CITY OF ANGELS CAMP

FOUNDED 1848 - EST 1912

Wastewater Tables Draft
8/27/2024

BARTLE WELLS ASSOCIATES

INDEPENDENT PUBLIC FINANCE ADVISORS

Table 1
City of Angels Camp - Draft 8/27/2024
Current Wastewater Rates

Residential User Class	$ / Dwelling Unit / Month
Single Family	$107.95
Mobile Home	107.95
Multi-Family	107.95

Commercial & Industrial	$ / Establishment / Month
Commercial & Industrial	136.30

Other Institutional	$ / gallon , winter use
Other Institutional	0.0208

Six Mile Village	$ / gallon
Domestic-Strength	0.0144

Table 2
City of Angels Camp - Draft 8/27/2024
Sewer Summary

	2022/23	2023/24	2024/2025
Operating Revenues	**Est. Actuals**	**Budget**	**Draft Budget**
Sewer Service Fee - O&M	$3,235,361	$3,494,190	$3,494,190
Sewer Connection Fee	45,000	0	0
Misc. Revenue	(406)	0	0
Total operating revenues	3,279,955	3,494,190	3,494,190
Non-Operating Revenues			
Interest Earnings	96,516	120,000	122,400
Total non-operating revenues	96,516	120,000	122,400
Operating Expenditures			
Personnel Costs [1]	480,738	461,953	611,316
Sewer UL	75,929	66,836	62,721
Utilities	272,775	302,000	226,417
Repairs & Maintenance	111,493	150,500	178,625
Tools & Equipment	6,926	11,000	10,000
Professional Services	100,793	174,200	173,805
Materials & Supplies	114,456	154,379	139,236
Other Services & Charges	112,439	190,600	188,200
O&M Cost Allocations	158,083	150,000	200,000
Total operating expenditures	1,433,632	1,661,468	1,790,320
Non-Operating Expenditures			
Vehicle Replacement	78,431	78,431	78,431
Debt Service	344,843	345,381	345,707
Capital	66,521	2,595,000	2,045,000
Total non-operating expenditures	489,795	3,018,812	2,469,138
Transfers			
Fund Transfer Out	626,302	0	0
Fund Transfer In	0	0	0
Total O&M	2,059,934	1,661,468	1,790,320
Total Sewer Enterprise Costs	2,549,729	4,680,280	4,259,458
Sewer Enterprise, Net	826,742	(1,066,090)	(642,868)

[1] Includes all employee related costs including salaries, wages, benefits, insurances, and taxes.

Table 3
City of Angels Camp - Draft 8/27/2024
Wastewater CIP Plan

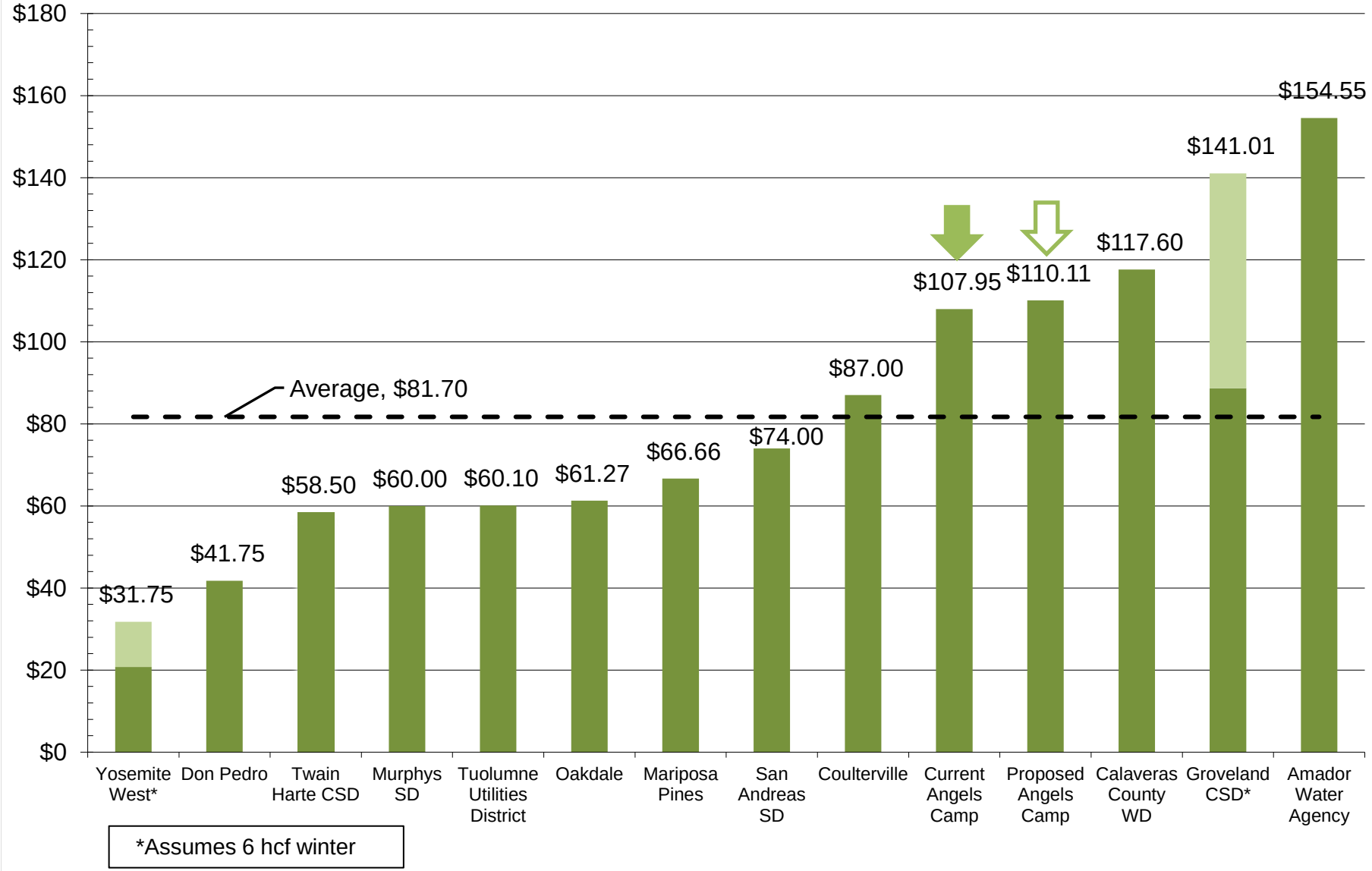
Project Name & Description	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Totals
WWTP 1												
Emergency Storage Basin Improvements				$275,000	$275,000							$550,000
WWTP 2												
Grit Removal Systems		350,000	350,000									700,000
WWCS 1 & 2												
Booster Way Sewerline	1,950,000	950,000										2,900,000
WWCS 3												
Main Street Sewer Replacement			700,000									700,000
WWCS 4												
Murphys Grade Rd Sewer Rehabilitation				380,000	380,000							760,000
I & I Projects				300,000								300,000
Capital Projects	95,000	0	0	0	0	1,000,000	1,050,000	1,103,000	1,158,000	1,216,000	1,277,000	6,899,000
Total Sewer CIP	2,045,000	1,300,000	1,050,000	955,000	655,000	1,000,000	1,050,000	1,103,000	1,158,000	1,216,000	1,277,000	12,809,000

Table 4
City of Angels Camp - Draft 8/27/2024
Wastewater Cash Flow Projection

	Projected										
	2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2032/34**	**2032/35**
Beginning Fund Balance	$5,830,442	$5,280,531	$5,531,513	$6,534,449	$7,104,499	$7,953,053	$8,431,815	$8,751,536	$8,914,773	$9,236,990	$9,373,603
% Rate Revenue Increase	***0.00%***	***2.00%***	***2.00%***	***2.00%***	***2.00%***	***2.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***
Growth - %	*3.1%*	*1.9%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Revenues											
Operating Revenue											
Sewer Service Fee - O&M	$3,587,146	$3,728,996	$3,803,575	$3,879,647	$3,957,240	$4,036,385	$4,036,385	$4,036,385	$4,036,385	$4,036,385	$4,036,385
Sewer Connection Fee	0	0	0	0	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	122,400	126,072	129,854	133,750	137,762	141,895	146,152	150,537	155,053	159,704	164,495
Total Operating Revenues	3,709,546	3,855,068	3,933,430	4,013,397	4,095,002	4,178,280	4,182,537	4,186,921	4,191,437	4,196,089	4,200,880
Non Operating Revenues											
Projected Loan (6%, 20 Years)	0	0	566,500	0	0	0	0	0	0	0	0
Total Non Operating Revenues	0	0	566,500	0	0	0	0	0	0	0	0
Total Revenues	3,709,546	3,855,068	4,499,930	4,013,397	4,095,002	4,178,280	4,182,537	4,186,921	4,191,437	4,196,089	4,200,880
Expenses											
Operating Expenses											
Personnel Costs	611,316	641,882	673,976	707,675	743,059	780,212	819,222	860,184	903,193	948,352	995,770
Sewer UL	62,721	65,857	69,150	72,607	76,237	80,049	84,052	88,254	92,667	97,300	102,165
Utilities	226,417	237,738	249,625	262,106	275,211	288,972	303,420	318,591	334,521	351,247	368,809
Repairs & Maintenance	178,625	187,556	196,934	206,781	217,120	227,976	239,375	251,343	263,910	277,106	290,961
Tools & Equipment	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	16,289
Professional Services	173,805	182,495	191,620	201,201	211,261	221,824	232,915	244,561	256,789	269,629	283,110
Materials & Supplies	139,236	146,198	153,507	161,183	169,242	177,704	186,589	195,919	205,715	216,000	226,800
Other Services & Charges	188,200	197,610	207,491	217,865	228,758	240,196	252,206	264,816	278,057	291,960	306,558
O&M Cost Allocations	200,000	210,000	220,500	231,525	243,101	255,256	268,019	281,420	295,491	310,266	325,779
Total Operating Expenses	1,790,320	1,879,836	1,973,828	2,072,519	2,176,145	2,284,952	2,399,200	2,519,160	2,645,118	2,777,374	2,916,242
Non Operating Expenses											
Vehicle Replacement	78,431	78,431	78,431	21,406	21,406	21,406	21,406	21,406	17,086	17,086	17,086
Projected Loan Debt Service			$49,016	$49,016	$49,016	$49,016	$49,016	$49,016	$49,016	$49,016	$49,016
Existing Debt Service	345,707	345,818	345,718	345,406	344,881	344,144	343,193	331,102	0	0	0
Capital	2,045,000	1,300,000	1,050,000	955,000	655,000	1,000,000	1,050,000	1,103,000	1,158,000	1,216,000	1,277,000
Total Non Operating Expenses	2,469,138	1,724,249	1,523,166	1,370,828	1,070,303	1,414,566	1,463,616	1,504,525	1,224,102	1,282,102	1,343,102
Total Expenses	4,259,458	3,604,085	3,496,993	3,443,347	3,246,448	3,699,518	3,862,815	4,023,684	3,869,220	4,059,476	4,259,345
Net Revenues for Debt Service / Capital	1,919,226	1,975,232	2,526,102	1,940,878	1,918,857	1,893,328	1,783,337	1,667,761	1,546,320	1,418,715	1,284,638
Net Income	(549,911)	250,982	1,002,936	570,050	848,554	478,762	319,721	163,237	322,217	136,613	(58,465)
Ending Fund Balance	5,280,531	5,531,513	6,534,449	7,104,499	7,953,053	8,431,815	8,751,536	8,914,773	9,236,990	9,373,603	9,315,138
Total Unrestricted Fund Target (25% O&M)	447,580	469,959	493,457	518,130	544,036	571,238	599,800	629,790	661,279	694,343	729,061
Target Met	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*
Debt Service Coverage (Min. 1.3x)	5.6	5.7	6.4	4.9	4.9	4.8	4.5	4.4	31.5	28.9	26.2
Target Met	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*

Table 5
City of Angels Camp - Draft 8/27/2024
Proposed Wastewater Rates

Fiscal Year		**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**
Effective Date		**6/21/2025**	**6/21/2026**	**6/21/2027**	**6/21/2028**	**6/21/2029**
Proposed Increase		2.0%	2.0%	2.0%	2.0%	2.0%
User Class	**Current Rates**	**Proposed Monthly Fixed Rate***				
Residential	$/month					
Single Family, Mobile Home, Multi-Family	$107.95	$110.11	$112.31	$114.56	$116.85	$119.19
	$/gallon					
Six Mile Village - Residential	0.0144	110.11	112.31	114.56	116.85	119.19
Non - Residential [1]		**Proposed Volumetric Rate ($ / gallon, winter use)**				
Commercial & Industrial	$ / Establishment 136.30	0.0212	0.0216	0.0220	0.0224	0.0228
Other Institutional	$/gallon,winter use 0.0208	0.0212	0.0216	0.0220	0.0224	0.0228
Six Mile Village - Non Residential	$/gallon 0.0144	0.0212	0.0216	0.0220	0.0224	0.0228
[1] Minimum Wastewater Charges ($/ month)*		139.03	141.81	144.65	147.54	150.49

*Residential monthly rate based on historical average winter water use data of ~5,200 gallons per month and non-residential monthly minimum based on historical average winter water use data of ~6,600 gallons per month.

Single Family Residential Monthly Wastewater Rate Survey (January 2024)