

TOWN OF YOUNTVILLE
YEAR END FINANCIAL REPORT
Fiscal year 2022/2023

General Fund Revenues

The following is a summary of General Fund revenue by major category as of June 30, 2023:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,142,000	2,627,411	485,411	122.7%	Note 2
Sales Taxes	1,640,000	1,628,440	(11,560)	99.3%	Note 1
Other Taxes	158,000	205,732	47,732	130.2%	
Transient Occupancy Tax	7,500,000	8,750,591	1,250,591	116.7%	Note 3
Investment Earnings	20,000	95,776	75,776	478.9%	
Licenses & Permits	185,250	193,615	8,365	104.5%	
Fines & Forfeitures	8,000	60,024	52,024	750.3%	
Rents & Concessions	337,000	339,955	2,955	100.9%	
Intergovernmental	150,000	257,362	107,362	171.6%	
Parks & Recreation Fees	202,500	359,492	156,992	177.5%	
Charges for Services	181,000	156,377	(24,623)	86.4%	
Miscellaneous	112,100	169,011	56,911	150.8%	
Total	12,635,850	14,843,786	2,207,936	117.5%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Business Imp. Dist.	12,500	14,496	1,996	116.0%	
Total	12,500	14,496	1,996	116.0%	

Note 1 - Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 2 - Property taxes are generally not received until December, after the first installment has been collected by Napa County.

Note 3 - TOT is due one month after the collection period and received 45 days after the collection period.

TOWN OF YOUNTVILLE
YEAR END FINANCIAL REPORT
Fiscal year 2022/2023

General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of June 30, 2023:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	181,055	151,143	(29,912)	83.5%	
Non-Departmental	1010	222,300	171,024	(51,276)	76.9%	
Town Manager	1101	644,771	597,596	(47,174)	92.7%	
Information Technology	1011	-	-	-	0.0%	Note 1
Community Promotion	1015	411,143	351,745	(59,398)	85.6%	
Finance	1102	758,285	670,723	(87,561)	88.5%	
Risk Management	1103	78,350	30,007	(48,343)	38.3%	
Town Attorney	1105	259,710	255,916	(3,794)	98.5%	
Town Clerk	1110	609,850	482,601	(127,248)	79.1%	
Planning & Building	2115	1,192,030	1,029,026	(163,004)	86.3%	
Law Enforcement Services	3200	1,232,873	1,232,373	(500)	100.0%	
Fire & Emergency Services	3201	759,022	625,659	(133,363)	82.4%	Note 2
PW Admin. & Engineering	4301	851,937	744,281	(107,656)	87.4%	
PW Street Maintenance	4305	434,382	388,326	(46,056)	89.4%	
PW Park Maintenance	4320	683,909	642,318	(41,592)	93.9%	
PW Government Bldgs.	4325	590,399	581,815	(8,584)	98.5%	
Parks & Rec Admin & Services	5405	558,098	557,461	(637)	99.9%	
Parks & Rec Camp Programs	5406	221,018	220,961	(57)	100.0%	
Community Center	5408	341,126	337,176	(3,950)	98.8%	
Parks & Rec Leisure Prog.	5410	342,289	313,709	(28,579)	91.7%	
Parks & Rec Sports Prog.	5412	69,563	69,015	(548)	99.2%	
Parks & Rec Community Events	5413	200,835	183,689	(17,145)	91.5%	
Yountville Arts	5415	97,341	112,699	15,358	115.8%	
Total Expenditures		10,740,284	9,749,263	(991,021)	90.8%	
Transfers Out:						
OPEB-Employee Retiree Ben.	7902	100,000	100,000	-	100.0%	
PERS UAL	7903	750,000	750,000	-	100.0%	
Emergency Reserve Fund	7904	400,000	400,000	-	100.0%	
Revenue Stabilization Fund	7905	500,000	500,000	-	100.0%	
Util Ent Project Comm Fund	7906	1,650,000	1,650,000	-	100.0%	
Capital Projects Fund	7950	1,100,000	1,100,000	-	100.0%	
Water Capital Fund	7960	888,668	888,668	-	100.0%	
Facility Replacement Fund	7981	350,000	350,000	-	100.0%	
Fleet/Equip Replacement Fund	7982	200,000	200,000	-	100.0%	
Housing Opportunity Fund	7970	71,600	64,200	(7,400)	89.7%	
T.O.Y. Community Foundation	7985	-	1,215	1,215	0.0%	Note 3
Water Subsidy	7961	4,000	2,925	(1,075)	73.1%	
Wastewater Subsidy	7962	4,000	2,925	(1,075)	73.1%	
2017 Lease Rev. Debt Service	7954	550,000	550,000	-	100.0%	
2020 Lease Fin. Debt Service	7955	573,000	573,000	-	100.0%	
Total Transfers Out:		7,141,268	7,132,933	(8,335)	99.9%	

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.

Note 3: Transfer to TOYCF represents excess revenue collected from art sales.

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2022/2023 budget adjustments

TOWN OF YOUNTVILLE
ANNUAL FINANCIAL REPORT
June 30, 2023

CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Resurface Community Center Gym Flooring	CF-0013	45,030	39,290	(5,740)	87.3%
Community Shade Structure	CF-0022	50,000	-	(50,000)	0.0%
Replace Roofs on Bus Shelter	CF-0026	85,992	44,154	(41,838)	51.3%
Community Hall Auto Switch	CF-0028	148,330	148,330	-	100.0%
Paint Town Hall Interior	CF-0029	42,535	42,546	11	100.0%
Replace Epic Lawn with Artificial Turf	CF-0030	100,000	-	(100,000)	0.0%
Emergency Geothermal HVAC Repair & Replacement	CF-0036	78,773	59,020	(19,753)	74.9%
GIS Mapping Improvements	CP-0007	58,000	23,957	(34,043)	41.3%
ADA Accessibility Improvements: Forrester Park/Three Wiers Park	CP-0018	137,120	9,800	(127,320)	7.1%
Installation of EV Charging Stations	CP-0021	34,000	-	(34,000)	0.0%
Community Center Tile and Drain Replacement	CP-0022	50,000	50,000	-	100.0%
Community Center Restrooms	CP-0023	9,800	9,419	(381)	96.1%
Community Hall / Center Painting	CP-0025	59,970	59,970	-	100.0%
EV Charging Stations and Fleet	CP-0028	200,000	-	(200,000)	0.0%
LATA Broadband Development Feasibility Study	CP-0029	102,600	-	(102,600)	0.0%
ADA Accessibility Improvements Program	CP-2023	116,000	114,400	(1,600)	98.6%
Hydroflush Weirs from Finnell to Beard Ditch	DF-0018	25,000	-	(25,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2023	19,500	5,248	(14,252)	26.9%
Paving Projects - Plan, Specs, and Engineering	GT-3023	98,828	5,804	(93,024)	5.9%
Annual Street Maintenance & Paving Program	MT-3023	534,460	354,279	(180,181)	66.3%
New Vineyard Park Path Construction	PK-0025	35,800	-	(35,800)	0.0%
Replace 2003 Chevrolet 2500HD	PK-0028	60,000	-	(60,000)	0.0%
Replace 2013 Chevrolet 2500HD	PK-0029	60,000	-	(60,000)	0.0%
Big Belly Receptacles	PK-0038	110,000	-	(110,000)	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6023	66,000	-	(66,000)	0.0%
Surveys and Monuments	ST-0004	24,698	9,506	(15,192)	38.5%
Traffic Calming Program	ST-4023	17,500	475	(17,025)	2.7%
Total		2,369,936	976,199	(1,393,737)	41.2%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade SCADA System Emergency Well to Operational Well	WA-0018	140,000	14,425	(125,575)	10.3%
Hydrant Repair and Replacement	WA-0021	15,000	1,261	(13,739)	8.4%
Clay Valve Rebuild at Finnell Rd & Yount / Finnell Rd & Yville XRd	WA-0022	8,000	8,000	-	100.0%
Water Meter Replacement Program	WA-2023	30,500	11,394	(19,106)	37.4%
Joint Treatment Plant Office Modernization Project	WW-0011	859,445	171,276	(688,169)	19.9%
SCADA Controls	WW-0012	52,387	57,792	5,404	110.3%
Clean and Inspect Primary and Secondary Digester	WW-0020	35,000	-	(35,000)	0.0%
Safety Net and Safety Hinged Doors at Hand Well Access	WW-0032	20,000	-	(20,000)	0.0%
Pump Station Assessment and Capacity Evaluation	WW-0033	40,000	-	(40,000)	0.0%
WWTP Basin Assessment, Maintenance, and Repair	WW-0034	300,000	-	(300,000)	0.0%
Emergency Repair/Replacement Yountville Recycled Main	WW-0042	1,000,000	66,940	(933,060)	6.7%
Inflow and Infiltration Reduction Program (A-Line)	WW-2023	698,334	370,182	(328,152)	53.0%
Sewer Main Replacement and Repair Program	WW-3023	-	-	-	0.0%
Plant Equipment Replacement Program	WW-4023	81,500	29,471	(52,029)	36.2%
Town Pump Station Equipment Replacement Program	WW-5023	13,500	9,615	(3,885)	71.2%
Total		3,293,666	740,355	(2,553,311)	22.5%

* Budget includes amounts for prior year purchase order rollover and reflects all Fiscal Year 2022/2023 budget adjustments.

YEAR END FINANCIAL REPORT**Fiscal year 2022/2023**

WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	130,800	137,030	6,230	104.8%
Impact Fees	-	-	-	0.0%
Interest Income	2,000	8,862	6,862	443.1%
Transfers from General Fund (01)	888,668	888,668	-	100.0%
Total Revenues	1,021,468	1,034,560	13,092	101.3%
Capital Improvement (60-4500)	275,449	136,488	(138,961)	49.6%
Total Expenses	275,449	136,488	(138,961)	49.6%
Net Operating Income/(Loss)	746,019	898,072	152,053	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,650,450	1,623,562	(26,888)	98.4%
Interest Income	200	(1,020)	(1,220)	-509.8%
Transfer-Water Subsidy (01)	4,000	2,925	(1,075)	73.1%
Total Revenues	1,654,650	1,625,467	(29,183)	98.2%
O & M Expenses (61-4505)	765,318	634,084	(131,234)	82.9%
Water Purchases (61-4507)	1,164,818	747,706	(417,113)	64.2%
Total Expenses	1,930,136	1,381,790	(548,346)	71.6%
Net Operating Income/(Loss)	(275,486)	243,677	519,163	

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Fiscal year 2022/2023

WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,758,000	2,203,665	(554,335)	79.9%
Interest Income	3,500	(5,422)	(8,922)	-154.9%
Transfer-Wastewater Subsidy (01)	4,000	2,925	(1,075)	73.1%
Total Revenues	2,765,500	2,201,168	(564,332)	79.6%
			-	
WW Collection (62-4510)	482,002	398,186	(83,816)	82.6%
WW Treatment (62-4515)	1,510,030	1,408,005	(102,025)	93.2%
Transfer to Capital (63/64)	800,000	200,000	(600,000)	25.0%
Total Expenses	2,792,032	2,006,191	(785,841)	71.9%
Net Operating Income/(Loss)	(26,532)	194,977	221,509	
JOINT TREATMENT CAPITAL FUND (63)	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	216,000	230,566	14,566	106.7%
Revenues Capital Recovery Vets	767,250	246,171	(521,079)	32.1%
Interest Income	7,500	75,233	67,733	1003.1%
Transfer from Wastewater Operating (62)	200,000	50,000	(150,000)	25.0%
Total Revenues	1,190,750	601,970	(588,780)	50.6%
WW Joint Treatment Plant (63-4518)	2,757,993	333,504	(2,424,490)	12.1%
Total Expenses	2,757,993	333,504	(2,424,490)	12.1%
Net Operating Income/(Loss)	(1,567,243)	268,466	1,835,710	
WASTEWATER UTILITY CAPITAL FUND (64)	Budget	Actual	Variance	% of Budget
Transfer from WW Operating (62)	600,000	150,000	(450,000)	25.0%
Interest Income	2,000	10,305	8,305	515.2%
Total Revenues	602,000	160,305	(441,695)	26.6%
			-	
WW Capital Improvement (64-4519)	843,834	82,681	(761,153)	9.8%
Transfer to Debt Service (55)	29,991	29,990	(1)	100.0%
Total Expenses	873,825	112,671	(761,154)	12.9%
Net Operating Income/(Loss)	(271,825)	47,634	319,459	