

# Wastewater Utility Funds Summary

[Back to Table of Contents](#)

## Wastewater Utility Enterprise Fund Descriptions

### Wastewater Utility Operating Fund (62)

Accounts for wastewater revenue from user fees, operating expenses for collection of wastewater from customers and treatment of wastewater, including that which is sold as reclaimed water.

The two operating expenditure departments are:

- Wastewater Utility Collection System Operations 62-4510
- Wastewater Treatment Operations 62-4515

### Wastewater Treatment Capital Fund (63)

Accounts for wastewater treatment plant capital improvements & acquisition of major equipment - costs are shared equally with the Veterans Home, with the Town's share of the funding generated by the wastewater operating revenue.

### Wastewater Collection Capital Fund (64)

Accounts for capital improvements of the Town's sewer collection system and related major equipment funding generated by wastewater operating revenue.

### Sewer Connection Impact Fee Fund (65)

Accounts for fees charged on residential & commercial development - funds allocated for capital infrastructure projects.

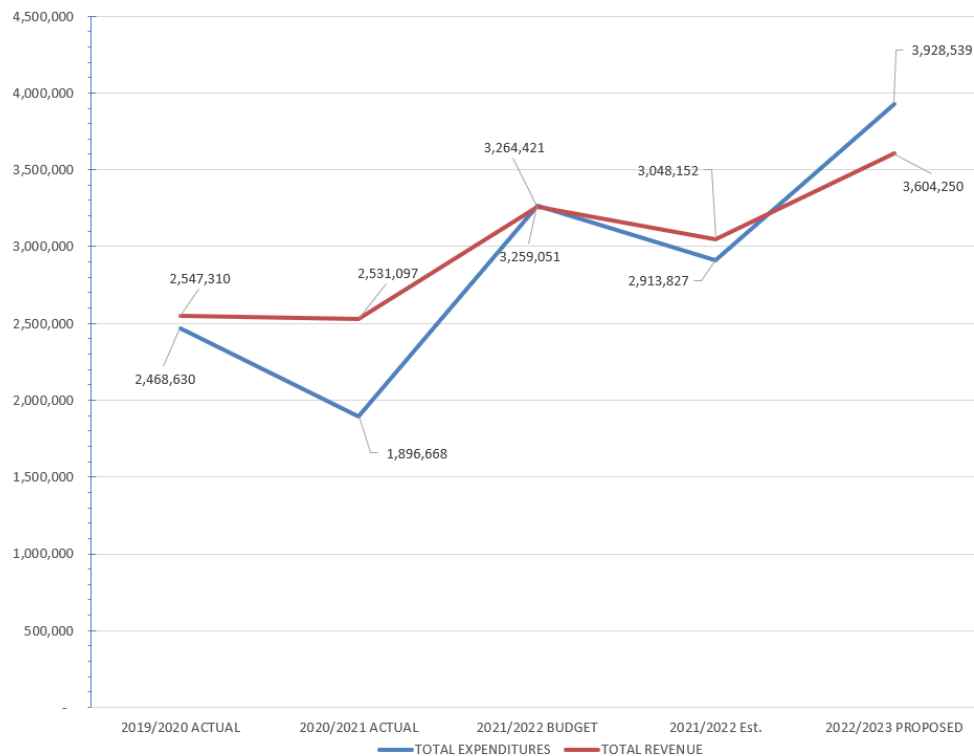
# Aggregate Wastewater Funds Summary

Provides an aggregated view of all estimated revenues and expenditures to maintain the Town's Wastewater Utility Enterprise.

## Town of Yountville AGGREGATE WASTEWATER FUNDS SUMMARY Fiscal Year 2022/2023

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
<b>REVENUE</b>					
Residential Sales (62)	581,114	649,275	702,116	702,116	745,000
Commercial Sales (62)	695,013	741,000	770,006	770,006	816,000
Veteran's Home (62)	749,114	689,454	1,100,000	1,000,000	1,100,000
Reclaimed Water Sales (62)	68,735	96,009	101,229	101,229	97,000
Sytem Replacement Fees (63)	168,512	188,128	206,700	206,700	216,000
Capital Recovery - Veteran's Home (64)	190,602	156,533	351,500	258,101	617,250
Allocated Impact Fees (64/65)	20,673	-	-	-	-
Miscellaneous Revenue (62)	-	-	-	-	-
Investment Earnings	73,547	10,698	27,500	10,000	13,000
<b>Total Revenue</b>	<b>\$ 2,547,310</b>	<b>\$ 2,531,097</b>	<b>\$ 3,259,051</b>	<b>\$ 3,048,152</b>	<b>\$ 3,604,250</b>
<b>EXPENDITURES</b>					
Utility Collection Operations (62)	343,635	313,817	368,773	365,638	457,165
Utility Treatment Operations (62)	1,219,270	1,183,641	1,188,732	1,177,072	1,417,222
Utility Treatment Capital Recovery (63)	468,324	292,276	1,132,661	680,863	1,759,161
Utility Capital Improvement (64)	408,973	77,096	544,500	660,500	265,000
<b>Total Expenditures</b>	<b>\$ 2,440,202</b>	<b>\$ 1,866,830</b>	<b>\$ 3,234,666</b>	<b>\$ 2,884,072</b>	<b>\$ 3,898,548</b>
<b>Revenues Less Expenditures Before Transfers</b>	<b>\$ 107,108</b>	<b>\$ 664,267</b>	<b>\$ 24,385</b>	<b>\$ 164,080</b>	<b>\$ (294,298)</b>
<b>INTERFUND TRANSFERS - IN/(OUT)</b>					
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	1,500	1,500
Transfer to Capital Projects (63)	(1,550,000)	(1,950,000)	(500,000)	(500,000)	(200,000)
Capital Recovery - Town (62)	1,000,000	1,600,000	500,000	500,000	200,000
Transfer to Wastewater Capital (64)	-	(350,000)	(500,000)	(500,000)	(600,000)
Transfer from WW Treatment Capital (63)	-	-	-	-	-
Capital Contr. - WW Operating Fund 62 (Town)	550,000	350,000	500,000	500,000	600,000
To Debt Service Fund 53 Transfer In / (Out) (64)	(28,428)	(29,838)	(29,755)	(29,755)	(29,991)
<b>Total Net Transfers</b>	<b>\$ (27,140)</b>	<b>\$ (378,488)</b>	<b>\$ (28,255)</b>	<b>\$ (28,255)</b>	<b>\$ (28,491)</b>
<b>Excess (Deficiency) After Transfers</b>	<b>79,968</b>	<b>285,779</b>	<b>(3,870)</b>	<b>135,825</b>	<b>(322,789)</b>

## Aggregate Wastewater Funds Revenues and Expenditures



# Aggregate Wastewater Expenditures Summary by Category

Outlines estimated total expenditures associated with personnel, supplies, and services, capital outlay, debt service, and depreciation expenses.

## Town of Yountville AGGREGATE WASTEWATER FUNDS Expenditure Summary by Category

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
<b>PERSONNEL</b>					
Salaries	626,027	646,675	597,457	559,657	719,742
Benefits	137,251	143,914	182,696	178,929	193,761
* PERS Emplr Rate/Pension Expense	193,694	113,065	60,827	60,827	72,052
Allocated - Wkrs Comp, Liab, OPEB	94,135	100,497	55,204	59,630	134,232
<b>Total Personnel</b>	<b>\$ 1,051,108</b>	<b>\$ 1,004,151</b>	<b>\$ 896,184</b>	<b>\$ 859,043</b>	<b>\$ 1,119,787</b>
<b>SUPPLIES &amp; SERVICES</b>					
Supplies & Services	389,373	371,734	498,796	506,141	539,100
Contract Services	117,424	120,746	140,000	155,000	210,500
<b>Total Supplies &amp; Services</b>	<b>\$ 506,797</b>	<b>\$ 492,480</b>	<b>\$ 638,796</b>	<b>\$ 661,141</b>	<b>\$ 749,600</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	406,109	83,818	1,147,500	850,702	1,527,500
<b>Total Capital Outlay</b>	<b>\$ 406,109</b>	<b>\$ 83,818</b>	<b>\$ 1,147,500</b>	<b>\$ 850,702</b>	<b>\$ 1,527,500</b>
<b>DEBT SERVICE</b>					
Debt Service	28,377	18,051	177,186	177,186	164,661
<b>Total Debt Service</b>	<b>\$ 28,377</b>	<b>\$ 18,051</b>	<b>\$ 177,186</b>	<b>\$ 177,186</b>	<b>\$ 164,661</b>
<b>DEPRECIATION</b>					
Depreciation	447,812	268,330	375,000	336,000	337,000
<b>Total Depreciation Expense</b>	<b>\$ 447,812</b>	<b>\$ 268,330</b>	<b>\$ 375,000</b>	<b>\$ 336,000</b>	<b>\$ 337,000</b>
<b>TRANSFERS**</b>					
To Debt Service Fund 53 Transfer In / (Out)***	28,428	29,838	29,755	29,755	29,991
<b>Total Transfers</b>	<b>\$ 28,428</b>	<b>\$ 29,838</b>	<b>\$ 29,755</b>	<b>\$ 29,755</b>	<b>\$ 29,991</b>
<b>TOTAL EXPENDITURES PLUS TRANSFER</b>	<b>\$ 2,468,630</b>	<b>\$ 1,896,668</b>	<b>\$ 3,264,421</b>	<b>\$ 2,913,827</b>	<b>\$ 3,928,539</b>

\*Includes adjustment for GASB 68

## Wastewater Utility Operating Fund Summary

### Town of Yountville WASTEWATER UTILITY OPERATING FUND SUMMARY

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
<b>Fund 62</b>					
■ <b>BEGINNING FUND BALANCE</b>	<b>\$ 2,743,285</b>	<b>\$ 1,764,765</b>	<b>\$ 735,449</b>	<b>\$ 491,754</b>	<b>\$ 525,895</b>
<b>OPERATING REVENUE</b>					
Residential Sales	581,114	649,275	702,116	702,116	745,000
Commercial Sales	695,013	741,000	770,006	770,006	816,000
Other Sales - Veteran's Home	749,114	689,454	1,100,000	1,000,000	1,100,000
Other Revenue - Reclaimed Water Sales	68,735	96,009	101,229	101,229	97,000
<b>Total Revenue</b>	<b>\$ 2,093,976</b>	<b>\$ 2,175,738</b>	<b>\$ 2,673,351</b>	<b>\$ 2,573,351</b>	<b>\$ 2,758,000</b>
<b>EXPENDITURES</b>					
Personnel	1,051,108	1,004,151	896,184	859,043	1,119,787
Supplies & Services	506,797	492,480	638,796	661,141	749,600
Capital Outlay	5,000	827	10,000	10,000	5,000
Debt Service	-	-	12,525	12,525	-
<b>Total Expenditures</b>	<b>\$ 1,562,905</b>	<b>\$ 1,497,458</b>	<b>\$ 1,557,505</b>	<b>\$ 1,542,709</b>	<b>\$ 1,874,387</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 531,071</b>	<b>\$ 678,280</b>	<b>\$ 1,115,846</b>	<b>\$ 1,030,642</b>	<b>\$ 883,613</b>
<b>NON-OPERATING REVENUE &amp; TRANSFERS</b>					
Investment Earnings	39,123	(2,641)	10,000	2,000	3,500
Miscellaneous Revenue	-	-	-	-	-
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	1,500	1,500
Transfer to Capital Projects (63)	(1,550,000)	(1,600,000)	(500,000)	(500,000)	(200,000)
Transfer to Capital Projects (64)	-	(350,000)	(500,000)	(500,000)	(600,000)
<b>Total Non-Operating Revenue &amp; Transfers</b>	<b>\$ (1,509,589)</b>	<b>\$ (1,951,291)</b>	<b>\$ (988,500)</b>	<b>\$ (996,500)</b>	<b>\$ (795,000)</b>
■ <b>ENDING FUND BALANCE*</b>	<b>\$ 1,764,765</b>	<b>\$ 491,754</b>	<b>\$ 862,794</b>	<b>\$ 525,895</b>	<b>\$ 614,507</b>
Fund Balance as Percent of Operating Expenses	113%	33%	55%	34%	33%
Net Change in Fund Balance	(978,520)	(1,273,011)	127,345	34,141	88,612
<b>FUND BALANCE ALLOCATIONS</b>					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	467,252	462,813	562,316
Unreserved	1,764,765	491,754	395,542	63,082	52,191
■ <b>Total Fund Balance</b>	<b>\$ 1,764,765</b>	<b>\$ 491,754</b>	<b>\$ 862,794</b>	<b>\$ 525,895</b>	<b>\$ 614,507</b>

# Wastewater Utility Operating Revenue by Category

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 30,927	\$ 8,245	\$ 10,000	\$ 2,000	\$ 3,500
(3302) Investment Market Adjustment	8,197	-10,886	0	0	0
(3610) Residential	351,108	391,752	429,145	429,145	444,000
(3611) Multi Residential	111,484	124,822	132,310	132,310	144,000
(3612) Mobile Home	118,521	132,701	140,661	140,661	157,000
(3642) Sale Reclaimed Water	68,735	96,009	101,229	101,229	97,000
(3650) Low	73,488	82,559	85,646	85,646	96,000
(3651) Medium	203,465	229,109	235,351	235,351	240,000
(3652) High	418,060	429,332	449,009	449,009	480,000
(3655) WW Treatment-Veterans Home	749,114	689,454	1,100,000	1,000,000	1,100,000
(3901) Interfund Transfer - From General Fund	1,288	1,350	1,500	1,500	1,500
Total	\$ 2,134,386	\$ 2,174,446	\$ 2,684,851	\$ 2,576,851	\$ 2,763,000

# Wastewater Utility Collection System Operations Fund Expenditures

Enterprise Fund 62 Department 4510



[\*Back to Table of Contents\*](#)

## Department Overview

The Wastewater Collection System Operations in the Public Works Department accounts for the operation and maintenance of 9.5 miles of gravity sewer collection system pipelines under the streets of the Town and the Force Main to the Wastewater Reclamation Facility (WWRF). All wastewater generated in Town drains by gravity to the Peter J. Bardessono Memorial Pump Station located at the southeastern corner Town limits where it is then pumped to the Wastewater Reclamation Facility (WWRF) located at the Corporation Yard for treatment.

The Town maintains the collection system for all residential and commercial properties in the Town limits with the exception of these internal collection systems:

- Rancho de Napa and Bella Vista Mobile Estates
- Veterans Home
- Napa Valley Museum
- Domaine Chandon lounge and tasting room
- Cal-Fire Station 12/Vintner's Golf Course

The Wastewater Collection System consists of:

- 9.5 miles of gravity sewer collection pipeline in Town
- 772 sewer lateral connections
- 0.75 miles of force main from the pump station to the WWRF

The Utility Operations staff maintains the Town's collection system. Maintenance operations include the use of equipment such as a vacuum/jet truck and push style video camera system to facilitate the regular maintenance of the pipeline system. The majority of the collection system is hydro-cleaned annually with specific section being cleaned on an as needed basis to allow for efficient and effective operations.

The Town operates the collection system under the current Sewer System Management Plan (SSMP) which includes sections on Sanitary Sewer Overflow (SSO) Emergency Response Plan and the Fats, Oils and Grease (FOG) Program. The individual sections of the SSMP are reviewed for compliance as needed every two (2) years. As a part of our ongoing education

outreach, staff meets with restaurant operators and their staff to explain the importance of keeping FOG out of the collection system.

Staff also coordinates with the design and construction of Capital Improvement Programs such as:

- Inflow & Infiltration Reduction Program (WW-2023).
- Sewer Main Replacement Program (WW-3021).
- Pump Station Equipment Replacement Program (WW-5021).

These projects ensure the wastewater collection system operates in a manner consistent with State and Federal NPDES regulations. The inflow and infiltration projects reduce the amount of rainwater inflow and groundwater infiltration that must be treated and discharged during wet weather conditions.

Funding is provided through rate payer user charges (wastewater utility fee) and interest income. 695 residential customers are billed a flat rate and 77 commercial customers are billed based on the type of effluent generated and the volume of water used. There is one external customer (Domaine Chandon) located in unincorporated Napa County that is served consistent with a separate service agreement.

### **Fiscal Year 2021/2022 Accomplishments**

- Utilized video survey results to identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-3022) for the Capital Improvement Program (CIP).
- Completed CIP WW-2022 which installed fold & form slipliners in various reaches of the sewer collection system reducing Infiltration and Inflow.
- The Town implemented year five of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase.

### **Fiscal Year 2022/2023 Goals and Objectives**

- Continue to utilize video survey results to identify potential future system replacement and repair projects as part of the Capital Improvement Program (CIP) with the goal to reduce infiltration and inflow into the sewer collection system (WW-2023).
- Identify potential future system replacement and repair projects as part of Sewer Main Replacement and Repair Program (WW-2023) for the Capital Improvement Program (CIP).
- Actively monitor Fats, Oils and Grease (FOG) and other waste discharges from restaurants.

### **Budget Highlights**

- A \$1,500 transfer from the General Fund is for the Low-Income Subsidy Program.

### ***Did You Know?***

- Sewers have been in Existence for Thousands of Years. Many credit the Romans for having developed sewerage, but Archaeologists say the ancient Indus Valley civilization city of Mohenjo-Daro, which predates the Romans by more than two thousand years, had sophisticated sewers.

# Department Expenditures

## Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Salaries - Full Time	\$150,923	\$153,428	\$148,036	\$140,000	\$187,286
Salaries - Part Time	\$5,891	\$6,646	\$6,879	\$6,879	\$1,516
Overtime	\$972	\$793	\$1,700	\$1,700	\$1,700
Medicare & Fica	\$2,199	\$2,504	\$2,673	\$2,673	\$2,832
Deferred Compensation	\$9,149	\$9,332	\$10,349	\$10,349	\$12,834
Payment-In Lieu Health	\$0	\$0	\$1,350	\$1,350	\$450
Health Insurance	\$19,131	\$21,623	\$27,267	\$23,500	\$29,416
Dental Insurance	\$2,063	\$2,176	\$2,585	\$2,585	\$2,383
Vision Insurance	\$0	\$0	\$743	\$743	\$805
Life/Disability Insurance	\$1,203	\$1,406	\$1,637	\$1,637	\$1,717
Tuition Reimbursement	\$0	\$0	\$480	\$480	\$480
Automobile Allowance	\$0	\$0	\$780	\$780	\$804
Cell Phone Allowance	\$0	\$0	\$1,426	\$1,426	\$1,546
Other Employee Reimbursement	\$0	\$0	\$1,057	\$1,057	\$1,154
Pers Employer Rate	\$14,432	\$16,442	\$16,434	\$16,434	\$19,514
GASB 68 Pension Expense	\$20,781	\$13,496	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$8,955	\$12,332	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$14,594	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$8,890
Allocated OPEB - Payment to Trust	\$16,634	\$0	\$0	\$0	\$8,890
Allocated Liability Insurance	\$7,844	\$8,295	\$8,948	\$10,114	\$12,877
Allocated Wrkrs Comp Insurance	\$6,551	\$5,411	\$4,716	\$4,645	\$4,801
<b>TOTAL</b>	<b>\$263,414</b>	<b>\$253,883</b>	<b>\$237,059</b>	<b>\$226,351</b>	<b>\$299,893</b>

## Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Office Supplies	\$0	\$87	\$1,000	\$1,000	\$1,000
Other Supplies & Materials	\$960	\$967	\$2,000	\$2,000	\$2,000
Chemicals	\$0	\$0	\$1,500	\$1,500	\$1,500
Postage & Printing	\$1,144	\$1,128	\$2,000	\$2,000	\$2,000
Audit & Accounting Services	\$2,886	\$3,375	\$3,313	\$4,688	\$3,250
Bank & Fiscal Agent Fees	\$7,125	\$6,854	\$7,500	\$7,500	\$7,000
Personnel Services	\$0	\$0	\$3,500	\$3,500	\$0
Other Agencies	\$2,992	\$3,215	\$6,000	\$6,000	\$6,000
Facilities/Grounds Maintenance	\$1,125	\$1,080	\$2,500	\$2,500	\$20,000
Equipment Maintenance	\$5,369	\$474	\$15,000	\$15,000	\$15,000
Vehicle Maintenance	\$852	\$1,362	\$2,500	\$2,500	\$2,500
Utilities - Gas & Electric	\$19,468	\$18,071	\$23,000	\$30,000	\$40,000
Allocated IT Costs	\$15,056	\$11,073	\$19,850	\$19,850	\$23,520
Conference & Travel	\$0	\$0	\$5,000	\$5,000	\$5,000
Meetings & Training	\$1,957	\$288	\$4,500	\$4,500	\$1,000
Dues & Subscriptions	\$849	\$635	\$2,500	\$2,500	\$2,500
Allocated Property Insurance	\$2,411	\$3,195	\$3,550	\$2,748	\$3,500
Low Income Subsidy	\$1,288	\$1,350	\$1,500	\$1,500	\$1,500
Contract Services	\$16,304	\$5,956	\$20,000	\$20,000	\$20,000
Depreciation Expense	\$437	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$80,221</b>	<b>\$59,108</b>	<b>\$126,713</b>	<b>\$134,286</b>	<b>\$157,270</b>

## Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Machinery & Equipment < \$10k	\$0	\$827	\$5,000	\$5,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$827</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>

## TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Wastewater Collection	\$343,635	\$313,817	\$368,772	\$365,637	\$457,163
<b>TOTAL</b>	<b>\$343,635</b>	<b>\$313,817</b>	<b>\$368,772</b>	<b>\$365,637</b>	<b>\$457,163</b>

# Full-Time Staff Allocations

## Wastewater Collection Operations Department

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Proposed
Accounting Assistant	0.25	0.25	0.25	0.25
Administrative Assistant II	0.10	0.10	0.10	0.10
Deputy Director of HR & IT*	0.01	0.01	0.01	0.01
Deputy Public Works Director	0.05	0.05	0.05	0.05
Engineering Technician	0.05	0.05	0.05	0.05
Finance Director	0.08	0.08	0.08	0.08
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05
Public Works Director	0.05	0.05	0.05	0.05
Town Manager	0.05	0.05	0.05	0.05
Utilities Operator I	0.00	0.00	0.00	0.15
Utilities Operator II	0.55	0.55	0.55	0.40
Utility Operations Manager	0.10	0.10	0.10	0.10
Water System Maintenance Worker II	0.15	0.15	0.15	0.15
<b>TOTAL</b>	<b>1.49</b>	<b>1.49</b>	<b>1.49</b>	<b>1.49</b>



# Wastewater Utility Treatment Operations Fund Expenditures

Enterprise Fund 62 Department 4515



[Back to Table of Contents](#)

## Department Overview

The Wastewater Treatment Operations Division in the Public Works Department accounts for the funding for the operation and maintenance of the Wastewater Reclamation Facility (WWRF). The WWRF treats the wastewater generated by residential and commercial customers of the Town, the Veteran's Home of California - Yountville (Home), and Domaine Chandon in the unincorporated Napa County.

Facilities for Wastewater treatment operations include the WWRF, storage ponds, and recycled water facilities which include 5.5 miles of recycled water distribution pipelines and the effluent outfall that allows tertiary Title 22 unrestricted and disinfected secondary 2.2 effluent to be discharged to the Napa River per the requirements of the National Pollutant Discharge Elimination System (NPDES) Permit. This permit was renegotiated, renewed, and became effective on December 1, 2020. This document will serve as a regulatory road map for wastewater operations for the next five (5) years.

Approximately 50% of the division's expenses are paid under the terms of the agreement with the Veterans Home based on flow, solids loading, and strength of influent determined by weekly testing as required in the agreement with the Veterans Home. The remainder of the operating funding is provided through ratepayer service charges and interest income.

The WWRF operation is staffed with a Utility Operations Manager, and three certified Utility Operators in compliance with the December 1, 2020, National Pollutant Discharge Elimination System (NPDES) Permit for the WWRF. The NPDES Permit that is valid for the next five years includes new regulatory requirements for the WWRF. Town staff, with consultant assistance, compile a Report of Waste Discharge (ROWD) and several other documents that make up the annual document package required by the NPDES Permit.

Calendar year 2021 recycle water deliveries were +/-347 acre-feet of recycled water to our recycled water users who consist of five vineyard customers located in the unincorporated Napa County areas adjacent to Finnell Road and along Silverado Trail, Vintner's Golf Course and the truck filling station . This is approximately 94% of the total wastewater inflow. The other 6% consists of water in our pond system and water that is discharged to the river under strict permit conditions during periods of high flow.

## Fiscal Year 2021/2022 Accomplishments

- The Town implemented year five of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018. This includes a 12% wastewater rate increase.
- Continued with SCADA implementation to link critical processes of the Wastewater Treatment Plant to allow for remote monitoring and operations of the Wastewater Treatment Plant and associated facilities.

## Fiscal Year 2022/2023 Goals and Objectives

- Continue with SCADA implementation to link critical processes of the Wastewater Treatment Plant to allow for remote monitoring and operations of the Wastewater Treatment Plant and associated facilities.
- Continue development of internal operating policies and procedures.
- Continue to use iWorQ Asset Management Platform, GIS, and other platforms to improve efficiency and effectiveness.
- Complete 2022 Utility Rate Study.

## Budget Highlights

- The Town is saving \$12,525 as the result of paying off the interest-free Energy Efficiency Loan with Pacific Gas and Electric (PG&E) for the methane gas recapture project. The final payment on this loan will be in June 2022.

## *Did You Know?*

- In Fiscal Year 2021/2022, 94% of the treated recycled water was distributed to local agricultural vineyard and golf course customers for irrigation purposes. This is a great public-private partnership and beneficial reuse of recycled water.
- During an average day, it takes approximately 28 gallons of sodium hypochlorite (chlorine/bleach) to disinfect 300,000 gallons of treated effluent.

## Department Expenditures

WW Treatment Personnel Exp Table

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Salaries - Full Time	\$459,631	\$476,535	\$429,764	\$400,000	\$522,724
Salaries - Part Time	\$5,892	\$6,646	\$6,879	\$6,879	\$1,516
Overtime	\$2,718	\$2,627	\$4,200	\$4,200	\$5,000
Medicare & Fica	\$6,424	\$6,848	\$6,758	\$6,758	\$7,695
Deferred Compensation	\$27,652	\$26,848	\$29,429	\$29,429	\$35,036
Payment-In Lieu Health	\$6,011	\$4,624	\$5,250	\$5,250	\$450
Health Insurance	\$49,743	\$54,298	\$67,384	\$67,384	\$73,821
Dental Insurance	\$5,916	\$5,669	\$7,058	\$7,058	\$5,799
Vision Insurance	\$0	\$375	\$2,143	\$2,143	\$2,205
Life/Disability Insurance	\$3,891	\$4,039	\$4,895	\$4,895	\$4,661
Tuition Reimbursement	\$0	\$0	\$480	\$480	\$480
Automobile Allowance	\$0	\$0	\$1,620	\$1,620	\$1,644
Cell Phone Allowance	\$3,520	\$4,000	\$4,114	\$4,114	\$4,234
Other Employee Reimbursement	\$348	\$175	\$3,219	\$3,219	\$3,315
Pers Employer Rate	\$44,428	\$47,368	\$44,393	\$44,393	\$52,538
GASB 68 Pension Expense	\$55,065	\$35,759	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$23,727	\$32,673	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$44,394	\$0	\$0	\$0	\$0
Allocated PRSP - Payment to Trust	\$0	\$0	\$0	\$0	\$24,471
Allocated OPEB - Payment to Trust	\$51,353	\$0	\$0	\$0	\$24,471
Allocated Liability Insurance	\$24,210	\$25,288	\$27,202	\$30,749	\$36,295
Allocated Wrkrs Comp Insurance	\$20,225	\$16,498	\$14,338	\$14,122	\$13,537
TOTAL	\$787,694	\$750,270	\$659,124	\$632,691	\$819,894

## Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Office Supplies	\$1,386	\$626	\$1,500	\$1,500	\$1,500
Other Supplies & Materials	\$3,820	\$2,564	\$5,000	\$5,000	\$7,500
Chemicals	\$55,954	\$57,418	\$85,000	\$85,000	\$85,000
Postage & Printing	\$2,426	\$2,178	\$2,500	\$2,500	\$2,500
Audit & Accounting Services	\$2,886	\$3,375	\$3,313	\$4,688	\$4,600
Bank & Fiscal Agent Fees	\$7,125	\$6,900	\$7,500	\$7,500	\$7,500
Other Agencies	\$29,294	\$29,936	\$35,000	\$35,000	\$35,000
Facilities/Grounds Maintenance	\$6,942	\$2,245	\$7,500	\$7,500	\$7,500
Equipment Maintenance	\$29,248	\$22,983	\$40,000	\$40,000	\$40,000
Vehicle Maintenance	\$3,222	\$673	\$3,000	\$3,000	\$3,000
Utilities - Gas & Electric	\$105,492	\$124,475	\$125,000	\$125,000	\$125,000
Waste Disposal & Recycling	\$18,579	\$18,977	\$0	\$0	\$0
Allocated IT Costs	\$49,030	\$36,076	\$57,170	\$57,170	\$67,730
Conference & Travel	\$700	\$0	\$4,000	\$4,000	\$2,000
Meetings & Training	\$1,450	\$0	\$5,000	\$5,000	\$2,500
Dues & Subscriptions	\$3,081	\$3,766	\$3,500	\$3,500	\$3,500
Allocated Property Insurance	\$4,821	\$6,389	\$7,100	\$5,497	\$7,000
Contract Services	\$101,120	\$114,790	\$120,000	\$135,000	\$190,500
<b>TOTAL</b>	<b>\$426,576</b>	<b>\$433,372</b>	<b>\$512,083</b>	<b>\$526,855</b>	<b>\$592,330</b>

## Capital Outlay

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Machinery & Equipment < \$10k	\$5,000	\$0	\$5,000	\$5,000	\$5,000
<b>TOTAL</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

## Energy Efficiency Loan

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Principal	\$12,525	\$12,525	\$12,525	\$12,525	\$0
<b>TOTAL</b>	<b>\$12,525</b>	<b>\$12,525</b>	<b>\$12,525</b>	<b>\$12,525</b>	<b>\$0</b>

## TOTAL BUDGET

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Wastewater Treatment O&M	\$1,219,270	\$1,183,642	\$1,188,732	\$1,177,071	\$1,417,224
<b>TOTAL</b>	<b>\$1,219,270</b>	<b>\$1,183,642</b>	<b>\$1,188,732</b>	<b>\$1,177,071</b>	<b>\$1,417,224</b>

# Full-time Staff Allocations

## Wastewater Treatment Operations Department

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Proposed
Accounting Assistant	0.25	0.25	0.25	0.25
Administrative Assistant II	0.10	0.10	0.10	0.10
Deputy Director of HR & IT*	0.01	0.01	0.01	0.01
Deputy Public Works Director	0.10	0.10	0.10	0.10
Engineering Technician	0.10	0.10	0.10	0.10
Finance Director	0.08	0.08	0.08	0.08
Financial Analyst/Accountant II	0.05	0.05	0.05	0.05
Management Analyst II	0.20	0.20	0.20	0.20
Public Works Director	0.20	0.20	0.20	0.20
Town Manager	0.10	0.10	0.10	0.10
Utilities Operator I	0.00	0.00	0.00	0.80
Utilities Operator II	2.30	2.30	2.30	1.50
Utility Operations Manager	0.80	0.80	0.80	0.80
<b>TOTAL</b>	<b>4.29</b>	<b>4.29</b>	<b>4.29</b>	<b>4.29</b>

# Wastewater Utility Treatment Capital Recovery Fund Expenditures

Enterprise Fund 63 Department 4518



[Back to Table of Contents](#)

## [Department Overview](#)

The Town of Yountville Wastewater Reclamation Facility (WWRF) Capital Recovery Fund is a subsidiary fund of the Wastewater Utility Operating Fund. The Fund accounts for construction, replacement, and modernization of WWRF infrastructure improvements and major equipment. Funding is provided both by the Veterans Home and the Wastewater Utility Operating Fund.

The Veterans Home contributes a minimum of \$50,000 to cover capital costs. The Veterans Home is billed all for expenses exceeding their \$50,000 contribution, which is based on 50% of planned capital costs. This is consistent with the agreement between the Town and Veteran Homes. The total Fiscal Year 2022/2023 share of the 50% proposed costs are estimated to be \$617,250.

## [Fiscal Year 2021/2022 Accomplishments](#)

- In partnership with PG&E (and subject to their schedule), completed the construction of the electrical infrastructure necessary to support the Wastewater Reclamation Facility Office Modernization Project.
- The Town implemented year five of the five-year water and wastewater utility rates that were adopted by Town Council on February 20, 2018.

## [Fiscal Year 2022/2023 Goals and Objectives](#)

- Construction of Wastewater Reclamation Facility Office Modernization Project (WW-0011).
- Seek to acquire a USDA long-term, low interest loan as a funding mechanism for the office modernization project.

## [Budget Highlights](#)

- The Town obtained a low-interest loan from the State Water Resources Board for wastewater system improvements for 2,717,196 in June 2014. This year \$164,661 (\$150,448 in principal and \$14,213 in

interest) is budgeted for debt service. The outstanding balance of the loan on June 30, 2022, will be \$748,044. The loan is scheduled to be paid in full in November 2026.

- This fund is able to meet the 5% of asset value Reserve for Emergency Capital Replacement that was established in the 2018 Utility Rate Study.

## Did You Know?

- In the United States, the first sewage treatment plant using chemical precipitation was built in Worcester, Massachusetts, in 1890.

## Revenue & Transfers In

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 29,033	\$ 11,692	\$ 15,000	\$ 7,000	\$ 7,500
(3695) System Replacement Fees	168,512	188,128	206,700	206,700	216,000
(3690) Capital Recovery Fees	190,602	156,533	351,500	258,101	617,250
(3962) Interfund Transfer - WW Utility Ops	1,000,000	1,600,000	500,000	500,000	200,000
<b>Total</b>	<b>\$ 1,388,148</b>	<b>\$ 1,956,353</b>	<b>\$ 1,073,200</b>	<b>\$ 971,801</b>	<b>\$ 1,040,750</b>

## Expenditures Out

### Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
<b>Capital Improvements</b>	\$98,152	\$69,537	\$703,000	\$251,202	\$1,329,500
<b>Depreciation Expense</b>	\$341,796	\$204,688	\$265,000	\$265,000	\$265,000
<b>Principal</b>	\$1,212,953	\$144,890	\$147,643	\$147,643	\$150,448
<b>Principal - Contra Expense</b>	-\$1,212,953	-\$144,890	\$0	\$0	\$0
<b>Interest</b>	\$28,377	\$18,051	\$17,018	\$17,018	\$14,213
<b>TOTAL</b>	<b>\$468,325</b>	<b>\$292,276</b>	<b>\$1,132,661</b>	<b>\$680,863</b>	<b>\$1,759,161</b>

## Capital Projects Detail

(detail of Capital Improvement expenditure line item)

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
<b>Wastewater and Water Reclamation Projects</b>					
(WW-0011) Joint Treatment Plant Office Modernization	\$71,089	\$39,207	\$500,000	\$25,000	\$803,000
(WW-0012) SCADA Controls	\$0	\$23,160	\$50,000	\$50,000	\$50,000
(WW-0015) Video and Repair Line at JTP	\$12,000	\$0	\$0	\$0	\$0
(WW-0020) Clean and Inspect Primary/Secondary Digester	\$0	\$0	\$35,000	\$35,000	\$35,000
(WW-0021) Assess Outfall Pipe to Napa River	\$0	\$0	\$40,000	\$40,000	\$0
(WW-0022) Epoxy Scum Wall	\$15,062	\$0	\$0	\$0	\$0
(WW-0032) Safety Net and Safety Hinged Doors at Hand Well Access	\$0	\$0	\$0	\$0	\$20,000
(WW-0033) Pump Station Assessment and Capacity Evaluation	\$0	\$0	\$0	\$0	\$40,000
(WW-0034) WWTP Basin Assessment, Maintenance, and Repair	\$0	\$0	\$0	\$0	\$300,000
(WW-4023) Plant Equipment Replacement	\$0	\$7,170	\$78,000	\$101,202	\$81,500
<b>WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL</b>	<b>\$98,151</b>	<b>\$69,537</b>	<b>\$703,000</b>	<b>\$251,202</b>	<b>\$1,329,500</b>
<b>TOTAL</b>	<b>\$98,151</b>	<b>\$69,537</b>	<b>\$703,000</b>	<b>\$251,202</b>	<b>\$1,329,500</b>

# Summary of Fund Balance Activity

Town of Yountville  
WASTEWATER TREATMENT CAPITAL RECOVERY  
Wastewater Fund 63 - Department 4518

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 5,854,787	\$ 6,845,699	\$ 8,237,825	\$ 8,548,983	\$ 8,914,921
Total Revenue	\$ 168,512	\$ 188,128	\$ 206,700	\$ 206,700	\$ 216,000
Total Expenditures	\$ 468,324	\$ 292,276	\$ 1,132,661	\$ 680,863	\$ 1,759,161
Total Non-Operating Revenue & Transfers	\$ 1,219,635	\$ 1,768,225	\$ 866,500	\$ 765,101	\$ 824,750
Depreciable Capital Projects*	71,089	39,207	550,000	75,000	853,000
■ ENDING FUND BALANCE	\$ 6,845,699	\$ 8,548,983	\$ 8,728,364	\$ 8,914,921	\$ 9,049,510
Net Change in Fund Balance	990,912	1,703,284	490,539	365,938	134,589
<b>FUND BALANCE ALLOCATIONS</b>					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	303,290	303,290	295,097
Reserved for Emergency Debt Service per 2018 Utility Rate Study (0.5 year debt service)	-	-	82,331	82,331	82,331
Assigned for State Water Resources Board loan**	1,040,576	895,687	895,687	748,044	748,044
Portion of Fund Balance applicable to Capital Assets	6,248,615	6,083,135	6,065,792	6,065,792	5,901,945
Unreserved	(443,492)	1,570,161	1,381,264	1,715,464	2,022,093
■ Total Fund Balance	\$ 6,845,699	\$ 8,548,983	\$ 8,728,364	\$ 8,914,921	\$ 9,049,510

# Wastewater Utility Collection Capital Improvement Fund Expenditures

Enterprise Fund 64 Department 4519



[Back to Table of Contents](#)

## Department Overview

The Wastewater Collection Capital Improvement Fund is a subsidiary fund of the Wastewater Enterprise Fund. The Fund accounts for acquisition and depreciation of wastewater collection system improvements and equipment. System replacement fees, connection fees, and developer fees are sources of revenue for this fund.

Capital Improvement Projects for the Wastewater Treatment Plant are included in Fund 63 Department 4518. On February 20, 2018, Town Council adopted a wastewater rate structure that included a 12% rate increase per year in Fiscal Year 2022/2023. In 2022 the Town hired a rate consultant to prepare a wastewater rate structure for the next five years. Those rates, when adopted will be incorporated into the operations and Capital Improvements Projects budgets.

## Fiscal Year 2021/2022 Accomplishments

- Continued to allocate funds to the Collections Replacement Fund for future wastewater collections system and pump station equipment repair/ replacement.
- Completed Annual Inflow and Infiltration Reduction Program (WW-2022).
- Continued to allocate funds to the Sewer Main Replacement and Repair Program (WW-3021).

## Fiscal Year 2022/2023 Goals and Objectives

- Allocate funds to Collections Replacement Fund for future wastewater collections system and pump station equipment repair/ replacement.
- Complete Annual Inflow and Infiltration Reduction Program (WW-2023).
- Allocate funds to the Sewer Main Replacement and Repair Program (WW-3023).

## Budget Highlights

- \$29,991 is budgeted as a transfer to Debt Service Fund 53 to cover the Wastewater Capital proportionate share of the 2020 Direct Placement Financing for the Madison/Yount Sewer Project.
- In Fiscal Year 2022/2023 this fund will be able to meet the 5% of asset value Reserve for Emergency Capital Replacement that was established in the 2018 Utility Rate Study.



## Did You Know?

- The primary funding source for this capital improvement fund is the Wastewater Utility Operating Fund 62. In Fiscal Year 2022/2023 Fund 62 will contribute \$600,000 towards Wastewater Utility Collection Capital Improvement projects.
- The first modern flush toilet was invented by Sir John Harington of England in 1586.

## Revenue & Transfers In

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 5,391	\$ 1,648	\$ 2,500	\$ 1,000	\$ 2,000
(3799) Allocate Impact Fees	20,673	0	0	0	0
(3962) Interfund Transfer - WW Utility Ops	550,000	350,000	500,000	500,000	600,000
<b>Total</b>	<b>\$ 576,064</b>	<b>\$ 351,648</b>	<b>\$ 502,500</b>	<b>\$ 501,000</b>	<b>\$ 602,000</b>

## Expenditures and Transfers Out

WW Capital Fund 64 Exp Table

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
<b>Capital Improvements</b>	<b>\$265,254</b>	<b>\$108</b>	<b>\$434,500</b>	<b>\$589,500</b>	<b>\$193,000</b>
<b>Utility Systems</b>	<b>\$37,704</b>	<b>\$13,345</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation Expense</b>	<b>\$106,016</b>	<b>\$63,642</b>	<b>\$110,000</b>	<b>\$71,000</b>	<b>\$72,000</b>
<b>Interfund Transfer - Debt Svc (2013)</b>	<b>\$28,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interfund Transfer-Debt Svc (2020)</b>	<b>\$0</b>	<b>\$29,838</b>	<b>\$29,755</b>	<b>\$29,755</b>	<b>\$29,991</b>
<b>TOTAL</b>	<b>\$437,401</b>	<b>\$106,933</b>	<b>\$574,255</b>	<b>\$690,255</b>	<b>\$294,991</b>

## Capital Projects Detail

Capital Improvements and Utility Systems Detail

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
<b>Wastewater and Water Reclamation Projects</b>					
(WW-0023) Pipe Burst Town Force Main	\$0	\$13,346	\$0	\$0	\$0
(WW-0026) Replacement Pump Station Pump	\$37,703	\$0	\$0	\$0	\$0
(WW-2023) Inflow and Infiltration Reduction (A-line)	\$116,819	\$26	\$337,000	\$337,000	\$91,000
(WW-3023) Sewer Main Replacement and Repair	\$148,135	\$82	\$84,500	\$239,500	\$88,500
(WW-5023) Pump Station Equipment Replacement	\$0	\$0	\$13,000	\$13,000	\$13,500
<b>WASTEWATER AND WATER RECLAMATION PROJECTS TOTAL</b>	<b>\$302,657</b>	<b>\$13,454</b>	<b>\$434,500</b>	<b>\$589,500</b>	<b>\$193,000</b>
<b>TOTAL</b>	<b>\$302,657</b>	<b>\$13,454</b>	<b>\$434,500</b>	<b>\$589,500</b>	<b>\$193,000</b>



# Summary of Fund Balance Activity

Town of Yountville  
WASTEWATER COLLECTION CAPITAL IMPROVEMENT FUND  
Wastewater Fund 64 - Department 4519

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,139,571	\$ 2,315,937	\$ 2,372,328	\$ 2,560,650	\$ 2,371,395
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 408,973	\$ 77,096	\$ 544,500	\$ 660,500	\$ 265,000
Total Non-Operating Revenue & Transfers	\$ 547,636	\$ 321,809	\$ 472,745	\$ 471,245	\$ 572,009
■ ENDING FUND BALANCE	\$ 2,315,937	\$ 2,560,650	\$ 2,300,573	\$ 2,371,395	\$ 2,678,404
Net Change in Fund Balance	176,366	244,713	(71,755)	(189,255)	307,009
<b>FUND BALANCE ALLOCATIONS</b>					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	-	-	106,077	107,808	101,105
Portion of Fund Balance applicable to Capital Assets	-	2,138,149	2,121,544	2,121,544	2,022,109
Unreserved	2,315,937	422,501	72,952	142,043	555,190
■ Total Fund Balance	\$ 2,315,937	\$ 2,560,650	\$ 2,300,573	\$ 2,371,395	\$ 2,678,404

# Sewer Connection Impact Fee Fund

Enterprise Fund 65



[Back to Table of Contents](#)

## Department Overview

The Sewer Connection Impact Fee Fund was established in June 2005 with the adoption of 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 collected on new residential and commercial development, conversions, and expansions as provided in Municipal Code Section 3.40.

The Town continues to near build out and impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's wastewater system.

## Fiscal Year 2021/2022 Accomplishments

- Collected impact fees from 2 residential development projects at the time of building permit issuance, for a total of \$17,716.

## Fiscal Year 2022/2023 Goals and Objectives

- Allocate any Impact Fees collected.

## Budget Highlights

- Current practice is not to budget impact fees as development is limited in number and timing is difficult to predict.

## *Did You Know?*

- Impact Fees are increased annually in July based on the Engineering News-Record (ENR) Construction Cost Index adjustment.

## Revenue & Expenses

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	20,673	0	0	17,716	0
(3799) Allocate Impact Fees	-20,673	0	0	-17,716	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## Summary of Fund Balance Activity

### Town of Yountville SEWER CONNECTION IMPACT FEE FUND Wastewater Fund 65

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 20,673	\$ -	\$ -	\$ 17,716	\$ -
Total Non-Operating Revenue & Transfers	\$ (20,673)	\$ -	\$ -	\$ (17,716)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-