



# Town of Yountville

6550 Yount Street  
Yountville, CA 94599

## Staff Report

**Agenda Item #:** 8B

### **Yountville Town Council Staff Report**

**DATE:** August 19, 2025

**TO:** Mayor and Town Council

**FROM:** Celia King, Administrative Service Director

**PREPARED BY:** Kyle Batista, Financial Analyst

#### **RECOMMENDATION**

Receive and file July 2025 Monthly Financial Report.

#### **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 2025 financial report

#### ***July 2025 – 8.3% of the Fiscal Year***

July 2025 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.

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

The large transfers budgeted in the Water Capital Improvement Fund 60 from Funds 06 and 57 are to support the 1 Million Gallon Water Storage Tank project as approved during the mid-cycle biennial budget update.

#### **ENVIRONMENTAL REVIEW**

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

## **FISCAL IMPACT**

Is there a Fiscal Impact? No

Is it Currently Budgeted? N/A

Where is it Budgeted? N/A

Is it Mandatory or Discretionary? Discretionary

Is there a Staff Resource Impact? No

## **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.

## **ATTACHMENTS**

See below for the July 2025 financial report.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2025**

**General Fund Revenues**

The following is a summary of General Fund revenue by major category as of July 31, 2025.

July is 8.3% of the Fiscal Year:

| Revenues:               | Budget            | Actual         | Variance            | % of Budget | Note          |
|-------------------------|-------------------|----------------|---------------------|-------------|---------------|
| Property Taxes          | 2,733,100         | -              | (2,733,100)         | 0.0%        | <b>Note 1</b> |
| Sales Taxes             | 1,723,606         | -              | (1,723,606)         | 0.0%        | <b>Note 2</b> |
| Other Taxes             | 180,000           | -              | (180,000)           | 0.0%        |               |
| Transient Occupancy Tax | 8,785,600         | -              | (8,785,600)         | 0.0%        | <b>Note 3</b> |
| Investment Earnings     | 55,000            | -              | (55,000)            | 0.0%        |               |
| Licenses & Permits      | 165,375           | 8,850          | (156,525)           | 5.4%        |               |
| Fines & Forfeitures     | 4,250             | -              | (4,250)             | 0.0%        |               |
| Rents & Concessions     | 373,072           | 29,772         | (343,300)           | 8.0%        |               |
| Intergovernmental       | 201,600           | -              | (201,600)           | 0.0%        |               |
| Parks & Recreation Fees | 454,715           | 37,137         | (417,578)           | 8.2%        |               |
| Charges for Services    | 291,000           | 31,953         | (259,047)           | 11.0%       |               |
| Impact Fees             | -                 | -              | -                   | 0.0%        |               |
| Miscellaneous           | 128,308           | 408            | (127,900)           | 0.3%        |               |
| Other Sources           | -                 | -              | -                   | 0.0%        |               |
| <b>Total</b>            | <b>15,095,626</b> | <b>108,120</b> | <b>(14,987,506)</b> | <b>0.7%</b> |               |

| Transfers:                   | Budget        | Actual   | Variance        | % of Budget | Note |
|------------------------------|---------------|----------|-----------------|-------------|------|
| Tourist Imp. Dist. (Fund 22) | 14,643        | -        | (14,643)        | 0.0%        |      |
| <b>Total</b>                 | <b>14,643</b> | <b>-</b> | <b>(14,643)</b> | <b>0.0%</b> |      |

**Note 1:** The Town received its first installment of property taxes in December. The second large installment is expected to be received 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, 2025**

**General Fund Expenditures**

The following is a summary of General Fund Expenditures by major category as of July 31, 2025:

July is 8.3% of the Fiscal Year:

| Expenditures                 | Budget            | Actual           | Variance            | % of Budget                    |
|------------------------------|-------------------|------------------|---------------------|--------------------------------|
| Town Council/Mayor           | 1001              | 245,064          | 16,926              | (228,138) 6.9%                 |
| Non-Departmental             | 1010              | 273,450          | 16,318              | (257,132) 6.0%                 |
| Town Manager                 | 1101              | 484,936          | 64,744              | (420,192) 13.4%                |
| Information Technology       | 1011              | -                | -                   | - 0.0% <b>Note 1</b>           |
| Community Promotion          | 1015              | 476,106          | 174,690             | (301,416) 36.7%                |
| Finance                      | 1102              | 944,149          | 84,543              | (859,606) 9.0%                 |
| Risk Management              | 1103              | 80,850           | 10,856              | (69,994) 13.4%                 |
| Town Attorney                | 1105              | 326,000          | -                   | (326,000) 0.0%                 |
| Town Clerk                   | 1110              | 926,489          | 80,416              | (846,073) 8.7%                 |
| Planning & Building          | 2115              | 1,329,203        | 108,649             | (1,220,554) 8.2%               |
| Law Enforcement Services     | 3200              | 1,234,377        | -                   | (1,234,377) 0.0%               |
| Fire & Emergency Services    | 3201              | 1,552,975        | -                   | (1,552,975) 0.0% <b>Note 2</b> |
| PW Admin. & Engineering      | 4301              | 899,549          | 101,994             | (797,555) 11.3%                |
| PW Street Maintenance        | 4305              | 495,241          | 29,704              | (465,537) 6.0%                 |
| PW Park Maintenance          | 4320              | 1,072,921        | 71,523              | (1,001,398) 6.7%               |
| PW Government Bldgs.         | 4325              | 938,370          | 178,428             | (759,942) 19.0%                |
| Parks & Rec Admin & Services | 5405              | 695,694          | 78,873              | (616,821) 11.3%                |
| Parks & Rec Camp Programs    | 5406              | 312,560          | 58,038              | (254,522) 18.6%                |
| Community Center             | 5408              | 424,294          | 25,421              | (398,873) 6.0%                 |
| Parks & Rec Leisure Prog.    | 5410              | 381,253          | 25,210              | (356,043) 6.6%                 |
| Parks & Rec Sports Prog.     | 5412              | 63,238           | 5,571               | (57,667) 8.8%                  |
| Parks & Rec Community Events | 5413              | 241,466          | 34,024              | (207,442) 14.1%                |
| Yountville Arts              | 5415              | 180,648          | 8,080               | (172,568) 4.5%                 |
| <b>Total Expenditures</b>    | <b>13,578,833</b> | <b>1,174,008</b> | <b>(12,404,825)</b> | <b>8.6%</b>                    |
| <b>Transfers Out:</b>        |                   |                  |                     |                                |
| Public Arts Fund             | 7923              | 12,000           | -                   | 12,000 0.0%                    |
| Capital Projects Fund        | 7950              | 600,000          | 600,000             | - 100.0%                       |
| Housing Opportunity Fund     | 7970              | 78,600           | -                   | 78,600 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              | 515,000          | 515,000             | - 100.0%                       |
| 2020 Lease Fin. Debt Service | 7955              | 290,000          | 290,000             | - 100.0%                       |
| <b>Total Transfers Out:</b>  | <b>1,507,600</b>  | <b>1,405,000</b> | <b>102,600</b>      | <b>93.2%</b>                   |

**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.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2025**

**CAPITAL PROJECTS**

| Expenditures  |         | Budget *         | Actual        | Variance         | % of Budget |
|---|---------|------------------|---------------|------------------|-------------|
| Community Center Enhancements                             | CF-0022 | 104,000          | 885           | 103,115          | 0.9%        |
| Community Center/Hall Solar Panel Repair, Repl & Maint    | CF-0040 | 150,000          | -             | 150,000          | 0.0%        |
| Community Center, Town Hall and Corp Yard Asphalt Repairs | CF-0041 | 175,000          | -             | 175,000          | 0.0%        |
| Yountville Commons  | CF-0046 | 100,000          | 1,438         | 98,563           | 1.4%        |
| Vineyard Park Repair & Maintenance                        | CF-0050 | 225,000          | -             | 225,000          | 0.0%        |
| North Park Facility Enhancements                          | CF-0051 | 75,000           | -             | 75,000           | 0.0%        |
| Interior Paint of Schmitt Hall                            | CF-0052 | 75,000           | -             | 75,000           | 0.0%        |
| Painting of Floor at Schmitt Hall                         | CF-0053 | 50,000           | -             | 50,000           | 0.0%        |
| Town Facilities Backflow Maintenance and Repair Program   | CF-2026 | 50,000           | -             | 50,000           | 0.0%        |
| Virtual Power Nodes                                       | CP-0033 | 350,000          | -             | 350,000          | 0.0%        |
| Workable 3 Bin Waste Sorting                              | CP-0035 | 200,000          | -             | 200,000          | 0.0%        |
| Yountfill Water Stations                                  | CP-0037 | 200,000          | -             | 200,000          | 0.0%        |
| ADA Accessibility Improvements Program                    | CP-2026 | 134,000          | -             | 134,000          | 0.0%        |
| Town Wide Flood Management Assessment                     | DF-0021 | 100,000          | -             | 100,000          | 0.0%        |
| Oak Circle Spillway and Warning System Improvements       | DF-0022 | 75,000           | -             | 75,000           | 0.0%        |
| Town Wide Drainage and Erosion Program                    | DF-2026 | 23,000           | -             | 23,000           | 0.0%        |
| Hydroflush Weirs and Floodwall Operation Program          | DF-3026 | 75,000           | -             | 75,000           | 0.0%        |
| Paving Projects - Plan, Specs, and Engineering            | GT-3026 | 93,000           | -             | 93,000           | 0.0%        |
| Yountville Commons (Measure S)                            | MS-0046 | 1,000,000        | -             | 1,000,000        | 0.0%        |
| Annual Street Maintenance & Paving Program                | MU-3026 | 844,000          | -             | 844,000          | 0.0%        |
| Curb, Gutter, and Sidewalk Replacement                    | SB-6026 | 69,000           | -             | 69,000           | 0.0%        |
| Surveys and Monuments                                     | ST-0004 | 25,000           | -             | 25,000           | 0.0%        |
| Washington Street South Parking Lot                       | ST-0027 | 300,000          | -             | 300,000          | 0.0%        |
| Replace 2013 Pickup Truck                                 | ST-0031 | 100,000          | -             | 100,000          | 0.0%        |
| New Path Southern Loop Design                             | ST-0034 | 125,000          | -             | 125,000          | 0.0%        |
| Mobility Plan & Wayfinding                                | ST-0035 | 200,000          | -             | 200,000          | 0.0%        |
| EV Lawn Mower   | ST-0037 | 50,000           | 22,011        | 27,989           | 44.0%       |
| Pedestrian and Bicycle Facility Projects                  | ST-0038 | 40,000           | -             | 40,000           | 0.0%        |
| Traffic Calming Program                                   | ST-4026 | 25,000           | -             | 25,000           | 0.0%        |
| <b>Total</b>  |         | <b>5,032,000</b> | <b>24,333</b> | <b>5,007,667</b> | <b>0.5%</b> |

\* Budget includes some amounts for prior year purchase order rollover and reflects all Fiscal Year 2025/2026 budget adjustments.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2025**

**CAPITAL PROJECTS**

| Expenditures - Water & Wastewater                                 |         | Budget *         | Actual         | Variance         | % of Budget |
|---|---------|------------------|----------------|------------------|-------------|
| 1MG Water Tank, Water Main, Design and Construction               | WA-0019 | 3,250,000        | -              | 3,250,000        | 0.0%        |
| Water System Inter Tie Projects                                   | WA-0020 | 30,000           | -              | 30,000           | 0.0%        |
| Well Filter Media   | WA-0024 | 50,000           | -              | 50,000           | 0.0%        |
| Chemical Storage Tank for Well 500GAL                             | WA-0029 | 50,000           | -              | 50,000           | 0.0%        |
| Water Meter Replacement Program                                   | WA-2026 | 35,500           | -              | 35,500           | 0.0%        |
| Main and Service Lateral Replacement Program                      | WA-3026 | 250,000          | 6,575          | 243,425          | 2.6%        |
| Hydrant Repair Replacement  | WA-5026 | 38,500           | -              | 38,500           | 0.0%        |
| SCADA Maintenance   | WA-6026 | 15,000           | -              | 15,000           | 0.0%        |
| WWRF Office Modernization   | WW-0011 | 1,850,000        | -              | 1,850,000        | 0.0%        |
| Clean Digester (Rebuild Sludge Heater & Add Sludge Mixing System) | WW-0019 | 150,000          | -              | 150,000          | 0.0%        |
| Assess & Replace Trickling Filter Media                           | WW-0024 | 30,000           | -              | 30,000           | 0.0%        |
| Design & Construct Headworks Improvements                         | WW-0027 | 200,000          | -              | 200,000          | 0.0%        |
| Sludge Handling/Drying/Disposal Improvements                      | WW-0028 | 200,000          | -              | 200,000          | 0.0%        |
| Paint Wastewater Facilities, Structures, and Equipment            | WW-0031 | 175,000          | -              | 175,000          | 0.0%        |
| New Vactor Truck  | WW-0041 | 428,165          | 428,165        | -                | 100.0%      |
| Recycled Water Transmission Main Repair                           | WW-0042 | 1,574,000        | -              | 1,574,000        | 0.0%        |
| Inflow & Infiltration Reduction Program                           | WW-2026 | 57,000           | 22,400         | 34,600           | 39.3%       |
| Sewer Main Replacement and Repair Program                         | WW-3026 | 102,500          | -              | 102,500          | 0.0%        |
| Plant Equipment Replacement Program                               | WW-4026 | 95,000           | -              | 95,000           | 0.0%        |
| Town Pump Station Equipment Replacement Program                   | WW-5026 | 95,000           | -              | 95,000           | 0.0%        |
| SCADA Controls  | WW-6026 | 30,000           | -              | 30,000           | 0.0%        |
| SCADA Improvements  | WW-7026 | 45,000           | -              | 45,000           | 0.0%        |
| SCADA Control Maintenance Pump Station                            | WW-8026 | 15,000           | -              | 15,000           | 0.0%        |
| <b>Total</b>  |         | <b>8,765,665</b> | <b>457,140</b> | <b>8,308,525</b> | <b>5.2%</b> |

\* Budget includes some amounts for prior year purchase order rollover and reflects all Fiscal Year 2025/2026 budget adjustments.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2025**

| <b>WATER CAPITAL IMPROVEMENT FUND (60)</b>                | <b>Budget</b>    | <b>Actual</b>   | <b>Variance</b>    | <b>% of Budget</b> |
|---|------------------|-----------------|--------------------|--------------------|
| Revenues - System Replacement Fees                        | 169,800          | 14,068          | (155,732)          | 8.3%               |
| Interest Income   | 4,500            | -               | (4,500)            | 0.0%               |
| Transfers from Water Operating Fund (61)                  | 100,000          | -               | (100,000)          | 0.0%               |
| Transfers from Util Ent Proj Fund (06)                    | 1,475,000        | -               | (1,475,000)        | 0.0%               |
| Transfers from Water Drought Reserve Fund (57)            | 2,000,000        | -               | (2,000,000)        | 0.0%               |
| <b>Total Revenues</b>                                     | <b>3,749,300</b> | <b>14,068</b>   | <b>(3,735,232)</b> | <b>0.4%</b>        |
| Capital Improvement (60-4500)                             | 3,819,000        | 6,575           | (3,812,425)        | 0.2%               |
| <b>Total Expenses</b>                                     | <b>3,819,000</b> | <b>6,575</b>    | <b>(3,812,425)</b> | <b>0.2%</b>        |
| <b>Net Operating Income/(Loss or use of Fund Balance)</b> | <b>(69,700)</b>  | <b>7,493</b>    | <b>77,193</b>      |                    |
| <b>WATER OPERATING ENTERPRISE FUND (61)</b>               | <b>Budget</b>    | <b>Actual</b>   | <b>Variance</b>    | <b>% of Budget</b> |
| Revenues - Utilities                                      | 2,027,250        | 199,328         | (1,827,922)        | 9.8%               |
| Interest Income   | 3,500            | -               | (3,500)            | 0.0%               |
| Transfer-Water Subsidy (01)                               | 6,000            | -               | (6,000)            | 0.0%               |
| <b>Total Revenues</b>                                     | <b>2,036,750</b> | <b>199,328</b>  | <b>(1,837,422)</b> | <b>9.8%</b>        |
| O & M Expenses (61-4505)                                  | 837,792          | 72,411          | (765,381)          | 8.6%               |
| Water Purchases (61-4507)                                 | 1,056,566        | 8,523           | (1,048,043)        | 0.8%               |
| Transfer to Wtr Cap Improv (60-4500)                      | 100,000          | -               | (100,000)          | 0.0%               |
| <b>Total Expenses</b>                                     | <b>1,994,358</b> | <b>80,934</b>   | <b>(1,913,424)</b> | <b>4.1%</b>        |
| <b>Net Operating Income/(Loss or use of Fund Balance)</b> | <b>42,392</b>    | <b>118,394</b>  | <b>76,002</b>      |                    |
| <b>WASTEWATER OPERATING ENTERPRISE FUND (62)</b>          | <b>Budget</b>    | <b>Actual</b>   | <b>Variance</b>    | <b>% of Budget</b> |
| Revenues - Utilities                                      | 2,891,160        | 190,987         | (2,700,173)        | 6.6%               |
| Interest Income   | 7,500            | -               | (7,500)            | 0.0%               |
| Transfer-Wastewater Subsidy (01)                          | 6,000            | -               | (6,000)            | 0.0%               |
| <b>Total Revenues</b>                                     | <b>2,904,660</b> | <b>190,987</b>  | <b>(2,713,673)</b> | <b>6.6%</b>        |
| WW Collection (62-4510)                                   | 527,203          | 52,897          | (474,306)          | 10.0%              |
| WW Treatment (62-4515)                                    | 2,200,196        | 157,277         | (2,042,919)        | 7.1%               |
| Transfer to Capital (63/64)                               | 400,000          | -               | (400,000)          | 0.0%               |
| <b>Total Expenses</b>                                     | <b>3,127,399</b> | <b>210,174</b>  | <b>(2,917,225)</b> | <b>6.7%</b>        |
| <b>Net Operating Income/(Loss or use of Fund Balance)</b> | <b>(222,739)</b> | <b>(19,187)</b> | <b>203,552</b>     |                    |

| JOINT TREATMENT CAPITAL FUND (63)                         | Budget             | Actual           | Variance           | % of Budget  |
|---|--------------------|------------------|--------------------|--------------|
| System Replacement Fees                                   | 267,600            | 22,073           | (245,527)          | 8.2%         |
| Revenues Capital Recovery Vets                            | 1,525,000          | -                | (1,525,000)        | 0.0%         |
| Interest Income   | 40,000             | -                | (40,000)           | 0.0%         |
| Transfer from Wastewater Operating (62)                   | 25,000             | -                | (25,000)           | 0.0%         |
| <b>Total Revenues</b>                                     | <b>1,857,600</b>   | <b>22,073</b>    | <b>(1,835,527)</b> | <b>1.2%</b>  |
| WW Joint Treatment Plant (63-4518)                        | 4,788,660          | -                | (4,788,660)        | 0.0%         |
| <b>Total Expenses</b>                                     | <b>4,788,660</b>   | <b>-</b>         | <b>(4,788,660)</b> | <b>0.0%</b>  |
| <b>Net Operating Income/(Loss or use of Fund Balance)</b> | <b>(2,931,060)</b> | <b>22,073</b>    | <b>2,953,133</b>   |              |
| WASTEWATER UTILITY CAPITAL FUND (64)                      | Budget             | Actual           | Variance           | % of Budget  |
| Transfer from WW Operating (62)                           | 375,000            | -                | (375,000)          | 0.0%         |
| Interest Income   | 5,000              | -                | (5,000)            | 0.0%         |
| <b>Total Revenues</b>                                     | <b>380,000</b>     | <b>-</b>         | <b>(380,000)</b>   | <b>0.0%</b>  |
| WW Capital Improvement (64-4519)                          | 769,665            | 450,565          | (319,100)          | 58.5%        |
| Transfer to Debt Service (55)                             | 29,697             | -                | (29,697)           | 0.0%         |
| <b>Total Expenses</b>                                     | <b>799,362</b>     | <b>450,565</b>   | <b>(348,797)</b>   | <b>56.4%</b> |
| <b>Net Operating Income/(Loss or use of Fund Balance)</b> | <b>(419,362)</b>   | <b>(450,565)</b> | <b>(31,203)</b>    |              |