



Sewer Enterprise

Enterprise Funds may be used to account report the operational activities and transactions for which fees are charged to external users for goods and services.

The Sewer Enterprise (Funds 62-65) provides goods and services to the public on a continuing basis financed primarily through user charges. The following funds are established to account for the revenues, expenditures, sources and uses of the financial resources of the Wastewater Enterprise:

1. Wastewater Operating Fund
2. Joint Treatment Capital Recovery Fund
3. Wastewater Capital Improvement Fund
4. Sewer Connection Impact Fee Fund

Town of Yountville
WASTEWATER OPERATING FUND
Fund 62 * Overview

FUND STATEMENT		2004/05 ACTUAL	2005/06 ACTUAL	2006/07 ACTUAL	2006/07 FINAL	2007/08 ADOPTED
■	BEGINNING FUND BALANCE	\$ 318,025	\$ 296,430	\$ 270,897	\$ 270,897	\$ 249,342
	OPERATING REVENUES					
	RESIDENTIAL SALES	215,678	232,826	238,419	244,000	249,800
	COMMERCIAL SALES	133,104	146,732	166,495	150,600	170,000
	OTHER SALES (VH 50% 62-4515)	209,526	237,368	238,451	248,800	262,500
	OTHER REVENUE	7,347	11,779	8,510	10,500	16,200
	Total Revenues	\$ 565,655	\$ 628,705	\$ 651,876	\$ 653,900	\$ 698,500
	EXPENDITURES					
4510	COLLECTION/ADMINISTRATION	90,431	105,968	117,260	126,800	127,600
4515	TREATMENT	425,536	471,623	480,071	497,600	526,500
	Total Expenditures	\$ 515,966	\$ 577,591	\$ 597,331	\$ 624,400	\$ 654,100
	NET OPERATING INCOME (LOSS)	\$ 49,688	\$ 51,114	\$ 54,545	\$ 29,500	\$ 44,400
	NON-OP REVENUE & TRANSFERS					
3301	INVESTMENT EARNINGS	15,713	10,349	10,896	13,000	12,000
3802	TO WASTEWATER CIP (64)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
5000	TO JOINT TREATMENT CIP (63)	(36,996)	(36,996)	(36,996)	(37,000)	(37,000)
	Total Non Op Revenue & Transfers	\$ (71,283)	\$ (76,647)	\$ (76,100)	\$ (74,000)	\$ (75,000)
■	ENDING FUND BALANCE	\$ 296,430	\$ 270,897	\$ 249,342	\$ 226,397	\$ 218,742
	<i>As Percent of Operating Expenses</i>	57%	47%	42%	36%	33%
	<i>Net Change in Fund Balance</i>	(21,595)	(25,533)	(21,555)	(44,500)	(30,600)
MEMORANDUM - DEPRECIATION EXPENSE						
305	DEPRECIATION	83,406	79,700	79,700	79,700	77,000
SUMMARY STAFFING LEVELS (FTE)						
4510	Operations	0.5916	0.6166		0.6583	0.7333
4515	Joint Treatment	2.8617	2.9867		2.9917	3.4667
	TOTAL STAFFING	3.4533	3.6033		3.6500	4.2000

Town of Yountville
WASTEWATER OPERATING FUND
Fund 62 * Revenue Sources

REVENUE DETAIL						
	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 ACTUAL FINAL		2007/08 ADOPTED	
RESIDENTIAL SALES						
3350 SINGLE RESIDENTIAL	121,496	130,334	135,388	137,500	140,000	
3354 MULTI RESIDENTIAL	42,841	49,007	47,518	50,900	51,000	
3378 MOBILE HOMES	51,341	53,485	55,514	55,600	58,800	
SUBTOTAL	\$ 215,678	\$ 232,826	\$ 238,419	\$ 244,000	\$ 249,800	
COMMERCIAL SALES						
3380 LOW STRENGTH	15,025	12,511	19,244	16,000	25,000	
3381 MED/LOW STRENGTH	15,430	15,181	10,105	15,300	-	
3382 MEDIUM STRENGTH	39,032	40,487	51,254	40,600	53,000	
3383 MED/HIGH STRENGTH	16,666	23,113	18,768	24,200	-	
3384 HIGH STRENGTH	46,950	55,440	67,124	54,500	92,000	
SUBTOTAL	\$ 133,104	\$ 146,732	\$ 166,495	\$ 150,600	\$ 170,000	
OTHER SALES						
3333 VETERAN'S HOME	209,526	237,368	238,451	248,800	262,500	
SUBTOTAL	\$ 209,526	\$ 237,368	\$ 238,451	\$ 248,800	\$ 262,500	
OTHER REVENUE						
3602 SALE OF PROPERTY	-	-	-	-	-	
3621 REFUNDS/REIMBURSEMENTS	-	4,590	2,988	4,000	10,700	
3636 SALE RECLAIMED WATER	2,333	6,694	4,367	5,500	5,500	
3652 MISCELLANEOUS REVENUE	5,014	495	1,155	1,000	-	
SUBTOTAL	\$ 7,347	\$ 11,779	\$ 8,510	\$ 10,500	\$ 16,200	
TOTAL WASTEWATER REVENUE	\$ 565,655	\$ 628,705	\$ 651,876	\$ 653,900	\$ 698,500	

Town of Yountville
WASTEWATER FUND - OPERATIONS
Sewer Fund 62 - Department 4510

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Wastewater Fund Operations Department is used to account for the operation and maintenance of sewer collection and treatment operations for residential and commercial properties in the Town. The fund has two departments responsible for maintenance of the collection system including mains and lines, and treatment and disposal. Funding is provided through user charges and interest income. The Veterans Home pays a percentage of treatment plant costs based on flow. Other customers are charged through the water bills, with residential customers billed a flat rate and commercial customers billed based on type of business and amount of water used. The Collection Department accounts for costs associated with the collection system.

PRIOR YEAR – 2006-07 GOALS ACHIEVED

1. Cleaned and inspected collection system to reduce infiltration and inflow into the system.
2. Continued sealing of manholes.
3. Continued monitoring grease and other waste discharges from restaurants.
4. Began implementation of recommendations of Water & Sewer Rate Study.

CURRENT YEAR – 2007-08 GOALS & OBJECTIVES

1. Assist with 2007-08 Capital Improvement Projects to replace or realign sewer mains.
2. Continue inspection of collection system to reduce infiltration and inflow into the system.
3. Continue sealing of manholes,
4. Continue to monitor grease and other waste discharges from restaurants. Increase public education and cooperative efforts to accomplish reduction of such discharges.
5. Continue implementation of recommendations of Water & Sewer Rate Study.

MAJOR HIGHLIGHT

Continue to monitor grease and other waste discharges from restaurants to achieve proper BMPs with respect to FOG/SWPP.

MAJOR BUDGET CHANGES

The Wastewater Operations budget is increased by \$800 from the prior fiscal year. There is a small change in the staffing allocated to the department (net 0.075 FTE), associated with a proposed new position (OIT).

DETAIL FOR EXPENSE ACCOUNTS

213	Special Department Supplies – Bacteria, Enzymes, Solvents		\$ 8,000
3636	Revenue: Reclaimed Water Sales – Chimney Rock	\$ 5,500	

Town of Yountville
WASTEWATER OPERATING FUND
Fund 62 (4510) * Operations Expenses

EXPENDITURE DETAIL						
	2004/05 ACTUAL	2005/06 ACTUAL	2006/07		2007/08 ADOPTED	
			ACTUAL	FINAL		
PERSONNEL SERVICES						
201 SALARIES, REGULAR	36,306	40,337	45,079	45,000	50,900	
204 OVERTIME	98	135	41	500	500	
205 BENEFITS	15,364	16,059	17,408	18,500	20,400	
206 PR TAX-MEDICARE	422	501	570	500	600	
208 WORKER'S COMPENSATION	2,237	2,161	1,856	1,900	2,100	
209 DEFERRED COMPENSATION	1,167	1,422	1,858	1,900	1,800	
SUBTOTAL	\$ 55,593	\$ 60,615	\$ 66,812	\$ 68,300	\$ 76,300	
SUPPLIES & SERVICES						
210 SUPPLIES & MATERIALS	267	524	224	800	800	
211 POSTAGE & PRINTING	680	729	627	700	800	
212 EQUIPMENT MAINTENANCE	5,548	5,080	4,806	7,500	7,500	
213 SPECIAL DEPT SUPPLIES	5,401	8,427	8,806	7,500	8,000	
214 VEHICLE OPERATION	986	1,875	1,194	1,200	1,200	
215 BLDG/GROUNDS MAINT	-	156	1,310	1,500	5,000	
221 DUES & SUBSCRIPTIONS	279	-	386	400	400	
230 PHONE & COMMUNICATIONS	-	144	180	500	500	
231 UTILITIES	16,943	18,189	15,648	20,000	19,000	
234 CONFERENCE & TRAVEL	61	-	157	200	1,500	
236 INSURANCE-LIABILITY	2,604	2,987	2,773	2,700	3,300	
240 AUDIT/ACCOUNTING	1,898	1,624	1,728	1,800	1,800	
241 PERSONNEL ADMINISTRATION	-	-	-	-	500	
249 OTHER CONTRACT SERVICES	-	225	-	1,000	1,000	
449 SPECIAL CONTRACT SERVICES	-	5,393	12,607	12,700	-	
SUBTOTAL	\$ 34,667	\$ 45,353	\$ 50,448	\$ 58,500	\$ 51,300	
CAPITAL OUTLAY						
253 EQUIPMENT	-	-	-	-	-	
254 COMPUTER EQUIPMENT	171	-	-	-	-	
SUBTOTAL	\$ 171	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 90,431	\$ 105,968	\$ 117,260	\$ 126,800	\$ 127,600	

MEMORANDUM - DEPRECIATION EXPENSE					
305 DEPRECIATION	83,406	79,700	79,717	79,700	77,000

STAFFING LEVELS (FTE)					
Town Manager	0.0500	0.0500		0.0500	0.0500
Public Works Director/Town Engineer	-	0.0250		0.0250	0.0500
Public Works Supervisor	-	-		0.0500	0.0500
WW O.I.T	-	-		-	0.1000
WW Treatment Operator II	0.2000	0.2000		0.2000	0.1500
WW Treatment Plant Supervisor	0.1000	0.1000		0.1000	0.1000
Accounting Technician	0.1000	0.1000		0.1000	0.1000
Administrative Account Clerk	0.0333	0.0333		0.0250	0.0250
Administrative Services Supervisor	0.0333	0.0333		0.0333	0.0333
Finance Director	0.0750	0.0750		0.0750	0.0750
TOTAL STAFFING	0.5916	0.6166		0.6583	0.7333

Town of Yountville
WASTEWATER FUND - TREATMENT
Sewer Fund 62 - Department 4515

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Wastewater Fund Operations Department is used to account for the operation and maintenance of sewer collection and treatment operations for residential and commercial properties in the Town. The fund has two departments responsible for maintenance of the collection system including mains and lines, and treatment and disposal. Funding is provided through user charges and interest income. The Veterans Home pays a percentage of treatment plant costs based on flow. Other customers are charged through the water bills, with residential customers billed a flat rate and commercial customers billed based on type of business and amount of water used. The Treatment Department accounts for costs associated with the Treatment Plant.

PRIOR YEAR – 2006-07 GOALS ACHIEVED

1. Continued project at Joint Treatment Plant to produce unrestricted Title 22 effluent.
2. Rehabilitation work on Final Tank and motors.
3. Identified Greenwaste Disposal site near sludge lagoons.

CURRENT YEAR – 2007-08 GOALS & OBJECTIVES

1. Purchase and install new grit removal equipment.
2. Continue to repair and replace equipment at the Joint Treatment Plant.
3. Coordinate with the Veterans Home to reduce unwanted waste discharges to the treatment plant.
4. Continue Title 22 Project to produce unrestricted effluent.

MAJOR HIGHLIGHT

To upgrade treatment to unrestricted Title 22 levels.

MAJOR BUDGET CHANGES

The Treatment department budget is increased by \$28,900 over the prior fiscal year. The increase is attributable to staffing reallocations (net 0.4750 FTE), and includes 0.90 FTE for the proposed OIT position. As a result, direct staffing at the plant would be increased to 3.15 FTE.

DETAIL FOR EXPENSE ACCOUNTS

212	Equipment Maintenance – Pumps, Tank upgrades		\$ 21,000
213	Special Departmental Supplies – Chlorine, Sodium Bisulfate		\$ 19,000
215	Buildings & Grounds Maintenance – Facility, Weed Abatement, Miscellaneous		\$ 11,000
228	Fees & Permits SWRCB SFEI Aquatic Institute BAAQMD, Air Quality Permits Operator Licenses	\$ 5,000 5,000 7,000 1,000	\$ 18,000
249	Contract Services – Testing and Lab Work Sludge Removal (UVWM)	\$ 40,000 5,000	\$ 45,000

TOWN OF YOUNTVILLE
WASTEWATER OPERATING FUND
Fund 62 (4515) * Treatment Administration Expenses

EXPENDITURE DETAIL						
	2004/05	2005/06	2006/07		2007/08	
	ACTUAL	ACTUAL	ACTUAL	FINAL	ADOPTED	
PERSONNEL SERVICES						
201	SALARIES, REGULAR	161,983	181,901	189,456	188,500	202,300
204	OVERTIME	1,681	788	968	1,500	1,500
205	BENEFITS	64,872	75,531	81,393	81,200	89,500
206	PR TAX-MEDICARE	1,658	1,926	2,032	2,000	2,300
208	WORKER'S COMPENSATION	9,820	9,437	7,833	7,600	8,400
209	DEFERRED COMPENSATION	5,238	4,485	6,611	6,500	6,700
SUBTOTAL						
	\$ 245,251	\$ 274,068	\$ 288,292	\$ 287,300	\$ 310,700	
SUPPLIES & SERVICES						
210	SUPPLIES & MATERIALS	994	1,591	1,204	1,500	1,500
212	EQUIPMENT MAINTENANCE	15,971	20,565	19,275	20,000	21,000
213	SPECIAL DEPT SUPPLIES	14,927	18,459	15,683	19,000	19,000
214	VEHICLE OPERATION	1,437	843	1,660	1,300	1,500
215	BLDG/GROUNDS MAINT	3,744	3,172	8,876	11,000	11,000
221	DUES & SUBSCRIPTIONS	678	1,783	568	1,300	1,300
228	FEES & PERMITS	18,209	14,211	17,054	16,000	18,000
230	PHONE & COMMUNICATIONS	1,408	1,521	1,601	1,500	1,500
231	UTILITIES	75,910	80,588	75,326	80,000	80,000
234	CONFERENCE & TRAVEL	128	148	-	500	1,500
236	INSURANCE-LIABILITY	7,063	11,315	10,698	11,400	12,700
240	AUDIT/ACCOUNTING	1,898	1,624	1,728	1,800	1,800
241	PERSONNEL ADMINISTRATION	-	-	-	-	-
249	OTHER CONTRACT SERVICES	37,747	41,735	38,106	45,000	45,000
SUBTOTAL						
	\$ 180,114	\$ 197,555	\$ 191,778	\$ 210,300	\$ 215,800	
CAPITAL OUTLAY						
253	EQUIPMENT	-	-	-	-	-
254	COMPUTER EQUIPMENT	171	-	-	-	-
SUBTOTAL						
	\$ 171	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES						
	\$ 425,536	\$ 471,623	\$ 480,071	\$ 497,600	\$ 526,500	

STAFFING LEVELS (FTE)					
Town Manager	0.0500	0.0500		0.0500	0.0500
Public Works Director/Town Engineer	-	0.1250		0.2250	0.1000
Public Works Supervisor	-	-		0.0500	-
WW O.I.T	-	-		-	0.9000
WW Treatment Operator II	1.7500	1.7500		1.7500	1.6500
WW Treatment Plant Supervisor	0.9000	0.9000		0.7500	0.6000
Accounting Technician	0.0500	0.0500		0.0500	0.0500
Administrative Account Clerk	0.0167	0.0167		0.0250	0.0250
Administrative Services Supervisor	0.0200	0.0200		0.0167	0.0167
Finance Director	0.0750	0.0750		0.0750	0.0750
TOTAL STAFFING	2.8617	2.9867		2.9917	3.4667

Town of Yountville
JOINT TREATMENT CAPITAL RECOVERY FUND
Sewer Fund 63 – Department 4518

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Wastewater Joint Treatment Plant Capital Improvement Fund is a component fund of the Wastewater Enterprise. The Fund accounts for acquisition and depreciation of Treatment Plant improvements and equipment. Funding is provided equally by the Veterans Home and the Wastewater Operating Fund. The fund receives revenue from fees for reclaimed water purchases and interest income. The fund also receives a portion of allocated sewer connection impact fees.

PRIOR YEAR – 2006-07 GOALS ACHIEVED

N/A.

CURRENT YEAR – 2007-08 GOALS & OBJECTIVES

See proposed Capital Improvement Projects for 2007-08.

MAJOR HIGHLIGHT

N/A

MAJOR BUDGET CHANGES

The proposed 2007-08 Capital Improvement Plan calls for \$370,000 in project expenditures.

DETAIL FOR REVENUE / EXPENSE ACCOUNTS

916	CIP Project WW08 – Plant Equipment Replacement Trickling Filter		\$ 120,000
916	CIP Project WW08 – Plant Equipment Replacement Final Tank Upgrade, \$50,000	<i>carry-forward item</i>	
979	CIP Project WW27 – Title 22 Plant Upgrades		\$ 250,000
3636	Revenue: Reclaimed Water Sales – Clos Du Val Stag's Leap		\$ 10,000 \$ 10,000
	Source of Funding: Capital Recovery Contributions		
3650	Veterans Home		\$ 37,000
3805	Town Sewer Fund (see 62-5000-245)		\$ 37,000

Town of Yountville
JOINT TREATMENT CAPITAL RECOVERY FUND
Fund 63 (4518) * Capital Improvement

FUND STATEMENT		2004/05	2005/06	2006/07		2007/08
		ACTUAL	ACTUAL	ACTUAL	FINAL	ADOPTED
■	BEGINNING FUND BALANCE	\$ 371,331	\$ 353,304	\$ 393,111	\$ 393,111	\$ 547,293
	REVENUES					
3636	SALE RECLAIMED WATER	9,620	23,497	18,509	22,000	20,000
	Total Revenues	\$ 9,620	\$ 23,497	\$ 18,509	\$ 22,000	\$ 20,000
	EXPENDITURES					
218	SYSTEM MAINTENANCE	-	-	18,857	18,900	-
● 916 WW08	PLANT EQUIP REPLACEMENT	87,504	-	-	50,000	120,000
● 979 WW27	TITLE 22 PLANT UPGRADES	20,226	78,851	37,877	99,000	250,000
	Total Expenditures	\$ 107,730	\$ 78,851	\$ 56,734	\$ 167,900	\$ 370,000
	NON-OP REVENUE & TRANSFERS					
3301	INVESTMENT EARNINGS	6,091	13,974	22,081	20,000	18,000
	CAPITAL CONTRIBUTIONS					
3650	CAPITAL RECOVERY-VH	36,996	36,996	36,996	37,000	37,000
3805	CAPITAL RECOVERY-TOWN	36,996	36,996	36,996	37,000	37,000
3807	ALLOCATED IMPACT FEES FROM SEWER CONNECTION (65)	-	7,195	96,334	96,300	11,000
	Total Non-Op Revenue & Transfers	\$ 80,083	\$ 95,161	\$ 192,407	\$ 190,300	\$ 103,000
■	ENDING FUND BALANCE	\$ 353,304	\$ 393,111	\$ 547,293	\$ 437,511	\$ 300,293
	<i>Net Change in Fund Balance</i>	<i>(18,027)</i>	<i>39,807</i>	<i>154,182</i>	<i>44,400</i>	<i>(247,000)</i>
MEMORANDUM - DEPRECIATION EXPENSE						
305	DEPRECIATION	41,303	39,324	37,115	37,100	34,500

Notes: BA2007-08-A06, 09/18/07
Account 63.4518.916, WW08, -- \$50,000, c/fwd

Town of Yountville
WASTEWATER CAPITAL IMPROVEMENTS FUND
Sewer Fund 64 – Department 4519

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Wastewater Treatment Plant Capital Improvement Fund is a component fund of the Wastewater Enterprise. The Fund accounts for acquisition and depreciation of sewer improvements and equipment. Transfers from the Wastewater Operating Fund, connection fees, and interest income provide funding. In fiscal year 2005-06 the fund loaned \$330,000 in finance capital to the Water Capital Fund, for the Municipal Well Project, and the loan is to be repaid to the with allocations of future water connection impact fees.

PRIOR YEAR – 2006-07 GOALS ACHIEVED

N/A.

CURRENT YEAR – 2007-08 GOALS & OBJECTIVES

See proposed Capital Improvement Projects for 2007-08.

MAJOR HIGHLIGHT

N/A

MAJOR BUDGET CHANGES

The proposed 2007-08 Capital Improvement Plan calls for \$400,000 in project expenditures.

DETAIL FOR EXPENSE ACCOUNTS

861	CIP Project WW30 – Yount Main (Webber-Finnell)	\$ 200,000
865	CIP Project WW35 – Mulberry Main (West of Ivy)	\$ 90,000
938	CIP Project WW24 – Infiltration/Inflow Improvements	\$ 50,000
954	CIP Project WW06 – F-Line Realignment	\$ 60,000

Town of Yountville
WASTEWATER CAPITAL IMPROVEMENTS FUND
Fund 64 (4519) * Capital Improvement

FUND STATEMENT		2004/05	2005/06	2006/07		2007/08
		ACTUAL	ACTUAL	ACTUAL	FINAL	ADOPTED
■	BEGINNING FUND BALANCE	\$ 1,350,265	\$ 1,385,006	\$ 1,317,711	\$ 1,317,711	\$ 1,686,292
	REVENUES					
3340	CONNECTION FEES	136,286	-	-	-	-
3640	DEBT SERVICE-PRINCIPAL	-	-	105,615	106,500	16,800
3641	DEBT SERVICE-INTEREST	-	-	14,625	14,600	17,000
	Total Revenues	\$ 136,286	\$ -	\$ 120,240	\$ 121,100	\$ 33,800
	EXPENDITURES					
249	CONTRACT SERVICES	21,916	-	-	-	-
● 861 WW30	YOUNT MAIN (WEBBER-FINNELL)	-	-	-	-	200,000
862 WW31	JEFFERSON MAIN (HOPPER-MDSN)	-	-	-	-	-
● 865 WW35	MULBERRY MAIN (WEST OF IVY)	-	-	-	-	90,000
917	JEFFERSON MAIN (CREEK)	63,037	-	-	-	-
● 938 WW24	INFILTRATION/INFLOW IMPRV	25,127	51,819	-	50,000	50,000
940	PW CORP YARD PAVING	-	16,000	-	-	-
● 954 WW06	F LINE REALIGNMENT	-	-	-	60,000	60,000
978	BARDESSONO PUMP STATION	64,598	-	-	-	-
981	YOUNT ST MAIN 1 FIN-MNT	-	122,714	-	-	-
	Total Expenditures	\$ 174,678	\$ 190,533	\$ -	\$ 110,000	\$ 400,000
	NON-OP REVENUE & TRANSFERS					
3301	INVESTMENT EARNINGS	23,133	48,898	52,709	45,000	48,000
3802	TRANSFER IN WWO (62)	50,000	50,000	50,000	50,000	50,000
3807	ALLOCATED IMPACT FEES					
	FROM CIVIC FACILITY I/F (41)	-	2,258	-	-	-
	FROM SEWER CONNECTION (65)	-	22,082	251,247	251,200	38,000
3999	CONTRA-NOTE REDUCTION			(105,615)	(106,500)	(16,800)
	Total Non Op Revenue & Transfers	\$ 73,133	\$ 123,238	\$ 248,341	\$ 239,700	\$ 119,200
■	ENDING FUND BALANCE	\$ 1,385,006	\$ 1,317,711	\$ 1,686,292	\$ 1,568,511	\$ 1,439,292
	<i>Net Change in Fund Balance</i>	<i>34,741</i>	<i>(67,295)</i>	<i>368,581</i>	<i>250,800</i>	<i>(247,000)</i>
FUND BALANCE ALLOCATIONS						
	Cash	1,385,006	987,711	1,461,907	1,345,011	1,231,707
	Note Amount (receivable from 60)	-	330,000	224,385	223,500	207,585
■	Total Fund Balance	\$ 1,385,006	\$ 1,317,711	\$ 1,686,292	\$ 1,568,511	\$ 1,439,292
MEMORANDUM - DEPRECIATION EXPENSE						
305	DEPRECIATION	26,436	35,004	40,054	40,100	39,900

Town of Yountville
SEWER CONNECTION IMPACT FEE FUND
Fund 65

DEPARTMENT SUMMARY

DEPARTMENT PURPOSE

The Sewer Connection Impact Fee Fund was established in June 2005, in accordance with Ordinance No. 362-05 and Municipal Code Section 3.40, to account for impact fees collected for existing and planned sewer system facilities, projects and infrastructure. Sewer Connection Impact Fees are imposed on new residential and commercial development, conversions and expansions as provided in Municipal Code Section 3.40. Approximately 84% of each impact fee collected is to be allocated to the 'buy in' of existing facilities; the remainder is to be allocated to the fund that finances approved water system projects; of this amount nearly 60% is to be allocated to the Sewer Capital Fund, and 24% to the Wastewater Joint Treatment Capital Recovery Fund.

PRIOR YEAR – 2006-07 GOALS ACHIEVED

N/A

CURRENT YEAR – 2007-08 GOALS & OBJECTIVES

N/A

MAJOR HIGHLIGHT

N/A

MAJOR BUDGET CHANGES

None.

DETAIL FOR REVENUE / EXPENSE ACCOUNTS

3504	Impact Fees	\$48,000	
3807	Allocated Impact Fees & Interest		
	To Sewer Capital Fund (64)		\$38,000
	To Joint Capital Fund (63)		\$11,000

Town of Yountville
SEWER CONNECTION IMPACT FEE FUND
Fund 65 * Impact Fees for Allocation

FUND STATEMENT		2004/05	2005/06	2006/07		2007/08
		ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PROPOSED
■	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES					
3504	IMPACT FEES	-	28,646	341,476	341,400	48,000
	Total Revenues	\$ -	\$ 28,646	\$ 341,476	\$ 341,400	\$ 48,000
	EXPENDITURES					
	CAPITAL PROJECT	-	-	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
	NON-OP REVENUE & TRANSFERS					
3301	INVESTMENT EARNINGS	-	631	6,105	6,200	1,000
3807	ALLOCATED IMPACT FEES					
	TO WW JOINT CAPITAL (63)	-	(7,195)	(96,334)	(96,300)	(11,000)
	TO SEWER CAPITAL (64)	-	(22,082)	(251,247)	(251,200)	(38,000)
	Total Non Op Revenue/Transfers	\$ -	\$ (28,646)	\$ (341,476)	\$ (341,300)	\$ (48,000)
■	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 100	\$ -
	<i>Net Change in Fund Balance</i>	-	-	-	100	-
IMPACT FEE STATUS						
	Fee Estimate from Study	-	1,324,000	1,295,354	1,295,354	953,878
	Fees Received	-	28,646	341,476	341,400	48,000
	Fees Remaining to be Received	-	1,295,354	953,878	953,954	905,878
	Fees Received - Cumulative		28,646	370,122		418,122
	<i>As Percent of Original Fee Estimate</i>		2%	28%		32%