



*Town of Yountville*

*"The Heart of the Napa Valley"*

## Water 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 Water Enterprise (Funds 58-61) 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 Water Enterprise:

1. Water Operations Fund
2. Water Connection Impact Fee Fund
3. Water Conservation In-Lieu Fund
4. Water Capital Improvements Fund

Town of Yountville  
WATER SERVICE & OPERATIONS FUND  
Fund 61 \* Overview

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ACTUAL	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 106,048	\$ 86,072	\$ 219,409	\$ 219,409	\$ 247,609
	<b>OPERATING REVENUES</b>					
	RESIDENTIAL SALES	331,773	366,655	366,000	375,800	377,000
	COMMERCIAL SALES	120,755	119,789	131,000	130,700	143,000
	OTHER SALES	40,918	45,537	48,400	48,100	48,400
	OTHER REVENUE	32,601	21,149	147,000	148,000	15,400
	<b>Total Operating Revenue</b>	<b>\$ 526,047</b>	<b>\$ 553,130</b>	<b>\$ 692,400</b>	<b>\$ 702,600</b>	<b>\$ 583,800</b>
	<b>EXPENDITURES</b>					
	PERSONNEL SERVICES	140,769	140,253	183,500	182,600	192,700
	SUPPLIES & SERVICES	45,138	97,022	103,100	129,100	113,400
	CAPITAL OUTLAY	2,362	-	8,200	7,000	6,800
4507	WATER CONSERVATION & PURCHASE	516,293	502,409	548,900	559,900	602,900
	<b>Total Expenditures</b>	<b>\$ 704,562</b>	<b>\$ 739,684</b>	<b>\$ 843,700</b>	<b>\$ 878,600</b>	<b>\$ 915,800</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ (178,515)</b>	<b>\$ (186,554)</b>	<b>\$ (151,300)</b>	<b>\$ (176,000)</b>	<b>\$ (332,000)</b>
	<b>NON-OP REVENUE &amp; TRANSFERS</b>					
3301	INVESTMENT EARNINGS	3,539	4,872	7,500	6,000	5,000
3802	TO WATER CAPITAL (60)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
3803	FROM GENERAL FUND	205,000	365,000	222,000	222,000	250,000
	<b>Total Non Op Revenue &amp; Transfers</b>	<b>\$ 158,539</b>	<b>\$ 319,872</b>	<b>\$ 179,500</b>	<b>\$ 178,000</b>	<b>\$ 205,000</b>
■	ENDING FUND BALANCE	\$ 86,072	\$ 219,390	\$ 247,609	\$ 221,409	\$ 120,609
	<i>As Percent of Operating Expenses</i>	12%	30%	29%	25%	13%
	<i>Net Change in Fund Balance</i>	(19,976)	133,318	28,200	2,000	(127,000)
<b>MEMORANDUM - DEPRECIATION EXPENSE</b>						
305	DEPRECIATION	14,136	14,604	14,600	14,600	14,600
<b>SUMMARY STAFFING LEVELS (FTE)</b>						
4505	Operation & Collection	1.3750	1.3000		1.5000	1.5000
4507	Conservation & Purchase	0.0750	0.0750		0.2000	0.2000
	<b>TOTAL STAFFING</b>	<b>1.4500</b>	<b>1.3750</b>		<b>1.7000</b>	<b>1.7000</b>

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Town of Yountville  
WATER SERVICE & OPERATIONS FUND  
Fund 61 \* Revenue Sources

REVENUE DETAIL					
	2005/06 ACTUAL	2006/07 ACTUAL	2007/08 ESTIMATED APPROVED		2008/09 PROPOSED
<b>RESIDENTIAL SALES</b>					
3550 SINGLE RESIDENTIAL	191,990	219,173	236,000	235,900	237,000
3554 MULTI RESIDENTIAL	31,874	48,742	50,000	51,400	51,000
3573 OUTSIDE-RESIDENTIAL	37,939	40,580	32,000	31,200	33,000
3579 CONDOMINIUM	10,702	11,484	11,000	12,100	12,000
3580 CONDO-LANDSCAPING	4,534	3,501	3,000	3,800	4,000
3578 MOBILE HOMES	54,734	43,175	34,000	41,400	40,000
<b>SUBTOTAL</b>	<b>\$ 331,773</b>	<b>\$ 366,655</b>	<b>\$ 366,000</b>	<b>\$ 375,800</b>	<b>\$ 377,000</b>
<b>COMMERCIAL SALES</b>					
3558 RESTAURANT/BAR	27,590	29,959	33,000	32,600	36,000
3562 HOTEL/INN	57,007	53,850	60,000	61,400	67,000
3570 OTHER COMMERCIAL	16,816	11,659	12,000	12,800	13,000
3572 MULTIPLE COMMERCIAL	19,342	24,321	26,000	23,900	27,000
<b>SUBTOTAL</b>	<b>\$ 120,755</b>	<b>\$ 119,789</b>	<b>\$ 131,000</b>	<b>\$ 130,700</b>	<b>\$ 143,000</b>
<b>OTHER SALES</b>					
3555 CHURCH/GROUP/SCHOOL	21,270	21,632	23,000	23,400	23,000
3574 TOWN USE	19,288	23,545	25,000	24,300	25,000
3622 FIRELINES	360	360	400	400	400
<b>SUBTOTAL</b>	<b>\$ 40,918</b>	<b>\$ 45,537</b>	<b>\$ 48,400</b>	<b>\$ 48,100</b>	<b>\$ 48,400</b>
<b>OTHER REVENUES</b>					
3299 OTHER FOR PENALTY	-	-	-	-	-
3599 OTHER REVENUES	4,885	4,631	4,500	4,000	4,000
3610 METER SETS	6,213	-	100	600	500
3621 MAKE WHOLE & NBA REIMB(S)	20,854	16,207	10,000	11,000	10,400
3652 MISCELLANEOUS	649	311	132,400	132,400	500
<b>SUBTOTAL</b>	<b>\$ 32,601</b>	<b>\$ 21,149</b>	<b>\$ 147,000</b>	<b>\$ 148,000</b>	<b>\$ 15,400</b>
<b>TOTAL WATER REVENUE</b>	<b>\$ 526,047</b>	<b>\$ 553,130</b>	<b>\$ 692,400</b>	<b>\$ 702,600</b>	<b>\$ 583,800</b>

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**Town of Yountville**  
**WATER SERVICE FUND - OPERATIONS**  
**Water Fund 61 - Department 4505**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Water Fund Operations Department is used to account for the operation and maintenance of water supply operations for residential, commercial, public and other properties in the Town. The department is responsible for maintenance of the water system including 6.9 miles of water mains, 738 service connections and meters and the Yountville Municipal Well. This budget unit interacts extensively with the five-year Capital Improvement Program in the replacement of water laterals and new service mains. The Public Works Supervisor works with local contractors and a staff of two to operate and maintain the distribution system and the Wastewater Treatment Supervisor and his staff or three maintain and operates the water treatment system at the Municipal Well. The department employs the Orion electronic reading system to remotely read meters every two months. To encourage appropriate water conservation the Town uses a tiered rate structure based on the customer's actual usage. The Town also serves 33 customers outside the Town limited through water contracts. Funding is provided through user charges and interest income. For the past several years the General Fund has provided significant operating subsidies to water utility operations resulting in lower than required rates being charged to customers.

**PRIOR YEAR – GOALS ACHIEVED**

1. Larger compound meters calibrated.
2. Municipal Well completed and in full operation.
3. Continued efforts to keep distribution system fully maintained and repair leaks promptly.
4. Continued to actively monitor the system to ensure reductions in water loss.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

1. Monitor regular meter reads to implement conservation-based tiers/rates.
2. Continue testing of all large meters to insure proper reads of water usage.
3. Continue to keep distribution system fully maintained and repair leaks promptly.

**MAJOR HIGHLIGHT**

For 2007/08, completion of Municipal Well.  
For 2008/09, continue to keep distribution system fully maintained and repair leaks promptly.

**MAJOR BUDGET CHANGES**

The Water Operations budget is essentially unchanged from last year. The budget incorporates new cost allocations from newly established internal service departments.

**Town of Yountville**  
**WATER SERVICE FUND - OPERATIONS**  
**Water Fund 61 - Department 4505**

**DETAIL FOR SELECTED ACCOUNTS**

218	System Maintenance – Provision for emergency line repairs		\$ 20,000
249	Contract Services – Compound Meters Testing & Repair Water Quality Testing Backflow Device Testing	7,000 2,600 400	\$ 10,000
253	Equipment – Valve Exerciser		\$ 6,800
260 261	Debt Service Payment – to Special Projects Fund (50) Debt Service – Principal Debt Service - Interest	16,800 12,600	\$ 29,400

Town of Yountville  
WATER SERVICE & OPERATIONS FUND  
Fund 61-4505 \* Operation & Collection Expenses

<b>EXPENDITURE DETAIL</b>										
	2005/06	2006/07	2007/08		2008/09					
	ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED					
<b>PERSONNEL SERVICES</b>										
201	SALARIES, REGULAR	86,625	84,543	103,000	104,000	111,600				
204	OVERTIME	10	366	200	500	500				
205	BENEFITS	34,809	37,469	44,000	42,200	45,000				
206	PR TAX-MEDICARE	1,013	1,130	1,300	1,300	1,400				
208	WORKER'S COMP	4,495	3,608	4,400	4,400	-				
209	DEFERRED COMPENSATION	3,276	3,010	4,300	4,300	7,800				
<b>SUBTOTAL</b>										
	\$	130,228	\$	130,126	\$	157,200	\$	156,700	\$	166,300
<b>SUPPLIES &amp; SERVICES</b>										
210	SUPPLIES & MATERIALS	628	320	700	1,000	1,000				
211	POSTAGE & PRINTING	1,429	1,327	1,500	1,900	1,900				
212	EQUIPMENT MAINTENANCE	784	963	500	2,000	2,000				
213	SPECIAL DEPT SUPPLIES	6,663	653	1,100	1,000	2,000				
214	VEHICLE OPERATION	328	1,398	1,100	1,000	1,200				
218	SYSTEM MAINTENANCE	8,318	14,698	10,000	12,000	20,000				
221	DUES & SUBSCRIPTIONS	346	173	200	300	1,500				
228	FEES & PERMITS	788	2,856	1,000	2,400	2,400				
230	PHONE/COMMUNICATION	355	462	400	400	-				
231	UTILITY-GAS,ELEC,WATER	-	-	-	1,000	-				
234	CONFERENCE & TRAVEL	-	231	300	1,000	2,000				
236	INSURANCE-LIABILITY	6,782	5,278	8,400	8,200	-				
240	AUDIT/ACCOUNTING	3,138	3,363	3,500	3,500	3,400				
249	CONTRACT SERVICES	5,853	6,989	7,500	10,000	10,000				
449	SPECIAL CONTRACT SERVICES	5,393	12,607	35,000	35,000	-				
260	DEBT SERVICE PMT-PRINCIPAL	-	16,750	16,800	16,800	16,800				
261	DEBT SERVICE PMT-INTEREST	-	15,035	12,600	12,600	12,600				
281	ALLOCATED-LIABILITY INSURANCE	-	-	-	-	7,100				
282	ALLOCATED-WORKERS COMP	-	-	-	-	5,500				
283	ALLOCATED-PROPERTY INSURANCE	-	-	-	-	1,400				
284	ALLOCATED-I/T & COMMUNICATION	-	-	-	-	5,600				
285	ALLOCATED-OPEB	-	-	-	-	4,100				
<b>SUBTOTAL</b>										
	\$	40,805	\$	83,103	\$	100,600	\$	110,100	\$	100,500
<b>CAPITAL OUTLAY</b>										
253	FURNITURE & EQUIPMENT	2,362	-	3,400	3,000	6,800				
254	COMPUTER EQUIPMENT	-	-	4,800	4,000	-				
<b>SUBTOTAL</b>										
	\$	2,362	\$	-	\$	8,200	\$	7,000	\$	6,800
<b>TOTAL EXPENDITURES</b>										
	\$	173,395	\$	213,229	\$	266,000	\$	273,800	\$	273,600

<b>STAFFING LEVELS (FTE)</b>				
Town Manager	0.0500	0.1000	0.1000	0.1000
Public Works Director/Town Engineer	-	0.0750	0.0750	0.1500
Maintenance Worker I	0.2500	0.2500	0.1500	0.1500
Maintenance Worker III	0.3000	0.3000	0.3500	0.3500
Public Works Supervisor	0.2000	0.2000	0.2000	0.2000
WW Treatment Operator II	0.0500	0.0500	-	0.0500
WW Treatment Plant Supervisor	-	-	0.0250	0.1000
Accounting Technician	0.1500	0.1500	0.1500	0.1500
Administrative Account Clerk	0.0500	0.0500	0.0500	0.0500
Administrative Services Supervisor	0.0500	0.0500	0.0500	0.0500
Finance Director	0.1500	0.1500	0.1500	0.1500
<b>TOTAL STAFFING</b>	<b>1.2500</b>	<b>1.3750</b>	<b>1.3000</b>	<b>1.5000</b>

<b>MEMORANDUM - DEPRECIATION EXPENSE</b>						
305	DEPRECIATION	20,726	14,136	14,604	14,600	14,600

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**Town of Yountville**  
**WATER SERVICE FUND – PURCHASES & CONSERVATION**  
**Water Fund 61 - Department 4507**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Water Purchases and Conservation Department provides for the accounting of water purchases and sales for residential, commercial, public and other properties in the Town. The department is also responsible for water conservation efforts including promotion, retrofit rebates, and other water-saving programs. Costs include NBA/KERN capital/transmission and Rector Reservoir water purchases. Costs for producing water supply from the Municipal Well are included in budget fund 4505. The Town distributed 182,369,029 gallons of water to all of its customer's last year.

No rate increase is incorporated into the current revenue projection for the Water Enterprise in 2008-09.

**PRIOR YEAR – GOALS ACHIEVED**

1. Updated Water Supply Plan based upon completion of the Municipal Well testing study.
2. Completed sale of NBA carryover water to Napa and American Canyon.
3. Initiated negotiations for the sale of the NBA/Kern water supply to other local agencies.
4. Implementation of Groundwater Management Plan.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

1. Reduce Department expenditures for water rights and drought protection by completing sale negotiations.
2. Monitor operation of Municipal Well.
3. Continue to develop and expend water conservation program.

**MAJOR HIGHLIGHT**

Reduce Department expenditures associated with water rights and drought protection.

**MAJOR BUDGET CHANGES**

The overall Water Purchases & Conservation budget is increased by approximately \$38,000 from the prior fiscal year, and is primarily attributable to the increased costs of NBA/Kern Water Rights and Rector Reservoir water purchases. The General Fund subsidy is maintained, at a level of \$250,000 in this fiscal year.

**Town of Yountville**  
**WATER SERVICE FUND – PURCHASES & CONSERVATION**  
**Water Fund 61 - Department 4507**

**DETAIL FOR SELECTED ACCOUNTS**

213	Special Department Expenses – Rinse & Spray Valves, conservation		\$ 1,000
249	Contract Services – Conservation retrofits		\$ 2,500
400	Water Treatment Napa – Meter charges		\$ 2,500
401	Water Purchase - NBA/Kern – <u>12 months</u> NBA (Original 500 AF) Capital Transmission, @ \$40,000, 1x Monthly fees, @ \$6,000 per mo, 12x Pumping, @ \$5,000, 1x Kern (600 AF) Capital Transmission, @ \$30,000, 2x Monthly Fees, @ \$6,500 per mo, 12x	85,000 72,000 5,000 60,000 78,000	\$ 300,000
402	Water Purchase – Rector Reservoir, 600 AF, @ \$500 per AF		\$ 300,000
449	Special Contractual – Groundwater Management Plan		\$ 5,000
3803	Transfer In – From General Fund	\$ 250,000	

Town of Yountville  
WATER SERVICE & OPERATIONS FUND  
Fund 61 (4507) \* Water Conservation & Purchases

<b>EXPENDITURE DETAIL</b>					
	2005/06 ACTUAL	2006/07 ACTUAL	2007/08 ESTIMATED APPROVED		2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>					
201 SALARIES, REGULAR	7,268	6,680	17,500	17,600	18,000
204 OVERTIME	-	-	-	-	-
205 BENEFITS	2,644	2,886	7,000	6,400	6,800
206 PR TAX-MEDICARE	106	100	300	300	300
208 WORKER'S COMP	382	307	800	800	-
209 DEFERRED COMP	141	154	700	800	1,300
<b>SUBTOTAL</b>	<b>\$ 10,541</b>	<b>\$ 10,127</b>	<b>\$ 26,300</b>	<b>\$ 25,900</b>	<b>\$ 26,400</b>
<b>SUPPLIES &amp; SERVICES</b>					
213 SPECIAL DEPT SUPPLIES	2,108	-	-	1,000	1,000
234 CONFERENCE/TRAVEL	-	-	-	500	500
249 OTHER CONTRACT SERVICES	2,225	3,850	2,500	2,500	2,500
449 SPECIAL CONTRACTUAL	-	10,069	-	15,000	5,000
281 ALLOCATED-LIABILITY INSURANCE	-	-	-	-	1,100
282 ALLOCATED-WORKERS COMP	-	-	-	-	800
283 ALLOCATED-PROPERTY INSURANCE	-	-	-	-	-
284 ALLOCATED-I/T & COMMUNICATION	-	-	-	-	1,300
285 ALLOCATED-OPEB	-	-	-	-	700
<b>SUBTOTAL</b>	<b>\$ 4,333</b>	<b>\$ 13,919</b>	<b>\$ 2,500</b>	<b>\$ 19,000</b>	<b>\$ 12,900</b>
<b>PURCHASE OF WATER</b>					
400 WATER-CITY OF NAPA (treatment)	2,195	2,315	3,500	2,500	2,500
401 WATER-NBA	227,091	251,120	275,000	287,000	300,000
402 WATER-VETERAN'S HOME	286,647	248,734	270,000	270,000	300,000
403 WATER-NAPA (fireline)	360	240	400	400	400
<b>SUBTOTAL</b>	<b>\$ 516,293</b>	<b>\$ 502,409</b>	<b>\$ 548,900</b>	<b>\$ 559,900</b>	<b>\$ 602,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 531,167</b>	<b>\$ 526,455</b>	<b>\$ 577,700</b>	<b>\$ 604,800</b>	<b>\$ 642,200</b>

<b>STAFFING LEVELS (FTE)</b>				
Public Works Director/Town Engineer	-	0.0750	0.0750	0.1000
WW Treatment Plant Supervisor	-	-	-	0.1000
Assistant Planner	0.1000	-	-	-
<b>TOTAL STAFFING</b>	<b>0.1000</b>	<b>0.0750</b>	<b>0.0750</b>	<b>0.2000</b>

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**Town of Yountville**  
**WATER CONNECTION IMPACT FEE FUND**  
**Fund 58**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Water 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 water system facilities, projects and infrastructure.

Water Connection Impact Fees are imposed on new residential and commercial development, conversions and expansions as provided in Municipal Code Section 3.40. Approximately 43% 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.

**PRIOR YEAR – GOALS ACHIEVED**

Impact Fees received and allocated.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

Allocate Impact Fees

**MAJOR HIGHLIGHT**

See above.

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville**  
**WATER CONNECTION IMPACT FEE FUND**  
**Fund 58**

**DETAIL FOR SELECTED ACCOUNTS**

3504	Impact Fees --	\$ 12,100
	Staff budgets to receive approximately 5% of the estimated fees remaining to be received.	
3807	Allocated Impact Fees & Interest To Water Capital Fund (60)	\$ 12,400

<b>Water Connection Fee</b>		Effective July 1, 2007
Fee Structure	Fee for Connection Type	
<b>Residential</b>		
Single family dwellings	\$3,197	
Multi-family dwellings, per unit	\$2,237	
<b>Non-Residential</b>		
3/4" meter	\$3,197	
1" meter	\$5,339	
1 1/2" meter	\$10,646	
2" meter	\$17,040	
3" meter	\$34,112	
4" meter	\$53,571	
6" meter	\$106,554	
8" meter	\$170,491	

<b>Water Impact Fees</b>		Effective July 1, 2007
Fee Structure	Expansions and Conversions	
Single Family Dwelling	\$1.60 per sq. ft.	
Multi-family Dwelling	\$1.11 per sq. ft.	
Hotel/Motel/Inn, per room	\$2,237	
Restaurant, per seat	\$457	
Commercial	\$1.94 per sq. ft.	
Schools and Institutional, per person	\$224	

<b>Water Fire Service Connection Fees</b>		Effective 2008
Fee Structure	Fee for Connection Type	
<b>Residential</b>		
Single family dwellings	\$639	
Multi-family dwelling, per unit	\$447	
<b>Non-Residential</b>		
Less than 2" connection	\$2,129	
2" connection	\$3,408	
3" connection	\$6,822	
4" connection	\$10,714	
6" connection	\$21,310	
8" connection	\$34,098	
Fire Hydrant	No connection fee	

All Water-related Impact and Connection Fees are to be annually by the change in the ENR US 20 Cities Index, effective in July; in 2007 the rate of change was 3.1%.

Town of Yountville  
WATER CONNECTION IMPACT FEE FUND  
Fund 58

FUND STATEMENT		2005/06 ACTUAL	2006/07 ACTUAL	2007/08 ESTIMATED	2007/08 APPROVED	2008/09 PROPOSED
■	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
3504	REVENUES					
	IMPACT FEES	8,372	207,026	155,000	155,000	12,100
	<b>Total Revenues</b>	<b>\$ 8,372</b>	<b>\$ 207,026</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>\$ 12,100</b>
	EXPENDITURES					
	CAPITAL PROJECT	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3301	NON-OP REVENUE & TRANSFERS					
3807	INVESTMENT EARNINGS	113	5,564	400	800	300
	TFR ALLOCATED IMPACT FEES TO WATER CAPITAL (60)	(8,485)	(212,590)	(155,400)	(155,800)	(12,400)
	<b>Total Non-Op Revenue &amp; Transfers</b>	<b>\$ (8,372)</b>	<b>\$ (207,026)</b>	<b>\$ (155,000)</b>	<b>\$ (155,000)</b>	<b>\$ (12,100)</b>
■	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Net Change in Fund Balance</i>	-	-	-	-	-
<b>IMPACT FEE STATUS</b>						
	Fee Balance	612,000	603,628	396,602	396,602	241,602
	Fees Received	8,372	207,026	155,000	155,000	12,100
	Fees Remaining to be Received	603,628	396,602	241,602	241,602	229,502
	Fees Received - Cumulative	8,372	215,398	370,398		382,498
	<i>As Percent of Original Fee Estimate</i>		36%	61%		63%

Notes: Initial Fee estimate     \$     612,000  
from study

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**Town of Yountville  
WATER CONSERVATION IN-LIEU FUND  
Fund 59 – Department 4507**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Water Conservation In-Lieu was established to account for revenues and expenditures associated with Water Conservation In-Lieu Fees, and are to be used for water conservation projects only.

**PRIOR YEAR -- GOALS ACHIEVED**

N/A

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

N/A

**MAJOR HIGHLIGHT**

N/A

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville**  
**WATER CONSERVATION IN-LIEU FUND**  
**Fund 59 – Department 4507**

**DETAIL FOR SELECTED ACCOUNTS**

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No expenses for planned for 2007-08

\$ 0

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Town of Yountville  
WATER CONSERVATION IN-LIEU FUND  
Fund 59 (4507)

FUND STATEMENT		2005/06	2006/07	2007/08		2008/09
		ACTUAL	ACTUAL	ESTIMATED	APPROVED	PROPOSED
■	BEGINNING FUND BALANCE	\$ 13,603	\$ 14,135	\$ 26,963	\$ 26,963	\$ 28,063
	<b>REVENUES</b>					
3500	CONTRIBUTIONS	-	-	-	-	-
3800	IN-LIEU FEES	-	12,000	-	-	-
	<b>Total Revenues</b>	\$ -	\$ 12,000	\$ -	\$ -	\$ -
	<b>EXPENDITURES</b>					
	SUPPLIES & SERVICES	-	-	-	-	-
	CAPITAL PROJECT	-	-	-	-	-
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>NON-OP REVENUE &amp; TRANSFERS</b>					
3301	INVESTMENT EARNINGS	532	828	1,100	800	700
	<b>Total Non-Op Revenue &amp; Transfers</b>	\$ 532	\$ 828	\$ 1,100	\$ 800	\$ 700
■	ENDING FUND BALANCE	\$ 14,135	\$ 26,963	\$ 28,063	\$ 27,763	\$ 28,763
	<i>Net Change in Fund Balance</i>	532	12,828	1,100	800	700

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**Town of Yountville**  
**WATER CAPITAL IMPROVEMENTS FUND**  
**Fund 60 – Department 4500**

**DEPARTMENT SUMMARY**

**DEPARTMENT PURPOSE**

The Water Capital Improvement Fund is a component fund of the Water Enterprise. The Fund accounts for acquisition and depreciation of water improvements and equipment. The Fund also accounts for the major purchase of outside water supply rights (NBA/Kern) a one-time cost. Funding is provided from transfers from the enterprise operating fund, the General Fund, connection fees, and interest earnings. In 2005-06 the fund borrowed \$330,000 from the Sewer Capital Improvements Fund for the Municipal Well Project, which will be repaid as connection fees are received and allocated to the fund. Approximately 54% of every allocated impact fee is used to repay the inter-fund loan from the Sewer Capital Improvement Fund.

**PRIOR YEAR – GOALS ACHIEVED**

Extensive replacement of service laterals.

**CURRENT YEAR – 2008/09 GOALS & OBJECTIVES**

The proposed Capital Improvement Program allocates \$55,000 in total for projects WA01 and WA02 -for main and service lateral replacements.

**MAJOR HIGHLIGHT**

Water main and service lateral replacement programs are ongoing.

**MAJOR BUDGET CHANGES**

None.

**Town of Yountville**  
**WATER CAPITAL IMPROVEMENTS FUND**  
**Fund 60 – Department 4500**

**DETAIL FOR SELECTED ACCOUNTS**

	Debt Service –		\$ 16.800
260	Principal (Note Reduction)	16.800	
261	Interest	12.600	
852	CIP Project – WA01 Main Replacement Program		\$ 30.000
909	CIP Project – WA02 Service Lateral Replacements		\$ 25.000
3802	Transfer In – From Water Operating Fund (61)	\$ 50.000	
3807	Allocated Impact Fees – From Water Connection Impact Fee Fund (58)	\$ 12,400	

Town of Yountville  
WATER CAPITAL IMPROVEMENTS FUND  
Fund 60 (4500)

FUND STATEMENT		2005/06 ACTUAL	2006/07 ACTUAL	2007/08 ESTIMATED	2007/08 APPROVED	2008/09 PROPOSED
■	BEGINNING FUND BALANCE	\$ 101,692	\$ (608,339)	\$ (453,533)	\$ (453,533)	\$ (273,033)
	REVENUES					
3700	LONG-TERM FINANCING	665,000	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 665,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	EXPENDITURES					
	NON-CAPITAL EXPENDITURES					
260	DEBT SERVICE PMT-PRINCIPAL	-	122,365	71,600	71,600	22,400
261	DEBT SERVICE PMT-INTEREST	-	29,660	12,600	12,600	13,400
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 152,025</b>	<b>\$ 84,200</b>	<b>\$ 84,200</b>	<b>\$ 35,800</b>
	CAPITAL PROJECTS					
852-WA17	YOUNT ST (CH-MOUNT)	-	-	-	-	-
WA01	MAIN REPLACEMENT PROGRAM	-	-	-	-	30,000
909-WA02	SERVICE LATERAL REPLACEMENTS	38,410	16,800	42,900	25,000	25,000
910	METER AUTOMATION	6,039	-	-	-	-
926-WA09	MUNICIPAL WELL/ALT SUPPLY	977,200	95,378	2,800	2,800	-
940	PW CORP YARD PAVING	4,000	-	-	-	-
976	YOUNT ST (POINT)	85,021	-	-	-	-
WA14	PRESSURE PPIT UPGRADES	-	-	-	-	-
WA18	PIPE-END BLOW-OFFS	-	-	-	-	-
	<b>Subtotal</b>	<b>\$ 1,110,670</b>	<b>\$ 112,178</b>	<b>\$ 45,700</b>	<b>\$ 27,800</b>	<b>\$ 55,000</b>
	<b>Total Expenditures</b>	<b>\$ 1,110,670</b>	<b>\$ 264,203</b>	<b>\$ 129,900</b>	<b>\$ 112,000</b>	<b>\$ 90,800</b>
	NON-OP REVENUE & TRANSFERS					
3301	INVESTMENT EARNINGS	8,026	2,269	4,000	2,000	4,000
3802	FROM WATER OPERATING (61)	50,000	50,000	50,000	50,000	50,000
3802	FROM WATER OPERATING (61) D/S	-	31,785	29,400	29,400	29,400
3803	FROM SPECIAL PROJECTS (50)	333,000	-	-	50,000	-
3807	ALLOCATED IMPACT FEES					
	FROM CIVIC FACILITY I/F(41)	564	-	-	-	-
	FROM WATER CONNCTN I/F(58)	9,049	212,590	155,400	155,800	12,400
3999/398	CONTRA-NOTE PAYABLE	(665,000)	122,365	71,600	71,600	22,400
	<b>Total Non-Op Revenue &amp; Transfers</b>	<b>\$ (264,361)</b>	<b>\$ 419,009</b>	<b>\$ 310,400</b>	<b>\$ 358,800</b>	<b>\$ 118,200</b>
■	ENDING FUND BALANCE	\$ (608,339)	\$ (453,533)	\$ (273,033)	\$ (206,733)	\$ (245,633)
	<i>Net Change in Fund Balance</i>	<i>(710,031)</i>	<i>154,806</i>	<i>180,500</i>	<i>246,800</i>	<i>27,400</i>
<b>FUND BALANCE ALLOCATIONS</b>						
	Cash Resources	56,661	89,102	198,002	264,302	203,002
	Note Amount Payable (to 50, 64)	(665,000)	(542,635)	(471,035)	(471,035)	(448,635)
■	<b>Total Fund Balance</b>	<b>\$ (608,339)</b>	<b>\$ (453,533)</b>	<b>\$ (273,033)</b>	<b>\$ (206,733)</b>	<b>\$ (245,633)</b>
<b>MEMORANDUM - DEPRECIATION EXPENSE</b>						
305	DEPRECIATION	37,116	58,606	91,500	91,500	91,500

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