

Secondary Treatment	4,019	-	-	-	-	-	4,019
Sludge Pumping	-	-	-	-	-	-	-
Other Sludge-Related	-	812	-	943	-	-	1,755
Effluent Disposal	6,066	-	-	-	-	-	6,066
Biosolids Management	-	4,060	-	4,712	-	-	8,772
Services	-	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-	-
Manor, City of	-	-	-	-	-	-	-
Total	51,231	6,403	5,655	-	-	-	63,288
North Austin MUD #1							
Mains	92,910	-	-	-	-	-	92,910
Lift Stations	21,645	-	-	-	-	-	21,645
Preliminary Treatment	33,282	-	-	-	-	-	33,282
Primary Treatment	10,811	-	-	-	-	-	10,811
Aeration	22,006	6,720	-	-	-	-	28,727
Secondary Treatment	17,647	-	-	-	-	-	17,647
Sludge Pumping	-	-	-	-	-	-	-
Other Sludge-Related	-	3,567	-	4,140	-	-	7,707
Effluent Disposal	26,634	-	-	-	-	-	26,634
Biosolids Management	-	17,827	-	20,687	-	-	38,514
Services	-	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-	-
North Austin MUD #1	-	-	-	-	-	-	-
Total	224,935	28,114	24,827	-	-	-	277,876
North Austin MUD #1							
Northtown MUD							
Mains	76,378	-	-	-	-	-	76,378
Lift Stations	17,794	-	-	-	-	-	17,794
Preliminary Treatment	27,360	-	-	-	-	-	27,360
Primary Treatment	8,887	-	-	-	-	-	8,887
Aeration	18,090	5,525	-	-	-	-	23,615
Secondary Treatment	14,507	-	-	-	-	-	14,507
Sludge Pumping	-	-	-	-	-	-	-
Other Sludge-Related	-	2,932	-	3,403	-	-	6,335
Effluent Disposal	21,895	-	-	-	-	-	21,895
Biosolids Management	-	14,655	-	17,006	-	-	31,661
Services	-	-	-	-	-	-	-

Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-
Northtown MUD						
Total	184,911	23,112	20,409	-	-	228,432
Northtown MUD						
Rollingwood, City of						
Mains	11,407	-	-	-	-	11,407
Lift Stations	2,657	-	-	-	-	2,657
Preliminary Treatment	4,086	-	-	-	-	4,086
Primary Treatment	1,327	-	-	-	-	1,327
Aeration	2,702	825	-	-	-	3,527
Secondary Treatment	2,167	-	-	-	-	2,167
Sludge Pumping	-	-	-	-	-	-
Other Sludge-Related	-	438	508	-	-	946
Effluent Disposal	3,270	-	-	-	-	3,270
Biosolids Management	-	2,189	2,540	-	-	4,729
Services	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-
Rollingwood, City of						
Total	27,617	3,452	3,048	-	-	34,116
Rollingwood, City of						
Shady Hollow MUD						
Mains	27,708	-	-	-	-	27,708
Lift Stations	6,455	-	-	-	-	6,455
Preliminary Treatment	9,925	-	-	-	-	9,925
Primary Treatment	3,224	-	-	-	-	3,224
Aeration	6,563	2,004	-	-	-	8,567
Secondary Treatment	5,263	-	-	-	-	5,263
Sludge Pumping	-	-	-	-	-	-
Other Sludge-Related	-	1,064	1,234	-	-	2,298
Effluent Disposal	7,943	-	-	-	-	7,943
Biosolids Management	-	5,316	6,169	-	-	11,486
Services	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-
Shady Hollow MUD						
Total	67,080	8,384	7,404	-	-	82,868
Shady Hollow MUD						

Secondary Treatment	24,511	-	-	-	24,511
Sludge Pumping	-	-	-	-	-
Other Sludge-Related	-	4,955	5,750	-	10,704
Effluent Disposal	36,994	-	-	-	36,994
Biosolids Management	-	24,760	28,734	-	53,495
Services	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-
Customer Services	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-
Wells Branch MUD					
Total	312,428	39,050	34,484	-	385,961
Wells Branch MUD					
Westlake Hills, City of					
Mains	13,292	-	-	-	13,292
Lift Stations	3,097	-	-	-	3,097
Preliminary Treatment	4,761	-	-	-	4,761
Primary Treatment	1,547	-	-	-	1,547
Aeration	3,148	961	-	-	4,110
Secondary Treatment	2,525	-	-	-	2,525
Sludge Pumping	-	-	-	-	-
Other Sludge-Related	-	510	592	-	1,103
Effluent Disposal	3,810	-	-	-	3,810
Biosolids Management	-	2,550	2,960	-	5,510
Services	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-
Customer Services	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-
Westlake Hills, City of					
Total	32,179	4,022	3,552	-	39,753
Westlake Hills, City of					
Hospira					
Mains	115,400	-	-	-	115,400
Lift Stations	9,629	-	-	-	9,629
Preliminary Treatment	14,805	-	-	-	14,805
Primary Treatment	4,809	-	-	-	4,809
Aeration	9,789	2,990	-	-	12,779
Secondary Treatment	7,850	-	-	-	7,850
Sludge Pumping	-	-	-	-	-
Other Sludge-Related	-	1,587	912	-	2,499
Effluent Disposal	11,848	-	-	-	11,848
Biosolids Management	-	7,930	4,557	-	12,487
Services	-	-	-	-	-

Freescale									
Mains	369,281	-	-	-	-	-	-	-	369,281
Lift Stations	30,811	-	-	-	-	-	-	-	30,811
Preliminary Treatment	47,377	-	-	-	-	-	-	-	47,377
Primary Treatment	15,389	-	-	-	-	-	-	-	15,389
Aeration	31,325	5,303	-	-	-	-	-	-	36,629
Secondary Treatment	25,120	-	-	-	-	-	-	-	25,120
Sludge Pumping	-	-	-	-	-	-	-	-	-
Other Sludge-Related	-	2,815	3,002	-	-	-	-	-	5,817
Effluent Disposal	37,913	-	-	-	-	-	-	-	37,913
Biosolids Management	-	14,067	15,003	-	-	-	-	-	29,070
Services	-	-	-	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-	-	-	-
Freescale									
Total	557,217	22,185	18,005	-	-	-	-	-	597,407
Freescale									
Samsung									
Mains	1,200,162	-	-	-	-	-	-	-	1,200,162
Lift Stations	100,137	-	-	-	-	-	-	-	100,137
Preliminary Treatment	153,974	-	-	-	-	-	-	-	153,974
Primary Treatment	50,015	-	-	-	-	-	-	-	50,015
Aeration	101,808	8,405	-	-	-	-	-	-	110,213
Secondary Treatment	81,640	-	-	-	-	-	-	-	81,640
Sludge Pumping	-	-	-	-	-	-	-	-	-
Other Sludge-Related	-	4,461	3,828	-	-	-	-	-	8,289
Effluent Disposal	123,219	-	-	-	-	-	-	-	123,219
Biosolids Management	-	22,294	19,132	-	-	-	-	-	41,426
Services	-	-	-	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-	-	-	-
Samsung									
Total	1,810,954	35,160	22,961	-	-	-	-	-	1,869,075
Samsung									
Sematech									
Mains	46,160	-	-	-	-	-	-	-	46,160
Lift Stations	3,851	-	-	-	-	-	-	-	3,851
Preliminary Treatment	5,922	-	-	-	-	-	-	-	5,922
Primary Treatment	1,924	-	-	-	-	-	-	-	1,924
Aeration	3,916	540	-	-	-	-	-	-	4,456

Secondary Treatment	3,140	-	-	-	-	3,140
Sludge Pumping	-	-	-	-	-	-
Other Sludge-Related	-	287	-	-	410	697
Effluent Disposal	4,739	-	-	-	-	4,739
Biosolids Management	-	1,432	-	-	2,051	3,483
Services	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-
Sematech	-	-	-	-	-	-
Total	69,652	2,259	2,461	-	-	74,372
Sematech						
University of Texas						
Mains	230,800	-	-	-	-	230,800
Lift Stations	19,257	-	-	-	-	19,257
Preliminary Treatment	29,610	-	-	-	-	29,610
Primary Treatment	9,618	-	-	-	-	9,618
Aeration	19,578	5,452	-	-	-	25,030
Secondary Treatment	15,700	-	-	-	-	15,700
Sludge Pumping	-	-	-	-	-	-
Other Sludge-Related	-	2,894	3,472	-	-	6,366
Effluent Disposal	23,696	-	-	-	-	23,696
Biosolids Management	-	14,462	17,353	-	-	31,815
Services	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-
University of Texas						
Total	348,260	22,808	20,826	-	-	391,894
University of Texas						
Surcharge						
Mains	-	-	-	-	-	-
Lift Stations	-	-	-	-	-	-
Preliminary Treatment	-	-	-	-	-	-
Primary Treatment	-	-	-	-	-	-
Aeration	-	94,613	-	-	-	94,613
Secondary Treatment	-	-	-	-	-	-
Sludge Pumping	-	-	-	-	-	-
Other Sludge-Related	-	50,219	305	-	-	50,524
Effluent Disposal	-	-	-	-	-	-
Biosolids Management	-	250,968	1,524	-	-	252,492
Services	-	-	-	-	-	-

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Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-	-
Revenue Allocated Costs	-	-	-	-	-	-	-
Surcharge							
Total	-	395,799	1,829	-	-	-	397,628
Grand Total	37,066,939	2,961,976	2,253,939	-	-	-	42,285,353

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Table 268

Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Allocation of Depreciation Expense on Assets to Owner Customers

Customer Class	Flow	BOD	TSS	Customer	Meter	Unused	Total
Residential							
Mains	\$9,455,455	\$0	\$0	\$0	\$0	\$0	9455455
Lift Stations	788,927	0	0	0	0	0	788927
Preliminary Treatment	1,213,079	0	0	0	0	0	1213079
Primary Treatment	394,044	0	0	0	0	0	394044
Aeration	802,092	244,950	0	0	0	0	1047042
Secondary Treatment	643,200	0	0	0	0	0	643200
Sludge Pumping	0	0	0	0	0	0	0
Other Sludge-Related	0	130,015	150,880	0	0	0	280895
Effluent Disposal	970,775	0	0	0	0	0	970775
Biosolids Management	0	649,750	754,022	0	0	0	1403772
Services	0	0	0	0	0	0	0
Industrial Waste Control	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0
Residential							
Total	\$14,267,572	\$1,024,715	\$904,902	\$0	\$0	\$0	\$16,197,189
Multi-Family							
Mains	\$6,306,862	\$0	\$0	\$0	\$0	\$0	6306862
Lift Stations	526,221	0	0	0	0	0	526221
Preliminary Treatment	809,133	0	0	0	0	0	809133
Primary Treatment	262,831	0	0	0	0	0	262831
Aeration	535,001	163,384	0	0	0	0	698385
Secondary Treatment	429,019	0	0	0	0	0	429019
Sludge Pumping	0	0	0	0	0	0	0
Other Sludge-Related	0	86,721	100,638	0	0	0	187359
Effluent Disposal	647,515	0	0	0	0	0	647515
Biosolids Management	0	433,389	502,938	0	0	0	936327
Services	0	0	0	0	0	0	0
Industrial Waste Control	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0
Multi-Family							
Total	\$9,516,582	\$683,494	\$603,576	\$0	\$0	\$0	\$10,803,652
Multi-Family							

[illegible][illegible]

Total	\$4,323	\$22	\$36	\$0	\$0	\$0	\$4,381
Comanche Canyon (WCID#17)							
Manor, City of							
Mains	\$21,161	\$0	\$0	\$0	\$0	\$0	21161
Lift Stations	4,930	0	0	0	0	0	4930
Preliminary Treatment	7,580	0	0	0	0	0	7580
Primary Treatment	2,462	0	0	0	0	0	2462
Aeration	5,012	1,531	0	0	0	0	6543

Secondary Treatment	4,019	0	0	0	0	0	0	0	0	4019
Sludge Pumping	0	0	0	0	0	0	0	0	0	0
Other Sludge-Related	0	812	0	943	0	0	0	0	0	1755
Effluent Disposal	6,066	0	0	0	0	0	0	0	0	6066
Biosolids Management	0	4,060	0	4,712	0	0	0	0	0	8772
Services	0	0	0	0	0	0	0	0	0	0
Industrial Waste Control	0	0	0	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0	0	0	0
Manor, City of										
Total	\$51,230	\$6,403	\$5,655	\$0	\$0	\$0	\$0	\$0	\$0	\$63,288
Manor, City of										
North Austin MUD #1										
Mains	\$92,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	92910
Lift Stations	21,645	0	0	0	0	0	0	0	0	21645
Preliminary Treatment	33,282	0	0	0	0	0	0	0	0	33282
Primary Treatment	10,811	0	0	0	0	0	0	0	0	10811
Aeration	22,006	6,720	0	0	0	0	0	0	0	28726
Secondary Treatment	17,647	0	0	0	0	0	0	0	0	17647
Sludge Pumping	0	0	0	0	0	0	0	0	0	0
Other Sludge-Related	0	3,567	4,140	0	0	0	0	0	0	7707
Effluent Disposal	26,634	0	0	0	0	0	0	0	0	26634
Biosolids Management	0	17,827	20,687	0	0	0	0	0	0	38514
Services	0	0	0	0	0	0	0	0	0	0
Industrial Waste Control	0	0	0	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0	0	0	0
North Austin MUD #1										
Total	\$224,935	\$28,114	\$24,827	\$0	\$0	\$0	\$0	\$0	\$0	\$277,876
North Austin MUD #1										
Northtown MUD										
Mains	\$76,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76378
Lift Stations	17,794	0	0	0	0	0	0	0	0	17794
Preliminary Treatment	27,360	0	0	0	0	0	0	0	0	27360
Primary Treatment	8,887	0	0	0	0	0	0	0	0	8887
Aeration	18,090	5,525	0	0	0	0	0	0	0	23615
Secondary Treatment	14,507	0	0	0	0	0	0	0	0	14507
Sludge Pumping	0	0	0	0	0	0	0	0	0	0
Other Sludge-Related	0	2,932	3,403	0	0	0	0	0	0	6335
Effluent Disposal	21,895	0	0	0	0	0	0	0	0	21895
Biosolids Management	0	14,655	17,006	0	0	0	0	0	0	31661
Services	0	0	0	0	0	0	0	0	0	0

Industrial Waste Control	0	0	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0	0	0
Northtown MUD									
Total	\$184,911	\$23,112	\$20,409	\$0	\$0	\$0	\$0	\$228,432	
Northtown MUD									
Rollingwood, City of									
Mains	\$11,407	\$0	\$0	\$0	\$0	\$0	\$0	11407	
Lift Stations	2,657	0	0	0	0	0	0	2657	
Preliminary Treatment	4,086	0	0	0	0	0	0	4086	
Primary Treatment	1,327	0	0	0	0	0	0	1327	
Aeration	2,702	825	0	0	0	0	0	3527	
Secondary Treatment	2,167	0	0	0	0	0	0	2167	
Sludge Pumping	0	0	0	0	0	0	0	0	
Other Sludge-Related	0	438	508	0	0	0	0	946	
Effluent Disposal	3,270	0	0	0	0	0	0	3270	
Biosolids Management	0	2,189	2,540	0	0	0	0	4729	
Services	0	0	0	0	0	0	0	0	
Industrial Waste Control	0	0	0	0	0	0	0	0	
Customer Services	0	0	0	0	0	0	0	0	
Revenue Allocated Costs	0	0	0	0	0	0	0	0	
Rollingwood, City of									
Total	\$27,616	\$3,452	\$3,048	\$0	\$0	\$0	\$0	\$34,116	
Rollingwood, City of									
Shady Hollow MUD									
Mains	\$27,708	\$0	\$0	\$0	\$0	\$0	\$0	27708	
Lift Stations	6,455	0	0	0	0	0	0	6455	
Preliminary Treatment	9,925	0	0	0	0	0	0	9925	
Primary Treatment	3,224	0	0	0	0	0	0	3224	
Aeration	6,563	2,004	0	0	0	0	0	8567	
Secondary Treatment	5,263	0	0	0	0	0	0	5263	
Sludge Pumping	0	0	0	0	0	0	0	0	
Other Sludge-Related	0	1,064	1,234	0	0	0	0	2298	
Effluent Disposal	7,943	0	0	0	0	0	0	7943	
Biosolids Management	0	5,316	6,169	0	0	0	0	11485	
Services	0	0	0	0	0	0	0	0	
Industrial Waste Control	0	0	0	0	0	0	0	0	
Customer Services	0	0	0	0	0	0	0	0	
Revenue Allocated Costs	0	0	0	0	0	0	0	0	
Shady Hollow MUD									
Total	\$67,081	\$8,384	\$7,403	\$0	\$0	\$0	\$0	\$82,868	
Shady Hollow MUD									

Secondary Treatment	24,511	0	0	0	0	0	24511
Sludge Pumping	0	0	0	0	0	0	0
Other Sludge-Related	0	4,955	5,750	0	0	0	10705
Effluent Disposal	36,994	0	0	0	0	0	36994
Biosolids Management	0	24,760	28,734	0	0	0	53494
Services	0	0	0	0	0	0	0
Industrial Waste Control	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0
Wells Branch MUD							
Total	\$312,428	\$39,049	\$34,484	\$0	\$0	\$0	\$385,961
Wells Branch MUD							
Westlake Hills, City of							
Mains	\$13,292	\$0	\$0	\$0	\$0	\$0	13292
Lift Stations	3,097	0	0	0	0	0	3097
Preliminary Treatment	4,761	0	0	0	0	0	4761
Primary Treatment	1,547	0	0	0	0	0	1547
Aeration	3,148	961	0	0	0	0	4109
Secondary Treatment	2,525	0	0	0	0	0	2525
Sludge Pumping	0	0	0	0	0	0	0
Other Sludge-Related	0	510	592	0	0	0	1102
Effluent Disposal	3,810	0	0	0	0	0	3810
Biosolids Management	0	2,550	2,960	0	0	0	5510
Services	0	0	0	0	0	0	0
Industrial Waste Control	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0
Westlake Hills, City of							
Total	\$32,180	\$4,021	\$3,552	\$0	\$0	\$0	\$39,753
Westlake Hills, City of							
Hospira							
Mains	\$115,400	\$0	\$0	\$0	\$0	\$0	115400
Lift Stations	9,629	0	0	0	0	0	9629
Preliminary Treatment	14,805	0	0	0	0	0	14805
Primary Treatment	4,809	0	0	0	0	0	4809
Aeration	9,789	2,990	0	0	0	0	12779
Secondary Treatment	7,850	0	0	0	0	0	7850
Sludge Pumping	0	0	0	0	0	0	2499
Other Sludge-Related	0	1,587	912	0	0	0	2499
Effluent Disposal	11,848	0	0	0	0	0	11848
Biosolids Management	0	7,930	4,557	0	0	0	12487
Services	0	0	0	0	0	0	0

Industrial Waste Control	0	0	0	0	0	0	0	0	0
Customer Services	0	0	0	0	0	0	0	0	0
Revenue Allocated Costs	0	0	0	0	0	0	0	0	0
Surcharge									
Total	\$0	\$395,800	\$1,829	\$0	\$0	\$0	\$0	\$0	\$397,629
Grand Total	\$37,066,944	\$2,961,978	\$2,253,938	\$0	\$0	\$0	\$0	\$0	\$42,285,359

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Table 269
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Allocation of Depreciation Expense on Assets to Non-Owner Customers

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Table 270

Austin Water Utility

Wastewater Cost of Service Model - Hybrid Method

Cash Basis Capital Costs

Item	Direct Connections
Debt Service Requirements (Includes CRB)	102,519,207
Transfer to City General Fund	16,802,030
Transfer to Sustainability Fund	2,366,466
Transfer to Wastewater Construction Fund/Capital Outla	10,000,000
Operating Transfers	-
Other Transfers	769,366
Full Year Revenue Increase Adjustment	-
Contract Bond Debt Service	-
Transfer to City General Fund	(16,802,030)
Transfer to Sustainability Fund	(2,366,466)
Total	113,288,573
Less Nonrate Revenue (Capital)	(6,223,110)
Net Capital Costs	119,511,683

Table 271

Austin Water Utility

Wastewater Cost of Service Model - Hybrid Method

Calculation of Rate of Return for Non-Owner Customers

Item	Debt and Equity	Percent of Total	Applicable Interest Rate	Weighted Cost
Debt	1	50.0%	6.00%	3.00%
Equity	1	50.0%	9.00%	4.50%
Total	\$2	100.00%		7.50%

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Table 272

Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Capital Costs for Owner and Non-Owner Customers

Item	FY2013
Capital Costs for Non-Owners Return on Rate Base	
Rate Base	
Net Plant in Service	\$0
Allowance for Working Capital	0
Total Rate Base	\$0
Rate of Return	7.50%
Total Return on Rate Base	\$0
Depreciation	\$0
Non-Owner Capital Costs	\$0
Capital Costs for Owners	
Return on Rate Base Rate Base	
Net Plant in Service	\$1,163,399,103
Allowance for Working Capital	13,822,349
Total Rate Base	\$1,177,221,452
Rate of Return	6.56%
Total Return on Rate Base	\$77,228,827
Depreciation	\$42,282,856
Owner Capital Costs	\$119,511,683
Total Capital Costs	\$119,511,683

Table 273
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Summary of Capital Costs

Item	FY2013
OwnersReturn on Rate Base	77,228,827
Depreciation	42,282,856
Subtotal	119,511,683
Non OwnersReturn on Rate Base	-
Depreciation	-
Subtotal	-
Total	119,511,683

Table 274

Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Summary of User Charge Revenue Requirements by Customer Class

Adjustments to balance

Customer Class	O&M	Special Costs	Revenue Allocated Costs	Depreciation	Return	Total
Residential	39,337,508	-	7,591,987	16,197,187	29,682,773	92,809,455
Multi-Family	20,723,585	-	5,110,207	10,803,649	19,799,639	56,436,080
Commercial	20,617,547	-	4,558,979	10,129,372	18,562,967	53,868,866
Comanche Canyon (WCID#17)	7,843	-	1,339	4,381	7,540	21,103
Manor, City of	147,357	-	33,451	63,288	104,826	348,922
North Austin MUD #1	646,835	-	158,933	277,876	460,251	1,543,895
Northtown MUD	531,749	-	105,222	228,432	378,356	1,243,759
Rollingwood, City of	79,455	-	17,343	34,116	56,508	187,422
Shady Hollow MUD	192,935	-	40,837	82,868	137,256	453,897
Sunset Valley, City of	168,534	-	36,936	72,386	119,895	397,751
Steiner Ranch (WCID #17)	8,710	-	1,389	4,867	8,378	23,344
Wells Branch MUD	898,417	-	182,675	385,961	639,274	2,106,327
Westlake Hills, City of	92,575	-	16,344	39,753	65,844	214,516
Hospira	365,155	-	84,502	192,105	358,187	999,949
Spansion	694,013	-	224,958	436,235	824,990	2,180,196
Freescare	1,063,632	-	281,652	597,407	1,111,435	3,054,126
Samsung	3,111,965	-	505,861	1,869,075	3,513,591	9,000,492
Sematech	130,639	-	38,140	74,372	138,517	381,668
University of Texas	752,060	-	177,840	391,894	719,822	2,041,616
Surcharge	3,375,594	-	-	397,628	539,779	4,313,001
Total	92,946,108	-	19,168,596	42,282,854	77,228,829	231,626,387
Per PDF						
	39,337,508	-	7,591,987	16,197,189	29,684,125	92,810,809
	20,723,587	-	5,110,207	10,803,651	19,799,542	56,436,987
	20,617,547	-	4,558,979	10,129,370	18,563,806	53,869,702
	7,843	-	1,339	4,381	7,541	21,104
	147,358	-	33,451	63,288	104,831	348,928
	646,836	-	158,933	277,876	460,272	1,543,917
	531,749	-	105,222	228,432	378,373	1,243,776
	79,456	-	17,343	34,116	56,510	187,425
	192,932	-	40,837	82,868	137,263	453,900
	168,534	-	36,936	72,386	119,900	397,756

8,710	-	1,389	4,867	8,379	23,345
898,417	-	182,675	385,961	639,303	2,106,356
92,576	-	16,344	39,753	65,847	214,520
365,155	-	84,502	192,105	354,690	996,452
694,012	-	224,958	436,236	825,028	2,180,234
1,063,633	-	281,652	597,407	1,111,485	3,054,177
3,111,965	-	505,861	1,869,075	3,513,751	9,000,652
130,639	-	38,140	74,372	138,524	381,675
752,060	-	177,840	391,894	719,854	2,041,648
3,375,595	-	-	397,628	539,802	4,313,025
92,946,112	-	19,168,595	42,282,855	77,228,826	231,626,388

Total	-	0	2	1,352	1,354
Total	2	0	2	903	907
Total	-	(0)	(2)	839	836
Total	(0)	(0)	0	1	1
Total	1	0	(0)	5	6
Total	1	(0)	0	21	22
Total	-	(0)	0	17	17
Total	1	(0)	(0)	2	3
Total	(3)	(0)	(0)	7	3
Total	(0)	(0)	(0)	5	5
Total	-	0	(0)	1	1
Total	-	(0)	0	29	29
Total	1	0	(0)	3	4
Total	-	0	0	(3,497)	(3,497)
Total	(1)	0	1	38	38
Total	1	(0)	(0)	50	51
Total	-	(0)	0	160	160
Total	-	0	0	7	7
Total	-	(0)	0	32	32
Total	1	-	(0)	23	24
Total	4	(1)	1	(3)	1
Grand Total	-	-	-	-	-
	4	(1)	1	(3)	1

Table 275
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Summary of Cost of Service by Customer Class, Cost Category, and Customer Service Characteristic

Customer Class	Flow	BOD	TSS	Customer	Meter	Unused	Total
Residential							
Mains	43,014,246	-	-	-	-	-	43,014,246
Lift Stations	4,949,817	-	-	-	-	-	4,949,817
Preliminary Treatment	5,428,784	-	-	-	-	-	5,428,784
Primary Treatment	975,003	175,271	377,740	-	-	-	1,528,014
Aeration	1,879,706	3,053,389	-	-	-	-	4,933,095
Secondary Treatment	1,508,693	1,085,453	-	-	-	-	2,594,146
Sludge Pumping	-	24,671	28,630	-	-	-	53,301
Other Sludge-Related	-	471,093	546,693	-	-	-	1,017,786
Effluent Disposal	5,016,446	-	-	-	-	-	5,016,446
Biosolids Management	-	3,731,304	4,330,099	-	-	-	8,061,403
Services	-	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	8,621,788	-	-	8,621,788
Revenue Allocated Costs	7,591,987	-	-	-	-	-	7,591,987
Residential							
Total	\$70,364,682	\$8,541,181	\$5,283,162	\$8,621,788	\$0	\$0	\$92,810,813
Multi-Family							
Mains	28,690,836	-	-	-	-	-	28,690,836
Lift Stations	3,301,566	-	-	-	-	-	3,301,566
Preliminary Treatment	3,621,041	-	-	-	-	-	3,621,041
Primary Treatment	650,334	116,907	251,955	-	-	-	1,019,196
Aeration	1,253,779	2,036,634	-	-	-	-	3,290,413
Secondary Treatment	1,006,310	724,005	-	-	-	-	1,730,315
Sludge Pumping	-	16,455	19,096	-	-	-	35,551
Other Sludge-Related	-	314,223	364,649	-	-	-	678,872
Effluent Disposal	3,346,008	-	-	-	-	-	3,346,008
Biosolids Management	-	2,498,809	2,888,209	-	-	-	5,387,018
Services	-	-	-	-	-	-	-
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	235,963	-	-	235,963
Revenue Allocated Costs	5,110,207	-	-	-	-	-	5,110,207
Multi-Family							
Total	\$46,980,081	\$5,707,033	\$3,523,909	\$235,963	\$0	\$0	\$56,446,986
Commercial							
Mains	26,900,174	-	-	-	-	-	26,900,174
Lift Stations	3,095,508	-	-	-	-	-	3,095,508
Preliminary Treatment	3,395,043	-	-	-	-	-	3,395,043

Primary Treatment	609,745	109,611	236,230	-	-	955,586
Aeration	1,175,527	1,909,523	-	-	-	3,085,050
Secondary Treatment	943,503	678,819	-	-	-	1,622,322
Sludge Pumping	-	15,428	17,904	-	-	33,332
Other Sludge-Related	-	294,611	341,890	-	-	636,501
Effluent Disposal	3,137,176	-	-	-	-	3,137,176
Biosolids Management	-	2,333,477	2,707,950	-	-	5,041,427
Services	42,053	-	-	-	-	42,053
Industrial Waste Control	825,045	-	-	-	-	825,045
Customer Services	-	-	-	541,507	-	541,507
Revenue Allocated Costs	4,558,979	-	-	-	-	4,558,979
Commercial						
Total	\$44,682,753	\$5,341,469	\$3,303,974	\$541,507	\$0	\$53,869,703
Comanche Canyon (WCID#17)						
Mains	7,995	-	-	-	-	7,995
Lift Stations	2,610	-	-	-	-	2,610
Preliminary Treatment	2,862	-	-	-	-	2,862
Primary Treatment	514	4	15	-	-	533
Aeration	991	65	-	-	-	1,056
Secondary Treatment	795	23	-	-	-	818
Sludge Pumping	-	1	1	-	-	2
Other Sludge-Related	-	10	22	-	-	32
Effluent Disposal	2,645	-	-	-	-	2,645
Biosolids Management	-	79	174	-	-	253
Services	913	-	-	-	-	913
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-
Revenue Allocated Costs	1,339	-	-	46	-	46
Comanche Canyon (WCID#17)						
Total	\$20,664	\$182	\$212	\$46	\$0	\$21,104
Comanche Canyon (WCID#17)						
Manor, City of						
Mains	94,755	-	-	-	-	94,755
Lift Stations	30,930	-	-	-	-	30,930
Preliminary Treatment	33,923	-	-	-	-	33,923
Primary Treatment	6,093	1,095	2,360	-	-	9,548
Aeration	11,746	19,080	-	-	-	30,826
Secondary Treatment	9,427	6,783	-	-	-	16,210
Sludge Pumping	-	154	179	-	-	333
Other Sludge-Related	-	2,944	3,416	-	-	6,360
Effluent Disposal	31,347	-	-	-	-	31,347
Biosolids Management	-	23,316	27,058	-	-	50,374
Services	10,825	-	-	-	-	10,825
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	46	-	46

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Revenue Allocated Costs	33,451	-	-	-	-	33,451
Manor, City of						
Total	\$262,497	\$53,372	\$33,013	\$46	\$0	\$348,928
Manor, City of						
North Austin MUD #1						
Mains	416,035	-	-	-	-	416,035
Lift Stations	135,803	-	-	-	-	135,803
Preliminary Treatment	148,944	-	-	-	-	148,944
Primary Treatment	26,750	4,809	10,364	-	-	41,923
Aeration	51,572	83,773	-	-	-	135,345
Secondary Treatment	41,392	29,780	-	-	-	71,172
Sludge Pumping	-	677	785	-	-	1,462
Other Sludge-Related	-	12,925	14,999	-	-	27,924
Effluent Disposal	137,631	-	-	-	-	137,631
Biosolids Management	-	102,372	118,801	-	-	221,173
Services	47,527	-	-	-	-	47,527
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	46	-	46
Revenue Allocated Costs	158,933	-	-	-	-	158,933
North Austin MUD #1						
Total	\$1,164,587	\$234,336	\$144,949	\$46	\$0	\$1,543,918
North Austin MUD #1						
Northtown MUD						
Mains	342,007	-	-	-	-	342,007
Lift Stations	111,639	-	-	-	-	111,639
Preliminary Treatment	122,442	-	-	-	-	122,442
Primary Treatment	21,990	3,953	8,520	-	-	34,463
Aeration	42,395	68,867	-	-	-	111,262
Secondary Treatment	34,027	24,481	-	-	-	58,508
Sludge Pumping	-	556	646	-	-	1,202
Other Sludge-Related	-	10,625	12,330	-	-	22,955
Effluent Disposal	113,142	-	-	-	-	113,142
Biosolids Management	-	84,156	97,662	-	-	181,818
Services	39,070	-	-	-	-	39,070
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	46	-	46
Revenue Allocated Costs	105,222	-	-	-	-	105,222
Northtown MUD						
Total	\$931,934	\$192,638	\$119,158	\$46	\$0	\$1,243,776
Northtown MUD						
Rollingwood, City of						
Mains	51,079	-	-	-	-	51,079
Lift Stations	16,673	-	-	-	-	16,673
Preliminary Treatment	18,287	-	-	-	-	18,287
Primary Treatment	3,284	590	1,272	-	-	5,146
Aeration	6,332	10,285	-	-	-	16,617

Secondary Treatment	5,082	3,656	-	-	-	-	8,738
Sludge Pumping	-	83	96	-	-	-	179
Other Sludge-Related	-	1,587	1,842	-	-	-	3,429
Effluent Disposal	16,898	-	-	-	-	-	16,898
Biosolids Management	-	12,569	14,586	-	-	-	27,155
Services	5,835	-	-	-	-	-	5,835
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	46	-	-	46
Revenue Allocated Costs	17,343	-	-	-	-	-	17,343
Rollingwood, City of							
Total	\$140,813	\$28,770	\$17,796	\$46	\$0	\$0	\$187,425
Rollingwood, City of							
Shady Hollow MUD							
Mains	124,070	-	-	-	-	-	124,070
Lift Stations	40,499	-	-	-	-	-	40,499
Preliminary Treatment	44,418	-	-	-	-	-	44,418
Primary Treatment	7,977	1,434	3,091	-	-	-	12,502
Aeration	15,380	24,983	-	-	-	-	40,363
Secondary Treatment	12,344	8,881	-	-	-	-	21,225
Sludge Pumping	-	202	234	-	-	-	436
Other Sludge-Related	-	3,854	4,473	-	-	-	8,327
Effluent Disposal	41,044	-	-	-	-	-	41,044
Biosolids Management	-	30,529	35,429	-	-	-	65,958
Services	14,174	-	-	-	-	-	14,174
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	46	-	-	46
Revenue Allocated Costs	40,837	-	-	-	-	-	40,837
Shady Hollow MUD							
Total	\$340,743	\$69,883	\$43,227	\$46	\$0	\$0	\$453,899
Shady Hollow MUD							
Sunset Valley, City of							
Mains	108,376	-	-	-	-	-	108,376
Lift Stations	35,376	-	-	-	-	-	35,376
Preliminary Treatment	38,800	-	-	-	-	-	38,800
Primary Treatment	6,968	1,253	2,700	-	-	-	10,921
Aeration	13,434	21,823	-	-	-	-	35,257
Secondary Treatment	10,783	7,758	-	-	-	-	18,541
Sludge Pumping	-	176	205	-	-	-	381
Other Sludge-Related	-	3,367	3,907	-	-	-	7,274
Effluent Disposal	35,853	-	-	-	-	-	35,853
Biosolids Management	-	26,668	30,947	-	-	-	57,615
Services	12,381	-	-	-	-	-	12,381
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	46	-	-	46
Revenue Allocated Costs	-	-	-	-	-	-	-
Sunset Valley, City of							
Total	36,936	-	-	-	-	-	36,936

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Total	\$298,907	\$61,045	\$37,759	\$46	\$0	\$0	\$397,757
Sunset Valley, City of							
Steiner Ranch (WCID #17)							
Mains	8,883	-	-	-	-	-	8,883
Lift Stations	2,900	-	-	-	-	-	2,900
Preliminary Treatment	3,180	-	-	-	-	-	3,180
Primary Treatment	571	4	17	-	-	-	592
Aeration	1,101	72	-	-	-	-	1,173
Secondary Treatment	884	26	-	-	-	-	910
Sludge Pumping	-	1	1	-	-	-	2
Other Sludge-Related	-	11	24	-	-	-	35
Effluent Disposal	2,939	-	-	-	-	-	2,939
Biosolids Management	-	88	193	-	-	-	281
Services	1,015	-	-	-	-	-	1,015
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	46	-	-	46
Revenue Allocated Costs	1,389	-	-	-	-	-	1,389
Steiner Ranch (WCID #17)							
Total	\$22,862	\$202	\$235	\$46	\$0	\$0	\$23,345
Steiner Ranch (WCID #17)							
Wells Branch MUD							
Mains	577,859	-	-	-	-	-	577,859
Lift Stations	188,626	-	-	-	-	-	188,626
Preliminary Treatment	206,878	-	-	-	-	-	206,878
Primary Treatment	37,155	6,679	14,395	-	-	-	58,229
Aeration	71,631	116,358	-	-	-	-	187,989
Secondary Treatment	57,493	41,364	-	-	-	-	98,857
Sludge Pumping	-	940	1,091	-	-	-	2,031
Other Sludge-Related	-	17,952	20,833	-	-	-	38,785
Effluent Disposal	191,165	-	-	-	-	-	191,165
Biosolids Management	-	142,191	165,010	-	-	-	307,201
Services	66,014	-	-	-	-	-	66,014
Industrial Waste Control	-	-	-	-	-	-	-
Customer Services	-	-	-	46	-	-	46
Revenue Allocated Costs	182,675	-	-	-	-	-	182,675
Wells Branch MUD							
Total	\$1,579,496	\$325,484	\$201,329	\$46	\$0	\$0	\$2,106,355
Wells Branch MUD							
Westlake Hills, City of							
Mains	59,518	-	-	-	-	-	59,518
Lift Stations	19,428	-	-	-	-	-	19,428
Preliminary Treatment	21,308	-	-	-	-	-	21,308
Primary Treatment	3,827	688	1,483	-	-	-	5,998
Aeration	7,378	11,985	-	-	-	-	19,363
Secondary Treatment	5,922	4,260	-	-	-	-	10,182
Sludge Pumping	-	97	112	-	-	-	209

Other Sludge-Related	-	1,849	2,146	-	-	3,995
Effluent Disposal	19,690	-	-	-	-	19,690
Biosolids Management	-	14,645	16,996	-	-	31,641
Services	6,799	-	-	-	-	6,799
Industrial Waste Control	-	-	-	-	-	-
Customer Services	-	-	-	-	-	46
Revenue Allocated Costs	16,344	-	-	-	-	16,344
Westlake Hills, City of						
Total	\$160,214	\$33,524	\$20,737	\$46	\$0	\$214,521
Westlake Hills, City of						
Hospira						
Mains						
Lift Stations	524,972	-	-	-	-	524,972
Preliminary Treatment	60,411	-	-	-	-	60,411
Primary Treatment	66,256	-	-	-	-	66,256
Aeration	11,900	2,139	2,283	-	-	16,322
Secondary Treatment	22,941	37,265	-	-	-	60,206
Sludge Pumping	18,413	13,249	-	-	-	31,662
Other Sludge-Related	-	301	173	-	-	9,054
Effluent Disposal	-	5,750	3,304	-	-	9,054
Biosolids Management	61,224	-	-	-	-	61,224
Services	-	45,539	26,169	-	-	71,708
Industrial Waste Control	466	-	-	-	-	466
Customer Services	9,151	-	-	-	-	9,151
Revenue Allocated Costs	-	-	-	46	-	46
Hospira	84,502	-	-	-	-	84,502
Total	\$860,236	\$104,243	\$31,929	\$46	\$0	\$1,005,034
Hospira						
Spancion						
Mains						
Lift Stations	1,301,932	-	-	-	-	1,301,932
Preliminary Treatment	149,818	-	-	-	-	149,818
Primary Treatment	164,315	-	-	-	-	164,315
Aeration	29,511	395	870	-	-	30,776
Secondary Treatment	56,894	6,879	-	-	-	63,773
Sludge Pumping	45,664	2,446	-	-	-	48,110
Other Sludge-Related	-	56	66	-	-	122
Effluent Disposal	-	1,061	1,259	-	-	2,320
Biosolids Management	151,835	-	-	-	-	151,835
Services	-	8,407	9,971	-	-	18,378
Industrial Waste Control	1,157	-	-	-	-	1,157
Customer Services	22,693	-	-	-	-	22,693
Revenue Allocated Costs	-	-	-	46	-	46
Spancion	224,958	-	-	-	-	224,958
Total	\$2,148,777	\$19,244	\$12,166	\$46	\$0	\$2,180,233
Spancion						

Biosolids Management Services	-	128,027	109,870	-	-	237,897
Industrial Waste Control	4,851	-	-	-	-	4,851
Customer Services	95,166	-	-	-	-	95,166
Revenue Allocated Costs	-	-	-	46	-	46
Samsung	505,861	-	-	-	-	505,861
Total	\$8,573,491	\$293,062	\$134,053	\$46	\$0	\$9,000,652
Samsung						
Sematech						
Mains	209,989	-	-	-	-	209,989
Lift Stations	24,164	-	-	-	-	24,164
Preliminary Treatment	26,502	-	-	-	-	26,502
Primary Treatment	4,760	386	1,027	-	-	6,173
Aeration	9,176	6,730	-	-	-	15,906
Secondary Treatment	7,365	2,393	-	-	-	9,758
Sludge Pumping	-	54	78	-	-	132
Other Sludge-Related	-	1,038	1,487	-	-	2,525
Effluent Disposal	24,490	-	-	-	-	24,490
Biosolids Management	-	8,225	11,776	-	-	20,001
Services	187	-	-	-	-	187
Industrial Waste Control	3,660	-	-	-	-	3,660
Customer Services	-	-	-	-	-	46
Revenue Allocated Costs	38,140	-	-	-	-	38,140
Total	\$348,433	\$18,826	\$14,368	\$46	\$0	\$381,673
Sematech						
University of Texas						
Mains	1,049,945	-	-	-	-	1,049,945
Lift Stations	120,821	-	-	-	-	120,821
Preliminary Treatment	132,512	-	-	-	-	132,512
Primary Treatment	23,799	3,901	8,693	-	-	36,393
Aeration	45,882	67,961	-	-	-	113,843
Secondary Treatment	36,826	24,160	-	-	-	60,986
Sludge Pumping	-	549	659	-	-	1,208
Other Sludge-Related	-	10,485	12,582	-	-	23,067
Effluent Disposal	122,448	-	-	-	-	122,448
Biosolids Management	-	83,050	99,654	-	-	182,704
Services	933	-	-	-	-	933
Industrial Waste Control	18,301	-	-	-	-	18,301
Customer Services	-	-	-	646	-	646
Revenue Allocated Costs	177,840	-	-	-	-	177,840
Total	\$1,729,307	\$190,106	\$121,588	\$646	\$0	\$2,041,647
University of Texas						
Surcharge						
Mains	-	-	-	-	-	-

Table 276
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Summary of Cost of Service by Cost Category and Customer Service Characteristics

Cost Category	Flow	Monthly			Totals
		BOD	TSS	Customer	
Mains	\$110,622,296	\$0	\$0	\$0	\$110,622,296
Lift Stations	13,108,174	0	0	0	13,108,174
Preliminary Treatment	14,376,581	0	0	0	14,376,581
Primary Treatment	2,582,016	506,627	940,879	0	4,029,522
Aeration	4,977,864	8,825,921	0	0	13,803,786
Secondary Treatment	3,995,341	3,137,538	0	0	7,132,878
Sludge Pumping	0	71,311	71,311	0	142,622
Other Sludge-Related	0	1,361,710	1,361,710	0	2,723,419
Effluent Disposal	13,284,622	0	0	0	13,284,622
Solids Management	0	10,785,460	10,785,460	0	21,570,919
Services	255,691	0	0	0	255,691
Industrial Waste Control	1,003,298	997,928	5,369	0	2,006,596
Customer Services	0	0	0	9,400,689	9,400,689
Revenue Allocated Costs	19,168,496	0	0	0	19,168,496
Totals	\$183,374,379	\$25,686,495	13,164,728	\$9,400,689	\$231,626,292

NATIVE FILES ATTACHED

Files titled:

- **Wastewater Model**
- **RFP 3-94 Fixed Assets Records-Wastewater**
- **WW Adjustment Template**

**SOAH DOCKET NO. 473-14-5138
PUC DOCKET NO. 42857**

PETITION OF NORTH AUSTIN	§	BEFORE THE STATE OFFICE
MUNICIPAL UTILITY DISTRICT NO. 1,	§	
NORTHTOWN MUNICIPAL UTILITY	§	
DISTRICT, TRAVIS COUNTY WATER	§	
CONTROL AND IMPROVEMENT	§	
DISTRICT NO. 10 AND WELLS	§	
BRANCH MUNICIPAL UTILITY	§	OF
DISTRICT ("PETITIONERS"), FROM	§	
THE RATEMAKING ACTIONS OF THE	§	
CITY OF AUSTIN AND	§	
REQUEST FOR INTERIM RATES IN	§	
WILLIAMSON AND TRAVIS	§	
COUNTIES	§	ADMINISTRATIVE HEARINGS

**SOAH DOCKET NO. 473-14-5138
PUC DOCKET NO. 42867**

PETITION OF NORTH AUSTIN	§	BEFORE THE STATE OFFICE
MUNICIPAL UTILITY DISTRICT NO. 1,	§	
NORTHTOWN MUNICIPAL UTILITY	§	
DISTRICT, AND WELLS	§	
BRANCH MUNICIPAL UTILITY	§	OF
DISTRICT ("PETITIONERS"), FROM	§	
THE RATEMAKING ACTIONS OF THE	§	
CITY OF AUSTIN AND	§	
REQUEST FOR INTERIM RATES IN	§	
WILLIAMSON AND TRAVIS	§	
COUNTIES	§	ADMINISTRATIVE HEARINGS

**WORKPAPERS
TO THE
DIRECT TESTIMONY
OF
JAY JOYCE
ON BEHALF OF PETITIONERS**

OCTOBER 17, 2014

Footnote #1

Option 03 Final

Table 296
Austin Water Utility
Water Cost of Service Model - Base/Extra-Capacity Method
Summary of User Charge Revenue Requirements by Customer Class

Customer Class	Revenue-Based			Depreciation	Return
	O&M	Special Costs	Allocations		
Residential	\$52,722,678	\$6,707,671	\$8,901,006	\$13,163,432	\$42,472,568
Multi-Family	17,231,628	3,192,074	3,692,352	4,992,021	16,409,559
Commercial	24,929,110	4,261,500	5,511,822	7,600,648	24,788,637
Creedmore-Maha	129,105	19,492	25,951	37,504	117,771
High Valley	9,958	1,467	1,980	2,969	9,288
Lost Creek	474,184	65,900	95,867	164,077	514,409
Manor, City of	608	53	68	170	432
Manville WSC	51,177	6,681	13,466	19,483	60,937
Marsha Water	15,454	2,309	3,564	4,531	14,206
Morningside	1,462	187	315	455	1,377
Nighthawk	16,209	2,427	3,603	4,679	14,624
North Austin MUD	604,766	87,852	139,362	187,867	585,919
Northtown MUD	466,547	68,783	91,671	140,290	437,534
Rivercrest	172,513	23,284	48,355	61,384	191,172
Rollingwood	220,233	30,427	49,544	76,172	238,187
Shady Hollow	372,009	51,856	82,901	127,873	400,870
Sunset Valley MUD	158,881	22,896	34,501	48,102	148,413
Village of San Leanna	8,116	1,113	1,830	2,708	8,401
Water District 10	1,354,040	195,885	291,151	433,691	1,360,571
Wells Branch MUD	774,361	115,302	153,054	231,824	726,689
Windermere	13,443	1,336	9,198	6,638	20,439
Hospira	156,641	30,408	42,339	50,027	165,683
Spansion	681,269	142,660	176,302	197,417	658,439
Freescare	1,056,708	224,592	266,665	304,943	1,014,445
Samsung	2,719,931	570,394	521,045	805,965	2,680,320
Sematech	148,004	30,318	31,924	43,348	144,063
University of Texas	881,827	163,676	227,913	282,913	937,521
Total	\$105,370,865	\$16,020,544	\$20,417,748	\$28,991,132	\$94,122,477

Meszaros Exh. 19

Water Cost of Service Model - Base/Extra-Capacity Method--Austin Water Utility

PFT of Greg Meszaros-5325

WW Option 01 Final

Table 274
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Summary of User Charge Revenue Requirements by Customer Class

Customer Class	O&M	Special Costs	Allocated Costs	Revenue	Depreciation	Return
Residential	\$39,337,508	\$0	\$7,591,987	\$16,197,189	\$29,684,125	
Multi-Family	20,723,587	0	5,110,207	10,803,651	19,799,542	
Commercial	20,617,547	0	4,558,979	10,129,370	18,563,806	
Comanche Canyon (WCID#17)	7,843	0	1,339	4,381	7,541	
Manor, City of	147,358	0	33,451	63,288	104,831	
North Austin MUD #1	646,836	0	158,933	277,876	460,272	
Northtown MUD	531,749	0	105,222	228,432	378,373	
Rollingwood, City of	79,456	0	17,343	34,116	56,510	
Shady Hollow MUD	192,932	0	40,837	82,868	137,263	
Sunset Valley, City of	168,534	0	36,936	72,386	119,900	
Steiner Ranch (WCID #17)	8,710	0	1,389	4,867	8,379	
Wells Branch MUD	898,417	0	182,675	385,961	639,303	
Westlake Hills, City of	92,576	0	16,344	39,753	65,847	
Hospira	365,155	0	84,502	192,105	354,690	
Spanston	694,012	0	224,858	436,236	825,028	
Freescale	1,063,633	0	281,652	597,407	1,111,485	
Samsung	3,111,965	0	505,861	1,869,075	3,513,751	
Sematech	130,639	0	38,140	74,372	138,524	
University of Texas	752,060	0	177,840	391,894	719,854	
Surcharge	3,375,595	0	0	397,628	539,802	
Total	\$92,946,113	\$0	\$19,168,496	\$42,282,856	\$77,228,827	

Meszaros Exh. 21

Wastewater Cost of Service Model - Hybrid Method--Austin Water Utility

PFT of Greg Meszaros-6566

Wells Branch MUD COS by Service Characteristic and Water Rate Calculation		Table Refs.	Total Rate Determination	
Description			Base	Max-Day
Cost-of-Service by Service Characteristic				
Raw Water		Table 297	\$115,302	\$0
Treatment Facilities		Table 297	282,508	190,588
Chemicals & Power		Table 297	483,161	0
Pump & Booster Stations		Table 297	111,630	0
Tanks/ Reservoirs		Table 297	37,421	25,245
Transmission Mains		Table 297	338,481	228,349
Distribution Mains		Table 297	0	0
Fire		Table 297	0	0
Meters & Services		Table 297	0	0
Customer Service		Table 297	0	0
Wholesale Services		Table 297	26,489	0
Revenue-Based Fixed Charge		Table 297	0	0
Revenue-Based Volume Charge		Table 297	153,054	0
Total Cost-of-Service by Service Characteristic		Table 297	\$1,548,046	\$444,183
Allocated to Volume Charge billing determinant				
		Table 304	Base 100%	Max-Day 100%
Wells Branch MUD Cost of Service - Volume Charge				
Plus: Wells Branch MUD Cost of Service - Fixed Charges		Table 305	Value \$1,992,229	
		Table 311	9,001	
Total Wells Branch MUD Cost-of-Service		Table 313	\$2,001,230	
Less: Volume Charge Revenue - Oct-Jan		Table 327	(590,176)	
Less: Fixed Charge Revenue - Oct-Jan		Table 327	(2,976)	
Less: Fixed Rev. - Feb-Sep (incl. adjustment for 10.9% Fixed Rev Target)		Table 327	(211,600)	
Net Volume Charge Cost-of-Service		Table 327	\$1,196,478	
Wells Branch MUD Consumption (Kgal)		Table 340	347,184	
Calculated Total Rate Determination (\$/Kgal)		Table 341	\$3.45	
Less: Water Revenue Stability Reserve Fund Surcharge			\$0.12	
Volume Rate (\$/Kgal)			\$3.33	

Healy Exh. 3

PFT of Joseph M. Healy-32

North Austin COS by Service Characteristic and Water Rate Calculation		Table Refs.	Total Rate Determination	
Description			Base	Max-Day
Cost-of-Service by Service Characteristic				
Raw Water	Table 297		\$87,852	\$0
Treatment Facilities	Table 297		215,252	166,258
Chemicals & Power	Table 297		368,136	0
Pump & Booster Stations	Table 297		85,054	0
Tanks/ Reservoirs	Table 297		28,512	22,022
Transmission Mains	Table 297		257,899	199,198
Distribution Mains	Table 297		0	0
Fire	Table 297		0	0
Meters & Services	Table 297		0	0
Customer Service	Table 297		0	0
Wholesale Services	Table 297		20,183	0
Revenue-Based Fixed Charge	Table 297		0	0
Revenue-Based Volume Charge	Table 297		139,362	0
Total Cost-of-Service by Service Characteristic	Table 297		\$1,202,251	\$387,478
Allocated to Volume Charge billing determinant	Table 304		Base 100%	Max-Day 100%
North Austin MUD Cost of Service - Volume Charge	Table 305		Value \$1,589,729	
Plus: North Austin MUD Cost of Service - Fixed Charges	Table 311		16,037	
Total North Austin MUD Cost-of-Service	Table 313		\$1,605,767	
Less: Volume Charge Revenue - Oct-Jan	Table 327		(472,284)	
Less: Fixed Charge Revenue - Oct-Jan	Table 327		(5,280)	
Less: Fixed Rev. - Feb-Sep (incl. adjustment for 10.9% Fixed Rev Target)	Table 327		(166,688)	
Net Volume Charge Cost-of-Service	Table 327		\$961,515	
North Austin Consumption (Kgal)	Table 340		267,194	
Calculated Total Rate Determination (\$/Kgal)	Table 341		\$3.60	
Less: Water Revenue Stability Reserve Fund Surcharge			\$0.12	
Volume Rate (\$/Kgal)			\$3.48	

Healy Exh. 5

PFT of Joseph M. Healy-34

Northtown COS by Service Characteristic and Water Rate Calculation	Table Refs.	Total Rate Determination	
		Base	Max-Day
Description			
Cost-of-Service by Service Characteristic			
Raw Water	Table 297	\$68,783	\$0
Treatment Facilities	Table 297	168,529	115,105
Chemicals & Power	Table 297	288,228	0
Pump & Booster Stations	Table 297	66,592	0
Tanks/ Reservoirs	Table 297	22,323	15,247
Transmission Mains	Table 297	201,920	137,911
Distribution Mains	Table 297	0	0
Fire	Table 297	0	0
Meters & Services	Table 297	0	0
Customer Service	Table 297	0	0
Wholesale Services	Table 297	15,802	0
Revenue-Based Fixed Charge	Table 297	0	0
Revenue-Based Volume Charge	Table 297	91,671	0
Total Cost-of-Service by Service Characteristic	Table 297	\$923,849	\$268,263
Allocated to Volume Charge billing determinant	Table 304	Base 100%	Max-Day 100%
Northtown MUD Cost of Service - Volume Charge	Table 305	Value \$1,192,112	
Plus: Northtown MUD Cost of Service - Fixed Charges	Table 311	12,713	
Total Northtown MUD Cost-of-Service	Table 313	\$1,204,825	
Less: Volume Charge Revenue - Oct-Jan	Table 327	(382,491)	
Less: Fixed Charge Revenue - Oct-Jan	Table 327	(4,200)	
Less: Fixed Rev. - Feb-Sep (incl. adjustment for 11.0% Fixed Rev Target)	Table 327	(125,272)	
Net Volume Charge Cost-of-Service	Table 327	\$692,862	
Northtown Consumption (Kgal)	Table 340	201,725	
Calculated Total Rate Determination (\$/Kgal)	Table 341	\$3.43	
Less: Water Revenue Stability Reserve Fund Surcharge		\$0.12	
Volume Rate (\$/Kgal)		\$3.31	

Healy Exh. 7

PFT of Joseph M. Healy-36

Water District 10 COS by Service Characteristic and Water Rate Calculation		Table Refs.	Total Rate Determination	
Description			Base	Max-Day
Cost-of-Service by Service Characteristic				
Raw Water	Table 297	\$195,885	\$0	
Treatment Facilities	Table 297	479,949	414,438	
Chemicals & Power	Table 297	820,836	0	
Pump & Booster Stations	Table 297	189,647	0	
Tanks/ Reservoirs	Table 297	63,574	54,896	
Transmission Mains	Table 297	575,040	496,550	
Distribution Mains	Table 297	0	0	
Fire	Table 297	0	0	
Meters & Services	Table 297	0	0	
Customer Service	Table 297	0	0	
Wholesale Services	Table 297	45,003	0	
Revenue-Based Fixed Charge	Table 297	0	0	
Revenue-Based Volume Charge	Table 297	291,151	0	
Total Cost-of-Service by Service Characteristic	Table 297	\$2,661,084	\$965,884	
Allocated to Volume Charge billing determinant	Table 304		Base 100%	Max-Day 100%
Water District 10 Cost of Service - Volume Charge	Table 305	Value \$3,626,968		
Plus: Water District 10 Cost of Service - Fixed Charges	Table 311	8,370		
Total Water District 10 Cost-of-Service	Table 313	\$3,635,338		
Less: Volume Charge Revenue - Oct-Jan	Table 327	(1,148,690)		
Less: Fixed Charge Revenue - Oct-Jan	Table 327	(2,760)		
Less: Fixed Rev. - Feb-Sep (incl. adjustment for 11.0% Fixed Rev Target)	Table 327	(389,592)		
Net Volume Charge Cost-of-Service	Table 327	\$2,094,296		
Water District 10 Consumption (Kgal)	Table 340	590,264		
Calculated Total Rate Determination (\$/Kgal)	Table 341	\$3.55		
Less: Water Revenue Stability Reserve Fund Surcharge		\$0.12		
Volume Rate (\$/Kgal)		\$3.43		

Healy Exh. 9

PFT of Joseph M. Healy-38

Wells Branch COS by Service Characteristic and WW Rate Calculation		Total Rate Determination		
Description	Table Refs.	Flow	BOD	TSS
Cost-of-Service by Service Characteristic				
Mains	Table 275	\$577,859	\$0	\$0
Lift Stations	Table 275	188,626	0	0
Preliminary Treatment	Table 275	206,878	0	0
Primary Treatment	Table 275	37,155	6,679	14,395
Aeration	Table 275	71,631	116,358	0
Secondary Treatment	Table 275	57,493	41,364	0
Sludge Pumping	Table 275	0	940	1,091
Other Sludge-Related	Table 275	0	17,952	20,833
Effluent Disposal	Table 275	191,165	0	0
Biosolids Management	Table 275	0	142,191	165,010
Services	Table 275	66,014	0	0
Industrial Waste Control	Table 275	0	0	0
Customer Services	Table 275	0	0	0
Revenue Allocated Costs	Table 275	182,675	0	0
Total Cost-of-Service by Service Characteristic	Table 275	\$1,579,497	\$325,485	\$201,329
Allocated to Volume Charge billing determinant	Table 283	Flow 100%	BOD 98%	TSS 95%
Wells Branch MUD Cost of Service - Volume Charge	Table 284	Value \$2,090,008		
Plus: Wells Branch MUD Cost of Service - Fixed Charges	Table 290	16,348		
Total Wells Branch MUD Cost-of-Service	Table 292	\$2,106,357		
Less: Volume Charge Revenue - October	Table 306	(168,156)		
Less: Fixed Charge Revenue - October	Table 306	(56)		
Less: Fixed Rev. - November-September	Table 306	(660)		
Net Volume Charge Cost-of-Service	Table 306	\$1,937,485		
Wells Branch Flow (Kgal)	Table 319	357,900		
Volume Rate Determination (\$/Kgal)	Table 320	\$5.41		

Healy Exh. 11

PFT of Joseph M. Healy-40

Description	Table Refs.	Total Rate Determination		
		Flow	BOD	TSS
North Austin COS by Service Characteristic and WW Rate Calculation				
Cost-of-Service by Service Characteristic	Table 275	\$416,035	\$0	\$0
Mains	Table 275	135,803	0	0
Lift Stations	Table 275	148,944	0	0
Preliminary Treatment	Table 275	26,750	4,809	10,364
Primary Treatment	Table 275	51,572	83,773	0
Aeration	Table 275	41,392	29,780	0
Secondary Treatment	Table 275	0	677	785
Sludge Pumping	Table 275	0	12,925	14,999
Other Sludge-Related	Table 275	137,631	0	0
Effluent Disposal	Table 275	0	102,372	118,801
Biosolids Management	Table 275	47,527	0	0
Services	Table 275	0	0	0
Industrial Waste Control	Table 275	0	0	0
Customer Services	Table 275	158,933	0	0
Revenue Allocated Costs				
Total Cost-of-Service by Service Characteristic	Table 275	\$1,164,587	\$234,336	\$144,949
Allocated to Volume Charge billing determinant	Table 283	Flow 100%	BOD 98%	TSS 95%
North Austin MUD Cost of Service - Volume Charge	Table 284	Value \$1,532,135		
Plus: North Austin MUD Cost of Service - Fixed Charges	Table 290	11,783		
Total North Austin MUD Cost-of-Service	Table 292	\$1,543,918		
Less: Volume Charge Revenue - October	Table 306	(109,509)		
Less: Fixed Charge Revenue - October	Table 306	(56)		
Less: Fixed Rev. - November-September	Table 306	(660)		
Net Volume Charge Cost-of-Service	Table 306	\$1,433,694		
North Austin Flow (Kgal)	Table 319	259,900		
Volume Rate Determination (\$/Kgal)	Table 320	\$5.52		

Healy Exh. 13

PFT of Joseph M. Healy-42

Northtown COS by Service Characteristic and WW Rate Calculation		Total Rate Determination		
Description	Table Refs.	Flow	BOD	TSS
Cost-of-Service by Service Characteristic				
Mains	Table 275	\$342,007	\$0	\$0
Lift Stations	Table 275	111,639	0	0
Preliminary Treatment	Table 275	122,442	0	0
Primary Treatment	Table 275	21,990	3,953	8,520
Aeration	Table 275	42,395	68,867	0
Secondary Treatment	Table 275	34,027	24,481	0
Sludge Pumping	Table 275	0	556	646
Other Sludge-Related	Table 275	0	10,625	12,330
Effluent Disposal	Table 275	113,142	0	0
Biosolids Management	Table 275	0	84,156	97,662
Services	Table 275	39,070	0	0
Industrial Waste Control	Table 275	0	0	0
Customer Services	Table 275	0	0	0
Revenue Allocated Costs	Table 275	105,222	0	0
Total Cost-of-Service by Service Characteristic	Table 275	\$931,934	\$192,639	\$119,157
Allocated to Volume Charge billing determinant	Table 283	Flow 100%	BOD 98%	TSS 95%
Northtown MUD Cost of Service - Volume Charge	Table 284	Value \$1,234,082		
Plus: Northtown MUD Cost of Service - Fixed Charges	Table 290	9,695		
Total Northtown MUD Cost-of-Service	Table 292	\$1,243,777		
Less: Volume Charge Revenue - October	Table 306	(99,645)		
Less: Fixed Charge Revenue - October	Table 306	(65)		
Less: Fixed Rev. - November-September	Table 306	(770)		
Net Volume Charge Cost-of-Service	Table 306	\$1,143,297		
Northtown Flow (Kgal)	Table 319	211,500		
Volume Rate Determination (\$/Kgal)	Table 320	\$5.41		

Healy Exh. 15

PFT of Joseph M. Healy-44

Footnote #2

1 the Consent Order, which required Austin to undertake and complete a cost of
2 service rate study.

3
4 As I mentioned, and as Mr. Castillo will discuss, we have had 3 cost of service rate
5 studies, and reached consensus each time with the participation of wholesale
6 customers. Austin Water has not had a rate case since the last rate case, which
7 occurred before we adopted the inclusive and participatory cost of service rate
8 study process we have now. And, again, we are moving forward with a
9 comprehensive cost of service rate study in the coming fiscal year.

10

11 **60. Have you made any adjustments to the Wholesale Customers' Cost of**
12 **Service during the pendency of this contested case hearing?**

13 Yes, I have. My staff reviewed all the concerns raised in the Jay Joyce Affidavit,
14 dated July 31, 2013 (Austin Meszaros Exhibit No. 22) on behalf of Petitioners.
15 After that review, we identified adjustments Austin Water could make to the
16 wholesale customers' revenue requirements in accordance with the City's
17 concurrence regarding some, but not all, of the issues raised by Petitioners. It is
18 likely that those changes would be adopted by the Austin City Council on my
19 recommendation. Attached to my testimony as Austin Meszaros Exhibit No. 24, is
20 a schedule of the adjustments to Petitioners' cost of water utility service developed
21 in conjunction with Petitioners' appeal of Austin's wholesale water rates applied to
22 Fiscal Year 2013 water and wastewater rates.

23

24 **61. What have you done regarding the Cost of Service items that remain in**
25 **dispute between Austin and Petitioners?**

1 Yes, Austin Water did reconsider the General Fund Transfer from Water Revenues
2 and Wastewater Revenues. Austin Water determined that the General Fund Transfer
3 was an appropriate cost of service item. The General Fund Transfer PILOT is
4 calculated based on 8.2% of a rolling 3-year total revenue, including two historical
5 actual years and the current fiscal year estimate. It is appropriate for the Petitioners to
6 pay their proportionate share of the General Fund Transfer - PILOT. The General
7 Fund Transfer - PILOT for water and wastewater for Fiscal Year 2013 was
8 \$34,524,336. The Petitioners' share of the General Fund Transfer - PILOT for Fiscal
9 Year 2013 was \$977,583.

10

11 **103. Did you reconsider costs transferred to the Sustainability Fund to**
12 **determine whether or not those costs were associated with providing water and**
13 **wastewater utility service to Petitioners?**

14 Yes, Austin Water did reconsider the Transfer to the Sustainability Fund. Austin
15 Water has determined that the Transfer to the Sustainability Fund is not related to the
16 cost of providing water and wastewater services to the Petitioners. The City's
17 Sustainability Fund provides resources for projects and programs that support the
18 three pillars of sustainability: economy, environment, and social equity. Currently,
19 the Sustainability Fund provides funding for affordable housing programs and
20 projects. While the Sustainability Fund might result in more customers for Austin
21 Water, these costs should not be considered in the cost of providing services to the
22 Petitioners. Austin Water has made a decision for FY 2015 water and wastewater rate
23 determination the Transfer to the Sustainability Fund will not be allocated to the
24 wholesale customers including the Petitioners. The Sustainability Fund Transfer for
25 Fiscal Year 2013 was \$5,061,908. The Petitioners' share of the Sustainability Fund
26 Transfer for 2013 was \$144,304.

27