



Town of Yountville

6550 Yount Street
Yountville, CA 94599

Staff Report

Agenda Item #: 8B

Yountville Town Council Staff Report

DATE: July 15, 2025

TO: Mayor and Town Council

FROM: Celia King, Administrative Service Director

PREPARED BY: Kyle Batista, Financial Analyst

RECOMMENDATION

Receive and File Preliminary June 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.

This report for June 2025 is considered preliminary. Amounts are subject to change as we complete the fiscal year-end processes. Invoices pertaining to the prior fiscal year are received throughout July and August and posted back to June. Similarly, revenues such as TOT, sales tax, and property taxes relevant to the prior fiscal year are received in July and August and posted back to June.

This report will be brought back to Council once the fiscal year has been closed and the numbers are finalized, which will be once the Town Audit is completed.

June 2025 – 100% of the Fiscal Year

TOT revenue reflected in this preliminary June 2025 monthly financial report is applicable to collections for July 2024 through May 2025, or 91.7% of the Fiscal Year.

Sales tax receipts lag 2½ - 3 months behind the actual collection period. The sales tax included in this preliminary June report is applicable to July through April, or 83.3% of the fiscal year.

The Town received a sizeable installment of property taxes from Napa County in May. Property tax revenue collections are at 98.5% of budget projections for the fiscal year.

Two other items that will affect the expenditure portion of this report are the year-end true-up conducted with the Veterans Home to determine the true cost of Town water purchases and Veterans Home wastewater treatment and the final bill for Fire and Emergency Services from January – June. Both transactions will be finalized by September.

The Town is no longer expecting to receive the \$2,000,000 USDA low-interest loan revenue budgeted in Fund 63 Wastewater Capital Joint Treatment Capital. Additionally, the Town anticipates only receiving about \$300,000 of the \$1,750,000 budgeted for Miscellaneous Revenue in the same fund. This is the

insurance reimbursement for the Recycled Water Transmission Main Repair Project. There is adequate Fund 63 fund balance to cover these changes.

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 preliminary June 2025 financial report.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
June 30, 2025

General Fund Revenues

The following is a summary of General Fund revenue by major category as of June 30, 2025. June is 100.0% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,679,300	2,638,023	(41,277)	98.5%	Note 1
Sales Taxes	1,737,000	1,458,980	(278,020)	84.0%	Note 2
Other Taxes	175,000	165,882	(9,118)	94.8%	
Transient Occupancy Tax	8,785,600	7,668,584	(1,117,016)	87.3%	Note 3
Investment Earnings	55,000	78,479	23,479	142.7%	
Licenses & Permits	159,775	151,520	(8,255)	94.8%	
Fines & Forfeitures	4,250	871	(3,379)	20.5%	
Rents & Concessions	363,216	374,884	11,668	103.2%	
Intergovernmental	196,600	192,200	(4,400)	97.8%	
Parks & Recreation Fees	377,995	496,176	118,181	131.3%	
Charges for Services	182,100	227,443	45,343	124.9%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	203,437	250,449	47,012	123.1%	
Other Sources	-	-	-	0.0%	
Total	14,919,273	13,703,492	(1,215,781)	91.9%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	14,643	12,781	(1,862)	87.3%	
Total	14,643	12,781	(1,862)	87.3%	

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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MONTHLY FINANCIAL REPORT
June 30, 2025

General Fund Expenditures

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

June is 100.0% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	245,994	118,755	(127,239)	48.3%
Non-Departmental	1010	253,000	179,349	(73,651)	70.9%
Town Manager	1101	470,604	429,728	(40,876)	91.3%
Information Technology	1011	-	-	-	0.0% Note 1
Community Promotion	1015	511,055	438,997	(72,058)	85.9%
Finance	1102	999,444	782,916	(216,528)	78.3%
Risk Management	1103	80,850	50,529	(30,321)	62.5%
Town Attorney	1105	301,000	283,294	(17,706)	94.1%
Town Clerk	1110	825,570	583,352	(242,218)	70.7%
Planning & Building	2115	1,397,982	1,037,651	(360,331)	74.2%
Law Enforcement Services	3200	1,375,052	1,374,552	(500)	100.0%
Fire & Emergency Services	3201	1,473,976	627,290	(846,686)	42.6% Note 2
PW Admin. & Engineering	4301	913,973	769,335	(144,638)	84.2%
PW Street Maintenance	4305	481,246	395,826	(85,420)	82.3%
PW Park Maintenance	4320	1,050,691	806,590	(244,101)	76.8%
PW Government Bldgs.	4325	910,339	831,464	(78,875)	91.3%
Parks & Rec Admin & Services	5405	713,622	646,619	(67,003)	90.6%
Parks & Rec Camp Programs	5406	295,298	295,215	(83)	100.0%
Community Center	5408	388,865	365,678	(23,187)	94.0%
Parks & Rec Leisure Prog.	5410	365,352	283,692	(81,660)	77.6%
Parks & Rec Sports Prog.	5412	59,244	54,945	(4,299)	92.7%
Parks & Rec Community Events	5413	255,609	206,924	(48,685)	81.0%
Yountville Arts	5415	178,338	159,816	(18,522)	89.6%
Total Expenditures		13,547,104	10,722,518	(2,824,585)	79.1%
<u>Transfers Out:</u>					
General Fund Reserve	7907	350,000	350,000	-	100.0%
Public Arts Fund	7923	25,000	-	25,000	0.0%
Capital Projects Fund	7950	2,125,000	2,125,000	-	100.0%
Facility Replacement Fund	7981	50,000	50,000	-	100.0%
Fleet/Equip Replacement Fund	7982	100,000	100,000	-	100.0%
Housing Opportunity Fund	7970	76,100	68,700	7,400	90.3%
Water Subsidy	7961	6,000	-	6,000	0.0%
Wastewater Subsidy	7962	6,000	-	6,000	0.0%
2017 Lease Rev. Debt Service	7954	540,000	540,000	-	100.0%
2020 Lease Fin. Debt Service	7955	315,000	315,000	-	100.0%
Total Transfers Out:		3,593,100	3,548,700	44,400	98.8%

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
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June 30, 2025

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Shade Structure for Community Center/Hall	CF-0022	258,000	68,990	189,010	26.7%
Community Center/Hall HVAC Analysis	CF-0033	33,000	33,000	-	100.0%
Replace Community Center/Hall & Post Office Gutters	CF-0035	28,700	28,700	-	100.0%
Town Hall Landscaping and Access	CF-0043	115,484	113,633	1,851	98.4%
Replace Basketball Hoops at Community Gym	CF-0045	50,000	-	50,000	0.0%
Yountville Commons	CF-0046	2,062,326	1,084,051	978,275	52.6%
Community Center Gym Floor Maintenance Coating	CF-0047	55,000	13,300	41,700	24.2%
Town Gall Generator Annex	CF-0048	20,000	-	20,000	0.0%
Town Facilities Backflow Maintenance and Repair Program	CF-2025	35,000	29,044	5,956	83.0%
Forrester Park/3 Weirs Park ADA Improvement	CP-0018	14,450	13,450	1,000	93.1%
Installation of EV Charging Stations and Fleet	CP-0028	67,040	60,624	6,416	90.4%
LATA Broadband Development Feasibility Study	CP-0029	73,693	63,693	10,000	86.4%
Replacement Dump Truck	CP-0032	148,507	99,952	48,555	67.3%
Energy Resiliency Plan	CP-0033	120,000	-	120,000	0.0%
ADA Accessibility Improvements Program	CP-2025	128,000	10,208	117,792	8.0%
Town Wide Drainage and Erosion Program	DF-2025	21,500	1,260	20,240	5.9%
Hydroflush Weirs and Floodwall Operation Program	DF-3025	60,000	58,506	1,494	97.5%
Paving Projects - Plan, Specs, and Engineering	GT-3025	96,196	86,184	10,013	89.6%
Yville Commons (Measure S)	MS-0046	324,677	254,960	69,717	78.5%
Annual Street Maintenance & Paving Program	MT-3025	1,545,011	557,761	987,250	36.1%
Vineyard Park Enhancement Project	PK-0032	150,000	-	150,000	0.0%
Shade Structure North Park	PK-0033	137,520	137,520	0	100.0%
Replace Forrester Park play surface	PK-0036	8,000	4,113	3,887	51.4%
Replace Play Surface at Yountville Community Park	PK-0037	3,691	3,691	-	100.0%
Big Belly Receptacles	PK-0038	4,174	4,174	-	100.0%
Veterans Park Bathroom Awning	PK-0039	12,000	11,700	300	97.5%
Curb, Gutter, and Sidewalk Replacement	SB-6025	68,000	16,170	51,830	23.8%
Surveys and Monuments	ST-0004	19,500	19,414	86	99.6%
Washington Street Parking Lot Beautification	ST-0027	300,000	-	300,000	0.0%
Utility Undergrounding Engineering & Design	ST-0029	45,000	22,701	22,299	50.4%
Replace Bucket Truck	ST-0030	116,800	125,487	(8,687)	107.4%
Mobility Plan	ST-0035	350,000	106,647	243,353	30.5%
Traffic Calming Program	ST-4025	19,500	7,295	12,205	37.4%
Total		6,490,770	3,036,229	3,454,541	46.8%

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

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CAPITAL PROJECTS

Expenditures - Water & Wastewater	Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	5,737	-	100.0%
Water System Inter Tie Projects	WA-0020	158,045	19,415	12.3%
Replacement Utility Truck	WA-0023	100,000	97,720	97.7%
Municipal Well #1 VFD Rehab	WA-0025	46,910	46,910	100.0%
Active Chlorine Monitoring Equipment at Well	WA-0026	25,000	3,715	14.9%
Lateral Lead Testing and Assessment	WA-0027	250,000	140,000	56.0%
Chlorine Residual Monitoring PRV's Finnell and TH	WA-0028	50,000	3,436	6.9%
Water Meter Replacement Program	WA-2025	33,500	5,531	16.5%
Main and Service Lateral Replacement Program	WA-3025	45,000	-	0.0%
Hydrant & Main Flushing with No-Des	WA-4025	60,000	59,673	328
Hydrant Repair Replacement	WA-5025	35,000	16,095	46.0%
SCADA Maintenance	WA-6025	15,000	13,439	1,561
WWRF Office Modernization	WW-0011	1,960,000	4,765	1,955,235
Rebuild Sludge Heater & Add Sludge Mixing System	WW-0019	142,250	-	142,250
Design & Construct Headworks Improvements	WW-0027	50,000	-	50,000
Sludge Handling/Drying/Disposal Improvements	WW-0028	50,000	-	50,000
WWRF Component Assessment & Repair Plan	WW-0034	400,000	-	400,000
Pond Site Fencing, Grading & Drainage Improvements	WW-0038	94,000	36,880	39.2%
Compliance Analyzers for SCADA System	WW-0039	45,000	-	45,000
New Vactor Truck	WW-0041	397,369	-	397,369
Recycled Water Transmission Main Repair	WW-0042	1,927,892	201,638	1,726,253
Flare System Installation	WW-0043	184,050	184,050	-
Inflow & Infiltration Reduction Program	WW-2025	146,541	17,065	129,476
Sewer Main Replacement and Repair Program	WW-3025	97,500	-	97,500
Plant Equipment Replacement Program	WW-4025	102,837	43,949	58,888
Town Pump Station Equipment Replacement Program	WW-5025	90,000	20,808	69,192
SCADA Controls	WW-6025	15,000	15,000	-
SCADA Improvements	WW-7025	45,000	-	45,000
SCADA Control Maintenance Pump Station	WW-8025	15,000	-	15,000
Total		6,586,630	935,824	5,650,806
				14.2%

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WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	156,600	162,297	5,697	103.6%
Interest Income	4,500	15,214	10,714	338.1%
Transfers from Water Operating Fund (61)	125,000	125,000	-	100.0%
Transfers from Util Ent Proj Fund (06)	250,000	250,000	-	100.0%
Total Revenues	536,100	552,510	16,410	103.1%
Capital Improvement (60-4500)	922,191	500,890	(421,301)	54.3%
Total Expenses	922,191	500,890	(421,301)	54.3%
Net Operating Income/(Loss or use of Fund Balance)	(386,091)	51,620	437,712	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,881,845	2,063,134	181,289	109.6%
Interest Income	3,500	26,121	22,621	746.3%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	1,891,345	2,089,255	197,910	110.5%
O & M Expenses (61-4505)	852,237	532,772	(319,465)	62.5%
Water Purchases (61-4507)	1,064,660	1,045,845	(18,815)	98.2%
Transfer to Wtr Cap Improv (60-4500)	125,000	125,000	-	100.0%
Total Expenses	2,041,897	1,703,617	(338,280)	83.4%
Net Operating Income/(Loss or use of Fund Balance)	(150,552)	385,638	536,190	
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,747,347	2,863,957	116,610	104.2%
Interest Income	7,500	34,297	26,797	457.3%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	2,760,847	2,898,254	137,407	105.0%
WW Collection (62-4510)	533,394	360,971	(172,422)	67.7%
WW Treatment (62-4515)	2,163,593	1,719,285	(444,308)	79.5%
Transfer to Capital (63/64)	200,000	200,000	-	100.0%
Total Expenses	2,896,986	2,280,256	(616,730)	78.7%
Net Operating Income/(Loss or use of Fund Balance)	(136,139)	617,998	754,137	

JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Federal Grant	2,000,000	-	(2,000,000)	0.0%
Miscellaneous Revenue	1,750,000	-	(1,750,000)	0.0%
System Replacement Fees	253,800	258,417	4,617	101.8%
Revenues Capital Recovery Vets	282,500	50,000	(232,500)	17.7%
Interest Income	20,000	156,026	136,026	780.1%
Transfer from Wastewater Operating (62)	75,000	75,000	-	100.0%
Total Revenues	4,381,300	539,443	(3,841,857)	12.3%
WW Joint Treatment Plant (63-4518)	5,450,690	879,455	(4,571,235)	16.1%
Total Expenses	5,450,690	879,455	(4,571,235)	16.1%
Net Operating Income/(Loss or use of Fund Balance)	(1,069,390)	(340,012)	729,378	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer from WW Operating (62)	125,000	125,000	-	100.0%
Interest Income	5,000	21,496	16,496	429.9%
Total Revenues	130,000	146,496	16,496	112.7%
WW Capital Improvement (64-4519)	818,410	107,093	(711,317)	13.1%
Transfer to Debt Service (55)	30,088	30,088	-	100.0%
Total Expenses	848,498	137,181	(711,317)	16.2%
Net Operating Income/(Loss or use of Fund Balance)	(718,498)	9,316	727,813	