

# Attachment A

Table 1  
Proposed Monthly Wastewater Rates  
Pajaro County Sanitation District

DRAFT

Classification	July 1, 2023-24	July 1, 2024-25	July 1, 2025-26	July 1, 2026-27	July 1, 2027-28
<b>Residential (\$/EDU/mo)</b>	\$114.28	\$113.29	\$113.66	\$120.64	\$150.48
<b>Multifamily (\$/EDU/mo)</b>	\$91.42	\$90.63	\$90.93	\$96.51	\$120.38
<b>Mobile Homes (\$/EDU/mo)</b>	\$80.00	\$79.30	\$79.56	\$84.45	\$105.34
<b>Non-Residential</b>					
Medium Strength - (\$/EDU/mo)	\$114.28	\$113.29	\$113.66	\$120.64	\$150.48
High Strength - (\$/EDU/mo)	\$195.92	\$194.32	\$195.07	\$207.05	\$258.25

EDU = Equivalent Dwelling Units

**Table 2**  
**Pajaro County Sanitation District**  
**Historical and Projected Financial Statement**

Account	Description	Historical					Budget		Projected				
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Proposed Rate Increase (July 1)</b>									<b>307.1%</b>	<b>0.8%</b>	<b>0.0%</b>	<b>4.1%</b>	<b>22.3%</b>
Number of Equivalent Dwelling Units (EDUs) [1]							1,577.82	1,577.82	1,577.82	1,609.82	1,641.82	1,673.82	
Projected Average Charge Per EDU							\$33.27	\$135.46	\$136.60	\$136.60	\$142.16	\$173.93	
<b>Revenue</b>													
4010	Property Tax - Current Secured	\$216,298	\$227,840	\$236,147	\$246,039	\$261,278	\$274,431	\$260,981	\$266,201	\$271,525	\$282,572	\$293,953	\$305,676
4015	Property Tax - Current Unsecured	7,916	8,354	8,586	9,710	9,725	11,973	11,816	12,052	12,293	12,539	12,790	13,046
4025	Property Tax - Prior Secured	1,411	2,558	2,892	2,404	3,108	3,216	2,601	2,653	2,706	2,816	2,930	3,046
4030	Property Tax - Prior Unsecured				80	135	113	-	-	-	-	-	-
4035	Property Tax - Current Supplemental	4,087	4,911	4,793	4,337	5,303	6,671	4,141	4,224	4,308	4,394	4,482	4,572
4040	Property Tax - Prior Supplemental	180	171	242	359	344	361	350	357	364	371	378	386
4090	Other Property Taxes	1,576											
4250	Road Privileges and Permits	1,300				300	-	300	-	-	-	-	-
4600	Investment Income	693	(3,234)	20,123	13,058	2,893	(236)	44	1,472	2,313	3,150	4,484	5,778
5030	Homeowners Property Tax Relief	1,135	1,129	1,098	1,085	1,090	1,106	1,273	1,273	1,273	1,273	1,273	1,273
5680	Sanitation Services	584,032	503,097	693,030	551,146	631,830	535,074	630,000	2,564,860	2,586,323	2,638,777	2,800,782	3,493,443
5750	Other Services and Non-Taxable Sales		150	1,300									
5870	Miscellaneous Revenues				263	15							
5900	Sale of Capital Assets			5,045									
5940	Operating Transfers In	359,264	1,515,000	124,897	20,000	-	424,882	2,499,400	700,000	700,000	700,000	700,000	700,000
Connection Fee Revenue [2]									-	-	59,520	61,440	63,360
Total Revenue		\$1,177,892	\$2,259,975	\$1,098,154	\$848,479	\$916,021	\$1,257,591	\$3,410,906	\$3,553,092	\$3,581,105	\$3,705,412	\$3,882,512	\$4,590,580
<b>Expense</b>													
6231	Communication Charges - External	\$3,833	\$4,509	\$5,599	\$3,873	\$4,232	\$5,074	\$9,022	\$9,383	\$9,758	\$10,148	\$10,554	\$10,976
6262	Insurance - General Liability (Recoverable)					-	200,000	306,403	352,363	405,217	466,000	535,900	616,285
6266	Insurance - Property	4,519	4,782	4,915	5,752	7,397	9,753	13,081	13,604	14,148	14,714	15,303	15,915
6311	Buildings & Improvements Maintenance - External	263,256	16,095	217,350	43,675	27,264	5,601	5,000	5,200	5,408	5,624	5,849	6,083
6312	Buildings & Improvements Maintenance - Internal	204,523	150,369	3,175	9,036	323	-	-	5,000	5,200	5,408	5,624	5,849
6321	Equipment Maintenance	60,630	4,029	4,176	2,558	23,342			18,900	19,656	20,442	21,260	22,110
6404	Courier Services - External			440				-	-	-	-	-	-
6411	Postage and Shipping			7				-	50	52	54	56	58
6414	Other Office Expense				4			-	100	104	108	112	116
6601	Accounting & Auditing Charges				248	-		-	500	520	541	563	586
6607	Legal Service - Internal						1,669	-	300	312	324	337	350
6609	Other Personnel Services	109,775	67,390	282,432	256,268	134,887	199,346	154,971	164,269	174,125	184,573	195,647	207,386
6613	Other Professional & Special Services	36,716	217,215	81,603	74,641	28,253	19,511	20,675	22,810	23,722	24,671	25,658	26,684
6801	Publications and Legal Notices	106	124	106				-	-	-	-	-	-
6821	Rents and Leases - Equipment	6,496	34,200	40,902	14,250	-			15,975	16,614	17,279	17,970	18,689
6835	Other Special Departmental Expenses	5,291	5,537	5,623	6,444	10,422	4,798	6,500	6,000	6,240	6,490	6,750	7,020
6864	Fleet Service Charge	33,576	1,388	3,319	3,166	800	317	88	500	520	541	563	586
6881	Utilities	639,565	681,254	491,087	562,643	889,827	1,063,607						
Treatment Expense								2,302,300	2,007,714	1,937,733	1,906,712	1,982,378	2,061,070
Utilities								593,934	617,691	642,399	668,095	694,819	722,612
7302	Expenditure Transfers				179,170			-					
7304	Interfund Reimbursement	(3,032)						-					
7521	Buildings and Improvements			85,399	15,704			-	16,850	17,524	18,225	18,954	19,712
7531	Equipment	6,106		9,334	39,614			-	9,176	9,543	9,925	10,322	10,735
7551	Construction In Progress				(15,704)			-	-	-	-	-	500,000
7614	Operating Transfers Out	35,200	34,750	35,250	34,650			-					
Total Expense		\$1,406,559	\$1,221,642	\$1,270,717	\$1,235,992	\$1,126,747	\$1,509,677	\$3,411,974	\$3,266,385	\$3,288,795	\$3,359,874	\$3,548,619	\$4,252,822

**Table 2**  
Pajaro County Sanitation District  
Historical and Projected Financial Statement

Account	Description	Historical					Budget		Projected				
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Debt Service</b>													
	2017 Loan (Res 17-108) (\$359,263.53, 1.0%, 5 years)							\$0	\$0	\$0	\$0	\$0	\$0
	2018 Loan (Res 17-208) (\$1,515,000.00, 1.0%, 5 years)							-	-	-	-	-	-
	2019 Loan (Res 226) (\$67,397.00, 1.0%, 5 years)							-	-	-	-	-	-
	Amortize Watsonville Capital Charge							-	205,437	205,437	205,437	205,437	205,437
	Total Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,437	\$205,437	\$205,437	\$205,437	\$205,437
<b>Net Funds Available</b>													
		(\$228,667)	\$1,038,333	(\$172,564)	(\$387,513)	(\$210,726)	(\$252,086)	(\$1,068)	\$81,270	\$86,873	\$140,101	\$128,456	\$132,321
	<b>Beginning Balance</b>	218,183	(10,484)	1,027,849	855,285	467,772	257,046	4,960	3,892	85,162	172,035	312,136	440,592
	<b>Ending Fund Balance</b>	(\$10,484)	\$1,027,849	\$855,285	\$467,772	\$257,046	\$4,960	\$3,892	\$85,162	\$172,035	\$312,136	\$440,592	\$572,913
<b>Reserve Targets</b>													
	Operation and Maintenance Reserve (90 days) [3]								\$816,596	\$822,199	\$839,969	\$887,155	\$938,206
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$816,596	\$822,199	\$839,969	\$887,155	\$938,206
<p>[1] From customer billing list. Includes adding Susan Street (62 units) and Gonda (34 units) residential projects beginning FY 2025-26 over 3 years.</p> <p>[2] Assumes a connection fee of \$1,860 in FY 2025-26 increasing at 3.0% annually.</p> <p>[3] Five year average of 180 days of the future O&amp;M expenses funded over 10 years.</p>													

Table 3  
FY 2021-22 Units of Service

Customer Class	Number of Customers <sup>[1]</sup>	Number of Equivalent Dwell Units <sup>[1]</sup>	Estimated Wastewater Volume <sup>[2]</sup> HCF	Strength		Strength		WW Volume HCF per EDU per month	EDU Ratio
				BOD <sup>[3]</sup>	SS <sup>[3]</sup>	BOD	SS		
				mg/l	mg/l	lb	lb		
Residential	821.00	822.20	59,198	250	250	92,384	92,384	6.0	1.0
Multifamily	99.0	326.0	18,780	250	250	29,308	29,308	4.8	0.8
Mobile Homes	38.0	38.9	1,961	250	250	3,060	3,060	4.2	0.7
Non-Residential									
Low Strength	51.00	346.53	24,950	250	250	38,937	38,937	6.0	1.0
Medium Strength	6.0	13.86	998	250	250	1,557	1,557	6.0	1.0
High Strength	22.0	213.52	15,373	600	600	57,579	57,579	6.0	1.0
Infiltration and Inflow <sup>[4]</sup>			55,814						
<b>Total System</b>	<b>1,037.0</b>	<b>1,761.0</b>	<b>177,074</b>	<b>294</b>	<b>294</b>	<b>222,824</b>	<b>222,824</b>		
Annual Received at Watsonville Treatment Plant			177,074	687	761	759,436	841,347		

[1] From Appendix A-1.

[2] Wastewater volumes are equal to assigned number of Equivalent Dwelling Units (EDUs) multiplied by the Residential wastewater volume per EDU of 6.0 HCF per EDU per month.

[3] Estimated strengths.

[4] Equal to annual wastewater volume received by Watsonville less Residential and Non-Residential wastewater volumes,

	- Actual data
	- Estimated
	- Calculated based on EDU times SFR use/EDU.