



SUPERIOR MANAGEMENT

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Spring, TX 77393

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Rate Study Report Submitted December 29, 2023

Revised Report Submitted January 22, 2024

CITY OF WHITE OAK (CITY)

RATE STUDY REPORT FY-2023 & FY-2024 DATA INCLUDED

This report is intended for the Governing Board and Management of the CITY OF WHITE OAK

Superior Water Management of Texas LLC conducted the Rate Stud from September 2023 through December 2023 using information, data, and guidance supplied by the CITY OF WHITE OAK. The Scope of Work included the following services (collectively, the "Services"): To conduct of comprehensive "Cost of Service" water and sewer rate study as detailed in the Scope of Work. **The objective is to recommend a rate structure that promotes sustainable operations while equitable and fairness to all customers.**

1. SCOPE OF WORK: FY-2023/24 WATER/SEWER UTILITY RATE STUDY

The study will include Principles of Water Rate Development, Financial Management, Rate Policies, Rate Design, Capital Budgeting, Financial Forecasting, Revenue Requirements, Allocation Procedures, Classification Procedures, Avoiding and Public Relations.

STUDY GOALS & OBJECTIVES

- Evaluate Financial Policies
- Promote Financial Viability and Sustainability
- Apply Fundamental Methodologies
- Consider Capital Improvement Funding
- Include Projected Changes to Expenses, Connections, etc.
- Design Fair & Equitable Rates
- Recommend Baseline Rate Structures
- Follow The "Keep It Simple Sir" (KISS) Concept



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Exceptional Rate Study – The final report shall explicitly include the following elements and analysis:

- Current Rate Structure: Assess the current rate structure's performance as a baseline for comparing recommended changes.
- Equity: Assess the equity of recommended water and sewer rates for all types of property ownership to include multi-family units and other commercial uses.
- Conservation Impacts: Assess the interaction between the water conservation elements of the recommended rate structure and their impacts on the ability to fund water operations as well as their impact on the economic well-being of the community.
- Annual Operating Fund Balance Targets: Analysis of capacity to meet target contingency fund balances and level of liquidity for asset management, emergency fund, debt service, etc.
- Supporting Data: Provide data supporting conclusions and observations made for each of the areas above and site within study.

2. GUIDANCE, INFORMATION AND DATA: The CITY provided a forecasted FY-2023/2024 budget and other information including a meter inventory, water demand data, current rate structure, debt service requirements, and projected capital projects spending as well as other relevant information along with the applicable source documents.



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OBJECTIVES OF RATE STUDY

1. *Revenue Stability*
2. *Financial Integrity*
3. *Fair Distribution of Shared Cost*
4. *Customer Comprehension*
5. *Administrative Implementation*
6. *Water Conservation*
7. *Sustainability*

Sustainability: The ability to become a "self-sustaining" entity without the need for any outside financial assistance in meeting both current and future needs. **This element requires the implementation of an "Asset Management Plan".**

Overview – The Process

In providing adequate water service, every water utility must receive sufficient total revenue to ensure proper operation & maintenance (O&M), development, perpetuation of the system, and preservation of the utility's financial integrity. (AWWA M1)



11

RATE STUDY PROCESS

- INCLUDE TOTAL REVENUE REQUIREMENT
- SEGREGATE WATER VS. SEWER COSTS
- DETERMINE FIXED VS. VARIABLE COSTS
- ADD DEBT SERVICE REQUIREMENTS
- SUBTRACT OTHER REVENUE ITEMS
- ENTER GALLONS, CONNECTIONS, ETC.
- CALCULATE RATES

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12



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The value of "TAP WATER" – As an industry we should help our customers understand the value of the service we provide for them 24-7, 365 days a year.

To help with this initiative two weblinks are provided below where **FREE** professional grade media tools and publications can be downloaded for distribution to your customers.

[The Value of Water Campaign - US Water Alliance](#)

[Value of Water | American Water Works Association \(awwa.org\)](#)



**RELIABLE SAFE DRINKING WATER FROM THE
FAUCET "TAP WATER" MAKES OUR HIGH QUALITY OF LIFE POSSIBLE**



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VALUE OF WATER SERVICE



Pennies Per Gallon ???

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TAP WATER DELIVERS

- PUBLIC HEALTH PROTECTION
- SUPPORT FOR THE ECONOMY/JOB
- FIRE SUPPRESSION
- QUALITY OF LIFE
- FUN

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7

WHAT DOES A GALLON COST?



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8

COST OF SERVICE

- CABLE
- TELEPHONE
- ELECTRIC
- GAS (PROPANE)
- Other



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9



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3. RATE STUDY RESULTS:

A preliminary report of the Rate Study was provided and discussed with the CITY on December 13, 2023, in addition to related emails, telephone calls, etc. Adjustments and revisions were made to the rate study based on feedback, communications and interactions received. This final copy is provided for additional review and comment.

TABLE 1 – OPTIONS SNAPSHOT

The "Options Snapshot" table above shows how the "budget based" calculated rates compare to the existing rates including the base rate, availability fee (minimum bill), and the variable rate (gallonge rate or cost per 1000 gallons of water use).

The "Difference" column shows the increase to the Availability Fee (minimum bill) while the gallons across from 1,000 to 21,000 shows the total bill including includes WATER, SEWER, SANITATION, DEBT, CAPITAL EXPENDITURES, and TCEQ FEE.

UTILITY: City of White Oak			RATE COMPARISONS TABLE (5/8-3/4 Inch Meter)							
OPTIONS SNAPSHOT		Gallons Billed		1000	3000	5000	7000	11000	16000	21000
		Availability Fee	Difference							
Current Rates Structure		\$65.99	NA	\$65.99	\$73.23	\$91.92	\$111.82	\$154.03	\$209.81	\$268.60
Calculated Rates Without Deprecation		\$73.39	\$7.40	\$73.39	\$80.62	\$99.31	\$119.21	\$161.42	\$217.20	\$275.99
Recommended Rates (With Deprecation)		\$76.77	\$10.78	\$77.89	\$83.92	\$90.96	\$99.00	\$117.09	\$142.21	\$172.36
NOTE: Availability Fee includes water, sewer, debt, capital, and TCEQ fee										
NOTE: Average Monthly Usage is 2000 Gallons										

Important Note: The "Option Snapshot" table shows the rates using the FY-2023/24 Budget. The cost of the 3000 (W) and 1000 (S) gallons has been removed from the "Recommended Rate Structures" to reflect the Zero (0) gallons to promote achievement of the equity and fairness goals.



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UTILITY: City of White Oak			RATE COMPARISONS TABLE (1 Inch Meter)							
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000	
	Availability Fee	Difference								
Current Rates Structure	\$132.92	NA	\$134.54	\$153.14	\$171.74	\$191.54	\$233.54	\$289.04	\$347.54	
Recommended Rates (With Deprecation)	\$172.78	\$39.86	\$175.94	\$182.24	\$189.59	\$197.99	\$216.89	\$243.14	\$274.64	
UTILITY: City of White Oak			RATE COMPARISONS TABLE (1 1/2 Inch Meter)							
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000	
	Availability Fee	Difference								
Current Rates Structure	\$222.85	NA	\$232.62	\$252.15	\$271.68	\$292.47	\$336.57	\$394.84	\$456.27	
Recommended Rates (With Deprecation)	\$326.93	\$104.08	\$330.08	\$336.38	\$343.73	\$352.13	\$371.03	\$397.28	\$428.78	
UTILITY: City of White Oak			RATE COMPARISONS TABLE (2 Inch Meter)							
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000	
	Availability Fee	Difference								
Current Rates Structure	\$332.34	NA	\$342.10	\$361.63	\$381.16	\$401.95	\$446.05	\$504.33	\$565.75	
Recommended Rates (With Deprecation)	\$511.90	\$179.57	\$515.05	\$521.35	\$528.70	\$537.10	\$556.00	\$582.25	\$613.75	
UTILITY: City of White Oak			RATE COMPARISONS TABLE (3 Inch Meter)							
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000	
	Availability Fee	Difference								
Current Rates Structure	\$587.81	NA	\$597.57	\$617.10	\$636.63	\$657.42	\$701.52	\$759.80	\$821.22	
Recommended Rates (With Deprecation)	\$943.51	\$355.70	\$946.66	\$952.96	\$960.31	\$968.71	\$987.61	\$1,013.86	\$1,045.36	
UTILITY: City of White Oak			RATE COMPARISONS TABLE (4 Inch Meter)							
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000	
	Availability Fee	Difference								
Current Rates Structure	\$952.77	NA	\$962.53	\$982.06	\$1,001.59	\$1,022.38	\$1,066.48	\$1,124.76	\$1,186.18	
Recommended Rates (With Deprecation)	\$1,354.19	\$401.42	\$1,357.34	\$1,363.64	\$1,370.99	\$1,379.39	\$1,398.29	\$1,424.54	\$1,456.04	
UTILITY: City of White Oak			RATE COMPARISONS TABLE (6 Inch Meter)							
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000	
	Availability Fee	Difference								
Current Rates Structure	\$1,865.16	NA	\$1,489.16	\$1,508.69	\$1,528.22	\$1,549.01	\$1,593.11	\$1,651.39	\$1,712.81	
Recommended Rates (With Deprecation)	\$3,101.56	\$1,236.39	\$3,104.71	\$3,111.01	\$3,118.36	\$3,126.76	\$3,145.66	\$3,171.91	\$3,203.41	



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Important Note: The number of equivalent meters determine how the required revenue (cost of service) is allocated fairly to each meter size base of meter capacity.

METER INVENTORY						
INSERT DATA:						
NO OF 5/8" CUST.=	72%	2438	5/8", 3/4"	EQUIV.	1	2438.00
NO OF 1" CUST.=	22%	750	1"	EQUIV.	2.5	1875.00
NO OF 1-1/2" CUST.=	2%	72	1-1/2"	EQUIV.	5	360.00
NO OF 2" CUST.=	3%	112	2"	EQUIV.	8	896.00
NO OF 2-1/2" CUST.=	0%	0	2-1/2"	EQUIV.	12	0.00
NO OF 3" CUST.=	0%	2	3"	EQUIV.	15	30.00
NO OF 4" CUST.=	0%	6	4"	EQUIV.	25	150.00
NO OF 6" CUST.=	0%	3	6"	EQUIV.	50	150.00
NO OF 8" CUST.=	0%	0	8"	EQUIV.	80	0.00
NO OF 10" CUST.=	0%	0	10"	EQUIV.	115	0.00
	100%	3383				5899
ESFC Per Water District Financial Management Guide			TCEQ publication RG-080			

Note: Each meter size reserves a certain capacity of the water system and should pay their fair share of the fixed costs to produce the capacity and deliver the water to the property line/customer meter. This is the cost to make the water available and delivered to the property.



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A comprehensive breakdown of each scenario is provided in the tables below.

TABLE 2 – RATE COMPARISON DETAIL

UTILITY: City of White Oak	Availability Fee		RATE COMPARISONS TABLE (5/8 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$24.60		\$24.60	\$24.60	\$36.00	\$48.60	\$76.20	\$113.70	\$154.20
Groundwater District Fee	\$0.00								
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$23.40		\$23.40	\$30.60	\$37.80	\$45.00	\$59.40	\$77.40	\$95.40
Sanitation	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$65.75		\$65.75	\$72.95	\$91.55	\$111.35	\$153.35	\$208.85	\$267.35
TCEQ Fee	\$0.24		\$0.24	\$0.28	\$0.37	\$0.47	\$0.68	\$0.96	\$1.25
Total Bill	\$65.99		\$65.99	\$73.23	\$91.92	\$111.82	\$154.03	\$209.81	\$268.60
	COST PER GALLON		\$0.07	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01
NOTES: AVERAGE GALLONS USAGE IS 2,000 GALLONS PER MONTH									
Calculated Rates (Budget Based)	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: FY2024 Budget	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$31.80		\$31.80	\$31.80	\$43.20	\$55.80	\$83.40	\$120.90	\$161.40
Groundwater District Fee	\$0.00								
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$23.66		\$23.66	\$30.86	\$38.06	\$45.26	\$59.66	\$77.66	\$95.66
Sanitation	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.25		\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
Subtotal	\$73.11		\$73.11	\$80.31	\$98.91	\$118.71	\$160.71	\$216.21	\$274.71
TCEQ Fee	\$0.28		\$0.28	\$0.31	\$0.41	\$0.51	\$0.72	\$0.99	\$1.29
Total Bill	\$73.39		\$73.39	\$80.62	\$99.31	\$119.21	\$161.42	\$217.20	\$275.99
Percentage Increase	11%		11%	10%	8%	7%	5%	4%	3%
Dollar Increase	\$7.40		\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40	\$7.40
AVG COST PER DAY OVER 30 DAYS	\$0.25		\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25
	COST PER GALLON		\$0.07	\$0.03	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01



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RECOMMENDATION									
City of White Oak			RATE COMPARISONS TABLE (5/8 & 3/4 Inch Meter)						
NOTES: AVERAGE GALLONS USEAGE IS 2000 GALLONS PER MONTH									
Recommended Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water Incls 0 Gals	\$30.67		\$32.17	\$35.17	\$38.67	\$42.67	\$51.67	\$64.17	\$79.17
Groundwater District Fee	\$0.00								
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer Incls 0 Gals	\$28.05		\$29.55	\$32.55	\$36.05	\$40.05	\$49.05	\$61.55	\$76.55
Sanitation	\$16.40		\$14.51	\$14.51	\$14.51	\$14.51	\$14.51	\$14.51	\$14.51
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$76.48		\$77.59	\$83.59	\$90.59	\$98.59	\$116.59	\$141.59	\$171.59
TCEQ Fee	\$0.29		\$0.31	\$0.34	\$0.37	\$0.41	\$0.50	\$0.63	\$0.78
Total Bill	\$76.77		\$77.89	\$83.92	\$90.96	\$99.00	\$117.09	\$142.21	\$172.36
Percentage Increase	16%		18%	15%	-1%	-11%	-24%	-32%	-36%
Dollar Increase	\$10.78		\$11.90	\$10.70	-\$0.96	-\$12.82	-\$36.94	-\$67.59	-\$96.23
AVG COST PER DAY OVER 30 DAYS	\$0.36		\$0.40	\$0.36	-\$0.03	-\$0.43	-\$1.23	-\$2.25	-\$3.21
	COST PER GALLON		\$0.08	\$0.03	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01
NOTE: Availability Fee includes water, sewer, sanitation and TCEQ fee									



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City of WhiteOak	Availability Fee		RATE COMPARISONS TABLE (1 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$53.84		\$59.54	\$70.94	\$82.34	\$94.94	\$122.54	\$160.04	\$200.54
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$55.00		\$58.60	\$65.80	\$73.00	\$80.20	\$94.60	\$112.60	\$130.60
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$126.59		\$135.89	\$154.49	\$173.09	\$192.89	\$234.89	\$290.39	\$348.89
TCEQ Fee	\$6.33		\$6.79	\$7.72	\$8.65	\$9.64	\$11.74	\$14.52	\$17.44
Total Bill	\$132.92		\$134.54	\$153.14	\$171.74	\$191.54	\$233.54	\$289.04	\$347.54
	COST PER GALLON		\$0.13	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.02

			RATE COMPARISONS TABLE (1 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$76.68		\$78.18	\$81.18	\$84.68	\$88.68	\$97.68	\$110.18	\$125.18
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer (incls 0 gals)	\$70.13		\$71.63	\$74.63	\$78.13	\$82.13	\$91.13	\$103.63	\$118.63
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$164.56		\$167.56	\$173.56	\$180.56	\$188.56	\$206.56	\$231.56	\$261.56
TCEQ Fee	\$8.23		\$8.38	\$8.68	\$9.03	\$9.43	\$10.33	\$11.58	\$13.08
Total Bill	\$172.78		\$175.94	\$182.24	\$189.59	\$197.99	\$216.89	\$243.14	\$274.64
Percentage Increase	30%		31%	19%	10%	3%	-7%	-16%	-21%
Dollar Increase	\$39.86		\$41.40	\$29.10	\$17.85	\$6.45	-\$16.65	-\$45.90	-\$72.90
AVG OVER 30 DAYS	\$1.33		\$1.38	\$0.97	\$0.59	\$0.21	-\$0.56	-\$1.53	-\$2.43
	COST PER GALLON		\$0.18	\$0.06	\$0.04	\$0.03	\$0.02	\$0.02	\$0.01

NOTE: Availability Fee includes water, sewer, garage, sales tax, and TCEQ fee



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City of White Oak	Availability Fee		RATE COMPARISONS TABLE (1- 1/2 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$90.58		\$96.28	\$107.68	\$119.08	\$131.68	\$159.28	\$196.78	\$237.28
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$103.91		\$107.51	\$114.71	\$121.91	\$129.11	\$143.51	\$161.51	\$179.51
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$212.24		\$221.54	\$240.14	\$258.74	\$278.54	\$320.54	\$376.04	\$434.54
TCEQ Fee	\$10.61		\$11.08	\$12.01	\$12.94	\$13.93	\$16.03	\$18.80	\$21.73
Total Bill	\$222.85		\$232.62	\$252.15	\$271.68	\$292.47	\$336.57	\$394.84	\$456.27
	COST PER GALLON		\$0.23	\$0.08	\$0.05	\$0.04	\$0.03	\$0.02	\$0.02

			RATE COMPARISONS TABLE (1- 1/2 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$153.36		\$154.86	\$157.86	\$161.36	\$165.36	\$174.36	\$186.86	\$201.86
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer (incls 0 gals)	\$140.25		\$141.75	\$144.75	\$148.25	\$152.25	\$161.25	\$173.75	\$188.75
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$311.36		\$314.36	\$320.36	\$327.36	\$335.36	\$353.36	\$378.36	\$408.36
TCEQ Fee	\$15.57		\$15.72	\$16.02	\$16.37	\$16.77	\$17.67	\$18.92	\$20.42
Total Bill	\$326.93		\$330.08	\$336.38	\$343.73	\$352.13	\$371.03	\$397.28	\$428.78
Percentage Increase	47%		42%	33%	27%	20%	10%	1%	-6%
Dollar Increase	\$104.08		\$97.46	\$84.23	\$72.05	\$59.66	\$34.46	\$2.44	-\$27.49
AVG OVER 30 DAYS	\$3.47		\$3.25	\$2.81	\$2.40	\$1.99	\$1.15	\$0.08	-\$0.92
	COST PER GALLON		\$0.33	\$0.11	\$0.07	\$0.05	\$0.03	\$0.02	\$0.02



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City of White Oak	Availability Fee		RATE COMPARISONS TABLE (2 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$134.67		\$140.37	\$151.77	\$163.17	\$175.77	\$203.37	\$240.87	\$281.37
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$164.10		\$167.70	\$174.90	\$182.10	\$189.30	\$203.70	\$221.70	\$239.70
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$316.51		\$325.81	\$344.41	\$363.01	\$382.81	\$424.81	\$480.31	\$538.81
TCEQ Fee	\$15.83		\$16.29	\$17.22	\$18.15	\$19.14	\$21.24	\$24.02	\$26.94
Total Bill	\$332.34		\$342.10	\$361.63	\$381.16	\$401.95	\$446.05	\$504.33	\$565.75
	COST PER GALLON		\$0.34	\$0.12	\$0.08	\$0.06	\$0.04	\$0.03	\$0.03

			RATE COMPARISONS TABLE (2 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$245.38		\$246.88	\$249.88	\$253.38	\$257.38	\$266.38	\$278.88	\$293.88
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer (incls 0 gals)	\$224.40		\$225.90	\$228.90	\$232.40	\$236.40	\$245.40	\$257.90	\$272.90
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$487.53		\$490.53	\$496.53	\$503.53	\$511.53	\$529.53	\$554.53	\$584.53
TCEQ Fee	\$24.38		\$24.53	\$24.83	\$25.18	\$25.58	\$26.48	\$27.73	\$29.23
Total Bill	\$511.90		\$515.05	\$521.35	\$528.70	\$537.10	\$556.00	\$582.25	\$613.75
Percentage Increase	54%		51%	44%	39%	34%	25%	15%	8%
Dollar Increase	\$179.57		\$172.95	\$159.72	\$147.54	\$135.15	\$109.95	\$77.93	\$48.00
AVG OVER 30 DAYS	\$5.99		\$5.77	\$5.32	\$4.92	\$4.51	\$3.67	\$2.60	\$1.60
	COST PER GALLON		\$0.52	\$0.17	\$0.11	\$0.08	\$0.05	\$0.04	\$0.03



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City of White Oak	Availability Fee		RATE COMPARISONS TABLE (3 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$237.54		\$243.24	\$254.64	\$266.04	\$278.64	\$306.24	\$343.74	\$384.24
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$304.53		\$308.13	\$315.33	\$322.53	\$329.73	\$344.13	\$362.13	\$380.13
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$559.82		\$569.12	\$587.72	\$606.32	\$626.12	\$668.12	\$723.62	\$782.12
TCEQ Fee	\$27.99		\$28.46	\$29.39	\$30.32	\$31.31	\$33.41	\$36.18	\$39.11
Total Bill	\$587.81		\$597.57	\$617.10	\$636.63	\$657.42	\$701.52	\$759.80	\$821.22
	COST PER GALLON		\$0.60	\$0.21	\$0.13	\$0.09	\$0.06	\$0.05	\$0.04

			RATE COMPARISONS TABLE (3 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$460.08		\$461.58	\$464.58	\$468.08	\$472.08	\$481.08	\$493.58	\$508.58
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer (incls 0 gals)	\$420.75		\$422.25	\$425.25	\$428.75	\$432.75	\$441.75	\$454.25	\$469.25
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$898.58		\$901.58	\$907.58	\$914.58	\$922.58	\$940.58	\$965.58	\$995.58
TCEQ Fee	\$44.93		\$45.08	\$45.38	\$45.73	\$46.13	\$47.03	\$48.28	\$49.78
Total Bill	\$943.51		\$946.66	\$952.96	\$960.31	\$968.71	\$987.61	\$1,013.86	\$1,045.36
Percentage Increase	61%		58%	54%	51%	47%	41%	33%	27%
Dollar Increase	\$355.70		\$349.09	\$335.86	\$323.68	\$311.29	\$286.09	\$254.06	\$224.14
AVG OVER 30 DAYS	\$11.86		\$11.64	\$11.20	\$10.79	\$10.38	\$9.54	\$8.47	\$7.47
	COST PER GALLON		\$0.95	\$0.32	\$0.19	\$0.14	\$0.09	\$0.06	\$0.05



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City of White Oak	Availability Fee		RATE COMPARISONS TABLE (4 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$384.50		\$390.20	\$401.60	\$413.00	\$425.60	\$453.20	\$490.70	\$531.20
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$505.15		\$508.75	\$515.95	\$523.15	\$530.35	\$544.75	\$562.75	\$580.75
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$907.40		\$916.70	\$935.30	\$953.90	\$973.70	\$1,015.70	\$1,071.20	\$1,129.70
TCEQ Fee	\$45.37		\$45.83	\$46.76	\$47.69	\$48.68	\$50.78	\$53.56	\$56.48
Total Bill	\$952.77		\$962.53	\$982.06	\$1,001.59	\$1,022.38	\$1,066.48	\$1,124.76	\$1,186.18
	COST PER GALLON		\$0.96	\$0.33	\$0.20	\$0.15	\$0.10	\$0.07	\$0.06

City of White Oak			RATE COMPARISONS TABLE (4 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$766.80		\$768.30	\$771.30	\$774.80	\$778.80	\$787.80	\$800.30	\$815.30
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer (incls 0 gals)	\$505.15		\$506.65	\$509.65	\$513.15	\$517.15	\$526.15	\$538.65	\$553.65
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$1,289.70		\$1,292.70	\$1,298.70	\$1,305.70	\$1,313.70	\$1,331.70	\$1,356.70	\$1,386.70
TCEQ Fee	\$64.49		\$64.64	\$64.94	\$65.29	\$65.69	\$66.59	\$67.84	\$69.34
Total Bill	\$1,354.19		\$1,357.34	\$1,363.64	\$1,370.99	\$1,379.39	\$1,398.29	\$1,424.54	\$1,456.04
Percentage Increase	42%		41%	39%	37%	35%	31%	27%	23%
Dollar Increase	\$401.42		\$394.81	\$381.58	\$369.40	\$357.01	\$331.81	\$299.78	\$269.86
AVG OVER 30 DAYS	\$13.38		\$13.16	\$12.72	\$12.31	\$11.90	\$11.06	\$9.99	\$9.00
	COST PER GALLON		\$1.36	\$0.45	\$0.27	\$0.20	\$0.13	\$0.09	\$0.07



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City of White Oak	Availability Fee		RATE COMPARISONS TABLE (6 Inch Meter)						
Current Rates			1000	3000	5000	7000	11000	16000	21000
NOTES:	WATER	Per 1000	\$5.70	\$5.70	\$5.70	\$6.30	\$6.90	\$7.50	\$8.10
Water Incls 3000 Gals	\$751.89		\$390.20	\$401.60	\$413.00	\$425.60	\$453.20	\$490.70	\$531.20
NOTES:	SEWER	Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	\$1,006.70		\$1,010.30	\$1,017.50	\$1,024.70	\$1,031.90	\$1,046.30	\$1,064.30	\$1,082.30
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$1,776.35		\$1,418.25	\$1,436.85	\$1,455.45	\$1,475.25	\$1,517.25	\$1,572.75	\$1,631.25
TCEQ Fee	\$88.82		\$70.91	\$71.84	\$72.77	\$73.76	\$75.86	\$78.64	\$81.56
Total Bill	\$1,865.16		\$1,489.16	\$1,508.69	\$1,528.22	\$1,549.01	\$1,593.11	\$1,651.39	\$1,712.81
	COST PER GALLON		\$1.49	\$0.50	\$0.31	\$0.22	\$0.14	\$0.10	\$0.08

City of White Oak			RATE COMPARISONS TABLE (6 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$1,533.60		\$1,535.10	\$1,538.10	\$1,541.60	\$1,545.60	\$1,554.60	\$1,567.10	\$1,582.10
NOTES:	SEWER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Sewer (incls 0 gals)	\$1,402.51		\$1,404.01	\$1,407.01	\$1,410.51	\$1,414.51	\$1,423.51	\$1,436.01	\$1,451.01
Garbage & Recycling Serv.	\$16.40		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
Sales Tax	\$1.35		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$2,953.87		\$2,956.87	\$2,962.87	\$2,969.87	\$2,977.87	\$2,995.87	\$3,020.87	\$3,050.87
TCEQ Fee	\$147.69		\$147.84	\$148.14	\$148.49	\$148.89	\$149.79	\$151.04	\$152.54
Total Bill	\$3,101.56		\$3,104.71	\$3,111.01	\$3,118.36	\$3,126.76	\$3,145.66	\$3,171.91	\$3,203.41
Percentage Increase	66%		108%	106%	104%	102%	97%	92%	87%
Dollar Increase	\$1,236.39		\$1,615.55	\$1,602.32	\$1,590.14	\$1,577.75	\$1,552.55	\$1,520.52	\$1,490.60
AVG OVER 30 DAYS	\$41.21		\$53.85	\$53.41	\$53.00	\$52.59	\$51.75	\$50.68	\$49.69
	COST PER GALLON		\$3.10	\$1.04	\$0.62	\$0.45	\$0.29	\$0.20	\$0.15



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TABLE 4A – CITY WATER UTILITY (FY 2024 BUDGET)

WATER RECOMMENDATION		FY2024 WATER REVENUE REQUIREMENT & RATE DESIGN							
UTILITY: City of White Oak REVENUE REQUIREMENT		All Rights Reserved - Superior Water Management of Texas LLC ©							
		"FAIR SHARE" RATE ANALYSIS		Superior Water Management of Texas LLC					
				Expense Item		Fixed	%	Variable	
Expense									
Payroll Expenses									
4111	PERM. FULL-TIME SALARIES	\$484,738.00	BOTH	\$242,369.00	100	\$242,369.00	0	\$0.00	
4112	OVERTIME PAY	\$3,100.00	BOTH	\$1,550.00	70	\$1,085.00	30	\$465.00	
4113	HOLIDAY PAY	\$21,340.57	BOTH	\$10,670.29	70	\$7,469.20	30	\$3,201.09	
4114	PART-TIME SALARIES	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
Payroll BENEFITS									
4121	FICA TAXES	\$38,450.00	BOTH	\$19,225.00	100	\$19,225.00	0	\$0.00	
4122	GROUP INSURANCE	\$87,693.40	BOTH	\$43,846.70	100	\$43,846.70	0	\$0.00	
4123	LONG-TERM DISABILITY	\$2,460.00	BOTH	\$1,230.00	100	\$1,230.00	0	\$0.00	
4124	RETIREMENT	\$70,690.00	BOTH	\$35,345.00	100	\$35,345.00	0	\$0.00	
4126	UNEMPLOYMENT COMP	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4127	WORKERS COMP INS	\$17,444.57	BOTH	\$8,722.29	100	\$8,722.29	0	\$0.00	
SUPPLIES									
4211	FUEL	\$28,000.00	BOTH	\$14,000.00	70	\$9,800.00	30	\$4,200.00	
4213	OPERATIONAL SUPPLIES	\$11,500.00	BOTH	\$5,750.00	70	\$4,025.00	30	\$1,725.00	
4214	MISC. SUPPLIES	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4215	SAFETY SUPPLIES	\$3,700.00	BOTH	\$1,850.00	70	\$1,295.00	30	\$555.00	
4221	OFFICE SUPPLIES	\$2,800.00	BOTH	\$1,400.00	70	\$980.00	30	\$420.00	
4222	POSTAGE & CERTIFIED MAIL	\$18,500.00	BOTH	\$9,250.00	70	\$6,475.00	30	\$2,775.00	
4224	OFFICE EQUIPMENT	\$4,410.00	BOTH	\$2,205.00	100	\$2,205.00	0	\$0.00	
4225	LAB EQUIP. NON-CAPITAL	\$14,000.00	BOTH	\$7,000.00	100	\$7,000.00	0	\$0.00	
4226	OTHER EQUIP. NON-CAPITAL	\$6,000.00	BOTH	\$3,000.00	100	\$3,000.00	0	\$0.00	
4227	LAB SUPPLIES	\$4,590.00	BOTH	\$2,295.00	70	\$1,575.00	30	\$675.00	
4230	LAB/INSTRUMENT. SUPPLIES	\$6,000.00	BOTH	\$3,000.00	70	\$2,100.00	30	\$900.00	
4231	BULK CHEMICAL SUPPLIES	\$300,000.00	BOTH	\$150,000.00	70	\$105,000.00	30	\$45,000.00	
4232	CHEMICALS - STANDPIPE	\$2,000.00	BOTH	\$1,000.00	100	\$1,000.00	0	\$0.00	
4234	SEWER CHEMICAL SUPPLIES	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	
4238	WATER & SEWER TESTING	\$32,000.00	BOTH	\$16,000.00	100	\$16,000.00	0	\$0.00	
4261	UNIFORMS	\$4,500.00	BOTH	\$2,250.00	70	\$1,575.00	30	\$675.00	
MAINTENANCE									
4312	STANDPIPE MAINT.	\$5,000.00	BOTH	\$2,500.00	100	\$2,500.00	0	\$0.00	
4313	DIESEL FUEL	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4315	COMPUTER MAINT / SUPPORT	\$38,300.00	BOTH	\$19,150.00	70	\$13,405.00	30	\$5,745.00	
4316	MAINT & SERVICE-COMPUTERS	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4317	MAINT - OTHER EQUIPMENT	\$12,000.00	BOTH	\$6,000.00	100	\$6,000.00	0	\$0.00	
4318	MAINTENANCE CONTRACTS	\$16,000.00	BOTH	\$8,000.00	100	\$8,000.00	0	\$0.00	
4321	BUILDING & GROUNDS	\$3,400.00	BOTH	\$1,700.00	100	\$1,700.00	0	\$0.00	
4326	JANITORIAL-PAPER GOODS	\$0.00	BOTH	\$0.00	70	\$0.00	30	\$0.00	
4332	MAINT - WATER SYSTEM	\$67,000.00	WATER	\$46,900.00	70	\$46,900.00	30	\$20,100.00	
4333	MAINT - BOOSTER PUMP STN	\$3,000.00	BOTH	\$1,500.00	70	\$1,050.00	30	\$450.00	
4334	MAINT - SEWER SYSTEM	\$35,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	
4334	MAINT - LIFT STATIONS	\$20,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	
4335	MAINT - WTR LINE BIG SANDY	\$7,500.00	BOTH	\$3,750.00	70	\$2,625.00	30	\$1,125.00	
4338	VEH MAINT-WATER DISTRIBUTION	\$6,000.00	BOTH	\$3,000.00	70	\$2,100.00	30	\$900.00	
4339	VEH MAINT-SEWER COLLECT	\$5,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	
4340	VEH MAINT-WATER PLANT	\$3,000.00	BOTH	\$1,500.00	70	\$1,050.00	30	\$450.00	
4341	VEH MAINT - SEWER PLANT	\$2,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	
RAW WATER AND LINE RENTAL									
4345	RENT - RAW WATER LVW	\$70,000.00	WATER	\$70,000.00	70	\$49,000.00	30	\$21,000.00	
4346	RENT- TREATED WATER LVW	\$0.00	WATER	\$0.00	70	\$0.00	30	\$0.00	
UTILITIES									
4351	UTILITIES - ELECTRIC	\$196,000.00	BOTH	\$98,000.00	70	\$68,600.00	30	\$29,400.00	
4352	ELECTRIC SERV-BOOSTER PUMP	\$11,000.00	BOTH	\$5,500.00	70	\$3,850.00	30	\$1,650.00	
4353	UTILITIES - CABLE/INTERNET	\$3,100.00	BOTH	\$1,550.00	70	\$1,085.00	30	\$465.00	
4355	UTILITIES - TELEPHONE	\$9,100.00	BOTH	\$4,550.00	70	\$3,185.00	30	\$1,365.00	
CONTRACTUAL SERVICES									
4362	AUDITING	\$8,000.00	BOTH	\$4,000.00	100	\$4,000.00	0	\$0.00	
4363	SLUDGE RETRIEVAL	\$35,000.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	
4364	WATER BILLING SERVICE	\$7,095.00	BOTH	\$3,547.50	100	\$3,547.50	0	\$0.00	
4365	LEGAL ADVERTISING	\$1,000.00	BOTH	\$500.00	100	\$500.00	0	\$0.00	
4368	MISCELLANEOUS OTHER	\$2,700.00	BOTH	\$1,350.00	100	\$1,350.00	0	\$0.00	
4369	CREDIT CARD FEES	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4370	PROPERTY INSURANCE	\$35,476.80	BOTH	\$17,738.40	100	\$17,738.40	0	\$0.00	
4375	CITY UTILITIES-FRANCHISE FEE	\$25,000.00	BOTH	\$12,500.00	100	\$12,500.00	0	\$0.00	
4377	LEASES & RENTALS	\$6,000.00	BOTH	\$3,000.00	100	\$3,000.00	0	\$0.00	
4378	FIRST CALL ACTIVATIONS	\$2,350.00	BOTH	\$1,175.00	100	\$1,175.00	0	\$0.00	
4378	WEBSITE SERVICES	\$1,378.00	BOTH	\$689.00	100	\$689.00	0	\$0.00	
4379	STUDIES & EVALUATIONS	\$2,000.00	BOTH	\$1,000.00	100	\$1,000.00	0	\$0.00	
PROFESSIONAL DEVELOPMENT									
4381	DUES-SUBSCRIPTIONS, PROF. DEV.	\$455.00	BOTH	\$227.50	70	\$159.25	30	\$68.25	
4382	WATER QUALITY & CONSERV.	\$0.00	BOTH	\$0.00	70	\$0.00	30	\$0.00	
4383	TRAVEL, TRAINING, DUES	\$12,700.00	BOTH	\$6,350.00	70	\$4,445.00	30	\$1,905.00	
PERMITS & CERTIFICATIONS									
4393	PERMITS & CERTIFICATIONS	\$25,500.00	BOTH	\$12,750.00	70	\$8,925.00	30	\$3,825.00	
OTHER									
4398	VEHICLE ALLOWANCE	\$4,200.00	BOTH	\$2,100.00	70	\$1,470.00	30	\$630.00	
PROJECT EXPENSE									
4400	GEORGE RICHEY EXPANSION EXP	\$2,625,582.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4401	HWY 42 EXPANSION	\$355,000.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
CAPITAL EXPENDITURES									
4411	MOTOR VEHICLE	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4416	OTHER EQUIPMENT	\$64,250.00	BOTH	\$32,125.00	100	\$32,125.00	0	\$0.00	
4420	METERS & METER BOXES	\$500,000.00	BOTH	\$250,000.00	100	\$250,000.00	0	\$0.00	
4421	BLDG & STRUCT (WTR & SWR)	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4441	IMPROVEMENTS/SEWER PLANT	\$103,172.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	
4442	IMPROVEMENTS-WATER LINES	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4447	BIG SANDY BOOSTER PUMP STN	\$25,000.00	WATER	\$25,000.00	100	\$25,000.00	0	\$0.00	
4448	WATER SYSTEMS IMPROVEMENTS	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	
4448	SEWER SYSTEM/HWY 80 LIFT STATION	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	
4449	OWENS ROD LIFT STATION REPAIR	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	
4450	WTP CLARIFIER REHAB	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4450	ROTORS	\$55,000.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	
4451	SCADA UPGRADE	\$16,000.00	WATER	\$16,000.00	100	\$16,000.00	0	\$0.00	
DEBT SERVICE									
4523	SERVICE CHARGES	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4540	2008 CERT OBLIGATION PRINCIPAL	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4541	2013 CERT OBLIGATION PRINCIPAL	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4542	DEBT ISSUANCE COSTS	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4543	21 SERIES G.O. PRINCIPAL	\$405,000.00	BOTH	\$202,500.00	100	\$202,500.00	0	\$0.00	
4550	2008 CERT OBLIGATION INTEREST	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4551	2013 CERT OBLIGATION INTEREST	\$0.00	BOTH	\$0.00	100	\$0.00	0	\$0.00	
4552	2021 G.O. INTEREST-SERIES 2021	\$70,507.50	BOTH	\$35,253.75	100	\$35,253.75	0	\$0.00	
4553	2021 SIB LOAN PRINCIPAL	\$105,000.00	BOTH	\$52,500.00	100	\$52,500.00	0	\$0.00	
4554	2021 SIB LOAN INTEREST	\$15,787.61	BOTH	\$7,893.81	100	\$7,893.81	0	\$0.00	
4555	2022 SIB LOAN PRINCIPAL	\$135,000.00	BOTH	\$67,500.00	100	\$67,500.00	0	\$0.00	
4556	2022 SIB LOAN INTRST	\$45,846.00	BOTH	\$22,923.00	100	\$22,923.00	0	\$0.00	
NON-DEPARTMENTAL EXPENSES									
4560	BAD DEBT EXPENSE	\$8,000.00	BOTH	\$4,000.00	100	\$4,000.00	0	\$0.00	
DEPRECIATION (Audit PAGE 15) = 10%		\$709,788.00	BOTH	\$709,788.00	100	\$709,788.00	0	\$0.00	
TOTAL EXPENSE		\$7,083,836.45		\$2,367,935.23		\$2,217,995.89		\$119,969.34	
SUB-TOTAL									
% OF TOTAL (FIXED + VARIABLE)					94%		6%		
PRINC. & INTEREST (GR&HWY 42)		\$792,118.12		\$396,059.06		\$370,975.30		\$25,083.76	
LESS OTHER ADMIN REVENUE		\$657,493.54		\$328,746.77		\$307,926.13		\$20,820.64	
LESS OTHER WATER REVENUE		\$80,125.00		\$80,125.00		\$75,050.41		\$5,074.59	
LESS OTHER SEWER REVENUE		\$4,000.00		\$4,000.00		\$3,800.00		\$200.00	
LESS SANITATION REVENUE		\$67,000.00		\$833,500.00		\$331,378.33		\$2,121.67	
TOTAL				\$ 2,367,935.23		\$ 2,174,868.32		\$ 147,036.76	



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RATE CALCULATION & DESIGN												
GALLONAGE CHARGE											PROPOSED RATE	
Variable Cost/Test Year Gallons/1,000 =====>					\$1.47 /TH.GAL.				USE ->	\$1.50 /TH.GAL.		
MINIMUM BILL												
Fixed Cost/12/Customer Equivalents =====>					30.72 /MO.				YIELDS ->	\$30.67 /MO.		
					30.72 /MO. incl. min. gallons					\$30.67 /MO. incl. min. gallons		
Test-Yr Customer Equivalents =			5899									
Gallons Included In Minimum Bill =			0									
Test Year Gallons Billed (/1,000) =		100,271,126	100,271									
Average Monthly Usage		2470										
REVENUES GENERATED:												
Connection Size			# of Connections		Base Rate	Minimum Bill Including Gals	Rev./Month			Rev./Year		
5/8", 3/4" EQUIV.	1		2438		\$30.67	\$30.67	\$74,778.55			\$897,342.63		
1" EQUIV.	2.5		750		\$76.68	\$76.68	\$57,510.17			\$690,122.00		
1-1/2" EQUIV.	5		72		\$153.36	\$153.36	\$11,041.95			\$132,503.42		
2" EQUIV.	8		112		\$245.38	\$245.38	\$27,482.19			\$329,786.30		
2-1/2" EQUIV.	12		0		\$368.07	\$368.07	\$0.00			\$0.00		
3" EQUIV.	15		2		\$460.08	\$460.08	\$920.16			\$11,041.95		
4" EQUIV.	25		6		\$766.80	\$766.80	\$4,600.81			\$55,209.76		
6" EQUIV.	50		3		\$1,533.60	\$1,533.60	\$4,600.81			\$55,209.76		
8" EQUIV.	80		0		\$2,453.77	\$2,453.77	\$0.00			\$0.00		
10" EQUIV.	115		0		\$3,527.29	\$3,527.29	\$0.00			\$0.00		
					TOTAL MINIMUM CHARGES=>					\$2,171,215.83		
					GALLONAGE CHARGES=>	100,271 @	\$1.50 /1,000 GAL			\$150,406.69		
					TOTAL REVENUE GENERATED=>					\$2,321,622.52		



SUPERIOR MANAGEMENT

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TABLE 4B – SEWER UTILITY BUDGET-FY 2024

SEWER RECOMMENDATION			FY2024 WATER REVENUE REQUIREMENT & RATE DESIGN							
UTILITY: City of White Oak			All Rights Reserved - Superior Water Management of Texas LLC ©							
REVENUE REQUIREMENT			"FAIR SHARE" RATE ANALYSIS		Superior Water Management of Texas LLC					
Expense					Expense Item	%	Fixed	%	Variable	
Payroll Expenses										
4111	PERM. FULL-TIME SALARIES	\$484,738.00	BOTH		\$242,369.00	100	\$242,369.00	0	\$0.00	
4112	OVERTIME PAY	\$3,100.00	BOTH		\$1,550.00	70	\$1,085.00	30	\$465.00	
4113	HOLIDAY PAY	\$21,340.57	BOTH		\$10,670.29	70	\$7,469.20	30	\$3,201.09	
4114	PART-TIME SALARIES	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
PAYROLL BENEFITS										
4121	FICA TAXES	\$38,450.00	BOTH		\$19,225.00	100	\$19,225.00	0	\$0.00	
4122	GROUP INSURANCE	\$87,693.40	BOTH		\$43,846.70	100	\$43,846.70	0	\$0.00	
4123	LONG-TERM DISABILITY	\$2,460.00	BOTH		\$1,230.00	100	\$1,230.00	0	\$0.00	
4124	RETIREMENT	\$70,690.00	BOTH		\$35,345.00	100	\$35,345.00	0	\$0.00	
4126	UNEMPLOYMENT COMP	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4127	WORKERS COMP INS	\$17,444.57	BOTH		\$8,722.29	100	\$8,722.29	0	\$0.00	
SUPPLIES										
4211	FUEL	\$28,000.00	BOTH		\$14,000.00	70	\$9,800.00	30	\$4,200.00	
4213	OPERATIONAL SUPPLIES	\$11,500.00	BOTH		\$5,750.00	70	\$4,025.00	30	\$1,725.00	
4214	MISC. SUPPLIES	\$0.00	BOTH		\$0.00	100	\$0.00	30	\$0.00	
4215	SAFETY SUPPLIES	\$3,700.00	BOTH		\$1,850.00	70	\$1,295.00	30	\$555.00	
4221	OFFICE SUPPLIES	\$2,800.00	BOTH		\$1,400.00	70	\$980.00	30	\$420.00	
4223	POSTAGE & CERTIFIED MAIL	\$18,500.00	BOTH		\$9,250.00	70	\$6,475.00	30	\$2,775.00	
4224	OFFICE EQUIPMENT	\$4,410.00	BOTH		\$2,205.00	100	\$2,205.00	0	\$0.00	
4225	LAB EQUIP. NON-CAPITAL	\$14,000.00	BOTH		\$7,000.00	100	\$7,000.00	0	\$0.00	
4226	OTHER EQUIP. NON-CAPITAL	\$6,000.00	BOTH		\$3,000.00	100	\$3,000.00	0	\$0.00	
4229	LAB SUPPLIES	\$4,500.00	BOTH		\$2,250.00	70	\$1,575.00	30	\$675.00	
4230	LAB/INSTRUMENT, SUPPLIES	\$6,000.00	BOTH		\$3,000.00	70	\$2,100.00	30	\$900.00	
4231	BULK CHEMICAL SUPPLIES	\$300,000.00	BOTH		\$150,000.00	70	\$105,000.00	30	\$45,000.00	
4232	CHEMICALS - STANDPIPE	\$2,000.00	BOTH		\$1,000.00	70	\$700.00	30	\$300.00	
4234	SEWER CHEMICAL SUPPLIES	\$0.00	SEWER		\$0.00	100	\$0.00	30	\$0.00	
4238	WATER & SEWER TESTING	\$32,000.00	BOTH		\$16,000.00	100	\$16,000.00	0	\$0.00	
4261	UNIFORMS	\$4,500.00	BOTH		\$2,250.00	70	\$1,575.00	30	\$675.00	
MAINTENANCE										
4312	STANDPIPE MAINT.	\$5,000.00	BOTH		\$2,500.00	100	\$2,500.00	0	\$0.00	
4313	DIESEL FUEL	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4315	COMPUTER MAINT / SUPPORT	\$38,300.00	BOTH		\$19,150.00	70	\$13,405.00	30	\$5,745.00	
4316	MAINT. & SERVICE-COMPUTERS	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4317	MAINT. - OTHER EQUIPMENT	\$12,000.00	BOTH		\$6,000.00	100	\$6,000.00	0	\$0.00	
4318	MAINTENANCE CONTRACTS	\$16,000.00	BOTH		\$8,000.00	100	\$8,000.00	0	\$0.00	
4321	BUILDING & GROUNDS	\$3,400.00	BOTH		\$1,700.00	100	\$1,700.00	0	\$0.00	
4326	JANITORIAL - PAPER GOODS	\$0.00	BOTH		\$0.00	70	\$0.00	30	\$0.00	
4332	MAINT - WATER SYSTEM	\$67,000.00	WATER		\$0.00	70	\$0.00	30	\$0.00	
4333	MAINT - BOOSTER PUMP STN	\$3,000.00	BOTH		\$1,500.00	70	\$1,050.00	30	\$450.00	
4334	MAINT - SEWER SYSTEM	\$35,000.00	SEWER		\$35,000.00	70	\$24,500.00	30	\$10,500.00	
4334	MAINT - LIFT STATIONS	\$20,000.00	SEWER		\$20,000.00	70	\$14,000.00	30	\$6,000.00	
4335	MAINT - WTR LINE BIG SANDY	\$7,500.00	BOTH		\$3,750.00	70	\$2,625.00	30	\$1,125.00	
4338	VEH MAINT-WATER DISTRIBUTION	\$6,000.00	BOTH		\$3,000.00	70	\$2,100.00	30	\$900.00	
4339	VEH MAINT-SEWER COLLECT	\$5,000.00	SEWER		\$5,000.00	70	\$3,500.00	30	\$1,500.00	
4340	VEH MAINT-WATER PLANT	\$3,000.00	BOTH		\$1,500.00	70	\$1,050.00	30	\$450.00	
4341	VEH MAINT - SEWER PLANT	\$2,000.00	SEWER		\$2,000.00	70	\$1,400.00	30	\$600.00	
RAW WATER AND LINE RENTAL										
4345	RENT - RAW WATER LVW	\$70,000.00	WATER		\$0.00	70	\$0.00	30	\$0.00	
4346	RENT - TREATED WATER LVW	\$0.00	WATER		\$0.00	70	\$0.00	30	\$0.00	
UTILITIES										
4351	UTILITIES - ELECTRIC	\$196,000.00	BOTH		\$98,000.00	70	\$68,600.00	30	\$29,400.00	
4352	ELECTRIC SERV-BOOSTER PUMP	\$11,000.00	BOTH		\$5,500.00	70	\$3,850.00	30	\$1,650.00	
4353	UTILITIES - CABLE/INTERNET	\$3,100.00	BOTH		\$1,550.00	70	\$1,085.00	30	\$465.00	
4355	UTILITIES - TELEPHONE	\$9,100.00	BOTH		\$4,550.00	70	\$3,185.00	30	\$1,365.00	
CONTRACTUAL SERVICES										
4362	AUDITING	\$8,000.00	BOTH		\$4,000.00	100	\$4,000.00	0	\$0.00	
4363	SLUDGE RETRIEVAL	\$35,000.00	SEWER		\$35,000.00	100	\$35,000.00	0	\$0.00	
4364	WATER BILLING SERVICE	\$7,095.00	BOTH		\$3,547.50	100	\$3,547.50	0	\$0.00	
4365	LEGAL ADVERTISING	\$1,000.00	BOTH		\$500.00	100	\$500.00	0	\$0.00	
4368	MISCELLANEOUS OTHER	\$2,700.00	BOTH		\$1,350.00	100	\$1,350.00	0	\$0.00	
4369	CREDIT CARD FEES	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4373	PROPERTY INSURANCE	\$35,476.80	BOTH		\$17,738.40	100	\$17,738.40	0	\$0.00	
4375	CITY UTILITIES-FRANCHISE FEE	\$25,000.00	BOTH		\$12,500.00	100	\$12,500.00	0	\$0.00	
4377	LEASES & RENTALS	\$6,000.00	BOTH		\$3,000.00	100	\$3,000.00	0	\$0.00	
4378	FIRST CALL ACTIVATIONS	\$2,350.00	BOTH		\$1,175.00	100	\$1,175.00	0	\$0.00	
4378	WEBSITE SERVICES	\$1,200.00	BOTH		\$600.00	100	\$600.00	0	\$0.00	
4379	STUDIES & EVALUATIONS	\$2,000.00	BOTH		\$1,000.00	100	\$1,000.00	0	\$0.00	
PROFESSIONAL DEVELOPMENT										
4381	DUES,SUBSCRIPTIONS,PROF DEV	\$455.00	BOTH		\$227.50	70	\$159.25	30	\$68.25	
4382	WATER QUALITY & CONSERV.	\$0.00	BOTH		\$0.00	70	\$0.00	30	\$0.00	
4383	TRAVEL, TRAINING, DUES	\$12,700.00	BOTH		\$6,350.00	70	\$4,445.00	30	\$1,905.00	
PERMITS & CERTIFICATIONS										
4393	PERMITS & CERTIFICATIONS	\$25,500.00	BOTH		\$12,750.00	70	\$8,925.00	30	\$3,825.00	
OTHER										
4398	VEHICLE ALLOWANCE	\$4,200.00	BOTH		\$2,100.00	70	\$1,470.00	30	\$630.00	
PROJECT EXPENSE										
4400	GEORGE RICHEY EXPANSION EXP	\$2,625,582.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4401	HWY 42 EXPANSION	\$355,000.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
CAPITAL EXPENDITURES										
4411	MOTOR VEHICLE	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4416	OTHER EQUIPMENT	\$64,250.00	BOTH		\$32,125.00	100	\$32,125.00	0	\$0.00	
4420	METERS & METER BOXES	\$500,000.00	BOTH		\$250,000.00	100	\$250,000.00	0	\$0.00	
4421	BLDG & STRUCT (WTR & SWR)	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4441	IMPROVEMENTS/SEWER PLANT	\$103,172.00	SEWER		\$103,172.00	100	\$103,172.00	0	\$0.00	
4442	IMPROVEMENTS-WATER LINES	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4447	BIG SANDY BOOSTER PUMP STN	\$25,000.00	WATER		\$0.00	100	\$0.00	0	\$0.00	
4448	WATER SYSTEMS IMPROVEMENTS	\$0.00	WATER		\$0.00	100	\$0.00	0	\$0.00	
4448	SEWER SYSTEM/HWY 80 LIFT STATION	\$0.00	SEWER		\$0.00	100	\$0.00	0	\$0.00	
4449	OWENS RD. LIFT STATION REPAIR	\$0.00	SEWER		\$0.00	100	\$0.00	0	\$0.00	
4450	WTP CLARIFIER REHAB	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4450	ROTTERS	\$55,000.00	SEWER		\$55,000.00	100	\$55,000.00	0	\$0.00	
4451	SCADA UPGRADE	\$16,000.00	WATER		\$16,000.00	100	\$16,000.00	0	\$0.00	
DEBT SERVICE										
4523	SERVICE CHARGES	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4540	2008 CERT OBLIGATION PRINCIPAL	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4541	2013 CERT OBLIGATION PRINCIPAL	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4542	DEBT ISSUANCE COSTS	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4543	21 SERIES G.O. PRINCIPAL	\$405,000.00	BOTH		\$202,500.00	100	\$202,500.00	0	\$0.00	
4550	2008 CERT OBLIGATION INTEREST	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4551	2013 CERT OBLIGATION INTEREST	\$0.00	BOTH		\$0.00	100	\$0.00	0	\$0.00	
4552	2021 G.O. INTEREST-SERIES 2021	\$70,007.50	BOTH		\$35,253.75	100	\$35,253.75	0	\$0.00	
4553	2021 SIB LOAN PRINCIPAL	\$105,000.00	BOTH		\$52,500.00	100	\$52,500.00	0	\$0.00	
4554	2021 SIB LOAN INTREST	\$15,787.61	BOTH		\$7,893.81	100	\$7,893.81	0	\$0.00	
4555	2022 SIB LOAN PRINCIPAL	\$135,000.00	BOTH		\$67,500.00	100	\$67,500.00	0	\$0.00	
4556	2022 SIB LOAN INTREST	\$45,846.00	BOTH		\$22,923.00	100	\$22,923.00	0	\$0.00	
NON-DEPARTMENTAL EXPENSES										
4560	BAD DEBT EXPENSE	\$8,000.00	BOTH		\$4,000.00	100	\$4,000.00	0	\$0.00	
DEPRECIATION (Audit PAGE 15) = 10%										
TOTAL EXPENSE			\$7,083,836.45							
SUB-TOTAL					\$2,106,213.23		\$1,978,743.89		\$127,469.34	
% OF TOTAL (FIXED + VARIABLE)					94%		6%			
FROM AUDIT PAGE -20 NOTE -3										
			PRINC. & INTEREST - GRAHWY 42		\$795,118.12		\$372,089.32		\$23,969.74	
			LESS OTHER ADMIN REVENUE		\$3,328,746.77		\$3,308,850.81		\$19,895.96	
			LESS OTHER WATER REVENUE		\$80,125.00		\$0.00		\$0.00	
			LESS OTHER SEWER REVENUE		\$4,000.00		\$0.00		\$0.00	
			LESS SANITATION REVENUE		\$67,000.00		\$33,472.56		\$2,027.44	
					\$ 2,136,025.54		\$ 2,010,509.84		\$ 129,515.68	



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RATE CALCULATION & DESIGN												
GALLONAGE CHARGE											PROPOSED RATE	
Variable Cost/Test Year Gallons/1,000 =====>					\$1.29 /TH.GAL.				USE ->	\$1.50	/TH.GAL.	
					V							
MINIMUM BILL												
Fixed Cost/12/Customer Equivalents =====>					28.40 /MO.				YIELDS ->	\$28.05	/MO.	
					28.40 /MO. incl. min. gallons					\$28.05	/MO. incl. min. gallons	
Test-Yr Customer Equivalents =			5899									
Gallons Included In Minimum Bill =			0									
Test Year Gallons Billed (/1,000) =		100,271,126	100,271									
Average Monthly Usage		2470										
REVENUES GENERATED:												
Connection Size				# of Connections	Base Rate	Minimum Bill Including Gals	Rev./Month			Rev./Year		
5/8", 3/4"	EQUIV.	1	2438		\$28.05	\$28.05	\$68,386.43			\$820,637.18		
1"	EQUIV.	25	750		\$70.13	\$70.13	\$52,594.16			\$631,129.90		
1-1/2"	EQUIV.	5	72		\$140.25	\$140.25	\$10,098.08			\$121,176.94		
2"	EQUIV.	8	112		\$224.40	\$224.40	\$25,133.00			\$301,595.94		
2-1/2"	EQUIV.	12	0		\$336.60	\$336.60	\$0.00			\$0.00		
3"	EQUIV.	15	2		\$420.75	\$420.75	\$841.51			\$10,098.08		
4"	EQUIV.	25	6		\$701.26	\$701.26	\$4,207.53			\$50,490.39		
6"	EQUIV.	50	3		\$1,402.51	\$1,402.51	\$4,207.53			\$50,490.39		
8"	EQUIV.	80	0		\$2,244.02	\$2,244.02	\$0.00			\$0.00		
10"	EQUIV.	115	0		\$3,225.78	\$3,225.78	\$0.00			\$0.00		
					TOTAL MINIMUM CHARGES->					\$1,985,618.83		
					GALLONAGE CHARGES->	100,271 @	\$1.50 /1,000 GAL			\$150,406.69		
					TOTAL REVENUE GENERATED->					\$2,136,025.52		



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3. OBSERVATIONS, FINDINGS, AND RECOMMENDATIONS:

A. Revenue Risk: This principle seeks to minimize the risk of revenue reduction due to a reduction in water demand. The more of the monthly revenue that is included in the minimum bill the less risk there is to coverage of monthly fixed costs/expenses. **Fixed costs are the budgetary costs that do not change (or change very little) from month to month, year to year.** Therefore, the fixed cost should be covered by the monthly revenue as generated by the Availability Fee (Minimum Bill/Base Rate) to promote "**Revenue Stability**".

- As proposed, the percentage of the water/sewer revenue generated by the CITYs Base Rate/Minimum Bill is 94% and the percentage generated by the Variable Rate (per 1000 gallons) is 6%.

B. Financial Integrity: The ability to meet both day-to-day operational expenses as well as unexpected and unbudgeted costs. This includes capital improvements, emergency repairs or improvements, debt service, etc.

NOTE: Consider development of a comprehensive Asset Management Plan to fund projected replacement/rehab cost at future price to include the impact of industry inflation.

C. Sustainability: The ability to become a "self-sustaining" entity without the need for any outside financial assistance in meeting both current and future needs.

Important Note: Borrowed funds can be utilized as appropriate with the understanding that there is a cost to borrowing.

Application of "Fair Share" Rate Structure with 0 gallons included

The CITY currently includes 3000 gallons with the minimum bill for water and 1000 gallons in the sewer. However, it is not known if the cost of the gallons as included in the minimum bill were ever calculated and added to the bill. **We recommend that 0 gallons be included in the minimum bill to distribute the cost of providing service more fairly.**



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For instance, if 2000 gallons are included and the cost added to the base rate, then anyone who may use less than 2000 gallons is being billed for gallons that they did not use or benefit from.

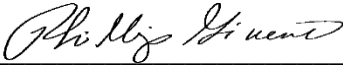
Therefore, we recommend that a rate including zero (0) gallons be adopted and that each customer pays their fair share of the fixed costs via the base rate and then pays for each 1000 gallons they use each month for both water and sewer.

As well as charging rates based on Meter Size (Water Use" and "Capacity Reserved) and not based on land use (commercial, residential, etc.)

Additionally, all customers should be charged the same rates unless there is a "cost-based justification" for the difference in rates including In City and Out of City customers.

I am happy to discuss the rate study findings and recommendations in detail at your convenience. Thank you for the opportunity to be of service!

Superior Water Management of Texas LLC

By: 

Phillip Givens, Managing Principal



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Additional Source Documents and Information

FY 2023/2024 Budget

STATEMENT OF UTILITY FUND EXPENDITURES		
UTILITY FUND PROPOSED BUDGET FY 2023-2024 Expenditure Summary	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
PAYROLL EXPENSE		
4111 FERM- FULL TIME SALARIES	484,738	3.00%
4112 OVERTIME PAY	3,100	0.00%
4113 HOLIDAY PAY	21,341	3.00%
4114 PART-TIME SALARIES	-	#DIV/0!
TOTAL - PAYROLL EXPENSE	509,179	2.99%
PAYROLL BENEFITS		
4121 FICA TAXES	38,450	-0.65%
4122 GROUP INSURANCE	87,693	0.00%
4123 LONG-TERM DISABILITY	2,460	0.00%
4124 RETIREMENT	70,690	0.00%
4126 UNEMPLOYMENT COMP	-	0.00%
4127 WORKERS COMP. INS	17,445	21.00%
TOTAL - PAYROLL BENEFITS	216,739	7.02%
TOTAL SALARY & BENEFITS	725,917	4.16%
SUPPLIES		
4211 FUEL	28,000	28.74%
4213 OPERATIONAL SUPPLIES	11,800	100.00%
4214 MISC. SUPPLIES	-	-
4215 SAFETY SUPPLIES	3,700	174.07%
4221 OFFICE SUPPLIES	2,800	128.57%
4223 POSTAGE & CERTIFIED MAIL	18,500	8.19%
4224 OFFICE EQUIPMENT	4,410	4310.00%
4225 LAB EQUIP- NON-CAPITAL	14,000	21.74%
4226 OTHER EQUIP- NON-CAPITAL	6,000	84.05%
4231 BULK CHEMICAL SUPPLIES	300,000	7.14%
4233 WATER & SEWER TESTING	32,000	14.29%
4251 UNIFORMS	4,500	26.89%
TOTAL SUPPLIES	437,910	15.21%
MAINTENANCE		
4312 STANDPIPE MAINT.	5,000	400.00%
4315 COMPUTER MAINT / SUPPORT	38,300	10.52%
4316 MAINT & SERVICE- COMPUTERS	-	#DIV/0!
4317 MAINT - OTHER EQUIPMENT	12,000	67.83%
4318 MAINTENANCE CONTRACTS	16,000	113.33%
4321 BUILDING & GROUNDS	3,400	65.85%
4332 MAINT - WATER SYSTEM	67,000	89.52%
4333 MAINT - BOOSTER PUMP STN	3,000	200.00%
4333 MAINT - SEWER SYSTEM	35,000	7.69%
4334 MAINT - LIFT STATION	20,000	165.67%
4335 MAINT - WTR LINE BIG SANDY	7,500	0.00%
4335 VEH MAINT-WATER DISTRIBUTION	6,000	-53.27%
4335 VEH MAINT-SEWER COLLECT	6,000	233.33%
4340 VEH MAINT-WATER PLANT	3,000	10.09%
4341 VEH MAINT - SEWER PLANT	2,000	100.00%
TOTAL MAINTENANCE	223,200	38.42%
RAW WATER AND LINE RENTAL		
4345 RENT - RAW WATER LVW	70,000	16.67%
4346 RENT - TREATED WATER LVW	-	-
TOTAL - RAW WTR & LINE RENT	70,000	16.67%
UTILITIES		
4351 UTILITIES - ELECTRIC	195,000	1.03%
4352 ELECTRIC SERV-BOOSTER PUMP	11,000	0.00%
4353 UTILITIES - CABLE/INTERNET	3,100	0.00%
4355 UTILITIES - TELEPHONE	9,100	2.25%
TOTAL UTILITIES	219,200	1.01%
CONTRACTUAL SERVICES		
4362 AUDITING	8,000	0.00%
4363 SLUDGE RETRIEVAL	35,000	0.00%
4364 WATER BILLING SERVICE	7,095	0.00%
4365 LEGAL ADVERTISING	1,000	0.00%
4366 MISCELLANEOUS OTHER	2,700	8.00%
4369 CREDIT CARD FEES	-	-
4373 PROPERTY INSURANCE	35,477	14.00%
4375 CITY UTILITIES - FRANCHISE FEE	25,000	-80.60%
4377 LEASES & RENTALS	6,000	7.14%
4378 FIRST CALL ACTIVATIONS	2,350	-12.96%
4378 WEBSITE SERVICES	1,200	60.00%
4379 STUDIES & EVALUATIONS	2,000	100.00%
TOTAL CONTRACTUAL SERVICES	125,822	-43.73%
PROFESSIONAL DEVELOPMENT		
4381 DUES/SUBSCRIPTIONS, PROF DEV	455	-
4382 WATER QUALITY & CONSERV.	-	#DIV/0!
4383 TRAVEL, TRAINING, DUES	12,700	67.11%
TOTAL PROFESSIONAL DEVELOPMENT	13,155	73.09%
PERMITS & CERTIFICATIONS		
4393 PERMITS & CERTIFICATIONS	25,500	0.00%
TOTAL PERMITS & CERTIFICATIONS	25,500	0.00%
OTHER		
4398 VEHICLE ALLOWANCE	4,200	0.00%
TOTAL OTHER EXPENSES	4,200	0.00%
PROJECT EXPENSE		
4400 GEORGE RICHEY EXPANSION EXP	2,625,582	-
4401 HWY 42 EXPANSION	355,000	-50.95%
TOTAL PROJECT EXPENSE	2,980,582	311.82%
CAPITAL EXPENDITURES		
4411 MOTOR VEHICLE	-	#DIV/0!
4416 OTHER EQUIPMENT	64,250	-
4420 METERS & METER BOXES	500,000	-
4421 BLDG & STRUCT (WTR & SWR)	-	#DIV/0!
4441 IMPROVEMENTS/SEWER PLANT	103,172	53.99%
4442 IMPROVEMENTS-WATER LINES	-	-
4447 BIG SANDY BOOSTER PUMP STN	25,000	-
4448 WATER SYSTEMS IMPROVEMENTS	-	-
4450 WTP CLARIFIER REHAB	-	#DIV/0!
4450 ROTERS	55,000	1254.68%
4451 SCADA UPGRADE	16,000	-
TOTAL - CAPITAL EXPENDITURES	763,422	398.77%
DEBT SERVICE		
4523 SERVICE CHARGES	-	-
4540 2008 CERT OBLIGATION PRINCIPAL	-	-
4541 2013 CERT OBLIGATION PRINCIPAL	-	-
4542 DEBT ISSUANCE COSTS	-	-
4543 21-SERIES G-O-PRINCIPAL	405,000	I&S
4550 2008 CERT OBLIGATION INTEREST	-	-
4551 2013 CERT OBLIGATION INTEREST	-	-
4552 2021 G.O. INTEREST SERIES 2021	70,508	I&S
4553 2021 SIB LOAN PRINCIPAL	105,000	-
4554 2021 SIB LOAN INTEREST	15,788	-
4555 2022 SIB LOAN PRINCIPAL	135,000	-
4556 2022 SIB LOAN INTEREST	45,846	-
TOTAL - DEBT SERVICE	777,141	-
NON-DEPARTMENTAL EXPENSES		
4560 BAD DEBTS	8,000	-
TOTAL - NON-DEPARTMENTAL EXPENSES	8,000	-
OPERATING EXPENDITURES	1,844,903	3.87%
NON-OPERATING EXPENDITURES	3,765,723	150.53%
CAPITAL EXPENDITURES	763,422	398.77%
TOTAL UTILITY FUND EXPENDITURES	6,374,048	85.71%
PROFIT/LOSS	(233,302)	-115.61%



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Page 24 of 29



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CURRENT UTILITY RATE SCHEDULE

City of White Oak

Water Rates

		Outside of City
1 st 3,000 gallons minimum	\$24.60	\$36.90
3,001 – 6,000 gallons	5.70/1,000	8.56
6,001 – 10,000 gallons	6.30/1,000	9.46
10,001 – 15,000 gallons	6.90/1,000	10.36
15,001 – 21,000 gallons	7.50/1,000	11.26
All over 21,000 gallons	8.10/1,000	12.16
Meter Deposit	\$125.00	
Reconnection Fee	\$ 50.00	
Meter Test	\$ 75.00	
Fire Hydrants	Same rate as inside city limits; \$500 meter deposit; \$150 non-refundable set/pull fee.	

Sewer Rates

		Outside of City
1 st 1,000 gallons	\$ 23.40	\$ 35.10
Each 1,000 gallons over minimum	\$ 3.60	\$ 5.40

Tap Fees

Water Taps	Sewer Taps
1" Short \$1,000.00/\$1,500.00 (Outside)	4" Short \$ 700.00/\$1,050.00 (Outside)
1" Long \$2,000.00/\$3,000.00 (Outside)	4" Long \$1,600.00/\$2,400.00 (Outside)
2" Short \$1,500.00/\$2,250.00 (Outside)	
2" Long \$2,500.00/\$3,750.00 (Outside)	

Sanitation

Cart (\$15.51 plus tax)	\$16.79	
Extra Cart (\$13.50 plus tax)	\$14.61	
Senior Citizen Bags (\$9.50 plus tax)	\$ 10.04	Only grandfathered in
Outside City Rates		
Cart (\$22.28 plus tax)	\$23.78	



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METER INVENTORY

City Of White Oak

METER INVENTORY	WATER UTILITY					
INSERT DATA:			WATER			
NO OF 5/8" CUST.=		2438	5/8", 3/4"	EQUIV.	1	
NO OF 1" CUST.=		750	1"	EQUIV.	2.5	
NO OF 1-1/2" CUST.=		72	1-1/2"	EQUIV.	5	
NO OF 2" CUST.=		112	2"	EQUIV.	8	
NO OF 2-1/2" CUST.=		0	2-1/2"	EQUIV.	12	
NO OF 3" CUST.=		2	3"	EQUIV.	15	
NO OF 4" CUST.=		6	4"	EQUIV.	25	
NO OF 6" CUST.=		3	6"	EQUIV.	50	
NO OF 8" CUST.=		0	8"	EQUIV.	80	
NO OF 10" CUST.=		0	10"	EQUIV.	115	
	100%					

ESFC Per Water District Financial Management Guide

TCEQ publication RG-080

METER INVENTORY	SEWER UTILITY					
INSERT DATA:			SEWER			
NO OF 5/8" CUST.=			5/8", 3/4"	EQUIV.	1	
NO OF 1" CUST.=			1"	EQUIV.	2.5	
NO OF 1-1/2" CUST.=			1-1/2"	EQUIV.	5	
NO OF 2" CUST.=			2"	EQUIV.	8	
NO OF 2-1/2" CUST.=			2-1/2"	EQUIV.	12	
NO OF 3" CUST.=			3"	EQUIV.	15	
NO OF 4" CUST.=			4"	EQUIV.	25	
NO OF 6" CUST.=			6"	EQUIV.	50	
NO OF 8" CUST.=			8"	EQUIV.	80	
NO OF 10" CUST.=			10"	EQUIV.	115	



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GALLONS BILLED DATA

10/17/2023 1:52 PM
DATES: 1/01/2022 THRU 12/31/2022
TYPE: * - All

*** BILLED CONSUMPTION REPORT ***

PAGE:

*** SERVICE CODE TOTALS ***

SERVICE/TBL	NUMBER BILLED	BILL CONS	TOTAL CONS	DEMAND CONS	TAX AMOUNT	BILL AMOUNT
010-CI	3,173	60,402	60,402		\$	351,755.97
010-CO	240	20,359	20,359		\$	206,884.49
010-FH	14	89	89		\$	642.35
010-FLT	8	54	54		\$	80.00
010-RI	23,703	159,098	159,189		\$	1,027,375.75
010-RO	2,879	16,667	16,667		\$	166,460.73
010-SPO	12	3	3		\$	92.25
010-SPR	957	8,392	8,392		\$	53,306.00
010-WOI	216	100,000,595	100,000,595			
010-WOS	216	5,467	5,467			
TOTAL:	31,418	100,271,126	100,271,217			\$ 1,806,597.54

*** SERVICE CATEGORY TOTALS ***

SERV CATG	NUMBER BILLED	BILL CONS	TOTAL CONS	DEMAND CONS	TAX AMOUNT	BILL AMOUNT
WTR	31,418	100,271,126	100,271,217			\$ 1,806,597.54



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DEPRECIATION PER AUDIT INFORMATION

City of White Oak

FIGURE 5 - Water & Sewer Fund
Revenues September 30, 2022

	2021	2022	Increase / (Decrease)
Water Revenue	1,673,523	1,840,051	166,528
Sewer Revenue	873,269	880,330	7,061
Sanitation Revenue	53,438	46,208	(7,230)
Installment Fees	54,369	69,434	15,065
Penalties	39,285	37,267	(2,018)
Other Revenues	38,239	9,293	(28,946)
TOTAL REVENUE	2,732,123	2,882,583	150,460

Water and Sewer Fund Expenses. Figure 6. Total operating expenses for FY 2022 for the Water & Sewer Fund were \$2,284,040 which was \$132,648 more than the previous fiscal year. Depreciation accounted for 31% of this total. The cost to obtain, treat, and deliver treated water was 41% of the total expenditures, while the cost of collecting and treating sewage was 20%. The remaining 8% was for miscellaneous expenses and customer accounting. The following chart provides a graphic representation of the City's business-type expenses by source at the fund level.

The purchase of capital assets in the Enterprise Fund has no effect on the financial statements because one asset is exchanged for another (cash) under the economic resource measurement focus; however, the depreciation is later recognized as an expense. Depreciation expense does not have an effect on the current financial resources (cash and/or current assets) but does have an effect on the economic resources (overall total of assets).

FIGURE 6 - Water & Sewer Fund
Expenses September 30, 2022

	2021	2022	Increase / (Decrease)
Depreciation	704,979	709,788	4,809
Water Purification	500,155	611,631	111,476
Sewer Treatment	273,266	300,505	27,239
Water Distribution	205,768	231,970	26,202
Sewer Line Maintenance	171,630	156,491	(15,139)
Franchise Fee	20,000	20,000	-
Water Supply	127,451	102,137	(25,314)
Administration	57,742	63,173	5,431
Fleet Maintenance	51,922	43,514	(8,408)
Miscellaneous	38,479	44,831	6,352
TOTAL EXPENSES	2,151,392	2,284,040	132,648

FINANCIAL ANALYSIS OF THE CITY'S INDIVIDUAL FUNDS

Governmental Funds - Governmental funds are used to account for most, if not all, of a government's tax-supported activities. Under the "current financial resources measurement focus," the objective of the operating statement is to report "near-term" inflows and outflows of "financial" or spendable resources.

A Fund Balance Policy was approved by the White Oak City Council on September 13, 2011. The purpose of the policy is to establish a key element of the financial stability of the City by setting guidelines for fund



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DEBT (for informational purpose only) Debt is already included in the budget

CITY OF WHITE OAK							
FY 2023/2024 PROPOSED BUDGET							
WATER & SEWER FUND							
DEBT SERVICING- DEPT 44							
		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	Budget to
DEBT SERVICING							
4523	SERVICE CHARGES	1,550	1,250	1,550			
4540	2008 CERT OBLIGATION PRINCIPAL			385,000	385,000	-	-100%
4541	C.O. PRINCIPAL-SERIES 2013				-	-	
4542	DEBT ISSUANCE COSTS		81,245		-	-	
4543	21 SERIES CO PRINCIPAL			155,000	155,000	405,000	161%
4550	C.O. INTEREST-SERIES 2008	35,007	21,258	7,700	7,700	-	-100%
4551	C.O. INTEREST-SERIES 2013	129,754	(90,549)		-	-	
4552	C.O. INTEREST-SERIES 2021		67,908	75,268	75,268	70,508	-6%
4553	SIB LOAN 21 PRINCIPAL				-	105,000	
4554	SIB LOAN 21 INTREST					15,788	
4555	SIB LOAN 22 PRINCIPAL				120,000	135,000	13%
4556	SIB LOAN 22 INTREST		1,328		31,860	45,846	44%
TOTAL DEBT SERVICING		166,311	82,440	624,518	774,828	777,141	0%
DEPARTMENTAL TOTAL		166,311	82,440	624,518	774,828	777,141	0%