

Water Utility Funds Summary

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Water Utility Enterprise Fund Descriptions

Water Drought Reserve Fund (57)

Established by Council policy to account for \$2 million reserve for water purchases on the spot market in the event of a drought.

Water Connection Impact Fee Fund (58)

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

Water Utility Capital Improvements Fund (60)

Accounts for acquisition of water system improvements and major equipment.

Water Utility Operating Fund (61-4505 & 61-4507)

Accounts for water revenue from user fees, operating expenses to distribute water to customers, purchases of water primarily from the Veterans Home Rector Reservoir, and conservation efforts.

The two operating expenditure departments are:

- Water Operations and Distributions (Fund 61 Department 4505)
- Water Utility Purchases and Conservation (Fund 61 Department 4507)

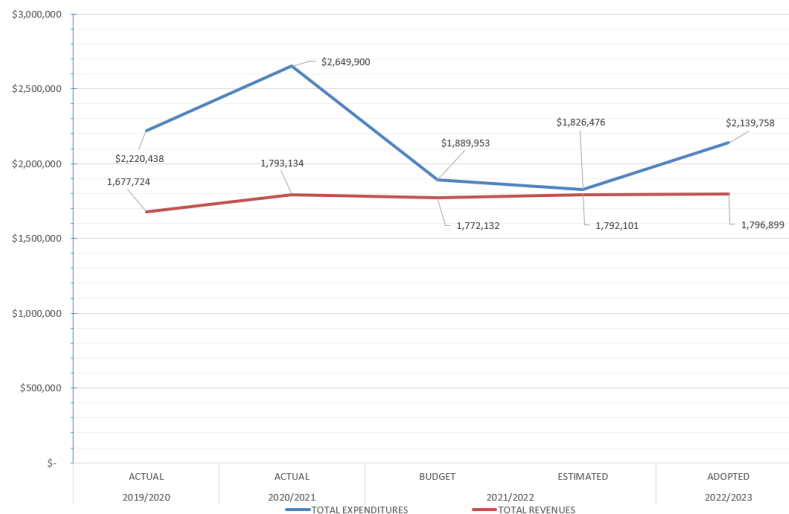
Aggregate Water Funds Summary

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

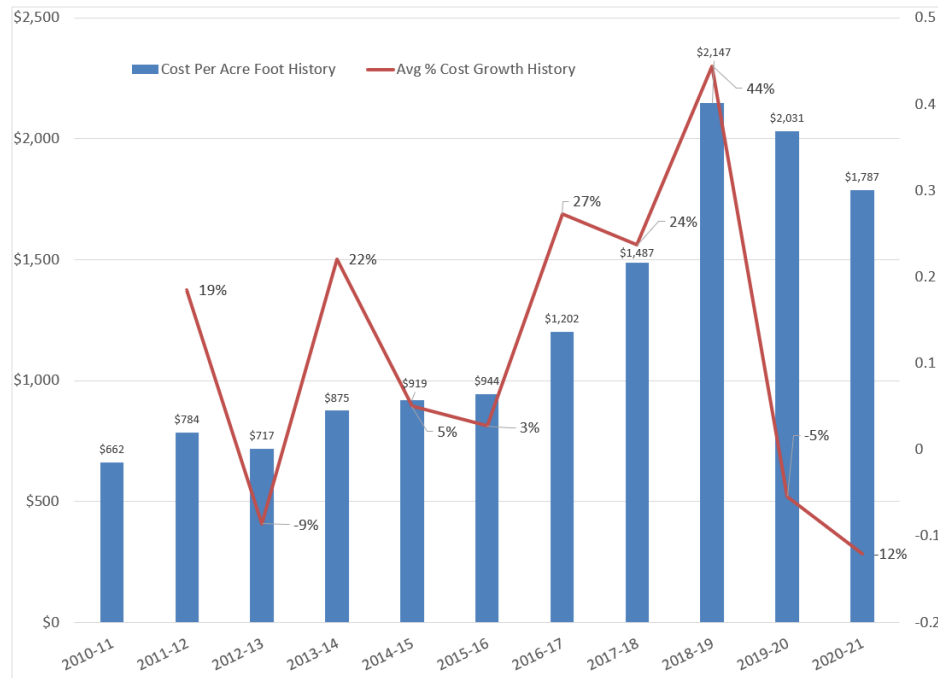
Town of Yountville AGGREGATE WATER FUNDS SUMMARY Fiscal Year 2022/2023

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
REVENUE					
Residential Sales (61)	887,679	972,015	983,643	983,643	950,000
NonProfit Sales (61)	105,908	119,026	118,029	118,029	118,800
Commercial Sales (61)	354,304	374,263	377,184	377,184	398,400
Other Services (61)	110,702	136,123	145,101	154,664	183,250
State Revenue (61)	450	660	-	-	-
Miscellaneous (61)	273	-	-	322	-
System Replacement Fees (60)	110,742	118,275	126,685	126,685	130,800
Water Collection Impact Fees (60/58)	58,982	71,935	-	11,599	-
Investment Earnings	47,396	(513)	19,990	14,350	14,149
Total Revenue	\$ 1,676,436	\$ 1,791,784	\$ 1,770,632	\$ 1,786,476	\$ 1,795,399
EXPENDITURES					
Utility Distribution & Operations (61)	521,184	499,095	549,178	555,487	711,231
Utility Purchase & Conservation (61)	1,300,898	1,087,305	1,126,595	1,093,489	1,153,078
Utility Capital Improvements (60)	398,356	1,063,500	214,180	177,500	275,449
Total Expenditures	\$ 2,220,438	\$ 2,649,900	\$ 1,889,953	\$ 1,826,476	\$ 2,139,758
INTERFUND TRANSFERS - IN/(OUT)					
Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	5,625	1,500
Transfer In/(Out) Water Capital (60)	200,000	-	-	-	-
Transfer In / (Out) Water Operating (61)	-	-	-	-	-
Transfer In/(Out) - Drought Reserve Fund (57)	(200,000)	-	-	-	-
Total Net Transfers	\$ 1,288	\$ 1,350	\$ 1,500	\$ 5,625	\$ 1,500
Excess (Deficiency) After Transfers	\$ (542,714)	\$ (856,766)	\$ (117,821)	\$ (34,375)	\$ (342,859)

Aggregate Water Funds Revenues and Expenditures



Cost Per Acre Foot Water Purchase History



Aggregate Water Expenditure Summary by Category

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

Town of Yountville AGGREGATE WATER FUNDS Expenditure Summary by Category

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
PERSONNEL					
Salaries	284,377	307,984	307,248	307,248	366,839
Benefits	65,470	73,935	97,063	89,058	99,801
* PERS Emplr Rate/Pension Expense	79,668	54,867	35,478	35,478	41,356
Allocated - Workers Comp, Liability, OPEB	47,283	45,013	26,490	28,605	70,613
Total Personnel	\$ 476,798	\$ 481,799	\$ 466,278	\$ 460,389	\$ 578,609
SUPPLIES & SERVICES					
Supplies & Services	93,546	65,466	107,995	101,887	139,200
Contract Services	18,168	19,503	35,000	57,000	65,000
Total Supplies & Services	\$ 111,715	\$ 84,969	\$ 142,995	\$ 158,887	\$ 204,200
CAPITAL OUTLAY					
Capital Outlay	311,272	1,005,203	102,000	100,200	200,000
Total Capital Outlay	\$ 311,272	\$ 1,005,203	\$ 102,000	\$ 100,200	\$ 200,000
DEBT SERVICE					
Debt Service	-	-	-	11,000	9,949
Total Debt Service	\$ -	\$ -	\$ -	\$ 11,000	\$ 9,949
WATER PURCHASES					
Water Purchases	1,229,569	1,017,707	1,060,000	1,025,000	1,075,000
Total Water Purchases	\$ 1,229,569	\$ 1,017,707	\$ 1,060,000	\$ 1,025,000	\$ 1,075,000
DEPRECIATION EXPENSE					
Depreciation Expense	91,084	60,222	118,680	71,000	72,000
Total Depreciation Expense	\$ 91,084	\$ 60,222	\$ 118,680	\$ 71,000	\$ 72,000
TOTAL EXPENSES	\$ 2,220,438	\$ 2,649,900	\$ 1,889,953	\$ 1,826,476	\$ 2,139,758

*Includes adjustment for GASB 68

Water Utility Operating Fund Summary

Summary overview of revenues and expenses related to water utility operation, distribution, purchases, and conservation.

Town of Yountville WATER UTILITY OPERATING FUND SUMMARY

Fund 61	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 238,503	\$ (115,776)	\$ (173,076)	\$ (108,979)	\$ (110,638)
OPERATING REVENUE					
Residential Sales	887,679	972,015	983,643	983,643	950,000
Non Profit Sales	105,908	119,026	118,029	118,029	118,800
Commercial Sales	354,304	374,263	377,184	377,184	398,400
Other Services	110,702	136,123	145,101	154,664	183,250
Other Revenue	723	660	-	7,822	-
Total Operating Revenue	\$ 1,459,316	\$ 1,602,087	\$ 1,623,957	\$ 1,641,342	\$ 1,650,450
OPERATING EXPENSES					
Personnel	476,798	481,799	466,278	460,389	578,609
Supplies & Services	111,715	84,969	142,995	158,887	204,200
Capital Outlay	4,000	1,925	6,500	4,700	6,500
Water Purchases	1,229,569	1,017,707	1,060,000	1,025,000	1,075,000
Total Operating Expenses	\$ 1,822,082	\$ 1,586,400	\$ 1,675,773	\$ 1,648,976	\$ 1,864,309
NET OPERATING INCOME (LOSS)	\$ (362,766)	\$ 15,687	\$ (51,816)	\$ (7,634)	\$ (213,859)
NON-OPERATING REVENUE, EXPENSES & TRANSFERS					
301 Investment Earnings	7,199	(10,240)	350	350	200
901 Interfund Transfer - Low Income Subsidy (01)	1,288	1,350	1,500	5,625	1,500
900 Transfer to Water Capital (60)	-	-	-	-	-
Total Non-Operating Revenue, Expenses & Transfers	\$ 8,487	\$ (8,890)	\$ 1,850	\$ 5,975	\$ 1,700
■ ENDING FUND BALANCE	\$ (115,776)	\$ (108,979)	\$ (223,042)	\$ (110,638)	\$ (322,797)
Fund Balance as Percent of Operating Expenses	-6%	-7%	-13%	-7%	-17%
Net Change in Fund Balance	(354,279)	6,797	(49,966)	(1,659)	(212,159)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Operations per 2018 Utility Rate Study (30% of operating expenses)	-	-	502,732	467,388	559,293
Unreserved	(115,776)	(108,979)	(725,774)	(578,026)	(882,090)
■ Total Fund Balance	\$ (115,776)	\$ (108,979)	\$ (223,042)	\$ (110,638)	\$ (322,797)

Water Operating Revenues by Category

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
(3301) Interest Income	\$ 166	\$ 307	\$ 350	\$ 350	\$ 200
(3302) Investment Market Adjustment	7,033	-10,546	0	0	0
(3220) Administrative Fines - Penalties	0	0	0	7,500	0
(3409) Other State Revenues	450	661	0	0	0
(3610) Residential	573,873	615,932	624,050	624,050	614,000
(3611) Multi Residential	92,653	102,044	103,723	103,723	108,000
(3612) Mobile Home	96,511	115,888	115,111	115,111	90,000
(3613) Condominium	77,702	81,796	83,926	83,926	84,000
(3614) Residential-outside	46,940	56,356	56,833	56,833	54,000
(3620) Church-nonprofit Group	43,188	51,146	50,112	50,112	48,000
(3621) Town Use	62,720	67,880	67,917	67,917	70,800
(3630) Resturant-bar	67,106	62,298	64,416	64,416	72,000
(3631) Hotel/inn	177,142	192,279	192,594	192,594	198,000
(3632) Other Commerical	68,325	74,739	74,978	74,978	78,000
(3633) Multi Commerical	41,732	44,947	45,196	45,196	50,400
(3660) Other Service Charges	10,807	-115	0	9,061	12,000
(3661) Fireline	99,496	135,238	145,101	145,101	171,000
(3662) Meter Sets	400	1,000	0	502	250
(3800) Miscellaneous Revenue	273	0	0	322	0
(3901) Interfund Transfer - From General Fund	1,288	1,350	1,500	5,625	1,500
Total	\$ 1,467,803	\$ 1,593,198	\$ 1,625,807	\$ 1,647,317	\$ 1,652,150

Water Utility Operations & Distribution Department Expenditures

Enterprise Fund 61 Department 4505



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Department Overview

The Water Utility Operations Division supports the operation and maintenance of the Town's water distribution system. The Town purchases water from the California Department of Veterans Affairs' (CalVET) Rector Water Treatment Plant along with the City of Napa's Utility Department and also produces water from the Town's own groundwater well. The Water Division operates the water pipeline system to deliver and meter potable drinking water to the Town's residential, commercial, and public facilities water customers within the Town Limits along with thirty water customers located outside the Town Limits. The California Veterans Home in Yountville is owned and operated by CalVET who is responsible for the operations of its own water distribution system serving their campus.

The Water Operations Division is responsible for the regulatory compliance, operation and maintenance of the Town's water distribution system including:

- Two points of connection to the CalVET's water system
- Two points of connection to the City of Napa's water system
- Yountville Water Well No. 1
- 10.7 miles of water distribution pipelines
- 832 service connections and meters
- 28 Town-owned backflow prevention devices

The Utility Operations Manager supervises one Water Systems Maintenance Worker and other Public Works Utilities staff as necessary to operate and maintain the water distribution system. Utility Department staff operate, monitor, and maintain the water supply at the two CalVET points of supply, the two City of Napa interties and produce water as needed from the Town's water well. The Town utilizes outside contractors for most repairs to the distribution system and the construction of any new or replacement water facilities.

To ensure regulatory compliance Utility Operations staff take monthly, quarterly, annual, and semi-annual water samples from the distribution system for testing and reporting to the California State Water Resources Control Board, Division of Drinking Water (SWRCB, DDW). The Town shares this information with all water customers by publishing and distributing the Town's Annual Consumer Confidence Report.

The Division utilizes a cellular network meter reading system to electronically read water meters remotely continuously and for each monthly billing cycle. The Beacon Eye on Water system provides real-time water monitoring and data production for the water flow through all of the Town's water meters. Doing so allows staff to manage water loss with the ability to identify water leaks, overwatering, improper daily irrigation, and sensing backflow activity which helps operations staff keep the distribution system safe for all customers. This water data as well as leak alerts is available to all water customers from any smart device with an internet connection using the "Eye on Water System" application.

The water rate structure includes three components: a fixed system service charge based on meter size, a system replacement fee, and a water consumption charge based on actual water usage by the customer. Funding for this department is provided through user charges and interest income.

Water Operations Background Information:

The Town of Yountville normally receives over 500 acre-feet of domestic drinking water from the CalVET Rector Water Treatment Plant and may receive up to 25 acre-feet from the City of Napa water system. With the drought in effect, the Town was put on notice that CalVET would be delivering only 400 acre-feet of water for the current fiscal year 2021/2022 and also for this budget's fiscal year 2022/2023. Therefore, the Town adopted and remains in a Phase 2 Water Shortage Emergency with the goal of achieving a 20% reduction in Rector water use. The Town also activated the Town's water well, upgrading it from an emergency well to an operating well to use as needed to supplement the Town's water supply.

Water conservation efforts remain in the foreground as the Town's water customers collectively attempt to achieve that conservation goal. Water conservation is reported monthly to Town Council at such time, the previous month's water use is compared to the same month in the prior year. The results of conservation efforts have hovered both above and below that 20% goal on a month-to-month basis.

Water conservation measures include a maximum allowable daily use based on water customer category, daily and time restrictions on when irrigation may occur and prohibitions against overwatering and wasteful water runoff. The Town takes an education first approach with water customers who are violating the water conservation regulation. That effort starts with courtesy door hanger as the first contact, an informal letter as a courtesy notice of violation as the second contact followed by a formal letter as the notice of violation and order to abate. Water customers are also encouraged to download and use the Eye on Water application to understand their own water use and maximize their own conservation efforts.

Fiscal Year 2021/2022 Accomplishments

- Complete and electronically distribute the 2021 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Implemented Phase 2 Water Shortage Emergency Operations to meet the goal of only 400 acre-feet of water from Rector Water Treatment Plant.
- Continue to promote water conservation to all water customers in order to achieve the 20% conservation goal.

Fiscal Year 2022/2023 Goals and Objectives

- Complete and electronically distribute the 2022 Consumer Confidence Report that gives detailed information regarding the water supplied to all water customers.
- Continue to improve and enhance employee training and safety program, cross-training and "job shadowing" within the Utility Operations Division.
- Continue to utilize and increase use of GIS and Orion cellular water meter reading technologies to help improve efficiency and effectiveness.
- Continue to encourage utility customers to sign up for the [Eye on Water](#) consumption tracking program.

Budget Highlights

- Utilizing the Town's Municipal Well to supplement available water supply which results in additional utility, chemical, and laboratory costs.
- \$1,500 from the General Fund is being transferred in for the Low-Income Subsidy Program.

Did You Know?

- An Acre-Foot of water is 325,851 gallons, enough to fill 1,000 swimming pools of water.
- Yountville serves 30 out of town water customers dating back to incorporation in 1965.
- 48 bacteriological tests are performed each year from our sampling stations to ensure clean, high quality water is delivered to our town daily.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
Salaries - Full Time	\$231,613	\$253,328	\$252,357	\$252,357	\$315,980
Salaries - Part Time	\$9,426	\$10,633	\$11,006	\$11,006	\$3,032
Overtime	\$1,199	\$768	\$2,200	\$2,200	\$2,200
Medicare & Fica	\$3,414	\$4,079	\$4,501	\$4,501	\$4,814
Deferred Compensation	\$14,523	\$15,831	\$18,321	\$18,321	\$22,496
Payment-In Lieu Health	\$0	\$0	\$1,800	\$1,800	\$1,500
Health Insurance	\$32,585	\$37,168	\$44,975	\$39,500	\$45,659
Dental Insurance	\$3,263	\$3,772	\$4,263	\$4,263	\$4,270
Vision Insurance	\$210	\$0	\$1,118	\$1,118	\$1,243
Life/Disability Insurance	\$1,844	\$2,328	\$2,703	\$2,703	\$2,797
Tuition Reimbursement	\$0	\$0	\$660	\$660	\$660
Automobile Allowance	\$0	\$0	\$1,980	\$1,980	\$2,004
Cell Phone Allowance	\$240	\$640	\$2,146	\$2,146	\$2,386
Other Employee Reimbursement	\$175	\$175	\$1,569	\$1,569	\$1,762
Pers Employer Rate	\$24,236	\$29,962	\$30,767	\$30,767	\$36,195
GASB 68 Pension Expense	\$18,635	\$17,445	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$11,575	\$15,940	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$25,634	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$15,375
Allocated OPEB - Payment to Trust	\$27,801	\$0	\$0	\$0	\$15,376
Allocated Liability Insurance	\$13,109	\$13,737	\$14,916	\$16,851	\$22,470
Allocated Wrkrs Comp Insurance	\$10,950	\$8,961	\$7,862	\$7,744	\$8,379
TOTAL	\$407,282	\$414,768	\$403,142	\$399,484	\$508,597

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
Office Supplies	\$0	\$1	\$300	\$300	\$300
Other Supplies & Materials	\$2,973	\$3,423	\$6,000	\$6,000	\$8,000
Chemicals	\$285	\$406	\$1,500	\$8,500	\$12,000
Postage & Printing	\$2,715	\$2,605	\$4,500	\$3,500	\$4,500
Audit & Accounting Services	\$5,773	\$6,250	\$6,625	\$8,375	\$6,625
Bank & Fiscal Agent Fees	\$14,249	\$13,707	\$15,000	\$15,000	\$15,000
Other Agencies	\$5,498	\$5,498	\$7,500	\$10,318	\$7,500
Facilities/Grounds Maintenance	\$33,479	\$18,224	\$30,000	\$6,000	\$30,000
Equipment Maintenance	\$3,383	\$478	\$4,000	\$4,000	\$4,000
Vehicle Maintenance	\$4,629	\$838	\$2,500	\$2,500	\$5,000
Utilities - Gas & Electric	\$0	\$0	\$0	\$12,000	\$15,000
Allocated IT Costs	\$6,872	\$5,053	\$9,060	\$9,060	\$10,710
Conference & Travel	\$2,959	\$38	\$5,000	\$1,000	\$2,500
Meetings & Training	\$3,823	\$300	\$5,000	\$1,000	\$2,500
Dues & Subscriptions	\$1,397	\$1,534	\$2,500	\$2,500	\$2,500
Allocated Property Insurance	\$2,411	\$3,195	\$3,550	\$2,749	\$3,500
Low Income Subsidy	\$1,288	\$1,350	\$1,500	\$1,500	\$1,500

Water Utility Purchases & Conservation Department Expenditures

Enterprise Fund 61 Department 4507



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[Department Overview](#)

The Town of Yountville has a long-term contract with the State of California Veterans Home to purchase water from Rector Reservoir located northeast of the Town limits along the Silverado Trail. Water purchase costs are accounted for in this department including Rector Reservoir water and City of Napa on a limited basis. The cost per acre foot varies with the amount of water purchased and Veterans Home costs to store and treat the water provided to the Town. Historical information on the amount of water purchased and its cost is shown in the table below (variances due to rounding):

Fiscal Year	Acre Feet Purchased	Cost Per Acre Foot	Total Cost
2006/07	522	\$500	\$260,770
2007/08	513	\$582	\$299,170
2008/09	507	\$667	\$338,085
2009/10	497	\$728	\$394,640
2010/11	514	\$657	\$337,517
2011/12	559	\$748	\$438,256
2012/13	581	\$665	\$391,332
2013/14	612	\$803	\$491,362
2014/15	604	\$919	\$525,953
2015/16	614	\$793	\$487,130
2016/17	429	\$1,202	\$515,804
2017/18	479	\$1,487	\$712,648
*2018/19	358	\$2,147	\$768,508
2019/20	544	\$2,031	\$1,105,408
2020/21	556	\$1,787	\$993,325
2021/2022 Estimated	400	\$2,500	\$1,000,000 estimate
2022/2023 Estimated	400	\$2,500	\$1,000,000 estimate

*2018/19 usage and costs do not include the Acre Feet Purchased from the City of Napa as Rector Treatment plant was offline for several months during the year.

The Town of Yountville normally receives over 500 acre-feet of domestic drinking water from the CalVET Rector Water Treatment Plant and may receive up to 25 acre-feet from the City of Napa water system. With the drought in effect, the Town was put on notice that CalVET would be delivering only 400 acre-feet of water for the current fiscal year 2021/2022 and also for this budget's fiscal year 2022/2023. Therefore, the Town adopted and remains in a Phase 2 Water Shortage Emergency with the goal of achieving a 20% reduction in Rector water use.

Fiscal Year 2021/2022 Accomplishments

- Adopted and implemented a modified Phase 2 Water Shortage Emergency to meet the 20% reduction goal.

Fiscal Year 2022/2023 Goals and Objectives

- Maintain water conservation messaging to utility customers.
- Continue to education and enforcement efforts regarding water conservation, including public outreach via social media and message boards.

Budget Highlights

- The Town implemented the final of the five-year water rate increase and will be preparing a rate study for the next 5-years.

Did You Know?

- The Town has a water conservation rebate program to encourage water conservation. Our Cash for Grass program provide incentives to our water customers to help transition from grass turf to drought tolerant landscapes.
- There is also a Flip Your Strip Program to encourage property owners to convert their landscape parking strips to drought tolerant plantings with drip irrigation.

Department Expenditures

Personnel

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Salaries - Full Time	\$41,961	\$43,159	\$41,485	\$41,485	\$45,427
Overtime	\$178	\$96	\$200	\$200	\$200
Medicare & Fica	\$546	\$557	\$602	\$602	\$659
Deferred Compensation	\$2,574	\$2,549	\$2,775	\$2,775	\$3,071
Health Insurance	\$5,308	\$5,973	\$7,679	\$5,150	\$4,723
Dental Insurance	\$462	\$491	\$538	\$538	\$498
Vision Insurance	\$0	\$0	\$150	\$150	\$150
Life/Disability Insurance	\$325	\$372	\$403	\$403	\$229
Automobile Allowance	\$0	\$0	\$360	\$360	\$360
Cell Phone Allowance	\$0	\$0	\$288	\$288	\$288
Other Employee Reimbursement	\$0	\$0	\$233	\$233	\$233
Pers Employer Rate	\$4,267	\$4,691	\$4,711	\$4,711	\$5,161
GASB 68 Pension Expense	\$2,958	\$2,769	\$0	\$0	\$0
GASB 75 OPEB Expense	-\$1,838	\$2,530	\$0	\$0	\$0
PERS Unfunded Accrued Liab	\$3,938	\$0	\$0	\$0	\$0
Allocated PRSP- Payment to Trust	\$0	\$0	\$0	\$0	\$2,193
Allocated OPEB - Payment to Trust	\$4,736	\$0	\$0	\$0	\$2,193
Allocated Liability Insurance	\$2,234	\$2,327	\$2,431	\$2,748	\$3,371
Allocated Wrkrs Comp Insurance	\$1,866	\$1,518	\$1,281	\$1,262	\$1,257
TOTAL	\$69,516	\$67,031	\$63,135	\$60,904	\$70,013

Supplies & Services

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Postage & Printing	\$0	\$311	\$750	\$750	\$1,000
Conservation Rebates	\$669	\$1,416	\$1,500	\$5,625	\$5,625
Allocated IT Costs	\$1,144	\$839	\$1,210	\$1,210	\$1,440
TOTAL	\$1,813	\$2,566	\$3,460	\$7,585	\$8,065

Water Purchases

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Water Purchase - Veterans Home	\$1,105,408	\$993,325	\$1,050,000	\$1,000,000	\$1,050,000
Water Purchase - City Of Napa	\$124,161	\$24,382	\$10,000	\$25,000	\$25,000
TOTAL	\$1,229,569	\$1,017,708	\$1,060,000	\$1,025,000	\$1,075,000

TOTAL BUDGET


	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Water Purchases	\$1,300,898	\$1,087,305	\$1,126,595	\$1,093,489	\$1,153,078
TOTAL	\$1,300,898	\$1,087,305	\$1,126,595	\$1,093,489	\$1,153,078

Full-Time Staff Allocations

Water Purchase & Conservation Dept.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Proposed
Deputy Public Works Director	0.05	0.05	0.05	0.05
Public Works Director	0.10	0.10	0.10	0.10
Water System Maintenance Worker II	0.15	0.15	0.15	0.15
TOTAL	0.30	0.30	0.30	0.30

Water Utility Purchases & Conservation Department Performance Measures

Strategic Plan Success Factor	Objective	Activity	FY 2018/2019 Actual	FY 2019/2020 Actual	FY 2020/2021 Estimated Actual	FY 2021/2022 Projected
 Engaged Residents	Partner with residents and businesses to achieve water conservation.	Cash for Grass rebates processed	2	1	2	5
		Total amount of Cash for Grass rebates distributed	\$ 3,250	\$ 580	\$ 893	\$ 1,000

Water Utility Capital Improvements

Enterprise Fund 60 Department 4500



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Department Overview

The Water Utility Capital Improvements Fund is a subsidiary fund of the Water Utility Operating Fund. This fund accounts for the acquisition and depreciation of water utility system improvements and major equipment. Funding is provided from transfers from the Water Operating Fund, Water System Replacement fees, Water Connection fees collected from development projects, and interest earnings.

On September 1, 2020 the Town Council adopted Resolution #20-4011 approving a low interest interfund loan from the Drought Water Reserve Fund (57) to the Water Capital Improvement Fund in the amount of \$1,100,000. The loan has a repayment term of 10 years and will be repaid with 1.0% interest. To accommodate this loan repayment, Capital Improvement Projects for Fiscal Year 2021/2022 were limited to:

- Hydrant repair and replacement
- Water meter replacement
- Dead End Flushing

An infrastructure replacement program has been prepared as part of the Capital Improvement Program to fund the repair or replacement of water infrastructure when it is most cost-effective.

Fiscal Year 2021/2022 Accomplishments

- Optimized water quality in the distribution system by strategically flushing the dead-end lines with a minimum of water waste.

Fiscal Year 2022/2023 Goals and Objectives

- Make required principal and interest payment of \$116,141 to Water Drought Reserve Fund (57) to repay interfund loan.

Budget Highlights

- The Water Utility Capital budget has decreased due to the completion of the planned Emergency Washington Park Water Main and Lateral Replacement project.

Did You Know?

- The Town's Water Distribution consistently provides strong water pressure in the range of 70 pounds per square inch.

Revenue and Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 9,092	\$ 2,953	\$ 3,500	\$ 1,000	\$ 2,000
(3695) System Replacement Fees	110,742	118,275	126,685	126,685	130,800
(3799) Allocate Impact Fees	58,982	71,935	0	11,599	0
(3900) Interfund Transfer	200,000	0	0	0	0
Total	\$ 378,815	\$ 193,163	\$ 130,185	\$ 139,284	\$ 132,800

Expenditures

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Utility Systems	\$307,272	\$1,003,278	\$95,500	\$95,500	\$193,500
Depreciation Expense	\$91,084	\$60,222	\$118,680	\$71,000	\$72,000
Interest	\$0	\$0	\$0	\$11,000	\$9,949
TOTAL	\$398,356	\$1,063,500	\$214,180	\$177,500	\$275,449

Water Utility Systems Capital Projects Detail

(detail of Utility Systems expenditure line item)

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Proposed
Water Distribution Projects					
(WA-0007) Regulator Pit Relocation	\$147,320	\$0	\$0	\$0	\$0
(WA-0015) Hydrant Repair and Replacement	\$0	\$0	\$31,500	\$31,500	\$0
(WA-0016) Emergency Washington Park Water Line Replacement	\$0	\$1,003,278	\$0	\$0	\$0
(WA-0018) Upgrade SCADA System Emergency Well to Operational Well	\$0	\$0	\$0	\$0	\$140,000
(WA-0021) Relocation of Harvest Court Fire Hydrant	\$0	\$0	\$0	\$0	\$15,000
(WA-0022) Clay Valve Rebuild at Finnell Rd and Yount, and Finnell Rd and Yountville Cross Rd	\$0	\$0	\$0	\$0	\$8,000
(WA-2023) Water Meter Replacements	\$4,683	\$0	\$29,000	\$29,000	\$30,500
(WA-3020) Main & Service Lateral Replacement	\$155,269	\$0	\$0	\$0	\$0
(WA-4022) Hydrant & Main Flushing	\$0	\$0	\$35,000	\$35,000	\$0
WATER DISTRIBUTION PROJECTS TOTAL	\$307,272	\$1,003,278	\$95,500	\$95,500	\$193,500
TOTAL	\$307,272	\$1,003,278	\$95,500	\$95,500	\$193,500

Summary of Fund Balance Activity

Town of Yountville
WATER UTILITY CAPITAL IMPROVEMENTS
Water Fund 60 - Department 4500

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2022/2023 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,046,080	\$ 2,333,365	\$ 3,486,645	\$ 2,466,306	\$ 2,428,090
Total Revenue	\$ 110,742	\$ 118,275	\$ 126,685	\$ 126,685	\$ 130,800
Total Expenditures	\$ 398,356	\$ 1,063,500	\$ 214,180	\$ 177,500	\$ 275,449
Total Non-Operating Revenue & Transfers	\$ 268,074	\$ 74,888	\$ 3,500	\$ 12,599	\$ 2,000
■ ENDING FUND BALANCE	\$ 2,333,365	\$ 2,466,306	\$ 3,402,650	\$ 2,428,090	\$ 2,285,441
Net Change in Fund Balance	287,285	132,941	(83,995)	(38,216)	(2,649)
FUND BALANCE ALLOCATIONS					
Reserved for Emergency Capital Replacements per 2018 Utility Rate Study (5% of asset value)	100,335	100,335	152,685	152,685	144,866
Portion of Fund Balance applicable to Capital Assets	2,006,699	2,006,699	3,053,699	3,053,699	2,897,313
Repayment of Drought Water Reserve Interfund Loan	-	-	122,280	105,140	106,192
Unreserved	226,331	359,272	73,986	(883,434)	(862,930)
■ Total Fund Balance	\$ 2,333,365	\$ 2,466,306	\$ 3,402,650	\$ 2,428,090	\$ 2,285,441

Water Drought Reserve Fund

Enterprise Fund 57 Department 4507



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Department Overview

The Town Council established the Water Drought Reserve Fund from proceeds of the sale of the Town's North Bay Aqueduct (NBA) and Kern water rights in January 2009 to the City of Napa. This reserve fund provides a funding source for the purchase of additional water supply on the "spot market" in the event of an extended drought, or other situation when water supply from the Veterans Home – State of California Department of Water Resources long-term purchase agreement is disrupted or not sufficient to meet demand. As a condition of the sales agreement The City of Napa provides water conservation education services to the Town, limited emergency water use, and serve as the Town's broker for the purchase of water on the "spot market". On February 20, 2018, the Town Council adopted a 7% rate increase for the Water Utility Enterprise Funds. The rate increase includes the transfer of \$200,000 in Fiscal Year 2019/2020 from this fund to the Water Capital Fund, to help defray the ratepayer defray the costs of the water utility capital project.

On September 1, 2020 the Town Council adopted Resolution #20-4011 approving a low interest interfund loan from the Drought Water Reserve Fund to the Water Capital Improvement Fund (60) in the amount of \$1,100,000. The loan has a repayment term of 10 years and will be repaid with 1.0% interest.

Fiscal Year 2021/2022 Accomplishments

- Maintained a sufficient fund balance to allow the Town to purchase water on the "spot market" in the event of drought or other emergencies.
- Continue water conservation education outreach efforts and further implement "Cash for Grass" and "Flip your Strip" conversion programs aimed at reducing outdoor watering.

Fiscal Year 2022/2023 Goals and Objectives

- Maintain sufficient fund balance to allow the Town to purchase water on the "spot market" in the event of drought or other emergencies.
- Continue to promote water conservation to all water customers in order to achieve the 20% conservation goal.

Budget Highlights

- Second interest payment will be recieved from loan to Water Capital Improvement Fund (60) of \$9,949.
- Fund Balance at the end of Fiscal Year 2021/2022 is estimated to be \$1,965,298. This includes the loan receivable from Fund 60 which has a current outstanding balance of \$994,860.

Did You Know?

- The State of California is in the grips of an historic drought and Yountville remains in the severe to extreme categories.

Revenue & Transfers In

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 31,105	\$ 6,774	\$ 10,000	\$ 2,000	\$ 2,000
(3303) Interfund Loan Interest	0	0	6,140	11,000	9,949
Total	\$ 31,105	\$ 6,774	\$ 16,140	\$ 13,000	\$ 11,949

Expenses & Transfers Out

Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Interfund Transfer - Water Capital Imprvmnt	\$200,000	\$0	\$0	\$0	\$0
TOTAL	\$200,000	\$0	\$0	\$0	\$0

Summary of Fund Balance Activity

Town of Yountville WATER DROUGHT RESERVE FUND Water Fund 57 - Department 4507

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 2,114,419	\$ 1,945,524	\$ 853,524	\$ 1,952,298	\$ 1,965,298
Total Non-Operating Revenue & Transfers	\$ 31,105	\$ 6,774	\$ 16,140	\$ 13,000	\$ 11,949
Total Non-Operating Expenses & Transfers	\$ 200,000	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 1,945,524	\$ 1,952,298	\$ 869,664	\$ 1,965,298	\$ 1,977,247
Net Change in Fund Balance	(168,895)	6,774	16,140	13,000	11,949

* Council approved utility rate increase effective March 1, 2018, based on Water & Wastewater Utility Rate Study completed in 2017, which includes a subsidy from the Water Drought Reserve Fund in the Amount of \$200,000 in FY 2019/2020.

Water Connection Impact Fee Fund

Enterprise Fund 58



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Department Overview

The Water Connection Impact Fee Fund was established in June 2005, in accordance with the provisions of 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 collected on new residential, commercial development, conversion of existing development, and expansion of existing development, as provided in Municipal Code Section 3.40. Approximately 43% of each impact fee collected is allocated to the 'buy-in' of existing water system facilities, and the remainder is allocated to the fund that finances approved water system projects.

As the Town continues to move closer to build out of the community, impact fees will not be a significant revenue source going forward to assist in funding the construction and maintenance of the Town's water system. Future revenue is dependent on new or significant redevelopment activity.

Fiscal Year 2021/2022 Accomplishments

- Collected impact fees from 2 residential development projects at the time of building permit issuance, for a total of \$11,599.

Fiscal Year 2022/2023 Goals and Objectives

- Allocate any Impact Fees collected to the Water Capital Improvements Fund 60.

Budget Highlights

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

Did You Know?

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

Revenue & Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(3701) Impact Fees	58,982	71,935	0	11,599	0
(3799) Allocate Impact Fees	-58,982	-71,935	0	-11,599	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Summary of Fund Balance Activity

Town of Yountville WATER CONNECTION IMPACT FEE FUND Water Fund 58

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ -	- \$	- \$	- \$	- \$
Total Revenue	\$ 58,982	\$ 71,935	\$ -	\$ 11,599	\$ -
Total Transfers	\$ (58,982)	\$ (71,935)	\$ -	\$ (11,599)	\$ -
■ ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-	-