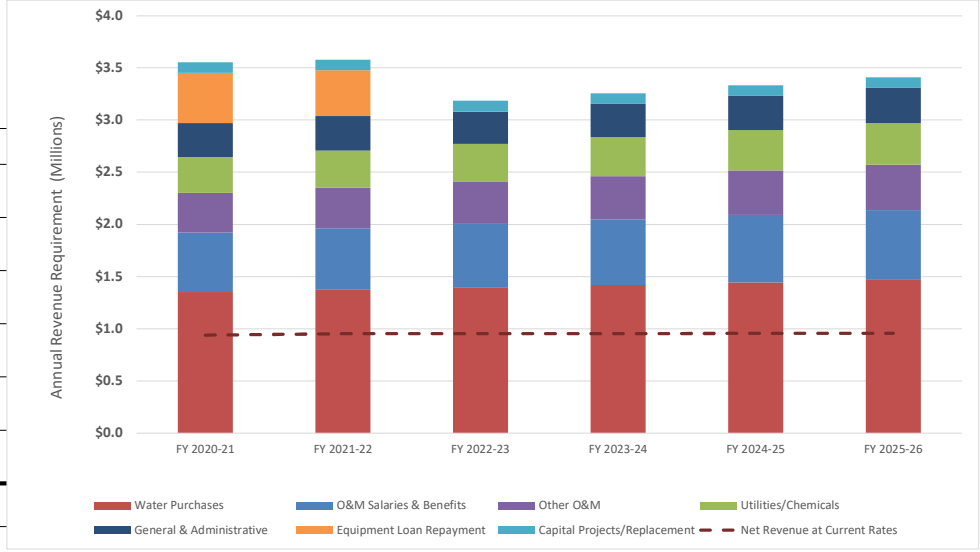


	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	Western Hills Water District																				
2	Water Rate Study																				
3	Tab 1a. Summary																				
4																					
5																					
6	Fiscal Year:		Estimated		Projected																
7			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26													
8	Revenue Increases		0.0%	283.4%	-11.0%	2.4%	2.4%	2.4%													
9	Cumulative Increase			283.4%	241.2%	249.4%	257.8%	266.4%													
10																					
11																					
12	Annual Revenue Requirement		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26													
13	Water Purchases		\$ 1,351,686	\$ 1,373,930	\$ 1,396,547	\$ 1,419,544	\$ 1,442,926	\$ 1,466,702													
14	O&M Salaries & Benefits		568,659	587,262	606,547	626,544	647,285	668,803													
15	Utilities/Chemicals		344,020	354,341	364,971	375,920	387,198	398,813													
16	Other O&M		381,227	391,938	402,951	414,272	425,913	437,880													
17	Equipment Loan Repayment		483,127	437,676	4,798	-	-	-													
18	General & Administrative		324,720	330,784	308,848	317,733	326,881	336,301													
19	Capital Projects/Replacement		101,660	101,660	101,660	101,660	101,660	101,660													
20			\$ 3,555,098	\$ 3,577,590	\$ 3,186,321	\$ 3,255,673	\$ 3,331,862	\$ 3,410,160													
21	Annual increase			0.6%	-10.9%	2.2%	2.3%	2.3%													
22	Transfer to/(from) reserves		(\$2,616,675)	(\$74)	\$1,182	\$8,435	\$10,691	To Table 4													
23																					
24																					
25																					
26																					
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44																					
45																					
46																					
47																					
48																					
49																					
50	Water Rates		Current		Proposed																
51			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26													
52	Service Charge																				
53	Fixed Monthly Service Charge		\$100.69	\$328.70	\$336.59	\$344.67	\$352.94	\$361.41													
54	Loan Repayment		\$0.00	\$61.30	\$0.67	\$0.00	\$0.00	\$0.00													
55	Monthly Service Charge		\$100.69	\$390.00	\$337.26	\$344.67	\$352.94	\$361.41													
56	\$ Change			\$289.31	(\$52.74)	\$7.41	\$8.27	\$8.47													
57	Usage Rate																				
58	Monthly Usage Rate (S/HCF)		\$1.49	\$7.39	\$7.57	\$7.75	\$7.93	\$8.13													
59	\$ Change			\$5.90	\$0.18	\$0.18	\$0.19	\$0.19													

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Total Op Rev Rev	\$4,144,234	\$4,189,416	\$3,849,661	\$3,940,554	\$4,038,895	\$4,139,973
PAYGo CIP	\$101,660	\$101,660	\$101,660	\$101,660	\$101,660	\$101,660
(Less) Direct WM	(\$574,337)	(\$590,418)	(\$608,950)	(\$623,945)	(\$641,415)	(\$659,375)
(Less) Alloc WW	(\$116,459)	(\$123,067)	(\$158,049)	(\$162,596)	(\$167,278)	(\$172,098)
Total	\$3,555,098	\$3,577,590	\$3,186,321	\$3,255,673	\$3,331,862	\$3,410,160

Tab 2 Sum of rows 66, 85 and 90-93



	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Water Charges Revenue	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498
Non-Op Revenue	\$11,925	\$25,459	\$26,172	\$26,904	\$27,658	\$28,432
Net Revenue at Current Rates	\$938,423	\$951,957	\$952,670	\$953,402	\$954,156	\$954,930

	A	B	C	D	E	F	G	H	I	J	K																				
1	Western Hills Water District																														
2	Water Rate Study																														
3	Tab 1b. General																														
4																															
5																															
6																															
7	<table border="1"> <thead> <tr> <th></th> <th></th> <th colspan="2">Estimated</th> <th colspan="4">Projected</th> <th></th> <th></th> </tr> <tr> <th></th> <th></th> <th>FY 2019-20</th> <th>FY 2020-21</th> <th>FY 2021-22</th> <th>FY 2022-23</th> <th>FY 2023-24</th> <th>FY 2024-25</th> <th>FY 2025-26</th> <th>Notes</th> </tr> </thead> </table>													Estimated		Projected								FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Notes
		Estimated		Projected																											
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Notes																						
8	Factors																														
9	a.	Interest on reserve balance	2.29%	2.29%	2.29%	2.29%	2.29%	2.29%	2.29%	LAIF as of 12/31/19	To Table 4																				
10	b.	General inflation	Per Budget 2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	Bureau of Labor Statistics CPI, West - Size Class B/C Jan 2019-20	To Table 2																				
11	c.	Salary/wage Increases	Per Budget 3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%		To Table 2																				
12	d.	Benefits cost increases	Per Budget 8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%		To Table 2																				
13	e.	Percent of bad debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		To Table 2																				
14	f.	Utilities increases	Per Budget 3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%		To Table 2																				
15	g.	Pct change in water use (excl. HOA irrigation and raw)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		To Table 2																				
16	h.	Pct change in HOA irrigation and raw water use	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		To Table 2																				
17	i.	Purchased treated water	Per Budget 1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	average annual incr 2001-2015	To Table 2																				
18	j.	Construction cost inflation	Per Budget 1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	ENR CCI 20-City Average Jan 2020																					
19	k.	Account growth in treated water sales	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		To Table 7b																				
20	l.	Water Banking Sales	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		To Table 4																				
21	m.	Assumed CIP costs (infrastructure)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		To Table 4																				
22	n.	Assumed Vehicle replacement costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0		To Table 4																				
23	o.	Loan repayment to Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0		To Table 2																				
24	p.	Current number of residential homes (accounts)	595																												
25	q.	Purchased treated water	Per Budget 1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	average annual incr 2001-2015	To Table 2																				
26	r.	Water Banking Rebate	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%																						
27	EMUs																														
28	Meter Size	Capacity	Capacity Ratio																												
29	1"		1.00																												
30	1-1/2"		2.00																												
31	2"		3.20																												
32	Raw Water		3.20		assumed per AWWA M1 manual, 7th Edition, Table B-2																										
33	Water Projections																														
34	3-yr average (Toggle) Water projections include either 2018 and 2019 use or 2017, 2018 and 2019 use																														
35	Reserve Policies																														
36	<u>Operations Fund</u>																														
37	Purpose		Working capital for O&M cash flow during the year.																												
38	Funding priority		Highest. If not maintained, interfund loans are needed.																												
39	Minimum balance		3 months of annual O&M costs																												
40																															
41	<u>Infrastructure Replacement Funds</u>																														
42	Purpose		For wastewater master plan construction projects.																												
43	Funding priority		Second highest.																												
44	Target balance		No Minimum or Maximum. Should be reviewed periodically																												
45																															
46	Model Tables Included																														
47	Tab 1a. Summary																														
48	Tab 1b. General																														
49	Tab 2. Revenue Requirement Projection																														
50	Tab 3a. Revenue Increases																														
51	Tab 3b. Revenue at current rates																														
52	Tab 4. Reserves																														
53	Tab 5. CIP																														
54	Tab 6. Debt Service																														
55	Tab 7a. COS Analysis FY2021-22																														
56	Tab 7b. Allocators																														
57	Tab 8a. Rate Revenue - Current																														
58	Tab 8b. Proposed Rates																														
59	Tab 9. FY 21-22 Resi Bill Impacts																														

	A	B	C	D	E	F	G	H	I	J	K	L
1	Western Hills Water District											
2	Water Rate Study											
3	Tab 2. Revenue Requirement Projection											
4												
5				Table 1B	Budgeted	Budgeted	Projected					
6				Factors	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Notes
7												
8	Operating Costs - Pump Stations											
9	60301	Salaries/Wages	c.	\$	59,063	\$ 60,835	\$ 62,660	\$ 64,540	\$ 66,476	\$ 68,471	\$ 70,525	
10	60391	Benefits	d.		5,456	5,892	6,364	6,873	7,423	8,017	8,658	
11	60300	Other Payroll-related	c.		21,565	22,212	22,879	23,565	24,272	25,000	25,750	
12	62002	Repairs & Maint.	b.		30,000	30,840	31,704	32,591	33,504	34,442	35,406	
13	62003	Generator Maint.	b.		-	-	-	-	-	-	-	
14	62049	Permits & Fees	b.		820	843	867	891	916	941	968	
15	62102	Electricity - Pump Stations	f.		202,000	208,060	214,302	220,731	227,353	234,173	241,199	
16	Total Pump Station Op Costs				\$ 318,905	\$ 328,683	\$ 338,775	\$ 349,191	\$ 359,943	\$ 371,044	\$ 382,505	
17												
18	Operating Costs - Water Treatment											
19	60351	Salaries/Wages	c.	\$	350,073	\$ 360,575	\$ 371,393	\$ 382,534	\$ 394,010	\$ 405,831	\$ 418,006	
20	60391	Benefits	d.		23,129	24,979	26,978	29,136	31,467	33,984	36,703	
21	60300	Other Payroll-related	c.		91,421	94,164	96,989	99,899	102,895	105,982	109,162	
22	63002	Repairs & Maintenance	b.		51,500	52,942	54,424	55,948	57,515	59,125	60,781	
23	63003	Small Equipment	b.		1,500	1,542	1,585	1,630	1,675	1,722	1,770	
24	63004	Generator Maint.	f.		18,000	18,540	19,096	19,669	20,259	20,867	21,493	
25	63006	Pump Repair	b.		3,000	3,084	3,170	3,259	3,350	3,444	3,541	
26	63010	WTP Supplies	b.		42,000	43,176	44,385	45,628	46,905	48,219	49,569	
27	63011	Chemicals	f.		66,000	67,980	70,019	72,120	74,284	76,512	78,807	
28	63012	Water Filtration Media	b.		2,000	2,056	2,114	2,173	2,234	2,296	2,360	
29	63013	Tank Cleaning	b.		20,000	20,560	21,136	21,727	22,336	22,961	23,604	
30	63048	H2O Sampling/Testing	b.		144,000	148,032	152,177	156,438	160,818	165,321	169,950	
31	63049	Permits & Fees	b.		14,588	14,996	15,416	15,848	16,292	16,748	17,217	
32	61052	Purchased Water for Treated Use	i.		450,910	458,125	465,455	472,902	480,468	488,156	495,966	
33	61051	Purchased Water for Raw Use	q.		828,899	842,162	855,636	869,326	883,236	897,367	911,725	
34	61053	Pioneer/Cross Valley Admin Costs	b.		50,000	51,400	52,839	54,319	55,840	57,403	59,010	County Admin charge, District is challenging. This may change.
35	63061	Lab Trailer Rent	b.		8,400	8,635	8,877	9,126	9,381	9,644	9,914	
36	63062	Water Truck Lease	b.		-	-	-	-	-	-	-	
37	63063	Water Truck Repair	b.		-	-	-	-	-	-	-	
38	63064	Water Truck Rental	b.		10,000	10,280	10,568	10,864	11,168	11,481	11,802	
39	63102	Electricity - Water Treatment	f.		66,000	67,980	70,019	72,120	74,284	76,512	78,807	
40	63201	Computer/SCADA Support	b.		-	-	-	-	-	-	-	
41	64002	Repairs & Maintenance	b.		1,000	1,028	1,057	1,086	1,117	1,148	1,180	
42	64003	Distribution Inspection	b.		-	-	-	-	-	-	-	
43	64005	New Flow Meter	b.		14,000	14,392	14,795	15,209	15,635	16,073	16,523	
44	64004	Pumps	b.		10,000	10,280	10,568	10,864	11,168	11,481	11,802	
45	Total Water Treatment Costs				\$ 2,266,421	\$ 2,316,909	\$ 2,368,696	\$ 2,421,824	\$ 2,476,336	\$ 2,532,277	\$ 2,589,693	
46												
47	Operating Costs - Marshal Davis Well			b.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48												
49	Operating Costs - Waste Water			b.	\$ 554,000	\$ 569,512	\$ 585,458	\$ 601,851	\$ 618,703	\$ 636,027	\$ 653,835	
50												
51	Operating Costs - Storm Drain			b.	4,693	4,825	4,960	5,099	5,242	5,388	5,539	
52												
53	Operating Costs - Principal and Interest (Equip. Loans)				\$ 483,127	\$ 483,127	\$ 437,676	\$ 4,798	\$ -	\$ -	\$ -	Source: and FY 2018-19 and FY 2019-20 Financial Statements
54												

	A	B	C	D	E	F	G	H	I	J	K	L
1	Western Hills Water District											
2	Water Rate Study											
3	Tab 2. Revenue Requirement Projection											
4												
5												
6			Table 1B	Budgeted	Budgeted	Projected						
			Factors	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Notes	
55	General & Administrative											
56	60381	Salaries/Wages	c.	\$ 48,713	\$ 50,174	\$ 51,679	\$ 53,229	\$ 54,826	\$ 56,471	\$ 58,165		
57	60391	Benefits	d.	3,403	3,676	3,970	4,287	4,630	5,001	5,401		
58	60335	Contract Labor	b.	-	-	-	-	-	-	-		
59	60300	Other Payroll-related	c.	13,452	13,856	14,272	14,700	15,141	15,595	16,063		
60	68701	Attorney	b.	72,000	74,016	76,088	78,219	80,409	82,661	84,975		
61	68702	Engineering	b.	40,000	41,120	42,271	43,455	44,672	45,923	47,208		
62	68703	Accounting	b.	18,500	19,018	19,551	20,098	20,661	21,239	21,834		
63		Other G&A	b.	232,801	239,319	246,020	252,909	259,990	267,270	274,754		
64		Total G&A		\$ 428,869	\$ 441,179	\$ 453,851	\$ 466,897	\$ 480,329	\$ 494,159	\$ 508,400		
65												
66	Total Operating Expenses			\$ 4,056,015	\$ 4,144,234	\$ 4,189,416	\$ 3,849,661	\$ 3,940,554	\$ 4,038,895	\$ 4,139,973		
67					2.2%	1.1%	-8.1%	2.4%	2.5%	2.5%		
68	Non-Operating Revenue											
69		Water Banking Revenue		\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)		
70		Portion of Water Banking Revenue given as rebate			500,000	500,000	500,000	500,000	500,000	500,000		
71		Late Fees	b.	(13,200)	-	(13,200)	(13,570)	(13,950)	(14,340)	(14,742)		
72		Mitigation Area Maintenance	b.	(9,600)	(9,869)	(10,145)	(10,429)	(10,721)	(11,021)	(11,330)		
73		Backflow Testing	b.	(2,000)	(2,056)	(2,114)	(2,173)	(2,234)	(2,296)	(2,360)		
74												
75	Total Non-Operating Revenue			\$ (24,800)	\$ (11,925)	\$ (25,459)	\$ (26,172)	\$ (26,904)	\$ (27,658)	\$ (28,432)		
76												
77												
78	RESERVE EXPENSE To/(From)											
79												
80		Operating Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	From Table 4	
81		PAYGo Capital Expense		-	101,660	101,660	101,660	101,660	101,660	101,660	From Table 4	
82		Subtotal, Reserve Expense		\$ -	\$ 101,660	\$ 101,660	\$ 101,660	\$ 101,660	\$ 101,660	\$ 101,660		
83												
84	Net Revenue Requirement			\$ 4,031,215	\$ 4,233,969	\$ 4,265,617	\$ 3,925,149	\$ 4,015,309	\$ 4,112,897	\$ 4,213,201		
85												
86		Less: Waste Water Expenses - Direct	b.	\$ (554,000)	\$ (569,512)	\$ (585,458)	\$ (601,851)	\$ (618,703)	\$ (636,027)	\$ (653,835)		
87		Less: Waste Water Expenses - Alloc G&A Costs		\$ (112,259)	\$ (115,481)	\$ (122,034)	\$ (156,722)	\$ (161,230)	\$ (165,873)	\$ (170,653)		
88		Less: Storm Drain Expenses - Direct	b.	\$ (4,693)	\$ (4,825)	\$ (4,960)	\$ (5,099)	\$ (5,242)	\$ (5,388)	\$ (5,539)		
89		Less: Storm Drain Expenses - Alloc G&A Costs		\$ (951)	\$ (978)	\$ (1,034)	\$ (1,328)	\$ (1,366)	\$ (1,405)	\$ (1,446)		
90												
91	Adjusted Net Revenue Requirement			\$ 3,359,312	\$ 3,543,173	\$ 3,552,132	\$ 3,160,149	\$ 3,228,768	\$ 3,304,205	\$ 3,381,728	To Table 3	
92		% Change			5.5%	0.3%	-11.0%	2.2%	2.3%	2.3%		

	A	B	C	D	E	F	G	H	I	J
1	Western Hills Water District									
2	Water Rate Study									
3	Tab 3a. Revenue Increases									
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A	B	C	P	AC	AP	AQ	AR	AS	AT
1	Western Hills Water District								
2	Water Rate Study								
3	Tab 3b. Revenue at current rates								
4									
5		Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Notes
6	Water Service Charge Revenue at Current Rates	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
7	Treated Water Customers								
8	<u>Residential</u>								
9	Residential (1")								
10	Residential - Beginning of the year	595	595	595	595	595	595	595	
11	Residential - Growth during the year	0	0	0	0	0	0	0	
12	Residential - End of the year	595	595	595	595	595	595	595	
13	Monthly Rate (1")	\$100.69	\$100.69	\$100.69	\$100.69	\$100.69	\$100.69	\$100.69	
14	Annual Revenue	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	
15	Annual Revenue due to Growth		\$0	\$0	\$0	\$0	\$0	\$0	
16									
17	Undeveloped - Developer Paid Meters	0	0	0	0	0	0	0	0 Annual values are a monthly average
18	Monthly Rate (1")	\$100.69	\$100.69	\$100.69	\$100.69	\$100.69	\$100.69	\$100.69	
19	Annual Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Tab 3a
20									
21	Annual Residential Revenue	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	To Line 100
22	Annual Residential Revenue due to New Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 119
23	Annual Revenue (Developer Payment)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 126
24									
25	<u>Residential HOA</u>								
26	HOA (1-1/2")	1	1	1	1	1	1	1	
27	HOA (2")	4	4	4	4	4	4	4	
28	Monthly Rate (1-1/2")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29	Monthly Rate (2")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30	Annual Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 101
31									
32	<u>Non-Residential</u>								
33	District Office (1")	1	1	1	1	1	1	1	
34	Fire Station (1")	1	1	1	1	1	1	1	
35	Commercial Owners Assoc (COA) (2")	8	8	8	8	8	8	8	
36	Golf Course (1")	1	0	0	0	0	0	0	
37	Golf Course (2")	1	0	0	0	0	0	0	
38	Monthly Rate (1")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39	Monthly Rate (2")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
40	District, Fire, COA Annual Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 102
41	Golf Course - Treated Annual Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 103
42									
43	Raw Water Customers								
44	Vineyard (2")	0	0	0	0	0	0	0	
45	COA #9 (2")	1	1	1	1	1	1	1	
46	Golf Course (2")	1	0	0	0	0	0	0	
47	Monthly Rate (2")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
48	Vineyard, COA Annual Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 106
49	Golf Course - Raw Annual Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 107
50									

	A	B	C	P	AC	AP	AQ	AR	AS	AT
1		Western Hills Water District								
2		Water Rate Study								
3		Tab 3b. Revenue at current rates								
4										
5			FY 2019-20	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total
51		Water Consumption Charge Revenue at Current Rates								Notes
52		Treated Water Customers								
53		<u>Residential</u>	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-26	
54		# of Residential Accounts - Beginning of year	595	595	595	595	595	595	595	
55		Average residential monthly water use (HCF)	12.9	12.9	12.9	12.9	12.9	12.9	12.9	
56		Total Residential Monthly Water Use (HCF)	7,647	7,647	7,647	7,647	7,647	7,647	7,647	
57										Average residential monthly water use (HCF)
58		Current Rate per HCF	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	
59										
60		Monthly Residential Revenue	\$11,393	\$11,393	\$11,393	\$11,393	\$11,393	\$11,393	\$11,393	
61			12	12	12	12	12	12	12	
62		Annual Residential Consumption Charge Revenue	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	
63		Annual Residential Revenue due to Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 120
64		Subtotal (Net of Growth)	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	To Line 112
65										
66		<u>Residential HOA</u>								
67		Water use per year (HCF)								
68		HOA (1-1/2")	4,221	4,221	4,221	4,221	4,221	4,221	4,221	
69		HOA (2")	4,173	4,173	4,173	4,173	4,173	4,173	4,173	
70		Subtotal	8,394	8,394	8,394	8,394	8,394	8,394	8,394	
71		Current Rate per HCF	\$5.87	\$5.87	\$5.87	\$5.87	\$5.87	\$5.87	\$5.87	
72		Annual Residential HOA Water Use Revenue	\$49,270	\$49,270	\$49,270	\$49,270	\$49,270	\$49,270	\$49,270	To Line 113
73		Annual Revenue due to Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 121
74										
75		<u>Non-Residential</u>								
76		Water use per year (HCF)								
77		Commercial Owners Assoc (COA) (2")	3,441	3,441	3,441	3,441	3,441	3,441	3,441	
78		Golf Course (1")	-	-	-	-	-	-	-	
79		Golf Course (2")	-	-	-	-	-	-	-	
80		District Office	157	157	157	157	157	157	157	
81		Fire Station	32	32	32	32	32	32	32	
82		Subtotal	3,629	3,629	3,629	3,629	3,629	3,629	3,629	
83		Current Rate per HCF	\$5.87	\$5.87	\$5.87	\$5.87	\$5.87	\$5.87	\$5.87	
84		Non-Residential HOA Cons. Charge Revenue	\$21,304	\$21,304	\$21,304	\$21,304	\$21,304	\$21,304	\$21,304	To Line 114
85		Annual Revenue due to Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 122
86										
87		Raw Water Customers								
88		Water use per year (HCF)								
89		Vineyard	-	-	-	-	-	-	-	
90		Golf Course	-	-	-	-	-	-	-	
91		2" Meter (COA #9)	69	69	69	69	69	69	69	
92		Subtotal	69	69	69	69	69	69	69	
93		Current Rate per HCF	\$4.01	\$4.01	\$4.01	\$4.01	\$4.01	\$4.01	\$4.01	
94		Annual Raw Water Revenue	\$276	\$276	\$276	\$276	\$276	\$276	\$276	To Line 115
95		Annual Revenue due to Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 123
96										

	A	B	C	P	AC	AP	AQ	AR	AS	AT
1		Western Hills Water District								
2		Water Rate Study								
3		Tab 3b. Revenue at current rates								
4										
5			FY 2019-20	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Annual Total	Notes
6			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		
97		Revenue Summary								
98		Current Rates & Customers								
99		Annual Fixed Service Revenue - Treated								
100		Residential	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	
101		Residential HOA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
102		District, Fire, COA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
103		Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
104		Subtotal	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	To Line 110
105		Annual Fixed Service Revenue - Raw								
106		Vineyard, COA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
107		Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
108		Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Line 111
109										
110		Annual Treated Water Service Charge Revenue	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	From Above
111		Annual Raw Water Service Charge Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Above
112		Annual Residential Consumption Charge Revenue	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	\$136,721	
113		Annual Residential HOA Cons. Chg Revenue	\$49,270	\$49,270	\$49,270	\$49,270	\$49,270	\$49,270	\$49,270	
114		Non-Residential HOA Cons. Chg Revenue	\$21,304	\$21,304	\$21,304	\$21,304	\$21,304	\$21,304	\$21,304	
115		Annual Raw Water Cons. Chg Revenue	\$276	\$276	\$276	\$276	\$276	\$276	\$276	
116		Subtotal	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	To Table 3a
117										
118		Growth								
119		Annual Fixed Service Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
120		Annual Residential Consumption Charge Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
121		Annual Residential HOA Cons. Chg Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122		Non-Residential HOA Cons. Chg Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
123		Annual Raw Water Cons. Chg Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
124		Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Table 3a
125										
126		Annual Fixed Service Revenue (Developer Payment)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Table 3a
127										
128		Total Revenue at Current Rates	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	\$926,498	Sum of Rows 116, 124, 126
129		(incl. Growth and Developer Pymts)								
130										
131			FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
132		Annual Treated Water Service Charge Revenue	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	\$718,927	
133		Annual Treated Water Consump. Charge Revenue	\$207,295	\$207,295	\$207,295	\$207,295	\$207,295	\$207,295	\$207,295	
134		Total Treated Water Rate Revenue	\$926,222	\$926,222	\$926,222	\$926,222	\$926,222	\$926,222	\$926,222	
135										
136		Annual Raw Water Service Charge Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
137		Annual Raw Water Consump. Charge Revenue	\$276	\$276	\$276	\$276	\$276	\$276	\$276	
138		Total Raw Water Rate Revenue	\$276	\$276	\$276	\$276	\$276	\$276	\$276	
139										

	A	B	C	D	E	F	G	H	I	J	K
1	Western Hills Water District										
2	Water Rate Study										
3	Tab 4. Reserves										
4											
5	Projected										
6				FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		Notes
7	Operating Reserve Funds With Rate Increase										
8	Revenue Increase										
8				0.0%	283.4%	-11.0%	2.4%	2.4%	2.4%		From Table 1a
9					283.4%	241.2%	249.4%	257.8%	266.4%		
10											
11	Operations Fund										
12				-	\$0	(\$74)	\$1,119	\$9,676	\$20,712		
13				(\$2,616,675)	(\$74)	\$1,182	\$8,435	\$10,691	\$12,726		From Table 3a
14				\$2,616,675	\$0	\$0	\$0	\$0	\$0		
15				\$0	(\$74)	\$1,107	\$9,554	\$20,368	\$33,437		
16											
17	Transfers (to)/from										
18				\$0	\$0	\$0	\$0	\$0	\$0		To Table 2
19				\$0	\$0	\$0	\$0	\$0	\$0		
20				\$0	(\$74)	\$1,107	\$9,554	\$20,368	\$33,437		
21				\$0	\$0	\$12	\$122	\$344	\$620		
22				Ending Balance	\$0	(\$74)	\$1,119	\$9,676	\$20,712	\$34,057	
23				<i>Minimum Balance</i>	\$1,036,059	\$1,047,354	\$962,415	\$985,138	\$1,009,724	\$1,034,993	3 months of O&M

	A	B	C	D	E	F	G	H	I	J
1	Western Hills Water District									
2	Water Rate Study									
3	Tab 5. CIP									
4			Budgeted	Estimated	Projected					
5	Project #	Project Name	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total Cost
6										
7		Motors for Lift Stations 2, 3 & 4	\$31,799	\$0	\$0	\$0	\$0	\$0	\$0	\$ 31,799
8		Chemical Pumps	\$24,402	\$0	\$0	\$0	\$0	\$0	\$0	\$ 24,402
9		Chlorine & Turbidity Meters & contr	\$40,387	\$0	\$0	\$0	\$0	\$0	\$0	\$ 40,387
10		Purchase of WTP Lab Trailer	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$ 24,000
11		Water Truck	\$184,325	\$0	\$0	\$0	\$0	\$0	\$0	\$ 184,325
12		Future CIP Projects	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$ 600,000
13		Vehicle Replacements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
14		Total Projects	\$304,913	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$ 904,913
15										
16		Total Operating	\$96,588	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$ 696,588
17		Total Replacement	\$208,325	\$0	\$0	\$0	\$0	\$0	\$0	\$ 208,325
18		Total Unfunded	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
19		Total Annual Project Cost	\$304,913	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$904,913
20										
21		Construction Cost Inflation	0.0%	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	
22										
23		Inflated Operating Total	\$96,588	\$101,660	\$101,660	\$101,660	\$101,660	\$101,660	\$101,660	\$ 706,547
24		Inflated Replacement Total	\$208,325	\$0	\$0	\$0	\$0	\$0	\$0	\$ 208,325
25		Inflated Unfunded Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
26										

	A	C	D	E	F	G	H	I
1	Western Hills Water District							
2	Water Rate Study							
3	Tab 6. Debt Service							
4								
5								
6								Projected
7		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
8	<u>2007 Caterpillar Financial Services (matures 2022)</u>							
9	Principal	\$410,494	\$400,388					
10	Interest	\$40,638	\$13,151					
11	Total Payment	\$451,132	\$413,539	\$0	\$0	\$0	\$0	per debt service schedule
12								
13	<u>2016 Dodge Ram (matures 2023)</u>							
14	Principal	\$27,776	\$22,468	\$4,709				
15	Interest	\$4,219	\$1,669	\$89				
16	Total Payment	\$31,995	\$24,137	\$4,798	\$0	\$0	\$0	per debt service schedule
17								
18	Total debt and loan repayment	\$483,127	\$437,676	\$4,798	\$0	\$0	\$0	
19								
20	# of Parcels	595	595	595	595	595	595	
21								
22	Annual Loan Payment per Parcel	\$811.98	\$735.59	\$8.06	\$0.00	\$0.00	\$0.00	
23	Monthly Loan Payment per Parcel	\$67.66	\$61.30	\$0.67	\$0.00	\$0.00	\$0.00	
24								

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Western Hills Water District											
2	Water Rate Study											
3	Tab 7a. COS Analysis FY2021-22											
4												
5		Projected	Allocation	Water Services				Water Services	Storm			
6		FY 2021-22	Factor	Treated - Res (Current)	Treated - Res (Growth)	Treated - NonRes	Raw	Subtotal	Sewer	Drain	Grand Total	
7												
8												
9	Operating Costs - Water Purchases											
10		Purchased Water for Treated Use										
11		Purchased Water for Raw Use										
12		Total Water Purchases										
13	Operating Costs - Pump Stations											
14	60301	Salaries/Wages										
15	60391	Benefits										
16	60300	Other Payroll-related										
17	62002	Repairs & Maint.										
18	62003	Generator Maint.										
19	62049	Permits & Fees										
20	62102	Electricity - Pump Stations										
21		Total Pump Station Op Costs										
22												
23	Operating Costs - Water Treatment											
24	60351	Salaries/Wages										
25	60391	Benefits										
26	60300	Other Payroll-related										
27	63002	Repairs & Maintenance										
28	63003	Small Equipment										
29	63004	Generator Maint.										
30	63006	Pump Repair										
31	63010	WTP Supplies										
32	63011	Chemicals										
33	63012	Water Filtration Media										
34	63013	Tank Cleaning										
35	63048	H2O Sampling/Testing										
36	63049	Permits & Fees										
37	61053	Pioneer/Cross Valley Admin Costs										
38	63061	Lab Trailer Rent										
39	63062	Water Truck Lease										
40	63063	Water Truck Repair										
41	63064	Water Truck Rental										
42	63102	Electricity - Water Treatment										
43	63201	Computer/SCADA Support										
44	64002	Repairs & Maintenance										
45	64003	Distribution Inspection										
46	64005	New Flow Meter										
47	64004	Pumps										
48		Total Water Treatment Costs										
49												
50	Operating Costs - Marshal Davis Well											
51												
52	Operating Costs - Waste Water											
53												
54	Operating Costs - Storm Drain											
55												
56	Operating Costs - Principal and Interest (Equip. Loans)											
57												
58	Subtotal Operating Costs											
59			% of Grand Total									
60			% of Water Service Subtotal									
61												

A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Western Hills Water District												
2	Water Rate Study												
3	Tab 7a. COS Analysis FY2021-22												
4													
5		Projected	Allocation	Water Services				Water Services					
6		FY 2021-22	Factor	Treated - Res (Current)	Treated - Res (Growth)	Treated - NonRes	Raw	Subtotal	Sewer	Storm Drain	Grand Total		
62	Capital Costs												
63	Motors for Lift Stations 2, 3 & 4	\$ -	Total Usage	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
64	Chemical Pumps	\$ -	Total Usage	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
65	Chlorine & Turbidity Meters & controllers	\$ -	Total Usage	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
66	Purchase of WTP Lab Trailer	\$ -	Total Usage	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
67	Water Truck	\$ -	Total Usage	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
68	Future CIP Projects	\$ 101,660	Total Usage	98,040	-	3,553	67	101,660	\$ -	\$ -	\$ -	101,660	
69	Vehicle Replacements	\$ -	Total Usage	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
70	Total Capital Costs	\$ 101,660		\$ 98,040	\$ -	\$ 3,553	\$ 67	\$ 101,660	\$ -	\$ -	\$ -	\$ 101,660	
71													
72	General & Administrative												
73	60381 Salaries/Wages	\$ 51,679	G&A is allocated to each service by % share of total rev req. Water services share further alloc to customer classes by EMU	\$ 35,855	\$ 1,623	\$ 188	\$ 37,666	\$ 13,896	\$ 118	\$ 51,679			
74	60391 Benefits	3,970		\$ 2,754	125	14	\$ 2,893	\$ 1,067	\$ 9	\$ 3,970			
75	60335 Contract Labor	-		\$ -	-	-	\$ -	\$ -	\$ -	\$ -			
76	60300 Other Payroll-related	14,272		\$ 9,902	448	52	\$ 10,402	\$ 3,837	\$ 33	\$ 14,272			
77	68701 Attorney	76,088		\$ 52,790	2,389	277	\$ 55,456	\$ 20,459	\$ 173	\$ 76,088			
78	68702 Engineering	42,271		\$ 29,328	1,327	154	\$ 30,809	\$ 11,366	\$ 96	\$ 42,271			
79	68703 Accounting	19,551		\$ 13,564	614	71	\$ 14,249	\$ 5,257	\$ 45	\$ 19,551			
80	Other G&A	246,020		\$ 170,688	7,725	896	\$ 179,309	\$ 66,151	\$ 560	\$ 246,020			
81	Total G&A	\$ 453,851		\$ 314,880	\$ -	\$ 14,252	\$ 1,652	\$ 330,784	\$ 122,034	\$ 1,034	\$ 453,851		
82													
83	Total Expenses	\$ 4,291,076		\$ 3,447,033	\$ -	\$ 127,755	\$ 2,802	\$ 3,577,590	\$ 707,492	\$ 5,994	\$ 4,291,076		
84													
85	Non-Operating Revenue												
87	Water Banking Revenue	(500,000)		(482,420)	-	(17,482)	(98)	\$ (500,000)	-	-	\$ (500,000)		
88	Portion of Water Banking Revenue given as rebate	500,000		482,420	-	17,482	98	\$ 500,000	-	-	\$ 500,000		
89	Late Fees	(13,200)	Op Cost Composite	(12,736)	-	(462)	(3)	(13,200)	-	-	(13,200)		
90	Mitigation Area Maintenance	(10,145)	Water Services	(9,788)	-	(355)	(2)	(10,145)	-	-	(10,145)		
91	Backflow Testing	(2,114)	Subtotal	(2,039)	-	(74)	(0)	(2,114)	-	-	(2,114)		
92	Total Non-Operating Revenue	\$ (25,459)		\$ (24,564)	\$ -	\$ (890)	\$ (5)	\$ (25,459)	\$ -	\$ -	\$ (25,459)		
93													
94	Contributions to Reserves												
95	Operating Reserves	-	Op Cost Composite	\$ -	-	-	-	-	-	-	-		
96	Net Expenses	\$ 4,265,617		\$ 3,422,470	\$ -	\$ 126,865	\$ 2,797	\$ 3,552,132	\$ 707,492	\$ 5,994	\$ 4,265,617		
97													
98	Revenue at Current Rates			\$ 926,222	\$ -	\$ 276	\$ 926,498	\$ 390,000	\$ 36,000	\$ 1,352,498			
99													
100	Revenue Surplus/(Shortfall)			\$ (2,496,248)	\$ -	\$ (2,521)	\$ (2,625,633)	\$ (317,492)	\$ 30,006	\$ (2,913,119)			
101	% Surplus/(Shortfall)			-270%		-913%	-283%	-81%	83%				

	A	B	C	D	E	F	G	H	I
1	Western Hills Water District								
2	Water Rate Study								
3	Tab 7b. Allocators								
4									
5						3-yr average	Treated Usage	Total Usage	
6						Water Use	Allocator	Allocator	
7						Projected FY 20-21	% of	% of	
8						(w/ no growth)	Treated	Grand Total	
9									
10									
11									
12									
13									
14									
15									
16									
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	A	B	C	D	E	F	G	H	I	J	K
1	Western Hills Water District										
2	Water Rate Study										
3	Tab 8a. Rate Revenue - Current										
4											
5						Projected			Projected		
6				Current		Annual			Annual		Annual
7	1			Meter	Current	Service Charge	Projected	Current	Usage Charge		Revenue
8	2			Count	Service Chg	Revenue	Usage (CCF)	Usage Charge	Revenue		Current Cust.
9	3				per meter per mo			per CCF			
10	4			Treated Water							
11	5			Residential	595	\$100.69	\$ 718,927	91,759	\$1.49	\$ 136,721	\$ 855,648
12	6			Residential HOA							
13	7			1-1/2" Meter	1	\$0.00	\$ -	4,221	\$5.87	\$ 24,776	24,776
14	8			2" Meter	4	\$0.00	\$ -	4,173	\$5.87	\$ 24,494	24,494
15	9			Subtotal Residential	600		718,927	100,153		185,991	904,918
16	10						79%			21%	
17	11			Non-Residential							
18	12			Commercial Owners Assoc (COA) (2")	8	\$0.00	-	3,441	\$5.87	\$ 20,197	20,197
19	13			Golf Course			-			-	-
20	14			1" Meter	1	\$0.00	-	-	\$5.87	-	-
21	15			2" Meter	1	\$0.00	-	-	\$5.87	-	-
22	16			District Office	1	\$0.00	-	157	\$5.87	919	919
23	17			Fire Station	1	\$0.00	-	32	\$5.87	188	188
24	18			Subtotal Non-Residential	12		-	3,629		21,304	21,304
25	19			Total Treated Water	612		\$ 718,927	103,782		\$ 207,295	\$ 926,222
26	20						78%			22%	
27	21			Raw Water							
28	22			Vineyard	1	\$0.00	\$ -	-	\$4.01	\$ -	\$ -
29	23			Golf Course	1	\$0.00	-	-	\$4.01	-	-
30	24			2" Meter (COA #9)	1			69	\$4.01	276	276
31	25			Total Raw Water	3		\$ -	69		\$ 276	\$ 276
32	26										
33	27			Grand Total	615		\$ 718,927	103,851		\$ 207,572	\$ 926,498
34											

	A	B	C	D	E	F	G	H	I	J	K	L
1		Western Hills Water District										
2		Water Rate Study										
3		Tab 8b. Proposed Rates										
4												
5												
6												
7												
8	1											
9	2											
10	3											
11	4											
12	5											
13	6											
14	7											
15	8											
16	9											
17	10											
18	11											
19	12											
20	13											
21	14											
22	15											
23	16											
24	17											
25	18											
26	19											
27	20											
28	21											
29	22											
30	23											
31	24											
32												
33												

RECALCULATE CELLS C11, G26, and G11 TO MATCH COST OF SERVICE (L31=J31)

Annual Revenue Calculation Proposed Rate Structure	Meter Count	Proposed Service Chg per meter per mo	Projected Service Charge Revenue	Projected Usage (CCF)	Proposed Usage Charge per CCF	Projected Usage Charge Revenue	Projected Annual Revenue
Treated Water							
Residential - Current	595	\$390.00	\$ 2,784,600	91,759	\$7.39	\$ 678,099	\$ 3,462,699
Residential HOA							
1-1/2" Meter	1	\$0.00	-	4,221	\$7.39	\$ 31,192	31,192
2" Meter	4	\$0.00	-	4,173	\$7.39	\$ 30,836	30,836
Non-Residential							
COA (2")	8	\$0.00	-	3,441	\$7.39	\$ 25,426	25,426
Golf Course							
1" Meter	1	\$0.00	-	-	\$7.39	\$ -	-
2" Meter	1	\$0.00	-	-	\$7.39	\$ -	-
District/World Office (1")	1	\$0.00	-	157	\$7.39	\$ 1,157	1,157
Fire Station (1")	1	\$0.00	-	32	\$7.39	\$ 237	237
Total Treated Water	612		\$ 2,784,600	103,782		\$ 766,949	\$ 3,551,549
			78%			22%	
Raw Water							
2" Meter	1	\$0.00	-	69	\$7.39	\$ 509	509
Vineyard	1	\$0.00	\$ -	-	\$0.00	\$ -	-
Golf Course	1	\$0.00	-	-	\$0.00	\$ -	-
Total Raw Water	3		\$ -	-		\$ 509	\$ 509
Grand Total	615		\$ 2,784,600	103,782		\$ 767,457	\$ 3,552,057

FY 2021-22
Cost-of-Service

\$ 3,549,335

\$ 2,797

\$ 3,552,131.55

	A	B	C	D	E	F	G	H	I	
1		Western Hills Water District								
2		Water Rate Study								
3		Tab 9. FY 21-22 Resi Bill Impacts								
4						2.4%	2.4%	2.4%	2.4%	
5										
6										
7	1	Low Water Use Month (50% of Avg.)	6.5							
8	2	Fixed Service Charge	CCF	\$100.69	\$328.70	\$336.59	\$344.67	\$352.94	\$361.41	
9	3	Variable Water Use Charge		\$9.69	\$48.04	\$49.19	\$50.37	\$51.58	\$52.82	
10	4	Loan Payoff		[a]	\$61.30	\$0.67	\$0.00	\$0.00	\$0.00	
11	5	Total Bill		\$110.38	\$438.04	\$386.45	\$395.04	\$404.52	\$414.23	
12	6	\$ Change			\$327.66	(\$51.59)	\$8.59	\$9.48	\$9.71	
13	7	Average Water Use Month	12.9							
14	8	Fixed Service Charge	CCF	\$100.69	\$328.70	\$336.59	\$344.67	\$352.94	\$361.41	
15	9	Variable Water Use Charge		\$19.22	\$95.33	\$97.62	\$99.96	\$102.36	\$104.82	
16	10	Loan Payoff		[a]	\$61.30	\$0.67	\$0.00	\$0.00	\$0.00	
17	11	Total Bill		\$119.91	\$485.33	\$434.88	\$444.63	\$455.30	\$466.23	
18	12	\$ Change			\$365.42	(\$50.45)	\$9.75	\$10.67	\$10.93	
19	13	High Water Use Month (2x Avg.)	25.8							
20	14	Fixed Service Charge	CCF	\$100.69	\$328.70	\$336.59	\$344.67	\$352.94	\$361.41	
21	15	Variable Water Use Charge		\$38.44	\$190.66	\$195.24	\$199.92	\$204.72	\$209.64	
22	16	Loan Payoff		[a]	\$61.30	\$0.67	\$0.00	\$0.00	\$0.00	
23	17	Total Bill		\$139.13	\$580.66	\$532.50	\$544.59	\$557.66	\$571.05	
24	18	\$ Change			\$441.53	(\$48.16)	\$12.09	\$13.07	\$13.38	
25		[a] previously subsidized by the developer								