

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Historic and Projected Customer Connections**

Line No.	Description	Existing FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>Wastewater Customer Data Summary</b>							
1	Connections (EDU)	272,467	272,467	273,463	275,263	277,080	278,916
2	Wastewater Flow (HCF)	50,596,908	50,725,917	50,897,968	51,976,729	52,374,766	52,772,803
3	Strength Loadings (lbs)	90,878,414	90,878,414	90,878,414	95,365,644	95,613,024	95,860,404
<b>Customer EDU Growth Factors (1)</b>							
1	Single Family	0.00%	0.00%	0.25%	0.50%	0.50%	0.50%
2	Multi Family	0.00%	0.00%	1.50%	2.00%	2.00%	2.00%
3	Commercial	0.00%	0.00%	0.00%	0.50%	0.50%	0.50%
4	Industrial	0.00%	0.00%	0.00%	0.50%	0.50%	0.50%
<b>Wastewater Flow Projections (2)</b>							
<b>City of San Diego</b>							
1	Single Family	46.20	46.40	46.60	46.90	47.40	47.90
2	Multi Family	35.80	35.90	36.10	36.30	36.70	37.10
3	Commercial/Industrial	17.00	17.00	17.00	18.00	18.00	18.00
4	Other	10.10	10.10	10.10	10.10	10.10	10.10
5	Subtotal	109.10	109.40	109.80	111.30	112.20	113.10
6	Participating Agencies	59.00	59.00	59.00	59.00	60.00	61.00
7	Total Wastewater Flow (MGD)	168.10	168.40	168.80	170.30	172.20	174.10
<b>Customer Usage Growth Factors</b>							
1	Single Family	0.43%	0.43%	0.43%	0.64%	1.07%	1.05%
2	Multi Family	0.56%	0.28%	0.56%	0.55%	1.10%	1.09%
3	Commercial	0.00%	0.00%	0.00%	5.88%	0.00%	0.00%
4	Industrial	1.72%	0.00%	0.00%	0.00%	1.69%	1.67%

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<b>Wastewater Customer Data</b>							
<b>Connections</b>							
1	Single Family	228,113	228,113	228,683	229,826	230,975	232,130
2	Multi Family	28,400	28,400	28,826	29,403	29,991	30,591
3	Commercial	15,801	15,801	15,801	15,880	15,959	16,039
4	Industrial	153	153	153	154	155	156
5	Subtotal	272,467	272,467	273,463	275,263	277,080	278,916
<b>Usage (HCF)</b>							
6	Single Family (3)	19,858,407	19,944,374	20,030,341	20,159,292	20,374,210	20,589,128
7	Multi Family (4)	15,408,985	15,452,027	15,538,111	15,624,195	15,796,362	15,968,529
8	Commercial (5)	14,683,346	14,683,346	14,683,346	15,547,072	15,547,072	15,547,072
9	Industrial (5)	646,170	646,170	646,170	646,170	657,122	668,074
10	Subtotal	50,596,908	50,725,917	50,897,968	51,976,729	52,374,766	52,772,803
<b>Strength (lbs) (6)</b>							
Chemical Oxygen Demand (COD)							
11	Commercial	52,766,072	52,766,072	52,766,072	55,869,958	55,869,958	55,869,958
12	Industrial	13,104,845	13,104,845	13,104,845	13,104,845	13,326,960	13,549,075
Total Suspended Solids (TSS)							
13	Commercial	23,516,847	23,516,847	23,516,847	24,900,191	24,900,191	24,900,191
14	Industrial	1,490,650	1,490,650	1,490,650	1,490,650	1,515,915	1,541,180
15	Subtotal	90,878,414	90,878,414	90,878,414	95,365,644	95,613,024	95,860,404
<b>Equivalent Dwelling Units</b>							
16	EDU Growth Rate	0.25%	0.25%	0.25%	0.50%	0.50%	0.50%
17	Total EDUs	2,256	2,261	2,267	2,278	2,290	2,301
18	<b>Total</b>	2,256	2,261	2,267	2,278	2,290	2,301

**City of San Diego**

**Wastewater Financial Planning & Rate Design**

**Historic and Projected Customer Connections**

Line No.	Description	Existing FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
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Notes:

1. Customer growth rates based on 2010 Urban Water Management Plan (UWMP) growth similar to water.
2. Metropolitan Sewerage System Projected Flow and Strength Report - Att C.
3. Single family wastewater flow is based on lowest winter usage bill and is capped at a max of 20 HCF.  
Single family with no water usage are customers that the City doesn't provide water to and thus assumes 9 HCF.
4. Multi family wastewater flow return factor is 95%.
5. Commercial and industrial return factors vary based on type of industry. On average, the return factor for commercial is 69% and for industrial is 68%.  
Industrial class is grouped with commercial, therefore it is separated by extracting premise code 0004.
6. Strength use multiplier to estimate actual strength for future years. COD (Commerical = 3.59 of flow, Industrial = 20.28 of flow),  
TSS (Commerical = 1.6 of flow, Industrial = 2.31 of flow)  
Actual commercial and industrial values can be obtained from CCS database which contains COD and TSS mg/L per account.

City of San Diego

Wastewater Financial Planning & Rate Design

Existing Wastewater Rates

Description	Existing FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>Wastewater Rates (1,3)</b>						
Single Family						
Base Sewer Fee (\$/month)	15.33	15.33	15.33	15.33	15.33	15.33
Flow (\$/HCF)	3.5983	3.5983	3.5983	3.5983	3.5983	3.5983
New Customer Fee (2)	32.38	32.38	32.38	32.38	32.38	32.38
Multi Family						
Base Sewer Fee (\$/month)	15.33	15.33	15.33	15.33	15.33	15.33
Flow (\$/HCF)	5.0276	5.0276	5.0276	5.0276	5.0276	5.0276
Commercial/Industrial						
Base Sewer Fee	15.33	15.33	15.33	15.33	15.33	15.33
Flow (\$/HCF)	3.7672	3.7672	3.7672	3.7672	3.7672	3.7672
COD (\$/lb)	0.2242	0.2242	0.2242	0.2242	0.2242	0.2242
TSS (\$/lb)	0.5517	0.5517	0.5517	0.5517	0.5517	0.5517
<b>Capacity Charge (per EDU)</b>						
Water Capacity Charge	\$4,124.00	\$4,124.00	\$4,124.00	\$4,124.00	\$4,124.00	\$4,124.00

Notes:

1. Rate Schedule provided by City.
2. The "New Customer Fee" is charged to single-family residential customers that have not established a winter month's water-use history in their current place of residence. It is based on the average single-family residential usage of 9 HCF/month.
3. Number of bills equals 6, but the rates are monthly, and therefore the revenues calculations will use 12.

City of San Diego  
Wastewater Financial Planning & Rate Design  
Projected Revenue from Rates

Line No.	Description	Existing FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>Base Sewer Revenue</b>							
1	Single Family	41,963,700	41,963,700	42,068,500	42,278,800	42,490,200	42,702,600
2	Multi Family	5,224,500	5,224,500	5,302,800	5,409,000	5,517,100	5,627,500
3	Commercial	2,906,800	2,906,800	2,906,800	2,921,300	2,935,800	2,950,500
4	Industrial	28,100	28,100	28,100	28,300	28,500	28,700
5	Total Base Sewer Revenue	\$ 50,123,100	\$ 50,123,100	\$ 50,306,200	\$ 50,637,400	\$ 50,971,600	\$ 51,309,300
<b>Usage Revenue</b>							
1	Single Family	74,406,100	71,765,800	72,075,200	72,539,200	73,312,500	74,085,900
2	Multi Family	77,470,200	77,686,600	78,119,400	78,552,200	79,417,800	80,283,400
3	Commercial	55,315,100	55,315,100	55,315,100	58,568,900	58,568,900	58,568,900
4	Industrial	2,434,300	2,434,300	2,434,300	2,434,300	2,475,500	2,516,800
5	Total Usage Revenue	\$ 209,625,700	\$ 207,201,800	\$ 207,944,000	\$ 212,094,600	\$ 213,774,700	\$ 215,455,000
<b>Strength Revenue</b>							
Chemical Oxygen Demand							
1	Commercial	11,830,200	11,830,200	11,830,200	12,526,000	12,526,000	12,526,000
2	Industrial	2,938,100	2,938,100	2,938,100	2,938,100	2,987,900	3,037,700
Total Suspended Solids							
3	Commercial	12,974,200	12,974,200	12,974,200	13,737,400	13,737,400	13,737,400
4	Industrial	822,400	822,400	822,400	822,400	836,300	850,300
5	Total Strength Revenue	\$ 28,564,900	\$ 28,564,900	\$ 28,564,900	\$ 30,023,900	\$ 30,087,600	\$ 30,151,400
<b>Total Wasterwater System Revenue</b>		<b>\$ 288,313,700</b>	<b>\$ 285,889,800</b>	<b>\$ 286,815,100</b>	<b>\$ 292,755,900</b>	<b>\$ 294,833,900</b>	<b>\$ 296,915,700</b>

City of San Diego

Wastewater Financial Planning & Rate Design

Historic and Projected Other Revenue

Line No.	Description	Existing FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>Other Sewer Service Charges</b>							
1	Navy - Pt. Loma (UNS1, 2, 3, 4, 5)	801,701	804,000	807,000	809,000	811,000	814,000
2	MCAS (USN 9, 10)	1,282,372	1,286,000	1,290,000	1,294,000	1,298,000	1,302,000
3	SSC/Donovan (Prisons - East Mesa and Donovan)	2,359,408	2,366,000	2,374,000	2,381,000	2,388,000	2,395,000
4	Total Other Sewer Service Charges (2)	\$ 4,443,481	\$ 4,456,000	\$ 4,471,000	\$ 4,484,000	\$ 4,497,000	\$ 4,511,000
<b>Sewage Treatment Plant</b>							
5	Waste Dischar - Trucked Fee	15,000	15,000	15,000	15,000	15,000	15,000
6	Sewer Sr Chg - Shipbd Waste (USN6, 7, 8, NC4M) (2)	2,906,002	2,915,000	2,923,000	2,932,000	2,941,000	2,950,000
7	Sewerage Treatment Serv/US Navy (C-2, C-3) (2)	723,537	726,000	728,000	730,000	732,000	734,000
8	Maint & Operation Metro (3)	74,401,100	73,480,100	77,067,600	74,479,700	73,895,300	75,409,600
9	Total Sewage Treatment Plant	\$ 78,045,639	\$ 77,136,100	\$ 80,733,600	\$ 78,156,700	\$ 77,583,300	\$ 79,108,600
<b>Other Operating Revenue</b>							
10	New Sewer Service	7,000	7,000	7,000	7,000	7,000	7,000
11	Services Rendered Other Funds	4,512,000	4,507,000	4,545,000	4,583,000	4,622,000	4,662,000
12	Other Revenue	5,606,000	5,613,000	5,615,000	5,817,000	5,818,000	5,820,000
13	Earnings from Investments (4)						
14	Total Other Operating Revenue	\$ 10,125,000	\$ 10,127,000	\$ 10,167,000	\$ 10,407,000	\$ 10,447,000	\$ 10,489,000
<b>Non Operating Revenue</b>							
15	Sale of Electricity/Gas Engine Generation	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
16	Total Other Operating Revenue	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000

Notes:

1. Revenue obtained from Comptroller's Revenue by Rate Workbook, Trial Balance report and F1-F2 report.
2. Operating revenue subject to rate increases, but are not part of COS.
3. Metro revenue is offset by equivalent O&M and capital costs.
4. Earnings on Investments (Interest) is calculated in the funds based on results.

City of San Diego  
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Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Wastewater System (Inflated)</b>							
<b>Summary by Division</b>							
1	Department Management	11,816,894	16,405,000	14,629,000	11,747,000	11,760,300	11,773,900
2	Finance & Information Technology	32,304,232	26,726,500	26,251,900	26,644,800	26,824,900	27,606,700
3	Employee Services & Quality Assurance	6,487,217	5,550,100	5,562,800	5,563,000	5,576,000	5,589,300
4	Customer Support Services	7,954,774	8,593,100	8,295,900	8,362,200	8,369,000	8,397,100
5	Long Range Planning	1,900,850	1,985,000	1,992,500	2,031,900	2,039,600	2,047,400
6	Engineering Program Management	10,839,902	17,669,500	17,083,100	17,243,500	14,914,900	13,481,700
7	Wastewater Collection	40,380,041	42,281,900	42,685,400	42,995,200	43,529,100	44,061,100
8	Wastewater Treatment	95,902,709	99,370,000	101,614,200	100,728,800	105,049,500	102,409,400
9	Environmental Monitoring & Technical Services	20,992,272	21,275,300	21,288,400	21,317,400	21,435,700	21,493,600
10	Total	\$ 228,578,891	\$ 239,856,400	\$ 239,403,200	\$ 236,633,800	\$ 239,499,000	\$ 236,860,200
<b>Summary by Categories</b>							
1	Personnel Cost	50,928,367	51,102,200	51,102,200	51,102,200	51,102,200	51,102,200
2	Fringe Benefits	31,666,134	34,576,900	34,964,600	35,432,200	35,860,400	36,262,200
3	Supplies	27,215,088	26,982,000	28,220,900	27,472,800	27,591,500	27,867,400
4	Contracts	75,827,674	78,544,800	78,245,300	77,847,400	78,922,200	73,626,700
5	Information Technology	15,898,053	20,683,000	17,679,200	14,429,800	14,393,900	15,029,900
6	Other Expenses	21,767,608	22,873,300	24,017,000	25,217,800	26,478,700	27,802,600
7	Capital Expenditures	2,030,151	1,848,400	1,928,100	1,885,600	1,904,500	1,923,500
8	Energy and Utilities	1,847,510	1,847,500	1,847,500	1,847,500	1,847,500	1,847,500
9	Transfers Out	1,398,306	1,398,300	1,398,300	1,398,300	1,398,300	1,398,300
10	Total	\$ 228,578,891	\$ 239,856,400	\$ 239,403,100	\$ 236,633,600	\$ 239,499,200	\$ 236,860,300

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Muni Wastewater System (Inflated)</b>							
<b>Summary by Division</b>							
1	Department Management	6,915,657	9,392,300	8,342,400	6,788,300	6,794,400	6,800,700
2	Finance & Information Technology	11,996,095	12,100,800	11,953,900	12,148,900	12,190,400	12,460,700
3	Employee Services & Quality Assurance	2,116,031	1,797,200	1,799,700	1,797,800	1,800,400	1,803,100
4	Customer Support Services	7,913,394	8,551,300	8,253,700	8,319,600	8,325,900	8,353,600
5	Long Range Planning	205	200	200	200	200	200
6	Engineering Program Management	6,612,332	9,860,700	9,840,100	10,178,500	9,564,500	9,147,400
7	Wastewater Collection	40,380,041	42,281,900	42,685,400	42,995,200	43,529,100	44,061,100
8	Wastewater Treatment	6,432,942	7,135,100	6,376,700	6,545,900	7,258,800	6,940,100
9	Environmental Monitoring & Technical Services	5,647,423	5,804,500	5,812,400	5,830,800	5,849,600	5,868,900
10	Total	\$ 88,014,120	\$ 96,924,000	\$ 95,064,500	\$ 94,605,200	\$ 95,313,300	\$ 95,435,800
<b>Summary by Categories</b>							
1	Personnel Cost	23,018,458	23,198,400	23,198,400	23,198,400	23,198,400	23,198,400
2	Fringe Benefits	14,532,349	15,842,300	16,016,800	16,230,600	16,426,700	16,610,900
3	Supplies	4,372,934	4,456,100	4,500,600	4,545,600	4,591,100	4,637,000
4	Contracts	29,474,718	33,781,200	33,115,500	33,821,200	33,959,600	33,243,500
5	Information Technology	8,334,812	11,005,500	9,263,300	7,493,900	7,459,700	7,687,700
6	Other Expenses	6,154,436	6,468,300	6,791,700	7,131,300	7,487,800	7,862,200
7	Capital Expenditures	543,174	589,000	594,900	600,800	606,900	612,900
8	Energy and Utilities	1,218,917	1,218,900	1,218,900	1,218,900	1,218,900	1,218,900
9	Transfers Out	364,322	364,300	364,300	364,300	364,300	364,300
10	Total	\$ 88,014,120	\$ 96,924,000	\$ 95,064,400	\$ 94,605,000	\$ 95,313,400	\$ 95,435,800



City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Metro Wastewater System (Inflated)</b>							
<b>Summary by Division</b>							
1	Department Management	4,901,237	7,012,700	6,286,600	4,958,700	4,965,900	4,973,200
2	Finance & Information Technology	20,308,137	14,625,700	14,298,000	14,495,900	14,634,500	15,146,000
3	Employee Services & Quality Assurance	4,371,186	3,752,900	3,763,100	3,765,200	3,775,600	3,786,200
4	Customer Support Services	41,380	41,800	42,200	42,600	43,100	43,500
5	Long Range Planning	1,900,645	1,984,800	1,992,300	2,031,700	2,039,400	2,047,200
6	Engineering Program Management	4,227,571	7,808,800	7,243,000	7,065,000	5,350,400	4,334,300
7	Wastewater Collection	0	0	0	0	0	0
8	Wastewater Treatment	89,469,767	92,234,900	95,237,500	94,182,900	97,790,700	95,469,300
9	Environmental Monitoring & Technical Services	15,344,849	15,470,800	15,476,000	15,486,600	15,586,100	15,624,700
10	Total	\$ 140,564,772	\$ 142,932,400	\$ 144,338,700	\$ 142,028,600	\$ 144,185,700	\$ 141,424,400
<b>Summary by Categories</b>							
1	Personnel Cost	27,909,909	27,903,800	27,903,800	27,903,800	27,903,800	27,903,800
2	Fringe Benefits	17,133,786	18,734,600	18,947,800	19,201,600	19,433,700	19,651,300
3	Supplies	22,842,154	22,525,900	23,720,300	22,927,200	23,000,400	23,230,400
4	Contracts	46,352,956	44,763,600	45,129,800	44,026,200	44,962,600	40,383,200
5	Information Technology	7,563,241	9,677,500	8,415,900	6,935,900	6,934,200	7,342,200
6	Other Expenses	15,613,172	16,405,000	17,225,300	18,086,500	18,990,900	19,940,400
7	Capital Expenditures	1,486,977	1,259,400	1,333,200	1,284,800	1,297,600	1,310,600
8	Energy and Utilities	628,593	628,600	628,600	628,600	628,600	628,600
9	Transfers Out	1,033,984	1,034,000	1,034,000	1,034,000	1,034,000	1,034,000
10	Total	\$ 140,564,772	\$ 142,932,400	\$ 144,338,700	\$ 142,028,600	\$ 144,185,800	\$ 141,424,500

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>O&amp;M Expenses Escalation Factors (Annual) (1)</b>							
1	Personnel Cost		0.00%	0.00%	0.00%	0.00%	0.00%
2	Fringe Benefits		0.00%	0.00%	0.00%	0.00%	0.00%
3	Supplies		1.00%	1.00%	1.00%	1.00%	1.00%
4	Contracts		1.00%	1.00%	1.00%	1.00%	1.00%
5	IT Expenses		0.00%	0.00%	0.00%	0.00%	0.00%
6	Energy & Utilities		5.00%	5.00%	5.00%	5.00%	5.00%
7	Capital Expenditures		1.00%	1.00%	1.00%	1.00%	1.00%
8	Other Expenses		0.00%	0.00%	0.00%	0.00%	0.00%
9	Transfers		0.00%	0.00%	0.00%	0.00%	0.00%
<b>O&amp;M Expenses Escalation Factors (Cumulative)</b>							
1	Personnel Cost		100.00%	100.00%	100.00%	100.00%	100.00%
2	Fringe Benefits		100.00%	100.00%	100.00%	100.00%	100.00%
3	Supplies		101.00%	102.01%	103.03%	104.06%	105.10%
4	Contracts		101.00%	102.01%	103.03%	104.06%	105.10%
5	IT Expenses		100.00%	100.00%	100.00%	100.00%	100.00%
6	Energy & Utilities		105.00%	110.25%	115.76%	121.55%	127.63%
7	Capital Expenditures		101.00%	102.01%	103.03%	104.06%	105.10%
8	Other Expenses		100.00%	100.00%	100.00%	100.00%	100.00%
9	Transfers		100.00%	100.00%	100.00%	100.00%	100.00%

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Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Muni O&amp;M Expenses (2)</b>							
<b>Department Management</b>							
1	Personnel Cost	386,474	386,474	386,474	386,474	386,474	386,474
2	Fringe Benefits	232,965	232,965	232,965	232,965	232,965	232,965
3	Supplies	3,792	3,792	3,792	3,792	3,792	3,792
4	Contracts	136,217	481,709	481,709	481,709	481,709	481,709
5	Information Technology	4,979,692	7,104,979	6,049,099	4,488,949	4,488,949	4,488,949
6	Energy and Utilities	19,990	19,990	19,990	19,990	19,990	19,990
7	Capital Expenditures						
8	Other Expenses	1,156,528	1,156,528	1,156,528	1,156,528	1,156,528	1,156,528
9	Transfers Out						
10	Total Department Management	\$ 6,915,657	\$ 9,386,436	\$ 8,330,556	\$ 6,770,406	\$ 6,770,406	\$ 6,770,406
<b>Finance &amp; Information Technology</b>							
11	Personnel Cost	1,133,855	1,133,855	1,133,855	1,133,855	1,133,855	1,133,855
12	Fringe Benefits	774,917	774,917	774,917	774,917	774,917	774,917
13	Supplies	10,464	10,464	10,464	10,464	10,464	10,464
14	Contracts	9,268,370	9,032,898	9,032,898	9,132,898	9,082,898	9,032,898
15	Information Technology	678,462	928,001	689,514	688,936	687,986	915,986
16	Energy and Utilities	4,500	4,500	4,500	4,500	4,500	4,500
17	Capital Expenditures	180	180	180	180	180	180
18	Other Expenses	21,533	21,533	21,533	21,533	21,533	21,533
19	Transfers Out	103,814	103,814	103,814	103,814	103,814	103,814
20	Total Finance & Information Technology	\$ 11,996,095	\$ 12,010,162	\$ 11,771,675	\$ 11,871,097	\$ 11,820,147	\$ 11,998,147

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Employee Services &amp; Quality Assurance</b>							
21	Personnel Cost	826,621	826,621	826,621	826,621	826,621	826,621
22	Fringe Benefits	568,251	568,251	568,251	568,251	568,251	568,251
23	Supplies	30,423	30,423	30,423	30,423	30,423	30,423
24	Contracts	525,827	188,535	188,535	188,535	188,535	188,535
25	Information Technology	161,669	171,817	171,817	167,317	167,317	167,317
26	Energy and Utilities	180	5,994	5,994	5,994	5,994	5,994
27	Capital Expenditures	900	900	900	900	900	900
28	Other Expenses	2,160	2,160	2,160	2,160	2,160	2,160
29	Transfers Out						
30	Total Employee Services & Quality Assurance	\$ 2,116,031	\$ 1,794,701	\$ 1,794,701	\$ 1,790,201	\$ 1,790,201	\$ 1,790,201
<b>Customer Support Services</b>							
31	Personnel Cost	2,843,491	3,118,692	3,118,692	3,118,692	3,118,692	3,118,692
32	Fringe Benefits	2,009,117	2,009,117	2,009,117	2,009,117	2,009,117	2,009,117
33	Supplies	494,984	494,984	494,984	494,984	494,984	494,984
34	Contracts	1,329,144	1,710,144	1,700,144	1,700,144	1,700,144	1,700,144
35	Information Technology	1,039,352	1,044,933	731,090	770,121	749,233	749,233
36	Energy and Utilities	72,137	72,137	72,137	72,137	72,137	72,137
37	Capital Expenditures	94,210	44,210	44,210	44,210	44,210	44,210
38	Other Expenses	30,959	30,959	30,959	30,959	30,959	30,959
39	Transfers Out						
40	Total Customer Support Services	\$ 7,913,394	\$ 8,525,176	\$ 8,201,333	\$ 8,240,364	\$ 8,219,476	\$ 8,219,476

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Long Range Planning</b>							
41	Personnel Cost						
42	Fringe Benefits						
43	Supplies						
44	Contracts	205	205	205	205	205	205
45	Information Technology						
46	Energy and Utilities						
47	Capital Expenditures						
48	Other Expenses						
49	Transfers Out						
50	Total Long Range Planning	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205
<b>Engineering Program Management</b>							
51	Personnel Cost	2,074,713	1,979,446	1,979,446	1,979,446	1,979,446	1,979,446
52	Fringe Benefits	1,230,120	1,230,120	1,230,120	1,230,120	1,230,120	1,230,120
53	Supplies	15,636	15,636	15,636	15,636	15,636	15,636
54	Contracts	3,071,780	6,180,224	6,141,514	6,405,014	5,763,014	5,308,584
55	Information Technology	107,213	280,082	236,042	239,736	227,351	227,351
56	Energy and Utilities	156	156	156	156	156	156
57	Capital Expenditures	34,890	34,890	34,890	34,890	34,890	34,890
58	Other Expenses	2,744	2,744	2,744	2,744	2,744	2,744
59	Transfers Out	75,080	75,080	75,080	75,080	75,080	75,080
60	Total Engineering Program Management	\$ 6,612,332	\$ 9,798,378	\$ 9,715,628	\$ 9,982,822	\$ 9,328,437	\$ 8,874,007

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Historic and Projected O&M Expenses**

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Wastewater Collection</b>							
61	Personnel Cost	12,241,109	12,241,109	12,241,109	12,241,109	12,241,109	12,241,109
62	Fringe Benefits	7,594,127	7,594,127	7,594,127	7,594,127	7,594,127	7,594,127
63	Supplies	3,294,338	3,294,338	3,294,338	3,294,338	3,294,338	3,294,338
64	Contracts	12,906,011	13,080,809	13,080,809	13,080,809	13,080,809	13,080,809
65	Information Technology	975,118	1,081,976	991,976	759,764	759,764	759,764
66	Energy and Utilities	2,865,161	2,865,161	2,865,161	2,865,161	2,865,161	2,865,161
67	Capital Expenditures	316,749	316,749	316,749	316,749	316,749	316,749
68	Other Expenses	2,000	2,000	2,000	2,000	2,000	2,000
69	Transfers Out	185,428	185,428	185,428	185,428	185,428	185,428
70	Total Wastewater Collection	\$ 40,380,041	\$ 40,661,697	\$ 40,571,697	\$ 40,339,485	\$ 40,339,485	\$ 40,339,485
<b>Wastewater Treatment</b>							
71	Personnel Cost	903,317	903,317	903,317	903,317	903,317	903,317
72	Fringe Benefits	497,249	497,249	497,249	497,249	497,249	497,249
73	Supplies	379,042	379,042	379,042	379,042	379,042	379,042
74	Contracts	1,381,446	1,906,446	981,446	981,446	1,481,446	981,446
75	Information Technology	179,866	179,925	179,989	165,258	165,258	165,258
76	Energy and Utilities	3,083,694	3,083,694	3,083,694	3,083,694	3,083,694	3,083,694
77	Capital Expenditures	8,328	8,328	8,328	8,328	8,328	8,328
78	Other Expenses						
79	Transfers Out						
80	Total Wastewater Treatment	\$ 6,432,942	\$ 6,958,001	\$ 6,033,065	\$ 6,018,334	\$ 6,518,334	\$ 6,018,334

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Environmental Monitoring &amp; Technical Services</b>							
81	Personnel Cost	2,608,879	2,608,879	2,608,879	2,608,879	2,608,879	2,608,879
82	Fringe Benefits	1,625,603	1,625,603	1,625,603	1,625,603	1,625,603	1,625,603
83	Supplies	144,255	183,256	183,256	183,256	183,256	183,256
84	Contracts	855,718	865,718	855,718	855,718	855,718	855,718
85	Information Technology	213,440	213,798	213,798	213,798	213,798	213,798
86	Energy and Utilities	108,618	108,618	108,618	108,618	108,618	108,618
87	Capital Expenditures	87,917	177,917	177,917	177,917	177,917	177,917
88	Other Expenses	2,993	2,993	2,993	2,993	2,993	2,993
89	Transfers Out						
90	Total Environmental Monitoring & Technical Services	\$ 5,647,423	\$ 5,786,782	\$ 5,776,782	\$ 5,776,782	\$ 5,776,782	\$ 5,776,782
<b>Fringe Benefit Adjustments</b>							
91	Pension		1,310,000	1,484,500	1,635,300	1,768,400	1,889,600
92	OPEB				63,000	126,000	189,000
93	Total Fringe Benefit Adjustments	\$ 0	\$ 1,310,000	\$ 1,484,500	\$ 1,698,300	\$ 1,894,400	\$ 2,078,600
94	<b>Total Muni O&amp;M Expenses</b>	<b>\$ 88,014,120</b>	<b>\$ 96,231,538</b>	<b>\$ 93,680,142</b>	<b>\$ 92,487,996</b>	<b>\$ 92,457,873</b>	<b>\$ 91,865,642</b>

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Metro O&amp;M Expenses (2)</b>							
<b>Department Management</b>							
1	Personnel Cost	708,494	708,494	708,494	708,494	708,494	708,494
2	Fringe Benefits	426,965	426,965	426,965	426,965	426,965	426,965
3	Supplies	6,953	6,953	6,953	6,953	6,953	6,953
4	Contracts	11,750	675,652	675,652	675,652	675,652	675,652
5	Information Technology	3,219,847	4,660,445	3,927,195	2,592,120	2,592,120	2,592,120
6	Energy and Utilities	3,678	3,678	3,678	3,678	3,678	3,678
7	Capital Expenditures						
8	Other Expenses	523,550	523,550	523,550	523,550	523,550	523,550
9	Transfers Out						
10	Total Department Management	\$ 4,901,237	\$ 7,005,737	\$ 6,272,487	\$ 4,937,412	\$ 4,937,412	\$ 4,937,412
<b>Finance &amp; Information Technology</b>							
11	Personnel Cost	1,886,964	1,886,964	1,886,964	1,886,964	1,886,964	1,886,964
12	Fringe Benefits	1,283,058	1,283,058	1,283,058	1,283,058	1,283,058	1,283,058
13	Supplies	48,958	48,958	48,958	48,958	48,958	48,958
14	Contracts	15,620,484	9,513,451	9,513,451	9,609,468	9,646,275	9,646,275
15	Information Technology	1,039,085	1,365,699	938,934	937,899	936,199	1,344,199
16	Energy and Utilities	8,696	8,696	8,696	8,696	8,696	8,696
17	Capital Expenditures	196,082	196,082	196,082	196,082	196,082	196,082
18	Other Expenses	39,038	39,038	39,038	39,038	39,038	39,038
19	Transfers Out	185,772	185,772	185,772	185,772	185,772	185,772
20	Total Finance & Information Technology	\$ 20,308,137	\$ 14,527,718	\$ 14,100,953	\$ 14,195,936	\$ 14,231,043	\$ 14,639,042



**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Historic and Projected O&M Expenses**

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Employee Services &amp; Quality Assurance</b>							
21	Personnel Cost	1,481,099	1,481,099	1,481,099	1,481,099	1,481,099	1,481,099
22	Fringe Benefits	1,023,669	1,023,669	1,023,669	1,023,669	1,023,669	1,023,669
23	Supplies	66,577	66,577	66,577	66,577	66,577	66,577
24	Contracts	1,492,113	834,557	834,557	834,557	834,557	834,557
25	Information Technology	292,734	311,341	311,341	303,091	303,091	303,091
26	Energy and Utilities	9,384	20,043	20,043	20,043	20,043	20,043
27	Capital Expenditures	1,650	1,650	1,650	1,650	1,650	1,650
28	Other Expenses	3,960	3,960	3,960	3,960	3,960	3,960
29	Transfers Out						
30	Total Employee Services & Quality Assurance	\$ 4,371,186	\$ 3,742,896	\$ 3,742,896	\$ 3,734,646	\$ 3,734,646	\$ 3,734,646
<b>Customer Support Services</b>							
31	Personnel Cost						
32	Fringe Benefits						
33	Supplies	41,380	41,380	41,380	41,380	41,380	41,380
34	Contracts						
35	Information Technology						
36	Energy and Utilities						
37	Capital Expenditures						
38	Other Expenses						
39	Transfers Out						
40	Total Customer Support Services	\$ 41,380	\$ 41,380	\$ 41,380	\$ 41,380	\$ 41,380	\$ 41,380

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Long Range Planning</b>							
41	Personnel Cost	737,659	731,592	731,592	731,592	731,592	731,592
42	Fringe Benefits	464,430	464,430	464,430	464,430	464,430	464,430
43	Supplies	9,960	9,960	9,960	9,960	9,960	9,960
44	Contracts	645,245	733,315	733,315	733,315	733,315	733,315
45	Information Technology	37,061	31,719	31,719	63,437	63,437	63,438
46	Energy and Utilities	894	894	894	894	894	894
47	Capital Expenditures						
48	Other Expenses	5,396	5,396	5,396	5,396	5,396	5,396
49	Transfers Out						
50	Total Long Range Planning	\$ 1,900,645	\$ 1,977,305	\$ 1,977,305	\$ 2,009,024	\$ 2,009,024	\$ 2,009,024
<b>Engineering Program Management</b>							
51	Personnel Cost	1,238,742	1,238,742	1,238,742	1,238,742	1,238,742	1,238,742
52	Fringe Benefits	735,772	735,772	735,772	735,772	735,772	735,772
53	Supplies	24,962	24,962	24,962	24,962	24,962	24,962
54	Contracts	1,799,609	5,000,947	4,495,947	4,270,947	2,579,647	1,585,947
55	Information Technology	158,619	487,162	384,762	391,329	391,329	391,329
56	Energy and Utilities	8,179	8,179	8,179	8,179	8,179	8,179
57	Capital Expenditures	63,965	63,965	63,965	63,965	63,965	63,965
58	Other Expenses	5,031	5,031	5,031	5,031	5,031	5,031
59	Transfers Out	192,692	192,692	192,692	192,692	192,692	192,692
60	Total Engineering Program Management	\$ 4,227,571	\$ 7,757,452	\$ 7,150,052	\$ 6,931,619	\$ 5,240,319	\$ 4,246,619

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Wastewater Collection</b>							
61	Personnel Cost						
62	Fringe Benefits						
63	Supplies						
64	Contracts						
65	Information Technology						
66	Energy and Utilities						
67	Capital Expenditures						
68	Other Expenses						
69	Transfers Out						
70	Total Wastewater Collection	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Wastewater Treatment</b>							
71	Personnel Cost	15,726,189	15,726,189	15,726,189	15,726,189	15,726,189	15,726,189
72	Fringe Benefits	9,319,747	9,319,747	9,319,747	9,319,747	9,319,747	9,319,747
73	Supplies	21,708,454	21,028,454	21,978,454	20,978,454	20,828,454	20,828,454
74	Contracts	23,869,499	24,488,171	24,973,429	23,648,171	25,749,404	21,988,171
75	Information Technology	2,349,073	2,353,975	2,354,818	2,180,886	2,180,886	2,180,886
76	Energy and Utilities	15,186,324	15,186,324	15,186,324	15,186,324	15,186,324	15,186,324
77	Capital Expenditures	622,962	622,962	682,962	622,962	622,962	622,962
78	Other Expenses	31,999	31,999	31,999	31,999	31,999	31,999
79	Transfers Out	655,520	655,520	655,520	655,520	655,520	655,520
80	Total Wastewater Treatment	\$ 89,469,767	\$ 89,413,341	\$ 90,909,442	\$ 88,350,252	\$ 90,301,485	\$ 86,540,252

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected O&M Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Environmental Monitoring &amp; Technical Services</b>							
81	Personnel Cost	6,130,762	6,130,762	6,130,762	6,130,762	6,130,762	6,130,762
82	Fringe Benefits	3,880,145	3,880,145	3,880,145	3,880,145	3,880,145	3,880,145
83	Supplies	934,910	1,075,661	1,075,661	1,075,661	1,075,661	1,075,661
84	Contracts	2,914,256	3,074,256	3,014,256	2,959,290	2,989,290	2,959,290
85	Information Technology	466,822	467,140	467,140	467,140	467,140	467,140
86	Energy and Utilities	396,017	396,017	396,017	396,017	396,017	396,017
87	Capital Expenditures	602,318	362,318	362,318	362,318	362,318	362,318
88	Other Expenses	19,619	19,619	19,619	19,619	19,619	19,619
89	Transfers Out						
90	Total Environmental Monitoring & Technical Services	\$ 15,344,849	\$ 15,405,918	\$ 15,345,918	\$ 15,290,952	\$ 15,320,952	\$ 15,290,952
<b>Fringe Benefit Adjustments</b>							
91	Pension		1,600,800	1,814,000	1,998,300	2,160,900	2,309,000
92	OPEB				69,500	139,000	208,500
93	Total Fringe Benefit Adjustments	\$ 0	\$ 1,600,800	\$ 1,814,000	\$ 2,067,800	\$ 2,299,900	\$ 2,517,500
94	<b>Total Metro O&amp;M Expenses</b>	<b>\$ 140,564,772</b>	<b>\$ 139,871,748</b>	<b>\$ 139,540,434</b>	<b>\$ 135,491,221</b>	<b>\$ 135,816,261</b>	<b>\$ 131,439,328</b>

Notes:

1. Escalations obtained from City Budget and Finance Committee.
2. Expenses from Public Utilities - 5 Year Operating Expenditure Projections.

City of San Diego  
Wastewater Financial Planning & Rate Design  
Existing Debt Service Requirements

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Long Term Debt Summary</b>							
1	Revenue Bonds	102,487,694	102,483,544	102,486,244	102,479,019	102,484,719	111,184,469
2	SRF Loans	6,059,214	7,532,707	10,981,738	11,697,758	12,445,879	12,445,879
3	Total	\$ 108,546,908	\$ 110,016,250	\$ 113,467,982	\$ 114,176,777	\$ 114,930,598	\$ 123,630,348
4	Senior Debt	102,487,694	103,957,036	107,408,768	108,117,562	108,871,383	117,571,133
5	Subordinate Debt	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214
6	Total	\$ 108,546,908	\$ 110,016,250	\$ 113,467,982	\$ 114,176,777	\$ 114,930,598	\$ 123,630,348
7	Muni Debt	69,860,637	69,860,042	72,390,023	73,103,258	73,852,284	84,828,142
8	Metro Debt	38,686,271	40,156,208	41,077,959	41,073,519	41,078,313	38,802,205
9	Total	\$ 108,546,908	\$ 110,016,250	\$ 113,467,982	\$ 114,176,777	\$ 114,930,598	\$ 123,630,348
<b>Existing Long Term Debt (1)</b>							
<b>Revenue Bonds (Muni)</b>							
Revenue Bond, Series 2009A							
1	Principal	12,072,000	12,592,000	13,108,000	13,700,000	14,340,000	7,192,000
2	Interest	16,955,985	16,432,385	15,916,745	15,320,565	14,685,405	14,005,525
Revenue Bond, Series 2009B							
3	Principal	4,033,900	4,230,850	4,439,500	4,647,500	4,873,050	6,411,600
4	Interest	3,467,280	3,270,376	3,062,018	2,853,758	2,628,163	2,386,285
Revenue Bond, Series 2010A							
5	Principal						
6	Interest	2,157,105	2,157,105	2,157,105	2,157,105	2,157,105	2,157,105
7	Total Revenue Bonds (Muni)	\$ 38,686,271	\$ 38,682,716	\$ 38,683,369	\$ 38,678,929	\$ 38,683,723	\$ 32,152,515

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Existing Debt Service Requirements**

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Revenue Bonds (Metro)</b>							
Revenue Bond, Series 2009A							
8	Principal	3,018,000	3,148,000	3,277,000	3,425,000	3,585,000	1,798,000
9	Interest	4,238,996	4,108,096	3,979,186	3,830,141	3,671,351	3,501,381
Revenue Bond, Series 2009B							
10	Principal	26,996,100	28,314,150	29,710,500	31,102,500	32,611,950	42,908,400
11	Interest	23,204,107	21,886,362	20,491,969	19,098,229	17,588,475	15,969,753
Revenue Bond, Series 2010A							
12	Principal						
13	Interest	6,344,220	6,344,220	6,344,220	6,344,220	6,344,220	6,344,220
14	Total Revenue Bonds (Metro)	\$ 63,801,423	\$ 63,800,828	\$ 63,802,875	\$ 63,800,090	\$ 63,800,996	\$ 70,521,754
<b>SRF Loans (2)</b>							
Point Loma Digesters 7 & 8 CIP #46-170.0 / Loan No. C-06-4383-110							
15	Principal	636,727	636,727	636,727	636,727	636,727	636,727
16	Interest						
Point Loma Central Boilers CIP #46-170.0 / Loan No. C-06-4542-110							
17	Principal	401,210	401,210	401,210	401,210	401,210	401,210
18	Interest						
Point Loma Maintenance Building Expansion CIP #45-911.3 / Loan No. C-06-4690-110							
19	Principal	51,603	51,603	51,603	51,603	51,603	51,603
20	Interest						
South Bay Water Rec. Plant, Package 2 CIP #42-910.6 / Loan No. C-06-4119-410							
21	Principal	151,582	151,582	151,582	151,582	151,582	151,582
22	Interest						

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Existing Debt Service Requirements**

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
	South Bay Water Rec. Plant, Package 3 CIP #42-910.6 / Loan No. C-06-4119-510						
23	Principal	2,024,698	2,024,698	2,024,698	2,024,698	2,024,698	2,024,698
24	Interest						
	South Bay Sewers & Pump Station, Pkg. A CIP #40-911.3 / Loan No. C-06-4650-110						
25	Principal	464,497	464,497	464,497	464,497	464,497	464,497
26	Interest						
	South Bay Sewers & Pump Station, Pkg. B CIP #40-911.3 / Loan No. C-06-4650-210						
27	Principal	251,164	251,164	251,164	251,164	251,164	251,164
28	Interest						
	Point Loma Digesters C1 & C2 CIP #46-170.0 / Loan No. C-06-4718-110						
29	Principal	484,056	484,056	484,056	484,056	484,056	484,056
30	Interest						
	Environ. Monitoring Serv. Lab CIP #46-187.0/ Loan No. C-06-4703-110						
31	Principal	637,432	637,432	637,432	637,432	637,432	637,432
32	Interest						
	Point Loma 4th Sludge Pump Modifications CIP #41-925.0/ Loan No. C-06-4786-110						
33	Principal	257,218	257,218	257,218	257,218	257,218	257,218
34	Interest						
	Point Loma Digesters S1 & S2 CIP #46-218.0 / Loan No. C-06-4540-110						
35	Principal	699,028	699,028	699,028	699,028	699,028	699,028
36	Interest						

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Existing Debt Service Requirements**

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
	Point Loma Grit Processing Improvement CIP # / Loan No. C-06-4395-110						
37	Principal				1,230,302	1,263,520	1,297,635
38	Interest			2,078,843	808,958	775,740	741,625
	Sewer Pipeline Rehabilitation Project CIP # / Loan No. C-06-4905-110						
39	Principal		837,865	856,298	875,137	894,390	914,066
40	Interest		456,903	438,470	419,631	400,378	380,702
	Sewer Pipeline Rehabilitation Project Q						
41	Principal		115,655	118,200	120,800	123,458	126,174
42	Interest		63,069	60,525	57,924	55,267	52,550
	Sewer Pipeline Rehabilitation Project R, S, T						
43	Principal			596,057	609,170	622,572	636,269
44	Interest			325,041	311,928	298,526	284,829
	Metro Biosolids Storage Silos (MBC Silos)						
45	Principal			290,614	297,007	303,541	310,219
46	Interest			158,477	152,083	145,549	138,871
	MBC Chemical Sys Imp - Ph 2						
47	Principal				213,013	217,700	222,489
48	Interest				116,160	111,474	106,684
	MBC Odor Control Facility Upgrades						
49	Principal				275,949	282,020	288,224
50	Interest				150,480	144,409	138,205
	MBC Dewatering Centrifuge Repl						
51	Principal					484,121	494,772
52	Interest					264,000	253,349
53	Total SRF Loans	\$ 6,059,214	\$ 7,532,707	\$ 10,981,738	\$ 11,697,758	\$ 12,445,879	\$ 12,445,879
54	Total Long-Term Debt	\$ 108,546,908	\$ 110,016,250	\$ 113,467,982	\$ 114,176,777	\$ 114,930,598	\$ 115,120,148



**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Existing Debt Service Requirements**

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Senior Debt</b>							
Revenue Bonds							
55	Principal	46,120,000	48,285,000	50,535,000	52,875,000	55,410,000	58,310,000
56	Interest	56,367,694	54,198,544	51,951,244	49,604,019	47,074,719	44,364,269
57	Total Senior Debt	\$ 102,487,694	\$ 102,483,544	\$ 102,486,244	\$ 102,479,019	\$ 102,484,719	\$ 102,674,269
SRF Loans							
58	Principal	0	953,520	1,861,169	3,621,378	4,191,321	4,289,848
59	Interest	0	519,972	3,061,355	2,017,165	2,195,343	2,096,817
60	Total	\$ 0	\$ 1,473,492	\$ 4,922,524	\$ 5,638,544	\$ 6,386,665	\$ 6,386,665
<b>Subordinate Debt</b>							
Revenue Bonds							
61	Principal	0	0	0	0	0	0
62	Interest	0	0	0	0	0	0
63	Total Subordinate Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SRF Loans							
64	Principal	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214
65	Interest	0	0	0	0	0	0
66	Total Total Subordinate Debt	\$ 6,059,214	\$ 6,059,214	\$ 6,059,214	\$ 6,059,214	\$ 6,059,214	\$ 6,059,214
<b>Muni/Metro</b>							
67	Metro	69,860,637	69,860,042	72,390,023	73,103,258	73,852,284	80,573,042
68	Muni	38,686,271	40,156,208	41,077,959	41,073,519	41,078,313	34,547,105
69	Total Muni/Metro	\$ 108,546,908	\$ 110,016,250	\$ 113,467,982	\$ 114,176,777	\$ 114,930,598	\$ 115,120,148

**Notes:**

1. Amortization scheduled obtained from City.
2. SRF loans are determined outside the rate model and therefore only amortization scheduled are included.

City of San Diego  
Wastewater Financial Planning & Rate Design  
Existing Debt Service Requirements

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Proposed Muni Long Term Debt</b>							
Revenue Bonds							
1	Amount of Issue	0	0	0	0	0	61,842,150
2	Percent of Amount associated with Muni	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
3	Month of Issue	July	July	July	July	July	July
4	No. of Months Effective	12	12	12	12	12	12
5	Bond Interest Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
6	Bond Term	30	30	30	30	30	30
7	Bond Issuance Expense (% of Principal)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
8	Bond Issuance Expense	0	0	0	0	0	1,236,800
9	Bond Reserve Fund Requirement	0	0	0	0	0	4,255,100
10	Equal Annual Debt Service	0	0	0	0	0	4,255,100
Proposed Bonds Debt Service							
11	FY 2013	0	0	0	0	0	0
12	FY 2014		0	0	0	0	0
13	FY 2015			0	0	0	0
14	FY 2016				0	0	0
15	FY 2017					0	0
16	FY 2018						4,255,100
17	FY 2019						
18	FY 2020						
19	FY 2021						
20	FY 2022						
21	FY 2023						
22	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,255,100

City of San Diego  
Wastewater Financial Planning & Rate Design  
Existing Debt Service Requirements

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Proposed Metro Long Term Debt</b>							
Revenue Bonds							
1	Amount of Issue	0	0	0	0	0	61,842,150
2	Percent of Amount associated with Metro	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
3	Month of Issue	July	July	July	July	July	July
4	No. of Months Effective	12	12	12	12	12	12
5	Bond Interest Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
6	Bond Term	30	30	30	30	30	30
7	Bond Issuance Expense (% of Principal)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
8	Bond Issuance Expense	0	0	0	0	0	1,236,800
9	Bond Reserve Fund Requirement	0	0	0	0	0	4,255,100
10	Equal Annual Debt Service	0	0	0	0	0	4,255,100
Proposed Bonds Debt Service							
11	FY 2013	0	0	0	0	0	0
12	FY 2014		0	0	0	0	0
13	FY 2015			0	0	0	0
14	FY 2016				0	0	0
15	FY 2017					0	0
16	FY 2018						4,255,100
17	FY 2019						
18	FY 2020						
19	FY 2021						
20	FY 2022						
21	FY 2023						
22	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,255,100

City of San Diego  
Wastewater Financial Planning & Rate Design  
Capital Improvement Program (CIP)

Line No.	Project Name	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Capital Improvement Projects Summary - Expenditure</b>							
<b>Projects by Function</b>							
1	Pipelines	48,597,985	88,623,098	90,800,816	64,660,407	53,321,826	66,190,563
2	Trunk Sewers	32,518,034	10,137,962	5,154,823	9,047,208	19,754,416	13,167,241
3	Muni Pump Station	14,943,521	7,653,914	4,296,120	2,622,061	6,949,173	6,114,519
4	Large Pump Station	1,951,913	808,827	13,499,309	14,746,683	5,996,572	514,101
5	Treatment Plants	18,519,812	24,799,528	19,970,839	8,353,234	2,908,331	1,093,832
6	Other	4,517,851	10,941,366	10,211,316	4,669,365	2,240,674	2,187,663
7	<b>Total</b>	<b>\$ 108,944,205</b>	<b>\$ 121,519,990</b>	<b>\$ 122,343,240</b>	<b>\$ 88,484,113</b>	<b>\$ 77,495,344</b>	<b>\$ 75,877,731</b>
<b>Projects by Type</b>							
8	Expansion	12,783,730	11,487,354	24,109,260	16,764,657	5,789,294	0
9	Replacement	47,214,883	37,233,885	32,318,711	11,835,799	17,269,936	8,723,925
10	TBD	48,945,592	72,798,751	65,915,270	59,883,657	54,436,114	67,153,805
11	<b>Total</b>	<b>\$ 108,944,205</b>	<b>\$ 121,519,990</b>	<b>\$ 122,343,240</b>	<b>\$ 88,484,113</b>	<b>\$ 77,495,344</b>	<b>\$ 75,877,731</b>



<b>Capital Improvement Program - Inflation Factor</b>							
1	Annual Construction Cost Index (1)			2.27%	2.27%	2.27%	2.27%
2	Cumulative Construction Cost Index	100.00%	100.00%	102.27%	104.59%	106.96%	109.38%

<b>Capital Improvement Program - Expenditures (2)</b>							
1	Metro Treatment Plants	8,419,704	5,153,845	3,873,173	3,604,454	1,000,000	1,000,000
2	Pump Station Restorations	2,043,484	1,463,711	2,456,771	2,157,076	6,147,111	5,240,000
3	Metropolitan System Pump Stations	949,005	0	200,000	2,100,000	950,000	470,000
4	Pump Station 64,65, Penasquitos, E Mission Gorge	1,400,000	3,100,727	1,744,095	350,000	350,000	350,000
5	Sewer Main Replacements	23,022,254	55,341,920	48,298,196	42,879,508	32,647,816	44,512,570
6	Pipeline Rehabilitation	22,475,100	32,104,038	37,133,391	17,765,744	17,205,283	16,000,000
7	Unscheduled Projects	3,030,630	1,177,140	3,355,976	1,179,616	0	0
8	Metropolitan Waste Water Department Trunk Sewer	10,080,515	6,561,407	4,525,573	4,986,937	9,799,973	9,820,613
9	Metro Facilities Control Systems Upgrade	1,335,319	2,444,623	680,506	0	0	0
10	Municipal Facilities Control Systems Upgrade	0	200,000	1,136,288	378,800	94,912	0

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Capital Improvement Program (CIP)**

Line No.	Project Name	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
11	MBC - New Biosolids Truck Loadout Facility	0	0	0	0	0	0
12	Vulnerability Measures	0	0	500,000	1,000,000	2,000,000	2,000,000
13	S Mission Valley TS 10/11 EPA	331,980	5,815	0	0	0	0
14	PS Group I - North County SPS Upgrades	37	0	0	0	0	0
15	PS Group II - City Wide SPS	3,400,000	142,285	0	0	0	0
16	PS Group III - Sewer Force Mains	1,500,000	747,190	0	0	0	0
17	PS 84 Upgrade and PS 62 Abandonment	6,600,000	2,200,000	0	0	0	0
18	NCWRP Sludge PS Upgrade	300,000	133,227	0	0	0	0
19	SBWRP Demineralization	400,000	2,500,000	378,734	0	0	0
20	PS2 Power Reliability & Surge Protection	702,908	675,600	13,000,000	12,000,000	4,656,479	0
21	Wet Weather Storage Facility	100,000	200,000	2,700,000	2,000,000	0	0
22	PLWWTP Grit Processing (GIP)	7,700,109	9,418,600	5,676,441	0	0	0
23	Pt Loma-South Access Road Protection Project	0	0	0	0	0	0
24	S. Metro Sewer Rehab Phase 3B	0	0	514,957	3,100,000	5,600,000	0
25	EMT&S Boat Dock & Steam Line Relocation	210,909	176,212	1,631,414	0	0	0
26	MBC - Biosolids Storage Silos	700,000	4,527,083	2,261,852	0	0	0
27	MBC ODOR CONTROL FACILITY UPGRADES	800,000	200,000	3,337,842	1,382,467	342,754	0
28	North City Water Reclamation Plant EDR Upgrade	0	0	0	0	0	0
29	Carmel Valley Trunk Sewer	0	0	0	0	0	0
30	East Mission Gorge Force Main Rehab	0	0	0	563,525	3,069,366	2,217,109
31	East Point Loma TS 12/11 EPAPW	300,000	0	0	0	0	0
32	Balboa Avenue Trunk Sewer	0	0	0	0	0	0
33	Montezuma TS 06/13 EPA	4,000,000	716,941	0	0	0	0
34	USIU Trunk Sewer 4/13 EPA	945,000	204,198	0	0	0	0
35	Lake Murray In Canyon Trunk Sewer 12/11 EPA	220,000	0	0	0	0	0
36	Harbor Drive TS 06/13 EPAPW	8,702,000	1,293,339	0	0	0	0
37	MBC DEWTRING CNTRFGS RPLMT (SA)JO#141590	500,000	3,000,000	4,000,000	3,000,000	1,376,383	0
38	Pipeline Rehabilitation Phase "F-1"	70,000	0	0	0	0	0
39	CIP Bond Issuance Reserve	0	0	0	0	0	0
40	CIS ERP Implementation	0	0	0	0	0	0
41	Balboa Terrace TS 06/13 EPA	7,938,539	1,356,262	0	0	0	0
42	Backup Generators at SPS's, TP, & EMTS-METRO	2,871,623	4,487,451	0	0	0	0
43	EAM ERP Implementation (Muni)	0	3,433,080	3,336,700	1,085,800	0	0
44	Total	\$ 121,049,117	\$ 142,964,695	\$ 140,741,908	\$ 99,533,927	\$ 85,240,076	\$ 81,610,293

City of San Diego  
Wastewater Financial Planning & Rate Design  
Capital Improvement Program (CIP)

Line No.	Project Name	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
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Notes:

1. Source: Engineering News Record (ENR) Los Angeles Construction Cost Index

Dec-12	10,270.93
Dec-07	9,181.67
Dec-02	7,402.75
Dec-92	6,348.55
ENR-5 Yr	2.27%
ENR-10Yr	3.33%
ENR-20Yr	2.43%

2. Public Utilities - FY13-23 Sewer Expenditures provide by City.

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected Metropolitan O&M, Capital and Debt Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Participating Agencies</b>							
1	O&M Allocation	46,289,971	46,061,747	45,952,641	44,619,178	44,726,219	43,284,833
2	Capital Allocation	23,403,233	19,940,247	34,180,793	26,712,518	21,999,093	25,507,183
3	Debt Allocation	23,430,483	23,430,284	24,278,811	24,518,022	24,769,238	27,023,305
4	Subtotal	\$ 93,123,687	\$ 89,432,278	\$ 104,412,245	\$ 95,849,718	\$ 91,494,550	\$ 95,815,321
<b>City of San Diego</b>							
5	O&M Allocation	94,274,800	93,809,999	93,587,792	90,872,042	91,090,041	88,154,494
6	Capital Allocation	46,376,153	39,513,858	67,733,108	52,933,876	43,593,693	50,545,369
7	Debt Allocation	80,225,242	80,224,846	81,906,299	82,380,323	82,878,134	87,344,825
8	Subtotal	\$ 220,876,195	\$ 213,548,703	\$ 243,227,199	\$ 226,186,241	\$ 217,561,868	\$ 226,044,688

City of San Diego

Wastewater Financial Planning & Rate Design

Historic and Projected Metropolitan O&M, Capital and Debt Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>O&amp;M Allocations (City and Participating Agencies)</b>							
1	Sewer Flow	46.96%	46.96%	46.96%	46.96%	46.96%	46.96%
2	City of San Diego Share	65.14%	65.14%	65.14%	65.14%	65.14%	65.14%
3	Participating Agencies Share	34.86%	34.86%	34.86%	34.86%	34.86%	34.86%
4	COD	28.52%	28.52%	28.52%	28.52%	28.52%	28.52%
5	City of San Diego Share	68.86%	68.86%	68.86%	68.86%	68.86%	68.86%
6	Participating Agencies Share	31.14%	31.14%	31.14%	31.14%	31.14%	31.14%
7	TSS	24.51%	24.51%	24.51%	24.51%	24.51%	24.51%
8	City of San Diego Share	68.69%	68.69%	68.69%	68.69%	68.69%	68.69%
9	Participating Agencies Share	31.31%	31.31%	31.31%	31.31%	31.31%	31.31%
<b>Participating Agencies</b>							
1	Sewer Flow	23,014,389	22,900,921	22,846,676	22,183,706	22,236,925	21,520,298
2	COD	12,486,198	12,424,637	12,395,207	12,035,521	12,064,393	11,675,596
3	TSS	10,789,384	10,736,189	10,710,758	10,399,951	10,424,901	10,088,939
4	Subtotal	\$ 46,289,971	\$ 46,061,747	\$ 45,952,641	\$ 44,619,178	\$ 44,726,219	\$ 43,284,833
<b>City of San Diego</b>							
5	Sewer Flow	42,998,499	42,786,504	42,685,156	41,446,509	41,545,938	40,207,042
6	COD	27,606,612	27,470,504	27,405,435	26,610,178	26,674,015	25,814,395
7	TSS	23,669,689	23,552,991	23,497,201	22,815,355	22,870,088	22,133,057
8	Subtotal	\$ 94,274,800	\$ 93,809,999	\$ 93,587,792	\$ 90,872,042	\$ 91,090,041	\$ 88,154,494
9	<b>Total</b>	<b>\$ 140,564,771</b>	<b>\$ 139,871,746</b>	<b>\$ 139,540,433</b>	<b>\$ 135,491,220</b>	<b>\$ 135,816,260</b>	<b>\$ 131,439,327</b>



City of San Diego

Wastewater Financial Planning & Rate Design

Historic and Projected Metropolitan O&M, Capital and Debt Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Capital Allocations (City and Participating Agencies)</b>							
1	Sewer Flow	55.79%	55.79%	55.79%	55.79%	55.79%	55.79%
2	City of San Diego Share	64.86%	64.86%	64.86%	64.86%	64.86%	64.86%
3	Participating Agencies Share	35.14%	35.14%	35.14%	35.14%	35.14%	35.14%
4	COD	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%
5	City of San Diego Share	68.20%	68.20%	68.20%	68.20%	68.20%	68.20%
6	Participating Agencies Share	31.80%	31.80%	31.80%	31.80%	31.80%	31.80%
7	TSS	22.21%	22.21%	22.21%	22.21%	22.21%	22.21%
8	City of San Diego Share	68.76%	68.76%	68.76%	68.76%	68.76%	68.76%
9	Participating Agencies Share	31.24%	31.24%	31.24%	31.24%	31.24%	31.24%
<b>Participating Agencies</b>							
1	Sewer Flow	13,680,652	11,656,321	19,980,810	15,615,136	12,859,845	14,910,543
2	COD	4,880,885	4,158,658	7,128,609	5,571,056	4,588,043	5,319,676
3	TSS	4,841,696	4,125,268	7,071,374	5,526,326	4,551,205	5,276,964
4	Subtotal	\$ 23,403,233	\$ 19,940,247	\$ 34,180,793	\$ 26,712,518	\$ 21,999,093	\$ 25,507,183
<b>City of San Diego</b>							
5	Sewer Flow	25,252,638	21,515,997	36,881,879	28,823,435	23,737,539	27,522,850
6	COD	10,469,028	8,919,922	15,290,182	11,949,379	9,840,911	11,410,194
7	TSS	10,654,487	9,077,939	15,561,047	12,161,062	10,015,243	11,612,325
8	Subtotal	\$ 46,376,153	\$ 39,513,858	\$ 67,733,108	\$ 52,933,876	\$ 43,593,693	\$ 50,545,369
9	<b>Total</b>	<b>\$ 69,779,386</b>	<b>\$ 59,454,105</b>	<b>\$ 101,913,901</b>	<b>\$ 79,646,394</b>	<b>\$ 65,592,786</b>	<b>\$ 76,052,552</b>

City of San Diego  
Wastewater Financial Planning & Rate Design  
Historic and Projected Metropolitan O&M, Capital and Debt Expenses

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Debt Allocations (City and Participating Agencies)</b>							
<b>Participating Agencies</b>							
1	Sewer Flow	13,696,582	13,696,465	14,192,483	14,332,316	14,479,167	15,796,811
2	COD	4,886,568	4,886,526	5,063,492	5,113,381	5,165,773	5,635,872
3	TSS	4,847,334	4,847,292	5,022,837	5,072,325	5,124,297	5,590,622
4	Subtotal	\$ 23,430,483	\$ 23,430,284	\$ 24,278,811	\$ 24,518,022	\$ 24,769,238	\$ 27,023,305
<b>City of San Diego</b>							
5	Sewer Flow	25,282,043	25,281,827	26,197,409	26,455,523	26,726,590	29,158,782
6	COD	10,481,218	10,481,129	10,860,703	10,967,710	11,080,087	12,088,404
7	TSS	10,666,893	10,666,802	11,053,100	11,162,003	11,276,370	12,302,551
8	Subtotal	\$ 46,430,154	\$ 46,429,758	\$ 48,111,212	\$ 48,585,235	\$ 49,083,047	\$ 53,549,737
9	City of San Diego	33,795,088	33,795,088	33,795,088	33,795,088	33,795,088	33,795,088
10	<b>Total</b>	<b>\$ 103,655,725</b>	<b>\$ 103,655,130</b>	<b>\$ 106,185,111</b>	<b>\$ 106,898,345</b>	<b>\$ 107,647,372</b>	<b>\$ 114,368,130</b>

City of San Diego  
Wastewater Financial Planning & Rate Design  
Operating Fund

Line No.	Description			Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
Wastewater Operating Fund									
Revenue									
Rate Revenue									
1	Revenue from Existing Rates			288,313,700	285,889,800	286,815,100	292,755,900	294,833,900	296,915,700
2	Year	Months Effective	Rate Adj						
3	FY 2013	12	0.0%	0	0	0	0	0	0
4	FY 2014	12	0.0%		0	0	0	0	0
5	FY 2015	12	0.0%			0	0	0	0
6	FY 2016	12	0.0%				0	0	0
7	FY 2017	12	0.0%					0	0
8	FY 2018	12	0.0%						0
9	FY 2019	12	0.0%						
10	FY 2020	12	0.0%						
11	FY 2021	12	0.0%						
12	FY 2022	12	0.0%						
13	FY 2023	12	0.0%						
14	Increased Revenue Due to Adjustments			0	0	0	0	0	0
15	Subtotal Rate Revenue			288,313,700	285,889,800	286,815,100	292,755,900	294,833,900	296,915,700
Other Operating Revenue									
16	Other Sewage Services (1)			8,073,000	8,097,000	8,122,000	8,146,000	8,170,000	8,195,000
17	Maint & Operation Metro			74,401,100	73,480,100	77,067,600	74,479,700	73,895,300	75,409,600
18	Other Sewage Treatment Plant			15,000	15,000	15,000	15,000	15,000	15,000
19	New Sewer Service			7,000	7,000	7,000	7,000	7,000	7,000
20	Services Rendered Other Funds			4,512,000	4,507,000	4,545,000	4,583,000	4,622,000	4,662,000
21	Other Revenue			5,606,000	5,613,000	5,615,000	5,817,000	5,818,000	5,820,000
22	Subtotal Other Operating Revenue			92,614,100	91,719,100	95,371,600	93,047,700	92,527,300	94,108,600
Non-Operating Revenue									
23	Sale of Electricity/Gas Engine Generation			1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
22	Earnings from Investments			3,157,300	3,055,900	4,361,100	6,107,100	7,574,400	10,535,100
24	Subtotal Non-Operating Revenue			5,007,300	4,905,900	6,211,100	7,957,100	9,424,400	12,385,100

City of San Diego  
Wastewater Financial Planning & Rate Design  
Operating Fund

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
Transfers							
25	From Operating Reserve	0	0	0	0	0	0
26	From Rate Stabilization Reserve	0	0	0	0	0	0
27	From DRES	0	0	0	0	0	0
28	Subtotal Transfers	0	0	0	0	0	0
25	<b>Total Revenue</b>	<b>\$ 385,935,100</b>	<b>\$ 382,514,800</b>	<b>\$ 388,397,800</b>	<b>\$ 393,760,700</b>	<b>\$ 396,785,600</b>	<b>\$ 403,409,400</b>
<b>Revenue Requirements</b>							
Operating & Maintenance							
29	O&M Expenses (Muni)	88,014,100	96,231,500	93,680,100	92,488,000	92,457,900	91,865,600
30	O&M Expenses (Metro)	140,564,800	139,871,700	139,540,400	135,491,200	135,816,300	131,439,300
31	Subtotal O&M	228,578,900	236,103,200	233,220,500	227,979,200	228,274,200	223,304,900
Debt Service							
32	Existing Long Term Debt						
33	Revenue Bonds	102,487,700	102,483,500	102,486,200	102,479,000	102,484,700	102,674,300
34	SRF Loans	6,059,200	7,532,700	10,981,700	11,697,800	12,445,900	12,445,900
35	Proposed Long Term Debt						
36	Revenue Bonds	0	0	0	0	0	4,255,100
37	Total Debt Service	108,546,900	110,016,200	113,467,900	114,176,800	114,930,600	119,375,300
Transfers							
38	To CIP Fund (PAYGO)	21,788,800	24,304,000	24,468,600	17,696,800	15,499,100	15,175,500
39	To CIP Fund (Other Capital Financing)	53,000,400	63,523,000	81,383,200	66,540,100	61,996,200	0
40	To Operating Reserve	0	0	0	0	0	0
41	To Capital Reserve	0	0	0	0	0	0
42	To Rate Stabilization Reserve	0	0	0	0	0	0
43	To DRES	0	0	0	0	0	0
44	Total Transfers	74,789,200	87,827,000	105,851,800	84,236,900	77,495,300	15,175,500
38	<b>Total Revenue Requirements</b>	<b>\$ 411,915,000</b>	<b>\$ 433,946,400</b>	<b>\$ 452,540,200</b>	<b>\$ 426,392,900</b>	<b>\$ 420,700,100</b>	<b>\$ 357,855,700</b>

City of San Diego  
Wastewater Financial Planning & Rate Design  
Operating Fund

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
45	Net Annual Cash Balance	(25,979,900)	(51,431,600)	(64,142,400)	(32,632,200)	(23,914,500)	45,553,700
46	Beginning Fund Balance	338,360,100	312,380,200	260,948,600	196,806,200	164,174,000	140,259,500
47	<b>Net Cumulative Fund Balance</b>	<b>\$ 312,380,200</b>	<b>\$ 260,948,600</b>	<b>\$ 196,806,200</b>	<b>\$ 164,174,000</b>	<b>\$ 140,259,500</b>	<b>\$ 185,813,200</b>
Minimum Reserves Balance							
48	Operation Reserve	39,531,000	39,531,000	39,531,000	39,531,000	39,531,000	39,531,000
49	Capital Reserve	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
50	Rate Stabilization Reserve	21,300,000	21,300,000	21,300,000	21,300,000	21,300,000	21,300,000
51	DRES Reserve	28,681,400	28,681,400	28,681,400	28,681,400	28,681,400	28,681,400
52	Subtotal Minimum Reserves Balance	\$ 94,512,400	\$ 94,512,400	\$ 94,512,400	\$ 94,512,400	\$ 94,512,400	\$ 94,512,400
53	<b>Surplus/Deficit</b>	<b>\$ 217,867,800</b>	<b>\$ 166,436,200</b>	<b>\$ 102,293,800</b>	<b>\$ 69,661,600</b>	<b>\$ 45,747,100</b>	<b>\$ 91,300,800</b>
54	Cumulative Revenue Increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
55	Adjustment to Annualize Rate Increase	0	0	0	0	0	0
56	Cumulative Revenues	\$ 288,313,700	\$ 285,889,800	\$ 286,815,100	\$ 292,755,900	\$ 294,833,900	\$ 296,915,700
57	Interest Rate (2)	0.30%	0.30%	0.75%	1.50%	2.25%	3.25%

Notes:

1. Other Sewage Services subject to increases consists of Navy, MCAS, and Prisons.
2. Interest rates obtained from Pool Yield Forecast provided by the City Treasurer's Office.

City of San Diego  
Wastewater Financial Planning & Rate Design  
Capital Improvement Fund

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Wastewater Capital Fund</b>							
1	Total Projects to be Funded	108,944,200	121,520,000	122,343,200	88,484,100	77,495,300	75,877,700
2	Less Projects not Eligible for Debt Funding						
3	Bond Proceeds Balance						
4	SRF Proceeds	34,155,000	33,693,000	16,491,400	4,247,200		
5	Grants						
6	Capacity Fees	No	0	0	0	0	0
7	PAYGO Funds (% of CIP) (1)	20%	21,788,800	24,304,000	24,468,600	17,696,800	15,175,500
8	Other Cash Financing (2)		53,000,400	63,523,000	81,383,200	66,540,100	61,996,200
9	DRES Transfers		0	0	0	0	0
10	Capital Reserve Transfers		0	0	0	0	0
11	Total Projects Eligible for Debt Funding	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,702,200
12	Years to Finance		0	0	0	0	2
13	Funds Needed		0	0	0	0	112,700,500
14	Amount of Issue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 123,684,300

Notes:

1. City policy to finance 20% of CIP with pay as you go funds (cash).
2. Other Cash Financing are other funds that include capital cash balance, transfers from operating, capacity fee, interest income, etc.

City of San Diego  
Wastewater Financial Planning & Rate Design  
Capital Improvement Fund

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Wastewater Capital Fund</b>							
Source of Funds							
1	Bond Proceeds	0	0	0	0	0	60,702,200
2	SRF Proceeds	34,155,000	33,693,000	16,491,400	4,247,200	0	0
3	Grants	0	0	0	0	0	0
4	PAYGO Funds	21,788,800	24,304,000	24,468,600	17,696,800	15,499,100	15,175,500
5	Other Cash Financing	53,000,400	63,523,000	81,383,200	66,540,100	61,996,200	0
6	DRES Transfers	0	0	0	0	0	0
7	Capital Reserve Transfers	0	0	0	0	0	0
8	Total Sources	\$ 108,944,200	\$ 121,520,000	\$ 122,343,200	\$ 88,484,100	\$ 77,495,300	\$ 75,877,700
Use of Funds							
9	CIP Expenditures	108,944,200	121,520,000	122,343,200	88,484,100	77,495,300	75,877,700
10	Total Uses	\$ 108,944,200	\$ 121,520,000	\$ 122,343,200	\$ 88,484,100	\$ 77,495,300	\$ 75,877,700
11	Net Annual Cash Balance	0	0	0	0	0	0

City of San Diego  
Wastewater Financial Planning & Rate Design  
Capital Improvement Fund

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Revenue Bonds Funds</b>							
Source of Funds							
1	Bond Proceeds	0	0	0	0	0	123,684,300
2	Earnings from Investments	0	0	0	0	0	999,500
3	Total Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 124,683,800
Use of Funds							
4	Transfer to Capital Fund	0	0	0	0	0	60,702,200
5	Interest to Capital Fund	0	0	0	0	0	999,500
6	Transfer to Bond Debt Service Fund	0	0	0	0	0	8,510,200
7	Debt Expense	0	0	0	0	0	2,473,600
8	Total Uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,685,500
9	Net Annual Cash Balance	0	0	0	0	0	51,998,300
10	Beginning Unrestricted Cash Balance	0	0	0	0	0	0
11	Net Cumulative Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51,998,300



City of San Diego

Wastewater Financial Planning & Rate Design

Reserves

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Reserves Cash Balance Summary</b>							
1	Operation Reserve	39,531,000	39,531,000	39,531,000	39,531,000	39,531,000	39,531,000
2	Capital Reserve	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
3	Rate Stabilization Reserve	21,300,000	21,300,000	21,300,000	21,300,000	21,300,000	21,300,000
4	DRES Reserve	28,681,400	28,681,400	28,681,400	28,681,400	28,681,400	28,681,400
5	Bond Debt Service Reserve	90,860,400	90,860,400	90,860,400	90,860,400	90,860,400	95,115,500
6	SRF Debt Service Reserve	4,883,647	5,639,249	6,387,370	6,387,370	6,387,370	6,387,370
7	Total	\$ 190,256,447	\$ 191,012,049	\$ 191,760,170	\$ 191,760,170	\$ 191,760,170	\$ 196,015,270
<b>Operating Reserve</b>							
Source of Funds							
1	Wastewater Operating Fund						
2	Earnings from Investments	118,800	118,800	297,600	597,400	899,600	1,306,000
3	Total Sources	\$ 118,800	\$ 118,800	\$ 297,600	\$ 597,400	\$ 899,600	\$ 1,306,000
Use of Funds							
4	Wastewater Operating Fund						
5	Interest to Operating Fund	118,800	118,800	297,600	597,400	899,600	1,306,000
6	Total Uses	\$ 118,800	\$ 118,800	\$ 297,600	\$ 597,400	\$ 899,600	\$ 1,306,000
7	Net Annual Cash Balance	0	0	0	0	0	0
8	Beginning Unrestricted Fund Balance	39,531,000	39,531,000	39,531,000	39,531,000	39,531,000	39,531,000
9	Net Cumulative Fund Balance	\$ 39,531,000	\$ 39,531,000	\$ 39,531,000	\$ 39,531,000	\$ 39,531,000	\$ 39,531,000

City of San Diego

Wastewater Financial Planning & Rate Design

Reserves

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Capital Reserve</b>							
Source of Funds							
1	Wastewater Operating Fund						
2	Earnings from Investments	15,000	15,000	37,600	75,600	113,800	165,200
3	Total Sources	\$ 15,000	\$ 15,000	\$ 37,600	\$ 75,600	\$ 113,800	\$ 165,200
Use of Funds							
4	Wastewater Capital Fund						
5	Interest to Operating Fund	15,000	15,000	37,600	75,600	113,800	165,200
6	Total Uses	\$ 15,000	\$ 15,000	\$ 37,600	\$ 75,600	\$ 113,800	\$ 165,200
7	Net Annual Cash Balance	0	0	0	0	0	0
8	Beginning Unrestricted Fund Balance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
9	Net Cumulative Fund Balance	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>Rate Stabilization Reserve</b>							
Source of Funds							
1	Wastewater Operating Fund						
2	Earnings from Investments	64,000	64,000	160,400	321,900	484,700	703,700
3	Total Sources	\$ 64,000	\$ 64,000	\$ 160,400	\$ 321,900	\$ 484,700	\$ 703,700
Use of Funds							
4	Wastewater Operating Fund						
5	Interest to Operating Fund	64,000	64,000	160,400	321,900	484,700	703,700
6	Total Uses	\$ 64,000	\$ 64,000	\$ 160,400	\$ 321,900	\$ 484,700	\$ 703,700
7	Net Annual Cash Balance	0	0	0	0	0	0
8	Beginning Unrestricted Fund Balance	21,300,000	21,300,000	21,300,000	21,300,000	21,300,000	21,300,000
9	Net Cumulative Fund Balance	\$ 21,300,000	\$ 21,300,000	\$ 21,300,000	\$ 21,300,000	\$ 21,300,000	\$ 21,300,000

City of San Diego  
Wastewater Financial Planning & Rate Design  
Reserves

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>DRES Reserve</b>							
Source of Funds							
1	Wastewater Operating Fund						
2	Earnings from Investments	86,200	86,200	215,900	433,500	652,700	947,500
3	Total Sources	\$ 86,200	\$ 86,200	\$ 215,900	\$ 433,500	\$ 652,700	\$ 947,500
Use of Funds							
4	Wastewater Operating Fund						
5	Wastewater Capital Fund						
6	Interest to Operating Fund	86,200	86,200	215,900	433,500	652,700	947,500
7	Total Uses	\$ 86,200	\$ 86,200	\$ 215,900	\$ 433,500	\$ 652,700	\$ 947,500
8	Net Annual Cash Balance	0	0	0	0	0	0
9	Beginning Unrestricted Fund Balance	28,681,400	28,681,400	28,681,400	28,681,400	28,681,400	28,681,400
10	Net Cumulative Fund Balance	\$ 28,681,400	\$ 28,681,400	\$ 28,681,400	\$ 28,681,400	\$ 28,681,400	\$ 28,681,400
<b>Bond Debt Service Reserve</b>							
Source of Funds							
1	Wastewater Operating Fund						
2	Earnings from Investments	1,900,500	1,900,500	1,900,500	1,900,500	1,900,500	1,989,500
3	Total Sources	\$ 1,900,500	\$ 1,900,500	\$ 1,900,500	\$ 1,900,500	\$ 1,900,500	\$ 1,989,500
Use of Funds							
4	Wastewater Operating Fund						
5	Wastewater Capital Fund						
6	Interest to Operating Fund	1,900,500	1,900,500	1,900,500	1,900,500	1,900,500	1,989,500
7	Total Uses	\$ 1,900,500	\$ 1,900,500	\$ 1,900,500	\$ 1,900,500	\$ 1,900,500	\$ 1,989,500
8	Net Annual Cash Balance	0	0	0	0	0	0
9	Beginning Unrestricted Fund Balance	90,860,400	90,860,400	90,860,400	90,860,400	90,860,400	95,115,500
10	Net Cumulative Fund Balance	\$ 90,860,400	\$ 90,860,400	\$ 90,860,400	\$ 90,860,400	\$ 90,860,400	\$ 95,115,500
11	Interest Rate (1)	2.07%	2.07%	2.07%	2.07%	2.07%	2.07%

City of San Diego

Wastewater Financial Planning & Rate Design

Reserves

Line No.	Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>SRF Debt Service Reserve</b>							
Source of Funds							
1	Wastewater Operating Fund						
2	SRF Reserve Requirement (2)	4,883,647	755,602	748,121			
3	Earnings from Investments	0	14,700	42,500	96,500	145,400	211,000
4	Total Sources	\$ 4,883,647	\$ 770,302	\$ 790,621	\$ 96,500	\$ 145,400	\$ 211,000
Use of Funds							
5	Wastewater Operating Fund						
6	Wastewater Capital Fund						
7	Interest to Operating Fund	0	14,700	42,500	96,500	145,400	211,000
8	Total Uses	\$ 0	\$ 14,700	\$ 42,500	\$ 96,500	\$ 145,400	\$ 211,000
9	Net Annual Cash Balance	4,883,647	755,602	748,121	0	0	0
10	Beginning Unrestricted Fund Balance	0	4,883,647	5,639,249	6,387,370	6,387,370	6,387,370
11	Net Cumulative Fund Balance	\$ 4,883,647	\$ 5,639,249	\$ 6,387,370	\$ 6,387,370	\$ 6,387,370	\$ 6,387,370

Notes:

1. Interest rates based on Rate of Return provided by the City Treasurer's Office.
2. SRF Reserve Requirement is identified in the SRF documents. Amount to be inputted manually since SRF are not calculated in model.

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Debt Service Coverage**

Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
<b>Debt Service Coverage Summary</b>						
Cashflow						
Total Revenue	395,237,300	391,840,300	397,746,600	403,156,200	406,228,100	412,899,100
Total Operating Expenses	228,578,900	236,103,200	233,220,500	227,979,200	228,274,200	223,304,900
Net Revenue Available For Debt Service	\$ 166,658,400	\$ 155,737,100	\$ 164,526,100	\$ 175,177,000	\$ 177,953,900	\$ 189,594,200
Debt Service						
Total Parity Debt Service	102,487,694	103,957,036	107,408,768	108,117,562	108,871,383	109,060,933
Total Debt Service	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214
Parity Debt Service Coverage (Requires 1.2x)	1.63	1.50	1.53	1.62	1.63	1.74
Overall Debt Service Coverage (Requires 1.1x)	1.54	1.42	1.45	1.53	1.55	1.65
Operating Revenue						
Sewer Service Charges	288,313,700	285,889,800	286,815,100	292,755,900	294,833,900	296,915,700
Other Sewage Services	8,073,000	8,097,000	8,122,000	8,146,000	8,170,000	8,195,000
Maint & Operation Metro	74,401,100	73,480,100	77,067,600	74,479,700	73,895,300	75,409,600
Other Sewage Treatment Plant	15,000	15,000	15,000	15,000	15,000	15,000
New Sewer Service	7,000	7,000	7,000	7,000	7,000	7,000
Services Rendered Other Funds	4,512,000	4,507,000	4,545,000	4,583,000	4,622,000	4,662,000
Other Revenue	5,606,000	5,613,000	5,615,000	5,817,000	5,818,000	5,820,000
Sale of Electricity/Gas Engine Generation	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Total Operating Revenue	\$ 382,777,800	\$ 379,458,900	\$ 384,036,700	\$ 387,653,600	\$ 389,211,200	\$ 392,874,300
Operating Expenses						
Department Expenses (Muni)	88,014,100	96,231,500	93,680,100	92,488,000	92,457,900	91,865,600
Department Expenses (Metro)	140,564,800	139,871,700	139,540,400	135,491,200	135,816,300	131,439,300
Total Operating Expenses	\$ 228,578,900	\$ 236,103,200	\$ 233,220,500	\$ 227,979,200	\$ 228,274,200	\$ 223,304,900

**City of San Diego**  
**Wastewater Financial Planning & Rate Design**  
**Debt Service Coverage**

Description	Budget FY 2013	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018
Net Operating Revenue	\$ 154,198,900	\$ 143,355,700	\$ 150,816,200	\$ 159,674,400	\$ 160,937,000	\$ 169,569,400
Transfer (to)/from RSF	0	0	0	0	0	0
Interest Income on Operating Funds	3,157,300	3,055,900	4,361,100	6,107,100	7,574,400	10,535,100
Capacity Fee Proceeds	9,302,200	9,325,500	9,348,800	9,395,500	9,442,500	9,489,700
Total Adjusted Net System Revenues	\$ 166,658,400	\$ 155,737,100	\$ 164,526,100	\$ 175,177,000	\$ 177,953,900	\$ 189,594,200
<b>Senior Debt Service Coverage</b>						
Projected Senior Debt Service	102,487,694	103,957,036	107,408,768	108,117,562	108,871,383	109,060,933
Senior Debt Service Coverage	1.63	1.50	1.53	1.62	1.63	1.74
<b>Aggregate Debt Service Coverage</b>						
Net System Revenues	166,658,400	155,737,100	164,526,100	175,177,000	177,953,900	189,594,200
Total Net System Revenues	\$ 166,658,400	\$ 155,737,100	\$ 164,526,100	\$ 175,177,000	\$ 177,953,900	\$ 189,594,200
Projected Senior Debt Service	102,487,694	103,957,036	107,408,768	108,117,562	108,871,383	109,060,933
Projected Subordinate Debt Service	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214	6,059,214
Aggregate Debt Service	\$ 108,546,908	\$ 110,016,250	\$ 113,467,982	\$ 114,176,777	\$ 114,930,598	\$ 115,120,148
Aggregate Debt Coverage	1.54	1.42	1.45	1.53	1.55	1.65