2023 Water & Sewer Rate Study
Cost of Service Overview

January 6, 2022

Rate Fairness Board
Meeting Objective

• Ensure that all parties understand the methodology used in preparing the draft cost of service analysis

• Confirm that data used in models are appropriate

• Gain consensus around assumptions used for allocating costs to customer classes
Agenda

1. Rate Study Process Overview
2. Update on Rate Plan
3. Cost of Service Overview
   i. Cost of Service Methodology
   ii. Overview of Cost Functionalization
4. Water Allocations
5. Wastewater Allocation Overview
6. Next Steps
UPDATE ON RATE PLAN
Forecasted Water Rate Adjustments and Fund Balance

<table>
<thead>
<tr>
<th>Rate Amount</th>
<th>FYE 2023</th>
<th>FYE 2024</th>
<th>FYE 2025</th>
<th>FYE 2026</th>
<th>FYE 2027</th>
<th>FYE 2028</th>
<th>FYE 2029</th>
<th>FYE 2030</th>
<th>FYE 2031</th>
<th>FYE 2032</th>
<th>FYE 2033</th>
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Forecasted Wastewater Rate Adjustments and Fund Balance

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<th>9.0%</th>
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<th>9.0%</th>
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Forecasted Wastewater Fund Balance: Proposed Rate Adjustments

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<th>FYE 2023</th>
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<th>FYE 2030</th>
<th>FYE 2031</th>
<th>FYE 2032</th>
<th>FYE 2033</th>
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<td>7.2%</td>
<td>7.2%</td>
<td>6.8%</td>
<td>6.9%</td>
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<td>6.9%</td>
<td>4.9%</td>
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Rate Study Process Overview
Rate Study Process

Policy & Rate Structure Review
- Financial Policies
- Sources of revenues
- Uses of Funds
- Long-term investments

Revenue Sufficiency Analysis
Compares the revenues of the enterprise to expenses to determine the level of rate adjustments needed.

Cost of Service Analysis
Equitably allocates the revenue requirements between customer classes.

Rate-Design Analysis
Design rates for each customer class to meet the revenue needs of the utility along with other rate design goals.

Integrated Public Outreach & Messaging
Develop a cohesive messaging and outreach program that harmonizes technical cost of service requirements and community values.
Cost of Service Overview
Cost of Service Methodology

Functionalization of Costs
- **Water**
  - Source of Supply
  - Transmission
  - Distribution
  - Treatment
  - Meters and Services
  - Customer Service
  - Fire Service
- **Wastewater**
  - Collection
  - Stormwater
  - Treatment
  - Discharge
  - Customer Service

Allocate Functions to Cost Components
- **Water**
  - Water Supply
  - Avg. Day Demand
  - Peak Day Demand
  - Meters
  - Customer Service
  - Fire Protection
- **Wastewater**
  - Sewage Flow
  - Stormwater Flow
  - COD/TSS/FOG
  - Customer Service

Distribute Cost Components to Customer Classes
- **Water**
  - Single Family
  - Multi-Family
  - Non-Residential
  - Irrigation
  - Contractors
  - Fire Service
  - Raw Water
- **Wastewater**
  - Single Family
  - Multi-Family
  - Non-Residential
  - Stormwater Only

Rate Revenue Requirements
## Functionalization

<table>
<thead>
<tr>
<th>Category</th>
<th>Allocation Method</th>
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<tr>
<td>O&amp;M Allocations</td>
<td>- Allocations determined using best available information</td>
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<tr>
<td></td>
<td>- Maximo Data</td>
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<tr>
<td></td>
<td>- FTE Analysis</td>
</tr>
<tr>
<td></td>
<td>- Department lead’s understanding of time spent</td>
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<td>Debt Service</td>
<td>- Allocated by debt issuance</td>
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<tr>
<td>Allocations</td>
<td>- BI Data used to assign funded projects to functions</td>
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<tr>
<td>CIP Allocations</td>
<td>- Allocations based on projects funded</td>
</tr>
<tr>
<td>Offsetting Revenues</td>
<td>- Allocations based on the nature of the revenue source</td>
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</table>
WATER ALLOCATIONS
## Water Revenue Requirements

### Expense Summary
- Operating & Programmatic Expenses: $335,462,308
- Debt Service: $333,499,425
- Cash Funded Capital: $50,376,658

**Revenue Requirements**: $719,338,391

### Offsetting Revenues
- CAP Use of Revenues: $7,000,000
- Programmatic Revenues: $(8,448,000)
- Capacity Fees: $(2,211,000)
- Wholesale Water Sales: $(318,249,517)
- Misc Income: $(53,530,007)
- Use of Fund Balance: $(1,464,218)

**Total Offsetting Revenues**: $(376,902,743)

**Retail Rate Revenue Requirements**: $342,435,648
1. Costs are allocated to functional categories

- Source of Supply – Surface Water
- Source of Supply – Alternative Water Supply
- Source of Supply – Groundwater
- Source of Supply – Recycled Water
- Water Conservation
- Pumping
- Transmission
- Distribution
- Storage
- Treatment
- Water Quality
- Fire Protection
- Meters
- Customer Service
- General
Functionalization Results

- $350,000,000
  - Fire Sprinklers
  - Customer
- $300,000,000
  - Hydrants / AWSS
  - Meters
- $250,000,000
  - Water Quality
  - Treatment
- $200,000,000
  - Storage
  - Distribution
- $150,000,000
  - Transmission
  - Pumping
- $100,000,000
  - Water Conservation
  - Recycled Water
- $50,000,000
  - Groundwater
  - Alternative Water Supply
- $0
  - Source of Supply -
Water Cost Components

2. Functionalized costs are allocated to cost components

- Raw Water Supply
- Base Demand (Avg. Day)
- Peak Demand (Peak Day)
- Conservation
- Meters
- Customer Service
- Fire Protection
- General
Water Function to Cost Components

Allocations of Functional Categories to Cost Components are based on System Performance.

\[
\frac{\text{Max Day (263.86 MGD)}}{\text{Average Day (198.15 MGD)}} = 1.33
\]

\[
\text{Base Allocation: } \frac{\text{Avg Day Factor (1)}}{\text{Max Day Factor (1.33)}} = 75.1\%
\]

\[
\text{Max Day Allocation: } 1 - 75.1\% = 24.9\%
\]
Cost Component Comparison

KEY CHANGES
- Reduction in Peaking
- Increase in Base, Water Supply, Meters, Customer, and Fire Protection
- Addition of Conservation

NEXT STEPS
- Refine assumptions for allocations
- Validate Peaking assumptions
Water Distribution to Classes

3. Cost component totals are allocated to customer classes

- Single Family Residential
- Multi-Family Residential
- Non-Residential
- Irrigation
- Raw Water
- Contractors
- Fire Sprinklers
Water Cost Component to Customer Class

Allocations of Cost Components to Customer Classes are based on Customer Class Demand Using FY 2022 Data.

Cost Components
- Raw Water Supply (Total Retail Sales)
- Base (Total Treated Retail Water)
- Peak (Max Day Requirement)
- Conservation (Max Day Requirement)
- Customer Service (Total Accounts)
- Meter (Total Equivalent Meters)
- Fire Protection (Equivalent Fire Demand Units)

Customer Classes
- Single Family Residential
- Multi-Family Residential
- Non-Residential
- Irrigation
- Contractors
- Raw Water
- Fire Sprinkler
Allocation of Revenue Requirements to Customer Classes

**KEY CHANGES**

- Increase to Single Family
- Decrease to Multi-Family and Non-Residential
- Large increase to Raw Water and Irrigation
- Large decrease to Fire Sprinklers

_Changes shown are additive to the first year of rate increases for an average customer_

_These changes are likely going to change as we refine our assumptions_
Remaining Work to Complete Water Allocations

- Deep Dive Review of the COS Assumptions with RFC
- Validate data source for Peaking Behavior
- Review Fire Protection Methodology
WASTEWATER ALLOCATIONS
1. Costs are allocated to functional categories

- Headworks
- Primary Treatment
- Secondary Treatment
- Disinfection / Discharge
- Solids Handling
- Pumping / Lift Stations
- Stormwater
- General Collections
- Customer Service
- General
2. Functionalized costs are allocated to cost components

- Stormwater Flow
- Sewage Flow
- Chemical Oxygen Demand
- Total Suspended Solids
- Fats, Oils, & Greases
- Customer Service
Wastewater Allocation Methodology

- Headworks
- Primary Treatment
- Secondary Treatment
- Disinfection / Discharge
- Solids Handling
- Pumping / Lift Stations
- Stormwater
- General Collections
- Customer Billing
- General

Cost Components
- Stormwater Flow
- Sanitary Sewer Flow
- Chemical Oxygen Demand
- Total Suspended Solids
- Fats, Oils, & Greases
- Customer Service
- As All Others

Functional Categories
Wastewater Allocation Methodology

3. Cost component totals are allocated to customer classes

- Single Family Residential
- Multi-Family Residential
- Non-Residential
- Stormwater Only
Wastewater Allocation Methodology

Cost Components:
- Stormwater Flow (Effective Impervious Area)
- Sanitary Sewer Flow (Sewer Flow)
- Chemical Oxygen Demand (Billed Lbs. COD)
- Total Suspended Solids (Billed Lbs. TSS)
- Fats, Oils, & Greases (Billed Lbs. FOG)
- Customer Service (Count of Accounts)

Customer Classes:
- Single Family
- Multi-Family
- Non-Residential
- Stormwater Only

Customer Classes:
- Stormwater Only
Remaining Work to Complete Wastewater Allocations

- Prepare Draft allocations to Cost Components and Classes
- Evaluate Implications of Phasing in Stormwater COS
Next Steps

• Scrub COS assumptions with Consultant
• Initiate the Rate Design Process
• Finalize customer outreach and engagement plan
• Develop implementation plan and timeline for billing system
## RFB Schedule

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<th>Approximate Timing (Week of)</th>
<th>Topic</th>
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<tr>
<td>January 23</td>
<td>• Rate Design Process</td>
</tr>
<tr>
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<td>• Preliminary Rate Structure Alternatives</td>
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<tr>
<td>February 13</td>
<td>• Discussion of Preferred Rate Structure</td>
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<tr>
<td></td>
<td>• Final Schedule of Rates</td>
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<tr>
<td>February 27</td>
<td>• Review of Draft Report</td>
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<td></td>
<td>• Review of Proposal to Commission</td>
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<tr>
<td>March 20</td>
<td>• Prepare for Prop 218 Hearing</td>
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Schedule will likely adjust as we proceed with the rate study.
WATER ENTERPRISE DETAILS
## Water Functionalization to Cost Components

<table>
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<tr>
<th>Functions</th>
<th>Raw Water Supply</th>
<th>Base Delivery</th>
<th>Max Day Peaking</th>
<th>Max Hour Peaking</th>
<th>Conservation</th>
<th>Customer Service</th>
<th>Meters</th>
<th>Private Fire Protection</th>
<th>General</th>
<th>Revenue Offsets</th>
<th>Total</th>
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<td>($25,042,377)</td>
<td>($25,042,377)</td>
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**Preliminary Cost of Service Allocation**

- **Total Revenue**
  - **Raw Water Supply**: $20,163,687
  - **Base Delivery**: $236,469,933
  - **Max Day Peaking**: $63,116,668
  - **Max Hour Peaking**: $8,750,118
  - **Conservation**: $15,818,572
  - **Customer Service**: $22,109,219
  - **Meters**: $1,049,828
  - **Private Fire Protection**: $0
  - **General**: $0
  - **Revenue Offsets**: ($25,042,377)

**Total Cost**: $342,435,648
## Water Customer Class Units of Service

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<th></th>
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<td><strong>Multiple-Family Residential</strong></td>
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<td>Fire Service</td>
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## Water Cost Components to Customer Class

<table>
<thead>
<tr>
<th>Allocation of Functions to Cost Components ($)</th>
<th>Raw Water Supply</th>
<th>Base Delivery</th>
<th>Max Day Peaking</th>
<th>Max Hour Peaking</th>
<th>Conservation</th>
<th>Customer Service</th>
<th>Meters</th>
<th>Private Fire Protection</th>
<th>Revenue Offsets</th>
<th>Total ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family Residential</td>
<td>$4,683,870</td>
<td>$55,270,257</td>
<td>$14,605,370</td>
<td>$0</td>
<td>$2,836,934</td>
<td>$10,037,614</td>
<td>$14,632,169</td>
<td>N/A</td>
<td>($5,853,170)</td>
<td>$96,213,044</td>
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<tr>
<td>Multiple-Family Residential</td>
<td>$7,857,500</td>
<td>$92,719,482</td>
<td>$4,743,740</td>
<td>$0</td>
<td>$921,420</td>
<td>$3,265,335</td>
<td>$10,948,582</td>
<td>N/A</td>
<td>($9,819,076)</td>
<td>$110,636,982</td>
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<tr>
<td>Non-Residential</td>
<td>$6,027,220</td>
<td>$71,121,953</td>
<td>$20,657,365</td>
<td>$0</td>
<td>$4,012,469</td>
<td>$1,387,267</td>
<td>$6,367,941</td>
<td>N/A</td>
<td>($7,531,878)</td>
<td>$102,042,337</td>
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<tr>
<td>Municipal</td>
<td>$581,020</td>
<td>$6,856,113</td>
<td>$1,991,357</td>
<td>$0</td>
<td>$386,800</td>
<td>$69,883</td>
<td>$869,063</td>
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<td>($726,068)</td>
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<td>Irrigation</td>
<td>$890,001</td>
<td>$10,502,129</td>
<td>$3,050,342</td>
<td>$0</td>
<td>$592,496</td>
<td>$147,627</td>
<td>$912,338</td>
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<td>($1,112,185)</td>
<td>$14,982,749</td>
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<td>Untreated Water</td>
<td>$124,075</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A Sales</td>
<td>$0</td>
<td>N/A</td>
<td>N/A</td>
<td>$124,075</td>
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<tr>
<td>Fire Service</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>$910,847</td>
<td>N/A</td>
<td>$7,497,446</td>
<td>N/A</td>
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<td>Total</td>
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<td>$236,469,933</td>
<td>$45,048,175</td>
<td>$0</td>
<td>$8,750,118</td>
<td>$15,818,572</td>
<td>$33,730,094</td>
<td>$7,497,446 ($25,042,377)</td>
<td>$342,435,648</td>
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