



Town of Yountville

6550 Yount Street
Yountville, CA 94599

Staff Report

Agenda Item #: 8E

Yountville Town Council Staff Report

DATE: April 1, 2025
TO: Mayor and Town Council
FROM: Celia King, Administrative Service Director
PREPARED BY: Kyle Batista, Financial Analyst

RECOMMENDATION

Receive and file February 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 February 2025 financial report.

February 2025 – 66.7% of the Fiscal Year

TOT revenue reflected in the February 2025 Monthly Financial Report is applicable to collections for July 2024 through January 2025. TOT revenue collections fluctuate throughout the year and historically, July through October are stronger collection months. TOT revenue collections tend to be lower in the months of November through February due to the slower tourism season.

Sales tax receipts lag 2½ - 3 months behind the actual collection period. The sales tax included in this February report is applicable to July through December, or 50% of the fiscal year.

The Town received its first sizeable installment of property taxes from Napa County in December. Property tax revenue collections are at 58% of budget projections for the fiscal year. The second large installment of property taxes is expected towards the end of the fiscal year.

Most General Fund departments' expenditures are at or below the expected 66.7% of budget as of February. A few departments reflect a higher expenditure amount, mostly due to large one-time payments that will level out over the next few months.

All capital projects that have been initiated are within budgeted amounts.

Utility Enterprise funds expenditures are within expected budgeted amounts. Town staff has processed all enterprise fund transfers as reflected in this report.

Utility Enterprise funds' revenues are on track with budget projections for this fiscal year. The expected \$2,000,000 Federal Grant revenue budgeted in Fund 63 Wastewater Capital Joint Treatment Capital

Fund is applicable to the USDA low interest loan that the Town is pursuing for the Joint Treatment Plant Modifications project.

ENVIRONMENTAL REVIEW

Exempt per California Environmental Act (CEQA) Guideline, Section 15061(b)(3).

FISCAL IMPACT

Is there a Fiscal Impact? Yes

Is it Currently Budgeted? Yes

Where is it Budgeted? Various departments.

Is it Mandatory or Discretionary? Discretionary

Is there a Staff Resource Impact? Nominal

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 February 2025 financial report.

TOWN OF YOUNTVILLE
MONTHLY FINANCIAL REPORT
February 28, 2025

General Fund Revenues

The following is a summary of General Fund revenue by major category as of February 28, 2025.
February is 66.7% of the Fiscal Year:

Revenues:	Budget*	Actual	Variance	% of Budget	Note
Property Taxes	2,679,300	1,558,915	(1,120,385)	58.2%	Note 1
Sales Taxes	1,737,000	974,987	(762,013)	56.1%	Note 2
Other Taxes	175,000	41,935	(133,065)	24.0%	
Transient Occupancy Tax	8,785,600	5,106,057	(3,679,543)	58.1%	Note 3
Investment Earnings	55,000	49,532	(5,468)	90.1%	
Licenses & Permits	159,775	80,530	(79,245)	50.4%	
Fines & Forfeitures	4,250	1,062	(3,188)	25.0%	
Rents & Concessions	363,216	257,325	(105,891)	70.8%	
Intergovernmental	196,600	161,362	(35,238)	82.1%	
Parks & Recreation Fees	377,995	212,734	(165,261)	56.3%	
Charges for Services	182,100	148,834	(33,266)	81.7%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	203,437	123,769	(79,668)	60.8%	
Other Sources	-	-	-	0.0%	
Total	14,919,273	8,717,043	(6,202,230)	58.4%	

Transfers:	Budget	Actual	Variance	% of Budget	Note
Tourist Imp. Dist. (Fund 22)	14,643	8,543	(6,100)	58.3%	
Total	14,643	8,543	(6,100)	58.3%	

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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General Fund Expenditures

The following is a summary of General Fund Expenditures by major category as of February 28, 2025:
February is 66.7% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget	
Town Council/Mayor	1001	245,994	79,367	(166,627)	32.3%	
Non-Departmental	1010	253,000	111,430	(141,570)	44.0%	
Town Manager	1101	463,604	303,022	(160,582)	65.4%	
Information Technology	1011	-	-	-	0.0%	Note 1
Community Promotion	1015	511,055	424,873	(86,182)	83.1%	
Finance	1102	1,014,444	530,987	(483,457)	52.3%	
Risk Management	1103	80,850	34,155	(46,695)	42.2%	
Town Attorney	1105	301,000	126,518	(174,482)	42.0%	
Town Clerk	1110	825,570	362,379	(463,191)	43.9%	
Planning & Building	2115	1,424,850	711,910	(712,940)	50.0%	
Law Enforcement Services	3200	1,375,052	916,368	(458,684)	66.6%	
Fire & Emergency Services	3201	1,473,976	-	(1,473,976)	0.0%	Note 2
PW Admin. & Engineering	4301	913,973	523,479	(390,494)	57.3%	
PW Street Maintenance	4305	481,246	280,289	(200,957)	58.2%	
PW Park Maintenance	4320	1,050,691	520,102	(530,588)	49.5%	
PW Government Bldgs.	4325	904,339	600,513	(303,825)	66.4%	
Parks & Rec Admin & Services	5405	713,622	429,867	(283,755)	60.2%	
Parks & Rec Camp Programs	5406	287,498	194,867	(92,631)	67.8%	
Community Center	5408	388,865	210,002	(178,862)	54.0%	
Parks & Rec Leisure Prog.	5410	370,152	171,476	(198,676)	46.3%	
Parks & Rec Sports Prog.	5412	59,244	35,083	(24,161)	59.2%	
Parks & Rec Community Events	5413	258,609	141,709	(116,900)	54.8%	
Yountville Arts	5415	178,338	69,134	(109,204)	38.8%	
Total Expenditures		13,575,971	6,777,529	(6,798,443)	49.9%	
Transfers Out:						
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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CAPITAL PROJECTS

Expenditures		Budget *	Actual	Variance	% of Budget
Shade Structure for Community Center/Hall	CF-0022	258,000	34,682	223,318	13.4%
Community Center/Hall HVAC Analysis	CF-0033	33,000	24,272	8,728	73.6%
Replace Community Center/Hall & Post Office Gutters	CF-0035	28,700	28,700	-	100.0%
Town Hall Landscaping and Access	CF-0043	115,484	108,251	7,234	93.7%
Replace Basketball Hoops at Community Gym	CF-0045	50,000	-	50,000	0.0%
Yountville Commons	CF-0046	2,207,467	768,854	1,438,614	34.8%
Community Center Gym Floor Maintenance Coating	CF-0047	55,000	13,300	41,700	24.2%
Town Gall Generator Annex	CF-0086	20,000	-	20,000	0.0%
Town Facilities Backflow Maintenance and Repair Program	CF-2025	35,000	-	35,000	0.0%
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	41,793	31,900	56.7%
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	3,575	124,425	2.8%
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	43,231	52,966	44.9%
Yville Commons (Measure S)	MS-0046	237,677	124,709	112,968	52.5%
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	65,500	72,020	47.6%
Replace Forrester Park play surface	PK-0036	10,000	-	10,000	0.0%
Replace Play Surface at Yountville Community Park	PK-0037	3,691	3,691	-	100.0%
Veterans Park Bathroom Awning	PK-0038	4,174	4,174	-	100.0%
Big Belly Receptacles	PK-0039	10,000	-	10,000	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6025	68,000	16,170	51,830	23.8%
Surveys and Monuments	ST-0004	19,500	14,681	4,820	75.3%
Washington Street Parking Lot Beautification	ST-0027	300,000	48,724	251,276	16.2%
Utility Undergrounding Engineering & Design	ST-0029	45,000	-	45,000	0.0%
Replace Bucket Truck	ST-0030	116,800	115,030	1,770	98.5%
Mobility Plan	ST-0035	350,000	-	350,000	0.0%
Traffic Calming Program	ST-4025	19,500	-	19,500	0.0%
Total		6,548,911	2,250,889	4,298,022	34.4%

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CAPITAL PROJECTS

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	5,737	5,737	-	100.0%
Water System Inter Tie Projects	WA-0020	158,045	19,415	138,630	12.3%
Replacement Utility Truck	WA-0023	100,000	90,310	9,690	90.3%
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	21,285	14.9%
Lateral Lead Testing and Assessment	WA-0027	250,000	98,300	151,700	39.3%
Chlorine Residual Monitoring PRV's Finnell and TH	WA-0028	50,000	-	50,000	0.0%
Water Meter Replacement Program	WA-2025	33,500	-	33,500	0.0%
Main and Service Lateral Replacement Program	WA-3025	45,000	-	45,000	0.0%
Hydrant & Main Flushing with No-Des	WA-4025	60,000	-	60,000	0.0%
Hydrant Repair Replacement	WA-5025	35,000	-	35,000	0.0%
SCADA Maintenance	WA-6025	15,000	5,298	9,702	35.3%
WWRF Office Modernization	WW-0011	1,960,000	-	1,960,000	0.0%
Rebuild Sludge Heater & Add Sludge Mixing System	WW-0019	150,000	-	150,000	0.0%
Design & Construct Headworks Improvements	WW-0027	50,000	-	50,000	0.0%
Sludge Handling/Drying/Disposal Improvements	WW-0028	50,000	-	50,000	0.0%
WWRF Component Assessment & Repair Plan	WW-0034	400,000	-	400,000	0.0%
Pond Site Fencing, Grading & Drainage Improvements	WW-0038	110,000	33,500	76,500	30.5%
Compliance Analyzers for SCADA System	WW-0039	45,000	-	45,000	0.0%
New Vactor Truck	WW-0041	397,369	-	397,369	0.0%
Recycled Water Transmission Main Repair	WW-0042	1,927,892	172,708	1,755,184	9.0%
Flare System Installation	WW-0043	160,300	1,800	158,500	1.1%
Inflow & Infiltration Reduction Program	WW-2025	146,541	5,940	140,601	4.1%
Sewer Main Replacement and Repair Program	WW-3025	97,500	-	97,500	0.0%
Plant Equipment Replacement Program	WW-4025	102,837	15,312	87,526	14.9%
Town Pump Station Equipment Replacement Program	WW-5025	90,000	8,800	81,200	9.8%
SCADA Controls	WW-6025	15,000	13,604	1,396	90.7%
SCADA Improvements	WW-7025	45,000	-	45,000	0.0%
SCADA Control Maintenance Pump Station	WW-8025	15,000	-	15,000	0.0%
Total		6,586,630	521,348	6,065,283	7.9%

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

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WATER CAPITAL IMPROVEMENT FUND (60)	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	156,600	105,843	(50,757)	67.6%
Interest Income	4,500	8,176	3,676	181.7%
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	489,019	(47,081)	91.2%
Capital Improvement (60-4500)	922,191	329,083	(593,108)	35.7%
Total Expenses	922,191	329,083	(593,108)	35.7%
Net Operating Income/(Loss or use of Fund Balance)	(386,091)	159,936	546,027	
WATER OPERATING ENTERPRISE FUND (61)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,881,845	1,355,628	(526,217)	72.0%
Interest Income	3,500	16,653	13,153	475.8%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	1,891,345	1,372,280	(519,065)	72.6%
O & M Expenses (61-4505)	852,237	380,367	(471,870)	44.6%
Water Purchases (61-4507)	1,064,660	685,254	(379,406)	64.4%
Transfer to Wtr Cap Improv (60-4500)	125,000	125,000	-	100.0%
Total Expenses	2,041,897	1,190,621	(851,276)	58.3%
Net Operating Income/(Loss or use of Fund Balance)	(150,552)	181,660	332,212	
WASTEWATER OPERATING ENTERPRISE FUND (62)	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,747,347	1,913,467	(833,880)	69.6%
Interest Income	7,500	22,666	15,166	302.2%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
Total Revenues	2,760,847	1,936,132	(824,715)	70.1%
WW Collection (62-4510)	533,394	248,655	(284,739)	46.6%
WW Treatment (62-4515)	2,102,343	1,127,558	(974,784)	53.6%
Transfer to Capital (63/64)	200,000	200,000	-	100.0%
Total Expenses	2,835,736	1,576,213	(1,259,523)	55.6%
Net Operating Income/(Loss or use of Fund Balance)	(74,889)	359,919	434,808	

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	169,800	(84,000)	66.9%
Revenues Capital Recovery Vets	282,500	50,000	(232,500)	17.7%
Interest Income	20,000	104,209	84,209	521.0%
Transfer from Wastewater Operating (62)	75,000	75,000	-	100.0%
Total Revenues	4,381,300	399,010	(3,982,290)	9.1%
WW Joint Treatment Plant (63-4518)	5,450,690	553,032	(4,897,658)	10.1%
Total Expenses	5,450,690	553,032	(4,897,658)	10.1%
Net Operating Income/(Loss or use of Fund Balance)	(1,069,390)	(154,023)	915,367	
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	13,864	8,864	277.3%
Total Revenues	130,000	138,864	8,864	106.8%
			-	
WW Capital Improvement (64-4519)	818,410	60,827	(757,583)	7.4%
Transfer to Debt Service (55)	30,088	30,088	-	100.0%
Total Expenses	848,498	90,915	(757,583)	10.7%
Net Operating Income/(Loss or use of Fund Balance)	(718,498)	47,949	766,447	