



**Dublin San Ramon  
Services District**

*Water, wastewater, recycled water*

## Draft Report



**Dublin San Ramon Service District**  
Wastewater Cost of Service Study  
February 12, 2026



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Mr. Kenneth Spray  
Finance Director  
Dublin San Ramon Services District  
7051 Dublin Blvd.  
Dublin, California 94568

Subject: Comprehensive Regional and Local Wastewater Cost of Service Study

Dear Mr. Spray:

HDR Engineering, Inc. (HDR) is pleased to present the draft report on the comprehensive regional and local wastewater cost of service study conducted for the Dublin San Ramon Services District (District). The key objective of this study was to develop regional wastewater and local wastewater rates that generate sufficient revenue to fund the regional and local systems operating and capital needs as well as meet the legal requirements of Proposition 218.

The regional system is comprised of primarily treatment and disposal that serves both the District's customers and the City of Pleasanton customers.

The local system is comprised of the District's local collection system serving customers in the District's local service area and does not include the City of Pleasanton. This report outlines the approach, methodology, findings, conclusions, and recommendations of the comprehensive rate study process.

The conclusions and recommendations contained within this report provide financial plans that meet the operating and capital needs of the two systems. Furthermore, this report provides the basis for developing and implementing regional and local wastewater rates that are cost-based and proportional for both regional and local customers.

We appreciate the assistance provided by the District management team and District staff in the development of this study.

Sincerely yours,  
HDR Engineering, Inc.

A handwritten signature in black ink that reads "Kevin Lorentzen". The signature is written in a cursive, flowing style.

Kevin Lorentzen  
Project Manager

February 12, 2026



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## Introduction

HDR Engineering, Inc. (HDR) was retained by Dublin San Ramon Services District (District) to perform a comprehensive regional and local wastewater cost of service study. The purpose of this study is to determine the adequacy of the existing regional and local wastewater rates and propose recommended changes to rates that are proportionate and address any revenue shortfalls.

The District provides regional (treatment and disposal) and local (collection) wastewater services. Specifically, the regional wastewater system serves Dublin, southern San Ramon, and Pleasanton (by contract), while the local wastewater system serves the District's local service area. To manage these two separate wastewater enterprises, the District maintains four standalone funds for each system, ensuring proper allocation of operating and capital resources. For operations, each enterprise maintains two operating funds: an enterprise fund, which collects rate and miscellaneous revenues and pays operating expenses, and a rate stabilization fund. For capital purposes, each enterprise has a replacement fund and an expansion fund. Replacement funds are supported in part by developer-paid capacity reserve fees (through a "buy-in" component) and transfers from enterprise funds, and they finance replacement capital projects as well as capital asset purchases. Expansion funds also receive developer-paid capacity reserve fees to fund facilities needed for new development.

In 2023, a revised regional rate structure was developed, which merged rates for the commercial, industrial, and institutional customer classes into a unified rate structure that includes several bands of rates based on the average strength of wastewater. This unified rate structure has been maintained. The local wastewater rate structure developed in 2023 has also been maintained. This report describes the methodology, findings, and conclusions of the regional and local wastewater cost of service study process and presents recommended regional and local wastewater rate adjustments.

## Goals and Objectives

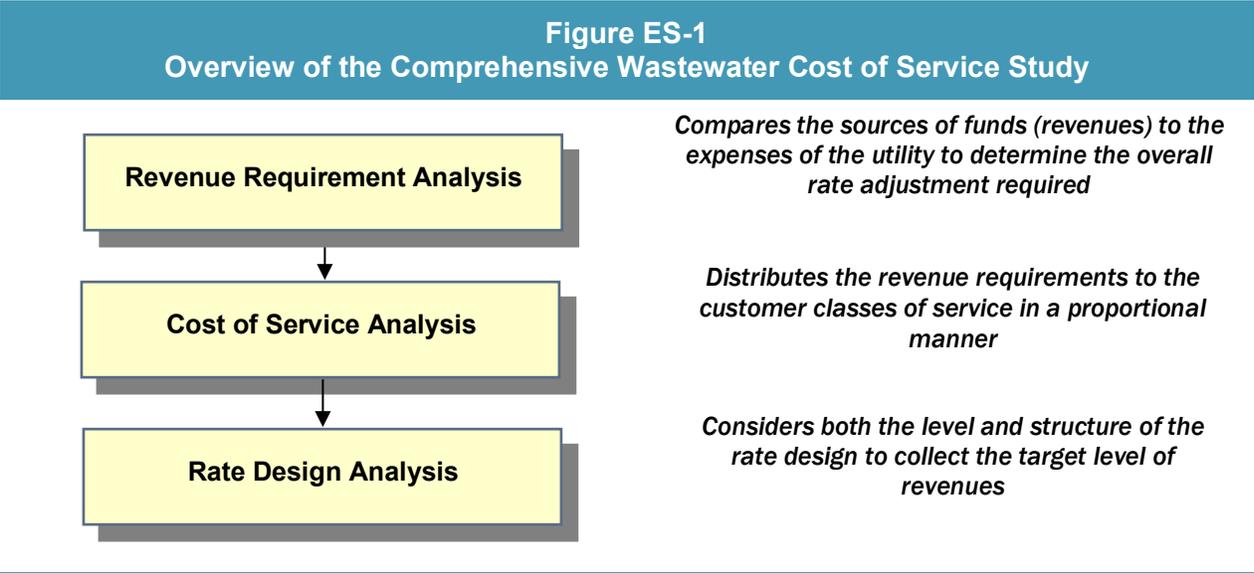
In developing the local and regional wastewater cost of service study, the District has maintained several key principals and objectives, which served to provide a framework for any policy decisions which resulted from the study. These include:

- Develop the study in a manner that is consistent with the principles and methodologies established by the Water Environment Federation (WEF), Manual of Practice No. 27, Financing and Charges for Wastewater Systems.

- Review and utilize best industry practices in establishing the District’s regional and local rates, using known system and customer characteristics.
- Design rates that generate adequate revenue to maintain current service levels, and account for projected increases in operating expenses.
- Include reasonable projections of transfers to the capital replacement fund, based on the District’s ten-year capital plan and asset management models, to address capital replacement needs.
- Ensure wastewater rates generate sufficient revenues to meet the District's debt requirements necessary to fund the wastewater system capital plan.
- Establish cost-based and proportional rates for fiscal year (FY) 2027 through FY 2031 which meet the legal requirements of Proposition 218 (Article 13D of the California Constitution).

### Study Overview

A comprehensive cost of service study consists of three interrelated analyses to address the adequacy and proportionality of a utility’s rates. These three analyses evaluate revenue requirements, cost of service, and rate design.



The above comprehensive rate study framework was used to review both the regional and local wastewater systems.

### Key Regional Wastewater Study Results

In conducting the comprehensive review of the District’s regional wastewater rates, the regional wastewater system was evaluated on a “stand alone” basis to determine the level of rates necessary to sufficiently fund both operating expenses and capital infrastructure needs. These

findings must be balanced against the rate impacts to customers.

Based on the technical analysis, the following findings, conclusions, and recommendations were noted for the regional wastewater rate study.

- Rate revenues were calculated and projected using recent customer account and billing data provided by the District. Each customer class was analyzed separately, as were District and City of Pleasanton customers.
- A ten-year revenue requirement analysis was developed for the regional system for FY 2026 through FY 2035.
- Distribution factors for the cost of service analysis were based on known system and customer characteristics provided by the District. Further discussion of these assumptions and the resulting allocation factors can be found in the cost of service section later in this report.
- Cost of service adjustments are proposed to be made between the customer classes of service to address cost of service differences.
- Based on the results of the revenue requirement and cost of service study, proposed rate adjustments were developed for FY 2027 through FY 2031. The adjustments are proposed to become effective July 1, 2026, and will maintain the District's regional rates at proportional, cost-based levels.

A more detailed summary of the comprehensive regional cost of service study is provided later in the report.

## Summary of the Regional Wastewater Revenue Requirement Analysis

The District provides regional wastewater treatment directly to residents and businesses in the City of Dublin, the southern portion of the City of San Ramon, and, by contract, to the City of Pleasanton. The regional wastewater revenue requirement analysis sums the regional wastewater system's operating and maintenance expenses and transfers to the capital replacement fund for capital replacement needs, comparing these to the total revenues of the system to determine the overall rate adjustment required. District staff updated the revenue requirement based on current budget and customer characteristics. HDR reviewed the revenue requirement as part of the study.

For this study, a revenue requirement analysis was developed for the 10-year period of FY 2026 through FY 2035. It has been the District's policy to periodically conduct cost of service studies to determine revenue requirements and to plan for rate adjustments over several years.

For the revenue requirement analysis, a "cash basis" approach was utilized to accumulate the District's costs. This methodology conforms to industry standards and is reflective of the methodology used by the District in past studies. The primary financial inputs in the development

of the revenue requirement were the District's FY 2026 and FY 2027 Operating Budget documents, FY 2026 and FY 2027 Capital Improvement Program (CIP) Budget and FY 2026- FY 2035 CIP Plan. Table ES-1 presents a summary of the regional wastewater revenue requirement analysis as updated by District staff.

It is important to note the annual deficiencies shown in Table ES-1 are cumulative and based on current rates without change. Any adjustments made in the initial years will reduce the projected deficiency in the later years. Over the projected ten-year rate setting period rate revenue needs to be adjusted by approximately 42% or increased by approximately \$12 million in order to fund the District's regional wastewater system's operating costs, as well as maintenance and capital replacement needs. Once the initial rate revenue adjustments in FY 2027 through FY 2031 are implemented (8%, 6%, 6%, 5%, and 4%, respectively), future rate adjustments are largely a function of inflationary assumptions in operating and maintenance expenses. It should also be noted that while Table ES-1 does not currently include any annual debt service payments, the District is currently obligated to pay Livermore Amador Valley Water Management Agency (LAVWMA) for LAVWMA incurred debt and this cost is shown as an "other expense." The analysis also projects new debt issuance beginning in 2031 to fund replacement of the wastewater treatment plant's cogeneration system which uses biogas to generate electricity for use at the plant. This new debt's annual principal and interest, or debt service, will eventually be reimbursed to the enterprise fund from the replacement fund.

The analysis focused on the proposed rate revenue adjustments for FY 2027 through 2031. Each customer class was adjusted according to its proportional impact on the overall regional wastewater system. A further discussion can be found in the cost of service portion of the report.

**Table ES-1  
Regional System Revenue Requirement (\$000)**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Sources of Funds</b>										
Rate Revenue	\$26,751	\$27,219	\$27,378	\$27,538	\$27,700	\$27,863	\$28,027	\$28,193	\$28,359	\$28,527
Miscellaneous Revenue	<u>1,726</u>	<u>1,775</u>	<u>1,942</u>	<u>2,021</u>	<u>2,071</u>	<u>2,163</u>	<u>2,262</u>	<u>2,381</u>	<u>2,536</u>	<u>2,700</u>
Total Source of Funds	\$28,477	\$28,994	\$29,320	\$29,559	\$29,771	\$30,026	\$30,289	\$30,573	\$30,895	\$31,227
<b>Applications of Funds</b>										
O&M Expenses										
Personnel Services	\$12,032	\$12,915	\$13,415	\$13,977	\$14,698	\$15,588	\$16,081	\$16,771	\$17,463	\$17,888
Material & Services	5,453	5,544	5,831	6,137	6,462	6,717	6,982	7,259	7,547	7,848
Contract Services	2,163	2,075	2,137	2,201	2,268	2,336	2,406	2,478	2,552	2,629
Other Expenses	9,553	9,769	10,026	10,290	10,562	10,842	11,131	10,213	10,519	10,835
Debt Service	0	0	0	0	0	1,008	2,017	2,017	2,017	2,017
Transfer In [1]	0	0	0	0	0	(1,008)	(2,017)	(2,017)	(2,017)	(2,017)
Transfer Out [2]	458	439	452	466	480	494	509	524	540	556
Transfer to Replacement	<u>0</u>	<u>1,000</u>	<u>2,775</u>	<u>2,858</u>	<u>2,944</u>	<u>3,032</u>	<u>3,123</u>	<u>3,217</u>	<u>3,313</u>	<u>3,413</u>
Total Application of Funds	\$29,660	\$31,741	\$34,637	\$35,929	\$37,413	\$39,009	\$40,232	\$40,462	\$41,936	\$43,168
Balance/(Deficiency) of Funds	(\$1,182)	(\$2,747)	(\$5,317)	(\$6,370)	(\$7,642)	(\$8,983)	(\$9,943)	(\$9,889)	(\$11,040)	(\$11,941)
Balance as % of Rev from Rates	4.42%	10.09%	19.42%	23.13%	27.59%	32.24%	35.48%	35.08%	38.93%	41.86%
<b>Proposed Revenue</b>	<b>0.00%</b>	<b>8.00%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>5.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

[1] Transfer in from the replacement fund to reimburse the enterprise fund for debt service

[2] Transfer out to the Water Enterprise per Fifth Supplement Agreement with the City of Pleasanton

## Summary of the Regional Wastewater Cost of Service Analysis

A cost of service analysis determines the proportional distribution of the regional wastewater revenue requirement to the various customer classes. The cost of service considers the individual customer classes of service wastewater flows and strength levels to proportionally distribute the regional wastewater operating and capital costs. A summary of the regional wastewater cost of service analysis is shown in Table ES-2. The main change in Table ES-2 is moving San Francisco Public Utility Commission (SFPUC) from the septic hauler class into a class of their own to reflect their lower strength levels.

<b>Table ES-2 Regional Wastewater Cost of Service Results (\$000)</b>				
	<b>Present Rate Revenue</b>	<b>Distributed Costs</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Residential</b>				
Single Family/ Townhome	\$14,583	\$15,532	(\$948)	<b>6.50%</b>
Multifamily/ Condominium	4,928	5,400	(471)	<b>9.56%</b>
<b>Non-Residential</b>	\$6,157	\$7,001	(\$844)	<b>13.71%</b>
<b>Special Users</b>				
DERWA Internal Backwash	\$1,542	\$1,463	\$79	<b>-5.14%</b>
SFPUC	8	1	7	<b>-86.85%</b>
Septic Haulers	0	0	0	<b>0.00%</b>
<b>Total System</b>	<b>\$27,219</b>	<b>\$29,397</b>	<b>(\$2,178)</b>	<b>8.00%</b>

The cost of service analysis results indicate that cost of service differences exists between the customer classes. Based on the results of the cost of service analysis it is proposed that cost of service adjustments be made to establish the FY 2027 rates. The proposed rates reflect the proportional distribution of regional wastewater system costs.

## Summary of the Regional Rate Design

The final step of the District's wastewater regional cost of service study is the design of rates to collect the desired levels of revenue, based on the results of the revenue requirement and cost of service analyses. In reviewing the District's rates, consideration is given both to the level of the rates and the structure of the rates. The proposed rates within this report reflect the findings, conclusions and recommendations of the District's revenue requirement and cost of service analysis.

Table ES-3 provides the proposed bi-monthly regional rates for residential customers. The residential regional rate structure is currently a fixed charge, billed bi-monthly for condominium

and multifamily customer classes, and included on the property tax roll for single family (with or without second dwelling units), duplex, and townhouse customer types.

Table ES-3 Regional System Residential Wastewater Rates						
Customer Class	Current Rates	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Single Family/ Townhome	\$61.58	\$65.58	\$69.52	\$73.69	\$77.37	\$80.47
Multifamily/Condo	\$46.69	\$51.16	\$54.22	\$57.47	\$60.35	\$62.76
Duplex	\$123.16	\$131.17	\$139.04	\$147.38	\$154.75	\$160.94
Single Family with 2nd Dwelling Unit	\$108.27	\$116.74	\$123.75	\$131.17	\$137.73	\$143.23

The rates for non-residential customers, which include commercial, industrial, and institutional customers, consist of bands representing different wastewater strengths charged on a volumetric basis. Each individual customer is categorized into a specific strength rate band based on the business type and known or estimated strength of wastewater. Table ES-4 shows the current rates and the proposed rates.

**Table ES-4  
Regional System Non-Residential Wastewater Rates**

<b>Customer Class \$ / CCF</b>	<b>Current Rates</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>
<b>Non-Residential</b>						
Less than or equal to 300 mg/L	\$3.48	\$3.80	\$4.14	\$4.51	\$4.74	\$4.93
Between 300 and 450 mg/L	\$4.45	\$4.85	\$5.29	\$5.77	\$6.06	\$6.30
Between 450 and 600 mg/L	\$5.41	\$5.92	\$6.49	\$7.11	\$7.46	\$7.76
Between 600 and 750 mg/L	\$6.38	\$6.98	\$7.64	\$8.37	\$8.78	\$9.14
Between 750 and 900 mg/L	\$7.34	\$8.01	\$8.75	\$9.55	\$10.03	\$10.43
Between 900 and 1,050 mg/L	\$8.30	\$9.06	\$9.90	\$10.81	\$11.35	\$11.81
Greater than 1,050 mg/L	To Be Determined by the District on Calculation Basis					
<b>DERWA</b>						
Demand (\$/MG)	\$4,112.92	\$4,227.80	\$4,345.8	\$4,467.2	\$4,690.6	\$4,878.26
BOD (\$/lb.)	\$0.38	\$0.39	\$0.40	\$0.41	\$0.43	\$0.45
TSS (\$/lb.)	\$0.76	\$0.76	\$0.77	\$0.77	\$0.81	\$0.84
Septic Haulers (\$/gallon)	\$0.0379	\$0.0349	\$0.0370	\$0.0392	\$0.0412	\$0.0428
SFPUC (\$/gallon)	\$0.0379	\$0.0050	\$0.0053	\$0.0056	\$0.0059	\$0.0061

The commercial cost of service results indicate a need for an overall adjustment of 13.7% in FY 2027, which is 5.71% greater than the required overall system rate adjustment. DERWA cost of service results indicate a required downward adjustment of 5.14%, which is 13.14% below the overall system rate adjustment. To reduce the impact of these adjustments, it is proposed that these adjustments be phased in over a three-year period. Commercial regional wastewater rates are proposed to increase 9.2% annually over three years, then adjust with the system average thereafter. The average DERWA rates are proposed to increase 2.6% annually for three years and then adjust with the system average thereafter. The net effect of phasing in the commercial and DERWA rates results in an estimated reduced revenue of \$442,000 over two years, which would be absorbed by regional enterprise reserves and application of non-rate revenues.

## Key Local Wastewater Study Results

The process used to conduct the comprehensive review of the District’s local wastewater rates, was similar to the regional wastewater system in that it was based on industry standard approaches (as discussed earlier in this report) and evaluated on a “stand alone” basis to determine the level of rates needed to adequately fund both operations and maintenance, and transfer payments for capital infrastructure. These findings must be balanced against the rate impacts to customers. Local wastewater rates apply only to District customers in Dublin and San Ramon.

Based on the technical analysis undertaken as part of this study, the following findings, conclusions, and recommendations were noted for the local wastewater system.

- Rate revenues were calculated and projected from recent customer and billing data provided by the District. Each customer class was analyzed separately.
- A ten-year revenue requirement analysis was developed for the local system for FY 2026 through FY 2035.
- Distribution factors for the cost of service analysis were based on known system and customer characteristics provided by the District. Due to the nature of the system, the analysis was less complicated than the regional system as costs are primarily incurred based on the volume of the wastewater, unlike the regional system which includes wastewater strength considerations.
- Cost of service adjustments are proposed to be made between the customer classes of service to address cost of service differences.
- Based upon the results of the revenue requirement and cost of service study, proposed rate adjustments were developed for FY 2027 through FY 2031. Adjustments are proposed to become effective July 1, 2026, and will maintain the District's local rates at proportional, cost-based levels.
- Rates for the local wastewater system are grouped in the same manner as the regional system so that the local and regional system rates can be combined and charged to the District's customers.

## Summary of the Local Wastewater Revenue Requirement Analysis

The local wastewater revenue requirement analysis sums the local wastewater system's operating and maintenance expenses and capital funding needs and compares it to the total revenues of the local system to determine the rates required to fund these needs. District staff updated the revenue requirement based on current budget and customer characteristics. HDR reviewed the revenue requirement as part of the study.

For this study, a revenue requirement analysis was developed for a projected 10-year period of FY 2026 through FY 2035. It is the District's policy to periodically conduct cost of service studies to determine revenue requirements and to plan for rate adjustments over several years.

For the revenue requirement analysis, a "cash basis" approach was utilized to accumulate the District's costs. This methodology conforms to industry standards and is reflective of the methodology used by the District in past studies. The primary financial inputs in the development of the revenue requirement were the District's FY 2026 and FY 2027 Operating Budget documents, FY 2026 and FY 2027 Capital Improvement Program (CIP) Budget and FY 26- FY 2035 CIP Plan. Table ES-5 provides a summary of the local system revenue requirement analysis as updated by District staff.

**Table ES-5  
Local System Revenue Requirement (\$000)**

	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>	<b>FY 2034</b>	<b>FY 2035</b>
<b>Sources of Funds</b>										
Rate Revenue	\$5,173	\$5,326	\$5,448	\$5,502	\$5,557	\$5,613	\$5,669	\$5,726	\$5,783	\$5,841
Miscellaneous Revenue	<u>513</u>	<u>428</u>	<u>484</u>	<u>485</u>	<u>454</u>	<u>456</u>	<u>457</u>	<u>459</u>	<u>461</u>	<u>464</u>
Total Source of Funds	\$5,687	\$5,755	\$5,932	\$5,987	\$6,011	\$6,069	\$6,126	\$6,185	\$6,244	\$6,305
<b>Applications of Funds</b>										
O&M Expenses										
Personnel Services	\$3,632	\$3,854	\$4,002	\$4,168	\$4,338	\$4,590	\$4,736	\$4,936	\$5,136	\$5,266
Material & Services	181	185	192	199	206	213	220	227	235	242
Contract Services	443	506	522	537	553	570	587	605	623	642
Other Expenses	1,259	1,308	1,347	1,388	1,430	1,472	1,517	1,562	1,609	1,657
Debt Service	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0
Transfer to Replacement	<u>0</u>	<u>0</u>	<u>350</u>							
Total Application of Funds	\$5,515	\$5,854	\$6,413	\$6,642	\$6,877	\$7,196	\$7,410	\$7,680	\$7,953	\$8,157
Balance/(Deficiency) of Funds	\$172	(\$99)	(\$481)	(\$655)	(\$866)	(\$1,127)	(\$1,284)	(\$1,495)	(\$1,709)	(\$1,852)
Balance as % of Rev from Rates	3.32%	-1.86%	-8.83%	-11.90%	-15.59%	-20.08%	-22.65%	-26.11%	-29.54%	-31.71%
<b>Proposed Revenue Adjustment</b>	<b>0.00%</b>	<b>3.00%</b>								

The revenue requirement sums the District’s direct and indirect operating expenses, collection costs, and capital replacement funding needs. The total revenue requirement is then compared to the total sources of funds, which includes the rate revenues, at present rate levels, and other miscellaneous revenues. From this comparison a balance or deficiency of funds can be determined. This balance or deficiency of funds is then compared to the rate revenues to determine the level of rate adjustment needed to meet the revenue requirement.

As can be seen, over the time period reviewed, rate adjustments will be necessary to fund the long-term operating and capital needs of the local wastewater system. In reviewing the projections, it is recommended that annual adjustments of 3% for a five-year rate setting period are implemented, followed by annual inflationary increases over the following years. A more detailed discussion of the revenue requirement is provided in Section 3 of this report.

### Summary of the Local Wastewater Cost of Service Analysis

A cost of service analysis determines the proportional distribution of the local wastewater revenue requirement to the customer classes of service, primarily based on the individual customer classes of wastewater service.

The local system cost of service analysis is not as complicated as the regional system cost of service analysis. The local system does not have a treatment component; thus, wastewater strength is not a distinguishing factor. The allocation of costs was mostly volume based while a smaller component was allocated based on the number of customers. Given the customer characteristics of each customer class, the previously developed revenue requirement for FY 2027 was proportionally distributed to the customer classes of service. A summary of the local wastewater cost of service analysis is shown in Table ES-6.

Table ES-6 Local Wastewater Cost of Service Results (\$000)				
	Present Rate Revenue	Allocated Costs	\$ Change	% Change
<b>Residential</b>				
Single Family/Townhome	\$3,340	\$3,442	(\$102)	3.05%
Multifamily/Condo	1,186	1,153	\$33	-2.78%
<b>Non-Residential</b>	\$801	\$892	(\$91)	11.36%
<b>System Total</b>	<b>\$5,326</b>	<b>\$5,486</b>	<b>(\$160)</b>	<b>3.00%</b>

The cost of service analysis results indicate that cost differences exist between the various customer classes of service. Based upon the results of the cost of service analysis it is proposed that cost of service adjustments be made to establish the FY 2027 rates. Section 4 of this report provides a more detailed summary of the development of the cost of service analysis.

## Summary of the Local Rate Design

The final step of the District’s local wastewater rate study is the design of wastewater rates to collect the desired levels of revenue, based on the results of the revenue requirement and cost of service analyses. In reviewing the District’s rates, consideration is given to the level of the rates and the structure of the rates. The proposed rates within this report reflect the findings, conclusions and recommendations of the District’s revenue requirement and cost of service analyses.

Table ES-7 provides the local wastewater rates. The residential rate structure is currently a fixed charge for both local and regional rates (as discussed previously in this study), billed bi-monthly for condominium and multifamily customer types, and included on the property tax roll for single family, duplex, and townhouse customer types. Based on the cost of service analysis, the residential customer’s rates reflect the overall costs placed on the system. Non-residential rates, or commercial, institutional, and industrial rates are charged per unit of water consumed, which will retain the same rate structure and change as needed according to the revenue requirement and cost of service. Table ES-7 shows the current and proposed rates for the local system.

Table ES-7 Local System Wastewater Rates						
Customer Class	Current Rates	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Residential</b>						
Single Family/Townhome	\$26.76	\$27.59	\$28.42	\$29.27	\$30.15	\$31.05
Multifamily/Condo	\$19.58	\$19.05	\$19.62	\$20.21	\$20.81	\$21.44
Duplex	\$53.52	\$55.18	\$56.83	\$58.54	\$60.29	\$62.10
Single Family with 2nd Dwelling Unit	\$46.34	\$46.63	\$48.03	\$49.47	\$50.96	\$52.49
Non-Residential (\$/CCF)	\$1.42	\$1.58	\$1.63	\$1.68	\$1.73	\$1.78

## Summary

The above represents the culmination of an extensive effort by the District and HDR Engineering to conduct a comprehensive review of the regional and local wastewater rates. The recommendations and proposed rates contained herein are intended to provide a prudent level of funding for the regional and local wastewater systems while providing proportional and cost-based rates for each system.

# 1 Introduction

The Dublin San Ramon Services District (District) retained HDR Engineering, Inc. (HDR) to perform a comprehensive wastewater cost of service study for its regional and local wastewater systems. A comprehensive cost of service study is used to determine the adequacy of the existing regional and local wastewater rates and provide the basis for adjustments to the rates. This report describes the methodology, findings, conclusions, and recommendations of the wastewater cost of service study.

The study determined whether existing regional and local wastewater rates are adequate to meet the utility's operating and capital requirements with miscellaneous revenue and revenues received from customers. Rates set too low may result in insufficient funds to maintain system integrity. The study provides a basis for making rate adjustments; as well as addressing the proportionality of current regional and local wastewater rates. Each system, regional and local, was reviewed and analyzed on a "stand-alone" financial basis.

## 1.1 Goals and Objectives

In developing the local and regional wastewater cost of service study, the District has maintained several key principles and objectives, which serve to provide a framework for any policy decisions which result from the study. These include

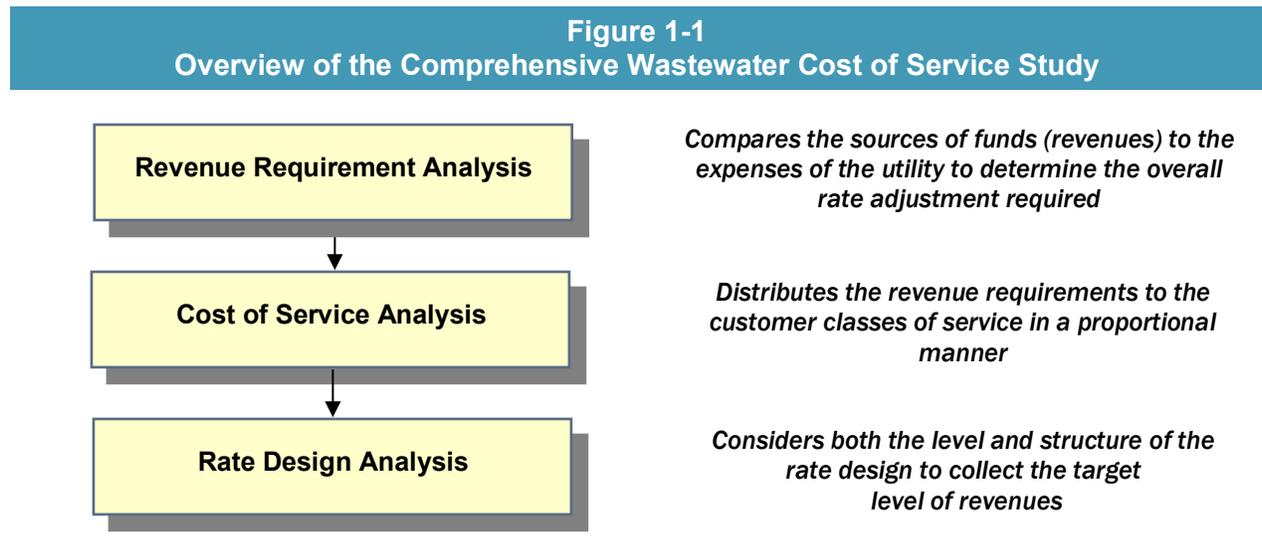
- Develop the study in a manner that is consistent with the principles and methodologies established by the Water Environment Federation (WEF), Manual of Practice No. 27, *Financing and Charges for Wastewater Systems*.
- Review and utilize best industry practices in establishing the District's regional and local rates, using known system and customer characteristics.
- Design rates that generate adequate revenue to maintain current service levels, and account for projected increases in operating expenses.
- Include reasonable projections of transfers to capital replacement funds, based on the District's ten-year capital plan and asset management models, to address capital replacement needs.
- Ensure wastewater rates generate sufficient revenues to meet the District's debt requirements necessary to fund the wastewater system capital plan.
- Establish cost-based and proportional rates for fiscal year (FY) 2027 through FY 2031 which meet the legal requirements of Proposition 218 (Article 13D of the California Constitution)

These key goals and objectives for the study provided a framework for the technical analysis that follows.

## 1.2 Overview of the Rate Study Process

User rates must be set at a level where a utility's operating and capital expenses are met with the revenues received from customers and to a lesser extent miscellaneous revenue. This is an important point, as failure to achieve this objective may lead to insufficient funds to maintain system integrity. In addition, in setting its rates the District must comply with the requirements of Proposition 218. To accomplish this, a comprehensive wastewater cost of service study is performed. Provided below in Figure 1-1 is an overview of the key analyses undertaken.

A comprehensive cost of service study consists of three interrelated analyses which include a revenue requirement, cost of service, and rate design analysis.



As a point of reference, each of these analyses was completed separately for the regional treatment system and the local collection system. The revenue requirement analysis is concerned with the overall funding sources and expenses of the utility. From this analysis, a determination can be made as to the overall level of adjustment to rates for each system. Next, a cost of service analysis is performed to proportionally distribute the revenue requirement of each system to the customer classes served (e.g., residential, commercial) for each system. Finally, given an overall level of rate adjustment and the proportional distribution of the costs between the customer classes of service, the last step of the rate study process is to design rates to collect the appropriate level of revenue while considering other rate design goals and objectives of the utility (e.g., revenue stability, understandability, ease of administration, etc.).

In developing this review of the regional and local wastewater systems, HDR utilized generally accepted cost of service and rate setting techniques.

## 1.3 Report Organization

This report is organized as follows:

- Section 2 provides background information about the utility rate setting process.
- Section 3 reviews the development of the revenue requirement analysis for each system.
- Section 4 reviews the development of the cost of service analysis for each system.
- Section 5 reviews the development of the proposed rates for each system.

A technical appendix is attached at the end of the report which provides the analysis used in the preparation of this report.

## 1.4 Summary

This report will review the comprehensive regional and local wastewater rate analysis prepared for the Dublin San Ramon Services District. This report was developed with assistance from District management and staff and has been developed utilizing generally accepted wastewater rate setting methodologies.

## 2 Overview of Wastewater Rate Setting Principles

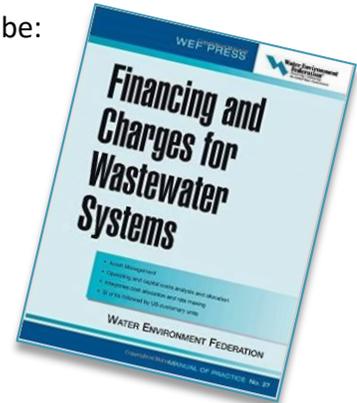
This section of the report provides background information about the wastewater rate setting process, including descriptions of generally accepted principles, methods of determining a revenue requirement and designing rates. This information is useful for gaining a better understanding of the details presented in Sections 3, 4, and 5.

### 2.1 Generally Accepted Rate Setting Principles

As a practical matter, utilities should consider setting their rates around some generally accepted or global principles and guidelines. For wastewater utilities, the source for these generally accepted or global principles is contained in the Water Environment Federation (WEF) Manual of Practice No. 27, *Financing and Charges for Wastewater Systems*.

In general, and paraphrased from the WEF manual, utility rates should be:

- Cost-based, proportional, and set at a level that meets the utility's full revenue requirement.
- Easy to understand and administer.
- Designed to conform with "generally accepted" rate setting techniques.
- Stable in their ability to provide adequate revenues for meeting the utility's financial, operating, and regulatory requirements.
- Established at a level that is stable from year-to-year from a customer's perspective.



The above global principles have been used to establish past District rates and are utilized in the current study.

### 2.2 Determining The Revenue Requirement

Most public utilities, such as the District, use the cash basis<sup>1</sup> approach for establishing their revenue requirement and setting rates. This approach conforms to most public utility budgetary requirements, and the calculation is easy to understand. A public utility totals its cash expenditures for a period of time to determine required revenues. The revenue requirement for a public utility is usually comprised of the following costs or expenses:

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<sup>1</sup> Cash basis as used in the context of rate setting is not the same as the terminology used for accounting purposes and recognition of revenues and expenses. As used for rate setting, cash basis simply refers to the specific cost components to be included with the revenue requirement analysis

- Operation and maintenance (O&M) expenses which typically include the materials, electricity, labor, supplies, etc. needed to keep the utility functioning.
- Transfers from one fund to another fund.
- Property, sales, or other tax made to state or local entities (inapplicable to DSRSD).
- Annual debt service payments (principal and interest) used to repay debt funded capital improvements. For the District, the annual debt service payments are funded through capital replacement and expansion funds.
- Capital replacement projects which are funded from a combination of transfers from the enterprise fund and capacity reserve fees.

Under the cash basis approach, the sum of the total operating expenses plus the total capital expenses equals the utility’s revenue requirement during any selected period of time (historical or projected).

Note that the two portions of the capital expense component (debt service and capital improvements financed from rates) are necessary under the cash basis approach because utilities generally cannot finance all their capital facilities with long-term debt. An exception occurs if a public utility provides service to a wholesale or contract customer. In this situation, a public utility could use the “utility basis” approach (see below) to earn a fair return on its investment.

Table 2-1 provides an overview of the cash basis and utility basis revenue requirement methodology.

Table 2-1 Cash versus Utility Basis Comparison			
Cash Basis		Utility Basis (Accrual)	
+	O&M Expense	+	O&M Expense
+	Taxes or Transfer Payments	+	Taxes or Transfer Payments
+	Capital Improvements Financed with Rate Revenues ( $\geq$ Depreciation Expense)	+	Depreciation Expense
+	Debt service (Principal + Interest)	+	Return on Rate Base
=	Total Revenue Requirement	=	Total Revenue Requirement

### 2.3 Cost of Service Analysis

After the total revenue requirement is determined, it is distributed proportionally to the users of the service. The distribution, analyzed through a cost of service study, reflects the cost relationships for producing and delivering wastewater services. The cost of service study requires three steps:

1. Costs are **functionalized** or grouped into the various cost categories related to providing service (e.g., treatment, pumping, etc.). This step is largely accomplished by the utility's accounting system.
2. The functionalized costs are then **allocated** to specific cost components. Allocation refers to the arrangement of the functionalized data into cost components. For example, a wastewater utility's costs are typically classified as volume<sup>2</sup>, biochemical oxygen demand (BOD)<sup>3</sup>, suspended solids (SS)<sup>4</sup>, and/or customer related.
3. Once the costs are allocated into components, they are **distributed** to the customer classes of service (residential, commercial, industrial). The distribution is based on each customer class's relative contribution to the specific cost component. For example, customer-related costs are distributed to each class of service based on the total number of customers in that class of service. Once costs are distributed, the necessary revenues for achieving cost-based rates can be determined.

## 2.4 Designing Wastewater Rates

Rates that meet the utility's objectives are designed based on both the revenue requirement and the cost of service analysis. This approach results in rates that are strictly cost-based and do not consider other non-cost based goals and objectives (economic development, ability to pay, revenue stability, etc.). In designing final proposed rates, factors such as ability to pay, continuity of past rate philosophy, economic development, ease of administration, and customer understanding may be taken into consideration. However, proposed rates must meet the requirements of Proposition 218 (California Constitution Article XIII D).

## 2.5 Summary

This section of the report has provided a brief introduction to the general principles, techniques, and economic theory used to set the regional and local wastewater rates. These principles and techniques will become the basis for the District's regional and local wastewater rate analysis. The next section of this report will review the development of the revenue requirements for the District's regional and local wastewater system.

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<sup>2</sup> Volume refers to the amount of wastewater discharged.

<sup>3</sup> BOD is the amount of [dissolved oxygen](#) that must be present in water [in order](#) for [microorganisms](#) to [decompose](#) the [organic](#) matter in the wastewater.

<sup>4</sup> TSS is the entire amount of organic and inorganic particles dispersed in wastewater.

## 3 Development of the Revenue Requirement

This section describes the development of the revenue requirement analysis for District’s regional and local wastewater systems. The revenue requirement analysis is the first analytical step in the wastewater rate study process. This analysis determines the adequacy of the overall wastewater rates. From this analysis, a determination can be made as to the overall costs of each system and the level of rate adjustments needed to provide prudent funding for both operating and capital needs of each system. Typically, one of the main objectives of a rate study is to develop cost-based and proportional rates while attempting to minimize the impacts on the utility’s customers.

### 3.1 Determining the Revenue Requirement

The District has two systems for its wastewater system - the regional system that includes the treatment and disposal of wastewater for the District and the City of Pleasanton, and the local system that is the collection system for the District customers located in the southern portion of the City of San Ramon and the City of Dublin. Local customers pay both the regional system rates and the local collection system rates. Each of these two systems must “stand on its own” and be properly funded. The District has separate funds for the operating and capital funds for each system. As a result, there are two revenue requirement analyses, a regional analysis, and a local analysis. Each of these analyses, as developed herein, assumes the full and proper funding needed to operate and maintain the District’s two wastewater systems on a financially sound and prudent basis. While the regional and local systems are independent from another, the methodology, approach, and timing are the same for the revenue requirement analysis.

“ . . . there are two revenue requirement analyses, a regional analysis, and a local analysis. Each of these analyses, as developed herein, assumes the full and proper funding needed to operate and maintain the District’s two wastewater systems . . . ”

Provided below is a more detailed discussion of the development of the revenue requirement analyses as developed by District staff and reviewed by HDR for the regional and local systems.

#### 3.1.1 Establishing a Time Frame

The first step in calculating the revenue requirement for the District’s regional and local wastewater utility was to establish a time frame for the revenue requirement analysis. For this study, the revenue requirement was developed for the ten-year period of FY 2026 through FY 2035. Reviewing a multi-year time period is recommended to help identify any major expenses that may be on the horizon. By anticipating future financial requirements, the District can begin planning for these changes sooner, thereby avoiding volatilities or spikes in rate adjustments. For purposes of establishing the proposed rates, the first five-year period (FY 2027 – FY 2031) is the

focus.

### 3.1.2 Method of Accumulating Costs

The second step in determining the revenue requirement was to decide on the basis of accumulating costs. Similar to previous studies completed for the District, the revenue requirement analysis utilized a cash basis approach for both the regional and local systems. Table 3-1 provides a summary of the District’s cash basis approach and cost components used to develop the District’s wastewater revenue requirements.

**Table 3-1  
Overview of the District’s Cash Basis Revenue Requirement**

+	Operation and Maintenance Expenses
	✓ Personnel Expenses
	✓ Treatment/Collection Expenses
	✓ Other Non-Personnel O&M Expenses
+	Debt Service (P + I) – Existing and Future
+	<u>Capital Improvement Funding Analysis</u>
=	Total Revenue Requirement
-	<u>Miscellaneous Revenues</u>
=	Net Revenue Requirement (Balance Required from Rates)

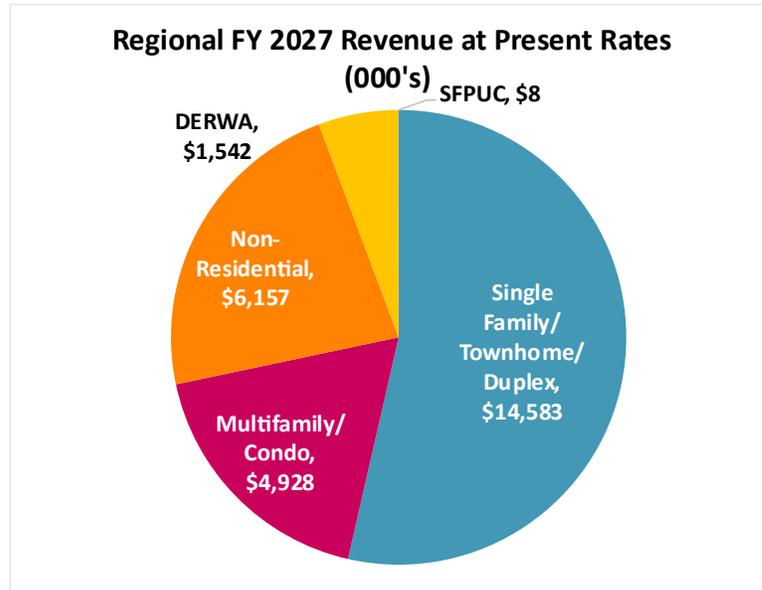
The revenue requirement developed for the District was “customized” to follow the District’s system of accounts (e.g., adopted Operating Budget) and contained the cash basis cost components. Given a time period around which to develop the revenue requirement and a method to accumulate the costs, the focus shifts to the development and projection of the revenues and expenses of the District’s regional and local wastewater systems.

## 3.2 Regional Wastewater Revenue Requirement

### 3.2.1 Projection of Regional Revenue

The next step in developing the revenue requirement for the District was to develop a projection of rate revenues. For this study District staff provided billing units for FY 2025 to which the FY 2026 rates were applied to estimate the revenue for those years. Revenue beyond FY 2026,

through FY 2035, was projected using FY 2026 rates and escalating billing units through customer growth factors developed in discussion with the District. These factors, on average, were approximately 0.8% per year for the District-wide, including both Dublin and Pleasanton. In total, District revenues range from \$26.8 million in FY 2026, \$27.2 million in FY 2027, projected to grow to \$28.5 million in FY 2035.



In addition to rate revenues, the District receives additional revenues from other sources such as interest income and miscellaneous fees. The District does not receive any portion of local property taxes. The total amount of miscellaneous revenues is projected to be approximately \$1.7 million for FY 2026, escalating to \$2.7 million in 2035. As a point of reference, nearly half of the miscellaneous revenue is from lab fees and energy offsets.

### 3.2.2 Projection of Regional O&M Expenses

Operation and maintenance (O&M) expenses are incurred by the District to treat the wastewater flows from the District’s customers. O&M expenses are expensed during the current year and are not capitalized or amortized over an extended period of years.

The adopted budgets for FY 2026 and FY 2027 were the starting point for the analysis. The projected O&M expenses beyond FY 2027 were escalated using an appropriate escalation factor for the type of cost being reviewed. The majority of escalation factors ranged from 3% to 6.5% per year, representing projected increases to energy, construction, labor, and other costs. The total projected wastewater O&M expense ranged from \$29.2 million in FY 2026, increasing to \$39.2 million in FY 2035.

### 3.2.3 Projection of Capital Replacement Funding

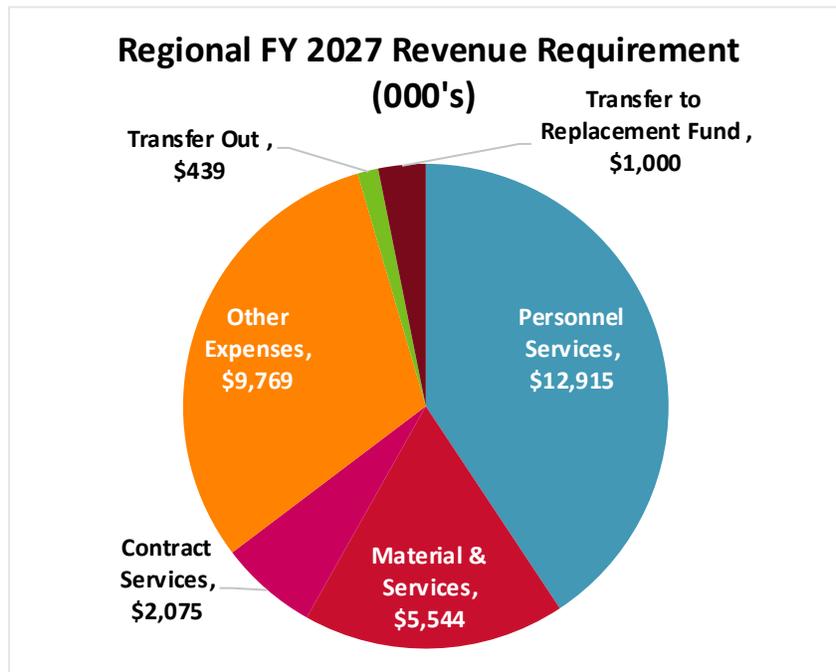
Given the projection of O&M expenses, the next area of costs to be included within the District’s revenue requirement is capital costs. In the District’s analysis, capital funding is shown as transfers to the replacement reserves that in turn fund capital projects. No transfers are needed to fund the expansion fund since the District’s expansion projects are funded entirely through regional connection fees paid by developers. Transfers to the replacement fund were budgeted at zero for 2026, then were assumed to be \$1 million in 2027 then increasing to \$3.4 million in 2035.

### 3.2.4 Projection of Debt Service

The District does not currently have outstanding debt related to the regional wastewater system. The District is obligated to fund LAVWMA debt for LAVWMA, which is included as an “other expense” under O&M expenses. The analysis projects new debt beginning in 2031 to fund replacement of the wastewater treatment plant’s cogeneration system which uses biogas to generate electricity for use at the plant. For that project two issues of \$15.5 million were assumed for 2031 and 2032, consistent with the assumptions in the District’s ten-year capital plan. Each of the two debt issues is expected to result in approximately \$1 million each per year in debt service. Since the cogeneration system is a replacement project, the replacement Fund will reimburse the Enterprise fund for the associated debt service costs.

### 3.2.5 Summary of the Regional Wastewater Revenue Requirement

Given the District’s projection of O&M expenses and capital needs, the regional revenue requirement was summarized. Presented below in Table 3-2 is the District’s projected 10-year regional revenue requirement for FY 2026 through FY 2035.



**Table 3-2  
Regional System Revenue Requirement (\$000)**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Sources of Funds</b>										
Rate Revenue		\$27,219	\$27,378	\$27,538	\$27,700	\$27,863	\$28,027	\$28,193	\$28,359	\$28,527
Miscellaneous Revenue	<u>1,726</u>	<u>1,775</u>	<u>1,942</u>	<u>2,021</u>	<u>2,071</u>	<u>2,163</u>	<u>2,262</u>	<u>2,381</u>	<u>2,536</u>	<u>2,700</u>
Total Source of Funds	\$28,477	\$28,994	\$29,320	\$29,559	\$29,771	\$30,026	\$30,289	\$30,573	\$30,895	\$31,227
<b>Applications of Funds</b>										
O&M Expenses										
Personnel Services	\$12,032	\$12,915	\$13,415	\$13,977	\$14,698	\$15,588	\$16,081	\$16,771	\$17,463	\$17,888
Material & Services	5,453	5,544	5,831	6,137	6,462	6,717	6,982	7,259	7,547	7,848
Contract Services	2,163	2,075	2,137	2,201	2,268	2,336	2,406	2,478	2,552	2,629
Other Expenses	9,553	9,769	10,026	10,290	10,562	10,842	11,131	10,213	10,519	10,835
Debt Service	0	0	0	0	0	1,008	2,017	2,017	2,017	2,017
Transfer In [1]	00	0	00	0	00	(1,008)	(2,017)	(2,017)	(2,017)	(2,017)
Transfer Out [2]	458	439	452	466	480	494	509	524	540	556
Transfer to Replacement	<u>0</u>	<u>1,000</u>	<u>2,775</u>	<u>2,858</u>	<u>2,944</u>	<u>3,032</u>	<u>3,123</u>	<u>3,217</u>	<u>3,313</u>	<u>3,413</u>
Total Application of Funds	\$29,660	\$31,741	\$34,637	\$35,929	\$37,413	\$39,009	\$40,232	\$40,462	\$41,936	\$43,168
Balance/(Deficiency) of Funds	(\$1,182)	(\$2,747)	(\$5,317)	(\$6,370)	(\$7,642)	(\$8,983)	(\$9,943)	(\$9,889)	(\$11,040)	(\$11,941)
Balance as % of Rev from	4.42%	10.09%	19.42%	23.13%	27.59%	32.24%	35.48%	35.08%	38.93%	41.86%
<b>Proposed Rate Adjustment</b>	<b>0.00%</b>	<b>8.00%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>5.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

[1] Transfer in from the replacement fund to reimburse the Enterprise Fund for replacement projects funded with Debt

[2] Transfer out to the Water Enterprise per Fifth Supplement Agreement with the City of Pleasanton

[3] Additional funding allocated for Pension and Other Post employment Benefits

In summary form, the revenue requirement has summed the District’s regional O&M expenses and capital funding needs. The total revenue requirement is then compared to the total sources of funds, which includes the rate revenues, at present rate levels, and other miscellaneous revenues. From this comparison a balance or deficiency of funds can be determined. This balance or deficiency of funds is then compared to the rate revenues to determine the level of rate adjustment needed to meet the revenue requirement.

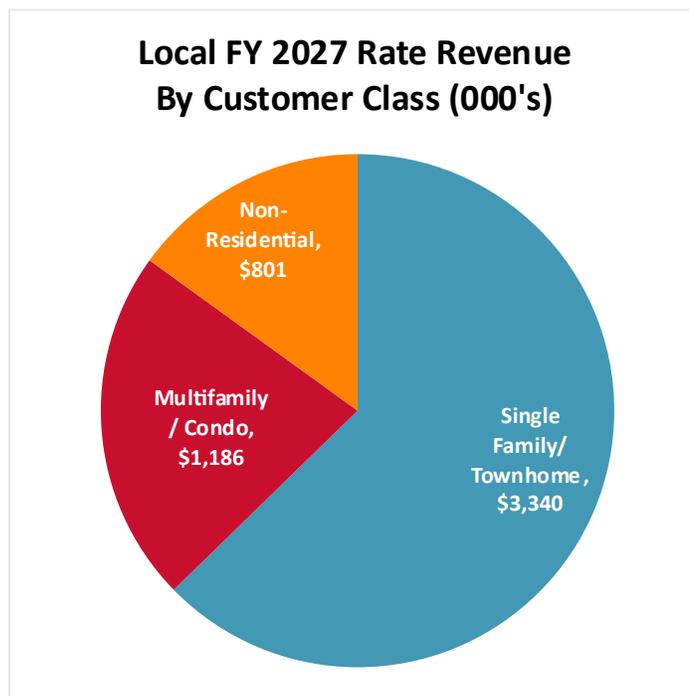
In viewing Table 3-2, it should be noted that the deficiencies shown are cumulative and compared to the current level of revenues plus customer growth received by the District. In other words, the cumulative deficiency of approximately \$11.9 million in FY 2035 is a function of the existing rates and no assumed adjustments to rates over time. Any adjustment to rates in the initial years will reduce the deficiency in the following years.

When reviewing the District’s overall revenue and needs, HDR and District staff evaluated the necessity of a rate transition plan to adequately fund the District’s requirements. To meet these financial needs, it is proposed that the District adjust regional revenues (i.e., regional rates) annually, starting in FY 2027 at 8%, FY 2028 and FY 2029 at 6%, FY 2030 at 5% and FY 2031 at 4%. Beyond 2031 it is anticipated that rates will need to be adjusted an additional 4% for FY 2032 and then revert to inflationary adjustments through FY 2035.

### 3.3 Local Wastewater System Revenue Requirement

#### 3.3.1 Projection of Local Revenue

Similar to the development of the regional revenue requirement, the next step in developing the local revenue requirement for the District was to develop a projection of local rate revenues. As a point of reference, the local revenue requirement does not include revenue from the City of Pleasanton, only District customers. For this study, District staff provided billing units for FY 2025 to which the FY 2026 rates were applied to estimate the revenue for those years. Revenue beyond FY 2026 and through FY 2035 was projected using customer growth factors provided by the District. These factors, on average, were approximately 1% for the District. In total, local revenues range from \$5.1 million in FY 2026, \$5.3 million in FY 2027, and grow to \$5.8 million in FY 2035, assuming no change in rates.

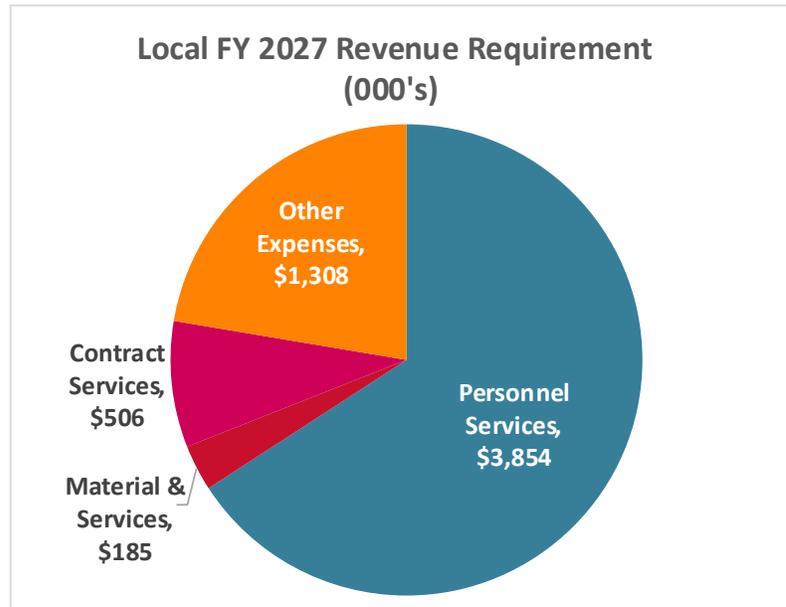


In addition to rate revenues the District receives additional revenues from other sources such as interest income and miscellaneous fees. The total amount of miscellaneous revenues is projected to be approximately \$513,000 for FY 2026, and \$464,000 in FY 2035. The majority of the miscellaneous revenue is from general inspections and plan check fees.

### 3.3.2 Projection of Local Wastewater O&M Expenses

Operation and maintenance (O&M) expenses are incurred by the District to maintain and operate the District’s local collection system, which is what connects the local customers to the regional treatment system. O&M expenses are expensed during the current year and are not capitalized or amortized over an extended period of years.

As with the regional study, District staff updated the local revenue requirement analysis for this study. Budgeted expenses



were used for FY 2026 and FY 2027. The projected O&M expenses beyond FY 2027 were escalated using an appropriate escalation factor for the type of cost being reviewed. Like the regional revenue requirement, the majority of escalation factors ranged from 3% to 8% per year, representing projected increases to energy, labor, and other costs. The total projected local wastewater O&M expense ranged from \$5.5 million in FY 2026, increasing to \$7.8 million in FY 2035.

### 3.3.3 Projection of Local Capital Replacement Funding

Given the projection of O&M expenses, the next area of costs to be included within the District’s revenue requirement is capital costs. In the District’s analysis capital funding is shown as transfers to the replacement reserves that in turn fund capital projects. For this analysis, no transfers to the replacement fund were needed in FY 2026 and FY 2027, then beginning in FY 2028 transfers to the replacement fund were estimated to be \$350,000 per year.

### 3.3.4 Projection of Local Debt Service

At the time of the analysis there is no outstanding debt in the local fund, and no new debt is assumed to be needed in the 10 year period therefore, no annual debt service payment is included within the individual components of the revenue requirement analysis (i.e., when compared to the generally accepted “cash basis” methodology).

### 3.3.5 Summary of the Local Wastewater Revenue Requirement

Given the District's projection of O&M expenses and capital needs, the local revenue requirement was summarized. Presented below in Table 3-3 is the District's projected 10 year local revenue requirement for FY 2026 through FY 2035.

**Table 3-3  
Local System Revenue Requirement (\$000s)**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Sources of Funds</b>										
Rate Revenue										
Rate Revenues	\$5,173	\$5,326	\$5,448	\$5,502	\$5,557	\$5,613	\$5,669	\$5,726	\$5,783	\$5,841
Miscellaneous Revenue	<u>513</u>	<u>428</u>	<u>484</u>	<u>485</u>	<u>454</u>	<u>456</u>	<u>457</u>	<u>459</u>	<u>461</u>	<u>464</u>
Total Source of Funds	\$5,687	\$5,755	\$5,932	\$5,987	\$6,011	\$6,069	\$6,126	\$6,185	\$6,244	\$6,305
<b>Applications of Funds</b>										
O&M Expenses										
Personnel Services	\$3,632	\$3,854	\$4,002	\$4,168	\$4,338	\$4,590	\$4,736	\$4,936	\$5,136	\$5,266
Material & Services	181	185	192	199	206	213	220	227	235	242
Contract Services	443	506	522	537	553	570	587	605	623	642
Other Expenses	1,259	1,308	1,347	1,388	1,430	1,472	1,517	1,562	1,609	1,657
Debt Service	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0
Transfer to Replacement	<u>0</u>	<u>0</u>	<u>350</u>							
Total Application of Funds	\$5,515	\$5,854	\$6,413	\$6,642	\$6,877	\$7,196	\$7,410	\$7,680	\$7,953	\$8,157
Balance/(Deficiency) of Funds	\$172	(\$99)	(\$481)	(\$655)	(\$866)	(\$1,127)	(\$1,284)	(\$1,495)	(\$1,709)	(\$1,852)
Balance as % of Rev from Rates	3.32%	-1.86%	-8.83%	-11.90%	-15.59%	-20.08%	-22.65%	-26.11%	-29.54%	-31.71%
<b>Proposed Revenue Adjustment</b>	<b>0.00%</b>	<b>3.00%</b>								

As presented, the revenue requirement has summed the District's O&M expenses and capital funding needs. The total revenue requirement is then compared to the total sources of funds, which includes the rate revenues, at present rate levels, and other miscellaneous revenues. From this comparison a balance or deficiency of funds can be determined. This balance or deficiency of funds is then compared to the rate revenues to determine the level of rate adjustment needed to meet the revenue requirement.

In viewing Table 3-3, it should be noted that the deficiencies shown are cumulative and compared to the current level of local revenues increasing through customer growth received by the District. In other words, the cumulative deficiency of approximately \$1.9 million in FY 2035 is a function of the existing rates and no projected adjustments to rates over time. Any adjustment to rates in the initial years will reduce the deficiency in the following years.

In reviewing the overall revenue, and rate needs of the District, HDR and District staff reviewed the need for a rate transition plan to sufficiently fund the needs of the local wastewater system. To meet these financial needs, it is proposed that the District adjust rates annually by 3% each for FY 2027 through FY 2031.

### **3.4 Consultant's Conclusions**

Based on the revenue requirement analysis for the regional and local systems, as developed in this study, current revenue is not sufficient to meet the systems operating needs for either the regional or local systems. Not adjusting rates in a timely manner will result in annual deficiencies and will be detrimental to the financial health of the regional and local systems. It is recommended that the rate revenue be adjusted annually through 2031 as shown in Tables 3-2 for the regional system and 3-3 for the local system to prevent degradation of the financial health of either system.

### **3.5 Summary**

This section of the report has provided a discussion of the District's regional and local wastewater revenue requirement analysis. The revenue requirement analysis for each system developed a financial plan to support the District's operating and capital needs. The next section of the report will discuss the distribution of the revenue requirement to the customer classes of service for each system.

## 4 Development of the Cost of Service

In the previous section, the revenue requirement analyses for the regional and local systems focused on the total sources and application of funds required to adequately fund the District's regional and local wastewater system. This section will discuss and review the development and recommendations of the cost of service analysis for the regional and local wastewater systems.

A cost of service analysis is concerned with the proportional distribution of the total revenue requirement between the customer classes of service (e.g., residential, commercial, industrial). The previously developed revenue requirements for the regional and local systems were utilized in the development of the cost of service analysis.

As with all public utilities, there has been increased importance on cost of service studies by various government agencies, customers, utility regulatory commissions, and other parties. This interest has been generated in part by increasing wastewater discharge requirements, increased need to replace aging infrastructure, escalating operating costs, and concerns of equity in rates among customers. Following the generally-accepted guidelines and principles of a cost of service analysis will inherently lead to wastewater rates which are proportional, cost-based, and not arbitrary.

***“Following the generally-accepted guidelines and principles of a cost of service analysis will inherently lead to wastewater rates which are proportional, cost-based, and not as arbitrary.”***

### 4.1 Objectives of a Cost of Service Study

There are two primary objectives in conducting a cost of service study:

1. Distribute the revenue requirement proportionally to the different customer classes based on the cost to provide service to that customer class.
2. Derive average unit costs for subsequent rate designs.

The regional and local wastewater cost of service analysis proportionally distributes the revenue requirements to the different customer classes of each utility. The regional wastewater system incurs costs related to volume, strength, and customer-related cost components. The local utility incurs costs primarily related to volume. Each of these types of costs may be collected in a slightly different manner to allow for the development of rates that collect costs in relatively the same manner as they are incurred.

## 4.2 Wastewater Customer Classes of Service

### 4.2.1 Regional Customer Classes of Service

Currently, the regional system has different rate designs for the single family, multifamily/condominium, single family with Accessory Dwelling Unit (ADU), non-residential by strength level, DERWA and septic haulers. The single family with ADU rate is the sum of the single family rate and multifamily rate. Residential duplex customers are and will be considered the same as single family times two.

The 2023 wastewater cost of service study merged commercial, industrial, and institutional rates into a single rate class, non-residential, with six bands representing increasing concentration of discharge constituents, which in turn have higher rates. This analysis recommends no change in this current classification structure. Table 4-1 shows the current non-residential rate categories by strength band.

**Table 4-1**  
**Regional System Proposed Non-Residential Rate Categories**  
**Rate Categories**

- Less than or equal to 300 mg/L
- Between 300 and 450 mg/L
- Between 450 and 600 mg/L
- Between 600 and 750 mg/L
- Between 750 and 900 mg/L
- Between 900 and 1,050 mg/L
- Greater than 1,050 mg/L

As is shown in Table 4-1, the bands of rates start at domestic strength (300 mg/L) and increase by 150 mg/L up to 1,050 mg/L. Each customer's strength band is determined by an average of BOD and TSS strength in mg/L. Currently there are only two customers with average strength levels greater than these categories, DERWA and septic haulers. These two customers are evaluated independently in the cost of service analysis to develop the proposed rates. One change to the rates is the separation of San Francisco Public Utility Commission from the septic hauler class due to the significantly lower concentration of BOD and TSS. If the District were to have additional or existing customers with wastewater strength greater than 1,050 mg/L, their rate will be determined on a case by case basis based on the unit costs developed in the cost of service analysis.

### 4.2.2 Local Wastewater Customer Classes of Service

Local rate classes should be established in the same manner as the regional system to equal the total wastewater bill that is charged to the wastewater customers in the District's service area. The residential customer classes are currently the same as the regional and no changes are

recommended.

Non-residential customers are not proposed to change. Currently there is only one local rate for non-residential customers. There are no rate bands based on different wastewater strength as the local system costs are not driven by wastewater strength, only volume and to a lesser degree, the number of customers. The classes of service for the local cost of service analysis are:

- Residential
  - Single Family/Townhome
  - Multifamily/Condominium
  - Single Family with ADU
- Non-Residential (Commercial/Institutional/Industrial)

### 4.3 General Cost of Service Procedures

In order to determine the cost to serve each customer class on the District’s regional and local wastewater systems, a cost of service analysis is conducted for each system. The cost of service study utilizes a three-step approach to review costs. These were previously discussed in our general overview in Section 2 and take the form of functionalization, classification, and allocation.

#### 4.3.1 Functionalization of Costs

The first analytical step in the cost of service process is called functionalization. Functionalization is the arrangement of expenses and asset (plant) data by major operating functions within the utility (e.g., treatment, pumping, collection). Within this study, the functionalization of the cost data was accomplished through the District’s detailed budget information.

#### 4.3.2 Allocation of Costs

The second analytical task performed in a wastewater cost of service analysis is the allocation of the costs. Allocation determines why the expenses were incurred or what type of need is being met.

#### Terminology of a Sewer Cost of Service Analysis

**Functionalization** – The arrangement of the cost data by functional category (e.g., treatment, pumping, etc.).

**Allocation** – The assignment of functionalized costs to cost components (e.g., volume, strength, and customer-related).

**Distribution** – Distribution the allocated costs to each class of service based upon each class’s proportional contribution to that specific cost component.

**Volume Costs** – Costs that are allocated as volume related are associated with the total flow of wastewater.

**Strength Costs** – Costs allocated as strength related refer to the wastewater treatment function. Typically, strength-related costs are further defined as biochemical oxygen demand (BOD) and total suspended solids (TSS). Different types of customers may have high wastewater strength characteristics and high strength wastewater costs more to treat. Treatment facilities are often designed and sized around meeting these costs

**Customer Costs** – Costs allocated as customer related vary with the number of customers on the system, e.g., billing costs.

**Direct Assignment** – Costs that can be clearly identified as belonging to a specific customer or customer group.

**Customer Classes of Service** – The grouping of customers into similar groups based upon usage characteristics and/or facility requirements.

The regional system allocation of cost was accomplished through an analysis of treatment plant assets. The functional purpose of wastewater treatment is generally based on wastewater volume and removal of constituents such as BOD and TSS. The District’s treatment plant assets were individually reviewed, and an assessment was made as to what function the asset serves in the overall treatment process, volume, BOD and or TSS. As an example, typically piping and pumps in treatment plants are 100% related to volume while other assets like clarifiers are in place and sized for multiple functional purposes such as 50% volume, 12% BOD and 38% TSS. This analysis ultimately provides the overall plant functional purpose as a percentage that can be applied to system costs. The percentages developed using this plant analysis were 60.4% volume, 11.8% BOD and 27.9% TSS. All regional system costs were allocated based on this allocation percentage. The result of the plant allocation process is provided in Table 4-2.

Table 4-2 Regional Treatment Plant Allocation Summary			
	Volume	BOD	TSS
Headworks	50.00%	0.00%	50.00%
Primary Treatment	58.80%	17.76%	23.44%
Secondary Treatment	53.91%	26.31%	19.78%
Final Effluent	100.00%	0.00%	0.00%
Wet Weather Holding Basin	100.00%	0.00%	0.00%
Solids Processing	50.00%	0.80%	49.20%
Cogeneration	66.67%	16.67%	16.67%
Odor Control	50.00%	25.00%	25.00%
Utilities and Switches	33.30%	33.30%	33.30%
<b>Total Plant In Service</b>	<b>60.62%</b>	<b>11.63%</b>	<b>27.75%</b>

The District’s regional and local revenue requirements were reviewed and allocated using the following costs:

- **Volume-Related Costs:** Volume costs are those costs which tend to vary with the total quantity of wastewater contributed by a customer. Volume costs are the total flows contributed by a customer, typically over an annual time period. A significant portion of a regional wastewater system’s revenue requirements are typically classified as volume related to the major function of a regional wastewater system to treat the total volumes received from customers. Similarly, for local collection the vast majority of costs are allocated on volume as the function of the collection system is to convey the total flows from customers to the treatment plant.
- **Strength-Related Costs:** Strength related costs are those costs associated with the additional handling and treatment of high “strength” wastewater. Increased strength levels equate to increased treatment costs. Strength-related costs refer to the strength of the wastewater contributed by the customer. In addition, higher strength wastewater may require special or additional treatment. In allocating strength-related costs, two types of

strength parameters were considered: biochemical oxygen demand (BOD)<sup>5</sup> and total suspended solids (TSS)<sup>6</sup>. Customers who have higher than average wastewater strength such as commercial or industrial customers are distributed a greater proportion of the cost of treatment. The local wastewater system does not have costs that are incurred for wastewater strength and so strength was not used in the cost of service for the local system.

- **Customer Related Costs:** Customer costs are those costs which vary with the number of customers on the wastewater system. They do not vary with wastewater volume or strength of wastewater. These costs are also sometimes referred to as readiness to serve or availability costs. Customer costs may also sometimes be further allocated as either actual or weighted. Actual customer costs vary proportionally, from customer to customer, with the addition or deletion of a customer regardless of the size of the customer. In contrast, a weighted customer cost reflects a disproportionate cost, from customer to customer, with the addition or deletion of a customer. An example of an actual customer cost is postage for mailing bills. This cost does not vary from customer to customer, regardless of the size or consumption characteristics of the customer. An example of a weighted customer can be where the District must hand bill a customer when they are not included in the customer billing system.
- **Revenue Related Costs:** Certain costs associated with the regional and local systems may vary with the amount of revenue received.
- **Direct Assignments:** Certain costs associated with operating the system may be directly traced to a specific customer or class of service. In this case, these costs are then directly assigned to that specific class of service. This ensures that other classes of service will not be allocated any costs for those significant facilities from which they do not benefit.

### 4.3.3 Development of Distribution Factors

Once the allocation process is complete, and the customer groups have been defined, the various allocated costs were proportionally distributed to each customer group. The District's allocated costs were distributed to the various customer groups using the following allocation factors.

- **Volume Distribution Factor:** As noted earlier, volume related costs vary with the total flow of wastewater. Therefore, the volume distribution factors were based upon the projected total wastewater flows for each class of service for the projected test period (FY 2027). Estimates were needed to establish customer class volumes for residential customers since wastewater volume for residential customers does not have a one to one relationship due to water used that does not go down the drain such as outdoor irrigation. Non-residential customers generally have a higher ratio of water consumption to wastewater flow and in some cases, volumes were more directly measured and were used. Residential volumes were estimated using available local data on wastewater volumes for residential customers,

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<sup>5</sup> BOD is the amount of dissolved oxygen that must be present in water in order for microorganisms to decompose the organic matter in the wastewater.

<sup>6</sup> TSS is the entire amount of organic and inorganic particles dispersed in wastewater.

balanced against the measured volume of wastewater treated at the treatment plant less non-residential flow.

**Strength Distribution Factor:** This distribution factor is used for the Regional system, not the local system. The strength distribution factor is based on the estimated number of pounds of constituents removed from wastewater for each customer class. The measure most commonly used for constituent concentration, or wastewater strength is milligrams per liter (mg/L). Using mg/L concentration of BOD and TSS applied to the estimated volumes per customer class, pounds per customer class can be estimated and used for distributing strength costs to each customer class. Wastewater strength is not precisely known for most customer classes except for DERWA. Non-residential customers are assigned to one of the six strength rate bands that corresponds to the level of strength based on the type of establishment and charged on a volumetric basis. Residential customer wastewater strength is estimated using industry data and locally developed data when available to address some of the modifications resulting from this study. These assumptions, by customer class, were balanced against the known strength and volume of wastewater treated at the District’s wastewater treatment plant.

- **Customer Distribution Factor:** Customer costs vary with the number of customers on the system. Two basic types of customer distribution factors were identified – actual and weighted. The allocation factors for actual customers were based upon the projection of the number of customers developed within the revenue requirement. The weighted customer distribution factor is an attempt to reflect the disproportionate costs associated with serving different types of customers. This weighted customer distribution factor considers the fact that the District has several large industrial customers, the District hand bills each month compared to the residential customer bill which is included on the annual property tax statement. As a point of reference, the regional cost of service analysis did not allocate any costs on the customer distribution factor, and the local cost of service analysis allocated costs only on the actual customer distribution factor.
- **Revenue Related Distribution Factor:** The revenue related distribution factor was developed from the projected rate revenues for FY 2027 for each customer group. These same revenues were used within the revenue requirement analysis previously discussed.

Given the development of the distribution factors, the final step in the cost of service study is to distribute the allocated costs to the various customer classes of service.

## 4.4 Functionalization and Allocation of the Revenue Requirement

For the District’s study, the FY 2027 regional and local revenue requirement was functionalized, allocated, and distributed. As noted earlier, the District utilized a cash basis revenue requirement, which in this case, is comprised of operation and maintenance expenses and transfers to the capital replacement fund.

The functionalization of the District’s regional and local operating expenses was primarily accomplished through the District’s detailed budget. However, in developing the cost of service, HDR worked with District staff to determine what costs were captured in the major cost categories related to wastewater treatment functions to develop an equitable allocation of costs

for the regional system. The District’s functionalized plant assets were used as the basis for allocating expenses. In other words, the O&M expenses related to operating the infrastructure were assumed to be incurred for the same reasons the infrastructure was designed and constructed. The assumption for this is that the value of the plant asset is proportional to the cost of operating and maintaining that asset. The local system was less complicated because the assets were all determined to be volume related, which resulted in the revenue requirement allocation being mostly volume related.

A more detailed review of the allocation of the regional revenue requirement can be found in the Technical Appendix.

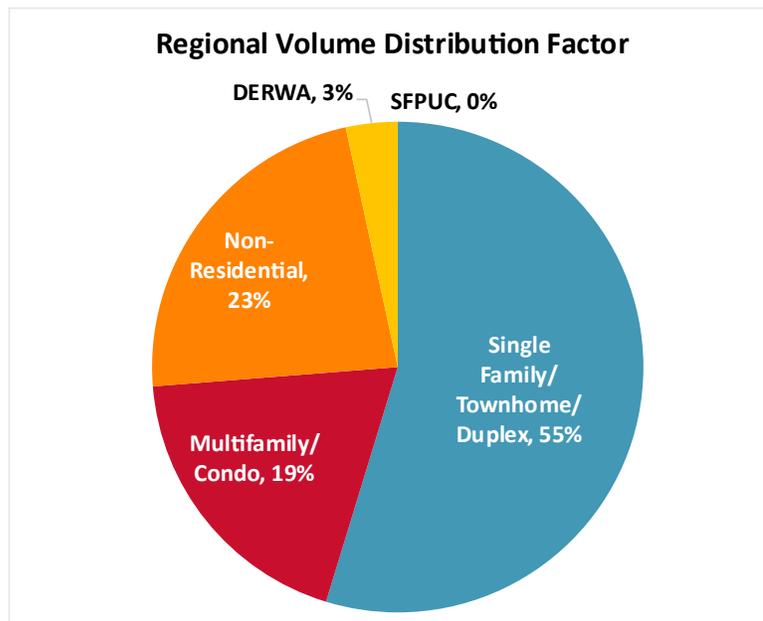
## 4.5 Distribution Factors for the Cost of Service

### 4.5.1 Regional Distribution Factors

The specific allocations used for the regional systems were volume, and strength, both BOD and TSS. The allocation factors were then distributed to customer classes based on the customer classes’ proportion of either the volume of wastewater, or the pounds of BOD and TSS.

The volume distribution factor is based on the assumed flow of wastewater at the wastewater treatment plant. The single family customer class is the largest volume contributor with over half of the wastewater flow.

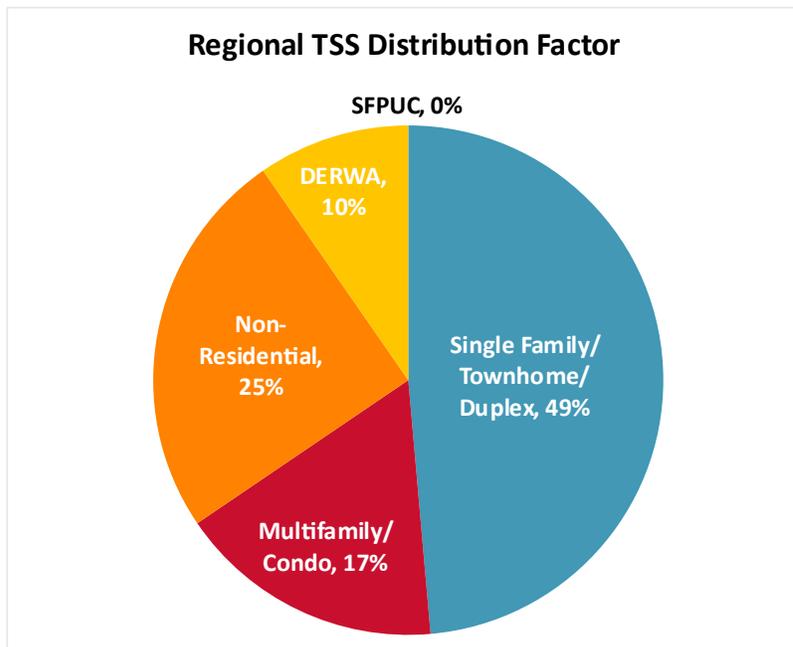
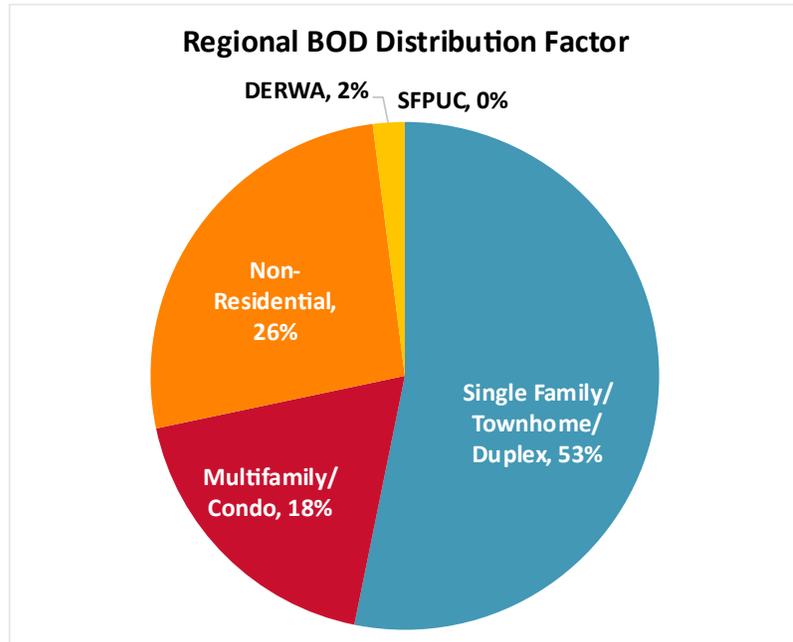
Multifamily and condominiums are approximately 19% of the volume. The remaining 26% of wastewater is from non-residential customers (commercial, institutional, industrial) and special users such as DERWA, and septic haulers.



The BOD distribution factor is based on the customers' estimated pounds of BOD. It has a similar breakdown to the volume distribution factor.

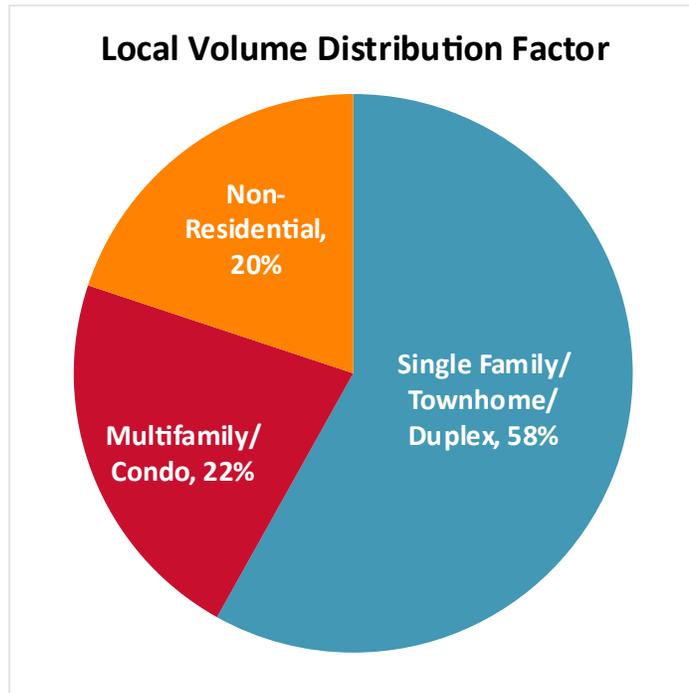
The TSS distribution factor reflects that DERWA has higher TSS strength than most other customers on the regional system. For example, single family customers normally have a lower TSS concentration than BOD concentration.

The distribution factor percentages are the basis for the proportional distribution of the allocated costs to each customer class. In essence, if a customer such as single family has a volume allocation factor of 55%, that means that they represent 55% of the wastewater volume, and they are responsible for 55% of the allocated volume costs. This is also true for BOD and TSS, only based on weight.



## 4.5.2 Local System Distribution Factors

The local system is simpler and has fewer allocation factors which means it also has fewer distribution factors. Collection system costs are primarily driven by the volume of wastewater. Based on the District data analyzed, 90% of the costs were allocated to the volume allocation factor. Like the regional volume distribution factor, each customer class's contribution to the flow through the collection system is the basis for how these costs are distributed. The volume distribution factor shows that 58% of the wastewater flow is from single family, townhomes and duplex, 22% of the flow is from multifamily and condominiums, and 20% of the flow is from non-residential customers. These results are



close to the same as in the regional system. The similarity is due to the customers largely being the same except the local volume distribution factor does not include the City of Pleasanton customers.

The customer distribution factor is based on the number of accounts or dwelling units.

## 4.6 Assumptions of the Cost of Service Analysis

A number of key assumptions were used within the regional and local cost of service study. Provided below is a brief discussion of the major assumptions used.

- The test period used for the cost of service analysis was FY 2027. This revenue and expense data for FY 2027 was previously developed within the revenue requirement study.
- A cash basis approach was utilized which conforms to generally accepted cost of service approaches and methodologies. This is the same methodology that the District has historically utilized for the cost of service analyses.
- Assumed wastewater volume by customer classes of service was provided by the District and the City of Pleasanton. The development of the wastewater volumes was based on return factors calculated by class of service based on estimated indoor use or winter water volume assumptions. The estimated total volumes developed in the volume allocation factor were compared to the actual flows at the wastewater treatment plant to assess their reasonableness.
- Strength distribution factors were based upon each customer's class of service strength levels based on recent sampling and historical sampling. Overall strength levels at the

treatment plant were calculated and provided by the District and compared to the calculated levels based on the assumed strength levels to test the reasonableness of the assumptions.

- District staff provided detailed information on the allocation of costs, based on their knowledge of the facilities and their operation.
- Data assumptions were provided for customers of the District and the City of Pleasanton customers. Final distribution of costs, and rates, were based on the combined customers for each class of service.

## 4.7 Summary of Wastewater Cost of Service Analysis

### 4.7.1 Regional Cost of Service Analysis

In summary form, the regional cost of service analysis began by functionalizing the District’s FY 2027 regional revenue requirement.

The functionalized revenue requirement was then allocated into the various cost components. The individual allocation totals were then proportionally distributed to the various customer groups based upon the appropriate distribution factor. Table 4-3 provides the distributed revenue requirement by allocation component.

	<b>Total Revenue Requirement</b>	<b>Volume Related</b>	<b>Bio-Oxygen Demand</b>	<b>Total Suspended Solids</b>
<b>Residential</b>				
Single Family/ Townhome/ Duplex	\$15,532	\$9,708	\$1,839	\$3,984
Multifamily/ Condominium	5,400	3,375	640	1,385
<b>Non-Residential</b>	\$7,002	\$4,055	\$909	\$2,037
<b>Special Users</b>				
DERWA	\$1,463	\$603	\$70	\$790
SFPUC	\$1	\$1	\$0	\$0
Septic Haulers	\$0	\$0	\$0	\$0
<b>Total System</b>	<b>\$29,397</b>	<b>\$17,743</b>	<b>\$3,458</b>	<b>\$8,196</b>

The distributed expenses for each customer group were then aggregated to determine each customer group’s overall revenue responsibility. A summary of the detailed cost responsibility developed for each class of service versus the customer class present rate revenue is shown in Table 4-4.

**Table 4-2  
Regional Wastewater Cost of Service Results (\$000)**

	Present Rate Revenue	Distributed Costs	\$ Change	% Change
<b>Residential</b>				
Single Family/ Townhome/ Duplex	\$14,583	\$15,532	(\$948)	6.50%
Multifamily/ Condominium	\$4,928	\$5,400	(\$471)	9.56%
<b>Non-Residential</b>	\$6,157	\$7,001	(\$844)	13.71%
<b>Special Users</b>				
DERWA Internal Backwash	\$1,542	\$1,463	\$79	-5.14%
SFPUC	\$8	\$1	\$7	-86.85%
Septic Haulers	\$0	\$0	\$0	0.00%
<b>Total System</b>	<b>\$27,219</b>	<b>\$29,397</b>	<b>(\$2,178)</b>	<b>8.00%</b>

The distribution of costs provided a proportional distribution of the facilities and costs to each customer class reflective of their respective benefit. The cost of service results indicate that cost differences exist between the customer classes of service. For the most part, rate changes are near plus or minus 5% from the overall rate adjustment. The exception is for DERWA and SFPUC. Since DERWA is charged by volume and by pound of BOD and TSS, their rate is the same as the overall unit costs for the system as a whole. SFPUC has a dramatic decrease in their rate since the strength of SFPUC is much lower than a typical septic hauler, which is the rate they were originally charged.

Unit costs are an important part of the cost of service analysis. Unit costs are the foundation of rate design. Development of unit costs is done by dividing the allocated costs, such as volume by the volume of wastewater at the treatment plant. The allocated costs used in this analysis were volume, BOD and TSS. Each of these costs has a corresponding unit which are known values that are provided by the District. Table 4-5 provides the calculation of unit costs.

**Table 4-5  
Regional Wastewater Unit Cost Development (\$000)**

	Total	Volume	BOD	TSS
Allocation Percent		60.36%	11.76%	27.88%
FY 2027 Revenue Requirement	\$29,397	\$17,743	\$3,458	8,196
Units		5,860,142 CCF	9,386,843 Lbs.	11,915,067 Lbs.
<b>Allocated Cost/ Units</b>		<b>\$3.03/CCF</b>	<b>\$0.3684/Lbs.</b>	<b>\$0.6878/Lbs.</b>

The unit costs in table 4-5 are the foundation of the regional system rates and are used in the

rate design analysis.

#### 4.7.2 Local Cost of Service Analysis

In summary form, the local cost of service analysis began by functionalizing the District’s FY 2027 local revenue requirement.

The functionalized revenue requirement was then allocated to the appropriate cost components. The individual allocation totals were then proportionally distributed to the various customer groups based upon the appropriate distribution factor. Table 4-6 provides the distributed revenue requirement by allocation component.

<b>Table 4-6 Local Wastewater Distribution of Revenue Requirement by Component (\$000)</b>			
	<b>Total Revenue Requirement</b>	<b>Volume Related</b>	<b>Customer</b>
Single Family/ Townhome/ Duplex	\$3,442	\$2,563	\$879
Multifamily/ Condominium	1,153	970	183
Non-Residential	892	856	36
<b>Total System</b>	<b>\$5,486</b>	<b>\$4,389</b>	<b>\$1,097</b>

The distributed costs for each customer group were then aggregated to determine each customer group’s overall revenue responsibility. A summary of the detailed cost responsibility developed for each class of service versus the customer class present rate revenue is shown in Table 4-7.

<b>Table 4-7 Local Wastewater Cost of Service Results (\$000)</b>				
	<b>Present Rate Revenue</b>	<b>Distributed Costs</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Residential</b>				
Single Family/ Townhome/ Duplex	\$3,340	\$3,442	(\$102)	3.05%
Multifamily/ Condominium	1,186	1,153	33	-2.78%
<b>Non-Residential</b>	\$801	\$892	(\$91)	11.36%
<b>System Total</b>	<b>\$5,326</b>	<b>\$5,486</b>	<b>(\$160)</b>	<b>3.00%</b>

The local cost of service results shows that multifamily is currently above their cost of service and non-residential is below their cost of service.

In viewing the above results, it is important to understand that a cost of service study is a “snapshot” at a single point in time and the key variables (volumetric wastewater contributions and strength levels) may change over time, which is one of the reasons for the results of the cost of service in this study. For those reasons, it is prudent to conduct the cost of service analysis periodically so that the rates being charged remain proportional and equitable over time. It is also important to take into consideration the changes in customer characteristics which occur due to changes in use patterns. Specifically, with the increased focus on water conservation, wastewater volumes by class of service can vary greatly from year to year, which may or may not then be reflected in trends over many years. As a result, the strength levels will also change and result in a different allocation of costs as customer characteristics change.

## **4.8 Consultant’s Conclusions and Recommendations**

The regional and local cost of service analysis provides the basis for cost-based adjustments between the customer classes of service for both systems. Historically, the District has followed cost of service principles to set rates, which is also the recommendation for this study. Given the results of the cost of service, the proposed rates will be set to reflect the results shown in Table 4-4 for regional customers and 4-7 for local customers.

This section of the report has reviewed the cost of service analyses developed for the District. This study provides the basis for proportionally distributing the regional system’s costs between the customers utilizing the system. Furthermore, this study provides the basis for determining the level of revenue to be collected from each customer class of service within the rate design process. The next section of the report will discuss the design of the proposed regional and local rates.

## 5 Development of the Wastewater Rate Design

The final step of the comprehensive rate study process is the design of the proposed regional and local rates. This step involves using the results of the revenue requirement and cost of service analysis to establish the overall level of adjustment required, along with the revenue responsibility by customer class of service. This section of the report will provide a more detailed discussion of the development of the proposed regional and local rate designs.

### 5.1 Development of Cost-Based Wastewater Rates

Ensuring cost-based, proportional rates is of paramount importance when developing wastewater rates. While always a key consideration in developing rates, meeting the legal requirements, and documenting the steps taken to meet the requirements, has been in the forefront with the recent legal challenges in the State of California on utility rates. Given this, the development of the District's proposed regional wastewater rates have been developed to meet the legal requirements of Proposition 218 (California Constitution Article XIII D). A key component of Proposition 218 is the development of rates which reflect the proportional cost of providing service distributed between the customer classes of service. HDR would point out that there is no single methodology for equitably assigning costs to the various customer classes. State law does not provide a specific methodology for establishing rates, while the Water Environment Federation Manual of Practice #27 (Manual) provides various methodologies which may be used to establish cost-based rates. Given that, HDR developed the District's proposed wastewater rates based on generally accepted rate setting methodologies identified in the Manual in order to meet the requirements of Proposition 218.

HDR is of the opinion that the proposed rates meet the legal requirements of Proposition 218. HDR reaches this conclusion based upon the following:

- The revenue derived from rates does not exceed the funds required to provide the property related service (i.e., wastewater service). The proposed rates are designed to collect the overall revenue requirement of the District's regional system and the District's local system independently. The District maintains separate funds for the regional and local system for this purpose.
- The revenues derived from rates shall not be used for any purpose other than that for which they are imposed. The revenues derived from the District's regional rates are used exclusively to operate and maintain the District's regional system, and the funds derived from the District's local rates are used exclusively to operate and maintain the District's local system.
- The cost of service analysis focused exclusively on the issue of proportional assignment of costs to customer classes of service for each system. The proposed rates have appropriately grouped customers into customer classes of service (Residential, Non-Residential, etc.) that reflect the varying volume and strength levels and system requirements (i.e., the benefits

they receive from and burdens they place on the system) of each customer class of service. The grouping of customers and rates into these classes of service creates the proportionality expected under Proposition 218 by having differing rates by customer classes of service which reflect both the level of revenue to be collected by the utility, and the manner in which these costs are incurred and distributed to customer classes of service based upon their proportional benefit. In words of Proposition 218, the amount of the property related fee or charge (i.e., the wastewater rates) imposed upon a parcel or person as an incident of property ownership does not exceed the proportional costs of the service attributable to the parcel.

## 5.2 Overview of the Rate Adjustment by Class of Service

The focus of this study, for both regional and local, proposed rates were developed for the five-year period of FY 2027 to FY 2031. Given the results of the revenue requirement, both the regional and local system’s current revenue is not sufficient to meet the rising costs of providing service to the District’s customers.

### 5.2.1 Proposed Rate Adjustments By Class of Service

Given the regional cost of service analysis showed cost differences between the customer classes of each system, the proposed rates for FY 2027 reflect the cost of service results and these cost differences. Provided in Table 5-1 is a summary of the proposed regional rate adjustments for FY 2027.

Table 5-1 Regional Wastewater System Rate Adjustments	
<b>Residential</b>	
Single Family/ Townhome/ Duplex	6.50%
Multifamily/ Condominium	9.56%
<b>Non-Residential</b>	9.25%
<b>Special Users</b>	
DERWA Internal Backwash	3.35%
SFPUC	-86.85%
Septic Haulers	-7.92%

The cost of service analysis for the local system showed minor cost of service differences. However, the proposed rates take into account the results of the cost of service analysis to meet the requirements of Proposition 218.

**Table 5-2  
Local Wastewater System Rate Adjustments**

<b>Residential</b>	
Single Family/ Townhome/ Duplex	3.05%
Multifamily/ Condominium	-2.78%
<b>Non-Residential</b>	<b>11.36%</b>

Given the recommended customer class adjustments for FY 2027 the proposed rates can be designed. As noted, after FY 2027 the rates are adjusted equally on an annual basis given the adjustment to cost of service results in FY 2027.

### 5.3 Regional Rate Design

#### 5.3.1 Residential Rates

Residential rate designs remain the same in structure and composition but have been adjusted to reflect the cost of providing service based on their customer characteristics. To establish the rates for the residential customers the distributed costs for both single family/townhome/duplex and multifamily/condominium were divided by the number of dwelling units. Table 5-3 provides the development of the residential rates on a bi-monthly basis.

**Table 5-3  
Regional Residential Unit Cost Development**

	<b>Distributed Cost</b> DC	<b>Dwelling Units</b> DU	<b>Annual</b> = DC/DU	<b>Bi-monthly</b> Annual/6
Single Family/Townhome/Duplex	\$15,531,501	39,470	\$393.50	\$65.58
Multifamily/Condominium	\$5,399,753	17,593	\$306.93	\$51.16

Future rates are calculated by taking the FY 2027 rate and escalating them annually by the overall rate adjustment as determined in the revenue requirement analysis in Section 3, The Development of the Revenue Requirement of this report. Table 5-4 provides the current, cost of service developed rates for 2027 and the system average adjustments for FY 2028 through FY 2031.

**Table 5-4  
Regional System Residential Wastewater Rates**

<b>Customer Class</b>	<b>Current Rates</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>
Single Family/ Townhome	\$61.58	\$65.58	\$69.52	\$73.69	\$77.37	\$80.47
Multifamily/ Condominium	\$46.69	\$51.16	\$54.22	\$57.47	\$60.35	\$62.76
Duplex	\$123.16	\$131.17	\$139.04	\$147.38	\$154.75	\$160.94
Single Family with 2nd Dwelling Unit	\$108.27	\$116.74	\$123.75	\$131.17	\$137.73	\$143.23

### 5.3.2 Non-Residential Rates

The rates for non-residential customers, which include commercial, industrial, and institutional customers, consist of bands representing different wastewater strengths charged on a volumetric basis. Each individual customer is categorized into a specific strength rate band based on the business type and known or estimated strength of wastewater.

The proposed rates for each band are calculated based on the strength of the constituent for BOD and TSS relative to each rate band. These rates are based on the systems overall cost of treatment for BOD and TSS per pound as shown in section 4, Development of the cost of service Table 4-5. Tables 5-5 provides a recap of the calculation of the volume, BOD and TSS cost per hundred cubic feet for volume and per pound for BOD and TSS.

**Table 5-5  
Regional Unit Cost Development**

	<b>Volume Rate</b>	<b>BOD Rate</b>	<b>TSS Rate</b>
Allocated Cost Volume Cost	\$17,742,634	\$3,458,453	\$8,195,638
Billing Units	5,860,142 CCF	9,386,843 lbs.	11,915,067 lbs.
<b>Cost per Unit</b>	<b>\$3.03 / CCF</b>	<b>\$0.3684/ lbs.</b>	<b>\$0.6878/ lbs.</b>

With unit costs developed for the system, for volume, BOD and TSS, rates can be developed for the non-residential class of service. Table 5-6 provides the steps to calculate the non-residential rates for each band. As the rate is charged in hundred cubic feet and the system unit cost is in dollar per pound, we express the strength of each band in lbs./CCF rather than the typical mg/L. These strength values are then multiplied by the dollars per pound for both BOD and TSS to arrive at the cost per CCF for BOD and TSS by band. These values are then added to the volume cost to

come to the total unit cost per band in dollars per CCF.

Table 5-6 Regional Non-Residential Unit Cost Development					
	Strength Factor in lbs./CCF	BOD \$/CCF [1]	TSS \$/CCF [1]	Volume \$/CCF	Total \$/CCF
System Unit Cost		\$0.3684/lbs.	\$0.6878/lbs.	\$3.03	
Less than or equal to 300	0.94	\$0.35	\$0.64	\$3.03	\$4.02
Between 300 and 450 mg/L	2.00	\$0.74	\$1.37	\$3.03	\$5.14
Between 450 and 600 mg/L	3.12	\$1.15	\$2.15	\$3.03	\$6.32
Between 600 and 750 mg/L	4.18	\$1.54	\$2.88	\$3.03	\$7.45
Between 750 and 900 mg/L	5.18	\$1.91	\$3.56	\$3.03	\$8.50
Between 900 and 1,050 mg/L	6.24	\$2.30	\$4.29	\$3.03	\$9.62

[1] Conversion factor from mg/L to lbs./CCF = 0.0062428

The next step in the non-residential customer class is to develop the phased in rates. The goal of this step is to evenly spread the rate adjustment uniformly over a three-year phase-in period. This was done by first determining what the rate should be if the rates were not phased in for FY 2029. Then, from this FY 2029 rate, the average annual rate of change was calculated and applied to the current rates to determine FY 2027 rates. For FY 2028 and FY 2029 the same annual rate of change was applied to the previous year to determine the next two years of phased in rates. These steps for the phase in rates are provided in table 5-7.

Table 5-7 Regional Non-Residential Rate Phase In Calculation						
	Current Rate	Target Rate for 2029	Ann. % Δ for 2026 to 2029	Evenly Distributed Adjustment		
				2027	2028	2029
Less than or equal to 300 mg/L	\$3.48	\$4.51	9.1%	\$3.80	\$4.14	\$4.51
Between 300 and 450 mg/L	\$4.45	\$5.77	9.1%	\$4.85	\$5.29	\$5.77
Between 450 and 600 mg/L	\$5.41	\$7.11	9.5%	\$5.92	\$6.49	\$7.11
Between 600 and 750 mg/L	\$6.38	\$8.37	9.5%	\$6.98	\$7.64	\$8.37
Between 750 and 900 mg/L	\$7.34	\$9.55	9.2%	\$8.01	\$8.75	\$9.55
Between 900 and 1,050 mg/L	\$8.30	\$10.81	9.2%	\$9.06	\$9.90	\$10.81

Table 5-7 provides the phased in rates from table 5-8 and the remaining two years of rates through 2031.

**Table 5-8  
Regional System Non-Residential Wastewater Rates**

Customer Class	Current Rates	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Non-Residential</b>						
Less than or equal to 300 mg/L	\$3.48	\$3.80	\$4.14	\$4.51	\$4.74	\$4.93
Between 300 and 450 mg/L	\$4.45	\$4.85	\$5.29	\$5.77	\$6.06	\$6.30
Between 450 and 600 mg/L	\$5.41	\$5.92	\$6.49	\$7.11	\$7.46	\$7.76
Between 600 and 750 mg/L	\$6.38	\$6.98	\$7.64	\$8.37	\$8.78	\$9.14
Between 750 and 900 mg/L	\$7.34	\$8.01	\$8.75	\$9.55	\$10.03	\$10.43
Between 900 and 1,050 mg/L	\$8.30	\$9.06	\$9.90	\$10.81	\$11.35	\$11.81
Greater than 1,050 mg/L		To Be Determined by the District on Calculation Basis				

### 5.3.3 Regional Special User Rates

Special regional users include DERWA, SFPUC and septic haulers. These customers are unique in that they have much different wastewater characteristics than single family and do not fit into the non-residential rate bands. Despite not fitting into the other classes of service, the same unit costs developed in the cost of service are the building blocks of the rate design for special users except the unit that the cost is expressed may be different depending on the specific customer. As an example, due to its high flow volume DERWA’s volume rate is expressed in dollars per million gallons rather than hundred cubic feet. Table 5-9 shows the calculation of DERWA rates.

<b>Table 5-9 DERWA Unit Cost Development</b>			
	Volume	BOD	TSS
Costs (\$000s)	\$17,743	\$3,458	\$8,196
System Total	4,463 MG	9,386,843 lbs.	11,915,067 lbs.
Unit Costs	\$3,975.86/MG	\$0.37/lbs.	\$0.69/lbs.

The next step in the DERWA rate development is the phase in of the rates over a three-year period. The goal of this step is to evenly spread the rate adjustment over a three-year period. This was done by first determining what the rate would be if the rates were not phased in for FY 2029. Then, from the FY 2029 rate, the average annual rate of change was calculated and applied to the current rates to determine the 2027 rates. For FY 2028 and FY 2029 the same annual rate of change was applied to the previous year to determine the next two years of phased in rates. These steps in the calculation are shown in table 5-10.

**Table 5-10  
DERWA Rate Phase In Calculation**

	Current Rate	Target Rate for 2029	Ann. % Δ for 2026 to 2029	Evenly Distributed Adjustment		
				2027	2028	2029
Volume Cost per MG	\$4,112.92	\$4,467.27	2.8%	\$4,227.80	\$4,345.89	\$4,467.27
BOD Cost per lbs.	\$0.38	\$0.41	3.2%	\$0.39	\$0.40	\$0.41
TSS Cost per lbs.	\$0.76	\$0.77	0.6%	\$0.76	\$0.77	\$0.77

The final step in the DERWA rate development is to use the system average as determined in the revenue requirement to the remaining two years of rates through 2031. Table 5-11 provides the full 5 years of rates for DERWA.

**Table 5-11  
DERWA Rates**

Current Rate	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
Volume Cost per MG	\$4,112.92	\$4,227.80	\$4,345.89	\$4,467.27	\$4,690.64	\$4,878.26
BOD Cost per lbs.	\$0.38	\$0.39	\$0.40	\$0.41	\$0.43	\$0.45
TSS Cost per lbs.	\$0.76	\$0.76	\$0.77	\$0.77	\$0.81	\$0.84

Like the DERWA rates, the SFPUC and septic hauler rate is calculated using the system average unit costs and applying the specific wastewater characteristics to determine the rates. Table 5-12 shows the proposed rates for SFPUC and septic haulers from FY 2027 through FY 2031.

**Table 5-12  
SFPUC and Septic Hauler Rates**

Current Rate	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
<b>SFPUC</b>	\$0.0379	\$0.0050	\$0.0053	\$0.0056	\$0.0059	\$0.0061
<b>Septic Haulers</b>	\$0.0379	\$0.0349	\$0.0370	\$0.0392	\$0.0412	\$0.0428

SFPUC was separated from the septic hauler rate due to analysis indicating that its wastewater strength is significantly lower than assumed for the septic hauler customer class. The District does not currently have any septic haulers.

## 5.4 Local Wastewater Rate Design

Local rates were calculated by taking the distributed revenue requirement and dividing by the billing units, dwelling units for single family/townhomes and multifamily/condominiums and for non-residential billed volume. Table 5-13 provides the local system rates for FY 2027.

Table 5-6 Local System Wastewater Rate Calculation			
	Single Family/ Townhome/ Duplex	Multifamily/ Condo	Non-Residential
Allocated Cost (\$000s)	\$3,442	\$1,153	\$892
Billing Unit	20,801	10,095	563,859
Bi-monthly Rate	<b>\$27.59</b>	<b>\$19.05</b>	NA
Rate per CCF	NA	NA	<b>\$1.58</b>

As noted, the FY 2027 rates are based on the results of the cost of service analysis. For rates after FY 2027, the proposed rates are adjusted by the overall revenue needs as developed in the revenue requirement analysis. The revenue requirement resulted in a rate adjustment of 3.0% from FY 2028 through FY 2031.

Table 5-14 Local System Residential Wastewater Rates						
Customer Class	Current Rates	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Residential</b>						
Single Family/Townhome	\$26.76	\$27.59	\$28.42	\$29.27	\$30.15	\$31.05
Multifamily/Condo	\$19.58	\$19.05	\$19.62	\$20.21	\$20.81	\$21.44
Duplex	\$53.52	\$55.18	\$56.83	\$58.54	\$60.29	\$62.10
Single Family with 2nd Dwelling Unit	\$46.34	\$46.63	\$48.03	\$49.47	\$50.96	\$52.49
Non-Residential (\$/CCF)	\$1.42	\$1.58	\$1.63	\$1.68	\$1.73	\$1.78

## 5.5 Summary of the Comprehensive Wastewater Cost of Service Study

This section of the report has discussed the development and results of the comprehensive regional and local rate study conducted for the District. The results of the comprehensive regional and local cost of service study indicated that regional and local wastewater rates generate insufficient revenue for the projected ten-year time period reviewed. The implementation of needed rate adjustments, as shown in the rate tables in this chapter, should generate the additional revenue needed to meet increased operating and capital replacement transfer needs for the regional and local wastewater systems.

The proposed regional and local rates, as proposed herein for FY 2027 through FY 2031, are cost-based and proportional to the District's regional and local customers. The proposed rates were

developed using generally accepted rate making methods and principles. These rates will enable the District's regional system to operate in a financially sound and prudent manner.



## 6 Appendices

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Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 1 - Escalation Factors

	<i>Budgeted</i>		<i>Projected</i>								<i>Notes</i>
	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>	<i>FY 2034</i>	<i>FY 2035</i>	
<b>Revenues</b>											
Dublin San Ramon Customer Growth	1.2%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Pleasanton Customer Growth	0.8%	0.8%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
System Customer Growth	1.0%	1.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Flat	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Revenues	2.0%	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Rev6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rev7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Expenses</b>											
Labor	Budget	Budget	3.0%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits - Medical	Budget	Budget	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
Benefits - PERS/Retirement	Budget	Budget	5.0%	5.0%	4.0%	4.0%	3.0%	3.0%	1.0%	1.0%	1.0%
Benefits - FICA	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benefits - Other	Budget	Budget	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Miscellaneous	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utilities	Budget	Budget	8.0%	8.0%	8.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Chemicals	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Professional Services	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Contract Services	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Flat	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
San Francisco ENR 20 AVG	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OPEB Medical	Budget	Budget	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%
Esca7	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Esca8	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Esca9	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Interest</b>	1.0%	1.0%	3.5%	3.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
<b>New Debt Service</b>											
<i>Revenue Bond</i>											
Term in Years	30	30	30	30	30	30	30	30	30	30	
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
<i>Low Interest Loans</i>											
Term in Years	20	20	20	20	20	20	20	20	20	20	
Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	

	<i>Budgeted</i>		<i>Projected</i>							<i>Notes</i>	
	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>	<i>FY 2034</i>		<i>FY 2035</i>
<b>Revenues</b>											
<i>Rate Revenues</i>											
Residential											
Single Family	\$14,182,059	\$14,430,235	\$14,514,217	\$14,599,133	\$14,684,982	\$14,771,452	\$14,858,545	\$14,946,260	\$15,034,597	\$15,123,556	As System Customer Growth
Duplex/ Townhome	150,378	153,010	153,900	154,801	155,711	156,628	157,551	158,482	159,418	160,361	As System Customer Growth
Multifamily/ Condominium	4,843,621	4,928,381	4,957,063	4,986,065	5,015,385	5,044,917	5,074,662	5,104,620	5,134,789	5,165,172	As System Customer Growth
Non-Residential	6,051,377	6,157,272	6,193,107	6,229,340	6,265,970	6,302,867	6,340,029	6,377,456	6,415,149	6,453,107	As System Customer Growth
DERWA Rate Revenue	1,515,613	1,542,141	1,551,116	1,560,191	1,569,366	1,578,607	1,587,914	1,597,288	1,606,729	1,616,236	As System Customer Growth
SFPUC	8,012	8,152	8,200	8,248	8,296	8,345	8,394	8,444	8,494	8,544	As System Customer Growth
Septic Haulers	0	0	0	0	0	0	0	0	0	0	As System Customer Growth
<b>Total Rate Revenues Budget Figures</b>	<b>\$26,751,059</b>	<b>\$27,219,191</b>	<b>\$27,377,603</b>	<b>\$27,537,776</b>	<b>\$27,699,710</b>	<b>\$27,862,816</b>	<b>\$28,027,096</b>	<b>\$28,192,549</b>	<b>\$28,359,176</b>	<b>\$28,526,976</b>	As System Customer Growth
<b>Miscellaneous Revenues</b>											
<i>Enterprise Operations</i>											
Miscellaneous Fees	\$80,000	\$82,000	\$84,460	\$86,994	\$89,604	\$92,292	\$95,060	\$97,912	\$100,850	\$103,875	As Miscellaneous Revenues
DERWA Energy charges	1,392,206	1,420,050	1,533,654	1,656,346	1,788,854	1,878,296	1,972,211	2,070,822	2,174,363	2,283,081	As Miscellaneous Revenues
Reimbursement of Costs-Other	20,000	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	As Miscellaneous Revenues
Pooled Interest (Fund 300)	234,000	253,000	303,739	256,395	170,865	169,659	171,548	187,926	236,357	287,945	As Miscellaneous Revenues
<b>Miscellaneous Fees</b>	<b>\$1,726,206</b>	<b>\$1,775,050</b>	<b>\$1,942,453</b>	<b>\$2,020,953</b>	<b>\$2,071,177</b>	<b>\$2,162,757</b>	<b>\$2,262,005</b>	<b>\$2,380,541</b>	<b>\$2,536,167</b>	<b>\$2,700,236</b>	
<b>Revenue at Present Rates</b>	<b>\$28,477,265</b>	<b>\$28,994,240</b>	<b>\$29,320,056</b>	<b>\$29,558,729</b>	<b>\$29,770,886</b>	<b>\$30,025,573</b>	<b>\$30,289,101</b>	<b>\$30,573,090</b>	<b>\$30,895,343</b>	<b>\$31,227,213</b>	

	<i>Budgeted</i>		<i>Projected</i>							<i>Notes</i>	
	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>	<i>FY 2034</i>		<i>FY 2035</i>
<b>Operations</b>	\$247,745										
<i>Personnel Services</i>											
Salaries	\$7,625,572	\$7,934,969	\$8,173,018	\$8,459,074	\$8,712,846	\$8,974,231	\$9,243,458	\$9,520,762	\$9,806,385	\$10,100,576	As Labor
Overtime	347,753	363,376	374,277	387,377	398,998	410,968	423,297	435,996	449,076	462,548	As Labor
Shift Pay	0	0	0	0	0	0	0	0	0	0	As Labor
Standby Pay	102,520	105,600	108,768	112,575	115,952	119,431	123,014	126,704	130,505	134,420	As Labor
Medical	1,127,631	1,241,890	1,322,613	1,408,583	1,500,141	1,597,650	1,701,497	1,812,094	1,929,880	2,055,323	As Benefits - Medical
FICA Tax	574,372	600,858	618,884	640,545	659,761	679,554	699,940	720,939	742,567	764,844	As Labor
Retirement	918,907	949,269	996,732	1,046,569	1,088,432	1,131,969	1,165,928	1,200,906	1,212,915	1,225,044	As Benefits - PERS/Retirement
PERS Unfunded Accrued Liab	1,060,470	1,236,129	1,297,935	1,362,832	1,417,346	1,474,039	1,518,261	1,563,808	1,579,446	1,595,241	As Benefits - PERS/Retirement
OPEB Actuarially Determined Co	245,286	368,774	387,213	406,573	426,902	448,247	470,659	494,192	518,902	544,847	As Benefits - Other
Other Benefits	319,439	346,549	363,876	382,070	401,174	421,232	442,294	464,409	487,629	512,011	As Benefits - Other
Salary / Benefit Credit	(1,856,375)	(1,888,627)	(1,945,286)	(2,013,371)	(2,073,772)	(2,135,985)	(2,200,065)	(2,266,067)	(2,334,049)	(2,404,070)	As Labor
Employee Engagement	5,190	5,200	5,356	5,517	5,682	5,853	6,028	6,209	6,395	6,587	As Miscellaneous
Training Costs	115,700	129,807	133,701	138,381	142,532	146,808	151,212	155,749	160,421	165,234	As Labor
Group Training Services	0	6,000	6,180	6,396	6,588	6,786	6,989	7,199	7,415	7,638	As Labor
Temporary Help	300,000	309,000	318,270	329,409	339,292	349,470	359,955	370,753	381,876	393,332	As Labor
Interns	0	0	0	0	0	0	0	0	0	0	As Labor
Uniforms & Safety Equipment	28,989	29,826	30,721	31,642	32,592	33,569	34,577	35,614	36,682	37,783	As Materials & Supplies
Certificate, License, Member	93,020	111,535	114,881	118,327	121,877	125,534	129,300	133,179	137,174	141,289	As Miscellaneous
Permits & Fees	221,070	228,134	234,978	242,027	249,288	256,767	264,470	272,404	280,576	288,993	As Miscellaneous
Certificate Reimb. Prgm.	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Retiree Medical	644,825	674,952	706,000	738,476	772,446	807,978	845,145	884,022	924,687	967,222	As OPEB Medical
Retiree Dental	71,647	74,995	78,445	82,053	85,828	89,776	93,905	98,225	102,743	107,470	As OPEB Medical
Dental	71,660	71,737	73,889	76,106	78,389	80,741	83,163	85,658	88,227	90,874	As Miscellaneous
Vision	14,560	14,574	15,011	15,462	15,925	16,403	16,895	17,402	17,924	18,462	As Miscellaneous
<b>Total Personnel Services</b>	12,032,236	12,914,547	13,415,463	13,976,624	14,498,218	15,041,021	15,579,923	16,140,157	16,667,379	17,215,669	
<i>Material &amp; Supplies</i>											
Chemicals	1,532,900	1,609,417	1,657,700	1,707,430	1,758,653	1,811,413	1,865,755	1,921,728	1,979,380	2,038,761	As Chemicals
Equipment Under \$10,000	\$298,600	\$211,676	218,026	224,567	231,304	238,243	245,390	252,752	260,335	268,145	As Equipment
Fluids	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Fuel	88,700	91,361	94,102	96,925	99,833	102,828	105,912	109,090	112,363	115,733	As Materials & Supplies
Gas & Electric	957,226	999,867	1,079,857	1,166,245	1,259,545	1,322,522	1,388,648	1,458,080	1,530,984	1,607,534	As Utilities
DERWA Electrical Costs Reimbursement	1,392,206	1,420,050	1,533,654	1,656,346	1,788,854	1,878,296	1,972,211	2,070,822	2,174,363	2,283,081	As Utilities
General Supplies	1,111,800	1,137,860	1,171,996	1,207,156	1,243,370	1,280,671	1,319,092	1,358,664	1,399,424	1,441,407	As Materials & Supplies
Tools	51,830	53,383	54,984	56,634	58,333	60,083	61,886	63,742	65,654	67,624	As Equipment
Office Supplies/Services	19,670	20,223	20,830	21,455	22,098	22,761	23,444	24,147	24,872	25,618	As Materials & Supplies
<b>Total Material &amp; Supplies</b>	5,452,932	5,543,837	5,831,148	6,136,758	6,461,990	6,716,818	6,982,339	7,259,026	7,547,375	7,847,903	

	<i>Budgeted</i>		<i>Projected</i>							<i>Notes</i>		
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034		FY 2035	
<i>Contract Services</i>												
Legal Services	\$0	\$0	0	0	0	0	0	0	0	0	0	As Contract Services
Professional Services	518,000	495,810	510,684	526,005	541,785	558,039	574,780	592,023	609,784	628,077	628,077	As Contract Services
Advertising	7,000	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	8,867	As Contract Services
Equipment Lease/Rental	81,495	83,944	86,462	89,056	91,728	94,480	97,314	100,234	103,241	106,338	106,338	As Contract Services
Maintenance Contracts	284,273	292,912	301,699	310,750	320,073	329,675	339,565	349,752	360,245	371,052	371,052	As Contract Services
Software	80,800	83,729	86,241	88,828	91,493	94,238	97,065	99,977	102,976	106,065	106,065	As Contract Services
Monitoring & Testing Services	128,956	129,210	133,086	137,079	141,191	145,427	149,790	154,283	158,912	163,679	163,679	As Contract Services
Other Services	1,043,315	960,924	989,752	1,019,444	1,050,028	1,081,528	1,113,974	1,147,394	1,181,815	1,217,270	1,217,270	As Contract Services
Printing Services	18,800	21,370	22,011	22,671	23,352	24,052	24,774	25,517	26,282	27,071	27,071	As Contract Services
Telecommunication Services	200	210	216	223	229	236	243	251	258	266	266	As Contract Services
<b>Total Contract Services</b>	<b>2,162,839</b>	<b>2,075,109</b>	<b>2,137,362</b>	<b>2,201,483</b>	<b>2,267,528</b>	<b>2,335,553</b>	<b>2,405,620</b>	<b>2,477,789</b>	<b>2,552,122</b>	<b>2,628,686</b>		
<i>Other Expenses</i>												
Meetings	\$8,175	\$8,425	8,678	8,938	9,206	9,482	9,767	10,060	10,362	10,673	10,673	As Miscellaneous
Subscriptions & Publications	5,300	4,999	5,149	5,303	5,463	5,626	5,795	5,969	6,148	6,333	6,333	As Miscellaneous
Credit Card Transaction Fees	22,000	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	27,869	As Miscellaneous
LAVWMA JPA (Fix and Variable Costs)	3,723,733	3,725,780	3,837,553	3,952,680	4,071,260	4,193,398	4,319,200	4,448,776	4,582,239	4,719,707	4,719,707	As Miscellaneous
LAVWMA JPA (Debt)	1,215,617	1,215,763	1,216,166	1,215,855	1,215,690	1,215,599	1,215,507	0	0	0	0	
Allocated Overhead Charges	4,578,668	4,791,906	4,935,663	5,083,733	5,236,245	5,393,332	5,555,132	5,721,786	5,893,440	6,070,243	6,070,243	As Miscellaneous
<b>Total Other Expenses</b>	<b>9,553,493</b>	<b>9,768,873</b>	<b>10,025,869</b>	<b>10,289,849</b>	<b>10,561,904</b>	<b>10,842,200</b>	<b>11,130,906</b>	<b>10,212,861</b>	<b>10,519,246</b>	<b>10,834,824</b>		
<b>Total Operations</b>	<b>\$29,201,500</b>	<b>\$30,302,366</b>	<b>\$31,409,843</b>	<b>\$32,604,714</b>	<b>\$33,789,640</b>	<b>\$34,935,592</b>	<b>\$36,098,788</b>	<b>\$36,089,833</b>	<b>\$37,286,123</b>	<b>\$38,527,082</b>		
<b>Additional O&amp;M</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$547,000</b>	<b>\$501,000</b>	<b>\$631,000</b>	<b>\$796,000</b>	<b>\$672,000</b>		
<b>Total O&amp;M Expenses</b>	<b>\$29,201,500</b>	<b>\$30,302,366</b>	<b>\$31,409,843</b>	<b>\$32,604,714</b>	<b>\$33,989,640</b>	<b>\$35,482,592</b>	<b>\$36,599,788</b>	<b>\$36,720,833</b>	<b>\$38,082,123</b>	<b>\$39,199,082</b>		
		3.8%	3.7%	3.8%	4.2%	4.4%	3.1%	0.3%	3.7%	2.9%		
<i>Debt Service</i>												
2021 Sewer Revenue Refunding Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Replacement Debt	0	0	0	0	0	1,008,297	2,016,594	2,016,594	2,016,594	2,016,594	2,016,594	
Expansion Debt	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,008,297</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	
<i>Transfers</i>												
Enterprise Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Replace reduction in Buy-In	0	0	0	0	0	0	0	0	0	0	0	
Replacement Fund	0	1,000,000	2,775,000	2,858,250	2,943,998	3,032,317	3,123,287	3,216,986	3,313,495	3,412,900	3,412,900	
Replacement Fund Debt Service Reimbursement	0	0	0	0	0	(1,008,297)	(2,016,594)	(2,016,594)	(2,016,594)	(2,016,594)	(2,016,594)	
Expansion Fund	0	0	0	0	0	0	0	0	0	0	0	
Rate Stabilization Fund	0	0	0	0	0	0	0	0	0	0	0	
Interfund Transfers Out fifth sup. Agreement	458,000	439,000	452,170	465,735	479,707	494,098	508,921	524,189	539,915	556,112	556,112	As Miscellaneous
Other	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Transfers</b>	<b>\$458,000</b>	<b>\$1,439,000</b>	<b>\$3,227,170</b>	<b>\$3,323,985</b>	<b>\$3,423,705</b>	<b>\$2,518,119</b>	<b>\$1,615,614</b>	<b>\$1,724,580</b>	<b>\$1,836,815</b>	<b>\$1,952,418</b>		
<b>Total Revenue Requirement</b>	<b>\$29,659,500</b>	<b>\$31,741,366</b>	<b>\$34,637,013</b>	<b>\$35,928,699</b>	<b>\$37,413,345</b>	<b>\$39,009,008</b>	<b>\$40,231,996</b>	<b>\$40,462,007</b>	<b>\$41,935,533</b>	<b>\$43,168,094</b>		

	Budgeted		Projected								Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
Bal. / (Def.) of Funds	(\$1,182,235)	(\$2,747,126)	(\$5,316,956)	(\$6,369,970)	(\$7,642,459)	(\$8,983,435)	(\$9,942,895)	(\$9,888,917)	(\$11,040,190)	(\$11,940,881)	
Balance a % of Rate Adj. Req'd	4.4%	10.1%	19.4%	23.1%	27.6%	32.2%	35.5%	35.1%	38.9%	41.9%	
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>8.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>5.0%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	
Add'l Revenue with Rate Adj.	\$0	\$2,177,535	\$3,964,277	\$5,878,985	\$7,594,219	\$9,059,007	\$10,597,999	\$11,826,156	\$13,103,709	\$14,432,490	
Rate Bal. / (Def.) After Rate Adj.	(\$1,182,235)	(\$569,590)	(\$1,352,680)	(\$490,985)	(\$48,240)	\$75,572	\$655,104	\$1,937,239	\$2,063,520	\$2,491,609	
<b>Add'l Rate Adj. Req'd</b>	<b>4.4%</b>	<b>2.1%</b>	<b>4.9%</b>	<b>1.8%</b>	<b>0.2%</b>	<b>-0.3%</b>	<b>-2.3%</b>	<b>-6.9%</b>	<b>-7.3%</b>	<b>-8.7%</b>	
<b>Average Residential Customer Bill</b>	<i>(Base Charge Bi Monthly)</i>										
Customer Bill on Proposed Adjustment	\$61.58	\$66.51	\$70.50	\$74.73	\$78.46	\$81.60	\$84.87	\$87.41	\$90.03	\$92.73	
Bill Difference - Monthly		4.93	3.99	4.23	3.74	3.14	3.26	2.55	2.62	2.70	
Cumulative Bill Difference		4.93	8.92	13.15	16.88	20.02	23.29	25.83	28.45	31.15	
<b>Debt Service Coverage Ratio (all debt)</b>											
Before Rate Adjustment	N/A	N/A	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	Target 1.10
After Proposed Rate Adjustment	N/A	N/A	N/A	N/A	N/A	3.57	2.13	2.82	2.93	3.20	Target 1.10
<b>Reserve Funds</b>											
<b>Beginning Reserve Balance</b>	<b>\$21,991,941</b>	<b>\$21,137,706</b>	<b>\$20,923,116</b>	<b>\$19,999,006</b>	<b>\$19,951,591</b>	<b>\$20,231,276</b>	<b>\$20,642,971</b>	<b>\$21,642,602</b>	<b>\$23,932,980</b>	<b>\$26,358,468</b>	
<b>Sewer Enterprise Fund - 300</b>											
<b>Beginning Balance</b>	<b>\$10,430,080</b>	<b>\$9,247,845</b>	<b>\$8,678,255</b>	<b>\$7,325,575</b>	<b>\$6,834,590</b>	<b>\$6,786,350</b>	<b>\$6,861,922</b>	<b>\$7,517,026</b>	<b>\$9,454,265</b>	<b>\$11,517,785</b>	
Plus: Additions	0	0	0	0	0	75,572	655,104	1,937,239	2,063,520	2,491,609	
Less: Uses of Funds	(1,182,235)	(569,590)	(1,352,680)	(490,985)	(48,240)	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$9,247,845</b>	<b>\$8,678,255</b>	<b>\$7,325,575</b>	<b>\$6,834,590</b>	<b>\$6,786,350</b>	<b>\$6,861,922</b>	<b>\$7,517,026</b>	<b>\$9,454,265</b>	<b>\$11,517,785</b>	<b>\$14,009,394</b>	
Minimum reserve = 60 days of annual O&M	\$4,800,247	\$4,981,211	\$5,163,262	\$5,359,679	\$5,587,338	\$5,832,755	\$6,016,403	\$6,036,301	\$6,260,075	\$6,443,685	
Target reserve = 120 days of annual O&M	\$9,600,493	\$9,962,422	\$10,326,524	\$10,719,358	\$11,174,676	\$11,665,510	\$12,032,807	\$12,072,603	\$12,520,150	\$12,887,369	
<b>Rate Stabilization Fund - 305</b>											
<b>Beginning Balance</b>	<b>\$11,561,861</b>	<b>\$11,889,861</b>	<b>\$12,244,861</b>	<b>\$12,673,431</b>	<b>\$13,117,001</b>	<b>\$13,444,926</b>	<b>\$13,781,049</b>	<b>\$14,125,576</b>	<b>\$14,478,715</b>	<b>\$14,840,683</b>	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	
Plus: Interest	328,000	355,000	428,570	443,570	327,925	336,123	344,526	353,139	361,968	371,017	
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$11,889,861</b>	<b>\$12,244,861</b>	<b>\$12,673,431</b>	<b>\$13,117,001</b>	<b>\$13,444,926</b>	<b>\$13,781,049</b>	<b>\$14,125,576</b>	<b>\$14,478,715</b>	<b>\$14,840,683</b>	<b>\$15,211,700</b>	
Minimum reserve = 60 days of annual O&M	\$4,800,247	\$4,981,211	\$5,163,262	\$5,359,679	\$5,587,338	\$5,832,755	\$6,016,403	\$6,036,301	\$6,260,075	\$6,443,685	
Target reserve = 120 days of annual O&M	\$9,600,493	\$9,962,422	\$10,326,524	\$10,719,358	\$11,174,676	\$11,665,510	\$12,032,807	\$12,072,603	\$12,520,150	\$12,887,369	
<b>Total Ending Reserves</b>	<b>\$21,137,706</b>	<b>\$20,923,116</b>	<b>\$19,999,006</b>	<b>\$19,951,591</b>	<b>\$20,231,276</b>	<b>\$20,642,971</b>	<b>\$21,642,602</b>	<b>\$23,932,980</b>	<b>\$26,358,468</b>	<b>\$29,221,094</b>	

	Budget	Projected									Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Beginning Balance</b>	<b>\$43,039,386</b>	<b>\$25,677,664</b>	<b>\$21,344,292</b>	<b>\$21,249,741</b>	<b>\$23,373,217</b>	<b>\$24,779,333</b>	<b>\$26,736,427</b>	<b>\$27,311,464</b>	<b>\$27,776,251</b>	<b>\$28,062,424</b>	
<b>Revenues</b>											
Replacement Transfer from Enterprise	\$0	\$1,000,000	\$2,775,000	\$2,858,250	\$2,943,998	\$3,032,317	\$3,123,287	\$3,216,986	\$3,313,495	\$3,412,900	
Capacity Buy-In Fees	1,453,866	1,670,628	2,347,349	2,601,461	1,655,088	1,704,741	1,755,883	1,808,560	1,862,816	1,918,701	
Bond Issuance	0	0	0	0	0	15,500,000	15,500,000	0	0	0	
Loan Issuance	0	0	0	0	0	0	0	0	0	0	
Interest	1,212,000	1,312,000	747,050	743,741	584,330	619,483	668,411	682,787	694,406	701,561	
<b>Total Revenues</b>	<b>\$2,665,866</b>	<b>\$3,982,628</b>	<b>\$5,869,399</b>	<b>\$6,203,451</b>	<b>\$5,183,416</b>	<b>\$20,856,542</b>	<b>\$21,047,581</b>	<b>\$5,708,332</b>	<b>\$5,870,718</b>	<b>\$6,033,161</b>	
<b>Total Replacement Funds Available</b>	<b>\$45,705,252</b>	<b>\$29,660,292</b>	<b>\$27,213,691</b>	<b>\$27,453,193</b>	<b>\$28,556,633</b>	<b>\$45,635,875</b>	<b>\$47,784,008</b>	<b>\$33,019,795</b>	<b>\$33,646,969</b>	<b>\$34,095,586</b>	
<b>Expenses</b>											
<b>Sewer Replacement O&amp;M</b>											
<i>Other Expenses</i>											
JPA Contribution	\$280,000	\$289,000	\$298,000	\$307,000	\$317,000	\$327,000	\$337,000	\$348,000	\$359,000	\$370,000	
Total Other Expenses	\$280,000	\$289,000	\$298,000	\$307,000	\$317,000	\$327,000	\$337,000	\$348,000	\$359,000	\$370,000	
<b>Total Sewer Replacement O&amp;M</b>	<b>\$280,000</b>	<b>\$289,000</b>	<b>\$298,000</b>	<b>\$307,000</b>	<b>\$317,000</b>	<b>\$327,000</b>	<b>\$337,000</b>	<b>\$348,000</b>	<b>\$359,000</b>	<b>\$370,000</b>	
<b>Replacement Capital Projects</b>											
Capital Projects - Proposed Fund Limits	\$19,747,588	\$8,027,000	\$5,665,950	\$3,772,976	\$3,460,300	\$17,564,150	\$18,118,950	\$2,878,950	\$3,208,950	\$3,608,950	
<b>Total Replacement Capital Projects</b>	<b>\$19,747,588</b>	<b>\$8,027,000</b>	<b>\$5,665,950</b>	<b>\$3,772,976</b>	<b>\$3,460,300</b>	<b>\$17,564,150</b>	<b>\$18,118,950</b>	<b>\$2,878,950</b>	<b>\$3,208,950</b>	<b>\$3,608,950</b>	
<b>Debt Service</b>											
Other Replacement Debt Payments	\$0	\$0	\$0	\$0	\$0	\$1,008,297	\$2,016,594	\$2,016,594	\$2,016,594	\$2,016,594	
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,008,297</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	<b>\$2,016,594</b>	
<b>Total Replacement Expenses</b>	<b>\$20,027,588</b>	<b>\$8,316,000</b>	<b>\$5,963,950</b>	<b>\$4,079,976</b>	<b>\$3,777,300</b>	<b>\$18,899,447</b>	<b>\$20,472,544</b>	<b>\$5,243,544</b>	<b>\$5,584,544</b>	<b>\$5,995,544</b>	
<b>Ending Balance</b>	<b>\$25,677,664</b>	<b>\$21,344,292</b>	<b>\$21,249,741</b>	<b>\$23,373,217</b>	<b>\$24,779,333</b>	<b>\$26,736,427</b>	<b>\$27,311,464</b>	<b>\$27,776,251</b>	<b>\$28,062,424</b>	<b>\$28,100,041</b>	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 4 - Expansion Fund - 320

	Budget		Projected								Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Beginning Balance</b>	\$50,752,818	\$50,295,359	\$51,488,236	\$53,653,868	\$57,910,374	\$59,493,424	\$56,505,486	\$52,008,910	\$54,897,846	\$60,253,195	
<b>Revenues</b>											
Expansion Transfers from Enterprise	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capacity Reserve Fees	3,514,675	3,974,142	5,495,894	5,996,105	3,756,290	3,810,456	3,866,248	3,923,713	3,982,902	4,043,867	
Bond Issuance	0	0	0	0	0	0	0	0	0	0	
Loan Issuance	0	0	0	0	0	0	0	0	0	0	
Interest	1,403,000	1,518,000	1,802,088	1,877,885	1,447,759	1,487,336	1,412,637	1,300,223	1,372,446	1,506,330	
<b>Total Revenues</b>	\$4,917,675	\$5,492,142	\$7,297,982	\$7,873,990	\$5,204,049	\$5,297,792	\$5,278,885	\$5,223,936	\$5,355,349	\$5,550,197	
<b>Total Replacement Funds Available</b>	\$55,670,493	\$55,787,501	\$58,786,218	\$61,527,858	\$63,114,423	\$64,791,216	\$61,784,371	\$57,232,846	\$60,253,195	\$65,803,392	
<b>Expenses</b>											
<b>Water Replacement O&amp;M</b>											
<i>Other Expenses</i>											
JPA Contribution (Expan. LAVWMA Debt)	\$3,580,784	\$3,581,215	\$3,582,400	\$3,581,484	\$3,580,999	\$3,580,730	\$3,580,461	\$0	\$0	\$0	
Total Other Expenses	\$3,580,784	\$3,581,215	\$3,582,400	\$3,581,484	\$3,580,999	\$3,580,730	\$3,580,461	\$0	\$0	\$0	
<i>Non-Capitalized Projects</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Water Replacement O&amp;M</b>	\$3,580,784	\$3,581,215	\$3,582,400	\$3,581,484	\$3,580,999	\$3,580,730	\$3,580,461	\$0	\$0	\$0	
<b>Replacement Capital Projects</b>											
Capital Projects - Proposed Fund Limits	1,794,350	718,050	1,549,950	36,000	40,000	4,705,000	6,195,000	2,335,000	0	0	
<b>Total Replacement Capital Projects</b>	1,794,350	718,050	1,549,950	36,000	40,000	4,705,000	6,195,000	2,335,000	0	0	
<b>Total Replacement Expenses</b>	\$5,375,134	\$4,299,265	\$5,132,350	\$3,617,484	\$3,620,999	\$8,285,730	\$9,775,461	\$2,335,000	\$0	\$0	
<b>Ending Balance</b>	\$50,295,359	\$51,488,236	\$53,653,868	\$57,910,374	\$59,493,424	\$56,505,486	\$52,008,910	\$54,897,846	\$60,253,195	\$65,803,392	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 5 - Capital Improvement Plan

	% Split	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Future	Total	Notes
<b>Replacement (Fund 310)</b>														
Daft Replacement	75%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,137,500	\$20,137,500	
<b>General</b>														
District Office Standby Power	50%	\$126,238	\$433,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$559,988	
Information Technology Master Plan	47%	42,300	0	0	0	0	0	0	0	0	0	0	42,300	
On-Site Solar Power, Battery Storage and EV Charging	36%	36,000	0	0	0	0	0	0	0	0	0	0	36,000	
Enterprise Resource Program Implementation - Phase 2	50%	31,000	15,500	0	0	0	0	0	0	0	0	0	46,500	
Articulated Boom Lift	100%	75,000	0	0	0	0	0	0	0	0	0	0	75,000	
Fleet Assets Program	30%	60,000	90,000	90,000	90,000	120,000	120,000	150,000	150,000	180,000	180,000	1,170,000	2,400,000	
Facilities Asset Replacement Program	66%	283,800	283,800	334,950	334,950	334,950	334,950	334,950	334,950	334,950	334,950	4,356,000	7,603,200	
Information Systems Replacement Program	47%	82,250	82,250	329,000	94,000	94,000	94,000	94,000	94,000	94,000	94,000	470,000	1,621,500	
District Office Accessibility Improvements	53%	0	0	113,950	304,750	0	0	0	0	0	0	0	418,700	
IT Master Plan Update 2031	47%	0	0	0	0	0	75,200	0	0	0	0	0	75,200	
<b>Joint Powers Authority</b>														
LAVWMA East Lewelling Easement Improvements	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA San Leandro Sample Station Design Improvements	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Pipeline Inspection	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Pump Station Valve Actuator Replacements	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA SCADA Replacement	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Cathodic Protection Improvements	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Livermore Pipeline Rehabilitation	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Export Pipeline Air Entrapment Mitigation	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Solar Array	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Pump and Motor Rebuild - Pump Nos. 4 and 9	100%	0	0	0	0	0	0	0	0	0	0	0	0	
LAVWMA Export Station Bypass Valve Replacement	100%	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Replacement Fund CIP</b>		<b>\$736,588</b>	<b>\$905,300</b>	<b>\$867,900</b>	<b>\$823,700</b>	<b>\$548,950</b>	<b>\$624,150</b>	<b>\$578,950</b>	<b>\$578,950</b>	<b>\$608,950</b>	<b>\$608,950</b>	<b>\$26,133,500</b>	<b>\$33,015,888</b>	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 5 - Capital Improvement Plan

	% Split	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Future	Total	Notes
<b>Regional Treatment</b>														
WWTP SCADA Improvements - Phase 1	100%	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	
Sewer Loading Study	100%	187,000	0	0	0	0	0	0	0	0	0	0	187,000	
WWTP Fire Alarm System Upgrades	100%	70,000	0	0	0	0	0	0	0	0	0	0	70,000	
Biogas Treatment System Improvements	33%	529,650	8,250	523,050	0	0	0	0	0	0	0	0	1,060,950	
Biogas Flare Improvements	100%	2,965,000	550,000	0	0	0	0	0	0	0	0	0	3,515,000	
Alum Addition	75%	22,500	0	0	0	0	0	0	0	0	0	0	22,500	
WWTP Fencing and Security- Phase 2	100%	500,000	0	0	0	0	0	0	0	0	0	0	500,000	
WWTP HVAC Replacements	100%	4,109,000	0	0	0	0	0	0	0	0	0	0	4,109,000	
WWTP Roof Replacements	100%	190,000	0	0	0	0	0	0	0	0	0	0	190,000	
WWTP Process Assessment FY24 - FY25	100%	35,000	0	0	0	0	0	0	0	0	0	0	35,000	
Hypochlorite Building Replacement	100%	3,575,000	1,135,000	0	0	0	0	0	0	0	0	0	4,710,000	
WWTP Electrical Improvement - Phase 2	100%	0	0	0	0	0	0	0	0	0	0	4,110,000	4,110,000	
WWTP Administration Building Remodel/Renovation	100%	150,000	0	0	0	0	0	0	0	0	0	0	150,000	
Johnson Drive Economic Development Zone Improvements	100%	10,000	0	0	0	0	0	0	0	0	0	0	10,000	
WWTP Sluice/Slide Gate Replacements	100%	475,000	0	0	0	0	0	0	0	0	0	0	475,000	
Cogeneration System Improvement and Upgrades	100%	50,000	0	0	0	0	0	0	0	0	0	0	50,000	
LIMS Upgrade	60%	144,000	123,000	0	0	0	0	0	0	0	0	0	267,000	
WWTP Electrical Improvements - Phase 1	100%	1,960,000	1,740,000	0	0	0	0	0	0	0	0	0	3,700,000	
Wastewater Treatment and Biosolids Facilities Master Plan Update	15%	100,500	44,700	0	0	0	0	0	0	0	0	0	145,200	
Laboratory Equipment	87%	374,100	0	0	0	0	0	0	0	0	0	0	374,100	
WWTP Process Assessment FY 2026-2027	100%	75,000	125,000	0	0	0	0	0	0	0	0	0	200,000	
Influent Pump Room Piping Rehabilitation	100%	665,000	0	0	0	0	0	0	0	0	0	0	665,000	
Cogeneration Engine Replacement	80%	472,000	1,792,000	1,952,000	144,000	160,000	15,440,000	15,440,000	0	0	0	0	35,400,000	
WWTP Arc Flash Study Update 2028	100%	0	30,000	305,000	0	0	0	0	0	0	0	0	335,000	
Recoating and Rehabilitation of Anaerobic Digesters	100%	0	52,000	435,000	435,000	633,500	0	0	0	0	0	0	1,555,500	
Commutator Room Structural Repairs	100%	750,000	0	0	0	0	0	0	0	0	0	0	750,000	
WWTP SCADA Improvements - Phase 2	100%	1,000,000	1,000,000	1,000,000	1,000,000	0	0	0	0	0	0	0	4,000,000	
Regional Wastewater Replacement and Rehabilitation PROGRAM	100%	500,000	500,000	500,000	750,000	1,000,000	1,500,000	2,000,000	2,300,000	2,600,000	3,000,000	14,000,000	28,650,000	
WWTP Recycled and Potable Water Systems	100%	0	0	0	61,276	457,850	0	0	0	0	0	0	519,126	
WWTP Security Improvements	100%	0	0	0	0	660,000	0	0	0	0	0	0	660,000	
Flocculation Baffles in Secondary Clarifiers	100%	0	0	0	0	0	0	100,000	0	0	0	0	100,000	
Secondary Clarifier Drain Valve Replacements	100%	0	0	0	185,000	0	0	0	0	0	0	0	185,000	
WWTP Backup Power System Reliability Improvements	100%	0	0	83,000	374,000	0	0	0	0	0	0	0	457,000	
Wet Weather Flow Capacity	85%	0	0	0	0	0	0	0	0	0	0	734,400	734,400	
Nutrient Removal	80%	0	0	0	0	0	0	0	0	0	0	0	0	
Odor Reduction Tower Replacement	100%	0	0	0	0	0	0	0	0	0	0	2,543,000	2,543,000	
Wastewater Treatment and Biosolids Facilities Master Plan Update 2036	15%	0	0	0	0	0	0	0	0	0	0	127,500	127,500	
Aeration System Upgrades	75%	0	0	0	0	0	0	0	0	0	0	7,500,000	7,500,000	
<b>Water System</b>														
District Facilities Security- Phase 2	10%	2,250	21,750	0	0	0	0	0	0	0	0	0	24,000	
<b>Total Replacement Fund CIP</b>		\$19,747,588	\$8,027,000	\$5,665,950	\$3,772,976	\$3,460,300	\$17,564,150	\$18,118,950	\$2,878,950	\$3,208,950	\$3,608,950	\$55,148,400	\$141,202,164	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 5 - Capital Improvement Plan

	% Split	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Future	Total	Notes
<b>Expansion (Fund 320)</b>														
DAFT Replacement	25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,712,500	\$6,712,500	
<b>General</b>														
On-Site Solar Power, Battery Storage and Electric Vehicle Charging	24%	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	24,000	
<b>Regional Wastewater Treatment</b>														
Food Waste Receiving Facility	100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,075,000	4,075,000	
Biogas Treatment System Improvements	67%	1,075,350	16,750	1,061,950	0	0	0	0	0	0	0	0	2,154,050	
Alum Addition	25%	7,500	0	0	0	0	0	0	0	0	0	0	7,500	
Wastewater Treatment and Biosolids Facilities Master Plan Update	85%	569,500	253,300	0	0	0	0	0	0	0	0	0	822,800	
Cogeneration Engine Replacement	20%	118,000	448,000	488,000	36,000	40,000	3,860,000	3,860,000	0	0	0	0	8,850,000	
Regional Dublin Trunk Relief Sewer	100%	0	0	0	0	0	845,000	2,335,000	2,335,000	0	0	0	5,515,000	
Wet Weather Flow Capacity	15%	0	0	0	0	0	0	0	0	0	0	129,600	129,600	
Biosolids Dewatering Facility	100%	0	0	0	0	0	0	0	0	0	0	69,100,000	69,100,000	
Cogeneration Engine #4	100%	0	0	0	0	0	0	0	0	0	0	10,500,000	10,500,000	
Emergency Power for Distribution Panel-D	100%	0	0	0	0	0	0	0	0	0	0	6,394,000	6,394,000	
Cover Primary Clarifiers	100%	0	0	0	0	0	0	0	0	0	0	6,210,000	6,210,000	
Cover Settled Sewage Channel and Selector	100%	0	0	0	0	0	0	0	0	0	0	3,310,000	3,310,000	
Nutrient Removal	20%	0	0	0	0	0	0	0	0	0	0	0	0	
Wastewater Treatment and Biosolids Facilities Master Plan Update 2036	85%	0	0	0	0	0	0	0	0	0	0	722,500	722,500	
Aeration System Upgrades	25%	0	0	0	0	0	0	0	0	0	0	2,500,000	2,500,000	
<b>Total Expansion Fund CIP</b>		<b>\$1,794,350</b>	<b>\$718,050</b>	<b>\$1,549,950</b>	<b>\$36,000</b>	<b>\$40,000</b>	<b>\$4,705,000</b>	<b>\$6,195,000</b>	<b>\$2,335,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$109,653,600</b>	<b>\$127,026,950</b>	
<b>Retained Funds for Future Use</b>														
Replacement Fund		\$0	\$0	\$0	\$1,686,735	\$1,138,786	\$2,672,908	\$2,260,220	\$2,146,595	\$1,967,362	\$1,722,651			
Expansion Fund		\$1,720,325	\$3,256,092	\$3,945,944	\$5,960,105	\$3,716,290	\$0	\$0	\$1,588,713	\$3,982,902	\$4,043,867			
<b>Total Capital Project Costs</b>		<b>\$23,262,263</b>	<b>\$12,001,142</b>	<b>\$11,161,844</b>	<b>\$11,455,816</b>	<b>\$8,355,376</b>	<b>\$24,942,058</b>	<b>\$26,574,170</b>	<b>\$8,949,258</b>	<b>\$9,159,214</b>	<b>\$9,375,468</b>			
<b>Transfer from Operations</b>														
Replacement Fund		\$0	\$1,000,000	\$2,775,000	\$2,858,250	\$2,943,998	\$3,032,317	\$3,123,287	\$3,216,986	\$3,313,495	\$3,412,900			
Expansion Fund		0	0	0	0	0	0	0	0	0	0			
<b>Capacity Reserve Fee</b>														
Replacement Fund		\$1,453,866	\$1,670,628	\$2,347,349	\$2,601,461	\$1,655,088	\$1,704,741	\$1,755,883	\$1,808,560	\$1,862,816	\$1,918,701			
Expansion Fund		3,514,675	3,974,142	5,495,894	5,996,105	3,756,290	3,810,456	3,866,248	3,923,713	3,982,902	4,043,867			
<b>Reserve Funding</b>														
Replacement Fund		\$18,293,722	\$5,356,372	\$543,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Expansion Fund		0	0	0	0	0	894,544	2,328,752	0	0	0			
<b>Debt Financing</b>														
Replacement Fund		\$0	\$0	\$0	\$0	\$0	\$15,500,000	\$15,500,000	\$0	\$0	\$0			
Expansion Fund		0	0	0	0	0	0	0	0	0	0			
<b>Total Capital Project Costs</b>		<b>\$23,262,263</b>	<b>\$12,001,142</b>	<b>\$11,161,844</b>	<b>\$11,455,816</b>	<b>\$8,355,376</b>	<b>\$24,942,058</b>	<b>\$26,574,170</b>	<b>\$8,949,258</b>	<b>\$9,159,214</b>	<b>\$9,375,468</b>			

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 6 - Revenue at Present Rates  
Dublin San Ramon

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Single Family</b>													
	<u><i>\$/Bi-Month</i></u>												
Base Charge	61.58												
Number of Customers	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692
Total Single Family Revenue	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$606,317	\$7,275,800
<b>Townhouse</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge	61.58												
Number of Customers	319	319	319	319	319	319	319	319	319	319	319	319	319
Total Townhouse Revenue	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$9,822	\$117,864
<b>Duplex</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge	123.16												
Number of Customers	44	44	44	44	44	44	44	44	44	44	44	44	44
Total Duplex Revenue	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$2,710	\$32,514
<b>Condominium</b>													
Accounts	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge	46.69												
Number of Customers	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
Total Condominium Revenue	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$89,411	\$1,072,936

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 6 - Revenue at Present Rates  
Dublin San Ramon

	July	August	September	October	November	December	January	February	March	April	May	June	Total	
<b>MultiFamily</b>														
Accounts	300	300	300	300	300	300	300	300	300	300	300	300	300	
	<u><i>\$/Bi-Month/Unit</i></u>													
Base Charge	46.69													
Number of Customers	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	
Total Multifamily Revenue	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$137,058	\$1,644,702	
<b>Single Family Home with 2nd Dwelling</b>														
	<u><i>\$/Bi-Month/Unit</i></u>													
Base Charge	61.58													
Number of Customers	104	104	104	104	104	104	104	104	104	104	104	104	104	
Total Single Family with Add'l Dwelling Units Revenue	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$3,202	\$38,426	
	<u><i>\$/Bi-Month/Unit</i></u>													
Base Charge	46.69													
Number of Customers	104	104	104	104	104	104	104	104	104	104	104	104	104	
Total Single Family with Add'l Dwelling Units Revenue	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$2,428	\$29,135	
<b>Commercial/Institutional/Industrial</b>														
Accounts	825	825	825	825	825	825	825	825	825	825	825	825	825	
	<u><i>\$/100 CF</i></u>													
Less than or equal to 300 mg/L	\$3.48	21,611	37,004	19,601	41,235	17,772	40,349	28,113	20,119	15,015	29,851	18,251	19,700	308,621
Between 300 and 450 mg/L	\$4.45	0	0	0	0	0	0	0	0	0	0	0	0	
Between 450 and 600 mg/L	\$5.41	1,961	4,050	2,048	4,400	2,107	3,930	5,590	9	1,589	3,471	1,815	3,779	34,747
Between 600 and 750 mg/L	\$6.38	8,636	5,767	8,225	4,936	8,523	4,777	13,207	0	8,366	4,425	8,724	4,714	80,301
Between 750 and 900 mg/L	\$7.34	317	3,458	275	3,406	247	3,390	3,098	0	213	2,586	290	2,884	20,165
Between 900 and 1,050 mg/L	\$8.30	20,358	808	20,761	784	19,027	794	14,666	0	13,030	716	14,017	876	105,836
Greater than 1,050 mg/L	TBD by District													-
	\$312,207	\$219,562	\$306,103	\$230,305	\$287,357	\$223,625	\$356,799	\$70,059	\$223,934	\$175,819	\$247,464	\$147,515	\$2,800,750	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 6 - Revenue at Present Rates  
Dublin San Ramon

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>DERWA</b>													
Accounts	\$0.00	1	1	1	1	1	1	1	1	1	1	1	1
Demand													
Volume per Million Gallons	\$4,112.92	12.12	11.92	11.77	11.44	11.95	12.39	11.82	14.29	13.26	12.01	11.99	11.52
BOD - \$/lbs.	\$0.38	16,533	18,248	10,680	10,884	21,191	5,935	2,842	3,325	6,591	22,385	27,644	37,188
TSS - \$/lbs.	\$0.76	104,781	142,397	124,600	83,644	88,918	53,106	11,101	21,261	61,889	154,063	115,602	146,909
Total DERWA	\$135,693	\$164,111	\$147,116	\$114,725	\$124,716	\$93,568	\$58,123	\$76,168	\$104,052	\$174,908	\$147,593	\$173,033	1,513,806
<b>SFPUC</b>													
Accounts		1	1	1	1	1	1	1	1	1	1	1	1
\$ per Gallon	\$0.04	21,500	17,000	11,000	21,500	9,500	23,500	20,500	28,250	18,400	13,250	13,000	14,000
Total Septic Haulers		\$815	\$644	\$417	\$815	\$360	\$891	\$777	\$1,071	\$697	\$502	\$493	\$531
<b>Septic Haulers</b>													
Accounts		1	1	1	1	1	1	1	1	1	1	1	1
\$ per Gallon	\$0.04	0	0	0	0	0	0	0	0	0	0	0	0
Total Septic Haulers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 6 - Revenue at Present Rates  
Pleasanton

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Single Family</b>													
	<u><i>\$/Bi-Month</i></u>												
Base Charge	61.58												
Number of Customers	18,383	18,383	18,383	18,383	18,383	18,383	18,383	18,383	18,383	18,383	18,383	18,383	18,383
Total Single Family Revenue	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$566,007	\$6,792,089
<b>Townhouse</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge	61.58												
Number of Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Townhouse Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Duplex</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge	123.16												
Number of Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Duplex Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Condominium</b>													
Accounts	412	412	412	412	412	412	412	412	412	412	412	412	412
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge	46.69												
Number of Customers	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541
Total Condominium Revenue	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$35,975	\$431,696

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 6 - Revenue at Present Rates  
Pleasanton

	July	August	September	October	November	December	January	February	March	April	May	June	Total	
<b>MultiFamily</b>														
Accounts	237	237	237	237	237	237	237	237	237	237	237	237	237	
	<u><i>\$/Bi-Month/Unit</i></u>													
Base Charge	46.69													
Number of Customers	5,739	5,739	5,739	5,739	5,739	5,739	5,739	5,739	5,739	5,739	5,739	5,739	5,739	
Total Multifamily Revenue	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$133,977	\$1,607,723	
<b>Single Family Home with 2nd Dwelling</b>														
	<u><i>\$/Bi-Month/Unit</i></u>													
Base Charge	61.58													
Number of Customers	205	205	205	205	205	205	205	205	205	205	205	205	205	
Total Single Family with Add'l Dwelling Units Revenue	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$75,743	
	<u><i>\$/Bi-Month/Unit</i></u>													
Base Charge	46.69													
Number of Customers	205	205	205	205	205	205	205	205	205	205	205	205	205	
Total Single Family with Add'l Dwelling Units Revenue	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$4,786	\$57,429	
<b>Commercial/Institutional/Industrial</b>														
Accounts	800	800	800	800	800	800	800	800	800	800	800	800	800	
	<u><i>\$/100 CF</i></u>													
Less than or equal to 300 mg/L	\$3.48	92,773	41,144	108,739	23,238	70,991	17,902	54,304	15,271	50,381	15,099	54,511	19,550	563,904
Between 300 and 450 mg/L	\$4.45	0	0	0	0	0	0	0	0	1,226	0	0	0	1,226
Between 450 and 600 mg/L	\$5.41	12,797	615	13,295	380	6,187	381	4,803	418	4,241	443	4,846	441	48,846
Between 600 and 750 mg/L	\$6.38	20,796	6,781	24,216	3,851	15,523	4,602	13,882	3,816	12,151	3,597	12,194	3,793	125,202
Between 750 and 900 mg/L	\$7.34	569	824	525	434	471	418	498	407	1,952	375	445	902	7,820
Between 900 and 1,050 mg/L	\$8.30	3,315	2,386	2,836	1,306	1,467	1,165	1,125	1,069	1,259	1,128	1,417	1,086	19,559
Greater than 1,050 mg/L	TBD by District													-
	\$556,450	\$215,623	\$632,226	\$121,518	\$395,188	\$106,466	\$316,521	\$91,609	\$306,028	\$90,010	\$308,741	\$110,248	\$3,250,628	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 7 - Forecast Rate Revenue

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Single Family</b>										
	<u><i>\$/Bi-Month</i></u>									
Base Charge	61.58									
Number of Customers	38,075	38,741	38,967	39,195	39,425	39,657	39,891	40,126	40,364	40,602
Total Single Family Revenue	\$14,067,889	\$14,314,068	\$14,397,374	\$14,481,606	\$14,566,764	\$14,652,538	\$14,738,930	\$14,825,939	\$14,913,565	\$15,001,808
<b>Townhouse</b>										
	<u><i>\$/Bi-Month/Unit</i></u>									
Base Charge	61.58									
Number of Customers	319	325	326	328	330	332	334	336	338	340
Total Townhouse Revenue	\$117,864	\$119,927	\$120,625	\$121,330	\$122,044	\$122,762	\$123,486	\$124,215	\$124,949	\$125,689
<b>Duplex</b>										
	<u><i>\$/Bi-Month/Unit</i></u>									
Base Charge	123.16									
Number of Customers	44	45	45	45	46	46	46	46	47	47
Total Duplex Revenue	\$32,514	\$33,083	\$33,276	\$33,470	\$33,667	\$33,866	\$34,065	\$34,266	\$34,469	\$34,673
<b>Condominium</b>										
Accounts										
	<u><i>\$/Bi-Month/Unit</i></u>									
Base Charge	46.69									
Number of Customers	5,371	5,465	5,497	5,529	5,561	5,594	5,627	5,660	5,694	5,728
Total Condominium Revenue	\$1,504,632	\$1,530,962	\$1,539,872	\$1,548,881	\$1,557,989	\$1,567,163	\$1,576,403	\$1,585,709	\$1,595,081	\$1,604,519

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 7 - Forecast Rate Revenue

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Single Family</b>											
<b>MultiFamily</b>											
Accounts											
	<u><b>\$/Bi-Month/Unit</b></u>										
Base Charge	46.69										
Number of Customers	11,610	11,813	11,882	11,951	12,022	12,093	12,164	12,236	12,308	12,381	
Total Multifamily Revenue	\$3,252,425	\$3,309,341	\$3,328,601	\$3,348,075	\$3,367,763	\$3,387,593	\$3,407,567	\$3,427,683	\$3,447,941	\$3,468,343	
<b>Single Family Home with 2nd Dwelling</b>											
	<u><b>\$/Bi-Month/Unit</b></u>										
Base Charge	61.58										
Number of Customers	309	314	316	318	320	322	324	326	328	330	
Total Single Family with Add'l Dwelling Units Reven	\$114,169	\$116,167	\$116,843	\$117,527	\$118,218	\$118,914	\$119,615	\$120,321	\$121,032	\$121,749	
Base Charge	46.69										
Number of Customers	309	314	316	318	320	322	324	326	328	330	
Total Single Family with Add'l Dwelling Units Reven	\$86,563	\$88,078	\$88,591	\$89,109	\$89,633	\$90,161	\$90,692	\$91,228	\$91,767	\$92,310	
<b>Commercial/Institutional/Industrial</b>											
Accounts	1,625	1,653	1,663	1,673	1,683	1,693	1,703	1,713	1,723	1,733	
	134.9975998										
<b>Consumption</b>	<u><b>\$/100 CF</b></u>										
Less than or equal to 300 mg/L	3.48	872,525	887,793	892,960	898,184	903,466	908,786	914,144	919,541	924,975	930,449
Between 300 and 450 mg/L	4.45	1,226	1,248	1,255	1,262	1,270	1,277	1,285	1,292	1,300	1,308
Between 450 and 600 mg/L	5.41	83,592	85,055	85,550	86,051	86,557	87,066	87,580	88,097	88,617	89,142
Between 600 and 750 mg/L	6.38	205,503	209,100	210,317	211,547	212,791	214,044	215,306	216,577	217,857	219,146
Between 750 and 900 mg/L	7.34	27,984	28,474	28,640	28,807	28,977	29,147	29,319	29,492	29,667	29,842
Between 900 and 1,050 mg/L	8.30	125,395	127,590	128,332	129,083	129,842	130,607	131,377	132,152	132,933	133,720
Greater than 1,050 mg/L	TBD by District	0	0	0	0	0	0	0	0	0	0
Total Revenues		\$6,051,377	\$6,157,272	\$6,193,107	\$6,229,340	\$6,265,970	\$6,302,867	\$6,340,029	\$6,377,456	\$6,415,149	\$6,453,107

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 7 - Forecast Rate Revenue

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Single Family</b>										
<b>DERWA</b>										
Demand	\$0.00	1	1	1	1	1	1	1	1	1
Volume per Million Gallons	\$4,125.33	146	149	150	151	152	153	153	154	155
BOD - \$/lbs.	\$0.38	183,447	186,657	187,743	188,842	189,952	191,071	192,197	193,332	194,475
TSS - \$/lbs.	\$0.76	1,108,271	1,127,665	1,134,228	1,140,863	1,147,572	1,154,329	1,161,135	1,167,990	1,174,893
Total DERWA	\$1,515,613	\$1,542,141	\$1,551,116	\$1,560,191	\$1,569,366	\$1,578,607	\$1,587,914	\$1,597,288	\$1,606,729	\$1,616,236
<b>SFPUC</b>										
Accounts		1	1	1	1	1	1	1	1	1
\$ per Gallon	\$0.04	211,400	215,099	216,351	217,617	218,897	220,186	221,484	222,791	224,108
Total Septic Haulers		\$8,012	\$8,152	\$8,200	\$8,248	\$8,296	\$8,345	\$8,394	\$8,444	\$8,494
<b>Septic Haulers</b>										
Accounts		0	0	0	0	0	0	0	0	0
\$ per Gallon	\$0.04	0	0	0	0	0	0	0	0	0
Total Septic Haulers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 7 - Forecast Rate Revenue

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Single Family</b>										
<b>Revenue</b>										
Single Family	14,182,059	14,430,235	14,514,217	14,599,133	14,684,982	14,771,452	14,858,545	14,946,260	15,034,597	15,123,556
Duplex/ Townhome	150,378	153,010	153,900	154,801	155,711	156,628	157,551	158,482	159,418	160,361
Multifamily/ Condominium	4,843,621	4,928,381	4,957,063	4,986,065	5,015,385	5,044,917	5,074,662	5,104,620	5,134,789	5,165,172
Non-Residential	6,051,377	6,157,272	6,193,107	6,229,340	6,265,970	6,302,867	6,340,029	6,377,456	6,415,149	6,453,107
DERWA Rate Revenue	1,515,613	1,542,141	1,551,116	1,560,191	1,569,366	1,578,607	1,587,914	1,597,288	1,606,729	1,616,236
SFPUC	8,012	8,152	8,200	8,248	8,296	8,345	8,394	8,444	8,494	8,544
Septic Haulers	0	0	0	0	0	0	0	0	0	0
	26,751,059	27,219,191	27,377,603	27,537,776	27,699,710	27,862,816	28,027,096	28,192,549	28,359,176	28,526,976
<b>Accounts</b>										
Single Family	38,384	39,056	39,283	39,513	39,745	39,979	40,215	40,452	40,691	40,932
Duplex/ Townhome	363	369	372	374	376	378	380	383	385	387
Multifamily/ Condominium	309	314	316	318	320	322	324	326	328	330
Non-Residential	1,625	1,653	1,663	1,673	1,683	1,693	1,703	1,713	1,723	1,733
DERWA Rate Revenue	1	1	1	1	1	1	1	1	1	1
SFPUC	1	1	1	1	1	1	1	1	1	1
Septic Haulers	0	0	0	0	0	0	0	0	0	0
	40,683	41,395	41,636	41,879	42,126	42,374	42,623	42,875	43,128	43,384

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Revenue Requirement  
Exhibit 7 - Forecast Rate Revenue

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Single Family</b>										
<b>Units</b>										
Single Family	38,384	39,056	39,283	39,513	39,745	39,979	40,215	40,452	40,691	40,932
Duplex/ Townhome	407	414	417	419	421	424	426	429	431	434
Multifamily/ Condominium	17,290	17,593	17,695	17,798	17,903	18,009	18,115	18,222	18,329	18,438
Non-Residential	1,625	1,653	1,663	1,673	1,683	1,693	1,703	1,713	1,723	1,733
DERWA Rate Revenue	1	1	1	1	1	1	1	1	1	1
SFPUC	1	1	1	1	1	1	1	1	1	1
Septic Haulers	0	0	0	0	0	0	0	0	0	0
	57,708	58,718	59,059	59,405	59,754	60,106	60,461	60,817	61,177	61,539
<b>Volume</b>										
Single Family	3,118,341	3,172,910	3,191,376	3,210,047	3,228,924	3,247,937	3,267,087	3,286,373	3,305,797	3,325,357
Duplex/ Townhome	33,065	33,644	33,840	34,037	34,238	34,439	34,642	34,847	35,053	35,260
Multifamily/ Condominium	1,095,633	1,114,805	1,121,293	1,127,854	1,134,486	1,141,166	1,147,894	1,154,671	1,161,495	1,168,368
Non-Residential	1,316,227	1,339,260	1,347,054	1,354,935	1,362,903	1,370,928	1,379,011	1,387,152	1,395,350	1,403,606
DERWA Rate Revenue	195,809	199,236	200,395	201,568	202,753	203,947	205,149	206,360	207,580	208,808
SFPUC	282.60	287.55	289.22	290.91	292.62	294.35	296.08	297.83	299.59	301.36
Septic Haulers	0	0	0	0	0	0	0	0	0	0
	5,759,357	5,860,142	5,894,247	5,928,732	5,963,595	5,998,711	6,034,080	6,069,701	6,105,575	6,141,701

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Development of Distribution Factors  
Exhibit 8 - Volume Distribution Factor

	<b>FY 2027</b>	<b>1.8%</b>	<b>Total Annual</b>	<b>Avg. Daily</b>	
	<b>Annual Flow</b>	<b>Inflow and</b>	<b>Flow at Plant</b>	<b>Flow At</b>	<b>% of</b>
	<b>(CCF)</b>	<b>Infiltration <sup>[1]</sup></b>	<b>(CCF)</b>	<b>Plant (MGD)</b>	<b>Total</b>
Single Family	3,172,910	57,112	3,230,023	6.6	54.1%
Duplex/ Townhome	33,644	606	34,249	0.1	0.6%
Multifamily/ Condominium	1,114,805	20,066	1,134,872	2.3	19.0%
Non-Residential	1,339,260	24,107	1,363,366	2.8	22.9%
DERWA Rate Revenue	199,236	3,586	202,822	0.4	3.4%
SFPUC	288	0	288	0.0	0.0%
Septic Haulers	0	0	0	0.0	0.0%
<b>Total</b>	<b>5,860,142</b>	<b>105,477</b>	<b>5,965,619</b>	<b>12.2</b>	<b>100.0%</b>
		<i>Actual Flows <sup>[2]</sup></i>	<b>5,952,795</b>	<b>12.2</b>	

(VOL)

**Notes**

[1] - Provided by District in file, RWW-11 and LWW-12 Information on system Inflow & Infiltration in TM 7.31.25

[2] - Provide by District; July 2024 - June 2025, WWTP Influent and DERWA Production 2024-2025 v11.05.25.xlsx

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Development of Distribution Factors  
Exhibit 9 - Customer Distribution Factor

	<i>Actual Customer</i>		<i>Customer Service &amp; Accounting</i>	
	Number of Account <sup>[1]</sup>	% of Total	Living Units	% of Total
Single Family	39,056	94.3%	39,056	66.5%
Duplex/ Townhome	369	0.9%	414	0.7%
Multifamily/ Condominium	314	0.8%	17,593	30.0%
Non-Residential	1,653	4.0%	1,653	2.8%
DERWA Rate Revenue	1	0.0%	1	0.0%
SFPUC	1	0.0%	1	0.0%
Septic Haulers	0	0.0%	0	0.0%
<b>Total</b>	<b>41,395</b>	<b>100.0%</b>	<b>58,718</b>	<b>100.0%</b>
		<i>(AC)</i>		<i>(WCA)</i>

**Notes**

[1] - Based on FY 2024/25 Billing Data

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Development of Distribution Factors  
Exhibit 10 - Strength Distribution Factor

	<i>Biological Oxygen Demand</i>				<i>Total Suspended Solids</i>		
	Daily Flow (MGD)	Avg. Factor (mg/l)	Calculated Pounds <sup>[1]</sup>	% of Total	Avg. Factor (mg/l)	Calculated Pounds <sup>[1]</sup>	% of Total
Single Family	6.62	245	4,940,269	52.6%	284	5,730,712	48.1%
Duplex/ Townhome	0.07	245	52,384	0.6%	284	60,765	0.5%
Multifamily/ Condominium	2.33	245	1,735,769	18.5%	284	2,013,492	16.9%
Non-Residential	2.79	290	2,468,252	26.3%	348	2,961,902	24.9%
DERWA Rate Revenue	0.42	150	190,017	2.0%	907	1,147,963	9.6%
SFPUC	0.00	85	153	0.0%	130	233	0.0%
Septic Haulers	0.00	3,500	0	0.0%	3,500	0	0.0%
<b>Total</b>	<b>12.2</b>	<b>252</b>	<b>9,386,843</b>	<b>100.0%</b>	<b>319.94</b>	<b>11,915,067</b>	<b>100.0%</b>
				<b>(BOD)</b>			<b>(TSS)</b>
System Characteristics [2]	12.2	252	9,364,841		320	11,891,861	

**Notes**

[1] - Calculated Pounds = Daily Flow \* Factor \* 8.34 (Lbs. / MGD)

[2] -System Characteristics provided By District Staff (RWW-12 Strength Data.xlsx)

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Development of Distribution Factors  
Exhibit 11 - Revenue Related Distribution Factor

	Projected FY 2027	% of Total
Single Family	\$14,430,235	53.0%
Duplex/ Townhome	153,010	0.6%
Multifamily/ Condominium	4,928,381	18.1%
Non-Residential	6,157,272	22.6%
DERWA Rate Revenue	1,542,141	5.7%
SFPUC	8,152	0.0%
Septic Haulers	0	0.0%
<b>Total</b>	<b>\$27,219,191</b>	<b>100.0%</b>

*(RR)*

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Functionalization and Classification  
Exhibit 12 - Plant In Service

	Replacement Cost	<i>Strength Related</i>			<i>Weighted for</i>				<i>Basis of Classification</i>							
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)	Revenue Related (RR)	Direct Assignment (DA)	(VOL)	(BOD)	(TSS)	(AC)	(WCA)	(RR)	(DA)	
<b>Headworks</b>																
Raw Sewage & Vactor Septage	\$41,600	\$20,800	-	20,800.00	-	-	-	-	50%	0%	50%	0%	0%	0%	0%	
Bar Screen	4,558,700	2,279,350	-	2,279,350.00	-	-	-	-	50%	0%	50%	0%	0%	0%	0%	
	\$4,600,300	\$2,300,150	-	2,300,150.00	-	-	-	-								
<b>Primary Treatment</b>																
Inner Sewer	\$0	0	0	0	0	0	0	0	50%	0%	50%	0%	0%	0%	0%	
Influent Pump Station	895,000	895,000	0	0	0	0	0	0	100%	0%	0%	0%	0%	0%	0%	
Pre-Aeration	577,200	288,600	0	288,600	0	0	0	0	50%	0%	50%	0%	0%	0%	0%	
Primary Sedimentation	3,613,100	1,806,550	903,275	903,275	0	0	0	0	50%	25%	25%	0%	0%	0%	0%	
	\$5,085,300	2,990,150	903,275	1,191,875	0	0	0	0								
<b>Secondary Treatment</b>																
RAS/Settled Sewage Channel	\$83,600	41,800	20,900	20,900	0	0	0	0	50%	25%	25%	0%	0%	0%	0%	
Aeration	3,171,300	1,585,650	1,585,650	0	0	0	0	0	50%	50%	0%	0%	0%	0%	0%	
Disinfection	623,700	623,700	0	0	0	0	0	0	100%	0%	0%	0%	0%	0%	0%	
Secondary Clarifiers	4,096,500	2,048,250	491,580	1,556,670	0	0	0	0	50%	12%	38%	0%	0%	0%	0%	
	\$7,975,100	4,299,400	2,098,130	1,577,570	0	0	0	0								
<b>Final Effluent</b>																
Diversion	\$18,600	18,600	0	0	0	0	0	0	100%	0%	0%	0%	0%	0%	0%	
Pumping	715,200	715,200	0	0	0	0	0	0	100%	0%	0%	0%	0%	0%	0%	
	\$733,800	733,800	0	0	0	0	0	0								
<b>Wet Weather</b>																
Holding Basins	\$8,592,700	8,592,700	0	0	0	0	0	0	100%	0%	0%	0%	0%	0%	0%	
<b>Solids Processing</b>																
DAFT	\$838,200	419,100	0	419,100	0	0	0	0	50%	0%	50%	0%	0%	0%	0%	
Anaerobic Digestion	11,260,200	5,630,100	0	5,630,100	0	0	0	0	50%	0%	50%	0%	0%	0%	0%	
Digested Sludge	760,000	380,000	0	380,000	0	0	0	0	50%	0%	50%	0%	0%	0%	0%	
Facultative Sludge Lagoons	423,400	211,700	105,850	105,850	0	0	0	0	50%	25%	25%	0%	0%	0%	0%	
FOG Storage & Distribution	303,700	151,850	0	151,850	0	0	0	0	50%	0%	50%	0%	0%	0%	0%	
	\$13,585,500	6,792,750	105,850	6,686,900	0	0	0	0								
<b>Cogeneration</b>																
Cogeneration	\$6,530,700	\$4,354,018	\$1,088,341	\$1,088,341	\$0	\$0	\$0	\$0	67%	17%	17%	0%	0%	0%	0%	
<b>Odor Control</b>																
ORT	\$35,600	\$17,800	\$8,900	\$8,900	\$0	\$0	\$0	\$0	50%	25%	25%	0%	0%	0%	0%	
Biofilter	1,618,000	809,000	404,500	404,500	0	0	0	0	50%	25%	25%	0%	0%	0%	0%	
	\$1,653,600	\$826,800	\$413,400	\$413,400	\$0	\$0	\$0	\$0								

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Functionalization and Classification  
Exhibit 12 - Plant In Service

	Replacement Cost	<u>Strength Related</u>			<u>Weighted for</u>				<u>Basis of Classification</u>						
		Volume (VOL)	Demand (BOD)	Suspended Solids (TSS)	Actual	Customer	Revenue	Direct	(VOL)	(BOD)	(TSS)	(AC)	(WCA)	(RR)	(DA)
					Customer (AC)	Acct/Svcs (WCA)	Related (RR)	Assignment (DA)							
<b>Plant Before General</b>	<b>\$48,757,000</b>	<b>\$30,889,768</b>	<b>\$4,608,996</b>	<b>\$13,258,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>							
<b>% Plant Before General Plant</b>	<b>100.0%</b>	<b>63.4%</b>	<b>9.5%</b>	<b>27.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<i>Factor PBGP</i>						
<b>Utilities &amp; Electrical</b>															
Switches	\$452,400	\$150,800	\$150,800	\$150,800	\$0	\$0	\$0	\$0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Transformers	261,100	87,033	87,033	87,033	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Distribution Panels	2,976,700	992,233	992,233	992,233	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Environmental Control System:	543,400	181,133	181,133	181,133	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
3 Water System	438,800	146,267	146,267	146,267	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Chilled Water System	133,700	44,567	44,567	44,567	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Boilers	12,000	4,000	4,000	4,000	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Lighting	59,800	19,933	19,933	19,933	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Gas/Oil Storage	3,000	1,000	1,000	1,000	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
Non-Process Related	800	267	267	267	0	0	0	0	33.3% (VOL)/ 33.3% (BOD)/ 33.3% (TSS)				General Plant		
	\$4,881,700	\$1,627,233	\$1,627,233	\$1,627,233	\$0	\$0	\$0	\$0							
<b>Net Plant in Service</b>	<b>\$53,638,700</b>	<b>\$32,517,001</b>	<b>\$6,236,229</b>	<b>\$14,885,469</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>							

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Functionalization and Classification  
Exhibit 14 - Expenses

	FY 2027	<u>Strength Related</u>			<u>Weighted for:</u>		Revenue (RR)	Direct (DA)	Basis of Classification
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)			
<b>Operations</b>									
<i>Personnel Services</i>									
Salaries	\$7,934,969	\$4,810,359	\$922,548	\$2,202,062	\$0	\$0	\$0	\$0	Plant in Service
Overtime	363,376	220,287	42,247	100,842	0	0	0	0	Plant in Service
Shift Pay	0	0	0	0	0	0	0	0	Plant in Service
Standby Pay	105,600	64,017	12,277	29,305	0	0	0	0	Plant in Service
Medical	1,241,890	752,862	144,387	344,641	0	0	0	0	Plant in Service
FICA Tax	600,858	364,254	69,858	166,746	0	0	0	0	Plant in Service
Retirement	949,269	575,468	110,365	263,435	0	0	0	0	Plant in Service
PERS Unfunded Accrued Liab	1,236,129	749,370	143,717	343,043	0	0	0	0	Plant in Service
OPEB Actuarially Determined Co	368,774	223,559	42,875	102,340	0	0	0	0	Plant in Service
Other Benefits	346,549	210,086	40,291	96,172	0	0	0	0	Plant in Service
Salary / Benefit Credit	(1,888,627)	(1,144,929)	(219,579)	(524,120)	0	0	0	0	Plant in Service
Employee Engagement	5,200	3,152	605	1,443	0	0	0	0	Plant in Service
Training Costs	129,807	78,692	15,092	36,023	0	0	0	0	Plant in Service
Group Training Services	6,000	3,637	698	1,665	0	0	0	0	Plant in Service
Temporary Help	309,000	187,323	35,925	85,752	0	0	0	0	Plant in Service
Interns	0	0	0	0	0	0	0	0	Plant in Service
Uniforms & Safety Equipment	29,826	18,081	3,468	8,277	0	0	0	0	Plant in Service
Certificate, License, Member	111,535	67,615	12,967	30,952	0	0	0	0	Plant in Service
Permits & Fees	228,134	138,300	26,524	63,310	0	0	0	0	Plant in Service
Certificate Reimb. Prgm.	0	0	0	0	0	0	0	0	Plant in Service
Retiree Medical	674,952	409,171	78,472	187,308	0	0	0	0	Plant in Service
Retiree Dental	74,995	45,464	8,719	20,812	0	0	0	0	Plant in Service
Dental	71,737	43,489	8,340	19,908	0	0	0	0	Plant in Service
Vision	14,574	8,835	1,694	4,044	0	0	0	0	Plant in Service
<b>Total Personnel Services</b>	<b>\$12,914,547</b>	<b>\$7,829,092</b>	<b>\$1,501,492</b>	<b>\$3,583,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

	FY 2027	<u>Strength Related</u>			<u>Weighted for:</u>		Revenue (RR)	Direct (DA)	Basis of Classification
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)			
<b>Material &amp; Supplies</b>									
Chemicals	1,609,417	975,665	187,117	446,635	0	0	0	0	Plant in Service
Equipment Under \$10,000	\$211,676	\$128,323	\$24,610	\$58,743	\$0	\$0	\$0	\$0	Plant in Service
Fluids	0	0	0	0	0	0	0	0	Plant in Service
Fuel	91,361	55,385	10,622	25,354	0	0	0	0	Plant in Service
Gas & Electric	999,867	606,142	116,248	277,477	0	0	0	0	Plant in Service
DERWA Electrical Costs Reimbursement	1,420,050	860,867	165,100	394,083	0	0	0	0	Plant in Service
General Supplies	1,137,860	689,797	132,292	315,772	0	0	0	0	Plant in Service
Tools	53,383	32,362	6,207	14,815	0	0	0	0	Plant in Service
Office Supplies/Services	20,223	12,260	2,351	5,612	0	0	0	0	Plant in Service
<b>Total Material &amp; Supplies</b>	<b>\$5,543,837</b>	<b>\$3,360,800</b>	<b>\$644,547</b>	<b>\$1,538,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Contract Services</b>									
Legal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Plant in Service
Professional Services	495,810	300,571	57,645	137,594	0	0	0	0	Plant in Service
Advertising	7,000	4,244	814	1,943	0	0	0	0	Plant in Service
Equipment Lease/Rental	83,944	50,889	9,760	23,296	0	0	0	0	Plant in Service
Maintenance Contracts	292,912	177,570	34,055	81,287	0	0	0	0	Plant in Service
Software	83,729	50,758	9,735	23,236	0	0	0	0	Plant in Service
Monitoring & Testing Services	129,210	0	55,706	73,504	0	0	0	0	43.1% (BOD)/ 56.9% (TSS)
Other Services	960,924	582,534	111,721	266,669	0	0	0	0	Plant in Service
Printing Services	21,370	12,955	2,485	5,930	0	0	0	0	Plant in Service
Telecommunication Services	210	127	24	58	0	0	0	0	Plant in Service
<b>Total Contract Services</b>	<b>\$2,075,109</b>	<b>\$1,179,648</b>	<b>\$281,943</b>	<b>\$613,518</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Expenses</b>									
Meetings	\$8,425	\$5,107	\$980	\$2,338	\$0	\$0	\$0	\$0	Plant in Service
Subscriptions & Publications	4,999	3,031	581	1,387	0	0	0	0	Plant in Service
Credit Card Transaction Fees	22,000	13,337	2,558	6,105	0	0	0	0	Plant in Service
LAVWMA JPA (Fix and Variable Costs)	3,725,780	2,258,653	433,173	1,033,955	0	0	0	0	Plant in Service
LAVWMA JPA (Debt)	1,215,763	737,023	141,349	337,391	0	0	0	0	Plant in Service
Allocated Overhead Charges	4,791,906	2,904,963	557,124	1,329,819	0	0	0	0	Plant in Service
<b>Total Other Expenses</b>	<b>\$9,768,873</b>	<b>\$5,922,113</b>	<b>\$1,135,765</b>	<b>\$2,710,995</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

	FY 2027	<u>Strength Related</u>			<u>Weighted for:</u>			Direct (DA)	Basis of Classification
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)	Revenue (RR)		
<b>Total Operations</b>	<b>\$30,302,366</b>	<b>\$18,291,654</b>	<b>\$3,563,746</b>	<b>\$8,446,966</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Additional O&amp;M</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	Plant in Service
<b>Total O&amp;M Expenses</b>	<b>\$30,302,366</b>	<b>\$18,291,654</b>	<b>\$3,563,746</b>	<b>\$8,446,966</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		60%	12%	28%					
<b>Debt Service</b>									
2021 Sewer Revenue Refunding Bonds	-	-	-	-	-	-	-	-	Plant in Service
Replacement Debt	-	-	-	-	-	-	-	-	Plant in Service
Expansion Debt	-	-	-	-	-	-	-	-	Plant in Service
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transfers</b>									
Enterprise Fund	-	-	\$0	\$0	\$0	\$0	\$0	\$0	Plant in Service
Replace reduction in Buy-In	-	-	0	0	0	0	0	0	Plant in Service
Replacement Fund	1,000,000.00	606,222.76	116,264	277,514	0	0	0	0	Plant in Service
Replacement Fund Debt Service Reimbursement	-	-	0	0	0	0	0	0	Plant in Service
Expansion Fund	-	-	0	0	0	0	0	0	Plant in Service
Rate Stabilization Fund	-	-	0	0	0	0	0	0	Plant in Service
Interfund Transfers Out fifth sup. Agreement	439,000.00	266,131.79	51,040	121,828	0	0	0	0	Plant in Service
Balance/Deficiency	(569,590.37)	(345,298.65)	(66,223)	(158,069)	0	0	0	0	Plant in Service
<b>Total Transfers</b>	<b>\$869,410</b>	<b>\$527,056</b>	<b>\$101,081</b>	<b>\$241,273</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenue Requirement</b>	<b>\$31,171,776</b>	<b>\$18,818,710</b>	<b>\$3,664,827</b>	<b>\$8,688,239</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Less: Non-Operating Revenue</b>									
Miscellaneous Fees	\$82,000	\$49,710	\$9,534	\$22,756	\$0	\$0	\$0	\$0	Plant in Service
DERWA Energy charges	1,420,050	860,867	165,100	394,083	0	0	0	0	Plant in Service
Reimbursement of Costs-Other	20,000	12,124	2,325	5,550	0	0	0	0	Plant in Service
Pooled Interest (Fund 300)	253,000	153,374	29,415	70,211	0	0	0	0	Plant in Service
<b>Miscellaneous Fees</b>	<b>\$1,775,050</b>	<b>\$1,076,076</b>	<b>\$206,374</b>	<b>\$492,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Net Revenue Requirement</b>	<b>\$29,396,726</b>	<b>\$17,742,634</b>	<b>\$3,458,453</b>	<b>\$8,195,638</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Cost of Service Summary  
Exhibit 16 - Allocation by Component

	FY 2027 Expenses	Single Family	Duplex/ Townhome	Multifamily/ Condominium	Non-Residential	DERWA Rate Revenue	SFPUC	Septic Haulers	Basis of Allocation
<b>Volume Related</b>	<b>\$17,742,634</b>	\$9,606,565	\$101,862	\$3,375,277	\$4,054,853	\$603,222	\$855	\$0	(VOL)
<b>Strength Related</b>									
Bio-oxygen Demand	\$3,458,453	\$1,820,174	\$19,300	\$639,520	\$909,394	\$70,009	\$56	\$0	(BOD)
Suspended Solids	8,195,638	3,941,802	41,797	1,384,956	2,037,310	789,613	161	0	(TSS)
<b>Total Strength Related</b>	<b>\$11,654,091</b>	<b>\$5,761,977</b>	<b>\$61,097</b>	<b>\$2,024,477</b>	<b>\$2,946,703</b>	<b>\$859,622</b>	<b>\$217</b>	<b>\$0</b>	
<b>Customer Related</b>									
Actual Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(AC)
Living Units	0	0	0	0	0	0	0	0	(WCMS)
<b>Total Customer Related</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Revenue Related</b>	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(RR)
<b>Direct Assignment</b>	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(DA)
<b>Total Revenue Requirements</b>	<b>\$29,396,726</b>	<b>\$15,368,542</b>	<b>\$162,959</b>	<b>\$5,399,753</b>	<b>\$7,001,556</b>	<b>\$1,462,844</b>	<b>\$1,072</b>	<b>\$0</b>	

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Cost of Service Summary  
Exhibit 17 - Summary of Cost Allocation

	FY 2027	Single Family	Duplex/ Townhome	Multifamily/ Condominium	Non-Residential	DERWA Rate Revenue	SFPUC	Septic Haulers
Revenues at Present Rates	\$27,219,191	\$14,430,235	\$153,010	\$4,928,381	\$6,157,272	\$1,542,141	\$8,152	\$0
Distributed Revenue Requirement	\$29,396,726	\$15,368,542	\$162,959	\$5,399,753	\$7,001,556	\$1,462,844	\$1,072	\$0
<i>Balance / (Deficiency) of Funds</i>	<i>(\$2,177,535)</i>	<i>(\$938,307)</i>	<i>(\$9,949)</i>	<i>(\$471,373)</i>	<i>(\$844,284)</i>	<i>\$79,297</i>	<i>\$7,080</i>	<i>\$0</i>
Required % Change in Rates	8.0%	6.5%	6.5%	9.6%	13.7%	-5.1%	-86.9%	0.0%

Dublin San Ramon Service District  
Regional Wastewater Treatment  
Cost of Service Summary  
Exhibit 18 - Average Unit Cost

System Average	Single Family	Duplex/ Townhome	Multifamily/ Condominium	Non-Residential	DERWA Rate Revenue	SFPUC	Septic Haulers
<b>Unit Costs</b>							
Volume Costs - \$ / CCF	3.03	3.03	3.03	3.03	3.03	2.97	0.00
BOD Costs - \$ / CCF	0.59	0.57	0.57	0.57	0.68	0.20	0.00
TSS Costs - \$ / CCF	1.40	1.24	1.24	1.24	1.52	0.56	0.00
Cust. Costs - \$ / CCF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct Assgn. - \$ / CCF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>5.02</b>	<b>4.84</b>	<b>4.84</b>	<b>4.84</b>	<b>5.23</b>	<b>3.73</b>	<b>0.00</b>
Actual Customer - \$ Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total \$/Month</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Volume \$/ Gallon	\$0.004047	\$0.004047	\$0.004047	\$0.004047	\$0.004047	\$0.003976	\$0.003976
BOD Costs - \$ / mg	0.000008123	0.000008123	0.000008123	0.000008123	0.000008123	0.000008123	0.000008123
TSS Costs - \$ / mg	0.0000015164	0.0000015164	0.0000015164	0.0000015164	0.0000015164	0.0000015164	0.0000015164
BOD Costs - \$ / lbs.	\$0.37	\$0.37	\$0.37	\$0.37	\$0.37	\$0.37	\$0.37
TSS Costs - \$ / lbs.	\$0.69	\$0.69	\$0.69	\$0.69	\$0.69	\$0.69	\$0.69
<b>Basic Data</b>							
Annual Flow - CCF	5,860,142	3,172,910	33,644	1,114,805	1,339,260	199,236	288
Annual Flow - Gallons	4,383,690,649	2,373,501,661	25,167,241	833,932,292	1,001,835,793	149,038,564	215,099
Annual Flow - MG	4,383.69065	2,373.50166	25.16724	833.93229	1,001.83579	149.03856	0.21510
Lbs. - BOD	9,386,843	4,940,269	52,384	1,735,769	2,468,252	190,017	153
Lbs. - TSS	11,915,067	5,730,712	60,765	2,013,492	2,961,902	1,147,963	233
mg - BOD	4,257,799,599,574	2,240,867,899,980	23,760,868,993	787,331,281,122	1,119,580,106,038	86,190,233,114	69,210,327
mg - TSS	5,404,582,677,712	2,599,406,763,977	27,562,608,032	913,304,286,102	1,343,496,127,246	520,707,041,268	105,851,088
Number of Accounts	41,395	39,056	369	314	1,653	1	1
Number of Living Units	58,718	39,056	414	17,593	1,653	1	1

Dublin San Ramon Service District  
 Regional Wastewater Treatment  
 Cost of Service Summary  
 Exhibit 19 - Strength Unit Costs

**Residential**

**Single Family \$/Unit/Bi-Monthly**

Volume Cost/Living Unit/Bi-Monthly	41.00
BOD Cost/Living Unit/Bi-Monthly	7.77
TSS Cost/Living Unit/Bi-Monthly	16.82
	<hr/>
	65.58

**Duplex/Townhome \$/Unit/Bi-Monthly**

Volume Cost/Living Unit/Bi-Monthly	41.00
BOD Cost/Living Unit/Bi-Monthly	7.77
TSS Cost/Living Unit/Bi-Monthly	16.82
	<hr/>
	65.58

**Multifamily/Condo \$/Unit/Bi-Monthly**

Volume Cost/Living Unit/Bi-Monthly	31.98
BOD Cost/Living Unit/Bi-Monthly	6.06
TSS Cost/Living Unit/Bi-Monthly	13.12
	<hr/>
	51.16

**Non-Residential**

	<b>Strength \$/CCF</b>	<b>Volume \$/CCF</b>	<b>Total \$/CCF</b>
Less than or equal to 300 mg/L	0.99	3.03	4.02
Between 300 and 450 mg/L	2.11	3.03	5.14
Between 450 and 600 mg/L	3.30	3.03	6.32
Between 600 and 750 mg/L	4.42	3.03	7.45
Between 750 and 900 mg/L	5.47	3.03	8.50
Between 900 and 1,050 mg/L	6.59	3.03	9.62
Greater than 1,050 mg/L	NA	NA	NA
	<hr/>		
	\$3,082,190	\$4,054,850	\$7,137,040

**Dublin San Ramon Service District  
Regional Wastewater Treatment  
Cost of Service Summary  
Exhibit 19 - Strength Unit Costs**

**DERWA Rates**

Volume Costs - \$ / MG \$3,975.86

**Strength Charge**

BOD Costs - \$ / Lb \$0.37

TSS Costs - \$ / Lb 0.69

Total Strength Related Unit Costs \$1.06

**SFPUC**

Volume - \$/ Gallon \$0.00398

BOD - \$/ Gallon 0.00026

TSS - \$/ Gallon 0.00075

Total - \$/ Gallon \$0.00498

**Septic Haulers**

Volume - \$/ Gallon \$0.00398

BOD - \$/ Gallon 0.01079

TSS - \$/ Gallon 0.02014

Total - \$/ Gallon \$0.03490

**Dublin San Ramon Service District  
Regional Wastewater Treatment  
Rate Design  
Exhibit 20 - Proposed Rates**

		<b>Current Rates</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Single Family/Townhome</b>	\$/Bi-Monthly	\$61.58	\$65.58	\$69.52	\$73.69	\$77.37	\$80.47
<b>Duplex</b>	\$/Bi-Monthly	\$123.16	\$131.17	\$139.04	\$147.38	\$154.75	\$160.94
<b>Multifamily/ Condominium</b>	\$/Bi-Monthly/LU	\$46.69	\$51.16	\$54.22	\$57.48	\$60.35	\$62.77
<b>Single Family with 2nd Dwelling Unit</b>	\$/Bi-Monthly	\$108.27	\$116.74	\$123.74	\$131.17	\$137.73	\$143.24
<b>Non-Residential</b>							
Less than or equal to 300 mg/L	\$/CCF	\$3.48	\$3.80	\$4.14	\$4.51	\$4.74	\$4.93
Between 300 and 450 mg/L	\$/CCF	\$4.45	\$4.85	\$5.29	\$5.77	\$6.06	\$6.30
Between 450 and 600 mg/L	\$/CCF	\$5.41	\$5.92	\$6.49	\$7.11	\$7.46	\$7.76
Between 600 and 750 mg/L	\$/CCF	\$6.38	\$6.98	\$7.64	\$8.37	\$8.78	\$9.14
Between 750 and 900 mg/L	\$/CCF	\$7.34	\$8.01	\$8.75	\$9.55	\$10.03	\$10.43
Between 900 and 1,050 mg/L	\$/CCF	\$8.30	\$9.06	\$9.90	\$10.81	\$11.35	\$11.81
Greater than 1,050 mg/L				TBD by District			
<b>DERWA</b>							
Volume	\$/MG	4112.92	\$4,227.80	\$4,345.89	\$4,467.27	\$4,690.64	\$4,878.26
BOD	\$/lbs	\$0.38	\$0.39	\$0.40	\$0.41	\$0.43	\$0.45
TSS	\$/lbs	\$0.76	\$0.76	\$0.77	\$0.77	\$0.81	\$0.84
<b>SFPUC</b>	\$/Gallon	\$0.0379	\$0.0050	\$0.0053	\$0.0056	\$0.0059	\$0.0061
<b>Septic Haulers</b>	\$/Gallon	\$0.0379	\$0.0349	\$0.0370	\$0.0392	\$0.0412	\$0.0428

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Escalation Factors  
 Exhibit 1 - Escalation Factors

	<i>Budgeted</i>		<i>Projected</i>								<i>Notes</i>
	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>	<i>FY 2034</i>	<i>FY 2035</i>	
<b>Revenues</b>											
Customer Growth	1.2%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Flat	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Revenues	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Plan Check @ 1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Rev6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rev7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rev8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Expenses</b>											
Labor	Budget	Budget	3.0%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits - Medical	Budget	Budget	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
Benefits - PERS/Retirement	Budget	Budget	5.0%	5.0%	4.0%	4.0%	3.0%	3.0%	1.0%	1.0%	
Benefits - FICA	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Benefits - Other	Budget	Budget	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Materials & Supplies	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Equipment	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Miscellaneous	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Utilities	Budget	Budget	8.0%	8.0%	8.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Chemicals	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Professional Services	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Contract Services	Budget	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Flat	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
San Francisco ENR 20 AVG	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
OPEB Medical	Budget	Budget	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	
Esca7	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Esca8	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Esca9	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Interest</b>	1.0%	1.0%	3.5%	3.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
<b>New Debt Service</b>											
<i>Revenue Bond</i>											
Term in Years	30	30	30	30	30	30	30	30	30	30	30
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<i>Low Interest Loans</i>											
Term in Years	20	20	20	20	20	20	20	20	20	20	20
Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

	<i>Budgeted</i>		<i>Projected</i>								<i>Notes</i>
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Revenues</b>											
<i>Rate Revenues</i>											
Residential											
Single Family/ Townhome	3,178,446	3,272,535	3,373,184	3,406,873	3,441,051	3,475,554	3,510,383	3,545,537	3,581,017	3,616,822	As Customer Growth
Duplex	65,351	67,285	67,957	68,636	69,325	70,020	70,721	71,430	72,144	72,866	As Customer Growth
Multifamily	1,151,891	1,185,990	1,197,838	1,209,801	1,221,938	1,234,190	1,246,558	1,259,041	1,271,640	1,284,355	As Customer Growth
Non-Residential	777,659	800,679	808,678	816,755	824,948	833,220	841,570	849,998	858,503	867,087	As Customer Growth
<b>Total Rate Revenues Budget Figures</b>	<b>\$5,173,347</b>	<b>\$5,326,489</b>	<b>\$5,447,656</b>	<b>\$5,502,065</b>	<b>\$5,557,261</b>	<b>\$5,612,984</b>	<b>\$5,669,232</b>	<b>\$5,726,006</b>	<b>\$5,783,305</b>	<b>\$5,841,130</b>	
<i>Miscellaneous Revenues</i>											
<i>Enterprise Operations</i>											
General Inspections	\$290,500	\$211,408	215,636	219,949	224,348	228,835	233,412	238,080	242,841	247,698	As Miscellaneous Revenues
Overtime Inspections	0	0	0	0	0	0	0	0	0	0	As Miscellaneous Revenues
Plan Check Fees	128,000	106,605	107,671	108,748	109,835	110,934	112,043	113,163	114,295	115,438	As Plan Check @ 1%
Miscellaneous Fees	15,712	16,183	16,507	16,837	17,174	17,517	17,867	18,225	18,589	18,961	As Miscellaneous Revenues
Credit Card Processing Fee	10,000	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	As Miscellaneous Revenues
Pooled Interest	69,000	74,000	124,093	118,871	81,292	77,075	71,254	66,650	62,178	58,033	Calc. on Enterprise Fund Bal.
<b>Miscellaneous Fees</b>	<b>\$513,212</b>	<b>\$428,196</b>	<b>\$484,307</b>	<b>\$485,212</b>	<b>\$453,872</b>	<b>\$456,009</b>	<b>\$456,658</b>	<b>\$458,641</b>	<b>\$460,877</b>	<b>\$463,563</b>	
<b>Revenues at Present Rates</b>	<b>\$5,686,559</b>	<b>\$5,754,685</b>	<b>\$5,931,963</b>	<b>\$5,987,277</b>	<b>\$6,011,134</b>	<b>\$6,068,992</b>	<b>\$6,125,890</b>	<b>\$6,184,646</b>	<b>\$6,244,182</b>	<b>\$6,304,694</b>	

	<i>Budgeted</i>		<i>Projected</i>								<i>Notes</i>
	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>	<i>FY 2034</i>	<i>FY 2035</i>	
<b>Collection Operations</b>											
<i>Personnel Services</i>											
Salaries	\$2,069,409	\$2,145,027	2,209,378	2,286,706	2,355,307	2,425,966	2,498,745	2,573,708	2,650,919	2,730,447	As Labor
Overtime	51,426	53,062	54,654	56,567	58,264	60,012	61,812	63,666	65,576	67,544	As Labor
Standby Pay	38,600	41,000	42,230	43,708	45,019	46,370	47,761	49,194	50,670	52,190	As Labor
Medical	311,947	343,123	365,426	389,179	414,475	441,416	470,108	500,665	533,209	567,867	As Benefits - Medical
FICA Tax	156,240	161,943	166,801	172,639	177,819	183,153	188,648	194,307	200,136	206,140	As Labor
PERS Retirement Normal cost	278,477	283,678	297,862	312,755	325,265	338,276	348,424	358,877	362,466	366,090	As Benefits - PERS/Retiremer
PERS Unfunded Accrued Liab	286,116	331,466	348,039	365,441	380,059	395,261	407,119	419,333	423,526	427,761	As Benefits - PERS/Retiremer
OPEB Actuarially Determined Co	66,178	98,886	103,830	109,022	113,383	117,918	121,456	125,099	126,350	127,614	As Benefits - PERS/Retiremer
Other Benefits	81,536	86,173	90,482	95,006	99,756	104,744	109,981	115,480	121,254	127,317	As Benefits - Other
Salary / Benefit Credit	(80,608)	(76,852)	(79,158)	(81,928)	(84,386)	(86,917)	(89,525)	(92,211)	(94,977)	(97,826)	As Labor
Employee Engagement Program	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Employee Engagement	1,360	1,376	1,417	1,460	1,504	1,549	1,595	1,643	1,692	1,743	As Miscellaneous
Training Costs	30,160	31,130	32,064	33,026	34,017	35,037	36,088	37,171	38,286	39,435	As Miscellaneous
Group Training Services	0	0	0	0	0	0	0	0	0	0	As Labor
Temporary Help	57,120	58,834	60,599	62,417	64,290	66,218	68,205	70,251	72,358	74,529	As Miscellaneous
Interns	0	0	0	0	0	0	0	0	0	0	As Labor
Uniforms & Safety Equipment	9,924	10,223	10,530	10,846	11,171	11,506	11,851	12,207	12,573	12,950	As Materials & Supplies
Certificate, License, Member	22,795	23,353	24,054	24,775	25,518	26,284	27,073	27,885	28,721	29,583	As Miscellaneous
Permits & Fees	27,525	29,139	30,013	30,914	31,841	32,796	33,780	34,793	35,837	36,912	As Miscellaneous
Retiree Medical	176,909	184,046	192,512	201,368	210,631	220,320	230,454	241,055	252,144	263,742	As OPEB Medical
Retiree Dental	19,657	20,450	21,391	22,375	23,404	24,480	25,607	26,784	28,017	29,305	As OPEB Medical
Dental	22,875	23,467	24,992	26,617	28,347	30,190	32,152	34,242	36,467	38,838	As Benefits - Medical
Vision	4,483	4,481	4,772	5,082	5,413	5,765	6,139	6,538	6,963	7,416	As Benefits - Medical
<b>Total Personnel Services</b>	<b>\$3,632,129</b>	<b>\$3,854,005</b>	<b>\$4,001,889</b>	<b>\$4,167,973</b>	<b>\$4,321,095</b>	<b>\$4,480,343</b>	<b>\$4,637,473</b>	<b>\$4,800,688</b>	<b>\$4,952,188</b>	<b>\$5,109,597</b>	
		6.1%									
<i>Material &amp; Supplies</i>											
Chemicals	\$600	\$618	\$637	\$656	\$675	\$696	\$716	\$738	\$760	\$783	As Chemicals
Equipment Under \$20,000	37,077	36,532	37,628	38,757	39,920	41,117	42,351	43,621	44,930	46,278	As Equipment
Fluids	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Fuel	42,000	43,260	44,558	45,895	47,271	48,690	50,150	51,655	53,204	54,800	As Materials & Supplies
Gas & Electric	22,000	23,100	24,948	26,944	29,099	30,554	32,082	33,686	35,370	37,139	As Utilities
General Supplies	65,332	67,288	69,307	71,386	73,527	75,733	78,005	80,345	82,756	85,238	As Materials & Supplies
Tools	6,440	6,634	6,833	7,038	7,249	7,467	7,691	7,921	8,159	8,404	As Equipment
Office Supplies/Services	7,547	7,761	7,994	8,234	8,481	8,735	8,997	9,267	9,545	9,831	As Materials & Supplies
<b>Total Material &amp; Supplies</b>	<b>\$180,996</b>	<b>\$185,193</b>	<b>\$191,904</b>	<b>\$198,908</b>	<b>\$206,223</b>	<b>\$212,991</b>	<b>\$219,992</b>	<b>\$227,234</b>	<b>\$234,724</b>	<b>\$242,474</b>	

	<i>Budgeted</i>		<i>Projected</i>							Notes	
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034		FY 2035
<i>Contract Services</i>											
Legal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Contract Services
Professional Services	136,500	71,290	73,429	75,632	77,901	80,238	82,645	85,124	87,678	90,308	As Contract Services
Advertising	2,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	As Contract Services
Equipment Lease/Rental	3,605	3,714	3,825	3,940	4,058	4,180	4,306	4,435	4,568	4,705	As Contract Services
Maintenance Contracts	136,553	257,444	265,167	273,122	281,316	289,755	298,448	307,402	316,624	326,122	As Contract Services
Software	66,152	70,272	72,380	74,552	76,788	79,092	81,465	83,908	86,426	89,018	As Contract Services
Monitoring & Testing Services	0	0	0	0	0	0	0	0	0	0	As Contract Services
Other Services	83,700	84,496	87,031	89,642	92,331	95,101	97,954	100,893	103,919	107,037	As Contract Services
Printing Services	14,800	17,250	17,768	18,301	18,850	19,415	19,997	20,597	21,215	21,852	As Contract Services
<b>Total Contract Services</b>	<b>\$443,310</b>	<b>\$506,466</b>	<b>\$521,660</b>	<b>\$537,310</b>	<b>\$553,429</b>	<b>\$570,032</b>	<b>\$587,133</b>	<b>\$604,747</b>	<b>\$622,889</b>	<b>\$641,576</b>	
<i>Other Expenses</i>											
Meetings	\$1,130	\$1,192	1,228	1,271	1,309	1,348	1,389	1,430	1,473	1,517	As Labor
Permits, Licenses & District Mbrshps	100	103	106	109	113	116	119	123	127	130	As Miscellaneous
Credit Card Transaction Fees	22,000	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	As Miscellaneous
Allocated Overhead Charges	1,235,328	1,284,942	1,323,490	1,363,195	1,404,091	1,446,214	1,489,600	1,534,288	1,580,317	1,627,726	As Miscellaneous
<b>Total Other Expenses</b>	<b>\$1,258,558</b>	<b>\$1,308,237</b>	<b>\$1,347,484</b>	<b>\$1,387,915</b>	<b>\$1,429,552</b>	<b>\$1,472,439</b>	<b>\$1,516,612</b>	<b>\$1,562,110</b>	<b>\$1,608,974</b>	<b>\$1,657,243</b>	
<b>Total Collection Operations</b>	<b>\$5,514,993</b>	<b>\$5,853,901</b>	<b>\$6,062,937</b>	<b>\$6,292,106</b>	<b>\$6,510,299</b>	<b>\$6,735,805</b>	<b>\$6,961,210</b>	<b>\$7,194,779</b>	<b>\$7,418,775</b>	<b>\$7,650,889</b>	
<b>Additional O&amp;M</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$110,000</b>	<b>\$99,000</b>	<b>\$135,000</b>	<b>\$184,000</b>	<b>\$156,000</b>	
<b>Total O&amp;M Expenses</b>	<b>\$5,514,993</b>	<b>\$5,853,901</b>	<b>\$6,062,937</b>	<b>\$6,292,106</b>	<b>\$6,527,299</b>	<b>\$6,845,805</b>	<b>\$7,060,210</b>	<b>\$7,329,779</b>	<b>\$7,602,775</b>	<b>\$7,806,889</b>	
<i>Debt Service</i>											
Sewer Operations Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Debt Service</b>	<b>\$0</b>										
<i>Transfers</i>											
Enterprise Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Replace reduction in Buy-In	0	0	0	0	0	0	0	0	0	0	
Replacement Fund	0	0	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	
Rate Stabilization Fund	0	0	0	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	0	0	0	
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>								
<b>Total Revenue Requirement</b>	<b>\$5,514,993</b>	<b>\$5,853,901</b>	<b>\$6,412,937</b>	<b>\$6,642,106</b>	<b>\$6,877,299</b>	<b>\$7,195,805</b>	<b>\$7,410,210</b>	<b>\$7,679,779</b>	<b>\$7,952,775</b>	<b>\$8,156,889</b>	

	<i>Budgeted</i>		<i>Projected</i>								Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
Bal. / (Def.) of Funds	\$171,566	(\$99,216)	(\$480,973)	(\$654,829)	(\$866,166)	(\$1,126,813)	(\$1,284,320)	(\$1,495,132)	(\$1,708,593)	(\$1,852,195)	
Balance a % of Rate Adj. Req'd	-3.3%	1.9%	8.8%	11.9%	15.6%	20.1%	22.7%	26.1%	29.5%	31.7%	
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>3.0%</b>									
Add'l Revenue with Rate Adj.	\$0	\$159,795	\$331,762	\$510,190	\$697,485	\$894,003	\$1,100,127	\$1,316,259	\$1,542,813	\$1,780,220	
Bal. / (Def.) After Rate Adj.	\$171,566	\$60,578	(\$149,211)	(\$144,639)	(\$168,680)	(\$232,810)	(\$184,193)	(\$178,873)	(\$165,780)	(\$71,975)	
<b>Add'l Rate Adj. Req'd</b>	<b>-3.3%</b>	<b>-1.1%</b>	<b>2.7%</b>	<b>2.6%</b>	<b>3.0%</b>	<b>4.1%</b>	<b>3.2%</b>	<b>3.1%</b>	<b>2.9%</b>	<b>1.2%</b>	
<b>Average Residential Customer Bill</b>	<i>(Base Charge Bi Monthly)</i>										
Customer Bill on Proposed Adjustment	\$26.76	\$27.56	\$28.39	\$29.24	\$30.12	\$31.02	\$31.95	\$32.91	\$33.90	\$34.92	
Bill Difference - Bi-Monthly		0.80	0.83	0.85	0.88	0.90	0.93	0.96	0.99	1.02	
Cumulative Bill Difference		0.80	1.63	2.48	3.36	4.26	5.19	6.15	7.14	8.16	
<b>Debt Service Coverage Ratio (all debt)</b>											
Before Rate Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target 1.10
After Proposed Rate Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target 1.10
<b>Reserve Funds</b>											
<b>Beginning Reserve Balance</b>	<b>\$5,241,533</b>	<b>\$5,465,648</b>	<b>\$5,585,226</b>	<b>\$5,507,405</b>	<b>\$5,436,655</b>	<b>\$5,322,599</b>	<b>\$5,145,779</b>	<b>\$5,018,976</b>	<b>\$4,898,928</b>	<b>\$4,793,443</b>	
<b>Sewer Enterprise Fund - 200</b>											
<b>Beginning Balance</b>	<b>\$3,315,822</b>	<b>\$3,484,937</b>	<b>\$3,545,515</b>	<b>\$3,396,305</b>	<b>\$3,251,665</b>	<b>\$3,082,985</b>	<b>\$2,850,175</b>	<b>\$2,665,982</b>	<b>\$2,487,109</b>	<b>\$2,321,328</b>	
Plus: Additions	171,566	60,578	0	0	0	0	0	0	0	0	
Less: Uses of Funds	0	0	(149,211)	(144,639)	(168,680)	(232,810)	(184,193)	(178,873)	(165,780)	(71,975)	
<b>Ending Balance</b>	<b>\$3,484,937</b>	<b>\$3,545,515</b>	<b>\$3,396,305</b>	<b>\$3,251,665</b>	<b>\$3,082,985</b>	<b>\$2,850,175</b>	<b>\$2,665,982</b>	<b>\$2,487,109</b>	<b>\$2,321,328</b>	<b>\$2,249,353</b>	
Minimum reserve = 60 days of annual O&M	\$906,574	\$962,285	\$996,647	\$1,034,319	\$1,072,981	\$1,125,338	\$1,160,582	\$1,204,895	\$1,249,771	\$1,283,324	
Target reserve = 120 days of annual O&M	\$1,813,148	\$1,924,570	\$1,993,294	\$2,068,638	\$2,145,961	\$2,250,676	\$2,321,165	\$2,409,790	\$2,499,543	\$2,566,648	
<b>Rate Stabilization Fund - 205</b>											
<b>Beginning Balance</b>	<b>\$1,925,711</b>	<b>\$1,980,711</b>	<b>\$2,039,711</b>	<b>\$2,111,101</b>	<b>\$2,184,989</b>	<b>\$2,239,614</b>	<b>\$2,295,605</b>	<b>\$2,352,995</b>	<b>\$2,411,819</b>	<b>\$2,472,115</b>	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	
Plus: Interest	55,000	59,000	71,390	73,889	54,625	55,990	57,390	58,825	60,295	61,803	
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$1,980,711</b>	<b>\$2,039,711</b>	<b>\$2,111,101</b>	<b>\$2,184,989</b>	<b>\$2,239,614</b>	<b>\$2,295,605</b>	<b>\$2,352,995</b>	<b>\$2,411,819</b>	<b>\$2,472,115</b>	<b>\$2,533,918</b>	
Minimum reserve = 60 days of annual O&M	\$906,574	\$962,285	\$996,647	\$1,034,319	\$1,072,981	\$1,125,338	\$1,160,582	\$1,204,895	\$1,249,771	\$1,283,324	
Target reserve = 120 days of annual O&M	\$1,813,148	\$1,924,570	\$1,993,294	\$2,068,638	\$2,145,961	\$2,250,676	\$2,321,165	\$2,409,790	\$2,499,543	\$2,566,648	
<b>Total Ending Reserves</b>	<b>\$5,465,648</b>	<b>\$5,585,226</b>	<b>\$5,507,405</b>	<b>\$5,436,655</b>	<b>\$5,322,599</b>	<b>\$5,145,779</b>	<b>\$5,018,976</b>	<b>\$4,898,928</b>	<b>\$4,793,443</b>	<b>\$4,783,271</b>	

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Revenue Requirement  
 Exhibit 3 - Replacement Fund - 210

	Budget		Projected								Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Beginning Balance</b>	\$10,289,887	\$8,798,009	\$6,732,563	\$4,097,007	\$3,316,103	\$3,481,524	\$3,747,317	\$4,035,955	\$4,542,980	\$4,460,616	
<b>Revenues</b>											
Transfers from Enterprise	\$0	\$0	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Capacity Buy-In Fees	664,859	788,224	1,114,163	1,257,306	683,146	703,641	724,750	746,492	768,887	791,954	
Bond Issuance	0	0	0	0	0	0	0	0	0	0	
Loan Issuance	0	0	0	0	0	0	0	0	0	0	
Interest	288,000	312,000	307,930	235,640	102,425	82,903	87,038	93,683	100,899	113,574	
<b>Total Revenues</b>	\$952,859	\$1,100,224	\$1,772,094	\$1,842,946	\$1,135,571	\$1,136,543	\$1,161,788	\$1,190,175	\$1,219,786	\$1,255,528	
<b>Total Replacement Funds Available</b>	\$11,242,746	\$9,898,233	\$8,504,657	\$5,939,953	\$4,451,674	\$4,618,067	\$4,909,105	\$5,226,130	\$5,762,766	\$5,716,144	
<b>Expenses</b>											
<b>Replacement Capital Projects</b>											
Capital Projects - Fund Limits	\$2,444,737	\$3,165,670	\$4,407,650	\$2,623,850	\$970,150	\$870,750	\$873,150	\$683,150	\$1,302,150	\$2,177,150	
<b>Total Replacement Capital Projects</b>	\$2,444,737	\$3,165,670	\$4,407,650	\$2,623,850	\$970,150	\$870,750	\$873,150	\$683,150	\$1,302,150	\$2,177,150	
<b>Debt Service</b>											
Other Replacement Debt Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Replacement Expenses</b>	\$2,444,737	\$3,165,670	\$4,407,650	\$2,623,850	\$970,150	\$870,750	\$873,150	\$683,150	\$1,302,150	\$2,177,150	
<b>Ending Balance</b>	\$8,798,009	\$6,732,563	\$4,097,007	\$3,316,103	\$3,481,524	\$3,747,317	\$4,035,955	\$4,542,980	\$4,460,616	\$3,538,994	

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Revenue Requirement  
 Exhibit 4 - Expansion Fund - 220

	Budget		Projected								Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Beginning Balance</b>	\$10,168,049	\$10,221,839	\$10,472,172	\$9,781,452	\$10,162,457	\$9,779,521	\$8,324,642	\$6,834,040	\$7,027,841	\$7,227,176	
<b>Revenues</b>											
Expansion Transfers from Enterprise	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capacity Reserve Fees	20,440	24,233	34,254	38,654	21,003	21,633	22,282	22,950	23,639	24,348	
Bond Issuance	0	0	0	0	0	0	0	0	0	0	0
Loan Issuance	0	0	0	0	0	0	0	0	0	0	0
Interest	292,000	316,000	366,526	342,351	254,061	244,488	208,116	170,851	175,696	180,679	
<b>Total Revenues</b>	\$312,440	\$340,233	\$400,780	\$381,005	\$275,064	\$266,121	\$230,398	\$193,801	\$199,335	\$205,027	
<b>Total Replacement Funds Available</b>	\$10,480,489	\$10,562,072	\$10,872,952	\$10,162,457	\$10,437,521	\$10,045,642	\$8,555,040	\$7,027,841	\$7,227,176	\$7,432,203	
<b>Replacement Capital Projects</b>											
Capital Projects - Proposed Fund Limits	258,650	89,900	1,091,500	0	658,000	1,721,000	1,721,000	0	0	225,000	
<b>Total Replacement Capital Projects</b>	258,650	89,900	1,091,500	0	658,000	1,721,000	1,721,000	0	0	225,000	
<b>Debt Service</b>											
Other Replacement Debt Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Replacement Expenses</b>	\$258,650	\$89,900	\$1,091,500	\$0	\$658,000	\$1,721,000	\$1,721,000	\$0	\$0	\$225,000	
<b>Ending Balance</b>	\$10,221,839	\$10,472,172	\$9,781,452	\$10,162,457	\$9,779,521	\$8,324,642	\$6,834,040	\$7,027,841	\$7,227,176	\$7,207,203	

Inflation	0.0%
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	% Split	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Notes
<b>Replacement (Fund 210)</b>												
<b>General</b>												
District Office Standby Power	12%	\$30,297	\$104,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Information Technology Master Plan	11%	9,900	0	0	0	0	0	0	0	0	0	
On-Site Solar Power, Battery Storage and Electric Vehicle Charging	8%	8,000	0	0	0	0	0	0	0	0	0	
Enterprise Resource Program Implementation - Phase 2	12%	7,440	3,720	0	0	0	0	0	0	0	0	
Street Overlay Modification Program	50%	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Fleet Assets Program	20%	40,000	60,000	60,000	60,000	80,000	80,000	100,000	100,000	120,000	120,000	
Facilities Asset Replacement Program	2%	8,600	8,600	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	
Information Systems Replacement Program	11%	19,250	19,250	77,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	
District Office Accessibility Improvements	10%	0	0	21,500	57,500	0	0	0	0	0	0	
Hydrojet/Vacuum Combo Truck	100%	0	0	800,000	0	0	0	0	0	0	0	
Gleason Drive Property Planning Study	10%	0	0	0	0	0	0	0	0	0	0	
IT Master Plan Update 2031	11%	0	0	0	0	0	17,600	0	0	0	0	
<b>Wastewater Collection</b>												
Camp Parks Sewer Rehabilitation - Goodfellow Ave. North of 8th St.	100%	20,000	0	0	0	0	0	0	0	0	0	
Camp Parks Sewer Rehabilitation - 8th to 10th Streets	100%	660,000	1,835,000	1,835,000	0	0	0	0	0	0	0	
Sewer Collection System Evaluation and Spot Repair	100%	885,000	885,000	0	0	0	0	0	0	0	0	
Wastewater Collection System Master Plan Update 2025	75%	506,250	0	0	0	0	0	0	0	0	0	
Wastewater Collection System Replacement and Rehabilitation Program	100%	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	300,000	500,000	
Donohue Drive/Vomac Road Relief Sewer	100%	0	0	1,031,000	791,000	0	0	0	0	0	0	
San Ramon Golf Course 24" Trunk Sewer Rehabilitation	100%	0	0	0	0	0	0	0	103,000	244,000	244,000	
Alcosta Blvd Sewer Replacement	100%	0	0	165,000	412,000	412,000	0	0	0	0	0	
Iron Horse Trail Sewer Replacement	100%	0	0	0	0	0	0	0	198,000	506,000	506,000	
Dublin Court and Dublin Boulevard Sewer Replacement	100%	0	0	0	0	196,000	491,000	491,000	0	0	0	
Wastewater Collection System Master Plan Update 2036	75%	0	0	0	0	0	0	0	0	0	675,000	
<b>Water System</b>												
Field Operations Facility HVAC Improvements	40%	0	0	158,000	1,021,200	0	0	0	0	0	0	
<b>Total Replacement Fund CIP</b>		<b>2,444,737</b>	<b>3,165,670</b>	<b>4,407,650</b>	<b>2,623,850</b>	<b>970,150</b>	<b>870,750</b>	<b>873,150</b>	<b>683,150</b>	<b>1,302,150</b>	<b>2,177,150</b>	

Inflation	0.0%
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	% Split	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Notes
<b>Replacement (Fund 210)</b>												
<b>Expansion (Fund 220)</b>												
<b>General</b>												
Gleason Drive Property Planning Study	5%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Wastewater Collection</b>												
Dublin Boulevard Extension Sewer Facilities	100%	\$89,900	\$89,900	\$1,091,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Wastewater Collection System Master Plan Update 2025	25%	168,750	0	0	0	0	0	0	0	0	0	
Dublin Boulevard - Clark Avenue to Sierra	100%	0	0	0	0	153,000	350,000	350,000	0	0	0	
Village Parkway - South Dublin	100%	0	0	0	0	505,000	1,371,000	1,371,000	0	0	0	
Wastewater Collection System Master Plan Update 2036	25%	0	0	0	0	0	0	0	0	0	225,000	
Dublin Boulevard - Amador Plaza Road to Village Parkway	100%	0	0	0	0	0	0	0	0	0	0	
Total Expansion Fund CIP		\$258,650	\$89,900	\$1,091,500	\$0	\$658,000	\$1,721,000	\$1,721,000	\$0	\$0	\$225,000	
<b>Retained Funds for Future Use</b>												
Replacement Fund		\$0	\$0	\$0	\$0	\$62,996	\$182,891	\$201,600	\$413,342	\$0	\$0	
Expansion Fund		0	0	0	38,654	0	0	0	22,950	23,639	0	
Total Capital Costs		\$2,703,387	\$3,255,570	\$5,499,150	\$2,662,504	\$1,691,146	\$2,774,641	\$2,795,750	\$1,119,442	\$1,325,789	\$2,402,150	
<b>Transfer from Operations</b>												
Replacement Fund		\$0	\$0	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
Expansion Fund		0	0	0	0	0	0	0	0	0	0	
<b>Capacity Reserve Fee</b>												
Replacement Fund		664,859	788,224	1,114,163	1,257,306	683,146	703,641	724,750	746,492	768,887	791,954	
Expansion Fund		20,440	24,233	34,254	38,654	21,003	21,633	22,282	22,950	23,639	24,348	
<b>Reserve Funding</b>												
Replacement Fund		1,779,878	2,377,446	2,943,487	1,016,544	0	0	0	0	183,263	1,035,196	
Expansion Fund		238,210	65,667	1,057,246	0	636,997	1,699,367	1,698,718	0	0	200,652	
<b>Debt Financing</b>												
Replacement Fund		0	0	0	0	0	0	0	0	0	0	
Expansion Fund		0	0	0	0	0	0	0	0	0	0	
Total Capital Costs		\$2,703,387	\$3,255,570	\$5,499,150	\$2,662,504	\$1,691,146	\$2,774,641	\$2,795,750	\$1,119,442	\$1,325,789	\$2,402,150	

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Single Family</b>													
	<u><i>\$/Bi-Month</i></u>												
Base Charge													
Number of Customers	26.76	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692	19,692
Total Single Family Revenue		\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$263,479	\$3,161,748
<b>Townhouse</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge													
Number of Customers	26.76	319	319	319	319	319	319	319	319	319	319	319	319
Total Townhouse Revenue		\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$4,268	\$51,219
<b>Condominium</b>													
Accounts		0	0	0	0	0	0	0	0	0	0	0	0
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge													
Number of Customers	19.58	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
Total Condominium Revenue		\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$37,496	\$449,948
<b>Duplex</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge													
Number of Customers	53.53	44	44	44	44	44	44	44	44	44	44	44	44
Total Duplex Revenue		\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$14,132

	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Single Family</b>													
<b>Single Family Home with 2nd Dwelling</b>													
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge													
Number of Customers	19.58	104	104	104	104	104	104	104	104	104	104	104	104
Total Single Family with Add'l Dwelling Units Revenue	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$1,018	\$12,218
Base Charge													
Number of Customers	26.76	104	104	104	104	104	104	104	104	104	104	104	104
Total Single Family with Add'l Dwelling Units Revenue	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$16,698
Total SFH w/ADU	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	\$28,916
<b>MultiFamily</b>													
Accounts		322	322	322	322	322	322	322	322	322	322	322	322
	<u><i>\$/Bi-Month/Unit</i></u>												
Base Charge													
Number of Customers	19.58	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871
Total Multifamily Revenue	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$57,477	\$689,725
<b>Non-Residential</b>													
Accounts		825	825	825	825	825	825	825	825	825	825	825	825
	<u><i>\$/CCF</i></u>												
Non-Residential Consumption	\$1.42	51,582	50,562	51,024	54,848	47,787	52,119	64,870	20,135	38,326	41,140	43,205	32,052
Total Revenues	\$73,246	\$71,797	\$72,454	\$77,884	\$67,857	\$74,009	\$92,115	\$28,592	\$54,423	\$58,419	\$61,351	\$45,513	\$777,659
	\$439,553	\$438,105	\$438,761	\$444,191	\$434,165	\$440,316	\$458,422	\$394,899	\$420,730	\$424,726	\$427,658	\$411,820	\$5,173,347

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035		
<b>Single Family</b>												
	<u><i>\$/Bi-Month</i></u>											
Base Charge												
Number of Customers	26.76	19,692	20,275	20,477	20,682	20,889	21,099	21,310	21,524	21,739	21,957	As Customer Growth
Total Single Family Revenue		\$3,161,748	\$3,255,342	\$3,287,862	\$3,320,699	\$3,354,013	\$3,387,643	\$3,421,591	\$3,455,856	\$3,490,439	\$3,525,338	
<b>Townhouse</b>												
	<u><i>\$/Bi-Month/Unit</i></u>											
Base Charge												
Number of Customers	26.76	319	328	332	335	338	342	345	349	352	356	As Customer Growth
Total Townhouse Revenue		\$51,219	\$52,735	\$53,262	\$53,794	\$54,333	\$54,878	\$55,428	\$55,983	\$56,543	\$57,109	
<b>Condominium</b>												
Accounts	0	0	0	0	0	0	0	0	0	0	0	As Customer Growth
	<u><i>\$/Bi-Month/Unit</i></u>											
Base Charge												
Number of Customers	19.58	3,830	3,943	3,983	4,023	4,063	4,104	4,145	4,186	4,228	4,270	As Customer Growth
Total Condominium Revenue		\$449,948	\$463,268	\$467,896	\$472,569	\$477,310	\$482,096	\$486,927	\$491,803	\$496,724	\$501,691	
<b>Duplex</b>												
	<u><i>\$/Bi-Month/Unit</i></u>											
Base Charge												
Number of Customers	53.53	44	45	46	46	47	47	48	48	49	49	As Customer Growth
Total Duplex Revenue		\$14,132	\$14,550	\$14,696	\$14,842	\$14,991	\$15,142	\$15,293	\$15,446	\$15,601	\$15,757	

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
<b>Single Family</b>											
<b>Single Family Home with 2nd Dwelling</b>											
<u><i>\$/Bi-Month/Unit</i></u>											
Base Charge											
Number of Customers	19.58	104	107	108	109	110	111	113	114	115	116 As Customer Growth
Total Single Family with Add'l Dwelling Units Re	\$12,218	\$12,580	\$12,705	\$12,832	\$12,961	\$13,091	\$13,222	\$13,354	\$13,488	\$13,623	
Base Charge											
Number of Customers	26.76	104	107	108	109	110	111	113	114	115	116 As Customer Growth
Total Single Family with Add'l Dwelling Units Re	\$16,698	\$17,193	\$17,364	\$17,538	\$17,714	\$17,891	\$18,071	\$18,252	\$18,434	\$18,618	
Total SFH w/ADU	\$28,916	\$29,772	\$30,070	\$30,370	\$30,675	\$30,982	\$31,293	\$31,606	\$31,922	\$32,241	
<b>MultiFamily</b>											
Accounts	322	332	335	338	342	345	348	352	355	359	As Customer Growth
<u><i>\$/Bi-Month/Unit</i></u>											
Base Charge											
Number of Customers	19.58	5,871	6,045	6,105	6,166	6,228	6,290	6,353	6,417	6,481	6,546 As Customer Growth
Total Multifamily Revenue	\$689,725	\$710,142	\$717,237	\$724,400	\$731,667	\$739,004	\$746,409	\$753,884	\$761,428	\$769,041	
<b>Non-Residential</b>											
Accounts	825	849	858	866	875	884	893	902	911	920	As Customer Growth
<u><i>\$/CCF</i></u>											
<b>Consumption</b>											
Non-Residential Consumption	1.42	547,647	563,859	569,492	575,179	580,949	586,775	592,655	598,590	604,580	610,625 As Customer Growth
Total Revenues	\$777,659	\$800,679	\$808,678	\$816,755	\$824,948	\$833,220	\$841,570	\$849,998	\$858,503	\$867,087	

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
<b>Single Family</b>										
<b>DUEs</b>										
Single Family/ Townhome	19,796	20,382	20,586	20,791	21,000	21,210	21,423	21,637	21,854	22,072
Duplex	407	419	423	427	432	436	440	445	449	454
Multifamily	9,805	10,095	10,196	10,298	10,401	10,506	10,611	10,717	10,824	10,933
Non-Residential										
<b>Accounts</b>										
Single Family/ Townhome	19,796	20,382	20,586	20,791	21,000	21,210	21,423	21,637	21,854	22,072
Duplex	363	374	377	381	385	389	393	397	401	405
Multifamily	322	332	335	338	342	345	348	352	355	359
Non-Residential	825	849	858	866	875	884	893	902	911	920
<b>Volume</b>										
Single Family/ Townhome	1,607,242	1,654,819	1,671,351	1,688,043	1,704,978	1,722,073	1,739,330	1,756,749	1,774,328	1,792,069
Duplex	33,044	34,023	34,362	34,706	35,054	35,405	35,760	36,118	36,480	36,844
Multifamily	620,935	639,316	645,702	652,151	658,694	665,298	671,965	678,695	685,486	692,340
Non-Residential	547,647	563,859	569,492	575,179	580,949	586,775	592,655	598,590	604,580	610,625
	2,808,868	2,892,016	2,920,907	2,950,079	2,979,674	3,009,551	3,039,710	3,070,151	3,100,874	3,131,878
<b>Revenue</b>										
Single Family/ Townhome	\$3,178,446	\$3,272,535	\$3,373,184	\$3,406,873	\$3,441,051	\$3,475,554	\$3,510,383	\$3,545,537	\$3,581,017	\$3,616,822
Duplex	\$65,351	\$67,285	\$67,957	\$68,636	\$69,325	\$70,020	\$70,721	\$71,430	\$72,144	\$72,866
Multifamily	1,151,891	1,185,990	1,197,838	1,209,801	1,221,938	1,234,190	1,246,558	1,259,041	1,271,640	1,284,355
Non-Residential	777,659	800,679	808,678	816,755	824,948	833,220	841,570	849,998	858,503	867,087
	\$5,173,347	\$5,326,489	\$5,447,656	\$5,502,065	\$5,557,261	\$5,612,984	\$5,669,232	\$5,726,006	\$5,783,305	\$5,841,130

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Development of Distribution Factors  
 Exhibit 9 - Volume Distribution Factor

	<b>FY 2027</b>	<b>1.8%</b>	<b>Total Annual</b>	<b>Avg. Daily</b>	
	<b>Annual Flow</b>	<b>Inflow and</b>	<b>Flow at Plant</b>	<b>Flow At</b>	<b>% of</b>
	<b>(CCF)</b>	<b>Infiltration <sup>[1]</sup></b>	<b>(CCF)</b>	<b>Plant (MGD)</b>	<b>Total</b>
Single Family/ Townhome	1,654,819	29,787	1,684,606	3.45	57.2%
Duplex	34,023	612	34,635	0.07	1.2%
Multifamily	639,316	11,508	650,823	1.33	22.1%
Non-Residential	563,859	10,149	574,008	1.18	19.5%
<b>Total</b>	<b>2,892,016</b>	<b>52,056</b>	<b>2,944,072</b>	<b>6.03</b>	<b>100.0%</b>
		<i>Actual Flows <sup>[2]</sup></i>	<b>2,927,807</b>	<b>6.00</b>	

(VOL)

**Notes**

[1] - Provided by District in file, RWW-11 and LWW-12 Information on system Inflow & Infiltration in TM 7.31.25

[2] - Provide by District; July 2024 - June 2025, WWTP Influent and DERWA Production 2024-2025 v11.05.25.xlsx

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Development of Distribution Factors  
 Exhibit 10 - Customer Distribution Factor

	<i>Actual Customer</i>		<i>Customer Service &amp; Accounting</i>	
	Number of Account <sup>[1]</sup>	% of Total	Living Units	% of Total
Single Family/ Townhome	20,382	92.9%	20,382	64.2%
Duplex	374	1.7%	419	1.3%
Multifamily	332	1.5%	10,095	31.8%
Non-Residential	849	3.9%	849	2.7%
<b>Total</b>	<b>21,937</b>	<b>100.0%</b>	<b>31,746</b>	<b>100.0%</b>
		<b>(AC)</b>		<b>(WCA)</b>

**Notes**

[1] - Based on FY 2024/25 Billing Data

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Development of Distribution Factors  
 Exhibit 11 - Strength Distribution Factor

	<i>Biological Oxygen Demand</i>				<i>Total Suspended Solids</i>		
	Daily Flow (MGD)	Avg. Factor (mg/l)	Calculated Pounds <sup>[1]</sup>	% of Total	Avg. Factor (mg/l)	Calculated Pounds <sup>[1]</sup>	% of Total
Single Family/ Townhome	3.45	252	2,648,296	57.2%	320	3,362,916	57.2%
Duplex	0.07	252	54,448	1.2%	320	69,141	1.2%
Multifamily	1.33	252	1,023,131	22.1%	320	1,299,214	22.1%
Non-Residential	1.18	252	902,373	19.5%	320	1,145,871	19.5%
<b>Total</b>	<b>6.03</b>		<b>4,628,249</b>	<b>100.0%</b>		<b>5,877,141</b>	<b>100.0%</b>
				<b>(BOD)</b>			<b>(TSS)</b>

**Notes**

[1] - Calculated Pounds = Daily Flow \* Factor \* 8.34 (Lbs. / MGD)

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Development of Distribution Factors  
 Exhibit 12 - Revenue Related Distribution Factor

	Projected FY 2027	% of Total
Single Family/ Townhome	\$3,272,535	61.4%
Duplex	\$67,285	1.3%
Multifamily	\$1,185,990	22.3%
Non-Residential	\$800,679	15.0%
<b>Total</b>	<b>\$5,326,489</b>	<b>100.0%</b>

*(RR)*

**Notes**

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Dublin San Ramon Service District  
 Local Wastewater Utility  
 Functionalization and Classification  
 Exhibit 15 - Expenses

	FY 2027	<u>Strength Related</u>			<u>Weighted for:</u>		Revenue (RR)	Direct (DA)	Basis of Classification
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)			
<b>Collection Operations</b>									
<b>Personnel Services</b>									
Salaries	\$2,145,027	\$1,716,022	\$0	\$0	\$214,503	\$214,503	\$0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Overtime	53,062	42,450	0	0	5,306	5,306	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Standby Pay	41,000	32,800	0	0	4,100	4,100	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Medical	343,123	274,498	0	0	34,312	34,312	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
FICA Tax	161,943	129,554	0	0	16,194	16,194	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
PERS Retirement Normal cost	283,678	226,942	0	0	28,368	28,368	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
PERS Unfunded Accrued Liab	331,466	265,173	0	0	33,147	33,147	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
OPEB Actuarially Determined Co	98,886	79,109	0	0	9,889	9,889	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Other Benefits	86,173	68,938	0	0	8,617	8,617	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Salary / Benefit Credit	(76,852)	(61,482)	0	0	(7,685)	(7,685)	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Employee Engagement Program	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Employee Engagement	1,376	1,101	0	0	138	138	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Training Costs	31,130	24,904	0	0	3,113	3,113	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Group Training Services	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Temporary Help	58,834	47,067	0	0	5,883	5,883	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Interns	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Uniforms & Safety Equipment	10,223	8,178	0	0	1,022	1,022	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Certificate, License, Member	23,353	18,682	0	0	2,335	2,335	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Permits & Fees	29,139	23,311	0	0	2,914	2,914	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Retiree Medical	184,046	147,237	0	0	18,405	18,405	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Retiree Dental	20,450	16,360	0	0	2,045	2,045	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Dental	23,467	18,774	0	0	2,347	2,347	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Vision	4,481	3,585	0	0	448	448	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
<b>Total Personnel Services</b>	<b>\$3,854,005</b>	<b>3,083,204</b>	<b>\$0</b>	<b>\$0</b>	<b>\$385,401</b>	<b>\$385,401</b>	<b>\$0</b>	<b>\$0</b>	

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Functionalization and Classification  
 Exhibit 15 - Expenses

	FY 2027	<u>Strength Related</u>			<u>Weighted for:</u>		Revenue (RR)	Direct (DA)	Basis of Classification
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)			
<b>Material &amp; Supplies</b>									
Chemicals	\$618	\$494	\$0	\$0	\$62	\$62	\$0	\$0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Equipment Under \$20,000	36,532	29,226	0	0	3,653	3,653	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Fluids	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Fuel	43,260	34,608	0	0	4,326	4,326	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Gas & Electric	23,100	18,480	0	0	2,310	2,310	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
General Supplies	67,288	53,830	0	0	6,729	6,729	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Tools	6,634	5,307	0	0	663	663	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Office Supplies/Services	7,761	6,209	0	0	776	776	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
<b>Total Material &amp; Supplies</b>	<b>185,193</b>	<b>\$148,154</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,519</b>	<b>\$18,519</b>	<b>\$0</b>	<b>\$0</b>	
<b>Contract Services</b>									
Legal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Professional Services	71,290	57,032	0	0	7,129	7,129	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Advertising	2,000	1,600	0	0	200	200	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Equipment Lease/Rental	3,714	2,971	0	0	371	371	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Maintenance Contracts	257,444	205,955	0	0	25,744	25,744	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Software	70,272	56,218	0	0	7,027	7,027	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Monitoring & Testing Services	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Other Services	84,496	67,597	0	0	8,450	8,450	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Printing Services	17,250	13,800	0	0	1,725	1,725	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
<b>Total Contract Services</b>	<b>\$506,466</b>	<b>\$405,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,647</b>	<b>\$50,647</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Expenses</b>									
Meetings	\$1,192	\$954	\$0	\$0	\$119	\$119	\$0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Permits, Licenses & District Mbrshps	103	82	0	0	10	10	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Credit Card Transaction Fees	22,000	17,600	0	0	2,200	2,200	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Allocated Overhead Charges	1,284,942	1,027,954	0	0	128,494	128,494	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
<b>Total Other Expenses</b>	<b>\$1,308,237</b>	<b>\$1,046,590</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,824</b>	<b>\$130,824</b>	<b>\$0</b>	<b>\$0</b>	

	FY 2027	<u>Strength Related</u>			<u>Weighted for:</u>		Revenue (RR)	Direct (DA)	Basis of Classification
		Volume (VOL)	Bio-oxygen Demand (BOD)	Suspended Solids (TSS)	Actual Customer (AC)	Customer Acct/Svcs (WCA)			
<b>Total Collection Operations</b>	\$5,853,901	\$4,683,121	\$0	\$0	\$585,390	\$585,390	\$0	\$0	
<b>Additional O&amp;M</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
<b>Total O&amp;M Expenses</b>	\$5,853,901	\$4,683,121	\$0	\$0	\$585,390	\$585,390	\$0	\$0	
<b>Debt Service</b>									
Sewer Operations Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Transfers</b>									
Enterprise Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Replace reduction in Buy-In	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Replacement Fund	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Rate Stabilization Fund	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Other	0	0	0	0	0	0	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Balance/Deficiency	60,578	48,463	0	0	6,058	6,058	0	0	80.0% (VOL)/ 10.0% (AC)/ 10.0% (WCA)
Total Transfers	\$60,578	\$48,463	\$0	\$0	\$6,058	\$6,058	\$0	\$0	
<b>Total Revenue Requirement</b>	\$5,914,479	\$4,731,584	\$0	\$0	\$591,448	\$591,448	\$0	\$0	
<b>Miscellaneous Revenues</b>									
<b>Enterprise Operations</b>									
General Inspections	\$211,408	\$169,126	\$0	\$0	\$21,141	\$21,141	\$0	0	Total Revenue Requirement
Overtime Inspections	0	0	0	0	0	0	0	0	Total Revenue Requirement
Plan Check Fees	106,605	85,284	0	0	10,661	10,661	0	0	Total Revenue Requirement
Miscellaneous Fees	16,183	12,946	0	0	1,618	1,618	0	0	Total Revenue Requirement
Credit Card Processing Fee	20,000	16,000	0	0	2,000	2,000	0	0	Total Revenue Requirement
Pooled Interest	74,000	59,200	0	0	7,400	7,400	0	0	Total Revenue Requirement
Total Misc. Revenue	\$428,196	\$342,557	\$0	\$0	\$42,820	\$42,820	\$0	\$0	

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Cost of Service Summary  
 Exhibit 17 - Allocation by Component

	FY 2027 Expenses	Single Family/ Townhome	Multifamily	Non Residential	Basis of Allocation
<b>Volume Related</b>	<b>\$4,389,027</b>	\$2,563,047	\$970,248	\$855,732	(VOL)
<b>Strength Related</b>					
Bio-oxygen Demand	\$0	\$0	\$0	\$0	(BOD)
Suspended Solids	0	\$0	\$0	\$0	(TSS)
<b>Total Strength Related</b>	<b>\$0</b>				
<b>Customer Related</b>					
Actual Customer	\$548,628	\$519,093	\$8,291	\$21,244	(AC)
Weighted Customer	548,628	\$359,483	\$174,466	\$14,680	(WCMS)
<b>Total Customer Related</b>	<b>\$1,097,257</b>	\$878,576	\$182,757	\$35,923	
<b>Revenue Related</b>	<b>\$0</b>	\$0	\$0	\$0	(RR)
<b>Direct Assignment</b>	<b>\$0</b>	\$0	\$0	\$0	(DA)
<b>Total Revenue Requirements</b>	<b>\$5,486,283</b>	<b>\$3,441,623</b>	<b>\$1,153,005</b>	<b>\$891,655</b>	

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Cost of Service Summary  
 Exhibit 18 - Summary of Cost Allocation

	FY 2027	Single Family/ Townhome	Multifamily	Non Residential
Revenues at Present Rates	\$5,326,489	\$3,339,820	\$1,185,990	\$800,679
Allocated Revenue Requirement	\$5,486,283	\$3,441,623	\$1,153,005	\$891,655
<i>Balance / (Deficiency) of Funds</i>	<i>(\$159,795)</i>	<i>(\$101,803)</i>	<i>\$32,984</i>	<i>(\$90,976)</i>
Required % Change in Rates	3.00%	3.05%	-2.78%	11.36%

Dublin San Ramon Service District  
 Local Wastewater Utility  
 Cost of Service Summary  
 Exhibit 19 - Average Unit Cost

	System Average	Single Family/ Townhome	Multifamily	Non Residential
<b>Unit Costs</b>				
Volume Costs - \$ / CCF	\$1.52	\$1.52	\$1.52	\$1.52
BOD Costs - \$ / CCF	0.00	0.00	0.00	0.00
TSS Costs - \$ / CCF	0.00	0.00	0.00	0.00
Cust. Costs - \$ / CCF	0.38	0.52	0.29	0.06
Direct Assgn. - \$ / CCF	0.00	0.00	0.00	0.00
<b>Total</b>	<b>\$1.90</b>	<b>\$2.04</b>	<b>\$1.80</b>	<b>\$1.58</b>
Actual Customer - \$ Account	\$2.88	\$4.16	\$0.14	\$4.17
	\$2.88	\$2.88	\$2.88	\$2.88
<b>Total \$/Month</b>	<b>\$5.76</b>	<b>\$7.04</b>	<b>\$3.02</b>	<b>\$7.05</b>
Volume \$/ Gallon	\$0.002029	\$0.002029	\$0.002029	\$0.002029
BOD Costs - \$ / mg	0.0000000	0.0000000	0.0000000	0.0000000
TSS Costs - \$ / mg	0.0000000	0.0000000	0.0000000	0.0000000
BOD Costs - \$ / lbs.	0.0000000	0.0000000	0.0000000	0.0000000
TSS Costs - \$ / lbs.	0.0000000	0.0000000	0.0000000	0.0000000
<b>Basic Data</b>				
Annual Flow - CCF	2,892,016	\$1,688,842	\$639,316	\$563,859
Annual Flow - Gallons	2,163,378,358	\$1,263,341,455	\$478,241,306	\$421,795,596
Annual Flow - MG	2,163.37836	\$1,263	\$478	\$422
Lbs. - BOD	4,628,249	\$2,702,744	\$1,023,131	\$902,373
Lbs. - TSS	5,877,141	\$3,432,056	\$1,299,214	\$1,145,871
mg - BOD	2.10E+12	\$1,225,943,969,897	\$464,084,387,832	\$409,309,585,568
mg - TSS	2.67E+12	\$1,556,754,247,488	\$589,313,508,358	\$519,758,203,896
Number of Accounts	21,937	\$20,756	\$332	\$849
Number of Living Units	31,746	\$20,801	\$10,095	\$849

Dublin San Ramon Service District  
Local Wastewater Utility  
Rate Design  
Exhibit 20 - Rate Development

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	Volume	Customer	Total
Single Family	\$20.55	\$7.04	\$27.59
Duplex	\$41.10	\$14.08	\$55.18
Townhome	\$20.55	\$7.04	\$27.59
Multifamily/ Condominium	\$16.03	\$3.02	\$19.05
Single Family with 2nd Dwelling Unit	\$36.58	\$10.06	\$46.63
Commercial / Institutional / Industrial	\$1.52	0.06	\$1.58

**Dublin San Ramon Service District  
 Local Wastewater Utility  
 Rate Design  
 Exhibit 21 - Proposed Rates**

		<b>Current Rates</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Single Family/Townhome</b>	\$/Bi-Monthly	\$26.76	\$27.59	\$28.42	\$29.27	\$30.15	\$31.05
<b>Duplex</b>	\$/Bi-Monthly	\$53.52	\$55.18	\$56.83	\$58.54	\$60.29	\$62.10
<b>Multifamily/ Condominium</b>	\$/Bi-Monthly/LU	\$19.58	\$19.05	\$19.62	\$20.21	\$20.81	\$21.44
<b>Single Family with 2nd Dwelling Unit</b>	\$/Bi-Monthly	\$46.34	\$46.63	\$48.03	\$49.47	\$50.96	\$52.49
<b>Non-Residential</b>	\$/CCF	1.42	\$1.58	\$1.63	\$1.68	\$1.73	\$1.78