



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%	Note 1
Sales Taxes	1,723,606	-	(1,723,606)	0.0%	Note 2
Other Taxes	180,000	-	(180,000)	0.0%	
Transient Occupancy Tax	8,785,600	-	(8,785,600)	0.0%	Note 3
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%	
Total	15,095,626	108,120	(14,987,506)	0.7%	

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

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.

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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% Note 1
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% Note 2
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%
Total Expenditures		13,578,833	1,174,008	(12,404,825)	8.6%
Transfers Out:					
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%
Total Transfers Out:		1,507,600	1,405,000	102,600	93.2%

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
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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 Corpyard 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%
Total		5,032,000	24,333	5,007,667	0.5%

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

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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%
Total		8,765,665	457,140	8,308,525	5.2%

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WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
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%
Total Revenues	3,749,300	14,068	(3,735,232)	0.4%
Capital Improvement (60-4500)	3,819,000	6,575	(3,812,425)	0.2%
Total Expenses	3,819,000	6,575	(3,812,425)	0.2%
Net Operating Income/(Loss or use of Fund Balance)	(69,700)	7,493	77,193	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
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%
Total Revenues	2,036,750	199,328	(1,837,422)	9.8%
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%
Total Expenses	1,994,358	80,934	(1,913,424)	4.1%
Net Operating Income/(Loss or use of Fund Balance)	42,392	118,394	76,002	
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
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%
Total Revenues	2,904,660	190,987	(2,713,673)	6.6%
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%
Total Expenses	3,127,399	210,174	(2,917,225)	6.7%
Net Operating Income/(Loss or use of Fund Balance)	(222,739)	(19,187)	203,552	

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%
Total Revenues	1,857,600	22,073	(1,835,527)	1.2%
WW Joint Treatment Plant (63-4518)	4,788,660	-	(4,788,660)	0.0%
Total Expenses	4,788,660	-	(4,788,660)	0.0%
Net Operating Income/(Loss or use of Fund Balance)	(2,931,060)	22,073	2,953,133	
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%
Total Revenues	380,000	-	(380,000)	0.0%
WW Capital Improvement (64-4519)	769,665	450,565	(319,100)	58.5%
Transfer to Debt Service (55)	29,697	-	(29,697)	0.0%
Total Expenses	799,362	450,565	(348,797)	56.4%
Net Operating Income/(Loss or use of Fund Balance)	(419,362)	(450,565)	(31,203)	