Final Report

City of Woodland

Comprehensive Water Rate Study

February 2012

Prepared by:

HDR Engineering, Inc.

February 9, 2012

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

Subject: City of Woodland Comprehensive Draft Final Water Rate Study

Dear Ms. McKinney:

HDR Engineering, Inc. (HDR) is pleased to present the 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,

Shawn Koorn
Associate Vice President
HDR Engineering, Inc.

HDR Engineering, Inc.
500 108th Avenue NE
Suite 1200
Bellevue, WA 98004-5549
Phone: (425) 450-6200
Fax: (425) 453-7107
www.hdrinc.com

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Executive Summary

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.

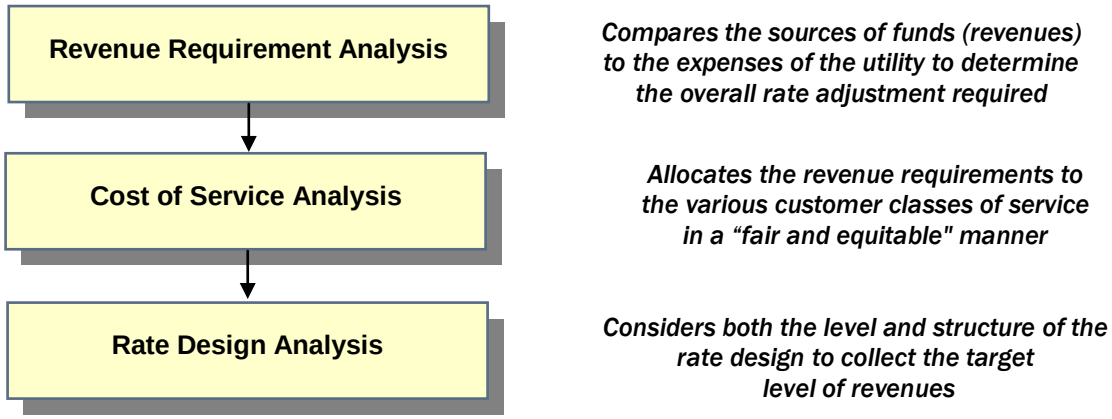
Since the completion of the previous rate study the City has installed meters on almost all customers, the exceptions are those with complications where the City is working with the property owners to determine the best plan of action. In addition, approximately one third of the customers have been billed 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.

Figure ES – 1
Overview of the Comprehensive Water Rate Analyses



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 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 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	1,531	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 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
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	18,408	50,943	45,557	16,729	14,722	1,518	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.

Table 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 [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	140	309	404	516	796	796	796
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)	(382)	(382)	(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, 2012	January 1, 2013	January 1, 2014	January 1, 2015	January 1, 2016
Proposed Revenue Adjustment [1]	**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.

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 – 5
Summary 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 ±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 non-residential 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 – 6 Present Water 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		
¾" – 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 metered 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.

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				
¾" – 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 – 3,600 CF	0.0248	0.0283	0.0341	0.0406
Above 3,600 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 3,600 cf. This was a result of discussions with the City Council and staff to more accurately reflect 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	$24.00	$28.75	$33.00	$38.75	$45.25
Tier 1 (Tier 1 Rate X 1,200 cf)	18.00	22.92	26.28	31.68	37.80
Tier 2 (Tier 2 Rate X 500/400/300 cf)	9.75	12.40	11.32	13.64	12.18
Proposed Monthly Bill	$51.75	$64.07	$70.60	$84.07	$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 as a result of metering. 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.

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				
¾" – 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)				
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 1st. 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.

Section 1
Introduction

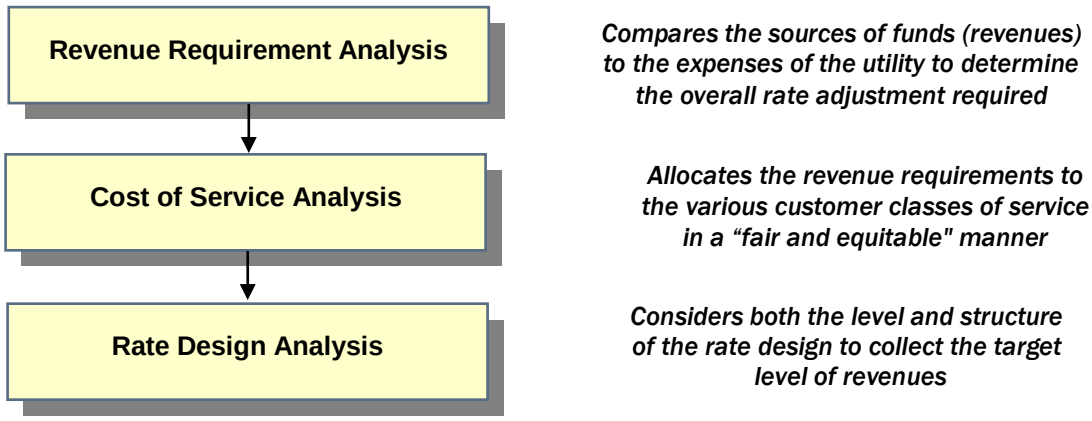
1.1 Introduction

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.

Figure 1 – 1
Overview of the Comprehensive Water Rate 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.

Section 2
Overview of the Rate Setting Process

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

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

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 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.

Section 3
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.

> *"… 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.

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[1]
+ Debt Service (P + I) – Existing and Future
+ Surface Water O&M and Net Debt
± Transfer to Reserves .
= 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.

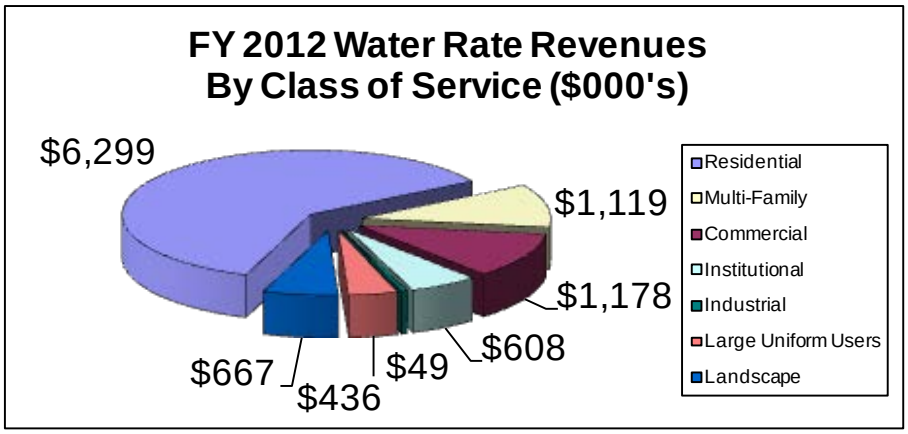
3.3 Projection of Revenues

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 rate revenues are derived from residential customers. Currently, the City has five major classes of service: residential, multi-family, commercial, large user, and 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

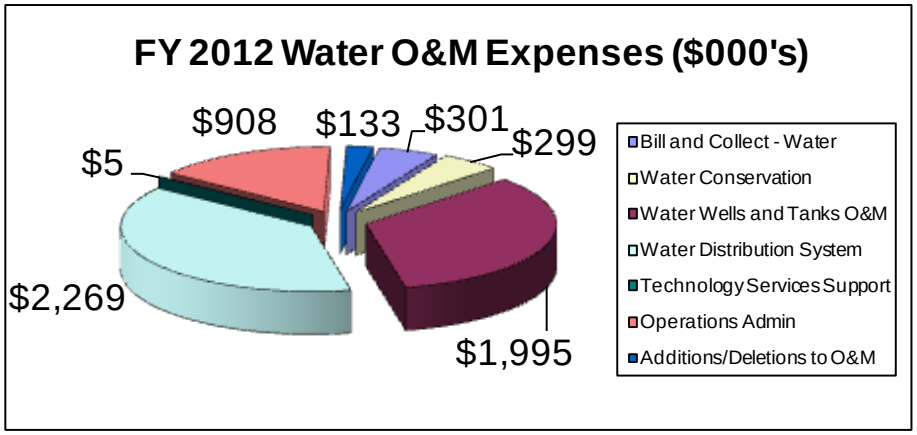
On a combined basis, taking into account the rate revenues along with miscellaneous revenues, the City's total projected revenues are expected to be approximately $10.4 million in FY 2012, increasing slightly to approximately $11.2 by FY 2021.

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 O&M expenses, HDR then escalated the O&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 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.

Total operation and maintenance expenses for the City are projected to be approximately $5.9 million in FY 2012. O&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 2020	FY 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	1,531	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	$4,300	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Debt Service	9,000	18,408	50,943	45,557	16,729	14,722	1,518	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**

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 minimum, a utility should fund an amount equal to or greater than annual depreciation expenses."*

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. 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 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	$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 [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	140	309	404	516	796	796	796
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)	(382)	(382)	(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 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, 2012	January 1, 2013	January 1, 2014	January 1, 2015	January 1, 2016
Proposed Revenue Adjustment [1]	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.

Section 4
Development of the Cost of Service

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.

> *"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

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 system. They do not vary with system output or 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 capacity-related 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.

Table 4– 1 Summary of the Classification of Water Plant in Service				
Plant Description	**Capacity Related**	**Commodity Related**	**Customer Related**	**Fire Protection**
Source of Supply	61%	39%	0%	0%
Storage	90%	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.

Table 4 – 2 Summary 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 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 ±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.

Section 5
Development of the Water Rate Designs

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, cost-based 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 metered 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 – 1 Present Water 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		
¾" – 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 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, the WRAC, and the City Council it is recommended that the City adjust the size of the second and third tiers, to

include up to 3,600 cf in the second tier and over 3,600 cf in the third tier, but monitor the consumption in each tier and revise them as necessary in future studies. Currently, these tiers are set at 2,000 cf, and prior proposed rate designs were set at 3,000 cf for the second block. However, as noted, there was concern that the second block did not provide sufficient consumption for the typical customer and as a result it was recommended that the block size be changed to 3,600 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
Proposed Residential Water 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				
¾" – 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 – 3,600 CF	0.0248	0.0283	0.0341	0.0406
Above 3,600 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 3,600 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.

Table 5 – 3 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	$24.00	$28.75	$33.00	$38.75	$45.25
Tier 1 (Tier 1 Rate X 1,200 cf)	18.00	22.92	26.28	31.68	37.80
Tier 2 (Tier 2 Rate X 500/400/300 cf)	9.75	12.40	11.32	13.64	12.18
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.

Table 5 – 4 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				
¾" – 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)				
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 1st. 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.

Technical Appendix A – Rate Study Analysis

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 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
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)
Total Incr. as a % of Pres. Rates with SWP	-20.5%	-11.5%	-1.0%	34.9%	99.6%	131.0%	143.4%	170.0%	176.7%	178.6%
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 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**	**(Metered Single Family - 17,000 gallons average + 1" Meter)**								
Current Average Residential Bill	$42.50	$55.34	$64.74	$75.75	$88.63	$97.00	$99.91	$102.91	$106.00	$109.18
After Proposed Rate 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%	

City of Woodland
Water Utility
Exhibit 3
Sources and Applications of Funds

	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											
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
Large Uniform Users	436,003	438,619	441,251	443,898	448,337	452,820	457,349	461,922	466,541	472,140	As Rate Revenues
Landscape	667,027	671,029	675,055	679,105	685,896	692,755	699,683	706,680	713,746	722,311	As Rate Revenues
City	0	0	0	0	0	0	0	0	0	0	As Rate 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	
Miscellaneous 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	
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**	
OPERATIONS AND MAINTENANCE EXPENSE											
Bill & 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
Administration Buy-out	258	263	268	273	279	285	290	296	302	308	As Personnel
Comp Time Buy-out	531	542	553	564	575	587	599	610	623	635	As Personnel
Def Comp City Match	422	430	439	448	457	466	475	485	494	504	As Personnel
Workers Comp/Liab Ins	9,180	9,639	10,121	10,627	11,159	11,717	12,302	12,918	13,563	14,242	As Benefits - Other
Retirement	27,618	28,999	30,449	31,971	33,570	35,248	37,011	38,861	40,804	42,845	As Benefits - Other
Health Pay-In Lieu	3,871	4,219	4,599	5,013	5,464	5,956	6,492	7,076	7,713	8,407	As Benefits - Medical
Retirement Health Saving Plan	312	340	371	404	440	480	523	570	622	678	As Benefits - Medical
Life/Vision/Dental/Retire	20,556	22,406	24,422	26,620	29,016	31,627	34,474	37,576	40,958	44,644	As Benefits - Medical
Health/Life/Vision Insurance	19,068	20,784	22,655	24,694	26,916	29,339	31,979	34,857	37,995	41,414	As Benefits - Medical
Unemployment Insurance	1,230	1,291	1,356	1,424	1,495	1,570	1,648	1,730	1,817	1,908	As Benefits - Other
Medicare Insurance	1,576	1,718	1,873	2,042	2,225	2,426	2,644	2,882	3,141	3,424	As Benefits - Medical
Total Personnel	$189,540	$197,648	$206,262	$215,419	$225,162	$235,536	$246,591	$258,379	$270,960	$284,394	

City of Woodland
Water Utility
Exhibit 3
Sources and Applications of Funds

	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	936	974	1,013	1,053	As Supplies/Services
Department Specific Supplies	500	520	541	562	585	608	633	658	684	712	As Supplies/Services
Telephone	4,900	5,096	5,300	5,512	5,732	5,962	6,200	6,448	6,706	6,974	As Supplies/Services
Contract Services	73,800	76,752	79,822	83,015	86,336	89,789	93,381	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/Meetings
Education Incentive Reimbursement	625	650	676	703	731	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**	
Water 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	693	707	721	736	750	765	781	As Personnel
Workers Comp/Liab Ins	11,963	12,561	13,190	13,849	14,542	15,269	16,032	16,834	17,675	18,559	As Benefits - Other
Retirement	25,126	26,383	27,702	29,087	30,541	32,068	33,672	35,355	37,123	38,979	As Benefits - Other
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
Memberships & Dues	485	504	525	546	567	590	614	638	664	690	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	1,300	1,352	1,406	1,462	1,521	1,582	1,645	1,711	1,779	As Education/Meetings
Indirect Expense	14,158	14,724	15,313	15,926	16,563	17,225	17,914	18,631	19,376	20,151	As Education/Meetings
Technology Services Chargebacks	8,880	9,235	9,605	9,989	10,388	10,804	11,236	11,685	12,153	12,639	As Other
Fixed Fleet Cost	1,696	1,764	1,835	1,908	1,985	2,064	2,146	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	
Total Water Conservation Expenses	**$298,697**	**$310,365**	**$322,651**	**$335,597**	**$349,248**	**$363,652**	**$378,860**	**$394,930**	**$411,921**	**$429,899**	

City of Woodland
Water Utility
Exhibit 3
Sources and Applications of Funds

	Budget	Projected									
	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 Supplies	$960	$998	$1,038	$1,080	$1,123	$1,168	$1,215	$1,263	$1,314	$1,366	As Supplies/Services
Postage	100	104	108	112	117	122	127	132	137	142	As Supplies/Services
Pubs & Periodicals	175	182	189	197	205	213	221	230	239	249	As Supplies/Services
Printing	2,450	2,548	2,650	2,756	2,866	2,981	3,100	3,224	3,353	3,487	As Supplies/Services
Copy Machine Costs	600	624	649	675	702	730	759	790	821	854	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
Laundry	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
Def Comp City Match	511	521	531	542	553	564	575	587	599	611	As Personnel
Acting Pay	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195	As Personnel
Standby Pay	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951	As Personnel
Workers Comp/Liab Ins	61,027	64,078	67,282	70,646	74,178	77,887	81,781	85,870	90,164	94,672	As Benefits - Other
Retirement	173,236	181,898	190,993	200,543	210,570	221,098	232,153	243,761	255,949	268,747	As Benefits - Other
Health Pay-In Lieu	29,323	31,962	34,838	37,974	41,391	45,117	49,177	53,603	58,427	63,686	As Benefits - Medical
Retirement Health Services Plan	2,940	3,087	3,241	3,403	3,574	3,752	3,940	4,137	4,344	4,561	As Benefits - Other
Life/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	11,471	12,045	12,647	As Benefits - Other
Medicare Insurance	8,913	9,715	10,590	11,543	12,582	13,714	14,948	16,294	17,760	19,358	As Benefits - Medical
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	

City of Woodland
Water Utility
Exhibit 3
Sources and Applications of Funds

	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	$1,560	$1,622	$1,687	$1,755	$1,825	$1,898	$1,974	$2,053	$2,135	As Supplies/Services
Postage	400	416	433	450	468	487	506	526	547	569	As Supplies/Services
Pubs & Periodicals	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	8,526	8,868	9,222	9,591	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
Memberships & Dues	7,467	7,766	8,076	8,399	8,735	9,085	9,448	9,826	10,219	10,628	As Supplies/Services
Mandatory Training	20,400	21,216	22,065	22,947	23,865	24,820	25,813	26,845	27,919	29,036	As Supplies/Services
Education Incentive Reimbursement	1,875	1,950	2,028	2,109	2,193	2,281	2,372	2,467	2,566	2,669	As Supplies/Services
Vehicle 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 & Oil	200	208	216	225	234	243	253	263	274	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**	
Technology 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**	
Operations Admin											
Personnel											
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	7,259	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	As Personnel
Adminitration Buyout	11,989	12,229	12,473	12,723	12,977	13,237	13,501	13,772	14,047	14,328	As Personnel
Overtime - Perm Full Time	400	408	416	424	433	442	450	459	469	478	As Personnel
Def 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
Unemployment Insurance	4,829	5,070	5,323	5,590	5,869	6,163	6,471	6,794	7,134	7,491	As Benefits - Other
Medicare Insurance	6,067	6,613	7,208	7,857	8,564	9,335	10,175	11,090	12,088	13,176	As Benefits - Medical
Future Staffing Needs	0	0	0	0	0	0	0	0	0	0	As Personnel
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
Exhibit 3
Sources and Applications of Funds

	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	$3,000	$3,120	$3,245	$3,375	$3,510	$3,650	$3,796	$3,948	$4,106	$4,270	As Supplies/Services
Postage	50	52	54	56	58	61	63	66	68	71	As Supplies/Services
Pubs & Periodicals	510	530	552	574	597	620	645	671	698	726	As Supplies/Services
Printing	150	156	162	169	175	182	190	197	205	213	As Supplies/Services
Copy Machine Costs	900	936	973	1,012	1,053	1,095	1,139	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	66	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	
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	
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	
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	
Incr. as a % of Pres. Rates without SWP (Future Dollars)	-32.3%	-26.5%	-17.7%	-18.7%	-14.2%	-13.5%	-10.0%	-5.2%	-2.9%	-0.6%	

City of Woodland
Water Utility
Exhibit 3
Sources and Applications of Funds

	Budget					Projected					
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	*Notes*
Surface Water Project Expenses											
Additional O&M Funded through Rates	$0	$0	$0	$0	$3,860,533	$6,204,930	$6,453,127	$6,711,252	$6,979,702	$7,258,890	
Additional Capital Funded through Rates	0	0	0	0	0	0	0	0	0	0	
Additional Debt Funded through Rates	0	0	0	0	0	0	0	0	0	0	
Total 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											
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**	
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	(Metered Single Family - 17,000 gallons average + 1" Meter)									
Current Average Residential Bill	$42.50	$55.34	$64.74	$75.75	$88.63	$97.00	$99.91	$102.91	$106.00	$109.18	
After Proposed Rate 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 3
Sources and Applications of Funds

	Budget					Projected					
	FY 2012	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	***Notes***
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	31,816	48,164	109,879	148,795	227,501	234,201	346,879	325,852	280,162	180,310	
Plus: 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)	
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	
Balance/Deficiency of funds after proposed rate increase	0	0	0	0	0	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	
Less: 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											
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***
Capital 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	$973,322	$139,185	$526,373	$150,543	$298,895	9,270,515	FY 2013 - FY 2021 escalated cost by 4% per year
Road Repair Utility Work	0	312,000	324,480	337,459	350,958	364,996	379,596	394,780	410,571	0	2,874,839	FY 2013 - FY 2021 escalated cost by 4% per year
Meter Project	1,700,000	0	0	0	0	0	0	0	0	0	1,700,000	FY 2013 - FY 2021 escalated cost by 4% per year
Well Replacement	0	0	0	0	0	729,992	1,897,979	3,158,236	0	0	5,786,207	FY 2013 - FY 2021 escalated cost by 4% per year
Water Source Security System	255,000	0	0	0	0	0	0	0	0	0	255,000	FY 2013 - FY 2021 escalated cost by 4% per year
Nitrate source Reduction Program	0	0	0	0	175,479	0	0	0	0	0	175,479	FY 2013 - FY 2021 escalated cost by 4% per year
Nitrate Profiling of Wells	75,000	0	0	0	0	0	0	0	0	0	75,000	FY 2013 - FY 2021 escalated cost by 4% per year
Groundwater monitoring wells	0	156,000	216,320	0	0	0	0	131,593	136,857	177,914	818,684	FY 2013 - FY 2021 escalated cost by 4% per year
Modify Well Casings	120,000	124,800	0	0	198,876	0	0	0	0	0	443,676	FY 2013 - FY 2021 escalated cost by 4% per year
Destroy Old Wells	0	62,400	0	0	70,192	218,998	0	0	0	170,797	522,386	FY 2013 - FY 2021 escalated cost by 4% per year
Kentucky Avenue Widening and Reconstruction	0	0	0	371,205	0	0	0	0	0	0	371,205	FY 2013 - FY 2021 escalated cost by 4% per year
Water Master Plan Update and Water Recycling Study	0	244,400	0	0	0	0	0	0	0	0	244,400	FY 2013 - FY 2021 escalated cost by 4% per year
Well 1-B Replacement Well	200,000	0	0	0	0	0	0	0	0	0	200,000	FY 2013 - FY 2021 escalated cost by 4% per year
Realign pipes out of sewer and storm assets	0	0	0	337,459	0	0	0	0	0	0	337,459	FY 2013 - FY 2021 escalated cost by 4% per year
Road 102 Pipeline Improvements	0	0	0	89,989	397,752	0	0	0	0	0	487,741	FY 2013 - FY 2021 escalated cost by 4% per year
ASR State Required Demonstration Testing	0	0	0	0	233,972	243,331	253,064	263,186	273,714	284,662	1,551,929	FY 2013 - FY 2021 escalated cost by 4% per year
Unidentified Capital improvement Projects	0	0	0	0	0	0	0	0	0	0		
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	0	0	0	0	0	0	0		
New Revenue Bonds	0	0	0	2,948,273	2,766,945	1,530,638	1,669,823	3,474,168	0	0		
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**		
MPFP Connection Fees Calculated												
New Connections	86	86	86	86	143	143	143	143	143	172		
Fee per connection	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500		
Total Connection Fee Revenue	$42,877	$42,877	$42,877	$42,877	$71,461	$71,461	$71,461	$71,461	$71,461	$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-Family	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%
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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%
		Historical 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 Customer		Customer Service & Accounting			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

	Number of Bills	Fire Prot. Requirements (gals/min) [1]	Duration (minutes) [2]	Total FP 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)**

City of Woodland
Water Utility
Exhibit 11
Functionalization and Classification of Rate Base

Plant Description	Plant FY 06/07	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	*Basis of Classification*		
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		

City of Woodland
Water Utility
Exhibit 11
Functionalization and Classification of Rate Base

				Customer Related						
Plant Description	**Plant FY 06/07**	**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***
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			10.0%
% Capacity			90.0%

Source of Supply

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

Distribution Main Analysis

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%
% Capacity	
(2) Cost for 2" to 10"	$7,350,023
(3) Equivalent 10" 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

	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (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	$0	100%	WCA
Administration Buy-out	263	0	0	0	263	0	0	0	0	100%	WCA
Comp Time Buy-out	542	0	0	0	542	0	0	0	0	100%	WCA
Def Comp City Match	430	0	0	0	430	0	0	0	0	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	0	100%	WCA
Retirement Health Saving Plan	340	0	0	0	340	0	0	0	0	100%	WCA
Life/Vision/Dental/Retire	22,406	0	0	0	22,406	0	0	0	0	100%	WCA
Health/Life/Vision Insurance	20,784	0	0	0	20,784	0	0	0	0	100%	WCA
Unemployment Insurance	1,291	0	0	0	1,291	0	0	0	0	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	$0		
Supplies/Services											
Office Supplies	$520	$0	$0	$0	$520	$0	$0	$0	$0	100%	WCA
Postage	832	0	0	832	0	0	0	0	0	100%	AC
Copy Machine Costs	770	0	0	0	770	0	0	0	0	100%	WCA
Department Specific Supplies	520	0	0	0	520	0	0	0	0	100%	WCA
Telephone	5,096	0	0	0	5,096	0	0	0	0	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	$0		
Total Bill & Collect Expenses	**$313,223**	**$0**	**$0**	**$832**	**$312,391**	**$0**	**$0**	**$0**	**$0**		

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

	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue 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
Telephone	2,496	2,496	0	0	0	0	0	0	0	100%	COMM
Cell Phones	842	842	0	0	0	0	0	0	0	100%	COMM
Contract Services	22,984	22,984	0	0	0	0	0	0	0	100%	COMM
Memberships & Dues	504	504	0	0	0	0	0	0	0	100%	COMM
Conferences, Meetings & Other Training	2,080	2,080	0	0	0	0	0	0	0	100%	COMM
Education Incentive Reimbursement	1,300	1,300	0	0	0	0	0	0	0	100%	COMM
Indirect Expense	14,724	14,724	0	0	0	0	0	0	0	100%	COMM
Technology Services Chargebacks	9,235	9,235	0	0	0	0	0	0	0	100%	COMM
Fixed Fleet Cost	1,764	1,764	0	0	0	0	0	0	0	100%	COMM
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											
Personnel											
Salaries-Perm Full Time	$348,398	$135,875	$212,523	$0	$0	$0	$0	$0	$0	As Source of Supply / Treatment	
Hourly 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	
Administration Buyout	544	212	332	0	0	0	0	0	0	As Source of Supply / Treatment	
Comp Time Buyout	387	151	236	0	0	0	0	0	0	As Source of Supply / Treatment	
Overtime - Perm Full Time	10,200	3,978	6,222	0	0	0	0	0	0	As Source of Supply / Treatment	
Def Comp City Match	724	282	441	0	0	0	0	0	0	As Source of Supply / Treatment	
Acting Pay	510	199	311	0	0	0	0	0	0	As Source of Supply / Treatment	
Workers Comp/Liab Ins	32,806	12,794	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	0	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		

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

	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	*Basis of Classification*
Supplies/Services										
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 & Periodicals	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	12,924	0	937	6,973	0	0	As Transmission and Distribution
Vacation Buyout	12,319	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	290	2,158	0	0	As Transmission and Distribution
Def Comp City Match	521	8	278	146	0	11	79	0	0	As Transmission and Distribution
Acting Pay	1,020	16	544	286	0	21	154	0	0	As Transmission and Distribution
Standby Pay	10,200	157	5,439	2,856	0	207	1,541	0	0	As Transmission and Distribution
Workers Comp/Liab Ins	64,078	985	34,167	17,944	0	1,300	9,681	0	0	As Transmission and Distribution
Retirement	181,898	2,797	96,989	50,938	0	3,691	27,483	0	0	As Transmission and Distribution
Health Pay-In Lieu	31,962	491	17,042	8,950	0	649	4,829	0	0	As Transmission and Distribution
Retirement Health Services Plan	3,087	47	1,646	864	0	63	466	0	0	As Transmission and Distribution
Life/Vision/Dental/Retire	145,525	2,238	77,595	40,752	0	2,953	21,987	0	0	As Transmission and Distribution
Health/Life/Vision Ins	159,074	2,446	84,819	44,546	0	3,228	24,034	0	0	As Transmission and Distribution
Unemployment Insurance	8,560	132	4,564	2,397	0	174	1,293	0	0	As Transmission and Distribution
Medicare Insurance	9,715	149	5,180	2,721	0	197	1,468	0	0	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

	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: 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	416	0	0	416	0	0	0	0	0	100% AC
Pubs & Periodicals	182	3	97	51	0	4	27	0	0	As Transmission and Distribution
Printing	1,040	16	555	291	0	21	157	0	0	As Transmission and Distribution
Copy Machine Costs	624	10	333	175	0	13	94	0	0	As Transmission and Distribution
Department Specific Supplies	265,200	4,078	141,406	74,265	0	5,382	40,069	0	0	As Transmission and Distribution
Personal Protective Equipment	3,245	50	1,730	909	0	66	490	0	0	As Transmission and Distribution
Laundry	2,730	42	1,456	764	0	55	412	0	0	As Transmission and Distribution
Tools	2,080	32	1,109	582	0	42	314	0	0	As Transmission and Distribution
Advertising	260	4	139	73	0	5	39	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	0	0	0	0	0	0	As Transmission and Distribution
Fixed Fleet Cost	41,196	633	21,966	11,536	0	836	6,224	0	0	As Transmission and Distribution
Variable Fleet 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	0	As Transmission and Distribution
Total Supplie/Services	$1,011,554	$15,548	$539,144	$283,570	$0	$20,520	$152,771	$0	$0	
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**	
Operations Admin										
Personnel										
Salaries-Perm Full Time	$413,629	$94,807	$206,156	$54,120	$25,492	$3,914	$29,140	$0	$0	As O&M Above
Hourly Wages - Temporary	6,977	1,599	3,477	913	430	66	492	0	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
Adminitration Buyout	12,229	2,803	6,095	1,600	754	116	862	0	0	As O&M Above
Overtime - Perm Full Time	408	94	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	2,336	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	0	As O&M Above
Health Pay-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	0	As O&M Above
Life/Vision/Dental/Retire	56,568	12,966	28,194	7,401	3,486	535	3,985	0	0	As O&M Above
Health/Life/Vision Ins	55,814	12,793	27,818	7,303	3,440	528	3,932	0	0	As O&M Above
Unemployment Insurance	5,070	1,162	2,527	663	312	48	357	0	0	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	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

	Expenses FY 2013	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	*Basis of Classification*
Supplies/Services										
Office Supplies	$3,120	$715	$1,555	$408	$192	$30	$220	$0	$0	As O&M Above
Postage	52	0	0	52	0	0	0	0	0	100% AC
Pubs & Periodicals	530	122	264	69	33	5	37	0	0	As O&M Above
Printing	156	36	78	20	10	1	11	0	0	As O&M Above
Copy Machine Costs	936	215	467	122	58	9	66	0	0	As O&M Above
Department Specific Supplies	1,976	453	985	259	122	19	139	0	0	As O&M Above
Personal Protective Equipment	52	12	26	7	3	0	4	0	0	As O&M Above
Telephone	7,488	1,716	3,732	980	461	71	528	0	0	As O&M Above
Cell Phones	1,747	400	871	229	108	17	123	0	0	As O&M Above
Maintenance - Equipment	728	167	363	95	45	7	51	0	0	As O&M Above
Contract Services	95,618	21,916	47,657	12,511	5,893	905	6,736	0	0	As O&M Above
Memberships & Dues	208	48	104	27	13	2	15	0	0	As O&M Above
Conferences, Meetings & Other Training	5,200	1,192	2,592	680	320	49	366	0	0	As O&M Above
Education Incentive Reimbursement	1,950	447	972	255	120	18	137	0	0	As O&M Above
Distribution to Other Agencies	46,280	10,608	23,066	6,055	2,852	438	3,260	0	0	As O&M Above
Technology Services Chargebacks	29,664	6,799	14,785	3,881	1,828	281	2,090	0	0	As O&M Above
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/Deletions										
New Staff Carryover	$82,278	$18,859	$41,008	$10,765	$5,071	$779	$5,796	$0	$0	As O&M Above
New Staff Req	152,003	34,840	75,760	19,888	9,368	1,438	10,709	0	0	As O&M Above
Staff Equipment	40,000	9,168	19,936	5,234	2,465	379	2,818	0	0	As O&M Above
Equipment	0	0	0	0	0	0	0	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**	
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	Commodity (COMM)	Capacity (CAP)	Customer Related: Actual Customer (AC)	Customer Related: Cust. Acctg. (WCA)	Customer Related: Meters & Services (WCMS)	Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	*Basis of Classification*
Surface Water Project										
Additional O&M Funded through Rates	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply / Treatment
Additional Capital Funded through Rates	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Additional Debt Funded through Rates	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Total Surface Water Project	$0	$0	$0	$0	$0	$0	$0	$0	$0	
SWP Debt Service										
Multiple Series (See Accompanying Worksheet)	$1,786,072	$696,568	$1,089,504	$0	$0	$0	$0	$0	$0	As Source of Supply / Treatment
Series 2012	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2013	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2014	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2015	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2016	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2017	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2018	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2019	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2020	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Series 2021	0	0	0	0	0	0	0	0	0	As Source of Supply / Treatment
Total SWP Debt Service	$1,786,072	$696,568	$1,089,504	$0	$0	$0	$0	$0	$0	
Less: SWP Connection Fees	$229,391	$89,462	$139,928	$0	$0	$0	$0	$0	$0	As Source of Supply / Treatment
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 - Operating Reserve	$4,349,302	$0	$0	$0	$0	$0	$0	$4,349,302	$0	100% RR
Transfers To - Capital Reserve	0	0	0	0	0	0	0	0	0	100% RR
Total Transfers to Reserves	$4,349,302	$0	$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 Requirements
Shut-off Notices	0	0	0	0	0	0	0	0	0	As Total Revenue Requirements
Shut-off Fees	0	0	0	0	0	0	0	0	0	As Total Revenue Requirements
Interest Income	0	0	0	0	0	0	0	0	0	As Total Revenue Requirements
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

Classification Components	Net Revenue Requirement	Residential	Multi-Family	Commercial	Institutional	Industrial	Large Uniform 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 FY 2013	Residential	Multi-Family	Commercial	Institutional	Industrial	Large Uniform 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
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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

	Total	Residential	Multi-Family	Commercial	Institutional	Industrial	Large Uniform 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
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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

City of Woodland
Water Utility
Exhibit 19
REVENUE AT PRESENT RATES

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 Rate 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	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
		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

City of Woodland
Water Utility
Exhibit 19
REVENUE AT PRESENT RATES

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 (per 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 Rate 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

City of Woodland
Water Utility
Exhibit 19
REVENUE AT PRESENT RATES

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 Rate 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 (BIOMASS)		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	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	2	2	2	2	2	2	2	2	2	2	2	2	2
6"	125.00	0	0	0	0	0	0	0	0	0	0	0	0	0
		2	2	2	2	2	2	2	2	2	2	2	2	2
Consumption (per ccf)														
Per ccf	$2.10	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
Revenues														
Meter Charge		$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$1,502
Water Consumption Charge		45,137	42,103	35,610	34,402	35,356	42,139	35,104	25,479	16,640	44,730	41,313	36,488	434,501
Total Revenue		$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
Previous Sept 2010 through Aug 2011 Rate Revenue		$41,152	$38,392	$32,486	$31,388	$32,255	$38,425	$32,026	$23,273	$15,233	$40,782	$37,674	$36,613	$399,700

City of Woodland
Water Utility
Exhibit 19
REVENUE AT PRESENT RATES

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
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
Revenues														
Meter Charge		$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$5,014	$60,168
Flat Rate		428	428	428	428	428	428	428	428	428	428	428	428	5,136
Water Consumption Charge		91,408	84,032	69,692	39,356	21,848	17,010	16,748	14,228	28,569	63,317	70,939	84,575	601,723
Total Revenue		$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		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	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 (per 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

City of Woodland
Water Utility
Exhibit 19
REVENUE AT PRESENT RATES

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 Metered Customers													
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 Fees	229,391	229,391	229,391	229,391	382,318	382,318	382,318	382,318	382,318	458,781
Other Miscellaneous Income	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400
Interest Income	0	0	0	0	0	0	0	0	0	0
Rate Stabilization Fund Deposit	0	0	0	0	0	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	2,249,071	2,342,008	2,439,425	2,541,578	2,648,740	2,761,202	2,879,277
Water Distribution System (86)	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
Technology Support Services	5,400	5,616	5,841	6,074	6,317	6,570	6,833	7,106	7,390	7,686
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
O&M Obligations										
Existing CEC Loan	$138,378	$138,378	$138,378	$138,378	$138,378	$0	$0	$0	$0	$0
Existing ARRA Loan	185,614	185,614	947,514	473,757	473,757	473,757	473,757	473,757	473,757	473,757
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**
Parity Debt Service										
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
Debt Service Coverage	**3.06**	**4.01**	**4.35**	**1.93**	**1.41**	**1.27**	**1.25**	**1.21**	**1.21**	**1.21**
Debt Service Coverage (Excluding Connection Fees)	**2.87**	**3.86**	**4.21**	**1.89**	**1.36**	**1.22**	**1.21**	**1.17**	**1.17**	**1.17**
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**
Capital Expenditures										
Rate Funded Capital	$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
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%
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%**
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
Capital Expenditures (Used for Bond Sizing)										
Bond Funded Capital (Ongoing)	$0	$0	$0	$2,948,273	$2,766,945	$1,530,638	$1,669,823	$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**

Technical Appendix B – Bill Comparisons

City of Woodland
Water Utility
Summary of Proposed Rates

		FY 2013		FY 2014		FY 2015		FY 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%		17.0%		17.0%		17.0%
Flat Customer Charges									
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	N/A	N/A	N/A	N/A	N/A	N/A
13 - 20 CCF	1.50	1.95	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Over 20 CCF	1.90	2.55	N/A	N/A	N/A	N/A	N/A	N/A	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 - 36 CCF	N/A	N/A	2.48	2.48	2.83	2.83	3.41	3.41	4.06
Over 36 CCF	N/A	N/A	3.25	3.25	3.71	3.71	4.47	4.47	5.36
Multi-Family, Commercial, Institutional, and Industrial									
Uniform Rate	$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

City of Woodland
Water Utility
Residential Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
0	$28.75	$33.00	$4.25	14.8%
1	30.66	35.19	4.53	14.8%
2	32.57	37.38	4.81	14.8%
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%
6	40.21	46.14	5.93	14.7%
7	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	108.71	124.37	15.66	14.4%
40	124.19	142.04	17.85	14.4%
45	140.44	160.59	20.15	14.3%
50	156.69	179.14	22.45	14.3%

July- Dec 2013

Metered Customer Charges		
Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month
Consumption		
0 - 12 CCF	$1.91	/ CCF
13 - 36 CCF	2.48	/ CCF
Over 36 CCF	3.25	/ CCF

Jan - June 2014

Metered Customer Charges		
Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month
Consumption		
0 - 12 CCF	$2.19	/ CCF
13 - 36 CCF	2.83	/ CCF
Over 36 CCF	3.71	/ CCF

City of Woodland
Water Utility
Residential Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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	124.37	148.86	24.49	19.7%
40	142.04	170.15	28.11	19.8%
45	160.59	192.50	31.91	19.9%
50	179.14	214.85	35.71	19.9%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption		
0 - 12 CCF	$2.19	/ CCF
13 - 36 CCF	2.83	/ CCF
Over 36 CCF	3.71	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption		
0 - 12 CCF	$2.64	/ CCF
13 - 36 CCF	3.41	/ CCF
Over 36 CCF	4.47	/ CCF

City of Woodland
Water Utility
Residential Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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	148.86	176.43	27.57	18.5%
40	170.15	201.93	31.78	18.7%
45	192.50	228.73	36.23	18.8%
50	214.85	255.53	40.68	18.9%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption		
0 - 12 CCF	$2.64	/ CCF
13 - 36 CCF	3.41	/ CCF
Over 36 CCF	4.47	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption		
0 - 12 CCF	$3.15	/ CCF
13 - 36 CCF	4.06	/ CCF
Over 36 CCF	5.36	/ CCF

City of Woodland
Water Utility
Residential Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
0	$45.25	$46.50	$1.25	2.8%
1	48.40	49.71	1.31	2.7%
2	51.55	52.92	1.37	2.7%
3	54.70	56.13	1.43	2.6%
4	57.85	59.34	1.49	2.6%
5	61.00	62.55	1.55	2.5%
6	64.15	65.76	1.61	2.5%
7	67.30	68.97	1.67	2.5%
8	70.45	72.18	1.73	2.5%
9	73.60	75.39	1.79	2.4%
10	76.75	78.60	1.85	2.4%
11	79.90	81.81	1.91	2.4%
12	83.05	85.02	1.97	2.4%
13	87.11	89.16	2.05	2.4%
14	91.17	93.30	2.13	2.3%
16	99.29	101.58	2.29	2.3%
18	107.41	109.86	2.45	2.3%
20	115.53	118.14	2.61	2.3%
25	135.83	138.84	3.01	2.2%
30	156.13	159.54	3.41	2.2%
35	176.43	180.24	3.81	2.2%
40	201.93	206.22	4.29	2.1%
45	228.73	233.52	4.79	2.1%
50	255.53	260.82	5.29	2.1%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption		
0 - 12 CCF	$3.15	/ CCF
13 - 36 CCF	4.06	/ CCF
Over 36 CCF	5.36	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption		
0 - 12 CCF	$3.21	/ CCF
13 - 36 CCF	4.14	/ CCF
Over 36 CCF	5.46	/ CCF

City of Woodland
Water Utility
Multi-Family Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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%

July- Dec 2013

Metered Customer Charges

Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month

Consumption
Uniform Rate $2.86 / CCF

Jan - June 2014

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.29 / CCF

City of Woodland
Water Utility
Multi-Family Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption		
Uniform Rate	$3.29	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption		
Uniform Rate	$3.92	/ CCF

City of Woodland
Water Utility
Multi-Family Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.92 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.66 / CCF

City of Woodland
Water Utility
Multi-Family Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
0	$45.25	$46.50	$1.25	2.8%
5	68.55	70.30	1.75	2.6%
10	91.85	94.10	2.25	2.4%
15	115.15	117.90	2.75	2.4%
20	138.45	141.70	3.25	2.3%
25	161.75	165.50	3.75	2.3%
30	185.05	189.30	4.25	2.3%
35	208.35	213.10	4.75	2.3%
40	231.65	236.90	5.25	2.3%
45	254.95	260.70	5.75	2.3%
50	278.25	284.50	6.25	2.2%
55	301.55	308.30	6.75	2.2%
60	324.85	332.10	7.25	2.2%
65	348.15	355.90	7.75	2.2%
70	371.45	379.70	8.25	2.2%
75	394.75	403.50	8.75	2.2%
80	418.05	427.30	9.25	2.2%
85	441.35	451.10	9.75	2.2%
90	464.65	474.90	10.25	2.2%
95	487.95	498.70	10.75	2.2%
100	511.25	522.50	11.25	2.2%
105	534.55	546.30	11.75	2.2%
110	557.85	570.10	12.25	2.2%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption		
Uniform Rate	$4.66	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption		
Uniform Rate	$4.76	/ CCF

City of Woodland
Water Utility
Commercial Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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%

July- Dec 2013		
Metered Customer Charges		
Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month
Consumption Uniform Rate	$2.86	/ CCF

Jan - June 2014		
Metered Customer Charges		
Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month
Consumption Uniform Rate	$3.29	/ CCF

City of Woodland
Water Utility
Commercial Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.29 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.92 / CCF

City of Woodland
Water Utility
Commercial Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.92 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.66 / CCF

City of Woodland
Water Utility
Commercial Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
1" Metered Customer				
0	$45.25	$46.50	$1.25	2.8%
5	68.55	70.30	1.75	2.6%
10	91.85	94.10	2.25	2.4%
15	115.15	117.90	2.75	2.4%
20	138.45	141.70	3.25	2.3%
25	161.75	165.50	3.75	2.3%
30	185.05	189.30	4.25	2.3%
35	208.35	213.10	4.75	2.3%
40	231.65	236.90	5.25	2.3%
45	254.95	260.70	5.75	2.3%
50	278.25	284.50	6.25	2.2%
55	301.55	308.30	6.75	2.2%
60	324.85	332.10	7.25	2.2%
65	348.15	355.90	7.75	2.2%
70	371.45	379.70	8.25	2.2%
75	394.75	403.50	8.75	2.2%
80	418.05	427.30	9.25	2.2%
85	441.35	451.10	9.75	2.2%
90	464.65	474.90	10.25	2.2%
95	487.95	498.70	10.75	2.2%
100	511.25	522.50	11.25	2.2%
105	534.55	546.30	11.75	2.2%
110	557.85	570.10	12.25	2.2%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption		
Uniform Rate	$4.66	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption		
Uniform Rate	$4.76	/ CCF

City of Woodland
Water Utility
Institutional Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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	1,513.50	197.75	15.0%
475	1,387.25	1,595.75	208.50	15.0%
500	1,458.75	1,678.00	219.25	15.0%
525	1,530.25	1,760.25	230.00	15.0%
550	1,601.75	1,842.50	240.75	15.0%

July- Dec 2013		
Metered Customer Charges		
Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month
Consumption Uniform Rate	$2.86	/ CCF

Jan - June 2014		
Metered Customer Charges		
Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month
Consumption Uniform Rate	$3.29	/ CCF

City of Woodland
Water Utility
Institutional Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.29 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.92 / CCF

City of Woodland
Water Utility
Institutional Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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%
425	1,704.75	2,025.75	321.00	18.8%
450	1,802.75	2,142.25	339.50	18.8%
475	1,900.75	2,258.75	358.00	18.8%
500	1,998.75	2,375.25	376.50	18.8%
525	2,096.75	2,491.75	395.00	18.8%
550	2,194.75	2,608.25	413.50	18.8%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.92 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.66 / CCF

City of Woodland
Water Utility
Institutional Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
0	$45.25	$46.50	$1.25	2.8%
25	161.75	165.50	3.75	2.3%
50	278.25	284.50	6.25	2.2%
75	394.75	403.50	8.75	2.2%
100	511.25	522.50	11.25	2.2%
125	627.75	641.50	13.75	2.2%
150	744.25	760.50	16.25	2.2%
175	860.75	879.50	18.75	2.2%
200	977.25	998.50	21.25	2.2%
225	1,093.75	1,117.50	23.75	2.2%
250	1,210.25	1,236.50	26.25	2.2%
275	1,326.75	1,355.50	28.75	2.2%
300	1,443.25	1,474.50	31.25	2.2%
325	1,559.75	1,593.50	33.75	2.2%
350	1,676.25	1,712.50	36.25	2.2%
375	1,792.75	1,831.50	38.75	2.2%
400	1,909.25	1,950.50	41.25	2.2%
425	2,025.75	2,069.50	43.75	2.2%
450	2,142.25	2,188.50	46.25	2.2%
475	2,258.75	2,307.50	48.75	2.2%
500	2,375.25	2,426.50	51.25	2.2%
525	2,491.75	2,545.50	53.75	2.2%
550	2,608.25	2,664.50	56.25	2.2%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.66 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption
Uniform Rate $4.76 / CCF

City of Woodland
Water Utility
Industrial Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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%
130	400.55	460.70	60.15	15.0%
140	429.15	493.60	64.45	15.0%
150	457.75	526.50	68.75	15.0%
160	486.35	559.40	73.05	15.0%
170	514.95	592.30	77.35	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%

July- Dec 2013

Metered Customer Charges

Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month

Consumption
Uniform Rate $2.86 / CCF

Jan - June 2014

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.29 / CCF

City of Woodland
Water Utility
Industrial Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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	427.80	509.15	81.35	19.0%
130	460.70	548.35	87.65	19.0%
140	493.60	587.55	93.95	19.0%
150	526.50	626.75	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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption		
Uniform Rate	$3.29	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption		
Uniform Rate	$3.92	/ CCF

City of Woodland
Water Utility
Industrial Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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%
210	861.95	1,023.85	161.90	18.8%
220	901.15	1,070.45	169.30	18.8%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.92 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.66 / CCF

City of Woodland
Water Utility
Industrial Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
0	$45.25	$46.50	$1.25	2.8%
10	91.85	94.10	2.25	2.4%
20	138.45	141.70	3.25	2.3%
30	185.05	189.30	4.25	2.3%
40	231.65	236.90	5.25	2.3%
50	278.25	284.50	6.25	2.2%
60	324.85	332.10	7.25	2.2%
70	371.45	379.70	8.25	2.2%
80	418.05	427.30	9.25	2.2%
90	464.65	474.90	10.25	2.2%
100	511.25	522.50	11.25	2.2%
110	557.85	570.10	12.25	2.2%
120	604.45	617.70	13.25	2.2%
130	651.05	665.30	14.25	2.2%
140	697.65	712.90	15.25	2.2%
150	744.25	760.50	16.25	2.2%
160	790.85	808.10	17.25	2.2%
170	837.45	855.70	18.25	2.2%
180	884.05	903.30	19.25	2.2%
190	930.65	950.90	20.25	2.2%
200	977.25	998.50	21.25	2.2%
210	1,023.85	1,046.10	22.25	2.2%
220	1,070.45	1,093.70	23.25	2.2%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption		
Uniform Rate	$4.66	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption		
Uniform Rate	$4.76	/ CCF

City of Woodland
Water Utility
Large User Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
4" Metered Customer				
0	$89.95	$103.30	$13.35	14.8%
1,000	2,859.95	3,343.30	483.35	16.9%
2,000	5,629.95	6,583.30	953.35	16.9%
3,000	8,399.95	9,823.30	1,423.35	16.9%
4,000	11,169.95	13,063.30	1,893.35	17.0%
5,000	13,939.95	16,303.30	2,363.35	17.0%
6,000	16,709.95	19,543.30	2,833.35	17.0%
7,000	19,479.95	22,783.30	3,303.35	17.0%
7,500	20,864.95	24,403.30	3,538.35	17.0%
8,100	22,526.95	26,347.30	3,820.35	17.0%
8,500	23,634.95	27,643.30	4,008.35	17.0%
8,800	24,465.95	28,615.30	4,149.35	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%

July- Dec 2013

Metered Customer Charges

Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month

Consumption
Uniform Rate $2.77 / CCF

Jan - June 2014

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.24 / CCF

City of Woodland
Water Utility
Large User Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
4" Metered Customer				
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	19,121.30	2,818.00	17.3%
6,000	19,543.30	22,921.30	3,378.00	17.3%
7,000	22,783.30	26,721.30	3,938.00	17.3%
7,500	24,403.30	28,621.30	4,218.00	17.3%
8,100	26,347.30	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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption		
Uniform Rate	$3.24	/ CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption		
Uniform Rate	$3.80	/ CCF

City of Woodland
Water Utility
Large User Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
4" Metered Customer				
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	41,921.30	49,091.60	7,170.30	17.1%
11,500	43,821.30	51,316.60	7,495.30	17.1%
12,000	45,721.30	53,541.60	7,820.30	17.1%
12,500	47,621.30	55,766.60	8,145.30	17.1%
13,000	49,521.30	57,991.60	8,470.30	17.1%
13,500	51,421.30	60,216.60	8,795.30	17.1%
14,000	53,321.30	62,441.60	9,120.30	17.1%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $3.80 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.45 / CCF

City of Woodland
Water Utility
Large User Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
4" Metered Customer				
0	$141.60	$145.50	3.90	2.8%
1,000	4,591.60	4,735.50	143.90	3.1%
2,000	9,041.60	9,325.50	283.90	3.1%
3,000	13,491.60	13,915.50	423.90	3.1%
4,000	17,941.60	18,505.50	563.90	3.1%
5,000	22,391.60	23,095.50	703.90	3.1%
6,000	26,841.60	27,685.50	843.90	3.1%
7,000	31,291.60	32,275.50	983.90	3.1%
7,500	33,516.60	34,570.50	1,053.90	3.1%
8,100	36,186.60	37,324.50	1,137.90	3.1%
8,500	37,966.60	39,160.50	1,193.90	3.1%
8,800	39,301.60	40,537.50	1,235.90	3.1%
9,000	40,191.60	41,455.50	1,263.90	3.1%
9,500	42,416.60	43,750.50	1,333.90	3.1%
10,000	44,641.60	46,045.50	1,403.90	3.1%
10,500	46,866.60	48,340.50	1,473.90	3.1%
11,000	49,091.60	50,635.50	1,543.90	3.1%
11,500	51,316.60	52,930.50	1,613.90	3.1%
12,000	53,541.60	55,225.50	1,683.90	3.1%
12,500	55,766.60	57,520.50	1,753.90	3.1%
13,000	57,991.60	59,815.50	1,823.90	3.1%
13,500	60,216.60	62,110.50	1,893.90	3.1%
14,000	62,441.60	64,405.50	1,963.90	3.1%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $4.45 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption
Uniform Rate $4.59 / CCF

City of Woodland
Water Utility
Landscape Bill Comparison
Proposed FY 2014 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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%

July- Dec 2013

Metered Customer Charges

Meter Size		
3/4"	$28.75	/ month
1"	28.75	/ month
1 1/2"	28.75	/ month
2"	28.75	/ month
3"	54.00	/ month
4"	89.95	/ month
6"	179.70	/ month

Consumption
Uniform Rate $3.25 / CCF

Jan - June 2014

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.71 / CCF

City of Woodland
Water Utility
Landscape Bill Comparison
Proposed FY 2015 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$33.00	/ month
1"	33.00	/ month
1 1/2"	33.00	/ month
2"	33.00	/ month
3"	62.00	/ month
4"	103.30	/ month
6"	206.30	/ month

Consumption
Uniform Rate $3.71 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $4.47 / CCF

City of Woodland
Water Utility
Landscape Bill Comparison
Proposed FY 2016 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
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%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$38.75	/ month
1"	38.75	/ month
1 1/2"	38.75	/ month
2"	38.75	/ month
3"	72.80	/ month
4"	121.30	/ month
6"	242.20	/ month

Consumption
Uniform Rate $4.47 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $5.36 / CCF

City of Woodland
Water Utility
Landscape Bill Comparison
Proposed FY 2017 Rates

Monthly Use (CCF)	Present Rates	Proposed Rates	Difference $	Difference %
2" Metered Customer				
0	$45.25	$46.50	$1.25	2.8%
25	179.25	183.00	3.75	2.1%
50	313.25	319.50	6.25	2.0%
55	340.05	346.80	6.75	2.0%
60	366.85	374.10	7.25	2.0%
65	393.65	401.40	7.75	2.0%
70	420.45	428.70	8.25	2.0%
75	447.25	456.00	8.75	2.0%
85	500.85	510.60	9.75	1.9%
95	554.45	565.20	10.75	1.9%
96	559.81	570.66	10.85	1.9%
97	565.17	576.12	10.95	1.9%
98	570.53	581.58	11.05	1.9%
99	575.89	587.04	11.15	1.9%
100	581.25	592.50	11.25	1.9%
125	715.25	729.00	13.75	1.9%
130	742.05	756.30	14.25	1.9%
135	768.85	783.60	14.75	1.9%
138	784.93	799.98	15.05	1.9%
140	795.65	810.90	15.25	1.9%
150	849.25	865.50	16.25	1.9%
160	902.85	920.10	17.25	1.9%
170	956.45	974.70	18.25	1.9%
180	1,010.05	1,029.30	19.25	1.9%

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$45.25	/ month
1"	45.25	/ month
1 1/2"	45.25	/ month
2"	45.25	/ month
3"	85.10	/ month
4"	141.60	/ month
6"	282.80	/ month

Consumption
Uniform Rate $5.36 / CCF

PRESENT RATES

Metered Customer Charges

Meter Size		
3/4"	$46.50	/ month
1"	46.50	/ month
1 1/2"	46.50	/ month
2"	46.50	/ month
3"	87.40	/ month
4"	145.50	/ month
6"	290.60	/ month

Consumption
Uniform Rate $5.46 / CCF