DIABLO WATER DISTRICT Water Rate Study

December 14, 2021



DIABLO WATER DISTRICT

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WATER RATE STUDY

December 14, 2021

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Water Rate Model

Glossary

GLOSSARY

AWWA - American Water Works Association

Board - The Board of Directors of the District

Breakpoint – The volume of water per billing period separating tiers in tiered rate structures

CCF - Hundred cubic feet (see HCF below)

CCWD - Contra Costa Water District

Capacity - Capacity is the maximum demand that a customer can place on the infrastructure. It is contrasted with demand (see below). Capacity is determined by the physical properties of the service connection

Charge - A charge is how much a customer is billed and is the product of a rate multiplied times a unit of service (e.g., accounts, HCF)

CIP - Capital Improvement Program

COS - Cost of Service

Demand - Demand is the metered or estimated flow that a customer places on the infrastructure. Demand is determined based on metered or estimated water use, which can vary and is limited by the capacity (see above) of the service connection

District - Diablo Water District

EMU – Equivalent Meter Unit

FY - Fiscal Year; for the District this begins on July 1 and concludes on the immediately following June 30

GPD - Gallons Per Day

HCF - Hundred cubic feet of metered water; 748 gallons; a cube of water 4.6 feet on edge. One HCF per month is about 25 gallons per day

Monthly Service Charge - Fixed charges per account that do not vary based on metered (volumetric) water use. Flat rates are not uniform rates (see below)

O&M - Operating and Maintenance, in reference to the costs of running facilities

PAYGo - Pay-As-You-Go, in reference to funding capital improvements from cash rather than from borrowed sources such as bonds or loans

Rate - A rate is the unit cost of service per account or volume of flow, which, when multiplied times the units of service (i.e., accounts, HCF) yields a charge that customers are billed

SFR - Single Family Residential

Uniform rates - A constant rate per unit of metered water use that does not change depending on the volume of flow

Glossary

Water Charges – The volumetric (usage) portion of the District's rate structure that charges a rate per unit of consumption

Acknowledgements

ACKNOWLEDGEMENTS

HF&H acknowledges the valuable contributions of the following District Board members, staff, and consultants in preparing this Study.

Board of Directors

Paul Seger, President Scott R. Pastor, Vice President Ken Crockett Marilyn Tiernan Joe Kovalick

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Limitations

LIMITATIONS

This document was prepared solely for the Diablo Water District (District) in accordance with the consulting contract between the District and HF&H and is not intended for use by any other party for any other purpose. In preparing this Study, HF&H relied on information provided by the District, which we consider accurate and reliable. This Study contains certain assumptions and forecasts regarding future conditions, which cannot be predicted with certainty. If actual conditions vary from these assumptions, there may be a significant difference with the forecasts and projections set out in this Study.

Rounding differences caused by stored values in electronic models may exist.

This document represents our understanding of relevant laws, regulations, and court decisions but should not be relied upon as legal advice. Questions concerning the interpretation of legal authorities referenced in this Study should be referred to a qualified attorney.

DIABLO WATER DISTRICT WATER RATE STUDY



I. Executive Summary

I. EXECUTIVE SUMMARY

This report documents the process and basis for the proposed adjustments to the Diablo Water District's (District's) water rates and rate structures proposed for adoption for the next five years, beginning February 1, 2022. The following discussion summarizes HF&H's findings and recommendations.

PROJECTED REVENUE REQUIREMENTS AND REVENUE INCREASES

The water revenue requirements were reviewed and analyzed by preparing a ten-year projection of District operating and capital expenses. The proposed increases needed in rate revenue were determined by comparing the revenue requirement projections with the revenue projected from rates. The required annual revenue increases are summarized in **Table I-1**, which includes other key financial indicators. These increases do not translate into across the board rate increases. As documented throughout this study, when costs were reallocated, new customer classes added, and the addition of new tiers, **66**% **of the bills issued by the District will see a decrease in 2022**.

Table I-1 Proposed Revenue Increases and Projected Key Financial Parameters

		- F									
Г		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
		а	b	С	d	е	f	g	h	i	j
	1 Revenue Increases	17.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
	2										
	3 Revenue Requirement	\$13,287,769	\$14,875,226	\$15,657,251	\$16,490,636	\$17,448,042	\$18,455,655	\$19,200,542	\$20,103,455	\$21,043,262	\$22,021,364
	4 EOY Fund Balance	\$5,200,000	\$5,271,003	\$5,844,920	\$7,302,409	\$8,132,537	\$9,027,528	\$10,080,858	\$11,154,559	\$12,640,941	\$12,270,950
	5 Debt Coverage w/ Connection Fees	4.61	3.06	2.97	2.66	2.76	2.92	3.21	3.14	2.60	6.64
1	6 Debt Coverage w/o Connection Fees	1.03	1.47	1.65	1.29	1.35	1.60	1.86	1.73	1.30	3.67
	7 Day of Cash	143	129	136	162	170	179	192	203	219	203

The projections show the increases in revenue requirements needed to fund expenses, meet debt service coverage requirements, and maintain adequate reserves. The revenue increases also provide debt coverage that exceeds the minimum 1.20 requirement if connection fee revenue is included. The debt coverage also meets the goal of a 1.00 ratio if connection fee revenue is not included. Reserve funding levels are increased to maintain the proposed target balance which increases due to the addition of a capital reserve and an emergency reserve.

Revenue needs should not be construed to mean rate increases.

CUSTOMER CLASS MODIFICATIONS

The District's current rate structure is applied to all customers regardless of customer class. In effect, the District has no existing customer classes despite tracking water use by a variety of different customer types.

I. Executive Summary

HF&H proposes the District to implement separate rate structures for the major customer classes that the District tracks in its billing system. HF&H proposes the following customer classes be established and utilized: (i) Single Family Residential, (ii) Multi-Family Residential, (iii) Non Residential (commercial), (iv) Irrigation, and (v) Hydrants.

WATER RATE STRUCTURE MODIFICATIONS

The District's water rate structure currently comprises two components: monthly service charges and water charges. Service charges are charged on a monthly basis and vary depending on the size of the customer's meter. Water Charges are also charged monthly and vary depending on how many units of water are used. This rate structure is applied to all customers without regard to customer class and has been in place for several years with periodic rate increases.

Monthly Service Charges

The cost-of-service analysis indicates that the revenue from the monthly service charge should decrease from 24.5% to 22.4% of total rate revenue. A lower monthly service charge shifts more revenue generation to the water charges, thereby making customer bills more responsive to customer demands. Providing customers with more control over their bills via their consumption meets an objective of the Board. Increases or decreases in demand are more noticeable on bills with a lower monthly service charge, which encourages customers to conserve and discourages wastefulness.

In addition, the monthly service charges have been updated to reflect the rated capacities of each meter size. The proposed monthly service charges, shown by meter size, for the next five years are summarized in **Table I-2**.

I. Executive Summary

Table I-2. Proposed Monthly Service Charge

Monthly Service Charges										
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26				
Meter Size	Current Rates	2/1/2022	2/1/2023	2/1/2024	2/1/2025	2/1/2026				
5/8" meters	\$17.52	\$17.27	\$17.96	\$18.68	\$19.42	\$20.20				
1" meters	\$43.80	\$39.36	\$40.94	\$42.57	\$44.28	\$46.05				
1" w/ Fire meters	\$17.52	\$17.27	\$17.96	\$18.68	\$19.42	\$20.20				
1 1/2" meters	\$87.60	\$76.18	\$79.23	\$82.40	\$85.69	\$89.12				
2" meters	\$140.16	\$120.37	\$125.18	\$130.19	\$135.40	\$140.81				
3" meters	\$262.80	\$260.29	\$270.70	\$281.53	\$292.79	\$304.50				
4" meters	\$438.00	\$444.39	\$462.17	\$480.65	\$499.88	\$519.88				
6" meters	\$876.00	\$996.71	\$1,036.57	\$1,078.04	\$1,121.16	\$1,166.01				
8" meters	\$1,401.60	\$2,064.51	\$2,147.10	\$2,232.98	\$2,322.30	\$2,415.19				
10" meters	\$2,014.80	\$3,095.50	\$3,219.32	\$3,348.09	\$3,482.02	\$3,621.30				
12" meters	\$3,766.80	\$3,905.56	\$4,061.79	\$4,224.26	\$4,393.23	\$4,568.96				
Fire Services	\$20.69	\$19.92	\$20.72	\$21.54	\$22.41	\$23.30				
Fire Hydrant Meters	\$262.80	\$260.29	\$270.70	\$281.53	\$292.79	\$304.50				

Water Charge (Consumption) Rates

The District's ratepayers are currently charged a two-tier increasing block rate for their metered water use. California case law¹ provides guidance on designing tiered rates that limits the amount of discretion that was previously common in designing conservation-oriented rates. First, the size of each tier should be based on actual customer demands that correspond with the cost of supplying those demands. This design guideline differs from prior common practices in which deemed amounts (e.g., essential use at the low end or excessive use at the high end) or budgets for indoor and outdoor needs were used as the basis for determining the size of tiers. The proposed consumption charge rates are based on recent customer demands taken from the District's billing data.

Second, the rate for each tier should reflect the cost of providing the service associated with each tier. This design guideline also differs from prior industry practices in which the rates for each tier were adjusted to reward low water use and discourage high water use. The proposed consumption charge rates are based on the cost of providing for levels of service corresponding to each of the tiers ranging from low peaking to high peaking.

With these modifications, the resulting proposed water charge rates are summarized in **Table I-3**.

¹ Howard Jarvis Taxpayers Association v. City of San Juan Capistrano.

I. Executive Summary

Table I-3. Proposed Water Charge (Consumption) Rates

Table 1-5. Proposed water Charge (Consumption) Rates									
Water Charges									
			FY 2022-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		
Monthly Use	Current Rates	Monthly Use	2/1/2022	2/1/2023	2/1/2024	2/1/2025	2/1/2026		
Residential - Single	Family	Residential - Single F	amily						
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 8 hcf	\$2.61	\$2.72	\$2.83	\$2.94	\$3.06		
Tier 2: 9+ hcf	\$3.80	Tier 2: 9 - 14 hcf	\$4.36	\$4.54	\$4.72	\$4.91	\$5.11		
		Tier 3: 15+ hcf	\$5.96	\$6.20	\$6.45	\$6.70	\$6.97		
Residential - Multi F	amily	Residential - Multi Fa	mily						
Tier 1: 0 - 8 hcf	\$3.40	All Usage	\$3.83	\$3.99	\$4.15	\$4.31	\$4.48		
Tier 2: 9+ hcf	\$3.80								
Non Residential		Non Residential							
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 34 hcf	\$3.52	\$3.66	\$3.80	\$3.96	\$4.11		
Tier 2: 9+ hcf	\$3.80	Tier 2: 35+ hcf	\$4.30	\$4.48	\$4.65	\$4.84	\$5.03		
Irrigation		Irrigation	_		_	_			
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 113 hcf	\$3.52	\$3.66	\$3.80	\$3.96	\$4.11		
Tier 2: 9+ hcf	\$3.80	Tier 2: 114+ hcf	\$4.62	\$4.80	\$4.99	\$5.19	\$5.40		
Hydrant		Hydrant							
		⁻	4	4	4	4			
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 115 hcf	\$3.52	\$3.66	\$3.80	\$3.96	\$4.11		
Tier 2: 9+ hcf \$3.80		Tier 2: 116+ hcf	\$4.29	\$4.46	\$4.64	\$4.83	\$5.02		

II. INTRODUCTION

STUDY PURPOSE

The purpose of this Study is to conduct a cost-of-service analysis that will determine rates and a rate structure that proportionally recovers the cost of providing the District's water service to its customers. Toward that end, the cost-of-service analysis determined how much revenue should be generated by each component of the rate structures so that rate-payers are charged for their proportionate shares of the cost of providing service.

STUDY PROCESS

The rate study was conducted following industry standards and practices promulgated by the American Water Works Association.² A comprehensive rate study involves the four steps shown in the adjacent diagram.

Revenue requirements were projected for a tenyear planning period based on operations, maintenance, capital expenses, debt service, and contributions to reserves. The cost-of-service analysis allocates the projected expenses among the customer classes in proportion to their use of the systems. Rates are then designed so that ratepayers are charged equitably. The impact on customers is then determined by comparing bills under the proposed rates with bills under the current rates.

During the course of the Study, interim work products were presented to District staff, a rate ad hoc subcommittee, and the Board of Directors:

- September 22, 2021 Board Meeting: project introduction and Board direction.
- October 27, 2021 Board meeting: review preliminary analysis.
- November 17, 2021 Board meeting: present proposed rates and analyis.

REVENUE REQUIREMENT
PROJECTIONS

Determines how much rate revenue is needed

COST-OF-SERVICE ALLOCATIONS
Allocates revenue requirements to charges and to customer categories

RATE STRUCTURE DESIGN

Calculates fixed charge rates per account and variable charge rates for metered water use

CUSTOMER BILL ANALYSIS
Evaluates impacts of proposed rates on customer bills for low, average, and high use

² Principles of Water Rates, Fees, and Charges. American Water Works Association Manual M1. 2017.

II. Introduction

The input received from the Board is reflected in the recommended rates documented in this report.

REPORT ORGANIZATION

This report documents the analysis for each of the four rate-making steps. A glossary of technical terms and acronyms is provided following the Table of Contents. An appendix contains a copy of portions of the rate model that are not included in the body of the report text as tables and figures.

III. Revenue Requirements

III. REVENUE REQUIREMENTS

The revenue requirement analysis began with the FY 2021-22 budgeted O&M and capital expenditures for the District's General Operating Fund (Fund 01). Revenue requirements for each fiscal year were then projected over a ten-year planning period. Revenue increases needed to cover the projected revenue requirements were then determined. Over a ten-year period it is possible to derive a relatively smooth series of annual revenue increases that minimize annual fluctuations.

ASSUMPTIONS AND PROJECTIONS

Expense projections combined with contributions to reserves constitute the revenue requirements. The assumptions shown in **Table III-1** were used to project expenses through FY 2031-32.

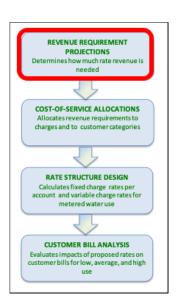


Table III-1. Projection Assumptions

	Budget					Projected				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Annual Account Growth Rate		3.04%	1.72%	1.52%	1.50%	1.48%	1.46%	1.43%	1.41%	1.39%
Annual Water Demand Increases		0.68%	1.15%	1.20%	1.82%	1.79%	0.13%	1.73%	1.70%	1.68%
General Inflation	Budgeted	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salaries & Wages	Budgeted	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Benefits	Budgeted	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Utilites	Budgeted	3.70%	4.18%	4.24%	4.88%	4.84%	3.13%	4.79%	4.76%	4.73%
Construction Cost Inflation		2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%
Interest on Fund Balance	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Annual SFR conservation reduction	Budgeted	2.56%	0.79%	0.53%	0.00%	0.00%	1.33%	0.00%	0.00%	0.00%
CCWD Estimated Annual Increase	6.25%	6.00%	5.75%	5.25%	5.25%	5.25%	5.25%	4.00%	4.00%	4.00%

Source: Model Tab 1. Assumptions & Policies

The resulting revenue requirement projections are shown in **Figure III-1** as stacked bars. In addition, revenues from current rates are shown as a dashed black line and the revenue with revenue increases as a solid black line.

Expense Projections

The detail for the line items in each expense category is shown in the model in the Appendix.

Water Supply Expenses

The projected water supply expenses are the cost of purchased water from Contra Costa Water District (CCWD). This cost is gradually increasing during the projection period as a result of increases in the CCWD's wholesale rates.

III. Revenue Requirements

Operating & Maintenance Expenses

The O&M expenses are projected to increase based on the escalation factors in **Table III-1**. O&M expenses include routine maintenance of the water system, chemicals used for treatment, and utilities. Of note, fire hydrant maintenance is now being performed by the District and this expense will increase from \$25,000 in FY 2021-22 to \$150,000 in FY 2022-23. Recent legislation³ specifies that costs to construct, maintain, replace or repair public fire hydrants consistent with fire codes and industry standards (including costs of water distributed through those hydrants) may be included in system water costs and water rates.

PAYGo Capital Projects

A significant portion of the District's revenue requirements comprises annual expenditures on capital improvements paid from rate revenues and capital reserves. These expenditures fund the on-going renewal and replacement of aging infrastructure. Renewal of system infrastructure is necessary in order to preserve and protect the operational readiness and service capabilities of the District's water system. A list of the projected capital projects is shown in **Table III-2.** The annual average expenditures for pay-as-you-go (PAYGo) capital projects averages \$1,915,938 in 2021 dollars over the ten-year period. **Table III-3** converts this average to an inflation-adjusted amount of \$2,192,728.

Because PAYGo capital project costs fluctuate from year to year, they are funded from capital reserves, which buffers the annual fluctuations from District cash flows so that revenue requirements are relatively stable. To modulate these fluctuations, contributions from the revenue requirements are made to the capital reserve based on the average of annual PAYGo capital expenses. The amount of these contributions is based on meeting target balances, which are discussed further below.

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³ Senate Bill 1386 (Moorlach) was passed into law in 2020 and became effective on January 1, 2021 as Statutes of 2020, Chapter 240

III. Revenue Requirements

Table III-2. Capital Improvement Program - PAYGo Projects

	PAYGo Funded Projects	10-Year Costs
1	Public Right of Way Relocations	\$1,658,866
2	RBWTP - Projects & Improvements	\$7,293,923
3	Additional RBWTP Projects	\$14,000
4	Field Equipment Purchases	\$845,000
5	Valve Replacement	\$286,597
6	Add/Replace Vehicles - Construction Trucks	\$1,197,500
7	Corpyard VFD's	\$125,000
8	R1/R2 Seismic Upgrades	\$1,200,940
9	Scada Upgrade	\$606,500
10	New Office Equipment	\$41,500
11	Corpyard Improvements	\$160,278
12	Pipeline Corrosion Testing/Repairs	\$229,278
13	Unidentified Future CIP	\$5,500,000
	Total	\$19,159,382

Source: District's 10-Year Budget Rate Model

Table III-3. Capital Improvement Program - Inflation Adjusted Costs

											Total
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Project Cost
PAYGo Funded Projects	\$1,720,763	\$1,952,701	\$1,508,920	\$1,436,477	\$1,536,527	\$1,802,216	\$2,182,428	\$1,629,611	\$2,715,906	\$2,673,832	\$19,159,382
ENR Multiplier	1.000	1.029	1.058	1.088	1.117	1.146	1.175	1.205	1.234	1.263	
Project Costs Escalated	\$1,720,763	\$2,009,756	\$1,597,096	\$1,562,393	\$1,716,108	\$2,065,507	\$2,565,033	\$1,962,915	\$3,350,745	\$3,376,961	\$21,927,279
							Avera	ige Annual Cas	h-Funded CIP	\$2,192,728	

General & Administrative Expenses

Like O&M expenses, General & Administrative expenses are projected to increase slightly over the projection period based on the escalation factors in **Table III-1**.

Debt Service

The District currently pays debt service on previously issued Certificates of Participation (COPs) and plans to issue new debt in the ten-year planning period to fund solar generation projects to offset greenhouse gas emissions, a new corporation/operations yard, and water mains and service lines replacements.

Contributions to Reserves

The revenue requirements include contributions to operating reserves and capital reserves in addition to what is needed to fund the PAYGo capital projects. The operating reserve provides working capital to meet month-to-month cash flow for O&M expenses. The capital reserve provides working capital for funding PAYGo capital projects.

Figure III-1 summarizes the projected revenue requirements.

III. Revenue Requirements

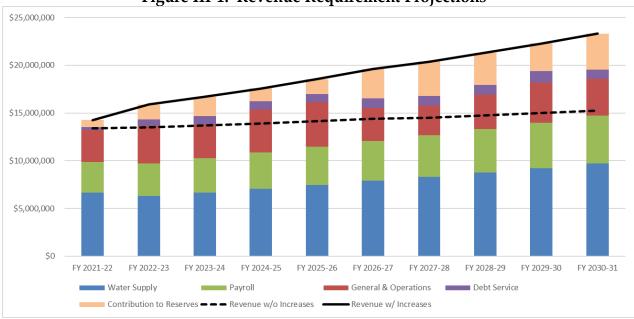


Figure III-1. Revenue Requirement Projections

Source: Model Table 2. Revenue Requirement; data from District's FY 2021-22 Budget.

Proposed Revenue Increases

In addition to showing the major components of the revenue requirements, **Figure III-1** also shows the revenues from current rates and revenues from rates after rate increases are added. The revenue increases are summarized in **Table III-4** along with other key financial indicators. Note that the effective date for the FY 2021-22 increase is February 1, 2022. Subsequent revenue increases become effective each February 1.

Table III-4. Proposed Revenue Increases and Projected Key Financial Parameters

1 4 5 1 1 1 1	Tuble III II Trop oscia ito Chine intercuses una rrojectea ricy rimaneuri runameters									
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	а	b	С	d	е	f	g	h	i	j
1 Revenue Increases	17.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
2										
3 Revenue Requirement	\$13,287,769	\$14,875,226	\$15,657,251	\$16,490,636	\$17,448,042	\$18,455,655	\$19,200,542	\$20,103,455	\$21,043,262	\$22,021,364
4 EOY Fund Balance	\$5,200,000	\$5,271,003	\$5,844,920	\$7,302,409	\$8,132,537	\$9,027,528	\$10,080,858	\$11,154,559	\$12,640,941	\$12,270,950
5 Debt Coverage w/ Connection Fees	4.61	3.06	2.97	2.66	2.76	2.92	3.21	3.14	2.60	6.64
6 Debt Coverage w/o Connection Fees	1.03	1.47	1.65	1.29	1.35	1.60	1.86	1.73	1.30	3.67
7 Day of Cash	143	129	136	162	170	179	192	203	219	203

As further discussed below, the proposed revenue increases fund the O&M and capital expenses, meet debt service coverage requirements, and fund and maintain adequate reserves. With the recommended revenue increases, debt coverage will continue to be adequate based on the current capital improvement program.

III. Revenue Requirements

RESERVE FUND BALANCE

Rates are set to generate sufficient revenue to cover annual expenses and to maintain adequate reserves. The difference between annual revenue requirements and revenue from rates and other sources results in an annual surplus or deficit that either adds to or subtracts from the unrestricted reserve fund balance.

Revenue increases that are proposed in this report would maintain reserves that meet certain conditions. One component of unrestricted reserves is needed to provide adequate working capital to meet monthly cash flow needs during the year related to O&M and capital expenses.

The Operating Reserve target is set based on the lag time between when the District incurs operating expenses and when the District receives payments from ratepayers. Hence, the billing frequency is a key consideration in setting the Operating Reserve target balance. In the District's case, it bills customers on a monthly basis. A target of 25% of annual O&M expenses is recommended because of the lag time between when the District incurs costs and receives revenues from rate payers. This is consistent with the District's current reserve policy.

The District maintains a Rate Stabilization Reserve that can be used to buffer minor fluctuations in water purchases throughout the year. Furthermore, this reserve can be used to cover minor unexpected expenses. Given the size of the District's operating budget, the current target of \$1 million is viewed as sufficient for these purposes.

A proposed Capital Reserve target is based on the working capital that is needed to fund PAYGo project costs. In this case, the annual CIP average of the \$2,192,728 (which includes inflation) is used as the target balance for the Capital Reserve.

A proposed Emergency Reserve will be used to cover major repairs in the case of an emergency that severely damages District infrastructure beyond minor repairs. This reserve will allow the Distict to quickly pay for repairs without the need to borrow money on the capital markets which could delay the necessary repairs. This reserve will be initially funded at \$1 million and will be increased by \$1 million every year until it reaches \$5 million.

A comparison is made in **Table III-5** of the District's current target reserve balances with the proposed target balances. We regard these targets as minimums. The fund balance may exceed the targets from time to time but should not be allowed to continue to grow in excess of foreseeable needs.

III. Revenue Requirements

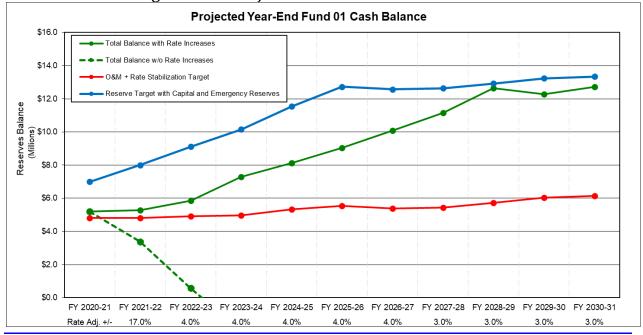
Table III-5. Current and Proposed Target Reserve Balances

Current Targets	Target
Operations & Maintenance	3 Months O&M Costs
Rate Stabilization	\$1 million
HF&H Recommended	Target
Operations & Maintenance	3 Months O&M Costs
Rate Stabilization	\$1 million
Capital	1-Year Average CIP
Emergency Reserve	\$5 million

The projected fund balance over the planning period is graphed in **Figure III-2**. The solid green line represents the fund balance with the proposed annual revenue increases. The dashed green line shows the fund balance without revenue increases. Without revenue increases, the fund balance would drop off sharply beginning in FY 2021-22 because current revenues are unable to support the required capital improvement program.

Figure III-2 also shows the current target balance for the District in red and the proposed target balance in blue. It can be seen that the current fund balance is less than the proposed fund balance, but above the current target. With the proposed revenue increases, the fund balance is projected to gradually climbing until it reaches the target balance in FY 2028-29. Higher revenue increases could reach the recommended target balance earlier. We regard the revenue increases as minimal because of the duration it takes to achieve the recommended target balance.

Figure III-2. Projected Unrestricted Fund Balance



IV. Cost-of-Service Analysis

IV. COST-OF-SERVICE ANALYSIS

The revenue requirement analysis establishes how much revenue is required from rates to cover the cost-of-service. The next step in the analysis is determining the cost of the services provided by the District to its customers, which will be charged through its rates. Cost-of-service analysis is used to derive rates that proportionally allocate the cost of service between the monthly services charge and the water usage charge and further allocated the consumption charge costs between the proposed customer classes and among customers in each proposed class.

ANALYTICAL APPROACH

The District provides demand services and customer services to water customers. Demand services include the costs related to meeting various levels of demand. Customer services in-

REVENUE REQUIREMENT
PROJECTIONS
Determines how much rate revenue is needed

COST-OF-SERVICE ALLO CATIONS
Allocates revenue requirements to charges and to customer categories

RATE STRUCTURE DESIGN
Calculates fixed charge rates per account and variable charge rates for metered water use

CUSTOMER BILL ANALYSIS
Evaluates impacts of proposed rates on customer bills for low, average, and high use

clude the costs related to customer accounts and the capacity that customers require.

The cost-of-service analysis performed in this study follows a procedure that has been long established by the American Water Works Association (AWWA),⁴ which is referred to as the "base/extra capacity method." The analytical procedure contains the following steps:

- 1. **Cost classification** Costs in the FY 2021-22 revenue requirement are classified into the service categories related to providing for customer demands and for customer service. FY 2021-22 costs are used for the cost-of-service analysis because they are the most recent budget year.
- 2. Cost allocation The classified costs are allocated to the functions associated with each service. For demand services, the functions are levels of service that range from base, non-seasonal demands to the peak hour demands that represent the highest level of service. For customer services, the functions are customer accounts and customer capacity.

The criteria for classifying major costs are summarized as follows:

Demand services - the basis for the consumption charge rates.

⁴ *Principles of Water Rates, Fees, and Charges.* Manual M1. American Water Works Association.

IV. Cost-of-Service Analysis

• Average day – average daily demand: facilities that do not provide for peak demands; additional water supplies.

- Maximum day peak demand on the maximum day: transmission mains from the source of supply to distribution storage reservoirs; booster pumps.
- Maximum hour peak hour demand on the maximum day: a portion of distribution storage reservoirs and distribution mains to customers; hydrants, conservation programs.

Customer services - the basis for the service charge.

- Accounts: meter reading, billing, accounting, customer service.
- Capacity: a portion of distribution storage reservoirs and transportation and distribution mains to customers.

Composite services - these costs are recovered from both consumption and service charges.

 Indirect allocations for costs that are not directly related to either the demand or customer service functions: personnel, overhead, non-operating revenue.

Working with District staff, the individual line items in the revenue requirements were classified into either the demand, customer, or composite services categories. Composite costs are allocated based on a composite of the direct allocations to the demand and customer service categories.

ALLOCATION FACTORS

Within the demand service function, allocations are made to varying levels of service. With these allocations, rates can be designed to proportionately charge customers based on their demands at each level of service.

Demand Services

Average Day Demand

Average day demand represents demand that includes only an average level of peaking. The average day demand was derived for each customer class from the District's customer billing data for FY 2020-21.

Maximum Day Demand

Maximum day demand includes average day demand plus peak day demand in the irrigation season. The District has daily readings for each customer class but not by individual meter. Hence, a maximum day demand can be established for each customer class.

IV. Cost-of-Service Analysis

Maximum Hour Demand

Maximum hour demand represents the maximum hour demand on the maximum day. The District has hourly readings for each customer class but not by individual meter. Hence, a maximum hour demand can be established for each customer class.

Figure IV-1 is a graphical depiction of the capacities of pipelines that correspond to each demand service level. This depiction is intended to exemplify the impact that peak levels of demand have on the design of facilities. The concentric circles are pipeline diameters proportionate to the levels of demand beginning with average day demand, which is demand when peaking is minimal. Maximum day demand requires a pipeline that is 1.55 times the capacity of average, non-peaking demand. To meet the highest level of service required by maximum hour demand, the pipeline capacity must be 2.9 times greater than the average demand. The larger capacities that are required to meet the higher levels of service require expenditures that the cost-of-service analysis allocates proportionately to those who require the service.

Max Hour 20,453 HCF

Max Day 10,927 HCF

Average Day 7,052 HCF

Figure IV-1. Pipeline Capacity Needed For Demand Service Levels

Note: Pipeline diameters drawn to relative scale

Figure IV-2 was prepared to further underscore the nature of peaking in the District from winter to summer.

IV. Cost-of-Service Analysis

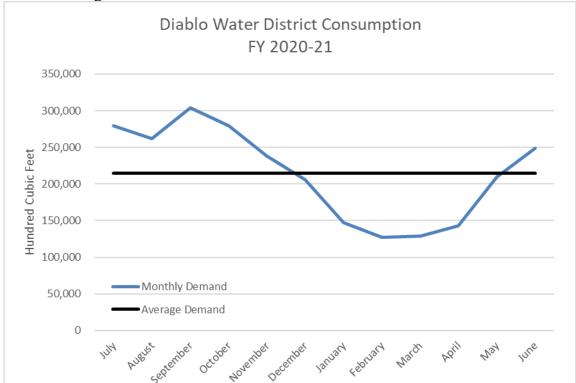


Figure IV-2. Recent Seasonal Variation in Water Demand

Allocation Factors

The flows associated with the demand service levels for each proposed customer class and for the system as a whole are shown in **Table IV-1**. We note that the flows for the customer classes are coincident flows. Coincident flows represent the combined, total flow for which capacity is required at a given level of demand. It may be that one class' peak may not be highest during the system-wide peak. That is inconsequential because facilities are not designed for noncoincident peaks. Hence, it would be illogical to use noncoincident flows to allocate costs that correspond to facilities that are sized for coincident peaks.

IV. Cost-of-Service Analysis

Table IV-1. Service Level Demands and Load Factors

		Levels of Demand (hcf)						
		Average	Maximum	Maximum				
		Day	Day	Hour				
		a	b	С				
1	Demand by Customer Category (hcf)							
2	Residential - SF	5,688	8,485	17,829				
3	Residential - MF	194	198	180				
4	Non Residential	277	490	221				
5	Hydrant	211	400	600				
6	Irrigation	682	1,354	1,622				
7	Total	7,052	10,927	20,453				
8	Ratio of Flows to Average Day							
9	Residential - SF	1.00	1.49	3.13				
10	Residential - MF	1.00	1.02	0.93				
11	Non Residential	1.00	1.77	0.80				
12	Hydrant	1.00	1.89	2.84				
13	Irrigation	1.00	1.98	2.38				
14	Total	1.00	1.55	2.90				
15	_							
16	Level of Service	7,052	10,927	20,453				
17	Average Day Demand	7,052	7,052	7,052				
18	Ratio of Level of Service to Average Day	1.00	1.55	2.90				

Source: Data source as described in text.

Table IV-2 shows the system-wide allocation percentages corresponding to the flows and load factors in **Table IV-1**. Note that costs that are classified, for example, as maximum hour are allocated to both average day and maximum day and not to maximum hour only. This is done because the capacity provided by maximum hour facilities also provides capacity to meet average day and maximum day demands, as well.

Table IV-2. Service Level Allocation Factors

			Demand Service Levels				
		Load	Average	Maximum	Maximum		
	Allocation Basis	Factors	Day	Day	Hour	Totals	
		а	b	С	d	e	
1	Average Day	1.00	1.00			1.00	
2	Allocation %		100%			100%	
3							
4	Maximum Day	1.55	1.00	0.55		1.55	
5	Allocation %		64.5%	35.5%		100%	
6							
7	Maximum Hour	2.90	1.00	0.55	1.35	2.90	
8	Allocation %		34.5%	18.9%	46.6%	100%	

The allocation factors for costs classified as Customer Service are not related to levels of demand and, instead, are allocated either as 100% customer accounts or 100% customer capacity.

IV. Cost-of-Service Analysis

Table IV-3 summarizes the allocation factors for the demand and customer service costs. In addition, it shows the composite allocations. The O&M, Capital, and Expense composite allocation factors are based on subtotals of the O&M, Capital, and total costs that were directly allocated to either the demand or customer service categories. (These subtotals for the composite allocations are shown in **Tables IV-4**, **IV-5**, and **IV-6**.)

Table IV-3. Summary of Allocation Factors

		Demand Services			Customer		
		Average	Maximum	Maximum		Service	
	System-Wide Cost Allocation Factors	Day	Day	Hour	Accounts	Charge	Total
		a	b	С	d	е	f
1	<u>Demand Services</u>						
2	Average Day	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
3	Max Day	64.5%	35.5%	0.0%	0.0%	0.0%	100.0%
4	Max Hour	34.5%	18.9%	46.6%	0.0%	0.0%	100.0%
5	<u>Customer Services</u>						
6	Capacity	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
7	Accounts	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
8	Composite Allocations						
9	O&M Composite	85.1%	12.9%	0.4%	4.1%	-2.4%	100.0%
10	CIP Composite	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
11	Exp Composite	63.9%	9.7%	0.3%	3.0%	23.1%	100.0%

Source: Data source as described in the text

COST-OF-SERVICE ALLOCATIONS

O&M, Capital, and Composite Allocations

Tables IV-4, IV-5, and **IV-6** show the FY 2021-22 revenue requirement allocated into the demand and customer services categories. Each line item was classified with the assistance of District staff according to the associated function. The allocation factors that are summarized in **Table IV-3** allocate the costs across the services based on the cost classification in column b.

IV. Cost-of-Service Analysis

Table IV-4. Direct Allocations - O&M Expenses

		4. Direct Milocations		- Odivi Experises					
		EV 2024 22			Demand Services			Customer Services	
		FY 2021-22	Allocation	Average	Maximum	Maximum			
		Revenue Requirement	Factor	Day	Day	Hour	Accounts	Capacity	
	2	a	b	С	d	е	т	g	
1	Direct O&M								
2	Operations and Maintenance	6270 500		4270 500	40	40	40	40	
3	Maintenance T&D	\$278,500	Average Day	\$278,500	\$0	\$0	\$0	\$0	
4	Maintenance Backflow	\$48,000	Accounts	\$0	\$0	\$0	\$48,000	\$0	
5	Maintenance Reservoirs	\$41,000	Max Hour	\$14,137	\$7,767	\$19,096	\$0	\$0	
6	Maintenance Blending	\$17,000	Max Day	\$10,972	\$6,028	\$0	\$0	\$0	
7	Maintenance Glen Park Well	\$10,260	Max Day	\$6,622	\$3,638	\$0	\$0	\$0	
8	Maintenance Stonecreek Well	\$10,260	Max Day	\$6,622	\$3,638	\$0	\$0	\$0	
9	Maintenance Delta Coves	\$5,250	Average Day	\$5,250	\$0	\$0	\$0	\$0	
10	·	\$80,000	Average Day	\$80,000	\$0	\$0	\$0	\$0	
11									
12	Chemicals Glen Park Well	\$7,210	Max Day	\$4,653	\$2,557	\$0	\$0	\$0	
13	Chemicals Blending Facility	\$25,100	Max Day	\$16,200	\$8,900	\$0	\$0	\$0	
14	Chemicals Stonecreek Well	\$5,000	Max Day	\$3,227	\$1,773	\$0	\$0	\$0	
15	Chemicals Delta Coves	\$7,000	Average Day	\$7,000	\$0	\$0	\$0	\$0	
16	General Operating - T&D	\$178,030	Average Day	\$178,030	\$0	\$0	\$0	\$0	
17	· -	\$36,450	Max Day	\$23,525	\$12,925	\$0	\$0	\$0	
18		\$3,000	Max Day	\$1,936	\$1,064	\$0	\$0	\$0	
19		\$3,000	Max Day	\$1,936	\$1,064	\$0	\$0	\$0	
20		\$1,000	Average Day	\$1,000	\$0	\$0	\$0	\$0	
21		71,000	Average bay	71,000	70	ÇÜ	ÇÜ	ÇÜ	
22	•••	\$93	Capacity	\$0	\$0	\$0	\$0	\$93	
23	9	\$683,453	Max Day	\$441,112	\$242,341	\$0 \$0	\$0 \$0	\$95 \$0	
			-		. ,				
24		\$3,606,119	Average Day	\$3,606,119	\$0	\$0	\$0	\$0	
25		\$500,000	Average Day	\$500,000	\$0	\$0	\$0	\$0	
26		4			****	4.0	4.0	4.0	
27		\$1,886,016	Max Day	\$1,217,265	\$668,751	\$0	\$0	\$0	
28	•								
29	,	\$20,000	Average Day	\$20,000	\$0	\$0	\$0	\$0	
30	, ·	\$0	Average Day	\$0	\$0	\$0	\$0	\$0	
31	·	\$25,000	Accounts	\$0	\$0	\$0	\$25,000	\$0	
32	S S	\$25,000	Max Hour	\$8,620	\$4,736	\$11,644	\$0	\$0	
33	Finance	\$185,000	Accounts	\$0	\$0	\$0	\$185,000	\$0	
34	Customer Service	\$46,000	Accounts	\$0	\$0	\$0	\$46,000	\$0	
35	Non-Operating Revenue								
36	Check Valve Maintenance	(\$170,000)	Capacity	\$0	\$0	\$0	\$0	(\$170,000)	
37	Check Valve Installation	(\$2,600)	Capacity	\$0	\$0	\$0	\$0	(\$2,600)	
38	Destroyed Lock Charges	\$0	Capacity	\$0	\$0	\$0	\$0	\$0	
39	Tampering Charges	(\$10,000)	Capacity	\$0	\$0	\$0	\$0	(\$10,000)	
40		(\$530)	Capacity	\$0	\$0	\$0	\$0	(\$530)	
41		(\$3,183)	Max Hour	(\$1,097)	(\$603)	(\$1,482)	\$0	\$0	
42	•	(\$59,883)	Average Day	(\$59,883)	\$0	\$0	\$0	\$0	
43	• •	\$7,486,544	, werage buy	\$6,371,747	\$964,577	\$29,258	\$304,000	(\$183,037)	
44		77,700,344		85.1%	12.9%	0.4%	4.1%	-2.4%	
45	·			03.170	12.5/0	0.470	7.170	2.470	
46		\$289,095	Capacity	\$0	\$0	\$0	\$0	\$289,095	
47		\$205,095	Capacity	υ۶	ŞU	3 U	ŞU	\$205,095	
ı		¢2 102 720	CID Composit-	60	ćo	\$0	\$0	¢2 102 720	
48		\$2,192,728	CIP Composite	\$0	\$0	\$0	\$0	\$2,192,728	
49		ć0.000.307		66 271 747	¢064.577	620.250	6204.000	ć2 200 70 <i>c</i>	
50		\$9,968,367	n/ f.c	\$6,371,747	\$964,577	\$29,258	\$304,000	\$2,298,786	
51			% of Consumption	86.5%	13.1%	0.4%	2.0-1	22	
ı	Expense Composite		% of total	63.9%	9.7%	0.3%	3.0%	23.1%	
53									

Table IV-5 shows the allocation of the capital expenses. **Table IV-5** also includes the calculation of the capital composite allocation percentages that are used in **Table IV-6** for the CIP PAYGo expense.

IV. Cost-of-Service Analysis

Table IV-5. Direct Allocations - Capital Expenses

			Allocation	Average	Maximum	Maximum		Service
	Project	Total Cost	Factor	Day	Day	Hour	Accounts	Charge
		а	b	С	d	е	f	g
1	Public Right of Way Relocations	\$1,658,866	Capacity	\$0	\$0	\$0	\$0	\$1,658,866
2	RBWTP - Projects & Improvements	\$7,293,923	Capacity	\$0	\$0	\$0	\$0	\$7,293,923
3	Additional RBWTP Projects	\$14,000	Capacity	\$0	\$0	\$0	\$0	\$14,000
4	Field Equipment Purchases	\$845,000	Capacity	\$0	\$0	\$0	\$0	\$845,000
5	Valve Replacement	\$286,597	Capacity	\$0	\$0	\$0	\$0	\$286,597
6	Add/Replace Vehicles - Construction Trucks	\$1,197,500	Capacity	\$0	\$0	\$0	\$0	\$1,197,500
7	Corpyard VFD's	\$125,000	Capacity	\$0	\$0	\$0	\$0	\$125,000
8	R1/R2 Seismic Upgrades	\$1,200,940	Capacity	\$0	\$0	\$0	\$0	\$1,200,940
9	Scada Upgrade	\$606,500	Capacity	\$0	\$0	\$0	\$0	\$606,500
10	New Office Equipment	\$41,500	Capacity	\$0	\$0	\$0	\$0	\$41,500
11	Radio Read Upgrade	\$0	Capacity	\$0	\$0	\$0	\$0	\$0
12	Corpyard Improvements	\$160,278	Capacity	\$0	\$0	\$0	\$0	\$160,278
13	Pipeline Corrosion Testing/Repairs	\$229,278	Capacity	\$0	\$0	\$0	\$0	\$229,278
14	Maint T&D	\$0	Capacity	\$0	\$0	\$0	\$0	\$0
15	Unidentified Future CIP	\$5,500,000	Capacity	\$0	\$0	\$0	\$0	\$5,500,000
16		\$19,159,382	-	\$0	\$0	\$0	\$0	\$19,159,382
17				0.00%	0.00%	0.00%	0.00%	100.00%

Table IV-6 shows the allocation of the O&M composite expenses, the CIP composite expense⁵, and non-operating revenues. **Table IV-6** also shows the distribution of the revenue requirement between the demand services and customer service categories. The demand service costs are recovered through the consumption charges and the customer accounts and capacity costs are combined for determining the service charges.

We note that the resulting allocations divide the revenue requirement between the demand services and customer services. Revenue from customer services is billed through the service charges, which are fixed based on the size of the service connection; they do not vary with demand. The analysis indicates that 22.4% of the revenue requirement is attributed to the service charges, which is a decrease from the current 24.5%.

HF&H Consultants, LLC Page 20 December 14, 2021

⁵ The CIP composite expense is the ten-year annual average of PAYGo projects (taking into account projected inflation).

IV. Cost-of-Service Analysis

Table IV-6. Composite and Non-Operating Revenue Allocations

	Table IV-6. Comp	obite alla 11	on Opera					
					Demand Service		Customer Services	
		FY 2021-22	Allocation	Average	Maximum	Maximum		
		Revenue Requirement	Factor	Day	Day	Hour	Accounts	Capacity
١.		a	b	С	d	e	f	g
1	Composite Allocations							
2	Operations & Maintenance	ć25.000	00110	624 277	62.224	400	44.045	(0.044)
3	Maintenance Corpyard	\$25,000	O&M Composite	\$21,277	\$3,221	\$98	\$1,015	(\$611)
4	General Operating Corpyard	\$40,950	O&M Composite	\$34,852	\$5,276	\$160	\$1,663	(\$1,001)
5	Telephone Services for Field	\$8,450	O&M Composite	\$7,192	\$1,089	\$33	\$343	(\$207)
6 7	Utilities for Field	\$172,450	O&M Composite	\$146,771	\$22,219	\$674	\$7,003	(\$4,216)
8	Automotive Fuel, Maintenance, Misc	\$87,000	O&M Composite	\$74,045	\$11,209	\$340	\$3,533	(\$2,127)
9	Other	642.545	00110	444 530	64 745	452	4550	(6224)
1 -	Corpyard Improvements	\$13,545	O&M Composite	\$11,528	\$1,745	\$53	\$550	(\$331)
10	Additional Staff	\$0	O&M Composite	\$0	\$0	\$0	\$0	\$0
11	Administrative and General	\$162,575	O&M Composite	\$138,366	\$20,946	\$635	\$6,602	(\$3,975)
12	Board of Directors	\$27,562	O&M Composite	\$23,458	\$3,551	\$108	\$1,119	(\$674)
13	Office	\$223,870	O&M Composite	\$190,534	\$28,844	\$875	\$9,091	(\$5,473)
14	Insurance	\$85,000	O&M Composite	\$72,343	\$10,952	\$332	\$3,452	(\$2,078)
15	Legal Expenses	\$39,000	O&M Composite	\$33,193	\$5,025	\$152	\$1,584	(\$954)
16	Training	\$42,800	O&M Composite	\$36,427	\$5,514	\$167	\$1,738	(\$1,046)
17	Total Composite Expenses	\$928,202		\$789,986	\$119,591	\$3,627	\$37,691	(\$22,693)
18								
	Subtotal O&M, Capital, Non-Operating	\$10,896,569		\$7,161,733	\$1,084,168	\$32,885	\$341,691	\$2,276,092
20	Expense Allocation			65.7%	9.9%	0.3%	3.1%	20.9%
21								
	Payroll - Salaries/Benefits/Taxes	\$3,179,691	Exp Composite	\$2,032,448	\$307,679	\$9,333	\$96,969	\$733,262
	Engineering							
24	Engineering	\$215,000	Exp Composite	\$137,427	\$20,804	\$631	\$6,557	\$49,581
25	Consulting	\$185,380	Exp Composite	\$118,494	\$17,938	\$544	\$5,653	\$42,750
	Non-Operating Revenue							
27	Late Charges	(\$65,000)	Exp Composite	(\$41,548)	(\$6,290)	(\$191)	(\$1,982)	(\$14,990)
28	Trip Charges	(\$26,523)	Exp Composite	(\$16,953)	(\$2,566)	(\$78)	(\$809)	(\$6,116)
29	Call-Out Charges	(\$2,500)	Exp Composite	(\$1,598)	(\$242)	(\$7)	(\$76)	(\$577)
30	Returned Item Charges	(\$2,500)	Exp Composite	(\$1,598)	(\$242)	(\$7)	(\$76)	(\$577)
31	Hydrant Meter Repairs	\$0	Accounts	\$0	\$0	\$0	\$0	\$0
32	Field Service Charges	(\$1,591)	Exp Composite	(\$1,017)	(\$154)	(\$5)	(\$49)	(\$367)
33	Bad Debt Recovery	(\$2,652)	Exp Composite	(\$1,695)	(\$257)	(\$8)	(\$81)	(\$612)
34	Retirees Health Benefits - OPEB	(\$65,376)	Exp Composite	(\$41,788)	(\$6,326)	(\$192)	(\$1,994)	(\$15,076)
35	Other Income	(\$25,750)	Exp Composite	(\$16,459)	(\$2,492)	(\$76)	(\$785)	(\$5,938)
36	Rental Income	(\$127,308)	Exp Composite	(\$81,375)	(\$12,319)	(\$374)	(\$3,882)	(\$29,358)
37	Southpark Well - M24	(\$5,517)	Exp Composite	(\$3,526)	(\$534)	(\$16)	(\$168)	(\$1,272)
38	Knightsen Well - M25	(\$5,252)	Exp Composite	(\$3,357)	(\$508)	(\$15)	(\$160)	(\$1,211)
39	Willow Park Marina Well - M27	(\$10,821)	Exp Composite	(\$6,917)	(\$1,047)	(\$32)	(\$330)	(\$2,495)
40	Reimbursement from Developers	(\$400,000)	Exp Composite	(\$255,679)	(\$38,706)	(\$1,174)	(\$12,199)	(\$92,243)
41	Total Non-Operating	\$2,839,281		\$1,814,859	\$274,740	\$8,333	\$86,588	\$654,761
42								
43	Transfers to/(from) Reserves	(\$1,448,081)	Exp Composite	(\$925,608)	(\$140,122)	(\$4,250)	(\$44,161)	(\$333,939)
44	Emergency Reserve - Tier 1	\$1,000,000	Average Day	\$1,000,000	\$0	\$0	\$0	\$0
45								
46	Total Revenue Requirement	\$13,287,769		\$9,050,983	\$1,218,786	\$36,968	\$384,117	\$2,596,914
47		·				\$10,306,737	\$384,117	\$2,596,914
48				% of revenue	e requirement	77.6%		22.4%
49						on Charge COS	Sen	ice Charge COS

Fixed and Variable Revenues and Costs

Revenue from the current service charges is 24.5% of the combined rate revenue. Receiving 24.5% of revenue from fixed charges is within a reasonable range compared with industry averages, which are typically at least 20% in California with a trend toward over 30% as a means of improving revenue stability.

The cost-of-service analysis decreased the service charge revenue to 22.4%, which is not a significant decrease from the District's current level. This indicates that the current service charge revenue is not significantly misaligned with the cost-of-service. Often times a decrease in the allocation to fixed charges can put revenue stability at risk. However, this should not be a concern for the District since the percent of revenue being recovered

IV. Cost-of-Service Analysis

from service charges is not dropping by a significant amount. Furthermore, increases in the target reserves will give the District some room for fluctuations in its rate revenues.

Allocation Comparison

Table IV-7 compares the revenue from current rates *with* the proposed 17% revenue increase with the cost-of-service allocations with the proposed revenue increase. If the District continued with its existing rate structure but increased the rates 17%, the comparison shows that the cost-of-service analysis shifts revenue from the service charges to the consumption charges.

Table IV-7. Comparison of Customer Class Allocations

		Revenue at	Revenue at Current			Differen	e
	Components of Rate Structure	Rates w/ Rate	Rates w/ Rate Increases		of Service		ırrent
		а	b	С	d	е	f
1	Water Charge Revenue	\$10,031,275	75.5%	\$10,306,737	77.6%	\$275,462	2.7%
2	Service Charge Revenue	\$3,256,494	24.5%	\$2,981,032	22.4%	(\$275,462)	-8.5%
3	Tota	\$13,287,769	100.0%	\$13,287,769	100.0%	\$0	0.0%
4							
5	Water Charge Revenue						
6	Residential	\$8,016,746	79.9%	\$8,278,142	80.3%	\$261,397	3.3%
7	Multi Family	\$287,233	2.9%	\$271,405	2.6%	(\$15,828)	-5.5%
8	Non Residential	\$406,787	4.1%	\$410,664	4.0%	\$3,877	1.0%
9	Irrigation	\$1,007,446	10.0%	\$1,029,431	10.0%	\$21,985	2.2%
10	Hydrant	\$313,062	3.1%	\$317,095	3.1%	\$4,032	1.3%
11		\$10,031,275	100.0%	\$10,306,737	100.0%	\$275,462	2.7%

CONSUMPTION CHARGE COST ALLOCATIONS

As previously discussed, the customer service function is independent of the customer classes. The demand service function requires further allocations to customer classes in deriving rates. **Table IV-8** derives the cost of service for each of the District's proposed customer classes. The allocation reflects each class' proportionate shares of the three demand service levels (i.e., average day, maximum day, and maximum hour) because they share common facilities. Moveover, the allocation of costs to the various proposed customers classes needs to be tracked by demand service level for purposes of calculating the tiered rates in **Section V** below.

IV. Cost-of-Service Analysis

Table IV-8. Consumption Charge Cost Allocations By Customer Class

	Tuble IV o. Consumption	Average	Maximum	Maximum	
	Consumption Charge Cost of Service	Day	Day	Hour	Total
		а	b	С	d
1	Operations & Maintenance	\$7,161,733	\$1,084,168	\$32,885	\$8,278,786
2	Debt Service	\$0	\$0	\$0	\$0
3	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0
4	Non-Operating Revenue	\$1,814,859	\$274,740	\$8,333	\$2,097,932
5	Transfers to/(from) Reserves	\$74,392	(\$140,122)	(\$4,250)	(\$69,980)
6	Total Consumption Charge COS	\$9,050,983	\$1,218,786	\$36,968	\$10,306,737
7					
8	Units of Service (hcf)				
9	Residential - SF	5,688	8,485	17,829	
10	Residential - MF	194	198	180	
11	Non Residential	277	490	221	
12	Hydrant	211	400	600	
13	Irrigation _	682	1,354	1,622	
14		7,052	10,927	20,453	
15	Proportional Allocation Factors				
16	Residential - SF	80.65%	77.65%	87.17%	
17	Residential - MF	2.75%	1.82%	0.88%	
18	Non Residential	3.93%	4.48%	1.08%	
19	Hydrant	3.00%	3.66%	2.93%	
20	Irrigation _	9.67%	12.39%	7.93%	
21		100.00%	100.00%	100.00%	
22					
23	Residential - Single Family	\$7,299,488	\$946,428	\$32,227	\$8,278,142
24	Residential - Multi Family	\$248,946	\$22,133	\$326	\$271,405
25	Non Residential	\$355,645	\$54,620	\$399	\$410,664
26	Hydrant	\$271,394	\$44,617	\$1,084	\$317,095
	Irrigation	\$875,510	\$150,988	\$2,932	\$1,029,431
28	Grand Total Consumption Charge COS	\$9,050,983	\$1,218,786	\$36,968	\$10,306,737

V. Rate Design

V. RATE DESIGN

This section discusses the derivation of the proposed rates associated with the two charges paid by customers in the District's five proposed customer classes. These rates are based on the results of the cost-of-service analysis in the preceding section.

CUSTOMER CLASSES

The District's current rate structure is applied to all customers regardless of customer class. In effect, the District has no customer classes despite tracking water use by a variety of different customer types.

It is recommended that the District implement separate rate structures for the major customer classes that are tracked in its billing system. HF&H proposes (i) Single Family Residential, (ii) Multi-Family Residential, (iii) Non Residential (commercial), (iv) Irrigation, and (v) Hydrants.

The following is proposed as defining each proposed customer class:

Single Family Residential: includes free-standing single family homes, single family with an accessory dwelling unit, duplexes, and triplexes.

Multi-Family Residential: includes parcels with four or more dwelling units, apartments, condominiums, and mobile homes/mobile home parks.

Non-Residential: includes commercial businesses, hotels, churches, entertainment venues, industrial, clubs, fire-line services, and publicly-owned properties/facilities.

Irrigation: water system connections/meters that are specifically installed for outdoor irrigation purposes only.

Hydrants: temporary water system connections/portable meters used for provision of construction water.

CURRENT RATE STRUCTURE

Tables V-1 and **V-2** summarize the District's current rates for its two existing charges. This rate structure, including the customer classes, has been in place for many years. Customers are billed the sum of service charges and water consumption charges monthly.

V. Rate Design

Table V-1. Current Monthly Service Charges

Meter Size	Current Rates
5/8" meters	\$17.52
1" meters	\$43.80
1" w/ Fire meters	\$17.52
1 1/2" meters	\$87.60
2" meters	\$140.16
3" meters	\$262.80
4" meters	\$438.00
6" meters	\$876.00
8" meters	\$1,401.60
10" meters	\$2,014.80
12" meters	\$3,766.80
Fire Services	\$20.69
Fire Hydrant Meters	\$262.80

Table V-2. Current Water Charges per hcf (Consumption Rates)

Monthly Use	Current Rates
Residential - Single	Family
Tier 1: 0 - 8 hcf	\$3.40
Tier 2: 9+ hcf	\$3.80
Posidontial Multi	Eamily.
Residential - Multi	•
Tier 1: 0 - 8 hcf	\$3.40
Tier 2: 9+ hcf	\$3.80
Non Residential	
Tier 1: 0 - 8 hcf	\$3.40
Tier 2: 9+ hcf	\$3.80
Irrigation	
Tier 1: 0 - 8 hcf	\$3.40
Tier 2: 9+ hcf	\$3.80
Hydrant Tier 1: 0 - 8 hcf	\$3.40
Tier 2: 9+ hcf	\$3.80
1161 2. 9+1101	33.00

V. Rate Design

SERVICE CHARGES

Service charges are fixed rates charged on a per account basis that recover the cost of the customer service function. Service charges are graduated in proportion to the capacity of the service (i.e., size of the water meter) serving a property. They are also independent of customer classes because the capacity of a service is the same no matter what customer is connected to the meter. In other words, a one-inch meter provides the same capacity to any customer that is connected to it.

The service charges are set to generate the revenue required to cover the costs allocated to the customer service function, which was determined in the cost-of-service analysis. The customer service function has two components – customer accounts and customer capacity – each of which is itemized in the cost-of-service analysis. Costs attributable to customer accounts are allocated to customers in proportion to the total number of accounts. Costs attributable to customer capacity are allocated to customers in proportion to the capacity of their services. The sum of the two components equals the service charge rate per connection.

Capacity costs associated with the distribution system are apportioned among the connections in proportion to the capacity associated with each connection. Accounts are converted to Equivalent Meter Units (EMUs) to apportion the customer capacity cost component. An EMU represents the number of 5/8-inch meters to which a larger meter is equivalent. The capacity multipliers are based on AWWA nominal rated capacities.

The inventory of these meters is shown in **Table V-3**, which also shows the rated capacity in gallons per minute (GPM) for each meter size. Using the rated capacities, it is possible to calculate the EMUs for each size meter. For example, a 1-inch meter provides 2.5 times as much capacity as a 5/8-inch meter. The 132 1-inch meters equal 330 EMUs (i.e., 5/8" meters). The number of EMUs was calculated for each meter type and summed up to determine the total EMUs.

Table V-3 derives the unit costs for the customer accounts and customer capacity cost components. Each account is allocated \$2.54 for the customer account cost component. That amount represents the costs the District incurs to maintain an account regardless of the capacity of the service. Each account is also allocated \$14.73 per EMU. That amount represents a portion of the cost of providing distribution system capacity for each account, and increases in proportion to the capacity of the meter.

V. Rate Design

Table V-3. Proposed Service Charge Unit Costs

Service	# of	Meter	Capacity	
Size	Accounts	Ratings (gpm)	Multiplier*	EMUs
	а	b	c = b ÷ 20	a * c
5/8" meters	10,492	20	1.00	10,492
1" meters	132	50	2.50	330
1" w/ Fire meters	1,727	20	1.00	1,727
1 1/2" meters	58	100	5.00	288
2" meters	64	160	8.00	511
3" meters	13	350	17.50	220
4" meters	4	600	30.00	126
6" meters	0	1350	67.50	0
8" meters	1	2800	140.00	147
10" meters	0	4200	210.00	0
12" meters	0	5300	265.00	0
Fire Services [1]	69	23.6	1.18	82
Fire Hydrant Meters [2]	44	350	17.50	770
Total Accounts	12,604		Total EMUs	14,693
Units Costs	\$384,117			\$2,596,914
Monthly Cost				
per Account	\$2.54			
per EMU				\$14.73

^{1.} Set to maintain same 1.18 ratio as current rate structure capacity multipliers

Table V-4 combines the customer service and capacity components into a service charge for each size service. These amounts are monthly values for FY 2021-22. They are compared with the current monthly equivalents.

Table V-4. Proposed Monthly Service Charges

		Account	Capacity Component		Proposed	Total		
Service	% of	Component		Capacity	Capacity	Service Charges	Current	\$
Size	Meters	(\$/mo.)	\$/EMU	Multiplier	Total	(\$/mo.)	Charge	Difference
		a	b	С	d = b * c	e = a + d	f	g = e - f
5/8" meters	83.2%	\$2.54	\$14.73	1.00	\$14.73	\$17.27	\$17.52	(\$0.25)
1" meters	1.0%	\$2.54	\$14.73	2.50	\$36.82	\$39.36	\$43.80	(\$4.44)
1" w/ Fire meters	13.7%	\$2.54	\$14.73	1.00	\$14.73	\$17.27	\$17.52	(\$0.25)
1 1/2" meters	0.5%	\$2.54	\$14.73	5.00	\$73.64	\$76.18	\$87.60	(\$11.42)
2" meters	0.5%	\$2.54	\$14.73	8.00	\$117.83	\$120.37	\$140.16	(\$19.79)
3" meters	0.1%	\$2.54	\$14.73	17.50	\$257.75	\$260.29	\$262.80	(\$2.51)
4" meters	0.0%	\$2.54	\$14.73	30.00	\$441.85	\$444.39	\$438.00	\$6.39
6" meters	0.0%	\$2.54	\$14.73	67.50	\$994.17	\$996.71	\$876.00	\$120.71
8" meters	0.0%	\$2.54	\$14.73	140.00	\$2,061.97	\$2,064.51	\$1,401.60	\$662.91
10" meters	0.0%	\$2.54	\$14.73	210.00	\$3,092.96	\$3,095.50	\$2,014.80	\$1,080.70
12" meters	0.0%	\$2.54	\$14.73	265.00	\$3,903.02	\$3,905.56	\$3,766.80	\$138.76
Fire Services	0.5%	\$2.54	\$14.73	1.18	\$17.38	\$19.92	\$20.69	(\$0.77)
Fire Hydrant Meters	0.3%	\$2.54	\$14.73	17.50	\$257.75	\$260.29	\$262.80	(\$2.51)

^{2.} Same as 3" meters

V. Rate Design

WATER CHARGE RATES

The District's customers are currently charged a two-tier increasing block rate structure. These rates apply to all customers regardless of class. Increasing block rates are "progressive" in the sense that water is billed sequentially by block up to the highest block. It is not the case that all of the water is billed at only the rate for the highest block. All metered water use is at least billed the Tier 1 rate. Water use beyond Tier 1 is only billed the Tier 2 rate for the volume of water used within Tier 2.

Single Family Residential Rates

Breakpoints Between Tiers

The base/extra capacity cost-of-service analysis leads to distinct levels of demand that are defined by the functions performed by facilities that are designed to provide each service level. Tier breakpoints were calculated for indoor use, average day demand, and peak day demand. Each of these service levels have an average flow that can be used as the divider (i.e., "breakpoint") between each service level.

Based on residential billing data and estimates of peak demands, the proposed break-points for Tier 1, Tier 2, and Tier 3 were calculated as shown in **Table V-5**. Given that the current Tier 1 breakpoint is at 8 hcf, the District favors keeping the breakpoint at 8 hcf instead of changing the breakpoint to 7 hcf. This level of indoor water use, 8 hcf, is consistent with historic demand patterns. The analysis used to calculate the 7 hcf indoor use is based on only one year of consumption and may not be reflective of a typical year.

Table V-5. Calculated Breakpoint Locations - Single Family Tiers

	Tier 1	Tier 2	Tier 3
Flow per Customer	Indoor Use	Average Day	Above Average
Residential - SF			
hcf per day	2,755	5,688	8,485
hcf per month	82,646	170,627	
# of Accounts	12,075	12,075	
Average flow per Acct (hcf/mo)	7.0	14.0	14+

Rates Per Tier

With breakpoints that correspond to the service levels in the cost-of-service analysis, it is possible to calculate the rate per tier by dividing the cost of service per tier by the water demand in each tier. The resulting rates represent the *unit cost* of service for each tier. **Table V-6** shows the calculations of the incremental cost per tier. Note that the cost-of-service allocated \$7,299,488 to average day demand. It is estimated that approximately

⁶ In this report, "rates" and "unit costs" are synonymous.

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74.3% or \$5,423,923 (rounded) of average day demand is for indoor water use. This leaves \$1,875,564 for non indoor water use in the average day demand service level.

Table V-6. Proposed Single Family Residential Water Rates

Residential - SF Class	Indoor	Average	Peak
COS per Unit	Use	Day	Day
Residential COS - Consumption	\$5,423,923	\$1,875,564	\$978,655
Demand Per Tier			
Tier 1: 0 - 8 hcf	1,005,529		
Tier 2: 9 - 14 hcf	457,008	457,008	
Tier 3: 15+ hcf	613,428	613,428	613,428
Total hcf per Tier	2,075,965	1,070,436	613,428
Cost-of-Service per Unit (hcf)	\$2.61	\$1.75	\$1.60

Residential - SF Class	Indoor	Average	Peak
Unit Cost Calculation	Use	Day	Day
Tier 1: 0 - 8 hcf	\$2.61	\$2.61	\$2.61
Tier 2: 9 - 14 hcf		\$1.75	\$1.75
Tier 3: 15+ hcf			\$1.60
Unit Cost per hcf (by Tier)	\$2.61	\$4.36	\$5.96

Indoor use costs apply to all tiers. Usage up to the 8 hcf Tier 1 breakpoint is charged the indoor use rate only. Demand that does not exceed Tier 1 is not responsible for the additional costs of peaking that were allocated to the higher service levels. These additional peaking costs are both the initial capital cost, the subsequent rehabilitation and renewal costs, and the operations and maintenance costs for larger pipelines, additional pumps, and larger reservoirs. Bills that exceed Tier 1 pay additional rate increments corresponding to the higher levels of service.

Average day costs apply to all water use greater than Tier 1, namely, to Tier 2, and Tier 3. Usage between 9 and 14 hcf would be charged the Tier 2 rate, which is the sum of the indoor use and remaining average day incremental costs. Usage greater than 14 hcf would pay the Tier 3 rate, which is the sum of the average day and maximum day incremental costs. As demand progresses through the tiers, the additional costs of higher levels of service associated with peaking are allocated to the higher tiers to recover the costs from those who require the higher levels of service.

 $^{^7}$ Average winter water use (December, January, February, March) as a percent of average annual use.

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Multi-Family Residential Rates

The water rates (consumption rates) for the proposed multi-family residential customer class are summarized in **Table V-7**. After analyzing the demand patterns of the District's customers, multi-family customers showed virtually no peaking. It is difficult to justify a tiered rate structure for a customer class with no peaking so a uniform rate is recommended for multi-family customers. The uniform rate is calculated in **Table V-7**.

Table V-7. Proposed Multi-Family Residential Water Rate

Residential - MF Class	
COS per Unit	
COS Allocation	\$271,405
Consumption (hcf)	70,800
Unit Cost per hcf	\$3.83

Non-Residential Rates

Breakpoint Between Tiers

Table V-8 shows the calculation of the breakpoint between the two proposed tiers for the proposed non-residential customer class. The breakpoint is set between average day demand and above average day demand. Each of these service levels have an average flow that can be used as the divider (i.e., "breakpoint") between each service level.

Table V-8. Proposed Breakpoint Locations - Non-Residential Tiers

	Tier 1	Tier 2
Flow per Customer	Average Day	Above Average
Non-Residential		
hcf per day	277	490
hcf per month	8,313	14,691
# of Accounts	246	246
Average flow per Acct (hcf/mo)	34.0	34+

Rates Per Tier

With breakpoints that correspond to the service levels in the cost-of-service analysis, it is possible to calculate the rate per tier by dividing the cost-of-service per tier by the water demand in each tier. The resulting rates represent the unit cost of service for each tier. **Table V-9** shows the calculations of the incremental cost per tier for the proposed non-residential class.

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Table V-9. Proposed Non-Residential Water Rates

Non Residential Class	Average	Above
COS per Unit	Day	Average
Non Res COS - Consumption	\$355,645	\$55,019
Demand Per Tier		
Tier 1: 0 - 34 hcf	31,269	
Tier 2: 34+ hcf	69,876	69,876
Total hcf per Tier	101,145	69,876
Cost-of-Service per Unit (hcf)	\$3.52	\$0.79

Non Residential Class	Average	Above
Unit Cost Calculation	Day	Average
Tier 1: 0 - 34 hcf	\$3.52	\$3.52
Tier 2: 34+ hcf		\$0.79
Unit Cost per hcf (by Tier)	\$3.52	\$4.30

Hydrant Rates

Breakpoint Between Tiers

Table V-10 shows the calculation of the breakpoint between the two proposed tiers for the proposed hydrant customer class. The breakpoint is set between average day demand and above average day demand. Each of these service levels have an average flow that can be used as the divider (i.e., "breakpoint") between each service level.

Table V-10. Proposed Breakpoint Locations - Hydrant Tiers

_	Tier 1	Tier 2
Flow per Customer	Average Day	Above Average
Hydrant (Customer)		
hcf per day	211	400
hcf per month	6,344	12,000
# of Accounts	55	55
Average flow per Acct (hcf/mo)	115.0	115+

Rates Per Tier

With breakpoints that correspond to the service levels in the cost-of-service analysis, it is possible to calculate the rate per tier by dividing the cost-of-service per tier by the water demand in each tier. The resulting rates represent the unit cost of service for each tier.

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Table V-11 shows the calculations of the incremental cost per tier for the proposed hydrant customer class.

Table V-11. Proposed Hydrant Water Rates

Hydrant Class	Average	Above
COS per Unit	Day	Average
Hydrant COS - Consumption	\$271,394	\$45,701
Demand Per Tier		
Tier 1: 0 - 115 hcf	18,230	
Tier 2: 115+ hcf	58,954	58,954
Total hcf per Tier	77,184	58,954
Cost-of-Service per Unit (hcf)	\$3.52	\$0.78

Hydrant Class	Average	Above
Unit Cost Calculation	Day	Average
Tier 1: 0 - 115 hcf	\$3.52	\$3.52
Tier 2: 115+ hcf		\$0.78
Unit Cost per hcf (by Tier)	\$3.52	\$4.29

Irrigation Rates

Breakpoint Between Tiers

Table V-12 shows the calculation of the breakpoint between the two proposed tiers for the proposed irrigation customer class. The breakpoint is set between average day demand and above average day demand. Each of these service levels have an average flow that can be used as the divider (i.e., "breakpoint") between each service level.

Table V-12. Proposed Breakpoint Locations - Irrigation Tiers

	Tier 1	Tier 2
Flow per Customer	Average Day	Above Average
Irrigation		
hcf per day	682	1,354
hcf per month	20,465	40,610
# of Accounts	181	181
Average flow per Acct (hcf/mo)	113.0	113+

Rates Per Tier

With breakpoints that correspond to the service levels in the cost-of-service analysis, it is possible to calculate the rate per tier by dividing the cost-of-service per tier by the water

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demand in each tier. The resulting rates represent the unit cost of service for each tier. **Table V-13** shows the calculations of the incremental cost per tier for the proposed irrigation customer class.

Table V-13. Proposed Irrigation Water Rates

Irrigation Class	Average	Above
COS per Unit	Day	Average
Hydrant COS - Consumption	\$875,510	\$153,920
Demand Per Tier		
Tier 1: 0 - 113 hcf	109,000	
Tier 2: 113+ hcf	139,994	139,994
Total hcf per Tier	248,994	139,994
Cost-of-Service per Unit (hcf)	\$3.52	\$1.10

Irrigation Class	Average	Above
Unit Cost Calculation	Day	Average
Tier 1: 0 - 113 hcf	\$3.52	\$3.52
Tier 2: 113+ hcf		\$1.10
Unit Cost per hcf (by Tier)	\$3.52	\$4.62

RATE SUMMARY

The proposed rates for service charges and consumption charges are summarized for FY 2021-22 through FY 2025-26 in **Table V-14** and **Table V-15**.

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Table V-14. Proposed Monthly Service Charges

	-	Monthly Ser	vice Charges			
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Meter Size	Current Rates	2/1/2022	2/1/2023	2/1/2024	2/1/2025	2/1/2026
5/8" meters	\$17.52	\$17.27	\$17.96	\$18.68	\$19.42	\$20.20
1" meters	\$43.80	\$39.36	\$40.94	\$42.57	\$44.28	\$46.05
1" w/ Fire meters	\$17.52	\$17.27	\$17.96	\$18.68	\$19.42	\$20.20
1 1/2" meters	\$87.60	\$76.18	\$79.23	\$82.40	\$85.69	\$89.12
2" meters	\$140.16	\$120.37	\$125.18	\$130.19	\$135.40	\$140.81
3" meters	\$262.80	\$260.29	\$270.70	\$281.53	\$292.79	\$304.50
4" meters	\$438.00	\$444.39	\$462.17	\$480.65	\$499.88	\$519.88
6" meters	\$876.00	\$996.71	\$1,036.57	\$1,078.04	\$1,121.16	\$1,166.01
8" meters	\$1,401.60	\$2,064.51	\$2,147.10	\$2,232.98	\$2,322.30	\$2,415.19
10" meters	\$2,014.80	\$3,095.50	\$3,219.32	\$3,348.09	\$3,482.02	\$3,621.30
12" meters	\$3,766.80	\$3,905.56	\$4,061.79	\$4,224.26	\$4,393.23	\$4,568.96
Fire Services	\$20.69	\$19.92	\$20.72	\$21.54	\$22.41	\$23.30
Fire Hydrant Meters	\$262.80	\$260.29	\$270.70	\$281.53	\$292.79	\$304.50

Table V-15. Proposed Water Rates (Consumption Charges)

		Wate	r Charges	•	•	<u>.8-3)</u>	•
			FY 2022-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Monthly Use	Current Rates	Monthly Use	2/1/2022	2/1/2023	2/1/2024	2/1/2025	2/1/2026
Residential - Single	Family	Residential - Single F	amily				
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 8 hcf	\$2.61	\$2.72	\$2.83	\$2.94	\$3.06
Tier 2: 9+ hcf	\$3.80	Tier 2: 9 - 14 hcf	\$4.36	\$4.54	\$4.72	\$4.91	\$5.11
		Tier 3: 15+ hcf	\$5.96	\$6.20	\$6.45	\$6.70	\$6.97
Residential - Multi	Family	Residential - Multi Fa	mily				
Tier 1: 0 - 8 hcf	\$3.40	All Usage	\$3.83	\$3.99	\$4.15	\$4.31	\$4.48
Tier 2: 9+ hcf	\$3.80						
Non Residential		Non Residential					
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 34 hcf	\$3.52	\$3.66	\$3.80	\$3.96	\$4.11
Tier 2: 9+ hcf	\$3.80	Tier 2: 35+ hcf	\$4.30	\$4.48	\$4.65	\$4.84	\$5.03
Irrigation		Irrigation					
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 113 hcf	\$3.52	\$3.66	\$3.80	\$3.96	\$4.11
Tier 2: 9+ hcf	\$3.80	Tier 2: 114+ hcf	\$4.62	\$4.80	\$4.99	\$5.19	\$5.40
Hydrant		Hydrant					
Tier 1: 0 - 8 hcf	\$3.40	Tier 1: 0 - 115 hcf	\$3.52	\$3.66	\$3.80	\$3.96	\$4.11
Tier 2: 9+ hcf	\$3.80	Tier 2: 116+ hcf	\$4.29	\$4.46	\$4.64	\$4.83	\$5.02

V. Rate Design

Water Shortage Rate Adjustment

We note that the proposed rates should be considered adequate in years of normal water supply. During water supply shortage conditions that require customers to curtail water use, revenue shortfalls can be expected to occur. These shortfalls may be fiscally tolerable for a brief shortage. However, during a severe or prolonged drought or other emergency shortage, the District's reserves may be unable to offset the revenue shortfall because fixed (non variable) District and system costs will not decrease by the amount of such usage reductions.

As a means of stabilizing revenue during shortages, some water agencies are integrating adjustment factors that are implemented only during shortages. These adjustment factors can be authorized to be effective during declared water shortages and can be implemented when warranted. Ratepayers must be notified in advance on their monthly bills; the need for the full ratepayer protest process under Proposition 218, which is costly and time consuming is avoided by simply providing advance notification on bills at least 30 days prior to when the adjustment is made. However, the maximum "shortage rates" must be noticed and go through the Proposition 218 process (even if they are not used during the applicable rate adjustment period).

The adjustment factors increase the consumption charges to cover fixed costs without generating a surplus. This revenue-neutral adjustment is correlated with the level of mandated reduction and is reduced and eliminated as the shortage is alleviated and ends.

For example, the Water Shortage Adjustment Factor for a 25% usage reduction would be derived as follows:

Revenue Stabilization Factor =
$$\frac{1}{1-a}$$
 * $\frac{b - (c * a)}{b}$

- a = Required conservation reduction = 25.0%.
- b = Portion of total rate revenue produced by proposed consumption charges 8 = 77.6%.
- c = Portion of total expenses that is variable (i.e., CCWD water purchases) = 36%.

Substituting the values into the formula yields the 1.18 rate adjustment factor. Note that this formula takes into account the fact that the cost of CCWD water purchases decreases during a shortage.

⁸ Source: **Table IV-6**

V. Rate Design

Revenue Stabilization Factor
$$= \frac{1}{1-0.25} * \frac{0.776 - (0.36 * 0.25)}{0.776}$$
$$= 1.333 * 0.884 = 1.18$$

The District does not currently have a provision that allows it to make these adjustments. The Board should consider them for future rate studies and Prop 218 notifications.

Pass-Through Adjustments

Water Shortage Rate Adjustment Factors are intended for use only during declared water shortages. Another revenue stabilization measure adjusts consumption charge rates for unplanned increases in the cost(s) of CCWD purchased water, which can occur at any time, not just during shortages. These adjustments are referred to as "pass-through adjustments" because the cost is passed through directly to District ratepayers. The District does not determine CCWD's wholesale water rates and has no choice but to pass through the cost to avoid depleting the District's reserves to cover the unplanned rate increase. The District does not currently have a provision that allows it to make these pass-through adjustments. We note that at the District's November 17, 2021 Board Meeting, a new regulation was adopted that includes for a pass-through provision.

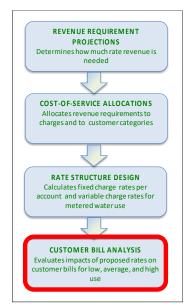
VI. Customer Bill Impacts

VI. CUSTOMER BILL IMPACTS

A further understanding of the differences between the current and proposed rates/rate structures is gained by comparing bills based on both rate structures. The monthly cost comparison is based on "typical" District customers or customers that are most representative of a group of customers. The typical customer is based on the most common meter sizes for the class and the average water use for customers of that type.

The monthly bills for the current and proposed rates for FY 2021-22 are compared in **Figure VI-1** for single family residential customers with a 5/8" meter. The figure plots monthly bills for a range of consumption from 0 to 31 hcf.

During the year, consumption varies from billing period to billing period. Hence, for any given customer, a bill will fall somewhere along the X-axis in **Figure VI-1**. During periods of low



use, the bill under the proposed rates will be lower than they would have been if the current rate structure is unchanged. During periods of higher water use, the bill could be less or greater, depending on the level of water use. For the entire year, the sum of the bills under the proposed rates will be more or less than it would have been if the current rates are unchanged, again, depending on that customer's monthly/annual water use. 66% of the District's bills are issued at 15 hcf per month or less, all of these Single Family bills will see a bill reduction compared to current rates.

VI. Customer Bill Impacts

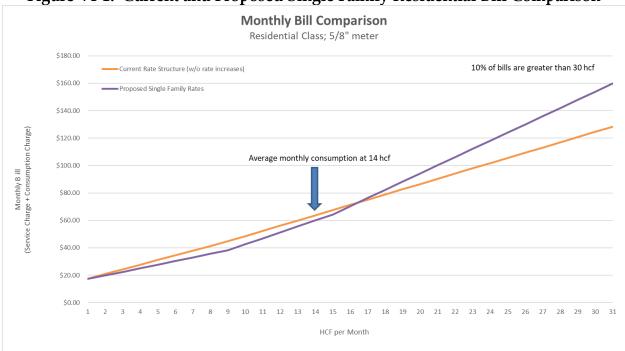


Figure VI-1. Current and Proposed Single Family Residential Bill Comparison

Four sample bills are shown for multi-family, non-residential, irrigation, and hydrant customers in **Table VI-1**.

VI. Customer Bill Impacts

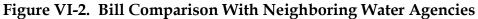
Table VI-1. Sample Water Bill Impacts (FY 2021-22)

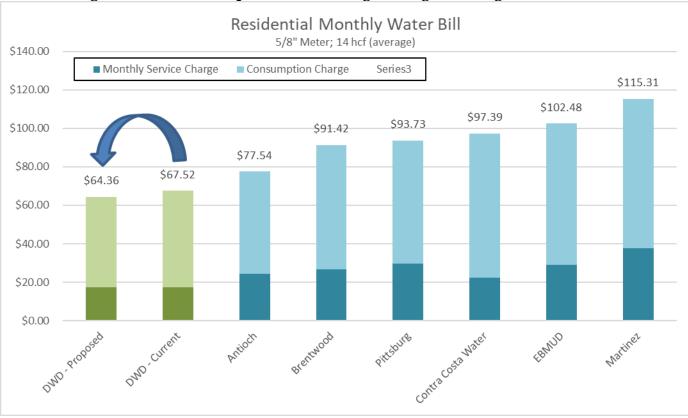
	Multi Family	Non Residential	Irrigation	Hydrant
Current Rates				
Meter Size	2"	1"	2"	2"
Consumption (hcf/month)	300	60	250	250
Service Charge	\$140.16	\$87.60	\$140.16	\$140.16
Consumption Charge	\$1,136.80	\$224.80	\$946.80	\$946.80
Total Monthly Bill	\$1,276.96	\$312.40	\$1,086.96	\$1,086.96
Proposed Rates				
Meter Size	2"	1"	2"	2"
Consumption (hcf/month)	300	60	250	250
Service Charge	\$120.37	\$76.18	\$120.37	\$120.37
Consumption Charge	\$1,150.02	\$231.44	\$1,029.68	\$983.70
Total Monthly Bill	\$1,270.39	\$307.62	\$1,150.04	\$1,104.07
Difference				
\$ Difference	(\$6.57)	(\$4.78)	\$63.08	\$17.11
% Difference	-0.5%	-1.5%	5.8%	1.6%

Figure VI-2 compares the District's residential monthly bills with a variety of water agencies in Contra Costa County. The comparison is for a customer with a 5/8- inch connection using the average amount of water for customers in each agency. Survey comparisons with other agencies are difficult to make on a comparable basis for various reasons:

- Every agency is physically unique. For example, some agencies are more expensive to operate because of hilly topography, which requires more booster pumping, etc..
- Each agency is fiscally unique. Some agencies have significant sources of non-operating revenues that may be utilized to reduces rates to customers.
- Finally, the size of the agency typically makes a difference, where larger agencies may have lower rates because of economies of scale.

VI. Customer Bill Impacts





WATER RATE STUDY

APPENDIX WATER RATE MODEL

	A	В	C	D	E	F	G	Н	l	J	K	L
1	Diablo Water Distr											
2	Water Rate Model											
3	Table 1A - Summa	ry										
4												
5		Fiscal yea	er FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
6		Eff. Dat		2/1/2022	2/1/2023	2/1/2024	2/1/2025	2/1/2026	2/1/2027	2/1/2028	2/1/2029	2/1/2030
7												
8	Annual Rate I	Revenue Increase	es 17.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
9		ge (1.25 minimur		3.06	2.97	2.66	2.76	2.92	3.21	3.14	2.60	6.64
10	Debt Coverag	ge (1.00 minimur	n) 1.03	3 1.47	1.65	1.29	1.35	1.60	1.86	1.73	1.30	3.67
11	_	Revenue Increas		% 21.7%	26.5%		36.9%	42.3%	46.6%	51.0%	55.5%	60.2%
12												
13				Droisetes	Voor Cra	J Eunal 04	Cook Da	lanas				
14				Projected	rear-End	d Fund 01	Casn Ba	iance				
15	\$16.0 T		-]
16		Total	Balance with Rate	ncreases								
17		- → - Total	Balance w/o Rate I	ncreases								
18	\$14.0							i		i		
18 19		→ O&M	+ Rate Stabilization	Target						-		
20 21 22	¢40.0	Rese	rve Target with Cap	ital and Emergend	y Reserves							
21	န12.0 -							i		i		
22	anc											
23												
24	S B S							Ť į				
25	Reserves Balance (Millions)											
26										<u> </u>		
27	A A											
28												
29	\$6.0											
30		•	-							i		
31												
23 24 25 26 27 28 29 30 31 32 33	\$4.0 +											
33												
34												
35	\$2.0 +	<u> </u>					1	1		1		
34 35 36												
37	mc -											
38	\$0.0 1	FY 2020-21 F	Y 2021-22 FY 2	2022-23 FY 20	23-24 FY 20	24-25 FY 202	05.26 EV.20	026-27 FY 20	27-28 FY 202	28-29 FY 202	29-30 FY 203	20.21
39												
40		Rate Adj. +/-	17.0%	.0% 4.0)% 4.0	0% 4.09	% 4.	0% 3.0	3.0	% 3.0°	% 3.0	%
40												

	Α	В	С	D	Е	F	G	Н	I	J	K	L		
1	Diab	lo Water District	•	•				-						
2	Wat	er Rate Model												
3	Tabl	e 1B - Assumptions												
4	$ec{arphi}$													
5			Budget					Projected						
6			FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31		
7	а	Annual Account Growth Rate		3.04%	1.72%	1.52%	1.50%	1.48%	1.46%	1.43%	1.41%	1.39%		
8	b	Annual Water Demand Increases		0.68%	1.15%	1.20%	1.82%	1.79%	0.13%	1.73%	1.70%	1.68%		
9	С	General Inflation	Budgeted	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
10	d	Salaries & Wages	Budgeted	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
11	е	Benefits	Budgeted	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		
12	f	Utilites	Budgeted	3.70%	4.18%	4.24%	4.88%	4.84%	3.13%	4.79%	4.76%	4.73%		
13	g	Construction Cost Inflation		2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%		
14	h	Interest on Fund Balance	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
15	i	Annual SFR conservation reduction	Budgeted	2.56%	0.79%	0.53%	0.00%	0.00%	1.33%	0.00%	0.00%	0.00%		
16	j	CCWD Estimated Annual Increase	6.25%	6.00%	5.75%	5.25%	5.25%	5.25%	5.25%	4.00%	4.00%	4.00%		

		_			_	_					
	Α	С	D	E	F	G	Н		J	K	L
2	Diablo Water District										
	Water Rate Model Table 2A - Revenue Requirements										
1	Table 2A - Revenue Requirements	Budgeted					Projected				
5		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
6	Administrative and General										
7	District Regulatory Permits and Dues	\$86,700	\$89,301	\$91,980	\$94,739	\$97,582	\$100,509	\$103,524	\$106,630	\$109,829	\$113,124
8	District Associations and Subscriptions	\$16,990	\$17,113	\$17,627	\$18,155	\$18,700	\$19,261	\$19,839	\$20,434	\$21,047	\$21,678
9	Audit	\$44,750	\$50,625	\$52,144	\$53,708	\$55,319	\$56,979	\$58,688	\$60,449	\$62,262	\$64,130
10	LAFCO - 50% GF and 50% FR	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
11	Taxes and Licenses	\$2,605	\$2,653	\$2,703	\$2,754	\$2,806	\$2,861	\$2,916	\$2,974	\$3,033	\$3,094
12	Office Record Imaging	\$8,530	\$9,376	\$6,928	\$9,936	\$9,600	\$10,520	\$7,797	\$11,131	\$8,272	\$14,270
13	Subtotal	\$162,575	\$172,158	\$174,563	\$182,570	\$187,384	\$193,608	\$196,347	\$205,308	\$208,244	\$220,211
14	D										
15		¢14.100	Ć14 F33	\$14,959	Ć1F 407	Ć1F 070	¢16.246	¢10 000	Ć17 241	¢17.0¢1	\$18,397
16 17	Payroll & Taxes Mailings/Worker's Comp/Elections/Training/Miscell	\$14,100 \$13,462	\$14,523 \$31,141	\$14,959	\$15,407 \$36,515	\$15,870 \$6,710	\$16,346 \$31,912	\$16,836 \$7,119	\$17,341 \$33,333	\$17,861 \$7,552	\$18,397
18	Subtotal	\$27,562	\$45,664	\$21,284	\$51,922	\$22,580	\$48,257	\$23,955	\$50,674	\$25,414	\$53,176
19	Subtotal	327,302	343,004	321,204	331,322	\$22,360	340,237	323,533	\$30,074	323,414	333,170
20	Engineering / Consulting										
21	Engineering	\$215,000	\$41,200	\$42,436	\$43,709	\$215,020	\$71,371	\$47,762	\$224,195	\$50,671	\$132,191
22	Consulting	\$185,380	\$77,641	\$129,970	\$82,369	\$84,840	\$272,386	\$90,007	\$92,707	\$145,488	\$98,353
23	Subtotal	\$400,380	\$118,841	\$172,406	\$126,078	\$299,861	\$343,756	\$137,769	\$316,902	\$196,159	\$230,544
24											, , .
25	Finance										
26	Bank Charges	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
27	Collections Expense	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
28	Bills/Envelopes/Mailing Service	\$22,000	\$22,660	\$23,340	\$24,040	\$24,761	\$25,504	\$26,269	\$27,057	\$27,869	\$28,705
29	Postage Account	\$52,000	\$53,560	\$55,167	\$56,822	\$58,526	\$60,282	\$62,091	\$63,953	\$65,872	\$67,848
30	Postage Meter	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
31	Upgrades for Software	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
32	Credit Card Processing	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
33	Subtotal	\$185,000	\$237,550	\$240,177	\$242,882	\$245,668	\$248,538	\$251,494	\$254,539	\$257,675	\$260,906
34	Customer Service										
36	Answering Service	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364	\$2,434	\$2,508	\$2,583	\$2,660	\$2,740
37	Conservation	\$10,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$2,583	\$18,448	\$19,002
38	Website	\$2,400	\$2,472	\$2,546	\$2,623	\$2,701	\$2,782	\$2,866	\$2,952	\$3,040	\$3,131
39	Tyler Software - SMS Customer Notifications & IVR	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957
40	Public Information	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
41	Subtotal	\$46,000	\$52,080	\$53,642	\$55,252	\$56,909	\$58,616	\$60,375	\$62,186	\$64,052	\$65,973
42		+,	7,	+,- :-	***/	+,	****	+,	+,	+,	7-0,0.0
43	Office										
44	Maintenance Agreements	\$48,910	\$50,377	\$51,889	\$53,445	\$55,049	\$56,700	\$58,401	\$60,153	\$61,958	\$63,816
45	Janitorial Service	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
46	Office Supplies	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
47	Miscellaneous	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
48	New Equipment	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
49	General Manager Expenses	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
50	Landscaping Services	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
51	Office Building Maintenance	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
52	Software - Annual Fee	\$85,870	\$88,446	\$91,099	\$93,832	\$96,647	\$99,547	\$102,533	\$105,609	\$108,778	\$112,041
5.4	Office - Utilities Office - Phone Line Services	\$12,390 \$7,200	\$12,762 \$7,416	\$13,145 \$7,638	\$13,539 \$7,868	\$13,945 \$8,104	\$14,363 \$8,347	\$14,794 \$8,597	\$15,238 \$8,855	\$15,695 \$9,121	\$16,166 \$9,394
52 53 54 55	Subtotal	\$223,870	\$230,586	\$237,504	\$244,629	\$251,968	\$259,527	\$267,312	\$275,332	\$283,592	\$292,100
56	Subtotal	3223,670	\$230,380	3237,304	3244,023	\$231,508	3235,321	3207,312	3273,332	3203,332	3232,100
57	Insurance										
58	Business, Auto, Liability, Commercial, Etc.	\$85,000	\$87,550	\$90,177	\$92,882	\$95,668	\$98,538	\$101,494	\$104,539	\$107,675	\$110,906
59	Subtotal	\$85,000	\$87,550	\$90,177	\$92,882	\$95,668	\$98,538	\$101,494	\$104,539	\$107,675	\$110,906
60											
61	Legal Expenses										
62	Legal Expenses - 50% GF and 50% FR	\$39,000	\$40,170	\$41,375	\$42,616	\$43,895	\$45,212	\$46,568	\$47,965	\$49,404	\$50,886
63	Subtotal	\$39,000	\$40,170	\$41,375	\$42,616	\$43,895	\$45,212	\$46,568	\$47,965	\$49,404	\$50,886
64											
65	Operations and Maintenance	¢3F 000	. COE 750	626 523	Ć27.240	\$28,138	\$28,982	Ć20.0F4	¢20.747	¢24.660	\$32,619
66 67	Maintenance Corpyard Maintenance T&D	\$25,000 \$278,500	\$25,750 \$276,495	\$26,523 \$279,685	\$27,318 \$303,575	\$28,138	\$28,982	\$29,851 \$278,512	\$30,747 \$283,268	\$31,669 \$294,256	\$32,619
68	Maintenance 1&D Maintenance Backflow	\$48,000	\$49,440	\$50,923	\$52,451	\$263,673	\$417,983	\$278,512	\$283,268	\$60,805	\$304,483
69	Maintenance Reservoirs	\$41,000	\$187,080	\$38,192	\$789,338	\$790,518	\$41,734	\$42,986	\$44,275	\$45,604	\$46,972
70	Maintenance Blending	\$17,000	\$25,010	\$18,035	\$18,576	\$19,134	\$19,708	\$20,299	\$20,908	\$21,535	\$22,181
71	Maintenance Glen Park Well	\$10,260	\$10,568	\$10,885	\$11,211	\$11,548	\$11,894	\$12,251	\$12,619	\$312,997	\$13,387
72	Maintenance Stonecreek Well	\$10,260	\$10,568	\$10,885	\$11,211	\$11,548	\$11,894	\$12,251	\$12,619	\$362,997	\$13,387
73	Maintenance Delta Coves	\$5,250	\$5,408	\$5,570	\$5,737	\$5,909	\$6,086	\$6,269	\$6,457	\$6,651	\$6,850
74	Water Samples	\$80,000	\$132,400	\$84,872	\$87,418	\$90,041	\$92,742	\$95,524	\$98,390	\$101,342	\$104,382
75	General Operating Corpyard	\$40,950	\$41,630	\$42,845	\$47,595	\$45,382	\$46,707	\$48,071	\$49,475	\$54,421	\$55,909
76	Telephone Services for Field	\$8,450	\$8,704	\$8,965	\$9,234	\$9,511	\$9,796	\$10,090	\$10,392	\$10,704	\$11,025
77	Utilities for Field	\$172,450	\$260,024	\$267,824	\$275,859	\$284,135	\$292,659	\$301,439	\$310,482	\$319,796	\$329,390
78	Energy Savings from GHG Offset	\$0	\$0	(\$125,000)	(\$128,750)	(\$132,613)	(\$136,591)	(\$140,689)	(\$144,909)	(\$149,257)	(\$153,734)
79 80	Subtotal	\$737,120	\$1,033,075	\$720,203	\$1,510,774	\$1,480,947	\$899,239	\$774,168	\$793,756	\$1,473,519	\$849,481
81	Payroll - Salaries/Benefits/Taxes										
82	Salaries	\$1,853,207	\$1,945,868	\$2,043,161	\$2,145,319	\$2,252,585	\$2,365,214	\$2,483,475	\$2,607,649	\$2,738,031	\$2,874,933
83	Overtime	\$1,833,207	\$151,550	\$159,128	\$167,084	\$175,438	\$184,210	\$193,421	\$2,007,049	\$2,738,031	\$223,909
84	Benefits - Health/LTD/STD/Life Insurance/Retiremen	\$685,475	\$719,749	\$755,736	\$793,523	\$833,199	\$874,859	\$918,602	\$964,532	\$1,012,759	\$1,063,397
85	CalPERS UAL	\$230,513	\$248,874	\$268,040	\$280,579	\$292,333	\$299,342	\$306,545	\$313,944	\$321,549	\$329,362
86	Taxes - Worker's Compensation/FICA/Medi	\$172,227	\$180,838	\$189,880	\$199,374	\$209,343	\$219,810	\$230,801	\$242,341	\$254,458	\$267,181
87	Retired Employees Health Benefits	\$69,793	\$71,886	\$74,043	\$76,264	\$78,552	\$80,909	\$83,336	\$85,836	\$88,411	\$91,063
88	Contra Costa County Employee Retirement Associat	\$121,143	\$124,777	\$128,521	\$132,376	\$136,348	\$140,438	\$144,651	\$148,991	\$153,460	\$158,064
89	Delayed Hiring (Fund 01)	(\$97,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	Subtotal	\$3,179,691	\$3,443,542	\$3,618,508	\$3,794,520	\$3,977,798	\$4,164,782	\$4,360,830	\$4,566,384	\$4,781,914	\$5,007,908
91											

0.3	A Transmission and Distribution	С	D	E	F	G	Н	I	J	K	L
92	Transmission and Distribution Automotive Fuel, Maintenance, Miscellaneous	\$87,000	\$89,610	\$92,298	\$95,067	\$97,919	\$100,857	\$103,883	\$106,999	\$110,209	\$113,515
94	Chemicals Glen Park Well	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115	\$8,358	\$8,609	\$8,867	\$9,133	\$9,407
95	Chemicals Blending Facility	\$25,100	\$25,853	\$26,629	\$27,427	\$28,250	\$29,098	\$29,971	\$30,870	\$31,796	\$32,750
96	Chemicals Stonecreek Well	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
97 98	Chemicals Delta Coves General Operating - T&D	\$7,000 \$178,030	\$7,210 \$179,621	\$7,426 \$56,260	\$7,649 \$57,947	\$7,879 \$59,686	\$8,115 \$61,476	\$8,358 \$63,321	\$8,609 \$65,220	\$8,867 \$67,177	\$9,133 \$69,192
99	General Operating Flanding	\$36,450	\$37,544	\$38,670	\$39,830	\$41,025	\$42,256	\$43,523	\$44,829	\$46,174	\$47,559
100	General Operating Glen Park Well	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
101	General Operating Stonecreek Well	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
102	General Operating Delta Coves Subtotal	\$1,000 \$352,790	\$1,030 \$359,624	\$1,061 \$241,662	\$1,093 \$248,912	\$1,126 \$256,380	\$1,159 \$264,071	\$1,194 \$271,993	\$1,230 \$280,153	\$1,267 \$288,558	\$1,305 \$297,214
103	Subtotal	3332,730	3335,024	3241,002	3240,512	\$230,380	3204,071	\$271,555	3200,133	3200,330	3257,214
105	Training										
106	Training & Professional Development	\$30,500 \$12,300	\$31,415	\$32,357	\$33,328	\$34,328	\$35,358 \$9.042	\$36,419	\$37,511 \$9,593	\$38,636 \$11.881	\$39,796
107 108	Safety Subtotal	\$12,300	\$8,034 \$39,449	\$10,275 \$42,632	\$8,523 \$41,851	\$10,779 \$45,107	\$44,400	\$11,314 \$47,732	\$47,104	\$11,881	\$10,177 \$49,973
109	Subtotal	Ç-12,000	433,113	Ų-12,032	Ç-1,031	Ç43,107	ŷ-1-,100	Ş-17,7 SZ	Ų-17,20·1	Ų30,31 <i>7</i>	Ų-13,3.3
110	Water Purchases - Source of Supply CCWD										
111	Water Purchases from CCWD Subtotal	\$4,789,665	\$4,578,779 \$4,578,779	\$4,908,048 \$4,908,048	\$5,241,252 \$5,241,252	\$5,607,255 \$5,607,255	\$5,984,985 \$5,984,985	\$6,324,580 \$6,324,580	\$6,732,952 \$6,732,952	\$7,109,809 \$7,109,809	\$7,548,438 \$7,548,438
113	Subtotal	\$4,789,665	\$4,576,779	\$4,908,048	\$5,241,252	\$5,007,255	\$5,964,965	\$0,324,380	\$0,732,932	\$7,109,609	\$7,546,436
114	Water Treatment and Maintenance - RBWTP O&M										
115	Randall Bold Water Treatment Plant O&M	\$1,756,016	\$1,705,696	\$1,756,867	\$1,809,573	\$1,863,861	\$1,919,776	\$1,977,370	\$2,036,691	\$2,097,792	\$2,160,725
116 117	Additional True Up Subtotal	\$130,000 \$1,886,016	\$1,705,696	\$1,756,867	\$1,809,573	\$1,863,861	\$1,919,776	\$1,977,370	\$2,036,691	\$2,097,792	\$2,160,725
118	Subtotal	Ŷ1,00U,U1U	71,703,030	71,730,007	,ct,ct,2/3	,1,00,001	71,515,770	71,5/1,5/0	72,030,031	92,031,13 <u>2</u>	¥2,100,725
	Other Expenses										
120 121	Corpyard Improvements	\$13,545 \$20,000	\$13,951	\$14,370	\$14,801	\$15,245	\$20,702	\$16,173	\$16,659	\$17,158 \$25,335	\$17,673
121	Pipeline Corrosion Testing/Repairs Groundwater Sustainability Expenses	\$20,000	\$20,600 \$48,250	\$21,218 \$48,250	\$21,855 \$48,250	\$22,510 \$48,250	\$23,185 \$73,250	\$23,881 \$48,250	\$24,597 \$48,250	\$25,335 \$48,250	\$26,095 \$48,250
123	Fire Hydrant Maintanence	\$25,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108	\$184,481	\$190,016
124	Water Conservation Program	\$25,000	\$100,000	\$103,000	\$106,090	\$111,395	\$116,964	\$122,812	\$128,953	\$135,401	\$142,171
125 126	Additional Staff Emergency Reserve Expense	\$0 \$1,000,000	\$175,000 \$1,000,000	\$180,250 \$1,000,000	\$335,658 \$1,000,000	\$345,727 \$1,000,000	\$531,099 \$0	\$547,032 \$0	\$743,443 \$0	\$765,746 \$0	\$973,719 \$0
127	Efficiency reserve Expense	\$1,083,545	\$1,507,801	\$1,521,588	\$1,685,788	\$1,707,036	\$934,027	\$932,040	\$1,141,010	\$1,176,372	\$1,397,924
128											
129	Total Operations & Maintenance	\$13,241,013	\$13,652,566	\$13,840,637	\$15,371,503	\$16,142,315	\$15,507,333	\$15,774,030	\$16,915,494	\$18,170,696	\$18,596,364
130	Non-Operating Costs/Revenues										
132	Check Valve Maintenance	(\$170,000)	(\$175,100)	(\$180,353)	(\$185,764)	(\$191,336)	(\$197,077)	(\$202,989)	(\$209,079)	(\$215,351)	(\$221,811)
133	Check Valve Installation	(\$2,600)	(\$2,678)	(\$2,758)	(\$2,841)	(\$2,926)	(\$3,014)	(\$3,105)	(\$3,198)	(\$3,294)	(\$3,392)
134	Late Charges	(\$65,000) (\$26,523)	(\$66,950) (\$27.318)	(\$68,959) (\$28,138)	(\$71,027) (\$28.982)	(\$73,158) (\$29.851)	(\$75,353) (\$30,747)	(\$77,613) (\$31,669)	(\$79,942) (\$32.619)	(\$82,340) (\$33,598)	(\$84,810) (\$34,606)
136	Trip Charges Call-Out Charges	(\$2,525) (\$2,500)	(\$2,516) (\$2,575)	(\$2,652)	(\$2,732)	(\$2,814)	(\$2.898)	(\$2,985)	(\$3.075)	(\$3.167)	(\$3.262)
137	Destroyed Lock Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	Tampering Charges	(\$10,000)	(\$10,300)	(\$10,609)	(\$10,927)	(\$11,255)	(\$11,593)	(\$11,941)	(\$12,299)	(\$12,668)	(\$13,048)
139 140	Returned Item Charges Meter Repairs	(\$2,500) (\$530)	(\$2,575) (\$546)	(\$2,652) (\$563)	(\$2,732) (\$580)	(\$2,814) (\$597)	(\$2,898) (\$615)	(\$2,985) (\$633)	(\$3,075) (\$652)	(\$3,167) (\$672)	(\$3,262) (\$692)
141	Hydrant Meter Replacement	(\$3,183)	(\$3,278)	(\$3,377)			(\$3,690)				
142	Hydrant Meter Repairs		(23,276)	(33,377)	(\$3,478)	(\$3,582)	(\$3,690)	(\$3,800)	(\$3,914)	(\$4,032)	(\$4,153)
143		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,032) \$0	\$0
	Field Service Charges	(\$1,591)	\$0 (\$1,639)	\$0 (\$1,688)	\$0 (\$1,739)	\$0 (\$1,791)	\$0 (\$1,845)	\$0 (\$1,900)	\$0 (\$1,957)	(\$4,032) \$0 (\$2,016)	\$0 (\$2,076)
145	Bad Debt Recovery		\$0	\$0	\$0	\$0 (\$1,791) (\$2,985)	\$0	\$0	\$0	(\$4,032) \$0	\$0
145 146	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB	(\$1,591) (\$2,652) (\$59,883) (\$65,376)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301)
146 147	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598)
146 147 148	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138) (\$139,113)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108)
146 147 148 149 150	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,517) (\$5,252)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,853) (\$5,572)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$5,739)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,911)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,395)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,587) (\$6,271)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573) (\$6,785) (\$6,785)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853)
146 147 148 149 150	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,577) (\$5,252) (\$400,000)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$412,000)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,853) (\$5,572) (\$424,360)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$5,739) (\$437,091)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,911) (\$450,204)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,095) (\$6,088) (\$463,710)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,587) (\$6,271) (\$477,621)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573) (\$6,785) (\$6,489) (\$491,950)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653) (\$506,708)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909)
146 147 148 149 150 151	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,517) (\$5,252)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,853) (\$5,572)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$5,739)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,911)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,395)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,587) (\$6,271)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573) (\$6,785) (\$6,785)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853)
146 147 148 149 150 151 152 153 154	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,577) (\$5,252) (\$400,000)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$412,000)	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,853) (\$5,572) (\$424,360)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$5,739) (\$437,091)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,911) (\$450,204)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,095) (\$6,088) (\$463,710)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,587) (\$6,271) (\$477,621)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573) (\$6,785) (\$6,489) (\$491,950)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653) (\$506,708)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909)
146 147 148 149 150 151 152 153 154 155	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,572) (\$400,000) (\$10,821) (\$986,987)	(\$1,000 (\$1,00	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,853) (\$5,572) (\$424,360) (\$11,480)	(\$1,078,507)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,911) (\$450,204) (\$1,110,862)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,885) (\$6,395) (\$6,395) (\$6,395) (\$63,2545) (\$1,144,188)	\$0 (\$1,907) (\$71,504) (\$78,062) (\$30,072) (\$152,012) (\$6,271) (\$477,621) (\$1,178,514)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573) (\$6,785) (\$64,91,950) (\$13,309) (\$1,213,869)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653) (\$506,708) (\$13,708)	(\$2,06) (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909) (\$14,119)
146 147 148 149 150 151 152 153 154 155 156	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,517) (\$5,252) (\$400,000) (\$10,821)	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$412,000) (\$11,146)	(\$1,688) (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$7,318) (\$135,061) (\$5,572) (\$424,360) (\$11,480)	\$0 (\$1,739) (\$2,898) (\$65,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$57,739) (\$437,091) (\$11,825)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,204) (\$450,204) (\$12,179)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,395) (\$6,088) (\$463,710) (\$12,545)	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,587) (\$6,271) (\$477,621) (\$12,921)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$15,573) (\$6,785) (\$6,459) (\$491,950) (\$13,309)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$77,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653) (\$506,708)	\$\ (\$2,076) (\$2,076) (\$3,461) (\$78,134) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$56,853) (\$521,909) (\$14,119)
146 147 148 149 150 151 152 153 154 155 156	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue	(\$1,591) (\$2,652) (\$59,883) (\$65,376) (\$25,750) (\$127,308) (\$5,572) (\$400,000) (\$10,821) (\$986,987)	(\$1,000 (\$1,00	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,853) (\$5,572) (\$424,360) (\$11,480)	(\$1,078,507)	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,911) (\$450,204) (\$1,110,862)	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,885) (\$6,395) (\$6,395) (\$6,395) (\$63,2545) (\$1,144,188)	\$0 (\$1,907) (\$71,504) (\$78,062) (\$30,072) (\$152,012) (\$6,271) (\$477,621) (\$1,178,514)	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$156,573) (\$6,785) (\$64,91,950) (\$13,309) (\$1,213,869)	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653) (\$506,708) (\$13,708)	(\$2,06) (\$2,076) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909) (\$14,119)
146 147 148 149 150 151 152 153 154 155 156 157 158	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$55,517) (\$50,522) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,410) (\$412,000) (\$11,146) (\$1,016,596) \$12,635,970	(\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,572) (\$24,360) (\$11,480) (\$1,047,094) \$12,793,543	(\$1,739) (\$2,898) (\$52,898) (\$57,438) (\$57,438) (\$22,8138) (\$139,123) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996	(\$1,791) (\$2,985) (\$67,399) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,878) (\$66,878) (\$46,878) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,900) (\$3,167) (\$71,804) (\$73,804) (\$30,747) (\$152,012) (\$152,012) (\$47,721) (\$47,721) (\$12,921) (\$1,178,514) \$14,595,516	(\$1,957) (\$3,262) (\$73,649) (\$38,0404) (\$31,669) (\$156,573) (\$6,459) (\$491,950) (\$13,309) (\$1,213,869) \$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$6,653) (\$50,708) (\$13,708) (\$1,250,285)	(\$2,076) (\$3,461) (\$78,134) (\$88,301) (\$33,598) (\$166,108) (\$6,853) (\$6,853) (\$521,909) (\$14,119) (\$1,287,794)
146 147 148 149 150 151 152 153 154 155 156 157 158 159	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	(\$1,000 (\$1,000 (\$1,000 (\$1,000 (\$1,000 (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$55,682) (\$55,410 (\$412,000 (\$11,146) (\$11,016,596) \$12,635,970	(\$1,047,094) (\$1,047,094) (\$1,047,094) (\$1,047,094)	(\$1,299) (\$2,898) (\$55,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996	\$0 (\$1,793) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,209) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,885) (\$6,385) (\$6,385) (\$6,388) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,90) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$152,012) (\$47,621) (\$47,621) (\$12,921) (\$11,78,514) \$14,595,516	(\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$15,5573) (\$6,785) (\$491,950) (\$13,309) (\$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$506,708) (\$513,708) (\$1,250,285) \$16,920,411	(\$2,06 (\$2,06) (\$3,461) (\$78,134) (\$85,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909) (\$14,119) (\$1,287,794)
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s) 2019 COPs (SeM New Money)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$55,517) (\$55,522) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970	(\$1,688) (\$2,814) (\$2,814) (\$63,930) (\$63,930) (\$27,316) (\$135,063) (\$5,572) (\$24,360) (\$11,480) (\$1,047,094) \$12,793,543	(\$1,000 (\$1,739) (\$2,898) (\$2,898) (\$55,436) (\$55,436) (\$28,138) (\$28,138) (\$50,028) (\$5,739) (\$37,091) (\$11,825) (\$1,078,507) \$14,292,996	(\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$23,982) (\$143,286) (\$62,09) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,385) (\$6,385) (\$63,710) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,900) (\$3,167) (\$71,804) (\$73,804) (\$30,747) (\$152,012) (\$6,587) (\$6,271) (\$477,621) (\$11,78,514) \$14,595,516	(\$1,957) (\$3,262) (\$73,649) (\$38,0404) (\$31,669) (\$156,573) (\$6,785) (\$6,459) (\$13,309) (\$12,13,869) (\$1,213,869) \$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$77,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$16,653) (\$506,708) (\$13,708) (\$1,250,285) \$16,920,411	(\$2,076) (\$3,461) (\$78,134) (\$78,334) (\$33,598) (\$166,108) (\$5,128) (\$5,853) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571
146 147 148 149 150 151 152 153 154 155 156 157 158 159	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$12,635,970 \$0 \$149,500 \$0 \$115,752 \$143,570	(\$1,047,094) \$12,793,543 \$12,793,543 \$150,880 \$150,880 \$150,880 \$115,080 \$143,570	(\$1,299) (\$2,898) (\$55,436) (\$71,438) (\$28,138) (\$139,113) (\$6,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996	\$0 (\$1,793) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,209) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,885) (\$6,385) (\$6,385) (\$6,388) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,90) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$152,012) (\$47,621) (\$47,621) (\$12,921) (\$11,78,514) \$14,595,516	(\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$15,5573) (\$6,785) (\$491,950) (\$13,309) (\$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$506,708) (\$513,708) (\$1,250,285) \$16,920,411	(\$2,076) (\$3,461) (\$78,134) (\$88,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$52,1909) (\$14,119) (\$1,287,794) \$17,308,571
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Refinancing of 2013s) Full GHG Offset (2023) New Corporation Vard (2023)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,517) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$55,682) (\$5,410) (\$412,000) (\$11,146) (\$1,016,596) \$12,635,970	(\$1,688) (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,572) (\$424,360) (\$11,480) (\$1,047,094) \$12,793,543	(\$1,739) (\$2,898) (\$55,436) (\$57,1438) (\$28,138) (\$133,113) (\$5,028) (\$373,091) (\$11,825) (\$1,078,507) \$14,292,996	(\$1,791) (\$2,985) (\$67,399) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) (\$1,110,862) \$15,0190 \$0 \$114,533 \$143,570 \$287,139	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$4147,885) (\$6,088) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,271) (\$477,621) (\$12,921) (\$1,178,514) \$14,595,516	\$0 (\$1,957) (\$3,262) (\$73,649) (\$88,0404) (\$31,669) (\$155,573) (\$6,459) (\$491,950) (\$13,309) (\$12,13,869) \$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$50,6708) (\$13,708) \$149,500 \$149,500 \$144,374 \$143,577	(\$2,076) (\$3,461) (\$78,134) (\$88,301) (\$33,598) (\$166,108) (\$6,853) (\$52,1909) (\$14,119) (\$1,287,794) \$17,308,571
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPS (Refinancing of 2010s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2013s) Full GHG Offset (2023) New Corporation Yard (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$51,00) (\$51,20) (\$11,146) (\$1,016,596) \$12,635,970 \$0 \$149,500 \$0 \$149,500 \$149,500 \$12,635,970 \$149,50	\$0 (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$133,061) (\$5,853) (\$5,572) (\$424,360) (\$11,480) (\$1,047,094) \$12,793,543	(\$1,000 (\$1,739) (\$2,898) (\$2,898) (\$55,396) (\$55,396) (\$57,438) (\$28,138) (\$339,113) (\$50,228) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 (\$0,078,507) \$14,292,996 (\$1,41,162	(\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$23,982) (\$143,286) (\$6,209) (\$5,201) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$15,031,453 \$143,570 \$287,139 \$287,139 \$153,058	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,395) (\$6,395) (\$6,371) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,900) (\$3,167) (\$77,504) (\$78,062) (\$30,747) (\$152,012) (\$65,877) (\$62,721) (\$1,178,514) \$14,595,516 \$0 \$148,810 \$	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$155,573) (\$6,785) (\$6,459) (\$13,309) (\$1,213,869) \$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$5161,270) (\$6,988) (\$56,653) (\$506,708) (\$13,708) (\$14,500,285) \$16,920,411	(\$2,076) (\$3,461) (\$78,134) (\$88,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Refinancing of 2013s) Full GHG Offset (2023) New Corporation Vard (2023)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,517) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$55,682) (\$5,410) (\$412,000) (\$11,146) (\$1,016,596) \$12,635,970	(\$1,688) (\$1,688) (\$2,814) (\$63,530) (\$69,357) (\$27,318) (\$135,061) (\$5,572) (\$424,360) (\$11,480) (\$1,047,094) \$12,793,543	(\$1,739) (\$2,898) (\$55,436) (\$57,1438) (\$28,138) (\$133,113) (\$5,028) (\$373,091) (\$11,825) (\$1,078,507) \$14,292,996	(\$1,791) (\$2,985) (\$67,399) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) (\$1,110,862) \$15,0190 \$0 \$114,533 \$143,570 \$287,139	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$4147,885) (\$6,088) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,900) (\$3,167) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,271) (\$477,621) (\$12,921) (\$1,178,514) \$14,595,516	\$0 (\$1,957) (\$3,262) (\$73,649) (\$88,0404) (\$31,669) (\$155,573) (\$6,459) (\$491,950) (\$13,309) (\$12,13,869) \$15,701,625	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$161,270) (\$6,988) (\$50,6708) (\$13,708) \$149,500 \$149,500 \$144,374 \$143,577	(\$2,076) (\$2,076) (\$3,461) (\$78,340) (\$33,598) (\$16,198) (\$5,198) (\$5,853) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 167	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Refinancing of 2013s) Full GH4O Gf8et (2023) New Corporation Yard (2023) New Corporation Yard (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #2 Mains and Service Line Replacements #3 Bond Fund CIP (FYs 2022-234)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$127,308) (\$55,517) (\$55,522) (\$400,000) (\$10,621) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,662) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$149,500 \$0 \$115,752 \$143,570 \$287,139 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$1,688) (\$2,814) (\$63,530) (\$63,530) (\$27,318) (\$135,061) (\$5,853) (\$55,572) (\$11,480) (\$1,047,094) \$12,793,543 \$0 \$150,880 \$0 \$115,015 \$287,139 \$153,058	\$0 (\$1,739) (\$2,898) (\$55,436) (\$57,438) (\$28,138) (\$5,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 \$0 \$144,292,996 \$144,155 \$0 \$114,162 \$143,570 \$287,139 \$153,058 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,000 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$62,09) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$15,031,453 \$143,537 (\$287,139 \$153,058 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,395) (\$6,388) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145 \$14,363 \$14,	\$0 (\$1,900) (\$3,167) (\$71,804) (\$73,804) (\$30,747) (\$152,012) (\$6,587) (\$6,271) (\$477,621) (\$11,78,514) \$14,595,516 \$0 \$148,810 \$0 \$116,123 \$143,570 \$287,139 \$153,050 \$173,490 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ 50 \$ (\$1,957) \$ (\$3,262) \$ (\$73,649) \$ (\$80,404) \$ (\$31,669) \$ (\$56,573) \$ (\$6,785) \$ (\$6,459) \$ (\$43,950) \$ (\$13,309) \$ (\$1,213,869) \$ 515,701,625 \$ 50 \$ 5149,270 \$ 50 \$ 5144,5370 \$ 5287,139 \$ 513,499 \$ 50 \$ 50 \$ 5173,490 \$ 50 \$ 50	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$165,270) (\$6,988) (\$1,506,653) (\$13,708) (\$1,250,285) \$16,920,411	(\$2,076) (\$3,461) (\$78,340) (\$78,33,91) (\$33,598) (\$166,108) (\$5,1909) (\$1,287,794) (\$1,287,794) \$17,308,571 \$0 \$0 \$0 \$143,570 \$287,139 \$113,490 \$113,490 \$195,154
146 147 148 149 150 151 152 153 154 155 156 157 158 160 161 162 163 164 165 166 167	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Restructuring of 2013s) Full GHG Offset (2023) New Corporation Yard (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #3	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,517) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$412,000) (\$11,146) (\$1,016,596) \$12,635,970	\$0 (\$1.688) (\$2.814) (\$63.530) (\$69.357) (\$27.318) (\$135.061) (\$5.853) (\$5.572) (\$424.360) (\$11,480) (\$1,047,094) \$12,793,543	\$0 (\$1,299) (\$2,898) (\$55,436) (\$57,1438) (\$28,138) (\$139,113) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996	\$0 (\$1,793) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,0190 \$150,190 \$14,533 \$143,570 \$287,719 \$153,058	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,885) (\$6,388) (\$6,388) (\$43,710) (\$12,545) (\$1,144,188) \$14,363,145	\$0 (\$1,907) (\$71,504) (\$78,062) (\$30,747) (\$152,012) (\$6,271) (\$477,621) (\$12,921) (\$14,595,516 \$0 \$148,810 \$143,570 \$287,139 \$153,058 \$173,490 \$0 \$173,490	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$15,6573) (\$6,489) (\$13,309) (\$13,309) (\$13,309) (\$1,213,869) \$15,701,625	(\$4,032) (\$0,033,60) (\$2,016) (\$3,360) (\$57,859) (\$82,816) (\$161,270) (\$6,988) (\$50,708) (\$13,708) (\$14,500,204) (\$1,250,285)	\$0 (\$2,076) (\$3,461) (\$78,134) (\$58,301) (\$33,598) (\$166,108) (\$5,198) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571
146 147 148 150 151 152 153 154 155 156 157 158 160 161 162 163 164 165 166 167 168 169 170	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Rental Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Restructuring of 2014s) 2019 COPs (Refinancing of 2013s) Full GHG Offset (2023) New Corporation Yard (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #2 Mains and Service Line Replacements #3 Bond Fund CIP (FYs 2022-23, 2023-24) Total Debt Service	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$127,308) (\$55,517) (\$55,522) (\$400,000) (\$10,621) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,662) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$149,500 \$0 \$115,752 \$143,570 \$287,139 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$1,688) (\$2,814) (\$63,530) (\$63,530) (\$27,318) (\$135,061) (\$5,853) (\$55,572) (\$11,480) (\$1,047,094) \$12,793,543 \$0 \$150,880 \$0 \$115,015 \$287,139 \$153,058	\$0 (\$1,739) (\$2,898) (\$55,436) (\$57,438) (\$28,138) (\$5,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 \$0 \$144,292,996 \$144,155 \$0 \$114,162 \$143,570 \$287,139 \$153,058 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,000 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$62,09) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$15,031,453 \$143,537 (\$287,139 \$153,058 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,395) (\$6,388) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145 \$14,363 \$14,	\$0 (\$1,900) (\$3,167) (\$71,804) (\$73,804) (\$30,747) (\$152,012) (\$6,587) (\$6,271) (\$477,621) (\$11,78,514) \$14,595,516 \$0 \$148,810 \$0 \$116,123 \$143,570 \$287,139 \$153,050 \$173,490 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ 50 \$ (\$1,957) \$ (\$3,262) \$ (\$73,649) \$ (\$80,404) \$ (\$31,669) \$ (\$56,573) \$ (\$6,785) \$ (\$6,459) \$ (\$43,950) \$ (\$13,309) \$ (\$1,213,869) \$ 515,701,625 \$ 50 \$ 5149,270 \$ 50 \$ 5144,5370 \$ 5287,139 \$ 513,499 \$ 50 \$ 50 \$ 5173,490 \$ 50 \$ 50	(\$4,032) \$0 (\$2,016) (\$3,360) (\$75,859) (\$82,816) (\$32,619) (\$165,270) (\$6,988) (\$1,506,653) (\$13,708) (\$1,250,285) \$16,920,411	(\$2,076) (\$3,461) (\$78,340) (\$78,33,91) (\$33,598) (\$166,108) (\$5,1909) (\$1,287,794) (\$1,287,794) \$17,308,571 \$0 \$0 \$0 \$143,570 \$287,139 \$113,490 \$113,490 \$195,154
146 147 148 150 151 152 153 154 155 156 157 160 161 162 163 164 165 166 167 168 169 170 171 171	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPS (Refinancing of 2010s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2013s) Full GHG Offset (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #2 Mains and Service Line Replacements #3 Bond Fund CIP (FYs 2022-23, 2023-24) Total Debt Service Transfers to/(from) Operating Reserves	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$149,500 \$0 \$115,752 \$143,570 \$287,139 \$0 \$0 \$0 \$0 \$695,961	(\$1,047,094) \$12,793,543 \$12,793,543 \$12,793,543 \$12,793,543 \$12,793,543 \$13,500 \$143,570 \$287,139 \$15,080 \$15	\$0 (\$1,739) (\$2,898) (\$55,836) (\$65,436) (\$71,438) (\$28,138) (\$5,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 \$14,292,996 \$143,570 \$287,139 \$153,570 \$287,139 \$153,084 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,011) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$150,190 \$114,533 \$143,570 \$287,139 \$0 \$848,490	\$0 (\$1,845) (\$3,075) (\$659,421) (\$757,789) (\$29,851) (\$147,585) (\$6,085) (\$6,085) (\$6,085) (\$1,144,188) \$14,363,145 \$14,363,145 \$14,363,145 \$143,570 \$287,139 \$153,058 \$173,490 \$10,00	\$0 (\$1,900) (\$3,167) (\$77,504) (\$78,062) (\$30,747) (\$152,012) (\$65,877) (\$62,721) (\$12,921) (\$1,178,514) \$14,595,516 \$0 \$148,810 \$116,123 \$143,570 \$287,139 \$173,490 \$1,300,500 \$1,300,500 \$1,300,500 \$1,300,500 \$1,300,108	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$155,573) (\$6,785) (\$6,459) (\$13,309) (\$1,213,869) \$15,701,625 \$0 \$149,270 \$144,639 \$143,570 \$287,139 \$153,058 \$173,490 \$0 \$1,021,166	(\$4,032) \$0 (\$2,016) (\$3,360) (\$57,859) (\$82,816) (\$51,270) (\$6,988) (\$56,653) (\$506,708) (\$513,708) (\$149,500 \$0 \$149,500 \$287,139 \$153,058 \$173,490 \$215,154 \$0 \$1,216,285	(\$2,076) (\$3,461) (\$78,134) (\$88,301) (\$33,598) (\$166,108) (\$7,198) (\$6,853) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571 \$0 \$0 \$0 \$143,570 \$287,139 \$173,908 \$173,909 \$195,154 \$0 \$95,2411
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M24 Knightsen Well - M27 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPs (Refinancing of 2010s) 2019 COPs (Refinancing of 2014s) 2019 COPs (Refinancing of 2013s) Full GHA Offest (2023) New Corporation Yard (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #3 Bond Fund CIP (FYs 2022-23, 2023-24) Total Debt Service Transfers to/(ffrom)	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$55,517) (\$50,522) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$0 \$149,500 \$0 \$115,752 \$0 \$131,570 \$287,139 \$0 \$0 \$0 \$19,500 \$0 \$10,500 \$1	(\$1,688) (\$1,688) (\$2,814) (\$63,530) (\$63,530) (\$63,530) (\$15,061) (\$5,853) (\$55,572) (\$12,793,543) (\$12,793,543) (\$10,47,094) (\$11,480) (\$10,47,094) (\$12,793,543) (\$287,139 (\$15,010 (\$143,570 (\$287,139 (\$15,010 (\$143,570 (\$287,139 (\$15,010 (\$178,677) (\$178,677) (\$2,192,728	\$0 (\$1,739) (\$2,898) (\$65,436) (\$65,436) (\$57,438) (\$28,138) (\$5,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 \$0 \$144,292,996 \$144,175 \$0 \$144,175 \$0 \$144,175 \$0 \$144,171 \$153,078	\$1,000 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,209) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$15,031,453 \$145,530 \$287,139 \$153,058 \$50 \$848,490 \$150,190 \$	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,088) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145 \$14,363,1	\$1,0 (\$1,900) (\$3,167) (\$71,504) (\$77,8062) (\$30,747) (\$152,012) (\$6,271) (\$477,621) (\$1,178,514) (\$14,595,516 \$0 \$144,595,516 \$0 \$143,570 \$287,139 \$153,058 \$173,490 \$0 \$1,022,190	\$1,402,126 \$1,402,126	(\$4,032) (\$2,016) (\$2,016) (\$3,360) (\$73,859) (\$22,816) (\$32,619) (\$161,270) (\$6,988) (\$50,6708) (\$1,250,285) (\$14,3708) (\$14,374 \$143,570 \$287,373 \$153,058 \$173,490 \$195,154 \$0 \$1,216,285	(\$2,076) (\$3,461) (\$78,301) (\$78,33,01) (\$33,598) (\$16,508) (\$5,1909) (\$1,287,794) (\$1,287,794) (\$1,287,794) \$17,308,571 \$0 \$0 \$0 \$143,570 \$287,139 \$153,058 \$173,490 \$195,154 \$952,411
146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 166 167 169 170 171 172 173 174	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPS (Refinancing of 2010s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2013s) Full GHG Offset (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #2 Mains and Service Line Replacements #3 Bond Fund CIP (FYs 2022-23, 2023-24) Total Debt Service Transfers to/(from) Operating Reserves	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$5,252) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$149,500 \$0 \$115,752 \$143,570 \$287,139 \$0 \$0 \$0 \$0 \$695,961	(\$1,047,094) \$12,793,543 \$12,793,543 \$12,793,543 \$12,793,543 \$12,793,543 \$13,500 \$143,570 \$287,139 \$15,080 \$15	\$0 (\$1,739) (\$2,898) (\$55,836) (\$65,436) (\$71,438) (\$28,138) (\$5,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 \$14,292,996 \$143,570 \$287,139 \$153,570 \$287,139 \$153,084 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60	\$0 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$6,209) (\$5,011) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$150,190 \$114,533 \$143,570 \$287,139 \$0 \$848,490	\$0 (\$1,845) (\$3,075) (\$659,421) (\$757,789) (\$29,851) (\$147,585) (\$6,085) (\$6,085) (\$6,085) (\$1,144,188) \$14,363,145 \$14,363,145 \$14,363,145 \$143,570 \$287,139 \$153,058 \$173,490 \$10,00	\$0 (\$1,900) (\$3,167) (\$77,504) (\$78,062) (\$30,747) (\$152,012) (\$65,877) (\$62,721) (\$12,921) (\$1,178,514) \$14,595,516 \$0 \$148,810 \$116,123 \$143,570 \$287,139 \$173,490 \$1,300,500 \$1,300,500 \$1,300,500 \$1,300,500 \$1,300,108	\$0 (\$1,957) (\$3,262) (\$73,649) (\$80,404) (\$31,669) (\$155,573) (\$6,785) (\$6,459) (\$13,309) (\$1,213,869) \$15,701,625 \$0 \$149,270 \$144,639 \$143,570 \$287,139 \$153,058 \$173,490 \$0 \$1,021,166	(\$4,032) \$0 (\$2,016) (\$3,360) (\$57,859) (\$82,816) (\$51,270) (\$6,988) (\$56,653) (\$506,708) (\$513,708) (\$149,500 \$0 \$149,500 \$287,139 \$153,058 \$173,490 \$215,154 \$0 \$1,216,285	(\$2,076) (\$2,076) (\$3,461) (\$78,134) (\$88,301) (\$33,598) (\$516,108) (\$5,198) (\$6,853) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571 \$0 \$0 \$0 \$143,570 \$287,139 \$173,908 \$173,9
1466 1477 1488 1499 1500 1511 1522 1533 1544 1555 1560 1577 1588 1699 1601 1611 1622 1638 1649 1701 1711 1772 1773 1774 1775	Bad Debt Recovery Delta Coves Property Tax Income Reimbursement for Retirees Health Benefits - OPEB Other Income Southpark Well - M24 Knightsen Well - M25 Reimbursement from Developers Willow Park Marina Well - M27 Future Additional Fees Total Non-Rate Revenue Subtotal Debt Service 2019 COPS (Refinancing of 2010s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2014s) 2019 COPS (Restructuring of 2013s) Full GHG Offset (2023) New Corporation Yard (2023) Mains and Service Line Replacements #1 Mains and Service Line Replacements #2 Mains and Service Line Replacements #3 Bond Fund CIP (FYs 2022-23, 2023-24) Total Debt Service Transfers to/(from) Operating Reserves	(\$1,591) (\$2,652) (\$59,883) (\$55,376) (\$25,750) (\$127,308) (\$55,517) (\$50,522) (\$400,000) (\$10,821) (\$986,987) \$12,254,027	\$0 (\$1,639) (\$2,732) (\$61,680) (\$67,337) (\$26,523) (\$131,127) (\$5,682) (\$5,410) (\$11,146) (\$1,016,596) \$12,635,970 \$0 \$149,500 \$0 \$115,752 \$0 \$131,570 \$287,139 \$0 \$0 \$0 \$19,500 \$0 \$10,500 \$1	(\$1,688) (\$1,688) (\$2,814) (\$63,530) (\$63,530) (\$63,530) (\$15,061) (\$5,853) (\$55,572) (\$12,793,543) (\$12,793,543) (\$10,47,094) (\$11,480) (\$10,47,094) (\$12,793,543) (\$287,139 (\$15,010 (\$143,570 (\$287,139 (\$15,010 (\$143,570 (\$287,139 (\$15,010 (\$178,677) (\$178,677) (\$2,192,728	\$0 (\$1,739) (\$2,898) (\$65,436) (\$65,436) (\$57,438) (\$28,138) (\$5,028) (\$5,739) (\$437,091) (\$11,825) (\$1,078,507) \$14,292,996 \$0 \$144,292,996 \$144,175 \$0 \$144,175 \$0 \$144,175 \$0 \$144,171 \$153,078	\$1,000 (\$1,791) (\$2,985) (\$67,399) (\$73,581) (\$28,982) (\$143,286) (\$5,209) (\$5,911) (\$450,204) (\$12,179) (\$1,110,862) \$15,031,453 \$15,031,453 \$145,530 \$287,139 \$153,058 \$50 \$848,490 \$150,190 \$	\$0 (\$1,845) (\$3,075) (\$69,421) (\$75,789) (\$29,851) (\$147,585) (\$6,088) (\$463,710) (\$12,545) (\$1,144,188) \$14,363,145 \$14,363,1	\$1,0 (\$1,900) (\$3,167) (\$71,504) (\$77,8062) (\$30,747) (\$152,012) (\$6,271) (\$477,621) (\$1,178,514) (\$14,595,516 \$0 \$144,595,516 \$0 \$143,570 \$287,139 \$153,058 \$173,490 \$0 \$1,022,190	\$1,402,126 \$1,402,126	(\$4,032) (\$2,016) (\$2,016) (\$3,360) (\$73,859) (\$22,816) (\$32,619) (\$161,270) (\$6,988) (\$50,6708) (\$1,250,285) (\$14,3708) (\$14,374 \$143,570 \$287,373 \$153,058 \$173,490 \$195,154 \$0 \$1,216,285	\$0 (\$2,076) (\$3,661) (\$78,134) (\$88,301) (\$33,598) (\$16,6508) (\$6,853) (\$521,909) (\$14,119) (\$1,287,794) \$17,308,571 \$0 \$0 \$0 \$1,287,794) \$13,507 \$287,139 \$153,058 \$173,490 \$195,154 \$952,411

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Additional Staff	40	4475.000	4400.050	4405.550	4404.007	4400.004	4000.000	4000.050	4045.000	4004 505
HR and Training Analyst	\$0	\$175,000	\$180,250	\$185,658	\$191,227	\$196,964	\$202,873	\$208,959	\$215,228	\$221,685
TBD New Position	\$0	\$0	\$0	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108
TBD New Position	\$0	\$0	\$0	\$0	\$0	\$175,000	\$180,250	\$185,658	\$191,227	\$196,964
TBD New Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000	\$185,400	\$190,962
TBD New Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,000
Total Additional Staff	\$0	\$175,000	\$180,250	\$335,658	\$345,727	\$531,099	\$547,032	\$743,443	\$765,746	\$973,719
Groundwater Sustainability										
Fund 01	\$0	\$48,250	\$48,250	\$48,250	\$48,250	\$73,250	\$48,250	\$48,250	\$48,250	\$48,250
Fund 02	\$0	\$48,250	\$48,250	\$48,250	\$48,250	\$73,250	\$48,250	\$48,250	\$48,250	\$48,250
	\$0	\$96,500	\$96,500	\$96,500	\$96,500	\$146,500	\$96,500	\$96,500	\$96,500	\$96,500
Fire Hydrant Maintenance	\$25,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108	\$184,481	\$190,016
Water Conservation Program	\$25,000	\$100,000	\$103,000	\$106,090	\$111,395	\$116,964	\$122,812	\$128,953	\$135,401	\$142,171
Full GHG Offset D/S Project Cost Interest Rate Terms	\$37,500 \$2,500,000 3.0% 25	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570
New Corporation Yard D/S Project Cost Interest Rate Terms	\$0 \$5,000,000 3.0% 25	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139
Maint T&D D/S FY 2023-24 Project Cost Interest Rate Terms	\$0 \$3,000,000 3.0% 30	\$0	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058
Maint T&D D/S FY 2026-27 Project Cost Interest Rate Terms	\$0 \$3,000,000 4.0% 30	\$0	\$0	\$0	\$0	\$173,490	\$173,490	\$173,490	\$173,490	\$173,490
Maint T&D D/S FY 2029-30 Project Cost Interest Rate Terms	\$0 \$3,000,000 5.0% 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,154	\$195,154
Bond Fund CIP (FYs 2022-23, 2023-24) Project Cost Interest Rate Terms	\$0 \$0 3.0% 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Gallons per Connection per Day	390	380	377	375	375	375	370	370	370	370
Gallons per Connection per Year	142,350	138,700	137,605	136,875	136,875	136,875	135,050	135,050	135,050	135,050
Number of Connections	12,491	12,891	13,116	13,316	13,516	13,716	13,916	14,116	14,316	14,516
Non Revenue Water	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Water Demand (tGal)	1,891,540	1,902,061	1,919,982	1,938,918	1,968,041	1,997,163	1,999,268	2,028,002	2,056,736	2,085,470
Well Water (tGal)	342,188	342,188	342,188	342,188	342,188	342,188	342,188	342,188	342,188	342,188
Purchased Water Needs (tGal)	1,549,353	1,559,873	1,577,794	1,596,731	1,625,853	1,654,976	1,657,081	1,685,815	1,714,549	1,743,283
Peak Month Demand	187,895	187,567	190,405	192,063	193,415	192,205	195,900	197,144	198,353	206,989
Service Charge per Month (8 months)	\$7.47	\$7.94	\$8.41	\$8.90	\$9.36	\$9.86	\$10.37	\$10.92	\$11.35	\$11.81
Service Charge per Month (4 months)	\$7.94	\$8.41	\$8.90	\$9.36	\$9.86	\$10.37	\$10.92	\$11.35	\$11.81	\$12.28
Demand Charge per tGal (8 months)	\$3.56	\$3.79	\$4.01	\$4.24	\$4.47	\$4.70	\$4.95	\$5.21	\$5.42	\$5.63
Demand Charge per tGal (4 months)	\$3.79	\$4.01	\$4.24	\$4.47	\$4.70	\$4.95	\$5.21	\$5.42	\$5.63	\$5.86
Volumetric Charge per tGal (8 months)	\$2.28	\$2.42	\$2.57	\$2.72	\$2.86	\$3.01	\$3.17	\$3.33	\$3.47	\$3.60
Volumetric Charge per tGal (4 months)	\$2.42	\$2.57	\$2.72	\$2.86	\$3.01	\$3.17	\$3.33	\$3.47	\$3.60	\$3.75
Caralian Channel	ć02.20	ć00.0F	\$104.83	\$110.50	\$116.30	\$122.41	\$128.83	\$134.50	\$139.88	\$145.48
Service Charge	\$93.38	\$99.05 \$724,311	\$104.83 \$778.750	\$829,338	\$879,025	\$122.41	\$128.83	\$1,040,348		\$145.48 \$1,181,432
Demand Charge	\$683,453		\$4,129,193					\$5,692,469	\$1,088,594 \$6,021,074	\$6,366,861
Volumetric Charge Additional Water Purchases	\$3,606,119 \$500.000	\$3,854,368 \$0	\$4,129,193	\$4,411,804 \$0	\$4,728,114 \$0	\$5,065,476 \$0	\$5,338,195 \$0	\$5,692,469 \$0	\$6,021,074 \$0	\$0,300,801
Additional Water Furchases	\$4,789,665	\$4,578,779	\$4,908,048	\$5,241,252	\$5,607,255	\$5,984,985	\$6,324,580	\$6,732,952	\$7,109,809	\$7,548,438
	Ç-1,765,003	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	J4,500,040	JJ,241,232	¥3,007,233	,J,J04,50J	70,324,380	JU,132,332	J,,103,803	<i>₹1,5</i> 40,430
Annual Water Demand Increase		0.7%	1.1%	1.2%	1.8%	1.8%	0.1%	1.7%	1.7%	1.7%

	1		_								
L.	A B	С	D	E	F	G	Н		J	K	L
	Diablo Water District										
_	Water Rate Model										
3	Table 3A - Revenue Increases										
4											
5	Months										
6 7	Increase					Projec					
	In Effect	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
<u>8</u> 9	Rate Revenue at Current Rates Current Rate Revenue	ć12 400 012	Ć12 F0F 44F	¢12.050.020	ć12 017 F07	612.040.120	¢42.262.604	ć12 221 002	ć42 F42 00C	ć42 7C2 200	ć12.002.504
10	Total Revenue (before rate increases)	\$12,408,812	\$12,505,445	\$12,656,620	\$12,817,587	\$13,040,139	\$13,262,691	\$13,321,892	\$13,542,096	\$13,762,300	\$13,982,504
11	l otal Revenue (before rate increases)	\$12,408,812	\$12,505,445	\$12,656,620	\$12,817,587	\$13,040,139	\$13,262,691	\$13,321,892	\$13,542,096	\$13,762,300	\$13,982,504
12	Increase in Rate Revenue	17.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
13	cumulative	17.0%	21.7%	26.5%	31.6%	36.9%	42.3%	46.6%	51.0%	55.5%	60.2%
14											
	Revenue from Current Rates	\$12,408,812	\$12,505,445	\$12,656,620	\$12,817,587	\$13,040,139	\$13,262,691	\$13,321,892	\$13,542,096	\$13,762,300	\$13,982,504
16											
	Revenue from Rate Increases										
18	FY 2022-23 (eff. Feb 1, 2022) 5	\$878,957	\$2,125,926	\$2,151,625	\$2,178,990	\$2,216,824	\$2,254,657	\$2,264,722	\$2,302,156	\$2,339,591	\$2,377,026
19	FY 2023-24 (eff. Feb 1, 2023) 5		\$243,856	\$592,330	\$599,863	\$610,279	\$620,694	\$623,465	\$633,770	\$644,076	\$654,381
20	FY 2024-25 (eff. Feb 1, 2024) 5			\$256,676	\$623,858	\$634,690	\$645,522	\$648,403	\$659,121	\$669,839	\$680,556
21	FY 2025-26 (eff. Feb 1, 2025) 5				\$270,338	\$660,077	\$671,343	\$674,339	\$685,486	\$696,632	\$707,779
22	FY 2026-27 (eff. Feb 1, 2026) 5					\$286,033	\$698,196	\$701,313	\$712,905	\$724 <i>,</i> 497	\$736,090
23	FY 2027-28 (eff. Feb 1, 2027) 5						\$302,552	\$729,365	\$741,421	\$753,477	\$765,533
24	FY 2028-29 (eff. Feb 1, 2028) 5							\$237,044	\$578,309	\$587,712	\$597,116
25	FY 2029-30 (eff. Feb 1, 2029) 5								\$248,191	\$605,344	\$615,030
26	FY 2030-31 (eff. Feb 1, 2030) 5									\$259,793	\$633,480
19 20 21 22 23 24 25 26 27 28	FY 2031-32 (eff. Feb 1, 2031) 5										\$271,869
	Total Revenue from Rate Increases	\$878,957	\$2,369,782	\$3,000,631	\$3,673,049	\$4,407,903	\$5,192,964	\$5,878,650	\$6,561,359	\$7,280,962	\$8,038,860
29	Total Current Revenue	\$12,408,812	\$12,505,445	\$12,656,620	\$12,817,587	\$13,040,139	\$13,262,691	\$13,321,892	\$13,542,096	\$13,762,300	\$13,982,504
30	Total Revenue with Rate Increases	\$13,287,769	\$14,875,226	\$15,657,251	\$16,490,636	\$17,448,042	\$18,455,655	\$19,200,542	\$20,103,455	\$21,043,262	\$22,021,364
	Revenue Requirements	\$13,287,769	\$14,875,226	\$15,657,251	\$16,490,636	\$17,448,042	\$18,455,655	\$19,200,542	\$20,103,455	\$21,043,262	\$22,021,364
33	Operating Gain/Loss	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 35	Transfer to/(from) Reserves w/o rate increases	(\$878,957)	(\$2,369,782)	(\$3,000,631)	(\$3,673,049)	(\$4,407,903)	(\$5,192,964)	(\$5,878,650)	(\$6,561,359)	(\$7,280,962)	(\$8,038,860)

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Service Charge Revenue at Current Rates										
Meter Count by Size										
5/8" meters	10,492	10,828	11,017	11,185	11,353	11,521	11,689	11,857	12,025	12,193
1" meters	132	136	139	141	143	145	147	149	151	153
1" w/ Fire meters	1,727	1,783	1,814	1,841	1,869	1,897	1,924	1,952	1,980	2,007
1 1/2" meters	58	59	61	61	62	63	64	65	66	67
2" meters	64	66	67	68	69	70	71	72	73	74
3" meters	13	13	13	13	14	14	14	14	14	15
4" meters	4	4	4	4	5	5	5	5	5	5
6" meters	0	0	0	0	0	0	0	0	0	0
8" meters	1	1	1	1	1	1	1	1	1	1
10" meters	0	0	0	0	0	0	0	0	0	0
12" meters	0	0	0	0	0	0	0	0	0	0
14" meters	0	0	0	0	0	0	0	0	0	0
16" meters	0	0	0	0	0	0	0	0	0	0
Fire Services	69	71	73	74	75	76	77	78	79	80
Fire Hydrant Meters	44	25	22	22	22	22	22	22	22	22
·	12,604	12,987	13,210	13,411	13,613	13,814	14,015	14,216	14,417	14,618
	,	3.0%	1.7%	1.5%	1.5%	1.5%	1.5%	1.4%	1.4%	1.4%
Monthly Rate										
5/8" meters	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52
1" meters	\$43.80	\$43.80	\$43.80	\$43.80	\$43.80	\$43.80	\$43.80	\$43.80	\$43.80	\$43.80
1" w/ Fire meters	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52	\$17.52
1 1/2" meters	\$87.60	\$87.60	\$87.60	\$87.60	\$87.60	\$87.60	\$87.60	\$87.60	\$87.60	\$87.60
2" meters	\$140.16	\$140.16	\$140.16	\$140.16	\$140.16	\$140.16	\$140.16	\$140.16	\$140.16	\$140.16
3" meters	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80
4" meters	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00
6" meters	\$876.00	\$876.00	\$876.00	\$876.00	\$876.00	\$876.00	\$876.00	\$876.00	\$876.00	\$876.00
8" meters	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60	\$1,401.60
10" meters	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80	\$2,014.80
12" meters	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80	\$3,766.80
14" meters	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40	\$5,606.40
16" meters	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16	\$8,024.16
Fire Services (average per acct)	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69
Fire Hydrant Meters	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80
Annual Revenue										
5/8" meters	\$2,205,213	\$2,275,833	\$2,315,556	\$2,350,866	\$2,386,176	\$2,421,485	\$2,456,795	\$2,492,105	\$2,527,415	\$2,562,724
1" meters	\$69,414	\$71,637	\$72,887	\$73,998	\$75,110	\$76,221	\$77,333	\$78,444	\$79,556	\$80,667
1" w/ Fire meters	\$363,056	\$374,683	\$381,222	\$387,036	\$392,849	\$398,662	\$404,475	\$410,289	\$416,102	\$421,915
1 1/2" meters	\$60,599	\$62,540	\$63,631	\$64,602	\$65,572	\$66,542	\$67,513	\$68,483	\$69,453	\$70,424
2" meters	\$107,536	\$110,980	\$112,917	\$114,639	\$116,361	\$118,082	\$119,804	\$121,526	\$123,248	\$124,970
3" meters	\$39,665	\$40,935	\$41,650	\$42,285	\$42,920	\$43,555	\$44,190	\$44,825	\$45,460	\$46,095
4" meters	\$22,036	\$22,742	\$23,139	\$23,492	\$23,844	\$24,197	\$24,550	\$24,903	\$25,256	\$25,609
6" meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8" meters	\$17,629	\$18,193	\$18,511	\$18,793	\$19,076	\$19,358	\$19,640	\$19,922	\$20,205	\$20,487
10" meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12" meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14" meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16" meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Services (average per acct)	\$17,177	\$17,727	\$18,037	\$18,312	\$18,587	\$18,862	\$19,137	\$19,412	\$19,687	\$19,962
Fire Hydrant Meters	\$138,758	\$78,840	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379
Total Service Charge Revenue		\$2,977,542	\$3,029,513	\$3,075,710	\$3,121,907	\$3,168,104	\$3,214,301	\$3,260,497	\$3,306,694	\$3,352,891
rotal service enarge nevenue	72,000,140	72,311,372	73,023,313	Ç3,073,7 1 0	43,121,307	75,100,104	73,214,301	ψ3,200, - 37	Ç3,300,03 4	Ç3,332,031

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Water Consumption Revenue at Current Rates										
All Consumption										
Tier 1 Usage	1,034,517	1,041,541	1,053,508	1,066,152	1,085,597	1,105,042	1,106,448	1,125,634	1,144,820	1,164,006
Tier 2 Usage	1,539,571	1,550,025	1,567,833	1,586,650	1,615,588	1,644,527	1,646,619	1,675,171	1,703,724	1,732,277
Tier 1 Rate	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40
Tier 2 Rate	\$3.80	\$3.80	\$3.80	\$3.80	\$3.80	\$3.80	\$3.80	\$3.80	\$3.80	\$3.80
Tier 1 Revenue	ć2 F17 2F0	Ć2 F41 241	¢2 F01 026	¢2.624.016	¢2 601 020	\$3,757,144	¢2.761.022	¢2 027 155	¢2 002 200	¢2.057.630
	\$3,517,358	\$3,541,241	\$3,581,926	\$3,624,916	\$3,691,030		\$3,761,923	\$3,827,155	\$3,892,388	\$3,957,620
Tier 2 Revenue	\$5,850,370	\$5,890,094	\$5,957,765	\$6,029,270	\$6,139,236	\$6,249,202	\$6,257,152	\$6,365,652	\$6,474,152	\$6,582,652
Consumption Revenue	\$9,367,728	\$9,431,335	\$9,539,690	\$9,654,186	\$9,830,266	\$10,006,346	\$10,019,075	\$10,192,807	\$10,366,539	\$10,540,272
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Fire Service/Hydrant										
Meter Count										
Fire Services	69	71	73	74	75	76	77	78	79	80
Fire Hydrant Meters	44	25	22	22	22	22	22	22	22	22
The Hydrane Meters		23								
Monthly Rate										
Fire Services (average per acct)	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69	\$20.69
Fire Hydrant Meters	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80	\$262.80
Annual Revenue										
Fire Services	\$17,177	\$17,727	\$18,037	\$18,312	\$18,587	\$18,862	\$19,137	\$19,412	\$19,687	\$19,962
Fire Hydrant Meters	\$138,758	\$78,840	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379	\$69,379
-								1 /		
	\$155,936	\$96,567	\$87,416	\$87,691	\$87,966	\$88,241	\$88,516	\$88,791	\$89,066	\$89,341
	\$155,936	\$96,567	\$87,416	\$87,691	\$87,966	\$88,241	\$88,516	\$88,791	\$89,066	\$89,341
Revenue Recap	\$155,936 FY 2021-22	\$96,567 FY 2022-23	\$87,416 FY 2023-24	\$87,691 FY 2024-25	\$87,966 FY 2025-26	\$88,241	\$88,516	\$88,791 FY 2028-29	\$89,066 FY 2029-30	\$89,341 FY 2030-31
Revenue Recap Service Charge Revenue										
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31 \$3,352,893
Service Charge Revenue	FY 2021-22 \$2,885,148 \$155,936	FY 2022-23 \$2,977,542 \$96,567	FY 2023-24 \$3,029,513 \$87,416	FY 2024-25 \$3,075,710 \$87,691	FY 2025-26 \$3,121,907 \$87,966	FY 2026-27 \$3,168,104 \$88,241	FY 2027-28 \$3,214,301 \$88,516	FY 2028-29 \$3,260,497	FY 2029-30 \$3,306,694 \$89,066	FY 2030-31 \$3,352,89: \$89,34:
Service Charge Revenue Fire Service/Hydrant	FY 2021-22 \$2,885,148 \$155,936 \$9,367,728	FY 2022-23 \$2,977,542 \$96,567 \$9,431,335	FY 2023-24 \$3,029,513 \$87,416 \$9,539,690	FY 2024-25 \$3,075,710 \$87,691 \$9,654,186	FY 2025-26 \$3,121,907 \$87,966 \$9,830,266	FY 2026-27 \$3,168,104 \$88,241 \$10,006,346	FY 2027-28 \$3,214,301 \$88,516 \$10,019,075	FY 2028-29 \$3,260,497 \$88,791 \$10,192,807	FY 2029-30 \$3,306,694 \$89,066 \$10,366,539	FY 2030-31 \$3,352,89: \$89,34: \$10,540,27
Service Charge Revenue Fire Service/Hydrant Consumption Revenue	FY 2021-22 \$2,885,148 \$155,936	FY 2022-23 \$2,977,542 \$96,567 \$9,431,335 \$12,505,445	FY 2023-24 \$3,029,513 \$87,416 \$9,539,690 \$12,656,620	FY 2024-25 \$3,075,710 \$87,691 \$9,654,186 \$12,817,587	FY 2025-26 \$3,121,907 \$87,966 \$9,830,266 \$13,040,139	FY 2026-27 \$3,168,104 \$88,241 \$10,006,346 \$13,262,691	FY 2027-28 \$3,214,301 \$88,516 \$10,019,075 \$13,321,892	FY 2028-29 \$3,260,497 \$88,791 \$10,192,807 \$13,542,096	FY 2029-30 \$3,306,694 \$89,066 \$10,366,539 \$13,762,300	FY 2030-31 \$3,352,89 \$89,34 \$10,540,277 \$13,982,504
Service Charge Revenue Fire Service/Hydrant	FY 2021-22 \$2,885,148 \$155,936 \$9,367,728	FY 2022-23 \$2,977,542 \$96,567 \$9,431,335 \$12,505,445 \$96,633	FY 2023-24 \$3,029,513 \$87,416 \$9,539,690 \$12,656,620 \$151,175	FY 2024-25 \$3,075,710 \$87,691 \$9,654,186 \$12,817,587 \$160,968	FY 2025-26 \$3,121,907 \$87,966 \$9,830,266 \$13,040,139 \$222,552	FY 2026-27 \$3,168,104 \$88,241 \$10,006,346 \$13,262,691 \$222,552	FY 2027-28 \$3,214,301 \$88,516 \$10,019,075 \$13,321,892 \$59,200	FY 2028-29 \$3,260,497 \$88,791 \$10,192,807 \$13,542,096 \$220,204	FY 2029-30 \$3,306,694 \$89,066 \$10,366,539 \$13,762,300 \$220,204	FY 2030-31 \$3,352,89 \$89,34 \$10,540,27 \$13,982,504 \$220,20
Service Charge Revenue Fire Service/Hydrant Consumption Revenue	FY 2021-22 \$2,885,148 \$155,936 \$9,367,728	FY 2022-23 \$2,977,542 \$96,567 \$9,431,335 \$12,505,445	FY 2023-24 \$3,029,513 \$87,416 \$9,539,690 \$12,656,620	FY 2024-25 \$3,075,710 \$87,691 \$9,654,186 \$12,817,587	FY 2025-26 \$3,121,907 \$87,966 \$9,830,266 \$13,040,139	FY 2026-27 \$3,168,104 \$88,241 \$10,006,346 \$13,262,691	FY 2027-28 \$3,214,301 \$88,516 \$10,019,075 \$13,321,892	FY 2028-29 \$3,260,497 \$88,791 \$10,192,807 \$13,542,096	FY 2029-30 \$3,306,694 \$89,066 \$10,366,539 \$13,762,300	FY 2030-31

	A	В	С	D	E	F	G	Н	1	J	K	L
1	Diablo Water District		<u> </u>	•	•	•	•		•	•	•	
2	Water Rate Model											
4	Table 4 - Reserve Funds	Rate Adj. +/-	17.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
5	Fiscal Year	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
6	SUND Of Coursel Courseling Found											
	FUND 01 General Operating Fund O&M (includes Rate Stabilization)											
9	Beginning Balance		\$3,136,421	\$1,712,464	\$1,076,910	\$908,108	\$70,807	(\$553,822)	\$325,837	\$1,726,154	\$2,937,291	\$3,684,070
10	Transfers (to/from) Operations		\$0	\$0	40	\$0	\$0	60	\$0	40	ćo.	60
12	(to/from) Rev. Requirements	Г	(\$1,448,081)	(\$649,432)	\$0 (\$178,677)	(\$842,171)	(\$624,629)	\$0 \$879,659	\$1,390,108	\$0 \$1,187,935	\$0 \$713,837	\$1,567,654
13	(to/from) Capital											
14 15	(to/from) Emergency CalPERS Interfund Loan PMT - FUND 02	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		-	\$1,688,340	\$1,063,032	\$898,233	\$65,937	(\$553,822)	\$325,837	\$1,715,945	\$2,914,090	\$3,651,128	\$5,251,725
17	Estimated Interest Earnings	4	\$24,124	\$13,877	\$9,876	\$4,870	\$0	\$0	\$10,209	\$23,201	\$32,942	\$44,679
18 19	Ending Balance with Rate Increase Target Balance	\$3,136,421 \$4,810,253	\$1,712,464 \$4,810,253	\$1,076,910 <i>\$4,913,141</i>	\$908,108 \$4,960,159	\$70,807 \$5,342,876	(\$ 553,822) \$5,535,579	\$325,837 <i>\$5,376,833</i>	\$1,726,154 <i>\$5,443,507</i>	\$2,937,291 \$5,728,874	\$3,684,070 <i>\$6,042,674</i>	\$5,296,404 \$6,149,091
20 21	Fund Balance Compared to Target	54,010,233	36%	22%	18%	1%	-10%	6%	32%	51%	61%	86%
21												
22	<u>Capital</u> Beginning Balance		\$2,063,579	\$2,558,539	\$2,768,011	\$3,394,300	\$4,061,730	\$4,581,350	\$4,755,021	\$4,428,405	\$4,703,650	\$3,586,880
24	Revenues		¥2,003,373	42,330,339	92,700,UII	,3,35 4 ,300	,44,001,730	01,201,300	4,733,021	Ç+,420,403	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	73,300,000
25	(to/from) Rev. Requirements		\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728
26	(to/from) Operating Fund Cash Funded CIP Expenditures		\$0 (\$1,720,763)	\$0 (\$2,009,756)	\$0 (\$1,597,096)	\$0 (\$1,562,393)	\$0 (\$1,716,108)	\$0 (\$2,065,507)	\$0 (\$2,565,033)	\$0 (\$1,962,915)	\$0 (\$3,350,745)	\$0 (\$3,376,961)
28	Fund Subtotal	-	\$2,535,543	\$2,741,510	\$3,363,642	\$4,024,635	\$4,538,350	\$4,708,571	\$4,382,716	\$4,658,217	\$3,545,633	\$2,402,646
29	Estimated Interest Earnings		\$22,996	\$26,500	\$30,658	\$37,095	\$43,000	\$46,450	\$45,689	\$45,433	\$41,246	\$29,948
30 31	Ending Balance with Rate Increase	\$2,063,579	\$2,558,539 \$2,102,729	\$2,768,011 <i>\$2,192,728</i>	\$3,394,300 \$2,102,729	\$4,061,730 <i>\$2,192,728</i>	\$4,581,350 <i>\$2,192,728</i>	\$4,755,021 \$2,102,729	\$4,428,405 \$2,192,728	\$4,703,650 \$2,102,729	\$3,586,880	\$2,432,594 \$2,102,729
32	Target Balance Fund Balance Compared to Target	\$2,192,728	\$2,192,728 117%	\$2,192,728 126%	\$2,192,728 155%	\$2,192,728 185%	\$2,192,728 209%	\$2,192,728 217%	\$2,192,728 202%	\$2,192,728 215%	\$2,192,728 164%	\$2,192,728 111%
33	· · · · · ·							/0				/-
34	Emergency Reserve		40	44 005 000	40.000.000	40.045.054	44.000 700	45.400.540	45 433 335	45.000.550	45.004.040	45.004.667
35 36	Beginning Balance (to/from) Rev. Requirements		\$0 \$1,000,000	\$1,005,000 \$1,000,000	\$2,020,050 \$1,000,000	\$3,045,251 \$1,000,000	\$4,080,703 \$1,000,000	\$5,126,510 \$0	\$5,177,775 \$0	\$5,229,553 \$0	\$5,281,848 \$0	\$5,334,667 \$0
37	(to/from) Operating Fund	_	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0 \$0	\$0 \$0	\$0	\$0
38 39 40 41	Fund Subtotal	-	\$1,000,000	\$2,005,000	\$3,020,050	\$4,045,251	\$5,080,703	\$5,126,510	\$5,177,775	\$5,229,553	\$5,281,848	\$5,334,667
40	Estimated Interest Earnings Ending Balance with Rate Increase	\$0	\$5,000 \$1,005,000	\$15,050 \$2,020,050	\$25,201 \$3,045,251	\$35,453 \$4,080,703	\$45,807 \$5,126,510	\$51,265 \$5,177,775	\$51,778 \$5,229,553	\$52,296 \$5,281,848	\$52,818 \$5,334,667	\$53,347 \$5,388,014
41	Target Balance	\$0	\$1,000,000	\$2,000,000	\$3,000,000	\$4,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
42	Fund Balance Compared to Target		101%	101%	102%	102%	103%	104%	105%	106%	107%	108%
43 44												
45	FUND 02 Facilities Reserve Fund											
46	Beginning Balance		\$6,200,000	\$7,387,093	\$6,113,407	\$5,401,157	\$5,686,211	\$5,851,371	\$6,197,443	\$6,664,139	\$7,204,399	\$7,255,731
	Developer Fees Income Non Operating Revenues		\$4,040,720	\$2,506,376	\$2,294,727	\$2,363,569	\$2,434,476	\$2,507,510	\$2,582,735	\$2,660,217	\$2,740,024	\$2,822,224
	O&M Expenses		\$95,472 (\$914,994)	\$62,674 (\$971,179)	\$40,602 (\$1,052,891)	\$41,556 (\$1,025,406)	\$30,776 (\$1,133,745)	\$31,700 (\$1,107,935)	\$32,651 (\$1,123,001)	\$33,630 (\$1,188,968)	\$34,639 (\$1,485,865)	\$35,678 (\$1,288,718)
50	New Corp Yard Cash Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 52	Debt Service		(\$840,262)	(\$877,748)	(\$883,310)	(\$875,683)	(\$873,277)	(\$877,935)	(\$882,267)	(\$873,091)	(\$876,926)	\$0
	Capital Expenses CalPERS Interfund Loan - FUND 01		(\$1,261,441) \$0	(\$2,060,977)	(\$1,168,663)	(\$274,142)	(\$350,471)	(\$267,211)	(\$207,411)	(\$160,526)	(\$432,481)	(\$553,265)
54		_	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Fund Subtotal		\$7,319,495	\$6,046,240	\$5,343,870	\$5,631,050	\$5,793,970	\$6,137,499	\$6,600,151	\$7,135,401	\$7,183,790	\$8,271,650
56 57	Estimated Interest Earnings Ending Balance	\$6,200,000	\$67,597 \$7,387,093	\$67,167 \$6,113,407	\$57,286 \$5,401,157	\$55,161 \$5,686,211	\$57,401 \$5,851,371	\$59,944 \$6,197,443	\$63,988 \$6,664,139	\$68,998 \$7,204,399	\$71,941 \$7,255,731	\$77,637 \$8,349,287
58	Target Balance	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
59 60	Fund Balance Compared to Target		246%	204%	180%	190%	195%	207%	222%	240%	242%	278%
61												
62	Operating Fund w/o Rate Increases											
63	Beginning Balance		\$3,136,421	\$829,112	(\$2,190,102)	(\$5,369,410)	(\$9,884,631)	(\$14,917,162)	(\$19,230,467)	(\$23,719,009)	(\$29,092,432)	(\$35,659,557)
65	Transfers (to/from) Operations		(\$878,957)	(\$2,369,782)	(\$3,000,631)	(\$3,673,049)	(\$4,407,903)	(\$5,192,964)	(\$5.878.650)	(\$6,561,359)	(\$7,280,962)	(\$8,038,860)
66	(to/from) Rev. Requirements		(\$1,448,081)	(\$649,432)	(\$178,677)	(\$842,171)	(\$624,629)	\$879,659	\$1,390,108	\$1,187,935	\$713,837	\$1,567,654
67	(to/from) Capital Reserve		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 69	(to/from) Emergency CalPERS Interfund Loan PMT - FUND 02		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
70	Fund Subtotal	-	\$809,383	(\$2,190,102)	(\$5,369,410)	(\$9,884,631)	(\$14,917,162)	(\$19,230,467)	(\$23,719,009)	(\$29,092,432)	(\$35,659,557)	(\$42,130,763)
71	Estimated Interest Earnings		\$19,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 73	Ending Balance with Rate Increase Target Balance	\$3,136,421 \$4,810,253	\$829,112	(\$2,190,102)	(\$5,369,410) \$4,960,159	(\$9,884,631) \$5,342,876	(\$14,917,162) \$5,535,579	(\$19,230,467)	(\$23,719,009)	(\$29,092,432) \$5,728,874	(\$35,659,557) \$6,042,674	(\$ 42,130,763) \$ <i>6,149,091</i>
74	Fund Balance Compared to Target	\$4,610,255	\$4,810,253 17%	\$4,913,141 -45%	-108%	,5,542,876 -185%	,269%	\$5,376,833 -358%	\$5,443,507 -436%	-508%	-590%	-685%
75												
76	Reserve Funds Summary											\neg
78	Total Balance with Rate Increases	\$5,200,000	\$5,271,003	\$5,844,920	\$7,302,409	\$8,132,537	\$9,027,528	\$10,080,858	\$11,154,559	\$12,640,941	\$12,270,950	\$12,728,997
79	Total Balance w/o Rate Increases	\$5,200,000	\$3,387,651	\$577,909	(\$1,975,110)	(\$5,822,901)	(\$10,335,812)	(\$14,475,446)	(\$19,290,604)	(\$24,388,782)	(\$32,072,677)	(\$39,698,169)
80	OSM Target Palance	62 240 252	¢2 240 252	¢2 442 444	¢2.460.4E0	¢2 042 076	¢4.025.530	¢2 076 022	¢2.042.E07	¢# 220 074	¢4 542 674	\$4.640.004
82	O&M Target Balance	\$3,310,253	\$3,310,253	\$3,413,141	\$3,460,159	\$3,842,876	\$4,035,579	\$3,876,833	\$3,943,507	\$4,228,874	\$4,542,674	\$4,649,091
83	O&M + Rate Stabilization Target	\$4,810,253	\$4,810,253	\$4,913,141	\$4,960,159	\$5,342,876	\$5,535,579	\$5,376,833	\$5,443,507	\$5,728,874	\$6,042,674	\$6,149,091
	Fund 01 Capital Target	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728	\$2,192,728
85	Reserve Target	\$7,002,981	\$7,002,981	\$7,105,869	\$7,152,887	\$7,535,604	\$7,728,307	\$7,569,561	\$7,636,235	\$7,921,601	\$8,235,402	\$8,341,819
87		\$0	\$1,000,000	\$2,000,000	\$3,000,000	\$4,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
88	Reserve Target with Capital and Emergency Reserv	\$7,002,981	\$8,002,981	\$9,105,869	\$10,152,887	\$11,535,604	\$12,728,307	\$12,569,561	\$12,636,235	\$12,921,601	\$13,235,402	\$13,341,819
H I 89	onsultants. LLC										DWD Rate I	Nodel 4Dec2021.xlsx

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A	В	С	D	E	F	G	Н	1	J	K	L
1 Diablo Water District											
2 Water Rate Model											
3 Table 5 - Capital Improvement Program											
4											
5											
6											Total
7 Fund 01 Projects	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Project Cost
8			2025 2 -	11202125	2025 20	2020 27	11202720	112020 23	2023 00	2000 01	. roject cost
9 PAYGo Funded Projects											
10 Public Right of Way Relocations	\$135,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108	\$184,481	\$190,016	\$1,658,866
11 RBWTP - Projects & Improvements (WTP 66.5% GF & 33.5% FR)	\$591,178	\$290,000	\$780,809	\$722,869	\$816,726	\$1,039,020	\$877,131	\$247,000	\$833,262	\$1,095,928	\$7,293,923
12 Additional RBWTP Projects	\$14,000	7230,000	\$700,005	\$722,003	9010,720	71,033,020	Q077,131	Ş247,000	J033,202	71,055,520	\$14,000
13 Field Equipment Purchases	\$51,500	\$151,500	\$101,500	\$51,500	\$51,500	\$81,500	\$51,500	\$51,500	\$201,500	\$51,500	\$845,000
14 Valve Replacement	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619	\$286,597
15 Add/Replace Vehicles - Construction Trucks 50% GF and 50% FR	\$177,500	\$140,000	\$150,000	\$160,000	\$170,000	\$180,000	\$29,831	\$70,000	\$150,000	\$32,019	\$1,197,500
16 Corpyard VFD's	\$125,000	\$140,000	\$130,000	\$100,000	\$170,000	\$180,000	\$0 \$0	\$70,000	\$130,000	\$0	\$1,137,300
17 R1/R2 Seismic Upgrades - 52% GF and 48% FR	\$300,040	\$900,900	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$1,200,940
		\$10,000									
	\$18,000		\$10,000	\$10,000	\$18,500	\$10,000	\$10,000	\$10,000	\$250,000	\$260,000	\$606,500
19 New Office Equipment	\$0	\$0 \$0	\$0 \$0	\$19,000	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$22,500	\$0	\$41,500
20 Radio Read Upgrade 21 Corpyard Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$13,545	\$13,951	\$14,370	\$14,801	\$15,245	\$20,702	\$16,173	\$16,659	\$17,158	\$17,673	\$160,278
22 Pipeline Corrosion Testing/Repairs	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335	\$26,095	\$229,278
23 Maint T&D 24 Additional CIP Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Additional CIP Placeholder	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,500,000
25	\$1,720,763	\$1,952,701	\$1,508,920	\$1,436,477	\$1,536,527	\$1,802,216	\$2,182,428	\$1,629,611	\$2,715,906	\$2,673,832	\$19,159,382
26 ENR Multiplier 27 Project Costs Escalated	1.000	1.029	1.058	1.088	1.117	1.146	1.175	1.205	1.234	1.263	
	\$1,720,763	\$2,009,756	\$1,597,096	\$1,562,393	\$1,716,108	\$2,065,507	\$2,565,033	\$1,962,915	\$3,350,745	\$3,376,961	
28											
29											Total
30	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Project Cost
31 PAYGo Funded Projects 32 ENR Multiplier	\$1,720,763	\$1,952,701	\$1,508,920	\$1,436,477	\$1,536,527	\$1,802,216	\$2,182,428	\$1,629,611	\$2,715,906	\$2,673,832	\$19,159,382
	1.000	1.029	1.058	1.088	1.117	1.146	1.175	1.205	1.234	1.263	
33 Project Costs Escalated	\$1,720,763	\$2,009,756	\$1,597,096	\$1,562,393	\$1,716,108	\$2,065,507	\$2,565,033	\$1,962,915	\$3,350,745	\$3,376,961	\$21,927,279
34								Average Annu	al Cash-Funded CIP	\$2,192,728	
35											
36											
37											Total
38 Fund 02 Projects											
30 Fund UZ Projects	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Project Cost
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Project Cost
39	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Project Cost
39 40 PAYGo Funded Projects											
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000	\$10,000	\$10,000	\$10,000	\$18,500	\$10,000	\$10,000	\$10,000	\$10,000	\$20,000	\$123,500
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update	\$15,000 \$50,301	\$10,000 \$50,868	\$10,000 \$52,244	\$10,000 \$68,661	\$18,500 \$55,121	\$10,000 \$56,624	\$10,000 \$58,173	\$10,000 \$59,768	\$10,000 \$61,411	\$20,000 \$63,104	
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR	\$15,000 \$50,301 \$0	\$10,000 \$50,868 \$0	\$10,000 \$52,244 \$0	\$10,000 \$68,661 \$0	\$18,500 \$55,121 \$0	\$10,000 \$56,624 \$0	\$10,000 \$58,173 \$0	\$10,000 \$59,768 \$0	\$10,000 \$61,411 \$0	\$20,000 \$63,104 \$0	\$123,500 \$576,273 \$0
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR	\$15,000 \$50,301 \$0 \$121,941	\$10,000 \$50,868 \$0 \$0	\$10,000 \$52,244 \$0 \$254,397	\$10,000 \$68,661 \$0 \$173,388	\$18,500 \$55,121 \$0 \$240,175	\$10,000 \$56,624 \$0 \$166,526	\$10,000 \$58,173 \$0 \$108,300	\$10,000 \$59,768 \$0 \$63,500	\$10,000 \$61,411 \$0 \$279,131	\$20,000 \$63,104 \$0 \$354,964	\$123,500 \$576,273 \$0 \$1,762,321
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects	\$15,000 \$50,301 \$0 \$121,941 \$39,500	\$10,000 \$50,868 \$0 \$0 \$0	\$10,000 \$52,244 \$0 \$254,397 \$0	\$10,000 \$68,661 \$0 \$173,388 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment)	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$0
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment) 47 Add/Replace District Vehicles - Construction Trucks 50%GF and 50% FR 48 Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$0 \$847,500 \$0	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$0 \$250,000
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment) 47 Add/Replace District Vehicles - Construction Trucks 50% GF and 50% FR 48 Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR 49 Glen Park Permanent Generator	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$0 \$250,000
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$250,000	\$10,000 \$50,868 \$0 \$0 \$0 \$47,500 \$0 \$0 \$0 \$0 \$0	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$3 \$108,300 \$0 \$0 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$0 \$250,000 \$225,000 \$1,050,000
39 40 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 A RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment) 47 Add/Replace District Vehicles - Construction Trucks 50%GF and 50% FR 48 Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR 49 Glen Park Permanent Generator 50 Parallel R2/R3 Transmission Main 51 R1 and R2 Seismic Upgrades - 52% GF and 48% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$0 \$277,200	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$0 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$313,796	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$233,150	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$0 \$250,000 \$225,000 \$1,050,000
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0 \$1,104,141	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$233,150	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$176,473	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$50 \$50 \$50 \$50	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment) 47 Add/Replace District Vehicles - Construction Trucks 50%GF and 50% FR 48 Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR 49 Glen Park Permanent Generator 50 Parallel R2/R3 Transmission Main 51 R1 and R2 Seismic Upgrades - 52% GF and 48% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$0 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$313,796	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$233,150	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0 \$1,104,141	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$233,150	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$176,473	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$50 \$50 \$50 \$50	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0 \$1,104,141	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,088 \$274,142	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$13,796 1,117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1,146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$176,473 1.175 \$207,411	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1,234 \$432,481	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$250,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 \$1.058 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$1,146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$176,473 1.175 \$207,411	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$2 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$250,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0 \$1,104,141	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,088 \$274,142	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$13,796 1,117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1,146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$176,473 1.175 \$207,411	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1,234 \$432,481	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$250,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 \$1.058 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$1,146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$176,473 1.175 \$207,411	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$2 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$23,150 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$29 \$1,234 \$432,481	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,088 \$274,142 Allocation Factor b	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 Accounts \$f	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,234 \$432,481	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1,002 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 1.088 \$274,142 Allocation Factor b Capacity Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$13,796 1.117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$23,150 Maximum Day d	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,262,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142 Allocation Factor b Capacity Capacity Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1313,796 1.117 \$350,471	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$227,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,62,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 \$1.058 \$1,168,663 \$1,658,866 \$7,293,923 \$14,000 \$845,000	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 1.088 \$274,142 Allocation Factor b Capacity Capacity Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471 Average Day \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$133,268 \$1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$20 \$1,234 \$432,481 \$432,481 \$432,481	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost* a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$286,597	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 1.088 \$274,142 Allocation Factor b Capacity Capacity Capacity Capacity Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471 Average Day c	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23,150 Maximum Day d	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$250,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$2,000 \$2	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost** a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$286,597 \$1,197,500	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142 Allocation Factor b Capacity Cap	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$222,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$0 \$0 \$2,002,468 \$1,029 \$2,002,468 \$1,029 \$2,060,977	\$10,000 \$52,244 \$0 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 \$1.058 \$1,168,663 \$1,658,866 \$7,293,923 \$14,000 \$286,597 \$1,197,500 \$125,000	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 1.088 \$274,142 Allocation Factor b Capacity Cap	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211 Maximum Day d	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$133,268 \$1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$847,500 \$0 \$2,002,468 \$1,002 \$2,002,468 \$2,002,468 \$2,002,468 \$2,002,468 \$1,029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost* a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$286,597 \$1,197,500 \$125,000 \$1,200,940	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$13,796 1.117 \$350,471 Average Day C	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$23,150 \$1,146 \$267,211 Maximum Day d	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$10 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,234 \$432,481 \$432,481 \$432,481 \$432,481	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,002,468 \$1,000 \$2,002,468 \$1,029 \$2,060,977 Project Public Right of Way Ri RBWTP - Projects & In Additional RBWTP Profield Equipment Purcl Valve Replacement Add/Replace Vehicles Corpyard VFD's R1/R2 Seismic Upgrad Scada Upgrade	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$1,004,141 \$1,058 \$1,168,663 \$1,168,663 \$1,168,663 \$1,168,663	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,117 \$350,471 Average Day c \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$558,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526 Accounts f \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$250,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$227,7200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$0 \$2,002,468 1.029 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$0 \$254,397 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 \$1.058 \$1,168,663 \$1,658,866 \$7,293,923 \$14,000 \$286,597 \$1,197,500 \$125,000 \$1,200,940 \$606,500 \$44,500	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 1.088 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211 Maximum Day d	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$250,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$262,500 \$831,600 \$2,002,468 1.029 \$2,002,468 1.029 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost* a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$286,597 \$1,197,500 \$125,000 \$1,200,940 \$606,500 \$41,500 \$0 \$41,500	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$1.088 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$13,796 1.117 \$350,471 Average Day c \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$233,150 1.146 \$267,211 Maximum Day d	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1,205 \$160,526 Accounts f \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$61,411 \$10 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,234 \$432,481 \$432,481 \$432,481 \$432,481 \$1,658,866 \$7,293,923 \$14,000 \$45,000 \$125,000 \$1,197,500 \$1,200,940 \$606,500 \$41,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$250,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$0 \$225,000 \$225,000 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,000,468 \$1,000 \$2,002,468 \$1,009 \$2,060,977 Project Public Right of Way Ri RBWTP - Projects & In Additional RBWTP Profield Equipment Purcl Valve Replacement Add/Replace Vehicles Corpyard VFD's RI/RZ Seismic Upgrad Scada Upgrade New Office Equipmen Radio Read Upgrade Corpyard Improvement Corpyard Readio Read Upgrade Corpyard Improvement Radio Read Upgrade	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost** a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$125,000 \$1,200,940 \$606,500 \$41,500 \$5160,278	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.117 \$350,471 Average Day c \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$558,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526 Accounts f \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$250,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$222,500 \$0 \$250,000 \$225,000 \$227,7200 \$1,261,441 1,000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$0 \$0 \$0 \$2,002,468 1.029 \$2,002,468 1.029 \$2,060,977 Project Project Way Ri RBWTP - Projects & In Additional RBWTP Profield Equipment Purcl Valve Replacement Add/Replace Vehicles Corpyard VFD's RI/R2 Seismic Upgrad Scada Upgrade New Office Equipmen Radio Read Upgrade Corpyard Improvement Pipeline Corrosion Tets	\$10,000 \$52,244 \$0 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$787,500 \$0 \$1,104,141 \$1.058 \$1,168,663 \$1,658,866 \$7,293,923 \$14,000 \$286,597 \$1,197,500 \$125,000 \$1,200,940 \$606,500 \$41,500 \$1,200,940 \$1	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211 Maximum Day d \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$277,200 \$1,261,441 1.000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost* a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$228,597 \$1,197,500 \$125,000 \$1,200,940 \$606,500 \$41,500 \$0 \$160,278 \$0 \$160,278 \$229,278 \$50	\$10,000 \$68,661 \$0 \$173,388 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$1.088 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$131,796 1.117 \$350,471 Average Day c \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211 Maximum Day d \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1,205 \$160,526 Accounts f \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,234 \$432,481 \$432,481 \$432,481 \$432,481 \$1,658,866 \$7,293,923 \$14,000 \$45,000 \$228,597 \$1,197,500 \$125,000 \$1,200,940 \$606,500 \$1,500,	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$1,261,441 1.000 \$1,261,441 1.22 3 4 4 5 6 6 7 7 8 9 9 10 11 12 13 14 15	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$0 \$0 \$0 \$2,002,468 1.029 \$2,002,468 1.029 \$2,060,977 Project Project Way Ri RBWTP - Projects & In Additional RBWTP Profield Equipment Purcl Valve Replacement Add/Replace Vehicles Corpyard VFD's RI/R2 Seismic Upgrad Scada Upgrade New Office Equipmen Radio Read Upgrade Corpyard Improvement Pipeline Corrosion Tets	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$1,004,141 \$1,058 \$1,168,663 \$1,16	\$10,000 \$68,661 \$0 \$173,388 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,117 \$350,471 Average Day c \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$558,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526 Accounts f \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGo Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment) 47 Add/Replace District Vehicles - Construction Trucks 50%GF and 50% FR 48 Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR 49 Glen Park Permanent Generator 50 Parallel R2/R3 Transmission Main 51 R1 and R2 Seismic Upgrades - 52% GF and 48% FR	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$225,000 \$250,000 \$250,000 \$277,200 \$1,261,441 1,000 \$1,261,441	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$0 \$1,104,141 1.058 \$1,168,663 **Total Cost* a \$1,658,866 \$7,293,923 \$14,000 \$845,000 \$228,597 \$1,197,500 \$125,000 \$1,200,940 \$606,500 \$41,500 \$0 \$160,278 \$0 \$160,278 \$229,278 \$50	\$10,000 \$68,661 \$0 \$173,388 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$1.088 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1.146 \$267,211 Maximum Day d \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$58,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$225,000 \$225,000 \$1,050,000 \$1,108,800
39 40 PAYGO Funded Projects 41 Scada Upgrade - 50% GF and 50% FR 42 Asset Management System / GIS / Mapping Update 43 New Software - 50% GF and 50% FR 44 RBWTP Improvements and Projects - 66.5% GF and 33.5% FR 45 Additional RBWTP Projects 46 Stonecreek Well Filter (Manganese Treatment) 47 Add/Replace District Vehicles - Construction Trucks 50%GF and 50% FR 48 Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR 49 Glen Park Permanent Generator 50 Parallel R2/R3 Transmission Main 51 R1 and R2 Seismic Upgrades - 52% GF and 48% FR 52 53 ENR Multiplier 54 Project Costs Escalated 55 56 57 58 59 60 60 61 62 63	\$15,000 \$50,301 \$0 \$121,941 \$39,500 \$282,500 \$0 \$250,000 \$225,000 \$1,261,441 1.000 \$1,261,441 1.22 3 4 4 5 6 6 7 7 8 9 9 10 11 12 13 14 15	\$10,000 \$50,868 \$0 \$0 \$0 \$0 \$847,500 \$0 \$0 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,002,468 \$1,002 \$2,060,977	\$10,000 \$52,244 \$0 \$254,397 \$0 \$0 \$0 \$0 \$0 \$1,004,141 \$1,058 \$1,168,663 \$1,16	\$10,000 \$68,661 \$0 \$173,388 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$252,048 \$1.088 \$274,142 Allocation Factor b Capacity	\$18,500 \$55,121 \$0 \$240,175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,117 \$350,471 Average Day c \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$56,624 \$0 \$166,526 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$558,173 \$0 \$108,300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$10,000 \$59,768 \$0 \$63,500 \$0 \$0 \$0 \$0 \$0 \$0 \$133,268 1.205 \$160,526 Accounts f \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,000 \$61,411 \$0 \$279,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$20,000 \$63,104 \$0 \$354,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,263	\$123,500 \$576,273 \$0 \$1,762,321 \$39,500 \$1,130,000 \$250,000 \$225,000 \$1,050,000 \$1,108,800

5 - CIP

	А	В	С	D	E	F	G	Н	1	J	K
1	Diablo Water District										
2	Water Rate Model										
3	Table 6 - Debt Service & Coverage										
4											
5											
6							Drainstad				
7		FV 2024 22	EV 2022 22	FV 2022 24	FV 2024 2F	EV 2025 26	Projected	EV 2027 20	FV 2020 20	FV 2020 20	FV 2020 24
8		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
9	Operations Fund D/S										
10	2019 COPs (Refinancing of 2010s)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2019 COPs (Restructuring of 2014s)	\$150,880	\$149,500	\$150,880	\$149,155	\$150,190	\$148,120	\$148,810	\$149,270	\$149,500	\$0
12	2019 COPs (\$4M New Money)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	2021 COPs (Refinancing of 2013s)	\$100,715	\$115,752	\$115,010	\$114,162	\$114,533	\$114,745	\$116,123	\$114,639	\$114,374	\$0
14	Total	\$251,595	\$265,252	\$265,890	\$263,317	\$264,723	\$262,865	\$264,933	\$263,909	\$263,874	\$0
15											
	Facilities Fund D/S										
17	2019 COPs (Refinancing of 2010s)	\$234,200	\$233,800	\$238,200	\$237,200	\$231,000	\$234,800	\$238,200	\$231,200	\$234,200	\$0
	2019 COPs (Restructuring of 2014s)	\$111,520	\$110,500	\$111,520	\$110,245	\$111,010	\$109,480	\$109,990	\$110,330	\$110,500	\$0
19	2019 COPs (\$4M New Money)	\$215,200	\$212,400	\$214,600	\$211,600	\$213,600	\$215,400	\$212,000	\$213,600	\$215,000	\$0
20	2021 COPs (Refinancing of 2013s)	\$279,342	\$321,048	\$318,990	\$316,638	\$317,667	\$318,255	\$322,077	\$317,961	\$317,226	\$0
21	2021 COPS (Refinancing of 2015S)	\$840,262	\$877,748	\$883,310	\$875,683		\$877,935	\$882,267	\$873,091		\$0 \$0
22		\$640,202	30/7,740	\$005,510	30/3,003	\$873,277	۶۵/ <i>۱</i> ,۶55	\$002,207	\$675,091	\$876,926	ŞU
	Future Operations Fund D/S		4	4	4	4	4	4	4	4	4
	Full GHG Offset (FY 2022-23)	\$37,500	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570	\$143,570
	New Corporation Yard (CY 2022)	\$0	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139	\$287,139
	Mains and Service Line Replacements #1	\$0	\$0	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058	\$153,058
27	Mains and Service Line Replacements #2	\$0	\$0	\$0	\$0	\$0	\$173,490	\$173,490	\$173,490	\$173,490	\$173,490
28	Mains and Service Line Replacements #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,154	\$195,154
29	Bond Fund CIP (FYs 2022-23, 2023-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	, , , , , , , , , , , , , , , , , , , ,	\$37,500	\$430,709	\$583,767	\$583,767	\$583,767	\$757,257	\$757,257	\$757,257	\$952,411	\$952,411
31			, ,	, ,	. ,	, ,		. ,	, ,		, ,
32	Total Debt Service	\$1,129,357	\$1,573,709	\$1,732,967	\$1,722,767	\$1,721,767	\$1,898,057	\$1,904,457	\$1,894,257	\$2,093,211	\$952,411
33		+1,113,007	+ 1,0.0,.00	+-1,:0-1,50;	+-,,,,-,,	+-,:,:-:	+1,000,000,	+ - - - - - - - - - - 	+1,00 1,101	+=,000,===	7552,122
	Daht Carrage Calculation										
	Debt Coverage Calculation										
	Funds Available for Debt Service	440 007 700	444075006	445 657 054	445 400 505	447.440.040	440 455 655	440 000 540	400 400 455	404 040 060	400 004 064
	Rate Revenue	\$13,287,769	\$14,875,226	\$15,657,251	\$16,490,636	\$17,448,042	\$18,455,655	\$19,200,542	\$20,103,455	\$21,043,262	\$22,021,364
37	Connection Fees	\$4,040,720	\$2,506,376	\$2,294,727	\$2,363,569	\$2,434,476	\$2,507,510	\$2,582,735	\$2,660,217	\$2,740,024	\$2,822,224
38	Non-Operating Income	\$986,987	\$1,016,596	\$1,047,094	\$1,078,507	\$1,110,862	\$1,144,188	\$1,178,514	\$1,213,869	\$1,250,285	\$1,287,794
39	Interest Income	\$47,119	\$40,378	\$40,534	\$41,965	\$43,000	\$46,450	\$55,898	\$68,634	\$74,189	\$74,627
40	Total Funds Available w/ Connection Fees	\$18,362,595	\$18,438,577	\$19,039,606	\$19,974,676	\$21,036,380	\$22,153,802	\$23,017,688	\$24,046,175	\$25,107,759	\$26,206,009
41	Total Funds Available w/o Connection Fees	\$14,321,875	\$15,932,200	\$16,744,879	\$17,611,108	\$18,601,904	\$19,646,292	\$20,434,953	\$21,385,958	\$22,367,735	\$23,383,784
42											
43	Expenses										
44	Fund 01 O&M	\$12,241,013	\$12,652,566	\$12,840,637	\$14,371,503	\$15,142,315	\$15,507,333	\$15,774,030	\$16,915,494	\$18,170,696	\$18,596,364
45	Fund 02 O&M	\$914,994	\$971,179	\$1,052,891	\$1,025,406	\$1,133,745	\$1,107,935	\$1,123,001	\$1,188,968	\$1,485,865	\$1,288,718
46	Total Expenses	\$13,156,007	\$13,623,744	\$13,893,529	\$15,396,908	\$16,276,061	\$16,615,269	\$16,897,030	\$18,104,462	\$19,656,561	\$19,885,083
47	Total Expenses	713,130,007	713,023,744	713,033,323	713,330,300	710,270,001	710,013,203	710,037,030	910,104,40Z	715,050,501	713,003,003
48	Net Revenue w/ Connection Fees	\$5,206,588	¢4 014 022	\$5,146,077	\$4,577,768	¢4.760.210	¢E E20 F24	¢6 120 650	\$5,941,713	\$5,451,198	\$6,320,926
			\$4,814,832			\$4,760,319	\$5,538,534	\$6,120,658			
	Net Revenue w/o Connection Fees	\$1,165,868	\$2,308,456	\$2,851,350	\$2,214,199	\$2,325,843	\$3,031,024	\$3,537,923	\$3,281,495	\$2,711,174	\$3,498,702
50		4	4	4	4		4	4	4	44	4
51	Debt Service	\$1,129,357	\$1,573,709	\$1,732,967	\$1,722,767	\$1,721,767	\$1,898,057	\$1,904,457	\$1,894,257	\$2,093,211	\$952,411
52	Debt Coverage Ratio w/ Connection Fees	4.61	3.06	2.97	2.66	2.76	2.92	3.21	3.14	2.60	6.64
53	Debt Coverage Ratio w/o Connection Fees	1.03	1.47	1.65	1.29	1.35	1.60	1.86	1.73	1.30	3.67

	Α	В	C	D	E	F	G	Н		
1	Diablo Wat		strict				<u> </u>		·	
	Water Rate									
	Table 9 - All									
4										
5					Demand Services		Custome	r Services		
6				Average	Maximum	Maximum		Service		
7			System-Wide Cost Allocation Factors	Day	Day	Hour	Accounts	Charge	Total	
8 9 10 11 12 13				a	b	С	d	e	f	
9		1	<u>Demand Services</u>							
10		2	Average Day	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
12		3	Max Day	64.5%	35.5% 18.9%	0.0% 46.6%	0.0% 0.0%	0.0%	100.0% 100.0%	
12		4	Max Hour	34.5%	18.9%	40.0%	0.0%	0.0%	100.0%	
1/		6	<u>Customer Services</u> Capacity	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
15		7	Accounts	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	
16		8	Composite Allocations	0.070	0.070	0.070	100.070	0.070	100.070	
17		9	O&M Composite	85.1%	12.9%	0.4%	4.1%	-2.4%	100.0%	
18		10	CIP Composite	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
19		11	Exp Composite	63.9%	9.7%	0.3%	3.0%	23.1%	100.0%	
20										
21										
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37							Demand Services		Custome	r Services
23				FY 2021-22	Allocation	Average	Maximum	Maximum		
24				Revenue Requirement	Factor	Day	Day	Hour	Accounts	Capacity
25			Direct COA	a	b	С	d	e	f	g
20		1	Direct O&M Operations and Maintenance							
28		2	Maintenance T&D	\$278,500	Average Day	\$278,500	\$0	\$0	\$0	\$0
29		Δ	Maintenance Backflow	\$48,000	Accounts	\$278,300	\$0	\$0	\$48,000	\$0 \$0
30		5	Maintenance Reservoirs	\$41,000	Max Hour	\$14,137	\$7,767	\$19,096	\$48,000	\$0 \$0
31		6	Maintenance Blending	\$17,000	Max Day	\$10,972	\$6,028	\$0	\$0	\$0
32		7	Maintenance Glen Park Well	\$10,260	Max Day	\$6,622	\$3,638	\$0	\$0	\$0
33		8	Maintenance Stonecreek Well	\$10,260	Max Day	\$6,622	\$3,638	\$0	\$0	\$0
34		9	Maintenance Delta Coves	\$5,250	Average Day	\$5,250	\$0	\$0	\$0	\$0
35		10	Water Samples	\$80,000	Average Day	\$80,000	\$0	\$0	\$0	\$0
36		11	Transmission and Distribution							
37		12	Chemicals Glen Park Well	\$7,210	Max Day	\$4,653	\$2,557	\$0	\$0	\$0
38 39 40 41 42 43 44 45 46 47		13	Chemicals Blending Facility	\$25,100	Max Day	\$16,200	\$8,900	\$0	\$0	\$0
39		14	Chemicals Stonecreek Well	\$5,000	Max Day	\$3,227	\$1,773	\$0	\$0	\$0
40		15	Chemicals Delta Coves	\$7,000	Average Day	\$7,000	\$0	\$0	\$0	\$0 \$0
41		16 17	General Operating - T&D General Operating Blending	\$178,030 \$36,450	Average Day Max Day	\$178,030 \$23,525	\$0 \$12,925	\$0 \$0	\$0 \$0	\$0 \$0
42		18	General Operating Blending General Operating Glen Park Well	\$3,000	Max Day	\$1,936	\$1,064	\$0 \$0	\$0 \$0	\$0 \$0
44		19	General Operating Stonecreek Well	\$3,000	Max Day	\$1,936	\$1,064	\$0	\$0	\$0
45		20	General Operating Delta Coves	\$1,000	Average Day	\$1,000	\$0	\$0	\$0	\$0
46		21	Water Purchases - Source of Supply CCWD	, ,	,	, ,		, -	, .	, ,
47		22	Service Charge	\$93	Capacity	\$0	\$0	\$0	\$0	\$93
48		23	Demand Charge	\$683,453	Max Day	\$441,112	\$242,341	\$0	\$0	\$0
49		24	Volumetric Charge	\$3,606,119	Average Day	\$3,606,119	\$0	\$0	\$0	\$0
50		25	Additional Water Purchases from CCWD	\$500,000	Average Day	\$500,000	\$0	\$0	\$0	\$0
49 50 51 52 53 54 55 56 57 58 59 60 61 62		26	Water Treatment and Maintenance - RBWTP O&M	*:		A			_	
52		27	Randall Bold Water Treatment Plant O&M	\$1,886,016	Max Day	\$1,217,265	\$668,751	\$0	\$0	\$0
53		28	Other Expenses Dipoling Correction Testing (Papairs	ć20.000	Avorace Dec	¢20.000	40	40	40	40
54		29 30	Pipeline Corrosion Testing/Repairs Groundwater Sustainability Expenses	\$20,000 \$0	Average Day Average Day	\$20,000 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
56		30 31	Fire Hydrant Maintanence	\$25,000	Average Day Accounts	\$0 \$0	\$0 \$0	\$0 \$0	\$25,000	\$0 \$0
57		32	Water Conservation Program	\$25,000	Max Hour	\$8,620	\$4,736	\$11,644	\$25,000	\$0 \$0
58		33	Finance	\$185,000	Accounts	\$0,020	\$4,730	\$11,044	\$185,000	\$0
59		34	Customer Service	\$46,000	Accounts	\$0	\$0	\$0	\$46,000	\$0
60		35	Non-Operating Revenue							
61		36	Check Valve Maintenance	(\$170,000)	Capacity	\$0	\$0	\$0	\$0	(\$170,000)
62		37	Check Valve Installation	(\$2,600)	Capacity	\$0	\$0	\$0	\$0	(\$2,600)
63		38	Destroyed Lock Charges	\$0	Capacity	\$0	\$0	\$0	\$0	\$0
64		39	Tampering Charges	(\$10,000)	Capacity	\$0	\$0	\$0	\$0	(\$10,000)
65		40	Meter Repairs	(\$530)	Capacity	\$0	\$0	\$0	\$0	(\$530)
65		41	Hydrant Meter Replacement	(\$3,183) (\$59,883)	Max Hour	(\$1,097) (\$59,883)	(\$603)	(\$1,482)	\$0	\$0 \$0
68		42 43	Delta Coves Property Tax Income Total Allocable O&M	(\$59,883) \$7,486,544	Average Day	(\$59,883) \$6,371,747	\$0 \$964,577	\$0 \$29,258	\$0 \$304,000	\$0 (\$183,037)
64 65 66 67 68 69		43 44	O&M Composite	\$1,400,544		\$6,371,747 85.1%	\$964,577 12.9%	\$29,258 0.4%	\$304,000 4.1%	(\$183,037)
70		45	Odivi composite			03.170	12.370	0.470	7.170	2.4/0
71		46	Debt Service	\$289,095	Capacity	\$0	\$0	\$0	\$0	\$289,095

	Α	В	С	D	E	F	G	Н	I	J
72		47						•		
73		48	Capital Expenses (PayGo)	\$2,192,728	CIP Composite	\$0	\$0	\$0	\$0	\$2,192,728
74		49								
75		50	Subtotal - O&M, Debt Service, and Capital	\$9,968,367		\$6,371,747	\$964,577	\$29,258	\$304,000	\$2,298,786
76 77		51			% of Consumption	86.5%	13.1%	0.4%		22.444
78		52 53	Expense Composite		% of total	63.9%	9.7%	0.3%	3.0%	23.1%
79		1	Composite Allocations							
80		2	Operations & Maintenance							
81		2	Maintenance Corpyard	\$25.000	O&M Composite	\$21,277	\$3.221	\$98	\$1,015	(\$611)
82		4	General Operating Corpyard	\$40,950	O&M Composite	\$34,852	\$5,276	\$160	\$1,663	(\$1,001)
83		5	Telephone Services for Field	\$8,450	O&M Composite	\$7,192	\$1,089	\$33	\$343	(\$207)
84		6	Utilities for Field	\$172,450	O&M Composite	\$146,771	\$22,219	\$674	\$7,003	(\$4,216)
85		7	Automotive Fuel, Maintenance, Misc	\$87,000	O&M Composite	\$74,045	\$11,209	\$340	\$3,533	(\$2,127)
86		8	Other							
87		9	Corpyard Improvements	\$13,545	O&M Composite	\$11,528	\$1,745	\$53	\$550	(\$331)
88		10	Additional Staff	\$0	O&M Composite	\$0	\$0	\$0	\$0	\$0
89		11	Administrative and General	\$162,575	O&M Composite	\$138,366	\$20,946	\$635	\$6,602	(\$3,975)
90		12	Board of Directors	\$27,562	O&M Composite	\$23,458	\$3,551	\$108	\$1,119	(\$674)
91		13	Office	\$223,870	O&M Composite	\$190,534	\$28,844	\$875	\$9,091	(\$5,473)
92		14 15	Insurance	\$85,000	O&M Composite	\$72,343	\$10,952	\$332 \$152	\$3,452	(\$2,078)
93		16	Legal Expenses Training	\$39,000 \$42,800	O&M Composite O&M Composite	\$33,193 \$36,427	\$5,025 \$5,514	\$152 \$167	\$1,584 \$1,738	(\$954) (\$1,046)
95		17	Total Composite Expenses		O&IVI Composite	\$789,986	\$119,591	\$3,627	\$1,738	(\$22,693)
96		18	Total Composite Expenses	3920,202		\$765,560	\$113,331	\$3,027	\$57,091	(\$22,093)
97		19	Subtotal O&M, Capital, Non-Operating	\$10,896,569		\$7,161,733	\$1,084,168	\$32,885	\$341,691	\$2,276,092
98		20	Expense Allocation			65.7%	9.9%	0.3%	3.1%	20.9%
99		21							0.2,1	
100		22	Payroll - Salaries/Benefits/Taxes	\$3,179,691	Exp Composite	\$2,032,448	\$307,679	\$9,333	\$96,969	\$733,262
101		23	Engineering							
102		24	Engineering	\$215,000	Exp Composite	\$137,427	\$20,804	\$631	\$6,557	\$49,581
103		25	Consulting	\$185,380	Exp Composite	\$118,494	\$17,938	\$544	\$5,653	\$42,750
104		26	Non-Operating Revenue							
105		27	Late Charges	(\$65,000)	Exp Composite	(\$41,548)	(\$6,290)	(\$191)	(\$1,982)	(\$14,990)
106 107		28	Trip Charges	(\$26,523)	Exp Composite	(\$16,953)	(\$2,566)	(\$78)	(\$809)	(\$6,116)
107		29 30	Call-Out Charges Returned Item Charges	(\$2,500) (\$2,500)	Exp Composite	(\$1,598) (\$1,598)	(\$242) (\$242)	(\$7) (\$7)	(\$76) (\$76)	(\$577) (\$577)
109		31	Hydrant Meter Repairs	(32,300)	Exp Composite Accounts	(\$1,3 9 8) \$0	\$0	\$0	\$0	\$0
110		32	Field Service Charges	(\$1,591)	Exp Composite	(\$1,017)	(\$154)	(\$5)	(\$49)	(\$367)
111		33	Bad Debt Recovery	(\$2,652)	Exp Composite	(\$1,695)	(\$257)	(\$8)	(\$43)	(\$612)
112		34	Retirees Health Benefits - OPEB	(\$65,376)	Exp Composite	(\$41,788)	(\$6,326)	(\$192)	(\$1,994)	(\$15,076)
113		35	Other Income	(\$25,750)	Exp Composite	(\$16,459)	(\$2,492)	(\$76)	(\$785)	(\$5,938)
114		36	Rental Income	(\$127,308)	Exp Composite	(\$81,375)	(\$12,319)	(\$374)	(\$3,882)	(\$29,358)
115		37	Southpark Well - M24	(\$5,517)	Exp Composite	(\$3,526)	(\$534)	(\$16)	(\$168)	(\$1,272)
116		38	Knightsen Well - M25	(\$5,252)	Exp Composite	(\$3,357)	(\$508)	(\$15)	(\$160)	(\$1,211)
117		39	Willow Park Marina Well - M27	(\$10,821)	Exp Composite	(\$6,917)	(\$1,047)	(\$32)	(\$330)	(\$2,495)
118		40	Reimbursement from Developers	(\$400,000)	Exp Composite	(\$255,679)	(\$38,706)	(\$1,174)	(\$12,199)	(\$92,243)
119		41	Total Non-Operating	\$2,839,281		\$1,814,859	\$274,740	\$8,333	\$86,588	\$654,761
120		42	Transfers to (Ifram) December	(61 440 004)	Fun Commonit:	(épar con)	(6140 433)	(\$4.350)	(644.454)	(6222.020)
121 122		43 44	Transfers to/(from) Reserves	(\$1,448,081)	Exp Composite	(\$925,608)	(\$140,122) \$0	(\$4,250) \$0	(\$44,161) \$0	(\$333,939) \$0
123		44 45	Emergency Reserve - Tier 1	\$1,000,000	Average Day	\$1,000,000	\$0	\$0	\$0	\$0
124		46	Total Revenue Requirement	\$13,287,769		\$9,050,983	\$1,218,786	\$36,968	\$384,117	\$2,596,914
125		47		\$25,257,765		43,033,303	ψ±,2±3,700	\$10,306,737	\$384,117	\$2,596,914
126		48				% (of revenue requirement		7 1/227	22.4%
127		49				/4.		nsumption Charge COS		Service Charge COS

	Α	В	С	D	Е	F	G	Н
1	Diablo '	Wat	er District				-	
2			Model					
3	Tab 8 -	Load	d Factors					
4								
5				Lev	els of Demand (hcf)	-	
6				Average	Maximum	Maximum		
7				Day	Day	Hour		
8				a	b	С		
9		1	Demand by Customer Category (hcf)				
10		2	Residential - SF	5,688	8,485	17,829		
11		3	Residential - MF	194	198	180		
12		4	Non Residential	277	490	221		
13		5	Hydrant	211	400	600		
14		6	Irrigation	682	1,354	1,622		
15		7	Total	7,052	10,927	20,453		
16		8	Ratio of Flows to Average Day					
17		9	Residential - SF	1.00	1.49	3.13		
18		10	Residential - MF	1.00	1.02	0.93		
19		11	Non Residential	1.00	1.77	0.80		
20		12	Hydrant	1.00	1.89	2.84		
21		13	Irrigation	1.00	1.98	2.38		
22		14	Total	1.00	1.55	2.90		
23		15						
24			Level of Service	7,052	10,927	20,453		
25			Average Day Demand	7,052	7,052	7,052		
26		18	Ratio of Level of Service to Average	1.00	1.55	2.90		
27								
28								
29	l				Der	mand Service Lev	/els	
30				Load	Average	Maximum	Maximum	
31			Allocation Basis	Factors	Day	Day	Hour	Totals
32				a	b	С	d	е
33		1	Average Day	1.00	1.00			1.00
34		2	Allocation %		100%			100%
35		3						
36		4	Maximum Day	1.55	1.00	0.55	·	1.55
37		5	Allocation %		64.5%	35.5%		100%
38		6						
39		7	Maximum Hour	2.90	1.00	0.55	1.35	2.90
40		8	Allocation %		34.5%	18.9%	46.6%	100%
41								

	Α	В	С	D	E	F	G	Н
42		1			L		0	
43				Average	Maximum	Maximum		
44			Flow per Customer	Day	Day	Hour		
45			Residential - SF		-			
46			hcf per day	5,688	8,485	17,829		
47			hcf per month	170,627	254,549		x 30 days	
48			# of Accounts	12,075	12,075			
49			Average flow per Acct (hcf/mo)	14.0	21.0	21+	hcf per month -	: Monthly bills
50								
51			Residential - MF					
52			hcf per day	194	198	180		
53			hcf per month	5,819	5,953			
54			# of Accounts	21	21			
55		-	Average flow per Acct (hcf/mo)	277.0	283.0	283+		
56								
57			Non Residential	277	100	224		
58		-	hcf per day	277	490	221		
59 60		-	hcf per month	8,313	14,691			
61			# of Accounts Average flow per Acct (hcf/mo)	246 34.0	60.0	60+		
62		-	Average now per Acct (nci/mo)	34.0	60.0	00 +		
63			Irrigation					
64		+	hcf per day	682	1,354	1,622		
65		1	hcf per month	20,465	40,610	1,022		
66			# of Accounts	181	181			
67			Average flow per Acct (hcf/mo)	113.0	225.0	225+		
68			rate of the state (see, see,					
69			Hydrant					
70			hcf per day	211	400	600		
71			hcf per month	6,344	12,000			
72			# of Accounts	55	55			
73			Average flow per Acct (hcf/mo)	115.0	218.0	218+		
74								
75			Combined					
76			hcf per day	7,052	10,927	20,453		
77			hcf per month	211,569	327,802			
78			# of Accounts	12,577	12,577			
79		1	Average flow per Acct (hcf/mo)	17.0	26.0	26+		
80		-					ļ	
81								
82		-						
83 84		-						
85		-						
86		+						
87		\vdash						
88		\vdash						
89		\vdash						
90		\vdash						
91								
92		\vdash						
<i>y</i> -		_	l	l			1	1

ı	Α	В	С	D	E	F	G	Н	1	J
1	Diablo Wat	er [District							
2	Water Rate	Mo	odel							
3			imption Charges							
4			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
5										
6				Average	Maximum	Maximum				
7			Consumption Charge Cost of Service	Day	Day	Hour	Total			
8			Consumption Charge Cost of Service	a	b		d	1		
9		1	Operations & Maintenance	\$7,161,733	\$1,084,168	c \$32,885	\$8,278,786			
10		1				\$32,003 \$0				
		2	Debt Service	\$0	\$0		\$0			
11		3	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0			
12	-	4	Non-Operating Revenue	\$1,814,859	\$274,740	\$8,333	\$2,097,932			
13		5	Transfers to/(from) Reserves	\$74,392	(\$140,122)	(\$4,250)	(\$69,980)			
14		6	Total Consumption Charge COS	\$9,050,983	\$1,218,786	\$36,968	\$10,306,737	TRUE		
15		7								
16		8	Units of Service (hcf)							
17		9	Residential - SF	5,688	8,485	17,829				
18		10	Residential - MF	194	198	180				
19		11	Non Residential	277	490	221				
20		12	Hydrant	211	400	600				
21		13	Irrigation	682	1,354	1,622	_			
22		14		7,052	10,927	20,453				
23		15	Proportional Allocation Factors							
24		16	Residential - SF	80.65%	77.65%	87.17%				
25		17	Residential - MF	2.75%	1.82%	0.88%				
26		18	Non Residential	3.93%	4.48%	1.08%				
27		19	Hydrant	3.00%	3.66%	2.93%			1	
28		20	Irrigation	9.67%	12.39%	7.93%			i e	1
29		21		100.00%	100.00%	100.00%				
30		22								
31		23	Residential - SF							
32		24	Operations & Maintenance	\$5,775,835	\$841,893	\$28,667	\$6,646,395			
33		25	Debt Service	\$0,775,835	\$0	\$28,007	\$0,040,393			
34		26	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0 \$0			
		27								
35			Non-Operating Revenue	\$1,463,657	\$213,345	\$7,265	\$1,684,266			
36		28	Transfers to/(from) Reserves	\$59,996	(\$108,809)	(\$3,705)	(\$52,518)			
37		23	Residential - Single Family	\$7,299,488	\$946,428	\$32,227	\$8,278,142			
38		24			Ar	inual water use (hcf)	2,075,965			
39		25				\$ per hcf	\$3.99			
40			Residential - MF							
41		27	Operations & Maintenance	\$196,983	\$19,688	\$290	\$0			
42		28	Debt Service	\$0	\$0	\$0	\$0			
43		29	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0			
44		30	Non-Operating Revenue	\$49,917	\$4,989	\$74	\$0			
45		31	Transfers to/(from) Reserves	\$2,046	(\$2,545)	(\$38)	\$0			
46		24	Residential - Multi Family	\$248,946	\$22,133	\$326	\$271,405			
47		25			Ar	inual water use (hcf)	70,800			
48		26				\$ per hcf	\$3.83			
49		27	Non Residential			• •				
50		28	Operations & Maintenance	\$281,410	\$48,587	\$355	\$0			
51		29	Debt Service	\$0	\$0	\$0	\$0			
52		30	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0			
53		31	Non-Operating Revenue	\$71,312	\$12,313	\$90	\$0	l		
54		32	Transfers to/(from) Reserves	\$2,923	(\$6,280)	(\$46)	\$0 \$0			
55		25	Non Residential	\$355,645	\$54,620	\$399	\$410,664	-	 	
56		26		450ردددد		nual water use (hcf)	101,145	—		
57		26 27			Ar	(ncr) \$ per hcf		 	 	
58			Hydrant			ş per ncr	34.06	1		
58			Hydrant	6244 711	620.500	****	40	 		
		29	Operations & Maintenance	\$214,744	\$39,689	\$965	\$0			
60		30	Debt Service	\$0	\$0	\$0	\$0	l	-	
61		31	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0	ļ	-	
62		32	Non-Operating Revenue	\$54,419	\$10,058	\$244	\$0			
63		33	Transfers to/(from) Reserves	\$2,231	(\$5,130)	(\$125)	\$0			
64			Hydrant	\$271,394	\$44,617	\$1,084	\$317,095			
65		27			Ar	inual water use (hcf)	77,184			
66		28				\$ per hcf	\$4.11			
67			Irrigation							
68		30	Operations & Maintenance	\$692,761	\$134,311	\$2,608	\$0			
69		31	Debt Service	\$0	\$0	\$0	\$0			
70		32	Capital Expenses (PayGo)	\$0	\$0	\$0	\$0			
71		33	Non-Operating Revenue	\$175,553	\$34,036	\$661	\$0			
72		34	Transfers to/(from) Reserves	\$7,196	(\$17,359)	(\$337)	\$0			
73			Irrigation	\$875,510	\$150,988	\$2,932	\$1,029,431			
74		28	<u>.</u>	,,. <u></u>		inual water use (hcf)			i	
75		29			Α.	\$ per hcf		1		
76		30				y per ner	y-1.13		1	
77			Grand Total Consumption Charge COS	\$9,050,983	\$1,218,786	\$36,968	\$10,306,737	\$0.00		
78		۷٥	Grand Total Consumption Charge COS	855,050,55	γ1,410,78 0	805,066	710,500,/3/	ŞU.UU		
/0										

	Α	В	С	D	E	F	G	Н	I	J
79										
80				Revenue	Revenue at Current		Cost		Difference	
81			Components of Rate Structure	Rates w/ Ra	Rates w/ Rate Increases		of Service		COS Minus Current	
82				ä	b	С	d	e	f	
83		1	Water Charge Revenue	\$10,031,275	75.5%	\$10,306,737	77.6%	\$275,462	2.7%	
84		2	Service Charge Revenue	\$3,256,494	24.5%	\$2,981,032	22.4%	(\$275,462)	-8.5%	
85		3	Tota	\$13,287,769	100.0%	\$13,287,769	100.0%	\$0	0.0%	7.0833%
86		4								
87		5	Water Charge Revenue							
88		6	Residential	\$8,016,746	79.9%	\$8,278,142	80.3%	\$261,397	3.3%	
89		7	Multi Family	\$287,233	2.9%	\$271,405	2.6%	(\$15,828)	-5.5%	
90		8	Non Residential	\$406,787	4.1%	\$410,664	4.0%	\$3,877	1.0%	
91		9	Irrigation	\$1,007,446	10.0%	\$1,029,431	10.0%	\$21,985	2.2%	
92		10	Hydrant	\$313,062	3.1%	\$317,095	3.1%	\$4,032	1.3%	
93		11		\$10,031,275	100.0%	\$10,306,737	100.0%	\$275,462	2.7%	
94										

	٨	В	С	Б.	E	F	· ·	- 11	Т ,	
1	A		C	D	<u> </u>	Г	G	Н	ļ !	,
-		lo Water District								
2		er Rate Model								
	ıab .	LO. Fixed Monthly Charges								
5										
6		Account and EMU Summary								
7			# of	Matau	Compositus					
8		Service Size	# or Accounts	Meter Ratings (gpm)	Capacity Multiplier*	EMUs				
9		Size		b	c = b ÷ 20	a * c				
10		5/8" meters	a 10,492	20	1.00	10,492	C712-15 Singleje	at Tuno		
11		1" meters	132	50	2.50	330	C712-15 Singleje			
12		1" w/ Fire meters	1,727	20	1.00	1,727	C712-15 Singleje			
13		1 1/2" meters	58	100	5.00	288	C712-15 Singleje			
14		2" meters	64	160	8.00	511	C712-15 Singleje			
15		3" meters	13	350	17.50	220	Compound Type			
16		4" meters	4	600	30.00	126	Compound Type			
17		6" meters	0	1350	67.50	0	Compound Type			
18		8" meters	1	2800	140.00	147	Turbine Class II			
19		10" meters	0	4200	210.00	0	Turbine Class II			
20		12" meters	0	5300	265.00	0	Turbine Class II			
21		Fire Services [1]	69	23.6	1.18	82	Set to maintain	same ratio		
22		Fire Hydrant Meters [2]	44	350	17.50	770	Same as 3 inch r	neter		
23		Total Accounts	12,604		Total EMUs	14,693				
24										
25		Units Costs	\$384,117			\$2,596,914				
26										
27		Monthly Cost								
28		per Account	\$2.54							
29		per EMU				\$14.73				
30										
31										
32										
33										
34		Meter Charge Unit Cost Calculation								
35			Service Char	ge Components	Total Service					
36			Accounts	Capacity	Charge					
37		Operations & Maintenance	\$341,691	(\$205,730)	\$135,960	From Table 9				
38		Debt Service	\$0	\$289,095		From Table 9				
39		Capital Expenses (PayGo)	\$0	\$2,192,728		From Table 9				
40		Non-Operating Revenue	\$86,588	\$654,761		From Table 9				
41		Transfers to/(from) Reserves	(\$44,161)	(\$333,939)		From Table 9				
42		Service Charge Expenses	\$384,117	\$2,596,914	\$2,981,032		\$0			
43		% of Component	13%	87%	100%					
44										
45		Units of Service	12,604	14,693						
46			Accounts	EMUs						
47		Adamatic Cont								
48		Monthly Cost	43.54							
49 50		per Account	\$2.54	614.73						
51		per EMU		\$14.73						
		Expenses from Tab 8. Allocations								
52 53		expenses from Fab 8. Allocations								
23										

	Α	В	С	D	Е	F	G	Н	I	J
54										
55										
56										
57				Account	Ca	Capacity Component		Proposed	Total	
58		Service	% of	Component		Capacity	Capacity	Service Charges	Current	\$
59		Size	Meters	(\$/mo.)	\$/EMU	Multiplier	Total	(\$/mo.)	Charge	Difference
60				a	b	С	d = b * c	e = a + d	f	g = e - f
61		5/8" meters	83.2%	\$2.54	\$14.73	1.00	\$14.73	\$17.27	\$17.52	(\$0.25)
62		1" meters	1.0%	\$2.54	\$14.73	2.50	\$36.82	\$39.36	\$43.80	(\$4.44)
63		1" w/ Fire meters	13.7%	\$2.54	\$14.73	1.00	\$14.73	\$17.27	\$17.52	(\$0.25)
64		1 1/2" meters	0.5%	\$2.54	\$14.73	5.00	\$73.64	\$76.18	\$87.60	(\$11.42)
65		2" meters	0.5%	\$2.54	\$14.73	8.00	\$117.83	\$120.37	\$140.16	(\$19.79)
66		3" meters	0.1%	\$2.54	\$14.73	17.50	\$257.75	\$260.29	\$262.80	(\$2.51)
67		4" meters	0.0%	\$2.54	\$14.73	30.00	\$441.85	\$444.39	\$438.00	\$6.39
68		6" meters	0.0%	\$2.54	\$14.73	67.50	\$994.17	\$996.71	\$876.00	\$120.71
69		8" meters	0.0%	\$2.54	\$14.73	140.00	\$2,061.97	\$2,064.51	\$1,401.60	\$662.91
70		10" meters	0.0%	\$2.54	\$14.73	210.00	\$3,092.96	\$3,095.50	\$2,014.80	\$1,080.70
71		12" meters	0.0%	\$2.54	\$14.73	265.00	\$3,903.02	\$3,905.56	\$3,766.80	\$138.76
72		Fire Services	0.5%	\$2.54	\$14.73	1.18	\$17.38	\$19.92	\$20.69	(\$0.77)
73		Fire Hydrant Meters	0.3%	\$2.54	\$14.73	17.50	\$257.75	\$260.29	\$262.80	(\$2.51)
74										