



Town of Yountville

6550 Yount Street
Yountville, CA 94599

Staff Report

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

Yountville Town Council Staff Report

DATE: October 3, 2023
TO: Mayor and Town Council
FROM: Celia King, Finance Director
PREPARED BY: Kyle Batista, Financial Analyst

RECOMMENDATION

Receive and File Monthly Financial Reports for July and August 2023

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 2023 financial report followed by the August 2023 financial report.

July 2023 – 8.3% of the Fiscal Year & August 2023 – 16.7% of the Fiscal Year

TOT collections included in the August 2023 monthly financial report are applicable to July 2023 TOT. Sales tax receipts lag 2½ - 3 months behind the actual collection period. Property taxes are generally not received until November or December, after the first installment has been collected by Napa County.

The higher-than-expected Parks & Recreation Fees revenue is mostly comprised of Summer Camp Program fees and Leisure Class Fees.

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 and Worker's Compensation Insurance, and expenditures related to the Parks & Recreation Summer Camp Program. 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.

Water and Wastewater Enterprise Funds revenues and expenditures are on track with expected amounts. 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. The expected \$1,000,000 Miscellaneous Revenue budgeted in the same fund is applicable to the \$1,000,000 Emergency Recycled Water Transmission Main Repair Project that the Town is anticipating to be covered by Town insurance.

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 2023 Financial Report

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2023

General Fund Revenues

The following is a summary of General Fund revenue by major category as of July 31, 2023.
 July is 8.3% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,431,280	-	(2,431,280)	0.0%	Note 1
Sales Taxes	1,695,000	-	(1,695,000)	0.0%	Note 2
Other Taxes	164,000	-	(164,000)	0.0%	
Transient Occupancy Tax	7,775,000	-	(7,775,000)	0.0%	Note 3
Investment Earnings	45,000	102	(44,898)	0.2%	
Licenses & Permits	155,250	13,610	(141,640)	8.8%	
Fines & Forfeitures	4,000	5,300	1,300	132.5%	
Rents & Concessions	350,197	19,412	(330,785)	5.5%	
Intergovernmental	205,000	-	(205,000)	0.0%	
Parks & Recreation Fees	322,550	35,434	(287,116)	11.0%	
Charges for Services	184,600	31,642	(152,958)	17.1%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	123,445	16,378	(107,067)	13.3%	
Other Sources	-	-	-	0.0%	
Total	13,455,322	121,878	(13,333,444)	0.9%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	12,958	1,426	(11,532)	11.0%	
Total	12,958	1,426	(11,532)	11.0%	

Note 1: Property taxes are generally not received until December, after the first installment has been collected by Napa County.

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, 2023

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of July 31, 2023:
 July is 8.3% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	226,858	9,629	(217,228)	4.2%	
Non-Departmental	1010	253,700	23,644	(230,056)	9.3%	
Town Manager	1101	632,326	82,982	(549,344)	13.1%	
Information Technology	1011	-	-	-	0.0%	Note 1
Community Promotion	1015	473,775	162,772	(311,003)	34.4%	
Finance	1102	815,265	70,266	(744,999)	8.6%	
Risk Management	1103	71,150	10,350	(60,800)	14.5%	
Town Attorney	1105	226,000	-	(226,000)	0.0%	
Town Clerk	1110	607,923	49,946	(557,977)	8.2%	
Planning & Building	2115	1,261,304	103,093	(1,158,211)	8.2%	
Law Enforcement Services	3200	1,271,620	105,926	(1,165,694)	8.3%	
Fire & Emergency Services	3201	1,148,000	-	(1,148,000)	0.0%	Note 2
PW Admin. & Engineering	4301	887,084	91,183	(795,900)	10.3%	
PW Street Maintenance	4305	459,551	32,398	(427,153)	7.0%	
PW Park Maintenance	4320	730,015	47,416	(682,599)	6.5%	
PW Government Bldgs.	4325	607,829	123,110	(484,719)	20.3%	
Parks & Rec Admin & Services	5405	555,975	58,477	(497,498)	10.5%	
Parks & Rec Camp Programs	5406	215,453	49,486	(165,967)	23.0%	
Community Center	5408	361,101	20,898	(340,203)	5.8%	
Parks & Rec Leisure Prog.	5410	345,546	25,962	(319,584)	7.5%	
Parks & Rec Sports Prog.	5412	59,901	5,835	(54,065)	9.7%	
Parks & Rec Community Events	5413	206,964	17,628	(189,337)	8.5%	
Yountville Arts	5415	114,574	2,081	(112,493)	1.8%	
Total Expenditures		11,531,913	1,093,083	(10,438,829)	9.5%	
Transfers Out:						
OPEB-Employee Retiree Ben.	7902	-	-	-	0.0%	
PERS UAL	7903	-	-	-	0.0%	
Emergency Reserve Fund	7904	-	-	-	0.0%	
Revenue Stabilization Fund	7905	-	-	-	0.0%	
Util Ent Project Comm Fund	7906	-	-	-	0.0%	
Capital Projects Fund	7950	550,000	550,000	-	100.0%	
Water Capital Fund	7960	-	-	-	0.0%	
Facility Replacement Fund	7981	350,000	350,000	-	100.0%	
Fleet/Equip Replacement Fund	7982	200,000	200,000	-	100.0%	
Housing Opportunity Fund	7970	73,700	-	73,700	0.0%	
T.O.Y. Community Foundation	7985	-	-	-	0.0%	Note 3
Water Subsidy	7961	6,000	-	6,000	0.0%	
Wastewater Subsidy	7962	6,000	-	6,000	0.0%	
2017 Lease Rev. Debt Service	7954	545,000	545,000	-	100.0%	
2020 Lease Fin. Debt Service	7955	20,000	20,000	-	100.0%	
Total Transfers Out:		1,750,700	1,665,000	85,700	95.1%	

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

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

Note 3: Transfer to TOYCF represents excess revenue collected from art sales.

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2023/2024 budget adjustments

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2023

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Shade Structure for Community Center/Hall	CF-0022	150,000	-	(150,000)	0.0%
Enclose BBQ Area for Storage	CF-0024	45,000	-	(45,000)	0.0%
Exterior Painting of Town Hall	CF-0032	55,000	-	(55,000)	0.0%
Community Center/Hall HVAC Analysis	CF-0033	100,000	-	(100,000)	0.0%
Replace Community Center/Hall & Post Office Gutters	CF-0035	50,000	-	(50,000)	0.0%
Emergency Geothermal HVAC Repair & Replacement	CF-0036	19,753	-	(19,753)	0.0%
Roof Repair Community Park Restroom	CF-0037	55,000	-	(55,000)	0.0%
Sheriff Office Interior Maintenance & Repairs	CF-0038	50,000	-	(50,000)	0.0%
Town Hall Landscaping and Access	CF-0043	75,000	-	(75,000)	0.0%
GIS Mapping Improvements	CP-0007	160,000	-	(160,000)	0.0%
ADA Accessibility Improvements: Forrester Park/Three Weirs Park	CP-0018	121,720	-	(121,720)	0.0%
Community Center Restrooms Concrete Counter Replacement	CP-0023	30,000	-	(30,000)	0.0%
Installation of EV Charging Stations and Fleet	CP-0028	200,000	-	(200,000)	0.0%
ADA Accessibility Improvements Program	CP-2024	122,000	-	(122,000)	0.0%
Hydroflush Weirs from Finnell to Beard Ditch	DF-0018	100,000	-	(100,000)	0.0%
Repair Fence at Pump Station	DF-0019	55,000	-	(55,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2024	20,500	-	(20,500)	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3024	136,828	94	(136,734)	0.1%
Annual Street Maintenance & Paving Program	MT-3024	534,990	-	(534,990)	0.0%
Replace 2003 Chevrolet 2500HD	PK-0028	60,000	-	(60,000)	0.0%
Replace 2013 Chevrolet 2500HD	PK-0029	60,000	-	(60,000)	0.0%
Pump House Rebuild Van De Leur	PK-0030	100,000	-	(100,000)	0.0%
Vineyard Park Enhancement Project	PK-0032	450,000	-	(450,000)	0.0%
Shade Structure at North Park	PK-0033	150,000	-	(150,000)	0.0%
Replace Tot Lot Play Surface	PK-0035	10,000	-	(10,000)	0.0%
Replace Play Surface at Yountville Community Park	PK-0037	120,000	-	(120,000)	0.0%
Waxie Compacting Trash Receptacles	PK-0038	108,580	-	(108,580)	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6024	79,600	-	(79,600)	0.0%
Surveys and Monuments	ST-0004	18,500	-	(18,500)	0.0%
Replacement Muni Ops Truck	ST-0025	70,000	-	(70,000)	0.0%
Washington Street Parking Lot Beautification	ST-0027	300,000	-	(300,000)	0.0%
Utility Undergrounding Engineering & Design	ST-0029	200,000	-	(200,000)	0.0%
Traffic Calming Program	ST-4024	18,500	-	(18,500)	0.0%
Total		3,825,970	94	(3,825,876)	0.0%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	110,543	-	(110,543)	0.0%
Water System Inter Tie Projects	WA-0020	65,000	-	(65,000)	0.0%
Clay Valve Rebuild at Finnell Rd & Yount / Finnell Rd & Yville XRd	WA-0022	8,000	-	(8,000)	0.0%
Water Meter Replacement Program	WA-2024	30,500	-	(30,500)	0.0%
Hydrant Repair Replacement	WA-5024	35,000	-	(35,000)	0.0%
WWRF Office Modernization	WW-0011	2,008,902	-	(2,008,902)	0.0%
Rebuild Sludge Heater & Add Sludge Mixing System	WW-0019	250,000	-	(250,000)	0.0%
Design & Construct Headworks Improvements	WW-0027	40,000	-	(40,000)	0.0%
Safety Net and Safety Hinged Doors at Hand Well Access	WW-0032	10,000	-	(10,000)	0.0%
Pump Station Assessment and Capacity Evaluation	WW-0033	40,000	-	(40,000)	0.0%
WWRF Component Assessment & Repair Plan	WW-0034	500,000	-	(500,000)	0.0%
Headworks Grit Screw Chamber Improvement	WW-0037	25,000	-	(25,000)	0.0%
Pond Site Fencing, Grading & Drainage Improvements	WW-0038	50,000	-	(50,000)	0.0%
Compliance Analyzers for SCADA System	WW-0039	20,000	-	(20,000)	0.0%
Consultant to Assess Cost, Years, & Design for WWRF Projects	WW-0040	150,000	-	(150,000)	0.0%
New Vactor Truck	WW-0041	400,000	-	(400,000)	0.0%
Recycled Water Transmission Main Repair	WW-0042	944,892	-	(944,892)	0.0%
Flare System Installation	WW-0043	100,000	-	(100,000)	0.0%
Asset Management System	WW-0044	45,000	-	(45,000)	0.0%
Inflow & Infiltration Reduction Program	WW-2024	436,266	-	(436,266)	0.0%
Sewer Main Replacement and Repair Program	WW-3024	93,000	-	(93,000)	0.0%
Plant Equipment Replacement Program	WW-4024	138,029	-	(138,029)	0.0%
Town Pump Station Equipment Replacement Program	WW-5024	18,385	-	(18,385)	0.0%
SCADA Controls	WW-6024	15,000	-	(15,000)	0.0%
Total		5,533,517	-	(5,533,517)	0.0%

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2023/2024 budget adjustments.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
July 31, 2023

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	147,600	11,903	(135,697)	8.1%
Impact Fees	-	-	-	0.0%
Interest Income	4,500	-	(4,500)	0.0%
Total Revenues	152,100	11,903	(140,197)	7.8%
Capital Improvement (60-4500)	344,043		(344,043)	0.0%
Total Expenses	344,043	-	(344,043)	0.0%
Net Operating Income/(Loss)	(191,943)	11,903	203,846	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,667,000	159,487	(1,507,513)	9.6%
Interest Income	3,500	-	(3,500)	0.0%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	1,676,500	159,487	(1,517,013)	9.5%
O & M Expenses (61-4505)	774,932	69,495	(705,437)	9.0%
Water Purchases (61-4507)	1,063,296	96,004	(967,292)	9.0%
Total Expenses	1,838,228	165,499	(1,672,729)	9.0%
Net Operating Income/(Loss)	(161,728)	(6,012)	155,716	

WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,531,000	259,237	(2,271,763)	10.2%
Interest Income	7,500	-	(7,500)	0.0%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	2,544,500	259,237	(2,285,263)	10.2%
			-	
WW Collection (62-4510)	512,580	47,252	(465,328)	9.2%
WW Treatment (62-4515)	1,702,024	115,204	(1,586,820)	6.8%
Transfer to Capital (63/64)	500,000	-	(500,000)	0.0%
Total Expenses	2,714,604	162,457	(2,552,148)	6.0%
Net Operating Income/(Loss)	(170,104)	96,781	266,885	
JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	240,000	19,818	(220,182)	8.3%
Revenues Capital Recovery Vets	50,000	-	(50,000)	0.0%
Interest Income	25,000	-	(25,000)	0.0%
Federal Grant	2,000,000	-	(2,000,000)	0.0%
Miscellaneous Revenue	1,000,000	-	(1,000,000)	0.0%
Transfer from Wastewater Operating (62)	50,000	-	(50,000)	0.0%
Total Revenues	3,365,000	19,818	(3,345,182)	0.6%
WW Joint Treatment Plant (63-4518)	4,716,484	-	(4,716,484)	0.0%
Total Expenses	4,716,484	-	(4,716,484)	0.0%
Net Operating Income/(Loss)	(1,351,484)	19,818	1,371,302	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer from WW Operating (62)	450,000	-	(450,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	6,000	-	(6,000)	0.0%
Total Revenues	456,000	-	(456,000)	0.0%
			-	
WW Capital Improvement (64-4519)	1,069,651	-	(1,069,651)	0.0%
Transfer to Debt Service (55)	30,043	-	(30,043)	0.0%
Total Expenses	1,099,694	-	(1,099,694)	0.0%
Net Operating Income/(Loss)	(643,694)	-	643,694	

August 2023 Financial Report

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
August 31, 2023

General Fund Revenues

The following is a summary of General Fund revenue by major category as of August 31, 2023.
August is 16.7% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,431,280	-	(2,431,280)	0.0%	Note 1
Sales Taxes	1,695,000	3,090	(1,691,910)	0.2%	Note 2
Other Taxes	164,000	-	(164,000)	0.0%	
Transient Occupancy Tax	7,775,000	819,566	(6,955,434)	10.5%	Note 3
Investment Earnings	45,000	102	(44,898)	0.2%	
Licenses & Permits	155,250	38,973	(116,277)	25.1%	
Fines & Forfeitures	4,000	7,917	3,917	197.9%	
Rents & Concessions	350,197	40,166	(310,031)	11.5%	
Intergovernmental	205,000	-	(205,000)	0.0%	
Parks & Recreation Fees	322,550	89,932	(232,618)	27.9%	
Charges for Services	184,600	33,768	(150,832)	18.3%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	123,445	18,805	(104,640)	15.2%	
Other Sources	-	-	-	0.0%	
Total	13,455,322	1,052,320	(12,403,002)	7.8%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	12,958	1,426	(11,532)	11.0%	
Total	12,958	1,426	(11,532)	11.0%	

Note 1: Property taxes are generally not received until December, after the first installment has been collected by Napa County.

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, 2023

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of August 31, 2023:
August is 16.7% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	226,858	18,773	(208,085)	8.3%	
Non-Departmental	1010	253,700	31,089	(222,611)	12.3%	
Town Manager	1101	632,326	135,215	(497,112)	21.4%	
Information Technology	1011	-	-	-	0.0%	Note 1
Community Promotion	1015	473,775	163,215	(310,560)	34.4%	
Finance	1102	815,265	110,511	(704,754)	13.6%	
Risk Management	1103	71,150	10,787	(60,363)	15.2%	
Town Attorney	1105	226,000	20,460	(205,541)	9.1%	
Town Clerk	1110	607,563	91,233	(516,331)	15.0%	
Planning & Building	2115	1,261,304	193,547	(1,067,757)	15.3%	
Law Enforcement Services	3200	1,271,620	211,852	(1,059,768)	16.7%	
Fire & Emergency Services	3201	1,148,000	-	(1,148,000)	0.0%	Note 2
PW Admin. & Engineering	4301	887,084	141,556	(745,527)	16.0%	
PW Street Maintenance	4305	459,551	57,864	(401,686)	12.6%	
PW Park Maintenance	4320	730,015	81,991	(648,024)	11.2%	
PW Government Bldgs.	4325	607,829	160,446	(447,383)	26.4%	
Parks & Rec Admin & Services	5405	555,855	100,277	(455,578)	18.0%	
Parks & Rec Camp Programs	5406	215,453	93,388	(122,065)	43.3%	
Community Center	5408	361,101	51,510	(309,591)	14.3%	
Parks & Rec Leisure Prog.	5410	345,546	47,092	(298,454)	13.6%	
Parks & Rec Sports Prog.	5412	59,901	10,247	(49,654)	17.1%	
Parks & Rec Community Events	5413	206,964	40,799	(166,165)	19.7%	
Yountville Arts	5415	114,574	16,940	(97,634)	14.8%	
Total Expenditures		11,531,433	1,788,793	(9,742,640)	15.5%	
Transfers Out:						
OPEB-Employee Retiree Ben.	7902	-	-	-	0.0%	
PERS UAL	7903	-	-	-	0.0%	
Emergency Reserve Fund	7904	-	-	-	0.0%	
Revenue Stabilization Fund	7905	-	-	-	0.0%	
Util Ent Project Comm Fund	7906	-	-	-	0.0%	
Capital Projects Fund	7950	550,000	550,000	-	100.0%	
Water Capital Fund	7960	-	-	-	0.0%	
Facility Replacement Fund	7981	350,000	350,000	-	100.0%	
Fleet/Equip Replacement Fund	7982	200,000	200,000	-	100.0%	
Housing Opportunity Fund	7970	73,700	-	73,700	0.0%	
T.O.Y. Community Foundation	7985	-	-	-	0.0%	Note 3
Water Subsidy	7961	6,000	-	6,000	0.0%	
Wastewater Subsidy	7962	6,000	-	6,000	0.0%	
2017 Lease Rev. Debt Service	7954	545,000	545,000	-	100.0%	
2020 Lease Fin. Debt Service	7955	20,000	20,000	-	100.0%	
Total Transfers Out:		1,750,700	1,665,000	85,700	95.1%	

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August 31, 2023

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Shade Structure for Community Center/Hall	CF-0022	150,000	-	(150,000)	0.0%
Enclose BBQ Area for Storage	CF-0024	45,000	-	(45,000)	0.0%
Exterior Painting of Town Hall	CF-0032	55,000	-	(55,000)	0.0%
Community Center/Hall HVAC Analysis	CF-0033	100,000	-	(100,000)	0.0%
Replace Community Center/Hall & Post Office Gutters	CF-0035	50,000	-	(50,000)	0.0%
Emergency Geothermal HVAC Repair & Replacement	CF-0036	19,753	-	(19,753)	0.0%
Roof Repair Community Park Restroom	CF-0037	55,000	-	(55,000)	0.0%
Sheriff Office Interior Maintenance & Repairs	CF-0038	50,000	-	(50,000)	0.0%
Town Hall Landscaping and Access	CF-0043	75,000	-	(75,000)	0.0%
GIS Mapping Improvements	CP-0007	160,000	-	(160,000)	0.0%
ADA Accessibility Improvements: Forrester Park/Three Weirs Park	CP-0018	121,720	-	(121,720)	0.0%
Community Center Restrooms Concrete Counter Replacement	CP-0023	30,000	-	(30,000)	0.0%
Installation of EV Charging Stations and Fleet	CP-0028	200,000	25,252	(174,748)	12.6%
ADA Accessibility Improvements Program	CP-2024	122,000	-	(122,000)	0.0%
Hydroflush Weirs from Finnell to Beard Ditch	DF-0018	100,000	-	(100,000)	0.0%
Repair Fence at Pump Station	DF-0019	55,000	-	(55,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2024	20,500	-	(20,500)	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3024	136,828	454	(136,374)	0.3%
Annual Street Maintenance & Paving Program	MT-3024	534,990	-	(534,990)	0.0%
Replace 2003 Chevrolet 2500HD	PK-0028	60,000	-	(60,000)	0.0%
Replace 2013 Chevrolet 2500HD	PK-0029	60,000	-	(60,000)	0.0%
Pump House Rebuild Van De Leur	PK-0030	100,000	-	(100,000)	0.0%
Vineyard Park Enhancement Project	PK-0032	450,000	-	(450,000)	0.0%
Shade Structure at North Park	PK-0033	150,000	-	(150,000)	0.0%
Replace Tot Lot Play Surface	PK-0035	10,000	-	(10,000)	0.0%
Replace Play Surface at Yountville Community Park	PK-0037	120,000	-	(120,000)	0.0%
Waxie Compacting Trash Receptacles	PK-0038	108,580	-	(108,580)	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6024	79,600	-	(79,600)	0.0%
Surveys and Monuments	ST-0004	18,500	-	(18,500)	0.0%
Replacement Muni Ops Truck	ST-0025	70,000	-	(70,000)	0.0%
Washington Street Parking Lot Beautification	ST-0027	300,000	-	(300,000)	0.0%
Utility Undergrounding Engineering & Design	ST-0029	200,000	-	(200,000)	0.0%
Traffic Calming Program	ST-4024	18,500	-	(18,500)	0.0%
Total		3,825,970	25,706	(3,800,264)	0.7%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	110,543	-	(110,543)	0.0%
Water System Inter Tie Projects	WA-0020	65,000	-	(65,000)	0.0%
Clay Valve Rebuild at Finnell Rd & Yount / Finnell Rd & Yville XRd	WA-0022	8,000	-	(8,000)	0.0%
Water Meter Replacement Program	WA-2024	30,500	-	(30,500)	0.0%
Hydrant Repair Replacement	WA-5024	35,000	-	(35,000)	0.0%
WWRF Office Modernization	WW-0011	2,008,902	-	(2,008,902)	0.0%
Rebuild Sludge Heater & Add Sludge Mixing System	WW-0019	250,000	-	(250,000)	0.0%
Design & Construct Headworks Improvements	WW-0027	40,000	-	(40,000)	0.0%
Safety Net and Safety Hinged Doors at Hand Well Access	WW-0032	10,000	-	(10,000)	0.0%
Pump Station Assessment and Capacity Evaluation	WW-0033	40,000	-	(40,000)	0.0%
WWRF Component Assessment & Repair Plan	WW-0034	500,000	-	(500,000)	0.0%
Headworks Grit Screw Chamber Improvement	WW-0037	25,000	-	(25,000)	0.0%
Pond Site Fencing, Grading & Drainage Improvements	WW-0038	50,000	-	(50,000)	0.0%
Compliance Analyzers for SCADA System	WW-0039	20,000	-	(20,000)	0.0%
Consultant to Assess Cost, Years, & Design for WWRF Projects	WW-0040	150,000	-	(150,000)	0.0%
New Vactor Truck	WW-0041	400,000	-	(400,000)	0.0%
Recycled Water Transmission Main Repair	WW-0042	944,892	-	(944,892)	0.0%
Flare System Installation	WW-0043	100,000	-	(100,000)	0.0%
Asset Management System	WW-0044	45,000	-	(45,000)	0.0%
Inflow & Infiltration Reduction Program	WW-2024	436,266	-	(436,266)	0.0%
Sewer Main Replacement and Repair Program	WW-3024	93,000	-	(93,000)	0.0%
Plant Equipment Replacement Program	WW-4024	138,029	29,073	(108,957)	21.1%
Town Pump Station Equipment Replacement Program	WW-5024	18,385	3,885	(14,500)	21.1%
SCADA Controls	WW-6024	15,000	-	(15,000)	0.0%
Total		5,533,517	32,957	(5,500,560)	0.6%

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2023/2024 budget adjustments.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
August 31, 2023

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	147,600	23,804	(123,796)	16.1%
Impact Fees	-	-	-	0.0%
Interest Income	4,500	-	(4,500)	0.0%
Total Revenues	152,100	23,804	(128,296)	15.6%
Capital Improvement (60-4500)	344,043	-	(344,043)	0.0%
Total Expenses	344,043	-	(344,043)	0.0%
Net Operating Income/(Loss)	(191,943)	23,804	215,747	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,667,000	325,414	(1,341,586)	19.5%
Interest Income	3,500	-	(3,500)	0.0%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	1,676,500	325,414	(1,351,086)	19.4%
O & M Expenses (61-4505)	774,932	112,173	(662,759)	14.5%
Water Purchases (61-4507)	1,063,296	187,762	(875,534)	17.7%
Total Expenses	1,838,228	299,934	(1,538,294)	16.3%
Net Operating Income/(Loss)	(161,728)	25,480	187,208	

WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,531,000	517,505	(2,013,495)	20.4%
Interest Income	7,500	-	(7,500)	0.0%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	2,544,500	517,505	(2,026,995)	20.3%
			-	
WW Collection (62-4510)	512,580	74,335	(438,246)	14.5%
WW Treatment (62-4515)	1,702,024	208,805	(1,493,219)	12.3%
Transfer to Capital (63/64)	500,000	-	(500,000)	0.0%
Total Expenses	2,714,604	283,140	(2,431,464)	10.4%
Net Operating Income/(Loss)	(170,104)	234,365	404,469	
JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	240,000	39,642	(200,358)	16.5%
Revenues Capital Recovery Vets	50,000	-	(50,000)	0.0%
Interest Income	25,000	-	(25,000)	0.0%
Federal Grant	2,000,000	-	(2,000,000)	0.0%
Miscellaneous Revenue	1,000,000	250,000	(750,000)	25.0%
Transfer from Wastewater Operating (62)	50,000	-	(50,000)	0.0%
Total Revenues	3,365,000	289,642	(3,075,358)	8.6%
WW Joint Treatment Plant (63-4518)	4,716,484	29,073	(4,687,412)	0.6%
Total Expenses	4,716,484	29,073	(4,687,412)	0.6%
Net Operating Income/(Loss)	(1,351,484)	260,569	1,612,054	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer from WW Operating (62)	450,000	-	(450,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	6,000	-	(6,000)	0.0%
Total Revenues	456,000	-	(456,000)	0.0%
			-	
WW Capital Improvement (64-4519)	1,069,651	3,885	(1,065,766)	0.4%
Transfer to Debt Service (55)	30,043	-	(30,043)	0.0%
Total Expenses	1,099,694	3,885	(1,095,809)	0.4%
Net Operating Income/(Loss)	(643,694)	(3,885)	639,809	