



City of Yountville Rates Overview

Introduction

Bartle Wells Associates (BWA) has been retained by the Town of Yountville to evaluate the Town's current water and wastewater rates and make recommendations on rate increases. At a public hearing, on Tuesday, February 6, 2018, the Town adopted 5 years of rate increases from FY 2016/17 through 2021/22. The Town now wants to update its water and wastewater rates for the next five years to reflect current costs of service. The Town mailed a notice of rate increase and will consider adoption of these rates at a public hearing Tuesday, November 15, 2022, at or about 3:00 p.m in the Town Council Chambers.

Water Enterprise

The Town currently has monthly fixed and variable water charges. The fixed charge includes a service charge and system replacement fee which both vary by meter size. Variable charges are broken into 2 tiered rates per thousand gallons (kgal) for single family residential users and a flat rate per kgal for all other users. Water enterprise customers outside Town limits pay a 70% surcharge on the meter service charge.

The Town faces several cost factors funded by rates including ongoing operations expenses and capital projects. Most importantly, the cost of purchased water from the Veterans Home is increasing despite reduced consumption.

Proposition 218 requires that all water rates are cost-justified (San Juan Capistrano ruling). BWA cost justifies the two-tier structure for single-family residential (SFR) users and a single tier for all other users. SFR Tier 2 and the All Other Use rate will recover each class's share of approximately \$50,000 in annual conservation costs.

BWA conducted a rate survey of Napa/Sonoma water agencies and found that the Town's water rate currently falls in the middle of these agencies.

Noticed Water Enterprise Rates

- Overall 11% Increases & Increase System Replacement Fee In Year 1:**

- Increases the system replacement fee in Year 1 by a fixed dollar amount and 11% each year over the next 4 years.
- All other rates would increase 11% each year over 5 years.
- Adequately recovers capital costs without the need for transfers from the operating fund.
- The first proposed increase on January 1st, 2023, would increase the average bill to \$110.69.

Potential Water Enterprise Reduction

- Overall 8.5% Increases:**

- The Town Council approved an action October 18th for the setup of a Water and Wastewater Utility Enterprise Capital Project Restricted Fund of \$1,650,000 and the payoff of Water Capital Improvement Fund 60 debt of \$888,668.
- Increases overall water rates by 8.5% per year for 5 years.
- Eliminates the need to increase the system replacement fee in Year 1 beyond 8.5%.
- Adequately recovers capital costs without the need for transfers from the operating fund.
- The first proposed increase on January 1st, 2023, would increase the average bill to \$103.74.

Wastewater Enterprise

The Town currently charges residential users a flat rate per dwelling unit and commercial users a flat rate based on meter size. Nonresidential customers pay a volumetric rate per kgal based on strength category.

- Low Strength: Church, Schools, Group Homes, Town Use, Office, Barber Shop
- Medium Strength: Hotels/Inns, Multi-Commercial
- High Strength: Restaurants, Tasting Rooms

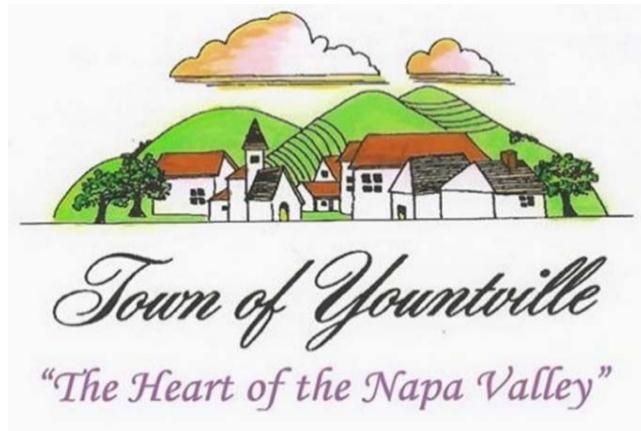
The Town faces several cost factors funded by rates including ongoing operations expenses and capital projects.

BWA conducted a rate survey of Napa/Sonoma water agencies and found that the Town's wastewater rate currently falls in the low range of these agencies.

Noticed Wastewater Enterprise Rates

- **Overall 5.4%, 5.4%, 5.4%, 5.9%, 5.9% Annual Increases:**

- Keeps the current wastewater rate structure and increase all rates by 5.4% the first three years, and 5.9% the next two years.
- \$3.4 MM of total cash fund reserves projected by Year 5
- Generates positive net revenue for additional capital projects or debt service by Year 5.
- The first proposed increase on January 1st, 2023, would increase the average bill to \$83.25.



Town of Yountville - 2022 Water Financial Plan Update

Draft Report



Table 1

Town of Yountville - 2022 Water Financial Plan Update

Proposed Rates - 5 Year Rate Schedule

Effective Date	Cost Allocation	8.5%		8.5%		8.5%		8.5%		
		Current	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027		
Monthly Fixed Charges										
Meter Service Charge (\$/meter)¹										
Meter Size	3/4" Meter Ratio	1/1/2022	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027		
3/4"	1	\$55.15	\$55.15	\$59.84	\$64.93	\$70.45	\$76.43	\$82.93		
1"	1.7	\$93.76	\$93.76	\$101.73	\$110.38	\$119.76	\$129.94	\$140.98		
1-1/2"	3.3	\$182.02	\$182.00	\$197.47	\$214.26	\$232.47	\$252.23	\$273.67		
2"	5.3	\$292.35	\$292.31	\$317.16	\$344.11	\$373.36	\$405.10	\$439.53		
3"	10	\$551.60	\$551.53	\$598.41	\$649.27	\$704.46	\$764.34	\$829.31		
4"	16.7	\$921.17	\$921.05	\$999.34	\$1,084.28	\$1,176.45	\$1,276.45	\$1,384.94		
6"	33.3	\$1,836.82	\$1,836.59	\$1,992.70	\$2,162.08	\$2,345.85	\$2,545.25	\$2,761.60		
8"	53.3	\$2,940.03	\$2,939.64	\$3,189.51	\$3,460.62	\$3,754.77	\$4,073.93	\$4,420.21		
% increase				8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
Water System Replacement Fee (\$/meter)										
Meter Size	3/4" Meter Ratio	1/1/2022	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027		
3/4"	1	\$8.78	\$8.78	\$9.53	\$10.34	\$11.22	\$12.17	\$13.21		
1"	1.7	\$14.94	\$14.93	\$16.20	\$17.58	\$19.07	\$20.69	\$22.45		
1-1/2"	3.3	\$28.99	\$28.98	\$31.44	\$34.12	\$37.02	\$40.16	\$43.58		
2"	5.3	\$46.55	\$46.54	\$50.50	\$54.79	\$59.45	\$64.50	\$69.99		
3"	10	\$87.84	\$87.82	\$95.29	\$103.38	\$112.17	\$121.71	\$132.05		
4"	16.7	\$146.71	\$146.66	\$159.13	\$172.65	\$187.33	\$203.25	\$220.53		
6"	33.3	\$292.53	\$292.44	\$317.30	\$344.27	\$373.53	\$405.28	\$439.73		
8"	53.3	\$468.21	\$468.08	\$507.87	\$551.04	\$597.88	\$648.70	\$703.84		
% increase				8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
Fire Service Charge (\$/meter)										
Meter Size	3/4" Meter Ratio	1/1/2022	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027		
3/4"	1	\$11.03	\$11.03	\$11.97	\$12.98	\$14.09	\$15.29	\$16.58		
1"	1.7	\$18.75	\$18.75	\$20.35	\$22.08	\$23.95	\$25.99	\$28.20		
1-1/2"	3.3	\$36.40	\$36.40	\$39.50	\$42.86	\$46.50	\$50.45	\$54.74		
2"	5.3	\$58.47	\$58.47	\$63.44	\$68.83	\$74.68	\$81.03	\$87.92		
3"	10	\$110.32	\$110.32	\$119.70	\$129.87	\$140.91	\$152.89	\$165.88		
4"	16.7	\$184.23	\$184.23	\$199.89	\$216.88	\$235.32	\$255.32	\$277.02		
6"	33.3	\$367.36	\$367.36	\$398.59	\$432.47	\$469.23	\$509.12	\$552.39		
8"	53.3	\$588.01	\$588.01	\$637.99	\$692.22	\$751.05	\$814.89	\$884.16		
% increase				8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
Volumetric Charges										
Customer Class	Unit	1/1/2022	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027		
Single Family Use	\$/kgal									
Tier 1 (0-4 kgals)	\$/kgal	4.15	\$4.18	\$4.54	\$4.93	\$5.34	\$5.80	\$6.29		
% Increase				9.3%	8.5%	8.5%	8.5%	8.5%		
Tier 2 (5+ kgals)*	\$/kgal	4.76	\$5.05	\$5.40	\$5.79	\$6.21	\$6.66	\$7.16		
% increase				13.5%	7.1%	7.2%	7.3%	7.4%		
All Other Use**	\$/kgal	\$4.62	\$4.55	\$4.90	\$5.29	\$5.71	\$6.16	\$6.65		
% increase				6.1%	7.9%	7.9%	8.0%	8.0%		

Outside of Town Rates

Effective Date	Current	Cost Allocation						
		1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	
Monthly Fixed Charges								
Meter Service Charge (\$/meter)								
Meter Size	3/4" Meter Ratio	1/1/2022	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
3/4"	1	\$93.75	\$93.76	\$101.73	\$110.38	\$119.76	\$129.94	\$140.98
1"	1.7	\$159.39	\$159.39	\$172.94	\$187.64	\$203.59	\$220.89	\$239.67
1-1/2"	3.3	\$309.44	\$309.41	\$335.71	\$364.24	\$395.20	\$428.79	\$465.24
2"	5.3	\$496.99	\$496.93	\$539.16	\$584.99	\$634.72	\$688.67	\$747.21
3"	10	\$937.71	\$937.60	\$1,017.29	\$1,103.76	\$1,197.58	\$1,299.38	\$1,409.82
4"	16.7	\$1,565.99	\$1,565.79	\$1,698.88	\$1,843.28	\$1,999.96	\$2,169.96	\$2,354.41
6"	33.3	\$3,122.60	\$3,122.20	\$3,387.58	\$3,675.53	\$3,987.95	\$4,326.92	\$4,694.71
8"	53.3	\$4,998.05	\$4,997.39	\$5,422.17	\$5,883.05	\$6,383.11	\$6,925.68	\$7,514.36
% increase				8.5%	8.5%	8.5%	8.5%	8.5%
Water System Replacement Fee (\$/meter)								
Meter Size	3/4" Meter Ratio	1/1/2022	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
3/4"	1	\$14.93	\$14.93	\$16.20	\$17.58	\$19.07	\$20.69	\$22.45
1"	1.7	\$25.39	\$25.38	\$27.54	\$29.88	\$32.42	\$35.17	\$38.16
1-1/2"	3.3	\$49.28	\$49.27	\$53.46	\$58.00	\$62.93	\$68.28	\$74.08
2"	5.3	\$79.14	\$79.13	\$85.85	\$93.15	\$101.07	\$109.66	\$118.98
3"	10	\$149.33	\$149.29	\$161.98	\$175.75	\$190.69	\$206.90	\$224.49
4"	16.7	\$249.40	\$249.32	\$270.51	\$293.51	\$318.46	\$345.53	\$374.90
6"	33.3	\$497.30	\$497.15	\$539.41	\$585.26	\$635.01	\$688.98	\$747.55
8"	53.3	\$795.96	\$795.74	\$863.38	\$936.77	\$1,016.39	\$1,102.79	\$1,196.52

Table 2

Town of Yountville - 2022 Water Financial Plan Update

Single Family Customers Proposed Rate Summary

Fixed Charge	Meter Size	Current	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Service Charge	3/4"	\$55.15	\$59.84	\$64.93	\$70.45	\$76.43	\$82.93
System Replacement Fee	3/4"	\$8.78	\$9.53	\$10.34	\$11.22	\$12.17	\$13.21
Total Monthly Fixed Charge		\$63.93	\$69.37	\$75.27	\$81.66	\$88.60	\$96.14
Volumetric Charge	Tier Breakpoint	Current	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Residential Tier 1	(0-4)	\$4.15	\$4.54	\$4.93	\$5.34	\$5.80	\$6.29
Residential Tier 2	(5+)	\$4.76	\$5.40	\$5.79	\$6.21	\$6.66	\$7.16

Table 3

Town of Yountville - 2022 Water Financial Plan Update

Monthly Bill Impact for Single Family Customers Within Town

	Meter Size	Current	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Fixed Charge							
Service Charge	3/4"	\$55.15	\$59.84	\$64.93	\$70.45	\$76.43	\$82.93
System Replacement Fee	3/4"	\$8.78	\$9.53	\$10.34	\$11.22	\$12.17	\$13.21
Total Monthly Fixed Charge		\$63.93	\$69.37	\$75.27	\$81.66	\$88.60	\$96.14
Volumetric Charge							
Residential Tier 1	Tier Breakpoint (0-4)	Current	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Residential Tier 2	(5+)	\$4.15	\$4.54	\$4.93	\$5.34	\$5.80	\$6.29
		\$4.76	\$5.40	\$5.79	\$6.21	\$6.66	\$7.16
Single Family Bill Impact							
	Monthly Gallons	Current	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Low User	4,000	\$80.54	\$87.53	\$94.97	\$103.04	\$111.80	\$121.30
\$ Increase			\$6.98	\$7.44	\$8.07	\$8.76	\$9.50
Average User	7,000	\$94.83	\$103.74	\$112.34	\$121.67	\$131.79	\$142.77
\$ Increase			\$8.91	\$8.60	\$9.33	\$10.12	\$10.98
High User	10,000	\$109.12	\$119.96	\$129.71	\$140.30	\$151.78	\$164.24
\$ Increase			\$10.84	\$9.76	\$10.58	\$11.48	\$12.46

Chart 4: Single Family Residential Monthly Water Rates as of July 1, 2022 (7 Kgal)

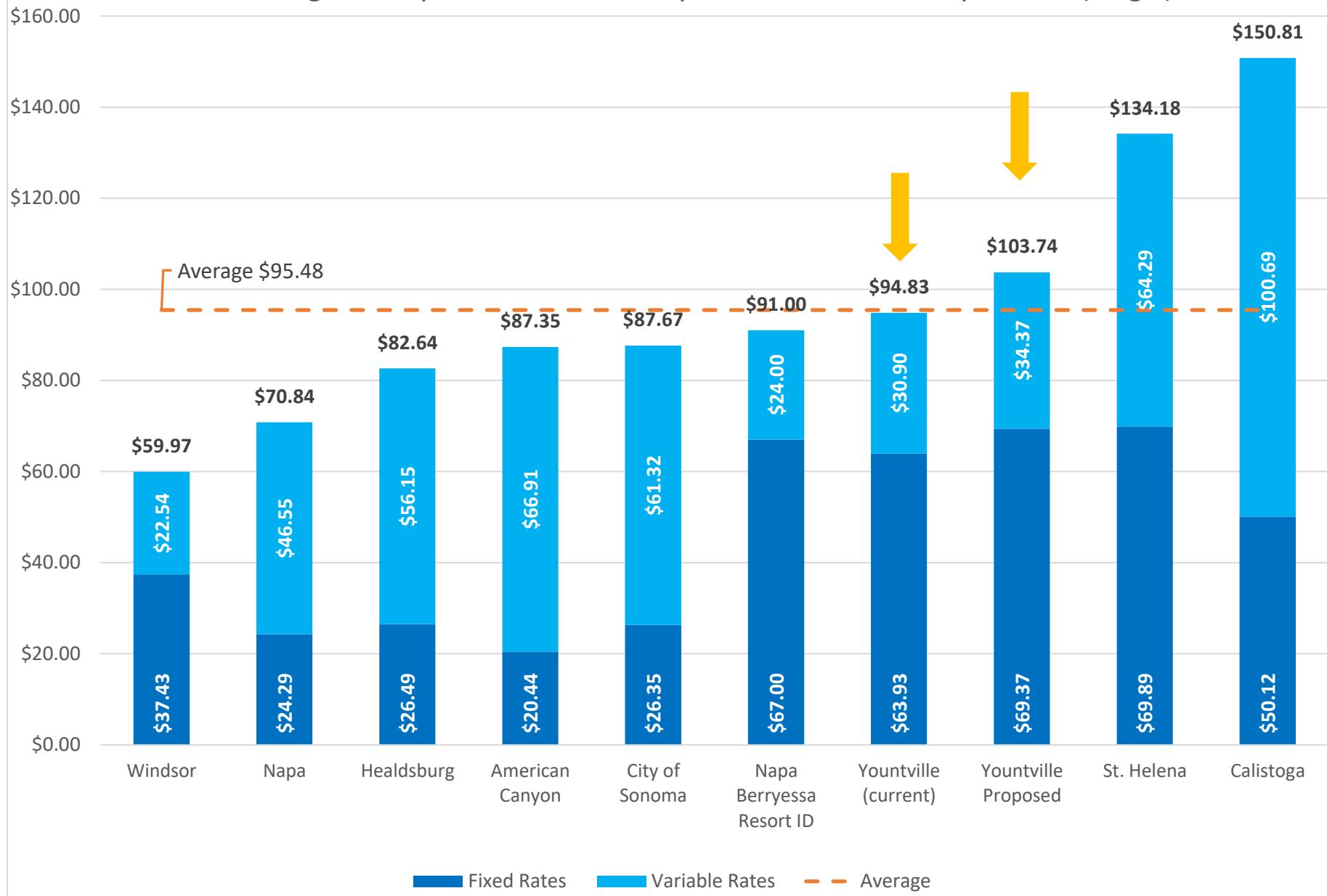


Table 5: Single Family Residential Monthly Combined Water & Sewer Bills as of July

1, 2022

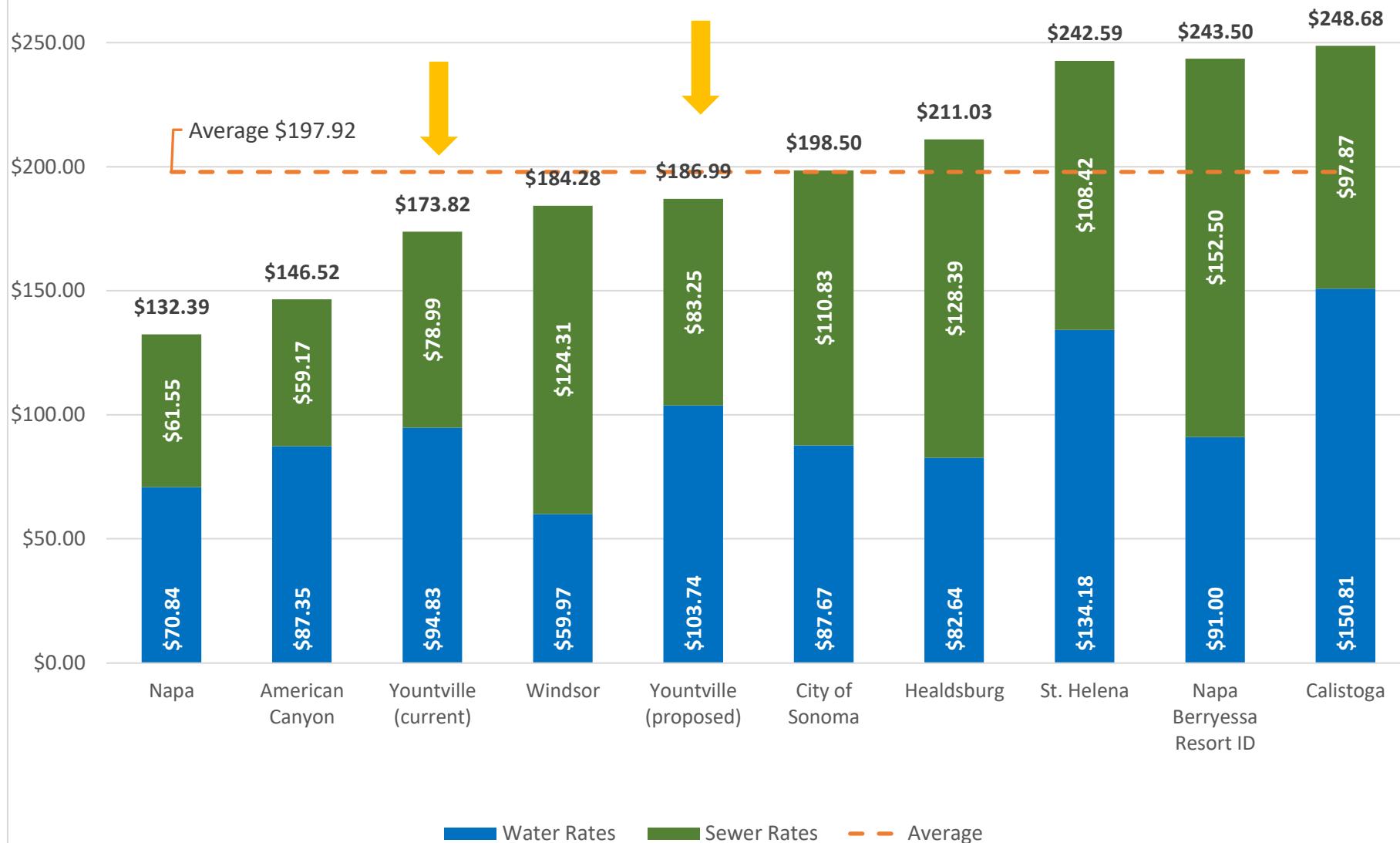


Table 6

Town of Yountville - 2022 Water Financial Plan Update

Current Rates*Rates established January 1, 2022***Monthly Fixed Charges**

Meter Service Charge				
Meter Size	3/4" Meter Ratio	\$/Meter Inside Town	\$/Meter Outside Town	Outside/Inside Ratio
3/4"	1.0	\$55.15	\$93.75	1.70
1"	1.7	\$93.76	\$159.39	1.70
1-1/2"	3.3	\$182.02	\$309.44	1.70
2"	5.3	\$292.35	\$496.99	1.70
3"	10.0	\$551.60	\$937.71	1.70
4"	16.7	\$921.17	\$1,565.99	1.70
6"	33.3	\$1,836.82	\$3,122.60	1.70
8"	53.3	\$2,940.03	\$4,998.05	1.70

Water System Replacement Fee

Meter Size	3/4" Meter Ratio	\$/Meter Inside Town	\$/Meter Outside Town	Outside/Inside Ratio
3/4"	1.0	\$8.78	\$14.93	1.70
1"	1.7	\$14.94	\$25.39	1.70
1.5"	3.3	\$28.99	\$49.28	1.70
2"	5.3	\$46.55	\$79.14	1.70
3"	10.0	\$87.84	\$149.33	1.70
4"	16.7	\$146.71	\$249.40	1.70
6"	33.3	\$292.53	\$497.30	1.70
8"	53.3	\$468.21	\$795.96	1.70

Monthly Volumetric Charges

Usage Charge				
User Class	Usage Tier	\$/kgal Inside Town	\$/kgal Outside Town	Outside/Inside Ratio
Single Family				
Tier 1	0-4,000 gallons	\$4.15	\$4.15	1.00
Tier 2	5,000 gallons+	\$4.76	\$4.76	1.00
Multi Family	All Use	\$4.62	\$4.62	1.00
Non-Residential	All Use	\$4.62	\$4.62	1.00

Source: Town of Yountville Resolution 2947-11

Table 7

Town of Yountville - 2022 Water Financial Plan Update

Water Cash Fund Balance as of June 30, 2021

Reserve Fund	Beginning Balance 6/30/2021
Unrestricted	
Fund 61 - Water Utility Operating Fund	\$277,498
Fund 58 - Water Connection Impact Fee Fund	0
<u>Fund 60 - Water Utility Capital Improvements Fund</u>	<u>669,855</u>
Total Unrestricted Water Utility Cash Fund Balance	\$947,352
Restricted	
Fund 57 - Water Drought Reserve Fund ¹	\$851,672
Total Restricted Water Utility Cash Fund Balance	\$851,672

1 - Restricted for drought-related expenses

Table 8
Town of Yountville - 2022 Water Financial Plan Update
Projected Operating Expenditures

Expense Category	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Budget 2022/23	Annual Escalation Factor	2023/24	2024/25	2025/26	Projected 2026/27	2027/28	2028/29	2029/30
Operations & Distribution - Fund 61 (4505)													
Personnel	\$356,509	\$383,223	\$392,069	\$380,452	\$488,111	5.5%	\$514,958	\$543,280	\$573,161	\$604,684	\$637,942	\$673,029	\$710,045
Supplies	8,154	5,973	6,435	12,300	25,980	3.0%	26,759	27,562	28,389	29,241	30,118	31,021	31,952
Services	70,166	43,688	44,958	65,875	94,125	5.5%	99,302	104,763	110,525	116,604	123,018	129,784	136,922
Repair & Maintenance	36,513	41,491	19,540	36,500	39,000	3.0%	40,170	41,375	42,616	43,895	45,212	46,568	47,965
IT & Telecommunication	5,479	6,872	5,053	9,060	10,710	2.0%	10,924	11,143	11,366	11,593	11,825	12,061	12,302
Staff Development	10,451	8,179	1,872	12,500	7,500	3.0%	7,725	7,957	8,195	8,441	8,695	8,955	9,224
Insurance/Claims	15,791	26,470	25,893	26,328	34,349	3.0%	35,379	36,441	37,534	38,660	39,820	41,015	42,245
Community Promotion	1,200	1,288	1,350	1,500	1,500	3.0%	1,545	1,591	1,639	1,688	1,739	1,791	1,845
Machinery & Equipment	5,000	4,000	1,925	6,500	6,500	3.0%	6,695	6,896	7,103	7,316	7,535	7,761	7,994
Total Operations & Distribution	\$509,264	\$521,184	\$499,096	\$551,015	\$707,775		\$743,457	\$781,008	\$820,528	\$862,123	\$905,903	\$951,985	\$1,000,495
<i>Percent Change</i>							5.0%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Purchases & Conservation - Fund 61 (4507)													
Personnel	\$57,453	\$65,416	\$63,187	\$59,423	\$75,662	5.5%	\$79,824	\$84,214	\$88,846	\$93,732	\$98,888	\$104,326	\$110,064
Supplies	0	0	311	750	1,280	3.0%	1,318	1,358	1,399	1,441	1,484	1,528	1,574
Conservation Rebates	1,059	669	1,416	5,625	5,625	3.0%	5,794	5,968	6,147	6,331	6,521	6,717	6,918
IT & Telecommunication	912	1,144	839	1,210	1,440	2.0%	1,469	1,498	1,528	1,559	1,590	1,622	1,654
Insurance/Claims	2,434	4,100	3,845	3,712	4,628	3.0%	4,767	4,910	5,057	5,209	5,365	5,526	5,692
Water Purchases													
Water Purchase - Veterans Home	768,507	1,105,408	993,325	693,564	762,920	10.0%	839,212	923,134	1,015,447	1,116,992	1,228,691	1,351,560	1,486,716
Water Purchase-City Of Napa	391,150	124,161	24,382	10,000	25,000	3.0%	25,750	26,523	27,318	28,138	28,982	29,851	30,747
Water Purchase-County Of Napa	0	0	0	0	0		0	0	0	0	0	0	0
Total Operations & Distribution	\$1,221,515	\$1,300,898	\$1,087,305	\$774,285	\$876,556		\$958,134	\$1,047,604	\$1,145,741	\$1,253,401	\$1,371,520	\$1,501,130	\$1,643,365
<i>Percent Change</i>							9.3%	9.3%	9.4%	9.4%	9.4%	9.5%	9.5%
Total Water Utility Operating Expenses													
Personnel	\$413,962	\$448,639	\$455,256	\$439,876	\$563,774		\$594,781	\$627,494	\$662,006	\$698,417	\$736,830	\$777,355	\$820,110
Supplies	8,154	5,973	6,746	13,050	27,260		28,078	28,920	29,788	30,681	31,602	32,550	33,526
Services	70,166	43,688	44,958	65,875	94,125		99,302	104,763	110,525	116,604	123,018	129,784	136,922
Repair & Maintenance	36,513	41,491	19,540	36,500	39,000		40,170	41,375	42,616	43,895	45,212	46,568	47,965
IT & Telecommunication	6,392	8,016	5,892	10,270	12,150		12,393	12,641	12,894	13,152	13,415	13,683	13,957
Staff Development	10,451	8,179	1,872	12,500	7,500		7,725	7,957	8,195	8,441	8,695	8,955	9,224
Insurance/Claims	18,225	30,570	29,738	30,040	38,977		40,146	41,351	42,591	43,869	45,185	46,541	47,937
Community Promotion	1,200	1,288	1,350	1,500	1,500		1,545	1,591	1,639	1,688	1,739	1,791	1,845
Machinery & Equipment	5,000	4,000	1,925	6,500	6,500		6,695	6,896	7,103	7,316	7,535	7,761	7,994
Conservation Rebates	1,059	669	1,416	5,625	5,625		5,794	5,968	6,147	6,331	6,521	6,717	6,918
Water Purchases	1,159,657	1,229,569	1,017,708	703,564	787,920		864,962	949,656	1,042,765	1,145,129	1,257,673	1,381,411	1,517,463
Total Water Utility Operating Expenses	\$1,730,779	\$1,822,082	\$1,586,401	\$1,325,300	\$1,584,331		\$1,701,591	\$1,828,612	\$1,966,270	\$2,115,523	\$2,277,423	\$2,453,116	\$2,643,860
<i>Total Percent Change</i>							7.4%	7.5%	7.5%	7.6%	7.7%	7.7%	7.8%

Table 9

Town of Yountville - 2022 Water Financial Plan Update

Water Capital Improvement Projects

Program #	Project	Five Year Capital Improvement Program					Total
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
Capital Improvement Program							
WA-0015	Hydrant Repair and Replacement		\$35,000		\$38,500		\$73,500
WA-0018	Upgrade SCADA System						
	Emergency Well to Operational						
	Well	\$140,000					\$140,000
WA-0019	1MG Well Water Tank/ Pump						
	Station and Transmission Main;						
	Design, Permitting and						
	Construction				\$250,000	\$4,800,000	\$5,050,000
WA-0020	Water System Inter tie projects		\$65,000				\$65,000
WA-0021	Relocation of Harvest Ct Fire Hydrant	\$15,000					\$15,000
WA-0022	Clay Valve Rebuild at Finnell Rd						
	and Yount, and Finnell Rd and						
	Yountville XRd	\$8,000					\$8,000
WA-0023	Water Meter Replacement Program	\$30,500	\$32,000	\$33,500	\$35,500	\$37,500	\$169,000
WA-3023	Main and Service Lateral				\$191,500	\$201,000	\$392,500
	Replacement Program				\$50,000		\$50,000
WA-4023	Hydrant & Main Flushing with No-Des						\$5,963,000
Total Water Capital Expenses		\$193,500	\$132,000	\$33,500	\$565,500	\$5,038,500	

Source: TOWN OF YOUNTVILLE 5 YEAR CIP 2022/23

Table 10

Town of Yountville - 2022 Water Financial Plan Update

Interfund Debt Service**Interfund Loan from Water Drought Reserve Fund 57 to Water Capital Improvements Fund 60**

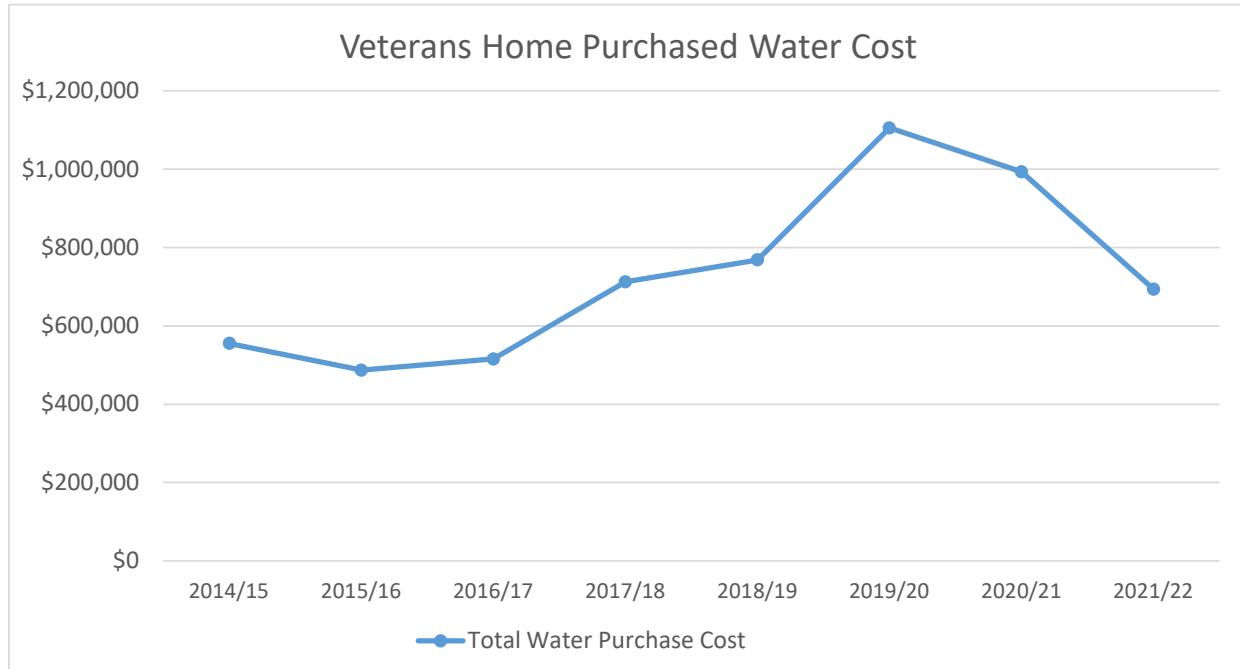
Beginning	Interest Rate	Principal	Interest	Total Payment	Balance 9/1	
9/1/2020	\$ 1,100,000.00	1%	\$ 105,140.28	\$ 11,000.00	\$ 116,140.28	\$ 994,859.72 Make payment on 9/1/21
9/1/2021	\$ 994,859.72	1%	\$ 106,191.69	\$ 9,948.60	\$ 116,140.28	\$ 888,668.03 Make payment on 9/1/22
9/1/2022	\$ 888,668.03	1%	\$ 107,253.60	\$ 8,886.68	\$ 116,140.28	\$ 781,414.42 Make payment on 9/1/23
9/1/2023	\$ 781,414.42	1%	\$ 108,326.14	\$ 7,814.14	\$ 116,140.28	\$ 673,088.28 Make payment on 9/1/24
9/1/2024	\$ 673,088.28	1%	\$ 109,409.40	\$ 6,730.88	\$ 116,140.28	\$ 563,678.88 Make payment on 9/1/25
9/1/2025	\$ 563,678.88	1%	\$ 110,503.50	\$ 5,636.79	\$ 116,140.28	\$ 453,175.39 Make payment on 9/1/26
9/1/2026	\$ 453,175.39	1%	\$ 111,608.53	\$ 4,531.75	\$ 116,140.28	\$ 341,566.86 Make payment on 9/1/27
9/1/2027	\$ 341,566.86	1%	\$ 112,724.62	\$ 3,415.67	\$ 116,140.28	\$ 228,842.24 Make payment on 9/1/28
9/1/2028	\$ 228,842.24	1%	\$ 113,851.86	\$ 2,288.42	\$ 116,140.28	\$ 114,990.38 Make payment on 9/1/29
9/1/2029	\$ 114,990.38	1%	<u>\$ 114,990.38</u>	<u>\$ 1,149.90</u>	<u>\$ 116,140.28</u>	\$ 0.00 Make payment on 9/1/30
			\$ 1,100,000.00	\$ 61,402.83	\$ 1,161,402.80	

Table 11

Town of Yountville - 2022 Water Financial Plan Update
Financial Projections Including Proposed Rate Increases

	Budget	Budget	Projections				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Water Rate Adjustments, January 1st (Mid Fiscal Year)			8.5%	8.5%	8.5%	8.5%	8.5%
WATER - OPERATING REVENUES							
Water Rate Revenues	\$1,600,543	\$1,623,957	\$1,693,233	\$1,832,907	\$1,984,454	\$2,148,883	\$2,327,288
Interest on Reserves (est. 1%)	307	350	5,821	7,025	8,464	10,164	12,148
<u>Other Income</u>	<u>2,895</u>	<u>5,625</u>	<u>5,625</u>	<u>5,625</u>	<u>5,625</u>	<u>5,625</u>	<u>5,625</u>
SUBTOTAL	\$1,603,745	\$1,629,932	\$1,704,679	\$1,845,557	\$1,998,544	\$2,164,672	\$2,345,061
WATER - CAPITAL REVENUES							
System Replacement Fees	\$118,275	\$126,685	\$137,274	\$148,943	\$161,603	\$175,339	\$190,243
General Fund Transfer	0	0	888,668	0	0	0	0
Interest on Reserves (est. 1%)	2,953	3,500	4,966	13,179	12,318	12,561	0
Water Impact Fees	71,935	0	0	0	0	0	0
<u>Grant Funding</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,800,000</u>
SUBTOTAL	\$193,163	\$130,185	\$1,130,908	\$162,121	\$173,921	\$187,900	\$4,990,243
TOTAL REVENUE	\$1,796,907	\$1,760,117	\$2,835,587	\$2,007,679	\$2,172,465	\$2,352,572	\$7,335,304
	Budget	Budget	Projections				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
WATER - OPERATING EXPENSES							
Personnel	\$455,256	\$439,876	\$563,774	\$594,781	\$627,494	\$662,006	\$698,417
Supplies	6,746	13,050	27,260	28,078	28,920	29,788	30,681
Services	44,958	65,875	94,125	99,302	104,763	110,525	116,604
Repair & Maintenance	19,540	36,500	39,000	40,170	41,375	42,616	43,895
IT & Telecommunication	5,892	10,270	12,150	12,393	12,641	12,894	13,152
Staff Development	1,872	12,500	7,500	7,725	7,957	8,195	8,441
Insurance/Claims	29,738	30,040	38,977	40,146	41,351	42,591	43,869
Community Promotion	1,350	1,500	1,500	1,545	1,591	1,639	1,688
Machinery & Equipment	1,925	6,500	6,500	6,695	6,896	7,103	7,316
Conservation Rebates	1,416	5,625	5,625	5,794	5,968	6,147	6,331
<u>Water Purchases</u>	<u>1,017,708</u>	<u>703,564</u>	<u>787,920</u>	<u>864,962</u>	<u>949,656</u>	<u>1,042,765</u>	<u>1,145,129</u>
SUBTOTAL	\$1,586,401	\$1,325,300	\$1,584,331	\$1,701,591	\$1,828,612	\$1,966,270	\$2,115,523
TOTAL OPERATING EXPENSES	\$1,586,401	\$1,325,300	\$1,584,331	\$1,701,591	\$1,828,612	\$1,966,270	\$2,115,523
WATER - CAPITAL EXPENSES							
Drought Interfund Loan	\$116,140	\$116,140	\$116,140	\$116,140	\$116,140	\$116,140	\$116,140
<u>Capital Improvement Program</u>	<u>1,003,278</u>	<u>187,304</u>	<u>193,500</u>	<u>132,000</u>	<u>33,500</u>	<u>565,500</u>	<u>5,038,500</u>
SUBTOTAL	\$1,119,418	\$303,445	\$309,640	\$248,140	\$149,640	\$681,640	\$5,154,640
TOTAL EXPENSES	\$2,705,819	\$1,628,745	\$1,893,971	\$1,949,731	\$1,978,252	\$2,647,910	\$7,270,164
Ending Cash Balance (61 - Operating Fund)	\$277,498	\$582,130	\$702,478	\$846,444	\$1,016,376	\$1,214,779	\$1,444,316
<i>Target 30% of O&M</i>	\$475,920	\$397,590	\$475,299	\$510,477	\$548,584	\$589,881	\$634,657
<i>Target Met?</i>	No	Yes	Yes	Yes	Yes	Yes	Yes
Ending Cash Balance (60 - CIP Fund)	\$669,855	\$496,595	\$1,317,863	\$1,231,844	\$1,256,125	\$762,385	\$597,988
<i>Target - 5% Asset Value</i>	147,488	147,488	147,488	147,488	147,488	147,488	147,488
<i>Target Met?</i>	Yes						
Ending Cash Balance (57 - Drought Fund)	\$851,672	\$983,952	\$1,109,932	\$1,237,172	\$1,365,684	\$1,495,481	\$1,626,576
Total Reserves	\$1,799,024	\$2,062,677	\$3,130,273	\$3,315,460	\$3,638,185	\$3,472,645	\$3,668,880
<i>Days O&M in Reserve</i>	414	568	721	711	726	645	633

Table 12
 Town of Yountville - 2022 Water Financial Plan Update
Wholesale Water Rate - Veteran's Home



Veterans Home Purchase	Water Purchased		Average Cost per AF		Total Water Purchase Cost		
	Year	AF	% Change	\$	% Change	\$	% Change
2014/15		604	-1%	\$919	14.4%	\$555,076	12.9%
2015/16		614	2%	\$793	-13.7%	\$486,902	-12.3%
2016/17		429	-30%	\$1,202	51.6%	\$515,658	5.9%
2017/18		479	12%	\$1,487	23.7%	\$712,649	38.2%
2018/19		358	-25%	\$2,147	44.4%	\$768,507	7.8%
2019/20		544	52%	\$2,031	-5.4%	\$1,104,864	43.8%
2020/21		556	2%	\$1,787	-12.0%	\$993,325	-10.1%
2021/22		362	-35%	\$1,916	7.2%	\$693,564	-30.2%

Source: Water Utility Enterprise 2021/22 Budget

Table 13
 Town of Yountville - 2022 Water Financial Plan Update
Current Accounts and Water Usage

Accounts by Meter Size				
Meter Size	Avg Billed Accounts	3/4" Meter Ratio	3/4" Meter Equivalent Units	% total
3/4"	682.0	1.0	682.0	55%
1"	86.0	1.7	146.2	12%
1.5"	18.0	3.3	59.4	5%
2"	45.0	5.3	238.5	19%
3"	4.0	10.0	40.0	3%
4"	3.0	16.7	50.1	4%
6"	1.0	33.3	33.3	3%
8"	<u>0.0</u>	53.3	<u>0.0</u>	<u>0%</u>
Total	839		1,249.5	100%

Usage by Customer Class		
Customer Class	Est. 2021/22 Use (kgals)	%
Single Family Use	FY 2021/22 Actual	
Tier 1 (0-4 kgals)	27,609	20%
Tier 2 (5+ kgals)	<u>19,869</u>	<u>14%</u>
Subtotal Single Family	47,478	34%
All Other Users	FY 2021/22 Actual	
Mobile Home	17,278	13%
Multi Unit Residential	15,665	11%
<u>Non-Residential</u>	<u>57,761</u>	<u>42%</u>
Subtotal All Other Users	90,704	66%
Total Kgals	138,182	100%
Total Acre Feet	424	

	Acre Feet	Kgals
Est. Required Purchases (AF) - 0 % Water Loss	424	138,182
Less: Est. Well Production (AF)	62	20,229
Est. Required Water Purchases	362	117,953
Est. Cost 2021/22	\$1,916.00	\$693,564

Table 14
 Town of Yountville - 2022 Water Financial Plan Update
Water Revenue Calculation

I. Meter Service Charge	Rate	# Meters	Revenue
Meter Size	1/1/22	1/1/22	1/1/22
3/4"	\$55.15	682	\$451,334
1"	\$93.76	86	\$96,761
1-1/2"	\$182.02	18	\$39,317
2"	\$292.35	45	\$157,868
3"	\$551.60	4	\$26,477
4"	\$921.17	3	\$33,162
6"	\$1,836.82	1	\$22,042
8"	\$2,940.03	0	\$0
		839	\$826,960
II. Water System Replacement Fee	Rate	# Meters	Revenue
Meter Size	1/1/22	1/1/22	1/1/22
3/4"	\$8.78	682	\$71,855
1"	\$14.94	86	\$15,415
1-1/2"	\$28.99	18	\$6,262
2"	\$46.55	45	\$25,137
3"	\$87.84	4	\$4,216
4"	\$146.71	3	\$5,281
6"	\$292.53	1	\$3,510
8"	\$468.21	0	\$0
		839	\$131,678
III. Volume Charges	Rate	Est. Consumption	Revenue
Customer Class	1/1/22	1/1/22	1/1/22
Single Family Use			
Tier 1 (0-4 kgals)	\$4.15	27,609	\$114,692
Tier 2 (5+ kgals)	\$4.76	19,869	\$94,617
All Other Use	\$4.62	90,704	\$418,893
		138,182	\$628,203
IV. Fire Charges	Rate	# Meters	Revenue
Meter Size	1/1/22	1/1/22	1/1/22
3/4"	\$11.03	0	\$0
1"	\$18.75	0	\$0
1-1/2"	\$36.40	0	\$0
2"	\$58.47	3	\$2,105
3"	\$110.32	0	\$0
4"	\$184.23	19	\$42,005
6"	\$367.36	24	\$105,801
8"	\$588.01	3	\$21,168
		49	\$171,079
Total Rate Revenue			\$1,757,920

**** conservative estimation: does not include outside city surcharge revenue or fire revenue**

Table 15
Town of Yountville - 2022 Water Financial Plan Update
Cost Allocation

<u>Fixed Costs</u>	<u>2022</u>	<u>Meter Equivalents</u>	<u>Rate</u>
System Replacement Fee (CIP Contribution)	\$131,678	1,250	\$8.78
Private Fire	\$171,079		
<u>Meter Charge</u>	<u>\$826,960</u>	<u>1,250</u>	<u>\$55.15</u>
Subtotal	\$1,129,718		
<hr/>			
<u>Volumetric Costs</u>		<u>Usage (kgals)</u>	<u>Rate \$/kgal</u>
Conservation Program Costs (Tier 2)	\$50,000		
<u>All Water Usage</u>	<u>\$578,203</u>	<u>138,182</u>	<u>\$4.18</u>
Subtotal	\$628,203		
Total Rate Revenue Requirement	\$1,757,920		
<hr/>			
% Fixed	64%		
% Variable	<u>36%</u>		
	100%		
<hr/>			
Revenue Requirement (FY 2021/22 Total Costs)	\$1,757,920		
Fixed Revenue	\$1,129,718		
Variable Revenue	\$628,203		
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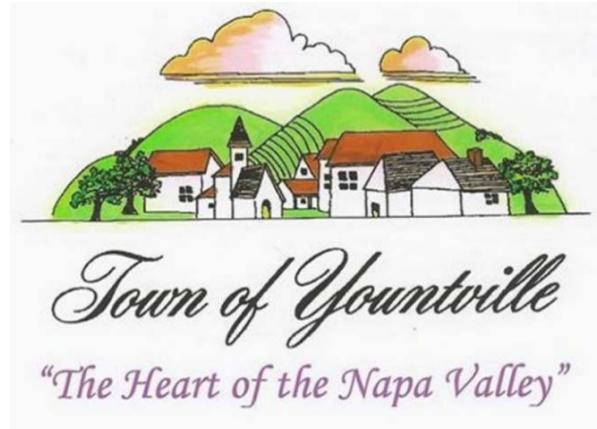
Table 16
 Town of Yountville - 2022 Water Financial Plan Update
 Tier Cost Basis

Conservation Program Charge Calculation

	<u>Usage (kgals)</u>	<u>% Usage</u>	<u>Costs</u>
Non SFR Total Use	90,704	66%	\$32,820
SFR Total Use	47,478	34%	\$17,180
	138,182	100%	\$50,000

	<u>Usage (kgals)</u>	<u>Conservation Program</u>	
		<u>Costs</u>	<u>Rate \$/kgal</u>
Non SFR Charge (All Usage)	138,182	\$50,000	\$0.36
SFR Tier 2	19,869	\$17,180	\$0.86

	<u>All Usage Rate</u>	<u>Conservation Rate</u>	<u>Total Rate</u>
Non SFR Charge (All Usage)	\$4.18	\$0.36	\$4.55
SFR Tier 1 Rate	\$4.18	\$0.00	\$4.18
SFR Tier 2 Rate	\$4.18	\$0.86	\$5.05



Town of Yountville - 2022 Wastewater Financial Plan Update Draft Tables



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Table 1

Town of Yountville - 2022 Wastewater Financial Plan Update

Proposed 5 Year Rate Schedule

Effective Date	Current		Proposed			
	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Rate Increase %		5.4%	5.4%	5.4%	5.9%	5.9%
Residential Sewer Rates - Fixed by Account						
Monthly Sewer Service Charge (\$/unit)						
Classification	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Single Family	\$62.07	\$65.42	\$68.95	\$72.68	\$76.97	\$81.51
Multi-Family	\$40.92	\$43.13	\$45.46	\$47.91	\$50.74	\$53.73
Mobile Homes	\$40.92	\$43.13	\$45.46	\$47.91	\$50.74	\$53.73
Non-Residential Sewer Rates						
Monthly Sewer Service Charge (\$/meter)						
Meter Size	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
3/4"	\$88.22	\$92.98	\$98.01	\$103.30	\$109.39	\$115.85
1"	\$149.98	\$158.08	\$166.62	\$175.61	\$185.97	\$196.95
1.5"	\$291.12	\$306.84	\$323.41	\$340.87	\$360.99	\$382.28
2"	\$467.55	\$492.80	\$519.41	\$547.46	\$579.76	\$613.96
3"	\$882.18	\$929.82	\$980.03	\$1,032.95	\$1,093.89	\$1,158.43
4"	\$1,473.23	\$1,552.78	\$1,636.63	\$1,725.01	\$1,826.79	\$1,934.57
6"	\$2,937.65	\$3,096.28	\$3,263.48	\$3,439.71	\$3,642.65	\$3,857.57
8"	\$4,702.00	\$4,955.91	\$5,223.53	\$5,505.60	\$5,830.43	\$6,174.42
Monthly Wastewater System Replacement Fee (\$/meter)						
Meter Size	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
3/4"	\$16.92	\$17.83	\$18.80	\$19.81	\$20.98	\$22.22
1"	\$28.76	\$30.31	\$31.95	\$33.68	\$35.66	\$37.77
1.5"	\$55.83	\$58.84	\$62.02	\$65.37	\$69.23	\$73.31
2"	\$89.67	\$94.51	\$99.62	\$105.00	\$111.19	\$117.75
3"	\$169.18	\$178.32	\$187.94	\$198.09	\$209.78	\$222.16
4"	\$282.54	\$297.80	\$313.88	\$330.83	\$350.35	\$371.02
6"	\$563.39	\$593.81	\$625.88	\$659.68	\$698.60	\$739.81
8"	\$901.75	\$950.44	\$1,001.77	\$1,055.86	\$1,118.16	\$1,184.13
Monthly Volume Rates (\$/kgal)						
Strength Charge	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Low	\$5.02	\$5.29	\$5.58	\$5.88	\$6.22	\$6.59
Medium	\$7.08	\$7.46	\$7.87	\$8.29	\$8.78	\$9.30
High	\$18.41	\$19.40	\$20.45	\$21.56	\$22.83	\$24.18
Wastewater Categories						
Low Strength						
Medium Strength						
High Strength						

Table 2

Town of Yountville - 2022 Wastewater Financial Plan Update

Monthly Bill Impact for Single Family Customers

Single Family Bill Impact	Current	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
Single Family	\$78.99	\$83.25	\$87.75	\$92.49	\$97.95	\$103.73
<i>\$ Increase</i>		\$4.26	\$4.50	\$4.74	\$5.46	\$5.78

Table 3: Single Family Residence Monthly Wastewater Rates July 1, 2022
(6 Kgal)

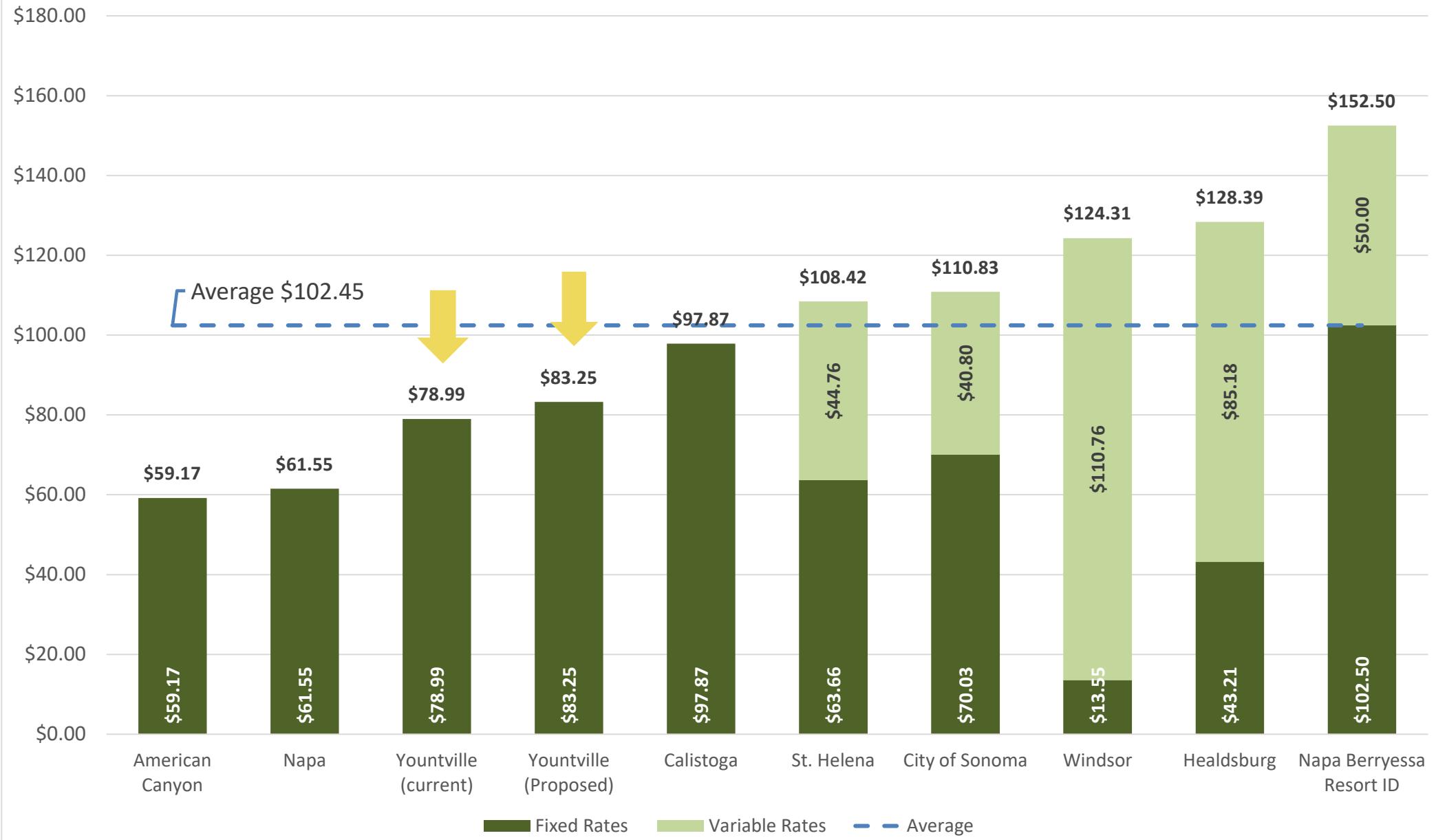


Table 4: Single Family Residential Monthly Combined Water & Sewer Bills as of July

1, 2022

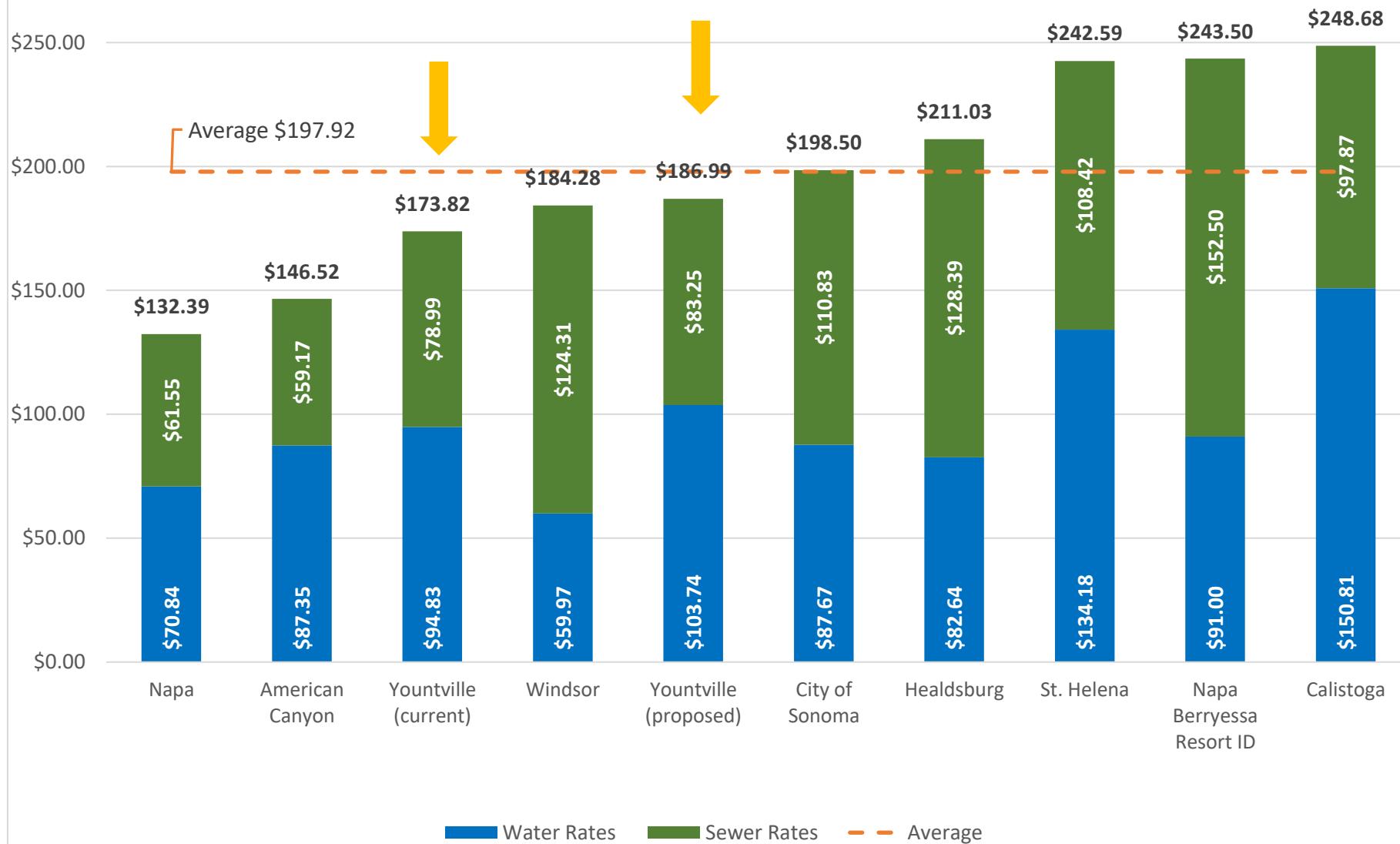


Table 5
 Town of Yountville - 2022 Wastewater Financial Plan Update
Current Wastewater Rates

Residential Monthly Sewer Service Charge			
Classification	Per Dwelling Unit		
Single Family	\$62.07		
Multi-Family	\$40.92		
Mobile Homes	\$40.92		

Non-Residential Sewer Rates			
Monthly Sewer Service Charge			
Meter Size	All Non-Res Accounts		
3/4"	\$88.22		
1"	\$149.98		
1.5"	\$291.12		
2"	\$467.55		
3"	\$882.18		
4"	\$1,473.23		
6"	\$2,937.65		
8"	\$4,702.00		

Sewer Load Factor and Strength Charges			
	Low	Medium	High
Strength Charge	\$5.02	\$7.08	\$18.41

<i>Wastewater Categories</i>	
Low Strength	Church, Schools, Group Homes, Town Use, Office, Barber Shop
Medium Strength	Hotels/Inns, Multi-Commercial
High Strength	Restaurants, Tasting Rooms

Water System Replacement Fee		
Monthly System Replacement Fee		
Meter Size	Meter Ratios	Current
3/4"	1	\$16.92
1"	1.7	\$28.76
1.5"	3.3	\$55.83
2"	5.3	\$89.67
3"	10	\$169.18
4"	16.7	\$282.54
6"	33.3	\$563.39
8"	53.3	\$901.75

Table 6

Town of Yountville - 2022 Wastewater Financial Plan Update

Wastewater Cash Fund Balance as of June 30, 2021

Reserve Fund	Beginning Cash Fund Balance June 30, 2021
Unrestricted	
Fund 62 - Wastewater Utility Operating Fund	\$884,050
Fund 63 - Joint Treatment Capital Recovery Fund*	\$2,501,509
Fund 64 - Wastewater Utility Capital Improvements Fund	\$485,787
Fund 65 - Sewer Connection Impact Fee Fund	\$0
Total Wastewater Utility Cash Balance	\$3,871,345

**excludes \$750,000 for State Revolving Fund Loan reserve fund*

Table 7
Town of Yountville - 2022 Wastewater Financial Plan Update
Operating Expenditures

Expense Category	Actual	Actual	Actual	Budget	Budget	Annual Escalation Factor	Projected						
	2018/19	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Collection Operating Expenses - Fund 62 (4510)													
Personnel	\$198,770	\$249,019	\$240,177	\$223,483	\$292,406	5.5%	\$308,488	\$325,455	\$343,355	\$362,239	\$382,162	\$403,181	\$425,356
Supplies	1,168	2,103	2,181	6,500	7,185	3.0%	7,400	7,622	7,851	8,087	8,329	8,579	8,837
Services	20,806	29,307	19,400	41,688	36,250	5.5%	38,244	40,347	42,566	44,907	47,377	49,983	52,732
Repair & Maintenance	14,414	7,346	2,916	20,000	37,500	3.0%	38,625	39,784	40,977	42,207	43,473	44,777	46,120
Utility Services	24,949	19,468	18,071	23,000	40,000	3.0%	41,200	42,436	43,709	45,020	46,371	47,762	49,195
IT & Telecommunication	11,975	15,056	11,073	19,850	23,520	2.0%	23,990	24,470	24,960	25,459	25,968	26,487	27,017
Staff Development	1,657	2,806	923	12,000	8,500	3.0%	8,755	9,018	9,288	9,567	9,854	10,149	10,454
Insurance/Claims	10,020	16,806	16,900	17,214	21,178	3.0%	21,813	22,468	23,142	23,836	24,551	25,288	26,046
Community Promotion	1,200	1,288	1,350	1,500	1,500	3.0%	1,545	1,591	1,639	1,688	1,739	1,791	1,845
Machinery & Equipment	0	0	827	5,000	5,000	3.0%	5,150	5,305	5,464	5,628	5,796	5,970	6,149
Subtotal Operations & Distribution	\$284,960	\$343,198	\$313,817	\$370,235	\$473,038		\$495,211	\$518,495	\$542,951	\$568,638	\$595,621	\$623,968	\$653,752
<i>Percent Change</i>							4.7%	4.7%	4.7%	4.7%	4.7%	4.8%	4.8%
Treatment Operating Expenses - Fund 62 (4515)													
Personnel	\$622,628	\$743,259	\$708,484	\$617,672	\$780,511	5.5%	\$823,439	\$868,729	\$916,509	\$966,917	\$1,020,097	\$1,076,202	\$1,135,393
Supplies	72,556	63,586	62,786	90,500	99,075	3.0%	\$102,047	105,109	108,262	111,510	114,855	118,301	121,850
Services	140,910	140,424	155,000	170,688	237,600	5.5%	\$250,668	264,455	279,000	294,345	310,534	327,613	345,632
Repair & Maintenance	46,457	39,412	25,902	50,500	50,500	3.0%	\$52,015	53,575	55,183	56,838	58,543	60,300	62,109
Utility Services	105,412	124,071	143,452	125,000	125,000	3.0%	\$128,750	132,613	136,591	140,689	144,909	149,257	153,734
IT & Telecommunication	39,158	49,030	36,076	57,170	67,730	2.0%	\$69,085	70,466	71,876	73,313	74,779	76,275	77,800
Staff Development	6,359	5,231	3,766	12,500	8,000	3.0%	\$8,240	8,487	8,742	9,004	9,274	9,552	9,839
Insurance/Claims	29,663	49,256	48,175	48,640	56,832	3.0%	\$58,537	60,293	62,102	63,965	65,884	67,860	69,896
Machinery & Equipment	0	5,000	0	5,000	5,000	3.0%	5,150	5,305	5,464	5,628	5,796	5,970	6,149
Subtotal Treatment	\$1,063,143	\$1,219,270	\$1,183,642	\$1,177,670	\$1,430,248		\$1,497,931	\$1,569,031	\$1,643,727	\$1,722,207	\$1,804,672	\$1,891,330	\$1,982,403
<i>Percent Change</i>							4.7%	4.7%	4.8%	4.8%	4.8%	4.8%	4.8%
Total Operating Expenses													
Personnel	\$821,398	\$992,278	\$948,660	\$841,155	\$1,072,917		\$1,131,927	\$1,194,183	\$1,259,863	\$1,329,156	\$1,402,259	\$1,479,384	\$1,560,750
Supplies	73,724	65,689	64,967	97,000	106,260		109,448	112,731	116,113	119,596	123,184	126,880	130,686
Services	161,716	169,732	174,400	212,376	273,850		288,912	304,802	321,566	339,252	357,911	377,596	398,364
Repair & Maintenance	60,872	46,758	28,818	70,500	88,000		90,640	93,359	96,160	99,045	102,016	105,077	108,229
Utility Services	130,361	143,539	161,523	148,000	165,000		169,950	175,049	180,300	185,709	191,280	197,019	202,929
IT & Telecommunication	51,133	64,086	47,150	77,020	91,250		93,075	94,937	96,835	98,772	100,747	102,762	104,818
Staff Development	8,016	8,037	4,689	24,500	16,500		16,995	17,505	18,030	18,571	19,128	19,702	20,293
Insurance/Claims	39,683	66,062	65,075	65,854	78,010		80,350	82,761	85,244	87,801	90,435	93,148	95,942
Community Promotion	1,200	1,288	1,350	1,500	1,500		1,545	1,591	1,639	1,688	1,739	1,791	1,845
Machinery & Equipment	0	5,000	827	10,000	10,000		10,300	10,609	10,927	11,255	11,593	11,941	12,299
Total Operating Expenses	\$1,348,103	\$1,562,468	\$1,497,459	\$1,547,905	\$1,903,287		\$1,993,142	\$2,087,526	\$2,186,677	\$2,290,845	\$2,400,293	\$2,515,299	\$2,636,154
<i>Percent Change</i>							4.7%	4.7%	4.7%	4.8%	4.8%	4.8%	4.8%

Table 8
 Town of Yountville - 2022 Wastewater Financial Plan Update
Wastewater Capital Improvement Projects

Five Year Capital Improvement Program							
Program #	Project	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
Capital Improvement Program							
WW-0011*	Joint Treatment Plant Office Modernization Project	\$803,000					\$803,000
WW-0012*	SCADA Controls	\$50,000					\$50,000
WW-0019*	Rebuild Sludge Heater & Add Sludge Mixing System		\$250,000				\$250,000
WW-0020*	Clean & Inspect Primary/Secondary Digester	\$35,000					\$35,000
WW-0024*	Assess & Replace Trickling Filter Media				\$40,000	\$300,000	\$340,000
WW-0027*	Design & Construct Headworks Improvements			\$150,000			\$150,000
WW-0028*	Sludge Handling/Drying/Disposal Improvements				\$200,000		\$200,000
WW-0030*	Second Fuzzy Filter Instillation			\$100,000			\$100,000
WW-0031*	Paint Wastewater Facilities, Structures, and Equipment				\$100,000		\$100,000
WW-0032*	Safety net and safety hinged doors for hand well access	\$20,000					\$20,000
WW-0033	Pump Station Assessment and Capacity Evaluation	\$40,000					\$40,000
WW-0034*	WWTP Basin Assessment, Maintenance and Repair	\$300,000					\$300,000
WW-0035	Recycled Water Transmission Main to Veterans Park		\$10,000	\$60,000			\$70,000
WW-0036*	Recycled Water Truck Filling Station at South Parking Lot		\$50,000				\$50,000
WW-0037*	Headworks Grit Screw Chamber Improvement		\$25,000				\$25,000
WW-0038*	Pond Site Fencing, Grading and Drainage Improvements		\$25,000	\$25,000			\$50,000
WW-2023	Inflow and Infiltration Reduction Program (A-Line)	\$91,000	\$95,500	\$101,000	\$106,500	\$106,500	\$500,500
WW-3023	Sewer Main Replacement and Repair Program	\$88,500	\$93,000	\$97,500	\$102,500	\$102,500	\$484,000
WW-4023*	Plant Equipment Replacement Program	\$81,500	\$86,000	\$90,000	\$94,500	\$94,500	\$446,500
WW-5023	Town Pump Station Equipment Replacement Program	<u>\$13,500</u>	<u>\$14,500</u>	<u>\$15,000</u>	<u>\$16,000</u>	<u>\$16,000</u>	<u>\$75,000</u>
Total Wastewater Capital Expenses		\$1,522,500	\$649,000	\$638,500	\$659,500	\$619,500	\$4,089,000

Source: TOWN OF YOUNTVILLE 5 YEAR CIP 2022/23

* Fifty percent cost share with Veterans Home

Table 9

Town of Yountville - 2022 Wastewater Financial Plan Update

Annual Debt Service

Issue	2022/23	2023/24	2024/25	2025/26	2026/27
2014 State Revolving Fund Loan	164,661	164,661	164,661	164,661	131,331
<u>2013 Madison Yount Project</u>	<u>29,990</u>	<u>30,043</u>	<u>30,088</u>	<u>29,697</u>	<u>30,158</u>
Total Wastewater Enterprise Debt Service	194,651	194,704	194,748	194,358	161,489

Table 10
 Town of Yountville - 2022 Wastewater Financial Plan Update
Financial Projections - Including Proposed Rate Increases

	Budget	Budget	Projections				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Sewer Rate Adjustments, January 1st (Mid Fiscal Year)			5.4%	5.4%	5.4%	5.9%	5.9%
SEWER - OPERATING REVENUES							
Sewer Rate Revenue	\$1,390,275	\$1,472,122	\$1,551,617	\$1,635,404	\$1,723,716	\$1,825,415	\$1,933,114
WW Treatment-Veterans Home	689,454	400,597	500,000	525,000	551,250	578,813	607,753
Interest on Reserves (est. 1%)	8,245	10,000	13,316	16,060	19,020	22,212	25,737
Other Income	<u>105,603</u>	<u>112,729</u>	<u>112,729</u>	<u>112,729</u>	<u>112,729</u>	<u>112,729</u>	<u>112,729</u>
SUBTOTAL	\$2,193,577	\$1,995,448	\$2,177,662	\$2,289,193	\$2,406,715	\$2,539,168	\$2,679,334
SEWER - CAPITAL REVENUES							
System Replacement Fees	\$188,128	\$206,700	\$217,862	\$229,626	\$242,026	\$256,306	\$271,428
Interest on Reserves (est. 1%)	13,339	17,500	20,174	19,861	15,779	11,529	7,522
Capital Recovery Fees - VH	156,533	351,500	644,750	218,000	182,500	217,250	197,250
USDA Loan for Office Project	0	0	803,000	0	0	0	0
Impact Fees	0	0	0	0	0	0	0
SUBTOTAL	\$358,001	\$575,700	\$1,685,786	\$467,487	\$440,305	\$485,085	\$476,199
TOTAL REVENUE	\$2,551,578	\$2,571,148	\$3,863,448	\$2,756,679	\$2,847,020	\$3,024,253	\$3,155,533
	Budget	Budget	Projections				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SEWER - OPERATING EXPENSES							
Personnel	\$948,660	\$841,155	\$1,072,917	\$1,131,927	\$1,194,183	\$1,259,863	\$1,329,156
Supplies	64,967	97,000	106,260	109,448	112,731	116,113	119,596
Services	174,400	212,376	273,850	288,912	304,802	321,566	339,252
Repair & Maintenance	28,818	70,500	88,000	90,640	93,359	96,160	99,045
Utility Services	161,523	148,000	165,000	169,950	175,049	180,300	185,709
IT & Telecommunication	47,150	77,020	91,250	93,075	94,937	96,835	98,772
Staff Development	4,689	24,500	16,500	16,995	17,505	18,030	18,571
Insurance/Claims	65,075	65,854	78,010	80,350	82,761	85,244	87,801
Community Promotion	1,350	1,500	1,500	1,545	1,591	1,639	1,688
Machinery & Equipment	827	10,000	10,000	10,300	10,609	10,927	11,255
SUBTOTAL	\$1,497,459	\$1,547,905	\$1,903,287	\$1,993,142	\$2,087,526	\$2,186,677	\$2,290,845
TOTAL OPERATING EXPENSES	\$1,497,459	\$1,547,905	\$1,903,287	\$1,993,142	\$2,087,526	\$2,186,677	\$2,290,845
SEWER - CAPITAL EXPENSES							
2014 SRF Loan	\$164,661	\$164,661	\$164,661	\$164,661	\$164,661	\$164,661	\$131,331
2013 Madison Yount Project	29,838	29,755	29,990	30,043	30,088	29,697	30,158
USDA Loan (40 Years, 2.5%)	0	0	0	31,988	31,988	31,988	31,988
Treatment CIP	69,537	761,654	1,289,500	436,000	365,000	434,500	394,500
Collection System CIP	13,454	589,500	233,000	213,000	273,500	225,000	225,000
SUBTOTAL	\$277,489	\$1,545,571	\$1,717,151	\$875,692	\$865,237	\$885,847	\$812,978
TOTAL EXPENSES	\$1,774,948	\$3,093,476	\$3,620,438	\$2,868,834	\$2,952,763	\$3,072,524	\$3,103,823
Ending Cash Balance (62 - Operating Fund)	\$884,050	\$1,331,592	\$1,605,967	\$1,902,018	\$2,221,207	\$2,573,698	\$2,962,186
Target 30% of O&M	\$449,238	\$464,372	\$570,986	\$597,943	\$626,258	\$656,003	\$687,254
Reserve Target Met?	Yes						
Ending Balance (63 & 64 - CIP Funds)	\$2,987,296	\$2,017,425	\$1,986,060	\$1,577,855	\$1,152,922	\$752,161	\$415,382
Target - 5% Asset Value & 1/2 Year Debt Sel	\$353,053	\$353,012	\$353,129	\$369,150	\$369,172	\$368,977	\$352,543
Reserve Target Met?	Yes						

Total Reserves	\$3,871,345	\$3,349,018	\$3,592,028	\$3,479,873	\$3,374,129	\$3,325,858	\$3,377,568
<i>Days O&M in Reserve</i>	944	790	689	637	590	555	538
Net Revenues For Debt Service	\$1,054,119	\$1,023,243	\$1,960,161	\$763,538	\$759,493	\$837,576	\$864,688
<i>Debt Service Coverage Ratio</i>	5.4	5.3	5.9	3.4	3.3	3.7	4.5
<u>Target Met?</u>							