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P.O. Box 130308 Spring, TX 77393 Office: (713) 557-0808 Fax: (281) 886-0558

> Rate Study Report Submitted December 29, 2023 Revised Report Submitted January 22, 2024

<u>CITY OF WHITE OAK (CITY)</u> 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 multifamily 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.





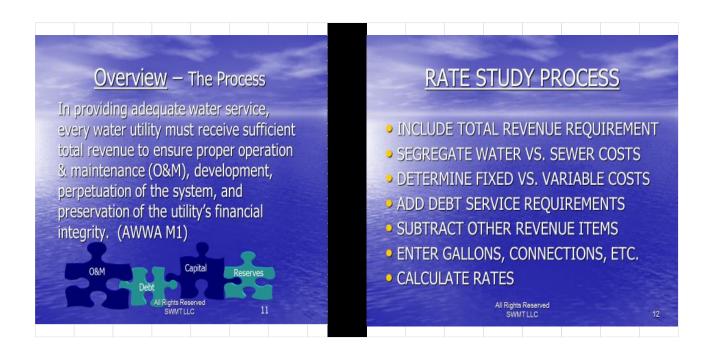
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OBJECTIVES OF RATE STUDY

- 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".







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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)



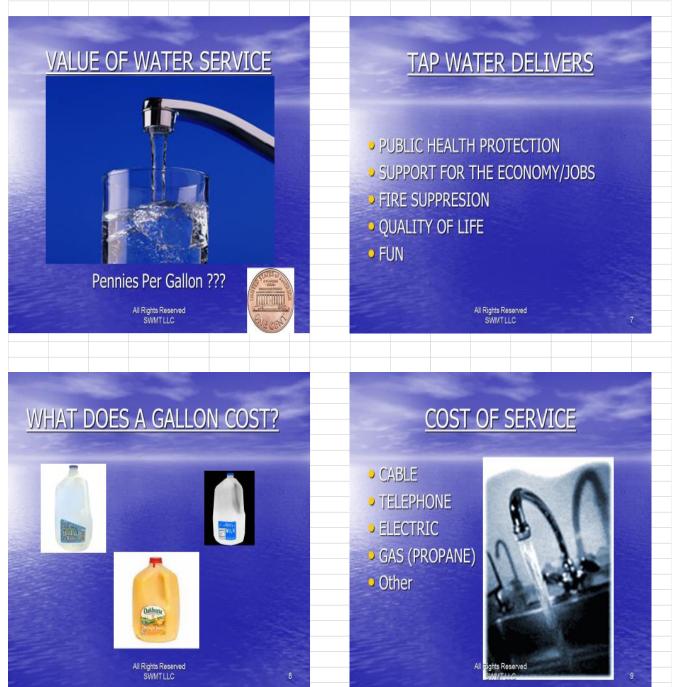
RELIALE SAFE DRINKING WATER FROM THE FACUET "TAP WATER" MAKES OUR HIGH QUALITY OF LIFE POSSIBLE





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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. <u>Adjustments and revisions were be made to the rate study based on feedback, communications and interactions received.</u> This final copy is provided for additional review and comment.

<u>TABLE 1 – OPTIONS SNAPSHOT</u>

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 (gallonage rate or cost per 1000 gallons of water use).

The "Difference" column shows the increase to the <u>Availability Fee</u> (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.

TILITY: City of White Oak			RATE CO	MPARISI	<mark>ONS TABI</mark>	LE (5/8-3/4	Inch Mete	r)	
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 Depreacation)	\$76.77	\$10.78	\$77.89	\$83.92	\$90.96	\$99.00	\$117.09	\$142.21	\$172.36
NOTE: Availability Fee includes water	er, sewer, debt,	<mark>capital, and</mark>	TCEQ fe	e					
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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Spring, TX 77393					(281) 886		,		
UTILITY: City of White Oak			RATE CO	MPARISI	ONS TABI	E (1 Inch	Meter)		
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000
	Availability Fee	Difference							
Current Rates Structure		NA	\$134.54	\$153.14	\$171.74	\$191.54	\$233.54	\$289.04	\$347.54
Recommended Rates (With Depreacation)	\$172.78	\$39.86	\$175.94	\$182.24	\$189.59	\$197.99	\$216.89	\$243.14	\$274.64
LUCII ITV. Cit., of White Oak			DATE CO	MDADICI	ONG TA DI	T /1 1/0 I	1.36 ()		
UTILITY: City of White Oak	0.11. 15.11.1				ONS TABI			1,000	21000
OPTIONS SNAPSHOT	Gallons Billed	Difference	1000	3000	5000	7000	11000	16000	21000
Comment Dates Stone stone	Availability Fee	Difference	\$222.62	\$252.15	¢271 (0	¢202.47	\$22 <i>(5</i> 7	¢204.04	¢457.07
Current Rates Structure	\$222.85	NA \$104.08	\$232.62 \$330.08	\$252.15 \$336.38	\$271.68 \$343.73	\$292,47 \$352.13	\$336.57 \$371.03	\$394.84 \$397.28	\$456.27 \$428.78
Recommended Rates (With Depreacation)	\$326.93	\$104.08	\$330.08	\$330.36	\$3 4 3.73	\$352.13	\$3/1.03	\$391 . 20	\$420.70
UTILITY: City of White Oak			RATE CO	MPARICI	ONS TABI	F (2 Inch	Meter)		
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000
Of HONS SNAI SHOT	Availability Fee	Difference	1000	3000	3000	7000	11000	10000	21000
Current Rates Structure	\$332.34	NA	\$342.10	\$361.63	\$381.16	\$401.95	\$446.05	\$504.33	\$565.75
Recommended Rates (With Depreacation)	\$511.90	\$179.57	\$515.05	\$521.35	\$528.70	\$537.10	\$556.00	\$582.25	\$613.75
Recommended Rates (With Depreacation)	φ311.70	\$117.51	φ313.03	ψ521.55	ψ320.70	φ337.10	ψ550.00	φ302.23	φ013.73
UTILITY: City of White Oak			RATE CO	MPARISI	ONS TABI	E (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 Depreacation)	\$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			DATE CO	MDADICI	ONS TABI	F (4 Inch	Motor)		
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000
OI HONS SIVAI SHOT	Availability Fee	Difference		3000	3000	7000	11000	10000	21000
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 Depreacation)	\$1,354.19	\$401.42			\$1,370.99	-			
Recommended Rates (With Depresention)	ψ1,554.17	ψ+01.+2	Ψ1,007,04	ψ1,505.04	ψ1,570.77	ψ1,517.67	ψ1,570.27	ψ1,121.51	ψ1,150.04
UTILITY: City of White Oak					ONS TABI				
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	5000	7000	11000	16000	21000
	Availability Fee	Difference							
Current Rates Structure	\$1,865.16	NA			\$1,528.22				
Recommended Rates (With Depreacation)	\$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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<u>Important Note: The number of equivalent meters determine how the required</u> <u>revenue (cost of service) is allocated fairly to each meter size base of meter capacity.</u>

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 Mar	nagement Guide		TCEQ pul	blication R	G-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 COMPARISION DETAIL

UTILITY: City of White Oak	Availability Fee		RATE CO	MPARISIO PARISIO	NS TABLE (5/8 Inch Met	er)		
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 GAL	LON	\$0.07	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01
NOTES: AVERAGE GALLONS USEAGE	· '	PER MONTH	4000	***	7 000	- 000	11000	4 6000	•4000
Calculated Rates (Budget Based)	Availability Fee	D 4000	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	\$43.20	\$55.80	\$83.40	\$120.90	\$161.40
Groundwater District Fee		D 4000		†4. 40		Å 0.40	Å4. 10	AA 40	Å 0. 10
NOTES:		Per 1000	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60	\$3.60
Sewer Incls 1000 Gals	·		\$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	\$80.31	\$98.91	\$118.71	\$160.71	\$216.21	\$274.71
TCEQ Fee			\$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%	10%	8%	7%	5%	4%	3%
Dollar Increase AVG COST PER DAY OVER 30 DAYS	\$7.40 \$0.25		\$7.40	\$7.40 \$0.25	\$7.40 \$0.25	\$7.40	\$7.40	\$7.40 \$0.25	\$7.40 \$0.25
AVO COST FER DAT OVER 30 DATS	COST PER GAL	ION	\$0.25 \$0.07	\$0.25	\$0.25 \$0.02	\$0.25 \$0.02	\$0.25 \$0.01		
	COST PER GAL	LUN	\$U.U/	\$0.03	Ņ∪.U 2	\$U.UZ	\$n . 01	\$0.01	\$0.01





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RECOMMENDATION

City of White Oak			RATE CO	MPARISIO	<mark>NS TABLE (</mark>	5/8 & 3/4 Inc	h Meter)		
NOTES: AVERAGE GALLONS USEAGE I	S 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
NOTE: Availability Foo includes water a	COST PER GAL		\$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 CO	MPARISIO MPARISIO	NS TABLE (<mark>l Inch Meter</mark>			
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 GAL	LON	\$0.13	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.02
			RATE CO	MPARISIO (NS TABLE (l Inch Meter)		
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
NOTES: Budget Based	WATER	Dom 1000	¢1.50	¢1 ₹ Λ	¢1 75	ሰ ሳ ሰሰ	ሰላ ላና	ሰላ ፫ላ	φα οο
0	WAIEN	rer 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
Water (incls 0 gals)	\$76.68	rer 1000	\$78.18	\$1.50	\$1.75 \$84.68	\$88.68	\$2.25 \$97.68	\$2.50 \$110.18	\$3.00 \$125.18
	\$76.68	Per 1000							
Water (incls 0 gals)	\$76.68		\$78.18	\$81.18	\$84.68	\$88.68	\$97.68	\$110.18	\$125.18
Water (incls 0 gals) NOTES:	\$76.68 SEWER		\$78.18 \$1.50	\$81.18 \$1.50	\$84.68 \$1.75	\$88.68 \$2.00	\$97.68 \$2.25	\$110.18 \$2.50	\$125.18 \$3.00
Water (incls 0 gals) NOTES: Sewer (incls 0 gals)	\$76.68 SEWER \$70.13 \$16.40		\$78.18 \$1.50 \$71.63	\$81.18 \$1.50 \$74.63	\$84.68 \$1.75 \$78.13	\$88.68 \$2.00 \$82.13	\$97.68 \$2.25 \$91.13	\$110.18 \$2.50 \$103.63	\$125.18 \$3.00 \$118.63
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv.	\$76.68 SEWER \$70.13 \$16.40 \$1.35		\$78.18 \$1.50 \$71.63 \$16.40	\$81.18 \$1.50 \$74.63 \$16.40	\$84.68 \$1.75 \$78.13 \$16.40	\$88.68 \$2.00 \$82.13 \$16.40	\$97.68 \$2.25 \$91.13 \$16.40	\$110.18 \$2.50 \$103.63 \$16.40	\$125.18 \$3.00 \$118.63 \$16.40
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax	\$76.68 SEWER \$70.13 \$16.40 \$1.35 \$164.56		\$78.18 \$1.50 \$71.63 \$16.40 \$1.35	\$81.18 \$1.50 \$74.63 \$16.40 \$1.35	\$84.68 \$1.75 \$78.13 \$16.40 \$1.35	\$88.68 \$2.00 \$82.13 \$16.40 \$1.35	\$97.68 \$2.25 \$91.13 \$16.40 \$1.35	\$110.18 \$2.50 \$103.63 \$16.40 \$1.35	\$125.18 \$3.00 \$118.63 \$16.40 \$1.35
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal	\$76.68 SEWER \$70.13 \$16.40 \$1.35 \$164.56 \$8.23		\$78.18 \$1.50 \$71.63 \$16.40 \$1.35 \$167.56	\$81.18 \$1.50 \$74.63 \$16.40 \$1.35 \$173.56	\$84.68 \$1.75 \$78.13 \$16.40 \$1.35 \$180.56	\$88.68 \$2.00 \$82.13 \$16.40 \$1.35 \$188.56	\$97.68 \$2.25 \$91.13 \$16.40 \$1.35 \$206.56	\$110.18 \$2.50 \$103.63 \$16.40 \$1.35 \$231.56	\$125.18 \$3.00 \$118.63 \$16.40 \$1.35 \$261.56
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	\$76.68 SEWER \$70.13 \$16.40 \$1.35 \$164.56 \$8.23 \$172.78		\$78.18 \$1.50 \$71.63 \$16.40 \$1.35 \$167.56 \$8.38	\$81.18 \$1.50 \$74.63 \$16.40 \$1.35 \$173.56 \$8.68	\$84.68 \$1.75 \$78.13 \$16.40 \$1.35 \$180.56 \$9.03	\$88.68 \$2.00 \$82.13 \$16.40 \$1.35 \$188.56 \$9.43	\$97.68 \$2.25 \$91.13 \$16.40 \$1.35 \$206.56 \$10.33	\$110.18 \$2.50 \$103.63 \$16.40 \$1.35 \$231.56 \$11.58	\$125.18 \$3.00 \$118.63 \$16.40 \$1.35 \$261.56 \$13.08
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase	\$76.68 SEWER \$70.13 \$16.40 \$1.35 \$164.56 \$8.23 \$172.78 30% \$39.86		\$78.18 \$1.50 \$71.63 \$16.40 \$1.35 \$167.56 \$8.38 \$175.94 31% \$41.40	\$81.18 \$1.50 \$74.63 \$16.40 \$1.35 \$173.56 \$8.68 \$182.24 19% \$29.10	\$84.68 \$1.75 \$78.13 \$16.40 \$1.35 \$180.56 \$9.03 \$189.59 10% \$17.85	\$88.68 \$2.00 \$82.13 \$16.40 \$1.35 \$188.56 \$9.43 \$197.99 3% \$6.45	\$97.68 \$2.25 \$91.13 \$16.40 \$1.35 \$206.56 \$10.33 \$216.89 -7% -\$16.65	\$110.18 \$2.50 \$103.63 \$16.40 \$1.35 \$231.56 \$11.58 \$243.14 -16% -\$45.90	\$125.18 \$3.00 \$118.63 \$16.40 \$1.35 \$261.56 \$13.08 \$274.64 -21% -\$72.90
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee Total Bill Percentage Increase	\$76.68 SEWER \$70.13 \$16.40 \$1.35 \$164.56 \$8.23 \$172.78 30% \$39.86 \$1.33	Per 1000	\$78.18 \$1.50 \$71.63 \$16.40 \$1.35 \$167.56 \$8.38 \$175.94 31% \$41.40 \$1.38	\$81.18 \$1.50 \$74.63 \$16.40 \$1.35 \$173.56 \$8.68 \$182.24 19% \$29.10 \$0.97	\$84.68 \$1.75 \$78.13 \$16.40 \$1.35 \$180.56 \$9.03 \$189.59 10% \$17.85 \$0.59	\$88.68 \$2.00 \$82.13 \$16.40 \$1.35 \$188.56 \$9.43 \$197.99 3% \$6.45 \$0.21	\$97.68 \$2.25 \$91.13 \$16.40 \$1.35 \$206.56 \$10.33 \$216.89 -7% -\$16.65 -\$0.56	\$110.18 \$2.50 \$103.63 \$16.40 \$1.35 \$231.56 \$11.58 \$243.14 -16% -\$45.90 -\$1.53	\$125.18 \$3.00 \$118.63 \$16.40 \$1.35 \$261.56 \$13.08 \$274.64 -21% -\$72.90 -\$2.43
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase	\$76.68 SEWER \$70.13 \$16.40 \$1.35 \$164.56 \$8.23 \$172.78 30% \$39.86 \$1.33 COST PER GAL	Per 1000 LON	\$78.18 \$1.50 \$71.63 \$16.40 \$1.35 \$167.56 \$8.38 \$175.94 31% \$41.40 \$1.38 \$0.18	\$81.18 \$1.50 \$74.63 \$16.40 \$1.35 \$173.56 \$8.68 \$182.24 19% \$29.10	\$84.68 \$1.75 \$78.13 \$16.40 \$1.35 \$180.56 \$9.03 \$189.59 10% \$17.85	\$88.68 \$2.00 \$82.13 \$16.40 \$1.35 \$188.56 \$9.43 \$197.99 3% \$6.45	\$97.68 \$2.25 \$91.13 \$16.40 \$1.35 \$206.56 \$10.33 \$216.89 -7% -\$16.65	\$110.18 \$2.50 \$103.63 \$16.40 \$1.35 \$231.56 \$11.58 \$243.14 -16% -\$45.90	\$125.18 \$3.00 \$118.63 \$16.40 \$1.35 \$261.56 \$13.08 \$274.64 -21% -\$72.90





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P.O. Box 130308 Spring, TX 77393

City of White Oak	Availability Fee		RATE CO	MPARISIO :	NS TABLE (<mark>1- 1/2 Inch M</mark>	leter)		
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 GAL	LON	\$0.23	\$0.08	\$0.05	\$0.04	\$0.03	\$0.02	\$0.02
			RATE CO	MPARISIO:	NS TABLE (1- 1/2 Inch N	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			\$97.46	\$84.23	\$72.05	\$59.66	\$34.46	\$2.44	-\$27.49
AVG OVER 30 DAYS	\$3.47	T 033	\$3.25	\$2.81	\$2.40	\$1.99	\$1.15	\$0.08	-\$0.92
	COST PER GAL	LON	\$0.33	\$0.11	\$0.07	\$0.05	\$0.03	\$0.02	\$0.02





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P.O. Box 130308 Spring, TX 77393

City of White Oak	Availability Fee		RATE CO	MPARISIO	NS 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 GAL	LON	\$0.34	\$0.12	\$0.08	\$0.06	\$0.04	\$0.03	\$0.03
			RATE CO	MPARISIO :	NS TABLE (2 Inch Meter)		
Fair Share Rates	Availability Fee		1000	3000	5000	7000	11000	16000	21000
MOMEO D. L. (D. L									
NOTES: Budget Based	WATER	Per 1000	\$1.50	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$3.00
NOTES: Budget Based Water (incls 0 gals)	WATER \$245.38	Per 1000	\$1.50 \$246.88	\$1.50 \$249.88	\$1.75 \$253.38	\$2.00 \$257.38	\$2.25 \$266.38	\$2.50 \$278.88	\$3.00 \$293.88
0	\$245.38	Per 1000 Per 1000							-
Water (incls 0 gals)	\$245.38		\$246.88	\$249.88	\$253.38	\$257.38	\$266.38	\$278.88	\$293.88
Water (incls 0 gals) NOTES:	\$245.38 SEWER		\$246.88 \$1.50	\$249.88 \$1.50	\$253.38 \$1.75	\$257.38 \$2.00	\$266.38 \$2.25	\$278.88 \$2.50	\$293.88 \$3.00
Water (incls 0 gals) NOTES: Sewer (incls 0 gals)	\$245.38 SEWER \$224.40 \$16.40		\$246.88 \$1.50 \$225.90	\$249.88 \$1.50 \$228.90	\$253.38 \$1.75 \$232.40	\$257.38 \$2.00 \$236.40	\$266.38 \$2.25 \$245.40	\$278.88 \$2.50 \$257.90	\$293.88 \$3.00 \$272.90
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv.	\$245.38 SEWER \$224.40 \$16.40 \$1.35		\$246.88 \$1.50 \$225.90 \$16.40	\$249.88 \$1.50 \$228.90 \$16.40	\$253.38 \$1.75 \$232.40 \$16.40	\$257.38 \$2.00 \$236.40 \$16.40	\$266.38 \$2.25 \$245.40 \$16.40	\$278.88 \$2.50 \$257.90 \$16.40	\$293.88 \$3.00 \$272.90 \$16.40
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax	\$245.38 SEWER \$224.40 \$16.40 \$1.35 \$487.53		\$246.88 \$1.50 \$225.90 \$16.40 \$1.35	\$249.88 \$1.50 \$228.90 \$16.40 \$1.35	\$253.38 \$1.75 \$232.40 \$16.40 \$1.35	\$257.38 \$2.00 \$236.40 \$16.40 \$1.35	\$266.38 \$2.25 \$245.40 \$16.40 \$1.35	\$278.88 \$2.50 \$257.90 \$16.40 \$1.35	\$293.88 \$3.00 \$272.90 \$16.40 \$1.35
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal	\$245.38 SEWER \$224.40 \$16.40 \$1.35 \$487.53 \$24.38		\$246.88 \$1.50 \$225.90 \$16.40 \$1.35 \$490.53	\$249.88 \$1.50 \$228.90 \$16.40 \$1.35 \$496.53	\$253.38 \$1.75 \$232.40 \$16.40 \$1.35 \$503.53	\$257.38 \$2.00 \$236.40 \$16.40 \$1.35 \$511.53	\$266.38 \$2.25 \$245.40 \$16.40 \$1.35 \$529.53	\$278.88 \$2.50 \$257.90 \$16.40 \$1.35 \$554.53	\$293.88 \$3.00 \$272.90 \$16.40 \$1.35 \$584.53
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	\$245.38 SEWER \$224.40 \$16.40 \$1.35 \$487.53 \$24.38 \$511.90		\$246.88 \$1.50 \$225.90 \$16.40 \$1.35 \$490.53 \$24.53	\$249.88 \$1.50 \$228.90 \$16.40 \$1.35 \$496.53 \$24.83	\$253.38 \$1.75 \$232.40 \$16.40 \$1.35 \$503.53 \$25.18	\$257.38 \$2.00 \$236.40 \$16.40 \$1.35 \$511.53 \$25.58	\$266.38 \$2.25 \$245.40 \$16.40 \$1.35 \$529.53 \$26.48	\$278.88 \$2.50 \$257.90 \$16.40 \$1.35 \$554.53 \$27.73	\$293.88 \$3.00 \$272.90 \$16.40 \$1.35 \$584.53 \$29.23
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase	\$245.38 SEWER \$224.40 \$16.40 \$1.35 \$487.53 \$24.38 \$511.90 54% \$179.57		\$246.88 \$1.50 \$225.90 \$16.40 \$1.35 \$490.53 \$24.53 \$515.05 51% \$172.95	\$249.88 \$1.50 \$228.90 \$16.40 \$1.35 \$496.53 \$24.83 \$521.35 44% \$159.72	\$253.38 \$1.75 \$232.40 \$16.40 \$1.35 \$503.53 \$25.18 \$528.70 39% \$147.54	\$257.38 \$2.00 \$236.40 \$16.40 \$1.35 \$511.53 \$25.58 \$537.10 34% \$135.15	\$266.38 \$2.25 \$245.40 \$16.40 \$1.35 \$529.53 \$26.48 \$556.00 25% \$109.95	\$278.88 \$2.50 \$257.90 \$16.40 \$1.35 \$554.53 \$27.73 \$582.25 15% \$77.93	\$293.88 \$3.00 \$272.90 \$16.40 \$1.35 \$584.53 \$29.23 \$613.75 8 % \$48.00
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee Total Bill Percentage Increase	\$245.38 SEWER \$224.40 \$16.40 \$1.35 \$487.53 \$24.38 \$511.90 54% \$179.57 \$5.99	Per 1000	\$246.88 \$1.50 \$225.90 \$16.40 \$1.35 \$490.53 \$24.53 \$515.05 51% \$172.95 \$5.77	\$249.88 \$1.50 \$228.90 \$16.40 \$1.35 \$496.53 \$24.83 \$521.35 44% \$159.72 \$5.32	\$253.38 \$1.75 \$232.40 \$16.40 \$1.35 \$503.53 \$25.18 \$528.70 39% \$147.54 \$4.92	\$257.38 \$2.00 \$236.40 \$16.40 \$1.35 \$511.53 \$25.58 \$537.10 34% \$135.15 \$4.51	\$266.38 \$2.25 \$245.40 \$16.40 \$1.35 \$529.53 \$26.48 \$556.00 25% \$109.95 \$3.67	\$278.88 \$2.50 \$257.90 \$16.40 \$1.35 \$554.53 \$27.73 \$582.25 15% \$77.93 \$2.60	\$293.88 \$3.00 \$272.90 \$16.40 \$1.35 \$584.53 \$29.23 \$613.75 8% \$48.00 \$1.60
Water (incls 0 gals) NOTES: Sewer (incls 0 gals) Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase	\$245.38 SEWER \$224.40 \$16.40 \$1.35 \$487.53 \$24.38 \$511.90 54% \$179.57	Per 1000	\$246.88 \$1.50 \$225.90 \$16.40 \$1.35 \$490.53 \$24.53 \$515.05 51% \$172.95	\$249.88 \$1.50 \$228.90 \$16.40 \$1.35 \$496.53 \$24.83 \$521.35 44% \$159.72	\$253.38 \$1.75 \$232.40 \$16.40 \$1.35 \$503.53 \$25.18 \$528.70 39% \$147.54	\$257.38 \$2.00 \$236.40 \$16.40 \$1.35 \$511.53 \$25.58 \$537.10 34% \$135.15	\$266.38 \$2.25 \$245.40 \$16.40 \$1.35 \$529.53 \$26.48 \$556.00 25% \$109.95	\$278.88 \$2.50 \$257.90 \$16.40 \$1.35 \$554.53 \$27.73 \$582.25 15% \$77.93	\$293.88 \$3.00 \$272.90 \$16.40 \$1.35 \$584.53 \$29.23 \$613.75 8 % \$48.00





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Current Rates NOTES: Water Incls 3000 Gals NOTES: Sewer Incls 1000 Gals Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	**************************************		1000 \$5.70 \$243.24 \$3.60 \$308.13 \$16.40 \$1.35	3000 \$5.70 \$254.64 \$3.60 \$315.33 \$16.40	NS TABLE (3 5000 \$5.70 \$266.04 \$3.60 \$322.53 \$16.40	7000 \$6.30 \$278.64 \$3.60 \$329.73	\$11000 \$6.90 \$306.24 \$3.60 \$344.13	16000 \$7.50 \$343.74 \$3.60 \$362.13	\$8.10 \$384.24 \$3.60
NOTES: Water Incls 3000 Gals NOTES: Sewer Incls 1000 Gals Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	\$237.54 SEWER \$304.53 \$16.40 \$1.35 \$559.82 \$27.99		\$5.70 \$243.24 \$3.60 \$308.13 \$16.40	\$5.70 \$254.64 \$3.60 \$315.33	\$5.70 \$266.04 \$3.60 \$322.53	\$6.30 \$278.64 \$3.60	\$6.90 \$306.24 \$3.60	\$7.50 \$343.74 \$3.60	\$8.10 \$384.24 \$3.60
Water Incls 3000 Gals NOTES: Sewer Incls 1000 Gals Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	\$EWER \$304.53 \$16.40 \$1.35 \$559.82 \$27.99	Per 1000	\$243.24 \$3.60 \$308.13 \$16.40	\$254.64 \$3.60 \$315.33	\$266.04 \$3.60 \$322.53	\$278.64 \$3.60	\$306.24 \$3.60	\$343.74 \$3.60	\$384.24 \$3.60
Sewer Incls 1000 Gals Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	\$304.53 \$16.40 \$1.35 \$559.82 \$27.99	Per 1000	\$308.13 \$16.40	\$3.60 \$315.33	\$3.60 \$322.53		<u>. </u>	\$3.60	
Garbage & Recycling Serv. Sales Tax Subtotal TCEQ Fee	\$16.40 \$1.35 \$559.82 \$27.99		\$16.40			\$329.73	\$344.13	\$362.13	¢200.12
Sales Tax Subtotal TCEQ Fee	\$1.35 \$559.82 \$27.99		-	\$16.40	¢17 10			ΨΕ 0Ξ.110	\$380.13
Subtotal TCEQ Fee	\$559.82 \$27.99		\$1.35		\$16.40	\$16.40	\$16.40	\$16.40	\$16.40
TCEQ Fee	\$27.99			\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
			\$569.12	\$587.72	\$606.32	\$626.12	\$668.12	\$723.62	\$782.12
Total Bill	φερ σ 01		\$28.46	\$29.39	\$30.32	\$31.31	\$33.41	\$36.18	\$39.11
	\$587.81		\$597.57	\$617.10	\$636.63	\$657.42	\$701.52	\$759.80	\$821.22
COS	ST PER GAL	LON	\$0.60	\$0.21	\$0.13	\$0.09	\$0.06	\$0.05	\$0.04
			RATE CO	MPARISIO:	NS TABLE (3	Inch Meter)		
Fair Share Rates Avai	ailability 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
COS	<mark>ST PER GAL</mark>	LON	\$0.95	\$0.32	\$0.19	\$0.14	\$0.09	\$0.06	\$0.05





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P.O. Box 130308 Spring, TX 77393

City of White Oak	Availability Fee		RATE CO	MPARISIO:	NS TABLE (4	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 GAL	LON	\$0.96	\$0.33	\$0.20	\$0.15	\$0.10	\$0.07	\$0.06
City of White Oak			RATE CO	MPARISIO:	NS TABLE (4	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
	ΨΙΟιΤΟ		ψ10. 1 0	Ψ10.π0	Ψ10,10	ΨΙΟιΤΟ	ΨΙΟίΤΟ	ψ10. T 0	Ψ10110
Sales Tax			\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Sales Tax Subtotal				\$1.35				\$1.35	\$1.35
	\$1.35 \$1,289.70		\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Subtotal	\$1.35 \$1,289.70 \$64.49		\$1.35 \$1,292.70	\$1.35 \$1,298.70	\$1.35 \$1,305.70	\$1.35 \$1,313.70	\$1.35 \$1,331.70	\$1.35 \$1,356.70	\$1.35 \$1,386.70 \$69.34
Subtotal TCEQ Fee	\$1.35 \$1,289.70 \$64.49 \$1,354.19		\$1.35 \$1,292.70 \$64.64	\$1.35 \$1,298.70 \$64.94	\$1.35 \$1,305.70 \$65.29	\$1.35 \$1,313.70 \$65.69	\$1.35 \$1,331.70 \$66.59	\$1.35 \$1,356.70 \$67.84	\$1.35 \$1,386.70 \$69.34
Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase	\$1.35 \$1,289.70 \$64.49 \$1,354.19 42% \$401.42		\$1.35 \$1,292.70 \$64.64 \$1,357.34 41% \$394.81	\$1.35 \$1,298.70 \$64.94 \$1,363.64 39% \$381.58	\$1.35 \$1,305.70 \$65.29 \$1,370.99 37% \$369.40	\$1.35 \$1,313.70 \$65.69 \$1,379.39 35% \$357.01	\$1.35 \$1,331.70 \$66.59 \$1,398.29 31% \$331.81	\$1.35 \$1,356.70 \$67.84 \$1,424.54 27% \$299.78	\$1.35 \$1,386.70 \$69.34 \$1,456.04 23% \$269.86
Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase AVG OVER 30 DAYS	\$1.35 \$1,289.70 \$64.49 \$1,354.19 42% \$401.42 \$13.38		\$1.35 \$1,292.70 \$64.64 \$1,357.34 41% \$394.81 \$13.16	\$1.35 \$1,298.70 \$64.94 \$1,363.64 39% \$381.58 \$12.72	\$1.35 \$1,305.70 \$65.29 \$1,370.99 37% \$369.40 \$12.31	\$1.35 \$1,313.70 \$65.69 \$1,379.39 35% \$357.01 \$11.90	\$1.35 \$1,331.70 \$66.59 \$1,398.29 31% \$331.81 \$11.06	\$1.35 \$1,356.70 \$67.84 \$1,424.54 27% \$299.78 \$9.99	\$1.35 \$1,386.70 \$69.34 \$1,456.04 23% \$269.86 \$9.00
Subtotal TCEQ Fee Total Bill Percentage Increase Dollar Increase AVG OVER 30 DAYS	\$1.35 \$1,289.70 \$64.49 \$1,354.19 42% \$401.42	LON	\$1.35 \$1,292.70 \$64.64 \$1,357.34 41% \$394.81	\$1.35 \$1,298.70 \$64.94 \$1,363.64 39% \$381.58	\$1.35 \$1,305.70 \$65.29 \$1,370.99 37% \$369.40	\$1.35 \$1,313.70 \$65.69 \$1,379.39 35% \$357.01	\$1.35 \$1,331.70 \$66.59 \$1,398.29 31% \$331.81	\$1.35 \$1,356.70 \$67.84 \$1,424.54 27% \$299.78	\$1.35 \$1,386.70 \$69.34 \$1,456.04 23% \$269.86





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P.O. Box 130308 Spring, TX 77393

City of White Oak	Availability Fee		RATE CO	MPARISIO 1	NS 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 GAL	LON	\$1.49	\$0.50	\$0.31	\$0.22	\$0.14	\$0.10	\$0.08
City of White Oak			RATE CO	MPARISIO:	NS 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	¢1.47.70		\$147.84	\$148.14	\$148.49	\$148.89	\$149.79	\$151.04	\$152.54
тсеути	\$147.69		7	'					
Total Bill			\$3,104.71	\$3,111.01	\$3,118.36	\$3,126.76	\$3,145.66	\$3,171.91	\$3,203.41
	\$3,101.56					\$3,126.76 102%		\$3,171.91 92 %	\$3,203.41 87%
Total Bill Percentage Increase Dollar Increase	\$3,101.56 66% \$1,236.39		\$3,104.71	\$3,111.01	\$3,118.36	. ,	\$3,145.66	92% \$1,520.52	, ,
Total Bill Percentage Increase	\$3,101.56 66% \$1,236.39 \$41.21		\$3,104.71 108%	\$3,111.01 106%	\$3,118.36 104 %	102%	\$3,145.66 97% \$1,552.55 \$51.75	92%	87% \$1,490.60 \$49.69
Total Bill Percentage Increase Dollar Increase	\$3,101.56 66% \$1,236.39	LON	\$3,104.71 108% \$1,615.55	\$3,111.01 106% \$1,602.32	\$3,118.36 104% \$1,590.14	102% \$1,577.75	\$3,145.66 97% \$1,552.55	92% \$1,520.52	87% \$1,490.60





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P.O. Box 130308 Spring, TX 77393 Office: (713) 557-0808 Fax: (281) 886-0558

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

Control Cont	WATER RECOMMENDATION	I - CIII W	I	Y2024 WATER REV	(F I ZUZ4)	NT & RATE DESIGN			
Page		"FAIR SHARE" RAT	TE ANALYSIS				.c		
1011 PART TALL TANK AMARINE					Expense Item	%	Fixed	%	Variable
1.11 1.12	4111 PERM. FULL TIME SALARIES			<u> </u>					\$0.00 \$465.00
10 MARCH RANGE 10 10 11 12 10 10 11 12 10 10	4113 HOLIDAY PAY	\$21,340.57	вотн		\$10,670.29	70	\$7,469.20	30	\$3,201.09 \$0.00
1.50 1.50	PAYROLL BENEFITS 4121 FICA TAXES	\$38,450.00	вотн			100	\$19,225.00	0	\$0.00
The color of the	4123 LONG-TERM DISABILITY	\$2,460.00	BOTH		\$1,230.00	100	\$1,230.00	0	\$0.00 \$0.00
1.	4126 UNEMPLOYMENT COMP	\$0,00	вотн			100	\$0.00	0	\$0.00 \$0.00 \$0.00
1.51 COPPERATENAL SUPPLES 11.00.00 10.	SUPPLIES				\$14,000,00				\$4,200.00
1.11 1.12	4213 OPERATIONAL SUPPLIES	\$11,500.00 \$0.00	вотн		\$5,750.00	70	\$4,025.00	30	\$1,725.00 \$0.00
1221 CHAPTER PAINT	4215 SAFETY SUPPLIES 4221 OFFICE SUPPLIES	\$3,700.00 \$2,800.00	BOTH		\$1,400.00	70 70	\$1,295.00 \$980.00	30	\$555.00 \$420.00
1.000 100 1.000 100 1.000 100 1.000 100 1.000 100 1.000 100	4224 OFFICE EQUIPMENT	\$4,410.00	вотн		\$2,205.00	100	\$2,205.00	0	\$2,775.00 \$0.00
1.520 1.52	4226 OTHER EQUIP: NON-CAPITAL	\$6,000.00	BOTH		\$3,000.00	100	\$3,000.00	0	\$0.00 \$0.00 \$675.00
1232 CHINATE ALS, VARASHPEE \$3,00,000 BOTH \$1,000,000 70 \$70,000 30 \$1,000,000 10	4230 LAB/INSTRUMENT. SUPPLIES	\$6,000.00	вотн		\$3,000.00	70	\$2,100.00	30	\$900.00 \$45,000.00
ALTERNANE SAMON STATE SAMON STATE SAMON	4232 CHEMICALS - STANDPIPE	\$2,000.00	вотн		\$1,000.00 \$0.00	70	\$700.00	30	\$300.00 \$0.00
13112 CAMPUTE MARTY SAPOND BOTH	4238 WATER & SEWER TESTING 4261 UNIFORMS	\$32,000.00 \$4,500.00	BOTH		\$16,000.00 \$2,250.00		\$16,000.00 \$1,575.00		\$0.00 \$675.00
1.51 1.50	4312 STANDPIPE MAINT.				\$2,500.00				\$0.00
1.512 MARTY - OTHER ROLLEADY 11.000.00 10.000.	4315 COMPUTER MAINT / SUPPORT		вотн		\$19,150.00	70	\$13,405.00	30	\$0.00 \$5,745.00 \$0.00
1.11 HILDING & GRUCINES	4317 MAINT - OTHER EQUIPMENT		вотн		\$6,000.00	100	\$6,000.00	0	\$0.00 \$0.00 \$0.00
1412 MANT - WATER ANY LET 145,000.00 170 145,000.00 30 320, 145,000.00 170 145,000.00 30 320, 145,000.00 30 30 30 30 30 30 3	4321 BUILDING & GROUNDS 4326 JANITORIAL-PAPER GOODS	\$3,400.00 \$0.00	вотн		\$1,700.00 \$0.00	100 70	\$1,700.00 \$0.00	0	\$0.00 \$0.00
MAINT - LET STATEION		\$67,000.00 \$3,000.00			\$67,000.00 \$1,500.00	70 70			\$20,100.00 \$450.00
MANT - WIR LINE HE SANDY	4333	,					\$0.00		\$0.00
VEH MANT-SEVER COLLECT	4334	,		-					\$0.00 \$1,125.00
1.50 1.50	4333								\$900.00
A-10	4339	42,00000	SEWER	_		70	\$0.00	30	\$0.00
#AW WATER AND LINE RENTAL #3456 RENT. FARW WATER LVW #36,000.00 #370,000.00 #3	4340	44,00000		-	+-,				\$450.00 \$0.00
Section Sect	RAW WATER AND LINE RENTAL								
4555 LECTRIC SERVICES \$16,000.00 BOTH \$5,500.00 70 \$58,500.00 30 \$22,4 4555 LECTRIC SERVA CONSTER PIMP \$1,100.00 BOTH \$5,500.00 70 \$1,085.00 30 \$1,65 4555 LECTRIC SERVA CONSTER PIMP \$1,000.00 BOTH \$1,550.00 70 \$1,085.00 30 \$1,65 4555 LECTRIC SERVA CONSTER PIMP \$1,000.00 BOTH \$1,550.00 70 \$1,085.00 30 \$1,65 4555 LECTRIC SERVA CONSTER PIMP \$1,000.00 BOTH \$1,550.00 70 \$1,085.00 30 \$1,65 4400 AUDITING \$8,000.00 BOTH \$4,000.00 100 \$4,000.00 0 \$30 4400 LECGAL ADVENTISING \$1,000.00 BOTH \$5,000.00 BOTH \$1,350.00 100 \$5,000.00 0 4400 CREDIT CARD FIES \$0,000 BOTH \$1,350.00 100 \$5,000.00 0 4400 CREDIT CARD FIES \$0,000 BOTH \$1,350.00 100 \$5,000.00 0 4470 FURBER VALUE \$1,000.00 BOTH \$1,350.00 100 \$1,000.00 0 4470 FURBER CALL ADVENTISING \$1,000.00 BOTH \$1,350.00 100 \$1,000.00 0 4470 FURBER CALL ADVENTISING \$1,000.00 BOTH \$1,350.00 100 \$1,000.00 0 4470 FURBER CALL ADVENTISING \$1,000.00 BOTH \$1,350.00 100 \$1,000.00 0 4470 FURBER CALL ADVENTISING \$1,000.00 BOTH \$1,000.00 100 \$1,000.00 0 4470 FURBER CALL ADVENTISING \$1,000.00 \$1,000.0	4346 RENT- TREATED WATER LVW	\$70,000.00 \$0.00		-	\$70,000.00 \$0.00	70 70			\$21,000.00 \$0.00
4555 UTILITIES - TELEPHONE \$5,100,00 BOTH \$1,550,00 70 \$1,085,00 30 \$4.000,00 \$4.0	4351 UTILITIES - ELECTRIC			<mark>-</mark>		70 70			\$29,400.00 \$1,650.00
### CONTRACTUAL SERVICES \$8,000.00 BOTH \$4,000.00 100 \$4,000.00 0 \$30.00 100 \$4,000.00 0 \$30.00 100 \$4,000.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 100 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.00 0 \$30.0	4353 UTILITIES - CABLE/INTERNET	\$3,100.00	вотн		\$1,550.00	70	\$1,085.00	30	\$465.00 \$1,365.00
4306 WATER BILLING SERVICE \$7,095.00 BOTH \$3,547.50 100 \$3,547.50 0 \$40	CONTRACTUAL SERVICES 4362 AUDITING	\$8,000.00				100			\$0.00
4360 MISCELLANEOUS OTHER \$2,700,00 BOTH \$1,350,00 100 \$1,350,00 0 \$0.	4364 WATER BILLING SERVICE	\$7,095.00							\$0.00 \$0.00
4373 PROPERTY INSURANCE \$35,476,80 BOTH \$11,738.40 100 \$17,738.40 0 \$0.	4368 MISCELLANEOUS OTHER	\$2,700.00	вотн		\$1,350.00	100	\$1,350.00	0	\$0.00 \$0.00
4377 LEASIES & RENTALS \$6,000,00 BOTH \$3,000,00 100 \$3,000,00 0 \$0.	4373 PROPERTY INSURANCE	\$35,476.80	вотн		\$17,738.40	100	\$17,738.40	0	\$0.00 \$0.00
4379 STUDIES & EVALUATIONS \$2,000.00 BOTH \$1,000.00 100 \$5,000.00 0 \$5,000.00 \$1,000	4377 LEASES & RENTALS	\$6,000.00	вотн		\$3,000.00	100	\$3,000.00	0	\$0.00 \$0.00 \$0.00
PROFESSIONAL DEVELOPMENT	4378 WEBSITE SERVICES	\$1,200.00	вотн		\$600.00	100	\$600.00	0	\$0.00 \$0.00
4383 [TRAVEL, TRAINING, DUES \$12,700.00 BOTH \$6,350.00 70 \$4,445.00 30 \$1.00 FERMITS & CERTIFICATIONS \$12,700.00 BOTH \$6,350.00 70 \$4,445.00 30 \$1.00 FERMITS & CERTIFICATIONS \$12,750.00 BOTH \$12,750.00 70 \$8,925.00 30 \$3.30 4393 [FERMITS & CERTIFICATIONS \$25,500.00 BOTH \$12,750.00 70 \$8,925.00 30 \$3.30 4395 [FERMITS & CERTIFICATIONS \$25,500.00 BOTH \$12,750.00 70 \$1,470.00 30 \$3.30 4395 [FERMITS & CERTIFICATIONS \$4,200.00 BOTH \$1,000 \$1.00 \$0.00 \$0 4400 [GEORGE RICHEY EXPANSION EXP \$2,625,582.00 BOTH \$0.00 100 \$0.00 \$0 4401 [MY 42] EXPANSION \$355,000.00 BOTH \$0.00 100 \$0.00 \$0 4401 [MY 42] EXPANSION \$5,000 BOTH \$0.00 \$0 \$0.00 \$0 441 [MOTOR VEHICLE NT \$6,42,5000 BOTH \$1,000 \$10 \$5,000 \$0 4420 [METERS & METER BONES \$5,000,00 BOTH \$1,000 \$1,000 \$0 4421 [MOTOR & STRUCT GWTR & SWK) \$0.00 \$0 \$0.00 \$0 4442 [MOTOR & STRUCT GWTR & SWK) \$0.00 \$0 \$0.00 \$0 4444 [MIPROVEMENTS/SEWER PLANT \$103,172.00 SEWER \$0.00 100 \$0.00 \$0 4444 [MIPROVEMENTS/SEWER PLANT \$103,172.00 SEWER \$0.00 100 \$0.00 \$0 4444 [MOTOR WEHNERS WATER LINES \$0.00 BOTH \$0.00 \$0.00 \$0 4444 [MOTOR WEHNERS WATER LINES \$0.00 BOTH \$0.00 \$0.00 \$0 4444 [MOTOR WEHNERS WATER LINES \$0.00 BOTH \$0.00 \$0.00 \$0 4444 [MOTOR WEHNERS WATER LINES \$0.00 \$0.00 \$0 4445 [MOTOR STRUCT WATER RELIAN \$0.00 \$0.00 \$0 4446 [WATER SYSTEMIS IMPROVEMENTS S \$0.00 BOTH \$0.00 \$0.00 \$0 4448 [WATER SYSTEMIS IMPROVEMENTS S \$0.00 BOTH \$0.00 \$0.00 \$0 4448 [WATER SYSTEMIS IMPROVEMENTS S \$0.00 \$0 \$0.00 \$0 4450 [WOTOR STRL LITE TS TATION REPAIR \$0.00 BOTH \$0.00 \$0.00 \$0 4450 [WOTOR STRL LITE TS TATION REPAIR \$0.00 BOTH \$0.00 \$0.00 \$0 4450 [WOTOR STRL LITE TS TATION REPAIR \$0.00 BOTH \$0.00 \$0.00 \$0 4450 [WOTOR STRL LITE TS TATION REPAIR \$0.00 BOTH \$0.00	PROFESSIONAL DEVELOPMENT 4381 DUES, SUBSCRIPTIONS, PROF DEV		вотн			70			\$68.25
4303 FERMITS & CERTIFICATIONS \$22,500,00 BOTH \$12,750,00 70 \$1,470.00 30 \$3.85	4382 WATER QUALITY & CONSERV. 4383 TRAVEL, TRAINING, DUES	\$0.00				70			\$0.00 \$1,905.00
4308 VEHICLE ALLOWANCE \$4,200.00 BOTH \$2,100.00 70 \$1,470.00 30 \$63	4393 PERMITS & CERTIFICATIONS	\$25,500.00	вотн		\$12,750.00	70	\$8,925.00	30	\$3,825.00
440 GEORGE RICHEY EXPANSION	4398 VEHICLE ALLOWANCE	\$4,200.00			\$2,100.00	70	\$1,470.00	30	\$630.00
CAPITAL EXPENDITURES \$0.00 BOTH \$0.00 100 \$0.00 0 \$0.0	4400 GEORGE RICHEY EXPANSION EXP 4401 HWY 42 EXPANSION								\$0.00 \$0.00
442 BLOG & STRUCT (WTR & SWR) \$500,000.00 BOTH \$250,000.00 100 \$250,000.00 0 \$50 442 BLOG & STRUCT (WTR & SWR) \$0.00 BOTH \$0.00 100 \$0.00 0 \$50 444 IMPROVEMENTS/SEWER PLANT \$103,172.00 SEWER \$0.00 100 \$0.00 0 \$50 444 IMPROVEMENTS/SEWER PLANT \$103,172.00 SEWER \$0.00 100 \$0.00 0 \$50 444 IMPROVEMENTS/SEWER PLANT \$103,172.00 SEWER \$0.00 100 \$0.00 0 \$50 444 IMPROVEMENTS/SEWER PLANT \$25,000.00 WATER \$25,000.00 100 \$25,000.00 0 \$50 444 SEWER SYSTEMIN SIMPROVEMENTS \$0.00 SEWER \$0.00 100 \$0.00 0 \$50 444 SEWER SYSTEMIN WAS OLIF STATION \$0.00 SEWER \$0.00 100 \$0.00 0 \$50 444 WATER SYSTEMIN SOLIF STATION REPAIR \$0.00 SEWER \$0.00 100 \$0.00 0 \$50 445 WTP CLARIFER REIAB \$0.00 SEWER \$0.00 100 \$0.00 0 \$50 445 WTP CLARIFER REIAB \$55,000.00 SEWER \$0.00 100 \$0.00 0 \$50 445 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 450 WTP CLARIFER REIAB \$0.00 SEWER \$0.00 100 \$0.00 0 \$50 451 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 452 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 453 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 454 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 455 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 454 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 455 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 455 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 0 \$50 456 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00 \$50 457 SEWER SYSTEMIN SEWER \$0.00 100 \$0.00	CAPITAL EXPENDITURES 4411 MOTOR VEHICLE	\$0.00	вотн				\$0.00	0	\$0.00
4441 IMPROVEMENTS/SEWER PLANT \$103.172.00 SEWER \$0.00 100 \$0.00 0 \$0.00 0 \$0.00 4442 IMPROVEMENTS/SEWER PLANT \$103.172.00 SEWER \$0.00 100 \$0.00 0 \$0.00 0 \$0.00 4442 IMPROVEMENTS/WATER LINES \$0.00 WATER \$25,000.00 100 \$25,000.00 0 \$0.00 \$0	4420 METERS & METER BOXES	\$500,000.00	вотн		\$250,000.00	100	\$250,000.00	0	\$0.00 \$0.00
4447 BIG SANDY BOOSTER PUMP STN \$25,000,00	4441 IMPROVEMENTS/SEWER PLANT	\$103,172.00	SEWER		\$0.00	100	\$0.00	0	\$0.00 \$0.00 \$0.00
4448 SEWER SYSTEM/HWY 80 LIFT STATION \$0.00 SEWER \$0.00 100 \$0.00 0 \$0.00 4450 WTP CLARIFER REHAB \$0.00 SOUTH \$0.00 100 \$0.00 0 \$0.00 4450 WTP CLARIFER REHAB \$0.00 BOTH \$0.00 100 \$0.00 0 \$0.00 450 4450 WTP CLARIFER REHAB \$55.000 SEWER \$0.00 100 \$0.00 0 \$0.00	4447 BIG SANDY BOOSTER PUMP STN 4448 WATER SYSTEMS IMPROVEMENTS	\$25,000.00 \$0.00	WATER		\$25,000.00	100	\$25,000.00	0	\$0.00 \$0.00
4450 WTP CLARFER REHAB \$0.00 BOTH \$0.00 100 \$0.00 0 \$0.00 4450 ROTES \$0.00 100 \$0.00	4448 SEWER SYSTEM/HWY 80 LIFT STATION	\$0.00	SEWER		\$0.00	100	\$0.00		\$0.00 \$0.00
4451 SCADA UFGRADE \$16,000.00 WATER \$16,000.00 100 \$16,000.00 0 \$0.00	4450 WTP CLARIFIER REHAB 4450 ROTERS	\$0.00 \$55,000.00	BOTH SEWER		\$0.00 \$0.00	100 100	\$0.00 \$0.00	0	\$0.00 \$0.00
	DEBT SERVICE	\$16,000.00	WATER		\$16,000.00	100	\$16,000.00	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	4540 2008 CERT OBLIGATION PRINCIPAL	\$0.00	вотн		\$0.00	100	\$0.00	0	\$0.00 \$0.00 \$0.00
4542 DEBT ISSUANCE COSTS \$0.00 BOTH \$0.00 100 \$0.00 0 \$0.	4542 DEBT ISSUANCE COSTS	\$0.00	вотн		\$0.00	100	\$0.00	0	\$0.00 \$0.00 \$0.00
4550 2008 CERT OBLIGATION INTEREST \$0.00 BOTH \$0.00 100 \$0.00 0 \$0.00 \$0	4550 2008 CERT OBLIGATION INTEREST 4551 2013 CERT OBLIGATION INTEREST	\$0.00 \$0.00	BOTH BOTH		\$0.00 \$0.00	100 100	\$0.00 \$0.00	0	\$0.00 \$0.00
4552 2021 G.O. INTEREST-SERIES 2021 \$70,507,50 BOTH \$55,253,75 100 \$35,253,75 0 \$0 \$0. 4553 2021 SB LOAN PRINCIPAL \$105,000,00 BOTH \$52,500,00 100 \$52,500,00 0 \$0.	4552 2021 G.O. INTEREST-SERIES 2021 4553 2021 SIB LOAN PRINCIPAL	\$70,507.50 \$105,000.00	вотн вотн		\$35,253.75 \$52,500.00	100 100	\$35,253.75 \$52,500.00	0	\$0.00 \$0.00
4554 2021 SIB LOAN INTREST \$15,787.61 BOTH \$7,893.81 100 \$7,893.81 0 \$0. 4555 2022 SIB LOAN PRINCIPAL \$135,000.00 BOTH \$67,500.00 100 \$67,500.00 0 \$0.	4554 2021 SIB LOAN INTREST 4555 2022 SIB LOAN PRINCIPAL	\$135,000.00	вотн		\$67,500.00	100	\$67,500.00	Ö	\$0.00 \$0.00
NON-DEPARTMENTAL EXPENSES	NON-DEPARTMENTAL EXPENSES						,,···		\$0.00 \$0.00
DEPRECIATION (Audit PAGE 15) = 10% \$709,788.00 BOTH \$709,788.00 100 \$709,788.00 0 \$0 TOTAL EXPENSE \$7,083,886.45	DEPRECIATION (Audit PAGE 15) = 10% TOTAL EXPENSE	\$709,788.00 \$7,083,836,45			\$709,788.00				\$0.00 \$0.00
SUB-TOTAL (***) \$2,367,935.23 \$2,217,965.89 \$1 % OF TOTAL (FIXED + VARIABLE) \$94% 6%	TOTALLAFENSE	SUB-TOTAL % OF TOTAL (FIXED	+ VARIABLE)			94%	\$2,217,965.89	6%	\$149,969.34
FROM AUDIT PAGE -20 NOTE -3 PRINC, & INTEREST GREAHWY 42 5792,118.12 \$396,059.06 \$370,075.30 \$ LESS OTHER ADMIN REVEWLE \$657,493.54 \$328,746.77 \$-\$307,926.13 \$.5	FROM AUDIT PAGE -20 NOTE -3	PRINC. & INTEREST LESS OTHER ADMIN RE	GR&HWY 42 EVENUE	\$657,493.54	-\$328,746.77		-\$307,926.13		\$25,083.76 -\$20,820.64
LESS OTHER SEWER REVENUE \$4,000.00 \$0.00 \$0.00		LESS OTHER SEWER RI	EVENUE	\$4,000.00	\$0.00		\$0.00		-\$5,074.59 \$0.00
			ENUE	\$67,000.00					-\$2,121.67 \$ 147,036.20





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TABLE 4A cont – WATER UTILITY RATES-FY 2024 (RECOMMENDED)

IAL	<u> </u>	<u> A cont – v</u>	VAIEK U	IILIIII	KAIES-I	1 1 2024	KECUN	IMENDE	<u>D)</u>			
RATE CALCULATION)N & DESIGN	I										
GALLONAGE CHARC	GE .									PROPOSE	D RATE	
Variable Cost/Test Year	r Gallons/1,000)=====>			\$1.47	/TH.GAL.			USE->	\$1.50	/TH.GAL.	
					V					V		
MINIMUM BILL												
Fixed Cost/12/Customer	r Equivalents ==	=====>			30.72	/MO.			YIELDS->	\$30.67	/MO.	
					30.72	/MO. incl. min. gallor	18			\$30.67	/MO. incl. r	min. gallon
Test-Yr Customer Eq	uivalents =		5899									
Gallons Included In Min	nimum Bill =		0									
Test Year Gallons Bille	d (/1,000) =	100,271,126	100,271									
Average Monthly Usa	ge	2470										
REVENUES GENERA	ATED:											
						Minimum Bill						
Connection Size			# of Con	nections	Base Rate	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			
	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			
									\$2,171,215.83			
			GALLONAGE	CHARGES=>	100,271	@	\$1.50	/1,000 GAL	\$150,406.69			
			TOTAL REVENU		,				\$2,321,622.52			





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TABLE 4B – SEWER UTILITY BUDGET-FY 2024

SEWER RECOMMENDATION	TD DETTE		FY2024 WATER REV	ENUE REQUIREME	NT & RATE DESIGN			
UTILITY: City of White Oak			ved - Superior Water M					
REVENUE REQUIREMENT	"FAIR SHARE" RAT	EANALYSIS		Superior Water Ma Expense Item	nagement of Texas L	Fixed	%	Variable
Expense Payroll Expenses								
4111 PERM. FULL TIME SALARIES 4112 OVERTIME PAY	\$484,738.00 \$3,100.00	вотн вотн	-	\$242,369.00 \$1,550.00	100 70	\$242,369.00 \$1,085.00	0 30	\$0.00 \$465.00
4113 HOLIDAY PAY 4114 PART-TIME SALARIES	\$21,340.57 \$0,00	BOTH		\$10,670.29 \$0.00	70 100	\$7,469.20 \$0.00	30	\$3,201.09 \$0.00
PAYROLL BENEFITS 4121 FICA TAXES	\$38,450.00	вотн		\$19,225,00	100	\$19,225,00	0	\$0.00
4122 GROUP INSURANCE	\$87,693.40	вотн		\$43,846.70	100	\$43,846.70	0	\$0.00
4123 LONG-TERM DISABILITY 4124 RETIREMENT	\$2,460.00 \$70,690.00	BOTH BOTH		\$1,230.00 \$35,345.00	100	\$1,230.00 \$35,345.00	0	\$0.00 \$0.00
4126 UNEMPLOYMENT COMP 4127 WORKERS COMP INS	\$0.00 \$17,444.57	BOTH BOTH	+	\$0.00 \$8,722.29	100 100	\$0.00 \$8,722.29	0	\$0.00 \$0.00
SUPPLIES 4211 FUEL	\$28,000.00	вотн		\$14,000.00	70	\$9,800.00	30	\$4,200.00
4213 OPERATIONAL SUPPLIES 4214 MISC. SUPPLIES	\$11,500.00 \$0.00	BOTH BOTH		\$5,750.00 \$0.00	70 70	\$4,025.00 \$0.00	30 30	\$1,725.00 \$0.00
4215 SAFETY SUPPLIES 4221 OFFICE SUPPLIES	\$3,700.00 \$2,800.00	вотн вотн		\$1,850.00 \$1,400.00	70 70	\$1,295.00 \$980.00	30 30	\$555.00 \$420.00
4223 POSTAGE & CERTIFIED MAIL 4224 OFFICE EQUIPMENT	\$18,500.00 \$4,410.00	BOTH		\$9,250.00 \$2,205.00	70 100	\$6,475.00 \$2,205.00	30	\$2,775.00 \$0.00
4225 LAB EQUIP: NON-CAPITAL 4226 OTHER EQUIP: NON-CAPITAL	\$14,000.00	BOTH BOTH		\$7,000.00	100	\$7,000.00	0	\$0.00 \$0.00
4229 LAB SUPPLIES	\$6,000.00 \$4,500.00	вотн		\$3,000.00 \$2,250.00	70 70	\$3,000.00 \$1,575.00	30	\$675.00
4230 LAB/INSTRUMENT. SUPPLIES 4231 BULK CHEMICAL SUPPLIES	\$6,000.00 \$300,000.00	BOTH BOTH		\$3,000.00 \$150,000.00	70 70	\$2,100.00 \$105,000.00	30 30	\$900.00 \$45,000.00
4232 CHEMICALS - STANDPIPE 4234 SEWER CHEMICAL SUPPLIES	\$2,000.00 \$0.00	BOTH SEWER		\$1,000.00 \$0.00	70 70	\$700.00 \$0.00	30 30	\$300.00 \$0.00
4238 WATER & SEWER TESTING 4261 UNIFORMS	\$32,000.00 \$4,500.00	BOTH BOTH	-	\$16,000.00 \$2,250.00	100 70	\$16,000.00 \$1,575.00	30	\$0.00 \$675.00
MAINTENANCE 4312 STANDPIPE MAINT.	\$5,000.00	вотн		\$2,500.00	100	\$2,500.00	0	\$0.00
4313 DIESEL FUEL 4315 COMPUTER MAINT / SUPPORT	\$0.00 \$38,300.00	BOTH BOTH		\$0.00 \$19,150.00	100 70	\$0.00 \$13,405.00	0 30	\$0.00 \$5,745.00
4316 MAINT & SERVICE-COMPUTERS 4317 MAINT - OTHER EQUIPMENT	\$12,000.00	вотн		\$0.00 \$6,000.00	100	\$0.00 \$6,000.00	0	\$0.00 \$0.00
4318 MAINTENANCE CONTRACTS	\$16,000.00	BOTH		\$8,000.00 \$8,000.00 \$1,700.00	100	\$8,000.00 \$8,000.00 \$1,700.00	0	\$0.00 \$0.00 \$0.00
4326 JANITORIAL-PAPER GOODS	\$3,400.00 \$0.00	BOTH BOTH		\$0.00	70	\$0.00	30	\$0.00
4333 MAINT - BOOSTER PUMP STN	\$67,000.00 \$3,000.00	WATER BOTH		\$0.00 \$1,500.00	70 70	\$0.00 \$1,050.00	30 30	\$0.00 \$450.00
4333 MAINT - SEWER SYSTEM 4334 MAINT - LIFT STATIONS	\$35,000.00 \$20,000.00	SEWER SEWER		\$35,000.00 \$20,000.00	70 70	\$24,500.00 \$14,000.00	30 30	\$10,500.00 \$6,000.00
4335 MAINT - WTR LINE BIG SANDY 4338 VEH MAINT-WATER DISTRIBUTION	\$7,500.00 \$6,000.00	ВОТН ВОТН		\$3,750.00 \$3,000.00	70 70	\$2,625.00 \$2,100.00	30 30	\$1,125.00 \$900.00
4339 VEH MAINT-SEWER COLLECT 4340 VEH MAINT-WATER PLANT	\$5,000.00 \$3,000.00	SEWER BOTH	-	\$5,000.00 \$1,500.00	70 70	\$3,500.00 \$1,050.00	30 30	\$1,500.00 \$450.00
4341 VEH MAINT - SEWER PLANT RAW WATER AND LINE RENTAL	\$2,000.00	SEWER	i	\$2,000.00	70	\$1,400.00	30	\$600.00
4345 RENT - RAW WATER LVW 4346 RENT- TREATED WATER LVW	\$70,000.00 \$0.00	WATER WATER		\$0.00 \$0.00	70 70	\$0.00 \$0.00	30 30	\$0.00 \$0.00
UTILITIES 4351 UTILITIES - ELECTRIC	\$196,000,00	вотн		\$98,000,00	70	\$68,600,00	30	\$29,400,00
4352 ELECTRIC SERV-BOOSTER PUMP	\$11,000.00	вотн		\$5,500.00 \$1,550.00	70	\$3,850.00 \$1,085.00	30	\$1,650.00
4353 UTILITIES - CABLE/INTERNET 4355 UTILITIES - TELEPHONE	\$3,100.00 \$9,100.00	BOTH BOTH		\$1,550.00 \$4,550.00	70 70	\$1,085.00 \$3,185.00	30 30	\$465.00 \$1,365.00
CONTRACTUAL SERVICES 4362 AUDITING	\$8,000.00			\$4,000.00	100	\$4,000.00	0	\$0.00
4363 SLUDGE RETRIEVAL 4364 WATER BILLING SERVICE	\$35,000.00 \$7,095.00	SEWER BOTH		\$35,000.00 \$3,547.50	100 100	\$35,000.00 \$3,547.50	0	\$0.00 \$0.00
4365 LEGAL ADVERTISING 4368 MISCELLANEOUS OTHER	\$1,000.00 \$2,700.00	ВОТН ВОТН		\$500.00 \$1,350.00	100 100	\$500.00 \$1,350.00	0	\$0.00 \$0.00
4369 CREDIT CARD FEES 4373 PROPERTY INSURANCE	\$0.00 \$35,476.80	ВОТН ВОТН		\$0.00 \$17,738.40	100	\$0.00 \$17,738.40	0	\$0.00 \$0.00
4375 CITY UTILITIES-FRANCHISE FEE	\$25,000.00	BOTH		\$12,500.00	100	\$12,500.00	0	\$0.00
4377 LEASES & RENTALS 4378 FIRST CALL ACTIVATIONS	\$6,000.00 \$2,350.00	BOTH BOTH		\$3,000.00 \$1,175.00	100	\$3,000.00 \$1,175.00	0	\$0.00 \$0.00
4378 WEBSITE SERVICES 4379 STUDIES & EVALUATIONS	\$1,200.00 \$2,000.00	BOTH BOTH	+	\$600.00 \$1,000.00	100 100	\$600.00 \$1,000.00	0	\$0.00 \$0.00
PROFESSIONAL DEVELOPMENT 4381 DUES,SUBSCRIPTIONS,PROF DEV	\$455.00	вотн		\$227.50	70	\$159.25	30	\$68.25
4382 WATER QUALITY & CONSERV. 4383 TRAVEL, TRAINING, DUES	\$0.00 \$12,700.00	ВОТН ВОТН		\$0.00 \$6,350,00	70 70	\$0.00 \$4,445.00	30 30	\$0.00 \$1,905.00
PERMITS & CERTIFICATIONS 4393 PERMITS & CERTIFICATIONS	\$25,500.00			\$12,750.00	70	\$8,925.00	30	\$3,825.00
OTHER				\$12,750.00				
4398 VEHICLE ALLOWANCE PROJECT EXPENSE	\$4,200.00			\$2,100.00	70	\$1,470.00	30	\$630.00
4400 GEORGE RICHEY EXPANSION EXP 4401 HWY 42 EXPANSION	\$2,625,582.00 \$355,000.00	ВОТН ВОТН		\$0.00 \$0.00	100	\$0.00 \$0.00	0	\$0.00 \$0.00
CAPITAL EXPENDITURES 4411 MOTOR VEHICLE	\$0.00	вотн		\$0.00	100	\$0.00	0	\$0.00
4416 OTHER EQUIPMENT 4420 METERS & METER BOXES	\$64,250.00 \$500,000.00	BOTH BOTH		\$32,125.00 \$250,000.00	100 100	\$32,125.00 \$250,000.00	0	\$0.00 \$0.00
4421 BLDG & STRUCT (WTR & SWR) 4441 IMPROVEMENTS/SEWER PLANT	\$0.00 \$103,172.00	BOTH SEWER		\$0.00 \$103,172.00	100 100	\$0.00 \$103,172.00	0	\$0.00 \$0.00
4442 IMPROVEMENTS-WATER LINES 4447 BIG SANDY BOOSTER PUMP STN	\$0.00 \$25,000.00	BOTH WATER		\$0.00 \$0.00	100	\$0.00 \$0.00	0	\$0.00 \$0.00
4448 SEWER SYSTEM/HWY 80 LIFT STATION	\$0.00	WATER SEWER		\$0.00 \$0.00 \$0.00	100	\$0.00 \$0.00 \$0.00	0	\$0.00 \$0.00
4449 OWENS RD. LIFT STATION REPAIR	\$0.00	SEWER		\$0.00	100	\$0.00	0	\$0.00
4450 WTP CLARIFIER REHAB 4450 ROTERS	\$0.00 \$55,000.00	BOTH SEWER		\$0.00 \$55,000.00	100 100	\$0.00 \$55,000.00	0	\$0.00 \$0.00
4451 SCADA UPGRADE DEBT SERVICE	\$16,000.00	WATER		\$16,000.00	100	\$16,000.00	0	\$0.00
4523 SERVICE CHARGES 4540 2008 CERT OBLIGATION PRINCIPAL	\$0.00 \$0.00	ВОТН ВОТН		\$0.00 \$0.00	100	\$0.00 \$0.00	0	\$0.00 \$0.00
4541 2013 CERT OBLIGATION PRINCIPAL 4542 DEBT ISSUANCE COSTS	\$0.00 \$0.00 \$0.00	BOTH BOTH		\$0.00 \$0.00	100	\$0.00 \$0.00	0	\$0.00 \$0.00
4543 21 SERIES G.O. PRINCIPAL	\$405,000.00	вотн		\$202,500.00	100	\$202,500.00	ő	\$0.00
4551 2013 CERT OBLIGATION INTEREST	\$0.00 \$0.00 \$70.507.50	BOTH		\$0.00 \$0.00	100	\$0.00 \$0.00	0	\$0.00 \$0.00
4552 2021 G.O. INTEREST-SERIES 2021 4553 2021 SIB LOAN PRINCIPAL	\$105,000.00	BOTH BOTH		\$35,253.75 \$52,500.00	100	\$35,253.75 \$52,500.00	0	\$0.00 \$0.00
4554 2021 SIB LOAN INTREST 4555 2022 SIB LOAN PRINCIPAL	\$15,787.61 \$135,000.00	вотн вотн		\$7,893.81 \$67,500.00	100	\$7,893.81 \$67,500.00	0	\$0.00 \$0.00
4556 2022 SIB LOAN INTREST	\$45,846.00			\$22,923.00	100	\$22,923.00	0	\$0.00
NON-DEPARTMENTAL EXPENSES 4560 BAD DEBT EXPENSE	\$8,000.00			\$4,000.00	100	\$4,000.00	0	\$0.00
DEPRECIATION (Audit PAGE 15) = 10% TOTAL EXPENSI	\$709,788.00 E \$7,083,836.45	вотн		\$354,894.00	100	\$354,894.00	0	\$0.00
	SUB-TOTAL % OF TOTAL (FIXED +	VARIABLE)		\$2,106,213.23	94%	\$1,978,743.89	6%	\$127,469.34
FROM AUDIT PAGE -20 NOTE -3	PRINC. & INTEREST LESS OTHER ADMIN RE	GR&HWY 42 VENUE	\$792,118.12 \$657,493.54	\$396,059.06 -\$328,746.77		\$372,089.32 -\$308,850.81		\$23,969.74 -\$19,895.96
	LESS OTHER WATER RE LESS OTHER SWER REV	VENUE	\$80,125.00 \$4,000.00	\$0.00 -\$4,000.00		\$0.00 \$0.00		\$0.00 \$0.00
	LESS SANITATION REVE TOTAL		\$67,000.00	-\$33,500.00 \$ 2,136,025.52		-\$31,472.56 \$ 2,010,509.84		-\$2,027.44 \$ 129,515.68
	JULIAN			Ψ 2,130,023.32		w 2,010,509.84		w 129,515.08





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TABLE 4B cont – SEWER UTILITY RATES-FY 2024 (RECOMMENDED)

RATE CALCULATION			<u>LWERU</u>		AIES-I	1 2024	(RECOL	<u>VIIVILINIDI</u>	<u>ED)</u>			
MITT CHECOENTION	I & DEDIGIT											
GALLONAGE CHARG	E									PROPOSE	D RATE	
Variable Cost/Test Year		>			\$1.29	/TH.GAL.			USE ->		/TH.GAL.	
THIRD COM I VICE I VILL	Outlone 1,000				Ų11 2)	IIIOIIII			002 /	Ų ZIC V	111101111	
					V					V		
MINIMUM BILL					4					ľ		
Fixed Cost/12/Customer I	Equivalents ===	>			28.40	/MO.			YIELDS->	\$28.05	MO.	
						/MO. incl. min. gallor	18			-	/MO. incl. n	nin. gallor
Test-Yr Customer Equi	ivalents =		5899			0				1 ****		
Gallons Included In Mini			0									
Test Year Gallons Billed	(/1,000) =	100,271,126	100,271									
Average Monthly Usage	,	2470	,									
REVENUES GENERA'												-
						Minimum Bill						
Connection Size	ļ		# of Con	nections	Base Rate	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.	2.5	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			
								UM CHARGES=>	\$1,985,618.83			
			GALLONAGE Total revenu		100,271			UM CHARGES=> /1,000 GAL	\$1,985,618.83 \$150,406.69 \$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 <u>94%</u> and the percentage generated by the Variable Rate (per 1000 gallons) is <u>6%</u>.
- **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: Thilly Sinent

Phillip Givens, Managing Principal





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Additional Source Documents and Information

FY 2023/2024 Budget

	rement of Utility Fu	IND EXP	ENDITURES
			INDITORES
Expendi	FUND SED BUDGET FY 2023-2024 ture Summary EXPENSE	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
4111	PERM. FULL TIME SALARIES OVERTIME PAY	484,738 3,100	3.00% 0.00%
4113	HOLIDAY PAY PART-TIME SALARIES	21,341	3.00% #DIV/0!
PAYROLI	PENEETS	509,179	2.99%
4121 4122	FICA TAXES GROUP INSURANCE	38,450 87,693	-0.65% 15.00%
4123 4124	LONG-TERM DISABILITY RETIREMENT	2,460 70,690	0.00%
4126 4127	UNEMPLOYMENT COMP	17,445	21.00%
	WORKERS COMP. INS TOTAL - PAYROLL BENEFITS TOTAL SALARY & BENEFITS	216,738 725,917	7.02% 4.16%
SUPPLIE:	S	28,000	28.74%
4213 4214	OPERATIONAL SUPPLIES MISC. SUPPLIES SAFETY SUPPLIES	11,500	100.00%
4215 4221	OFFICE SUPPLIES	3,700 2,800	174.07% 128.57%
4223 4224	POSTAGE & CERTIFIED MAIL OFFICE EQUIPMENT	18,500 4,410	8.19% 4310.00%
4225 4226	LAB EQUIP: NON-CAPITAL	14,000 6,000	21.74% 84.05% 7.14%
4231 4238	OTHER EQUIP: NON-CAPITAL BULK CHEMICAL SUPPLIES WATER & SEWER TESTING	300,000 32,000	14.29%
4261	UNIFORMS TOTAL SUPPLIES	4, <u>500</u> 437,910	26.89% 15.21%
MAINTEN 4312	STANDPIPE MAINT.	5,000	400.00%
4315 4316	COMPUTER MAINT / SUPPORT	38,300	10.52% #DIV/0!
4317 4318	MAINT - OTHER EQUIPMENT MAINTENANCE CONTRACTS	12,000 16,000	67.83% 113.33%
4321 4332	MAINT - OTHER EQUIPMENT MAINTENANCE CONTRACTS BUILDING & GROUNDS MAINT - WATER SYSTEM	3,400 67,000	65.85% 59.52%
4333 4333	MAINT - BOOSTER PUMP STN MAINT - SEWER SYSTEM	3,000 35,000	200.00% 7.69%
4334 4335	MAINT - LIFT STATIONS MAINT - WTR LINE BIG SANDY	20,000 7,500	166.67% 0.00%
4338 4339	VEH MAINT-WATER DISTRIBUTION VEH MAINT-SEWER COLLECT	6,000 5,000	-53.27% 233.33%
4340 4341	VEH MAINT-WATER PLANT VEH MAINT - SEWER PLANT	3,000 2,000	10.09% 100.00%
RAW WA	TOTAL MAINTENANCE	223,200	38.42%
4345 4346	TER AND LINE RENTAL RENT - RAW WATER LVW RENT- TREATED WATER LVW	70,000	16.67%
UTILITIES	TOTAL - RAW WTR & LINE RENT	70,000	16.67%
4351 4352	UTILITIES - ELECTRIC ELECTRIC SERV-BOOSTER PUMP	196,000 11,000	1.03% 0.00%
4353 4355	UTILITIES - CABLEZINTERNET	3,100 9,100	0.00% 2.25%
CONTRA	TOTAL UTILITIES	219,200	1.01%
4362 4363	SLUDGE RETRIEVAL	8,000 35,000	0.00% 0.00%
4364 4365	WATER BILLING SERVICE LEGAL ADVERTISING MISCELLANEOUS OTHER	7,095 1,000	0.00%
4368 4369	CREDIT CARD FEES	2,700	8.00%
4373 4375	CITY UTILITIES-FRANCHISE FEE	35,477 25,000	14.00% -80.60%
4377 4378	LEASES & RENTALS FIRST CALL ACTIVATIONS	6,000 2,350	7.14% -12.96%
4378 4379	WEBSITE SERVICES STUDIES & EVALUATIONS	1,200 2,000	60.00% 100.00%
PROFESS	TOTAL CONTRACTUAL SERVICES SIONAL DEVELOPMENT	125,822	-43.73%
4381 4382	DUES, SUBSCRIPTIONS, PROF DEV WATER QUALITY & CONSERV.	455	#DIV/0!
4383	TRAVEL, TRAINING, DUES TOTAL PROFESSIONAL DEVELOPMENT	12,700 13,155	67.11% 73.09%
PERMITS 4393	PERMITS & CERTIFICATIONS	25,500	0.00%
OTHER	TOTAL PERMITS & CERTIFICATIONS	25,500	0.00%
4398	VEHICLE ALLOWANCE TOTAL OTHER EXPENSES	4,200 4,200	0.00% 0.00%
4400	GEORGE RICHEY EXPANSION EXP	2,625,582	
4401	HWY 42 EXPANSION TOTAL PROJECT EXPENSE	355,000 2,980,582	-50.95% 311.82%
CAPITAL 4411	MOTOR VEHICLE	_	#DIV/0!
4416 4420	OTHER EQUIPMENT METERS & METER BOXES	64,250 500,000	
4421 4441	BLDG & STRUCT (WTR & SWR) IMPROVEMENTS/SEWER PLANT	103,172	#DIV/0! 53.99%
4442 4447	BIG SANDY BOOSTER PUMP STN WATER SYSTEMS IMPROVEMENTS	25,000	
4448 4450	WTP CLARIFIER REHAB		#DIV/0!
4450 4451	ROTERS SCADA UPGRADE	55,000 16,000	1254.68%
DEBT SE	TOTAL - CAPITAL EXPENDITURES RVICE	763,422	398.77%
4523 4540	SERVICE CHARGES 2008 CERT OBLIGATION PRINCIPAL 2013 CERT OBLIGATION PRINCIPAL		
4541 4542	DEBT ISSUANCE COSTS		
4543 4550	21 SERIES G.O. PRINCIPAL 2008 CERT OBLIGATION INTEREST	405,000	1&S
4551 4552	2013 CERT OBLIGATION INTEREST 2021 G.O. INTEREST-SERIES 2021	70,508	1&S
4553 4554	2021 SIB LOAN PRINCIPAL 2021 SIB LOAN INTREST 2022 SIB LOAN PRINCIPAL	105,000 15,788 135,000	
4555 4556	2022 SIB LOAN INTREST	45,846	
NON-DEP	TOTAL - DEBT SERVICE PARTMENTAL EXPENSES	777,141	
4560	BAD DEBT EXPENSE FAL - NON-DEPARTMENTAL EXPENSES	8,000 8,000	
	OPERATING EXPENDITURES	1,844,903	3.87%
	NON-OPERATING EXPENDITURES	3,765,723	150.53%
	CAPITAL EXPENDITURES	763,422	398.77%
TOTAL U	TILITY FUND EXPENDITURES	6,374,048	85.71%
	PROFIT/LOSS	(233,302)	-115.61%





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City of W							% Chg FY				
FY 2023-2	2024 Utility	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	23/24				
System F	und - Revenue Detail	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	Budget to				
Service Cl	narges & Fees										
3703	RETURNED CHECK FEES	1,369	2,008	1,200	2,200	2,000	-9.09%	1,000			
3704	WATER SALES	1,673,523	1,840,051	1,600,000	1,945,000	2,649,607	36.23%	345,000	(2700*Bas	e rate*12 months + Tier breakdown	= Water Sales)
3705	WASTEWATER REVENUE	873,269	880,330	850,000	1,000,000	1,008,000	0.80%	150,000			
3706	SANITATION REVENUE	53,438	46,208	53,000	70,000	67,000	-4.29%	17,000		Other Water Revenues	
3707	WATER TAP FEES	29,000	34,725	29,000	31,000	31,000	0.00%	2,000		80,125	
3708	SEWER TAP FEES	3,300	12,800	12,000	3,300	4,000	21.21%	(8,700)			
3709	RECONNECT FEES	18,700	18,550	14,000	14,000	12,250	-12.50%			Other Sewer Reveune	
3710	WTR METER TAMPERING FEE	675	450	450	450	450	0.00%	-		4,000	
3711	TAP APPLICATION FEES	425	600	275	425	275	-35.29%	150			
3712	SET/PULL FEE-HYDRANT METER	900	300	150	450	150	-66.67%	300			
3714	PENALTY LATE PAY - WATER	39,285	37,267	36,000	36,000	36,000	0.00%	-			
	TOTAL SERVICE CHARGES & FEES	2,693,883	2,873,290	2,596,075	3,102,825	3,810,732	22.81%				
Other Rev	enues							-			
3801	INTEREST INCOME	2,182	45,689	25,000	245,000	175,000	-28.57%	220,000		Other Admin Revenue	
3802	MISCELLANEOUS REVENUES	38,239	9,293	300	9,100	5,000	-45.05%	8,800		657,493.54	
3807	GAIN - SALE OF INVESTMENT							-			
3117	INTEREST INCOME BOND										
	INTERST & SINKING					475,493.54		-			
	TOTAL MISCELLANEOUS REVENUE	40,421	54,982	25,300	254,100	655,494	157.97%				
Other Fina	ancing Sources										
3607	MISCELLANEOUS GRANTS										
3901	TRANSFERS-ADMINISTRATIVE		-								
3902	BOND PREMIUM		-								
3905	BOND PROCEEDS		-								
3610	CLFRF GRANT	783,251		784,799	784,799		-100.00%				
06-3906	CAPITALIZED INTEREST		-				#DIV/0!				
	TRANSFERS IN - 2020 SIB LOAN					1,674,521					
	TRANSFERS IN - 2021 SIB LOAN										
	TOTAL OTHER FINANCING SOURCES	783,251	•	784,799	784,799	1,674,521	113.37%				
UTILITY SY	STEM FUND REVENUES TOTALS	3,517,555	2,928,271	3,406,174	4,141,724	6,140,746	48.27%				





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CURENT UTILITY RATE SCHEDULE

Water Rates		
		Outside of City
1st 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 c \$150 non-refundable	ity limits; \$500 meter deposi set/pull fee.
Sewer Rates		
457 4 000 11		Outside of City
1 ST 1,000 gallons Each 1,000 gallons over minimum	\$ 23.40 \$ 3.60	\$ 35.10 \$ 5.40
Tap Fees		
Water Taps	Sewer Taps	
1" Short \$1,000.00/\$1,500.00 (Outside)		0/\$1,050.00 (Outside)
1" Long \$2,000.00/\$3,000.00 (Outside)	4" Long \$1,600.00	0/\$2,400.00 (Outside)
2" Short \$1,500.00/\$2,250.00 (Outside)		
2" Long \$2,500.00/\$3,750.00 (Outside)		
Sanitation		
Sanitation Cart (\$15.51 plus tax)	\$16.79	
	\$16.79 \$14.61	
Cart (\$15.51 plus tax)	-	Only grandfathered in
Cart (\$15.51 plus tax) Extra Cart (\$13.50 plus tax)	\$14.61	Only grandfathered in





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METER INVENTORY

City Of White Oak

	WATER]			
METER INVENTORY	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.=		•	8"	EQUIV.	80
NO OF 10" CUST.=		0	10"	EQUIV.	115
	100%				
ESFC Per Water District Financial Man	agement Guide		TCEQ pub	lication Ro	G-080
METER INVENTORY	SEWER UTILITY			*	
INSERT DATA:			SEWER		
NO OF 5/8" CUST.=			5/8", 3/4"	EQUIV.	1
			1"	EQUIV.	
NO OF 1" CUST.=					
NO OF 1" CUST.= NO OF 1-1/2" CUST=	ř.	4.67.04	1-1/2"	EQUIV.	5
			1-1/2" 2"	EQUIV.	
NO OF 1-1/2" CUST=	ii.			EQUIV.	8
NO OF 1-1/2" CUST= NO OF 2" CUST.=	ř		2"		8 12
NO OF 1-1/2" CUST= NO OF 2" CUST.= NO OF 2-1/2" CUST=			2" 2-1/2"	EQUIV.	8 12 15
NO OF 1-1/2" CUST= NO OF 2" CUST.= NO OF 2-1/2" CUST= NO OF 3" CUST.=			2" 2-1/2" 3"	EQUIV. EQUIV.	8 12 15 25
NO OF 1-1/2" CUST= NO OF 2" CUST.= NO OF 2-1/2" CUST= NO OF 3" CUST.= NO OF 4" CUST.=			2" 2-1/2" 3" 4"	EQUIV. EQUIV. EQUIV.	8 12 15 25 50

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GALLONS BILLED DATA

		*** SERVICE C	ODE TOTALS ***			
SERVICE/TBL 010-C1 010-C1 010-FH 010-FH 010-RI 010-RO 010-SPO 010-SPO 010-SPR 010-WOS TOTAL:	NUMBER BILLED 3,173 240 14 8 23,703 2,879 12 957 216 216 31,418	BILL CONS 60,402 20,359 54 159,098 16,667 3 8,392 100,000,595 5,467	TOTAL CONS 60,402 20,359 89 159,189 16,667 8,392 100,000,595 5,467	DEMAND CONS	\$ \$ \$	BILL MOUNT 351,755.97 206,884.49 642.35 80.00 1,027,375.75 166,460.73 92.25 53,306.00 1,806,597.54
		*** SERVICE CAT	TEGORY TOTALS ***			
SERV CATG	NUMBI BILLI 31,4	ED CON	NS CONS	DEMAND CONS	TAX AMOUNT	BILL AMOUNT \$ 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

Water Revenue Sewer Revenue Sanitation Revenue Installment Fees Penalties Other Revenues

TOTAL REVENUE

2021	2022	Increase / (Decrease)
1,673,523	1,840,051	166,528
873,269	880,330	7,061
53,438	46,208	(7,230)
54,369	69,434	15,065
39,285	37,267	(2,018)
38,239	9,293	(28,946)
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

Depreciation

Water Purification
Sewer Treatment
Water Distribution
Sewer Line Maintenance
Franchise Fee
Water Supply
Administration
Fleet Maintenance
Miscellaneous

TOTAL EXPENSES

2021	2022	Increase / (Decrease)
704,979	709,788	4,809
500,155	611,631	111,476
273,266	300,505	27,239
205,768	231,970	26,202
171,630	156,491	(15,139)
20,000	20,000	-
127,451	102,137	(25,314)
57,742	63,173	5,431
51,922	43,514	(8,408)
38,479	44,831	6,352
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

DEBT	(for informational purpos		ot is alread WHITE O		ed in the b	<u>oudget</u>	
	Ε\	/ 2023/2024 P					
	Γ		_				
		WAIER &	SEWER F	UND			
		DEBT SER	VICING- DEPT	44			•
		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	Budget to
DEBT SER	VICING						
4523	SERVICE CHARGES	1,550	1,250	1,550			
4540	2008 CERT OBLIGAITON 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	1619
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%