



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% | Note 1 |
| Sales Taxes | 1,723,606 | 151,534 | (1,572,072) | 8.8% | Note 2 |
| Other Taxes | 180,000 | - | (180,000) | 0.0% | |
| Transient Occupancy Tax | 8,785,600 | 1,691,165 | (7,094,435) | 19.2% | Note 3 |
| 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% | |
| Total | 15,095,626 | 2,137,699 | (12,957,927) | 14.2% | |

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

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% Note 1 |
| 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% Note 2 |
| 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% |
| Total Expenditures | 13,728,765 | 3,021,835 | (10,706,929) | 22.0% |
| 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.

* 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% |
| Total | | 6,894,828 | 728,060 | 6,166,769 | 10.6% |

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
September 30, 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 | 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% |
| Total | | 9,435,339 | 644,065 | 8,791,274 | 6.8% |

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
September 30, 2025

| WATER CAPITAL IMPROVEMENT FUND (60) | Budget | Actual | Variance | % of Budget |
|---|------------------|-----------------|--------------------|--------------------|
| 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% |
| Total Revenues | 3,749,300 | 48,975 | (3,700,325) | 1.3% |
| Capital Improvement (60-4500) | 3,898,767 | 75,487 | (3,823,280) | 1.9% |
| Total Expenses | 3,898,767 | 75,487 | (3,823,280) | 1.9% |
| Net Operating Income/(Loss or use of Fund Balance) | (149,467) | (26,512) | 122,956 | |
| WATER OPERATING ENTERPRISE FUND (61) | Budget | Actual | Variance | % of Budget |
| 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% |
| Total Revenues | 2,036,750 | 618,137 | (1,418,613) | 30.3% |
| 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% |
| Total Expenses | 1,994,358 | 526,231 | (1,468,127) | 26.4% |
| Net Operating Income/(Loss or use of Fund Balance) | 42,392 | 91,906 | 49,514 | |
| WASTEWATER OPERATING ENTERPRISE FUND (62) | Budget | Actual | Variance | % of Budget |
| 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% |
| Total Revenues | 2,904,660 | 908,057 | (1,996,603) | 31.3% |
| 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% |
| Total Expenses | 3,254,999 | 514,850 | (2,740,149) | 15.8% |
| Net Operating Income/(Loss or use of Fund Balance) | (350,339) | 393,207 | 743,546 | |

| JOINT TREATMENT CAPITAL FUND (63) | Budget | Actual | Variance | % of Budget |
|---|--------------------|------------------|--------------------|--------------------|
| 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% |
| Total Revenues | 1,857,600 | 121,006 | (1,736,594) | 6.5% |
| WW Joint Treatment Plant (63-4518) | 5,226,091 | 50,001 | (5,176,090) | 1.0% |
| Total Expenses | 5,226,091 | 50,001 | (5,176,090) | 1.0% |
| Net Operating Income/(Loss or use of Fund Balance) | (3,368,491) | 71,005 | 3,439,496 | |
| 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 | 3,251 | (1,749) | 65.0% |
| Total Revenues | 380,000 | 3,251 | (376,749) | 0.9% |
| WW Capital Improvement (64-4519) | 922,141 | 518,577 | (403,564) | 56.2% |
| Transfer to Debt Service (55) | 29,697 | - | (29,697) | 0.0% |
| Total Expenses | 951,838 | 518,577 | (433,261) | 54.5% |
| Net Operating Income/(Loss or use of Fund Balance) | (571,838) | (515,326) | 56,512 | |