



MAMMOTH COMMUNITY WATER DISTRICT
Post Office Box 597
Mammoth Lakes, California 93546-0597

NOTICE OF SPECIAL WORKSHOP

NOTICE IS HEREBY GIVEN that the Board of Directors of the Mammoth Community Water District has called a **SPECIAL WORKSHOP FOR THE WATER AND WASTEWATER RATE STUDY** to be held **TUESDAY, NOVEMBER 18, 2025** at **9:00 A.M.**

Please Note:

Members of the public will have the opportunity to directly address the District Board of Directors concerning any item listed on the Agenda below before or during consideration of that item.

AGENDA

9:00 A.M.

Roll Call

Directors Cage, Domaille, Hylton, Smith, and Thompson

Rate Study Workshop

1. Receive a Presentation from Consultant Robert D. Niehaus, Inc. (RDN) Regarding the Draft MCWD Water and Wastewater Rate Study
2. The Board Will Review, Discuss, and Provide Input and Direction to Staff and RDN Regarding the Draft MCWD Water and Wastewater Rate Study and Proposed Adjustments to the Water and Wastewater Rate Structure

Adjournment

The meeting will be held in the conference room at the District facility located one mile east of Old Mammoth Road on Meridian Boulevard, just off Highway 203, Mammoth Lakes, California.



MARK BUSBY
General Manager

Date of Issuance: Friday, November 14, 2025

Posted: MCWD Office
MCWD Website: www.mcwd.dst.ca.us
cc: Members, Board of Directors
Town of Mammoth Lakes
KMMT, KIBS, KSRW Radio

In compliance with the Americans with Disabilities Act, if you need a disability related modification or accommodation to participate in this meeting please call Stephanie Hake at (760) 934-2596 at least one full day before the meeting.

Documents and material relating to an open session agenda item that are provided to the Mammoth Community Water District Board of Directors less than 72 hours prior to a regular meeting will be available for public inspection and copying at the District facility located at 1315 Meridian Boulevard, Mammoth Lakes, California.



Utility Rate Study

Mammoth Community Water District

ROBERT D. NIEHAUS, INC.

NOVEMBER 18, 2025

Project Approach



Kickoff Meeting
and Data
Collection



Ten-Year Financial
Plan



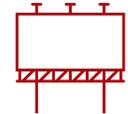
Cost of
Service
Analysis



Rate
Design



Reports and
Models



Public Meetings
and Proposition
218 Support

Agenda

■ Water Rates

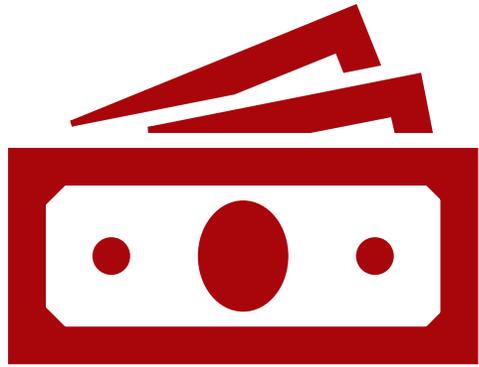
- Financial plan review (2 scenarios)
 - Scenario 1 – 2.5% increase per year
 - Scenario 2 – 3.0% increase per year
- Fixed Charge (3 options)
 - Option 1 – Fixed charges based on meter ratios (plumbing code)
 - Option 2 – Fixed charges based on meter ratios (AWWA) and MFR units
 - Option 2a - Fixed charges based on meter ratios (plumbing code) and MFR units
- Variable Charge (based on fixed charge derivation)

■ Sewer Rates

- Financial plan review (2 scenarios)
 - Scenario 1 – 2.5% increase per year
 - Scenario 2 – 3.0% increase per year
- Fixed Charge
- Variable Charge

■ Rate Impacts





Water COS & Rates

Current Water, Irrigation, and Recycled Rates

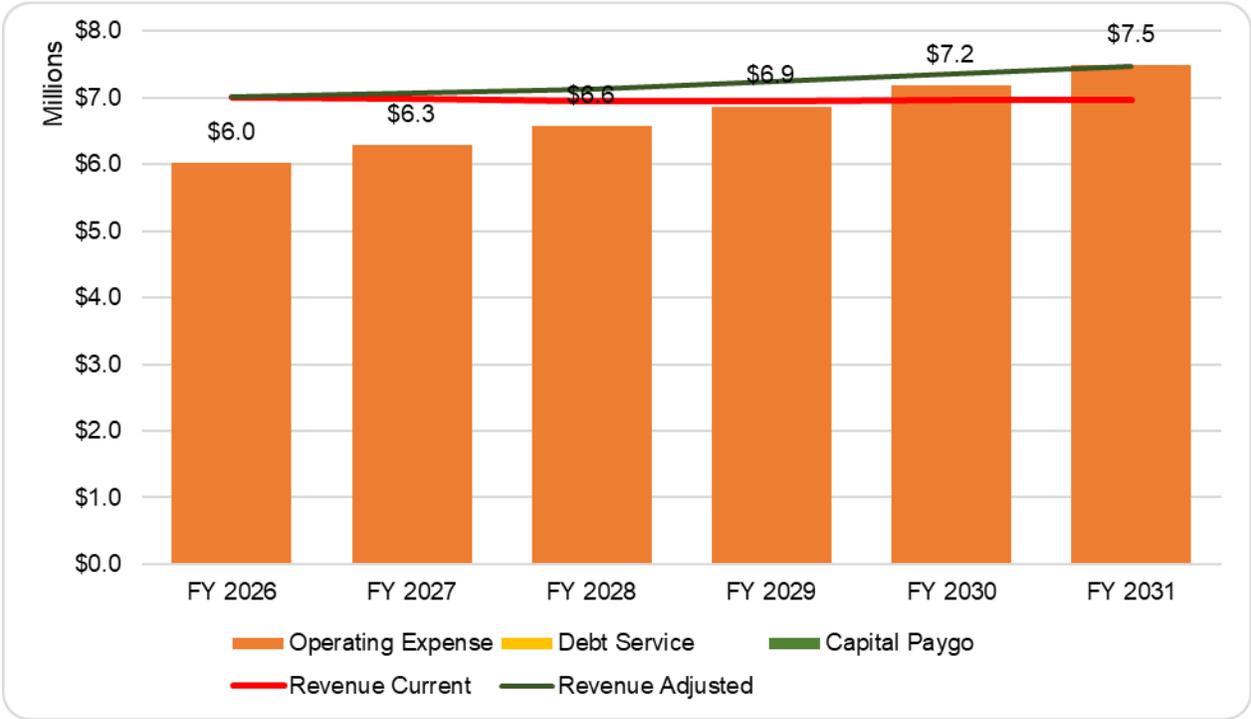
A	C	D	E	F	G	H
Fiscal Year	2022	2023	2024	2025	2026	2027
Effective Date		April 1, 2022	April 1, 2023	April 1, 2024	April 1, 2025	April 1, 2026
Meter Size	Current	Proposed	Proposed	Proposed	Proposed	Proposed
5/8"	\$15.05	\$15.25	\$15.56	\$15.88	\$16.20	\$16.53
3/4"	\$15.05	\$15.25	\$15.56	\$15.88	\$16.20	\$16.53
1"	\$22.79	\$23.23	\$23.70	\$24.18	\$24.67	\$25.17
1 1/2"	\$42.16	\$43.17	\$44.04	\$44.93	\$45.83	\$46.75
2"	\$65.39	\$67.10	\$68.45	\$69.82	\$71.22	\$72.65
3"	\$138.95	\$142.88	\$145.74	\$148.66	\$151.64	\$154.68
4"	\$247.39	\$254.56	\$259.66	\$264.86	\$270.16	\$275.57
6"	\$545.52	\$561.66	\$572.90	\$584.36	\$596.05	\$607.98
8"	\$932.72	\$960.50	\$979.71	\$999.31	\$1,019.30	\$1,039.69
MFR Dwelling	\$15.05	\$15.25	\$15.56	\$15.88	\$16.20	\$16.53

A	C	D	E	F	G	H
Fiscal Year	2022	2023	2024	2025	2026	2027
Effective Date		April 1, 2022	April 1, 2023	April 1, 2024	April 1, 2025	April 1, 2026
Class	Current	Proposed	Proposed	Proposed	Proposed	Proposed
SFR						
Tier 1 - First 4,000 Gal.	\$0.99	\$0.95	\$0.97	\$0.99	\$1.01	\$1.04
Tier 2 - Next 4,000 Gal.	\$2.32	\$1.96	\$2.00	\$2.04	\$2.09	\$2.14
Tier 3 - Above 8,000 Gal.	\$5.06	\$4.83	\$4.93	\$5.03	\$5.14	\$5.25
MFR	\$2.36	\$2.40	\$2.45	\$2.50	\$2.55	\$2.61
Commercial	\$3.13	\$3.24	\$3.31	\$3.38	\$3.45	\$3.52
Irrigation						
Tier 1 - 100% of MAWA	\$2.77	\$3.61	\$3.69	\$3.77	\$3.85	\$3.93
Tier 2 - 100% to 200%	\$6.19	\$6.28	\$6.41	\$6.54	\$6.68	\$6.82
Tier 3 - Above 200%	\$9.15	\$8.51	\$8.69	\$8.87	\$9.05	\$9.24
Recycled	\$1.83	\$1.88	\$1.92	\$1.96	\$2.00	\$2.04



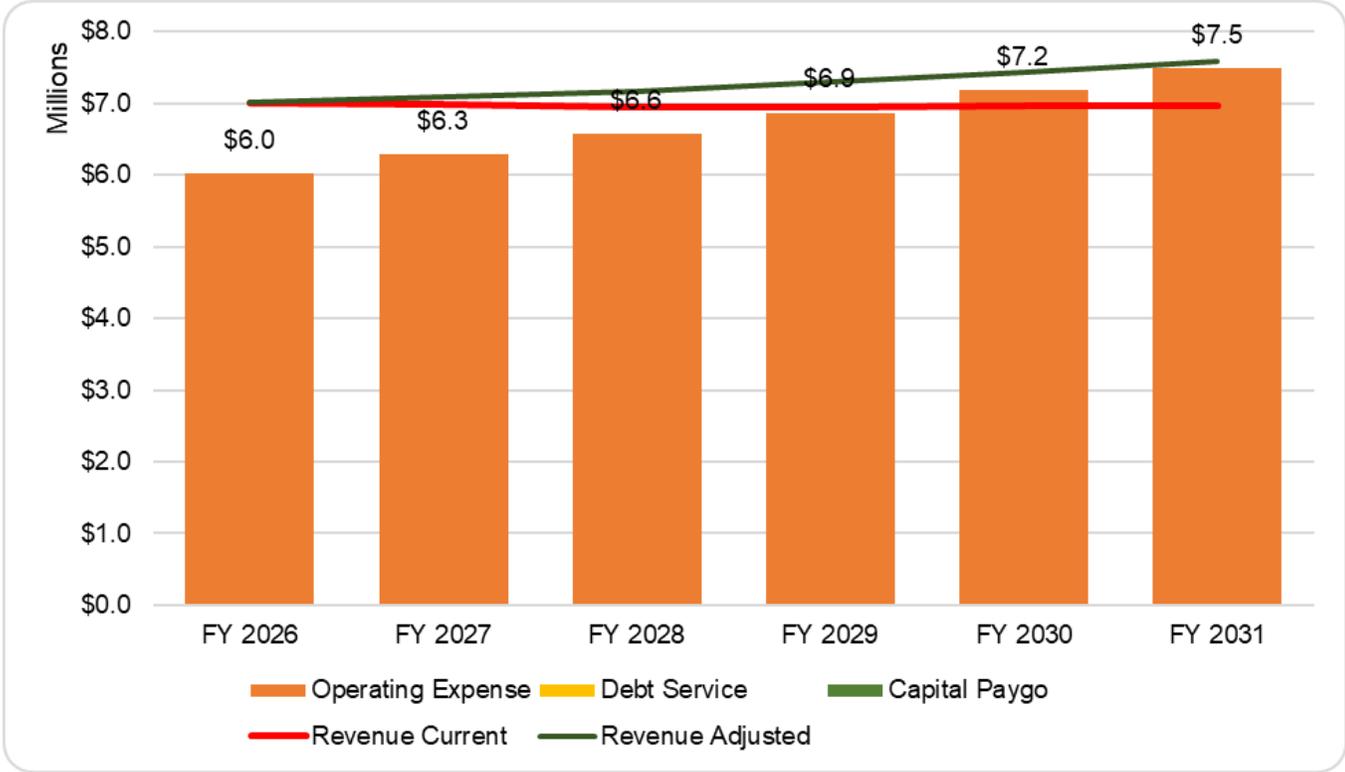
Proposed Financial Plan (Water) Scenario 1

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%



Proposed Financial Plan (Water) Scenario 2

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%



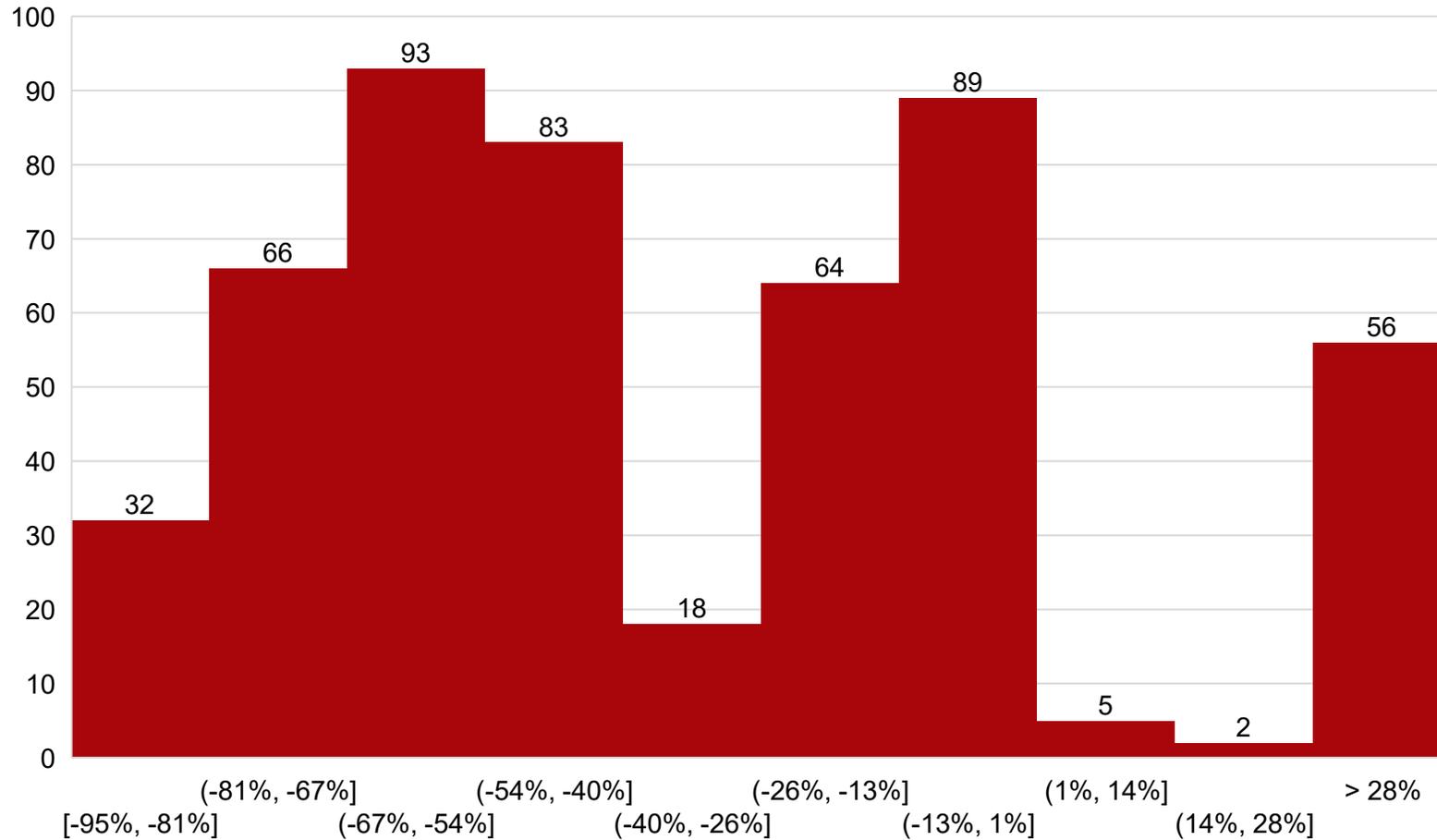
Multi-family Residential

- \$16.20 per dwelling

Meter Size	Avg Units per Account	Avg Fixed Charge	All Other Fixed Charge	Difference
5/8"	2.50	\$40.50	\$16.20	\$24.30
3/4"	2.32	\$37.58	\$16.20	\$21.38
1"	8.69	\$140.78	\$24.67	\$116.11
1 1/2"	29.41	\$476.44	\$45.83	\$430.61
2"	29.82	\$483.08	\$71.22	\$411.86
3"	50.14	\$812.27	\$151.64	\$660.63
4"	32.53	\$526.99	\$270.16	\$256.83
6"	56.93	\$922.27	\$596.05	\$326.22



Multi-family Residential



- 445 would see no change or bill decrease paying by meter size
- 63 would get a bill increase paying by meter size



Water Rate Revenue Requirements

Fixed Charge Components	Revenue Requirement
Meters (All)	\$1,715,939
Customer Service (All)	\$196,455
OD Replacement	\$4,767
Total Fixed Revenue Requirement	\$1,917,160

Variable Charge Components	Revenue Requirement
Source of Supply	\$1,075,453
Base Delivery	\$2,291,537
Peak Delivery	\$1,180,823
Conservation	\$47,223
Revenue Offset	-\$2,724,147
Total Variable Revenue Requirement	\$1,870,889

	Fixed	Variable
Current	51.5%	48.5%
Proposed	50.6%	49.4%



Water Rate Components

Option 1

Meter Size	Meter Count	Fixture Ratio	Meter Equivalents
5/8"	391 X	1.00 =	391.00
3/4"	2,047 X	1.00 =	2,047.00
1"	448 x	2.18 =	976.64
1 1/2"	331 x	9.49 =	3,141.19
2"	245 x	16.77 =	4,108.65
3"	18 x	20.51 =	369.18
4"	26 x	45.51 =	1,183.26
6"	21 x	137.18 =	2,880.78
8"	0 x	188.46 =	0
Total	3,527		15,097.70

Option 2

Meter Size	Meter/Unit Count	AWWA Ratio	Meter Equivalents
MFR	6,885 x	1.00 =	6,885
5/8"	346 x	1.00 =	346
3/4"	1,904 x	1.00 =	1,904
1"	130 x	1.67 =	217
1 1/2"	99 x	3.33 =	330
2"	122 x	5.33 =	650
3"	9 x	11.67 =	105
4"	9 x	21.00 =	189
6"	3 x	46.67 =	140
8"	0 x	80.00 =	-
Total	3,527		10,766.07

Option 2a

Meter Size	Meter/Unit Count	Fixture Ratio	Meter Equivalents
MFR	6,885 x	1.00 =	6,885
5/8"	346 x	1.00 =	346
3/4"	1,904 x	1.00 =	1,904
1"	130 x	2.18 =	283
1 1/2"	99 x	9.49 =	940
2"	122 x	16.77 =	2,046
3"	9 x	20.51 =	185
4"	9 x	45.51 =	410
6"	3 x	137.18 =	412
8"	0 x	188.46 =	-
Total	3,527		13,410.57

Water Type	Water Use (1,000 gallons)
Potable Water Use	588,648



Fixed Monthly Service Charge (Fixture Count Ratio) Option 1

	Cost	Units	Cost per Unit	Cost per Month
Meter	\$1,715,939	15,098	\$113.66	\$9.47
Service	\$196,455	3,153	\$62.31	\$5.19

Meter Size	Meter Charge	Meter Ratio	Total Meter	Customer Service	Monthly Rate
5/8"	\$9.47x	1.00=	\$9.47+	\$5.19=	\$14.66
3/4"	\$9.47x	1.00=	\$9.47+	\$5.19=	\$14.66
1"	\$9.47x	2.18=	\$20.65+	\$5.19=	\$25.84
1 1/2"	\$9.47x	9.49=	\$89.88+	\$5.19=	\$95.07
2"	\$9.47x	16.77=	\$158.83+	\$5.19=	\$164.03
3"	\$9.47x	20.51=	\$194.26+	\$5.19=	\$199.45
4"	\$9.47x	45.51=	\$431.04+	\$5.19=	\$436.23
6"	\$9.47x	137.18=	\$1,299.27+	\$5.19=	\$1,304.47
8"	\$9.47x	188.46=	\$1,784.96+	\$5.19=	\$1,790.15



Option 1 - Fixed Monthly Service Charge – Scenario 1

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%
Meter Size	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MFR Dwelling	\$16.20					
5/8"	\$16.20	\$15.03	\$15.41	\$15.79	\$16.19	\$16.59
3/4"	\$16.20	\$15.03	\$15.41	\$15.79	\$16.19	\$16.59
1"	\$24.67	\$26.49	\$27.15	\$27.83	\$28.52	\$29.24
1 1/2"	\$45.83	\$97.45	\$99.89	\$102.39	\$104.94	\$107.57
2"	\$71.22	\$168.13	\$172.33	\$176.64	\$181.05	\$185.58
3"	\$151.64	\$204.43	\$209.55	\$214.78	\$220.15	\$225.66
4"	\$270.16	\$447.14	\$458.32	\$469.77	\$481.52	\$493.56
6"	\$596.05	\$1,337.08	\$1,370.50	\$1,404.77	\$1,439.89	\$1,475.88
8"	\$1,019.30	\$1,834.91	\$1,880.78	\$1,927.80	\$1,976.00	\$2,025.40
OD Replacement Charge	\$36.10	\$9.93	\$10.18	\$10.43	\$10.69	\$10.96



Option 1 - Fixed Monthly Service Charge – Scenario 2

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%
Meter Size	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MFR Dwelling	\$16.20					
5/8"	\$16.20	\$15.10	\$15.56	\$16.02	\$16.50	\$17.00
3/4"	\$16.20	\$15.10	\$15.56	\$16.02	\$16.50	\$17.00
1"	\$24.67	\$26.61	\$27.41	\$28.24	\$29.08	\$29.96
1 1/2"	\$45.83	\$97.93	\$100.87	\$103.89	\$107.01	\$110.22
2"	\$71.22	\$168.95	\$174.02	\$179.24	\$184.61	\$190.15
3"	\$151.64	\$205.43	\$211.60	\$217.94	\$224.48	\$231.22
4"	\$270.16	\$449.32	\$462.80	\$476.68	\$490.98	\$505.71
6"	\$596.05	\$1,343.60	\$1,383.91	\$1,425.42	\$1,468.19	\$1,512.23
8"	\$1,019.30	\$1,843.86	\$1,899.17	\$1,956.15	\$2,014.83	\$2,075.28
OD Replacement Charge	\$36.10	\$9.98	\$10.28	\$10.59	\$10.90	\$11.23



Option 2 - Fixed Monthly Service Charge

	Cost	Units	Cost per Unit	Cost per Month
Meter	\$1,715,939	10,766	\$159.38	\$13.28
Service	\$196,455	3,153	\$62.31	\$5.19

Meter Size	Meter Charge	Meter Ratio	Total Meter	Customer Service	Monthly Rate
MFR	\$13.28	1.00	\$13.28	\$5.19	\$18.47
5/8"	\$13.28x	1.00=	\$13.28+	\$5.19=	\$18.47
3/4"	\$13.28x	1.00=	\$13.28+	\$5.19=	\$18.47
1"	\$13.28x	1.67=	\$22.18+	\$5.19=	\$27.37
1 1/2"	\$13.28x	3.33=	\$44.23+	\$5.19=	\$49.42
2"	\$13.28x	5.33=	\$70.79+	\$5.19=	\$75.99
3"	\$13.28x	11.67=	\$155.00+	\$5.19=	\$160.19
4"	\$13.28x	21.00=	\$278.92+	\$5.19=	\$284.11
6"	\$13.28x	46.67=	\$619.87+	\$5.19=	\$625.06
8"	\$13.28x	80.00=	\$1,062.56+	\$5.19=	\$1,067.75



Option 2 - Fixed Monthly Service Charge – Scenario 1

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%
Meter Size	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MFR Dwelling	\$16.20	\$18.94	\$19.41	\$19.89	\$20.39	\$20.90
5/8"	\$16.20	\$18.94	\$19.41	\$19.89	\$20.39	\$20.90
3/4"	\$16.20	\$18.94	\$19.41	\$19.89	\$20.39	\$20.90
1"	\$24.67	\$28.06	\$28.76	\$29.48	\$30.21	\$30.97
1 1/2"	\$45.83	\$50.66	\$51.92	\$53.22	\$54.55	\$55.92
2"	\$71.22	\$77.88	\$79.83	\$81.83	\$83.87	\$85.97
3"	\$151.64	\$164.20	\$168.30	\$172.51	\$176.82	\$181.24
4"	\$270.16	\$291.22	\$298.50	\$305.96	\$313.61	\$321.45
6"	\$596.05	\$640.69	\$656.71	\$673.12	\$689.95	\$707.20
8"	\$1,019.30	\$1,094.45	\$1,121.81	\$1,149.85	\$1,178.60	\$1,208.06
OD Replacement Charge	\$36.10	\$9.93	\$10.18	\$10.43	\$10.69	\$10.96



Option 2 - Fixed Monthly Service Charge – Scenario 2

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%
Meter Size	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MFR Dwelling	\$16.20	\$19.03	\$19.60	\$20.19	\$20.79	\$21.42
5/8"	\$16.20	\$19.03	\$19.60	\$20.19	\$20.79	\$21.42
3/4"	\$16.20	\$19.03	\$19.60	\$20.19	\$20.79	\$21.42
1"	\$24.67	\$28.19	\$29.04	\$29.91	\$30.81	\$31.73
1 1/2"	\$45.83	\$50.90	\$52.43	\$54.00	\$55.62	\$57.29
2"	\$71.22	\$78.26	\$80.61	\$83.03	\$85.52	\$88.09
3"	\$151.64	\$165.00	\$169.95	\$175.05	\$180.30	\$185.71
4"	\$270.16	\$292.64	\$301.42	\$310.46	\$319.77	\$329.37
6"	\$596.05	\$643.81	\$663.13	\$683.02	\$703.51	\$724.62
8"	\$1,019.30	\$1,099.78	\$1,132.78	\$1,166.76	\$1,201.76	\$1,237.82
OD Replacement Charge	\$36.10	\$9.98	\$10.28	\$10.59	\$10.90	\$11.23



Option 2a - Fixed Monthly Service Charge

	Cost	Units	Cost per Unit	Cost per Month
Meter	\$1,715,939	13,410	\$127.96	\$10.66
Service	\$196,455	3,153	\$62.31	\$5.19

Meter Size	Meter Charge	Meter Ratio	Total Meter	Customer Service	Monthly Rate
MFR	\$10.66x	1.00=	\$10.66+	\$5.19=	\$15.86
5/8"	\$10.66x	1.00=	\$10.66+	\$5.19=	\$15.86
3/4"	\$10.66x	1.00=	\$10.66+	\$5.19=	\$15.86
1"	\$10.66x	2.18=	\$23.25+	\$5.19=	\$28.44
1 1/2"	\$10.66x	9.49=	\$101.20+	\$5.19=	\$106.39
2"	\$10.66x	16.77=	\$178.83+	\$5.19=	\$184.02
3"	\$10.66x	20.51=	\$218.71+	\$5.19=	\$223.90
4"	\$10.66x	45.51=	\$485.30+	\$5.19=	\$490.49
6"	\$10.66x	137.18=	\$1,462.84+	\$5.19=	\$1,468.03
8"	\$10.66x	188.46=	\$2,009.67+	\$5.19=	\$2,014.86



Option 2a - Fixed Monthly Service Charge – Scenario 1

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%
Meter Size	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MFR Dwelling	\$16.20	\$16.25	\$16.66	\$17.08	\$17.50	\$17.94
5/8"	\$16.20	\$16.25	\$16.66	\$17.08	\$17.50	\$17.94
3/4"	\$16.20	\$16.25	\$16.66	\$17.08	\$17.50	\$17.94
1"	\$24.67	\$29.15	\$29.88	\$30.63	\$31.39	\$32.18
1 1/2"	\$45.83	\$109.05	\$111.78	\$114.57	\$117.43	\$120.37
2"	\$71.22	\$188.62	\$193.34	\$198.17	\$203.13	\$208.20
3"	\$151.64	\$229.50	\$235.24	\$241.12	\$247.15	\$253.33
4"	\$270.16	\$502.76	\$515.33	\$528.21	\$541.41	\$554.95
6"	\$596.05	\$1,504.73	\$1,542.35	\$1,580.91	\$1,620.43	\$1,660.94
8"	\$1,019.30	\$2,065.23	\$2,116.87	\$2,169.79	\$2,224.03	\$2,279.63
OD Replacement Charge	\$36.10	\$9.98	\$10.28	\$10.59	\$10.90	\$11.23



Option 2a - Fixed Monthly Service Charge – Scenario 2

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%
Meter Size	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MFR Dwelling	\$16.20	\$16.33	\$16.82	\$17.33	\$17.85	\$18.38
5/8"	\$16.20	\$16.33	\$16.82	\$17.33	\$17.85	\$18.38
3/4"	\$16.20	\$16.33	\$16.82	\$17.33	\$17.85	\$18.38
1"	\$24.67	\$29.29	\$30.17	\$31.08	\$32.01	\$32.97
1 1/2"	\$45.83	\$109.58	\$112.87	\$116.26	\$119.74	\$123.34
2"	\$71.22	\$189.54	\$195.23	\$201.09	\$207.12	\$213.33
3"	\$151.64	\$230.62	\$237.54	\$244.67	\$252.01	\$259.57
4"	\$270.16	\$505.21	\$520.37	\$535.98	\$552.06	\$568.62
6"	\$596.05	\$1,512.07	\$1,557.43	\$1,604.16	\$1,652.28	\$1,701.85
8"	\$1,019.30	\$2,075.31	\$2,137.57	\$2,201.69	\$2,267.75	\$2,335.78
OD Replacement Charge	\$36.10	\$9.98	\$10.28	\$10.59	\$10.90	\$11.23



Variable Charge – Option 1 (2 Tiers)

- Tier width based on 5-year average water source availability divided by number of meters
- Supply costs are allocated based on 5-years of electricity and treatment costs
- Tier 1 = 9,000 gallons (per meter)
- Tier 2 = All additional use
- Same tiers applied to all meters
- Cost allocation based on actual water use patterns by customer

Variable Rate Components											
Tier	Water Use	Supply	Unit \$ per 1,000 gallons	Base Delivery	Unit \$ per 1,000 gallons	Peak Delivery	Unit \$ per 1,000 gallons	Conservation	Unit \$ per 1,000 gallons	Revenue Offset	Unit \$ per 1,000 gallons
Tier 1	181,206	\$135,008	\$0.75	\$705,413.91	\$3.89	\$363,497.83	\$2.01	\$0	\$0	-\$871,726.94	-\$4.63
Tier 2	407,442	\$940,445	\$2.31	\$1,586,123.05	\$3.89	\$817,324.82	\$2.01	\$47,223	\$0.12	-\$1,852,419.75	-\$4.63

Tier	Supply Cost		Base Cost		Peak Cost		Conservation Cost		Revenue Offset		Variable Rate
Tier 1	\$0.75	+	\$3.89	+	\$2.01	+	\$0.00	-	\$4.63	=	\$2.02
Tier 2	\$2.31	+	\$3.89	+	\$2.01	+	\$0.12	-	\$4.63	=	\$3.70



Variable Charge Option 1 – Scenario 1

	Current				FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment					2.5%	2.5%	2.5%	2.5%	2.5%
	SFR	MFR	COM	IRR	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tier 1	\$1.01	\$2.55	\$3.45	\$3.85	\$2.07	\$2.12	\$2.17	\$2.23	\$2.28
Tier 2	\$2.09			\$6.68	\$3.79	\$3.88	\$3.98	\$4.08	\$4.18
Tier 3	\$5.14			\$9.05					

Variable Charge Option 1 – Scenario 2

	Current				FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment					3.0%	3.0%	3.0%	3.0%	3.0%
	SFR	MFR	COM	IRR	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tier 1	\$1.01	\$2.55	\$3.45	\$3.85	\$2.08	\$2.14	\$2.20	\$2.27	\$2.34
Tier 2	\$2.09			\$6.68	\$3.81	\$3.92	\$4.04	\$4.16	\$4.28
Tier 3	\$5.14			\$9.05					

Variable Charge – Option 2 (2 Tiers)

- Tier width based on 5-year average water source availability divided by number of dwelling units.
- Supply costs are allocated based on 5-years of electricity and treatment costs
- Tier 1 = 3,500 gallons (per dwelling unit)
- Tier 2 = All additional use
- Same tiers applied to all customers/bills
- Cost allocation based on actual water use patterns by customer

Variable Rate Components											
Tier	Water Use	Supply	Unit \$ per 1,000 gallons	Base Delivery	Unit \$ per 1,000 gallons	Peak Delivery	Unit \$ per 1,000 gallons	Conservation	Unit \$ per 1,000 gallons	Revenue Offset	Unit \$ per 1,000 gallons
Tier 1	264,224	\$135,008	\$0.51	\$1,028,592	\$3.89	\$530,030	\$2.01	\$0	\$0	-\$1,222,775	-\$4.63
Tier 2	324,424	\$940,445	\$2.90	\$1,262,945	\$3.89	\$650,792	\$2.01	\$47,223	\$0.15	-\$1,501,372	-\$4.63

Tier	Supply Cost		Base Cost		Peak Cost		Conservation Cost		Revenue Offset		Variable Rate
Tier 1	\$0.51	+	\$3.89	+	\$2.01	+	\$0.00	-	\$4.63	=	\$1.78
Tier 2	\$2.90	+	\$3.89	+	\$2.01	+	\$0.15	-	\$4.63	=	\$4.32

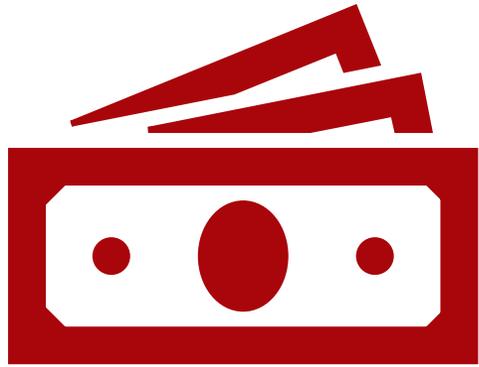


Variable Charge Option 2 – Scenario 1

	Current				FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment					2.5%	2.5%	2.5%	2.5%	2.5%
	SFR	MFR	COM	IRR	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tier 1	\$1.01	\$2.55	\$3.45	\$3.85	\$1.83	\$1.87	\$1.92	\$1.97	\$2.02
Tier 2	\$2.09			\$6.68	\$4.42	\$4.53	\$4.65	\$4.76	\$4.88
Tier 3	\$5.14			\$9.05					

Variable Charge Option 2 – Scenario 2

	Current				FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment					3.0%	3.0%	3.0%	3.0%	3.0%
	SFR	MFR	COM	IRR	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tier 1	\$1.01	\$2.55	\$3.45	\$3.85	\$1.84	\$1.89	\$1.95	\$2.01	\$2.07
Tier 2	\$2.09			\$6.68	\$4.44	\$4.58	\$4.72	\$4.86	\$5.00
Tier 3	\$5.14			\$9.05					



Sewer COS & Rates

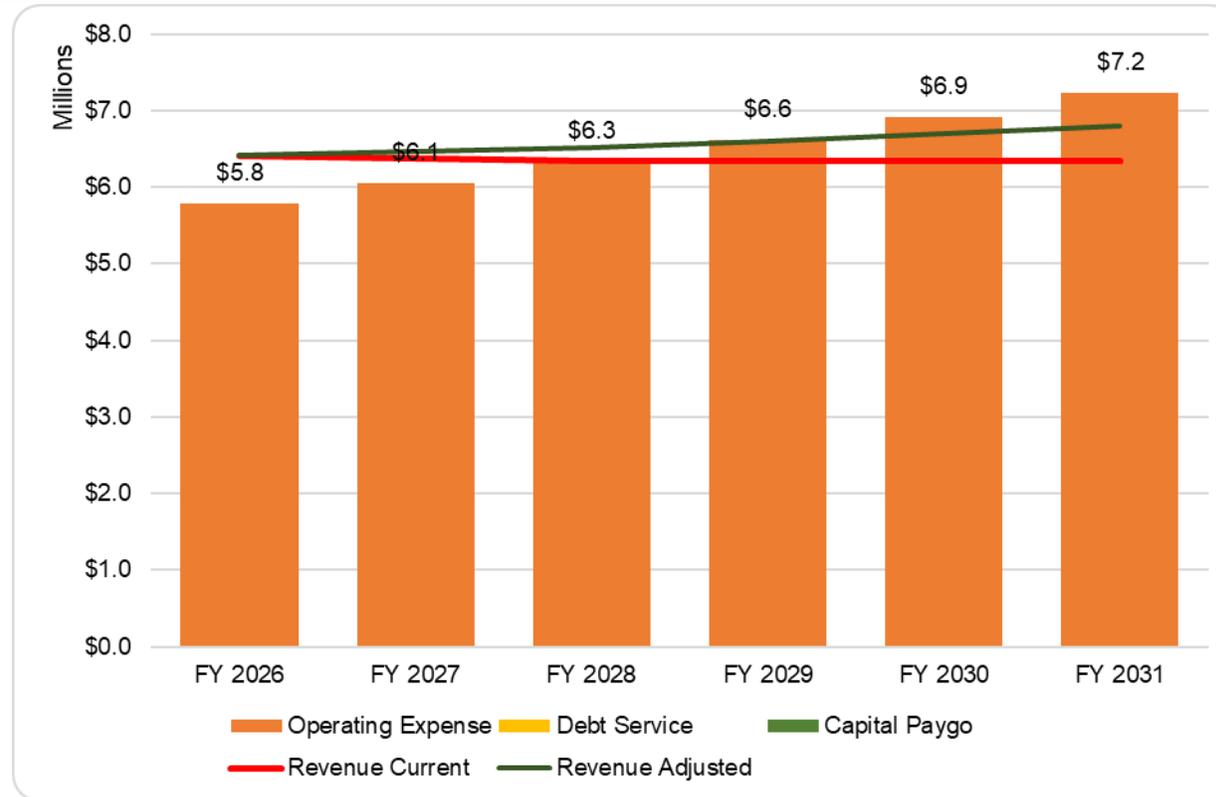
Current Sewer Rates

A	B	C	D	E	F	G	H
	2022		2023	2024	2025	2026	2027
Effective Date	N/A	N/A	April 1, 2022	April 1, 2023	April 1, 2024	April 1, 2025	April 1, 2026
Proposed Wastewater Rates	Current	COS	Proposed	Proposed	Proposed	Proposed	Proposed
Residential	\$21.15	\$20.15	\$20.56	\$20.98	\$21.40	\$21.83	\$22.27
Non-Residential							
5/8	Fixture	\$13.98	\$14.26	\$14.55	\$14.85	\$15.15	\$15.46
3/4	Fixture	\$13.98	\$14.26	\$14.55	\$14.85	\$15.15	\$15.46
1	Fixture	\$34.38	\$35.07	\$35.78	\$36.50	\$37.23	\$37.98
1 1/2	Fixture	\$65.53	\$66.85	\$68.19	\$69.56	\$70.96	\$72.38
2	Fixture	\$121.57	\$124.01	\$126.50	\$129.03	\$131.62	\$134.26
3	Fixture	\$253.55	\$258.63	\$263.81	\$269.09	\$274.48	\$279.97
4	Fixture	\$513.51	\$523.79	\$534.27	\$544.96	\$555.86	\$566.98
6	Fixture	\$513.51	\$523.79	\$534.27	\$544.96	\$555.86	\$566.98
8	Fixture	\$513.51	\$523.79	\$534.27	\$544.96	\$555.86	\$566.98
Volume Rate	N/A	\$4.03	\$4.12	\$4.21	\$4.30	\$4.39	\$4.48



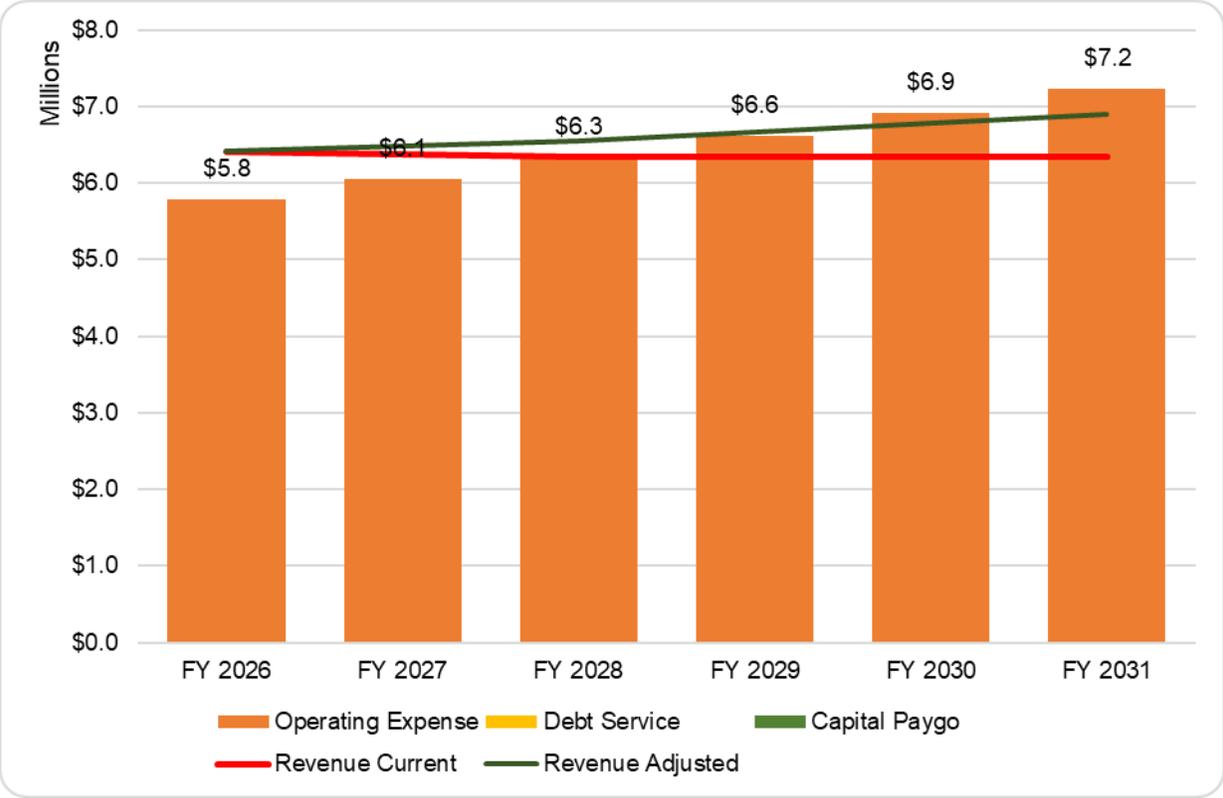
Proposed Financial Plan (Sewer) Scenario 1

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%



Proposed Financial Plan (Sewer) Scenario 2

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%



Sewer Revenue Requirements

Category	Total	Flow	BOD	TSS	Customer	OD Replacement
O&M Revenue Requirements	\$5,788,644	\$1,567,471	\$1,576,207	\$1,752,360	\$892,606	
Total	\$5,788,644	\$1,567,471	\$1,576,207	\$1,752,360	\$892,606	
		27%	27%	30%	15%	
Other Operating Revenue	(\$227,219)	(\$61,527)	(\$61,870)	(\$68,785)	(\$35,037)	
Non-Operating Revenue	(\$2,806,204)	(\$759,874)	(\$764,109)	(\$849,504)	(\$432,715)	
OD Replacement Charge	(\$129,593)		(\$61,367)	(\$68,225)		\$129,593
Net Balance From Operations	\$621,422	\$168,271	\$169,209	\$188,119	\$95,823	
Rate Revenue Requirement	\$3,376,643	\$914,340	\$858,069	\$953,965	\$520,677	\$129,593



Allocation to Units

Unit	Count of Units
Units*	11,521
Customers	3,519
Flow	411,694
BOD	1,425,836
TSS	1,202,512

Category	Total	Flow	BOD	TSS	Customer	OD Replacement Charge
Rate Revenue Requirement	\$3,376,643	\$914,340	\$858,069	\$953,965	\$520,677	\$129,593
Units		411,694	1,425,836	1,202,512	3,519	
Unit Cost		\$2.22	\$0.60	\$0.79	\$147.96	\$129,593

*Units are determined for each customer class, either by a count of residential dwellings or by meter equivalents



Allocation to Customers

Customer Class	Flow	LBS/Year BOD	LBS/Year TSS	Customers
Residential	283,958	983,444	829,411	3,165
Non-Residential	120,562	417,549	352,150	273
OD Cabin	4,049	14,025	11,828	76
OD COM	222	770	649	4
OD Campground	2,901	10,048	8,474	1

Customer Class	Total	Flow	BOD	TSS	Customer	Replacement Charge
Residential	\$2,348,766	\$630,650	\$591,838	\$657,980	\$468,299	\$0
Non-Residential	\$838,799	\$267,760	\$251,281	\$279,364	\$40,394	\$0
OD Cabin	\$38,062	\$8,994	\$8,440	\$9,383	\$11,245	\$0
OD COM	\$2,064	\$494	\$463	\$515	\$592	\$0
OD Campground	\$19,360	\$6,443	\$6,047	\$6,722	\$148	\$0
OD Replacement Charge	\$129,593	\$0	\$0	\$0	\$0	\$129,593



Fixed Charge Calculation

Customer Class	Meter Size	Fixed Allocation	Units	Meter Equivalents	Per Meter Equivalent	Meter Ratio	Fixed Costs	Customer Costs	Months	Fixed Rate
Residential Dwellings		\$2,348,766 ÷	9,300					÷	12 =	\$21.05
Non-Residential		\$265,323						\$40,394		
	3/4"	\$11,675 ÷		86.0 =	\$135.76 x	1.00 =	\$135.76 +	\$147.96 ÷	12 =	\$23.64
	1"	\$23,084 ÷		170.0 =	\$135.76 x	2.18 =	\$295.95 +	\$147.96 ÷	12 =	\$36.99
	1 1/2"	\$61,839 ÷		455.5 =	\$135.76 x	9.49 =	\$1,288.32 +	\$147.96 ÷	12 =	\$119.69
	2"	\$111,555 ÷		821.7 =	\$135.76 x	16.77 =	\$2,276.63 +	\$147.96 ÷	12 =	\$202.05
	3"	\$13,922 ÷		102.6 =	\$135.76 x	20.51 =	\$2,784.35 +	\$147.96 ÷	12 =	\$244.36
	4"	\$43,248 ÷		318.6 =	\$135.76 x	45.51 =	\$6,178.25 +	\$147.96 ÷	12 =	\$527.18
OD Cabin		\$38,062 ÷	134					÷	12 =	\$23.67
OD COM		\$2,064 ÷	4					÷	12 =	\$43.01
OD Campground		\$19,360 ÷	150					÷	12 =	\$10.76
OD Replacement Charge		\$129,593 ÷	529					÷	12 =	\$20.41

- Fixed rates for Non-residential customers include customer costs, and 50% of BOD and TSS costs, variable rates include all flow related costs and 50% of BOD and TSS to account for the variability within the customer class
- OD replacement is based on per billing unit property tax contribution of in District sewer customers
- Meter equivalence ratios are based on fixture equivalents



Fixed Charge - Scenario 1

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%
Customer Class	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential Dwellings	\$21.83	\$21.57	\$22.11	\$22.66	\$23.23	\$23.81
Non-Residential 3/4"	\$15.15	\$24.23	\$24.84	\$25.46	\$26.10	\$26.75
Non-Residential 1"	\$37.20	\$37.92	\$38.87	\$39.84	\$40.83	\$41.85
Non-Residential 1 1/2"	\$70.96	\$122.68	\$125.75	\$128.89	\$132.12	\$135.42
Non-Residential 2"	\$131.62	\$207.10	\$212.28	\$217.58	\$223.02	\$228.60
Non-Residential 3"	\$274.48	\$250.47	\$256.73	\$263.15	\$269.73	\$276.47
Non-Residential 4"	\$555.86	\$540.36	\$553.87	\$567.72	\$581.91	\$596.46
OD Cabin	\$21.83	\$24.26	\$24.87	\$25.49	\$26.13	\$26.78
OD COM	\$14.08	\$44.08	\$45.19	\$46.32	\$47.47	\$48.66
OD Campground	\$13.97	\$11.02	\$11.30	\$11.58	\$11.87	\$12.17
OD Replacement Charge	\$24.58	\$20.93	\$21.45	\$21.98	\$22.53	\$23.10



Fixed Charge - Scenario 2

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%
Customer Class	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential Dwellings	\$21.83	\$21.68	\$22.33	\$23.00	\$23.69	\$24.40
Non-Residential 3/4"	\$15.15	\$24.35	\$25.08	\$25.84	\$26.61	\$27.41
Non-Residential 1"	\$37.20	\$38.10	\$39.25	\$40.42	\$41.64	\$42.88
Non-Residential 1 1/2"	\$70.96	\$123.28	\$126.98	\$130.79	\$134.71	\$138.75
Non-Residential 2"	\$131.62	\$208.11	\$214.35	\$220.78	\$227.41	\$234.23
Non-Residential 3"	\$274.48	\$251.69	\$259.24	\$267.02	\$275.03	\$283.28
Non-Residential 4"	\$555.86	\$543.00	\$559.29	\$576.07	\$593.35	\$611.15
OD Cabin	\$21.83	\$24.38	\$25.11	\$25.87	\$26.64	\$27.44
OD COM	\$14.08	\$44.30	\$45.63	\$47.00	\$48.41	\$49.86
OD Campground	\$13.97	\$11.08	\$11.41	\$11.75	\$12.11	\$12.47
OD Replacement Charge	\$24.58	\$21.03	\$21.66	\$22.31	\$22.98	\$23.67

Variable Charge Calculation

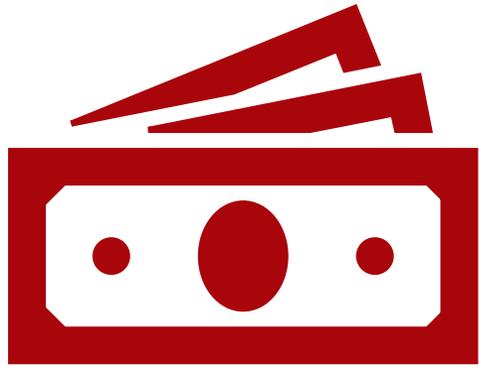
Variable Cost Allocation	Sewer Flow	Variable Rate
\$533,083 ÷	120,562 =	\$4.42

	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Adjustment		2.5%	2.5%	2.5%	2.5%	2.5%
	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Variable Rate	\$4.39	\$4.53	\$4.65	\$4.76	\$4.88	\$5.00

	Current	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Proposed Adjustment		3.0%	3.0%	3.0%	3.0%	3.0%
	Current	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Variable Rate	\$4.39	\$4.55	\$4.69	\$4.83	\$4.98	\$5.13

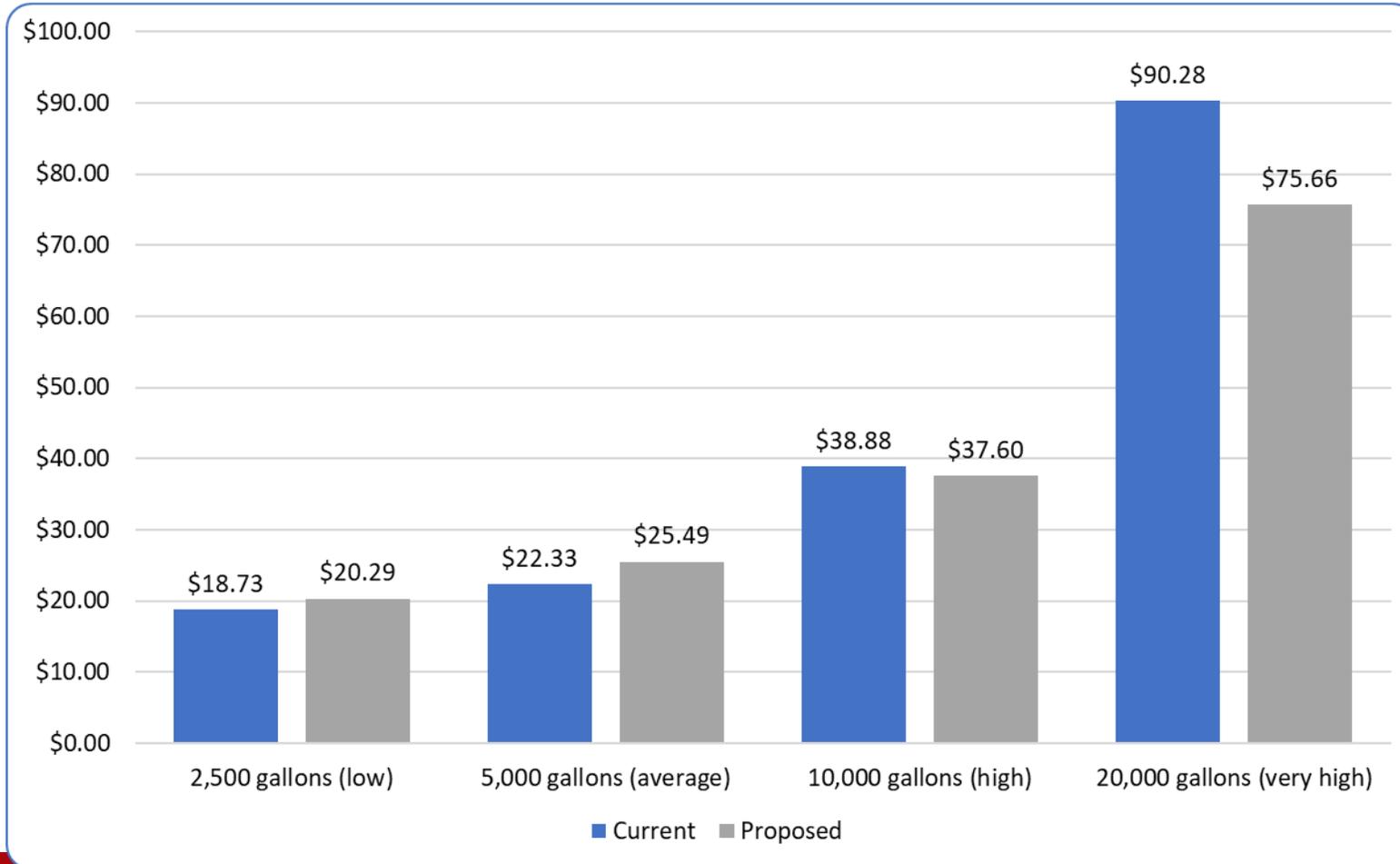
- Fixed rates for Non-residential customers include customer costs, and 50% of BOD and TSS costs, variable rates include all flow related costs and 50% of BOD and TSS to account for the variability within the customer class





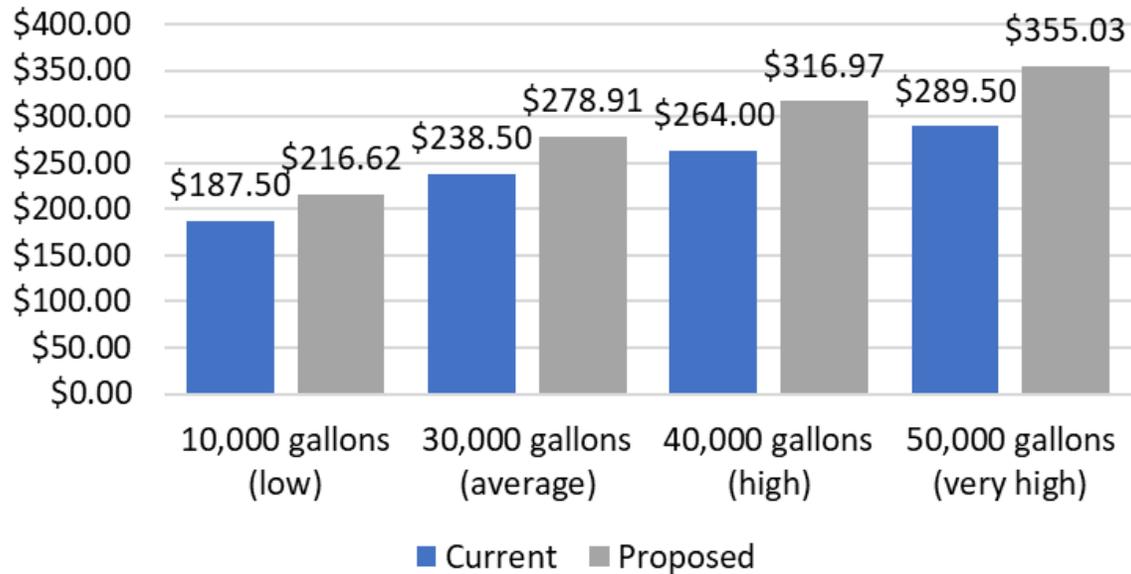
Customer Impacts

Water Impacts – SFR – ¾” Meter (option 1) – Scenario 2

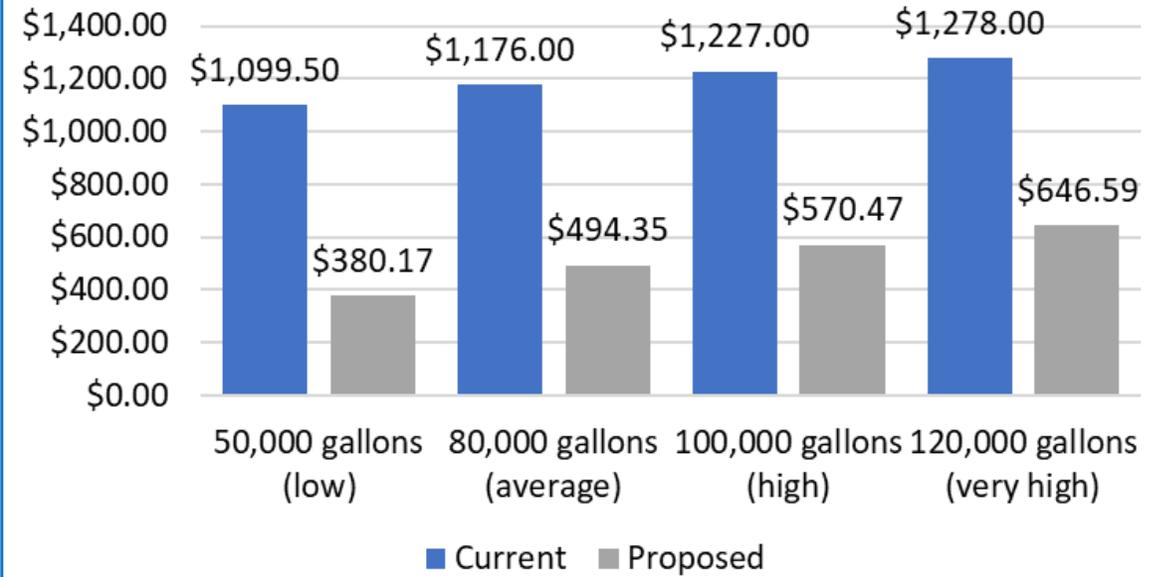


Water Impacts – MFR – Option 1 - Scenario 2

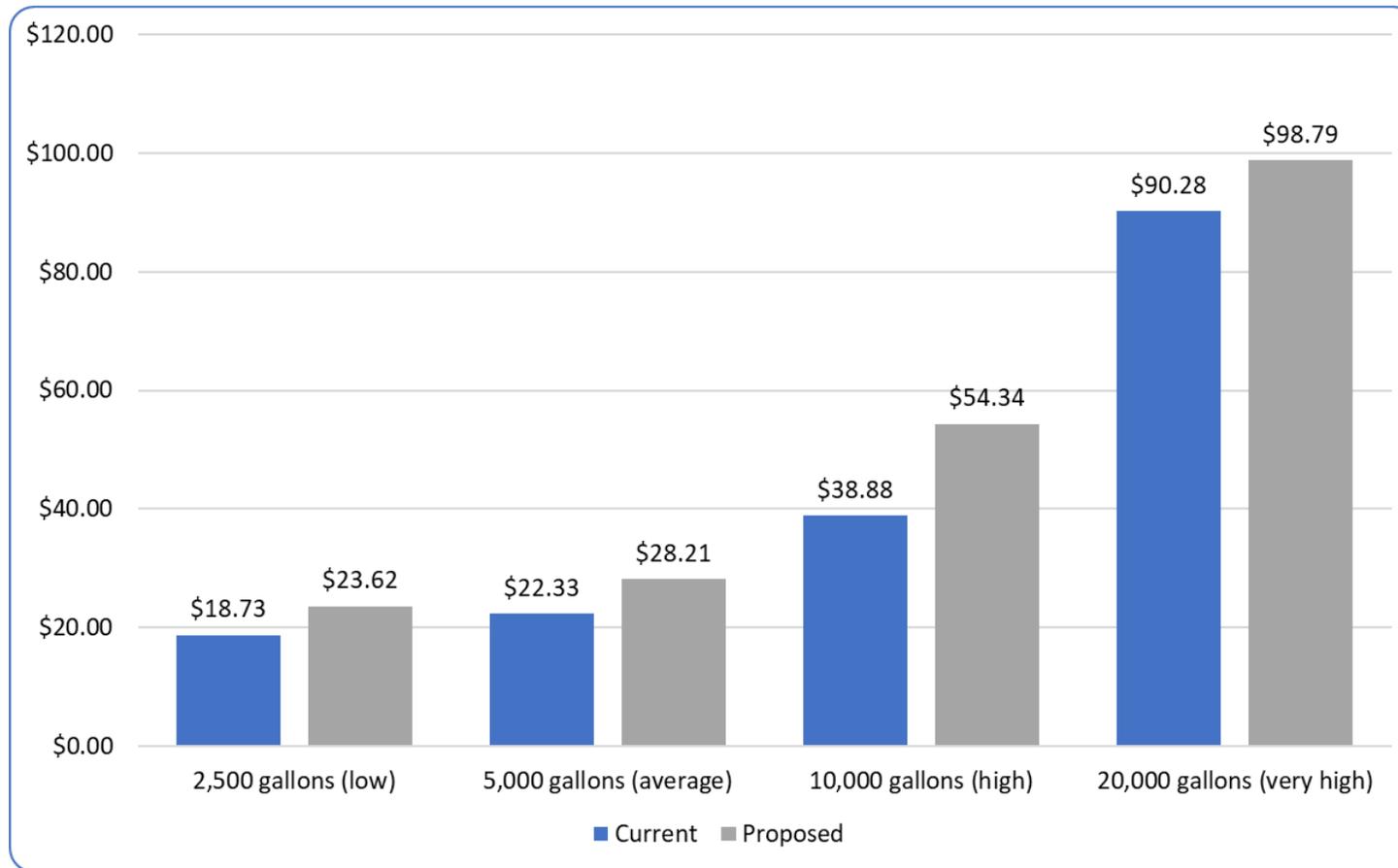
10 Units, Two 1" Meters



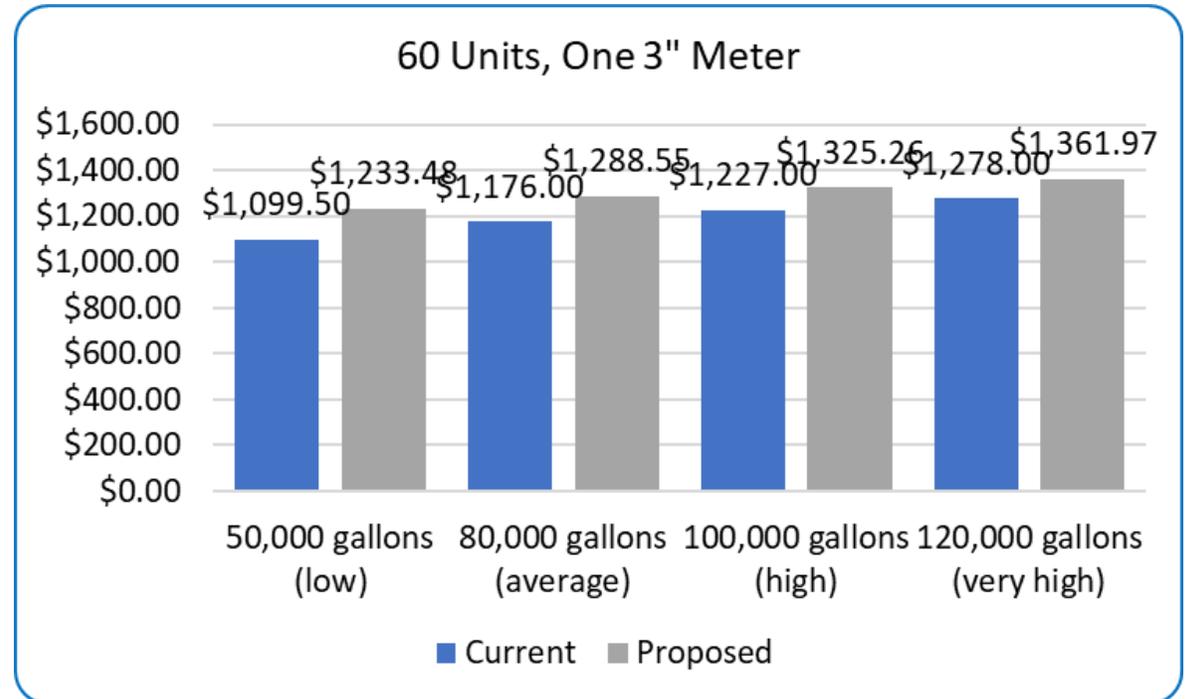
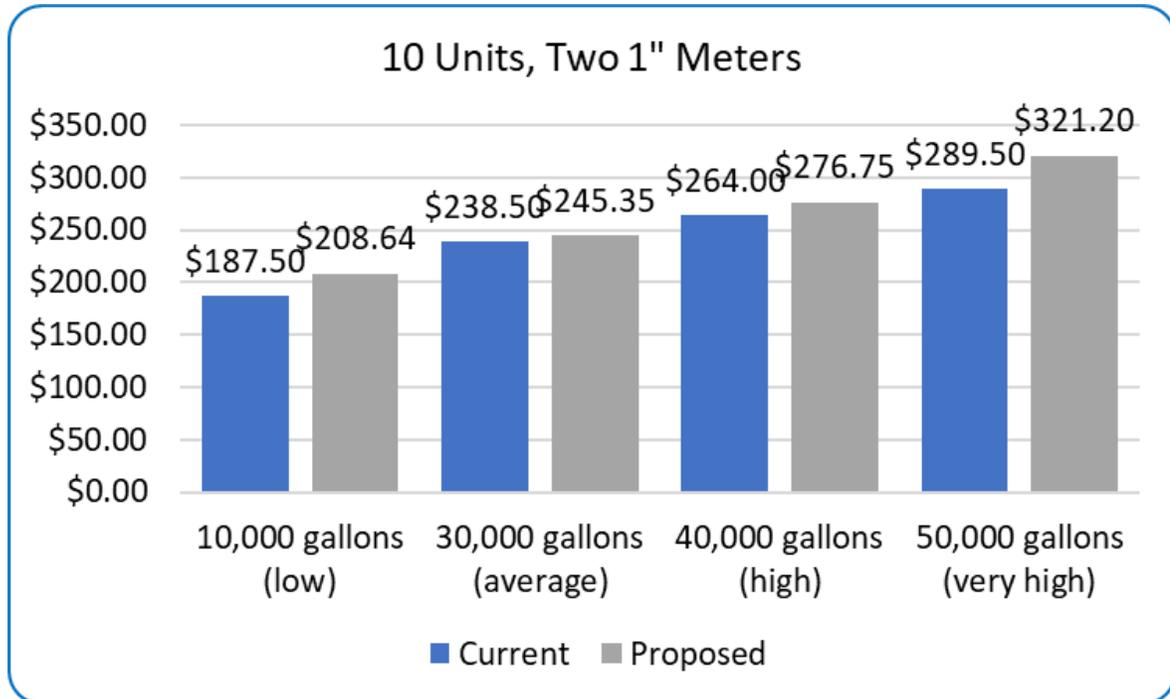
60 Units, One 3" Meter



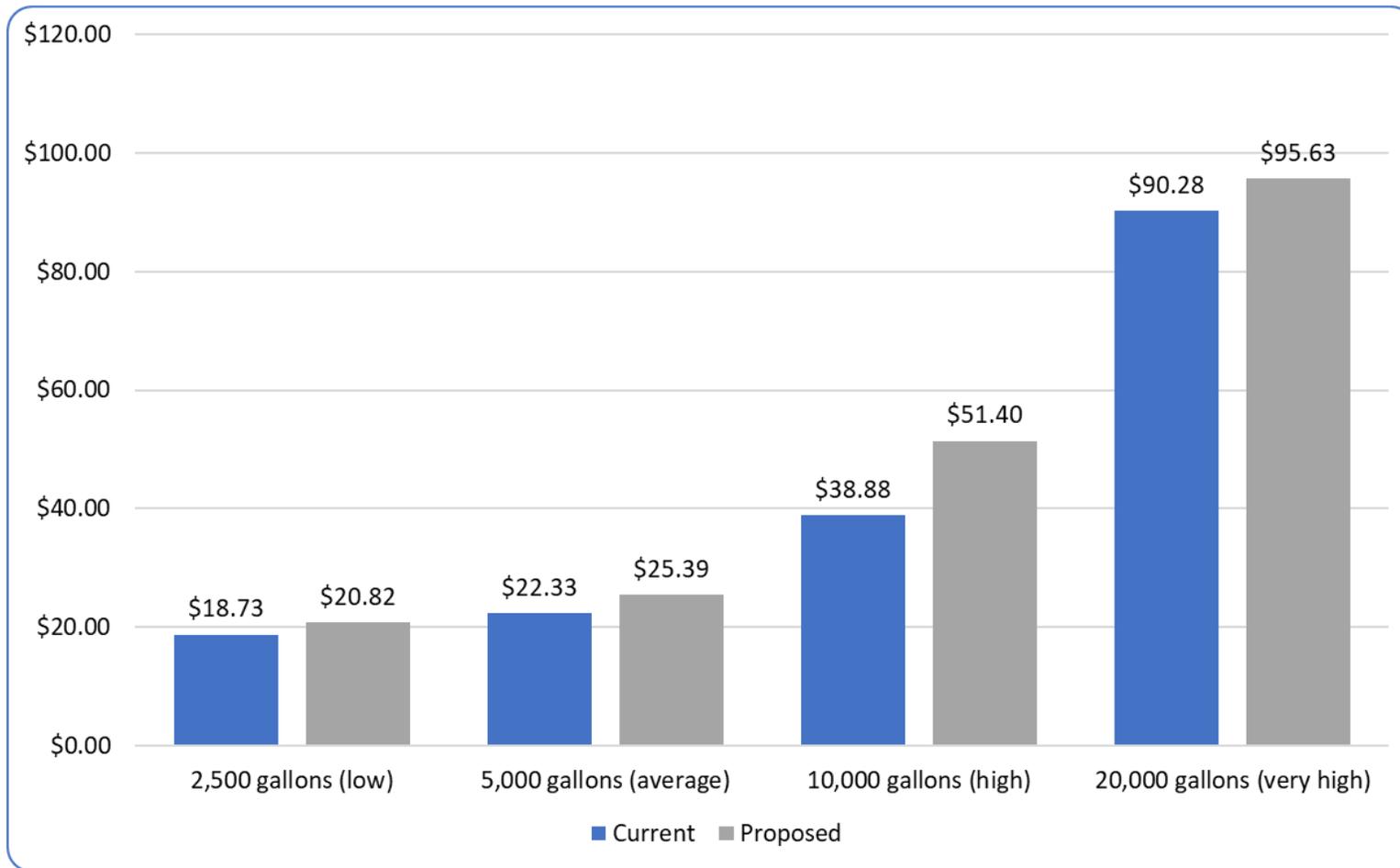
Water Impacts – SFR – 3/4” Meter – Scenario 2 – Option 2



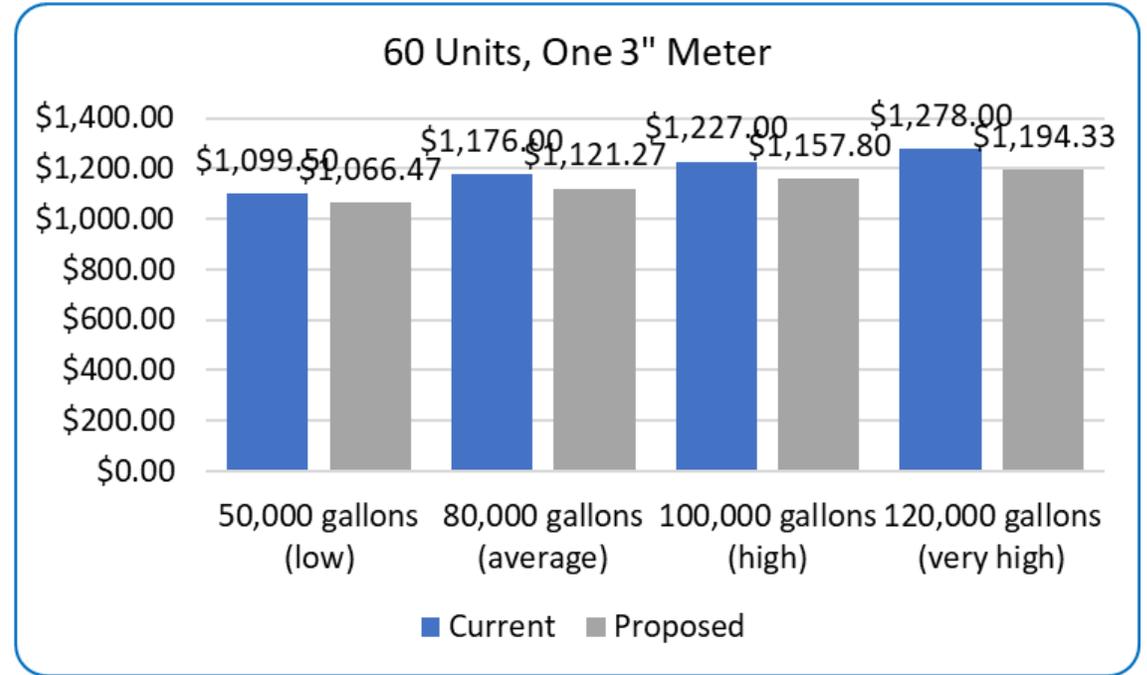
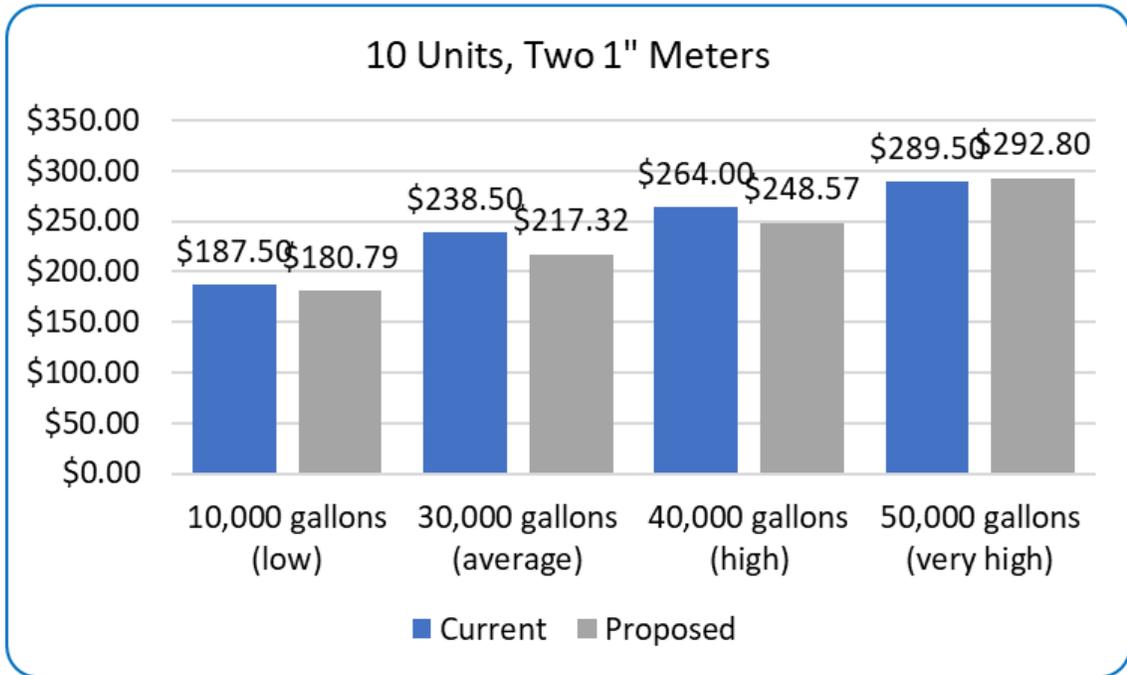
Water Impacts – MFR – Scenario 2 – Option 2



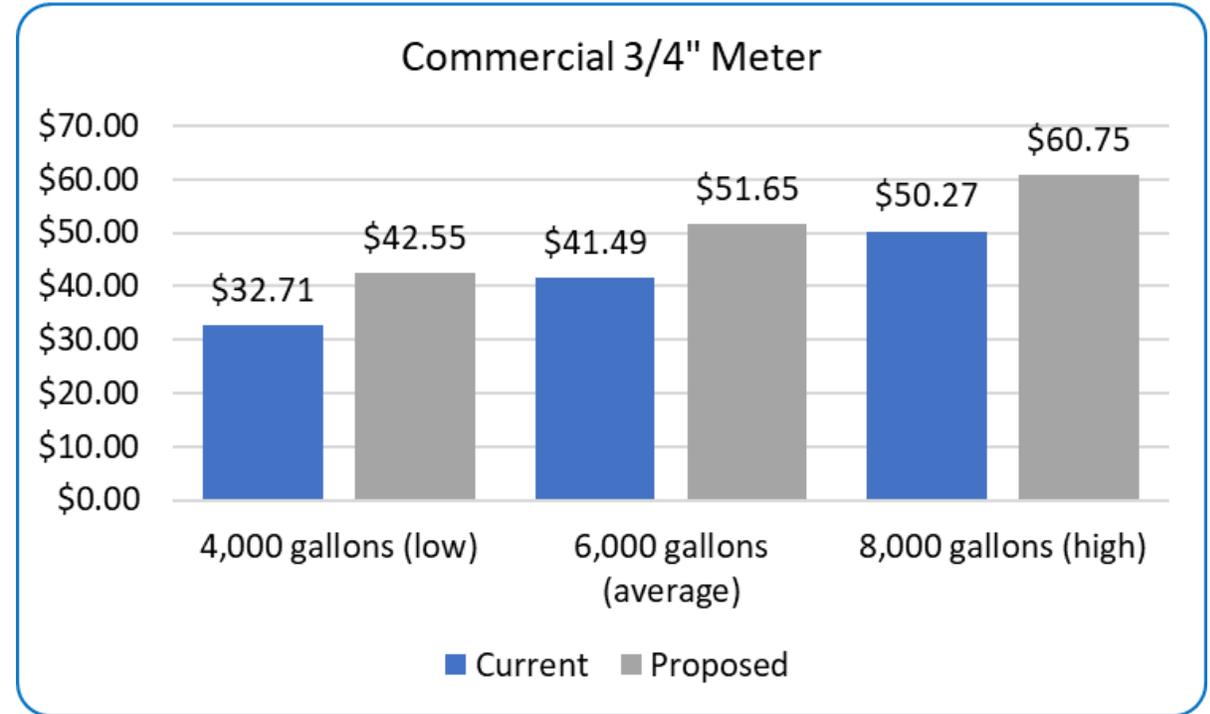
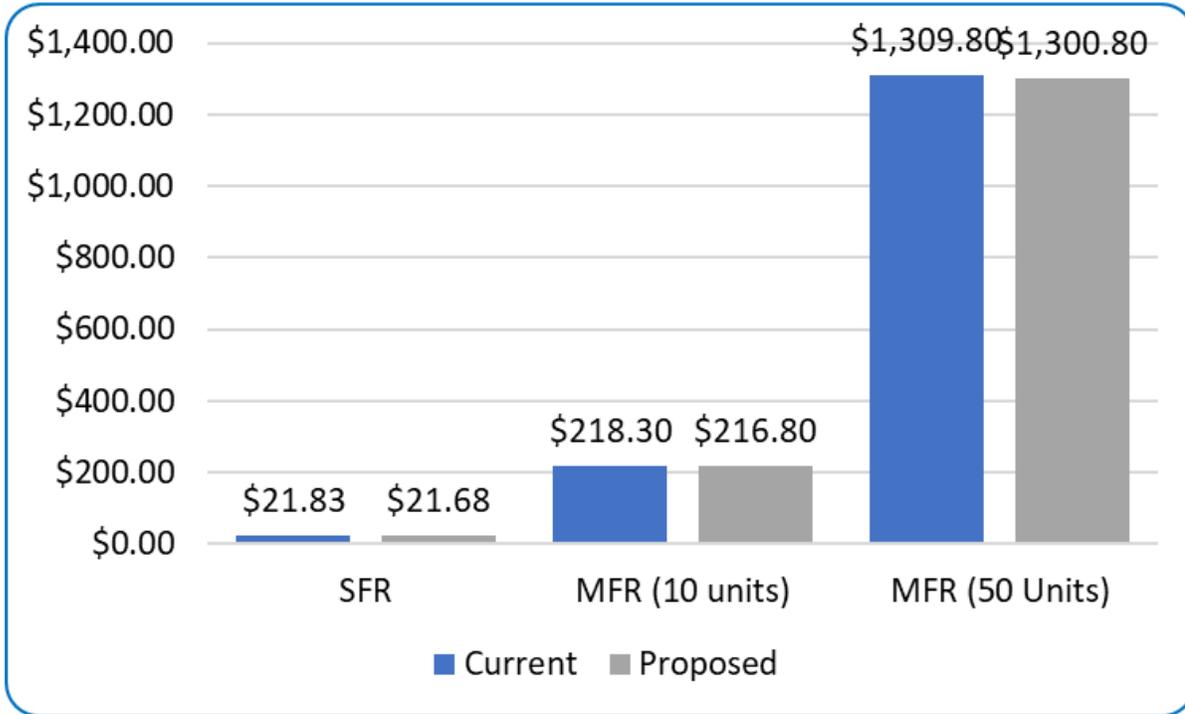
Water Impacts – SFR – ¾” Meter – Scenario 2 – Option 2a



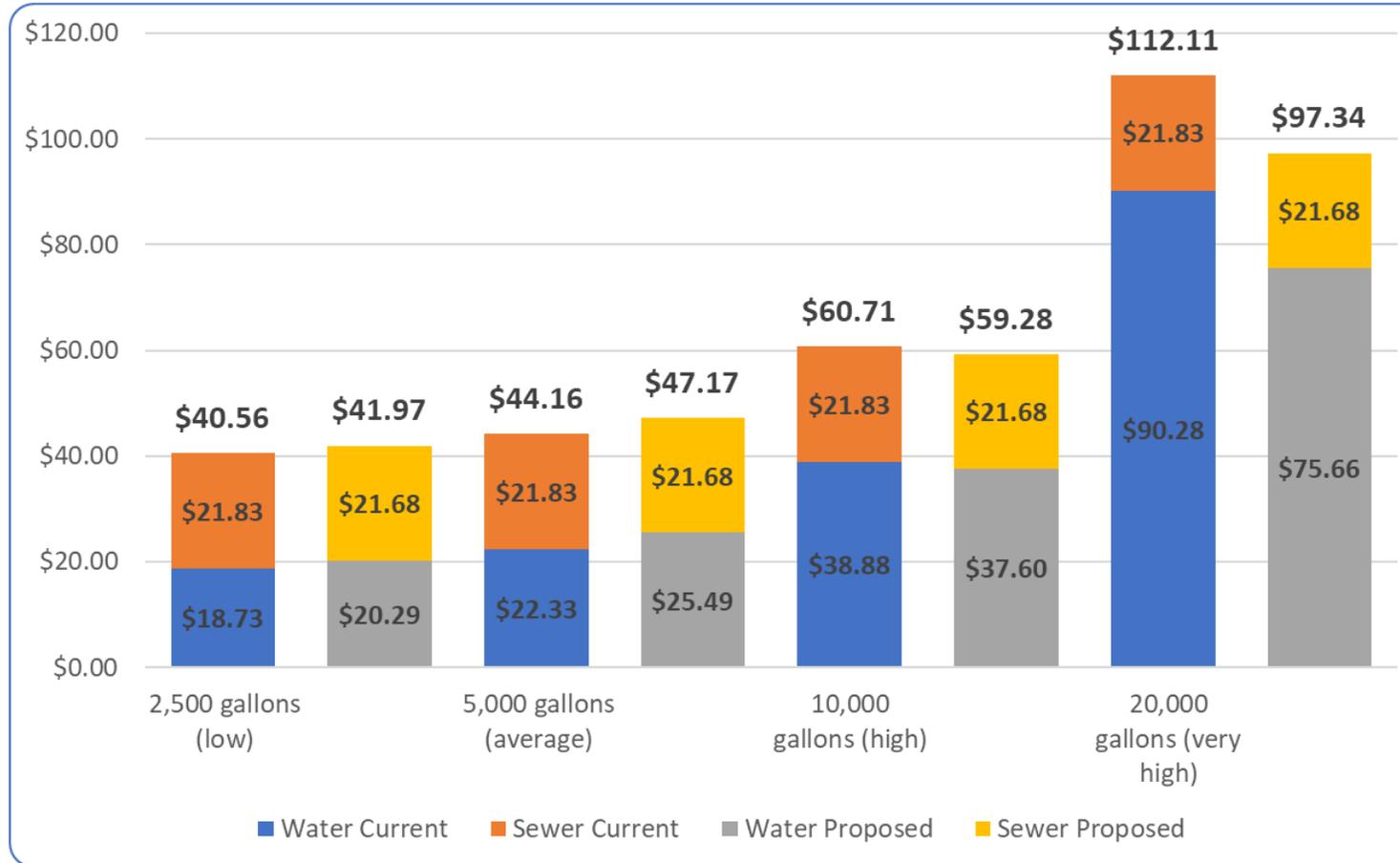
Water Impacts – MFR – Scenario 2 – Option 2a



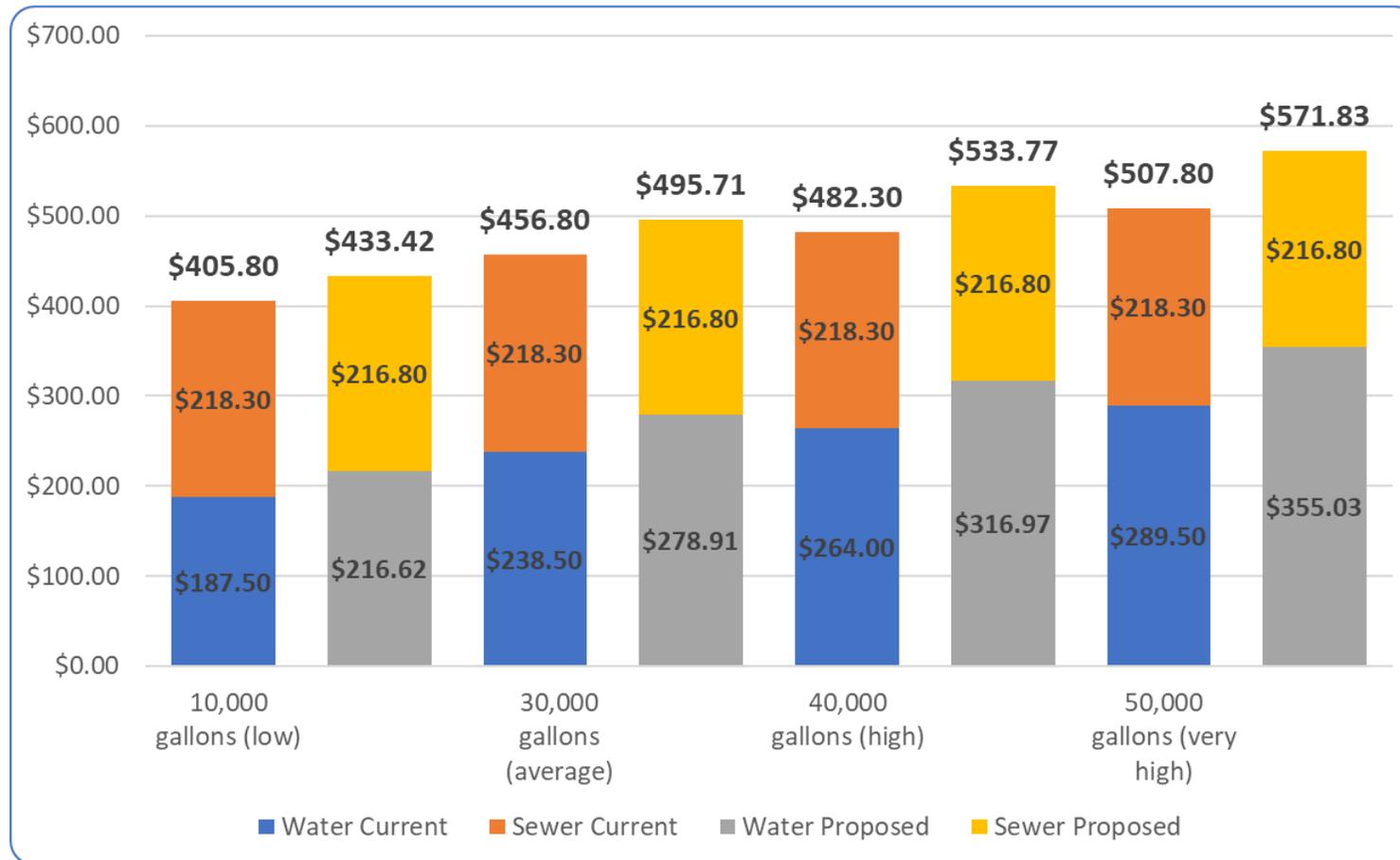
Sewer Impacts – Scenario 2



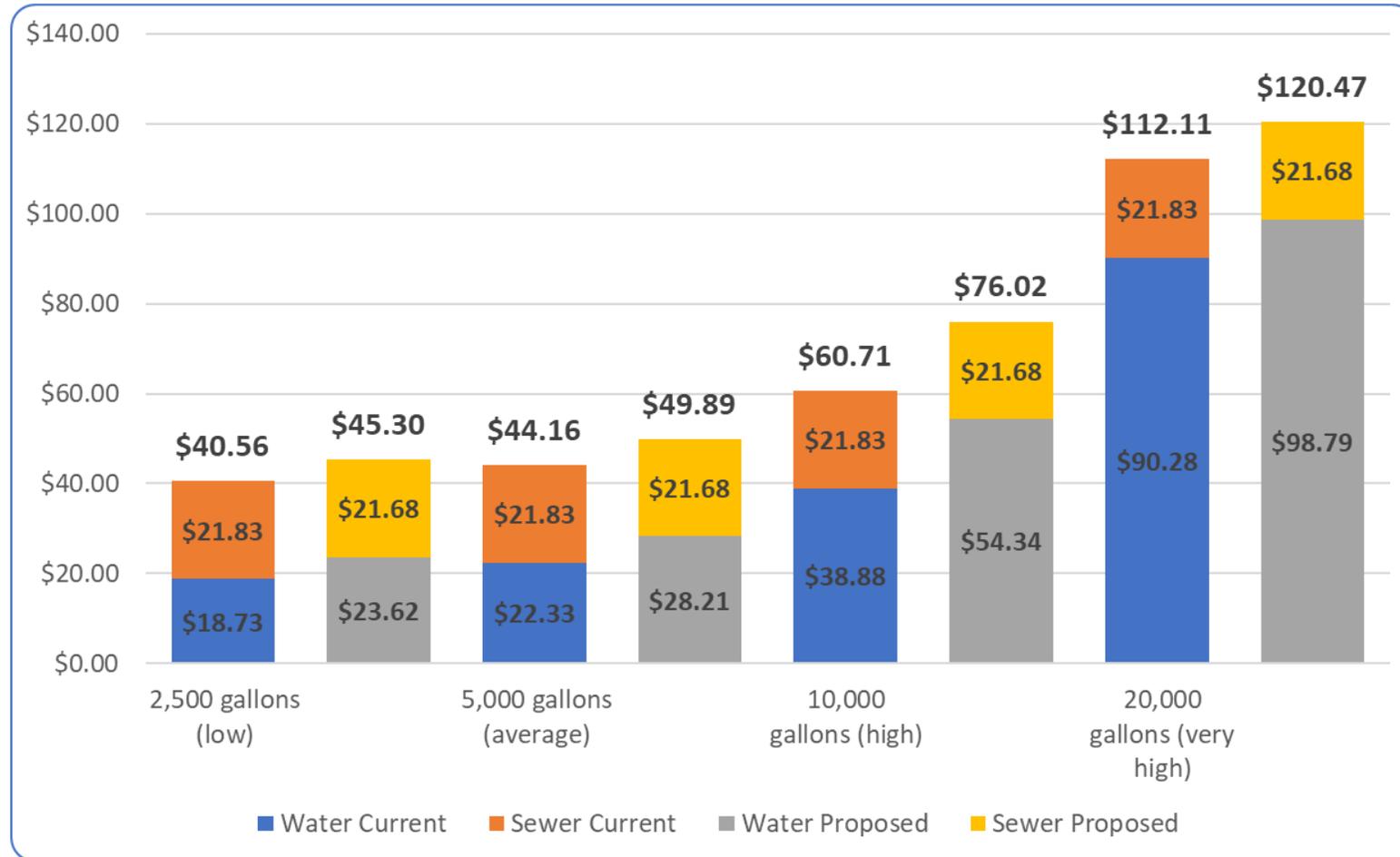
Combined Impacts – Option 1 – Scenario 2



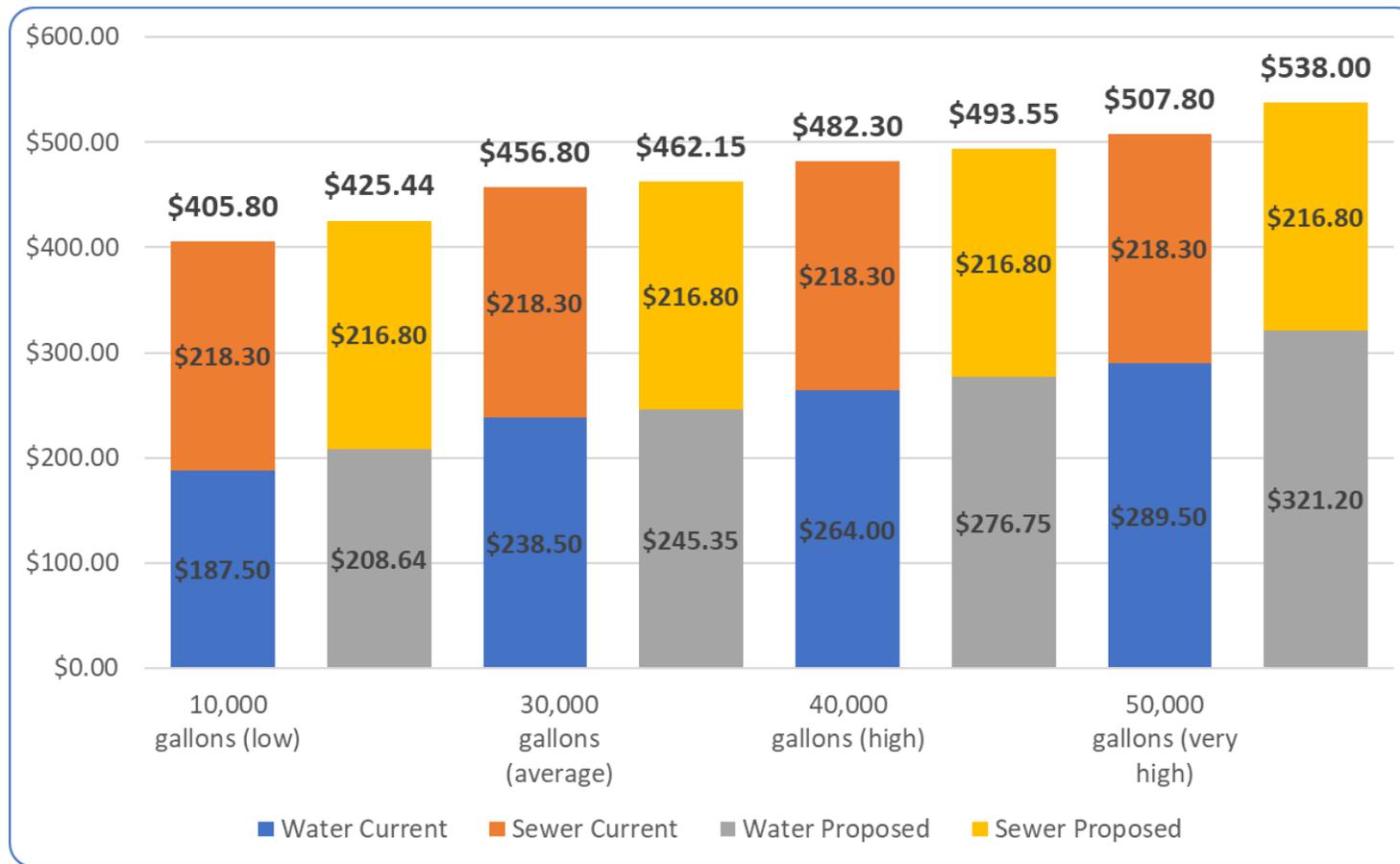
Combined Impacts – MFR 10 Units, Two 1” Meters – Option 1 – Scenario 2



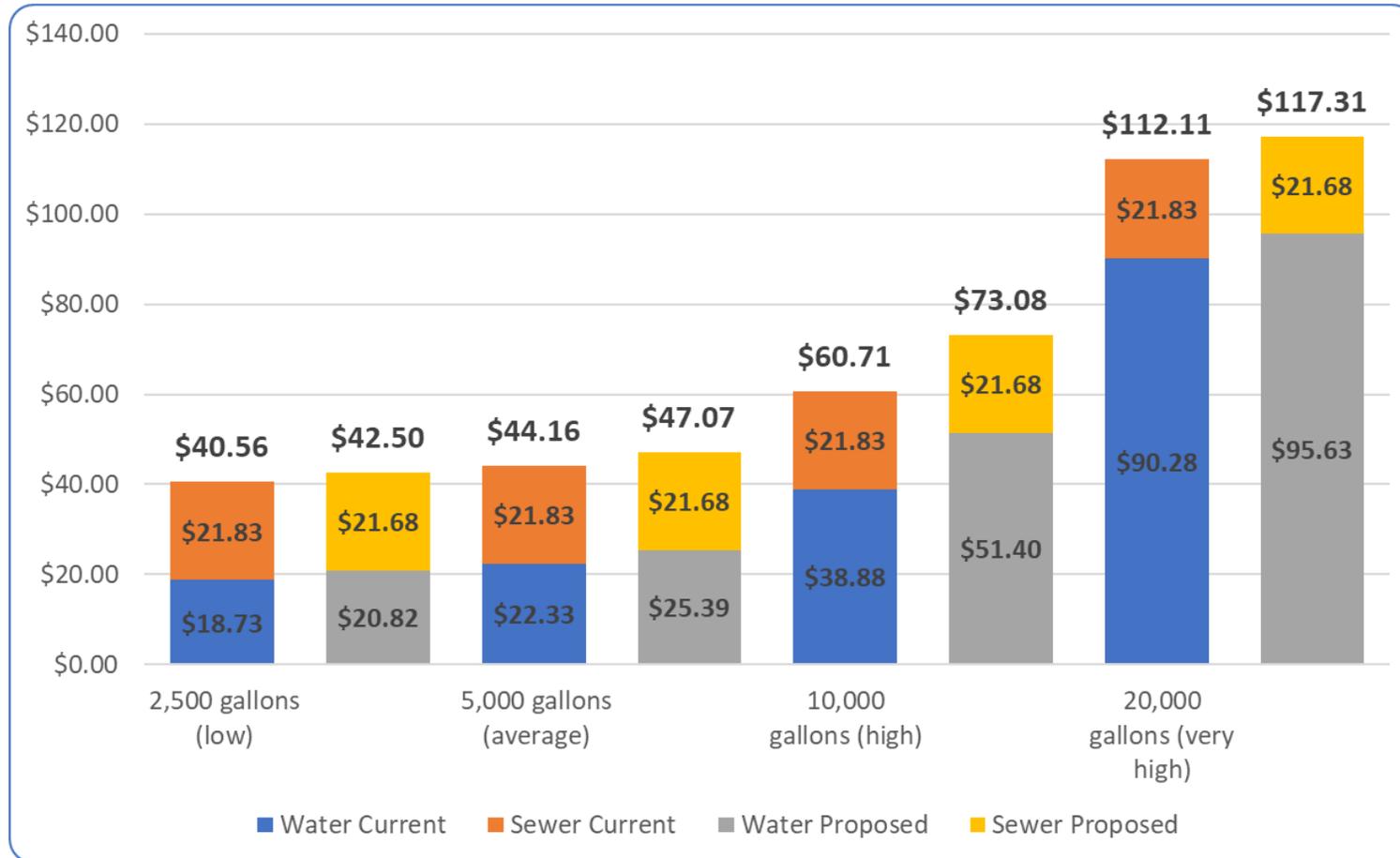
Combined Impacts – SFR - Option 2 – Scenario 2



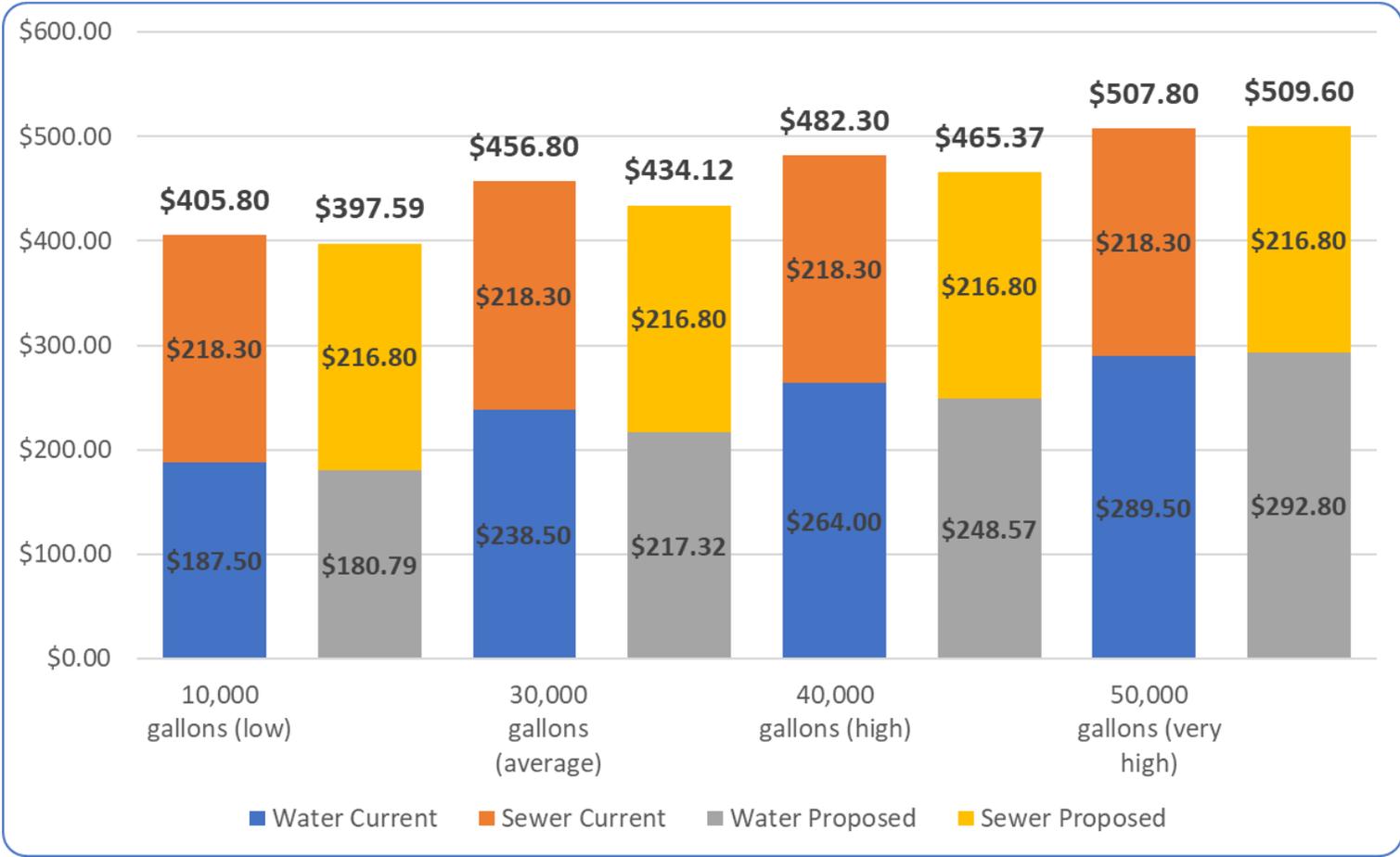
Combined Impacts – MFR 10 Units, Two 1” Meters – Option 2 – Scenario 2



Combined Impacts – SFR - Option 2a – Scenario 2



Combined Impacts – MFR 10 Units, Two 1” Meters – Option 2a – Scenario 2



Next Steps

Adopt Rates

Finalize
recommendations
Develop report
Schedule adoption

Proposition 218

Set Hearing date
Mail Notices
Hold Hearing
Adopt Rates



Questions?



Account Class	Meter Size(s)	Average Gallons	Average consumption charge	Meter base billing	Water base charge	WW Base	WW Base charge	Average Total Billed	Proposed water base	Proposed water use	Proposed WW base	Proposed Delta	Increase %
Motel	6	1,816,739	\$ 6,454.92	C6	596.05	WWCOM 4"-6"-8"	555.86	7,606.83	1,512.07	8,057.22	543.00	2,505.46	33%
Motel	6	1,040,337	\$ 3,551.00	C4	270.16	WWCOM 4"-6"-8"	555.86	4,377.02	505.21	4,609.99	543.00	1,281.18	29%
Public	6	780,948	\$ 2,670.67	C4	540.32	WWCOM 4"-6"-8"	555.86	3,766.85	1,010.42	3,458.31	543.00	1,244.88	33%
Public	6	136,662	\$ 467.00	C6	596.05	WWCOM 1-1/2"	70.96	1,134.01	1,512.07	597.68	123.28	1,099.02	97%
Public	6	82,498	\$ 284.42	C6	596.05	WWCOM 3"	274.48	1,154.95	1,512.07	357.19	251.69	966.01	84%
COM	2x5, 3	112,902	\$ 387.33	C2 x 5	356.10	WWCOM 2" x 5	131.62	875.05	947.70	492.18	208.11	772.94	88%
Public	6	413,558	\$ 1,422.25	C4	270.16	WWCOM 4"-6"-8"	555.86	2,248.27	505.21	1,827.10	543.00	627.04	28%
Motel	8	125,058	\$ 427.08	C4	540.32	WWCOM 4"-6"-8"	555.86	1,523.26	1,010.42	546.16	543.00	576.31	38%
COM	3	333,182	\$ 1,138.25	C2	71.22	WWCOM 2"	131.62	1,341.09	189.54	1,470.23	208.11	526.79	39%
Motel	6	274,110	\$ 935.11	C4	270.16	WWCOM 4"-6"-8"	555.86	1,761.13	505.21	1,207.95	543.00	495.03	28%
COM	6	230,034	\$ 787.89	C4	270.16	WWCOM 4"-6"-8"	555.86	1,613.91	505.21	1,012.25	543.00	446.55	28%
COM	3, 2	172,086	\$ 583.42	C3, C2	222.86	WWCOM 3", 2"	406.10	1,212.38	420.16	754.96	459.80	422.54	35%
Motel	3	161,843	\$ 552.07	C2	71.22	WWCOM 2"	131.62	754.91	189.54	709.48	208.11	352.23	47%
COM	3	156,299	\$ 533.58	C2	71.22	WWCOM 2"	131.62	736.42	189.54	684.87	208.11	346.10	47%
COM	6	158,423	\$ 540.58	C1.5	45.83	WWCOM 1-1/2"	70.96	657.37	109.58	694.30	123.28	269.78	41%
COM	1 1/2	72,734	\$ 248.33	C1.5	45.83	WWCOM 1-1/2"	70.96	365.12	109.58	313.84	123.28	181.57	50%
Motel	3	110,727	\$ 380.62	C3	151.64	WWCOM 3"	274.48	806.74	230.62	482.53	251.69	158.10	20%
COM/RSD	4	39,484	\$ 134.75	C1.5	45.83	WWCOM 1-1/2"	70.96	251.54	109.58	166.21	123.28	147.53	59%
Motel	4, 1	26,207	\$ 89.32	C1, C1.5	70.50	WWCOM 1", 1-1/2"	108.19	268.01	138.87	107.26	161.38	139.50	52%
COM	3	64,431	\$ 222.00	C3	151.64	WWCOM 3"	274.48	648.12	230.62	276.97	251.69	111.16	17%
COM	3	40,771	\$ 140.60	C3	151.64			292.24	230.62	171.92		110.30	38%
COM/RSD	6	56,003	\$ 191.61	C1	24.67	WWCOM 1-1/2"	70.96	287.24	29.29	239.55	123.28	104.89	37%
Public	8	7,005	\$ 23.92	C3	151.64	WWCOM 3"	274.48	450.04	230.62	22.00	251.69	54.27	12%
COM	4, 1	57,781	\$ 197.74	C1	49.34	WWCOM 1"	52.38	299.46	58.58	247.45	38.10	44.67	15%
Public	4, 1	15,671	\$ 27.51	C1, C5/8	40.87	WWCOM 1"	37.23	105.61	45.62	60.48	38.10	38.59	37%
COM	4	13,325	\$ 45.52	C1	24.67	WWCOM 3/4"	15.15	85.34	29.29	50.06	24.35	18.36	22%
COM	4	1,867	\$ 6.42	C1	24.67	WWCOM 3/4"	15.15	46.24	29.29	3.44	24.35	10.84	23%
COM	4	3,708	\$ 12.66	C1	24.67	WWCOM 1"	37.23	74.56	29.29	7.37	38.10	0.20	0%