CITY OF ANGELS CAMP

FOUNDED 1848 - EST 1912

Water Tables Draft
8/27/2024

BARTLE WELLS ASSOCIATES

INDEPENDENT PUBLIC FINANCE ADVISORS

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

All water users	**$/hcf**
All use	$1.69

Meter Size	**Monthly Meter Charge**	**UWPA Fees**
5/8"	$46.93	$13.91
3/4"	70.40	20.86
1"	117.33	34.77
1 1/2"	234.65	69.55
2"	375.44	111.27
3"	703.95	208.64
4"	1,173.25	347.73
6"	2,346.51	695.46
Construction meter	70.40	20.86

Table 2
City of Angels Camp - Draft 8/27/2024
Current Rate Revenue

Meter Size	Number of Customers	Monthly Meter Rate	Monthly Meter Revenue	Current Meter Cost Ratio	5/8" Meter Equivalents	Monthly UWPA Rate	Monthly Meter Passthrough
5/8"	1,656	$46.93	$77,716.08	1	1,656	$13.91	$23,034.96
3/4"	36	70.40	2,534.40	1.5	54	20.86	750.96
1"	59	117.33	6,922.47	2.5	148	34.77	2,051.43
1 1/2"	21	234.65	4,927.65	5	105	69.55	1,460.55
2"	35	375.44	13,140.40	8	280	111.27	3,894.45
3"	8	703.95	5,631.60	15	120	208.64	1,669.12
4"	1	1,173.25	1,173.25	25	25	347.73	347.73
6"	1	2,346.51	2,346.51	50	50	695.46	695.46
Construction Meter	3	70.40	211.20	1.5	5	20.86	62.58
	1,820		$114,603.56		2,442		$33,967.24

Current Water Rate Revenue Estimate

Total Annual Rate Revenue	$1,926,235	100%
Annual Meter Revenue	1,375,243	71%
Annual Volumetric Rate Revenue	550,992	29%
Total Use (HCF)	326,031	
$/hcf	$1.69	
Annual UWPA Passthrough	$407,607	

Table 3
City of Angels Camp - Draft 8/27/2024
Water Summary

Revenues	**2022/23 Est. Actuals**	**2023/24 Budget**	**2024/25 Budget Draft**
Operating Revenues			
Water Meter Fee	$1,303,912	$1,408,225	$1,375,243
Water Rate Revenue	508,608	549,297	550,992
Water Connection Fee	41,000	0	0
Utica Water and Power Contribution	450,219	407,607	370,000
Misc. Revenue	68,737	28,600	28,600
Total operating revenues	2,372,476	2,393,728	2,324,835
Non-Operating Revenues			
Interest Earnings	33,000	34,000	34,000
Total non-operating revenues	33,000	34,000	34,000

Expenditures	**2022/23 Est. Actuals**	**2023/24 Budget**	**2024/25 Budget Draft**
Operating Expenditures			
Personnel Costs [1]	517,343	566,221	642,162
Water UL	83,414	98,943	88,889
Utica Water and Power Contribution	450,219	407,607	370,000
Utilities	40,458	46,400	35,690
Repairs & Maintenance	19,593	76,500	60,500
Tools & Equipment	1,542	6,000	6,000
Professional Services	58,489	142,300	214,700
Materials & Supplies	51,638	77,139	91,357
Other Services & Charges	68,920	131,750	130,825
O&M Cost Allocations	92,067	150,000	150,000
Total operating expenditures	1,383,683	1,702,860	1,790,122
Non-Operating Expenditures			
Vehicle Replacement Set Aside	63,886	63,886	63,886
Debt Service	33,161	37,234	0
Capital Improvement Projects	87,262	2,165,000	2,402,000
Total non-operating expenditures	184,309	2,266,120	2,465,886
Water Enterprise, Net	837,484	(1,541,251)	(1,897,173)

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

Table 4
City of Angels Camp - Draft 8/27/2024
Water 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
WTP 1 & 2												
Backwash Handling Improvements		$3,330,000	$3,330,000									**$6,660,000**
Treated Water Transmission Main Replacement				2,180,000								**2,180,000**
WTM 1 & 2												
SR-49 Transmission Main Upgrade				1,015,000								**1,015,000**
Murphys Grade Rd Transmission Main Upgrade					2,300,000							**2,300,000**
WDP 1, 2, & 3												
Mark Twain Road Water System Improvements	680,000											**680,000**
Hillcrest, Gold Cliff, McCauley Ranch Rd Water System Improvements	590,000											**590,000**
Pressure Relief Valve Replacement	980,000											**980,000**
Automatic Meter Reading Project	152,000	152,000	152,000	152,000	152,000							**760,000**
Capital Projects						500,000	500,000	500,000	500,000	500,000	500,000	**3,000,000**
Total	**2,402,000**	**3,482,000**	**3,482,000**	**3,347,000**	**2,452,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**18,165,000**

Table 5
City of Angels Camp - Draft 8/27/2024
Cost Allocation

	2023/24	Meter Charge		Usage Charge	
Operating Expenses					
Personnel Costs	$566,221	70%	$397,793	30%	$168,428
Water UL	98,943	70%	69,511	30%	29,432
Utilities	46,400	70%	32,598	30%	13,802
Repairs & Maintenance	76,500	70%	53,744	30%	22,756
Tools & Equipment	6,000	70%	4,215	30%	1,785
Professional Services	142,300	70%	99,971	30%	42,329
Materials & Supplies	77,139	70%	54,193	30%	22,946
Other Services & Charges	131,750	70%	92,560	30%	39,190
O&M Cost Allocations	150,000	70%	105,381	30%	44,619
Total Operating Expenses	1,295,253		909,967		385,286
Non Operating Expenses					
Vehicle Replacement Set Aside	63,886	70%	44,882	30%	19,004
Debt Service	37,234	70%	26,158	30%	11,076
Capital Improvement Projects	2,165,000	70%	1,520,999	30%	644,001
Total Non Operating Expenses	2,266,120		1,592,039		674,081
Total Expenses	3,561,373		2,502,006		1,059,367
Adjustments					
Less: Non Rate Revenue	62,600	70%	43,979	30%	18,621
Less: Use of Reserves	1,541,251	70%	1,082,790	30%	458,461
Total Adjustments	1,603,851		1,126,769		477,082
Angel's Camp Revenue Requirements	$1,957,522	70%	$1,375,237	30%	$582,285

Table 6
City of Angels Camp - Draft 8/27/2024
Utica Passthrough Allocation

Utica Passthrough Expenses	**2023/24**	**Meter Charge**		**Usage Charge**	
Utica Water and Power Contribution	$407,607	100%	$407,607	0%	$0
Total passthrough Expenses	407,607		407,607		0
Utica Passthrough Revenue Requirements	407,607		407,607		0

Table 7
City of Angels Camp - Draft 8/27/2024
Meter Cost Allocation - FY 2023/24

Meter Charge Allocation	$1,375,237
5/8" AWWA Meter Equivalents	2,442
Annual $ per 5/8" Meter Equivalent	$563.16
Monthly $/per 5/8" Meter Equivalent	$46.93

Meter Size	AWWA Meter Ratio	Current	Proposed
5/8"	1	$46.93	$46.93
3/4"	1.5	70.40	70.40
1"	2.5	117.33	117.33
1 1/2"	5	234.65	234.65
2"	8	375.44	375.44
3"	15	703.95	703.95
4"	25	1,173.25	1,173.25
6"	50	2,346.51	2,346.50

Table 8
City of Angels Camp - Draft 8/27/2024
Utica Passthrough Allocation - FY 2023/24

Meter Charge Allocation	$407,607
5/8" AWWA Meter Equivalents	2,442
Annual $ per 5/8" Meter Equivalent	$166.92
Monthly $/per 5/8" Meter Equivalent	$13.91

Meter Size	AWWA Meter Ratio	Current	Proposed
5/8"	1	$13.91	$13.91
3/4"	1.5	20.86	20.86
1"	2.5	34.77	34.77
1 1/2"	5	69.55	69.55
2"	8	111.27	111.28
3"	15	208.64	208.64
4"	25	347.73	347.74
6"	50	695.46	695.48

Table 9
City of Angels Camp - Draft 8/27/2024
UWPA Charge Meter Cost Allocation

Water Year 3		**2023/24**	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
Utica Water And Power Contribution		$407,607	$370,000	$407,000	$447,700	$492,470	$541,717	$568,803	$597,243	$627,105	$658,460	$691,383	$725,953
Growth			65	42	0	0	0	0	0	0	0	0	0
Projected 5/8" Meter Equivalents		2,442	2,507	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549
Meter Size	AWWA* Meter Ratio												
5/8"	1	$13.91	$13.91	$14.78	$15.70	$16.67	$17.71	$18.60	$19.53	$20.50	$21.53	$22.60	$23.73
3/4"	1.5	20.86	20.86	22.16	23.54	25.01	26.57	27.89	29.29	30.75	32.29	33.90	35.60
1"	2.5	34.77	34.77	36.94	39.24	41.68	44.28	46.49	48.81	51.25	53.82	56.51	59.33
1 1/2"	5	69.55	69.55	73.88	78.48	83.36	88.55	92.98	97.63	102.51	107.63	113.02	118.67
2"	8	111.28	111.28	118.20	125.56	133.38	141.68	148.76	156.20	164.01	172.21	180.82	189.87
3"	15	208.64	208.64	221.63	235.43	250.08	265.65	278.93	292.88	307.53	322.90	339.05	356.00
4"	25	347.74	347.74	369.39	392.38	416.81	442.75	464.89	488.14	512.54	538.17	565.08	593.33
6"	50	695.48	695.48	738.77	784.76	833.61	885.51	929.78	976.27	1,025.08	1,076.34	1,130.15	1,186.66
Construction Meter	1.5	20.86	20.86	22.16	23.54	25.01	26.57	27.89	29.29	30.75	32.29	33.90	35.60
Projected UWPA Passthrough Fees		407,607	418,456	451,952	480,086	509,971	541,717	568,803	597,243	627,105	658,460	691,383	725,953

Table 10
City of Angels Camp - Draft 8/27/2024
Water Cash Flow Projection with Phased In Passthrough Contributions

	Projected										
	2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
Beginning Fund Balance	**$7,559,047**	**$5,710,330**	**$6,109,148**	**$6,482,412**	**$3,746,948**	**$1,832,102**	**$1,850,225**	**$1,847,020**	**$1,820,035**	**$1,767,973**	**$1,686,724**
% Rate Revenue Increase	***0.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***	***3.00%***
Growth - %	***2.7%***	***1.7%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***
REVENUES											
Water Rate Revenue											
Water Service Charges	$1,926,235	$2,017,261	$2,077,778	$2,140,112	$2,204,315	$2,270,445	$2,338,558	$2,408,715	$2,480,976	$2,555,405	$2,632,068
UWPA Charges	418,456	451,952	480,086	509,971	541,717	568,803	597,243	627,105	658,460	691,383	725,953
Total Rate Revenues	2,344,691	2,469,213	2,557,865	2,650,083	2,746,032	2,839,248	2,935,801	3,035,820	3,139,437	3,246,789	3,358,020
Misc Operating Revenues											
Water Connection Fees	0	0	0	0	0	0	0	0	0	0	0
Misc. Revenue[1]	28,600	3,338,600	3,338,600	68,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600
Interest	34,000	35,020	36,071	37,153	38,267	39,415	40,598	41,816	43,070	44,362	45,693
Total Misc Operating Revenues	62,600	3,373,620	3,374,671	105,753	66,867	68,015	69,198	70,416	71,670	72,962	74,293
Total Revenues	2,407,291	5,842,833	5,932,535	2,755,836	2,812,899	2,907,263	3,004,999	3,106,236	3,211,107	3,319,751	3,432,313
EXPENSES											
Operating Expenses											
Personnel Costs	642,162	674,270	707,983	743,382	780,551	819,579	860,558	903,586	948,765	996,203	1,046,013
Water UL	88,889	93,333	98,000	102,900	108,045	113,447	119,120	125,076	131,330	137,896	144,791
Utica Water and Power Contribution	370,000	407,000	447,700	492,470	541,717	568,803	597,243	627,105	658,460	691,383	725,953
Utilities	35,690	37,475	39,348	41,316	43,381	45,550	47,828	50,219	52,730	55,367	58,135
Repairs & Maintenance	60,500	63,525	66,701	70,036	73,538	77,215	81,076	85,130	89,386	93,855	98,548
Tools & Equipment	6,000	6,300	6,615	6,946	7,293	7,658	8,041	8,443	8,865	9,308	9,773
Professional Services	214,700	225,435	236,707	248,542	260,969	274,018	287,719	302,104	317,210	333,070	349,724
Materials & Supplies	91,357	95,925	100,721	105,757	111,045	116,597	122,427	128,548	134,976	141,724	148,811
Other Services & Charges	130,825	137,366	144,235	151,446	159,019	166,970	175,318	184,084	193,288	202,953	213,100
O&M Cost Allocations	150,000	157,500	165,375	173,644	182,326	191,442	201,014	211,065	221,618	232,699	244,334
Total Operating Expenses	1,790,122	1,898,128	2,013,385	2,136,439	2,267,884	2,381,279	2,500,343	2,625,360	2,756,628	2,894,459	3,039,182
Non Operating Expenses											
Vehicle Replacement Set Aside	63,886	63,886	63,886	7,861	7,861	7,861	7,861	7,861	6,541	6,541	6,541
Projected Loan Debt Service				0	0	0	0	0	0	0	0
Existing Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Projects	2,402,000	3,482,000	3,482,000	3,347,000	2,452,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Non Operating Expenses	2,465,886	3,545,886	3,545,886	3,354,861	2,459,861	507,861	507,861	507,861	506,541	506,541	506,541
Total Expenses	4,256,008	5,444,014	5,559,271	5,491,300	4,727,745	2,889,140	3,008,204	3,133,221	3,263,169	3,401,000	3,545,723
Net Revenues for Debt Service/Capital	617,169	3,944,704	3,919,150	619,397	545,015	525,984	504,656	480,876	454,479	425,292	393,131
Net Income	(1,848,717)	398,818	373,264	(2,735,464)	(1,914,846)	18,123	(3,205)	(26,985)	(52,062)	(81,249)	(113,410)
Ending Fund Balance	5,710,330	6,109,148	6,482,412	3,746,948	1,832,102	1,850,225	1,847,020	1,820,035	1,767,973	1,686,724	1,573,315
Total Unrestricted Fund Target (25% O&M)	447,531	474,532	503,346	534,110	566,971	595,320	625,086	656,340	689,157	723,615	759,796
Target Met	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*
Debt Service Coverage (Minimum 1.20x)											
Target Met	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*	*yes*

1 - Connection Fees, Inspections, Water Meter Charge, Utility Processing Fee, Door Hanger Fee, Restoration Fee, Utility Late Fee, Other

Table 11
City of Angels Camp - Draft 8/27/2024
Proposed Water Service Rates

Water Year 3 (Average Contribution)

		Fiscal Year	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
		Effective Date	6/21/2024	6/21/2025	6/21/2026	6/21/2027	6/21/2028	6/21/2029
		Proposed Increase	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Monthly Use		**Current Rate**			**Proposed Monthly Volumetric Rate**			
All use, $/hcf		$1.69	$1.69	$1.74	$1.79	$1.84	$1.90	$1.96
Meter Size	**Meter Cost Ratio**	**Current Meter Rates**			**Proposed Monthly Fixed Rates**			
5/8"	1	46.93	46.93	48.34	49.79	51.28	52.82	54.40
3/4"	1.5	70.40	70.40	72.51	74.69	76.92	79.23	81.60
1"	2.5	117.33	117.33	120.85	124.48	128.20	132.05	136.00
1 1/2"	5	234.65	234.65	241.70	248.95	256.40	264.10	272.00
2"	8	375.44	375.44	386.72	398.32	410.24	422.56	435.20
3"	15	703.95	703.95	725.10	746.85	769.20	792.30	816.00
4"	25	1,173.25	1,173.25	1,208.50	1,244.75	1,282.00	1,320.50	1,360.00
6"	50	2,346.51	2,346.50	2,417.00	2,489.50	2,564.00	2,641.00	2,720.00
Construction Meter	1.5	70.40	70.40	72.51	74.69	76.92	79.23	81.60

Table 12
City of Angels Camp - Draft 8/27/2024
Phased In UWPA Passthrough

Water Year 3 (Average Contribution)

		Fiscal Year	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
		Effective Date	6/21/2024	6/21/2025	6/21/2026	6/21/2027	6/21/2028	6/21/2029
		Proposed Increase	0.00%	6.22%	6.22%	6.22%	6.22%	5.00%
Meter Size	Meter Cost Ratio	Current UWPA Passthrough Fee	Proposed Monthly Fixed Rates					
5/8"	1	$13.91	$13.91	$14.78	$15.70	$16.67	$17.71	$18.60
3/4"	1.5	20.86	20.86	22.16	23.54	25.01	26.57	27.89
1"	2.5	34.77	34.77	36.94	39.24	41.68	44.28	46.49
1 1/2"	5	69.55	69.55	73.88	78.48	83.36	88.55	92.98
2"	8	111.27	111.28	118.20	125.56	133.38	141.68	148.76
3"	15	208.64	208.64	221.63	235.43	250.08	265.65	278.93
4"	25	347.73	347.74	369.39	392.38	416.81	442.75	464.89
6"	50	695.46	695.48	738.77	784.76	833.61	885.51	929.78
Construction Meter	1.5	20.86	20.86	22.16	23.54	25.01	26.57	27.89

Table 13
City of Angels Camp - Draft 8/27/2024
Phased In Bill Impacts

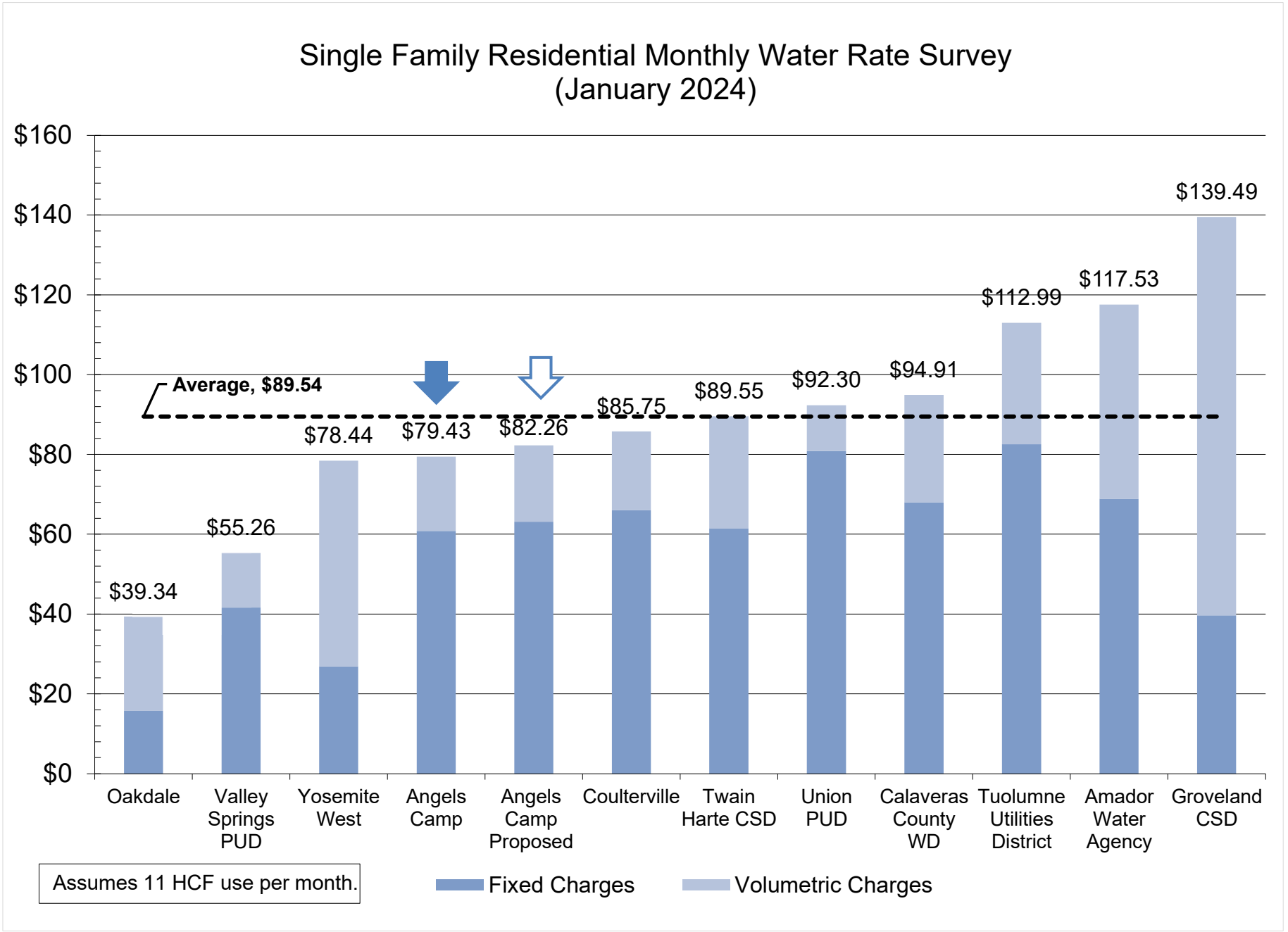
Water Year 3 (Average Contribution)

Monthly Use		Current Rates		2024/25		2025/26		2026/27		2027/28		2028/29		2029/30	
All use, $/hcf		$1.69		$1.69		$1.74		$1.79		$1.84		$1.90		$1.96	
Meter Size	**Meter Cost Ratio**	**Meter Rates**	**UWPA Fees**	**Meter Charge**	**UWPA Fees**	**Meter Charge**	**UWPA Fees**	**Meter Charge**	**UWPA Fees**	**Meter Charge**	**UWPA Fees**	**Meter Charge**	**UWPA Fees**	**Meter Charge**	**UWPA Fees**
5/8"	1	$46.93	$13.91	$46.93	$13.91	$48.34	$14.78	$49.79	$15.70	$51.28	$16.67	$52.82	$17.71	$54.40	$18.60
3/4"	1.5	70.40	20.86	70.40	20.86	72.51	22.16	74.69	23.54	76.92	25.01	79.23	26.57	81.60	27.89
1"	2.5	117.33	34.77	117.33	34.77	120.85	36.94	124.48	39.24	128.20	41.68	132.05	44.28	136.00	46.49
1 1/2"	5	234.65	69.55	234.65	69.55	241.70	73.88	248.95	78.48	256.40	83.36	264.10	88.55	272.00	92.98
2"	8	375.44	111.27	375.44	111.28	386.72	118.20	398.32	125.56	410.24	133.38	422.56	141.68	435.20	148.76
3"	15	703.95	208.64	703.95	208.64	725.10	221.63	746.85	235.43	769.20	250.08	792.30	265.65	816.00	278.93
4"	25	1,173.25	347.73	1,173.25	347.74	1,208.50	369.39	1,244.75	392.38	1,282.00	416.81	1,320.50	442.75	1,360.00	464.89
6"	50	2,346.51	695.46	2,346.50	695.48	2,417.00	738.77	2,489.50	784.76	2,564.00	833.61	2,641.00	885.51	2,720.00	929.78
Construction meter	1.5	70.40	20.86	70.40	20.86	72.51	22.16	74.69	23.54	76.92	25.01	79.23	26.57	81.60	27.89

Table 14
City of Angels Camp
Phased In Monthly Bill Impacts - Single Family Residential

Single Family Residential - 5/8" Meter

Monthly Use	hcf	Current Billing	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30
Low	7	$72.67	$72.67	$75.30	$78.02	$80.83	$83.83	$86.72
Average	11	79.43	79.43	82.26	85.18	88.19	91.43	94.56
Moderate	15	86.19	86.19	89.22	92.34	95.55	99.03	102.40
High	40	128.44	128.44	132.72	137.09	141.55	146.53	151.40


Single Family Residential Monthly Water Rate Survey
(January 2024)
$160
$140
$120
$100
$80
$60
$40
$20
$0
Average, $89.54
$39.34
$55.26
$78.44
$79.43
$82.26
$85.75
$89.55
$92.30
$94.91
$112.99
$117.53
$139.49
Oakdale
Valley Springs PUD
Yosemite West
Angels Camp
Angels Camp Proposed
Coulterville
Twain Harte CSD
Union PUD
Calaveras County WD
Tuolumne Utilities District
Amador Water Agency
Groveland CSD
Assumes 11 HCF use per month.
Fixed Charges
Volumetric Charges