

# **REPORT TO MAYOR AND CITY COUNCIL**

AGENDA ITEM

# TO: THE HONORABLE MAYOR AND CITY COUNCIL

DATE: February 21, 2012

SUBJECT: 2012 Water Rate Study and Set Public Hearing

### **Report in Brief**

In November 2009, City Council approved a series of water rate increases to fund deferred maintenance of our water system, improve water pressure throughout the City, and begin addressing water quality issues through the Surface Water Supply Project. Additionally, the adopted rates complied with State law that requires consumption based billing in order to facilitate water conservation throughout California. The last of the approved rate increases will take effect this July.

During the review of the 2009 Water Rate Study, staff recommended that we revisit the need for additional water rate increases once the Surface Water Supply Project was further along in concept and design and the City had gathered enough water consumption data to refine the cost of service analysis and optimize the rate structure.

In October 2011, the City contracted with HDR Engineering, Inc. to prepare an updated, comprehensive Water Rate Study. Staff has been working with Shawn Koorn from HDR; our Financial Advisor, Ken Dieker of Del Rio Advisors; and the City's Water Rate Advisory Committee (WRAC) to bring to you the 2012 Water Rate Study including the recommended rate increases.

Staff recommends that the City Council receive the February 2012 Comprehensive Water Rate Study and set April 17, 2012 as the Public Hearing date for the proposed water rate increases.

#### **Background**

With the revenue increases generated from the 2009 water rate increases, City staff has been busy repairing and replacing aging water infrastructure, rehabilitating failing water wells and improving water pressure with the new elevated water tank. Additionally, the City has secured water rights for the Sacramento River and selected a location for the water intake structure for the Surface Water Supply Project and is moving closer to issuing proposals for a design/build process for the regional water facility.

Water meters have been installed on the majority of properties and approximately 9300 customers are now being billed for water based on consumption. The remaining properties will begin consumption based billing in the fall. Throughout the meter installation process, water conservation staff has been working in the community to educate residents on water conservation practices and to help identify major leaks in the water system. The water consumption data has been incorporated into the rate model to optimize the residential rate structure through the sizing of the blocks/tiers to reflect actual metered consumption data. Also included in the rate design is an assumption of continued conservation as customers get used to consumption based billing.

As part of the approval of the 2009 water rates, the Council requested the development of a Water Rate Advisory Committee. That committee began meeting in early 2010 and presented its first report to Council in April 2011. With the commencement of the current water rate study, staff reconvened the WRAC to assist in the process of the Water Rate Study including seeking specific recommendations from them at key points in the rate design process. The WRAC reviewed many key issues including: the timing of future rate increases including the decision to implement rate increases in January as opposed to July; the phasing of the increases; a review of the cost of service by customer class; and the sizing of the consumption tiers to encourage water conservation. Christine Casey, WRAC Chairwoman, will present their report to Council on February 21<sup>st</sup> during presentations. Staff feels that the WRAC has been a key part of the water rate design process and believe their insight into the community has been invaluable as we move forward with the difficult fee decisions.

In conjunction with the 2009 water rate increases, the City established a Utility Rate Assistance Program. The program covers three (3) months of assistance at \$15/month towards the base water rate. The Program started out with \$15,000 in September of 2010. The most participants that we have had in any three month period is 15, however the program has typically only had 1-5 participants in any 3 month cycle. As of the end of January 2012, we have \$5,760 remaining of the original \$15,000. We will continue to monitor this program and expand funding as available based on demand.

#### Discussion

The HDR rate study and proposed water revenue increases of 17% beginning January 1, 2013; January 1, 2014; January 1, 2015; and January 2016 are necessary to properly implement financial planning for having a sustainable water system that utilizes the higher quality Sacramento River water along with our existing well water during peak demand. Staff believes the HDR rate study and the proposed series of increases responsibly provides sufficient revenue that meets the following conditions:

- Provides the responsible debt service and responsible levels of long-term borrowing to minimize rate increases and provides for addressing current critical capital projects.
- Allows the City to continue with the Surface Water Supply Project so that the project will be completed in time to meet water discharge regulations and prevent enormous fines from the State Water Quality Control Board.

- Maintains reasonable and responsible reserve fund levels for the water utility.
- Provides improved water quality through the use of surface water including reduced cost to treat hard water, improved taste and favorable impact on landscaping.
- Responsibly addresses on-going maintenance and replacement of aging water infrastructure including pipelines, pumps, and wells.

In accordance with Proposition 218, notifications of the proposed rate changes will be mailed to property owners and customers of record during the week of February 27<sup>th</sup>. Community meetings will be held at 6:30 p.m. on February 28, March 1, March 5, March 7, and March 8. Information about the proposed water rates and specific locations for the community meetings was included on letters sent to property owners and customers of record on February 16, 2012.

#### Fiscal Impact

Adoption of the proposed rate structure change and rate increases will generate revenue sufficient to meet our operational and capital needs through FY 2016. Capital projects will be funded in part with water utility revenue and partially through the issuance of bonds. Additionally, a sufficient revenue stream will be generated to allow multiple phased debt issuances that will fund the Surface Water Supply Project.

#### **Public Contact**

Water Rate Advisory Committee Meetings: December 15, 2011, January 5, 2012, January 19, 2012, January 23, 2012 and February 9, 2012.

Staff has made many presentations to community groups regarding water system challenges and the Surface Water Supply Project.

Posting of the City Council Agenda.

#### **Alternative Courses of Action**

- 1. Receive the February 2012 Comprehensive Water Rate Study and set April 17, 2012 as the Public Hearing date for the proposed water rate increases.
- 2. Do not set April 17, 2012 as a Public Hearing for the proposed water rate increases and direct staff how to proceed.

#### **Recommendation for Action**

Staff recommends that the City Council approve Alternative No. 1.

Prepared by: Lynn Johnson Sr. Management Analyst

Reviewed by: Greg Meyer Public Works Director

Reviewed by: Kimberly McKinney Finance Officer

Kevin O'Rourke Interim City Manager

Attachment: 2012 Comprehensive Water Rate Study

Draft Final Report City of Woodland

# Comprehensive Water Rate Study February 2012





February 9, 2012

Ms. Kimberly McKinney Finance Officer City of Woodland 300 First Street Woodland, California 95695

**D**R

#### Subject: City of Woodland Comprehensive Draft Final Water Rate Study

Dear Ms. McKinney:

HDR Engineering, Inc. (HDR) is pleased to present the draft final report on the comprehensive water rate study conducted for the City of Woodland (City). A key objective in developing the City's comprehensive water rate study was to develop a financial plan and rates that generate sufficient revenue to fund the operating and capital needs of the water utility, specifically the impacts of meeting the funding requirements of the surface water project. A second objective of this study was to determine the appropriateness of the current rates by conducting a cost of service analysis and reviewing the structure of the rates. Finally, rate structures were developed to collect the target revenue levels based on the results of the study. This report outlines the approach, methodology, findings, and conclusions of the comprehensive rate study process.

This report was developed utilizing the City's accounting, budget documents, capital improvement plan, surface water design costs, and customer characteristics. HDR has relied on this information to develop our analyses that form our findings, conclusions, and recommendations. At the same time, this study was developed utilizing generally accepted water rate setting principles established by the American Water Works Association (AWWA). The conclusions and recommendations contained within this report are intended to provide a financial plan that meets the operating and capital needs of the City's water utility. Finally, this report provides the basis for developing and implementing rates that are cost-based, defensible, and equitable to the City's customers.

We appreciate the assistance provided by City staff in the development of this study. More importantly, we appreciate working with City of Woodland's staff, management, Water Rate Advisory Committee (WRAC), and City Council on this project.

Sincerely yours,

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Shawn Koorn Associate Vice President HDR Engineering, Inc.

HDR Engineering, Inc.



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### Introduction

HDR Engineering (HDR) was retained by the City of Woodland (City) to perform a comprehensive water rate study. The purpose of this rate study update was two fold. The first step in the analysis was to determine the adequacy of the existing water rates based on current and projected O&M costs and recent updates to the financing plan related to the Surface Water project. Secondly, at the completion of the prior rate study the Water Rate Advisory Committee (WRAC) has requested that current rates and rate schedules be reviewed as additional City customers are metered.

Since the completion of the previous rate study the City has installed meters on almost all customers, the exceptions are those with complications where the City is working with the property owners to determine the best plan of action. In addition, approximately one third of the customers have been billed a metered rate for one year, another one third of the customers received sample bills and are currently billed a metered rate, and the final one third of the customers will receive sample bills in the near future and will be billed a metered rate after the sample billing process.

This section of the report will provide a brief overview of the analysis undertaken for the water rate study update as well as provide a summary of the conclusions and recommendations.

# **Overview of the Rate Study Process**

A comprehensive rate study typically utilizes three interrelated analyses to address the adequacy and equity of a utility's rates. These three analyses are a revenue requirement analysis, a cost of service analysis, and a rate design analysis.



Each of the above analyses was completed for the City water rate study update. The analysis is specifically tailored to the City's chart of accounts, customer characteristics, and rate schedules.

# Key Water Rate Study Results

A comprehensive review of the City's water rates was undertaken. The utility was financially evaluated on a stand alone basis. That is, no subsidies between the City's other utilities, or funds, should occur. By viewing the water utility on a stand alone basis, the need to adequately fund both O&M and capital infrastructure must be balanced against the rate impacts to customers.

Based on the technical analysis undertaken as part of this study, the following findings, conclusions, and recommendations were noted.

- A revenue requirement analysis was developed for the City for Fiscal Years (FY) 2012 2021. However, the focus of the study was on FY 2012 through FY 2016.
- **Rates are proposed to be implemented in January of each year, starting January 2013.**
- With the previously adopted revenue adjustment of 20% in July 2012, a revenue transition plan was developed to begin implementing a new series of revenue adjustments in January of 2013.
- Multiple revenue transition plans were presented to the WRAC and staff. The recommended transition plan is annual adjustments of 17.0% in January of each year for 2013 through 2016.
- Total local water capital projects for the time period of FY 2012 FY 2016 total approximately \$13.5 million. Local capital projects will be funded through a combination of previously issued long-term debt, additional long-term debt, reserves, and rates.
- Surface Water Project (SWP) capital projections for FY 2012 FY 2016 total approximately \$144.9 million. Projects are funded through new long-term debt issues.
- Capital costs associated with the SWP assume the City of Davis participation.
- Minor cost of service differences exist between the various classes of service. Given the overall level of proposed revenue adjustments, lack of metered data for <u>all</u> customers, along with a recommendation from the WRAC to implement across the board adjustments, no cost of service changes are proposed at this time.
- The sizing of the rate structure blocks was reviewed and recommended to be adjusted for the next rate implementation period.
- Proposed rates were developed for FY 2013 through FY 2016 using the proposed January implementation schedule.
- In FY 2016, the City should review the need for additional revenue adjustments. This timing will also coincide with the completion of the surface water project construction and rates can be revised to reflect any changes in the construction costs or O&M projections for the surface water project.

# **Summary of the Revenue Requirement Analysis**

A revenue requirement analysis sums the utility's operating and capital expenses and compares it to the total revenues of the utility. The basis for the operating expenses is the City's Fiscal Year (FY) 2012 budget. Future years operating expenses were escalated to reflect assumed inflationary figures by cost category (salaries, benefits, materials and supplies, etc.). In addition to the current budget expenses also included within the operating expenses are

increases for future positions and known additional operating expenses. These additional operating expenses were based on the City's long range planning documents. In some cases, these expenses were one time expenses and were not escalated into future years. While operational savings will most likely be achieved on the well system once the surface water project is operational, the addition of new distribution storage tanks will also require additional maintenance that is not incurred at the current time. Therefore, the water wells and tanks O&M costs are expected to remain constant in future projections only increasing due to assumed inflation. The next rate study the City performs will review this issue in more detail, which would be recommended in FY 2017 once the surface water project is constructed.

Along with funding annual operating expenses, an important aspect of the water revenue requirement is the funding of the local capital improvement plan and the Surface Water Project. The City anticipates funding for these projects will be from a combination of long-term debt financing, reserves, rates, and connection fees. A key aspect of the local capital improvement funding is maintaining an adequate level of rate funded capital. A general rule of thumb is to fund an amount greater or equal to annual depreciation expense. In this way, the City is funding the replacement of depleted infrastructure on an annual basis. For the City's analysis, it was determined that during the time period reviewed annual depreciation levels would not be reached given the impact on rates and the expenditures related to the surface water project. Therefore, it was determined that the City would fund one million dollars per year for renewal and replacement projects through rates. Any additional funding needs would be financed through long-term debt. For the surface water project it is assumed that it will be funded entirely through long-term debt. Provided below in Table ES-1 is a summary of the local capital improvement funding analysis followed by Table ES-2 a summary of the surface water project funding plan.

Table ES – 1 Summary of the Local Capital Funding Plan (\$000's)										
	FY	FY	FY	FY	FY	FY OO17	FY	FY	FY	FY
	2012	2013	2014	2015	2010	2017	2018	2019	2020	2021
Local Capital Improvements										
Capital Projects	\$2,500	\$2,564	\$757	\$3,948	\$3,767	\$2,531	\$2,670	\$4,474	\$972	\$932
Transfer To/From Reserves	0	<u> </u>	233	0	0	0	0	0	28	68
Total Local Capital Improvements	\$2,500	\$2,590	\$990	\$3,948	\$3,767	\$2,531	\$2,670	\$4,474	\$1,000	\$1,000
Less Funding Sources										
Existing 2011 Bond Proceeds	\$1,700	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MPFP Fees	0	0	0	0	0	0	0	0	0	0
New Debt Service	0	0	0	<u>2,948</u>	2,767	<u>1,531</u>	<u>1,670</u>	3,474	_0	0
Total Funding Sources	\$1,700	\$1,600	\$0	\$2,948	\$2,767	\$1,531	\$1,670	\$3,474	\$0	\$0
Rate Funded Capital Improvements	\$800	\$990	\$990	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

As shown in Table ES-1 the annual rate funded capital remains at \$1 million per year starting in FY 2015. At the completion of the surface water project the City should consider increasing the annual level of rate funded capital to meet future renewal and replacement needs.

Provided below in Table ES-2 is a summary of the surface water funding plan.

Table ES - 2   Summary of the Surface Water Funding Plan (\$000's)										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
		2010			2010		2010	2013	2020	
Surface Water Capital	\$13,300	\$18,408	\$50,943	\$45,557	\$16,729	\$14,722	\$1,518	\$658	\$684	\$712
Less Funding Sources										
Existing 2011 Bond Proceeds	\$4,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Debt Service	9,000	<u> 18,408</u>	<u>50,943</u>	45,557	16,729	<u>14,722</u>	<u>1,518</u>	658	684	712
Total Funding Sources	\$13,300	\$18,408	\$50,943	\$45,557	\$16,729	\$14,722	\$1,518	\$658	\$684	\$712
Rate Funded Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

As shown in the Table ES-2 the entire surface water project is being funded through long-term debt.

Based on the current, and projected, operating expenses combined with the capital funding plans a revenue requirement can be developed. Provided below in Table ES-3 is a summary of the water revenue requirement developed for the City.

			т	able ES -	3					
	Summary of Water Utility Revenue Requirement (\$000's)									
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Sources of Funds Calculated Rate Revenues	\$10.356	\$10.418	\$10.480	\$10.543	\$10.648	\$10.755	\$10.863	\$10.971	\$11.081	\$11.214
Miscellaneous Revenues	20	20	20	20	20	20	20	20	20	20
Total Sources of Funds	\$10,376	\$10,438	\$10,501	\$10,563	\$10,669	\$10,775	\$10,883	\$10,992	\$11,101	\$11,234
Applications of Funds										
Total O&M Expenses <sup>[1]</sup>	\$5,910	\$6,364	\$6,571	\$6,844	\$7,233	\$7,448	\$7,811	\$8,151	\$8,513	\$8,895
Capital Funded Through Rates	800	990	990	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Debt Service - Existing	324	324	1,086	612	612	474	474	474	474	474
Debt Service - New	0	0	0	<u>    140  </u>	309	404	<u> </u>	<u> </u>	796	<u> </u>
Total Revenue Requirement w/o SWP	\$7,034	\$7,678	\$8,647	\$8,596	\$9,154	\$9,326	\$9,801	\$10,421	\$10,783	\$11,164
Surface Water Project O&M Expenses	\$0	\$0	\$0	\$0	\$3,861	\$6,205	\$6,453	\$6,711	\$6,980	\$7,259
Annual Surface Water Debt Service	1,445	1,786	1,979	5,877	8,638	9,719	10,592	12,891	13,302	13,299
Less SWP Fees	(229)	(229)	<u>(229)</u>	(229)	(382)	(382)	(382)	(382)	<u>(382)</u>	(459)
Total SWP Revenue Requirement	\$1,216	\$1,557	\$1,749	\$5,647	\$12,116	\$15,542	\$16,663	\$19,220	\$19,899	\$20,099
Total Revenue Requirement w. SWP	\$8,250	\$9,235	\$10,396	\$14,243	\$21,270	\$24,868	\$26,464	\$29,641	\$30,682	\$31,264
Transfers to Reserves	\$2,126	\$4,349	\$5,590	\$4,568	\$956	(\$301)	(\$907)	(\$3,055)	(\$3,025)	(\$2,437)
Net Revenue Requirement w. SWP	\$10,376	\$13,584	\$15,985	\$18,811	\$22,226	\$24,567	\$25,557	\$26,586	\$27,656	\$28,827
Cumulative Balance/(Deficiency) of Funds Without a Rate Increase	\$0	(\$3,146)	(\$5,485)	(\$8,248)	(\$11,557)	(\$13,792)	(\$14,674)	(\$15,594)	(\$16,555)	(\$17,593)
Cumulative Adjust. as % of Rate Revenues	0.0%	30.2%	52.3%	78.2%	108.5%	128.2%	135.1%	142.1%	149.4%	156.9%

[1] O&M related to the water wells and tanks will be revisited in FY 2017when the surface water project is on line to revise the difference in the well pumping costs when surface water is operating.

It is important to note the annual deficiencies in the Table ES-3 are cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years. The projected time period was over FY 2012 through FY 2021; however, the focus of the rate study is to review a five-year time period of FY 2012 through FY 2016. If no revenue adjustments are implemented, over the next 10 year time period, revenues will need to be increased by approximately \$17.6 million to adequately and properly fund the City's water utility O&M and capital infrastructure needs. It should be noted that this level of revenue is necessary to support the assumed level of long-term debt financing and meet the funding requirements imposed by the bonding community.

To implement the needed adjustments, a revenue transition plan was developed. The revenue adjustments are primarily the result of funding local O&M and capital improvements as well as the Surface Water Project and the resulting debt service. Several alternative revenue transition plans were developed and discussed with staff and the WRAC. In addition, HDR worked closely with the City's Financial Advisor (FA) to develop the long-term debt financing plan. In discussion with the WRAC, City staff, and the City's FA, a four-year revenue transition plan has been developed and recommended for implementation.

In addition to the development of the revenue transition plan, a key discussion was the timing of the rate implementation. Generally it is recommended that rate proposals be implemented in winter billing months. This is done for two reasons. First, it is a period in which the customer's bills are typically the lowest and therefore result in the least amount of bill increase (i.e., no summer watering). Secondly, this allows sufficient time for the City to provide information and outreach to the customers of the rate impacts as a result of the proposed rates. In discussion with City staff and the WRAC it is proposed that the rates are implemented in January of each year. The first proposed revenue adjustment will occur on January 1, 2013, followed by annual increases at the start of each year (January 1) during the next three-year period. Provided in Table ES-4 is the proposed water utility revenue transition plan for the projected time period.

Table ES – 4							
Water Utility -Revenue Transition Plan							
July 1, January 1, January 1, January 1, January 1, 2012 2013 2014 2015 2016							
Proposed Revenue Adjustment 1   20.0%   17.0%   17.0%   17.0%							

[1] The July 1, 2012 revenue adjustment has been adopted by the City Council.

It is important to note that the proposed revenue transition plan does not imply that each customer will receive the same percentage increase in their bill. As discussed in the rate design section of the Executive Summary and later sections in the report, the bill impacts will vary from customer to customer as a result of the proposed consumption rate structure changes, the proposed fixed meter charge adjustments, and each individual customer's actual consumption.

Based on the revenue requirement analysis developed, HDR recommends the City increase the overall revenue levels of the water utility at this time. After designing multiple transition alternatives for the City and WRAC to review, it was determined that annual revenue adjustments of 17.0% each year beginning January 1, 2013 through January 1, 2016.

# Summary of Cost of Service Analysis

A water cost of service analysis determines the equitable allocation of the water revenue requirement to the various customer classes of service. The objective of the water cost of service analysis is different from determining the revenue requirement. A revenue requirement analysis determines the utility's overall financial needs, while the cost of service analysis determines the fair and equitable manner to collect that revenue requirement.

The basis for the allocation of costs between the various customer classes of service is outlined in the AWWA M1 Manual. The methodology results in the classification and allocation of costs based on each customer class's proportional share of the average day needs, peak day needs, customer related needs, and fire protection related needs.

The development of customer classes of service is generally based on the current rate schedules. These generally take the form of residential, multi-family, commercial, irrigation, and industrial. However, the City also has a large user class of service. This customer uses significant amounts of water on a daily basis and does not have a large peak use. For that reason, they are included in a separate class of service to represent the economies of scale from large water purposes.

For this study the industrial customers were separated out from the commercial class of service, in the prior study this customer class was included with the commercial class of service. This was done to review the cost impacts that this customer may place on the system. Moving forward the City may want to set up separate rate schedules for these various customer classes of service to provide an appropriate price signal as to what their costs are on the system. At this time it is not proposed that separate rates be developed for each individual class of service. Rather, this analysis provides information to City staff in making future rate schedules, and adjustments, as further customer data becomes available (i.e., additional years of consumption data). A summary of the water utility cost of service analysis for FY 2012 is shown in Table ES-5.

Table ES - 5Summary of the FY 2012 Cost of Service Analysis (\$000s)						
Class of Service	Present Rate Revenues	Allocated Costs	\$ Difference	% Difference		
Single Family	\$6,336	\$8,757	(\$2,420)	38.2%		
Multi-Family	1,126	1,296	(171)	15.2%		
Commercial	1,185	1,376	(190)	16.1%		
Institutional	612	827	(215)	35.2%		
Industrial	49	54	(5)	9.6%		
Large User	439	445	(6)	1.4%		
Landscape	671	809	(138)	20.6%		
Total	\$10,418	\$13,564	(\$3,146)	30.2%		

The cost of service analysis results indicate minor cost of service differences between the customer classes of service. A simple guideline in dealing with cost of service results is that a customer class is paying their fair allocation of costs if the costs of service results for that customer group are within  $\pm 5\%$  of the overall adjustment. This range of values is used as the

cost of service is based on one year of consumption data, expenses, and other customer characteristics.

When reviewing Table ES-5 it would appear that minor cost of service adjustments could be made to the various customer classes of service. However, it is not recommended that the results shown in Table ES-5 be implemented at this time for a couple of reasons. First, the development of the cost of service is based on the average and peak day needs of the City's customers. Currently the City does not have metered consumption data for all its customers, specifically only one year of metered data for approximately one third of the residential customers. As a result estimates were used in the development of the cost of service analysis for total consumption. Given this lack of data the cost of service may not reflect the results that would be seen when all customers are metered and the analysis is updated. Second, this is the first cost of service study completed where the institutional and industrial customers are separated out into their own customer classes, and customer may change their patterns given the level of the proposed revenue adjustments.

As noted previously, the City could begin to move towards rates by class of service noted in Table ES-5, but maintain the same rate structure at this time. In this way, future rate analyses could begin to refine the rates by class of service to reflect the costs imposed by each customer class.

### Summary of the Rate Designs

The final step of the comprehensive water rate study process is the design of water rates to collect the desired levels of revenue, based on the results of the revenue requirement and cost of service analysis. Based on limited metered data and proposed revenue adjustments to begin in January 2013, no cost of service adjustments are recommended at this time. Therefore, the proposed revenue adjustments were applied equally among each customer class of service.

At this time the priority of the City is to generate an adequate level of funding for the water utility operating and capital needs. Presently the City has four rate schedules; one for residential customers, one for multi-family, commercial, institutional, and industrial customers, one for large users, and one for landscape customers. The residential customers are currently charged either a fixed flat rate based on lot size or a fixed meter charge based on meter size plus a three-tiered consumption rate. There are also two types of charges for the nonresidential customers, flat rate and metered. The flat rate customers are charged a simple fixed flat rate each month. The metered customers are charged a fixed meter rate which varies by meter size and a uniform consumption charge. The multi-family, commercial, institutional, and industrial customers have the same uniform charge; large user customers and landscape customers have a separate uniform rate. Presented below in Table ES-6 is a summary of the adopted water rate schedules.

Table ES Present Wate	- 6 r Rates	
Customer Class	July 1, 2011	July 1, 2012
Flat Rate Customers		
Residential		
<5,000 Square Feet	\$34.30	\$41.15
5,000 - 10,000 Square Feet	42.35	50.80
>10,000 Square Feet	50.05	60.05
Non-Residential	\$34.60	\$41.50
Metered Customers		
All Customer Classes by Meter Size		
<sup>3</sup> /4" – 2"	\$20.00	\$24.00
3"	37.60	45.10
4"	62.60	75.10
6"	125.00	150.00
Consumption (per CCF) Residential		
0 - 12 CCF	\$1.25	\$1.50
13 - 20 CCF	1.50	1.95
Above 20 CCF	1.90	2.55
Multi-Family. Commercial. Institutional &		
Industrial	\$2.15	\$2.35
Large User	\$2.10	\$2.30
Landscape	\$2.35	\$2.80

Note: 1 CCF = 100 cubic feet (cf) = 748 gallons

As can be seen in Table ES-6 the present rates show the flat rate customer charges and the metered charges for each customer class. All customers are scheduled to be metered by the end of FY 2013 and will no longer have a flat rate customer charge. For the metered customers, meter rates vary by size and are the same for each customer class.

Key to the rate designs was a discussion on the appropriate level of revenue collected through the fixed vs. consumption charge, billing unit definitions, and the sizing of the tiers for the residential rate structure. Several discussions with City staff and the WRAC addressed both issues and several alternatives were provided for review.

The level of revenues collected through the fixed and consumption charges is essentially a policy decision that will allow the rate structure to meet the City's goals and objectives. Currently, the City collects approximately 46% of its <u>metered</u> residential revenue through the fixed meter base rate charges. While some conservation goals would suggest a lower proportion of revenues to be collected through the fixed meter base rate charges, it is important to remember that City customers are still transitioning to a metered rate and the higher fixed charge allows for a smoother transition to metered rates and revenue stability during this time of transition. Several alternative rate designs were provided to City staff and the WRAC with various levels of fixed vs. consumption levels. In the end, primarily to minimize rate impacts and for the transition to metered rate structures. During the next rate

study the City can review this assumption and determine if it still meets the current rate design goals and objectives.

In discussion with the WRAC it determined that instead of reporting the billed units in ccf (hundred cubic feet), it would be reported in cf (cubic feet). This is how the meters record the units and it is adjusted for billing and on customer bills. The WRAC felt that it would be a start in simplifying the customer bills and help with customer understanding. It should be noted that the units for billing are not critical to the process. That is whether the City bills in ccf, cf, or gallons, the important aspect is that the consumption charge reflect those units. Given this discussion, the proposed rates are shown in cf in the following tables.

The sizing of the residential tiers was also discussed and several alternatives developed. HDR provided a review, and summary, of the available consumption data to provide a recommendation to City staff and the WRAC on the sizing of the tiers. The proposed adjustments to the second and third tiers of the residential rate structure reflect the actual metered data analysis for residential customers and future customers connecting to the system. Members of the WRAC were concerned of the sizing of the tiers and the impacts it may have on conservation and customer bills. Given the discussion with staff and the WRAC it is recommended that the City adjust the size of the second and third tiers, to include up to 3,000 cf in the second tier and over 3,000 cf in the third tier, but monitor the consumption in each tier and revise them as necessary in future rate proposals.

Presented below are the proposed rates for the proposed revenue transition plan. The proposed annual revenue adjustments are 17.0% per year assuming a January 1st implementation. The annual revenue adjustments are applied to the overall level of rate revenue to be collected. The residential consumption charge tiers were adjusted to capture the most recent metered, and projected, usage patterns for the residential customer class. Table ES-7 shows the proposed residential rates for the four year revenue transition period.

Table ES – 7 Proposed Residential Water Rates					
Customer Class	January 2013	January 2014	January 2015	January 2016	
Flat Rate Customers					
<5,000 SF	\$50.95	N/A	N/A	N/A	
5,000 - 10,000 SF	62.90	N/A	N/A	N/A	
>10,000 SF	74.35	N/A	N/A	N/A	
Metered Customers					
<sup>3</sup> /4" - 2"	\$28.75	\$33.00	\$38.75	\$45.25	
3"	54.00	62.00	72.80	85.10	
4"	89.95	103.30	121.30	141.60	
6"	179.70	206.30	242.20	282.80	
Consumption (per CF)					
0 - 1,200 CF	\$0.0191	\$0.0219	\$0.0264	\$0.0315	
1,201 - 3,000 CF	0.0248	0.0283	0.0341	0.0406	
Above 3,000 CF	0.0325	0.0371	0.0447	0.0536	

As seen in Table ES-7, the residential second and third consumption tiers change from the existing 2,000 cf to the proposed 3,000 cf. This adjustment was in an attempt to reflect more accurately the usage patterns for the residential customers between indoor, outdoor, and excessive use. A typical residential customer currently uses approximately 1,700 cf a month on an annual average, approximately 1,200 cf in the winter and 2,000 cf in the summer.

However, given that the typical residential customer consumption is also based on a projection of un-metered consumption, it is reasonable to assume that once customers are metered the City will see additional conservation on a per customer basis over the next several years. In the development of the rates the analysis has assumed conservation savings in each year. These conservation savings are partly a result of metering all customers, and partly as a result of customer response to higher bills (price elasticity). Given the proposed rates in Table ES-7, and the assumed conservation savings Table ES-8 provides a summary of the typical customer's bill.

Table ES – 8 Typical Residential Monthly Water Bill					
	July 2012	January 2013	January 2014	January 2015	January 2016
Typical Customer Average Monthly Consumption - CF	1,700	1,700	1,600	1,600	1,500
Calculation of the Monthly Bill Meter Charge Tier 1 (Tier 1 Rate X 1,200 cf) Tier 2 (Tier 2 Rate X 500/400/300 cf) Proposed Monthly Bill	\$24.00 18.00 <u>9.75</u> \$51.75	\$28.75 22.92 <u>12.40</u> \$64.07	\$33.00 26.28 <u>11.32</u> \$70.60	\$38.75 31.68 <u>13.64</u> \$84.07	\$45.25 37.80 <u>12.18</u> \$95.23

As can be seen from Table ES-8 the monthly rates will increase to just over \$95.00 for the typical customer assuming conservation. This level of assumed conservation has been incorporated into the development of the proposed rate designs. In reference to Table ES-8, in the winter period the bill will be less, and in the summer period the bill may be greater depending on specific customer consumption.

The City also provides water service to non-residential customers. The non-residential rates also reflect the proposed increase of 17.0% annually during the revenue transition period. The meter charges are the same for the non-residential customers as the residential customers. However, the non-residential customers are charged a uniform rate. That is, a rate that remains the same regardless of the amount of consumption. Similar to the residential rate structure the proposed rates are shown in cf rather than ccf. Table ES-9 provides proposed rates for all the non-residential customer class.

Proposed N	Table ES – 9 Proposed Non-Residential Water Rates					
Customer Class	January 1, 2013	January 1, 2014	January 1, 2015	January 1, 2016		
Flat Rate Customers						
Non-Residential	\$50.36	N/A	N/A	N/A		
Metered Customers						
<sup>3</sup> /4" – <b>2</b> "	\$28.75	\$33.00	\$38.75	\$45.25		
3"	54.00	62.00	72.80	85.10		
4"	89.95	103.30	121.30	141.60		
6"	179.70	206.30	242.20	282.80		
Consumption (per CF) Multi-Family, Commercial, Industrial,						
& Institutional	\$0.0286	\$0.0329	\$0.0392	\$0.0466		
Large User	0.0277	0.0324	0.0380	0.0445		
Landscape	0.0325	0.0371	0.0447	0.0536		

As can be seen the rate structure did not change, the uniform rate is maintained, only the level of rates was adjusted to collect to meet the overall target revenue levels for each year. As mentioned previously, rates will be implemented each year beginning January 1<sup>st</sup>. The revenue transition plan assumes an overall revenue target of 17.0% annually over the revenue transition period.

# Summary of the Water Rate Study

This completes the analysis for the City's water utility. It is recommended that overall revenues be increased annually by 17.0% each January starting in 2013 and ending in 2016. A full and complete discussion of the development of the comprehensive water rate study and the proposed revenue adjustments can be found in following sections of this report.



### 1.1 Introduction

The City of Woodland (City) retained HDR Engineering, Inc. (HDR) to perform a comprehensive rate study for its water utility. A comprehensive rate study determines the adequacy of the existing water rates and provides the basis for adjustments to meet the City's future operating and capital needs. Rates set too low may result in insufficient funds to maintain system integrity. The study provides a rational basis for making adjustments to the level of revenues; as well as, addressing the fairness and equity of current rates between the various customer classes of service. This report describes the methodology used to analyze the City's water rates and summarizes the findings, conclusions and recommendations of this study.

# **1.2** Overview of the Rate Study Process

This comprehensive study consists of three interrelated analyses performed for the water utility. Figure 1-1 provides an overview of these analyses.



A revenue requirement analysis is concerned with the overall funding sources and expenses of the utility. From this analysis, a determination can be made as to the overall level of revenues needed to prudently fund the utility. Next, a cost of service analysis is performed to equitably allocate the revenue requirements to the various types of customers served (e.g., residential, commercial, etc.). Finally, once an overall level of revenues is determined and an equitable allocation of those costs, the last step of the rate study process is the design of rates to collect the appropriate level of revenues while considering the other rate design goals and objectives of the utility (e.g., revenue stability, conservation, etc.). As a part of this study, HDR developed each of these analyses to analyze the City's current water rates. In developing these analyses, "generally accepted" cost of service and rate setting techniques were utilized and then tailored to specifically reflect the City's water system, customers and their usage characteristics.

# 1.3 Report Organization

This report is organized as follows:

- Section 2 provides an overview of the utility rate setting process.
- Section 3 reviews the revenue requirement analysis.
- Section 4 reviews the cost of service analysis.
- Section 5 reviews the rate design analysis.

A technical appendix is attached at the end of the report which provides the technical analyses used in the preparation of this report.

### 1.4 Summary

This report will review the comprehensive water rate analysis prepared for the City. This report has been developed utilizing generally accepted water rate setting methodologies. The next section of the report will provide a brief overview of the general rate setting process that was used to set water rates for the City.



### 2.1 Introduction

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

# 2.2 Generally Accepted Rate Setting Principles

As a practical matter, there should be a general set of principles around which rates are set. These guiding principles may be items such as setting rates that are cost-based, etc. These types of principles may be referred to as "global principles" since they should be utilized by all utilities (e.g., water, sewer, solid waste, etc.) in the development of their rates.

Provided below is a brief listing of the global principles around which the City should consider setting its utility rates:

- Cost-based, equitable, and set at a level that meets the utility's full revenue requirement
- Easy to understand and administer
- Designed to conform with generally accepted rate setting techniques
- Stable in their ability to provide adequate revenues for meeting the utility's financial, operating, and regulatory requirements
- Established at a level that is stable from year-to-year from a customer's perspective

These guiding principles will be utilized within this study to help develop water rates that are cost-based and equitable.

### 2.3 Types of Utilities

Utilities are generally divided into two types:

Public utilities are usually owned by a city, county, or special district, and are theoretically operated at zero profit. A public utility is locally owned since its customers are also its owners. As a point of reference, the City's water utility is a public utility.

"Public Utilities are... theoretically operated at zero profit. As a point of reference, the City's water utility is a public utility."

Public utilities are capitalized or financed by issuing debt and soliciting funds from customers through direct capital contributions or user rates. Public or municipal utilities are typically exempt from state and federal income taxes. A publicly elected city council or board of trustees usually regulates public utilities.

Private utilities are "for profit" enterprises and are owned by a private company and/or stockholders. The shareholders are, in essence, the owners of the private utility. Therefore, the owners of a private utility may not be customers or local citizens, but rather numerous individuals or shareholders spread across the United States.

A private utility is capitalized by issuing stock to the general public. Private utilities are taxable entities. Given their for profit status, their rates and operations are generally regulated by a state public utility commission or other regulatory body.

The analysis developed herein has been based on the methodology generally utilized by a municipal or public water utility.

### 2.4 Determining the Revenue Requirement

Because public and private utilities have very different administrative and financial characteristics, their methods differ for determining revenue requirements and setting rates.

#### 2.4.1 Public Utilities

Most public utilities use the "cash basis" approach for establishing their revenue requirement and setting rates. This approach conforms to most public utility budgetary requirements and the calculation is easy to understand. A public utility:

- Totals its cash expenditures for a period of time to determine required revenues.
- Adds operation and maintenance (O&M) expenses to any applicable taxes and/or transfer payments to determine total operating expenses. Operation and maintenance expenses include the materials, electricity, labor, supplies, etc. needed to keep the utility functioning.
- Calculates capital costs by adding debt service payments (principal and interest) to capital improvements financed with rate revenues. In lieu of including capital improvements financed with rate revenues, a utility sometimes includes depreciation expense to stabilize annual revenue requirement.

Under the "cash basis" approach to accounting, the sum of the capital and operating expenses equals the utility's revenue requirement during any period of time (see Table 2-1).

Note that the two portions of the capital expense component (debt service and capital improvements financed from rates) are necessary under the "cash basis" approach because utilities generally cannot finance all their capital facilities with long-term debt. An exception occurs if a public utility provides service to a wholesale or contract customer. In this situation, a public utility could use the "utility basis" approach (see Table 2-1) to earn a fair return on its investment.

	Table 2 – 1 Cash versus Utility Basis Comparison						
	Cash Basis			Utility Basis (Accrual)			
+	O&M Expense		+	O&M Expense			
+	Taxes or Transfer Payments		+	Taxes or Transfer Payments			
+	Capital Improvements Financed with Rate Revenues (≥ Depreciation Expense)		+	Depreciation Expense			
+	Debt service (Principal + Interest)		+	Return on Investment			
=	Total Revenue Requirement		=	Total Revenue Requirement			

#### 2.4.2 Private Utilities

Most private utilities use a "utility basis" or accrual approach for establishing revenue requirement and setting rates (see Table 2-1). A private utility typically:

- Totals its O&M expenses, taxes, and depreciation expense for a period of time. Depreciation expense is a means of recouping the cost of capital facilities over their useful lives and generating internal cash.
- Adds a fair return on investment.

Private utilities must pay state and federal income taxes along with any applicable property, franchise, sales, or other form of revenue taxes. The return portion of this type of revenue requirement pays for the private utility's interest expense on indebtedness, provides funds for a return to the utility's shareholders in the form of dividends, and leaves a balance for retained earnings and cash flow purposes.

In summary, a revenue requirement analysis provides a comparison between the current sources of funds and the expenses of the utility. The analysis provides an overall measure of the adequacy of the utility's existing rates. In contrast to this, the next analytical step is a cost of service which attempts to equitably allocate the revenue requirement to the various customer groups served by the utility.

# 2.5 Analyzing Cost of Service

After the total revenue requirement is determined, it is equitably allocated to the users of the service. The allocation, usually analyzed through a cost of service study, reflects the cost relationships for producing and delivering services.

A cost of service study requires three steps:

- 1. Costs are *functionalized* or grouped into the various cost categories related to providing service (e.g., source of supply, treatment, transmission, distribution, etc.). This step is largely accomplished by the utility's accounting system.
- 2. The functionalized costs are then *classified* to specific cost components. Classification refers to the arrangement of the functionalized data into cost components. For example, a water utility's costs are typically classified as commodity (average day), capacity (peak day), fire protection, and/or customer-related.
- 3. Once the costs are classified into components, they are *allocated* to the customer classes of service (e.g., residential, multi-family, commercial). The allocation is based on each customer class' relative contribution to the cost component. For example, customer-related costs are allocated to each class of service based on the total number of customers in that class of service. Once costs are allocated, the required revenues for achieving cost-based rates can be determined.

In summary, the cost of service equitably allocates the revenue requirement to each customer class of service based upon that customer group's specific facility requirements and usage characteristics. This allocation of total revenue requirements (costs) results in an equitable assignment of costs to each customer group for purposes of designing rates.

# 2.6 Designing Rates

Rates that meet the utility's objectives are designed based on the results of the revenue requirement and cost of service analyses. This results in rates that are cost-based and equitable to the City's customers. However, rate design may also consider factors, other than cost of service. These other rate design considerations may include items such as ability to pay, continuity of past rate philosophy, economic development, ease of administration, and customer understanding.

In designing rates, consideration is given to both the level and the structure of the rates. Level refers to the amount of revenue to be collected from the rates design, while structure is the way in which it is collected via the fixed and consumption charges of the rate design. Multiple options or alternatives exist for the structure of the rate design.

# 2.7 Economic Theory and Rate Setting

One of the major justifications for a comprehensive rate study is founded in economic theory. Economic theory suggests that the price of a commodity must roughly equal its cost if equity among customers is to be maintained. This statement's implications on utility rate designs are

significant. For example, a water utility usually incurs capacity (peak day)-related costs in meeting its peak day requirements. It follows that the customers who cause maximum peak day demands should pay for those demand-related facilities in proportion to their contribution to maximum demands. Emphasis on seasonal and marginal cost-based utility rates embraces this economic concept. When costing and pricing techniques are refined, consumers have a more accurate picture of what the commodity costs to produce and deliver. This price-equals-cost concept provides the basis for the subsequent analysis and comments.

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

### 2.8 Summary

This section of the report has provided a brief introduction to the general principles, techniques, and economic theory used to set water rates. These principles and techniques will become the basis for the City's analysis. The next section will review the development of the City's water revenue requirement analysis.





# **Development of the Revenue Requirement**

### 3.1 Introduction

This section describes the development of the revenue requirement analysis for the City's water utility. The revenue requirement analysis is the first analytical step in the comprehensive water rate study process. This analysis determines the adequacy of the City's overall water rates. From this analysis, a determination can be made as to the overall level of water rate adjustment needed to provide adequate and prudent funding for both operating and capital needs. One of the main objectives of a water rate study is to develop fair and equitable rates while attempting to minimize the impacts to the utility's customers.

In developing the water revenue requirement, it was assumed the utility must financially "stand on its own" and be properly funded. As a result, the revenue requirement as developed herein assumes the full and proper funding needed to operate and maintain the system on a financially sound and prudent basis.

Provided below is a detailed discussion of the development of the revenue requirement analysis for the City's water utility and the key steps in that analysis. "... the revenue requirement as developed herein assumes the full and proper funding needed to operate and maintain the system on a financially sound and prudent basis."

# **3.2 Determining the Time Period and Approach**

The first step in calculating the revenue requirement for the water utility was to establish a time frame for the revenue requirement analysis. For this study, the revenue requirement was developed for the projected ten-year time period of Fiscal Year (FY) 2012 – FY 2021. Reviewing a multi-year time period is generally recommended in an attempt to identify any major operating or capital expenses that may be on the horizon. By anticipating future financial requirements, the City can begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates. While a ten year plan was developed the focus of this study was on the next four year period of January 2013 through January 2016. This time period also coincides with the construction of the surface water project

The second step in determining the revenue requirement for the City was to decide on the basis of accumulating costs. For the City's revenue requirement, a "cash basis" approach was utilized. The "cash basis" approach is the most commonly used methodology by municipal utilities to set their revenue requirement and was the method used in the previous rate study. Section 2 of this report provided a simple overview of the cash basis methodology. The revenue requirement developed for the City was customized to follow the City's system of accounts (budget documents). However, in general, even with these modifications, the City's revenue requirement still contains the four basic cost components of a cash basis methodology. Table 3-1 provides a summary of the "cash basis" approach used to develop the City's water revenue requirement.

#### Table 3 – 1

#### **Overview of the Water Utility Cash Basis Revenue Requirements**

- + Water Operation and Maintenance Expenses
  - ✓ Bill and Collect
  - ✓ Water Conservation
  - ✓ Water Wells and Tanks O&M
  - ✓ Water Distribution System
  - ✓ Technology Services Support
  - ✓ Operations Admin
  - Additions and Deletions
  - Capital Funded Through Rates<sup>[1]</sup>
- + Debt Service (P + I) Existing and Future
- + Surface Water O&M and Net Debt
- <u>± Transfer to Reserves</u>
- = Total Water Revenue Requirement
- Miscellaneous Revenues
- = Net Revenue Requirement (Balance Required from Rates)
- [1] Net Capital Funded Through Rates
- + Total Water Capital Improvement Projects Funding Sources Other than Rates
  - ✓ Reserves
  - ✓ Developer Contributed
  - ✓ Growth Fees (MPFP/SWS Fee)
  - ✓ Long term debt issues
- = Net Capital Improve. Funded From Rates

Given a time period around which to develop the revenue requirement and a method to accumulate the appropriate costs, the focus then shifts to the development and projection of the revenues and expenses of the City's water utility.

The primary financial inputs in this process were the City's historical billing records, adopted operating budget and capital improvement plan, and the surface water cost projections. Presented below is a detailed discussion of the steps and key assumptions contained in the development of the projections of the City's revenues and expenses.

#### 3.3 **Projection of Revenues**

The next step in developing the revenue requirement was to develop a projection of revenues. This projection includes rate revenues, at current rate levels, and other miscellaneous revenues. The purpose of projecting revenues at present rate levels is to obtain a baseline measure of the adequacy of the existing rates, before consideration of any revenue adjustments.

#### 3.3.1 **Projection of Rate Revenues**

In general, the process of projecting the rate revenues at present rate levels involved developing projected consumption/billing units for each customer group (i.e., residential, multi-family, commercial). The consumption and billing units were based on the most recent 12 month period of actual data. At the current time a majority of the City's customers are metered with approximately one third of the residential customers remaining to receive a consumption based water bill. It is assumed that all customers will be metered by the end of FY 2013.

In order to develop long-term revenue projections customer and consumption data was developed for the test period. While almost all non-residential accounts are billed a metered rate, at the time of the rate study, only one third of the residential customers were billed a metered rate. Given that not all customers are metered projections of consumption were made to project annual revenues. These assumptions were based on one year of metered data for one third of the customers, six-months of sample billing data for one third of the customers, and estimates of the consumption for the remaining one third of the residential customers. The billing units for each customer class of service were then multiplied by the applicable current rates. This method of independently calculating revenues assures the



projected revenues used within the analysis tie to the projected consumption.

A majority of the City's revenues rate are derived from residential customers. Currently, the City has five major classes of service: residential. multifamily, commercial. large and user.

landscape. However, for this study institutional and industrial customers were split out for cost of service purposes. In total, at present rates, the City is projected to receive approximately \$10.4 million in rate revenue in FY 2012. Over the planning horizon of this study, customer growth is expected to be 0.6% in FY 2013 through FY 2015 and 1.0% per year thereafter until FY 2021 when growth increases to 1.2%, resulting in projected total rate revenues of approximately \$11.2 million in FY 2021.

#### 3.3.2 Projection of Other Revenues

In addition to rate revenues, the City also receives a variety of miscellaneous revenues which include fees, licenses, & permits, shut-off notices, shut-off fees, and interest on fund balance. The utility is projected to receive approximately \$20,400 in miscellaneous revenues in FY 2012. Miscellaneous revenues are expected to remain flat over the course of the projected time period.

#### 3.3.3 Total Revenues

On a combined basis, taking into account the rate revenues along with miscellaneous revenues, the City's total projected revenues are expected to be approximately \$10.4 million in FY 2012, increasing slightly to approximately \$11.2 by FY 2021.

# 3.4 **Projection of Operation and Maintenance Expenses**

Operation and maintenance (O&M) expenses are incurred by the City to operate and maintain the existing plant in service. The costs incurred in this area are expensed during the current fiscal year and are not capitalized or depreciated.

In general, operation and maintenance expenses are grouped into a number of major functional categories (see Table 3-1). To begin the process of projecting O&M expenses over the ten-year planning horizon, escalation factors were developed. Escalation factors were

developed for the basic types of expenses the City incurs: personnel, labor, benefits – medical, benefits - other, supplies/services, materials & supplies, equipment, education & meetings, other, utilities and miscellaneous expenses. Because of the recent large escalations in medical benefit costs the escalation factor from medical benefits was assumed to be nine percent per year over the planning horizon. The other escalation factors used were in the

range of two to five percent per year, depending on the type of cost, and recent inflationary trends.

To project future O&M expenses, the first step was to determine the functional categories for purposes of projecting costs. HDR reviewed the City's FY 2012



budget and determined it contained sufficient detail to develop the revenue requirement analysis. Therefore, in developing this analysis, HDR maintained the overall functional nature of the City's system of accounts (i.e., salaries and wages, chemicals, supplies, etc.).

Given the functionalized FY 2012 0&M expenses, HDR then escalated the 0&M expenses based on the previously mentioned escalation factors. In addition to the current budget expenses also included within the operating expenses are increases for future positions and known additional operating expenses. These additional operating expenses were based on the City's long range planning documents. In some cases, these expenses were one time expenses and were not escalated into future years. While operational savings will most likely be achieved on the well system once the surface water project is operational, the addition of new distribution storage tanks will also require additional maintenance that is not incurred at the current time. Therefore, the water wells and tanks 0&M costs are expected to remain constant in future projections only increasing due to assumed inflation. The next rate study the City performs will review this issue in more detail, which would be recommended in FY 2017 once the surface water project is constructed.

Total operation and maintenance expenses for the City are projected to be approximately \$5.9 million in FY 2012. 0&M expenses are projected to increase to approximately \$8.9 million by FY 2021 primarily as a result of assumed inflation over the ten-year time period.

# 3.5 Capital Funded Through Rates

A utility typically has two basic types of capital improvement projects to consider: renewals and replacements and growth-related projects. A utility may also need to make "regulatory" or "mandated" improvements. These may be required by Federal or State legislation (e.g., Safe Drinking Water Act). The City's most recent water capital improvement plan (CIP) and surface water project costs were used to develop the capital funding analysis for the City.

An important aspect of the water revenue requirements was the funding of local capital improvements while at the same time providing adequate funds to finance the surface water project. Provided below in Table 3-2 and Table 3-3 is the summary of the local capital and surface water project funding analyses.

Table 3 – 2 Summary of the Local Capital Funding Plan (\$000's)										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY	FY 2021
	2012	2013	2014	2013	2010	2011	2010	2019	2020	2021
Local Capital Improvements										
Capital Projects	\$2,500	\$2,564	\$757	\$3,948	\$3,767	\$2,531	\$2,670	\$4,474	\$972	\$932
Transfer To/From Reserves	0	26	233	0	0	0	0	0	28	68
Total Local Capital Improvements	\$2,500	\$2,590	\$990	\$3,948	\$3,767	\$2,531	\$2,670	\$4,474	\$1,000	\$1,000
Less Funding Sources										
Existing 2011 Bond Proceeds	\$1,700	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MPFP Fees	0	0	0	0	0	0	0	0	0	0
New Debt Service	0	0	0	2,948	2,767	<u>1,531</u>	1,670	3,474	_0	0
Total Funding Sources	\$1,700	\$1,600	\$0	\$2,948	\$2,767	\$1,531	\$1,670	\$3,474	\$0	\$0
Rate Funded Capital Improvements	\$800	\$990	\$990	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

As shown in Table 3-2 the annual rate funded capital remains at \$1 million per year starting in FY 2016. Any additional capital needs are funded through long-term debt. At the completion of the surface water project the City should consider increasing the annual level of rate funded capital to meet future renewal and replacement needs when existing rate levels are adequate to increase the funding. If additional renewal and replacement capital needs are necessary revenue adjustments may be required to prudently fund those improvements. Provided below in Table 3-3 is a summary of the surface water funding plan. All surface water improvements are funded through long-term debt.

Table 3 - 3   Summary of the Surface Water Funding Plan (\$000's)										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Surface Water Capital	\$13,300	\$18,408	\$50,943	\$45,557	\$16,729	\$14,722	\$1,518	\$658	\$684	\$712
Less Funding Sources Existing 2011 Bond Proceeds New Debt Service Total Funding Sources	\$4,300 <u>9,000</u> <b>\$13,300</b>	\$0 <u>18,408</u> <b>\$18,408</b>	\$0 <u>50,943</u> <b>\$50,943</b>	\$0 <u>45,557</u> <b>\$45,557</b>	\$0 <u>16,729</u> <b>\$16,729</b>	\$0 <u>14,722</u> <b>\$14,722</b>	\$0 <u>1,518</u> <b>\$1,518</b>	\$0 <u>658</u> <b>\$658</b>	\$0 <u>684</u> <b>\$684</b>	\$0 2 <b>\$712</b>
Rate Funded Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

There are a number of different methods that may be used to fund the City's capital projects. Among the methods that may be used to finance these capital improvement projects are long-term debt, grants, growth related fees, reserves, and rates.

A general financial guideline that can be used to determine proper funding levels for rate funded capital is that, at a <u>minimum</u>, a utility should fund an amount equal to or greater than annual depreciation expenses. Annual depreciation expense reflects the current investment in the plant that is being depreciated or "losing" its useful life. Therefore, this portion of plant investment needs to be replaced to maintain the existing level of infrastructure. It must be kept in mind that, in theory, annual depreciation expense reflects an investment in infrastructure an average of fifteen (15) years ago, assuming a 30-year useful (depreciable) life. Simply funding an A general financial guideline that can be used to determine proper funding levels for rate funded capital is that, at a minimum, a utility should fund an amount equal to or greater than annual depreciation expenses."

amount equal to annual depreciation expense will not be sufficient to replace the existing or depreciated facility. Therefore, consideration should be given to funding within rates some amount greater than annual depreciation expense for renewals and replacements. Whenever possible, the City should be funding capital projects from rates in an amount that is greater than annual depreciation expense.

The City's local capital improvement plan totals approximately \$25.1 million over the ten year time period. The funding sources of these projects are assumed to be rates and long-term debt. No growth related fees (MPFP) were used to fund the local capital improvements. If the City determines that growth related fees are applicable to funding these projects they can be used to offset the annual debt service related to funding the improvements.

The capital costs for Surface Water Project totals approximately \$163.2 million over the ten year period. The funding sources for this project are assumed to be from long-term debt. The debt service for this revenue bond will be paid in part by development fees and part by rates. In this way new growth will fund its equitable share of the surface water project costs.

# 3.6 **Projection of Annual Debt Service**

Debt service relates to the principal and interest obligations of the water utility when financing capital projects with long-term debt issues. The City currently has two outstanding loans: a CEC and a ARRA Loan. The annual debt service payment for the CEC loan is approximately \$138,000 per year; however, the final payment is in FY 2016. The annual debt service payment for the ARRA loan is approximately \$473,000 per year. The City is currently anticipating additional long-term debt to fund local capital. This new long-term debt will increase the total debt service payment by about \$795,000 million by FY 2019.

In addition to funding local capital improvements the City has assumed long-term debt to fund the Surface Water Project. The additional annual debt service payment for the Surface Water Project increases annually based on the timing of the issues and will be approximately \$13.0 million at the end of the ten year period. The annual debt service payments remain at this level from FY 2021 assuming no additional long-term borrowing.

# 3.7 Summary of the Revenue Requirement

Given the above projections of revenues and expenses, a summary of the revenue requirement for the City's water utility can be developed. In developing the final revenue requirement, consideration was given to the financial policies and financial planning considerations of the City. In particular, emphasis was placed on attempting to minimize rates, yet still have adequate funds to support the operational activities and capital projects throughout the projected time period. Presented in Table 3-4 is a summary of the water revenue requirement. Detailed exhibits of the water revenue requirement analysis can be found in the Technical Appendices.

Table 3 – 4										
Summary of Water Utility Revenue Requirement (\$000's)										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Sources of Funds										
Calculated Rate Revenues Miscellaneous Revenues	\$10,356 20	\$10,418 20	\$10,480 20	\$10,543 20	\$10,648 20	\$10,755 20	\$10,863 20	\$10,971 20	\$11,081 20	\$11,214 20
Total Sources of Funds	\$10,376	\$10,438	\$10,501	\$10,563	\$10,669	\$10,775	\$10,883	\$10,992	\$11,101	\$11,234
Applications of Funds										
Total O&M Expenses [1]	\$5,910	\$6,364	\$6,571	\$6,844	\$7,233	\$7,448	\$7,811	\$8,151	\$8,513	\$8,895
Capital Funded Through Rates	800	990	990	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Debt Service - Existing	324	324	1,086	612	612	474	474	474	474	474
Debt Service - New	0	0	0	<u>    140</u>	309	404	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenue Requirement w/o SWP	\$7,034	\$7,678	\$8,647	\$8,596	\$9,154	\$9,326	\$9,801	\$10,421	\$10,783	\$11,164
Surface Water Project O&M Expenses	\$0	\$0	\$0	\$0	\$3,861	\$6,205	\$6,453	\$6,711	\$6,980	\$7,259
Annual Surface Water Debt Service	1,445	1,786	1,979	5,877	8,638	9,719	10,592	12,891	13,302	13,299
Less SWP Fees	(229)	(229)	(229)	(229)	(382)	(382)	(382)	<u>(382)</u>	<u>(382)</u>	<u>(459)</u>
Total SWP Revenue Requirement	\$1,216	\$1,557	\$1,749	\$5,647	\$12,116	\$15,542	\$16,663	\$19,220	\$19,899	\$20,099
Total Revenue Requirement w. SWP	\$8,250	\$9,235	\$10,396	\$14,243	\$21,270	\$24,868	\$26,464	\$29,641	\$30,682	\$31,264
Transfers to Reserves	\$2,126	\$4,349	\$5,590	\$4,568	\$956	(\$301)	(\$907)	(\$3,055)	(\$3,025)	(\$2,437)
Net Revenue Requirement w. SWP	\$10,376	\$13,584	\$15,985	\$18,811	\$22,226	\$24,567	\$25,557	\$26,586	\$27,656	\$28,827
Cumulative Balance/(Deficiency) of Funds Without a Rate Increase	\$0	(\$3,146)	(\$5,485)	(\$8,248)	(\$11,557)	(\$13,792)	(\$14,674)	(\$15,594)	(\$16,555)	(\$17,593)
Cumulative Adjust. as % of Rate Revenues	0.0%	30.2%	52.3%	78.2%	108.5%	128.2%	135.1%	142.1%	149.4%	156.9%

[1] O&M related to the water wells and tanks will be revisited in FY 2017when the surface water project is on line to revise the difference in the well pumping costs when surface water is operating.

It is important to note the annual deficiencies in the Table 3-4 are cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years. The projected time period was over FY 2012 through FY 2021; however, the focus of the rate study is to review a five-year time period of FY 2012 through FY 2016. If no revenue adjustments are implemented, over the next 10 year time period, revenues will need to be increased by approximately \$17.6 million to adequately and properly fund the City's water utility O&M and capital infrastructure needs. It should be noted that this level of revenue is necessary to support the assumed level of long-term debt financing and meet the funding requirements imposed by the bonding community.

# 3.8 Revenue Transition Plan

To implement the needed adjustments, a revenue transition plan was developed. The revenue adjustments are primarily the result of funding local O&M and capital improvements as well as the Surface Water Project and the resulting debt service. Several alternative revenue transition plans were developed and discussed with staff and the WRAC. In addition, HDR worked closely with the City's Financial Advisor (FA) to develop the long-term debt financing plan. In discussion with the WRAC, City staff, and the City's FA, a four-year revenue transition plan has been developed and recommended for implementation. Provided in Table 3-5 is a summary of the alternative transition plans discussed with City staff and the WRAC.

Table 3 – 5								
Alternative Revenue Transition Plan								
	January 1, 2013	January 1, 2014	January 1, 2015	January 1, 2016	January 1, 2017			
Alternative 1	10.0%	20.0%	20.0%	20.0%	3.0%			
Alternative 2	20.0%	20.0%	20.0%	8.0%	3.0%			
Alternative 3	0.0%	25.0%	25.0%	20.0%	8.0%			
Alternative 4	17.0%	17.0%	17.0%	17.0%	3.0%			

Each of the revenue transition plans would meet the capital funding needs as well as the bonding requirements of the assumed new long-term debt. In discussion with City staff and the WRAC it was determined that alternative 4 would provide the smoothest transition of rates over the next four year period.

In addition to the development of the revenue transition plan, a key discussion was the timing of the rate implementation. Generally it is recommended that proposed increases in revenues be implemented in winter billing months. This is done for two reasons. First, it is a period in which the customer's bills are typically the lowest and therefore result in the least amount of bill increase (i.e., no summer watering). Secondly, this allows sufficient time for the City to provide information and outreach to the customers of the rate impacts as a result of the proposed revenue increase. In discussion with City staff and the WRAC it is proposed that the rates are implemented in January of each year. The first proposed revenue adjustment will occur on January 1, 2013, followed by annual increases at the start of each year (January 1) during the next three-year period. Provided in Table ES-4 is the proposed water utility revenue transition plan for the projected time period.

Table ES – 4									
Water Utility -Revenue Transition Plan									
July 1, January 1, January 1, January 1, January 2012 2013 2014 2015 2016									
Proposed Revenue Adjustment <sup>1</sup>	20.0%	17.0%	17.0%	17.0%	17.0%				

[1] The July 1, 2012 revenue adjustment has been adopted by the City Council.

It is important to note that the proposed revenue transition plan does not imply that each customer will receive the same percentage increase in their bill. As discussed in the rate design section of the Executive Summary and later sections in the report, the bill impacts will vary from customer to customer as a result of the proposed consumption rate structure changes, the proposed fixed meter charge adjustments, and each individual customer's actual consumption.

### 3.9 Debt Service Coverage

The debt service coverage (DSC) ratio is a financial measure of the utility's ability to repay outstanding debt. The City must maintain a minimum of a 1.20 DSC on outstanding revenue bonded debt when including growth related revenues. Without growth related revenues a target of 1.1 must be maintained. Failure to meet the minimum DSC for an outstanding debt obligation is considered to be technical default, making the revenue bonds callable or payable upon demand. Therefore, it is critical that the utility meet this legal requirement. On this basis, the net revenue of the (gross revenue of the utility less operating and maintenance expenses) must currently equal at least 1.20 times the City's annual revenue bond debt service payments.

### 3.10 Consultant's Recommendations

Based on the revenue requirement analysis developed, HDR recommends the City increase the overall revenue levels of the water utility at this time. After designing multiple transition alternatives for the City and WRAC to review, it was determined that annual revenue adjustments of 17.0% each year beginning January 1, 2013 through January 1, 2016. If these adjustments are not made, the City will not have adequate funds available for the current capital plan or Surface Water Project.

#### 3.11 Summary

This section of the report has provided a discussion of the City's revenue requirement analysis. The revenue requirement developed a financial plan to support the City's operating and capital infrastructure requirements. The next section will discuss the cost of service analysis developed for the City.



### 4.1 Introduction

In the previous section, the revenue requirement analysis focused on the total sources and application of funds required to adequately fund the City's water utility. This section will discuss the development of the cost of service analysis. A cost of service analysis is concerned with the equitable allocation of the total revenue requirement between the various customer classes of service (e.g., residential, commercial, etc.). The previously developed revenue requirement was utilized in the development of the cost of service analysis.

In recent years, increasing emphasis has been placed on cost of service studies by government

agencies, customers, utility regulatory commissions, and other parties. This interest has been generated in part by continued inflationary trends, increased operating and capital expenditures, and concerns of equity in rates among customers. Following the generally-accepted guidelines and principles of a cost of service analysis will inherently lead to rates which are equitable, cost-based, and not viewed as arbitrary or capricious in nature.

# 4.2 Objectives of a Cost of Service Study

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

- Equitably allocate the revenue requirement among the customer classes of service
- Derive average unit costs for subsequent rate designs

The objectives of the water cost of service analysis are different from determining revenue requirement. As noted in the previous section, a revenue requirement analysis determines the utility's overall financial needs, while the cost of service study determines the fair and equitable manner to collect the revenue requirement.

A cost of service analysis is also utilized to develop rate designs that properly reflect the costs incurred by the City. For example, a water utility incurs costs related to average day, peak day, fire protection, and customer-related cost components. A water utility must build sufficient capacity to meet summer peak day needs. Therefore, those customers creating this summer peak requirement should pay their equitable share of the cost to meet this peak demand. Each of these types of costs may be collected in a slightly different manner as to allow for the development of rates that collect costs in the same manner as they are incurred.

# 4.3 Determining the Customer Classes of Service

The first step in a cost of service study is to determine the customer classes of service. Currently, the City has a separate rate schedule for residential customers, non-residential customers (commercial, multi-family, industrial, etc.), landscape only customers, and large use customers. During the previous cost of service study the multi-family and institutional customers were split out as separate customer class of services. For this study, industrial customers were also split out to review the costs associated with providing this set of

"Following the generally accepted guidelines and principles of a cost of service analysis will inherently lead to rates which are equitable, cost-based, and not viewed as arbitrary or capricious in nature."
customer's water service. Based on the rate schedules, and customer characteristics and usage patterns, the following customer classes of service used within the water cost of service analysis are as follows:

- Residential
- Multi-Family
- Commercial
- Institutional
- Industrial
- Large User
- Landscape

In determining classes of service for cost of service purposes, the objective is to group customers together into similar or homogeneous groups based upon facility requirement and/or flow characteristics.

## 4.4 General Cost of Service Procedures

In order to determine the cost to serve each customer class of service on the City's system, a cost of service analysis is conducted. The American Water Works Association provides a summary of the various methodologies that can be used to equitably allocate costs between customer groups. Based on these methodologies, a cost of service study utilizes a three-step

approach to review costs. These were previously discussed in our generic discussion in Section 2, and take the form of functionalization, classification, and allocation. Provided below is a detailed discussion of the water cost of service study conducted for the City, and the specific steps taken within the analysis.

"... a cost of service study utilizes a three step approach to review costs... and take the form of functionalization, classification, and allocation."

## 4.4.1 Functionalization of Costs

The first analytical step in the cost of service process is called

functionalization. Functionalization is the arrangement of operating expenses (O&M and capital) and asset (plant) data by major operating functions within each utility (e.g., treatment, pumping, distribution). Within this study, the functionalization of the cost data was primarily accomplished through the City's system of accounts.

## 4.4.2 Classification of Costs

The second analytical task performed in a water cost of service study is the classification of the costs. Classification determines why the expenses were incurred or what type of need is being met. The City's plant accounts and revenue requirement were reviewed and classified using the following cost classifiers:

Commodity Related Costs: Commodity costs are those costs which tend to vary with the total quantity of water consumed by a customer. Commodity costs are those incurred under average load (average day) conditions and are generally specified for a period of time such as a month or year. Chemicals or electricity used in the treatment of water is an example of a commodity-related cost, since these costs tend to vary based upon the total flow of water.

- Capacity Related Costs: Capacity costs are those which vary with peak demand, or the maximum rates of flow to customers (peak day). System capacity is required when there are large demands for water placed upon the system (e.g., summer lawn watering). For water utilities, capacity related costs are generally related to the sizing of facilities needed to meet a customer's maximum water demand at any point in time. For example, portions of distribution storage tanks and mains (pipes) must be adequately sized for this particular type of requirement.
- Customer Related Costs: Customer costs are those cost which vary with the number of customers on the water They do not vary with system output or system. consumption levels. These costs are also sometimes referred to as readiness to serve or availability costs. Customer costs may also sometimes be further classified as either actual or weighted. Actual customer costs vary proportionally, from customer to customer, with the addition or deletion of a customer regardless of the size of the customer. An example of an actual customer cost is postage for mailing bills. This cost does not vary from customer to customer, regardless of the size or consumption characteristics of the customer. In contrast, a weighted customer cost reflects a disproportionate cost, from customer to customer, with the addition or deletion of a customer. Examples of weighted customer costs are items such as meter maintenance expenses, where a large industrial customer requires a significantly more expensive meter than a typical residential or commercial customer.
- Public Fire Protection Related Costs: Public fire protection costs are those costs related to the public fire protection functions. Usually, such costs are those related to public fire hydrants and the over-sizing of mains and distribution storage tanks for fire protection purposes.
- Revenue Related Costs: Certain costs associated with the utility may vary with the amount of revenue received. An example is a utility tax based upon the amount of revenues received by the utility.
- Direct Assignments: Certain costs associated with operating the system may be directly traced to a specific customer or class of service (e.g., bad debt expenses). In this case, these costs are then directly assigned to that specific class of service. This assures that other classes of service will not be allocated any costs for those significant facilities from which they do not

### Terminology of a Water Cost of Service Analysis

**Functionalization** – The arrangement of the cost data by functional category (e.g. source of supply, treatment, etc.).

**Classification** – The assignment of functionalized costs to cost components (e.g., commodity, capacity, customer and fire protection related).

Allocation – Allocating the classified costs to each class of service based upon each class's proportional contribution to that specific cost component.

**Commodity Costs** – Costs that are classified as commodity related vary with the total flow of water (e.g., chemical use at a treatment plant).

Capacity Costs – Costs classified as capacity related vary with peak day or peak hour usage. Facilities are often designed and sized around meeting peak demands.

Fire Protection Costs – Costs that are related to fire protection services (e.g., hydrants).

Customer Costs – Costs classified as customer related vary with the number of customers on the system, e.g., metering costs.

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

## 4.4.3 Development of Allocation Factors

Once the classification process is complete, and the customer class of service have been defined, the various classified costs are allocated to each customer class of service. The City's classified costs were allocated to the various customer groups using the following allocation factors.

- Commodity Allocation Factor: As noted earlier, commodity-related costs vary with the total flow of water. Since not all customers are metered, an estimate for un-metered customers was developed. For the metered customers the metered sales from the most recent historical year were used along with the last six months of the residential sample billing. For those customers that were not metered an estimate was developed based on current metered customers of the same type along with a comparison to the total production less metered sales and losses. In this way, the total estimated consumption tied back to the total production of water for the City for the most recent year. Therefore, the commodity allocation factor was based on the projected total consumption plus losses for each class of service for the projected test period.
- Capacity Allocation Factor: The capacity allocation factor was developed based on the assumed contribution to peak day use of each class. Peak day use by customer group was estimated using assumed peaking factors for each customer group. For the City's study, the peaking factor was defined as the relationship between peak day contribution and average day use and determined for each customer group based upon a review of the average month to peak month usage. Given an estimated peaking factor, the peak day contribution for each class of service was developed.
- Customer Allocation Factor: Customer costs vary with the number of customers on the system. Two basic types of customer allocation factors were identified actual and weighted. The allocation factors for actual customers were based on the projection of the number of customers developed within the revenue requirement. The weighted customer allocation factors is also broken down further into two factors which attempt to reflect the disproportionate costs associated with serving different types of customers. The first weighted customer factor is for customer service and accounting. This weighted customer allocation factor takes into account the fact that it may take more time to read a meter and process a bill for specific customers. For the City's study all customers were assumed to be equal for the customer service and billing allocation factor. The second weighted customer allocation factor is for meters and services. This factor attempts to reflect the different costs associated with providing larger sized meters. For example, there is a significant cost difference associated with replacing a 3/4" meter compared to a 6" meter. This cost difference is reflected within the allocation factor.
- Public Fire Protection Allocation Factor: The development of the allocation factor for public fire protection expenses involved an analysis of each class of service and their fire flow requirements. The analysis took into account the gallon per minute fire flow requirements in the event of a fire, along with the duration of the required flow. The fire flow rates used within the allocation factor were based upon industry standards and the City's recent water master planning documents. For this study, it has been assumed that minimum fire flow requirements for residential customers is 1,000 gallons per minute (gpm), 3,000 gpm for multi-family, commercial, institutional, and industrial customers, and 3,500 gpm for large users. The minimum fire flow requirements are then multiplied by the number of

customers in each class of service, and the assumed duration of the fire, to determine each class' prorated fire flow requirements.

Revenue Related Allocation Factor: The revenue related allocation factor was developed from the projected rate revenues for FY 2012 for each customer group. These same revenues were used within the revenue requirement analysis previously discussed in Section 4.

Given the development of the allocation factors, the final step in the cost of service study is to allocate the classified costs to the various customer classes of service.

## 4.5 Functionalization and Classification of Water Plant in Service

The first step of the cost of service is the functionalization and classification of water plant in service. In performing the functionalization of plant in service, HDR utilized the City's historical plant records. Once the plant assets were functionalized, the analysis shifted to classification of the asset. The classification process included reviewing each group of assets and determining which cost classifiers the assets were related to. For example, the City's assets were classified as: capacity-related, commodity-related, customer-related, revenue-related, public fire protection-related or direct assignment. Provided below is a brief discussion of the classification process used.

Source of supply and treatment plant assets were classified between commodity and capacityrelated costs. The percentage split between commodity and capacity was based on the ratio of system average day production to system peak day production. Consumption that is related to average day use is considered to be commodity related, and consumption that is over and above average day use is considered capacity related. Source of supply and treatment assets were classified as 39% commodity related and 61% capacity related. This classification reflects the City's high peak summer demand (capacity needs) in relation to their average day use (commodity needs).

Storage tanks were classified between capacity and fire protection related as storage tanks meet two specific needs. Storage tanks provide water during peak use periods and also supply water in case of a fire. The percentage split between capacity and fire protection was based upon fire flow storage requirements as a percentage of total available storage capacity. The storage tank facilities were classified as 90% capacity related and 10% fire protection related.

Water distribution lines (mains) are typically assumed to meet three types of needs on the system; customer related, capacity related, and fire protection related. First, a distribution system must be in place to meet a customer's minimum requirements for water. This portion of the distribution main plant investment is considered customer related, or a function of the number of customers on the system. Next, a portion of the distribution mains is considered a function of peak flow requirements on the system. Distribution mains must be sized to adequately meet the peak flows demanded by customers. This portion of the distribution main plant investment is considered capacity related. Finally, distribution mains must also be sized for fire flow requirements. This final portion of over-sizing for distribution plant investment is classified as public fire protection related. The classification of distribution mains was based on an economic analysis or "minimum system" analysis. This analysis determined that 33% of the water mains were a function of the customers on the system, 60% were in place to meet peak demand requirements, and finally, 7% of the sizing was to meet fire flow demands.

Table 4-1 shows a summary of the basic functionalization and classification of the City's major water plant items. A more detailed exhibit of the City's functionalization and classification of plant investment can be found in the Technical Appendix, Exhibit 11.

Summary of	Table 4– 1he Classification of Water Plant in ServiceCapacity RelatedCommodity RelatedCustomer Related61%39%0%0%									
Plant Description	Capacity Related	Commodity Related	Customer Related	Fire Protection						
Source of Supply Storage	61% 90%	39% 0%	0% 0%	0% 10%						
Transmission/Distribution	0%	60%	33%	7%						

# 4.6 Functionalization and Classification of Operating Expenses

Operating expenses are generally functionalized and classified in a manner similar to the corresponding plant account. For example, maintenance of distribution mains is typically classified in the same manner (classification percentages) as the plant account for distribution mains. This approach to classification of operating expenses was used for this analysis.

For the City's study, the revenue requirement for FY 2012 were functionalized, classified, and allocated. As noted earlier, the City utilized a cash basis revenue requirement, which was comprised of operation and maintenance expenses, debt service, and rate funded capital. A more detailed review of the classification of revenue requirement can be found in the Technical Appendix, Exhibit 14.

# 4.7 Major Assumptions of the Cost of Service Study

A number of key assumptions were used within the City's cost of service study. Below is a brief discussion of the major assumptions used.

- The test period used for the cost of service analysis was FY 2012. The revenue and expense data was previously developed within the revenue requirement study.
- A cash basis approach was utilized which conforms to generally accepted water cost of service approaches and methodologies.
- The classification of plant in service was developed based on generally accepted cost allocation techniques.
- Customer usage figures used within this study were provided for each class of service from historical usage information provided by the City. For the un-metered customers an estimate was developed based on available test meter data and a comparison to the system total production less metered sales and system losses.
- Capacity allocation factors were estimated based upon the relationship of each customer group's average month to peak month usage characteristic, along with certain estimates of the relationship by class of service.

# 4.8 Summary of the Cost of Service Results

In summary form, this cost of service analysis began by functionalizing the City's plant asset records and then the revenue requirement. The functionalized plant and expense accounts were then classified into their various cost components. The individual classification totals were then allocated to the various customer groups based upon the appropriate allocation factors. The allocated expenses for each customer group were then aggregated to determine each customer group's overall revenue responsibility. A summary of the detailed cost responsibility developed for each class of service is shown in Table 4-2.

Summary o	Table of the FY 2012 Cos	e 4 – 2 st of Service /	Analysis (\$000	ls)
Class of Service	Present Rate Revenues	Allocated Costs	\$ Difference	% Difference
Single Family	\$6,336	\$8,757	(\$2,420)	38.2%
Multi-Family	1,126	1,296	(171)	15.2%
Commercial	1,185	1,376	(190)	16.1%
Institutional	612	827	(215)	35.2%
Industrial	49	54	(5)	9.6%
Large User	439	445	(6)	1.4%
Landscape	671	809	(138)	20.6%
Total	\$10,418	\$13,564	(\$3,146)	30.2%

The allocation of costs determines the facilities and costs allocated to each customer class reflected their respective benefit. The cost of service analysis results indicate minor cost of service differences between the customer classes of service. A simple guideline in dealing with cost of service results is that a customer class is paying their fair allocation of costs if the costs of service results for that customer group are within  $\pm 5\%$  of the overall adjustment. This range of values is used as the cost of service is based on one year of consumption data, expenses, and other customer characteristics.

When reviewing Table 4-2 it would appear that minor cost of service adjustments could be made to the various customer classes of service. However, it is not recommended that the results shown in Table 4-2 be implemented at this time for a couple of reasons. First, the development of the cost of service is based on the average and peak day needs of the City's customers. Currently the City does not have metered consumption data for all its customers, specifically only one year of metered data for approximately one third of the residential customers. As a result estimates were used in the development of the cost of service analysis for total consumption. Given this lack of data the cost of service may not reflect the results that would be seen when all customers are metered and the analysis is updated. Second, this is the first cost of service study completed where the industrial customers are separated out into their own customer class, and the customers may change their patterns with the proposed revenue adjustments.

As noted previously, the City could begin to move towards rates by class of service noted in Table 4-2, but maintain the same rate structure at this time. In this way, future rate analyses could begin to refine the rates by class of service to reflect the costs imposed by each customer class.

## **4.9** Consultant's Conclusions and Recommendations

While the cost of service results show minor cost differences between the customer classes of service it is recommended that no adjustments be made at this time. At this time it is recommended that the City implement the revenue transition plan to fund the operating and capital needs of the water utility. As the City begins billing all customers a metered rate the cost of service analysis can be updated and rates adjusted at that time to reflect the cost of service when a majority of customers are metered.

## 4.10 Summary

This section of the report has provided an analysis of the cost of service developed for City of Woodland. This analysis was prepared using generally accepted cost of service techniques. The next section of the report will discuss the development of the water rate designs for the various customer classes of service.



## 5.1 Introduction

The final step of the comprehensive water rate study process is the design of water rates to collect the desired levels of revenues, based upon the results of the revenue requirement and cost of service analysis. In reviewing water rate designs, consideration is given to the level of the rates and the structure of the rates.

# 5.2 Rate Design Criteria and Considerations

Prudent rate administration dictates that several criteria must be considered when setting utility rates. Some of these rate design criteria are listed below:

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

Many contemporary rate economists and regulatory agencies feel the last consideration, costbased rates, should be of paramount importance and provide the primary guidance to utilities on rate structure and policy.

It is important that the City provide its customers with a proper price signal as to what their consumption or usage is costing. This goal may be approached through rate level and structure. When developing the proposed rate designs, all the above listed criteria were taken into consideration. However, it should be noted that it is difficult, if not impossible, to design a rate that meets all the goals and objectives listed above. For example, it may be difficult to design a rate that takes into consideration the customer's ability to pay, and one which is cost-based. In designing rates, there are always trade-offs between the goals and objectives.

## 5.3 Review of the Overall Revenue Adjustments

As indicated in the revenue requirement and the cost of service analyses, the priority for the water utility was to adjust and transition the overall level of the revenues to meet financial needs. Therefore, the results of the revenue requirement analysis were the primary basis for establishing the revenue transition plan. In addition, since no cost of service adjustments were recommended at this time, the proposed overall revenue adjustments will be used to generate the proposed rates.

## 5.4 Rate level vs. Rate Structure

The rate level refers to the amount of total revenues collected from a customer class of service, or as a total for the system. The rate structure refers to how the individual customer

classes are charged or billed for their use of the system. The rate structure generally takes the form of a fixed charge and a consumption charge. In the City's case there is a monthly meter charge that varies by meter size, plus a consumption charge for all water use.

Several discussions with City staff and the WRAC reviewed the level of revenues to collect from the fixed and variable charges and different revenue alternatives were provided to City staff and the WRAC for review. The level of revenues collected through the fixed and consumption charge is a policy decision that allows the rate structure to meet the City's goals and objectives. Currently, the City collects approximately 46% of its <u>metered</u> residential revenue through the fixed meter base rate charges. While some conservation goals would suggest a lower proportion of revenues to be collected through the fixed meter base rate charges, it is important to remember that City customers are still transitioning to a metered rate and the higher fixed charge allows for a smoother transition to metered rates and revenue stability during this time of transition. Several alternative rate designs were provided to City staff and the WRAC with various levels of fixed vs. consumption levels. In the end, primarily to minimize rate impacts and for the transition to metered rates, it was determined that the current level of fixed revenues would be maintained for the proposed rate structures. During the next rate study the City can review this assumption and determine if it still meets the current rate design goals and objectives.

## 5.5 **Present and Proposed Water Rates**

In developing the proposed rate designs, the City's existing rate structures were reviewed. Presently the City has four different metered rate schedules; one for residential customers, one for multi-family, commercial, institutional, and industrial customers, one for large users, and one for landscape customers. The residential customers are currently charged either a fixed flat rate based on lot size, in square feet, or a fixed meter charge based on meter size plus a three-tiered consumption rate. There are also two types of charges for the non-residential customers, flat rate and metered. The flat rate customers are charged a fixed flat rate each month. The metered customers are charged a monthly fixed meter charge which varies by meter size and a uniform consumption charge. The multi-family, commercial, institutional, and industrial customers have the same uniform charge; large user customers and landscape customers have separate uniform rates. Presented below in Table 5-1 is a summary of the present water rate schedules.

Table 5 Present Wate	- 1 er Rates	
Customer Class	July 1, 2011	July 1, 2012
Flat Rate Customers		
Residential		
<5,000 Square Feet	\$34.30	\$41.15
5,000 - 10,000 Square Feet	42.35	50.80
>10,000 Square Feet	50.05	60.05
Non-Residential	\$34.60	\$41.50
Metered Customers		
All Customer Classes by Meter Size		
<sup>3</sup> ⁄4" – <b>2</b> "	\$20.00	\$24.00
3"	37.60	45.10
4"	62.60	75.10
6"	125.00	150.00
Consumption (per CCF)		
Residential		
0 – 12 CCF	\$1.25	\$1.50
13 - 20 CCF	1.50	1.95
Above 20 CCF	1.90	2.55
Multi-Family, Commercial, Institutional &		
Industrial	\$2.15	\$2.35
Large User	\$2.10	\$2.30
Landscape	\$2.35	\$2.80

Note: 1 CCF = 100 cubic feet (cf) = 748 gallons

As can be seen in Table 5-1 the present rates show the flat rate customer charges and the metered charges for each customer class. All customers are scheduled to be metered by the end of FY 2013 and will no longer have a flat rate customer charge. For the metered customers, meter rates vary by size and are the same for each customer class.

In discussion with the WRAC it determined that instead of reporting the billed units in ccf (hundred cubic feet) as shown in Table 5-1, it would be reported in cf (cubic feet). This is how the City meters record the units and it is adjusted for billing and customer bills. The WRAC felt that it would be a start in simplifying the customer bills and help with customer understanding. It should be noted that the units for billing are not critical to the process. That is whether the City bills in ccf, cf, or gallons, the important aspect is that the consumption charge reflect those units. Given this discussion, the proposed rates are shown in cf in the following tables.

The sizing of the residential tiers was also discussed and several alternatives developed. HDR provided a review, and summary, of the available consumption data to provide a recommendation to City staff and the WRAC on the sizing of the tiers. The proposed adjustments to the second and third tiers of the residential rate structure reflect the actual metered data analysis for residential customers and future customers connecting to the system. Members of the WRAC were concerned of the sizing of the tiers and the impacts it may have on conservation and customer bills. Given the discussion with staff and the WRAC it is recommended that the City adjust the size of the second and third tiers, to include up to

3,000 cf in the second tier and over 3,000 cf in the third tier, but monitor the consumption in each tier and revise them as necessary in future studies. Previously these tiers were set at 2,000 cf.

Presented below are the proposed rates for the proposed revenue transition plan. The proposed annual revenue adjustments are 17.0% per year assuming a January 1st implementation. The residential consumption charge tiers were adjusted to capture the most recent metered, and projected, usage patterns for the residential customer class. Table 5-2 shows the proposed residential rates for the four year revenue transition period.

	Table 5 - 2			
Propose	ed Residential V	Vater Rates		
Customer Class	January 2013	January 2014	January 2015	January 2016
Flat Rate Customers				
<5,000 Square Feet	\$50.95	N/A	N/A	N/A
5,000 - 10,000 Square Feet	62.90	N/A	N/A	N/A
>10,000 Square Feet	74.35	N/A	N/A	N/A
Metered Customers				
<sup>3</sup> /4" – <b>2</b> "	\$28.75	\$33.00	\$38.75	\$45.25
3"	54.00	62.00	72.80	85.10
4"	89.95	103.30	121.30	141.60
6"	179.70	206.30	242.20	282.80
Consumption (per CF)				
0 – 1,200 CF	\$0.0191	\$0.0219	\$0.0264	\$0.0315
1,201 – 3,000 CF	0.0248	0.0283	0.0341	0.0406
Above 3,000 CF	0.0325	0.0371	0.0447	0.0536

As seen in Table 5-2, the residential second and third consumption tiers change from the existing 2,000 cf to the proposed 3,000 cf. This adjustment was in an attempt to reflect more accurately the usage patterns for the residential customers between indoor, outdoor, and excessive use. A typical residential customer currently uses approximately 1,700 cf a month on an annual average, approximately 1,200 cf in the winter and 2,000 cf in the summer.

However, given that the typical residential customer consumption is also based on a projection of un-metered consumption, it is reasonable to assume that once customers are metered conservation will occur. In the development of the rates the analysis has assumed conservation savings in each year. These conservation savings are partly a result of metering all customers, and partly as a result of customer response to higher bills (price elasticity). Given the proposed rates in Table 5-2, and the assumed conservation savings Table 5-3 provides a summary of the typical customer's bill.

Ta Typical Residen	ible 5 – 3 itial Month	nly Water	Bill		
	July 2012	January 2013	January 2014	January 2015	January 2016
Typical Customer Average Monthly Consumption - CF	1,700	1,700	1,600	1,600	1,500
Calculation of the Monthly Bill Meter Charge Tier 1 (Tier 1 Rate X 1,200 cf) Tier 2 (Tier 2 Rate X 500/400/300 cf)	\$24.00 18.00 <u>9.75</u>	\$28.75 22.92 <u>12.40</u>	\$33.00 26.28 <u>11.32</u>	\$38.75 31.68 <u>13.64</u>	\$45.25 37.80 <u>12.18</u>
Proposed Monthly Bill	\$51.75	\$64.07	\$70.60	\$84.07	\$95.23

As can be seen from Table 5-3 the monthly rates will increase to just over \$95.00 with the assumed conservation. This level of assumed conservation has been incorporated into the development of the proposed rate designs. In reference to Table 5-3, in the winter period the bill will be less, and in the summer period the bill may be greater depending on specific customer consumption.

The City also provides water service to non-residential customers. The non-residential rates also reflect the proposed increase of 17.0% annually during the revenue transition period. The meter charges are the same for the non-residential customers as the residential customers. However, the non-residential customers are charged a uniform rate. That is, a rate that remains the same regardless of the amount of consumption. Similar to the residential rate structure the proposed rates are shown in cf rather than ccf. Table 5-4 provides proposed rates for all the non-residential customer class.

Proposed N	Table 5 – 4 Ion-Residentia	al Water Rate	S	
Customer Class	January 1, 2013	January 1, 2014	January 1, 2015	January 1, 2016
Flat Rate Customers				
Non-Residential	\$50.36	N/A	N/A	N/A
Metered Customers				
<sup>3</sup> /4" – <b>2</b> "	\$28.75	\$33.00	\$38.75	\$45.25
3"	54.00	62.00	72.80	85.10
4"	89.95	103.30	121.30	141.60
6"	179.70	206.30	242.20	282.80
Consumption (per CF) Multi-Family, Commercial, Industrial,				
& Institutional	\$0.0286	\$0.0329	\$0.0392	\$0.0466
Large User	0.0277	0.0324	0.0380	0.0445
Landscape	0.0325	0.0371	0.0447	0.0536

As can be seen the rate structure for the non-residential customers did not change, the uniform rate is maintained, only the level of rates was adjusted to collect to meet the overall target revenue levels for each year. As mentioned previously, rates will be implemented each year beginning January 1<sup>st</sup>. The revenue transition plan assumes an overall revenue target of 17.0% annually over the revenue transition period.

## 5.6 Summary of Water Rate Study

This section of the report has discussed the development of the water rate designs and completes the comprehensive water rate study. The results of the comprehensive rate study indicated that water rates are deficient for the projected time period reviewed. It is recommended that overall revenues be increased annually by 17.0% each January starting in 2013 and ending in 2016. The implementation of overall revenue adjustments, as shown in the revenue transition plan, should generate the additional revenue needed to meet the water utility's future operating and capital needs, along with the City's financial and rate setting policies.





#### City of Woodland Water Utility Exhibit 1 Summary of the Revenue Requirement

	Budget					Projected				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenues										
Rate Revenues	\$10,355,517	\$10,417,650	\$10,480,156	\$10,543,037	\$10,648,467	\$10,754,952	\$10,862,501	\$10,971,126	\$11,080,838	\$11,213,808
Miscellaneous Revenues	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400
Total Revenues	\$10,375,917	\$10,438,050	\$10,500,556	\$10,563,437	\$10,668,867	\$10,775,352	\$10,882,901	\$10,991,526	\$11,101,238	\$11,234,208
Expenses										
Operations and Maintenance Expense	\$5,910,025	\$6,364,206	\$6,570,623	\$6,843,760	\$7,232,915	\$7,448,214	\$7,811,466	\$8,151,365	\$8,513,022	\$8,894,669
Capital Funded Through Rates	800,000	990,000	990,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Dept Service			1,065,692		921,111			1,209,734	1,209,734	
Total Expenses	\$7,034,017	\$7,678,198	\$8,646,515	\$8,595,724	\$9,154,026	\$9,326,242	\$9,801,372	\$10,421,099	\$10,782,756	\$11,164,404
Less: Existing Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Requirement without SWP	\$7,034,017	\$7,678,198	\$8,646,515	\$8,595,724	\$9,154,026	\$9,326,242	\$9,801,372	\$10,421,099	\$10,782,756	\$11,164,404
Balance/(Deficiency) of Funds without SWP	\$3,341,900	\$2,759,852	\$1,854,041	\$1,967,713	\$1,514,841	\$1,449,110	\$1,081,529	\$570,427	\$318,482	\$69,804
Total Incr. as a % of Pres. Rates without SWP	-32.3%	-26.5%	-17.7%	-18.7%	-14.2%	-13.5%	-10.0%	-5.2%	-2.9%	-0.6%
Surface Water Project Expenses	\$0	\$0	\$0	\$0	\$3,860,533	\$6,204,930	\$6,453,127	\$6,711,252	\$6,979,702	\$7,258,890
SWP Debt Service	\$1,444,891	\$1,786,072	\$1,978,505	\$5,876,659	\$8,637,754	\$9,719,230	\$10,591,995	\$12,890,670	\$13,301,510	\$13,299,210
Less: SWP Connection Fees	\$229,391	\$229,391	\$229,391	\$229,391	\$382,318	\$382,318	\$382,318	\$382,318	\$382,318	\$458,781
Total Revenue Requirement with SWP	\$8.249.517	\$9.234.879	\$10.395.630	\$14.242.993	\$21.269.996	\$24.868.084	\$26.464.177	\$29.640.703	\$30.681.650	\$31.263.722
Balance/(Deficiency) of Funds with SWP	\$2 126 399	\$1 203 171	\$104 926	(\$3,679,556)	(\$10,601,129)	(\$14 092 732)	(\$15,581,276)	(\$18 649 177)	(\$19,580,413)	(\$20,029,515)
	-20.5%	-11 5%	-1.0%	34.0%	00.6%	121.0%	1/3 /9/	170.0%	176.7%	179.6%
	-20.370	-11.570	-1.070	54.576	33.070	131.070	145.470	170.070	110.170	170.070
Transfers to Reserves	\$2,126,399	\$4,349,302	\$5,589,611	\$4,568,344	\$955,654	(\$300,640)	(\$907,487)	(\$3,054,900)	(\$3,025,262)	(\$2,436,674)
NET REVENUE REQUIREMENT WITH SWP	\$10,375,917	\$13,584,180	\$15,985,241	\$18,811,337	\$22,225,650	\$24,567,444	\$25,556,690	\$26,585,802	\$27,656,388	\$28,827,049
Net Balance/(Deficiency) of Funds with SWP	\$0	(\$3,146,130)	(\$5,484,685)	(\$8,247,900)	(\$11,556,783)	(\$13,792,092)	(\$14,673,789)	(\$15,594,276)	(\$16,555,151)	(\$17,592,841)
Net Incr. as a % of Pres. Rates with SWP	0.0%	30.2%	52.3%	78.2%	108.5%	128.2%	135.1%	142.1%	149.4%	156.9%
Proposed Rate Adjustment - July Implementation	0.0%	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Rate Adjustment - January Implementation	N/A	17.0%	17.0%	17.0%	17.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	0.0%	30.2%	52.3%	78.2%	108 5%	128.2%	135 1%	142 1%	140.4%	156.0%
	0.0 %	50.278	52.5 /6	/ 0.2 /6	100.5 %	120.276	155.176	142.176	143.4 /6	150.578
Additional Revenue from Adjustment	\$0	\$3,146,130	\$5,484,685	\$8,247,900	\$11,556,783	\$13,792,092	\$14,673,789	\$15,594,276	\$16,555,151	\$17,592,841
Total Balance/(Deficiency) of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Rate Adjustment Required	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Residential Rate - \$/ Month	\$42.50 (N	letered Single Fam	nily - 17,000 gallon:	s average + 1" Mete	er)					
Current Average Residential Bill	\$42.50	\$55.34	\$64.74	\$75.75	\$88.63	\$97.00	\$99.91	\$102.91	\$106.00	\$109.18
Aller Proposed Kate Adjustment	\$42.50	\$55.34	\$64.74	\$75.75	\$88.63	\$97.00	\$99.91	\$102.91	\$106.00	\$109.18

#### City of Woodland Water Utility Exhibit 2 Escalation Factors

	Budget					Projected					
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Revenues											
Rate Revenues	Calculated	0.60%	0.60%	0.60%	1.00%	1.00%	1.00%	1.00%	1.00%	1.20%	
Miscellaneous Revenues	Budget	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Expenses											
Personnel	Budget	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Labor	Budget	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Benefits - Medical	Budget	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Benefits - Other	Budget	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
Supplies/Services	Budget	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Materials & Supplies	Budget	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Equipment	Budget	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Education/Meetings	Budget	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Other	Budget	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Utilities	Budget	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
Miscellaneous	Budget	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
Transfers	Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Depreciation	Budget	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Regulatory	Budget	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	
Interest	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.50%	1.50%	1.75%	1.75%	

	Budget	Budget Projected									
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
EVENUES											
tate Revenues											
Residential	\$6.298.524	\$6.336.315	\$6.374.333	\$6.412.579	\$6,476,705	\$6.541.472	\$6.606.886	\$6.672.955	\$6,739,685	\$6.820.561	As Rate Revenues
Multi-Family	1,118,944	1.125.657	1,132,411	1,139,206	1,150,598	1,162,104	1.173.725	1,185,462	1.197.317	1.211.684	As Rate Revenues
Commercial	1 178 347	1 185 417	1 192 529	1 199 684	1 211 681	1 223 798	1 236 036	1 248 396	1 260 880	1 276 011	As Rate Revenues
Institutional	607 991	611 639	615 309	619,000	625 190	631 442	637 757	644 134	650 576	658 383	As Rate Revenues
Industrial	48 683	48 975	49 269	49 564	50,060	50 560	51,066	51 577	52 092	52 718	As Rate Revenues
l arge l Iniform Lisers	436,003	438 610	40,200	43,004	448 337	452 820	457 349	461 022	466 541	472 140	As Pate Revenues
Landscape	430,003	671 020	675.055	679 105	685,806	602 755	600 683	706 680	713 746	722,140	As Rate Revenues
City	007,027	0/1,029	073,033	073,103	000,000	032,733	033,003	700,000	113,740	122,311	As Rate Revenues
City											As Rale Revenues
Total Rate Revenues	\$10,355,517	\$10,417,650	\$10,480,156	\$10,543,037	\$10,648,467	\$10,754,952	\$10,862,501	\$10,971,126	\$11,080,838	\$11,213,808	
scellaneous Revenues											
Fees, Licenses, Permits	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	As Flat
Shut-off Notices	0	0	0	0	0	0	0	0	0	0	As Flat
Shut-off Fees	0	0	0	0	0	0	0	0	0	0	As Flat
Interest Income	0	0	0	0	0	0	0	0	0	0	Included in Fund Balance
Total Miscellaneous Revenues	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400	
DTAL REVENUES	\$10,375,917	\$10,438,050	\$10,500,556	\$10,563,437	\$10,668,867	\$10,775,352	\$10,882,901	\$10,991,526	\$11,101,238	\$11,234,208	
PERATIONS AND MAINTENANCE EXPENSE											
ill & Collect - Water											
Personnel											
Salaries-Perm Full Time	\$104,917	\$107,016	\$109,156	\$111,339	\$113,566	\$115,837	\$118,154	\$120,517	\$122,927	\$125,386	As Personnel
	050	000	260	273	279	285	290	296	302	308	As Personnel
Administration Buy-out	258	203	208	2/5	210	200					Ac Borconnol
Administration Buy-out Comp Time Buy-out	258 531	203 542	553	564	575	587	599	610	623	635	ASPEISUIIIEI
Administration Buy-out Comp Time Buy-out Def Comp City Match	258 531 422	263 542 430	553 439	564 448	575 457	587 466	599 475	610 485	623 494	635 504	As Personnel
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins	258 531 422 9,180	203 542 430 9,639	553 439 10,121	564 448 10,627	575 457 11,159	587 466 11,717	599 475 12,302	610 485 12,918	623 494 13,563	635 504 14,242	As Personnel As Benefits - Other
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement	258 531 422 9,180 27,618	263 542 430 9,639 28,999	553 439 10,121 30,449	564 448 10,627 31,971	575 457 11,159 33,570	587 466 11,717 35,248	599 475 12,302 37,011	610 485 12,918 38,861	623 494 13,563 40,804	635 504 14,242 42,845	As Personnel As Benefits - Other As Benefits - Other
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement Health Pay-In Lieu	258 531 422 9,180 27,618 3,871	203 542 430 9,639 28,999 4,219	553 439 10,121 30,449 4,599	564 448 10,627 31,971 5,013	575 457 11,159 33,570 5,464	587 466 11,717 35,248 5,956	599 475 12,302 37,011 6,492	610 485 12,918 38,861 7,076	623 494 13,563 40,804 7,713	635 504 14,242 42,845 8,407	As Personnel As Benefits - Other As Benefits - Other As Benefits - Medical
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement Health Pay-In Lieu Retirement Health Saving Plan	258 531 422 9,180 27,618 3,871 312	263 542 430 9,639 28,999 4,219 340	208 553 439 10,121 30,449 4,599 371	213 564 448 10,627 31,971 5,013 404	575 457 11,159 33,570 5,464 440	587 466 11,717 35,248 5,956 480	599 475 12,302 37,011 6,492 523	610 485 12,918 38,861 7,076 570	623 494 13,563 40,804 7,713 622	635 504 14,242 42,845 8,407 678	As Personnel As Benefits - Other As Benefits - Other As Benefits - Medical As Benefits - Medical
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement Health Pay-In Lieu Retirement Health Saving Plan Life/Vision/Dental/Retire	258 531 422 9,180 27,618 3,871 312 20,556	263 542 430 9,639 28,999 4,219 340 22,406	553 439 10,121 30,449 4,599 371 24,422	564 448 10,627 31,971 5,013 404 26,620	575 457 11,159 33,570 5,464 440 29,016	587 466 11,717 35,248 5,956 480 31,627	599 475 12,302 37,011 6,492 523 34,474	610 485 12,918 38,861 7,076 570 37,576	623 494 13,563 40,804 7,713 622 40,958	635 504 14,242 42,845 8,407 678 44,644	As Personnel As Personnel As Benefits - Other As Benefits - Other As Benefits - Medical As Benefits - Medical
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement Health Pay-In Lieu Retirement Health Saving Plan Life/Vision/Dental/Retire Health/Life/Vision Insurance	258 531 422 9,180 27,618 3,871 312 20,556 19,068	265 542 430 9,639 28,999 4,219 340 22,406 20,784	553 439 10,121 30,449 4,599 371 24,422 22,655	564 448 10,627 31,971 5,013 404 26,620 24,694	575 457 11,159 33,570 5,464 440 29,016 26,916	587 466 11,717 35,248 5,956 480 31,627 29,339	599 475 12,302 37,011 6,492 523 34,474 31,979	610 485 12,918 38,861 7,076 570 37,576 34,857	623 494 13,563 40,804 7,713 622 40,958 37,995	635 504 14,242 42,845 8,407 678 44,644 41,414	As Personnel As Personnel As Benefits - Other As Benefits - Other As Benefits - Medical As Benefits - Medical As Benefits - Medical
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement Health Pay-In Lieu Retirement Health Saving Plan Life/Vision/Dental/Retire Health/Life/Vision Insurance Unemployment Insurance	258 531 422 9,180 27,618 3,871 312 20,556 19,068 1,230	265 542 430 9,639 28,999 4,219 340 22,406 20,784 1,291	553 439 10,121 30,449 4,599 371 24,422 22,655 1,356	564 448 10,627 31,971 5,013 404 26,620 24,694 1,424	575 457 11,159 33,570 5,464 440 29,016 26,916 1,495	587 466 11,717 35,248 5,956 480 31,627 29,339 1,570	599 475 12,302 37,011 6,492 523 34,474 31,979 1,648	610 485 12,918 38,861 7,076 570 37,576 34,857 1,730	623 494 13,563 40,804 7,713 622 40,958 37,995 1,817	635 504 14,242 42,845 8,407 678 44,644 41,414 1,908	As Personnel As Personnel As Benefits - Other As Benefits - Medical As Benefits - Other
Administration Buy-out Comp Time Buy-out Def Comp City Match Workers Comp/Liab Ins Retirement Health Pay-In Lieu Retirement Health Saving Plan Life/Vision/Dental/Retire Health/Life/Vision Insurance Unemployment Insurance Medicare Insurance	258 531 422 9,180 27,618 3,871 312 20,556 19,068 1,230 1,576	263 542 430 9,639 28,999 4,219 340 22,406 20,784 1,291 1,718	205 553 439 10,121 30,449 4,599 371 24,422 22,655 1,356 1,873	213 564 448 10,627 31,971 5,013 404 26,620 24,694 1,424 2,042	575 457 11,159 33,570 5,464 440 29,016 26,916 1,495 2,225	587 466 11,717 35,248 5,956 480 31,627 29,339 1,570 2,426	599 475 12,302 37,011 6,492 523 34,474 31,979 1,648 2,644	610 485 12,918 38,861 7,076 570 37,576 34,857 1,730 2,882	623 494 13,563 40,804 7,713 622 40,958 37,995 1,817 3,141	635 504 14,242 42,845 8,407 678 44,644 41,414 1,908 3,424	As Personnel As Personnel As Benefits - Other As Benefits - Medical As Benefits - Medical As Benefits - Medical As Benefits - Medical As Benefits - Medical

	Budget		Projected								
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Supplies/Services											
Office Supplies	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	As Supplies/Services
Postage	800	832	865	900	936	973	1 012	1 053	1.095	1 139	As Supplies/Services
Copy Machine Costs	740	770	800	832	866	900	036	074	1,030	1,100	As Supplies/Services
Department Specific Supplies	500	520	541	562	585	608	633	658	684	712	As Supplies/Services
	1 000	520	5 200	502	500	5 060	6 200	6 4 4 9	6 706	6 074	As Supplies/Services
Centrent Services	4,900	5,090	5,300	5,51Z	5,732	5,962	0,200	0,440	0,700	105.040	As Supplies/Services
Contract Services	73,800	70,752	79,622	63,015	00,330	09,709	93,301	97,116	101,000	105,040	As Supplies/Services
Credit Card Fees	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	As Education/weetings
Education Incentive Reimbursement	625	650	676	703	/31	760	791	822	855	890	As Education/Meetings
Indirect Expenses	2,280	2,371	2,466	2,565	2,667	2,774	2,885	3,000	3,120	3,245	As Other
Technology Services Chargebacks	19,485	20,265	21,075	21,918	22,795	23,707	24,655	25,641	26,667	27,734	As Other
Total Supplies/Services	\$111,130	\$115,575	\$120,198	\$125,006	\$130,007	\$135,207	\$140,615	\$146,240	\$152,089	\$158,173	
Total Bill & Collect Expenses	\$300,670	\$313,223	\$326,460	\$340,425	\$355,169	\$370,743	\$387,206	\$404,619	\$423,049	\$442,567	
ater Conservation											
Personnel											
Salaries-Perm Full Time	\$96.021	\$97,941	\$99,900	\$101.898	\$103.936	\$106.015	\$108,135	\$110.298	\$112,504	\$114,754	As Personnel
Hourly Wages - Temporary	39.571	40.363	41,170	41,993	42,833	43,690	44.564	45,455	46,364	47,291	As Personnel
Vacation Buyout	850	867	884	902	920	938	957	976	996	1 016	As Personnel
Overtime - Perm Full Time	500	510	520	531	541	552	563	574	586	598	As Personnel
Def Comp City Match	653	666	680	603	707	721	736	750	765	781	As Personnel
Workers Comp/Lieb.Inc	11 062	12 561	12 100	12 940	14 542	15 260	16 022	16 024	17 675	19 550	As Popofite Other
Potiromont	25 126	12,001	27 702	20.097	20 541	10,209	22 672	25 255	27 122	28.070	As Benefits - Other
Lealth Day la Lieu	25,120	20,303	27,702	29,007	30,341	32,008	33,072	30,300	57,123	50,979	As Benefite Medical
Health Pay-In Lieu	2,526	2,753	3,001	3,271	3,566	3,887	4,236	4,618	5,033	5,486	As Benefits - Medical
Retirement Health Services Plan	870	948	1,034	1,127	1,228	1,339	1,459	1,590	1,734	1,890	As Benefits - Medical
Life/Vision/Dental/Retire	16,892	18,412	20,070	21,876	23,845	25,991	28,330	30,880	33,659	36,688	As Benefits - Medical
Health/Life/Vision Ins	19,975	21,773	23,732	25,868	28,196	30,734	33,500	36,515	39,802	43,384	As Benefits - Medical
Unemployment Insurance	1,588	1,667	1,751	1,838	1,930	2,026	2,128	2,234	2,346	2,463	As Benefits - Other
Medicare Insurance	1,429	1,557	1,698	1,850	2,017	2,198	2,396	2,612	2,847	3,103	As Benefits - Medical
Total Personnel	\$217,965	\$226,403	\$235,330	\$244,783	\$254,802	\$265,428	\$276,708	\$288,691	\$301,433	\$314,991	
Supplies/Services											
Office Supplies	\$700	\$728	\$757	\$787	\$819	\$852	\$886	\$921	\$958	\$996	As Supplies/Services
Postage	200	208	216	225	234	243	253	263	274	285	As Supplies/Services
Pubs & Periodicals	100	104	108	112	117	122	127	132	137	142	As Supplies/Services
Printing	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135	As Supplies/Services
Department Specific Supplies	21,120	21,965	22,843	23,757	24,707	25,696	26,724	27,792	28,904	30,060	As Supplies/Services
Advertising	1.500	1,560	1.622	1.687	1,755	1.825	1.898	1.974	2.053	2,135	As Supplies/Services
Telephone	2,400	2,496	2,596	2,700	2.808	2,920	3.037	3,158	3,285	3,416	As Supplies/Services
Cell Phones	810	842	876	911	948	985	1.025	1.066	1,109	1,153	As Supplies/Services
Contract Services	22 100	22 984	23 903	24 859	25 854	26 888	27 964	29.082	30 245	31 455	As Supplies/Services
Membershins & Dues	485	504	525	546	567	590	614	638	664	600	As Supplies/Services
Conferences Meetings & Other Training	2 000	2 080	2 163	2 250	2 340	2 433	2 531	2 632	2 737	2 847	As Education/Meetings
Education Incentive Reimbursement	1 250	2,000	1 352	1,200	1 462	1 521	1 582	1 645	1 711	1 770	As Education/Meetings
Indirect Expanse	1/ 159	14 724	15 313	15 026	16 563	17 225	17 01/	18 631	10.376	20 151	As Education/Meetings
Tashaalagu Saruissa Chargabaska	14,100	0.225	0.605	0.020	10,000	10 904	11,314	11 695	10,070	10 600	As Other
Fixed Fleet Cest	0,080	9,230	9,000	9,909	10,300	10,004	11,230	0.000	12,153	12,039	As Other
Fixed Fleet Cost	1,696	1,764	1,835	1,908	1,985	2,064	2,140	2,232	2,322	2,414	As Other
Variable Fleet Cost	1,833	1,907	1,983	2,062	2,145	2,231	2,320	2,413	2,509	2,610	As Other
Total Supplie/Services	\$80,733	\$83,962	\$87,320	\$90,813	\$94,446	\$98,224	\$102,153	\$106,239	\$110,488	\$114,908	

	Budget	=	=	51/00/5	=	Projected	=	51/00/0	51/ 0000	=	
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Water Wells and Tanks O&M											
Personnel											
Salaries-Perm Full Time	\$341.567	\$348.398	\$355.366	\$362.473	\$369.723	\$377.117	\$384.659	\$392.353	\$400.200	\$408.204	As Personnel
Hourly Wages - Temporary	15.082	15,383	15.691	16.005	16.325	16.651	16,984	17.324	17.670	18.024	As Personnel
Vacation Buy-out	4,684	4,777	4,873	4,970	5,070	5,171	5,274	5,380	5,487	5,597	As Personnel
Administration Buyout	534	544	555	566	578	589	601	613	625	638	As Personnel
Comp Time Buyout	379	387	395	403	411	419	427	436	445	453	As Personnel
Overtime - Perm Full Time	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951	As Personnel
Def Comp City Match	709	724	738	753	768	783	799	815	831	848	As Personnel
Acting Pay	500	510	520	531	541	552	563	574	586	598	As Personnel
Workers Comp/Liab Ins	31,244	32,806	34,446	36,168	37,977	39,876	41,869	43,963	46,161	48,469	As Benefits - Other
Retirement	92,493	97,117	101,973	107,072	112,425	118,047	123,949	130,146	136,654	143,486	As Benefits - Other
Health Pay-In Lieu	7,304	7,961	8,678	9,459	10,310	11,238	12,249	13,352	14,554	15,863	As Benefits - Medical
Retirement Health Services Plan	1,632	1,714	1,799	1,889	1,984	2,083	2,187	2,296	2,411	2,532	As Benefits - Other
Life/Vision/Dental/Retire	65,025	70,877	77,256	84,209	91,788	100,048	109,053	118,868	129,566	141,227	As Benefits - Medical
Health/Life/Vision Ins	68,246	74,388	81,083	88,380	96,335	105,005	114,455	124,756	135,984	148,223	As Benefits - Medical
Unemployment Insurance	4,176	4,385	4,605	4,835	5,076	5,330	5,597	5,877	6,171	6,479	As Benefits - Other
Medicare Insurance	4,606	5,020	5,472	5,965	6,501	7,087	7,724	8,420	9,177	10,003	As Benefits - Medical
Total Personnel	\$648,179	\$675,192	\$703,853	\$734,289	\$766,635	\$801,037	\$837,654	\$876,659	\$918,238	\$962,595	
Supplies/Services											
Office Supplice	000	\$009	¢1 020	\$1.090	\$1 100	¢1 160	¢1 015	¢1 060	¢1 214	¢1 200	As Supplies/Services
Once Supplies	200 2800	\$998 104	\$1,U38	\$1,U8U	\$1,123	\$1,108 100	\$1,215 127	\$1,203	\$1,314 127	\$1,300	As Supplies/Services
Pusiage Buba & Boriodicala	100	104	100	112	205	122	127	132	137	142	As Supplies/Services
Printing	2 450	2 548	2 650	2 756	200	213	3 100	3 224	208	249 3 497	As Supplies/Services
Conv Machine Costs	2,450	2,340	2,050	2,750	2,800	2,901	3,100	3,224	3,303	3,467	As Supplies/Services
Spec Dept Supplies	143 233	148 962	154 921	161 118	167 562	174 265	181 235	188 485	196 024	203 865	As Supplies/Services
Personal Protective Equipment	760	790	822	855	889	925	962	1 000	1 040	1 082	As Supplies/Services
l aundry	875	910	946	984	1 024	1 065	1 107	1 151	1 197	1 245	As Supplies/Services
Tools	700	728	757	787	819	852	886	921	958	996	As Supplies/Services
Advertising	350	364	379	394	409	426	443	461	479	498	As Supplies/Services
Telephone	3,700	3.848	4.002	4.162	4.328	4.502	4.682	4.869	5.064	5.266	As Supplies/Services
Cell Phones	1,440	1,498	1.558	1.620	1.685	1,752	1.822	1,895	1,971	2.050	As Supplies/Services
Maintenance Equipment	2.340	2,434	2.531	2.632	2,737	2.847	2,961	3.079	3.202	3.331	As Supplies/Services
Contract Services	107.088	111.372	115.826	120.459	125.278	130,289	135,500	140.921	146.557	152,420	As Supplies/Services
Memberships & Dues	750	780	811	844	877	912	949	987	1.026	1.067	As Supplies/Services
Mandatory Training	5.125	5,330	5.543	5,765	5,996	6.235	6.485	6.744	7.014	7,294	As Supplies/Services
Education Incentive Reimbursement	625	650	676	703	731	760	791	822	855	890	As Supplies/Services
Gas & Oil	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	As Supplies/Services
Indirect Expense	161,070	167,513	174,213	181,182	188,429	195,966	203,805	211,957	220,435	229,253	As Other
Utilities	852,100	886,184	921,631	958,497	996,836	1,036,710	1,078,178	1,121,305	1,166,158	1,212,804	As Other
Technology Services Chargebacks	23,904	24,860	25,855	26,889	27,964	29,083	30,246	31,456	32,714	34,023	As Other
Fixed Fleet Cost	10,174	10,581	11,005	11,445	11,903	12,379	12,874	13,389	13,924	14,481	As Other
Variable Fleet Cost	25,116	26,121	27,166	28,252	29,382	30,558	31,780	33,051	34,373	35,748	As Other
Total Supplie/Services	\$1,346,636	\$1,400,501	\$1,456,521	\$1,514,782	\$1,575,373	\$1,638,388	\$1,703,924	\$1,772,081	\$1,842,964	\$1,916,683	
Total Water Wells and Tanks O&M	\$1,994,815	\$2,075,693	\$2,160,374	\$2,249,071	\$2,342,008	\$2,439,425	\$2,541,578	\$2,648,740	\$2,761,202	\$2,879,277	
Water Distribution System (86)											
Personnel					-						
Salaries-Perm Full Time	\$650,907	\$663,925	\$677,204	\$690,748	\$704,563	\$718,654	\$733,027	\$747,688	\$762,641	\$777,894	As Personnel
Hourly Wages - Temporary	45,245	46,150	47,073	48,014	48,974	49,954	50,953	51,972	53,011	54,072	As Personnel
Vacation Buyout	12,078	12,319	12,566	12,817	13,073	13,335	13,602	13,874	14,151	14,434	As Personnel
Overtime - Perm Full Time	14,000	14,280	14,566	14,857	15,154	15,457	15,766	16,082	16,403	16,731	As Personnel
Der Comp City Match	511	521	531	542	553	564	5/5	587	599	611	As Personnel
Acting Pay	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,1/2	1,195	As Personnel
Standby Pay	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,/17	11,951	As Personnel
workers Comp/Liab ins	61,027	64,078	67,282	70,646	/4,1/8	17,887	81,781	85,870	90,164	94,672	As Benefits - Other
Ketirement	173,236	181,898	190,993	200,543	210,570	221,098	232,153	243,761	255,949	268,747	As Benefits - Other
Reduu Pay-IN LICU	29,323	31,962	34,838	37,974	41,391	45,117	49,177	53,603	58,427	63,686	As Denefits - Medical
Reurement Health Services Plan	2,940	3,087	3,241	3,403	3,5/4	3,752	3,940	4,137	4,344	4,561	As Benefits - Uther
Lite/vision/Dental/Retire	133,509	145,525	158,622	172,898	188,459	205,420	223,908	244,060	266,025	289,968	As Benefits - Medical
Health/Life/Vision Ins	145,939	159,074	173,391	188,996	206,005	224,546	244,755	266,783	290,793	316,965	As Benefits - Medical
Unemployment Insurance	8,152	8,560	8,988	9,437	9,909	10,405	10,925	11,4/1	12,045	12,647	As Benefits - Other
	8,913	9,715	10,590	11,543	12,582	13,714	14,948	16,294	17,760	19,358	AS DENETITS - IVIEDICAI
Total Personnel	\$1,296,780	\$1,352,315	\$1,411,329	\$1,474,091	\$1,540,893	\$1,612,048	\$1,687,899	\$1,768,817	\$1,855,202	\$1,947,491	

	Budget	Projected										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes	
Supplies/Services												
Office Supplies	\$1 500	\$1 EE0	¢1 600	¢1 607	¢1 766	¢1 925	¢1 000	\$1.074	\$2.052	¢0 105	An Supplion/Sorvinon	
Destore	\$1,500	φ1,000 416	φ1,022 422	\$1,007 450	\$1,755 469	\$1,625 497	φ1,090 E06	\$1,974 E26	φ2,000 647	φ2,130 E60	As Supplies/Services	
Postage Duba & Daviadiasta	400	410	433	450	400	407	000	526	547	569	As Supplies/Services	
Pubs & Periodicais	175	182	189	197	205	213	221	230	239	249	As Supplies/Services	
Printing	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	As Supplies/Services	
Copy Machine Costs	600	624	649	675	702	730	759	790	821	854	As Supplies/Services	
Department Specific Supplies	255,000	265,200	275,808	286,840	298,314	310,246	322,656	335,563	348,985	362,945	As Supplies/Services	
Personal Protective Equipment	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	4,441	As Supplies/Services	
Laundry	2,625	2,730	2,839	2,953	3,071	3,194	3,321	3,454	3,592	3,736	As Supplies/Services	
Tools	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847	As Supplies/Services	
Advertising	250	260	270	281	292	304	316	329	342	356	As Supplies/Services	
Telephone	1,200	1,248	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708	As Supplies/Services	
Cell Phones	2.520	2.621	2,726	2,835	2,948	3.066	3,189	3,316	3,449	3,587	As Supplies/Services	
Maintenance - Equipment	7 580	7 883	8 199	8 5 2 6	8 868	9,222	9 5 9 1	9 975	10 374	10 789	As Supplies/Services	
Contract Services	122.065	126 948	132 026	137 307	142 799	148 511	154 451	160 629	167.054	173 737	As Supplies/Services	
Membershine & Dues	7 467	7 766	8.076	8 300	8 735	9.085	9.448	0.826	10,004	10,628	As Supplies/Services	
Mandatory Training	20,400	21 216	22.065	22 0/7	23.865	24 820	25,912	26.845	27 010	20,020	As Supplies/Services	
Education Inconting Pointhursement	20,400	1 050	22,000	22,347	23,000	24,020	20,013	20,040	21,313	29,030	As Supplies/Services	
Euucauon meenuve Reimpursemenu	1,675	1,950	2,028	2,109	2,193	2,201	2,312	2,407	2,000	2,009	As Supplies/SerVICes	
Venicie Purchases	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	47,900	49,816	As Supplies/Services	
Gas & Oli	200	208	216	225	234	243	253	263	2/4	285	As Supplies/Services	
Indirect Expense	187,185	194,672	202,459	210,558	218,980	227,739	236,849	246,323	256,176	266,423	As Supplies/Services	
Technology Services Chargebacks	68,304	71,036	73,877	76,832	79,906	83,102	86,426	89,883	93,478	97,217	As Supplies/Services	
Depreciation (In Lieu of Depreciation)	0	0	0	0	0	0	0	0	0	0	As Education/Meetings	
Fixed Fleet Cost	39,612	41,196	42,844	44,558	46,340	48,194	50,121	52,126	54,211	56,380	As Materials & Supplies	
Variable Fleet Cost	138,071	143,593	149,337	155,311	161,523	167,984	174,703	181,692	188,959	196,518	As Equipment	
Lease Payment Chargeback	74,500	77,480	80,579	83,802	87,154	90,641	94,266	98,037	101,958	106,037	As Other	
Total Supplie/Services	\$972,648	\$1,011,554	\$1,052,016	\$1,094,097	\$1,137,860	\$1,183,375	\$1,230,710	\$1,279,938	\$1,331,136	\$1,384,381		
Total Water Distribution Expenses	\$2,269,428	\$2,363,868	\$2,463,345	\$2,568,188	\$2,678,753	\$2,795,423	\$2,918,609	\$3,048,755	\$3,186,338	\$3,331,873		
·												
chnology Services Support												
Supplies/Services												
Specific Department Supplies	\$3,900	\$4,056	\$4,218	\$4,387	\$4,562	\$4,745	\$4,935	\$5,132	\$5,337	\$5,551	As Supplies/Services	
Machinery & Equipment	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135	As Supplies/Services	
· · · ·												
Total Supplies/Services	\$5,400	\$5,616	\$5,841	\$6,074	\$6,317	\$6,570	\$6,833	\$7,106	\$7,390	\$7,686		
Total Technology Services Support Expenses	\$5,400	\$5,616	\$5,841	\$6,074	\$6,317	\$6,570	\$6,833	\$7,106	\$7,390	\$7,686		
perations Admin												
resonnel												
Salaries-Perm Full Time	\$405,519	\$413,629	\$421,902	\$430.340	\$438,947	\$447,726	\$456.680	\$465.814	\$475,130	\$484.633	As Personnel	
Hourly Wages - Temporary	6 840	6 977	7 116	7 250	7 404	7 552	7 703	7 857	8 014	8 174	As Personnel	
Vacation Buyout	21 806	22 242	22 687	23 141	23 603	24.076	24 557	25 048	25 549	26,060		
Administration Resourt	21,000	12 220	12 472	23,141	23,003	24,070	24,007	20,040	20,049	20,000	As Personnel	
Auminitiation Buyout	11,989	12,229	12,473	12,123	12,977	13,237	13,501	13,112	14,047	14,328	As Personnel	
Def Oren Oite Metab	400	408	410	424	433	442	450	459	409	4/8	As Personnel	
Der Comp City Match	5,940	6,058	6,180	6,303	6,429	6,558	6,689	6,823	6,959	7,098	As Personnel	
Acting Pay	700	714	728	743	758	773	788	804	820	837	As Personnel	
Standby Pay	65	66	68	69	70	72	73	75	76	78	As Personnel	
Workers Comp/Liab Ins	36,099	37,904	39,799	41,789	43,878	46,072	48,376	50,795	53,335	56,001	As Benefits - Other	
Retirement	102,679	107,813	113,203	118,864	124,807	131,047	137,599	144,479	151,703	159,289	As Benefits - Other	
Health Pay-In Lieu	12,927	14,090	15,359	16,741	18,248	19,890	21,680	23,631	25,758	28,076	As Benefits - Medical	
Retirement Health Services Plan	960	1,008	1,058	1,111	1,167	1,225	1,286	1,351	1,418	1,489	As Benefits - Other	
Life/Vision/Dental/Retire	51.898	56.568	61.660	67.209	73.258	79.851	87.037	94.871	103.409	112.716	As Benefits - Medical	
Health/Life/Vision Ins	51 205	55 814	60.837	66.312	72 280	78 786	85 876	93 605	102 030	111 212	As Benefits - Medical	
I nemployment Insurance	4 829	5 070	5 323	5 590	5 869	6 163	6 471	6 794	7 134	7 401	As Benefits - Other	
Medicare Insurance	-,020 6.067	6 613	7 208	7 957	9,503 9,56 <i>1</i>	0,100	10 175	11 000	12 088	12 170	As Renefite - Medical	
Future Staffing Neede	0,007	0,013	1,200	1,007	0,004	3,335	10,175	11,090	12,000	13,170		
i uture stallilly neeus	U	U	U	U	U	U	U	U	U	U	AS FEISUIIIEI	
Total Personnel	\$719,922	\$747,204	\$776,018	\$806,474	\$838,692	\$872,802	\$908,944	\$947,268	\$987,940	\$1,031,137		

#### City of Woodland Water Utility

TOTAL REVENUE REQUIREMENT WITHOUT SWP

Incr. as a % of Pres. Rates without SWP (Future Dollars)

Balance/(Deficiency) of Funds without SWP

\$7,034,017

\$3,341,900

-32.3%

\$7,678,198

\$2,759,852

-26.5%

\$8,646,515

\$1,854,041

-17.7%

\$8,595,724

\$1,967,713

-18.7%

\$9,154,026

\$1,514,841

-14.2%

\$9,326,242

\$1,449,110

-13.5%

\$9,801,372

\$1,081,529

-10.0%

\$10,421,099

\$570,427

-5.2%

\$10,782,756

\$318,482

-2.9%

\$11,164,404

\$69,804

-0.6%

	Budget Projected										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Supplies/Capriese											
Office Supplies	\$2,000	\$2 120	¢2 245	\$2.275	\$2,510	\$2 6E0	\$2 706	\$2.049	\$4.106	\$4.270	As Supplies/Services
Bostogo	\$3,000 E0	\$3,120 E2	φ3,240 E4	φ3,375 E6	43,310 E0	φ3,000 61	φ3,790 62	40,940 EE	φ4,100 60	φ4,270 71	As Supplies/Services
Pube & Pariodicale	510	530	552	574	507	620	645	671	608	726	As Supplies/Services
Printing	150	156	162	169	175	182	190	197	205	213	As Supplies/Services
Conv Machine Costs	900	936	973	1 012	1 053	1 095	1 1 3 9	1 184	1 232	1 281	As Supplies/Services
Department Specific Supplies	1 900	1 976	2 055	2 137	2 223	2 312	2 404	2 500	2 600	2 704	As Supplies/Services
Personal Protective Equipment	50	52	54	56	58	61	63	-,	68	71	As Supplies/Services
Telephone	7,200	7.488	7,788	8.099	8.423	8,760	9.110	9.475	9.854	10.248	As Supplies/Services
Cell Phones	1.680	1,747	1.817	1.890	1.965	2.044	2.126	2.211	2.299	2.391	As Supplies/Services
Maintenance - Equipment	700	728	757	787	819	852	886	921	958	996	As Supplies/Services
Contract Services	91,940	95,618	99,442	103,420	107,557	111,859	116,333	120,987	125,826	130,859	As Education/Meetings
Memberships & Dues	200	208	216	225	234	243	253	263	274	285	As Education/Meetings
Conferences, Meetings & Other Training	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	As Education/Meetings
Education Incentive Reimbursement	1,875	1,950	2,028	2,109	2,193	2,281	2,372	2,467	2,566	2,669	As Other
Distribution to Other Agencies	44,500	46,280	48,131	50,056	52,059	54,141	56,307	58,559	60,901	63,337	As Other
Technology Services Chargebacks	28,523	29,664	30,851	32,085	33,368	34,703	36,091	37,535	39,036	40,598	As Other
Total Supplie/Services	\$188 178	\$195 706	\$203 534	\$211 675	\$220 142	\$228.948	\$238 106	\$247 630	\$257 535	\$267,836	
	¢100,170	¢100,700	φ200,004	0211,070	ψ <u>2</u> 20,142	φ220,040	φ200,100	φ241,000	\$201,000	φ201,000	
Total Operations Admin Expenses	\$908,100	\$942,909	\$979,551	\$1,018,149	\$1,058,834	\$1,101,750	\$1,147,049	\$1,194,898	\$1,245,475	\$1,298,973	
Additions/Deletions to O&M											
New Staff Carryover	\$0	\$82,278	\$247,401	\$261,255	\$275,886	\$340,651	\$359,727	\$452,316	\$477,646	\$504,394	City Provided Data
New Staff Req	77,915	152,003	0	0	46,700	0	68,603	0	0	0	City Provided Data
Staff Equipment	40,000	40,000	0	0	45,000	0	3,000	0	0	0	City Provided Data
Equipment	0	0	0	0	0	0	0	0	0	0	City Provided Data
Other	15,000	78,250	65,000	65,000	75,000	30,000	0	0	0	0	City Provided Data
Total Additions/Deletions	\$132,915	\$352,531	\$312,401	\$326,255	\$442,586	\$370,651	\$431,330	\$452,316	\$477,646	\$504,394	
TOTAL O&M EXPENSES	\$5,910,025	\$6,364,206	\$6,570,623	\$6,843,760	\$7,232,915	\$7,448,214	\$7,811,466	\$8,151,365	\$8,513,022	\$8,894,669	
CAPITAL FUNDED THROUGH RATES (Exh. 4)	\$800,000	\$990,000	\$990,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	Approx. Deprec. \$960K for FY '12
Debt Service											
Debt Service - Existing (CEC Loan)	\$138 378	\$138 378	\$138 378	\$138 378	\$138 378	\$0	\$0	\$0	\$0	\$0	City Provided Data
Debt Service - Existing (ARRA Loan)	185 614	185 614	947 514	473 757	473 757	473 757	473 757	473 757	473 757	473 757	City Provided Data
Multiple Series (See Accompanying Worksheet)	0	0	0	139.829	308,976	404,271	516,150	795,977	795,977	795.977	ony i forface bana
Series 2012	0	0	0	0	0	0	0	0	0	0	
Series 2013	0	0	0	0	0	0	0	0	0	0	
Series 2014	0	0	0	0	0	0	0	0	0	0	
Series 2015	0	0	0	0	0	0	0	0	0	0	
Series 2016	0	0	0	0	0	0	0	0	0	0	
Series 2017	0	0	0	0	0	0	0	0	0	0	
Series 2018	0	0	0	0	0	0	0	0	0	0	
Series 2019	0	0	0	0	0	0	0	0	0	0	
Series 2020	0	0	0	0	0	0	0	0	0	0	
Series 2021	0	0	0	0	0	0	0	0	0	0	
Total Debt Service	\$323,992	\$323,992	\$1,085,892	\$751,964	\$921,111	\$878,028	\$989,907	\$1,269,734	\$1,269,734	\$1,269,734	
Less: Existing Connection Fees	¢0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	ψυ	ΨŪ	ΨŪ	ΨŪ	ΨŪ	ΨŪ	ΨŪ	ΨŪ	ΨŪ	φυ	

Surface Water Project Expenses Additional O&M Funded through Rates Additional Capital Funded through Rates Additional Debt Funded through Rates

Total Surface Water Project Expenses

	Projected											
Not	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013			
	\$7,258,890	\$6,979,702	\$6,711,252	\$6,453,127	\$6,204,930	\$3,860,533	\$0	\$0	\$0			
	0	0	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0	0	0			
	\$7,258,890	\$6.979.702	\$6,711,252	\$6.453.127	\$6,204,930	\$3,860,533	\$0	\$0	\$0			

SWP Debt Service										
Multiple Series (See Accompanying Worksheet)	\$1,444,891	\$1,786,072	\$1,978,505	\$5,876,659	\$8,637,754	\$9,719,230	\$10,591,995	\$12,890,670	\$13,301,510	\$13,299,210
Series 2012	0	0	0	0	0	0	0	0	0	0
Series 2013	0	0	0	0	0	0	0	0	0	0
Series 2014	0	0	0	0	0	0	0	0	0	0
Series 2015	0	0	0	0	0	0	0	0	0	0
Series 2016	0	0	0	0	0	0	0	0	0	0
Series 2017	0	0	0	0	0	0	0	0	0	0
Series 2018	0	0	0	0	0	0	0	0	0	0
Series 2019	0	0	0	0	0	0	0	0	0	0
Series 2020	0	0	0	0	0	0	0	0	0	0
Series 2021	0	0	0	0	0	0	0	0	0	0
Total SWP Debt Service	\$1,444,891	\$1,786,072	\$1,978,505	\$5,876,659	\$8,637,754	\$9,719,230	\$10,591,995	\$12,890,670	\$13,301,510	\$13,299,210
Less: SWP Connection Fees	\$229,391	\$229,391	\$229,391	\$229,391	\$382,318	\$382,318	\$382,318	\$382,318	\$382,318	\$458,781
Total SWP Revenue Requirement	\$1,215,500	\$1,556,681	\$1,749,115	\$5,647,269	\$12,115,970	\$15,541,842	\$16,662,805	\$19,219,604	\$19,898,894	\$20,099,319
TOTAL REVENUE REQUIREMENT WITH SWP	\$8,249,517	\$9,234,879	\$10,395,630	\$14,242,993	\$21,269,996	\$24,868,084	\$26,464,177	\$29,640,703	\$30,681,650	\$31,263,722
	40.400.000	A	<b>*</b> /0/ 000		(0.0.00.00)	(\$44,000,000)	(4.5.50.000)	(440.040.477)	(446 506 440)	(**** *** ***
Total Balance/(Deficiency) of Funds with SWP	\$2,126,399	\$1,203,171	\$104,926	(\$3,679,556)	(\$10,601,129)	(\$14,092,732)	(\$15,581,276)	(\$18,649,177)	(\$19,580,413)	(\$20,029,515)
Total Incr. as a % of Pres. Rates with SWP (Future Dollars)	-20.5%	-11.5%	-1.0%	34.9%	99.6%	131.0%	143.4%	170.0%	176.7%	178.6%
Transfers to Reserves										
Transfers To - Operating Reserve	\$2,126,399	\$4,349,302	\$5,589,611	\$4,568,344	\$955,654	(\$300.640)	(\$907.487)	(\$3.054.900)	(\$3.025.262)	(\$2,436,674)
Transfers To - Capital Reserve	0	0	0	0	0	0	0	0	0	0
·										
Total Transfers to Reserves	\$2,126,399	\$4,349,302	\$5,589,611	\$4,568,344	\$955,654	(\$300,640)	(\$907,487)	(\$3,054,900)	(\$3,025,262)	(\$2,436,674)
NET REVENUE REQUIREMENT WITH SWP	\$10,375,917	\$13,584,180	\$15,985,241	\$18,811,337	\$22,225,650	\$24,567,444	\$25,556,690	\$26,585,802	\$27,656,388	\$28,827,049
Net Balance/(Deficiency) of Funds with SWP	\$0	(\$3,146,130)	(\$5,484,685)	(\$8,247,900)	(\$11,556,783)	(\$13,792,092)	(\$14,673,789)	(\$15,594,276)	(\$16,555,151)	(\$17,592,841)
Net Incr. as a % of Pres. Rates with SWP	0.0%	30.2%	52.3%	78.2%	108.5%	128.2%	135.1%	142.1%	149.4%	156.9%
Proposed Rate Adjustment - July Implementation	0.0%	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Proposed Rate Adjustment - January Implementation	N/A	17.0%	17.0%	17.0%	17.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cumulative Annualized Rate Adjustment	0.0%	30.2%	52.3%	78.2%	108.5%	128.2%	135.1%	142.1%	149.4%	156.9%
Additional Revenue from Rate Increase	\$0	\$3,146,130	\$5,484,685	\$8,247,900	\$11,556,783	\$13,792,092	\$14,673,789	\$15,594,276	\$16,555,151	\$17,592,841
Balance/Deficiency of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deficiency as a % of Rate Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Residential Rate - \$/ Month	\$42.50 (N	vietered Single Fam	IIy - 17,000 gallons	average + 1" Meter)	000.57	<b>007</b> C -	<b>6</b> 00 C :	<b>6</b> 400.5	<b>A</b> ( <b>A A A</b>	<b>6</b> 400 · · ·
Ourrent Average Residential Bill After Proposed Pate Adjustment	\$42.50 \$42.50	\$55.34 \$55.34	304.74 \$64.74	\$/5./5 \$75.75	\$88.63 \$88.63	\$97.00 \$97.00	\$99.91 \$99.91	\$102.91 \$102.91	\$106.00	\$109.18 \$109.18

Budget

FY 2012

\$0 0 0

\$0

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	Budget					Projected				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
One retire Reserve Fund										
Beginning Reserve Balance	\$5 300 000	\$7 158 215	\$11 855 681	\$17 555 171	\$22 272 310	\$23 155 165	\$23 150 027	\$21 758 /10	\$16.044.371	\$10 344 271
Blue: Interest	21 916	40 161	100 970	149 705	227,272,510	920,400,400	246 970	221,730,413	290.162	190.210
Plus. To Deserves	2 4 2 6 2 0 0	40,104	F E00 614	140,790	227,301	234,201	(007,497)	(2 054 000)	(2 025 262)	(2,426,674)
Plus: To Reserves	2,120,399	4,349,302	5,569,611	4,000,044	955,654	(300,640)	(907,467)	(3,054,900)	(3,025,262)	(2,430,074)
Less, Oses of Funds	0	0	0	0	0	0	0	0 005 000	0 055 000	0 055 000
Less: Rate Stabilization Deposit	0	0	0	0	0	230,000	840,000	2,985,000	2,955,000	2,355,000
Balance/Deficiency of funds after proposed rate increase	0	0	0	0	0 600.455.405	0	0	0	0	0
Ending Reserve Balance	\$7,458,215	\$11,855,681	\$17,555,171	\$22,272,310	\$23,455,465	\$23,159,027	\$21,758,419	\$16,044,371	\$10,344,271	\$5,732,907
Target Six Months O&M	\$2,914,533	\$3,138,512	\$3,240,307	\$3,375,005	\$5,470,742	\$6,733,057	\$7,034,594	\$7,329,510	\$7,640,247	\$7,966,139
Capital Funding										
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plus: Interest	0	0	0	0	0	0	0	0	0	0
Plus: To Captial/Bond Proceed Fund	0	0	0	0	0	0	0	0	0	0
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0
Ending Reserve Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-										
Water Development Fund										
Beginning Fund Balance	\$0	\$42,877	\$85,968	\$129,489	\$173,337	\$246,532	\$320,459	\$396,727	\$474,139	\$553,897
Plus: Interest	0	214	645	971	1,733	2,465	4,807	5,951	8,297	9,693
Plus: To Development Fund	42,877	42,877	42,877	42,877	71,461	71,461	71,461	71,461	71,461	85,754
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0
Ending Reserve Balance	\$42,877	\$85,968	\$129,489	\$173,337	\$246,532	\$320,459	\$396,727	\$474,139	\$553,897	\$649,344
SWS Fee Reserve										
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plus: Interest	0	0	0	0	0	0	0	0	0	0
Plus: To Fee Reserve	229,391	229,391	229,391	229,391	382,318	382,318	382,318	382,318	382,318	458,781
ess: Uses of Funds	229.391	229,391	229,391	229,391	382,318	382.318	382.318	382,318	382,318	458,781
Ending Reserve Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	· · ·		·							
2011 Bond Proceeds	<b>AT</b> 000	A. 000 05-			<i>*</i> -	<u>^-</u>	<i>k</i> -	<u>^-</u>	A -	÷-
Beginning Fund Balance	\$7,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plus: Interest	0	0	0	0	0	0	0	0	0	0
Plus: To Fee Reserve	0	0	0	0	0	0	0	0	0	0
Less: Uses of Funds	6,000,000	1,600,000	0	0	0	0	0	0	0	0
Ending Reserve Balance	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# City of Woodland Water Utility Exhibit 4 Capital Improvement Projects

	Budget					Projected						
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total	Notes
Canital Improvement Program												
Non-Surface Water Projects												
Water System Leak Detection Maintenance and Repairs	\$150,000	\$1,664,000	\$216 320	\$2,812,160	\$2 339 717	\$073 322	\$130 185	\$526 373	\$150 543	\$208 805	9 270 515	EV 2013 - EV 2021 escalated cost by 4% per year
Road Repair Litility Work	φ130,000 Ω	312 000	324 480	337 459	350 958	364 996	379 596	394 780	410 571	φ230,030	2 874 839	EV 2013 - EV 2021 escalated cost by 4% per year
Meter Project	1 700 000	012,000	024,400	007,400	000,000	0,550	0/ 0,000	0,700	410,571	0	1 700 000	EV 2013 - EV 2021 escalated cost by 4% per year
Well Replacement	1,700,000	0	0	0	0	720 002	1 807 070	3 158 236	0	0	5 786 207	EV 2013 - EV 2021 escalated cost by 4% per year
Water Source Security System	255 000	0	0	0	0	120,002	1,007,070	0,100,200	0	0	255 000	EV 2013 - EV 2021 escalated cost by 4% per year
Nitrate source Reduction Program	200,000	0	0	0	175 479	0	0	0	0	0	175 479	EV 2013 - EV 2021 escalated cost by 4% per year
Nitrate Profiling of Wells	75.000	0	0	0	110,415	0	0	0	0	0	75,000	EV 2013 - EV 2021 escalated cost by 4% per year
Groundwater monitoring wells	10,000	156 000	216 320	0	0	0	0	131 593	136 857	177 014	818 684	EV 2013 - EV 2021 escalated cost by 4% per year
Modify Well Casings	120.000	124,800	210,020	0	198.876	0	0	101,000	100,007	0	443.676	EV 2013 - EV 2021 escalated cost by 4% per year
Destroy Old Wells	120,000	62,400	0	0	70 192	218 998	0	0	0	170 797	522 386	EV 2013 - EV 2021 escalated cost by 4% per year
Kontucky Avenue Widening and Reconstruction	0	02,400	0	271 205	10,132	210,000	0	0	0	110,131	271 205	EV 2012 - EV 2021 escalated cost by 4% per year
Water Master Plan Lindate and Water Reciping Study	0	244 400	0	371,203	0	0	0	0	0	0	244 400	EV 2013 - EV 2021 escalated cost by 4% per year
Water Master Flan Opdate and Water Necycling Study	200.000	244,400	0	0	0	0	0	0	0	0	244,400	EV 2013 - EV 2021 escalated cost by 4% per year
Poolign piper out of sower and storm accets	200,000	0	0	227 450	0	0	0	0	0	0	200,000	EV 2013 - EV 2021 escalated cost by 4% per year
Read 102 Dipolino Improvemente	0	0	0	90,090	207 752	0	0	0	0	0	407 741	EV 2013 - EV 2021 escalated cost by 4% per year
ASB State Deguired Demonstration Testing	0	0	0	09,909	397,752	242.221	252.064	262.196	272 714	294,662	407,741	EV 2013 - EV 2021 escalated loss by 4% per year
ASK State Required Demonstration Testing	0	0	0	0	233,972	243,331	255,004	203,100	2/3,/14	204,002	1,551,929	FT 2013 - FT 2021 escalated cost by 4% per year
Undentified Capital improvement Projects												
Total Non-Surface Water Projects	\$2,500,000	\$2,563,600	\$757,120	\$3,948,273	\$3,766,945	\$2,530,638	\$2,669,823	\$4,474,168	\$971,684	\$932,269	\$25,114,520	
Total Capital Improvements	\$2,500,000	\$2,563,600	\$757,120	\$3,948,273	\$3,766,945	\$2,530,638	\$2,669,823	\$4,474,168	\$971,684	\$932,269	\$25,114,520	
Capital												
Transfer to Capital/Bond Proceed Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transfer to Operating Reserve	0	26,400	232,880	0	0	0	0	0	28,316	67,731		
Total Capital	\$0	\$26,400	\$232,880	\$0	\$0	\$0	\$0	\$0	\$28.316	\$67.731	\$355.327	
	••	,					•		,			
Total Capital Improvements and Capital	\$2,500,000	\$2,590,000	\$990,000	\$3,948,273	\$3,766,945	\$2,530,638	\$2,669,823	\$4,474,168	\$1,000,000	\$1,000,000	\$25,469,847	
Less: Funding Sources Other Than Rates												
Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Operating Reserves	0	0	0	0	0	0	0	0	0	0		
Capital Reserve Funds	0	0	0	0	0	0	0	0	0	0		
Grants	0	0	0	0	0	0	0	0	0	0		
Stimulus Grant	0	0	0	0	0	0	0	0	0	0		
Stimulus SRF Loan	0	0	0	0	0	0	0	0	0	0		
Series 2011 Bond Proceeds	1.700.000	1.600.000	0	ō	0	ō	0	0	0	0		
New Revenue Bonds	0	0	ō	2,948,273	2,766,945	1,530,638	1,669,823	3,474,168	ō	ō		
Total Funding Sources Other Than Rates	\$1,700,000	\$1,600,000	\$0	\$2,948,273	\$2,766,945	\$1,530,638	\$1,669,823	\$3,474,168	\$0	\$0		
CAPITAL FUNDED THROUGH RATES	\$800,000	\$990,000	\$990,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		
MPER Connection Face Colouisted												
New Connections	00	00	90	90	140	142	140	140	140	170		
	80	00	00	00	143	143	143	143	143	1/2		
Fee per connection	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500		
I otal Connection Fee Revenue	\$42,877	\$42,877	\$42,877	\$42,877	\$71,461	\$71,461	\$71,461	\$71,461	¢71,461	<b>ა</b> 85,754		

#### CITY OF WOODLAND WATER REVENUE REQUIREMENT STUDY EXHIBIT 5 SURFACE WATER PROJECT REVENUE REQUIREMENTS

	Budget				Projected						
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Operation and Maintenance Expenses											
Summer Water Purchases	\$0	\$0	\$0	\$0	\$1,637,802	\$1,703,314	\$1,771,447	\$1,842,304	\$1,915,997	\$1,992,637	City Provided Data
Local Regional Surface Water Facilities	0	0	0	0	0	0	0	0	0	0	City Provided Data
Operate Regional Surface Water Facilities	0	0	0	0	2,222,731	4,501,616	4,681,680	4,868,948	5,063,705	5,266,254	City Provided Data
Total O&M Expenses	\$0	\$0	\$0	\$0	\$3,860,533	\$6,204,930	\$6,453,127	\$6,711,252	\$6,979,702	\$7,258,890	
Capital											
Surface Water Project - Regional costs	\$5,000,000	\$15,288,000	\$49,645,440	\$43,532,237	\$18,366,779	\$16,181,484	\$632,660	\$657,966	\$684,285	\$711,656	City Provided Data
Local Costs	8,300,000	3,952,000	5,624,320	5,849,293	0	121,665	885,723	0	0	0	City Provided Data
Less: DBO Construction Cost Savings	0	(832,000)	(4,326,400)	(3,824,538)	(1,637,802)	(1,581,649)	0	0	0	0	
Total Capital	\$13,300,000	\$18,408,000	\$50,943,360	\$45,556,992	\$16,728,977	\$14,721,500	\$1,518,383	\$657,966	\$684,285	\$711,656	
Less: Funding Sources Other Than Rates											
Development Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserves	0	0	0	0	0	0	0	0	0	0	
Grants	0	0	0	0	0	0	0	0	0	0	
SRF Loans	0	0	0	0	0	0	0	0	0	0	
Series 2011 Bond Proceeds	4,300,000	0	0	0	0	0	0	0	0	0	
Revenue Bonds	9,000,000	18,408,000	50,943,360	45,556,992	16,728,977	14,721,500	1,518,383	657,966	684,285	711,656	
Total Funding Sources Other Than Rates	\$13,300,000	\$18,408,000	\$50,943,360	\$45,556,992	\$16,728,977	\$14,721,500	\$1,518,383	\$657,966	\$684,285	\$711,656	
CAPITAL FUNDED THROUGH RATES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SWSF Connection Fees Calculated											
New Connections	86	86	86	86	143	143	143	143	143	172	
Fee per connection	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	
Total Connection Fee Revenue	\$229,391	\$229,391	\$229,391	\$229,391	\$382,318	\$382,318	\$382,318	\$382,318	\$382,318	\$458,781	

### City of Woodland Water Utility Exhibit 6 Development of the COMMODITY Allocation Factor

	FY 2011 Consumption (CCF) [1]	FY 2011 Consumption (gallons)	20.00% Unaccounted for Water [2]	Net Water Delivered (Flow + Losses)	Average Day (MGD) [3]	% of Total
Residential	2 828 882	2 116 003 368	423 200 674	2 539 204 042	6.96	60.1%
Multi-Eamily	503.067	376 294 241	75 258 848	451 553 089	1 24	10.7%
Commercial	477 241	356 976 559	71 395 312	428 371 870	1 17	10.1%
Institutional	379,948	284,201,251	56.840.250	341.041.501	0.93	8.1%
Industrial	19.363	14.483.876	2.896.775	17.380.651	0.05	0.4%
Large Uniform Users	206.905	154,764,940	30.952.988	185.717.928	0.51	4.4%
Landscape	290.682	217.430.344	43,486,069	260.916.413	0.71	6.2%
City	0	0	0	0	0.00	0.0%
Total Consumption	4,706,089	3,520,154,578	704,030,916	4,224,185,493	11.57	100.0%
Allocation Factor						(COMM)
		FY 2011	Production (gal) [4]	4,224,185,552	11.57	

NOTES:

[1] Estimated and metered consumption from September 2010 through August 2011.

[2] Estimated unaccounted for water to tie to total produced water.

[3] Estimated delivered water plus losses is converted to million gallons per day.

[4] Total 2011 Water Production for the City was provided in September 2011 Production Well Report. Summing up September 2010 through August 2011 monthly productions.

### City of Woodland Water Utility Exhibit 7 Development of the CAPACITY Allocation Factor

	Average Consumption (MGD)	Peaking Factor [1]	Peak Day Use (MGD)	% of Total
Residential	6.96	2.55	17.74	62.9%
Multi-Family	1.24	2.15	2.66	9.4%
Commercial	1.17	2.10	2.46	8.7%
Institutional	0.93	2.25	2.10	7.5%
Industrial	0.05	2.20	0.10	0.4%
Large Uniform Users	0.51	1.90	0.97	3.4%
Landscape	0.71	3.00	2.14	7.6%
City	0.00	0.00	0.00	0.0%
Total	11.57	2.44	28.18	100.0%
	Historic	cal Peak Day [2] =	29.60	

## **Allocation Factor**

(CAP)

### NOTES:

[1] Based on September 2010 to August 2011 Peak to Average Month.

[2] The peak daily demand provided by the City in an email sent October 4, 2011 titled W18.

### City of Woodland Water Utility Exhibit 8 Development of the CUSTOMER Allocation Factor

	Actual Cu	stomer	Custom	er Service & Accour	nting	Meters & Services			
	Number of Bills	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor [1]	Weighted Customer	% of Total	
Residential	12.579	88.01%	1.0	12.579	88.01%	\$680	8.558.323	85.58%	
Multi-Family	486	3.40%	1.0	486	3.40%	891	432,860	4.33%	
Commercial	842	5.89%	1.0	842	5.89%	745	627,620	6.28%	
Institutional	124	0.87%	1.0	124	0.87%	1,203	149,456	1.49%	
Industrial	22	0.15%	1.0	22	0.15%	1,200	26,396	0.26%	
Large Uniform Users	1	0.01%	1.0	1	0.01%	2,876	2,876	0.03%	
Landscape	238	1.67%	1.0	238	1.67%	851	202,446	2.02%	
City	0	0.00%	1.0	0	0.00%	0	0	0.00%	
Total	14,292	100.0%		14,292	100.0%		9,999,977	100.0%	
Allocation Factor		(AC)			(WCA)			(WCMS)	

NOTES:

[1] Meter weighting factor is an equivalent meter replacement cost based on City's meter replacement costs and number of meters.

### City of Woodland Water Utility Exhibit 9 Development of the PUBLIC FIRE PROTECTION Allocation Factor

		Fire Prot.		Total FP	
	Number of Bills	Requirements (gals/min) [1]	Duration (minutes) [2]	Requirements (1,000 g/min)	% of Total
Residential [3]	12,579	1,000	90	1,132,110	58.7%
Multi-Family	486	3,000	180	262,440	13.6%
Commercial	842	3,000	180	454,680	23.6%
Institutional	124	3,000	180	67,095	3.5%
Industrial	22	3,000	180	11,880	0.6%
Large Uniform Users	1	3,500	240	840	0.0%
Landscape	238	0	0	0	0.0%
City	0	3,000	180	0	0.0%
Total	14,292			1,929,045	100.0%

## **Allocation Factor**

(FP)

### NOTES:

[1] Based on Water System Model Report - 1999 Master Plan Reports.

[2] Assumed duration of max fire event.

## City of Woodland Water Utility Exhibit 10 Development of the WATER REVENUE Allocation Factor

	Projected	
	FY 2013	% of Total
Residential	\$6,336,315	60.8%
Multi-Family	1,125,657	10.8%
Commercial	1,185,417	11.4%
Institutional	611,639	5.9%
Industrial	48,975	0.5%
Large Uniform Users	438,619	4.2%
Landscape	671,029	6.4%
City	0	0.0%
Total Rate Revenues	\$10,417,650	100.0%
Allocation Factor		(RR)

Functionalization and Classification of Rate Base

		Customer Related										
			_	Actual		Meters &	Public Fire	Revenue				
	Plant	Commodity	Capacity	Customer	Cust. Acctg.	Services	Protection	Related	Direct Assign.			
Plant Description	FY 06/07	(COMM)	(CAP)	(AC)	(WCA)	(WCMS)	(FP)	(RR)	(DA)	Ba	sis of Classification	n
Source of Supply / Treatment												
Treatment Plant Equipment	\$30,516	\$11,901	\$18,615	\$0	\$0	\$0	\$0	\$0	\$0	39.0% COMM	61.0% CAP	
Utility Replacements	422,855	164,913	257,941	0	0	0	0	0	0	39.0% COMM	61.0% CAP	
Wells	786,825	306,862	479,963	0	0	0	0	0	0	39.0% COMM	61.0% CAP	
Wells - Land	281,851	109,922	171,929	0	0	0	0	0	0	39.0% COMM	61.0% CAP	
Total Soucre of Supply / Treatment	\$1,522,047	\$593,598	\$928,449	\$0	\$0	\$0	\$0	\$0	\$0			
Storage												
Water Storage Tank	\$64,705	\$0	\$58,235	\$0	\$0	\$0	\$6,471	\$0	\$0	90.0% CAP	10.0% FP	
Total Storage	\$64,705	\$0	\$58,235	\$0	\$0	\$0	\$6,471	\$0	\$0			
Transmission and Distribution												
Hook Ups	\$19,126	\$0	\$0	\$0	\$0	\$19,126	\$0	\$0	\$0	100% WCMS		
Hydrants	752,158	0	0	0	0	0	752,158	0	0	100% FP		
Meter Reading Equipment	18,672	0	0	0	0	18,672	0	0	0	100% WCMS		
Meters	128,685	0	0	0	0	128,685	0	0	0	100% WCMS		
Pump House	20,111	7,843	12,268	0	0	0	0	0	0	39.0% COMM	61.0% CAP	
Pumping Equipment	303,343	118,304	185,039	0	0	0	0	0	0	39.0% COMM	61.0% CAP	
Water Main Replacement	613,916	0	368,349	202,592	0	0	42,974	0	0	33.0% AC	60% CAP	7% FP
Water Mains	5,709,098	0	3,425,459	1,884,002	0	0	399,637	0	0	33.0% AC	60% CAP	7% FP
Water Valves	638,401	0	383,041	210,672	0	0	44,688	0	0	33.0% AC	60% CAP	7% FP
Total Transmission and Distribution	\$8,203,510	\$126,147	\$4,374,156	\$2,297,267	\$0	\$166,483	\$1,239,457	\$0	\$0			
Plant Before General Plant	\$9,790,262	\$719,745	\$5,360,839	\$2,297,267	\$0	\$166,483	\$1,245,928	\$0	\$0			
Percent Plant before General Plant	100.00%	7.35%	54.76%	23.46%	0.00%	1.70%	12.73%	0.00%	0.00%	Factor PBG		

Functionalization and Classification of Rate Base

				Customer Related						
			-	Actual		Meters &	Public Fire	Revenue		
	Plant	Commodity	Capacity	Customer	Cust. Acctg.	Services	Protection	Related	Direct Assign.	
Plant Description	FY 06/07	(COMM)	(CAP)	(AC)	(WCA)	(WCMS)	(FP)	(RR)	(DA)	Basis of Classification
General Plant										
Building and Structures	\$243,179	\$17,878	\$133,157	\$57,061	\$0	\$4,135	\$30,947	\$0	\$0	As Factor PBG
Fuel Tanks	23,200	1,706	12,703	5,444	0	395	2,952	0	0	As Factor PBG
GIS / Scada	55,170	4,056	30,209	12,946	0	938	7,021	0	0	As Factor PBG
Improvements	2,210,136	162,481	1,210,201	518,604	0	37,583	281,266	0	0	As Factor PBG
Mechanical Equipment	254,304	18,695	139,249	59,672	0	4,324	32,363	0	0	As Factor PBG
Misc. Equipment	169,943	12,494	93,055	39,877	0	2,890	21,627	0	0	As Factor PBG
Planning Projects	573,151	42,136	313,839	134,489	0	9,746	72,940	0	0	As Factor PBG
Services	8,900	654	4,873	2,088	0	151	1,133	0	0	As Factor PBG
Site Improvements	25,265	1,857	13,834	5,928	0	430	3,215	0	0	As Factor PBG
Total General Plant	\$3,563,246	\$261,957	\$1,951,121	\$836,109	\$0	\$60,593	\$453,466	\$0	\$0	
TOTAL PLANT IN SERVICE	\$13,353,508	\$981,702	\$7,311,960	\$3,133,376	\$0	\$227,076	\$1,699,393	\$0	\$0	
Accumulated Depreciation										
Source of Supply / Treatment	\$694,098	\$270,698	\$423,400	\$0	\$0	\$0	\$0	\$0	\$0	As Source of Supply / Treatment
Storage	64,705	0	58,235	0	0	0	6,471	0	0	As Storage
Transmission and Distribution	5,254,962	80,807	2,801,974	1,471,571	0	106,645	793,965	0	0	As Transmission and Distribution
General Plant	970,715	71,364	531,533	227,777	0	16,507	123,535	0	0	As General Plant
Total Accumulated Depreciation	\$6,984,481	\$422,869	\$3,815,142	\$1,699,348	\$0	\$123,152	\$923,971	\$0	\$0	
NET PLANT IN SERVICE	\$6,369,028	\$558,834	\$3,496,819	\$1,434,028	\$0	\$103,924	\$775,423	\$0	\$0	

### City of Woodland Water Utility Exhibit 13 Minimum System Analysis

Distribution Storage			
	hrs	gpm	MG
Fire Flow Requirements	4	3,500	0.8
Storage Capacity Pedeshpere Tank			0.4
Total Storage Capacity			0.4
% Public Fire Protection % Capacity			10.0% 90.0%

Source of Supply		
Average Day (mgd) Peak Day (mgd)	11.57 29.60	
% Commodity (COMM) % Capacity (1-COMM=CAP)	39.0% 61.0%	

Distribution	Main	Analy	vsis
Diotinoution	mann	/	,010

Main Size	Length (ft)	Replcmt \$/ft	Total
2"	274,234	\$2.40	\$658,162
2 1/2"	936	2.40	2,246
3"	89,361	2.40	214,466
4"	19,388	2.40	46,531
6"	283,373	4.60	1,303,516
8"	352,106	8.10	2,852,059
10"	186,315	12.20	2,273,043
12"	139,338	17.20	2,396,614
14"	141	18.10	2,552
Unknown [1]	0		0
Total	980,661		\$9,749,189
% Customer			
(1) Total Cost at 2" Equiv.	\$3,228,461		
% of Total Cost	33.0%		
% Connective			
% Capacity	Ф <b>7</b> ОГО ООО		
$(2) \operatorname{Cost} \operatorname{IO} 2  \operatorname{IO}  \operatorname{IO}$	\$7,300,023		
(3) Equivalent 10 <sup>st</sup> for larger	\$1,701,644		
(2+3-1)/4	60.0%		
% Fire Protection			
(1-Cust-Cap)	7.0%		
(			

NOTES:

[1] Unknown length of pipe was assumed to be six inches. The total amount of unknown pipe has been added to the main size of six inches.

#### City of Woodland Water Utility Exhibit 14 Functionalization and Classification of Revenue Requirements

			_	c	Sustomer Related	I					
	Expanses	Commodity	Consoity	Actual	Cust Assta	Meters &	Public Fire	Revenue	Direct Accien		
	FY 2013	(COMM)	(CAP)	(AC)	(WCA)	(WCMS)	(FP)	(RR)	(DA)		Basis of Classification
OPERATIONS AND MAINTENANCE EXPENSE											
Bill & Collect - Water											
Personnel											
Salaries-Perm Full Time	\$107.016	\$0	\$0	\$0	\$107.016	\$0	\$0	\$0	D \$0	100%	WCA
Administration Buy-out	263	0	0	0	263	0	0	(	0 C	100%	WCA
Comp Time Buy-out	542	0	0	0	542	0	0	(	0 C	100%	WCA
Def Comp City Match	430	0	0	0	430	0	0	(	0 C	100%	WCA
Workers Comp/Liab Ins	9,639	0	0	0	9,639	0	0	(	0 0	100%	WCA
Retirement	28,999	0	0	0	28,999	0	0	(	0 0	100%	WCA
Health Pay-In Lieu	4,219	0	0	0	4,219	0	0	(	0 C	100%	WCA
Retirement Health Saving Plan	340	0	0	0	340	0	0	(	0 C	100%	WCA
Life/Vision/Dental/Retire	22,406	0	0	0	22,406	0	0	(	0 C	100%	WCA
Health/Life/Vision Insurance	20,784	0	0	0	20,784	0	0	(	0 C	100%	WCA
Unemployment Insurance	1,291	0	0	0	1,291	0	0	(	0 C	100%	WCA
Medicare Insurance	1,718	0	0	0	1,718	0	0	(	0 0	100%	WCA
Total Personnel	\$197,648	\$0	\$0	\$0	\$197,648	\$0	\$0	\$0	D \$0		
Supplies/Services											
Office Supplies	\$520	\$0	\$0	\$0	\$520	\$0	\$0	\$0	D \$0	100%	WCA
Postage	832	0	0	832	0	0	0	(	0 C	100%	AC
Copy Machine Costs	770	0	0	0	770	0	0	(	0 C	100%	WCA
Department Specific Supplies	520	0	0	0	520	0	0	(	0 C	100%	WCA
Telephone	5,096	0	0	0	5,096	0	0	(	0 C	100%	WCA
Contract Services	76,752	0	0	0	76,752	0	0	(	0 0	100%	WCA
Credit Card Fees	7,800	0	0	0	7,800	0	0	(	0 0	100%	WCA
Education Incentive Reimbursement	650	0	0	0	650	0	0	(	0 0	100%	WCA
Indirect Expenses	2,371	0	0	0	2,371	0	0	(	0 0	100%	WCA
Technology Services Chargebacks	20,265	0	0	0	20,265	0	0	(	0 0	100%	WCA
Total Supplies/Services	\$115,575	\$0	\$0	\$832	\$114,743	\$0	\$0	\$0	D \$0		
Total Bill & Collect Expenses	\$313,223	\$0	\$0	\$832	\$312,391	\$0	\$0	\$0	0 \$0		

Functionalization and Classification of Revenue Requirements

				(	Customer Related	Motoro 8	Dublic Fire	Bayanya		
	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Customer (AC)	Cust. Acctg. (WCA)	Services (WCMS)	Protection (FP)	Related (RR)	Direct Assign. (DA)	Basis of Classification
Water Conservation										
Personnel										
Salaries-Perm Full Time	\$97.941	\$97.941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100% COMM
Hourly Wages - Temporary	40.363	40.363	0	0	0	0	0	0	0	100% COMM
Vacation Buyout	867	867	0	0	0	0	0	0	0	100% COMM
Overtime - Perm Full Time	510	510	0	0	0	0	0	0	0	100% COMM
Def Comp City Match	666	666	0	0	0	0	0	0	0	100% COMM
Workers Comp/Liab Ins	12.561	12.561	0	0	0	0	0	0	0	100% COMM
Retirement	26,383	26,383	0	0	0	0	0	0	0	100% COMM
Health Pay-In Lieu	2,753	2,753	0	0	0	0	0	0	0	100% COMM
Retirement Health Services Plan	948	948	0	0	0	0	0	0	0	100% COMM
Life/Vision/Dental/Retire	18,412	18,412	0	0	0	0	0	0	0	100% COMM
Health/Life/Vision Ins	21,773	21,773	0	0	0	0	0	0	0	100% COMM
Unemployment Insurance	1,667	1,667	0	0	0	0	0	0	0	100% COMM
Medicare Insurance	1,557	1,557	0	0	0	0	0	0	0	100% COMM
Total Personnel	\$226,403	\$226,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies/Services										
Office Supplies	\$728	\$728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100% COMM
Postage	208	208	0	0	0	0	0	0	0	100% COMM
Pubs & Periodicals	104	104	0	0	0	0	0	0	0	100% COMM
Printing	1,560	1,560	0	0	0	0	0	0	0	100% COMM
Department Specific Supplies	21,965	21,965	0	0	0	0	0	0	0	100% COMM
Advertising	1,560	1,560	0	0	0	0	0	0	0	100% COMM
	2,496	2,496	0	0	0	0	0	0	0	
Cell Phones	842	842	0	0	0	0	0	0	0	
Membershine & Duce	22,984	22,984	0	0	0	0	0	0	0	
Memberships & Dues	504	504	0	0	0	0	0	0	0	
Education Incentive Reimburgement	2,080	2,080	0	0	0	0	0	0	0	
Indirect Expense	1,300	1,300	0	0	0	0	0	0	0	
Tooboology Services Chargebooks	0.225	14,724	0	0	0	0	0	0	0	
Fixed Elect Cost	9,233	9,233	0	0	0	0	0	0	0	
Variable Fleet Cost	1,907	1,907	0	0	0	0	0	0	0	100% COMM
Total Supplie/Services	\$83,962	\$83,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Water Conservation Expenses	\$310,365	\$310,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Water Wells O&M										
Personnei Selariae Darm Full Time	<b>6040.000</b>	<b>MAGE 075</b>	¢010 500	<u>^</u>	<b>*</b> C	<b>A C</b>	<b></b>		<b>A C</b>	As Courses of Curshs / Too store at
Salaries-Perm Full Time	\$348,398	\$135,875	\$212,523	\$0	\$0	\$0	\$0	\$0	\$0	As Source of Supply / Treatment
Houriy Wages - Temporary	15,383	5,999	9,384	0	0	0	0	0	0	As Source of Supply / Treatment
Vacation Buy-out	4,777	1,863	2,914	0	0	0	0	0	0	As Source of Supply / Treatment
Comp Time Buyout	244	212	332	0	0	0	0	0	0	As Source of Supply / Treatment
Overtime - Perm Full Time	10 200	2 079	6 222	0	0	0	0	0	0	As Source of Supply / Treatment
Def Comp City Match	724	3,970	0,222	0	0	0	0	0	0	As Source of Supply / Treatment
Acting Pay	510	100	311	0	0	0	0	0	0	As Source of Supply / Treatment
Workers Comp/Liab Ins	32 806	12 704	20.012	0	0	0	0	0	0	As Source of Supply / Treatment
Retirement	97 117	37 876	59 242	0	0	0	0	0	0	As Source of Supply / Treatment
Health Pay-In Lieu	7.961	3.105	4.856	0	0	0	0	0	0	As Source of Supply / Treatment
Retirement Health Services Plan	1,714	668	1.045	0	0	ő	0	0	0	As Source of Supply / Treatment
Life/Vision/Dental/Retire	70.877	27.642	43.235	0	0	0	0	0	0	As Source of Supply / Treatment
Health/Life/Vision Ins	74,388	29,011	45,377	0	0	0	0	0	0	As Source of Supply / Treatment
Unemployment Insurance	4,385	1,710	2,675	0	0	0	0	0	0	As Source of Supply / Treatment
Medicare Insurance	5,020	1,958	3,062	0	0	0	0	0	0	As Source of Supply / Treatment
Total Personnel	\$675,192	\$263,325	\$411,867	\$0	\$0	\$0	\$0	\$0	\$0	

Functionalization and Classification of Revenue Requirements

		Customer Related								
			-	Actual		Meters &	Public Fire	Revenue		
	Expenses	Commodity	Capacity	Customer	Cust. Acctg.	Services	Protection	Related	Direct Assign.	
	FY 2013	(COMM)	(CAP)	(AC)	(WCA)	(WCMS)	(FP)	(RR)	(DA)	Basis of Classification
Supplies/Services	<b>\$000</b>	<b>*</b> ~~~	<b>\$</b> 000	<b>^</b>	<b>\$</b> 0	<b>6</b> 0	<b>\$</b> 0	<b>*</b> 0	<b>\$</b> 0	As Osuma at Osumbul Transformet
Office Supplies	\$998	\$389	\$609	\$0	\$0	\$0	\$0	\$0	\$0	As Source of Supply / Treatment
Postage	104	0	0	104	0	0	0	0	0	100% AC
Pubs & Periodicais	182	71	111	0	0	0	0	0	0	As Source of Supply / Treatment
Printing	2,548	994	1,554	0	0	0	0	0	0	As Source of Supply / Treatment
Copy Machine Costs	624	243	381	0	0	0	0	0	0	As Source of Supply / Treatment
Spec Dept Supplies	148,962	58,095	90,867	0	0	0	0	0	0	As Source of Supply / Treatment
Personal Protective Equipment	790	308	482	0	0	0	0	0	0	As Source of Supply / Treatment
Laundry	910	355	555	0	0	0	0	0	0	As Source of Supply / Treatment
Tools	728	284	444	0	0	0	0	0	0	As Source of Supply / Treatment
Advertising	364	142	222	0	0	0	0	0	0	As Source of Supply / Treatment
Telephone	3,848	1,501	2,347	0	0	0	0	0	0	As Source of Supply / Treatment
Cell Phones	1,498	584	914	0	0	0	0	0	0	As Source of Supply / Treatment
Maintenance Equipment	2,434	949	1,484	0	0	0	0	0	0	As Source of Supply / Treatment
Contract Services	111,372	43,435	67,937	0	0	0	0	0	0	As Source of Supply / Treatment
Memberships & Dues	780	304	476	0	0	0	0	0	0	As Source of Supply / Treatment
Mandatory Training	5,330	2,079	3,251	0	0	0	0	0	0	As Source of Supply / Treatment
Education Incentive Reimbursement	650	254	397	0	0	0	0	0	0	As Source of Supply / Treatment
Gas & Oil	3,120	1,217	1,903	0	0	0	0	0	0	As Source of Supply / Treatment
Indirect Expense	167,513	65,330	102,183	0	0	0	0	0	0	As Source of Supply / Treatment
Utilities	886,184	345,612	540,572	0	0	0	0	0	0	As Source of Supply / Treatment
Technology Services Chargebacks	24,860	9,695	15,165	0	0	0	0	0	0	As Source of Supply / Treatment
Fixed Fleet Cost	10,581	4,127	6,455	0	0	0	0	0	0	As Source of Supply / Treatment
Variable Fleet Cost	26,121	10,187	15,934	0	0	0	0	0	0	As Source of Supply / Treatment
Total Supplie/Services	\$1,400,501	\$546,155	\$854,242	\$104	\$0	\$0	\$0	\$0	\$0	
Total Water Conservation Expenses	\$2,075,693	\$809,480	\$1,266,109	\$104	\$0	\$0	\$0	\$0	\$0	
Water Distribution System (86)										
Personnel										
Salaries-Perm Full Time	\$663 925	\$10.209	\$354.009	\$185 922	\$0	\$13.474	\$100 312	\$0	\$0	As Transmission and Distribution
Hourly Wages - Temporary	46 150	710	24 607	12 92/	ψ0 0	Q37	6 973	ψ0 0	ψ0 0	As Transmission and Distribution
Vacation Buyout	12 310	189	6 569	3 450	0	250	1 861	0	0	As Transmission and Distribution
Overtime - Perm Full Time	14 280	220	7 614	3 999	0	200	2 158	0	0	As Transmission and Distribution
Def Comp City Match	521	220	278	1/6	0	230	2,130	0	0	As Transmission and Distribution
Acting Pay	1 020	16	514	286	0	21	154	0	0	As Transmission and Distribution
Standby Pay	1,020	157	5 420	2 956	0	207	1 5 4 1	0	0	As Transmission and Distribution
Workers Comp/Lich Inc	64.079	137	24 167	17.044	0	1 200	0,691	0	0	As Transmission and Distribution
Potiromont	191 909	2 707	06 090	50 029	0	1,300	3,001	0	0	As Transmission and Distribution
Health Dow In Liou	21.062	2,191	17.042	0,930	0	5,091	27,403	0	0	As Transmission and Distribution
Potiromont Hoalth Sonvices Plan	3 07	491	1646	0,900	0	62	4,029	0	0	
Life/Vicion/Dontol/Patiro	3,087	47	1,040	40 750	0	2 053	400	0	0	As Transmission and Distribution
	140,020	2,238	11,090	40,752	0	2,903	21,907	0	0	As Transmission and Distribution
	159,074	2,446	84,819	44,546	0	3,228	24,034	0	0	
Medicere lesurence	8,560	132	4,564	2,397	0	1/4	1,293	0	0	As mansmission and Distribution
	9,715		5,180	2,721			1,408			AS Transmission and Distribution
Total Personnel	\$1,352,315	\$20,795	\$721,061	\$378,695	\$0	\$27,444	\$204,319	\$0	\$0	
## City of Woodland Water Utility Exhibit 14

Functionalization and Classification of Revenue Requirements

			_	c	Customer Related					
	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
Supplies/Services										
Office Supplies	\$1.560	\$24	\$832	\$437	\$0	\$32	\$236	\$0	\$0	As Transmission and Distribution
Postage	\$1,500 /16	φ24 0	φ032 0	φ <del>4</del> 37 /16	φ0 0	φ <u></u> 32	φ230	90 0	ψ0 0	
Pubs & Periodicals	182	3	97	51	0	1	27	0	0	As Transmission and Distribution
Printing	1 040	16	555	201	0		157	0	0	As Transmission and Distribution
Conv Machine Costs	624	10	333	175	0	13	Q/	0	0	As Transmission and Distribution
Department Specific Supplies	265 200	4 078	1/1 /06	74 265	0	5 382	P0 01	0	0	As Transmission and Distribution
Personal Protective Equipment	203,200	4,078	1 7 2 0	74,203	0	3,302	40,009	0	0	As Transmission and Distribution
	2 730	12	1,750	505 764	0	55	490	0	0	As Transmission and Distribution
Tools	2,100	32	1,400	582	0	42	314	0	0	As Transmission and Distribution
Advertising	2,000	4	139	73	0		30	0	0	As Transmission and Distribution
Telephone	1 248	19	665	349	0	25	189	0	0	As Transmission and Distribution
Cell Phones	2 621	40	1 397	734	0	53	396	0	0	As Transmission and Distribution
Maintenance - Equipment	7 883	121	4 203	2 208	0	160	1 191	0	0	As Transmission and Distribution
Contract Services	126,948	1 952	67 689	35 550	0	2 576	19 180	0	0	As Transmission and Distribution
Memberships & Dues	7 766	119	4 141	2 175	0	158	1 173	0	0	As Transmission and Distribution
Mandatory Training	21 216	326	11 312	5 941	0	431	3 205	0	0	As Transmission and Distribution
Education Incentive Reimbursement	1,950	30	1 040	546	0	40	295	0	0	As Transmission and Distribution
Vehicle Purchases	36 400	560	19 409	10 193	0	739	5 500	0	0	As Transmission and Distribution
Gas & Oil	208	3	111	58	0	4	31	0	0	As Transmission and Distribution
Indirect Expense	194 672	2 994	103 800	54 515	0	3 951	29 413	0	0	As Transmission and Distribution
Technology Services Chargebacks	71.036	1 092	37 877	19 892	0	1 442	10 733	0	0	As Transmission and Distribution
Depreciation (In Lieu of Depreciation)	0	0	0,011	0	0	.,	.0,.00	0	0	As Transmission and Distribution
Fixed Elect Cost	41 196	633	21 966	11 536	0	836	6 224	0	0	As Transmission and Distribution
Variable Eleet Cost	143 593	2 208	76 565	40 211	0	2 914	21 695	0	0	As Transmission and Distribution
Lease Payment Chargeback	77,480	1,191	41.313	21.697	0	1.572	11,706	0	Ő	As Transmission and Distribution
Total Sunnlia/Services	\$1.011.554	\$15 5/8	\$530 1 <i>11</i>	\$283.570		\$20,520	 \$152 771			
	\$1,011,004	\$10,040	\$335,144	\$203,570	φŪ	\$20,320	\$152,771	φu	φu	
Total Water Distribution Expenses	\$2,363,868	\$36,343	\$1,260,206	\$662,264	\$0	\$47,964	\$357,091	\$0	\$0	
Technology Services Support										
Supplies/Services										
Specific Department Supplies	\$4,056	\$4,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100% COMM
Machinery & Equipment	1,560	1,560	0	0	0	0	0	0	0	100% COMM
Total Supplies/Services	\$5,616	\$5,616	 \$0	 \$0	 \$0	 \$0	 \$0	\$0	\$0	
Total Technology Services Support Expenses	\$5,616	\$5,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0,010	<b>\$0</b> ,010	ţ.	<i>QQ</i>	ţ.	ţ.	<i><b>4</b></i>		ţu	
Operations Admin										
Salaries-Perm Full Time	\$413.620	\$94 807	\$206 156	\$54 120	\$25 /02	\$3.01/	\$20 1/0	\$0	\$0	As O&M Above
Hourly Wages - Temporany	φ413,029 6 977	454,007 1 500	\$200,130 3 /177	φ <b>J</b> 4,120 013	φ23,492 //30	40,914 66	φ29,140 /02	90 0	40 0	As O&M Above
Vacation Buyout	22 242	5.098	11 086	2 910	1 371	210	1 567	0	0	As O&M Above
Administration Buyout	12 220	2,803	6.095	1,600	754	116	862	0	0	As O&M Above
Overtime - Perm Full Time	408	2,005	203	53	25	4	29	0	0	As O&M Above
Def Comp City Match	6 058	1 389	3 020	793	373	57	427	0	0	As O&M Above
Acting Pay	714	164	356	93	44	7	50	0	0	As O&M Above
Standby Pay	66	15	33	9	4	, 1	5	0	0	As O&M Above
Workers Comp/Liab Ins	37 904	8 688	18 892	4 959	2 3 3 6	359	2 670	0	0	As O&M Above
Retirement	107 813	24 712	53 735	14 106	6 645	1 020	7 595	0	ů 0	As O&M Above
Health Pav-In Lieu	14.090	3.230	7.023	1.844	868	133	993	0	0	As O&M Above
Retirement Health Services Plan	1.008	231	502	132	62	10	71	0	n n	As O&M Above
Life/Vision/Dental/Retire	56,568	12,966	28,194	7,401	3.486	535	3,985	0	ů N	As O&M Above
Health/Life/Vision Ins	55,814	12,793	27.818	7,303	3,440	528	3,932	0	ů N	As O&M Above
Unemployment Insurance	5.070	1.162	2.527	663	312	48	357	0	ñ	As O&M Above
Medicare Insurance	6,613	1,516	3,296	865	408	63	466	0	0	As O&M Above
Future Staffing Needs	0	0	0,200	0	0	0	0	0	0	As O&M Above
Total Personnel	\$747,204	\$171,265	\$372,413	\$97,765	\$46,051	\$7,071	\$52,640	\$0	\$0	

## City of Woodland Water Utility Exhibit 14

Functionalization and Classification of Revenue Requirements

	Customer Related									
	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
Supplies/Services	¢0.400	Ф. <b>Т</b> 4 Г	¢4 666	¢400	¢400	¢20	¢000	¢o	¢o	As ORM About
Onice Supplies	\$3,1ZU	\$715	\$1,555	\$408 E2	\$192	\$3U	\$220	\$U	\$U	
Postage	52	100	0	52	0	0	0	0	0	
Pubs & Periodicals	150	122	204	09	33	3	37	0	0	
Printing Conv. Mashina Costa	001	30	78	20	10	1	11	0	0	
Copy Machine Costs	930	215	467	122	28	9	00	0	0	
Department Specific Supplies	1,976	453	985	259	122	19	139	0	0	
Personal Protective Equipment	52	12	26	/	3	0	4	0	0	
Cell Dhanna	7,400	1,710	3,732	960	401	11	520	0	0	
Cell Phones	1,747	400	871	229	108	17	123	0	0	
Maintenance - Equipment	728	107	303	95	40	005	10	0	0	
Monthart Services	95,618	21,910	47,007	12,511	5,893	905	0,730	0	0	
Memberships & Dues	208	48	104	27	13	2	15	0	0	AS U&M Above
Conterences, Meetings & Other Training	5,200	1,192	2,592	680	320	49	366	0	0	
Education Incentive Reimbursement	1,950	447	972	255	120	18	137	0	0	AS U&M Above
Distribution to Other Agencies	46,280	10,608	23,066	6,055	2,852	438	3,260	0	0	AS U&M Above
Technology Services Chargebacks	29,664	6,799	14,785	3,881	1,828	281	2,090			AS U&M ADOVE
Total Supplie/Services	\$195,706	\$44,845	\$97,515	\$25,651	\$12,058	\$1,851	\$13,784	\$0	\$0	
Total Operations Admin Expenses	\$942,909	\$216,111	\$469,928	\$123,416	\$58,109	\$8,922	\$66,424	\$0	\$0	
Additions/Delations										
New Staff Carryover	\$82.278	\$18.850	\$41.008	\$10.765	\$5.071	\$770	\$5 796	02	\$0	As O&M Above
New Staff Reg	152 003	34 840	75 760	10,703	9368	1/138	10 709	Ψ0 0	ψŪ O	As O&M Above
Staff Equipment	40,000	9 168	10,036	5 234	2,465	370	2 818	0	0	As O&M Above
Equipment	40,000	3,100	13,350	0,204	2,405	0/9	2,010	0	0	As O&M Above
Other	78 250	17 936	39,000	10 238	4 823	740	5 513	0	0	As O&M Above
Total Additions/Deletions	\$352,531	\$80,803	\$175,704	\$46,125	\$21,727	\$3,336	\$24,836	\$0	\$0	
TOTAL O&M EXPENSES	\$6,364,206	\$1,458,718	\$3,171,947	\$832,742	\$392,227	\$60,222	\$448,350	\$0	\$0	
	\$000 000	\$00.00F	<b>*F</b> 40 <b>F</b> 4 <b>F</b>	\$000 00F	*0	\$40.454	\$100 F01			As Not Disatis Consist
CAPITAL FUNDED THROUGH RATES	\$990,000	\$86,865	\$543,545	\$222,905	\$0	\$16,154	\$120,531	\$0	\$0	As Net Plant in Service
Debt Service										
Debt Service - Existing (CEC Loan)	\$138.378	\$12,142	\$75.974	\$31,157	\$0	\$2,258	\$16.847	\$0	\$0	As Net Plant in Service
Debt Service - Existing (ARRA Loan)	185,614	16,286	101,909	41,792	0	3,029	22,598	0	0	As Net Plant in Service
Multiple Series (See Accompanying Worksheet)	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2012	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2013	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2014	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2015	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2016	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2017	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2018	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2019	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2020	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Series 2021	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Debt Service	\$323,992	\$28,428	\$177,883	\$72,949	\$0	\$5,287	\$39,446	\$0	\$0	
Less: Existing Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
TOTAL REVENUE REQUIREMENT WITHOUT SWP	\$7.678.198	\$1.574.010	\$3.893.374	\$1.128.596	\$392.227	\$81.663	\$608.327	\$0	\$0	

#### City of Woodland Water Utility Exhibit 14 Functionalization and Classification of Revenue Requirements

Expenses FY 2013         Expenses (COMM)         Cancel v (CACM)         Calculat (CAC)         Meters & Vick         Public File (WCA)         Revenue (FP)         Revenue Relates         Basis of Classification           Surface Water Project Additional Copial Funded through Rates         S0         S0 </th <th>ent ent ent ent</th>	ent ent ent ent
Surface Water Project         Additional O&M Funded through Rates         S0	ent ent ent
Additional OM Funded through Rates         SO	ent ent ent
Additional Continuity of Hough Rates       Col       Col <td>ent ent</td>	ent ent
Additional Debt Funded through Rates         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	ent
Total Surface Water Project         So         So <t< td=""><td></td></t<>	
SWP Debt Service         Store of Supply / Treatme           Series 2012         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td></td></t<>	
Multiple Series (See Accompanying Worksheet)       \$1,786,072       \$696,568       \$1,089,504       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	
Series 2012       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <td< td=""><td>ent</td></td<>	ent
Series 2013       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2014       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2015       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2016       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2017       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2018       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2019       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2020       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <th< td=""><td>ent</td></th<>	ent
Series 2021         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <th< td=""><td>ent</td></th<>	ent
Total SWP Debt Service       \$1,786,072       \$696,568       \$1,089,504       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	ent
Less: SWP Connection Fees       \$229,391       \$89,462       \$139,928       \$0       \$0       \$0       \$0       \$0       \$0       As Source of Supply / Treatme         Total SWP Revenue Requirement       \$1,556,681       \$607,106       \$949,575       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	
Total SWP Revenue Requirement       \$1,556,681       \$607,106       \$949,575       \$0       \$0       \$0       \$0       \$0       \$0         TOTAL REVENUE REQUIREMENT WITH SWP       \$9,234,879       \$2,181,116       \$4,842,950       \$1,128,596       \$392,227       \$81,663       \$608,327       \$0       \$0         Transfers to Reserves       Transfers to Reserves       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50	ent
TOTAL REVENUE REQUIREMENT WITH SWP         \$9,234,879         \$2,181,116         \$4,842,950         \$1,128,596         \$392,227         \$81,663         \$608,327         \$0         \$0           Transfers to Reserves         Transfers to Reserves         Total and the second	
Transfers to Reserves	
Translets to - Unergino Reserve \$4,349,302 SU	
Total Transfers to Reserves         \$4,349,302         \$0         \$0         \$0         \$0         \$0         \$4,349,302         \$0	
NET REVENUE REQUIREMENT WITH SWP \$13,584,180 \$2,181,116 \$4,842,950 \$1,128,596 \$392,227 \$81,663 \$608,327 \$4,349,302 \$0	
Less: Miscellaneous Revenues	
Fees, Licenses, Permits \$20,400 \$4,818 \$10,698 \$2,493 \$866 \$180 \$1,344 \$0 \$0 As Total Revenue Requirement	nts
Shut-off Notices 0 0 0 0 0 0 0 0 0 0 0 As Total Revenue Requirement	nts
Shut-off Fees 0 0 0 0 0 0 0 0 0 0 As Total Revenue Requiremen	nts
Interest Income 0 0 0 0 0 0 0 0 0 0 0 As Total Revenue Requirement	nts
Total Miscellaneous Revenues         \$20,400         \$4,818         \$10,698         \$2,493         \$866         \$180         \$1,344         \$0         \$0	
NET REVENUE REQUIREMENT \$13,563,780 \$2,176,298 \$4,832,252 \$1,126,103 \$391,361 \$81,482 \$606,983 \$4,349,302 \$0	

#### City of Woodland Water Utility Exhibit 16

#### Allocation of Revenue Requirements

	Net Revenue						Large Uniform			
Classification Components	Requirement	Residential	Multi-Family	Commercial	Institutional	Industrial	User	Landscape	City	Allocation Factor
Commodity	\$2,176,298	\$1,308,196	\$232,640	\$220,697	\$175,704	\$8,955	\$95,682	\$134,424		\$0 (COMM)
Capacity	\$4,832,252	\$3,041,698	\$456,064	\$422,589	\$360,469	\$17,963	\$165,762	\$367,706		\$0 (CAP)
Customer Related										
Actual Customer	\$1,126,103	\$991,114	\$38,292	\$66,342	\$9,790	\$1,733	\$79	\$18,752		\$0 (AC)
Weighted for Cust. Acctg.	391,361	344,447	13,308	23,056	3,402	602	27	6,517		0 (WCA)
Weighted for Meters & Services	81,482	69,735	3,527	5,114	1,218	215	23	1,650		0 (WCMS)
Total Customer Related	\$1,598,946	\$1,405,296	\$55,128	\$94,512	\$14,410	\$2,551	\$130	\$26,919		\$0
Public Fire Protection Related	\$606,983	\$356,224	\$82,578	\$143,067	\$21,112	\$3,738	\$264	\$0		\$0 (PBFP)
Revenue Related	\$4,349,302	\$2,645,371	\$469,955	\$494,904	\$255,355	\$20,447	\$183,121	\$280,150		\$0 (RR)
Direct Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 (DA)
NET REVENUE REQUIREMENT	\$13,563,780	\$8,756,786	\$1,296,364	\$1,375,770	\$827,050	\$53,653	\$444,959	\$809,199		\$0

#### City of Woodland Water Utility Exhibit 17 Cost of Service Analysis

	Expenses				Large Uniform				
	FY 2013	Residential	Multi-Family	Commercial	Institutional	Industrial	User	Landscape	City
Revenues at Present Rates	\$10,417,650	\$6,336,315	\$1,125,657	\$1,185,417	\$611,639	\$48,975	\$438,619	\$671,029	\$0
Allocated Revenue Requirement	\$13,563,780	\$8,756,786	\$1,296,364	\$1,375,770	\$827,050	\$53,653	\$444,959	\$809,199	\$0
Balance/(Deficiency) of Fund	(\$3,146,130)	(\$2,420,471)	(\$170,707)	(\$190,353)	(\$215,412)	(\$4,678)	(\$6,340)	(\$138,171)	\$0
Required % Change in Rates	30.2%	38.2%	15.2%	16.1%	35.2%	9.6%	1.4%	20.6%	0.0%

#### City of Woodland Water Utility Exhibit 18 Average Unit Costs

			Large Uniform						
	Total	Residential	Multi-Family	Commercial	Institutional	Industrial	User	Landscape	City
Commodity \$/CCF	\$0.46	\$0.46	\$0.46	\$0.46	\$0.46	\$0.46	\$0.46	\$0.46	\$0.00
Capacity \$/CCF	1.03	1.08	0.91	0.89	0.95	0.93	0.80	1.26	0.00
Fire/Revenue/Direct \$/CCF	1.05	1.06	1.10	1.34	0.73	1.25	0.89	0.96	0.00
Total \$/CCF	\$2.54	\$2.60	\$2.47	\$2.68	\$2.14	\$2.64	\$2.15	\$2.69	\$0.00
Customer Costs - \$/account/month	\$9.32	\$9.31	\$9.45	\$9.35	\$9.66	\$9.66	\$10.80	\$9.43	\$0.00
Average Total Cost \$/CCF	\$2.88	\$3.10	\$2.58	\$2.88	\$2.18	\$2.77	\$2.15	\$2.78	\$0.00
Average Current Cost \$/CCF	\$2.21	\$2.24	\$2.24	\$2.48	\$1.61	\$2.53	\$2.12	\$2.31	\$0.00
Basic Data:									
Annual Water Consumption (CCF)	4,706,089	2,828,882	503,067	477,241	379,948	19,363	206,905	290,682	0
Number of Bills	14,292	12,579	486	842	124	22	1	238	0

RESIDENTIAL		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Meter Rate														
Meter Size	Mo Rate													
3/4"	\$20.00	300	300	300	300	300	300	300	300	300	300	300	300	300
1"	20.00	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619
1 1/2"	20.00	4.048	4.048	4.048	4.048	4.048	4.048	4.048	4.048	4.048	4.048	4.048	4.048	4.048
2"	20.00	140	140	140	140	140	140	140	140	140	140	140	140	140
3"	37.60	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	62.60	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	125.00	0	0	0	0	0	0	0	0	0	0	0	0	0
	-	9,107	9,107	9,107	9,107	9,107	9,107	9,107	9,107	9,107	9,107	9,107	9,107	9,107
No meter rates														
Flat Rate (per customer)														
<5,000 SF	\$34.30	550	550	550	550	550	550	550	550	550	550	550	550	550
5,000 - 10,000 SF	42.35	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513
>10.000 SF	50.05	409	409	409	409	409	409	409	409	409	409	409	409	409
Total		3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472
Consumption (per ccf)														
0 - 12 CCF	\$1.25	89,846	88,852	78,200	56,837	54,603	59,014	52,043	77,085	91,960	92,215	95,688	97,060	933,401
13 - 20 CCF	1.50	55,613	33,259	12,897	11,329	9,023	10,124	6,347	20,077	50,877	52,039	69,579	76,042	407,205
Over 20 CCF	1.90	47,845	21,773	12,356	5,764	7,707	8,122	5,240	13,723	36,523	33,545	54,199	61,682	308,480
Total		193,303	143,884	103,453	73,930	71,333	77,260	63,630	110,885	179,359	177,799	219,466	234,783	1,649,086
Revenues														
Meter Charge		\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$182,140	\$2,185,680
Flat Rate		145,764	145,764	145,764	145,764	145,764	145,764	145,764	145,764	145,764	145,764	145,764	145,764	1,749,173
Water Consumption Charge		286,632	202,322	140,573	98,991	96,432	104,386	84,530	152,546	260,658	257,062	326,957	352,582	2,363,671
Total Revenue		\$614,536	\$530,226	\$468,477	\$426,896	\$424,336	\$432,290	\$412,435	\$480,450	\$588,563	\$584,967	\$654,862	\$680,487	\$6,298,524
Previous Sept 2010 - Aug 2011 R	ate Rev - Metered	\$190	\$128	\$176	\$86,511	\$231,593	\$90,818	\$94,677	\$87,351	\$104,964	\$139,612	\$141,242	\$191,223	\$1,168,485
MULTI-FAMILY		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Meter Rate														
Meter Size	Mo Rate													
3/4"	\$20.00	22	22	22	22	22	22	22	22	22	22	22	22	22
1"	20.00	197	197	197	197	197	197	197	197	197	197	197	197	197
1 1/2"	20.00	148	148	148	148	148	148	148	148	148	148	148	148	148
2"	20.00	61	61	61	61	61	61	61	61	61	61	61	61	61
3"	37.60	26	26	26	26	26	26	26	26	26	26	26	26	26
4"	62.60	4	4	4	4	4	4	4	4	4	4	4	4	4
6"	125.00	4	4	4	4	4	4	4	4	4	4	4	4	4
	_	462	462	462	462	462	462	462	462	462	462	462	462	462
Flat Rate (per customer)														
Minumum	\$34.60	24	24	24	24	24	24	24	24	24	24	24	24	24
Consumption (per ccf)														
Metered Customers (Per ccf)	\$2.15	<u>51,199</u>	46,457	41,714	33,989	29,288	29,820	30,350	28,577	34,689	39,671	44,319	48,309	458,383
		51,199	46,457	41,714	33,989	29,288	29,820	30,350	28,577	34,689	39,671	44,319	48,309	458,383
Revenues														
Meter Charge		\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$10,288	\$123,456
Flat Rate		830	830	830	830	830	830	830	830	830	830	830	830	9,965
Water Consumption Charge		110,079	99.882	89,685	73,076	62,970	64,113	65,252	61,441	74,580	85,294	95,286	103,865	985,523
Total Revenue	_	\$121,197	\$111,000	\$100,804	\$84,195	\$74,088	\$75,231	\$76,370	\$72,559	\$85,699	\$96,412	\$106,405	\$114,983	\$1,118,944

COMMERCIAL		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Meter Rate														
Meter Size	Mo. Rate													
3/4"	\$20.00	34	34	34	34	34	34	34	34	34	34	34	34	34
1"	20.00	286	286	286	286	286	286	286	286	286	286	286	286	286
1 1/2"	20.00	203	203	203	203	203	203	203	203	203	203	203	203	203
2"	20.00	256	256	256	256	256	256	256	256	256	256	256	256	256
3"	37.60	23	23	23	23	23	23	23	23	23	23	23	23	23
4"	62.60	8	8	8	8	8	8	8	8	8	8	8	8	8
6"	125.00	2	2	2	2	2	2	2	2	2	2	2	2	2
		812	812	812	812	812	812	812	812	812	812	812	812	812
Flat Rate (ner customer)														
Minumum	\$34.60	30	30	30	30	30	30	30	30	30	30	30	30	30
Consumption (per ccf)														
Per ccf	\$2.15	52,284	52,086	43,600	34,013	25,725	25,457	28,330	27,074	30,862	39,536	41,425	45,907	446,299
Revenues														
Meter Charge		\$17,196	\$17.196	\$17.196	\$17,196	\$17,196	\$17,196	\$17,196	\$17,196	\$17.196	\$17.196	\$17.196	\$17,196	\$206.347
Flat Rate		1.038	1.038	1.038	1.038	1.038	1.038	1.038	1.038	1.038	1.038	1.038	1.038	12,456
Water Consumption Charge		112,411	111,984	93,739	73,129	55,308	54,733	60,910	58,208	66.354	85.003	89.064	98,699	959.543
Total Revenue	_	\$130,644	\$130,218	\$111,973	\$91,363	\$73,542	\$72,967	\$79,144	\$76,442	\$84,587	\$103,237	\$107,297	\$116,933	\$1,178,347
Previous Sept 2010 - Aug 2011 R	ate Rev - Metered	\$273,559	\$263,816	\$224,026	\$149,851	\$107,975	\$102,688	\$115,494	\$103,309	\$130,956	\$198,780	\$208,420	\$264,243	\$2,143,116
INSTITUTIONAL		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Meter Rate														
Meter Size	Mo. Rate													
3/4"	\$20.00	2	2	2	2	2	2	2	2	2	2	2	2	2
1"	20.00	9	9	9	13	13	13	14	14	14	14	14	13	12
1 1/2"	20.00	20	21	21	21	21	21	21	21	22	22	22	23	21
2"	20.00	39	39	39	39	39	39	40	40	40	40	40	40	40
3"	37.60	14	14	14	14	14	14	15	15	15	15	15	15	15
4"	62.60	8	8	8	8	8	8	8	8	8	8	8	8	8
6"	125.00	3	3	3	3	3	3	2	2	2	2	2	2	3
		95	96	96	100	100	100	102	102	103	103	103	103	100
Flat Rate (per customer)														
Minumum	\$34.60	24	24	24	24	24	24	24	24	24	24	24	24	24
Consumption (per ccf)														
Per ccf	\$2.15	26,721	23,953	21,640	99,464	5,952	5,664	6,379	5,614	8,675	18,656	17,229	22,222	262,169
Revenues														
Meter Charge		\$2,802	\$2,822	\$2,822	\$2,902	\$2,902	\$2,902	\$2,855	\$2,855	\$2,875	\$2,875	\$2,875	\$2,875	\$34,362
Flat Rate		830	830	830	830	830	830	830	830	830	830	830	830	9,965
Water Consumption Charge		57,449	51,498	46,526	213,847	12,798	12,179	13,714	12,071	18,652	40,111	37,043	47,776	563,664
Total Revenue		\$61,082	\$55,151	\$50,179	\$217,580	\$16,530	\$15,911	\$17,399	\$15,756	\$22,357	\$43,816	\$40,748	\$51,482	\$607,991

INDUSTRIAL		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Meter Rate														
Meter Size	Mo. Rate													
3/4"	\$20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	20.00	2	2	2	2	2	2	2	2	2	2	2	2	2
1 1/2"	20.00	5	5	5	5	5	5	5	5	5	5	5	5	5
2"	20.00	13	13	13	13	13	13	13	13	13	13	13	13	13
3"	37.60	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	62.60	1	1	1	1	1	1	1	1	1	1	1	1	1
6"	125.00	1	1	1	1	1	1	1	1	1	1	1	1	1
		22	22	22	22	22	22	22	22	22	22	22	22	22
Consumption (per ccf)														
Per ccf	\$2.15	2,429	2,285	1,926	1,503	1,250	1,192	1,603	1,171	1,839	1,242	1,339	1,585	19,363
Revenues														
Meter Charge		\$588	\$588	\$588	\$588	\$588	\$588	\$588	\$588	\$588	\$588	\$588	\$588	\$7,051
Water Consumption Charge		5,222	4,912	4,141	3,231	2,687	2,563	3,447	2,517	3,955	2,670	2,880	3,407	41,631
Total Revenue	_	\$5,810	\$5,499	\$4,729	\$3,819	\$3,275	\$3,150	\$4,034	\$3,105	\$4,542	\$3,258	\$3,467	\$3,995	\$48,683
Previous Sept 2010 - Aug 2011 R	ate Rev - Metered	\$5,370	\$5,081	\$4,486	\$3,518	\$3,012	\$2,896	\$3,718	\$2,854	\$4,191	\$3,046	\$3,191	\$4,057	\$45,419
LARGE UNIFORM USERS (BIOM)	ASS)	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
LARGE UNIFORM USERS (BIOM) Meter Rate	ASS)	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
LARGE UNIFORM USERS (BIOM/ Meter Rate Meter Size	ASS) Mo. Rate	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
LARGE UNIFORM USERS (BIOM/ Meter Rate <u>Meter Size</u> 3/4"	ASS) Mo. Rate \$20.00	Sep-10 0	<b>Oct-10</b>	Nov-10 0	Dec-10 0	<b>Jan-11</b> 0	Feb-11 0	Mar-11 0	<b>Apr-11</b>	<b>May-11</b> 0	<b>Jun-11</b>	<b>Jul-11</b>	Aug-11 0	Total 0
LARGE UNIFORM USERS (BIOM) Meter Rate Meter Size 3/4" 1"	ASS) <u>Mo. Rate</u> \$20.00 20.00	<b>Sep-10</b> 0 0	Oct-10 0 0	Nov-10 0 0	<b>Dec-10</b> 0 0	<b>Jan-11</b> 0 0	<b>Feb-11</b> 0 0	<b>Mar-11</b> 0 0	<b>Apr-11</b> 0 0	<b>May-11</b> 0 0	<b>Jun-11</b> 0 0	<b>Jul-11</b> 0 0	Aug-11 0 0	Total 0 0
LARGE UNIFORM USERS (BIOM/ Meter Rate Meter Size 3/4" 1" 1 1/2"	Mo. Rate \$20.00 20.00 20.00	Sep-10 0 0 0	Oct-10 0 0	Nov-10 0 0 0	Dec-10 0 0 0	<b>Jan-11</b> 0 0 0	Feb-11 0 0 0	<b>Mar-11</b> 0 0 0	Apr-11 0 0 0	<b>May-11</b> 0 0 0	<b>Jun-11</b> 0 0 0	<b>Jul-11</b> 0 0	Aug-11 0 0 0	<b>Total</b> 0 0 0
LARGE UNIFORM USERS (BIOM/ Meter Rate 3/4" 1" 1 1/2" 2"	Mo. Rate \$20.00 20.00 20.00 20.00	Sep-10 0 0 0 0	Oct-10 0 0 0 0	Nov-10 0 0 0 0	Dec-10 0 0 0 0	<b>Jan-11</b> 0 0 0 0	Feb-11 0 0 0 0	Mar-11 0 0 0 0	Apr-11 0 0 0	May-11 0 0 0 0	Jun-11 0 0 0 0	<b>Jul-11</b> 0 0 0 0	Aug-11 0 0 0 0	<b>Total</b> 0 0 0 0
LARGE UNIFORM USERS (BIOM/ Meter Rate 3/4" 1" 1 1/2" 2" 3"	Mo. Rate \$20.00 20.00 20.00 20.00 37.60	Sep-10 0 0 0 0	Oct-10 0 0 0 0	Nov-10 0 0 0 0	Dec-10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Jan-11 0 0 0 0	Feb-11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Mar-11 0 0 0 0 0	Apr-11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	May-11 0 0 0 0	Jun-11 0 0 0 0 0	Jul-11 0 0 0 0 0	Aug-11 0 0 0 0 0	<b>Total</b> 0 0 0 0 0 0
LARGE UNIFORM USERS (BIOM/ Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" c"	Mo. Rate \$20.00 20.00 20.00 20.00 37.60 62.60	Sep-10 0 0 0 0 0 2	Oct-10 0 0 0 0 0 2	Nov-10 0 0 0 0 0 2	Dec-10 0 0 0 0 0 0 2 2 0 0 0 0 0 0 0 0 0 0 0	Jan-11 0 0 0 0 0 0 2	Feb-11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Mar-11 0 0 0 0 0 0 2	Apr-11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	May-11 0 0 0 0 0 2	Jun-11 0 0 0 0 0 0 0 2 0	Jul-11 0 0 0 0 0 0 2	Aug-11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<b>Total</b> 0 0 0 0 0 2 2
LARGE UNIFORM USERS (BIOM/ Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6"	Mo. Rate \$20.00 20.00 20.00 20.00 37.60 62.60 125.00	Sep-10 0 0 0 0 2 0	Oct-10 0 0 0 0 0 2 0	Nov-10 0 0 0 0 0 2 0	Dec-10 0 0 0 0 0 0 2 0 2 0 0 0 0 0 0 0 0 0 0	Jan-11 0 0 0 0 0 2 0	Feb-11 0 0 0 0 0 2 0 2 0 0 0 0 0 0 0 0 0 0 0	Mar-11 0 0 0 0 0 2 0	Apr-11 0 0 0 0 0 2 0 2 0 0 0 0 0 0 0 0 0 0 0	May-11 0 0 0 0 0 2 0	Jun-11 0 0 0 0 0 2 0	Jul-11 0 0 0 0 0 2 0	Aug-11 0 0 0 0 0 0 2 0 2	<b>Total</b> 0 0 0 0 0 2 0 2 2
LARGE UNIFORM USERS (BIOM/ Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6"	Mo. Rate \$20.00 20.00 20.00 20.00 37.60 62.60 125.00	Sep-10 0 0 0 0 0 2 0 2 2	Oct-10 0 0 0 0 0 2 0 2	Nov-10 0 0 0 0 2 0 2	Dec-10 0 0 0 0 0 2 0 2 2	Jan-11 0 0 0 0 0 2 0 2 0 2	Feb-11 0 0 0 0 0 2 0 2 2	Mar-11 0 0 0 0 0 0 2 0 2 2	Apr-11 0 0 0 0 0 0 2 0 2 2	May-11 0 0 0 0 0 0 2 0 2 0 2	Jun-11 0 0 0 0 0 0 2 0 2 2	Jul-11 0 0 0 0 0 0 2 0 2 2 2	Aug-11 0 0 0 0 0 0 2 0 2 0 2 0 0 0 0 0 0 0 0	<b>Total</b> 0 0 0 0 0 2 0 2 2
LARGE UNIFORM USERS (BIOM, Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6" Consumption (per ccf)	Mo. Rate \$20.00 20.00 20.00 20.00 37.60 62.60 125.00	Sep-10 0 0 0 0 0 2 0 2 2	Oct-10 0 0 0 0 0 2 0 2 2	Nov-10 0 0 0 0 2 0 2 2	Dec-10 0 0 0 0 0 2 0 2 2	Jan-11 0 0 0 0 0 2 0 2 0 2	Feb-11 0 0 0 0 0 2 0 2 2	Mar-11 0 0 0 0 0 0 2 0 2 2	Apr-11 0 0 0 0 0 2 0 2 2	May-11 0 0 0 0 2 0 2 2	Jun-11 0 0 0 0 0 2 0 2 2 2	Jul-11 0 0 0 0 0 2 0 2 2	Aug-11 0 0 0 0 0 0 2 0 2 2 0 2 0 0 0 0 0 0 0	<b>Total</b> 0 0 0 0 2 0 2 0 2
LARGE UNIFORM USERS (BIOM, Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6" Consumption (per ccf) Per ccf	ASS) <u>Mo. Rate</u> \$20.00 20.00 20.00 20.00 37.60 62.60 125.00 \$2.10	Sep-10 0 0 0 0 2 0 2 21,494	Oct-10 0 0 0 0 2 0 2 2 20,049	Nov-10 0 0 0 0 2 0 2 16,957	Dec-10 0 0 0 0 0 2 0 2 16,382	Jan-11 0 0 0 0 2 0 2 16,836	Feb-11 0 0 0 0 0 2 0 2 2 20,066	Mar-11 0 0 0 0 2 0 2 16,716	Apr-11 0 0 0 0 2 0 2 12,133	May-11 0 0 0 0 2 0 2 7,924	Jun-11 0 0 0 0 2 0 2 2 2 21,300	Jul-11 0 0 0 0 2 0 2 19,673	Aug-11 0 0 0 0 0 2 0 17,375	Total 0 0 0 0 2 0 2 2 206,905
LARGE UNIFORM USERS (BIOM, Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6" Consumption (per ccf) Per ccf Revenues	ASS) <u>Mo. Rate</u> \$20.00 20.00 20.00 37.60 62.60 125.00 \$2.10	Sep-10 0 0 0 2 0 2 21,494	Oct-10 0 0 0 0 2 0 2 2 20,049	Nov-10 0 0 0 0 2 0 2 16,957	Dec-10 0 0 0 0 2 0 2 2 16,382	Jan-11 0 0 0 0 2 0 2 16,836	Feb-11 0 0 0 0 0 2 0 2 2 20,066	Mar-11 0 0 0 0 2 0 2 16,716	Apr-11 0 0 0 0 2 0 2 12,133	May-11 0 0 0 0 2 0 2 7,924	Jun-11 0 0 0 0 2 0 2 2 2 21,300	Jul-11 0 0 0 0 2 0 2 19,673	Aug-11 0 0 0 0 0 2 0 2 17,375	Total 0 0 0 2 0 2 2 206,905
LARGE UNIFORM USERS (BIOM) Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6" Consumption (per ccf) Per ccf Revenues Meter Charge	ASS) <u>Mo. Rate</u> \$20.00 20.00 20.00 20.00 37.60 62.60 125.00 \$2.10	Sep-10 0 0 0 2 0 2 21,494 \$125	Oct-10 0 0 0 2 0 2 2 20,049 \$125	Nov-10 0 0 0 2 0 2 16,957 \$125	Dec-10 0 0 0 0 0 2 0 2 16,382 \$125	Jan-11 0 0 0 0 2 0 2 16,836 \$125	Feb-11 0 0 0 0 0 2 0 2 2 20,066 \$125	Mar-11 0 0 0 0 2 0 2 16,716 \$125	Apr-11 0 0 0 0 2 0 2 12,133 \$125	May-11 0 0 0 0 2 0 2 7,924 \$125	Jun-11 0 0 0 0 2 0 2 2 2 1,300 \$125	Jul-11 0 0 0 0 2 0 2 19,673 \$125	Aug-11 0 0 0 0 2 0 2 17,375 \$125	Total 0 0 0 0 0 2 0 2 206,905 \$1,502
LARGE UNIFORM USERS (BIOM) Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6" Consumption (per ccf) Per ccf Revenues Meter Charge Water Consumption Charge	Mo. Rate \$20.00 20.00 20.00 37.60 62.60 125.00 \$2.10	Sep-10 0 0 0 2 2 2 21,494 \$125 45,137	Oct-10 0 0 0 2 2 20,049 \$125 42,103	Nov-10 0 0 0 2 2 16,957 \$125 35,610	Dec-10 0 0 0 2 2 16,382 \$125 34,402	Jan-11 0 0 0 2 2 16,836 \$125 35,356	Feb-11 0 0 0 0 0 2 2 20,066 \$125 42,139	Mar-11 0 0 0 2 2 16,716 \$125 35,104	Apr-11 0 0 0 0 2 2 12,133 \$125 25,479	May-11 0 0 0 2 2 7,924 \$125 16,640	Jun-11 0 0 0 2 2 2 21,300 \$125 44,730	Jul-11 0 0 0 0 2 0 2 19,673 \$125 41,313	Aug-11 0 0 0 0 2 2 17,375 \$125 36,488	Total 0 0 0 0 2 2 206,905 \$1,502 434,501
LARGE UNIFORM USERS (BIOM) Meter Rate 3/4" 1" 1 1/2" 2" 3" 4" 6" Consumption (per ccf) Per ccf Revenues Meter Charge Water Consumption Charge Total Revenue	Mo. Rate \$20.00 20.00 20.00 37.60 62.60 125.00 \$2.10	Sep-10 0 0 0 2 2 21,494 \$125 45,137 \$45,263	Oct-10 0 0 0 2 0 2 2 0,049 \$125 42,103 \$42,228	Nov-10 0 0 0 2 0 2 16,957 \$125 35,610 \$35,735	Dec-10 0 0 0 2 0 2 16,382 \$125 34,402 \$34,527	Jan-11 0 0 0 2 0 2 16,836 \$125 35,356 \$35,481	Feb-11 0 0 0 0 0 2 0 2 2 20,066 \$125 42,139 \$42,264	Mar-11 0 0 0 0 2 0 2 16,716 \$125 35,104 \$35,229	Apr-11 0 0 0 2 0 2 12,133 \$125 25,479 \$25,605	May-11 0 0 0 2 0 2 7,924 \$125 16,640 \$16,766	Jun-11 0 0 0 2 0 2 2 2 1,300 \$125 44,730 \$44,855	Jul-11 0 0 0 0 2 0 2 19,673 \$125 41,313 \$41,439	Aug-11 0 0 0 0 2 2 17,375 \$125 36,488 \$36,613	Total 0 0 0 0 0 2 0 2 206,905 \$1,502 434,501 \$436,003

LANDSCAPE		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Meter Rate														
Meter Size	Mo. Rate													
3/4"	\$20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	20.00	53	53	53	53	53	53	53	53	53	53	53	53	53
1 1/2"	20.00	59	59	59	59	59	59	59	59	59	59	59	59	59
2"	20.00	93	93	93	93	93	93	93	93	93	93	93	93	93
3"	37.60	11	11	11	11	11	11	11	11	11	11	11	11	11
4"	62.60	4	4	4	4	4	4	4	4	4	4	4	4	4
6"	125.00	2	2	2	2	2	2	2	2	2	2	2	2	2
	-	222	222	222	222	222	222	222	222	222	222	222	222	222
Flat Rate (per customer)														
Minumum	\$26.75	16	16	16	16	16	16	16	16	16	16	16	16	16
Windmann	φ20.75	10	10	10	10	10	10	10	10	10	10	10	10	10
Consumption (per ccf)														
Per ccf	\$2.35	38,897	35,758	29,656	16,747	9,297	7,238	7,127	6,054	12,157	26,944	30,187	35,990	256,052
Povopuos														
Motor Chargo		\$5.014	\$5.014	\$5.014	\$5.014	\$5.014	\$5.014	\$5.014	\$5.014	\$5.014	\$5 01 <i>1</i>	\$5.014	\$5.014	\$60.168
Flot Poto		400	429	429	429	40,014	400	429	429	400	40,014	429	429	φ00,100 E 126
Water Consumption Charge		420	94 022	420	20.256	21 0 4 0	420	420	14 220	20 560	62 217	70 020	94 575	601 722
Total Povonuo	-	\$1,400 \$06,850	\$80,474	\$75,134	\$9,330	\$27,040	\$22,452	\$22,100	\$10,670	\$34,011	\$68,750	\$76.381	\$00.017	\$667.027
Total Nevenue		φ30,030	Ψ03, <del>1</del> 1	ψ/ <b>5</b> , 154	φ++,750	ψ27,230	ψ22,402	φ22,150	φ13,070	φ <b>3</b> <del>4</del> ,011	φ00,755	φ/0,501	\$30,017	<i>4001,021</i>
CITY		Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Iotal
Meter Rate														
Meter Size	Mo. Rate													
3/4"	\$20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2"	20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	20.00	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	37.60	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	62.60	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	125.00	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate (ner customer)														
Minumum	\$34.60	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption (per ccf)														
Per ccf	\$2.15	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenues														
Meter Charge														\$0
Flat Rate														0
Water Consumption Charge														0
Total Revenue	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>4</b> 0	<b>4</b> 0	ψŪ	ψŪ	φu	<b>4</b> 0	<b>4</b> 0	φu	ψŪ	ΨŬ	<b>4</b> 0	φ0	φο

SUMMARY	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Total
Number of Material Customore													
Residential	9 107	9 107	9 107	9 107	9 107	9 107	9 107	9 107	9 107	9 107	9 107	9 107	9 107
Multi-Family	462	462	462	462	462	462	462	462	462	462	462	462	462
Commercial	812	812	812	812	812	812	812	812	812	812	812	812	812
Institutional	95	96	96	100	100	100	102	102	103	103	103	103	100
Industrial	22	22	22	22	22	22	22	22	22	22	22	22	22
Large Uniform Users	2	2	2	2	2	2	2	2	2	2	2	2	2
Landscape	222	222	222	222	222	222	222	222	222	222	222	222	222
City	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,722	10,723	10,723	10,727	10,727	10,727	10,729	10,729	10,730	10,730	10,730	10,730	10,727
Number of Flat Rate Customers													
Residential	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472
Multi-Family	24	24	24	24	24	24	24	24	24	24	24	24	24
Commercial	30	30	30	30	30	30	30	30	30	30	30	30	30
Institutional	24	24	24	24	24	24	24	24	24	24	24	24	24
Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscape	16	16	16	16	16	16	16	16	16	16	16	16	16
City	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566
Metered Consumption (per ccf)													
Residential	193,303	143,884	103,453	73,930	71,333	77,260	63,630	110,885	179,359	177,799	219,466	234,783	1,649,086
Multi-Family	51,199	46,457	41,714	33,989	29,288	29,820	30,350	28,577	34,689	39,671	44,319	48,309	458,383
Commercial	52,284	52,086	43,600	34,013	25,725	25,457	28,330	27,074	30,862	39,536	41,425	45,907	446,299
Institutional	26,721	23,953	21,640	99,464	5,952	5,664	6,379	5,614	8,675	18,656	17,229	22,222	262,169
Industrial	2,429	2,285	1,926	1,503	1,250	1,192	1,603	1,171	1,839	1,242	1,339	1,585	19,363
Large Uniform Users	21,494	20,049	16,957	16,382	16,836	20,066	16,716	12,133	7,924	21,300	19,673	17,375	206,905
Landscape	38,897	35,758	29,656	16,747	9,297	7,238	7,127	6,054	12,157	26,944	30,187	35,990	256,052
City	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	386,327	324,471	258,946	276,028	159,681	166,698	154,135	191,508	275,506	325,148	373,639	406,170	3,298,258
Revenues													
Residential	\$614,536	\$530,226	\$468,477	\$426,896	\$424,336	\$432,290	\$412,435	\$480,450	\$588,563	\$584,967	\$654,862	\$680,487	\$6,298,524
Multi-Family	121,197	111,000	100,804	84,195	74,088	75,231	76,370	72,559	85,699	96,412	106,405	114,983	1,118,944
Commercial	130,644	130,218	111,973	91,363	73,542	72,967	79,144	76,442	84,587	103,237	107,297	116,933	1,178,347
Institutional	61,082	55,151	50,179	217,580	16,530	15,911	17,399	15,756	22,357	43,816	40,748	51,482	607,991
Industrial	5,810	5,499	4,729	3,819	3,275	3,150	4,034	3,105	4,542	3,258	3,467	3,995	48,683
Large Uniform Users	45,263	42,228	35,735	34,527	35,481	42,264	35,229	25,605	16,766	44,855	41,439	36,613	436,003
Landscape	96,850	89,474	75,134	44,798	27,290	22,452	22,190	19,670	34,011	68,759	76,381	90,017	667,027
City	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$1,075,381	\$963,797	\$847,029	\$903,177	\$654,542	\$664,265	\$646,802	\$693,586	\$836,524	\$945,304	\$1,030,599	\$1,094,509	\$10,355,517

### CITY OF WOODLAND

WATER REVENUE REQUIREMENT STUDY PROJECTED PRO FORMA AND DEBT SERVICE COVERAGE CALCULATION

BASE CASE

	Budget					Projected				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
System Revenues										
Existing Rate Revenues	\$10.355.517	\$10.417.650	\$10.480.156	\$10.543.037	\$10.648.467	\$10,754,952	\$10.862.501	\$10.971.126	\$11.080.838	\$11.213.808
Additional Revenue from Proposed Rate Increase	0	3 146 130	5 484 685	8 247 900	11 556 783	13 792 092	14 673 789	15 594 276	16 555 151	17 592 841
Connection Fees	42 877	42 877	42 877	42 877	71 461	71 461	71 461	71 461	71 461	85 754
SWP Connection Food	220 301	220 301	220 201	220 301	292 319	292 319	392 319	392 319	392 319	458 781
Other Missellenseus Income	229,391	229,391	229,391	229,391	302,310	302,310	302,310	20,400	302,310	400,701
	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400
Interest income	U	0	0	0	0	0	0	0	0	0
Rate Stabilization Fund Deposit	0	U	0	0	U	230,000	840,000	2,985,000	2,955,000	2,355,000
Total System Revenue	\$10,648,184	\$13,856,448	\$16,257,508	\$19,083,604	\$22,679,429	\$25,251,223	\$26,850,469	\$30,024,581	\$31,065,167	\$31,726,583
Operation and Maintenance Costs										
Bill and Collect	\$300.670	\$313.223	\$326,460	\$340.425	\$355,169	\$370.743	\$387.206	\$404.619	\$423.049	\$442.567
Water Conservation	298 697	310 365	322 651	335 597	349 248	363 652	378 860	394 930	411 921	429 899
Water Wells and Tanks O&M	1 994 815	2 075 693	2 160 374	2 2/9 071	2 3/2 008	2 /30 /25	2 5/11 578	2 648 740	2 761 202	2 870 277
Water Distribution System (86)	2 260 428	2,070,000	2,100,574	2,243,071	2,542,000	2,403,423	2,041,070	2,040,740	2,701,202	2,073,277
Technology Support Services	2,209,420	2,303,000	2,405,545	2,300,100	2,070,755	2,735,425	2,910,009	3,040,733	3,100,330	3,331,073
	5,400	010,0	5,641	6,074	0,317	6,570	0,033	7,100	7,390	7,000
Operations Admin	908,100	942,909	979,551	1,018,149	1,058,834	1,101,750	1,147,049	1,194,898	1,245,475	1,298,973
Additions and Deletions	132,915	352,531	312,401	326,255	442,586	370,651	431,330	452,316	477,646	504,394
O&M SWP	0	0	0	0	2,222,731	4,501,616	4,681,680	4,868,948	5,063,705	5,266,254
ORM Obligations										
Eviating CEC Loop	¢100.070	¢400.070	¢100.070	¢100.070	¢400.070	¢o	¢0.	¢o	¢0.	¢0.
	\$136,376	\$130,370	\$130,370	\$130,370	\$130,370	<del>م</del> ل	\$U	\$U	\$U	\$U
Existing ARRA Loan	185,614	185,614	947,514	4/3,/5/	4/3,/5/	4/3,/5/	4/3,/5/	4/3,/5/	4/3,/5/	4/3,/5/
Total O&M Obligations	\$6,234,017	\$6,688,198	\$7,656,515	\$7,455,895	\$10,067,782	\$12,423,586	\$12,966,903	\$13,494,069	\$14,050,484	\$14,634,680
Net System Revenues	\$4,414,167	\$7,168,250	\$8,600,993	\$11,627,709	\$12,611,647	\$12,827,637	\$13,883,566	\$16,530,512	\$17,014,683	\$17,091,903
Desite Debt Comise										
Parity Debt Service	<b>.</b>	A4 700 070	<b>*</b> 4 070 505	<b>*</b> *****	<b>A</b> A A 40 <b>T</b> AA	<b>*</b> 4 • • • • • • • • • • • • • • • • • •		<b>*</b> 4 0 000 0 4 <del>7</del>	<b>*</b>	<b>A</b> 44005407
New Capital Debt Service	\$1,444,891	\$1,786,072	\$1,978,505	\$6,016,489	\$8,946,730	\$10,123,501	\$11,108,145	\$13,686,647	\$14,097,487	\$14,095,187
									****	
Total Parity Debt Service	\$1,444,891	\$1,786,072	\$1,978,505	\$6,016,489	\$8,946,730	\$10,123,501	\$11,108,145	\$13,686,647	\$14,097,487	\$14,095,187
Dakt Semilas Causana	2.06	4.04	4.95	4.02	4 44	4.07	4.05	4.04	4.04	4.04
Debt Service Coverage	3.00	4.01	4.35	1.93	1.41	1.27	1.25	1.21	1.21	1.21
Debt Service Coverage (Excluding Connection Tees)	2.07	5.00	4.21	1.09	1.50	1.22	1.21	1.17	1.17	1.17
	<b>.</b>						A			
Net System Revenues Available After O&M & Debt Service	\$2,969,276	\$5,382,178	\$6,622,488	\$5,611,220	\$3,664,917	\$2,704,136	\$2,775,421	\$2,843,865	\$2,917,196	\$2,996,717
Less: SWP CPG Payments	\$0	\$0	\$0	\$0	\$1,637,802	\$1,703,314	\$1,771,447	\$1,842,304	\$1,915,997	\$1,992,637
Net System Revenues Available for Capital and Other	\$2,969,276	\$5,382,178	\$6,622,488	\$5,611,220	\$2,027,115	\$1,000,822	\$1,003,974	\$1,001,561	\$1,001,199	\$1,004,080
	¥2,509,270	<i>4</i> 3,302,170	<i>40,022,400</i>	\$3,011,220	<i>\$2,021,113</i>	\$1,000,022	\$1,003,374	\$1,001,501	\$1,001,133	\$1,004,000
Capital Exponditures										
Deta Funded Canital	¢000.000	£000.000	£000.000	£1.000.000	¢1 000 000	¢1 000 000	£1.000.000	£1.000.000	£1.000.000	£4,000,000
	\$800,000	\$990,000	\$990,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Development Fee Funded Capital	0	0	0	0	0	0	0	0	0	0
Total Capital Expenditures	\$800,000	\$990,000	\$990,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	\$0.100.C=-	A 4 000 455	AE 000 100	<b>A</b> ( <b>A</b> ( <b>A A A A A A A A A A</b>	A1 007 1 -	<b>\$</b> 007	<u> </u>	A. 50	A1 100	<b>A</b> 4 6 6 6 7
Net System Revenues Available for Reserves	\$2,169,276	\$4,392,178	\$5,632,488	\$4,611,221	\$1,027,115	\$822	\$3,974	\$1,561	\$1,199	\$4,080

#### CITY OF WOODLAND WATER REVENUE REQUIREMENT STUDY PROJECTED PRO FORMA AND DEBT SERVICE COVERAGE CALCULATION BASE CASE

	Budget					Projected				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Operating Reserve Fund										
Beginning Reserve Balance	\$5 300 000	\$7 458 215	\$11 855 681	\$17 555 171	\$22 272 310	\$23 455 465	\$23 159 027	\$21 758 419	\$16 044 371	\$10 344 271
Plus: Interest	26,500	37.291	88,918	131.664	222,723	235,705	353,685	348,764	306.633	201.631
Plus: To Reserves	0	0	0	0	0	0	0	0	0	0
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0
Less: Rate Stabilization Deposit	0	0	0	0	0	230.000	840.000	2.985.000	2.955.000	2.355.000
Year Ending Balance/(Deficiency) after proposed rate increase	2,169,276	4.392.178	5.632.488	4.611.221	1.027.115	822	3.974	1.561	1,199	4.080
Ending Reserve Balance	7,495,776	11,887,685	17,577,087	22,298,055	23,522,148	23,461,992	22,676,687	19,123,744	13,397,203	8,194,981
Ending Balance as Percent of Operating Expenditures	120.24%	177.74%	229.57%	299.07%	233.64%	188.85%	174.88%	141.72%	95.35%	56.00%
Demond Data Adjustment, July Jun Juneartation	0.0%	00.0%	0.00/	0.00/	0.00/	0.00/	0.00/	0.0%	0.00/	0.00
Proposed Rate Adjustment - July Implementation	0.0% N/A	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
· · · · · · · · · · · · · · · · · · ·										
Information Items										
Capital Projects Funded with Bonds	9,000,000	18,408,000	50,943,360	48,505,265	19,495,922	16,252,138	3,188,206	4,132,134	684,285	711,656
Amount of Bonds to Issue (1.25% COI, 5.75% Rate , MADS)	0	0	85,470,000	52,915,000	21,270,000	17,735,000	3,480,000	6,030,000	0	0
Canital Exponditures (I lead for Bond Sizing)										
Bond Funded Capital (Ongoing)	\$0	\$0	\$0	¢2 0/8 273	\$2 766 045	\$1 530 638	¢1 660 823	\$3 474 168	\$0	¢0
SWP Bond Funded Capital	9.000.000	18.408.000	50.943.360	45.556.992	16.728.977	14.721.500	1.518.383	657.966	684.285	711.656
Total Capital Expenditures	\$9,000,000	\$18,408,000	\$50,943,360	\$48,505,265	\$19,495,922	\$16,252,138	\$3,188,206	\$4,132,134	\$684,285	\$711,656
Bond Debt Service (Begins 1 Yr After Issuance)										
Multiple Series (See Accompanying Worksheet)	\$1,444,891	\$1,786,072	\$1,978,505	\$6,016,489	\$8,946,730	\$10,123,501	\$11,108,145	\$13,686,647	\$14,097,487	\$14,095,187
Series 2012	0	0	0	0	0	0	0	0	0	0
Series 2013	0	0	0	0	0	0	0	0	0	0
Series 2014	0	0	0	0	0	0	0	0	0	0
Series 2015	0	0	0	0	0	0	0	0	0	0
Series 2016	0	0	0	0	0	0	0	0	0	0
Series 2017	0	0	0	0	0	0	0	0	0	0
Series 2018	0	0	0	0	0	0	0	0	0	0
Series 2019	0	0	0	0	0	0	0	0	0	0
Series 2020	0	0	0	0	0	0	0	0	0	0
Series 2021	0	0	0	0	0	0	0	0	0	0
Total Debt Service	\$1,444,891	\$1,786,072	\$1,978,505	\$6,016,489	\$8,946,730	\$10,123,501	\$11,108,145	\$13,686,647	\$14,097,487	\$14,095,187
Average Residential Bill - \$/ Month										
Current Average Residential Bill	\$42.50									
After Proposed Rate Adjustment	\$42.50	\$55.34	\$64.74	\$75.75	\$88.63	\$97.00	\$99.91	\$102.91	\$106.00	\$109.18



		FY 2	2013	FY 2	2014	FY 2	2015	FY 2	2016
	Present Rates	July- Dec 2012	Jan- June 2013	July- Dec 2013	Jan- June 2014	July- Dec 2014	Jan- June 2015	July- Dec 2015	Jan- June 2016
Base Case Proposed Revenue Adjustments - July		20.0%		0.0%		0.0%		0.0%	
Base Case Proposed Revenue Adjustments - January	/		17.0%		<b>17.0%</b>		17.0%		17.0%
<u>Flat Customer Charges</u> Residential -									
<5,000 SF	\$34.30	\$41.15	\$50.95	N/A	N/A	N/A	N/A	N/A	N/A
5,000 - 10,000 SF	42.35	50.80	62.90	N/A	N/A	N/A	N/A	N/A	N/A
>10,000 SF	50.05	60.05	74.35	N/A	N/A	N/A	N/A	N/A	N/A
Non-Residential Customers	\$34.60	\$41.50	\$50.36	N/A	N/A	N/A	N/A	N/A	N/A
Metered Customer Charges									
Meter Charge (All customer classes)									
3/4"	\$20.00	\$24.00	\$28.75	\$28.75	\$33.00	\$33.00	\$38.75	\$38.75	\$45.25
1"	20.00	24.00	28.75	28.75	33.00	33.00	38.75	38.75	45.25
1 1/2"	20.00	24.00	28.75	28.75	33.00	33.00	38.75	38.75	45.25
2"	20.00	24.00	28.75	28.75	33.00	33.00	38.75	38.75	45.25
3"	37.60	45.10	54.00	54.00	62.00	62.00	72.80	72.80	85.10
4"	62.60	75.10	89.95	89.95	103.30	103.30	121.30	121.30	141.60
6"	125.00	150.00	179.70	179.70	206.30	206.30	242.20	242.20	282.80
Consumption (per ccf) Residential -									
0 - 12 CCF	\$1.25	\$1.50	N/A						
13 - 20 CCF	1.50	1.95	N/A						
Over 20 CCF	1.90	2.55	N/A						
Residential -									
0 - 12 CCF	N/A	N/A	\$1.91	\$1.91	\$2.19	\$2.19	\$2.64	\$2.64	\$3.15
13 - 30 CCF	N/A	N/A	2.48	2.48	2.83	2.83	3.41	3.41	4.06
Over 30 CCF	N/A	N/A	3.25	3.25	3.71	3.71	4.47	4.47	5.36
Multi-Family, Commercial, Institutional, and Industri Uniform Rate	<b>al</b> \$2.15	\$2.35	\$2.86	\$2.86	\$3.29	\$3.29	\$3.92	\$3.92	\$4.66
Large User Uniform Rate	\$2.10	\$2.30	\$2.77	\$2.77	\$3.24	\$3.24	\$3.80	\$3.80	\$4.45
Landscape Uniform Rate	\$2.35	\$2.80	\$3.25	\$3.25	\$3.71	\$3.71	\$4.47	\$4.47	\$5.36

	Cit	y of Woodland			
	Decider	Water Utility			
Procont I	Residen EV 2012 Pates - Bron	tial Bill Compa	rison 2012 Pata Im	nlomontat	ion
Flesent	FT 2012 Rales - FTOP	oseu January A		piementat	
		Present	Proposed	Differenc	e
Monthly Use (	CCF)	Rates	Rates	\$	%
<u> </u>	,			Ŧ	
1" Metered C	ustomer				
0		\$24.00	\$28.75	\$4.75	19.8%
1		25.50	30.66	5.16	20.2%
2		27.00	32.57	5.57	20.6%
3		28.50	34.48	5.98	21.0%
4		30.00	36.39	6.39	21.3%
5		31.50	38.30	6.80	21.6%
6		33.00	40.21	7.21	21.8%
7		34 50	42.12	7.62	22.1%
8		36.00	44.03	8.03	22.3%
q		37.50	45.94	8 44	22.5%
10		39.00	10.01	8 85	22.0%
10		40.50	47.00	0.00	22.770
12		40.00	49.70	9.20	22.970
12		42.00	51.07	9.07	23.0%
13		43.95	54.15	10.20	23.2%
14		45.90	50.03	10.73	23.4%
16		49.80	61.59	11.79	23.7%
18		53.70	66.55	12.85	23.9%
20		57.60	/1.51	13.91	24.1%
25		67.35	83.91	16.56	24.6%
30		77.10	96.31	19.21	24.9%
35		89.85	112.56	22.71	25.3%
40		102.60	128.81	26.21	25.5%
45		115.35	145.06	29.71	25.8%
50		128.10	161.31	33.21	25.9%
					040
PRESE	INT FY 2013		PROPO	SED Jan 2	.013
<u>IVIELEI SIZE</u>	¢24.00 / month		<u>IVIELEI SIZE</u>	¢00.75	/month
3/4 4 "	\$24.00 / month		3/4	φ20.75 20.75	/ month
1 1/0"	24.00 / month		1 1/0"	20.75	/ month
1 1/2	24.00 / month		1 1/2	28.75	/ month
2" 0"	24.00 / month		2"	28.75	/ month
3"	45.10 / month		3"	54.00	/ month
4"	75.10 / month		4"	89.95	/ month
6"	150.00 / month		6"	179.70	/ month
0			0		
Consumption			Consumption	1	
0 - 12 CCF	\$1.50 / CCF				
13 - 20 CCF	1.95 / CCF				
Over 20 CCF	2.55 / CCF				
			0 40 005	<b>M</b> 4 <b>O</b> 4	
			U - 12 CCF	\$1.91	
			13 - 30 CCF	2.48	
			Over 30 CCF	3.25	/ CCF

	C	ity of Woodland			
		Water Utility			
	Reside	ential Bill Compa	rison		
	Prop	osed FY 2014 Ra	ates		
		Drocont	Dropood	Diffor	
Monthly Use (C	°CE)	Present	Proposeu Patos	¢	
wontiny 03e (C		Nates	Nates	Ψ	70
1" Metered Cu	istomer				
0		¢20.75	¢22.00	¢4.25	1/ 00/
0		φ20.75 30.66	φ33.00 35.10	φ4.20 4.52	14.0%
1 2		30.00	22.19	4.55	14.0%
2		JZ.J7	37.30	4.01	14.0%
3		34.48	39.57	5.09	14.8%
4		36.39	41.76	5.37	14.8%
5		38.30	43.95	5.65	14.8%
0		40.21	46.14	5.93	14.7%
1		42.12	48.33	6.21	14.7%
8		44.03	50.52	6.49	14.7%
9		45.94	52.71	6.77	14.7%
10		47.85	54.90	7.05	14.7%
11		49.76	57.09	7.33	14.7%
12		51.67	59.28	7.61	14.7%
13		54.15	62.11	7.96	14.7%
14		56.63	64.94	8.31	14.7%
16		61.59	70.60	9.01	14.6%
18		66.55	76.26	9.71	14.6%
20		71.51	81.92	10.41	14.6%
25		83.91	96.07	12.16	14.5%
30		96.31	110.22	13.91	14.4%
35		112.56	128.77	16.21	14.4%
40		128.81	147.32	18.51	14.4%
45		145.06	165.87	20.81	14.3%
50		161.31	184.42	23.11	14.3%
		_			
July-	Dec 2013	_	Jan -	June 2014	<u>ــــــــــــــــــــــــــــــــــــ</u>
Metered Custon	ner Charges		Metered Custo	omer Char	<u>ges</u>
Meter Size			Meter Size		
3/4"	\$28.75 / month		3/4"	\$33.00	/ month
1"	28.75 / month		1"	33.00	/ month
1 1/2"	28.75 / month		1 1/2"	33.00	/ month
2"	28.75 / month		2"	33.00	/ month
3"	54.00 / month		3"	62.00	/ month
4"	89.95 / month		4"	103.30	/ month
6"	179.70 / month		6"	206.30	/ month
Consumption			Consumption		
0 - 12 CCF	\$1 91 / CCF		0 - 12 CCF	\$2 19	/ CCF
13 - 30 CCF	2 48 / CCF		13 - 30 CCF	2 83	
Over 30 CCF	3 25 / CCF		Over 30 CCF	3 71	/ CCF
	0.20 / 001			0.71	,

	City W Residenti Propose	of Woodland /ater Utility ial Bill Compa ed FY 2015 Ra	rison ates		
		Present	Proposed	Differ	ence
Monthly Use (C	CF)	Rates	Rates	\$	%
1" Metered Cu	ustomer				
0		\$33.00	\$38.75	\$5.75	17.4%
1		35.19	41.39	6.20	17.6%
2		37.38	44.03	6.65	17.8%
3		39.57	46.67	7.10	17.9%
4		41.76	49.31	7.55	18.1%
5		43.95	51.95	8.00	18.2%
6		46.14	54.59	8.45	18.3%
7		48.33	57.23	8.90	18.4%
8		50.52	59.87	9.35	18.5%
9		52.71	62.51	9.80	18.6%
10		54.90	65.15	10.25	18.7%
11		57.09	67.79	10.70	18.7%
12		59.28	70.43	11.15	18.8%
13		62.11	73.84	11.73	18.9%
14		64.94	77.25	12.31	19.0%
16		70.60	84.07	13.47	19.1%
18		76.26	90.89	14.63	19.2%
20		81.92	97.71	15.79	19.3%
25		96.07	114.76	18.69	19.5%
30		110.22	131.81	21.59	19.6%
35		128.77	154.16	25.39	19.7%
40		147.32	176.51	29.19	19.8%
45		165.87	198.86	32.99	19.9%
50		184.42	221.21	36.79	19.9%
DDESE					
Metered Custon	NI KAIEJ		Motored Cust	omer Cha	3
Motor Sizo	ler Charges		Meter Size		<u>yes</u>
3/4"	\$33.00 / month		3/4"	\$38.75	/ month
1"	33.00 / month		1"	38 75	/ month
1 1/2"	33.00 / month		' 1 1/2"	38 75	/ month
2"	33.00 / month		2"	38 75	/ month
2"	62.00 / month		- 3"	72.80	/ month
۵ 4"	103.30 / month		4"	121.30	/ month
6"	206.30 / month		6"	242.20	/ month
Consumption			Consumption		
0 - 12 CCF	\$2.19 / CCF		0 - 12 CCF	\$2.64	/ CCF
13 - 30 CCF	2.83 / CCF		13 - 30 CCF	3.41	/ CCF
Over 30 CCF	3.71 / CCF		Over 30 CCF	4.47	/ CCF

	Cit Residen Propo	y of Woodland Water Utility tial Bill Compa sed FY 2016 Ra	rison ates		
		Present	Proposed	Differe	ence
Monthly Use (C	CF)	Rates	Rates	\$	%
1" Metered Cu	istomer				
0		\$38.75	\$45.25	\$6.50	16.8%
1		41.39	48.40	7.01	16.9%
2		44.03	51.55	7.52	17.1%
3		46.67	54.70	8.03	17.2%
4		49.31	57.85	8.54	17.3%
5		51.95	61.00	9.05	17.4%
6		54.59	64.15	9.56	17.5%
7		57.23	67.30	10.07	17.6%
8		59.87	70.45	10.58	17.7%
9		62.51	73.60	11.09	17.7%
10		65.15	76.75	11.60	17.8%
11		67.79	79.90	12.11	17.9%
12		70.43	83.05	12.62	17.9%
13		73.84	87.11	13.27	18.0%
14		77 25	91 17	13 92	18.0%
16		84.07	99.29	15.22	18.1%
18		90.89	107 41	16.52	18.2%
20		97.71	115.53	17.82	18.2%
25		114.76	135.83	21.07	18.4%
30		131.81	156 13	24 32	18.5%
35		154 16	182 93	28.77	18.7%
40		176 51	209 73	33.22	18.8%
45		198.86	200.70	37.67	18.9%
50		221.21	263.33	42.12	19.0%
Motorod Custon	NI RAIES		Motorod Cust	omor Char	3
Motor Sizo	lier Charges		Motor Sizo	uner Ghar	<u>ges</u>
	\$29.75 / month		2/4"	¢15 05	/ month
3/4 1"	930.73 / 11101111 38.75 / month		3/4 1"	φ40.20 ΛΕ 2Ε	/ month
1 1 1/0"	30.75 / 1101111 29.75 / month		ו 1 1/2"	45.25	/ month
I I/∠ 0"	20.73 / 1101111		ו 1/∠ סיי	40.20	/ month
∠	30.73 / 1101101		∠ 2"	40.20	/ IIIUIIIII / month
3 1"	121.00 / IIIUIIII		ن ۳	01.CO	/ month
4 6"	242.20 / month		4 6"	282.80	/ month
Consumption			Consumption		
0 - 12 CCF	\$2.64 / CCF		0 - 12 CCF	\$3.15	/ CCF
13 - 30 CCF	3.41 / CCF		13 - 30 CCF	4.06	/ CCF
Over 30 CCF	4.47 / CCF		Over 30 CCF	5.36	/ CCF

	City	y of Woodland	1		
	N Multi-Ean	Vater Utility	arison		
Present F	Y 2012 Rates - Prop	osed January	2013 Rate Imp	olementatio	on
	•		-		
		<b>-</b>		D.44	
Monthly Use (C	CE)	Present	Proposed	Difference	<del>)</del> %
Montiny 0se (C		Nates	Nates	Ψ	/0
1" Metered Cu	stomer				
0		\$24.00	\$28.75	\$4.75	19.8%
5		35.75	43.05	7.30	20.4%
10		47.50	57.35	9.85	20.7%
15		59.25	71.65	12.40	20.9%
20		71.00	85.95	14.95	21.1%
25		82.75	100.25	17.50	21.1%
30		94.50	114.55	20.05	21.2%
35		106.25	128.85	22.60	21.3%
40		118.00	143.15	25.15	21.3%
45		129.75	157.45	27.70	21.3%
50		141.50	171.75	30.25	21.4%
55		153.25	186.05	32.80	21.4%
60		165.00	200.35	35.35	21.4%
65		176.75	214.65	37.90	21.4%
70		188.50	228.95	40.45	21.5%
75		200.25	243.25	43.00	21.5%
80		212.00	257.55	45.55	21.5%
85		223.75	271.85	48.10	21.5%
90		235.50	286.15	50.65	21.5%
95		247.25	300.45	53.20	21.5%
100		259.00	314.75	55.75	21.5%
105		270.75	329.05	58.30	21.5%
110		282.50	343.35	60.85	21.5%
PRESEN	JT FY 2013		PROPOS	SED Jan 20	113
Meter Size			Meter Size		
3/4"	\$24.00 / month		3/4"	\$28 75	/ month
1"	24.00 / month		1"	28.75	/ month
1 1/2"	24.00 / month		1 1/2"	28.75	/ month
2"	24.00 / month		2"	28.75	/ month
<u>-</u> 3"	45 10 / month		<u>-</u> 3"	54 00	/ month
4"	75.10 / month		4"	89.95	/ month
6"	150.00 / month		6"	179 70	/ month
C .	100.00 / 110101		v		, monur
Consumption			Consumption		
Uniform Rate	\$2.35 / CCF		Uniform Rate	\$2.86	/ CCF

	City W Multi-Fam Propos	of Woodland Vater Utility Nily Bill Comp ed FY 2014 Ra	l arison ates		
		Present	Proposed	Differ	ence
Monthly Use (C	;CF)	Rates	Rates	\$	%
1" Metered Cu	stomer				
0		\$28.75	\$33.00	\$4.25	14.8%
5		43.05	49.45	6.40	14.9%
10		57.35	65.90	8.55	14.9%
15		71.65	82.35	10.70	14.9%
20		85.95	98.80	12.85	15.0%
25		100.25	115.25	15.00	15.0%
30		114.55	131.70	17.15	15.0%
35		128.85	148.15	19.30	15.0%
40		143.15	164.60	21.45	15.0%
45		157.45	181.05	23.60	15.0%
50		171.75	197.50	25.75	15.0%
55		186.05	213.95	27.90	15.0%
60		200.35	230.40	30.05	15.0%
65		214.65	246.85	32.20	15.0%
70		228.95	263.30	34.35	15.0%
75		243.25	279.75	36.50	15.0%
80		257.55	296.20	38.65	15.0%
85		271.85	312.65	40.80	15.0%
90		286.15	329.10	42.95	15.0%
95		300.45	345.55	45.10	15.0%
100		314.75	362.00	47.25	15.0%
105		329.05	378.45	49.40	15.0%
110		343.35	394.90	51.55	15.0%
.lulv-	Dec 2013		.lan -	lune 2014	1
Metered Custom	er Charges		Metered Custo	mer Char	nes
Meter Size	<u> </u>		Meter Size		
3/4"	\$28.75 / month		3/4"	\$33.00	/ month
1"	28.75 / month		1"	33.00	/ month
1 1/2"	28.75 / month		1 1/2"	33.00	/ month
2"	28.75 / month		2"	33.00	/ month
3"	54.00 / month			62.00	/ month
4"	89.95 / month		4"	103.30	/ month
6"	179.70 / month		6"	206.30	/ month
Consumption			Consumption		
Uniform Rate	\$2.86 / CCF		Uniform Rate	\$3.29	/ CCF

	City W Multi-Fam Propose	of Woodland /ater Utility ily Bill Compa ed FY 2015 Ra	arison ates		
		Present	Proposed	Differe	ence
Monthly Use (	CCF)	Rates	Rates	\$	%
1" Metered Co	ustomer				
0		\$33.00	\$38.75	\$5.75	17.4%
5		49.45	58.35	8.90	18.0%
10		65.90	77.95	12.05	18.3%
15		82.35	97.55	15.20	18.5%
20		98.80	117.15	18.35	18.6%
25		115.25	136.75	21.50	18.7%
30		131.70	156.35	24.65	18.7%
35		148.15	175.95	27.80	18.8%
40		164.60	195.55	30.95	18.8%
45		181.05	215.15	34.10	18.8%
50		197.50	234.75	37.25	18.9%
55		213.95	254.35	40.40	18.9%
60		230.40	273.95	43.55	18.9%
65		246.85	293.55	46.70	18.9%
70		263.30	313.15	49.85	18.9%
75		279.75	332.75	53.00	18.9%
80		296.20	352.35	56.15	19.0%
85		312.65	371.95	59.30	19.0%
90		329.10	391.55	62.45	19.0%
95		345.55	411.15	65.60	19.0%
100		362.00	430.75	68.75	19.0%
105		378.45	450.35	71.90	19.0%
110		394.90	469.95	75.05	19.0%
			BBEOE		
Motorod Cuptor	INI RAIES	•	PRESE Motorod Custor	NI KAIE	<u> </u>
Motor Sizo	ner Gharges		Motor Sizo	ner Ghary	63
2/4"	¢22.00 / month		2/4"	¢20.75	/ month
3/4	φ33.00 / month		3/4 1"	φ30.75 / 29.75	/ month
1 1 1/2"	33.00 / month		1 1/2"	38.75	/ month
1 1/2	33.00 / month		1 1/Z 2"	29.75	/ month
∠ 2"	62.00 / month		∠ 3"	72 20	/ month
З Л"	103.30 / month		J ∕/"	121 20	/ month
4 6"	206.30 / month		+ 6"	2/2 20	/ month
U	200.30 / 1101111		0	242.20 /	
Consumption			Consumption		
Uniform Rate	\$3.20 / CCF		Uniform Rate	\$3.02	CCF
Unitonin Rate	ψ <b>3.2</b> 3 / UUF		Uniter Nate	ψυ.3Ζ /	

	City W Multi-Fam Propos	of Woodland Vater Utility ily Bill Compa ed FY 2016 Ra	arison ates		
		Present	Proposed	Differe	ence
Monthly Use (C	CF)	Rates	Rates	\$	%
1" Metered Cu	stomer				
0		\$38.75	\$45.25	\$6.50	16.8%
5		58.35	68.55	10.20	17.5%
10		77.95	91.85	13.90	17.8%
15		97.55	115.15	17.60	18.0%
20		117.15	138.45	21.30	18.2%
25		136.75	161.75	25.00	18.3%
30		156.35	185.05	28.70	18.4%
35		175.95	208.35	32.40	18.4%
40		195.55	231.65	36.10	18.5%
45		215.15	254.95	39.80	18.5%
50		234.75	278.25	43.50	18.5%
55		254.35	301.55	47.20	18.6%
60		273.95	324.85	50.90	18.6%
65		293.55	348.15	54.60	18.6%
70		313.15	371.45	58.30	18.6%
75		332.75	394.75	62.00	18.6%
80		352.35	418.05	65.70	18.6%
85		371.95	441.35	69.40	18.7%
90		391.55	464.65	73.10	18.7%
95		411.15	487.95	76.80	18.7%
100		430.75	511.25	80.50	18.7%
105		450.35	534.55	84.20	18.7%
110		469.95	557.85	87.90	18.7%
PRESE			PRESE	NT RATES	3
Metered Custon	ner Charges	·	Metered Custor	mer Chara	es
Meter Size			Meter Size		
3/4"	\$38.75 / month		3/4"	\$45.25	/ month
1"	38.75 / month		1"	45.25	/ month
1 1/2"	38.75 / month		1 1/2"	45.25	/ month
2"	38.75 / month		2"	45.25	/ month
3"	72.80 / month		3"	85.10	/ month
4"	121.30 / month		4"	141.60	/ month
6"	242.20 / month		6"	282.80	month
Consumption			Consumption		
Uniform Rate	\$3.92 / CCF		Uniform Rate	\$4.66	CCF
				, ,	

City of Woodland Water Utility Commercial Bill Comparison Present FY 2012 Rates - Proposed January 2013 Rate Implementation							
Monthly Use (C	:CF)	Present Rates	Proposed Rates	Difference \$	e		
1" Metered Cu	stomer						
0		\$24.00	\$28.75	\$4.75	19.8%		
5		35.75	43.05	7.30	20.4%		
10		47.50	57.35	9.85	20.7%		
15		59.25	71.65	12.40	20.9%		
20		71.00	85.95	14.95	21.1%		
25		82.75	100.25	17.50	21.1%		
30		94 50	114 55	20.05	21.2%		
35		106.25	128 85	22 60	21.3%		
40		118.00	143 15	25.15	21.3%		
45		129 75	157 45	27 70	21.3%		
50		141 50	171 75	30.25	21.0%		
55		153.25	186.05	32.80	21.4%		
60		165.00	200.35	35 35	21.4%		
65		176 75	200.00	37.00	21.4%		
70		188.50	214.05	37.90 40.45	21.470		
70		200.25	220.95	40.45	21.5%		
75		200.25	243.23	43.00	21.3%		
00		212.00	207.00	40.00	21.3%		
00		223.73	271.00	40.10	21.3%		
90		235.50	200.15	50.65	21.3%		
95		247.25	300.45	53.20	21.5%		
100		259.00	314.75	55.75	21.5%		
105		270.75	329.05	58.30	21.5%		
110		282.50	343.35	60.85	21.5%		
PRESEN	NT FY 2013		PROPOS	SED Jan 20	013		
Meter Size			Meter Size				
3/4"	\$24.00 / month		3/4"	\$28 75	/ month		
1"	$\frac{1}{24.00}$ / month			φ20.75 28.75	/ month		
1 1/2"	24.00 / month		1 1/2"	20.75	/ month		
1 1/Z 2"	24.00 / month		1 1/Z 2"	20.75	/ month		
∠ 3"	45.00 / month		∠ 2"	Z0.70 5/ 00	/ month		
5 /"	75 10 / month		ວ ∕/"	04.00 80.05	/ month		
<del>4</del> 6"	150.00 / month		4 6"	09.90 170.70	/ month		
0	150.00 / month		0	179.70	/ month		
Consumption			Consumption				
Uniform Rate	\$2.35 / CCF		Uniform Rate	\$2.86	/ CCF		

City of Woodland Water Utility Commercial Bill Comparison Proposed FY 2014 Rates							
		Present	Proposed	Differ	ence		
Monthly Use (C	CF)	Rates	Rates	\$	%		
1" Metered Cu	istomer						
0		\$28.75	\$33.00	\$4.25	14.8%		
5		43.05	49.45	6.40	14.9%		
10		57.35	65.90	8.55	14.9%		
15		71.65	82.35	10.70	14.9%		
20		85.95	98.80	12.85	15.0%		
25		100.25	115.25	15.00	15.0%		
30		114.55	131.70	17.15	15.0%		
35		128.85	148.15	19.30	15.0%		
40		143.15	164.60	21.45	15.0%		
45		157.45	181.05	23.60	15.0%		
50		171.75	197.50	25.75	15.0%		
55		186.05	213.95	27.90	15.0%		
60		200.35	230.40	30.05	15.0%		
65		214 65	246 85	32.20	15.0%		
70		278.00	263 30	34 35	15.0%		
75		243.25	200.00	36 50	15.0%		
80		257.55	206.20	38.65	15.0%		
85		201.00	230.20	10.00	15.0%		
00		271.00	372.05	40.00	15.0%		
90		200.15	329.10	42.90	15.0%		
95 100		214 75	345.55	40.10	15.0%		
100		314.75	302.00	47.20	15.0%		
105		329.05	37 0.43	49.40	15.0%		
110		343.35	394.90	51.55	15.0%		
July-	Dec 2013		Jan - 、	June 2014	L .		
Metered Custon	ner Charges		Metered Custo	mer Charg	ges		
Meter Size			Meter Size	-			
3/4"	\$28.75 / month		3/4"	\$33.00	/ month		
1"	28.75 / month		1"	33.00	/ month		
1 1/2"	28.75 / month		1 1/2"	33.00	/ month		
2"	28.75 / month		2"	33.00	/ month		
3"	54.00 / month		3"	62.00	/ month		
4"	89.95 / month		4"	103.30	/ month		
6"	179.70 / month		6"	206.30	/ month		
Consumption			Consumption	<b>A</b> -			
Uniform Rate	\$2.86 / CCF		Uniform Rate	\$3.29	/ CCF		

City of Woodland Water Utility Commercial Bill Comparison Proposed FY 2015 Rates					
		Present	Proposed	Differ	ence
Monthly Use (C	CF)	Rates	Rates	\$	%
1" Metered Cu	istomer				
0		\$33.00	\$38.75	\$5.75	17.4%
5		49.45	58.35	8.90	18.0%
10		65.90	77.95	12.05	18.3%
15		82.35	97.55	15.20	18.5%
20		98.80	117.15	18.35	18.6%
25		115.25	136.75	21.50	18.7%
30		131.70	156.35	24.65	18.7%
35		148.15	175.95	27.80	18.8%
40		164.60	195.55	30.95	18.8%
45		181.05	215.15	34.10	18.8%
50		197.50	234.75	37.25	18.9%
55		213.95	254.35	40.40	18.9%
60		230.40	273.95	43.55	18.9%
65		246 85	293 55	46 70	18.9%
70		263.30	313.15	49.85	18.9%
75		279.75	332.75	53.00	18.9%
80		296.20	352 35	56 15	19.0%
85		312.65	371.95	59 30	19.0%
90		329.10	301 55	62.45	19.0%
95		345 55	411 15	65 60	19.0%
100		362.00	430.75	68 75	10.0%
105		378.45	450.75	71 00	10.0%
110		394.90	469.95	75.05	19.0%
PRESE	NI KAIES		PRESE	NI KAIE	<u>&gt;</u>
Motor Sizo	ier Granges		Motor Sizo	mer Unarg	62
	\$22.00 / month			¢20 75	/ month
ی/4 1"	933.00 / Month		3/4 1"	900.10 20 75	/ month
ן 1 1/סיי	33.00 / Month		ו 1 1/0"	30.13 20 75	/ month
I I/∠ O"	33.00 / Month		I I/∠ 0"	30.13 20 75	/ month
∠ 2"	55.00 / 11101111		∠ 2"	30.13 72 00	/ month
ວ ⊿"	02.00 / 1101111		с И"	12.0U	/ month
4 6"	206.30 / month		4 6"	242.20	/ month
Consumption			Consumption		
Uniform Rate	\$3.29 / CCF		Uniform Rate	\$3.92	/ CCF

City of Woodland Water Utility Commercial Bill Comparison Proposed FY 2016 Rates					
		Present	Proposed	Differ	ence
Monthly Use (C	CF)	Rates	Rates	\$	%
1" Metered Cu	stomer				
0		\$38.75	\$45.25	\$6.50	16.8%
5		58.35	68.55	10.20	17.5%
10		77.95	91.85	13.90	17.8%
15		97.55	115.15	17.60	18.0%
20		117.15	138.45	21.30	18.2%
25		136.75	161.75	25.00	18.3%
30		156.35	185.05	28.70	18.4%
35		175.95	208.35	32.40	18.4%
40		195.55	231.65	36.10	18.5%
45		215.15	254.95	39.80	18.5%
50		234.75	278.25	43.50	18.5%
55		254.35	301.55	47.20	18.6%
60		273.95	324.85	50.90	18.6%
65		293.55	348.15	54.60	18.6%
70		313 15	371 45	58 30	18.6%
75		332 75	394 75	62.00	18.6%
80		352 35	418.05	65 70	18.6%
85		371.95	441 35	69.70	18.7%
90		391 55	464 65	73 10	18.7%
95		411 15	487.05	76.80	18.7%
100		411.15	511 25	80.50	18.7%
105		450.75	534 55	8/ 20	18.7%
110		469.95	557.85	87.90	18.7%
PRESENT RATES			PRESENT RATES		S
Notor Since	ier Unarges		Intered Custon	mer Charg	jes
				<b>Ф</b> 45 об	1
3/4"	\$38.75 / month		3/4"	\$45.25	/ month
1"	38.75 / MONIN		1" 4.4./0"	45.25	
1 1/2"	38.75 / MONTH		1 1/2"	45.25	
2"	38.75 / month		2"	45.25	/ month
3" 4"			3" 4"	85.10	
4" 6"	121.30 / month		4" 6"	141.60	
0	242.20 / month		0	282.80	/ month
Consumption			Consumption		
	A /				

	Ci	ty of Woodland	k				
Institutional Bill Comparison							
Present FY 2012 F	lates - Pro	posed January	2013 Rate Imp	olementati	on		
		Procont	Bronocod	Difforono	•		
Monthly Use (CCF)		Rates	Rates	S S S S S S S S S S S S S S S S S S S	<u>e</u> %		
		Hatoo	natoo	¥	/0		
2" Metered Customer							
0		\$24.00	\$28.75	\$4.75	19.8%		
1		26.35	31.61	5.26	20.0%		
2		28.70	34.47	5.77	20.1%		
3		31.05	37.33	6.28	20.2%		
4		33.40	40.19	6.79	20.3%		
5		35.75	43.05	7.30	20.4%		
6		38.10	45.91	7.81	20.5%		
7		40.45	48.77	8.32	20.6%		
8		42.80	51.63	8.83	20.6%		
9		45.15	54.49	9.34	20.7%		
10		47.50	57.35	9.85	20.7%		
11		49.85	60.21	10.36	20.8%		
12		52.20	63.07	10.87	20.8%		
13		54.55	65.93	11.38	20.9%		
14		56.90	68.79	11.89	20.9%		
16		61.60	74.51	12.91	21.0%		
18		66.30	80.23	13.93	21.0%		
20		71.00	85.95	14.95	21.1%		
25		82.75	100.25	17.50	21.1%		
30		94.50	114.55	20.05	21.2%		
35		106.25	128.85	22.60	21.3%		
40		118.00	143.15	25.15	21.3%		
45		129.75	157.45	27.70	21.3%		
50		141.50	171.75	30.25	21.4%		
	40						
PRESENT FY 20	13			SED Jan 2	013		
<u>Meter Size</u>	) / month		<u>Ivieter Size</u>	¢00.75	/ ma a math		
3/4 \$24.00	) / month		3/4	\$28.75 00.75	/ month		
1 24.00			1 1/0"	28.75	/ month		
1 1/2" 24.00			1 1/2"	28.75	/ month		
2 24.00			2" 2"	20.15			
3 45.10			3" 4"	54.00			
4 /5.10	/month		4" 0"	89.95			
ь <sup></sup> 150.00	/ month		6"	179.70	/ month		
Consumption			Consumption				
Uniform Rate \$2.35	5 / CCF		Uniform Rate	\$2.86	/ CCF		

City of Woodland Water Utility Institutional Bill Comparison Proposed FY 2014 Rates						
		Present	Proposed	Differ	ence	
Monthly Use (C	CF)	Rates	Rates	\$	%	
2" Metered Cu	istomer					
0		\$28.75	\$33.00	\$4.25	14.8%	
25		100.25	115.25	15.00	15.0%	
50		171.75	197.50	25.75	15.0%	
75		243.25	279.75	36.50	15.0%	
100		314.75	362.00	47.25	15.0%	
125		386.25	444.25	58.00	15.0%	
150		457.75	526.50	68.75	15.0%	
175		529.25	608.75	79.50	15.0%	
200		600.75	691.00	90.25	15.0%	
225		672.25	773.25	101.00	15.0%	
250		743.75	855.50	111.75	15.0%	
275		815.25	937.75	122.50	15.0%	
300		886.75	1,020.00	133.25	15.0%	
325		958 25	1 102 25	144 00	15.0%	
350		1.029.75	1,184.50	154.75	15.0%	
375		1,101.25	1,266.75	165.50	15.0%	
400		1 172 75	1,349,00	176 25	15.0%	
425		1 244 25	1 431 25	187.00	15.0%	
450		1 315 75	1,401.20	197.75	15.0%	
475		1 387 25	1,595,75	208 50	15.0%	
500		1,007.20	1,000.70	200.00	15.0%	
525		1,400.75	1,070.00	219.20	15.0%	
550		1,000.20	1,700.23	230.00	15.0%	
550		1,001.75	1,042.30	240.75	13.076	
July-	Dec 2013		Jan	June 2014		
Metered Custon	ner Charges		Metered Customer Charges		les	
Meter Size			Meter Size			
3/4"	\$28.75 / month		3/4"	\$33.00	/ month	
1"	28.75 / month		1"	33.00	/ month	
1 1/2"	28.75 / month		1 1/2"	33.00	/ month	
2"	28.75 / month		2"	33.00	/ month	
3"	54.00 / month		3"	62.00	/ month	
4"	89.95 / month		4"	103.30	/ month	
6"	179.70 / month		6"	206.30	/ month	
Consumption	•		Consumption	• •		
Uniform Rate	\$2.86 / CCF		Uniform Rate	\$3.29	/ CCF	

City of Woodland Water Utility Institutional Bill Comparison Proposed FY 2015 Rates						
		Present	Proposed	Differ	ence	
Monthly Use (C	CF)	Rates	Rates	\$	%	
2" Metered Cu	stomer					
0		\$33.00	\$38.75	\$5.75	17.4%	
25		115.25	136.75	21.50	18.7%	
50		197.50	234.75	37.25	18.9%	
75		279.75	332.75	53.00	18.9%	
100		362.00	430.75	68.75	19.0%	
125		444.25	528.75	84.50	19.0%	
150		526.50	626.75	100.25	19.0%	
175		608.75	724.75	116.00	19.1%	
200		691.00	822.75	131.75	19.1%	
225		773.25	920.75	147.50	19.1%	
250		855.50	1,018.75	163.25	19.1%	
275		937.75	1,116.75	179.00	19.1%	
300		1,020.00	1,214.75	194.75	19.1%	
325		1,102.25	1,312.75	210.50	19.1%	
350		1,184.50	1,410.75	226.25	19.1%	
375		1,266.75	1,508.75	242.00	19.1%	
400		1,349.00	1,606.75	257.75	19.1%	
425		1,431.25	1,704.75	273.50	19.1%	
450		1,513.50	1,802.75	289.25	19.1%	
475		1,595.75	1,900.75	305.00	19.1%	
500		1,678.00	1,998.75	320.75	19.1%	
525		1,760.25	2,096.75	336.50	19.1%	
550		1,842.50	2,194.75	352.25	19.1%	
PRESE	NI KAIES		PRESE	NI KAIE	3	
Metered Customer Charges			<u>Netered Custo</u>	mer Char <u>c</u>	<u>jes</u>	
	\$22.00 / manth			¢20.75	month	
J/4 1"	933.00 / Month		3/4 1"	φ30.13 20 7E	/ month	
ו 1 1/0"	33.00 / month		ו 1 1/0"	30.13 32 75	/ month	
1 1/Z 0"	33.00 / 111011111 33.00 / month		i 1/∠ 0"	30.13 20 7E	/ month	
∠ 2"	55.00 / Month		∠ 3"	30.13 72 20	/ month	
ა ⊿"	103.00 / month		3 //"	121 20	/ month	
6"	206.30 / month		6"	242.20	/ month	
Consumption			Consumption			
Uniform Rate	\$3.29 / CCF		Uniform Rate	\$3.92	/ CCF	

City of Woodland Water Utility Institutional Bill Comparison Proposed FY 2016 Rates						
		Present	Proposed	Differ	ence	
Monthly Use (C	CCF)	Rates	Rates	\$	%	
2" Metered Cu	ustomer					
0		\$38.75	\$45.25	\$6.50	16.8%	
25		136.75	161.75	25.00	18.3%	
50		234.75	278.25	43.50	18.5%	
75		332.75	394.75	62.00	18.6%	
100		430,75	511.25	80.50	18.7%	
125		528.75	627.75	99.00	18.7%	
150		626.75	744.25	117.50	18.7%	
175		724.75	860.75	136.00	18.8%	
200		822.75	977.25	154.50	18.8%	
225		920.75	1.093.75	173.00	18.8%	
250		1.018.75	1.210.25	191.50	18.8%	
275		1,116.75	1.326.75	210.00	18.8%	
300		1.214.75	1,443.25	228.50	18.8%	
325		1 312 75	1 559 75	247.00	18.8%	
350		1 410 75	1,676,25	265.50	18.8%	
375		1,508,75	1 792 75	284.00	18.8%	
400		1,606,75	1 909 25	302 50	18.8%	
400		1 704 75	2 025 75	321.00	18.8%	
450		1,704.75	2,020.75	339 50	18.8%	
430		1,002.75	2,142.25	358.00	18.8%	
500		1,900.75	2,230.75	376 50	18.8%	
525		2 006 75	2,373.23	305.00	18.8%	
550		2,090.75	2,491.75	<i>1</i> 13 50	18.8%	
550		2,194.75	2,000.23	413.30	10.070	
PRESE	NT RATES		PRESE		S	
Metered Custon	ner Charges		Metered Custo	mer Charg	les	
Meter Size			Meter Size			
3/4"	\$38.75 / month		3/4"	\$45.25	/ month	
1"	38.75 / month		1"	45.25	/ month	
1 1/2"	38.75 / month		1 1/2"	45.25	/ month	
2"	38.75 / month		2"	45.25	/ month	
3"	72.80 / month		3"	85.10	/ month	
4"	121.30 / month		4"	141.60	/ month	
6"	242.20 / month		6"	282.80	/ month	
Consumption			Consumption			
Uniform Rate	\$3.92 / CCF		Uniform Rate	\$4.66	/ CCF	

	Ci	ty of Woodland	ł		
	Indust	water Utility	rison		
Present F	( 2012 Rates - Pro	posed January	2013 Rate Im	olementati	on
		<b>-</b>	- ·	D://	
Manthly Llas (C)		Present	Proposed	Differenc	e
wonthly Use (CC	<i>уг)</i>	Rates	Rates	\$	70
2" Metered Cus	tomer				
0		\$24.00	\$28.75	\$4.75	19.8%
1		26.35	31.61	5.26	20.0%
2		28.70	34.47	5.77	20.1%
3		31.05	37.33	6.28	20.2%
4		33.40	40.19	6.79	20.3%
5		35.75	43.05	7.30	20.4%
6		38.10	45.91	7.81	20.5%
7		40.45	48.77	8.32	20.6%
8		42.80	51.63	8.83	20.6%
9		45.15	54.49	9.34	20.7%
10		47.50	57.35	9.85	20.7%
11		49.85	60.21	10.36	20.8%
12		52.20	63.07	10.87	20.8%
13		54.55	65.93	11.38	20.9%
14		56.90	68.79	11.89	20.9%
16		61.60	74.51	12.91	21.0%
18		66.30	80.23	13.93	21.0%
20		71.00	85.95	14.95	21.1%
25		82.75	100.25	17.50	21.1%
30		94.50	114.55	20.05	21.2%
35		106.25	128.85	22.60	21.3%
40		118.00	143.15	25.15	21.3%
45		129.75	157.45	27.70	21.3%
50		141.50	171.75	30.25	21.4%
PRESEN	T FY 2013		PROPOS	SED Jan 2	013
<u>Meter Size</u>			<u>Meter Size</u>		
3/4"	\$24.00 / month		3/4"	\$28.75	/ month
1"	24.00 / month		1"	28.75	/ month
1 1/2"	24.00 / month		1 1/2"	28.75	/ month
2"	24.00 / month		2"	28.75	/ month
3"	45.10 / month		3"	54.00	/ month
4"	75.10 / month		4"	89.95	/ month
6"	150.00 / month		6"	179.70	/ month
Consumption			Consumption		
Uniform Rate	\$2.35 / CCF		Uniform Rate	\$2.86	/ CCF

City of Woodland Water Utility Industrial Bill Comparison Proposed FY 2014 Rates						
		Present	Proposed	Differ	ence	
Monthly Use (C	CF)	Rates	Rates	\$	%	
2" Metered Cu	istomer					
0		\$28.75	\$33.00	\$4.25	14.8%	
10		57.35	65.90	8.55	14.9%	
20		85.95	98.80	12.85	15.0%	
30		114.55	131.70	17.15	15.0%	
40		143.15	164.60	21.45	15.0%	
50		171.75	197.50	25.75	15.0%	
60		200.35	230.40	30.05	15.0%	
70		228.95	263.30	34.35	15.0%	
80		257.55	296.20	38.65	15.0%	
90		286 15	329.10	42.95	15.0%	
100		314 75	362.00	47 25	15.0%	
110		343 35	394 90	51 55	15.0%	
120		371 95	427.80	55.85	15.0%	
120		400.55	460.70	60.00	15.0%	
140		400.00	400.70	64.45	15.0%	
140		429.13	493.00	69.75	15.0%	
100		406.25	520.50	72.05	15.0%	
100		400.33	509.40	73.00	15.0%	
170		514.95	592.30	11.30	15.0%	
180		543.55	625.20	81.65	15.0%	
190		572.15	658.10	85.95	15.0%	
200		600.75	691.00	90.25	15.0%	
210		629.35	723.90	94.55	15.0%	
220		657.95	756.80	98.85	15.0%	
Julv-	Dec 2013		Jan	June 2014	L	
Metered Custon	ner Charges		Metered Custo	mer Charc	jes	
Meter Size			Meter Size			
3/4"	\$28.75 / month		3/4"	\$33.00	/ month	
1"	28.75 / month		1"	33.00	/ month	
1 1/2"	28.75 / month		1 1/2"	33.00	/ month	
2"	28.75 / month		2"	33.00	/ month	
3"	54.00 / month		- 3"	62.00	/ month	
4"	89.95 / month		4"	103.30	/ month	
6"	179.70 / month		6"	206.30	/ month	
Consumption			Consumption			
Uniform Rate	\$2.86 / CCF		Uniform Rate	\$3.29	/ CCF	

City of Woodland Water Utility Industrial Bill Comparison Proposed FY 2015 Rates						
		Present	Proposed	Differe	ence	
Monthly Use (C	CF)	Rates	Rates	\$	%	
2" Metered Cu	stomer					
0		\$33.00	\$38.75	\$5.75	17.4%	
10		65.90	77.95	12.05	18.3%	
20		98.80	117.15	18.35	18.6%	
30		131.70	156.35	24.65	18.7%	
40		164.60	195.55	30.95	18.8%	
50		197.50	234.75	37.25	18.9%	
60		230 40	273 95	43.55	18.9%	
70		263.30	313 15	49.85	18.9%	
80		296.20	352 35	56 15	19.0%	
90		329.10	391 55	62 45	19.0%	
100		362.00	430 75	68 75	19.0%	
110		394.90	469.95	75.05	19.0%	
120		127 80	509.15	81 35	10.0%	
120		460.70	549.75	01.00	10.00/	
130		400.70	040.00 507.55	07.00	19.0%	
140		493.60	007.00 000.75	93.95	19.0%	
150		526.50	020.75	100.25	19.0%	
160		559.40	665.95	106.55	19.0%	
170		592.30	705.15	112.85	19.1%	
180		625.20	744.35	119.15	19.1%	
190		658.10	783.55	125.45	19.1%	
200		691.00	822.75	131.75	19.1%	
210		723.90	861.95	138.05	19.1%	
220		756.80	901.15	144.35	19.1%	
DDESE			DDESE		\$	
Metered Custor	her Charges		Metered Custo	mer Charo	es .	
Meter Size	ion onlargoo		Meter Size	nor onarg	<u></u>	
3/4"	\$33.00 / month		3/4"	\$38 75	/ month	
1"	33.00 / month		1"	38 75	/ month	
י 1 1/2"	33.00 / month		י 1 1/2"	38 75	/ month	
1 1/Z O"	33.00 / month		1 1/Z 2"	30.75	/ month	
∠ 2"	62.00 / month		∠ 2"	30.13	/ month	
ວ ⊿"	102.00 / 111011111		с Л"	121.00	/ month	
4 6"	206.30 / month		4 6"	242.20	/ month	
Consumption			Consumption			
Uniform Rate	\$3.29 / CCF		Uniform Rate	\$3.92	/ CCF	

City of Woodland Water Utility Industrial Bill Comparison Proposed FY 2016 Rates						
		Present	Proposed	Differ	ence	
Monthly Use (C	CF)	Rates	Rates	\$	%	
2" Metered Cu	stomer					
0		\$38.75	\$45.25	\$6.50	16.8%	
10		77.95	91.85	13.90	17.8%	
20		117.15	138.45	21.30	18.2%	
30		156.35	185.05	28.70	18.4%	
40		195.55	231.65	36.10	18.5%	
50		234.75	278.25	43.50	18.5%	
60		273.95	324.85	50.90	18.6%	
70		313.15	371.45	58.30	18.6%	
80		352.35	418.05	65.70	18.6%	
90		391.55	464.65	73.10	18.7%	
100		430.75	511.25	80.50	18.7%	
110		469.95	557.85	87.90	18.7%	
120		509.15	604.45	95.30	18.7%	
130		548.35	651.05	102.70	18.7%	
140		587.55	697.65	110.10	18.7%	
150		626.75	744.25	117.50	18.7%	
160		665.95	790.85	124.90	18.8%	
170		705 15	837 45	132 30	18.8%	
180		744.35	884.05	139 70	18.8%	
190		783 55	930.65	147 10	18.8%	
200		822 75	977 25	154 50	18.8%	
200		861.95	1 023 85	161.00	18.8%	
220		901.15	1,070.45	169.30	18.8%	
DDESE			DDESE		e	
Metered Custom	er Charges		Metered Customer Charges		les	
Meter Size	ier ondrgoo		Meter Size	Onarg	<u></u>	
	\$38.75 / month			\$45.25	/ month	
0/- 1"	38 75 / month		1"	45 25	/ month	
1 1/2"	38.75 / month		1 1/2"	45 25	/ month	
2"	38 75 / month		2"	45 25	/ month	
<u>~</u> 3"	72 80 / month		- 3"	85 10	/ month	
۵ 4"	121.30 / month		4"	141 60	/ month	
6"	242.20 / month		6"	282.80	/ month	
Consumption			Consumption			
Uniform Rate	\$3.92 / CCF		Uniform Rate	\$4.66	/ CCF	

Present	Ci Large U FY 2012 Rates - Pro	ty of Woodlan Water Utility ser Bill Comp posed January	d arison v 2013 Rate In	nnlementatio	n	
11000111			2010 Rate In			
Monthly Llos (C	·CE)	Present	Proposed	Difference	9/	
Monthly Use (C	<u>сг)</u>	Rates	Rales	φ	70	
4" Metered Cu	stomer					
0		\$75.10	\$89.95	\$14.85	19.8%	
1,000		2,375.10	2,859.95	484.85	20.4%	
2,000		4,675.10	5,629.95	954.85	20.4%	
3,000		6,975.10	8,399.95	1,424.85	20.4%	
4,000		9,275.10	11,169.95	1,894.85	20.4%	
5,000		11,575.10	13,939.95	2,364.85	20.4%	
6,000		13,875.10	16,709.95	2,834.85	20.4%	
7,000		16,175.10	19,479.95	3,304.85	20.4%	
7,500		17,325.10	20,864.95	3,539.85	20.4%	
8,100		18,705.10	22,526.95	3,821.85	20.4%	
8,500		19,625.10	23,634.95	4,009.85	20.4%	
8,800		20,315.10	24,465.95	4,150.85	20.4%	
9,000		20,775.10	25,019.95	4,244.85	20.4%	
9,500		21,925.10	26,404.95	4,479.85	20.4%	
10,000		23,075.10	27,789.95	4,714.85	20.4%	
10,500		24,225.10	29,174.95	4,949.85	20.4%	
11,000		25,375.10	30,559.95	5,184.85	20.4%	
11,500		26,525.10	31,944.95	5,419.85	20.4%	
12,000		27,675.10	33,329.95	5,654.85	20.4%	
12,500		28,825.10	34,714.95	5,889.85	20.4%	
13,000		29,975.10	36,099.95	6,124.85	20.4%	
13,500		31,125.10	37,484.95	6,359.85	20.4%	
14,000		32,275.10	38,869.95	6,594.85	20.4%	
DDESEN	UT EV 2012		PROP	SED Ion 20	10	
Motor Sizo	11112013		Motor Sizo		15	
<u>1VIELEI SIZE</u> 3/A"	\$24.00 / month		2/1"	¢00 75	/ month	
0/ <del>4</del> 1"	$\varphi \simeq +.00$ / month 24.00 / month		0/4 1"	ψ20.73 28 75	/ month	
1 1/2"	24.00 / month		ו 1 1/ס"	20.13	/ month	
ו I/∠ ס"	24.00 / month		I 1/∠ O"	20.13 20 7E	/ month	
∠ 2"	24.00 / 111011(1) 45.10 / month		∠ 2"	20.13	/ month	
3 /"	40.10 / 11011(1) 75.10 / month		3 /"	04.00 00.05	/ month	
4 6"	150.00 / month		4 6"	69.95 179.70	/ month	
Consumption			Consumption			
Uniform Rate	\$2.30 / CCF		Uniform Rate	\$2.77	/ CCF	
City of Woodland Water Utility Large User Bill Comparison Proposed FY 2014 Rates						
-------------------------------------------------------------------------------------------	-----------------	------------------	-----------------------------	-----------------	----------	--
Monthly Use (C	CF)	Present Rates	Proposed Rates	Differer \$	nce %	
4" Metered Cu	ustomer					
0		\$89.95	\$103 30	\$13 35	14.8%	
1 000		2 859 95	3 343 30	483.35	16.9%	
2,000		5,620,05	6 583 30	953 35	16.0%	
2,000		8 300 05	0,303.30	1 123 35	16.9%	
3,000		11 160 05	9,023.30 13.063.30	1,423.33	17.0%	
5,000		13 030 05	16 303 30	7,095.55	17.0%	
5,000		16,959.95	10,505.50	2,303.33	17.0%	
7,000		10,709.95	19,043.30	2,000.00	17.0%	
7,000		19,479.90	22,703.30	3,303.30	17.0%	
7,500		20,004.90	24,403.30	3,000.00	17.0%	
0,100		22,520.95	20,347.30	3,020.35	17.0%	
0,000		23,034.95	27,043.30	4,000.35	17.0%	
0,000		24,400.90	20,010.30	4,149.30	17.0%	
9,000		25,019.95	29,263.30	4,243.35	17.0%	
9,500		26,404.95	30,883.30	4,478.35	17.0%	
10,000		27,789.95	32,503.30	4,713.35	17.0%	
10,500		29,174.95	34,123.30	4,948.35	17.0%	
11,000		30,559.95	35,743.30	5,183.35	17.0%	
11,500		31,944.95	37,363.30	5,418.35	17.0%	
12,000		33,329.95	38,983.30	5,653.35	17.0%	
12,500		34,714.95	40,603.30	5,888.35	17.0%	
13,000		36,099.95	42,223.30	6,123.35	17.0%	
13,500		37,484.95	43,843.30	6,358.35	17.0%	
14,000		38,869.95	45,463.30	6,593.35	17.0%	
lub/_	Doc 2013		lan -	luno 2014		
Metered Custor	ner Charges		Metered Custor	mar Charges		
Meter Size	nor Ondrges		Meter Size	ner onarges		
2/A"	\$28.75 / month		3///"	<b>\$</b> 33 UU	/ month	
	28 75 / month		1"	400.00 33.00	/ month	
י 1 1/2"	20.75 / month		י 1 1/2"	33.00	/ month	
י יו ר	20.75 / month		2"	33.00	/ month	
۲ ۲	54.00 / month		∠ 3"	62 00	/ month	
л"	80.05 / month		J ∕\"	102.00	/ month	
4 6"	179.70 / month		- 6"	206.30	/ month	
Consumption Uniform Rate	\$2.77 / CCF		Consumption Uniform Rate	\$3.24	/ CCF	

City of Woodland Water Utility Large User Bill Comparison Proposed FY 2015 Rates						
Monthly Use (	CCF)	Present Rates	Rates	Differei \$	nce %	
4" Metered C	ustomer					
0		\$103.30	\$121.30	\$18.00	17 4%	
1.000		3.343.30	3.921.30	578.00	17.3%	
2 000		6 583 30	7 721 30	1 138 00	17.3%	
3,000		9 823 30	11 521 30	1,698,00	17.3%	
4 000		13 063 30	15 321 30	2 258 00	17.3%	
5,000		16 303 30	10,021.00	2,200.00	17.3%	
5,000		10,505.50	22 021 20	2,010.00	17.3%	
7,000		19,040.00	22,921.30	3,378.00	17.3%	
7,000		22,703.30	20,721.30	3,936.00	17.3%	
7,500		24,403.30	20,021.30	4,210.00	17.3%	
0,100 8,500		20,347.30	30,901.30	4,554.00	17.3%	
8,500		27,643.30	32,421.30	4,778.00	17.3%	
8,800		28,615.30	33,561.30	4,946.00	17.3%	
9,000		29,263.30	34,321.30	5,058.00	17.3%	
9,500		30,883.30	36,221.30	5,338.00	17.3%	
10,000		32,503.30	38,121.30	5,618.00	17.3%	
10,500		34,123.30	40,021.30	5,898.00	17.3%	
11,000		35,743.30	41,921.30	6,178.00	17.3%	
11,500		37,363.30	43,821.30	6,458.00	17.3%	
12,000		38,983.30	45,721.30	6,738.00	17.3%	
12,500		40,603.30	47,621.30	7,018.00	17.3%	
13,000		42,223.30	49,521.30	7,298.00	17.3%	
13,500		43,843.30	51,421.30	7,578.00	17.3%	
14,000		45,463.30	53,321.30	7,858.00	17.3%	
PRESE			PRES	ENI RAIES		
Metered Custor	<u>mer Charges</u>		Metered Custol	mer Charges		
Ivieter Size	<b>\$00.00</b> (		Meter Size	<b>*</b> ~~ <b>7</b> 5	/	
3/4"	\$33.00 / month		3/4"	\$38.75		
1"	33.00 / month		1"	38.75	month	
1 1/2"	33.00 / month		1 1/2"	38.75	month	
2"	33.00 / month		2"	38.75	/ month	
3"	62.00 / month		3"	72.80	/ month	
4"	103.30 / month		4"	121.30	/ month	
6"	206.30 / month		6"	242.20	/ month	
Consumption			Consumption			
Uniform Rate	\$3.24 / CCF		Uniform Rate	\$3.80	/ CCF	

City of Woodland Water Utility Large User Bill Comparison						
	Propo	sed FY 2016	Rates			
		Duccout	Dueuseed	Differen		
Monthly Use ((	CCF)	Rates	Rates	Differer \$	1ce %	
	/			•		
4" Metered Cu	ustomer					
0		\$121.30	\$141.60	20.30	16.7%	
1,000		3,921.30	4,591.60	670.30	17.1%	
2,000		7,721.30	9,041.60	1,320.30	17.1%	
3,000		11,521.30	13,491.60	1,970.30	17.1%	
4,000		15,321.30	17,941.60	2,620.30	17.1%	
5,000		19,121.30	22,391.60	3,270.30	17.1%	
6,000		22,921.30	26,841.60	3,920.30	17.1%	
7,000		26,721.30	31,291.60	4,570.30	17.1%	
7,500		28.621.30	33,516,60	4,895,30	17.1%	
8,100		30,901,30	36,186,60	5,285,30	17.1%	
8,500		32,421,30	37.966.60	5,545,30	17.1%	
8,800		33,561,30	39.301.60	5,740,30	17.1%	
9.000		34.321.30	40.191.60	5.870.30	17.1%	
9,500		36 221 30	42 416 60	6 195 30	17 1%	
10,000		38 121 30	44 641 60	6 520 30	17.1%	
10,500		40 021 30	46 866 60	6 845 30	17.1%	
11,000		40,021.00	40,000.00	7 170 30	17.1%	
11,000		43 821 30	51 316 60	7,170.30	17.1%	
12,000		45,021.50	53 541 60	7,495.50	17.1%	
12,000		43,721.30	55 766 60	8 145 30	17.1%	
12,500		47,021.30	57 001 60	0,140.00 9 470 20	17.1%	
13,000		49,521.50	57,991.00	0,470.30 9 705 20	17.170	
13,500		51,421.30	62 441 60	0,795.30	17.170	
14,000		55,521.50	02,441.00	9,120.30	17.170	
PRESE			PRES	ENT RATES		
Metered Custor	ner Charges		Metered Custor	mer Charges		
Meter Size	<u></u>		Meter Size	<u></u>		
3/4"	\$38.75 / month		3/4"	\$45.25	month	
1"	38 75 / month		1"	45 25	/ month	
1 1/2"	38.75 / month		1 1/2"	45 25	/ month	
2"	38 75 / month		2"	45 25	/ month	
<u>-</u> <u>-</u> 3"	72 80 / month		-3"	85 10	/ month	
۵ 4"	121.30 / month		۵ 4	141 60	/ month	
6"	242.20 / month		6"	282.80	<sup>/</sup> month	
Consumption			Consumption			
Uniform Rate	\$3.80 / CCF		Uniform Rate	\$4.45	CCF	

City of Woodland Water Utility Landscape Bill Comparison						
Present FY 2012 Rates - Proposed January 2013 Rate Implementation						
		Present	Proposed	Difference	à	
Monthly Use (C	CF)	Rates	Rates	\$	%	
2" Metered Customer						
0		\$24.00	\$28.75	\$4.75	19.8%	
25		94.00	110.00	16.00	17.0%	
50		164.00	191.25	27.25	16.6%	
55		178.00	207.50	29.50	16.6%	
60		192.00	223.75	31.75	16.5%	
65		206.00	240.00	34.00	16.5%	
70		220.00	256.25	36.25	16.5%	
75		234.00	272.50	38.50	16.5%	
85		262.00	305.00	43.00	16.4%	
95		290.00	337.50	47.50	16.4%	
96		292.80	340.75	47.95	16.4%	
97		295.60	344.00	48.40	16.4%	
98		298.40	347.25	48.85	16.4%	
99		301.20	350.50	49.30	16.4%	
100		304.00	353.75	49.75	16.4%	
125		374.00	435.00	61.00	16.3%	
130		388.00	451.25	63.25	16.3%	
135		402.00	467.50	65.50	16.3%	
138		410.40	477.25	66.85	16.3%	
140		416.00	483.75	67.75	16.3%	
150		444.00	516.25	72.25	16.3%	
160		472.00	548.75	76.75	16.3%	
170		500.00	581.25	81.25	16.3%	
180		528.00	613.75	85.75	16.2%	
	NT FY 2013		PROPOS	OSED Jan 2013		
Meter Size			Meter Size			
3/4"	\$24.00 / month		3/4"	\$28 75	/ month	
1"	24.00 / month		1"	28 75	/ month	
1 1/2"	24.00 / month		1 1/2"	28 75	/ month	
2"	24.00 / month		2"	28.75	/ month	
_ 3"	45.10 / month		- 3"	54.00	/ month	
4"	75.10 / month		4"	89,95	/ month	
6"	150.00 / month		6"	179.70	/ month	
Consumption			Consumption			
Uniform Rate	\$2.80 / CCF		Uniform Rate	\$3.25	/ CCF	

City of Woodland Water Utility Landscape Bill Comparison Proposed FY 2014 Rates						
Monthly Use (	CCF)	Present Rates	Proposed Rates	Differ \$	ence %	
2" Metered C	ustomer					
0		\$28.75	\$33.00	\$4.25	14.8%	
25		110.00	125.75	15.75	14.3%	
50		191.25	218.50	27.25	14.2%	
55		207.50	237.05	29.55	14.2%	
60		223.75	255.60	31.85	14.2%	
65		240.00	274.15	34.15	14.2%	
70		256.25	292.70	36.45	14.2%	
75		272.50	311.25	38.75	14.2%	
85		305.00	348.35	43.35	14.2%	
95		337.50	385.45	47.95	14.2%	
96		340.75	389.16	48.41	14.2%	
97		344.00	392.87	48.87	14.2%	
98		347.25	396.58	49.33	14.2%	
99		350.50	400.29	49.79	14.2%	
100		353.75	404.00	50.25	14.2%	
125		435.00	496.75	61.75	14.2%	
130		451.25	515.30	64.05	14.2%	
135		467.50	533.85	66.35	14.2%	
138		477.25	544.98	67.73	14.2%	
140		483.75	552.40	68.65	14.2%	
150		516.25	589.50	73.25	14.2%	
160		548.75	626.60	77.85	14.2%	
170		581.25	663.70	82.45	14.2%	
180		613.75	700.80	87.05	14.2%	
lulv-	Dec 2013		.lan -	June 2014		
Metered Custor	ner Charges		Metered Customer Charges		ies	
Meter Size	<u> </u>		Meter Size		<u></u>	
3/4"	\$28.75 / month		3/4"	\$33.00	/ month	
1"	28.75 / month		1"	33.00	/ month	
1 1/2"	28.75 / month		1 1/2"	33.00	/ month	
2"	28.75 / month		2"	33.00	/ month	
3"	54.00 / month			62.00	/ month	
4"	89.95 / month		4"	103.30	/ month	
6"	179.70 / month		6"	206.30	/ month	
Consumption	•••		Consumption			
Uniform Rate	\$3.25 / CCF		Uniform Rate	\$3.71	/ CCF	

City of Woodland							
Water Utility Landscape Bill Comparison							
Proposed FY 2015 Rates							
		_					
Manthly Llos (C		Present	Proposed	Differe	ence		
wonthly Use (C	, <b>с</b> г)	Rates	Rates	Þ	<u> 70</u>		
2" Metered Cu	istomer						
0		\$33.00	\$38.75	\$5.75	17.4%		
25		125.75	150.50	24.75	19.7%		
50		218.50	262.25	43.75	20.0%		
55		237.05	284.60	47.55	20.1%		
60		255.60	306.95	51.35	20.1%		
65		274.15	329.30	55.15	20.1%		
70		292.70	351.65	58.95	20.1%		
75		311.25	374.00	62.75	20.2%		
85		348.35	418.70	70.35	20.2%		
95		385.45	463.40	77.95	20.2%		
96		389.16	467.87	78.71	20.2%		
97		392.87	472.34	79.47	20.2%		
98		396.58	476.81	80.23	20.2%		
99		400.29	481.28	80.99	20.2%		
100		404.00	485.75	81.75	20.2%		
125		496.75	597.50	100.75	20.3%		
130		515.30	619.85	104.55	20.3%		
135		533.85	642.20	108.35	20.3%		
138		544.98	655.61	110.63	20.3%		
140		552.40	664.55	112.15	20.3%		
150		589.50	709.25	119.75	20.3%		
160		626.60	753.95	127.35	20.3%		
170		663.70	798.65	134.95	20.3%		
180		700.80	843.35	142.55	20.3%		
PRESE	NT RATES		PRESE		S		
Metered Custon	ner Charges		Metered Customer Charges		es		
Meter Size	-		Meter Size	-			
3/4"	\$33.00 / month		3/4"	\$38.75	/ month		
1"	33.00 / month		1"	38.75	/ month		
1 1/2"	33.00 / month		1 1/2"	38.75	/ month		
2"	33.00 / month		2"	38.75	/ month		
3"	62.00 / month		3"	72.80	/ month		
4"	103.30 / month		4"	121.30	/ month		
6"	206.30 / month		6"	242.20	/ month		
Conquimation			Concurrentian				
	\$2.74 / COF			<u>ሮ</u> ለ ለማ			
Unitorm Kate	φ3./Ι / UUF			<b>Φ4.4</b> 7			

City of Woodland Water Utility Landscape Bill Comparison							
Proposed FY 2016 Rates							
Present Proposed Difference							
Monthly Use (C	CF)	Rates	Rates	\$	%		
2" Metered Customer							
0		\$38.75	\$45.25	\$6.50	16.8%		
25		150.50	179.25	28.75	19.1%		
50		262.25	313.25	51.00	19.4%		
55		284.60	340.05	55.45	19.5%		
60		306.95	366.85	59.90	19.5%		
65		329.30	393.65	64.35	19.5%		
70		351.65	420.45	68.80	19.6%		
75		374.00	447.25	73.25	19.6%		
85		418.70	500.85	82.15	19.6%		
95		463.40	554.45	91.05	19.6%		
96		467.87	559.81	91.94	19.7%		
97		472.34	565.17	92.83	19.7%		
98		476.81	570.53	93.72	19.7%		
99		481.28	575.89	94.61	19.7%		
100		485.75	581.25	95.50	19.7%		
125		597.50	715.25	117.75	19.7%		
130		619.85	742.05	122.20	19.7%		
135		642.20	768.85	126.65	19.7%		
138		655.61	784.93	129.32	19.7%		
140		664 55	795.65	131 10	19.7%		
150		709 25	849 25	140.00	19.7%		
160		753.95	902.85	148.90	19.7%		
170		798.65	956.45	157.80	19.8%		
180		843.35	1 010 05	166 70	19.8%		
100		010.00	1,010.00	100.10	10.070		
PRESE	NT RATES		PRESE	NT RATE	S		
Metered Custon	ner Charges		Metered Customer Charges		es		
Meter Size	-		Meter Size	-			
3/4"	\$38.75 / month		3/4"	\$45.25	/ month		
1"	38.75 / month		1"	45.25	/ month		
1 1/2"	38.75 / month		1 1/2"	45.25	/ month		
2"	38.75 / month		2"	45.25	/ month		
3"	72.80 / month		3"	85.10	/ month		
4"	121.30 / month		4"	141.60	/ month		
6"	242.20 / month		6"	282.80	/ month		
Consumption			Consumption				
Uniform Rate	\$4.47 / CCF		Uniform Rate	\$5.36	/ CCF		
	ΨΤ.ΤΙ / ΟΟΓ			ψυ.υυ			