



Town of Yountville

6550 Yount Street
Yountville, CA 94599

Staff Report

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

Yountville Town Council Staff Report

DATE: January 18, 2022

TO: Mayor and Town Council

FROM: Celia King, Finance Director

PREPARED BY: Kyle Batista, Financial Analyst

SUBJECT:

Monthly Financial Reports for November and December 2021

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 November 2021 financial report followed by the December 2021 financial report. This staff report will highlight the December report.

December 2021 – 50.0% of the Fiscal Year

General Fund

The Town collected its first large installment of Property Tax applicable to the first half of the fiscal year. Sales Tax collections continue to stay on track with budgeted amounts. TOT collections continue to be very healthy.

A large portion of Miscellaneous Revenue is revenue received for Art Donations and Contributions and Art Sales. Most of the Art Sales amount (\$38,757) will be offset by the commissions paid to the artists. Rental Program Registration revenues (\$15,200) are also included in Miscellaneous Revenue.

The Town's General Fund Expenditures are mostly within the 50% target. The largest expense in the Community Promotion budget represents 74.7% of the entire budget and as that amount has already been paid in full, this account is expected to level out by the end of the year.

Other Highlights

Capital Projects – All Capital Projects expenditures are within budgeted amounts.

Water & Wastewater Funds – Revenues and expenditures for all enterprise funds are trending fairly close to the 50% target. 50% of transfers from Wastewater Operating Fund 62 into Wastewater Capital Funds 63 and 64 have been completed. The remainder will be transferred in January.

The \$4,125 transfer from General Fund to Water Fund is the Council-approved transfer from the Leaf Blower Incentive Program to the Water Purchases & Conservation Fund per Resolution #21-4085.

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.

RECOMMENDATION

Receive and File

November 2021 Financial Report

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
November 30, 2021

General Fund Revenues

The following is a summary of General Fund revenue by major category as of November 30, 2021.
November is 41.7% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,100,000	179,498	(1,920,502)	8.5%	Note 2
Sales Taxes	1,270,000	470,419	(799,581)	37.0%	Note 1
Other Taxes	181,000	17,509	(163,491)	9.7%	
Transient Occupancy Tax	5,250,000	2,826,636	(2,423,364)	53.8%	Note 3
Investment Earnings	25,000	2,816	(22,184)	11.3%	
Licenses & Permits	138,900	53,737	(85,163)	38.7%	
Fines & Forfeitures	3,500	(1,123)	(4,623)	-32.1%	
Rents & Concessions	261,825	89,424	(172,401)	34.2%	
Intergovernmental	504,642	86,800	(417,842)	17.2%	
Parks & Recreation Fees	166,200	126,103	(40,097)	75.9%	
Charges for Services	150,000	5,984	(144,016)	4.0%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	154,500	59,884	(94,616)	38.8%	
Other Sources	-	-	-	0.0%	
Total	10,205,567	3,917,687	(6,287,880)	38.4%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Revenue Stab (Fund 05)	-	-	-	0	
Tourist Imp. Dist. (Fund 22)	8,750	7,031	(1,719)	80.4%	
2013 LRB Closure (Fund 53)	0	-	-	0.0%	
Total	8,750	7,031	(1,719)	80.4%	

Note 1 - Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 2 - Property taxes are generally not received until December, after the first installment has been collected by Napa County.

Note 3 - TOT is due one month after the collection period and received 45 days after the collection period.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
November 30, 2021

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of November 30, 2021:
November is 41.7% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	145,812	45,080	(100,732)	30.9%	
Non-Departmental	1010	203,866	63,227	(140,639)	31.0%	
Town Manager	1101	433,040	191,795	(241,245)	44.3%	
Information Technology	1011	-	-	-	0.0%	Note 1
Community Promotion	1015	407,633	157,822	(249,810)	38.7%	
Finance	1102	565,808	216,806	(349,002)	38.3%	
Risk Management	1103	78,350	3,049	(75,302)	3.9%	
Town Attorney	1105	196,500	20,156	(176,344)	10.3%	
Town Clerk	1110	437,086	140,630	(296,456)	32.2%	
Planning & Building	2115	1,094,824	355,242	(739,582)	32.4%	
Law Enforcement Services	3200	1,195,299	398,266	(797,033)	33.3%	
Fire & Emergency Services	3201	605,050	-	(605,050)	0.0%	
PW Admin. & Engineering	4301	703,950	265,451	(438,499)	37.7%	
PW Street Maintenance	4305	383,225	125,621	(257,605)	32.8%	
PW Park Maintenance	4320	559,279	247,051	(312,228)	44.2%	
PW Government Bldgs.	4325	501,898	215,444	(286,453)	42.9%	
Parks & Rec Admin & Services	5405	442,759	175,395	(267,364)	39.6%	
Parks & Rec Camp Programs	5406	134,451	63,750	(70,700)	47.4%	
Community Center	5408	277,580	95,955	(181,625)	34.6%	
Parks & Rec After School Prog.	5409	26,042	8,811	(17,231)	33.8%	
Parks & Rec Leisure Prog.	5410	261,236	105,082	(156,153)	40.2%	
Parks & Rec Sports Prog.	5412	43,628	17,957	(25,670)	41.2%	
Parks & Rec Community Events	5413	147,238	64,676	(82,562)	43.9%	
Yountville Arts	5415	61,145	21,526	(39,618)	35.2%	
Total Expenditures		8,905,700	2,998,796	(5,906,904)	33.7%	
<u>Transfers Out:</u>						
Capital Projects Fund	7950	100,000	100,000	-	100.0%	
Housing Opportunity Fund	7970	70,400	-	70,400	0.0%	
Water Subsidy	7961	5,625	-	5,625	0.0%	
Wastewater Subsidy	7962	1,500	-	1,500	0.0%	
2017 Lease Rev. Debt Service	7954	540,000	540,000	-	100.0%	
2020 Lease Fin. Debt Service	7955	357,335	357,335	-	100.0%	
Total Transfers Out:		1,074,860	997,335	77,525	92.8%	

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

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
November 30, 2021

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Community Hall Auto Switch	CF-0028	135,300	-	(135,300)	0.0%
GIS Mapping Improvements	CP-0007	25,000	-	(25,000)	0.0%
ADA Accessibility Improvements: Forrester Park/Three Weirs Park	CP-0018	160,000	-	(160,000)	0.0%
Installation of EV Charging Stations	CP-0021	21,000	-	(21,000)	0.0%
ADA Accessibility Improvements Program	CP-2022	50,000	-	(50,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2022	9,000	-	(9,000)	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3022	70,000	5,040	(64,960)	7.2%
Annual Street Maintenance & Paving Program	MT-3022	644,364	42,236	(602,128)	6.6%
Hopper Creek Pedestrian Bridge and Path Project	PK-0003	37,897	37,897	-	100.0%
Restroom Construction at Yountville Community Park	PK-0024	227,607	136,331	(91,277)	59.9%
Curb, Gutter, and Sidewalk Replacement	SB-6022	50,000	-	(50,000)	0.0%
Surveys and Monuments	ST-0004	17,000	1,518	(15,483)	8.9%
Traffic Calming Program	ST-4022	8,500	-	(8,500)	0.0%
Streetlight Replacement Program	ST-5021	11,229	9,983	(1,246)	88.9%
Total*		1,466,897	233,004	(1,233,892)	15.9%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Hydrant Repair and Replacement	WA-0015	31,500	-	(31,500)	0.0%
Emergency Washington Park Waterline Repair	WA-0016	63,804	61,959	(1,845)	97.1%
Water Meter Replacement Program	WA-2022	57,000	30,377	(26,623)	53.3%
Hydrant and Main Flushing	WA-4022	35,000	-	(35,000)	0.0%
Joint Treatment Plant Office Modernization Project	WW-0011	535,452	4,051	(531,402)	0.8%
SCADA Controls	WW-0012	50,000	9,748	(40,252)	19.5%
Clean and Inspect Primary and Secondary Digester	WW-0020	35,000	-	(35,000)	0.0%
Assess Outfall Pipe to Napa River	WW-0021	40,000	-	(40,000)	0.0%
Inflow and Infiltration Reduction Program (A-Line)	WW-2022	419,474	82,474	(337,000)	19.7%
Sewer Main Replacement and Repair Program	WW-3022	157,026	72,526	(84,500)	46.2%
Plant Equipment Replacement Program	WW-4022	101,202	31,591	(69,612)	31.2%
Town Pump Station Equipment Replacement Program	WW-5022	13,000	-	(13,000)	0.0%
Total*		1,538,459	292,726	(1,245,733)	19.0%

* Budget includes amounts for prior year purchase order rollover

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
November 30, 2021

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	126,685	51,361	(75,324)	40.5%
Impact Fees	-	-	-	0.0%
Interest Income	3,500	308	(3,192)	8.8%
Transfers from Wtr Op/Drought Res Fund (57/61)	-	-	-	0.0%
Total Revenues	130,185	51,670	(78,515)	39.7%
Capital Improvement (60-4500)	305,984	132,617	(173,367)	43.3%
Total Expenses	305,984	132,617	(173,367)	43.3%
Net Operating Income/(Loss)	(175,799)	(80,947)	94,852	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,623,957	700,128	(923,829)	43.1%
Interest Income	350	93	(257)	26.5%
Transfer-Water Subsidy (01)	5,625	-	(5,625)	0.0%
Total Revenues	1,629,932	700,221	(929,711)	43.0%
O & M Expenses (61-4505)	550,927	235,049	(315,878)	42.7%
Water Purchases (61-4507)	1,130,721	407,373	(723,347)	36.0%
Total Expenses	1,681,648	642,423	(1,039,225)	38.2%
Net Operating Income/(Loss)	(51,716)	57,798	109,514	

WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,673,351	1,044,873	(1,628,478)	39.1%
Interest Income	10,000	542	(9,458)	5.4%
Transfer-Wastewater Subsidy (01)	1,500	-	(1,500)	0.0%
Total Revenues	2,684,851	1,045,414	(1,639,437)	38.9%
			-	
WW Collection (62-4510)	370,147	132,102	(238,045)	35.7%
WW Treatment (62-4515)	1,190,107	463,331	(726,776)	38.9%
Transfer to Capital (63/64)	1,000,000	500,000	(500,000)	50.0%
Total Expenses	2,560,254	1,095,433	(1,464,821)	42.8%
Net Operating Income/(Loss)	124,597	(50,019)	(174,616)	
JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	206,700	83,521	(123,179)	40.4%
Revenues Capital Recovery Vets	351,500	-	(351,500)	0.0%
Interest Income	15,000	1,668	(13,332)	11.1%
Transfer from Wastewater Operating (62)	500,000	250,000	(250,000)	50.0%
Total Revenues	1,073,200	335,189	(738,011)	31.2%
WW Joint Treatment Plant (63-4518)	1,191,315	311,225	(880,091)	26.1%
Total Expenses	1,191,315	311,225	(880,091)	26.1%
Net Operating Income/(Loss)	(118,115)	23,964	142,080	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer fr WWtr Operating (62)/JT Cap Fund (63)	500,000	250,000	(250,000)	50.0%
Impact Fees	-	-	-	0.0%
Interest Income	2,500	246	(2,254)	9.9%
Total Revenues	502,500	250,246	(252,254)	49.8%
			-	
WW Capital Improvement (64-4519)	699,500	184,257	(515,243)	26.3%
Transfer to Debt Service (55)	29,755	-	(29,755)	0.0%
Total Expenses	729,255	184,257	(544,998)	25.3%
Net Operating Income/(Loss)	(226,755)	65,989	292,744	

December 2021 Financial Report

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
December 31, 2021

General Fund Revenues

The following is a summary of General Fund revenue by major category as of December 31, 2021.
December is 50.0% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,100,000	1,131,187	(968,813)	53.9%	Note 2
Sales Taxes	1,270,000	551,706	(718,294)	43.4%	Note 1
Other Taxes	181,000	33,984	(147,016)	18.8%	
Transient Occupancy Tax	5,250,000	4,082,709	(1,167,291)	77.8%	Note 3
Investment Earnings	25,000	5,489	(19,511)	22.0%	
Licenses & Permits	138,900	61,696	(77,204)	44.4%	
Fines & Forfeitures	3,500	24,170	20,670	690.6%	
Rents & Concessions	261,825	166,981	(94,844)	63.8%	
Intergovernmental	504,642	99,482	(405,160)	19.7%	
Parks & Recreation Fees	166,200	136,437	(29,763)	82.1%	
Charges for Services	150,000	6,192	(143,808)	4.1%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	154,500	79,074	(75,426)	51.2%	
Other Sources	-	-	-	0.0%	
Total	10,205,567	6,379,106	(3,826,461)	62.5%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Revenue Stab (Fund 05)	-	-	-	0	
Tourist Imp. Dist. (Fund 22)	8,750	7,031	(1,719)	80.4%	
2013 LRB Closure (Fund 53)	0	-	-	0.0%	
Total	8,750	7,031	(1,719)	80.4%	

Note 1 - Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 2 - Property taxes are generally not received until December, after the first installment has been collected by Napa County.

Note 3 - TOT is due one month after the collection period and received 45 days after the collection period.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
December 31, 2021

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of December 31, 2021:
December is 50.0% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	145,812	54,076	(91,736)	37.1%	
Non-Departmental	1010	203,866	84,039	(119,827)	41.2%	
Town Manager	1101	433,040	223,248	(209,792)	51.6%	
Information Technology	1011	-	-	-	0.0%	Note 1
Community Promotion	1015	407,633	310,844	(96,789)	76.3%	
Finance	1102	565,808	251,410	(314,398)	44.4%	
Risk Management	1103	78,350	3,524	(74,826)	4.5%	
Town Attorney	1105	196,500	20,156	(176,344)	10.3%	
Town Clerk	1110	437,086	168,946	(268,140)	38.7%	
Planning & Building	2115	1,094,824	408,797	(686,028)	37.3%	
Law Enforcement Services	3200	1,195,299	597,399	(597,900)	50.0%	
Fire & Emergency Services	3201	605,050	-	(605,050)	0.0%	
PW Admin. & Engineering	4301	703,950	307,599	(396,351)	43.7%	
PW Street Maintenance	4305	383,225	144,971	(238,255)	37.8%	
PW Park Maintenance	4320	559,279	286,152	(273,128)	51.2%	
PW Government Bldgs.	4325	501,898	254,066	(247,831)	50.6%	
Parks & Rec Admin & Services	5405	442,759	201,219	(241,540)	45.4%	
Parks & Rec Camp Programs	5406	134,451	70,608	(63,842)	52.5%	
Community Center	5408	277,580	117,041	(160,539)	42.2%	
Parks & Rec After School Prog.	5409	26,042	10,160	(15,883)	39.0%	
Parks & Rec Leisure Prog.	5410	261,236	127,398	(133,838)	48.8%	
Parks & Rec Sports Prog.	5412	43,628	20,935	(22,693)	48.0%	
Parks & Rec Community Events	5413	147,238	76,234	(71,004)	51.8%	
Yountville Arts	5415	61,145	23,719	(37,426)	38.8%	
Total Expenditures		8,905,700	3,762,543	(5,143,157)	42.2%	
<u>Transfers Out:</u>						
Capital Projects Fund	7950	100,000	100,000	-	100.0%	
Housing Opportunity Fund	7970	70,400	-	70,400	0.0%	
Water Subsidy	7961	5,625	4,125	1,500	73.3%	
Wastewater Subsidy	7962	1,500	-	1,500	0.0%	
2017 Lease Rev. Debt Service	7954	540,000	540,000	-	100.0%	
2020 Lease Fin. Debt Service	7955	357,335	357,335	-	100.0%	
Total Transfers Out:		1,074,860	1,001,460	73,400	93.2%	

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

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
December 31, 2021

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Community Hall Auto Switch	CF-0028	148,330	-	(148,330)	0.0%
GIS Mapping Improvements	CP-0007	25,000	14,520	(10,480)	58.1%
ADA Accessibility Improvements: Forrester Park/Three Weirs Park	CP-0018	160,000	-	(160,000)	0.0%
Installation of EV Charging Stations	CP-0021	21,000	-	(21,000)	0.0%
ADA Accessibility Improvements Program	CP-2022	50,000	-	(50,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2022	9,000	-	(9,000)	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3022	70,000	26,978	(43,023)	38.5%
Annual Street Maintenance & Paving Program	MT-3022	667,844	43,349	(624,495)	6.5%
Hopper Creek Pedestrian Bridge and Path Project	PK-0003	37,897	37,897	(0)	100.0%
Restroom Construction at Yountville Community Park	PK-0024	227,607	137,549	(90,058)	60.4%
Curb, Gutter, and Sidewalk Replacement	SB-6022	50,000	-	(50,000)	0.0%
Surveys and Monuments	ST-0004	17,000	1,518	(15,483)	8.9%
Traffic Calming Program	ST-4022	8,500	-	(8,500)	0.0%
Streetlight Replacement Program	ST-5021	11,229	9,983	(1,246)	88.9%
Total*		1,503,407	271,793	(1,231,614)	18.1%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Hydrant Repair and Replacement	WA-0015	31,500	-	(31,500)	0.0%
Emergency Washington Park Waterline Repair	WA-0016	63,804	61,959	(1,845)	97.1%
Water Meter Replacement Program	WA-2022	57,000	30,377	(26,623)	53.3%
Hydrant and Main Flushing	WA-4022	35,000	-	(35,000)	0.0%
Joint Treatment Plant Office Modernization Project	WW-0011	535,452	4,051	(531,402)	0.8%
SCADA Controls	WW-0012	50,000	10,263	(39,737)	20.5%
Clean and Inspect Primary and Secondary Digester	WW-0020	35,000	-	(35,000)	0.0%
Assess Outfall Pipe to Napa River	WW-0021	40,000	-	(40,000)	0.0%
Inflow and Infiltration Reduction Program (A-Line)	WW-2022	419,474	90,930	(328,544)	21.7%
Sewer Main Replacement and Repair Program	WW-3022	157,026	72,526	(84,500)	46.2%
Plant Equipment Replacement Program	WW-4022	101,202	33,098	(68,105)	32.7%
Town Pump Station Equipment Replacement Program	WW-5022	13,000	-	(13,000)	0.0%
Total*		1,538,459	303,204	(1,235,255)	19.7%

* Budget includes amounts for prior year purchase order rollover

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
December 31, 2021

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	126,685	61,612	(65,073)	48.6%
Impact Fees	-	-	-	0.0%
Interest Income	3,500	308	(3,192)	8.8%
Transfers from Wtr Op/Drought Res Fund (57/61)	-	-	-	0.0%
Total Revenues	130,185	61,921	(68,264)	47.6%
Capital Improvement (60-4500)	305,984	138,548	(167,436)	45.3%
Total Expenses	305,984	138,548	(167,436)	45.3%
Net Operating Income/(Loss)	(175,799)	(76,628)	99,172	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,623,957	809,518	(814,439)	49.8%
Interest Income	350	93	(257)	26.5%
Transfer-Water Subsidy (01)	5,625	4,125	(1,500)	73.3%
Total Revenues	1,629,932	813,736	(816,197)	49.9%
O & M Expenses (61-4505)	550,927	276,697	(274,231)	50.2%
Water Purchases (61-4507)	1,130,721	440,090	(690,631)	38.9%
Total Expenses	1,681,648	716,786	(964,862)	42.6%
Net Operating Income/(Loss)	(51,716)	96,949	148,665	

WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,673,351	1,208,611	(1,464,740)	45.2%
Interest Income	10,000	542	(9,458)	5.4%
Transfer-Wastewater Subsidy (01)	1,500	-	(1,500)	0.0%
Total Revenues	2,684,851	1,209,153	(1,475,698)	45.0%
			-	
WW Collection (62-4510)	370,147	154,221	(215,926)	41.7%
WW Treatment (62-4515)	1,190,107	536,470	(653,636)	45.1%
Transfer to Capital (63/64)	1,000,000	500,000	(500,000)	50.0%
Total Expenses	2,560,254	1,190,692	(1,369,562)	46.5%
Net Operating Income/(Loss)	124,597	18,461	(106,136)	
JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	206,700	100,178	(106,522)	48.5%
Revenues Capital Recovery Vets	351,500	-	(351,500)	0.0%
Interest Income	15,000	1,668	(13,332)	11.1%
Transfer from Wastewater Operating (62)	500,000	250,000	(250,000)	50.0%
Total Revenues	1,073,200	351,846	(721,354)	32.8%
WW Joint Treatment Plant (63-4518)	1,191,315	333,743	(857,573)	28.0%
Total Expenses	1,191,315	333,743	(857,573)	28.0%
Net Operating Income/(Loss)	(118,115)	18,104	136,219	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer fr WWtr Operating (62)/JT Cap Fund (63)	500,000	250,000	(250,000)	50.0%
Impact Fees	-	-	-	0.0%
Interest Income	2,500	246	(2,254)	9.9%
Total Revenues	502,500	250,246	(252,254)	49.8%
			-	
WW Capital Improvement (64-4519)	699,500	198,639	(500,861)	28.4%
Transfer to Debt Service (55)	29,755	-	(29,755)	0.0%
Total Expenses	729,255	198,639	(530,616)	27.2%
Net Operating Income/(Loss)	(226,755)	51,608	278,363	