



SUPERIOR MANAGEMENT

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P.O. Box 130308
Spring, TX 77393

Office: (713) 557-0808
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*Rate Study Video Conference Conducted on February 21, 2024
Revised Report Submitted March 8, 2024
On-site Presentation Delivered on June 11, 2024*

CITY OF LEON VALLEY(CITY) **RATE STUDY REPORT FY-2023 & FY-2024 DATA INCLUDED**

This report is intended for the Governing Board and Management of the CITY OF LEON VALLEY

Superior Water Management of Texas LLC conducted the Rate Study from September 2023 through June 2024 using information, data, and guidance supplied by the CITY OF LEON VALLEY. 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-2024 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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- A. **Superior Rate Study** – The final report shall explicitly include the following elements and analysis:
- **Current Rate Structure:** Assess the current rate structure's performance as a baseline for comparing recommended changes.
 - **Equity:** Assess the equity of recommended water and sewer rates for all types of property ownership to include multi-family units and other commercial uses.
 - **Conservation Impacts:** Assess the interaction between the water conservation elements of the recommended rate structure and their impacts on the ability to fund water operations as well as their impact on the economic well-being of the community.
 - **Rate-payer Education/Communication:** Recommend methods for communicating utility costs to include layout of the utility bill and how it might be used to identify actual costs of providing water and sewer services under recommended rate structures. Assess ease of communication associated with each recommended rate structure. Present/Explain Rate Study during a public meeting.
 - **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.
 - **Budgeting Horizon and Cycle:** Assess appropriate budgeting horizon and cycle needed to support recommended rate structures
 - **Supporting Data:** Provide data supporting conclusions and observations made for each of the areas above and site within study.



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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.

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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<p><u>Overview</u> – The Process</p> <p>In providing adequate water service, every water utility must receive sufficient total revenue to ensure proper operation & maintenance (O&M), development, perpetuation of the system, and preservation of the utility's financial integrity. (AWWA M1)</p>  <p>All Rights Reserved SWMT LLC</p> <p>11</p>	<p><u>RATE STUDY PROCESS</u></p> <ul style="list-style-type: none"> • INCLUDE TOTAL REVENUE REQUIREMENT • SEGREGATE WATER VS. SEWER COSTS • DETERMINE FIXED VS. VARIABLE COSTS • ADD DEBT SERVICE REQUIREMENTS • SUBTRACT OTHER REVENUE ITEMS • ENTER GALLONS, CONNECTIONS, ETC. • CALCULATE RATES <p>All Rights Reserved SWMT LLC</p> <p>12</p>
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The value of "TAP WATER" – As an industry we should help our customers understand the value of the service we provide for them 24-7, 365 days a year.

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

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

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



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



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VALUE OF WATER SERVICE



Pennies Per Gallon ???



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TAP WATER DELIVERS

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

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WHAT DOES A GALLON COST?



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COST OF SERVICE

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



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UTILITY: City of Leon Valley			RATE COMPARISONS TABLE (1 Inch Meter)						
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	6000	10000	17000	20000	25000
	Availability Fee	Difference							
Current Rates Structure	\$38.94	NA	\$48.74	\$69.58	\$105.34	\$159.02	\$263.46	\$312.72	\$394.82
Recommended Rates (With Deprecation)	\$302.55	\$263.61	\$318.57	\$322.08	\$328.92	\$338.04	\$357.68	\$369.24	\$393.76

UTILITY: City of Leon Valley			RATE COMPARISONS TABLE (1 1/2 Inch Meter)						
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	6000	10000	17000	20000	25000
	Availability Fee	Difference							
Current Rates Structure	\$62.26	NA	\$72.06	\$92.90	\$128.66	\$182.34	\$286.78	\$336.04	\$418.14
Recommended Rates (With Deprecation)	\$604.29	\$542.03	\$635.34	\$638.74	\$645.42	\$654.33	\$673.58	\$684.99	\$709.24

UTILITY: City of Leon Valley			RATE COMPARISONS TABLE (2 Inch Meter)						
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	6000	10000	17000	20000	25000
	Availability Fee	Difference							
Current Rates Structure	\$91.38	NA	\$101.18	\$122.02	\$157.78	\$211.46	\$315.90	\$365.16	\$447.26
Recommended Rates (With Deprecation)	\$966.37	\$874.99	\$1,015.53	\$1,018.93	\$1,025.61	\$1,034.51	\$1,053.77	\$1,065.17	\$1,089.42

UTILITY: City of Leon Valley			RATE COMPARISONS TABLE (3 Inch Meter)						
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	6000	10000	17000	20000	25000
	Availability Fee	Difference							
Current Rates Structure	\$259.64	NA	\$269.44	\$290.28	\$326.04	\$379.72	\$484.16	\$533.42	\$615.52
Recommended Rates (With Deprecation)	\$1,811.22	\$1,551.58	\$1,902.62	\$1,906.02	\$1,912.70	\$1,921.61	\$1,940.86	\$1,952.27	\$1,976.52

UTILITY: City of Leon Valley			RATE COMPARISONS TABLE (4 Inch Meter)						
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	6000	10000	17000	20000	25000
	Availability Fee	Difference							
Current Rates Structure	\$330.24	NA	\$340.04	\$360.88	\$396.64	\$450.32	\$554.76	\$604.02	\$686.12
Recommended Rates (With Deprecation)	\$3,018.15	\$2,687.91	\$3,169.90	\$3,173.30	\$3,179.98	\$3,188.89	\$3,208.14	\$3,219.55	\$3,243.80

UTILITY: City of Leon Valley			RATE COMPARISONS TABLE (8 Inch Meter)						
OPTIONS SNAPSHOT	Gallons Billed		1000	3000	6000	10000	17000	20000	25000
	Availability Fee	Difference							
Current Rates Structure	\$1,234.28	NA	\$792.06	\$812.90	\$848.66	\$902.34	\$1,006.78	\$1,056.04	\$1,138.14
Recommended Rates (With Deprecation)	\$9,656.29	\$8,422.01	\$10,139.95	\$10,143.35	\$10,150.03	\$10,158.93	\$10,178.19	\$10,189.59	\$10,213.85



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

METER INVENTORY						
INSERT DATA:						
NO OF 5/8" CUST.=	92%	2430	5/8", 3/4"	EQUIV.	1	2430.00
NO OF 1" CUST.=	2%	59	1"	EQUIV.	2.5	147.50
NO OF 1-1/2" CUST.=	3%	86	1-1/2"	EQUIV.	5	430.00
NO OF 2" CUST.=	2%	55	2"	EQUIV.	8	440.00
NO OF 2-1/2" CUST.=	0%	0	2-1/2"	EQUIV.	12	0.00
NO OF 3" CUST.=	0%	11	3"	EQUIV.	15	165.00
NO OF 4" CUST.=	0%	1	4"	EQUIV.	25	25.00
NO OF 6" CUST.=	0%	0	6"	EQUIV.	50	0.00
NO OF 8" CUST.=	0%	1	8"	EQUIV.	80	80.00
NO OF 10" CUST.=	0%	0	10"	EQUIV.	115	0.00
	100%	2643				3718

ESFC Per Water District Financial Management Guide

TCEQ publication RG-080

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



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

TABLE 2 – RATE COMPARISON DETAIL

UTILITY: City of Leon Valley		Availability Fee	RATE COMPARISONS TABLE (5/8 Inch Meter)						
Current Rates			1000	3000	6000	10000	17000	20000	25000
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
	Water Incls 0 Gals	\$15.08	\$18.64	\$25.76	\$40.94	\$67.18	\$123.60	\$152.28	\$200.08
	Edwards Aquifer Authority fee	\$0.62	\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
	Sewer Incls 1000 Gals	\$15.08	\$15.08	\$27.56	\$46.28	\$71.24	\$114.92	\$133.64	\$164.84
	Sanitation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$30.78	\$34.34	\$55.18	\$90.94	\$144.62	\$249.06	\$298.32	\$380.42
	TCEQ Fee	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
	Total Bill	\$30.98	\$34.54	\$55.38	\$91.14	\$144.82	\$249.26	\$298.52	\$380.62
	COST PER GALLON		\$0.03	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01	\$0.02
NOTES: AVERAGE GALLONS USAGE IS 9,000 GALLONS PER MONTH									
Calculated Rates (Budget Based)		Availability Fee	1000	3000	6000	10000	17000	20000	25000
NOTES: FY2024 Budget	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
	Water Incls 0 Gals	\$9.58	\$9.58	\$9.58	\$24.76	\$51.00	\$107.42	\$136.10	\$183.90
	Edwards Aquifer Authority fee	\$0.62	\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
	Sewer Incls 1000 Gals	\$26.74	\$26.74	\$39.22	\$57.94	\$82.90	\$126.58	\$145.30	\$176.50
	Sanitation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$36.94	\$36.94	\$50.66	\$86.42	\$140.10	\$244.54	\$293.80	\$375.90
	TCEQ Fee	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
	Total Bill	\$37.14	\$37.14	\$50.86	\$86.62	\$140.30	\$244.74	\$294.00	\$376.10
	Percentage Increase	20%	8%	-8%	-5%	-3%	-2%	-2%	-1%
	Dollar Increase	\$6.16	\$2.60	-\$4.52	-\$4.52	-\$4.52	-\$4.52	-\$4.52	-\$4.52
AVG COST PER DAY OVER 30 DAYS		\$0.21	\$0.09	-\$0.15	-\$0.15	-\$0.15	-\$0.15	-\$0.15	-\$0.15
	COST PER GALLON		\$0.04	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.02



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RECOMMENDATION

City of Leon Valley									
RATE COMPARISONS TABLE (5/8 & 3/4 Inch Meter)									
NOTES: AVERAGE GALLONS USEAGE IS 2000 GALLONS PER MONTH									
Recommended Rates	Availability Fee		1000	3000	6000	10000	17000	20000	25000
NOTES:	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Water Incls 0 Gals	\$44.91		\$45.41	\$46.41	\$48.66	\$51.66	\$58.66	\$63.16	\$73.16
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Sewer Incls 0 Gals	\$75.79		\$76.29	\$77.29	\$79.54	\$82.54	\$89.54	\$94.04	\$104.04
Sanitation	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$121.31		\$122.31	\$125.55	\$131.91	\$140.39	\$158.73	\$169.59	\$192.69
TCEQ Fee	\$0.61		\$0.61	\$0.63	\$0.66	\$0.70	\$0.79	\$0.85	\$0.96
Total Bill	\$121.92		\$122.92	\$126.18	\$132.57	\$141.10	\$159.53	\$170.44	\$193.66
Percentage Increase	294%		256%	128%	45%	-3%	-36%	-43%	-49%
Dollar Increase	\$90.94		\$88.38	\$70.80	\$41.43	-\$3.72	-\$89.73	-\$128.08	-\$186.96
AVG COST PER DAY OVER 30 DAYS	\$3.03		\$2.95	\$2.36	\$1.38	-\$0.12	-\$2.99	-\$4.27	-\$6.23
			COST PER GALLON	\$0.12	\$0.04	\$0.02	\$0.01	\$0.01	\$0.01

NOTE: Availability Fee includes water, sewer, capital costs and TCEQ fee





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City of Leon Valley	Availability Fee		RATE COMPARISONS TABLE (1 Inch Meter)						
Current Rates			1000	3000	6000	10000	17000	20000	25000
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
Water Incls 0 Gals	\$19.06		\$22.62	\$29.74	\$44.92	\$71.16	\$127.58	\$156.26	\$204.06
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
Sewer Incls 0 Gals	\$19.06		\$25.30	\$37.78	\$56.50	\$81.46	\$125.14	\$143.86	\$175.06
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.05	\$0.15	\$0.31	\$0.51	\$0.87	\$1.02	\$1.28
Subtotal	\$38.74		\$48.59	\$69.53	\$105.45	\$159.33	\$264.13	\$313.54	\$395.90
TCEQ Fee	\$0.20		\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Total Bill	\$38.94		\$48.74	\$69.58	\$105.34	\$159.02	\$263.46	\$312.72	\$394.82
	COST PER GALLON		\$0.05	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
			RATE COMPARISONS TABLE (1 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	6000	10000	17000	20000	25000
NOTES: Budget Based	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Water (incls 0 gals)	\$112.27		\$112.77	\$113.77	\$116.02	\$119.02	\$126.02	\$130.52	\$140.52
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Sewer (incls 0 gals)	\$189.46		\$189.96	\$190.96	\$193.21	\$196.21	\$203.21	\$207.71	\$217.71
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.05	\$0.15	\$0.31	\$0.51	\$0.87	\$1.02	\$1.28
Subtotal	\$302.35		\$303.40	\$306.75	\$313.26	\$321.94	\$340.64	\$351.66	\$375.01
TCEQ Fee	\$0.20		\$15.17	\$15.34	\$15.66	\$16.10	\$17.03	\$17.58	\$18.75
Total Bill	\$302.55		\$318.57	\$322.08	\$328.92	\$338.04	\$357.68	\$369.24	\$393.76
Percentage Increase	677%		554%	363%	212%	113%	36%	18%	0%
Dollar Increase	\$263.61		\$269.83	\$252.50	\$223.58	\$179.02	\$94.22	\$56.52	-\$1.06
AVG OVER 30 DAYS	\$8.79		\$8.99	\$8.42	\$7.45	\$5.97	\$3.14	\$1.88	-\$0.04
	COST PER GALLON		\$0.32	\$0.11	\$0.05	\$0.03	\$0.02	\$0.02	\$0.02



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City of Leon Valley	Availability Fee	RATE COMPARISONS TABLE (1- 1/2 Inch Meter)							
Current Rates		1000	3000	6000	10000	17000	20000	25000	
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
Water Incls 0 Gals	\$30.72		\$34.28	\$41.40	\$56.58	\$82.82	\$139.24	\$167.92	\$215.72
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
Sewer Incls 0 Gals	\$30.72		\$36.96	\$49.44	\$68.16	\$93.12	\$136.80	\$155.52	\$186.72
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$62.06		\$71.86	\$92.70	\$128.46	\$182.14	\$286.58	\$335.84	\$417.94
TCEQ Fee	\$0.20		\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Total Bill	\$62.26		\$72.06	\$92.90	\$128.66	\$182.34	\$286.78	\$336.04	\$418.14
	COST PER GALLON		\$0.07	\$0.03	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
		RATE COMPARISONS TABLE (1- 1/2 Inch Meter)							
Fair Share Rates	Availability Fee	1000	3000	6000	10000	17000	20000	25000	
NOTES: Budget Based	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Water (incls 0 gals)	\$224.54		\$225.04	\$226.04	\$228.29	\$231.29	\$238.29	\$242.79	\$252.79
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Sewer (incls 0 gals)	\$378.93		\$379.43	\$380.43	\$382.68	\$385.68	\$392.68	\$397.18	\$407.18
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$604.09		\$605.09	\$608.33	\$614.69	\$623.17	\$641.51	\$652.37	\$675.47
TCEQ Fee	\$0.20		\$30.25	\$30.42	\$30.73	\$31.16	\$32.08	\$32.62	\$33.77
Total Bill	\$604.29		\$635.34	\$638.74	\$645.42	\$654.33	\$673.58	\$684.99	\$709.24
Percentage Increase	871%		782%	588%	402%	259%	135%	104%	70%
Dollar Increase	\$542.03		\$563.28	\$545.84	\$516.76	\$471.99	\$386.80	\$348.95	\$291.10
AVG OVER 30 DAYS	\$18.07		\$18.78	\$18.19	\$17.23	\$15.73	\$12.89	\$11.63	\$9.70
	COST PER GALLON		\$0.64	\$0.21	\$0.11	\$0.07	\$0.04	\$0.03	\$0.03



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City of Leon Valley		Availability Fee	RATE COMPARISONS TABLE (2 Inch Meter)						
Current Rates			1000	3000	6000	10000	17000	20000	25000
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
	Water Incls 0 Gals	\$45.28	\$48.84	\$55.96	\$71.14	\$97.38	\$153.80	\$182.48	\$230.28
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
	Sewer Incls 0 Gals	\$45.28	\$51.52	\$64.00	\$82.72	\$107.68	\$151.36	\$170.08	\$201.28
	Edwards Aquifer Authority fee	\$0.62	\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$91.18	\$100.98	\$121.82	\$157.58	\$211.26	\$315.70	\$364.96	\$447.06
	TCEQ Fee	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
	Total Bill	\$91.38	\$101.18	\$122.02	\$157.78	\$211.46	\$315.90	\$365.16	\$447.26
	COST PER GALLON		\$0.10	\$0.04	\$0.03	\$0.02	\$0.02	\$0.02	\$0.02
			RATE COMPARISONS TABLE (2 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	6000	10000	17000	20000	25000
NOTES: Budget Based	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
	Water (incls 0 gals)	\$359.26	\$359.76	\$360.76	\$363.01	\$366.01	\$373.01	\$377.51	\$387.51
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
	Sewer (incls 0 gals)	\$606.29	\$606.79	\$607.79	\$610.04	\$613.04	\$620.04	\$624.54	\$634.54
	Edwards Aquifer Authority fee	\$0.62	\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$966.17	\$967.17	\$970.41	\$976.77	\$985.25	\$1,003.59	\$1,014.45	\$1,037.55
	TCEQ Fee	\$0.20	\$48.36	\$48.52	\$48.84	\$49.26	\$50.18	\$50.72	\$51.88
	Total Bill	\$966.37	\$1,015.53	\$1,018.93	\$1,025.61	\$1,034.51	\$1,053.77	\$1,065.17	\$1,089.42
	Percentage Increase	958%	904%	735%	550%	389%	234%	192%	144%
	Dollar Increase	\$874.99	\$914.35	\$896.91	\$867.83	\$823.05	\$737.87	\$700.01	\$642.16
AVG OVER 30 DAYS		\$29.17	\$30.48	\$29.90	\$28.93	\$27.43	\$24.60	\$23.33	\$21.41
	COST PER GALLON		\$1.02	\$0.34	\$0.17	\$0.10	\$0.06	\$0.05	\$0.04



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City of Leon Valley	Availability Fee	RATE COMPARISONS TABLE (3 Inch Meter)							
Current Rates		1000	3000	6000	10000	17000	20000	25000	
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
Water Incls 0 Gals	\$129.41		\$132.97	\$140.09	\$155.27	\$181.51	\$237.93	\$266.61	\$314.41
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
Sewer Incls 0 Gals	\$129.41		\$135.65	\$148.13	\$166.85	\$191.81	\$235.49	\$254.21	\$285.41
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$259.44		\$269.24	\$290.08	\$325.84	\$379.52	\$483.96	\$533.22	\$615.32
TCEQ Fee	\$0.20		\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Total Bill	\$259.64		\$269.44	\$290.28	\$326.04	\$379.72	\$484.16	\$533.42	\$615.52
	COST PER GALLON		\$0.27	\$0.10	\$0.05	\$0.04	\$0.03	\$0.03	\$0.02
		RATE COMPARISONS TABLE (3 Inch Meter)							
Fair Share Rates	Availability Fee		1000	3000	6000	10000	17000	20000	25000
NOTES: Budget Based	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Water (incls 0 gals)	\$673.61		\$674.11	\$675.11	\$677.36	\$680.36	\$687.36	\$691.86	\$701.86
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Sewer (incls 0 gals)	\$1,136.79		\$1,137.29	\$1,138.29	\$1,140.54	\$1,143.54	\$1,150.54	\$1,155.04	\$1,165.04
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$1,811.02		\$1,812.02	\$1,815.26	\$1,821.62	\$1,830.10	\$1,848.44	\$1,859.30	\$1,882.40
TCEQ Fee	\$0.20		\$90.60	\$90.76	\$91.08	\$91.51	\$92.42	\$92.97	\$94.12
Total Bill	\$1,811.22		\$1,902.62	\$1,906.02	\$1,912.70	\$1,921.61	\$1,940.86	\$1,952.27	\$1,976.52
Percentage Increase	598%		606%	557%	487%	406%	301%	266%	221%
Dollar Increase	\$1,551.58		\$1,633.18	\$1,615.74	\$1,586.66	\$1,541.89	\$1,456.70	\$1,418.85	\$1,361.00
AVG OVER 30 DAYS	\$51.72		\$54.44	\$53.86	\$52.89	\$51.40	\$48.56	\$47.29	\$45.37
	COST PER GALLON		\$1.90	\$0.64	\$0.32	\$0.19	\$0.11	\$0.10	\$0.08



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City of Leon Valley	Availability Fee		RATE COMPARISONS TABLE (4 Inch Meter)						
Current Rates			1000	3000	6000	10000	17000	20000	25000
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
Water Incls 0 Gals	\$164.71		\$168.27	\$175.39	\$190.57	\$216.81	\$273.23	\$301.91	\$349.71
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
Sewer Incls 0 Gals	\$164.71		\$170.95	\$183.43	\$202.15	\$227.11	\$270.79	\$289.51	\$320.71
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$330.04		\$339.84	\$360.68	\$396.44	\$450.12	\$554.56	\$603.82	\$685.92
TCEQ Fee	\$0.20		\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Total Bill	\$330.24		\$340.04	\$360.88	\$396.64	\$450.32	\$554.76	\$604.02	\$686.12
	COST PER GALLON		\$0.34	\$0.12	\$0.07	\$0.05	\$0.03	\$0.03	\$0.03

City of Leon Valley			RATE COMPARISONS TABLE (4 Inch Meter)						
Fair Share Rates	Availability Fee		1000	3000	6000	10000	17000	20000	25000
NOTES: Budget Based	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Water (incls 0 gals)	\$1,122.69		\$1,123.19	\$1,124.19	\$1,126.44	\$1,129.44	\$1,136.44	\$1,140.94	\$1,150.94
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
Sewer (incls 0 gals)	\$1,894.65		\$1,895.15	\$1,896.15	\$1,898.40	\$1,901.40	\$1,908.40	\$1,912.90	\$1,922.90
Edwards Aquifer Authority fee	\$0.62		\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
Sales Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$3,017.95		\$3,018.95	\$3,022.19	\$3,028.55	\$3,037.03	\$3,055.37	\$3,066.23	\$3,089.33
TCEQ Fee	\$0.20		\$150.95	\$151.11	\$151.43	\$151.85	\$152.77	\$153.31	\$154.47
Total Bill	\$3,018.15		\$3,169.90	\$3,173.30	\$3,179.98	\$3,188.89	\$3,208.14	\$3,219.55	\$3,243.80
Percentage Increase	814%		832%	779%	702%	608%	478%	433%	373%
Dollar Increase	\$2,687.91		\$2,829.86	\$2,812.42	\$2,783.34	\$2,738.57	\$2,653.38	\$2,615.53	\$2,557.68
AVG OVER 30 DAYS	\$89.60		\$94.33	\$93.75	\$92.78	\$91.29	\$88.45	\$87.18	\$85.26
	COST PER GALLON		\$3.17	\$1.06	\$0.53	\$0.32	\$0.19	\$0.16	\$0.13



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City of Leon Valley		Availability Fee	RATE COMPARISONS TABLE (8 Inch Meter)						
Current Rates			1000	3000	6000	10000	17000	20000	25000
NOTES:	WATER	Per 1000	\$3.56	\$3.56	\$5.06	\$6.56	\$8.06	\$9.56	\$9.56
	Water Incls 0 Gals	\$616.73	\$168.27	\$175.39	\$190.57	\$216.81	\$273.23	\$301.91	\$349.71
NOTES:	SEWER	Per 1000	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24	\$6.24
	Sewer Incls 0 Gals	\$616.73	\$622.97	\$635.45	\$654.17	\$679.13	\$722.81	\$741.53	\$772.73
	Edwards Aquifer Authority fee	\$0.62	\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$1,234.08	\$791.86	\$812.70	\$848.46	\$902.14	\$1,006.58	\$1,055.84	\$1,137.94
	TCEQ Fee	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
	Total Bill	\$1,234.28	\$792.06	\$812.90	\$848.66	\$902.34	\$1,006.78	\$1,056.04	\$1,138.14
	COST PER GALLON		\$0.79	\$0.27	\$0.14	\$0.09	\$0.06	\$0.05	\$0.05

City of Leon Valley		Availability Fee	RATE COMPARISONS TABLE (8 Inch Meter)						
Fair Share Rates			1000	3000	6000	10000	17000	20000	25000
NOTES: Budget Based	WATER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
	Water (incls 0 gals)	\$3,592.60	\$3,593.10	\$3,594.10	\$3,596.35	\$3,599.35	\$3,606.35	\$3,610.85	\$3,620.85
NOTES:	SEWER	Per 1000	\$0.50	\$0.50	\$0.75	\$0.75	\$1.00	\$1.50	\$2.00
	Sewer (incls 0 gals)	\$6,062.87	\$6,063.37	\$6,064.37	\$6,066.62	\$6,069.62	\$6,076.62	\$6,081.12	\$6,091.12
	Edwards Aquifer Authority fee	\$0.62	\$0.62	\$1.86	\$3.72	\$6.20	\$10.54	\$12.40	\$15.50
	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$9,656.09	\$9,657.09	\$9,660.33	\$9,666.69	\$9,675.17	\$9,693.51	\$9,704.37	\$9,727.47
	TCEQ Fee	\$0.20	\$482.85	\$483.02	\$483.33	\$483.76	\$484.68	\$485.22	\$486.37
	Total Bill	\$9,656.29	\$10,139.95	\$10,143.35	\$10,150.03	\$10,158.93	\$10,178.19	\$10,189.59	\$10,213.85
	Percentage Increase	682%	1180%	1148%	1096%	1026%	911%	865%	797%
	Dollar Increase	\$8,422.01	\$9,347.89	\$9,330.45	\$9,301.37	\$9,256.59	\$9,171.41	\$9,133.55	\$9,075.71
AVG OVER 30 DAYS	\$280.73		\$311.60	\$311.01	\$310.05	\$308.55	\$305.71	\$304.45	\$302.52
	COST PER GALLON		\$10.14	\$3.38	\$1.69	\$1.02	\$0.60	\$0.51	\$0.41



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

WATER RECOMMENDATION			FY2024 WATER REVENUE REQUIREMENT & RATE DESIGN				
UTILITY: City of Leon Valley			All Rights Reserved - Superior Water Management of Texas LLC ©				
REVENUE REQUIREMENT	"FAIR SHARE" RATE ANALYSIS		Superior Water Management of Texas LLC				
			Expense Item	%	Fixed	%	Variable
Expense							
PERSONNEL SERVICES							
Salaries	\$213,280.23	WATER	\$213,280.23	100	\$213,280.23	0	\$0.00
Retirement Plan	\$45,041.36	WATER	\$45,041.36	100	\$45,041.36	0	\$0.00
Group Insurance	\$36,547.20	WATER	\$36,547.20	100	\$36,547.20	0	\$0.00
Worker Compensation	\$4,382.40	WATER	\$4,382.40	100	\$4,382.40	0	\$0.00
Liability Insurance	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Overtime	\$8,000.00	WATER	\$8,000.00	70	\$5,600.00	30	\$2,400.00
Social Security	\$17,245.57	WATER	\$17,245.57	100	\$17,245.57	0	\$0.00
Car Allowance	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Other Benefits	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Standby	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Special Pay	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Certification Pay	\$3,632.00	WATER	\$3,632.00	100	\$3,632.00	0	\$0.00
2021 Winter Storm	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Longevity Pay	\$7,721.60	WATER	\$7,721.60	100	\$7,721.60	0	\$0.00
SUPPLIES							
Office Supplies	\$3,000.00	WATER	\$3,000.00	70	\$2,100.00	30	\$900.00
Operating Supplies	\$39,000.00	WATER	\$39,000.00	70	\$27,300.00	30	\$11,700.00
Repairs & Maintenance - Internal	\$136,400.00	WATER	\$136,400.00	70	\$95,480.00	30	\$40,920.00
Misc. Supplies	\$15,000.00	WATER	\$15,000.00	70	\$10,500.00	30	\$4,500.00
Water Conservation Program	\$2,000.00	WATER	\$2,000.00	100	\$2,000.00	0	\$0.00
CONTRACTUAL SERVICES							
Professional Services	\$50,555.00	WATER	\$50,555.00	100	\$50,555.00	0	\$0.00
Contractual Services	\$369,490.00	WATER	\$369,490.00	100	\$369,490.00	0	\$0.00
Utilities - Telephone	\$17,000.00	WATER	\$17,000.00	100	\$17,000.00	0	\$0.00
Utilities - Gas, Water, Electric	\$100,000.00	WATER	\$100,000.00	70	\$70,000.00	30	\$30,000.00
Printing	\$3,000.00	WATER	\$3,000.00	70	\$2,100.00	30	\$900.00
Advertising	\$5,000.00	WATER	\$5,000.00	100	\$5,000.00	0	\$0.00
Repairs and Maintenance - External	\$145,000.00	WATER	\$145,000.00	70	\$101,500.00	30	\$43,500.00
Equipment Rental	\$10,000.00	WATER	\$10,000.00	100	\$10,000.00	0	\$0.00
Travel	\$1,500.00	WATER	\$1,500.00	100	\$1,500.00	0	\$0.00
Membership, Dues & Licenses	\$2,000.00	WATER	\$2,000.00	100	\$2,000.00	0	\$0.00
Liability Insurance	\$30,000.00	WATER	\$30,000.00	100	\$30,000.00	0	\$0.00
CAPITAL OUTLAY							
Vehicles	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00
Other Machinery & Equipment	\$50,000.00	WATER	\$25,000.00	100	\$25,000.00	0	\$0.00
Water Rights	\$140,000.00	WATER	\$70,000.00	100	\$70,000.00	0	\$0.00
Improvements	\$250,000.00	WATER	\$125,000.00	100	\$125,000.00	0	\$0.00
American Rescue Plan	\$0.00	WATER	\$0.00	70	\$0.00	30	\$0.00
PERSONNEL SERVICES							
Salaries	\$53,320.06	SEWER	\$0.00	100	\$0.00	0	\$0.00
Retirement Plan	\$12,407.19	SEWER	\$0.00	100	\$0.00	0	\$0.00
Group Insurance	\$9,136.80	SEWER	\$0.00	100	\$0.00	0	\$0.00
Worker Compensation	\$1,207.19	SEWER	\$0.00	100	\$0.00	0	\$0.00
Liability Insurance	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Overtime	\$8,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Social Security	\$4,750.50	SEWER	\$0.00	100	\$0.00	0	\$0.00
Standby	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Special Pay	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Certification Pay	\$778.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Longevity Pay	\$1,930.40	SEWER	\$0.00	100	\$0.00	0	\$0.00
SUPPLIES							
Office Supplies	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Operating Supplies	\$5,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Repairs & Maintenance - Internal	\$27,500.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Misc. Supplies	\$27,500.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
CONTRACTUAL SERVICES							
Professional Services	\$50,555.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Contractual Services	\$1,977,787.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Utilities - Telephone	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Utilities - Gas, Water, Electric	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Printing	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Advertising	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Repairs and Maintenance - External	\$60,000.00	SEWER	\$0.00	70	\$0.00	30	\$0.00
Liability Insurance	\$10,000.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Travel	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Sewer Surcharge	\$14,000.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
CAPITAL OUTLAY							
Improvements	\$474,382.00	SEWER	\$0.00	100	\$0.00	0	\$0.00
Transfers to General Fund	\$1,000,000.00	BOTH	\$500,000.00	100	\$500,000.00	0	\$0.00
DEPRECIATION (Audit PAGE 27) =	\$308,223.00	BOTH	\$154,111.50	100	\$154,111.50	0	\$0.00
TOTAL EXPENSE	\$5,751,272.50						
SUB-TOTAL			\$2,138,906.86		\$2,004,086.86		\$134,820.00
% OF TOTAL (FIXED + VARIABLE)				94%		6%	
FROM AUDIT PAGE -20 NOTE -3							
	PRINC. & INTEREST	GR&HWY 42	\$0.00		\$0.00		\$0.00
	LESS OTHER ADMIN REVENUE		\$59,586.00		-\$29,793.00		-\$1,877.92
	LESS OTHER WATER REVENUE		\$10,350.00		-\$9,697.62		-\$652.38
	LESS OTHER SEWER REVENUE		\$0.00		\$0.00		\$0.00
	LESS GARBAGE/SANITATION REVENUE		\$0.00		\$0.00		\$0.00
	TOTAL		\$ 2,098,763.86		\$ 1,966,474.16		\$ 132,289.70



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

RATE CALCULATION & DESIGN									
									PROPOSED RATE
Variable Cost/Test Year Gallons/1,000 =====>				\$0.45/TH.GAL.				USE ->	\$0.50 /TH.GAL.
MINIMUM BILL									
Fixed Cost/12/Customer Equivalents =====>				45.24/MO.				YIELDS ->	\$44.91 /MO.
				45.24/MO. incl. min. gallons					\$44.91 /MO. incl. min. gallons
Test-Yr Customer Equivalents =		3718							
Gallons Included In Minimum Bill =		0							
Test Year Gallons Billed (/1,000) =		301,245,000	301,245						
Average Monthly Usage		9498							
REVENUES GENERATED:									
Connection Size		# of Connections		Base Rate	Minimum Bill Including Gals	Rev/Month	Rev/Year		
5/8", 3/4"	EQUIV.	1	2430	\$44.91	\$44.91	\$109,125.16	\$1,309,501.91		
1"	EQUIV.	2.5	59	\$112.27	\$112.27	\$6,623.85	\$79,486.23		
1-1/2"	EQUIV.	5	86	\$224.54	\$224.54	\$19,310.21	\$231,722.56		
2"	EQUIV.	8	55	\$359.26	\$359.26	\$19,759.29	\$237,111.46		
2-1/2"	EQUIV.	12	0	\$538.89	\$538.89	\$0.00	\$0.00		
3"	EQUIV.	15	11	\$673.61	\$673.61	\$7,409.73	\$88,916.80		
4"	EQUIV.	25	1	\$1,122.69	\$1,122.69	\$1,122.69	\$13,472.24		
6"	EQUIV.	50	0	\$2,245.37	\$2,245.37	\$0.00	\$0.00		
8"	EQUIV.	80	1	\$3,592.60	\$3,592.60	\$3,592.60	\$43,111.17		
10"	EQUIV.	115	0	\$5,164.36	\$5,164.36	\$0.00	\$0.00		
TOTAL MINIMUM CHARGES=>							\$2,003,322.36		
GALLONAGE CHARGES->				301,245@		\$0.50 /1,000 GAL		\$150,622.50	
TOTAL REVENUE GENERATED=>							\$2,153,944.86		



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TABLE 4B – SEWER UTILITY BUDGET-FY 2024

SEWER RECOMMENDATION		FY2024 WATER REVENUE REQUIREMENT & RATE DESIGN						
		All Rights Reserved - Superior Water Management of Texas LLC ©						
UTILITY: City of Leon Valley								
REVENUE REQUIREMENT		"FAIR SHARE" RATE ANALYSIS		Superior Water Management of Texas LLC				
				Expense Item	%	Fixed	%	Variable
EXPENSE								
PERSONNEL SERVICES								
Salaries	\$213,280.23	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Retirement Plan	\$45,041.36	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Group Insurance	\$36,547.20	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Worker Compensation	\$4,382.40	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Liability Insurance	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Overtime	\$8,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Social Security	\$17,245.57	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Car Allowance	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Other Benefits	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Standby	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Special Pay	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Certification Pay	\$3,632.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
2021 Winter Storm	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Longevity Pay	\$7,721.60	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
SUPPLIES								
Office Supplies	\$3,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Operating Supplies	\$39,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Repairs & Maintenance - Internal	\$136,400.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Misc. Supplies	\$15,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Water Conservation Program	\$2,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
CONTRACTUAL SERVICES								
Professional Services	\$50,555.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Contractual Services	\$369,490.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Utilities - Telephone	\$17,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Utilities - Gas, Water, Electric	\$100,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Printing	\$3,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Advertising	\$5,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Repairs and Maintenance - External	\$145,000.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Equipment Rental	\$10,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Travel	\$1,500.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Membership, Dues & Licenses	\$2,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Liability Insurance	\$30,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
CAPITAL OUTLAY								
Vehicles	\$0.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Other Machinery & Equipment	\$50,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Water Rights	\$140,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Improvements	\$250,000.00	WATER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
American Rescue Plan	\$0.00	WATER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
PERSONNEL SERVICES								
Salaries	\$53,320.06	SEWER	\$53,320.06	100	\$53,320.06	0	\$0.00	\$0.00
Retirement Plan	\$12,407.19	SEWER	\$12,407.19	100	\$12,407.19	0	\$0.00	\$0.00
Group Insurance	\$9,136.80	SEWER	\$9,136.80	100	\$9,136.80	0	\$0.00	\$0.00
Worker Compensation	\$1,207.19	SEWER	\$1,207.19	100	\$1,207.19	0	\$0.00	\$0.00
Liability Insurance	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Overtime	\$8,000.00	SEWER	\$8,000.00	70	\$5,600.00	30	\$2,400.00	\$0.00
Social Security	\$4,750.50	SEWER	\$4,750.50	100	\$4,750.50	0	\$0.00	\$0.00
Standby	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Special Pay	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Certification Pay	\$778.00	SEWER	\$778.00	100	\$778.00	0	\$0.00	\$0.00
Longevity Pay	\$1,930.40	SEWER	\$1,930.40	100	\$1,930.40	0	\$0.00	\$0.00
SUPPLIES								
Office Supplies	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Operating Supplies	\$5,000.00	SEWER	\$5,000.00	70	\$3,500.00	30	\$1,500.00	\$0.00
Repairs & Maintenance - Internal	\$27,500.00	SEWER	\$27,500.00	70	\$19,250.00	30	\$8,250.00	\$0.00
Misc. Supplies	\$27,500.00	SEWER	\$27,500.00	70	\$19,250.00	30	\$8,250.00	\$0.00
CONTRACTUAL SERVICES								
Professional Services	\$50,555.00	SEWER	\$50,555.00	100	\$50,555.00	0	\$0.00	\$0.00
Contractual Services	\$1,977,787.00	SEWER	\$1,977,787.00	100	\$1,977,787.00	0	\$0.00	\$0.00
Utilities - Telephone	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Utilities - Gas, Water, Electric	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Printing	\$0.00	SEWER	\$0.00	70	\$0.00	30	\$0.00	\$0.00
Advertising	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Repairs and Maintenance - External	\$60,000.00	SEWER	\$60,000.00	70	\$42,000.00	30	\$18,000.00	\$0.00
Liability Insurance	\$10,000.00	SEWER	\$10,000.00	100	\$10,000.00	0	\$0.00	\$0.00
Travel	\$0.00	SEWER	\$0.00	100	\$0.00	0	\$0.00	\$0.00
Sewer Surcharge	\$14,000.00	SEWER	\$14,000.00	100	\$14,000.00	0	\$0.00	\$0.00
CAPITAL OUTLAY								
Improvements	\$474,382.00	SEWER	\$474,382.00	100	\$474,382.00	0	\$0.00	\$0.00
Transfers to General Fund	\$1,000,000.00	BOTH	\$500,000.00	100	\$500,000.00	0	\$0.00	\$0.00
DEPRECIATION (Audit PAGE 27) = 6%	\$308,223.00	BOTH	\$154,111.50	100	\$154,111.50	0	\$0.00	\$0.00
TOTAL EXPENSE	\$5,751,272.50							
SUB-TOTAL			\$3,392,365.64		\$3,353,965.64		\$38,400.00	
% OF TOTAL (FIXED + VARIABLE)					99%		1%	
FROM AUDIT PAGE -20 NOTE -3			\$0.00		\$0.00		\$0.00	\$0.00
PRINC. & INTEREST GR&HWY 42		\$59,586.00	-\$29,793.00		-\$29,455.76		-\$337.24	\$0.00
LESS OTHER ADMIN REVENUE		\$10,350.00	\$0.00		\$0.00		\$0.00	\$0.00
LESS OTHER WATER REVENUE		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00
LESS OTHER SEWER REVENUE		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00
LESS GARBAGE/SANITATION REVENUE		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00
TOTAL			\$ 3,362,572.64		\$ 3,324,509.88		\$ 38,062.76	



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

RATE CALCULATION & DESIGN													
										PROPOSED RATE			
Variable Cost/Test Year Gallons/1,000 =====>										\$0.13 /TH.GAL.	USE ->	\$0.50 /TH.GAL.	
MINIMUM BILL													
Fixed Cost/12 Customer Equivalents =====>										78.38 /MO.	YIELDS ->	\$75.79 /MO.	
										78.38 /MO. incl. min. gallons		\$75.79 /MO. incl. min. gallons	
Test-Yr Customer Equivalents =		3593											
Gallons Included In Minimum Bill =		0											
Test Year Gallons Billed (/1,000) =		301,245,000	301,245										
Average Monthly Usage		9970											
REVENUES GENERATED:													
Connection Size		# of Connections		Base Rate		Minimum Bill Including Gals		Rev./Month		Rev./Year			
5/8", 3/4" EQUIV.		1	2305	\$75.79		\$75.79		\$174,686.55		\$2,096,238.63			
1" EQUIV.		25	59	\$189.46		\$189.46		\$11,178.42		\$134,141.08			
1-1/2" EQUIV.		5	86	\$378.93		\$378.93		\$32,587.95		\$391,055.36			
2" EQUIV.		8	55	\$606.29		\$606.29		\$33,345.81		\$400,149.67			
2-1/2" EQUIV.		12	0	\$909.43		\$909.43		\$0.00		\$0.00			
3" EQUIV.		15	11	\$1,136.79		\$1,136.79		\$12,504.68		\$150,056.13			
4" EQUIV.		25	1	\$1,894.65		\$1,894.65		\$1,894.65		\$22,735.78			
6" EQUIV.		50	0	\$3,789.30		\$3,789.30		\$0.00		\$0.00			
8" EQUIV.		80	1	\$6,062.87		\$6,062.87		\$6,062.87		\$72,754.49			
10" EQUIV.		115	0	\$8,715.38		\$8,715.38		\$0.00		\$0.00			
										TOTAL MINIMUM CHARGES->		\$3,267,131.14	
										GALLONAGE CHARGES->		301,245 @ \$0.50 /1,000 GAL	\$150,622.50
										TOTAL REVENUE GENERATED->		\$3,417,753.64	



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3. OBSERVATIONS, FINDINGS, AND RECOMMENDATIONS:

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

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

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

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

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

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

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

The CITY currently includes 1000 gallons with the minimum bill for 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.**

For instance, if 3000 gallons are included and the cost added to the base rate, then



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anyone who may use less than 3000 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, the PUCT rules require that all customers should be charged the same rates unless there is a "cost-based justification" for the difference in rates including In City and Out of City customers.

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

Superior Water Management of Texas LLC

By: 

Phillip Givens, Managing Principal



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Additional Source Documents and Information

FY 2024 Budget

WATER, SEWER AND STORMWATER SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	BUDGET 2023-2024
OPERATING REVENUES				
Water Sales	#CONNECT!	#CONNECT!	#CONNECT!	\$ 2,090,215
Sewer Sales	#CONNECT!	#CONNECT!	#CONNECT!	2,516,542
Stormwater Fees	#CONNECT!	#CONNECT!	#CONNECT!	583,679
Customer Penalties	#CONNECT!	#CONNECT!	#CONNECT!	51,576
Tapping Fees	#CONNECT!	#CONNECT!	#CONNECT!	10,000
Connection & Platting	#CONNECT!	#CONNECT!	#CONNECT!	8,360
TOTAL OPERATING REVENUES	#CONNECT!	#CONNECT!	#CONNECT!	5,260,372
OPERATING EXPENSES				
General & Administrative	765,084	-	-	-
Water System	#CONNECT!	#CONNECT!	#CONNECT!	1,264,795
Sewer System	#CONNECT!	#CONNECT!	#CONNECT!	2,263,872
Stormwater	#CONNECT!	#CONNECT!	#CONNECT!	175,600
Depreciation	308,233	-	-	-
TOTAL OPERATING EXPENSES	#CONNECT!	#CONNECT!	#CONNECT!	3,704,267
NET OPERATING INCOME (LOSS)	#CONNECT!	#CONNECT!	#CONNECT!	1,556,105
NON-OPERATING REVENUES (EXPENSES)				
Interest Income and Other	28,490	#CONNECT!	#CONNECT!	60,500
Transfers In-ARPA	230,000	#CONNECT!	#CONNECT!	224,382
Bexar County Seneca Drainage Reimbursement	546,778	#CONNECT!	#CONNECT!	-
Non-Operating Transfer Out-Debt Service	-	(107,863)	(107,863)	(105,363)
Transfer Out Shared Personnel Services	-	(1,299,604)	(1,299,604)	(1,380,646)
Transfer Out Shared Contractual Services	(393,124)	(127,000)	(127,000)	-
TOTAL NON-OPERATING				
NET INCOME (LOSS)	#CONNECT!	#CONNECT!	#CONNECT!	354,978
CHANGES IN WORKING CAPITAL				
Additions to Fixed Assets- Transfer Out to Capital	-	(1,244,050)	(1,244,050)	(914,382)
TOTAL SOURCES (USES) OF WORKING CAPITAL	-	(1,244,050)	(1,244,050)	(914,382)
NET INCREASE (DECREASE) IN WORKING	#CONNECT!	#CONNECT!	#CONNECT!	(559,404)
BEGINNING FUND BALANCE	3,150,191	#CONNECT!	#CONNECT!	2,629,984
*ENDING FUND BALANCE	#CONNECT!	#CONNECT!	#CONNECT!	\$ 2,070,580



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WATER AND SEWER FUND				
SCHEDULE OF OPERATING REVENUES BY SOURCE				
	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2021-2022	2022-2023	2022-2023	2022-2024
OPERATING REVENUES				
Water Sales				
Metered Water	1,829,880	\$ 1,700,000	\$ 1,700,000	\$ 1,770,253
Sewer Sales				
City Service (SAWS)	2,567,913	2,477,000	2,477,000	2,507,356
City Surcharge	9,813	9,600	9,600	9,186
Total Sewer Sales	2,577,726	2,486,600	2,486,600	2,516,542
Storm Water				
Storm Water Fees	291,308	394,288	394,288	396,797.00
Storm Water Fee-SAWS Billing	118,917	195,000	195,000	183,647.00
Storm Water Penalties	3,922	3,100	3,100	3,235.00
Total Storm Water Fees	414,147	592,388	592,388	583,679
Connection Fees	-	-	-	350
Total Connection Fees	-	-	-	350
Customer Fees				
Customer Penalties	58,967	50,000	50,000	51,576
Customer Disconnection Fees	7,500	12,750	12,750	8,010
Total Customer Fees	66,467	62,750	62,750	59,586
Tapping Fees				
Water Tap Fees	165,566	-	-	10,000
Sewer Tap Fees	-	-	-	-
Total Tapping Fees	165,566	-	-	10,000
TOTAL OPERATING REVENUES	\$ 5,381,349	\$ 5,155,171	\$ 5,155,171	\$ 5,260,372

Sewer Rev

Admin Rev,

59,586

Water Rev

10,350



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WATER EXPENSES

	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	BUDGET 2023-2024
PERSONNEL SERVICES				
Salaries	260,942	206,359	206,359	213,280
Retirement Plan	56,330	41,159	41,159	45,041
Group Insurance	50,658	33,187	33,187	36,547
Worker Compensation	12,626	4,216	4,216	4,382
Overtime	22,424	8,000	8,000	8,000
Social Security	23,130	16,589	16,589	17,246
Car Allowance	-	-	-	-
Other Benefits	-	-	-	-
Standby	11,709	-	-	-
Special Pay	5,654	-	-	-
Certification Pay	150	2,495	2,495	3,632
2021 Winter Storm	-	-	-	-
Longevity Pay	13,869	6,726	6,726	7,722
Total Personnel Services	473,272	318,732	318,732	335,850
SUPPLIES				
Office Supplies	501	3,500	3,500	3,000
Operating Supplies	41,760	30,500	30,500	39,000
Misc. Supplies	18,568	15,000	15,000	15,000
Water Conservation Program	-	2,000	2,000	2,000
Total Supplies	110,627	187,400	187,400	195,400
CONTRACTUAL SERVICES				
Professional Services	20,266	20,555	20,555	50,555
Contractual Services	235,114	297,735	297,735	369,490
Utilities - Telephone	12,609	-	-	17,000
Utilities - Gas, Water, Electric	100,434	-	-	100,000
Printing	2,070	3,000	3,000	3,000
Advertising	2,873	5,000	5,000	5,000
Repairs and Maintenance - External	1,062,710	145,000	145,000	145,000
Equipment Rental	-	1,500	1,500	1,500
Travel	3,296	7,000	7,000	10,000
Membership, Dues & Licenses	676	2,000	2,000	2,000
Liability Insurance	-	14,095	14,095	30,000
Total Contractual Services	1,440,048	495,885	495,885	733,545
CAPITAL OUTLAY				
Vehicles	-	-	-	-
Other Machinery & Equipment	-	-	-	50,000
Water Rights	-	-	-	140,000
Improvements	-	-	-	250,000
American Rescue Plan	-	-	-	-
Total Capital Outlay	-	-	-	440,000
TOTAL EXPENSES	\$ 2,023,947	\$ 1,002,017	\$ 1,002,017	\$ 1,704,795



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SEWER - Leon Valley EXPENSES

	ACTUAL 2021-2022	BUDGET 2022-2023	ESTIMATED 2022-2023	BUDGET 2023-2024
PERSONNEL SERVICES				
Salaries	80,904	51,590	51,590	53,320
Retirement Plan	15,250	11,429	11,429	12,407
Group Insurance	14,595	8,297	8,297	9,137
Worker Compensation	4,798	1,171	1,171	1,207
Overtime	60	8,000	8,000	8,000
Social Security	6,340	4,606	4,606	4,751
Standby	-	-	-	-
Special Pay	1,348	-	-	-
Certification Pay	42	624	624	778
Longevity Pay	2,905	1,682	1,682	1,930
Total Personnel Services	150,357	87,398	87,398	91,530
SUPPLIES				
Office Supplies	-	200	200	-
Operating Supplies	-	5,000	5,000	5,000
Repairs & Maintenance - Internal	-	27,500	27,500	27,500
Misc. Supplies	-	5,000	5,000	27,500
Total Supplies	-	37,700	37,700	60,000
CONTRACTUAL SERVICES				
Professional Services	5,070	25,555	25,555	50,555
Contractual Services	1,700,869	1,977,787	1,977,787	1,977,787
Utilities - Telephone	-	-	-	-
Utilities - Gas, Water, Electric	542	-	-	-
Printing	-	-	-	-
Advertising	-	-	-	-
Repairs and Maintenance - External	352,098	60,000	60,000	60,000
Liability Insurance	-	2,080	2,080	10,000
Travel	-	-	-	-
Sewer Surcharge	10,722	14,000	14,000	14,000
Total Contractual Services	2,069,301	2,079,422	2,079,422	2,112,342
CAPITAL OUTLAY				
Improvements	-	-	-	474,382
Total Capital Outlay	-	-	-	474,382
TOTAL EXPENSES	\$ 2,219,658	\$ 2,204,520	\$ 2,204,520	\$ 2,738,254



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CURRENT UTILITY RATE SCHEDULE

City of Leon Valley

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Leon Valley, TX Code of Ordinances

ARTICLE A11.000 - WATER AND SEWER FEES

Sec. A11.001 - Generally

(a) *Monthly water rates and charges, all customers residential or nonresidential.* The rates set forth below are hereby established and shall be charged for water provided for monthly billings effective after publication as required by law:

(1) *Monthly meter charge.*

Meter Size	Fee
Residential 5/8"	\$11.76
Commercial 5/8"	\$12.30
Residential 3/4"	\$13.39
Commercial 3/4"	\$15.08
1"	\$19.06
1½"	\$30.72
2"	\$45.28
3"	\$129.41
4"	\$164.71
8"	\$616.73

(2) *Monthly volumetric rate (per thousand gallons).*

(A) *Commercial.*

- (i) 0—500,000: \$3.70.
- (ii) Above 500,000: \$3.95.

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Leon Valley, TX Code of Ordinances

(B) *Residential.*

- (i) 0—3,000: \$3.56.
- (ii) 3,001—6,000: \$5.06.
- (iii) 6,001—10,000: \$6.56.
- (iv) 10,001—17,000: \$8.06.
- (v) Above 17,001: \$9.56.



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(c) Monthly residential and nonresidential sewer service rates. The rates set forth below are hereby established and shall be charged for monthly sewer service provided effective after publication as required by law:					
(1) Monthly sewer service rates, residential and nonresidential.					
(A) Minimum bill: \$15.08.					
(B) Residential (gallons included in minimum bill): 1,000.					
(C) Nonresidential (gallons included in minimum bill): 0.					
(D) Volumetric rate: \$6.24.					

METER INVENTORY

7. Meter Inventory (number of 5/8-3/4 inch, 1 inch, 2 inch, etc.) by Water Utility and Sewer Utility Please complete the green section below.

METER INVENTORY	WATER UTIL				
INSERT DATA			WATER		
NO OF 5/8" CUS	2430		5/8", 3/4"	EQUIV.	1
NO OF 1" CUS	59		1"	EQUIV.	2.5
NO OF 1-1/2" CUS	86		1-1/2"	EQUIV.	5
NO OF 2" CUS	55		2"	EQUIV.	8
NO OF 2-1/2" CUS	0		2-1/2"	EQUIV.	12
NO OF 3" CUS	11		3"	EQUIV.	15
NO OF 4" CUS	1		4"	EQUIV.	25
NO OF 6" CUS	0		6"	EQUIV.	50
NO OF 8" CUS	1		8"	EQUIV.	80
NO OF 10" CUS	0		10"	EQUIV.	115
	100%				
ESFC Per Water District Finar			TCEQ publication RG-080		
METER INVENTORY	SEWER UTIL				
INSERT DATA			SEWER		
NO OF 5/8" CUS	2305		5/8", 3/4"	EQUIV.	1
NO OF 1" CUS	59		1"	EQUIV.	2.5
NO OF 1-1/2" CUS	86		1-1/2"	EQUIV.	5
NO OF 2" CUS	55		2"	EQUIV.	8
NO OF 2-1/2" CUS	0		2-1/2"	EQUIV.	12
NO OF 3" CUS	11		3"	EQUIV.	15
NO OF 4" CUS	1		4"	EQUIV.	25
NO OF 6" CUS	0		6"	EQUIV.	50
NO OF 8" CUS	1		8"	EQUIV.	80
NO OF 10" CUS	0		10"	EQUIV.	115
	100%				
ESFC Per Water District Finar			TCEQ publication RG-080		



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DEPRECIATION PER AUDIT INFORMATION

CITY OF LEON VALLEY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities
	Water and Sewer System
OPERATING REVENUES	
Metered Water Sales	\$ 1,847,657
Wastewater Sales Charges	2,577,726
Storm Water Fees	410,225
Connection and Platting	469,172
Customer Penalties	62,889
Customer Disconnect Fees	7,500
Tap Fees	6,180
TOTAL OPERATING REVENUES	<u>5,381,349</u>
OPERATING EXPENSES	
General and Administrative	765,084
Water System	2,023,947
Wastewater System	2,219,658
Stormwater System	240,444
Depreciation	308,233
TOTAL OPERATING EXPENSES	<u>5,557,366</u>
OPERATING INCOME (LOSS)	<u>(176,017)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment Earnings	28,490
Interest Expense	(55,815)
Miscellaneous - Non Capital	181,383
Grants - Capital	365,395
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>519,453</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>343,436</u>
TRANSFERS AND CONTRIBUTIONS	
Transfers In	230,000
Transfers Out	(624,509)
TOTAL TRANSFERS AND CONTRIBUTIONS	<u>(394,509)</u>
CHANGE IN NET POSITION	(51,073)
NET POSITION AT BEGINNING OF YEAR	<u>10,155,792</u>
NET POSITION AT END OF YEAR	<u>\$ 10,104,719</u>

See accompanying notes to basic financial statements.



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DEBT (for informational purpose only):

CITY OF LEON VALLEY NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2022

NOTE 8 -- OTHER POST EMPLOYMENT BENEFIT (OPEB) (Continued)

Deferred outflows of resources in the amount of \$3,885 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the total OPEB liability for the subsequent plan year ended December 31, 2022 (fiscal year ended September 30, 2023). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended December 31,	
2022	\$ 31,486
2023	31,031
2024	21,596
2025	10,426
2026	1,222
	<u>\$ 95,761</u>

NOTE 9 -- FUND BALANCE

As of September 30, 2022, fund balances consist of the following:

	General Fund	Debt Service	Street Maintenance Tax Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
<i>Fund Balances:</i>					
Nonspendable:					
Inventory	\$ 4,568	\$ -	\$ -	\$ -	\$ 4,568
Prepaid Items	-	-	-	-	-
Restricted for:					
Public, Education and Governmental	298,380	-	-	-	298,380
Debt Service	-	414,100	-	-	414,100
Parks	-	-	-	-	-
Economic Development Corporation	-	-	-	-	-
Street Maintenance	-	-	1,245,522	-	1,245,522
Crime Control and Prevention District	-	-	-	508,228	508,228
Federal Police Forfeitures	-	-	-	279,412	279,412
Other:					
Park Bucks	5,810	-	-	-	5,810
Community Center	-	-	-	228,610	228,610
Grants	-	-	-	7,142	7,142
Child Safety	-	-	-	50,838	50,838
State Police Forfeiture	-	-	-	10,654	10,654
Building Security	-	-	-	49,897	49,897
Court Technology	-	-	-	38,208	38,208
Committed for Disaster Emergencies	1,000,000	-	-	-	1,000,000
Assigned for:					
Red Light Camera Traffic Safety	919,759	-	-	-	919,759
Tree Mitigation and Replacement	24,125	-	-	-	24,125
Economic Development	557,551	-	-	-	557,551
Unassigned	4,525,932	-	-	-	4,525,932
<i>Total Fund Balances</i>	<u>\$ 7,336,125</u>	<u>\$ 414,100</u>	<u>\$ 1,245,522</u>	<u>\$ 1,172,989</u>	<u>\$ 10,168,736</u>