



# Town of Yountville

6550 Yount Street  
Yountville, CA 94599

## Staff Report

**Agenda Item #:** {{section.number}}{{item.number}}

### Yountville Town Council Staff Report

**DATE:** November 4, 2025

**TO:** Mayor and Town Council

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

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

#### **RECOMMENDATION**

Receive and File September 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 September 2025 financial report

#### ***September 2025 – 25.0% of the Fiscal Year***

TOT revenue reflected in the September 2025 monthly financial report is applicable to collections in August. Sales tax receipts lag 2½ - 3 months behind the actual collection period and the sales tax revenue reflected in the September 2025 report is applicable to the month of July. 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 at the beginning of the fiscal year due to annual software subscription renewals. These expenditure accounts are expected to level out throughout the 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 September 2025 financial report.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**September 30, 2025**

**General Fund Revenues**

The following is a summary of General Fund revenue by major category as of September 30, 2025. September is 25.0% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,733,100	3,908	(2,729,192)	0.1%	<b>Note 1</b>
Sales Taxes	1,723,606	151,534	(1,572,072)	8.8%	<b>Note 2</b>
Other Taxes	180,000	-	(180,000)	0.0%	
Transient Occupancy Tax	8,785,600	1,691,165	(7,094,435)	19.2%	<b>Note 3</b>
Investment Earnings	55,000	20,179	(34,821)	36.7%	
Licenses & Permits	160,275	38,383	(121,892)	23.9%	
Fines & Forfeitures	4,250	326	(3,924)	7.7%	
Rents & Concessions	373,072	74,276	(298,796)	19.9%	
Intergovernmental	201,600	4,564	(197,036)	2.3%	
Parks & Recreation Fees	454,715	104,741	(349,974)	23.0%	
Charges for Services	276,100	36,850	(239,250)	13.3%	
Miscellaneous	148,308	11,773	(136,535)	7.9%	
<b>Total</b>	<b>15,095,626</b>	<b>2,137,699</b>	<b>(12,957,927)</b>	<b>14.2%</b>	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	14,643	2,820	(11,823)	19.3%	
<b>Total</b>	<b>14,643</b>	<b>2,820</b>	<b>(11,823)</b>	<b>19.3%</b>	

**Note 1:** The Town is expected to receive its first installment of property taxes in December and 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**  
**September 30, 2025**

**General Fund Expenditures**

The following is a summary of General Fund Expenditures by major category as of September 30, 2025:  
September is 25.0% of the Fiscal Year:

Expenditures	Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	245,064	42,314	(202,750) 17.3%
Non-Departmental	1010	298,183	37,681	(260,502) 12.6%
Town Manager	1101	484,936	138,052	(346,884) 28.5%
Information Technology	1011	-	-	0.0% <b>Note 1</b>
Community Promotion	1015	476,106	192,139	(283,967) 40.4%
Finance	1102	988,104	206,753	(781,351) 20.9%
Risk Management	1103	80,850	11,668	(69,182) 14.4%
Town Attorney	1105	326,000	29,632	(296,368) 9.1%
Town Clerk	1110	963,995	216,447	(747,548) 22.5%
Planning & Building	2115	1,347,774	273,129	(1,074,645) 20.3%
Law Enforcement Services	3200	1,234,377	352,013	(882,364) 28.5%
Fire & Emergency Services	3201	1,552,975	-	(1,552,975) 0.0% <b>Note 2</b>
PW Admin. & Engineering	4301	899,549	230,369	(669,180) 25.6%
PW Street Maintenance	4305	495,241	87,109	(408,132) 17.6%
PW Park Maintenance	4320	1,072,921	228,892	(844,029) 21.3%
PW Government Bldgs.	4325	963,537	319,772	(643,765) 33.2%
Parks & Rec Admin & Services	5405	695,694	190,821	(504,873) 27.4%
Parks & Rec Camp Programs	5406	312,560	188,577	(123,983) 60.3%
Community Center	5408	424,294	83,874	(340,420) 19.8%
Parks & Rec Leisure Prog.	5410	381,253	77,324	(303,929) 20.3%
Parks & Rec Sports Prog.	5412	63,238	15,703	(47,535) 24.8%
Parks & Rec Community Events	5413	241,466	71,516	(169,950) 29.6%
Yountville Arts	5415	180,648	28,050	(152,598) 15.5%
<b>Total Expenditures</b>	<b>13,728,765</b>	<b>3,021,835</b>	<b>(10,706,929)</b>	<b>22.0%</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.

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

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**September 30, 2025**

**CAPITAL PROJECTS**

Expenditures		Budget *	Actual	Variance	% of Budget
Community Center Enhancements	CF-0022	250,552	35,563	214,989	14.2%
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%
Replace Basketball Hoops at Community Gym	CF-0045	36,241	27,526	8,715	76.0%
Yountville Commons	CF-0046	382,957	205,084	177,873	53.6%
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	46,800	28,200	62.4%
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	5,829	44,171	11.7%
Virtual Power Nodes	CP-0033	350,000	-	350,000	0.0%
Workable 3 Bin Waste Sorting	CP-0035	200,000	9,140	190,861	4.6%
YountFill Water Stations	CP-0037	200,000	9,140	190,861	4.6%
ADA Accessibility Improvements Program	CP-2026	134,000	60,000	74,000	44.8%
Town Wide Flood Management Assessment	DF-0021	100,000	5,834	94,166	5.8%
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	-	100.0%
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	1,079,572	154,497	925,075	14.3%
Annual Street Maintenance & Paving Program (Measure T)	MT-3026	1,097,094	56,738	1,040,356	5.2%
Annual Street Maintenance & Paving Program (Measure U)	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	7,613	17,387	30.5%
Washington Street South Parking Lot	ST-0027	366,579	-	366,579	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	353,833	48,927	304,906	13.8%
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	10,359	14,641	41.4%
<b>Total</b>		<b>6,894,828</b>	<b>728,060</b>	<b>6,166,769</b>	<b>10.6%</b>

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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	52,269	7,292	44,977	14.0%
Well Filter Media	WA-0024	50,000	-	50,000	0.0%
Active Chlorine Monitoring Equipment at Well	WA-0026	16,670	16,569	101	99.4%
Chlorine Residual Monitoring PRV's Finnell and TH	WA-0028	22,165	22,165	-	100.0%
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	57,163	22,886	34,277	40.0%
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	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%
Water Reclamation Facility Master Plan	WW-0034	327,167	25,639	301,528	7.8%
Pond Site Fencing, Grading, & Drainage Improvements	WW-0038	16,500	-	16,500	0.0%
New Vactor Truck	WW-0041	428,165	428,165	-	100.0%
Recycled Water Transmission Main Repair	WW-0042	1,625,692	8,177	1,617,515	0.5%
Inflow & Infiltration Reduction Program	WW-2026	186,476	22,400	164,076	12.0%
Sewer Main Replacement and Repair Program	WW-3026	125,500	68,012	57,488	54.2%
Plant Equipment Replacement Program	WW-4026	111,458	-	111,458	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	70,614	16,185	54,429	22.9%
SCADA Control Maintenance Pump Station	WW-8026	15,000	-	15,000	0.0%
<b>Total</b>		<b>9,435,339</b>	<b>644,065</b>	<b>8,791,274</b>	<b>6.8%</b>

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<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	42,342	(127,458)	24.9%
Interest Income	4,500	6,634	2,134	147.4%
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>48,975</b>	<b>(3,700,325)</b>	<b>1.3%</b>
Capital Improvement (60-4500)	3,898,767	75,487	(3,823,280)	1.9%
<b>Total Expenses</b>	<b>3,898,767</b>	<b>75,487</b>	<b>(3,823,280)</b>	<b>1.9%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(149,467)</b>	<b>(26,512)</b>	<b>122,956</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	606,912	(1,420,338)	29.9%
Interest Income	3,500	11,225	7,725	320.7%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
<b>Total Revenues</b>	<b>2,036,750</b>	<b>618,137</b>	<b>(1,418,613)</b>	<b>30.3%</b>
O & M Expenses (61-4505)	837,792	169,349	(668,443)	20.2%
Water Purchases (61-4507)	1,056,566	356,882	(699,684)	33.8%
Transfer to Wtr Cap Improv (60-4500)	100,000	-	(100,000)	0.0%
<b>Total Expenses</b>	<b>1,994,358</b>	<b>526,231</b>	<b>(1,468,127)</b>	<b>26.4%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>42,392</b>	<b>91,906</b>	<b>49,514</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	891,443	(1,999,717)	30.8%
Interest Income	7,500	16,614	9,114	221.5%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
<b>Total Revenues</b>	<b>2,904,660</b>	<b>908,057</b>	<b>(1,996,603)</b>	<b>31.3%</b>
WW Collection (62-4510)	527,203	115,377	(411,826)	21.9%
WW Treatment (62-4515)	2,227,796	399,473	(1,828,323)	17.9%
Transfer to Capital (63/64)	500,000	-	(500,000)	0.0%
<b>Total Expenses</b>	<b>3,254,999</b>	<b>514,850</b>	<b>(2,740,149)</b>	<b>15.8%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(350,339)</b>	<b>393,207</b>	<b>743,546</b>	

<b>JOINT TREATMENT CAPITAL FUND (63)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
System Replacement Fees	267,600	66,461	(201,139)	24.8%
Revenues Capital Recovery Vets	1,525,000	-	(1,525,000)	0.0%
Interest Income	40,000	54,545	14,545	136.4%
Transfer from Wastewater Operating (62)	25,000	-	(25,000)	0.0%
<b>Total Revenues</b>	<b>1,857,600</b>	<b>121,006</b>	<b>(1,736,594)</b>	<b>6.5%</b>
WW Joint Treatment Plant (63-4518)	5,226,091	50,001	(5,176,090)	1.0%
<b>Total Expenses</b>	<b>5,226,091</b>	<b>50,001</b>	<b>(5,176,090)</b>	<b>1.0%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(3,368,491)</b>	<b>71,005</b>	<b>3,439,496</b>	
<b>WASTEWATER UTILITY CAPITAL FUND (64)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Transfer from WW Operating (62)	375,000	-	(375,000)	0.0%
Interest Income	5,000	3,251	(1,749)	65.0%
<b>Total Revenues</b>	<b>380,000</b>	<b>3,251</b>	<b>(376,749)</b>	<b>0.9%</b>
WW Capital Improvement (64-4519)	922,141	518,577	(403,564)	56.2%
Transfer to Debt Service (55)	29,697	-	(29,697)	0.0%
<b>Total Expenses</b>	<b>951,838</b>	<b>518,577</b>	<b>(433,261)</b>	<b>54.5%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(571,838)</b>	<b>(515,326)</b>	<b>56,512</b>	