



# Town of Yountville

6550 Yount Street  
Yountville, CA 94599

## Staff Report

Agenda Item #: {{section.number}}C

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### Yountville Town Council Staff Report

**DATE:** November 5, 2024  
**TO:** Mayor and Town Council  
**FROM:** Celia King, Administrative Service Director  
**PREPARED BY:** Kyle Batista, Financial Analyst

#### **RECOMMENDATION**

Receive and File September 2024 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 2024 financial report.

#### ***September 2024 – 25% of the Fiscal Year***

TOT collections included in the September 2024 monthly financial report are applicable to July through August 2024 TOT. Sales tax receipts lag 2½ - 3 months behind the actual collection period. 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. These expenditure accounts are expected to level out throughout the 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.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**September 30, 2024**

**General Fund Revenues**

The following is a summary of General Fund revenue by major category as of September 30, 2024. September is 25.0% of the Fiscal Year:

<b>Revenues:</b>	<b>Budget*</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>Note</b>
Property Taxes	2,679,300	-	(2,679,300)	0.0%	<b>Note 1</b>
Sales Taxes	1,737,000	127,366	(1,609,634)	7.3%	<b>Note 2</b>
Other Taxes	175,000	-	(175,000)	0.0%	
Transient Occupancy Tax	8,785,600	1,653,250	(7,132,350)	18.8%	<b>Note 3</b>
Investment Earnings	55,000	20,669	(34,331)	37.6%	
Licenses & Permits	159,775	47,227	(112,548)	29.6%	
Fines & Forfeitures	4,250	43	(4,207)	1.0%	
Rents & Concessions	363,216	78,753	(284,463)	21.7%	
Intergovernmental	236,600	-	(236,600)	0.0%	
Parks & Recreation Fees	377,995	101,810	(276,185)	26.9%	
Charges for Services	182,100	56,542	(125,558)	31.1%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	143,920	17,872	(126,048)	12.4%	
Other Sources	-	-	-	0.0%	
<b>Total</b>	<b>14,899,756</b>	<b>2,103,531</b>	<b>(12,796,226)</b>	<b>14.1%</b>	

<b>Transfers:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>Note</b>
Tourist Imp. Dist. (Fund 22)	14,643	2,830	(11,813)	19.3%	
<b>Total</b>	<b>14,643</b>	<b>2,830</b>	<b>(11,813)</b>	<b>19.3%</b>	

**Note 1:** The Town usually receives its first large installment of property taxes in December or January 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, 2024**

**General Fund Expenditures**

The following is a summary of General Fund Expenditures by major category as of September 30, 2024:  
September is 25.0% of the Fiscal Year:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	245,688	26,903	(218,785)	11.0%
Non-Departmental	1010	298,000	41,234	(256,766)	13.8%
Town Manager	1101	452,567	135,275	(317,292)	29.9%
Information Technology	1011	-	-	-	0.0% <b>Note 1</b>
Community Promotion	1015	511,055	177,058	(333,997)	34.6%
Finance	1102	1,017,028	221,204	(795,824)	21.8%
Risk Management	1103	80,850	10,212	(70,638)	12.6%
Town Attorney	1105	301,000	22,471	(278,529)	7.5%
Town Clerk	1110	821,838	136,834	(685,004)	16.6%
Planning & Building	2115	1,358,103	278,873	(1,079,230)	20.5%
Law Enforcement Services	3200	1,375,052	343,638	(1,031,414)	25.0%
Fire & Emergency Services	3201	1,473,976	-	(1,473,976)	0.0% <b>Note 2</b>
PW Admin. & Engineering	4301	906,458	219,857	(686,601)	24.3%
PW Street Maintenance	4305	466,119	93,499	(372,620)	20.1%
PW Park Maintenance	4320	984,190	195,391	(788,799)	19.9%
PW Government Bldgs.	4325	767,025	284,859	(482,166)	37.1%
Parks & Rec Admin & Services	5405	709,604	175,953	(533,651)	24.8%
Parks & Rec Camp Programs	5406	244,908	125,666	(119,242)	51.3%
Community Center	5408	386,081	78,124	(307,957)	20.2%
Parks & Rec Leisure Prog.	5410	369,438	55,142	(314,296)	14.9%
Parks & Rec Sports Prog.	5412	59,120	12,667	(46,453)	21.4%
Parks & Rec Community Events	5413	233,195	62,871	(170,324)	27.0%
Yountville Arts	5415	178,120	12,915	(165,205)	7.3%
<b>Total Expenditures</b>		<b>13,239,415</b>	<b>2,710,648</b>	<b>(10,528,767)</b>	<b>20.5%</b>
<b>Transfers Out:</b>					
Public Arts Fund	7923	25,000	-	25,000	0.0%
Capital Projects Fund	7950	625,000	625,000	-	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	-	76,100	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	540,000	540,000	-	100.0%
2020 Lease Fin. Debt Service	7955	315,000	315,000	-	100.0%
<b>Total Transfers Out:</b>		<b>1,743,100</b>	<b>1,630,000</b>	<b>113,100</b>	<b>93.5%</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, 2024**

**CAPITAL PROJECTS**

Expenditures		Budget *	Actual	Variance	% of Budget
Shade Structure for Community Center/Hall	CF-0022	158,000	34,500	123,500	21.8%
Community Center/Hall HVAC Analysis	CF-0033	33,000	-	33,000	0.0%
Replace Community Center/Hall & Post Office Gutters	CF-0035	28,700	28,700	-	100.0%
Town Hall Landscaping and Access	CF-0043	60,484	-	60,484	0.0%
Replace Basketball Hoops at Community Gym	CF-0045	50,000	-	50,000	0.0%
Yountville Commons	CF-0046	1,183,944	187,698	996,246	15.9%
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	-	14,450	0.0%
Installation of EV Charging Stations and Fleet	CP-0028	67,040	-	67,040	0.0%
LATA Broadband Development Feasibility Study	CP-0029	73,693	3,360	70,333	4.6%
Replacement Dump Truck	CP-0032	168,405	99,952	68,453	59.4%
Energy Resiliency Plan	CP-0033	20,000	-	20,000	0.0%
ADA Accessibility Improvements Program	CP-2025	128,000	-	128,000	0.0%
Town Wide Drainage and Erosion Program	DF-2025	21,500	-	21,500	0.0%
Hydroflush Weirs and Floodwall Operation Program	DF-3025	60,000	-	60,000	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3025	96,196	7,023	89,173	7.3%
Yville Commons (Measure S)	MS-0046	200,000	-	200,000	0.0%
Annual Street Maintenance & Paving Program	MT-3025	550,000	-	550,000	0.0%
Vineyard Park Enhancement Project	PK-0032	150,000	-	150,000	0.0%
Shade Structure North Park	PK-0033	72,020	65,500	6,520	90.9%
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	0.0%
Big Belly Receptacles	PK-0039	10,000	-	10,000	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6025	68,000	-	68,000	0.0%
Surveys and Monuments	ST-0004	19,500	-	19,500	0.0%
Washington Street Parking Lot Beautification	ST-0027	300,000	-	300,000	0.0%
Utility Undergrounding Engineering & Design	ST-0029	45,000	-	45,000	0.0%
Replace Bucket Truck	ST-0030	96,902	115,000	(18,098)	118.7%
Replace Forrester Park play surface	ST-0035	50,000	-	50,000	0.0%
Traffic Calming Program	ST-4025	19,500	-	19,500	0.0%
<b>Total</b>		<b>3,872,200</b>	<b>558,724</b>	<b>3,313,476</b>	<b>14.4%</b>

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Upgrade Well SCADA System	WA-0018	5,737	-	5,737	0.0%
Water System Inter Tie Projects	WA-0020	158,045	19,415	138,630	12.3%
Replacement Utility Truck	WA-0023	100,000	74,124	25,876	74.1%
Municipal Well #1 VFD Rehab	WA-0025	46,910	19,112	27,798	40.7%
Active Chlorine Monitoring Equipment at Well	WA-0026	25,000	-	25,000	0.0%
Lateral Lead Testing and Assessment	WA-0027	250,000	-	250,000	0.0%
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	3,715	11,285	24.8%
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	-	110,000	0.0%
Compliance Analyzers for SCADA System	WW-0039	45,000	-	45,000	0.0%
New Vector Truck	WW-0041	397,369	-	397,369	0.0%
Recycled Water Transmission Main Repair	WW-0042	1,927,892	118,894	1,808,998	6.2%
Flare System Installation	WW-0043	160,000	-	160,000	0.0%
Inflow & Infiltration Reduction Program	WW-2025	51,000	-	51,000	0.0%
Sewer Main Replacement and Repair Program	WW-3025	97,500	-	97,500	0.0%
Plant Equipment Replacement Program	WW-4025	103,137	-	103,137	0.0%
Town Pump Station Equipment Replacement Program	WW-5025	90,000	-	90,000	0.0%
SCADA Controls	WW-6025	15,000	2,290	12,710	15.3%
SCADA Improvements	WW-7025	45,000	-	45,000	0.0%
SCADA Control Maintenance Pump Station	WW-8025	15,000	-	15,000	0.0%
<b>Total</b>		<b>6,491,089</b>	<b>237,550</b>	<b>6,253,540</b>	<b>3.7%</b>

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

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**MONTHLY FINANCIAL REPORT**  
**September 30, 2024**

<b>WATER CAPITAL IMPROVEMENT FUND (60)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues - System Replacement Fees	156,600	38,867	(117,733)	24.8%
Impact Fees	-	-	-	0.0%
Interest Income	4,500	4,822	322	107.1%
Transfers from General Fund (01)	125,000	-	(125,000)	0.0%
Transfers from Util Ent Proj Fund (06)	250,000	-	(250,000)	0.0%
Transfers from Wtr Op Fund (61)	-	-	-	0.0%
<b>Total Revenues</b>	<b>536,100</b>	<b>43,689</b>	<b>(492,411)</b>	<b>8.1%</b>
Capital Improvement (60-4500)	922,191	116,366	(805,825)	12.6%
<b>Total Expenses</b>	<b>922,191</b>	<b>116,366</b>	<b>(805,825)</b>	<b>12.6%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(386,091)</b>	<b>(72,677)</b>	<b>313,414</b>	
<b>WATER OPERATING ENTERPRISE FUND (61)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues - Utilities	1,878,450	579,567	(1,298,883)	30.9%
Interest Income	3,500	7,548	4,048	215.7%
Transfer-Water Subsidy (01)	6,000	-	(6,000)	0.0%
<b>Total Revenues</b>	<b>1,887,950</b>	<b>587,116</b>	<b>(1,300,834)</b>	<b>31.1%</b>
O & M Expenses (61-4505)	845,271	159,948	(685,323)	18.9%
Water Purchases (61-4507)	1,064,269	342,261	(722,008)	32.2%
<b>Total Expenses</b>	<b>1,909,540</b>	<b>502,209</b>	<b>(1,407,331)</b>	<b>26.3%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(21,590)</b>	<b>84,907</b>	<b>106,497</b>	
<b>WASTEWATER OPERATING ENTERPRISE FUND (62)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues - Utilities	2,739,400	814,739	(1,924,661)	29.7%
Interest Income	7,500	9,567	2,067	127.6%
Transfer-Wastewater Subsidy (01)	6,000	-	(6,000)	0.0%
<b>Total Revenues</b>	<b>2,752,900</b>	<b>824,306</b>	<b>(1,928,594)</b>	<b>29.9%</b>
WW Collection (62-4510)	529,649	101,103	(428,545)	19.1%
WW Treatment (62-4515)	2,064,387	344,019	(1,720,368)	16.7%
Transfer to Capital (63/64)	325,000	-	(325,000)	0.0%
<b>Total Expenses</b>	<b>2,919,035</b>	<b>445,122</b>	<b>(2,473,913)</b>	<b>15.2%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(166,135)</b>	<b>379,184</b>	<b>545,319</b>	

<b>JOINT TREATMENT CAPITAL FUND (63)</b>	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	62,780	(191,020)	24.7%
Revenues Capital Recovery Vets	282,500	-	(282,500)	0.0%
Interest Income	20,000	52,276	32,276	261.4%
Transfer from Wastewater Operating (62)	75,000	-	(75,000)	0.0%
<b>Total Revenues</b>	<b>4,381,300</b>	<b>115,056</b>	<b>(4,266,244)</b>	<b>2.6%</b>
WW Joint Treatment Plant (63-4518)	5,450,690	121,184	(5,329,506)	2.2%
<b>Total Expenses</b>	<b>5,450,690</b>	<b>121,184</b>	<b>(5,329,506)</b>	<b>2.2%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(1,069,390)</b>	<b>(6,128)</b>	<b>1,063,262</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)	125,000	-	(125,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	5,000	6,988	1,988	139.8%
<b>Total Revenues</b>	<b>130,000</b>	<b>6,988</b>	<b>(123,012)</b>	<b>5.4%</b>
WW Capital Improvement (64-4519)	818,410	-	(818,410)	0.0%
Transfer to Debt Service (55)	30,088	-	(30,088)	0.0%
<b>Total Expenses</b>	<b>848,498</b>	<b>-</b>	<b>(848,498)</b>	<b>0.0%</b>
<b>Net Operating Income/(Loss or use of Fund Balance)</b>	<b>(718,498)</b>	<b>6,988</b>	<b>725,485</b>	