281	(449,368)	15.2%
WW Treatment (62-4515)	2,064,387	245,884	(1,818,503)	11.9%
Transfer to Capital (63/64)	325,000	-	(325,000)	0.0%
Total Expenses	2,919,035	326,164	(2,592,871)	11.2%
Net Operating Income/(Loss or use of Fund Balance)	(166,135)	24,749	190,884	

JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Federal Grant	2,000,000	-	(2,000,000)	0.0%
Miscellaneous Revenue	1,750,000	-	(1,750,000)	0.0%
System Replacement Fees	253,800	41,948	(211,852)	16.5%
Revenues Capital Recovery Vets	282,500	-	(282,500)	0.0%
Interest Income	20,000	-	(20,000)	0.0%
Transfer from Wastewater Operating (62)	75,000	-	(75,000)	0.0%
Total Revenues	4,381,300	41,948	(4,339,352)	1.0%
WW Joint Treatment Plant (63-4518)	5,450,690	-	(5,450,690)	0.0%
Total Expenses	5,450,690	-	(5,450,690)	0.0%
Net Operating Income/(Loss or use of Fund Balance)	(1,069,390)	41,948	1,111,338	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer from WW Operating (62)	125,000	-	(125,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	5,000	-	(5,000)	0.0%
Total Revenues	130,000	-	(130,000)	0.0%
			-	
WW Capital Improvement (64-4519)	722,869	-	(722,869)	0.0%
Transfer to Debt Service (55)	30,088	-	(30,088)	0.0%
Total Expenses	752,957	-	(752,957)	0.0%
Net Operating Income/(Loss or use of Fund Balance)	(622,957)	-	622,957	