CITY OF CORONA

2024 Water, Reclaimed Water, and Sewer Rate Study

Final Report

September 26, 2024

CITY OF CORONA
2024 WATER, RECLAIMED WATER, AND SEWER RATE STUDY

DRAFT REPORT

Prepared for:

City of Corona
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Corona, CA 92882

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RDN Project Number 366

September 26, 2024

Tom Moody

Director of Utilities
City of Corona
400 South Vicentia Ave.
Corona, CA 92882

Subject: 2024 Water, Reclaimed Water, and Sewer Rate Study

Dear Mr. Moody,

Robert D. Niehaus, Inc. is pleased to provide this Financial Planning, Revenue Requirements, Cost of Service, and Rate Setting Analysis report to the City of Corona for its Water, Reclaimed Water, and Sewer services. This rate study includes a financial plan to determine the revenue requirements for the next five years and a comprehensive review of the City's current rates based on the cost of service principles. This report outlines the approach, methodology, findings, and recommendations of the study. Each of the components of this study has enhanced the equitability of the rates we propose.

The proposed rates were developed utilizing the City's customer usage data, billing records, accounting, operating and management records, capital plans, and reserve policies. Based on the City-provided data, key assumptions were made for the study using appropriate resources and our econometric and financial expertise. We are confident that the rates proposed in this report are cost-based and are fully compliant with Proposition 218 and other legal requirements.

It has been an absolute pleasure and honor to work with your city. We thank you, Ms. Hockett, and all additional staff who helped complete this report.

Respectfully submitted,

Robert D. Niehaus, Ph.D.

Managing Director/Principal Economist - RDN

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Project Manager - Water Resources Economics

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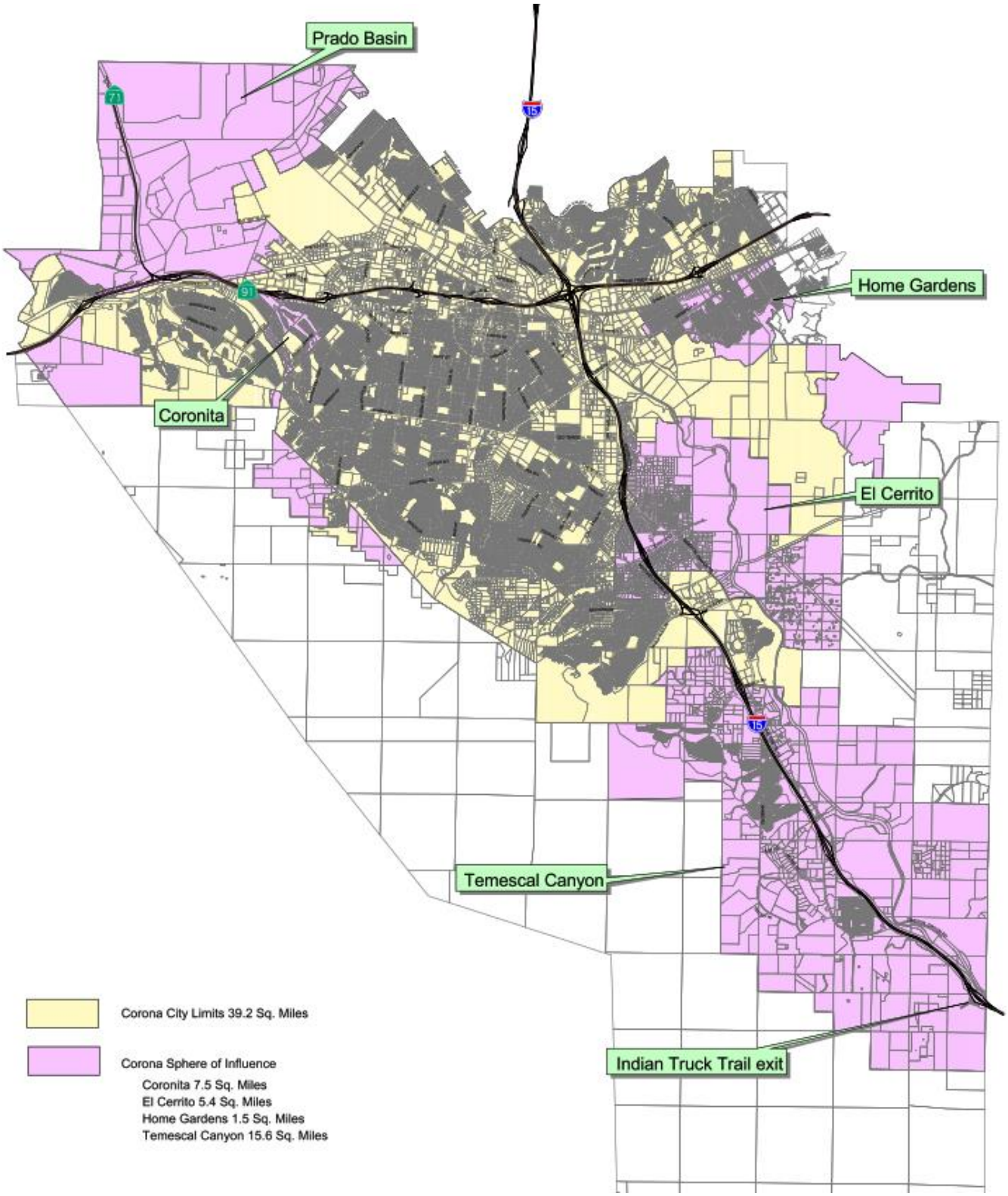
EXECUTIVE SUMMARY

1.1 Background

The Water Division of the City of Corona (City) was founded in 1964 and subsequently became the Utilities Department (Department). The Department serves potable and reclaimed water to roughly 45,000 connections in its service area. The population served by the Department is approximately 165,000 residents over a service area covering 45 square miles. The City acquires its water supply from several sources, including local groundwater, regional desalted groundwater, imported water via Western Municipal Water District (WMWD), and reclaimed water produced at City-owned water reclamation facilities. The Department operates and maintains four water treatment facilities, 21 wells, 20 booster stations, and a distribution network consisting of 813 miles of water mains. On average, the City treats and serves approximately 30,000 acre-feet (AF) of water annually. The sewer system is made up of 448 sewer mains and treats approximately 11.5 million gallons of sewer per day. **Figure 1** presents the limits of the City of Corona as well as the sphere of influence.

Figure 1. City of Corona Boundary



1.2 Purpose of Study

The purpose of this analysis is to conduct a rate study which evaluates the City's current utility rates and financial data and propose new rates for its Water, Reclaimed Water, and Sewer services, if necessary, to meet the City's financial and strategic goals.

The primary objectives of this Study include:

- Projecting revenues and expenses for a ten-year study period
- Proposing five-year revenue adjustments to fund the City's projected financial needs
- Proposing rates that aim to minimize the impact on customers
- Producing an administrative record which effectively summarizes all findings
- Supporting the City through the Proposition 218 process

1.3 Rate Recommendations and Proposed Rates

Water

- Adjusting rates annually by the recommended revenue adjustments of 9.0 percent per year
- Increasing the proportion of revenue collected from fixed rates
- Reducing the indoor allocation for residential customers from 55 gallons per capita per day (gpcd) to 47 gpcd
- Reducing the number of tiers for all customers by one

Reclaimed Water

- Adjusting rates annually by the recommended revenue adjustments of 4.0 percent per year
- Reducing the number of tiers for all customers to two

Sewer

- Adjusting rates annually by the recommended revenue adjustments of 10.0 percent per year
- Changing the rate structure to bill the same fixed charge for all customers
- Introducing a variable charge for non-residential units for all water use over 8 hundred cubic feet (hcf) in a billing period
- Implementing a variance program for commercial customers whose water use does not equal their sewer flow

Current Water Rates

Currently, the City's water customers pay a monthly fixed charge based on the customer's meter size. Additionally, customers with a dedicated private fire connection pay a monthly fee for their fire connection. Customers also pay variable charges based on water use, which is billed per hundred cubic feet (hcf). Residential (single family and muti-family residential) customers currently have a five-tiered rate design where higher use level categories are billed at a higher rate based on the increasing cost of water from different water sources. All other customers (non-residential) are billed variable charges based on a four-tier rate structure. The current rates as described are displayed in **Table 1** and **Table 2.** Every customer with a variable charge has a unique water budget allocation. Water budget rates are designed to reflect efficient water use as determined by the State of California. The first tier for residential customers is based on efficient indoor use, currently set at 55 gallons per capita per day (gpcd). The default number of residents per household is four for single-family homes and two for multi-family homes. Residential tier 2 use is determined based on irrigable area and parcel size, and both tier 1 and tier 2 allocations are included in the total water budget. Non-residential tier 1 use is determined by a three-year average of each customer's historical use patterns, which defines their water budget. Water use above each customer's water budget are billed at higher rates at an increment of 50 percent of the total budget. There are three tiers above each budget, where the highest tier accounts for all water use which exceeds 100 percent of the total water budget.

Table 1. Current Fixed Charges for All Retail Customers and Fire Protection Service Customers by Meter Size

Fixed Charges		
Meter Size	**Retail Customers**	**Fire Customers**
5/8"	$27.09	$8.60
3/4"	$36.46	$8.60
1"	$55.18	$8.60
1 1/2"	$101.98	$8.60
2"	$158.13	$9.74
3"	$335.95	$10.81
4"	$598.02	$16.76
6"	$1,505.89	$32.74
8"	$2,629.02	$60.29
10"	$3,939.33	$101.72

Table 2. Current Variable Water Rates for Residential and Non-Residential Customers by Tier

Variable Charges		
Customer Class	**Tier - Width**	**Unit Cost**
Residential	Tier 1 - Indoor	$1.93
	Tier 2 - Outdoor	$2.77
	Tier 3 - 1%-50% Over Budget	$5.48
	Tier 4 - 51%-100% Over Budget	$9.12
	Tier 5 - All Additional hcf	$13.59
Non-Residential	Tier 1 - Efficient Water Use	$2.77
	Tier 2 - 1%-50% Over Budget	$5.48
	Tier 3 - 51%-100% Over Budget	$9.12
	Tier 4 - All Additional hcf	$13.59

Proposed Water Rates

RDN proposes the following rate and revenue adjustments to accomplish the City's financial goals of capital and reserve funding as well as maintaining debt service coverage ratios. To achieve the proposed financial plan, RDN recommends that the City raise water revenues by 9.0 percent each year of the rate setting period which includes FY 2025 through FY 2029.

Table 3. Proposed Revenue Adjustments FY 2025 to FY 2029

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Recommended Adjustment	9.0%	9.0%	9.0%	9.0%	9.0%

Additionally, the City should implement a four-tiered rate structure for all residential customers. Tier widths for each residential customer should be updated to reflect upcoming changes to State legislation, which reduce the indoor water allocations of water budgets from 55 gpcd to 47 gpcd. RDN also recommends reducing the number of non-residential customer tiers from four to three. These adjustments will create a more equitable rate structure based on the actual cost of providing service to each customer while simplifying the overall rate design.

Costs were allocated equitably between all customers during the cost of service analysis. The rates for each meter size represent an equitable portion of the total cost of service for each class allocated the respective meter based on the calculations shown in the Cost of Service Analysis. The City will implement each fiscal year rate adjustments on January 1st of the fiscal year. The proposed rates which result from these adjustments are shown in **Table 4** and **Table 5.**

Table 4. Proposed Fixed Charges for All Retail Customers and Fire Protection Service Customers by Meter Size, FY 2025 to FY 2029

Fixed Charges					
Customer Class	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Domestic					
5/8"	$32.79	$35.75	$38.96	$42.47	$46.29
3/4"	$42.94	$46.80	$51.02	$55.61	$60.61
1"	$63.23	$68.92	$75.12	$81.88	$89.25
1 1/2"	$113.94	$124.20	$135.38	$147.56	$160.84
2"	$174.81	$190.54	$207.69	$226.38	$246.75
3"	$367.54	$400.62	$436.67	$475.97	$518.81
4"	$651.56	$710.20	$774.12	$843.79	$919.74
6"	$1,635.51	$1,782.70	$1,943.15	$2,118.03	$2,308.65
8"	$2,852.76	$3,109.51	$3,389.36	$3,694.40	$4,026.90
10"	$4,272.88	$4,657.44	$5,076.61	$5,533.51	$6,031.52
Fire Protection					
5/8"	$12.64	$13.78	$15.02	$16.37	$17.84
3/4"	$12.64	$13.78	$15.02	$16.37	$17.84
1"	$12.64	$13.78	$15.02	$16.37	$17.84
1 1/2"	$13.33	$14.53	$15.84	$17.27	$18.82
2"	$14.91	$16.25	$17.71	$19.31	$21.05
3"	$17.63	$19.21	$20.94	$22.83	$24.88
4"	$27.38	$29.84	$32.53	$35.46	$38.65
6"	$44.20	$48.18	$52.51	$57.24	$62.39
8"	$69.50	$75.76	$82.57	$90.01	$98.11
10"	$104.57	$113.98	$124.24	$135.42	$147.61

Table 5. Proposed Variable Water Rates for Residential and Non-Residential Customers by Tier, FY 2025 to FY 2029

Variable Charges					
Tier	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Residential					
Tier 1	$1.96	$2.13	$2.32	$2.53	$2.76
Tier 2	$3.31	$3.60	$3.93	$4.28	$4.67
Tier 3	$4.38	$4.77	$5.20	$5.67	$6.18
Tier 4	$5.22	$5.69	$6.20	$6.76	$7.36
Non-Residential					
Tier 1	$3.31	$3.60	$3.93	$4.28	$4.67
Tier 2	$4.38	$4.77	$5.20	$5.67	$6.18
Tier 3	$5.22	$5.69	$6.20	$6.76	$7.36

Note: that fire hydrant and private fire rates reflect the peaking and source water cost of peak water use, residential tier 4

Current Reclaimed Water Rates

Reclaimed water customers currently have the same basic rate structure as potable water customers, a fixed monthly charge and variable rates based on usage levels. **Table 6** and **Table 7** show the current rates for reclaimed water customers. Reclaimed water tiers were determined based on the water budget allocation methodology as described in the previous section.

Table 6. Current Reclaimed Water Fixed Rates

Fixed Charges	
Meter Size	Reclaimed
5/8"	$23.52
3/4"	$30.81
1"	$45.39
1 1/2"	$81.84
2"	$125.59
3"	$264.13
4"	$468.28
6"	$1,175.53
8"	$2,050.48
10"	$3,071.25

Table 7. Current Reclaimed Water Variable Rates

Variable Charges		
Customer Class	Tier-Width	Unit Cost
Reclaimed	Tier 1 - Efficient Water Use	$2.14
	Tier 2 - 1%-50% Over Budget	$3.21
	Tier 3 - 51%-100% Over Budget	$4.27
	Tier 4 - All Additional hcf	$6.41

Proposed Reclaimed Water Rates

RDN proposes the following revenue adjustments to accomplish the City's financial goals of capital and reserve funding as well as maintaining debt service coverage ratios. To maintain the proposed financial plan, the City should raise reclaimed water revenues by 4.0 percent each year of the study period. **Table 8** shows the proposed reclaimed water variable rates for FY 2025 through FY 2029. Based on the cost of service analysis, it was determined that the City should reduce the number of variable rate tiers for reclaimed water customers from four to two. The first tier will be based on a customer's outdoor water budget, and all use beyond that tier will be billed at the tier 2 rate. Reducing the number of tiers allows for better alignment of costs to each use level. **Table 9** and **Table 10** show the proposed reclaimed rates, with the annual revenue adjustments applied.

Table 8. Proposed Reclaimed Water Proposed Revenue Adjustments FY 2025 to FY 2029

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Adjustment	4.0%	4.0%	4.0%	4.0%	4.0%

Table 9. Proposed Reclaimed Water Fixed Charges by Meter Size for FY 2025 to FY 2029

Fixed Charges					
Customer Class	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Reclaimed Water					
5/8"	$26.64	$27.70	$28.81	$29.96	$31.16
3/4"	$35.95	$37.38	$38.88	$40.43	$42.05
1"	$54.57	$56.75	$59.02	$61.38	$63.84
1 1/2"	$101.12	$105.16	$109.37	$113.75	$118.30
2"	$156.98	$163.26	$169.79	$176.58	$183.65
3"	$333.88	$347.24	$361.13	$375.57	$390.60
4"	$594.58	$618.36	$643.10	$668.82	$695.57
6"	$1,497.70	$1,557.61	$1,619.91	$1,684.71	$1,752.10
8"	$2,614.96	$2,719.56	$2,828.34	$2,941.48	$3,059.14
10"	$3,918.44	$4,075.17	$4,238.18	$4,407.71	$4,584.02

Table 10. Proposed Reclaimed Water Variable Rates by Tier for FY 2025 to FY 2029

Variable Charges					
Tier	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Reclaimed Water					
Tier 1	$2.37	$2.46	$2.56	$2.66	$2.77
Tier 2	$2.60	$2.71	$2.82	$2.93	$3.05

Current Sewer Rates

Currently, the City's sewer customers pay a fixed charge monthly based on their customer class. Each customer class pays a different fixed charge per billing type. Fixed charges generally increase for each meter size of commercial customer; however, some customers, such as special (restaurants, supermarkets, mortuaries, bakeries), hotels, and laundromats have their own unique fixed charges based on the estimated demand they place on the system (**Table 11**).

Table 11. Current Sewer Fixed Charges

Fixed Charges	
Customer Class	Monthly Fee
Inside Standard Sewer	$45.60
Inside Commercial 5/8"	$45.60
Inside Commercial 3/4"	$72.02
Inside Commercial 1"	$103.48
Inside Commercial 1 1/2"	$186.06
Inside Commercial 2"	$291.55
Inside Commercial 3"	$537.41
Inside Commercial 4"	$875.43
Inside Commercial 6"	$1,753.50
Inside Commercial 8"	$2,820.52
Special - Less than or equal to 1" Meter	$163.28
Special - Larger than 1" Meter	$266.34
Motels & Hotels	$45.60
Laundries	$24.20

Proposed Sewer Rates

The recommended sewer rates provide a revenue adjustment schedule designed to contribute to the City's reserves, fund considerable capital expenditure needs, and allow the City to meet debt service coverage ratios. RDN, working with City staff, determined that an annual increase of 10.0 percent through the study period was necessary to maintain sewer fund balances. The proposed rates also revise the rate structure. Instead of a unique fixed charge based on customer class and water meter size, which ignores potential differences within a customer type, all customers will be billed the same fixed charge based on 8 hcf of water use in a billing period. Non-residential customers will incur a variable charge for sewer for water use above 8 hcf. The process used to determine equitable sewer rates is thoroughly described in the cost of service and rate design sections of this report. The proposed revenue adjustment and the proposed rates for FY 2025 – FY 2029 are shown in **Table 12** and **Table 13** respectively.

Table 12. Proposed Revenue Adjustments FY 2025 to FY 2029

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Recommended Adjustment	10.0%	10.0%	10.0%	10.0%	10.0%

Table 13. Proposed Sewer Rates FY 2025 to FY 2029

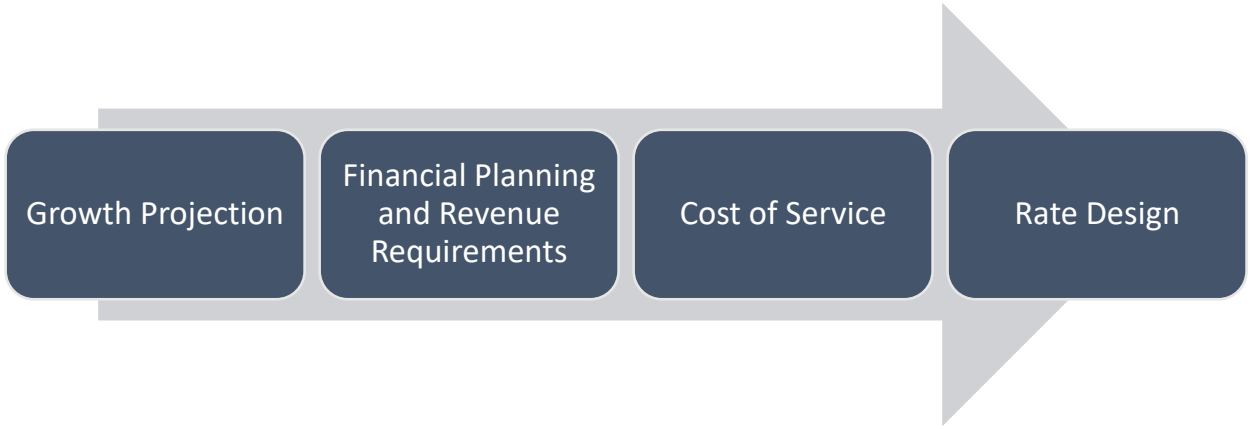
Fixed Charges					
Base Charge	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
All Connections	$45.46	$50.01	$55.01	$60.51	$66.56
Variable Charges					
Per hcf	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Non-Residential >8 hcf	$5.50	$6.05	$6.66	$7.32	$8.05

METHODOLOGY

2.1 General Methodology

The water, reclaimed water, and sewer rates were developed using principles set forth by the American Water Works Association (AWWA) and the Water Environment Federation (WEF). RDN rate-making practices incorporate methods described in the AWWA Manual 1 (M1)[1] for Water Systems and the WEF Financing and Charges for Sewer Systems[2] wherever possible. **Figure 2** presents the steps taken to develop the City's proposed rates.

Figure 2. Water, Reclaimed Water, and Sewer Rate Study Process



- **Growth Projection:** project customer growth for the ten-year study period, FY 2025 through FY 2034, using the City's historical customer growth data. Forecast revenues for the study period based on the projected customer growth.
- **Financial Planning and Revenue Requirements:** develop a ten-year financial plan based on the projected revenues and annual costs which include operating, debt service, and capital expenses. The City's target reserve level should also be considered as part of the financial planning. Based on the financial planning, revenue requirements are determined for each year of the study period.
- **Cost of Service:** evaluate the customer classifications and allocate costs based on their service requirements.
- **Rate Design:** design rates to equitably recover the rate revenue requirements from each customer.

[1] Principles of Water Rates, Fees, and Charges, Seventh Edition, Manual of Water Supply Practices, American Water Works Association

[2] Financing and Charges for Sewer Systems, WEF Manual of Practice Number 27, Water Environment Federation

2.2 Legal Considerations

This section describes the legal framework considered in the development of the recommended rates to ensure that the calculated cost of service rates provide a fair and equitable allocation of costs to each customer class.

California Constitution-Article XIII C (Proposition 26)

California voters approved Proposition 26 on November 2, 2010. Proposition 26 amended Article XIII C of the State Constitution to expand the definition of "tax" to include "any levy, charge, or exaction of any kind imposed by a local government" with listed exceptions. By means of these exceptions, Article XIII C classifies several types of charges, in addition to property-related charges, that are not taxes, such as charges for specific services or benefits, regulatory charges and penalties.

Article XIII C's definition of "tax" lists the following exceptions: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

Proposition 26 also provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payer bear a fair or reasonable relationship to the payer's burdens on, or benefits received from, the governmental activity. Like the proportionality requirements of Article XIII D, assessment of rates under these requirements, if applicable, would be supported by the cost of service approach.

California Constitution-Article XIII D, Section 6 (Proposition 218)

In November 1996, California voters passed Proposition 218, the "Right to Vote on Taxes Act." This constitutional amendment protects taxpayers by limiting the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Between 2002 and 2017, California courts have ruled that fees associated with providing water services are "property-related" and thus under the jurisdiction of Prop 218. The principal requirements for fairness of the fees, as they relate to public water service, are as follows: Revenues derived from the fee or charge shall not exceed the funds required to provide the property related service. Revenues derived by the fee or charge shall not be used for any other purpose other than that for which the charge was imposed. The amount of the fee or charge imposed upon any parcel shall not exceed the proportional cost of service attributable to the parcel. Reliance by an agency on any parcel map, including, but not limited to, an assessor's parcel map, may be considered a significant factor in determining whether a fee or charge is imposed as an incident of property ownership for purposes of this article.

The rates developed in this report use a methodology to establish an equitable system of charges that recovers the cost of providing service and fairly apportions costs to each customer as required by Proposition 218.

California Constitution-Article X, Section 2

Article X, Section 2 of the California Constitution (established in 1976) provides as follows:

"It is hereby declared that because of the conditions prevailing in this State the general welfare requires that the water resources of the State be put to beneficial use to the fullest extent of which they are capable, and that the waste or unreasonable use or unreasonable method of use of water be prevented, and that the conservation of such waters is to be exercised with a view to the reasonable and beneficial use thereof in the interest of the people and for the public welfare."

As such, public agencies are constitutionally mandated to maximize the beneficial use of water, prevent waste, and encourage efficiency which this Study achieves.

Assembly Bill-AB 2882

In 2008, the California Legislature adopted AB 2882, establishing a body of law entitled "Allocation-Based Conservation Water Pricing." AB 2882 is consistent with the above referenced constitutional provisions.

Water Code Section 370 provides in part as follows:

"The Legislature hereby finds and declares all of the following:

a. *The use of allocation-based conservation water pricing by public entities that sell and distribute water is one effective means by which waste or unreasonable use of water can be prevented and water can be saved in the interest of the people and for the public welfare, within the contemplation of Section 2 of Article X of the California Constitution.*

b. *It is in the best interest of the people of California to encourage public entities to voluntarily use allocation-based conservation water pricing, tailored to local needs and conditions, as a means of increasing efficient uses of water, and further discouraging wasteful or unreasonable use of water under both normal and dry-year hydrologic conditions."*

Water Code Section 372 provides as follows:

a. *"A public entity may employ allocation-based conservation water pricing that meets all of the following criteria.*

   (1) Billing is based on metered water use.

   (2) A basic use allocation is established for each customer account that provides a reasonable amount of water for the customer's needs and property characteristics. Factors used to determine the basic use allocation may include, but are not limited to the number of occupants, the type or classification of use, the size of lot or irrigated area, and the local climate data for the billing period. Nothing in this chapter prohibits a customer of the public entity from challenging whether the basic use allocation established for that customer's account is reasonable under the circumstances. Nothing in this chapter is intended to permit public entities to limit the use of property through the establishment of a basic use allocation.

   (3) A basic charge is imposed for all water used within the customer's basic use allocation, except that at the option of the public entity, a lower rate may be applied to any portion of the basic use allocation that the public entity has determined to represent superior or more than reasonable conservation efforts.

   (4) A conservation charge shall be imposed on all increments of water use in excess of the basic use allocation. The increments may be fixed or may be determined on a percentage or any other basis, without limitation on the number of increments, or any requirement that the increments or conservation charges be sized, or ascend uniformly, or in a specified relationship. The volumetric prices for the lowest through the highest priced increments shall be established in an ascending relationship that is economically structured to encourage conservation and reduce the inefficient use of water, consistent with Section 2 of Article X of the California Constitution.

(1) Except as specified in subdivision

(a) The design of an allocation-based conservation pricing rate structure shall be determined in the discretion of the public entity.

(2) The public entity may impose meter charges or other fixed charges to recover fixed costs of water service in addition to the allocation-based conservation pricing rate structure.

b. A public entity may use one or more allocation-based conservation water pricing structures for any class of municipal or other service that the public entity provides."

Assembly Bill-AB 1668 and Senate Bill-SB 606

In 2018, the California Legislature adopted AB 1668 and SB 606, establishing a standard for indoor water use, long-term standards for efficient water use of commercial, industrial, and institutional customers, and penalties for customers who don't comply with use restrictions. The bill establishes "55 gallons per capita daily as the standard for indoor residential water use" until January 1, 2025, "52.5 gallons per capita daily or a standard recommended by the department and the board as the standard for indoor residential water use" until January 1, 2030, and establishes "the greater of 50 gallons per capita daily or a standard recommended by the department and the board as the standard for indoor residential water use" thereafter. The bill also establishes principles for determining efficient outdoor water use. *"'Principles of the model water efficient landscape ordinance' means those provisions of the model water efficient landscape ordinance applicable to the establishment or determination of the amount of water necessary to efficiently irrigate both new and existing landscapes.*

These provisions include, but are not limited to, all of the following:

(a) Evapotranspiration adjustment factors, as applicable.

(b) Landscape area.

(c) Maximum applied water allowance.

(d) Reference evapotranspiration.

(e) Special landscape areas, including provisions governing evapotranspiration adjustment factors for different types of water used for irrigating the landscape."

"For landscape irrigated through dedicated or residential meters or connections, water efficiency equivalent to the standards of the Model Water Efficient Landscape Ordinance set forth in Chapter 2.7 (commencing with Section 490) of Division 2 of Title 23 of the California Code of Regulations, as in effect the later of the year of the landscape's installation or 1992. An urban retail water supplier using the

approach specified in this subparagraph shall use satellite imagery, site visits, or other best available technology to develop an accurate estimate of landscaped areas."

As noted in the referenced statutes, an "Allocation-Based Conservation Water Pricing Rate Structure" is a form of an increasing block rate structure where the amount of water within the first block or blocks is based on the estimated, efficient water needs of the individual customer, currently 55 gallons per day per person. Since it was originally introduced, the State has amended the language of the water budget statute to reduce indoor water budget targets from 52.5 gpcd to 47 gpcd[3], the guideline used in this study. This rate study, in conjunction with the City's findings and determinations for individual customers, establishes a water budget for each customer. Each water budget defines how much water is considered efficient. Customers who use water in excess of their water budget pay a higher rate for their "inefficient or wasteful" usage due to the fact that water use in excess of budgeted amounts incurs higher costs to the City.

2.3 Key Assumptions

A test year, FY 2024, was selected for which costs are to be analyzed and rates to be established for this study. The financial plan was built for the next ten years, including the five-year study period FY 2025 through FY 2029 with a detailed revenue adjustment plan. The cost of service rates are adjusted each year by the determined revenue adjustments based on the financial plan. The City's fiscal year starts on July 1 and ends on June 30.

Escalation Factors

The financial plan was built based on an assumption in the projected escalation of revenues and expenses associated with both operations and maintenance (O&M) and capital improvement projects (CIPs). Bureau of Labor Statistics (BLS) Los Angeles-Long Beach-Anaheim Consumer Price Index (CPI), Federal Reserve Bank of St. Louis (FRED) Economic Research Division, Quarterly Census of Employment and Wages (QCEW), and Engineering News Record (ENR) Building Cost Index (BCI). Escalation factors used in this study are shown in **Table 14**. The Los Angeles-Long Beach-Anaheim geography was chosen over the Riverside-San Bernardino-Ontario because of the longer timeframe of extant data. The Riverside-San Bernardino-Ontario data has only been published by the BLS since 2017 which makes a more volatile index because of the recent high level of inflation since 2020. The Los Angeles-Long Beach-Anaheim data, which previously included areas east of Los Angeles County, has many decades of data available and was determined to be more representative of the long-term inflation

[3] Results of the Indoor Residential Water Use Study. A Report to the Legislature Prepared pursuant to Water Code Section 10609.4(b). August 2021. Department of Water Resources.

in the area. The overall escalation factor is derived solely from the All Items series of the BLS Los Angeles-Long Beach-Anaheim CPI. The All Items series represents a broad measure of the average change in prices over time for a wide array of goods and services. The market basket includes categories such as food and beverage, housing, apparel, transportation, medical, and other goods and services. The Utilities escalation factor is derived from the Fuels and utilities and Energy series of the BLS Los Angeles-Long Beach-Anaheim CPI. RDN takes a weighted average of the Energy and Fuels and Utilities data sets to form a combined utilities inflation factor. This escalation factor accurately captures the costs associated with energy consumption and utility service.

The payroll escalation factor was provided by City Staff based on historical actual costs and unknown impacts of current employee bargaining unit negotiations.

The fuels and automobile escalation factor is derived from the Private Transportation, Fuels and Utilities, and Motor Fuel series of the BLS Los Angeles-Long Beach-Anaheim CPI. RDN takes a weighted average of the Private Transportation, Fuels and utilities, and Motor Fuel data sets to form a combined Fuels and Automobile inflation factor.

water purchase inflation is based on an average of published increases for the Western Municipal Water District.

The Construction escalation factor is derived using ENR's BCI for the selected geography. ENR publishes a building cost index for Los Angeles, San Francisco, California, and the National level. RDN analyzed all four indices and, in coordination with staff, ultimately selected the index which best represents the building cost environment in the Agency, the Los Angeles BCI.

The property tax escalation factor is derived solely from the Housing series of the BLS Los Angeles-Long Beach-Anaheim CPI.

The insurance escalation factor is derived solely from the Federal Reserve Bank of St. Louis' Producer Price Index for Premiums for Commercial Insurance. This index tracks the insurance costs for both liability and property coverage for businesses in the United States.

Table 14. Expense Escalation Factors

Category	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Payroll	8.0%	8.0%	8.0%	4.0%	4.0%
Other Employee	3.2%	3.2%	3.2%	3.2%	3.2%
Utilities	3.4%	3.4%	3.4%	3.4%	3.4%
Chemicals	5.3%	5.3%	5.3%	5.3%	5.3%
Water Treatment	5.0%	5.0%	5.0%	5.0%	5.0%
Fuel/Automobile	3.6%	3.6%	3.6%	3.6%	3.6%
Construction	5.9%	5.9%	5.9%	5.9%	4.0%
Insurance	3.4%	3.4%	3.4%	3.4%	3.4%
Overall	3.5%	3.5%	2.7%	2.7%	2.7%
Property Tax	4.9%	4.9%	4.9%	4.9%	4.9%
Water Purchase	7.6%	7.6%	7.6%	7.6%	7.6%

Customer Growth

All analyses assumed that there will be approximately 0.5 percent annual customer growth based on historical growth reported by City staff. Additionally, it was assumed that per account water use would remain stable over the study period.

Water

There are currently approximately 45,408 water meters connected to the City's water system. In ten years, 47,712 meters are projected. A total of 1,136 new Water Service connections are projected to join the water system during the 5-year rate setting period, approximately 227 per year. **Figure 3** shows the annual water customer growth for the study period. **Table 15** shows the projected number of meters and fire service lines for all customer classes during the rate setting period.

Figure 3. Annual Water Customer Growth FY 2024 to FY 2034

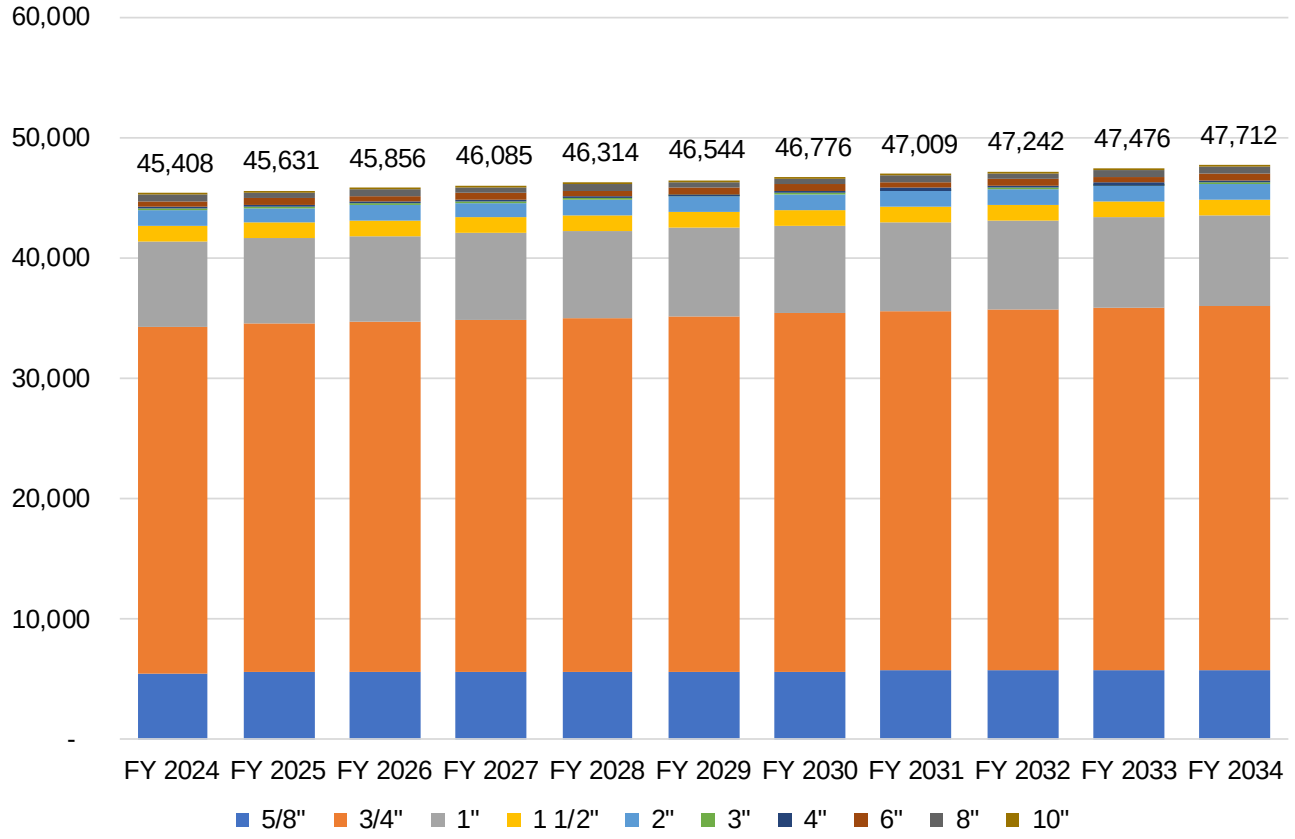


Table 15. Annual Meter and Fire Service Line Count FY 2024 to FY 2029

Meter Size	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
5/8"	5,534	5,561	5,589	5,618	5,647	5,676
3/4"	28,847	28,990	29,134	29,280	29,426	29,573
1"	7,106	7,141	7,176	7,211	7,247	7,283
1 1/2"	1,293	1,299	1,305	1,311	1,317	1,323
2"	1,247	1,253	1,259	1,265	1,271	1,277
3"	111	110	109	109	108	107
4"	161	162	163	164	165	166
6"	506	509	512	515	518	521
8"	492	494	496	498	500	502
10"	111	112	113	114	115	116
Total	**45,408**	**45,631**	**45,856**	**46,085**	**46,314**	**46,544**

Reclaimed Water

During the rate setting period, a total of 4 new reclaimed water meters are expected. Growth was projected for reclaimed water customers based on the 0.5 percent overall annual growth projected for

reclaimed water customer connections. **Figure 4** shows reclaimed water customer growth between FY 2024 and FY 2034. **Table 16** shows the projected number of meters during the rate setting period.

Figure 4. Annual Reclaimed Water Customer Growth FY 2024 to FY 2034

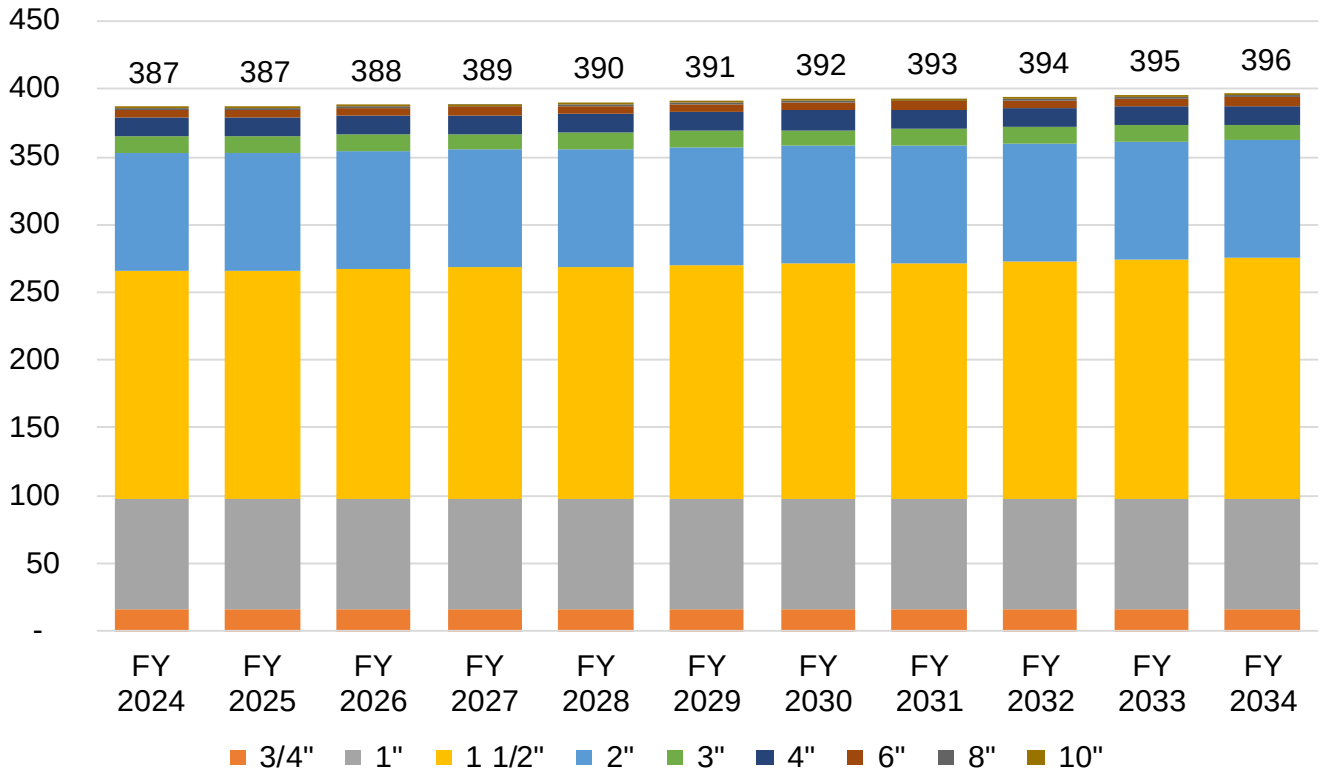


Table 16. Annual Meter Counts, FY 2024 to FY 2029

Meter Size	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
5/8"	-	-	-	-	-	-
3/4"	16	16	16	16	16	16
1"	81	81	81	81	81	81
1 1/2"	169	169	170	171	172	173
2"	87	87	87	87	87	87
3"	12	12	12	12	12	12
4"	14	14	14	14	14	14
6"	6	6	6	6	6	6
8"	1	1	1	1	1	1
10"	1	1	1	1	1	1
Total	**387**	**387**	**388**	**389**	**390**	**391**

Sewer

During the 5-year study period, a total of 1,381 new sewer customer connections are expected. Growth was projected for sewer customers based on the 0.5 percent overall annual growth projected for sewer

customer connections. **Table 17** shows the projected number of billing units from each customer class during the rate setting period.

Table 17. Annual Sewer Customer Counts, FY 2024 to FY 2029

Account Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Inside Standard Sewer	49,327	49,574	49,822	50,071	50,321	50,573
Inside Commercial						
Commercial - 5/8"	142	143	144	145	146	147
Commercial - 3/4"	176	177	178	179	180	181
Commercial - 1"	566	569	572	575	578	581
Commercial - 1 1/2"	502	505	508	511	514	517
Commercial - 2"	536	539	542	545	548	551
Commercial - 3"	25	25	25	25	25	25
Commercial - 4"	10	10	10	10	10	10
Commercial - 6"	4	4	4	4	4	4
Commercial - 8"	-	-	-	-	-	-
Special						
Special - Less than or equal to 1	50	50	50	50	50	50
Special - Larger than 1"	94	94	94	94	94	94
Motels and Hotels						
Motels and Hotels Accounts	24	24	24	24	24	24
Motels and Hotels Units	3,137	3,153	3,169	3,185	3,201	3,217
Laundries						
Laundries Accounts	6	6	6	6	6	6
Laundries Machines	200	200	200	200	200	200

Reserve Policy

The City's reserve policy includes reserves for each utility. The total water fund reserve target for FY 2025 is $23.1 million. The total reclaimed water fund reserve target is $1.7 million for FY 2025. The total sewer fund reserve target for FY 2025 is $13.2 million. **Table 18, Table 19,** and **Table 20** show the reserve targets for the water, reclaimed water, and sewer utilities for FY 2025, respectively, as well as the reserve policy for each individual reserve.

Table 18. Water Reserve Policies and FY 2025 target

Reserve	Policy	FY 2025 Target
Operating Fund	3 Months Operating + Annual Depreciation	$23,063,042

Table 19. Reclaimed Water Reserve Policies and FY 2025 target

Reserve	Policy	FY 2025 Target
Operating Fund	3 Months Operating + Annual Depreciation	$1,748,445

Table 20. Sewer Reserve Policies and FY 2025 target

Reserve	Policy	FY 2025 Target
Operating Fund	3 Months Operating + Annual Depreciation	$13,192,588

Equivalent Meter Size

When designing fixed monthly water service charges, the potential demand or capacity requirements placed on the water system can be measured by the size of installed meters which receive services from the system. The safe operating flow (or capacity) of a particular size of the meter is essentially the limiting factor in terms of the demand that can be exerted on the water system through the meter. The ratio of the safe operating capacity of various sizes of meters relative to the capacity of a base meter may be used to determine appropriate charges for the larger meter sizes[4]. The City considers 5/8" meters as the base meter capacity. Fire flow ratios are based on the size of the fire line running to those meters and potential fire flow through the line. The capacity ratio is calculated using the meter capacities in gallons per minute (gpm) provided in the AWWA M1 for meters larger than 5/8 inch. **Table 21** shows the equivalent meter ratios used in this study for standard and fire flow meters.

Table 21. AWWA Equivalent Meter and Fire Flow Ratios

Meter Size	Meter Ratio	Fire Flow
5/8"	1.00	1.00
3/4"	1.50	1.00
1"	2.50	1.00
1 1/2"	5.00	2.90
2"	8.00	6.19
3"	17.50	17.98
4"	31.50	38.32
6"	80.00	111.31
8"	140.00	237.21
10"	210.00	426.58
12"	265.00	689.04

Debt Service Coverage Ratios

The City's debt covenants require a certain ratio of net revenue in excess of operating expenses. Debt service coverage ratios are one of the main financial plan drivers of the revenue adjustments. When calculating debt service coverage requirements, the City must maintain a net revenue of 125 percent, or a 1.25 debt service coverage ratio (DSCR) to avoid facing technical default. For the purpose of this study,

[4] From "Principles of Water Rates, Fees, and Charges" by American Water Works Association, 2017, Seventh Edition, Appendix B, p. 385.

leases were not included in the DSCR calculations as they have no specific coverage requirement but are shown as outstanding balances.

WATER UTILITY

3.1 Financial Plan

RDN built a 10-year financial model for the water utility to meet the City's long-term financial goals.

Demand Projections

Using historical billing records, RDN first derived aggregate usage levels to project water demand. Next, we calculated per account water usage for each customer by dividing the aggregate usage by the number of accounts. RDN assumed constant per account usage over the study period. This assumption was introduced to ensure that forecasted deviation in the wake of the Covid-19 pandemic is conservative. Finally, the forecast number of accounts and per-account usage were multiplied to estimate aggregate use by customer class. **Figure 5** shows the City's total water demand projected for the next ten years.

Figure 5. Annual Aggregate Water Use, FY 2024 to FY 2034

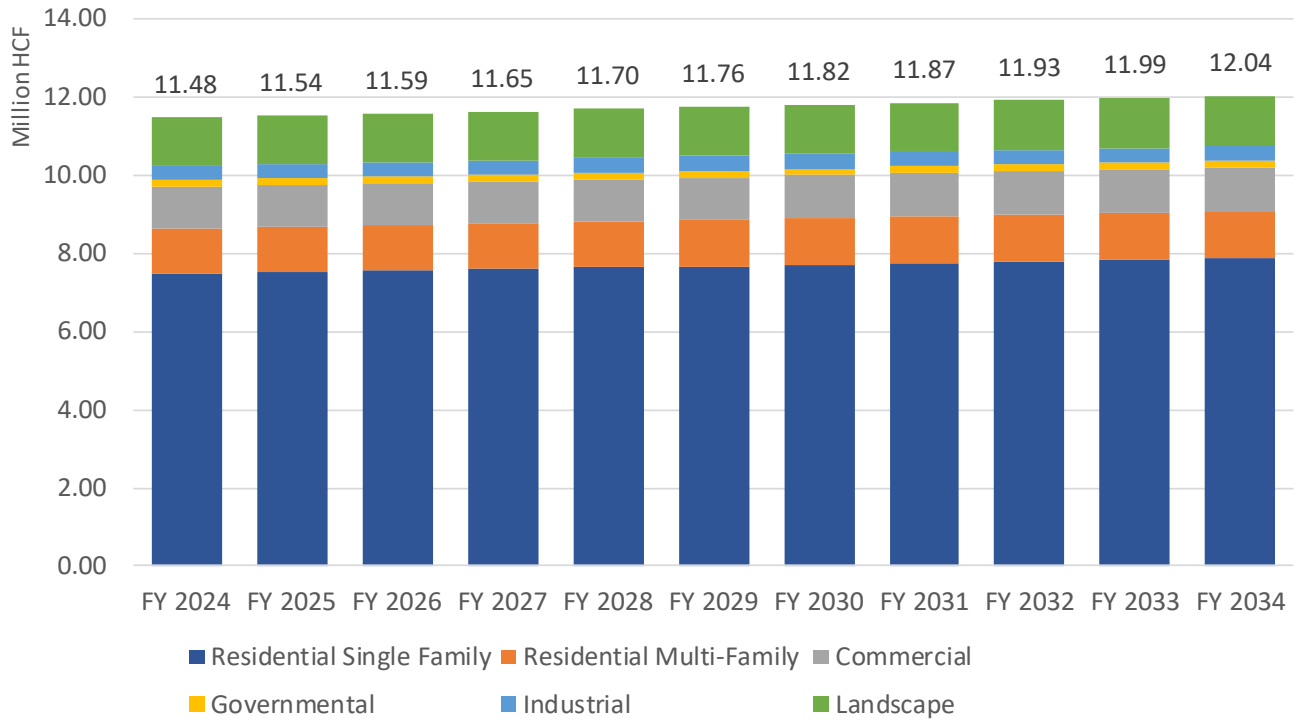


Table 22 shows the annual water use projection by customer class for the rate setting period.

Table 22. Annual Water Use by Customer Class in hcf, FY 2024 to FY 2029[5]

Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Residential Single Family	7,496,177	7,533,472	7,570,970	7,608,874	7,646,980	7,685,289
Residential Multi-Family	1,167,370	1,173,134	1,179,201	1,185,572	1,191,943	1,198,313
Commercial	1,048,820	1,054,265	1,059,710	1,065,155	1,070,600	1,076,045
Governmental	173,504	173,504	173,504	173,504	173,504	173,504
Industrial	368,250	369,960	371,670	373,380	375,091	376,801
Landscape	1,227,109	1,231,741	1,236,374	1,241,008	1,245,643	1,250,278
Total	**11,481,230**	**11,536,076**	**11,591,430**	**11,647,493**	**11,703,759**	**11,760,229**

Revenues

Based on the account growth and water demand projections, RDN forecasted revenues generated from customer rates using the current water rates for the study period, which total approximately $58.0 to $60.0 million annually. Other operating income and non-operating revenue are estimated to provide supplemental revenue each year. **Table 23** shows the projected non-operating revenue for the water utility by source for FY 2024 to FY 2029.

Table 23. Annual Non-Operating Revenue by Source, FY 2024 to FY 2029

Non-Operating Revenue	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Interest On Investments	$731,547	$746,178	$761,101	$776,324	$791,850	$807,687
Other Interest Income	$137,455	$140,204	$143,008	$145,868	$148,785	$151,761
Services To Other Funds	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Mwd-Local Resource Project	$902,416	$0	$0	$0	$0	$0
Premium On Sale Of Bond	$36,714	$0	$0	$0	$0	$0
Total	**$1,833,132**	**$911,382**	**$929,109**	**$947,191**	**$965,635**	**$984,448**

The system's total revenue for the study period is estimated to be approximately $62.0 to $62.9 million annually under the current rates. **Table 24** shows the projected revenue flow for the study period (FY 2024 – FY 2029) without any revenue adjustments, projections are based on water use and customer growth projections as well as other operating and non-operating revenue estimates provided by City staff.

[5] Use projections derived from historical monthly customer billing records provided by the City and trends in water use

Table 24. Water Utility Operating Forecast, FY 2024 to FY 2029

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue from Rates						
Fixed Charges	$23,700,000	$24,192,076	$24,310,227	$24,429,579	$24,549,594	$24,670,046
Variable Charges	$34,260,000	$34,280,275	$34,443,404	$34,608,493	$34,774,143	$34,940,353
Rate Revenue Total	**$57,960,000**	**$58,472,351**	**$58,753,631**	**$59,038,072**	**$59,323,736**	**$59,610,399**
Other Operating Revenues	$2,209,480	$2,235,687	$2,260,130	$2,285,423	$2,306,122	$2,327,389
Non-operating Revenues	$1,833,132	$911,382	$929,109	$947,191	$965,635	$984,448
Total	**$62,002,612**	**$61,619,419**	**$61,942,870**	**$62,270,687**	**$62,595,493**	**$62,922,237**

Operating and Maintenance (O&M) Expense

The water utility's budget includes $55.0 million in operating expenses for FY 2024. Total operating expenses are expected to increase approximately 5.7 percent per year based on the application of specific inflation factors to each budget line item. By the end of the five-year rate setting period, total operating expenses are expected to reach $72.4 million. **Table 25** shows projected operating expenses for the rate setting period by budget category.

Table 25. Operating Expenses by Expense Category, FY 2024 to FY 2029[6]

Expense Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Development Service/Permitting	$82,652	$91,417	$97,803	$104,669	$108,691	$112,868
Capital Improvements	$878,921	$1,107,485	$1,180,980	$1,259,543	$1,307,247	$1,356,774
General Service	$7,679,283	$8,068,523	$8,376,345	$8,647,193	$8,899,373	$9,159,024
Regulatory Compliance	$1,069,313	$1,123,346	$1,168,350	$1,208,250	$1,243,655	$1,280,107
Operations	$34,630,050	$37,038,990	$39,357,671	$41,809,170	$44,299,541	$46,954,434
Infrastructure Maintenance	$3,912,150	$4,172,515	$4,368,113	$4,557,851	$4,718,324	$4,873,139
Facilities Maintenance	$3,677,978	$4,000,803	$4,212,486	$4,426,305	$4,605,210	$4,766,733
Conservation	$567,994	$637,951	$676,824	$717,551	$743,707	$770,811
Customer Care	$2,513,710	$2,727,545	$2,853,388	$2,973,380	$3,068,087	$3,165,328
Total Operating	**$55,012,051**	**$58,968,574**	**$62,291,959**	**$65,703,913**	**$68,993,835**	**$72,439,218**

Other Obligations

Other obligations included in the financial plan are capital improvement projects funded by rates known as PAYGO (Pay As You Go), debt service payments, and reserve contributions made from rates.

Capital Improvement Projects

The City plans to spend an average of $18.2 million a year on capital projects during the rate setting period. $3.2 million on average of the total expenditures per year will be funded by capacity fees and grants. During the 5-year rate setting period, City staff indicated the City is in the process of conducting

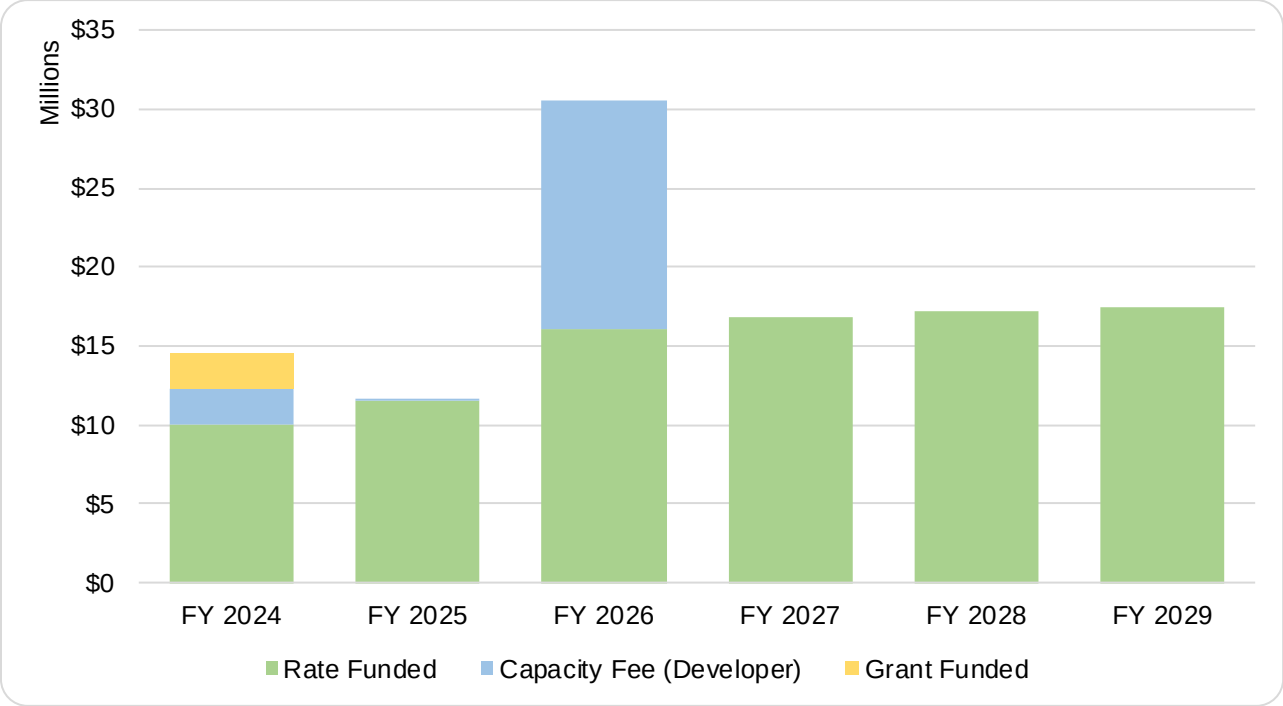
[6] City staff provided current year operating expenses by category; projections are based on individual line-item inflationary factors shown in Table 14

a capacity fee study, so capacity fee funded CIP is not included in the rate analysis. **Table 26** shows the City's scheduled capital improvement projects for the next five years by funding source. **Figure 6** graphically shows the capital plan by funding source, only PAYGO funded expenditure will impact customer rates.

Table 26. Rate Study CIP Expenses by Expense Type, FY 2024 to FY 2029[7]

CIP Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Rate Funded	$10,000,000	$11,489,919	$16,045,506	$16,805,125	$17,213,900	$17,430,600
Capacity Fee	$2,332,638	$150,000	$14,500,000	$0	$0	$0
Grant Funded	$2,273,708	$0	$0	$0	$0	$0
Total CIP	**$14,606,347**	**$11,639,919**	**$30,545,506**	**$16,805,125**	**$17,213,900**	**$17,430,600**

Figure 6. Rate Study CIP Expenses by Funding Source, FY 2024 to FY 2029



Debt Service and Coverage Ratios

The City's debt service schedule totals between $5.3 million and $5.6 million a year during the study period. Current debt obligations include rate refunded debt as well as capital leases. **Table 27** shows the annual debt service payments which are allocated to the water fund.

[7] City's 10-year CIP budget as well as input from staff was used for project cost, project type, and funding source

Table 27. Water Fund Debt Service Payments, FY 2024 to FY 2029[8]

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Principal	$2,585,736	$2,569,292	$2,700,067	$2,817,926	$2,946,626	$2,991,499
Interest	$3,011,505	$3,067,405	$2,878,945	$2,690,018	$2,502,877	$2,309,703
Total Debt Service	**$5,597,241**	**$5,636,697**	**$5,579,011**	**$5,507,945**	**$5,449,503**	**$5,301,202**

Table 28 shows the DSCR under the current finances detailed in the previous tables. Capital leases were removed from the DSCR calculation because they do not include a coverage requirement. To derive the DSCR, net revenue is divided by the total rate repaying debt service in each year.

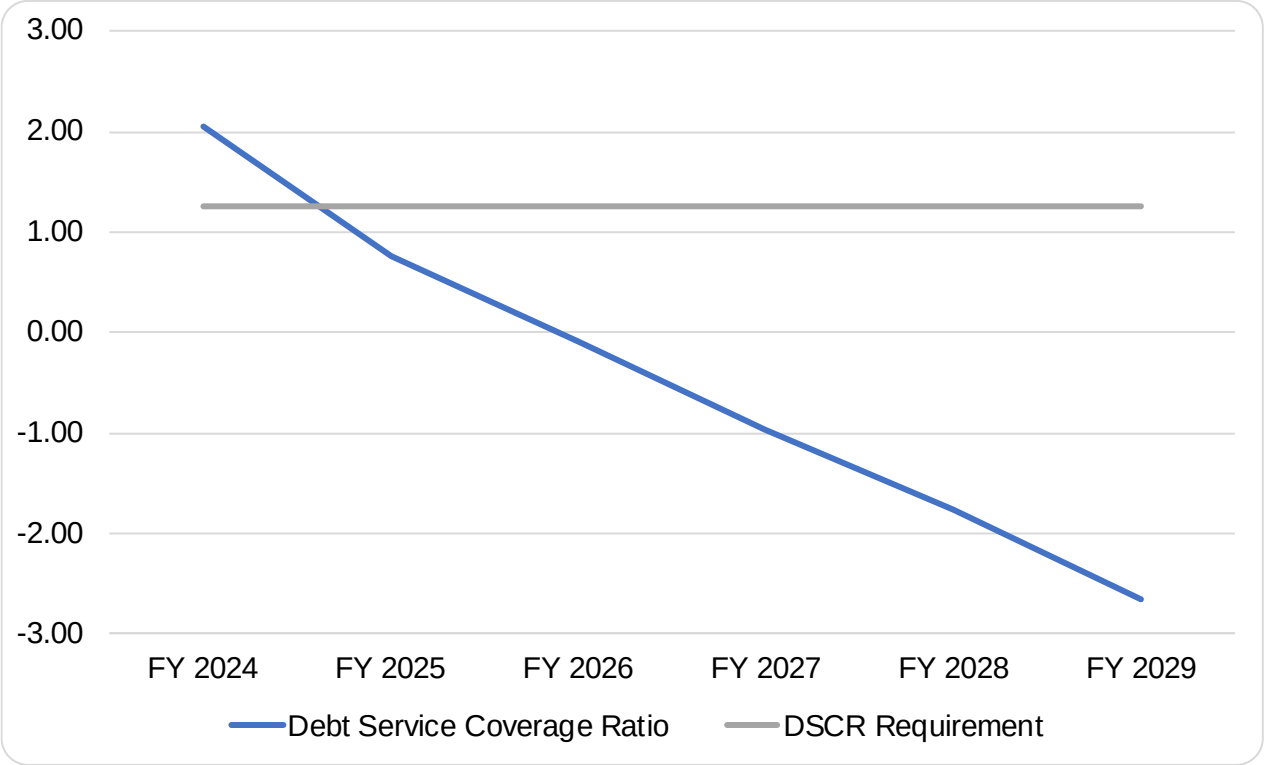
Table 28. Water Debt Service Coverage Ratio Calculation, FY 2024 to FY 2029

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Revenue	$62,002,612	$61,619,419	$61,942,870	$62,270,687	$62,595,493	$62,922,237
Total Operating Expense	$55,012,051	$58,968,574	$62,291,959	$65,703,913	$68,993,835	$72,439,218
Net Revenue	$6,990,561	$2,650,845	($349,089)	($3,433,226)	($6,398,341)	($9,516,981)
Total Non-Lease Debt Service	$3,398,915	$3,479,107	$3,542,931	$3,587,317	$3,634,265	$3,590,670
Debt Service Coverage Ratio	**2.06**	**0.76**	**-0.10**	**-0.96**	**-1.76**	**-2.65**

Under the current rates, the City will be in technical default beginning in FY 2025 as net revenues are not 125 percent greater than debt service payments. **Figure 7** graphically shows the projected debt service coverage ratios based on the current financial plan.

[8] City staff provided details of all current and planned debt service obligations

Figure 7. Debt Service Coverage Ratio Under Current Rates, FY 2024 to FY 2029



Reserves

The City must maintain an appropriate reserve balance to ensure the day-to-day operation will continue during emergencies and guarantee the future stability of the system. The City's financial goal is to build an appropriate level of cash reserves for each reserve fund included in the financial plan of this Study. The reserve target for the water utility is described below:

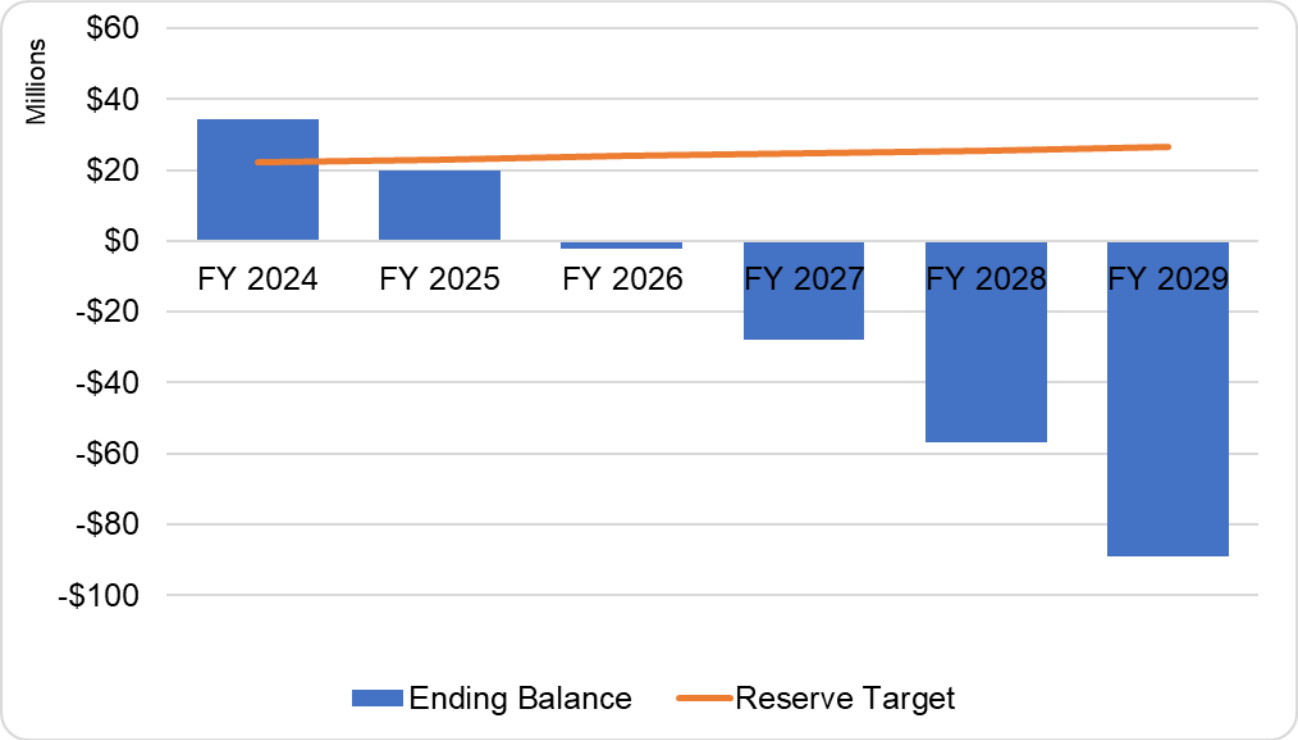
- **Operating Reserve**: three months of operating expenses plus annual depreciation

The reserve target at the end of the study period reaches $26.4 million. **Table 29** shows the City's reserve targets for FY 2024 through FY 2029 based on the current reserve policy. **Figure 8** displays the resulting cash balances versus the reserve target under the current rates. Reserve targets based on reserve policy shown in **Table 18** and operating, capital, and debt service totals shown in **Tables 25, 26, and 27**, respectively.

Table 29. Water Reserve Target, FY 2024 to FY 2029

Reserve Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Operating Reserve	$22,073,911	$23,063,042	$23,893,888	$24,746,876	$25,569,357	$26,430,703

Figure 8. Water Cash Balances and Reserve Target with Current Rates, FY 2024 to FY 2029



Financial Plan

Based on the projected total revenue and necessary costs to be recovered during the study period, RDN built a financial plan that will generate sufficient revenues for the day-to-day operation and annual PAYGO and make appropriate contributions to reserves. The City currently has a projected ending cash balance of $34.4 million in FY 2024. **Table 30** shows the status quo water pro forma with no revenue adjustments and the resulting ending balances based on the revenues and expenses outlined in this section.

Table 30. Status Quo Financial Pro Forma for City of Corona Water System, FY 2024 to FY 2029

Rate Increase		0.0%	0.0%	0.0%	0.0%	0.0%
Rate Month Implemented						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Cash Position Opening Balance	$ 43,004,670	$ 34,397,989	$ 19,922,218	$ (2,051,388)	$ (27,797,684)	$ (56,859,428)
Revenues						
Water Rate Revenue	$ 57,960,000	$ 58,472,351	$ 58,753,631	$ 59,038,072	$ 59,323,736	$ 59,610,399
Adjusted Water Rate Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ 2,209,480	$ 2,235,687	$ 2,260,130	$ 2,285,423	$ 2,306,122	$ 2,327,389
Non-Operating Revenue	$ 1,833,132	$ 911,382	$ 929,109	$ 947,191	$ 965,635	$ 984,448
Total Revenues	**$ 62,002,612**	**$ 61,619,419**	**$ 61,942,870**	**$ 62,270,687**	**$ 62,595,493**	**$ 62,922,237**
Operating Expenses	$ 55,012,051	$ 58,968,574	$ 62,291,959	$ 65,703,913	$ 68,993,835	$ 72,439,218
Net Operating Revenues	**$ 6,990,561**	**$ 2,650,845**	**$ (349,089)**	**$ (3,433,226)**	**$ (6,398,341)**	**$ (9,516,981)**
Current Rate Funded Debt Service	$ 5,597,241	$ 5,636,697	$ 5,579,011	$ 5,507,945	$ 5,449,503	$ 5,301,202
New Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Total Rate Funded Debt Service	**$ 5,597,241**	**$ 5,636,697**	**$ 5,579,011**	**$ 5,507,945**	**$ 5,449,503**	**$ 5,301,202**
Total Operating and Debt Service	**$ 60,609,292**	**$ 64,605,271**	**$ 67,870,971**	**$ 71,211,857**	**$ 74,443,337**	**$ 77,740,420**
Total Operating and Debt Net Revenues	**$ 1,393,319**	**$ (2,985,852)**	**$ (5,928,100)**	**$ (8,941,170)**	**$ (11,847,844)**	**$ (14,818,184)**
Capital Expenditure	$ 14,606,347	$ 11,639,919	$ 30,545,506	$ 16,805,125	$ 17,213,900	$ 17,430,600
Debt Proceeds Proposed	$ -	$ -	$ -	$ -	$ -	$ -
Debt Proceeds New	$ -	$ -	$ -	$ -	$ -	$ -
Capacity Fee	$ 2,332,638	$ 150,000	$ 14,500,000	$ -	$ -	$ -
Grants	$ 2,273,708	$ -	$ -	$ -	$ -	$ -
Cash	$ 10,000,000	$ 11,489,919	$ 16,045,506	$ 16,805,125	$ 17,213,900	$ 17,430,600
Net Income	$ (8,606,681)	$ (14,475,771)	$ (21,973,606)	$ (25,746,296)	$ (29,061,744)	$ (32,248,784)
Ending Balance	**$ 34,397,989**	**$ 19,922,218**	**($2,051,388)**	**($27,797,684)**	**($56,859,428)**	**($89,108,211)**

Table 31 shows the proposed water pro forma for the study period with the recommended revenue adjustments per year. All revenue adjustments will occur in January of the Fiscal Year. The proposed financial plan also includes a $50 million debt issuance in FY 2026 which will allow the City to accomplish their long-term capital plan. This debt issuance has additional debt service payments and coverage requirements, which were included in the revenue adjustments.

Table 31. Proposed Financial Pro Forma for City of Corona Water System, FY 2024 to FY 2029

Rate Increase		9.0%	9.0%	9.0%	9.0%	9.0%
Rate Month Implemented		1-Jan	1-Jan	1-Jan	1-Jan	1-Jan
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Cash Position Opening Balance	$ 43,004,670	$ 34,397,989	$ 22,553,474	$ 58,749,560	$ 44,012,195	$ 32,657,270
Revenues						
Water Rate Revenue	$ 57,960,000	$ 58,472,351	$ 58,753,631	$ 59,038,072	$ 59,323,736	$ 59,610,399
Adjusted Water Rate Revenue	$ -	$ 2,631,256	$ 8,169,692	$ 14,261,502	$ 20,959,391	$ 28,321,067
Other Operating Revenue	$ 2,209,480	$ 2,235,687	$ 2,260,130	$ 2,285,423	$ 2,306,122	$ 2,327,389
Non-Operating Revenue	$ 1,833,132	$ 911,382	$ 929,109	$ 947,191	$ 965,635	$ 984,448
Total Revenues	**$ 62,002,612**	**$ 64,250,675**	**$ 70,112,563**	**$ 76,532,189**	**$ 83,554,884**	**$ 91,243,303**
Operating Expenses	$ 55,012,051	$ 58,968,574	$ 62,291,959	$ 65,703,913	$ 68,993,835	$ 72,439,218
Net Operating Revenues	**$ 6,990,561**	**$ 5,282,101**	**$ 7,820,603**	**$ 10,828,277**	**$ 14,561,050**	**$ 18,804,085**
Current Rate Funded Debt Service	$ 5,597,241	$ 5,636,697	$ 5,579,011	$ 5,507,945	$ 5,449,503	$ 5,301,202
New Debt Service	$ -	$ -	$ -	$ 3,252,572	$ 3,252,572	$ 3,252,572
Total Debt Service	**$ 5,597,241**	**$ 5,636,697**	**$ 5,579,011**	**$ 8,760,516**	**$ 8,702,075**	**$ 8,553,774**
Total Operating and Debt Service	**$ 60,609,292**	**$ 64,605,271**	**$ 67,870,971**	**$ 74,464,429**	**$ 77,695,909**	**$ 80,992,992**
Net Revenues	**$ 1,393,319**	**$ (354,596)**	**$ 2,241,592**	**$ 2,067,760**	**$ 5,858,975**	**$ 10,250,311**
Capital Expenditure	$ 14,606,347	$ 11,639,919	$ 30,545,506	$ 16,805,125	$ 17,213,900	$ 17,430,600
Debt Proceeds Proposed	$ -	$ -	$ -	$ -	$ -	$ -
Debt Proceeds New	$ -	$ -	$ 50,000,000	$ -	$ -	$ -
Capacity Fee	$ 2,332,638	$ 150,000	$ 14,500,000	$ -	$ -	$ -
Grants	$ 2,273,708	$ -	$ -	$ -	$ -	$ -
Cash	$ 10,000,000	$ 11,489,919	$ (33,954,494)	$ 16,805,125	$ 17,213,900	$ 17,430,600
Net Income	$ (8,606,681)	$ (11,844,515)	$ 36,196,086	$ (14,737,365)	$ (11,354,925)	$ (7,180,289)
Ending Balance	**$ 34,397,989**	**$22,553,474**	**$ 58,749,560**	**$44,012,195**	**$32,657,270**	**$25,476,981**

Revenue Requirements

Table 32 displays the water utility's revenue requirements for FY 2024. In the rate design section, the proposed revenue adjustments will be applied to the cost of service-based rates which were designed considering the FY 2024 expenses. The total expense for each year is offset by other operating revenues and non-operating revenues to compute a pure portion of revenue requirements that need to be recovered from customers' rates. RDN proposes annual revenue adjustments of 9.0 percent FY 2025 through FY 2029 to reach the financial goals set by the City.

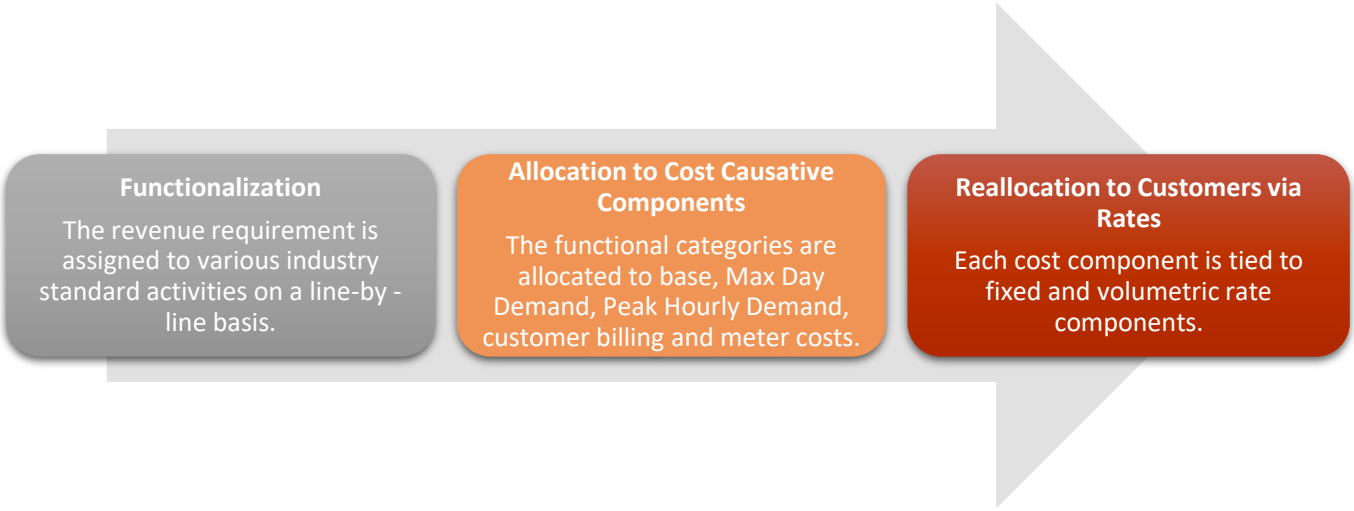
Table 32. Revenue Requirements for City of Corona Water Utility, FY 2024

Revenue Requirements	FY 2024
O&M Expenses	$55,012,051
Debt Service	$5,597,241
Capital Expenditures	$10,000,000
Other Operating Revenue	($2,209,480)
Non-Operating Revenue	($1,833,132)
Net Balance From Operations	($8,606,681)
Rate Revenue Requirement	**$57,960,000**

3.2 Cost of Service Analysis

The purpose of a Cost of Service (COS) analysis is to allocate costs among customers commensurate with their service requirements. RDN employed the "base-extra capacity" cost-of-service method promulgated in AWWA's M1, whereby costs are first allocated to individual functions, which are typical industry standard activities, then the costs of each function are distributed to appropriate cost causative components, which are defined by the cost driving elements. The results of the COS form a reasonable, equitable basis for designing rates. **Figure 9** displays a typical process for the COS analysis.

Figure 9. A Typical Flow for Cost of Service Analysis Process



Functionalization of Costs

Operating and capital costs are functionalized based on operating categories used in the City's budget and input from City staff with expertise on the system and utility industry knowledge. The functionalization of capital expenses is based on total water asset values, which represents a better overall estimate of systemwide needs versus just one year of capital expenditure. The functions of the water system for both operating and capital expenses include:

- Water Supply – costs associated with water procurement and purchases
- Pumping – costs associated with general pumping and energy use
- Storage – costs associated with water storage for distribution
- Treatment – costs associated with treating water
- Transmission and Distribution – costs associated with transmitting and distributing water to customers
- Hydrants – costs associated with the maintenance of fire hydrants
- Customer – costs associated with customer service and billing related tasks

- Meters – costs associated with the reading and maintenance of meters
- Conservation – costs associated with the City's conservation programs
- Administrative and General – costs associated with administrative and general functions

Costs and assets were functionalized based on industry standard budget determinations and input from staff. **Table 33** shows the amount and percentage of test year operating expenses allocated to each function. **Table 34** shows the amount and percentage of the City's fixed assets allocated to each function. Total assets were used as a proxy for the allocation of non-operating expenses because they represent the long-term investment in the system made by the City. A single year of non-operating expenses typically does not reflect an adequate ratio of overall system values.

Table 33. Percentage of Operating Costs Allocated to Standard Functions[9]

O&M Expense		
Category	**Allocation**	**Percent**
Total O&M	**$55,012,051**	**100.0%**
Water Supply	$19,940,381	36.2%
Transmission and Distribution	$3,912,150	7.1%
Pumping	$6,219,610	11.3%
Treatment	$3,704,500	6.7%
Customer	$2,513,710	4.6%
Conservation	$567,994	1.0%
Administrative and General	$18,153,706	33.0%

Table 34. Percentage of Non-operating Costs Allocated to Standard Functions

Non-Operating Expense		
Category	**Allocation**	**Percent**
Total Assets	**$368,110,138**	**100.0%**
Water Supply	$3,949,211	1.1%
Groundwater	$25,439,237	6.9%
Storage	$35,010,321	9.5%
Transmission and Distribution	$185,777,068	50.5%
Pumping	$72,736,794	19.8%
Treatment	$33,288,900	9.0%
Meters	$2,510,674	0.7%
Hydrants	$104,643	0.0%
Administrative and General	$9,293,290	2.5%

A COS analysis considers both the average quantity of water consumed (base costs) and the peak rate at which it is consumed (peaking or capacity costs as identified by maximum day and maximum hour demands). Peaking costs are costs that are incurred during peak times of consumption. Title 22 of the

[9] City staff provided allocations for all expenses and assets based on the standard categories shown

California Code of Regulations (CCR) requires the City of Corona to have enough source capacity to meet the Maximum Day Demand (MDD) at all times. There are additional costs associated with designing, constructing, operating, and maintaining facilities to meet peak demands. All current and future water facilities, including water mains, pump stations, reservoirs, wells, and treatment plants, are designed and constructed to meet peak demands. If deficiencies are found, the existing facilities get upsized, or a secondary line or pump is installed to meet the peaking demands. These peak demand costs should be allocated to those customers whose water usage patterns generate additional costs for the utility. In other words, not all customer classes and not all customers share the same responsibility for peaking related costs. For the system to provide adequate service to its customers at all times, it must be capable of meeting not only the annual volume requirements, but also the peak demand - the maximum rate at which water is consumed. Therefore, the capacities of the various facilities must meet the maximum coincidental demand of all customers.

Each water service facility within the system has an underlying average demand, exerted by the customers for whom the base cost component applies. For those facilities designed solely to meet average daily demand, 100% of the cost should go to the base cost component. Extra capacity requirements associated with demand in excess of average use consist of Max Day Demand and Peak Hourly Demand (PHD). Base demand and MDD demand were calculated based on historical customer usage for the most recent year that data was fully available, FY 2023. Base demand was calculated as the total demand divided by the number of days in a year. MDD was calculated by taking the highest use month, September, and dividing that by the number of days in the month, 30. Based on the MDD factor, RDN estimated the average hourly flow during the max day by multiplying it by a peaking factor of 1.5 (the lowest factor recommended by the State Board's Division of Drinking Water[10]) to compute a PHD factor. Functions that require capacity to perform at base and MDD levels were allocated based on the ratio of base demand compared to MDD, or 72.4 percent and 27.6 percent, respectively. Additionally, the costs associated with the functions which require extra capacity service requirements were distributed to the base, MDD, and PHD cost components at 58.6 percent, 22.3 percent, and 19.1 percent, respectively. **Table 35** shows the systemwide peaking factors based on customer use patterns as described.

[10] California Public Utilities Commission. Standard Practice for Determination of Water Supply Requirements, Standard Practice U-22. San Francisco. 2000

Table 35. System-Wide Peaking Factors

	Factor	Base	Max Day	Max Hour
Use		**31,606**	**43,648**	**70,525**
Base	1.00	100.0%	0.0%	0.0%
Max Day	1.38	72.4%	27.6%	0.0%
Max Hour	2.23	44.8%	17.1%	38.1%
Average Max Day/Max Hour		58.6%	22.3%	19.1%

The cost causative components include:

- **Source of Supply** – water purchase costs, groundwater procurement, pumping costs, etc.
- **Base** – delivering water to customers under average demand conditions
- **Maximum Day Demand (MDD)** – the costs of delivering water to customers on the day with the highest demand
- **Peaking Hourly Demand (PHD)** – the costs of delivering water to customers on the hour with the highest demand on highest day
- **Meters** – the costs of servicing and reading meters
- **Fire Protection Service** – the costs of providing water service for public and private fire protection services
- **Customer Service** – billing and other customer service-related costs
- **Conservation** – the cost to administer the City's conservation program

Water supply costs are allocated 100 percent to the Supply component as they relate to purchasing water from other agencies as well as groundwater. Storage costs are proportionally allocated between Base and Max Day based on the maximum day allocation.

Transmission and distribution and Pumping costs are proportionally allocated between Base, Max Day, and Peak Hour based on the Average Max Day/Peak Hour costs. These costs are allocated based on the average maximum day and maximum hour because transmission infrastructure is constructed to meet maximum day demand and distribution pipelines are constructed to meet maximum hour demand plus fire flow.

Treatment-related costs are allocated to source of supply as treatment costs are incurred based on the available water supply. Administrative and general costs are allocated to cost components based on the percentage of the functions allocated to the other cost categories.

Table 36 through **Table 39** show the percent and total value of functionalized operating costs and assets allocated to the cost causative components. Meter, fire protection, customer service, and conservation costs were allocated directly to their respective component.

Table 36. Percent of Operating Function Categories Allocated to Cost Components

O&M Expense									
Category	Total Allocation	Source of Supply	Base	MDD	PHD	Meters	Fire Protection	Customer Service	Conservation
Water Supply	$19,940,381	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission and Distribution	$3,912,150	0.0%	58.6%	22.3%	19.1%	0.0%	0.0%	0.0%	0.0%
Pumping	$6,219,610	0.0%	58.6%	22.3%	19.1%	0.0%	0.0%	0.0%	0.0%
Treatment	$3,704,500	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	$2,513,710	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Conservation	$567,994	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Administrative and General	$18,153,706	0.0%	39.2%	14.9%	12.7%	0.0%	0.0%	27.0%	6.1%

Table 37. Total of Operating Functional Categories Allocated to Cost Components

O&M Expense									
Category	Total Allocation	Source of Supply	Base	MDD	PHD	Meters	Fire Protection	Customer Service	Conservation
Water Supply	**$19,940,381**	$19,940,381	$0	$0	$0	$0	$0	$0	$0
Transmission and Distribution	**$3,912,150**	$0	$2,293,009	$873,675	$745,466	$0	$0	$0	$0
Pumping	**$6,219,610**	$0	$3,645,468	$1,388,985	$1,185,156	$0	$0	$0	$0
Treatment	**$3,704,500**	$3,704,500	$0	$0	$0	$0	$0	$0	$0
Customer	**$2,513,710**	$0	$0	$0	$0	$0	$0	$2,513,710	$0
Conservation	**$567,994**	$0	$0	$0	$0	$0	$0	$0	$567,994
Administrative and General	**$18,153,706**	$0	$7,114,990	$2,710,932	$2,313,112	$0	$0	$4,906,097	$1,108,574
Percent of Total	**100.0%**	**43.0%**	**23.7%**	**9.0%**	**7.7%**	**0.0%**	**0.0%**	**13.5%**	**3.0%**

Table 38. Percent of Non-Operating Function Categories Allocated to Cost Components

Non-Operating Expense									
Category	Total Allocation	Source of Supply	Base	MDD	PHD	Meters	Fire Protection	Customer Service	Conservation
Water Supply	$3,949,211	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Groundwater	$25,439,237	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Storage	$35,010,321	0.0%	72.4%	27.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission and Distribution	$185,777,068	0.0%	58.6%	22.3%	19.1%	0.0%	0.0%	0.0%	0.0%
Pumping	$72,736,794	0.0%	58.6%	22.3%	19.1%	0.0%	0.0%	0.0%	0.0%
Treatment	$33,288,900	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Meters	$2,510,674	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Hydrants	$104,643	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Administrative and General	$9,293,290	0.0%	61.6%	23.5%	12.6%	2.3%	0.1%	0.0%	0.0%

Table 39. Total of Non-Operating Functional Categories Allocated to Cost Components

Non-Operating Expense									
Category	Total Allocation	Source of Supply	Base	MDD	PHD	Meters	Fire Protection	Customer Service	Conservation
Water Supply	**$3,949,211**	$3,949,211	$0	$0	$0	$0	$0	$0	$0
Groundwater	**$25,439,237**	$25,439,237	$0	$0	$0	$0	$0	$0	$0
Storage	**$35,010,321**	$0	$25,351,115	$9,659,206	$0	$0	$0	$0	$0
Transmission and Distribution	**$185,777,068**	$0	$108,888,565	$41,488,396	$35,400,107	$0	$0	$0	$0
Pumping	**$72,736,794**	$0	$42,632,846	$16,243,840	$13,860,108	$0	$0	$0	$0
Treatment	**$33,288,900**	$33,288,900	$0	$0	$0	$0	$0	$0	$0
Meters	**$2,510,674**	$0	$0	$0	$0	$2,510,674	$0	$0	$0
Hydrants	**$104,643**	$0	$0	$0	$0	$0	$104,643	$0	$0
Administrative and General	**$9,293,290**	$0	$5,724,726	$2,181,218	$1,167,118	$211,416	$8,812	$0	$0
Percent of Total	**100.0%**	**17.0%**	**49.6%**	**18.9%**	**13.7%**	**0.7%**	**0.03%**	**0.0%**	**0.0%**

The non-operating expenses for the test year are made up of debt service payments and capital expenditures totaling approximately $15.6 million. Those costs are distributed to the cost components based on the final percentages shown in **Table 39,** above, which are based on the total asset values of water assets owned by the City. Water asset values represent the long-term investment in the City's water system and are proxy value for how a single year of non-operating expenses should be allocated. Asset values do not significantly fluctuate year over year as annual capital expenditures do, which ensures that cost categories are accurately represented. Operating allocations are based on the projected test year expenses and the total for each cost component reflect the percentages in **Table 37**. **Table 40** shows the projected test year expenses allocated to each cost component based on the percentages in **Table 37** and **Table 39**.

Table 40. Operating and Non-Operating Cost Allocation to Cost Components

Component	Operating Percentage	Operating Costs	Non-Operating Percentage	Non-Operating Costs
Total	**100.0%**	**$55,012,051**	**100.0%**	**$15,597,241**
Source of Supply	**43.0%**	$23,644,881	17.0%	$2,655,710
Base	**23.7%**	$13,053,467	49.6%	$7,736,851
MDD	**9.0%**	$4,973,593	18.9%	$2,947,872
PHD	**7.7%**	$4,243,734	13.7%	$2,136,663
Meters	**0.0%**	$0	0.7%	$115,338
Fire Protection	**0.0%**	$0	0.03%	$4,807
Customer Service	**13.5%**	$7,419,807	0.0%	$0
Conservation	**3.0%**	$1,676,568	0.0%	$0

Table 41 shows the cost allocation by cost causative components under the proposed financial plan before adjustments. Revenue offsets made up of non-operating revenues for FY 2024 shown in **Table 23** will be used to offset purchased water costs in the rate design section. Other operating revenues are allocated to each cost component based on the overall cost allocation percentages shown in the "percent of total" row.

Table 41. Rate Revenue Requirements for Test Year, FY 2024

Cost Allocation Summary	Total	Source of Supply	Base	MDD	PHD	Meters	Fire Protection	Customer Service	Conservation
O&M Revenue Requirements	$55,012,051	$23,644,881	$13,053,467	$4,973,593	$4,243,734	$0	$0	$7,419,807	$1,676,568
Non-Operating Revenue Requirements	$15,597,241	$2,655,710	$7,736,851	$2,947,872	$2,136,663	$115,338	$4,807	$0	$0
Total	**$70,609,292**	**$26,300,591**	**$20,790,318**	**$7,921,465**	**$6,380,397**	**$115,338**	**$4,807**	**$7,419,807**	**$1,676,568**
Percent of Total		37.2%	29.4%	11.2%	9.0%	0.2%	0.0%	10.5%	2.4%

Water systems provide two types of fire protection: public fire protection for firefighting, which is generally visible as hydrants on a street, and private fire protection which provides fire flow to building and other structure sprinkler systems for fire suppression within private improvements. To determine the share of total fire costs responsible to each, fire service must additionally be allocated between private and public fire connections. There are a total of 1,324 private fire connections and public fire connections total 8,537 meters. The allocation of fire costs is based on the ratio of equivalent fire meters shown in **Table 21**. City staff confirmed that public fire lines were connected to 6" lines, thus, 80.8 percent of the allocation is for public fire and 19.2 percent for private fire. **Table 42** shows the percentage of fire costs allocated to each customer class based on potential fire flow. Public fire costs are reallocated to the meter component of the cost allocation.

Table 42. Allocation of Fire Costs

Customer Class	Equivalent Meters	Percent	Total Fire Allocation	Allocation by Class
Private Fire	225,638	19.2%		$203,083
Public Fire	950,261	80.8%		$859,343
	1,175,899.2		**$1,062,426**	

Because they are a function of system capacity, base and peak costs are also reallocated to the meter component at a rate of 75 percent for base and 50 percent for the peak costs which will help stabilize revenues by increasing the fixed revenue collection. Utilities invest in,

and continuously maintain, facilities to provide capacity to meet all levels of water consumption, including average and peak demand. These costs must be recovered regardless of the amount of water used during a given period. Thus, peaking costs, along with base delivery costs and fixed water system costs to meet average demand, are generally considered as fixed water system costs. To balance affordability and revenue stability, it is a common practice that a portion of the base costs and/or peaking costs are recovered in the monthly service charge, along with customer-related costs and meter-related costs. This allocation allows the City to maintain an overall fixed rate revenue percentage of 43.9 percent of the total revenues, which was a target level for increasing revenue stability. **Table 43** shows the total cost allocation by cost category that will be used to allocate costs to each customer. Other operating revenue and net balances are applied based on the overall percentages allocated to each cost category in the percent of total line. Non-operating revenues are comprised of interest on investments and are applied directly to offset the cost of variable rates.

Table 43. Final Cost of Service Allocations with all Adjustments

Cost Allocation Summary	Total	Source of Supply	Base	MDD	PHD	Meters	Fire Protection	Customer Service	Conservation	Private Fire	Revenue Offset
O&M Revenue Requirements	$55,012,051	$23,644,881	$13,053,467	$4,973,593	$4,243,734	$0	$0	$7,419,807	$1,676,568	$0	$0
Non-Operating Revenue Requirements	$15,597,241	$2,655,710	$7,736,851	$2,947,872	$2,136,663	$115,338	$4,807	$0	$0	$0	$0
Total	**$70,609,292**	**$26,300,591**	**$20,790,318**	**$7,921,465**	**$6,380,397**	**$115,338**	**$4,807**	**$7,419,807**	**$1,676,568**	**$0**	**$0**
Percent of Total		37.2%	29.4%	11.2%	9.0%	0.2%	0.0%	10.5%	2.4%	0.00%	0.0%
Other Operating Revenue	($2,209,480)	($822,988)	($650,563)	($247,876)	($199,653)	($3,609)	($150)	($232,178)	($52,463)	$0	$0
Non-Operating Revenue	($1,833,132)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,833,132)
Net Balance From Operations	($8,606,681)	($3,205,821)	($2,534,165)	($965,560)	($777,717)	($14,059)	($586)	($904,412)	($204,360)	$0	$0
Rate Revenue Requirement	**$57,960,000**	**$22,271,781**	**$17,605,590**	**$6,708,029**	**$5,403,027**	**$97,670**	**$4,071**	**$6,283,217**	**$1,419,746**	**$0**	**($1,833,132)**
Adjustments											
Re-Allocation of Peaking and Base		$0	($13,204,192)	($3,354,015)	($2,701,514)	$19,259,721	$0	$0	$0	$0	$0
Re-Allocation to Fire Protection		$0	$0	$0	$0	($1,058,355)	$1,058,355	$0	$0	$0	$0
Re-Alignment of Public and Private Fire		$0	$0	$0	$0	$0	($203,083)	$0	$0	$203,083	$0
Final Cost Allocation	**$57,960,000**	**$22,271,781**	**$4,401,397**	**$3,354,015**	**$2,701,514**	**$18,299,036**	**$859,343**	**$6,283,217**	**$1,419,746**	**$203,083**	**($1,833,132)**

Allocation to Units

The final step of the COS analysis is to allocate the cost causative components back to the customers. In order to perform this, unit values were determined for each cost component. **Table 48** shows the number of systemwide units under each category. Equivalent meters are determined by multiplying the total meters by their equivalent meter value. **Table 44** shows the meters currently connected to the water system and the number of equivalent meters based on AWWA meter equivalency factors.

Table 44. Total Equivalent Meters Used for Cost Allocation

Meter Size	Number of Meters	Equivalance Factor	Total Equivalent Meters
5/8"	5,561	1.00	5,561
3/4"	28,990	1.50	43,485
1"	7,141	2.50	17,853
1 1/2"	1,299	5.00	6,495
2"	1,253	8.00	10,024
3"	110	17.50	1,925
4"	162	31.50	5,103
6"	509	80.00	40,720
8"	494	140.00	69,160
10"	112	210.00	23,520
Total	**45,631**		**223,846**

All use categories (Water Use, Max Month, Average Day, Max Day, and Peak Hourly) were calculated based on actual (billed) customer use and are expressed in hcf. As previously described, average day demand constitutes the entire year of use divided by the number of days in a year. Max day demand takes the use during the highest use month (September) and divides that by the number of days in the month (30). Peak hourly demand is estimated by taking the difference between average day and max day demand and multiplying the result by a factor of 1.5. This results in the total capacity, with extra capacity calculated by subtracting the average daily use from the total capacity for either max day or max hour. **Table 45** shows the water use values used to calculate units for the cost of service allocation. **Table 46** shows the percent of total peak costs allocated to each tier based on the total capacity difference and extra capacity within that tier based on actual use patterns.

Table 45. Total Use and Peak Values used for Cost Allocation

Customer Class	Annual Use (hcf)	Daily Potable Use	Max Day			Peak Hour		
			Capacity Factor	Total Capacity	Extra Capacity	Capacity Factor	Total Capacity	Extra Capacity
Residential Single Family - Potable	7,533,472	20,640	1.36	28,103	7,463	2.04	42,154	14,051
Residential Multi-Family - Potable	1,173,134	3,214	1.12	3,599	385	1.68	5,399	1,800
Commercial - Potable	1,054,265	2,888	1.21	3,498	609	1.82	5,247	1,749
Governmental - Potable	173,504	475	1.45	688	212	2.17	1,032	344
Industrial - Potable	369,960	1,014	1.25	1,271	258	1.88	1,907	636
Residential Single Family - Landscape	30,867	85	1.53	129	45	2.29	194	65
Residential Multi-Family - Landscape	31,755	87	1.70	148	61	2.56	222	74
Commercial - Landscape	845,627	2,317	1.58	3,667	1,350	2.37	5,500	1,833
Governmental - Landscape	296,537	812	1.61	1,311	499	2.42	1,967	656
Industrial - Landscape	26,955	74	1.49	110	36	2.24	165	55
Commercial - Hydrant	-	-	-	-	-	-	-	-
Governmental - Hydrant	-	-	-	-	-	-	-	-
Public Fire	-	-	-	1,123	1,123	-	6,738	5,615
Total	**11,536,076**	**31,606**		**43,648**	**12,042**		**70,525**	**26,877**

Table 46. Tier Use and Peak Values used for Cost Allocation[11]

Tier	Annual Use (hcf)	Daily Potable Use	Max Day			Peak Hour			Percent of Peak Costs
			Capacity Factor	Total Capacity	Extra Capacity	Capacity Factor	Total Capacity	Extra Capacity	
Tier 1	3,990,752	10,934	1.07	11,701	767	1.61	17,551	5,850	13.7%
Tier 2	5,756,614	15,772	1.58	24,943	9,172	2.37	37,415	12,472	61.5%
Tier 3	1,133,262	3,105	1.68	5,203	2,098	2.51	7,805	2,602	13.6%
Tier 4	655,449	1,796	2.04	3,665	1,869	3.06	5,497	1,832	11.3%
Total	**11,536,076**	**31,606**		**45,512**	**13,906**		**68,268**	**22,756**	**100%**

The number of bills in one year (the number of accounts multiplied by 12) serves as the basis for distributing billing and customer service costs associated with meter reading, customer billing and collection, and other customer services costs. The number of equivalent meters is used to distribute meter related service costs. Fire flow and duration estimates from the M1 Manual were utilized to allocate public fire costs to each customer class. **Table 47** shows the total fire flow by customer class, where the total customers in each class were multiplied by the total flow and duration.

[11] Note that the differences in capacity for each tier are different than the overall capacity differences within a customer class because of the volatility of use in the upper tiers, so the ratio of capacity is used to apply costs to each tier.

Table 47. Estimated Fire Flow by Customer Class

Fire Service Demands by Customer Class				HCF
Customer Class	Customers	Max Fire Flow	Duration	Fire Service Demands
Residential Single Family - Potable	37,167	1,500	120	8,943,930
Residential Multi-Family - Potable	3,867	2,500	120	1,550,936
Commercial - Potable	1,549	3,000	240	1,491,016
Governmental - Potable	156	3,000	240	150,160
Industrial - Potable	649	3,500	240	728,824
Residential Single Family - Landscape	33	1,500	240	15,882
Residential Multi-Family - Landscape	10	2,500	240	8,061
Commercial - Landscape	567	3,000	240	545,775
Governmental - Landscape	231	3,000	240	222,353
Industrial - Landscape	24	3,500	240	26,952
Commercial - Hydrant	52	3,000	240	50,053
Total FP Units	**44,305**			**13,733,944**

Table 48 shows the sum of systemwide units used to derive unit costs for each cost category.

Table 48. Cost of Service Units

Unit	Count of Units	Count Less Fire Allocation
Bills	547,573	547,573
Equivalent Meters	223,846	85,778
Water Use	11,536,076	11,536,076
Max Month	1,277,061	1,277,061
Average Day	31,606	31,606
Max Day	43,648	42,525
Max Day Extra	12,042	10,919
Peak Hourly	70,525	63,787
Peak Hour Extra	26,877	21,262
Fire Flow	13,733,944	-

Table 49 shows the total cost allocation by cost component divided by the corresponding unit values to develop a unit cost for each. Max Day Demand and Peak Hourly Demand costs are divided by the extra demand at each level to account for the additional use in that category and applied to each class and tier.

Table 49. Rate Revenue Requirements Divided by the Corresponding Units

	Total	Source of Supply	Base	MDD	PHD
Rate Revenue Requirement	$57,960,000	$22,271,781	$4,401,397	$3,354,015	$2,701,514
Units		11,536,076	11,536,076	10,919	21,262
Unit Cost		**$1.93**	**$0.38**	**$307.16**	**$127.06**

	Meters	Customer Service	Conservation	Private Fire	Revenue Offset
Rate Revenue Requirement	$18,299,036	$6,283,217	$1,419,746	$203,083	($1,833,132)
Units	85,778	547,573	11,536,076	-	11,536,076
Unit Cost	**$213.33**	**$11.47**	**$0.12**	**$203,083**	**($0.16)**

	Public Fire Indirect
Rate Revenue Requirement	$859,343
Units	13,733,944
Unit Cost	**$0.06**

Allocation to Customer Classes

The City currently maintains 13 distinct customer classes, though each individual customer receives a water budget, so rates are determined based on the total cost of service and divided by the requirements of each customer. The total units of service by customer class are shown in **Table 50. Table 51** shows the cost of service allocated to each customer class based on the units of service. The total rate revenue requirements which need to be recovered from customers is also shown, this amount includes the cost of service allocation and the non-operating revenues (offsets) which are applied directly to the variable rates. The total revenue requirements reflect the final cost allocation in **Table 43**Table 43.

Table 50. Unit of Service by Customer Class

	$1.93	$0.38	$307.16	$127.06	$213.33	$203,082.89	$11.47	$0.12	($0.16)	$0.06
Customer Class	**Source of Supply**	**Base**	**MDD**	**PHD**	**Meters**	**Private Fire**	**Customer Service**	**Conservation**	**Revenue Offset**	**Public Fire Indirect**
Residential Single Family - Potable	7,533,472	7,533,472	7,463	14,051	60,107		446,004	7,533,472	7,533,472	8,943,930
Residential Multi-Family - Potable	1,173,134	1,173,134	385	1,800	8,757		46,404	1,173,134	1,173,134	1,550,936
Commercial - Potable	1,054,265	1,054,265	609	1,749	7,343		18,588	1,054,265	1,054,265	1,491,016
Governmental - Potable	173,504	173,504	212	344	1,126		1,872	173,504	173,504	150,160
Industrial - Potable	369,960	369,960	258	636	3,089		7,788	369,960	369,960	728,824
Residential Single Family - Landscape	30,867	30,867	45	65	127		396	30,867	30,867	15,882
Residential Multi-Family - Landscape	31,755	31,755	61	74	80		121	31,755	31,755	8,061
Commercial - Landscape	845,627	845,627	1,350	1,833	2,986		6,804	845,627	845,627	545,775
Governmental - Landscape	296,537	296,537	499	656	886		2,772	296,537	296,537	222,353
Industrial - Landscape	26,955	26,955	36	55	144		288	26,955	26,955	26,952
Commercial - Hydrant	0	0	0	0	1,100		624	0	0	50,053
Governmental - Hydrant	0	0	0	0	35		24	0	0	0
Private Fire						138,068	15,888			
Total	**11,536,076**	**11,536,076**	**10,919**	**21,262**	**85,778**	**138,068**	**547,573**	**11,536,076**	**11,536,076**	**13,733,944**

Table 51. Cost of Service by Customer Class

Customer Class	Total	Source of Supply	Base	MDD	PHD	Meters	Private Fire	Customer Service	Conservation	Revenue Offset	Public Fire Indirect
Residential Single Family - Potable	**$39,726,386**	$14,544,273	$2,874,271	$2,292,453	$1,785,314	$12,822,652	$0	$5,117,751	$927,145	-$1,197,101	$559,628
Residential Multi-Family - Potable	**$5,514,984**	$2,264,876	$447,590	$118,355	$228,660	$1,868,028	$0	$532,471	$144,378	-$186,416	$97,043
Commercial - Potable	**$4,682,182**	$2,035,385	$402,237	$187,170	$222,204	$1,566,379	$0	$213,291	$129,748	-$167,527	$93,294
Governmental - Potable	**$774,871**	$334,970	$66,198	$65,248	$43,693	$240,103	$0	$21,481	$21,353	-$27,571	$9,396
Industrial - Potable	**$1,796,023**	$714,252	$141,152	$79,166	$80,764	$658,978	$0	$89,365	$45,531	-$58,788	$45,603
Residential Single Family - Landscape	**$124,671**	$59,592	$11,777	$13,682	$8,202	$26,986	$0	$4,544	$3,799	-$4,905	$994
Residential Multi-Family - Landscape	**$119,567**	$61,307	$12,116	$18,823	$9,420	$17,152	$0	$1,384	$3,908	-$5,046	$504
Commercial - Landscape	**$3,321,829**	$1,632,585	$322,635	$414,729	$232,954	$637,005	$0	$78,074	$104,071	-$134,374	$34,150
Governmental - Landscape	**$1,146,235**	$572,500	$113,139	$153,195	$83,296	$189,011	$0	$31,808	$36,495	-$47,121	$13,913
Industrial - Landscape	**$115,268**	$52,040	$10,284	$11,192	$7,006	$30,720	$0	$3,305	$3,317	-$4,283	$1,686
Commercial - Hydrant	**$244,849**	$0	$0	$0	$0	$234,557	$0	$7,160	$0	$0	$3,132
Governmental - Hydrant	**$7,742**	$0	$0	$0	$0	$7,467	$0	$275	$0	$0	$0
Private Fire	**$385,393**	$0	$0	$0	$0	$0	$203,083	$182,310	$0	$0	$0
Total	**$57,960,000**	**$22,271,781**	**$4,401,397**	**$3,354,015**	**$2,701,514**	**$18,299,036**	**$203,083**	**$6,283,217**	**$1,419,746**	**($1,833,132)**	**$859,343**

3.3 Water Rate Design

RDN proposes the following adjustments to customer water rate structures:

- Adjusting rates annually by the recommended revenue adjustments of 9.0 percent per year
- Increasing the fixed proportion of rate collection
- Reducing the indoor allocation based on State regulations
- Removing the highest cost tier to simplify the rate structure

The water rates have two components: 1) a fixed monthly service charge and 2) volumetric rates. Customers must pay the fixed charge regardless of the water use. In addition, the customers pay volumetric rates based on the volume of water use.

1. **Fixed monthly service charge**: the rates are established based on the size of the meter at the property receiving water service and are calculated to recover a portion of the City's fixed costs, such as water facilities repairs and replacements, meter reading, and customer service.
2. **Variable rates**: the rates are calculated based on the cost of water supplies, the cost of managing the City's water resources at regular and peak use and distributing water throughout the system to customers. The remaining fixed costs that are not recovered via fixed charges are also recovered from variable charges. The rates are billed per hundred cubic feet.

Together, the two components (fixed and variable) are calculated to recover the proportionate cost of providing water service attributable to each customer. **Table 52** shows the costs which are allocated to either fixed or variable rates. The revenue offset is made up of non-operating revenues which will be collected in the test year and primarily includes interest.

Table 52. Allocation of Fixed and Variable Costs[12]

Expense Category	Fixed	Variable
Source of Supply		$22,271,781
Base		$4,401,397
MDD		$3,354,015
PHD		$2,701,514
Meters	$18,299,036	
Private Fire	$203,083	
Public Fire	$859,343	
Customer Service	$6,283,217	
Conservation		$1,419,746
Revenue Offset		-$1,833,132

Monthly Fixed Charge

All meter costs are divided by the number of equivalent meters using the AWWA ratio discussed in the Key Assumptions section to compute the unit cost for each cost component. Customer service costs are simply divided by the number of bills since the service requirements of this cost type are the same regardless of the meter size installed on a property. **Table 53** shows the total costs allocated to each cost category, the number of units for the category, and the cost for a year and a month of service for each cost unit. The resulting monthly unit costs are used to calculate the fixed customer rates.

Table 53. Fixed Cost Components Divided by Number of Units

	Cost	Units	Cost per Unit	Cost per Month
Meter and Public Fire	$19,158,379	85,778	$223.35	$18.61
Service	$6,283,217	45,631	$137.70	$11.47

Table 54 shows the monthly fixed charge calculation by meter size for water service customer connections.

[12] Revenue offsets are the direct use of non-operating revenues shown in table 23 to offset variable rates

Table 54. Monthly Water Service Fixed Charge Calculation[13]

Meter Size	Meter Charge		Meter Ratio		Total Meter		Customer Service		Monthly Rate
5/8"	$18.61	x	1.00	=	$18.61	+	$11.47	=	$30.09
3/4"	$18.61	x	1.50	=	$27.92	+	$11.47	=	$39.39
1"	$18.61	x	2.50	=	$46.53	+	$11.47	=	$58.01
1 1/2"	$18.61	x	5.00	=	$93.06	+	$11.47	=	$104.54
2"	$18.61	x	8.00	=	$148.90	+	$11.47	=	$160.37
3"	$18.61	x	17.50	=	$325.72	+	$11.47	=	$337.19
4"	$18.61	x	31.50	=	$586.29	+	$11.47	=	$597.76
6"	$18.61	x	80.00	=	$1,488.99	+	$11.47	=	$1,500.47
8"	$18.61	x	140.00	=	$2,605.73	+	$11.47	=	$2,617.21
10"	$18.61	x	210.00	=	$3,908.60	+	$11.47	=	$3,920.08

The proposed monthly fixed charge before revenue adjustments for the base equivalent meter (5/8 inch) is $30.09 per month.

The proposed five-year monthly fixed charges with revenue adjustments applied for all water customers are shown in **Table 55.** FY 2025 rates are based on the cost of service rates times the revenue adjustment.

Table 55. Proposed 5-year Fixed Charge Schedule

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Proposed Adjustment	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**
Meter Size	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
5/8"	$32.79	$35.75	$38.96	$42.47	$46.29
3/4"	$42.94	$46.80	$51.02	$55.61	$60.61
1"	$63.23	$68.92	$75.12	$81.88	$89.25
1 1/2"	$113.94	$124.20	$135.38	$147.56	$160.84
2"	$174.81	$190.54	$207.69	$226.38	$246.75
3"	$367.54	$400.62	$436.67	$475.97	$518.81
4"	$651.56	$710.20	$774.12	$843.79	$919.74
6"	$1,635.51	$1,782.70	$1,943.15	$2,118.03	$2,308.65
8"	$2,852.76	$3,109.51	$3,389.36	$3,694.40	$4,026.90
10"	$4,272.88	$4,657.44	$5,076.61	$5,533.51	$6,031.52

Monthly Fire Fixed Charge

All meter costs are divided by the number of equivalent meters using the AWWA fire ratio discussed in the Key Assumptions section to compute the unit cost for each cost component. Customer service costs

[13] Note that some calculations may be impacted by rounding to two decimal points

are simply divided by the number of bills since the service requirements of this cost type are the same regardless of the meter size installed on a property. **Table 56** shows the total costs allocated to each cost category, the number of units for the category, and the cost for a year and a month of service for each cost unit. The resulting monthly unit costs are used to calculate the fixed customer rates.

Table 56. Fixed Cost Components Divided by Number of Units

	Cost	Units	Cost per Unit	Cost per Month
Meter	$203,083	138,068	$1.47	$0.12
Service	$6,283,217	45,631	$137.70	$11.47

Table 57 shows the monthly fixed charge calculation by meter size for water service customer connections. FY 2025 rates are based on the cost of service rates times the revenue adjustment.

Table 57. Monthly Water Service Fixed Charge Calculation[14]

Meter Size	Meter Charge		Meter Ratio		Total Meter		Customer Service		Monthly Rate
5/8"	$0.12	x	1.00	=	$0.12	+	$11.47	=	$11.60
3/4"	$0.12	x	1.00	=	$0.12	+	$11.47	=	$11.60
1"	$0.12	x	1.00	=	$0.12	+	$11.47	=	$11.60
1 1/2"	$0.12	x	6.19	=	$0.76	+	$11.47	=	$12.23
2"	$0.12	x	17.98	=	$2.20	+	$11.47	=	$13.68
3"	$0.12	x	38.32	=	$4.70	+	$11.47	=	$16.17
4"	$0.12	x	111.31	=	$13.64	+	$11.47	=	$25.12
6"	$0.12	x	237.21	=	$29.08	+	$11.47	=	$40.55
8"	$0.12	x	426.58	=	$52.29	+	$11.47	=	$63.76
10"	$0.12	x	689.04	=	$84.46	+	$11.47	=	$95.93

The proposed monthly fixed charge for the base equivalent meter (5/8 inch) is $11.60 per month.

The proposed five-year monthly fixed charges for all water customers are shown in **Table 58:**

[14] Note that some calculations may be impacted by rounding to two decimal points

Table 58. Proposed 5-year Fixed Charge Schedule

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Proposed Adjustment	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
5/8"	$12.64	$13.78	$15.02	$16.37	$17.84
3/4"	$12.64	$13.78	$15.02	$16.37	$17.84
1"	$12.64	$13.78	$15.02	$16.37	$17.84
1 1/2"	$13.33	$14.53	$15.84	$17.27	$18.82
2"	$14.91	$16.25	$17.71	$19.31	$21.05
3"	$17.63	$19.21	$20.94	$22.83	$24.88
4"	$27.38	$29.84	$32.53	$35.46	$38.65
6"	$44.20	$48.18	$52.51	$57.24	$62.39
8"	$69.50	$75.76	$82.57	$90.01	$98.11
10"	$104.57	$113.98	$124.24	$135.42	$147.61

Variable Water Rates

Variable rates are designed based on variable costs such as water purchases, conservation, treatment, and base and peak delivery costs. The current rate structure was generally maintained to mitigate rate impacts, except the indoor budgets for residential customers was reduced based on the per capita water use standards being lowered by the State. Variable rates are made up of a number of cost components, all derived individually for each customer class: Water Supply, Base Costs, Peaking Costs, and Conservation Costs. Water supply costs are offset by the City's non-operating revenues.

Water Supply

It is assumed that the City will utilize cheaper water sources before more expensive ones. The City's cheapest water source is locally produced groundwater while purchased water is more expensive. The City's available supply and costs are shown in **Table 59**. Additional supply costs identified in the cost of service analysis are included in each source based on the percentage of the total purchase costs. The unit cost for each water source is developed by dividing the total supply cost by the total available supply.

Table 59. Available Water Supply and Costs[15]

Water Source	Produced Supply (hcf)	Water Loss (hcf)	Available Supply	Allocated Cost	Cost per hcf
Local Production	5,068,012	506,801	4,561,211	$6,360,210	$1.39
Purchased Water	7,672,352	697,487	6,974,865	$15,911,571	$2.28

Proposed Tier Widths

[15] Projected water supply costs and projected availability were provided by City engineering staff

The following formula displays a typical indoor water budget calculation for residential customers. RDN recommends that Gallons per Capita per Day (GPCD) should be reduced from 55 GPCD to 47 GPCD under the proposed rate structure to be consistent with the State upcoming requirements under AB 1668 and SB 606.

Indoor Water Budget (Residential Customers)

$$= \frac{\boldsymbol{GPCD}}{\boldsymbol{748\ gallons/hcf}} \times \boldsymbol{Household\ Size} \times \#\ \boldsymbol{of\ Dwelling\ Units} \times \boldsymbol{Days\ of\ Service}$$

Where:

GPCD – Gallons per Capita per Day, currently set at 55. RDN recommends setting GPCD at 47 under the proposed rates.

Household Size – Number of residents per dwelling unit, set at 4 for SFR customers unless a customer variance has been requested. The default household size for the proposed rates is set at 4 for SFR customers and 2 for MFR customers.

Dwelling Units – The number of dwelling units served by the meter. For example, a SFR customer's number of dwelling unit is one.

Days of Service – Number of days of service varies with each billing cycle for each customer. The actual number of days of service will be applied to calculate the indoor water budget for each billing cycle.

748 is the conversion unit from gallons to a billing unit of one hundred cubic feet currently used by the City.

When using these default numbers to calculate a hypothetical SFR customer's indoor water budget under the current rates in a hypothetical month (30 billing days), the water budget for this customer is 8.8 hcf a month. Decimal points, or portions of hcf are rounded up. In this hypothetical example, the calculated budget is 8.8 hcf, rounded up to 9 hcf.

Example for a **SFR Indoor Water Budget (Current)**

$$= \frac{55\ GPCD}{748\ gallons/hcf} \times\ 4\ persons\ \times 1\ unit\ \times 30\ days = 8.8\ hcf$$

RDN recommends reducing GPCD from 55 to 47 for the proposed rate structure. The following equation shows the proposed indoor allocation.

*Example for a **SFR Indoor Water Budget (Proposed)***

$$= \frac{47\ GPCD}{748\ gallons/hcf} \times 4\ persons\ \times 1\ unit\ \times 30\ days = 7.5\ hcf$$

The data on the number of dwelling units for all MFR customers provided by staff and used in the same equation. The household size for MFR customers is set at 2. The proposed indoor allocation for a hypothetical MFR customer with an apartment complex with 20 units is computed as follows:

*Example for a **MFR Indoor Water Budget (Proposed)***

$$= \frac{47\ GPCD}{748\ gallons/hcf} \times 2\ persons\ \times 20\ units\ \times 30\ days = 75.4\ hcf$$

Under the current and proposed rate structure, residential customers' outdoor water (Tier 2) budgets are calculated in the formula below.

Outdoor Water Budget for Residential Customers

$$= \frac{\boldsymbol{Landscape\ Area\ (Irrigable)}^{16} \times \frac{\boldsymbol{ETO}^{17}}{\boldsymbol{12\ in/ft}}}{\boldsymbol{100\ sf/hcf}} \times \boldsymbol{LF} \times \boldsymbol{DF}$$

Where:

SFR customers' irrigable area is equal to the actual irrigable area of each residential customer's parcel.

Landscape Factor (LF) is set to 80% to the amount of water needed for irrigation to encourage conservation. This is consistent with the State of California Code of Regulations Title 23, Section 491 and an expected parameter to be used for LF under Assembly Bill No. 1668 (AB 1668) and Senate Bill No. 606 (SB 606), approved in May, 2018.

Drought Factor (DF) is currently set at 1. The City may apply this additional parameter to the equation if the State mandates reduction of water usage due to drought.

*Example for **Outdoor Water Budget** for a **Residential Customer (Current and Proposed)** with 2,135 sf. Irrigable Landscape Area when ETO @ 10 inch*

$$= \frac{2{,}135 \times \frac{10}{12\ in/ft}}{100\ sf/hcf} \times 0.8 \times 1.0 = 14.2\ hcf$$

*Example for **Outdoor Water Budget** for an **Residential Customer (Current and Proposed)** with 10,000 sf. Parcel Size with ETO @ 10 inch*

$$= \frac{10{,}000 \times \frac{10}{12\ in/ft}}{100\ sf/hcf} \times 0.8 \times 1.0 = 66.7\ hcf$$

[16] *Landscape Area (or Irrigable Area in square feet) is the measured irrigable landscape area served by a customer's meter*

[17] *Evapotranspiration (ET0) is measured in inches of water during the billing period based on actual ET from CIMIS weather station # 044.*

Commercial water budgets are based on a 3-year rolling average of historical use.

Use which is above a customer's water budget is included in tier 3 and tier 4 for residential customers and tier 2 and tier 3 for all other customers. The allocation to each tier is based on a customer's total water budget. The first tier above the proposed water budget contains as much water as 50 percent of the customer's total water budget. The highest tier includes all water use which is greater than 150 percent of the total budget. The tier price for tier 1 for non-residential customers is equal to the tier 2 price of residential customers. **Table 60** shows the tier allocations for each customer class as described.

Table 60. Tier Width Allocations by Customer Class

Customer Class	Tier Definition
Residential	
Tier 1	Indoor Budget
Tier 2	Outdoor Budget
Tier 3	101-150% of Budget
Tier 4	Over 150% of Budget
Landscape	
Tier 1	Total Budget
Tier 2	101-150% of Budget
Tier 3	Over 150% of Budget
Commercial, Industrial, Government	
Tier 1	Total Budget
Tier 2	101-150% of Budget
Tier 3	Over 150% of Budget

Water Source Costs

All customers have a blend of all available water sources as shown in **Table 61.** For all customers, each inclining tier of water maximizes the cheapest available water supply source. The supply of available locally produced water is spent in the first two tiers, keeping the price lower for conservative water use. Once locally produced water is no longer available, the upper two tiers are based on the supply cost of purchased water only.

Table 61. Water Source Unit Cost by Customer Class and Tier and Proposed Revenue Offset

Tier	Projected Use	Local Production	Purchased Water	Total Cost	Unit Cost
Tier 1	3,990,752	3,990,752		$5,564,755	**$1.39**
Tier 2	5,756,614	570,459	5,186,155	$12,626,489	**$2.19**
Tier 3	1,133,262		1,133,262	$2,585,279	**$2.28**
Tier 4	655,449		655,449	$1,495,258	**$2.28**

Variable Cost Components

Base Costs

Base costs are divided by total water use to determine the unit cost shown in **Table 62.** The base unit cost is applied to all water use.

Peaking

Peaking costs, the sum of MDD and PHD costs allocated to each customer class and tier as shown in **Table 51** are multiplied by the percentages in **Table 46** to allocate the costs to each tier which are then divided by total water use in each category to determine the unit cost shown in **Table 62**. The corresponding peaking unit cost is applied to all water use based on tier and customer class.

Conservation

Conservation costs are divided by total water use in tier 3 and tier 4 to determine the unit cost shown in **Table 62**. All customers will pay all conservation costs in the upper two tiers. The corresponding conservation cost is applied to all water use based on tier and customer class.

Revenue Offset

Revenue offsets are divided by total water use in tier 1 and tier 2 to determine the unit cost shown in **Table 62**. All customers benefit from the non-operating revenue for usage within their water budgets.

Table 62. Variable Rate Costs and Components as Allocated to each Tier

		Variable Rate Components							
Tier	Water Use	Base	Unit $ per hcf	Peaking	Unit $ per hcf	Conservation	Unit $ per hcf	Revenue Offset	Unit $ per hcf
Tier 1	3,990,752	$1,522,605	**$0.38**	$827,602	**$0.21**	$0	**$0.00**	-$750,518	**-$0.19**
Tier 2	5,756,614	$2,196,340	**$0.38**	$3,721,362	**$0.65**	$0	**$0.00**	-$1,082,614	**-$0.19**
Tier 3	1,133,262	$432,377	**$0.38**	$824,332	**$0.73**	$709,873	**$0.63**	$0	**$0.00**
Tier 4	655,449	$250,076	**$0.38**	$682,233	**$1.04**	$709,873	**$1.08**	$0	**$0.00**

Table 63 shows the calculation used to determine the variable rates for each tier. Supply costs are added to peaking, conservation, and base costs to calculate the variable rates. Rates are then reduced by revenue offsets, which were set aside in the cost of service analysis.

Table 63. Variable Rate Calculation

Tier	Supply Cost		Base Cost		Peaking Cost		Conservation Cost		Revenue Offset		Variable Rate
Tier 1	$1.39	+	$0.38	+	$0.21	+	$0.00	-	$0.19	=	**$1.80**
Tier 2	$2.19	+	$0.38	+	$0.65	+	$0.00	-	$0.19	=	**$3.03**
Tier 3	$2.28	+	$0.38	+	$0.73	+	$0.63	-	$0.00	=	**$4.02**
Tier 4	$2.28	+	$0.38	+	$1.04	+	$1.08	-	$0.00	=	**$4.79**

The rates will be escalated by the revenue adjustments and the five-year rate schedule is shown in **Table 64**. Each adjustment will occur in January, midway through the fiscal year.

Table 64. Proposed 5-Year Variable Rate Schedule

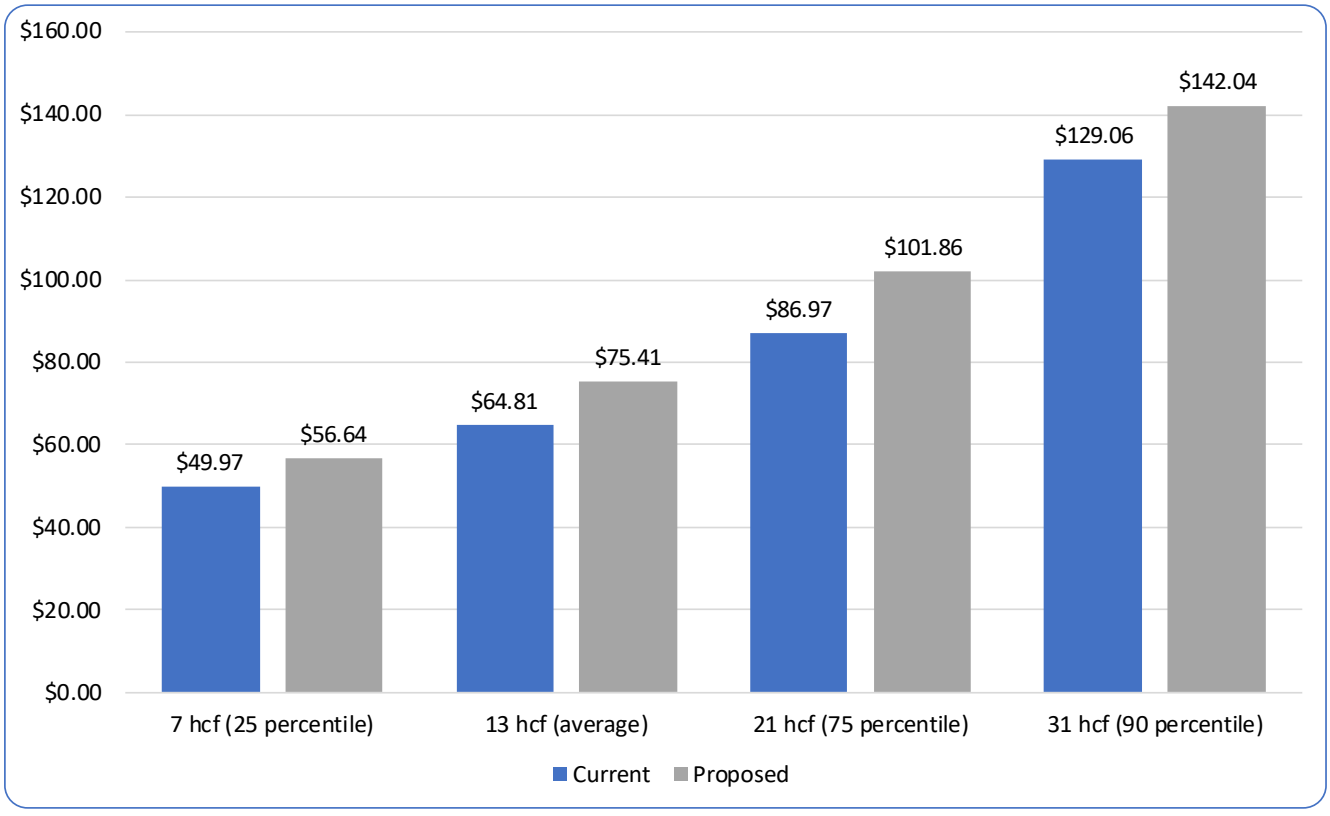
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Proposed Adjustment	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Tier 1	$1.96	$2.13	$2.32	$2.53	$2.76
Tier 2	$3.31	$3.60	$3.93	$4.28	$4.67
Tier 3	$4.38	$4.77	$5.20	$5.67	$6.18
Tier 4	$5.22	$5.69	$6.20	$6.76	$7.36

Note: that fire hydrant and private fire rates reflect the peaking and source water cost of peak water use, residential tier 4

3.4 Bill Impact Analysis

This analysis compares customers' bills under current and proposed rates. **Figure 10** shows the dollar change in the bill based on ¾" meter single family residential customers, use at selected usage points. The City's average ¾" residential customer uses 13 hcf of water monthly. Additionally, the 90th percentile of use for a ¾" residential customer is under 31 hcf per billing period.

Figure 10. Single Family Customer Impact by Usage for ¾" Meter



RECLAIMED WATER UTILITY

4.1 Financial Plan

RDN built a 10-year financial model for the reclaimed water utility to meet the City's long-term financial goals.

Demand Projections

Using historical billing records, RDN first derived aggregate usage levels to project water demand. Next, we calculated per account reclaimed water usage for each customer by dividing the aggregate usage by the number of accounts. RDN assumed constant per account usage over the study period. This assumption was introduced to ensure that forecasted deviation in the wake of the Covid-19 pandemic is conservative. Finally, the forecast number of accounts and per-account usage were multiplied to estimate aggregate use by customer class. **Figure 11** shows the City's total reclaimed water demand projected for the next ten years.

Figure 11. Annual Aggregate Reclaimed Water Use in hcf, FY 2024 to FY 2034

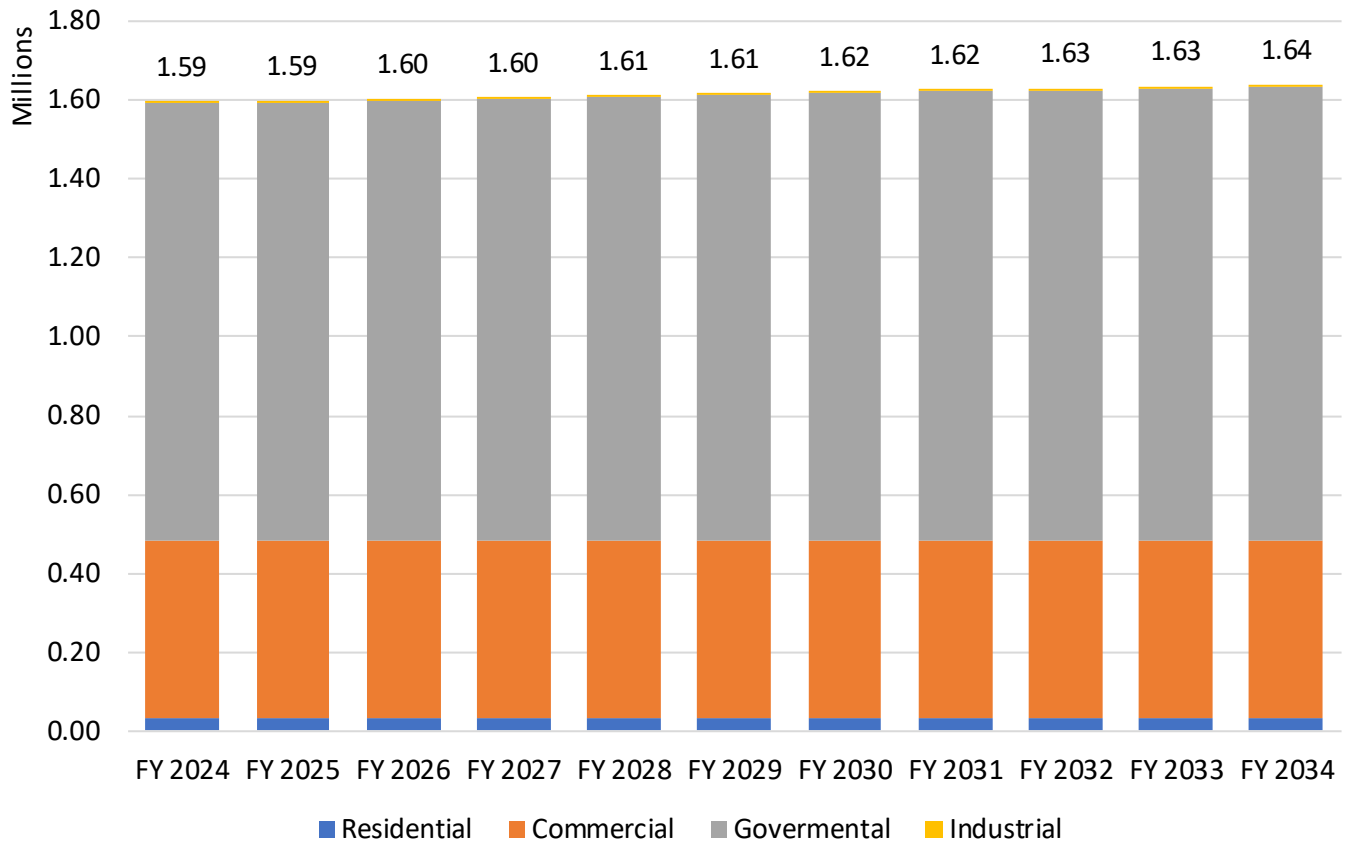


Table 65 shows the annual reclaimed water use projection by customer class for the rate setting period.

Table 65. Annual Reclaimed Water Use by Customer Class in hcf, FY 2024 to FY 2029[18]

Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Residential	30,632	30,632	30,632	30,632	30,632	30,632
Commercial	451,598	451,598	451,598	451,598	451,598	451,598
Govermental	1,106,842	1,111,532	1,116,222	1,120,912	1,125,602	1,130,292
Industrial	149	149	149	149	149	149
Total	**1,589,221**	**1,593,911**	**1,598,601**	**1,603,291**	**1,607,981**	**1,612,671**

Revenues

Based on the account growth and water demand projections, RDN forecasted revenues generated from customer rates using the current water rates for the study period, which total approximately $4.4 million annually. Other operating income and non-operating revenue are estimated to provide supplemental revenue each year. **Table 66** shows the projected non-operating revenue for the reclaimed water utility by source for FY 2024 to FY 2029.

Table 66. Annual Non-Operating Revenue by Source, FY 2024 to FY 2029

Non-Operating Revenue	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Interest On Investments	$30,118	$30,720	$31,335	$31,961	$32,601	$33,253
Utility Locating & Marking	$498	$498	$498	$498	$498	$498
Services To Other Funds	$400	$400	$400	$400	$400	$400
Total	**$31,016**	**$31,618**	**$32,233**	**$32,859**	**$33,499**	**$34,151**

The system's total revenue for the study period is estimated to be approximately $5.3 to $5.4 million annually under the current rates. **Table 67** shows the projected revenue flow for the study period (FY 2024 – FY 2029) without any revenue adjustments, projections are based on water use and customer growth projections as well as other operating and non-operating revenue estimates provided by City staff.

Table 67. Reclaimed Water Utility Operating Revenue Forecast, FY 2024 to FY 2029

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue from Rates						
Fixed Charges	$680,000	$609,927	$610,909	$611,891	$612,873	$613,855
Variable Charges	$3,722,000	$3,754,778	$3,765,587	$3,776,396	$3,787,204	$3,798,013
Rate Revenue Total	**$4,402,000**	**$4,364,705**	**$4,376,496**	**$4,388,286**	**$4,400,077**	**$4,411,868**
Other Operating Revenues	$904,672	$904,672	$904,672	$904,672	$904,672	$904,672
Non-operating Revenues	$31,016	$31,618	$32,233	$32,859	$33,499	$34,151
Total	**$5,337,688**	**$5,300,995**	**$5,313,400**	**$5,325,818**	**$5,338,248**	**$5,350,691**

[18] Use projections derived from historical monthly customer billing records and trends in reclaimed water use

Operating and Maintenance (O&M) Expense

The reclaimed water utility's operating budget includes $2.1 million in operating expenses for FY 2024. By the end of the five-year rate setting period, total operating expenses are expected to reach $2.5 million. Annual overall inflation for operating expenses for the ten-year financial planning period is expected to average around 3.6 percent per year. **Table 68** shows projected operating expenses for the rate setting period by budget category.

Table 68. Operating Expenses by Expense Category, FY 2024 to FY 2029[19]

Expense Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Capital Improvements	$48,561	$52,658	$56,046	$59,660	$61,904	$64,232
General Service	$214,130	$222,113	$230,417	$237,617	$244,457	$251,498
Regulatory Compliance	$395,134	$408,979	$423,313	$435,109	$447,117	$459,457
Operations	$862,585	$893,432	$925,437	$957,763	$989,923	$1,023,168
Infrastructure Maintenance	$149,246	$156,491	$164,123	$171,622	$178,758	$184,850
Facilities Maintenance	$364,218	$379,878	$395,260	$409,133	$422,633	$435,445
Conservation	$4,757	$5,076	$5,419	$5,787	$6,009	$6,239
Customer Care	$23,510	$29,659	$31,258	$32,875	$34,007	$35,174
Total Operating	**$2,062,141**	**$2,148,286**	**$2,231,273**	**$2,309,565**	**$2,384,807**	**$2,460,063**

Other Obligations

Other obligations included in the financial plan are capital improvement projects funded by PAYGO (Pay As You Go), debt service obligations, and reserve contributions made from rates.

Capital Improvement Projects

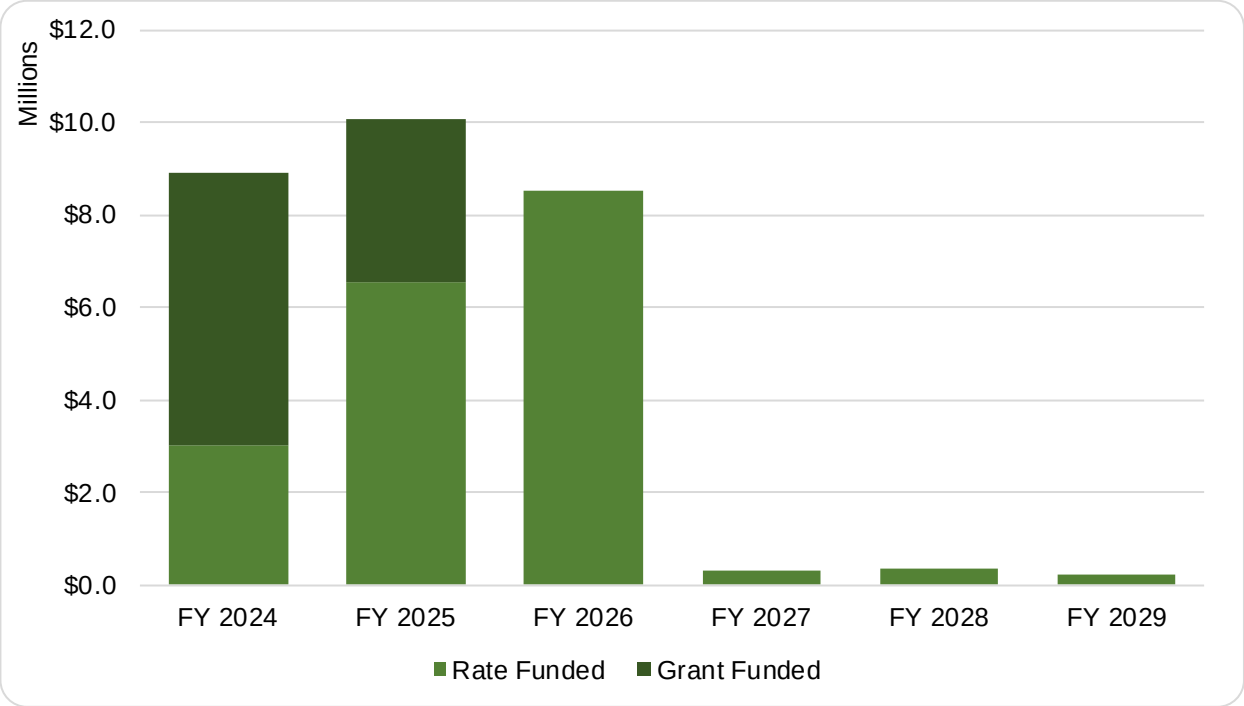
The City plans to spend an average of $3.2 million a year on reclaimed water rate related capital expenditures during the rate setting period. An additional $1.6 million on average per year in reclaimed water capital expenditures will be funded by grants. The large initial expenditures on capital are projects that have already begun and in the outer years, total capital spending will be reduced to more normal levels. **Table 69** shows the rate related capital expenditure by expenditure type. The City will use a variety of funding sources including grants and customer rates to accomplish the proposed capital plan. **Figure 12** shows the rate study capital plan by funding source, only PAYGO funded expenditure will impact customer rates.

[19] City staff provided current year operating expenses by category, projections are based on individual line-item inflationary factors shown in Table 14

Table 69. Rate Study CIP Expenses by Expense Type, FY 2024 to FY 2029[20]

CIP Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Rate Funded	$3,034,464	$6,576,445	$8,543,919	$303,925	$368,273	$225,068
Grant Funded	$5,904,739	$3,495,461	$0	$0	$0	$0
Total CIP	**$8,939,203**	**$10,071,906**	**$8,543,919**	**$303,925**	**$368,273**	**$225,068**

Figure 12. Rate Study CIP Expenses by Funding Source, FY 2024 to FY 2029



Debt Service and Coverage Ratios

The City's debt service schedule totals between $0.5 million and $2.4 million a year during the study period. **Table 70** shows the annual debt service payments which are allocated to the reclaimed water fund.

Table 70. Reclaimed Water Fund Debt Service Payments, FY 2024 to FY 2029[21]

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Principal	$2,125,225	$2,187,532	$2,250,562	$367,325	$386,187	$400,054
Interest	$297,836	$239,652	$180,697	$119,776	$103,985	$88,762
Total reclaimed debt service	**$2,423,061**	**$2,427,184**	**$2,431,259**	**$487,100**	**$490,172**	**$488,816**

Table 71 shows the DSCR under the current finances detailed in the previous tables. To derive the DSCR, net revenue is divided by the total debt service in each year.

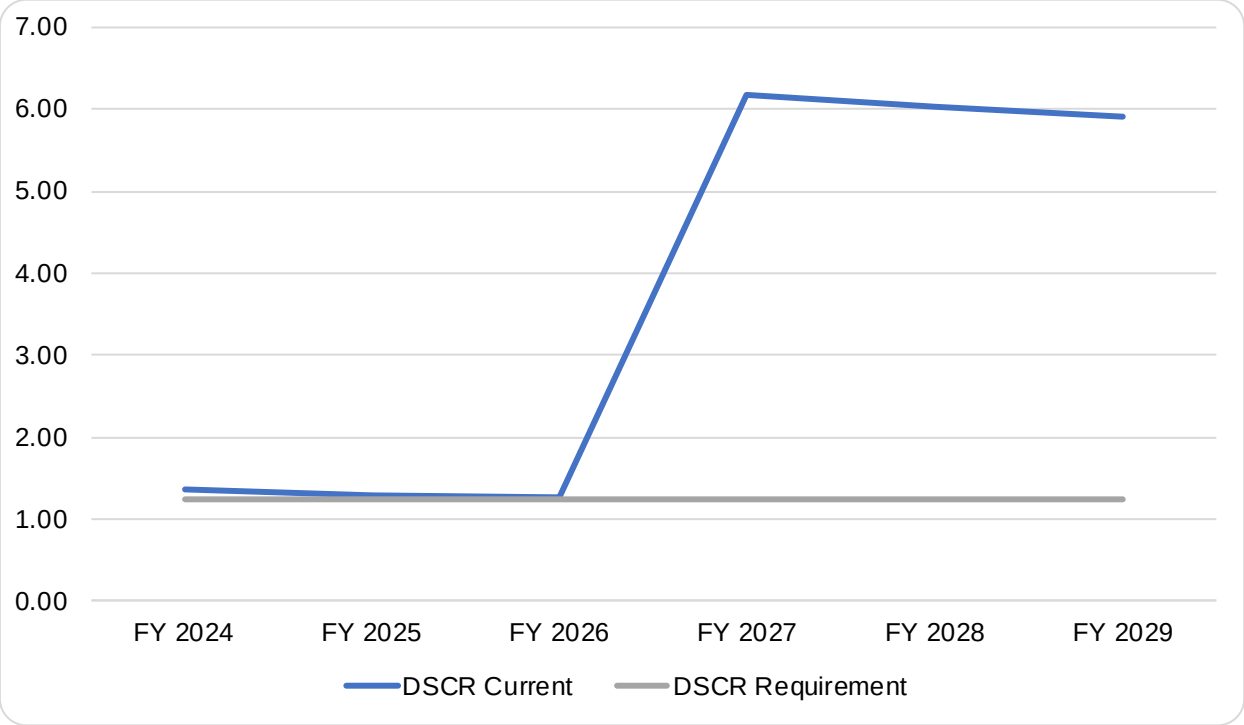
[20] The City's 10-year CIP budget was used for project cost, project type, and funding source as well as input from staff
[21] City staff provided details of all current and planned debt service obligations

Table 71. Reclaimed Water Debt Service Coverage Ratio Calculation, FY 2024 to FY 2029

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Revenue	$5,337,688	$5,300,995	$5,313,400	$5,325,818	$5,338,248	$5,350,691
Total Operating Expense	$2,062,141	$2,148,286	$2,231,273	$2,309,565	$2,384,807	$2,460,063
Net Revenue	$3,275,547	$3,152,710	$3,082,128	$3,016,253	$2,953,441	$2,890,628
Total Reclaimed Debt Service	$2,423,061	$2,427,184	$2,431,259	$487,100	$490,172	$488,816
Reclaimed DSCR	**1.35**	**1.30**	**1.27**	**6.19**	**6.03**	**5.91**
DSCR Requirement	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**

Figure 13 shows the projected debt service coverage ratios based on the current financial plan.

Figure 13. Debt Service Coverage Ratio Under Current Rates, FY 2024 to FY 2029



Reserves

The City must maintain an appropriate reserve balance to ensure the day-to-day operation will continue during emergencies and guarantee the future stability of the system. The City's financial goal is to build an appropriate level of cash reserves for each reserve fund included in the financial plan of this Study. Reserve target for the reclaimed water utility is described below:

- **Operating Reserve**: three months of operating expenses plus annual depreciation

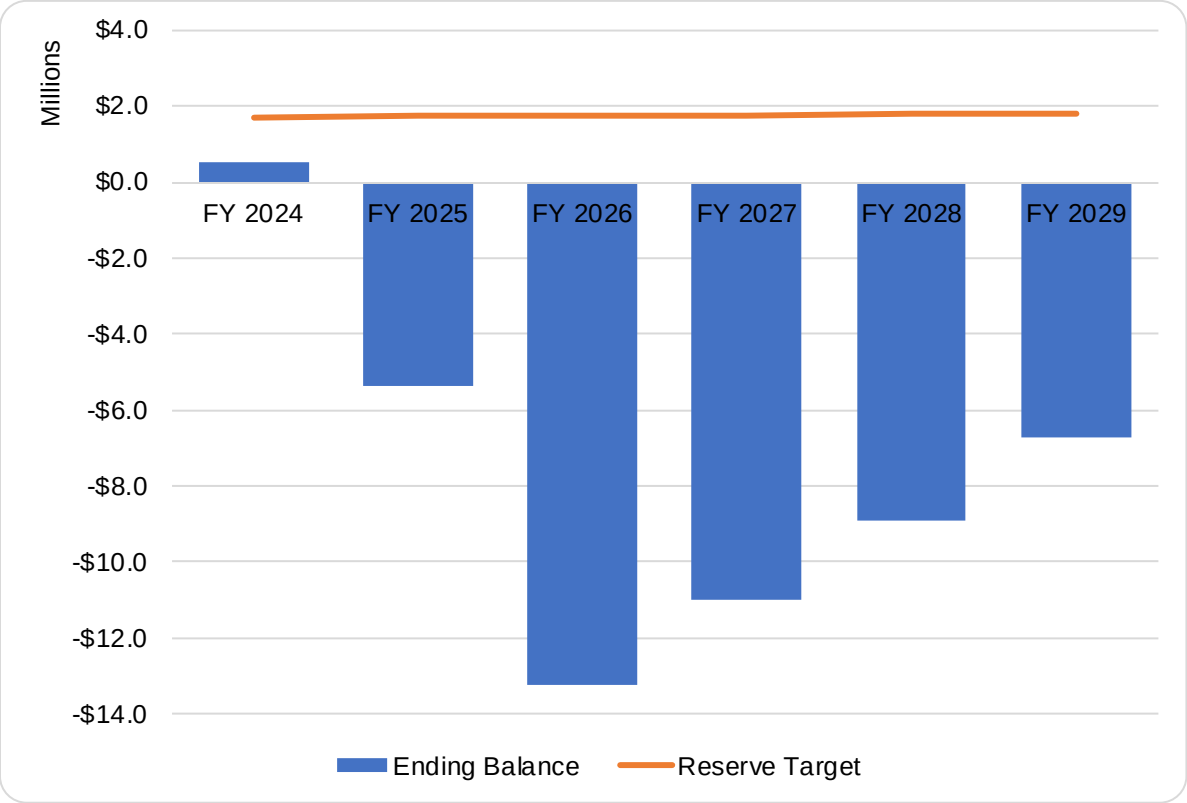
The reserve target at the end of the study period reaches $1.8 million. **Table 72** shows the City's reserve targets for FY 2024 through FY 2029 based on the current reserve policy. **Figure 14** graphically displays the resulting cash balances versus the reserve target under the current rates. Reserve targets are based

on the reserve policy shown in **Table 19** and operating, capital, and debt service totals shown in **Tables 68, 69, and 70**, respectively.

Table 72. Reclaimed Water Reserve Target, FY 2024 to FY 2029

Reserve Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Operating Reserve	$1,726,909	$1,748,445	$1,769,191	$1,788,765	$1,807,575	$1,826,389

Figure 14. Reclaimed Water Cash Balances and Reserve Target with Current Rates, FY 2024 to FY 2029



Financial Plan

Based on the projected total revenue and necessary costs to be recovered during the study period, RDN built a financial plan that will generate sufficient revenues for the day-to-day operation and annual PAYGO and make appropriate contributions to reserves. The City currently has a projected ending cash balance of $0.5 million in FY 2024. **Table 73** shows the status quo reclaimed water pro forma with no revenue adjustments and the resulting ending balances based on the revenues and expenses outlined in this section.

Table 73. Status Quo Financial Pro Forma for City of Corona Reclaimed Water System, FY 2024 to FY 2029

Rate Increase		0.0%	0.0%	0.0%	0.0%	0.0%
Rate Month Implemented						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Cash Position Opening Balance	$ 2,697,830	$ 515,852	$ (5,335,067)	$ (13,228,117)	$ (11,002,890)	$ (8,907,894)
Revenues						
Reclaimed Water Rate Revenue	$ 4,402,000	$ 4,364,705	$ 4,376,496	$ 4,388,286	$ 4,400,077	$ 4,411,868
Adjusted Reclaimed Water Rate Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ 904,672	$ 904,672	$ 904,672	$ 904,672	$ 904,672	$ 904,672
Non-Operating Revenue	$ 31,016	$ 31,618	$ 32,233	$ 32,859	$ 33,499	$ 34,151
Total Revenues	**$ 5,337,688**	**$ 5,300,995**	**$ 5,313,400**	**$ 5,325,818**	**$ 5,338,248**	**$ 5,350,691**
Operating Expenses	$ 2,062,141	$ 2,148,286	$ 2,231,273	$ 2,309,565	$ 2,384,807	$ 2,460,063
Net Operating Revenues	**$ 3,275,547**	**$ 3,152,710**	**$ 3,082,128**	**$ 3,016,253**	**$ 2,953,441**	**$ 2,890,628**
Current Rate Funded Debt Service	$ 2,423,061	$ 2,427,184	$ 2,431,259	$ 487,100	$ 490,172	$ 488,816
New Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Total Rate Funded Debt Service	**$ 2,423,061**	**$ 2,427,184**	**$ 2,431,259**	**$ 487,100**	**$ 490,172**	**$ 488,816**
Total Operating and Debt Service	**$ 4,485,202**	**$ 4,575,469**	**$ 4,662,532**	**$ 2,796,666**	**$ 2,874,979**	**$ 2,948,879**
Total Operating and Debt Net Revenues	**$ 852,486**	**$ 725,526**	**$ 650,869**	**$ 2,529,152**	**$ 2,463,269**	**$ 2,401,812**
Capital Expenditure	$ 8,939,203	$ 10,071,906	$ 8,543,919	$ 303,925	$ 368,273	$ 225,068
Debt Proceeds Proposed	$ -	$ -	$ -	$ -	$ -	$ -
Debt Proceeds New	$ -	$ -	$ -	$ -	$ -	$ -
Capacity Fee	$ -	$ -	$ -	$ -	$ -	$ -
Grants	$ 5,904,739	$ 3,495,461	$ -	$ -	$ -	$ -
Cash	$ 3,034,464	$ 6,576,445	$ 8,543,919	$ 303,925	$ 368,273	$ 225,068
Alternate Fee	$ -	$ -	$ -	$ -	$ -	$ -
Net Income	$ (2,181,978)	$ (5,850,919)	$ (7,893,050)	$ 2,225,227	$ 2,094,996	$ 2,176,744
Ending Balance	**$ 515,852**	**$ (5,335,067)**	**($13,228,117)**	**($11,002,890)**	**($8,907,894)**	**($6,731,150)**

Table 74 shows the proposed reclaimed water pro forma for the study period with the recommended revenue adjustments per year. In order for the City to accomplish the stated financial goals, the City must increase revenues by 4.0 percent per year for the next five years. Additionally, the reclaimed water utility will issue two interfund loans, $8.0 million in FY 2025 and $6.0 million in FY 2026. These loans will be paid back over time but will not impact the debt service coverage calculations, as they are not from an outside lender. All revenue adjustments will occur in January of the Fiscal Year.

Table 74. Proposed Financial Pro Forma for City of Corona Reclaimed Water System, FY 2024 to FY 2029

Rate Increase		4.0%	4.0%	4.0%	4.0%	4.0%
Rate Month Implemented		1-Jan	1-Jan	1-Jan	1-Jan	1-Jan
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Cash Position Opening Balance	$ 2,697,830	$ 515,852	$ 2,752,227	$ 89,231	$ 803,102	$ 1,582,132
Revenues						
Reclaimed Water Rate Revenue	$ 4,402,000	$ 4,364,705	$ 4,376,496	$ 4,388,286	$ 4,400,077	$ 4,411,868
Adjusted Reclaimed Water Rate Reve	$ -	$ 87,294	$ 266,091	$ 453,012	$ 648,401	$ 852,619
Other Operating Revenue	$ 904,672	$ 904,672	$ 904,672	$ 904,672	$ 904,672	$ 904,672
Non-Operating Revenue	$ 31,016	$ 31,618	$ 32,233	$ 32,859	$ 33,499	$ 34,151
Total Revenues	**$ 5,337,688**	**$ 5,388,289**	**$ 5,579,491**	**$ 5,778,830**	**$ 5,986,649**	**$ 6,203,310**
Operating Expenses	$ 2,062,141	$ 2,148,286	$ 2,231,273	$ 2,309,565	$ 2,384,807	$ 2,460,063
Net Operating Revenues	**$ 3,275,547**	**$ 3,240,004**	**$ 3,348,219**	**$ 3,469,264**	**$ 3,601,842**	**$ 3,743,247**
Current Rate Funded Debt Service	$ 2,423,061	$ 2,427,184	$ 2,431,259	$ 487,100	$ 490,172	$ 488,816
New Debt Service	$ -	$ -	$ 1,036,037	$ 1,964,367	$ 1,964,367	$ 1,964,367
Total Debt Service	**$ 2,423,061**	**$ 2,427,184**	**$ 3,467,295**	**$ 2,451,468**	**$ 2,454,539**	**$ 2,453,184**
Total Operating and Debt Service	**$ 4,485,202**	**$ 4,575,469**	**$ 5,698,568**	**$ 4,761,033**	**$ 4,839,346**	**$ 4,913,246**
Net Revenues	**$ 852,486**	**$ 812,820**	**$ (119,077)**	**$ 1,017,796**	**$ 1,147,303**	**$ 1,290,063**
Capital Expenditure	$ 8,939,203	$ 10,071,906	$ 8,543,919	$ 303,925	$ 368,273	$ 225,068
Debt Proceeds Proposed	$ -	$ -	$ -	$ -	$ -	$ -
Debt Proceeds New	$ -	$ 8,000,000	$ 6,000,000	$ -	$ -	$ -
Capacity Fee	$ -	$ -	$ -	$ -	$ -	$ -
Grants	$ 5,904,739	$ 3,495,461	$ -	$ -	$ -	$ -
Cash	$ 3,034,464	$ (1,423,555)	$ 2,543,919	$ 303,925	$ 368,273	$ 225,068
Alternate Fee	$ -	$ -	$ -	$ -	$ -	$ -
Net Income	$ (2,181,978)	$ 2,236,375	$ (2,662,996)	$ 713,871	$ 779,030	$ 1,064,995
Ending Balance	**$ 515,852**	**$2,752,227**	**$ 89,231**	**$803,102**	**$1,582,132**	**$2,647,128**

Revenue Requirements

Table 75 displays the reclaimed water utility's revenue requirements for FY 2024. The total expense for each year is offset by other operating revenues and non-operating revenues to compute a pure portion of revenue requirements that need to be recovered from customers' rates. RDN proposes annual revenue adjustments of 4.0 percent FY 2025 through FY 2029 to reach the financial goals set by the City.

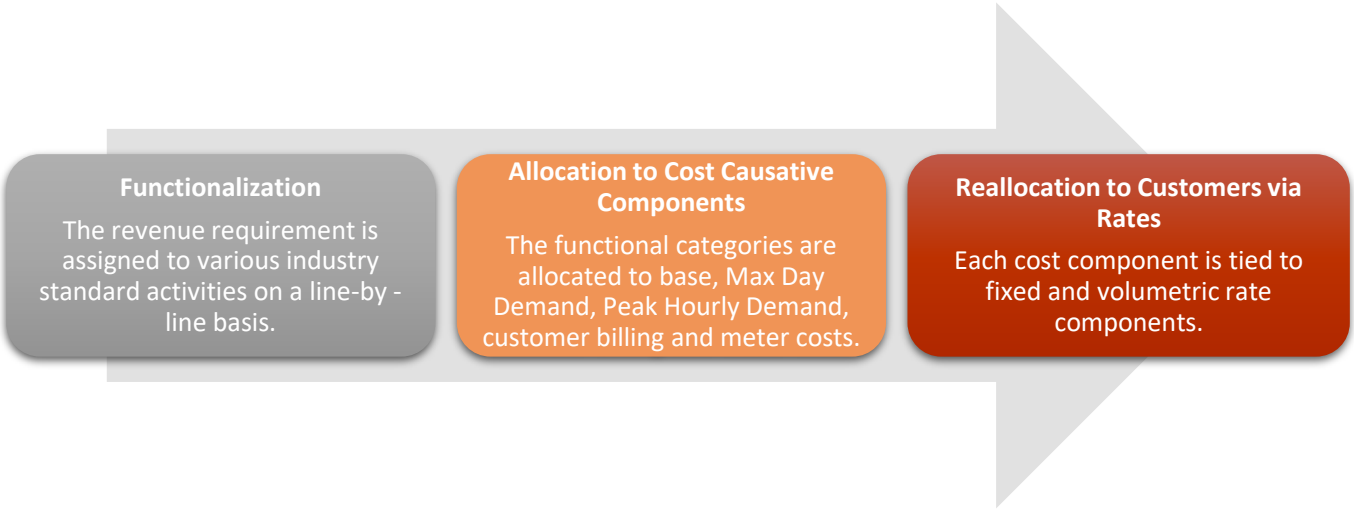
Table 75. Revenue Requirements for City of Corona Reclaimed Water Utility, FY 2024

Revenue Requirements	FY 2024
O&M Expenses	$2,062,141
Debt Service	$2,423,061
Capital Expenditures	$3,034,464
Other Operating Revenue	($904,672)
Non-Operating Revenue	($31,016)
Net Balance From Operations	($2,181,978)
Rate Revenue Requirement	**$4,402,000**

4.2 Cost of Service Analysis

The purpose of a Cost of Service (COS) analysis is to allocate costs among customers commensurate with their service requirements. RDN employed the "base-extra capacity" cost-of-service method promulgated in AWWA's M1, whereby costs are first allocated to individual functions, which are typical industry standard activities, then the costs of each function are distributed to appropriate cost causative components, which are defined by the cost driving elements. The results of the COS form a reasonable, equitable basis for designing rates. **Figure 15** displays a typical process for the COS analysis.

Figure 15. A Typical Flow for Cost of Service Analysis Process



Functionalization of Costs

Operating and capital costs are functionalized based on operating categories used in the City's budget and input from City staff with expertise on the system and utility industry knowledge. The functionalization of capital expenses is based on total reclaimed water asset values, which represents a better overall estimate of systemwide needs versus just one year of capital expenditure. The functions of the reclaimed water system for both operating and capital expenses include:

- Pumping – costs associated with general pumping and energy use
- Storage – costs associated with water storage for distribution
- Treatment – costs associated with treating water
- Transmission and Distribution – costs associated with transmitting and distributing reclaimed water to customers
- Customer – costs associated with customer service and billing related tasks
- Meters – costs associated with the reading and maintenance of meters
- Conservation – costs associated with the City's conservation programs

- Administrative and General – costs associated with administrative and general functions

Costs were functionalized based on industry standard budget determinations and input from staff. **Table 76** shows the amount and percentage of test year operating expenses allocated to each function. City assets are categorized based on function as described in the City's audited financial statements. **Table 77** shows the amount and percentage of the City's fixed assets allocated to each function. Total assets were used as a proxy for the allocation of non-operating expenses because they represent the long-term investment in the system made by the City. A single year of non-operating expenses typically does not reflect an adequate ratio of overall system values.

Table 76. Percentage of Operating Costs Allocated to Standard Functions[22]

O&M Expense		
Category	**Allocation**	**Percent**
Total O&M	**$2,062,141**	**100.0%**
Transmission and Distribution	$149,246	7.2%
Pumping	$712,551	34.6%
Customer	$23,510	1.1%
Conservation	$4,757	0.2%
Administrative and General	$1,172,077	56.8%

Table 77. Percentage of Non-operating Costs Allocated to Standard Functions

Non-Operating Expense		
Category	**Allocation**	**Percent**
Total Assets	**$73,913,263**	**100.0%**
Storage	$20,032,521	27.1%
Transmission and Distribution	$45,706,630	61.8%
Pumping	$7,676,852	10.4%
Meters	$47,498	0.1%
Administrative and General	$449,761	0.6%

A COS analysis considers both the average quantity of water consumed (base costs) and the peak rate at which it is consumed (peaking or capacity costs as identified by maximum day and maximum hour demands). Peaking costs are costs that are incurred during peak times of consumption. There are additional costs associated with designing, constructing, operating, and maintaining facilities to meet peak demands. All current and future reclaimed water facilities, including water mains, and pump stations are designed and constructed to meet peak demands. If deficiencies are found, the existing facilities get upsized, or a secondary line or pump is installed to meet the peaking demands. Peak demand costs should be allocated to those customers whose water usage patterns generate additional costs for the utility. In other words, not all customer classes and not all customers share the same responsibility for

[22] Cost allocations were provided for all expenses by City staff based on the standard cost categories

peaking related costs. For the system to provide adequate service to its customers at all times, it must be capable of meeting not only the annual volume requirements, but also the peak demand - the maximum rate at which water is consumed. Therefore, the capacities of the various facilities must meet the maximum coincidental demand of all customers.

Each reclaimed water service facility within the system has an underlying average demand, exerted by the customers for whom the base cost component applies. For those facilities designed solely to meet average daily demand, 100% of the cost should go to the base cost component. Extra capacity requirements associated with demand in excess of average use consist of Max Day Demand and Peak Hourly Demand. Base demand and MDD demand were calculated based on historical customer usage for the most recent year that data was fully available, FY 2023. Base demand was calculated as the total demand divided by the number of days in a year. Max Day Demand was calculated by taking the highest use month, September, and dividing that by the number of days in the month, 30. Based on the MDD factor, RDN estimated the average hourly flow during the max day by multiplying it by a peaking factor of 1.5 (the lowest factor recommended by the State Board's Division of Drinking Water[23]) to compute a PHD factor. Functions that require capacity to perform at base and MDD levels were allocated based on the ratio of base demand compared to MDD, or 65.8 percent and 34.2 percent, respectively. Additionally, the costs associated with the functions which require extra capacity service requirements were distributed to the base, MDD, and PHD cost components at 54.8 percent, 28.5 percent, and 16.7 percent, respectively. **Table 78** shows the systemwide peaking factors based on customer use patterns as described.

Table 78. System-Wide Peaking Factors

	Factor	Base	Max Day	Max Hour
Use		**4,379**	**6,658**	**9,987**
Base	1.00	100.0%	0.0%	0.0%
Max Day	1.52	65.8%	34.2%	0.0%
Max Hour	2.28	43.8%	22.8%	33.3%
Average Max Day/Max Hour		54.8%	28.5%	16.7%

The cost causative components include:

- **Base** – delivering water to customers under average demand conditions
- **Maximum Day Demand (MDD)** – the costs of delivering water to customers on the day with the highest demand
- **Peaking Hourly Demand (PHD)** – the costs of delivering water to customers on the hour with the highest demand on highest day
- **Meters** – the costs of servicing and reading meters

[23] California Public Utilities Commission. Standard Practice for Determination of Water Supply Requirements, Standard Practice U-22. San Francisco. 2000

- **Customer Service** – billing and other customer service-related costs
- **Conservation** – the cost to administer the City's conservation program

Pumping costs are proportionally allocated between Base, Max Day, and Peak Hour based on the average max day/peak hour allocation or in the case of assets are applied directly to supply costs as the total water supply for reclaimed water is brought into the system from outside treatment.

Transmission and distribution costs are proportionally allocated between Base, Max Day, and Peak Hour based on the Average Max Day/Peak Hour costs. These costs are allocated based on the average maximum day and maximum hour because transmission infrastructure is constructed to meet maximum day demand and distribution pipelines are constructed to meet maximum hour demand.

Administrative and general costs are allocated to cost components based on the percentage of the functions allocated to the other cost categories.

The result of the COS analysis determines how the total revenue requirements should be allocated to each of the cost components, which are categorized and grouped based on the similar cost driving elements. **Table 79** through **Table 82** show the percent and total value of functionalized operating costs and assets allocated to the cost causative components. Asset values provide a more stable estimate of overall capital needs and thus, the allocation used is based on asset values. The percentage of system assets under each cost component is then applied to the non-operating revenue requirements for the test year.

Table 79. Percent of Operating Function Categories Allocated to Cost Components

O&M Expense								
Category	**Total Allocation**	**Source of Supply**	**Base**	**MDD**	**PHD**	**Meters**	**Customer Service**	**Conservation**
Transmission and Distribution	$149,246	0.0%	54.8%	28.5%	16.7%	0.0%	0.0%	0.0%
Pumping	$712,551	0.0%	54.8%	28.5%	16.7%	0.0%	0.0%	0.0%
Customer	$23,510	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Conservation	$4,757	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Administrative and General	$1,172,077	0.0%	52.7%	27.4%	16.0%	0.0%	3.2%	0.6%

Table 80. Total of Operating Functional Categories Allocated to Cost Components

O&M Expense								
Category	**Total Allocation**	**Source of Supply**	**Base**	**MDD**	**PHD**	**Meters**	**Customer Service**	**Conservation**
Transmission and Distribution	**$149,246**	$0	$81,800	$42,572	$24,874	$0	$0	$0
Pumping	**$712,551**	$0	$390,540	$203,253	$118,759	$0	$0	$0
Customer	**$23,510**	$0	$0	$0	$0	$0	$23,510	$0
Conservation	**$4,757**	$0	$0	$0	$0	$0	$0	$4,757
Administrative and General	**$1,172,077**	$0	$617,889	$321,574	$187,892	$0	$37,196	$7,526
Percent of Total	**100.0%**	**0.0%**	**52.9%**	**27.5%**	**16.1%**	**0.0%**	**2.9%**	**0.6%**

Table 81. Percent of Non-Operating Function Categories Allocated to Cost Components

Non-Operating Expense								
Category	**Total Allocation**	**Source of Supply**	**Base**	**MDD**	**PHD**	**Meters**	**Customer Service**	**Conservation**
Storage	$20,032,521	0.0%	65.8%	34.2%	0.0%	0.0%	0.0%	0.0%
Transmission and Distribution	$45,706,630	0.0%	54.8%	28.5%	16.7%	0.0%	0.0%	0.0%
Pumping	$7,676,852	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Meters	$47,498	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Administrative and General	$449,761	0.0%	65.6%	34.1%	0.0%	0.2%	0.0%	0.0%

Table 82. Total of Non-Operating Functional Categories Allocated to Cost Components

Non-Operating Expense								
Category	Total Allocation	Source of Supply	Base	MDD	PHD	Meters	Customer Service	Conservation
Storage	**$20,032,521**	$0	$13,175,478	$6,857,043	$0	$0	$0	$0
Transmission and Distribution	**$45,706,630**	$0	$25,051,212	$13,037,647	$7,617,772	$0	$0	$0
Pumping	**$7,676,852**	$7,676,852	$0	$0	$0	$0	$0	$0
Meters	**$47,498**	$0	$0	$0	$0	$47,498	$0	$0
Administrative and General	**$449,761**	$0	$295,110	$153,587	$0	$1,064	$0	$0
Percent of Total	**100.0%**	**10.4%**	**52.1%**	**27.1%**	**10.3%**	**0.1%**	**0.0%**	**0.0%**

The non-operating expenses for the test year are made up of debt service payments and capital expenditures totaling approximately $5.5 million. Those costs are distributed to the cost components based on the final percentages shown in **Table 82**, above, which are based on the total asset values of reclaimed water assets owned by the City. Reclaimed water asset values represent the long-term investment in the City's reclaimed water system and are proxy value for how a single year of non-operating expenses should be allocated. Asset values do not significantly fluctuate year over year as annual capital expenditures do, which ensures that cost categories are accurately represented. Operating allocations are based on the actual projected test year expenses and the total for each cost component reflect the percentages in **Table 80**. **Table 83** shows the projected test year expenses allocated to each cost component based on the percentages in **Table 80 and Table 82**.

Table 83. Operating and Non-Operating Cost Allocation to Cost Components

Cost Component	Operating Percentage	Operating Costs	Non-Operating Percentage	Non-Operating Costs
Total	**100.0%**	**$2,062,141**	**100.0%**	**$5,457,525**
Source of Supply	**0.0%**	$0	10.4%	$566,835
Base	**52.9%**	$1,090,228	52.1%	$2,844,330
MDD	**27.5%**	$567,398	27.1%	$1,480,302
PHD	**16.1%**	$331,525	10.3%	$562,472
Meters	**0.0%**	$0	0.1%	$3,586
Customer Service	**2.9%**	$60,706	0.0%	$0
Conservation	**0.6%**	$12,283	0.0%	$0

Table 84 shows the cost allocation by cost causative components under the proposed financial plan before adjustments. Revenue offsets made up of non-operating revenues for FY 2024 shown in **Table 66** will be used to offset reclaimed water costs in the rate design section. Other operating revenues are allocated to each cost component based on the overall cost allocation percentages shown in the "percent of total" row in **Table 85**.

Table 84. Rate Revenue Requirements for Test Year, FY 2024

Allocation Summary	Total	Source of Supply	Base	MDD	PHD	Meters	Customer Service	Conservation
O&M Revenue Requirements	$2,062,141	$0	$1,090,228	$567,398	$331,525	$0	$60,706	$12,283
Non-Operating Revenue Requirements	$5,457,525	$566,835	$2,844,330	$1,480,302	$562,472	$3,586	$0	$0
Total	**$7,519,666**	**$566,835**	**$3,934,558**	**$2,047,700**	**$893,998**	**$3,586**	**$60,706**	**$12,283**

Because they are a function of system capacity, base costs are reallocated to the meter component at a rate of 30.0 percent which will help stabilize revenues by increasing the fixed revenue collection. Utilities invest in, and continuously maintain, facilities to provide capacity to meet all levels of water consumption, including average and peak demand. These costs must be recovered regardless of the amount of water used during a given period. Thus, base delivery costs and fixed reclaimed water system costs to meet average demand are generally considered as fixed reclaimed water system costs. To balance affordability and revenue stability, it is a common practice that a portion of the base costs and/or peaking costs are recovered in the monthly service charge, along with customer-related costs and meter-related costs. **Table 85** shows the total cost allocation by cost category that will be used to allocate costs to each customer class. Other operating revenues are allocated to cost components based on the overall allocation percentages shown in the percent of total line. Additionally, non-operating revenues, interest on investments, are applied directly to offset variable rates.

Table 85. Final Cost of Service Allocations with all Adjustments

Allocation Summary	Total	Source of Supply	Base	MDD	PHD	Meters	Customer Service	Conservation	Revenue Offset
O&M Revenue Requirements	$2,062,141	$0	$1,090,228	$567,398	$331,525	$0	$60,706	$12,283	$0
Non-Operating Revenue Requirements	$5,457,525	$566,835	$2,844,330	$1,480,302	$562,472	$3,586	$0	$0	$0
Total	**$7,519,666**	**$566,835**	**$3,934,558**	**$2,047,700**	**$893,998**	**$3,586**	**$60,706**	**$12,283**	**$0**
Percent of Total		7.5%	52.3%	27.2%	11.9%	0.0%	0.8%	0.2%	0.0%
Other Operating Revenue	($904,672)	($68,194)	($473,357)	($246,354)	($107,555)	($431)	($7,303)	($1,478)	$0
Non-Operating Revenue	($31,016)	$0	$0	$0	$0	$0	$0	$0	($31,016)
Net Balance From Operations	($2,181,978)	($164,478)	($1,141,689)	($594,180)	($259,411)	($1,040)	($17,615)	($3,564)	$0
Rate Revenue Requirement	**$4,402,000**	**$334,162**	**$2,319,512**	**$1,207,166**	**$527,032**	**$2,114**	**$35,788**	**$7,241**	**($31,016)**
:s									
Re-Allocation of Base		$0	($695,854)	$0	$0	$695,854	$0	$0	$0
Final Cost Allocation	**$4,402,000**	**$334,162**	**$1,623,659**	**$1,207,166**	**$527,032**	**$697,968**	**$35,788**	**$7,241**	**($31,016)**

Allocation to Units

The final step of the COS analysis is to allocate the cost causative components back to the customers. In order to perform this, unit values were determined for each cost component. Equivalent meters are determined by multiplying the total meters by their equivalent meter value. **Table 86** shows the meters currently connected to the reclaimed water system and the number of equivalent meters based on AWWA meter equivalency factors.

Table 86. Total Equivalent Meters Used for Cost Allocation

Size	Number of Meters	Equivalance Factor	Total Equivalent Meters
5/8"	-	1.00	-
3/4"	16	1.50	24
1"	81	2.50	203
1 1/2"	169	5.00	845
2"	87	8.00	696
3"	12	17.50	210
4"	14	31.50	441
6"	6	80.00	480
8"	1	140.00	140
10"	1	210.00	210
Total	**387**		**3,249**

All use categories (Water Use, Max Month, Average Day, Max Day, and Peak Hourly) were calculated based on actual (billed) customer use and are expressed in hcf. As previously described, average day demand constitutes the entire year of use divided by the number of days in a year. Max day demand takes the use during the highest use month (September) and divides that by the number of days in the month (30). Peak hourly demand is estimated by taking the difference between average day and max day demand and multiplying the result by a factor of 1.5. This results in the total capacity, with extra capacity calculated by subtracting the average daily use from the total capacity for either max day or max hour. **Table 87** shows the reclaimed water use values used to calculate units for the cost of service allocation. **Table 88** shows the percent of total peak costs allocated to each tier based on the total capacity difference and extra capacity within that tier based on actual use patterns.

Table 87. Total Use and Peak Values used for Cost Allocation

Customer Class	Annual Use (hcf)	Daily Reclaimed Use	Max Day			Peak Hour		
			Capacity Factor	Total Capacity	Extra Capacity	Capacity Factor	Total Capacity	Extra Capacity
Residential	30,632	84	1.72	145	61	2.59	218	73
Commercial	451,598	1,241	1.69	2,101	861	2.54	3,152	1,051
Governmental	1,111,532	3,054	1.44	4,411	1,357	2.17	6,616	2,205
Industrial	149	0.4	1.84	0.8	0.3	2.76	1.1	0.4
Total	**1,593,911**	**4,379**		**6,658**	**2,279**		**9,987**	**3,329**

Table 88. Total Use and Peak Values used for Cost Allocation to Tiers by Percent

	Annual Use (hcf)	Daily Reclaimed Use	Max Day			Peak Hour			Percent of Peak Costs
			Capacity Factor	Total Capacity	Extra Capacity	Capacity Factor	Total Capacity	Extra Capacity	
Tier 1	1,425,082	3,915	1.50	5,890	1,975	2.26	8,836	2,945	88.0%
Tier 2	168,830	464	1.60	742	279	2.40	1,114	371	12.0%
Total	**1,593,911**	**4,379**		**6,633**	**2,254**		**9,949**	**3,316**	**100%**

The number of bills in one year (the number of accounts multiplied by 12) serves as the basis for distributing billing and customer service costs associated with meter reading, customer billing and collection, and other customer services costs. The number of equivalent meters is used to distribute meter related service costs. **Table 89** shows the total cost of service units used to derive the unit costs under each category.

Table 89. Cost of Service Units

Unit	Count of Units
Customers	387
EMs	3,249
Reclaimed Water Use	1,593,911
Max Month	204,146
Average Day (hcf/day)	4,379
Max Day (hcf/day)	6,658
Max Day Extra	2,279
Peak Hourly (hcf/day)	9,987
Peak Hour Extra	3,329

Table 90 shows the total cost allocation by cost component divided by the corresponding unit values to develop a unit cost for each. Max Day Demand and Peak Hourly Demand costs are divided by the extra demand at each level to account for the additional use in that category and applied to each class and tier.

Table 90. Rate Revenue Requirements Divided by the Corresponding Units

	Total	Source of Supply	Base	MDD	PHD	Meters	Customer Service	Conservation	Revenue Offset
Rate Revenue Requirement	$4,402,000	$334,162	$1,623,659	$1,207,166	$527,032	$697,968	$35,788	$7,241	($31,016)
Units		1,593,911	1,593,911	2,279	3,329	3,249	4,642	1,593,911	1,593,911
Unit Cost		**$0.21**	**$1.02**	**$529.70**	**$158.32**	**$214.86**	**$7.71**	**$0.005**	**($0.02)**

Allocation to Customer Classes

The City currently maintains four distinct reclaimed water customer classes, though all customers are billed in the same manner, with individual water budgets. The total units of service by customer class are shown in **Table 91. Table 92** shows the cost of service allocated to each customer class based on the units of service. The total rate revenue requirements which need to be recovered from customer rates is also shown, this amount is the cost of service allocation reduced by the non-operating revenues which are applied directly to the variable rates.

Table 91. Unit of Service by Customer Class

	$0.21	$1.02	$529.70	$158.32	$214.86	$7.71	$0.005	($0.02)
Customer Class	**Source of Supply**	**Base**	**MDD**	**PHD**	**Meters**	**Customer Service**	**Conservation**	**Revenue Offset**
Residential	30,632	30,632	61	73	174	120	30,632	30,632
Commercial	451,598	451,598	861	1,051	911	1,596	451,598	451,598
Governmental	1,111,532	1,111,532	1,357	2,205	2,156	2,914	1,111,532	1,111,532
Industrial	149	149	0	0	8	12	149	149
Total	**1,593,911**	**1,593,911**	**2,279**	**3,329**	**3,249**	**4,642**	**1,593,911**	**1,593,911**

Table 92. Cost of Service by Customer Class

Customer Class	Total	Source of Supply	Base	MDD	PHD	Meters	Customer Service	Conservation	Revenue Offset
Residential	**$119,223**	$6,422	$31,204	$32,261	$11,483	$37,385	$925	$139	-$596
Commercial	**$1,378,283**	$94,677	$460,026	$455,929	$166,345	$195,736	$12,305	$2,052	-$8,788
Governmental	**$2,902,259**	$233,032	$1,132,277	$718,793	$349,145	$463,127	$22,464	$5,050	-$21,629
Industrial	**$2,235**	$31	$152	$183	$60	$1,719	$93	$1	-$3
Total	**$4,402,000**	**$334,162**	**$1,623,659**	**$1,207,166**	**$527,032**	**$697,968**	**$35,788**	**$7,241**	**-$31,016**

4.3 Reclaimed Water Rate Design

RDN proposes the following adjustments to customer reclaimed water rate structures:

- Adjusting rates annually by the recommended revenue adjustments of 4.0 percent per year
- Increasing the fixed proportion of rate collection
- Reducing the number of tiers from four to two

The reclaimed water rates have two components: 1) a fixed monthly service charge and 2) volumetric rates. Customers must pay the fixed charge regardless of the water use. In addition, the customers pay volumetric rates based on the volume of water use.

3. **Fixed monthly service charge**: the rates are established based on the size of the meter at the property receiving water service and are calculated to recover a portion of the City's fixed costs, such as water facilities repairs and replacements, meter reading, and customer service.
4. **Variable rates**: the rates are calculated based on the cost of water supplies, the cost of managing the City's reclaimed water resources at regular and peak use and distributing water throughout the system to customers. The remaining fixed costs that are not recovered via fixed charges are also recovered from variable charges. The rates are billed per hundred cubic feet.

Together, the two components (fixed and variable) are calculated to recover the proportionate cost of providing water service attributable to each customer. **Table 93** shows the costs which are allocated to either fixed or variable rates. The revenue offset is made up of non-operating revenues which will be collected in the test year and primarily includes interest income.

Table 93. Allocation of Fixed and Variable Costs[24]

Expense Category	Fixed	Variable
Source of Supply		$334,162
Base		$1,623,659
MDD		$1,207,166
PHD		$527,032
Meters	$697,968	
Customer Service	$35,788	
Conservation		$7,241
Revenue Offset		-$31,016

[24] Revenue offsets are the direct use of non-operating revenues shown in table 66 to offset variable rates

Monthly Fixed Charge

All meter costs are divided by the number of equivalent meters using the AWWA ratio discussed in the Key Assumptions section to compute the unit cost for each cost component. Customer service costs are simply divided by the number of bills since the service requirements of this cost type are the same regardless of the meter size installed on a property. **Table 94** shows the total costs allocated to each cost category, the number of units for the category, and the cost for a year and a month of service for each cost unit. The resulting monthly unit costs are used to calculate the fixed customer rates.

Table 94. Fixed Cost Components Divided by Number of Units

	Cost	Units	Cost per Unit	Cost per Month
Meter	$697,968	3,249	$214.86	$17.90
Service	$35,788	387	$92.52	$7.71

Table 95 shows the monthly fixed charge calculation by meter size for reclaimed water service customer connections.

Table 95. Monthly Reclaimed Water Service Fixed Charge Calculation

Meter Size	Meter Charge		Meter Ratio		Total Meter		Customer Service		Monthly Rate
5/8"	$17.90	x	1.00	=	$17.90	+	$7.71	=	$25.62
3/4"	$17.90	x	1.50	=	$26.86	+	$7.71	=	$34.57
1"	$17.90	x	2.50	=	$44.76	+	$7.71	=	$52.47
1 1/2"	$17.90	x	5.00	=	$89.52	+	$7.71	=	$97.23
2"	$17.90	x	8.00	=	$143.24	+	$7.71	=	$150.95
3"	$17.90	x	17.50	=	$313.34	+	$7.71	=	$321.05
4"	$17.90	x	31.50	=	$564.00	+	$7.71	=	$571.71
6"	$17.90	x	80.00	=	$1,432.39	+	$7.71	=	$1,440.10
8"	$17.90	x	140.00	=	$2,506.68	+	$7.71	=	$2,514.39
10"	$17.90	x	210.00	=	$3,760.02	+	$7.71	=	$3,767.73

The proposed monthly fixed charge for the base equivalent meter (5/8 inch) is $25.62 per month.

The proposed five-year monthly fixed charges for all reclaimed water customers are shown in **Table 96.**

Table 96. Proposed 5-year Fixed Charge Schedule

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Proposed Adjustment	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**
Meter Size	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
5/8"	$26.64	$27.70	$28.81	$29.96	$31.16
3/4"	$35.95	$37.38	$38.88	$40.43	$42.05
1"	$54.57	$56.75	$59.02	$61.38	$63.84
1 1/2"	$101.12	$105.16	$109.37	$113.75	$118.30
2"	$156.98	$163.26	$169.79	$176.58	$183.65
3"	$333.88	$347.24	$361.13	$375.57	$390.60
4"	$594.58	$618.36	$643.10	$668.82	$695.57
6"	$1,497.70	$1,557.61	$1,619.91	$1,684.71	$1,752.10
8"	$2,614.96	$2,719.56	$2,828.34	$2,941.48	$3,059.14
10"	$3,918.44	$4,075.17	$4,238.18	$4,407.71	$4,584.02

Variable Reclaimed Water Rates

Variable rates are designed based on variable costs such as conservation and base and peak delivery costs. The current water budget rate structure was maintained to mitigate rate impacts, though the number of tiers was reduced from four to two. Variable rates are made up of a number of cost components, all derived individually for each customer class: Water Supply, Base Costs, Peaking Costs, and Conservation Costs. Water supply costs are offset by the City's non-operating revenues.

Proposed Tier Widths

The following formula displays a typical water budget calculation for reclaimed water customers. Under the current and proposed rate structure, reclaimed water budgets are calculated in the formula below.

Water Budget for Reclaimed Water Customers

$$= \frac{\boldsymbol{Landscape\ Area\ (Irrigable)}^{25} \times \frac{\boldsymbol{ETO}^{26}}{\boldsymbol{12\ in/ft}}}{\boldsymbol{100\ sf/hcf}} \times \boldsymbol{LF} \times \boldsymbol{DF}$$

Where:

Landscape Factor (LF) is set to 80% to the amount of water needed for irrigation to encourage conservation. This is consistent with the State of California Code of Regulations Title 23, Section 491

[25] *Landscape Area (or Irrigable Area in square feet) is the measured irrigable landscape area served by a customer's meter*

[26] *Evapotranspiration (ET0) is measured in inches of water during the billing period based on actual ET from CIMIS weather station # 044.*

and an expected parameter to be used for LF under Assembly Bill No. 1668 (AB 1668) and Senate Bill No. 606 (SB 606), approved in May 2018.

Drought Factor (DF) is currently set at 1. The City may apply this additional parameter to the equation if the State mandates reduction of water usage due to drought.

*Example for **Reclaimed Water Budget** (Tier 1) for **(Current and Proposed)** with 10,000 sf. Parcel Size with ETO @ 10 inch*

$$= \frac{10{,}000 \times \frac{10}{12\ in/ft}}{100\ sf/hcf} \times 0.8 \times 1.0 = 66.7\ hcf$$

Use which is above a customer's water budget is included in tier 2. Tier 2 includes all water use which is greater than the total budget. **Table 97** shows the current and proposed tier widths under the described water budget-based rates.

Table 97. Current and Proposed Reclaimed Water Tier Width Allocations

Customer Class	Tier Definition Current	Tier Definition Proposed
Reclaimed		
Tier 1	Total Budget	Total Budget
Tier 2	101-150% of Budget	Use over Budget
Tier 3	151-200% of Budget	N/A
Tier 4	Over 200% of Budget	N/A

Variable Cost Components

Supply Costs

Supply costs are divided by total water use to determine the unit cost shown in **Table 98.** The base unit cost is applied to all water use.

Base Costs

Base costs are divided by total water use to determine the unit cost shown in **Table 98**. The base unit cost is applied to all water use.

Peaking

Peaking costs, the sum of MDD and PHD costs allocated to each tier are divided by total water use in each category to determine the unit cost shown in **Table 98**. The corresponding peaking unit cost is applied to all water use based on the tier percentage in **Table 88.**

Conservation

Conservation costs are divided by total water use in tier 2 to determine the unit cost shown in **Table 98**. All customers will pay all conservation costs in the upper tier. The corresponding conservation cost is applied to all water use in tier 2.

Revenue Offset

Revenue offsets are divided by total water use in tier 1 to determine the unit cost shown in **Table 98**. All customers benefit from the non-operating revenue when they stay within their water budgets.

Table 98. Variable Rate Costs and Components as Allocated to each Tier

		Variable Rate Components									
Tier	Water Use	Supply	Unit $ per hcf	Base	Unit $ per hcf	Peaking	Unit $ per hcf	Conservation	Unit $ per hcf	Revenue Offset	Unit $ per hcf
Tier 1	1,425,082	$298,767	**$0.21**	$1,451,678	**$1.02**	$1,526,134	**$1.07**	$0	**$0.00**	-$31,016	**-$0.02**
Tier 2	168,830	$35,395	**$0.21**	$171,980	**$1.02**	$208,065	**$1.23**	$7,241	**$0.04**	$0	**$0.00**

Table 99 shows the calculation used to determine the variable rates for each tier. Supply costs are added to peaking, conservation, and base costs to calculate the variable rates. Rates are then reduced by revenue offsets, which were set aside in the cost of service analysis.

Table 99. Variable Rate Calculation

Tier	Supply Cost		Base Cost		Peaking Cost		Conservation Cost		Revenue Offset		Variable Rate
Tier 1	$0.21	+	$1.02	+	$1.07	+	$0.00	-	$0.02	=	**$2.28**
Tier 2	$0.21	+	$1.02	+	$1.23	+	$0.04	-	$0.00	=	**$2.50**

In future years, the rates will be escalated by the revenue adjustments and the five-year rate schedule is shown in **Table 100**. Each adjustment will occur in January, midway through the fiscal year.

Table 100. Proposed 5-Year Variable Rate Schedule

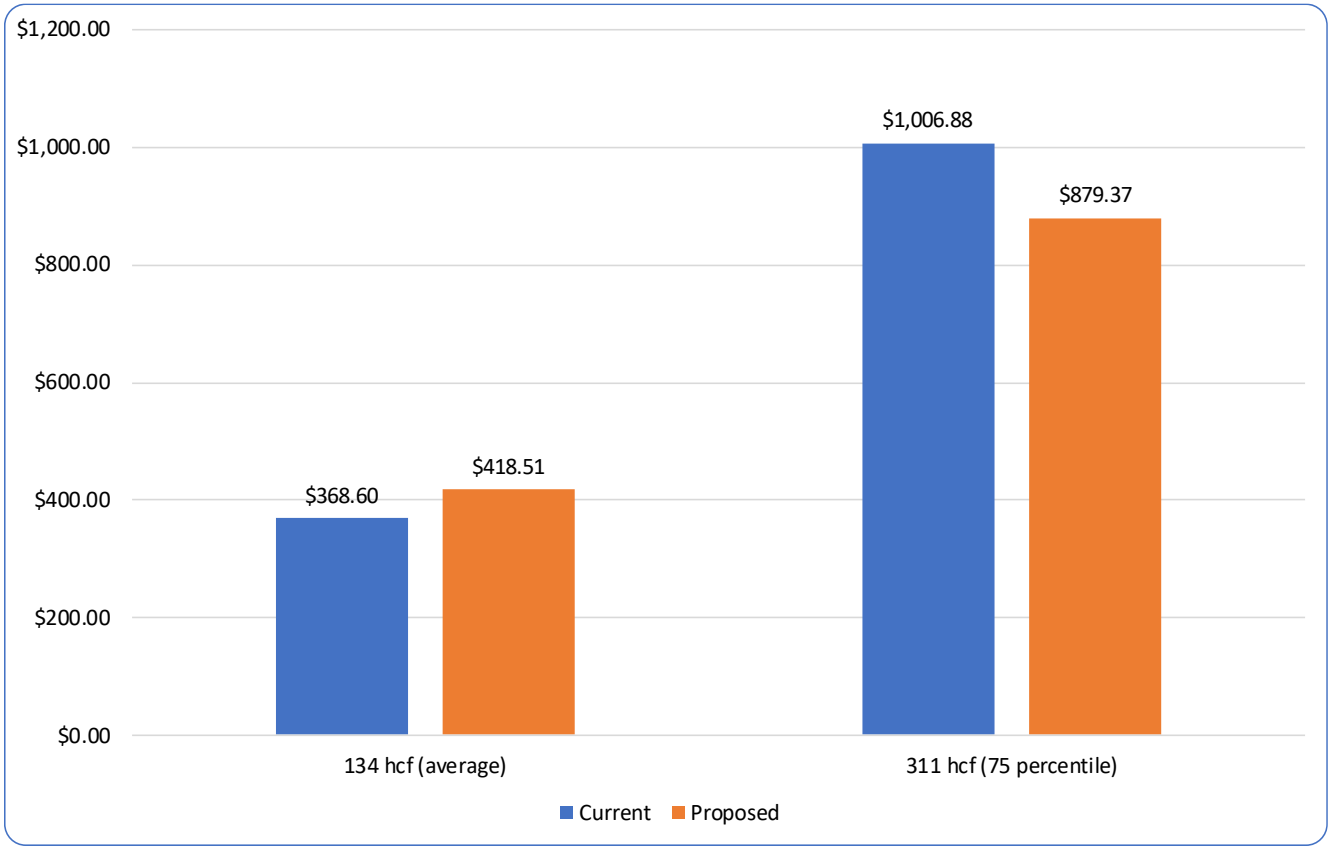
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Proposed Adjustment	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Tier 1	$2.37	$2.46	$2.56	$2.66	$2.77
Tier 2	$2.60	$2.71	$2.82	$2.93	$3.05

4.4 Bill Impact Analysis

This analysis compares customers' bills under current and proposed rates. **Figure 16** shows the dollar change in the bill based on 1 1/2" meter customer's, use at selected usage points. The City's average 1

1/2” reclaimed water customer uses water at 134 hcf monthly. Additionally, the 75th percentile of use for a 1 1/2” reclaimed water customer is under 311 hcf per billing period.

Figure 16. Reclaimed Water Customer Impact by Usage for 1 1/2” Meter



SEWER UTILITY

5.1 Financial Plan

RDN built a 10-year financial model for the City of Corona's sewer system to meet the system's long-term financial goals. The detailed rate analysis was performed for the first five years.

Revenues

RDN conducted a revenue analysis using the current sewer rates. The City currently collects fixed revenues from all customers. Fixed revenue forecasts are based on the customer growth assumptions described in the Methodology Section. **Table 101** shows the projected number of accounts connections for FY 2024 to FY 2029.

Table 101. Sewer Customer Growth, FY 2024 to FY 2029

Account Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Inside Standard Sewer	49,327	49,574	49,822	50,071	50,321	50,573
Inside Commercial						
Commercial - 5/8"	142	143	144	145	146	147
Commercial - 3/4"	176	177	178	179	180	181
Commercial - 1"	566	569	572	575	578	581
Commercial - 1 1/2"	502	505	508	511	514	517
Commercial - 2"	536	539	542	545	548	551
Commercial - 3"	25	25	25	25	25	25
Commercial - 4"	10	10	10	10	10	10
Commercial - 6"	4	4	4	4	4	4
Commercial - 8"	-	-	-	-	-	-
Special						
Special - Less than or equal to 1"	50	50	50	50	50	50
Special - Larger than 1"	94	94	94	94	94	94
Motels and Hotels						
Motels and Hotels Accounts	24	24	24	24	24	24
Motels and Hotels Units	3,137	3,153	3,169	3,185	3,201	3,217
Laundries						
Laundries Accounts	6	6	6	6	6	6
Laundries Machines	200	200	200	200	200	200

The revenue analysis also includes other operating and non-operating revenues such as interest income and miscellaneous revenue. These revenues are used to offset the revenue requirements that need to be recovered from customers' rates. This projection was created under the status quo rates and does not include proposed revenue adjustments. **Table 102** shows the projected non-operating revenue for the sewer utility by source for FY 2024 to FY 2029.

Table 102. Annual Non-Operating Revenue by Source, FY 2024 to FY 2029

Non-Operating Revenue	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Interest On Investments	$1,166,511	$1,189,841	$1,213,638	$1,237,911	$1,262,669	$1,287,922
Miscellaneous Income/Refunds	$600	$600	$600	$600	$600	$600
Premium On Sale Of Bond	$18,931	$0	$0	$0	$0	$0
Total	**$1,186,042**	**$1,190,441**	**$1,214,238**	**$1,238,511**	**$1,263,269**	**$1,288,522**

The system's total revenue for the study period is estimated to be approximately $33.9 to $34.6 million annually under the current rates. **Table 103** shows the projected sewer system revenues by category for the study period (FY 2024 – FY 2029) without any revenue adjustments, projections are based on customer growth projections as well as other operating and non-operating revenue estimates provided by City staff.

Table 103. Sewer System Revenue Forecast, FY 2024 to FY 2029

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue from Rates						
Fixed Revenue	$32,452,221	$32,128,836	$32,288,329	$32,448,370	$32,608,958	$32,770,641
Rate Revenue Total	**$32,452,221**	**$32,128,836**	**$32,288,329**	**$32,448,370**	**$32,608,958**	**$32,770,641**
Other Operating Revenues	$618,967	$618,967	$584,967	$584,967	$584,967	$584,967
Non-operating Revenues	$1,186,042	$1,190,441	$1,214,238	$1,238,511	$1,263,269	$1,288,522
Total	**$34,257,230**	**$33,938,244**	**$34,087,534**	**$34,271,848**	**$34,457,194**	**$34,644,130**

Operating and Maintenance (O&M) Expense

The itemized O&M expenses were carefully reviewed by the City and forecast for the study period using escalation factors discussed in the Key Assumptions section. **Table 104** shows the City's projected O&M expenses for the sewer utility during the study period. O&M Expenses are expected to increase by 4.2 percent on average annually.

Table 104. Sewer System O&M Expense Forecast, FY 2024 to FY 2029

Expense Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Development Service/Permitting	$35,444	$53,220	$56,789	$60,619	$62,936	$65,343
Capital Improvements	$597,236	$798,593	$852,026	$909,356	$944,026	$980,027
General Service	$5,692,899	$5,929,156	$6,160,495	$6,366,556	$6,554,248	$6,747,574
Regulatory Compliance	$808,229	$843,104	$877,735	$908,828	$935,766	$963,519
Operations	$16,067,055	$16,829,491	$17,593,998	$18,346,035	$19,031,348	$19,743,627
Infrastructure Maintenance	$2,383,377	$2,511,936	$2,634,913	$2,755,289	$2,846,751	$2,940,259
Facilities Maintenance	$3,379,884	$3,612,641	$3,800,446	$3,989,108	$4,147,828	$4,291,950
Utility Billing & Customer Care	$1,248,003	$1,320,448	$1,388,314	$1,455,660	$1,504,152	$1,554,297
Conservation	$13,364	$13,829	$14,309	$14,703	$15,107	$15,522
City Clerk	$3,572	$3,852	$4,154	$4,480	$4,659	$4,844
Total Operating	**$30,229,063**	**$31,916,269**	**$33,383,179**	**$34,810,635**	**$36,046,819**	**$37,306,961**

Other Obligations

Other obligations included in the financial plan are capital improvement projects funded by PAYGO (Pay As You Go), debt service obligations, and reserve contributions made from rates.

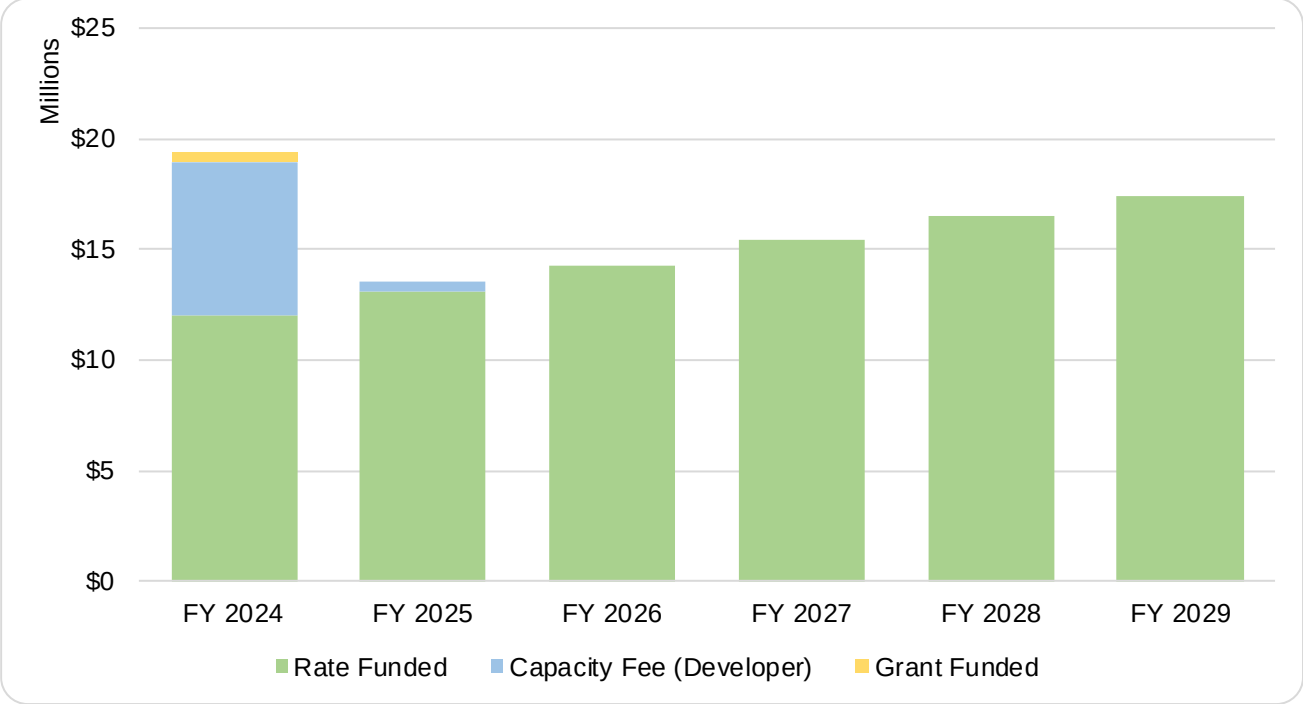
Capital Improvement Projects

The City plans to spend an average of $14.8 million a year on sewer rate funded capital expenditures during the rate setting period. An additional $1.2 million on average per year in sewer capital expenditures will be funded by capacity fees. During the 5-year rate setting period, City staff indicated the City is in the process of conducting a capacity fee study, so capacity fee funded CIP is not included in the rate analysis. **Table 105** shows the capital expenditure by expenditure type. The City plans to use customer rates to accomplish the proposed capital plan, where capacity fees and grants are not available. **Figure 17** graphically shows the rate study capital plan by funding source, only PAYGO funded expenditure will impact customer rates.

Table 105. Rate Study Sewer CIP Expenses by Expense Type, FY 2024 to FY 2029

CIP Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Rate Funded	$12,000,000	$13,131,336	$14,262,672	$15,394,008	$16,525,344	$17,430,600
Capacity Fee	$6,901,564	$454,499	$0	$0	$0	$0
Grant Funded	$479,170	$0	$0	$0	$0	$0
Total CIP	**$19,380,734**	**$13,585,835**	**$14,262,672**	**$15,394,008**	**$16,525,344**	**$17,430,600**

Figure 17. Rate Study Sewer CIP Expenses by Funding Source, FY 2024 to FY 2029



Debt Service and Coverage Ratios

The City's debt service schedule totals between $3.4 million and $3.7 million a year during the study period. Current debt obligations include rate funded debt as well. **Table 106** shows the annual debt service payments which are allocated to the sewer fund.

Table 106. Sewer Fund Debt Service Payments, FY 2024 to FY 2029[27]

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Principal	$1,513,603	$1,588,628	$1,666,810	$1,737,657	$1,812,172	$1,832,372
Interest	$2,164,636	$2,046,504	$1,927,563	$1,808,747	$1,691,479	$1,574,072
Total Debt Service	**$3,678,240**	**$3,635,132**	**$3,594,374**	**$3,546,404**	**$3,503,650**	**$3,406,444**

Table 107 shows the DSCR under the current finances detailed in the previous tables. Capital leases were removed from the DSCR calculation because they do not include a coverage requirement. To derive the DSCR, net revenue is divided by the total rate repaying debt service in each year.

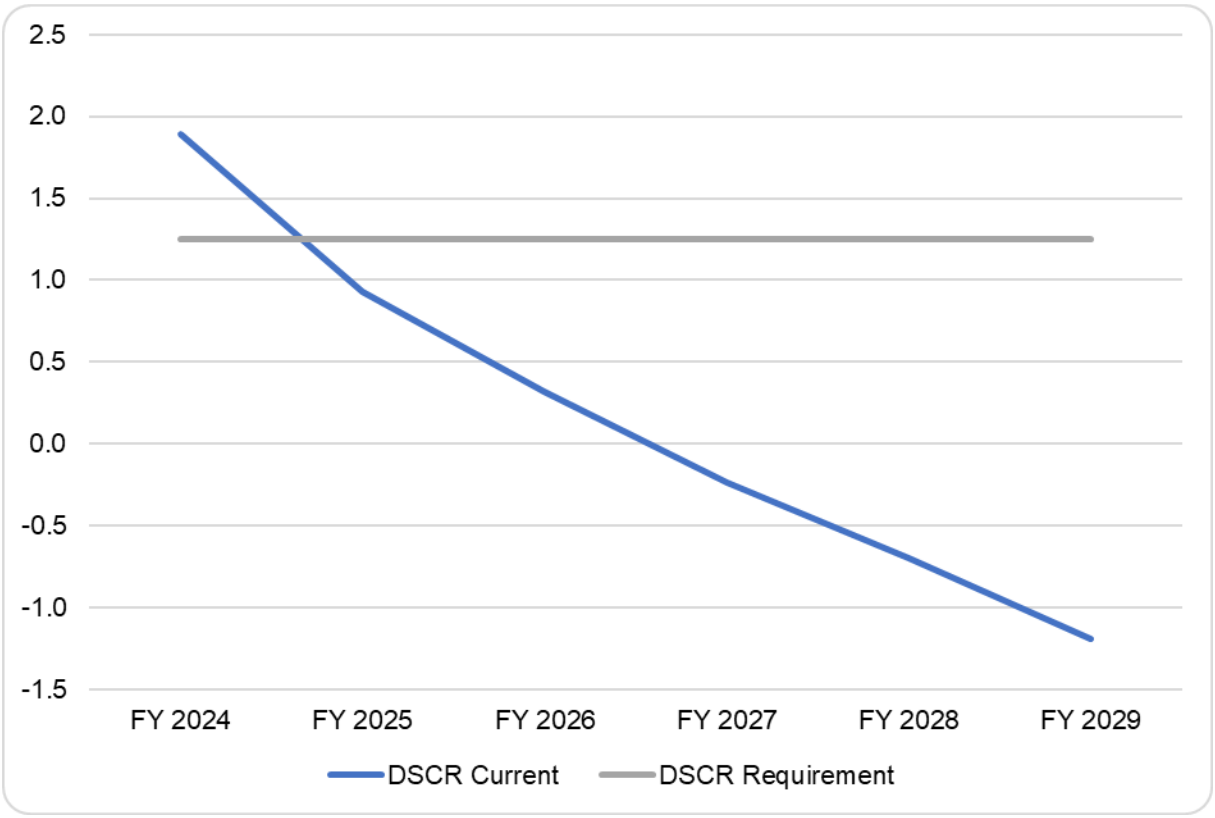
Table 107. Sewer Debt Service Coverage Ratio Calculation, FY 2024 to FY 2029

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Revenue	$34,257,230	$33,938,244	$34,087,534	$34,271,848	$34,457,194	$34,644,130
Total Operating Expense	$30,229,063	$31,916,269	$33,383,179	$34,810,635	$36,046,819	$37,306,961
Net Revenue	$4,028,167	$2,021,975	$704,355	($538,787)	($1,589,625)	($2,662,831)
Total Non- Lease Debt Service	$2,129,455	$2,170,537	$2,209,758	$2,237,769	$2,267,197	$2,238,564
Debt Service Coverage Ratio	**1.89**	**0.93**	**0.32**	**-0.24**	**-0.70**	**-1.19**
DSCR Requirement	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**

Under the current rates, the City will be in technical default beginning in FY 2025 as net revenues are not 125 percent greater than debt service payments. **Figure 18** graphically shows the projected debt service coverage ratios based on the current financial plan.

[27] City staff provided details of all current and planned debt service obligations

Figure 18. Debt Service Coverage Ratio Under Current Rates, FY 2024 to FY 2029



Reserves

The City must maintain an appropriate reserve balance to ensure the day-to-day operation will continue during emergencies and guarantee the future stability of the system. The City's financial goal is to build an appropriate level of cash reserves for each reserve fund included in the financial plan of this Study. Reserve target for the sewer utility is described below:

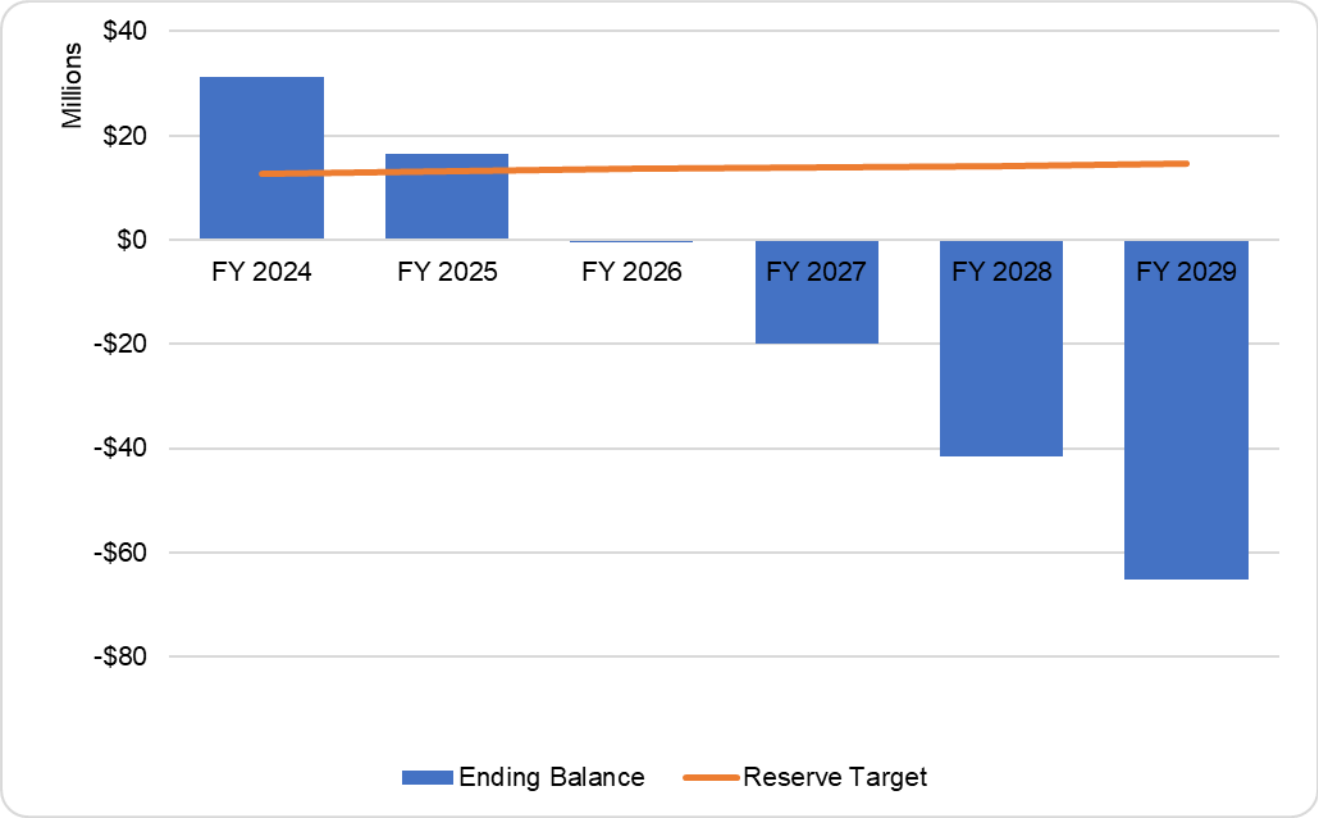
- **Operating Reserve**: three months of operating expenses plus annual depreciation

The reserve target at the end of the study period reaches $14.5 million. **Table 108** shows the City's reserve targets for FY 2024 through FY 2029 based on the current reserve policy. **Figure 19** displays the resulting cash balances versus the reserve target under the current rates. Reserve targets based on reserve policy shown in **Table 20** and operating, capital, and debt service totals shown in **Tables 103, 104, and 105**, respectively.

Table 108. Sewer Reserve Target, FY 2024 to FY 2029

Reserve Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Operating Reserve	$12,770,787	$13,192,588	$13,559,316	$13,916,180	$14,225,226	$14,540,261

Figure 19. Sewer Cash Balances and Reserve Target With Current Rates, FY 2024 to FY 2029



Financial Plan

Based on the projected total revenue and necessary costs to be recovered during the study period, RDN built a financial plan that will generate sufficient revenues for the day-to-day operation and annual PAYGO and make appropriate contributions to reserves. The City currently has a projected ending cash balance of $31.4 million in FY 2024. **Table 109** shows the status quo sewer pro forma with no revenue adjustments and the resulting ending balances based on the revenues and expenses outlined in this section.

Table 109. Status Quo Financial Pro Forma for City of Corona Sewer System, FY 2024 to FY 2029

Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rate Month Implemented						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Cash Position Opening Balance	$ 43,004,670	$ 31,354,597	$ 16,610,104	$ (542,586)	$ (20,021,785)	$ (41,640,404)
Revenues						
Sewer Rate Revenue	$ 32,452,221	$ 32,128,836	$ 32,288,329	$ 32,448,370	$ 32,608,958	$ 32,770,641
Adjusted Sewer Rate Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ 618,967	$ 618,967	$ 584,967	$ 584,967	$ 584,967	$ 584,967
Non-Operating Revenue	$ 1,186,042	$ 1,190,441	$ 1,214,238	$ 1,238,511	$ 1,263,269	$ 1,288,522
Total Revenues	**$ 34,257,230**	**$ 33,938,244**	**$ 34,087,534**	**$ 34,271,848**	**$ 34,457,194**	**$ 34,644,130**
Operating Expenses	$ 30,229,063	$ 31,916,269	$ 33,383,179	$ 34,810,635	$ 36,046,819	$ 37,306,961
Net Operating Revenue	**$ 4,028,167**	**$ 2,021,975**	**$ 704,355**	**$ (538,787)**	**$ (1,589,625)**	**$ (2,662,831)**
Current Debt Service	$ 3,678,240	$ 3,635,132	$ 3,594,374	$ 3,546,404	$ 3,503,650	$ 3,406,444
Proposed Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating and Debt Service	**$ 33,907,303**	**$ 35,551,401**	**$ 36,977,553**	**$ 38,357,039**	**$ 39,550,470**	**$ 40,713,405**
Net Revenues Before CIP	**$ 349,927**	**$ (1,613,157)**	**$ (2,890,018)**	**$ (4,085,191)**	**$ (5,093,276)**	**$ (6,069,275)**
Capital Expenditure	$ 19,380,734	$ 13,585,835	$ 14,262,672	$ 15,394,008	$ 16,525,344	$ 17,430,600
Debt	$ -	$ -	$ -	$ -	$ -	$ -
Debt New	$ -	$ -	$ -	$ -	$ -	$ -
Capacity Fee	$ 6,901,564	$ 454,499	$ -	$ -	$ -	$ -
Grants	$ 479,170	$ -	$ -	$ -	$ -	$ -
Cash	$ 12,000,000	$ 13,131,336	$ 14,262,672	$ 15,394,008	$ 16,525,344	$ 17,430,600
Net Income	$ (11,650,073)	$ (14,744,493)	$ (17,152,690)	$ (19,479,199)	$ (21,618,620)	$ (23,499,875)
Ending Balance	**$ 31,354,597**	**$ 16,610,104**	**$ (542,586)**	**$ (20,021,785)**	**$ (41,640,404)**	**$ (65,140,280)**

Table 110 shows the proposed sewer pro forma for the study period with the recommended revenue adjustments per year. The proposed financial plan also includes a $45 million debt issuance in FY 2026 which will allow the City to accomplish their long-term capital plan. This debt issuance has additional debt service payments and coverage requirements, which were included in the revenue adjustments. All revenue adjustments will occur in January of the Fiscal Year.

Table 110. Proposed Financial Pro Forma for City of Corona Sewer System, FY 2024 to FY 2029

Rate Increase		10.0%	10.0%	10.0%	10.0%	10.0%
Rate Month Implemented		1-Jan	1-Jan	1-Jan	1-Jan	1-Jan
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Cash Position Opening Balance	$ 43,004,670	$ 31,354,597	$ 18,216,546	$ 51,068,547	$ 37,439,318	$ 25,857,075
Revenues						
Sewer Rate Revenue	$ 32,452,221	$ 32,128,836	$ 32,288,329	$ 32,448,370	$ 32,608,958	$ 32,770,641
Adjusted Sewer Rate Revenue	$ -	$ 1,606,442	$ 5,004,691	$ 8,777,284	$ 12,963,691	$ 17,607,829
Other Operating Revenue	$ 618,967	$ 618,967	$ 584,967	$ 584,967	$ 584,967	$ 584,967
Non-Operating Revenue	$ 1,186,042	$ 1,190,441	$ 1,214,238	$ 1,238,511	$ 1,263,269	$ 1,288,522
Total Revenues	**$ 34,257,230**	**$ 35,544,686**	**$ 39,092,226**	**$ 43,049,132**	**$ 47,420,885**	**$ 52,251,959**
Operating Expenses	$ 30,229,063	$ 31,916,269	$ 33,383,179	$ 34,810,635	$ 36,046,819	$ 37,306,961
Net Operating Revenue	**$ 4,028,167**	**$ 3,628,417**	**$ 5,709,047**	**$ 8,238,498**	**$ 11,374,066**	**$ 14,944,998**
Current Debt Service	$ 3,678,240	$ 3,635,132	$ 3,594,374	$ 3,546,404	$ 3,503,650	$ 3,406,444
Proposed Debt Service	$ -	$ -	$ -	$ 2,927,315	$ 2,927,315	$ 2,927,315
Total Operating and Debt Service	**$ 33,907,303**	**$ 35,551,401**	**$ 36,977,553**	**$ 41,284,354**	**$ 42,477,784**	**$ 43,640,720**
Net Revenues Before CIP	**$ 349,927**	**$ (6,715)**	**$ 2,114,673**	**$ 1,764,779**	**$ 4,943,101**	**$ 8,611,239**
Capital Expenditure	$ 19,380,734	$ 13,585,835	$ 14,262,672	$ 15,394,008	$ 16,525,344	$ 17,430,600
Debt Proceeds Proposed	$ -	$ -	$ -	$ -	$ -	$ -
Debt Proceeds New	$ -	$ -	$ 45,000,000	$ -	$ -	$ -
Capacity Fee	$ 6,901,564	$ 454,499	$ -	$ -	$ -	$ -
Grants	$ 479,170	$ -	$ -	$ -	$ -	$ -
Cash	$ 12,000,000	$ 13,131,336	$ (30,737,328)	$ 15,394,008	$ 16,525,344	$ 17,430,600
Net Income	$ (11,650,073)	$ (13,138,051)	$ 32,852,001	$ (13,629,229)	$ (11,582,243)	$ (8,819,361)
Ending Balance	**$ 31,354,597**	**$ 18,216,546**	**$ 51,068,547**	**$ 37,439,318**	**$ 25,857,075**	**$ 17,037,714**

Revenue Requirements

Table 111 displays the sewer utility's revenue requirements FY 2024. The total expense for each year is offset by other operating revenues and non-operating revenues to compute a pure portion of revenue requirements that need to be recovered from customers' rates. RDN proposes annual revenue adjustments of 10.0 percent FY 2025 through FY 2029 to reach the financial goals set by the City.

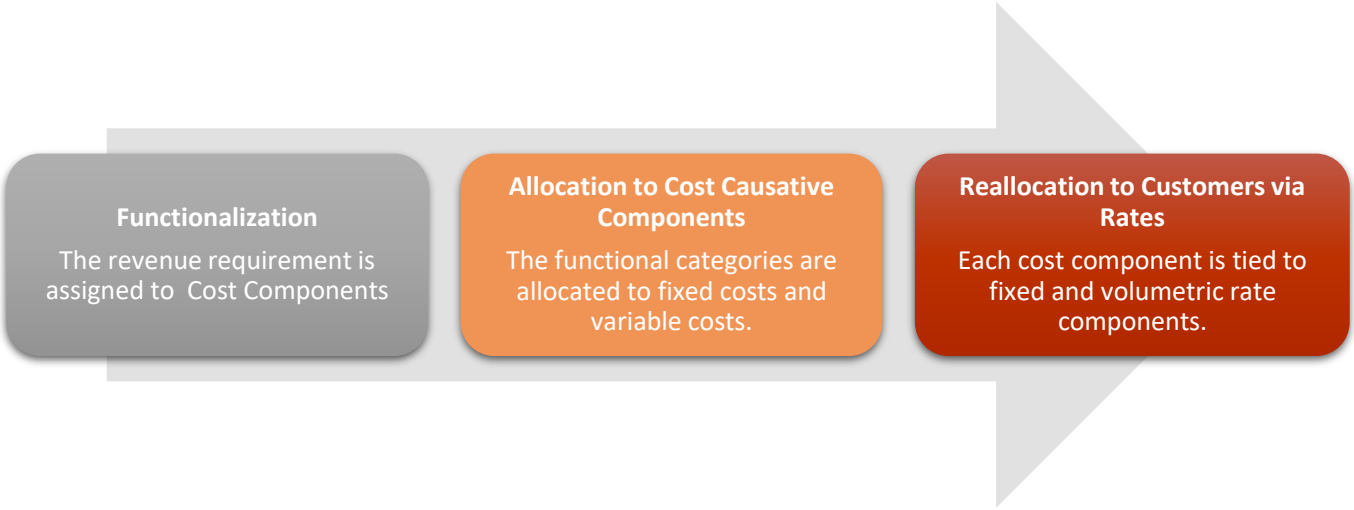
Table 111. Revenue Requirements for City of Corona Sewer Utility, FY 2024

Revenue Requirements	FY 2024
Operating Expenses	$30,229,063
Debt Service	$3,678,240
Capital Expenditures (PAYGO)	$12,000,000
Total Expenses	**$45,907,303**
Other Operating Revenue	($618,967)
Non-Operating Revenue	($1,186,042)
Net Balance From Operations	($11,650,073)
Rate Revenue Requirement	**$32,452,221**

5.2 Cost of Service Analysis

In the same way as the sewer system's Cost of Service analysis was performed, a sewer system's COS analysis also utilizes a three-step approach to allocate costs proportionally among different customer classes. These steps include 1) functionalization of costs, 2) cost classification, and 3) cost allocation to customers. Provided below is a detailed discussion of the sewer COS analysis conducted for the City, and the specific steps taken for the analysis.

Figure 20. A Typical Flow for Cost of Service Analysis Process



Functionalization of Costs

To allocate the cost of service among the different customer classes, costs first must be allocated to the appropriate sewer parameters. The following sections describe the allocation of the operating and capital costs of service to the appropriate parameters of the sewer system.

The total cost of sewer service is analyzed by system function in order to equitably distribute costs of service to the various classes of customers. For this analysis, sewer utility costs of service are developed consistent with the guidelines for allocating costs detailed in the Water Environment Federation (WEF) Manual of Practice No. 27, Financing and Charges for Sewer Systems.

A cost of service analysis distributes the revenue requirements (costs) to each customer class. After determining the revenue requirements, the next step is to functionalize the O&M costs based on the City's O&M classification:

- **Sewer Collection** – Costs incurred in the collection of sewer
- **Pumping** – Costs incurred in the pumping of sewer
- **Treatment and Disposal** – Costs incurred in the treatment and disposal of sewer

- **Customer Accounts** – costs associated with customer service and billing related tasks
- **Administrative and General** – costs associated with administrative and general functions
- **Sewer Facilities** – costs associated with sewer facilities

The functionalization of costs allows us to better allocate the functionalized costs to the cost causation components. The cost causation components used in this study include:

- **Service-Related Costs** - are those costs that do not change with respect to the amount of sewer flow generated (in hcf) or the strength of the sewer (the amount of organic compounds or suspended solids in sewer). An example of fixed costs would be administrative costs.
- **Flow-Related costs** - are those costs that are dependent upon the amount of sewer flow and strength. An example of variable costs would be chemical costs associated with treating sewer.

Once this process was complete, and the customer classes were identified, the unit cost of these classified costs were calculated and further allocated to different customer classes using the unit of services specific to the class. **Table 112** through **Table 117** show the steps taken to functionalize and allocate the City's costs to each customer class.

Table 112. Percent of O&M Functional Categories Allocated[28]

O&M Expense		
Category	**Allocation**	**Percent**
Total O&M	**$30,229,063**	**100.0%**
Sewer Collection	$1,395,446	4.6%
Treatment and Disposal	$11,435,865	37.8%
Customer Accounts	$580,904	1.9%
Sewer Facilities	$2,260,362	7.5%
Admin and General	$14,556,486	48.2%

Table 113. Percent of O&M Functional Categories Allocated to Cost Components

O&M Expense		
Category	**Flow**	**Service**
Sewer Collection	100.0%	0.0%
Treatment and Disposal	100.0%	0.0%
Customer Accounts	0.0%	100.0%
Sewer Facilities	100.0%	0.0%
Admin and General	97.7%	2.3%

[28] City staff provided individual cost allocations for each budget item and system asset based on the standard categories shown

Table 114. Total of Operating Functional Categories Allocated to Cost Components

O&M Expense		
Category	Flow	Service
Sewer Collection	$1,395,446	$0
Treatment and Disposal	$11,435,865	$0
Customer Accounts	$0	$580,904
Sewer Facilities	$2,260,362	$0
Admin and General	$14,221,687	$334,799

Table 115. Percent of Asset Value Functional Categories Allocated

Asset Values		
Category	Allocation	Percent
Total Assets	**$256,037,114**	**100.0%**
Sewer Collection	$144,811,172	56.6%
Pumping	$16,973,333	6.6%
Treatment and Disposal	$71,402,256	27.9%
Customer Accounts	$3,059,031	1.2%
Admin and General	$19,791,323	7.7%

Table 116. Percent of Non-operating Functional Categories Allocated to Cost Components

Non-Operating Expense		
Category	Flow	Service
Sewer Collection	100.0%	0.0%
Treatment and Disposal	100.0%	0.0%
Customer Accounts	0.0%	100.0%
Pumping	100.0%	0.0%
Admin and General	98.7%	1.2%

Table 117. Total of Non-operating Functional Categories Allocated to Cost Components

Non-Operating Expense		
Category	Flow	Service
Sewer Collection	$8,867,403	$0
Pumping	$1,039,349	$0
Treatment and Disposal	$4,372,263	$0
Customer Accounts	$0	$187,317
Admin and General	$1,196,214	$15,692

Table 118 displays the functionalized O&M costs and non-operating costs allocated to cost causative components for the sewer system. The non-operating expenses for the test year are made up of planned PAYGO capital expenditures and debt service payments. Those costs are distributed to the cost components based on the final percentages shown in **Table 116**, above. Operating allocations are based

on the actual projected test year expense and the total for each cost component reflect the percentages in **Table 113**.

Table 118. Revenue Requirement Cost Allocation by Cost Component

Cost Allocation Summary	Total	Flow	Service
O&M Revenue Requirements	$30,229,063	$29,313,360	$915,703
Non-Operating Revenue Requirements	$15,678,240	$15,475,230	$203,010
	$45,907,303	**$44,788,590**	**$1,118,713**
		97.6%	2.4%
Other Operating Revenue	($618,967)	($603,883)	($15,084)
Non-Operating Revenue	($1,186,042)	($1,157,139)	($28,903)
Net Balance From Operations	($11,650,073)	($11,366,172)	($283,900)
Rate Revenue Requirement	**$32,452,221**	**$31,661,394**	**$790,827**

Allocation to Units

In developing equitable rate structures, revenue requirements are allocated to customers commensurate with customer demand and services rendered. First, an overall number of units was determined for each cost component (**Table 121**). RDN completed a sewer mass balance and water consumption analysis. The results of this analysis determined that the current flow caps for residential customers reflect an appropriate estimate of total sewer generated by those classes. Additionally, the sum of billed sewer flow reflects the total sewer flows reported by City staff. **Table 119** shows the total sewer flow to the treatment plant in million gallons (MG) for fiscal year 2023 as well as water use and sewer flow for each customer class.

Table 119. Total Plant Sewer Flows[29]

Customer Class	Water Use (hcf)	gallons per day (million)	Annual Flow (hcf)
Inside Commercial 5/8 & City Park Rest	24,027	0.05	24,027
Inside Commercial 3/4"	27,148	0.06	27,148
Inside Commercial 1"	164,908	0.34	164,908
Inside Commercial 1 1/2"	286,688	0.59	286,688
Inside Commercial 2"	633,053	1.30	633,053
Inside Commercial 3"	44,858	0.09	44,858
Inside Commercial 4"	100,905	0.21	100,905
Inside Commercial 6"	31,595	0.06	31,595
Special - Less than or equal to 1" Meter	25,791	0.05	25,791
Special - Larger than 1" Meter	112,140	0.23	112,140
Motels & Hotels	91,032	0.19	91,032
Laundries	24,171	0.05	24,171
Total Non-Residential	**1,566,316**	**3.21**	**1,566,316**
Inside Standard Sewer		9.76	4,764,627
Total		**12.97**	**6,330,943**

[29] Total flow rates to treatment plant provided by City Staff

The ultimate goal of a cost of service analysis is to proportionately distribute the revenue requirements to each user class. First, a cost allocation basis must be determined. To do so, billed sewer generation for each user class is estimated based on the projected billed water use for FY 2024. Residential customer's indoor water use is shown in **Table 120** under the current water budget methodology and the proposed water budgets (47 gpcd). The indoor water use under the current rates is within 3.3 percent of the estimates derived from the mass balance. In future rate studies, additional analysis should be conducted to review the impacts of water budget changes.

Table 120. Residential Indoor Water Use Under Current Water Rates and Proposed Water Rates

	Indoor Water Use (Current)	Indoor Water Use (Proposed)
Residential - Single Indoor	3,678,423	3,113,196
Residential - Multi-Family Indoor	933,992	836,054
Total	**4,612,415**	**3,949,250**
Results of Mass Balance	4,764,627	

Table 121 shows the total water use allocated to each customer class which is used as the unit to divide the total costs allocated to sewer flow.

Table 121. Cost of Service Units of Service

Customer Class	Customers	Flow
Inside Standard Sewer	49,574	4,764,627
Inside Commercial 5/8"	142	24,027
Inside Commercial 3/4"	176	27,148
Inside Commercial 1"	566	164,908
Inside Commercial 1 1/2"	502	286,688
Inside Commercial 2"	536	633,053
Inside Commercial 3"	25	44,858
Inside Commercial 4"	10	100,905
Inside Commercial 6"	4	31,595
Special - Less than or equal to 1" Meter	50	25,791
Special - Larger than 1" Meter	94	112,140
Motels & Hotels	24	91,032
Laundries	6	24,171
Total	**51,709**	**6,330,943**

Costs allocated to each cost component were divided by the number of units to determine a unit cost (**Table 122**). **Table 123** shows the projected average indoor use for indoor standard sewer customers based on the mass balance analysis (historical use data) which will be used to determine fixed and variable rates for all customers.

Table 122. Cost of Service Unit Cost

	Flow	Service
Cost of Service	$31,661,394	$790,827
Unit of Service	6,330,943	51,709
Cost per Unit	$5.00	$15.29

Table 123. Average Residential Indoor Water Use

Customer Class	Flow	Customers	Average Monthly Flow
Inside Standard Sewer	4,764,627	49,574	8.0

5.3 Rate Design

The City's sewer rates are currently comprised of a monthly service charge. The proposed rates will include a fixed charge which is applied to each customer's bill. **Table 124** shows the calculation used to determine sewer rates for each customer class. Inside standard sewer customers will only pay the fixed charge as the proposed rates include the average use of that customer billed monthly. For customers who are not currently identified as inside standard sewer, water use above 8 hcf a month will be billed at the unit rate per hcf. Since the fixed portion of rates includes the average indoor use, all additional use represents the additional impact a customer has on the sewer system above an inside standard sewer customer's impact. The proposed rates increase equity across customer classes as well as within customer classes because customers will only pay a bill based on their actual impact on the system.

Table 124. Sewer Rate Calculation

Proposed Sewer Rates	Service Component				Flow Component			COS Rate
Fixed Charge (All Customers)	$15.29	/	12	+	$5.00	x	8.01	$41.33
Variable Charge (Non-Residential per hcf)					$5.00	x	1	$5.00

Sewer Rates

In future years, the rates will be escalated by the revenue adjustments and the five-year rate schedule shown in **Table 125**. Each adjustment will occur in January, midway through the fiscal year. As part of the proposed rate changes, the City must implement a variance program for commercial customers whose water use and sewer flow may not be directly comparable. For example, a customer who cycles water within a closed system and does not flush that water down the sewer should not pay for that as sewer flow. The City should review the variances on a case-by-case basis, and should review variances if a business changes.

Table 125. Proposed Variable Sewer Rates FY 2025 to FY 2029

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Proposed Adjustment	**10.0%**	**10.0%**	**10.0%**	**10.0%**	**10.0%**
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Fixed Charge (All Customers)	$45.46	$50.01	$55.01	$60.51	$66.56
Variable Charge (Non-Residential per hcf)	$5.50	$6.05	$6.66	$7.32	$8.05

CONCLUSION

6.1 Summary of Recommendations and Financial Results

Recommendations:

Water

- Adjusting rates annually by the recommended revenue adjustments of 9.0 percent per year
- Increasing the fixed proportion of rate collection
- Reducing the indoor allocation for residential customers from 55 gallons per capita per day (gpcd) to 47 gpcd
- Reducing the number of tiers for all customers by one

Reclaimed Water

- Adjusting rates annually by the recommended revenue adjustments of 4.0 percent per year
- Reducing the number of tiers for all customers from four to two

Sewer

- Adjusting rates annually by the recommended revenue adjustments of 10.0 percent per year
- Changing the rate structure to bill the same fixed charge for all customers
- Introducing a variable charge for non-residential units for all water use over 8 hundred cubic feet (hcf) in a billing period
- Implementing a variance program for customers whose water use does not equal their sewer flow

The following figures summarize the recommendations of this report:

Figure 21 shows the status quo water financial plan used for this study.

Figure 21. Rate Study Water Status Quo Financial Plan

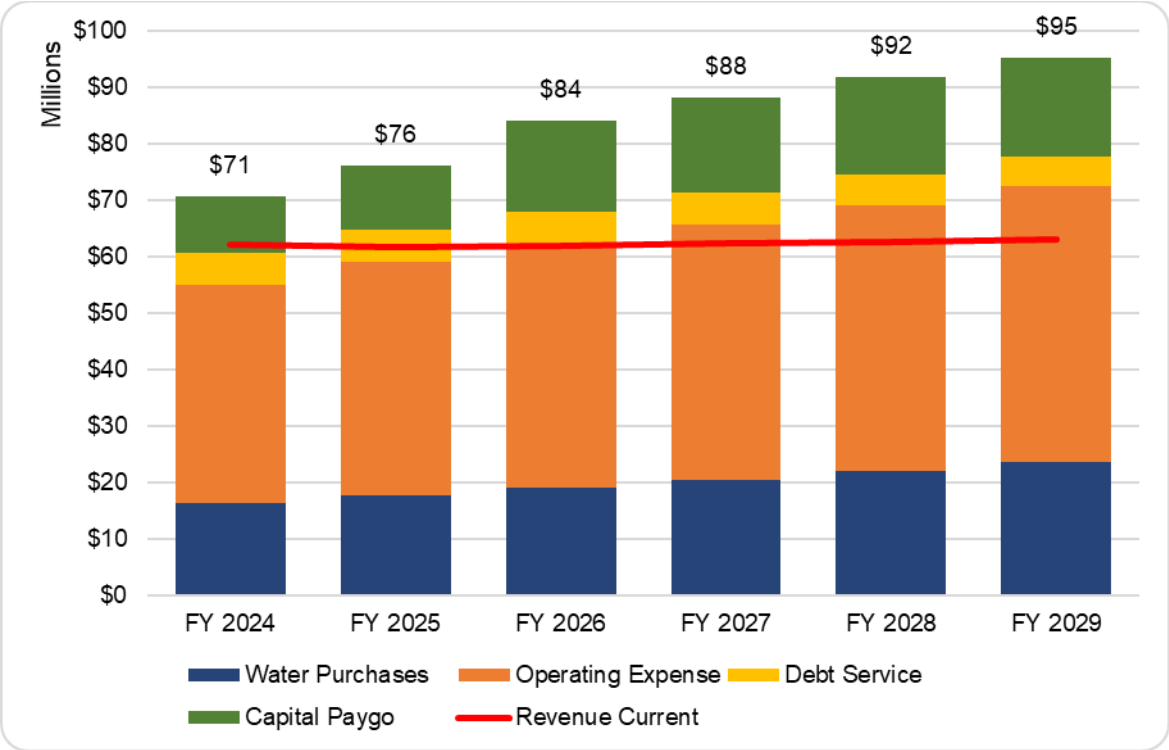


Figure 22 shows the City's water utility ending cash balances with no adjustments to the revenue requirements.

Figure 22. Ending Water Cash Balances with No Revenue Adjustment

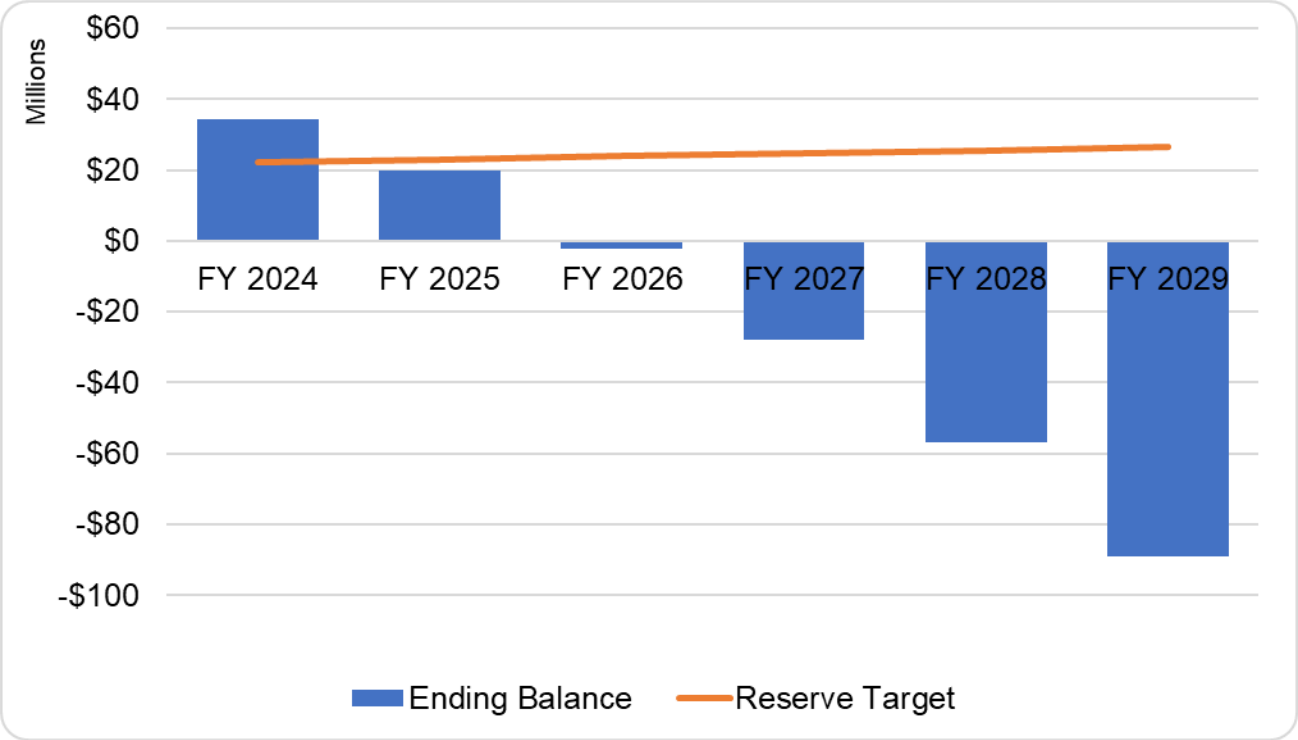


Figure 23 shows the recommended annual water revenue adjustments for each year of the rate setting period.

Figure 23. Recommended Water Revenue Adjustment

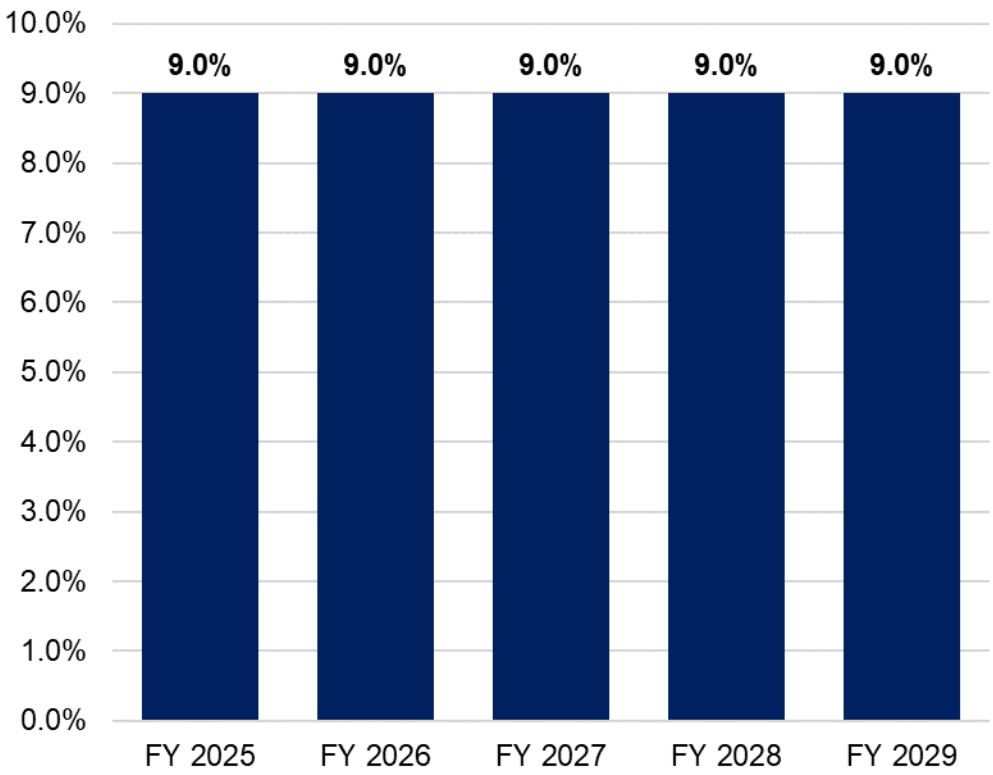
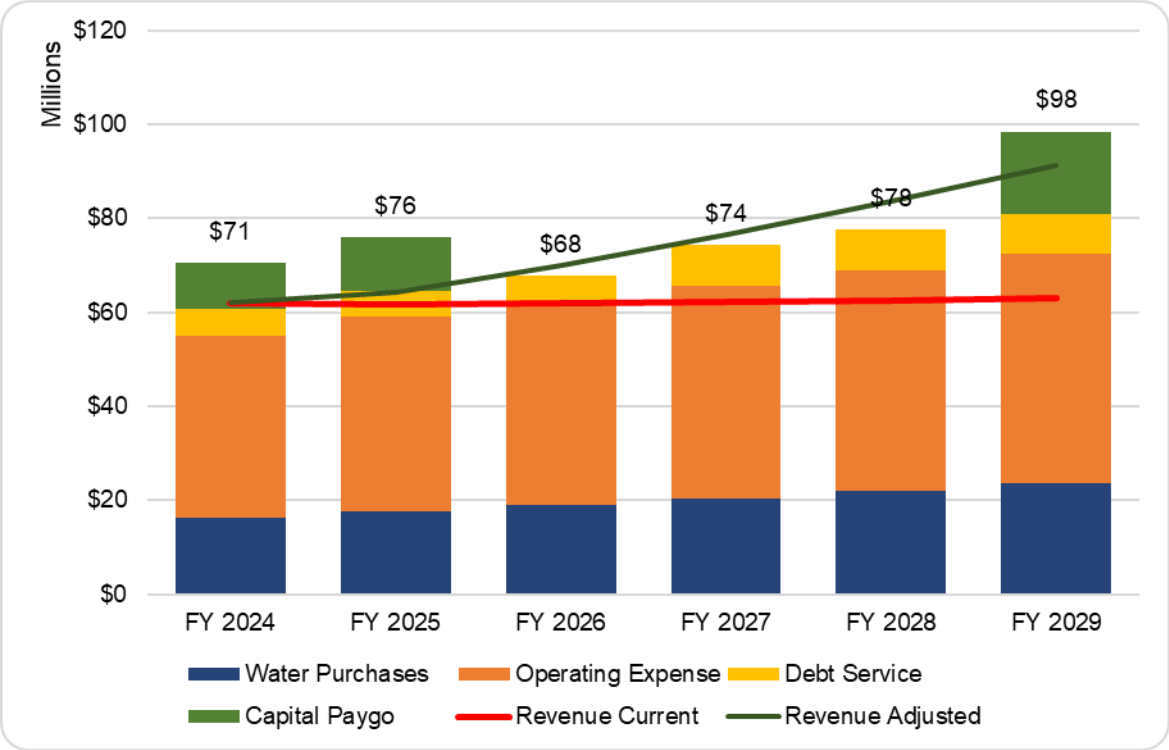


Figure 24 shows the proposed financial plan with revenue adjustments used for this study.

Figure 24. Recommended Rate Study Adjusted Water Financial Plan



Note: Proposed financial plan includes $50 million debt issuance in FY 2025-26 which funds previously cash funded capital projects

Table 126 and **Table 127** show the proposed fixed rates and variable rates based on the proposed revenue adjustments and cost of service analysis for each year of the rate setting period, respectively.

Table 126. Proposed Potable Fixed Rates for FY 2025 to FY 2029

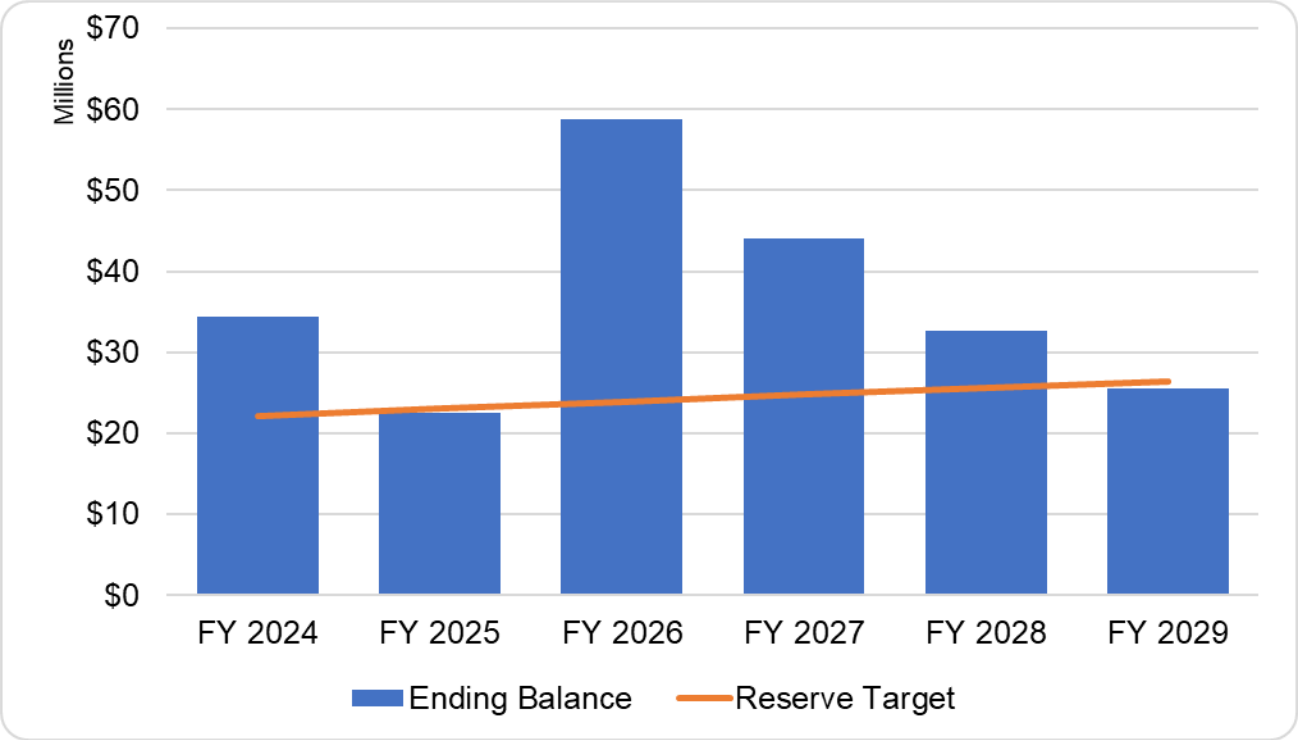
Fixed Charges					
Customer Class	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Domestic					
5/8"	$32.79	$35.75	$38.96	$42.47	$46.29
3/4"	$42.94	$46.80	$51.02	$55.61	$60.61
1"	$63.23	$68.92	$75.12	$81.88	$89.25
1 1/2"	$113.94	$124.20	$135.38	$147.56	$160.84
2"	$174.81	$190.54	$207.69	$226.38	$246.75
3"	$367.54	$400.62	$436.67	$475.97	$518.81
4"	$651.56	$710.20	$774.12	$843.79	$919.74
6"	$1,635.51	$1,782.70	$1,943.15	$2,118.03	$2,308.65
8"	$2,852.76	$3,109.51	$3,389.36	$3,694.40	$4,026.90
10"	$4,272.88	$4,657.44	$5,076.61	$5,533.51	$6,031.52
Fire Protection					
5/8"	$12.64	$13.78	$15.02	$16.37	$17.84
3/4"	$12.64	$13.78	$15.02	$16.37	$17.84
1"	$12.64	$13.78	$15.02	$16.37	$17.84
1 1/2"	$13.33	$14.53	$15.84	$17.27	$18.82
2"	$14.91	$16.25	$17.71	$19.31	$21.05
3"	$17.63	$19.21	$20.94	$22.83	$24.88
4"	$27.38	$29.84	$32.53	$35.46	$38.65
6"	$44.20	$48.18	$52.51	$57.24	$62.39
8"	$69.50	$75.76	$82.57	$90.01	$98.11
10"	$104.57	$113.98	$124.24	$135.42	$147.61

Table 127. Proposed Potable Variable Rates for FY 2025 to FY 2029

Variable Charges					
Tier	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Residential					
Tier 1	$1.96	$2.13	$2.32	$2.53	$2.76
Tier 2	$3.31	$3.60	$3.93	$4.28	$4.67
Tier 3	$4.38	$4.77	$5.20	$5.67	$6.18
Tier 4	$5.22	$5.69	$6.20	$6.76	$7.36
Non-Residential					
Tier 1	$3.31	$3.60	$3.93	$4.28	$4.67
Tier 2	$4.38	$4.77	$5.20	$5.67	$6.18
Tier 3	$5.22	$5.69	$6.20	$6.76	$7.36

Figure 25 shows the City's ending cash balances after revenue and rate adjustments are made.

Figure 25. Recommended Ending Water Cash Balances with Revenue Adjustment



Note: Proposed financial plan includes $50 million debt issuance in FY 2026 which shows as available cash in the cash balance calculation

Figure 26 shows the status quo reclaimed water financial plan used for this study.

Figure 26. Rate Study Reclaimed Water Status Quo Financial Plan

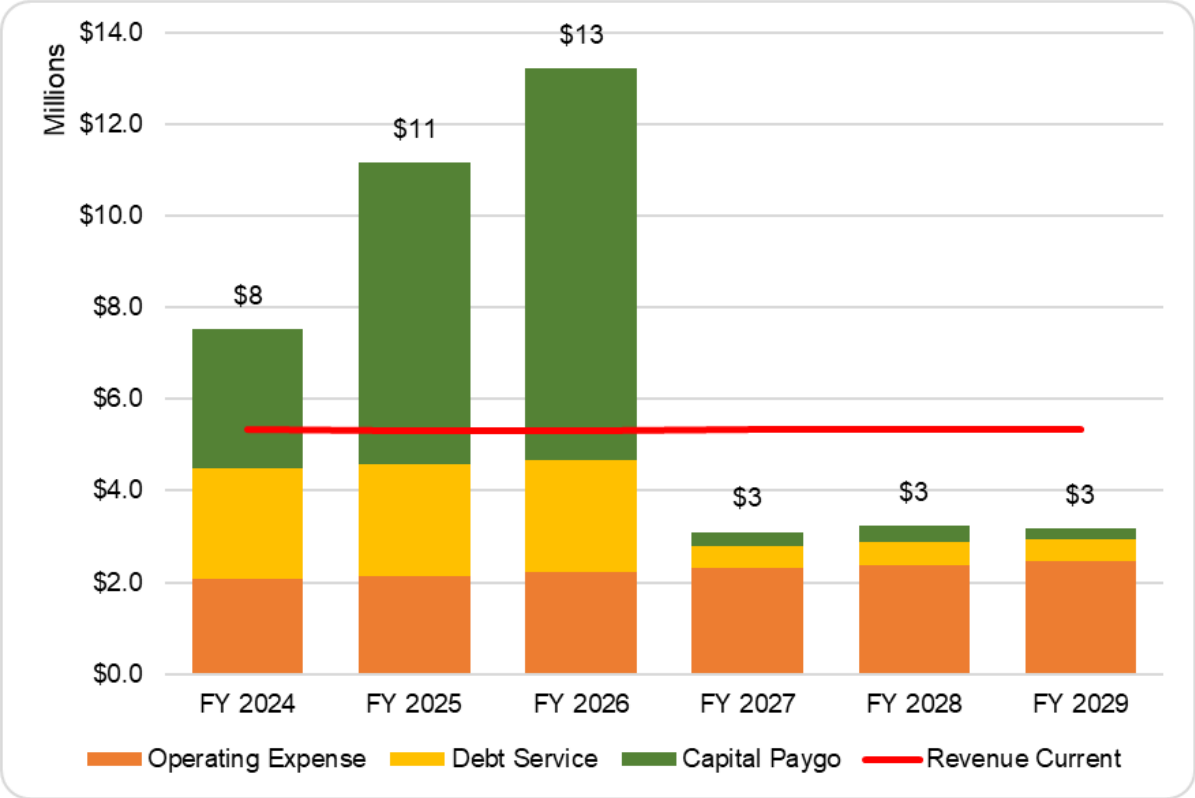


Figure 27 shows the City's reclaimed water utility ending cash balances with no adjustments to the revenue requirements.

Figure 27 Ending Reclaimed Water Cash Balances with No Revenue Adjustment

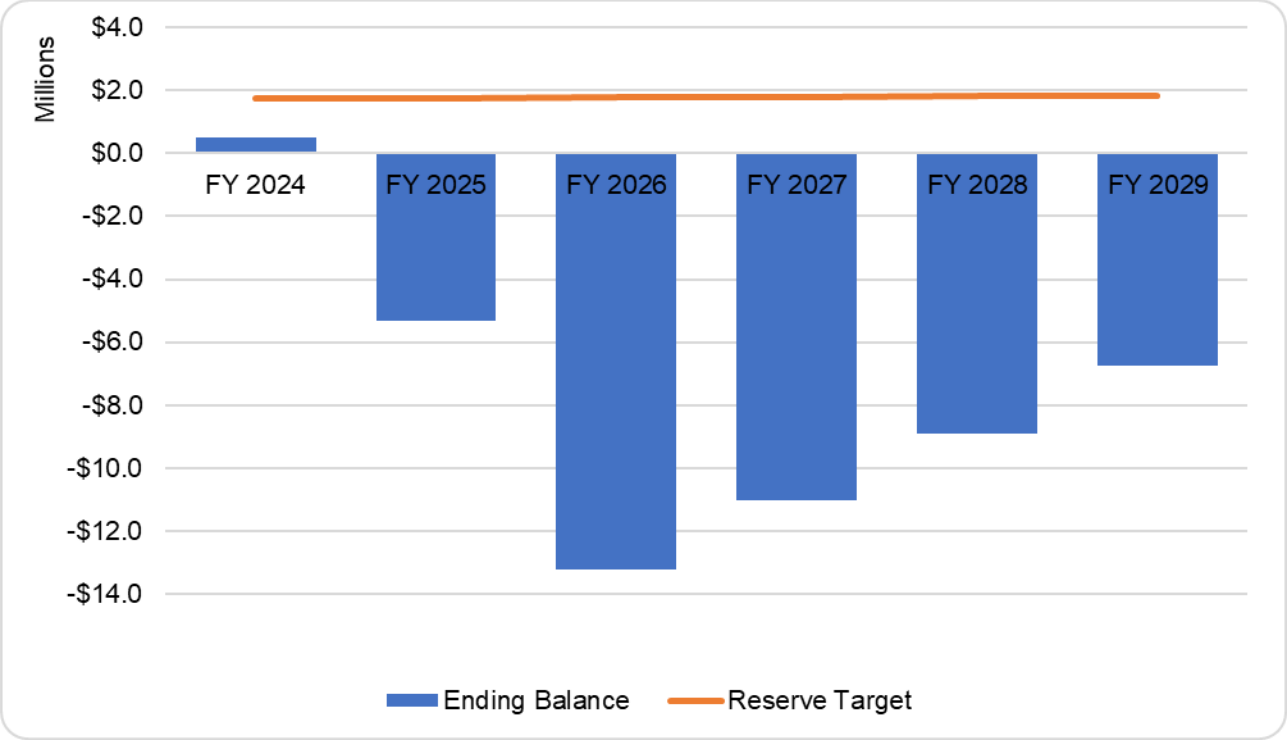


Figure 28 shows the recommended annual reclaimed water revenue adjustments for each year of the rate setting period.

Figure 28. Recommended Reclaimed Water Revenue Adjustment

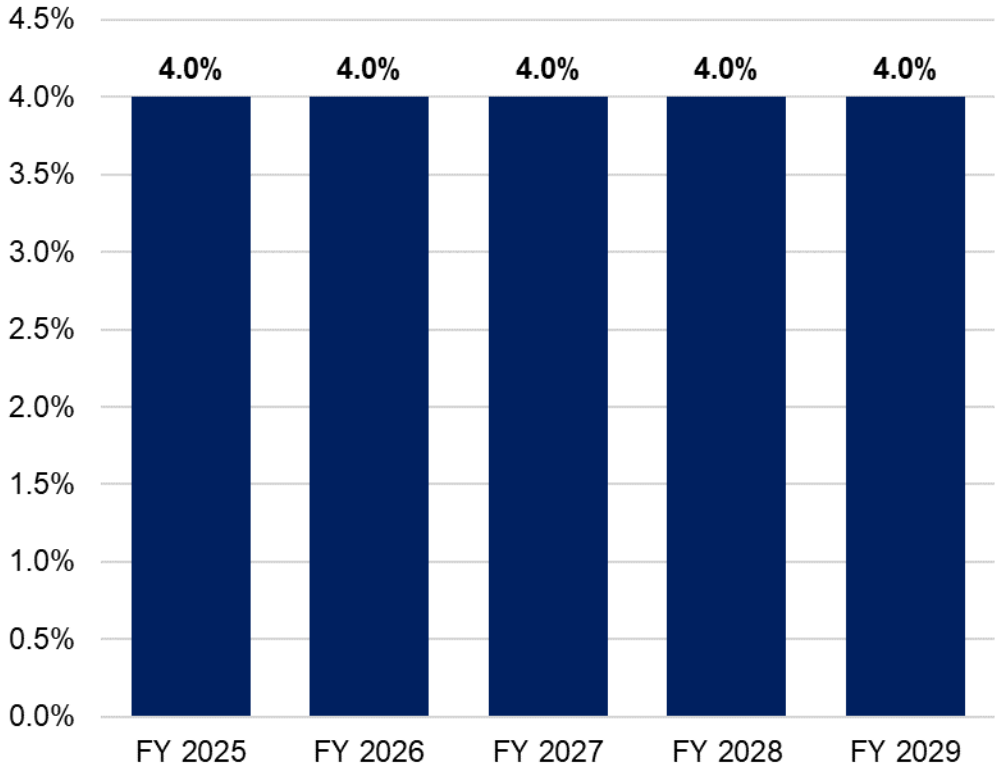
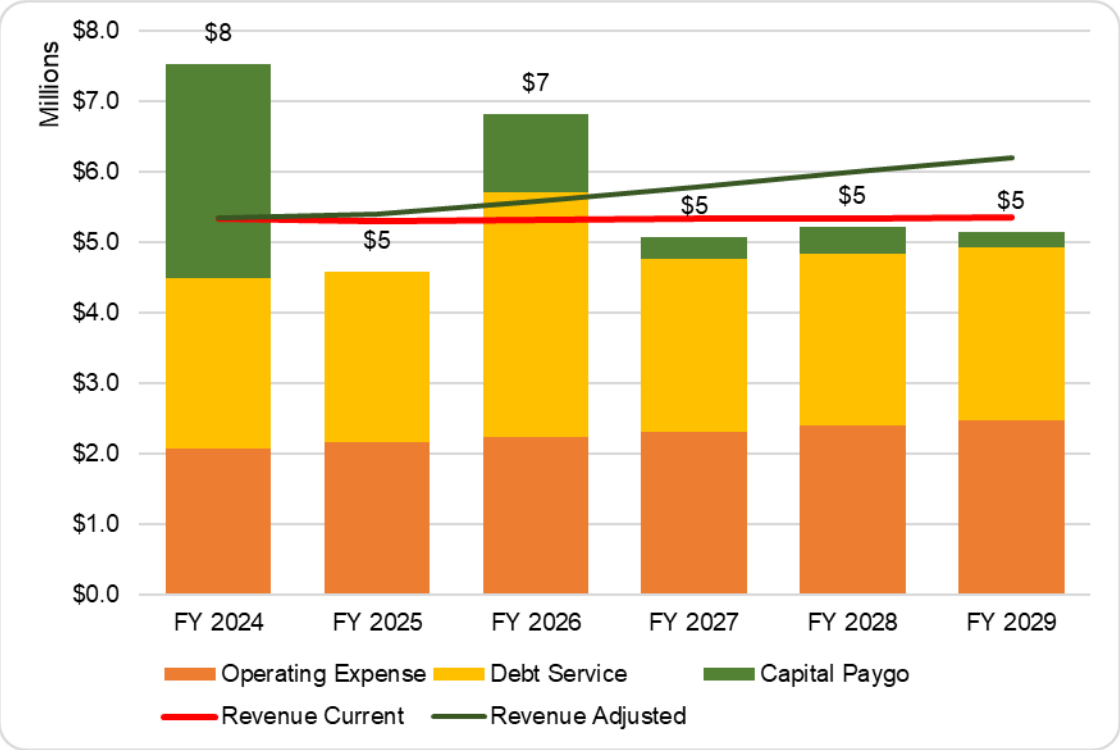


Figure 29 shows the proposed financial plan with revenue adjustments used for this study.

Figure 29. Recommended Rate Study Adjusted Reclaimed Water Financial Plan



Note: Proposed financial plan includes an $8 million interfund loan in FY 2025 and a $6 million interfund loan in FY 2026 which funds previously cash funded capital projects

Table 128 and Table 129 show the proposed fixed rates and variable rates based on the proposed revenue adjustments and cost of service analysis for each year of the rate setting period, respectively.

Table 128. Proposed Reclaimed Water Fixed Rates for FY 2025 to FY 2029

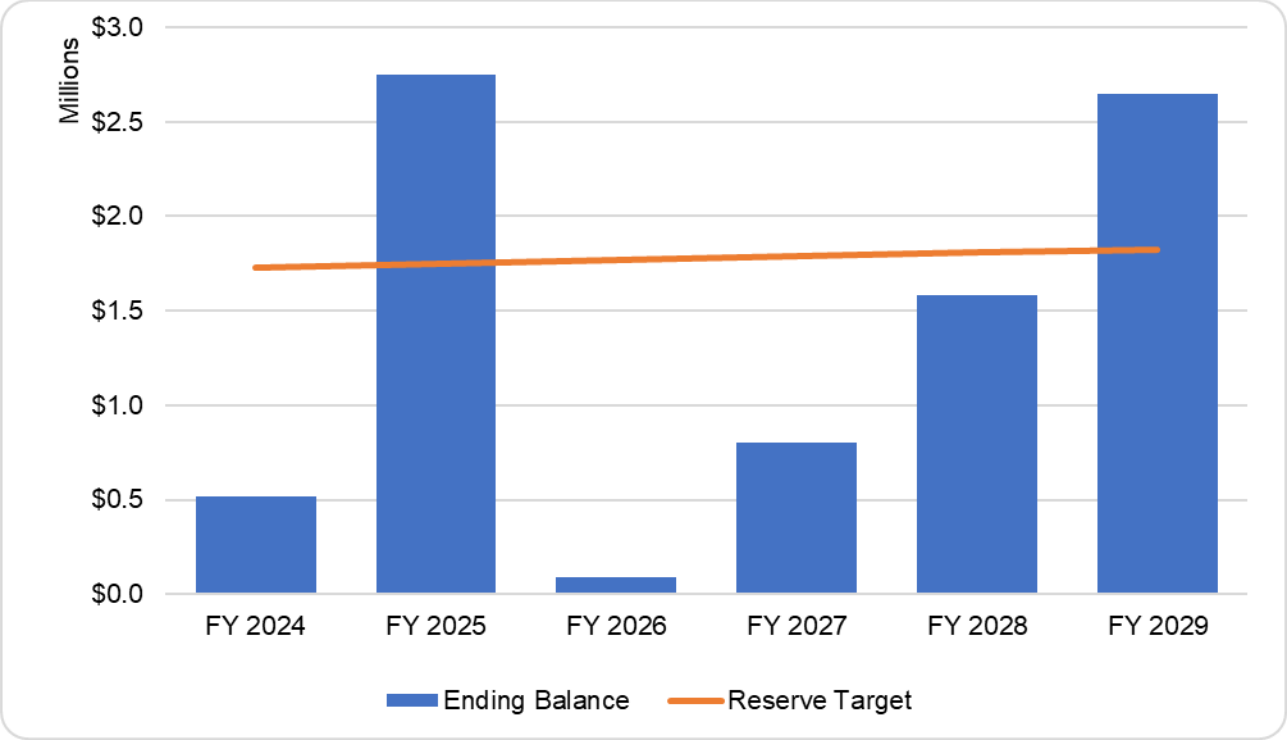
Fixed Charges					
Customer Class	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Reclaimed Water					
5/8"	$26.64	$27.70	$28.81	$29.96	$31.16
3/4"	$35.95	$37.38	$38.88	$40.43	$42.05
1"	$54.57	$56.75	$59.02	$61.38	$63.84
1 1/2"	$101.12	$105.16	$109.37	$113.75	$118.30
2"	$156.98	$163.26	$169.79	$176.58	$183.65
3"	$333.88	$347.24	$361.13	$375.57	$390.60
4"	$594.58	$618.36	$643.10	$668.82	$695.57
6"	$1,497.70	$1,557.61	$1,619.91	$1,684.71	$1,752.10
8"	$2,614.96	$2,719.56	$2,828.34	$2,941.48	$3,059.14
10"	$3,918.44	$4,075.17	$4,238.18	$4,407.71	$4,584.02

Table 129. Proposed Reclaimed Water Variable Rates for FY 2025 to FY 2029

Variable Charges					
Tier	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Reclaimed Water					
Tier 1	$2.37	$2.46	$2.56	$2.66	$2.77
Tier 2	$2.60	$2.71	$2.82	$2.93	$3.05

Figure 30 shows the City's ending cash balances after revenue and rate adjustments are made.

Figure 30. Recommended Ending Reclaimed Water Cash Balances with Revenue Adjustment



Note: Proposed financial plan includes an $8 million interfund loan in FY 2025 and a $6 million interfund loan in FY 2026 and which shows as available cash in the cash balance calculation

Figure 31 shows the status quo sewer financial plan used for this study.

Figure 31. Rate Study Sewer Status Quo Financial Plan

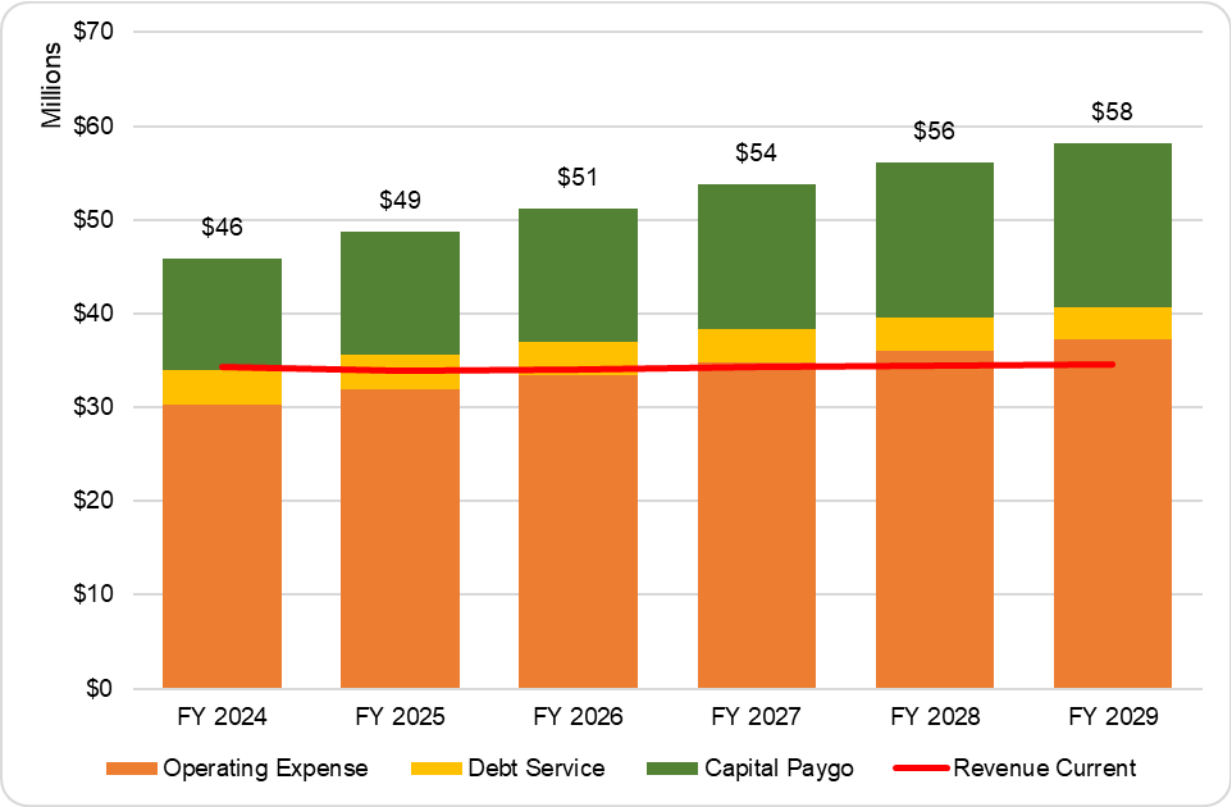


Figure 32 shows the City's sewer utility ending cash balances with no adjustments to the revenue requirements.

Figure 32. Ending Sewer Cash Balances with No Revenue Adjustment

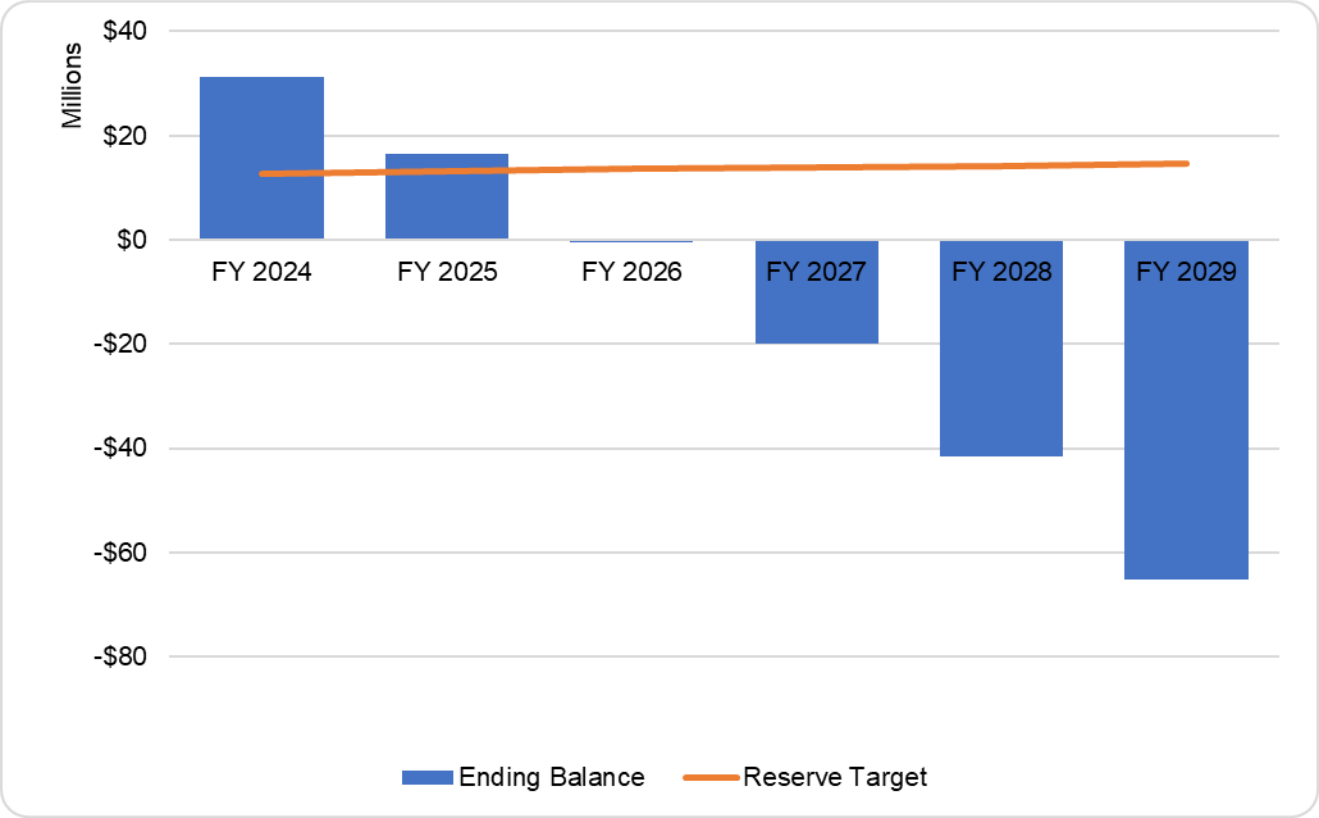


Figure 33 shows the recommended annual sewer revenue adjustments for each year of the rate setting period.

Figure 33. Recommended Sewer Revenue Adjustment

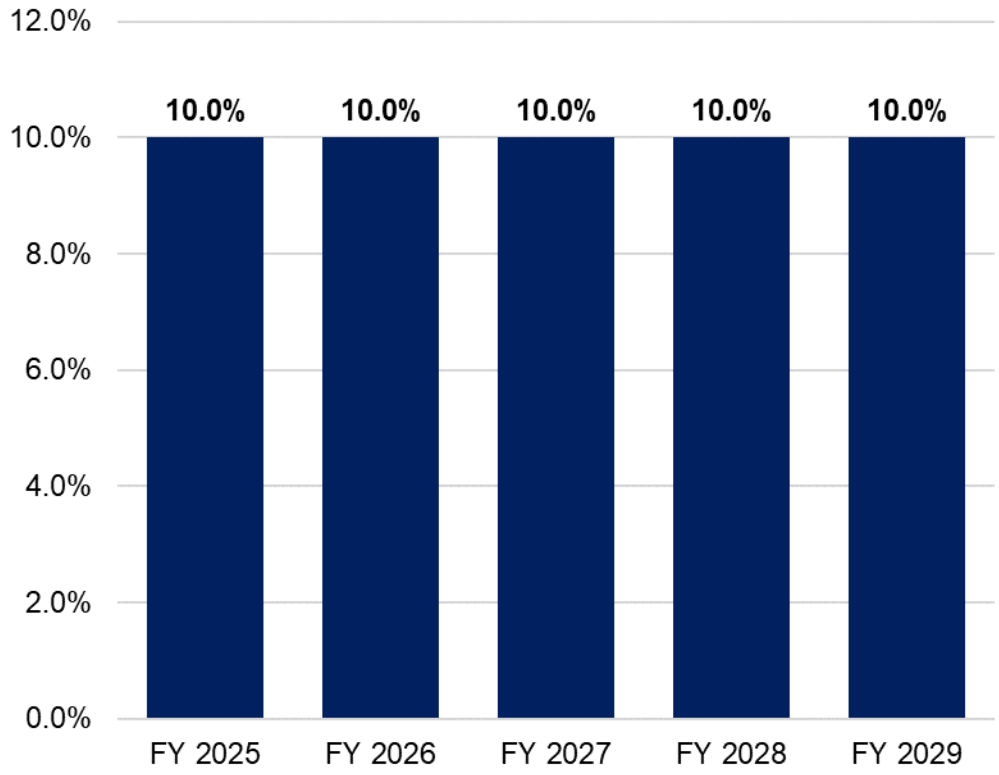
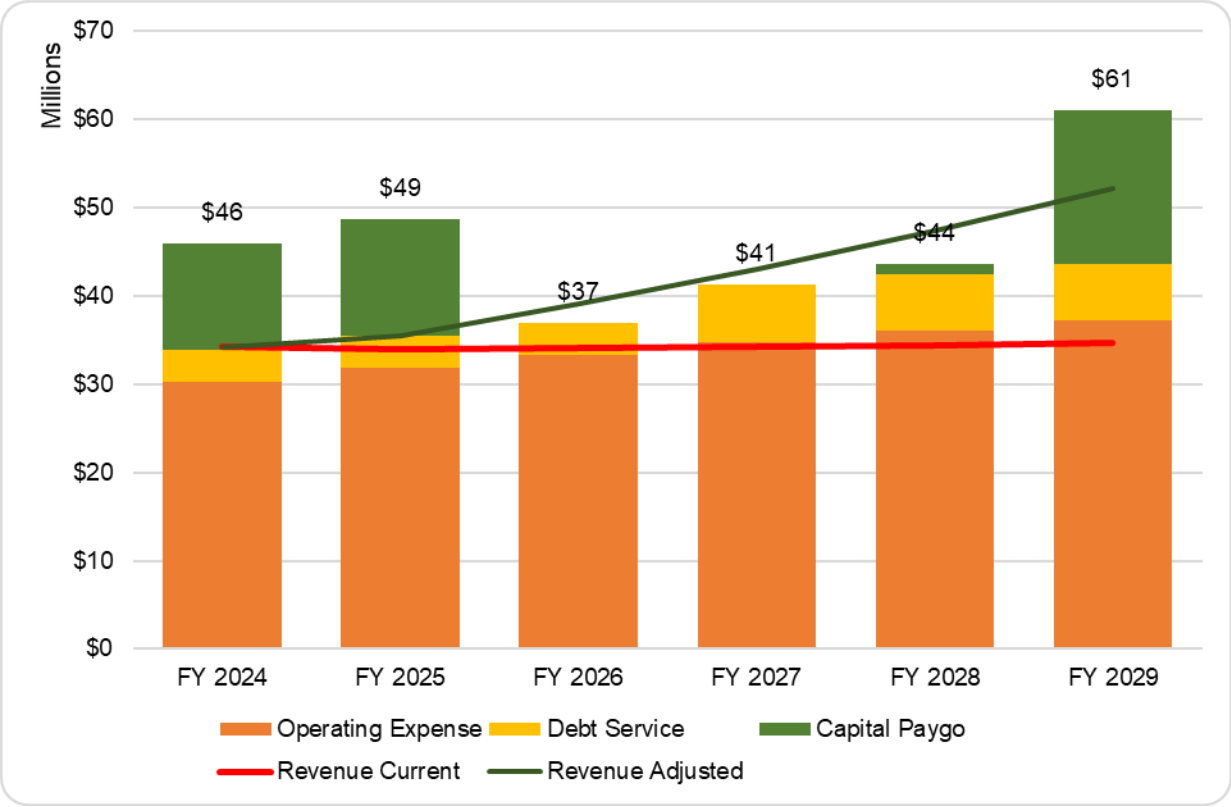


Figure 34 **Figure 34** shows the proposed financial plan with revenue adjustments used for this study.

Figure 34. Rate Study Adjusted Sewer Financial Plan



Note: Proposed financial plan includes $45 million debt issuance in FY 2026 which funds previously cash funded capital projects

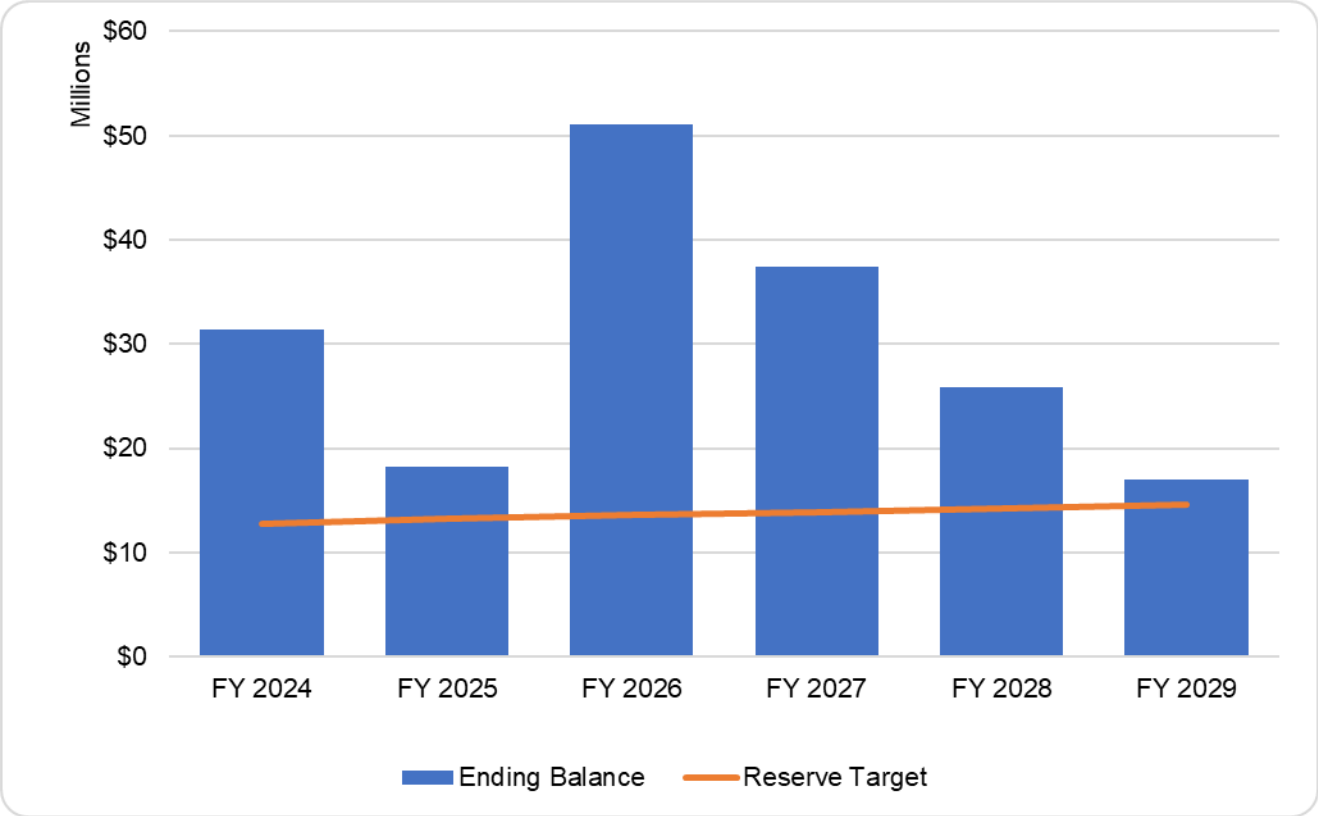
Table 130 shows the resulting Sewer rates based on the proposed revenue adjustments and cost of service analysis for each year of the rate setting period, respectively.

Table 130. Proposed Sewer Rates Based on the Proposed Revenue Adjustment

Fixed Charges					
Base Charge	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
All Connections	$45.46	$50.01	$55.01	$60.51	$66.56
Variable Charges					
Per hcf	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Non-Residential >8 hcf	$5.50	$6.05	$6.66	$7.32	$8.05

Figure 35 shows the City's ending cash balances after revenue and rate adjustments are made.

Figure 35. Recommended Ending Sewer Cash Balances with Revenue Adjustment



Note: Proposed financial plan includes $45 million debt issuance in FY 2026 which shows as available cash in the cash balance calculation

6.2 Rate Impacts and Comparison

Figure 36 through **Figure 38** show combined test year rate impacts water and sewer utilities on different customer classes.

Figure 36. Single Family Residential Combined Impacts for Water and Sewer

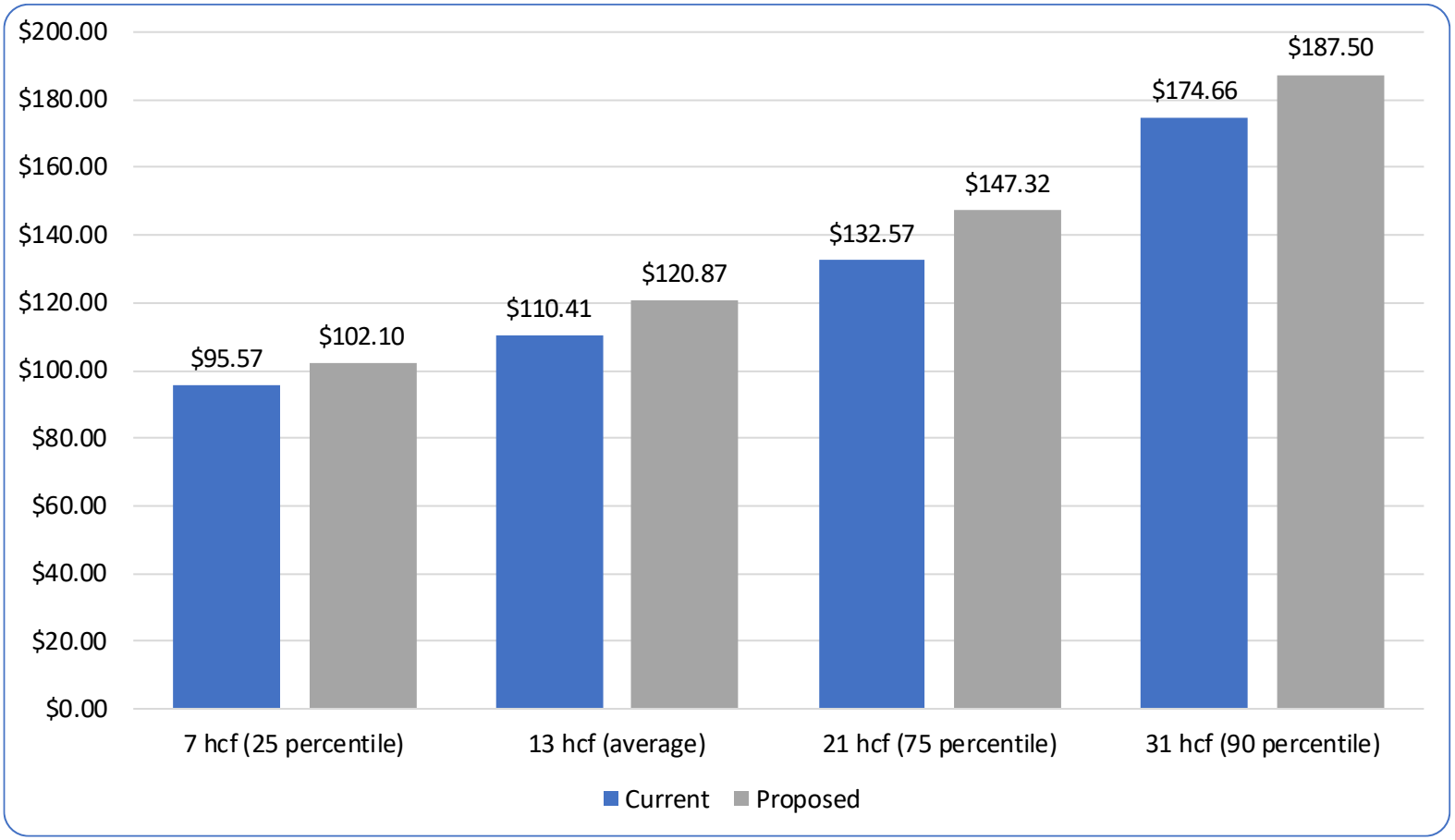


Figure 37. Multi-Family Residential Combined Impacts for Water and Sewer (Four Units)

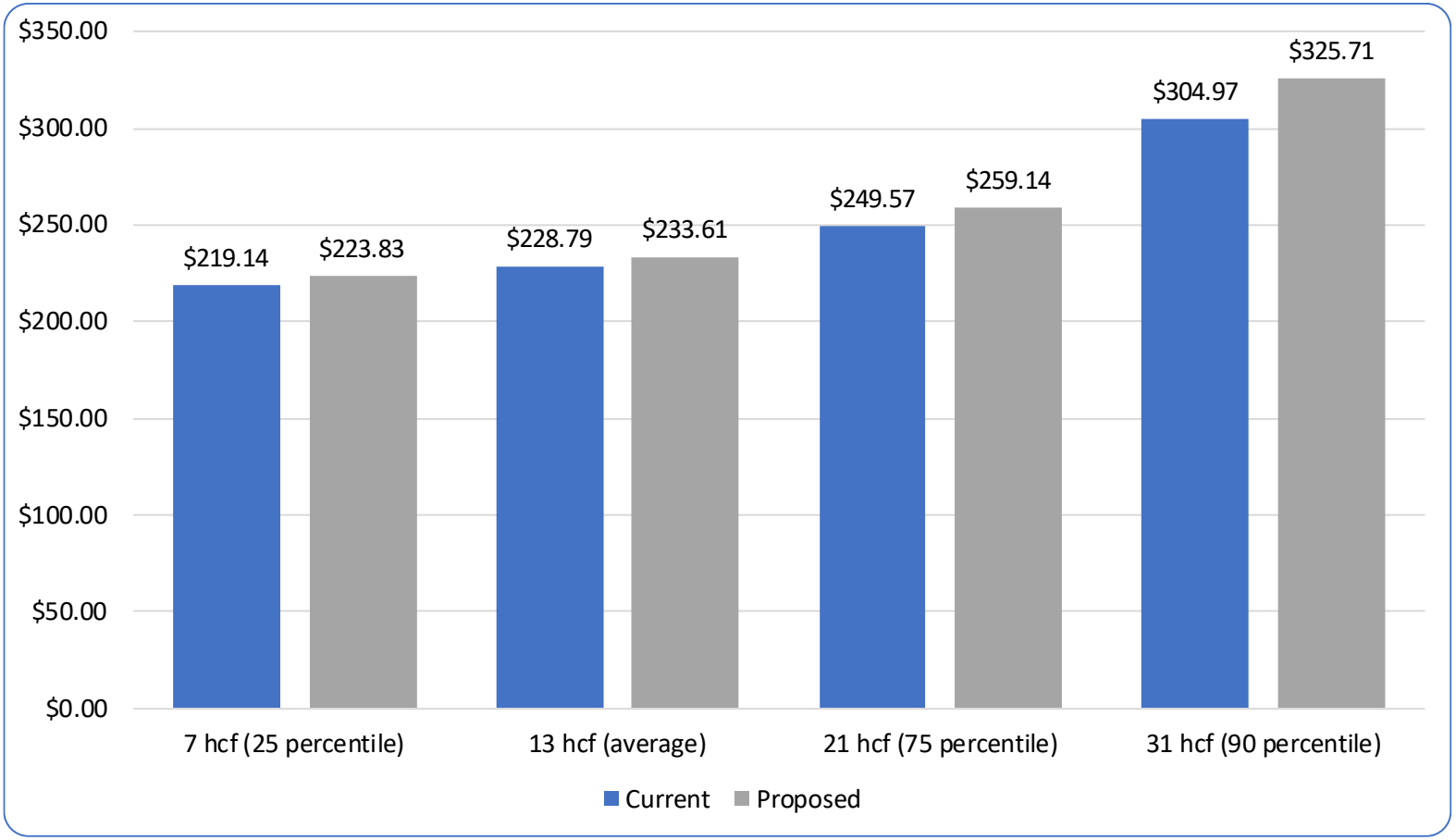


Figure 38. Non-Residential (Commercial) Combined Impacts for Water and Sewer (2" Meter)

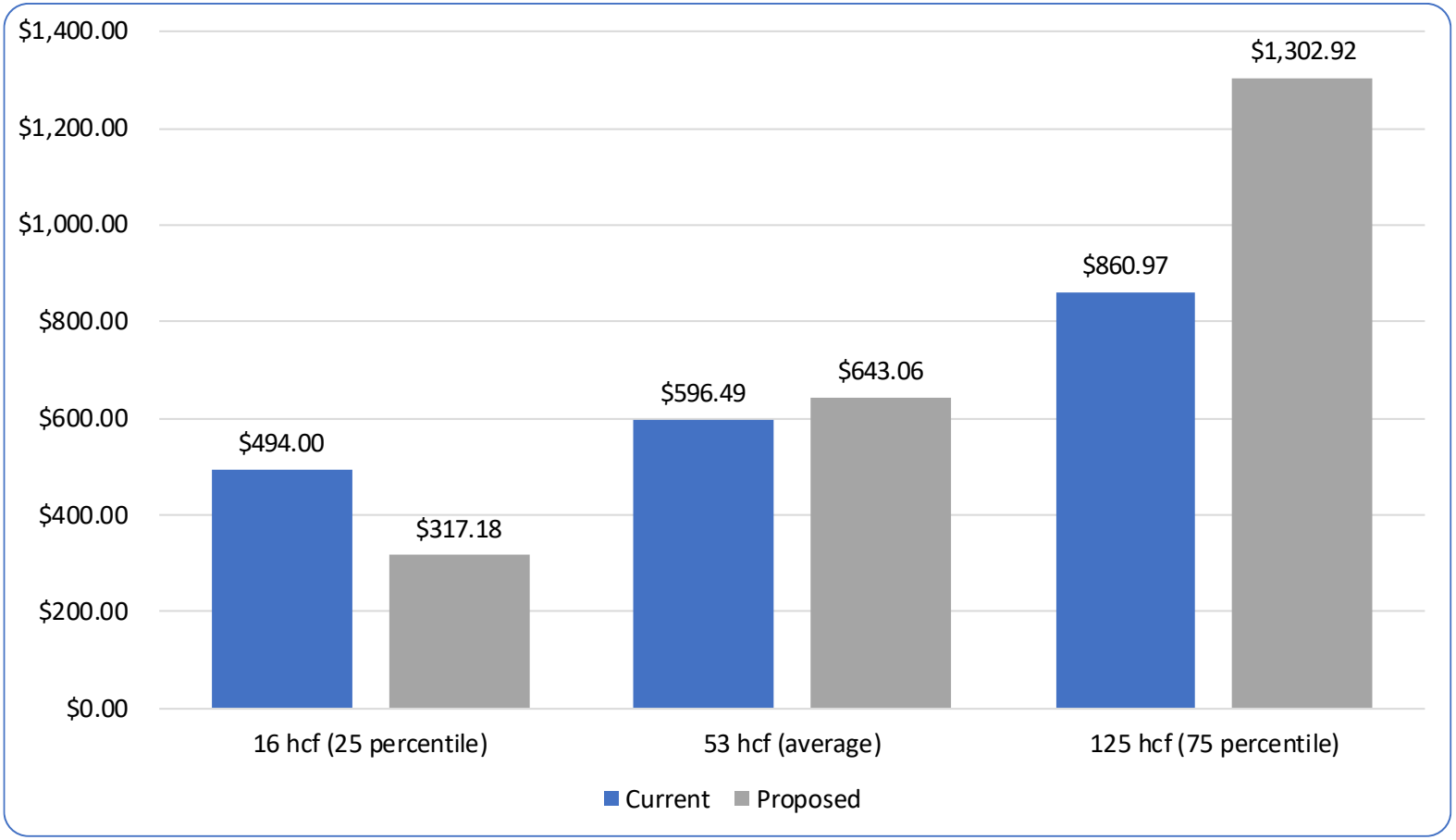
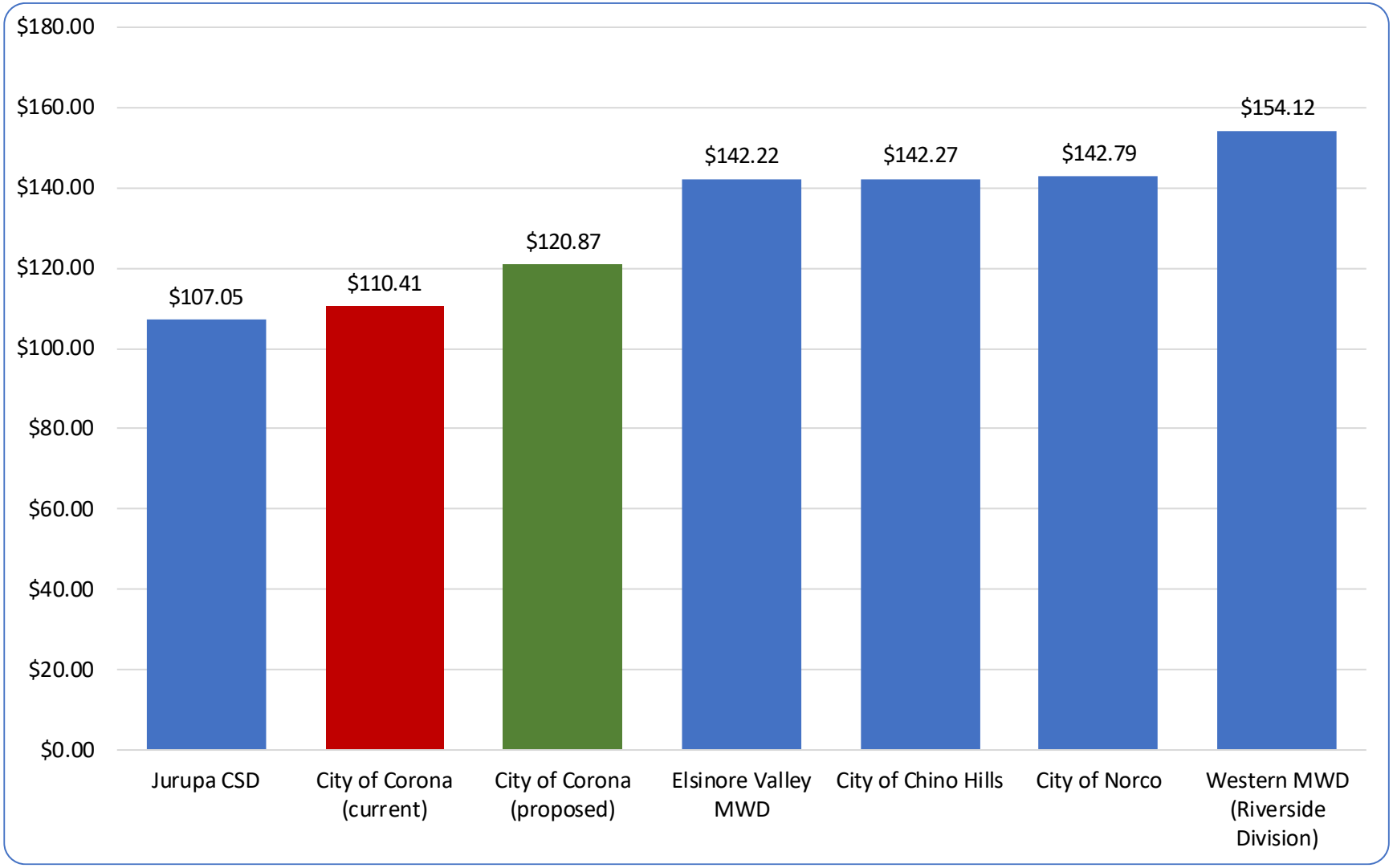


Figure 39 shows a comparison of the City's current and proposed combined water and sewer rates for a single-family residential customer who uses 13 hcf per month. 13 hcf represents the average monthly water use for a single-family residential customer. Note that the City of Corona uses a water budget rate structure, so the standard residential customer assumes 4 persons per household with a 4,000 square foot lot, a ¾" meter, and an ET of 5.91.

Figure 39. Neighboring Agencies Combined Bill Comparison



APPENDIX

This appendix includes the background data used in this report.

Fixed Revenue/Growth Projections - Water

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Residential Single Family - Potabl	$17,239,529	$17,325,073	$17,411,380	$17,498,349	$17,585,755	$17,673,600	$17,761,444	$17,849,725	$17,938,444	$18,027,163
5/8"	3,492	3,509	3,527	3,545	3,563	3,581	3,599	3,617	3,635	3,653
3/4"	27,767	27,906	28,046	28,186	28,327	28,469	28,611	28,754	28,898	29,042
1"	5,853	5,882	5,911	5,941	5,971	6,001	6,031	6,061	6,091	6,121
1 1/2"	36	36	36	36	36	36	36	36	36	36
2"	19	19	19	19	19	19	19	19	19	19
3"										
4"										
6"										
8"										
10"										
Residential Multi-Family - Potabl	$2,355,653	$2,368,221	$2,381,227	$2,394,232	$2,407,237	$2,420,243	$2,433,248	$2,446,253	$2,459,259	$2,472,264
5/8"	1,908	1,918	1,928	1,938	1,948	1,958	1,968	1,978	1,988	1,998
3/4"	898	902	907	912	917	922	927	932	937	942
1"	404	406	408	410	412	414	416	418	420	422
1 1/2"	326	328	330	332	334	336	338	340	342	344
2"	321	323	325	327	329	331	333	335	337	339
3"	5	5	5	5	5	5	5	5	5	5
4"	4	4	4	4	4	4	4	4	4	4
6"	1	1	1	1	1	1	1	1	1	1
8"										
10"										
Commercial - Potable	$1,805,111	$1,813,440	$1,821,770	$1,830,099	$1,838,429	$1,846,758	$1,855,088	$1,863,418	$1,871,747	$1,880,077
5/8"	130	131	132	133	134	135	136	137	138	139
3/4"	167	168	169	170	171	172	173	174	175	176
1"	374	376	378	380	382	384	386	388	390	392
1 1/2"	427	429	431	433	435	437	439	441	443	445
2"	427	429	431	433	435	437	439	441	443	445
3"	20	20	20	20	20	20	20	20	20	20
4"	4	4	4	4	4	4	4	4	4	4
6"										
8"										
10"										
Governmental - Potable	$268,505	$268,505	$268,505	$268,505	$268,505	$268,505	$268,505	$268,505	$268,505	$268,505
5/8"	14	14	14	14	14	14	14	14	14	14
3/4"	26	26	26	26	26	26	26	26	26	26
1"	16	16	16	16	16	16	16	16	16	16
1 1/2"	35	35	35	35	35	35	35	35	35	35
2"	50	50	50	50	50	50	50	50	50	50
3"	8	8	8	8	8	8	8	8	8	8
4"	5	5	5	5	5	5	5	5	5	5
6"	2	2	2	2	2	2	2	2	2	2
8"										
10"										
Industrial - Potable	$759,153	$762,936	$766,719	$770,503	$774,286	$778,070	$781,853	$785,637	$789,420	$793,204
5/8"	9	9	9	9	9	9	9	9	9	9
3/4"	51	51	51	51	51	51	51	51	51	51
1"	253	254	255	256	257	258	259	260	261	262
1 1/2"	171	172	173	174	175	176	177	178	179	180
2"	159	160	161	162	163	164	165	166	167	168
3"	3	3	3	3	3	3	3	3	3	3
4"	1	1	1	1	1	1	1	1	1	1
6"	2	2	2	2	2	2	2	2	2	2
8"										
10"										

Residential Single Family - Landsc	$31,735	$31,735	$31,735	$31,735	$31,735	$31,735	$31,735	$31,735	$31,735	$31,735
5/8"	1	1	1	1	1	1	1	1	1	1
3/4"	4	4	4	4	4	4	4	4	4	4
1"	13	13	13	13	13	13	13	13	13	13
1 1/2"	11	11	11	11	11	11	11	11	11	11
2"	4	4	4	4	4	4	4	4	4	4
3"										
4"										
6"										
8"										
10"										
Residential Multi-Family - Landsc	$19,070	$19,166	$19,262	$19,358	$19,455	$19,552	$19,650	$19,748	$19,847	$19,946
5/8"										
3/4"										
1"										
1 1/2"										
2"	10	10	10	10	10	10	10	10	10	11
3"										
4"										
6"										
8"										
10"										
Commercial - Landscape	$727,766	$731,549	$735,333	$739,116	$742,899	$746,683	$750,466	$754,250	$758,033	$761,817
5/8"	5	5	5	5	5	5	5	5	5	5
3/4"	37	37	37	37	37	37	37	37	37	37
1"	148	149	150	151	152	153	154	155	156	157
1 1/2"	163	164	165	166	167	168	169	170	171	172
2"	211	212	213	214	215	216	217	218	219	220
3"	3	3	3	3	3	3	3	3	3	3
4"										
6"										
8"										
10"										
Governmental - Landscape	$222,258	$222,258	$222,258	$222,258	$222,258	$222,258	$222,258	$222,258	$222,258	$222,258
5/8"	2	2	2	2	2	2	2	2	2	2
3/4"	40	40	40	40	40	40	40	40	40	40
1"	75	75	75	75	75	75	75	75	75	75
1 1/2"	95	95	95	95	95	95	95	95	95	95
2"	18	18	18	18	18	18	18	18	18	18
3"	1	1	1	1	1	1	1	1	1	1
4"										
6"										
8"										
10"										
Industrial - Landscape	$34,760	$34,760	$34,760	$34,760	$34,760	$34,760	$34,760	$34,760	$34,760	$34,760
5/8"										
3/4"										
1"	5	5	5	5	5	5	5	5	5	5
1 1/2"	10	10	10	10	10	10	10	10	10	10
2"	8	8	8	8	8	8	8	8	8	8
3"	1	1	1	1	1	1	1	1	1	1
4"										
6"										
8"										
10"										
Commercial - Hydrant	$252,200	$248,169	$248,169	$244,137	$240,106	$236,074	$236,074	$232,043	$228,012	$228,012
5/8"										
3/4"										
1"										
1 1/2"										
2"	1	1	1	1	1	1	1	1	1	1
3"	48	47	47	46	45	44	44	43	42	42
4"	1	1	1	1	1	1	1	1	1	1
6"	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1
10"										

Governmental - Hydrant	$8,063	$8,063	$8,063	$8,063	$8,063	$8,063	$8,063	$8,063	$8,063	$8,063
5/8"										
3/4"										
1"										
1 1/2"										
2"										
3"	2	2	2	2	2	2	2	2	2	2
4"										
6"										
8"										
10"										
Fire Protection	$728,537	$732,585	$736,632	$740,679	$744,727	$749,498	$754,268	$759,039	$763,810	$768,581
5/8"	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-
1 1/2"	25	25	25	25	25	25	25	25	25	25
2"	25	25	25	25	25	25	25	25	25	25
2 1/2"	19	19	19	19	19	19	19	19	19	19
4"	147	148	149	150	151	152	153	154	155	156
6"	503	506	509	512	515	518	521	524	527	530
8"	493	495	497	499	501	504	507	510	513	516
10"	112	113	114	115	116	117	118	119	120	121

Variable Revenue/Use Projections - Water

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Residential Single Family	$20,752,517	$20,855,813	$20,960,226	$21,065,198	$21,170,728	$21,276,816	$21,382,904	$21,489,550	$21,596,755	$21,703,960
Width 1	3,666,924	3,685,176	3,703,626	3,722,174	3,740,821	3,759,566	3,778,312	3,797,156	3,816,099	3,835,042
Width 2	3,131,627	3,147,214	3,162,971	3,178,811	3,194,736	3,210,745	3,226,754	3,242,848	3,259,025	3,275,203
Width 3	547,130	549,854	552,606	555,374	558,156	560,953	563,750	566,562	569,388	572,215
Width 4	122,955	123,568	124,186	124,808	125,433	126,062	126,690	127,322	127,957	128,593
Width 5	64,836	65,159	65,485	65,813	66,142	66,474	66,805	67,139	67,474	67,808
Width 6										
Residential Multi-Family -	$3,254,720	$3,271,553	$3,289,228	$3,306,903	$3,324,578	$3,342,253	$3,359,928	$3,377,603	$3,395,278	$3,412,953
Width 1	933,804	938,634	943,705	948,776	953,847	958,918	963,989	969,060	974,131	979,202
Width 2	83,132	83,562	84,013	84,465	84,916	85,367	85,819	86,270	86,722	87,173
Width 3	94,130	94,616	95,128	95,639	96,150	96,661	97,172	97,683	98,195	98,706
Width 4	30,679	30,838	31,005	31,171	31,338	31,504	31,671	31,838	32,004	32,171
Width 5	31,389	31,551	31,722	31,892	32,063	32,233	32,404	32,574	32,745	32,915
Width 6										
Commercial - Potable	$3,721,706	$3,740,927	$3,760,149	$3,779,370	$3,798,591	$3,817,812	$3,837,033	$3,856,255	$3,875,476	$3,894,697
Width 1	894,029	898,646	903,263	907,881	912,498	917,115	921,733	926,350	930,967	935,585
Width 2	100,596	101,115	101,635	102,155	102,674	103,194	103,713	104,233	104,752	105,272
Width 3	26,070	26,205	26,339	26,474	26,609	26,743	26,878	27,012	27,147	27,282
Width 4	33,570	33,744	33,917	34,091	34,264	34,437	34,611	34,784	34,958	35,131
Width 5										
Width 6										
Governmental - Potable	$641,956	$641,956	$641,956	$641,956	$641,956	$641,956	$641,956	$641,956	$641,956	$641,956
Width 1	142,265	142,265	142,265	142,265	142,265	142,265	142,265	142,265	142,265	142,265
Width 2	18,797	18,797	18,797	18,797	18,797	18,797	18,797	18,797	18,797	18,797
Width 3	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418
Width 4	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025
Width 5										
Width 6										
Industrial - Potable	$1,331,503	$1,337,658	$1,343,813	$1,349,967	$1,356,122	$1,362,277	$1,368,432	$1,374,587	$1,380,742	$1,386,897
Width 1	313,701	315,151	316,601	318,051	319,501	320,951	322,401	323,851	325,301	326,751
Width 2	31,938	32,085	32,233	32,381	32,528	32,676	32,824	32,971	33,119	33,267
Width 3	9,619	9,664	9,708	9,753	9,797	9,842	9,886	9,931	9,975	10,019
Width 4	14,702	14,770	14,838	14,906	14,974	15,042	15,110	15,178	15,246	15,314
Width 5										
Width 6										
Residential Single Family	$72,839	$72,839	$72,839	$72,839	$72,839	$72,839	$72,839	$72,839	$72,839	$72,839
Width 1	21,310	21,310	21,310	21,310	21,310	21,310	21,310	21,310	21,310	21,310
Width 2	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
Width 3	722	722	722	722	722	722	722	722	722	722
Width 4	202	202	202	202	202	202	202	202	202	202
Width 5	185	185	185	185	185	185	185	185	185	185
Width 6										

Residential Multi-Family -	$88,984	$89,429	$89,876	$90,325	$90,777	$91,231	$91,687	$92,145	$92,606	$93,069
Width 1	20,013	20,113	20,214	20,315	20,416	20,519	20,621	20,724	20,828	20,932
Width 2	7,119	7,155	7,190	7,226	7,262	7,299	7,335	7,372	7,409	7,446
Width 3	3,165	3,181	3,197	3,213	3,229	3,245	3,261	3,278	3,294	3,310
Width 4	1,458	1,465	1,472	1,480	1,487	1,494	1,502	1,509	1,517	1,525
Width 5	-	-	-	-	-	-	-	-	-	-
Width 6										
Commercial - Landscape	$3,246,629	$3,263,807	$3,280,985	$3,298,163	$3,315,341	$3,332,519	$3,349,697	$3,366,875	$3,384,053	$3,401,231
Width 1	669,702	673,245	676,788	680,332	683,875	687,418	690,962	694,505	698,049	701,592
Width 2	101,293	101,829	102,365	102,901	103,437	103,973	104,509	105,045	105,580	106,116
Width 3	39,774	39,984	40,195	40,405	40,615	40,826	41,036	41,247	41,457	41,668
Width 4	34,859	35,044	35,228	35,412	35,597	35,781	35,966	36,150	36,335	36,519
Width 5	-	-	-	-	-	-	-	-	-	-
Width 6										
Governmental - Landscap	$1,059,770	$1,059,770	$1,059,770	$1,059,770	$1,059,770	$1,059,770	$1,059,770	$1,059,770	$1,059,770	$1,059,770
Width 1	247,930	247,930	247,930	247,930	247,930	247,930	247,930	247,930	247,930	247,930
Width 2	30,368	30,368	30,368	30,368	30,368	30,368	30,368	30,368	30,368	30,368
Width 3	9,235	9,235	9,235	9,235	9,235	9,235	9,235	9,235	9,235	9,235
Width 4	9,004	9,004	9,004	9,004	9,004	9,004	9,004	9,004	9,004	9,004
Width 5	-	-	-	-	-	-	-	-	-	-
Width 6										
Industrial - Landscape	$109,651	$109,651	$109,651	$109,651	$109,651	$109,651	$109,651	$109,651	$109,651	$109,651
Width 1	20,279	20,279	20,279	20,279	20,279	20,279	20,279	20,279	20,279	20,279
Width 2	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763
Width 3	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506
Width 4	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407
Width 5	-	-	-	-	-	-	-	-	-	-
Width 6										

Other Revenues - Water

Other Operating Revenue	**$2,209,480**	**$2,235,687**	**$2,260,130**	**$2,285,423**	**$2,306,122**	**$2,327,389**	**$2,349,241**	**$2,371,694**	**$2,394,764**	**$2,418,468**	**$2,442,824**
PENALTIES	$677,000	$703,207	$727,650	$752,943	$773,642	$794,909	$816,761	$839,214	$862,284	$885,988	$910,344
PLAN CHECK - PUBLIC WORKS	$19,326	$19,326	$19,326	$19,326	$19,326	$19,326	$19,326	$19,326	$19,326	$19,326	$19,326
UTILITY LOCATING & MARKING	$6,307	$6,307	$6,307	$6,307	$6,307	$6,307	$6,307	$6,307	$6,307	$6,307	$6,307
CASHIER'S OVER & SHORTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MISCELLANEOUS REIMBURSEMENTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DAMAGE RECOVERY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MISCELLANEOUS INCOME/REFUNDS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WHOLESALE WATER SALES	$215,000	$215,000	$215,000	$215,000	$215,000	$215,000	$215,000	$215,000	$215,000	$215,000	$215,000
PERMITS AND FEES	$30,829	$30,829	$30,829	$30,829	$30,829	$30,829	$30,829	$30,829	$30,829	$30,829	$30,829
RETURNED CHECK FEE	$13,603	$13,603	$13,603	$13,603	$13,603	$13,603	$13,603	$13,603	$13,603	$13,603	$13,603
SERVICE INSTALLATION	$127,720	$127,720	$127,720	$127,720	$127,720	$127,720	$127,720	$127,720	$127,720	$127,720	$127,720
CUSTOMER CONTRIBUTIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MISCELLANEOUS SERVICES	$496,875	$496,875	$496,875	$496,875	$496,875	$496,875	$496,875	$496,875	$496,875	$496,875	$496,875
NEW ACCOUNT SET-UP FEE	$100,800	$100,800	$100,800	$100,800	$100,800	$100,800	$100,800	$100,800	$100,800	$100,800	$100,800
FINAL NOTICE FEES	$330,000	$330,000	$330,000	$330,000	$330,000	$330,000	$330,000	$330,000	$330,000	$330,000	$330,000
TURN ON/OFF FEES	$66,000	$66,000	$66,000	$66,000	$66,000	$66,000	$66,000	$66,000	$66,000	$66,000	$66,000
METER FEES	$126,020	$126,020	$126,020	$126,020	$126,020	$126,020	$126,020	$126,020	$126,020	$126,020	$126,020
Non-Operating Revenue	**$1,833,132**	**$911,382**	**$929,109**	**$947,191**	**$965,635**	**$984,448**	**$1,003,637**	**$1,023,210**	**$1,043,174**	**$1,063,537**	**$1,084,308**
INTEREST ON INVESTMENTS	$731,547.00	$746,178	$761,101	$776,324	$791,850	$807,687	$823,841	$840,318	$857,124	$874,266	$891,752
OTHER INTEREST INCOME	$137,454.62	$140,204	$143,008	$145,868	$148,785	$151,761	$154,796	$157,892	$161,050	$164,271	$167,556
GASB31 GAIN/LOSS ON INVESTMENT	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GAIN OR LOSS INVESTMENT SALE	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
REVENUE FROM OTHER GOV'T AGENS	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
REIMBURSED EXP-DWP	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES TO OTHER FUNDS	$25,000.00	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
MWD-LOCAL RESOURCE PROJECT	$902,416.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FAIR SHARE DEVELOPMENT AGMT	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PREMIUM ON SALE OF BOND	$36,714.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Operating Expenses - Water

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Total Operating Expense	**$55,012,051**	**$58,968,574**	**$62,291,959**	**$65,703,913**	**$68,993,835**	**$72,439,218**	**$76,087,320**	**$79,951,521**	**$84,046,142**	**$88,386,518**	**$92,989,071**
PERMANENT EMPLOYEES	$57,551	$62,155	$67,127	$72,498	$75,398	$78,413	$81,550	$84,812	$88,205	$91,733	$95,402
SP COMP-BILINGUAL	$807	$872	$941	$1,017	$1,057	$1,100	$1,144	$1,189	$1,237	$1,286	$1,338
TEMPORARY EMPLOYEES	$8,148	$8,800	$9,504	$10,264	$10,675	$11,102	$11,546	$12,008	$12,488	$12,987	$13,507
SPECIAL DUTY PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PST DEFERRED COMPENSATION	$106	$114	$124	$134	$139	$144	$150	$156	$162	$169	$176
LONGEVITY	$140	$151	$163	$176	$183	$191	$198	$206	$215	$223	$232
PERS-NORMAL	$5,506	$5,682	$5,864	$6,052	$6,245	$6,445	$6,651	$6,864	$7,084	$7,311	$7,545
MEDICARE	$1,843	$1,902	$1,963	$2,026	$2,090	$2,157	$2,226	$2,298	$2,371	$2,447	$2,525
SHORT TERM DISABILITY	$184	$190	$196	$202	$209	$215	$222	$229	$237	$244	$252
LONG TERM DISABILITY	$392	$405	$417	$431	$445	$459	$474	$489	$504	$520	$537
WORKERS COMP	$1,330	$1,373	$1,416	$1,462	$1,509	$1,557	$1,607	$1,658	$1,711	$1,766	$1,822
STATE UNEMPLOYMENT INSURANCE	$61	$63	$65	$67	$69	$71	$74	$76	$78	$81	$84
HEALTH INSURANCE	$8,811	$9,093	$9,384	$9,684	$9,994	$10,314	$10,644	$10,985	$11,336	$11,699	$12,073

LIFE INSURANCE	$478	$493	$509	$525	$542	$560	$577	$596	$615	$635	$655
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$2,825	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY SHOES - MOU ITEM	$120	$124	$128	$132	$136	$139	$143	$147	$151	$155	$160
PERMANENT EMPLOYEES	$691,692	$747,027	$806,790	$871,333	$906,186	$942,433	$980,131	$1,019,336	$1,060,109	$1,102,514	$1,146,614
SPECIAL ASSIGNMENT PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$3,875	$4,185	$4,520	$4,881	$5,077	$5,280	$5,491	$5,711	$5,939	$6,177	$6,424
TEMPORARY EMPLOYEES	$25,278	$27,300	$29,484	$31,843	$33,117	$34,441	$35,819	$37,252	$38,742	$40,292	$41,903
OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
AUTO ALLOWANCE	$1,152	$1,193	$1,236	$1,280	$1,326	$1,373	$1,422	$1,473	$1,526	$1,581	$1,637
DEFERRED COMPENSATION MATCH	$4,258	$4,599	$4,967	$5,364	$5,578	$5,802	$6,034	$6,275	$6,526	$6,787	$7,058
PST DEFERRED COMPENSATION	$329	$355	$384	$414	$431	$448	$466	$485	$504	$524	$545
TIERED EMP DEF COMPENSATION	$1,572	$1,698	$1,834	$1,980	$2,059	$2,142	$2,228	$2,317	$2,409	$2,506	$2,606
TIERED RHS BENEFIT	$1,312	$1,354	$1,397	$1,442	$1,488	$1,536	$1,585	$1,636	$1,688	$1,742	$1,798
LONGEVITY	$4,200	$4,334	$4,473	$4,616	$4,764	$4,916	$5,074	$5,236	$5,404	$5,577	$5,755
ANNUAL LEAVE BUYBACK	$17,308	$17,862	$18,433	$19,023	$19,632	$20,260	$20,909	$21,578	$22,268	$22,981	$23,716
ANNUAL LEAVE OVER MAX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERS-NORMAL	$84,195	$86,889	$89,670	$92,539	$95,500	$98,556	$101,710	$104,965	$108,324	$111,790	$115,367
MEDICARE	$21,922	$22,624	$23,347	$24,095	$24,866	$25,661	$26,482	$27,330	$28,204	$29,107	$30,038
SHORT TERM DISABILITY	$2,211	$2,282	$2,355	$2,430	$2,508	$2,588	$2,671	$2,756	$2,845	$2,936	$3,030
LONG TERM DISABILITY	$4,703	$4,853	$5,009	$5,169	$5,335	$5,505	$5,681	$5,863	$6,051	$6,244	$6,444
WORKERS COMP	$14,450	$14,912	$15,390	$15,882	$16,390	$16,915	$17,456	$18,015	$18,591	$19,186	$19,800
STATE UNEMPLOYMENT INSURANCE	$676	$699	$723	$747	$773	$799	$826	$854	$883	$913	$944
HEALTH INSURANCE	$110,018	$113,759	$117,626	$121,626	$125,761	$130,037	$134,458	$139,030	$143,757	$148,644	$153,698
OPT OUT HEALTH INSURANCE	$4,008	$4,144	$4,285	$4,431	$4,582	$4,737	$4,898	$5,065	$5,237	$5,415	$5,599
LIFE INSURANCE	$5,738	$5,933	$6,135	$6,343	$6,559	$6,782	$7,013	$7,251	$7,498	$7,753	$8,016
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$160,064	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MINOR EQUIPMENT & FURNITURE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONSTRUCTION MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY MATERIALS/CONSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT & SOFTWARE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY SHOES - MOU ITEM	$1,668	$1,726	$1,786	$1,835	$1,886	$1,937	$1,991	$2,045	$2,102	$2,159	$2,219
WIRELESS COMMUNICATION	$1,700	$1,759	$1,820	$1,870	$1,922	$1,975	$2,029	$2,085	$2,142	$2,201	$2,261
POSTAGE & SHIPPING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROGRAM EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MILEAGE/VEHICLE EXP REIMB	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MEMBERSHIP & DUES	$730	$755	$782	$803	$825	$848	$871	$895	$920	$945	$971
CONFERENCE, TRAINING & TRAVEL	$35,990	$37,241	$38,536	$39,595	$40,683	$41,802	$42,951	$44,132	$45,345	$46,591	$47,872
EDUCATIONAL REIMBURSEMENTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$558,721	$603,419	$651,692	$703,828	$731,981	$761,260	$791,710	$823,379	$856,314	$890,566	$926,189
SHIFT DIFFERENTIAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$3,438	$3,713	$4,010	$4,331	$4,504	$4,684	$4,872	$5,067	$5,269	$5,480	$5,699
TEMPORARY EMPLOYEES	$8,372	$9,042	$9,765	$10,546	$10,968	$11,407	$11,863	$12,338	$12,831	$13,344	$13,878
OVERTIME	$7,416	$8,009	$8,650	$9,342	$9,716	$10,104	$10,509	$10,929	$11,366	$11,821	$12,293
AUTO ALLOWANCE	$2,822	$2,923	$3,027	$3,136	$3,248	$3,364	$3,484	$3,609	$3,738	$3,872	$4,010
DEFERRED COMPENSATION MATCH	$4,351	$4,490	$4,634	$4,782	$4,935	$5,093	$5,256	$5,424	$5,598	$5,777	$5,962
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$1,080	$1,115	$1,150	$1,187	$1,225	$1,264	$1,305	$1,346	$1,390	$1,434	$1,480
TIERED RHS BENEFIT	$1,080	$1,115	$1,150	$1,187	$1,225	$1,264	$1,305	$1,346	$1,390	$1,434	$1,480
LONGEVITY	$7,236	$7,468	$7,707	$7,953	$8,208	$8,470	$8,741	$9,021	$9,310	$9,608	$9,915
ANNUAL LEAVE BUYBACK	$13,564	$13,998	$14,446	$14,908	$15,385	$15,878	$16,386	$16,910	$17,451	$18,010	$18,586
ANNUAL LEAVE OVER MAX	$950	$980	$1,012	$1,044	$1,078	$1,112	$1,148	$1,184	$1,222	$1,261	$1,302
PERS-NORMAL	$69,508	$71,732	$74,028	$76,397	$78,841	$81,364	$83,968	$86,655	$89,428	$92,289	$95,243
MEDICARE	$17,887	$18,459	$19,050	$19,660	$20,289	$20,938	$21,608	$22,300	$23,013	$23,750	$24,510
SHORT TERM DISABILITY	$1,786	$1,843	$1,902	$1,963	$2,026	$2,091	$2,158	$2,227	$2,298	$2,371	$2,447
LONG TERM DISABILITY	$3,798	$3,920	$4,045	$4,174	$4,308	$4,446	$4,588	$4,735	$4,886	$5,043	$5,204
WORKERS COMP	$11,579	$11,950	$12,332	$12,727	$13,134	$13,554	$13,988	$14,435	$14,897	$15,374	$15,866
STATE UNEMPLOYMENT INSURANCE	$547	$566	$585	$605	$625	$647	$669	$691	$715	$739	$764
HEALTH INSURANCE	$128,863	$133,244	$137,775	$142,459	$147,303	$152,311	$157,489	$162,844	$168,381	$174,106	$180,025
RETIREES HEALTH INSURANCE/OPEB	$514,031	$531,508	$549,579	$568,265	$587,586	$607,564	$628,221	$649,581	$671,666	$694,503	$718,116
OPT OUT HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LIFE INSURANCE	$4,640	$4,798	$4,961	$5,130	$5,304	$5,484	$5,671	$5,864	$6,063	$6,269	$6,482
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$93,753	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MINOR EQUIPMENT & FURNITURE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONSTRUCTION MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY MATERIALS/CONSTRUCTION	$250	$265	$280	$297	$314	$326	$339	$353	$367	$381	$396
COMPUTER EQUIPMENT & SOFTWARE	$1,451	$1,501	$1,554	$1,596	$1,640	$1,685	$1,732	$1,779	$1,828	$1,878	$1,930
SAFETY SHOES - MOU ITEM	$150	$155	$161	$165	$170	$174	$179	$184	$189	$194	$200
ADVERTISING EXPENSE	$675	$698	$723	$743	$763	$784	$806	$828	$850	$874	$898
WIRELESS COMMUNICATION	$5,359	$5,545	$5,738	$5,896	$6,058	$6,224	$6,395	$6,571	$6,752	$6,938	$7,128
PHONES, FAX, ISDN LINES	$12,118	$12,539	$12,975	$13,332	$13,698	$14,075	$14,462	$14,859	$15,268	$15,687	$16,119
POSTAGE & SHIPPING	$4,250	$4,398	$4,551	$4,676	$4,804	$4,936	$5,072	$5,211	$5,355	$5,502	$5,653
OFFICE SUPPLIES	$6,000	$6,209	$6,424	$6,601	$6,782	$6,969	$7,160	$7,357	$7,560	$7,767	$7,981
PROGRAM EXPENDITURES	$10,373	$10,734	$11,107	$11,412	$11,726	$12,048	$12,379	$12,720	$13,069	$13,428	$13,798
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$600	$621	$642	$660	$678	$697	$716	$736	$756	$777	$798
UNLEADED FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RENTS & LEASES	$873,427	$903,787	$935,203	$960,912	$987,327	$1,014,469	$1,042,357	$1,071,011	$1,100,453	$1,130,704	$1,161,788
MILEAGE/VEHICLE EXP REIMB	$250	$259	$268	$278	$288	$298	$309	$320	$331	$343	$355
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$85,499	$88,471	$91,547	$94,063	$96,649	$99,306	$102,036	$104,841	$107,723	$110,684	$113,727
INSURANCE & SURETY BONDS	$54,282	$56,169	$58,121	$59,719	$61,361	$63,048	$64,781	$66,562	$68,391	$70,271	$72,203

INSURANCE PREMIUMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MEMBERSHIP & DUES	$72,496	$75,016	$77,624	$79,757	$81,950	$84,203	$86,517	$88,896	$91,340	$93,850	$96,430
CONFERENCE, TRAINING & TRAVEL	$12,000	$12,417	$12,849	$13,202	$13,565	$13,938	$14,321	$14,715	$15,119	$15,535	$15,962
LEGAL SERVICES-SPECIAL COUNSEL	$22,500	$23,282	$24,091	$24,754	$25,434	$26,133	$26,852	$27,590	$28,348	$29,128	$29,928
BOOKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OUTSIDE LAB ANALYSIS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
JOB REQ CERTIFICATES & LICENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BAD DEBTS EXPENSE	$145,603	$150,664	$155,901	$160,187	$164,591	$169,115	$173,764	$178,541	$183,449	$188,492	$193,674
DEPRECIATION EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ADMINISTRATIVE SERVICES CHARGE	$2,775,604	$2,872,084	$2,971,918	$3,053,616	$3,137,560	$3,223,811	$3,312,434	$3,403,492	$3,497,054	$3,593,188	$3,691,965
INTERNAL SVC CHRG-WAREHOUSE	$313,149	$324,034	$335,297	$344,515	$353,986	$363,717	$373,715	$383,989	$394,544	$405,390	$416,535
INTERNAL SVC CHRG-INFO TECH	$2,015,331	$2,085,384	$2,157,872	$2,217,192	$2,278,142	$2,340,768	$2,405,116	$2,471,233	$2,539,167	$2,608,969	$2,680,689
LOSS ON FIXED ASSET DISPOSAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$121,106	$130,794	$141,258	$152,559	$158,661	$165,007	$171,608	$178,472	$185,611	$193,035	$200,757
OVERTIME	$873	$943	$1,018	$1,100	$1,144	$1,189	$1,237	$1,287	$1,338	$1,392	$1,447
DEFERRED COMPENSATION MATCH	$250	$270	$292	$315	$328	$341	$354	$368	$383	$398	$414
TIERED EMP DEF COMPENSATION	$300	$324	$350	$378	$393	$409	$425	$442	$460	$478	$497
TIERED RHS BENEFIT	$100	$108	$117	$126	$131	$136	$142	$147	$153	$159	$166
LONGEVITY	$500	$540	$583	$630	$655	$681	$709	$737	$766	$797	$829
PERS-NORMAL	$14,631	$15,099	$15,582	$16,081	$16,596	$17,127	$17,675	$18,240	$18,824	$19,426	$20,048
MEDICARE	$3,740	$3,860	$3,983	$4,111	$4,242	$4,378	$4,518	$4,663	$4,812	$4,966	$5,125
SHORT TERM DISABILITY	$388	$400	$413	$426	$440	$454	$469	$484	$499	$515	$532
LONG TERM DISABILITY	$824	$850	$878	$906	$935	$965	$995	$1,027	$1,060	$1,094	$1,129
WORKERS COMP	$2,467	$2,546	$2,627	$2,711	$2,798	$2,888	$2,980	$3,076	$3,174	$3,276	$3,380
STATE UNEMPLOYMENT INSURANCE	$113	$117	$121	$125	$129	$134	$138	$143	$148	$153	$158
HEALTH INSURANCE	$9,300	$9,616	$9,943	$10,281	$10,631	$10,992	$11,366	$11,752	$12,152	$12,565	$12,992
OPT OUT HEALTH INSURANCE	$3,600	$3,722	$3,849	$3,980	$4,115	$4,255	$4,400	$4,549	$4,704	$4,864	$5,029
LIFE INSURANCE	$1,003	$1,037	$1,072	$1,109	$1,147	$1,186	$1,226	$1,267	$1,311	$1,355	$1,401
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$10,969	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONSTRUCTION MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY MATERIALS/CONSTRUCTION	$500	$529	$560	$593	$628	$653	$678	$705	$733	$762	$793
COMPUTER EQUIPMENT & SOFTWARE	$1,853	$1,917	$1,984	$2,039	$2,095	$2,152	$2,211	$2,272	$2,335	$2,399	$2,465
SAFETY SHOES - MOU ITEM	$450	$466	$482	$495	$509	$523	$537	$552	$567	$583	$599
WIRELESS COMMUNICATION	$734	$760	$786	$808	$830	$853	$876	$900	$925	$950	$976
POSTAGE & SHIPPING	$2,408	$2,492	$2,578	$2,649	$2,722	$2,797	$2,874	$2,953	$3,034	$3,117	$3,203
OFFICE SUPPLIES	$500	$517	$535	$550	$565	$581	$597	$613	$630	$647	$665
PROGRAM EXPENDITURES	$300	$310	$321	$330	$339	$348	$358	$368	$378	$388	$399
RECYCLED CONTENT PRODUCTS	$50	$52	$54	$55	$57	$58	$60	$61	$63	$65	$67
MOTOR POOL RENTAL - OPS & MTCE	$2,090	$2,165	$2,242	$2,322	$2,405	$2,491	$2,581	$2,673	$2,769	$2,868	$2,970
MILEAGE/VEHICLE EXP REIMB	$150	$155	$161	$167	$173	$179	$185	$192	$199	$206	$213
PROF. & CONT. SVCS	$625,715	$647,465	$669,971	$688,388	$707,312	$726,756	$746,735	$767,262	$788,354	$810,026	$832,294
CONFERENCE, TRAINING & TRAVEL	$3,780	$3,911	$4,047	$4,159	$4,273	$4,390	$4,511	$4,635	$4,763	$4,893	$5,028
OUTSIDE LAB ANALYSIS	$91,713	$94,901	$98,200	$100,899	$103,673	$106,523	$109,451	$112,460	$115,552	$118,728	$121,992
REGULATORY PERMIT & USE FEES	$190,844	$197,478	$204,342	$209,959	$215,731	$221,662	$227,755	$234,016	$240,449	$247,059	$253,851
PERMANENT EMPLOYEES	$2,110,117	$2,278,927	$2,461,241	$2,658,140	$2,764,465	$2,875,044	$2,990,046	$3,109,648	$3,234,034	$3,363,395	$3,497,931
SHIFT DIFFERENTIAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$8,691	$9,386	$10,137	$10,948	$11,386	$11,842	$12,315	$12,808	$13,320	$13,853	$14,407
SP COMP-GRADE 4 CERT PAY	$35,640	$38,491	$41,570	$44,896	$46,692	$48,560	$50,502	$52,522	$54,623	$56,808	$59,080
SP COMP-GRADE 5 CERT PAY	$52,463	$56,660	$61,193	$66,088	$68,732	$71,481	$74,340	$77,314	$80,406	$83,623	$86,968
OVERTIME	$268,005	$289,445	$312,601	$337,609	$351,113	$365,158	$379,764	$394,955	$410,753	$427,183	$444,271
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$20,279	$21,901	$23,653	$25,546	$26,568	$27,630	$28,735	$29,885	$31,080	$32,323	$33,616
DEFERRED COMPENSATION MATCH	$9,297	$10,041	$10,844	$11,712	$12,180	$12,667	$13,174	$13,701	$14,249	$14,819	$15,412
TIERED EMP DEF COMPENSATION	$4,470	$4,828	$5,214	$5,631	$5,856	$6,090	$6,334	$6,587	$6,851	$7,125	$7,410
TIERED RHS BENEFIT	$3,082	$3,181	$3,282	$3,387	$3,496	$3,608	$3,723	$3,842	$3,965	$4,092	$4,223
LONGEVITY	$9,588	$9,895	$10,211	$10,538	$10,875	$11,223	$11,583	$11,953	$12,336	$12,730	$13,138
ANNUAL LEAVE BUYBACK	$18,364	$18,952	$19,558	$20,184	$20,830	$21,496	$22,184	$22,894	$23,627	$24,383	$25,163
ANNUAL LEAVE OVER MAX	$1,342	$1,385	$1,429	$1,475	$1,522	$1,571	$1,621	$1,673	$1,727	$1,782	$1,839
PERS-NORMAL	$258,999	$267,287	$275,840	$284,667	$293,776	$303,177	$312,879	$322,891	$333,223	$343,886	$354,891
MEDICARE	$75,798	$78,224	$80,727	$83,310	$85,976	$88,727	$91,566	$94,496	$97,520	$100,641	$103,862
SHORT TERM DISABILITY	$6,753	$6,969	$7,192	$7,423	$7,660	$7,905	$8,158	$8,419	$8,689	$8,967	$9,254
LONG TERM DISABILITY	$14,348	$14,807	$15,281	$15,770	$16,274	$16,795	$17,333	$17,887	$18,460	$19,050	$19,660
WORKERS COMP	$45,245	$46,693	$48,187	$49,729	$51,321	$52,963	$54,658	$56,407	$58,212	$60,075	$61,997
STATE UNEMPLOYMENT INSURANCE	$2,288	$2,366	$2,447	$2,530	$2,616	$2,705	$2,797	$2,892	$2,990	$3,092	$3,197
HEALTH INSURANCE	$417,439	$431,632	$446,307	$461,482	$477,172	$493,396	$510,172	$527,517	$545,453	$563,998	$583,174
OPT OUT HEALTH INSURANCE	$21,384	$22,111	$22,863	$23,640	$24,444	$25,275	$26,134	$27,023	$27,942	$28,892	$29,874
LIFE INSURANCE	$17,513	$18,108	$18,724	$19,361	$20,019	$20,700	$21,403	$22,131	$22,884	$23,662	$24,466
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$238,207	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$61,634	$66,565	$71,890	$77,641	$80,747	$83,977	$87,336	$90,830	$94,463	$98,241	$102,171
MINOR EQUIPMENT & FURNITURE	$22,200	$22,972	$23,770	$24,424	$25,095	$25,785	$26,494	$27,222	$27,970	$28,739	$29,529
CONSTRUCTION MATERIALS	$16,800	$17,783	$18,823	$19,925	$21,091	$21,927	$22,797	$23,701	$24,642	$25,619	$26,636
SAFETY MATERIALS/CONSTRUCTION	$5,400	$5,716	$6,050	$6,404	$6,779	$7,048	$7,328	$7,618	$7,921	$8,235	$8,561
COMPUTER EQUIPMENT & SOFTWARE	$21,633	$22,385	$23,163	$23,800	$24,454	$25,126	$25,817	$26,527	$27,256	$28,005	$28,775
UNIFORM EXPENSE	$9,029	$9,343	$9,668	$9,933	$10,206	$10,487	$10,775	$11,072	$11,376	$11,689	$12,010
SAFETY SHOES - MOU ITEM	$6,837	$7,075	$7,321	$7,522	$7,729	$7,941	$8,159	$8,384	$8,614	$8,851	$9,094
ADVERTISING EXPENSE	$2,700	$2,794	$2,891	$2,970	$3,052	$3,136	$3,222	$3,311	$3,402	$3,495	$3,591
WIRELESS COMMUNICATION	$34,307	$35,500	$36,733	$37,743	$38,781	$39,847	$40,942	$42,068	$43,224	$44,413	$45,633
POSTAGE & SHIPPING	$225	$233	$241	$248	$254	$261	$269	$276	$283	$291	$299
OFFICE SUPPLIES	$600	$621	$642	$660	$678	$697	$716	$736	$756	$777	$798
FIRST AID KIT SUPPLIES	$204	$211	$218	$224	$231	$237	$243	$250	$257	$264	$271
PROGRAM EXPENDITURES	$4,179	$4,324	$4,475	$4,598	$4,724	$4,854	$4,987	$5,124	$5,265	$5,410	$5,559
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$60	$62	$64	$66	$68	$70	$72	$74	$76	$78	$80
ELECTRIC UTILITY	$6,210,453	$6,423,291	$6,643,424	$6,871,101	$7,106,580	$7,350,130	$7,602,026	$7,862,555	$8,132,013	$8,410,705	$8,698,948
NATURAL GAS UTILITY	$1,882	$1,946	$2,013	$2,082	$2,154	$2,227	$2,304	$2,383	$2,464	$2,549	$2,636
WATER UTILITY	$58,644	$60,654	$62,732	$64,882	$67,106	$69,406	$71,784	$74,244	$76,789	$79,421	$82,142

RECYCLED WATER UTILITY	$7,275	$7,524	$7,782	$8,049	$8,325	$8,610	$8,905	$9,210	$9,526	$9,852	$10,190
UNLEADED FUEL	$1,740	$1,802	$1,867	$1,933	$2,003	$2,074	$2,148	$2,225	$2,305	$2,387	$2,473
DIESEL FUEL	$3,300	$3,418	$3,540	$3,667	$3,798	$3,934	$4,075	$4,220	$4,371	$4,528	$4,690
RENTS & LEASES	$17,795	$18,414	$19,054	$19,577	$20,116	$20,669	$21,237	$21,821	$22,420	$23,037	$23,670
MOTOR POOL RENTAL - OPS & MTCE	$114,282	$118,370	$122,603	$126,989	$131,531	$136,235	$141,108	$146,156	$151,383	$156,798	$162,406
DIRECT VEHICLE EXPENSE	$14,100	$14,604	$15,127	$15,668	$16,228	$16,809	$17,410	$18,033	$18,678	$19,346	$20,038
MTCE & REPAIR - EQUIP & FAC	$7,561	$7,831	$8,112	$8,402	$8,702	$9,013	$9,336	$9,670	$10,016	$10,374	$10,745
SCADA MAINTENANCE	$370,014	$382,876	$396,184	$407,076	$418,266	$429,764	$441,578	$453,717	$466,190	$479,006	$492,174
MOWING/LANDSCAPE CONTRACTS	$179,690	$185,936	$192,399	$197,688	$203,123	$208,707	$214,444	$220,339	$226,396	$232,620	$239,014
TREE MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$185,300	$191,741	$198,406	$203,860	$209,464	$215,222	$221,139	$227,218	$233,464	$239,882	$246,476
REFUSE DISPOSAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONFERENCE, TRAINING & TRAVEL	$10,000	$10,348	$10,707	$11,002	$11,304	$11,615	$11,934	$12,262	$12,599	$12,946	$13,301
CHEMICALS-CORRSN & SCALE INHIB	$163,125	$171,771	$180,874	$190,461	$200,555	$211,185	$222,377	$234,163	$246,574	$259,643	$273,404
CHEMICALS-POLYMER	$187,000	$196,911	$207,347	$218,337	$229,909	$242,094	$254,925	$268,436	$282,663	$297,644	$313,419
CHEMICALS-ALUM	$146,111	$153,855	$162,009	$170,596	$179,637	$189,158	$199,183	$209,740	$220,856	$232,562	$244,888
CHEMICALS-AMMONIA	$72,807	$76,666	$80,729	$85,008	$89,513	$94,257	$99,253	$104,513	$110,053	$115,885	$122,027
CHEMICALS-ANTISCALANT	$213,266	$224,569	$236,471	$249,004	$262,201	$276,098	$290,731	$306,140	$322,366	$339,451	$357,442
CHEMICALS-SULFURIC ACID	$268,000	$282,204	$297,161	$312,910	$329,495	$346,958	$365,347	$384,710	$405,100	$426,570	$449,178
CHEMICALS-CAUSTIC SODA	$41,472	$43,670	$45,985	$48,422	$50,988	$53,690	$56,536	$59,532	$62,688	$66,010	$69,509
CHEMICALS-SODIUM HYPOCHLORITE	$445,000	$468,585	$493,420	$519,571	$547,109	$576,105	$606,639	$638,791	$672,647	$708,297	$745,837
CHEMICALS-MISC	$82,400	$86,767	$91,366	$96,208	$101,307	$106,677	$112,330	$118,284	$124,553	$131,154	$138,105
OUTSIDE LAB ANALYSIS	$453,216	$468,970	$485,271	$498,611	$512,318	$526,402	$540,873	$555,741	$571,018	$586,716	$602,845
JOB REQ CERTIFICATES & LICENSE	$1,210	$1,252	$1,296	$1,331	$1,368	$1,405	$1,444	$1,484	$1,525	$1,566	$1,609
RAW WATER PURCHASES	$16,371,264	$17,609,534	$18,941,463	$20,374,135	$21,915,170	$23,572,763	$25,355,732	$27,273,559	$29,336,444	$31,555,359	$33,942,105
TREATED WATER PURCHASES	$3,569,117	$3,839,074	$4,129,449	$4,441,787	$4,777,750	$5,139,124	$5,527,831	$5,945,938	$6,395,670	$6,879,418	$7,399,755
LAB CHEMICALS AND SUPPLIES	$53,724	$56,571	$59,570	$62,727	$66,051	$69,552	$73,238	$77,120	$81,207	$85,511	$90,043
PREVENTION & MAINTENANCE MATLS	$400,703	$414,631	$429,044	$440,838	$452,957	$465,409	$478,203	$491,349	$504,856	$518,734	$532,994
INLAND EMPIRE BRINE LINE-SARI	$1,589,692	$1,644,950	$1,702,128	$1,748,920	$1,796,997	$1,846,397	$1,897,154	$1,949,307	$2,002,894	$2,057,953	$2,114,526
FINES AND PENALTIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CARBON DIOXIDE	$41,200	$43,384	$45,683	$48,104	$50,654	$53,338	$56,165	$59,142	$62,276	$65,577	$69,053
PERMANENT EMPLOYEES	$598,467	$646,344	$698,051	$753,896	$784,051	$815,413	$848,030	$881,951	$917,229	$953,918	$992,075
SPECIAL ASSIGNMENT PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$7,746	$8,366	$9,035	$9,758	$10,148	$10,554	$10,976	$11,415	$11,872	$12,347	$12,841
SP COMP-GRADE 4 CERT PAY	$6,240	$6,739	$7,278	$7,861	$8,175	$8,502	$8,842	$9,196	$9,564	$9,946	$10,344
SP COMP-GRADE 5 CERT PAY	$15,551	$16,795	$18,139	$19,590	$20,373	$21,188	$22,036	$22,917	$23,834	$24,787	$25,779
OVERTIME	$146,755	$158,495	$171,175	$184,869	$192,264	$199,954	$207,953	$216,271	$224,921	$233,918	$243,275
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$7,077	$7,643	$8,255	$8,915	$9,272	$9,642	$10,028	$10,429	$10,846	$11,280	$11,732
DEFERRED COMPENSATION MATCH	$3,328	$3,594	$3,882	$4,192	$4,360	$4,534	$4,716	$4,904	$5,101	$5,305	$5,517
TIERED EMP DEF COMPENSATION	$3,120	$3,220	$3,323	$3,429	$3,539	$3,652	$3,769	$3,890	$4,014	$4,143	$4,275
TIERED RHS BENEFIT	$1,248	$1,288	$1,329	$1,372	$1,416	$1,461	$1,508	$1,556	$1,606	$1,657	$1,710
LONGEVITY	$3,796	$3,917	$4,043	$4,172	$4,306	$4,443	$4,586	$4,732	$4,884	$5,040	$5,201
ANNUAL LEAVE BUYBACK	$9,634	$9,942	$10,260	$10,589	$10,928	$11,277	$11,638	$12,011	$12,395	$12,792	$13,201
ANNUAL LEAVE OVER MAX	$1,833	$1,892	$1,952	$2,015	$2,079	$2,146	$2,214	$2,285	$2,358	$2,434	$2,512
PERS-NORMAL	$76,234	$78,673	$81,191	$83,789	$86,470	$89,237	$92,093	$95,040	$98,081	$101,220	$104,459
MEDICARE	$24,203	$24,977	$25,776	$26,601	$27,452	$28,331	$29,237	$30,173	$31,139	$32,135	$33,163
SHORT TERM DISABILITY	$1,910	$1,971	$2,034	$2,100	$2,167	$2,236	$2,308	$2,381	$2,458	$2,536	$2,617
LONG TERM DISABILITY	$4,064	$4,194	$4,328	$4,467	$4,610	$4,757	$4,909	$5,066	$5,229	$5,396	$5,569
WORKERS COMP	$12,872	$13,284	$13,709	$14,148	$14,600	$15,067	$15,550	$16,047	$16,561	$17,091	$17,638
STATE UNEMPLOYMENT INSURANCE	$732	$757	$783	$809	$837	$865	$895	$925	$957	$989	$1,023
HEALTH INSURANCE	$163,427	$168,984	$174,729	$180,670	$186,813	$193,164	$199,732	$206,523	$213,544	$220,805	$228,312
OPT OUT HEALTH INSURANCE	$14,976	$15,485	$16,012	$16,556	$17,119	$17,701	$18,303	$18,925	$19,569	$20,234	$20,922
LIFE INSURANCE	$4,966	$5,135	$5,309	$5,490	$5,676	$5,869	$6,069	$6,275	$6,489	$6,709	$6,937
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$74,741	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	-$1,560	-$1,685	-$1,820	-$1,965	-$2,044	-$2,126	-$2,211	-$2,299	-$2,391	-$2,487	-$2,586
MINOR EQUIPMENT & FURNITURE	$36,120	$37,376	$38,675	$39,738	$40,830	$41,953	$43,106	$44,291	$45,509	$46,760	$48,045
CONSTRUCTION MATERIALS	$466,299	$493,582	$522,462	$553,031	$585,389	$608,611	$632,755	$657,856	$683,953	$711,086	$739,294
SAFETY MATERIALS/CONSTRUCTION	$32,300	$34,190	$36,190	$38,308	$40,549	$42,158	$43,830	$45,569	$47,377	$49,256	$51,210
COMPUTER EQUIPMENT & SOFTWARE	$3,008	$3,113	$3,221	$3,309	$3,400	$3,494	$3,590	$3,688	$3,790	$3,894	$4,001
UNIFORM EXPENSE	$8,075	$8,356	$8,646	$8,884	$9,128	$9,379	$9,637	$9,902	$10,174	$10,454	$10,741
SAFETY SHOES - MOU ITEM	$2,652	$2,744	$2,840	$2,918	$2,998	$3,080	$3,165	$3,252	$3,341	$3,433	$3,528
ADVERTISING EXPENSE	$900	$931	$964	$990	$1,017	$1,045	$1,074	$1,104	$1,134	$1,165	$1,197
WIRELESS COMMUNICATION	$10,160	$10,513	$10,879	$11,178	$11,485	$11,801	$12,125	$12,458	$12,801	$13,153	$13,514
PHONES, FAX, ISDN LINES	$200	$207	$214	$220	$226	$232	$239	$245	$252	$259	$266
POSTAGE & SHIPPING	$50	$52	$54	$55	$57	$58	$60	$61	$63	$65	$67
OFFICE SUPPLIES	$536	$555	$574	$590	$606	$623	$640	$657	$675	$694	$713
PROGRAM EXPENDITURES	$19,936	$20,629	$21,346	$21,933	$22,536	$23,155	$23,792	$24,446	$25,118	$25,808	$26,518
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$54	$56	$58	$59	$61	$63	$64	$66	$68	$70	$72
UNLEADED FUEL	$550	$570	$590	$611	$633	$656	$679	$703	$729	$755	$782
DIESEL FUEL	$300	$311	$322	$333	$345	$358	$370	$384	$397	$412	$426
RENTS & LEASES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MOTOR POOL RENTAL - OPS & MTCE	$264,792	$274,263	$284,073	$294,234	$304,758	$315,658	$326,949	$338,643	$350,756	$363,302	$376,296
RETAINED VEHICLE EXPENSE	$2,328	$2,411	$2,498	$2,587	$2,679	$2,775	$2,874	$2,977	$3,084	$3,194	$3,308
DIRECT VEHICLE EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OTHER EQUIPMENT RENTAL	$60,473	$62,575	$64,750	$66,530	$68,359	$70,238	$72,169	$74,153	$76,191	$78,286	$80,438
MILEAGE/VEHICLE EXP REIMB	$810	$839	$869	$900	$932	$966	$1,000	$1,036	$1,073	$1,111	$1,151
MTCE & REPAIR - EQUIP & FAC	$60,792	$62,905	$65,091	$66,881	$68,719	$70,608	$72,549	$74,544	$76,593	$78,698	$80,862
MOWING/LANDSCAPE CONTRACTS	$4,040	$4,180	$4,326	$4,445	$4,567	$4,692	$4,821	$4,954	$5,090	$5,230	$5,374
PROF. & CONT. SVCS	$700,299	$724,642	$749,830	$770,443	$791,623	$813,384	$835,744	$858,719	$882,325	$906,580	$931,502

CONFERENCE, TRAINING & TRAVEL	$5,100	$5,277	$5,461	$5,611	$5,765	$5,924	$6,086	$6,254	$6,426	$6,602	$6,784
JOB REQ CERTIFICATES & LICENSE	$1,575	$1,630	$1,686	$1,733	$1,780	$1,829	$1,880	$1,931	$1,984	$2,039	$2,095
PREVENTION & MAINTENANCE MATLS	$1,198,924	$1,240,599	$1,283,722	$1,319,011	$1,355,271	$1,392,527	$1,430,808	$1,470,141	$1,510,555	$1,552,080	$1,594,747
LICENSED VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$790,850	$854,118	$922,447	$996,243	$1,036,093	$1,077,537	$1,120,638	$1,165,464	$1,212,082	$1,260,566	$1,310,988
SP COMP-BILINGUAL	$2,366	$2,555	$2,760	$2,980	$3,100	$3,224	$3,353	$3,487	$3,626	$3,771	$3,922
SP COMP-GRADE 4 CERT PAY	$6,240	$6,739	$7,278	$7,861	$8,175	$8,502	$8,842	$9,196	$9,564	$9,946	$10,344
SP COMP-GRADE 5 CERT PAY	$19,188	$20,723	$22,381	$24,171	$25,138	$26,144	$27,189	$28,277	$29,408	$30,584	$31,808
TEMPORARY EMPLOYEES	$13,190	$14,245	$15,385	$16,616	$17,280	$17,971	$18,690	$19,438	$20,215	$21,024	$21,865
OVERTIME	$55,247	$59,667	$64,440	$69,595	$72,379	$75,274	$78,285	$81,417	$84,673	$88,060	$91,583
SPECIAL DUTY PAY	$9,187	$9,922	$10,716	$11,573	$12,036	$12,517	$13,018	$13,539	$14,080	$14,644	$15,229
DEFERRED COMPENSATION MATCH	$2,250	$2,430	$2,624	$2,834	$2,948	$3,066	$3,188	$3,316	$3,448	$3,586	$3,730
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$1,860	$1,920	$1,981	$2,044	$2,110	$2,177	$2,247	$2,319	$2,393	$2,470	$2,549
TIERED RHS BENEFIT	$820	$846	$873	$901	$930	$960	$991	$1,022	$1,055	$1,089	$1,124
LONGEVITY	$2,564	$2,646	$2,731	$2,818	$2,908	$3,001	$3,097	$3,197	$3,299	$3,404	$3,513
ANNUAL LEAVE BUYBACK	$8,237	$8,501	$8,773	$9,053	$9,343	$9,642	$9,951	$10,269	$10,598	$10,937	$11,287
ANNUAL LEAVE OVER MAX	$1,255	$1,295	$1,337	$1,379	$1,424	$1,469	$1,516	$1,565	$1,615	$1,666	$1,720
PERS-NORMAL	$100,588	$103,807	$107,129	$110,557	$114,095	$117,746	$121,513	$125,402	$129,415	$133,556	$137,830
MEDICARE	$27,239	$28,111	$29,010	$29,939	$30,897	$31,885	$32,906	$33,959	$35,045	$36,167	$37,324
SHORT TERM DISABILITY	$2,535	$2,616	$2,700	$2,786	$2,875	$2,967	$3,062	$3,160	$3,261	$3,366	$3,474
LONG TERM DISABILITY	$5,385	$5,557	$5,735	$5,919	$6,108	$6,304	$6,505	$6,713	$6,928	$7,150	$7,379
WORKERS COMP	$17,049	$17,595	$18,158	$18,739	$19,338	$19,957	$20,596	$21,255	$21,935	$22,637	$23,361
STATE UNEMPLOYMENT INSURANCE	$828	$856	$885	$915	$946	$979	$1,012	$1,046	$1,082	$1,119	$1,157
HEALTH INSURANCE	$160,408	$165,862	$171,501	$177,332	$183,362	$189,596	$196,042	$202,707	$209,600	$216,726	$224,095
OPT OUT HEALTH INSURANCE	$16,224	$16,776	$17,346	$17,936	$18,546	$19,176	$19,828	$20,502	$21,199	$21,920	$22,665
LIFE INSURANCE	$6,569	$6,792	$7,023	$7,262	$7,509	$7,764	$8,028	$8,301	$8,583	$8,875	$9,177
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$122,985	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$48,153	$52,005	$56,166	$60,659	$63,085	$65,609	$68,233	$70,962	$73,801	$76,753	$79,823
MINOR EQUIPMENT & FURNITURE	$35,400	$36,631	$37,904	$38,946	$40,016	$41,116	$42,247	$43,408	$44,601	$45,827	$47,087
CONSTRUCTION MATERIALS	$1,049,733	$1,111,153	$1,176,167	$1,244,984	$1,317,828	$1,370,107	$1,424,459	$1,480,967	$1,539,717	$1,600,798	$1,664,301
SAFETY MATERIALS/CONSTRUCTION	$20,000	$21,170	$22,409	$23,720	$25,108	$26,104	$27,139	$28,216	$29,335	$30,499	$31,709
COMPUTER EQUIPMENT & SOFTWARE	$4,365	$4,517	$4,674	$4,802	$4,934	$5,070	$5,209	$5,352	$5,500	$5,651	$5,806
UNIFORM EXPENSE	$4,368	$4,520	$4,677	$4,806	$4,938	$5,073	$5,213	$5,356	$5,503	$5,655	$5,810
SAFETY SHOES - MOU ITEM	$2,583	$2,673	$2,766	$2,842	$2,920	$3,000	$3,083	$3,167	$3,254	$3,344	$3,436
ADVERTISING EXPENSE	$2,250	$2,328	$2,409	$2,475	$2,543	$2,613	$2,685	$2,759	$2,835	$2,913	$2,993
WIRELESS COMMUNICATION	$10,937	$11,317	$11,711	$12,032	$12,363	$12,703	$13,052	$13,411	$13,780	$14,159	$14,548
PHONES, FAX, ISDN LINES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
POSTAGE & SHIPPING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OFFICE SUPPLIES	$1,000	$1,035	$1,071	$1,100	$1,130	$1,161	$1,193	$1,226	$1,260	$1,295	$1,330
FIRST AID KIT SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROGRAM EXPENDITURES	$5,000	$5,174	$5,354	$5,501	$5,652	$5,807	$5,967	$6,131	$6,300	$6,473	$6,651
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$100	$103	$107	$110	$113	$116	$119	$123	$126	$129	$133
WATER UTILITY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DIESEL FUEL	$500	$518	$536	$556	$575	$596	$617	$639	$662	$686	$711
MOTOR POOL RENTAL - OPS & MTCE	$83,448	$86,433	$89,524	$92,726	$96,043	$99,478	$103,036	$106,722	$110,539	$114,493	$118,588
RETAINED VEHICLE EXPENSE	$2,076	$2,150	$2,227	$2,307	$2,389	$2,475	$2,563	$2,655	$2,750	$2,848	$2,950
DIRECT VEHICLE EXPENSE	$750	$777	$805	$833	$863	$894	$926	$959	$993	$1,029	$1,066
OTHER EQUIPMENT RENTAL	$1,178	$1,219	$1,261	$1,296	$1,331	$1,368	$1,405	$1,444	$1,484	$1,525	$1,566
MTCE & REPAIR - EQUIP & FAC	$590,151	$610,665	$631,891	$649,262	$667,110	$685,449	$704,292	$723,653	$743,546	$763,986	$784,988
SCADA MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VANDALISM	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$81,392	$84,221	$87,148	$89,544	$92,006	$94,535	$97,134	$99,804	$102,547	$105,366	$108,263
REFUSE DISPOSAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONFERENCE, TRAINING & TRAVEL	$7,500	$7,761	$8,030	$8,251	$8,478	$8,711	$8,951	$9,197	$9,449	$9,709	$9,976
JOB REQ CERTIFICATES & LICENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PREVENTION & MAINTENANCE MATLS	$600,000	$620,856	$642,437	$660,098	$678,244	$696,889	$716,046	$735,730	$755,955	$776,737	$798,089
MACHINERY, EQUIPMENT, & FIXTUR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$325,464	$351,501	$379,621	$409,991	$426,391	$443,446	$461,184	$479,632	$498,817	$518,770	$539,520
SP COMP-BILINGUAL	$4,504	$4,864	$5,253	$5,674	$5,901	$6,137	$6,382	$6,637	$6,903	$7,179	$7,466
OVERTIME	$10,338	$11,165	$12,058	$13,023	$13,544	$14,086	$14,649	$15,235	$15,844	$16,478	$17,137
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEFERRED COMPENSATION MATCH	$495	$535	$577	$624	$648	$674	$701	$729	$759	$789	$821
TIERED EMP DEF COMPENSATION	$594	$642	$693	$748	$778	$809	$842	$875	$910	$947	$985
TIERED RHS BENEFIT	$198	$214	$231	$249	$259	$270	$281	$292	$303	$316	$328
LONGEVITY	$693	$748	$808	$873	$908	$944	$982	$1,021	$1,062	$1,105	$1,149
PERS-NORMAL	$38,669	$39,906	$41,183	$42,501	$43,861	$45,265	$46,713	$48,208	$49,751	$51,343	$52,986
MEDICARE	$10,532	$10,869	$11,217	$11,576	$11,946	$12,328	$12,723	$13,130	$13,550	$13,984	$14,431
SHORT TERM DISABILITY	$1,041	$1,075	$1,109	$1,144	$1,181	$1,219	$1,258	$1,298	$1,340	$1,382	$1,427
LONG TERM DISABILITY	$2,213	$2,283	$2,356	$2,432	$2,510	$2,590	$2,673	$2,758	$2,847	$2,938	$3,032
WORKERS COMP	$6,718	$6,933	$7,155	$7,384	$7,620	$7,864	$8,116	$8,375	$8,643	$8,920	$9,205
STATE UNEMPLOYMENT INSURANCE	$321	$331	$343	$354	$366	$379	$392	$405	$419	$433	$448
HEALTH INSURANCE	$57,995	$59,967	$62,006	$64,114	$66,294	$68,548	$70,878	$73,288	$75,780	$78,357	$81,021
OPT OUT HEALTH INSURANCE	$14,256	$14,741	$15,242	$15,760	$16,296	$16,850	$17,423	$18,015	$18,628	$19,261	$19,916
LIFE INSURANCE	$2,702	$2,794	$2,889	$2,987	$3,089	$3,194	$3,302	$3,414	$3,530	$3,650	$3,775
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$33,594	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$3,349	$3,617	$3,906	$4,218	$4,387	$4,563	$4,745	$4,935	$5,132	$5,338	$5,551
MINOR EQUIPMENT & FURNITURE	$1,100	$1,138	$1,178	$1,210	$1,243	$1,278	$1,313	$1,349	$1,386	$1,424	$1,463
CONSTRUCTION MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY MATERIALS/CONSTRUCTION	$1,000	$1,059	$1,120	$1,186	$1,255	$1,305	$1,357	$1,411	$1,467	$1,525	$1,585
COMPUTER EQUIPMENT & SOFTWARE	$2,423	$2,507	$2,594	$2,666	$2,739	$2,814	$2,892	$2,971	$3,053	$3,137	$3,223
UNIFORM EXPENSE	$2,312	$2,392	$2,476	$2,544	$2,613	$2,685	$2,759	$2,835	$2,913	$2,993	$3,075
SAFETY SHOES - MOU ITEM	$1,485	$1,537	$1,590	$1,634	$1,679	$1,725	$1,772	$1,821	$1,871	$1,922	$1,975
ADVERTISING EXPENSE	$1,800	$1,863	$1,927	$1,980	$2,035	$2,091	$2,148	$2,207	$2,268	$2,330	$2,394
PROMOTIONAL/PUBLIC OUTREACH	$21,388	$22,131	$22,901	$23,530	$24,177	$24,842	$25,525	$26,226	$26,947	$27,688	$28,449
WIRELESS COMMUNICATION	$2,700	$2,794	$2,891	$2,970	$3,052	$3,136	$3,222	$3,311	$3,402	$3,495	$3,591
POSTAGE & SHIPPING	$7,250	$7,502	$7,763	$7,976	$8,195	$8,421	$8,652	$8,890	$9,134	$9,386	$9,644
OFFICE SUPPLIES	$600	$621	$642	$660	$678	$697	$716	$736	$756	$777	$798
PROGRAM EXPENDITURES	$3,143	$3,252	$3,365	$3,458	$3,553	$3,651	$3,751	$3,854	$3,960	$4,069	$4,181
RECYCLED CONTENT PRODUCTS	$60	$62	$64	$66	$68	$70	$72	$74	$76	$78	$80
MOTOR POOL RENTAL - OPS & MTCE	$12,063	$12,494	$12,941	$13,404	$13,884	$14,380	$14,895	$15,427	$15,979	$16,551	$17,143
OTHER EQUIPMENT RENTAL	$2,341	$2,422	$2,507	$2,575	$2,646	$2,719	$2,794	$2,871	$2,949	$3,031	$3,114
MILEAGE/VEHICLE EXP REIMB	$150	$155	$161	$167	$173	$179	$185	$192	$199	$206	$213
REBATE PROGRAMS	$25,000	$25,869	$26,768	$27,504	$28,260	$29,037	$29,835	$30,655	$31,498	$32,364	$33,254

PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MEMBERSHIP & DUES	$2,712	$2,806	$2,904	$2,984	$3,066	$3,150	$3,237	$3,326	$3,417	$3,511	$3,607
CONFERENCE, TRAINING & TRAVEL	$4,500	$4,656	$4,818	$4,951	$5,087	$5,227	$5,370	$5,518	$5,670	$5,826	$5,986
SCHOOL PROGRAMS	$29,480	$30,505	$31,565	$32,433	$33,324	$34,240	$35,182	$36,149	$37,143	$38,164	$39,213
PERMANENT EMPLOYEES	$542,194	$585,570	$632,415	$683,008	$710,329	$738,742	$768,291	$799,023	$830,984	$864,223	$898,792
SP COMP-BILINGUAL	$3,411	$3,684	$3,979	$4,297	$4,469	$4,648	$4,833	$5,027	$5,228	$5,437	$5,654
TEMPORARY EMPLOYEES	$41,284	$44,587	$48,154	$52,006	$54,086	$56,250	$58,500	$60,840	$63,273	$65,804	$68,436
OVERTIME	$21,762	$23,503	$25,383	$27,414	$28,510	$29,651	$30,837	$32,070	$33,353	$34,687	$36,075
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEFERRED COMPENSATION MATCH	$1,700	$1,836	$1,983	$2,142	$2,227	$2,316	$2,409	$2,505	$2,605	$2,710	$2,818
PST DEFERRED COMPENSATION	$301	$325	$351	$379	$394	$410	$427	$444	$461	$480	$499
TIERED EMP DEF COMPENSATION	$1,200	$1,296	$1,400	$1,512	$1,572	$1,635	$1,700	$1,768	$1,839	$1,913	$1,989
TIERED RHS BENEFIT	$600	$619	$639	$659	$681	$702	$725	$748	$772	$797	$822
LONGEVITY	$1,750	$1,806	$1,864	$1,923	$1,985	$2,049	$2,114	$2,182	$2,252	$2,324	$2,398
ANNUAL LEAVE BUYBACK	$4,420	$4,561	$4,707	$4,858	$5,014	$5,174	$5,339	$5,510	$5,687	$5,869	$6,056
PERS-NORMAL	$67,925	$70,099	$72,342	$74,657	$77,046	$79,512	$82,056	$84,682	$87,392	$90,188	$93,074
MEDICARE	$17,944	$18,518	$19,111	$19,722	$20,353	$21,005	$21,677	$22,370	$23,086	$23,825	$24,587
SHORT TERM DISABILITY	$1,731	$1,786	$1,844	$1,903	$1,963	$2,026	$2,091	$2,158	$2,227	$2,298	$2,372
LONG TERM DISABILITY	$3,683	$3,801	$3,922	$4,048	$4,178	$4,311	$4,449	$4,592	$4,738	$4,890	$5,047
WORKERS COMP	$11,916	$12,297	$12,691	$13,097	$13,516	$13,948	$14,395	$14,855	$15,331	$15,821	$16,328
STATE UNEMPLOYMENT INSURANCE	$571	$590	$610	$631	$652	$675	$698	$721	$746	$771	$797
HEALTH INSURANCE	$164,133	$169,714	$175,484	$181,450	$187,620	$193,999	$200,595	$207,415	$214,467	$221,759	$229,299
OPT OUT HEALTH INSURANCE	$10,800	$11,167	$11,547	$11,939	$12,345	$12,765	$13,199	$13,648	$14,112	$14,592	$15,088
LIFE INSURANCE	$4,509	$4,662	$4,821	$4,985	$5,154	$5,329	$5,511	$5,698	$5,892	$6,092	$6,299
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$94,446	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$19,158	$20,691	$22,346	$24,134	$25,099	$26,103	$27,147	$28,233	$29,362	$30,537	$31,758
MINOR EQUIPMENT & FURNITURE	$3,497	$3,619	$3,744	$3,847	$3,953	$4,062	$4,173	$4,288	$4,406	$4,527	$4,652
CONSTRUCTION MATERIALS	$24,493	$25,926	$27,443	$29,049	$30,748	$31,968	$33,236	$34,555	$35,926	$37,351	$38,832
SAFETY MATERIALS/CONSTRUCTION	$500	$529	$560	$593	$628	$653	$678	$705	$733	$762	$793
COMPUTER EQUIPMENT & SOFTWARE	$2,509	$2,596	$2,686	$2,760	$2,836	$2,914	$2,994	$3,077	$3,161	$3,248	$3,337
UNIFORM EXPENSE	$554	$573	$593	$609	$626	$643	$661	$679	$698	$717	$737
SAFETY SHOES - MOU ITEM	$1,463	$1,514	$1,566	$1,610	$1,654	$1,699	$1,746	$1,794	$1,843	$1,894	$1,946
ADVERTISING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROMOTIONAL/PUBLIC OUTREACH	$3,535	$3,658	$3,785	$3,889	$3,996	$4,106	$4,219	$4,335	$4,454	$4,576	$4,702
WIRELESS COMMUNICATION	$4,040	$4,180	$4,326	$4,445	$4,567	$4,692	$4,821	$4,954	$5,090	$5,230	$5,374
POSTAGE & SHIPPING	$129,041	$133,526	$138,168	$141,966	$145,869	$149,879	$153,999	$158,232	$162,582	$167,051	$171,644
OFFICE SUPPLIES	$4,561	$4,720	$4,884	$5,018	$5,156	$5,298	$5,443	$5,593	$5,747	$5,904	$6,067
PROGRAM EXPENDITURES	$5,529	$5,721	$5,920	$6,083	$6,250	$6,422	$6,598	$6,780	$6,966	$7,158	$7,354
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$300	$310	$321	$330	$339	$348	$358	$368	$378	$388	$399
MOTOR POOL RENTAL - OPS & MTCE	$28,684	$29,710	$30,773	$31,873	$33,013	$34,194	$35,417	$36,684	$37,996	$39,355	$40,763
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$1,083,042	$1,120,689	$1,159,644	$1,191,522	$1,224,277	$1,257,933	$1,292,513	$1,328,044	$1,364,552	$1,402,064	$1,440,607
CUST CREDIT CRD PROCESSING FEE	$390,347	$403,915	$417,956	$429,445	$441,251	$453,381	$465,844	$478,650	$491,808	$505,328	$519,219
CONFERENCE, TRAINING & TRAVEL	$4,590	$4,750	$4,915	$5,050	$5,189	$5,331	$5,478	$5,628	$5,783	$5,942	$6,105
JOB REQ CERTIFICATES & LICENSE	$479	$496	$513	$527	$541	$556	$572	$587	$604	$620	$637
PERMANENT EMPLOYEES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TEMPORARY EMPLOYEES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
AUTO ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEFERRED COMPENSATION MATCH	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED RHS BENEFIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LONGEVITY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ANNUAL LEAVE BUYBACK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ANNUAL LEAVE OVER MAX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERS-NORMAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MEDICARE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SHORT TERM DISABILITY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LONG TERM DISABILITY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WORKERS COMP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
STATE UNEMPLOYMENT INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OPT OUT HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LIFE INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY SHOES - MOU ITEM	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
POSTAGE & SHIPPING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Debt Service - Water

Description	Category	Utility	Included in DSCR	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Water Debt Service (Lease)	Principal	Water	No	$36,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Water Debt Service (Lease)	Interest	Water	No	$2,162,327	$2,157,591	$2,036,080	$1,920,628	$1,815,238	$1,710,533	$1,608,715	$1,516,667	$1,431,613	$1,351,180	$1,272,951
Water Debt Service	Principal	Water	Yes	$2,549,736	$2,569,292	$2,700,067	$2,817,926	$2,946,626	$2,991,499	$3,130,925	$3,278,978	$3,437,074	$3,600,726	$2,617,394
Water Debt Service	Interest	Water	Yes	$849,178	$909,815	$842,864	$769,390	$687,640	$599,171	$505,438	$403,982	$295,916	$180,820	$86,640

Total Issued	Year Issued	Utility	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
$50,000,000	FY 2026				$50,500,000									
Interest Rate	5.0%													
Bond Term	30					$50,500,000	$49,747,428	$48,982,228	$48,178,768	$47,335,134	$46,449,319	$45,519,213	$44,542,602	$43,517,161
Issuance Expense	$500,000													
	Principal					$752,572	$765,200	$803,460	$843,633	$885,815	$930,106	$976,611	$1,025,442	$1,076,714
	Interest					$2,500,000	$2,487,371	$2,449,111	$2,408,938	$2,366,757	$2,322,466	$2,275,961	$2,227,130	$2,175,858

Fixed Revenue/Growth Projections – Reclaimed Water

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Residential		$31,520	$31,520	$31,520	$31,520	$31,520	$31,520	$31,520	$31,520	$31,520	$31,520
	5/8"										
	3/4"	1	1	1	1	1	1	1	1	1	1
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	1	1	1	1	1	1	1	1	1	1
	2"	3	3	3	3	3	3	3	3	3	3
	3"	1	1	1	1	1	1	1	1	1	1
	4"	4	4	4	4	4	4	4	4	4	4
	6"										
	8"										
	10"										
Commercial		$173,669	$173,669	$173,669	$173,669	$173,669	$173,669	$173,669	$173,669	$173,669	$173,669
	5/8"										
	3/4"	4	4	4	4	4	4	4	4	4	4
	1"	32	32	32	32	32	32	32	32	32	32
	1 1/2"	38	38	38	38	38	38	38	38	38	38
	2"	55	55	55	55	55	55	55	55	55	55
	3"	2	2	2	2	2	2	2	2	2	2
	4"	-	-	-	-	-	-	-	-	-	-
	6"	2	2	2	2	2	2	2	2	2	2
	8"										
	10"										
Governmental		$403,231	$404,213	$405,195	$406,177	$407,159	$408,141	$409,123	$410,105	$411,087	$412,069
	5/8"										
	3/4"	11	11	11	11	11	11	11	11	11	11
	1"	49	49	49	49	49	49	49	49	49	49
	1 1/2"	130	131	132	133	134	135	136	137	138	139
	2"	28	28	28	28	28	28	28	28	28	28
	3"	9	9	9	9	9	9	9	9	9	9
	4"	10	10	10	10	10	10	10	10	10	10
	6"	4	4	4	4	4	4	4	4	4	4
	8"	1	1	1	1	1	1	1	1	1	1
	10"	1	1	1	1	1	1	1	1	1	1
Industrial		$1,507	$1,507	$1,507	$1,507	$1,507	$1,507	$1,507	$1,507	$1,507	$1,507
	5/8"										
	3/4"										
	1"										
	1 1/2"										
	2"	1	1	1	1	1	1	1	1	1	1
	3"										
	4"										
	6"										
	8"										
	10"										

Variable Revenue/Use Projections – Reclaimed Water

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Residential	$66,184	$66,184	$66,184	$66,184	$66,184	$66,184	$66,184	$66,184	$66,184	$66,184
Width 1	30,154	30,154	30,154	30,154	30,154	30,154	30,154	30,154	30,154	30,154
Width 2	391	391	391	391	391	391	391	391	391	391
Width 3	76	76	76	76	76	76	76	76	76	76
Width 4	12	12	12	12	12	12	12	12	12	12
Width 5										
Width 6										
Commercial	$1,126,608	$1,126,608	$1,126,608	$1,126,608	$1,126,608	$1,126,608	$1,126,608	$1,126,608	$1,126,608	$1,126,608
Width 1	386,071	386,071	386,071	386,071	386,071	386,071	386,071	386,071	386,071	386,071
Width 2	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526
Width 3	13,238	13,238	13,238	13,238	13,238	13,238	13,238	13,238	13,238	13,238
Width 4	23,763	23,763	23,763	23,763	23,763	23,763	23,763	23,763	23,763	23,763
Width 5										
Width 6										
Governmental	$2,561,667	$2,572,476	$2,583,284	$2,594,093	$2,604,902	$2,615,710	$2,626,519	$2,637,328	$2,648,137	$2,658,945
Width 1	1,008,427	1,012,681	1,016,936	1,021,191	1,025,446	1,029,701	1,033,956	1,038,211	1,042,466	1,046,721
Width 2	68,925	69,216	69,507	69,797	70,088	70,379	70,670	70,961	71,252	71,542
Width 3	17,156	17,228	17,300	17,373	17,445	17,518	17,590	17,662	17,735	17,807
Width 4	17,025	17,097	17,169	17,241	17,312	17,384	17,456	17,528	17,600	17,672
Width 5										
Width 6										
Industrial	$320	$320	$320	$320	$320	$320	$320	$320	$320	$320
Width 1	149	149	149	149	149	149	149	149	149	149
Width 2	-	-	-	-	-	-	-	-	-	-
Width 3	-	-	-	-	-	-	-	-	-	-
Width 4	-	-	-	-	-	-	-	-	-	-
Width 5										
Width 6										

Other Revenues - Reclaimed Water

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Other Operating Revenue	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**	**$904,672**
PENALTIES	$19,300	$19,300	$19,300	$19,300	$19,300	$19,300	$19,300	$19,300	$19,300	$19,300	$19,300
DAMAGE RECOVERY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WHOLESALE WATER SALES	$883,872	$883,872	$883,872	$883,872	$883,872	$883,872	$883,872	$883,872	$883,872	$883,872	$883,872
PERMITS AND FEES	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
SERVICE INSTALLATION	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500
METER FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Non-Operating Revenue	**$31,016**	**$31,618**	**$32,233**	**$32,859**	**$33,499**	**$34,151**	**$34,816**	**$35,494**	**$36,186**	**$36,892**	**$37,612**
INTEREST ON INVESTMENTS	$30,118.00	$30,720	$31,335	$31,961	$32,601	$33,253	$33,918	$34,596	$35,288	$35,994	$36,714
GASB31 GAIN/LOSS ON INVESTMENT	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GAIN OR LOSS INVESTMENT SALE	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITY LOCATING & MARKING	$498.00	$498	$498	$498	$498	$498	$498	$498	$498	$498	$498
UTILITY BILLING SVCS REIMB	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES TO OTHER FUNDS	$400.00	$400	$400	$400	$400	$400	$400	$400	$400	$400	$400

Operating Expenses - Reclaimed Water

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Total Operating Expense	**$2,062,141**	**$2,148,286**	**$2,231,273**	**$2,309,565**	**$2,384,807**	**$2,460,063**	**$2,537,739**	**$2,617,917**	**$2,700,678**	**$2,786,106**	**$2,874,290**
PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$31,965	$34,522	$37,284	$40,267	$41,877	$43,552	$45,295	$47,106	$48,991	$50,950	$52,988
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$271	$293	$316	$341	$355	$369	$384	$399	$415	$432	$449
DEFERRED COMPENSATION MATCH	$114	$123	$133	$144	$149	$155	$162	$168	$175	$182	$189
TIERED EMP DEF COMPENSATION	$36	$39	$42	$45	$47	$49	$51	$53	$55	$57	$60
TIERED RHS BENEFIT	$36	$37	$38	$40	$41	$42	$43	$45	$46	$48	$49
LONGEVITY	$96	$99	$102	$106	$109	$112	$116	$120	$124	$127	$132
ANNUAL LEAVE BUYBACK	$574	$592	$611	$631	$651	$672	$693	$716	$738	$762	$787
PERS-NORMAL	$3,889	$4,013	$4,142	$4,274	$4,411	$4,552	$4,698	$4,848	$5,004	$5,164	$5,329
MEDICARE	$981	$1,012	$1,045	$1,078	$1,113	$1,148	$1,185	$1,223	$1,262	$1,303	$1,344
SHORT TERM DISABILITY	$101	$104	$108	$111	$115	$118	$122	$126	$130	$134	$138
LONG TERM DISABILITY	$218	$225	$232	$240	$247	$255	$263	$272	$280	$289	$299
WORKERS COMP	$645	$666	$687	$709	$732	$755	$779	$804	$830	$856	$884
STATE UNEMPLOYMENT INSURANCE	$29	$30	$31	$32	$33	$34	$35	$37	$38	$39	$41
HEALTH INSURANCE	$8,131	$8,407	$8,693	$8,989	$9,295	$9,611	$9,937	$10,275	$10,624	$10,986	$11,359
OPT OUT HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LIFE INSURANCE	$266	$275	$284	$294	$304	$314	$325	$336	$348	$359	$372
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$936	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT & SOFTWARE	$1,254	$1,298	$1,343	$1,380	$1,418	$1,456	$1,497	$1,538	$1,580	$1,623	$1,668
SAFETY SHOES - MOU ITEM	$99	$102	$106	$109	$112	$115	$118	$121	$125	$128	$132
OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROGRAM EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$792	$820	$848	$871	$895	$920	$945	$971	$998	$1,025	$1,053

PERMANENT EMPLOYEES	$11,794	$12,738	$13,757	$14,857	$15,451	$16,069	$16,712	$17,381	$18,076	$18,799	$19,551
SP COMP-BILINGUAL	$81	$87	$94	$102	$106	$110	$115	$119	$124	$129	$134
TEMPORARY EMPLOYEES	$167	$180	$195	$210	$219	$228	$237	$246	$256	$266	$277
OVERTIME	$160	$173	$187	$202	$210	$218	$227	$236	$245	$255	$265
AUTO ALLOWANCE	$58	$60	$62	$64	$67	$69	$72	$74	$77	$80	$82
DEFERRED COMPENSATION MATCH	$95	$103	$111	$120	$124	$129	$135	$140	$146	$151	$157
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$24	$26	$28	$30	$31	$33	$34	$35	$37	$38	$40
TIERED RHS BENEFIT	$24	$25	$26	$26	$27	$28	$29	$30	$31	$32	$33
LONGEVITY	$153	$158	$163	$168	$174	$179	$185	$191	$197	$203	$210
ANNUAL LEAVE BUYBACK	$313	$323	$333	$344	$355	$366	$378	$390	$403	$416	$429
PERS-NORMAL	$1,468	$1,515	$1,563	$1,613	$1,665	$1,718	$1,773	$1,830	$1,889	$1,949	$2,012
MEDICARE	$371	$383	$395	$408	$421	$434	$448	$463	$477	$493	$508
SHORT TERM DISABILITY	$38	$39	$40	$42	$43	$44	$46	$47	$49	$50	$52
LONG TERM DISABILITY	$81	$84	$86	$89	$92	$95	$98	$101	$104	$108	$111
WORKERS COMP	$243	$251	$259	$267	$276	$284	$294	$303	$313	$323	$333
STATE UNEMPLOYMENT INSURANCE	$11	$11	$12	$12	$13	$13	$13	$14	$14	$15	$15
HEALTH INSURANCE	$2,679	$2,770	$2,864	$2,962	$3,062	$3,166	$3,274	$3,385	$3,501	$3,620	$3,743
RETIREES HEALTH INSURANCE/OPEB	$11,149	$11,528	$11,920	$12,325	$12,744	$13,178	$13,626	$14,089	$14,568	$15,063	$15,575
OPT OUT HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LIFE INSURANCE	$99	$102	$106	$109	$113	$117	$121	$125	$129	$134	$138
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY MATERIALS/CONSTRUCTION	$5	$5	$6	$6	$6	$7	$7	$7	$7	$8	$8
COMPUTER EQUIPMENT & SOFTWARE	$29	$30	$31	$32	$33	$34	$35	$36	$37	$38	$39
SAFETY SHOES - MOU ITEM	$3	$3	$3	$3	$3	$3	$4	$4	$4	$4	$4
ADVERTISING EXPENSE	$14	$14	$15	$15	$16	$16	$17	$17	$18	$18	$19
POSTAGE & SHIPPING	$250	$259	$268	$275	$283	$290	$298	$307	$315	$324	$333
OFFICE SUPPLIES	$120	$124	$128	$132	$136	$139	$143	$147	$151	$155	$160
PROGRAM EXPENDITURES	$207	$214	$222	$228	$234	$240	$247	$254	$261	$268	$275
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$12	$12	$13	$13	$14	$14	$14	$15	$15	$16	$16
RENTS & LEASES	$17,679	$18,294	$18,929	$19,450	$19,984	$20,534	$21,098	$21,678	$22,274	$22,887	$23,516
MILEAGE/VEHICLE EXP REIMB	$5	$5	$5	$6	$6	$6	$6	$6	$7	$7	$7
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$12,101	$12,522	$12,957	$13,313	$13,679	$14,055	$14,442	$14,839	$15,247	$15,666	$16,096
INSURANCE & SURETY BONDS	$6,786	$7,022	$7,266	$7,466	$7,671	$7,882	$8,098	$8,321	$8,550	$8,785	$9,026
INSURANCE PREMIUMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MEMBERSHIP & DUES	$7,483	$7,743	$8,012	$8,233	$8,459	$8,691	$8,930	$9,176	$9,428	$9,687	$9,954
CONFERENCE, TRAINING & TRAVEL	$240	$248	$257	$264	$271	$279	$286	$294	$302	$311	$319
BAD DEBTS EXPENSE	$880	$911	$942	$968	$995	$1,022	$1,050	$1,079	$1,109	$1,139	$1,171
ADMINISTRATIVE SERVICES CHARGE	$89,852	$92,975	$96,207	$98,852	$101,569	$104,361	$107,230	$110,178	$113,207	$116,319	$119,516
INTERNAL SVC CHRG-WAREHOUSE	$1,849	$1,913	$1,980	$2,034	$2,090	$2,148	$2,207	$2,267	$2,330	$2,394	$2,459
INTERNAL SVC CHRG-INFO TECH	$47,607	$49,262	$50,974	$52,375	$53,815	$55,295	$56,815	$58,377	$59,981	$61,630	$63,324
PERMANENT EMPLOYEES	$2,422	$2,616	$2,825	$3,051	$3,173	$3,300	$3,432	$3,569	$3,712	$3,861	$4,015
OVERTIME	$17	$18	$20	$21	$22	$23	$24	$25	$26	$27	$28
DEFERRED COMPENSATION MATCH	$5	$5	$6	$6	$7	$7	$7	$7	$8	$8	$8
TIERED EMP DEF COMPENSATION	$6	$6	$7	$8	$8	$8	$9	$9	$9	$10	$10
TIERED RHS BENEFIT	$2	$2	$2	$2	$2	$2	$2	$2	$3	$3	$3
LONGEVITY	$10	$10	$11	$11	$11	$12	$12	$12	$13	$13	$14
PERS-NORMAL	$292	$301	$311	$321	$331	$342	$353	$364	$376	$388	$400
MEDICARE	$73	$75	$78	$80	$83	$85	$88	$91	$94	$97	$100
SHORT TERM DISABILITY	$8	$8	$9	$9	$9	$9	$10	$10	$10	$11	$11
LONG TERM DISABILITY	$16	$17	$17	$18	$18	$19	$19	$20	$21	$21	$22
WORKERS COMP	$49	$51	$52	$54	$56	$57	$59	$61	$63	$65	$67
STATE UNEMPLOYMENT INSURANCE	$3	$3	$3	$3	$3	$4	$4	$4	$4	$4	$4
HEALTH INSURANCE	$186	$192	$199	$206	$213	$220	$227	$235	$243	$251	$260
OPT OUT HEALTH INSURANCE	$72	$74	$77	$80	$82	$85	$88	$91	$94	$97	$101
LIFE INSURANCE	$20	$21	$21	$22	$23	$24	$24	$25	$26	$27	$28
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY SHOES - MOU ITEM	$9	$9	$10	$10	$10	$10	$11	$11	$11	$12	$12
POSTAGE & SHIPPING	$120	$124	$128	$132	$136	$139	$143	$147	$151	$155	$160
OFFICE SUPPLIES	$75	$78	$80	$83	$85	$87	$90	$92	$94	$97	$100
RECYCLED CONTENT PRODUCTS	$8	$8	$9	$9	$9	$9	$10	$10	$10	$10	$11
MOTOR POOL RENTAL - OPS & MTCE	$465	$482	$499	$517	$535	$554	$574	$595	$616	$638	$661
PROF. & CONT. SVCS	$391,221	$404,820	$418,891	$430,407	$442,239	$454,396	$466,887	$479,722	$492,909	$506,459	$520,382
REGULATORY PERMIT & USE FEES	$55	$57	$59	$61	$62	$64	$66	$67	$69	$71	$73
PERMANENT EMPLOYEES	$22,146	$23,918	$25,831	$27,898	$29,014	$30,174	$31,381	$32,637	$33,942	$35,300	$36,712
SHIFT DIFFERENTIAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$108	$117	$126	$136	$141	$147	$153	$159	$166	$172	$179
SP COMP-GRADE 4 CERT PAY	$360	$389	$420	$453	$472	$491	$510	$531	$552	$574	$597
SP COMP-GRADE 5 CERT PAY	$352	$380	$411	$443	$461	$480	$499	$519	$539	$561	$584
OVERTIME	$2,717	$2,934	$3,169	$3,423	$3,560	$3,702	$3,850	$4,004	$4,164	$4,331	$4,504
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$136	$147	$159	$171	$178	$185	$193	$200	$208	$217	$225
DEFERRED COMPENSATION MATCH	$96	$104	$112	$121	$126	$131	$136	$141	$147	$153	$159
TIERED EMP DEF COMPENSATION	$48	$52	$56	$60	$63	$65	$68	$71	$74	$77	$80
TIERED RHS BENEFIT	$32	$33	$34	$35	$36	$37	$39	$40	$41	$42	$44
LONGEVITY	$95	$98	$101	$104	$108	$111	$115	$118	$122	$126	$130
ANNUAL LEAVE BUYBACK	$240	$248	$256	$264	$272	$281	$290	$299	$309	$319	$329
PERS-NORMAL	$2,696	$2,783	$2,872	$2,964	$3,059	$3,156	$3,257	$3,362	$3,469	$3,580	$3,695
MEDICARE	$778	$802	$828	$855	$882	$910	$939	$969	$1,000	$1,032	$1,065
SHORT TERM DISABILITY	$70	$73	$75	$77	$80	$82	$85	$88	$91	$93	$96
LONG TERM DISABILITY	$152	$157	$162	$167	$172	$178	$183	$189	$195	$202	$208
WORKERS COMP	$467	$482	$498	$514	$530	$547	$565	$583	$601	$621	$641
STATE UNEMPLOYMENT INSURANCE	$25	$26	$27	$28	$29	$30	$31	$32	$33	$34	$35

HEALTH INSURANCE	$4,374	$4,523	$4,676	$4,835	$5,000	$5,170	$5,346	$5,527	$5,715	$5,910	$6,111
OPT OUT HEALTH INSURANCE	$216	$223	$231	$239	$247	$255	$264	$273	$282	$292	$302
LIFE INSURANCE	$183	$189	$196	$202	$209	$216	$224	$231	$239	$247	$256
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$1,180	$1,274	$1,376	$1,486	$1,546	$1,608	$1,672	$1,739	$1,808	$1,881	$1,956
COMPUTER EQUIPMENT & SOFTWARE	$2,007	$2,077	$2,149	$2,208	$2,269	$2,331	$2,395	$2,461	$2,529	$2,598	$2,670
SAFETY SHOES - MOU ITEM	$69	$71	$74	$76	$78	$80	$82	$85	$87	$89	$92
ADVERTISING EXPENSE	$450	$466	$482	$495	$509	$523	$537	$552	$567	$583	$599
ELECTRIC UTILITY	$712,551	$736,971	$762,228	$788,350	$815,367	$843,311	$872,212	$902,104	$933,020	$964,995	$998,066
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCADA MAINTENANCE	$104,777	$108,419	$112,188	$115,272	$118,441	$121,696	$125,042	$128,479	$132,011	$135,640	$139,369
MOWING/LANDSCAPE CONTRACTS	$6,259	$6,477	$6,702	$6,886	$7,075	$7,270	$7,470	$7,675	$7,886	$8,103	$8,325
PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PREVENTION & MAINTENANCE MATLS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$11,481	$12,399	$13,391	$14,463	$15,041	$15,643	$16,269	$16,919	$17,596	$18,300	$19,032
SPECIAL ASSIGNMENT PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$150	$162	$175	$189	$197	$204	$213	$221	$230	$239	$249
SP COMP-GRADE 4 CERT PAY	$120	$130	$140	$151	$157	$164	$170	$177	$184	$191	$199
SP COMP-GRADE 5 CERT PAY	$299	$323	$349	$377	$392	$407	$424	$441	$458	$477	$496
OVERTIME	$2,823	$3,049	$3,293	$3,556	$3,698	$3,846	$4,000	$4,160	$4,327	$4,500	$4,680
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$136	$147	$159	$171	$178	$185	$193	$200	$208	$217	$225
DEFERRED COMPENSATION MATCH	$64	$69	$75	$81	$84	$87	$91	$94	$98	$102	$106
TIERED EMP DEF COMPENSATION	$60	$65	$70	$76	$79	$82	$85	$88	$92	$96	$99
TIERED RHS BENEFIT	$24	$25	$26	$26	$27	$28	$29	$30	$31	$32	$33
LONGEVITY	$73	$75	$78	$80	$83	$85	$88	$91	$94	$97	$100
ANNUAL LEAVE BUYBACK	$186	$192	$198	$204	$211	$218	$225	$232	$239	$247	$255
PERS-NORMAL	$1,462	$1,509	$1,557	$1,607	$1,658	$1,711	$1,766	$1,823	$1,881	$1,941	$2,003
MEDICARE	$458	$473	$488	$503	$519	$536	$553	$571	$589	$608	$628
SHORT TERM DISABILITY	$38	$39	$40	$42	$43	$44	$46	$47	$49	$50	$52
LONG TERM DISABILITY	$79	$82	$84	$87	$90	$92	$95	$98	$102	$105	$108
WORKERS COMP	$247	$255	$263	$271	$280	$289	$298	$308	$318	$328	$338
STATE UNEMPLOYMENT INSURANCE	$13	$13	$14	$14	$15	$15	$16	$16	$17	$18	$18
HEALTH INSURANCE	$3,138	$3,245	$3,355	$3,469	$3,587	$3,709	$3,835	$3,965	$4,100	$4,240	$4,384
OPT OUT HEALTH INSURANCE	$288	$298	$308	$318	$329	$340	$352	$364	$376	$389	$402
LIFE INSURANCE	$96	$99	$103	$106	$110	$113	$117	$121	$125	$130	$134
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MINOR EQUIPMENT & FURNITURE	$430	$445	$460	$473	$486	$499	$513	$527	$542	$557	$572
CONSTRUCTION MATERIALS	$58,200	$61,605	$65,210	$69,025	$73,064	$75,962	$78,976	$82,109	$85,366	$88,752	$92,273
SAFETY SHOES - MOU ITEM	$279	$289	$299	$307	$315	$324	$333	$342	$352	$361	$371
PROGRAM EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MILEAGE/VEHICLE EXP REIMB	$45	$47	$48	$50	$52	$54	$56	$58	$60	$62	$64
PROF. & CONT. SVCS	$27,957	$28,929	$29,934	$30,757	$31,603	$32,472	$33,364	$34,281	$35,224	$36,192	$37,187
PREVENTION & MAINTENANCE MATLS	$41,100	$42,529	$44,007	$45,217	$46,460	$47,737	$49,049	$50,398	$51,783	$53,206	$54,669
PERMANENT EMPLOYEES	$15,847	$17,115	$18,484	$19,963	$20,761	$21,592	$22,455	$23,353	$24,288	$25,259	$26,269
SP COMP-BILINGUAL	$46	$50	$54	$58	$60	$63	$65	$68	$71	$73	$76
SP COMP-GRADE 4 CERT PAY	$120	$130	$140	$151	$157	$164	$170	$177	$184	$191	$199
SP COMP-GRADE 5 CERT PAY	$369	$399	$430	$465	$483	$503	$523	$544	$566	$588	$612
TEMPORARY EMPLOYEES	$264	$285	$308	$333	$346	$360	$374	$389	$405	$421	$438
OVERTIME	$1,064	$1,149	$1,241	$1,340	$1,394	$1,450	$1,508	$1,568	$1,631	$1,696	$1,764
SPECIAL DUTY PAY	$204	$220	$238	$257	$267	$278	$289	$301	$313	$325	$338
DEFERRED COMPENSATION MATCH	$44	$48	$51	$55	$58	$60	$62	$65	$67	$70	$73
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$36	$39	$42	$45	$47	$49	$51	$53	$55	$57	$60
TIERED RHS BENEFIT	$16	$17	$17	$18	$18	$19	$19	$20	$21	$21	$22
LONGEVITY	$50	$52	$53	$55	$57	$59	$60	$62	$64	$66	$69
ANNUAL LEAVE BUYBACK	$174	$180	$185	$191	$197	$204	$210	$217	$224	$231	$238
PERS-NORMAL	$2,010	$2,074	$2,141	$2,209	$2,280	$2,353	$2,428	$2,506	$2,586	$2,669	$2,754
MEDICARE	$540	$557	$575	$594	$613	$632	$652	$673	$695	$717	$740
SHORT TERM DISABILITY	$50	$52	$53	$55	$57	$59	$60	$62	$64	$66	$69
LONG TERM DISABILITY	$107	$110	$114	$118	$121	$125	$129	$133	$138	$142	$147
WORKERS COMP	$341	$352	$363	$375	$387	$399	$412	$425	$439	$453	$467
STATE UNEMPLOYMENT INSURANCE	$18	$19	$19	$20	$21	$21	$22	$23	$24	$24	$25
HEALTH INSURANCE	$3,198	$3,307	$3,419	$3,535	$3,656	$3,780	$3,908	$4,041	$4,179	$4,321	$4,468
OPT OUT HEALTH INSURANCE	$312	$323	$334	$345	$357	$369	$381	$394	$408	$422	$436
LIFE INSURANCE	$130	$134	$139	$144	$149	$154	$159	$164	$170	$176	$182
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$928	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$926	$1,000	$1,080	$1,166	$1,213	$1,262	$1,312	$1,365	$1,419	$1,476	$1,535
MINOR EQUIPMENT & FURNITURE	$3,200	$3,311	$3,426	$3,521	$3,617	$3,717	$3,819	$3,924	$4,032	$4,143	$4,256
CONSTRUCTION MATERIALS	$50,000	$52,926	$56,022	$59,300	$62,770	$65,260	$67,849	$70,540	$73,338	$76,248	$79,273
SAFETY SHOES - MOU ITEM	$51	$53	$55	$56	$58	$59	$61	$63	$64	$66	$68
WIRELESS COMMUNICATION	$770	$797	$824	$847	$870	$894	$919	$944	$970	$997	$1,024
DIESEL FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MOTOR POOL RENTAL - OPS & MTCE	$7,501	$7,769	$8,047	$8,335	$8,633	$8,942	$9,262	$9,593	$9,936	$10,292	$10,660
RETAINED VEHICLE EXPENSE	$356	$369	$382	$396	$410	$424	$440	$455	$472	$488	$506
OTHER EQUIPMENT RENTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MTCE & REPAIR - EQUIP & FAC	$158,000	$163,492	$169,175	$173,826	$178,604	$183,514	$188,559	$193,742	$199,068	$204,541	$210,163
PROF. & CONT. SVCS	$5,555	$5,748	$5,948	$6,111	$6,279	$6,452	$6,629	$6,812	$6,999	$7,191	$7,389
PREVENTION & MAINTENANCE MATLS	$113,847	$117,804	$121,899	$125,250	$128,693	$132,231	$135,866	$139,601	$143,439	$147,382	$151,433

MACHINERY, EQUIPMENT, & FIXTUR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$3,259	$3,520	$3,801	$4,105	$4,270	$4,440	$4,618	$4,803	$4,995	$5,195	$5,402
SP COMP-BILINGUAL	$46	$50	$54	$58	$60	$63	$65	$68	$71	$73	$76
OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEFERRED COMPENSATION MATCH	$5	$5	$6	$6	$7	$7	$7	$7	$8	$8	$8
TIERED EMP DEF COMPENSATION	$6	$6	$7	$8	$8	$8	$9	$9	$9	$10	$10
TIERED RHS BENEFIT	$2	$2	$2	$2	$2	$2	$2	$2	$3	$3	$3
LONGEVITY	$7	$7	$7	$8	$8	$8	$8	$9	$9	$9	$10
PERS-NORMAL	$323	$333	$344	$355	$366	$378	$390	$403	$416	$429	$443
MEDICARE	$101	$104	$108	$111	$115	$118	$122	$126	$130	$134	$138
SHORT TERM DISABILITY	$11	$11	$12	$12	$12	$13	$13	$14	$14	$15	$15
LONG TERM DISABILITY	$22	$23	$23	$24	$25	$26	$27	$27	$28	$29	$30
WORKERS COMP	$67	$69	$71	$74	$76	$78	$81	$84	$86	$89	$92
STATE UNEMPLOYMENT INSURANCE	$5	$5	$5	$6	$6	$6	$6	$6	$7	$7	$7
HEALTH INSURANCE	$585	$605	$625	$647	$669	$691	$715	$739	$764	$790	$817
OPT OUT HEALTH INSURANCE	$144	$149	$154	$159	$165	$170	$176	$182	$188	$195	$201
LIFE INSURANCE	$27	$28	$29	$30	$31	$32	$33	$34	$35	$36	$38
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$132	$143	$154	$166	$173	$180	$187	$195	$202	$210	$219
SAFETY SHOES - MOU ITEM	$15	$16	$16	$17	$17	$17	$18	$18	$19	$19	$20
PERMANENT EMPLOYEES	$9,883	$10,674	$11,528	$12,450	$12,948	$13,466	$14,004	$14,564	$15,147	$15,753	$16,383
SP COMP-BILINGUAL	$69	$75	$80	$87	$90	$94	$98	$102	$106	$110	$114
TEMPORARY EMPLOYEES	$826	$892	$963	$1,041	$1,082	$1,125	$1,170	$1,217	$1,266	$1,317	$1,369
OVERTIME	$435	$470	$507	$548	$570	$593	$616	$641	$667	$693	$721
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEFERRED COMPENSATION MATCH	$34	$37	$40	$43	$45	$46	$48	$50	$52	$54	$56
PST DEFERRED COMPENSATION	$6	$7	$7	$8	$8	$9	$9	$9	$10	$10	$11
TIERED EMP DEF COMPENSATION	$24	$26	$28	$30	$31	$33	$34	$35	$37	$38	$40
TIERED RHS BENEFIT	$12	$12	$13	$13	$14	$14	$14	$15	$15	$16	$16
LONGEVITY	$35	$36	$37	$38	$40	$41	$42	$44	$45	$46	$48
ANNUAL LEAVE BUYBACK	$89	$92	$95	$98	$101	$104	$108	$111	$115	$118	$122
PERS-NORMAL	$1,243	$1,282	$1,323	$1,366	$1,409	$1,454	$1,501	$1,549	$1,599	$1,650	$1,703
MEDICARE	$326	$337	$348	$359	$370	$382	$394	$407	$420	$433	$447
SHORT TERM DISABILITY	$34	$35	$36	$37	$39	$40	$41	$42	$44	$45	$47
LONG TERM DISABILITY	$69	$71	$73	$76	$78	$81	$83	$86	$89	$92	$95
WORKERS COMP	$220	$227	$235	$242	$250	$258	$266	$275	$284	$293	$302
STATE UNEMPLOYMENT INSURANCE	$10	$10	$11	$11	$12	$12	$12	$13	$13	$14	$14
HEALTH INSURANCE	$2,865	$2,962	$3,063	$3,167	$3,275	$3,386	$3,501	$3,620	$3,744	$3,871	$4,002
OPT OUT HEALTH INSURANCE	$216	$223	$231	$239	$247	$255	$264	$273	$282	$292	$302
LIFE INSURANCE	$80	$83	$86	$88	$91	$95	$98	$101	$105	$108	$112
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$4,644	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$383	$414	$447	$483	$502	$522	$543	$565	$587	$611	$635
MINOR EQUIPMENT & FURNITURE	$15	$16	$16	$17	$17	$17	$18	$18	$19	$19	$20
CONSTRUCTION MATERIALS	$247	$261	$277	$293	$310	$322	$335	$348	$362	$377	$392
SAFETY MATERIALS/CONSTRUCTION	$10	$11	$11	$12	$13	$13	$14	$14	$15	$15	$16
COMPUTER EQUIPMENT & SOFTWARE	$37	$38	$40	$41	$42	$43	$44	$45	$47	$48	$49
UNIFORM EXPENSE	$6	$6	$6	$7	$7	$7	$7	$7	$8	$8	$8
SAFETY SHOES - MOU ITEM	$16	$17	$17	$18	$18	$19	$19	$20	$20	$21	$21
ADVERTISING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WIRELESS COMMUNICATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
POSTAGE & SHIPPING	$394	$408	$422	$433	$445	$458	$470	$483	$496	$510	$524
OFFICE SUPPLIES	$60	$62	$64	$66	$68	$70	$72	$74	$76	$78	$80
PROGRAM EXPENDITURES	$94	$97	$101	$103	$106	$109	$112	$115	$118	$122	$125
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$6	$6	$6	$7	$7	$7	$7	$7	$8	$8	$8
MOTOR POOL RENTAL - OPS & MTCE	$312	$323	$335	$347	$359	$372	$385	$399	$413	$428	$443
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$10,000	$10,348	$10,707	$11,002	$11,304	$11,615	$11,934	$12,262	$12,599	$12,946	$13,301
CONFERENCE, TRAINING & TRAVEL	$92	$95	$99	$101	$104	$107	$110	$113	$116	$119	$122
JOB REQ CERTIFICATES & LICENSE	$5	$5	$5	$6	$6	$6	$6	$6	$6	$6	$7

Capital Expenses – Reclaimed Water

Project	Type	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
WATER RECLAMATION FACILITY 1 RECLAIMED HYDRO TANK COMPRESSORS	Plant	PAYGO	$0	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
LINCOLN FOOTHILL RECLAIMED PIPELINE	Distribution	PAYGO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WRCRWA NORTH PIPELINE CAPACITY PURCHASE	Distribution	PAYGO	$0	$200,000	$2,200,000	$0	$0	$0	$0	$0	$0	$0	$0
RECLAIMED WATER MASTER PLAN	General	PAYGO	$0	$0	$0	$150,000	$0	$0	$0	$0	$0	$0	$0
INJECTION WELL STUDY	General	PAYGO	$0	$0	$60,000	$0	$0	$0	$0	$0	$0	$0	$0
AVENIDA DEL VISTA RECLAIMED PIPELINE	Distribution	PAYGO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	General	PAYGO	$900,000	$974,600	$0	$0	$0	$0	$0	$0	$0	$0	$0
WATER RECLAMATION FACILITY 1 RECLAIMED HYDRO TANK AIRLINE REPLACEMENT	Distribution	PAYGO	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES DEPARTMENT CONFERENCE ROOM UPGRADES	General	PAYGO	$767	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	General	PAYGO	$19,488	$4,645	$0	$0	$0	$0	$0	$0	$0	$0	$0
ARC FLASH STUDY	General	PAYGO	$9,047	$0	$0	$0	$25,000	$0	$0	$0	$0	$25,000	$0
WRCRWA BOOSTER PUMP STATION	Distribution	PAYGO	$225,000	$2,500,000	$2,500,000	$0	$0	$0	$0	$0	$0	$0	$0
FLOW METER UPGRADE AT VARIOUS LOCATIONS	Meters	PAYGO	$50,000	$0	$50,000	$0	$50,000	$0	$0	$0	$0	$0	$0
RECLAIMED WATERLINE INFRASTRUCTURE	Distribution	PAYGO	$30,000	$60,118	$61,320	$62,547	$63,798	$65,074	$66,375	$67,702	$69,057	$72,510	$76,136
ADJACENT IRRIGATION CONVERSION	Distribution	PAYGO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BOOSTER STATION REHABILITATION AT VARIOUS LOCATIONS	Distribution	PAYGO	$50,000	$61,146	$61,146	$61,146	$0	$0	$0	$0	$0	$0	$0
WRCRWA FLOW CONTROL IMPROVEMENTS (XVI)	Distribution	PAYGO	$819,650	$2,675,937	$0	$0	$0	$0	$0	$0	$0	$0	$0
BORDER RECLAIMED BOOSTER STATION PUMP REPLACEMENT	Distribution	PAYGO	$106,164	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEVELOPMENT METERS	Meters	PAYGO	$31,185	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RIVER RD RWL-CORYDON-LINCOLN	Distribution	PAYGO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CALIFORNIA INDUSTRIAL COMPLEX RECLAIMED WATERLINE	Distribution	PAYGO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OLD TEMESCAL ROAD RECLAIMED WATERLINE	Distribution	PAYGO	$4,121	$0	$3,611,453	$0	$0	$0	$0	$0	$0	$0	$0
SCADA PANEL REPLACEMENT	General	PAYGO	$0	$0	$0	$0	$125,781	$125,781	$125,781	$125,781	$125,781	$125,781	$125,781
WRCRWA RECLAIMED WATERLINE	Mains	PAYGO	$390,130	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VEHICLE PROCUREMENT	General	PAYGO	$53,120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUSINESS PROCESS MAPPING	General	PAYGO	$7,093	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	General	PAYGO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CITYWIDE METER REPLACEMENT	Meters	PAYGO	$288,696	$0	$0	$30,232	$103,693	$34,212	$10,978	$28,655	$39,709	$18,895	$22,321

Debt Service – Reclaimed Water

Description	Category	Utility	Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Reclaimed Water Debt Service	Principal	Water	Rates	$2,125,225	$2,187,532	$2,250,562	$367,325	$386,187	$400,054	$417,257	$436,902	$458,942	$481,975	$118,299
Reclaimed Water Debt Service	Interest	Water	Rates	$297,836	$239,652	$180,697	$119,776	$103,985	$88,762	$73,407	$55,543	$35,978	$15,327	$3,196
$8,000,000	FY 2025			$8,080,000										
Interest Rate	5.0%													
Bond Term	10				$8,080,000	$7,443,963	$6,780,125	$6,083,095	$5,351,213	$4,582,737	$3,775,837	$2,928,592	$2,038,985	$1,104,898
Issuance Expense	$80,000													
	Principal				$636,037	$663,838	$697,030	$731,882	$768,476	$806,900	$847,245	$889,607	$934,087	$980,792
	Interest				$400,000	$372,198	$339,006	$304,155	$267,561	$229,137	$188,792	$146,430	$101,949	$55,245
$6,000,000	FY 2026				$6,060,000									
Interest Rate	5.0%													
Bond Term	8					$6,060,000	$5,431,669	$4,774,922	$4,085,337	$3,361,273	$2,601,006	$1,802,725	$964,530	$84,426
Issuance Expense	$60,000													
	Principal					$628,331	$656,747	$689,585	$724,064	$760,267	$798,281	$838,195	$880,104	
	Interest					$300,000	$271,583	$238,746	$204,267	$168,064	$130,050	$90,136	$48,227	

Fixed Revenue/Growth Projections – Sewer

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Inside Standard Sewer	$27,126,893	$27,262,598	$27,398,851	$27,535,651	$27,673,546	$27,811,987	$27,950,976	$28,090,512	$28,231,142	$28,372,320
Billed Units	49,574	49,822	50,071	50,321	50,573	50,826	51,080	51,335	51,592	51,850
Inside Commercial	$4,301,493	$4,323,824	$4,346,154	$4,368,485	$4,390,816	$4,413,147	$4,435,477	$4,457,808	$4,480,139	$4,502,469
5/8"	143	144	145	146	147	148	149	150	151	152
3/4"	177	178	179	180	181	182	183	184	185	186
1"	569	572	575	578	581	584	587	590	593	596
1 1/2"	505	508	511	514	517	520	523	526	529	532
2"	539	542	545	548	551	554	557	560	563	566
3"	25	25	25	25	25	25	25	25	25	25
4"	10	10	10	10	10	10	10	10	10	10
6"	4	4	4	4	4	4	4	4	4	4
8"										
Special	$398,400	$398,400	$398,400	$398,400	$398,400	$398,400	$398,400	$398,400	$398,400	$398,400
Less than or equal to 1"	50	50	50	50	50	50	50	50	50	50
Larger than 1"	94	94	94	94	94	94	94	94	94	94
Motels and Hotels	$300,308	$301,765	$303,223	$304,680	$306,137	$307,594	$309,052	$310,509	$311,966	$313,424
Accounts	24	24	24	24	24	24	24	24	24	24
Units	3,153	3,169	3,185	3,201	3,217	3,233	3,249	3,265	3,281	3,297
Laundries	$1,742	$1,742	$1,742	$1,742	$1,742	$1,742	$1,742	$1,742	$1,742	$1,742
Accounts	6	6	6	6	6	6	6	6	6	6

Other Revenues – Sewer

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Other Operating Revenue	**$618,967**	**$618,967**	**$584,967**	**$584,967**	**$584,967**	**$584,967**	**$584,967**	**$584,967**	**$584,967**	**$584,967**	**$584,967**
INDUSTRIAL DISCHARGE PERMITS	$52,671.00	$52,671	$52,671	$52,671	$52,671	$52,671	$52,671	$52,671	$52,671	$52,671	$52,671
PENALTIES	$308,000.00	$308,000	$308,000	$308,000	$308,000	$308,000	$308,000	$308,000	$308,000	$308,000	$308,000
PRETREATMENT PROG SURCHARGE	$62,000.00	$62,000	$62,000	$62,000	$62,000	$62,000	$62,000	$62,000	$62,000	$62,000	$62,000
UTILITY LOCATING & MARKING	$4,296.00	$4,296	$4,296	$4,296	$4,296	$4,296	$4,296	$4,296	$4,296	$4,296	$4,296
PRETREATMENT GREASE INTERCEPT	$137,000.00	$137,000	$137,000	$137,000	$137,000	$137,000	$137,000	$137,000	$137,000	$137,000	$137,000
UTILITY BILLING SVCS REIMB	$34,000.00	$34,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES TO OTHER FUNDS	$21,000.00	$21,000	$21,000	$21,000	$21,000	$21,000	$21,000	$21,000	$21,000	$21,000	$21,000
DAMAGE RECOVERY	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Non-Operating Revenue	**$1,186,042**	**$1,190,441**	**$1,214,238**	**$1,238,511**	**$1,263,269**	**$1,288,522**	**$1,314,281**	**$1,340,554**	**$1,367,354**	**$1,394,689**	**$1,422,570**
INTEREST ON INVESTMENTS	$1,166,511.00	$1,189,841	$1,213,638	$1,237,911	$1,262,669	$1,287,922	$1,313,681	$1,339,954	$1,366,754	$1,394,089	$1,421,970
OTHER INTEREST INCOME	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GASB31 GAIN/LOSS ON INVESTMENT	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GAIN OR LOSS INVESTMENT SALE	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GIS MAP FEES	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MISCELLANEOUS INCOME/REFUNDS	$600.00	$600	$600	$600	$600	$600	$600	$600	$600	$600	$600
MISCELLANEOUS INCOME/REFUNDS	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PREMIUM ON SALE OF BOND	$18,931.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Operating Expenses – Sewer

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Total	**$30,229,063**	**$31,916,269**	**$33,383,179**	**$34,810,635**	**$36,046,819**	**$37,306,961**	**$38,613,980**	**$39,969,737**	**$41,376,171**	**$42,835,302**	**$44,349,236**
TEMPORARY EMPLOYEES	$3,407	$3,680	$3,974	$4,292	$4,464	$4,642	$4,828	$5,021	$5,222	$5,431	$5,648
PST DEFERRED COMPENSATION	$45	$49	$52	$57	$59	$61	$64	$66	$69	$72	$75
MEDICARE	$49	$51	$52	$54	$56	$57	$59	$61	$63	$65	$67
WORKERS COMP	$68	$70	$72	$75	$77	$80	$82	$85	$87	$90	$93
STATE UNEMPLOYMENT INSURANCE	$3	$3	$3	$3	$3	$4	$4	$4	$4	$4	$4
PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES	$35,076	$37,882	$40,913	$44,186	$45,953	$47,791	$49,703	$51,691	$53,759	$55,909	$58,145
SP COMP-BILINGUAL	$403	$435	$470	$508	$528	$549	$571	$594	$618	$642	$668
SPECIAL DUTY PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

DEFERRED COMPENSATION MATCH	$75	$81	$87	$94	$98	$102	$106	$111	$115	$120	$124
TIERED EMP DEF COMPENSATION	$90	$97	$105	$113	$118	$123	$128	$133	$138	$143	$149
TIERED RHS BENEFIT	$30	$31	$32	$33	$34	$35	$36	$37	$39	$40	$41
LONGEVITY	$175	$181	$186	$192	$198	$205	$211	$218	$225	$232	$240
PERS-NORMAL	$3,524	$3,637	$3,753	$3,873	$3,997	$4,125	$4,257	$4,393	$4,534	$4,679	$4,829
MEDICARE	$1,060	$1,094	$1,129	$1,165	$1,202	$1,241	$1,281	$1,321	$1,364	$1,407	$1,452
SHORT TERM DISABILITY	$111	$115	$118	$122	$126	$130	$134	$138	$143	$147	$152
LONG TERM DISABILITY	$239	$247	$255	$263	$271	$280	$289	$298	$307	$317	$327
WORKERS COMP	$710	$733	$756	$780	$805	$831	$858	$885	$913	$943	$973
STATE UNEMPLOYMENT INSURANCE	$33	$34	$35	$36	$38	$39	$40	$42	$43	$45	$46
HEALTH INSURANCE	$8,020	$8,293	$8,575	$8,866	$9,168	$9,479	$9,802	$10,135	$10,479	$10,836	$11,204
LIFE INSURANCE	$290	$300	$310	$321	$331	$343	$354	$366	$379	$392	$405
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$14,452	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY SHOES - MOU ITEM	$60	$62	$64	$66	$68	$70	$72	$74	$76	$78	$80
PERMANENT EMPLOYEES (Capital)	$508,257	$548,918	$592,831	$640,257	$665,868	$692,502	$720,203	$749,011	$778,971	$810,130	$842,535
SPECIAL ASSIGNMENT PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$3,218	$3,475	$3,753	$4,054	$4,216	$4,385	$4,560	$4,742	$4,932	$5,129	$5,334
TEMPORARY EMPLOYEES	$17,394	$18,786	$20,288	$21,911	$22,788	$23,699	$24,647	$25,633	$26,659	$27,725	$28,834
OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
AUTO ALLOWANCE	$576	$622	$672	$726	$755	$785	$816	$849	$883	$918	$955
DEFERRED COMPENSATION MATCH	$3,058	$3,303	$3,567	$3,852	$4,006	$4,167	$4,333	$4,507	$4,687	$4,874	$5,069
PST DEFERRED COMPENSATION	$225	$243	$262	$283	$295	$307	$319	$332	$345	$359	$373
TIERED EMP DEF COMPENSATION	$972	$1,050	$1,134	$1,224	$1,273	$1,324	$1,377	$1,432	$1,490	$1,549	$1,611
TIERED RHS BENEFIT	$912	$941	$971	$1,002	$1,034	$1,068	$1,102	$1,137	$1,173	$1,211	$1,250
LONGEVITY	$3,199	$3,301	$3,407	$3,516	$3,629	$3,745	$3,864	$3,988	$4,116	$4,247	$4,383
ANNUAL LEAVE BUYBACK	$16,740	$17,276	$17,829	$18,399	$18,988	$19,595	$20,222	$20,870	$21,537	$22,227	$22,938
ANNUAL LEAVE OVER MAX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERS-NORMAL	$61,926	$63,908	$65,953	$68,063	$70,241	$72,489	$74,809	$77,202	$79,673	$82,222	$84,854
MEDICARE	$16,187	$16,705	$17,240	$17,791	$18,361	$18,948	$19,554	$20,180	$20,826	$21,492	$22,180
SHORT TERM DISABILITY	$1,627	$1,679	$1,733	$1,788	$1,845	$1,905	$1,965	$2,028	$2,093	$2,160	$2,229
LONG TERM DISABILITY	$3,456	$3,567	$3,681	$3,799	$3,920	$4,046	$4,175	$4,309	$4,446	$4,589	$4,736
WORKERS COMP	$10,613	$10,953	$11,303	$11,665	$12,038	$12,423	$12,821	$13,231	$13,654	$14,091	$14,542
STATE UNEMPLOYMENT INSURANCE	$496	$513	$530	$548	$567	$586	$606	$627	$648	$670	$693
HEALTH INSURANCE	$89,656	$92,704	$95,856	$99,115	$102,485	$105,970	$109,573	$113,298	$117,150	$121,133	$125,252
OPT OUT HEALTH INSURANCE	$1,848	$1,911	$1,976	$2,043	$2,112	$2,184	$2,259	$2,335	$2,415	$2,497	$2,582
LIFE INSURANCE	$4,216	$4,359	$4,508	$4,661	$4,819	$4,983	$5,153	$5,328	$5,509	$5,696	$5,890
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$151,573	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT & SOFTWARE	$3,000	$3,104	$3,212	$3,300	$3,391	$3,484	$3,580	$3,679	$3,780	$3,884	$3,990
SAFETY SHOES - MOU ITEM	$1,233	$1,276	$1,320	$1,357	$1,394	$1,432	$1,471	$1,512	$1,553	$1,596	$1,640
OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROGRAM EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONFERENCE, TRAINING & TRAVEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES (General)	$509,111	$549,840	$593,827	$641,333	$666,987	$693,666	$721,413	$750,269	$780,280	$811,491	$843,951
SP COMP-BILINGUAL	$3,104	$3,352	$3,621	$3,910	$4,067	$4,229	$4,398	$4,574	$4,757	$4,948	$5,145
TEMPORARY EMPLOYEES	$7,535	$8,138	$8,789	$9,492	$9,872	$10,266	$10,677	$11,104	$11,548	$12,010	$12,491
OVERTIME	$6,720	$7,258	$7,838	$8,465	$8,804	$9,156	$9,522	$9,903	$10,299	$10,711	$11,140
AUTO ALLOWANCE	$2,592	$2,685	$2,781	$2,880	$2,983	$3,090	$3,200	$3,315	$3,433	$3,556	$3,683
DEFERRED COMPENSATION MATCH	$3,990	$4,309	$4,654	$5,026	$5,227	$5,436	$5,654	$5,880	$6,115	$6,360	$6,614
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$990	$1,069	$1,155	$1,247	$1,297	$1,349	$1,403	$1,459	$1,517	$1,578	$1,641
TIERED RHS BENEFIT	$990	$1,022	$1,054	$1,088	$1,123	$1,159	$1,196	$1,234	$1,274	$1,314	$1,357
LONGEVITY	$6,640	$6,852	$7,072	$7,298	$7,532	$7,773	$8,021	$8,278	$8,543	$8,816	$9,098
ANNUAL LEAVE BUYBACK	$12,423	$12,821	$13,231	$13,654	$14,091	$14,542	$15,007	$15,488	$15,983	$16,495	$17,023
ANNUAL LEAVE OVER MAX	$816	$842	$869	$897	$926	$955	$986	$1,017	$1,050	$1,083	$1,118
PERS-NORMAL	$63,326	$65,352	$67,444	$69,602	$71,829	$74,128	$76,500	$78,948	$81,474	$84,081	$86,772
MEDICARE	$16,294	$16,815	$17,354	$17,909	$18,482	$19,073	$19,684	$20,314	$20,964	$21,634	$22,327
SHORT TERM DISABILITY	$1,627	$1,679	$1,733	$1,788	$1,845	$1,905	$1,965	$2,028	$2,093	$2,160	$2,229
LONG TERM DISABILITY	$3,462	$3,573	$3,687	$3,805	$3,927	$4,053	$4,182	$4,316	$4,454	$4,597	$4,744
WORKERS COMP	$10,549	$10,887	$11,235	$11,594	$11,965	$12,348	$12,744	$13,151	$13,572	$14,006	$14,455
STATE UNEMPLOYMENT INSURANCE	$499	$516	$534	$552	$570	$590	$610	$631	$652	$674	$697
HEALTH INSURANCE	$117,020	$120,999	$125,113	$129,366	$133,765	$138,313	$143,016	$147,878	$152,906	$158,105	$163,480
RETIREES HEALTH INSURANCE/OPEB	$390,986	$404,280	$418,025	$432,238	$446,934	$462,130	$477,842	$494,089	$510,888	$528,258	$546,219
OPT OUT HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LIFE INSURANCE	$4,224	$4,368	$4,516	$4,670	$4,828	$4,993	$5,162	$5,338	$5,519	$5,707	$5,901
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$14,526	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONSTRUCTION MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

SAFETY MATERIALS/CONSTRUCTION	$225	$238	$252	$267	$282	$294	$305	$317	$330	$343	$357
COMPUTER EQUIPMENT & SOFTWARE	$1,305	$1,350	$1,397	$1,436	$1,475	$1,516	$1,557	$1,600	$1,644	$1,689	$1,736
SAFETY SHOES - MOU ITEM	$135	$140	$145	$149	$153	$157	$161	$166	$170	$175	$180
ADVERTISING EXPENSE	$608	$629	$651	$669	$687	$706	$726	$746	$766	$787	$809
WIRELESS COMMUNICATION	$2,648	$2,740	$2,835	$2,913	$2,993	$3,076	$3,160	$3,247	$3,336	$3,428	$3,522
PHONES, FAX, ISDN LINES	$10,801	$11,176	$11,565	$11,883	$12,210	$12,545	$12,890	$13,244	$13,608	$13,983	$14,367
POSTAGE & SHIPPING	$250	$259	$268	$275	$283	$290	$298	$307	$315	$324	$333
OFFICE SUPPLIES	$5,400	$5,588	$5,782	$5,941	$6,104	$6,272	$6,444	$6,622	$6,804	$6,991	$7,183
PROGRAM EXPENDITURES	$9,335	$9,659	$9,995	$10,270	$10,552	$10,842	$11,140	$11,447	$11,761	$12,085	$12,417
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$540	$559	$578	$594	$610	$627	$644	$662	$680	$699	$718
RENTS & LEASES	$795,563	$823,217	$851,832	$875,249	$899,309	$924,031	$949,433	$975,533	$1,002,350	$1,029,905	$1,058,217
MILEAGE/VEHICLE EXP REIMB	$225	$233	$241	$250	$259	$268	$278	$288	$298	$309	$320
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$66,865	$69,189	$71,594	$73,563	$75,585	$77,663	$79,798	$81,991	$84,245	$86,561	$88,941
INSURANCE & SURETY BONDS	$54,282	$56,169	$58,121	$59,719	$61,361	$63,048	$64,781	$66,562	$68,391	$70,271	$72,203
INSURANCE PREMIUMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MEMBERSHIP & DUES	$36,652	$37,926	$39,244	$40,323	$41,432	$42,571	$43,741	$44,943	$46,179	$47,448	$48,753
CONFERENCE, TRAINING & TRAVEL	$10,800	$11,175	$11,564	$11,882	$12,208	$12,544	$12,889	$13,243	$13,607	$13,981	$14,366
LEGAL SERVICES-SPECIAL COUNSEL	$22,500	$23,282	$24,091	$24,754	$25,434	$26,133	$26,852	$27,590	$28,348	$29,128	$29,928
BOOKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
JOB REQ CERTIFICATES & LICENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BAD DEBTS EXPENSE	$60,462	$62,564	$64,738	$66,518	$68,347	$70,225	$72,156	$74,140	$76,178	$78,272	$80,423
ADMINISTRATIVE SERVICES CHARGE	$1,661,969	$1,719,739	$1,779,517	$1,828,436	$1,878,700	$1,930,345	$1,983,410	$2,037,934	$2,093,957	$2,151,520	$2,210,665
INTERNAL SVC CHRG-WAREHOUSE	$56,936	$58,915	$60,963	$62,639	$64,361	$66,130	$67,948	$69,816	$71,735	$73,707	$75,733
INTERNAL SVC CHRG-INFO TECH	$1,590,944	$1,646,245	$1,703,469	$1,750,297	$1,798,413	$1,847,851	$1,898,649	$1,950,842	$2,004,471	$2,059,574	$2,116,192
INTERNAL SVC CHRG-NPDES	$156,082	$161,507	$167,121	$171,716	$176,436	$181,286	$186,270	$191,390	$196,652	$202,058	$207,612
LOSS ON FIXED ASSET DISPOSAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES (Regulatory)	$108,994	$117,714	$127,131	$137,301	$142,793	$148,505	$154,445	$160,623	$167,048	$173,730	$180,679
OVERTIME	$786	$849	$917	$990	$1,030	$1,071	$1,114	$1,158	$1,205	$1,253	$1,303
DEFERRED COMPENSATION MATCH	$225	$243	$262	$283	$295	$307	$319	$332	$345	$359	$373
TIERED EMP DEF COMPENSATION	$270	$292	$315	$340	$354	$368	$383	$398	$414	$430	$448
TIERED RHS BENEFIT	$90	$93	$96	$99	$102	$105	$109	$112	$116	$119	$123
LONGEVITY	$450	$464	$479	$495	$510	$527	$544	$561	$579	$597	$617
PERS-NORMAL	$13,165	$13,586	$14,021	$14,470	$14,933	$15,411	$15,904	$16,413	$16,938	$17,480	$18,039
MEDICARE	$3,369	$3,477	$3,588	$3,703	$3,821	$3,944	$4,070	$4,200	$4,334	$4,473	$4,616
SHORT TERM DISABILITY	$349	$360	$372	$384	$396	$409	$422	$435	$449	$463	$478
LONG TERM DISABILITY	$741	$765	$789	$814	$840	$867	$895	$924	$953	$984	$1,015
WORKERS COMP	$2,220	$2,291	$2,364	$2,440	$2,518	$2,599	$2,682	$2,768	$2,856	$2,948	$3,042
STATE UNEMPLOYMENT INSURANCE	$101	$104	$108	$112	$115	$119	$123	$128	$132	$136	$141
HEALTH INSURANCE	$8,370	$8,655	$8,949	$9,253	$9,568	$9,893	$10,229	$10,577	$10,937	$11,309	$11,693
OPT OUT HEALTH INSURANCE	$3,240	$3,350	$3,464	$3,582	$3,704	$3,830	$3,960	$4,094	$4,234	$4,378	$4,526
LIFE INSURANCE	$905	$936	$968	$1,000	$1,035	$1,070	$1,106	$1,144	$1,183	$1,223	$1,264
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$1,791	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CONSTRUCTION MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SAFETY MATERIALS/CONSTRUCTION	$100	$106	$112	$119	$126	$131	$136	$141	$147	$152	$159
COMPUTER EQUIPMENT & SOFTWARE	$17,177	$17,774	$18,392	$18,897	$19,417	$19,951	$20,499	$21,063	$21,642	$22,237	$22,848
SAFETY SHOES - MOU ITEM	$405	$419	$434	$446	$458	$470	$483	$497	$510	$524	$539
ADVERTISING EXPENSE	$300	$310	$321	$330	$339	$348	$358	$368	$378	$388	$399
POSTAGE & SHIPPING	$3,346	$3,462	$3,583	$3,681	$3,782	$3,886	$3,993	$4,103	$4,216	$4,332	$4,451
OFFICE SUPPLIES	$300	$310	$321	$330	$339	$348	$358	$368	$378	$388	$399
PROGRAM EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$30	$31	$32	$33	$34	$35	$36	$37	$38	$39	$40
OTHER FUELS	$60	$62	$64	$67	$69	$72	$74	$77	$79	$82	$85
MOTOR POOL RENTAL - OPS & MTCE	$2,090	$2,165	$2,242	$2,322	$2,405	$2,491	$2,581	$2,673	$2,769	$2,868	$2,970
MILEAGE/VEHICLE EXP REIMB	$150	$155	$161	$167	$173	$179	$185	$192	$199	$206	$213
PROF. & CONT. SVCS	$361,881	$374,460	$387,476	$398,128	$409,072	$420,318	$431,872	$443,745	$455,943	$468,477	$481,355
CONFERENCE, TRAINING & TRAVEL	$8,500	$8,795	$9,101	$9,351	$9,608	$9,873	$10,144	$10,423	$10,709	$11,004	$11,306
OUTSIDE LAB ANALYSIS	$46,265	$47,873	$49,537	$50,899	$52,298	$53,736	$55,213	$56,731	$58,290	$59,893	$61,539
REGULATORY PERMIT & USE FEES	$225,736	$233,583	$241,702	$248,346	$255,173	$262,188	$269,396	$276,801	$284,411	$292,229	$300,262
JOB REQ CERTIFICATES & LICENSE	$405	$419	$434	$446	$458	$470	$483	$497	$510	$524	$539
PERMANENT EMPLOYEES (Operations)	$1,589,557	$1,716,722	$1,854,059	$2,002,384	$2,082,479	$2,165,779	$2,252,410	$2,342,506	$2,436,206	$2,533,655	$2,635,001
SHIFT DIFFERENTIAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OUT OF CLASS PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$12,087	$13,054	$14,098	$15,226	$15,835	$16,469	$17,127	$17,812	$18,525	$19,266	$20,037
SP COMP-GRADE 5 CERT PAY	$59,810	$64,595	$69,762	$75,343	$78,357	$81,491	$84,751	$88,141	$91,667	$95,333	$99,147
OVERTIME	$374,203	$404,139	$436,470	$471,388	$490,244	$509,853	$530,247	$551,457	$573,516	$596,456	$620,314
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

SPECIAL DUTY PAY	$13,610	$14,699	$15,875	$17,145	$17,830	$18,544	$19,285	$20,057	$20,859	$21,693	$22,561
DEFERRED COMPENSATION MATCH	$8,735	$9,434	$10,189	$11,004	$11,444	$11,901	$12,378	$12,873	$13,388	$13,923	$14,480
TIERED EMP DEF COMPENSATION	$5,010	$5,411	$5,844	$6,311	$6,564	$6,826	$7,099	$7,383	$7,678	$7,986	$8,305
TIERED RHS BENEFIT	$2,430	$2,508	$2,588	$2,671	$2,756	$2,844	$2,936	$3,029	$3,126	$3,226	$3,330
LONGEVITY	$13,419	$13,848	$14,292	$14,749	$15,221	$15,708	$16,211	$16,729	$17,265	$17,817	$18,387
ANNUAL LEAVE BUYBACK	$51,366	$53,010	$54,706	$56,457	$58,263	$60,128	$62,052	$64,037	$66,087	$68,201	$70,384
ANNUAL LEAVE OVER MAX	$1,208	$1,247	$1,287	$1,328	$1,370	$1,414	$1,459	$1,506	$1,554	$1,604	$1,655
PERS-NORMAL	$201,869	$208,329	$214,995	$221,875	$228,975	$236,302	$243,864	$251,668	$259,721	$268,032	$276,609
MEDICARE	$62,883	$64,895	$66,972	$69,115	$71,327	$73,609	$75,965	$78,396	$80,904	$83,493	$86,165
SHORT TERM DISABILITY	$5,084	$5,246	$5,414	$5,588	$5,766	$5,951	$6,141	$6,338	$6,541	$6,750	$6,966
LONG TERM DISABILITY	$10,804	$11,149	$11,506	$11,874	$12,254	$12,647	$13,051	$13,469	$13,900	$14,345	$14,804
WORKERS COMP	$34,142	$35,235	$36,362	$37,526	$38,727	$39,966	$41,245	$42,565	$43,927	$45,333	$46,783
STATE UNEMPLOYMENT INSURANCE	$1,902	$1,966	$2,033	$2,102	$2,174	$2,248	$2,324	$2,403	$2,485	$2,569	$2,657
HEALTH INSURANCE	$293,625	$303,608	$313,931	$324,605	$335,641	$347,053	$358,853	$371,054	$383,670	$396,714	$410,203
OPT OUT HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LIFE INSURANCE	$13,197	$13,646	$14,110	$14,589	$15,085	$15,598	$16,129	$16,677	$17,244	$17,830	$18,437
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$34,717	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$13,555	$14,640	$15,811	$17,076	$17,759	$18,469	$19,208	$19,976	$20,775	$21,606	$22,470
MINOR EQUIPMENT & FURNITURE	$13,000	$13,452	$13,919	$14,302	$14,695	$15,099	$15,514	$15,941	$16,379	$16,829	$17,292
CONSTRUCTION MATERIALS	$15,500	$16,407	$17,367	$18,383	$19,459	$20,231	$21,033	$21,867	$22,735	$23,637	$24,574
SAFETY MATERIALS/CONSTRUCTION	$10,000	$10,585	$11,204	$11,860	$12,554	$13,052	$13,570	$14,108	$14,668	$15,250	$15,855
COMPUTER EQUIPMENT & SOFTWARE	$12,141	$12,563	$13,000	$13,357	$13,724	$14,102	$14,489	$14,887	$15,297	$15,717	$16,149
UNIFORM EXPENSE	$8,746	$9,050	$9,365	$9,622	$9,887	$10,158	$10,438	$10,724	$11,019	$11,322	$11,633
SAFETY SHOES - MOU ITEM	$4,470	$4,625	$4,786	$4,918	$5,053	$5,192	$5,335	$5,481	$5,632	$5,787	$5,946
ADVERTISING EXPENSE	$1,800	$1,863	$1,927	$1,980	$2,035	$2,091	$2,148	$2,207	$2,268	$2,330	$2,394
PROMOTIONAL/PUBLIC OUTREACH	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WIRELESS COMMUNICATION	$9,250	$9,572	$9,904	$10,177	$10,456	$10,744	$11,039	$11,343	$11,654	$11,975	$12,304
PHONES, FAX, ISDN LINES	$1,080	$1,118	$1,156	$1,188	$1,221	$1,254	$1,289	$1,324	$1,361	$1,398	$1,437
POSTAGE & SHIPPING	$408	$422	$437	$449	$461	$474	$487	$500	$514	$528	$543
OFFICE SUPPLIES	$504	$522	$540	$554	$570	$585	$601	$618	$635	$652	$670
FIRST AID KIT SUPPLIES	$240	$248	$257	$264	$271	$279	$286	$294	$302	$311	$319
PROGRAM EXPENDITURES	$1,700	$1,759	$1,820	$1,870	$1,922	$1,975	$2,029	$2,085	$2,142	$2,201	$2,261
RECYCLED CONTENT PRODUCTS	$50	$52	$54	$55	$57	$58	$60	$61	$63	$65	$67
ELECTRIC UTILITY	$1,734,412	$1,793,852	$1,855,329	$1,918,913	$1,984,676	$2,052,693	$2,123,041	$2,195,800	$2,271,052	$2,348,883	$2,429,382
NATURAL GAS UTILITY	$57,600	$59,574	$61,616	$63,727	$65,911	$68,170	$70,506	$72,923	$75,422	$78,007	$80,680
WATER UTILITY	$64,575	$66,788	$69,077	$71,444	$73,893	$76,425	$79,044	$81,753	$84,555	$87,453	$90,450
RECYCLED WATER UTILITY	$645,750	$667,880	$690,769	$714,443	$738,927	$764,251	$790,443	$817,532	$845,550	$874,528	$904,499
UNLEADED FUEL	$600	$621	$642	$664	$687	$710	$734	$760	$786	$813	$840
RENTS & LEASES	$21,864	$22,624	$23,410	$24,054	$24,715	$25,395	$26,093	$26,810	$27,547	$28,304	$29,082
MOTOR POOL RENTAL - OPS & MTCE	$35,457	$36,725	$38,039	$39,399	$40,809	$42,268	$43,780	$45,346	$46,968	$48,648	$50,388
DIRECT VEHICLE EXPENSE	$8,772	$9,086	$9,411	$9,747	$10,096	$10,457	$10,831	$11,219	$11,620	$12,035	$12,466
OTHER EQUIPMENT RENTAL	$31,819	$32,925	$34,070	$35,006	$35,968	$36,957	$37,973	$39,017	$40,090	$41,192	$42,324
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCADA MAINTENANCE	$310,026	$320,803	$331,954	$341,079	$350,455	$360,089	$369,988	$380,159	$390,610	$401,348	$412,381
MOWING/LANDSCAPE CONTRACTS	$111,991	$115,884	$119,912	$123,208	$126,595	$130,075	$133,651	$137,325	$141,100	$144,979	$148,965
PROF. & CONT. SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
REFUSE DISPOSAL	$90,588	$93,737	$96,995	$99,662	$102,401	$105,216	$108,109	$111,081	$114,134	$117,272	$120,495
CONFERENCE, TRAINING & TRAVEL	$15,000	$15,521	$16,061	$16,502	$16,956	$17,422	$17,901	$18,393	$18,899	$19,418	$19,952
CHEMICALS-NITROGEN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CHEMICALS-SODIUM BISOLFITE	$120,560	$126,950	$133,678	$140,763	$148,223	$156,079	$164,351	$173,062	$182,234	$191,893	$202,063
CHEMICALS-MINERAL OIL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CHEMICALS-POLYMER	$1,643,968	$1,731,098	$1,822,847	$1,919,457	$2,021,189	$2,128,312	$2,241,112	$2,359,891	$2,484,965	$2,616,668	$2,755,352
CHEMICALS-ALUM	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CHEMICALS-SODIUM HYPOCHLORITE	$2,238,500	$2,357,141	$2,482,069	$2,613,619	$2,752,140	$2,898,004	$3,051,598	$3,213,333	$3,383,639	$3,562,972	$3,751,810
CHEMICALS-FERRIC CHLORIDE	$135,520	$142,703	$150,266	$158,230	$166,616	$175,447	$184,745	$194,537	$204,847	$215,704	$227,137
CHEMICALS-MISC	$25,000	$26,325	$27,720	$29,189	$30,736	$32,365	$34,081	$35,887	$37,789	$39,792	$41,901
BIOSOLIDS DISPOSAL/RECYCLE	$1,800,000	$1,862,568	$1,927,311	$1,980,293	$2,034,731	$2,090,666	$2,148,138	$2,207,190	$2,267,866	$2,330,210	$2,394,267
OUTSIDE LAB ANALYSIS	$515,935	$533,869	$552,426	$567,612	$583,216	$599,249	$615,722	$632,648	$650,040	$667,909	$686,270
JOB REQ CERTIFICATES & LICENSE	$720	$745	$771	$792	$814	$836	$859	$883	$907	$932	$958
LAB CHEMICALS AND SUPPLIES	$37,632	$38,940	$40,294	$41,401	$42,539	$43,709	$44,910	$46,145	$47,414	$48,717	$50,056
PREVENTION & MAINTENANCE MATLS	$3,177	$3,287	$3,402	$3,495	$3,591	$3,690	$3,791	$3,896	$4,003	$4,113	$4,226
INLAND EMPIRE BRINE LINE-SARI	$7,755	$8,025	$8,303	$8,532	$8,766	$9,007	$9,255	$9,509	$9,771	$10,039	$10,315
FINES AND PENALTIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WRCRWA CAP ASSET CONTRIBUTION	$1,092,443	$1,130,416	$1,169,710	$1,201,865	$1,234,904	$1,268,852	$1,303,732	$1,339,572	$1,376,397	$1,414,234	$1,453,111
WRCRWA TRTMNT/CONVEYANCE	$1,839,905	$1,903,860	$1,970,038	$2,024,195	$2,079,840	$2,137,015	$2,195,761	$2,256,123	$2,318,143	$2,381,869	$2,447,347
LICENSED VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MACHINERY, EQUIPMENT, & FIXTUR	$664,818	$687,927	$711,839	$731,408	$751,514	$772,173	$793,400	$815,211	$837,621	$860,647	$884,307
PERMANENT EMPLOYEES (INFRA)	$540,896	$584,168	$630,901	$681,373	$708,628	$736,973	$766,452	$797,110	$828,995	$862,155	$896,641
SPECIAL ASSIGNMENT PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

FINAL LEAVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SP COMP-BILINGUAL	$6,999	$7,559	$8,164	$8,817	$9,169	$9,536	$9,918	$10,314	$10,727	$11,156	$11,602
SP COMP-GRADE 4 CERT PAY	$5,640	$6,091	$6,578	$7,105	$7,389	$7,685	$7,992	$8,312	$8,644	$8,990	$9,349
SP COMP-GRADE 5 CERT PAY	$14,055	$15,179	$16,394	$17,705	$18,413	$19,150	$19,916	$20,713	$21,541	$22,403	$23,299
OVERTIME	$132,644	$143,256	$154,716	$167,093	$173,777	$180,728	$187,957	$195,475	$203,294	$211,426	$219,883
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SPECIAL DUTY PAY	$6,397	$6,909	$7,461	$8,058	$8,381	$8,716	$9,065	$9,427	$9,804	$10,196	$10,604
DEFERRED COMPENSATION MATCH	$3,008	$3,249	$3,509	$3,789	$3,941	$4,098	$4,262	$4,433	$4,610	$4,795	$4,986
TIERED EMP DEF COMPENSATION	$2,820	$3,046	$3,289	$3,552	$3,694	$3,842	$3,996	$4,156	$4,322	$4,495	$4,675
TIERED RHS BENEFIT	$1,128	$1,164	$1,201	$1,240	$1,279	$1,320	$1,363	$1,406	$1,451	$1,498	$1,546
LONGEVITY	$3,431	$3,541	$3,654	$3,771	$3,892	$4,016	$4,145	$4,277	$4,414	$4,556	$4,701
ANNUAL LEAVE BUYBACK	$8,709	$8,988	$9,275	$9,572	$9,878	$10,195	$10,521	$10,857	$11,205	$11,563	$11,933
ANNUAL LEAVE OVER MAX	$1,625	$1,677	$1,731	$1,786	$1,843	$1,902	$1,963	$2,026	$2,091	$2,158	$2,227
PERS-NORMAL	$68,900	$71,105	$73,380	$75,728	$78,152	$80,652	$83,233	$85,897	$88,645	$91,482	$94,409
MEDICARE	$21,876	$22,576	$23,299	$24,044	$24,814	$25,608	$26,427	$27,273	$28,146	$29,046	$29,976
SHORT TERM DISABILITY	$1,735	$1,790	$1,848	$1,907	$1,968	$2,031	$2,096	$2,163	$2,232	$2,303	$2,377
LONG TERM DISABILITY	$3,678	$3,796	$3,917	$4,042	$4,172	$4,305	$4,443	$4,585	$4,732	$4,883	$5,040
WORKERS COMP	$11,635	$12,007	$12,391	$12,788	$13,197	$13,619	$14,055	$14,505	$14,969	$15,448	$15,943
STATE UNEMPLOYMENT INSURANCE	$654	$676	$699	$723	$748	$773	$799	$827	$855	$884	$914
HEALTH INSURANCE	$147,713	$152,735	$157,928	$163,298	$168,850	$174,591	$180,527	$186,665	$193,011	$199,574	$206,359
OPT OUT HEALTH INSURANCE	$13,536	$13,996	$14,472	$14,964	$15,473	$15,999	$16,543	$17,105	$17,687	$18,288	$18,910
LIFE INSURANCE	$4,492	$4,644	$4,802	$4,966	$5,134	$5,309	$5,489	$5,676	$5,869	$6,069	$6,275
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$12,256	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383	-$1,383
MINOR EQUIPMENT & FURNITURE	$6,450	$6,674	$6,906	$7,096	$7,291	$7,492	$7,697	$7,909	$8,127	$8,350	$8,579
CONSTRUCTION MATERIALS	$46,990	$49,739	$52,650	$55,730	$58,991	$61,331	$63,764	$66,294	$68,924	$71,658	$74,500
SAFETY MATERIALS/CONSTRUCTION	$5,700	$5,898	$6,103	$6,271	$6,443	$6,620	$6,802	$6,989	$7,182	$7,379	$7,582
COMPUTER EQUIPMENT & SOFTWARE	$700	$724	$750	$770	$791	$813	$835	$858	$882	$906	$931
UNIFORM EXPENSE	$1,425	$1,475	$1,526	$1,568	$1,611	$1,655	$1,701	$1,747	$1,795	$1,845	$1,895
SAFETY SHOES - MOU ITEM	$2,397	$2,480	$2,567	$2,637	$2,710	$2,784	$2,861	$2,939	$3,020	$3,103	$3,188
ADVERTISING EXPENSE	$450	$466	$482	$495	$509	$523	$537	$552	$567	$583	$599
WIRELESS COMMUNICATION	$1,541	$1,595	$1,650	$1,695	$1,742	$1,790	$1,839	$1,890	$1,942	$1,995	$2,050
PHONES, FAX, ISDN LINES	$48	$50	$51	$53	$54	$56	$57	$59	$60	$62	$64
POSTAGE & SHIPPING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROGRAM EXPENDITURES	$1,460	$1,511	$1,563	$1,606	$1,650	$1,696	$1,742	$1,790	$1,839	$1,890	$1,942
RECYCLED CONTENT PRODUCTS	$9	$9	$10	$10	$10	$10	$11	$11	$11	$12	$12
RECYCLED WATER UTILITY	$841	$870	$900	$930	$962	$995	$1,029	$1,065	$1,101	$1,139	$1,178
UNLEADED FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DIESEL FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RENTS & LEASES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MOTOR POOL RENTAL - OPS & MTCE	$80,882	$83,775	$86,771	$89,875	$93,090	$96,419	$99,868	$103,440	$107,140	$110,972	$114,941
DIRECT VEHICLE EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OTHER EQUIPMENT RENTAL	$18,267	$18,920	$19,597	$20,298	$21,024	$21,776	$22,555	$23,362	$24,197	$25,063	$25,959
MILEAGE/VEHICLE EXP REIMB	$45	$47	$48	$50	$52	$54	$56	$58	$60	$62	$64
MTCE & REPAIR - EQUIP & FAC	$6,500	$6,726	$6,960	$7,151	$7,348	$7,550	$7,757	$7,970	$8,190	$8,415	$8,646
PROF. & CONT. SVCS	$449,846	$465,483	$481,663	$494,904	$508,509	$522,488	$536,851	$551,609	$566,772	$582,353	$598,362
CONFERENCE, TRAINING & TRAVEL	$900	$931	$964	$990	$1,017	$1,045	$1,074	$1,104	$1,134	$1,165	$1,197
JOB REQ CERTIFICATES & LICENSE	$825	$854	$883	$908	$933	$958	$985	$1,012	$1,039	$1,068	$1,097
PREVENTION & MAINTENANCE MATLS	$770,170	$796,942	$824,643	$847,313	$870,605	$894,538	$919,129	$944,396	$970,357	$997,032	$1,024,441
LICENSED VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERMANENT EMPLOYEES (FAC)	$715,911	$773,184	$835,039	$901,842	$937,915	$975,432	$1,014,449	$1,055,027	$1,097,228	$1,141,117	$1,186,762
SP COMP-BILINGUAL	$2,138	$2,309	$2,494	$2,693	$2,801	$2,913	$3,030	$3,151	$3,277	$3,408	$3,544
SP COMP-GRADE 4 CERT PAY	$5,640	$6,091	$6,578	$7,105	$7,389	$7,685	$7,992	$8,312	$8,644	$8,990	$9,349
SP COMP-GRADE 5 CERT PAY	$17,343	$18,730	$20,229	$21,847	$22,721	$23,630	$24,575	$25,558	$26,580	$27,644	$28,749
TEMPORARY EMPLOYEES	$11,871	$12,821	$13,846	$14,954	$15,552	$16,174	$16,821	$17,494	$18,194	$18,922	$19,678
OVERTIME	$49,933	$53,928	$58,242	$62,901	$65,417	$68,034	$70,755	$73,586	$76,529	$79,590	$82,774
SPECIAL DUTY PAY	$8,370	$9,040	$9,763	$10,544	$10,966	$11,404	$11,860	$12,335	$12,828	$13,341	$13,875
DEFERRED COMPENSATION MATCH	$2,030	$2,192	$2,368	$2,557	$2,660	$2,766	$2,877	$2,992	$3,111	$3,236	$3,365
PST DEFERRED COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TIERED EMP DEF COMPENSATION	$1,680	$1,814	$1,960	$2,116	$2,201	$2,289	$2,381	$2,476	$2,575	$2,678	$2,785
TIERED RHS BENEFIT	$740	$764	$788	$813	$839	$866	$894	$923	$952	$983	$1,014
LONGEVITY	$2,314	$2,388	$2,464	$2,543	$2,625	$2,709	$2,795	$2,885	$2,977	$3,072	$3,171
ANNUAL LEAVE BUYBACK	$7,469	$7,708	$7,955	$8,209	$8,472	$8,743	$9,023	$9,312	$9,609	$9,917	$10,234
ANNUAL LEAVE OVER MAX	$1,113	$1,149	$1,185	$1,223	$1,262	$1,303	$1,345	$1,388	$1,432	$1,478	$1,525
PERS-NORMAL	$91,048	$93,962	$96,968	$100,071	$103,274	$106,578	$109,989	$113,508	$117,141	$120,889	$124,758
MEDICARE	$24,633	$25,421	$26,235	$27,074	$27,941	$28,835	$29,757	$30,710	$31,692	$32,707	$33,753
SHORT TERM DISABILITY	$2,288	$2,361	$2,437	$2,515	$2,595	$2,678	$2,764	$2,852	$2,944	$3,038	$3,135
LONG TERM DISABILITY	$4,866	$5,022	$5,182	$5,348	$5,519	$5,696	$5,878	$6,066	$6,261	$6,461	$6,668

WORKERS COMP	$15,433	$15,927	$16,437	$16,962	$17,505	$18,065	$18,644	$19,240	$19,856	$20,491	$21,147
STATE UNEMPLOYMENT INSURANCE	$763	$789	$816	$844	$872	$902	$932	$964	$997	$1,031	$1,066
HEALTH INSURANCE	$145,131	$150,065	$155,168	$160,443	$165,898	$171,539	$177,371	$183,402	$189,638	$196,085	$202,752
OPT OUT HEALTH INSURANCE	$14,664	$15,163	$15,678	$16,211	$16,762	$17,332	$17,922	$18,531	$19,161	$19,812	$20,486
LIFE INSURANCE	$5,942	$6,144	$6,353	$6,569	$6,792	$7,023	$7,262	$7,509	$7,764	$8,028	$8,301
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$55,321	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$43,523	$45,036	$46,601	$47,882	$49,199	$50,551	$51,941	$53,369	$54,836	$56,343	$57,892
MINOR EQUIPMENT & FURNITURE	$44,100	$45,633	$47,219	$48,517	$49,851	$51,221	$52,629	$54,076	$55,563	$57,090	$58,660
CONSTRUCTION MATERIALS	$904,140	$957,041	$1,013,038	$1,072,311	$1,135,051	$1,180,079	$1,226,893	$1,275,564	$1,326,165	$1,378,774	$1,433,470
SAFETY MATERIALS/CONSTRUCTION	$6,000	$6,351	$6,723	$7,116	$7,532	$7,831	$8,142	$8,465	$8,801	$9,150	$9,513
COMPUTER EQUIPMENT & SOFTWARE	$2,650	$2,742	$2,837	$2,915	$2,996	$3,078	$3,163	$3,249	$3,339	$3,431	$3,525
UNIFORM EXPENSE	$4,243	$4,390	$4,543	$4,668	$4,796	$4,928	$5,064	$5,203	$5,346	$5,493	$5,644
SAFETY SHOES - MOU ITEM	$2,337	$2,418	$2,502	$2,571	$2,642	$2,714	$2,789	$2,866	$2,944	$3,025	$3,109
ADVERTISING EXPENSE	$2,025	$2,095	$2,168	$2,228	$2,289	$2,352	$2,417	$2,483	$2,551	$2,621	$2,694
WIRELESS COMMUNICATION	$9,360	$9,685	$10,022	$10,298	$10,581	$10,871	$11,170	$11,477	$11,793	$12,117	$12,450
PHONES, FAX, ISDN LINES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
POSTAGE & SHIPPING	$200	$207	$214	$220	$226	$232	$239	$245	$252	$259	$266
PHONES,FAX-INDIRECT DEPT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OFFICE SUPPLIES	$1,000	$1,035	$1,071	$1,100	$1,130	$1,161	$1,193	$1,226	$1,260	$1,295	$1,330
FIRST AID KIT SUPPLIES	$100	$103	$107	$110	$113	$116	$119	$123	$126	$129	$133
PROGRAM EXPENDITURES	$3,600	$3,725	$3,855	$3,961	$4,069	$4,181	$4,296	$4,414	$4,536	$4,660	$4,789
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$100	$103	$107	$110	$113	$116	$119	$123	$126	$129	$133
DIESEL FUEL	$15,000	$15,537	$16,092	$16,668	$17,264	$17,881	$18,521	$19,184	$19,870	$20,580	$21,317
MOTOR POOL RENTAL - OPS & MTCE	$67,753	$70,176	$72,686	$75,286	$77,979	$80,768	$83,657	$86,649	$89,749	$92,959	$96,284
RETAINED VEHICLE EXPENSE	$2,431	$2,518	$2,608	$2,701	$2,798	$2,898	$3,002	$3,109	$3,220	$3,335	$3,455
DIRECT VEHICLE EXPENSE	$750	$777	$805	$833	$863	$894	$926	$959	$993	$1,029	$1,066
OTHER EQUIPMENT RENTAL	$20,428	$21,138	$21,872	$22,474	$23,092	$23,726	$24,379	$25,049	$25,737	$26,445	$27,172
MILEAGE/VEHICLE EXP REIMB	$150	$155	$161	$167	$173	$179	$185	$192	$199	$206	$213
MTCE & REPAIR - EQUIP & FAC	$620,649	$642,223	$664,546	$682,815	$701,585	$720,872	$740,689	$761,050	$781,972	$803,468	$825,555
SCADA MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MOWING/LANDSCAPE CONTRACTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$145,846	$150,915	$156,161	$160,454	$164,865	$169,397	$174,054	$178,839	$183,755	$188,806	$193,997
CONFERENCE, TRAINING & TRAVEL	$7,500	$7,761	$8,030	$8,251	$8,478	$8,711	$8,951	$9,197	$9,449	$9,709	$9,976
CONSTRUCTION CONTRACTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
JOB REQ CERTIFICATES & LICENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LAB CHEMICALS AND SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PREVENTION & MAINTENANCE MATLS	$400,000	$413,904	$428,291	$440,065	$452,162	$464,592	$477,364	$490,487	$503,970	$517,824	$532,059
MACHINERY, EQUIPMENT, & FIXTUR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROMOTIONAL/PUBLIC OUTREACH	$11,564	$11,966	$12,382	$12,722	$13,072	$13,431	$13,801	$14,180	$14,570	$14,970	$15,382
POSTAGE & SHIPPING	$1,800	$1,863	$1,927	$1,980	$2,035	$2,091	$2,148	$2,207	$2,268	$2,330	$2,394
PERMANENT EMPLOYEES	$393,396	$424,868	$458,857	$495,566	$515,388	$536,004	$557,444	$579,742	$602,931	$627,049	$652,131
SP COMP-BILINGUAL	$3,072	$3,318	$3,583	$3,870	$4,025	$4,186	$4,353	$4,527	$4,708	$4,897	$5,092
TEMPORARY EMPLOYEES	$37,155	$40,127	$43,338	$46,805	$48,677	$50,624	$52,649	$54,755	$56,945	$59,223	$61,592
OVERTIME	$19,586	$21,153	$22,845	$24,673	$25,660	$26,686	$27,753	$28,864	$30,018	$31,219	$32,468
COMP TIME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEFERRED COMPENSATION MATCH	$1,530	$1,652	$1,785	$1,927	$2,004	$2,085	$2,168	$2,255	$2,345	$2,439	$2,536
PST DEFERRED COMPENSATION	$272	$294	$318	$343	$357	$371	$386	$401	$417	$434	$451
TIERED EMP DEF COMPENSATION	$1,080	$1,166	$1,260	$1,360	$1,415	$1,472	$1,530	$1,592	$1,655	$1,721	$1,790

TIERED RHS BENEFIT	$540	$557	$575	$594	$613	$632	$652	$673	$695	$717	$740
LONGEVITY	$1,575	$1,625	$1,677	$1,731	$1,786	$1,844	$1,903	$1,964	$2,026	$2,091	$2,158
ANNUAL LEAVE BUYBACK	$3,979	$4,106	$4,238	$4,373	$4,513	$4,658	$4,807	$4,961	$5,119	$5,283	$5,452
PERS-NORMAL	$49,753	$51,345	$52,988	$54,684	$56,433	$58,239	$60,103	$62,026	$64,011	$66,059	$68,173
MEDICARE	$13,334	$13,761	$14,201	$14,656	$15,125	$15,609	$16,108	$16,624	$17,156	$17,705	$18,271
SHORT TERM DISABILITY	$1,258	$1,298	$1,340	$1,383	$1,427	$1,473	$1,520	$1,568	$1,619	$1,670	$1,724
LONG TERM DISABILITY	$2,674	$2,760	$2,848	$2,939	$3,033	$3,130	$3,230	$3,334	$3,440	$3,550	$3,664
WORKERS COMP	$8,782	$9,063	$9,353	$9,652	$9,961	$10,280	$10,609	$10,948	$11,298	$11,660	$12,033
STATE UNEMPLOYMENT INSURANCE	$423	$438	$452	$468	$484	$500	$517	$535	$553	$572	$591
HEALTH INSURANCE	$106,909	$110,544	$114,302	$118,189	$122,207	$126,362	$130,658	$135,101	$139,694	$144,444	$149,355
OPT OUT HEALTH INSURANCE	$9,720	$10,050	$10,392	$10,746	$11,111	$11,489	$11,879	$12,283	$12,701	$13,133	$13,579
LIFE INSURANCE	$3,262	$3,373	$3,488	$3,606	$3,729	$3,856	$3,987	$4,122	$4,262	$4,407	$4,557
HEALTH ALLOWANCE CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VACANCY FACTOR	-$8,444	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGETARY/PAYROLL ADJUSTMENTS	$17,243	$17,842	$18,462	$18,970	$19,491	$20,027	$20,577	$21,143	$21,724	$22,322	$22,935
SAFETY MATERIALS/CONSTRUCTION	$450	$476	$504	$534	$565	$587	$611	$635	$660	$686	$713
COMPUTER EQUIPMENT & SOFTWARE	$1,717	$1,777	$1,838	$1,889	$1,941	$1,994	$2,049	$2,105	$2,163	$2,223	$2,284
ADVERTISING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROMOTIONAL/PUBLIC OUTREACH	$3,188	$3,299	$3,413	$3,507	$3,604	$3,703	$3,805	$3,909	$4,017	$4,127	$4,241
POSTAGE & SHIPPING	$114,733	$118,721	$122,848	$126,225	$129,695	$133,260	$136,924	$140,688	$144,555	$148,529	$152,612
OFFICE SUPPLIES	$4,108	$4,251	$4,399	$4,519	$4,644	$4,771	$4,903	$5,037	$5,176	$5,318	$5,464
PROGRAM EXPENDITURES	$3,287	$3,401	$3,519	$3,616	$3,716	$3,818	$3,923	$4,031	$4,141	$4,255	$4,372
CLEANING/JANITORIAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RECYCLED CONTENT PRODUCTS	$270	$279	$289	$297	$305	$314	$322	$331	$340	$350	$359
MTCE & REPAIR - EQUIP & FAC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PROF. & CONT. SVCS	$96,942	$100,312	$103,799	$106,652	$109,584	$112,596	$115,692	$118,872	$122,140	$125,497	$128,947
CUST CREDIT CRD PROCESSING FEE	$352,078	$364,316	$376,980	$387,343	$397,991	$408,932	$420,173	$431,724	$443,592	$455,786	$468,316
CONFERENCE, TRAINING & TRAVEL	$4,131	$4,275	$4,423	$4,545	$4,670	$4,798	$4,930	$5,066	$5,205	$5,348	$5,495

Debt Service – Sewer

Category	Utility	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Principal	Sewer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Interest	Sewer	$1,548,785	$1,464,595	$1,384,616	$1,308,635	$1,236,453	$1,167,880	$1,102,736	$1,040,850	$982,057	$926,204	$873,144
Principal	Sewer	$1,513,603	$1,588,628	$1,666,810	$1,737,657	$1,812,172	$1,832,372	$1,914,811	$1,991,627	$2,077,818	$1,528,588	$1,597,347
Interest	Sewer	$615,851	$581,909	$542,947	$500,112	$455,026	$406,192	$354,684	$301,851	$245,812	$199,034	$161,479

Year Issued	Utility	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
FY 2026			$45,450,000									
5.0%												
30				$45,450,000	$44,772,685	$44,084,005	$43,360,891	$42,601,621	$41,804,387	$40,967,292	$40,088,342	$39,165,445
$450,000												
Principal				$677,315	$688,680	$723,114	$759,270	$797,234	$837,095	$878,950	$922,897	$969,042
Interest				$2,250,000	$2,238,634	$2,204,200	$2,168,045	$2,130,081	$2,090,219	$2,048,365	$2,004,417	$1,958,272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