



Rate Study Tables

Mariposa County

**Yosemite West
Water, Wastewater & Roads
(Approximately 224 Units)**



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

November 2020

Table 1
Yosemite West
Estimated YW Operating & Capital Funds

Fund	7/1/2019 Plus Net Income		7/1/2020
YW Utility Capital	\$103,885	\$13,182	\$117,067
YW Operations	\$192,685	\$367,305	\$559,990
Reimbursement Amount			(\$520,000)
Adjusted Fund Balances			7/1/2020
YW Utility Capital*			\$117,067
YW Operations*			<u>\$39,990</u>
			\$157,056

*Projections allocate fund balances 50% to water and 50% to sewer

Table 2
 Yosemite West
 Adopted Rate Schedule

3/1/2018 7/1/2019 7/1/2020 7/1/2021 7/1/2022

Water Rates Effective: January 1, 2006 *adopted rates*

Single Home Water Rates (Monthly)

Base Rate	\$26.90	\$41.16	\$51.45	\$54.02	\$54.94	\$54.94
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<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-	-
Tier 2	>8 - 12 kgal	\$6.75	-	-	-	-	-
Tier 3	>12 - 16 kgal	\$7.35	-	-	-	-	-
Tier 4	>16 - 20 kgal	\$8.00	-	-	-	-	-
Tier 5	>20 - 28 kgal	\$9.90	-	-	-	-	-
Tier 6	>28 - 36 kgal	\$11.80	-	-	-	-	-
Tier 7	>36 - 44 kgal	\$14.30	-	-	-	-	-
Tier 8	>44 - 52 kgal	\$16.80	-	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-	-

New Rate - All Use per kgal		\$11.48	\$14.35	\$15.07	\$15.32	\$15.32
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Condominium Complex Water Rates (Monthly)

Base Rate	\$26.90	\$41.16	\$51.45	\$54.02	\$54.94	\$54.94
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<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-	-
Tier 2	>8 - 12 kgal	\$6.75	-	-	-	-	-
Tier 3	>12 - 16 kgal	\$7.35	-	-	-	-	-
Tier 4	>16 - 20 kgal	\$8.00	-	-	-	-	-
Tier 5	>20 - 28 kgal	\$9.90	-	-	-	-	-
Tier 6	>28 - 36 kgal	\$11.80	-	-	-	-	-
Tier 7	>36 - 44 kgal	\$14.30	-	-	-	-	-
Tier 8	>44 - 52 kgal	\$16.80	-	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-	-

New Rate - All Use per kgal		\$11.48	\$14.35	\$15.07	\$15.32	\$15.32
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Wastewater Rates Effective: June 1, 2004

adopted rates

Wastewater Rates (Monthly)

Base Rate	\$20.75	\$41.50	\$80.93	\$84.16	\$84.16	\$84.16
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<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$2.45	-	-	-	-	-
Tier 2	>8 - 12 kgal	\$2.70	-	-	-	-	-
Tier 3	>12 - 16 kgal	\$3.00	-	-	-	-	-
Tier 4	>16 - 20 kgal	\$3.35	-	-	-	-	-
Tier 5	>20 - 28 kgal	\$4.60	-	-	-	-	-
Tier 6	>28 - 36 kgal	\$6.20	-	-	-	-	-
Tier 7	>36 - 44 kgal	\$8.45	-	-	-	-	-
Tier 8	>44 - 52 kgal	\$11.00	-	-	-	-	-
Tier 9	>52 kgal	\$12.30	-	-	-	-	-

New Rate - All Use per kgal		\$6.77	\$13.20	\$13.73	\$13.73	\$13.73
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Road Rates

Road Fee (Monthly)	\$8.00
Road Standby Fee (Annual)	\$96.00

New Rate - All Users (Monthly)

Table 3
 Yosemite West
 Estimated Annual Revenue - Rate Rollback

Estimated Water Revenue		Residential Units: 176		Condo Units: 48		
Base Rate -	\$26.90					
Estimated Water & Revenue by Tier						
Tier	<u>\$/kgal</u>	<u>Tier Breakpoint</u>	<u>Usage to Break Point</u>	<u>% Water Sold</u>	<u>Volumetric Revenue</u>	<u>Fixed Revenue</u>
Tier 1	\$6.25	8	5,960	69%	\$37,250	
Tier 2	\$6.75	12	894	10%	\$6,035	
Tier 3	\$7.35	16	425	5%	\$3,124	
Tier 4	\$8.00	20	227	3%	\$1,816	
Tier 5	\$9.90	28	257	3%	\$2,544	
Tier 6	\$11.80	36	171	2%	\$2,018	
Tier 7	\$14.30	44	136	2%	\$1,945	
Tier 8	\$16.80	52	131	2%	\$2,201	
Tier 9	\$18.10	> 52	434	5%	\$7,855	
Total			8,635	100%	\$64,787	\$72,307

Estimated Wastewater Revenue		Residential Units: 176		Condo Units: 48		
Base rate -	\$20.75					
Estimated Water & Revenue by Tier						
Tier	<u>\$/kgal</u>	<u>Tier Breakpoint</u>	<u>Usage to Break Point</u>	<u>% WW Sold</u>	<u>Volumetric Revenue</u>	<u>Fixed Revenue</u>
Tier 1	\$2.45	8	5,960	69%	\$14,602	
Tier 2	\$2.70	12	894	10%	\$2,414	
Tier 3	\$3.00	16	425	5%	\$1,275	
Tier 4	\$3.35	20	227	3%	\$760	
Tier 5	\$4.60	28	257	3%	\$1,182	
Tier 6	\$6.20	36	171	2%	\$1,060	
Tier 7	\$8.45	44	136	2%	\$1,149	
Tier 8	\$11.00	52	131	2%	\$1,441	
Tier 9	\$12.30	> 52	434	5%	\$5,338	
Total			8,635	100%	\$29,222	\$55,776

Estimated Roads Revenue		Active Units: 219		Standby Parcels: 140	
	<u>\$/parcel</u>	<u>Revenue</u>			
Active Parcels (Monthly)	\$8.00	\$21,024			
Standby Parcels (Annual)	\$96.00	\$13,440			
Total		\$34,464			

	<u>O&M Fund Balance 07/20</u>	<u>Capital Fund Balance 07/20</u>	<u>Volumetric Revenue</u>	<u>Fixed Revenue</u>	<u>Total Revenue</u>
Water			\$64,787	\$72,307	\$137,095
Wastewater			29,222	55,776	84,998
Total	\$39,990	\$117,067	\$94,009	\$128,083	\$222,093

Table 4
 Yosemite West
 Historical Revenue and Expenses

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	5-Year Avg
Water						
Rate Revenue						
Water – Residential	\$119,827	\$125,421	\$155,589	\$179,952	\$238,998	
Miscellaneous Revenue						
	50%	50%	50%	50%	50%	
Current Secure Tax	\$91,340	\$96,229	\$98,539	\$107,238	\$115,428	
Current Unsecured Tax	1,508	1,522	7,441	7,855	8,139	
Delinquent Secure Tax	6,272	3,660	3,679	3,696	1,512	
Delinquent Unsecured Tax	174	213	107	263	186	
Supplemental Taxes Current	879	1,183	1,104	5,685	1,865	
Timber Tax	15	92	69	147	102	
Interest	225	157	231	1,757	2,412	
Homeowners Exemption	1,307	1,336	1,371	1,402	1,428	
In Lieu Taxes	24	23	30	32	0	
W&S Standby Fees	3,703	4,010	3,624	3,427	2,971	
User Fees	0	0	0	0	0	
YWMD Del Standby Fees	0	0	0	0	0	
Other Revenue	<u>1,644</u>	<u>4,014</u>	<u>1,897</u>	<u>2,057</u>	<u>2,432</u>	
	\$107,093	\$112,439	\$118,092	\$133,559	\$136,474	
Total Water Revenue	\$226,921	\$237,860	\$273,680	\$313,512	\$375,472	
<i>% change</i>						
Water Expenses						
Communications	\$21	\$311	\$178	\$240	\$220	\$194
Insurance	3,105	12,666	318	312	337	\$3,348
Maintenance Equipment	27,321	36,066	18,917	20,368	31,265	\$26,788
Lab Expense	7,098	8,270	14,575	12,144	12,231	\$10,864
Office Expense	456	564	596	689	378	\$537
Professional Services	118,201	39,491	47,227	36,921	18,698	\$52,108
Labor	0	73,855	76,087	75,570	98,626	\$64,828
Service Agreements	1,130	1,200	313	325	338	\$661
Publication	41	0	111	0	0	\$30
Rents and Lease Equipment	400	550	667	33	0	\$330
Maintenance/Admin Fee	3,612	3,216	3,360	5,390	3,872	\$3,890
Special Fees	1,131	1,169	1,221	1,395	1,285	\$1,240
Utilities	51,428	54,011	65,951	63,966	60,750	\$59,221
Equipment	0	0	0	2,119	0	\$424
Training & Seminar	0	0	0	0	1,484	\$297
Private Vehicle Use	0	0	0	0	0	\$0
NSF Charge	0	0	0	0	0	\$0
Well Pump	0	0	0	0	0	\$0
Vertical Pump	0	0	0	0	0	\$0
Air Bubbler	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
	\$213,945	\$231,369	\$229,520	\$219,474	\$229,484	\$224,758
Total Water Expenses	\$213,945	\$231,369	\$229,520	\$219,474	\$229,484	
<i>% change</i>						
Water Net Revenue	\$12,976	\$6,491	\$44,160	\$94,037	\$145,988	

Table 4 (continued)

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>5-Year Avg</u>
Wastewater						
Wastewater Rate Revenue						
Sewer – Residential	\$73,069	\$79,769	\$115,982	\$143,361	\$282,481	
Miscellaneous Revenue	50%	50%	50%	50%	50%	
Current Secure Tax	\$91,340	\$96,229	\$98,539	\$107,238	\$115,428	
Current Unsecured Tax	1,508	1,522	7,441	7,855	8,139	
Delinquent Secure Tax	6,272	3,660	3,679	3,696	1,512	
Delinquent Unsecured Tax	174	213	107	263	186	
Supplemental Taxes Current	879	1,183	1,104	5,685	1,865	
Timber Tax	15	92	69	147	102	
Interest	225	157	231	1,757	2,412	
Homeowners Exemption	1,307	1,336	1,371	1,402	1,428	
In Lieu Taxes	24	23	30	32	0	
W&S Standby Fees	3,703	4,010	3,624	3,427	2,971	
User Fees	0	0	0	0	0	
YWMD Del Standby Fees	0	0	0	0	0	
Other Revenue	<u>1,644</u>	<u>4,014</u>	<u>1,897</u>	<u>2,057</u>	<u>2,432</u>	
	\$107,093	\$112,439	\$118,092	\$133,559	\$136,474	
Total Wastewater Revenue	\$180,163	\$192,207	\$234,074	\$276,921	\$418,955	
<i>% change</i>						
Wastewater Expenses						
Communications	\$21	\$311	\$178	\$240	\$220	\$194
Food	0	0	0	0	\$96	\$19
Insurance	625	460	454	483	329	\$470
Maintenance Equipment	75,627	38,591	57,016	22,909	19,347	\$42,698
Lab Expense	10,471	4,847	4,247	4,032	1,842	\$5,088
Office Expense	564	495	596	715	482	\$570
Professional Services	175,011	142,509	25,480	17,457	8,661	\$73,824
Labor	0	121,520	85,392	113,505	63,338	\$76,751
Service Agreements	1,130	1,300	313	325	338	\$681
Rents and Leases Equipment	400	756	667	33	0	\$371
Maintenance/Admin Fee	3,612	3,216	3,360	6,370	3,872	\$4,086
Special Fees	17,347	17,347	17,361	18,977	21,949	\$18,596
Utilities	20,307	26,775	28,839	30,570	31,261	\$27,550
Training and Seminars	490	0	0	1,362	1,325	\$635
Private Vehicle Use	45	0	0	232	0	\$55
Equipment	0	0	0	650	0	\$130
Office Building	0	0	0	0	0	\$0
	\$305,650	\$358,128	\$223,902	\$217,860	\$153,062	\$251,720
Total Wastewater Expenses	\$305,650	\$358,128	\$223,902	\$217,860	\$153,062	
<i>% change</i>						
Wastewater Net Revenue	(\$125,488)	(\$165,920)	\$10,171	\$59,061	\$265,893	

Table 4 (continued)

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>5-Year Avg</u>
Roads						
Road Revenue						
Road Maintenance Fees	\$31,031	\$30,873	\$34,652	\$28,429		
Yosemite W. Del Rd. fees	\$31,031	\$30,873	\$34,652	\$28,429		
Total Revenue	\$31,031	\$30,873	\$34,652	\$28,429	\$40,642	
<i>% change</i>						
Road Expenses						
Food	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	88	67	101	121	151	\$106
Maintenance Equipment	11,601	17,756	18,907	12,089	24,112	\$16,893
Maintenance Building/Structure	627	16	469	0	111	\$245
Office Expense	456	495	596	667	331	\$509
Professional Services	6,280	30,739	25,856	10,890	30,573	\$20,868
Labor	0	0	36,225	3,233	0	\$7,892
Service Agreements	288	300	313	325	338	\$313
Rents and Lease Equipment	400	100	67	33		\$150
Snowplowing	23,871	33,681	12,504	20,882	16,989	\$21,586
Maintenance/Admin Fee	22,149	3,216	3,360	6,327	3,872	\$7,785
Fuel Expense	2,161	3,248	4,590	5,014	1,242	\$3,251
NSF Charge	0	0	0	20	0	\$4
Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
	\$67,921	\$89,619	\$102,988	\$59,602	\$77,719	\$79,600
Total Expenses	\$67,921	\$89,619	\$102,988	\$59,602	\$77,719	
Net Road Revenue	(\$36,890)	(\$58,747)	(\$68,336)	(\$31,173)	(\$37,077)	
Fund Transfers	\$41,997	\$125,000	\$79,200	(\$26,030)	(\$7,500)	
Total Area Net Revenue	(\$107,404)	(\$93,176)	\$65,196	\$95,895	\$367,305	

Table 5
Yosemite West
Expense Projection

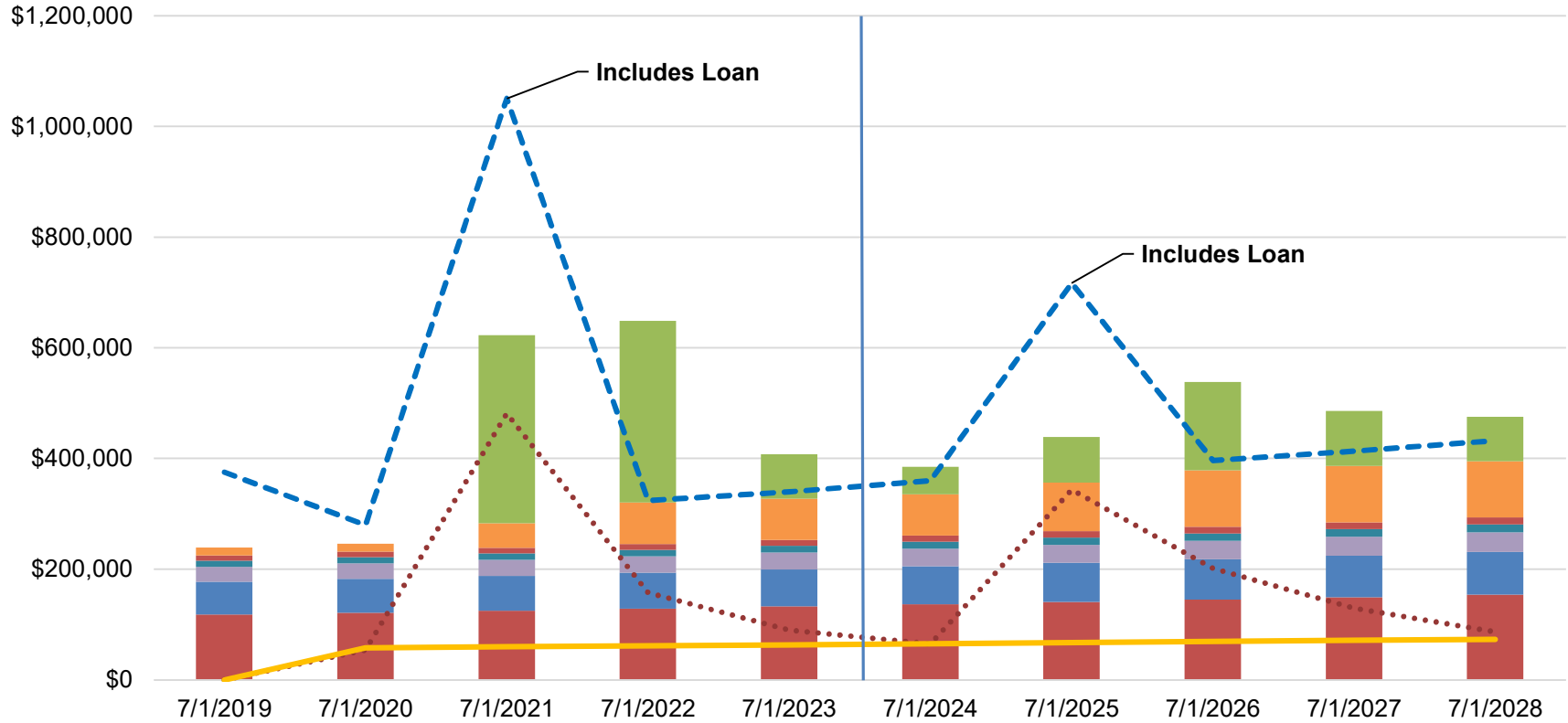
Fiscal Year	5-Yr. Avg.	Inflation	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water												
Communications	\$194	3.0%	\$200	\$206	\$212	\$218	\$225	\$232	\$239	\$246	\$253	\$261
Insurance	3,348	3.0%	3,448	3,551	3,658	3,768	3,881	3,997	4,117	4,241	4,368	4,499
Maintenance Equipment	26,788	3.0%	27,591	28,419	29,272	30,150	31,054	31,986	32,945	33,934	34,952	36,000
Lab Expense	10,864	3.0%	11,190	11,525	11,871	12,227	12,594	12,972	13,361	13,762	14,175	14,600
Office Expense	537	3.0%	553	569	586	604	622	641	660	680	700	721
Professional Services	52,108	3.0%	53,671	55,281	56,940	58,648	60,407	62,219	64,086	66,009	67,989	70,028
Labor	64,828	3.0%	66,772	68,776	70,839	72,964	75,153	77,408	79,730	82,122	84,585	87,123
Service Agreements	661	3.0%	681	701	723	744	767	790	813	838	863	889
Publication	30	3.0%	31	32	33	34	35	36	37	38	40	41
Rents and Lease Equipment	330	3.0%	340	350	361	371	383	394	406	418	431	444
Maintenance/Admin Fee	3,890	3.0%	4,007	4,127	4,251	4,378	4,510	4,645	4,784	4,928	5,076	5,228
Special Fees	1,240	3.0%	1,278	1,316	1,355	1,396	1,438	1,481	1,525	1,571	1,618	1,667
Utilities	59,221	3.0%	60,998	62,828	64,713	66,654	68,654	70,713	72,835	75,020	77,270	79,588
Equipment	424	3.0%	437	450	463	477	491	506	521	537	553	570
Training & Seminar	297	3.0%	306	315	324	334	344	354	365	376	387	399
Total	\$224,758		\$231,501	\$238,446	\$245,600	\$252,968	\$260,557	\$268,373	\$276,425	\$284,717	\$293,259	\$302,057
Wastewater												
Communications	\$194	3.0%	\$200	\$206	\$212	\$218	\$225	\$232	\$239	\$246	\$253	\$261
Food	19	3.0%	20	20	21	22	22	23	24	24	25	26
Insurance	470	3.0%	484	499	514	529	545	561	578	596	614	632
Maintenance Equipment	42,698	3.0%	43,979	45,299	46,658	48,057	49,499	50,984	52,513	54,089	55,712	57,383
Lab Expense	5,088	3.0%	5,240	5,398	5,560	5,726	5,898	6,075	6,257	6,445	6,638	6,837
Office Expense	570	3.0%	587	605	623	642	661	681	701	722	744	766
Professional Services	73,824	3.0%	76,038	78,320	80,669	83,089	85,582	88,149	90,794	93,518	96,323	99,213
Labor	76,751	3.0%	79,054	81,425	83,868	86,384	88,975	91,645	94,394	97,226	100,143	103,147
Service Agreements	681	3.0%	702	723	744	767	790	813	838	863	889	916
Rents and Leases Equipment	371	3.0%	382	394	406	418	430	443	457	470	484	499
Maintenance/Admin Fee	4,086	3.0%	4,209	4,335	4,465	4,599	4,737	4,879	5,025	5,176	5,331	5,491
Special Fees	18,596	3.0%	19,154	19,729	20,321	20,931	21,558	22,205	22,871	23,557	24,264	24,992
Utilities	27,550	3.0%	28,377	29,228	30,105	31,008	31,938	32,897	33,883	34,900	35,947	37,025
Training and Seminars	635	3.0%	654	674	694	715	737	759	781	805	829	854
Private Vehicle Use	55	3.0%	57	59	61	62	64	66	68	70	72	74
Equipment	130	3.0%	134	138	142	146	151	155	160	165	170	175
Total	\$251,720		\$259,272	\$267,050	\$275,062	\$283,313	\$291,813	\$300,567	\$309,584	\$318,872	\$328,438	\$338,291
Road Maintenance												
Food	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$106	3.0%	109	112	115	119	122	126	130	134	138	142
Maintenance Equipment	\$16,893	3.0%	17,400	17,922	18,459	19,013	19,584	20,171	20,776	21,399	22,041	22,703
Maintenance Building/Structure	\$245	3.0%	252	260	267	275	284	292	301	310	319	329
Office Expense	\$509	3.0%	524	540	556	573	590	608	626	645	664	684
Professional Services	\$20,868	3.0%	21,494	22,139	22,803	23,487	24,191	24,917	25,665	26,435	27,228	28,044
Labor	\$7,892	3.0%	8,128	8,372	8,623	8,882	9,149	9,423	9,706	9,997	10,297	10,606
Service Agreements	\$313	3.0%	322	332	342	352	363	374	385	397	409	421
Rents and Lease Equipment	\$150	3.0%	155	159	164	169	174	179	184	190	196	202
Snowplowing	\$21,586	3.0%	22,233	22,900	23,587	24,295	25,024	25,774	26,547	27,344	28,164	29,009
Maintenance/Admin Fee	\$7,785	3.0%	8,018	8,259	8,507	8,762	9,025	9,295	9,574	9,862	10,157	10,462
Fuel Expense	\$3,251	3.0%	3,349	3,449	3,553	3,659	3,769	3,882	3,998	4,118	4,242	4,369
NSF Charge	\$4	3.0%	4	4	4	5	5	5	5	5	5	5
Total	\$79,600		\$81,988	\$84,447	\$86,981	\$89,590	\$92,278	\$95,046	\$97,898	\$100,835	\$103,860	\$106,976

Table 6
 Yosemite West
 CIP Summary - Pinnacle Engineering

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
Water System - Planned						
Tree Cutting (Ferguson Fire)	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Collection System	\$0	\$173,250	\$0	\$0	\$0	\$173,250
Booster Station	0	0	25,000	0	2,500	27,500
Reservoir	120,000	0	0	0	0	120,000
Well	0	105,000	5,000	0	0	110,000
PW Distribution	10,000	0	0	0	0	10,000
Hydrants	50,000	50,000	50,000	50,000	50,000	250,000
Subtotal	\$340,000	\$328,250	\$80,000	\$50,000	\$52,500	\$850,750
<u>Miscellaneous (40% Total Misc Cost)</u>						
CIP	\$0	\$0	\$0	\$0	\$29,580	\$29,580
Subtotal	\$0	\$0	\$0	\$0	\$29,580	\$29,580
Total Water Planned	\$340,000	\$328,250	\$80,000	\$50,000	\$82,080	\$880,330
	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>Total</u>
Water System - Deferred						
Well	\$0	\$0	\$5,000	\$0	\$5,000	\$10,000
PW Distribution	0	39,000	10,000	0	0	49,000
Telemetry	100,000	0	0	0	0	100,000
Meters	60,000	60,000	60,000	60,000	60,000	300,000
Booster Station	0	0	5,000	0	7,500	12,500
Total Water Deferred	\$160,000	\$99,000	\$80,000	\$60,000	\$72,500	\$471,500
Total Water Planned and Deferred						\$1,351,830
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
Wastewater System - Planned						
<u>WWTP</u>						
Additional Sprayfield Project	\$85,000	\$40,000	\$0	\$0	\$0	\$125,000
Aeration Pond	\$20,000	\$32,000	\$14,000	\$0	\$0	\$66,000
Effluent Disposal	0	50,000	30,000	0	0	80,000
Headworks	1,000	0	0	0	0	1,000
Headworks Building	0	20,000	0	0	0	20,000
Transfer Lift Station	80,000	0	15,000	0	0	95,000
Clarifier	25,000	3,000	25,000	0	0	53,000
Leachfields	0	415,000	0	0	0	415,000
Subtotal	\$211,000	\$560,000	\$84,000	\$0	\$0	\$855,000
<u>One-Time Set-Up Costs</u>						
SOPs	\$29,610	\$0	\$0	\$0	\$0	\$29,610
ORD (Daily/Weekly)	1,800	0	0	0	0	1,800
Reporting Docs	0	1,800	0	0	0	1,800
FMEA	30,000	0	0	0	0	30,000
Training Program	7,200	0	0	0	0	7,200
Safety Program	1,800	0	0	0	0	1,800
Sampling Program	1,800	0	0	0	0	1,800
ERP	0	2,880	0	0	0	2,880
PMs	21,600	0	0	0	0	21,600
Misc.	0	0	0	0	17,143	17,143
CMMS	40,000	0	0	0	0	40,000
Subtotal	\$133,810	\$4,680	\$0	\$0	\$17,143	\$155,633
<u>Miscellaneous (60% Total Misc Cost)</u>						
CIP	\$0	\$0	\$0	\$0	\$44,370	\$44,370
Subtotal	\$0	\$0	\$0	\$0	\$44,370	\$44,370
Total Wastewater Planned	\$344,810	\$564,680	\$84,000	\$0	\$61,513	\$1,055,003
	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>Total</u>
Wastewater System - Deferred						
Aeration Pond	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Headworks	10,000	0	0	0	10,000	20,000
Effluent Disposal	0	20,000	0	0	0	20,000
Total Wastewater Deferred	\$30,000	\$20,000	\$0	\$0	\$10,000	\$60,000
Total Wastewater Planned and Deferred						\$1,115,003

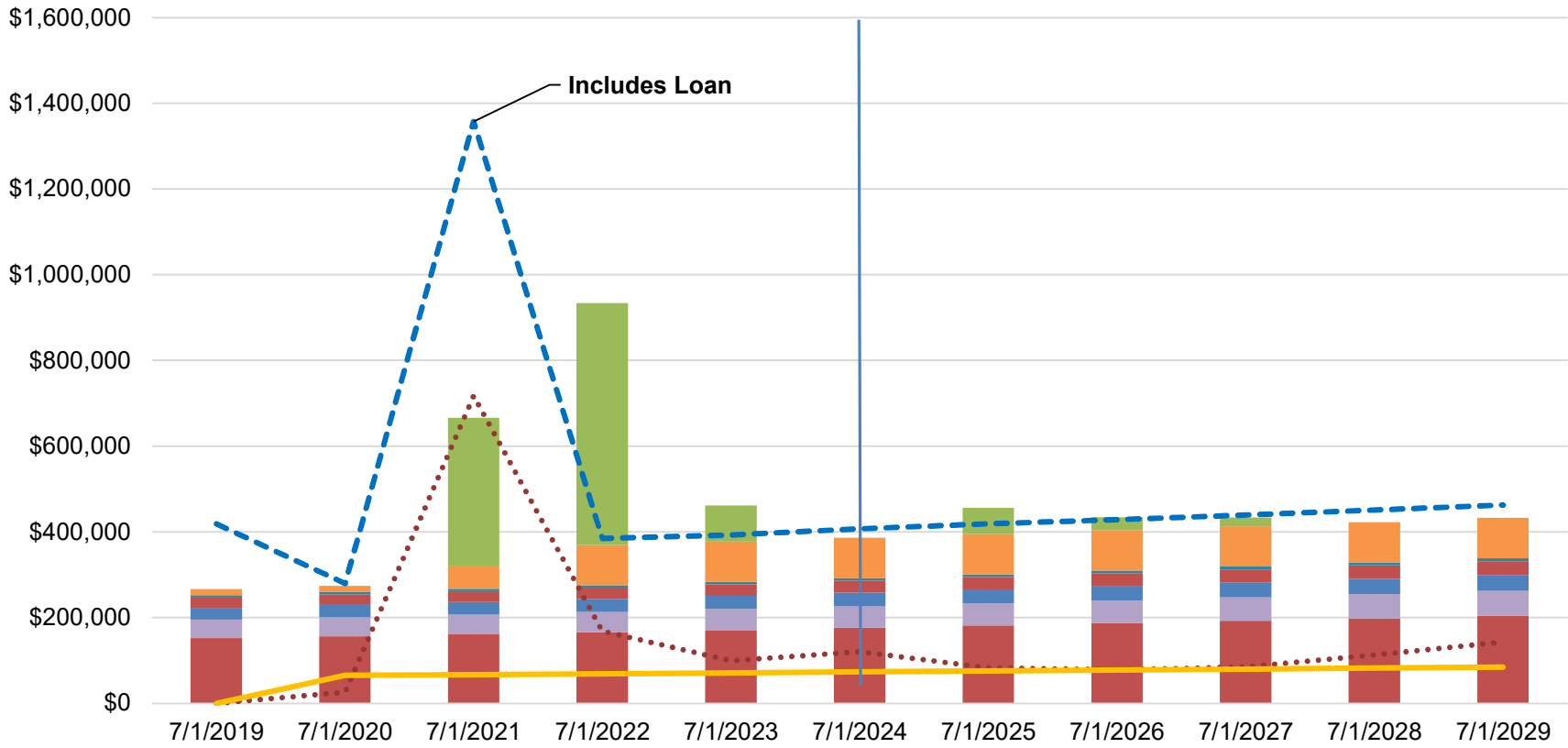
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
<u>Roads - Planned</u>						
3.5 Mile Road Repair	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000
Total Roads Planned	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000
	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>Total</u>
<u>Roads - Deferred</u>						
3.5 Mile Road Repair	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total Roads Deferred	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total YW Planned	\$684,810	\$1,192,930	\$464,000	\$350,000	\$443,593	\$3,135,333
Total YW Deferred	\$490,000	\$119,000	\$80,000	\$60,000	\$82,500	\$831,500
Total Yosemite West CIP						\$3,966,833

Yosemite West Water Projected Revenue, Expenses & Reserves



- Personnel
- Utilities
- Equipment
- Lab Expense
- General
- Debt Service
- Capital Expenditures
- Total Revenue
- Ending Fund Balance
- Recommended Operating Reserves

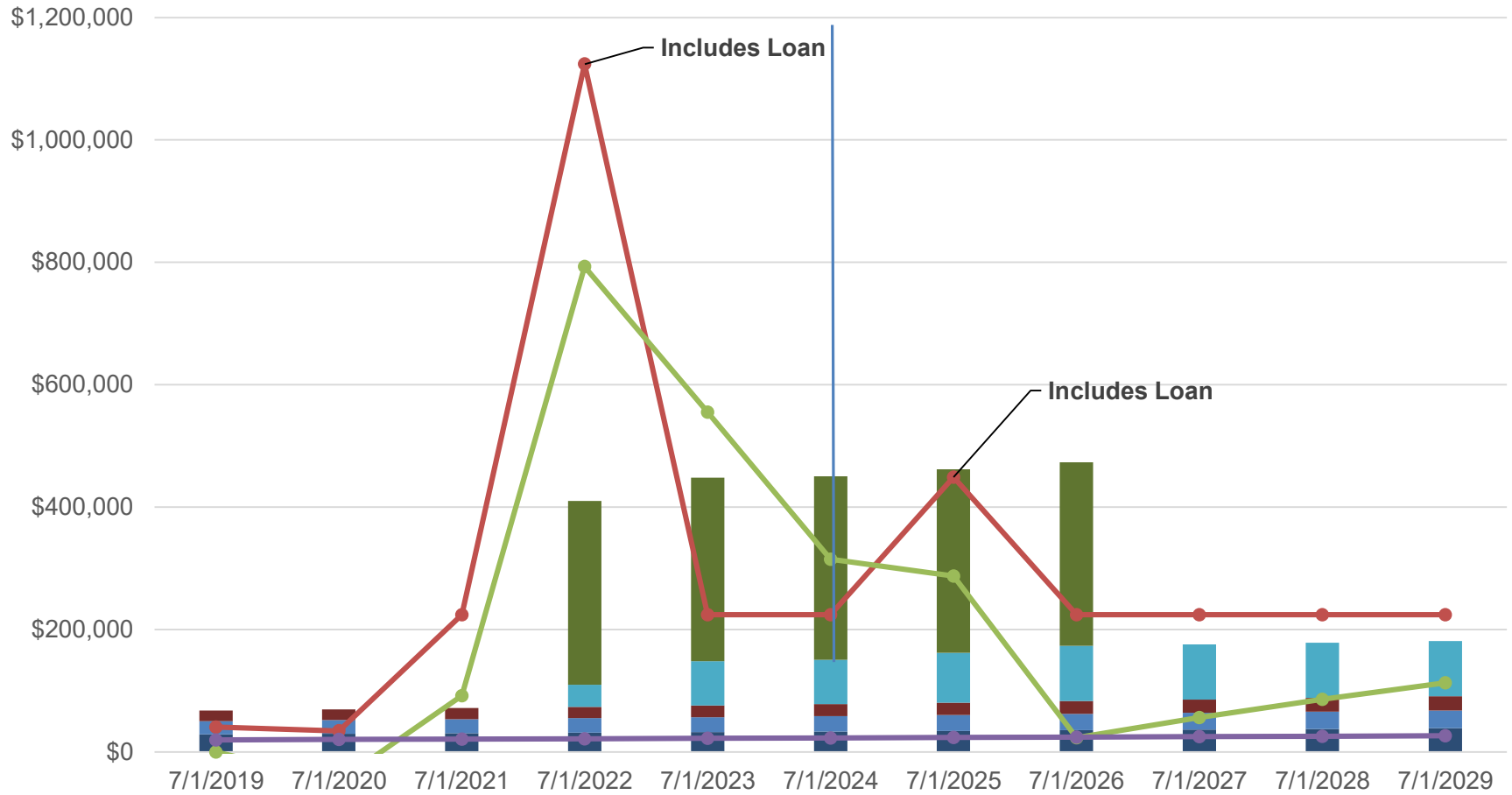
Yosemite West Wastewater Projected Revenue, Expenses & Reserves



- Personnel
- Utilities
- Lab Expense
- Capital Expenditures
- Ending Fund Balance

- Equipment
- General
- Debt Service
- Total Revenue
- Recommended Operating Reserves

Yosemite West Roads Projected Revenue, Expenses & Reserves



- Personnel
- Maintenance
- Capital Expenditures
- Ending Fund Balance

- Snowplowing
- Debt Service
- Total Revenue
- Recommended Operating Reserves

Table 10
 Yosemite West
 Proposed Rate Structure Calculation - Single Volumetric Tier

	<u>Current Equivalent</u> ¹	<u>1/1/2021</u>	<u>7/1/2021</u>	<u>7/1/2022</u>	<u>7/1/2023</u>	<u>7/1/2024</u>
Water Rate Structure						
% increase	Baseline	9.50%	9.50%	9.50%	9.50%	9.50%
% growth	Baseline	0.50%	0.50%	0.50%	0.50%	0.50%
Number of Accounts ²	224	225	226	227	229	230
Fixed Rate	\$26.90	\$29.46	\$32.25	\$35.32	\$38.67	\$42.35
Total Fixed Revenue	\$72,307	\$79,572	\$87,567	\$96,366	\$106,048	\$116,703
Total Volumetric Revenue Requirement ³	\$64,787	\$71,297	\$78,460	\$86,344	\$95,019	\$104,566
Total Water Use (kgal) ²	8,635	8,678	8,722	8,765	8,809	8,853
Adjusted \$/kgal	\$7.50	\$8.22	\$9.00	\$9.85	\$10.79	\$11.81
Total Estimated Water Revenue	\$137,095	\$150,869	\$166,028	\$182,709	\$201,067	\$221,269
Sewer Rate Structure						
% increase	Baseline	200.00%	5.00%	5.00%	5.00%	5.00%
% growth	Baseline	0.50%	0.50%	0.50%	0.50%	0.50%
Number of Accounts ²	224	225	226	227	229	230
Fixed Rate	\$20.75	\$62.25	\$65.36	\$68.63	\$72.06	\$75.67
Total Fixed Revenue	\$55,776	\$168,165	\$177,456	\$187,260	\$197,606	\$208,524
Total Volumetric Revenue Requirement ³	\$29,222	\$48,013	\$50,665	\$53,465	\$56,419	\$59,536
Total Water Use (kgal) ²	8,635	8,678	8,722	8,765	8,809	8,853
Adjusted \$/kgal	\$3.38	\$5.53	\$5.81	\$6.10	\$6.40	\$6.72
Total Estimated Sewer Revenue	\$84,998	\$216,177	\$228,121	\$240,725	\$254,025	\$268,060
Road Rate Structure						
% rate increase	Baseline	0.00%	550.00%	0.00%	0.00%	0.00%
% growth	Baseline	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenue Requirement	\$34,464	\$34,464	\$224,016	\$224,016	\$224,016	\$224,016
Total Number of Units	359	359	359	359	359	359
Fixed Annual Rate	\$96.00	\$96.00	\$624.00	\$624.00	\$624.00	\$624.00
Fixed Monthly Rate	\$8.00	\$8.00	\$52.00	\$52.00	\$52.00	\$52.00
	\$34,464	\$34,464	\$224,016	\$224,016	\$224,016	\$224,016

1 - Estimated revenue based on rate rollback

2 - Escalated by growth percentage

3 - Total Revenue Requirement from Cash Flow less Fixed Revenue

Table 11
 Yosemite West
 Proposed Rate Schedule

1/1/2021 7/1/2021 7/1/2022 7/1/2023 7/1/2024

Water Rates Effective: January 1, 2006 *projected rates*

Water Rates (Monthly)

Base Rate	\$26.90	\$29.46	\$32.25	\$35.32	\$38.67	\$42.35
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-
Tier 2	8 - 12 kgal	\$6.75	-	-	-	-
Tier 3	12 - 16 kgal	\$7.35	-	-	-	-
Tier 4	16 - 20 kgal	\$8.00	-	-	-	-
Tier 5	20 - 28 kgal	\$9.90	-	-	-	-
Tier 6	28 - 36 kgal	\$11.80	-	-	-	-
Tier 7	36 - 44 kgal	\$14.30	-	-	-	-
Tier 8	44 - 52 kgal	\$16.80	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-
New Rate - All Use per kgal		\$8.22	\$9.00	\$9.85	\$10.79	\$11.81

Condominium Complex Water Rates (Monthly)

Base Rate (per Condo Unit)	\$26.90	\$29.46	\$32.25	\$35.32	\$38.67	\$42.35
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-
Tier 2	8 - 12 kgal	\$6.75	-	-	-	-
Tier 3	12 - 16 kgal	\$7.35	-	-	-	-
Tier 4	16 - 20 kgal	\$8.00	-	-	-	-
Tier 5	20 - 28 kgal	\$9.90	-	-	-	-
Tier 6	28 - 36 kgal	\$11.80	-	-	-	-
Tier 7	36 - 44 kgal	\$14.30	-	-	-	-
Tier 8	44 - 52 kgal	\$16.80	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-
New Rate - All Use per kgal		\$8.22	\$9.00	\$9.85	\$10.79	\$11.81

Wastewater Rates Effective: June 1, 2004 *projected rates*

Wastewater Rates (Monthly)

Base Rate	\$20.75	\$62.25	\$65.36	\$68.63	\$72.06	\$75.67
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$2.45	-	-	-	-
Tier 2	8 - 12 kgal	\$2.70	-	-	-	-
Tier 3	12 - 16 kgal	\$3.00	-	-	-	-
Tier 4	16 - 20 kgal	\$3.35	-	-	-	-
Tier 5	20 - 28 kgal	\$4.60	-	-	-	-
Tier 6	28 - 36 kgal	\$6.20	-	-	-	-
Tier 7	36 - 44 kgal	\$8.45	-	-	-	-
Tier 8	44 - 52 kgal	\$11.00	-	-	-	-
Tier 9	>52 kgal	\$12.30	-	-	-	-
New Rate - All Use per kgal		\$5.53	\$5.81	\$6.10	\$6.40	\$6.72

Road Rates *projected rates*

Road Fee (Monthly)	\$8.00	-	-	-	-	-
Road Standby Fee (Annual)	\$96.00	-	-	-	-	-
New Rate - All Users (Monthly)		\$8.00	\$52.00	\$52.00	\$52.00	\$52.00

Table 12
 Yosemite West
 Monthly Bill Impact

	Use (kgals)	Current	1/1/2021	7/1/2021	7/1/2022	7/1/2023	7/1/2024
Water							
<i>projected monthly bills (with structure change)</i>							
Single Family Homes							
Minimum	0	\$26.90	\$29.46	\$32.25	\$35.32	\$38.67	\$42.35
25th percentile*	2	\$39.40	\$45.89	\$50.25	\$55.02	\$60.25	\$65.97
50th percentile*	4	\$51.90	\$62.32	\$68.24	\$74.72	\$81.82	\$89.59
75th percentile*	8	\$76.90	\$95.18	\$104.22	\$114.12	\$124.97	\$136.84
Maximum	35	\$327.10	\$317.00	\$347.12	\$380.09	\$416.20	\$455.74
Condominium Complex (24 Units)							
Minimum	0	\$645.60	\$706.93	\$774.09	\$847.63	\$928.15	\$1,016.33
25th percentile*	35	\$945.80	\$994.48	\$1,088.96	\$1,192.41	\$1,305.68	\$1,429.72
50th percentile*	61	\$1,351.20	\$1,203.98	\$1,318.36	\$1,443.60	\$1,580.74	\$1,730.91
75th percentile*	72	\$1,568.40	\$1,296.40	\$1,419.56	\$1,554.42	\$1,702.09	\$1,863.79
Maximum	160	\$3,161.20	\$2,021.44	\$2,213.47	\$2,423.75	\$2,654.01	\$2,906.14
Wastewater							
<i>projected monthly bills (with structure change)</i>							
Single Family Homes							
Minimum	0	\$20.75	\$62.25	\$65.36	\$68.63	\$72.06	\$75.67
25th percentile*	2	\$25.65	\$73.32	\$76.98	\$80.83	\$84.87	\$89.12
50th percentile*	4	\$30.55	\$84.38	\$88.60	\$93.03	\$97.68	\$102.56
75th percentile*	8	\$40.35	\$106.51	\$111.84	\$117.43	\$123.30	\$129.46
Maximum	35	\$156.75	\$255.89	\$268.69	\$282.12	\$296.23	\$311.04
Condominium Complex (24 Units)							
Minimum	0	\$498.00	\$1,494.00	\$1,568.70	\$1,647.14	\$1,729.49	\$1,815.97
25th percentile*	35	\$634.00	\$1,684.87	\$1,769.12	\$1,857.57	\$1,950.45	\$2,047.98
50th percentile*	61	\$906.50	\$1,828.72	\$1,920.16	\$2,016.17	\$2,116.97	\$2,222.82
75th percentile*	72	\$1,041.80	\$1,890.96	\$1,985.51	\$2,084.79	\$2,189.03	\$2,298.48
Maximum	160	\$2,124.20	\$2,379.21	\$2,498.17	\$2,623.08	\$2,754.24	\$2,891.95
Roads							
All Users (Monthly)		\$8.00	\$8.00	\$52.00	\$52.00	\$52.00	\$52.00

*percentile of values greater than 0