



CITY OF SACRAMENTO

Water and Wastewater Rate Study

Final Report / August 12, 2026



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August 12, 2026

Mr. David Levine
Long-Range Financial Planning Manager
City of Sacramento Department of Utilities
1395 35th Ave
Sacramento, CA 95822

Subject: Water and Wastewater Rate Study Report

Dear Mr. Levine:

Raftelis is pleased to provide this Water and Wastewater Rate Study Report (study) for the City of Sacramento (City) to address current financial challenges the City is facing with respect to water and wastewater utilities and to establish water and wastewater rates for Fiscal Year (FY) 2028 through FY 2032 that are proportionate, financially sufficient, and cost justified.

The major objectives of the study include the following:

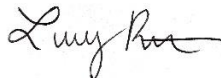
- Develop long-term financial plans for the City's water and wastewater utilities to ensure financial sufficiency, meet operations and maintenance costs, ensure sufficient funding for capital replacement and refurbishment needs, and improve the financial health of the utilities.
- Conduct water and wastewater cost-of-service analyses to develop proposed rates reflecting the cost to provide services to customers.
- Develop five years of water and wastewater rates for adoption.

This study details results and recommendations related to the development of the proposed financial plans, cost-of-service analyses, and proposed rate calculations. It has been a pleasure working with you, and we thank you and City staff for your support throughout this study.

Sincerely,



Brian Bass
Project Manager



Lindsay Roth
Senior Consultant

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Abbreviations

ARRA	American Recovery and Reinvestment Act
AWIA	America's Water Infrastructure Act
AWWA	American Water Works Association
CCF	Hundred Cubic Feet
CCR	California Code of Regulations
CIP	Capital Improvement Program
City	City of Sacramento
City Council	City of Sacramento's City Council
COS	Cost-of-Service
CPI	Consumer Price Index
CSS	Combined Sewer System
CWTP	Combined Wastewater Treatment Plant
DOU	Department of Utilities
EAFWTP	E.A. Fairbairn Water Treatment Plan
EchoWater	EchoWater Resource Recovery Facility
EDU	Equivalent Dwelling Unit
EPA	Environmental Protection Agency
ERP	Emergency Response Plans
EV	Electric Vehicles
FY	Fiscal Year
gpm	Gallons per Minute
IT	Information and Technology
LCRR	Revised Lead & Copper Rule

Max Day	Maximum Day
Max Hour	Maximum Hour
MCL	Maximum Contaminant Levels
MOP	Manual of Practice
MYOP	Multi-Year Operating Projects
O&M	Operations and Maintenance
PAYGO	Pay-As-You-Go
PFAS	Per- and polyfluoroalkyl substances
PFOA	Perfluorooctanoic Acid
PFOS	Perfluorooctanesulfonic Acid
Pioneer	Pioneer Treatment Reservoir Facility
POTW	Publicly Operated Treatment Works
R&R	Repair and Replacement
RRA	Risk & Resilience Assessments
SacSewer	Sacramento Area Sewer District
SCADA	Supervisory Control and Data Acquisition
sq. ft.	Square Feet
SRWTP	Sacramento River Water Treatment Plant
SSS	Separate Sanitary Sewer System
study	Water and Wastewater Rate Study Report
Study Period	FY 2028 - FY 2032
WEF	Water Environment Federation

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1. Executive Summary

1.1. Study Overview

Public water and wastewater utilities in California perform a cost-of-service (COS) analysis to ensure that customers are charged proportionately for service commensurate with the cost to provide service. The City of Sacramento (City) engaged Raftelis to conduct a water and wastewater COS study to develop a proposed five-year schedule of increases for water and wastewater rates from Fiscal Year¹ (FY) 2028 through FY 2032 (study period). The City of Sacramento's City Council (City Council) must formally adopt the proposed rates following a public hearing before they can be implemented.

The major objectives of this study are to:

- Develop a long-term financial plan that sufficiently funds the City's water and wastewater operations and maintenance (O&M) expenses, debt service payments, and capital expenditures while adequately funding reserves and achieving debt coverage requirements.
- Conduct COS analyses to develop proposed rates reflecting the cost to serve water and wastewater customers, consistent with Proposition 218 and industry standards.
- Review the City's existing water and wastewater rate structures and recommend changes as necessary to ensure that proposed rates achieve the financial objectives of the City.
- Develop a five-year schedule of water and wastewater rates that are proportionate, financially sufficient, and cost justified.

1.2. Rate Study Process

Raftelis conducted this study using industry-standard principles outlined by the American Water Works Association's (AWWA) *Manual M1, 8th Edition*, and the Water Environment Federation's (WEF) *Financing and Charges for Wastewater Systems Manual of Practice No. 27, 5th Edition*. These industry manuals are used as tools, and the principles they identify have been adjusted as appropriate to align with the substantive

¹ A fiscal year is a 12-month period beginning July 1 of the preceding year and ending on June 30 of that fiscal year. For example, FY 2026 begins July 1, 2025, and ends June 30, 2026.

requirements of Proposition 218. The overall process outlined below applies to the development of both water and wastewater rates.

- **Financial Plan:** Develop cost projections for the water and wastewater utilities to determine the amount of revenue required from water and wastewater rates.
- **Cost-of-Service Analysis:** Allocate costs to system components and then to various customer classes based on user characteristics.
- **Rate Design:** Develop rates that generate sufficient revenue based on the results of the financial plan and cost-of-service analyses.
- **Report Preparation:** Develop a Water and Wastewater Rate Study Report (study) to document the results.
- **Rate Adoption:** Proposed rates may be adopted by the City Council only after holding a public hearing in accordance with Proposition 218. Rate adoption is an essential part of the process completed by the City after the rate study.

1.3. Proposed Water Financial Plan

Raftelis conducted a status quo cash flow analysis to assess whether current revenues adequately fund the water utility's expenses over the rate-setting period. Projected operating and capital costs are accounted for in the analysis. Results demonstrate a need for revenue adjustments for the water utility. Raftelis worked with City staff to develop the following schedule of proposed revenue increases over the five-year study period (Table 1-1).

Table 1-1: Proposed Water Revenue Increases

A	B	C	D	E	F
Description	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Effective Date	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031
Revenue Adjustment	18.0%	17.0%	16.0%	12.0%	8.0%

Key factors influencing the need for proposed revenue increases include:

1. Cost inflation: Operating costs continue to increase year-over-year due to inflationary pressures.
2. Planned capital expenditures: Capital Improvement Program (CIP) projects through FY 2032, including substantial repair and replacement (R&R) capital projects, total approximately \$100.1 million per year on average.

Figure 1-1 shows the proposed CIP financing plan over the study period. The City's five-year CIP schedule was adopted by the City Council. All CIP through FY 2031 is to be funded by cash reserves. In FY 2032, the CIP includes additional funding from proposed debt proceeds for the "Water + Treatment Plants Resiliency and Improvements Project".

Figure 1-1: Water Utility Capital Improvement Plan

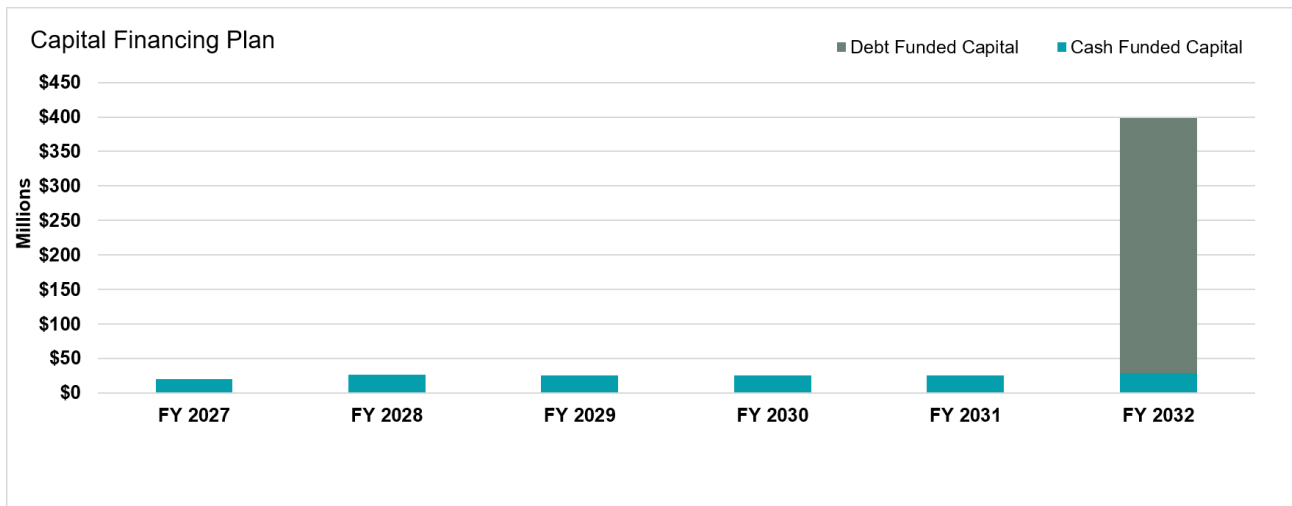


Figure 1-2 shows the revenues for the water utility under the proposed and status quo financial plans. Revenues under the proposed financial plan and status quo financial plan are represented by the dashed and solid lines, respectively. O&M expenses, debt service, and reserve funding for CIP/other purposes are represented by the various stacked bars. Revenue increases are required to generate sufficient revenue to recover O&M expenses, fund reserves, and debt service payments over the study period.

Figure 1-2: Proposed vs. Status Quo Water Financial Plan

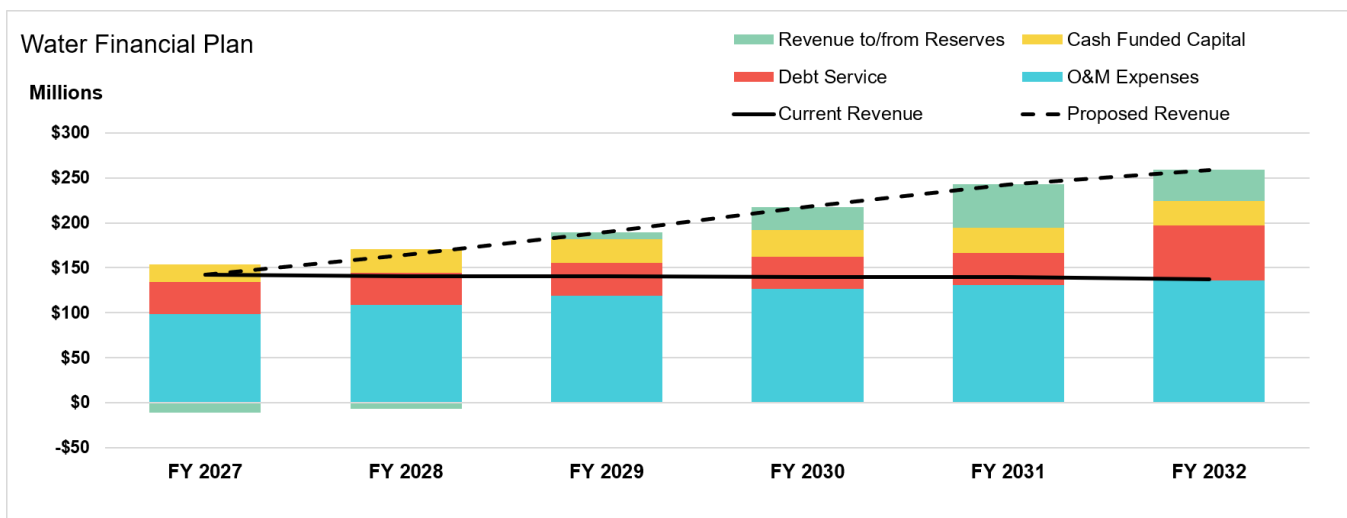


Figure 1-3 shows the water utility's projected year-end balance under the proposed financial plan. The light blue bars indicate the ending balance for the operating fund, and the dark blue bars represent the ending balance for the capital fund. The minimum operating reserve (120 days of O&M) is represented by the solid black line, the minimum operating reserve plus the minimum capital reserve (one year of annual CIP costs) by the dashed dark blue line, and the 5-year capital reserve target by the yellow line. The Department of Utilities' (DOU) Designated Reserve Fund Policy set the minimum reserve requirements used to calculate the proposed rates and was approved by the City Council on June 18, 2024. The proposed rate increases are necessary to meet the reserve fund policies. Throughout the study period, the water utility's reserves are projected to remain above the sum of the minimum operating and capital reserves under the proposed rate increases. By the end of the study period, the water utility's reserves continue to increase towards the 5-year capital reserve target. The revenues shown above the sum of the minimum operating and capital reserves (dashed line) in Figure 1-3 will be needed for future bonding capacity and capital projects beyond the 5-year period. Many of these projects address large deferred maintenance needs, such as the construction phase of the Water + Treatment Plants Resiliency and Improvements Project and the planning and design for River Arc, the water supply expansion project identified in the Water Master Plan. Both projects will require additional debt to fund. The larger ending cash balances in FY 2032 consist of debt proceeds from borrowing during the current rate study period. The outer years of the financial plan are shown in Appendix L and in the City's Water and Wastewater Fund Review, which was completed by the Office of the City Auditor and Raftelis in 2024.

Figure 1-3: Proposed Water Financial Plan – Projected Ending Balances

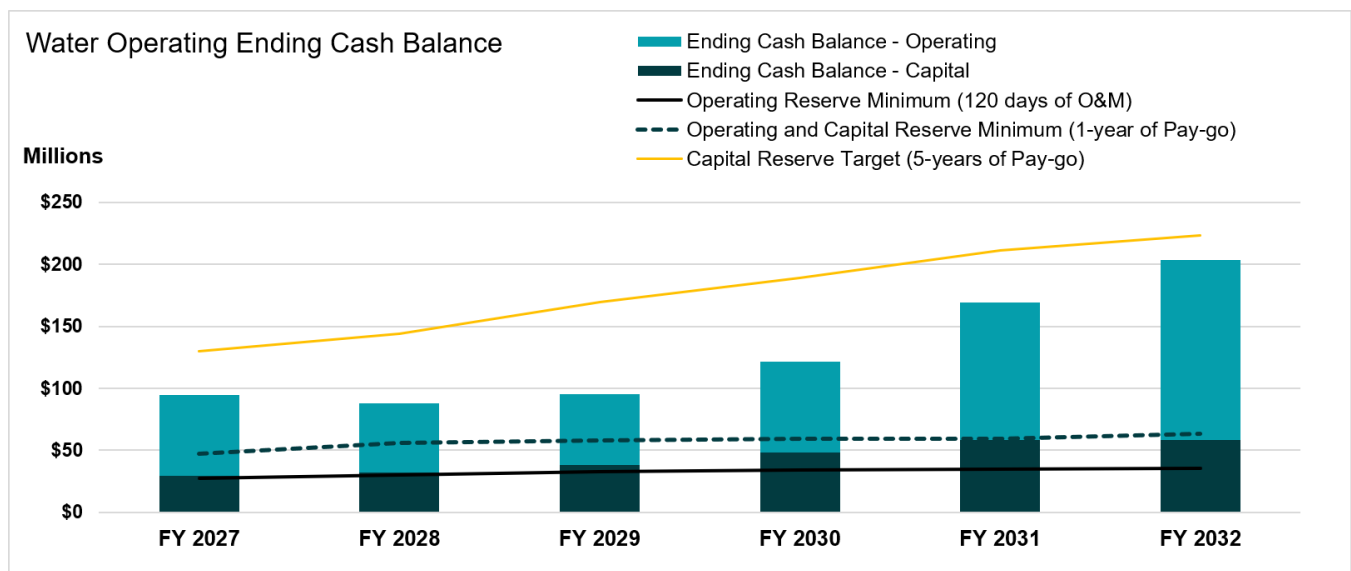
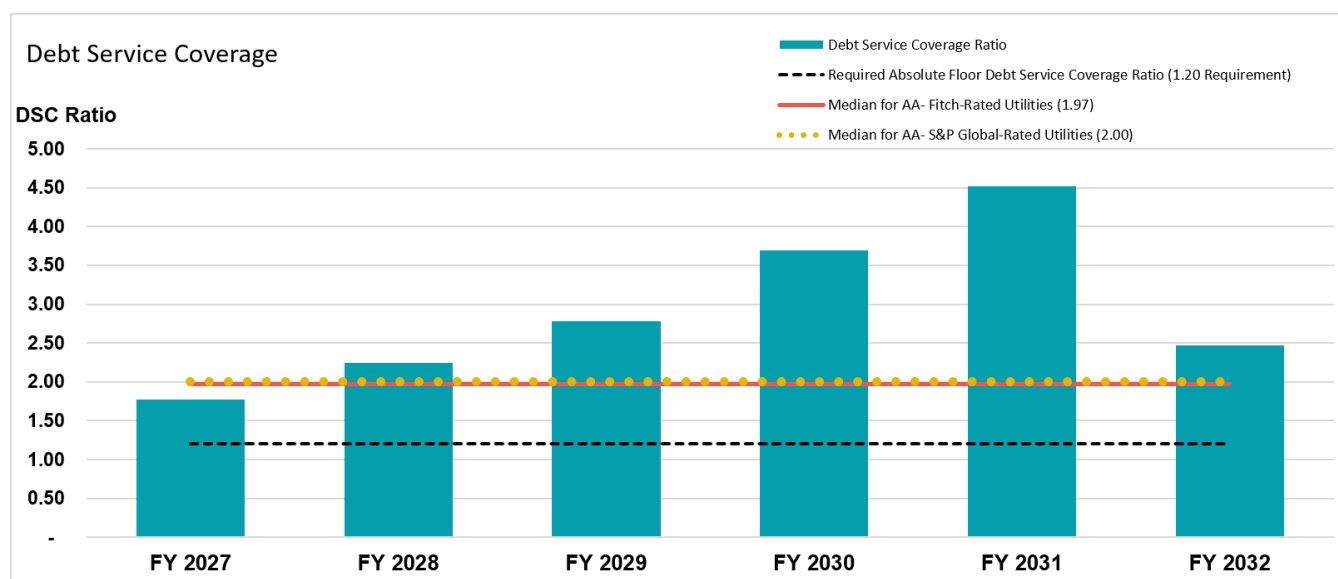


Figure 1-4 shows projected debt service coverage (blue bars) relative to the debt service coverage requirement (dashed dark blue line) over the study period. The graph also shows the median debt service

coverage for AA Fitch-rated (red line) and S&P Global-rated (dotted yellow line) utilities. Fluctuations in debt service coverage over the study period are largely due to new debt service. Debt service coverage remains above the requirements of the City's debt management policy of 120% throughout the study period under the proposed financial plan. The City's policy for debt service coverage is considered a floor, which is the minimum acceptable level, and rating agencies report a median value that is higher for similarly rated water utilities.

Figure 1-4: Proposed Water Financial Plan – Debt Service Coverage



1.4. Proposed Water Rates

Table 1-2 through Table 1-4 show the proposed five-year water rate schedules. All fixed charges are shown monthly. The variable rates are shown as dollars per hundred cubic feet (CCF)². The full schedule of proposed non-residential flat rates is shown in Appendix F. Table 1-7 shows the impact of the proposed rates on metered single-family residential customers in FY 2028.

² One CCF equals approximately 748 gallons.

Table 1-2: Proposed Five-Year Water Monthly Service Charge Schedule

Meter Rates	Current	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
5/8"	\$35.72	\$28.17	\$32.96	\$38.23	\$42.82	\$46.25
3/4"	\$35.72	\$31.20	\$36.50	\$42.34	\$47.42	\$51.21
1"	\$35.72	\$37.27	\$43.61	\$50.59	\$56.66	\$61.19
1-1/2"	\$67.29	\$52.42	\$61.33	\$71.14	\$79.68	\$86.05
2"	\$105.15	\$70.61	\$82.61	\$95.83	\$107.33	\$115.92
3"	\$193.49	\$128.21	\$150.01	\$174.01	\$194.89	\$210.48
4"	\$319.72	\$213.09	\$249.32	\$289.21	\$323.92	\$349.83
6"	\$635.25	\$416.20	\$486.95	\$564.86	\$632.64	\$683.25
8"	\$1,013.87	\$870.92	\$1,018.98	\$1,182.02	\$1,323.86	\$1,429.77
10"	\$1,455.63	\$1,295.33	\$1,515.54	\$1,758.03	\$1,968.99	\$2,126.51
12"	\$2,717.78	\$1,628.79	\$1,905.68	\$2,210.59	\$2,475.86	\$2,673.93

Table 1-3: Proposed Five-Year Water Variable Rate Schedule

Variable Rate (per CCF)	Current	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
All Classes	\$1.4587	\$2.1882	\$2.5602	\$2.9698	\$3.3262	\$3.5923

Table 1-4: Proposed Five-Year Private Fireline Monthly Rate Schedule

Private Fire	Current	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
2"	\$40.21	\$22.82	\$26.70	\$30.97	\$34.69	\$37.47
3"	\$60.54	\$24.18	\$28.30	\$32.83	\$36.77	\$39.71
4"	\$80.37	\$26.53	\$31.04	\$36.01	\$40.33	\$43.56
6"	\$120.62	\$34.95	\$40.89	\$47.43	\$53.12	\$57.37
8"	\$160.85	\$49.48	\$57.89	\$67.15	\$75.21	\$81.23
10"	\$201.03	\$71.33	\$83.45	\$96.80	\$108.42	\$117.09
12"	\$241.15	\$101.61	\$118.88	\$137.90	\$154.45	\$166.81

Table 1-5: Metered Single Family Residential Monthly Water Bill Impacts (FY 2028)

Residential	Usage (CCF)	Current Bill	Proposed Bill	Difference
Low Use	3.9	\$41.41	\$45.80	\$4.40
Median Use	7.8	\$47.10	\$54.34	\$7.24
Average Use	10.8	\$51.47	\$60.90	\$9.43
High Usage	21.7	\$67.37	\$84.75	\$17.38

1.5. Proposed Wastewater Financial Plan

Raftelis conducted a status quo cash flow analysis to evaluate whether existing wastewater rates adequately fund the wastewater utility's expenses over the rate-setting period. Projected operating and capital costs are accounted for in the analysis. Results demonstrate a need for revenue increases for the wastewater utility. Raftelis worked with City staff to develop the following schedule of proposed revenue increases over the five-year study period (Table 1-6). The wastewater rates will not fund the storm drainage functions of the combined system. The City separates the operations costs for the combined system into wastewater and storm drainage functions and separately funds the activities from segregated wastewater and storm drainage funds. Likewise, the City identifies whether capital improvement projects are for wastewater or storm drainage purposes and then funds the projects accordingly from the separate funds.

Table 1-6: Proposed Wastewater Revenue Increases

	A	B	C	D	E	F
Line	Description	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Effective Date	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031
2	Revenue Adjustment	18%	16%	14%	12%	10%

Key factors influencing the need for proposed revenue adjustments include:

- **Cost inflation:** Operating costs continue to increase year-over-year due to inflationary pressures.
- **Planned capital expenditures:** CIP projects through FY 2031, including substantial R&R capital projects, total approximately \$64.8 million per year on average.

Figure 1-5 shows the proposed CIP financing plan over the study period. All CIP through FY 2031 is to be funded by cash reserves. In FY 2032, the CIP includes additional funding from projected debt proceeds for the Pioneer Roof and Rehabilitation Project.

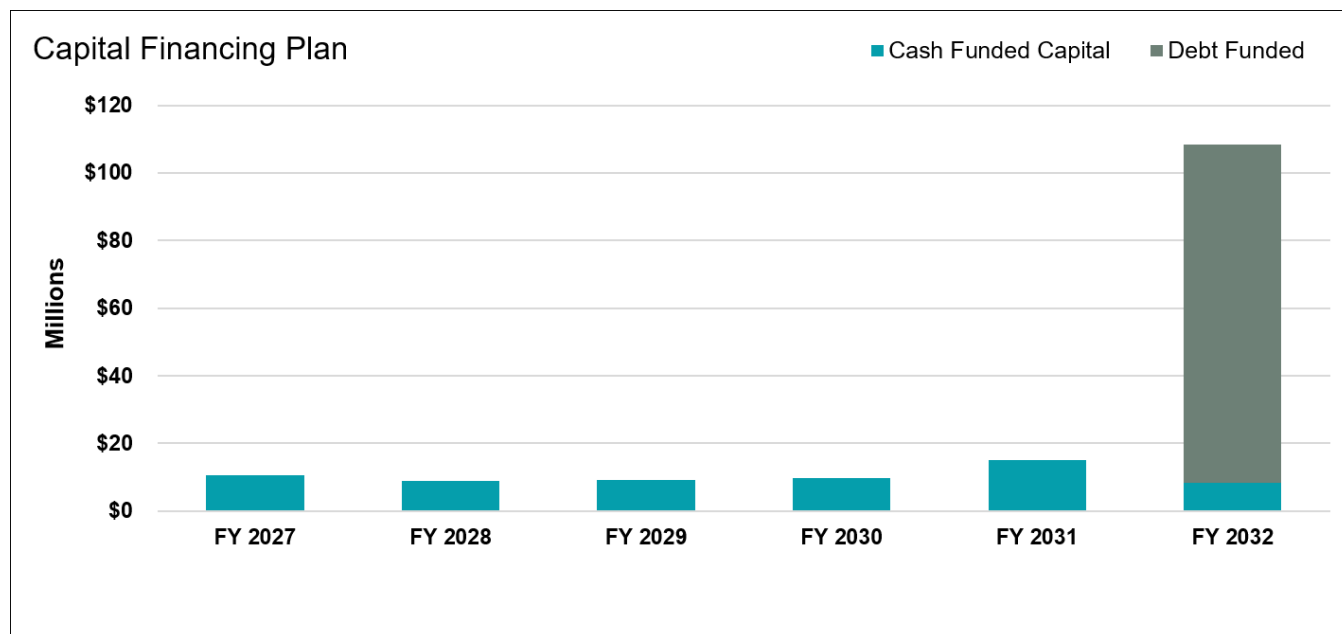
Figure 1-5: Wastewater Utility Capital Improvement Plan

Figure 1-6 shows revenues for the wastewater utility under the proposed financial and status quo financial plans. Revenues under the proposed financial plan and status quo financial plan are represented by the dashed and solid lines, respectively. O&M expenses, debt service, and reserve funding for CIP/other purposes are represented by the various stacked bars. Revenue increases are required to generate sufficient revenue to recover O&M expenses and debt service payments over the study period.

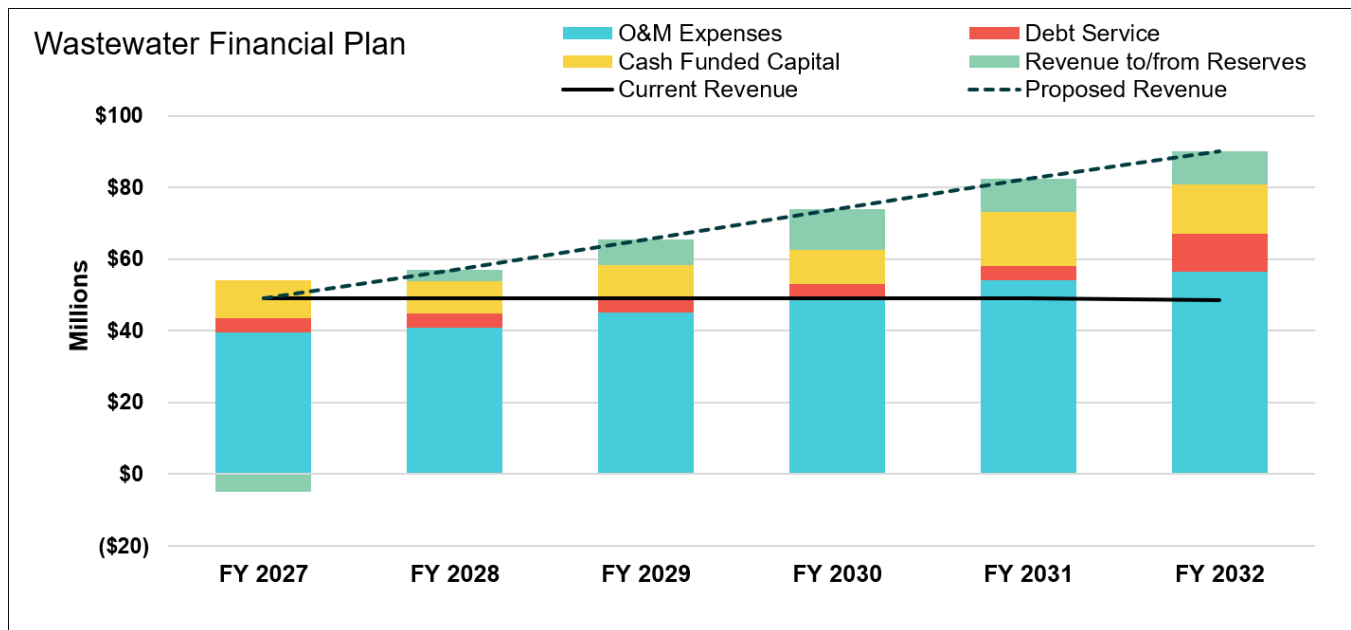
Figure 1-6: Proposed vs. Status Quo Wastewater Financial Plan

Figure 1-7 shows the wastewater utility's projected year-end balance under the proposed financial plan. The light blue bars indicate the ending balance for the operating fund, and the dark blue bars represent the ending balance for the capital fund. The minimum operating reserve is represented by the solid black line, the minimum operating reserve plus the minimum capital reserve by the dotted dark blue line, and the 5-year capital reserve target by the yellow line. The amount of each reserve is defined in the following figure. The DOUs' Designated Reserve Fund Policy set the minimum reserve requirements used to calculate the proposed rates and was approved by the City Council on June 18, 2024. The proposed rate increases are necessary to meet the reserve fund policies. Throughout the study period, the wastewater utility's reserves are projected to remain above the sum of the minimum operating and capital reserve targets under the proposed rate increases. The 5-year capital reserve target is high because it increases each year based on the next five years of CIP, which is projected to rise. The 5-year capital reserve target is a "target" and not a requirement, and the rate increases needed to achieve it would be substantial. Accordingly, the proposed rates were designed to meet the City's minimum reserve requirements and the most critical infrastructure projects outlined in the City's thirty-year CIP, rather than the 5-year capital reserve target.

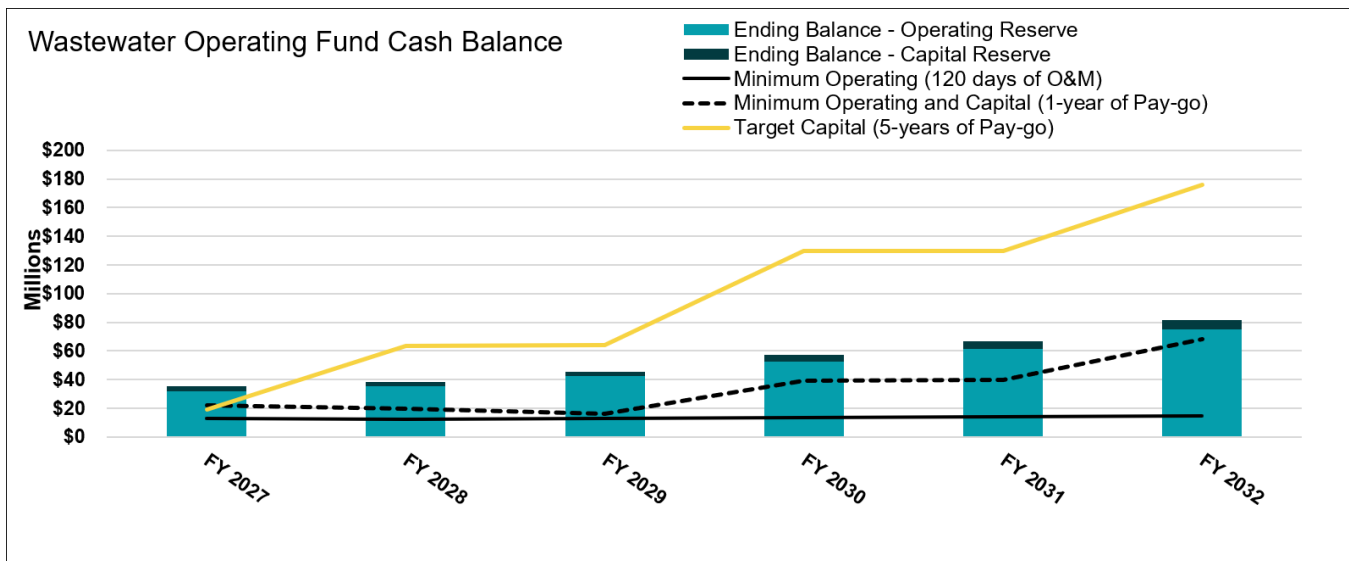
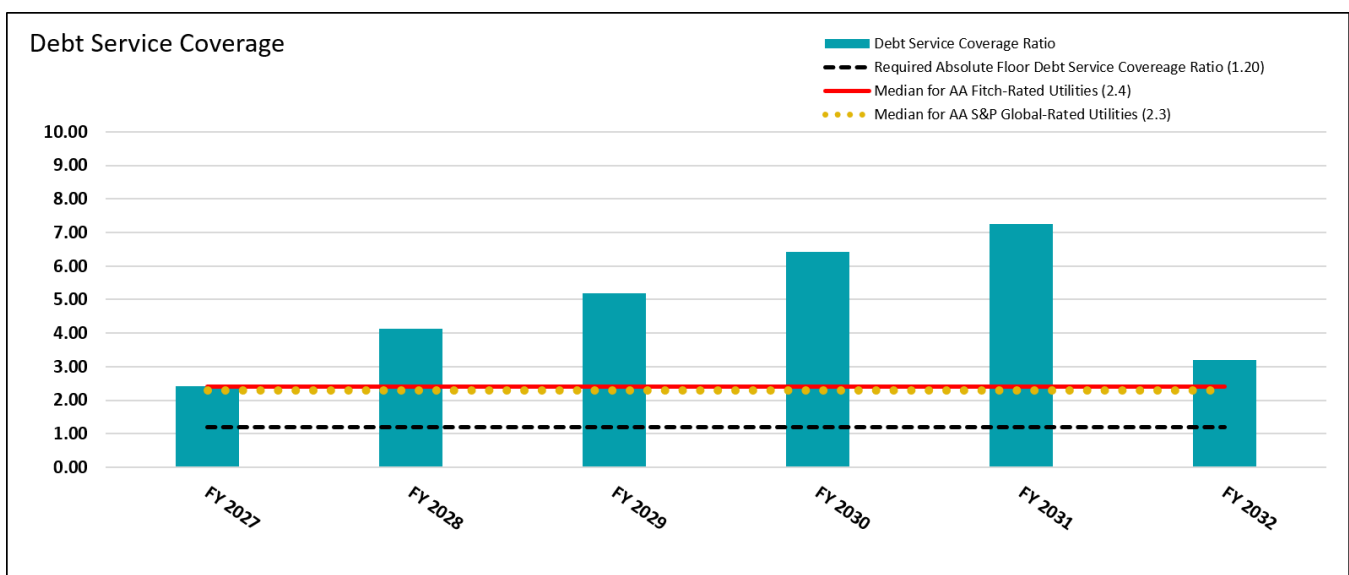
Figure 1-7: Proposed Wastewater Financial Plan – Projected Ending Balances

Figure 1-8 shows projected debt coverage (blue bars) relative to the debt coverage requirement (dotted dark blue line) over the study period. The graph also shows the median debt coverage for AA Fitch-rated (red line) and S&P Global-rated (dotted yellow line) utilities. Fluctuations in debt coverage over the study period are largely due to new debt service. Debt coverage remains above the requirement throughout the study period under the proposed financial plan.

Figure 1-8: Proposed Wastewater Financial Plan- Debt Coverage

1.6. Proposed Wastewater Rates

Table 1-7 through Table 1-9 show the proposed five-year wastewater rate schedules. All fixed charges are shown monthly. The full schedule of proposed non-residential flat rates is shown in Appendix K. Table 1-10 shows the residential bill impacts for FY 2028. The tables show bills by number of rooms to show the difference between the current rate structure (charged by rooms) and the proposed rate structure (flat rates).

Table 1-7: Proposed Five-Year Wastewater Rate Schedule – Flat Rates (\$/month)

Flat Rate Schedule	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Residential					
Single Family Residential	\$33.22	\$38.54	\$43.94	\$49.22	\$54.15
Multi-Family Residential	\$22.89	\$26.56	\$30.28	\$33.92	\$37.32

Table 1-8: Proposed Five-Year Wastewater Rate Schedule – Meter Charges (\$/month)

Meter Rates Schedule	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
5/8"	\$21.63	\$25.09	\$28.60	\$32.03	\$35.23
3/4"	\$32.44	\$37.63	\$42.90	\$48.05	\$52.86
1"	\$54.07	\$62.72	\$71.50	\$80.08	\$88.09
1-1/2"	\$108.14	\$125.44	\$143.00	\$160.16	\$176.18
2"	\$173.02	\$200.70	\$228.80	\$256.26	\$281.89
3"	\$378.49	\$439.05	\$500.52	\$560.58	\$616.64
4"	\$681.27	\$790.27	\$900.91	\$1,009.02	\$1,109.92
6"	\$1,405.80	\$1,630.73	\$1,859.03	\$2,082.11	\$2,290.32
8"	\$2,595.33	\$3,010.58	\$3,432.06	\$3,843.91	\$4,228.30
10"	\$4,541.82	\$5,268.51	\$6,006.10	\$6,726.83	\$7,399.51
12"	\$5,731.35	\$6,648.37	\$7,579.14	\$8,488.64	\$9,337.50

Table 1-9: Proposed Five-Year Wastewater Rate Schedule – Variable Rates (\$/CCF)

Variable Rate Schedule	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Over Threshold	\$1.5285	\$1.7731	\$2.0213	\$2.2639	\$2.4903

Table 1-10: Single Family Residential Monthly Wastewater Bill Impacts (FY 2028)

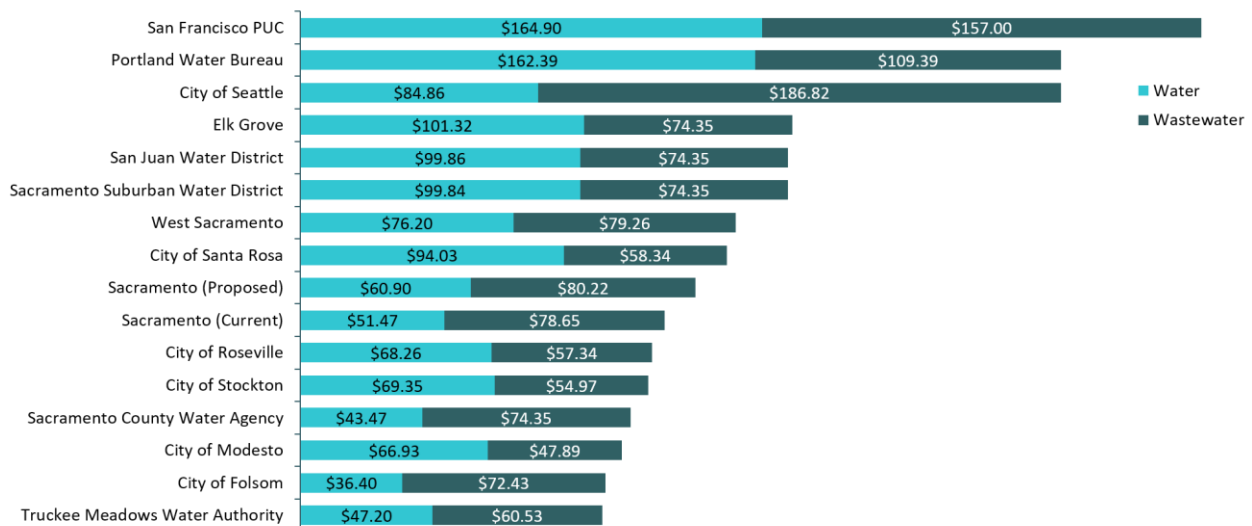
Residential Impacts - SFR/MFR Flat Rate	Current Bill	Proposed Bill	Difference (\$)
Single Family			
Single Family 1-3 Rooms	\$20.74	\$33.22	\$12.48
Single Family 4-5 Rooms	\$26.28	\$33.22	\$6.94
Single Family 6-7 Rooms	\$31.65	\$33.22	\$1.57
Single Family 8-9 Rooms	\$36.56	\$33.22	-\$3.34
Single Family 10-15 Rooms	\$41.95	\$33.22	-\$8.73
Single Family 16 Rooms	\$44.82	\$33.22	-\$11.60
Single Family 17 Rooms	\$47.69	\$33.22	-\$14.47
Single Family 18 Rooms	\$50.56	\$33.22	-\$17.34
Single Family 19 Rooms	\$53.43	\$33.22	-\$20.21
Multi-Family			
Multi-Family 1-3 Rooms	\$20.74	\$22.89	\$2.15
Multi-Family 4-5 Rooms	\$26.28	\$22.89	-\$3.39
Multi-Family 6-7 Rooms	\$31.65	\$22.89	-\$8.76
Multi-Family 8-9 Rooms	\$36.56	\$22.89	-\$13.67
Multi-Family 10-15 Rooms	\$41.95	\$22.89	-\$19.06

1.7. Combined Monthly Bill Impacts

Table 1-11 and Figure 1-9 shows a sample comparison of the combined monthly water and wastewater bills for a single-family residential customer with neighboring utilities. All bills are calculated based on a 1" water meter size and monthly water use of 10.8 CCF. Wastewater bills include the cost of treatment provided by an outside agency if it is not already included in the agency's rates. For the City, this outside treatment is provided by Sacramento Area Sewer District (SacSewer). These costs are included in the total bills shown below. Current wastewater bills use the Single Family Residential 6-7 Room monthly rate, which represents the most common single family customer rate. Estimated monthly bills based on the City's current and proposed rates are included in the survey. The proposed combined residential bill remains in the bottom half of utilities surveyed.

Table 1-11: Combined Monthly Bill Comparison for Single Family Residential (10.8 CCF/month)

Rate Survey	Water	Sewer Collection	Sewer Treatment	Total
San Francisco PUC	\$164.90	\$157.00	\$0.00	\$321.90
Portland Water Bureau	\$162.39	\$109.39	\$0.00	\$271.78
City of Seattle	\$84.86	\$124.16	\$62.66	\$271.68
Elk Grove	\$101.32	\$27.35	\$47.00	\$175.67
San Juan Water District	\$99.86	\$27.35	\$47.00	\$174.21
Sacramento Suburban Water District	\$99.84	\$27.35	\$47.00	\$174.19
West Sacramento	\$76.20	\$32.26	\$47.00	\$155.46
City of Santa Rosa	\$94.03	\$58.34	\$0.00	\$152.37
Sacramento (Proposed)	\$60.90	\$33.22	\$47.00	\$141.12
Sacramento (Current)	\$51.47	\$31.65	\$47.00	\$130.12
City of Roseville	\$68.26	\$57.34	\$0.00	\$125.60
City of Stockton	\$69.35	\$54.97	\$0.00	\$124.32
Sacramento County Water Agency	\$43.47	\$27.35	\$47.00	\$117.82
City of Modesto	\$66.93	\$47.89	\$0.00	\$114.82
City of Folsom	\$36.40	\$25.43	\$47.00	\$108.83
Truckee Meadows Water Authority	\$47.20	\$60.53	\$0.00	\$107.73

Figure 1-9: Combined Monthly Bill Comparison for Single Family Residential (10.8 CCF/month)³

³ The City of Sacramento has one of only four combined systems on the west coast. San Francisco, Portland, and Seattle are included in the survey because they also have combines systems.

1.8. Largest Ten Percent of Users

AB 755 passed in 2023 and is codified in Water Code, §§ 390 & 390.1. It requires the identification of the costs incurred to serve the largest 10 percent of the users served by the City. Proposition 218 requires rates that allocate costs-of-service proportionately, not special rates for the top 10% of consumers, regardless of other factors.

In FY 2027, the total projected number of metered water accounts is 150,985; the top 10% of users represent 15,096 accounts and approximately 34% of total annual water use. These large users are primarily non-residential and multi-family accounts. The estimated cost to serve the top 10% of users is approximately \$33.4 million. It is our professional judgment that the water rates proposed in Table 1-2 and Table 1-3 equitably allocate the City's water utility costs among the water service customers who create the costs.

2. Introduction

2.1. Agency Overview

The City of Sacramento is the capital of California and the county seat of Sacramento County. The City is located at the southern end of the Sacramento Valley, at the confluence of the Sacramento and American Rivers, which flow south from Lake Shasta and west from the Sierra Nevada Mountains, respectively. It is the sixth largest city in California and one of the fastest growing cities in the state.

The City delivers treated water to residential, commercial, and irrigation customers in a retail water service area covering about 101 square miles and serving a population of over 515,000 people through more than 143,000 connections. The City's existing water supply portfolio includes surface water supplies from the American and Sacramento Rivers and local groundwater supplies pumped from the North American Subbasin and South American Subbasin of the Sacramento Valley Groundwater Basin. Surface water supplies are treated at the City's E.A. Fairbairn Water Treatment Plant (EAFWTP) and Sacramento River Water Treatment Plant (SRWTP). The water system consists of two surface water treatment plants, 22 potable drinking water wells, 30,945 water valves, 14,416 fire hydrants, over 700 air release valves, 17 water storage facilities, 1,800 miles of transmission and distribution system pipelines, and 7,994 backflow devices, with 1,680 owned by the City.

Wastewater collection in Sacramento has unique service boundary conditions with service being provided by both the City and SacSewer, with SacSewer maintaining about 35% of the public collection system within the City limits, primarily in the northwest and southeast sections of the City. Additionally, SacSewer operates the publicly operated treatment works (POTW) for wastewater in the Sacramento Region, while the City of Sacramento does not. Costs to maintain and operate sections of the system by SacSewer are not included in the City's rate calculations. SacSewer charges a separate fee for treatment on the City's utility invoice.

The City owns and operates a combined sewer system (CSS) that conveys residential and commercial wastewater from approximately 7,500 acres in downtown Sacramento, East Sacramento, Oak Park, and the Land Park area. The combined sewer system serves about 140,000 people. The CSS has two primary pump stations (Pump Station 1/1A and Pump Station 2/2A) where wastewater and stormwater flows are collected. Flows are then pumped to select locations depending on weather conditions. Pump station 2A is divided into two separate operating functions: a wet weather pumping side and a dry weather pumping side of the facility. The dry weather pumping side of the facility is owned by SacSewer but operated and

maintained by the City. The remaining pump stations in the CSS are owned and operated by the City. The City also has two combined wastewater treatment facilities, a Combined Wastewater Treatment Plant (CWTP) and Pioneer Treatment Reservoir Facility (Pioneer). Stormwater costs associated with operating and maintaining the CSS are not included in the wastewater rate calculations. These costs are funded from the City's two storm drainage funds and are not part of this rate study.

The City also owns and operates a separate sanitary sewer system (SSS) that conveys residential and commercial wastewater. Wastewater flows are conveyed to the EchoWater Resource Recovery Facility (EchoWater Facility). The SSS can be understood as having two distinct portions, with one portion that discharges into the CSS and another portion that conveys flows to SacSewer interceptor pipes. The other SSS portion is located primarily in the northeast, east, and southwest sections of the City with a total service area of roughly 22,000 acres, with about 482 miles of pipeline, and conveys wastewater into interceptor sewer lines owned and operated by SacSewer. The City maintains the pump stations in the SSS. In total, the City has 45 sewer pump stations being fed by 40 of 55 sewer basins. The remaining basins flow into SacSewer interceptor pipes.

2.2. Study Overview

Public water and wastewater utilities in California perform a COS analysis to ensure that customers are charged proportionately for service commensurate with the cost to provide service. The City of Sacramento engaged Raftelis to conduct a water and wastewater rate study to develop a proposed five-year schedule of increases for water and wastewater rates from FY 2028 through FY 2032. The results of the study are documented in this report. The City Council must formally adopt the proposed rates following a public hearing before they can be implemented.

2.2.1. Study Objectives

The major objectives of this study are to:

- Develop a long-term financial plan that sufficiently funds the City's water and wastewater O&M expenses, debt service payments, and capital expenditures while adequately funding reserves and achieving debt coverage requirements.
- Conduct COS analyses to develop proposed rates reflecting the cost to serve water and wastewater customers, consistent with Proposition 218 and industry standards.
- Review the City's existing water and wastewater rate structures and recommend changes as necessary to ensure that proposed rates achieve the financial objectives of the City.

- Develop a five-year schedule of water and wastewater rates that are proportionate, financially sufficient, and cost justified.

2.2.2. Key Drivers

Some of the key drivers for the water and wastewater utilities' proposed rate increases are listed below:

Rising costs and inflation: Operating and maintaining the City's water and wastewater systems have become much more expensive since the City Council last adopted rate adjustments in 2016. Inflation, supply chain delays, and rising labor costs increase daily expenses. Without increasing rates, the City will not be able to cover its basic operating costs by 2030.

Deferred infrastructure maintenance: The water and wastewater systems continue to age. Many pipes are over 100 years old, far surpassing their useful life. The City currently faces an estimated \$2.2 billion in deferred maintenance across its water and wastewater systems due to past funding shortages – more than \$875 million for water and \$1.32 billion for wastewater. Construction costs rise every year, making these repairs more expensive the longer they are deferred. Sudden system failures occur more often as equipment ages, jeopardizing the City's ability to provide reliable service. Fixing broken infrastructure during an emergency costs much more than completing a planned upgrade. The City has spent an average of \$1.5 million each year over the last five years on emergency repairs. The City maintains a 30-year CIP for capital programming to address long-term deferred infrastructure maintenance needs, which is supported by rate funds.

Advanced Clean Fleet Regulation. Regulations promulgated by the California Air Resources Board require Government Agency Fleets to purchase electric vehicles (EV) for all new large vehicles and to provide appropriate EV charging stations to accommodate them. Complying with this requirement results in a significant increase in vehicle costs, as electric vehicles cost 150-200% more than combustion-engine vehicles. Additional costs for new EV charging infrastructure and increased electric power supply must be incurred to support the new EV vehicles. Increased staff time will also be necessary to research available options and to plan budgets based on multiple unknown variables.

America's Water Infrastructure Act (AWIA). Section 2013 of America's Water Infrastructure Act (AWIA) states that community water systems serving more than 3,300 people must update and certify their Risk & Resilience Assessments (RRAs) and Emergency Response Plans (ERPs) every five years. The initial compliance cycle ended in 2020–2021, and the next cycle began in 2025–2026. The process includes evaluating threats (i.e., natural disasters and malevolent acts) and adjusting emergency plans accordingly. Complying with AWIA results in significant costs for hiring consultants to assist in producing updates to

the RRA and ERP. It increases staff time for participation in Environmental Protection Agency (EPA) workshops, plan revisions, and internal implementation. It also requires funding to implement mitigation actions identified in the RRA (e.g., infrastructure upgrades and cybersecurity measures).

Revised Lead & Copper Rule. The Revised Lead & Copper Rule requires service-line inventories, perpetual testing at all schools, and registration of daycare facilities. Service line material inventory must be submitted to the State, and a public facing inventory tool is required. It also outlines strengthened requirements for customer tap testing, with additional action and trigger level requirements. City compliance results in significant water fund costs due to the extensive effort required to research, verify, and organize data. Future water fund costs are also required for outreach, sampling, and reporting for schools and daycares citywide.

SB 555 – Water Loss Management Standards. SB 555 (2015) establishes mandatory annual validated water-loss audits for urban retail water suppliers and requires suppliers to meet performance standards for system water loss. It is incorporated into the broader statewide water-efficiency framework to reduce non-revenue (i.e., lost) water and strengthen system reliability. Complying with these standards requires additional staff time and technical capacity to complete validated water-loss audits, implement monitoring technologies, conduct leak detection and repair programs, and meet economic model requirements.

National Primary Drinking Water Regulation. The National Primary Drinking Water Regulation sets enforceable Maximum Contaminant Levels (MCLs) for perfluorooctanoic acid (PFOA), perfluorooctanesulfonic acid (PFOS), and a subset of individual Per- and polyfluoroalkyl substances (PFAS) for the Hazard Index under the Safe Drinking Water Act. Complying with the regulation will result in significant expenses due to the requirement to test and monitor PFAS levels, as well as physical and operational changes to impacted wells (including well demolition).

2022 Sanitary Sewer System Waste Discharge Requirements. The State Water Resources Control Board added new, stricter requirements for sanitary sewer collection systems, such as:

- Expanding the blockage control program from just Fats, Oil, and Grease to also include roots and wipes;
- Added specificity for:
 - Prioritization process for condition assessment
 - Identifying system assets vulnerable to climate change
 - Capacity Assessment and Design Criteria
 - Prioritization process for corrective actions

- Proactive approach to addressing inflow and infiltration

Complying with the requirements will increase costs to revise the Sanitary Sewer Management Plan and to implement additional requirements for collection system spill prevention activities.

California Water Efficiency Regulations. "Making Conservation a California Way of Life" is a statewide regulatory framework designed to promote long-term water efficiency and sustainable urban water use across California. It includes a compliance threshold across multiple areas of water use and non-revenue water. Complying with the regulations will result in increased reporting, rebate programs, and staffing for administration, inspection, and customer engagement.

3. Rate Setting Methodology

3.1. Rate Setting Methodology

This study was conducted using industry-standard principles outlined by the AWWA's *Manual M1, 8th Edition*, and WEF's *Financing and Charges for Wastewater Systems Manual of Practice No. 27, 5th Edition*. These industry manuals are used as tools, and the principles they identify have been adjusted as appropriate to align with the substantive requirements of Proposition 218. The rate design process follows five key steps, outlined below, to develop proposed rates that fulfill the City's financial objectives, align with industry standards, and are cost justified. The process outlined below applies to the COS analyses for both water and wastewater.

- **Financial Plan:** The first step in the rate-design process is to develop a multi-year financial plan that projects the water and wastewater utilities' revenues, expenses, capital project financing, annual debt service, and reserve funding. The financial plans are used to determine what revenue adjustments, if any, are needed to recover adequate revenues to fund expenses and reserves.
- **Revenue Requirement Determination:** After completing the financial plans, the revenue requirements for the test year, also known as the COS year, must be identified. The test year for this study is FY 2028. The revenue requirements should sufficiently fund the water and wastewater utilities' operating costs, annual debt service (including debt coverage requirements), capital expenditures, and reserve funding needs.
- **Cost-of-Service Analysis:** The revenue requirements for providing water and wastewater service are then distributed to customer classes in proportion to their use of and burden on the system. A COS analysis involves the following steps:
 - a. **Functionalize Costs:** The different components of each revenue requirement are categorized into functions. For the water system, the functional categories are supply, treatment, transmission/distribution, storage, meters, billing and customer service, general/administration, and other. For the wastewater system, it is not functionalized because the total revenue requirement is allocated based on equivalent dwelling units.
 - b. **Allocate to Cost Causation Components:** The functionalized costs for water are then allocated to the following cost causation components: base, max day, max hour, meters, billing and customer service, and private fire.
 - c. **Develop Unit Costs:** Unit costs for each cost causation component are calculated by dividing the functionalized costs by the total units.

- d. **Distribute Cost Components:** Unit costs are used to distribute each customer classes' proportionate share of their demand and burden placed on the system. The cost components are distributed to each customer class by multiplying the unit costs times the unit costs of service associated with each customer class. A water cost-of-service analysis considers both average and peak water demand. Similarly, a wastewater cost-of-service analysis considers the amount of wastewater contributed by each customer class to account for customer differences in the quantity (i.e., flow) of wastewater discharges.
- **Rate Design:** After the COS analysis, the rate design and calculation process can begin. This process also includes a bill impact analysis.
 - **Administrative Record Preparation and Rate Adoption:** The final step in the rate development process is the creation of an administrative record. This report serves as a key piece of the administrative record for the proposed rates. The report documents the study results and presents the methodologies, rationale, justifications, and calculations used to determine the proposed rates. A thorough and methodological study report serves two important functions: maintaining legal defensibility and communicating the rationale for revenue adjustments and proposed rates to customers and key stakeholders. Additionally, all supporting documents cited in this rate report are included as part of the administrative record.

4. Water Rate Study

4.1. Key Inputs and Assumptions

Raftelis developed a water rate model in Microsoft Excel, including financial projections for the water utility over the next 20 fiscal years. The projections shown in this report run through the study period. Appendix L shows the full 20-year projection of the proposed water financial plan. Projections for future years were generally based on actual or projected data for FY 2024 or FY 2025, or on the adopted budget for FY 2027, using key assumptions outlined below. Assumptions were discussed with and reviewed by City staff to ensure that the City water system's unique characteristics are accurately accounted for. Most table values shown throughout this report are rounded to the last digit shown and may therefore not sum precisely to the totals shown.

4.1.1. Current Water Rates

Table 4-1 shows the water rates currently in effect for FY 2026, developed during a prior rate study and effective since July 1, 2019.

Metered customers are currently billed monthly for two charges: 1) a water service charge and 2) a variable water rate per CCF of water delivered. The water service charge is a fixed monthly charge that varies based on meter size. The variable water rate is uniformly charged to all metered customers based on the amount of water consumed per month. Additionally, customers with private fire lines are subject to a fixed monthly fire line service charge.

Unmetered customers are charged a flat monthly service charge. Unmetered accounts are customers who cannot be physically converted to a metered account due to property constraints, such as customers who are part of a homeowner's association. Currently, there are approximately 900 non-metered accounts, of which 95% are residential. The flat monthly service charges are presented in Appendix A.

Table 4-1: Current Water Rates

Description	FY 2026
Monthly Service Charge (\$/Month)	
5/8"	\$35.72
3/4"	\$35.72
1"	\$35.72
1-1/2"	\$67.29
2"	\$105.15
3"	\$193.49
4"	\$319.72
6"	\$635.25
8"	\$1,013.87
10"	\$1,455.63
12"	\$2,717.78
Consumption Charges (\$/CCF)	
For all metered water service (\$ / CCF)	\$1.4587
Unmetered Flat Rates	See Appendix A

4.1.2. Water Utility Financial Assumptions

Inflationary assumptions shown in Table 4-2 are used to escalate projected non-rate revenues and O&M expenses beyond FY 2027. For O&M expenses, the inflationary assumptions were determined by the City from its most recent cost driver analysis, which was based on a review of the City's historical cost data. Salary and benefit inflationary increases are based on City labor agreements. Miscellaneous revenues include all other revenue sources not derived from rates. These include various fees, charges, permits, water tap sales, and other agency payments. The O&M expense categories are defined in Section 4.2.2 of the study.

Table 4-2: Water Utility Inflationary Assumptions

Inflationary Categories	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Non-Rate Revenues					
Miscellaneous	1.25%	1.25%	1.25%	1.25%	1.25%
Expenses					
Employee Services	2.00%	2.00%	2.00%	2.00%	2.00%
Chemicals	4.00%	4.00%	4.00%	4.00%	4.00%
Fuel	2.50%	2.50%	2.50%	2.50%	2.50%
Utilities	3.00%	3.00%	3.00%	3.00%	3.00%
Vehicle Repair/maintenance	3.50%	3.50%	3.50%	3.50%	3.50%
MYOP Funding	0.00%	0.00%	3.00%	3.00%	3.00%
CIP Offsets	2.00%	2.00%	2.00%	2.00%	2.00%
Cost Plan	2.00%	2.00%	2.00%	2.00%	2.00%
Interfund Transfer	2.00%	2.00%	2.00%	2.00%	2.00%
Other Objects	2.50%	2.50%	2.50%	2.50%	2.50%
Property	4.50%	3.20%	3.20%	3.20%	3.20%
Service And Supplies	2.00%	2.00%	2.00%	2.00%	2.00%

Additional financial assumptions relating to interest earnings are shown in Table 4-3. Interest earnings on cash reserves are projected assuming a 1.00 percent annual interest rate beginning in FY 2032, based on a 5-year historical average (FY 2020 – FY 2024). Interest earnings in later years are lower because DOU has historically taken a more conservative approach when projecting interest earnings in future years. This practice is intentional and largely driven by interest-rate volatility and a declining fund balance. By using conservative assumptions, DOU reduces the risk of overstating revenue and helps ensure that long-term financial planning remains stable even when market conditions fluctuate.

Table 4-3: Additional Water Utility Financial Assumptions

Description	Value
Interest Earnings	
Annual Interest Rate	1.00%

4.1.3. Projected Water Service Connections

Water connection growth projections are necessary to estimate water demand and rate revenues over the study period. City staff provided Raftelis with the number of water meters and unmetered accounts for FY

2024. Raftelis then applied an annual growth rate factor to all accounts⁴, also provided by City staff (see Table 4-4 and Table 4-5). The City's growth rates are provided in the 2040 General Plan, the Urban Water Management Plan, and the Water Master Plan. The growth rates in FY 2027 and FY 2028 were adjusted to model the conversion of unmetered accounts to metered accounts. The City anticipates that all unmetered accounts will be metered by FY 2030.

⁴ Unmetered accounts represent roughly 3% of all accounts. The City does not project any growth on these unmetered accounts.

Table 4-4: Number of Water Meters

Description	Actual FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Projected Annual Growth									
Single Family Residential	N/A	3.70%	0.20%	0.75%	0.50%	0.20%	0.20%	0.20%	0.20%
All Other Customer Classes	N/A	0.80%	0.20%	0.75%	0.50%	0.20%	0.20%	0.20%	0.20%
Metered Accounts by Meter Size									
5/8"	160	166	166	167	168	169	169	169	170
3/4"	174	180	181	182	183	183	184	184	185
1"	133,041	137,964	138,239	139,276	139,973	140,253	140,533	140,814	141,096
1-1/2"	3,930	4,075	4,084	4,114	4,135	4,143	4,151	4,160	4,168
2"	4,342	4,503	4,512	4,545	4,568	4,577	4,587	4,596	4,605
3"	779	808	809	816	820	821	823	825	826
4"	708	734	736	741	745	746	748	749	751
6"	242	251	251	253	255	255	256	256	257
8"	113	117	117	118	119	119	119	120	120
10"	19	20	20	20	20	20	20	20	20
12"	0	0	0	0	0	0	0	0	0
Total	143,508	148,818	149,115	150,234	150,985	151,287	151,590	151,893	152,196

Table 4-5: Number of Flat Rate Accounts

Description	Actual FY 2025	Actual FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Unmetered (Flat) Water Accounts								
Billed Units	2,760	912	684	456	228	0	0	0

4.1.4. Projected Water Sales

City staff provided Raftelis with total annual water use data by customer class for FY 2024. Beginning in FY 2025, annual water use was projected at the customer class level by increasing the prior year's water use based on assumed connection growth. Table 4-6 shows projected water use over the study period, based on the current water rate structure.

Table 4-6: Projected Water Use Under Existing Rate Structure

Description	Actual FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Projected Annual Growth									
Single Family Residential	N/A	3.70%	0.20%	0.75%	0.50%	0.20%	0.20%	0.20%	0.20%
All Other Customer Classes	N/A	0.80%	0.20%	0.75%	0.50%	0.20%	0.20%	0.20%	0.20%
Billed Usage (CCF)	32,856,935	34,072,642	34,140,787	34,482,195	34,740,811	34,914,515	34,984,344	35,054,313	35,124,422

4.2. Water Financial Plan

Section 1.1 details the development of a proposed water utility financial plan for the City over the study period. The following subsections include estimates and projections of annual revenues, O&M expenses, debt service payments, capital expenditures, and reserve funding through FY 2032. The purpose of the financial plan is to identify the amount of water rate revenues required annually to achieve sufficient cash flow, maintain adequate reserves, and meet debt coverage requirements.

The City of Sacramento must adjust water rates to align revenues with the documented cost of providing service. In prior meetings with the City's Utilities Rate Advisory Commission, the City presented materials demonstrating that current revenues are insufficient to meet operational, regulatory, and capital obligations. The water fund shows a FY 2026 structural deficit exceeding \$36 million, with projections indicating a complete depletion of capital reserves by FY 2029 without corrective rate action. These deficits arise despite prior budget reductions, deferred capital projects, and fund drawdowns undertaken to temporarily stabilize cash flow. At the same time, the utility faces significant cost drivers directly tied to service delivery: deferred maintenance totals approximately \$875 million for water and \$1.32 billion for wastewater, including aging pipelines, treatment facility rehabilitation needs, pump station failures, reservoir structural deficiencies, and cybersecurity and the Supervisory Control and Data Acquisition (SCADA) system upgrades required to sustain regulatory compliance. Inflation, supply-chain disruptions, escalating labor and chemical costs, and new federal and state regulatory mandates, including water quality standards and required fleet electrification, further increase the cost of maintaining reliable service. To avoid substantial rate increases, the City's analysis incorporated only the highest-priority funding requirements necessary to maintain current levels of service, mitigate the risk of failure, and comply with regulatory obligations. The identified revenue requirement, therefore, reflects the minimum funding needed to sustain operations, meet legally mandated standards, restore reserves to required levels for credit rating stability, and begin addressing high priority asset deterioration. Based on this analysis, the rate adjustments are necessary and comply with Proposition 218 requirements to recover the actual cost of providing water services in proportion to customer class burdens.

4.2.1. Water Utility Revenue Under Current Rates

The water utility's revenue sources consist of water rates, interest earnings on cash reserves, and other non-rate revenues. The rate revenue projections shown in this section assume that current FY 2026 water rates remain in effect throughout the study period and therefore represent estimated revenues in the absence of any water rate increases. This status quo scenario provides a baseline from which Raftelis evaluated the need for revenue adjustments (i.e., gross rate revenue increases).

4.2.1.1. Calculated Water Rate Revenues

Raftelis projected annual water rate revenues from metered water service charges and variable water rates over the study period based on current FY 2026 water rates (from Table 4-1), projected number of water meters and accounts (from Table 4-4 and Table 4-5), and projected annual water use (from Table 4-6). The projection of revenues from unmetered customers were based on current FY 2026 actuals provided by the City. Table 4-7 shows projected rate revenues under current rates over the study period, calculated as follows:

$$\text{Fixed charge revenue} = [\text{FY 2026 monthly charge}] \times [\text{Number of connections}] \times [12 \text{ Bills per year}]$$

$$\text{Water variable rate revenue} = [\text{FY 2026 rate per CCF}] \times [\text{Annual Water Use in CCF}]$$

Table 4-7: Projected Revenue from Existing Rates

Description	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Service Charge Revenues						
5/8"	\$71,797	\$72,156	\$72,300	\$72,445	\$72,589	\$72,735
3/4"	\$78,079	\$78,469	\$78,626	\$78,783	\$78,941	\$79,099
1"	\$59,699,367	\$59,997,864	\$60,117,860	\$60,238,096	\$60,358,572	\$60,479,289
1-1/2"	\$3,322,124	\$3,338,735	\$3,345,412	\$3,352,103	\$3,358,807	\$3,365,525
2"	\$5,735,508	\$5,764,185	\$5,775,714	\$5,787,265	\$5,798,840	\$5,810,437
3"	\$1,893,515	\$1,902,983	\$1,906,789	\$1,910,602	\$1,914,423	\$1,918,252
4"	\$2,843,648	\$2,857,866	\$2,863,582	\$2,869,309	\$2,875,048	\$2,880,798
6"	\$1,931,225	\$1,940,881	\$1,944,763	\$1,948,652	\$1,952,549	\$1,956,455
8"	\$1,439,241	\$1,446,437	\$1,449,330	\$1,452,229	\$1,455,133	\$1,458,043
10"	\$347,438	\$349,175	\$349,874	\$350,573	\$351,274	\$351,977
12"	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$77,361,942	\$77,748,751	\$77,904,249	\$78,060,057	\$78,216,178	\$78,372,610
Consumption Revenue	\$50,299,177	\$50,676,421	\$50,929,803	\$51,031,663	\$51,133,726	\$51,235,994
Unmetered Revenue	\$514,036	\$342,691	\$171,345	\$0	\$0	\$0
Total Calculated Rate Revenue	\$128,175,156	\$128,767,864	\$129,005,398	\$129,091,720	\$129,349,904	\$129,608,604

4.2.1.2. Other Water Utility Revenue

Table 4-8 shows projections for all other water utility revenues that are not from rates. These projections are based on the City's FY 2027 budget and escalated annually by the miscellaneous inflation rate (from Table 4-2). Interest revenue is estimated in the financial plan model beginning in FY 2032 based on projected fund balances and the assumed interest rate of 1.00 percent (from Table 4-3). Development impact fee revenues are not included in the other utility revenues because they will be used for growth-related CIP projects and the costs of growth-related CIP projects were not included in the expenses used to calculate the revenue requirement for the proposed rates. The Water Master Plan separates projects based on

whether they are needed for existing users or growth and that dictates how they will be funded. Grant funding is also excluded as a source of other revenue due to its volatility.

Table 4-8: Other Water Utility Revenue

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Non-Rate Revenue						
Other Agency Payments and Special Item Revenue	\$4,401,000	\$2,632,500	\$2,665,406	\$2,698,724	\$2,732,458	\$2,766,614
Miscellaneous Governmental Revenue	\$93,000	\$94,163	\$95,340	\$96,531	\$97,738	\$98,960
Other Fees	\$351,000	\$354,388	\$357,817	\$361,290	\$364,806	\$368,366
Delinquency Charges	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Cellular Revocable Permits	\$60,000	\$60,750	\$61,509	\$62,278	\$63,057	\$63,845
Public Facilities Impact Fee	\$220,000	\$222,750	\$225,534	\$228,354	\$231,208	\$234,098
Park Impact Fee	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
Service Fees	\$1,135,000	\$1,149,188	\$1,163,552	\$1,178,097	\$1,192,823	\$1,207,733
Subdivision Map Processing	\$20,000	\$20,250	\$20,503	\$20,759	\$21,019	\$21,282
Water Tap Sales	\$75,000	\$75,938	\$76,887	\$77,848	\$78,821	\$79,806
Impact Admin Fees	\$160,084	\$160,084	\$160,084	\$160,084	\$160,084	\$160,084
Total Non-Rate Revenue	\$7,918,484	\$6,173,409	\$6,230,033	\$6,287,365	\$6,345,413	\$6,404,188

4.2.1.3. Summary of Projected Water Utility Revenue

Table 4-9 shows a summary of all projected water utility revenues at current rates, without rate increases, over the study period (including projected revenues shown in Table 4-7 and Table 4-8). This revenue summary represents expected revenues in the absence of any rate increase over the study period.

The interest earnings for FY 2027 through FY 2031 were provided by the City Treasurer's Office using the same methodology to calculate the General Fund interest earnings. Interest earnings in FY 2032 are lower because DOU has historically taken a more conservative approach when projecting interest earnings in future years.

Table 4-9: Projected Total Water Utility Revenue Summary

Revenue	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Rate Revenue	\$128,175,156	\$128,767,864	\$129,005,398	\$129,091,720	\$129,349,904	\$129,608,604
Interest Earnings	\$6,500,000	\$5,850,000	\$5,265,000	\$4,739,000	\$4,265,000	\$1,415,342
Other Revenue	\$7,918,484	\$6,173,409	\$6,230,033	\$6,287,365	\$6,345,413	\$6,404,188
Total Operating	\$142,593,640	\$140,791,273	\$140,500,431	\$140,118,085	\$139,960,317	\$137,428,133

4.2.2. Water Utility Operations & Maintenance Expenses

City staff provided an annual water utility O&M expense budget for FY 2027 in current dollars. Raftelis projected costs from FY 2028 through FY 2032 in Table 4-10 using the FY 2027 budget provided by City staff and the inflationary factors from Table 4-2. The detailed list of O&M expenses is provided in Appendix B.

In addition to the inflationary increases to the water utility's O&M expenses, it is planning for the following specific O&M needs. The City will invest \$8.6 million to address new water production needs by adopting safer chemicals and treatment processes. Replacing high-risk compressed chlorine gas with sodium hypochlorite aligns the water system with industry best practices. The City will spend \$3.2 million to update the SCADA master plan and replace legacy hardware. Proactively upgrading this equipment prevents critical system failures that could expose the utility to security breaches, flooding, and water quality issues. The City will allocate an additional \$1.5 million to meet unplanned regulatory requirements for water distribution. This increased funding offsets rising material costs for infrastructure like fire hydrants and pipe fittings, expands meter shop operations, and sustains the state-mandated flushing program.

The key O&M expense categories used to classify the water utility's recurring costs, which are identified in Table 4-10, are:

- Employee services - refers to the total cost of salaries, wages, overtime, premium pay, and employee benefits—including health insurance, retirement/pension contributions, and payroll taxes—for City staff, reflecting the full personnel cost of delivering municipal services.
- Chemicals - the purchase of chemical products used in City operations, such as chlorine and fluoride for water treatment, and cleaning or sanitizing agents.
- Fuel - the expenditure for gasoline, diesel, propane, and related additives used by the City's vehicle fleet and equipment, including associated delivery charges.
- Utilities - encompasses payments for essential services like electricity, water, sewer, natural gas, and telecommunications (phone, data, internet) that support the operation of City facilities and infrastructure.
- Vehicle repair/maintenance - includes all costs to keep the City's vehicles and equipment operational, such as in-house mechanic labor, parts, outsourced repairs, and routine services like oil changes, inspections, and tire replacements.
- CIP Offsets - a cost reimbursement to the operations budget for labor and benefit expenses incurred while staff perform work on specific CIP projects. It restores operational funding by charging a portion of staff time and related costs to CIP projects, ensuring that the operations budget is made whole for resources dedicated to capital work.
- Cost Plan - a structured allocation of citywide overhead costs that are provided for centralized city services by supporting departments—such as Finance, Human Resources, Information and Technology (IT), and City Clerk—distributed to enterprise and special revenue funds based on

their use of shared services. The Cost Plan ensures that the water and wastewater enterprise funds pay their proportionate share of indirect costs incurred by supporting departments.

- General Fund Tax - an 11% voter-approved tax applied to the gross revenues generated by City-operated utilities.
- Bad Debt Expense - portion of accounts receivable that will not be collected from customers.
- Interfund Transfer - movements of actual expenses between different City funds that fall outside of the citywide Cost Plan. These transfers often reimburse the other City funds for services provided. They ensure costs are allocated appropriately across City operations and enterprise funds.
- Property - refers to expenses related to acquiring, maintaining, or disposing of real and personal property—such as land, buildings, furniture, and capital equipment—particularly items that meet capitalization criteria.
- Services and supplies - covers non-employee operational needs, including contracted services (legal, professional, consulting), general supplies (office materials, uniforms), insurance premiums, travel and training costs, and daily operating expenses.
- Multi-Year Operating Projects (MYOP) Funding - includes expenditures for internal operations/use that continue for more than one year and that do not improve upon capital assets. Examples of MYOPs are planning studies and fleet replacements
- New O&M - includes estimated operational cost increases as maintenance of the new assets is incorporated into the operating budget once CIP projects are completed. Estimates were provided by the City's engineering personnel.

Table 4-10: Projected Water Utility O&M Expenses Under Current Rates

O&M Expenses	Budgeted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Employee Services	\$59,982,372	\$61,182,019	\$62,405,660	\$63,653,773	\$64,926,848	\$66,225,385
Chemicals	\$2,502,857	\$2,602,971	\$2,707,090	\$2,815,374	\$2,927,989	\$3,045,108
Fuel	\$632,011	\$647,811	\$664,007	\$680,607	\$697,622	\$715,062
Utilities	\$4,788,528	\$4,932,184	\$5,080,149	\$5,232,554	\$5,389,530	\$5,551,216
Vehicle Repair/maintenance	\$1,314,603	\$1,360,614	\$1,408,236	\$1,457,524	\$1,508,537	\$1,561,336
CIP Offsets	(\$3,256,048)	(\$3,321,169)	(\$3,387,592)	(\$3,455,344)	(\$3,524,451)	(\$3,594,940)
Cost Plan	\$5,736,353	\$5,851,080	\$5,968,102	\$6,087,464	\$6,209,213	\$6,333,397
General Fund Tax	\$14,318,800	\$14,318,800	\$14,318,800	\$14,318,800	\$14,318,800	\$14,318,800
Bad Debt Expense	\$520,000	\$520,000	\$520,000	\$520,000	\$520,000	\$520,000
Interfund Transfer	(\$15,118,502)	(\$15,420,872)	(\$15,729,289)	(\$16,043,875)	(\$16,364,753)	(\$16,692,048)
Property	\$3,040,323	\$3,177,138	\$3,278,806	\$3,383,728	\$3,492,007	\$3,603,751
Service And Supplies	\$21,096,717	\$21,518,651	\$21,949,024	\$22,388,005	\$22,835,765	\$23,292,480
MYOP Funding	\$3,235,552	\$7,386,249	\$12,369,242	\$10,745,785	\$10,498,117	\$11,408,181
New O&M	\$0	\$1,287,674	\$2,296,200	\$6,024,031	\$6,010,974	\$6,166,088
Total	\$98,793,566	\$106,043,150	\$113,848,434	\$117,808,424	\$119,446,199	\$122,453,818

Note: The General Fund Tax is shown as constant in Table 4-10 for the status quo water financial plan because there are no rate increases. However, it will increase each year in line with the rate increases in the proposed water financial plan, as shown in the proposed water financial plan table.

4.2.3. Water Utility Debt

Table 4-11 shows the water utility's projected debt service obligations over the study period. Existing debt service consists of multiple revenue bonds, an American Recovery and Reinvestment Act (ARRA) loan, and a State Water Resources Control Board loan. Proposed debt service is shown in Table 4-12. Note that proposed debt service amounts are preliminary projections based on the best information available at the time of this study.

Table 4-11: Water Utility Existing Debt

Existing Debt Service	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
2006 Capital Improvement Revenue Bond, Series E	\$11,047,941	\$11,041,887	\$11,028,256	\$11,011,061	\$10,998,844	\$10,985,268
State Funding Agreement - ARRA Loan	\$638,529	\$638,529	\$638,530	\$638,529	\$638,529	\$638,530
2003 Cirbs+2006 Ref (NACY)	\$33,820	\$34,064	\$35,474	\$35,662	\$35,858	\$49,643
Water Bonds, Series 2017	\$3,379,038	\$3,378,788	\$3,375,538	\$3,379,038	\$3,379,038	\$3,375,538
Series 2023 Bonds	\$2,304,625	\$1,654,250	\$824,000	\$1,799,000	\$3,192,000	\$650,000
State of California - State Water Resources Control Board Drinking Water	\$8,239,513	\$8,239,514	\$8,239,514	\$8,239,514	\$8,293,514	\$8,194,094
City of Sacramento Water Revenue Refunding Bonds, Series 2020	\$10,066,377	\$10,714,974	\$12,117,505	\$10,629,123	\$9,184,516	\$12,698,527
Total Existing Debt Service	\$35,709,843	\$35,702,006	\$36,258,817	\$35,731,927	\$35,722,299	\$36,591,600

Table 4-12: Water Utility Proposed Debt

Proposed Debt Service	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Proposed Bond Issue	\$0	\$0	\$0	\$0	\$370,666,667
Term	--	--	--	--	30
Interest Rate	--	--	--	--	5.00%
Issuance Cost	--	--	--	--	0.40%
Issuance Cost	\$0	\$0	\$0	\$0	\$1,482,667
Bond Proceeds	\$0	\$0	\$0	\$0	\$369,184,000
Annual Debt Service	\$0	\$0	\$0	\$0	\$24,208,848
Total Debt Payments	\$0	\$0	\$0	\$0	\$726,265,447
Proposed Debt Service					
FY 2028	\$0	\$0	\$0	\$0	\$0
FY 2029		\$0	\$0	\$0	\$0
FY 2030			\$0	\$0	\$0
FY 2031				\$0	\$0
FY 2032					\$24,208,848
Total - Proposed Debt Service	\$0	\$0	\$0	\$0	\$24,208,848

4.2.4. Water Utility Capital Improvement Plan

Table 4-13 shows the assumed funding sources for the water utility's CIP projects over the study period. New debt proceeds (from Table 4-12) will fund most of the water utility's CIP projects in FY 2032. All remaining CIP projects not funded by debt are assumed to be funded by the water utility's rate revenue and/or cash reserves generated from rates (i.e., pay-as-you-go or PAYGO funding). Figure 4-1 shows a summary of the water utility's CIP expenditures by funding source over the study period. The detailed list of CIP expenditures is shown in Appendix C. The debt issuance in FY 2032 is to fund design plans and specifications for water supply expansion and resiliency improvements, otherwise known as "Water + Treatment Plants Resiliency and Improvements Project." Once design plans are completed, the remaining debt proceeds will fund the first stage of the expansion and resiliency projects, ensuring the City can meet future water demand and water quality standards. The City plans to use more PAYGO beginning in FY 2028 for two reasons: 1) the FY 2027 PAYGO expenses were decreased to mitigate the need for a rate increase in FY 2027, so the FY 2028 increase in expenditures is partially necessary to return to prior spending levels, and 2) to help ensure that spending is balanced, so it can continue to achieve its debt service coverage ratio.

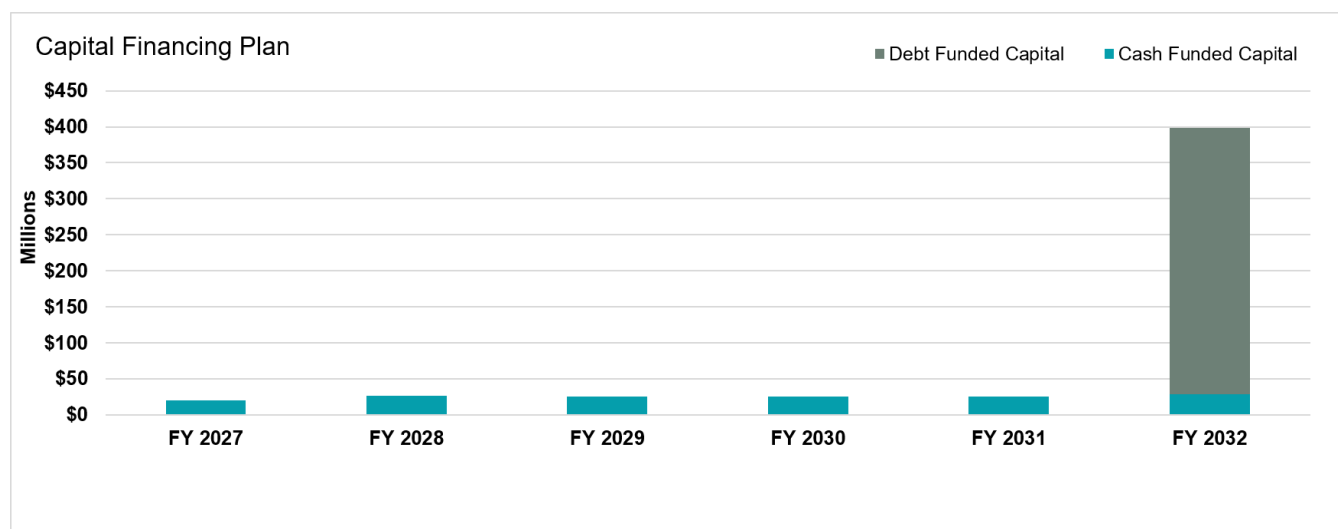
CIP projects for growth are not included in this rate study and are tracked and paid for out of a separate water fund. They are based on the Water Master Plan, which is tied to the projected growth included in the City's 2040 General Plan and identifies system expansions needed to serve new development. These projects are in the water utility's 30-year CIP, where each project is assigned a rate-versus-growth split.

Some CIP projects are 100% rate-funded or 100% growth-funded, and others are shared. The share was determined by the City's recent Water Master Plan, which identified the percentage of project costs attributable to new development and the percentage of project costs that should be funded with rate revenues and other revenues.

Table 4-13: Water Utility Capital Financing Plan

Capital Financing Plan	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
PAYGO	\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$27,985,747
Debt Funded	\$0	\$0	\$0	\$0	\$0	\$370,666,667
Total - Water Capital	\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$398,652,414

Figure 4-1: Water Utility Capital Improvement Plan



4.2.5. Water Utility Financial Policies

4.2.5.1. Required Debt Coverage

The water utility is required to meet debt service coverage requirements on its outstanding water revenue bonds and other lines of debt service. The required debt coverage ratio is 1.20, meaning that the water utility's net operating revenues (i.e., total revenues less operating expenses) must be at least 1.20 times the amount of its annual debt service. Failure to meet debt service coverage requirements results in a technical default, which could, without remedial action such as implementing rate increases, result in a downgrade of the water utility's credit rating, higher costs for future debt issuances, or even the denial of credit.

As part of the study, Raftelis included median debt coverage targets for AA Fitch-rated and S&P Global-rated utilities. Although the required debt coverage ratio is 1.20, in an effort to maintain high investment-grade credit ratings for the City's water utility, it will be necessary to maintain coverage ratios consistent with the investment-grade credit ratings determined by Fitch and S&P Global Ratings. Maintaining high

investment-grade credit ratings will help minimize interest costs on future new-money debt issuances and refunding debt issuances for the City's water utility.

4.2.5.2. Reserve Targets

Adequate cash reserves are required to meet operating, capital, and debt service requirements. No changes are proposed to the DOU's existing Council-approved Designated Reserve Policy. Financial reserves strengthen the City's financial position and provide valuable resources to minimize disruption in the event of temporary revenue shortfalls or unpredictable one-time expenditures.

1. **Operating reserves** provide funds to meet ongoing cash flow requirements related to operating expenses. The current operating reserve minimum for the water utility is equal to 120 days of annual O&M expenses, or about four months of working capital.
2. **Capital reserves** are maintained to provide funds for CIP projects. The water utility's current capital reserve minimum requirement is equal to one year of annual CIP project costs. The water utility has a capital reserve target of five years of annual CIP project costs.

Table 4-14 summarizes the water utility's reserve policies. Cash funded capital is also referred to as pay-as-you-go or PAYGO. Table 4-15 shows projected operating and capital reserve targets over the study period based on those policies.

Table 4-14: Water Utility Financial Policies

Reserve Policies	Reserve Target
Operating Reserve	33% Annual Operating Expenses
Capital Reserve (Minimum)	One year PAYGO Capital Expenditures
Capital Reserve (Target)	Five years PAYGO Capital Expenditures

Table 4-15: Projected Water Utility Reserve Targets

Reserve Targets	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Operating Reserve	\$27,772,526	\$30,155,951	\$32,722,071	\$34,023,986	\$34,562,433	\$35,551,239
Capital Reserve (Minimum)	\$14,955,000	\$25,907,000	\$25,500,000	\$25,370,625	\$24,870,625	\$27,985,747
Capital Reserve (Target)	\$129,633,997	\$144,020,200	\$169,491,227	\$188,991,831	\$211,401,435	\$223,101,309
Total (Minimum)	\$42,727,526	\$56,062,951	\$58,222,072	\$59,394,611	\$59,433,057	\$63,536,986
Total (Target)	\$157,406,523	\$174,176,151	\$202,213,299	\$223,015,817	\$245,963,867	\$258,652,548

4.2.6. Status Quo Water Financial Plan

To evaluate the need for revenue adjustments (i.e., increases to gross rate revenues), Raftelis first developed a status quo financial plan. The status quo financial plan assumes that current FY 2026 rates remain unchanged over the study period. Table 4-16 combines projected revenues (from Table 4-9), O&M expenses (from Table 4-10), debt service (from Table 4-11 and Table 4-12), and capital expenditures (from Table 4-13) to generate operating cash flow projections under the status quo. In the absence of any revenue adjustments, the water utility will fail to generate sufficient revenue to cover O&M expenses, achieve reserve minimums, and meet debt service coverage by the end of the study period.

Table 4-16: Water Operating Cash Flow – Status Quo Financial Plan

Line	A	B	C	D	E	F	G	H	I
	Cash Flow			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Revenues								
2	Revenues from Existing Rates			\$128,175,156	\$128,767,864	\$129,005,398	\$129,091,720	\$129,349,904	\$129,608,604
3									
4	Revenue Adjustments								
5	Year	Effective	% Adjustment						
6	FY 2027	July	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
7	FY 2028	July	0.0%		\$0	\$0	\$0	\$0	\$0
8	FY 2029	July	0.0%			\$0	\$0	\$0	\$0
9	FY 2030	July	0.0%				\$0	\$0	\$0
10	FY 2031	July	0.0%					\$0	\$0
11	FY 2032	July	0.0%						\$0
12	Total Revenue Adjustments			\$0	\$0	\$0	\$0	\$0	\$0
13									
14	Interest Earnings			\$6,500,000	\$5,850,000	\$5,265,000	\$4,739,000	\$4,265,000	\$0
15	Other Revenue			\$7,918,484	\$6,173,409	\$6,230,033	\$6,287,365	\$6,345,413	\$6,404,188
16	Total - Revenues			\$142,593,640	\$140,791,273	\$140,500,431	\$140,118,085	\$139,960,317	\$136,012,791
17									
18	O&M Expenses			\$98,793,566	\$106,043,150	\$113,848,434	\$117,808,424	\$119,446,199	\$122,453,818
19									
20	Net Operating Revenue			\$43,800,074	\$34,748,122	\$26,651,997	\$22,309,661	\$20,514,118	\$13,558,973
21									
22	Debt Service								
23	Existing Debt Service			\$35,709,843	\$35,702,006	\$36,258,817	\$35,731,927	\$35,722,299	\$36,591,600
24	Proposed Debt Service			\$0	\$0	\$0	\$0	\$0	\$24,208,848
25									
26	Capital Projects								
27	Cash Funded Capital			\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$27,985,747
28									
29	Total - Revenue Requirements			\$153,819,409	\$167,653,157	\$175,608,251	\$178,911,351	\$180,039,122	\$211,240,013
30									
31	Net Cash Flow			(\$11,225,769)	(\$26,861,884)	(\$35,107,821)	(\$38,793,266)	(\$40,078,805)	(\$75,227,222)
32									
33	Calculated Debt Service Coverage Ratio			1.78	1.41	1.06	0.90	0.83	0.27
34	Required Absolute Floor Debt Service Coverage Ratio			1.20	1.20	1.20	1.20	1.20	1.20

Table 4-17 shows projected reserve balances and debt coverage under the status quo financial plan for the entire water utility, including the Operating Fund and Capital Fund. Sources of funds include revenues (from Table 4-9) as well as debt proceeds (from Table 4-12). Use of funds includes O&M expenses (from Table 4-10), debt service (from Table 4-11 and Table 4-12), and CIP expenditures (from Table 4-13). The FY 2027 beginning balance reflects projected water fund reserve balances as of July 1, 2026. All ending balance and debt coverage figures are projected values. Target reserve balances shown are from Table 4-15.

Under the status quo financial plan, reserves are projected to fall below target by the end of FY 2029. Debt coverage is projected to fall below the required ratio beginning in FY 2029. The status quo financial plan is insufficient to meet the water utility's financial needs over the study period. This demonstrates a clear need for revenue adjustments over the study period to increase rate revenues and ensure financial sustainability.

Table 4-17: Status Quo Water Financial Plan Pro Forma

Line	Pro Forma	A FY 2027	B FY 2028	C FY 2029	D FY 2030	E FY 2031	F FY 2032
1	Water Operating Fund Beginning Balance	\$77,054,000	\$65,828,231	\$35,329,700	(\$6,737,535)	(\$60,194,173)	(\$113,451,496)
2							
3	Sources of Funds						
4	Total Revenue from Rate	\$128,175,156	\$128,767,864	\$129,005,398	\$129,091,720	\$129,349,904	\$129,608,604
5	Other Revenues	\$7,918,484	\$6,173,409	\$6,230,033	\$6,287,365	\$6,345,413	\$6,404,188
6	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$370,666,667
7	Interest Income	\$6,500,000	\$5,850,000	\$5,265,000	\$4,739,000	\$4,265,000	\$0
8	Total - Source of Funds	\$142,593,640	\$140,791,273	\$140,500,431	\$140,118,085	\$139,960,317	\$506,679,458
9							
10	Use of Funds						
11	O&M Expenses	\$98,793,566	\$106,043,150	\$113,848,434	\$117,808,424	\$119,446,199	\$122,453,818
12	Total Debt Service	\$35,709,843	\$35,702,006	\$36,258,817	\$35,731,927	\$35,722,299	\$60,800,448
13	Total CIP	\$19,316,000	\$26,544,646	\$26,460,415	\$30,034,372	\$28,049,143	\$398,652,414
14	Total - Use of Funds	\$153,819,409	\$168,289,803	\$176,567,666	\$183,574,723	\$183,217,641	\$581,906,680
15							
16	Net Cash Balance	(\$11,225,769)	(\$27,498,530)	(\$36,067,235)	(\$43,456,638)	(\$43,257,323)	(\$75,227,222)
17							
18	Ending Balance Subtotal	\$65,828,231	\$38,329,700	(\$737,535)	(\$50,194,173)	(\$103,451,496)	(\$188,678,718)
19							
20	Transfer to Capital Fund	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
21							
22	Operating Fund Ending Cash Balances With Reserves	\$65,828,231	\$35,329,700	(\$6,737,535)	(\$60,194,173)	(\$113,451,496)	(\$188,678,718)
23	Operating Reserve Target	\$27,772,526	\$30,155,951	\$32,722,071	\$34,023,986	\$34,562,433	\$35,551,239
24							
25	Capital Fund Beginning Balance	\$29,138,000	\$29,138,000	\$32,138,000	\$38,138,000	\$48,138,000	\$58,138,000
26							
27	Source of Funds						
28	Transfer from Operating	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
29	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
30	Total - Source of Funds	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
31							
32	Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0
33							
34	Net Cash Balance	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
35							
36	Capital Fund Ending Cash Balance With Reserves	\$29,138,000	\$32,138,000	\$38,138,000	\$48,138,000	\$58,138,000	\$58,138,000
37	Minimum Capital Reserve	\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$27,985,747
38	Operating and Capital Ending Balances with Reserves	\$94,966,231	\$67,467,700	\$31,400,465	(\$12,056,173)	(\$55,313,496)	(\$130,540,718)
39	Target Capital Reserve	\$129,636,372	\$144,021,574	\$169,491,602	\$188,991,831	\$211,401,435	\$223,101,309

4.2.7. Proposed Water Financial Plan

The water utility must increase its revenues from water rates over the study period to adequately fund its operating and capital expenditures, meet required debt coverage, and maintain sufficient reserve funding. Raftelis worked closely with City staff to identify financial plan options for the City Council's consideration. The selected option of proposed annual revenue adjustments is shown in Table 4-18. Revenue adjustments represent annual percent increases in total rate revenue relative to rate revenue generated by the prior year's water rates. The increases for each customer class will vary in FY 2028 due to COS adjustments.

Table 4-18: Proposed Water Revenue Increases

A	B	C	D	E	F
Description	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Effective Date	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031
Revenue Adjustment	18.0%	17.0%	16.0%	12.0%	8.0%

Table 4-19 combines projected revenues (from Table 4-9), O&M expenses (from Table 4-10), debt service (from Table 4-11 and Table 4-12), and capital expenditures (from Table 4-13) to generate operating cash flow projections under the proposed financial plan. By implementing the proposed revenue adjustments, we project that the water operating fund will maintain sufficient operating cash flow through the end of the study period.

Table 4-19: Water Operating Cash Flow – Proposed Financial Plan

Line	A	B	C	D	E	F	G	H	I
	Cash Flow			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Revenues								
2	Revenues from Existing Rates			\$128,175,156	\$128,767,864	\$129,005,398	\$129,091,720	\$129,349,904	\$129,608,604
3									
4	Revenue Adjustments								
5	Year	Effective	% Adjustment						
6	FY 2027	July	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
7	FY 2028	July	18.0%		\$23,178,215	\$23,220,972	\$23,236,510	\$23,282,983	\$23,329,549
8	FY 2029	July	17.0%			\$25,878,483	\$25,895,799	\$25,947,591	\$25,999,486
9	FY 2030	July	16.0%				\$28,515,845	\$28,572,876	\$28,630,022
10	FY 2031	July	12.0%					\$24,858,402	\$24,908,119
11	FY 2032	July	8.0%						\$18,598,062
12	Total Revenue Adjustments			\$0	\$23,178,215	\$49,099,454	\$77,648,153	\$102,661,852	\$121,465,238
13									
14	Interest Earnings			\$6,500,000	\$5,850,000	\$5,265,000	\$4,739,000	\$4,265,000	\$1,415,342
15	Other Revenue			\$7,918,484	\$6,173,409	\$6,230,033	\$6,287,365	\$6,345,413	\$6,404,188
16	Total - Revenues			\$142,593,640	\$163,969,488	\$189,599,885	\$217,766,239	\$242,622,170	\$258,893,371
17									
18	O&M Expenses			\$98,793,566	\$108,620,534	\$119,298,169	\$126,421,125	\$130,810,680	\$135,872,962
19									
20	Net Operating Revenue			\$43,800,074	\$55,348,954	\$70,301,716	\$91,345,114	\$111,811,489	\$123,020,410
21									
22	Debt Service								
23	Existing Debt Service			\$35,709,843	\$35,702,006	\$36,258,817	\$35,731,927	\$35,722,299	\$36,591,600
24	Proposed Debt Service			\$0	\$0	\$0	\$0	\$0	\$24,208,848
25									
26	Capital Projects								
27	Cash Funded Capital			\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$27,985,747
28									
29	Total - Revenue Requirements			\$153,819,409	\$170,230,541	\$181,057,987	\$187,524,052	\$191,403,603	\$224,659,157
30									
31	Net Cash Flow			(\$11,225,769)	(\$6,261,053)	\$8,541,899	\$30,242,187	\$51,218,566	\$34,234,215
32									
33	Calculated Debt Service Coverage Ratio			1.78	2.24	2.79	3.70	4.52	2.47
34	Required Absolute Floor Debt Service Coverage Ratio			1.20	1.20	1.20	1.20	1.20	1.20

Table 4-20 shows projected reserve balances and debt coverage under the proposed financial plan for the water utility, including the water operating fund and water capital fund. Sources of funds include revenues (from Table 4-9), revenue adjustments (from Table 4-18), and debt proceeds (from Table 4-12). Use of funds includes O&M expenses (from Table 4-10), debt service (from Table 4-11 and Table 4-12), and CIP expenditures (from Table 4-13). The FY 2027 beginning balance reflects projected water fund reserve balances as of July 1, 2026. All ending balance and debt coverage figures are projected values. The target reserve balances shown are from Table 4-15. Under the proposed financial plan, reserve balances and debt coverage are projected to achieve minimum target policies in all years of the rate-setting period.

Table 4-20: Proposed Water Financial Plan Pro Forma

Line	Pro Forma	A FY 2027	B FY 2028	C FY 2029	D FY 2030	E FY 2031	F FY 2032
1	Water Operating Fund Beginning Balance	\$77,054,000	\$65,828,231	\$55,930,532	\$57,513,016	\$73,091,831	\$111,131,878
2							
3	Sources of Funds						
4	Total Revenue from Rate	\$128,175,156	\$151,946,079	\$178,104,852	\$206,739,874	\$232,011,756	\$251,073,842
5	Other Revenues	\$7,918,484	\$6,173,409	\$6,230,033	\$6,287,365	\$6,345,413	\$6,404,188
6	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$370,666,667
7	Interest Income	\$6,500,000	\$5,850,000	\$5,265,000	\$4,739,000	\$4,265,000	\$1,415,342
8	Total - Source of Funds	\$142,593,640	\$163,969,488	\$189,599,885	\$217,766,239	\$242,622,170	\$629,560,038
9							
10	Use of Funds						
11	O&M Expenses	\$98,793,566	\$108,620,534	\$119,298,169	\$126,421,125	\$130,810,680	\$135,872,962
12	Total Debt Service	\$35,709,843	\$35,702,006	\$36,258,817	\$35,731,927	\$35,722,299	\$60,800,448
13	Total CIP	\$19,316,000	\$26,544,646	\$26,460,415	\$30,034,372	\$28,049,143	\$398,652,414
14	Total - Use of Funds	\$153,819,409	\$170,867,187	\$182,017,401	\$192,187,424	\$194,582,122	\$595,325,824
15							
16	Net Cash Balance	(\$11,225,769)	(\$6,897,699)	\$7,582,484	\$25,578,815	\$48,040,048	\$34,234,215
17							
18	Ending Balance Subtotal	\$65,828,231	\$58,930,532	\$63,513,016	\$83,091,831	\$121,131,878	\$145,366,093
19							
20	Transfer to Capital Fund	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
21							
22	Operating Fund Ending Cash Balances With Reserves	\$65,828,231	\$55,930,532	\$57,513,016	\$73,091,831	\$111,131,878	\$145,366,093
23	Operating Reserve Target	\$27,772,526	\$30,155,951	\$32,722,071	\$34,023,986	\$34,562,433	\$35,551,239
24							
25	Capital Fund Beginning Balance	\$29,138,000	\$29,138,000	\$32,138,000	\$38,138,000	\$48,138,000	\$58,138,000
26							
27	Source of Funds						
28	Transfer from Operating	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
29	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
30	Total - Source of Funds	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
31							
32	Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0
33							
34	Net Cash Balance	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0
35							
36	Capital Fund Ending Cash Balance With Reserves	\$29,138,000	\$32,138,000	\$38,138,000	\$48,138,000	\$58,138,000	\$58,138,000
37	Minimum Capital Reserve	\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$27,985,747
38	Operating and Capital Ending Balances with Reserves	\$94,966,231	\$88,068,532	\$95,651,016	\$121,229,831	\$169,269,878	\$203,504,093
39	Target Capital Reserve	\$129,636,372	\$144,021,574	\$169,491,602	\$188,991,831	\$211,401,435	\$223,101,309

Figure 4-2 shows projected debt coverage (blue bars) relative to the debt coverage requirement (dotted dark blue line) over the study period. The graph also shows the median for AA Fitch-rated (red line) and S&P Global-rated (dotted yellow line) utilities. Fluctuations in debt coverage over the study period are largely due to assumed new debt service. Debt coverage remains above the requirement throughout the study period.

Figure 4-2: Proposed Water Financial Plan – Debt Coverage

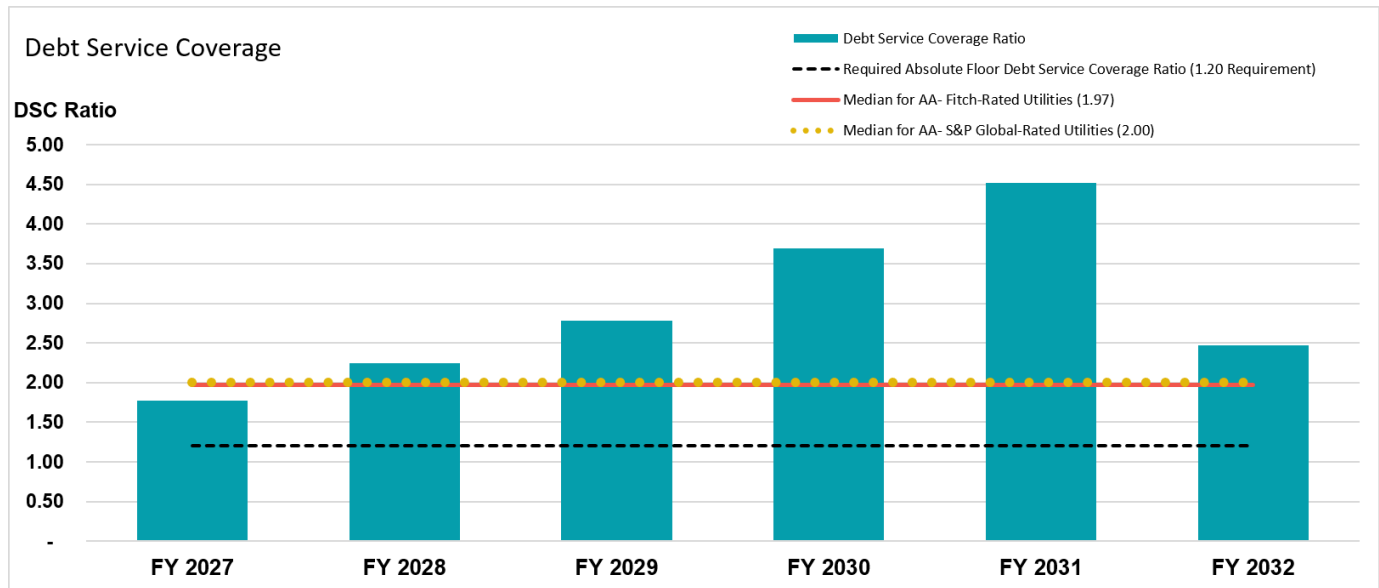


Figure 4-3 shows the water utility's projected year-end balance under the proposed financial plan. The light blue bars indicate the ending balance for the operating fund, and the dark blue bars represent the ending balance for the capital fund. The minimum operating reserve is represented by the solid black line, the minimum operating reserve plus the minimum capital reserve by the dotted dark blue line, and the 5-year capital reserve target by the yellow line. The amount of each reserve is defined in the following figure. DOU's Designated Reserve Fund Policy was approved by the City Council, and the proposed rate increases are necessary to meet the reserve fund policies. Throughout the study period, the water utility's reserves are projected to remain above the sum of the minimum operating and capital reserves under the proposed rate increases. By the end of the study period, the water utility's reserves continue to increase towards the 5-year capital reserve target. The funds shown above the sum of the minimum operating and capital reserves in Figure 1-3 will be needed for future bonding capacity and capital projects beyond the 5-year period. The outer years of the financial plan are shown in Appendix L and the City's Water and Wastewater Fund Review, which was completed by the Office of the City Auditor in 2024.

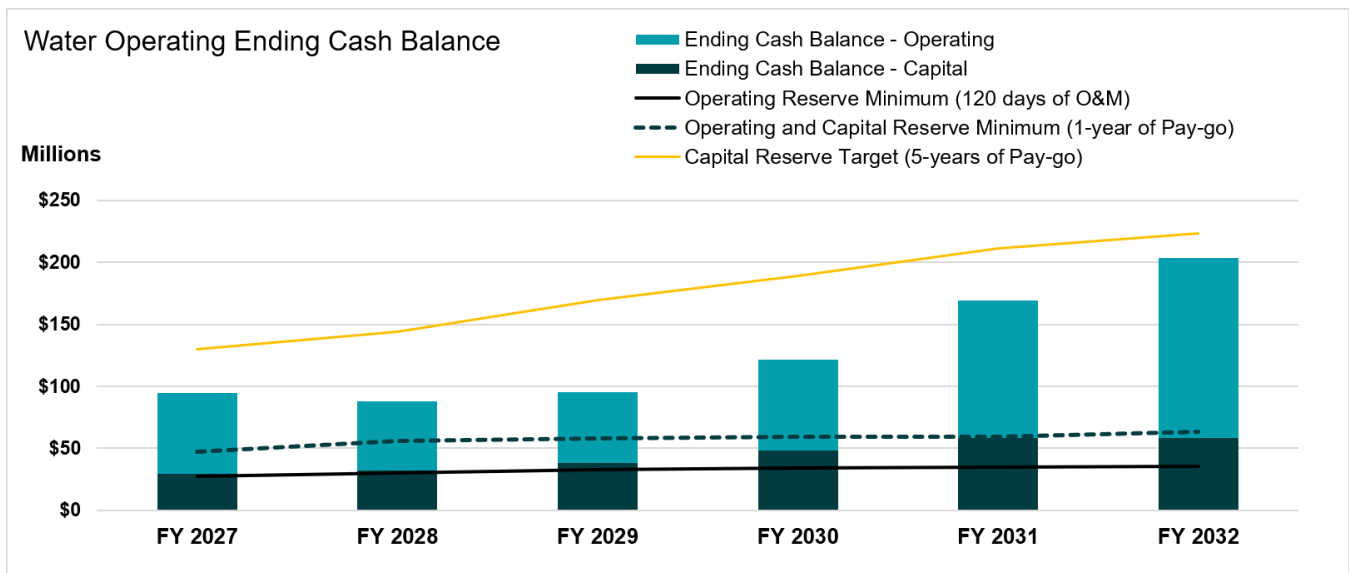
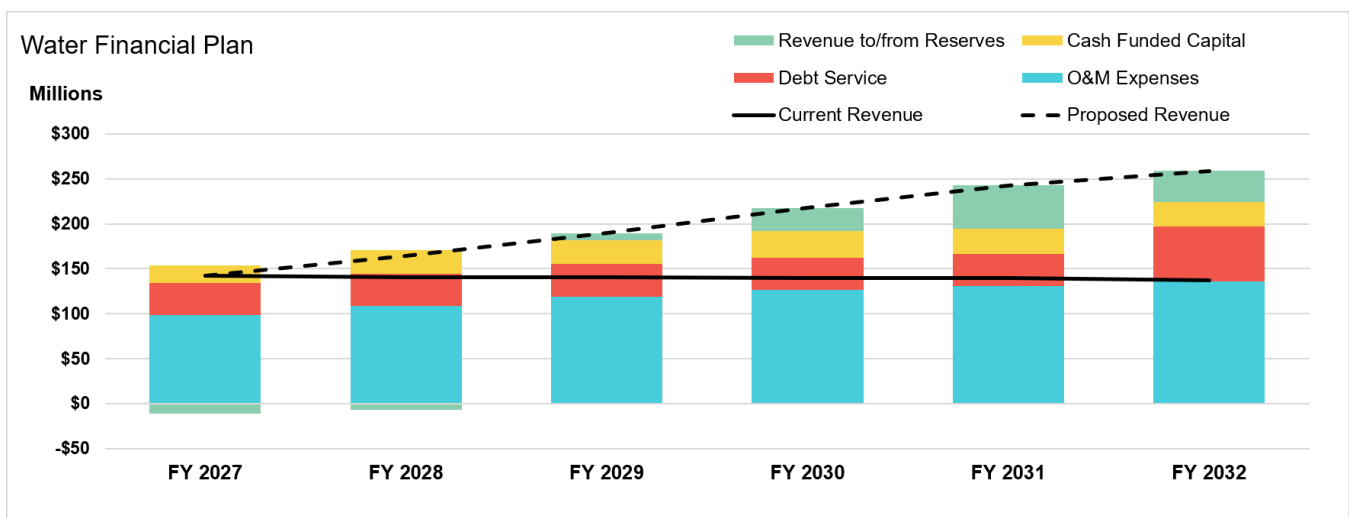
Figure 4-3: Proposed Water Financial Plan – Projected Ending Balances

Figure 4-4 shows the proposed versus the status quo operating financial plan. Revenues under the proposed financial plan and status quo financial plan are represented by the dashed and solid lines, respectively. O&M expenses, cash funded capital expenditures, debt service, and reserve funding for CIP/other purposes are represented by the various stacked bars. Revenue adjustments are required to generate sufficient revenue to recover O&M expenses and debt service payments over the study period.

Figure 4-4: Proposed vs. Status Quo Water Financial Plan

4.2.8. Water Long-Term Financial Plan

The Office of the City Auditor and Raftelis completed a Water Fund Review in 2024. The Water Fund Review included a cash flow analysis to determine the revenues required to cover expenditures for total

capital needs, including deferred maintenance, aging infrastructure, additional MYOP needs, and estimated increases in O&M expenses due to new facilities built in the CIP. The analysis recommended a total 5-year revenue increase (FY 2028 to FY 2032) of up to 82% in the water fund during the study period. While necessary to address the City's aging infrastructure and other operational needs, an increase this large was deemed by the City to be too significant of a burden on ratepayers.

To prepare for this study, Utilities Department staff organized over 250 capital and operational needs from the Water Fund Review into three priority levels to determine the highest priority for funding in this 5-year rate period and to mitigate sustained high rate increases and spikes in rate increases during the 5-year study period. About 150 critical needs were selected for funding from FY 2028 to FY 2032; however, just over 50 needs are being funded by the new rates. This decision was necessary as more of the new rate revenue is being allocated to close the gap between current revenues and expenses and build reserves. The remaining critical needs were either deferred for funding consideration in the next rate cycle, beginning in FY 2033, or existing CIP funding was reallocated from existing projects to those identified with the highest priority.

Many of these projects address large deferred maintenance needs, such as the construction phase of the Water + Treatment Plants Resiliency and Improvements Project and the planning, design, and specification work for River Arc, the water supply expansion project identified in the Water Master Plan. Both projects will require additional debt to fund. As part of the larger, 20-year long-term water funding plan, additional reserves from debt proceeds are built by FY 2032 to allow the City the capacity to perform work on these projects early in the next rate cycle to ensure the City's long-term water needs are met.

Appendix L shows the 20-year water long-term financial plan and the future potential rate increases that will be needed.

4.3. Water Cost-of-Service Analysis

Section 4.3 details the cost-of-service (COS) analysis performed for the water utility for FY 2028. The COS analysis allocates the overall rate revenue requirement to customer classes in proportion to their use of and burden on the water system. This provides the basis for developing the proposed water rates through FY 2032.

The water utility incurs costs associated with cost drivers imposed on the water system by its customers. It has capital costs associated with designing and building facilities to address these cost drivers, and O&M expenses for operating the water system. The AWWA's *Manual M1* outlines a method for allocating costs for the COS analysis using the base-extra capacity method. The base-extra capacity method categorizes costs of providing water based on both the total volume and the maximum demand. Since the water utility uses a uniform rate, the volume and maximum demand components could be combined to obtain the same result. However, the allocations had to be used as shown in this section to calculate the proportionate share of fire protection costs, which comprise both volume and maximum demand components.

4.3.1. Methodology

The first step in a COS analysis is to determine the revenue required from water rates. The total revenue requirement results from the financial plan in Section 1.1. The framework and methodology utilized to develop the COS analysis and to apportion the revenue requirement to each customer class are informed by the processes outlined in the AWWA's *Manual M1*.

COS analyses are tailored to meet the specific needs of each water system. However, there are four distinct steps in every COS analysis to recover costs from customers in an accurate, equitable, and defensible manner:

1. **Cost functionalization:** O&M expenses and capital assets are categorized by their function in the system. Sample functions may include water supply, treatment, distribution, transmission, storage, meters, billing and customer service, and general administration.
2. **Cost causation component allocation:** Functionalized costs are then allocated to cost causation components based on their burden on the system. The cost causation components include base, max day, max hour, meters, billing and customer service, and fire. The revenue requirement is allocated to the cost causation components based on the total share of the revenue requirement attributable to each component.
3. **Unit cost development:** The revenue requirement for each cost causation component is divided by the appropriate units of service to determine the unit cost of each.

4. **Revenue requirement distribution:** The unit cost is utilized to distribute the revenue requirement for each cost causation component to customer classes based on each customer class's total service units.

4.3.2. Water Rate Revenue Requirement

Table 4-21 shows the rate revenue requirement for FY 2028 (also referred to as the test year). The revenue requirement is split into operating and capital categories (Columns B-D), which are later allocated based on O&M expenses and long-term capital improvement plan expenditures. The revenue requirements (Lines 2-4) include FY 2028 O&M expenses, debt service, and cash funded capital expenditures. The revenue offsets (Line 11) include all non-rate revenues and non-metered revenues. These revenues are applied as offsets to the final rate revenue requirement. The adjustments (Line 14) equal the FY 2028 negative net operating cash flow under the proposed financial plan and account for the contribution to operating reserves in FY 2028. All values are from the proposed financial plan operating cash flow (Table 4-19). The final rate revenue requirement (Line 17) is calculated as follows:

$$\text{Total revenue required from rates (Line 17)} = \text{Revenue requirements (Line 5)} - \text{Revenue offsets (Line 11)} - \text{Adjustments (Line 15)}$$

Table 4-21: FY 2028 Water Rate Revenue Requirement

Line	A Revenue Requirement	B Operating	C Capital	D Total
1	Revenue Requirements			
2	O&M Expenses	\$108,620,534		\$108,620,534
3	Debt Service		\$35,702,006	\$35,702,006
4	Cash Funded Capital		\$26,544,646	\$26,544,646
5	Total - Revenue Requirements	\$108,620,534	\$62,246,653	\$170,867,187
6				
7	Revenue Offsets			
8	Interest Income	\$5,850,000		\$5,850,000
9	Other Revenues	\$6,173,409		\$6,173,409
10	Other Non-metered revenues	\$342,691		
11	Total - Revenue Offsets	\$12,366,100	\$0	\$12,366,100
12				
13	Adjustments			
14	Adjustment for Cash Balance		\$6,897,699	\$6,897,699
15	Total - Adjustments	\$0	\$6,897,699	\$6,897,699
16				
17	Total Revenue to be Recovered from Rates	\$96,254,435	\$55,348,954	\$151,603,388

4.3.3. Water System Extra Capacity

The City currently bills its metered customers using a uniform rate for volume charges. While usage volumes are tracked, limited data are available on the timing of water use within each customer class. Without detailed information on when water is used, it is challenging to fully assess demand patterns or design rates that reflect the true cost impacts of peaking or time-based demand. Uniform rates provide a simpler billing method and better align with the City's current COS allocations, which are based on demand, service levels, system capacity, and fire protection needs—not tiered peaking assumptions. This approach ensures equity and compliance with COS principles while improving administrative efficiency. Therefore, the City will continue to use a uniform rate. The base-extra capacity method is only used in this section to allocate fire protection costs properly.

Water systems are designed to accommodate peak demands, which is sometimes referred to as extra capacity (i.e., in excess of average demand). Higher daily and hourly peak usage places additional burdens on the system, and as such, the City must construct larger infrastructure to accommodate these extra capacity costs. For example, reservoirs and storage tanks must be constructed to accommodate peak day demands, provide emergency storage for fire flow, and minimize pumping requirements during on-peak energy hours.

Extra-capacity costs are divided into maximum day (Max Day) and maximum hour (Max Hour) demand, as shown in Table 4-22. The Max Day demand is the maximum amount of water used in a single day over a full year. The Max Hour demand is the maximum use in an hour on the Max Day. For example, storage and treatment components of the water system are generally designed to handle Max Day requirements, while the distribution system is designed for Max Hour demands. The City is required to construct capacity to meet four hours of peak hourly demand with source capacity, storage capacity, and/or emergency source connections.⁵

Identifying the water system's facilities and costs to operate different types of facilities allows for apportionment across cost causation components, which separates the portion of a facility (e.g., storage tank) that serves average daily demand (and therefore Base Delivery) and the portion that serves peak demands (Max Day in this example). This exercise is conducted for each asset in the system's fixed asset database as well as each operating and maintenance expense line item within each budget department. The

⁵ California Code of Regulations, Title 22, Division 4, Chapter 16. California Waterworks Standards, Article 2. Permit Requirements. §64554 New and Existing Source Capacity.

result is the identification of all costs and the respective shares of those costs allocated to Base Delivery, Max Day, and Max Hour.

Table 4-22 shows system-wide peaking factors for the City's water system, which are used to derive the cost component allocation bases for Base Delivery, Max Day, and Max Hour costs. Peaking factors are from the City's 2040 General Plan and were derived by reviewing actual customer demand and usage patterns. Base Delivery use is considered the average daily demand over one year and has been normalized to a factor of 1.00 (Column B, Line 1). The Max Day peaking factor (Column D, Line 2) indicates that the Max Day demand is 1.80 times greater than the average daily demand. Similarly, the Max Hour peaking factor (Column E, Line 3) indicates that the Max Hour demand is 3.24 times the average demand. The allocation bases (Columns C-E) are calculated using the equations outlined below. Columns are represented in these equations as letters, and lines are represented as numbers. For example, Column D, Line 2 is shown as D2.

The Max Day allocations are calculated as follows:

- Base Delivery: $B1 / B2 \times 100\% = C2$
- Max Day: $(B2 - B1) / B2 \times 100\% = D2$

The Max Hour allocations are calculated as follows:

- Base Delivery: $B1 / B3 \times 100\% = C3$
- Max Day: $(B2 - B1) / B3 \times 100\% = D3$
- Max Hour: $(B3 - B2) / B3 \times 100\% = E3$

Table 4-22: Water System Peaking Factor Allocations

Line	A Description	B Factors	C Base	D Peak Day	E Peak Hour	F Total
1	Base	1.00	100%	0%	0%	100%
2	Max Day	1.80	56%	44%	0%	100%
3	Max Hour	3.24	31%	25%	44%	100%
4	Average Max Day & Hour	2.52	40%	32%	29%	100%

4.3.4. Functionalization and Allocation of Expenses

After determining the revenue requirement and systemwide peaking allocation basis, the next step of the water COS analysis is to allocate O&M expenses and capital assets to the following functional categories:

- Supply: existing water supply costs relating to surface water from the Sacramento and American Rivers, as well as groundwater wells.

- Treatment: costs associated with treating water to drinking water standards.
- Transmission/Distribution: costs associated with the water transmission system (pump stations, etc.) and delivering water to customers from storage facilities to the meter.
- Storage: costs related to water storage tanks and reservoirs.
- Meters: costs of meter maintenance and repair.
- Billing and Customer Service: costs of meter reading, billing, and other customer service functions.
- General/Admin: costs associated with general administration of the water utility (i.e., indirect costs).
- Other: any costs that do not fall into any prior functions, allocated pro rata based on all other operating allocations.

The functionalization of costs allows for the allocation of costs to cost causation components. Some cost causation components correspond directly to a functional category listed above. The cost causation components include:

- Base Delivery: costs associated with providing water under average water demand conditions.
- Max Day and Max Hour: extra-capacity costs associated with providing water during peak demand conditions.
- Meters: directly associated with the Meters functional category.
- Billing & Customer Service: directly associated with the Billing & Customer Service functional category.
- General: directly associated with the General/Admin functional category.

Table 4-23 shows the basis for allocating each functional category to the various cost causation components. This provides the basis for allocating O&M and capital expenses in the following subsections. Most functional categories are allocated entirely to the corresponding cost causation component. The allocation basis for functional categories not allocated entirely to a single cost causation component is as follows:

- Functional categories allocated based on Max Day demand: Treatment and storage infrastructure are designed to accommodate Max Day water demand. Therefore, all treatment and storage costs are allocated to the Base Delivery and Max Day cost causation components based on the allocation from line 2 of Table 4-22.
- Functional categories allocated based on the average of Max Day and Max Hour demand: Transmission and distribution infrastructure is designed to accommodate Max Day and Max Hour

water demand. Therefore, all transmission and distribution costs are allocated to the Base Delivery, Max Day, and Max Hour cost causation components based on the average allocation from line 4 of Table 4-22.

Table 4-23: Allocation of Functional Categories to Water Cost Causation Components

Line	Function	A	B	C	D	E	F	G	H	I
			Allocation Basis	Base	Max Day	Max Hour	Meters	Bill & CS	Admin/Gen	Total
1	Supply		Base	100%						100%
2	Treatment		Max Day	56%	44%					100%
3	Transmission & Distribution		Average Max Day & Hour	40%	32%	29%				100%
4	Storage		Max Day	56%	44%					100%
5	Meters		Meter Service				100%			100%
6	Bill & CS		Billing and Customer Service					100%		100%
7	Admin/Gen		Administrative/General						100%	100%

4.3.5. Water Enterprise O&M Expense Allocation

The next step in the COS analysis is to develop an allocation basis for the operating revenue requirement by functionalizing the water utility's O&M expenses. Raftelis worked with City staff to assign O&M expenses, by line item, to the most closely associated functional category. Table 4-24 shows a summary of FY 2028 O&M expenses by functional category. The detailed breakdown is shown in Appendix D. This intermediate step is necessary to allocate total O&M expenses to individual cost causation components.

Table 4-24: Summary of Water Utility O&M Expenses by Functional Category

A		B	C
Line	Functional Category	FY 2028 O&M Expenses	Percent of Total
1	Supply	\$13,267,663	12.2%
2	Treatment	\$16,417,964	15.1%
3	Transmission & Distribution	\$4,394,032	4.0%
4	Storage	\$24,782	0.0%
5	Meters	\$12,580,505	11.6%
6	Bill & CS	\$37,508,748	34.5%
7	Admin/Gen	\$15,924,073	14.7%
8	Other	\$8,502,768	7.8%
9	Total	\$108,620,534	100.0%

Table 4-25 shows the allocation of FY 2028 O&M expenses by functional category to each cost causation component. The percentage allocation of each functional category (Columns B-G) to the various cost causation components was determined in Table 4-23. Total O&M expenses associated with each functional category (Column H) were determined in Table 4-24. The total dollar amount allocated to each cost causation component (Line 12) is determined by multiplying the total expense for each functional category by its corresponding percentage allocation, then summing across all functional categories.

For example, 100 percent (Column B, Line 1) of Supply costs (Column H, Line 1) are allocated to the Base cost causation factor total (Column B, Line 13). The same calculation is performed for the remaining functional categories.

Table 4-25: Allocation of Water Utility O&M Expenses to Cost Causation Components

	A	B	C	D	E	F	G	H
Line	O&M Allocation	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Total
1	Supply	\$13,267,663	\$0	\$0	\$0	\$0	\$0	\$13,267,663
2	Treatment	\$9,121,091	\$7,296,873	\$0	\$0	\$0	\$0	\$16,417,964
3	Transmission & Distribution	\$1,743,663	\$1,394,931	\$1,255,438	\$0	\$0	\$0	\$4,394,032
4	Storage	\$13,768	\$11,014	\$0	\$0	\$0	\$0	\$24,782
5	Meters	\$0	\$0	\$0	\$12,580,505	\$0	\$0	\$12,580,505
6	Bill & CS	\$0	\$0	\$0	\$0	\$37,508,748	\$0	\$37,508,748
7	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$15,924,073	\$15,924,073
8	\$ Total Before Other Allocation	\$24,146,186	\$8,702,818	\$1,255,438	\$12,580,505	\$37,508,748	\$15,924,073	\$100,117,767
9								
10	Allocation of Other Expenses	\$2,050,679	\$739,110	\$106,621	\$1,068,433	\$3,185,530	\$1,352,394	\$8,502,768
11								
12	\$ Total After Other Allocation	\$26,196,865	\$9,441,928	\$1,362,059	\$13,648,937	\$40,694,278	\$17,276,467	\$108,620,534
13	<i>%Total After Other Allocation</i>	<i>24.12%</i>	<i>8.69%</i>	<i>1.25%</i>	<i>12.57%</i>	<i>37.46%</i>	<i>15.91%</i>	

4.3.6. Water Utility Capital Allocation

The distribution of short-term CIP project costs can be heavily weighted toward specific cost causation components depending on the type of project, and rates may fluctuate if they are based on short-term capital expenditure plans. Therefore, Raftelis used the long-term capital improvement plan to allocate the test year's capital revenue requirement. The long-term capital improvement plan projects CIP project costs from FY 2028 to FY 2054.

Table 4-26 shows the allocation of long-term CIP costs to each cost causation component. Long-term CIP costs are either directly allocated to a cost causation component or allocated based on the O&M allocation. The capital allocation percentages (Column C) represent the proportion of long-term CIP costs allocated to each cost causation component (Column A). The capital allocation percentages (Column C) are used to allocate the total capital revenue requirement in Table 4-21, Column C, Line 16. The full table of allocated long-term CIP costs is shown in Appendix E.

Table 4-26: Allocation of Water Long-Term CIP to Cost Causation Components

	A	B	C
Line	Cost Causation Components	CIP FY 20-54	Percent of Total
1	Base	\$1,259,842,264	51.45%
2	Peak Day	\$377,410,625	15.41%
3	Peak Hour	\$25,240,644	1.03%
4	Meters	\$770,562,526	31.47%
5	Bill & CS	\$2,784,884	0.11%
6	Admin/Gen	\$11,925,645	0.49%
7	Fire Protection	\$1,100,000	0.04%
8	Total	\$2,448,866,588	100.00%

4.3.7. Water Units of Service

Equivalent meters are calculated to recover the higher flow and demand that larger meter sizes place on the system. A standard 5/8" meter size is used and assigned a capacity ratio of 1. Meters larger than 5/8" receive higher capacity ratios as shown in Table 4-27 (Column C). The higher the capacity ratio, the more strain that the meter size places on the system. This is represented by the Equivalent Meters (Column E) of Table 4-27, calculated by multiplying the projected FY 2028 meters by the appropriate capacity ratio.

Extra-capacity units of service are developed to calculate unit costs (Max Day and Max Hour) and provide a basis to reallocate extra-capacity costs related to fire flow in subsequent steps of the COS analysis. Fire

hydrants and private fire lines contribute to system capacity-related costs and, therefore, are reallocated a portion of Max Day and Max Hour costs.

Table 4-27 shows the calculation of equivalent meters using the AWWA flow capacities. Table 4-28 shows the calculations used to identify extra capacity costs to metered customers based on actual water use patterns. Raftelis estimates Max Day (Column D) and Max Hour (Column G) factors based on systemwide peaking factors (from Table 4-22). Projected FY 28 water use in Column B (from Table 4-6) is divided by 365 days to determine average daily water use (Column C). Average daily use in Column C is then multiplied by the Max Day factor (Column D) to determine Max Day demand (Column E). Max Day requirements (Column F) are determined by subtracting average daily water use (Column C) from Max Day demand (Column E). Max Hour requirements (Column J) are similarly calculated. Max Hour demand (Column I) equals average daily water use (Column I) multiplied by the Max Hour factor (Column G). Max Hour requirements (Column I) equal Max Hour demand (Column H) less Max Day demand (Column E). The total number of public hydrants, equivalent private fire connections (normalized to a 6" hydrant), and total annual bills are also included in the table.

Table 4-27: FY 2028 Equivalent Meters

	A	B	C	D	E
Line	Meter Size	Flow (gpm)	Capacity Ratios	FY 2028 No. of Meters	Equiv. Meters
1	5/8"	20	1	168	168
2	3/4"	30	1.5	183	275
3	1"	50	2.5	139,973	349,932
4	1-1/2"	100	5	4,135	20,674
5	2"	160	8	4,568	36,546
6	3"	350	17.5	820	14,343
7	4"	630	31.5	745	23,464
8	6"	1,300	65	255	16,550
9	8"	2,800	140	119	16,644
10	10"	4,200	210	20	4,198
11	12"	5,300	265	0	0
12	Total			150,985	482,792

Table 4-28: FY 2028 Variable Units of Service

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line	Customer Class	FY 2028 Usage (CCF)	Avg Daily Use (CCF/day)	Max Day Peaking	Max Day Demand (CCF/day)	Max Day Extra Capacity (CCF/day)	Max Hour Factor	Max Hour Demand (CCF/day)	Max Hour Extra Capacity (CCF/day)	Equiv Meter	Public Hydrants	Equivalent Private Fire Connections	Bills (No.)
1	Metered Accounts	34,740,811	95,180	1.80	171,325	76,144	3.24	308,384	213,204	482,792	0	0	1,811,820
2	Private Fire	0	0	0	0	0	0	0	0	0	0	1,262	9,240
3	Public Fire	0	0	0	0	0	0	0	0	0	14,334	0	0

4.3.8. Allocation of Fire Flow Costs

Water systems provide two types of fire flow: fire flows from fire hydrants to deliver water in sufficient quantities and at sufficient pressure to fight fires on properties served by the water system, and fire flows from fire lines for private structures with fire suppression sprinkler systems. Government Code §53750.5 states that fire protection costs related to providing water for fire safety purposes may be included in the cost of providing water service.

Raftelis performed a fire demand analysis to determine the share of fire flow costs allocated to fire hydrants (hydrant fire flow) versus private fire lines (private fire). City staff provided Raftelis with a count of private fire connections and public fire hydrants by size.

Table 4-29 and Table 4-30 show the calculation of equivalent fire demand associated with fire hydrants and private fire lines. Each connection size has a fire flow demand factor, like the hydraulic capacity factor of a water meter. The diameter of the connection (in inches) is divided by 6 (to normalize to a 6-inch hydrant connection) and then raised to the power of 2.63 to determine the fire flow demand factor (Column B).⁶ The fire flow demand factor (Column B) is multiplied by the number of connections by size (Column C) to calculate equivalent fire demand (Column D). The sum of the equivalent connections (Column D) of both tables is used to determine the percentage share for public and private fire protection, which is 91.9% for public and 8.1% for private.

Table 4-31 shows the allocation of peaking to public and private fire. The fire flow requirements for residential, commercial, industrial, and institutional structures are in the City's Urban Water Management Plan. The total Max Day and Max Hour fire flow requirements from the plan are 8,181 (CCF/day) and 40,906 (CCF/day), respectively. The percentage share for public and private fire protection is multiplied by the total fire flow requirements in Table 4-31. Then the resulting Max Day and Max Hour units in Table 4-31 are used to allocate costs to fire protection by multiplying them by the unit costs shown in line 9 of Table 4-32. For example, the public fire Max Day of 7,519 CCF/day (Table 4-31) is multiplied by the unit cost of \$247.3306 (Table 4-32) to equal the public fire Max Day costs of \$1,859,717 (Table 4-32).

⁶ Per the Hazen-Williams equation and AWWA's *Manual M1*.

Table 4-29: Equivalent Private Fire Demand

	A	B	C	D	E
Line	Private Fire Connection Size	Fire Demand Ratio	Number of Connections	Equivalent Connections	Annual Bills
1	4"	0.34	128	44	1,536
2	6"	1.00	268	268	3,216
3	8"	2.13	302	644	3,624
4	10"	3.83	59	226	708
5	12"	6.19	13	80	156
6	Total		770	1,262	9,240

Table 4-30: Equivalent Public Fire Demand

	A	B	C	D
Line	Hydrant Size	Fire Demand Ratio	Number of Hydrants	Equivalent Connections
1	6"	1.00	14,334	14,334

Table 4-31: Allocation of Peaking Units to Public and Private Fire

	A	B	C	D
Line	Fire Protection	Percent Share of Fire	Max Day (CCF/day)	Max Hour (CCF/day)
1	Public	91.9%	7,519	37,596
2	Private	8.1%	662	3,311
3	Total Fire		8,181	40,906

4.3.9. Water Cost of Service Allocation

Table 4-32 shows the allocation of the water rate revenue requirement to the various cost causation components. The operating revenue requirements are allocated by multiplying the O&M revenue requirements from Table 4-21 by the O&M allocation percentage in Table 4-25. The capital revenue requirements are allocated by multiplying the capital revenue requirements from Table 4-21 by the capital allocation percentage in Table 4-26. The total by each cost causation component is shown in line 3 of Table 4-32.

Administration and general costs are then allocated across the different components. As shown in Table 4-32. These costs are allocated to base, max day, max hour, meters, and billing and customer service. This is determined based on the cost components percent of the total costs, multiplied by the total administrative and general cost. The allocation of general costs is shown on line 4 of Table 4-32. Fire protection is allocated 100% to the meter cost component. The allocation of public and private fire protection on lines 10

and 11 are calculated by multiplying the Max Day and Max Hour unit cost of service rates before fire allocation on line 9 by the fire protection requirements in Table 4-31. The total revenue requirement for each cost causation component is shown on line 12.

Table 4-32: Water Cost of Service Allocation (Test Year FY 2028)

Line	A Cost Allocation	B Base	C Max Day	D Max Hour	E Meters	F Bill & CS	G Private Fire	H Admin/Gen	I Fire Protection	J Total
1	Operating	\$23,214,436	\$8,366,995	\$1,206,993	\$12,095,050	\$36,061,365	\$0	\$15,309,597	\$0	\$96,254,435
2	Capital	\$28,474,786	\$8,530,184	\$570,486	\$17,416,151	\$62,944	\$0	\$269,542	\$24,862	\$55,348,954
3	Subtotal Before Adjustments	\$51,689,221	\$16,897,179	\$1,777,479	\$29,511,200	\$36,124,308	\$0	\$15,579,138	\$24,862	\$151,603,388
4	Allocation of General Costs	\$5,921,156	\$1,935,623	\$203,616	\$3,380,597	\$4,138,148	\$0	(\$15,579,138)	\$0	\$0
5	Allocation of Direct Fire Costs	\$0	\$0	\$0	\$24,862	\$0	\$0	\$0	(\$24,862)	\$0
6	Subtotal Before Fire	\$57,610,377	\$18,832,802	\$1,981,094	\$32,916,659	\$40,262,457	\$0	\$0	\$0	\$151,603,388
7	<i>Units of Service</i>	<i>34,740,811</i>	<i>76,144</i>	<i>213,204</i>	<i>482,792</i>	<i>1,821,060</i>				
8	<i>Units</i>	<i>(CCF)</i>	<i>(CCF/day)</i>	<i>(CCF/day)</i>	<i>(Equiv. Meters)</i>	<i>(No. of Bills)</i>				
9	<i>Unit Cost of Service Before Fire Allocation</i>	<i>\$1.6583</i>	<i>\$247.3306</i>	<i>\$9.2920</i>	<i>\$68.1797</i>	<i>\$22.1094</i>				
10	Allocation of Public Fire	\$0	(\$1,859,717)	(\$349,341)	\$2,209,057	\$0	\$0	\$0	\$0	\$0
11	Allocation of Private Fire	\$0	(\$163,762)	(\$30,762)	\$0	\$0	\$194,524	\$0	\$0	\$0
12	Final Cost of Service Allocation	\$57,610,377	\$16,809,323	\$1,600,992	\$35,125,716	\$40,262,457	\$194,524	\$0	\$0	\$151,603,388

4.3.10. Water Unit Costs

Table 4-33 shows the unit cost by cost causation component. This is determined by taking the cost of service shown in Table 4-32 divided by the units of service in Table 4-28.

Table 4-33: Water Unit Cost Calculation

Line	A Unit Costs	B Base	C Max Day	D Max Hour	E Meters	F Bill & CS	G Private Fire
1	Cost of Service	\$57,610,377	\$16,809,323	\$1,600,992	\$35,125,716	\$40,262,457	\$194,524
2	Units	34,740,811	76,144	213,204	482,792	1,821,060	1,262
3		(CCF)	(CCF/day)	(CCF/day)	(Equiv. Meters)	(No. of Bills)	(Equiv. Lines)
4	Unit Cost	\$1.66	\$220.76	\$7.51	\$6.06	\$22.11	\$12.84

4.4. Proposed Water Rates

4.4.1. Metered Customer Rate Calculation

Table 4-34 shows the monthly water service charge calculation. The revenue requirement determined for meters and Billing and customer service is used to develop the monthly service charge by meter size.

Column D is calculated by taking the meter unit cost in Table 4-30 multiplied by the flow equivalency determined for each meter size. The meter and billing components are then added up to get the Proposed (Column F) monthly water service charge. The water service charges are decreasing because some of the cost recovery is shifting to the volumetric rate.

Table 4-35 shows the uniform variable rate calculation. The revenue requirements determined for base, max day, and max hour are added up and divided by the total projected FY 28 usage (Column B) to get the proposed rate of \$2.1882 (Column F).

Table 4-34: Water Service Charge Calculation (Test Year FY 2028)

Line	A Meter Size	B Flow (gpm)	C Flow Equiv.	D Meters	E Billing	F Proposed	G Current	H Difference	I Difference
1	5/8"	20	1.00	\$6.06	\$22.11	\$28.17	\$35.72	(\$7.55)	-21%
2	3/4"	30	1.50	\$9.09	\$22.11	\$31.20	\$35.72	(\$4.52)	-13%
3	1"	50	2.50	\$15.16	\$22.11	\$37.27	\$35.72	\$1.55	4%
4	1-1/2"	100	5.00	\$30.31	\$22.11	\$52.42	\$67.29	(\$14.87)	-22%
5	2"	160	8.00	\$48.50	\$22.11	\$70.61	\$105.15	(\$34.54)	-33%
6	3"	350	17.50	\$106.10	\$22.11	\$128.21	\$193.49	(\$65.28)	-34%
7	4"	630	31.50	\$190.98	\$22.11	\$213.09	\$319.72	(\$106.63)	-33%
8	6"	1,300	65.00	\$394.09	\$22.11	\$416.20	\$635.25	(\$219.05)	-34%
9	8"	2,800	140.00	\$848.81	\$22.11	\$870.92	\$1,013.87	(\$142.95)	-14%
10	10"	4,200	210.00	\$1,273.22	\$22.11	\$1,295.33	\$1,455.63	(\$160.30)	-11%
11	12"	5,300	265.00	\$1,606.68	\$22.11	\$1,628.79	\$2,717.78	(\$1,088.99)	-40%

Table 4-35: Water Variable Rate Calculation (Test Year FY 2028)

Line	A Class	B Usage	C Base	D Max Day	E Max Hour	F Proposed	G Current	H Difference (\$)	I Difference (%)
1	Uniform	34,740,811	\$57,610,377	\$16,809,323	\$1,600,992	\$2.1882	\$1.4587	\$0.73	50%

4.4.2. Proposed Five-Year Water Rate Schedule

Table 4-36 through Table 4-38 show the proposed five-year rate schedules for all water customers for FY 2028 through FY 2032. The full schedule of proposed flat rates is shown in Appendix F.

Table 4-36: Proposed Five-Year Water Monthly Service Charge Schedule (FY 2028- FY 2032)

Line	A Meter Rates	B Current	C FY 2028	D FY 2029	E FY 2030	F FY 2031	G FY 2032
1	5/8"	\$35.72	\$28.17	\$32.96	\$38.23	\$42.82	\$46.25
2	3/4"	\$35.72	\$31.20	\$36.50	\$42.34	\$47.42	\$51.21
3	1"	\$35.72	\$37.27	\$43.61	\$50.59	\$56.66	\$61.19
4	1-1/2"	\$67.29	\$52.42	\$61.33	\$71.14	\$79.68	\$86.05
5	2"	\$105.15	\$70.61	\$82.61	\$95.83	\$107.33	\$115.92
6	3"	\$193.49	\$128.21	\$150.01	\$174.01	\$194.89	\$210.48
7	4"	\$319.72	\$213.09	\$249.32	\$289.21	\$323.92	\$349.83
8	6"	\$635.25	\$416.20	\$486.95	\$564.86	\$632.64	\$683.25
9	8"	\$1,013.87	\$870.92	\$1,018.98	\$1,182.02	\$1,323.86	\$1,429.77
10	10"	\$1,455.63	\$1,295.33	\$1,515.54	\$1,758.03	\$1,968.99	\$2,126.51
11	12"	\$2,717.78	\$1,628.79	\$1,905.68	\$2,210.59	\$2,475.86	\$2,673.93

Table 4-37: Proposed Five-Year Water Variable Rate Schedule (FY 2028- FY 2032)

Line	A Variable Rate	B Current	C FY 2028	D FY 2029	E FY 2030	F FY 2031	G FY 2032
1	All Classes	\$1.4587	\$2.1882	\$2.5602	\$2.9698	\$3.3262	\$3.5923

Table 4-38: Proposed Five-Year Private Fireline Rate Schedule (FY 2028- FY 2032)

Line	A Private Fire	B Current	C FY 2028	D FY 2029	E FY 2030	F FY 2031	G FY 2032
1	2"	\$40.21	\$22.82	\$26.70	\$30.97	\$34.69	\$37.47
2	3"	\$60.54	\$24.18	\$28.30	\$32.83	\$36.77	\$39.71
3	4"	\$80.37	\$26.53	\$31.04	\$36.01	\$40.33	\$43.56
4	6"	\$120.62	\$34.95	\$40.89	\$47.43	\$53.12	\$57.37
5	8"	\$160.85	\$49.48	\$57.89	\$67.15	\$75.21	\$81.23
6	10"	\$201.03	\$71.33	\$83.45	\$96.80	\$108.42	\$117.09
7	12"	\$241.15	\$101.61	\$118.88	\$137.90	\$154.45	\$166.81

4.4.3. Largest Ten Percent of Users

AB 755 passed in 2023 and is codified in Water Code, §§ 390 & 390.1. It requires the identification of the costs incurred to serve the largest 10 percent of the users served by the City. Proposition 218 requires rates that allocate COS proportionately, not special rates for the top 10% of consumers, regardless of other factors.

In FY 2027, the total projected number of metered water accounts is 150,985; the top 10% of users represent 15,096 accounts and approximately 34% of total annual water use. These large users are primarily non-residential and multi-family accounts. The estimated cost to serve the top 10% of users is approximately \$33.4 million. It is our professional judgment that the water rates proposed in Table 4-36 and Table 4-37 equitably allocate the City's water utility costs among the water service customers who create the costs.

5. Wastewater Rate Study

5.1. Key Inputs and Assumptions

Raftelis developed a wastewater rate model in Microsoft Excel to project financial calculations over the next twenty fiscal years, with projections shown in this section through the study period. Appendix M shows the full 20-year projection of the proposed wastewater financial plan. The City's fiscal year spans from July 1 through June 30. Projections for future years were generally based on actual FY 2024 or FY 2025 data or the adopted budget for FY 2027, using key assumptions outlined below. Assumptions were discussed with and reviewed by City staff to ensure that the City wastewater system's unique characteristics are accurately accounted for. Additionally, the wastewater rates will not fund the storm drainage functions of the combined system. The City separates the operations costs for the combined system into wastewater and storm drainage functions and separately funds the activities from segregated wastewater and storm drainage funds. Likewise, the City identifies whether capital improvement projects are for wastewater or storm drainage purposes or both and then funds the projects proportionately from the separate funds ensuring that wastewater rate revenues are only used for wastewater projects. Note that most table values shown throughout this report are rounded to the last digit shown and may therefore not sum precisely to the totals shown.

5.1.1. Current Wastewater Rates

Rates and charges vary by customer class. Flat rate customers pay a flat monthly rate based on the number of units associated with their account. Residential customers are all charged flat rates, which for residential customers are based on the number of rooms in the residence. Non-residential flat rate customers are charged per 1,000 square feet of gross floor area or by other units, such as rooms in a hotel/motel or the number of shower heads in a gymnasium. The full schedule of current flat rates is shown in Appendix G. Some commercial customers pay a monthly fixed charge plus a variable flow charge based on actual water use each billing period. Metered customers pay for every 100 cubic feet of water usage above a specific threshold. Table 5-1 shows the wastewater rates for metered customers currently in effect for FY 2026, developed during a prior rate study and effective since July 1, 2019. The thresholds for metered customers by meter size are shown in Table 5-2. All current and proposed charges are shown monthly.

Table 5-1: Current Wastewater Rate Schedule

Description	FY 2024
Monthly Service Charge (\$/month)	
5/8"	\$15.54
3/4"	\$22.02
1"	\$27.20
1-1/2"	\$47.92
2"	\$80.30
3"	\$161.91
4"	\$282.36
6"	\$647.62
8"	\$1,375.56
10"	\$2,185.09
12"	\$3,400.02
Consumption Charges (\$/CCF)	
All Non-Residential Customers	\$1.2953

Table 5-2: Wastewater Metered Rate Thresholds by Meter Size

Meter Size	Monthly Water Use Threshold (cubic feet)
5/8"	1,200
3/4"	1,700
1"	2,100
1-1/2"	3,700
2"	6,200
3"	12,500
4"	21,800
6"	50,000
8"	106,200
10"	168,700
12"	262,500

5.1.2. Wastewater Financial Assumptions

Inflationary assumptions shown in Table 5-3 are used to escalate projected non-rate revenues and O&M expenses beyond FY 2027. For O&M expenses, the inflationary assumptions were determined by the City from its most recent cost driver analysis, which was based on a review of the City's historical cost data. Salary and benefit inflationary increases are based on City labor agreements. Miscellaneous revenues include all other revenue sources not derived from rates. These include various fees, charges, permits,

water tap sales, and other agency payments. The O&M expense categories are defined in Section 5.2.2 of the study.

Table 5-3: Wastewater Utility Inflationary Assumptions

Inflationary Categories	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Non-Rate Revenues					
Miscellaneous	1.30%	1.30%	1.30%	1.30%	1.30%
Expenses					
Employee Services	2.00%	2.00%	2.00%	2.00%	2.00%
Interfund Reimbursement	3.00%	3.00%	3.00%	3.00%	3.00%
Interfund SerProvided & Used	3.00%	3.00%	3.00%	3.00%	3.00%
Interfund Transfer	3.00%	3.00%	3.00%	3.00%	3.00%
Other Objects	2.50%	2.50%	2.50%	2.50%	2.50%
Property	3.00%	3.00%	3.00%	3.00%	3.00%
Service and Supplies	3.00%	3.00%	3.00%	3.00%	3.00%

Additional financial assumptions relating to interest earnings are shown in Table 5-4. Interest earnings on cash reserves are projected assuming a one percent annual interest rate based on the historical average.

Table 5-4: Additional Wastewater Utility Financial Assumptions

Description	Value
Interest Earnings	
Annual Interest Rate	1.00%

5.1.3. Projected Wastewater Billing Units of Service

Wastewater connection growth projections are necessary to estimate wastewater rate revenues over the study period. City staff provided Raftelis with the number of billing units by customer class for FY 2024. Units of service are increased annually based on growth factors provided by the City in its 2040 General Plan and used in its long-range planning. Table 5-5 shows the projected units of service for the rate setting period. Under the current rate structure, unmetered customers are billed based on the number of units associated with their account.

Residential customers are charged based on the number of residences associated with the account. For example, a residential customer account with six multi-family units with 4-5 rooms each would be charged the 4-5 room monthly rate multiplied by six each month. Most commercial customer units are determined by each 1000 square feet (sq.ft.) of gross floor area. For example, a 4,000 sq. ft. office building would be

charged the monthly rate for office buildings multiplied by four each month. Certain commercial customer types have more specific units of service. This includes each 100 pupils per school, each room for hotels and motels, and the number of showers for gyms. For example, a school with 500 pupils would be charged the monthly rate for schools multiplied by five each month.

Table 5-5: Projected Wastewater Billing Units Under Existing Rate Structure

Description	Actual FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Projected Annual Growth	N/A	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Metered Accounts by Meter Size									
5/8"	128	128	129	129	129	129	130	130	130
3/4"	104	104	104	105	105	105	105	105	106
1"	1,875	1,879	1,883	1,886	1,890	1,894	1,898	1,901	1,905
1-1/2"	879	881	883	884	886	888	890	891	893
2"	1,274	1,277	1,279	1,282	1,284	1,287	1,289	1,292	1,295
3"	278	279	279	280	280	281	281	282	282
4"	228	228	229	229	230	230	231	231	232
6"	106	106	106	107	107	107	107	107	108
8"	19	19	19	19	19	19	19	19	19
10"	6	6	6	6	6	6	6	6	6
12"	0	0	0	0	0	0	0	0	0
Total	4,897	4,907	4,917	4,926	4,936	4,946	4,956	4,966	4,976
Billed Usage (CCF)									
All Above Threshold	2,060,531	2,064,652	2,068,781	2,072,919	2,077,065	2,081,219	2,085,381	2,089,552	2,093,731
Unmetered (Flat) Wastewater Accounts									
Billed Units	107,811	108,027	108,243	108,459	108,676	108,893	109,111	109,329	109,548
Number of Accounts	76,573	76,726	76,880	77,033	77,187	77,342	77,496	77,651	77,807

5.2. Wastewater Financial Plan

Section 5.2 details the development of a proposed wastewater utility financial plan for the City over the study period. The following subsections include estimates and projections of annual revenues, O&M expenses, debt service payments, capital expenditures, and reserve funding through FY 2032. The overall purpose of the financial plan is to determine annual wastewater rate revenues required to achieve sufficient cash flow, maintain adequate reserves, and meet debt coverage requirements.

5.2.1. Wastewater Utility Revenue Under Current Rates

The wastewater utility's revenue sources consist of wastewater rates, interest earnings on cash reserves, and other non-rate revenues. The rate revenue projections shown in this section assume that current FY 2026 wastewater rates are effective throughout the study period, and therefore represent estimated revenues in the absence of any wastewater rate increases. This status quo scenario provides a baseline from which Raftelis evaluated the need for revenue adjustments (i.e., gross rate revenue increases).

5.2.1.1. Calculated Wastewater Rate Revenue

Raftelis projected annual wastewater rate revenues over the study period based on current FY 2026 wastewater rates (from Table 5-1) and projected number of billing units (from Table 5-5). Table 5-6 shows projected wastewater rate revenues under current rates over the study period, calculated as follows:

$$\text{Fixed Charge Revenue} = [\text{FY 2026 monthly charge}] \times [\text{Number of connections or units}] \times [12 \text{ Bills per year}]$$

$$\text{Variable Rate Revenue} = [\text{FY 2026 unit rate}] \times [\text{Number of billing units}]$$

Table 5-6: Projected Rate Revenue under Current Wastewater Rates

Description	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Service Charge Revenue						
5/8"	\$24,013	\$24,061	\$24,109	\$24,157	\$24,206	\$24,254
3/4"	\$27,646	\$27,701	\$27,757	\$27,812	\$27,868	\$27,924
1"	\$615,679	\$616,911	\$618,145	\$619,381	\$620,620	\$621,861
1-1/2"	\$508,499	\$509,516	\$510,535	\$511,556	\$512,579	\$513,604
2"	\$1,235,007	\$1,237,477	\$1,239,952	\$1,242,432	\$1,244,917	\$1,247,406
3"	\$543,379	\$544,466	\$545,555	\$546,646	\$547,739	\$548,835
4"	\$777,181	\$778,736	\$780,293	\$781,854	\$783,418	\$784,984
6"	\$828,725	\$830,383	\$832,043	\$833,707	\$835,375	\$837,046
8"	\$315,513	\$316,144	\$316,777	\$317,410	\$318,045	\$318,681
10"	\$158,272	\$158,589	\$158,906	\$159,224	\$159,542	\$159,861
12"	\$0	\$0	\$0	\$0	\$0	\$0
Total - Unit Revenues	\$5,033,916	\$5,043,983	\$5,054,071	\$5,064,180	\$5,074,308	\$5,084,456
Billed Use Revenue	\$2,685,052	\$2,690,422	\$2,695,803	\$2,701,194	\$2,706,597	\$2,712,010
Unmetered Wastewater Revenue	\$36,705,802	\$36,779,214	\$36,852,772	\$36,926,478	\$37,000,331	\$37,074,331
Total Calculated Rate Revenue	\$44,424,769	\$44,513,619	\$44,602,646	\$44,691,852	\$44,781,235	\$44,870,798

5.2.1.2. Other Wastewater Utility Revenue

Table 5-7 shows all other wastewater utility revenues. All other revenues are based on the City's FY 2026 budget and escalated annually by the miscellaneous inflation rate (from Table 5-3). Interest revenue is estimated in the financial plan model beginning in FY 2032 based on projected fund balances and the assumed interest rate (from Table 5-4). Development impact fee revenues are not included in the revenue requirement calculations because the costs of growth-related CIP projects are funded separately and not included in this rate study. Grant funding is also excluded as a source of other revenue due to its volatility.

Table 5-7: Other Wastewater Utility Revenue

Description	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Non-Rate Revenue						
Regional Sanitation District O	\$1,671,000	\$1,692,723	\$1,714,728	\$1,737,020	\$1,759,601	\$1,782,476
Service Fees	\$80,000	\$81,040	\$82,094	\$83,161	\$84,242	\$85,337
Subdivision Map Processing - E	\$2,500	\$2,533	\$2,565	\$2,599	\$2,633	\$2,667
Impact Admin Fees	\$16,000	\$16,208	\$16,419	\$16,632	\$16,848	\$17,067
Delinquency Charges	\$1,000,000	\$1,013,000	\$1,026,169	\$1,039,509	\$1,053,023	\$1,066,712
Sewer Permits	\$90,000	\$91,170	\$92,355	\$93,556	\$94,772	\$96,004
Miscellaneous Proprietary Rev	\$30,000	\$30,390	\$30,785	\$31,185	\$31,591	\$32,001
Interest Income	\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$682,144
Total Non-Rate Revenue	\$4,689,500	\$4,547,064	\$4,423,115	\$4,315,662	\$4,223,709	\$3,764,408

5.2.1.3. Summary of Projected Wastewater Utility Revenue

Table 5-8 shows a summary of all projected wastewater utility revenues under current rates over the study period. This includes all projected revenues shown in Table 5-6 and Table 5-7. This revenue summary represents expected revenues in the absence of any rate increase over the study period

The interest earnings for FY 2027 were provided by the City Treasurer's Office and incorporated into the FY 2027 budget by the Budget Office using the same methodology to calculate the General Fund interest earnings. Interest earning in later years are lower because DOU has historically taken a more conservative approach when projecting interest earnings in future years. This practice is intentional and largely driven by interest-rate volatility and a declining fund balance. By using conservative assumptions, DOU reduces the risk of overstating revenue and helps ensure that long-term financial planning remains stable even when market conditions fluctuate.

Table 5-8: Summary of Projected Wastewater Utility Revenue under Current Rates

Revenue	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Utility Service Charges	\$44,424,769	\$44,513,619	\$44,602,646	\$44,691,852	\$44,781,235	\$44,870,798
Interest Income	\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$682,144
Other Revenues	\$2,889,500	\$2,927,064	\$2,965,115	\$3,003,662	\$3,042,709	\$3,082,265
Total Revenue	\$49,114,269	\$49,060,682	\$49,025,762	\$49,007,513	\$49,004,945	\$48,635,206

5.2.2. Wastewater Utility Operations & Maintenance Expenses

City staff provided an annual wastewater utility O&M expense budget for FY 2027 in current dollars.

Raftelis projected costs for FY 2028 through FY 2032 in Table 5-9, using the FY 2027 budget provided by City staff and the inflationary factors in Table 5-3. The detailed list of wastewater O&M expenses is shown in Appendix H.

In addition to the inflationary increases to the wastewater utility's O&M expenses, it is planning for the following specific O&M needs. The City will allocate \$2.4 million to provide for two full-time positions, two vehicles, and equipment to conduct unscheduled cleanings, inspections, and repairs to sewer force mains, private sewer service lower laterals, and sewer mains to comply with new Statewide Waste Discharge Requirements. The City will invest \$4.0 million for specialized equipment and process improvements to update root abatement techniques, because roots cause over half of the sewer spills the City manages. The City will spend \$4.0 million for five full-time positions, three vehicles, and equipment to perform annual wet-well cleaning and ensure compliance with its National Pollutant Discharge Elimination System permit.

The key O&M expense categories used to classify the wastewater utility's recurring costs, which are identified in Table 5-9, are:

- Employee services - refers to the total cost of salaries, wages, overtime, premium pay, and employee benefits, including health insurance, retirement/pension contributions, and payroll taxes—for City staff, reflecting the full personnel cost of delivering municipal services.
- Interfund Transfer - movements of actual expenses between different City funds that fall outside of the citywide Cost Plan. These transfers often reimburse the other City funds for services provided. They ensure costs are allocated appropriately across City operations and enterprise funds.
- Interfund Reimbursement - related to on-going budgeted reimbursements, CIP and grant reimbursements, and cost plan.
- Services and supplies - covers non-employee operational needs, including contracted services (legal, professional, consulting), general supplies (office materials, uniforms), insurance premiums, travel and training costs, and daily operating expenses.
- Property - refers to expenses related to acquiring, maintaining, or disposing of real and personal property—such as land, buildings, furniture, and capital equipment—particularly items that meet capitalization criteria.
- Other Objects - a miscellaneous category that covers small-scale or incidental expenditures not classified elsewhere, such as minor tools, subscriptions, or administrative fees that fall below the capitalization threshold.

Table 5-9: Projected Wastewater Utility O&M Expenses Under Current Rates

O&M Expenses	Budgeted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032
Employee Services	\$21,312,714	\$24,576,320	\$26,517,275	\$26,357,567	\$28,180,443	\$28,231,248
Interfund Reimbursement	\$2,912,929	\$3,000,317	\$3,090,326	\$3,183,036	\$3,278,527	\$3,376,883
Interfund Transfer	\$4,775,100	\$4,775,100	\$4,775,100	\$4,775,100	\$4,775,100	\$4,775,100
Other Objects	\$201,200	\$206,230	\$211,386	\$216,670	\$222,087	\$227,639
Property	\$181,500	\$186,945	\$192,553	\$198,330	\$204,280	\$210,408
Service and Supplies	\$10,255,591	\$10,127,444	\$13,017,360	\$15,330,870	\$18,982,182	\$19,966,881
Total O&M Expenses	\$39,639,034	\$42,872,356	\$47,804,001	\$50,061,573	\$55,642,619	\$56,788,159

5.2.3. Wastewater Utility Debt

Table 5-10 shows the wastewater utility's projected debt service obligations over the study period. Existing debt service consists of the City's 2019 and 2020 Wastewater Refunding Bonds and the "2003 Cirbs and 2006 Ref" repayment, which was for renovations and improvements to the North Area Corporation Yard (partially occupied by the DOU). The proposed wastewater debt service is also shown in Table 5-11. Note

that proposed debt service represents preliminary projections based on the best information available at the time of this study.

Table 5-10: Wastewater Utility Existing Debt Service

Existing Debt Service	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Wastewater Revenue Bonds, Series 2019	\$2,116,375	\$2,116,375	\$2,118,750	\$2,118,375	\$2,115,250	\$2,114,250
'2003 Cirbs+2006 Ref (NACY)	\$44,842	\$44,828	\$45,094	\$45,418	\$47,299	\$47,550
Wastewater Revenue Refunding Bonds, Series 2020	\$1,749,241	\$1,751,954	\$1,747,365	\$1,745,246	\$1,745,614	\$1,748,938
Total - Existing Debt Service	\$3,910,458	\$3,913,157	\$3,911,209	\$3,909,039	\$3,908,163	\$3,910,738

Table 5-11: Wastewater Utility Proposed Debt Service

Proposed Debt Service	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Proposed Bond Issue	\$0	\$0	\$0	\$0	\$100,000,000
Term	30	30	30	30	30
Interest Rate	5.00%	5.00%	5.00%	5.00%	5.00%
Issuance Cost	0.40%	0.40%	0.40%	0.40%	0.40%
Issuance Costs	\$0	\$0	\$0	\$0	\$400,000
Bond Proceeds	\$0	\$0	\$0	\$0	\$100,000,000
Annual Debt Service	\$0	\$0	\$0	\$0	\$6,531,164
Total Debt Payments	\$0	\$0	\$0	\$0	\$195,934,922
Proposed Debt Service					
FY 2028	\$0	\$0	\$0	\$0	\$0
FY 2029		\$0	\$0	\$0	\$0
FY 2030			\$0	\$0	\$0
FY 2031				\$0	\$0
FY 2032					\$6,531,164
Total - Proposed Debt Service	\$0	\$0	\$0	\$0	\$6,531,164

5.2.4. Wastewater Utility Capital Improvement Plan

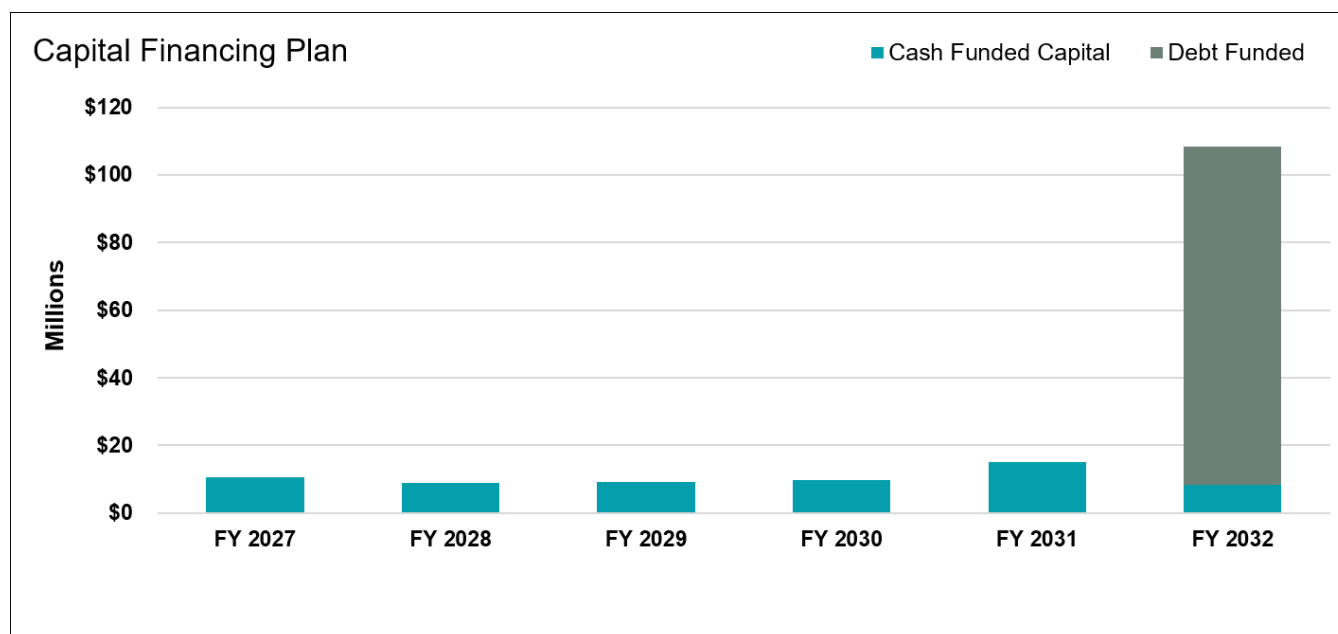
Table 5-12 shows the assumed funding sources for the wastewater utility's CIP projects over the study period. New debt proceeds (from Table 5-11) fund most of the wastewater utility's CIP projects in FY 2032. All remaining CIP projects not funded by debt are assumed to be funded by the wastewater utility's rate revenue and/or cash reserves generated from rates (i.e., pay-as-you-go or PAYGO funding). Figure 5-1 shows a summary of total wastewater utility's CIP expenditures by funding source over the study period. The detailed list of CIP expenditures is shown in Appendix I.

The debt issuance for FY 2032 is to fund the rehabilitation of the existing Pioneer Reservoir Facility, including structural replacement of the concrete walls and roof to ensure continued operation of this CSS treatment facility and meet compliance with the City's National Pollutant Discharge Elimination System (NPDES) permit. The project will begin in FY 2032 and continue to utilize debt proceeds into the next 5-year rate cycle, starting in FY 2033. Additional debt proceeds at the end of this rate cycle will allow the City to move forward with the Sump 122 abandonment and the Sump 36 rehabilitation project in the next rate cycle, which will address access and safety issues for maintenance staff. The City plans to use more PAYGO beginning in FY 2028 for two reasons: 1) the FY 2027 PAYGO expenses were decreased to mitigate the need for a rate increase in FY 2027, so the FY 2028 increase in expenditures is partially necessary to return to prior spending levels, and 2) to help ensure that spending is balanced, so it can continue to achieve its debt service coverage ratio.

CIP projects for growth are not included in this rate study and are tracked and paid for out of a separate wastewater fund. They are tied to the projected growth included in the City's 2040 General Plan and identify system expansions needed to serve new development. These projects are in the wastewater utility's 30-year CIP, where each project is assigned a rate-versus-growth split. Some CIP projects are 100% rate-funded or 100% growth-funded, and others are shared. The share was determined from various planning-level data sources, which determined the percentage of project costs attributable to new development and the percentage of project costs that should be funded with rate revenues and other revenues.

Table 5-12: Wastewater Utility Capital Improvement Plan Proposed Funding

Capital Financing Plan	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
PAYGO	\$10,520,697	\$9,056,449	\$9,149,456	\$9,633,539	\$15,178,794	\$8,310,179
Debt Funded	\$0	\$0	\$0	\$0	\$0	\$100,000,000
Total - Wastewater Capital	\$10,520,697	\$9,056,449	\$9,149,456	\$9,633,539	\$15,178,794	\$108,310,179

Figure 5-1: Wastewater Utility Capital Improvement Plan

5.2.5. Wastewater Financial Policies

5.2.5.1. Required Debt Coverage

The wastewater utility is required to meet debt service coverage requirements on its outstanding wastewater revenue bonds. The required debt coverage ratio is 1.20, meaning that the wastewater utility's net operating revenues (i.e., total revenues less operating expenses) must amount to at least 1.20 times the amount of annual debt service. Failure to meet debt service coverage results in a technical default, which without foreseeable remedial action such as implementing rate increases, could result in a downgrade of credit rating, higher costs in future debt issuance, or even denial of credit.

As part of the Study, Raftelis included debt coverage targets to meet the median for AA Fitch-rated and S&P Global-rated utilities. Although the required debt coverage ratio is 1.20, in an effort to maintain the high investment-grade credit ratings for the City's wastewater utility, it will be necessary to maintain coverage ratios consistent with the investment-grade credit ratings determined by Fitch and S&P Global Ratings. Maintaining high investment-grade credit ratings will help minimize interest costs in future new-money debt issuances, as well as refunding debt issuances for the City's wastewater system.

5.2.5.2. Reserve Targets

Adequate cash reserves are required to meet operating, capital, and debt service requirements. No changes are proposed to the DOU's existing Council-approved Designated Reserve Policy (adopted 6/18/2024).

Operating reserves provide funds to meet ongoing cash flow requirements related to operating expenses. The current operating reserve target is equal to 120 days of annual O&M expenses, or about four months of working capital. Capital reserves are maintained to provide available funds for CIP projects. The City's current capital reserve minimum requirement is equal to one year of annual CIP project costs. The City has a capital reserve target of five years of annual CIP project costs. Table 5-13 summarizes the wastewater utility's key reserve policies relevant to this rate study. Table 5-14 shows projected operating and capital reserve targets over the study period based on the policies outlined above.

Table 5-13: Wastewater Utility Financial Policies

Reserve Policies	Reserve Target
Operating Reserve	33% Annual Operating Expenses
Capital Reserve (Minimum)	One year PAYGO Capital Expenditures
Capital Reserve (Target)	Five years PAYGO Capital Expenditures

Table 5-14: Projected Wastewater Utility Reserve Targets

Reserve Targets	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Operating Reserve	\$13,032,011	\$12,491,925	\$13,035,695	\$13,589,895	\$14,143,352	\$14,683,500
Capital Reserve (Minimum)	\$8,892,440	\$7,157,500	\$3,000,000	\$25,928,676	\$25,928,676	\$53,411,213
Capital Reserve (Target)	\$19,049,940	\$63,568,713	\$64,326,078	\$129,643,381	\$129,643,381	\$175,900,697
Total (Minimum)	\$21,924,451	\$19,649,425	\$16,035,695	\$39,518,571	\$40,072,028	\$68,094,713
Total (Target)	\$32,081,951	\$76,060,638	\$77,361,773	\$143,233,276	\$143,786,733	\$190,584,197

5.2.6. Status Quo Wastewater Financial Plan

To evaluate the need for revenue adjustments (i.e. increases to gross rate revenues), Raftelis first developed a status quo financial plan. The status quo financial plan assumes that current FY 2026 rates remain unchanged over the study period. Table 5-15 combines projected revenues (from Table 5-8), O&M expenses (from Table 5-9), debt service (from Table 5-10 and Table 5-11), and capital expenditures (from Table 5-12) to generate operating cash flow projections under the status quo. In the absence of any revenue adjustments, the wastewater utility will fail to generate sufficient revenue to recover O&M expenses and debt service by FY 2030.

Table 5-15: Wastewater Operating Cash Flow Status Quo Financial Plan

	A	B	C	D	E	F	G	H	I
Line	Cash Flow			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Revenues								
2	Revenues from Existing Rates			\$44,424,769	\$44,513,619	\$44,602,646	\$44,691,852	\$44,781,235	\$44,870,798
3									
4	Revenue Adjustments								
5	Year	Effective	% Adjustment						
6	FY 2027	July	0%	\$0	\$0	\$0	\$0	\$0	\$0
7	FY 2028	July	0%		\$0	\$0	\$0	\$0	\$0
8	FY 2029	July	0%			\$0	\$0	\$0	\$0
9	FY 2030	July	0%				\$0	\$0	\$0
10	FY 2031	July	0%					\$0	\$0
11	FY 2032	July	0%						\$0
12	Total Revenue Adjustments			\$0	\$0	\$0	\$0	\$0	\$0
13									
14	Other Revenues								
15	Interest Income			\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$0
16	Other Revenues			\$2,889,500	\$2,927,064	\$2,965,115	\$3,003,662	\$3,042,709	\$3,082,265
17	Total - Revenues			\$49,114,269	\$49,060,682	\$49,025,762	\$49,007,513	\$49,004,945	\$47,953,062
18									
19	O&M Expenses			\$39,639,034	\$40,035,004	\$43,460,473	\$46,321,229	\$50,531,743	\$52,087,870
20									
21	Net Operating Revenue			\$9,475,235	\$9,025,678	\$5,565,289	\$2,686,284	(\$1,526,799)	(\$4,134,807)
22									
23	Debt Service								
24	Existing Debt Service			\$3,910,458	\$3,913,157	\$3,911,209	\$3,909,039	\$3,908,163	\$3,910,738
25	Proposed Debt Service			\$0	\$0	\$0	\$0	\$0	\$6,531,164
26									
27	Capital Projects								
28	Cash Funded Capital			\$10,520,697	\$8,892,440	\$7,157,500	\$3,000,000	\$0	\$0
29									
30	Total - Revenue Requirements			\$54,070,189	\$52,840,601	\$54,529,182	\$53,230,268	\$54,439,906	\$62,529,772
31									
32	Net Cash Flow			(\$4,955,920)	(\$3,779,918)	(\$5,503,421)	(\$4,222,755)	(\$5,434,962)	(\$14,576,710)
33									
34	Calculated Debt Service Coverage Ratio			2.42	2.31	1.42	0.69	-0.39	-0.40
35	Required Absolute Floor Debt Service Coverage Ratio			1.20	1.20	1.20	1.20	1.20	1.20

Table 5-16 shows projected reserve balances and debt coverage under the status quo financial plan for the entire wastewater utility, including the Operating Fund and Capital Fund. Sources of funds include revenues (from Table 5-8) and debt proceeds (Table 5-11). Use of funds include O&M expenses (from Table 5-9), debt service (from Table 5-10 and Table 5-11), and CIP expenditures (from Table 5-12). The FY 2027 beginning balance reflects projected wastewater fund reserve balances as of July 1, 2026. All ending balance and debt coverage figures are projected values. Target reserve balances shown are from Table 5-14.

Under the status quo financial plan, reserves are projected to fall below target by the end of FY 2030. Debt coverage is projected to fall below the required ratio beginning in FY 2029. The status quo financial plan is insufficient to meet the wastewater utility's financial needs over the study period. This demonstrates a clear need for revenue adjustments over the study period to increase rate revenues and ensure financial sustainability.

Table 5-16: Status Quo Wastewater Financial Plan Pro Forma

Line	Pro Forma	A	B	C	D	E	F	G
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
1	Operating Fund Beginning Balance	\$36,906,000	\$31,950,080	\$28,006,152	\$20,510,775	\$8,654,482	(\$12,959,274)	
2								
3	Sources of Funds							
4	Total Revenues from Rates	\$44,424,769	\$44,513,619	\$44,602,646	\$44,691,852	\$44,781,235	\$44,870,798	
5	Other Revenues	\$2,889,500	\$2,927,064	\$2,965,115	\$3,003,662	\$3,042,709	\$3,082,265	
6	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$100,000,000	
7	Interest Income	\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$0	
8	Total - Source of Funds	\$49,114,269	\$49,060,682	\$49,025,762	\$49,007,513	\$49,004,945	\$147,953,062	
9								
10	Use of Funds							
11	O&M Expenses	\$39,639,034	\$40,035,004	\$43,460,473	\$46,321,229	\$50,531,743	\$52,087,870	
12	Total Debt Service	\$3,910,458	\$3,913,157	\$3,911,209	\$3,909,039	\$3,908,163	\$10,441,902	
13	PAYGO CIP	\$10,520,697	\$9,056,449	\$9,149,456	\$9,633,539	\$15,178,794	\$108,310,179	
14	Total - Use of Funds	\$54,070,189	\$53,004,610	\$56,521,139	\$59,863,807	\$69,618,701	\$170,839,950	
15								
16	Net Cash Balance	(\$4,955,920)	(\$3,943,928)	(\$7,495,377)	(\$10,856,293)	(\$20,613,756)	(\$22,886,888)	
17								
18	Ending Balance Subtotal	\$31,950,080	\$28,006,152	\$20,510,775	\$9,654,482	(\$11,959,274)	(\$35,846,162)	
19								
20	Transfer to Capital Fund	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
21							\$0	
22	Operating Fund Ending Cash Balance With Reserves	\$31,950,080	\$28,006,152	\$20,510,775	\$8,654,482	(\$12,959,274)	(\$36,846,162)	
23	Operating Reserve Target	\$13,032,011	\$12,209,344	\$12,456,718	\$12,710,075	\$12,969,566	\$13,235,346	
24								
25	Capital Fund Beginning Balance	\$3,374,000	\$3,374,000	\$3,374,000	\$3,374,000	\$4,374,000	\$5,374,000	
26								
27	Sources of Funds							
28	Transfer from Operating	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
29	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	
30	Total - Source of Funds	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
31								
32	Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0	
33								
34	Net Cash Balance	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
35								
36	Capital Fund Ending Cash Balance With Reserves	\$3,374,000	\$3,374,000	\$3,374,000	\$4,374,000	\$5,374,000	\$6,374,000	
37	Minimum Capital Reserve Target	\$8,892,440	\$7,157,500	\$3,000,000	\$25,928,676	\$25,928,676	\$53,411,213	
38	Target Capital Reserve	\$19,049,940	\$63,568,713	\$64,326,078	\$129,643,381	\$129,643,381	\$175,900,697	

5.2.7. Proposed Wastewater Financial Plan

The wastewater utility must increase its revenues from wastewater rates over the study period to adequately fund its operating and capital expenditures, meet required debt coverage, and maintain sufficient reserve funding. Raftelis worked closely with City staff to identify financial plan options for the City Council's consideration. The selected option of proposed annual revenue adjustments is shown in Table 5-17. Revenue adjustments represent annual percent increases in total rate revenue relative to rate revenue generated by the prior year's wastewater rates. The cost-of-service allocations in FY 2028 will realign costs to each rate, so rates for each customer class will not all increase by the rate adjustment that year. From FY 2029 through FY 2032, all rates will increase proportionately by the rate adjustment percentages.

Table 5-17: Proposed Wastewater Revenue Adjustments

	A	B	C	D	E	F
Line	Description	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Effective Date	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031
2	Revenue Adjustment	18%	16%	14%	12%	10%

Table 5-18 combines projected revenues (from Table 5-8), O&M expenses (from Table 5-9), debt service (from Table 5-10 and Table 5-11), and capital expenditures (from Table 5-12) to generate operating cash flow projections under the proposed financial plan. O&M expenses are higher in the proposed financial plan than what is shown in the status quo scenario and in Table 5-9 because the voter approved 11% General Fund Tax will increase with revenue increases. By implementing the proposed revenue adjustments, we project that the wastewater operating fund will maintain sufficient operating cash flow through the end of the study period.

Table 5-18: Wastewater Operating Cash Flow – Proposed Financial Plan

	A	B	C	D	E	F	G	H	I
Line	Cash Flow			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Revenues								
2	Revenues from Existing Rates			\$44,424,769	\$44,513,619	\$44,602,646	\$44,691,852	\$44,781,235	\$44,870,798
3									
4	Revenue Adjustments								
5	Year	Effective	% Adjustment						
6	FY 2027	July	0%	\$0	\$0	\$0	\$0	\$0	\$0
7	FY 2028	July	18%		\$8,012,451	\$8,028,476	\$8,044,533	\$8,060,622	\$8,076,744
8	FY 2029	July	16%			\$8,420,980	\$8,437,822	\$8,454,697	\$8,471,607
9	FY 2030	July	14%				\$8,564,389	\$8,581,518	\$8,598,681
10	FY 2031	July	12%					\$8,385,369	\$8,402,139
11	FY 2032	July	10%						\$7,841,997
12	Total Revenue Adjustments			\$0	\$8,012,451	\$16,449,456	\$25,046,744	\$33,482,206	\$41,391,167
13									
14	Other Revenues								
15	Interest Income			\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$682,144
16	Other Revenues			\$2,889,500	\$2,927,064	\$2,965,115	\$3,003,662	\$3,042,709	\$3,082,265
17	Total - Revenues			\$49,114,269	\$57,073,134	\$65,475,217	\$74,054,257	\$82,487,151	\$90,026,373
18									
19	O&M Expenses			\$39,639,034	\$40,894,522	\$45,221,530	\$48,997,348	\$54,102,008	\$56,492,671
20									
21	Net Operating Revenue			\$9,475,235	\$16,178,612	\$20,253,688	\$25,056,909	\$28,385,142	\$33,533,702
22									
23	Debt Service								
24	Existing Debt Service			\$3,910,458	\$3,913,157	\$3,911,209	\$3,909,039	\$3,908,163	\$3,910,738
25	Proposed Debt Service			\$0	\$0	\$0	\$0	\$0	\$6,531,164
26									
27	Capital Projects								
28	Cash Funded Capital			\$10,520,697	\$8,892,440	\$7,157,500	\$3,000,000	\$0	\$0
29									
30	Total - Revenue Requirements			\$54,070,189	\$53,700,119	\$56,290,239	\$55,906,387	\$58,010,171	\$66,934,574
31									
32	Net Cash Flow			(\$4,955,920)	\$3,373,015	\$9,184,978	\$18,147,870	\$24,476,979	\$23,091,800
33									
34	Calculated Debt Service Coverage Ratio			2.42	4.13	5.18	6.41	7.26	3.21
35	Required Absolute Floor Debt Service Coverage Ratio			1.20	1.20	1.20	1.20	1.20	1.20

Table 5-19 shows projected reserve balances and debt coverage under the proposed financial plan for the wastewater utility, including the wastewater operating and capital funds. Sources of funds include revenues (from Table 5-8), revenue adjustments (from Table 5-17), and debt proceeds (from Table 5-11). Use of funds includes O&M expenses (from Table 5-9), debt service (from Table 5-10 and Table 5-11), and CIP expenditures (from Table 5-12). The FY 2027 beginning balance reflects actual wastewater fund reserve balances as of July 1, 2026. All ending balance and debt coverage figures are projected values. Target reserve balances shown are from Table 5 13. Under the proposed financial plan, reserve balances and debt coverage are projected to achieve minimum target policies in all years of the rate-setting period.

Table 5-19: Proposed Wastewater Financial Plan Pro Forma

Line	Pro Forma	A	B	C	D	E	F	G
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
1	Operating Fund Beginning Balance	\$36,906,000	\$31,950,080	\$35,159,086	\$42,352,108	\$52,866,439	\$61,164,624	
2								
3	Sources of Funds							
4	Total Revenues from Rates	\$44,424,769	\$52,526,070	\$61,052,102	\$69,738,595	\$78,263,441	\$86,261,965	
5	Other Revenues	\$2,889,500	\$2,927,064	\$2,965,115	\$3,003,662	\$3,042,709	\$3,082,265	
6	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$100,000,000	
7	Interest Income	\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$682,144	
8	Total - Source of Funds	\$49,114,269	\$57,073,134	\$65,475,217	\$74,054,257	\$82,487,151	\$190,026,373	
9								
10	Use of Funds							
11	O&M Expenses	\$39,639,034	\$40,894,522	\$45,221,530	\$48,997,348	\$54,102,008	\$56,492,671	
12	Total Debt Service	\$3,910,458	\$3,913,157	\$3,911,209	\$3,909,039	\$3,908,163	\$10,441,902	
13	PAYGO CIP	\$10,520,697	\$9,056,449	\$9,149,456	\$9,633,539	\$15,178,794	\$108,310,179	
14	Total - Use of Funds	\$54,070,189	\$53,864,128	\$58,282,196	\$62,539,925	\$73,188,966	\$175,244,752	
15								
16	Net Cash Balance	(\$4,955,920)	\$3,209,006	\$7,193,022	\$11,514,332	\$9,298,185	\$14,781,621	
17								
18	Ending Balance Subtotal	\$31,950,080	\$35,159,086	\$42,352,108	\$53,866,439	\$62,164,624	\$75,946,245	
19								
20	Transfer to Capital Fund	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
21							\$0	
22	Operating Fund Ending Cash Balance With Reserves	\$31,950,080	\$35,159,086	\$42,352,108	\$52,866,439	\$61,164,624	\$74,946,245	
23	Operating Reserve Target	\$13,032,011	\$12,491,925	\$13,035,695	\$13,589,895	\$14,143,352	\$14,683,500	
24								
25	Capital Fund Beginning Balance	\$3,374,000	\$3,374,000	\$3,374,000	\$3,374,000	\$4,374,000	\$5,374,000	
26								
27	Sources of Funds							
28	Transfer from Operating	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
29	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	
30	Total - Source of Funds	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
31								
32	Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0	
33								
34	Net Cash Balance	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	
35								
36	Capital Fund Ending Cash Balance With Reserves	\$3,374,000	\$3,374,000	\$3,374,000	\$4,374,000	\$5,374,000	\$6,374,000	
37	Minimum Capital Reserve Target	\$8,892,440	\$7,157,500	\$3,000,000	\$25,928,676	\$25,928,676	\$53,411,213	
38	Target Capital Reserve	\$19,049,940	\$63,568,713	\$64,326,078	\$129,643,381	\$129,643,381	\$175,900,697	

Figure 5-2 shows projected debt coverage (blue bars) relative to the debt coverage requirement (dotted dark blue line) over the study period. The graph also shows the median for AA Fitch-rated (red line) and S&P Global-rated (dotted yellow line) utilities. Fluctuations in debt coverage over the study period are largely due to the assumption of new debt service. Debt coverage remains above the requirement throughout the study period.

Figure 5-2: Proposed Wastewater Financial Plan – Debt Coverage

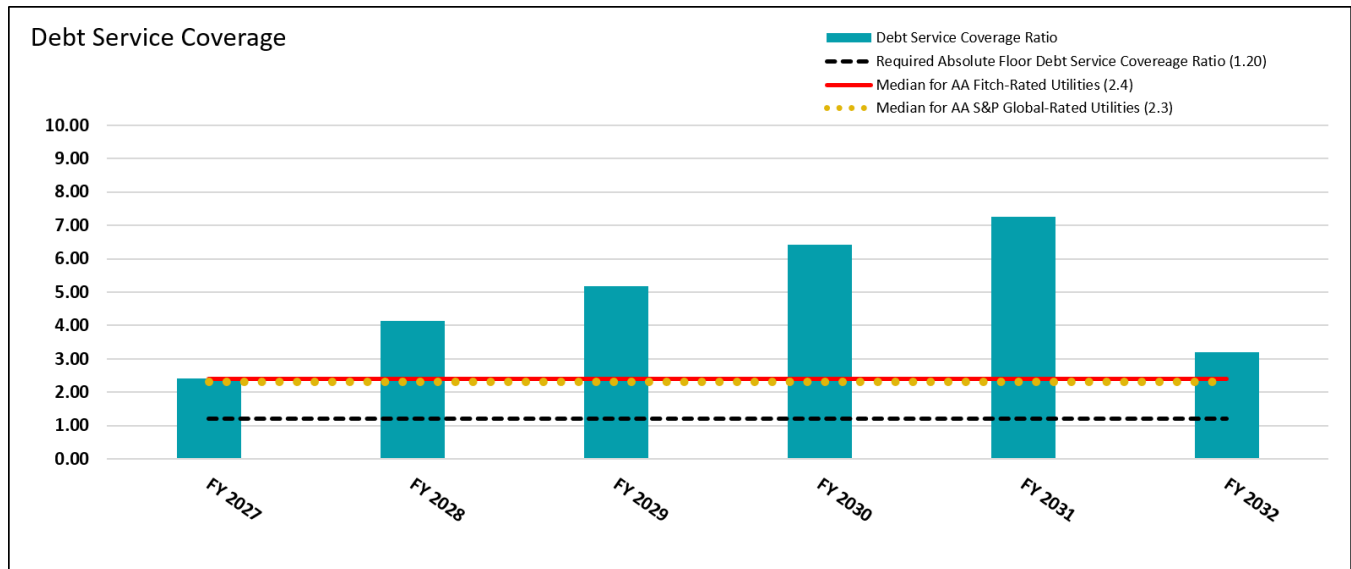


Figure 5-3 shows the wastewater utility's projected ending balance under the proposed financial plan. The light blue bars indicate the operating fund ending balance, and the dark blue bars represent the capital fund ending balance. The minimum operating reserve is represented by the solid black line, the minimum operating reserve plus minimum capital reserve by the dotted dark blue line, and the capital reserve target by the yellow line. By the end of the study period, the wastewater utility's reserves are projected to remain above the minimum operating plus minimum capital target amount with the proposed rate increases.

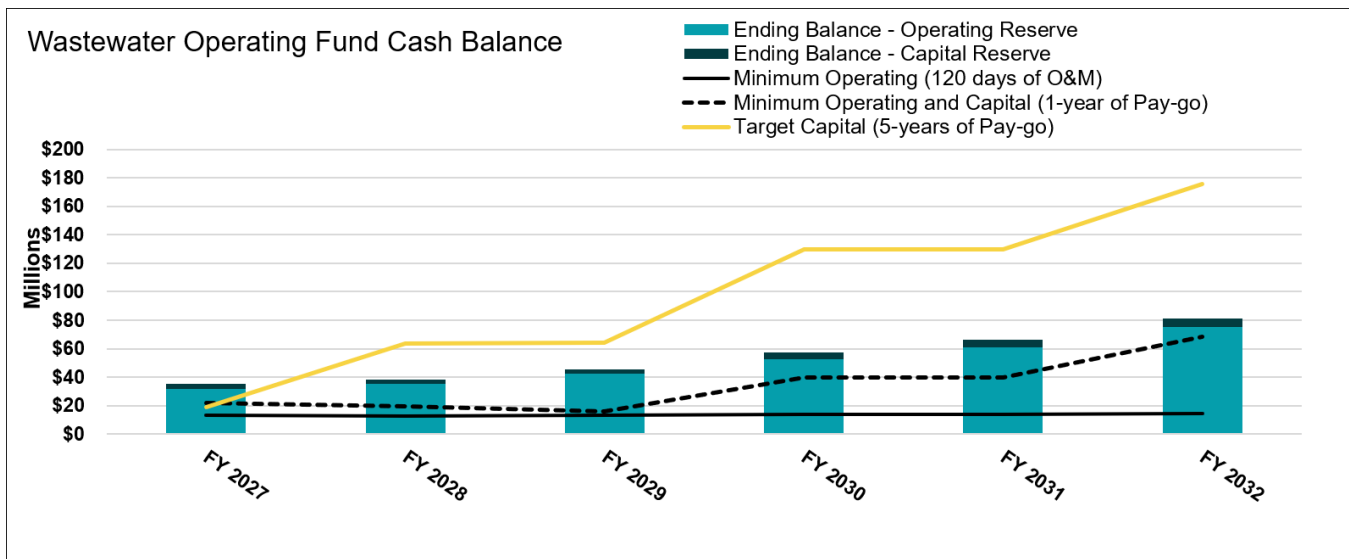
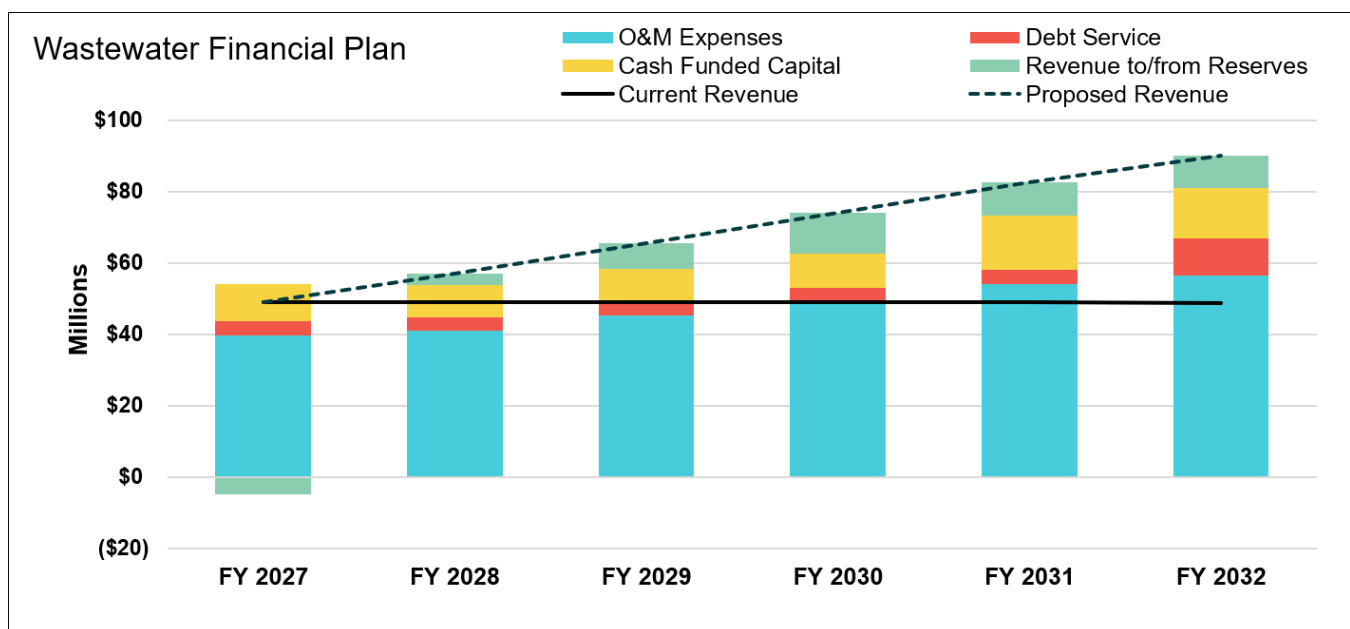
Figure 5-3: Proposed Wastewater Financial Plan – Projected Ending Balances

Figure 5-4 shows the proposed versus status quo operating financial plan. Revenues under the proposed financial plan and status quo financial plan are represented by the dashed and solid lines, respectively. Revenue requirements including O&M expenses, debt service, and reserve funding for CIP/other purposes are represented by the various stacked bars. Revenue adjustments are required to generate sufficient revenue to recover O&M expenses and debt service payments over the study period.

Figure 5-4: Proposed vs. Status Quo Wastewater Financial Plan

5.2.8. Wastewater Long-Term Financial Plan

The Office of the City Auditor and Raftelis completed a Wastewater Fund Review in 2024. The Wastewater Fund Review included a cash flow analysis to determine the revenues required to cover expenditures for total capital needs, including deferred maintenance, aging infrastructure, additional Multi-Year Operating Projects needs, and estimated increases in O&M costs due to new facilities built in the CIP. The analysis recommended a total 5-year revenue increase (FY 2028 to FY 2032) of up to 186% in the wastewater fund during the study period. While necessary to address the City's aging infrastructure and other operational needs, an increase this large was deemed by the City to be too significant of a burden on rate payers-

To prepare for this study, Utilities Department staff organized about 150 wastewater capital and operational needs from the Fund Reviews into three priority levels to determine the highest priority for funding in this five-year rate period and mitigate sustained high rate increases and spikes in rate increases during the 5-year study period. About 86 critical needs were selected for funding from FY 2028 to FY 2032.

However, the wastewater utility's needs do not end after the 5-year study period. The remaining needs identified in the Wastewater Fund Review but not included in this study period were deferred for consideration in the next rate cycle beginning in FY 2033. Many of these projects address large deferred maintenance needs, such as the construction phase of the Pioneer Reservoir rehabilitation project and the Sump 122 abandonment and Sump 36 rehabilitation project. Both projects will require additional debt to fund. As part of the larger, 20-year long-term wastewater funding plan, additional reserves from debt proceeds are built by FY 2032 to allow the City the capacity to perform work on these projects early in the next rate cycle to ensure the City's long-term wastewater needs are met.

Appendix M shows the 20-year wastewater long-term financial plan and the future potential rate increases that will be needed.

5.3. Wastewater Cost-of-Service Analysis

Section 5.3 details the COS analysis performed for the wastewater utility for FY 2028. The COS analysis allocates the overall rate revenue requirement to customer classes in proportion to their use of and burden on the wastewater system. This provides the basis for developing proposed wastewater rates through FY 2032.

5.3.1. Methodology

The first step in a COS analysis is to determine the revenue required from wastewater rates. The total revenue requirement results from the wastewater financial plan in Section 5.2. The methodology for developing the COS analysis and apportioning the revenue requirement to user classes is informed by the WEF's *Financing and Charges for Wastewater Systems Manual of Practice No. 27, 5th Edition*. COS analyses are tailored to meet the specific needs of each wastewater system. Because the wastewater revenue requirement is allocated to customers based on EDUs⁷, the rate revenue requirement is divided by the projected number of EDUs to calculate the proposed wastewater rates.

5.3.2. Wastewater Rate Revenue Requirement

Table 5-20 shows the determination of the wastewater rate revenue requirement for FY 2028 (also referred to as the test year). The revenue requirements (Lines 2-4) include FY 2028 O&M expenses, debt service, and rate funded CIP. The revenue offsets (Line 10) include all non-rate revenues. These revenues are applied as offsets to the final rate revenue requirement. The adjustment (Line 13) equals the FY 2028 negative net operating cash flow under the proposed financial plan and accounts for the contribution to operating reserves in FY 2028. All values are from the proposed wastewater financial plan operating cash flow (Table 5-17). The final rate revenue requirement (Line 16) is calculated as follows:

$$\text{Total revenue required from rates (Line 16)} = \text{Revenue requirements (Line 5)} - \text{Revenue offsets (Line 10)} - \text{Adjustments (Line 14)}$$

⁷ EDUs were determined by using the single-family residential rate for a 1-3 room dwelling as the equivalent dwelling unit.

Table 5-20: FY 2028 Wastewater Rate Revenue Requirement

A		B
Line	Revenue Requirement	Total
1	Revenue Requirements	
2	O&M Expenses	\$40,894,522
3	Debt Service	\$3,913,157
4	Rate Funded CIP	\$9,056,449
5	Total - Revenue Requirements	\$53,864,128
6		
7	Revenue Offsets	
8	Interest Income	\$1,620,000
9	Other Revenues	\$2,927,064
10	Total - Revenue Offsets	\$4,547,064
11		
12	Adjustments	
13	Adjustment for Cash Balance	-\$3,209,006
14	Total - Adjustments	-\$3,209,006
15		
16	Total Revenue to be Recovered from Rates	\$52,526,070

5.3.3. Wastewater Units of Service

Table 5-21 shows the calculation of equivalent meters, which is necessary to differentiate metered wastewater service charges by meter size. Meter capacity ratios (Column D) are first calculated by dividing the meter capacity of each meter size (Column C) by 20 gallons per minute (gpm), which is the flow capacity of a 5/8" meter. Meter capacity ratios (Column D) are then multiplied by the number of meters at each meter size in Column E (from Table 5-5) to determine equivalent meters (Column F). Equivalent meters in this study are based on AWWA-rated hydraulic capacities and are calculated to represent the potential demand on the wastewater system relative to a base meter size.

Table 5-21: Wastewater Equivalent Meters FY 2028

	A	B	C	D	E	F
Line	Customer Meters	Meter Type	AWWA Capacity	Capacity Ratio	Number of Meters	Equivalent Meters
1	5/8"	Displacement	20	1.00	129	129
2	3/4"	Displacement	30	1.50	105	157
3	1"	Displacement	50	2.50	1,890	4,725
4	1-1/2"	Displacement	100	5.00	886	4,430
5	2"	Displacement	160	8.00	1,284	10,274
6	3"	Turbine	350	17.50	280	4,904
7	4"	Turbine	630	31.50	230	7,240
8	6"	Turbine	1300	65.00	107	6,945
9	8"	Turbine	2400	120.00	19	2,298
10	10"	Turbine	4200	210.00	6	1,270
11	12"	Turbine	5300	265.00	0	0
12	Total				4,936	42,373

Table 5-22 shows the projected billed consumption above the threshold for metered customers in FY 2028 (from Table 5-5). Water use thresholds for each meter size are defined in Table 5-2.

Table 5-22: Wastewater Billed Consumption FY 2028

	A	B
Line	Billed Consumption	FY 2028 (CCF)
1	All over Threshold	2,077,065

Table 5-23 shows the total number of unmetered equivalent dwelling units (EDUs) for FY 2028. EDUs were determined by using the single-family residential rate for a 1-3 room dwelling as the equivalent unit. Existing rates were then used to develop EDU ratios for all other customer types by dividing existing rates by the single family residential 1-3 room rate. The full table of EDU ratio calculations is in Appendix J. These ratios were multiplied by the number of billed units for each customer type to calculate the total number of unmetered EDUs. The number of units was derived from customer billing data and represents the total number of customer types in the system, as some customer accounts have multiple dwelling units associated with a single account ID. For example, a multi-family residential account with four apartments associated with the account is counted as four total units.

Table 5-23: Wastewater EDUs and Units FY 2028

	A	B
Line	Unmetered Accounts	FY 2028
1	EDUs	147,782
2	Number of Units	108,676

5.4. Proposed Wastewater Rates

5.4.1. Metered Customer Rate Calculation

Table 5-24 shows the split of the total revenue requirement from Table 5-20 between fixed rates and variable rates. The proportion of fixed and variable rate revenue is based on the current rate revenue from Table 5-6.

Table 5-24: Fixed and Variable Rate Revenue FY 2028

	A	B	C
Line	Fixed/Variable Revenue	Fixed	Variable
1	Current %	94.0%	6.0%
2	Revenue Required	\$49,351,372	\$3,174,698

Table 5-25 shows the calculation of the variable rate for metered customers with billed consumption above their allotted threshold. The revenue requirement (from Table 5-24, Column C, Line 2) is divided by the units of service (from Table 5-27) to calculate the proposed rate for FY 2028.

Table 5-25: Variable Rate Calculation FY 2028

Line	Variable Rate	Calculation
1	Revenue Requirement	\$3,174,698
2	Units of Service	2,077,065
3	Rate (Unrounded)	\$1.5285
4	Current Rate	\$1.2953
5	Difference (\$)	\$0.2332
6	Difference (%)	18.0%

Table 5-26 shows the calculation for the unit cost per EDU per month. The fixed revenue requirement from Table 5-24, Column B, Line 2 is divided by the number of EDUs per year to calculate the unit cost per EDU per month. The number of EDUs per year is calculated using the flat rate EDU count from Table 5-23 plus the number of equivalent meters from Table 5-21 multiplied by 12 months. For non-residential flat rate customers, their monthly charge is this unit cost multiplied by their respective EDU ratio. The full list of proposed flat rates per EDU is in Appendix K.

Table 5-26: Fixed Revenue Rate per EDU Calculation

	A	B
Line	Fixed Rate	Total \$/EDU
1	Revenue Required	\$49,351,372
2	Units of Service	2,281,856
3	Unit Rate/month	\$21.63

Table 5-27 shows the calculation of the fixed meter charges for metered customers. The unit rate per EDU from Table 5-26, Column B, Line 3 is multiplied by the meter capacity ratios in Column B to calculate the charge per month by meter size.

Since the meter flow capacities have been updated to reflect AWWA-rated hydraulic capacities and are higher than those the City used approximately 10 years ago, the proposed rates are also higher. The meter flow capacities are also higher for meters greater than 3" because turbine meters are required instead of displacement meters. Displacement meters are used for low flows because they operate by repeatedly filling and emptying a confined measuring chamber. However, the pressure drop at higher flows would create a physical bottleneck, and thus, turbine meters are used. Turbine meters operate with a relatively open flow path with very little pressure loss at higher flow rates.

Table 5-27: Fixed Meter Charge Calculation FY 2028

	A	B	C	D
Line	Meter Rates	Ratio	Proposed Rate	Current Rate
1	5/8"	1.00	\$21.63	\$15.54
2	3/4"	1.50	\$32.44	\$22.02
3	1"	2.50	\$54.07	\$27.20
4	1-1/2"	5.00	\$108.14	\$47.92
5	2"	8.00	\$173.02	\$80.30
6	3"	17.50	\$378.49	\$161.91
7	4"	31.50	\$681.27	\$282.36
8	6"	65.00	\$1,405.80	\$647.62
9	8"	120.00	\$2,595.33	\$1,375.56
10	10"	210.00	\$4,541.82	\$2,185.09
11	12"	265.00	\$5,731.35	\$3,400.02

5.5. Proposed Wastewater Rate Structure Modifications

The City's existing rate structure charges residential customers for wastewater collection service by a flat monthly charge based on the number of rooms in their household. Raftelis has proposed an alternative rate

structure that would create a flat charge for all single family customers and a different flat charge for all multi-family customers.

Table 5-28 shows the calculation of the proposed residential flat rates. Raftelis conducted a density analysis using 2020 Census Bureau data to determine the average number of persons per household for each customer class. The number of single family and multi-family homes was derived from the customer billing data provided by City staff. These units were multiplied by their respective density ratio to estimate the population in single family and multi-family homes. The proportion of the estimated population in each customer class is shown in Column B, Lines 7 and 8. The density analysis results in rates that are more proportionate from a cost-of-service basis than the current rates, which would require updated proportional flow data by room counts and is unavailable.

Table 5-28: Single Family & Multi-Family Residential Calculated Per Capita Proportions

	A	B	C
Line	SFR/MFR Ratios	Value	Unit
1	Owner-Occupied Density (SFR)	2.93 persons/household	
2	Renter-Occupied Density (MFR)	2.02 persons/household	
3	Single Family Units	71,665 units	
4	Multi-Family Units	34,866 units	
5	Estimated Single Family Population	209,877 people	
6	Estimated Multi-Family Population	70,361 people	
7	Single Family Proportion	74.9%	
8	Multi-Family Proportion	25.1%	

Table 5-29 shows the calculation of the proposed residential flat monthly rates. Residential customers account for 99.4% of unmetered revenues. This proportion was maintained for the proposed rates, with the residential unmetered rate revenue requirement shown in Column B, Line 1. The residential revenue requirement is multiplied by the single family and multi-family proportions from Table 5-34, Column B, Lines 7 and 8 to determine the revenue requirement for each class. This is then divided by the number of homes for each respective customer class to derive the flat rate per class for single family and multi-family customers.

Table 5-29: Residential Rate Calculation

A		B
Line	Residential Rate Calculation	Rate
1	Revenue Requirement	\$38,141,893
2	Single Family Revenue Requirement	\$28,565,392
3	Multi-Family Revenue Requirement	\$9,576,501
4	Single Family Units	71,665
5	Multi-Family Units	34,866
6	Single Family Fixed Charge (Monthly)	\$33.22
7	Multi-Family Fixed Charge (Monthly)	\$22.89

5.5.1. Proposed Five-Year Wastewater Schedule

Table 5-30 through Table 5-32 show the proposed five-year rate schedules for all wastewater customers for FY 2028 through FY 2032. Variable rate thresholds remain the same as in the existing rate structure shown in Table 5-2. The full schedule of proposed non-residential flat rates is shown in Appendix K.

Table 5-30: Proposed Five-Year Wastewater Rate Schedule – Flat Rates (\$/month)

Flat Rate Schedule	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Residential					
Single Family Residential	\$33.22	\$38.54	\$43.94	\$49.22	\$54.15
Multi-Family Residential	\$22.89	\$26.56	\$30.28	\$33.92	\$37.32
Non-Residential					
Rate per EDU	\$21.63	\$25.10	\$28.62	\$32.06	\$35.27

Table 5-31: Proposed Five-Year Wastewater Rate Schedule – Meter Charges (\$/month)

Meter Rates Schedule	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
5/8"	\$21.63	\$25.09	\$28.60	\$32.03	\$35.23
3/4"	\$32.44	\$37.63	\$42.90	\$48.05	\$52.86
1"	\$54.07	\$62.72	\$71.50	\$80.08	\$88.09
1-1/2"	\$108.14	\$125.44	\$143.00	\$160.16	\$176.18
2"	\$173.02	\$200.70	\$228.80	\$256.26	\$281.89
3"	\$378.49	\$439.05	\$500.52	\$560.58	\$616.64
4"	\$681.27	\$790.27	\$900.91	\$1,009.02	\$1,109.92
6"	\$1,405.80	\$1,630.73	\$1,859.03	\$2,082.11	\$2,290.32
8"	\$2,595.33	\$3,010.58	\$3,432.06	\$3,843.91	\$4,228.30
10"	\$4,541.82	\$5,268.51	\$6,006.10	\$6,726.83	\$7,399.51
12"	\$5,731.35	\$6,648.37	\$7,579.14	\$8,488.64	\$9,337.50

Table 5-32: Proposed Five-Year Wastewater Rate Schedule – Variable Rates (\$/CCF)

Variable Rate Schedule	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Over Threshold	\$1.5285	\$1.7731	\$2.0213	\$2.2639	\$2.4903

6. Customer Bill Impacts

6.1. Monthly Water Bill Impacts

Table 6-1 shows the current and proposed monthly water bills for metered residential customers with a 1” meter size. The table shows how low, median, average, and high-water users will be affected.

Table 6-1: Metered Single Family Residential Water Bill Impacts (FY 2028)

Residential	Usage (CCF)	Current Bill	Proposed Bill	Difference
Low Use	3.9	\$41.41	\$45.80	\$4.40
Median Use	7.8	\$47.10	\$54.34	\$7.24
Average Use	10.8	\$51.47	\$60.90	\$9.43
High Usage	21.7	\$67.37	\$84.75	\$17.38

6.2. Monthly Wastewater Bill Impacts

Table 6-3 shows the current and proposed wastewater monthly bills for all residential wastewater customers. The current rate structure charges homes by the number of rooms, while the proposed rates charge all single family customers one uniform flat monthly rate and all multi-family customers one uniform flat monthly rate. The majority of single family customers will see an increase to their monthly wastewater bill between \$1.57 and \$6.94. The majority of multi-family customers will see a change in their monthly wastewater bill between a reduction of \$3.39 to an increase of \$2.15.

Table 6-2: Residential Wastewater Impacts (FY 2028)

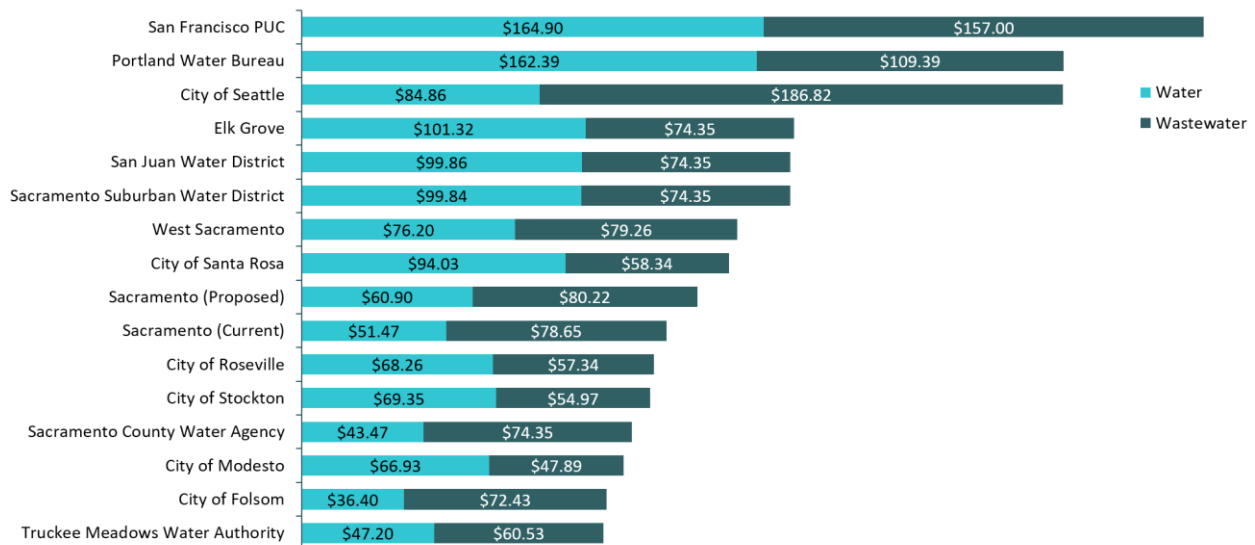
Residential Impacts - SFR/MFR Flat Rate	Current Bill	Proposed Bill	Difference (\$)
Single Family			
Single Family 1-3 Rooms	\$20.74	\$33.22	\$12.48
Single Family 4-5 Rooms	\$26.28	\$33.22	\$6.94
Single Family 6-7 Rooms	\$31.65	\$33.22	\$1.57
Single Family 8-9 Rooms	\$36.56	\$33.22	-\$3.34
Single Family 10-15 Rooms	\$41.95	\$33.22	-\$8.73
Single Family 16 Rooms	\$44.82	\$33.22	-\$11.60
Single Family 17 Rooms	\$47.69	\$33.22	-\$14.47
Single Family 18 Rooms	\$50.56	\$33.22	-\$17.34
Single Family 19 Rooms	\$53.43	\$33.22	-\$20.21
Multi-Family			
Multi-Family 1-3 Rooms	\$20.74	\$22.89	\$2.15
Multi-Family 4-5 Rooms	\$26.28	\$22.89	-\$3.39
Multi-Family 6-7 Rooms	\$31.65	\$22.89	-\$8.76
Multi-Family 8-9 Rooms	\$36.56	\$22.89	-\$13.67
Multi-Family 10-15 Rooms	\$41.95	\$22.89	-\$19.06

6.3. Combined Water & Wastewater Monthly Bill Impacts

Table 6-3 and Figure 6-1 shows a comparison of sample combined monthly water and wastewater bills for a single family residential customer with neighboring utilities. All bills are calculated based on a 1" water meter size and monthly water use of 10.8 CCF and wastewater bills include the cost of treatment if not already included in the agencies' rates. Estimated monthly bills based on the City's current and proposed rates are included in the survey. The proposed combined residential bill remains in the bottom half compared to neighboring agency combined bills.

Table 6-3: Combined Monthly Bill Comparison for Single Family Residential (10.8 CCF/month)

Rate Survey	Water	Sewer Collection	Sewer Treatment	Total
San Francisco PUC	\$164.90	\$157.00	\$0.00	\$321.90
Portland Water Bureau	\$162.39	\$109.39	\$0.00	\$271.78
City of Seattle	\$84.86	\$124.16	\$62.66	\$271.68
Elk Grove	\$101.32	\$27.35	\$47.00	\$175.67
San Juan Water District	\$99.86	\$27.35	\$47.00	\$174.21
Sacramento Suburban Water District	\$99.84	\$27.35	\$47.00	\$174.19
West Sacramento	\$76.20	\$32.26	\$47.00	\$155.46
City of Santa Rosa	\$94.03	\$58.34	\$0.00	\$152.37
Sacramento (Proposed)	\$60.90	\$33.22	\$47.00	\$141.12
Sacramento (Current)	\$51.47	\$31.65	\$47.00	\$130.12
City of Roseville	\$68.26	\$57.34	\$0.00	\$125.60
City of Stockton	\$69.35	\$54.97	\$0.00	\$124.32
Sacramento County Water Agency	\$43.47	\$27.35	\$47.00	\$117.82
City of Modesto	\$66.93	\$47.89	\$0.00	\$114.82
City of Folsom	\$36.40	\$25.43	\$47.00	\$108.83
Truckee Meadows Water Authority	\$47.20	\$60.53	\$0.00	\$107.73

Figure 6-1: Combined Monthly Bill Comparison for Single Family Residential (10.8 CCF/month)

APPENDIX A:

Complete Water Current Flat Rate Table



Appendix A		
Description	Unit	Flat Rate
BAK1	First 1,000 sq ft	\$131.42
BAK1	Remaining sq ft	\$87.41
BAK2	First 1,000 sq ft	\$131.42
BAK2	Remaining sq ft	\$87.41
BAR1	First 1,000 sq ft	\$130.97
BAR1	Remaining sq ft	\$86.35
BAR2	First 1,000 sq ft	\$130.97
BAR2	Remaining sq ft	\$86.35
BNK1	First 1,000 sq ft	\$60.54
BNK1	Remaining sq ft	\$20.49
BNK2	First 1,000 sq ft	\$60.54
BNK2	Remaining sq ft	\$20.49
BRB1	First 1,000 sq ft	\$65.73
BRB1	Remaining sq ft	\$42.42
BRB2	First 1,000 sq ft	\$65.73
BRB2	Remaining sq ft	\$42.42
BRB3	First 1,000 sq ft	\$65.73
BRB3	Remaining sq ft	\$42.42
BWL	First 1,000 sq ft	\$65.73
BWL	Remaining sq ft	\$42.42
CEM	First 1,000 sq ft	\$120.62
CEM	Remaining sq ft	\$9.60
CHR	First 1,000 sq ft	\$60.54
CHR	Remaining sq ft	\$11.15
DRG	First 1,000 sq ft	\$60.54
DRG	Remaining sq ft	\$26.94
DRY	First 1,000 sq ft	\$60.54
DRY	Remaining sq ft	\$26.94
FDSMP	Over 300 cu ft	\$12.37
FSMPL	Over 300 cu ft	\$2.36
FIRE	First 1,000 sq ft	\$60.54
FIRE	Remaining sq ft	\$26.94
FUR	First 1,000 sq ft	\$60.54
FUR	Remaining sq ft	\$6.67
GAR	First 1,000 sq ft	\$60.54
GAR	Remaining sq ft	\$6.67
GYM	First 1,000 sq ft	\$60.54
GYM	Remaining sq ft	\$26.94
GYM#SH	per shower head	\$32.02
HALL	First 1,000 sq ft	\$60.54
HALL	Remaining sq ft	\$26.94
HTL#SR	first 10 rooms	\$120.62
HTL#SR	over 10 (per room)	\$9.60
LYR	First 1,000 sq ft	\$261.72
LYR	Remaining sq ft	\$166.46
MED1	First 1,000 sq ft	\$60.54
MED1	Remaining sq ft	\$20.49

MED2	First 1,000 sq ft	\$60.54
MED2	Remaining sq ft	\$20.49
MED3	First 1,000 sq ft	\$60.54
MED3	Remaining sq ft	\$20.49
MED4	First 1,000 sq ft	\$60.54
MED4	Remaining sq ft	\$20.49
MF01-3RM	Per DU	\$36.29
MF04-5RM	Per DU	\$46.44
MF06-7RM	Per DU	\$56.71
MF08-9RM	Per DU	\$66.95
MF10-15RM	Per DU	\$77.35
MF 15+RMS	Per DU	\$5.43
MF15ROOM	Per DU	\$5.43
MKTW	First 1,000 sq ft	\$65.73
MKTW	Remaining sq ft	\$42.42
MKTWO	First 1,000 sq ft	\$65.73
MKTWO	Remaining sq ft	\$42.42
MRT	First 1,000 sq ft	\$60.54
MRT	Remaining sq ft	\$26.94
OFC1	First 1,000 sq ft	\$60.54
OFC1	Remaining sq ft	\$20.49
OFC10	First 1,000 sq ft	\$60.54
OFC10	Remaining sq ft	\$20.49
OFC2	First 1,000 sq ft	\$60.54
OFC2	Remaining sq ft	\$20.49
OFC3	First 1,000 sq ft	\$60.54
OFC3	Remaining sq ft	\$20.49
OFC4	First 1,000 sq ft	\$60.54
OFC4	Remaining sq ft	\$20.49
OFC5	First 1,000 sq ft	\$60.54
OFC5	Remaining sq ft	\$20.49
OFC6	First 1,000 sq ft	\$60.54
OFC6	Remaining sq ft	\$20.49
OFC7	First 1,000 sq ft	\$60.54
OFC7	Remaining sq ft	\$20.49
OFC8	First 1,000 sq ft	\$60.54
OFC8	Remaining sq ft	\$20.49
OFC9	First 1,000 sq ft	\$60.54
OFC9	Remaining sq ft	\$20.49
PRK	First 1,000 sq ft	\$120.62
PRK	Remaining sq ft	\$9.60
REFW	per compressor h	\$9.80
REFWO	per compressor h	\$92.40
RESI1	First 1,000 sq ft	\$130.97
RESI1	Remaining sq ft	\$86.35
RESI2	First 1,000 sq ft	\$130.97
RESI2	Remaining sq ft	\$86.35
RESIO1	First 1,000 sq ft	\$130.97
RESIO1	Remaining sq ft	\$86.35

RESIO2	First 1,000 sq ft	\$130.97
RESIO2	Remaining sq ft	\$86.35
RESIO3	First 1,000 sq ft	\$130.97
RESIO3	Remaining sq ft	\$86.35
RESIO4	First 1,000 sq ft	\$130.97
RESIO4	Remaining sq ft	\$86.35
RESIO5	First 1,000 sq ft	\$130.97
RESIO5	Remaining sq ft	\$86.35
RESO1	First 1,000 sq ft	\$130.97
RESO1	Remaining sq ft	\$86.35
RESO2	First 1,000 sq ft	\$130.97
RESO2	Remaining sq ft	\$86.35
RESOD1	First 1,000 sq ft	\$130.97
RESOD1	Remaining sq ft	\$86.35
RESOD2	First 1,000 sq ft	\$130.97
RESOD2	Remaining sq ft	\$86.35
SCLC	accounts?	\$116.35
SCLP1	First 100 pupils	\$116.35
SCLP1	Any Additional]	\$90.61
SCLP2	First 100 pupils	\$116.35
SCLP2	Any Additional]	\$90.61
SCLS	accounts?	\$116.35
SF#RMS	accounts?	\$47.32
SF01-3RM	per room	\$47.32
SF04-5RM	per room	\$61.58
SF06-7RM	per room	\$66.95
SF08-9RM	per room	\$66.95
SF10-15R	per room	\$77.35
SF15+RMS	per room	\$5.43
SF15ROOM	per room	\$5.43
SIRC	over 10,000 sf - p	\$9.60
SIRD	over 13,000 sf - p	\$9.60
STR1	First 1,000 sq ft	\$60.54
STR1	Remaining sq ft	\$26.94
STR10	First 1,000 sq ft	\$60.54
STR10	Remaining sq ft	\$26.94
STR2	First 1,000 sq ft	\$60.54
STR2	Remaining sq ft	\$26.94
STR3	First 1,000 sq ft	\$60.54
STR3	Remaining sq ft	\$26.94
STR4	First 1,000 sq ft	\$60.54
STR4	Remaining sq ft	\$26.94
STR5	First 1,000 sq ft	\$60.54
STR5	Remaining sq ft	\$26.94
STR6	First 1,000 sq ft	\$60.54
STR6	Remaining sq ft	\$26.94
STR7	First 1,000 sq ft	\$60.54
STR7	Remaining sq ft	\$26.94
STR8	First 1,000 sq ft	\$60.54
STR8	Remaining sq ft	\$26.94
STR9	First 1,000 sq ft	\$60.54
STR9	Remaining sq ft	\$26.94
SUPD	First 1,000 sq ft	\$130.97
SUPD	Remaining sq ft	\$86.35
THR	First 1,000 sq ft	\$66.01
THR	Remaining sq ft	\$42.42
WRH1	First 1,000 sq ft	\$60.54
WRH1	Remaining sq ft	\$6.67
WRH2	First 1,000 sq ft	\$60.54
WRH2	Remaining sq ft	\$6.67
WRH3	First 1,000 sq ft	\$60.54
WRH3	Remaining sq ft	\$6.67
WRH4	First 1,000 sq ft	\$60.54
WRH4	Remaining sq ft	\$6.67
WRH5	First 1,000 sq ft	\$60.54

APPENDIX B:

Detailed Water O&M



Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
411010 Regular Hours	\$35,651,422	\$36,364,450	\$37,091,739	\$37,833,574	\$38,590,246	\$39,362,051
411030 Step Advancement	\$0	\$0	\$0	\$0	\$0	\$0
411040 Senior Furlough	\$0	\$0	\$0	\$0	\$0	\$0
412010 Overtime	\$1,018,158	\$1,038,521	\$1,059,292	\$1,080,477	\$1,102,087	\$1,124,129
412030 FLSA Overtime	\$0	\$0	\$0	\$0	\$0	\$0
412050 Night Shift	\$1,324,454	\$1,350,943	\$1,377,962	\$1,405,521	\$1,433,632	\$1,462,304
412060 On Call	\$447,770	\$456,725	\$465,860	\$475,177	\$484,681	\$494,374
412070 Out Of Class	\$782,109	\$797,751	\$813,706	\$829,980	\$846,580	\$863,512
413010 Vacation	\$0	\$0	\$0	\$0	\$0	\$0
413020 Sick Leave	\$0	\$0	\$0	\$0	\$0	\$0
413030 Holiday	\$0	\$0	\$0	\$0	\$0	\$0
413040 CTO Used	\$0	\$0	\$0	\$0	\$0	\$0
413050 Jury Duty	\$0	\$0	\$0	\$0	\$0	\$0
413060 Military Leave	\$0	\$0	\$0	\$0	\$0	\$0
413070 Holiday Credit Used	\$0	\$0	\$0	\$0	\$0	\$0
413080 Injury On Duty	\$0	\$0	\$0	\$0	\$0	\$0
413090 In Lieu Vacation	\$0	\$0	\$0	\$0	\$0	\$0
413095 ATO cash out	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165	\$2,208
413097 PCL Payout/Termination	\$0	\$0	\$0	\$0	\$0	\$0
413100 Vacation Termination	\$0	\$0	\$0	\$0	\$0	\$0
413110 Sick Leave Termination	\$0	\$0	\$0	\$0	\$0	\$0
413120 Sick Leave Annual	\$0	\$0	\$0	\$0	\$0	\$0
413130 Longevity	\$9,890	\$10,088	\$10,290	\$10,495	\$10,705	\$10,919
413140 Retirement-City Employees	\$0	\$0	\$0	\$0	\$0	\$0
413150 Insurance Contribution	\$6,411,983	\$6,540,223	\$6,671,027	\$6,804,448	\$6,940,537	\$7,079,347
413160 Management Leave Time	\$6,500	\$6,630	\$6,763	\$6,898	\$7,036	\$7,177
413170 PERS Retirement	\$3,396,941	\$3,464,880	\$3,534,177	\$3,604,861	\$3,676,958	\$3,750,497
413172 PERS Unfunded Liability	\$5,504,203	\$5,614,287	\$5,726,573	\$5,841,104	\$5,957,926	\$6,077,085
413190 Deferred Compensation No 1	\$491,930	\$501,769	\$511,804	\$522,040	\$532,481	\$543,130
413200 Management Leave Pay Off	\$0	\$0	\$0	\$0	\$0	\$0
413210 Bus Passes	\$240	\$245	\$250	\$255	\$260	\$265
413220 Transportation Allowance	\$0	\$0	\$0	\$0	\$0	\$0
413230 City-Paid Employee PERS	\$0	\$0	\$0	\$0	\$0	\$0
413240 Employee Allowance	\$85,270	\$86,975	\$88,715	\$90,489	\$92,299	\$94,145
413250 Safety Equipment Allowance	\$26,500	\$27,030	\$27,571	\$28,122	\$28,684	\$29,258
413260 Educational Assistance	\$50,960	\$51,979	\$53,019	\$54,079	\$55,161	\$56,264
413270 Moving Expense	\$0	\$0	\$0	\$0	\$0	\$0
413280 Automobile Allowance	\$92,980	\$94,840	\$96,736	\$98,671	\$100,645	\$102,657
413290 Equipment and Tool Reimburse	\$8,700	\$8,874	\$9,051	\$9,233	\$9,417	\$9,606
413300 Clothing and Uniforms	\$9,354	\$9,541	\$9,732	\$9,927	\$10,125	\$10,328
413320 Amortize SCERS Unfunded Liab	\$0	\$0	\$0	\$0	\$0	\$0
413330 Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
413340 Cost Center Benefit Allocation	\$0	\$0	\$0	\$0	\$0	\$0
415010 FICA - OASDI	\$2,207,135	\$2,251,278	\$2,296,303	\$2,342,229	\$2,389,074	\$2,436,855
415015 FICA - Medicare	\$516,940	\$527,279	\$537,824	\$548,581	\$559,552	\$570,744
415020 State Unemployment Insurance	\$76,688	\$78,222	\$79,786	\$81,382	\$83,010	\$84,670

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
415030 Worker's Compensation	\$549,384	\$560,372	\$571,579	\$583,011	\$594,671	\$606,564
413EPERC EPERC	(\$115,301)	(\$117,607)	(\$119,959)	(\$122,358)	(\$124,806)	(\$127,302)
418010 Annual OPEB Costs	\$492,995	\$502,855	\$512,912	\$523,170	\$533,634	\$544,306
418020 OPEB Trust Contribution	\$0	\$0	\$0	\$0	\$0	\$0
419010 Cost Reimb-Emp Svcs-Credit	\$0	\$0	\$0	\$0	\$0	\$0
419020 Cost Reimb-Emp Svcs-Chrg	\$0	\$0	\$0	\$0	\$0	\$0
419050_PRM_CR Budgeted Reimb-Emp Svcs Credt (1/12)	(\$13,330,582)	(\$13,597,194)	(\$13,869,138)	(\$14,146,520)	(\$14,429,451)	(\$14,718,040)
419050_PRM_CR Budgeted Reimb-Emp Svcs Credt (1/12)	\$0	\$0	\$0	\$0	\$0	\$0
419060 Budgeted Reimb-Emp Svcs Debit	\$3,781,094	\$3,856,716	\$3,933,850	\$4,012,527	\$4,092,778	\$4,174,633
810010 Centralized Labor Reduction	\$0	\$0	\$0	\$0	\$0	\$0
810020 Centralized Labor Increase	\$0	\$0	\$0	\$0	\$0	\$0
810040 Base Labor Reduction	\$0	\$0	\$0	\$0	\$0	\$0
810050 Base Labor Increase	\$933,167	\$951,830	\$970,867	\$990,284	\$1,010,090	\$1,030,292
810060 Department Labor Reduction	\$0	\$0	\$0	\$0	\$0	\$0
810070 Annual Adjustments - Review	\$0	\$0	\$0	\$0	\$0	\$0
502010 Other Cost Reimbursement - CR	(\$690,587)	(\$704,399)	(\$718,487)	(\$732,856)	(\$747,514)	(\$762,464)
502010 Other Cost Reimbursement - CR	\$0	\$0	\$0	\$0	\$0	\$0
502020 Other Cost Reimbursement - DR	\$144,191	\$147,075	\$150,016	\$153,017	\$156,077	\$159,199
502030 ICP Reimbursement CR	\$0	\$0	\$0	\$0	\$0	\$0
502040 ICP Reimbursement DR	\$0	\$0	\$0	\$0	\$0	\$0
502050 Budgeted Reimbursement - CR	(\$6,200,293)	(\$6,324,299)	(\$6,450,785)	(\$6,579,801)	(\$6,711,397)	(\$6,845,624)
502060 Budgeted Reimbursement - DR	\$755,138	\$770,241	\$785,646	\$801,358	\$817,386	\$833,733
502070 CIP Labor Reimbursement - CR	(\$1,292,968)	(\$1,318,827)	(\$1,345,204)	(\$1,372,108)	(\$1,399,550)	(\$1,427,541)
502080 CIP Labor Reimb- Salary	\$0	\$0	\$0	\$0	\$0	\$0
502110 CIP Indirect Cost - Credit	(\$1,487,501)	(\$1,517,251)	(\$1,547,596)	(\$1,578,548)	(\$1,610,119)	(\$1,642,321)
502120 CIP Indirect Cost - Debit	\$0	\$0	\$0	\$0	\$0	\$0
502130 Employee Services Reimbursemen	\$0	\$0	\$0	\$0	\$0	\$0
502140 Service and Supply Reimburseme	\$0	\$0	\$0	\$0	\$0	\$0
502150 Grant Labor Reimbursement	(\$475,579)	(\$485,091)	(\$494,792)	(\$504,688)	(\$514,782)	(\$525,078)
502160 Other Labor Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
502170 Cost Plan - Credit	\$0	\$0	\$0	\$0	\$0	\$0
502180 Cost Plan - Debit	\$5,736,353	\$5,851,080	\$5,968,102	\$6,087,464	\$6,209,213	\$6,333,397
501010 Central Services Mail Charges	\$0	\$0	\$0	\$0	\$0	\$0
501020 Central Services Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
503010 Program Support Transfer - CR	\$0	\$0	\$0	\$0	\$0	\$0
503020 Program Support Transfer - DR	\$422,537	\$430,988	\$439,607	\$448,400	\$457,368	\$466,515
503050 General Tax Transfer - Credit	\$0	\$0	\$0	\$0	\$0	\$0
503060 General Tax Transfer - Debit	\$14,318,800	\$16,896,184	\$19,768,535	\$22,931,501	\$25,683,281	\$27,737,944
503070 In Lieu Franchise Tax Tsf CR	\$0	\$0	\$0	\$0	\$0	\$0
503080 In Lieu Franchise Tax Tsf-DR	\$0	\$0	\$0	\$0	\$0	\$0
503090 In Lieu Property Tax Tsf-CR	\$0	\$0	\$0	\$0	\$0	\$0
503100 In Lieu Property Tax Tsf-DR	\$0	\$0	\$0	\$0	\$0	\$0
481010 Group Benefit Clearing	\$0	\$0	\$0	\$0	\$0	\$0
481020 Refunds And Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
481040 Purchase Discounts	\$0	\$0	\$0	\$0	\$0	\$0
481050 Bad Debt Expense	\$520,000	\$520,000	\$520,000	\$520,000	\$520,000	\$520,000
481070 Inventory Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
481080 Purchase Card Clearing	\$0	\$0	\$0	\$0	\$0	\$0
481090 Booking Fees	\$0	\$0	\$0	\$0	\$0	\$0
481100 Community Support Programs	\$0	\$0	\$0	\$0	\$0	\$0
481110 Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
481120 Property Taxes And Assessments	\$0	\$0	\$0	\$0	\$0	\$0
481150 Memberships, Licenses And Dues	\$766,786	\$782,122	\$797,764	\$813,719	\$829,994	\$846,594

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
481180 Damage and Liability Claims	\$0	\$0	\$0	\$0	\$0	\$0
481210 Late Charges	\$0	\$0	\$0	\$0	\$0	\$0
481250 Rebates	\$0	\$0	\$0	\$0	\$0	\$0
495990 Special Item Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
471030 Land - Acquisition Costs	\$0	\$0	\$0	\$0	\$0	\$0
471040 Land And Water Rights	\$810,000	\$846,450	\$873,536	\$901,490	\$930,337	\$960,108
472010 Buildings	\$0	\$0	\$0	\$0	\$0	\$0
474110 Machinery	\$0	\$0	\$0	\$0	\$0	\$0
474120 Equipment	\$9,341	\$9,761	\$10,074	\$10,396	\$10,729	\$11,072
474210 Vehicles	\$0	\$0	\$0	\$0	\$0	\$0
474220 Vehicle Accessories	\$14,417	\$15,066	\$15,548	\$16,045	\$16,559	\$17,089
474230 Vehicle Replacement Charge	\$1,468,638	\$1,534,727	\$1,583,838	\$1,634,521	\$1,686,825	\$1,740,804
474240 New Vehicle Charge	\$10,000	\$10,450	\$10,784	\$11,130	\$11,486	\$11,853
474250 Accident Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
474260 Enhancements	\$0	\$0	\$0	\$0	\$0	\$0
474310 Furniture And Fixture	\$30,427	\$31,796	\$32,814	\$33,864	\$34,947	\$36,066
474410 Computer Equipment	\$697,500	\$728,888	\$752,212	\$776,283	\$801,124	\$826,760
431010 Official Services	\$0	\$0	\$0	\$0	\$0	\$0
431020 Management Consulting	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$1,656
431030 Banking And Fiscal Agent Servi	\$1,226,189	\$1,250,713	\$1,275,727	\$1,301,242	\$1,327,266	\$1,353,812
431040 County Tax Collection Services	\$0	\$0	\$0	\$0	\$0	\$0
432010 Contracted Instructional Servi	\$445,691	\$454,605	\$463,697	\$472,971	\$482,430	\$492,079
433020 Legal Services	\$216,630	\$220,963	\$225,382	\$229,889	\$234,487	\$239,177
433030 Engineering And Architectural	\$0	\$0	\$0	\$0	\$0	\$0
433050 Veterinarian Services	\$0	\$0	\$0	\$0	\$0	\$0
433060 Other Professional Services	\$4,871,398	\$4,968,826	\$5,068,202	\$5,169,567	\$5,272,958	\$5,378,417
433070 Appraisal Services	\$0	\$0	\$0	\$0	\$0	\$0
434010 Clerical Services	\$0	\$0	\$0	\$0	\$0	\$0
434020 IT Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0
434030 Security Services	\$496,360	\$506,287	\$516,413	\$526,741	\$537,276	\$548,022
434060 Weed Abatement Services	\$0	\$0	\$0	\$0	\$0	\$0
434070 Inspection Services	\$0	\$0	\$0	\$0	\$0	\$0
434090 Other Technical Services	\$328,555	\$335,126	\$341,829	\$348,665	\$355,638	\$362,751
442010 Landscape Maintenance Services	\$173,000	\$176,460	\$179,989	\$183,589	\$187,261	\$191,006
442020 Disposal Services	\$417,398	\$425,746	\$434,261	\$442,946	\$451,805	\$460,841
442030 Custodial Services	\$243,740	\$248,615	\$253,587	\$258,659	\$263,832	\$269,109
443010 Repair And Maintenance Service	\$770,400	\$785,808	\$801,524	\$817,555	\$833,906	\$850,584
443020 Repair And Maintenance Service	\$45,555	\$46,466	\$47,395	\$48,343	\$49,310	\$50,296
443030 Radio Equip M&R-Comm Division	\$41,850	\$42,687	\$43,541	\$44,412	\$45,300	\$46,206
443040 Computer Hardware Maintenance	\$130,500	\$133,110	\$135,772	\$138,488	\$141,257	\$144,083
443050 Computer Software Maintenance	\$2,229,716	\$2,274,310	\$2,319,797	\$2,366,192	\$2,413,516	\$2,461,787
443060 Equipment Maintenance and Repr	\$50,176	\$51,180	\$52,203	\$53,247	\$54,312	\$55,398
443070 Vehicle Repair and Maintenance	\$1,314,603	\$1,360,614	\$1,408,236	\$1,457,524	\$1,508,537	\$1,561,336
443080 Accident Repair Charge	\$3	\$3	\$3	\$3	\$3	\$3
444010 Rental Of Land And Buildings	\$700	\$714	\$728	\$743	\$758	\$773
444020 Rental Of Equipment	\$229,113	\$233,695	\$238,369	\$243,137	\$247,999	\$252,959
444030 Rental Of Vehicles	\$54,073	\$55,154	\$56,258	\$57,383	\$58,530	\$59,701
446010 Property Taxes	\$99,950	\$101,949	\$103,988	\$106,068	\$108,189	\$110,353
446020 Fees And Permits	\$811,757	\$827,992	\$844,552	\$861,443	\$878,672	\$896,245

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
452010 Liability Insurance Premiums	\$3,959,394	\$4,038,582	\$4,119,354	\$4,201,741	\$4,285,775	\$4,371,491
452020 Property Insurance Premiums	\$76,316	\$77,842	\$79,399	\$80,987	\$82,607	\$84,259
452040 Other Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0
453010 Telephone	\$0	\$0	\$0	\$0	\$0	\$0
453020 Cellular Telephone	\$228,516	\$233,086	\$237,748	\$242,503	\$247,353	\$252,300
453030 Communication Lines	\$146,096	\$149,018	\$151,998	\$155,038	\$158,139	\$161,302
454010 Personnel Recruitment Advertising	\$26,660	\$27,193	\$27,737	\$28,292	\$28,858	\$29,435
454020 Legal Notices	\$0	\$0	\$0	\$0	\$0	\$0
454030 Other Advertising	\$5,700	\$5,814	\$5,930	\$6,049	\$6,170	\$6,293
455010 Printing And Binding	\$38,200	\$38,964	\$39,743	\$40,538	\$41,349	\$42,176
455020 Blueprint And Photo	\$0	\$0	\$0	\$0	\$0	\$0
456020 Towing And Storage Services	\$0	\$0	\$0	\$0	\$0	\$0
456030 Freight and Delivery	\$6,822	\$6,958	\$7,098	\$7,240	\$7,384	\$7,532
456040 Laundry Services	\$67,988	\$69,348	\$70,735	\$72,149	\$73,592	\$75,064
458010 Transportation	\$33,960	\$34,639	\$35,332	\$36,039	\$36,759	\$37,495
458020 Meals	\$15,225	\$15,530	\$15,840	\$16,157	\$16,480	\$16,810
458030 Lodging	\$49,600	\$50,592	\$51,604	\$52,636	\$53,689	\$54,762
458040 Other Travel Expenses	\$34,330	\$35,017	\$35,717	\$36,431	\$37,160	\$37,903
461010 Postage	\$3,400	\$3,468	\$3,537	\$3,608	\$3,680	\$3,754
461020 Office Supplies	\$111,502	\$113,732	\$116,007	\$118,327	\$120,693	\$123,107
461030 Agricultural Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461040 Paint Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461050 Mechanical Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461060 Welding Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461070 Safety Equipment	\$148,446	\$151,415	\$154,443	\$157,532	\$160,683	\$163,896
461080 Chemicals	\$2,502,857	\$2,602,971	\$2,707,090	\$2,815,374	\$2,927,989	\$3,045,108
461090 Scientific And Technical Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461100 Electrical Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461110 Plumbing Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461120 Electronic Parts and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461130 Construction Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461140 Medical & Veterinary Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461150 Recreational Supplies	\$0	\$0	\$0	\$0	\$0	\$0
461160 Small Tools And Equipment	\$710,809	\$725,025	\$739,526	\$754,316	\$769,403	\$784,791
461170 Ammunition And Explosives	\$0	\$0	\$0	\$0	\$0	\$0
461200 Computer Supplies	\$7,200	\$7,344	\$7,491	\$7,641	\$7,794	\$7,949
461210 Computer Software	\$142,400	\$145,248	\$148,153	\$151,116	\$154,138	\$157,221
461220 General Supplies	\$3,072,611	\$3,134,063	\$3,196,744	\$3,260,679	\$3,325,893	\$3,392,411
462010 Utilities	\$4,788,528	\$4,932,184	\$5,080,149	\$5,232,554	\$5,389,530	\$5,551,216
462020 Fuel	\$632,011	\$647,811	\$664,007	\$680,607	\$697,622	\$715,062
463010 Food - Food Programs	(\$580)	(\$592)	(\$603)	(\$616)	(\$628)	(\$640)
463030 Food	\$8,745	\$8,920	\$9,098	\$9,280	\$9,466	\$9,655
464010 Books And Periodicals	\$8,650	\$8,823	\$8,999	\$9,179	\$9,363	\$9,550
464020 Subscriptions And Publications	\$12,650	\$12,903	\$13,161	\$13,424	\$13,693	\$13,967
465010 Inventory Purchases - Internal	\$0	\$0	\$0	\$0	\$0	\$0
465030 Inventory Issues	\$0	\$0	\$0	\$0	\$0	\$0
465040 Inventory Net Activity - ADJ	\$0	\$0	\$0	\$0	\$0	\$0
465050 Inventory Gain/Loss - ADJ	\$0	\$0	\$0	\$0	\$0	\$0
481140 Petty Cash Establishment	\$0	\$0	\$0	\$0	\$0	\$0
481130 Tipping Fees	\$0	\$0	\$0	\$0	\$0	\$0
851150 One-time Reimbursement-Credit	\$0	\$0	\$0	\$0	\$0	\$0
851150 One-time Reimbursement-Debit	\$0	\$0	\$0	\$0	\$0	\$0
890010 Carryover	\$0	\$0	\$0	\$0	\$0	\$0
890030 Base Budget Reduction	\$0	\$0	\$0	\$0	\$0	\$0
890040 Base Budget Increase	\$0	\$0	\$0	\$0	\$0	\$0
890050 Citywide Budget Reduction	\$0	\$0	\$0	\$0	\$0	\$0
890060 Citywide Budget Increase	\$0	\$0	\$0	\$0	\$0	\$0

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
890070 Department Budget Reduction	(\$1,468,963)	(\$1,498,342)	(\$1,528,309)	(\$1,558,875)	(\$1,590,053)	(\$1,621,854)
890080 MYOP	\$3,235,552	\$7,035,500	\$7,386,034	\$7,172,655	\$0	\$0
Water Policy and Plannning - Senior Engineer FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0
SCADA Hardware Master Plan	\$0	\$0	\$200,000	\$1,000,000	\$1,000,000	\$1,000,000
Water Production - Regulatory Needs - Additional Funding	\$0	\$400,000	\$412,000	\$424,360	\$659,973	\$679,772
Growth in Beacon AMA software maintenance/life cycle	\$0	\$120,000	\$20,000	\$10,000	\$10,000	\$10,000
GIS Licenses and Subscriptions, and growth of business need for more licenses	\$0	\$46,000	\$0	\$0	\$0	\$0
IT Networking Infrastructure for DOU	\$0	\$41,400	\$0	\$0	\$0	\$0
Growth in CCB system and tools annual maintenance	\$0	\$8,400	\$0	\$0	\$0	\$0
Main Replacement Program FTE Needs - Associate Engineer FTE Needed	\$0	\$0	\$0	\$151,395	\$155,937	\$160,615
Cross Connection - Regulatory Needs - Backflow Testing Software	\$0	\$50,000	\$103,000	\$106,090	\$109,273	\$112,551
Distribution - Regulatory Needs - Additional Funding	\$0	\$400,000	\$412,000	\$424,360	\$546,364	\$562,754
Maintenance - Administrative Analyst	\$0	\$144,732	\$149,074	\$153,546	\$158,153	\$162,897
Water Production - Additional Funding - Sodium Hypochlorite	\$0	\$0	\$0	\$1,193,831	\$1,229,646	\$1,266,535
Maintenance - Additional Machinist Supervisor	\$0	\$0	\$0	\$147,774	\$152,207	\$156,774
Assessment of assets	\$0	\$0	\$0	\$0	\$300,000	\$0
Maintenance - Regulatory Needs - Additional Funding	\$0	\$0	\$0	\$0	\$0	\$0
Production - Senior Plant Operator	\$0	\$0	\$0	\$0	\$158,380	\$163,131
Asset Management Section FTE - Two Administrative Technician FTEs Needed	\$0	\$0	\$0	\$113,532	\$116,938	\$120,446
Distribution - New Vacuum Truck	\$0	\$0	\$0	\$800,000	\$0	\$0
Distribution - Serviceworker FTE Needed	\$0	\$0	\$121,821	\$126,240	\$133,117	\$137,111
RiverArc FTE Needs - Associated Engineer FTE Needed	\$0	\$21,406	\$22,048	\$22,709	\$23,390	\$24,092
Well Projects FTE Needs - Associated Engineer FTE Needed	\$0	\$0	\$146,985	\$151,395	\$155,937	\$160,615
Logistics Section Operating Budget	\$0	\$55,736	\$160,408	\$165,220	\$170,177	\$175,282
Water Production - 2 Sr. Plant Operator FTEs Needed	\$0	\$0	\$0	\$0	\$0	\$326,262
Water+ FTE Needs Associate Engineer and Senior Engineer	\$0	\$0	\$0	\$357,122	\$367,836	\$378,871
Electrical Engineering FTE Need - Associate Engineer FTE Needed	\$0	\$0	\$148,704	\$153,165	\$157,760	\$162,493
Flowmeter Support - Instrument Tech II FTE Needed	\$0	\$0	\$0	\$73,132	\$0	\$0
Camera Support - Two - Instrument Tech II FTEs Needed	\$0	\$0	\$146,263	\$146,263	\$0	\$0
Water Policy and Water Conservation - Administrative Analyst, Water Conservation Specialist Supervisor, and Water Conservation Specialist FTEs Needed	\$0	\$0	\$253,897	\$253,897	\$355,887	\$355,887
Arborist MYOP	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
Additional \$\$ for fleet replacement (Water)	\$0	\$1,397,683	\$2,574,668	\$1,759,355	\$2,287,162	\$2,973,311
Conjunctive Use - Grndwtr Wells	\$0	\$0	\$125,000	\$100,000	\$100,000	\$100,000
Condition Assessment Program (Water)	\$0	(\$500,000)	\$500,000	\$46,364	\$562,755	\$579,638
Asset Management Program (Water)	\$0	(\$200,000)	\$0	\$127,818	\$337,653	\$347,783
Water Planning Program	\$0	(\$650,000)	\$0	\$185,657	\$1,660,330	\$950,078
Sacramento River Source Water	\$0	\$0	\$0	\$45,000	\$185,000	\$191,000
American River Source Water	\$0	\$0	\$0	\$25,000	\$117,000	\$121,000
Water Policy and Water Conservation	\$0	(\$1,069,640)	\$0	\$0	\$3,074,685	\$3,483,618
Arc Flash Hazard Analysis	\$0	\$0	\$0	\$0	\$56,275	\$195,700
Keep Our Waters Clean Outreach	\$0	\$0	\$0	\$0	\$515	\$530
Energy Efficiency Program	\$0	(\$51,500)	\$0	\$0	\$56,275	\$57,963
Electrical Equipment Program	\$0	\$0	\$200,000	\$225,000	\$225,000	\$225,000
SCADA Planning Program	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Electric Vehicle purchase and infrastructure (Water)	\$0	\$1,324,206	\$1,483,540	\$958,936	\$1,735,467	\$2,082,560
Total O&M	\$98,793,566	\$108,620,534	\$119,298,169	\$126,421,125	\$130,810,680	\$135,872,962

APPENDIX C:

Detailed Water CIP



Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Backflow Prevention Device program development	\$25,000	\$0	\$0	\$0	\$0	\$0
BASE CIP CONTINGENCY-WATER	\$1,000,000	\$900,000	\$1,000,000	\$1,000,000	\$0	\$0
Cathodic Protection Systems in Distribution	\$125,000	\$125,000	\$125,000	\$0	\$0	\$0
Franklin Blvd Distribution Main Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic model update	\$0	\$0	\$0	\$0	\$0	\$0
Insertion Valves	\$75,000	\$0	\$0	\$0	\$0	\$0
Main Replacement Program Development & Implementation	\$1,820,400	\$982,400	\$3,531,734	\$4,794,981	\$0	\$0
System Inefficiency Corrections in Distribution	\$250,000	\$0	\$0	\$0	\$0	\$0
Water Distribution System Improvements	\$0	\$0	\$0	\$500,000	\$0	\$0
Pressure monitoring	\$45,000	\$45,000	\$5,000	\$0	\$0	\$0
C-Factor Testing - Distribution	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
Leak Detection Equipment	\$0	\$0	\$75,000	\$0	\$0	\$0
Meter Test Bench Upgrades	\$75,000	\$0	\$0	\$0	\$0	\$0
Flowmeter replacements at turnouts	\$40,000	\$25,000	\$25,000	\$25,000	\$0	\$0
1395 35th Ave Roof Replacement	\$0	\$0	\$567,312	\$0	\$0	\$0
DOU Facilities Project TBD	\$150,000	\$200,000	\$200,000	\$200,000	\$0	\$0
Electrical Projects by Facilities	\$0	\$0	\$125,454	\$0	\$0	\$0
General Admin Bldg CIP by Facilities	\$0	\$0	\$0	\$27,819	\$0	\$0
Building 22 Server Rm HVAC	\$0	\$0	\$0	\$0	\$0	\$0
Asset gathering project	\$0	\$0	\$0	\$70,000	\$0	\$0
CCB Customer Self Service Portal	\$30,000	\$30,000	\$200,000	\$200,000	\$0	\$0
CCB Upgrade	\$0	\$0	\$517,500	\$150,000	\$0	\$0
Citywide Enterprise PM Program	\$0	\$0	\$0	\$0	\$0	\$0
DOU documents integrate to CCM	\$0	\$0	\$186,000	\$0	\$0	\$0
Hybrid Conference Rooms	\$0	\$0	\$70,000	\$0	\$0	\$0
Photo Collections	\$62,000	\$62,000	\$62,000	\$62,000	\$0	\$0
Transform to Utility Network data model	\$18,600	\$18,600	\$0	\$0	\$0	\$0
FWTP Lab Equipment Purchases	\$275,000	\$50,000	\$250,000	\$250,000	\$0	\$0
Ozone Pilot	\$0	\$0	\$0	\$0	\$0	\$0
UDF	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
WQ sampling station	\$0	\$0	\$0	\$0	\$0	\$0
FIRE HYDRANT & GATE VALVE REPL	\$250,000	\$250,000	\$300,000	\$300,000	\$0	\$0
FWTP Caviblasting	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Chemical Plumbing	\$60,000	\$0	\$50,000	\$0	\$0	\$0
FWTP Chemical tanks	\$0	\$0	\$200,000	\$0	\$0	\$0
FWTP Concrete Repair & Misc. projects	\$0	\$0	\$0	\$250,000	\$0	\$0
FWTP Filter Wash Water System R&R Projects	\$50,000	\$300,000	\$50,000	\$100,000	\$0	\$0
FWTP Fire System	\$0	\$0	\$0	\$250,000	\$0	\$0
FWTP gear boxes	\$50,000	\$50,000	\$0	\$0	\$0	\$0
FWTP General Valve and Sluice Gate R&R Projects	\$0	\$100,000	\$0	\$100,000	\$0	\$0
FWTP Generators	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Hoist	\$0	\$0	\$0	\$0	\$0	\$0
FWTP HVAC	\$630,000	\$0	\$0	\$0	\$0	\$0
FWTP Instrumentation replacements	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
FWTP Intake Structure R&R Projects	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Large flow meters	\$100,000	\$0	\$0	\$0	\$0	\$0
FWTP Lime System Projects	\$0	\$0	\$0	\$0	\$0	\$0

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
FWTP MOVS_ACTUATORS	\$100,000	\$100,000	\$150,000	\$150,000	\$0	\$0
FWTP Network Hardware	\$0	\$0	\$0	\$750,000	\$0	\$0
FWTP Paintings	\$0	\$0	\$250,000	\$0	\$0	\$0
FWTP Project TBD	\$0	\$350,000	\$250,000	\$750,000	\$0	\$0
FWTP pumps & motors repair &/or replace	\$100,000	\$100,000	\$220,000	\$0	\$0	\$0
FWTP Roofs	\$0	\$500,000	\$0	\$0	\$0	\$0
FWTP Chlorine scrubber	\$0	\$0	\$0	\$0	\$0	\$0
FWTP VFD/Soft Starts	\$200,000	\$200,000	\$0	\$0	\$0	\$0
Communications Tower	\$75,000	\$0	\$0	\$0	\$0	\$0
FY22 SCADA Project from Master Plan	\$1,000,000	\$750,000	\$1,000,000	\$0	\$0	\$0
Review of SCADA	\$0	\$0	\$0	\$800,000	\$0	\$0
SCADA Fiber Optics	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
Cathodic Protection Systems-Res	\$0	\$0	\$100,000	\$100,000	\$0	\$0
Elevated Reservoir Platforms	\$800,000	\$0	\$0	\$0	\$0	\$0
Exterior concrete sealing	\$250,000	\$0	\$0	\$0	\$0	\$0
Florin Reservoir Projects	\$475,000	\$0	\$0	\$0	\$0	\$0
Freeport Res Improvement Project	\$350,000	\$0	\$0	\$0	\$0	\$0
Hatch R&R at Reservoir	\$0	\$0	\$0	\$0	\$0	\$0
Interior & exterior Coating/Paintings of reservoirs	\$3,100,000	\$1,750,000	\$2,000,000	\$1,000,000	\$0	\$0
Ladder R&R Projects	\$0	\$0	\$250,000	\$250,000	\$0	\$0
Reservoir Assessments and Improvements	\$150,000	\$0	\$0	\$0	\$0	\$0
Reservoir Electrical Systems	\$1,400,000	\$1,000,000	\$2,000,000	\$0	\$0	\$0
Reservoir HVAC	\$0	\$0	\$0	\$600,000	\$0	\$0
Reservoir Instrumentation replacements	\$0	\$0	\$250,000	\$0	\$0	\$0
Reservoir Interior ceiling	\$840,000	\$0	\$0	\$0	\$0	\$0
Reservoir PLCs	\$0	\$0	\$450,000	\$0	\$0	\$0
Reservoir Project TBD	\$0	\$400,000	\$400,000	\$400,000	\$0	\$0
Reservoir Roof Repairs	\$1,000,000	\$0	\$500,000	\$0	\$0	\$0
Reservoir Valve Rehab/Replacements	\$0	\$100,000	\$900,000	\$100,000	\$0	\$0
Riser pipe interior	\$300,000	\$300,000	\$0	\$0	\$0	\$0
Spare Pumps	\$0	\$0	\$0	\$100,000	\$0	\$0
WQ sampling station at Reservoirs	\$0	\$0	\$0	\$300,000	\$0	\$0
Reservoir equipment request - MOVs	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
Reservoir Pump, motor, and VFD/Soft Starts replacements	\$500,000	\$500,000	\$200,000	\$200,000	\$0	\$0
Evacuation Notification	\$0	\$0	\$0	\$0	\$0	\$0
Physical & Perimeter Sec	\$75,000	\$75,000	\$225,000	\$75,000	\$0	\$0
Security Camera Maintenance & Improvements at Reservoirs	\$187,500	\$187,500	\$187,500	\$187,500	\$0	\$0
Security Camera Maintenance & Improvements at Well Site	\$127,500	\$127,500	\$127,500	\$127,500	\$0	\$0
Security Camera Maintenance & Improvements at WTPs	\$125,000	\$125,000	\$125,000	\$425,000	\$0	\$0
Risk & Resiliency Projects	\$275,000	\$275,000	\$275,000	\$275,000	\$0	\$0
SRWTP Assessments & Improvements	\$100,000	\$0	\$0	\$0	\$0	\$0
SRWTP Chemical Plumbing	\$60,000	\$0	\$0	\$0	\$0	\$0
SRWTP CHEMICAL TANK	\$0	\$100,000	\$0	\$0	\$0	\$0
SRWTP Concrete Repairs	\$0	\$250,000	\$0	\$0	\$0	\$0
SRWTP Filter Media Projects	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Filter Wash Water System R&R Projects	\$60,000	\$60,000	\$60,000	\$210,000	\$0	\$0
SRWTP Fire System	\$250,000	\$0	\$0	\$0	\$0	\$0
SRWTP gear boxes	\$50,000	\$50,000	\$0	\$0	\$0	\$0
SRWTP General Valve and Sluice Gate R&R Project	\$200,000	\$160,000	\$160,000	\$160,000	\$0	\$0
SRWTP Generators	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Grit Basin R&R Project	\$0	\$0	\$0	\$250,000	\$0	\$0

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
SRWTP HVAC	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Improvement Project TBD	\$0	\$300,000	\$0	\$750,000	\$0	\$0
SRWTP Instrumentation replacements	\$0	\$0	\$0	\$100,000	\$0	\$0
SRWTP Intake R&R Project	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Interior and Exterior Structural Sealing, Painting, Stucco, etc	\$300,000	\$0	\$0	\$0	\$0	\$0
SRWTP Large flow meters	\$100,000	\$0	\$0	\$315,200	\$0	\$0
SRWTP Lime System Project	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Machine Shop Repairs	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP MOVs and actuators	\$200,000	\$100,000	\$100,000	\$100,000	\$0	\$0
SRWTP Network Hardware	\$0	\$0	\$750,000	\$0	\$0	\$0
SRWTP pumps & motors repair &/or replace	\$170,000	\$50,000	\$0	\$120,000	\$0	\$0
SRWTP RESERVOIR 2 R&R Project	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Roofs	\$500,000	\$0	\$500,000	\$0	\$0	\$0
SRWTP Sed Basin R&R Project	\$450,000	\$0	\$0	\$0	\$0	\$0
SRWTP storm drain	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Chlorine scrubber	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Filter Hatches	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP VFD/Soft Starts	\$300,000	\$200,000	\$200,000	\$0	\$0	\$0
North B Tmain replacement	\$100,000	\$100,000	\$0	\$0	\$0	\$0
Power Inn Rd Tmain	\$250,000	\$500,000	\$1,000,000	\$1,000,000	\$0	\$0
System Inefficiency Corrections in Transmission	\$0	\$0	\$0	\$0	\$0	\$0
Tmain adjacent to City College	\$0	\$0	\$0	\$0	\$0	\$0
Tmain Cathodic Protection Systems	\$125,000	\$125,000	\$125,000	\$0	\$0	\$0
Fall Protection Audit - Water	\$149,000	\$5,800	\$0	\$0	\$0	\$0
UNPLANNED CORRECTIVE MAINT.	\$190,000	\$400,000	\$500,000	\$500,000	\$0	\$0
Utility Energy Efficiency	\$400,000	\$100,000	\$100,000	\$250,000	\$0	\$0
Development of a Meter/AMI replacement program	\$1,000,000	\$2,750,000	\$1,150,000	\$2,000,000	\$0	\$0
WATER METER REPLACEMENT PRGM	\$2,500,000	\$7,453,200	\$500,000	\$500,000	\$0	\$0
FWTP Substation Replacement Project	\$500,000	\$250,000	\$0	\$0	\$0	\$0
RiverArc	\$1,350,000	\$1,000,000	\$0	\$0	\$0	\$0
Wastewater piping from WTP	\$0	\$0	\$100,000	\$0	\$0	\$0
Water+ projects (fund 6005)	\$1,300,000	\$0	\$0	\$0	\$0	\$0
Water+ projects (fund 6005) resiliency + 75 mgd	\$0	\$0	\$0	\$0	\$0	\$0
GW Well Monitoring Well Network	\$75,000	\$100,000	\$30,000	\$0	\$0	\$0
Plug-in adapter and transfer switch	\$0	\$0	\$0	\$0	\$0	\$0
Portable generators	\$0	\$0	\$0	\$0	\$0	\$0
Ranney Collector Investigation & Assessment	\$25,000	\$0	\$0	\$0	\$0	\$0
Well 159 Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Well 168 Replacement	\$0	\$0	\$1,000,000	\$0	\$0	\$0
Well destruction	\$400,000	\$0	\$0	\$0	\$0	\$0
Well project TBD	\$0	\$0	\$0	\$2,000,000	\$0	\$0
Well Pump & Motor Replacement, Well Repair, & Specialty WQ Testing	\$100,000	\$100,000	\$0	\$150,000	\$0	\$0
Well site Property Purchase	\$350,000	\$350,000	\$350,000	\$0	\$0	\$0
Well Treatment projects	\$1,000,000	\$1,000,000	\$1,000,000	\$2,000,000	\$0	\$0
Well Vibration Monitors	\$0	\$0	\$0	\$0	\$0	\$0
Well WQ chemical/mechanical cleaning	\$0	\$200,000	\$0	\$0	\$0	\$0
Wells (R & R) - GW MP/Voluntary Agreement	\$0	\$0	\$0	\$0	\$0	\$0
Wells Instrumentation replacements	\$0	\$0	\$250,000	\$0	\$0	\$0
Well equipment request - MOVs	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
AMWP Litigation	\$0	\$0	\$0	\$0	\$0	\$0
PAYGO Beyond FY30	\$0	\$0	\$0	\$0	\$25,467,941	\$25,602,328
Cost growth for computer equipment for all DOU - additional Annual replacement cost of computers, monitors, accessories. Based on 5-year computer life cycle.	\$0	\$4,880	\$0	\$15,532	\$0	\$0
Growth in software maintenance - increases in VoIP, Calnet, wireless, Microsoft, Adobe, VMs, servers, storage, Trimble,	\$0	\$7,320	\$0	\$15,532	\$0	\$0
Growth of VM, Servers, Storage for 1351 - growth of VM, servers, storages for 1351	\$0	\$4,880	\$0	\$15,532	\$0	\$0
Shared Radio Tower maintenance - Alhambra, City College, Med Center Water and Meadowview Radio Towers	\$0	\$0	\$32,782	\$33,765	\$0	\$0
DOU cost sharing in ECAPS upgrade/migration to cloud - \$1.2M for Water & \$500K for WW	\$0	\$0	\$653,451	\$673,054	\$0	\$0
Replacing HMI software	\$0	\$0	\$109,273	\$1,688,263	\$0	\$0
FWTP CHEMICAL TANKS	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP VFD/SOFT STARTS	\$0	\$0	\$0	\$0	\$0	\$0
Software cost increases	\$0	\$106,090	\$54,636	\$112,551	\$173,891	\$179,108
SRWTP CHEMICAL TANK	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP GEAR BOXES	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP GENERAL VALVE AND SLUICE GATE R&R PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP MOVs AND ACTUATORS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP GEAR BOXES	\$0	\$0	\$0	\$0	\$0	\$0
FWTP GENERAL VALVE AND SLUICE GATE R&R PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP INSTRUMENTATION REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
MAIN REPLACEMENT PROGRAM DEVELOPMENT & IMPLEMENTATION	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP FILTER WASH WATER SYSTEM R&R PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP MOVs_ACTUATORS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP PUMPS & MOTORS REPAIR &/OR REPLACE	\$0	\$0	\$0	\$0	\$0	\$0
FWTP VFD/SOFT STARTS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP FILTER WASH WATER SYSTEM R&R PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP GRIT BASIN R&R PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
WATER METER REPLACEMENT PRGM	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP PUMPS & MOTORS REPAIR &/OR REPLACE	\$0	\$0	\$0	\$0	\$0	\$0
WATER DISTRIBUTION SYSTEM IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
TMAIN ADJACENT TO CITY COLLEGE	\$0	\$0	\$0	\$0	\$0	\$0
BASE CIP CONTINGENCY-WATER	\$0	\$0	\$0	\$0	\$0	\$0
Camera Maintenance and Replacement	\$0	\$0	\$0	\$0	\$0	\$0
FY22 SCADA PROJECT FROM MASTER PLAN	\$0	\$0	\$0	\$0	\$0	\$0
REVIEW OF SCADA	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR PUMP, MOTOR, AND VFD/SOFT STARTS REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP CHEMICAL PLUMBING	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR VALVE REHAB/REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
FIRE HYDRANT & GATE VALVE REPL	\$0	\$0	\$0	\$0	\$0	\$0
Reservoir MOVs	\$0	\$0	\$0	\$0	\$0	\$0
Well MOVs	\$0	\$0	\$0	\$0	\$0	\$0
WELL 168 REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
WELL TREATMENT PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
WQ SAMPLING STATION AT RESERVOIRS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP LAB EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
Potable Water Supply Truck	\$0	\$0	\$0	\$337,653	\$0	\$0
Pressure Monitoring	\$0	\$0	\$0	\$0	\$0	\$0
DOU FACILITIES PROJECT TBD	\$0	\$265,225	\$0	\$340,614	\$633,386	\$671,958
Camera and radio support	\$0	\$0	\$0	\$225,102	\$0	\$0
SCADA FIBER OPTICS	\$0	\$0	\$0	\$0	\$0	\$0
METERS AND ELECTRICAL AT INTERTIES	\$0	\$0	\$0	\$0	\$0	\$0
GW WELL MONITORING WELL NETWORK	\$0	\$0	\$0	\$0	\$0	\$0
FWTP FIRE SYSTEM	\$0	\$0	\$0	\$0	\$0	\$0
FALL PROTECTION AUDIT - WATER	\$0	\$0	\$0	\$0	\$0	\$0
LADDER R&R PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
UTILITY ENERGY EFFICIENCY	\$0	\$0	\$0	\$0	\$0	\$0

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
SCADA access through tablets	\$0	\$0	\$0	\$225,102	\$231,855	\$0
WQ SAMPLING STATION	\$0	\$0	\$0	\$0	\$0	\$0
SECURITY CAMERA MAINTENANCE & IMPROVEMENTS	\$0	\$53,045	\$109,273	\$417,918	\$443,369	\$470,371
More/better space for NACY staff	\$0	\$0	\$0	\$562,754	\$0	\$0
Radio replacements	\$0	\$0	\$0	\$0	\$695,564	\$716,431
PHYSICAL & PERIMETER SEC	\$0	\$0	\$0	\$0	\$57,964	\$119,405
Lighting	\$0	\$0	\$0	\$0	\$57,964	\$59,703
Sump 2/2A Generator Building (HVAC for Electrical Area)	\$0	\$0	\$0	\$0	\$0	\$0
CWTP Facility O&M Building for office, Control 12, shop expansion	\$0	\$0	\$0	\$0	\$831,200	\$0
RESERVOIR PROJECT TBD	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR ROOF REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0
PHOTO COLLECTIONS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR PLCS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR ELECTRICAL SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0
SPARE PUMPS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR INSTRUMENTATION REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR HVAC	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR EQUIPMENT REQUEST - MOVES	\$0	\$0	\$0	\$0	\$0	\$0
RISK & RESILIENCY PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
ASSET GATHERING PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
RISER PIPE INTERIOR	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFORM TO UTILITY NETWORK DATA MODEL	\$0	\$0	\$0	\$0	\$0	\$0
WASTEWATER PIPING FROM WTP	\$0	\$0	\$0	\$0	\$0	\$0
CCB CUSTOMER SELF SERVICE PORTAL	\$0	\$0	\$0	\$0	\$0	\$0
WO MANAGEMENT SYSTEMS UPGRADE/CONSOLIDATION	\$0	\$0	\$0	\$0	\$0	\$0
HYBRID CONFERENCE ROOMS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP SUBSTATION REPLACEMENT PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP CONCRETE REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP IMPROVEMENT PROJECT TBD	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP INSTRUMENTATION REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP INTERIOR AND EXTERIOR STRUCTURAL SEALING, PAINTING, STUCCO, ETC	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP ROOFS	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP PLCS	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP LARGE FLOW METERS	\$0	\$0	\$0	\$0	\$0	\$0
INTERIOR & EXTERIOR COATING/PAINTINGS OF RESERVOIRS	\$0	\$0	\$0	\$0	\$0	\$0
DOU DOCUMENTS INTEGRATE TO CCM	\$0	\$0	\$0	\$0	\$0	\$0
CATHODIC PROTECTION SYSTEMS-RES	\$0	\$0	\$0	\$0	\$0	\$0
UDF	\$0	\$0	\$0	\$0	\$0	\$0
LEAK DETECTION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0
Tmain from EAFWTP to Florin Res	\$0	\$0	\$0	\$0	\$0	\$0
NORTH B TMAIN REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP SED BASIN R&R PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
GENERIC FACILITIES PROJECTS AT SRWTP	\$0	\$0	\$0	\$0	\$0	\$0
UNPLANNED CORRECTIVE MAINT.	\$0	\$0	\$0	\$0	\$0	\$0
DEVELOPMENT OF A METER/AMI REPLACEMENT PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0
WELL PROJECT TBD	\$0	\$0	\$0	\$0	\$0	\$0

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
WELL PUMP & MOTOR REPLACEMENT, WELL REPAIR, & SPECIALTY WQ TESTING	\$0	\$0	\$0	\$0	\$0	\$0
WELL WQ CHEMICAL/MECHANICAL CLEANING	\$0	\$0	\$0	\$0	\$0	\$0
WELLS INSTRUMENTATION REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
FLOWMETER REPLACEMENTS AT TURNOUTS	\$0	\$0	\$0	\$0	\$0	\$0
WELL SITE PROPERTY PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0
FWTP CAVIBLASTING	\$0	\$0	\$0	\$0	\$0	\$0
FWTP CONCRETE REPAIR & MISC. PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP PAINTINGS	\$0	\$0	\$0	\$0	\$0	\$0
FWTP PROJECT TBD	\$0	\$0	\$0	\$0	\$0	\$0
FWTP ROOFS	\$0	\$0	\$0	\$0	\$0	\$0
GENERIC FACILITIES PROJECTS AT FWTP	\$0	\$0	\$0	\$0	\$0	\$0
FWTP NETWORK HARDWARE	\$0	\$0	\$0	\$0	\$0	\$0
POWER INN RD TMAIN	\$0	\$0	\$0	\$0	\$0	\$0
TMAIN CATHODIC PROTECTION SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0
CATHODIC PROTECTION SYSTEMS IN DISTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0
PRESSURE MONITORING	\$0	\$0	\$0	\$0	\$0	\$0
C-FACTOR TESTING - DISTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0
WELL EQUIPMENT REQUEST - MOVES	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP NETWORK HARDWARE	\$0	\$0	\$0	\$0	\$0	\$0
Cityworks major upgrade - est. every 5 years	\$0	\$195,206	\$0	\$0	\$53,327	\$166,444
CCB UPGRADE	\$0	\$0	\$0	\$0	\$0	\$0
Update Parking Lot at 1395	\$0	\$0	\$0	\$0	\$0	\$0
EV Stations Visitor Parking	\$0	\$0	\$0	\$0	\$0	\$0
RiverArc	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Tmain to support RA	\$0	\$0	\$0	\$0	\$0	\$0
Robla Tmains to support RA	\$0	\$0	\$0	\$0	\$0	\$0
Tmain from EAFWTP to Florin Res	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater piping from WTP	\$0	\$0	\$0	\$0	\$0	\$0
Water+ projects (fund 6005)	\$0	\$0	\$0	\$0	\$60,000,000	\$0
Water+ projects (fund 6005) resiliency + 75 mgd)	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance TBD (including certain Water+ projects)	\$0	\$0	\$0	\$0	\$0	\$310,666,667
Total Capital Projects	\$29,340,000	\$26,543,646	\$26,459,414	\$30,163,372	\$88,646,460	\$338,652,414
Adjustment	(\$14,385,000)	(\$636,646)	(\$959,414)	(\$4,792,747)	(\$3,775,835)	\$0
Total after Adjustment	\$14,955,000	\$25,907,000	\$25,500,000	\$25,370,625	\$84,870,625	\$338,652,414

APPENDIX D:

Complete Water Functionalized O&M



Description	Supply	Treatment	Transmission & Distribution	Storage	Meters	Bill & CS	Admin/Gen	Other	\$ Total
411010 Regular Hours	\$0	\$0	\$6,472,872	\$7,272,890	\$2,145,503	\$0	\$6,800,152	\$12,727,558	\$36,364,450
411030 Step Advancement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411040 Senior Furlough	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
412010 Overtime	\$0	\$0	\$184,857	\$207,704	\$61,273	\$0	\$194,203	\$363,482	\$1,038,521
412030 FLSA Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
412050 Night Shift	\$0	\$0	\$240,468	\$270,189	\$79,706	\$0	\$252,626	\$472,830	\$1,350,943
412060 On Call	\$0	\$0	\$81,297	\$91,345	\$26,947	\$0	\$85,408	\$159,854	\$456,725
412070 Out Of Class	\$0	\$0	\$142,000	\$159,550	\$47,067	\$0	\$149,179	\$279,213	\$797,751
413010 Vacation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413020 Sick Leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413030 Holiday	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413040 CTO Used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413050 Jury Duty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413060 Military Leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413070 Holiday Credit Used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413080 Injury On Duty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413090 In Lieu Vacation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413095 ATO cash out	\$0	\$0	\$363	\$408	\$120	\$0	\$381	\$714	\$2,040
413097 PCL Payout/Termination	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413100 Vacation Termination	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413110 Sick Leave Termination	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413120 Sick Leave Annual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413130 Longevity	\$0	\$0	\$1,796	\$2,018	\$595	\$0	\$1,886	\$3,531	\$10,088
413140 Retirement-City Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413150 Insurance Contribution	\$0	\$0	\$1,164,160	\$1,308,045	\$385,873	\$0	\$1,223,022	\$2,289,078	\$6,540,223
413160 Management Leave Time	\$0	\$0	\$1,180	\$1,326	\$391	\$0	\$1,240	\$2,321	\$6,630
413170 PERS Retirement	\$0	\$0	\$616,749	\$692,976	\$204,428	\$0	\$647,933	\$1,212,708	\$3,464,880
413172 PERS Unfunded Liability	\$0	\$0	\$999,343	\$1,122,857	\$331,243	\$0	\$1,049,872	\$1,965,000	\$5,614,287
413190 Deferred Compensation No 1	\$0	\$0	\$89,315	\$100,354	\$29,604	\$0	\$93,831	\$175,619	\$501,769
413200 Management Leave Pay Off	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413210 Bus Passes	\$0	\$0	\$44	\$49	\$14	\$0	\$46	\$86	\$245
413220 Transportation Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413230 City-Paid Employee PERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413240 Employee Allowance	\$0	\$0	\$15,482	\$17,395	\$5,132	\$0	\$16,264	\$30,441	\$86,975
413250 Safety Equipment Allowance	\$0	\$0	\$4,811	\$5,406	\$1,595	\$0	\$5,055	\$9,461	\$27,030
413260 Educational Assistance	\$0	\$0	\$9,252	\$10,396	\$3,067	\$0	\$9,720	\$18,193	\$51,979
413270 Moving Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413280 Automobile Allowance	\$0	\$0	\$16,881	\$18,968	\$5,596	\$0	\$17,735	\$33,194	\$94,840
413290 Equipment and Tool Reimburse	\$0	\$0	\$2,219	\$2,219	\$2,219	\$2,219	\$0	\$0	\$8,874
413300 Clothing and Uniforms	\$0	\$0	\$1,698	\$1,908	\$563	\$0	\$1,784	\$3,339	\$9,541
413320 Amortize SCERS Unfunded Liab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413330 Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413340 Cost Center Benefit Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
415010 FICA - OASDI	\$0	\$0	\$400,727	\$450,256	\$132,825	\$0	\$420,989	\$787,947	\$2,251,278
415015 FICA - Medicare	\$0	\$0	\$93,856	\$105,456	\$31,109	\$0	\$98,601	\$184,548	\$527,279
415020 State Unemployment Insurance	\$0	\$0	\$13,923	\$15,644	\$4,615	\$0	\$14,627	\$27,378	\$78,222
415030 Worker's Compensation	\$0	\$0	\$99,746	\$112,074	\$33,062	\$0	\$104,790	\$196,130	\$560,372

Description	Supply	Treatment	Transmission & Distribution	Storage	Meters	Bill & CS	Admin/Gen	Other	\$ Total
413 PERC	\$0	\$0	(\$20,934)	(\$23,521)	(\$6,939)	\$0	(\$21,993)	(\$41,162)	(\$117,607)
418010 Annual OPEB Costs	\$0	\$0	\$89,508	\$100,571	\$29,668	\$0	\$94,034	\$175,999	\$502,855
418020 OPEB Trust Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
419010 Cost Reimb-Emp Svces-Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
419020 Cost Reimb-Emp Svces-Chrg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
419050_PRM_CR Budgeted Reimb-Emp Svcs Credit (1/12)	\$0	\$0	(\$2,420,300)	(\$2,719,439)	(\$802,234)	\$0	(\$2,542,675)	(\$4,759,018)	(\$13,597,194)
419050_PRM_CR Budgeted Reimb-Emp Svcs Credit (1/12)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
419060 Budgeted Reimb-Emp Svcs Debit	\$0	\$0	\$686,495	\$771,343	\$227,546	\$0	\$721,206	\$1,349,851	\$3,856,716
810010 Centralized Labor Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810020 Centralized Labor Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810040 Base Labor Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810050 Base Labor Increase	\$0	\$0	\$169,426	\$190,366	\$56,158	\$0	\$177,992	\$333,141	\$951,830
810060 Department Labor Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810070 Annual Adjustments - Review	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502010 Other Cost Reimbursement - CR	\$0	\$0	(\$125,383)	(\$140,880)	(\$41,560)	\$0	(\$131,723)	(\$246,540)	(\$704,399)
502010 Other Cost Reimbursement - CR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502020 Other Cost Reimbursement - DR	\$0	\$0	\$26,179	\$29,415	\$8,677	\$0	\$27,503	\$51,476	\$147,075
502030 ICP Reimbursement CR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502040 ICP Reimbursement DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502050 Budgeted Reimbursement - CR	\$0	\$0	(\$1,125,725)	(\$1,264,860)	(\$373,134)	\$0	(\$1,182,644)	(\$2,213,505)	(\$6,324,299)
502060 Budgeted Reimbursement - DR	\$0	\$0	\$137,103	\$154,048	\$45,444	\$0	\$144,035	\$269,584	\$770,241
502070 CIP Labor Reimbursement - CR	\$0	\$0	(\$234,751)	(\$263,765)	(\$77,811)	\$0	(\$246,621)	(\$461,590)	(\$1,318,827)
502080 CIP Labor Reimb- Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502110 CIP Indirect Cost - Credit	\$0	\$0	(\$270,071)	(\$303,450)	(\$89,518)	\$0	(\$283,726)	(\$531,038)	(\$1,517,251)
502120 CIP Indirect Cost - Debit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502130 Employee Services Reimbursemen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502140 Service and Supply Reimburseme	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502150 Grant Labor Reimbursement	\$0	\$0	(\$86,346)	(\$97,018)	(\$28,620)	\$0	(\$90,712)	(\$169,782)	(\$485,091)
502160 Other Labor Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502170 Cost Plan - Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502180 Cost Plan - Debit	\$0	\$0	\$1,041,492	\$1,170,216	\$345,214	\$0	\$1,094,152	\$2,047,878	\$5,851,080
501010 Central Services Mail Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501020 Central Services Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503010 Program Support Transfer - CR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503020 Program Support Transfer - DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,494	\$430,988
503050 General Tax Transfer - Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503060 General Tax Transfer - Debit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,448,092	\$16,896,184
503070 In Lieu Franchise Tax Tsfc CR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503080 In Lieu Franchise Tax Tsfc-DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503090 In Lieu Property Tax Tsfc-CR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503100 In Lieu Property Tax Tsfc-DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481010 Group Benefit Clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481020 Refunds And Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481040 Purchase Discounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481050 Bad Debt Expense	\$0	\$0	\$92,560	\$104,000	\$30,680	\$0	\$97,240	\$182,000	\$520,000
481070 Inventory Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481080 Purchase Card Clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481090 Booking Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481100 Community Support Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481110 Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481120 Property Taxes And Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481150 Memberships, Licenses And Dues	\$0	\$0	\$139,218	\$156,424	\$46,145	\$0	\$146,257	\$273,743	\$782,122

Description	Supply	Treatment	Transmission & Distribution	Storage	Meters	Bill & CS	Admin/Gen	Other	\$ Total
481180 Damage and Liability Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481210 Late Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481250 Rebates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495990 Special Item Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471030 Land - Acquisition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471040 Land And Water Rights	\$0	\$0	\$846,450	\$0	\$0	\$0	\$0	\$0	\$846,450
472010 Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474110 Machinery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474120 Equipment	\$0	\$0	\$1,738	\$1,952	\$576	\$0	\$1,825	\$3,416	\$9,761
474210 Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474220 Vehicle Accessories	\$0	\$0	\$2,682	\$3,013	\$889	\$0	\$2,817	\$5,273	\$15,066
474230 Vehicle Replacement Charge	\$0	\$0	\$273,181	\$306,945	\$90,549	\$0	\$286,994	\$537,154	\$1,534,727
474240 New Vehicle Charge	\$0	\$0	\$1,860	\$2,090	\$617	\$0	\$1,954	\$3,658	\$10,450
474250 Accident Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474260 Enhancements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474310 Furniture And Fixture	\$0	\$0	\$5,660	\$6,359	\$1,876	\$0	\$5,946	\$11,129	\$31,796
474410 Computer Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364,444	\$728,888
431010 Official Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
431020 Management Consulting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765	\$1,530
431030 Banking And Fiscal Agent Servi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625,356	\$1,250,713
431040 County Tax Collection Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
432010 Contracted Instructional Servi	\$0	\$0	\$80,920	\$90,921	\$26,822	\$0	\$85,011	\$159,112	\$454,605
433020 Legal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,963
433030 Engineering And Architectural	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
433050 Veterinarian Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
433060 Other Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,968,826
433070 Appraisal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434010 Clerical Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434020 IT Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434030 Security Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253,144	\$506,287
434060 Weed Abatement Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434070 Inspection Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434090 Other Technical Services	\$0	\$0	\$0	\$335,126	\$0	\$0	\$0	\$0	\$335,126
442010 Landscape Maintenance Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,460
442020 Disposal Services	\$0	\$0	\$75,783	\$85,149	\$25,119	\$0	\$79,614	\$149,011	\$425,746
442030 Custodial Services	\$0	\$0	\$44,253	\$49,723	\$14,668	\$0	\$46,491	\$87,015	\$248,615
443010 Repair And Maintenance Service	\$0	\$0	\$196,452	\$196,452	\$196,452	\$196,452	\$0	\$0	\$785,808
443020 Repair And Maintenance Service	\$0	\$0	\$11,617	\$11,617	\$11,617	\$11,617	\$0	\$0	\$46,466
443030 Radio Equip M&R-Comm Division	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,344	\$42,687
443040 Computer Hardware Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,555	\$133,110
443050 Computer Software Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,137,155	\$2,274,310
443060 Equipment Maintenance and Repr	\$0	\$0	\$12,795	\$12,795	\$12,795	\$12,795	\$0	\$0	\$51,180
443070 Vehicle Repair and Maintenance	\$0	\$0	\$242,189	\$272,123	\$80,276	\$0	\$254,435	\$476,215	\$1,360,614
443080 Accident Repair Charge	\$0	\$0	\$1	\$1	\$0	\$0	\$1	\$1	\$3
444010 Rental Of Land And Buildings	\$0	\$0	\$127	\$143	\$42	\$0	\$134	\$250	\$714
444020 Rental Of Equipment	\$0	\$0	\$41,598	\$46,739	\$13,788	\$0	\$43,701	\$81,793	\$233,695
444030 Rental Of Vehicles	\$0	\$0	\$9,817	\$11,031	\$3,254	\$0	\$10,314	\$19,304	\$55,154
446010 Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,975	\$101,949

Description	Supply	Treatment	Transmission & Distribution	Storage	Meters	Bill & CS	Admin/Gen	Other	\$ Total
446020 Fees And Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$413,996	\$827,992
452010 Liability Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,019,291	\$4,038,582
452020 Property Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,921	\$77,842
452040 Other Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
453010 Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
453020 Cellular Telephone	\$0	\$0	\$41,489	\$46,617	\$13,752	\$0	\$43,587	\$81,580	\$233,086
453030 Communication Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,509	\$149,018
454010 Personnel Recruitment Advertis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,597	\$27,193
454020 Legal Notices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454030 Other Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,907	\$5,814
455010 Printing And Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,482	\$38,964
455020 Blueprint And Photo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456020 Towing And Storage Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456030 Freight and Delivery	\$0	\$0	\$1,239	\$1,392	\$411	\$0	\$1,301	\$2,435	\$6,958
456040 Laundry Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,348
458010 Transportation	\$0	\$0	\$6,166	\$6,928	\$2,044	\$0	\$6,478	\$12,124	\$34,639
458020 Meals	\$0	\$0	\$2,764	\$3,106	\$916	\$0	\$2,904	\$5,435	\$15,530
458030 Lodging	\$0	\$0	\$9,005	\$10,118	\$2,985	\$0	\$9,461	\$17,707	\$50,592
458040 Other Travel Expenses	\$0	\$0	\$6,233	\$7,003	\$2,066	\$0	\$6,548	\$12,256	\$35,017
461010 Postage	\$0	\$0	\$617	\$694	\$205	\$0	\$649	\$1,214	\$3,468
461020 Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,866	\$113,732
461030 Agricultural Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461040 Paint Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461050 Mechanical Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461060 Welding Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461070 Safety Equipment	\$0	\$0	\$37,854	\$37,854	\$37,854	\$37,854	\$0	\$0	\$151,415
461080 Chemicals	\$0	\$0	\$0	\$2,602,971	\$0	\$0	\$0	\$0	\$2,602,971
461090 Scientific And Technical Suppl	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461100 Electrical Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461110 Plumbing Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461120 Electronic Parts and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461130 Construction Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461140 Medical & Veterinary Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461150 Recreational Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461160 Small Tools And Equipment	\$0	\$0	\$181,256	\$181,256	\$181,256	\$181,256	\$0	\$0	\$725,025
461170 Ammunition And Explosives	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461200 Computer Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,672	\$7,344
461210 Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,248
461220 General Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,134,063
462010 Utilities	\$0	\$0	\$877,929	\$986,437	\$290,999	\$0	\$922,318	\$1,726,264	\$4,932,184
462020 Fuel	\$0	\$0	\$115,310	\$129,562	\$38,221	\$0	\$121,141	\$226,734	\$647,811
463010 Food - Food Programs	\$0	\$0	(\$105)	(\$118)	(\$35)	\$0	(\$111)	(\$207)	(\$592)
463030 Food	\$0	\$0	\$1,588	\$1,784	\$526	\$0	\$1,668	\$3,122	\$8,920
464010 Books And Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,823
464020 Subscriptions And Publications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,452	\$12,903
465010 Inventory Purchases - Internal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465030 Inventory Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465040 Inventory Net Activity - ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465050 Inventory Gain/Loss - ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481140 Petty Cash Establishment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Description	Supply	Treatment	Transmission & Distribution	Storage	Meters	Bill & CS	Admin/Gen	Other	\$ Total
481130 Tipping Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
851150 One-time Reimbursement-Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
851150 One-time Reimbursement-Debit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
890010 Carryover	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
890030 Base Budget Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
890040 Base Budget Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
890050 Citywide Budget Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
890060 Citywide Budget Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
890070 Department Budget Reduction	\$0	\$0	(\$266,705)	(\$299,668)	(\$88,402)	\$0	(\$280,190)	(\$524,420)	(\$1,498,342)
890080 MYOP	\$0	\$0	\$1,252,319	\$1,407,100	\$415,095	\$0	\$1,315,639	\$2,462,425	\$7,035,500
Water Policy and Planning - Senior Engineer FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCADA Hardware Master Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Production - Regulatory Needs - Additional Funding	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Growth in Beacon AMA software maintenance/life cycle	\$21,360	\$24,000	\$7,080	\$0	\$22,440	\$42,000	\$3,120	\$0	\$120,000
GIS Licenses and Subscriptions, and growth of business need for more licenses	\$8,188	\$9,200	\$2,714	\$0	\$8,602	\$16,100	\$1,196	\$0	\$46,000
IT Networking Infrastructure for DOU	\$0	\$0	\$0	\$0	\$0	\$20,700	\$20,700	\$0	\$41,400
Growth in CCB system and tools annual maintenance	\$0	\$0	\$0	\$0	\$0	\$8,400	\$0	\$0	\$8,400
Main Replacement Program FTE Needs - Associate Engineer FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cross Connection - Regulatory Needs - Backflow Testing Software	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$0	\$0	\$50,000
Distribution - Regulatory Needs - Additional Funding	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
Maintenance - Administrative Analyst	\$0	\$0	\$0	\$0	\$0	\$72,366	\$72,366	\$0	\$144,732
Water Production - Additional Funding - Sodium Hypochlorite	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance - Additional Machinist Supervisor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment of assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance - Regulatory Needs - Additional Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Production - Senior Plant Operator	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asset Management Section FTE - Two Administrative Technician FTEs Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution - New Vacuum Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution - Serviceworker FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RiverArc FTE Needs - Associated Engineer FTE Needed	\$21,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,406
Well Projects FTE Needs - Associated Engineer FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logistics Section Operating Budget	\$0	\$0	\$0	\$0	\$0	\$27,868	\$27,868	\$0	\$55,736
Water Production - 2 Sr. Plant Operator FTEs Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water+ FTE Needs Associate Engineer and Senior Engineer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electrical Engineering FTE Need - Associate Engineer FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flowmeter Support - Instrument Tech II FTE Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Camera Support - Two - Instrument Tech II FTEs Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Policy and Water Conservation - Administrative Analyst, Water Conservation Specialist Supervisor, and Water Conservation Specialist FTEs Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arborist MYOP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional \$\$ for fleet replacement (Water)	\$248,788	\$279,537	\$82,463	\$0	\$261,367	\$489,189	\$36,340	\$0	\$1,397,683
Conjunctive Use - Grndwtr Wells	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Condition Assessment Program (Water)	(\$89,000)	(\$100,000)	(\$29,500)	\$0	(\$93,500)	(\$175,000)	(\$13,000)	\$0	(\$500,000)
Asset Management Program (Water)	(\$35,600)	(\$40,000)	(\$11,800)	\$0	(\$37,400)	(\$70,000)	(\$5,200)	\$0	(\$200,000)
Water Planning Program	(\$162,500)	(\$162,500)	(\$162,500)	(\$162,500)	\$0	\$0	\$0	\$0	(\$650,000)
Sacramento River Source Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American River Source Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Policy and Water Conservation	(\$267,410)	(\$267,410)	(\$267,410)	(\$267,410)	\$0	\$0	\$0	\$0	(\$1,069,640)
Arc Flash Hazard Analysis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Keep Our Waters Clean Outreach	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Program	(\$9,167)	(\$10,300)	(\$3,039)	\$0	(\$9,631)	(\$18,025)	(\$1,339)	\$0	(\$51,500)
Electrical Equipment Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCADA Planning Program	\$17,800	\$20,000	\$5,900	\$0	\$18,700	\$35,000	\$2,600	\$0	\$100,000
Electric Vehicle purchase and infrastructure (Water)	\$235,709	\$264,841	\$78,128	\$0	\$247,627	\$463,472	\$34,429	\$0	\$1,324,206
Total	\$13,267,663	\$16,417,964	\$4,394,032	\$24,782	\$12,580,505	\$37,508,748	\$15,924,073	\$8,502,768	\$108,620,534

APPENDIX E:

Complete Water Functionalized CIP



Capital Allocation	Allocation Basis	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Fire Protection	CIP FY 28-54
Backflow Prevention Device program development	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASE CIP CONTINGENCY-WATER	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,900,000
Cathodic Protection Systems in Distribution	Transmission & Distribution	\$99,206	\$79,365	\$71,429	\$0	\$0	\$0	\$0	\$250,000
Franklin Blvd Distribution Main Improvements	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic model update	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insertion Valves	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Main Replacement Program Development & Implementation	Transmission & Distribution	\$3,694,093	\$2,955,275	\$2,659,747	\$0	\$0	\$0	\$0	\$9,309,115
System Inefficiency Corrections in Distribution	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution System Improvements	Transmission & Distribution	\$198,413	\$158,730	\$142,857	\$0	\$0	\$0	\$0	\$500,000
Pressure monitoring	Treatment	\$27,778	\$22,222	\$0	\$0	\$0	\$0	\$0	\$50,000
C-Factor Testing - Distribution	Transmission & Distribution	\$29,762	\$23,810	\$21,429	\$0	\$0	\$0	\$0	\$75,000
Leak Detection Equipment	Meters	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Meter Test Bench Upgrades	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flowmeter replacements at turnouts	Meters	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000
1395 35th Ave Roof Replacement	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567,312
DOU Facilities Project TBD	Other	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$0	\$600,000
Electrical Projects by Facilities	Other	\$0	\$0	\$0	\$0	\$62,727	\$62,727	\$0	\$125,454
General Admin Bldg CIP by Facilities	Other	\$0	\$0	\$0	\$0	\$13,910	\$13,910	\$0	\$27,819
Building 22 Server Rm HVAC	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asset gathering project	Other	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	\$70,000
CCB Customer Self Service Portal	Bill & CS	\$0	\$0	\$0	\$0	\$430,000	\$0	\$0	\$430,000
CCB Upgrade	Bill & CS	\$0	\$0	\$0	\$0	\$667,500	\$0	\$0	\$667,500
Citywide Enterprise PM Program	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DOU documents integrate to CCM	Other	\$0	\$0	\$0	\$0	\$93,000	\$93,000	\$0	\$186,000
Hybrid Conference Rooms	Other	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	\$70,000
Photo Collections	Other	\$0	\$0	\$0	\$0	\$93,000	\$93,000	\$0	\$186,000
Transform to Utility Network data model	Other	\$0	\$0	\$0	\$0	\$9,300	\$9,300	\$0	\$18,600
FWTP Lab Equipment Purchases	Treatment	\$305,556	\$244,444	\$0	\$0	\$0	\$0	\$0	\$550,000
Ozone Pilot	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UDF	Treatment	\$41,667	\$33,333	\$0	\$0	\$0	\$0	\$0	\$75,000
WQ sampling station	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIRE HYDRANT & GATE VALVE REPL	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$850,000	\$850,000
FWTP Caviblasting	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Chemical Plumbing	Treatment	\$27,778	\$22,222	\$0	\$0	\$0	\$0	\$0	\$50,000
FWTP Chemical tanks	Treatment	\$111,111	\$88,889	\$0	\$0	\$0	\$0	\$0	\$200,000
FWTP Concrete Repair & Misc. projects	Treatment	\$138,889	\$111,111	\$0	\$0	\$0	\$0	\$0	\$250,000
FWTP Filter Wash Water System R&R Projects	Treatment	\$250,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$450,000
FWTP Fire System	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000
FWTP gear boxes	Treatment	\$27,778	\$22,222	\$0	\$0	\$0	\$0	\$0	\$50,000
FWTP General Valve and Sluice Gate R&R Projects	Treatment	\$111,111	\$88,889	\$0	\$0	\$0	\$0	\$0	\$200,000
FWTP Generators	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Hoist	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP HVAC	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Instrumentation replacements	Treatment	\$41,667	\$33,333	\$0	\$0	\$0	\$0	\$0	\$75,000
FWTP Intake Structure R&R Projects	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Large flow meters	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP Lime System Projects	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP MOVS_ACTUATORS	Treatment	\$222,222	\$177,778	\$0	\$0	\$0	\$0	\$0	\$400,000

Capital Allocation	Allocation Basis	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Fire Protection	CIP FY 28-54
FWTP Network Hardware	Treatment	\$416,667	\$333,333	\$0	\$0	\$0	\$0	\$0	\$750,000
FWTP Paintings	Treatment	\$138,889	\$111,111	\$0	\$0	\$0	\$0	\$0	\$250,000
FWTP Project TBD	Treatment	\$750,000	\$600,000	\$0	\$0	\$0	\$0	\$0	\$1,350,000
FWTP pumps & motors repair &/or replace	Treatment	\$177,778	\$142,222	\$0	\$0	\$0	\$0	\$0	\$320,000
FWTP Roofs	Treatment	\$277,778	\$222,222	\$0	\$0	\$0	\$0	\$0	\$500,000
FWTP Chlorine scrubber	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP VFD/Soft Starts	Treatment	\$111,111	\$88,889	\$0	\$0	\$0	\$0	\$0	\$200,000
Communications Tower	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY22 SCADA Project from Master Plan	Treatment	\$972,222	\$777,778	\$0	\$0	\$0	\$0	\$0	\$1,750,000
Review of SCADA	Treatment	\$444,444	\$355,556	\$0	\$0	\$0	\$0	\$0	\$800,000
SCADA Fiber Optics	Treatment	\$83,333	\$66,667	\$0	\$0	\$0	\$0	\$0	\$150,000
Cathodic Protection Systems-Res	Storage	\$111,111	\$88,889	\$0	\$0	\$0	\$0	\$0	\$200,000
Elevated Reservoir Platforms	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Exterior concrete sealing	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Florin Reservoir Projects	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Freeport Res Improvement Project	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hatch R&R at Reservoir	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interior & exterior Coating/Paintings of reservoirs	Storage	\$2,638,889	\$2,111,111	\$0	\$0	\$0	\$0	\$0	\$4,750,000
Ladder R&R Projects	Storage	\$277,778	\$222,222	\$0	\$0	\$0	\$0	\$0	\$500,000
Reservoir Assessments and Improvements	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reservoir Electrical Systems	Storage	\$1,666,667	\$1,333,333	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Reservoir HVAC	Storage	\$333,333	\$266,667	\$0	\$0	\$0	\$0	\$0	\$600,000
Reservoir Instrumentation replacements	Storage	\$138,889	\$111,111	\$0	\$0	\$0	\$0	\$0	\$250,000
Reservoir Interior ceiling	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reservoir PLCs	Storage	\$250,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$450,000
Reservoir Project TBD	Storage	\$666,667	\$533,333	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Reservoir Roof Repairs	Storage	\$277,778	\$222,222	\$0	\$0	\$0	\$0	\$0	\$500,000
Reservoir Valve Rehab/Replacements	Storage	\$611,111	\$488,889	\$0	\$0	\$0	\$0	\$0	\$1,100,000
Riser pipe interior	Transmission & Distribution	\$119,048	\$95,238	\$85,714	\$0	\$0	\$0	\$0	\$300,000
Spare Pumps	Transmission & Distribution	\$39,683	\$31,746	\$28,571	\$0	\$0	\$0	\$0	\$100,000
WQ sampling station at Reservoirs	Treatment	\$166,667	\$133,333	\$0	\$0	\$0	\$0	\$0	\$300,000
Reservoir equipment request - MOVs	Storage	\$83,333	\$66,667	\$0	\$0	\$0	\$0	\$0	\$150,000
Reservoir Pump, motor, and VFD/Soft Starts replacements	Storage	\$500,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$900,000
Evacuation Notification	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Physical & Perimeter Sec	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$375,000	\$0	\$375,000
Security Camera Maintenance & Improvements at Reservoirs	Supply	\$562,500	\$0	\$0	\$0	\$0	\$0	\$0	\$562,500
Security Camera Maintenance & Improvements at Well Site	Supply	\$382,500	\$0	\$0	\$0	\$0	\$0	\$0	\$382,500
Security Camera Maintenance & Improvements at WTPs	Treatment	\$375,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$675,000
Risk & Resiliency Projects	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$825,000	\$0	\$825,000
SRWTP Assessments & Improvements	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Chemical Plumbing	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP CHEMICAL TANK	Treatment	\$55,556	\$44,444	\$0	\$0	\$0	\$0	\$0	\$100,000
SRWTP Concrete Repairs	Treatment	\$138,889	\$111,111	\$0	\$0	\$0	\$0	\$0	\$250,000
SRWTP Filter Media Projects	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Filter Wash Water System R&R Projects	Treatment	\$183,333	\$146,667	\$0	\$0	\$0	\$0	\$0	\$330,000
SRWTP Fire System	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP gear boxes	Treatment	\$27,778	\$22,222	\$0	\$0	\$0	\$0	\$0	\$50,000
SRWTP General Valve and Sluice Gate R&R Project	Treatment	\$266,667	\$213,333	\$0	\$0	\$0	\$0	\$0	\$480,000
SRWTP Generators	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Grit Basin R&R Project	Treatment	\$138,889	\$111,111	\$0	\$0	\$0	\$0	\$0	\$250,000

Capital Allocation	Allocation Basis	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Fire Protection	CIP FY 28-54
SRWTP HVAC	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Improvement Project TBD	Treatment	\$583,333	\$466,667	\$0	\$0	\$0	\$0	\$0	\$1,050,000
SRWTP Instrumentation replacements	Treatment	\$55,556	\$44,444	\$0	\$0	\$0	\$0	\$0	\$100,000
SRWTP Intake R&R Project	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Interior and Exterior Structural Sealing, Painting, Stucco, etc	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Large flow meters	Meters	\$0	\$0	\$0	\$315,200	\$0	\$0	\$0	\$315,200
SRWTP Line System Project	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Machine Shop Repairs	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP MOVs and actuators	Treatment	\$166,667	\$133,333	\$0	\$0	\$0	\$0	\$0	\$300,000
SRWTP Network Hardware	Treatment	\$416,667	\$333,333	\$0	\$0	\$0	\$0	\$0	\$750,000
SRWTP pumps & motors repair &/or replace	Treatment	\$94,444	\$75,556	\$0	\$0	\$0	\$0	\$0	\$170,000
SRWTP RESERVOIR 2 R&R Project	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Roofs	Treatment	\$277,778	\$222,222	\$0	\$0	\$0	\$0	\$0	\$500,000
SRWTP Sed Basin R&R Project	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP storm drain	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Chlorine scrubber	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP Filter Hatches	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP VFD/Soft Starts	Treatment	\$222,222	\$177,778	\$0	\$0	\$0	\$0	\$0	\$400,000
North B Tmain replacement	Transmission & Distribution	\$39,683	\$31,746	\$28,571	\$0	\$0	\$0	\$0	\$100,000
Power Inn Rd Tmain	Transmission & Distribution	\$992,063	\$793,651	\$714,286	\$0	\$0	\$0	\$0	\$2,500,000
System Inefficiency Corrections in Transmission	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tmain adjacent to City College	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tmain Cathodic Protection Systems	Transmission & Distribution	\$99,206	\$79,365	\$71,429	\$0	\$0	\$0	\$0	\$250,000
Fall Protection Audit - Water	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$5,800	\$0	\$5,800
UNPLANNED CORRECTIVE MAINT.	Treatment	\$777,778	\$622,222	\$0	\$0	\$0	\$0	\$0	\$1,400,000
Utility Energy Efficiency	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	\$450,000
Development of a Meter/AMI replacement program	Meters	\$0	\$0	\$0	\$5,900,000	\$0	\$0	\$0	\$5,900,000
WATER METER REPLACEMENT PRGM	Meters	\$0	\$0	\$0	\$8,453,200	\$0	\$0	\$0	\$8,453,200
FWTP Substation Replacement Project	Treatment	\$138,889	\$111,111	\$0	\$0	\$0	\$0	\$0	\$250,000
RiverArc	Supply	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Wastewater piping from WTP	Treatment	\$55,556	\$44,444	\$0	\$0	\$0	\$0	\$0	\$100,000
Water+ projects (fund 6005)	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water+ projects (fund 6005) resiliency + 75 mgd	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GW Well Monitoring Well Network	Supply	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
Plug-in adapter and transfer switch	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Portable generators	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ranney Collector Investigation & Assessment	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well 159 Replacement	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well 168 Replacement	Supply	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Well destruction	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well project TBD	Supply	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Well Pump & Motor Replacement, Well Repair, & Specialty WQ Testing	Supply	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Well site Property Purchase	Supply	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000
Well Treatment projects	Supply	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
Well Vibration Monitors	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well WQ chemical/mechanical cleaning	Supply	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Wells (R & R) - GW MP/Voluntary Agreement	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wells Instrumentation replacements	Supply	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Well equipment request - MOVs	Supply	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000

Capital Allocation	Allocation Basis	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Fire Protection	CIP FY 28-54
AMWP Litigation	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAYGO Beyond FY30	Other	\$419,251,449	\$335,401,159	\$0	\$754,652,609	\$0	\$0	\$0	\$1,509,305,217
Cost growth for computer equipment for all DOU - additional Annual replacement cost of computers, monitors, accessories. Based on 5-year computer life cycle.	Other	\$0	\$0	\$0	\$0	\$10,206	\$10,206	\$0	\$20,412
Growth in software maintenance - increases in VoIP, Calnet, wireless, Microsf, Adobe, VMs, servers, storage, Trimble, Growth of VM, Servers, Storage for 1351 - growth of VM, servers, storages for 1351	Other	\$0	\$0	\$0	\$0	\$11,426	\$11,426	\$0	\$22,852
Shared Radio Tower maintenance - Alahambra, City College, Med Center Water and Meadowview Radio Towers	Other	\$0	\$0	\$0	\$0	\$10,206	\$10,206	\$0	\$20,412
DOU cost sharing in ECAPS upgrade/migration to cloud - \$1.2M for Water & \$500K for WW	Other	\$0	\$0	\$0	\$0	\$33,274	\$33,274	\$0	\$66,547
Replacing HMI software	Admin/Gen	\$0	\$0	\$0	\$0	\$663,253	\$663,253	\$0	\$1,326,505
FWTP CHEMICAL TANKS	Treatment	\$0	\$0	\$0	\$0	\$0	\$1,797,536	\$0	\$1,797,536
SRWTP VFD/SOFT STARTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Software cost increases	Other	\$0	\$0	\$0	\$0	\$313,138	\$313,138	\$0	\$626,276
SRWTP CHEMICAL TANK	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP GEAR BOXES	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP GENERAL VALVE AND SLUICE GATE R&R PROJECT	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP MOVS AND ACTUATORS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP GEAR BOXES	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP GENERAL VALVE AND SLUICE GATE R&R PROJECTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP INSTRUMENTATION REPLACEMENTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAIN REPLACEMENT PROGRAM DEVELOPMENT & IMPLEMENTATION	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP FILTER WASH WATER SYSTEM R&R PROJECTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP MOVS, ACTUATORS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP PUMPS & MOTORS REPAIR &/OR REPLACE	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP VFD/SOFT STARTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP FILTER WASH WATER SYSTEM R&R PROJECTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP GRIT BASIN R&R PROJECT	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER METER REPLACEMENT PRGM	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP PUMPS & MOTORS REPAIR &/OR REPLACE	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER DISTRIBUTION SYSTEM IMPROVEMENTS	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TMAIN ADJACENT TO CITY COLLEGE	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASE CIP CONTINGENCY-WATER	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Camera Maintenance and Replacement	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY22 SCADA PROJECT FROM MASTER PLAN	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVIEW OF SCADA	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR PUMP, MOTOR, AND VFD/SOFT STARTS REPLACEMENTS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP CHEMICAL PLUMBING	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR VALVE REHAB/REPLACEMENTS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIRE HYDRANT & GATE VALVE REPL	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reservoir MOVs	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Well MOVs	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELL 168 REPLACEMENT	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELL TREATMENT PROJECTS	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WQ SAMPLING STATION AT RESERVOIRS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP LAB EQUIPMENT PURCHASES	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Potable Water Supply Truck	Supply	\$337,653	\$0	\$0	\$0	\$0	\$0	\$0	\$337,653
Pressure Monitoring	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DOU FACILITIES PROJECT TBD	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$1,911,182	\$0	\$1,911,182
Camera and radio support	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$225,102	\$0	\$225,102
SCADA FIBER OPTICS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
METERS AND ELECTRICAL AT INTERTIES	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Allocation	Allocation Basis	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Fire Protection	CIP FY 28-54
GW WELL MONITORING WELL NETWORK	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP FIRE SYSTEM	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FALL PROTECTION AUDIT - WATER	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LADDER R&R PROJECTS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UTILITY ENERGY EFFICIENCY	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCADA access through tablets	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$456,957	\$0	\$456,957
WQ SAMPLING STATION	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SECURITY CAMERA MAINTENANCE & IMPROVEMENTS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$1,493,976	\$0	\$1,493,976
More/better space for NACY staff	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$562,754	\$0	\$562,754
Radio replacements	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$1,411,996	\$0	\$1,411,996
PHYSICAL & PERIMETER SEC	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$177,369	\$0	\$177,369
Lighting	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$117,666	\$0	\$117,666
Sump 2/2A Generator Building (HVAC for Electrical Area)	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWTP Facility O&M Building for office, Control 12, shop expansion	Treatment	\$461,778	\$369,422	\$0	\$0	\$0	\$0	\$0	\$831,200
RESERVOIR PROJECT TBD	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR ROOF REPAIRS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PHOTO COLLECTIONS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR PLCS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR ELECTRICAL SYSTEMS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPARE PUMPS	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR INSTRUMENTATION REPLACEMENTS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR HVAC	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVOIR EQUIPMENT REQUEST - MOVES	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RISK & RESILIENCY PROJECTS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSET GATHERING PROJECT	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RISER PIPE INTERIOR	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFORM TO UTILITY NETWORK DATA MODEL	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WASTEWATER PIPING FROM WTP	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CCB CUSTOMER SELF SERVICE PORTAL	Bill & CS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WO MANAGEMENT SYSTEMS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UPGRADE/CONSOLIDATION	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HYBRID CONFERENCE ROOMS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP SUBSTATION REPLACEMENT PROJECT	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP CONCRETE REPAIRS	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP IMPROVEMENT PROJECT TBD	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP INSTRUMENTATION REPLACEMENTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP INTERIOR AND EXTERIOR STRUCTURAL SEALING, PAINTING, STUCCO, ETC	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP ROOFS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP PLCS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP LARGE FLOW METERS	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTERIOR & EXTERIOR COATING/PAINTINGS OF RESERVOIRS	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DOU DOCUMENTS INTEGRATE TO CCM	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CATHODIC PROTECTION SYSTEMS-RES	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UDF	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEAK DETECTION EQUIPMENT	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tmain from EAFWTP to Florin Res	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NORTH B TMAIN REPLACEMENT	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP SED BASIN R&R PROJECT	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERIC FACILITIES PROJECTS AT SRWTP	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNPLANNED CORRECTIVE MAINT.	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEVELOPMENT OF A METER/AMI REPLACEMENT PROGRAM	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELL PROJECT TBD	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Allocation	Allocation Basis	Base	Peak Day	Peak Hour	Meters	Bill & CS	Admin/Gen	Fire Protection	CIP FY 28-54
WELL PUMP & MOTOR REPLACEMENT, WELL REPAIR, & SPECIALTY WQ TESTING	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELL WQ CHEMICAL/MECHANICAL CLEANING	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELLS INSTRUMENTATION REPLACEMENTS	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FLOWMETER REPLACEMENTS AT TURNOUTS	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELL SITE PROPERTY PURCHASE	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP CAVIBLASTING	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP CONCRETE REPAIR & MISC. PROJECTS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP PAINTINGS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP PROJECT TBD	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP ROOFS	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERIC FACILITIES PROJECTS AT FWTP	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FWTP NETWORK HARDWARE	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POWER INN RD TMAIN	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TMAIN CATHODIC PROTECTION SYSTEMS	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CATHODIC PROTECTION SYSTEMS IN DISTRIBUTION	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRESSURE MONITORING	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-FACTOR TESTING - DISTRIBUTION	Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELL EQUIPMENT REQUEST - MOVS	Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SRWTP NETWORK HARDWARE	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cityworks major upgrade - est. every 5 years	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$414,976	\$0	\$414,976
CCB UPGRADE	Bill & CS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Update Parking Lot at 1395	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EV Stations Visitor Parking	Admin/Gen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RiverArc	Supply	\$250,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000,000
SRWTP Tmain to support RA	Transmission & Distribution	\$9,920,635	\$7,936,508	\$7,142,857	\$0	\$0	\$0	\$0	\$25,000,000
Robla Tmains to support RA	Transmission & Distribution	\$9,920,635	\$7,936,508	\$7,142,857	\$0	\$0	\$0	\$0	\$25,000,000
Tmain from EAFWTP to Florin Res	Transmission & Distribution	\$9,854,365	\$7,883,492	\$7,095,143	\$0	\$0	\$0	\$0	\$24,833,000
Wastewater piping from WTP	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water+ projects (fund 6005)	Supply	\$60,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000,000
Water+ projects (fund 6005) resiliency + 75 mgd)	Supply	\$155,333,333	\$0	\$0	\$0	\$0	\$0	\$0	\$155,333,333
Deferred Maintenance TBD (including certain Water+ projects)	Supply	\$310,666,667	\$0	\$0	\$0	\$0	\$0	\$0	\$310,666,667
Total Capital Allocation Before Other Adjustment	0	\$1,258,057,671	\$376,876,015	\$25,204,890	\$769,471,009	\$2,780,939	\$11,908,752	\$1,100,000	\$2,448,866,588
%	0%	51%	15%	1%	31%	0%	0%	0%	100%
Other Allocation	Other	\$1,784,593	\$534,610	\$35,754	\$1,091,518	\$3,945	\$16,893	\$0	\$0
Total Capital Allocation After Other Adjustment		\$1,259,842,264	\$377,410,625	\$25,240,644	\$770,562,526	\$2,784,884	\$11,925,645	\$1,100,000	\$0
%		51.45%	15.41%	1.03%	31.47%	0.11%	0.49%	0.04%	0.00%

APPENDIX F:

Complete Proposed Water Flat Rate Table



Description	Unit	Current	FY28	FY29	FY30	FY31	FY32
BAK1	First 1,000 sq ft	\$131.42	\$155.08	\$181.44	\$210.47	\$235.72	\$254.58
BAK1	Remaining sq ft	\$87.41	\$103.14	\$120.68	\$139.99	\$156.79	\$169.33
BAK2	First 1,000 sq ft	\$131.42	\$155.08	\$181.44	\$210.47	\$235.72	\$254.58
BNK2	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
BRB1	First 1,000 sq ft	\$65.73	\$77.56	\$90.75	\$105.27	\$117.90	\$127.33
BRB1	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
BRB2	First 1,000 sq ft	\$65.73	\$77.56	\$90.75	\$105.27	\$117.90	\$127.33
BRB2	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
BRB3	First 1,000 sq ft	\$65.73	\$77.56	\$90.75	\$105.27	\$117.90	\$127.33
BRB3	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
BWL	First 1,000 sq ft	\$65.73	\$77.56	\$90.75	\$105.27	\$117.90	\$127.33
BWL	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
CEM	First 1,000 sq ft	\$120.62	\$142.33	\$166.53	\$193.17	\$216.35	\$233.66
CEM	Remaining sq ft	\$9.60	\$11.33	\$13.25	\$15.37	\$17.22	\$18.60
CHR	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
CHR	Remaining sq ft	\$11.15	\$13.16	\$15.39	\$17.86	\$20.00	\$21.60
DRG	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
DRG	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
DRY	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
DRY	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
FDSMP	Over 300 cu ft	\$12.37	\$14.60	\$17.08	\$19.81	\$22.19	\$23.96
FSMPL	Over 300 cu ft	\$2.36	\$2.78	\$3.26	\$3.78	\$4.23	\$4.57
FIRE	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
FIRE	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
FUR	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
FUR	Remaining sq ft	\$6.67	\$7.87	\$9.21	\$10.68	\$11.96	\$12.92
GAR	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
GAR	Remaining sq ft	\$6.67	\$7.87	\$9.21	\$10.68	\$11.96	\$12.92
GYM	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
GYM	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
GYM#SH	per shower head	\$32.02	\$37.78	\$44.21	\$51.28	\$57.43	\$62.03
HALL	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
HALL	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
HTL#SR	first 10 rooms	\$120.62	\$142.33	\$166.53	\$193.17	\$216.35	\$233.66
HTL#SR	over 10 (per room)	\$9.60	\$11.33	\$13.25	\$15.37	\$17.22	\$18.60
LYR	First 1,000 sq ft	\$261.72	\$308.83	\$361.33	\$419.14	\$469.44	\$507.00
LYR	Remaining sq ft	\$166.46	\$196.42	\$229.81	\$266.59	\$298.58	\$322.46
MED1	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
MED1	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
MED2	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
MED2	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
MED3	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
MED3	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
MED4	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
MED4	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
MF01-3RM	Per DU	\$36.29	\$42.82	\$50.10	\$58.12	\$65.09	\$70.30
MF04-5RM	Per DU	\$46.44	\$54.80	\$64.12	\$74.37	\$83.30	\$89.96
MF06-7RM	Per DU	\$56.71	\$66.92	\$78.29	\$90.82	\$101.72	\$109.86
MF08-9RM	Per DU	\$66.95	\$79.00	\$92.43	\$107.22	\$120.09	\$129.69
MF10-15RM	Per DU	\$77.35	\$91.27	\$106.79	\$123.88	\$138.74	\$149.84
MF 15+RMS	Per DU	\$5.43	\$6.41	\$7.50	\$8.70	\$9.74	\$10.52
MF15ROOM	Per DU	\$5.43	\$6.41	\$7.50	\$8.70	\$9.74	\$10.52
MKTW	First 1,000 sq ft	\$65.73	\$77.56	\$90.75	\$105.27	\$117.90	\$127.33
MKTW	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
MKTWO	First 1,000 sq ft	\$65.73	\$77.56	\$90.75	\$105.27	\$117.90	\$127.33
MKTWO	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
MRT	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
MRT	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
OFC1	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC1	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC10	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC10	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC2	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC2	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC3	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC3	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC4	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC4	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC5	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC5	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC6	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC6	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC7	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC7	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC8	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC8	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69
OFC9	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
OFC9	Remaining sq ft	\$20.49	\$24.18	\$28.29	\$32.81	\$36.75	\$39.69

Description	Unit	Current	FY28	FY29	FY30	FY31	FY32
PRK	First 1,000 sq ft	\$120.62	\$142.33	\$166.53	\$193.17	\$216.35	\$233.66
PRK	Remaining sq ft	\$9.60	\$11.33	\$13.25	\$15.37	\$17.22	\$18.60
REFW	per compressor horsepower	\$9.80	\$11.56	\$13.53	\$15.69	\$17.58	\$18.98
REFWO	per compressor horsepower	\$92.40	\$109.03	\$127.57	\$147.98	\$165.74	\$178.99
RESI1	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESI1	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESI2	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESI2	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESIO1	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESIO1	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESIO2	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESIO2	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESIO3	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESIO3	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESIO4	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESIO4	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESIO5	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESIO5	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESO1	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESO1	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESO2	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESO2	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESOD1	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESOD1	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
RESOD2	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
RESOD2	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
SCLC	accounts?	\$116.35	\$137.29	\$160.63	\$186.33	\$208.69	\$225.39
SCLP1	First 100 pupils	\$116.35	\$137.29	\$160.63	\$186.33	\$208.69	\$225.39
SCLP1	Any Additional Pupils	\$90.61	\$106.92	\$125.10	\$145.11	\$162.52	\$175.53
SCLP2	First 100 pupils	\$116.35	\$137.29	\$160.63	\$186.33	\$208.69	\$225.39
SCLP2	Any Additional Pupils	\$90.61	\$106.92	\$125.10	\$145.11	\$162.52	\$175.53
SCLS	accounts?	\$116.35	\$137.29	\$160.63	\$186.33	\$208.69	\$225.39
SF#RMS	accounts?	\$47.32	\$55.84	\$65.33	\$75.78	\$84.88	\$91.67
SF01-3RM	per room	\$47.32	\$55.84	\$65.33	\$75.78	\$84.88	\$91.67
SF04-5RM	per room	\$61.58	\$72.66	\$85.02	\$98.62	\$110.45	\$119.29
SF06-7RM	per room	\$66.95	\$79.00	\$92.43	\$107.22	\$120.09	\$129.69
SF08-9RM	per room	\$66.95	\$79.00	\$92.43	\$107.22	\$120.09	\$129.69
SF10-15R	per room	\$77.35	\$91.27	\$106.79	\$123.88	\$138.74	\$149.84
SF15+RMS	per room	\$5.43	\$6.41	\$7.50	\$8.70	\$9.74	\$10.52
SF15ROOM	per room	\$5.43	\$6.41	\$7.50	\$8.70	\$9.74	\$10.52
SIRC	over 10,000 sf - per 1,000 sq ft	\$9.60	\$11.33	\$13.25	\$15.37	\$17.22	\$18.60
SIRD	over 13,000 sf - per 1,000 sq ft	\$9.60	\$11.33	\$13.25	\$15.37	\$17.22	\$18.60
STR1	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR1	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR10	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR10	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR2	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR2	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR3	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR3	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR4	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR4	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR5	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR5	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR6	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR6	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR7	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR7	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR8	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR8	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
STR9	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
STR9	Remaining sq ft	\$26.94	\$31.79	\$37.19	\$43.14	\$48.32	\$52.19
SUPD	First 1,000 sq ft	\$130.97	\$154.54	\$180.82	\$209.75	\$234.92	\$253.71
SUPD	Remaining sq ft	\$86.35	\$101.89	\$119.21	\$138.29	\$154.88	\$167.27
THR	First 1,000 sq ft	\$66.01	\$77.89	\$91.13	\$105.71	\$118.40	\$127.87
THR	Remaining sq ft	\$42.42	\$50.06	\$58.57	\$67.94	\$76.09	\$82.17
WRH1	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
WRH1	Remaining sq ft	\$6.67	\$7.87	\$9.21	\$10.68	\$11.96	\$12.92
WRH2	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
WRH2	Remaining sq ft	\$6.67	\$7.87	\$9.21	\$10.68	\$11.96	\$12.92
WRH3	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
WRH3	Remaining sq ft	\$6.67	\$7.87	\$9.21	\$10.68	\$11.96	\$12.92
WRH4	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28
WRH4	Remaining sq ft	\$6.67	\$7.87	\$9.21	\$10.68	\$11.96	\$12.92
WRH5	First 1,000 sq ft	\$60.54	\$71.44	\$83.58	\$96.95	\$108.59	\$117.28

Description	Unit	Current	FY28	FY29	FY30	FY31	FY32
Lot Irrigation	per Water Service Tap	\$94.26	\$111.23	\$130.14	\$150.97	\$169.09	\$182.62
Fire Hydrant Service Charge							
Wharf	per hydrant	\$25.45	\$30.04	\$35.15	\$40.78	\$45.68	\$49.34
Standard	per hydrant	\$62.93	\$74.26	\$86.89	\$100.80	\$112.90	\$121.94
Service Station							
3/4"	per tap to City main	\$65.73	\$77.57	\$90.76	\$105.29	\$117.93	\$127.37
1"	per tap to City main	\$86.35	\$101.90	\$119.23	\$138.31	\$154.91	\$167.31
1 1/2"	per tap to City main	\$141.05	\$166.44	\$194.74	\$225.90	\$253.01	\$273.26
2"	per tap to City main	\$241.15	\$284.56	\$332.94	\$386.22	\$432.57	\$467.18
Minimum Rate	per account	\$60.54	\$71.44	\$83.59	\$96.97	\$108.61	\$117.30
Air Conditioning System							
Monthly Demand Charge	per ton of capacity	\$40.21	\$47.45	\$55.52	\$64.41	\$72.14	\$77.92
Flat rate w/ Conservation Device	per ton of system capacity	\$9.27	\$10.94	\$12.80	\$14.85	\$16.64	\$17.98
Flat rate w/o Water Conservation Device	per ton of system capacity	\$141.24	\$166.67	\$195.01	\$226.22	\$253.37	\$273.64
Evaporative Coolers w/ Conservation Device	per 1000 cu. ft. per minute	\$5.32	\$6.28	\$7.35	\$8.53	\$9.56	\$10.33
Evaporative Coolers w/o Conservation Device	per 1000 cu. ft. per minute	\$14.49	\$17.10	\$20.01	\$23.22	\$26.01	\$28.10
Dining Facility	each 1,000 sq ft	\$70.88	\$83.64	\$97.86	\$113.52	\$127.15	\$137.33
Gymnasium	per shower head	\$32.02	\$37.79	\$44.22	\$51.30	\$57.46	\$62.06
Hydraulic elevator w/ conservation device	per unit	\$50.55	\$59.65	\$69.80	\$80.97	\$90.69	\$97.95
Hydraulic elevator w/o conservation device	per unit	\$281.15	\$331.76	\$388.16	\$450.27	\$504.31	\$544.66

APPENDIX G:

Complete Wastewater Current Flat Rate Table



Unmetered (Flat) Wastewater Rates	FY 2025	Unmetered (Flat) Wastewater Rates	FY 2025	Unmetered (Flat) Wastewater Rates	FY 2025
OFC3	\$16.63	BAK1	\$45.76	STR4	\$17.04
OFC4	\$16.63	BAK2	\$45.76	STR5	\$17.04
OFC5	\$16.63	BAR1	\$49.11	STR6	\$17.04
OFC6	\$16.63	BAR2	\$49.11	STR7	\$17.04
OFC7	\$16.63	BNK1	\$16.63	STR8	\$17.04
OFC8	\$16.63	BNK2	\$16.63	STR9	\$17.04
OFC9	\$16.63	BRB1	\$24.55	SUPD	\$49.11
OFC10	\$16.63	BRB2	\$24.55	THR	\$20.24
REFW	\$3.94	BRB3	\$24.55	WRH1	\$3.94
REFO	\$40.94	BWL	\$21.43	WRH2	\$3.94
RESI1	\$49.11	CHR	\$7.35	WRH3	\$3.94
RESI2	\$49.11	COOLW	\$1.60	WRH4	\$3.94
RESIO1	\$49.11	COOLWO	\$5.51	WRH5	\$3.94
RESIO2	\$49.11	DRG	\$16.11	MKTW	\$20.50
RESIO3	\$49.11	DRY	\$95.14	SF#RMS(01-03)	\$20.74
RESIO4	\$49.11	FIRE	\$14.23	SF#RMS(04-05)	\$26.28
RESIO5	\$49.11	FUR	\$5.29	SF#RMS(06-07)	\$31.65
RESO1	\$49.11	GAR	\$4.33	SF#RMS(08-09)	\$36.56
RESO2	\$49.11	GYM	\$14.23	SF#RMS(10-15)	\$41.95
RESOD1	\$49.11	GYM#SH	\$14.67	SF#RMS(16)	\$2.87
RESOD2	\$49.11	HALL	\$14.23	SF#RMS(17)	\$2.87
SCLC	\$43.42	HTL#SR	\$4.86	SF#RMS(18)	\$2.87
SCLP1	\$43.42	MED1	\$16.63	SF#RMS(19)	\$2.87
SCLP2	\$43.42	MED2	\$16.63		
SCLS	\$43.42	MED3	\$16.63		
SF01-3RM	\$20.74	MED4	\$16.63		
SF04-5RM	\$26.28	MF01-3RM	\$20.74		
SF06-7RM	\$31.65	MF04-5RM	\$26.28		
SF08-9RM	\$36.56	MF06-7RM	\$31.65		
SF10-15R	\$41.95	MF08-9RM	\$36.56		
SF15+RMS	\$2.87	MF10-15R	\$41.95		
SF15ROOM	\$2.87	MF15+RMS	\$2.87		
STR1	\$17.04	MF15ROOM	\$2.87		
STR10	\$17.04	MRT	\$13.52		
STR2	\$17.04	OFC1	\$16.63		
STR3	\$17.04	OFC2	\$16.63		

APPENDIX H:

Detailed Wastewater O&M



Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Wastewater Operating Expenses						
411010 Regular Hours	\$9,353,389	\$9,540,457	\$9,731,266	\$9,925,891	\$10,124,409	\$10,326,897
412010 Overtime	\$298,549	\$304,520	\$310,610	\$316,823	\$323,159	\$329,622
412050 Night Shift	\$10,905	\$11,123	\$11,346	\$11,572	\$11,804	\$12,040
412060 On Call	\$142,924	\$145,782	\$148,698	\$151,672	\$154,706	\$157,800
412070 Out Of Class	\$160,000	\$163,200	\$166,464	\$169,793	\$173,189	\$176,653
413130 Longevity	\$2,900	\$2,958	\$3,017	\$3,078	\$3,139	\$3,202
413150 Insurance Contribution	\$1,546,538	\$1,577,469	\$1,609,018	\$1,641,198	\$1,674,022	\$1,707,503
413170 PERS Retirement	\$891,354	\$909,181	\$927,365	\$945,912	\$964,830	\$984,127
413172 PERS Unfunded Liability	\$1,444,298	\$1,473,184	\$1,502,648	\$1,532,701	\$1,563,355	\$1,594,622
413190 Deferred Compensation No 1	\$91,318	\$93,144	\$95,007	\$96,907	\$98,846	\$100,822
413240 Employee Allowance	\$14,500	\$14,790	\$15,086	\$15,388	\$15,695	\$16,009
413250 Safety Equipment Allowance	\$3,900	\$3,978	\$4,058	\$4,139	\$4,221	\$4,306
413260 Educational Assistance	\$7,800	\$7,956	\$8,115	\$8,277	\$8,443	\$8,612
413280 Automobile Allowance	\$11,000	\$11,220	\$11,444	\$11,673	\$11,907	\$12,145
413290 Equipment and Tool Reimburse	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165	\$2,208
413300 Clothing and Uniforms	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082	\$1,104
413EPERC EPERC	-\$33,381	-\$34,049	-\$34,730	-\$35,424	-\$36,133	-\$36,855
415010 FICA - OASDI	\$579,894	\$591,492	\$603,322	\$615,388	\$627,696	\$640,250
415015 FICA - Medicare	\$135,621	\$138,333	\$141,100	\$143,922	\$146,801	\$149,737
415020 State Unemployment Insurance	\$19,740	\$20,135	\$20,537	\$20,948	\$21,367	\$21,795
415030 Worker's Compensation	\$202,536	\$206,587	\$210,718	\$214,933	\$219,231	\$223,616
418010 Annual OPEB Costs	\$162,722	\$165,976	\$169,296	\$172,682	\$176,136	\$179,658
419050 Budgeted Reimb-Emp Svcs Credit	-\$1,759,114	-\$1,794,296	-\$1,830,182	-\$1,866,786	-\$1,904,122	-\$1,942,204
419060 Budgeted Reimb-Emp Svcs Debit	\$7,651,753	\$7,804,788	\$7,960,884	\$8,120,101	\$8,282,504	\$8,448,154
810050 Base Labor Increase	\$370,568	\$377,979	\$385,539	\$393,250	\$401,115	\$409,137
502020 Other Cost Reimbursement - DR	\$28,714	\$29,575	\$30,463	\$31,377	\$32,318	\$33,287
502050 Budgeted Reimbursement - CR	-\$636,639	-\$655,738	-\$675,410	-\$695,673	-\$716,543	-\$738,039
502060 Budgeted Reimbursement - DR	\$2,271,577	\$2,339,724	\$2,409,916	\$2,482,214	\$2,556,680	\$2,633,380
502070 CIP Labor Reimbursement - CR	-\$488,765	-\$503,428	-\$518,531	-\$534,087	-\$550,109	-\$566,613
502110 CIP Indirect Cost - Credit	-\$670,382	-\$690,493	-\$711,208	-\$732,545	-\$754,521	-\$777,156
502150 Grant Labor Reimbursement	-\$118,678	-\$122,238	-\$125,905	-\$129,683	-\$133,573	-\$137,580
502180 Cost Plan - Debit	\$2,527,102	\$2,602,915	\$2,681,003	\$2,761,433	\$2,844,276	\$2,929,604
503060 General Tax Transfer - Debit	\$4,775,100	\$5,634,618	\$6,536,157	\$7,451,219	\$8,345,365	\$9,179,902
481050 Bad Debt Expense	\$190,000	\$194,750	\$199,619	\$204,609	\$209,724	\$214,968
481150 Memberships, Licenses And Dues	\$11,200	\$11,480	\$11,767	\$12,061	\$12,363	\$12,672
474120 Equipment	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319
474240 New Vehicle Charge	\$178,500	\$183,855	\$189,371	\$195,052	\$200,903	\$206,930
474310 Furniture And Fixture	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
431020 Management Consulting	\$2,800	\$2,884	\$2,971	\$3,060	\$3,151	\$3,246
431030 Banking And Fiscal Agent Servi	\$23,063	\$23,755	\$24,468	\$25,202	\$25,958	\$26,736
432010 Contracted Instructional Servi	\$37,238	\$38,355	\$39,506	\$40,691	\$41,912	\$43,169
433060 Other Professional Services	\$833,751	\$858,764	\$884,526	\$911,062	\$938,394	\$966,546
434090 Other Technical Services	\$120,500	\$124,115	\$127,838	\$131,674	\$135,624	\$139,693
442010 Landscape Maintenance Services	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
442020 Disposal Services	\$121,200	\$124,836	\$128,581	\$132,439	\$136,412	\$140,504
442030 Custodial Services	\$30,364	\$31,275	\$32,213	\$33,180	\$34,175	\$35,200
443010 Repair And Maintenance Service	\$523,000	\$538,690	\$554,851	\$571,496	\$588,641	\$606,300
443030 Radio Equip M&R-Comm Division	\$21,100	\$21,733	\$22,385	\$23,057	\$23,748	\$24,461
443050 Computer Software Maintenance	\$68,061	\$70,103	\$72,206	\$74,372	\$76,603	\$78,901
443060 Equipment Maintenance and Repr	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115
443070 Vehicle Repair and Maintenance	\$1,323,340	\$1,363,040	\$1,403,931	\$1,446,049	\$1,489,431	\$1,534,114
444020 Rental Of Equipment	\$10,500	\$10,815	\$11,139	\$11,474	\$11,818	\$12,172
444030 Rental Of Vehicles	\$16,765	\$17,268	\$17,786	\$18,320	\$18,869	\$19,435

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Wastewater Operating Expenses						
446010 Property Taxes	\$38,489	\$39,644	\$40,833	\$42,058	\$43,320	\$44,619
446020 Fees And Permits	\$443,759	\$457,072	\$470,784	\$484,907	\$499,455	\$514,438
452010 Liability Insurance Premiums	\$1,079,367	\$1,111,748	\$1,145,100	\$1,179,453	\$1,214,837	\$1,251,282
452020 Property Insurance Premiums	\$1,527	\$1,573	\$1,620	\$1,669	\$1,719	\$1,770
452040 Other Insurance Premiums	\$313	\$322	\$332	\$342	\$352	\$363
453010 Telephone	\$100	\$103	\$106	\$109	\$113	\$116
453020 Cellular Telephone	\$66,668	\$68,668	\$70,728	\$72,850	\$75,035	\$77,286
453030 Communication Lines	\$15,894	\$16,371	\$16,862	\$17,368	\$17,889	\$18,426
454010 Personnel Recruitment Advertis	\$1,200	\$1,236	\$1,273	\$1,311	\$1,351	\$1,391
455010 Printing And Binding	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739
456040 Laundry Services	\$52,000	\$53,560	\$55,167	\$56,822	\$58,526	\$60,282
458010 Transportation	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637
458020 Meals	\$3,300	\$3,399	\$3,501	\$3,606	\$3,714	\$3,826
458030 Lodging	\$3,700	\$3,811	\$3,925	\$4,043	\$4,164	\$4,289
458040 Other Travel Expenses	\$2,720	\$2,802	\$2,886	\$2,972	\$3,061	\$3,153
461010 Postage	\$50	\$52	\$53	\$55	\$56	\$58
461020 Office Supplies	\$18,000	\$18,540	\$19,096	\$19,669	\$20,259	\$20,867
461070 Safety Equipment	\$89,500	\$92,185	\$94,951	\$97,799	\$100,733	\$103,755
461080 Chemicals	\$354,000	\$364,620	\$375,559	\$386,825	\$398,430	\$410,383
461160 Small Tools And Equipment	\$388,326	\$399,976	\$411,975	\$424,334	\$437,064	\$450,176
461220 General Supplies	\$402,635	\$414,714	\$427,155	\$439,970	\$453,169	\$466,764
462010 Utilities	\$265,649	\$273,618	\$281,827	\$290,282	\$298,990	\$307,960
462020 Fuel	\$545,756	\$562,129	\$578,993	\$596,362	\$614,253	\$632,681
463030 Food	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
464010 Books And Periodicals	\$500	\$515	\$530	\$546	\$563	\$580
890080 MYOP Funding (See CIP Worksheet)	\$3,236,956	\$0	\$0	\$0	\$0	\$0
Two Serviceworkers with Two Vehicles/Dump	\$0	\$0	\$0	\$649,000	\$812,598	\$836,976
Wastewater Collections Repair Responsibility E	\$0	\$0	\$0	\$0	\$149,381	\$153,863
Purchasing Support - Administrative Technician	\$0	\$0	\$116,938	\$120,446	\$124,059	\$127,781
Wastewater CIP - Associate Engineer FTE Need	\$0	\$0	\$0	\$146,884	\$151,291	\$155,829
Root Abatement- Metal inserts for pipes with a r	\$0	\$0	\$0	\$0	\$70,800	\$72,600
Growth in Beacon AMA software maintenance/	\$0	\$120,000	\$0	\$0	\$10,000	\$0
Root Abatement- Contracted Service - Root Foa	\$0	\$0	\$0	\$287,500	\$295,000	\$302,500
Software for pipe and manhole condition assess	\$0	\$0	\$200,000	\$51,500	\$53,045	\$54,636
Sewer System back-up parts	\$0	\$0	\$0	\$172,500	\$177,000	\$181,500
Root Abatement- 3 New Vehicles (VACCONS)	\$0	\$0	\$0	\$960,000	\$980,000	\$990,000
GIS Licenses and Subscriptions, and growth of I	\$0	\$19,000	\$0	\$0	\$25,000	\$0
IT Networking Infrastructure for DOU	\$0	\$41,400	\$0	\$0	\$0	\$0
Critical Spare Parts for Sewer Sump Station Rep	\$0	\$25,000	\$150,000	\$75,000	\$50,000	\$51,500
Emergency Bypass Equipment for Sump Station	\$0	\$0	\$0	\$27,000	\$28,000	\$29,000
Drone hardware for WW inspections	\$0	\$0	\$0	\$166,500	\$0	\$0
Drone software for WW inspections, maintenanc	\$0	\$0	\$0	\$0	\$57,023	\$56,275
Heavy Gang Staff & Equipment for wet well cle	\$0	\$0	\$0	\$0	\$725,622	\$747,390
Skid Steer with trailer For Wastewater Collectio	\$0	\$0	\$0	\$300,000	\$0	\$0
Regulatory Reporting - Control 12 Staffing - Sr.	\$0	\$0	\$0	\$0	\$25,000	\$0
Arc Flash Hazard Analysis	\$0	\$0	\$0	\$0	\$51,500	\$53,045
Additional \$\$ for fleet replacement (Wastewater	\$0	\$919,427	\$2,456,357	\$1,680,118	\$1,730,522	\$1,782,437
Combined Master Plan Program	\$0	\$0	\$0	\$54,000	\$363,000	\$372,000
Wastewater Planning Program	\$0	\$0	\$200,000	\$0	\$278,300	\$285,200
Energy Efficiency Program	\$0	\$0	\$50,000	\$0	\$51,150	\$53,045
Asset Management Program (Wastewater)	\$0	-\$300,000	\$0	\$0	\$337,653	\$347,783
FOG Outreach (I14110108)	\$0	\$0	\$0	\$80,000	\$82,000	\$84,000
Flow Monitoring/Hydrology Program	\$0	\$0	\$0	\$34,080	\$188,760	\$193,440
SSMP Eng/Regulatory Support	\$0	\$0	\$0	\$13,000	\$73,000	\$75,000
CSS Regulatory Compliance	\$0	\$0	\$0	\$0	\$339,250	\$349,000
Sewer System Management Plan	\$0	\$0	\$0	\$150,000	\$129,470	\$132,680
Combined System Operations	\$0	\$0	\$0	\$250,000	\$173,600	\$177,800
Condition Assessment Program (Wastewater)	\$0	-\$300,000	\$0	\$76,000	\$562,755	\$579,638
Electric Vehicle purchase and infrastructure (W)	\$0	\$2,373,423	\$2,397,995	\$2,367,890	\$2,987,868	\$3,585,441
Wastewater FTE Needs (One-Time Costs)	\$0	\$1,304	\$4,661	\$1,291	\$1,934	\$588
Wastewater FTE Needs (Recurring)	\$0	\$314,501	\$1,397,836	\$1,668,511	\$2,134,722	\$2,276,399
Additional Operating from Different Divisions	\$0	\$2,521,547	\$2,941,031	\$2,070,543	\$2,974,220	\$2,423,303
Total O&M	\$39,639,034	\$43,731,874	\$49,565,057	\$52,737,692	\$59,212,884	\$61,192,961

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Sewer System Management Plan	\$0	\$0	\$0	\$150,000	\$129,470	\$132,680
Combined System Operations	\$0	\$0	\$0	\$250,000	\$173,600	\$177,800
Condition Assessment Program (Wastewater)	\$0	-\$300,000	\$0	\$76,000	\$562,755	\$579,638
Electric Vehicle purchase and infrastructure (W\	\$0	\$2,373,423	\$2,397,995	\$2,367,890	\$2,987,868	\$3,585,441
Wastewater FTE Needs (One-Time Costs)	\$0	\$1,304	\$4,661	\$1,291	\$1,934	\$588
Wastewater FTE Needs (Recurring)	\$0	\$314,501	\$1,397,836	\$1,668,511	\$2,134,722	\$2,276,399
Additional Operating from Different Divisions	\$0	\$2,521,547	\$2,941,031	\$2,070,543	\$2,974,220	\$2,423,303
Total O&M	\$39,639,034	\$43,015,609	\$48,094,804	\$50,504,354	\$56,241,936	\$57,548,709

APPENDIX I:

Detailed Wastewater CIP



Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
BASE CIP CONTINGENCY - WASTEWATER	\$100,000	\$100,000	\$100,000	\$100,125	\$0	\$0
Unplanned Sewer Repairs Program	\$0	\$400,000	\$400,000	\$0	\$0	\$0
Wastewater Flow Meter Prog	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater Sump Rehab/Rep Pro	\$6,000,000	\$3,200,000	\$200,000	\$0	\$0	\$0
Facility Elec Rehab Program	\$0	\$580,000	\$1,000,000	\$700,000	\$0	\$0
Generator Improvement Program	\$0	\$0	\$400,000	\$0	\$0	\$0
Separated Pipe Rehab/ Repl Program	\$0	\$0	\$500,000	\$500,000	\$0	\$0
Combined Collection System R&R Program	\$5,500,000	\$0	\$500,000	\$500,000	\$0	\$0
CSS Sump/Treatment Facilities	\$1,500,000	\$2,150,000	\$1,200,000	\$134,500	\$0	\$0
Utility Energy Efficiency Program	\$200,000	\$100,000	\$100,000	\$100,000	\$0	\$0
Information Technology - SCADA Program	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0
Security & Emerg Preparation Program	\$230,000	\$215,000	\$265,000	\$455,000	\$0	\$0
DOU Facilities Impr/Rehab Program	\$75,000	\$200,000	\$75,000	\$100,000	\$0	\$0
DOU IT Program	\$215,697	\$47,440	\$517,500	\$310,375	\$0	\$0
Adjustment	(\$3,400,000)	\$1,800,000	\$1,800,000	\$0	\$0	\$0
30 Year CIP						
Pioneer Roof and Rehabilitation Project (Replacement of Facility to be assessed)	\$0	\$0	\$0	\$0	\$0	\$25,000,000
Pioneer Wash Water Intake Pipe Rehab (aging out and may need to happen soon) - 42-inch pipe	\$0	\$0	\$0	\$0	\$0	\$500,000
Pioneer Wash Water System (network of piping, motorized valves, expansion joints and washdown nozzles on the roof)	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Pioneer Wash Water System - Versa-Valve Upgrade/Replacement (Phil) Need number, life cycle, and replacement cost	\$0	\$0	\$0	\$0	\$0	\$200,000
Pioneer Wash Water System - Valve 9301 Replacement (Limittorque) - Check with Barry	\$0	\$0	\$0	\$0	\$0	\$150,000
Pioneer Wash Water System - Water Cannon(Phil)	\$0	\$0	\$0	\$0	\$0	\$300,000
Pioneer Vacuum Release and Pressure Relief Valve Replacement	\$0	\$0	\$0	\$0	\$0	\$400,000
Pioneer Office Roof Replacement (Check with Deanne if this should be in Facilities Parent)	\$0	\$0	\$0	\$0	\$0	\$300,000
Sump 2/2A Door Replacement - S2A is priority and both should be done soon	\$0	\$0	\$0	\$0	\$0	\$30,000
Sump 4 Rehabilitation Project (Electrical Upgrades needed (date installed 1975. Is this Drainage responsibility?)	\$0	\$0	\$0	\$0	\$0	\$1,150,000
6021 Contribution	\$0	\$0	\$0	\$0	\$0	(\$1,150,000)
Base CIP Contingency - Wastewater	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Unplanned Critical and High Priority R&R - Driven by PW/Development/Others	\$0	\$0	\$0	\$0	\$0	\$1,000,000
6021 Contribution	\$0	\$0	\$0	\$0	\$0	(\$200,000)
Wastewater Sanitary Sump Flowmeters Phase III	\$0	\$0	\$0	\$0	\$0	\$450,000
Sump 2 to CWTP - 84-inch (procurement + construction)	\$0	\$0	\$0	\$0	\$0	\$250,000
Sump 2 (Stage 1&2)	\$0	\$0	\$0	\$0	\$0	\$300,000
Sump 1 Effluent (Adding to Phase II)	\$0	\$0	\$0	\$0	\$0	\$200,000
Pump Station Plumbing R&R up to Force Main (S131 highest priority)	\$0	\$0	\$0	\$0	\$0	\$200,000
SS Sump Station Washdown Water Upgrade	\$0	\$0	\$0	\$0	\$0	\$75,000
Pump Station Building Rehab - Paint and Coatings	\$0	\$0	\$0	\$0	\$0	\$100,000
Sump 36, 45, 48 and 57 Building Rehabilitation (is this more than paint? Discuss with O&M)	\$0	\$0	\$0	\$0	\$0	\$200,000
Sump 49 Slide Gate, Hatch Corrosion, and Concrete Improvements (at same time as flow meter install)	\$0	\$0	\$0	\$0	\$0	\$300,000
Rehab Sump 36-Demo Sump 122	\$0	\$0	\$0	\$0	\$0	\$4,400,000
Sump 145 Dry Well Conversion to Wet Well	\$0	\$0	\$0	\$0	\$0	\$4,000,000
S-124 (Date Electrical Installed 1971 - second priority with 123 & 125)	\$0	\$0	\$0	\$0	\$0	\$460,000
S-133 (Date Electrical Installed 1976)	\$0	\$0	\$0	\$0	\$0	\$680,000
Annual Generator Improvement Program	\$0	\$0	\$0	\$0	\$0	\$200,000
SS Annual Pipe and Manhole Priority 2 (High) R&R - 10-Yr	\$0	\$0	\$0	\$0	\$0	\$200,000
SS Annual Pipe and Manhole Priority 3 (Best Practice) R&R (IAP costing reduced each year for Root Abatement and I	\$0	\$0	\$0	\$0	\$0	\$800,000
SS Root Abatement Pipe Replacement Program	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Pocket Area I&I Improvements (GW and RDII)	\$0	\$0	\$0	\$0	\$0	\$1,500,000
Passthrough Manhole Removal (Sewer mains passing through Drainage MHs)	\$0	\$0	\$0	\$0	\$0	\$75,000
Force Main R&R	\$0	\$0	\$0	\$0	\$0	\$600,000
G304/G305 Capacity Improvements (Diversion) First 5 years of rate increase FY28-FY32	\$0	\$0	\$0	\$0	\$0	\$2,400,000
Basin 45 Capacity Improvements First 10 years of rate increase FY28-FY37	\$0	\$0	\$0	\$0	\$0	\$1,801,000
6002 Contribution - Basin 45 Capacity Improvements	\$0	\$0	\$0	\$0	\$0	(\$301,000)
Basin 106 Capacity Improvements First 10 years of rate increase FY28-FY37	\$0	\$0	\$0	\$0	\$0	\$1,038,000
6002 Contribution - Basin 106 Capacity Improvements	\$0	\$0	\$0	\$0	\$0	(\$238,000)
CSS Annual Pipe and Manhole Priority 1 (Critical) R&R	\$0	\$0	\$0	\$0	\$0	\$32,822,095
CSS Annual Pipe and Manhole Priority 3 (Best Practice) R&R	\$0	\$0	\$0	\$0	\$0	\$365,000
CSS Root Abatement Pipe Replacement Program (IAP costing in Priority 2&3) reduced each year for Root Abatement	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Basin 32 Existing System Capacity Improvements	\$0	\$0	\$0	\$0	\$0	\$8,500,000
Basin 48 Existing System Capacity Improvements	\$0	\$0	\$0	\$0	\$0	\$600,000
6021 Contribution	\$0	\$0	\$0	\$0	\$0	(\$3,800,000)
CSS Treatment Facility Chemical Tank Replacement	\$0	\$0	\$0	\$0	\$0	\$100,000
6021 Contribution	\$0	\$0	\$0	\$0	\$0	(\$50,000)
CSS Sump/Treatment Facility Motor Management Relay Replacements (equipment only)	\$0	\$0	\$0	\$0	\$0	\$20,000
CWTP Dewatering Station Upgrade	\$0	\$0	\$0	\$0	\$0	\$600,000
CWTP MOV Life Cycle Replacement Program - Replacement Cycle of 15 Years	\$0	\$0	\$0	\$0	\$0	\$300,000
CWTP Paint Maintenance	\$0	\$0	\$0	\$0	\$0	\$400,000
CWTP Facility O&M Building for office, Control 12, shop expansion	\$0	\$0	\$0	\$0	\$0	\$300,000
CWTP Chain and Flight Repair	\$0	\$0	\$0	\$0	\$0	\$100,000
6021 Contribution	\$0	\$0	\$0	\$0	\$0	(\$50,000)
Annual Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$400,000
SCADA Fiber Optics Upgrades & Improvements and New Communication Towers	\$0	\$0	\$0	\$0	\$0	\$160,000
Instrumentation - Analyzers/Level Sensors/Pressure Transmitter...	\$0	\$0	\$0	\$0	\$0	\$30,000
SCADA Networking for WW - Cyber Security	\$0	\$0	\$0	\$0	\$0	\$200,000
Wastewater Sump PLC - SS Only	\$0	\$0	\$0	\$0	\$0	\$50,000
CSS Treatment/Pumping Facility PLC (CWTP/Pioneer/Sump2/Sump2A/Sump @ Power Bldg/ Sump 1A)	\$0	\$0	\$0	\$0	\$0	\$150,000
Video Surveillance - Pioneer Reservoir	\$0	\$0	\$0	\$0	\$0	\$50,000
Physical and Perimeter Security - Sump 2	\$0	\$0	\$0	\$0	\$0	\$35,000
Facility Access Control - Sump 2	\$0	\$0	\$0	\$0	\$0	\$50,000
Facility Access Control - Pioneer Reservoir	\$0	\$0	\$0	\$0	\$0	\$30,000
Sump 2/2A Generator Building (HVAC for Electrical Area) - cost share (WAG of \$840k & may need roof work)	\$0	\$0	\$0	\$0	\$0	\$840,000
Others Cost Share (SacSewer 25%, Water 11%, Drainage 32%...need to verify)	\$0	\$0	\$0	\$0	\$0	(\$571,200)
Facilities R&R Priority 1 & 2 (Critical) - unfunded total critical projects from 5-year in FY30	\$0	\$0	\$0	\$0	\$0	\$520,000
Aerial photo collection and asset gathering every 2 years	\$0	\$0	\$0	\$0	\$0	\$300,000
Data Management and Data Quality	\$0	\$0	\$0	\$0	\$0	\$44,000
Document Management Strategy	\$0	\$0	\$0	\$0	\$0	\$400,000
Review Inventory Management System need	\$0	\$0	\$0	\$0	\$0	\$80,000

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
New CIP						
DOU cost sharing in ECAPS upgrade/migration to cloud	\$0	\$0	\$278,486	\$286,841	\$35,454	\$0
Cost growth for computer equipment for all DOU - additional Annual replacement cost of computers, monitors, access	\$0	\$2,055	\$2,116	\$2,180	\$22,454	\$0
Growth in software maintenance - increases in VoIP, Calnet, wireless, Microsf, Adobe, VMs, servers, storage, Trimble	\$0	\$3,082	\$2,116	\$2,180	\$22,454	\$0
Growth of VM, Servers, Storage for 1351 - growth of VM, servers, storages for 1351	\$0	\$2,055	\$2,116	\$2,180	\$35,454	\$0
Shared Radio Tower maintenance - Alahambra, City College, Med Center Water and Meadowview Radio Towers	\$0	\$0	\$33,418	\$34,421	\$35,454	\$0
Programmable Logic Controller (PLC) - CSS Treatment/Pumping Facility (CWTP/Pioneer/Sump2/Sump2A/Sump 2	\$0	\$0	\$0	\$101,542	\$107,247	\$0
Programmable Logic Controller (PLC) - SS Sumps	\$0	\$0	\$0	\$33,847	\$35,749	\$37,734
S-133 (Date Electrical Installed 1976)	\$0	\$0	\$0	\$0	\$972,372	\$0
S-124 (Date Electrical Installed 1971 - second priority with 123 & 125)	\$0	\$0	\$0	\$0	\$808,813	\$0
S-125 (Date Electrical Installed 1971 - second priority with 124 & 123)	\$0	\$0	\$0	\$0	\$815,431	\$0
SCADA Networking for WW - Cyber Security	\$0	\$27,038	\$55,697	\$135,389	\$142,996	\$0
SCADA Fiber Optics Upgrades & Improvements and New Communication Towers	\$0	\$0	\$0	\$0	\$141,814	\$120,750
Instrumentation - Analyzers/Level Sensors/Pressure Transmitter...	\$0	\$0	\$0	\$40,617	\$0	\$0
Unplanned Critical and High Priority R&R - Driven by PW/Development/Other	\$0	\$0	\$0	\$744,639	\$786,477	\$830,156
Pioneer Office Roof Replacement	\$0	\$0	\$0	\$0	\$0	\$452,812
Pioneer Versa-Valve Upgrade/Replacement	\$0	\$0	\$0	\$270,778	\$0	\$0
Pioneer 120" Effluent to River - Continued Rehab for remaining section of the asset	\$0	\$0	\$0	\$0	\$1,072,469	\$0
Pioneer Vacuum Release and Pressure Relief Valve Replacement	\$0	\$0	\$0	\$0	\$0	\$883,715
Annual Generator Improvement Program	\$0	\$0	\$0	\$0	\$142,996	\$150,937
Pioneer Wash Water Intake Pipe Rehab (aging out and may need to happen soon) - 42-inch pipe	\$0	\$0	\$0	\$0	\$0	\$845,250
Pioneer Wash Water System	\$0	\$0	\$0	\$0	\$886,338	\$912,928
Pioneer Valve 9301 (Surface washdown) Replacement	\$0	\$0	\$0	\$203,083	\$0	\$0
Annual Energy Efficiency	\$0	\$0	\$0	\$0	\$285,992	\$301,875
Pioneer Water Cannon	\$0	\$0	\$0	\$406,167	\$0	\$0
CSS Root Abatement Pipe Replacement Program	\$0	\$0	\$0	\$0	\$714,979	\$754,687
CSS Sump/Treatment Facility Motor Control Relay Replacement	\$0	\$0	\$194,940	\$0	\$224,539	\$0
Growth in CCB system and tools annual maintenance	\$0	\$9,734	\$16,709	\$17,210	\$35,454	\$0
CWTP MOV Life Cycle Replacement Program - Replacement Cycle of 15 Years	\$0	\$0	\$0	\$0	\$428,988	\$0
CWTP Chain and Flight Repair	\$0	\$0	\$0	\$0	\$35,749	\$37,734
Sump 2 to CWTP - 84-inch (procurement + construction)	\$0	\$0	\$192,156	\$0	\$0	\$0
Sump 2 (Stage 1&2)	\$0	\$0	\$0	\$750,376	\$0	\$0
Sump 1 Effluent	\$0	\$0	\$256,207	\$0	\$0	\$0
Wastewater Sanitary Sump Flowmeters Phase III	\$0	\$0	\$0	\$0	\$0	\$626,877
Force Main R&R	\$0	\$0	\$0	\$0	\$214,494	\$226,406
Base CIP Contingency - Wastewater	\$0	\$0	\$0	\$0	\$236,357	\$243,448
G304/G305 Capacity Improvements (Divisions)	\$0	\$0	\$0	\$688,418	\$0	\$1,825,857
CSS Annual Pipe and Manhole Priority 1 (Critical) R&R	\$0	\$0	\$445,578	\$573,682	\$1,181,784	\$2,434,476
CSS Treatment Facility Chemical Tank Replacements -	\$0	\$0	\$0	\$86,052	\$35,749	\$75,469
CWTP Dewatering Station Upgrade	\$0	\$0	\$0	\$406,167	\$428,988	\$0
Building 20 Building improvements	\$0	\$0	\$0	\$0	\$0	\$681,653
Facilities Improvements and Rehabilitation - Logistics CIP Wastewater Funding	\$0	\$0	\$473,427	\$608,619	\$645,684	\$685,005
SS Root Abatement Program - Pipe Replacement	\$0	\$0	\$0	\$0	\$590,892	\$0
CWTP Paint Maintenance	\$0	\$0	\$0	\$0	\$285,992	\$0
SS Pump Station Building Rehab - Paint and coatings	\$0	\$0	\$0	\$0	\$808,813	\$0
Pocket Area I&I Improvements	\$0	\$0	\$0	\$1,147,363	\$709,071	\$452,812
More/better space for NACY staff	\$0	\$0	\$0	\$0	\$0	\$791,205
Radio replacements	\$0	\$10,815	\$11,139	\$0	\$354,535	\$365,171
Fencing	\$0	\$0	\$0	\$57,368	\$0	\$60,862
Lighting	\$0	\$0	\$0	\$34,421	\$35,454	\$36,517
Cameras	\$0	\$27,038	\$27,849	\$0	\$59,089	\$60,862
Cityworks major upgrade - est. every 5 years	\$0	\$82,194	\$0	\$0	\$22,454	\$70,083
CWTP Facility O&M Building for office, Control 12, shop expansion	\$0	\$0	\$0	\$0	\$1,779,767	\$0
Total CIP	\$10,520,697	\$9,056,449	\$9,149,456	\$9,633,539	\$15,178,794	\$108,310,179

APPENDIX J:

Wastewater EDU Calculation



Flat Rate Customer Type	Current Rate	EDU Ratio	FY 2028 EDUs
BAK1	\$45.76	2.21	6.67
BAK2	\$45.76	2.21	0.00
BAR1	\$49.11	2.37	11.93
BAR2	\$49.11	2.37	2.39
BNK1	\$16.63	0.80	4.85
BNK2	\$16.63	0.80	0.00
BRB1	\$24.55	1.18	5.97
BRB2	\$24.55	1.18	2.39
BRB3	\$24.55	1.18	1.19
BWL	\$21.43	1.03	0.00
CHR	\$7.35	0.35	27.51
COOLW	\$1.60	0.08	0.00
COOLWO	\$5.51	0.27	0.00
DRG	\$16.11	0.78	0.00
DRY	\$95.14	4.59	4.62
FIRE	\$14.23	0.69	0.00
FUR	\$5.29	0.26	0.00
GAR	\$4.33	0.21	25.25
GYM	\$14.23	0.69	5.53
GYM#SH	\$14.67	0.71	14.26
HALL	\$14.23	0.69	40.81
HTL#SR	\$4.86	0.23	175.98
MED1	\$16.63	0.80	19.40
MED2	\$16.63	0.80	0.81
MED3	\$16.63	0.80	1.62
MED4	\$16.63	0.80	0.00
MF01-3RM	\$20.74	1.00	13,727.27
MF04-5RM	\$26.28	1.27	23,730.66
MF06-7RM	\$31.65	1.53	3,525.74
MF08-9RM	\$36.56	1.76	129.72
MF10-15R	\$41.95	2.02	53.01
MF15+RMS	\$2.87	3.16	0.00
MF15ROOM	\$2.87	3.16	0.00
MRT	\$13.52	0.65	0.00
OFC1	\$16.63	0.80	195.60
OFC2	\$16.63	0.80	10.51
OFC3	\$16.63	0.80	6.47
OFC4	\$16.63	0.80	4.85
OFC5	\$16.63	0.80	4.85
OFC6	\$16.63	0.80	4.85
OFC7	\$16.63	0.80	0.00
OFC8	\$16.63	0.80	0.00
OFC9	\$16.63	0.80	0.00
OFC10	\$16.63	0.80	0.00
REFW	\$3.94	0.19	0.00
REFO	\$40.94	1.97	0.00
RESI1	\$49.11	2.37	4.77
RESI2	\$49.11	2.37	0.00

Flat Rate Customer Type	Current Rate	EDU Ratio	FY 2028 EDUs
RESIO1	\$49.11	2.37	95.48
RESIO2	\$49.11	2.37	38.19
RESIO3	\$49.11	2.37	31.03
RESIO4	\$49.11	2.37	0.00
RESIO5	\$49.11	2.37	0.00
RESO1	\$49.11	2.37	9.55
RESO2	\$49.11	2.37	4.77
RESOD1	\$49.11	2.37	9.55
RESOD2	\$49.11	2.37	2.39
SCLC	\$43.42	2.09	2.11
SCLP1	\$43.42	2.09	4.22
SCLP2	\$43.42	2.09	2.11
SCLS	\$43.42	2.09	6.33
SF01-3RM	\$20.74	1.00	332.65
SF04-5RM	\$26.28	1.27	989.90
SF06-7RM	\$31.65	1.53	481.48
SF08-9RM	\$36.56	1.76	62.19
SF10-15R	\$41.95	2.02	12.23
SF15+RMS	\$2.87	3.16	3.19
SF15ROOM	\$2.87	3.16	3.19
STR1	\$17.04	0.82	65.43
STR10	\$17.04	0.82	0.00
STR2	\$17.04	0.82	6.63
STR3	\$17.04	0.82	1.66
STR4	\$17.04	0.82	0.00
STR5	\$17.04	0.82	0.00
STR6	\$17.04	0.82	0.00
STR7	\$17.04	0.82	0.00
STR8	\$17.04	0.82	0.00
STR9	\$17.04	0.82	0.00
SUPD	\$49.11	2.37	21.48
THR	\$20.24	0.98	0.00
WRH1	\$3.94	0.19	104.36
WRH2	\$3.94	0.19	9.77
WRH3	\$3.94	0.19	10.92
WRH4	\$3.94	0.19	0.77
WRH5	\$3.94	0.19	0.19
MKTW	\$20.50	0.99	2.99
SF#RMS(01-03)	\$20.74	1.00	527.20
SF#RMS(04-05)	\$26.28	1.27	29,203.82
SF#RMS(06-07)	\$31.65	1.53	54,899.73
SF#RMS(08-09)	\$36.56	1.76	15,420.13
SF#RMS(10-15)	\$41.95	2.02	3,655.73
SF#RMS(16)	\$2.87	3.16	3.19
SF#RMS(17)	\$2.87	3.16	9.56
SF#RMS(18)	\$2.87	3.16	3.19
SF#RMS(19)	\$2.87	3.16	3.19

APPENDIX K:

Complete Wastewater Proposed Non-Residential Flat Rate Table



Flat Rates	Current	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
BAK1	\$45.76	\$47.72	\$55.36	\$63.11	\$70.68	\$77.75
BAK2	\$45.76	\$47.72	\$55.36	\$63.11	\$70.68	\$77.75
BAR1	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
BAR2	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
BNK1	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
BNK2	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
BRB1	\$24.55	\$25.60	\$29.70	\$33.86	\$37.92	\$41.71
BRB2	\$24.55	\$25.60	\$29.70	\$33.86	\$37.92	\$41.71
BRB3	\$24.55	\$25.60	\$29.70	\$33.86	\$37.92	\$41.71
BWL	\$21.43	\$22.35	\$25.93	\$29.56	\$33.11	\$36.42
CHR	\$7.35	\$7.66	\$8.89	\$10.13	\$11.35	\$12.49
COOLW	\$1.60	\$1.67	\$1.94	\$2.21	\$2.48	\$2.73
COOLWO	\$5.51	\$5.75	\$6.67	\$7.60	\$8.51	\$9.36
DRG	\$16.11	\$16.80	\$19.49	\$22.22	\$24.89	\$27.38
DRY	\$95.14	\$99.21	\$115.08	\$131.19	\$146.93	\$161.62
FIRE	\$14.23	\$14.84	\$17.21	\$19.62	\$21.97	\$24.17
FUR	\$5.29	\$5.52	\$6.40	\$7.30	\$8.18	\$9.00
GAR	\$4.33	\$4.52	\$5.24	\$5.97	\$6.69	\$7.36
GYM	\$14.23	\$14.84	\$17.21	\$19.62	\$21.97	\$24.17
GYM#SH	\$14.67	\$15.30	\$17.75	\$20.24	\$22.67	\$24.94
HALL	\$14.23	\$14.84	\$17.21	\$19.62	\$21.97	\$24.17
HTL#SR	\$4.86	\$5.07	\$5.88	\$6.70	\$7.50	\$8.25
MED1	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
MED2	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
MED3	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
MED4	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
MRT	\$13.52	\$14.10	\$16.36	\$18.65	\$20.89	\$22.98
OFC1	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC2	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC3	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC4	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC5	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC6	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC7	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC8	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC9	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
OFC10	\$16.63	\$17.34	\$20.11	\$22.93	\$25.68	\$28.25
REFW	\$3.94	\$4.11	\$4.77	\$5.44	\$6.09	\$6.70
REFO	\$40.94	\$42.69	\$49.52	\$56.45	\$63.22	\$69.54
RESI1	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESI2	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESIO1	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESIO2	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESIO3	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESIO4	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESIO5	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44

Flat Rates	Current	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
RESO1	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESO2	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESOD1	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
RESOD2	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
SCLC	\$43.42	\$45.28	\$52.52	\$59.87	\$67.05	\$73.76
SCLP1	\$43.42	\$45.28	\$52.52	\$59.87	\$67.05	\$73.76
SCLP2	\$43.42	\$45.28	\$52.52	\$59.87	\$67.05	\$73.76
SCLS	\$43.42	\$45.28	\$52.52	\$59.87	\$67.05	\$73.76
STR1	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR10	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR2	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR3	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR4	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR5	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR6	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR7	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR8	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
STR9	\$17.04	\$17.77	\$20.61	\$23.50	\$26.32	\$28.95
SUPD	\$49.11	\$51.21	\$59.40	\$67.72	\$75.85	\$83.44
THR	\$20.24	\$21.11	\$24.49	\$27.92	\$31.27	\$34.40
WRH1	\$3.94	\$4.11	\$4.77	\$5.44	\$6.09	\$6.70
WRH2	\$3.94	\$4.11	\$4.77	\$5.44	\$6.09	\$6.70
WRH3	\$3.94	\$4.11	\$4.77	\$5.44	\$6.09	\$6.70
WRH4	\$3.94	\$4.11	\$4.77	\$5.44	\$6.09	\$6.70
WRH5	\$3.94	\$4.11	\$4.77	\$5.44	\$6.09	\$6.70
MKTW	\$20.50	\$21.38	\$24.80	\$28.27	\$31.66	\$34.83
Service Station/Used Car Lot						
3/4"	\$25.83	\$26.94	\$31.26	\$35.64	\$39.92	\$43.92
1"	\$33.64	\$35.08	\$40.70	\$46.40	\$51.97	\$57.17
1 1/2"	\$55.28	\$57.65	\$66.88	\$76.25	\$85.40	\$93.94
2"	\$95.14	\$99.22	\$115.10	\$131.22	\$146.97	\$161.67
Rest or Convalescent Home	\$7.86	\$8.20	\$9.52	\$10.86	\$12.17	\$13.39
Minimum Rate	\$25.65	\$26.75	\$31.03	\$35.38	\$39.63	\$43.60
Dining Facility	\$31.79	\$33.16	\$38.47	\$43.86	\$49.13	\$54.05
Hydraulically operated elevator	\$126.05	\$131.45	\$152.49	\$173.84	\$194.71	\$214.19
with water conservation device	\$22.03	\$22.98	\$26.66	\$30.40	\$34.05	\$37.46
Swimming Pool						
Under 300 ccf fill & draw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
over 300 ccf fill & draw	\$5.30	\$5.53	\$6.41	\$7.31	\$8.19	\$9.01
under 300 ccf filtered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
over 300 ccf filtered	\$1.37	\$1.43	\$1.66	\$1.89	\$2.12	\$2.33

APPENDIX L:

20-Year Water Proposed Financial Plan Tables



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Pro Forma	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Water Operating Fund Beginning Balance	\$77,054,000	\$65,828,231	\$55,930,532	\$57,513,016	\$73,091,831	\$111,131,878	\$145,366,093	\$180,724,320	\$216,130,138	\$257,003,615
Total Debt Service	\$35,709,843	\$35,702,006	\$36,258,817	\$35,731,927	\$35,722,299	\$60,800,448	\$63,730,444	\$65,974,520	\$80,397,916	\$84,483,897
Net Cash Balance	(\$11,225,769)	(\$6,897,699)	\$7,582,484	\$25,578,815	\$48,040,048	\$34,234,215	\$35,358,227	\$35,405,818	\$40,873,477	\$49,215,594
Ending Balance Subtotal	\$65,828,231	\$58,930,532	\$63,513,016	\$83,091,831	\$121,131,878	\$145,366,093	\$180,724,320	\$216,130,138	\$257,003,615	\$306,219,209
Transfer to Capital Fund	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Operating Fund Ending Cash Balances With Reserves	\$65,828,231	\$55,930,532	\$57,513,016	\$73,091,831	\$111,131,878	\$145,366,093	\$180,724,320	\$216,130,138	\$257,003,615	\$306,219,209
Operating Reserve Target	\$27,772,526	\$30,155,951	\$32,722,071	\$34,023,986	\$34,562,433	\$35,551,239	\$36,377,989	\$37,225,109	\$38,093,133	\$38,982,608
Capital Fund Beginning Balance	\$29,138,000	\$29,138,000	\$32,138,000	\$38,138,000	\$48,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000
Source of Funds										
Transfer from Operating	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Source of Funds	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Cash Balance	\$0	\$3,000,000	\$6,000,000	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Capital Fund Ending Cash Balance With Reserves	\$29,138,000	\$32,138,000	\$38,138,000	\$48,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000
Minimum Capital Reserve	\$19,316,000	\$25,908,000	\$25,501,000	\$25,371,000	\$24,870,625	\$27,985,747	\$40,293,203	\$50,971,028	\$44,871,229	\$47,280,228
Operating and Capital Ending Balances with Reserves	\$94,966,231	\$88,068,532	\$95,651,016	\$121,229,831	\$169,269,878	\$203,504,093	\$238,862,320	\$274,268,138	\$315,141,615	\$364,357,209
Target Capital Reserve	\$129,636,372	\$144,021,574	\$169,491,602	\$188,991,831	\$211,401,435	\$223,101,309	\$235,391,494	\$231,595,349	\$283,274,129	\$287,646,441

Pro Forma	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047
Water Operating Fund Beginning Balance	\$306,219,209	\$363,712,166	\$405,685,073	\$450,196,543	\$442,374,357	\$475,866,955	\$495,630,427	\$518,190,730	\$529,823,108	\$570,791,838	\$592,866,277
Total Debt Service	\$81,165,061	\$81,118,440	\$81,062,312	\$81,015,254	\$80,961,248	\$80,909,726	\$72,670,787	\$58,943,705	\$58,944,987	\$58,943,524	\$58,943,924
Net Cash Balance	\$57,492,957	\$41,972,906	\$44,511,471	(\$7,822,187)	\$33,492,598	\$19,763,472	\$22,560,303	\$11,632,378	\$40,968,730	\$22,074,439	\$31,504,728
Ending Balance Subtotal	\$363,712,166	\$405,685,073	\$450,196,543	\$442,374,357	\$475,866,955	\$495,630,427	\$518,190,730	\$529,823,108	\$570,791,838	\$592,866,277	\$624,371,005
Transfer to Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Fund Ending Cash Balances With Reserves	\$363,712,166	\$405,685,073	\$450,196,543	\$442,374,357	\$475,866,955	\$495,630,427	\$518,190,730	\$529,823,108	\$570,791,838	\$592,866,277	\$624,371,005
Operating Reserve Target	\$39,894,095	\$40,828,174	\$41,785,440	\$42,766,502	\$43,771,990	\$44,802,549	\$45,858,843	\$46,941,555	\$48,051,387	\$49,189,060	\$50,355,317
Capital Fund Beginning Balance	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000
Source of Funds											
Transfer from Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Source of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund Ending Cash Balance With Reserves	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000	\$58,138,000
Minimum Capital Reserve	\$39,685,621	\$52,583,387	\$47,174,883	\$96,550,009	\$51,652,540	\$62,098,817	\$63,996,277	\$85,044,924	\$51,802,602	\$66,963,254	\$53,481,237
Operating and Capital Ending Balances with Reserves	\$421,850,166	\$463,823,073	\$508,334,543	\$500,512,357	\$534,004,955	\$553,768,427	\$576,328,730	\$587,961,108	\$628,929,838	\$651,004,277	\$682,509,005
Target Capital Reserve	\$310,059,637	\$321,472,527	\$359,342,568	\$314,595,161	\$329,905,874	\$321,288,293	\$334,311,575	\$320,500,887	\$361,019,520	\$373,631,972	\$373,631,972

APPENDIX M:

20-Year Wastewater Proposed Financial Plan Tables



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Pro Forma	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Operating Fund Beginning Balance	\$36,906,000	\$31,950,080	\$35,159,086	\$42,352,108	\$52,866,439	\$61,164,624	\$74,946,245	\$48,903,720	\$71,821,790	\$41,144,809
Sources of Funds										
Total Revenues from Rates	\$44,424,769	\$52,526,070	\$61,052,102	\$69,738,595	\$78,263,441	\$86,261,965	\$93,781,420	\$101,956,347	\$110,843,881	\$120,506,143
Other Revenues	\$2,889,500	\$2,927,064	\$2,965,115	\$3,003,662	\$3,042,709	\$3,082,265	\$3,122,334	\$3,162,924	\$3,204,042	\$3,245,695
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$100,000,000	\$0	\$50,000,000	\$0	\$75,000,000
Interest Income	\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,000	\$1,181,000	\$682,144	\$616,169	\$600,624	\$562,023	\$661,569
Total - Source of Funds	\$49,114,269	\$57,073,134	\$65,475,217	\$74,054,257	\$82,487,151	\$190,026,373	\$97,519,923	\$155,719,896	\$114,609,947	\$199,413,406
Use of Funds										
O&M Expenses	\$39,639,034	\$40,894,522	\$45,221,530	\$48,997,348	\$54,102,008	\$56,492,671	\$59,706,516	\$61,620,040	\$63,683,703	\$65,988,000
Total Debt Service	\$3,910,458	\$3,913,157	\$3,911,209	\$3,909,039	\$3,908,163	\$10,441,902	\$10,444,719	\$13,266,921	\$13,285,921	\$18,219,669
PAYGO CIP	\$10,520,697	\$9,056,449	\$9,149,456	\$9,633,539	\$15,178,794	\$108,310,179	\$53,411,213	\$57,914,865	\$68,317,303	\$64,520,023
Total - Use of Funds	\$54,070,189	\$53,864,128	\$58,282,196	\$62,539,925	\$73,188,966	\$175,244,752	\$123,562,448	\$132,801,826	\$145,286,928	\$148,727,692
Net Cash Balance	(\$4,955,920)	\$3,209,006	\$7,193,022	\$11,514,332	\$9,298,185	\$14,781,621	(\$26,042,525)	\$22,918,070	(\$30,676,981)	\$50,685,714
Ending Balance Subtotal	\$31,950,080	\$35,159,086	\$42,352,108	\$53,866,439	\$62,164,624	\$75,946,245	\$48,903,720	\$71,821,790	\$41,144,809	\$91,830,524
Transfer to Capital Fund	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Operating Fund Ending Cash Balance With Reserves	\$31,950,080	\$35,159,086	\$42,352,108	\$52,866,439	\$61,164,624	\$74,946,245	\$48,903,720	\$71,821,790	\$41,144,809	\$91,830,524
Operating Reserve Target	\$13,032,011	\$12,491,925	\$13,035,695	\$13,589,895	\$14,143,352	\$14,683,500	\$15,212,261	\$15,769,439	\$16,357,052	\$16,977,284
Capital Fund Beginning Balance	\$3,374,000	\$3,374,000	\$3,374,000	\$3,374,000	\$4,374,000	\$5,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000
Sources of Funds										
Transfer from Operating	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Source of Funds	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Cash Balance	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Capital Fund Ending Cash Balance With Reserves	\$3,374,000	\$3,374,000	\$3,374,000	\$4,374,000	\$5,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000
Minimum Capital Reserve Target	\$8,892,440	\$7,157,500	\$3,000,000	\$25,928,676	\$25,928,676	\$53,411,213	\$7,914,865	\$68,317,303	\$31,796,243	\$46,257,316
Target Capital Reserve	\$19,049,940	\$63,568,713	\$64,326,078	\$129,643,381	\$129,643,381	\$175,900,697	\$175,664,517	\$227,298,516	\$158,981,213	\$200,175,523

Pro Forma	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047
Operating Fund Beginning Balance	\$91,830,524	\$83,606,215	\$81,306,428	\$75,101,954	\$137,630,531	\$139,536,357	\$135,475,287	\$102,069,769	\$64,384,241	\$75,755,243	\$76,606,909
Sources of Funds											
Total Revenues from Rates	\$131,010,663	\$135,210,865	\$139,545,725	\$144,019,561	\$148,636,828	\$153,402,125	\$158,320,197	\$163,395,943	\$168,634,417	\$174,040,836	\$179,620,585
Other Revenues	\$3,287,889	\$3,330,632	\$3,373,930	\$3,417,791	\$3,462,222	\$3,507,231	\$3,552,825	\$3,599,012	\$3,645,799	\$3,693,194	\$3,741,206
Debt Proceeds	\$0	\$0	\$0	\$75,000,000	\$0	\$0	\$0	\$0	\$50,000,000	\$0	\$0
Interest Income	\$872,820	\$820,461	\$778,151	\$1,058,371	\$1,378,940	\$1,368,217	\$1,181,816	\$828,129	\$697,211	\$758,021	\$770,222
Total - Source of Funds	\$135,171,372	\$139,361,957	\$143,697,806	\$223,495,723	\$153,477,990	\$158,277,573	\$163,054,838	\$167,823,084	\$222,977,427	\$178,492,051	\$184,132,013
Use of Funds											
O&M Expenses	\$68,407,217	\$70,208,043	\$72,036,372	\$73,925,806	\$75,866,483	\$77,859,582	\$79,907,072	\$82,010,213	\$84,170,559	\$86,389,708	\$88,669,305
Total Debt Service	\$18,251,169	\$18,278,669	\$18,317,044	\$23,254,292	\$23,298,417	\$23,342,667	\$21,223,492	\$21,268,492	\$24,579,074	\$22,859,074	\$22,859,074
PAYGO CIP	\$56,737,294	\$53,175,033	\$59,548,864	\$63,787,047	\$52,407,263	\$61,136,394	\$95,329,792	\$102,229,907	\$102,856,792	\$68,391,602	\$71,002,793
Total - Use of Funds	\$143,395,680	\$141,661,745	\$149,902,280	\$160,967,145	\$151,572,164	\$162,338,644	\$196,460,356	\$205,508,612	\$211,606,425	\$177,640,385	\$182,531,173
Net Cash Balance	(\$8,224,308)	(\$2,299,787)	(\$6,204,474)	\$62,528,577	\$1,905,826	(\$4,061,070)	(\$33,405,518)	(\$37,685,528)	\$11,371,002	\$851,666	\$1,600,841
Ending Balance Subtotal	\$83,606,215	\$81,306,428	\$75,101,954	\$137,630,531	\$139,536,357	\$135,475,287	\$102,069,769	\$64,384,241	\$75,755,243	\$76,606,909	\$78,207,749
Transfer to Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Fund Ending Cash Balance With Reserves	\$83,606,215	\$81,306,428	\$75,101,954	\$137,630,531	\$139,536,357	\$135,475,287	\$102,069,769	\$64,384,241	\$75,755,243	\$76,606,909	\$78,207,749
Operating Reserve Target	\$17,632,493	\$18,075,630	\$18,530,343	\$18,996,944	\$19,475,754	\$19,967,105	\$20,471,335	\$20,988,794	\$21,519,841	\$22,064,844	\$22,624,183
Capital Fund Beginning Balance	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000
Sources of Funds											
Transfer from Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Source of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund Ending Cash Balance With Reserves	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000	\$6,374,000
Minimum Capital Reserve Target	\$53,175,033	\$59,548,864	\$59,978,081	\$41,194,310	\$61,136,394	\$95,329,792	\$102,229,907	\$52,856,792	\$68,391,602	\$71,002,793	\$72,546,884
Target Capital Reserve	\$215,054,601	\$257,209,361	\$299,890,404	\$352,747,196	\$379,944,488	\$389,810,887	\$367,027,978	\$343,328,899	\$363,380,636	\$351,750,032	\$351,750,032

APPENDIX N:

References to Other City Documents



1. 2040 General Plan
2. City of Sacramento FY 2027 Proposed Budget
3. DOU's Thirty-Year CIP Schedule, 2026
4. DOU's Designated Reserve Fund Policy
5. Urban Water Management Plan, 2021
6. Water and Wastewater Fund Review – Water Fund Report, 2024
7. Water and Wastewater Fund Review – Wastewater Fund Report, 2024
8. Water Master Plan Update, 2023
9. Wastewater Master Plans (varies by basin area)