

Draft Report



City of Stockton
Municipal Utilities Department
Comprehensive Wastewater
Rate Study
August 2024





August 12, 2024

Ms. Deedee Antypas
Deputy Director of Wastewater Operations
City of Stockton Municipal Utilities Department
2500 Navy Drive
Stockton, CA 95206

Subject: Wastewater Draft Rate Study Report

Dear Ms. Antypas:

HDR Engineering, Inc. (HDR) is pleased to present to the City of Stockton Municipal Utilities Department (Department) the draft report for the comprehensive wastewater rate study (Study). The Department's comprehensive study was developed to provide cost-based rates that generate sufficient revenue to fund the operation and maintenance and capital needs of the wastewater utility. More specifically, the study was designed to develop proportional rates for the Department's customers and specific rate schedules. This report outlines the overall approach used to achieve these objectives, along with our findings, conclusions, and recommendations.

The costs associated with providing wastewater services to the Department's customers has been developed based on Department specific information and is included within the development of the proposed rates. The Study was developed utilizing industry recognized generally accepted rate setting principles and methodologies as outlined in the Water Environment Federation's Financing Charges for Wastewater Systems Manual of Practice No. 27 tailored to the Department's specific wastewater system and customer characteristics. This report provides the basis for developing and implementing wastewater rates which are cost-based, proportional, and defensible for the Department's customers.

We appreciate the assistance provided by the Department's project team in the development of the Study. More importantly, HDR appreciates the opportunity to provide these technical and professional services to the City of Stockton Municipal Utilities Department.

Sincerely yours,
HDR Engineering, Inc.

A handwritten signature in black ink, appearing to read 'Shawn Koorn'.

Shawn Koorn
Associate Vice President

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Executive Summary

Introduction

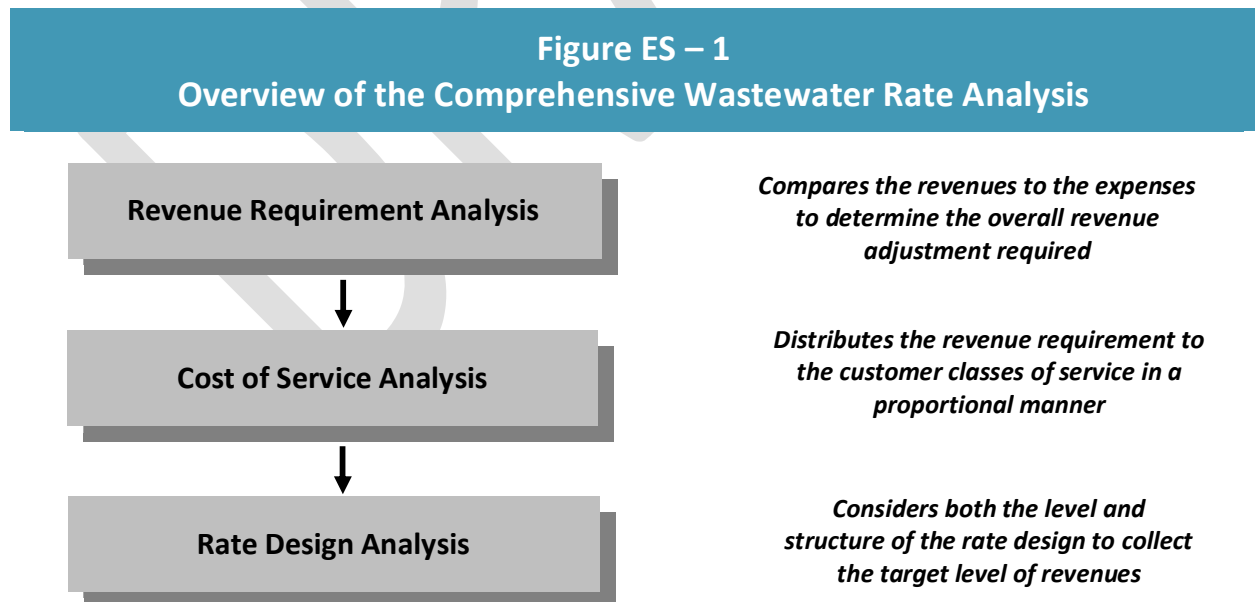
HDR Engineering, Inc. (HDR) was retained by the City of Stockton Municipal Utilities Department (Department) to conduct a comprehensive wastewater rate study (Study). The main objectives of the Study were to:

- Develop a projection of wastewater revenues to support the Department’s operating and capital costs
- Proportionately distribute the costs of providing wastewater service to the customers receiving service
- Propose cost-based and proportional wastewater rates for a multi-year time period that are in compliance with State law

The Department owns, operates, and maintains the wastewater system, which provides services to customers within the City of Stockton and the surrounding area. The costs associated with providing wastewater service to the Department’s customers have been based on the information developed and provided by City staff and are the basis for the proposed rates.

Overview of the Rate Study Process

A comprehensive rate study uses three interrelated analyses to address the adequacy and proportionality of a utility’s rates. These three analyses are a revenue requirement analysis, a cost of service analysis, and a rate design analysis. These three analyses are illustrated below in Figure ES - 1.



The above framework was utilized in the development of the Study for reviewing and evaluating the Department's wastewater rates.

Key Wastewater Rate Study Results

The Study technical analysis was developed based on the operating and maintenance (O&M) and capital costs necessary to provide wastewater services to the Department's customers. The wastewater analysis resulted in the following findings, conclusions, and recommendations.

- A revenue requirement analysis was developed for the projected time period of FY 2023-24 through FY 2032-33 for the wastewater utility.
- The Department's FY 2023-24 and FY 2024-25 wastewater utility adopted budgets were used as the starting point of the analysis.
- Operation and maintenance (O&M) expenses are projected to increase at inflationary levels with no assumed changes to levels of service or anticipated extraordinary expenses.
- A cost of service analysis was developed to review the equity of the existing rates and to proportionately distribute the revenue requirement between the identified wastewater customer classes of service and customers within each class.
- The results of the cost of service analyses provided the unit costs (i.e., cost basis) which were used to establish the proposed wastewater rates for each customer class of service.
- Previous droughts and State mandated water consumption reductions, along with the number of customers by customer class, have impacted customer water consumption levels since the prior study, which in turn has changed the discharge patterns of the Department's customers and, therefore, the volume related revenues and treatment expenses for the wastewater utility.
- The Study has developed proposed rates for the FY 2024-25 – FY 2028-29 time period for each customer class of service.
- The proposed wastewater revenue adjustments average 4.0%, annually, from FY 2024-25 through FY 2028-29.

Summary of the Wastewater Revenue Requirement Analysis

The Department's wastewater utility revenue requirement analysis is the first analytical step in the comprehensive rate study process. The revenue requirement analysis determines the adequacy of the current wastewater rates to fund current and future costs related to both O&M and capital needs. From this comparison, a determination can be made as to the overall level of wastewater rate revenue adjustments needed to provide adequate and prudent funding for the wastewater utility.

For the Study, the revenue requirement was developed for the budgeted years FY 2023-24 and FY 2024-25 and a projected time period (FY 2025-26 – FY 2032-33). As a practical matter, a multi-year time frame is recommended in an attempt to identify major expenses that may be on the horizon. By anticipating future financial requirements, the Department may begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates.

While a long-term time period (i.e., 10-years) was developed, the focus of the Study was on the next five-year rate setting period of FY 2024-25 – FY 2028-29.

The revenue requirement analysis was developed using the “cash basis” approach. The cash basis approach is an industry standard approach and one of the most commonly used approaches by municipal utilities to set their revenue requirement. Under this approach, the revenues of the utility must be sufficient to recover all cash needs, including O&M expenses, transfer payments, annual debt service payments, and capital projects funded through rates (rate funded capital). The primary financial inputs in the development of the revenue requirement were the Department’s FY 2023-24 and FY 2024-25 budget documents, historical billed customer and consumption data, and the Department’s wastewater capital improvement plan. Budgeted O&M expenses were projected using inflationary factors for the Department’s various expenses to provide wastewater collection, conveyance, treatment, and disposal services over the projected time period. These inflationary factors were based on historical Department specific increases in costs and planned changes based on City of Stockton planning and financial projection studies and analyses.

The proper and adequate funding of capital projects is important to help minimize rate increases over time. General financial guidelines state that, at a minimum, a utility should fund an amount equal to, or greater than, the annual depreciation expense through rates. The annual depreciation expense reflects the current investment in plant facilities in service being depreciated or “losing” their useful life. This portion of plant investment needs to be replaced to maintain the existing level of infrastructure (and service levels). However, it must be kept in mind that, in theory, the annual depreciation expense reflects an investment in infrastructure that was placed in service an average of 15 years ago, assuming a 30-year useful, depreciable, life. Simply funding an amount equal to the annual depreciation expense will not be sufficient to fund the replacement of an existing or depreciated facility. Therefore, consideration should be given to funding within rates some amount greater than the annual depreciation expense for renewals and replacements.

As a part of this Study, the Department made a concerted effort to increase the overall level of “pay-as-you-go” (rate) funding as part of the Department’s capital improvement plan to maintain the wastewater system (e.g., renewal and replacement needs). Provided below in Table ES - 1 is a summary of the capital funding analysis. This shows the annual level of capital projects identified by the Department, the other funding sources (available reserves), and the amount of rate funded capital over the five-year rate setting period. A more detailed discussion of the capital funding plan is included in Section 3.5 of this report.

Table ES – 1						
Summary of the Wastewater Annual Rate Funded Capital (\$000)						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Total Capital Improvement Projects	\$15,000	\$20,579	\$35,416	\$37,900	\$35,000	\$19,500
Less: Other Funding	0	4,579	18,416	19,900	16,500	0
Total Rate Funded Capital	\$15,000	\$16,000	\$17,000	\$18,000	\$18,500	\$19,500

As a point of reference, the Department’s annual depreciation expense is approximately \$12.9 million (FY 2022-23). The Study has placed the Department’s rate funding for capital improvements at \$15.0 million and increases annually over the Study time period to prudently fund capital renewal and replacement needs. In developing this funding plan, HDR and the Department have attempted to minimize rate impacts while funding the necessary capital improvement plan projects of the Department. HDR has worked with the Department’s financial staff and external financial advisors to develop the proposed financing plan. It is important to note that HDR is not acting in a municipal advisory role to the Department.

Given a projection of O&M and capital expenses, a summary of the wastewater revenue requirement analysis was developed. Provided below in Table ES - 2 is a summary of the revenue requirement analysis for the Department’s wastewater utility.

Table ES - 2
Summary of the Wastewater Revenue Requirement Analysis (\$000)

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Revenues						
Rate Revenues	\$90,747	\$91,655	\$92,571	\$93,497	\$94,432	\$95,376
Other Revenues	<u>2,615</u>	<u>2,669</u>	<u>2,566</u>	<u>2,538</u>	<u>2,287</u>	<u>1,975</u>
Total Revenues	\$93,362	\$94,324	\$95,137	\$96,035	\$96,719	\$97,352
Expenses						
O&M Expenses	\$72,510	\$77,803	\$80,837	\$83,945	\$87,123	\$90,434
Rate Funded Capital	15,000	16,000	17,000	18,000	18,500	19,500
Net Annual Debt Service	5,687	7,502	7,683	7,684	7,686	7,688
To / (From) Reserves	<u>166</u>	<u>(4,843)</u>	<u>(2,830)</u>	<u>(1,919)</u>	<u>(550)</u>	<u>393</u>
Total Expenses	\$93,362	\$96,462	\$102,691	\$107,709	\$112,759	\$118,015
Bal./(Def.) of Funds	\$0	(\$2,139)	(\$7,554)	(\$11,674)	(\$16,040)	(\$20,664)
Bal. as a % of Rate Rev.	0.0%	2.3%	8.2%	12.5%	17.0%	21.7%
Proposed Revenue Adjustment						
	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Add'l Rev. from Adjustment	\$0	\$2,139	\$7,554	\$11,674	\$16,040	\$20,664
Total Bal./(Def.) of Funds	\$0	\$0	\$0	\$0	\$0	\$0

As can be seen, the revenue requirement has summed the O&M expense, rate funded capital, net debt service, and reserve funding. The total revenue requirement is then compared to the total sources of funds, which include the rate revenues, at present rate levels, and other miscellaneous revenues. From this comparison, a balance or deficiency of funds in each year can be determined. This balance or deficiency of funds is then compared to the current level of rate revenues to determine the level of adjustment needed to meet the revenue requirement. It is important to note that the “Bal. / (Def.) of Funds” row is cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years. Over this Study time period, the total deficiency of rate revenue is 21.7%. As a point of reference, the revenue adjustment for FY 2024-25, if adopted by the City Council, would be implemented in December 2024 for the remainder of FY 2024-25.

Based on the revenue requirement analysis developed herein, HDR has concluded that the Department will need to adjust the level of wastewater revenues received over the next five fiscal years (FY 2024-25 – FY 2028-29). HDR has reached this conclusion for the following reasons:

- Adjustments are necessary to fund the Department’s capital needs, of which is driven by completing the RWCF Modification Project upgrades, annual system renewal and replacement needs, and major projects like the Fourteen Mile Slough Sanitary Pump Station Rebuild and Westside Interceptor Parallel Force Main projects.
- Adjustments are necessary to maintain prudent funding of annual inflationary increases to O&M expenses to maintain wastewater services for the Department’s customers.

- The proposed adjustments maintain the Department’s strong financial health (e.g., debt service coverage ratios) and provide long-term, sustainable funding levels for the Department.

In reaching this conclusion, HDR would recommend that the Department adopt the proposed revenue adjustments for FY 2024-25 through FY 2028-29 to provide sufficient funding for the O&M and capital improvement needs over the Study time period. A more detailed discussion of the development of the revenue requirement is provided in Section 3 of this report.

Summary of the Wastewater Cost of Service Analysis

A cost of service analysis determines the proportional distribution of the revenue requirement to the identified customer classes of service to establish the proposed wastewater rates. The objective of the cost of service analysis is different from determining the revenue requirement. Whereas the revenue requirement analysis determines the utility’s overall revenue needs, the cost of service analysis determines the proportional distribution of the revenue requirement to establish proposed rates for the proposed time period. In this case, the revenue requirement for FY 2024-25, the first year of the proposed rate transition plan, was used for establishing the cost of service analysis.

In summary form, the cost of service analysis began by functionalizing the revenue requirement for the wastewater system. As explained in more detail later in this report, the functionalized revenue requirement is then allocated to the appropriate cost component(s). The individual functional allocated totals are proportionately distributed to the identified customer classes of service based on each customer class’s use of or demand placed on the system. The Department’s customer classes are based on the current rate schedules which reflects the different types of customers served. This includes single family and condos, multi-family, apartments, commercial, and industrial customers. The distributed expenses for each customer class were then aggregated to determine each customer class’s overall revenue responsibility. Table ES - 3 provides the summary of the cost of service analysis completed for the Department’s wastewater utility customers.

Table ES - 3
Summary of the Wastewater Cost of Service Analysis (\$000)

Class of Service	Current Rate Revenues	Distributed Costs	\$ Difference	% Difference
Single Family & Condo	\$57,144	\$58,836	(\$1,691)	3.0%
Multi-Family	5,496	5,539	(43)	0.8%
Apartments	16,548	16,553	(4)	0.0%
Com / Inst				
Low Strength	\$372	\$394	(\$21)	5.7%
Medium Strength	4,807	4,837	(30)	0.6%
High Strength	1,895	1,833	62	-3.3%
Schools	933	926	7	-0.7%
Industrial	<u>4,459</u>	<u>4,876</u>	<u>(417)</u>	9.4%
Total	\$91,655	\$93,793	(\$2,139)	2.3%

The results of the cost of service analysis indicate cost differences between the customer classes of service. Given the requirements of California Constitution Article XIII D, Section 6 (commonly referred to as Proposition 218), the results of the wastewater cost of service analysis are used to establish the proposed rates. As noted in the cost of service chapter of this report, the implementation of cost of service adjustments will impact the overall customer bill and revenue generation for the wastewater utility. These results are driven by the Department's system and customers characteristics, which have changed since the prior study. Given the development of the cost of service analysis, HDR would recommend the implementation of the proposed wastewater rates based on the Study results. A detailed discussion of the development of the cost of service analysis is provided in Section 4 of this report.

Summary of the Wastewater Rate Designs

The final step of the comprehensive rate study process is the design of the wastewater rates to collect the desired levels of revenue, based on the results of the revenue requirement and cost of service analyses. The revenue requirement analysis provided a set of recommendations related to annual revenue adjustments, while incorporating the cost of service results and implementing interclass adjustments to reflect the proportionality of each customer class of service.

The Department currently has a rate structure for each of the customer classes of service. For residential customers, which includes Single-Family, Condominiums, Multi-Family, and Apartments, a monthly flat rate is charged on a per living unit basis. It is important to understand that each customer class has a separate rate given different customer characteristics, such as assumed volume contributions, as outlined in the cost of service analysis. Within the Commercial/Institutional customer class, there are four subclasses of customers, based on the type of activity and the strength of wastewater they discharge into the Department's wastewater

system. These customers are charged a monthly fixed charge as well as a consumption charge based on the estimated discharge of wastewater in hundred cubic feet (CCF) and the strength of the customer's discharges, which are classified as low, medium, or high. Schools are charged a fixed charge as well as a variable charge based on their projected average daily attendance. Finally, Industrial customers are charged on a fixed and consumption-based approach, including a charge based on the actual strength of the wastewater discharged to the Department's system.

Given the results of the revenue requirement and cost of service analyses, proposed rates have been developed that reflect the proportional distribution of the costs of providing wastewater service to the different customer classes of service. It is important to note that the structure of the proposed rates have not changed, and it is not recommended to do so at this time. Therefore, only the level of rates has been adjusted in order to meet the revenue requirement of the Department's wastewater utility. Furthermore, the rates for FY 2024-25 are based on the unit costs developed in the cost of service analysis. The proposed wastewater rates, thereafter, are increased by the annual revenue requirement adjustment.

Provided in Table ES – 4 is a summary of the current and proposed rates for the Residential customer class. Notably, the proposed Non-City customer rates are based on the agreements between the County and the City and reflect the proportional use of the Department's wastewater system. Due to these agreements and that the cost of service unit costs are blended rates, the differential between the City and Non-City customer rates will not match the average unit costs exactly. The rate design reflects the agreement and calculation of the proposed rates for City and Non-City customers.

Table ES – 4
Summary of the Present and Proposed Residential Wastewater Rates
(\$/Living Unit)

	Present Rates	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Single Family & Condo						
City Customer	\$55.68	\$57.36	\$59.65	\$62.04	\$64.52	\$67.10
Non-City Customer	50.77	52.30	54.39	56.57	58.83	61.18
Multi-Family						
City Customer	\$52.45	\$52.86	\$54.97	\$57.17	\$59.46	\$61.84
Non-City Customer	47.05	47.42	49.32	51.29	53.34	55.47
Apartments						
City Customer	\$47.57	\$47.57	\$49.47	\$51.45	\$53.51	\$55.65
Non-City Customer	41.75	41.75	43.42	45.16	46.97	48.85

Provided in Table ES - 5 is a summary of the current and proposed Commercial rates, which also include City and Non-City rates as mentioned previously.

Table ES – 5						
Summary of the Present and Proposed Commercial/Institutional Wastewater Rates						
	Present Rates	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Base Charge (\$/Account)						
City Customer	\$26.83	\$26.91	\$27.99	\$29.11	\$30.27	\$31.48
Non-City Customer	23.56	23.63	24.58	25.56	26.58	27.64
Consumption Charge (\$/CCF)						
Low Strength	\$2.22	\$2.40	\$2.50	\$2.60	\$2.70	\$2.81
Medium Strength	2.70	2.75	2.86	2.97	3.09	3.21
High Strength	4.54	4.42	4.60	4.78	4.97	5.17
Schools (\$ / ADA)	1.30	1.29	1.34	1.39	1.45	1.51

Similar to how the Residential and Commercial customer class rates were developed, the Industrial rates were increased according to the results of the cost of service analysis. Table ES – 6 below shows a summary of the present and proposed Industrial rates.

Table ES – 6						
Summary of the Present and Proposed Industrial Wastewater Rates						
	Present Rates	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Admin / Stand-by Charge						
Base Charge	\$26.83	\$26.91	\$27.99	\$29.11	\$30.27	\$31.48
Flow - \$ / mg	864.80	945.76	983.59	1,022.93	1,063.85	1,106.40
BOD - \$ / 1,000 lbs	140.13	153.25	159.38	165.76	172.39	179.29
SS - \$ / 1,000 lbs	102.88	112.51	117.01	121.69	126.56	131.62
Consumption Charge						
Flow - \$ / mg	\$748.52	\$818.59	\$851.33	\$885.38	\$920.80	\$957.63
BOD - \$ / 1,000 lbs	52.14	57.02	59.30	61.67	64.14	66.71
SS - \$ / 1,000 lbs	83.45	91.26	94.91	98.71	102.66	106.77

The development of the rate designs is outlined in detail in Section 5 of this report.

1 Introduction and Overview

1.1 Introduction

HDR was retained by the City of Stockton Municipal Utilities Department to conduct a comprehensive wastewater rate study. The objective of the Study was to review the Department's operating and capital costs to develop a financial plan for the wastewater utility on a standalone basis as well as cost-based rates that comply with State law. The Study reviewed the adequacy of the existing wastewater rates and provides the framework, cost basis, and proportionality for the proposed wastewater rates.

The Department owns and operates the wastewater system in Stockton, California and includes the collection, conveyance, treatment, and disposal of wastewater generated by properties within the city and certain properties in unincorporated areas of the County. The costs associated with providing wastewater services to customers have been developed based on financial and operating data provided by the Department and included within the development of the Study.

1.2 Goals and Objectives

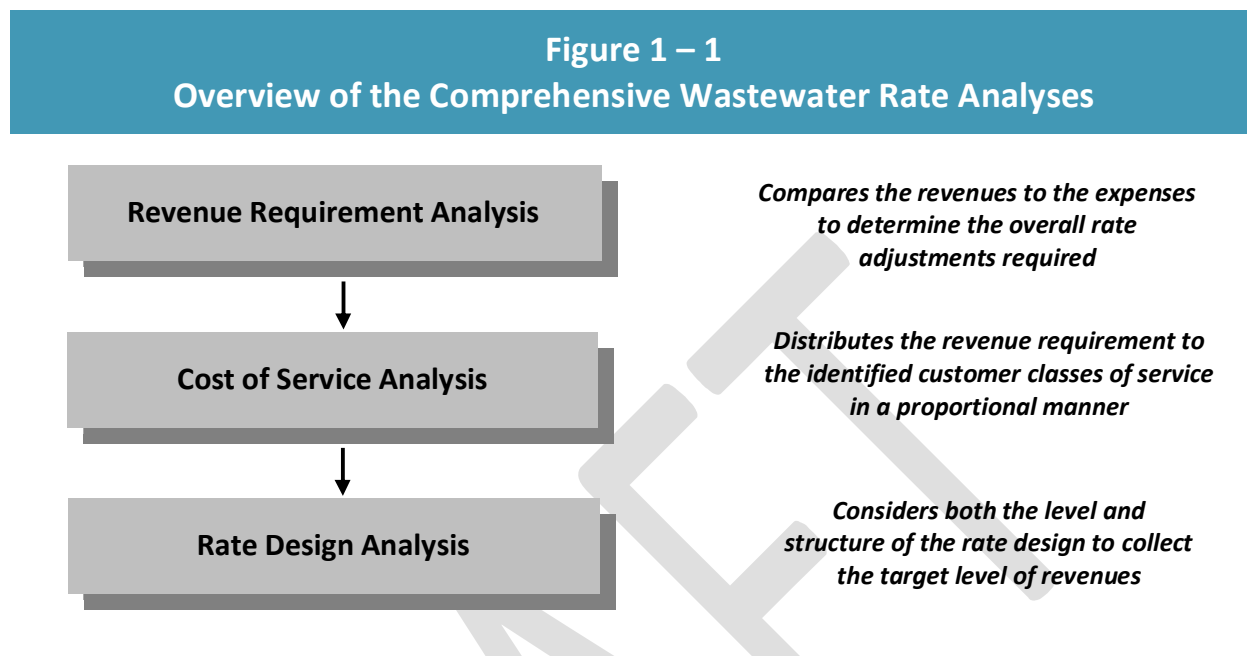
The Department had a number of key objectives in developing the wastewater rate study. These key objectives provided a framework for policy decisions in the analyses that followed. The key objectives were:

- Develop the Study in a manner that is consistent with the principles and methodologies established by the Water Environment Federation (WEF) Manual of Practice No. 27, Financing and Charges for Sewer Systems (WEF MOP #27).
- In financial planning and establishing the Department's rates, review and utilize best industry practices, while recognizing and acknowledging the specific and unique characteristics of the Department's wastewater system and customers.
- Review the Department's rates utilizing "generally accepted" rate making (cost of service) methodologies to determine the adequacy of the utility rates.
- Meet the Department's financial planning criteria and goals, such as debt service coverage ratios, adequate funding of capital infrastructure replacement, and maintenance of adequate and prudent reserve levels.
- Develop a financial plan which adequately supports the wastewater utility's funding requirements, while attempting to minimize overall impacts to rates.
- Provide rates designed to meet the intent and requirements of California Constitution Article XIII D, Section 6 (commonly referred to as Proposition 218).

1.3 Overview of the Rate Study Process

User rates must be set at a level where a utility's O&M and capital expenses are met with the revenues received from customers. This is an important point, as failure to achieve this objective may lead to insufficient funds to maintain system integrity. To evaluate the adequacy of the

existing wastewater rates, a comprehensive rate study is often performed. A comprehensive rate study consists of three interrelated analyses. Figure 1 - 1 provides an overview of these analyses.



The above framework for reviewing and evaluating rates was utilized for the development of the Study. As noted, the wastewater utility was reviewed on a stand-alone basis – that is, no funding from other Department or City funds was assumed – to determine the level of adequate funding needs from the utility’s rate revenues.

1.4 Organization of the Study

This report is organized in a sequential manner that first provides an overview of utility rate setting principles, followed by sections that detail the specific steps used to review and develop the Department’s proposed wastewater rates. The following sections comprise the Department’s wastewater rate study report:

- **Section 2** – Overview of Rate Setting Principles
- **Section 3** – Wastewater Revenue Requirement Analysis
- **Section 4** – Wastewater Cost of Service Analysis
- **Section 5** – Wastewater Rate Design Analysis

Technical Appendices are attached at the end of this report, which detail the technical analyses that were undertaken in the preparation of the Study.

1.5 Summary

This report will review the comprehensive wastewater rate study prepared for the Department. This report has been prepared utilizing generally accepted and industry standard rate setting techniques, the Department's specific and unique system and customer characteristics, while taking into consideration legal requirements for establishing rates pursuant to the California Constitution.

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2 Overview of Rate Setting Principles

2.1 Introduction

This section of the report provides background information about the wastewater rate setting process, including descriptions of generally accepted principles, types of utilities and methods of determining a revenue requirement, cost of service, and rate design. This information is useful for gaining a better understanding of the details presented in Sections 3 through 5 of this report.

2.2 Generally Accepted Rate Setting Principles

As a practical matter, all utilities should consider setting their rates around some generally accepted or global principles and guidelines. Utility rates must be cost-based, proportional, and set at a level that meets the utility's full revenue requirement. As a result of setting these proportional, cost-based rates, utility rates can also be:

- Easy to understand and administer
- Designed to conform to “generally accepted” rate setting techniques
- Stable in their ability to provide adequate revenues for meeting the utility's financial, O&M, and regulatory requirements
- Established at a level that is stable from year-to-year from a customer's perspective

2.3 Determining the Revenue Requirement

Most public utilities use the “cash basis” approach for establishing their revenue requirement and setting rates. This approach conforms to most public utility budgetary requirements and the calculation is easy to understand. A public utility totals its cash expenditures for a period of time to determine its required revenues. The revenue requirement for a public utility is usually comprised of the following costs or expenses:

- **Total Operating Expenses:** This includes a utility's operation and maintenance (O&M) expenses, plus applicable taxes or transfer payments. O&M expenses include the materials, electricity, labor, supplies, etc., needed to keep the utility functioning.
- **Total Capital Expenses:** Capital expenses are calculated by adding debt service payments (principal and interest) to capital replacements financed with rate revenues. In lieu of including capital replacements financed with rate revenues, a utility sometimes includes annual depreciation expense to stabilize the annual revenue requirement.

Under the cash basis approach, the sum of the total O&M expenses plus the total capital expenses equals the utility's revenue requirement during any selected period of time (historical or projected).

Note that the two portions of the capital expense component (debt service and rate funded capital) are necessary under the cash basis approach as utilities generally cannot finance all of their capital facilities with long-term debt. At the same time, it is often difficult to pay for capital

expenditures on a “pay-as-you-go” basis given that some major capital projects may have significant rate impacts on a utility, even when financed with long-term debt. Many utilities have found that some combination of pay-as-you-go funding and long-term financing will often lead to the minimization of rate increases over time.

Public utilities typically use the cash basis¹ approach to establish their revenue requirements. An exception can occur if a public utility provides service to a large wholesale or contract customer. In this situation, a public utility may use the “utility basis” approach (see Table 2 - 1) regarding earning a fair return on its investment.

Table 2 – 1	
Cash Basis versus Utility Basis Comparison	
Cash Basis	Utility Basis (Accrual)
+ O&M Expenses	+ O&M Expenses
+ Taxes / Transfer Payments	+ Taxes/Transfer Payments
+ Capital Improv. Funded From Rates (≥ Depreciation Expense)	+ Depreciation Expense
+ Debt Service (Principal + Interest)	+ Return on Investment
= Total Revenue Requirement	= Total Revenue Requirement

2.4 Analyzing Cost of Service

After the total revenue requirement is determined, it is proportionately distributed to the users of the service (i.e., customer classes/rate schedules). The distribution of costs, as analyzed through a cost of service analysis, reflects the cost relationships for providing wastewater services. A cost of service analysis requires three analytical steps:

1. Costs are **functionalized** or grouped into the different cost categories related to providing service. For a wastewater utility, this typically includes collection/conveyance, pumping, and treatment. This step is largely accomplished by the utility’s accounting system (chart of accounts).
2. The functionalized costs are then **allocated** to specific cost components. Allocation refers to the arrangement of the functionalized data into the appropriate cost component(s). For example, sewer costs are typically allocated as volume, strength, and customer-related costs.

¹ “Cash basis” as used in the context of rate setting is not the same as the terminology used for accounting purposes and the recognition of revenues and expenses. As used for rate setting, “cash basis” simply refers to the specific cost components to be included within the revenue requirement analysis.

3. Once the costs are allocated to the appropriate cost component(s), each cost component is then proportionally ***distributed*** to the customer classes of service (e.g., residential, commercial, industrial). The distribution is based on each customer class's relative or proportional contribution to the cost component. For example, customer-related costs are distributed to each class of service based on the total number of customers in each class of service. Once costs are distributed, the total amount of revenues needed from each customer class of service, to achieve cost-based rates, can be determined.

2.5 Designing Utility Rates

Rates that meet the utility's objectives are designed based on both the revenue requirement and cost of service analyses. This approach results in rates that are strictly cost-based. While rate-setting can consider factors such as ability to pay, continuity of past rate philosophy, economic development, ease of administration, and customer understanding may be taken into consideration, such factors are incidental to cost-based, proportional rates. The proposed rates must take into consideration each customer class's proportionate share of costs distributed through the cost of service analysis to meet the requirements of the California Constitution.

2.6 Economic Theory and Rate Setting

One of the major justifications for a comprehensive rate study is founded in economic theory. Economic theory suggests that the price of a commodity must roughly equal its cost if parity among customers is to be maintained. This statement's implications on utility rate designs are significant. For example, a wastewater utility incurs additional costs to treat high strength wastewater. It follows that the customers who create and discharge high strength wastewater into the system create additional operating costs and therefore, should pay for the costs associated with treating higher strength waste and any other maintenance costs associated with their discharges. When costing and pricing techniques are refined, consumers have a more accurate understanding of the service costs to collect and treat wastewater. This price-equals-cost concept provides the basis for the subsequent analysis and comments.

“Economic theory suggests that the price of a commodity must roughly equal its cost if equity among customers is to be maintained.”

2.7 Summary

This section of the report has provided a brief introduction to the general principles, techniques, and approaches used to develop cost-based wastewater rates. These principles and techniques are the basis for the Department's comprehensive rate study explained in this report.

3 Wastewater Revenue Requirement

3.1 Introduction

This section of the report details the development of the revenue requirement analysis for the Department's Study. The revenue requirement analysis is the first analytical step in the comprehensive rate study process. From this analysis, a determination can be made as to the overall level of rate revenue adjustments needed to provide adequate and prudent funding for both O&M and capital needs of the utility. The primary objective of the Study was to develop cost-based and proportional rates that comply with the California Constitution, while attempting to minimize the impacts to the utility's customers. This analysis, the revenue requirement analysis, provides the cost basis for the development of the proposed wastewater rates.

3.2 Determining the Revenue Requirement

In developing the Department's wastewater revenue requirement for the Study period, the objective is that the utility must financially "stand on its own" and be properly funded. That is, no rate revenues are transferred from other Department funds or the other City funds to support the wastewater utility. As a result, the revenue requirement analysis assumes the full and proper funding needed to operate and maintain the wastewater system on a financially sound and prudent basis for the long-term.

3.2.1 Establishing a Time Frame and Approach

To begin calculating the revenue requirement for the Department's wastewater utility, a time frame was established for the analysis (i.e., the Study period). The most recent budget years (FY 2023-24 and FY 2024-25) plus an 8-year review period (FY 2025-26 – FY 2032-33) was determined to be an appropriate amount of time for the revenue requirement analysis projected time period. The revenue requirement was based on the Department's adopted wastewater budgets for FY 2023-24 and FY 2024-25, which were then projected over a multi-year period based on historical escalation factors. Reviewing a multi-year time period is recommended as it attempts to identify any major expenses that may be on the horizon. By anticipating future financial requirements, the Department can begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates.

The second step in determining the revenue requirement was to determine the basis for accumulating costs. As discussed in Section 2 of this report, the revenue requirement analysis was developed using the "cash basis" approach. The cash basis approach is the most commonly used methodology by municipal utilities to set their revenue requirement. This is also the methodology that the Department has historically used to establish its wastewater revenue requirement. Table 3 - 1 provides a summary of the "cash basis" approach and the cost components used to develop the Department's wastewater revenue requirement.

Table 3 – 1
Overview of the Department’s “Cash Basis” Revenue Requirement

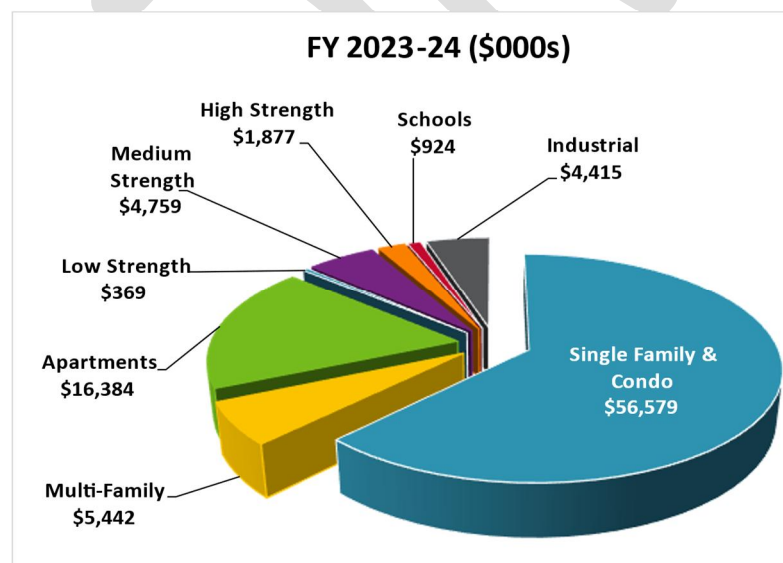
+	Wastewater Operation and Maintenance Expenses
+	Transfers
+	Rate Funded Capital
+	Debt Service (Principal + Interest) – Existing and Future
±	<u>Reserve Funding</u>
=	Total Wastewater Revenue Requirement
-	<u>Miscellaneous Revenues</u>
=	Net Revenue Requirement <i>(Balance Required from Rates)</i>

Given a time period around which to develop the revenue requirement and a method to accumulate the costs, the focus shifts to the development and projection of the revenues and expenses of the Department’s wastewater utility.

The primary financial inputs in the development of the revenue requirement were the Department’s adopted FY 2023-24 and FY 2024-25 budget documents, recent 12-months of customer billing data, historical financial reports, and the Department’s capital improvement plan (CIP). Presented below is a detailed discussion of the steps and key assumptions contained in the development of the projections of the Department’s wastewater revenue requirement analysis.

3.2.2 Projecting Rate and Other Miscellaneous Revenues

The first step in developing a projection of the wastewater rate revenues, at present rate levels, was to determine the projected billing units (fixed and if applicable, variable/volumetric charges) for each customer group. The billing units for each customer group were based on the most



recent 12-month period of July 2022 to June 2023 to determine the current customer discharge characteristics. These billing units were then multiplied by the applicable current wastewater rates. This method of independently calculating revenues links the projected revenues used within the analysis to the projected billing units. It also helps to confirm that the billing units used within the Study are reasonable for purposes of projecting future revenues,

distributing costs and ultimately, establishing proposed rates. The rate revenues are also shown in Exhibit 3 under “Rate Revenues” for FY 2023-24.

Based on the Departments current rate schedules, the majority of the rate revenues are derived from single family and condominium customers. The Department also serves a variety of multi-family and non-residential customers. In total, and at currently adopted rate levels, the Department’s wastewater system is projected to receive approximately \$90.7 million in rate revenue in FY 2023-24. Based on current City planning documents, the Study has assumed a conservative level of customer account growth of 1.0% / year. By FY 2032-33, the rate revenues - assuming no rate adjustments - are projected to be approximately \$99.2 million. The detailed calculation of the revenues at present rates is included in Exhibit 6 of the Technical Appendix.

In addition to rate revenues, the Department also receives other miscellaneous revenues. These are revenues related to fats, oils, and grease (FOG) inspections, interest income, late charges, etc. In total, the Department is projected to average approximately \$2.3 million annually in miscellaneous revenues over the projected time period.

On a combined basis, taking into account rate revenues and miscellaneous revenues, the Department’s wastewater utility has total projected revenues of approximately \$93.4 million in FY 2023-24, increasing to approximately \$101.6 million by FY 2032-33 as a result of estimated growth as noted above. The assumptions used for projecting growth and increases in miscellaneous revenues can be found in Exhibit 2 of the Technical Appendix. Furthermore, the projection of rate and miscellaneous revenues can be found in Exhibit 3 of the Technical Appendix.

3.2.3 Projecting Operation and Maintenance Expenses

Operation and maintenance (O&M) expenses are incurred by the Department to maintain the wastewater collection, conveyance, treatment, and disposal system at a consistent service level. The starting point of the projection of O&M expenses was the Department’s adopted FY 2023-24 and FY 2024-25 budgets. Budgeted O&M expenses were projected over the Study time period based on historical inflationary factors. These factors took into consideration the Department’s historical cost increases and projected increases. The factors ranged from 3.0% to 9.0% annually for the various types of expenses (e.g., labor, benefits, materials & supplies). Several specific costs were adjusted based on known increases and provided by the City’s financial team. These were items related to CalPERS and other benefit related costs. In total, O&M expenses were projected to increase at an annual inflation rate of approximately 3.7% over the Study time period. As a note, this is consistent with annual changes in wastewater O&M costs over the past several years. The total operation and maintenance expenses budgeted for the wastewater utility are budgeted to be approximately \$72.5 million in FY 2023-24. Over the five-year rate setting period, the total O&M expenses are projected to increase to approximately \$90.4 million by FY 2028-29. A summary of the O&M expenses is shown as a line item in Table 3 – 3.

3.2.4 Projecting Capital Funding Needs

A key component in the development of the wastewater revenue requirement is to properly and adequately fund capital improvement needs in the near and long term. One of the major issues facing many utilities across the U.S. is the amount of deferred capital projects and the funding pressure from regulatory-related improvements. The proper and adequate funding of capital projects is an important issue for all wastewater utilities and is not just a local issue or concern of the Department. To accomplish this, the Department has adopted a capital improvement plan (CIP) to address both the short and long-term needs of the wastewater utility. The Department's CIP outlines the infrastructure improvements necessary to provide wastewater service to existing and future wastewater customers.

In general, there are three types of capital projects that the Department may need to fund. These include the following types:

- Renewal and replacement projects
- Growth/capacity expansion projects
- Regulatory-related projects

A renewal and replacement project is essentially a project to maintain the existing system that is in place today. Existing facilities become worn out, obsolete, etc. The Department should continuously be making investments to maintain the integrity of its facilities with renewal and replacement projects to ensure continued, uninterrupted wastewater service. Growth or capacity expansion projects are related to providing service to new customers. This may be through expansion of the existing system or construction of new facilities to provide service to customers within the Department's service area. Additionally, certain projects may be a function of a regulatory requirement in which the Federal or State government mandates the need for an improvement to the system to meet regulatory standards. Understanding these different types of capital projects is important because it may help to explain why costs are increasing and as a result, the cost drivers for any needed rate adjustment.

The way in which projects are funded may vary by the type of capital project. For example, renewal and replacement projects should be funded through annual rates on a "pay-as-you-go basis". In contrast to this, growth or capacity expansion projects may be funded through the collection of connection fees (i.e., growth-related charges) in which new development pays a proportional share of the cost of improvements required as a result of their connection (impact). Finally, regulatory projects may be funded by a variety of different means, which may include one or more sources such as rates, long-term debt, grants, etc.

While the above discussion appears to neatly divide capital projects into three clearly defined categories, the reality of working with specific capital projects may be more complex. For example, a pump may be replaced, but while being replaced, it is up sized to accommodate the need for greater capacity. There are many projects that share these "joint" characteristics. At the same time, projects may not be "replacement" related, but rather "improvement" related. Provided below in Table 3 - 2 is a summary of the wastewater capital funding analysis.

Table 3 – 2
Summary of the Wastewater Capital Improvements (\$'000) ¹

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Total RWCF Upgrades	\$4,850	\$2,447	\$3,475	\$2,750	\$250	\$0
Total Pipe Projects	2,364	17,382	10,335	15,350	15,750	16,150
Total Pump Station Rehabilitation	5,100	750	21,606	19,800	19,000	0
Future Unidentified Capital Improv.	2,686	0	0	0	0	3,350
Transfer to Long-Term Debt Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total CIP	\$15,000	\$20,579	\$35,416	\$37,900	\$35,000	\$19,500
<i>Less: Other Funding Sources</i>						
Operating Fund - Sewer (431)	\$0	\$280	\$2,087	\$10,000	\$10,000	\$0
Connection Fee Fund - Sewer (434)	0	0	0	0	0	0
Capital Fund - Sewer	0	0	11,700	9,900	6,500	0
Long-Term Debt Proceeds Fund	0	4,299	4,628	0	0	0
Assumed Future SRF Loan	0	0	0	0	0	0
Assumed Revenue Bonds	0	0	0	0	0	0
Revenue Bonds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Funding Sources	\$0	\$4,579	\$18,416	\$19,900	\$16,500	\$0
Rate Funded Capital	\$15,000	\$16,000	\$17,000	\$18,000	\$18,500	\$19,500

1. CIP inflated by Department

A key component of this capital funding plan was to complete the RWCF Modification project as well as other rehabilitation and replacement upgrades. As shown in Table 3 -2, the funding of capital is provided through annual rate levels (“Rate Funded Capital”) and available reserves. In this way, no additional long-term debt is issued to fund the CIP during the Study period and the CIP is funded on a pay-as-you-go approach.

While the total amount of a project may vary from year to year, the wastewater capital funding plan has attempted to provide a consistent funding source for the replacement of deteriorating system assets. In this case, the wastewater utility’s rates will annually fund an amount of \$15.0 million in FY 2023-24. As a point of reference, the Department’s annual depreciation expense was approximately \$12.9 million in FY 2022-23. A desirable funding target for rate funded CIP is an amount equal to or greater than annual depreciation expense in order to approximately keep up with the rate of deterioration of the system assets. To continue this trend, the Department is committed to making an effort to increase this component and the rate funded capital is projected to increase annually to \$19.5 million by FY 2028-29.

It is important to understand that the depreciation expense is not the same as the replacement cost. Thus, funding an amount which exceeds the depreciation expense is both prudent and appropriate. As noted, to help establish a prudent level of annual replacement funding through rates, HDR worked with Department staff to develop a funding plan for the CIP. In developing

this financial plan, HDR and the Department have attempted to minimize rate impacts while funding the planned capital projects of the Department.

3.2.5 Projection of Debt Service

The Department currently has three outstanding long-term debt issuances. In total, annual debt service payments will be approximately \$7.8 million in FY 2023-24. It should be noted that a component of one of the issuances, the 2014 Revenue Bond, was used to expand the Department's wastewater system for new customer growth. Given this, annual connection charge revenues are used to fund a portion of this annual debt service payment. The remaining annual debt service payment is funded through annual rate revenues. One of the recent debt issuances was issued for the RWCF upgrades and other system improvements that are being completed during this Study time period. The total annual debt service is funded through, and supported by, annual rate revenues. No new additional debt has been assumed for the purposes of the Study.

It is important to note that HDR is not advising the Department on the terms of any long-term debt issuances but rather identifying the overall funding needs. The Department is working with an independent financial advisor as well as City financial staff, to develop the overall financing plan to fund the capital improvement projects identified in the Study. Given this, HDR is not acting in a municipal advisor role to the Department for the issuance of any long-term borrowing.

3.2.6 Reserve Funding

The final component of the revenue requirement analysis is reserve funding. This can be described as additional transfers of revenue to reserve funds to maintain prudent ending fund balances or for future funding of specific or unanticipated projects. Additionally, any balance of funds after the expenses are paid is transferred to the operating fund to maintain minimum fund balances. The Department has a reserve policy in place to maintain six months of operating expenses in reserves, which is equal to approximately \$36.3 million for FY 2023-24. The Study was developed to meet this target minimum over the review period (FY 2024-25 – FY 2028-29). The Department also established a rate stabilization fund with the purpose of lessening the impacts to rate payers should additional expenses be incurred that could significantly increase rates as a result. As will be shown, even with the recommended rate adjustments, reserves are being used annually through the Study time period to smooth the overall rate revenue increases. During the Study time period, reserve levels are being decreased and end slightly below minimum targets. However, it is important to note that the Department has \$30 million in prior capital project appropriations that are not included in reserve balances for the purposes of the Study as these funds have been "set aside" to fund prior identified projects.

3.2.7 Summary of the Wastewater Revenue Requirement

Given the above projections of revenues and expenses, a summary of the wastewater revenue requirement analysis can be developed. In developing the revenue requirement analysis, consideration was given to the financial planning considerations of the Department. In particular, emphasis was placed on attempting to minimize rates, yet still have adequate funds to support the operational activities and funding of capital projects throughout the Study time period.

Presented below in Table 3 - 3 is a summary of the Department's projected wastewater revenue requirement. Detailed exhibits of this analysis can be found in the Technical Appendix (Exhibits 1 – 6).

Table 3 - 3						
Summary of the Wastewater Revenue Requirement Analysis (\$000)						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Revenues						
Rate Revenues	\$90,747	\$91,655	\$92,571	\$93,497	\$94,432	\$95,376
Other Revenues	<u>2,615</u>	<u>2,669</u>	<u>2,566</u>	<u>2,538</u>	<u>2,287</u>	<u>1,975</u>
Total Revenues	\$93,362	\$94,324	\$95,137	\$96,035	\$96,719	\$97,352
Expenses						
O&M Expenses	\$72,510	\$77,803	\$80,837	\$83,945	\$87,123	\$90,434
Rate Funded Capital	15,000	16,000	17,000	18,000	18,500	19,500
Net Annual Debt Service	5,687	7,502	7,683	7,684	7,686	7,688
To / (From) Reserves	<u>166</u>	<u>(4,843)</u>	<u>(2,830)</u>	<u>(1,919)</u>	<u>(550)</u>	<u>393</u>
Total Expenses	\$93,362	\$96,462	\$102,691	\$107,709	\$112,759	\$118,015
Bal./(Def.) of Funds	\$0	(\$2,139)	(\$7,554)	(\$11,674)	(\$16,040)	(\$20,664)
Bal. as a % of Rate Rev.	0.0%	2.3%	8.2%	12.5%	17.0%	21.7%
Proposed Revenue Adjustment						
	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Add'l Rev. from Adjustment	\$0	\$2,139	\$7,554	\$11,674	\$16,040	\$20,664
Total Bal./(Def.) of Funds	\$0	\$0	\$0	\$0	\$0	\$0

As can be seen, the revenue requirement has summed the O&M, annual rate funded capital, net annual debt service, and reserve funding components. The total revenue requirement is then compared to the total revenues which include both rate revenues – at current rate levels – and other revenues.

From this comparison, a balance or deficiency of funds in each year can be determined. This balance or deficiency of funds is then compared to the projected revenues from current rates to determine the level of rate adjustment needed to meet the revenue requirement. It is important to note the “Bal. / (Def.) of Funds” row is cumulative. That is, any adjustments in the initial years will reduce the deficiency in later years. Over the Study time period, the total deficiency in revenues is 21.7%. As shown, it is important to note that reserves are being used in FY 2024-25 through FY 2027-28 to maintain the rate revenue adjustments at 4%.

The revenue requirement in Table 3 - 3 has been developed to meet the financial planning objectives of the Department. More specifically, the Department desires to adequately and prudently fund its wastewater operating and capital needs. In doing so, rate revenue adjustments should avoid large adjustments in any single year. Table 3 - 3 has also included a set of proposed rate revenue adjustments (blue highlighted band) which are sufficient to meet the total revenue

requirement over the projected time period. The proposed revenue adjustments are a function of assumed inflation over the time period, coupled with the need to increase capital improvement funding from rates (renewal and replacement funding), meet minimum reserve levels, fund annual debt service payments, and meet legally required debt service coverage ratios. Provided in Table 3 - 4 is a summary of the debt service coverage ratios (without connection fees) before and after the proposed rate adjustments. As a note, the minimum target debt service coverage ratio is 1.00.

	FY 2023- 24	FY 2024- 25	FY 2025- 26	FY 2026- 27	FY 2027- 28	FY 2028- 29
Debt Service Coverage – Before Rate Adjustment	2.68	1.72	1.46	1.24	0.98	0.71
Debt Service Coverage – After Rate Adjustment	2.68	1.94	2.23	2.43	2.62	2.82

As can be seen in Table 3 - 4, with the proposed revenue adjustments, the Department exceeds the annual debt service coverage ratios. However, if wastewater revenue adjustments are not implemented, the Department will not have sufficient funding to prudently operate and maintain the wastewater system, or more importantly, meet annual debt service coverage requirements. Over the five-year rate setting period, annual deficiencies range from \$2.1 million to \$20.7 million. It is important to note that the overall revenue adjustments may not reflect the final rate adjustments, or bill impacts, seen by the Department’s customers as the cost of service analysis will proportionally distribute the revenue requirement between the identified customer classes. The overall revenue adjustment reflects the needed revenues for the system as a whole. The more detailed revenue requirement analysis is included in Exhibit 3 of the Technical Appendix.

3.3 Consultant’s Conclusions

Based on the revenue requirement analysis developed herein, HDR has recommended that the Department increase wastewater revenues over the next five-year period (FY 2024-25 – FY 2028-29) by 4.0%, annually. HDR has reached this conclusion for the following reasons:

- Revenue adjustments are necessary to fund the Department’s CIP needs, which are driven by the funding of replacement capital projects as well as completing the RWCF Modification Project.
- Revenue adjustments are necessary to fund the Department’s annual debt service payments. Absent the proposed revenue adjustments, the Department will be unable to pay annual debt service or comply with the obligations of its outstanding debt.
- The revenue adjustments are necessary in order to cover the annual inflationary costs related to the O&M expenses of the wastewater utility.
- The proposed revenue adjustments maintain the Department’s strong financial health and provide long-term sustainable funding levels for the Department.

In reaching this conclusion, HDR would recommend that the Department adopt the proposed revenue adjustments in order to provide sufficient funding for annual O&M and capital improvement projects over the next five-year period.

3.4 Summary

This section of the report has provided a discussion of the Department's wastewater revenue requirement analysis. The revenue requirement analysis developed a revenue transition plan to support the Department's O&M and capital needs. The next section will discuss the cost of service analysis developed for the Department's wastewater utility.

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4 Wastewater Cost of Service

4.1 Introduction

In the previous section, the revenue requirement analysis focused on the total sources and applications of the revenues required to adequately fund the Department's wastewater utility. This section will provide an overview of the cost of service analysis developed for the Department's wastewater utility.

The wastewater cost of service analysis provides the proportional distribution of the total revenue requirement between the identified customer classes of service (e.g., Single Family and Condominiums, Multi-Family, Apartments, Commercial/Institutional, and Industrial) to meet the requirements of Proposition 218. The previously developed revenue requirement was utilized in the development of the cost of service analysis.

4.1.1 Objectives of a Cost of Service Analysis

There are two primary objectives in conducting a wastewater cost of service analysis:

- Distribute the Department's revenue requirement among the customer classes of service
- Derive average unit costs for subsequent rate designs by customer class of service

The primary objective of the cost of service analysis is the proportional collection of the revenue requirement from the Department's customer classes of service. The second rationale for conducting a cost of service analysis is to allow for the development of proposed rates that properly reflect the costs incurred by the Department and the impacts customers place on the wastewater system. For example, a wastewater utility typically incurs costs related to flow (wastewater volumes), strength (constituents in the wastewater), and customer cost components (billings and collections). Each of these types of costs may be collected in a slightly different manner to allow for the development of rates that collect costs in the same manner as they are incurred.

4.2 Determining the Customer Classes of Service

The first step in a cost of service analysis is to determine the customer classes of service. Based on the current rates, the classes of service used within the cost of service analysis are:

- Single Family and Condominiums
- Multi-Family
- Apartments
- Commercial/Institutional – Low Strength
- Commercial/Institutional – Med Strength
- Commercial/Institutional – High Strength
- Schools
- Industrial

In determining classes of service for cost of service purposes, the objective is to group customers together into similar or homogeneous groups based upon facility requirements and/or flow characteristics. HDR reviewed the current customer characteristics and facility requirements to determine the classes of service. In reviewing the customer classes of service, it was noted that the current groupings reflect the differences between customer types and are consistent with typical industry practices. For example, the Department differentiates between the various residential customers (e.g., single-family, multi-family) and commercial customers (e.g., low strength, medium strength, high strength), which reflects the differences in customer characteristics, the impacts on the system, and system requirements. These differences revolve around assumed wastewater flow and/or strength as well as in administrative effort for serving different customers which all become the foundation for developing the unique customer classes of service. Provided in the following discussion is a more detailed review of the differences between the customer classes of service.

4.3 General Cost of Service Procedures

In order to determine the cost to serve each customer class of service on the Department's wastewater system, a cost of service analysis is conducted. A cost of service analysis utilizes a three-step approach to review costs, which is outlined in the Water Environment Federation Manual of Practice No. 27 (WEF MOP #27). These steps take the form of functionalization, allocation, and distribution. Provided below is a detailed discussion of the wastewater cost of service Study conducted for the Department, and the specific steps taken within the analysis.

4.3.1 Functionalization of Costs

The first analytical step in the cost of service process is called functionalization. Functionalization is the arrangement of expenses and asset (plant) data by major operating functions (e.g., collection, pumping, treatment). Within this Study, the majority of the costs were functionalized by the Department's records. For those that were not, HDR worked with Department staff to review and functionalize the costs.

Terminology of a Wastewater Cost of Service Analysis

Functionalization – The arrangement of the cost data by functional category (e.g., collection, pumping, treatment).

Allocation – The assignment of functionalized costs to cost components (e.g., volume, strength, and customer related).

Distribution – Distributing the allocated costs to each class of service based upon each class's proportional contribution to that specific cost component.

Volume Costs – Costs that are allocated as volume related vary with the total flow of wastewater (e.g., power for pumping).

Strength Costs – Costs allocated as strength related refer to the wastewater treatment function. Typically, strength-related costs are further defined as carbonaceous biochemical oxygen demand (CBOD) and suspended solids (SS). Different types of customers may have high wastewater strength characteristics, which costs more to treat. Treatment facilities are designed and sized around meeting these treatment demands.

Customer Costs – Costs allocated as customer related vary with the number of customers on the wastewater system (e.g., billing, collecting and accounting costs).

Direct Assignment – Costs that can be clearly identified as belonging to a specific customer group or group of customers.

4.3.2 Allocation of Costs

The second analytical task performed in a wastewater cost of service analysis is the allocation of the costs. Allocation determines why the expenses were incurred or what type of need is being met. The following cost allocators were used to develop the Study:

- **Volume Related Costs:** Volume related costs are those costs which tend to vary with the total quantity of wastewater collected and treated.
- **Strength Related Costs:** Strength related costs are those costs associated with the additional handling and treatment of high “strength” wastewater. Strength is typically measured in carbonaceous biochemical oxygen demand² (CBOD) and suspended solids³ (SS). Increased levels of CBOD or SS generally equate to increased treatment costs for most wastewater systems.
- **Customer Related Costs:** Customer related costs vary with the addition or deletion of a customer or is a cost which is a function of the number of customers served. Customer related costs typically include the costs of billing, collecting, and accounting.
- **Revenue Related Costs:** Some costs associated with the utility may vary with the amount of revenue received by the utility. An example of a revenue related cost would be a utility tax, which is based on gross utility revenue.

The basis, or methodology, for the allocation process is outlined in the WEF MOP #27. The methodology provided in the manual was then applied to the Department’s specific circumstances, customers, costs, and operations to develop the appropriate allocation approach.

4.3.3 Development of Distribution Factors

Once the allocation process is complete and the customer groups have been defined, the various allocated costs are distributed to each customer class of service. The Department’s allocated costs were proportionally distributed to the customer classes of service using the following distribution factors.

- **Volume Distribution Factor:** Volume related costs are generally distributed on the basis of contributions to wastewater flows. Wastewater flows are not typically metered and so often, a surrogate must be used in order to estimate a customer class’s contribution. For residential customers (Single-Family and Condominiums, Multi-Family, and Apartments), the Department’s planning documents estimate water consumption to be approximately 112 gallons per person per day (GPD) and three people per household. In addition, there are also assumptions made on the return factor (or how much of the water consumed by a certain customer class is returned to the wastewater system as sewer flow) for each customer class. This figure was taken from the Department’s planning documents. Due to past drought and conservation efforts, the flow estimates were then adjusted down to reflect the fact that the winter water usage is less than the average monthly water use

² CBOD is the amount of dissolved oxygen that must be present in water in order for microorganisms to decompose the organic carbon in the wastewater.

³ SS is the entire amount of organic and inorganic particles dispersed in wastewater.

and that a portion of the residential water usage during these months is not returned to the wastewater system. Billed wastewater flow – which is based on water usage - was used for commercial (low, medium, high) as well as industrial customers. The commercial and industrial customers' flows were also adjusted based on the fact that although to a lesser level, the average monthly usage includes some outdoor watering. For schools, which are billed on an average attendance rate, the volume assumptions were based on the equivalent volumes for schools based on standard engineering design manuals. The calculation of the volume distribution factor is shown in Exhibit 7 of the Technical Appendix.

- **Strength Distribution Factor:** Strength related costs are allocated between CBOD and SS. These costs are distributed to each of the classes of service based upon the assumed domestic strength level of 275 milligrams per liter (mg/l) for CBOD and SS at 390 mg/l. Commercial low strength was set equal to domestic levels while the commercial medium and high strength customers were adjusted (increased) to reflect the higher strength wastewater discharged to the Department's wastewater system. Industrial customers have a much higher strength wastewater that is discharged to the City's wastewater system. For the Study, it was assumed that the CBOD and SS strengths were 525 mg/l and 625 mg/l, respectively to reflect the higher strength levels of these customers. The strength levels in total, for each customer class of service, were utilized to calculate the CBOD and SS pounds removed based on the actual pounds removed at the wastewater treatment plant over a 12-month period as provided in Department wastewater treatment plant reports. Exhibit 8 in the Technical Appendix provides the calculation of the strength distribution factor.
- **Customer Distribution Factor:** Customer costs within the cost of service analysis are distributed to the various customer classes of service based upon their respective number of customer accounts. Two types of customer distribution factors were developed – actual and weighted. The actual customer distribution factor assumes that there is no disproportionate cost associated with serving a customer (e.g., postage for bills is the same regardless of the size or usage of the customer). In contrast, a weighted customer distribution factor assumes that there is some disproportionality associated with serving different types of customers and attempts to estimate the level of difference in serving the customers. It is important to note that this Study assumes no weighting for differences between customers. Exhibit 9 of the Technical Appendix provides the calculation of the customer distribution factor.
- **Revenue Related Distribution Factor:** The revenue related distribution factor was developed from the projected rate revenues for FY 2024-25 for each customer class of service as developed in Exhibit 3. A summary of the revenue distribution factor is provided in Exhibit 10 of the Technical Appendix.

The development of the distribution factors is based on generally accepted principles as outlined in the WEF MOP #27.

4.4 Summary of the Wastewater Cost of Service Analysis

In summary form, the cost of service analysis began by functionalizing the Department's facility asset records and O&M expenses. The functionalized facility and expense accounts were then allocated to the appropriate cost component(s) based on generally accepted methods and the Department's specific system operations and costs. Provided below is a summary of the allocation of the Department's FY 2024-25 test period revenue requirement using the methodology outlined in the WEF MOP #27 as well as the Department's specific facility requirements and operations. Provided in Exhibits 11 and 12 of the Technical Appendix is a detailed summary of the allocation of the Department's infrastructure and revenue requirement. The allocation of the individual line items of the revenue requirement are summed to develop the results in Table 4 – 1.

Table 4 – 1
Summary of the Allocation of the FY 2024-25 Revenue Requirement (\$000's)

Total	Volume	CBOD	SS	Customer	Revenue Related	Direct Assignment
\$93,793	\$23,540	\$14,034	\$14,731	\$41,488	\$0	\$0

As shown in Table 4 – 1, the total revenue requirement for FY 2024-25 has been allocated to the appropriate cost components based on generally accepted methodologies. Next, the individual allocation totals were then distributed proportionally to the identified customer groups based on the appropriate distribution factors.

For example, volume-related costs were distributed based on each customer class's proportional share of total wastewater contributions. Provided in Table 4 - 2 is a summary of the volume distribution factor and distribution of the volume related costs.

Table 4 – 2
Summary of the Volume Distribution Factor and
Distribution of Volume Related Costs

	% of Total	Volume Costs	Annual Flow (CCF)	# of Customers	Unit Cost (\$ / CCF)	Unit Cost (\$ / Cust)
Residential						
Single Family & Condo	62.5%	\$14,711,197		85,480		\$14.34
Multi-Family	5.4%	\$1,276,103		8,763		12.14
Apartments	13.6%	\$3,200,444		30,219		8.83
Total Residential	81.5%	\$19,187,743		124,462		
Com / Inst						
Low Strength	0.7%	\$154,008	136,240		\$1.13	
Medium Strength	6.6%	1,565,357	1,375,032		1.14	
High Strength	2.4%	569,356	381,904		1.49	
Schools ¹	1.8%	422,275	57,886		0.61	
Total Com / Inst	11.5%	\$2,710,996	1,951,062			
Industrial	7.0%	\$1,641,573	1,129,479		\$1.45	
Total	100.0%	\$23,540,312	3,080,541			

1 - Schools are on an average daily attendance (ADA) basis

A similar approach is used to distribute the strength related costs, both CBOD and SS. Provided in Tables 4 - 3 and 4 - 4 are the strength distribution factors and distribution of strength related costs.

Table 4 – 3
Summary of the CBOD Distribution Factor and Distribution CBOD Related Costs

	% of Total	CBOD Costs	Annual Flow (CCF)	# of Customers	Unit Cost (\$ / CCF)	Unit Cost (\$ / Cust)
Residential						
Single Family & Condo	56.5%	\$7,930,152		85,480		\$7.73
Multi-Family	4.9%	687,890		8,763		6.54
Apartments	12.3%	1,725,217		30,219		4.76
Total Residential	73.7%	\$10,343,259		124,462		
Com / Inst						
U Low Strength	0.6%	\$83,019	136,240		\$0.61	
Medium Strength	7.9%	1,104,630	1,375,032		0.80	
High Strength	4.2%	585,928	381,904		1.53	
Schools ¹	1.6%	227,630	57,886		0.33	
Total Com / Inst	14.3%	\$2,001,206	1,951,062			
Industrial	12.0%	\$1,689,352	1,129,479		\$1.50	
Total	100.0%	\$14,033,818	3,080,541			

1 - Schools are on an average daily attendance (ADA) basis

Table 4 – 4
Summary of the SS Distribution Factor and Distribution SS Related Costs

	% of Total	SS Costs	Annual flow (CCF)	# of Customers	Unit Cost (\$ / CCF)	Unit Cost (\$ / Cust)
Residential						
Single Family & Condo	58.3%	\$8,594,773		85,480		\$8.38
Multi-Family	5.1%	745,542		8,763		7.09
Apartments	12.7%	1,869,806		30,219		5.16
Total Residential	76.1%	\$11,210,121		124,462		
Com / Inst						
Low Strength	0.6%	\$89,977	136,240		\$0.66	
Medium Strength	7.6%	1,113,855	1,375,032		0.81	
High Strength	3.6%	533,072	381,904		1.40	
Schools ¹	1.7%	246,707	57,886		0.36	
Total Com / Inst	13.5%	\$1,983,611	1,951,062			
Industrial	10.4%	\$1,536,958	1,129,479		\$1.36	
Total	100.0%	\$14,730,690	3,080,541			

1 - Schools are on an average daily attendance (ADA) basis

Finally, customer related costs are distributed based on the customer distribution factors. Provided in Table 4 - 5 is a summary of the distributed customer costs.

Table 4 – 5			
Summary of the Customer Distribution Factor and Distributed Customer Related Costs			
	Customer Related Costs	Customers	Total (\$ / Customer)
Residential			
Single Family & Condo	\$27,599,576	85,480	\$26.91
Multi-Family	2,829,376	8,763	26.91
Apartments	<u>9,757,036</u>	<u>30,219</u>	26.91
Total Residential	\$40,185,988	124,462	
Com / Inst			
Low Strength	\$66,513	206	\$26.91
Medium Strength	1,052,993	3,261	26.91
High Strength	144,883	449	26.91
Schools	<u>29,705</u>	<u>92</u>	26.91
Total Com / Inst	\$1,294,093	4,008	
Industrial	<u>\$8,341</u>	<u>26</u>	\$26.91
Total	\$41,488,422	128,496	

The total costs allocated to each cost component as outlined above were proportionally distributed between the customer classes using the previously mentioned distribution factors. Provided below in Table 4 - 6 is a summary of the total distribution of costs, by cost component, to the customer classes of service.

Table 4 – 6
Summary of the Distribution of the FY 2024-25 Revenue Requirement by Customer Class (\$000's)

	<i>Residential</i>			<i>Commercial / Institutional</i>			Schools	Industrial	Total
	Single Family & Condos	Multi-Family	Apartments	Low Strength	Medium Strength	High Strength			
Volume	\$14,711	\$1,276	\$3,200	\$154	\$1,565	\$569	\$422	\$1,642	\$23,540
BOD	7,930	688	1,725	83	1,105	586	228	1,689	14,034
TSS	8,595	746	1,870	90	1,114	533	247	1,537	14,731
Customer	27,600	2,829	9,757	67	1,053	145	30	8	41,488
RR / DA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$58,836	\$5,539	\$16,553	\$394	\$4,837	\$1,833	\$926	\$4,876	\$93,793

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The distributed expenses for each customer class were then aggregated to determine each customer class's overall revenue responsibility. Using the rate revenues from Section 3.2.2 plus a year of assumed customer growth as well as the allocated costs from Table 4 - 6, Table 4 - 7 summarizes the cost of service analysis.

Class of Service	Current Rate Revenues	Distributed Costs	\$ Difference	% Difference
Single Family & Condo	\$57,144	\$58,836	(\$1,691)	3.0%
Multi-Family	5,496	5,539	(43)	0.8%
Apartments	16,548	16,553	(4)	0.0%
Com / Inst				
Low Strength	\$372	\$394	(\$21)	5.7%
Medium Strength	4,807	4,837	(30)	0.6%
High Strength	1,895	1,833	62	-3.3%
Schools	933	926	7	-0.7%
Industrial	<u>4,459</u>	<u>4,876</u>	<u>(417)</u>	9.4%
Total	\$91,655	\$93,793	(\$2,139)	2.3%

The results of the cost of service analysis indicate cost differences between the customer classes of service. When reviewing the results of the cost of service analysis, it is important to understand that the results will not be “exact” each time the Department updates its cost of service analysis. This is due to changing customer characteristics, external impacts such as drought conditions, and other changes in how the Department incurs costs. However, the analysis above provides the best evidence supporting how to allocate costs on a go-forward basis, and reasonably predicts how customers cause the City to incur cost.

The allocated and distributed costs for each customer class of service are used to develop the proposed rates for the test period, which in this case is FY 2024-25. The total costs are divided by the billing units (e.g., number of customers, water consumption) to develop average unit costs, which are the basis for the rate designs. Provided in Table 4 – 8 is a summary of the unit costs, which are based on the proposed rate structure for each customer class of service. The proposed rate structure for the residential customers is a flat monthly rate per living unit. As a result, the total distributed costs for each residential customer class (single-family and condominiums, multi-family, and apartments) are divided by the number of living units. This results in the proposed rates for residential customers. For commercial / institutional customers, the customer related costs are divided by the number of accounts while the volume and strength costs are divided by the total billed water consumption. This results in a monthly fixed charge and variable charge per hundred cubic feet (CCF) of water consumption, which is the basis for the billing of the rate structure. The development of the cost of service and unit costs are provided in Exhibits 14 and 15 of the Technical Appendix.

**Table 4 – 8
Summary of the FY 2024-25 Wastewater Average Unit Costs**

	<i>Residential</i>			<i>Commercial / Institutional</i>				
	Single Family & Condos	Multi-Family	Apartments	Low Strength	Medium Strength	High Strength	Schools	Industrial
Variable (\$/CCF)	\$0.00	\$0.00	\$0.00	\$2.40	\$2.75	\$4.42	\$1.29	\$4.31
Fixed (\$/Dwelling Unit or \$/Account)	\$57.36	\$52.67	\$45.65	\$26.91	\$26.91	\$26.91	\$26.91	\$26.91

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4.5 Consultant's Conclusions and Recommendations

HDR is recommending that the Department implement the cost of service adjustments and realign the rate structures, at this time. This realignment is a natural progression in designing rates as the results of the calculation may change between analyses based on consumption habits, the manner in which costs are incurred, system design or operation, etc. Given this, the proposed rates reflect the results of the current cost of service analysis.

Some of the variables that are impacting the cost distributions are the trend of declining per capita water consumption for residential customers, past drought conditions in California, changes in industrial customers, and other customer class characteristics. These conditions certainly have an impact on consumptive use and cost distributions and may not reflect future winter water consumption patterns, which are used to establish the basis for distributing costs for wastewater related services over the next five-year period. However, customer consumption patterns generally do not return to "typical" levels in the short-term. Given this, the results of the cost of service will provide the Department with cost-based and proportional rates that reflect current customer characteristics. It should also be noted that a cost of service analysis reflects a single point in time. It is recommended that the Department closely follow the results of subsequent cost of service analyses in order to gauge the effects of these outside forces.

4.6 Summary

This section of the Study has provided a summary of the cost of service analysis developed for the Department. This analysis was prepared using generally accepted cost of service techniques and principles. The next section of the report will review the present and proposed wastewater rates for the Department.

5 Wastewater Rate Design Analysis

5.1 Introduction

The final step of the Department's comprehensive wastewater rate study is the design of rates to collect the desired levels of revenues, based on the results of the revenue requirement and cost of service analyses. In reviewing the Department's rates, consideration is given to the level of the rates and the structure of the rates as developed in the prior two analyses.

5.2 Rate Design Criteria and Considerations

Rates must be set in accordance with Proposition 218, and in a manner that proportionally allocates the utility's cost of service to each parcel through their respective rates. A utility may consider additional criteria, provided they do not result in rates that are not based on the proportional cost of service. Some of these rate design criteria are listed below:

- Rates which are easy to understand from the customer's perspective
- Rates which are easy for the utility to administer
- Consideration of the customer's ability to pay
- Continuity, over time, of the rate making philosophy
- Policy considerations (encourage efficient use, economic development, etc.)
- Provide revenue stability from month to month and year to year
- Promote efficient allocation of the resource
- Non-discriminatory (cost-based)
- Compliant with State law

The Department may consider various cost-based rate structures that have incidental benefits of sending proper price signals as to what their usage or volumetric contributions are costing. This goal may be approached through rate level and structure, provided the resulting rates reflect the proportional cost of service. When developing the proposed rate designs, all the above-listed criteria were taken into consideration. However, it should be noted that it is difficult, if not impossible, to design a rate that meets all the goals and objectives listed above. In designing rates, there are always trade-offs between these goals and objectives.

5.3 Development of Cost-Based Wastewater Rates

Calculating cost-based and proportional rates is of paramount importance in developing the proposed wastewater rates. While always a key consideration in developing rates, meeting the legal requirements and documenting the steps taken to meet said requirements has been in the forefront with the recent legal challenges in the State of California on utility rates. Given this, the Department's proposed wastewater rates have been developed to meet the legal requirements of California Constitution Article XIII D, Section 6 (Article XIII D). A key component of Article XIII D is the development of rates which reflect the cost of providing service and are proportionately allocated among the various customer classes of service and the customers within each class.

HDR would point out that there is no single methodology for equitably assigning costs to the various customer groups. The Water Environment Federation Manual of Practice #27 (WEF MOP #27) provides various methodologies which may be used to establish cost-based rates. Article XIII D is not prescriptive and does not provide a specific methodology for establishing rates. Given that, HDR developed the Department's proposed wastewater rates based on generally accepted rate setting methodologies to meet the requirements of Article XIII D.

HDR is of the opinion that the proposed rates meet the legal requirements of Article XIII D. HDR reaches this conclusion based upon the following:

- **The revenue derived from wastewater rates does not exceed the funds required to provide the property related service (i.e., wastewater service).** The proposed rates are designed to collect the overall revenue requirement of the Department's wastewater system.
- **The revenues derived from wastewater rates shall not be used for any purpose other than that for which the fee or charge is imposed.** The revenues derived from the Department's wastewater rates are used exclusively to operate, maintain and fund the Department's wastewater system.
- **The amount of a fee or charge imposed upon a parcel or person as an incident of property ownership shall not exceed the proportional costs of the service attributable to the parcel.** Section 4 of the Study focused exclusively on the issue of proportional assignment of costs to customer classes of service. The proposed rates have appropriately grouped customers into customer classes of service (residential, commercial/institutional, industrial) that reflect the varying consumption patterns and system requirements (i.e., the benefits they receive from and burdens they place on the system) of each customer class of service. The grouping of customers and rates into these classes of service creates the equity and fairness expected under Proposition 218 by having differing rates by customer classes of service which reflect both the level of revenue to be collected by the utility and the manner in which these costs are incurred and equitably assigned to customer classes of service and customers within each class of service based upon their proportional impacts.

5.4 Overview of the Proposed Rate Adjustments

As outlined in the revenue requirement analysis, the overall revenue adjustment for the Department's wastewater utility is 4.0% annually for FY 2024-25 through FY 2028-29. This provides the overall revenue needs of the wastewater utility. Next, the cost of service analysis proportionately distributed the revenue requirement to the customer classes of service. Given the results of these analyses, the overall rate adjustment for each customer class of service can be developed. Provided below in Table 5 – 1 is a summary of the FY 2024-25 revenue adjustments for each customer class of service based on the overall system revenue needs and cost of service results. Important to note is that due to the implementation period of FY 2024-25 rates, assuming mid fiscal year (December 2024), the total system adjustment reflects collecting less revenue in FY 2024-25, which in turn impacts the results of the cost of service analysis. These cost of service

results will be the basis for developing the proposed rates, and subsequent revenues for each customer class of service.

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Table 5 – 1
Summary of the Wastewater FY 2024-25 Revenue Adjustments by Class of Service

Total System	<i>Residential</i>			<i>Commercial / Institutional</i>				
	Single Family & Condos	Multi-Family	Apartments	Low Strength	Medium Strength	High Strength	Schools	Industrial
2.3%	3.0%	0.8%	0.0%	5.7%	0.6%	-3.3%	-0.7%	9.4%

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5.5 Overview of the Current Wastewater Rate Structure

The Department currently has a rate structure for each of the customer classes of service. For Single Family and Condominiums, Multi-Family, and Apartments customers, they are charged a flat monthly charge. There is also a City customer and Non-City customer rate for the fixed charge where the Non-City customers have a discount based on contractual agreements as the Non-City customers get a credit for the collection system that they do not benefit from. Although there is no water consumption related charge, the development of the volume allocation factor (described in Section 4) uses winter water use estimations where the total is tied to influent metered data in order to validate flow assumptions. A flat monthly charge is the most common structure used for residential wastewater customers.

Commercial/Institutional has a similar structure to Residential customers relating to the fixed charge. All sub-classes – low, medium, high strength, and schools – pay the same flat fixed charge. As noted above, there is a discount for non-city customers for the collection system that they do not benefit from based on existing contractual agreements with these customers. The Commercial/Institutional rate structure also includes a volume charge, by sub-class, for all billed water consumption. The volume charge is based on the strength of the wastewater to reflect the increased costs of treatment associated with higher strength wastewater.

The industrial rate structure is more complex than the Residential and Commercial/Institutional rate structures. Like the other customer classes, there is a flat charge for all customers. Additionally, the Industrial class rate has two main components, the stand-by charges to represent the capacity requirements of the customer and the O&M charges based on the actual usage. Each major component is comprised of a flow charge on a per million-gallon (mg) basis and strength charges for BOD and TSS charged on a per 1,000 pound basis.

5.6 Summary of the Wastewater Rates

Section 5.7 provided a summary of the Department’s current wastewater rate structures. In discussion with Department staff and reviewing industry standard approaches, no changes to the rate structures of any of the customer classes are proposed at this time. Provided in the following tables are the proposed rate structures for each customer class of service. These proposed rates reflect the cost-based and proportional distribution of the costs of providing service. Important to note is that the rates for FY 2024-25 are based on the average unit costs developed in the cost of service analysis. The rates thereafter are increased by the annual system revenue adjustment. However, it should be noted that the unit costs provided in Table 4 - 8 are the average unit costs, which include both City and Non-City customers. Therefore, with the credit included for non-city customers, the Non-City rate is slightly lower than the average unit costs, and City customer rates are slightly higher.

Table 5 – 2 provides a summary of the current and proposed residential wastewater rates.

Table 5 – 2
Summary of the Present and Proposed Residential Wastewater Rates
(\$/Living Unit)

	Present Rates	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Single Family & Condo						
City Customer	\$55.68	\$57.36	\$59.65	\$62.04	\$64.52	\$67.10
Non-City Customer	50.77	52.30	54.39	56.57	58.83	61.18
Multi-Family						
City Customer	\$52.45	\$52.86	\$54.97	\$57.17	\$59.46	\$61.84
Non-City Customer	47.05	47.42	49.32	51.29	53.34	55.47
Apartments						
City Customer	\$47.57	\$47.57	\$49.47	\$51.45	\$53.51	\$55.65
Non-City Customer	41.75	41.75	43.42	45.16	46.97	48.85

Provided in Table 5 - 3 is a summary of the current and proposed Commercial/Institutional rates. The rate structure includes a monthly fixed charge for City and Non-City customers and a consumption charge based on the customer's classification between low, medium, or high strength or schools.

Table 5 – 3
Summary of the Present and Proposed Commercial/Institutional Wastewater Rates

	Present Rates	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Base Charge (\$/Account)						
City Customer	\$26.83	\$26.91	\$27.99	\$29.11	\$30.27	\$31.48
Non-City Customer	23.56	23.63	24.58	25.56	26.58	27.64
Consumption Charge (\$/CCF)						
Low Strength	\$2.22	\$2.40	\$2.50	\$2.60	\$2.70	\$2.81
Medium Strength	2.70	2.75	2.86	2.97	3.09	3.21
High Strength	4.54	4.42	4.60	4.78	4.97	5.17
Schools (\$ / ADA)	1.30	1.29	1.34	1.39	1.45	1.51

The Industrial rates were increased according to the results of the cost of service analysis. Table 5 – 4 below shows a summary of the present and proposed Industrial rates.

Table 5 – 4
Summary of the Present and Proposed Industrial Wastewater Rates

	Present Rates	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Admin / Stand-by Charge						
Base Charge	\$26.83	\$26.91	\$27.99	\$29.11	\$30.27	\$31.48
Flow - \$ / mg	864.80	945.76	983.59	1,022.93	1,063.85	1,106.40
BOD - \$ / 1,000 lbs	140.13	153.25	159.38	165.76	172.39	179.29
SS - \$ / 1,000 lbs	102.88	112.51	117.01	121.69	126.56	131.62
Consumption Charge						
Flow - \$ / mg	\$748.52	\$818.59	\$851.33	\$885.38	\$920.80	\$957.63
BOD - \$ / 1,000 lbs	52.14	57.02	59.30	61.67	64.14	66.71
SS - \$ / 1,000 lbs	83.45	91.26	94.91	98.71	102.66	106.77

5.7 Summary of the Wastewater Rate Design

The Department's present wastewater rate structures are contemporary in design and reflect the rate structures used by other similar utilities in California, both locally and statewide. Based on the Department's system and customer characteristics, the proposed wastewater rates appropriately reflect the cost to provide service and are proportionally distributed between the customer classes of service. Full and complete technical appendices of the development of the comprehensive wastewater rate study and the proposed revenue adjustments can be found in the technical appendices of this report.



Technical Appendix – Wastewater

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City of Stockton
Wastewater Rate Study
Proforma Analysis

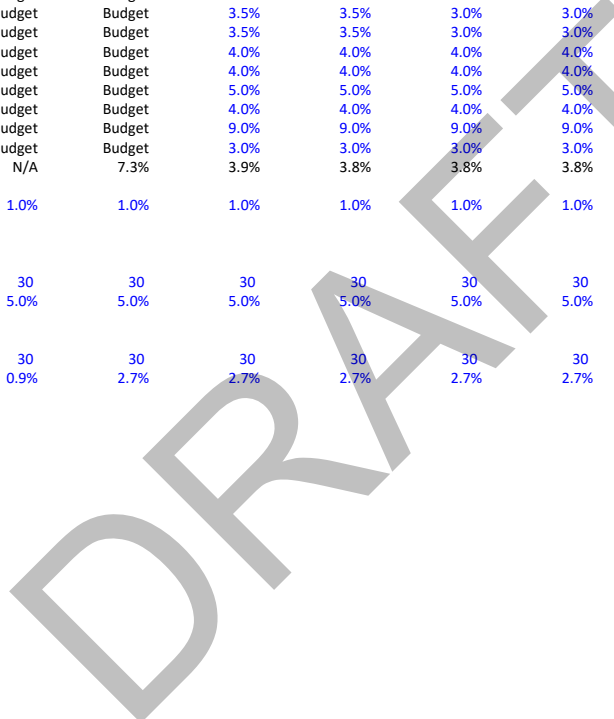
	<i>Budget</i>									
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33
Revenue										
Rate Revenue	\$90,747,163	\$91,654,635	\$92,571,181	\$93,496,893	\$94,431,862	\$95,376,180	\$96,329,942	\$97,293,241	\$98,266,174	\$99,248,836
Add'l Revenue After Rate Adj.	0	2,138,608	7,553,808	11,674,396	16,040,060	20,663,526	25,558,166	30,738,027	36,217,870	42,013,204
Other Revenues	2,615,296	2,669,108	2,565,533	2,538,151	2,287,009	1,975,389	2,000,521	2,063,306	2,167,865	2,315,536
Total Revenue	\$93,362,459	\$96,462,351	\$102,690,523	\$107,709,440	\$112,758,930	\$118,015,095	\$123,888,629	\$130,094,575	\$136,651,909	\$143,577,577
Expenses										
O&M Expenses										
Utility Billing	\$3,292,987	\$3,558,330	\$3,689,193	\$3,822,386	\$3,957,183	\$4,097,448	\$4,241,957	\$4,392,385	\$4,549,031	\$4,712,213
Administration	4,762,007	4,919,704	5,101,436	5,288,087	5,481,819	5,683,229	5,869,798	6,063,146	6,263,567	6,471,371
Engineering Services	2,215,365	2,498,910	2,597,212	2,696,554	2,799,983	2,908,089	3,018,817	3,134,591	3,255,694	3,382,430
Treatment Operations	29,082,614	33,142,717	34,449,461	35,799,351	37,180,655	38,618,910	40,003,521	41,442,341	42,937,747	44,492,232
Sanitary Sewer Collections	13,919,131	14,452,656	14,999,362	15,555,647	16,129,041	16,725,967	17,305,387	17,907,687	18,533,960	19,185,360
Laboratory	1,887,873	1,636,495	1,699,320	1,763,131	1,828,920	1,897,521	1,965,899	2,037,162	2,111,461	2,188,954
Other Support Services	1,019,410	1,318,244	1,370,670	1,423,385	1,478,521	1,536,213	1,596,607	1,659,856	1,726,126	1,795,593
Environmental Control	1,531,841	1,595,443	1,656,900	1,719,086	1,783,407	1,850,508	1,918,409	1,989,239	2,063,151	2,140,312
Treatment Plant Maintenance	7,522,387	6,924,699	7,198,563	7,476,067	7,751,825	8,039,100	8,326,311	8,625,352	8,936,814	9,261,319
Sanitary Pump Stations	5,902,415	6,080,631	6,336,403	6,598,788	6,866,088	7,145,468	7,434,257	7,736,160	8,051,851	8,382,047
Regulatory Compliance	152,339	240,524	249,741	259,044	268,739	278,865	289,446	300,507	312,075	324,178
Safety Services	545,197	520,738	539,955	559,581	578,962	599,096	619,486	640,665	662,669	685,536
SCADA Services	487,653	719,437	746,422	773,947	801,027	829,186	857,983	887,933	919,090	951,516
Outreach & Training Services	188,771	194,865	202,150	209,603	216,765	224,200	231,789	239,670	247,855	256,358
Total O & M Expenses	\$72,509,990	\$77,803,393	\$80,836,787	\$83,944,657	\$87,122,933	\$90,433,801	\$93,679,668	\$97,056,695	\$100,571,092	\$104,229,419
Taxes										
Taxes & Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses	\$72,509,990	\$77,803,393	\$80,836,787	\$83,944,657	\$87,122,933	\$90,433,801	\$93,679,668	\$97,056,695	\$100,571,092	\$104,229,419
Funds Available for Debt Service	\$20,852,469	\$18,658,958	\$21,853,736	\$23,764,783	\$25,635,997	\$27,581,295	\$30,208,961	\$33,037,880	\$36,080,817	\$39,348,157
Plus Connection Fees	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315
Total Funds Available for Debt Service	\$23,646,784	\$21,453,273	\$24,648,051	\$26,559,098	\$28,430,312	\$30,375,610	\$33,003,276	\$35,832,195	\$38,875,132	\$42,142,472
Debt Service										
Wastewater Revenue Refunding Bonds, 2014 Revenue Bond	\$6,486,375	\$6,698,250	\$6,692,375	\$6,693,250	\$6,695,000	\$6,696,875	\$6,693,250	\$0	\$0	\$0
Regional Wastewater Facility Modification - N18126CA WIFIA Loan	1,296,000	1,296,000	1,296,000	1,296,000	1,296,000	1,296,000	1,296,000	5,588,884	5,588,573	5,588,259
Regional Wastewater Control Facilities (SRF)	0	1,603,318	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740
Assumed Future SRF Loan	0	0	0	0	0	0	0	0	0	0
Assumed Revenue Bond	0	0	0	0	0	0	0	0	0	0
Additional Revenue Bond	0	0	0	0	0	0	0	0	0	0
Total Debt Service	\$7,782,375	\$9,597,568	\$9,779,115	\$9,779,990	\$9,781,740	\$9,783,615	\$9,779,990	\$7,379,624	\$7,379,313	\$7,378,999
Total Expenses	\$80,292,365	\$87,400,961	\$90,615,902	\$93,724,647	\$96,904,673	\$100,217,415	\$103,459,658	\$104,436,319	\$107,950,404	\$111,608,418
Funds Available for Other Uses	\$13,070,094	\$9,061,390	\$12,074,621	\$13,984,793	\$15,854,257	\$17,797,680	\$20,428,971	\$25,658,256	\$28,701,504	\$31,969,159
DSC Ratio (No Connection Fees)	2.68	1.94	2.23	2.43	2.62	2.82	3.09	4.48	4.89	5.33
DSC Ratio (With Connection Fees)	3.04	2.24	2.52	2.72	2.91	3.10	3.37	4.86	5.27	5.71
DSC Ratio (With Conn Fee & Rate Stabilization)	4.73	3.62	3.90	4.11	4.31	4.52	4.81	6.77	7.20	7.67
Ending Reserve Fund Balances										
Operating Cash - 431	\$39,624,380	\$34,501,767	\$29,584,641	\$17,665,170	\$7,115,164	\$7,508,580	\$9,533,287	\$13,691,543	\$19,893,047	\$28,362,206
Capital Project Fund	39,316,723	61,518,390	50,492,074	41,146,495	35,090,460	35,441,365	35,795,778	36,153,736	36,515,273	36,880,426
Long-Term Debt Proceeds Fund	8,927,426	4,628,267	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Connection Fee Fund - 434	6,206,899	6,971,039	7,742,821	8,522,321	9,309,616	10,104,784	10,907,903	13,825,269	16,771,808	19,747,813
Rate Stabilization Fund	13,328,208	13,461,490	13,596,105	13,732,066	13,869,387	14,008,081	14,148,161	14,289,643	14,432,539	14,576,865
Total Ending Reserve Fund Balances	\$107,403,635	\$121,080,954	\$101,415,642	\$81,066,053	\$65,384,626	\$67,062,809	\$70,385,130	\$77,960,191	\$87,612,668	\$99,567,310

City of Stockton
Wastewater Rate Study
Summary of the Revenue Requirement
Exhibit 1

	Budget					Budget				
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33
Revenues										
Rate Revenues	\$90,747,163	\$91,654,635	\$92,571,181	\$93,496,893	\$94,431,862	\$95,376,180	\$96,329,942	\$97,293,241	\$98,266,174	\$99,248,836
Miscellaneous Revenues	2,615,296	2,669,108	2,565,533	2,538,151	2,287,009	1,975,389	2,000,521	2,063,306	2,167,865	2,315,536
Total Revenues	\$93,362,459	\$94,323,743	\$95,136,714	\$96,035,044	\$96,718,870	\$97,351,569	\$98,330,463	\$99,356,548	\$100,434,038	\$101,564,372
Expenses										
Utility Billing	\$3,292,987	\$3,558,330	\$3,689,193	\$3,822,386	\$3,957,183	\$4,097,448	\$4,241,957	\$4,392,385	\$4,549,031	\$4,712,213
Administration	4,762,007	4,919,704	5,101,436	5,288,087	5,481,819	5,683,229	5,869,798	6,063,146	6,263,567	6,471,371
Engineering Services	2,215,365	2,498,910	2,597,212	2,696,554	2,799,983	2,908,089	3,018,817	3,134,591	3,255,694	3,382,430
Treatment Operations	29,082,614	33,142,717	34,449,461	35,799,351	37,180,655	38,618,910	40,003,521	41,442,341	42,937,747	44,492,232
Sanitary Sewer Collections	13,919,131	14,452,656	14,999,362	15,555,647	16,129,041	16,725,967	17,305,387	17,907,687	18,533,960	19,185,360
Laboratory	1,887,873	1,636,495	1,699,320	1,763,131	1,828,920	1,897,521	1,965,899	2,037,162	2,111,461	2,188,954
Other Support Services	1,019,410	1,318,244	1,370,670	1,423,385	1,478,521	1,536,213	1,596,607	1,659,856	1,726,126	1,795,593
Environmental Control	1,531,841	1,595,443	1,656,900	1,719,086	1,783,407	1,850,508	1,918,409	1,989,239	2,063,151	2,140,312
Treatment Plant Maintenance	7,522,387	6,924,699	7,198,563	7,476,067	7,751,825	8,039,100	8,326,311	8,625,352	8,936,814	9,261,319
Sanitary Pump Stations	5,902,415	6,080,631	6,336,403	6,598,788	6,866,088	7,145,468	7,434,257	7,736,160	8,051,851	8,382,047
Regulatory Compliance	152,339	240,524	249,741	259,044	268,739	278,865	289,446	300,507	312,075	324,178
Safety Services	545,197	520,738	539,955	559,581	578,962	599,096	619,486	640,665	662,669	685,536
SCADA Services	487,653	719,437	746,422	773,947	801,027	829,186	857,983	887,933	919,090	951,516
Outreach & Training Services	188,771	194,865	202,150	209,603	216,765	224,200	231,789	239,670	247,855	256,358
Total O&M Expenses	\$72,509,990	\$77,803,393	\$80,836,787	\$83,944,657	\$87,122,933	\$90,433,801	\$93,679,668	\$97,056,695	\$100,571,092	\$104,229,419
Taxes & Transfers	0	0	0	0	0	0	0	0	0	0
Rate Funded Capital	15,000,000	16,000,000	17,000,000	18,000,000	18,500,000	19,500,000	20,500,000	21,500,000	22,500,000	23,500,000
Net Debt Service	5,686,639	7,501,832	7,683,379	7,684,254	7,686,004	7,687,879	7,684,254	7,379,624	7,379,313	7,378,999
To / (From) Reserves	165,830	(4,842,874)	(2,829,643)	(1,919,471)	(550,007)	393,416	2,024,707	4,158,256	6,201,504	8,469,159
Total Revenue Requirement	\$93,362,459	\$96,462,351	\$102,690,523	\$107,709,440	\$112,758,930	\$118,015,095	\$123,888,629	\$130,094,575	\$136,651,909	\$143,577,577
Bal / (Def) of Funds	\$0	(\$2,138,608)	(\$7,553,808)	(\$11,674,396)	(\$16,040,060)	(\$20,663,526)	(\$25,558,166)	(\$30,738,027)	(\$36,217,870)	(\$42,013,204)
Proposed Rate Adjustment	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Add'l Revenue with Rate Adj	\$0	\$2,138,608	\$7,553,808	\$11,674,396	\$16,040,060	\$20,663,526	\$25,558,166	\$30,738,027	\$36,217,870	\$42,013,204
Bal / (Def) After Rate Adj	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
Average Residential Customer Bill										
Customer Bill on Proposed Adj.	\$55.68	\$57.91	\$60.22	\$62.63	\$65.14	\$67.74	\$70.45	\$73.27	\$76.20	\$79.25
Bill Difference - Monthly		2.23	2.32	2.41	2.51	2.61	2.71	2.82	2.93	3.05
Cumulative Bill Difference		2.23	4.54	6.95	9.46	12.06	14.77	17.59	20.52	23.57
Debt Service Coverage Ratio (all debt) - No Connection Fees										
Before Rate Adjustment	2.68	1.72	1.46	1.24	0.98	0.71	0.48	0.31	0.00	0.00
After Proposed Rate Adjustment	2.68	1.94	2.23	2.43	2.62	2.82	3.09	4.48	4.89	5.33
Debt Service Coverage Ratio (all debt) - Plus Connection Fees										
Before Rate Adjustment	3.04	2.01	1.75	1.52	1.27	0.99	0.76	0.69	0.36	0.02
After Proposed Rate Adjustment	3.04	2.24	2.52	2.72	2.91	3.10	3.37	4.86	5.27	5.71
Ending Fund Balance	\$107,403,635	\$121,080,954	\$101,415,642	\$81,066,053	\$65,384,626	\$67,062,809	\$70,385,130	\$77,960,191	\$87,612,668	\$99,567,310
Target Minimum - 6 mo. of O&M	\$36,254,995	\$38,901,696	\$40,418,393	\$41,972,328	\$43,561,467	\$45,216,900	\$46,839,834	\$48,528,347	\$50,285,546	\$52,114,710

City of Stockton
Wastewater Rate Study
Escalation Factors
Exhibit 2

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Revenues											
Customer Growth	Calculated	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
Flat	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Misc / Other Revenues	Budget	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
Expenses											
Labor	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Provided by Budget Office
Benefits - Medical	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Provided by Budget Office
Benefits - Retirement	Budget	Budget	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0% Provided by Budget Office
Benefits - Other	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Provided by Budget Office
Professional Services	Budget	Budget	3.5%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Materials & Supplies	Budget	Budget	3.5%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Equipment	Budget	Budget	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	
Chemicals	Budget	Budget	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	
Electricity	Budget	Budget	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Utilities	Budget	Budget	4.0%	4.0%	4.0%	4.0%	4.0%	3.5%	3.5%	3.5%	
Insurance	Budget	Budget	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0% Provided by Budget Office
Miscellaneous	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Average O&M	N/A	7.3%	3.9%	3.8%	3.8%	3.8%	3.6%	3.6%	3.6%	3.6%	
Interest	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
New Debt Service Assumptions											
Revenue Bond											
Term in Years	30	30	30	30	30	30	30	30	30	30	
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Low Interest Loan											
Term in Years	30	30	30	30	30	30	30	30	30	30	
Rate	0.9%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	



	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Revenues											
<i>Rate Revenues</i>											
Residential											
Single Family & Condo	\$56,578,505	\$57,144,290	\$57,715,733	\$58,292,890	\$58,875,819	\$59,464,577	\$60,059,223	\$60,659,815	\$61,266,414	\$61,879,078	As Customer Growth
Multi-Family	5,441,560	5,495,976	5,550,936	5,606,445	5,662,509	5,719,134	5,776,326	5,834,089	5,892,430	5,951,354	As Customer Growth
Apartments	16,384,198	16,548,040	16,713,520	16,880,656	17,049,462	17,219,957	17,392,156	17,566,078	17,741,739	17,919,156	As Customer Growth
Commercial/Institutional											
Low Strength	\$368,738	\$372,425	\$376,149	\$379,911	\$383,710	\$387,547	\$391,423	\$395,337	\$399,290	\$403,283	As Customer Growth
Medium Strength	4,759,241	4,806,833	4,854,902	4,903,451	4,952,485	5,002,010	5,052,030	5,102,551	5,153,576	5,205,112	As Customer Growth
High Strength	1,876,559	1,895,325	1,914,278	1,933,421	1,952,755	1,972,283	1,992,005	2,011,925	2,032,045	2,052,365	As Customer Growth
Schools	923,703	932,940	942,270	951,692	961,209	970,821	980,529	990,335	1,000,238	1,010,240	As Customer Growth
Industrial	4,414,659	4,458,805	4,503,393	4,548,427	4,593,911	4,639,851	4,686,249	4,733,112	4,780,443	4,828,247	As Customer Growth
Total Rate Revenues	\$90,747,163	\$91,654,635	\$92,571,181	\$93,496,893	\$94,431,862	\$95,376,180	\$96,329,942	\$97,293,241	\$98,266,174	\$99,248,836	
<i>Other Revenues</i>											
Fats, Oils, Grease Inspection	\$44,091	\$44,311	\$44,533	\$44,756	\$44,979	\$45,204	\$45,430	\$45,658	\$45,886	\$46,115	As Misc / Other Revenues
Interest Income	790,829	843,714	739,207	710,888	458,803	146,237	170,419	232,248	335,846	482,553	Calculated on Reserves
Service Penalties	1,478,664	1,478,664	1,478,664	1,478,664	1,478,664	1,478,664	1,478,664	1,478,664	1,478,664	1,478,664	As Flat
Lien Admin Fees	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	As Flat
Pre-Treatment Violations	60,291	60,291	60,291	60,291	60,291	60,291	60,291	60,291	60,291	60,291	As Flat
Returned Check Fees	1,000	1,005	1,010	1,015	1,020	1,025	1,030	1,036	1,041	1,046	As Misc / Other Revenues
Other Revenue	45,000	45,225	45,451	45,678	45,907	46,136	46,367	46,599	46,832	47,066	As Misc / Other Revenues
Program Revenue	2,500	2,513	2,525	2,538	2,550	2,563	2,576	2,589	2,602	2,615	As Misc / Other Revenues
Refunds and Reimbursements	30,000	30,150	30,301	30,452	30,605	30,758	30,911	31,066	31,221	31,377	As Misc / Other Revenues
Mapping Fee	6,410	6,442	6,474	6,507	6,539	6,572	6,605	6,638	6,671	6,704	As Misc / Other Revenues
Permit Center Operations	46,511	46,744	46,977	47,212	47,448	47,685	47,924	48,164	48,404	48,646	As Misc / Other Revenues
Plan Check Fees	10,000	10,050	10,100	10,151	10,202	10,253	10,304	10,355	10,407	10,459	As Misc / Other Revenues
Wastewater Hauler	0	0	0	0	0	0	0	0	0	0	As Misc / Other Revenues
Total Other Revenues	2,615,296	\$2,669,108	\$2,565,533	\$2,538,151	\$2,287,009	\$1,975,389	\$2,000,521	\$2,063,306	\$2,167,865	\$2,315,536	
Total Revenues	\$93,362,459	\$94,323,743	\$95,136,714	\$96,035,044	\$96,718,870	\$97,351,569	\$98,330,463	\$99,356,548	\$100,434,038	\$101,564,372	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Expenses											
Utility Billing											
Employee Services											
Salaries - Regular	\$970,566	\$1,050,049	\$1,081,550	\$1,113,997	\$1,147,417	\$1,181,839	\$1,217,295	\$1,253,813	\$1,291,428	\$1,330,171	As Labor
Salaries - Part Time/Temp	57,240	21,036	21,667	22,317	22,987	23,676	24,386	25,118	25,872	26,648	As Labor
Regular Overtime	20,828	21,036	21,667	22,317	22,987	23,676	24,386	25,118	25,872	26,648	As Labor
Employee Separation Pay	11,781	12,978	13,367	13,768	14,181	14,607	15,045	15,496	15,961	16,440	As Labor
Additional Pay	2,170	0	0	0	0	0	0	0	0	0	As Labor
Retirement	249,409	304,138	325,428	344,953	365,651	387,590	410,845	435,496	461,625	489,323	As Benefits - Retirement
Medicare	14,891	16,359	16,850	17,355	17,876	18,412	18,965	19,534	20,120	20,723	As Benefits - Medical
Health/Dental/Vision	214,356	266,112	274,095	282,318	290,788	299,511	308,497	317,752	327,284	337,103	As Benefits - Medical
L/T Disability Insurance	4,077	6,618	6,817	7,021	7,232	7,449	7,672	7,902	8,139	8,383	As Benefits - Other
Life Insurance	971	968	997	1,027	1,058	1,089	1,122	1,156	1,191	1,226	As Benefits - Other
Workers Compensation	28,976	33,979	34,998	36,048	37,130	38,244	39,391	40,573	41,790	43,044	As Benefits - Other
Unemployment Insurance	1,519	1,166	1,201	1,237	1,274	1,312	1,352	1,392	1,434	1,477	As Benefits - Other
Cell Phone Allowance	1,203	1,407	1,449	1,493	1,537	1,584	1,631	1,680	1,730	1,782	As Miscellaneous
Retirement Pension Bond	0	0	0	0	0	0	0	0	0	0	As Benefits - Retirement
Vacation Sell Back	0	2,141	2,205	2,271	2,340	2,410	2,482	2,556	2,633	2,712	As Labor
Total Employee Services	\$1,577,987	\$1,737,987	\$1,802,292	\$1,866,124	\$1,932,456	\$2,001,399	\$2,073,069	\$2,147,586	\$2,225,079	\$2,305,680	
Other Services											
Contractual Employees	\$25,000	\$25,250	\$26,134	\$27,048	\$27,860	\$28,696	\$29,557	\$30,443	\$31,357	\$32,297	As Professional Services
Maint. & Repair Services	6,104	6,165	6,381	6,604	6,802	7,006	7,216	7,433	7,656	7,886	As Materials & Supplies
Duplication/Copy Costs	12,600	12,726	13,171	13,632	14,041	14,463	14,897	15,343	15,804	16,278	As Materials & Supplies
Insurance Premiums	93,511	115,394	125,779	137,100	149,439	162,888	177,548	193,527	210,945	229,930	As Insurance
Automotive Equip Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Computer/Tech/Oper Supprt	108,027	110,187	114,594	119,178	123,945	128,903	132,770	136,753	140,856	145,082	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Publicity & Advertising	2,375	2,398	2,482	2,569	2,646	2,725	2,807	2,891	2,978	3,067	As Materials & Supplies
Printing & Mapping	74,145	86,577	89,607	92,743	95,526	98,392	101,343	104,384	107,515	110,741	As Materials & Supplies
Postage/Mailing Services	464,265	470,321	486,782	503,820	518,934	534,502	550,537	567,053	584,065	601,587	As Materials & Supplies
Processing Fees	85,448	88,327	91,418	94,618	97,457	100,380	103,392	106,493	109,688	112,979	As Materials & Supplies
Computer/Programming Svcs	1,650	3,333	3,450	3,570	3,678	3,788	3,901	4,019	4,139	4,263	As Professional Services
Other Services	700,000	707,000	728,210	750,056	772,558	795,735	819,607	844,195	869,521	895,606	As Miscellaneous
Total Other Services	\$1,573,125	\$1,627,678	\$1,688,009	\$1,750,939	\$1,812,885	\$1,877,478	\$1,943,575	\$2,012,535	\$2,084,523	\$2,159,716	
Materials & Supplies											
Materials and Supplies	\$20,000	\$20,200	\$20,907	\$21,639	\$22,288	\$22,957	\$23,645	\$24,355	\$25,085	\$25,838	As Materials & Supplies
Computer Software	1,500	1,611	1,675	1,742	1,812	1,885	1,941	1,999	2,059	2,121	As Equipment
Fuels-Gas/Oil/Propane	21,941	30,705	31,933	33,210	34,539	35,920	37,178	38,479	39,826	41,219	As Utilities
Total Materials & Supplies	\$43,441	\$52,516	\$54,516	\$56,592	\$58,639	\$60,762	\$62,764	\$64,833	\$66,970	\$69,178	
Other Expenses											
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Meetings & Travel	1,500	1,515	1,568	1,623	1,672	1,722	1,773	1,827	1,881	1,938	As Materials & Supplies
Memberships	600	606	627	649	669	689	709	731	753	775	As Materials & Supplies
Car Mileage Reimbursement	600	606	627	649	669	689	709	731	753	775	As Materials & Supplies
Collection Costs	45,579	46,035	47,416	48,839	50,304	51,813	53,367	54,968	56,617	58,316	As Miscellaneous
Telephone	900	909	945	983	1,023	1,063	1,101	1,139	1,179	1,220	As Utilities
Training Services	9,000	9,090	9,363	9,644	9,933	10,231	10,538	10,854	11,180	11,515	As Labor
Settlement Payments	40,255	81,388	83,830	86,345	88,935	91,603	94,351	97,182	100,097	103,100	As Miscellaneous
Total Other Expenses	\$98,434	\$140,149	\$144,376	\$148,731	\$153,203	\$157,809	\$162,549	\$167,431	\$172,459	\$177,639	
Total Utility Billing Expenses	\$3,292,987	\$3,558,330	\$3,689,193	\$3,822,386	\$3,957,183	\$4,097,448	\$4,241,957	\$4,392,385	\$4,549,031	\$4,712,213	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Administration											
Employee Services											
Salaries - Regular	\$798,465	\$793,842	\$817,657	\$842,187	\$867,453	\$893,476	\$920,280	\$947,889	\$976,326	\$1,005,615	As Labor
Salaries - Part Time/Temp	6,300	0	0	0	0	0	0	0	0	0	As Labor
Regular Overtime	12,600	31,500	32,445	33,418	34,421	35,454	36,517	37,613	38,741	39,903	As Labor
Employee Separation Pay	9,694	9,811	10,105	10,408	10,721	11,042	11,374	11,715	12,066	12,428	As Labor
Additional Pay	767	4,289	4,418	4,550	4,687	4,827	4,972	5,121	5,275	5,433	As Labor
Retirement	204,923	227,067	242,962	257,539	272,992	289,371	306,734	325,138	344,646	365,325	As Benefits - Retirement
Medicare	11,064	12,227	12,594	12,972	13,361	13,762	14,174	14,600	15,038	15,489	As Benefits - Medical
Health/Dental/Vision	119,811	137,592	141,720	145,971	150,350	154,861	159,507	164,292	169,221	174,297	As Benefits - Medical
L/T Disability Insurance	3,215	5,018	5,169	5,324	5,483	5,648	5,817	5,992	6,172	6,357	As Benefits - Other
Life Insurance	537	529	545	561	578	595	613	632	651	670	As Benefits - Other
Workers Compensation	21,489	24,161	24,886	25,632	26,401	27,193	28,009	28,849	29,715	30,606	As Benefits - Other
Unemployment Insurance	1,160	861	887	913	941	969	998	1,028	1,059	1,091	As Benefits - Other
Cell Phone Allowance	2,646	2,079	2,141	2,206	2,272	2,340	2,410	2,482	2,557	2,634	As Miscellaneous
Retirement Pension Bond	0	0	0	0	0	0	0	0	0	0	As Benefits - Retirement
Total Employee Services	\$1,192,671	\$1,248,976	\$1,295,528	\$1,341,683	\$1,389,659	\$1,439,539	\$1,491,406	\$1,545,350	\$1,601,465	\$1,659,848	
Other Services											
Telephone	\$12,285	\$12,663	\$13,170	\$13,696	\$14,244	\$14,814	\$15,332	\$15,869	\$16,424	\$16,999	As Utilities
Computer/Tech/Operation Support	103,422	53,574	55,717	57,946	60,263	62,674	64,554	66,491	68,486	70,540	As Equipment
Radio Equipment Rental	1,596	1,649	1,715	1,784	1,855	1,929	1,987	2,047	2,108	2,171	As Equipment
Other Rentals	1,728,615	1,846,980	1,920,859	1,997,694	2,077,601	2,160,705	2,225,527	2,292,292	2,361,061	2,431,893	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Water	567	0	0	0	0	0	0	0	0	0	As Utilities
Storm Water	0	0	0	0	0	0	0	0	0	0	As Utilities
Maint. & Repair Services	5,670	6,300	6,521	6,749	6,951	7,160	7,375	7,596	7,824	8,058	As Materials & Supplies
Uniform/Laundry Services	1,890	1,890	1,956	2,025	2,085	2,148	2,212	2,279	2,347	2,417	As Materials & Supplies
Duplication/Copy Costs	1,890	630	652	675	695	716	737	760	782	806	As Materials & Supplies
Insurance Premiums	73,587	86,390	94,165	102,640	111,878	121,947	132,922	144,885	157,924	172,137	As Insurance
Automotive Equip Rental	0	14,158	14,724	15,313	15,925	16,562	17,059	17,571	18,098	18,641	As Equipment
Publicity & Advertising	630	945	978	1,012	1,043	1,074	1,106	1,139	1,174	1,209	As Materials & Supplies
Postage/Mailing Services	0	63	65	67	70	72	74	76	78	81	As Materials & Supplies
Processing Fees	0	7,500	7,763	8,034	8,275	8,523	8,779	9,043	9,314	9,593	As Materials & Supplies
Legal Services	0	0	0	0	0	0	0	0	0	0	As Labor
Training Services	6,300	9,450	9,734	10,026	10,326	10,636	10,955	11,284	11,622	11,971	As Labor
Prof & Special Services	88,200	87,255	89,873	92,569	95,346	98,206	101,152	104,187	107,313	110,532	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Testing and Analysis Services	315	315	324	334	344	355	365	376	387	399	As Labor
Recoverable Legal Expense	9,450	31,500	32,445	33,418	34,421	35,454	36,517	37,613	38,741	39,903	As Labor
Total Other Services	\$2,034,417	\$2,161,262	\$2,250,660	\$2,343,981	\$2,441,323	\$2,542,974	\$2,626,654	\$2,713,506	\$2,803,683	\$2,897,352	
Materials & Supplies											
Materials and Supplies	\$12,600	\$18,900	\$19,562	\$20,246	\$20,854	\$21,479	\$22,124	\$22,787	\$23,471	\$24,175	As Materials & Supplies
Computer Software	12,600	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Fuels-Gas/Oil/Propane	920	0	0	0	0	0	0	0	0	0	As Utilities
Non-Capital Assets	25,200	15,750	16,301	16,872	17,378	17,899	18,436	18,989	19,559	20,146	As Materials & Supplies
Total Materials & Supplies	\$51,320	\$34,650	\$35,863	\$37,118	\$38,231	\$39,378	\$40,560	\$41,777	\$43,030	\$44,321	
Other Expenses											
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Meetings & Travel	630	630	652	675	695	716	737	760	782	806	As Materials & Supplies
Memberships	756	756	782	810	834	859	885	911	939	967	As Materials & Supplies
Indirect Cost Allocation	1,413,232	1,413,232	1,455,629	1,499,298	1,544,277	1,590,605	1,638,323	1,687,473	1,738,097	1,790,240	As Miscellaneous
Car Mileage Reimbursement	1,260	630	652	675	695	716	737	760	782	806	As Materials & Supplies
Settlement Payments	29,921	28,068	28,910	29,777	30,671	31,591	32,539	33,515	34,520	35,556	As Miscellaneous
Vehicle Acquisition	31,500	31,500	32,760	34,070	35,433	36,851	37,956	39,095	40,268	41,476	As Equipment
Equipment Acquisition	6,300	0	0	0	0	0	0	0	0	0	As Equipment
Total Other Expenses	\$1,483,599	\$1,474,816	\$1,519,386	\$1,565,305	\$1,612,605	\$1,661,338	\$1,711,178	\$1,762,513	\$1,815,388	\$1,869,850	
Total Administration	\$4,762,007	\$4,919,704	\$5,101,436	\$5,288,087	\$5,481,819	\$5,683,229	\$5,869,798	\$6,063,146	\$6,263,567	\$6,471,371	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Engineering Services											
Employee Services											
Salaries - Regular	\$1,174,474	\$1,183,613	\$1,219,121	\$1,255,695	\$1,293,366	\$1,332,167	\$1,372,132	\$1,413,296	\$1,455,695	\$1,499,366	As Labor
Employee Separation Pay	14,115	14,628	15,067	15,519	15,984	16,464	16,958	17,467	17,991	18,530	As Labor
Retirement	302,663	338,273	361,952	383,669	406,689	431,091	456,956	484,374	513,436	544,242	As Benefits - Retirement
Medicare	16,907	17,519	18,045	18,586	19,143	19,718	20,309	20,919	21,546	22,193	As Benefits - Medical
Health/Dental/Vision	147,386	171,360	176,501	181,796	187,250	192,867	198,653	204,613	210,751	217,074	As Benefits - Medical
L/T Disability Insurance	4,933	7,455	7,679	7,909	8,146	8,391	8,642	8,902	9,169	9,444	As Benefits - Other
Life Insurance	722	680	700	721	743	765	788	812	836	861	As Benefits - Other
Workers Compensation	39,861	27,177	27,992	28,832	29,697	30,588	31,506	32,451	33,424	34,427	As Benefits - Other
Cell Phone Allowance	3,045	1,680	1,730	1,782	1,836	1,891	1,948	2,006	2,066	2,128	As Miscellaneous
Regular Overtime	4,486	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	As Labor
Additional Pay	5,959	5,390	5,552	5,718	5,890	6,066	6,248	6,436	6,629	6,828	As Labor
Unemployment Insurance	1,663	1,214	1,250	1,288	1,327	1,366	1,407	1,450	1,493	1,538	As Benefits - Other
Retirement Pension Bond	0	0	0	0	0	0	0	0	0	0	As Benefits - Retirement
Vacation Sell Back	0	2,414	2,486	2,561	2,638	2,717	2,798	2,882	2,969	3,058	As Labor
Total Employee Services	\$1,716,214	\$1,774,903	\$1,841,681	\$1,907,790	\$1,976,534	\$2,048,030	\$2,122,404	\$2,199,785	\$2,280,310	\$2,364,122	
Other Services											
Telephone	\$699	\$2,800	\$2,912	\$3,028	\$3,150	\$3,276	\$3,390	\$3,509	\$3,632	\$3,759	As Utilities
Maintenance & Repair Services	2,800	0	0	0	0	0	0	0	0	0	As Labor
Duplication/Copy Costs	1,400	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	As Miscellaneous
Insurance Premiums	106,849	124,341	135,532	147,730	161,025	175,517	191,314	208,532	227,300	247,757	As Insurance
Automotive Equipment Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Computer/Tech/Operation Support	136,641	120,658	125,484	130,504	135,724	141,153	145,387	149,749	154,241	158,869	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Publicity & Advertising	3,500	2,100	2,174	2,250	2,317	2,387	2,458	2,532	2,608	2,686	As Materials & Supplies
Printing & Mapping	35,000	38,500	39,848	41,242	42,479	43,754	45,066	46,418	47,811	49,245	As Materials & Supplies
Postage/Mailing Services	350	350	361	371	382	394	406	418	430	443	As Labor
Processing Fees	753	770	797	825	850	875	901	928	956	985	As Materials & Supplies
Uniform/Laundry Services	474	560	580	600	618	636	656	675	695	716	As Materials & Supplies
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Testing and Analysis Services	560	0	0	0	0	0	0	0	0	0	As Labor
Professional and Special Services	35,000	280,000	288,400	297,052	305,964	315,142	324,597	334,335	344,365	354,696	As Labor
Radio Equipment Rental	1,397	960	994	1,028	1,059	1,091	1,124	1,157	1,192	1,228	As Materials & Supplies
Total Other Services	\$325,423	\$572,439	\$598,522	\$626,115	\$655,098	\$685,801	\$716,922	\$749,926	\$784,953	\$822,158	
Materials & Supplies											
Materials & Supplies	\$7,000	\$10,500	\$10,868	\$11,248	\$11,585	\$11,933	\$12,291	\$12,660	\$13,039	\$13,431	As Materials & Supplies
Computer Software	35,490	14,000	14,560	15,142	15,748	16,378	16,869	17,375	17,897	18,434	As Equipment
Subscription - Periodical	35	350	362	375	386	398	410	422	435	448	As Materials & Supplies
Fuels - Gas/Oil/Propane	2,925	832	866	900	936	974	1,008	1,043	1,079	1,117	As Utilities
Library Materials	8,652	3,500	3,623	3,749	3,862	3,978	4,097	4,220	4,346	4,477	As Materials & Supplies
Non-Capital Assets	31,500	10,500	10,868	11,248	11,585	11,933	12,291	12,660	13,039	13,431	As Materials & Supplies
Total Materials & Supplies	\$85,602	\$39,682	\$41,145	\$42,663	\$44,103	\$45,593	\$46,965	\$48,379	\$49,836	\$51,336	
Other Expenses											
Training	\$7,350	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115	\$8,358	\$8,609	\$8,867	As Labor
Meetings & Travel	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Memberships	1,960	1,750	1,811	1,875	1,931	1,989	2,048	2,110	2,173	2,238	As Materials & Supplies
Car Mileage Reimbursement	70	70	72	75	77	80	82	84	87	90	As Materials & Supplies
Vehicle Acquisition	35,000	61,250	63,700	66,248	68,898	71,654	73,803	76,018	78,298	80,647	As Equipment
Settlement Payments	43,746	41,816	43,070	44,363	45,693	47,064	48,476	49,930	51,428	52,971	As Miscellaneous
Total Other Expenses	\$88,126	\$111,886	\$115,864	\$119,987	\$124,249	\$128,665	\$132,525	\$136,501	\$140,596	\$144,814	
Total Engineering Services	\$2,215,365	\$2,498,910	\$2,597,212	\$2,696,554	\$2,799,983	\$2,908,089	\$3,018,817	\$3,134,591	\$3,255,694	\$3,382,430	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Treatment Operations											
Employee Services											
Salaries - Regular	\$2,493,076	\$2,411,498	\$2,483,843	\$2,558,358	\$2,635,109	\$2,714,162	\$2,795,587	\$2,879,455	\$2,965,838	\$3,054,814	As Labor
Salaries Part Time - Temp	48,000	48,000	49,440	50,923	52,451	54,024	55,645	57,315	59,034	60,805	As Labor
Regular Overtime	426,000	450,000	463,500	477,405	491,727	506,479	521,673	537,324	553,443	570,047	As Labor
Stand By Time (Call Back)	20,040	20,040	20,641	21,260	21,898	22,555	23,232	23,929	24,647	25,386	As Labor
Holiday Pay	90,000	93,000	95,790	98,664	101,624	104,672	107,812	111,047	114,378	117,810	As Labor
Employee Separation Pay	27,724	29,804	30,698	31,619	32,568	33,545	34,551	35,588	36,655	37,755	As Labor
Additional Pay	5,941	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	As Labor
Retirement	641,359	716,498	766,653	812,652	861,411	913,096	967,882	1,025,954	1,087,512	1,152,762	As Benefits - Retirement
Deferred Compensation	114,487	110,020	117,721	124,785	132,272	140,208	148,621	157,538	166,990	177,009	As Benefits - Retirement
Medicare	44,047	44,041	45,362	46,723	48,125	49,569	51,056	52,587	54,165	55,790	As Benefits - Medical
Health/Dental/Vision	413,632	494,760	509,603	524,891	540,638	556,857	573,562	590,769	608,492	626,747	As Benefits - Medical
L/T Disability Insurance	10,470	15,212	15,668	16,138	16,623	17,121	17,635	18,164	18,709	19,270	As Benefits - Other
Life Insurance	2,182	2,110	2,173	2,238	2,306	2,375	2,446	2,519	2,595	2,673	As Benefits - Other
Workers Compensation	231,486	159,989	164,789	169,732	174,824	180,069	185,471	191,035	196,766	202,669	As Benefits - Other
Unemployment Insurance	4,665	3,276	3,374	3,476	3,580	3,687	3,798	3,912	4,029	4,150	As Benefits - Other
Cell Phone Allowance	3,360	3,660	3,770	3,883	3,999	4,119	4,243	4,370	4,501	4,636	As Miscellaneous
Vacation Sell Back	0	1,619	1,668	1,718	1,769	1,822	1,877	1,933	1,991	2,051	As Labor
Total Employee Services	\$4,576,469	\$4,615,527	\$4,787,054	\$4,957,196	\$5,134,035	\$5,317,867	\$5,509,002	\$5,707,767	\$5,914,505	\$6,129,575	
Other Services											
Electricity	\$6,000,000	\$6,245,288	\$6,557,552	\$6,885,430	\$7,229,702	\$7,591,187	\$7,970,746	\$8,369,283	\$8,787,747	\$9,227,135	As Electricity
Gas	390,000	417,360	434,054	451,417	469,473	488,252	505,341	523,028	541,334	560,281	As Utilities
Water	450,000	475,000	494,000	513,760	534,310	555,683	575,132	595,261	616,095	637,659	As Utilities
Telephone	63,300	69,000	71,760	74,630	77,616	80,720	83,545	86,470	89,496	92,628	As Utilities
Stormwater	31,000	31,000	32,240	33,530	34,871	36,266	37,535	38,849	40,208	41,616	As Utilities
Maintenance & Repair Services	1,158,500	2,000,000	2,070,000	2,142,450	2,206,724	2,272,925	2,341,113	2,411,346	2,483,687	2,558,197	As Materials & Supplies
Uniform/Laundry Services	16,000	50,000	51,750	53,561	55,168	56,823	58,528	60,284	62,092	63,955	As Materials & Supplies
Duplication/Copy Costs	2,000	2,000	2,070	2,142	2,207	2,273	2,341	2,411	2,484	2,558	As Materials & Supplies
Insurance Premiums	268,794	304,092	331,460	361,292	393,808	429,251	467,883	509,993	555,892	605,922	As Insurance
Automotive Equipment Rental	45,690	47,480	49,379	51,354	53,408	55,544	57,721	59,927	60,695	62,516	As Equipment
Computer/Tech/Operation Support	100,602	108,357	112,149	116,075	119,557	123,144	126,838	130,643	134,562	138,599	As Materials & Supplies
Radio Equipment Rental	25,935	26,624	27,556	28,520	29,376	30,257	31,165	32,100	33,063	34,055	As Materials & Supplies
Other Rentals	6,600	100,000	103,500	107,123	110,336	113,646	117,056	120,567	124,184	127,910	As Materials & Supplies
Pool Vehicle Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Publicity & Advertising	3,500	1,200	1,242	1,285	1,324	1,364	1,405	1,447	1,490	1,535	As Materials & Supplies
Postage/Mailing Services	500	500	518	536	552	568	585	603	621	640	As Materials & Supplies
Processing Fees	667,000	708,000	732,780	758,427	781,180	804,616	828,754	853,617	879,225	905,602	As Materials & Supplies
Testing & Analysis Services	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	As Labor
Training Services	53,500	51,000	52,530	54,106	55,729	57,401	59,123	60,897	62,724	64,605	As Labor
Professional & Special Services	4,382,163	6,741,450	6,943,694	7,152,004	7,366,564	7,587,561	7,815,188	8,049,644	8,291,133	8,539,867	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Legal Services	15,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	As Labor
Building Repairs/Maint	2,000	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Security & Alarm Services	86,400	86,400	89,424	92,554	95,330	98,190	101,136	104,170	107,295	110,514	As Professional Services
Total Other Services	\$13,770,984	\$17,507,251	\$18,201,433	\$18,925,284	\$19,663,676	\$20,433,505	\$21,229,894	\$22,060,286	\$22,926,298	\$23,829,631	
Materials & Supplies											
Materials & Supplies	\$250,000	\$250,000	\$258,750	\$267,806	\$275,840	\$284,116	\$292,639	\$301,418	\$310,461	\$319,775	As Materials & Supplies
Computer Software	1,000	1,000	1,035	1,071	1,103	1,136	1,171	1,206	1,242	1,279	As Materials & Supplies
Subscription-Periodical	500	500	518	536	552	568	585	603	621	640	As Materials & Supplies
Fuels - Gas/Oil/Propane	41,380	33,588	34,764	35,981	37,060	38,172	39,317	40,497	41,712	42,963	As Materials & Supplies
Chemicals	8,200,000	8,500,000	8,840,000	9,193,600	9,561,344	9,943,798	10,242,112	10,549,375	10,865,856	11,191,832	As Chemicals
Library Materials	5,000	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Non-Capital Assets	975,000	1,015,000	1,050,525	1,087,293	1,119,912	1,153,510	1,188,115	1,223,758	1,260,471	1,298,285	As Materials & Supplies
Total Materials & Supplies	\$9,472,880	\$9,800,088	\$10,185,592	\$10,586,287	\$10,995,812	\$11,421,300	\$11,763,939	\$12,116,857	\$12,480,363	\$12,854,773	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Other Expenses											
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Meetings & Travel	1,180	1,000	1,035	1,071	1,103	1,136	1,171	1,206	1,242	1,279	As Materials & Supplies
Memberships	150,000	150,000	155,250	160,684	165,504	170,469	175,583	180,851	186,277	191,865	As Materials & Supplies
Taxes	60,000	65,750	68,051	70,433	72,546	74,722	76,964	79,273	81,651	84,101	As Materials & Supplies
Retirement Expense	289,303	289,303	309,554	328,127	347,815	368,684	390,805	414,253	439,109	465,455	As Benefits - Retirement
Car Mileage Reimbursement	1,000	1,000	1,035	1,071	1,103	1,136	1,171	1,206	1,242	1,279	As Materials & Supplies
Settlement Payments	85,798	85,298	87,857	90,493	93,207	96,004	98,884	101,850	104,906	108,053	As Miscellaneous
Vehicle Acquisition	105,000	282,500	293,800	305,552	317,774	330,485	340,400	350,612	361,130	371,964	As Equipment
Equipment Acquisition	570,000	345,000	358,800	373,152	388,078	403,601	415,709	428,181	441,026	454,257	As Equipment
Total Other Expenses	\$1,262,281	\$1,219,851	\$1,275,382	\$1,330,583	\$1,387,132	\$1,446,239	\$1,500,686	\$1,557,431	\$1,616,582	\$1,678,252	
Total Treatment Operations	\$29,082,614	\$33,142,717	\$34,449,461	\$35,799,351	\$37,180,655	\$38,618,910	\$40,003,521	\$41,442,341	\$42,937,747	\$44,492,232	
Sanitary Sewer Collections											
Employee Services											
Salaries - Regular	\$2,912,056	\$2,999,402	\$3,089,384	\$3,182,066	\$3,277,528	\$3,375,853	\$3,477,129	\$3,581,443	\$3,688,886	\$3,799,553	As Labor
Salaries Part Time - Temp	0	0	0	0	0	0	0	0	0	0	As Labor
Regular Overtime	150,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	As Labor
Stand By Time	40,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	As Labor
Holiday Pay	6,500	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	As Labor
Employee Separation Pay	34,355	37,070	38,182	39,328	40,507	41,723	42,974	44,264	45,591	46,959	As Labor
Additional Pay	38,194	34,925	35,973	37,052	38,163	39,308	40,488	41,702	42,953	44,242	As Labor
Retirement	748,013	858,100	918,167	973,257	1,031,652	1,093,552	1,159,165	1,228,715	1,302,437	1,380,584	As Benefits - Retirement
Deferred Compensation	143,382	148,674	159,081	168,626	178,744	189,468	200,836	212,887	225,660	239,199	As Benefits - Retirement
Medicare	44,831	46,864	48,270	49,718	51,210	52,746	54,328	55,958	57,637	59,366	As Benefits - Medical
Health/Dental/Vision	571,886	1,182,907	1,218,394	1,254,946	1,292,594	1,331,372	1,371,313	1,412,453	1,454,826	1,498,471	As Benefits - Medical
L/T Disability Insurance	12,231	19,138	19,712	20,304	20,913	21,540	22,186	22,852	23,537	24,243	As Benefits - Other
Life Insurance	3,007	2,987	3,077	3,169	3,264	3,362	3,463	3,567	3,674	3,784	As Benefits - Other
Workers Compensation	285,343	210,825	217,150	223,664	230,374	237,285	244,404	251,736	259,288	267,067	As Benefits - Other
Unemployment Insurance	4,532	3,310	3,409	3,512	3,617	3,725	3,837	3,952	4,071	4,193	As Benefits - Other
Cell Phone Allowance	5,970	2,190	2,256	2,323	2,393	2,465	2,539	2,615	2,693	2,774	As Miscellaneous
Vacation Sell Back	0	6,116	6,299	6,488	6,683	6,884	7,090	7,303	7,522	7,748	As Labor
Total Employee Services	\$5,000,300	\$5,749,008	\$5,961,749	\$6,172,919	\$6,392,363	\$6,620,446	\$6,857,550	\$7,104,076	\$7,360,447	\$7,627,103	
Other Services											
Telephone	\$8,000	\$8,000	\$8,320	\$8,653	\$8,999	\$9,359	\$9,686	\$10,025	\$10,376	\$10,740	As Utilities
Maintenance & Repair Services	2,815,000	2,528,000	2,603,840	2,681,955	2,762,414	2,845,286	2,930,645	3,018,564	3,109,121	3,202,395	As Labor
Uniform/Laundry Services	22,000	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	As Labor
Duplication/Copy Costs	2,500	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	As Miscellaneous
Insurance Premiums	281,180	330,821	360,595	393,048	428,423	466,981	509,009	554,820	604,754	659,182	As Insurance
Automotive Equipment Rental	305,670	443,366	461,101	479,545	498,726	518,675	534,236	550,263	566,771	583,774	As Equipment
Computer/Tech/Operation Support	157,534	165,931	172,568	179,471	186,650	194,116	199,939	205,937	212,116	218,479	As Equipment
Radio Equipment Rental	53,845	55,261	57,471	59,770	62,161	64,648	66,587	68,585	70,642	72,761	As Equipment
Other Rentals	35,000	35,000	36,400	37,856	39,370	40,945	42,173	43,439	44,742	46,084	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Publicity & Advertising	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	As Miscellaneous
Postage/Mailing Services	6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	As Labor
Processing Fees	98,000	118,000	121,540	125,186	128,942	132,810	136,794	140,898	145,125	149,479	As Miscellaneous
Testing & Analysis Services	1,500	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	As Labor
Training Services	40,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	As Labor
Professional & Special Services	247,163	535,000	551,050	567,582	584,609	602,147	620,212	638,818	657,983	677,722	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Electricity	1,000	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	As Electricity
Total Other Services	\$4,075,392	\$4,314,879	\$4,471,270	\$4,634,424	\$4,804,714	\$4,982,543	\$5,160,109	\$5,345,527	\$5,539,259	\$5,741,802	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Materials & Supplies											
Materials & Supplies	\$400,000	\$625,000	\$646,875	\$669,516	\$689,601	\$710,289	\$731,598	\$753,546	\$776,152	\$799,437	As Materials & Supplies
Fuels - Gas/Oil/Propane	270,001	185,621	192,118	198,842	204,807	210,951	217,280	223,798	230,512	237,428	As Materials & Supplies
Chemicals	1,500,000	1,500,000	1,560,000	1,622,400	1,687,296	1,754,788	1,807,431	1,861,654	1,917,504	1,975,029	As Chemicals
Computer Software	7,000	7,000	7,245	7,499	7,724	7,955	8,194	8,440	8,693	8,954	As Materials & Supplies
Non-Capital Assets	150,000	250,000	258,750	267,806	275,840	284,116	292,639	301,418	310,461	319,775	As Materials & Supplies
Total Materials & Supplies	\$2,327,001	\$2,567,621	\$2,664,988	\$2,766,062	\$2,865,268	\$2,968,099	\$3,057,142	\$3,148,856	\$3,243,322	\$3,340,622	
Other Expenses											
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Meetings & Travel	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	As Miscellaneous
Memberships	30,000	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	As Miscellaneous
Retirement Expense	289,303	289,303	309,554	328,127	347,815	368,684	390,805	414,253	439,109	465,455	As Benefits - Retirement
Vehicle Acquisition	2,090,000	1,400,000	1,456,000	1,514,240	1,574,810	1,637,802	1,686,936	1,737,544	1,789,670	1,843,361	As Equipment
Equipment Acquisition	0	0	0	0	0	0	0	0	0	0	As Equipment
Settlement Payments	106,135	105,845	109,020	112,291	115,660	119,129	122,703	126,384	130,176	134,081	As Miscellaneous
Total Other Expenses	\$2,516,438	\$1,821,148	\$1,901,355	\$1,982,242	\$2,066,695	\$2,154,879	\$2,230,586	\$2,309,227	\$2,390,932	\$2,475,833	
Total Sanitary Sewer Collections	\$13,919,131	\$14,452,656	\$14,999,362	\$15,555,647	\$16,129,041	\$16,725,967	\$17,305,387	\$17,907,687	\$18,533,960	\$19,185,360	
Laboratory											
Employee Services											
Salaries - Regular	\$516,156	\$520,429	\$536,042	\$552,123	\$568,687	\$585,747	\$603,320	\$621,419	\$640,062	\$659,264	As Labor
Salaries Part Time - Temp	40,500	40,500	41,715	42,966	44,255	45,583	46,951	48,359	49,810	51,304	As Labor
Regular Overtime	3,600	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560	As Labor
Holiday Pay	3,450	3,450	3,554	3,660	3,770	3,883	3,999	4,119	4,243	4,370	As Labor
Additional Pay	900	900	927	955	983	1,013	1,043	1,075	1,107	1,140	As Labor
Retirement	132,698	149,300	159,751	169,336	179,496	190,266	201,682	213,783	226,610	240,206	As Benefits - Retirement
Deferred Compensation	25,975	21,013	22,484	23,833	25,263	26,779	28,385	30,089	31,894	33,807	As Benefits - Retirement
Medicare	8,042	8,242	8,489	8,744	9,006	9,276	9,555	9,841	10,137	10,441	As Benefits - Medical
Health/Dental/Vision	90,673	112,140	115,504	118,969	122,538	126,215	130,001	133,901	137,918	142,056	As Benefits - Medical
L/T Disability Insurance	2,168	3,278	3,376	3,478	3,582	3,689	3,800	3,914	4,032	4,152	As Benefits - Other
Life Insurance	474	475	489	504	519	535	551	567	584	602	As Benefits - Other
Workers Compensation	17,030	12,785	13,169	13,564	13,971	14,390	14,821	15,266	15,724	16,196	As Benefits - Other
Unemployment Insurance	820	589	607	625	644	663	683	703	724	746	As Benefits - Other
Cell Phone Allowance	1,215	540	556	573	590	608	626	645	664	684	As Miscellaneous
Retirement Pension Bond	0	0	0	0	0	0	0	0	0	0	As Benefits - Retirement
Employee Separation Pay	4,960	6,432	6,625	6,824	7,028	7,239	7,456	7,680	7,911	8,148	As Labor
Vacation Sell Back	0	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344	As Labor
Total Employee Services	\$848,661	\$884,734	\$918,089	\$951,098	\$985,426	\$1,021,132	\$1,058,277	\$1,096,927	\$1,137,151	\$1,179,021	
Other Services											
Telephone	\$3,150	\$1,875	\$1,950	\$2,028	\$2,109	\$2,193	\$2,270	\$2,350	\$2,432	\$2,517	As Utilities
Maintenance & Repair Services	75,938	63,000	64,890	66,837	68,842	70,907	73,034	75,225	77,482	79,807	As Labor
Uniform/Laundry Services	3,750	6,375	6,566	6,763	6,966	7,175	7,390	7,612	7,840	8,076	As Labor
Duplication/Copy Costs	375	375	388	402	414	426	439	452	466	480	As Materials & Supplies
Insurance Premiums	50,270	58,031	63,254	68,947	75,152	81,915	89,288	97,324	106,083	115,630	As Insurance
Automotive Equipment Rental	0	15,997	16,637	17,302	17,994	18,714	19,276	19,854	20,450	21,063	As Equipment
Computer/Tech/Operation Support	32,716	39,293	40,865	42,499	44,199	45,967	47,346	48,767	50,230	51,737	As Equipment
Radio Equipment Rental	499	1,543	1,605	1,669	1,736	1,805	1,859	1,915	1,972	2,032	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Publicity & Advertising	1,200	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	As Miscellaneous
Postage/Mailing Services	225	225	232	239	246	253	261	269	277	285	As Miscellaneous
Processing Fees	46,500	42,375	43,646	44,956	46,304	47,693	49,124	50,598	52,116	53,679	As Miscellaneous
Testing & Analysis Services	750	750	773	796	820	844	869	896	922	950	As Labor
Training Services	22,238	11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	As Labor
Professional & Special Services	48,863	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Laboratory Service	142,050	104,625	107,764	110,997	114,327	117,756	121,289	124,928	128,676	132,536	As Labor
Building Repairs/Maint	1,875	1,625	1,941	2,009	2,069	2,131	2,195	2,261	2,328	2,398	As Materials & Supplies
Total Other Services	\$430,399	\$378,789	\$394,233	\$410,477	\$427,563	\$445,560	\$463,852	\$483,137	\$503,482	\$524,964	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Materials & Supplies											
Materials & Supplies	\$139,875	\$127,125	\$131,574	\$136,179	\$140,265	\$144,473	\$148,807	\$153,271	\$157,869	\$162,605	As Materials & Supplies
Computer Software	6,375	118,875	123,630	128,575	133,718	139,067	143,239	147,536	151,962	156,521	As Equipment
Fuels - Gas/Oil/Propane	1,646	2,625	2,730	2,839	2,953	3,071	3,179	3,290	3,405	3,524	As Utilities
Chemicals	75,000	75,000	78,000	81,120	84,365	87,739	90,372	93,083	95,875	98,751	As Chemicals
Library Materials	450	750	776	803	828	852	878	904	931	959	As Materials & Supplies
Non-Capital Assets	7,500	7,500	7,763	8,034	8,275	8,523	8,779	9,043	9,314	9,593	As Materials & Supplies
Total Materials & Supplies	\$230,846	\$331,875	\$344,473	\$357,552	\$370,404	\$383,726	\$395,253	\$407,127	\$419,357	\$431,955	
Other Expenses											
Memberships	\$2,513	\$2,513	\$2,588	\$2,666	\$2,746	\$2,828	\$2,913	\$3,001	\$3,091	\$3,183	As Miscellaneous
Meetings & Travel	1,613	1,500	1,553	1,607	1,655	1,705	1,756	1,809	1,863	1,919	As Materials & Supplies
Training	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Acquisition	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Equipment Acquisition	358,500	18,750	19,500	20,280	21,091	21,935	22,593	23,271	23,969	24,688	As Equipment
Settlement Payments	15,341	18,334	18,884	19,451	20,034	20,635	21,254	21,892	22,549	23,225	As Miscellaneous
Total Other Expenses	\$377,967	\$41,097	\$42,525	\$44,003	\$45,526	\$47,103	\$48,516	\$49,972	\$51,471	\$53,015	
Total Laboratory	\$1,887,873	\$1,636,495	\$1,699,320	\$1,763,131	\$1,828,920	\$1,897,521	\$1,965,899	\$2,037,162	\$2,111,461	\$2,188,954	
Other Support Services											
Employee Services											
Salaries - Regular	\$614,960	\$707,156	\$728,371	\$750,222	\$772,728	\$795,910	\$819,788	\$844,381	\$869,713	\$895,804	As Labor
Salaries Part Time - Temp	0	0	0	0	0	0	0	0	0	0	As Labor
Regular Overtime	0	0	0	0	0	0	0	0	0	0	As Labor
Employee Separation Pay	7,563	8,740	9,002	9,272	9,550	9,837	10,132	10,436	10,749	11,072	As Labor
Additional Pay	214	0	0	0	0	0	0	0	0	0	As Labor
Retirement	157,731	202,116	216,264	229,240	242,994	257,574	273,028	289,410	306,775	325,181	As Benefits - Retirement
Deferred Compensation	9,737	10,280	11,000	11,660	12,359	13,101	13,887	14,720	15,603	16,539	As Benefits - Retirement
Medicare	8,830	9,725	10,017	10,317	10,627	10,946	11,274	11,612	11,961	12,319	As Benefits - Medical
Health/Dental/Vision	84,357	118,742	122,304	125,973	129,753	133,645	137,655	141,784	146,038	150,419	As Benefits - Medical
L/T Disability Insurance	2,583	4,478	4,612	4,751	4,893	5,040	5,191	5,347	5,507	5,673	As Benefits - Other
Life Insurance	407	462	476	490	505	520	536	552	568	585	As Benefits - Other
Workers Compensation	19,097	23,032	23,723	24,435	25,168	25,923	26,700	27,501	28,326	29,176	As Benefits - Other
Unemployment Insurance	864	713	734	756	779	802	827	851	877	903	As Benefits - Other
Cell Phone Allowance	3,897	4,431	4,564	4,701	4,842	4,987	5,137	5,291	5,450	5,613	As Miscellaneous
Vacation Sell Back	0	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	1,827	As Labor
Total Employee Services	\$910,240	\$1,091,317	\$1,132,552	\$1,173,347	\$1,215,774	\$1,259,908	\$1,305,826	\$1,353,608	\$1,403,340	\$1,455,111	
Other Services											
Insurance Premiums	\$55,433	\$73,048	\$79,622	\$86,788	\$94,599	\$103,113	\$112,393	\$122,509	\$133,535	\$145,553	As Insurance
Prof & Special Services	30,410	128,895	132,762	136,745	140,847	145,072	149,425	153,907	158,525	163,280	As Labor
Total Other Services	\$85,843	\$201,943	\$212,384	\$223,533	\$235,446	\$248,186	\$261,818	\$276,416	\$292,059	\$308,833	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Materials & Supplies											
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
Settlement Payments	23,327	24,984	25,734	26,506	27,301	28,120	28,963	29,832	30,727	31,649	As Miscellaneous
Total Materials & Supplies	\$23,327	\$24,984	\$25,734	\$26,506	\$27,301	\$28,120	\$28,963	\$29,832	\$30,727	\$31,649	
Total Other Support Services	\$1,019,410	\$1,318,244	\$1,370,670	\$1,423,385	\$1,478,521	\$1,536,213	\$1,596,607	\$1,659,856	\$1,726,126	\$1,795,593	
Environmental Control											
Employee Services											
Salaries - Regular	\$475,475	\$475,417	\$489,680	\$504,370	\$519,501	\$535,086	\$551,139	\$567,673	\$584,703	\$602,244	As Labor
Regular Overtime	29,892	29,892	30,789	31,712	32,664	33,644	34,653	35,693	36,763	37,866	As Labor
Stand By Time	23,505	42,342	43,613	44,921	46,269	47,657	49,086	50,559	52,076	53,638	As Labor
Employee Separation Pay	5,714	5,876	6,052	6,234	6,421	6,613	6,812	7,016	7,227	7,444	As Labor
Additional Pay	13,749	13,992	14,412	14,844	15,289	15,748	16,221	16,707	17,208	17,725	As Labor
Retirement	125,597	140,027	149,829	158,819	168,348	178,449	189,156	200,505	212,535	225,287	As Benefits - Retirement
Deferred Compensation	21,966	21,772	23,296	24,694	26,175	27,746	29,411	31,175	33,046	35,029	As Benefits - Retirement
Medicare	8,105	8,541	8,797	9,061	9,333	9,613	9,901	10,198	10,504	10,819	As Benefits - Medical
Health/Dental/Vision	79,874	114,913	118,360	121,911	125,569	129,336	133,216	137,212	141,328	145,568	As Benefits - Medical
L/T Disability Insurance	1,997	3,033	3,124	3,218	3,314	3,414	3,516	3,622	3,730	3,842	As Benefits - Other
Life Insurance	413	412	424	437	450	464	478	492	507	522	As Benefits - Other
Workers Compensation	16,655	14,998	15,448	15,911	16,389	16,880	17,387	17,908	18,446	18,999	As Benefits - Other
Unemployment Insurance	833	621	640	659	679	699	720	742	764	787	As Benefits - Other
Cell Phone Allowance	978	690	711	732	754	777	800	824	849	874	As Miscellaneous
Retirement Pension Bond	0	0	0	0	0	0	0	0	0	0	As Benefits - Retirement
Holiday Pay	2,068	2,162	2,227	2,294	2,362	2,433	2,506	2,582	2,659	2,739	As Labor
Part-Time Salaries	23,500	23,500	24,205	24,931	25,679	26,449	27,243	28,060	28,902	29,769	As Labor
Part-Time Salaries (2)	0	15,400	15,862	16,338	16,828	17,333	17,853	18,388	18,940	19,508	As Labor
Vacation Sell Back	0	969	998	1,028	1,059	1,091	1,123	1,157	1,192	1,228	As Labor
Total Employee Services	\$830,321	\$914,557	\$948,466	\$982,114	\$1,017,082	\$1,053,431	\$1,091,219	\$1,130,513	\$1,171,379	\$1,213,888	
Other Services											
Telephone	\$9,400	\$6,599	\$6,863	\$7,137	\$7,423	\$7,720	\$7,990	\$8,269	\$8,559	\$8,858	As Utilities
Maintenance & Repair Services	13,818	9,118	9,437	9,767	10,060	10,362	10,673	10,993	11,323	11,663	As Materials & Supplies
Uniform/Laundry Services	3,384	3,948	4,086	4,229	4,356	4,487	4,621	4,760	4,903	5,050	As Materials & Supplies
Duplication/Copy Costs	2,820	2,350	2,432	2,517	2,593	2,671	2,751	2,833	2,918	3,006	As Materials & Supplies
Insurance Premiums	49,387	58,687	63,969	69,726	76,001	82,841	90,297	98,424	107,282	116,938	As Insurance
Automotive Equipment Rental	0	20,821	21,654	22,521	23,421	24,358	25,089	25,842	26,617	27,415	As Equipment
Computer/Tech/Operation Support	72,478	73,028	75,949	78,987	82,147	85,432	87,995	90,635	93,354	96,155	As Equipment
Radio Equipment Rental	3,662	2,223	2,312	2,404	2,501	2,601	2,679	2,759	2,842	2,927	As Equipment
Publicity & Advertising	1,410	1,410	1,459	1,510	1,556	1,602	1,650	1,700	1,751	1,804	As Materials & Supplies
Printing & Mapping	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Postage/Mailing Services	2,350	2,350	2,432	2,517	2,593	2,671	2,751	2,833	2,918	3,006	As Materials & Supplies
Processing Fees	1,692	1,692	1,751	1,813	1,867	1,923	1,981	2,040	2,101	2,164	As Materials & Supplies
Testing & Analysis Services	705	705	726	748	770	793	817	842	867	893	As Labor
Training Services	15,510	15,510	15,975	16,455	16,948	17,457	17,980	18,520	19,075	19,648	As Labor
Professional & Special Services	200,947	177,397	182,719	188,200	193,846	199,662	205,652	211,821	218,176	224,721	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Laboratory Services	94,000	94,000	96,820	99,725	102,716	105,798	108,972	112,241	115,608	119,076	As Labor
Security & Alarm Services	1,880	1,410	1,459	1,510	1,556	1,602	1,650	1,700	1,751	1,804	As Professional Services
Total Other Services	\$473,443	\$471,248	\$490,045	\$509,767	\$530,354	\$551,980	\$573,549	\$596,213	\$620,046	\$645,127	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Materials & Supplies											
Materials & Supplies	\$28,200	\$18,800	\$19,458	\$20,139	\$20,743	\$21,365	\$22,006	\$22,667	\$23,347	\$24,047	As Materials & Supplies
Computer Software	94,000	36,660	37,943	39,271	40,449	41,663	42,913	44,200	45,526	46,892	As Materials & Supplies
Fuels - Gas/Oil/Propane	9,731	10,707	11,082	11,470	11,814	12,168	12,533	12,909	13,297	13,696	As Materials & Supplies
Library Materials	1,880	1,880	1,946	2,014	2,074	2,137	2,201	2,267	2,335	2,405	As Materials & Supplies
Non-Capital Assets	4,700	8,460	8,756	9,063	9,334	9,614	9,903	10,200	10,506	10,821	As Materials & Supplies
Total Materials & Supplies	\$138,511	\$76,507	\$79,185	\$81,956	\$84,415	\$86,948	\$89,556	\$92,243	\$95,010	\$97,860	
Other Expenses											
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Meetings & Travel	564	564	584	604	622	641	660	680	700	721	As Materials & Supplies
Memberships	1,692	2,021	2,092	2,165	2,230	2,297	2,366	2,437	2,510	2,585	As Materials & Supplies
Retirement Expense	31,156	31,156	33,337	35,337	37,457	39,705	42,087	44,612	47,289	50,126	As Benefits - Retirement
Vehicle Acquisition	38,000	82,156	85,442	88,860	92,414	96,111	98,994	101,964	105,023	108,174	As Equipment
Settlement Payments	18,154	17,233	17,750	18,282	18,831	19,396	19,978	20,577	21,194	21,830	As Miscellaneous
Total Other Expenses	\$89,566	\$133,130	\$139,205	\$145,249	\$151,555	\$158,149	\$164,085	\$170,270	\$176,717	\$183,437	
Total Environmental Control	\$1,531,841	\$1,595,443	\$1,656,900	\$1,719,086	\$1,783,407	\$1,850,508	\$1,918,409	\$1,989,239	\$2,063,151	\$2,140,312	
Treatment Plant Maintenance											
Employee Services											
Salaries - Regular	\$1,631,681	\$1,640,625	\$1,689,844	\$1,740,539	\$1,792,755	\$1,846,538	\$1,901,934	\$1,958,992	\$2,017,762	\$2,078,295	As Labor
Regular Overtime	50,000	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	As Labor
Stand By Time (Call Back)	21,000	30,100	31,003	31,933	32,891	33,878	34,894	35,941	37,019	38,130	As Labor
Holiday Pay	1,200	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	As Labor
Employee Separation Pay	19,609	20,276	20,884	21,511	22,156	22,821	23,505	24,211	24,937	25,685	As Labor
Additional Pay	11,364	7,739	7,971	8,210	8,457	8,710	8,972	9,241	9,518	9,804	As Labor
Retirement	420,029	476,406	509,754	540,340	572,760	607,126	643,553	682,166	723,096	766,482	As Benefits - Retirement
Deferred Compensation	87,204	88,387	94,574	100,249	106,263	112,639	119,398	126,561	134,155	142,204	As Benefits - Retirement
Medicare	24,449	25,193	25,949	26,727	27,529	28,355	29,206	30,082	30,984	31,914	As Benefits - Medical
Health/Dental/Vision	267,605	330,812	340,736	350,958	361,487	372,332	383,502	395,007	406,857	419,063	As Benefits - Medical
L-T Disability Insurance	6,852	10,431	10,744	11,066	11,398	11,740	12,092	12,455	12,829	13,214	As Benefits - Other
Life Insurance	1,417	1,418	1,461	1,504	1,549	1,596	1,644	1,693	1,744	1,796	As Benefits - Other
Workers' Compensation	168,446	121,256	124,894	128,640	132,500	136,475	140,569	144,786	149,130	153,603	As Benefits - Other
Unemployment Insurance	2,445	1,769	1,822	1,877	1,933	1,991	2,051	2,112	2,176	2,241	As Benefits - Other
Cell Phone Allowance	6,390	3,300	3,399	3,501	3,606	3,714	3,826	3,940	4,059	4,180	As Miscellaneous
Vacation Sell Back	0	4,918	5,066	5,218	5,374	5,535	5,701	5,872	6,049	6,230	As Labor
Total Employee Services	\$2,719,691	\$2,824,630	\$2,931,961	\$3,038,049	\$3,148,408	\$3,263,231	\$3,382,721	\$3,507,091	\$3,636,566	\$3,771,381	
Other Services											
Telephone	\$11,000	\$11,000	\$11,385	\$11,783	\$12,137	\$12,501	\$12,876	\$13,262	\$13,660	\$14,070	As Materials & Supplies
Maint & Repair Services	948,000	700,000	724,500	749,858	772,353	795,524	819,390	843,971	869,290	895,369	As Materials & Supplies
Uniform/Laundry Services	18,000	21,000	21,735	22,496	23,171	23,866	24,582	25,319	26,079	26,861	As Materials & Supplies
Duplicating/Copy Costs	1,000	1,000	1,035	1,071	1,103	1,136	1,171	1,206	1,242	1,279	As Materials & Supplies
Insurance Premiums	153,929	178,117	194,148	211,621	230,667	251,427	274,055	298,720	325,605	354,909	As Insurance
Automotive Equip Rental	193,623	165,254	171,864	178,738	185,888	193,324	199,123	205,097	211,250	217,587	As Equipment
Computer/Tech/Oper Supprt	149,125	152,370	158,465	164,803	171,396	178,251	183,599	189,107	194,780	200,623	As Equipment
Radio Equipment Rental	34,551	40,688	42,316	44,008	45,768	47,599	49,027	50,498	52,013	53,573	As Equipment
Other Rentals	5,000	5,000	5,200	5,408	5,624	5,849	6,025	6,206	6,392	6,583	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Publicity & Advertising	1,000	1,000	1,035	1,071	1,103	1,136	1,171	1,206	1,242	1,279	As Materials & Supplies
Postage/Mailing Services	1,200	2,500	2,588	2,678	2,758	2,841	2,926	3,014	3,105	3,198	As Materials & Supplies
Legal Services	0	0	0	0	0	0	0	0	0	0	As Labor
Engineering Services	20,000	0	0	0	0	0	0	0	0	0	As Labor
Testing & Analysis Services	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	As Labor
Prof & Special Services	131,600	37,000	38,110	39,253	40,431	41,644	42,893	44,180	45,505	46,870	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Building Repairs/Maint	13,000	15,000	15,525	16,068	16,550	17,047	17,558	18,085	18,628	19,186	As Materials & Supplies
Processing Fees	500	500	518	536	552	568	585	603	621	640	As Materials & Supplies
Vacation Sell Back (2)	0	3,346	3,446	3,550	3,656	3,766	3,879	3,995	4,115	4,239	As Labor
Buildings and Structures	0	250,000	258,750	267,806	275,840	284,116	292,639	301,418	310,461	319,775	As Materials & Supplies
Total Other Services	\$1,682,528	\$1,584,775	\$1,651,648	\$1,721,810	\$1,790,091	\$1,861,721	\$1,932,658	\$2,007,081	\$2,085,217	\$2,167,310	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Materials & Supplies											
Materials & Supplies	\$600,000	\$900,000	\$931,500	\$964,103	\$993,026	\$1,022,816	\$1,053,501	\$1,085,106	\$1,117,659	\$1,151,189	As Materials & Supplies
Fuels-Gas/Oil/Propane	168,664	106,078	109,791	113,634	117,043	120,554	124,170	127,896	131,732	135,684	As Materials & Supplies
Non-Capital Assets (2)	700,000	525,000	543,375	562,393	579,265	596,643	614,542	632,978	651,968	671,527	As Materials & Supplies
Total Materials & Supplies	\$1,468,664	\$1,531,078	\$1,584,666	\$1,640,129	\$1,689,333	\$1,740,013	\$1,792,213	\$1,845,980	\$1,901,359	\$1,958,400	
Other Expenses											
Training	\$10,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	As Labor
Meetings & Travel	1,000	500	518	536	552	568	585	603	621	640	As Materials & Supplies
Retirement Expense	244,795	244,795	261,931	277,646	294,305	311,964	330,681	350,522	371,554	393,847	As Benefits - Retirement
Vehicle Acquisition	160,000	265,000	275,600	286,624	298,089	310,013	319,313	328,892	338,759	348,922	As Equipment
Equipment Acquisition	625,000	110,102	114,507	119,087	123,850	128,804	132,668	136,648	140,748	144,970	As Equipment
Capital Maintenance	550,000	300,000	312,000	324,480	337,459	350,958	361,486	372,331	383,501	395,006	As Equipment
Settlement Payments	60,709	58,819	60,584	62,401	64,273	66,201	68,187	70,233	72,340	74,510	As Miscellaneous
Total Other Expenses	\$1,651,504	\$984,216	\$1,030,288	\$1,076,079	\$1,123,992	\$1,174,135	\$1,218,718	\$1,265,200	\$1,313,672	\$1,364,228	
Total Treatment Plant Maintenance	\$7,522,387	\$6,924,699	\$7,198,563	\$7,476,067	\$7,751,825	\$8,039,100	\$8,326,311	\$8,625,352	\$8,936,814	\$9,261,319	
Sanitary Pump Stations											
Employee Services											
Salaries - Regular	\$1,141,367	\$1,481,488	\$1,525,933	\$1,571,711	\$1,618,862	\$1,667,428	\$1,717,451	\$1,768,974	\$1,822,043	\$1,876,705	As Labor
Regular Overtime	50,000	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	As Labor
Stand By Time (Call Back)	17,000	22,600	23,278	23,976	24,696	25,436	26,200	26,986	27,795	28,629	As Labor
Holiday Pay	500	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	As Labor
Employee Separation Pay	13,127	18,310	18,859	19,425	20,008	20,608	21,226	21,863	22,519	23,195	As Labor
Additional Pay	14,097	8,674	8,934	9,202	9,478	9,763	10,056	10,357	10,668	10,988	As Labor
Retirement	294,940	424,024	453,706	480,928	509,784	540,371	572,793	607,161	643,590	682,206	As Benefits - Retirement
Deferred Compensation	60,236	79,193	84,737	89,821	95,210	100,923	106,978	113,397	120,200	127,412	As Benefits - Retirement
Medicare	17,604	22,690	23,371	24,072	24,794	25,538	26,304	27,093	27,906	28,743	As Benefits - Medical
Health/Dental/Vision	197,242	271,111	279,244	287,622	296,250	305,138	314,292	323,721	333,432	343,435	As Benefits - Medical
L-T Disability Insurance	4,793	9,375	9,656	9,946	10,244	10,552	10,868	11,194	11,530	11,876	As Benefits - Other
Life Insurance	1,044	1,155	1,190	1,225	1,262	1,300	1,339	1,379	1,421	1,463	As Benefits - Other
Workers' Compensation	117,570	108,927	112,195	115,561	119,027	122,598	126,276	130,065	133,966	137,985	As Benefits - Other
Unemployment Insurance	1,750	1,592	1,640	1,689	1,740	1,792	1,846	1,901	1,958	2,017	As Benefits - Other
Cell Phone Allowance	6,234	2,448	2,521	2,597	2,675	2,755	2,838	2,923	3,011	3,101	As Benefits - Other
Vacation Sell Back	0	3,021	3,112	3,205	3,301	3,400	3,502	3,607	3,715	3,827	As Labor
Total Employee Services	\$1,937,504	\$2,515,608	\$2,611,205	\$2,705,694	\$2,803,988	\$2,906,257	\$3,012,684	\$3,123,457	\$3,238,778	\$3,358,855	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Other Services											
Electricity	\$1,620,000	\$1,692,000	\$1,776,600	\$1,865,430	\$1,958,702	\$2,056,637	\$2,159,468	\$2,267,442	\$2,380,814	\$2,499,855	As Electricity
Gas	20,000	16,920	17,597	18,301	19,033	19,794	20,487	21,204	21,946	22,714	As Utilities
Water	75,000	50,000	52,000	54,080	56,243	58,493	60,540	62,659	64,852	67,122	As Utilities
Telephone	12,500	12,500	13,000	13,520	14,061	14,623	15,135	15,665	16,213	16,780	As Utilities
Storm Water	3,000	3,000	3,120	3,245	3,375	3,510	3,632	3,760	3,891	4,027	As Utilities
Maint. & Repair Services	275,000	400,000	414,000	428,490	441,345	454,585	468,223	482,269	496,737	511,639	As Materials & Supplies
Duplication/Copy Costs	200	200	207	214	221	227	234	241	248	256	As Materials & Supplies
Insurance Premiums	109,460	160,244	174,666	190,386	207,521	226,197	246,555	268,745	292,932	319,296	As Insurance
Automotive Equip Rental	73,450	89,576	93,159	96,886	100,761	104,791	107,935	111,173	114,508	117,944	As Equipment
Computer/Tech/Oper Supprt	0	0	0	0	0	0	0	0	0	0	As Equipment
Radio Equipment Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Pool Vehicle Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Printing & Mapping	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Postage/Mailing Services	1,000	2,500	2,588	2,678	2,758	2,841	2,926	3,014	3,105	3,198	As Materials & Supplies
Processing Fees	1,000	8,000	8,280	8,570	8,827	9,092	9,364	9,645	9,935	10,233	As Materials & Supplies
Testing & Analysis Servcs	500	500	515	530	546	563	580	597	615	633	As Labor
Engineering Services	20,000	0	0	0	0	0	0	0	0	0	As Labor
Prof & Special Services	21,500	24,000	24,720	25,462	26,225	27,012	27,823	28,657	29,517	30,402	As Labor
Publicity & Advertising	7,000	500	518	536	552	568	585	603	621	640	As Materials & Supplies
Uniform/Laundry Services	1,000	15,500	16,043	16,604	17,102	17,615	18,144	18,688	19,249	19,826	As Materials & Supplies
Telephone Rental	58,915	58,538	60,587	62,707	64,589	66,526	68,522	70,578	72,695	74,876	As Materials & Supplies
Building Repairs/Maint	17,000	15,000	15,525	16,068	16,550	17,047	17,558	18,085	18,628	19,186	As Materials & Supplies
Rent	1,500	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	As Miscellaneous
Total Other Services	\$2,318,025	\$2,550,478	\$2,674,668	\$2,805,298	\$2,940,049	\$3,081,810	\$3,229,451	\$3,384,816	\$3,548,351	\$3,720,528	
Materials & Supplies											
Materials & Supplies	\$341,617	\$301,164	\$311,705	\$322,614	\$332,293	\$342,262	\$352,529	\$363,105	\$373,998	\$385,218	As Materials & Supplies
Fuels-Gas/Oil/Propane	0	0	0	0	0	0	0	0	0	0	As Utilities
Non-Capital Assets	416,000	500,000	517,500	535,613	551,681	568,231	585,278	602,837	620,922	639,549	As Materials & Supplies
Total Materials & Supplies	\$757,617	\$801,164	\$829,205	\$858,227	\$883,974	\$910,493	\$937,808	\$965,942	\$994,920	\$1,024,768	
Other Expenses											
Training	\$10,000	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	As Labor
Taxes	8,500	8,500	8,798	9,105	9,379	9,660	9,950	10,248	10,556	10,872	As Materials & Supplies
Vehicle Acquisition	0	75,000	78,000	81,120	84,365	87,739	90,372	93,083	95,875	98,751	As Equipment
Equipment Acquisition	830,000	0	0	0	0	0	0	0	0	0	As Equipment
Settlement Payments	40,769	52,381	53,952	55,571	57,238	58,955	60,724	62,546	64,422	66,355	As Miscellaneous
Capital Maintenance	0	75,000	78,000	81,120	84,365	87,739	90,372	93,083	95,875	98,751	As Equipment
Total Other Expenses	\$889,269	\$213,381	\$221,325	\$229,569	\$238,078	\$246,908	\$254,315	\$261,944	\$269,803	\$277,897	
Total Sanitary Pump Stations	\$5,902,415	\$6,080,631	\$6,336,403	\$6,598,788	\$6,866,088	\$7,145,468	\$7,434,257	\$7,736,160	\$8,051,851	\$8,382,047	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Regulatory Compliance											
Employee Services											
Summary Account	\$85,509	\$112,903	\$116,290	\$119,779	\$123,372	\$127,073	\$130,886	\$134,812	\$138,856	\$143,022	As Miscellaneous
Retirement	21,955	32,120	34,368	36,431	38,616	40,933	43,389	45,993	48,752	51,677	As Benefits - Retirement
Deferred Compensation	4,703	0	0	0	0	0	0	0	0	0	As Benefits - Retirement
Medicare/Social Security	1,246	1,637	1,686	1,737	1,789	1,842	1,898	1,955	2,013	2,074	As Benefits - Medical
Health/Dental/Vision	7,471	13,440	13,843	14,258	14,686	15,127	15,581	16,048	16,530	17,025	As Benefits - Medical
L/T Disability Insurance	359	712	733	755	778	801	825	850	876	902	As Benefits - Other
Life Insurance	40	57	59	60	62	64	66	68	70	72	As Benefits - Other
Worker's Compensation	3,030	2,506	2,581	2,659	2,738	2,821	2,905	2,992	3,082	3,175	As Benefits - Other
Unemployment Insurance	120	113	116	120	123	127	131	135	139	143	As Benefits - Other
Allowances	330	0	0	0	0	0	0	0	0	0	As Miscellaneous
Insurance Premiums	7,726	11,629	12,676	13,816	15,060	16,415	17,893	19,503	21,258	23,172	As Insurance
Total Employee Services	\$132,489	\$175,117	\$182,353	\$189,615	\$197,226	\$205,204	\$213,573	\$222,356	\$231,577	\$241,262	
Other Services											
Processing Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
Prof & Special Services	16,000	58,000	59,740	61,532	63,378	65,280	67,238	69,255	71,333	73,473	As Labor
Materials and Supplies	3,300	3,300	3,416	3,535	3,641	3,750	3,863	3,979	4,098	4,221	As Materials & Supplies
Training	550	550	567	583	601	619	638	657	676	697	As Labor
Summary Account (2)	0	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	As Miscellaneous
Deferred Compensation (2)	0	9	10	10	11	11	12	13	14	14	As Benefits - Retirement
Deferred Compensation (3)	0	48	51	54	58	61	65	69	73	77	As Benefits - Retirement
Total Other Services	\$19,850	\$65,407	\$67,388	\$69,429	\$71,513	\$73,661	\$75,873	\$78,151	\$80,498	\$82,916	
Total Regulatory Compliance	\$152,339	\$240,524	\$249,741	\$259,044	\$268,739	\$278,865	\$289,446	\$300,507	\$312,075	\$324,178	
Safety Services											
Employee Services											
Salaries - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Regular Overtime	1,500	0	0	0	0	0	0	0	0	0	As Labor
Retirement	31,293	33,657	36,013	38,174	40,464	42,892	45,466	48,194	51,085	54,150	As Benefits - Retirement
Deferred Compensation	2,294	2,392	2,559	2,713	2,876	3,048	3,231	3,425	3,631	3,848	As Benefits - Retirement
Medicare	1,751	1,722	1,774	1,827	1,882	1,938	1,996	2,056	2,118	2,181	As Benefits - Medical
Health/Dental/Vision	17,659	21,001	21,631	22,280	22,948	23,637	24,346	25,076	25,829	26,603	As Benefits - Medical
L/T Disability Insurance	510	742	764	787	811	835	860	886	913	940	As Benefits - Other
Life Insurance	91	87	90	92	95	98	101	104	107	110	As Benefits - Other
Workers Compensation	3,285	3,664	3,774	3,887	4,004	4,124	4,248	4,375	4,506	4,641	As Benefits - Other
Unemployment Insurance	174	118	122	125	129	133	137	141	145	149	As Benefits - Other
Cell Phone Allowance	645	600	618	637	656	675	696	716	738	760	As Miscellaneous
Summary Account	121,341	117,704	121,235	124,872	128,618	132,477	136,451	140,545	144,761	149,104	As Miscellaneous
Employee Separation Pay	1,458	1,455	1,499	1,544	1,590	1,638	1,687	1,737	1,789	1,843	As Labor
Additional Pay	600	600	618	637	656	675	696	716	738	760	As Labor
Vacation Sell Back	0	240	247	255	262	270	278	287	295	304	As Labor
Total Employee Services	\$182,601	\$183,982	\$190,943	\$197,829	\$204,990	\$212,440	\$220,192	\$228,258	\$236,655	\$245,396	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Other Services											
Maint. & Repair Services	\$1,000	\$1,500	\$1,553	\$1,607	\$1,655	\$1,705	\$1,756	\$1,809	\$1,863	\$1,919	As Materials & Supplies
Uniform/Laundry Services	1,750	200	207	214	221	227	234	241	248	256	As Materials & Supplies
Duplication/Copy Costs	1,750	1,750	1,811	1,875	1,931	1,989	2,048	2,110	2,173	2,238	As Materials & Supplies
Insurance Premiums	11,146	12,258	13,361	14,564	15,874	17,303	18,860	20,558	22,408	24,425	As Insurance
Computer/Tech/Oper Supprt	21,886	44,004	45,764	47,595	49,499	51,478	53,023	54,613	56,252	57,939	As Equipment
Radio Equipment Rental	1,599	1,309	1,361	1,416	1,472	1,531	1,577	1,625	1,673	1,724	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Postage/Mailing Services	175	175	181	187	193	199	205	211	217	224	As Materials & Supplies
Training Services	0	0	0	0	0	0	0	0	0	0	As Labor
Prof & Special Services	0	0	0	0	0	0	0	0	0	0	As Labor
Other Services	0	0	0	0	0	0	0	0	0	0	As Labor
Summary Account (2)	82,869	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	As Miscellaneous
Telephone	850	250	260	270	281	292	303	313	324	336	As Utilities
Publicity & Advertising	600	500	518	536	552	568	585	603	621	640	As Materials & Supplies
Security & Alarm Services	180,424	180,000	186,300	192,821	198,605	204,563	210,700	217,021	223,532	230,238	As Professional Services
Total Other Services	\$304,049	\$291,946	\$302,816	\$314,129	\$324,919	\$336,132	\$347,256	\$358,806	\$370,806	\$383,276	
Materials & Supplies											
Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
Computer Software	7,500	6,000	6,210	6,427	6,620	6,819	7,023	7,234	7,451	7,675	As Materials & Supplies
Subscription-Periodical	1,500	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Library Materials	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Summary Account (3)	40,000	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	As Miscellaneous
Non-Capital Assets	1,875	2,000	2,070	2,142	2,207	2,273	2,341	2,411	2,484	2,558	As Materials & Supplies
Total Materials & Supplies	\$50,875	\$38,000	\$39,180	\$40,397	\$41,609	\$42,857	\$44,143	\$45,467	\$46,831	\$48,236	
Other Expenses											
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Memberships	650	150	155	161	166	170	176	181	186	192	As Materials & Supplies
Summary Account (4)	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	As Miscellaneous
Settlement Payments	4,522	4,160	4,285	4,413	4,546	4,682	4,823	4,967	5,116	5,270	As Miscellaneous
Total Other Expenses	\$7,672	\$6,810	\$7,015	\$7,226	\$7,443	\$7,666	\$7,896	\$8,133	\$8,377	\$8,629	
Total Safety Services	\$545,197	\$520,738	\$539,955	\$559,581	\$578,962	\$599,096	\$619,486	\$640,665	\$662,669	\$685,536	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
SCADA Services											
Employee Services											
Salaries - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Regular Overtime	1,100	1,100	1,133	1,167	1,202	1,238	1,275	1,313	1,353	1,393	As Labor
Retirement	47,822	56,805	60,781	64,428	68,294	72,392	76,735	81,339	86,220	91,393	As Benefits - Retirement
Medicare	2,699	2,904	2,991	3,081	3,173	3,268	3,367	3,468	3,572	3,679	As Benefits - Medical
Health/Dental/Vision	23,229	28,728	29,590	30,478	31,392	32,334	33,304	34,303	35,332	36,392	As Benefits - Medical
L/T Disability Insurance	783	1,256	1,294	1,332	1,372	1,414	1,456	1,500	1,545	1,591	As Benefits - Other
Life Insurance	110	110	113	117	120	124	128	131	135	139	As Benefits - Other
Workers Compensation	5,582	6,055	6,237	6,424	6,616	6,815	7,019	7,230	7,447	7,670	As Benefits - Other
Unemployment Insurance	263	202	208	214	221	227	234	241	248	256	As Benefits - Other
Cell Phone Allowance	714	0	0	0	0	0	0	0	0	0	As Miscellaneous
Summary Account	186,514	199,509	205,494	211,659	218,009	224,549	231,286	238,224	245,371	252,732	As Miscellaneous
Employee Separation Pay	2,241	3,862	3,978	4,097	4,220	4,347	4,477	4,611	4,750	4,892	As Labor
Vacation Sell Back	0	407	419	432	445	458	472	486	501	516	As Labor
Total Employee Services	\$271,057	\$300,938	\$312,238	\$323,429	\$335,065	\$347,165	\$359,752	\$372,847	\$386,472	\$400,653	
Other Services											
Telephone	\$16,000	\$18,700	\$19,355	\$20,032	\$20,633	\$21,252	\$21,889	\$22,546	\$23,222	\$23,919	As Materials & Supplies
Insurance Premiums	16,933	20,664	22,524	24,551	26,760	29,169	31,794	34,656	37,775	41,174	As Insurance
Computer/Tech/Oper Supprt	40,850	42,113	43,798	45,549	47,371	49,266	50,744	52,267	53,835	55,450	As Equipment
Telephone Rental	0	0	0	0	0	0	0	0	0	0	As Equipment
Prof & Special Services	0	0	0	0	0	0	0	0	0	0	As Labor
Summary Account (2)	46,750	49,500	50,985	52,515	54,090	55,713	57,384	59,106	60,879	62,705	As Miscellaneous
Total Other Services	\$120,533	\$130,977	\$136,661	\$142,647	\$148,855	\$155,400	\$161,812	\$168,574	\$175,710	\$183,248	
Materials & Supplies											
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
Computer Software	78,700	110,000	113,850	117,835	121,370	125,011	128,761	132,624	136,603	140,701	As Materials & Supplies
Summary Account (3)	1,925	2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	As Miscellaneous
Non-Capital Assets	1,925	165,000	170,775	176,752	182,055	187,516	193,142	198,936	204,904	211,051	As Materials & Supplies
Total Materials & Supplies	\$82,550	\$277,750	\$287,458	\$297,504	\$306,429	\$315,622	\$325,091	\$334,844	\$344,889	\$355,236	
Other Expenses											
Meetings & Travel	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
Summary Account (4)	4,400	2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	As Miscellaneous
Settlement Payments	6,913	7,022	7,233	7,450	7,673	7,903	8,140	8,385	8,636	8,895	As Miscellaneous
Total Other Expenses	\$13,513	\$9,772	\$10,065	\$10,367	\$10,678	\$10,998	\$11,328	\$11,668	\$12,018	\$12,379	
Total SCADA Services	\$487,653	\$719,437	\$746,422	\$773,947	\$801,027	\$829,186	\$857,983	\$887,933	\$919,090	\$951,516	

	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Outreach & Training Services											
Employee Services											
Regular Overtime	\$600	\$350	\$361	\$371	\$382	\$394	\$406	\$418	\$430	\$443	As Labor
Medicare	587	639	658	678	698	719	741	763	786	809	As Benefits - Medical
Workers Compensation	1,103	1,357	1,398	1,440	1,483	1,527	1,573	1,620	1,669	1,719	As Benefits - Other
Summary Account	40,955	43,873	45,189	46,545	47,941	49,379	50,861	52,387	53,958	55,577	As Miscellaneous
Employee Separation Pay	492	542	558	575	592	610	628	647	667	687	As Labor
Additional Pay	34	0	0	0	0	0	0	0	0	0	As Labor
Retirement	10,501	12,482	13,356	14,157	15,007	15,907	16,861	17,873	18,945	20,082	As Benefits - Retirement
Health/Dental/Vision	4,754	5,880	6,056	6,238	6,425	6,618	6,817	7,021	7,232	7,449	As Benefits - Medical
L/T Disability Insurance	172	276	284	293	302	311	320	330	339	350	As Benefits - Other
Life Insurance	25	25	26	27	27	28	29	30	31	32	As Benefits - Other
Unemployment Insurance	58	44	45	47	48	50	51	53	54	56	As Benefits - Other
Allowances	210	210	216	223	229	236	243	251	258	266	As Miscellaneous
Additional Pay (2)	0	158	163	168	173	178	183	189	194	200	As Labor
Vacation Sell Back	0	90	93	95	98	101	104	107	111	114	As Labor
Total Employee Services	\$59,491	\$65,926	\$68,403	\$70,856	\$73,406	\$76,059	\$78,818	\$81,688	\$84,675	\$87,783	
Other Services											
Insurance Premiums	\$3,750	\$4,557	\$4,967	\$5,414	\$5,901	\$6,433	\$7,012	\$7,643	\$8,330	\$9,080	As Insurance
Printing & Mapping	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Duplication/Copy Costs	15,000	15,000	15,525	16,068	16,550	17,047	17,558	18,085	18,628	19,186	As Materials & Supplies
Publicity & Advertising	35,000	35,000	36,225	37,493	38,618	39,776	40,969	42,199	43,465	44,768	As Materials & Supplies
Postage/Mailing Services	60,000	60,000	62,100	64,274	66,202	68,188	70,233	72,340	74,511	76,746	As Materials & Supplies
Processing Fees	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Training Services	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	As Labor
Prof & Special Services	0	0	0	0	0	0	0	0	0	0	As Labor
Computer/Tech/Oper Supprt	3,527	2,424	2,521	2,622	2,727	2,836	2,921	3,008	3,099	3,192	As Equipment
Total Other Services	\$118,277	\$117,981	\$122,368	\$126,932	\$131,091	\$135,405	\$139,853	\$144,469	\$149,262	\$154,239	
Materials & Supplies											
Computer Software	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
Subscription-Periodical	60	90	93	96	99	102	105	109	112	115	As Materials & Supplies
Materials and Supplies	9,000	9,000	9,360	9,734	10,124	10,529	10,845	11,170	11,505	11,850	As Equipment
Total Materials & Supplies	\$9,160	\$9,090	\$9,453	\$9,831	\$10,223	\$10,631	\$10,950	\$11,278	\$11,617	\$11,965	
Other Expenses											
Meetings & Travel	\$200	\$200	\$207	\$214	\$221	\$227	\$234	\$241	\$248	\$256	As Materials & Supplies
Memberships	125	125	129	134	138	142	146	151	155	160	As Materials & Supplies
Training	0	0	0	0	0	0	0	0	0	0	As Labor
Settlement Payments	1,518	1,543	1,589	1,637	1,686	1,737	1,789	1,842	1,898	1,955	As Miscellaneous
Total Other Expenses	\$1,843	\$1,868	\$1,926	\$1,985	\$2,045	\$2,106	\$2,169	\$2,234	\$2,301	\$2,370	
Total Outreach & Training Services	\$188,771	\$194,865	\$202,150	\$209,603	\$216,765	\$224,200	\$231,789	\$239,670	\$247,855	\$256,358	
Total Operations & Maintenance	\$72,509,990	\$77,803,393	\$80,836,787	\$83,944,657	\$87,122,933	\$90,433,801	\$93,679,668	\$97,056,695	\$100,571,092	\$104,229,419	
		7.3%	3.9%	3.8%	3.8%	3.8%	3.6%	3.6%	3.6%	3.6%	

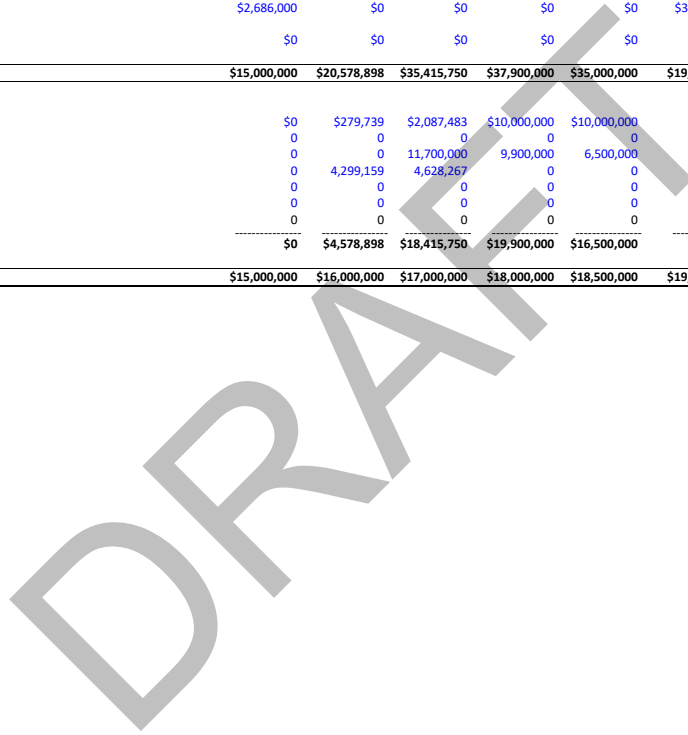
	Budget		Projected							Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		FY 2032-33
Taxes & Transfers											
Taxes & Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Taxes & Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Rate Funded Capital	\$15,000,000	\$16,000,000	\$17,000,000	\$18,000,000	\$18,500,000	\$19,500,000	\$20,500,000	\$21,500,000	\$22,500,000	\$23,500,000	FY 2023 Depr Exp = \$12,901,960
Debt Service											
Wastewater Revenue Refunding Bonds, 2014 Revenue Bond	\$6,486,375	\$6,698,250	\$6,692,375	\$6,693,250	\$6,695,000	\$6,696,875	\$6,693,250	\$0	\$0	\$0	Exhibit 5
Regional Wastewater Facility Modification - N18126CA WIFIA Loan	1,296,000	1,296,000	1,296,000	1,296,000	1,296,000	1,296,000	1,296,000	5,588,884	5,588,573	5,588,259	Exhibit 5
Regional Wastewater Control Facilities (SRF)	0	1,603,318	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	1,790,740	Exhibit 5
Assumed Future SRF Loan	0	0	0	0	0	0	0	0	0	0	Calc'd @ 2.52% for 30 yrs
Assumed Revenue Bond	0	0	0	0	0	0	0	0	0	0	Calc'd @ 5% for 30 yrs
Additional Revenue Bond	0	0	0	0	0	0	0	0	0	0	Calc'd @ 5% for 30 yrs
Total Debt Service	\$7,782,375	\$9,597,568	\$9,779,115	\$9,779,990	\$9,781,740	\$9,783,615	\$9,779,990	\$7,379,624	\$7,379,313	\$7,378,999	
<i>Less: Debt Service Funding</i>											
Connection Fees (434 Fund)	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$0	\$0	\$0	
Bond Defeasance (431 Fund)	0	0	0	0	0	0	0	0	0	0	
Bond Defeasance (434 Fund)	0	0	0	0	0	0	0	0	0	0	
Total Less Debt Service Funding	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$2,095,736	\$0	\$0	\$0	
Net Debt Service	\$5,686,639	\$7,501,832	\$7,683,379	\$7,684,254	\$7,686,004	\$7,687,879	\$7,684,254	\$7,379,624	\$7,379,313	\$7,378,999	
To / (From) Reserves											
Operating Fund - Sewer (431)	\$165,830	(\$4,842,874)	(\$2,829,643)	(\$1,919,471)	(\$550,007)	\$393,416	\$2,024,707	\$4,158,256	\$6,201,504	\$8,469,159	
Capital Fund - Sewer	0	0	0	0	0	0	0	0	0	0	
Rate Stabilization Fund - Sewer (438)	0	0	0	0	0	0	0	0	0	0	
Total To / (From) Reserves	\$165,830	(\$4,842,874)	(\$2,829,643)	(\$1,919,471)	(\$550,007)	\$393,416	\$2,024,707	\$4,158,256	\$6,201,504	\$8,469,159	
Total Revenue Requirement	\$93,362,459	\$96,462,351	\$102,690,523	\$107,709,440	\$112,758,930	\$118,015,095	\$123,888,629	\$130,094,575	\$136,651,909	\$143,577,577	
Bal / (Def) of Funds	\$0	(\$2,138,608)	(\$7,553,808)	(\$11,674,396)	(\$16,040,060)	(\$20,663,526)	(\$25,558,166)	(\$30,738,027)	(\$36,217,870)	(\$42,013,204)	
Bal as a % of Rate Adj	0.0%	2.3%	8.2%	12.5%	17.0%	21.7%	26.5%	31.6%	36.9%	42.3%	
Proposed Rate Adjustment	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
<i>Months of Adjustment</i>	<i>12</i>	<i>7</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	
Add'l Revenue with Rate Adj	\$0	\$2,138,608	\$7,553,808	\$11,674,396	\$16,040,060	\$20,663,526	\$25,558,166	\$30,738,027	\$36,217,870	\$42,013,204	
Bal / (Def) After Rate Adj	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	
Total Balance as a % of Rates	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Additional Rate Adjustment Required	0.0%	-1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

City of Stockton
Wastewater Rate Study
Revenue Requirement
Exhibit 3

	Budget		Projected								Notes	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33		
Average Residential Customer Bill	\$55.68											
Customer Bill on Proposed Adj.	\$55.68	\$57.91	\$60.22	\$62.63	\$65.14	\$67.74	\$70.45	\$73.27	\$76.20	\$79.25		
Bill Difference - Monthly		2.23	2.32	2.41	2.51	2.61	2.71	2.82	2.93	3.05		
Cumulative Bill Difference		2.23	4.54	6.95	9.46	12.06	14.77	17.59	20.52	23.57		
Debt Service Coverage Ratio (all debt) - No Connection Fees												
Before Rate Adjustment	2.68	1.72	1.46	1.24	0.98	0.71	0.48	0.31	0.00	0.00	Target 1.00	
After Proposed Rate Adjustment	2.68	1.94	2.23	2.43	2.62	2.82	3.09	4.48	4.89	5.33	Target 1.00	
Debt Service Coverage Ratio (all debt) - Plus Connection Fees												
Before Rate Adjustment	3.04	2.01	1.75	1.52	1.27	0.99	0.76	0.69	0.36	0.02	Target 1.25	
After Proposed Rate Adjustment	3.04	2.24	2.52	2.72	2.91	3.10	3.37	4.86	5.27	5.71	Target 1.25	
Debt Service Coverage Ratio (all debt) - Plus Conn Fees & Rate Stabilization												
Before Rate Adjustment	4.73	3.40	3.12	2.91	2.67	2.41	2.19	2.61	2.30	1.97	Target 1.25	
After Proposed Rate Adjustment	4.73	3.62	3.90	4.11	4.31	4.52	4.81	6.77	7.20	7.67	Target 1.25	
Cash Reserves												
Beginning Reserve Balances	\$71,043,938	\$107,403,635	\$121,080,954	\$101,415,642	\$81,066,053	\$65,384,626	\$67,062,809	\$70,385,130	\$77,960,191	\$87,612,668		
Operating Fund - Sewer (431)												
Beginning Balance	\$39,458,549	\$39,624,380	\$34,501,767	\$29,584,641	\$17,665,170	\$7,115,164	\$7,508,580	\$9,533,287	\$13,691,543	\$19,893,047		
Plus: Additions	165,830	0	0	0	0	393,416	2,024,707	4,158,256	6,201,504	8,469,159		
Repayment to 434	0	0	0	0	0	0	0	0	0	0		
Less: Bond Defeasance	0	0	0	0	0	0	0	0	0	0		
Less: Uses of Funds	0	(5,122,613)	(4,917,126)	(11,919,471)	(10,550,007)	0	0	0	0	0		
Ending Balance	\$39,624,380	\$34,501,767	\$29,584,641	\$17,665,170	\$7,115,164	\$7,508,580	\$9,533,287	\$13,691,543	\$19,893,047	\$28,362,206		
Capital Fund - Sewer												
Beginning Balance	\$1,954,429	\$39,316,723	\$61,518,390	\$50,492,074	\$41,146,495	\$35,090,460	\$35,441,365	\$35,795,778	\$36,153,736	\$36,515,273		
Plus: Additions	0	0	0	0	0	0	0	0	0	0		
Plus: Grant Funds	2,056,965	10,000,000	0	0	0	0	0	0	0	0		
Plus: 2024-25 SRF Reimbursement	35,100,000	11,700,000	0	0	0	0	0	0	0	0		
Plus Interest Earned	205,329	501,667	673,684	554,421	443,965	350,905	354,414	357,958	361,537	365,153		
Less: Uses of Funds	0	(11,700,000)	(9,900,000)	(6,500,000)	(6,500,000)	0	0	0	0	0		
Ending Balance	\$39,316,723	\$61,518,390	\$50,492,074	\$41,146,495	\$35,090,460	\$35,441,365	\$35,795,778	\$36,153,736	\$36,515,273	\$36,880,426		
Target Minimum - 6 mo. of O&M	\$36,254,995	\$38,901,696	\$40,418,393	\$41,972,328	\$43,561,467	\$45,216,900	\$46,839,834	\$48,528,347	\$50,285,546	\$52,114,710	50.0% O&M	
Target Ending Bal. / (Def.)	\$42,686,108	\$57,118,461	\$39,658,322	\$16,839,337	(\$1,355,843)	(\$2,266,956)	(\$1,510,769)	\$1,316,932	\$6,122,775	\$13,127,923		
Plus Prior Reserve Fund Appropriations	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000		
Target Ending Bal. / (Def.)	\$72,686,108	\$87,118,461	\$69,658,322	\$46,839,337	\$28,644,157	\$27,733,044	\$28,489,231	\$31,316,932	\$36,122,775	\$43,127,923		
Long-Term Debt Proceeds Fund												
Beginning Balance	\$8,927,426	\$8,927,426	\$4,628,267	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)		
Plus: Additions	0	0	0	0	0	0	0	0	0	0		
Less: Uses of Funds	0	(4,299,159)	(4,628,267)	0	0	0	0	0	0	0		
Ending Balance	\$8,927,426	\$4,628,267	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)		
Rate Stabilization Fund - Sewer (438)												
Beginning Balance	\$13,196,246	\$13,328,208	\$13,461,490	\$13,596,105	\$13,732,066	\$13,869,387	\$14,008,081	\$14,148,161	\$14,289,643	\$14,432,539		
Plus: Additions	0	0	0	0	0	0	0	0	0	0		
Plus Interest Earned	131,962	133,282	134,615	135,961	137,321	138,694	140,081	141,482	142,896	144,325		
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0		
Ending Balance	\$13,328,208	\$13,461,490	\$13,596,105	\$13,732,066	\$13,869,387	\$14,008,081	\$14,148,161	\$14,289,643	\$14,432,539	\$14,576,865		
Connection Fee Fund - Sewer (434)												
Beginning Balance	\$5,450,324	\$6,206,899	\$6,971,039	\$7,742,821	\$8,522,321	\$9,309,616	\$10,104,784	\$10,907,903	\$13,825,269	\$16,771,808		
Connection Fees	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	2,794,315	As Flat	
Plus Interest Earned	57,996	65,562	73,203	80,921	88,716	96,589	104,541	123,051	152,224	181,690		
Repayment from 431	0	0	0	0	0	0	0	0	0	0		
Bond Defeasance	0	0	0	0	0	0	0	0	0	0		
Less: Uses of Funds	(2,095,736)	(2,095,736)	(2,095,736)	(2,095,736)	(2,095,736)	(2,095,736)	(2,095,736)	(2,095,736)	0	0		
Ending Balance	\$6,206,899	\$6,971,039	\$7,742,821	\$8,522,321	\$9,309,616	\$10,104,784	\$10,907,903	\$13,825,269	\$16,771,808	\$19,747,813		
Total Ending Balance	\$107,403,635	\$121,080,954	\$101,415,642	\$81,066,053	\$65,384,626	\$67,062,809	\$70,385,130	\$77,960,191	\$87,612,668	\$99,567,310		

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	Total	Notes
RWCF Upgrades												
RWCF Evaluation and Rehabilitation of Digesters A, B and C	\$2,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000	
RWCF Sludge Day Tank Mixing Rehabilitation	200,000	0	100,000	0	0	0	0	0	0	0	300,000	
RWCF Cogeneration Engine No. 1 Rebuild	0	375,000	375,000	250,000	0	0	0	0	0	0	1,000,000	
RWCF Digester Gas Scrubber	500,000	0	500,000	500,000	0	0	0	0	0	0	1,500,000	
RWCF Tertiary Road Repairs	750,000	250,000	250,000	250,000	0	0	0	0	0	0	1,500,000	
RWCF Cogeneration Engine No. 4 Rebuild	750,000	0	250,000	0	0	0	0	0	0	0	1,000,000	
RWCF Large Diameter Pipe Inspection	200,000	0	100,000	0	0	0	0	0	0	0	300,000	
RWCF Hot Water Boiler	450,000	100,000	0	0	0	0	0	0	0	0	550,000	
RWCF Cogeneration Engine No. 3 Rebuild	0	0	0	750,000	250,000	0	0	0	0	0	1,000,000	
Emergency RWCF CIP	0	1,000,000	0	0	0	0	0	0	0	0	1,000,000	
RWCF South Bioscrubber Repairs	0	0	900,000	0	0	0	0	0	0	0	900,000	
Modifications of 3W Piping System	0	722,000	0	0	0	0	0	0	0	0	722,000	
Total RWCF Upgrades	\$4,850,000	\$2,447,000	\$3,475,000	\$2,750,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$13,772,000	
Pipe Projects												
Sanitary Sewer Large Diameter Lines Replacement per AMMP	\$0	\$2,379,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,379,348	
Wastewater Master Plan Update	225,000	100,000	0	0	0	0	0	0	0	0	325,000	
Union Street Rehabilitation between Harding and Acacia	0	0	500,000	0	0	0	0	0	0	0	500,000	
Sanitary Sewer Small Diameter Lines Replacement per AMMP	0	500,000	0	0	0	0	0	0	0	0	500,000	
Lincoln Road Sanitary Sewer Line Rehab between Pershing Ave. and Alexandria Place	0	2,019,750	2,019,750	0	0	0	0	0	0	0	4,039,500	
South Tuxedo Avenue Sewer Trunk Rehabilitation	512,000	2,019,800	0	0	0	0	0	0	0	0	2,531,800	
Scibner Street Area Backyard Sewers	1,100,000	1,000,000	0	0	0	0	0	0	0	0	2,100,000	
FY25 Sanitary Sewer Maintenance Hole Rehabilitation Project	0	400,000	0	0	0	0	0	0	0	0	400,000	
FY26 Sanitary Sewer Maintenance Hole Rehabilitation Project	0	0	400,000	0	0	0	0	0	0	0	400,000	
FY27 Sanitary Sewer Maintenance Hole Rehabilitation Project	0	0	0	400,000	0	0	0	0	0	0	400,000	
FY28 Sanitary Sewer Maintenance Hole Rehabilitation Project	0	0	0	0	400,000	0	0	0	0	0	400,000	
FY29 Sanitary Sewer Maintenance Hole Rehabilitation Project	0	0	0	0	0	400,000	0	0	0	0	400,000	
FY25 Sanitary Sewer Street Improvements Reimbursements (COS PW)	0	200,000	0	0	0	0	0	0	0	0	200,000	
FY26 Sanitary Sewer Street Improvements Reimbursements (COS PW)	0	0	200,000	0	0	0	0	0	0	0	200,000	
FY27 Sanitary Sewer Street Improvements Reimbursements (COS PW)	0	0	0	200,000	0	0	0	0	0	0	200,000	
FY28 Sanitary Sewer Street Improvements Reimbursements (COS PW)	0	0	0	0	200,000	0	0	0	0	0	200,000	
FY29 Sanitary Sewer Street Improvements Reimbursements (COS PW)	0	0	0	0	0	200,000	0	0	0	0	200,000	
FY25 Sanitary Sewer Street Improvements Reimbursements (S.J. County)	0	150,000	0	0	0	0	0	0	0	0	150,000	
FY26 Sanitary Sewer Street Improvements Reimbursements (S.J. County)	0	0	150,000	0	0	0	0	0	0	0	150,000	
FY27 Sanitary Sewer Street Improvements Reimbursements (S.J. County)	0	0	0	150,000	0	0	0	0	0	0	150,000	
FY28 Sanitary Sewer Street Improvements Reimbursements (S.J. County)	0	0	0	0	150,000	0	0	0	0	0	150,000	
FY29 Sanitary Sewer Street Improvements Reimbursements (S.J. County)	0	0	0	0	0	150,000	0	0	0	0	150,000	
Westside Interceptor Parallel Force Main	0	6,000,000	6,000,000	14,400,000	14,800,000	15,200,000	0	0	0	0	56,400,000	
San Jose Street and Yosemite Street Backyard Sewer Lines Replacement	0	257,000	865,000	0	0	0	0	0	0	0	1,122,000	
Charter Way and Grant Street Sewer Line Replacement	0	365,000	0	0	0	0	0	0	0	0	365,000	
El Dorado Street and Howard Street Easement Sewer Line Replacement	0	545,000	0	0	0	0	0	0	0	0	545,000	
FY25 Large Diameter Trunk Sewer Pipeline Inspection	0	200,000	0	0	0	0	0	0	0	0	200,000	
FY26 Large Diameter Trunk Sewer Pipeline Inspection	0	0	200,000	0	0	0	0	0	0	0	200,000	
FY27 Large Diameter Trunk Sewer Pipeline Inspection	0	0	0	200,000	0	0	0	0	0	0	200,000	
FY28 Large Diameter Trunk Sewer Pipeline Inspection	0	0	0	0	200,000	0	0	0	0	0	200,000	
FY29 Large Diameter Trunk Sewer Pipeline Inspection	0	0	0	0	0	200,000	0	0	0	0	200,000	
Pershing Ave Sewer Trunk Rehabilitation	527,000	1,246,000	0	0	0	0	0	0	0	0	1,773,000	
Total Pipe Projects	\$2,364,000	\$17,381,898	\$10,334,750	\$15,350,000	\$15,750,000	\$16,150,000	\$0	\$0	\$0	\$0	\$77,330,648	

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	Total	Notes
Pump Station Rehabilitation												
Fourteen Mile Slough Sanitary Pump Station Assessment/Rebuild	\$0	\$0	\$15,000,000	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$0	\$0	\$45,000,000	
System 10 Sewer Relief Forcemain	0	500,000	500,000	0	4,000,000	0	0	0	0	0	5,000,000	
Brookside Estates Sanitary Sewer Pump Station	500,000	0	300,000	0	0	0	0	0	0	0	800,000	
Swenson Road & 5 Mile Creek Sanitary Sewer Pump Station (source: 2008 Master Plan)	100,000	0	1,000,000	1,000,000	0	0	0	0	0	0	2,100,000	
Lincoln Street Sanitary Sewer Pump Station and Forcemain	4,500,000	0	2,000,000	2,500,000	0	0	0	0	0	0	9,000,000	
Camanche Sanitary Sewer Pump Station Rehabilitation	0	0	0	550,000	0	0	0	0	0	0	550,000	
College Park Sanitary Sewer Pump Station Rehabilitation	0	0	0	750,000	0	0	0	0	0	0	750,000	
Waterloo Sanitary Sewer Pump Station Rehabilitation	0	0	1,303,000	0	0	0	0	0	0	0	1,303,000	
Drake Sanitary Sewer Pump Station Rehabilitation	0	0	1,303,000	0	0	0	0	0	0	0	1,303,000	
Sanitary Pump Station Transfer Switch Installation	0	250,000	200,000	0	0	0	0	0	0	0	450,000	
Total Pump Station Rehabilitation	\$5,100,000	\$750,000	\$21,606,000	\$19,800,000	\$19,000,000	\$0	\$0	\$0	\$0	\$0	\$66,256,000	
Future Unidentified Capital Improvements	\$2,686,000	\$0	\$0	\$0	\$0	\$3,350,000	\$20,500,000	\$21,500,000	\$22,500,000	\$23,500,000	\$94,036,000	
Transfer to Long-Term Debt Proceeds Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Improvement Projects	\$15,000,000	\$20,578,898	\$35,415,750	\$37,900,000	\$35,000,000	\$19,500,000	\$20,500,000	\$21,500,000	\$22,500,000	\$23,500,000	\$251,394,648	
<i>Less: Other Funding Sources</i>												
Operating Fund - Sewer (431)	\$0	\$279,739	\$2,087,483	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$22,367,222	Input
Connection Fee Fund - Sewer (434)	0	0	0	0	0	0	0	0	0	0	0	Fund 434
Capital Fund - Sewer	0	0	11,700,000	9,900,000	6,500,000	0	0	0	0	0	28,100,000	Input
Long-Term Debt Proceeds Fund	0	4,299,159	4,628,267	0	0	0	0	0	0	0	8,927,426	Input
Assumed Future SRF Loan	0	0	0	0	0	0	0	0	0	0	0	
Assumed Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	Input
Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	Calculated
Total Other Funding Sources	\$0	\$4,578,898	\$18,415,750	\$19,900,000	\$16,500,000	\$0	\$0	\$0	\$0	\$0	\$59,394,648	
Rate Funded Capital	\$15,000,000	\$16,000,000	\$17,000,000	\$18,000,000	\$18,500,000	\$19,500,000	\$20,500,000	\$21,500,000	\$22,500,000	\$23,500,000	\$192,000,000	



City of Stockton
Wastewater Rate Study
Calculation of Annual Debt Service Payments
Exhibit 5

Year	Wastewater Revenue Refunding Bonds, 2014 Revenue Bond			Regional Wastewater Facility Modification - N18126CA WIFIA Loan			Regional Wastewater Control Facilities (SRF)			Total Annual Debt Service (P&I)
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
	FY 2023-24	\$4,635,000	\$1,851,375	\$6,486,375	\$0	\$1,296,000	\$1,296,000	\$0	\$0	
FY 2024-25	5,090,000	1,608,250	6,698,250	0	1,296,000	1,296,000	1,252,669	350,649	1,603,318	9,597,568
FY 2025-26	5,345,000	1,347,375	6,692,375	0	1,296,000	1,296,000	1,399,898	390,842	1,790,740	9,779,115
FY 2026-27	5,620,000	1,073,250	6,693,250	0	1,296,000	1,296,000	1,393,413	397,327	1,790,740	9,779,990
FY 2027-28	5,910,000	785,000	6,695,000	0	1,296,000	1,296,000	1,405,954	384,786	1,790,740	9,781,740
FY 2028-29	6,215,000	481,875	6,696,875	0	1,296,000	1,296,000	1,418,607	372,133	1,790,740	9,783,615
FY 2029-30	6,530,000	163,250	6,693,250	0	1,296,000	1,296,000	1,431,375	359,365	1,790,740	9,779,990
FY 2030-31	0	0	0	4,318,797	1,270,087	5,588,884	1,444,257	346,483	1,790,740	7,379,624
FY 2031-32	0	0	0	4,370,622	1,217,951	5,588,573	1,457,255	333,484	1,790,740	7,379,313
FY 2032-33	0	0	0	4,423,070	1,165,189	5,588,259	1,470,371	320,369	1,790,740	7,379,999
FY 2033-34	0	0	0	4,476,147	1,111,793	5,587,940	1,483,604	307,136	1,790,740	7,378,680
FY 2034-35	0	0	0	4,529,860	1,057,757	5,587,617	1,496,956	293,783	1,790,740	7,378,357
FY 2035-36	0	0	0	4,584,219	1,003,073	5,587,292	1,510,429	280,311	1,790,740	7,378,032
FY 2036-37	0	0	0	4,639,229	947,732	5,586,961	1,524,023	266,717	1,790,740	7,377,701
FY 2037-38	0	0	0	4,694,900	891,727	5,586,627	1,537,739	253,001	1,790,740	7,377,367
FY 2038-39	0	0	0	4,751,239	835,050	5,586,289	1,551,579	239,161	1,790,740	7,377,029
FY 2039-40	0	0	0	4,808,254	777,694	5,585,948	1,565,543	225,197	1,790,740	7,376,688
FY 2040-41	0	0	0	4,865,953	719,648	5,585,601	1,579,633	211,107	1,790,740	7,376,341
FY 2041-42	0	0	0	4,924,344	660,906	5,585,250	1,593,850	196,890	1,790,740	7,375,990
FY 2042-43	0	0	0	4,983,436	601,460	5,584,896	1,608,194	182,546	1,790,740	7,375,636
FY 2043-44	0	0	0	5,043,238	541,300	5,584,538	1,622,668	168,072	1,790,740	7,375,278
FY 2044-45	0	0	0	5,103,756	480,418	5,584,174	1,637,272	153,468	1,790,740	7,374,914
FY 2045-46	0	0	0	5,165,001	418,805	5,583,806	1,652,007	138,732	1,790,740	7,374,546
FY 2046-47	0	0	0	5,226,981	356,453	5,583,434	1,666,876	123,864	1,790,740	7,374,174
FY 2047-48	0	0	0	5,289,705	293,353	5,583,058	1,681,877	108,862	1,790,740	7,373,798
FY 2048-49	0	0	0	5,353,182	229,496	5,582,678	1,697,014	93,726	1,790,740	7,373,418
FY 2049-50	0	0	0	5,417,420	164,872	5,582,292	1,712,287	78,452	1,790,740	7,373,032
FY 2050-51	0	0	0	5,482,429	99,473	5,581,902	1,727,698	63,042	1,790,740	7,372,642
FY 2051-52	0	0	0	5,548,218	33,289	5,581,507	1,743,247	47,493	1,790,740	7,372,247
FY 2052-53	0	0	0	0	0	0	1,758,937	31,803	1,790,740	1,790,740
FY 2053-54	0	0	0	0	0	0	1,774,767	15,973	1,790,740	1,790,740
	\$39,345,000	\$7,310,375	\$46,655,375	\$108,000,000	\$23,949,526	\$131,949,526	\$46,800,000	\$6,734,774	\$53,534,774	\$232,139,675

[1] Future Debt Service Assumptions Provided By the City's Financial Advisor

City of Stockton
 Wastewater Rate Study
 Revenues At Present Rates
 Exhibit 6

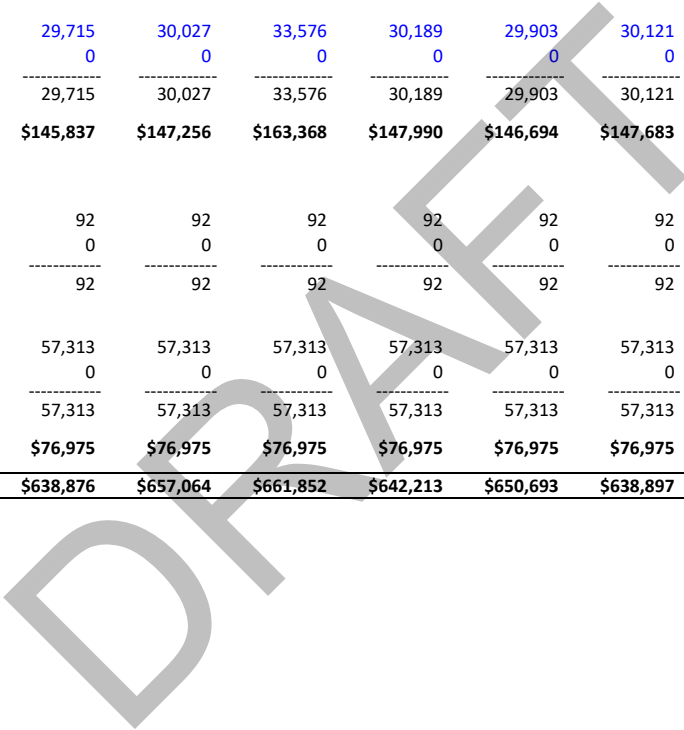
FY 2023-24 Rates		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
Residential														
Single Family & Condo														
Base Charge	<i>\$/ Acct.</i>													
City Customer	\$55.68	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386	76,386
Non-City Customer	50.77	4,372	4,372	4,372	4,372	4,372	4,372	4,372	4,372	4,372	4,372	4,372	4,372	4,372
Total		80,758	80,758	80,758	80,758	80,758	80,758	80,758	80,758	80,758	80,758	80,758	80,758	80,758
Consumption Charge	<i>\$/ CCF</i>													
Monthly Consumption	\$0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
Special District Single Family & Condo														
Base Charge														
Single Family	\$50.77	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563
Condo	50.77	59	59	59	59	59	59	59	59	59	59	59	59	59
Total		4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622
Total Single Family & Condo Revenue		\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$4,709,798	\$56,517,581
Multi-Family														
Base Charge	<i>\$/ Unit</i>													
City Customer	\$52.45	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623
Non-City Customer	47.05	900	900	900	900	900	900	900	900	900	900	900	900	900
Total		8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523
Consumption Charge	<i>\$/ CCF</i>													
Monthly Consumption	\$0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
Special District Multi-Family														
Base Charge	<i>\$/ Acct.</i>													
Duplex	\$47.05	144	144	144	144	144	144	144	144	144	144	144	144	144
Triplex (and Fourplex)	47.05	96	96	96	96	96	96	96	96	96	96	96	96	96
		240	240	240	240	240	240	240	240	240	240	240	240	240
Total Multi-Family Revenue		\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$453,463	\$5,441,560
Apartments														
Base Charge	<i>\$/ Unit</i>													
City Customer	\$47.57	17,819	17,819	17,819	17,819	17,819	17,819	17,819	17,819	17,819	17,819	17,819	17,819	17,819
Non-City Customer	41.75	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total		29,819	29,819	29,819	29,819	29,819	29,819	29,819	29,819	29,819	29,819	29,819	29,819	29,819
Consumption Charge	<i>\$/ CCF</i>													
Monthly Consumption	\$0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
Special District Apartments														
Base Charge	<i>\$/ Acct.</i>													
Apartment	\$41.75	400	400	400	400	400	400	400	400	400	400	400	400	400
		400	400	400	400	400	400	400	400	400	400	400	400	400
Total Apartments Revenue		\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$1,365,350	\$16,384,198
Total Residential Revenue		\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$6,528,612	\$78,343,339

City of Stockton
 Wastewater Rate Study
 Revenues At Present Rates
 Exhibit 6

FY 2023-24 Rates		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
Commercial/Institutional														
Special District Billing														
Minimum Bill	\$50.77	100	100	100	100	100	100	100	100	100	100	100	100	100
Base	23.56	81	81	81	81	81	81	81	81	81	81	81	81	81
Food Handling (HCF)	4.54	820	820	820	820	820	820	820	820	820	820	820	820	9,840
Commercial (HCF)	2.70	811	811	811	811	811	811	811	811	811	811	811	811	9,732
Total Revenues		\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$12,898	\$154,774
Low Strength														
Base Charge	\$ / Acct.													
City Customer	\$26.83	205	205	205	205	205	205	205	205	205	205	205	205	205
Non-City Customer	23.56	1	1	1	1	1	1	1	1	1	1	1	1	1
Total		206	206	206	206	206	206	206	206	206	206	206	206	206
Consumption Charge	\$ / CCF													
City Customer	\$2.22	11,295	11,295	11,295	12,177	11,397	11,254	11,254	11,254	11,254	11,254	11,254	11,254	136,240
Non-City Customer	2.22	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		11,295	11,295	11,295	12,177	11,397	11,254	11,254	11,254	11,254	11,254	11,254	11,254	136,240
Total Revenue		\$30,599	\$30,599	\$30,599	\$32,557	\$30,825	\$30,508	\$30,508	\$30,508	\$30,508	\$30,508	\$30,508	\$30,508	\$368,738
Medium Strength														
Base Charge	\$ / Acct.													
City Customer	\$26.83	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176
Non-City Customer	23.56	45	45	45	45	45	45	45	45	45	45	45	45	45
Total		3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221
Consumption Charge	\$ / CCF													
City Customer	\$2.70	111,740	110,872	110,812	116,298	112,745	111,284	114,905	110,170	114,121	110,416	110,304	131,635	1,365,300
Non-City Customer	2.70	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		111,740	110,872	110,812	116,298	112,745	111,284	114,905	110,170	114,121	110,416	110,304	131,635	1,365,300
Total Revenue		\$387,970	\$385,627	\$385,464	\$400,276	\$390,683	\$386,739	\$396,515	\$383,731	\$394,398	\$384,395	\$384,094	\$441,686	\$4,721,578

City of Stockton
Wastewater Rate Study
Revenues At Present Rates
Exhibit 6

FY 2023-24 Rates		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
High Strength														
Base Charge	\$ / Acct.													
City Customer	\$26.83	404	404	404	404	404	404	404	404	404	404	404	404	404
Non-City Customer	23.56	4	4	4	4	4	4	4	4	4	4	4	4	4
Total		408	408	408	408	408	408	408	408	408	408	408	408	408
Consumption Charge	\$ / CCF													
City Customer	\$4.54	30,014	30,066	29,715	30,027	33,576	30,189	29,903	30,121	29,728	29,728	29,424	39,574	372,064
Non-City Customer	4.54	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		30,014	30,066	29,715	30,027	33,576	30,189	29,903	30,121	29,728	29,728	29,424	39,574	372,064
Total Revenue		\$147,197	\$147,433	\$145,837	\$147,256	\$163,368	\$147,990	\$146,694	\$147,683	\$145,897	\$145,897	\$144,520	\$190,599	\$1,820,372
Schools														
Base Charge	\$ / Acct.													
City Customer	\$26.83	92	92	92	92	92	92	92	92	92	92	92	92	92
Non-City Customer	23.56	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		92	92	92	92	92	92	92	92	92	92	92	92	92
Avg Daily Attendance	\$ / ADA													
City Customer	\$1.30	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313
Non-City Customer	1.30	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313
Total Revenue		\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$76,975	\$923,703
Total Com / Ind Revenue		\$642,741	\$640,635	\$638,876	\$657,064	\$661,852	\$642,213	\$650,693	\$638,897	\$647,779	\$637,775	\$636,097	\$739,768	\$7,834,391



City of Stockton
 Wastewater Rate Study
 Revenues At Present Rates
 Exhibit 6

FY 2023-24 Rates		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
Industrial														
Admin / Stand-by Charges	<i>\$/ Acct.</i>													
Base Charge	\$26.83	24	26	26	26	26	26	26	26	26	26	26	26	26
Flow	<i>\$/ MG</i>													
Monthly Consumption	\$864.80	128.97	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	1,828.14
Total		128.97	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	154.47	1,828.14
BOD	<i>\$/ 1,000 lbs</i>													
Monthly Consumption	\$140.13	796.31	836.39	836.39	836.39	836.39	836.39	836.39	836.39	836.39	836.39	836.39	849.39	10,009.60
Total		796.31	836.39	836.39	836.39	836.39	836.39	836.39	836.39	836.39	836.39	836.39	849.39	10,009.60
SS	<i>\$/ 1,000 lbs</i>													
Monthly Consumption	\$102.88	412.38	448.08	585.74	448.08	448.08	448.08	448.16	448.08	448.08	448.08	448.08	448.08	5,479.00
Total		412.38	448.08	585.74	448.08	448.08	448.08	448.16	448.08	448.08	448.08	448.08	448.08	5,479.00
O&M (Consumption) Charges														
Flow	<i>\$/ MG</i>													
Monthly Consumption	\$748.52	85.68	100.90	99.45	69.56	54.08	56.53	75.77	55.83	70.21	56.86	62.22	57.76	844.85
Total		85.68	100.90	99.45	69.56	54.08	56.53	75.77	55.83	70.21	56.86	62.22	57.76	844.85
BOD	<i>\$/ 1,000 lbs</i>													
Monthly Consumption	\$52.14	264.49	363.89	303.21	167.36	159.23	158.52	166.26	143.95	200.50	156.98	172.69	226.63	2,483.71
Total		264.49	363.89	303.21	167.36	159.23	158.52	166.26	143.95	200.50	156.98	172.69	226.63	2,483.71
SS	<i>\$/ 1,000 lbs</i>													
Monthly Consumption	\$83.45	96.09	156.59	407.86	136.14	40.48	43.97	41.89	37.84	55.83	42.47	47.25	57.80	1,164.21
Total		96.09	156.59	407.86	136.14	40.48	43.97	41.89	37.84	55.83	42.47	47.25	57.80	1,164.21
Special Customer (flow only)														
Low	\$1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medium	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Industrial Revenue		\$352,132	\$405,151	\$436,033	\$369,739	\$349,745	\$351,833	\$366,473	\$350,038	\$365,252	\$351,875	\$357,105	\$359,281	\$4,414,659

City of Stockton
Wastewater Rate Study
Revenues At Present Rates
Exhibit 6

FY 2023-24 Rates	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total	
Summary														
Number of Customers														
Residential														
Single Family & Condo	85,480	85,480	85,480	85,480	85,480	85,480	85,480	85,480	85,480	85,480	85,480	85,480	85,480	
Multi-Family	8,763	8,763	8,763	8,763	8,763	8,763	8,763	8,763	8,763	8,763	8,763	8,763	8,763	
Apartments	30,219	30,219	30,219	30,219	30,219	30,219	30,219	30,219	30,219	30,219	30,219	30,219	30,219	
Commercial/Institutional														
Low Strength	206	206	206	206	206	206	206	206	206	206	206	206	206	
Medium Strength	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	
High Strength	449	449	449	449	449	449	449	449	449	449	449	449	449	
Schools	92	92	92	92	92	92	92	92	92	92	92	92	92	
Industrial	24	26	26	26	26	26	26	26	26	26	26	26	26	
Total Number of Customers	128,494	128,496	128,496	128,496	128,496	128,496	128,496	128,496	128,496	128,496	128,496	128,496	128,496	
Consumption (CCF)														
Residential														
Single Family & Condo	0	0	0	0	0	0	0	0	0	0	0	0	0	
Multi-Family	0	0	0	0	0	0	0	0	0	0	0	0	0	
Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Commercial/Institutional														
Low Strength	11,295	11,295	11,295	12,177	11,397	11,254	11,254	11,254	11,254	11,254	11,254	11,254	136,240	
Medium Strength	112,551	111,683	111,623	117,109	113,556	112,095	115,716	110,981	114,932	111,227	111,115	132,446	1,375,032	
High Strength	30,834	30,886	30,535	30,847	34,396	31,009	30,723	30,941	30,548	30,548	30,244	40,394	381,904	
Schools	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	57,313	687,756	
Industrial	114,545	134,893	132,955	92,995	72,299	75,575	101,297	74,639	93,864	76,016	83,182	77,219	1,129,479	
Total Consumption	326,539	346,070	343,720	310,440	288,961	287,246	316,303	285,128	307,910	286,358	293,109	318,626	3,710,411	
Revenues														
Residential														
Single Family & Condo	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$4,714,875	\$56,578,505	
Multi-Family	453,463	453,463	453,463	453,463	453,463	453,463	453,463	453,463	453,463	453,463	453,463	453,463	5,441,560	
Apartments	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	1,365,350	16,384,198	
Commercial/Institutional														
Low Strength	\$30,599	\$30,599	\$30,599	\$32,557	\$30,825	\$30,508	\$30,508	\$30,508	\$30,508	\$30,508	\$30,508	\$30,508	\$368,738	
Medium Strength	391,108	388,765	388,603	403,415	393,822	389,878	399,654	386,869	397,537	387,533	387,232	444,824	4,759,241	
High Strength	151,879	152,116	150,520	151,938	168,050	152,673	151,376	152,365	150,579	150,579	149,202	195,282	1,876,559	
Schools	76,975	76,975	76,975	76,975	76,975	76,975	76,975	76,975	76,975	76,975	76,975	76,975	923,703	
Industrial	352,132	405,151	436,033	369,739	349,745	351,833	366,473	350,038	365,252	351,875	357,105	359,281	4,414,659	
Total Revenues	\$7,536,383	\$7,587,296	\$7,616,419	\$7,568,313	\$7,553,107	\$7,535,556	\$7,558,675	\$7,530,445	\$7,554,540	\$7,531,160	\$7,534,712	\$7,640,559	\$90,747,163	
													FY 2023-24 Budget	\$91,277,821
													Difference	(\$530,658)
													Percent	-0.6%
													FY 2023-24 Projected	\$88,200,000
													Difference	\$2,547,163
													Percent	2.9%

City of Stockton
Wastewater Rate Study
Development of Volume Distribution Factor
Exhibit 7

	Annual flow in HCF	0.0% Inflow and Infiltration	Total Annual Flow at Plant (HCF)	Avg. Daily Flow At Plant (MGD)	% of Total
Residential					
Single Family & Condo	9,109,792	0	9,109,792	18.67	62.5%
Multi-Family	790,216	0	790,216	1.62	5.4%
Apartments	1,981,849	0	1,981,849	4.06	13.6%
Commercial/Institutional					
Low Strength	95,368	0	95,368	0.20	0.7%
Medium Strength	969,335	0	969,335	1.99	6.6%
High Strength	352,569	0	352,569	0.72	2.4%
Schools	261,491	0	261,491	0.54	1.8%
Industrial					
	1,016,531	0	1,016,531	2.08	7.0%
Total	14,577,151		14,577,151	29.87	100.0%
Distribution Factor		<i>Actual Flows</i> ^[1]	13,349,989	27.36	(VOL)

Notes

[1] - Provided by the City based on influent monthly averages for 2022-23

City of Stockton
Wastewater Rate Study
Development of the Strength Distribution Factor
Exhibit 8

	Annual Flow (HCF)	Carbonaceous Biochemical Oxygen Demand ^[1]			Suspended Solids ^[1]		
		Avg. Factor (mg/l)	Calculated Pounds	% of Total	Avg. Factor (mg/l)	Calculated Pounds	% of Total
Residential							
Single Family & Condo	9,109,792	275	42,817	56.5%	390	60,722	58.3%
Multi-Family	790,216	275	3,714	4.9%	390	5,267	5.1%
Apartments	1,981,849	275	9,315	12.3%	390	13,210	12.7%
Commercial/Institutional							
Low Strength	95,368	275	448	0.6%	390	636	0.6%
Medium Strength	969,335	360	5,964	7.9%	475	7,869	7.6%
High Strength	352,569	525	3,164	4.2%	625	3,766	3.6%
Schools	261,491	275	1,229	1.6%	390	1,743	1.7%
Industrial	1,016,531	525	9,121	12.0%	625	10,859	10.4%
Total	14,577,151		75,772	100.0%		104,073	100.0%
	<i>Actual pounds ^[2]</i>	304	76,554		418	107,410	
Distribution Factor				(CBOD)			(SS)

Notes

[1] - Based on estimated values from City treatment data and industry standard strength levels

[2] - Provided by the City based on influent monthly averages for 2022-23

City of Stockton
Wastewater Rate Study
Development of the Customer Distribution Factor
Exhibit 9

	<i>Actual Customer</i>		<i>Customer Service & Accounting</i>			
	Number of Accounts	% of Total	Number of Bills	Weighting Factor	Weighted Customer	% of Total
Residential						
Single Family & Condo	85,480	66.5%	85,480	1.0	85,480	66.5%
Multi-Family	8,763	6.8%	8,763	1.0	8,763	6.8%
Apartments	30,219	23.5%	30,219	1.0	30,219	23.5%
Commercial/Institutional						
Low Strength	206	0.2%	206	1.0	206	0.2%
Medium Strength	3,261	2.5%	3,261	1.0	3,261	2.5%
High Strength	449	0.3%	449	1.0	449	0.3%
Schools	92	0.1%	92	1.0	92	0.1%
Industrial	26	0.0%	26	1.0	26	0.0%
Total	128,496	100.0%	128,496		128,496	100.0%
Distribution Factor		(AC)				(WCA)

Notes

City of Stockton
 Wastewater Rate Study
 Development of the Revenue Related Allocation Factor
 Exhibit 10

	Revenue	
	FY 2024-25	% of Total
Residential		
Single Family & Condo	\$57,144,290	62.3%
Multi-Family	5,495,976	6.0%
Apartments	16,548,040	18.1%
Commercial/Institutional		
Low Strength	\$372,425	0.4%
Medium Strength	4,806,833	5.2%
High Strength	1,895,325	2.1%
Schools	932,940	1.0%
Industrial	4,458,805	4.9%
Total	\$91,654,635	100.0%
Distribution Factor		(RR)

DRAFT

City of Stockton
Wastewater Rate Study
Functionalization and Classification
Exhibit 11.1

Net Plant	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio-Oxygen Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Treatment								
Headworks	\$410,048	\$410,048	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Bar Screen	25,283	25,283	0	0	0	0	0	100.0% VOL
Sedimentation Tanks	150,789	0	45,237	105,552	0	0	0	70.0% SS 30.0% CBOD
Buildings	4,600,889	348,709	1,545,114	2,707,066	0	0	0	As All Other Treatment Plant
Trickling Filter	761,631	0	761,631	0	0	0	0	100.0% CBOD
Fan Pit	15,756	7,878	3,939	3,939	0	0	0	50.0% VOL 25.0% CBOD 25.0% SS
Sludge Lagoon	144,046	0	72,023	72,023	0	0	0	50.0% CBOD 50.0% SS
Digester	1,786,821	0	536,046	1,250,775	0	0	0	30.0% CBOD 70.0% SS
Pumping	221,111	221,111	0	0	0	0	0	100.0% VOL
Oxidation Pond	215,659	0	215,659	0	0	0	0	100.0% CBOD
Tanks	5,922	2,961	1,480	1,480	0	0	0	50.0% VOL 25.0% CBOD 25.0% SS
Vaporizer	6,363	3,182	1,591	1,591	0	0	0	50.0% VOL 25.0% CBOD 25.0% SS
Tertiary	1,580,325	790,163	395,081	395,081	0	0	0	50.0% VOL 25.0% CBOD 25.0% SS
Chlorine Contact Canal	188,359	94,179	47,090	47,090	0	0	0	50.0% VOL 25.0% CBOD 25.0% SS
Sludge Processing Facility	15,294,173	0	4,588,252	10,705,921	0	0	0	30.0% CBOD 70.0% SS
DAF Thickeners	1,543,370	0	771,685	771,685	0	0	0	50.0% CBOD 50.0% SS
Cogen	442,624	0	221,312	221,312	0	0	0	50.0% CBOD 50.0% SS
Biotower	87,658	87,658	0	0	0	0	0	100.0% VOL
Peroxide Station	63,612	0	63,612	0	0	0	0	100.0% CBOD
Dual Feed System	227,399	113,700	56,850	56,850	0	0	0	50.0% VOL 25.0% CBOD 25.0% SS
RWCF Expansion								
Secondary Treatment	71,100,000	1,600,000	60,820,000	8,680,000	0	0	0	2.3% VOL 85.5% CBOD 12.2% TSS
Preliminary Treatment	51,200,000	29,350,000	660,000	21,190,000	0	0	0	57.3% VOL 1.3% CBOD 41.4% SS
Personnel Building	29,500,000	0	0	29,500,000	0	0	0	100.0% AC
Plant Operations	27,800,000	26,733,333	533,333	533,333	0	0	0	96.2% VOL 1.9% CBOD 1.9% SS
Solids Handling	10,700,000	0	2,675,000	8,025,000	0	0	0	25.0% CBOD 75.0% SS
Tertiary	52,500,000	24,525,000	1,475,000	26,500,000	0	0	0	46.7% VOL 2.8% CBOD 50.5% SS
Total Treatment	\$270,571,838	\$84,313,204	\$75,489,935	\$81,268,699	\$29,500,000	\$0	\$0	\$0
	100.0%	31.2%	27.9%	30.0%	10.9%	0.0%	0.0%	0.0%
Collection								
Land	\$1,106,917	\$0	\$0	\$0	\$1,106,917	\$0	\$0	\$0 100.0% AC
Pump Station	5,508,855	5,508,855	0	0	0	0	0	100.0% VOL
Sewer Lines	168,969,243	143,623,857	0	0	25,345,386	0	0	85.0% VOL 15.0% AC
Total Collection	\$175,585,015	\$149,132,712	\$0	\$0	\$26,452,303	\$0	\$0	\$0
	100.0%	84.9%	0.0%	0.0%	15.1%	0.0%	0.0%	0.0%
Total Plant Before General	\$446,156,853	\$233,445,916	\$75,489,935	\$81,268,699	\$55,952,303	\$0	\$0	\$0
General Plant								
Equipment	\$8,075,786	\$0	\$0	\$0	\$8,075,786	\$0	\$0	\$0 100.0% AC
Buildings	1,151,322	0	0	0	1,151,322	0	0	100.0% AC
Paving	1,819,988	0	0	0	1,819,988	0	0	100.0% AC
Lighting	51,508	0	0	0	51,508	0	0	100.0% AC
Yard Improvements	128,835	0	0	0	128,835	0	0	100.0% AC
Piping	151,098	0	0	0	151,098	0	0	100.0% AC
Fencing	36,032	0	0	0	36,032	0	0	100.0% AC
Stockton Channel Water Quality	1,350,102	0	0	0	1,350,102	0	0	100.0% AC
Total General Plant	\$12,764,672	\$0	\$0	\$0	\$12,764,672	\$0	\$0	\$0
Net Plant in Service	\$458,921,526	\$233,445,916	\$75,489,935	\$81,268,699	\$68,716,976	\$0	\$0	\$0

Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Utility Billing								
Employee Services								
Salaries - Regular	\$1,050,049	\$0	\$0	\$0	\$1,050,049	\$0	\$0	\$0 100.0% AC
Salaries - Part Time/Temp	21,036	0	0	0	21,036	0	0	0 100.0% AC
Regular Overtime	21,036	0	0	0	21,036	0	0	0 100.0% AC
Employee Separation Pay	12,978	0	0	0	12,978	0	0	0 100.0% AC
Additional Pay	0	0	0	0	0	0	0	0 100.0% AC
Retirement	304,138	0	0	0	304,138	0	0	0 100.0% AC
Medicare	16,359	0	0	0	16,359	0	0	0 100.0% AC
Health/Dental/Vision	266,112	0	0	0	266,112	0	0	0 100.0% AC
L/T Disability Insurance	6,618	0	0	0	6,618	0	0	0 100.0% AC
Life Insurance	968	0	0	0	968	0	0	0 100.0% AC
Workers Compensation	33,979	0	0	0	33,979	0	0	0 100.0% AC
Unemployment Insurance	1,166	0	0	0	1,166	0	0	0 100.0% AC
Cell Phone Allowance	1,407	0	0	0	1,407	0	0	0 100.0% AC
Retirement Pension Bond	0	0	0	0	0	0	0	0 100.0% AC
Vacation Sell Back	2,141	0	0	0	2,141	0	0	0 100.0% AC
Total Employee Services	\$1,737,987	\$0	\$0	\$0	\$1,737,987	\$0	\$0	\$0
Other Services								
Contractual Employees	\$25,250	\$0	\$0	\$0	\$25,250	\$0	\$0	\$0 100.0% AC
Maint. & Repair Services	6,165	0	0	0	6,165	0	0	0 100.0% AC
Duplication/Copy Costs	12,726	0	0	0	12,726	0	0	0 100.0% AC
Insurance Premiums	115,394	0	0	0	115,394	0	0	0 100.0% AC
Automotive Equip Rental	0	0	0	0	0	0	0	0 100.0% AC
Computer/Tech/Oper Supprt	110,187	0	0	0	110,187	0	0	0 100.0% AC
Telephone Rental	0	0	0	0	0	0	0	0 100.0% AC
Publicity & Advertising	2,398	0	0	0	2,398	0	0	0 100.0% AC
Printing & Mapping	86,577	0	0	0	86,577	0	0	0 100.0% AC
Postage/Mailing Services	470,321	0	0	0	470,321	0	0	0 100.0% AC
Processing Fees	88,327	0	0	0	88,327	0	0	0 100.0% AC
Computer/Programming Svcs	3,333	0	0	0	3,333	0	0	0 100.0% AC
Other Services	707,000	0	0	0	707,000	0	0	0 100.0% AC
Total Other Services	\$1,627,678	\$0	\$0	\$0	\$1,627,678	\$0	\$0	\$0
Materials & Supplies								
Materials and Supplies	\$20,200	\$0	\$0	\$0	\$20,200	\$0	\$0	\$0 100.0% AC
Computer Software	1,611	0	0	0	1,611	0	0	0 100.0% AC
Fuels-Gas/Oil/Propane	30,705	0	0	0	30,705	0	0	0 100.0% AC
Total Materials & Supplies	\$52,516	\$0	\$0	\$0	\$52,516	\$0	\$0	\$0
Other Expenses								
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 100.0% AC
Meetings & Travel	1,515	0	0	0	1,515	0	0	0 100.0% AC
Memberships	606	0	0	0	606	0	0	0 100.0% AC
Car Mileage Reimbursement	606	0	0	0	606	0	0	0 100.0% AC
Collection Costs	46,035	0	0	0	46,035	0	0	0 100.0% AC
Telephone	909	0	0	0	909	0	0	0 100.0% AC
Training Services	9,090	0	0	0	9,090	0	0	0 100.0% AC
Settlement Payments	81,388	0	0	0	81,388	0	0	0 100.0% AC
Total Other Expenses	\$140,149	\$0	\$0	\$0	\$140,149	\$0	\$0	\$0
Total Utility Billing Expenses	\$3,558,330	\$0	\$0	\$0	\$3,558,330	\$0	\$0	\$0

Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Administration								
Employee Services								
Salaries - Regular	\$793,842	\$0	\$0	\$0	\$793,842	\$0	\$0	\$0 100.0% AC
Salaries - Part Time/Temp	0	0	0	0	0	0	0	0 100.0% AC
Regular Overtime	31,500	0	0	0	31,500	0	0	0 100.0% AC
Employee Separation Pay	9,811	0	0	0	9,811	0	0	0 100.0% AC
Additional Pay	4,289	0	0	0	4,289	0	0	0 100.0% AC
Retirement	227,067	0	0	0	227,067	0	0	0 100.0% AC
Medicare	12,227	0	0	0	12,227	0	0	0 100.0% AC
Health/Dental/Vision	137,592	0	0	0	137,592	0	0	0 100.0% AC
L/T Disability Insurance	5,018	0	0	0	5,018	0	0	0 100.0% AC
Life Insurance	529	0	0	0	529	0	0	0 100.0% AC
Workers Compensation	24,161	0	0	0	24,161	0	0	0 100.0% AC
Unemployment Insurance	861	0	0	0	861	0	0	0 100.0% AC
Cell Phone Allowance	2,079	0	0	0	2,079	0	0	0 100.0% AC
Retirement Pension Bond	0	0	0	0	0	0	0	0 100.0% AC
Total Employee Services	\$1,248,976	\$0	\$0	\$0	\$1,248,976	\$0	\$0	\$0
Other Services								
Telephone	\$12,663	\$0	\$0	\$0	\$12,663	\$0	\$0	\$0 100.0% AC
Computer/Tech/Operation Support	53,574	0	0	0	53,574	0	0	0 100.0% AC
Radio Equipment Rental	1,649	0	0	0	1,649	0	0	0 100.0% AC
Other Rentals	1,846,980	0	0	0	1,846,980	0	0	0 100.0% AC
Telephone Rental	0	0	0	0	0	0	0	0 100.0% AC
Water	0	0	0	0	0	0	0	0 100.0% AC
Storm Water	0	0	0	0	0	0	0	0 100.0% AC
Maint. & Repair Services	6,300	0	0	0	6,300	0	0	0 100.0% AC
Uniform/Laundry Services	1,890	0	0	0	1,890	0	0	0 100.0% AC
Duplication/Copy Costs	630	0	0	0	630	0	0	0 100.0% AC
Insurance Premiums	86,390	0	0	0	86,390	0	0	0 100.0% AC
Automotive Equip Rental	14,158	0	0	0	14,158	0	0	0 100.0% AC
Publicity & Advertising	945	0	0	0	945	0	0	0 100.0% AC
Postage/Mailing Services	63	0	0	0	63	0	0	0 100.0% AC
Processing Fees	7,500	0	0	0	7,500	0	0	0 100.0% AC
Legal Services	0	0	0	0	0	0	0	0 100.0% AC
Training Services	9,450	0	0	0	9,450	0	0	0 100.0% AC
Prof & Special Services	87,255	0	0	0	87,255	0	0	0 100.0% AC
Other Services	0	0	0	0	0	0	0	0 100.0% AC
Testing and Analysis Services	315	0	0	0	315	0	0	0 100.0% AC
Recoverable Legal Expense	31,500	0	0	0	31,500	0	0	0 100.0% AC
Total Other Services	\$2,161,262	\$0	\$0	\$0	\$2,161,262	\$0	\$0	\$0
Materials & Supplies								
Materials and Supplies	\$18,900	\$0	\$0	\$0	\$18,900	\$0	\$0	\$0 100.0% AC
Computer Software	0	0	0	0	0	0	0	0 100.0% AC
Fuels-Gas/Oil/Propane	0	0	0	0	0	0	0	0 100.0% AC
Non-Capital Assets	15,750	0	0	0	15,750	0	0	0 100.0% AC
Total Materials & Supplies	\$34,650	\$0	\$0	\$0	\$34,650	\$0	\$0	\$0
Other Expenses								
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 100.0% AC
Meetings & Travel	630	0	0	0	630	0	0	0 100.0% AC
Memberships	756	0	0	0	756	0	0	0 100.0% AC
Indirect Cost Allocation	1,413,232	0	0	0	1,413,232	0	0	0 100.0% AC
Car Mileage Reimbursement	630	0	0	0	630	0	0	0 100.0% AC
Settlement Payments	28,068	0	0	0	28,068	0	0	0 100.0% AC
Vehicle Acquisition	31,500	0	0	0	31,500	0	0	0 100.0% AC
Equipment Acquisition	0	0	0	0	0	0	0	0 100.0% AC
Total Other Expenses	\$1,474,816	\$0	\$0	\$0	\$1,474,816	\$0	\$0	\$0
Total Administration	\$4,919,704	\$0	\$0	\$0	\$4,919,704	\$0	\$0	\$0

Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Engineering Services								
Employee Services								
Salaries - Regular	\$1,183,613	\$0	\$0	\$0	\$1,183,613	\$0	\$0	\$0 100.0% AC
Employee Separation Pay	14,628	0	0	0	14,628	0	0	0 100.0% AC
Retirement	338,273	0	0	0	338,273	0	0	0 100.0% AC
Medicare	17,519	0	0	0	17,519	0	0	0 100.0% AC
Health/Dental/Vision	171,360	0	0	0	171,360	0	0	0 100.0% AC
L/T Disability Insurance	7,455	0	0	0	7,455	0	0	0 100.0% AC
Life Insurance	680	0	0	0	680	0	0	0 100.0% AC
Workers Compensation	27,177	0	0	0	27,177	0	0	0 100.0% AC
Cell Phone Allowance	1,680	0	0	0	1,680	0	0	0 100.0% AC
Regular Overtime	3,500	0	0	0	3,500	0	0	0 100.0% AC
Additional Pay	5,390	0	0	0	5,390	0	0	0 100.0% AC
Unemployment Insurance	1,214	0	0	0	1,214	0	0	0 100.0% AC
Retirement Pension Bond	0	0	0	0	0	0	0	0 100.0% AC
Vacation Sell Back	2,414	0	0	0	2,414	0	0	0 100.0% AC
Total Employee Services	\$1,774,903	\$0	\$0	\$0	\$1,774,903	\$0	\$0	\$0
Other Services								
Telephone	\$2,800	\$0	\$0	\$0	\$2,800	\$0	\$0	\$0 100.0% AC
Maintenance & Repair Services	0	0	0	0	0	0	0	0 100.0% AC
Duplication/Copy Costs	1,400	0	0	0	1,400	0	0	0 100.0% AC
Insurance Premiums	124,341	0	0	0	124,341	0	0	0 100.0% AC
Automotive Equipment Rental	0	0	0	0	0	0	0	0 100.0% AC
Computer/Tech/Operation Support	120,658	0	0	0	120,658	0	0	0 100.0% AC
Telephone Rental	0	0	0	0	0	0	0	0 100.0% AC
Publicity & Advertising	2,100	0	0	0	2,100	0	0	0 100.0% AC
Printing & Mapping	38,500	0	0	0	38,500	0	0	0 100.0% AC
Postage/Mailing Services	350	0	0	0	350	0	0	0 100.0% AC
Processing Fees	770	0	0	0	770	0	0	0 100.0% AC
Uniform/Laundry Services	560	0	0	0	560	0	0	0 100.0% AC
Other Services	0	0	0	0	0	0	0	0 100.0% AC
Testing and Analysis Services	0	0	0	0	0	0	0	0 100.0% AC
Professional and Special Services	280,000	0	0	0	280,000	0	0	0 100.0% AC
Radio Equipment Rental	960	0	0	0	960	0	0	0 100.0% AC
Total Other Services	\$572,439	\$0	\$0	\$0	\$572,439	\$0	\$0	\$0
Materials & Supplies								
Materials & Supplies	\$10,500	\$0	\$0	\$0	\$10,500	\$0	\$0	\$0 100.0% AC
Computer Software	14,000	0	0	0	14,000	0	0	0 100.0% AC
Subscription - Periodical	350	0	0	0	350	0	0	0 100.0% AC
Fuels - Gas/Oil/Propane	832	0	0	0	832	0	0	0 100.0% AC
Library Materials	3,500	0	0	0	3,500	0	0	0 100.0% AC
Non-Capital Assets	10,500	0	0	0	10,500	0	0	0 100.0% AC
Total Materials & Supplies	\$39,682	\$0	\$0	\$0	\$39,682	\$0	\$0	\$0
Other Expenses								
Training	\$7,000	\$0	\$0	\$0	\$7,000	\$0	\$0	\$0 100.0% AC
Meetings & Travel	0	0	0	0	0	0	0	0 100.0% AC
Memberships	1,750	0	0	0	1,750	0	0	0 100.0% AC
Car Mileage Reimbursement	70	0	0	0	70	0	0	0 100.0% AC
Vehicle Acquisition	61,250	0	0	0	61,250	0	0	0 100.0% AC
Settlement Payments	41,816	0	0	0	41,816	0	0	0 100.0% AC
Total Other Expenses	\$111,886	\$0	\$0	\$0	\$111,886	\$0	\$0	\$0
Total Engineering Services	\$2,498,910	\$0	\$0	\$0	\$2,498,910	\$0	\$0	\$0

Expenses FY 2024-25	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Treatment Operations								
Employee Services								
Salaries - Regular	\$2,411,498	\$751,450	\$672,811	\$724,315	\$262,922	\$0	\$0	\$0 As Treatment Plant
Salaries Part Time - Temp	48,000	14,957	13,392	14,417	5,233	0	0	0 As Treatment Plant
Regular Overtime	450,000	140,225	125,551	135,162	49,063	0	0	0 As Treatment Plant
Stand By Time (Call Back)	20,040	6,245	5,591	6,019	2,185	0	0	0 As Treatment Plant
Holiday Pay	93,000	28,980	25,947	27,933	10,140	0	0	0 As Treatment Plant
Employee Separation Pay	29,804	9,287	8,315	8,952	3,249	0	0	0 As Treatment Plant
Additional Pay	12,000	3,739	3,348	3,604	1,308	0	0	0 As Treatment Plant
Retirement	716,498	223,269	199,904	215,207	78,119	0	0	0 As Treatment Plant
Deferred Compensation	110,020	34,283	30,696	33,046	11,995	0	0	0 As Treatment Plant
Medicare	44,041	13,724	12,288	13,228	4,802	0	0	0 As Treatment Plant
Health/Dental/Vision	494,760	154,173	138,039	148,606	53,943	0	0	0 As Treatment Plant
L/T Disability Insurance	15,212	4,740	4,244	4,569	1,659	0	0	0 As Treatment Plant
Life Insurance	2,110	657	589	634	230	0	0	0 As Treatment Plant
Workers Compensation	159,989	49,854	44,637	48,054	17,443	0	0	0 As Treatment Plant
Unemployment Insurance	3,276	1,021	914	984	357	0	0	0 As Treatment Plant
Cell Phone Allowance	3,660	1,140	1,021	1,099	399	0	0	0 As Treatment Plant
Vacation Sell Back	1,619	504	452	486	177	0	0	0 As Treatment Plant
Total Employee Services	\$4,615,527	\$1,438,250	\$1,287,739	\$1,386,315	\$503,223	\$0	\$0	\$0
Other Services								
Electricity	\$6,245,288	\$1,946,101	\$1,742,444	\$1,875,829	\$680,913	\$0	\$0	\$0 As Treatment Plant
Gas	417,360	130,054	116,444	125,358	45,504	0	0	0 As Treatment Plant
Water	475,000	148,015	132,526	142,671	51,788	0	0	0 As Treatment Plant
Telephone	69,000	21,501	19,251	20,725	7,523	0	0	0 As Treatment Plant
Stormwater	31,000	9,660	8,649	9,311	3,380	0	0	0 As Treatment Plant
Maintenance & Repair Services	2,000,000	623,222	558,003	600,718	218,057	0	0	0 As Treatment Plant
Uniform/Laundry Services	50,000	15,581	13,950	15,018	5,451	0	0	0 As Treatment Plant
Duplication/Copy Costs	2,000	623	558	601	218	0	0	0 As Treatment Plant
Insurance Premiums	304,092	94,758	84,842	91,337	33,155	0	0	0 As Treatment Plant
Automotive Equipment Rental	47,480	14,795	13,247	14,261	5,177	0	0	0 As Treatment Plant
Computer/Tech/Operation Support	108,357	33,765	30,232	32,546	11,814	0	0	0 As Treatment Plant
Radio Equipment Rental	26,624	8,296	7,428	7,997	2,903	0	0	0 As Treatment Plant
Other Rentals	100,000	31,161	27,900	30,036	10,903	0	0	0 As Treatment Plant
Pool Vehicle Rental	0	0	0	0	0	0	0	0 As Treatment Plant
Telephone Rental	0	0	0	0	0	0	0	0 As Treatment Plant
Publicity & Advertising	1,200	374	335	360	131	0	0	0 As Treatment Plant
Postage/Mailing Services	500	156	140	150	55	0	0	0 As Treatment Plant
Processing Fees	708,000	220,621	197,533	212,654	77,192	0	0	0 As Treatment Plant
Testing & Analysis Services	2,500	779	698	751	273	0	0	0 As Treatment Plant
Training Services	51,000	15,892	14,229	15,318	5,560	0	0	0 As Treatment Plant
Professional & Special Services	6,741,450	2,100,711	1,880,874	2,024,855	735,009	0	0	0 As Treatment Plant
Other Services	0	0	0	0	0	0	0	0 As Treatment Plant
Legal Services	40,000	12,464	11,160	12,014	4,361	0	0	0 As Treatment Plant
Building Repairs/Maint	0	0	0	0	0	0	0	0 As Treatment Plant
Security & Alarm Services	86,400	26,923	24,106	25,951	9,420	0	0	0 As Treatment Plant
Total Other Services	\$17,507,251	\$5,455,455	\$4,884,548	\$5,258,461	\$1,908,787	\$0	\$0	\$0
Materials & Supplies								
Materials & Supplies	\$250,000	\$77,903	\$69,750	\$75,090	\$27,257	\$0	\$0	\$0 As Treatment Plant
Computer Software	1,000	312	279	300	109	0	0	0 As Treatment Plant
Subscription-Periodical	500	156	140	150	55	0	0	0 As Treatment Plant
Fuels - Gas/Oil/Propane	33,588	10,467	9,371	10,089	3,662	0	0	0 As Treatment Plant
Chemicals	8,500,000	0	4,250,000	4,250,000	0	0	0	50.0% CBOD 50.0% SS
Library Materials	0	0	0	0	0	0	0	0 As Treatment Plant
Non-Capital Assets	1,015,000	316,285	283,186	304,864	110,664	0	0	0 As Treatment Plant
Total Materials & Supplies	\$9,800,088	\$405,122	\$4,612,727	\$4,640,493	\$141,746	\$0	\$0	\$0
Other Expenses								
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 As Treatment Plant
Meetings & Travel	1,000	312	279	300	109	0	0	0 As Treatment Plant
Memberships	150,000	46,742	41,850	45,054	16,354	0	0	0 As Treatment Plant
Taxes	65,750	20,488	18,344	19,749	7,169	0	0	0 As Treatment Plant
Retirement Expense	289,303	90,150	80,716	86,895	31,542	0	0	0 As Treatment Plant
Car Mileage Reimbursement	1,000	312	279	300	109	0	0	0 As Treatment Plant
Settlement Payments	85,298	26,580	23,798	25,620	9,300	0	0	0 As Treatment Plant
Vehicle Acquisition	282,500	88,030	78,818	84,851	30,801	0	0	0 As Treatment Plant
Equipment Acquisition	345,000	107,506	96,255	103,624	37,615	0	0	0 As Treatment Plant
Total Other Expenses	\$1,219,851	\$380,119	\$340,340	\$366,393	\$132,998	\$0	\$0	\$0
Total Treatment Operations	\$33,142,717	\$7,678,946	\$11,125,354	\$11,651,663	\$2,686,755	\$0	\$0	\$0

Expenses FY 2024-25	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Sanitary Sewer Collections								
Employee Services								
Salaries - Regular	\$2,999,402	\$2,547,535	\$0	\$0	\$451,867	\$0	\$0	As Collection Plant
Salaries Part Time - Temp	0	0	0	0	0	0	0	As Collection Plant
Regular Overtime	150,000	127,402	0	0	22,598	0	0	As Collection Plant
Stand By Time	40,000	33,974	0	0	6,026	0	0	As Collection Plant
Holiday Pay	6,500	5,521	0	0	979	0	0	As Collection Plant
Employee Separation Pay	37,070	31,485	0	0	5,585	0	0	As Collection Plant
Additional Pay	34,925	29,663	0	0	5,262	0	0	As Collection Plant
Retirement	858,100	728,825	0	0	129,275	0	0	As Collection Plant
Deferred Compensation	148,674	126,276	0	0	22,398	0	0	As Collection Plant
Medicare	46,864	39,804	0	0	7,060	0	0	As Collection Plant
Health/Dental/Vision	1,182,907	1,004,699	0	0	178,208	0	0	As Collection Plant
L/T Disability Insurance	19,138	16,255	0	0	2,883	0	0	As Collection Plant
Life Insurance	2,987	2,537	0	0	450	0	0	As Collection Plant
Workers Compensation	210,825	179,064	0	0	31,761	0	0	As Collection Plant
Unemployment Insurance	3,310	2,811	0	0	499	0	0	As Collection Plant
Cell Phone Allowance	2,190	1,860	0	0	330	0	0	As Collection Plant
Vacation Sell Back	6,116	5,195	0	0	921	0	0	As Collection Plant
Total Employee Services	\$5,749,008	\$4,882,906	\$0	\$0	\$866,102	\$0	\$0	
Other Services								
Telephone	\$8,000	\$6,795	\$0	\$0	\$1,205	\$0	\$0	As Collection Plant
Maintenance & Repair Services	2,528,000	2,147,151	0	0	380,849	0	0	As Collection Plant
Uniform/Laundry Services	45,000	38,221	0	0	6,779	0	0	As Collection Plant
Duplication/Copy Costs	1,000	849	0	0	151	0	0	As Collection Plant
Insurance Premiums	330,821	280,982	0	0	49,839	0	0	As Collection Plant
Automotive Equipment Rental	443,366	376,572	0	0	66,794	0	0	As Collection Plant
Computer/Tech/Operation Support	165,931	140,933	0	0	24,998	0	0	As Collection Plant
Radio Equipment Rental	55,261	46,936	0	0	8,325	0	0	As Collection Plant
Other Rentals	35,000	29,727	0	0	5,273	0	0	As Collection Plant
Telephone Rental	0	0	0	0	0	0	0	As Collection Plant
Publicity & Advertising	1,000	849	0	0	151	0	0	As Collection Plant
Postage/Mailing Services	6,000	5,096	0	0	904	0	0	As Collection Plant
Processing Fees	118,000	100,223	0	0	17,777	0	0	As Collection Plant
Testing & Analysis Services	1,500	1,274	0	0	226	0	0	As Collection Plant
Training Services	40,000	33,974	0	0	6,026	0	0	As Collection Plant
Professional & Special Services	535,000	454,401	0	0	80,599	0	0	As Collection Plant
Other Services	0	0	0	0	0	0	0	As Collection Plant
Electricity	1,000	849	0	0	151	0	0	As Collection Plant
Total Other Services	\$4,314,879	\$3,664,832	\$0	\$0	\$650,047	\$0	\$0	
Materials & Supplies								
Materials & Supplies	\$625,000	\$530,842	\$0	\$0	\$94,158	\$0	\$0	As Collection Plant
Fuels - Gas/Oil/Propane	185,621	157,657	0	0	27,964	0	0	As Collection Plant
Chemicals	1,500,000	1,274,021	0	0	225,979	0	0	As Collection Plant
Computer Software	7,000	5,945	0	0	1,055	0	0	As Collection Plant
Non-Capital Assets	250,000	212,337	0	0	37,663	0	0	As Collection Plant
Total Materials & Supplies	\$2,567,621	\$2,180,803	\$0	\$0	\$386,818	\$0	\$0	
Other Expenses								
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Collection Plant
Meetings & Travel	1,000	849	0	0	151	0	0	As Collection Plant
Memberships	25,000	21,234	0	0	3,766	0	0	As Collection Plant
Retirement Expense	289,303	245,719	0	0	43,584	0	0	As Collection Plant
Vehicle Acquisition	1,400,000	1,189,087	0	0	210,913	0	0	As Collection Plant
Equipment Acquisition	0	0	0	0	0	0	0	As Collection Plant
Settlement Payments	105,845	89,899	0	0	15,946	0	0	As Collection Plant
Total Other Expenses	\$1,821,148	\$1,546,788	\$0	\$0	\$274,360	\$0	\$0	
Total Sanitary Sewer Collections	\$14,452,656	\$12,275,329	\$0	\$0	\$2,177,327	\$0	\$0	

Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification			
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)						
Laboratory											
Employee Services											
Salaries - Regular	\$520,429	\$0	\$260,215	\$260,215	\$0	\$0	\$0	\$0	50.0%	CBOD	50.0% SS
Salaries Part Time - Temp	40,500	0	20,250	20,250	0	0	0	0	50.0%	CBOD	50.0% SS
Regular Overtime	3,600	0	1,800	1,800	0	0	0	0	50.0%	CBOD	50.0% SS
Holiday Pay	3,450	0	1,725	1,725	0	0	0	0	50.0%	CBOD	50.0% SS
Additional Pay	900	0	450	450	0	0	0	0	50.0%	CBOD	50.0% SS
Retirement	149,300	0	74,650	74,650	0	0	0	0	50.0%	CBOD	50.0% SS
Deferred Compensation	21,013	0	10,507	10,507	0	0	0	0	50.0%	CBOD	50.0% SS
Medicare	8,242	0	4,121	4,121	0	0	0	0	50.0%	CBOD	50.0% SS
Health/Dental/Vision	112,140	0	56,070	56,070	0	0	0	0	50.0%	CBOD	50.0% SS
L/T Disability Insurance	3,278	0	1,639	1,639	0	0	0	0	50.0%	CBOD	50.0% SS
Life Insurance	475	0	238	238	0	0	0	0	50.0%	CBOD	50.0% SS
Workers Compensation	12,785	0	6,393	6,393	0	0	0	0	50.0%	CBOD	50.0% SS
Unemployment Insurance	589	0	295	295	0	0	0	0	50.0%	CBOD	50.0% SS
Cell Phone Allowance	540	0	270	270	0	0	0	0	50.0%	CBOD	50.0% SS
Retirement Pension Bond	0	0	0	0	0	0	0	0	50.0%	CBOD	50.0% SS
Employee Separation Pay	6,432	0	3,216	3,216	0	0	0	0	50.0%	CBOD	50.0% SS
Vacation Sell Back	1,061	0	531	531	0	0	0	0	50.0%	CBOD	50.0% SS
Total Employee Services	\$884,734	\$0	\$442,367	\$442,367	\$0	\$0	\$0	\$0			
Other Services											
Telephone	\$1,875	\$0	\$938	\$938	\$0	\$0	\$0	\$0	50.0%	CBOD	50.0% SS
Maintenance & Repair Services	63,000	0	31,500	31,500	0	0	0	0	50.0%	CBOD	50.0% SS
Uniform/Laundry Services	6,375	0	3,188	3,188	0	0	0	0	50.0%	CBOD	50.0% SS
Duplication/Copy Costs	375	0	188	188	0	0	0	0	50.0%	CBOD	50.0% SS
Insurance Premiums	58,031	0	29,016	29,016	0	0	0	0	50.0%	CBOD	50.0% SS
Automotive Equipment Rental	15,997	0	7,998	7,998	0	0	0	0	50.0%	CBOD	50.0% SS
Computer/Tech/Operation Support	39,293	0	19,647	19,647	0	0	0	0	50.0%	CBOD	50.0% SS
Radio Equipment Rental	1,543	0	772	772	0	0	0	0	50.0%	CBOD	50.0% SS
Telephone Rental	0	0	0	0	0	0	0	0	50.0%	CBOD	50.0% SS
Publicity & Advertising	1,200	0	600	600	0	0	0	0	50.0%	CBOD	50.0% SS
Postage/Mailing Services	225	0	113	113	0	0	0	0	50.0%	CBOD	50.0% SS
Processing Fees	42,375	0	21,188	21,188	0	0	0	0	50.0%	CBOD	50.0% SS
Testing & Analysis Services	750	0	375	375	0	0	0	0	50.0%	CBOD	50.0% SS
Training Services	11,250	0	5,625	5,625	0	0	0	0	50.0%	CBOD	50.0% SS
Professional & Special Services	30,000	0	15,000	15,000	0	0	0	0	50.0%	CBOD	50.0% SS
Other Services	0	0	0	0	0	0	0	0	50.0%	CBOD	50.0% SS
Laboratory Service	104,625	0	52,313	52,313	0	0	0	0	50.0%	CBOD	50.0% SS
Building Repairs/Maint	1,875	0	938	938	0	0	0	0	50.0%	CBOD	50.0% SS
Total Other Services	\$378,789	\$0	\$189,394	\$189,394	\$0	\$0	\$0	\$0			
Materials & Supplies											
Materials & Supplies	\$127,125	\$0	\$63,563	\$63,563	\$0	\$0	\$0	\$0	50.0%	CBOD	50.0% SS
Computer Software	118,875	0	59,438	59,438	0	0	0	0	50.0%	CBOD	50.0% SS
Fuels - Gas/Oil/Propane	2,625	0	1,313	1,313	0	0	0	0	50.0%	CBOD	50.0% SS
Chemicals	75,000	0	37,500	37,500	0	0	0	0	50.0%	CBOD	50.0% SS
Library Materials	750	0	375	375	0	0	0	0	50.0%	CBOD	50.0% SS
Non-Capital Assets	7,500	0	3,750	3,750	0	0	0	0	50.0%	CBOD	50.0% SS
Total Materials & Supplies	\$331,875	\$0	\$165,938	\$165,938	\$0	\$0	\$0	\$0			
Other Expenses											
Memberships	\$2,513	\$0	\$1,257	\$1,257	\$0	\$0	\$0	\$0	50.0%	CBOD	50.0% SS
Meetings & Travel	1,500	0	750	750	0	0	0	0	50.0%	CBOD	50.0% SS
Training	0	0	0	0	0	0	0	0	50.0%	CBOD	50.0% SS
Vehicle Acquisition	0	0	0	0	0	0	0	0	50.0%	CBOD	50.0% SS
Equipment Acquisition	18,750	0	9,375	9,375	0	0	0	0	50.0%	CBOD	50.0% SS
Settlement Payments	18,334	0	9,167	9,167	0	0	0	0	50.0%	CBOD	50.0% SS
Total Other Expenses	\$41,097	\$0	\$20,549	\$20,549	\$0	\$0	\$0	\$0			
Total Laboratory	\$1,636,495	\$0	\$818,248	\$818,248	\$0	\$0	\$0	\$0			

Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Other Support Services								
Employee Services								
Salaries - Regular	\$707,156	\$0	\$0	\$0	\$707,156	\$0	\$0	\$0 100.0% AC
Salaries Part Time - Temp	0	0	0	0	0	0	0	0 100.0% AC
Regular Overtime	0	0	0	0	0	0	0	0 100.0% AC
Employee Separation Pay	8,740	0	0	0	8,740	0	0	0 100.0% AC
Additional Pay	0	0	0	0	0	0	0	0 100.0% AC
Retirement	202,116	0	0	0	202,116	0	0	0 100.0% AC
Deferred Compensation	10,280	0	0	0	10,280	0	0	0 100.0% AC
Medicare	9,725	0	0	0	9,725	0	0	0 100.0% AC
Health/Dental/Vision	118,742	0	0	0	118,742	0	0	0 100.0% AC
L/T Disability Insurance	4,478	0	0	0	4,478	0	0	0 100.0% AC
Life Insurance	462	0	0	0	462	0	0	0 100.0% AC
Workers Compensation	23,032	0	0	0	23,032	0	0	0 100.0% AC
Unemployment Insurance	713	0	0	0	713	0	0	0 100.0% AC
Cell Phone Allowance	4,431	0	0	0	4,431	0	0	0 100.0% AC
Vacation Sell Back	1,442	0	0	0	1,442	0	0	0 100.0% AC
Total Employee Services	\$1,091,317	\$0	\$0	\$0	\$1,091,317	\$0	\$0	\$0
Other Services								
Insurance Premiums	\$73,048	\$0	\$0	\$0	\$73,048	\$0	\$0	\$0 100.0% AC
Prof & Special Services	128,895	0	0	0	128,895	0	0	0 100.0% AC
Total Other Services	\$201,943	\$0	\$0	\$0	\$201,943	\$0	\$0	\$0
Materials & Supplies								
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 100.0% AC
Settlement Payments	24,984	0	0	0	24,984	0	0	0 100.0% AC
Total Materials & Supplies	\$24,984	\$0	\$0	\$0	\$24,984	\$0	\$0	\$0
Total Other Support Services	\$1,318,244	\$0	\$0	\$0	\$1,318,244	\$0	\$0	\$0

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Expenses FY 2024-25	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Environmental Control								
Employee Services								
Salaries - Regular	\$475,417	\$148,145	\$132,642	\$142,796	\$51,834	\$0	\$0	\$0 As Treatment Plant
Regular Overtime	29,892	9,315	8,340	8,978	3,259	0	0	0 As Treatment Plant
Stand By Time	42,342	13,194	11,814	12,718	4,617	0	0	0 As Treatment Plant
Employee Separation Pay	5,876	1,831	1,639	1,765	641	0	0	0 As Treatment Plant
Additional Pay	13,992	4,360	3,904	4,203	1,526	0	0	0 As Treatment Plant
Retirement	140,027	43,634	39,068	42,058	15,267	0	0	0 As Treatment Plant
Deferred Compensation	21,772	6,784	6,074	6,539	2,374	0	0	0 As Treatment Plant
Medicare	8,541	2,661	2,383	2,565	931	0	0	0 As Treatment Plant
Health/Dental/Vision	114,913	35,808	32,061	34,515	12,529	0	0	0 As Treatment Plant
L/T Disability Insurance	3,033	945	846	911	331	0	0	0 As Treatment Plant
Life Insurance	412	128	115	124	45	0	0	0 As Treatment Plant
Workers Compensation	14,998	4,674	4,184	4,505	1,635	0	0	0 As Treatment Plant
Unemployment Insurance	621	194	173	187	68	0	0	0 As Treatment Plant
Cell Phone Allowance	690	215	193	207	75	0	0	0 As Treatment Plant
Retirement Pension Bond	0	0	0	0	0	0	0	0 As Treatment Plant
Holiday Pay	2,162	674	603	649	236	0	0	0 As Treatment Plant
Part-Time Salaries	23,500	7,323	6,557	7,058	2,562	0	0	0 As Treatment Plant
Part-Time Salaries (2)	15,400	4,799	4,297	4,626	1,679	0	0	0 As Treatment Plant
Vacation Sell Back	969	302	270	291	106	0	0	0 As Treatment Plant
Total Employee Services	\$914,557	\$284,986	\$255,163	\$274,696	\$99,713	\$0	\$0	\$0
Other Services								
Telephone	\$6,599	\$2,056	\$1,841	\$1,982	\$719	\$0	\$0	\$0 As Treatment Plant
Maintenance & Repair Services	9,118	2,841	2,544	2,739	994	0	0	0 As Treatment Plant
Uniform/Laundry Services	3,948	1,230	1,101	1,186	430	0	0	0 As Treatment Plant
Duplication/Copy Costs	2,350	732	656	706	256	0	0	0 As Treatment Plant
Insurance Premiums	58,687	18,288	16,374	17,627	6,399	0	0	0 As Treatment Plant
Automotive Equipment Rental	20,821	6,488	5,809	6,254	2,270	0	0	0 As Treatment Plant
Computer/Tech/Operation Support	73,028	22,756	20,375	21,935	7,962	0	0	0 As Treatment Plant
Radio Equipment Rental	2,223	693	620	668	242	0	0	0 As Treatment Plant
Publicity & Advertising	1,410	439	393	424	154	0	0	0 As Treatment Plant
Printing & Mapping	0	0	0	0	0	0	0	0 As Treatment Plant
Postage/Mailing Services	2,350	732	656	706	256	0	0	0 As Treatment Plant
Processing Fees	1,692	527	472	508	184	0	0	0 As Treatment Plant
Testing & Analysis Services	705	220	197	212	77	0	0	0 As Treatment Plant
Training Services	15,510	4,833	4,327	4,659	1,691	0	0	0 As Treatment Plant
Professional & Special Services	177,397	55,279	49,494	53,283	19,341	0	0	0 As Treatment Plant
Other Services	0	0	0	0	0	0	0	0 As Treatment Plant
Laboratory Services	94,000	29,291	26,226	28,234	10,249	0	0	0 As Treatment Plant
Security & Alarm Services	1,410	439	393	424	154	0	0	0 As Treatment Plant
Total Other Services	\$471,248	\$146,846	\$131,479	\$141,544	\$51,379	\$0	\$0	\$0
Materials & Supplies								
Materials & Supplies	\$18,800	\$5,858	\$5,245	\$5,647	\$2,050	\$0	\$0	\$0 As Treatment Plant
Computer Software	36,660	11,424	10,228	11,011	3,997	0	0	0 As Treatment Plant
Fuels - Gas/Oil/Propane	10,707	3,336	2,987	3,216	1,167	0	0	0 As Treatment Plant
Library Materials	1,880	586	525	565	205	0	0	0 As Treatment Plant
Non-Capital Assets	8,460	2,636	2,360	2,541	922	0	0	0 As Treatment Plant
Total Materials & Supplies	\$76,507	\$23,841	\$21,346	\$22,980	\$8,341	\$0	\$0	\$0
Other Expenses								
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 As Treatment Plant
Meetings & Travel	564	176	157	169	61	0	0	0 As Treatment Plant
Memberships	2,021	630	564	607	220	0	0	0 As Treatment Plant
Retirement Expense	31,156	9,709	8,693	9,358	3,397	0	0	0 As Treatment Plant
Vehicle Acquisition	82,156	25,601	22,922	24,676	8,957	0	0	0 As Treatment Plant
Settlement Payments	17,233	5,370	4,808	5,176	1,879	0	0	0 As Treatment Plant
Total Other Expenses	\$133,130	\$41,485	\$37,143	\$39,987	\$14,515	\$0	\$0	\$0
Total Environmental Control	\$1,595,443	\$497,158	\$445,131	\$479,206	\$173,948	\$0	\$0	\$0

Expenses FY 2024-25	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Treatment Plant Maintenance								
Employee Services								
Salaries - Regular	\$1,640,625	\$511,237	\$457,737	\$492,777	\$178,875	\$0	\$0	As Treatment Plant
Regular Overtime	60,000	18,697	16,740	18,022	6,542	0	0	As Treatment Plant
Stand By Time (Call Back)	30,100	9,379	8,398	9,041	3,282	0	0	As Treatment Plant
Holiday Pay	2,000	623	558	601	218	0	0	As Treatment Plant
Employee Separation Pay	20,276	6,318	5,657	6,090	2,211	0	0	As Treatment Plant
Additional Pay	7,739	2,412	2,159	2,324	844	0	0	As Treatment Plant
Retirement	476,406	148,453	132,918	143,093	51,942	0	0	As Treatment Plant
Deferred Compensation	88,387	27,542	24,660	26,548	9,637	0	0	As Treatment Plant
Medicare	25,193	7,850	7,029	7,567	2,747	0	0	As Treatment Plant
Health/Dental/Vision	330,812	103,085	92,297	99,362	36,068	0	0	As Treatment Plant
L-T Disability Insurance	10,431	3,250	2,910	3,133	1,137	0	0	As Treatment Plant
Life Insurance	1,418	442	396	426	155	0	0	As Treatment Plant
Workers' Compensation	121,256	37,785	33,831	36,420	13,220	0	0	As Treatment Plant
Unemployment Insurance	1,769	551	494	531	193	0	0	As Treatment Plant
Cell Phone Allowance	3,300	1,028	921	991	360	0	0	As Treatment Plant
Vacation Sell Back	4,918	1,533	1,372	1,477	536	0	0	As Treatment Plant
Total Employee Services	\$2,824,630	\$880,186	\$788,076	\$848,403	\$307,965	\$0	\$0	\$0
Other Services								
Telephone	\$11,000	\$3,428	\$3,069	\$3,304	\$1,199	\$0	\$0	As Treatment Plant
Maint & Repair Services	700,000	218,128	195,301	210,251	76,320	0	0	As Treatment Plant
Uniform/Laundry Services	21,000	6,544	5,859	6,308	2,290	0	0	As Treatment Plant
Duplicating/Copy Costs	1,000	312	279	300	109	0	0	As Treatment Plant
Insurance Premiums	178,117	55,503	49,695	53,499	19,420	0	0	As Treatment Plant
Automotive Equip Rental	165,254	51,495	46,106	49,635	18,017	0	0	As Treatment Plant
Computer/Tech/Oper Supprt	152,370	47,480	42,511	45,766	16,613	0	0	As Treatment Plant
Radio Equipment Rental	40,688	12,679	11,352	12,221	4,436	0	0	As Treatment Plant
Other Rentals	5,000	1,558	1,395	1,502	545	0	0	As Treatment Plant
Telephone Rental	0	0	0	0	0	0	0	As Treatment Plant
Publicity & Advertising	1,000	312	279	300	109	0	0	As Treatment Plant
Postage/Mailing Services	2,500	779	698	751	273	0	0	As Treatment Plant
Legal Services	0	0	0	0	0	0	0	As Treatment Plant
Engineering Services	0	0	0	0	0	0	0	As Treatment Plant
Testing & Analysis Services	1,000	312	279	300	109	0	0	As Treatment Plant
Prof & Special Services	37,000	11,530	10,323	11,113	4,034	0	0	As Treatment Plant
Other Services	0	0	0	0	0	0	0	As Treatment Plant
Building Repairs/Maint	15,000	4,674	4,185	4,505	1,635	0	0	As Treatment Plant
Processing Fees	500	156	140	150	55	0	0	As Treatment Plant
Vacation Sell Back (2)	3,346	1,043	934	1,005	365	0	0	As Treatment Plant
Buildings and Structures	250,000	77,903	69,750	75,090	27,257	0	0	As Treatment Plant
Total Other Services	\$1,584,775	\$493,834	\$442,154	\$476,001	\$172,785	\$0	\$0	\$0
Materials & Supplies								
Materials & Supplies	\$900,000	\$280,450	\$251,101	\$270,323	\$98,126	\$0	\$0	As Treatment Plant
Fuels-Gas/Oil/Propane	106,078	33,055	29,596	31,862	11,566	0	0	As Treatment Plant
Non-Capital Assets (2)	525,000	163,596	146,476	157,688	57,240	0	0	As Treatment Plant
Total Materials & Supplies	\$1,531,078	\$477,101	\$427,173	\$459,873	\$166,931	\$0	\$0	\$0
Other Expenses								
Training	\$5,000	\$1,558	\$1,395	\$1,502	\$545	\$0	\$0	As Treatment Plant
Meetings & Travel	500	156	140	150	55	0	0	As Treatment Plant
Retirement Expense	244,795	76,281	68,298	73,526	26,690	0	0	As Treatment Plant
Vehicle Acquisition	265,000	82,577	73,935	79,595	28,893	0	0	As Treatment Plant
Equipment Acquisition	110,102	34,309	30,719	33,070	12,004	0	0	As Treatment Plant
Capital Maintenance	300,000	93,483	83,700	90,108	32,709	0	0	As Treatment Plant
Settlement Payments	58,819	18,329	16,411	17,667	6,413	0	0	As Treatment Plant
Total Other Expenses	\$984,216	\$306,693	\$274,598	\$295,618	\$107,307	\$0	\$0	\$0
Total Treatment Plant Maintenance	\$6,924,699	\$2,157,814	\$1,932,001	\$2,079,896	\$754,989	\$0	\$0	\$0

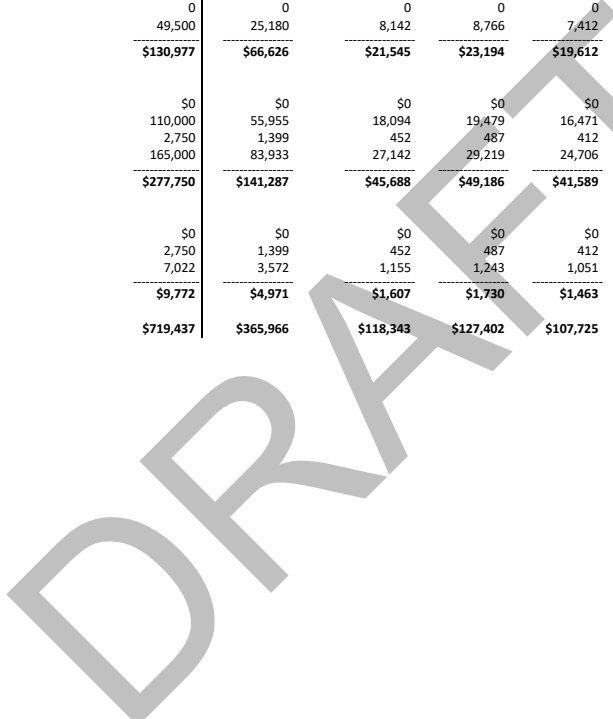
Expenses FY 2024-25	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Sanitary Pump Stations								
Employee Services								
Salaries - Regular	\$1,481,488	\$1,481,488	\$0	\$0	\$0	\$0	\$0	As Pump Stations
Regular Overtime	60,000	60,000	0	0	0	0	0	As Pump Stations
Stand By Time (Call Back)	22,600	22,600	0	0	0	0	0	As Pump Stations
Holiday Pay	1,000	1,000	0	0	0	0	0	As Pump Stations
Employee Separation Pay	18,310	18,310	0	0	0	0	0	As Pump Stations
Additional Pay	8,674	8,674	0	0	0	0	0	As Pump Stations
Retirement	424,024	424,024	0	0	0	0	0	As Pump Stations
Deferred Compensation	79,193	79,193	0	0	0	0	0	As Pump Stations
Medicare	22,690	22,690	0	0	0	0	0	As Pump Stations
Health/Dental/Vision	271,111	271,111	0	0	0	0	0	As Pump Stations
L-T Disability Insurance	9,375	9,375	0	0	0	0	0	As Pump Stations
Life Insurance	1,155	1,155	0	0	0	0	0	As Pump Stations
Workers' Compensation	108,927	108,927	0	0	0	0	0	As Pump Stations
Unemployment Insurance	1,592	1,592	0	0	0	0	0	As Pump Stations
Cell Phone Allowance	2,448	2,448	0	0	0	0	0	As Pump Stations
Vacation Sell Back	3,021	3,021	0	0	0	0	0	As Pump Stations
Total Employee Services	\$2,515,608	\$2,515,608	\$0	\$0	\$0	\$0	\$0	
Other Services								
Electricity	\$1,692,000	\$1,692,000	\$0	\$0	\$0	\$0	\$0	As Pump Stations
Gas	16,920	16,920	0	0	0	0	0	As Pump Stations
Water	50,000	50,000	0	0	0	0	0	As Pump Stations
Telephone	12,500	12,500	0	0	0	0	0	As Pump Stations
Storm Water	3,000	3,000	0	0	0	0	0	As Pump Stations
Maint. & Repair Services	400,000	400,000	0	0	0	0	0	As Pump Stations
Duplication/Copy Costs	200	200	0	0	0	0	0	As Pump Stations
Insurance Premiums	160,244	160,244	0	0	0	0	0	As Pump Stations
Automotive Equip Rental	89,576	89,576	0	0	0	0	0	As Pump Stations
Computer/Tech/Oper Supprt	0	0	0	0	0	0	0	As Pump Stations
Radio Equipment Rental	0	0	0	0	0	0	0	As Pump Stations
Other Services	0	0	0	0	0	0	0	As Pump Stations
Pool Vehicle Rental	0	0	0	0	0	0	0	As Pump Stations
Printing & Mapping	0	0	0	0	0	0	0	As Pump Stations
Postage/Mailing Services	2,500	2,500	0	0	0	0	0	As Pump Stations
Processing Fees	8,000	8,000	0	0	0	0	0	As Pump Stations
Testing & Analysis Servcs	500	500	0	0	0	0	0	As Pump Stations
Engineering Services	0	0	0	0	0	0	0	As Pump Stations
Prof & Special Services	24,000	24,000	0	0	0	0	0	As Pump Stations
Publicity & Advertising	500	500	0	0	0	0	0	As Pump Stations
Uniform/Laundry Services	15,500	15,500	0	0	0	0	0	As Pump Stations
Telephone Rental	58,538	58,538	0	0	0	0	0	As Pump Stations
Building Repairs/Maint	15,000	15,000	0	0	0	0	0	As Pump Stations
Rent	1,500	1,500	0	0	0	0	0	As Pump Stations
Total Other Services	\$2,550,478	\$2,550,478	\$0	\$0	\$0	\$0	\$0	
Materials & Supplies								
Materials & Supplies	\$301,164	\$301,164	\$0	\$0	\$0	\$0	\$0	As Pump Stations
Fuels-Gas/Oil/Propane	0	0	0	0	0	0	0	As Pump Stations
Non-Capital Assets	500,000	500,000	0	0	0	0	0	As Pump Stations
Total Materials & Supplies	\$801,164	\$801,164	\$0	\$0	\$0	\$0	\$0	
Other Expenses								
Training	\$2,500	\$2,500	\$0	\$0	\$0	\$0	\$0	As Pump Stations
Taxes	8,500	8,500	0	0	0	0	0	As Pump Stations
Vehicle Acquisition	75,000	75,000	0	0	0	0	0	As Pump Stations
Equipment Acquisition	0	0	0	0	0	0	0	As Pump Stations
Settlement Payments	52,381	52,381	0	0	0	0	0	As Pump Stations
Capital Maintenance	75,000	75,000	0	0	0	0	0	As Pump Stations
Total Other Expenses	\$213,381	\$213,381	\$0	\$0	\$0	\$0	\$0	
Total Sanitary Pump Stations	\$6,080,631	\$6,080,631	\$0	\$0	\$0	\$0	\$0	

Expenses FY 2024-25	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Class
		Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Regulatory Compliance								
Employee Services								
Summary Account	\$112,903	\$0	\$0	\$0	\$112,903	\$0	\$0	\$0 100.0% AC
Retirement	32,120	0	0	0	32,120	0	0	0 100.0% AC
Deferred Compensation	0	0	0	0	0	0	0	0 100.0% AC
Medicare/Social Security	1,637	0	0	0	1,637	0	0	0 100.0% AC
Health/Dental/Vision	13,440	0	0	0	13,440	0	0	0 100.0% AC
L/T Disability Insurance	712	0	0	0	712	0	0	0 100.0% AC
Life Insurance	57	0	0	0	57	0	0	0 100.0% AC
Worker's Compensation	2,506	0	0	0	2,506	0	0	0 100.0% AC
Unemployment Insurance	113	0	0	0	113	0	0	0 100.0% AC
Allowances	0	0	0	0	0	0	0	0 100.0% AC
Insurance Premiums	11,629	0	0	0	11,629	0	0	0 100.0% AC
Total Employee Services	\$175,117	\$0	\$0	\$0	\$175,117	\$0	\$0	\$0
Other Services								
Processing Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 100.0% AC
Prof & Special Services	58,000	0	0	0	58,000	0	0	0 100.0% AC
Materials and Supplies	3,300	0	0	0	3,300	0	0	0 100.0% AC
Training	550	0	0	0	550	0	0	0 100.0% AC
Summary Account (2)	3,500	0	0	0	3,500	0	0	0 100.0% AC
Deferred Compensation (2)	9	0	0	0	9	0	0	0 100.0% AC
Deferred Compensation (3)	48	0	0	0	48	0	0	0 100.0% AC
Total Other Services	\$65,407	\$0	\$0	\$0	\$65,407	\$0	\$0	\$0
Total Regulatory Compliance	\$240,524	\$0	\$0	\$0	\$240,524	\$0	\$0	\$0

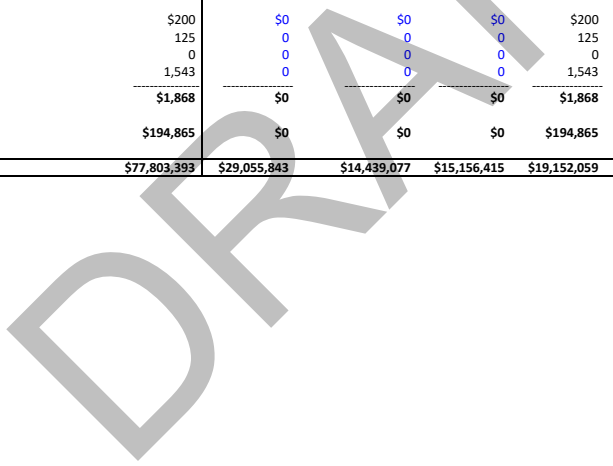
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Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Safety Services								
Employee Services								
Salaries - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% AC
Regular Overtime	0	0	0	0	0	0	0	100.0% AC
Retirement	33,657	0	0	33,657	0	0	0	100.0% AC
Deferred Compensation	2,392	0	0	2,392	0	0	0	100.0% AC
Medicare	1,722	0	0	1,722	0	0	0	100.0% AC
Health/Dental/Vision	21,001	0	0	21,001	0	0	0	100.0% AC
L/T Disability Insurance	742	0	0	742	0	0	0	100.0% AC
Life Insurance	87	0	0	87	0	0	0	100.0% AC
Workers Compensation	3,664	0	0	3,664	0	0	0	100.0% AC
Unemployment Insurance	118	0	0	118	0	0	0	100.0% AC
Cell Phone Allowance	600	0	0	600	0	0	0	100.0% AC
Summary Account	117,704	0	0	117,704	0	0	0	100.0% AC
Employee Separation Pay	1,455	0	0	1,455	0	0	0	100.0% AC
Additional Pay	600	0	0	600	0	0	0	100.0% AC
Vacation Sell Back	240	0	0	240	0	0	0	100.0% AC
Total Employee Services	\$183,982	\$0	\$0	\$183,982	\$0	\$0	\$0	
Other Services								
Maint. & Repair Services	\$1,500	\$0	\$0	\$1,500	\$0	\$0	\$0	100.0% AC
Uniform/Laundry Services	200	0	0	200	0	0	0	100.0% AC
Duplication/Copy Costs	1,750	0	0	1,750	0	0	0	100.0% AC
Insurance Premiums	12,258	0	0	12,258	0	0	0	100.0% AC
Computer/Tech/Oper Supprt	44,004	0	0	44,004	0	0	0	100.0% AC
Radio Equipment Rental	1,309	0	0	1,309	0	0	0	100.0% AC
Telephone Rental	0	0	0	0	0	0	0	100.0% AC
Postage/Mailing Services	175	0	0	175	0	0	0	100.0% AC
Training Services	0	0	0	0	0	0	0	100.0% AC
Prof & Special Services	0	0	0	0	0	0	0	100.0% AC
Other Services	0	0	0	0	0	0	0	100.0% AC
Summary Account (2)	50,000	0	0	50,000	0	0	0	100.0% AC
Telephone	250	0	0	250	0	0	0	100.0% AC
Publicity & Advertising	500	0	0	500	0	0	0	100.0% AC
Security & Alarm Services	180,000	0	0	180,000	0	0	0	100.0% AC
Total Other Services	\$291,946	\$0	\$0	\$291,946	\$0	\$0	\$0	
Materials & Supplies								
Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% AC
Computer Software	6,000	0	0	6,000	0	0	0	100.0% AC
Subscription-Periodical	0	0	0	0	0	0	0	100.0% AC
Library Materials	0	0	0	0	0	0	0	100.0% AC
Summary Account (3)	30,000	0	0	30,000	0	0	0	100.0% AC
Non-Capital Assets	2,000	0	0	2,000	0	0	0	100.0% AC
Total Materials & Supplies	\$38,000	\$0	\$0	\$38,000	\$0	\$0	\$0	
Other Expenses								
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% AC
Memberships	150	0	0	150	0	0	0	100.0% AC
Summary Account (4)	2,500	0	0	2,500	0	0	0	100.0% AC
Settlement Payments	4,160	0	0	4,160	0	0	0	100.0% AC
Total Other Expenses	\$6,810	\$0	\$0	\$6,810	\$0	\$0	\$0	
Total Safety Services	\$520,738	\$0	\$0	\$520,738	\$0	\$0	\$0	

Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
SCADA Services								
Employee Services								
Salaries - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
Regular Overtime	1,100	560	181	195	165	0	0	As Net Plant in Service
Retirement	56,805	28,896	9,344	10,059	8,506	0	0	As Net Plant in Service
Medicare	2,904	1,477	478	514	435	0	0	As Net Plant in Service
Health/Dental/Vision	28,728	14,613	4,726	5,087	4,302	0	0	As Net Plant in Service
L/T Disability Insurance	1,256	639	207	222	188	0	0	As Net Plant in Service
Life Insurance	110	56	18	19	16	0	0	As Net Plant in Service
Workers Compensation	6,055	3,080	996	1,072	907	0	0	As Net Plant in Service
Unemployment Insurance	202	103	33	36	30	0	0	As Net Plant in Service
Cell Phone Allowance	0	0	0	0	0	0	0	As Net Plant in Service
Summary Account	199,509	101,487	32,818	35,330	29,874	0	0	As Net Plant in Service
Employee Separation Pay	3,862	1,965	635	684	578	0	0	As Net Plant in Service
Vacation Sell Back	407	207	67	72	61	0	0	As Net Plant in Service
Total Employee Services	\$300,938	\$153,082	\$49,503	\$53,292	\$45,061	\$0	\$0	\$0
Other Services								
Telephone	\$18,700	\$9,512	\$3,076	\$3,312	\$2,800	\$0	\$0	As Net Plant in Service
Insurance Premiums	20,664	10,511	3,399	3,659	3,094	0	0	As Net Plant in Service
Computer/Tech/Oper Supprt	42,113	21,422	6,927	7,458	6,306	0	0	As Net Plant in Service
Telephone Rental	0	0	0	0	0	0	0	As Net Plant in Service
Prof & Special Services	0	0	0	0	0	0	0	As Net Plant in Service
Summary Account (2)	49,500	25,180	8,142	8,766	7,412	0	0	As Net Plant in Service
Total Other Services	\$130,977	\$66,626	\$21,545	\$23,194	\$19,612	\$0	\$0	\$0
Materials & Supplies								
Materials & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
Computer Software	110,000	55,955	18,094	19,479	16,471	0	0	As Net Plant in Service
Summary Account (3)	2,750	1,399	452	487	412	0	0	As Net Plant in Service
Non-Capital Assets	165,000	83,933	27,142	29,219	24,706	0	0	As Net Plant in Service
Total Materials & Supplies	\$277,750	\$141,287	\$45,688	\$49,186	\$41,589	\$0	\$0	\$0
Other Expenses								
Meetings & Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
Summary Account (4)	2,750	1,399	452	487	412	0	0	As Net Plant in Service
Settlement Payments	7,022	3,572	1,155	1,243	1,051	0	0	As Net Plant in Service
Total Other Expenses	\$9,772	\$4,971	\$1,607	\$1,730	\$1,463	\$0	\$0	\$0
Total SCADA Services	\$719,437	\$365,966	\$118,343	\$127,402	\$107,725	\$0	\$0	\$0



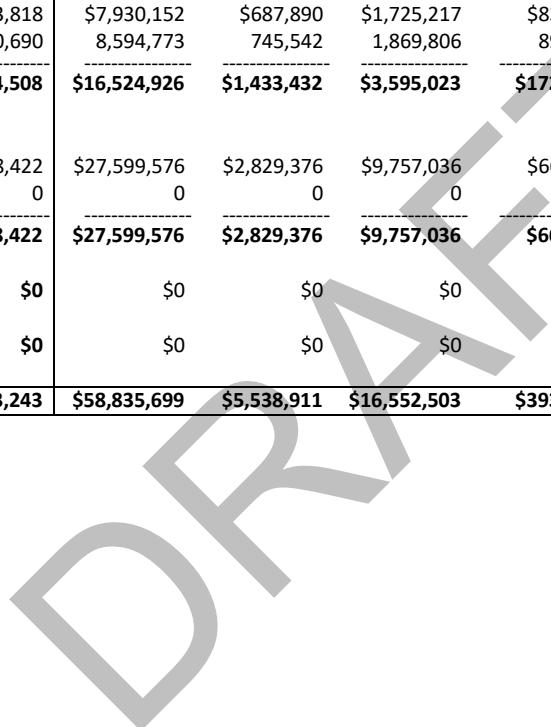
Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Outreach & Training Services								
Employee Services								
Regular Overtime	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0 100.0% AC
Medicare	639	0	0	0	639	0	0	0 100.0% AC
Workers Compensation	1,357	0	0	0	1,357	0	0	0 100.0% AC
Summary Account	43,873	0	0	0	43,873	0	0	0 100.0% AC
Employee Separation Pay	542	0	0	0	542	0	0	0 100.0% AC
Additional Pay	0	0	0	0	0	0	0	0 100.0% AC
Retirement	12,482	0	0	0	12,482	0	0	0 100.0% AC
Health/Dental/Vision	5,880	0	0	0	5,880	0	0	0 100.0% AC
L/T Disability Insurance	276	0	0	0	276	0	0	0 100.0% AC
Life Insurance	25	0	0	0	25	0	0	0 100.0% AC
Unemployment Insurance	44	0	0	0	44	0	0	0 100.0% AC
Allowances	210	0	0	0	210	0	0	0 100.0% AC
Additional Pay (2)	158	0	0	0	158	0	0	0 100.0% AC
Vacation Sell Back	90	0	0	0	90	0	0	0 100.0% AC
Total Employee Services	\$65,926	\$0	\$0	\$0	\$65,926	\$0	\$0	\$0
Other Services								
Insurance Premiums	\$4,557	\$0	\$0	\$0	\$4,557	\$0	\$0	\$0 100.0% AC
Printing & Mapping	0	0	0	0	0	0	0	0 100.0% AC
Duplication/Copy Costs	15,000	0	0	0	15,000	0	0	0 100.0% AC
Publicity & Advertising	35,000	0	0	0	35,000	0	0	0 100.0% AC
Postage/Mailing Services	60,000	0	0	0	60,000	0	0	0 100.0% AC
Processing Fees	0	0	0	0	0	0	0	0 100.0% AC
Training Services	1,000	0	0	0	1,000	0	0	0 100.0% AC
Prof & Special Services	0	0	0	0	0	0	0	0 100.0% AC
Computer/Tech/Oper Supprt	2,424	0	0	0	2,424	0	0	0 100.0% AC
Total Other Services	\$117,981	\$0	\$0	\$0	\$117,981	\$0	\$0	\$0
Materials & Supplies								
Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 100.0% AC
Subscription-Periodical	90	0	0	0	90	0	0	0 100.0% AC
Materials and Supplies	9,000	0	0	0	9,000	0	0	0 100.0% AC
Total Materials & Supplies	\$9,090	\$0	\$0	\$0	\$9,090	\$0	\$0	\$0
Other Expenses								
Meetings & Travel	\$200	\$0	\$0	\$0	\$200	\$0	\$0	\$0 100.0% AC
Memberships	125	0	0	0	125	0	0	0 100.0% AC
Training	0	0	0	0	0	0	0	0 100.0% AC
Settlement Payments	1,543	0	0	0	1,543	0	0	0 100.0% AC
Total Other Expenses	\$1,868	\$0	\$0	\$0	\$1,868	\$0	\$0	\$0
Total Outreach & Training Services	\$194,865	\$0	\$0	\$0	\$194,865	\$0	\$0	\$0
Total Operations & Maintenance	\$77,803,393	\$29,055,843	\$14,439,077	\$15,156,415	\$19,152,059	\$0	\$0	\$0



Expenses FY 2024-25	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Carbonaceous Bio- Chemical Demand (CBOD)	Suspended Solids (SS)	Actual Customer (AC)	Weighted Customer Accounting (WCA)			
Taxes & Transfers								
Taxes & Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% RR
Total Taxes & Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Rate Funded Capital	\$16,000,000	\$0	\$0	\$0	\$16,000,000	\$0	\$0	100.0% AC
Debt Service								
Wastewater Revenue Refunding Bonds, 2014 Revenue Bond	\$6,698,250	\$0	\$0	\$0	\$6,698,250	\$0	\$0	100.0% AC
Regional Wastewater Facility Modification - N18126CA WIFIA Loan	1,296,000	0	0	0	1,296,000	0	0	100.0% AC
Regional Wastewater Control Facilities (SRF)	1,603,318	0	0	0	1,603,318	0	0	100.0% AC
Assumed Future SRF Loan	0	0	0	0	0	0	0	100.0% AC
Assumed Revenue Bond	0	0	0	0	0	0	0	100.0% AC
Additional Revenue Bond	0	0	0	0	0	0	0	100.0% AC
Total Debt Service	\$9,597,568	\$0	\$0	\$0	\$9,597,568	\$0	\$0	
<i>Less: Debt Service Funding</i>								
Connection Fees (434 Fund)	\$2,095,736	\$0	\$0	\$0	\$2,095,736	\$0	\$0	As Debt
Bond Defeasance (431 Fund)	0	0	0	0	0	0	0	As Debt
Bond Defeasance (434 Fund)	0	0	0	0	0	0	0	As Debt
Total Less Debt Service Funding	\$2,095,736	\$0	\$0	\$0	\$2,095,736	\$0	\$0	
Net Debt Service	\$7,501,832	\$0	\$0	\$0	\$7,501,832	\$0	\$0	
To / (From) Reserves								
Operating Fund - Sewer (431)	(\$4,842,874)	(\$4,842,874)	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Capital Fund - Sewer	0	0	0	0	0	0	0	100.0% AC
Rate Stabilization Fund - Sewer (438)	0	0	0	0	0	0	0	100.0% AC
Total To / (From) Reserves	(\$4,842,874)	(\$4,842,874)	\$0	\$0	\$0	\$0	\$0	
Total Revenue Requirement	\$96,462,351	\$24,212,969	\$14,439,077	\$15,156,415	\$42,653,891	\$0	\$0	
Less: Other Revenues								
Fats, Oils, Grease Inspection	\$44,311	\$13,808	\$12,363	\$13,309	\$4,831	\$0	\$0	As Treatment Plant
Interest Income	843,714	211,780	126,292	132,566	373,075	0	0	As Net Revenue Requirement
Service Penalties	1,478,664	371,159	221,336	232,332	653,838	0	0	As Net Revenue Requirement
Lien Admin Fees	100,000	25,101	14,969	15,712	44,218	0	0	As Net Revenue Requirement
Pre-Treatment Violations	60,291	15,134	9,025	9,473	26,660	0	0	As Net Revenue Requirement
Returned Check Fees	1,005	252	150	158	444	0	0	As Net Revenue Requirement
Other Revenue	45,225	11,352	6,770	7,106	19,998	0	0	As Net Revenue Requirement
Program Revenue	2,513	631	376	395	1,111	0	0	As Net Revenue Requirement
Refunds and Reimbursements	30,150	7,568	4,513	4,737	13,332	0	0	As Net Revenue Requirement
Mapping Fee	6,442	1,617	964	1,012	2,849	0	0	As Net Revenue Requirement
Permit Center Operations	46,744	11,733	6,997	7,344	20,669	0	0	As Net Revenue Requirement
Plan Check Fees	10,050	2,523	1,504	1,579	4,444	0	0	As Net Revenue Requirement
Wastewater Hauler	0	0	0	0	0	0	0	As Net Revenue Requirement
Total Other Revenues	\$2,669,108	\$672,657	\$405,259	\$425,724	\$1,165,468	\$0	\$0	
Net Revenue Requirement	\$93,793,243	\$23,540,312	\$14,033,818	\$14,730,690	\$41,488,422	\$0	\$0	

City of Stockton
Wastewater Rate Study
Distribution of Revenue Requirement
Exhibit 13

	Net Revenue Requirement	Residential			Commercial/Institutional				Industrial	Basis of Allocation
		Single Family & Condo	Multi-Family	Apartments	Low Strength	Medium Strength	High Strength	Schools		
Volume	\$23,540,312	\$14,711,197	\$1,276,103	\$3,200,444	\$154,008	\$1,565,357	\$569,356	\$422,275	\$1,641,573	(VOL)
Strength										
Carbonaceous Biochemical Oxygen Demand	\$14,033,818	\$7,930,152	\$687,890	\$1,725,217	\$83,019	\$1,104,630	\$585,928	\$227,630	\$1,689,352	(CBOD)
Suspended Solids	14,730,690	8,594,773	745,542	1,869,806	89,977	1,113,855	533,072	246,707	1,536,958	(SS)
Total Strength	\$28,764,508	\$16,524,926	\$1,433,432	\$3,595,023	\$172,995	\$2,218,485	\$1,119,000	\$474,337	\$3,226,310	
Customer										
Actual Customer	\$41,488,422	\$27,599,576	\$2,829,376	\$9,757,036	\$66,513	\$1,052,993	\$144,883	\$29,705	\$8,341	(AC)
Weighted for Cust. Acctg.	0	0	0	0	0	0	0	0	0	(WCA)
Total Customer Related	\$41,488,422	\$27,599,576	\$2,829,376	\$9,757,036	\$66,513	\$1,052,993	\$144,883	\$29,705	\$8,341	
Revenue Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(RR)
Direct Assign.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(DA)
Net Revenue Requirement	\$93,793,243	\$58,835,699	\$5,538,911	\$16,552,503	\$393,516	\$4,836,835	\$1,833,239	\$926,317	\$4,876,223	



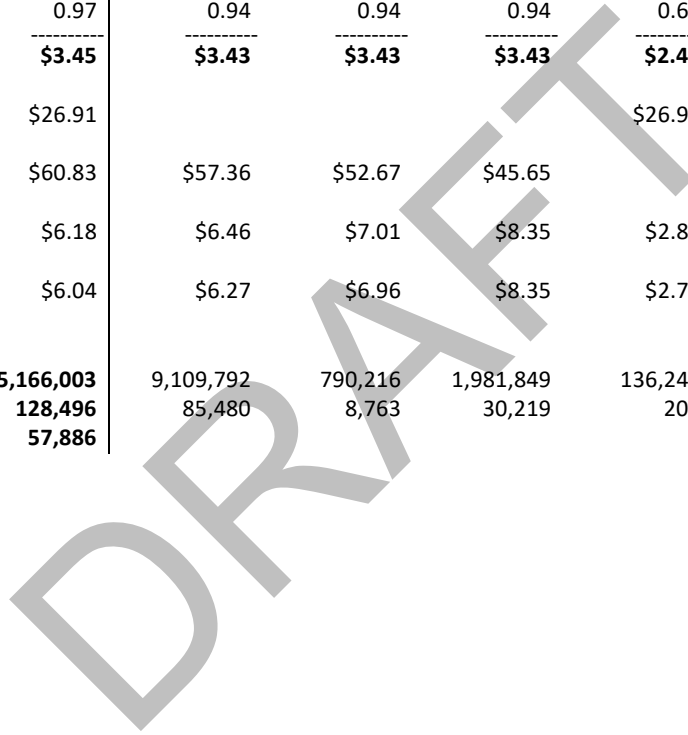
City of Stockton
Wastewater Rate Study
Summary of Cost of Service Analysis
Exhibit 14

	FY 2024-25 Expenses	Residential			Commercial/Institutional				
		Single Family & Condo	Multi-Family	Apartments	Low Strength	Medium Strength	High Strength	Schools	Industrial
Revenues at Present Rates	\$91,654,635	\$57,144,290	\$5,495,976	\$16,548,040	\$372,425	\$4,806,833	\$1,895,325	\$932,940	\$4,458,805
Allocated Revenue Requirement	\$93,793,243	\$58,835,699	\$5,538,911	\$16,552,503	\$393,516	\$4,836,835	\$1,833,239	\$926,317	\$4,876,223
<i>Bal / (Def) of Funds</i>	(\$2,138,608)	(\$1,691,408)	(\$42,935)	(\$4,463)	(\$21,091)	(\$30,002)	\$62,086	\$6,623	(\$417,418)
Required % Change in Rates	2.3%	3.0%	0.8%	0.0%	5.7%	0.6%	-3.3%	-0.7%	9.4%

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City of Stockton
Wastewater Rate Study
Average Unit Costs
Exhibit 15

	Total	Residential			Commercial/Institutional				
		Single Family & Condo	Multi-Family	Apartments	Low Strength	Medium Strength	High Strength	Schools	Industrial
Volume - \$ / CCF	\$1.55	\$1.61	\$1.61	\$1.61	\$1.13	\$1.14	\$1.49	\$0.61	\$1.45
CBOD - \$ / CCF	0.93	0.87	0.87	0.87	0.61	0.80	1.53	0.33	1.50
SS - \$ / CCF	0.97	0.94	0.94	0.94	0.66	0.81	1.40	0.36	1.36
Total - \$ / CCF	\$3.45	\$3.43	\$3.43	\$3.43	\$2.40	\$2.75	\$4.42	\$1.29	\$4.31
Customer - \$ / Cust	\$26.91				\$26.91	\$26.91	\$26.91	\$26.91	\$26.91
Total - \$ / Cust	\$60.83	\$57.36	\$52.67	\$45.65					
Total - \$ / CCF	\$6.18	\$6.46	\$7.01	\$8.35	\$2.89	\$3.52	\$4.80	\$3.54	\$4.32
Current Average Revenues	\$6.04	\$6.27	\$6.96	\$8.35	\$2.73	\$3.50	\$4.96	\$3.57	\$3.95
Customer Data									
Volume	15,166,003	9,109,792	790,216	1,981,849	136,240	1,375,032	381,904	261,491	1,129,479
Customer	128,496	85,480	8,763	30,219	206	3,261	449	92	26
ADA	57,886							57,886	



**City of Stockton
Wastewater Rate Study
Residential**

	<i>Present</i>		<i>Proposed</i>			
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Base Charge						
Single Family & Condo						
City Customer	\$55.68	\$57.36	\$59.65	\$62.04	\$64.52	\$67.10
Non-City Customer	50.77	52.30	54.39	56.57	58.83	61.18
Multi-Family						
City Customer	\$52.45	\$52.86	\$54.97	\$57.17	\$59.46	\$61.84
Non-City Customer	47.05	47.42	49.32	51.29	53.34	55.47
Apartments						
City Customer	\$47.57	\$47.57	\$49.47	\$51.45	\$53.51	\$55.65
Non-City Customer	41.75	41.75	43.42	45.16	46.97	48.85

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**City of Stockton
Wastewater Rate Study
Single Family & Condo - Year 1 Rates**

Consumption (CCF)	Present Rates	Proposed Rates	Difference	
			\$	%
City Customer				
0	\$55.68	\$57.36	\$1.68	3.0%
2	55.68	57.36	1.68	3.0%
4	55.68	57.36	1.68	3.0%
6	55.68	57.36	1.68	3.0%
8	55.68	57.36	1.68	3.0%
10	55.68	57.36	1.68	3.0%
12	55.68	57.36	1.68	3.0%
14	55.68	57.36	1.68	3.0%
16	55.68	57.36	1.68	3.0%
Non-City Customer				
0	\$50.77	\$52.30	\$1.53	3.0%
2	50.77	52.30	1.53	3.0%
4	50.77	52.30	1.53	3.0%
6	50.77	52.30	1.53	3.0%
8	50.77	52.30	1.53	3.0%
10	50.77	52.30	1.53	3.0%
12	50.77	52.30	1.53	3.0%
14	50.77	52.30	1.53	3.0%
16	50.77	52.30	1.53	3.0%

Present Rates		Year 1 Rates	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$55.68	City Customer	\$57.36
Non-City Customer	50.77	Non-City Customer	52.30
Consumption Charge	\$ / CCF	Consumption Charge	\$ / CCF
Consumption	\$0.00	Consumption	\$0.00

**City of Stockton
Wastewater Rate Study
Multi-Family - Year 1 Rates**

Consumption (CCF)	Present Rates	Proposed Rates	Difference	
			\$	%
City Customer				
0	\$52.45	\$52.86	\$0.41	0.8%
5	52.45	52.86	0.41	0.8%
10	52.45	52.86	0.41	0.8%
15	52.45	52.86	0.41	0.8%
20	52.45	52.86	0.41	0.8%
25	52.45	52.86	0.41	0.8%
30	52.45	52.86	0.41	0.8%
35	52.45	52.86	0.41	0.8%
40	52.45	52.86	0.41	0.8%
Non-City Customer				
0	\$47.05	\$47.42	\$0.37	0.8%
5	47.05	47.42	0.37	0.8%
10	47.05	47.42	0.37	0.8%
15	47.05	47.42	0.37	0.8%
20	47.05	47.42	0.37	0.8%
25	47.05	47.42	0.37	0.8%
30	47.05	47.42	0.37	0.8%
35	47.05	47.42	0.37	0.8%
40	47.05	47.42	0.37	0.8%

Present Rates		Year 1 Rates	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$52.45	City Customer	\$52.86
Non-City Customer	47.05	Non-City Customer	47.42
Consumption Charge	\$ / CCF	Consumption Charge	\$ / CCF
Consumption	\$0.00	Consumption	\$0.00

**City of Stockton
Wastewater Rate Study
Apartments - Year 1 Rates**

Consumption (CCF)	Present Rates	Proposed Rates	Difference	
			\$	%
City Customer				
0	\$47.57	\$47.57	\$0.00	0.0%
5	47.57	47.57	0.00	0.0%
10	47.57	47.57	0.00	0.0%
15	47.57	47.57	0.00	0.0%
20	47.57	47.57	0.00	0.0%
25	47.57	47.57	0.00	0.0%
30	47.57	47.57	0.00	0.0%
35	47.57	47.57	0.00	0.0%
40	47.57	47.57	0.00	0.0%
Non-City Customer				
0	\$41.75	\$41.75	\$0.00	0.0%
5	41.75	41.75	0.00	0.0%
10	41.75	41.75	0.00	0.0%
15	41.75	41.75	0.00	0.0%
20	41.75	41.75	0.00	0.0%
25	41.75	41.75	0.00	0.0%
30	41.75	41.75	0.00	0.0%
35	41.75	41.75	0.00	0.0%
40	41.75	41.75	0.00	0.0%

Present Rates		Year 1 Rates	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$47.57	City Customer	\$47.57
Non-City Customer	41.75	Non-City Customer	41.75
Consumption Charge	\$ / CCF	Consumption Charge	\$ / CCF
Consumption	\$0.00	Consumption	\$0.00

**City of Stockton
Wastewater Rate Study
Commercial/Institutional**

	<i>Present</i>	<i>Proposed</i>				
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Base Charge						
City Customer	\$26.83	\$26.91	\$27.99	\$29.11	\$30.27	\$31.48
Non-City Customer	23.56	23.63	24.58	25.56	26.58	27.64
Consumption Charge						
Com / Inst - Low Strength	\$2.22	\$2.40	\$2.50	\$2.60	\$2.70	\$2.81
Com / Inst - Medium Strength	2.70	2.75	2.86	2.97	3.09	3.21
Com / Inst - High Strength	4.54	4.42	4.60	4.78	4.97	5.17
Schools (\$ / ADA)	1.30	1.29	1.34	1.39	1.45	1.51

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**City of Stockton
Wastewater Rate Study
Com / Inst - Low Strength - Year 1 Rates**

Consumption (CCF)	Present Rates	Proposed Rates	Difference	
			\$	%
City Customer				
0	\$26.83	\$26.91	\$0.08	0.3%
10	49.03	50.91	1.88	3.8%
20	71.23	74.91	3.68	5.2%
30	93.43	98.91	5.48	5.9%
40	115.63	122.91	7.28	6.3%
50	137.83	146.91	9.08	6.6%
60	160.03	170.91	10.88	6.8%
70	182.23	194.91	12.68	7.0%
80	204.43	218.91	14.48	7.1%
Non-City Customer				
0	\$23.56	\$23.63	\$0.07	0.3%
10	45.76	47.63	1.87	4.1%
20	67.96	71.63	3.67	5.4%
30	90.16	95.63	5.47	6.1%
40	112.36	119.63	7.27	6.5%
50	134.56	143.63	9.07	6.7%
60	156.76	167.63	10.87	6.9%
70	178.96	191.63	12.67	7.1%
80	201.16	215.63	14.47	7.2%

Present Rates		Proposed Rates	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$26.83	City Customer	\$26.91
Non-City Customer	23.56	Non-City Customer	23.63
Consumption	\$ / CCF	Consumption	\$ / CCF
Consumption	\$2.22	Consumption	\$2.40

**City of Stockton
Wastewater Rate Study
Com / Inst - Medium Strength - Year 1 Rates**

Consumption (CCF)	Present Rates	Proposed Rates	Difference		
			\$	%	
City Customer					
0	\$26.83	\$26.91	\$0.08	0.3%	
10	53.83	54.41	0.58	1.1%	
20	80.83	81.91	1.08	1.3%	
30	107.83	109.41	1.58	1.5%	
40	134.83	136.91	2.08	1.5%	
50	161.83	164.41	2.58	1.6%	
60	188.83	191.91	3.08	1.6%	
70	215.83	219.41	3.58	1.7%	
80	242.83	246.91	4.08	1.7%	
Non-City Customer					
0	\$23.56	\$23.63	\$0.07	0.3%	
10	50.56	51.13	0.57	1.1%	
20	77.56	78.63	1.07	1.4%	
30	104.56	106.13	1.57	1.5%	
40	131.56	133.63	2.07	1.6%	
50	158.56	161.13	2.57	1.6%	
60	185.56	188.63	3.07	1.7%	
70	212.56	216.13	3.57	1.7%	
80	239.56	243.63	4.07	1.7%	

<u>Present Rates</u>		<u>Proposed Rates</u>	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$26.83	City Customer	\$26.91
Non-City Customer	23.56	Non-City Customer	23.63
Consumption	\$ / CCF	Consumption	\$ / CCF
Consumption	\$2.70	Consumption	\$2.75

**City of Stockton
Wastewater Rate Study
Com / Inst - High Strength - Year 1 Rates**

Consumption (CCF)	Present Rates	Proposed Rates	Difference	
			\$	%
City Customer				
0	\$26.83	\$26.91	\$0.08	0.3%
15	94.93	93.21	(1.72)	-1.8%
30	163.03	159.51	(3.52)	-2.2%
45	231.13	225.81	(5.32)	-2.3%
60	299.23	292.11	(7.12)	-2.4%
75	367.33	358.41	(8.92)	-2.4%
90	435.43	424.71	(10.72)	-2.5%
105	503.53	491.01	(12.52)	-2.5%
120	571.63	557.31	(14.32)	-2.5%
Non-City Customer				
0	\$23.56	\$23.63	\$0.07	0.3%
15	91.66	89.93	(1.73)	-1.9%
30	159.76	156.23	(3.53)	-2.2%
45	227.86	222.53	(5.33)	-2.3%
60	295.96	288.83	(7.13)	-2.4%
75	364.06	355.13	(8.93)	-2.5%
90	432.16	421.43	(10.73)	-2.5%
105	500.26	487.73	(12.53)	-2.5%
120	568.36	554.03	(14.33)	-2.5%

Present Rates		Proposed Rates	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$26.83	City Customer	\$26.91
Non-City Customer	23.56	Non-City Customer	23.63
Consumption	\$ / CCF	Consumption	\$ / CCF
Consumption	\$4.54	Consumption	\$4.42

**City of Stockton
Wastewater Rate Study
Schools - Year 1 Rates**

# of ADA's	Present Rates	Proposed Rates	Difference	
			\$	%
City Customer				
0	\$26.83	\$26.91	\$0.08	0.3%
100	156.83	155.91	(0.92)	-0.6%
200	286.83	284.91	(1.92)	-0.7%
300	416.83	413.91	(2.92)	-0.7%
400	546.83	542.91	(3.92)	-0.7%
500	676.83	671.91	(4.92)	-0.7%
600	806.83	800.91	(5.92)	-0.7%
700	936.83	929.91	(6.92)	-0.7%
800	1,066.83	1,058.91	(7.92)	-0.7%
Non-City Customer				
0	\$23.56	\$23.63	\$0.07	0.3%
100	153.56	152.63	(0.93)	-0.6%
200	283.56	281.63	(1.93)	-0.7%
300	413.56	410.63	(2.93)	-0.7%
400	543.56	539.63	(3.93)	-0.7%
500	673.56	668.63	(4.93)	-0.7%
600	803.56	797.63	(5.93)	-0.7%
700	933.56	926.63	(6.93)	-0.7%
800	1,063.56	1,055.63	(7.93)	-0.7%

<u>Present Rates</u>		<u>Proposed Rates</u>	
Base Charge	\$ / Acct.	Base Charge	\$ / Acct.
City Customer	\$26.83	City Customer	\$26.91
Non-City Customer	23.56	Non-City Customer	23.63
Avg Daily Attendance	\$ / ADA	Avg Daily Attendance	\$ / ADA
Avg Daily Attendance	\$1.30	Avg Daily Attendance	\$1.29

**City of Stockton
Wastewater Rate Study
Industrial**

	<i>Present</i>	<i>Proposed</i>				
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Admin / Stand-by Charges						
Base Charge	\$26.83	\$26.91	\$27.99	\$29.11	\$30.27	\$31.48
Flow	864.80	945.76	983.59	1,022.93	1,063.85	1,106.40
BOD	140.13	153.25	159.38	165.76	172.39	179.29
SS	102.88	112.51	117.01	121.69	126.56	131.62
O&M (Consumption) Charges						
Flow	\$748.52	\$818.59	\$851.33	\$885.38	\$920.80	\$957.63
BOD	52.14	57.02	59.30	61.67	64.14	66.71
SS	83.45	91.26	94.91	98.71	102.66	106.77

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**City of Stockton
Wastewater Rate Study
Industrial - Year 1 Rates**

Flow (MG)	BOD (1,000 lbs.)	SS (1,000 lbs.)	Present Rates	Proposed Rates	Difference	
					\$	%
0	0	0	\$26.83	\$26.91	\$0.08	0.3%
1	5	2	2,974.16	3,250.15	275.99	9.3%
2	10	4	5,921.49	6,473.39	551.90	9.3%
3	15	6	8,868.82	9,696.63	827.81	9.3%
4	20	8	11,816.15	12,919.87	1,103.72	9.3%
5	25	10	14,763.48	16,143.11	1,379.63	9.3%
6	30	12	17,710.81	19,366.35	1,655.54	9.3%
7	35	14	20,658.14	22,589.59	1,931.45	9.3%
8	40	16	23,605.47	25,812.83	2,207.36	9.4%
9	45	18	26,552.80	29,036.07	2,483.27	9.4%
10	50	20	29,500.13	32,259.31	2,759.18	9.4%
11	55	22	32,447.46	35,482.55	3,035.09	9.4%
12	60	24	35,394.79	38,705.79	3,311.00	9.4%
13	65	26	38,342.12	41,929.03	3,586.91	9.4%
14	70	28	41,289.45	45,152.27	3,862.82	9.4%
15	75	30	44,236.78	48,375.51	4,138.73	9.4%
16	80	32	47,184.11	51,598.75	4,414.64	9.4%
17	85	34	50,131.44	54,821.99	4,690.55	9.4%
18	90	36	53,078.77	58,045.23	4,966.46	9.4%

<i>Present Rates</i>		<i>Proposed Rates</i>	
<u>Admin / Stand-by Charges</u>	<u>\$ / Unit</u>	<u>Admin / Stand-by Charges</u>	<u>\$ / Unit</u>
Base Charge	\$26.83	Base Charge	\$26.91
Flow	864.80	Flow	945.76
BOD	140.13	BOD	153.25
SS	102.88	SS	112.51
<u>O&M (Consumption) Charges</u>	<u>\$ / Unit</u>	<u>O&M (Consumption) Charges</u>	<u>\$ / Unit</u>
Flow	\$748.52	Flow	\$818.59
BOD	52.14	BOD	57.02
SS	83.45	SS	91.26