

2025 WATER AND SEWER RATE STUDY

Prepared for:
Garberville Sanitary District
Board of Directors

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TABLE OF CONTENTS

DESCRIPTION	PAGE NUMBER
Geographical Location and Overview of Services	1
Background and Objective of Rate Study	1
WATER RATE STUDY	
Summary of Water Customers	4
Existing Water Rates & Revenues	4
Projected Financial Condition without Revenue Adjustments	10
Capital Improvement Projects / Financial Needs	14
Proposed Changes to Water Rate Structure & Proposed Rates	16
Financial Impact of Proposed Water Rates & Cash Flow Projections	17
Water Rate Survey	18
SEWER RATE STUDY	
Summary of Sewer Customers	20
Existing Sewer Rates & Revenues	20
Projected Financial Condition without Revenue Adjustments	23
Capital Improvement Projects / Financial Needs	27
Proposed Changes to Sewer Rate Structure & Proposed Rates	28
Financial Impact of Proposed Sewer Rates & Cash Flow Projections	29
Sewer Rate Survey	30
Example Calculations for Proposed Rates - Both Funds	31
Overall Summary of Changes in Revenues & Expenditures - Both Funds	33

APPENDICES

	DESCRIPTION
A	Multi-Family, Mixed Use & Commercial Customer Information
B	Residential Customer Information
C	Last 10-years of Audited Revenue and Expenditures (Water and Sewer)
D	Asset Replacement Plan
E	Water Capital Improvement Plan Projects
F	Sewer Capital Improvement Plan Projects
G	Adopted ERU and CSM Table from Res 20-007

List of Tables

DESCRIPTION	
WATER	
1	Type and Number of Water Customer Accounts
2	Adopted Residential Water Rates (from Res 20-007
3	Implemented Residential Water Rates (from Res 22-007, 23-006, 24-007)
4	Adopted Commercial/Multifamily/Mixed Use Water Rates (from Res 20-007
5	Implemented Commercial/Multifamily/Mixed Use Water Rates (from Res 22-007, 23-006, 24-007)
6	Other Charges for Residential and Commercial Customers - Water or Sewer
7	Summary of Projected Revenue, Expenditures and Profit from 2020 Rate Study
8	Summary of Actual Revenue, Expenditures and Profit (for the same time period) with Implemented Rates
9	Difference Between Projected and Actual Revenue, Expenditures and Profit
10	Summary of Principle Payments for Existing Water Loans
11	Revenue and Expenditures Report with previous 5-year Average, Adopted Budget, and 5-years of Projections with Escalation Factors
12	Available Cash after CIPs and Asset Acquisition
13	Proposed Residential Water Rates
14	Proposed Commercial Water Rates
15	Summary of Changes to Available Cash from Proposed Rate Changes
16	Rates for Monthly Single Family Residential
SEWER	
17	Type and Number of Sewer Customer Accounts
18	Adopted Residential and Commercial Sewer Rates (from Res 20-007)
19	Implemented Residential and Commercial Sewer Rates (from Res 22-007, 23-006, 24-007)
20	Summary of Projected Revenue, Expenditures and Profit from 2020 Rate Study
21	Summary of Actual Revenue, Expenditures and Profit (for the same time period) with Implemented Rates
22	Difference Between Projected and Actual Revenue, Expenditures and Profit
23	Revenue and Expenditures Report with previous 5-year Average, Adopted Budget, and 5-years of Projections with Escalation Factors
24	Available Cash after CIPs and Asset Acquisition
25	Proposed Residential and Commercial Sewer Rates
26	Summary of Changes to Available Cash from Proposed Rate Changes
27	Rates for Monthly Single Family Residential sewer Bill
BOTH	
28	Overall Summary of Revenue & Projected Expenditures Changes

GEOGRAPHICAL LOCATION AND OVERVIEW OF SERVICES

The Garberville Sanitary District (GSD) encompasses and surrounds the unincorporated community of Garberville, located in the southern portion of Humboldt County, approximately 70 miles south of the City of Eureka and approximately 200 miles north of the City of San Francisco. The Southern Humboldt area has a population of about 4,000 people.

The District was formed by “Order of” the Humboldt County Board of Supervisors on April 12, 1932. The District is an independent sanitary district governed by a locally elected, 5-member Board of Directors, each of whom serve a 2- or 4-year term. There are five full time District staff. The District provides both water and sewer services. In 2004, the District purchased the Garberville Water Company from the Hurlbutt family. The Garberville Water Company was a combination of three water systems from the early 1900s.

The District is responsible for collection, treatment, and disposal of the community’s sewer. Existing facilities consist of collection and transmission lines including two headworks stations, two pumping stations, and a treatment plant. There are approximately 380 sewer service connections (628 ERUs) and 458 water service connections, not including master meters or GSD connections. The District serves an existing population of 913.

The District uses several naturally occurring processes to treat its sewer. Shallow lagoons and constructed wetlands are the predominant sewer treatment process. In 2011, the District completed a major sewer treatment plant upgrade. The \$3.5 million project included: three oxidation ponds, four wetland treatment ponds, chlorination via an onsite chlorine generation system, improved percolation ponds, and an on-site operation and maintenance building. Since then, the chlorine generation system has been replaced with a liquid sodium hypochlorite system.

The water system consists of two water sources, a treatment plant, three water tanks, three booster stations, and a waterline distribution network. The District has completed a \$5 million water improvement project which includes reconstruction of the water intake, a new drinking water treatment plant, and transmission lines. The existing water system has adequate production, treatment, and storage capacities for the average peak daily demand. Once the *Tanks Replacement Project* is complete, the nominal total storage capacity for the system is approximately 450,000 gallons, which is the sum of the three storage tanks in the system. This is sufficient to meet the average dry day water demand. The water treatment facility produces water that meets or exceeds the State regulations for drinking water and the Surface Water Treatment Regulations. The turbidity and residual free chlorine levels comply with the maximum allowable levels. The existing system provides four pressure zones with adequate pressure throughout the District.

BACKGROUND AND OBJECTIVE OF RATE STUDY

The objective of the rate study is to restructure the methodology for charging sewer rates to minimize the variation in sewer charged throughout the fiscal year and to increase the rates to meet the financial needs of the operations, the capital improvement, and asset replacement costs into the future. Garberville is a severely disadvantaged community and a balance between raising rates to meet asset replacement needs and the affordability of the rates for this low-income community must be considered throughout this analysis. **Since the District offers both water and sewer service, the study analyzes each separately and considers modifications of the rates to “move” revenue from one type of service to the other to meet the financial needs without significantly modifying the total paid by the customer for both services.** Water service is first and then sewer service is towards the end of the report.

The District completed a rate study and adopted a new rate structure in 2020. That new rate structure included five years of planned increases. The GSD Board has implemented some of the planned increases and has chosen to delay others. Each year as part of the fiscal budget preparation and adoption process,

the planned rate increases are evaluated as to whether they are necessary to offset the projected expense + debt service payments + asset investments planned for that year. It enables the Board to delay or avoid some of the adopted increases because the projected increases in expenses with a rate study are less reliable the farther into the future they are made. By adopting a five-year increase plan based upon these projections but then adjusting it as needed throughout those five years, it results in the ratepayers incurring the lowest increases possible. Especially since the Board can never implement a rate that is higher than the one adopted even if the actual expenses exceed the projections. Appendix A contains the detailed audited amounts for the revenues and expenditures over the past 10 years.

The cost-of-service analysis in this report is based upon the ratemaking principles developed by the American Water Works Association in *“Developing Rates for Small Systems M54”* and the Water Environment Federation in *“Financing and Charges for Wastewater Systems, WEF Manual of Practice No. 27.”*

Wise financial management obliges the District to maintain adequate reserve balances to meet working capital requirements, meet unexpected increases in costs and provide for emergencies. Currently, the District maintains two types of reserve funds: legally restricted funds and Board designated funds. The legally restricted funds include the Water Enterprise Fund at Umpqua Bank that is held in trust with the State of California for the SWRCB-SRF water project loan starting in 2016. The Board designated funds including O&M Operating Reserve, O&M Emergency Reserve, and Unrestricted Reserves. These funds are held in accounts with the County of Humboldt Treasurer and at Umpqua Bank.

The target total reserve amount for the Board designated funds is set at \$1.2 million. The District estimates a reserve balance at the end of CY 2019 to be \$750,000. The reserve alert level is set at \$800,000. This alert level provides an amount at which additional annual expenditures (expenses or CIPs) will not be planned for deduction from the reserve account unless it is temporary and will be reimbursed by a grant or loan for a CIP project. The \$400,000 difference between the target and the alert level is used as a cushion for asset replacement and allows CIP projects to move forward in an efficient manner while utilizing this cushion as funds that vary by a given year’s variation in actual to budgeted operational expenses and revenues.

This Rate Study is presented with an analysis of existing conditions and then evaluates whether the existing rates are capable of providing the needed revenue to meet the inflated operating expense projections and existing debt service (i.e. loan payments) over the next five years. It then provides an overview of the capital improvement plan (CIP) projects that are needed and evaluates whether they are likely to be eligible for grant and/or low-interest loan financing. The portion that would be paid for by the District is then scheduled into 1-year, 2-year, 5-year, 10-year, and 20-year time periods for completion, or new debt service. The same evaluation is completed for assets that need to be replaced with a specific frequency. For example, an automobile purchased today will need to be replaced in ten to fifteen years. A computer will last for three to five years, etc. The information is presented in a series of tables in this report.

If the existing rates cannot pay for the operational expenses and existing debt service over the next five years, then a rate adjustment must be considered. If the amount available, after operational expenses and debt service is deducted, is insufficient to undertake the critical CIPs and asset replacements then a rate adjustment must be considered.

WATER

SUMMARY OF WATER CUSTOMERS

The water customers are separated out into two major categories for billing: Residential and Commercial. Accounts classified as residential are single family residences. The commercial accounts include multi-family residential, mixed use, and standard commercial accounts. The size and type of commercial accounts and their water useage volumes vary dramatically. The table below summarizes the current customers.

Table 1. Type and Number of Water Customer Accounts

Customer Type	Number of Water Accounts
Residential	286
Commercial	
Base Rate Tier 1	77
Base Rate Tier 2	21
Base Rate Tier 3	9
Multi-family/Mixed Use	
Base Rate Tier 2	39
Base Rate Tier 3	3
Other	19
Irrigation/Agriculture	
Base Rate Tier 1	7
Base Rate Tier 2	5
Base Rate Tier 3	1
Discontinued	3
Vacant/Inactive	7
Total	477

“Other” accounts consist of master meters and GSD premises that do not pay a water charge. The total number of accounts that pay a base rate is 448.

EXISTING WATER RATES

For all water customers, the existing rate structure includes a water base rate, a useage (or consumption) rate with tiers, and for the customers in an upper zone there is an additional upper zone surcharge base rate to recoup the additional costs associated with pumping and storage of water for the higher elevation pressure zones. Some of the additional fixed expenses for these upper zone accounts include pumping stations, replacement of upper zone water tanks, and the staff time to keep the records associated with these pumping stations and water tanks. There is also an upper zone surcharge for each unit of use to recoup some of the additional variable expenses for these accounts including utilities for the pumps and staff time in maintain and servicing the pumps and tanks.

RESIDENTIAL CUSTOMERS:

The existing water base rate for residential accounts is the same for every residential customer. Water useage is charged for each unit of water used (100 cubic feet=1 unit = 748 gallons) which is separated into three tiers.

Table 2. **Adopted Residential Water Rates (from Res 20-007)**

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate - all meter sizes (\$/mo.)	65.00	70.00	75.00	79.00	79.00
Upper Zone Surcharge -Meadows (\$/mo.)	8.00	9.50	11.00	12.00	12.00
Consumption Charges:					
Residential Tier 1: 0-8 units (\$/hcf)	1.00	1.75	2.50	3.00	3.00
Residential Tier 2: 9-20 units (\$/hcf)	3.00	3.75	4.50	5.00	5.00
Residential Tier 3: 21 + units (\$/hcf)	11.00	11.50	12.00	13.00	13.00
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00

As described above, the District Board does not always implement the entirety of the adopted rate increases. The following table details the actual implemented residential water rates for each fiscal year.

Table 3. **Implemented Residential Water Rates (from Res 22-007, 23-006, 24-007)**

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate - all meter sizes (\$/mo.)	65.00	70.00	75.00	79.00	79.00
Upper Zone Surcharge -Meadows (\$/mo.)	8.00	9.50	11.00	12.00	12.00
Consumption Charges:					
Residential Tier 1: 0-8 units (\$/hcf)	1.00	1.75	2.50	3.00	3.00
Residential Tier 2: 9-20 units (\$/hcf)	3.00	3.75	4.50	5.00	5.00
Residential Tier 3: 21 + units (\$/hcf)	11.00	11.50	12.00	12.00	12.00
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00

COMMERCIAL, MULTIFAMILY RESIDENTIAL, AND MIXED-USE WATER CUSTOMERS:

Under the existing rate structure, the water base rate for a commercial account is charged using a tiered base rate. A purely commercial account’s average annual consumption determines the tier charged and each spring the average is calculated and adjustments are made as needed. Very few adjustments to the base rate are needed. Multi-family and mixed-use accounts have been assigned a number of Equivalent Residential Units based upon the type of occupancy, the number of commercial or residential units served behind the meter, and the historical water consumption for the account. The ERUs are used for the calculation of both water and sewer base rates. Appendix A contains a table listing all of the accounts billed under the commercial rate including multifamily or mixed use accounts the purely commercial accounts.

- Base rates are determined by average annual consumption and separated into three tiers:
 - Tier 1 is 0-8 units per month annual average
 - Tier 2 is 9 - 40 units per month annual average
 - Tier 3 is 40 or more units per month annual average
- For multifamily and mixed-use accounts with more than one apartment, residence, or commercial unit on it, the minimum water tier is Tier 2.
- Water usage is charged for each unit of water used (100 cubic feet=1 unit = 748 gallons). There are currently two tiers for water use charges:

- Tier 1 is 0 - 40 units per month
- Tier 2 is 41 units and over per month
- There is an upper zone base rate surcharge on the upper zone customers
- There is an upper zone surcharge for each unit of use on the upper zone customers

Table 4. **Adopted Commercial/Multifamily/Mixed Use Water Rates (from Res 20-007)**

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate (\$/mo.)					
Tier 1 - 0-8 units annual average	65.00	70.00	75.00	79.00	79.00
Tier 2 - 9-40 units annual average	120.00	130.00	140.00	150.00	150.00
Tier 3 - 41 + units annual average	240.00	260.00	280.00	300.00	300.00
Upper Zone Surcharge -Meadows (\$/mo.)	8.00	9.50	11.00	12.00	12.00
Consumption Charges					
Commercial Tier 1: 0-40 units (\$/hcf)	3.00	3.75	4.50	5.00	5.00
Commercial Tier 2: 41 + units (\$/hcf)	2.75	3.25	3.75	4.25	4.25
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00

As with residential rates, the District Board does not always implement the entirety of the adopted rate increases. The following table details the actual implemented commercial water rates for each fiscal year.

Table 5. **Implemented Commercial/Multifamily/Mixed Use Water Rates (from Res 22-007, 23-006, 24-007)**

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate (\$/mo.)					
Tier 1 - 0-8 units annual average	65.00	70.00	75.00	79.00	79.00
Tier 2 - 9-40 units annual average	120.00	130.00	140.00	150.00	150.00
Tier 3 - 41 + units annual average	240.00	260.00	280.00	300.00	300.00
Upper Zone Surcharge -Meadows (\$/mo.)	8.00	9.50	11.00	12.00	12.00
Consumption Charges					
Commercial Tier 1: 0-40 units (\$/hcf)	3.00	3.75	4.50	5.00	5.00
Commercial Tier 2: 41 + units (\$/hcf)	2.75	3.25	3.75	4.25	4.25
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00

The average consumption for all accounts is calculated based upon the previous calendar year's data and can be recalculated no more frequently than once a year, and is only recalculated as needed. Once a water base rate tier is determined for a customer, it is not changed unless circumstances change. If tenants or ownership changes and the water consumption changes within the first 6 months of occupancy, re-averaging can be completed more frequently as the General Manager deems necessary.

Table 6. Other Charges for Residential and Commercial Customers - Water or Sewer

Description	Rate/mo.
Connection fee per ERU for each service	\$8,000
Discontinuance Fee - Annual	\$500
Late Fee per month	\$15
Reconnection Fee - per occurrence	\$100
After Hours Reconnection Charge - per occurrence	\$100
Deposit on Account	\$200

In the 2020 Rate Study, projected expenses and revenues from the adopted rate structure were included. The following table summarizes what was included in that Rate Study.

Table 7. Summary of Projected Revenue, Expenditures and Profit from 2020 Rate Study

Description	FISCAL YEAR STARTING				
	July 2020	July 2021	July 2022	July 2023	July 2024
Estimated Residential Revenue with adopted rates	353,500	392,500	431,500	463,500	463,500
Estimated Commercial Revenue with adopted rates	243,500	274,500	305,500	331,000	331,000
Estimated Revenue Available for debt service & Assets	161,317	216,030	278,085	318,951	301,593
Debt Service Payments	98,124	75,478	76,161	76,874	45,982
Estimated Cash available for Capital Projects or Fixed Assets	63,193	140,552	201,924	242,077	255,610
Estimated Capital Projects & Assets	86,250	209,750	242,250	189,250	175,250
Overage or (Deficit) of available Cash	(23,057)	(69,198)	(40,326)	52,827	80,360

Each year as part of the Board’s review and approval of the annual budget, consideration is given as to whether the entire approved rate increase is necessary or not. The Board on occasion has implemented a smaller rate increase than those adopted in 2020. The revenue from the implemented rates is listed in the following table along with the actual net revenue from the audited financial statements thru June 30, 2024. The amounts shown for the year beginning July 2024 are based upon the adopted budget.

Table 8. Summary of **Actual Revenue, Expenditures and Profit** (for the same time period) with **Implemented Rates**

Description	FISCAL YEAR STARTING				
	July 2020	July 2021	July 2022	July 2023	July 2024
Actual Residential Revenue with implemented rates	308,512	315,033	341,284	648,240	347,000
Actual Commercial Revenue with implemented rates	267,474	306,375	332,293	351,055	350,000
Actual Revenue Available for debt service & Assets	108,788	179,398	207,867	167,034	148,053
Debt Service Payments	77,167	55,891	68,394	60,598	58,298
Actual Revenue available for Capital Projects or Fixed Assets	31,621	123,507	139,473	106,436	89,755
Amount Expended for Capital Projects or Fixed Assets less grant reimbursements	28,600	128,141	397,213	227,516	(394,032)
Overage or (Deficit) of available Cash	3,022	(4,633)	(257,740)	(121,080)	483,787

Upon inspection it is evident that the projected expenses in the last two years were significantly lower than the actual expenses incurred and that the actual revenue received was also lower than projected. Neither is good for the District's finances. As can be seen above, in the Water fund there has been very volatile amounts in the CIPs due to the delay in reimbursement from the Division of Finance and the Department of Water Resources. This delay is a normal part of grant reimbursements and should be expected in the upcoming years as the Tank Replacement Project is finished.

Table 9. Difference Between Projected and Actual Revenue, Expenditures and Profit

Description	FISCAL YEAR STARTING				
	July 2020	July 2021	July 2022	July 2023	July 2024
Residential Revenue Difference	(44,988)	(77,468)	(90,216)	(155,260)	(116,500)
Commercial Revenue Difference	23,974	31,875	26,793	20,055	19,000
Revenue Available for debt service & CIP/Assets Difference	(52,529)	(36,632)	(70,219)	(151,917)	(153,540)
Debt Service Payments Difference	(20,957)	(19,587)	(7,767)	(16,276)	12,316
Revenue available for CIPs or Assets	(31,572)	(17,044)	(62,451)	(135,640)	(165,855)
Difference in Capital Projects & Assets	(57,650)	(81,609)	154,963	38,266	(569,282)
Difference in Overage or (Deficit) of available Cash	26,079	64,565	(217,414)	(173,906)	403,427

Looking at the totals for the 5-year period:

- The sum of all the amounts in the last row is \$102,750 - which as a positive number is good.
- Residential revenue was a total of **\$444,431 less** than projected.
- Commercial revenue was a total of **\$121,697 more** than projected. Some of that variation is due to multi-family residential customers being reclassified as commercial customers in our new rate structure.
- The net total revenue amount is **\$322,735 less** than projected - in part due to COVID and in part due to water conservation, especially in customers paying the Tier 3 residential rate.
- The total net revenue available for debt payments, CIPs and Asset replacement was **\$ 464,835 less** than projected.
- Since \$322,735 was due to lower revenue, the remainder of **\$142,100 is due to higher expenses** than projected.

PROJECTED FINANCIAL CONDITION WITHOUT REVENUE ADJUSTMENTS- WATER

The itemized O&M expenses for the past ten years were carefully reviewed by the District and also forecasted for the 5-year study period using Escalation Factors, which were computed and analyzed for various expense categories. Escalation Factors were calculated for three categories using historical Consumer Price Index (CPI) data and historical District expenditure information. The Escalation Factor for each general ledger item is listed in the far right column on the following table. One of the items with the highest Escalation Factor is liability insurance. The District has seen unprecedented increases in the cost of premiums for liability insurance so the projections are based upon the actual increases incurred over the last five years. Should this conservative estimate be more than comes to pass, the Board will evaluate each year as part of the budget approval process whether the full rate increase needs to be implemented to cover the budgeted expenses. This may be an area that results in the full rate increase not being implemented.

Appendix C contains the past 10 years of audited detailed revenue and expenditure information. This historical data is the basis of the 5-year average shown in the Revenues & Expenditures Report and has been used to make the projections for the next 5 years of expenditures. The column on the far right of the report lists the escalation factor for each line item. This escalation factor is applied to each of the next five years being evaluated in this rate study. The revenue shown is based upon NO change to the existing rates and is presented to determine if existing rates are sufficient to cover projected expenditures over the next five years.

In addition, the District has existing loans for which the debt service load is known. The following table details those loans and their principal payment amounts by fiscal year. The interest on these loans is in the Interest Expense line item toward the bottom of the next table.

Table 10. Summary of Principle Payments for Existing Water Loans

LOAN DESCRIPTION	24/25 Adopted Budget	25/26 Projected	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected
SWRCB-DDW DWIP (until 01/2046, 0%, \$1,379,471)	45,982	45,982	45,982	45,982	45,982	45,982
Total:	45,982	45,982	45,982	45,982	45,982	45,982

On the next table, the “Adjusted Net Income” number for each future fiscal year shows whether the existing rates are sufficient to cover projected expenses over the next 5 years and provides the starting point for evaluating whether the revenue available under existing rates is sufficient to make payments on existing debt service, and pay for planned capital improvement projects plus asset replacements.

The “Cash available for Fixed Assets & Capital Projects” number shows how much is available after the District makes payments on their existing debts. Any years in which this number is negative indicates that a rate increase is necessary to at a minimum cover the District’s operating expenses and debt service payments.

Table 11. Revenue and Expenditures Report with previous 5-year Average, Adopted Budget, and 5-years of Projections with Escalation Factors

GARBERVILLE SANITARY DISTRICT
Revenue & Expense with Projections
WATER

	5-YEAR AVERAGE	BUDGET FY 24/25	5-YEARS OF PROJECTIONS					Escalation Factor
			FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	
Income								
Water Charges			Revenue with no Rate Changes					
4100 · Residential	322,577.88	347,000.00	347,000.00	347,000.00	347,000.00	347,000.00	347,000.00	
4110 · Commercial	292,916.94	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	
4150 · Bulk Water Sales	55.40	0.00	0.00	0.00	0.00	0.00	0.00	
Total Water Charges	615,550.23	697,000.00	697,000.00	697,000.00	697,000.00	697,000.00	697,000.00	
4300 · Connection Fees	6,400.00	0.00	0.00	0.00	0.00	0.00	0.00	
4650 · Late Charges	5,820.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
4700 · Other Operating Revenue	3,983.20	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
49900 · Uncategorized Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Income	631,753.42	705,750.00	706,000.00	706,000.00	706,000.00	706,000.00	706,000.00	
Expense								
Administrative and General								
5025 · Discount Program	1,728.50	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	0.0%
5000 · Advertising	0.00	50.00	50.00	50.00	50.00	50.00	50.00	0.0%
5005 · Bad Debts	7,422.39	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
5010 · Bank Charges								
5012 · Merchant Account Fees	2,194.99	2,300.00	2,518.50	2,737.00	2,955.50	3,174.00	3,392.50	9.5%
5010 · Bank Charges - Other	1,011.04	1,000.00	1,050.00	1,100.00	1,150.00	1,200.00	1,250.00	5.0%
Total 5010 · Bank Charges	3,206.02	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	
5020 · Directors Fees	1,175.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
5030 · Dues and Memberships	2,418.43	3,250.00	3,412.50	3,575.00	3,737.50	3,900.00	4,062.50	5.0%
5035 · Education and Training	734.13	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	0.0%
5036 · Education and Training - B.O.D.	0.00	150.00	150.00	150.00	150.00	150.00	150.00	0.0%
Insurance								
5040 · Liability	24,724.37	37,000.00	44,400.00	51,800.00	59,200.00	66,600.00	74,000.00	20.0%
5050 · Workers' Comp	4,590.45	4,852.94	4,950.00	5,047.06	5,144.12	5,241.18	5,338.23	2.0%
5055 · Health								
5055.1 · Employee Portion	(4,667.95)	(6,160.00)	-6,591.20	-7,022.40	-7,453.60	-7,884.80	-8,316.00	7.0%
5055 · Health - Other	23,310.60	37,345.00	39,959.15	42,573.30	45,187.45	47,801.60	50,415.75	7.0%
Total 5055 · Health	18,642.65	31,185.00	33,367.95	35,550.90	37,733.85	39,916.80	42,099.75	
Total Insurance	47,957.47	73,037.94	82,717.95	92,397.96	102,077.97	111,757.98	121,437.98	
5060 · Licenses, Permits, and Fees	6,276.83	6,962.00	7,658.20	8,354.40	9,050.60	9,746.80	10,443.00	10.0%
5065 · Auto	1,332.55	1,250.00	1,312.50	1,375.00	1,437.50	1,500.00	1,562.50	5.0%
5070 · Miscellaneous	13.96	50.00	50.00	50.00	50.00	50.00	50.00	0.0%
5080 · Office Expense	4,413.01	3,000.00	3,150.00	3,300.00	3,450.00	3,600.00	3,750.00	5.0%

GARBERVILLE SANITARY DISTRICT
Revenue & Expense with Projections
WATER

	5-YEAR AVERAGE	BUDGET FY 24/25	5-YEARS OF PROJECTIONS					Escalation Factor
			FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	
5082 · Office Subscriptions	754.51	3,750.00	3,937.50	4,125.00	4,312.50	4,500.00	4,687.50	5.0%
5085 · Outside Services	4,820.79	5,150.00	5,407.50	5,665.00	5,922.50	6,180.00	6,437.50	5.0%
5090 · Payroll Taxes	14,187.90	19,610.00	20,747.38	21,884.76	23,022.14	24,159.52	25,296.90	5.8%
5095 · Penalties and Fines	1.23	0.00	0.00	0.00	0.00	0.00	0.00	
5100 · Postage	1,590.06	1,750.00	1,837.50	1,925.00	2,012.50	2,100.00	2,187.50	5.0%
Total 5110 · Professional Fees	50,265.92	40,500.00	42,525.00	44,550.00	46,575.00	48,600.00	50,625.00	5.0%
5120 · Property Taxes	5.29	25.00	25.00	25.00	25.00	25.00	25.00	
5125 · Repairs and Maintenance	1,229.11	1,000.00	1,050.00	1,100.00	1,150.00	1,200.00	1,250.00	5.0%
5130 · Rents	5,012.00	5,010.00	5,010.00	5,010.00	5,010.00	5,010.00	5,010.00	0.0%
5135 · Retirement	4,292.77	5,150.00	5,448.70	5,747.40	6,046.10	6,344.80	6,643.50	5.8%
5137 · Supplies	969.80	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
5140 · Telephone	5,354.16	5,750.00	5,807.50	5,865.00	5,922.50	5,980.00	6,037.50	1.0%
5145 · Tools	1,292.26	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
5150 · Travel and Meetings	509.90	750.00	750.00	750.00	750.00	750.00	750.00	0.0%
5155 · Utilities	1,488.77	1,750.00	1,872.50	1,995.00	2,117.50	2,240.00	2,362.50	7.0%
5160 · Wages								
5165 · Wages - Overtime	5,487.35	1,287.50	1,362.18	1,436.85	1,511.53	1,586.20	1,660.88	5.8%
5160 · Wages - Other	79,309.50	101,745.00	107,646.21	113,547.42	119,448.63	125,349.84	131,251.05	5.8%
Total 5160 · Wages	84,796.84	103,032.50	109,008.39	114,984.27	120,960.16	126,936.04	132,911.93	
5170 · Vacation Accrual Adjustment	1,647.92	3,000.00	3,174.00	3,348.00	3,522.00	3,696.00	3,870.00	5.8%
Total Administrative and General	254,897.53	299,327.44	320,452.11	341,576.79	362,701.46	383,826.14	404,950.81	
Water Trans and Distribution								
7075 · Fuel	3,402.36	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.0%
7090 · Repairs and Maintenance	37,861.69	30,000.00	31,500.00	33,000.00	34,500.00	36,000.00	37,500.00	5.0%
7100 · Supplies	1,767.55	5,000.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	3.0%
7110 · Utilities	8,466.85	12,500.00	13,375.00	14,250.00	15,125.00	16,000.00	16,875.00	7.0%
7120 · Wages								
7125 · Wages - Overtime Water Trans	6,238.60	4,900.00	5,184.20	5,468.40	5,752.60	6,036.80	6,321.00	5.8%
7120 · Wages - Other	42,144.65	45,384.00	48,016.27	50,648.54	53,280.82	55,913.09	58,545.36	5.8%
Total 7120 · Wages	48,383.25	50,284.00	53,200.47	56,116.94	59,033.42	61,949.89	64,866.36	
Total Water Trans and Distribution	99,881.70	102,784.00	108,225.47	113,666.94	119,108.42	124,549.89	129,991.36	
Water Treatment								
7020 · Fuel	3,402.55	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.0%
7010 · Monitoring	6,756.22	10,000.00	10,500.00	11,000.00	11,500.00	12,000.00	12,500.00	5.0%
7015 · Outside Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7030 · Repairs and Maintenance	15,841.41	15,000.00	15,750.00	16,500.00	17,250.00	18,000.00	18,750.00	5.0%

GARBERVILLE SANITARY DISTRICT
Revenue & Expense with Projections
WATER

	5-YEAR AVERAGE	BUDGET FY 24/25	5-YEARS OF PROJECTIONS					Escalation Factor
			FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	
7040 · Supplies	12,292.38	15,600.00	16,380.00	17,160.00	17,940.00	18,720.00	19,500.00	5.0%
7050 · Utilities	52,443.91	62,000.00	66,340.00	70,680.00	75,020.00	79,360.00	83,700.00	7.0%
7060 · Wages								
7065 · Wages - Overtime Water Treat	6,058.60	4,800.00	5,078.40	5,356.80	5,635.20	5,913.60	6,192.00	5.8%
7060 · Wages - Other	36,944.42	43,413.00	45,930.95	48,448.91	50,966.86	53,484.82	56,002.77	5.8%
Total 7060 · Wages	43,003.02	48,213.00	51,009.35	53,805.71	56,602.06	59,398.42	62,194.77	
Total Water Treatment	133,739.50	155,813.00	164,979.35	174,145.71	183,312.06	192,478.42	201,644.77	
Total Expense	488,518.72	557,924.44	593,656.94	629,389.44	665,121.94	700,854.44	736,586.94	
Net Ordinary Income	143,234.70	147,825.56	112,343.06	76,610.56	40,878.06	5,145.56	(30,586.94)	
Other Income/Expense								
Other Income								
Gain on Asset Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8053 · Water Capital Grant Income	251,827.58	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8060 · Interest Income	2,776.69	500.00	500.00	500.00	500.00	500.00	500.00	0.0%
8061 · Interest Income (Prior Year)	(558.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8070 · Other Non-Operating Revenue	6,101.66	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
Total Other Income	260,147.02	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Other Expense								
8041 · Emergency Wage Reimbursement	193.80	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Loss on Asset Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9010 · Other Expenses	6,282.27	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
9040 · Depreciation	288,736.34	285,000.00	270,750.00	256,500.00	242,250.00	228,000.00	213,750.00	-5.0%
9050 · Interest Expense	1,684.26	272.38	272.38	272.38	272.38	272.38	272.38	Calc
Total Other Expense	296,896.67	286,272.38	272,022.38	257,772.38	243,522.38	229,272.38	215,022.38	
Net Other Income	(36,749.65)	(284,772.38)	(270,522.38)	(256,272.38)	(242,022.38)	(227,772.38)	(213,522.38)	
Net Income	106,485.05	(136,946.82)	(158,179.32)	(179,661.82)	(201,144.32)	(222,626.82)	(244,109.32)	
Back out Water Capital Grant Income	(251,827.58)	0.00	0.00	0.00	0.00	0.00	0.00	
Back out Depreciation	288,736.34	285,000.00	270,750.00	256,500.00	242,250.00	228,000.00	213,750.00	
Back out Connection Fees	(6,400.00)	0.00	0.00	0.00	0.00	0.00	0.00	
Adjusted Net Income	136,993.81	148,053.18	112,570.68	76,838.18	41,105.68	5,373.18	(30,359.32)	
Debt Service Payments		58,297.89	45,982.36	45,982.36	45,982.36	45,982.36	45,982.36	
Cash available for Fixed Assets & Capital Projects		89,755.30	66,588.32	30,855.82	(4,876.68)	(40,609.18)	(76,341.68)	

The Adjusted Net Income for FY 29/30 is negative, which indicates that the existing rates are insufficient to cover the projected expenses during that year.

The Cash Available for Fixed Assets and Capital Projects is negative in the last three fiscal years, indicating that in addition to not being able to cover expenses in the last fiscal year, that the District won't have enough revenue to cover the loan payment in FY 27/28, 28/29, or 29/30 with the current rates.

This means that a rate increase must be adopted that at a minimum covers the projected expenses and loan payments for all five of the years.

Capital Improvement Plan Projects - WATER

In addition to annual expenses and loan payment, the District also need to evaluate how much is needed to pay for their portion of any capital improvement projects or the costs to replace assets. The water infrastructure is very old in Garberville and much of it has lasted far beyond its useful life. Over the past 20 years the District has worked hard at obtaining grants and replacing the major components of the water treatment and storage system. We have constructed a new surface water treatment plant, rehabilitated the pumping system for the raw water intake, replaced the pumps in the Tobin Well, replaced the Alderpoint Storage Tank, replaced the pumps for the Upper Maple Lane pressure zone, and are currently replacing the Robertson and Wallan Tanks, replacing the Arthur Road pump station, gutting and replacing all the equipment for the Wallan pump station. The only major piece of above ground infrastructure that is decrepit is the Hurlbutt Tank. BUT, virtually all of the underground infrastructure is also old. Things like the waterlines, valves, and pressure reducing vaults. The aerial waterlines that traverse from one side of Bear Gulch to the other. We continue to apply for grants to fund replacement of this aging infrastructure.

Appendix E details the various capital improvement projects on the District's long-term plan and shows the amounts of grant funds and the matching funds that will be needed from the District. The amounts shown are estimates and actual costs and fiscal years may vary depending upon the needs of the District, and are intended to be used to evaluate the sufficiency of the existing rates to support the needed improvement in the District. Should the cost of a project be less than shown, the additional funds can be used to complete another project sooner or to cover overages that might be experienced on another project.

Fixed Assets to Acquire or Replace (Split evenly between Water & Sewer)

Unfortunately, assets like pumps, vehicles and computers don't last indefinitely. The District must plan for the eventual replacement of these types of assets. Things like the software used expires and must be upgraded to be compliant with federal and state requirements. Appendix D shows the various assets that are planned for acquisition or replacement over the next 20 years. The amounts shown are estimates and actual costs and fiscal years may vary depending upon the needs of the District. These assets are used equally by the water and sewer class, so the costs for them are split 50/50 between the two.

FINANCIAL CONDITION AFTER CIPs AND ASSET ACQUISITION

The following table expands upon the previous one to address the financial resources needed each fiscal year to support the implementation of at least a portion of some of these projects over the next five years. The District is currently part way complete on the Tanks Replacement Project and this section identifies the amounts that will be needed over the next five years to finish the project and/or return reserve funds already spent back to the reserve accounts. It also summarizes the cash available for CIPs and Assets and the amount remaining (or deficient) after these investments are made.

Table 12. Available Cash after CIPs and Asset Acquisition

Description	25/26 Projected	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected
Cash Available for Assets & CIPs	66,588.32	30,855.82	(4,876.68)	(40,609.18)	(76,341.68)
Total CIPs by Year from Appendix	238,000	114,792	237,292	107,292	48,125
50% of Average Total Assets	2,300	2,300	2,300	2,300	2,300
Cash Available after Fixed Assets & CIPs	(185,912)	(85,686)	(245,919)	(148,651)	(125,217)

The total cash available over the 5-year period is (\$791,385). If we were to try to implement a rate increase over the next five years for the 448 water customers, then the increase amount per customer per year would be $\$791,385 / (448 * 5) = \353.30 per year = \$29.44 per customer per month. This is obviously not acceptable.

But, since the amount available for all the fiscal years is negative, the rates do need to be adjusted to provide at least a portion of the savings towards these projects so that a loan can be acquired and the costs spread out over a longer period of time. Therefore, in addition to the minor change in structure for the water rates, the District is also proposing a small rate increase in the final year of the 5-year period being evaluated. The next section further details the proposed changes.

PROPOSED CHANGES TO WATER RATE STRUCTURE & PROPOSED RATES

The only proposed change to the structure of the residential water rates is to modify the number of units that is encompassed by each of the residential consumption tiers. Tier 1 will change from 0 - 8 units to 0 - 4 units. Tier 2 will change from 9 - 20 units to 5 -10 units. Tier 3 will change from all units 21 and over to all units 11 and over.

All of the residential water rates, with the exception of the upper zone surcharges, are proposed to be decreased. The base rate will be decrease for all residential accounts from \$79 per month to \$70 per month. Tier 1 from \$3.00 per unit to \$1.00 per unit. Tier 2 from \$5.00 per unit to \$3.00 per unit. Tier 3 from \$12.00 per unit to \$7.50 per unit. It isn't until the fifth year of the proposed rate structure that the rates return to approximately what they are currently. Note that the change from existing revenue is negative for ALL years except the final year.

Table 13. Proposed Residential Water Rates

Description	Existing	RATE PER MONTH STARTING				
	Jan 2025	July 2025	July 2026	July 2027	July 2028	July 2029
Base Rate - all meter sizes (\$/mo.)	79.00	70.00	73.00	75.00	77.00	80.00
Upper Zone Surcharge -Meadows (\$/mo.)	12.00	15.00	15.00	15.00	15.00	15.00
Consumption Charges:						
Residential Tier 1: 0-4 units (\$/hcf)	3.00	1.00	1.25	1.50	1.75	2.00
Residential Tier 2: 5-10 units (\$/hcf)	5.00	3.00	3.50	4.00	4.75	5.00
Residential Tier 3: 11 + units (\$/hcf)	12.00	7.50	8.00	8.50	9.50	10.00
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00	1.00
Estimated Revenue	347,000	296,700	313,000	325,800	341,300	356,400
Change from Existing		(50,300)	(34,000)	(21,200)	(5,700)	9,400

For the commercial water rates the only change to methodology is the deletion of tier 2 consumption charge so that all units cost the same amount. Modest increases are proposed to cover the increase in expenditures.

Table 14. Proposed Commercial Water Rates

Description	Existing	RATE PER MONTH STARTING				
	Jan 2025	July 2025	July 2026	July 2027	July 2028	July 2029
Base Rate (\$/mo.)						
Tier 1 - 0-8 units annual average	79.00	80.00	83.00	85.00	90.00	95.00
Tier 2 - 9-40 units annual average	150.00	160.00	165.00	175.00	185.00	200.00
Tier 3 - 41 + units annual average	300.00	320.00	335.00	350.00	365.00	375.00
Upper Zone Surcharge -Meadows (\$/mo.)	12.00	15.00	15.00	15.00	15.00	15.00
Consumption Charges						
Tier 1 (0-40):	5.00					
Tier 2 (41+)	4.25					
New: All units (\$/hcf)		5.00	5.50	5.75	6.25	6.75
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00	1.00
Estimated Revenue	350,000	369,000	390,400	408,200	435,200	465,400
Change from Existing		19,000	40,400	58,200	85,200	115,400

FINANCIAL IMPACT OF PROPOSED WATER RATES & CASH FLOW PROJECTIONS

Table 15. Summary of Changes to Available Cash from Proposed Rate Changes.

Description	BUDGET	5-YEARS OF PROJECTIONS				
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Adjusted Net Income with Existing Rates	148,053.18	112,570.68	76,838.18	41,105.68	5,373.18	(30,359.32)
Debt Service Payments	58,297.89	45,982.36	45,982.36	45,982.36	45,982.36	45,982.36
Cash available for Fixed Assets & Capital Projects	89,755.30	66,588.32	30,855.82	(4,876.68)	(40,609.18)	(76,341.68)
Estimated Revenue from Residential Rate Proposed		296,700	313,000	325,800	341,300	356,400
Estimated Revenue from Commercial Rate Proposed		369,000	390,400	408,200	435,200	465,400
Cash available with new rates		35,288	37,256	32,123	38,891	48,458
Water CIP Amounts		248,000	114,792	237,292	107,292	48,125
Fixed Asset Amounts		4,500	1,750	3,750	750	750
Cash Available after CIPs & Assets with New Rates		(217,212)	(79,286)	(208,919)	(69,151)	(417)

* The decrease in residential water rates results in a net negative effect on the overall cash flow because the commercial increase is not enough to overcome the residential decrease or the projected increase in expenses.

As can be seen in this table on the “Cash available with new Rates” row, the proposed decreases in residential water rates will still generate enough revenue to meet the needs for operations and debt service, but the last row shows they are not enough to cover capital improvement projects and asset replacements over the next five years.

The total cash available for CIPs and Assets with the new rates is \$192,017. This amount will have to be carefully managed by the Board as they decide each year which of the much needed CIPs and Fixed Assets can be undertaken. Should 100% grant programs be available for any of the large CIPs, a portion of this amount can be used to cover ineligible expenses for those projects. Performing the much needed replacement of aging infrastructure will not occur with the proposed rate structure but all of the projected operational expenses and loan payments should be covered.

WATER RATE SURVEY

A rate survey for residential customers of the surrounding area shows that the District’s existing water rates fall towards the top of the range. After implementing the proposed rates in 2025, the District’s rate will remain towards the top but the rate for the mid-level consumption accounts will be lowered.

Table 16. Rates for Monthly Single Family Residential (5/8” or 3/4” meter) Water Bill

Name of Agency	Cost for 5 units (HCF)	Cost for 10 units (HCF)	Cost for 20 units (HCF)
Miranda CSD			
City of Fortuna			
McKinleyville CSD			
City of Eureka			
Ferndale			
City of Arcata			
Humboldt Bay Municipal WD			
Willow Creek CSD			
Fieldbrook CSD			
Redway CSD			
Humboldt CSD			
City of Rio Dell			
Phillipsville			
Garberville Sanitary District - EXISTING			
City of Trinidad			
Garberville Sanitary District - PROPOSED			
Benbow			

This table will be populated in the published version

SEWER

SUMMARY OF SEWER CUSTOMERS

Table 17. Type and Number of Sewer Customer Accounts

Customer Type	Number of ERUs
Residential	262.0
Commercial	233.8
Multi-family/Mixed Use	126.8
Sewer Only	6.0
Total:	628.6

EXISTING SEWER RATES

The existing sewer rates charge the same base rate per Equivalent Residential Unit (ERU) regardless of whether an account is residential, commercial, multi family, or multi-use. The existing rate structure also includes a sewer consumption charge for each unit of water used by the customer and a consumption strength multiplier assigned to each account. Single family residential accounts are all set with an ERU and CSM of 1.0. Appendix G contains the adopted table (Res 20-007) titled SEWER EQUIVALENT RESIDENTIAL UNIT (ERU) DETERMINATION that explains how ERUs are calculated and the consumption strength multiplier (CSM) for each type of establishment. Appendix A is a list of each of the multi-family, mixed use, or commercial accounts by account number with additional information on the number of ERUs and CSMs. Currently, the ERUs used to compute the base sewer rate is not recalculated each year unless some change is made to the conditions at the premise. For example: a store becomes a restaurant, the ownership or tenancy changes and the use of water and or sewer at the premise changes. It is at the General Manager’s discretion to make these changes. Any owner can appeal the General Manager’s decision to the Board of Directors of the District.

Table 18. **Adopted** Residential and Commercial Sewer Rates (from Res 20-007)

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate - per ERU (\$/mo.)	42.00	45.00	48.00	51.00	53.00
Residential & Commercial Consumption (\$/hcf) X consumption strength multiplier SFR CSM = 1.0	2.50	3.00	4.00	5.00	5.50

The rates adopted by the Board in Resolution 20-007 were significantly lower than those recommended in the 2020 Rate Study. The Board receive comments during the public hearing process and chose to adopt a more gradual rate implementation schedule. In addition to this decrease, each year as part of the budget adoption process, the Board reviews the adopted rate increase and determines if it is necessary to implement all of the proposed increase. Over the past five years the Board has not implemented the adopted rate increases in the years originally adopted. They have implemented them more slowly and, in some cases, not at all. The following table summarized by fiscal year what the implemented rates have been.

Table 19. **Implemented Residential and Commercial Sewer Rates** (from Res 22-007, 23-006, 24-007)

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022 [^]	July 2023	July 2024
Base Rate - per ERU (\$/mo.)	42.00	45.00	48.00	48.00	48.00*
Residential & Commercial Consumption (\$/hcf) X consumption strength multiplier SFR CSM = 1.0	2.50	3.00	4.00	3.00	3.00

[^] The Board decided to stop charging sewer consumption on all residential Tier 3 water units based upon the assumption that those units are being used for outdoor irrigation and are not entering the sewer collection system.

* In February 2025 the Board changed this to \$53.00 because of the significant projected negative cash flow for the operational expenses and debt service for FY 24/25 due to not implementing any rate increase for the past two years.

In the 2020 Rate Study, projected expenses and revenues from the adopted rate structure were included. The following table summarizes what was anticipated. Note that the sewer rates as adopted were not the same as the sewer rates proposed in the 2020 Rate Study and the numbers presented are based upon the adopted rates not the numbers shown in the published rate study.

Table 20. **Summary of Projected Revenue, Expenditures and Profit from 2020 Rate Study**

Description	FISCAL YEAR STARTING				
	July 2020	July 2021	July 2022	July 2023	July 2024
Estimated Sewer Revenue with adopted rates	399,000	442,000	508,000	582,000	618,000
Estimated Revenue Available for debt service & Assets after expenses	72,872	105,436	168,057	230,716	254,389
Debt Service Payments	36,948	38,081	39,256	40,470	0
Estimated Cash available for Capital Projects or Fixed Assets	35,924	67,355	128,801	190,245	254,389
Estimated Capital Projects & Assets	120,000	127,500	112,500	177,000	272,000
Overage or (Deficit) of available Cash	(84,076)	(60,145)	16,301	13,245	(17,611)

As you can see in the above table, the rates adopted by the Board in 2020 were unable to fund the estimated CIP or Asset acquisition amounts. They were anticipated to cover the operational expenses and the debt service. The revenue from the implemented rates is listed in the following table along with the actual net revenue from the audited financial statements thru June 30, 2024. The amounts shown for the year beginning July 2024 are based upon the adopted budget.

Table 21. Summary of Actual Revenue, Expenditures and Profit (for the same time period) with Implemented Rates

Description	FISCAL YEAR STARTING				
	July 2020	July 2021	July 2022	July 2023	July 2024
Actual Sewer Revenue with implemented rates	417,839	450,658	501,436	450,279	470,000
Actual Revenue Available for debt service & Assets after expenses	90,514	64,028	103,600	564	4,007
Debt Service Payments	31,991	34,494	47,488	40,194	12,316
Actual Revenue available for Capital Projects or Fixed Assets	58,523	29,534	56,112	(39,630)	(8,309)
Amount Expended for Capital Projects or Fixed Assets less grant reimbursements	9,892	27,281	3,800	27,130	21,000
Overage or (Deficit) of available Cash	48,631	2,253	52,312	(66,760)	(29,309)

Upon inspection of these two tables, it is evident that the projected revenues in the last two years were significantly lower than projected and that the actual expenses were significantly higher than projected. Neither is good for the District's finances. If you take all five year's figures for the "Actual Revenue available for Capital Projects or Fixed Assets" and sum them, it gives you an idea of whether overall the sewer fund covered all its operational expenses and debt service over the 5-year period. The total is \$96,231. The total amounts expended for CIPs and Assets during the same 5-years is \$89,103.

The net cash flow for the 5-years is \$7,128. This is extremely close to having dipped into the reserves for the CIPs and Assets.

Table 22. Difference Between Projected and Actual Revenue, Expenditures and Profit

Description	FISCAL YEAR STARTING				
	July 2020	July 2021	July 2022	July 2023	July 2024
Sewer Revenue Difference	18,839	8,658	(6,564)	(131,721)	(148,000)
Revenue Available for debt service & CIP/Assets Difference	17,643	(41,408)	(64,457)	(230,152)	(250,382)
Debt Service Payments Difference	(4,957)	(3,587)	8,232	(276)	12,316
Revenue available for CIPs or Assets	22,600	(37,821)	(72,689)	229,875)	(262,698)
Difference in Capital Projects & Assets	(110,108)	(100,219)	(108,700)	(149,870)	(251,000)
Difference in Overage or (Deficit) of available Cash	132,708	62,398	36,011	(80,005)	(11,698)

Looking at the totals for the 5-year period:

- The sewer revenue was a total of \$258,788 less than projected - in part due to COVID and in part due to water conservation.
- The total net revenue available for debt payments, CIPs and Asset replacement was \$568,757 less than projected.
- Since \$258,788 was due to lower revenue, the remainder of \$309,969 is due to higher expenses than projected.

PROJECTED FINANCIAL CONDITION WITHOUT REVENUE ADJUSTMENTS - SEWER

As with the Water section, the itemized O&M expenses for the past ten years were carefully reviewed by the District and also forecasted for the 5-year study period using Escalation Factors, which were computed and analyzed for various expense categories. Escalation Factors were calculated for three categories using historical Consumer Price Index (CPI) data and historical District expenditure information. Appendix C contains the past 10 years of audited detailed revenue and expenditure information for the sewer class. This historical data is the basis of the 5-year average shown in the Revenues & Expenditures Report and has been used to make the projections for the next 5 years of expenditures. The column on the far right of the report lists the escalation factor for each line item. This escalation factor is applied to each of the next five years being evaluated in this rate study. The revenue shown is based upon NO change to the existing rates and is presented to determine if existing rates are sufficient to cover projected expenditures over the next five years.

One of the items with the highest Escalation Factor is liability insurance. The District has seen unprecedented increases in the cost of premiums for liability insurance so the projections are based upon the actual increases incurred over the last five years. Should this conservative estimate be more than comes to pass, the Board will evaluate each year as part of the budget approval process whether the full rate increase needs to be implemented to cover the budgeted expenses. This may be an area that results in the full rate increase not being implemented.

In addition, the District has existing loans for which the debt service load is known. The interest on these loans is in the Interest Expense line item toward the bottom of the next table. For the Sewer fund, the final loan payment will be made in FY 24/25, so there are no future debt service payments due.

Upon inspection of the last line of the following table, the existing rates will not meet the projected operational expenses much less cover any of the projected CIPs and asset replacement costs, so a rate increase will be needed.

Table 23. Revenue and Expenditures Report with previous 5-year Average, Adopted Budget, and 5-years of Projections with Escalation Factors

GARBERVILLE SANITARY DISTRICT
Revenue & Expense with Projections
SEWER

	5-YEAR AVERAGE	BUDGET FY 24/25	5-YEARS OF PROJECTIONS					Escalation Factor
			FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	
Income			Revenue with no Rate Increase					
4200 · Sewer Charges	436,429.86	470,000.00	470,000.00	470,000.00	470,000.00	470,000.00	470,000.00	
4300 · Connection Fees	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00	
4650 · Late Charges	5,820.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
4700 · Other Operating Revenue	754.49	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
Total Income	447,804.35	478,750.00	479,000.00	479,000.00	479,000.00	479,000.00	479,000.00	
Expense								
Administrative and General								
5025 · Discount Program	1,547.90	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	0.0%
5000 · Advertising	0.00	50.00	50.00	50.00	50.00	50.00	50.00	0.0%
5005 · Bad Debts	461.97	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.0%
5010 · Bank Charges								
5012 · Merchant Account Fees	2,206.44	2,300.00	2,518.50	2,737.00	2,955.50	3,174.00	3,392.50	9.5%
5010 · Bank Charges - Other	997.56	1,000.00	1,050.00	1,100.00	1,150.00	1,200.00	1,250.00	5.0%
Total 5010 · Bank Charges	3,204.00	3,300.00	3,568.50	3,837.00	4,105.50	4,374.00	4,642.50	
5020 · Directors Fees	1,175.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
5030 · Dues and Memberships	2,418.43	3,250.00	3,412.50	3,575.00	3,737.50	3,900.00	4,062.50	5.0%
5035 · Education and Training	637.78	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	0.0%
5036 · Education and Training - B.O.D.	0.00	150.00	150.00	150.00	150.00	150.00	150.00	0.0%
Insurance								
5040 · Liability	24,724.47	37,000.00	44,400.00	51,800.00	59,200.00	66,600.00	74,000.00	20.0%
5050 · Workers' Comp	4,991.72	5,207.06	5,311.20	5,415.34	5,519.48	5,623.62	5,727.77	2.0%
5055 · Health								
5055.1 · Employee Portion	(4,054.77)	(6,160.00)	(6,591.20)	(7,022.40)	(7,453.60)	(7,884.80)	(8,316.00)	7.0%
5055 · Health - Other	23,310.60	37,345.00	39,959.15	42,573.30	45,187.45	47,801.60	50,415.75	7.0%
Total 5055 · Health	19,255.83	31,185.00	33,367.95	35,550.90	37,733.85	39,916.80	42,099.75	
Total Insurance	48,972.02	73,392.06	83,079.15	92,766.24	102,453.33	112,140.42	121,827.52	
5060 · Licenses, Permits, and Fees	26,543.63	33,038.00	36,341.80	39,645.60	42,949.40	46,253.20	49,557.00	10.0%
5065 · Auto	1,331.83	1,250.00	1,312.50	1,375.00	1,437.50	1,500.00	1,562.50	5.0%
5070 · Miscellaneous	13.95	50.00	50.00	50.00	50.00	50.00	50.00	0.0%
5080 · Office Expense	4,335.20	3,000.00	3,150.00	3,300.00	3,450.00	3,600.00	3,750.00	5.0%
5082 · Office Subscriptions	754.49	3,750.00	3,937.50	4,125.00	4,312.50	4,500.00	4,687.50	5.0%
5085 · Outside Services	3,347.46	5,150.00	5,407.50	5,665.00	5,922.50	6,180.00	6,437.50	5.0%
5090 · Payroll Taxes	15,346.96	17,990.00	19,033.42	20,076.84	21,120.26	22,163.68	23,207.10	5.8%
5095 · Penalties and Fines	1.22	0.00	0.00	0.00	0.00	0.00	0.00	
5100 · Postage	1,543.76	1,750.00	1,837.50	1,925.00	2,012.50	2,100.00	2,187.50	5.0%
5110 · Professional Fees	36,108.79	40,500.00	42,525.00	44,550.00	46,575.00	48,600.00	50,625.00	5.0%

GARBERVILLE SANITARY DISTRICT
Revenue & Expense with Projections
SEWER

	5-YEAR AVERAGE	BUDGET FY 24/25	5-YEARS OF PROJECTIONS					Escalation Factor
			FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	
5120 · Property Taxes	2.89	25.00	25.00	25.00	25.00	25.00	25.00	
5125 · Repairs and Maintenance	1,276.93	1,000.00	1,050.00	1,100.00	1,150.00	1,200.00	1,250.00	5.0%
5130 · Rents	5,012.00	5,010.00	5,010.00	5,010.00	5,010.00	5,010.00	5,010.00	0.0%
5135 · Retirement	4,655.77	5,150.00	5,448.70	5,747.40	6,046.10	6,344.80	6,643.50	5.8%
5137 · Supplies	900.18	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
5140 · Telephone	5,364.69	5,750.00	5,807.50	5,865.00	5,922.50	5,980.00	6,037.50	1.0%
5145 · Tools	1,302.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
5150 · Travel and Meetings	466.19	750.00	750.00	750.00	750.00	750.00	750.00	0.0%
5155 · Utilities	1,488.68	1,750.00	1,872.50	1,995.00	2,117.50	2,240.00	2,362.50	7.0%
5160 · Wages			0.00	0.00	0.00	0.00	0.00	
5165 · Wages - Overtime	1,291.10	1,287.50	1,362.18	1,436.85	1,511.53	1,586.20	1,660.88	5.8%
5160 · Wages - Other	79,299.06	101,745.00	107,646.21	113,547.42	119,448.63	125,349.84	131,251.05	5.8%
Total 5160 · Wages	80,590.17	103,032.50	109,008.39	114,984.27	120,960.16	126,936.04	132,911.93	
5170 · Vacation Accrual Adjustment	1,856.37	3,000.00	3,174.00	3,348.00	3,522.00	3,696.00	3,870.00	5.8%
Total Administrative and General	250,660.23	324,137.56	348,051.46	371,965.35	395,879.25	419,793.14	443,707.04	
Sewage Collection								
6010 · Fuel	3,402.36	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.0%
6020 · Pumping	0.00	0.00						
6030 · Repairs and Maintenance	16,818.90	13,000.00	13,650.00	14,300.00	14,950.00	15,600.00	16,250.00	5.0%
6040 · Supplies	422.61	2,000.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	3.0%
6050 · Utilities	3,829.20	4,500.00	4,815.00	5,130.00	5,445.00	5,760.00	6,075.00	7.0%
6060 · Wages								
6065 · Wages - Overtime Sewer Colle	15,884.55	5,500.00	5,819.00	6,138.00	6,457.00	6,776.00	7,095.00	5.8%
6060 · Wages - Other	45,489.60	53,077.00	56,155.47	59,233.93	62,312.40	65,390.86	68,469.33	5.8%
Total 6060 · Wages	61,374.15	58,577.00	61,974.47	65,371.93	68,769.40	72,166.86	75,564.33	
Sewage Collection - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Sewage Collection	85,847.22	83,077.00	87,499.47	91,921.93	96,344.40	100,766.86	105,189.33	
Sewage Treatment								
6075 · Fuel	3,433.39	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.0%
6080 · Monitoring	5,860.89	7,000.00	7,350.00	7,700.00	8,050.00	8,400.00	8,750.00	5.0%
6085 · Outside Services	120.00		0.00	0.00	0.00	0.00	0.00	0.0%
6100 · Repairs and Maintenance	6,408.82	15,000.00	15,750.00	16,500.00	17,250.00	18,000.00	18,750.00	5.0%
6110 · Supplies	8,527.73	7,800.00	8,190.00	8,580.00	8,970.00	9,360.00	9,750.00	5.0%
6120 · Utilities	13,587.54	17,000.00	18,190.00	19,380.00	20,570.00	21,760.00	22,950.00	7.0%
6130 · Wages								
6135 · Wages - Overtime Sewer Trea	1,041.15	2,550.00	2,697.90	2,845.80	2,993.70	3,141.60	3,289.50	5.8%
6130 · Wages - Other	47,867.55	52,076.00	55,096.41	58,116.82	61,137.22	64,157.63	67,178.04	5.8%

GARBERVILLE SANITARY DISTRICT
Revenue & Expense with Projections
SEWER

	5-YEAR AVERAGE	BUDGET FY 24/25	5-YEARS OF PROJECTIONS					Escalation Factor
			FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	
Total 6130 · Wages	48,908.70	54,626.00	57,794.31	60,962.62	64,130.92	67,299.23	70,467.54	
Total Sewage Treatment	86,847.08	106,426.00	112,274.31	118,122.62	123,970.92	129,819.23	135,667.54	
Total Expense	423,684.03	513,640.56	547,825.23	582,009.90	616,194.57	650,379.24	684,563.91	
Net Ordinary Income	24,120.32	(34,890.56)	(68,825.23)	(103,009.90)	(137,194.57)	(171,379.24)	(205,563.91)	
Other Income/Expense								
Other Income								
Property Tax Revenue								
8045 · PILT Revenue	9.05	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8010 · Secured	30,357.02	33,000.00	34,650.00	36,300.00	37,950.00	39,600.00	41,250.00	5.0%
8020 · Unsecured	1,174.03	1,300.00	1,365.00	1,430.00	1,495.00	1,560.00	1,625.00	5.0%
8025 · Prior Years	27.32	10.00	10.00	10.00	10.00	10.00	10.00	0.0%
8030 · Supplemental - Current	423.18	500.00	500.00	500.00	500.00	500.00	500.00	0.0%
8035 · Supplemental - Prior Years	67.88	50.00	50.00	50.00	50.00	50.00	50.00	0.0%
Total Property Tax Revenue	32,058.48	34,860.00	36,575.00	38,290.00	40,005.00	41,720.00	43,435.00	
8060 · Interest Income	7,710.08	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.0%
8061 · Interest Income (Prior Year)	(253.15)		0.00	0.00	0.00	0.00	0.00	0.0%
8070 · Other Non-Operating Revenue	1,099.02	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
9030 · Homeowners' Tax Relief	147.75	310.00	310.00	310.00	310.00	310.00	310.00	0.0%
Total Other Income	40,782.89	40,170.00	41,885.00	43,600.00	45,315.00	47,030.00	48,745.00	
Other Expense								
8041 · Emergency Wage Reimbursement	57.60	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9010 · Other Expenses	106.15	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
9040 · Depreciation	159,174.76	140,000.00	133,000.00	126,000.00	119,000.00	112,000.00	105,000.00	-5.0%
9050 · Interest Expense	2,569.38	272.38	272.38	272.38	272.38	272.38	272.38	0.0%
Total Other Expense	161,907.90	141,272.38	134,272.38	127,272.38	120,272.38	113,272.38	106,272.38	
Net Other Income	(121,125.00)	(101,102.38)	(92,387.38)	(83,672.38)	(74,957.38)	(66,242.38)	(57,527.38)	
Net Income	(97,004.69)	(135,992.94)	(161,212.61)	(186,682.28)	(212,151.95)	(237,621.62)	(263,091.29)	
Back out Capital Grant Income	(20.71)	0.00	0.00	0.00	0.00	0.00	0.00	
Back out Depreciation	159,174.76	140,000.00	133,000.00	126,000.00	119,000.00	112,000.00	105,000.00	
Back out Connection Fees	(4,800.00)	0.00	0.00	0.00	0.00	0.00	0.00	
Adjusted Net Income	57,349.37	4,007.06	(28,212.61)	(60,682.28)	(93,151.95)	(125,621.62)	(158,091.29)	
Debt Service Payments		12,315.53	0.00	0.00	0.00	0.00	0.00	
Cash available for Fixed Assets & Capital Projects		(8,308.47)	(28,212.61)	(60,682.28)	(93,151.95)	(125,621.62)	(158,091.29)	

Capital Improvement Plan Projects - SEWER

In addition to annual expenses and loan payments, the District also need to evaluate how much is needed to pay for their portion of any capital improvement projects or the costs to replace assets for the upcoming 5-years. The above-ground sewer infrastructure within the District has been updated and rehabilitated. The underground sewer lines however, are well beyond their useful life. The pumps in some of the lift stations are original from construction of the Meadows subdivision back in the 1970s and 1980s.

Appendix F details the various capital improvement projects on the District’s long-term plan and shows the amounts of grant funds and the matching funds that will be needed from the District. The amounts shown are estimates and actual costs and fiscal years may vary depending upon the needs of the District, and are intended to be used to evaluate the sufficiency of the existing rates to support the needed improvement in the District. Should the cost of a project be less than shown, the additional funds can be used to complete another project sooner or to cover overages that might be experienced on another project.

Fixed Assets to Acquire or Replace (Split evenly between Water & Sewer)

Unfortunately, assets like pumps, vehicles and computers don’t last indefinitely. The District must plan for the eventual replacement of these types of assets. Things like the software used expires and must be upgraded to be compliant with federal and state requirements. Appendix D shows the various assets that are planned for acquisition or replacement over the next 20 years. The amounts shown are estimates and actual costs and fiscal years may vary depending upon the needs of the District. These assets are used equally by the water and sewer class, so the costs for them are split 50/50 between the two.

FINANCIAL CONDITION AFTER CIPs AND ASSET ACQUISITION

The following table expands upon the previous one to address the financial resources needed each fiscal year to support the implementation of at least a portion of some of these projects over the next five years and summarizes the cash available for CIPs and Assets and the amount remaining (or deficient) after these investments are made. The District has no ongoing sewer CIP project currently but an imminent problem is the sewer aerial off Meridith Drive towards CalFire.

Table 24. Available Cash after CIPs and Asset Acquisition

Description	25/26 Projected	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected
Cash Available for Assets & CIPs	(28,213)	(60,682)	(93,152)	(125,622)	(158,091)
Total CIPs by Year from Appendix	111,000	126,000	146,000	146,000	146,000
50% of Average Total Assets	2,300	2,300	2,300	2,300	2,300
Cash Available after Fixed Assets & CIPs	(143,713)	(188,432)	(242,902)	(272,372)	(304,841)

The total cash available after CIPs & Assets under the current rates is (\$465,760). Therefore, in addition to the change in structure for the sewer rates, the District is also proposing a rate adjustment for all five years to increase the revenue collected to the point where it at least covers the annual operational expenditures. The total cash available after fixed assets & CIPs over the 5-year period totals (\$1,152,260). If we were to try to implement a rate increase over the next five years for the 628 sewer ERUs, then the increase amount per customer per year would be $\$1,152,260 / (628 * 5) = \366.96 per year = \$30.58 per ERU per month. This is obviously not acceptable.

PROPOSED CHANGES TO SEWER RATE STRUCTURE AND PROPOSED RATES

The District is proposing to change the methodology for the calculation of sewer charges. In the existing rate structure, each month the customer's charges are computed using the number of units of water they used that month in addition to the base rate. Over the past five years this methodology has resulting in hugely varying bills for the customer since both water and sewer charges are directly linked to the number of units of water used. Many customer complaints over the difficulty in budgeting for these large variations has led the District to want to adopt a new methodology wherein each residential customer is assigned a number of ERUs based upon historical water useage similar to how the commercial and multi-family accounts were evaluated in 2020. Once every customer has an ERU designation, the sewer rate base rate will be set each year on a per ERU basis and each customer will receive a sewer bill for the same amount each month. For the commercial, multi-family and mixed-use customers, these ERU designations already exist and are listed in the table in Appendix A by account number. For the residential customers, several years of historical data was consulted in creating the table in Appendix B which lists the proposed ERU designation for each customer by account number. As with the commercial ERUs, the General Manager will have the authority to make modifications as needed and the customer can appeal the General Manager's decision to the Board of Directors.

Both residential and commercial customer tables in the Appendices include an average useage column. Sample calculations for existing monthly charges and proposed FY 25/26 monthly charges (both based upon the average useage for the account) are included to give the customers an idea of the effect this change in charge calculation methodology will have on their specific account.

Table 25. Proposed Residential and Commercial Sewer Rates

Description	Existing	RATE PER MONTH STARTING				
	Jan '25	July 2025	July 2026	July 2027	July 2028	July 2029
Base Rate - per ERU (\$/mo.)	53.00	68.00	73.00	78.00	83.00	89.00
Residential and Commercial Consumption	3.00	0.00	0.00	0.00	0.00	0.00
Estimated Revenue	486,408	493,700	530,000	566,400	602,700	646,200
Increase above Existing Revenue		23,700	60,000	96,400	132,700	176,200

FINANCIAL IMPACT OF PROPOSED SEWER RATES ON CASH FLOW PROJECTIONS

Table 26. Summary of Changes to Available Cash from Proposed Rate Changes.

Description	BUDGET	5-YEARS OF PROJECTIONS				
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Adjusted Net Income	4,007	(28,213)	(60,682)	(93,152)	(125,622)	(158,091)
Debt Service Payments	12,316	0	0	0	0	0
Cash available for Fixed Assets & Capital Projects	(8,308)	(28,213)	(60,682)	(93,152)	(125,622)	(158,091)
Estimated Additional Revenue from Proposed Rates		23,700	60,000	96,400	132,700	176,200
Cash available with new rates for CIPs & Fixed Assets		(4,513)	(682)	3,248	7,078	18,109
Sewer CIP Amounts		111,000	126,000	146,000	146,000	146,000
Asset Replacement Amounts		4,500	1,750	3,750	750	750
Cash available with new rates after CIPs & Fixed Assets		(120,013)	(128,432)	(146,502)	(139,672)	(128,641)

As can be seen in this table, the proposed sewer rates will not generate enough revenue to meet the needs for the projected operations expenses over the two fiscal years. The shortage is fairly small and it is likely that one or more of the escalation factors will be enough smaller than anticipated to allow the budget to balance each year.

The cash available with the new rates after annual operating expenses are covered totals \$ 23,240 for ALL FIVE YEARS. This is a very small margin for error.

There will be NO revenue available for capital project or replacement of fixed assets with the proposed rates.

SEWER RATE SURVEY

A rate survey for residential customers of the surrounding area shows that the District’s existing sewer rates fall in the middle of the range. After implementing the proposed rates in 2020, the District’s rate will remain in the middle.

Table 27. Rates for Monthly Single Family Residential sewer Bill

Name of Agency	Cost for 5 units (HCF)	Cost for 10 units (HCF)	Cost for 20 units (HCF)
City of Trinidad	N/A	N/A	N/A
Willow Creek CSD	N/A	N/A	N/A
Benbow	N/A	N/A	N/A
Phillipsville	N/A	N/A	N/A
Miranda			
Garberville Sanitary District - Existing			
City of Fortuna			
McKinleyville CSD			
Humboldt CSD			
Humboldt Bay Municipal WD			
Redway CSD			
Ferndale			
Garberville Sanitary District - Proposed			
City of Arcata			
City of Eureka			
City of Rio Dell			
Fieldbrook CSD			

This table will be populated in the published version

EXAMPLES FOR RATE CALCULATIONS

Example 1: Residential Customer with 7 units of consumption

Existing Rates:

Description	Rate	Number	Amount
Water Base Rate	\$79.00	1	79.00
Water Consumption Tier 1	3.00	7	31.00
Subtotal Water			110.00
Sewer Base Rate	53.00	1	53.00
Sewer Consumption	3.00	7	21.00
Subtotal Sewer			74.00
Total Bill			184.00

Proposed Rates:

Description	Rate	Number	Amount
Water Base Rate	\$70.00	1	70.00
Water Consumption Tier 1	1.00	4	4.00
Water Consumption Tier 2	3.00	3	9.00
Subtotal Water			83.00
Sewer Base Rate	68.00	1	68.00
Sewer Consumption	0.00		0.00
Subtotal Sewer			68.00
Total Bill			151.00

Δ=(\$33.00)

Example 2: Commercial Customer with 12 units of consumption (1.5 ERU)

Existing Rates:

Description	Rate	Number	Amount
Water Base Rate Tier 2	\$150.00	1	150.00
Water Consumption Tier 1	5.00	12	60.00
Subtotal Water			210.00
Sewer Base Rate	53.00	1.5	79.50
Sewer Consumption	3.00	12	36.00
Subtotal Sewer			115.50
Total Bill			325.50

Proposed Rates:

Description	Rate	Number	Amount
Water Base Rate	\$160.00	1	160.00
Water Consumption	5.00	12	60.00
Subtotal Water			220.00
Sewer Base Rate	68.00	1.5	102.00
Sewer Consumption	0.00		0.00
Subtotal Sewer			102.00
Total Bill			322.00

Δ=(\$3.50)

Example 3: Commercial Customer with 72 units of consumption (9 ERU)

Existing Rates:

Description	Rate	Number	Amount
Water Base Rate Tier 3	\$300.00	1	300.00
Water Consumption Tier 1	5.00	40	200.00
Water Consumption Tier 2	4.25	32	136.00
Subtotal Water			636.00
Sewer Base Rate	53.00	9	477.00
Sewer Consumption	3.00	72	216.00
Subtotal Sewer			693.00
Total Bill			1,329.00

Proposed Rates:

Description	Rate	Number	Amount
Water Base Rate	\$320.00	1	320.00
Water Consumption	5.00	72	360.00
Subtotal Water			680.00
Sewer Base Rate	68.00	9	612.00
Sewer Consumption	0.00		0.00
Subtotal Sewer			612.00
Total Bill			1,292.00

Δ=(\$37.00)

Example 4: Residential Customer with 1 unit of consumption

Existing Rates:

Description	Rate	Number	Amount
Water Base Rate	\$79.00	1	79.00
Water Consumption Tier 1	3.00	1	3.00
Subtotal Water			82.00
Sewer Base Rate	53.00	1	53.00
Sewer Consumption	3.00	1	3.00
Subtotal Sewer			56.00
Total Bill			138.00

Proposed Rates:

Description	Rate	Number	Amount
Water Base Rate	\$70.00	1	70.00
Water Consumption Tier 1	1.00	1	1.00
Subtotal Water			71.00
Sewer Base Rate	68.00	1	68.00
Sewer Consumption	0.00		0.00
Subtotal Sewer			68.00
Total Bill			139.00

Δ=\$1.00

OVERALL SUMMARY OF CHANGES IN REVENUES & EXPENDITURES - BOTH FUNDS

The following table summarize all the various changes in revenues and projected expenditures for the 5-year period and gives an overview of the “bottom line” of the proposed changes to the rates.

Table 28. Overall Summary of Revenue & Projected Expenditures Changes

Description	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
<u>Revenue from Service Charges</u>					
Existing Residential Water	347,000	347,000	347,000	347,000	347,000
Existing Commercial Water	350,000	350,000	350,000	350,000	350,000
Proposed Residential Water	296,700	313,000	325,800	341,300	356,400
Proposed Commercial Water	369,000	390,400	408,200	435,200	465,400
Difference:	(31,300)	6,400	37,000	79,500	124,800
Existing Sewer	470,000	470,000	470,000	470,000	470,000
Proposed Sewer	493,700	530,000	566,400	602,700	646,200
Difference:	23,700	60,000	96,400	132,700	176,200
Total Difference in Revenue	(7,600)	66,400	133,400	212,200	301,000
<u>Expenditures & Other Misc</u>					
Existing Baseline FY 24/25 Amt	465,993	465,993	465,993	465,993	465,993
Proposed	495,940	531,500	570,557	613,583	661,130
Difference in Expenditures & Other:	29,947	65,508	104,564	147,590	195,137
Net Δ Revenue & Expenditures	(37,547)	892	28,836	64,610	105,863
Positive = + revenue > + expenses					
Cumulative	(37,547)	(36,655)	(7,819)	56,792	162,655

Since the total for 5 years is a positive number, the proposed rate structure will net out over the 5-year period, but implementation of the final two fiscal years’ increases will be required or the District will go behind overall.

APPENDIX A

Commercial

Multi-Family

Mixed Use

Customer Details

Appendix A

Commercial, Mixed Use & Multi Family Customer Details

Existing						Proposed								
Billing Code Data						FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Water Tier	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
002	Commercial	1.17	1.00	2.00	WAC01	84.85	60.02		85.85	68.00	8.98	102.90	89.00	47.03
004	Commercial	0.08	1.00	1.00	WAC01	79.40	53.24		80.40	68.00	15.76	95.54	89.00	51.90
005	MF	4.00	4.00	1.00	WAC02	170.00	224.00		180.00	272.00	58.00	227.00	356.00	189.00
007	MU	10.00	2.80	1.40	WAC02	200.00	190.40		210.00	190.40	10.00	267.50	249.20	126.30
008	Commercial	11.58	1.70	1.40	WAC02	207.90	138.74		217.90	115.60	-13.14	278.17	151.30	82.83
011	Commercial	0.83	1.00	1.00	WAC01	83.15	55.49		84.15	68.00	13.51	100.60	89.00	50.96
012	Commercial	0.08	1.00	1.00	WAC01	79.40	53.24		80.40	68.00	15.76	95.54	89.00	51.90
013	Commercial	15.25	1.40	1.40	WAC02	226.25	138.25		236.25	95.20	-33.05	302.94	124.60	63.04
014	MU	3.33	2.00	1.40	WAC02	166.65	119.99		176.65	136.00	26.01	222.48	178.00	113.84
018	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
019	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
020	Commercial	0.08	1.00	1.00	WAC01	79.40	53.24		80.40	68.00	15.76	95.54	89.00	51.90
021	Commercial	243.50	50.00	1.20	WAC03	1,364.88	3,526.60	49.00	1,537.50	3,332.00	-21.98	2,018.63	4,361.00	1,488.15
025	Commercial	15.75	2.00	1.40	WAC02	228.75	172.15		238.75	136.00	-26.15	306.31	178.00	83.41
031	MU	0.42	2.00	1.40	WAC02	152.10	107.76		162.10	136.00	38.24	202.84	178.00	120.97
034	Commercial	0.08	1.00	1.00	WAC01	79.40	53.24		80.40	68.00	15.76	95.54	89.00	51.90
036	Commercial	0.25	1.00	1.00	WAC01	80.25	53.75		81.25	68.00	15.25	96.69	89.00	51.69
039	WO-AG	42.55	0.00	0.00	WAC03	510.84			532.75		21.91	662.21	0.00	151.38
042	MF	4.00	1.60	1.00	WAC02	170.00	96.80		180.00	108.80	22.00	227.00	142.40	102.60
047	Commercial	1.00	1.00	1.00	WAC01	84.00	56.00		85.00	68.00	13.00	101.75	89.00	50.75
049	MU	34.67	3.60	1.40	WAC02	323.35	336.41		333.35	244.80	-81.61	434.02	320.40	94.66
059	MF	1.83	1.80	1.00	WAC02	159.15	100.89		169.15	122.40	31.51	212.35	160.20	112.51
062	Commercial	1.67	1.00	1.00	WAC01	87.35	58.01		88.35	68.00	10.99	106.27	89.00	49.91
064	Commercial	2.25	1.00	1.00	WAC01	90.25	59.75		91.25	68.00	9.25	110.19	89.00	49.19
067	Commercial	11.25	1.20	1.00	WAC02	206.25	97.35		216.25	81.60	-5.75	275.94	106.80	79.14
076	Commercial	45.50	5.70	1.00	WAC03	523.38	438.60		547.50	387.60	-26.88	682.13	507.30	227.45
078	Commercial	1.58	1.00	1.00	WAC01	86.90	57.74		87.90	68.00	11.26	105.67	89.00	50.03
079	Commercial	3.25	3.00	1.00	WAC01	95.25	168.75		96.25	204.00	36.25	116.94	267.00	119.94
080	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
082	MU	27.50	5.40	1.40	WAC02	287.50	401.70		297.50	367.20	-24.50	385.63	480.60	177.03
086	Commercial	1.58	1.00	1.00	WAC01	86.90	57.74		87.90	68.00	11.26	105.67	89.00	50.03
090	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
095	WO-AG	0.00	0.00	0.00	WAC01	79.00			80.00		1.00	95.00	0.00	16.00
097	WO-IRR	13.67	0.00	0.00	WAC02	218.35			228.35		10.00	292.27	0.00	73.92

Appendix A

Commercial, Mixed Use & Multi Family Customer Details

Existing						Proposed								
Billing Code Data						FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Water Tier	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
098	Commercial	0.73	1.00	1.00	WAC01	82.65	55.19		83.65	68.00	13.81	99.93	89.00	51.09
099	MU	1.75	2.80	1.40	WAC02	158.75	155.75		168.75	190.40	44.65	211.81	249.20	146.51
100	WO-C	10.50	0.00	0.00	WAC01	131.50			132.50		1.00	165.88	0.00	34.38
102	MF	0.00	3.20	1.00	WAC02	150.00	169.60		160.00	217.60	58.00	200.00	284.80	165.20
103	MU	7.67	5.00	1.00	WAC02	188.35	288.01		198.35	340.00	61.99	251.77	445.00	220.41
104	MU	1.33	1.80	1.40	WAC02	156.65	100.99		166.65	122.40	31.41	208.98	160.20	111.54
105	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
107	Commercial	83.75	13.00	1.00	WAC03	685.94	940.25	12.00	738.75	816.00	-71.44	940.31	1,068.00	382.13
110	Commercial	5.67	1.00	1.00	WAC01	107.35	70.01		108.35	68.00	-1.01	133.27	89.00	44.91
113	WO-C	0.08	0.00	0.00	WAC01	79.40			80.40		1.00	95.54	0.00	16.14
115	MF	24.33	3.20	1.00	WAC02	271.65	242.59		281.65	217.60	-14.99	364.23	284.80	134.79
116	Commercial	2.75	1.00	1.00	WAC01	92.75	61.25		93.75	68.00	7.75	113.56	89.00	48.56
118	Commercial	0.42	1.00	1.00	WAC01	81.10	54.26		82.10	68.00	14.74	97.84	89.00	51.48
119	Commercial	4.08	1.00	1.00	WAC01	99.40	65.24		100.40	68.00	3.76	122.54	89.00	46.90
120	MF	9.83	3.20	1.00	WAC02	199.15	199.09		209.15	217.60	28.51	266.35	284.80	152.91
121	Commercial	12.83	1.60	1.00	WAC02	214.15	123.29		224.15	108.80	-4.49	286.60	142.40	91.56
125	Commercial	11.25	1.00	1.40	WAC02	206.25	100.25		216.25	68.00	-22.25	275.94	89.00	58.44
126	Commercial	0.83	1.00	1.00	WAC01	83.15	55.49		84.15	68.00	13.51	100.60	89.00	50.96
128	WO-C	2.75	0.00	0.00	WAC01	92.75			93.75		1.00	113.56	0.00	20.81
129	Commercial	4.17	1.20	1.00	WAC01	99.85	76.11		100.85	81.60	6.49	123.15	106.80	53.99
130	Commercial	11.67	1.00	1.40	WAC02	208.35	102.01	1.50	218.35	102.00	9.99	278.77	133.50	101.91
131	Commercial	5.83	2.70	1.40	WAC01	108.15	167.59		109.15	183.60	17.01	134.35	240.30	98.92
132	Commercial	0.09	1.00	1.40	WAC01	79.45	53.38		80.45	68.00	15.62	95.61	89.00	51.78
133	Commercial	16.83	5.00	1.20	WAC02	234.15	325.59	3.00	244.15	204.00	-111.59	313.60	267.00	20.86
134	Commercial	3.58	1.00	1.40	WAC01	96.90	68.04		97.90	68.00	0.96	119.17	89.00	43.23
135	Commercial	23.00	4.70	1.40	WAC02	265.00	345.70	3.00	275.00	204.00	-131.70	355.25	267.00	11.55
137	Commercial	0.33	1.00	1.00	WAC01	80.65	53.99		81.65	68.00	15.01	97.23	89.00	51.59
138	Commercial	1.92	1.00	1.00	WAC01	88.60	58.76		89.60	68.00	10.24	107.96	89.00	49.60
139	Commercial	17.00	1.00	2.00	WAC02	235.00	155.00		245.00	68.00	-77.00	314.75	89.00	13.75
140	Commercial	3.67	1.40	1.40	WAC01	97.35	89.61		98.35	95.20	6.59	119.77	124.60	57.41
143	Commercial	0.33	1.00	1.00	WAC01	80.65	53.99		81.65	68.00	15.01	97.23	89.00	51.59
144	SO-MF	0.00	3.00	0.00			159.00			204.00	45.00		267.00	108.00
146	MF	4.75	1.60	1.00	WAC02	173.75	99.05		183.75	108.80	19.75	232.06	142.40	101.66
148	Commercial	16.67	2.60	1.40	WAC02	233.35	207.81		243.35	176.80	-21.01	312.52	231.40	102.76

Appendix A

Commercial, Mixed Use & Multi Family Customer Details

Existing						Proposed								
Billing Code Data						FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Water Tier	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
149	Commercial	0.42	1.00	1.00	WAC01	81.10	54.26		82.10	68.00	14.74	97.84	89.00	51.48
151	Commercial	0.00	1.00	1.40	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
152	Commercial	22.58	2.60	1.40	WAC02	262.90	232.64		272.90	176.80	-45.84	352.42	231.40	88.28
153	Commercial	3.00	1.00	1.00	WAC01	94.00	62.00		95.00	68.00	7.00	115.25	89.00	48.25
155	Commercial	1.17	1.00	1.40	WAC01	84.85	57.91		85.85	68.00	11.09	102.90	89.00	49.13
156	Commercial	0.92	1.00	1.40	WAC01	83.60	56.86		84.60	68.00	12.14	101.21	89.00	49.75
157	Commercial	0.75	1.00	1.00	WAC01	82.75	55.25		83.75	68.00	13.75	100.06	89.00	51.06
159	Commercial	0.83	1.00	1.00	WAC01	83.15	55.49		84.15	68.00	13.51	100.60	89.00	50.96
162	Commercial	13.83	3.40	1.20	WAC02	219.15	229.99		229.15	231.20	11.21	293.35	302.60	146.81
164	Commercial	0.33	1.00	1.00	WAC01	80.65	53.99		81.65	68.00	15.01	97.23	89.00	51.59
168	Commercial	5.08	1.00	1.00	WAC01	104.40	68.24		105.40	68.00	0.76	129.29	89.00	45.65
169	Commercial	0.67	1.00	1.00	WAC01	82.35	55.01		83.35	68.00	13.99	99.52	89.00	51.16
171	WO-AG	21.00	0.00	0.00	WAC01	184.00			185.00		1.00	236.75	0.00	52.75
176	MU	25.50	2.70	1.20	WAC02	277.50	234.90		287.50	183.60	-41.30	372.13	240.30	100.03
177	MF	14.00	2.00	1.00	WAC02	220.00	148.00		230.00	136.00	-2.00	294.50	178.00	104.50
185	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
186	MF	7.33	1.60	1.00	WAC02	186.65	106.79		196.65	108.80	12.01	249.48	142.40	98.44
194	Commercial	0.58	1.00	1.00	WAC01	81.90	54.74		82.90	68.00	14.26	98.92	89.00	51.28
195	Commercial	1.83	1.00	1.00	WAC01	88.15	58.49		89.15	68.00	10.51	107.35	89.00	49.71
196	Commercial	13.67	1.00	1.40	WAC02	218.35	110.41	1.70	228.35	115.60	15.19	292.27	151.30	114.81
197	Commercial	106.33	17.30	1.20	WAC03	781.90	1,299.69	16.00	851.65	1,088.00	-141.94	1,092.73	1,424.00	435.14
199	Commercial	21.75	4.20	1.00	WAC02	258.75	287.85	3.00	268.75	204.00	-73.85	346.81	267.00	67.21
201	MF	9.08	3.40	1.00	WAC02	195.40	207.44		205.40	231.20	33.76	261.29	302.60	161.05
202	MF	117.50	8.80	1.00	WAC03	829.38	818.90	10.50	907.50	714.00	-26.78	1,168.13	934.50	454.35
213	Commercial	0.17	1.00	1.00	WAC01	79.85	53.51		80.85	68.00	15.49	96.15	89.00	51.79
215	Commercial	0.92	1.00	1.00	WAC01	83.60	55.76		84.60	68.00	13.24	101.21	89.00	50.85
226	MF	19.92	1.60	1.00	WAC02	249.60	144.56	2.20	259.60	149.60	15.04	334.46	195.80	136.10
239	Commercial	0.50	1.00	1.00	WAC01	81.50	54.50		82.50	68.00	14.50	98.38	89.00	51.38
241	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
247	MF	8.00	1.60	1.00	WAC02	190.00	108.80		200.00	108.80	10.00	254.00	142.40	97.60
252	WO-C	47.42	0.00	0.00	WAC03	531.54			557.10		25.56	695.09		163.55
253	MF	6.33	1.60	1.00	WAC02	181.65	103.79		191.65	108.80	15.01	242.73	142.40	99.69
255	Commercial	0.42	1.00	1.00	WAC01	81.10	54.26		82.10	68.00	14.74	97.84	89.00	51.48
258	Commercial	30.67	6.00	1.40	WAC02	303.35	446.81	5.00	313.35	340.00	-96.81	407.02	445.00	101.86

Appendix A

Commercial, Mixed Use & Multi Family Customer Details

Existing						Proposed								
Billing Code Data						FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Water Tier	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
259	MF	16.42	6.40	1.00	WAC02	232.10	388.46		242.10	435.20	56.74	310.84	569.60	259.88
261	Commercial	38.25	16.00	1.00	WAC03	492.56	962.75		511.25	1,088.00	143.94	633.19	1,424.00	601.88
271	WO-C	6.58	0.00	0.00	WAC01	111.90			112.90		1.00	139.42	0.00	27.52
272	Commercial	0.33	1.00	1.00	WAC01	80.65	53.99		81.65	68.00	15.01	97.23	89.00	51.59
273	MF	9.50	2.60	1.00	WAC02	197.50	166.30		207.50	176.80	20.50	264.13	231.40	131.73
284	MF	2.92	1.60	1.00	WAC02	164.60	93.56		174.60	108.80	25.24	219.71	142.40	103.95
285	Commercial	78.58	8.90	1.40	WAC03	663.97	801.74	10.00	712.90	680.00	-72.80	905.42	890.00	329.71
287	Commercial	1.33	1.00	1.00	WAC01	85.65	56.99		86.65	68.00	12.01	103.98	89.00	50.34
289	Commercial	1.42	1.00	1.00	WAC01	86.10	57.26		87.10	68.00	11.74	104.59	89.00	50.23
294	MF	12.00	2.00	1.00	WAC02	210.00	142.00		220.00	136.00	4.00	281.00	178.00	107.00
309	WO-C	13.75	0.00	0.00	WAC02	218.75			228.75		10.00	292.81	0.00	74.06
311	WO-C	1.92	0.00	0.00	WAC01	88.60			89.60		1.00	107.96	0.00	19.36
313	WO-AG	0.38	0.00	0.00	WAC01	80.90			81.90		1.00	97.57	0.00	16.67
314	WO-MF	6.33	0.00	0.00	WAC02	181.65			191.65		10.00	242.73	0.00	61.08
317	WO-MF	7.33	0.00	0.00	WAC02	186.65			196.65		10.00	249.48	0.00	62.83
318	WO-MF	11.92	0.00	0.00	WAC02	209.60			219.60		10.00	280.46	0.00	70.86
324	Commercial	1.08	1.00	1.00	WAC01	84.40	56.24		85.40	68.00	12.76	102.29	89.00	50.65
325	Commercial	1.33	1.00	1.00	WAC01	85.65	56.99		86.65	68.00	12.01	103.98	89.00	50.34
327	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
329	Commercial	58.42	8.00	1.20	WAC03	578.29	634.31		612.10	544.00	-56.50	769.34	712.00	268.74
331	MF	39.08	9.60	1.00	WAC03	495.40	626.04		515.40	652.80	46.76	638.79	854.40	371.75
333	MF	3.00	1.60	1.00	WAC02	165.00	93.80		175.00	108.80	25.00	220.25	142.40	103.85
335	MU	122.33	6.80	1.00	WAC03	849.90	727.39	15.30	931.65	1,040.40	394.76	1,200.73	1,361.70	985.14
336	Commercial	0.00	1.00	1.40	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
338	Commercial	1.33	1.00	1.00	WAC01	85.65	56.99		86.65	68.00	12.01	103.98	89.00	50.34
339	WO-IRR	3.50	0.00	0.00	WAC01	96.50			97.50		1.00	118.63	0.00	22.13
340	Commercial	2.00	1.00	1.00	WAC01	89.00	59.00		90.00	68.00	10.00	108.50	89.00	49.50
342	MF	2.83	1.80	1.00	WAC02	164.15	103.89		174.15	122.40	28.51	219.10	160.20	111.26
343	Commercial	5.08	1.00	1.00	WAC01	104.40	68.24		105.40	68.00	0.76	129.29	89.00	45.65
344	WO-C	64.33	0.00	0.00	WAC03	603.40			641.65		38.25	809.23		205.83
346	MF	11.83	1.80	1.00	WAC02	209.15	130.89		219.15	122.40	1.51	279.85	160.20	100.01
349	WO-C	2.42	0.00	0.00	WAC01	91.10			92.10		1.00	111.34	0.00	20.24
355	MF	4.50	2.00	1.00	WAC02	172.50	119.50		182.50	136.00	26.50	230.38	178.00	116.38
359	Commercial	0.25	1.00	1.00	WAC01	80.25	53.75		81.25	68.00	15.25	96.69	89.00	51.69

Appendix A

Commercial, Mixed Use & Multi Family Customer Details

Existing						Proposed								
Billing Code Data						FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Water Tier	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
362	Commercial	0.00	1.00	1.40	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
367	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
368	MF	3.33	2.00	1.00	WAC02	166.65	115.99		176.65	136.00	30.01	222.48	178.00	117.84
370	Commercial	1.75	1.00	1.00	WAC01	87.75	58.25		88.75	68.00	10.75	106.81	89.00	49.81
382	MF	13.33	2.40	1.00	WAC02	216.65	167.19		226.65	163.20	6.01	289.98	213.60	119.74
383	Commercial	13.08	1.70	1.40	WAC02	215.40	145.04		225.40	115.60	-19.44	288.29	151.30	79.15
390	MU	12.25	5.00	1.00	WAC02	211.25	301.75		221.25	340.00	48.25	282.69	445.00	214.69
393	MF	4.17	1.60	1.00	WAC02	170.85	97.31		180.85	108.80	21.49	228.15	142.40	102.39
398	Commercial	33.33	4.40	1.40	WAC02	316.65	373.19		326.65	299.20	-63.99	424.98	391.60	126.74
408-01	SO-C	0.00	1.00	0.00			53.00			68.00	15.00		89.00	36.00
415	SO-C	2.75	1.00	0.00			53.00			68.00	15.00		89.00	36.00
416	Commercial	4.58	1.00	1.00	WAC01	101.90	66.74		102.90	68.00	2.26	125.92	89.00	46.28
441	Commercial	0.42	1.00	1.00	WAC01	81.10	54.26		82.10	68.00	14.74	97.84	89.00	51.48
442	WO-MF	7.58	0.00	0.00	WAC02	187.90			197.90		10.00	251.17	0.00	63.27
443	MF	13.25	1.60	1.00	WAC02	216.25	124.55		226.25	108.80	-5.75	289.44	142.40	91.04
452	Commercial	1.25	1.00	1.00	WAC01	85.25	56.75		86.25	68.00	12.25	103.44	89.00	50.44
457	Commercial	0.75	1.00	1.00	WAC01	82.75	55.25		83.75	68.00	13.75	100.06	89.00	51.06
462	Commercial	0.00	1.00	1.00	WAC01	79.00	53.00		80.00	68.00	16.00	95.00	89.00	52.00
467	Commercial	0.58	1.00	1.00	WAC01	81.90	54.74		82.90	68.00	14.26	98.92	89.00	51.28
468	WO-AG	5.58	0.00	0.00	WAC01	106.90			107.90		1.00	132.67		25.77
469	Commercial	0.58	1.00	1.00	WAC01	81.90	54.74		82.90	68.00	14.26	98.92	89.00	51.28
474	WO-C	0.00	0.00	0.00	WAC01	79.00			80.00		1.00	95.00		16.00
475	WO-AG	17.25	0.00	0.00	WAC02	236.25			246.25		10.00	316.44	0.00	80.19
476	WO-AG	17.08	0.00	0.00	WAC02	235.40			245.40		10.00	315.29	0.00	79.89
477	WO-AG	15.00	0.00	0.00	WAC02	225.00			235.00		10.00	301.25	0.00	76.25
478	WO-IRR	0.00	0.00	0.00	WAC01	79.00			80.00		1.00	95.00		16.00
481	WO-AG	0.00	0.00	0.00	WAC02	150.00			160.00		10.00	200.00	0.00	50.00
482	WO-AG	11.17	0.00	0.00	WAC02	205.85			215.85		10.00	275.40	0.00	69.55
483	WO-MF	9.50	0.00	0.00	WAC02	197.50			207.50		10.00	264.13	0.00	66.63
Totals						29,908.01	24,988.40		31,328.35	24,867.60	1,299.54	39,420.27	32,547.30	17,071.16

APPENDIX B

Residential

Customer Details

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
001	Residential	0.29	1.00	1.00	79.87	53.87		70.29	68.00	4.55	80.58	89.00	35.84
003	Residential	5.42	1.00	1.00	95.26	69.26		78.26	68.00	-18.26	95.10	89.00	37.84
006	Residential	5.25	1.00	1.00	94.75	68.75		77.75	68.00	-17.75	94.25	89.00	37.50
009	Residential	0.83	1.00	1.00	81.49	55.49		70.83	68.00	1.85	81.66	89.00	33.68
010	Residential	4.67	1.00	1.00	93.01	67.01		76.01	68.00	-16.01	91.35	89.00	36.34
015	Residential	3.17	1.00	1.00	88.51	62.51		73.17	68.00	-9.85	86.34	89.00	24.32
016	Residential	1.33	1.00	1.00	82.99	56.99		71.33	68.00	-0.65	82.66	89.00	31.68
017	Residential	2.75	1.00	1.00	87.25	61.25		72.75	68.00	-7.75	85.50	89.00	26.00
022	Residential	7.73	1.00	1.00	102.19	76.19		85.19	68.00	-25.19	106.65	89.00	42.46
023	Residential	3.92	1.00	1.00	90.76	64.76		73.92	68.00	-13.60	87.84	89.00	21.32
024	Residential	3.50	1.00	1.00	89.50	63.50		73.50	68.00	-11.50	87.00	89.00	23.00
026	Residential	4.00	1.00	1.00	91.00	65.00		74.00	68.00	-14.00	88.00	89.00	21.00
027	WO-R	4.83	0.00	0.00	93.49			76.49		-17.00	92.15		-1.34
028	Residential	2.40	1.00	1.00	86.20	60.20		72.40	68.00	-6.00	84.80	89.00	27.40
029	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
030	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
033	WO-R	2.67	0.00	0.00	87.01			72.67		-14.34	85.34		-1.67
035	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
037	Residential	5.67	1.00	1.00	96.01	70.01		79.01	68.00	-19.01	96.35	89.00	38.34
038	Residential	5.08	1.00	1.00	94.24	68.24		77.24	68.00	-17.24	93.40	89.00	37.16
040	Residential	2.75	1.00	1.00	87.25	61.25		72.75	68.00	-7.75	85.50	89.00	26.00
041	Residential	6.42	1.00	1.00	98.26	72.26		81.26	68.00	-21.26	100.10	89.00	39.84
043	Residential	4.50	1.00	1.00	92.50	66.50		75.50	68.00	-15.50	90.50	89.00	36.00
044	Residential	0.58	1.00	1.00	80.74	54.74		70.58	68.00	3.10	81.16	89.00	34.68
045	Residential	1.00	1.00	1.00	82.00	56.00		71.00	68.00	1.00	82.00	89.00	33.00
046	Residential	13.75	1.00	1.00	131.75	94.25	1.20	120.13	81.60	-24.28	155.50	106.80	60.58
048	Residential	1.33	1.00	1.00	82.99	56.99		71.33	68.00	-0.65	82.66	89.00	31.68
050	Residential	0.08	1.00	1.00	79.24	53.24		70.08	68.00	5.60	80.16	89.00	36.68
051	Residential	1.33	1.00	1.00	82.99	56.99		71.33	68.00	-0.65	82.66	89.00	31.68
052	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
053	Residential	16.58	1.00	1.00	145.90	102.74	1.20	141.35	81.60	-25.69	183.80	106.80	67.65
054	Residential	0.42	1.00	1.00	80.26	54.26		70.42	68.00	3.90	80.84	89.00	35.32
056	Residential	0.44	1.00	1.00	80.32	54.32		70.44	68.00	3.80	80.88	89.00	35.24
057	Residential	1.92	1.00	1.00	84.76	58.76		71.92	68.00	-3.60	83.84	89.00	29.32
058	Residential	1.50	1.00	1.00	83.50	57.50		71.50	68.00	-1.50	83.00	89.00	31.00

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
060	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
061	Residential	6.83	1.00	1.00	99.49	73.49		82.49	68.00	-22.49	102.15	89.00	40.66
063	Residential	1.25	1.00	1.00	82.75	56.75		71.25	68.00	-0.25	82.50	89.00	32.00
065	Residential	5.67	1.00	1.00	96.01	70.01		79.01	68.00	-19.01	96.35	89.00	38.34
068	Residential	4.67	1.00	1.00	93.01	67.01		76.01	68.00	-16.01	91.35	89.00	36.34
069	Residential	7.17	1.00	1.00	100.51	74.51		83.51	68.00	-23.51	103.85	89.00	41.34
070	Residential	5.08	1.00	1.00	94.24	68.24		77.24	68.00	-17.24	93.40	89.00	37.16
071	Residential	1.00	1.00	1.00	82.00	56.00		71.00	68.00	1.00	82.00	89.00	33.00
073	Residential	4.83	1.00	1.00	93.49	67.49		76.49	68.00	-16.49	92.15	89.00	36.66
074	Residential	11.00	1.00	1.00	118.00	86.00	1.20	99.50	81.60	-22.90	128.00	106.80	53.70
075	Residential	5.50	1.00	1.00	95.50	69.50		78.50	68.00	-18.50	95.50	89.00	38.00
077	Residential	1.08	1.00	1.00	82.24	56.24		71.08	68.00	0.60	82.16	89.00	32.68
081	R-Discount	0.00	0.00	0.00									
083	Residential	0.58	1.00	1.00	80.74	54.74		70.58	68.00	3.10	81.16	89.00	34.68
084	Residential	1.50	1.00	1.00	83.50	57.50		71.50	68.00	-1.50	83.00	89.00	31.00
085	Residential	3.67	1.00	1.00	90.01	64.01		73.67	68.00	-12.35	87.34	89.00	22.32
087	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
088	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
089	Residential	5.83	1.00	1.00	96.49	70.49		79.49	68.00	-19.49	97.15	89.00	38.66
091	Residential	8.92	1.00	1.00	107.60	79.76	1.10	88.76	74.80	-23.80	112.60	97.90	46.94
092	Residential	4.33	1.00	1.00	91.99	65.99		74.99	68.00	-14.99	89.65	89.00	35.66
094	Residential	6.17	1.00	1.00	97.51	71.51		80.51	68.00	-20.51	98.85	89.00	39.34
096	Residential	7.33	1.00	1.00	100.99	74.99		83.99	68.00	-23.99	104.65	89.00	41.66
101	Residential	2.58	1.00	1.00	86.74	60.74		72.58	68.00	-6.90	85.16	89.00	26.68
108	Residential	1.00	1.00	1.00	82.00	56.00		71.00	68.00	1.00	82.00	89.00	33.00
111	Residential	1.58	1.00	1.00	83.74	57.74		71.58	68.00	-1.90	83.16	89.00	30.68
112	Residential	4.42	1.00	1.00	92.26	66.26		75.26	68.00	-15.26	90.10	89.00	35.84
114	Residential	3.42	1.00	1.00	89.26	63.26		73.42	68.00	-11.10	86.84	89.00	23.32
117	Residential	5.42	1.00	1.00	95.26	69.26		78.26	68.00	-18.26	95.10	89.00	37.84
123	Residential	1.83	1.00	1.00	84.49	58.49		71.83	68.00	-3.15	83.66	89.00	29.68
124	Residential	1.25	1.00	1.00	82.75	56.75		71.25	68.00	-0.25	82.50	89.00	32.00
127	WO-R	1.67	0.00	0.00	84.01			71.67		-12.34	83.34		-0.67
136	Residential	5.17	1.00	1.00	94.51	68.51		77.51	68.00	-17.51	93.85	89.00	37.34
141	Residential	3.08	1.00	1.00	88.24	62.24		73.08	68.00	-9.40	86.16	89.00	24.68
142	Residential	4.25	1.00	1.00	91.75	65.75		74.75	68.00	-14.75	89.25	89.00	35.50

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
147	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
150	Residential	2.67	1.00	1.00	87.01	61.01		72.67	68.00	-7.35	85.34	89.00	26.32
154	Residential	3.67	1.00	1.00	90.01	64.01		73.67	68.00	-12.35	87.34	89.00	22.32
158	Residential	13.36	1.00	1.00	129.80	93.08	1.30	117.20	88.40	-17.28	151.60	115.70	61.70
160	WO-R	2.42	0.00	0.00	86.26			72.42		-13.84	84.84		-1.42
163	Residential	2.17	1.00	1.00	85.51	59.51		72.17	68.00	-4.85	84.34	89.00	28.32
165	Residential	1.67	1.00	1.00	84.01	58.01		71.67	68.00	-2.35	83.34	89.00	30.32
166	Residential	9.33	1.00	1.00	109.65	80.99	1.10	89.99	74.80	-25.85	114.65	97.90	47.76
167	Residential	10.50	1.00	1.00	115.50	84.50	1.10	95.75	74.80	-29.45	123.00	97.90	50.35
170	Residential	24.17	1.00	1.00	213.04	113.00	1.80	198.28	122.40	-5.37	259.70	160.20	99.23
172	Residential	17.83	1.00	1.00	152.15	106.49	1.40	150.73	95.20	-12.72	196.30	124.60	74.98
173	Residential	5.58	1.00	1.00	95.74	69.74		78.74	68.00	-18.74	95.90	89.00	38.16
174	Residential	6.42	1.00	1.00	98.26	72.26		81.26	68.00	-21.26	100.10	89.00	39.84
175	Residential	0.92	1.00	1.00	81.76	55.76		70.92	68.00	1.40	81.84	89.00	33.32
178	Residential	6.25	1.00	1.00	97.75	71.75		80.75	68.00	-20.75	99.25	89.00	39.50
179	Residential	3.92	1.00	1.00	90.76	64.76		73.92	68.00	-13.60	87.84	89.00	21.32
181	Residential	2.25	1.00	1.00	85.75	59.75		72.25	68.00	-5.25	84.50	89.00	28.00
182	Residential	4.17	1.00	1.00	91.51	65.51		74.51	68.00	-14.51	88.85	89.00	35.34
183	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
184	Residential	7.67	1.00	1.00	102.01	76.01		85.01	68.00	-25.01	106.35	89.00	42.34
187	Residential	2.00	1.00	1.00	85.00	59.00		72.00	68.00	-4.00	84.00	89.00	29.00
188	WO-R	1.83	0.00	0.00	84.49			71.83		-12.66	83.66		-0.83
189	Residential	5.08	1.00	1.00	94.24	68.24		77.24	68.00	-17.24	93.40	89.00	37.16
190	Residential	16.42	1.00	1.00	145.10	102.26	1.50	140.15	102.00	-5.21	182.20	133.50	73.55
191	Residential	5.42	1.00	1.00	95.26	69.26		78.26	68.00	-18.26	95.10	89.00	37.84
192	Residential	5.67	1.00	1.00	96.01	70.01		79.01	68.00	-19.01	96.35	89.00	38.34
193	Residential	12.75	1.00	1.00	126.75	91.25	1.30	112.63	88.40	-16.98	145.50	115.70	60.18
198	Residential	0.33	1.00	1.00	79.99	53.99		70.33	68.00	4.35	80.66	89.00	35.68
200	Residential	0.75	1.00	1.00	81.25	55.25		70.75	68.00	2.25	81.50	89.00	34.00
203	Residential	3.92	1.00	1.00	90.76	64.76		73.92	68.00	-13.60	87.84	89.00	21.32
204	Residential	16.17	1.00	1.00	143.85	101.51	1.50	138.28	102.00	-5.09	179.70	133.50	72.93
206	Residential	8.67	1.00	1.00	106.35	79.01	1.10	88.01	74.80	-22.55	111.35	97.90	46.44
207	Residential	0.92	1.00	1.00	81.76	55.76		70.92	68.00	1.40	81.84	89.00	33.32
208	Residential	4.25	1.00	1.00	91.75	65.75		74.75	68.00	-14.75	89.25	89.00	35.50
209	WO-R	7.17	0.00	0.00	100.51			83.51		-17.00	103.85		3.34

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
210	Residential	6.75	1.00	1.00	99.25	73.25		82.25	68.00	-22.25	101.75	89.00	40.50
211	Residential	3.60	1.00	1.00	89.80	63.80		73.60	68.00	-12.00	87.20	89.00	22.60
212	WO-R	0.50	0.00	0.00	80.50			70.50		-10.00	81.00		0.50
216	Residential	11.25	1.00	1.00	119.25	86.75	1.10	101.38	74.80	-29.83	130.50	97.90	52.23
217	Residential	3.08	1.00	1.00	88.24	62.24		73.08	68.00	-9.40	86.16	89.00	24.68
218	Residential	4.08	1.00	1.00	91.24	65.24		74.24	68.00	-14.24	88.40	89.00	35.16
219	Residential	2.33	1.00	1.00	85.99	59.99		72.33	68.00	-5.65	84.66	89.00	27.68
220	Residential	0.33	1.00	1.00	79.99	53.99		70.33	68.00	4.35	80.66	89.00	35.68
221	Residential	5.67	1.00	1.00	96.01	70.01		79.01	68.00	-19.01	96.35	89.00	38.34
222	Residential	1.50	1.00	1.00	83.50	57.50		71.50	68.00	-1.50	83.00	89.00	31.00
223	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
224	Residential	3.17	1.00	1.00	88.51	62.51		73.17	68.00	-9.85	86.34	89.00	24.32
225	Residential	3.92	1.00	1.00	90.76	64.76		73.92	68.00	-13.60	87.84	89.00	21.32
227	Residential	5.92	1.00	1.00	96.76	70.76		79.76	68.00	-19.76	97.60	89.00	38.84
228	Residential	9.92	1.00	1.00	112.60	82.76	1.10	91.76	74.80	-28.80	117.60	97.90	48.94
229	Residential	10.17	1.00	1.00	113.85	83.51	1.10	93.28	74.80	-29.29	119.70	97.90	49.53
230	Residential	3.42	1.00	1.00	89.26	63.26		73.42	68.00	-11.10	86.84	89.00	23.32
231	Residential	5.25	1.00	1.00	94.75	68.75		77.75	68.00	-17.75	94.25	89.00	37.50
232	Residential	0.58	1.00	1.00	80.74	54.74		70.58	68.00	3.10	81.16	89.00	34.68
233	Residential	1.50	1.00	1.00	83.50	57.50		71.50	68.00	-1.50	83.00	89.00	31.00
234	Residential	2.00	1.00	1.00	85.00	59.00		72.00	68.00	-4.00	84.00	89.00	29.00
235	Residential	0.09	1.00	1.00	79.27	53.27		70.09	68.00	5.55	80.18	89.00	36.64
236	Residential	3.50	1.00	1.00	89.50	63.50		73.50	68.00	-11.50	87.00	89.00	23.00
237	Residential	8.08	1.00	1.00	103.40	77.24		86.24	68.00	-26.40	108.40	89.00	43.16
238	Residential	2.08	1.00	1.00	85.24	59.24		72.08	68.00	-4.40	84.16	89.00	28.68
240	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
242	Residential	3.75	1.00	1.00	90.25	64.25		73.75	68.00	-12.75	87.50	89.00	22.00
243	Residential	3.58	1.00	1.00	89.74	63.74		73.58	68.00	-11.90	87.16	89.00	22.68
244	Residential	5.42	1.00	1.00	95.26	69.26		78.26	68.00	-18.26	95.10	89.00	37.84
245	Residential	5.08	1.00	1.00	94.24	68.24		77.24	68.00	-17.24	93.40	89.00	37.16
248	Residential	3.42	1.00	1.00	89.26	63.26		73.42	68.00	-11.10	86.84	89.00	23.32
249	WO-R	8.17	0.00	0.00	103.85			86.51		-17.34	108.85		5.00
250	WO-R	13.25	0.00	0.00	129.25			116.38		-12.88	150.50		21.25
251	Residential	3.50	1.00	1.00	89.50	63.50		73.50	68.00	-11.50	87.00	89.00	23.00
254	WO-R	0.58	0.00	0.00	80.74			70.58		-10.16	81.16		0.42

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
256	Residential	8.00	1.00	1.00	103.00	77.00		86.00	68.00	-26.00	108.00	89.00	43.00
257	Residential	2.40	1.00	1.00	86.20	60.20		72.40	68.00	-6.00	84.80	89.00	27.40
260	Residential	4.73	1.00	1.00	93.19	67.19		76.19	68.00	-16.19	91.65	89.00	36.46
262	Residential	15.83	1.00	1.00	142.15	100.49	1.50	135.73	102.00	-4.92	176.30	133.50	72.08
263	Residential	3.25	1.00	1.00	88.75	62.75		73.25	68.00	-10.25	86.50	89.00	24.00
264	Residential	10.33	1.00	1.00	114.65	83.99	1.10	94.48	74.80	-29.37	121.30	97.90	49.93
265	Residential	4.33	1.00	1.00	91.99	65.99		74.99	68.00	-14.99	89.65	89.00	35.66
266	Residential	8.67	1.00	1.00	106.35	79.01	1.10	88.01	74.80	-22.55	111.35	97.90	46.44
267	Residential	20.50	1.00	1.00	169.00	113.00	1.50	170.75	102.00	-9.25	223.00	133.50	83.75
268	Residential	3.09	1.00	1.00	88.27	62.27		73.09	68.00	-9.45	86.18	89.00	24.64
269	R-Discount	0.00	0.00	0.00									
270	Residential	0.42	1.00	1.00	80.26	54.26		70.42	68.00	3.90	80.84	89.00	35.32
274	Residential	7.75	1.00	1.00	102.25	76.25		85.25	68.00	-25.25	106.75	89.00	42.50
275	Residential	1.20	1.00	1.00	82.60	56.60		71.20	68.00	0.00	82.40	89.00	32.20
276	Residential	5.50	1.00	1.00	95.50	69.50		78.50	68.00	-18.50	95.50	89.00	38.00
277	Residential	0.75	1.00	1.00	81.25	55.25		70.75	68.00	2.25	81.50	89.00	34.00
278	Residential	5.83	1.00	1.00	96.49	70.49		79.49	68.00	-19.49	97.15	89.00	38.66
279	Residential	1.58	1.00	1.00	83.74	57.74		71.58	68.00	-1.90	83.16	89.00	30.68
280	Residential	2.60	1.00	1.00	86.80	60.80		72.60	68.00	-7.00	85.20	89.00	26.60
281	Residential	2.50	1.00	1.00	86.50	60.50		72.50	68.00	-6.50	85.00	89.00	27.00
282	Residential	3.67	1.00	1.00	90.01	64.01		73.67	68.00	-12.35	87.34	89.00	22.32
283	Residential	3.08	1.00	1.00	88.24	62.24		73.08	68.00	-9.40	86.16	89.00	24.68
286	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
288	Residential	14.50	1.00	1.00	135.50	96.50	1.30	125.75	88.40	-17.85	163.00	115.70	64.55
291	Residential	0.50	1.00	1.00	80.50	54.50		70.50	68.00	3.50	81.00	89.00	35.00
292	Residential	11.92	1.00	1.00	122.60	88.76	1.20	106.40	81.60	-23.36	137.20	106.80	56.00
293	Residential	5.25	1.00	1.00	94.75	68.75		77.75	68.00	-17.75	94.25	89.00	37.50
295	Residential	16.25	1.00	1.00	144.25	101.75	1.50	138.88	102.00	-5.13	180.50	133.50	73.13
296	Residential	0.33	1.00	1.00	79.99	53.99		70.33	68.00	4.35	80.66	89.00	35.68
297	Residential	19.00	1.00	1.00	158.00	110.00	1.40	159.50	95.20	-13.30	208.00	124.60	77.90
298	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
299	Residential	5.17	1.00	1.00	94.51	68.51		77.51	68.00	-17.51	93.85	89.00	37.34
300	Residential	5.08	1.00	1.00	94.24	68.24		77.24	68.00	-17.24	93.40	89.00	37.16
301	Residential	7.67	1.00	1.00	102.01	76.01		85.01	68.00	-25.01	106.35	89.00	42.34
302	Residential	1.67	1.00	1.00	84.01	58.01		71.67	68.00	-2.35	83.34	89.00	30.32

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
303	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
304	Residential	5.08	1.00	1.00	94.24	68.24		77.24	68.00	-17.24	93.40	89.00	37.16
305	Residential	1.17	1.00	1.00	82.51	56.51		71.17	68.00	0.15	82.34	89.00	32.32
307	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
310	Residential	4.67	1.00	1.00	93.01	67.01		76.01	68.00	-16.01	91.35	89.00	36.34
312	Residential	9.75	1.00	1.00	111.75	82.25	1.10	91.25	74.80	-27.95	116.75	97.90	48.60
315	Residential	6.83	1.00	1.00	99.49	73.49		82.49	68.00	-22.49	102.15	89.00	40.66
316	WO-R	2.92	0.00	0.00	87.76			72.92		-14.84	85.84		-1.92
319	WO-R	10.50	0.00	0.00	115.50			95.75		-19.75	123.00		7.50
320	Residential	1.92	1.00	1.00	84.76	58.76		71.92	68.00	-3.60	83.84	89.00	29.32
321	WO-R	10.67	0.00	0.00	116.35			97.03		-19.33	124.70		8.35
323	Residential	1.17	1.00	1.00	82.51	56.51		71.17	68.00	0.15	82.34	89.00	32.32
326	WO-R	14.92	0.00	0.00	137.60			128.90		-8.70	167.20		29.60
328	Residential	2.00	1.00	1.00	85.00	59.00		72.00	68.00	-4.00	84.00	89.00	29.00
330	Residential	2.00	1.00	1.00	85.00	59.00		72.00	68.00	-4.00	84.00	89.00	29.00
332	Residential	16.60	1.00	1.00	146.00	102.80	1.50	141.50	102.00	-5.30	184.00	133.50	74.00
334	Residential	4.00	1.00	1.00	91.00	65.00		74.00	68.00	-14.00	88.00	89.00	21.00
337	Residential	1.42	1.00	1.00	83.26	57.26		71.42	68.00	-1.10	82.84	89.00	31.32
341	Residential	5.25	1.00	1.00	94.75	68.75		77.75	68.00	-17.75	94.25	89.00	37.50
345	Residential	1.92	1.00	1.00	84.76	58.76		71.92	68.00	-3.60	83.84	89.00	29.32
347	Residential	0.56	1.00	1.00	80.68	54.68		70.56	68.00	3.20	81.12	89.00	34.76
348	Residential	23.75	1.00	1.00	208.00	113.00	1.50	195.13	102.00	-23.88	255.50	133.50	91.88
350	Residential	15.75	1.00	1.00	141.75	100.25	1.50	135.13	102.00	-4.88	175.50	133.50	71.88
351	Residential	4.67	1.00	1.00	93.01	67.01		76.01	68.00	-16.01	91.35	89.00	36.34
352	Residential	4.00	1.00	1.00	91.00	65.00		74.00	68.00	-14.00	88.00	89.00	21.00
353	Residential	7.00	1.00	1.00	100.00	74.00		83.00	68.00	-23.00	103.00	89.00	41.00
354	Residential	5.83	1.00	1.00	96.49	70.49		79.49	68.00	-19.49	97.15	89.00	38.66
356	Residential	8.08	1.00	1.00	103.40	77.24		86.24	68.00	-26.40	108.40	89.00	43.16
357	Residential	14.67	1.00	1.00	136.35	97.01	1.30	127.03	88.40	-17.94	164.70	115.70	64.98
358	Residential	3.71	1.00	1.00	90.13	64.13		73.71	68.00	-12.55	87.42	89.00	22.16
360	Residential	2.42	1.00	1.00	86.26	60.26		72.42	68.00	-6.10	84.84	89.00	27.32
361	Residential	26.80	1.00	1.00	244.60	113.00	2.00	218.00	136.00	-3.60	286.00	178.00	110.00
363	Residential	5.50	1.00	1.00	95.50	69.50		78.50	68.00	-18.50	95.50	89.00	38.00
364	R-Discont	0.00	0.00	0.00									
365	Residential	4.75	1.00	1.00	93.25	67.25		76.25	68.00	-16.25	91.75	89.00	36.50

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
371	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
372	Residential	10.25	1.00	1.00	114.25	83.75	1.10	93.88	74.80	-29.33	120.50	97.90	49.73
373	Residential	2.58	1.00	1.00	86.74	60.74		72.58	68.00	-6.90	85.16	89.00	26.68
374	Residential	3.40	1.00	1.00	89.20	63.20		73.40	68.00	-11.00	86.80	89.00	23.40
375	Residential	3.33	1.00	1.00	88.99	62.99		73.33	68.00	-10.65	86.66	89.00	23.68
376	Residential	5.17	1.00	1.00	94.51	68.51		77.51	68.00	-17.51	93.85	89.00	37.34
377	Residential	8.83	1.00	1.00	107.15	79.49	1.10	88.49	74.80	-23.35	112.15	97.90	46.76
378	Residential	2.58	1.00	1.00	86.74	60.74		72.58	68.00	-6.90	85.16	89.00	26.68
379	Residential	5.33	1.00	1.00	94.99	68.99		77.99	68.00	-17.99	94.65	89.00	37.66
380	Residential	2.25	1.00	1.00	85.75	59.75		72.25	68.00	-5.25	84.50	89.00	28.00
381	Residential	14.83	1.00	1.00	137.15	97.49	1.30	128.23	88.40	-18.02	166.30	115.70	65.38
384	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
385	Residential	3.67	1.00	1.00	90.01	64.01		73.67	68.00	-12.35	87.34	89.00	22.32
386	Residential	6.00	1.00	1.00	97.00	71.00		80.00	68.00	-20.00	98.00	89.00	39.00
387	Residential	19.75	1.00	1.00	161.75	112.25	1.40	165.13	95.20	-13.68	215.50	124.60	79.78
388	Residential	1.92	1.00	1.00	84.76	58.76		71.92	68.00	-3.60	83.84	89.00	29.32
389	Residential	5.50	1.00	1.00	95.50	69.50		78.50	68.00	-18.50	95.50	89.00	38.00
391	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
392	Residential	8.50	1.00	1.00	105.50	78.50	1.10	87.50	74.80	-21.70	110.50	97.90	46.10
394	Residential	1.00	1.00	1.00	82.00	56.00		71.00	68.00	1.00	82.00	89.00	33.00
395	Residential	9.42	1.00	1.00	110.10	81.26	1.10	90.26	74.80	-26.30	115.10	97.90	47.94
396	Residential	0.33	1.00	1.00	79.99	53.99		70.33	68.00	4.35	80.66	89.00	35.68
397	Residential	3.75	1.00	1.00	90.25	64.25		73.75	68.00	-12.75	87.50	89.00	22.00
399	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
400	Residential	0.83	1.00	1.00	81.49	55.49		70.83	68.00	1.85	81.66	89.00	33.68
401	Residential	0.33	1.00	1.00	79.99	53.99		70.33	68.00	4.35	80.66	89.00	35.68
402	Residential	6.92	1.00	1.00	99.76	73.76		82.76	68.00	-22.76	102.60	89.00	40.84
403	Residential	5.75	1.00	1.00	96.25	70.25		79.25	68.00	-19.25	96.75	89.00	38.50
404	Residential	2.50	1.00	1.00	86.50	60.50		72.50	68.00	-6.50	85.00	89.00	27.00
405	Residential	4.75	1.00	1.00	93.25	67.25		76.25	68.00	-16.25	91.75	89.00	36.50
407	WO-R	8.00	0.00	0.00	103.00			86.00		-17.00	108.00		5.00
409	Residential	8.33	1.00	1.00	104.65	77.99		86.99	68.00	-27.65	109.65	89.00	43.66
410	Residential	2.83	1.00	1.00	87.49	61.49		72.83	68.00	-8.15	85.66	89.00	25.68
417	WO-R	3.75	0.00	0.00	90.25			73.75		-16.50	87.50		-2.75
418	WO-R	15.25	0.00	0.00	139.25			131.38		-7.88	170.50		31.25

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
419	WO-R	7.25	0.00	0.00	100.75			83.75		-17.00	104.25		3.50
420	WO-R	13.17	0.00	0.00	128.85			115.78		-13.08	149.70		20.85
421	WO-R	4.25	0.00	0.00	91.75			74.75		-17.00	89.25		-2.50
422	WO-R	6.33	0.00	0.00	97.99			80.99		-17.00	99.65		1.66
424	WO-R	8.92	0.00	0.00	107.60			88.76		-18.84	112.60		5.00
425	WO-R	5.75	0.00	0.00	96.25			79.25		-17.00	96.75		0.50
426	WO-R	1.33	0.00	0.00	82.99			71.33		-11.66	82.66		-0.33
427	WO-R	11.33	0.00	0.00	119.65			101.98		-17.68	131.30		11.65
428	SO-R	2.50	1.00	0.00		60.50			68.00	7.50		89.00	28.50
429	WO-R	3.17	0.00	0.00	88.51			73.17		-15.34	86.34		-2.17
430	WO-R	9.08	0.00	0.00	108.40			89.24		-19.16	113.40		5.00
432	WO-R	28.67	0.00	0.00	267.04			232.03		-35.02	304.70		37.66
433	WO-R	12.08	0.00	0.00	123.40			107.60		-15.80	138.80		15.40
434	WO-R	10.00	0.00	0.00	113.00			92.00		-21.00	118.00		5.00
435	WO-R	5.33	0.00	0.00	94.99			77.99		-17.00	94.65		-0.34
436	WO-R	2.92	0.00	0.00	87.76			72.92		-14.84	85.84		-1.92
437	WO-R	15.67	0.00	0.00	141.35			134.53		-6.82	174.70		33.35
438	WO-R	15.67	0.00	0.00	141.35			134.53		-6.82	174.70		33.35
439	WO-R	6.50	0.00	0.00	98.50			81.50		-17.00	100.50		2.00
440	Residential	0.08	1.00	1.00	79.24	53.24		70.08	68.00	5.60	80.16	89.00	36.68
444	WO-R	0.00	0.00	0.00	79.00			70.00		-9.00	80.00		1.00
445	WO-R	1.08	0.00	0.00	82.24			71.08		-11.16	82.16		-0.08
446	WO-R	0.00	0.00	0.00	79.00			70.00		-9.00	80.00		1.00
447	Residential	7.50	1.00	1.00	101.50	75.50		84.50	68.00	-24.50	105.50	89.00	42.00
448	Residential	1.25	1.00	1.00	82.75	56.75		71.25	68.00	-0.25	82.50	89.00	32.00
449	Residential	1.00	1.00	1.00	82.00	56.00		71.00	68.00	1.00	82.00	89.00	33.00
450	Residential	0.92	1.00	1.00	81.76	55.76		70.92	68.00	1.40	81.84	89.00	33.32
451	Residential	1.50	1.00	1.00	83.50	57.50		71.50	68.00	-1.50	83.00	89.00	31.00
453	Residential	1.18	1.00	1.00	82.54	56.54		71.18	68.00	0.10	82.36	89.00	32.28
454	Residential	1.75	1.00	1.00	84.25	58.25		71.75	68.00	-2.75	83.50	89.00	30.00
455	Residential	3.33	1.00	1.00	88.99	62.99		73.33	68.00	-10.65	86.66	89.00	23.68
456	Residential	6.00	1.00	1.00	97.00	71.00		80.00	68.00	-20.00	98.00	89.00	39.00
458	Residential	1.00	1.00	1.00	82.00	56.00		71.00	68.00	1.00	82.00	89.00	33.00
459	Residential	0.25	1.00	1.00	79.75	53.75		70.25	68.00	4.75	80.50	89.00	36.00
460	Residential	2.83	1.00	1.00	87.49	61.49		72.83	68.00	-8.15	85.66	89.00	25.68

Residential Customer Details

Existing					Proposed								
Billing Code Data					FY 24/25 Rates			FY 25/26 Rates			FY 29/30 Rates		
Acct #	Customer Type	Avg. Usage	ERU	CSM	Monthly Water	Monthly Sewer	ERU Changes	Monthly Water	Monthly Sewer	Total Diff.	Monthly Water	Monthly Sewer	Total Diff.
461	Residential	1.83	1.00	1.00	84.49	58.49		71.83	68.00	-3.15	83.66	89.00	29.68
463	Residential	1.92	1.00	1.00	84.76	58.76		71.92	68.00	-3.60	83.84	89.00	29.32
464	Residential	0.92	1.00	1.00	81.76	55.76		70.92	68.00	1.40	81.84	89.00	33.32
465	Residential	7.33	1.00	1.00	100.99	74.99		83.99	68.00	-23.99	104.65	89.00	41.66
466	Residential	1.42	1.00	1.00	83.26	57.26		71.42	68.00	-1.10	82.84	89.00	31.32
471	SO-R	4.83	1.00	0.00		67.49			68.00	0.51		89.00	21.51
472	Residential	2.17	1.00	1.00	85.51	59.51		72.17	68.00	-4.85	84.34	89.00	28.32
473	Residential	3.67	1.00	1.00	90.01	64.01		73.67	68.00	-12.35	87.34	89.00	22.32
484	Residential	0.00	1.00	1.00	79.00	53.00		70.00	68.00	6.00	80.00	89.00	37.00
Totals					15,711.58	8,720.37		13,505.20	9,220.80	-1,705.96	16,485.96	12,068.40	5,145.40

APPENDIX C

Last 10-years of Audited
Revenue and Expenditures

Last 5-years of Balance Sheets

WATER AND SEWER

GARBERVILLE SANITARY DISTRICT
Historical Revenue & Expense
WATER

	AUDITED FY 14/15	AUDITED FY 15/16	AUDITED FY 16/17	AUDITED FY 17/18	AUDITED FY 18/19	AUDITED FY 19/20	AUDITED FY 20/21	AUDITED FY 21/22	AUDITED FY 22/23	AUDITED FY 23/24	BUDGET FY 24/25
Income											
Water Charges											
4100 · Residential	276,002.07	269,615.99	289,325.25	289,248.02	291,669.37	299,820.68	308,512.24	315,032.50	341,284.00	348,240.00	347,000.00
4110 · Commercial	214,530.47	211,605.34	220,736.64	219,252.76	218,351.47	207,388.17	267,474.05	306,374.75	332,292.75	351,055.00	350,000.00
4150 · Bulk Water Sales	0.00	0.00	0.00	25,500.00	15,024.00	24.00	180.00	0.00	73.00	0.00	0.00
Total Water Charges	490,532.54	481,221.33	510,061.89	534,000.78	525,044.84	507,232.85	576,166.29	621,407.25	673,649.75	699,295.00	697,000.00
4300 · Connection Fees	16,100.00	8,600.00	0.00	16,000.00	24,000.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	0.00
4650 · Late Charges	3,317.50	2,272.50	3,142.17	2,977.50	7,045.00	4,897.50	2,115.00	7,627.50	7,327.50	7,132.50	7,000.00
4700 · Other Operating Revenue	2,985.82	3,781.82	4,683.01	3,780.75	6,520.00	6,593.10	2,260.00	2,840.00	4,902.88	3,320.00	1,750.00
49900 · Uncategorized Income	0.00	0.00	0.00	67.50	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	512,935.86	495,875.65	517,887.07	556,826.53	564,109.84	526,723.45	588,541.29	631,874.75	693,880.13	717,747.50	705,750.00
Expense											
Administrative and General											
5025 · Discount Program	0.00	0.00	0.00	0.00	0.00	0.00	492.50	1,090.00	2,280.00	4,780.00	3,800.00
5000 · Advertising	390.66	0.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
5005 · Bad Debts	2,707.97	1,500.00	0.00	927.71	2,425.87	5,493.07	6,110.56	5,312.30	15,298.30	4,897.70	3,500.00
5010 · Bank Charges											
5012 · Merchant Account Fees	489.48	724.93	841.94	1,200.74	1,276.49	1,531.11	1,812.59	2,511.41	2,864.77	2,255.05	2,300.00
5010 · Bank Charges - Other	322.48	604.85	805.43	870.85	826.05	931.99	941.94	984.60	1,068.06	1,128.60	1,000.00
Total 5010 · Bank Charges	811.96	1,329.78	1,647.37	2,071.59	2,102.54	2,463.10	2,754.53	3,496.01	3,932.83	3,383.65	3,300.00
5020 · Directors Fees	650.00	475.00	662.50	1,950.00	1,250.00	1,225.00	1,275.00	1,125.00	1,075.00	1,175.00	1,000.00
5030 · Dues and Memberships	1,562.22	1,536.82	1,739.56	2,180.13	2,112.00	1,864.11	2,009.61	2,676.07	2,837.44	2,704.94	3,250.00
5035 · Education and Training	1,597.32	2,045.94	982.37	1,181.22	2,595.56	1,384.65	765.11	352.68	708.22	460.00	1,750.00
5036 · Education and Training - B.O.D	0.00	0.00	0.00	364.25	(75.00)	0.00	0.00	0.00	0.00	0.00	150.00
Insurance											
5040 · Liability	5,675.74	6,165.28	8,107.00	10,322.55	11,226.98	14,429.90	21,485.60	26,636.29	26,267.48	34,802.58	37,000.00
5050 · Workers' Comp	13,653.04	15,174.39	7,701.00	5,701.02	4,394.44	4,567.82	4,866.10	4,792.01	4,020.35	4,705.97	4,852.94
5055 · Health											
5055.1 · Employee Portion	(4,097.10)	(6,465.23)	(7,583.10)	(4,227.53)	(3,989.27)	(3,937.37)	(4,340.11)	(4,797.63)	(4,742.36)	(5,522.26)	(6,160.00)
5055 · Health - Other	16,882.02	21,645.96	22,683.72	17,178.33	19,800.96	20,346.60	21,824.11	22,847.45	24,372.78	27,162.06	37,345.00
Total 5055 · Health	13,767.29	15,180.73	15,100.62	12,950.80	15,811.69	16,409.23	17,484.00	18,049.82	19,630.42	21,639.80	31,185.00
Total Insurance	33,096.07	36,520.40	30,908.62	28,974.37	31,433.11	35,406.95	43,835.70	49,478.12	49,918.25	61,148.35	73,037.94
5060 · Licenses, Permits, and Fees	3,492.64	3,736.31	3,741.99	3,930.99	2,259.90	5,323.31	5,275.55	3,395.66	9,478.90	7,910.71	6,962.00
5065 · Auto	1,719.44	1,597.53	1,477.29	269.52	645.79	870.48	1,255.85	1,238.49	1,918.86	1,379.08	1,250.00
5070 · Miscellaneous	286.59	0.00	68.94	57.44	87.68	90.52	31.03	(61.29)	2.65	6.87	50.00
5080 · Office Expense	2,820.60	3,076.55	3,255.51	3,460.00	4,078.37	3,379.47	6,004.72	4,451.53	4,323.56	3,905.79	3,000.00
5082 · Office Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	924.99	2,847.57	3,750.00
5085 · Outside Services	6,176.17	3,731.47	3,949.10	4,082.62	3,486.61	4,109.50	4,184.49	5,241.95	5,275.27	5,292.72	5,150.00
5090 · Payroll Taxes	11,309.03	14,288.14	14,326.92	13,531.36	14,301.66	14,173.59	14,322.60	13,258.89	14,559.92	14,624.51	19,610.00
5095 · Penalties and Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.03	0.00	3.10	0.00
5100 · Postage	1,158.12	1,622.52	1,134.54	1,356.83	1,190.56	1,467.20	1,577.43	1,455.44	2,026.14	1,424.09	1,750.00
Total 5110 · Professional Fees	11,428.83	20,816.65	26,577.50	37,369.37	36,699.18	91,873.66	42,976.50	43,974.71	35,926.01	36,578.73	40,500.00
5120 · Property Taxes	12.00	12.00	12.00	0.00	15.21	26.45	0.00	0.00	0.00	0.00	25.00
5125 · Repairs and Maintenance	0.00	134.23	446.74	0.00	11.57	14.75	6.78	793.06	31.24	5,299.70	1,000.00
5130 · Rents	5,400.00	5,575.00	5,010.00	5,427.50	4,602.50	5,427.50	5,020.00	5,010.00	4,592.50	5,010.00	5,010.00
5135 · Retirement	2,625.24	4,369.01	4,786.60	4,164.71	4,326.04	4,154.34	4,395.46	4,031.08	4,387.99	4,494.97	5,150.00
5137 · Supplies	233.00	1,048.94	143.61	503.21	975.69	949.75	567.11	903.63	1,131.76	1,296.75	1,000.00
5140 · Telephone	4,052.25	2,112.06	1,438.04	3,613.80	5,308.93	5,264.43	5,765.33	5,081.39	5,074.53	5,585.12	5,750.00

GARBERVILLE SANITARY DISTRICT
Historical Revenue & Expense
WATER

	AUDITED FY 14/15	AUDITED FY 15/16	AUDITED FY 16/17	AUDITED FY 17/18	AUDITED FY 18/19	AUDITED FY 19/20	AUDITED FY 20/21	AUDITED FY 21/22	AUDITED FY 22/23	AUDITED FY 23/24	BUDGET FY 24/25
5145 · Tools	3,023.56	3,133.35	3,538.08	298.17	0.00	13.47	2,811.71	1,772.44	955.17	908.49	1,000.00
5150 · Travel and Meetings	370.64	851.39	1,218.62	632.79	99.12	592.33	612.10	555.98	466.59	322.52	750.00
5155 · Utilities	942.74	1,143.98	1,126.66	1,204.19	1,177.82	1,380.05	1,246.92	1,337.87	1,619.27	1,859.76	1,750.00
5160 · Wages											
5165 · Wages - Overtime	23.29	0.00	226.28	1,639.15	3,012.91	3,994.93	7,301.04	5,367.75	3,468.00	7,305.01	1,287.50
5160 · Wages - Other	48,365.90	69,282.27	73,247.58	59,973.76	69,482.34	67,832.79	78,162.61	78,086.20	86,726.33	85,739.55	101,745.00
Total 5160 · Wages	48,389.19	69,282.27	73,473.86	61,612.91	72,495.25	71,827.72	85,463.65	83,453.95	90,194.33	93,044.56	103,032.50
5170 · Vacation Accrual Adjustment	1,501.94	3,880.14	4,303.99	2,308.78	2,595.80	3,908.41	(1,397.04)	4,722.10	(101.61)	1,107.75	3,000.00
Total Administrative and General	145,758.18	183,819.48	186,105.41	181,473.46	196,201.76	262,683.81	237,363.20	244,150.09	258,838.11	271,452.43	299,327.44
Water Trans and Distribution											
7075 · Fuel	2,191.81	2,812.29	2,533.15	2,301.87	2,645.87	2,685.95	2,234.59	4,008.27	4,443.04	3,639.97	5,000.00
7090 · Repairs and Maintenance	14,867.20	13,919.61	13,453.63	23,171.26	15,932.19	53,846.56	54,619.33	24,500.27	18,563.18	37,779.09	30,000.00
7100 · Supplies	10,256.68	2,295.00	3,113.24	2,164.44	12,720.11	3,225.07	2,512.51	1,579.81	716.15	804.20	5,000.00
7110 · Utilities	10,615.39	6,915.82	8,204.78	6,382.65	6,050.47	6,085.07	10,137.81	7,994.26	9,836.78	8,280.35	12,500.00
7120 · Wages											
7125 · Wages - Overtime Water Tran	4,246.26	3,922.50	4,187.50	5,518.38	4,755.00	9,419.00	5,100.50	3,630.00	4,314.50	8,729.00	4,900.00
7120 · Wages - Other	25,516.73	33,533.00	38,544.66	45,176.02	38,351.60	46,794.39	44,642.52	38,895.51	38,963.97	41,426.84	45,384.00
Total 7120 · Wages	29,762.99	37,455.50	42,732.16	50,694.40	43,106.60	56,213.39	49,743.02	42,525.51	43,278.47	50,155.84	50,284.00
Total Water Trans and Distribution	67,694.07	63,398.22	70,036.96	84,714.62	80,455.24	122,056.04	119,247.26	80,608.12	76,837.62	100,659.45	102,784.00
Water Treatment											
7020 · Fuel	3,409.93	2,668.23	2,533.22	1,249.56	2,645.89	2,686.18	2,234.75	4,008.37	4,443.25	3,640.21	5,000.00
7010 · Monitoring	2,705.18	2,932.47	5,114.20	6,281.87	7,231.03	7,655.50	3,320.00	7,820.48	4,297.22	10,687.92	10,000.00
7015 · Outside Services	0.00	0.00	0.00	0.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00
7030 · Repairs and Maintenance	5,741.73	6,269.73	13,571.75	17,885.31	19,068.32	8,105.73	7,939.78	26,368.12	8,680.80	28,112.63	15,000.00
7040 · Supplies	16,382.29	13,361.19	14,241.89	11,896.45	15,487.08	13,111.33	9,410.18	11,010.17	12,253.15	15,677.05	15,600.00
7050 · Utilities	37,310.99	34,839.89	39,516.44	38,402.56	42,743.97	45,593.06	49,458.22	51,028.56	54,409.02	61,730.71	62,000.00
7060 · Wages											
7065 · Wages - Overtime Water Trea	5,053.95	5,513.00	5,523.00	7,230.13	11,684.75	6,740.00	4,304.25	4,885.00	6,678.00	7,685.75	4,800.00
7060 · Wages - Other	41,669.78	52,299.66	37,667.70	39,980.74	41,573.43	34,560.37	36,154.47	34,870.30	41,496.06	37,640.90	43,413.00
Total 7060 · Wages	46,723.73	57,812.66	43,190.70	47,210.87	53,258.18	41,300.37	40,458.72	39,755.30	48,174.06	45,326.65	48,213.00
Total Water Treatment	112,273.85	117,884.17	118,168.20	122,926.62	140,609.47	118,452.17	112,821.65	139,991.00	132,257.50	165,175.17	155,813.00
Total Expense	325,726.10	365,101.87	374,310.57	389,114.70	417,266.47	503,192.02	469,432.11	464,749.21	467,933.23	537,287.05	557,924.44
Net Ordinary Income	187,209.76	130,773.78	143,576.50	167,711.83	146,843.37	23,531.43	119,109.18	167,125.54	225,946.90	180,460.45	147,825.56
Other Income/Expense											
Other Income											
Gain on Asset Disposal	0.00	0.00	5,445.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8053 · Water Capital Grant Income	687,191.97	0.00	0.00	60,000.00	0.00	0.00	0.00	55,699.30	387,970.26	815,468.33	0.00
8060 · Interest Income	236.67	1,169.06	3,036.99	3,599.44	4,262.63	3,450.24	4,662.48	3,609.98	1,251.49	909.25	500.00
8061 · Interest Income (Prior Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,077.66)	283.13	0.00
8070 · Other Non-Operating Revenue	0.00	0.00	3.50	0.55	830.22	10,853.62	1,292.57	13,723.12	2,320.35	2,318.65	1,000.00
Total Other Income	687,428.64	1,169.06	8,486.18	63,599.99	5,092.85	14,303.86	5,955.05	73,032.40	388,464.44	818,979.36	1,500.00
Other Expense											
8041 · Emergency Wage Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	573.00	396.00	0.00
Loss on Asset Disposal	10,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9010 · Other Expenses	0.00	1,500.00	0.00	0.00	1,230.00	13,702.11	6,651.51	4,179.75	6,878.00	0.00	1,000.00
9040 · Depreciation	155,607.00	317,263.00	355,832.00	349,249.00	334,024.04	322,276.00	298,899.00	272,942.00	270,352.70	279,212.00	285,000.00
9050 · Interest Expense	3,120.03	8,230.74	10,223.23	8,712.50	4,128.78	1,366.95	1,624.28	880.59	3,123.29	1,426.18	272.38
Total Other Expense	168,887.03	326,993.74	366,055.23	357,961.50	339,382.82	337,345.06	307,174.79	278,002.34	280,926.99	281,034.18	286,272.38
Net Other Income	518,541.61	(325,824.68)	(357,569.05)	(294,361.51)	(334,289.97)	(323,041.20)	(301,219.74)	(204,969.94)	107,537.45	537,945.18	(284,772.38)
Net Income	705,751.37	(195,050.90)	(213,992.55)	(126,649.68)	(187,446.60)	(299,509.77)	(182,110.56)	(37,844.40)	333,484.35	718,405.63	(136,946.82)

GARBERVILLE SANITARY DISTRICT
Historical Revenue & Expense
WATER

	AUDITED FY 14/15	AUDITED FY 15/16	AUDITED FY 16/17	AUDITED FY 17/18	AUDITED FY 18/19	AUDITED FY 19/20	AUDITED FY 20/21	AUDITED FY 21/22	AUDITED FY 22/23	AUDITED FY 23/24	BUDGET FY 24/25
Back out Water Capital Grant Income	(687,191.97)	0.00	0.00	(60,000.00)	0.00	0.00	0.00	(55,699.30)	(387,970.26)	(815,468.33)	0.00
Back out Depreciation	155,607.00	317,263.00	355,832.00	349,249.00	334,024.04	322,276.00	298,899.00	272,942.00	270,352.70	279,212.00	285,000.00
Back out Connection Fees	(16,100.00)	(8,600.00)	0.00	(16,000.00)	(24,000.00)	(8,000.00)	(8,000.00)	0.00	(8,000.00)	(8,000.00)	0.00
Adjusted Net Income	158,066.40	113,612.10	141,839.45	146,599.32	122,577.44	14,766.23	108,788.44	179,398.30	207,866.79	174,149.30	148,053.18
Debt Service Payments						100,225.84	77,167.31	55,891.30	68,393.83	60,598.30	58,297.89
Cash available for Fixed Assets & Capital Projects						(85,459.61)	31,621.13	123,507.01	139,472.96	113,551.00	89,755.30

GARBERVILLE SANITARY DISTRICT
Historical Revenue & Expense
SEWER

	AUDITED FY 14/15	AUDITED FY 15/16	AUDITED FY 16/17	AUDITED FY 17/18	AUDITED FY 18/19	AUDITED FY 19/20	AUDITED FY 20/21	AUDITED FY 21/22	AUDITED FY 22/23	AUDITED FY 23/24	BUDGET FY 24/25
Income											
4200 · Sewer Charges	365,127.60	365,409.09	362,192.21	359,797.67	351,884.48	361,937.74	417,838.69	450,658.10	501,436.10	450,278.65	470,000.00
4300 · Connection Fees	22,500.00	7,200.00	0.00	16,000.00	0.00	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00
4650 · Late Charges	3,317.50	2,272.50	3,142.17	3,047.50	7,045.00	4,897.50	2,115.00	7,627.50	7,327.50	7,132.50	7,000.00
4700 · Other Operating Revenue	69.70	147.01	273.00	4,430.75	800.00	(15.23)	1,364.81	0.00	2,222.87	200.00	1,750.00
Total Income	391,014.80	375,028.60	365,607.38	383,343.42	359,729.48	374,820.01	421,318.50	458,285.60	518,986.47	465,611.15	478,750.00
Expense											
Administrative and General											
5025 · Discount Program	0.00	0.00	0.00	0.00	0.00	0.00	492.50	1,095.00	2,280.00	3,872.00	3,800.00
5000 · Advertising	390.64	0.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
5005 · Bad Debts	3,384.68	1,500.00	0.00	927.71	30.47	64.33	2,239.02	(1,025.86)	470.65	561.70	3,500.00
5010 · Bank Charges											
5012 · Merchant Account Fees	489.46	725.07	842.02	1,200.72	1,276.48	1,531.14	1,812.60	2,511.37	2,864.67	2,312.41	2,300.00
5010 · Bank Charges - Other	322.47	604.66	805.43	870.83	826.03	932.02	942.00	984.59	1,068.04	1,061.17	1,000.00
Total 5010 · Bank Charges	811.93	1,329.73	1,647.45	2,071.55	2,102.51	2,463.16	2,754.60	3,495.96	3,932.71	3,373.58	3,300.00
5020 · Directors Fees	650.00	475.00	662.50	1,950.00	1,250.00	1,225.00	1,275.00	1,125.00	1,075.00	1,175.00	1,000.00
5030 · Dues and Memberships	1,250.22	1,372.83	1,739.56	2,180.14	2,112.00	1,864.11	2,009.61	2,676.07	2,837.43	2,704.93	3,250.00
5035 · Education and Training	1,238.34	1,689.94	1,693.47	1,001.22	2,360.77	1,194.67	765.10	352.68	708.22	168.25	1,750.00
5036 · Education and Training - B.O.D.	0.00	0.00	0.00	364.25	159.72	0.00	0.00	0.00	0.00	0.00	150.00
Insurance											
5040 · Liability	5,675.63	6,215.19	8,106.80	10,322.44	11,226.98	14,429.80	21,485.36	26,637.14	26,267.38	34,802.68	37,000.00
5050 · Workers' Comp	11,488.80	13,304.87	6,076.96	4,434.99	3,740.49	4,158.07	4,608.65	5,870.88	4,648.68	5,672.30	5,207.06
5055 · Health											
5055.1 · Employee Portion	(3,845.63)	(6,089.97)	(6,379.17)	(3,367.72)	(3,302.17)	(3,354.07)	(3,790.34)	(4,157.25)	(4,212.52)	(4,759.67)	(6,160.00)
5055 · Health - Other	16,882.02	21,645.90	22,683.69	17,178.33	19,800.90	20,346.60	21,824.11	22,847.45	24,372.78	27,162.05	37,345.00
Total 5055 · Health	13,628.78	15,555.93	16,304.52	13,810.61	16,498.73	16,992.53	18,033.77	18,690.20	20,160.26	22,402.38	31,185.00
Total Insurance	30,793.21	35,075.99	30,488.28	28,568.04	31,466.20	35,580.40	44,127.78	51,198.22	51,076.32	62,877.36	73,392.06
5060 · Licenses, Permits, and Fees	18,021.35	18,304.00	17,577.60	18,078.70	19,069.47	21,464.37	24,101.08	27,693.03	27,134.88	32,324.81	33,038.00
5065 · Auto	1,717.91	1,597.57	1,477.28	269.51	645.77	867.15	1,255.85	1,238.37	1,918.76	1,379.00	1,250.00
5070 · Miscellaneous	0.00	0.00	68.98	57.44	87.72	90.51	31.01	(61.29)	2.65	6.87	50.00
5080 · Office Expense	2,605.45	3,096.70	3,255.46	3,459.83	4,704.97	3,379.23	6,004.65	4,451.40	4,254.48	3,586.22	3,000.00
5082 · Office Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925.00	2,847.44	3,750.00
5085 · Outside Services	3,322.04	3,675.81	3,765.87	4,000.60	3,885.08	2,991.53	2,932.96	3,411.38	3,848.76	3,552.66	5,150.00
5090 · Payroll Taxes	8,076.49	10,144.95	10,977.86	10,715.47	12,253.29	12,807.68	13,146.72	16,269.39	16,782.29	17,728.70	17,990.00
5095 · Penalties and Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.01	0.00	3.09	0.00
5100 · Postage	1,158.09	1,609.74	1,134.56	1,356.72	1,193.84	1,467.10	1,577.34	1,224.35	2,026.07	1,423.94	1,750.00
5110 · Professional Fees	12,217.81	18,369.98	22,021.82	32,321.78	33,053.58	40,467.71	36,852.25	37,499.68	30,729.09	34,995.20	40,500.00
5120 · Property Taxes	0.00	0.00	0.00	0.00	15.21	14.44	0.00	0.00	0.00	0.00	25.00
5125 · Repairs and Maintenance	23.75	134.23	498.94	0.00	11.57	14.74	6.77	793.01	31.24	5,538.88	1,000.00
5130 · Rents	4,800.00	4,975.00	5,010.00	5,427.50	4,602.50	5,427.50	5,020.00	5,010.00	4,592.50	5,010.00	5,010.00
5135 · Retirement	1,888.98	3,112.43	3,672.51	3,123.12	3,585.79	3,700.01	3,943.99	5,155.21	5,239.55	5,240.10	5,150.00
5137 · Supplies	233.06	1,060.34	434.20	503.19	1,041.96	949.33	503.00	592.35	1,154.20	1,302.00	1,000.00
5140 · Telephone	3,566.28	2,327.65	1,438.07	3,613.71	5,308.66	5,264.06	5,765.14	5,081.18	5,074.36	5,638.70	5,750.00
5145 · Tools	1,951.71	3,814.25	2,893.54	298.16	0.00	13.46	2,811.64	1,772.34	1,004.09	908.45	1,000.00
5150 · Travel and Meetings	297.83	506.15	638.33	632.76	99.10	592.30	393.57	555.97	466.58	322.52	750.00
5155 · Utilities	942.72	1,144.08	1,126.67	1,204.14	1,177.74	1,379.94	1,246.80	1,337.81	1,619.18	1,859.68	1,750.00
5160 · Wages											
5165 · Wages - Overtime	31.05	0.00	195.01	833.85	799.50	1,037.31	1,194.20	1,614.75	982.50	1,626.76	1,287.50

GARBERVILLE SANITARY DISTRICT
Historical Revenue & Expense
SEWER

	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	BUDGET
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
5160 · Wages - Other	43,090.13	65,342.62	66,953.60	59,972.28	69,479.04	67,831.62	78,162.48	78,086.54	86,730.08	85,684.59	101,745.00
Total 5160 · Wages	43,121.18	65,342.62	67,148.61	60,806.13	70,278.54	68,868.93	79,356.68	79,701.29	87,712.58	87,311.35	103,032.50
5170 · Vacation Accrual Adjustment	569.70	2,685.24	3,327.19	1,806.70	2,220.15	3,536.18	(1,264.00)	5,794.82	(117.38)	1,332.23	3,000.00
Total Administrative and General	143,033.37	183,344.23	182,833.75	184,738.37	202,713.29	215,687.84	237,349.06	256,440.37	256,779.21	287,044.66	324,137.56
Sewage Collection											
6010 · Fuel	2,944.61	2,668.32	2,533.20	2,301.86	2,645.89	2,685.95	2,234.59	4,008.26	4,443.04	3,639.97	5,000.00
6020 · Pumping	0.00	0.00	0.00	3,436.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6030 · Repairs and Maintenance	27,755.80	3,233.79	5,280.01	4,627.40	4,493.17	35,412.42	18,212.74	4,813.70	11,038.52	14,617.11	13,000.00
6040 · Supplies	1,472.44	1,313.55	2,176.02	1,985.28	3,149.89	998.18	178.36	18.31	252.15	666.06	2,000.00
6050 · Utilities	5,131.21	4,625.02	4,794.62	3,937.15	3,664.41	3,192.18	4,122.52	3,889.24	3,262.52	4,679.55	4,500.00
6060 · Wages											
6065 · Wages - Overtime Sewer Coll	1,484.49	1,048.50	3,135.00	1,118.63	3,012.00	5,571.00	1,770.50	28,890.00	27,153.00	16,038.25	5,500.00
6060 · Wages - Other	14,496.80	18,366.00	26,518.60	32,593.43	30,671.27	33,541.14	33,783.26	41,608.94	50,316.51	68,198.13	53,077.00
Total 6060 · Wages	15,981.29	19,414.50	29,653.60	33,712.06	33,683.27	39,112.14	35,553.76	70,498.94	77,469.51	84,236.38	58,577.00
Sewage Collection - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sewage Collection	53,285.35	31,255.18	44,437.45	50,000.21	47,636.63	81,400.87	60,301.97	83,228.45	96,465.74	107,839.07	83,077.00
Sewage Treatment											
6075 · Fuel	2,106.11	2,906.21	2,533.18	2,301.85	2,645.88	2,685.95	2,234.59	4,008.27	4,598.19	3,639.97	5,000.00
6080 · Monitoring	6,631.31	19,924.60	4,241.67	3,233.23	4,025.00	4,622.50	5,745.00	5,298.93	6,535.50	7,102.50	7,000.00
6085 · Outside Services	0.00	0.00	0.00	0.00	800.00	0.00	600.00	0.00	0.00	0.00	0.00
6100 · Repairs and Maintenance	12,174.74	15,223.51	9,182.68	10,966.86	5,034.96	6,849.36	2,587.96	11,512.33	5,644.60	5,449.87	15,000.00
6110 · Supplies	7,448.64	3,435.57	8,789.56	6,568.85	7,570.07	7,130.81	4,390.89	6,095.12	12,120.23	12,901.61	7,800.00
6120 · Utilities	9,058.28	11,558.30	11,833.67	9,505.57	7,652.26	11,025.71	9,258.65	11,510.85	15,702.69	20,439.80	17,000.00
6130 · Wages											
6135 · Wages - Overtime Sewer Tre	3,120.17	726.00	509.25	1,111.13	1,258.50	528.00	527.00	875.00	2,393.50	882.25	2,550.00
6130 · Wages - Other	29,866.99	33,057.84	23,951.57	29,001.95	38,957.58	44,704.69	45,181.46	52,049.99	42,745.20	54,656.41	52,076.00
Total 6130 · Wages	32,987.16	33,783.84	24,460.82	30,113.08	40,216.08	45,232.69	45,708.46	52,924.99	45,138.70	55,538.66	54,626.00
Total Sewage Treatment	70,406.24	86,832.03	61,041.58	62,689.44	67,944.25	77,547.02	70,525.55	91,350.49	89,739.91	105,072.41	106,426.00
Total Expense	266,724.96	301,431.44	288,312.78	297,428.02	318,294.17	376,283.25	368,176.58	431,019.31	442,984.86	499,956.14	513,640.56
Net Ordinary Income	124,289.84	73,597.16	77,294.60	85,915.40	41,435.31	(1,463.24)	53,141.92	27,266.29	76,001.61	(34,344.99)	(34,890.56)
Other Income/Expense											
Other Income											
Property Tax Revenue											
8045 · PILT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	18.51	8.92	9.04	8.80	0.00
8010 · Secured	22,430.94	23,009.70	23,213.62	25,295.96	26,347.17	27,983.34	29,215.87	29,324.96	31,951.85	33,309.09	33,000.00
8020 · Unsecured	868.04	859.08	919.79	889.53	1,060.80	1,088.57	1,121.44	1,134.52	1,214.92	1,310.70	1,300.00
8025 · Prior Years	25.81	11.08	7.96	0.00	5.55	8.76	14.01	84.68	13.29	15.85	10.00
8030 · Supplemental - Current	140.96	220.06	406.57	372.64	335.10	410.19	341.28	342.83	502.16	519.45	500.00
8035 · Supplemental - Prior Years	35.86	29.78	36.07	57.45	68.11	89.34	88.52	0.00	66.21	95.32	50.00
Total Property Tax Revenue	23,501.61	24,129.70	24,584.01	26,615.58	27,816.73	29,580.20	30,799.63	30,895.91	33,757.47	35,259.21	34,860.00
8060 · Interest Income	2,378.75	3,008.79	4,147.40	5,362.58	6,854.13	5,915.30	9,042.71	7,203.96	7,830.31	8,558.13	4,000.00
8061 · Interest Income (Prior Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,242.14)	2,976.39	
8070 · Other Non-Operating Revenue	950.00	0.00	3.50	0.55	830.20	2,032.64	1,047.56	751.91	1,419.32	243.66	1,000.00
9030 · Homeowners' Tax Relief	329.38	322.10	306.86	317.12	310.91	306.64	305.47	294.66	(449.13)	281.10	310.00
Total Other Income	27,159.74	27,460.59	34,487.45	32,295.83	35,811.97	37,834.78	41,195.37	39,249.99	38,315.83	47,318.49	40,170.00
Other Expense											
8041 · Emergency Wage Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288.00	0.00	0.00
9010 · Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	212.00	0.00	318.75	0.00	1,000.00

GARBERVILLE SANITARY DISTRICT
Historical Revenue & Expense
SEWER

	AUDITED FY 14/15	AUDITED FY 15/16	AUDITED FY 16/17	AUDITED FY 17/18	AUDITED FY 18/19	AUDITED FY 19/20	AUDITED FY 20/21	AUDITED FY 21/22	AUDITED FY 22/23	AUDITED FY 23/24	BUDGET FY 24/25
9040 · Depreciation	149,606.00	165,025.00	176,212.00	176,763.00	177,265.04	182,618.00	181,838.00	149,647.00	144,486.90	137,283.92	140,000.00
9050 · Interest Expense	5,755.04	4,625.39	3,903.46	4,324.99	5,012.40	3,826.07	3,610.81	2,385.17	2,110.26	914.60	272.38
Total Other Expense	155,361.04	169,650.39	180,115.46	181,087.99	182,277.44	186,444.07	185,660.81	152,032.17	147,203.91	138,198.52	141,272.38
Net Other Income	(128,201.30)	(142,189.80)	(145,628.01)	(148,792.16)	(146,465.47)	(148,609.29)	(144,465.44)	(112,782.18)	(108,888.08)	(90,880.03)	(101,102.38)
Net Income	(3,911.46)	(68,592.64)	(68,333.41)	(62,876.76)	(105,030.16)	(150,072.53)	(91,323.52)	(85,515.89)	(32,886.47)	(125,225.02)	(135,992.94)
Back out Capital Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(103.55)	0.00	0.00	0.00
Back out Depreciation	149,606.00	165,025.00	176,212.00	176,763.00	177,265.04	182,618.00	181,838.00	149,647.00	144,486.90	137,283.92	140,000.00
Back out Connection Fees	(22,500.00)	(7,200.00)	0.00	(16,000.00)	0.00	(8,000.00)	0.00	0.00	(8,000.00)	(8,000.00)	0.00
Adjusted Net Income	123,194.54	89,232.36	107,878.59	97,886.24	72,234.88	24,545.47	90,514.48	64,027.56	103,600.43	4,058.90	4,007.06
Debt Service Payments						23,898.30	31,991.31	34,494.22	47,488.41	40,194.36	12,315.53
Cash available for Fixed Assets & Capital Projects						647.17	58,523.17	29,533.35	56,112.03	(36,135.46)	(8,308.47)

GARBERVILLE SANITARY DISTRICT
Balance Sheet Prev Year Comparison
5-years through June 30, 2024

	Jun 30, 19	Jun 30, 20	Jun 30, 21	Jun 30, 22	Jun 30, 23	Jun 30, 24
ASSETS						
Current Assets						
Checking/Savings						
1005 · Umpqua Checking - Operating	135,036.46	84,661.03	40,294.77	165,091.66	113,735.48	3,927.28
1006 · Umpqua System Reserve - Water	25,738.24	25,806.44	25,809.42	25,811.93	25,814.51	807.02
1007 · Umpqua System Reserve - Sewer	31,183.83	31,266.46	31,267.18	31,270.19	31,273.32	31,276.46
1011 · Water Enterprise Fund	46,680.32	46,804.01	46,827.66	46,832.34	46,837.03	46,841.72
1030 · County Treasury - Sewer Reserve	440,039.31	444,956.82	478,899.49	434,307.06	481,067.57	425,899.93
1031 · County Treasury - Water Reserve	246,071.74	189,330.09	191,265.36	141,265.36	45,419.65	46,610.27
1035 · Water Capital Improvement Fund	0.64	0.64	0.64	18,000.01	26,001.84	34,004.55
1036 · Sewer Capital Improvement Fund	0.45	0.45	0.45	9,998.82	18,000.04	26,001.94
1040 · Petty Cash	39.51	39.51	39.51	39.51	39.51	39.51
1050 · Cash Drawer	198.54	214.40	102.00	200.75	300.75	320.75
Total Checking/Savings	924,989.04	823,079.85	814,506.48	872,817.63	788,489.70	615,729.43
Accounts Receivable						
1316 · Water Grant Reimb. Receivable	0.00	0.00	0.00	0.00	0.00	583,956.20
1115 · Acct Receivable - Collection	0.00	0.00	3,501.80	0.00	0.00	0.00
11000 · Accounts Receivable - Other	1,415.00	5,423.63	3,457.42	4,668.04	(2,212.01)	(2,167.01)
Total Accounts Receivable	1,415.00	5,423.63	6,959.22	4,668.04	(2,212.01)	581,789.19
Other Current Assets						
1100 · Accounts Receivable						
1110 · Accts Receivable Over Payments	(1,208.29)	(1,688.68)	(2,723.19)	(2,514.77)	(3,023.11)	(2,651.02)
1100 · Accounts Receivable - Other	97,849.33	112,393.96	123,933.75	105,064.11	138,206.21	163,139.37
Total 1100 · Accounts Receivable	96,641.04	110,705.28	121,210.56	102,549.34	135,183.10	160,488.35
1121 · Payroll Tax Overpayment	0.00	0.00	0.00	304.15	0.00	667.63
1315 · Water Grant Receivable	0.00	0.00	0.00	55,266.74	379,229.00	0.00
1400 · Interest Receivable	0.00	0.00	8,100.00	18,900.00	2,267.09	2,929.88
1500 · Prepaid Insurance	3,342.54	3,439.66	3,439.66	(882.15)	4,230.52	5,790.57
1510 · Prepaid Licenses and Permits	0.00	0.00	0.00	0.00	3,453.00	0.00
1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
Total Other Current Assets	94,983.58	109,144.94	127,750.22	171,138.08	519,362.71	164,876.43
Total Current Assets	1,021,387.62	937,648.42	949,215.92	1,048,623.75	1,305,640.40	1,362,395.05
Fixed Assets						

GARBERVILLE SANITARY DISTRICT
Balance Sheet Prev Year Comparison
5-years through June 30, 2024

	Jun 30, 19	Jun 30, 20	Jun 30, 21	Jun 30, 22	Jun 30, 23	Jun 30, 24
CIP R-W-H Project						
CIP-Hurlbutt Tank Reimbursement	0.00	0.00	2,768.00	0.00	0.00	38,726.49
CIP Robertson-Wallen-Hurlbutt T	13,789.78	18,368.48	25,035.48	142,323.23	562,380.93	1,358,200.39
Total CIP R-W-H Project	13,789.78	18,368.48	27,803.48	142,323.23	562,380.93	1,396,926.88
CIP-Church Street	0.00	0.00	0.00	6,800.00	6,800.00	6,800.00
CIP- Bear Canyon Sewerline	0.00	280.00	763.75	988.75	988.75	1,038.75
CIP - Meadows Aerial Waterline	2,766.06	5,441.76	6,051.76	9,133.44	9,133.44	11,458.44
WATER						
Fire Hydrants (Measure Z)	70,000.00	0.00	0.00	0.00	0.00	0.00
Land - Water	88,698.62	94,594.62	94,594.62	94,594.62	94,594.62	94,594.62
Water Easements & Intangibles	177,397.11	177,397.11	177,397.11	177,397.11	177,397.11	177,397.11
Treatment	70,773.43	70,773.43	79,919.93	79,919.93	113,055.54	113,055.54
Distribution	2,712,614.17	2,804,484.17	2,804,484.17	2,804,484.17	2,804,484.17	2,804,484.17
Pumps	2,909.87	2,909.87	2,909.87	10,048.99	15,842.30	25,957.27
DWTP (Water) 2015	4,968,104.88	4,968,104.88	4,968,104.88	4,968,104.88	4,968,104.88	4,968,104.88
Total WATER	8,090,498.08	8,118,264.08	8,127,410.58	8,134,549.70	8,173,478.62	8,183,593.59
Water System	142,474.97	142,474.97	142,474.97	142,474.97	142,474.97	142,474.97
SEWER						
Land - Sewer	129,810.68	129,810.68	129,810.68	129,810.68	129,810.68	129,810.68
Collection	2,387,355.88	2,387,355.88	2,387,355.88	2,395,295.12	2,395,295.12	2,429,245.29
Treatment	507,552.59	507,552.59	507,552.59	507,552.59	507,552.59	507,552.59
Pumps	13,908.96	16,931.99	16,931.99	32,648.40	34,214.01	34,214.01
Sewer Project - 2011	2,792,451.91	2,792,451.91	2,792,451.91	2,792,451.91	2,792,451.91	2,792,451.91
Total SEWER	5,831,080.02	5,834,103.05	5,834,103.05	5,857,758.70	5,859,324.31	5,893,274.48
Office Equipment	32,004.40	38,244.29	38,244.29	38,244.29	38,244.29	38,244.29
Equipment	158,306.60	158,306.60	237,123.48	311,403.29	315,872.29	318,645.03
Vehicles	81,171.66	121,205.99	121,205.99	121,205.99	121,205.99	121,205.99
MSR/SOI and Annexation Project	157,367.08	157,367.08	157,367.08	157,367.08	157,367.08	157,367.08
Accumulated Depreciation-Water	(1,866,415.30)	(2,188,691.30)	(2,487,590.30)	(2,760,532.30)	(3,030,885.00)	(3,310,097.00)
Accumulated Depreciation-Sewer	(1,990,685.10)	(2,173,303.10)	(2,355,141.10)	(2,504,788.10)	(2,649,275.00)	(2,786,558.92)
Total Fixed Assets	10,652,358.25	10,232,061.90	9,849,817.03	9,656,929.04	9,707,110.67	10,174,373.58
TOTAL ASSETS	11,673,745.87	11,169,710.32	10,799,032.95	10,705,552.79	11,012,751.07	11,536,768.63
LIABILITIES & EQUITY						

GARBERVILLE SANITARY DISTRICT
Balance Sheet Prev Year Comparison
5-years through June 30, 2024

	Jun 30, 19	Jun 30, 20	Jun 30, 21	Jun 30, 22	Jun 30, 23	Jun 30, 24
Liabilities						
Current Liabilities						
Accounts Payable						
2000 · Accounts Payable	13,511.11	34,297.40	26,070.71	58,597.50	183,137.18	214,863.39
Total Accounts Payable	13,511.11	34,297.40	26,070.71	58,597.50	183,137.18	214,863.39
Other Current Liabilities						
20001 · Accounts Payable - SWRCB	0.00	0.00	0.00	763.50	0.00	0.00
2300 · Service Deposits	5,100.00	6,600.00	7,300.00	6,400.00	5,800.00	3,700.00
20000 · Account Payable	0.00	0.00	2,100.00	2,100.00	0.00	0.00
2205 · Accrued Simple	(41.46)	(101.46)	(101.46)	(101.46)	(101.46)	(1,007.72)
2220 · Accrued State PR Taxes	0.00	0.00	3.06	0.00	0.00	0.00
2225 · Accrued Workers Comp	0.00	0.00	0.00	0.00	1,625.45	2,095.13
2230 · Accrued Vacation	25,652.28	33,096.87	30,435.83	40,952.75	40,733.76	43,173.74
2238 · SWRCB Settlement	0.00	40,000.00	0.00	0.00	0.00	0.00
2250 · Loans Payable - Current Portion	124,124.09	70,391.37	65,704.81	93,065.47	77,801.48	47,622.23
Total Other Current Liabilities	154,834.91	149,986.78	105,442.24	143,180.26	125,859.23	95,583.38
Total Current Liabilities	168,346.02	184,284.18	131,512.95	201,777.76	308,996.41	310,446.77
Long Term Liabilities						
2661 · Ditchwitch Vacuum Trailer	0.00	0.00	0.00	74,279.81	50,288.66	24,631.05
2665 · RCAC Loan - #0998 Backhoe	0.00	0.00	44,223.94	24,406.07	3,574.27	0.00
2500 · N/P - SWRCB	122,974.63	99,343.91	75,240.63	50,655.35	25,578.42	0.00
2605 · RCAC Loan #6200-GSD-02	77,272.82	23,296.92	0.00	0.00	0.00	0.00
2655 · Lease Payable - Copier	535.15	0.00	0.00	0.00	0.00	0.00
2700 · SRF Loan - Water	1,218,532.74	1,172,550.38	1,126,568.02	1,080,585.66	1,034,603.30	988,620.94
2900 · Less Current Portion	(124,124.09)	(70,391.37)	(65,704.81)	(93,065.47)	(77,801.48)	(47,622.23)
Total Long Term Liabilities	1,295,191.25	1,224,799.84	1,180,327.78	1,136,861.42	1,036,243.17	965,629.76
Total Liabilities	1,463,537.27	1,409,084.02	1,311,840.73	1,338,639.18	1,345,239.58	1,276,076.53
Equity						
3000 · Contributed Capital	6,129,491.75	6,129,491.75	6,129,491.75	6,129,491.75	6,129,491.75	6,129,491.75
3100 · Retained Earnings	4,373,193.61	4,080,716.85	3,631,134.55	3,360,782.15	3,237,421.86	3,538,019.74
Net Income	(292,476.76)	(449,582.30)	(273,434.08)	(123,360.29)	300,597.88	593,180.61
Total Equity	10,210,208.60	9,760,626.30	9,487,192.22	9,366,913.61	9,667,511.49	10,260,692.10
TOTAL LIABILITIES & EQUITY	11,673,745.87	11,169,710.32	10,799,032.95	10,705,552.79	11,012,751.07	11,536,768.63

APPENDIX D

Asset Replacement Plan

Split 50/50 Water & Sewer

Fixed Assets to Aquire (Split between Water & Sewer evenly)

Ratepayers

453

Description	Total Project	Portion @ 80%	GSD to Fund	FY 24/25 Cost	FY 25/26 Cost	FY 26/27 Cost	FY 27/28 Cost	FY 28/29 Cost	FY 29 - 34 Cost	FY 35-45 Cost
Lead Service Line Inventory & Updates	\$6,000		\$6,000	\$3,000	\$1,000	\$1,000	\$1,000			
Cross Connection Device Testing	\$30,000	\$0	\$30,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$7,500	\$15,000
Replace Service Vehicles (2)	\$130,000	\$0	\$130,000						\$65,000	\$65,000
Computer/Printer/Copier Replacements	\$15,000	\$0	\$15,000	\$2,500	\$1,500	\$1,000			\$5,000	\$5,000
Software upgrades	\$10,000	\$0	\$10,000		\$5,000		\$5,000			
Total	\$191,000	\$0	\$191,000	\$7,000	\$9,000	\$3,500	\$7,500	\$1,500	\$77,500	\$ 85,000
\$ Per Year to Save				\$7,000	\$9,000	\$3,500	\$2,500	\$300	\$7,750	\$8,500
\$ Per Year Per Ratepayer				\$15	\$20	\$8	\$6	\$1	\$17	\$19
\$/Ratepayer/Mo				\$1.29	\$1.66	\$0.64	\$0.46	\$0.06	\$1.43	\$1.56

APPENDIX E

Water Capital Improvement Plan Projects

Capital Improvement Plan - WATER Projects

Ratepayers

447

Project Name	Total Project Cost	Grant Portion	GSD to Fund	Previous	FY 24/25 Cost	FY 25/26 Cost	FY 26/27 Cost	FY 27/28 Cost	FY 28/29 Cost	FY 29/30 Cost	FY 30 - 35 Cost	FY 35-45 Cost	Future
Gville Tanks Replacement Project - DWR + DFA	\$6,072,650	\$5,217,000	\$855,650	\$1,378,727	\$100,000	\$100,000	\$30,000	\$10,000	\$10,000				
Hurlbutt Tank Replacement Construction Phase (0% - 20 yrs)	\$9,050,000	\$8,597,500	\$452,500	\$53,090	\$33,805		\$22,625	\$22,625	\$22,625	\$22,625	\$113,125	\$161,980	
Replace 2 Raw Water Intake Pump & Motor	\$175,000	\$0	\$175,000	\$87,500		\$87,500							
shelter	\$50,000		\$50,000								\$50,000		
Replacement	\$150,000		\$150,000		\$35,000	\$25,000						\$90,000	
Meadows Aerial Waterline Reroute Planning Phase (0% - 5 yrs)	\$1,000,000	\$950,000	\$50,000				\$16,667	\$16,667	\$16,667				
Meadows Aerial Waterline Reroute (Motel - CalFire) Construction Phase (0% Loan - 20 yrs)	\$8,000,000	\$7,600,000	\$400,000					\$20,000	\$20,000		\$100,000	\$260,000	
Leino Ln Waterline Replacement	\$150,000	\$0	\$150,000				\$20,000	\$130,000					
Waterlines/Tank	\$300,000		\$300,000								\$300,000		
Wallan Rd Hydrant Replacement	\$25,000		\$25,000					\$12,500	\$12,500				
Miller Street Well Testing & Engingeering	\$50,000		\$50,000								\$50,000		
SCADA Tanks/PS/SWTP Upgrades/Replacements	\$750,000		\$750,000										\$750,000
Replace SWTP Operating System	\$500,000		\$500,000									\$500,000	
Replace 300 Defective & Aging Water Meters	\$255,000		\$255,000	\$36,000	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$66,000		
Alderpoint Road Waterline Replacement (Wallan Rd -> Tank) 2500 LF of 8"	\$2,062,500	\$1,650,000	\$412,500										\$412,500
Downtown Waterline Replace 11,000 LF	\$8,250,000	\$7,425,000	\$825,000										\$825,000
Meadows Waterline Replace 14,000 LF	\$10,500,000	\$9,450,000	\$1,050,000										\$1,050,000
Total	\$47,340,150	\$40,889,500	\$6,450,650	\$1,555,317	\$194,305	\$238,000	\$114,792	\$237,292	\$107,292	\$48,125	\$679,125	\$1,011,980	\$3,037,500

APPENDIX F

Sewer Capital Improvement Plan Projects

Capital Improvement Plan SEWER Projects

ERUs

628

Project Name	Total Project Cost	Grant Portion @ 80%	GSD to Fund	FY 24/25 Cost	FY 25/26 Cost	FY 26/27 Cost	FY 27/28 Cost	FY 28/29 Cost	FY 29/30 Cost	FY 30 - 35 Cost	FY 35-45 Cost	Future
Meredith Lane Sewerline Aerial Reroute	\$4,000,000	\$3,200,000	\$800,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000	\$400,000	
Add Manholes as Needed	\$75,000		\$75,000							\$25,000	\$50,000	
Meadows Subdivision Sewerline Line Replacement 17,500 LF	\$7,000,000	\$5,600,000	\$1,400,000		\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000	\$700,000	
Redwood Drive Sewerline Replacement	\$1,050,000	\$100,000	\$950,000									\$950,000
Downtown Sewerline Replace 9,000 LF	\$3,600,000	\$2,880,000	\$720,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$180,000	\$324,000	
SCADA System	\$750,000		\$750,000									\$250,000
New Operating System @ WW Plant	\$100,000		\$100,000							\$100,000		
Lumber Yard Reroute	\$750,000		\$750,000									\$250,000
Total	\$17,325,000	\$11,780,000	\$5,545,000	\$76,000	\$146,000	\$146,000	\$146,000	\$146,000	\$146,000	\$855,000	\$1,474,000	\$1,450,000
\$ Per Year to Save				\$76,000	\$146,000	\$146,000	\$146,000	\$146,000	\$146,000	\$171,000	\$147,400	\$145,000
\$ Per Year Per ERU				\$121.02	\$232.48	\$232.48	\$232.48	\$232.48	\$232.48	\$272.29	\$234.71	\$230.89
\$/ERU/Mo				\$10.08	\$19.37	\$19.37	\$19.37	\$19.37	\$19.37	\$22.69	\$19.56	\$19.24

APPENDIX G

Adopted

ERU and CSM Table

From

Resolution 20-007

WASTEWATER EQUIVALENT RESIDENTIAL UNIT DETERMINATION

Information presented below is subject to revision based upon passage, revision or amendment to any applicable GSD ordinance or resolution. The District will, by ordinance or resolution, specify the current wastewater capital charge per Equivalent Residential Unit (E.R.U.) and the wastewater base rate monthly charge per ERU. For the purpose of calculating and imposing the wastewater capital charge, and for the purpose of calculating the consumption charge for commercial wastewater service, the ERU factor and consumption strength factor for any particular connection shall be calculated and imposed in the following manner:

Establishment	Unit	ERU Factor	Consumption Strength Multiplier
Single Family Residence (includes manufactured homes and mobile homes that are on private lots)	Per Dwelling Unit	1.000	N/A
Multifamily - (0-2 bedrooms per unit) Multifamily - (3 or more bedrooms per unit)	Per Individual Living Unit	0.800 1.000	1.0
Apartments, Condominiums, or accessory units without separate meters	Per Individual Living Unit	0.800	1.0
Mobile home and trailer parks (Any accessory facilities such as laundry, dining, residences, etc. shall be considered separately in addition to trailer spaces as per this table.)			
Mobile home or trailer park	Space	0.800	1.0
Recreational Vehicle Park (occupied or not)	Space	0.500	1.4
Hotel, Motel, lodging house, boarding house, or other multiple dwelling designed for sleeping accommodations for one or more individuals (not including food service, dining, meeting rooms, or laundries for boarder's use)			
Without Cooking Facilities (can include in room fridge)	Room	0.600	1.2
With Cooking Facilities (i.e. stove, microwave, and refrigerator)	Room	1.000	1.4
Churches, theaters, and Auditoriums (does not include office spaces, school rooms, day care facilities, food prep areas, etc.) See other sections in table to add for those uses.	Seat	0.017	1.0
Barber/Beauty Salon	Opr. Station	0.300	2.0
Theater	Per Seat	0.010	1.0
Theater (Dinner)	Per Seat	0.067	1.4

Resolution 20-007 - Attachment #2

Establishment	Unit	Factor	Consumption Strength Multiplier
Food Service: Base plus add for: Restaurant/Cafeteria Bar/Cocktail Lounge	Base	2.500	1.4
	Seat	0.050	
	Seat	0.067	
Industrial Building (not including food service; not including industrial waste flows): Without Showers With Showers	Employee	0.050	1.0
	Employee	0.117	
Laundry/Self-Service	Per Machine	1.333	1.0
Office Building (add food service and retail space)	First 1,000 Sq Ft	1.000	1.0
	Each addit. 1,000 sq. ft.	0.500	
Dentist Office	Per Dentist	0.833	1.4
	Per Wet Chair	0.667	
Doctor Office	Per Doctor or Care Provider	0.833	1.4
Veterinarian Office	Per Veterinarian	0.833	1.4
	Per Operating Room	0.667	
Hospital	Per Bed	0.833	1.4
Nursing Home, extended care facilities, other similar uses	Per Bed	0.500	1.4
Warehouse space excluding office space, etc.	Per 1,000 sq. ft.	0.334	1.0
Meeting and/or Banquet Rooms	Per Occupant by Max Fire Code Amt	0.020	1.0
Grocery Store with Deli	Per 1,000 sq. ft.	1.000	1.4
Town Square Vendors	Per Trailer/ Connection Point	1.500	1.4
Automotive Repair & Maintenance	Per Bay	0.250	2.0
Service Station Add: Add:	Per Bay	1.000	2.0
	Per Wash Bay	3.200	
	Per Toilet Room	1.000	
Service Station with Restaurant Add:	Base	2.500	1.4
	Per Toilet Room	1.000	
Retail Store with Self Service Gas Pumps & Restroom	Per Restroom	1.000	1.4
Convenience Store without Gas Pump or Restrooms With Restrooms	Per 1,000 sq. ft.	1.000	1.0
	Per Toilet Room	1.000	1.4

Resolution 20-007 - Attachment #2

Establishment	Unit	Factor	Consumption Strength Multiplier
Retail Store without Restrooms	Per 1,000 sq. ft.	1.000	1.0
With Restrooms	Per Toilet Room	1.000	1.4
Bowling Alley	Per Lane	0.333	1.4
Cannabis	Dependent upon Specific Use		2.0
Schools, Middle & High	Per Student	0.050	1.4
Schools, Elementary & Nursery including day care facilities	Per Student	0.025	1.4

GENERAL NOTES

- ONE (1) equivalent residential unit (ERU) shall, for the purposes of this Section, have an assigned value of 1.000. One (1) ERU is hereby established and determined to be equal to a flow of **two hundred (200) gallons per day (GPD)**. The "total equivalent residential unit value" for an establishment shall be calculated by multiplying the ERU factor listed above times the number of units. A developer may request a calculation in lieu of selecting directly from the list. The District may at it's discretion require additional information as it deems necessary to support any calculations provided.
- The General Manager shall be responsible for determining the number of equivalent residential units for various building, structures or uses in accordance with the provisions of this section. For proposed new construction, the General Manager shall review the building plans and ascertain the use of the proposed structure and then determine the number of equivalent dwelling units required by an application of the tables listed above. For an existing structure and use, the General Manager shall apply this table to that structure and use. For the alteration, remodeling or expansion of an existing structure or use, the General Manager shall determine the number of equivalent dwelling units being used by the existing structure or use by applying this section. The General Manager shall then determine, in the same manner as new construction, the number of equivalent dwelling units required after completion of the alteration, remodeling or expansion. The equivalent dwelling units in such cases shall be the amount of the increase in such units, if any. The general manager's determinations under this section may be appealed to the board of directors, whose decision shall be final.
- During initial implementation of this ordinance, the General Manager shall use historical data on actual flows for each commercial customer to determine the initial ERU calculation. Each commercial customer shall be informed of the ERU determined for their property and shall be provided with this table. Each customer may choose to provide to the General Manager data sufficient to recalculate the appropriate ERU for their property. If no data is supplied, then the account will be billed based upon the initial ERU until such time as there is sufficient data to revise the initial ERU calculation.
- In no event shall the total ERU for any separate establishment be less than 1.000.
- The Strength Consumption Factor shall be used by multiplying by the commercial sewer unit price to determine the monthly sewer consumption rate.

Example: (Unit price) X (Consumption Strength Multiplier) X (Units Consumed) = Monthly Charge
 \$5.00 X 1.4 X 15 = \$105