



DRAFT TABLES

City of Fort Bragg

Water and Sewer Rate Study

December 10, 2025

Table 1: Water General Ledger Cash Balances as of 9/4/25

Fund 610	Water Works O&M	Ending Balance
	XP Deposit Acct	125,674
	USBank Checking	702,898
Fund 612	Recession Reserve	Ending Balance
	USBank Checking	267,314
Fund 614	Non-Routine Maintenance	Ending Balance
	USBank Checking	-69,203
Fund 615	Capital Reserve	Ending Balance
	USBank Checking	3,076,229
Fund 640	Waterworks Capacity Fees	Ending Balance
	USBank Checking	0
Fund 651	Water Capital Projects	Ending Balance
	USBank Checking	697,041
Total Reserve Balance		4,799,954

Table 2: Water Capital Improvements, Rate-Funded

Project	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Est. 5 year Total
Rate-Funded Projects							
Madsen Hole Ranney - Design	Water Ent	400,000					400,000
Water Main Extension North FT Bragg [1]	Water Ent	150,000					150,000
Pudding Creek Water Main Paint	Water Ent	100,000					100,000
Brush Creek Culvert Replacement	Water Ent	90,000					90,000
Noyo River Crossing	Water Ent/ U/I	210,000	1,190,000				1,400,000
Cedar Street Water Line Replacement	Water Ent/ U/I			320,000			320,000
Oak Street Valves	Water Ent		30,000				30,000
Total Rate-Funded		\$950,000	\$1,220,000	\$320,000	\$0	\$0	\$2,490,000
Debt-Funded Projects							
Cedar Street Water Line Replacement [2]	Water Ent/ U/I				1,650,000	1,650,000	3,300,000
Total Debt-Funded		\$0	\$0	\$0	\$1,650,000	\$1,650,000	\$3,300,000
Total Rate and Debt-Funded		\$950,000	\$1,220,000	\$320,000	\$1,650,000	\$1,650,000	\$5,790,000

1 - Project costs of \$4,000,000 were removed from the CIP.

2 - Project costs of \$3,300,000 were removed from the rate-funded CIP. The project is proposed to be financed.

Table 3: Current Water Rates and Revenues

FY2024/25				
FIXED CHARGES				
Meter Size	No. of Meters	Monthly Rate	Total Revenues	% of Total
Residential Customers				
5/8 & 3/4"	2,235	\$36.86	\$988,585	59.6%
1"	38	\$52.42	\$23,904	1.4%
1.5"	21	\$62.80	\$15,826	1.0%
2"	7	\$109.16	\$9,169	0.6%
3"	0	\$157.76	\$0	0.0%
4"	1	\$206.38	\$2,477	0.1%
6"	1	\$498.01	\$5,976	0.4%
Total Residential Fixed Revenues	2,303		\$1,045,936	63.1%
Non-Residential Customers				
5/8 & 3/4" Low-Usage Customers	44	\$36.86	\$19,462	1.2%
5/8 & 3/4"	233	\$74.98	\$209,644	12.6%
1"	55	\$115.09	\$75,959	4.6%
1.5"	49	\$141.83	\$83,396	5.0%
2"	51	\$275.53	\$168,624	10.2%
3"	6	\$409.24	\$29,465	1.8%
4"	4	\$542.94	\$26,061	1.6%
6"	0	\$1,234.61	\$0	0.0%
Total Non-Residential Fixed Revenues	442		\$612,612	36.9%
Total Fixed Revenues	2,745		\$1,658,549	100.0%

VARIABLE CHARGES				
	Annual Consumption (HCF)	Rate per HCF	Total Revenues	% of Total
<u>Single Family Residential</u>				
Tier 1: 1-5 HCF	81,662	\$3.49	\$285,000	21.0%
Tier 2: 6-10 HCF	18,487	\$5.23	\$96,685	7.1%
Tier 3: 11+ HCF	11,183	\$7.84	\$87,677	6.5%
Subtotal	111,332		\$469,363	34.7%
<u>Non-Single Family Residential</u>				
Rate per HCF	147,269	\$6.01	\$885,089	65.3%
Total Variable Charges	258,601		\$1,354,452	100.0%

TOTAL WATER SALES REVENUES COMPARISON			
	Total Revenues	% of Total	
Fixed Charges	\$1,658,549	55%	
<u>Variable Charges</u>	<u>\$1,354,452</u>	<u>45%</u>	
Total Water Sales Revenues (LT Calculation)	\$3,013,000	100%	
Total Water Sales - In City Estimated YE (Fort Bragg Budget)	\$2,903,044		
\$ Difference	-\$109,956		
% Difference	-3.8%		

Table 4: Water Operating Expense Projection

	Budget FY2025/26	Escalation Factor	Projected				
			FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Salaries & Benefits	\$1,268,700	3.0%	\$1,306,800	\$1,346,000	\$1,386,400	\$1,428,000	\$1,470,800
Repairs & Maintenance	\$67,000	3.0%	\$69,000	\$71,100	\$73,200	\$75,400	\$77,700
Capital Assets, Net	\$634,000	3.0%	\$653,000	\$672,600	\$692,800	\$713,600	\$735,000
Administration	\$493,700	3.0%	\$508,500	\$523,800	\$539,500	\$555,700	\$572,400
Contractual Services	\$60,400	3.0%	\$62,200	\$64,100	\$66,000	\$68,000	\$70,000
Insurance	\$72,400	3.0%	\$74,600	\$76,800	\$79,100	\$81,500	\$83,900
Other Operating	\$15,000	3.0%	\$15,500	\$16,000	\$16,500	\$17,000	\$17,500
<u>Utilities</u>	<u>\$200,000</u>	3.0%	<u>\$206,000</u>	<u>\$212,200</u>	<u>\$218,600</u>	<u>\$225,200</u>	<u>\$232,000</u>
Total Operating Expenses	\$2,811,200		\$2,895,600	\$2,982,600	\$3,072,100	\$3,164,400	\$3,259,300

Table 5: Water Cash Flow Projection

	Budget FY2025/26	Projected: Years 1 - 5 (Prop 218 Period)				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Rate Increase %		0%	9%	9%	9%	9%
Rate Increase Effective Date		Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
BEGINNING FUND BALANCE	\$4,800,000	\$4,039,300	\$2,892,400	\$2,493,200	\$2,644,800	\$2,887,700
REVENUES						
Water Services Charges	2,903,000	2,903,000	3,164,300	3,449,100	3,759,500	4,097,900
Loss from Phase-In	0	(156,000)	(101,200)	(56,800)	(22,900)	0
Interest Earned [1]	0	121,200	86,800	74,800	79,300	86,600
Fees	45,500	46,900	48,300	49,700	51,200	52,700
Miscellaneous Revenue	<u>52,000</u>	<u>53,600</u>	<u>55,200</u>	<u>56,900</u>	<u>58,600</u>	<u>60,400</u>
Subtotal Revenue	3,000,500	2,968,700	3,253,400	3,573,700	3,925,700	4,297,600
EXPENSES						
<u>Operating Expenses</u>						
Salaries & Benefits	1,268,700	1,306,800	1,346,000	1,386,400	1,428,000	1,470,800
Repairs & Maintenance	67,000	69,000	71,100	73,200	75,400	77,700
Capital Assets, Net	634,000	653,000	672,600	692,800	713,600	735,000
Administration	493,700	508,500	523,800	539,500	555,700	572,400
Contractual Services	60,400	62,200	64,100	66,000	68,000	70,000
Insurance	72,400	74,600	76,800	79,100	81,500	83,900
Other Operating	15,000	15,500	16,000	16,500	17,000	17,500
Utilities	<u>200,000</u>	<u>206,000</u>	<u>212,200</u>	<u>218,600</u>	<u>225,200</u>	<u>232,000</u>
Subtotal Operating	2,811,200	2,895,600	2,982,600	3,072,100	3,164,400	3,259,300
Net Operating Revenues	189,300	73,100	270,800	501,600	761,300	1,038,300
<u>Non-Operating Expenses</u>						
CIP Projects	950,000	1,220,000	320,000	0	0	0
Repairs and Replacements	0	0	350,000	350,000	350,000	350,000
New Debt Service [2]	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>168,400</u>	<u>168,400</u>
Subtotal Non-Operating	950,000	1,220,000	670,000	350,000	518,400	518,400
Total Expenses	3,761,200	4,115,600	3,652,600	3,422,100	3,682,800	3,777,700
Total Net Revenues	(760,700)	(1,146,900)	(399,200)	151,600	242,900	519,900
ENDING FUND BALANCE	4,039,300	2,892,400	2,493,200	2,644,800	2,887,700	3,407,600
Target Reserve Balance [3]	2,108,400	2,171,700	2,237,000	2,304,100	2,541,700	2,612,900
Target Met? (75% of O&M)	yes	yes	yes	yes	yes	yes
Debt Service Coverage [4]					4.52	6.17

1 - Estimated interest earnings are 3% of annual beginning fund balance

2 - For loan of \$3,300,000 at 3% interest over 30 years to fund the Cedar Street Water Line Replacement project

3 - Annual target is 75% of operating expenses plus annual debt service

4 - Net operating revenues divided by total debt service

Table 6: Water Cost Allocation

	Projected FY2026/27	FIXED CHARGE		VARIABLE CHARGE	Total
		Meters & Services	Customer Service	Base + Extra	
Operating Expenses					
Salaries & Benefits	\$1,306,800	85.0%	5.0%	10.0%	100%
Repairs & Maintenance	\$69,000	10.0%	0.0%	90.0%	100%
Capital Assets, Net	\$653,000	25.0%	5.0%	70.0%	100%
Administration	\$508,500	90.0%	10.0%	0.0%	100%
Contractual Services	\$62,200	10.0%	0.0%	90.0%	100%
Insurance	\$74,600	100.0%	0.0%	0.0%	100%
Other Operating	\$15,500	100.0%	0.0%	0.0%	100%
<u>Utilities</u>	<u>\$206,000</u>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100%</u>
Subtotal Operating	\$2,895,600	\$1,834,900	\$148,840	\$911,860	\$2,895,600
<i>Allocation %</i>		<i>63.4%</i>	<i>5.1%</i>	<i>31.5%</i>	<i>100.0%</i>
Non-Operating Expenses [1]					
Capital Projects	\$308,000	0.0%	0.0%	100.0%	100%
Repairs and Replacements	\$280,000	0.0%	0.0%	100.0%	100%
New Debt Service	<u>\$67,400</u>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100%</u>
Subtotal Non-Operating	\$655,400	\$0	\$0	\$655,400	\$655,400
<i>Allocation %</i>		<i>0.0%</i>	<i>0.0%</i>	<i>100.0%</i>	<i>100.0%</i>
TOTAL EXPENSES	\$3,551,000	\$1,834,900	\$148,840	\$1,567,260	\$3,551,000
<i>Total Allocation %</i>		<i>51.7%</i>	<i>4.20%</i>	<i>44.1%</i>	<i>100.0%</i>

1 - Average 5-year costs

Table 7: Allocation of Annual Water Service Charge Revenue Requirement

	Cost Allocation %	PROJECTED				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Total Revenue Requirement [1]		\$2,903,000	\$3,164,300	\$3,449,100	\$3,759,500	\$4,097,900
FIXED CHARGES						
Meters & Services	51.7%	\$1,500,851	\$1,635,943	\$1,783,185	\$1,943,662	\$2,118,614
Customer Service	4.2%	<u>\$121,926</u>	<u>\$132,901</u>	<u>\$144,862</u>	<u>\$157,899</u>	<u>\$172,112</u>
Total Fixed Charges	55.9%	\$1,622,777	\$1,768,844	\$1,928,047	\$2,101,561	\$2,290,726
VARIABLE CHARGES						
Base + Extra	44.1%	<u>\$1,280,223</u>	<u>\$1,395,456</u>	<u>\$1,521,053</u>	<u>\$1,657,940</u>	<u>\$1,807,174</u>
Total Variable Charges	44.1%	\$1,280,223	\$1,395,456	\$1,521,053	\$1,657,940	\$1,807,174
TOTAL	100.0%	\$2,903,000	\$3,164,300	\$3,449,100	\$3,759,501	\$4,097,900

1 - From Cash Flow; Water Service Charges revenue requirement for each year.

Table 8: Proposed Water Meter Equivalents

Meter Size	Number of Meters [1]	Safe Operating Capacity (gpm) [2]	Meter Ratio	Proposed Meter Equivalents
5/8 & 3/4"	2,558	30	1.00	2,558
1"	93	50	1.67	155
1.5"	72	100	3.33	240
2"	58	160	5.33	309
3"	6	320	10.67	64
4"	6	500	16.67	100
<u>6"</u>	<u>1</u>	1,000	33.33	<u>33</u>
	2,794			3,459

1 - The number of meters is taken from the City's billing data from June 2025.

2 - AWWA Manual M1, Table B-2. Safe maximum operating capacity by meter type, per current AWWA standards, in gallons per minute (gpm).

Table 9: Water Fixed Charge Derivation

		PROJECTED				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
REVENUE REQUIREMENT						
Meters & Services		\$1,500,851	\$1,635,943	\$1,783,185	\$1,943,662	\$2,118,614
Customer Service		\$121,926	\$132,901	\$144,862	\$157,899	\$172,112
Total Fixed Charge Revenue		\$1,622,777	\$1,768,844	\$1,928,047	\$2,101,561	\$2,290,726
METER EQUIVALENT CHARGE						
Meters & Service Rev. Req.		\$1,500,851	\$1,635,943	\$1,783,185	\$1,943,662	\$2,118,614
Number of Meter Equivalents		3,459	3,459	3,459	3,459	3,459
Total Meter Equivalent Charge		\$36.16	\$39.41	\$42.96	\$46.83	\$51.04
Meter Equiv. Charge by Size						
Meter Size	Meter Ratio					
5/8" & 3/4"	1.00	\$36.16	\$39.41	\$42.96	\$46.83	\$51.04
1"	1.67	\$60.27	\$65.68	\$71.60	\$78.05	\$85.07
1.5"	3.33	\$120.53	\$131.37	\$143.20	\$156.10	\$170.13
2"	5.33	\$192.85	\$210.19	\$229.12	\$249.76	\$272.21
3"	10.67	\$385.71	\$420.37	\$458.24	\$499.52	\$544.43
4"	16.67	\$602.67	\$656.83	\$716.00	\$780.50	\$850.67
6"	33.33	\$1,205.33	\$1,313.67	\$1,432.00	\$1,561.00	\$1,701.33
CUSTOMER SERVICE CHARGE						
Customer Service Rev. Req.		\$121,926	\$132,901	\$144,862	\$157,899	\$172,112
Number of Meters		2,794	2,794	2,794	2,794	2,794
Cust. Service Charge per Acct.		\$3.64	\$3.96	\$4.32	\$4.71	\$5.13
TOTAL MONTHLY FIXED CHARGE [1]						
Meter Size						
5/8" & 3/4"		\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
1"		\$63.91	\$69.64	\$75.92	\$82.76	\$90.20
1.5"		\$124.17	\$135.33	\$147.52	\$160.81	\$175.26
2"		\$196.49	\$214.15	\$233.44	\$254.47	\$277.34
3"		\$389.35	\$424.33	\$462.56	\$504.23	\$549.56
4"		\$606.31	\$660.79	\$720.32	\$785.21	\$855.80
6"		\$1,208.97	\$1,317.63	\$1,436.32	\$1,565.71	\$1,706.46

1 - Total Monthly Fixed Charge is the sum of the "Meter Equivalent Charge" by meter size plus the "Customer Service Charge per Account"

Table 10: Water Variable Charge Derivation

	PROJECTED				
	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
REVENUE REQUIREMENT					
Base + Extra	\$1,280,223	\$1,395,456	\$1,521,053	\$1,657,940	\$1,807,174
VARIABLE CHARGE DERIVATION					
Revenue Requirement	\$1,280,223	\$1,395,456	\$1,521,053	\$1,657,940	\$1,807,174
<u>Projected Consumption (HCF) [1]</u>	<u>242,295</u>	<u>242,295</u>	<u>242,295</u>	<u>242,295</u>	<u>242,295</u>
Variable Charge per HCF	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46

1 - Based on average consumption over the past three years, less 3% for estimated conservation and delinquency

Table 11: Proposed Five-Year Schedule of Monthly Water Rates – First Iteration

Customer Class & Meter Size	Current	PROPOSED				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Effective Date		Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
FIXED CHARGE						
<u>Residential Customers</u>						
5/8" & 3/4"	\$36.86	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
1"	\$52.42	\$63.91	\$69.64	\$75.92	\$82.76	\$90.20
1.5"	\$62.80	\$124.17	\$135.33	\$147.52	\$160.81	\$175.26
2"	\$109.16	\$196.49	\$214.15	\$233.44	\$254.47	\$277.34
3"	\$157.76	\$389.35	\$424.33	\$462.56	\$504.23	\$549.56
4"	\$206.38	\$606.31	\$660.79	\$720.32	\$785.21	\$855.80
6"	\$498.01	\$1,208.97	\$1,317.63	\$1,436.32	\$1,565.71	\$1,706.46
<u>Non-Residential Customers</u>						
5/8" & 3/4"	\$74.98	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
1"	\$115.09	\$63.91	\$69.64	\$75.92	\$82.76	\$90.20
1.5"	\$141.83	\$124.17	\$135.33	\$147.52	\$160.81	\$175.26
2"	\$275.53	\$196.49	\$214.15	\$233.44	\$254.47	\$277.34
3"	\$409.24	\$389.35	\$424.33	\$462.56	\$504.23	\$549.56
4"	\$542.94	\$606.31	\$660.79	\$720.32	\$785.21	\$855.80
6"	\$1,234.61	\$1,208.97	\$1,317.63	\$1,436.32	\$1,565.71	\$1,706.46
<u>Commercial Low-Usage Customers</u>						
5/8" & 3/4"	\$36.86	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
VARIABLE CHARGE per HCF						
<u>Single Family Residential Customers</u>						
Tier 1: 1-5 HCF	\$3.49	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46
Tier 2: 6-10 HCF	\$5.23	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46
Tier 3: 11+ HCF	\$7.84	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46
<u>Non-Single Family Residential</u>						
Rate per HCF	\$6.01	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46

* 1 HCF = 748 gallons

Blue shaded cells are proposed to be phased-in.

Table 12: Proposed Five-Year Schedule of Monthly Water Rates – With Phase-In

Customer Class & Meter Size	Current	PROPOSED				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Effective Date		Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
FIXED CHARGE						
<u>Residential Customers</u>						
5/8" & 3/4"	\$36.86	\$35.00	\$40.29	\$45.58	\$50.87	\$56.17
1"	\$52.42	\$60.00	\$67.55	\$75.10	\$82.65	\$90.20
1.5"	\$62.80	\$90.00	\$111.32	\$132.64	\$153.96	\$175.26
2"	\$109.16	\$160.00	\$189.34	\$218.68	\$248.02	\$277.34
3"	\$157.76	\$220.00	\$302.39	\$384.78	\$467.17	\$549.56
4"	\$206.38	\$400.00	\$513.95	\$627.90	\$741.85	\$855.80
6"	\$498.01	\$700.00	\$951.62	\$1,203.24	\$1,454.86	\$1,706.46
<u>Non-Residential Customers</u>						
5/8" & 3/4"	\$74.98	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
1"	\$115.09	\$63.91	\$69.64	\$75.92	\$82.76	\$90.20
1.5"	\$141.83	\$124.17	\$135.33	\$147.52	\$160.81	\$175.26
2"	\$275.53	\$196.49	\$214.15	\$233.44	\$254.47	\$277.34
3"	\$409.24	\$389.35	\$424.33	\$462.56	\$504.23	\$549.56
4"	\$542.94	\$606.31	\$660.79	\$720.32	\$785.21	\$855.80
6"	\$1,234.61	\$1,208.97	\$1,317.63	\$1,436.32	\$1,565.71	\$1,706.46
<u>Commercial Low-Usage Customers</u>						
5/8" & 3/4"	\$36.86	\$35.00	\$40.29	\$45.58	\$50.87	\$56.17
VARIABLE CHARGE per HCF						
<u>Single Family Residential Customers</u>						
Tier 1: 1-5 HCF	\$3.49	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46
Tier 2: 6-10 HCF	\$5.23	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46
Tier 3: 11+ HCF	\$7.84	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46
<u>Non-Single Family Residential</u>						
Rate per HCF	\$6.01	\$5.28	\$5.76	\$6.28	\$6.84	\$7.46

* 1 HCF = 748 gallons

Blue shaded cells are phased-in to equal the full cost of service rates in FY2030/31.

Table 13: Sample Residential Monthly Water Bill Impacts, 5/8" & 3/4" Meters – First Iteration

	Monthly Use (HCF)	Current Bill	Proposed				
			Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
4 HCF (Average Bill)	4						
Fixed Charge - 5/8" & 3/4"		\$36.86	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
<u>Variable Charge</u>		<u>\$13.96</u>	<u>\$21.12</u>	<u>\$23.04</u>	<u>\$25.12</u>	<u>\$27.36</u>	<u>\$29.84</u>
Total Monthly Water Bill		\$50.82	\$60.92	\$66.41	\$72.40	\$78.90	\$86.01
<i>\$ Change</i>			<i>\$10.10</i>	<i>\$5.49</i>	<i>\$5.99</i>	<i>\$6.50</i>	<i>\$7.11</i>
<i>% Change</i>			<i>19.9%</i>	<i>9.0%</i>	<i>9.0%</i>	<i>9.0%</i>	<i>9.0%</i>
5 HCF (Summer Bill)	5						
Fixed Charge - 5/8" & 3/4"		\$36.86	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
<u>Variable Charge</u>		<u>\$17.45</u>	<u>\$26.40</u>	<u>\$28.80</u>	<u>\$31.40</u>	<u>\$34.20</u>	<u>\$37.30</u>
Total Monthly Water Bill		\$54.31	\$66.20	\$72.17	\$78.68	\$85.74	\$93.47
<i>\$ Change</i>			<i>\$11.89</i>	<i>\$5.97</i>	<i>\$6.51</i>	<i>\$7.06</i>	<i>\$7.73</i>
<i>% Change</i>			<i>21.9%</i>	<i>9.0%</i>	<i>9.0%</i>	<i>9.0%</i>	<i>9.0%</i>

Table 14: Sample Residential Monthly Water Bill Impacts, 5/8" & 3/4" Meters – With Phase-In

	Monthly Use (HCF)	Current Bill	Proposed				
			Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
3 HCF (Winter Bill)	3						
Fixed Charge - 5/8" & 3/4"		\$36.86	\$35.00	\$40.29	\$45.58	\$50.87	\$56.17
<u>Variable Charge</u>		<u>\$10.47</u>	<u>\$15.84</u>	<u>\$17.28</u>	<u>\$18.84</u>	<u>\$20.52</u>	<u>\$22.38</u>
Total Monthly Water Bill		\$47.33	\$50.84	\$57.57	\$64.42	\$71.39	\$78.55
<i>\$ Change</i>			\$3.51	\$6.73	\$6.85	\$6.97	\$7.16
<i>% Change</i>			7.4%	13.2%	11.9%	10.8%	10.0%
4 HCF (Average Bill)	4						
Fixed Charge - 5/8" & 3/4"		\$36.86	\$35.00	\$40.29	\$45.58	\$50.87	\$56.17
<u>Variable Charge</u>		<u>\$13.96</u>	<u>\$21.12</u>	<u>\$23.04</u>	<u>\$25.12</u>	<u>\$27.36</u>	<u>\$29.84</u>
Total Monthly Water Bill		\$50.82	\$56.12	\$63.33	\$70.70	\$78.23	\$86.01
<i>\$ Change</i>			\$5.30	\$7.21	\$7.37	\$7.53	\$7.78
<i>% Change</i>			10.4%	12.8%	11.6%	10.7%	9.9%
5 HCF (Summer Bill)	5						
Fixed Charge - 5/8" & 3/4"		\$36.86	\$35.00	\$40.29	\$45.58	\$50.87	\$56.17
<u>Variable Charge</u>		<u>\$17.45</u>	<u>\$26.40</u>	<u>\$28.80</u>	<u>\$31.40</u>	<u>\$34.20</u>	<u>\$37.30</u>
Total Monthly Water Bill		\$54.31	\$61.40	\$69.09	\$76.98	\$85.07	\$93.47
<i>\$ Change</i>			\$7.09	\$7.69	\$7.89	\$8.09	\$8.40
<i>% Change</i>			13.1%	12.5%	11.4%	10.5%	9.9%

Table 15: Sample Commercial Monthly Water Bill Impacts, 5/8" & 3/4" Meters

	Monthly Use (HCF)	Current Bill	Proposed				
			Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
3 HCF (Low Use)	3						
Fixed Charge - 5/8" & 3/4"		\$74.98	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
<u>Variable Charge</u>		<u>\$18.03</u>	<u>\$15.84</u>	<u>\$17.28</u>	<u>\$18.84</u>	<u>\$20.52</u>	<u>\$22.38</u>
Total Monthly Water Bill		\$93.01	\$55.64	\$60.65	\$66.12	\$72.06	\$78.55
<i>\$ Change</i>			(\$37.37)	\$5.01	\$5.47	\$5.94	\$6.49
<i>% Change</i>			-40.2%	9.0%	9.0%	9.0%	9.0%
8 HCF (Average Bill)	8						
Fixed Charge - 5/8" & 3/4"		\$74.98	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
<u>Variable Charge</u>		<u>\$48.08</u>	<u>\$42.24</u>	<u>\$46.08</u>	<u>\$50.24</u>	<u>\$54.72</u>	<u>\$59.68</u>
Total Monthly Water Bill		\$123.06	\$82.04	\$89.45	\$97.52	\$106.26	\$115.85
<i>\$ Change</i>			(\$41.02)	\$7.41	\$8.07	\$8.74	\$9.59
<i>% Change</i>			-33.3%	9.0%	9.0%	9.0%	9.0%
20 HCF (High Use)	20						
Fixed Charge - 5/8" & 3/4"		\$74.98	\$39.80	\$43.37	\$47.28	\$51.54	\$56.17
<u>Variable Charge</u>		<u>\$120.20</u>	<u>\$105.60</u>	<u>\$115.20</u>	<u>\$125.60</u>	<u>\$136.80</u>	<u>\$149.20</u>
Total Monthly Water Bill		\$195.18	\$145.40	\$158.57	\$172.88	\$188.34	\$205.37
<i>\$ Change</i>			(\$49.78)	\$13.17	\$14.31	\$15.46	\$17.03
<i>% Change</i>			-25.5%	9.1%	9.0%	8.9%	9.0%

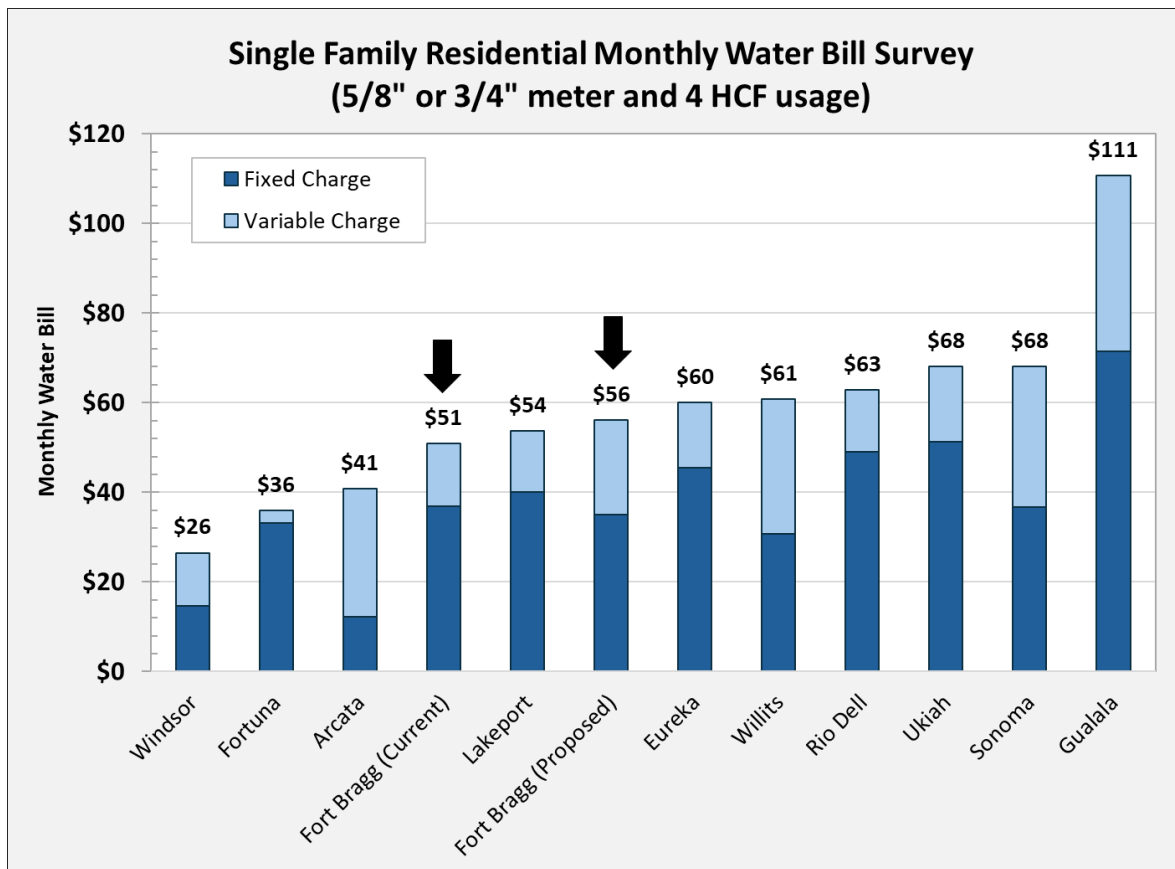


Table 16: Wastewater General Ledger Cash Balances as of 9/4/25

Fund 710	Wastewater O&M	Ending Balance
	XP Deposit Acct	127,384
	USBank Checking	19,444
Fund 712	Recession Reserve	Ending Balance
	USBank Checking	256,373
Fund 714	Non-Routine Maintenance	Ending Balance
	USBank Checking	170,743
Fund 715	Capital Project Fund	Ending Balance
	USBank Checking	2,187,381
Fund 716	WW Capital Projects	Ending Balance
	USBank Checking	863,993
Fund 717	JPFA - WW Plant Bonds	Ending Balance
	USBank Checking	-140,540
Fund 740	Wastewater Capacity Fees	Ending Balance
	USBank Checking	117,738
Total Reserve Balance		3,602,516

Table 17: Current Sewer Rates and Revenues

FY2024/25				
FIXED CHARGES				
Customer Class	No. of Dwelling and Commercial Units	Monthly Rate	Total Revenues	% of Total
Residential Customers				
Single Family Residential	2,190	\$28.89	\$759,229	54.3%
Multi-Family Residential	1,004	\$28.89	\$348,067	24.9%
<u>Mobile Home Parks</u>	<u>200</u>	\$28.89	<u>\$69,336</u>	<u>5.0%</u>
Subtotal Residential	3,394		\$1,176,632	84.2%
Non-Residential Customers				
Low Strength	43	\$28.89	\$14,907	1.1%
Medium Strength	491	\$28.89	\$170,220	12.2%
Breweries	4	\$29.89	\$1,435	0.1%
<u>High Strength</u>	<u>99</u>	\$28.89	<u>\$34,321</u>	<u>2.5%</u>
Subtotal Non-Residential	637		\$220,883	15.8%
Total Fixed Revenues	4,031		\$1,397,515	100.0%

VARIABLE CHARGES				
Customer Class	Billed Flow (HCF)	Rate per HCF	Total Revenues	% of Total
Residential Customers				
Single Family Residential	92,681	\$7.31	\$677,498	33.7%
Multi-Family Residential	34,219	\$3.28	\$112,238	5.6%
<u>Mobile Home Parks</u>	<u>5,842</u>	\$0.23	<u>\$1,344</u>	<u>0.1%</u>
Subtotal Residential	132,742		\$791,080	39.3%
Non-Residential Customers				
Low Strength	8,574	\$9.90	\$84,883	4.2%
Medium Strength	54,926	\$10.19	\$559,696	27.8%
Breweries	7,092	\$20.30	\$143,968	7.2%
<u>High Strength</u>	<u>17,065</u>	\$25.38	<u>\$433,110</u>	<u>21.5%</u>
Subtotal Non-Residential	87,657		\$1,221,656	60.7%
Total Variable Revenues	220,399		\$2,012,736	100.0%

TOTAL SEWER RATE REVENUES COMPARISON		
	Total Revenues	% of Total
Fixed Charges	\$1,397,515	41%
<u>Variable Charges</u>	<u>\$2,012,736</u>	<u>59%</u>
Total Sewer Rate Revenues (LT Calculation)	\$3,410,251	100%
Total Sewer Rate Revenues (from Fort Bragg FY2025/26 Budget)	\$3,346,845	
\$ Difference	-\$63,406	
% Difference	-1.9%	

Table 18: Wastewater Capital Improvements

Project	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Est. 5 year Total
Rate-Funded Projects							
Collection System Rehabilitation [1]	WW Fund/ U/I				1,500,000	1,500,000	3,000,000
Biosolids Dryer Building	WW Fund/ U/I	335,392					335,392
Biosolids Material Storage Building	WW Fund/ WW Cap Fees	1,017,000					1,017,000
CIPP-Force DD Mains Project	WW Fund	1,400,000					1,400,000
Extend Sewer System North Fort Bragg [2]	U/I	150,000					150,000
Total Rate-Funded		2,902,392	0	0	1,500,000	1,500,000	5,902,392
Debt-Funded Projects							
WWTP Main Replacement [3]	U/I			4,500,000			4,500,000
Total Debt-Funded		0	0	4,500,000	0	0	4,500,000
Total Rate and Debt-Funded		\$2,902,392	\$0	\$4,500,000	\$1,500,000	\$1,500,000	\$10,402,392

Table to be further refined with information from the Wastewater Master Plan

1 - Project total of \$12,000,000 spread out over multiple years

2 - Project costs of \$1,750,000 were removed from the rate-funded CIP.

3 - Project costs of \$4,500,000 were removed from the rate-funded CIP. The project is proposed to be financed.

Table 19: Sewer Operating Expense Projection

	Budget FY2025/26	Escalation Factor	Projected				
			FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Salaries & Benefits	\$1,044,100	3.0%	\$1,075,400	\$1,107,700	\$1,140,900	\$1,175,100	\$1,210,400
Repairs & Maintenance	\$229,000	3.0%	\$235,900	\$243,000	\$250,300	\$257,800	\$265,500
Capital Assets, Net	\$416,000	3.0%	\$428,500	\$441,400	\$454,600	\$468,200	\$482,200
Administration	\$542,500	3.0%	\$558,800	\$575,600	\$592,900	\$610,700	\$629,000
Contractual Services	\$381,000	3.0%	\$392,400	\$404,200	\$416,300	\$428,800	\$441,700
Insurance	\$152,800	3.0%	\$157,400	\$162,100	\$167,000	\$172,000	\$177,200
<u>Utilities</u>	<u>\$325,000</u>	3.0%	<u>\$334,800</u>	<u>\$344,800</u>	<u>\$355,100</u>	<u>\$365,800</u>	<u>\$376,800</u>
Total Operating Expenses	\$3,090,400		\$3,183,200	\$3,278,800	\$3,377,100	\$3,478,400	\$3,582,800

Table 20: Sewer Cash Flow Projection

	Budget FY2025/26	Projected: Years 1 - 5 (Prop 218 Period)				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Rate Increase %		12%	12%	12%	12%	12%
Rate Increase Effective Date		Jul 1, 2026	Jul 1, 2027	Jul 1, 2028	Jul 1, 2029	Jul 1, 2030
BEGINNING FUND BALANCE	\$3,602,500	\$1,029,400	\$1,707,200	\$2,771,600	\$2,786,300	\$3,048,600
REVENUES						
Sewer Service Charges	3,346,800	3,748,400	4,198,200	4,702,000	5,266,200	5,898,100
Mackerricher Sewer Service	40,000	44,800	50,200	56,200	62,900	70,400
Interest Earned [1]	2,500	30,900	51,200	83,100	83,600	91,500
Fees	25,000	25,800	26,600	27,400	28,200	29,000
Miscellaneous Revenue	191,100	196,800	202,700	208,800	215,100	221,600
Subtotal Revenues	3,605,400	4,046,700	4,528,900	5,077,500	5,656,000	6,310,600
EXPENSES						
<u>Operating Expenses</u>						
Salaries & Benefits	1,044,100	1,075,400	1,107,700	1,140,900	1,175,100	1,210,400
Repairs & Maintenance	229,000	235,900	243,000	250,300	257,800	265,500
Capital Assets, Net	416,000	428,500	441,400	454,600	468,200	482,200
Administration	542,500	558,800	575,600	592,900	610,700	629,000
Contractual Services	381,000	392,400	404,200	416,300	428,800	441,700
Insurance	152,800	157,400	162,100	167,000	172,000	177,200
<u>Utilities</u>	<u>325,000</u>	<u>334,800</u>	<u>344,800</u>	<u>355,100</u>	<u>365,800</u>	<u>376,800</u>
Subtotal Operating	3,090,400	3,183,200	3,278,800	3,377,100	3,478,400	3,582,800
Net Operating Revenues	515,000	863,500	1,250,100	1,700,400	2,177,600	2,727,800
<u>Non-Operating Expenses</u>						
CIP Projects [2]	2,902,400	0	0	1,500,000	1,500,000	2,000,000
Existing Debt Service	185,700	185,700	185,700	185,700	185,700	185,700
<u>New Debt Service [3]</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>229,600</u>	<u>229,600</u>
Subtotal Non-Operating	3,088,100	185,700	185,700	1,685,700	1,915,300	2,415,300
Total Expenses	6,178,500	3,368,900	3,464,500	5,062,800	5,393,700	5,998,100
Total Net Revenues	(2,573,100)	677,800	1,064,400	14,700	262,300	312,500
ENDING FUND BALANCE	\$1,029,400	\$1,707,200	\$2,771,600	\$2,786,300	\$3,048,600	\$3,361,100
Target Reserve Balance [4]	2,503,500	2,573,100	2,644,800	2,718,500	3,024,100	3,102,400
Target Met?	no	no	yes	yes	yes	yes
Debt Service Coverage [5]	2.77	4.65	6.73	9.16	5.24	6.57

1 - Estimated interest earnings are 3% of annual beginning fund balance

2 - Includes Wastewater Fund Capital Improvement Plan projects. 2030/31 projects have not been identified - \$2,000,000 in funding is included as a placeholder for future anticipated collection system projects.

3 - For loan of \$4,500,000 at 3% interest over 30 years to fund the WWTP Main Replacement project

4 - Annual target is 75% of operating expenses plus annual debt service

5 - Net operating revenues divided by total debt service

Table 21: Sewer Cost Allocation

	Projected 2026/27	FIXED CHARGE	VARIABLE CHARGE			Total
		Customer Service	Flow	BOD	TSS	
Operating Expenses						
Salaries & Benefits	\$1,075,400	25.0%	50.0%	12.5%	12.5%	100.0%
Repairs & Maintenance	\$235,900	0.0%	50.0%	25.0%	25.0%	100.0%
Capital Assets, Net	\$428,500	0.0%	50.0%	25.0%	25.0%	100.0%
Administration	\$558,800	100.0%	0.0%	0.0%	0.0%	100.0%
Contractual Services	\$392,400	100.0%	0.0%	0.0%	0.0%	100.0%
Insurance	\$157,400	100.0%	0.0%	0.0%	0.0%	100.0%
<u>Utilities</u>	<u>\$334,800</u>	<u>0.0%</u>	<u>80.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>100.0%</u>
Subtotal Operating	\$3,183,200	\$1,377,450	\$1,137,740	\$334,005	\$334,005	\$3,183,200
Allocation %		43.3%	35.7%	10.5%	10.5%	100.0%
Non-Operating Expenses [1]						
Capital Projects	\$1,000,000	0.0%	100.0%	0.0%	0.0%	100.0%
Existing Debt Service	\$185,700	0.0%	20.0%	40.0%	40.0%	100.0%
New Debt Service	<u>\$91,800</u>	<u>0.0%</u>	<u>100.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>
Subtotal Non-Operating	\$1,277,500	\$0	\$1,128,940	\$74,280	\$74,280	\$1,277,500
Allocation %		0.0%	88.4%	5.8%	5.8%	100.0%
TOTAL EXPENSES	\$4,460,700	\$1,377,450	\$2,266,680	\$408,285	\$408,285	\$4,460,700
Proposed Allocation %		30.88%	50.81%	9.15%	9.15%	100.0%

1 - Average 5-year costs

The following rate design tables provide two sewer rate design options.

- **OPTION A:** The customer service (fixed charge) revenue requirement is allocated based on the number of accounts.
- **OPTION B:** The customer service (fixed charge) revenue requirement is allocated based on the number of billing units.

Table 22: Number of Sewer Accounts and Billing Units

Customer Class	No. of Accounts [1]	% of Total	No. of Units [1]	% of Total
Residential Customers				
Single Family Residential	2,091	76.8%	2,150	54.0%
Multi-Family Residential	208	7.6%	994	25.0%
Mobile Home Parks	<u>6</u>	<u>0.2%</u>	<u>200</u>	<u>5.0%</u>
Subtotal Residential	2,305	84.6%	3,344	84.0%
Non-Residential Customers				
Low Strength	31	1.1%	41	1.0%
Medium Strength	312	11.5%	494	12.4%
Breweries	4	0.1%	4	0.1%
High Strength	<u>72</u>	<u>2.6%</u>	<u>100</u>	<u>2.5%</u>
Subtotal Non-Residential	419	15.4%	639	16.0%
Total	2,724	100.0%	3,983	100.0%

1 - The number of accounts and units is taken from the City's billing data from June 2025.

Table 23: Estimated Sewer Flow and Loadings

Customer Class	Flow (HCF) [1]	Wastewater Strength		Wastewater Loadings		
		BOD (mg/L)	TSS (mg/L)	Flow (gal/yr)	BOD (lbs/yr)	TSS (lbs/yr)
Residential Customers						
Single Family Residential	92,681	200	200	69,325,388	115,635	115,635
Multi-Family Residential	34,219	200	200	25,595,812	42,694	42,694
Mobile Home Parks	5,842	200	200	4,369,816	7,289	7,289
Non-Residential Customers						
Low Strength	8,574	110	100	6,413,352	5,884	5,349
Medium Strength	54,926	200	200	41,084,648	68,529	68,529
Breweries	7,092	700	580	5,304,816	30,970	25,660
High Strength	17,065	910	740	12,764,620	96,876	78,778
Total	220,399			164,858,452	367,876	343,934

1 - Total estimated flow is taken from the City's billing data for FY 2024/25.

Table 24: Option A Unit Cost Calculation

Cost Allocation	Total	Cust. Serv.	Flow	BOD	TSS
Cost Allocation %	100.0%	30.88%	50.81%	9.15%	9.15%
FY2026/27 Revenue Requirement [1]	\$3,748,400	\$1,157,500	\$1,904,600	\$343,000	\$343,000
Billing Units		2,724	220,399	367,876	343,934
		# of accounts	HCF/year	lbs/year	lbs/year
Rate		\$35.41	\$8.64	\$0.93	\$1.00
		\$/account	\$/HCF	\$/lb	\$/lb

1 - From Cash Flow; Sewer Service Charges revenue requirement for FY2026/27

Table 25: Option A Customer Service Charge Allocation

	Single Family Residential	Multi-Family Residential	Mobile Home Parks	Non-Residential
# of Accounts	2,091	208	6	419
Allocated Annual Customer Service Cost	\$888,508	\$88,383	\$2,550	\$178,041
# of Dwelling Units	2,150	994	200	639
Cust. Serv. \$/Dwelling Unit	\$34.44	\$7.41	\$1.06	\$23.22

Table 26: Option A Sewer Rate Calculation

Customer Class	FIXED CHARGE	VARIABLE CHARGES (FLOW RATES)			
	Customer Service (\$/unit)	Flow (\$/HCF)	BOD (\$/HCF)	TSS (\$/HCF)	Total Flow Rate (\$/HCF)
Residential Customers					
Single Family Residential	\$34.44	\$8.64	\$1.16	\$1.25	\$11.05
Multi-Family Residential	\$7.41	\$8.64	\$1.16	\$1.25	\$11.05
Mobile Home Parks	\$1.06	\$8.64	\$1.16	\$1.25	\$11.05
Non-Residential Customers					
Low Strength	\$23.22	\$8.64	\$0.64	\$0.62	\$9.90
Medium Strength	\$23.22	\$8.64	\$1.16	\$1.25	\$11.05
Breweries	\$23.22	\$8.64	\$4.06	\$3.62	\$16.32
High Strength	\$23.22	\$8.64	\$5.28	\$4.62	\$18.54

Table 27: Option A Proposed Monthly Sewer Rates

Fiscal Year	Current Rates	PROPOSED				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Effective Date	July 1, 2019	July 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030
Fixed Charges:						
Residential (per unit)						
Single Family Residential	\$28.89	\$34.44	\$38.57	\$43.20	\$48.38	\$54.19
Multi-Family Residential	\$28.89	\$7.41	\$8.30	\$9.30	\$10.42	\$11.67
Mobile Home Parks	\$28.89	\$1.06	\$1.19	\$1.33	\$1.49	\$1.67
Commercial (per unit)						
Low Strength	\$28.89	\$23.22	\$26.01	\$29.13	\$32.63	\$36.55
Medium Strength	\$28.89	\$23.22	\$26.01	\$29.13	\$32.63	\$36.55
Breweries	\$28.89	\$23.22	\$26.01	\$29.13	\$32.63	\$36.55
High Strength	\$28.89	\$23.22	\$26.01	\$29.13	\$32.63	\$36.55
Variable Charges:						
Residential (per HCF)						
Single Family Residential	\$7.31	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Multi-Family Residential	\$3.28	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Mobile Home Parks	\$0.23	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Commercial (per HCF)						
Low Strength	\$9.90	\$9.90	\$11.09	\$12.42	\$13.91	\$15.58
Medium Strength	\$10.19	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Brewery Rate	\$20.30	\$16.32	\$18.28	\$20.47	\$22.93	\$25.68
High Strength	\$25.38	\$18.54	\$20.76	\$23.25	\$26.04	\$29.16

Table 28: Option A Sample Residential Monthly Bill Impacts

Customer Class	Typical Monthly Flow (HCF)	Current Bill	PROPOSED				
			FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Single Family Residential	4	\$58.13	\$78.64	\$88.09	\$98.68	\$110.50	\$123.75
			35.3%	12.0%	12.0%	12.0%	12.0%
Multi-Family Residential	3	\$38.73	\$40.56	\$45.44	\$50.91	\$57.01	\$63.84
			4.7%	12.0%	12.0%	12.0%	12.0%
Mobile Home Parks	2	\$29.35	\$23.16	\$25.95	\$29.07	\$32.55	\$36.45
			-21.1%	12.0%	12.0%	12.0%	12.0%

Table 29: Option B Unit Cost Calculation

Cost Allocation	Total	Cust. Serv.	Flow	BOD	TSS
Cost Allocation %	100.0%	30.88%	50.81%	9.15%	9.15%
FY2026/27 Revenue Requirement [1]	\$3,748,400	\$1,157,500	\$1,904,600	\$343,000	\$343,000
Billing Units		3,983	220,399	367,876	343,934
		# of units	HCF/year	lbs/year	lbs/year
Rate		\$24.22	\$8.64	\$0.93	\$1.00
		\$/unit	\$/HCF	\$/lb	\$/lb

1 - From Cash Flow; Sewer Service Charges revenue requirement for FY2026/27

Table 30: Option B Sewer Rate Calculation

Customer Class	FIXED CHARGE	VARIABLE CHARGES (FLOW RATES)			
	Customer Service (\$/unit)	Flow (\$/HCF)	BOD (\$/HCF)	TSS (\$/HCF)	Total Flow Rate (\$/HCF)
Residential Customers					
Single Family Residential	\$24.22	\$8.64	\$1.16	\$1.25	\$11.05
Multi-Family Residential	\$24.22	\$8.64	\$1.16	\$1.25	\$11.05
Mobile Home Parks	\$24.22	\$8.64	\$1.16	\$1.25	\$11.05
Non-Residential Customers					
Low Strength	\$24.22	\$8.64	\$0.64	\$0.62	\$9.90
Medium Strength	\$24.22	\$8.64	\$1.16	\$1.25	\$11.05
Breweries	\$24.22	\$8.64	\$4.06	\$3.62	\$16.32
High Strength	\$24.22	\$8.64	\$5.28	\$4.62	\$18.54

Table 31: Option B Proposed Monthly Sewer Rates

Fiscal Year	Current Rates	PROPOSED				
		FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Effective Date	July 1, 2019	July 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030
Fixed Charges:						
Residential (per unit)						
Single Family Residential	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
Multi-Family Residential	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
Mobile Home Parks	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
Commercial (per unit)						
Low Strength	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
Medium Strength	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
Brewery	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
High Strength	\$28.89	\$24.22	\$27.13	\$30.39	\$34.04	\$38.12
Variable Charges:						
Residential (per HCF)						
Single Family Residential	\$7.31	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Multi-Family Residential	\$3.28	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Mobile Home Parks	\$0.23	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Commercial (per HCF)						
Low Strength	\$9.90	\$9.90	\$11.09	\$12.42	\$13.91	\$15.58
Medium Strength	\$10.19	\$11.05	\$12.38	\$13.87	\$15.53	\$17.39
Brewery Rate	\$20.30	\$16.32	\$18.28	\$20.47	\$22.93	\$25.68
High Strength	\$25.38	\$18.54	\$20.76	\$23.25	\$26.04	\$29.16

Table 32: Option B Sample Residential Monthly Bill Impacts

Customer Class	Typical Monthly Flow (HCF)	Current Bill	PROPOSED				
			FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Single Family Residential	4	\$58.13	\$68.42	\$76.65	\$85.87	\$96.16	\$107.68
			17.7%	12.0%	12.0%	12.0%	12.0%
Multi-Family Residential	3	\$38.73	\$57.37	\$64.27	\$72.00	\$80.63	\$90.29
			48.1%	12.0%	12.0%	12.0%	12.0%
Mobile Home Parks	2	\$29.35	\$46.32	\$51.89	\$58.13	\$65.10	\$72.90
			57.8%	12.0%	12.0%	12.0%	12.0%

