

Date of Issuance: December 2, 2016

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Administrative Services
Budget and Fiscal Services

RESOLUTION M-4830
December 1, 2016

RESOLUTION

Resolution M-4830. Adopting level of Public Utilities Commission Utilities Reimbursement Account User Fees, effective January 1, 2017.

SUMMARY

This resolution adopts Public Utilities Commission Utilities Reimbursement Account (PUCURA), Fund 0462, user fees as follows:

Electric Corporations	0.00043	\$/ kwh
Gas Corporations	0.00139	\$/therm
Heat Corporations	0.02604	\$/thousands lbs. steam
Water and Sewer System Corporations	0.01435 (1.44%)	x Revenue
Telephone and Telegraph Corporations	0.003	x Revenue

The user fee rates are increased to for PUCURA to account for: increased expenditure level granted by the FY2016-17 Governor's Budget, the expected increase in the FY2017-18 Governor's Budget, and the increase in fund reserves necessary at the new expenditure level. A slight modification to the fees must also be made to align proportionate revenues to expenditures, pursuant to PU Code 232(a)(2).

BACKGROUND

PUC uses Public Utilities Code as the basis for its methodology to annually assess user fees for energy, water and telecommunication utilities.

Public Utilities Code Section 431:

The commission shall annually determine a fee to be paid by every electrical, gas, telephone, telegraph, water, sewer system, and heat corporation and every other public utility providing service directly to customers and subscribers and subject to the jurisdiction of the commission other than a railroad, except as provided in Article 2 (commencing with Section 421). The annual fee shall be established to produce a total amount equal to that amount established in the

authorized Commission budget for the same year, including adjustments for increases in employee compensation, other increases appropriated by the Legislature, and an appropriate reserve to regulate public utilities less the amount to be paid from special accounts or funds pursuant to section 402, reimbursements, federal funds, and any other revenues, and the amount of unencumbered funds from the preceding year.

Public Utilities Code Section 432:

The Commission shall establish the fee pursuant to Section 431 with the approval of the Department of Finance and in accordance with all of the following:

- a. In its annual budget request, the commission shall specify both of the following:
 1. The amount of its budget to be financed by the fee
 2. The dollar allocation of the amount of its budget shall be financed by fee by each class of public utility subject to the fee. The fee allocation among classes of public utilities shall reflect expenditures by the commission on regulatory and other authorized activities affecting each respective class, and shall bear the same ratio that the commission's workload for each class of public utility subject to the fee bears to the commission's total workload for all public utilities subject to the fee.
- b. The commission may establish different and distinct methods of assessing fees for each class of public utility, if the revenues collected are consistent with paragraph (2) of subdivision (a), except that the commission shall establish a uniform charge per kwh for sales in kwh for the class of electrical corporations and a uniform charge per therm for sales in terms for the class of gas corporations.

DISCUSSION

1. Revenue and Expenditure Analysis

PUC's PUCURA authorized expenditures by utility class are displayed in the Governor's Budget under Program 6680, Regulation of Utilities, further broken down into Elements (Table 1). Program components (the most granular level of detail by utility class (electricity, gas, sewer, steam, etc.) are not displayed in the Governor's Budget; components roll up into the program elements of energy, water and telecommunications, respectively.

Table 1. 2016-17 Governor’s budget structure, PUCURA

Program	Element	Component
Regulation of Utilities (6680)	Energy (6680055)	Electric Corporations Gas Corporations Steam Corporations
	Water (6680064)	Water Corporations Sewer Corporations
	Communications (6680073)	Telephone and Telegraph Video Service Providers

In addition to the PUC’s budgeted expenditures from PUCURA, the fund also supports expenditures of the Office of Ratepayer Advocates (ORA) Fund 3089, its fund users the Air Resources Board (Agency 3900) and the Office of Environmental Health and Hazard Assessment (Agency 3980), and state-wide fund assessments.

In Table 2 below, PUCURA’s total expenditures are shown, distributed by the Components in Table 1. An estimate for increased expenditures is shown for the FY17-18 budget year, and is included because it will take effect in July 2017, during this revenue increase’s timeframe. This estimate is subject to adjustment in the Governor’s Budget process.

Table 2. Expenditures of PUCURA

Utility Class	PUC Expenditures ¹ (2016-17)	ORA Allocated ²	Fund User and Fund Assessment Allocations ³	Estimated FY17-18 Increased Expenditures	Total Fund Expenditures
Energy-Electric	\$68,427,000	\$11,836,000	\$243,000	\$6,585,000	\$87,091,000
Energy – Gas	20,606,000	3,542,000	190,000	2,312,000	26,650,000
Energy-Steam	22,000	92,000	-	2,000	116,000
Water and Sewer	13,043,000	8,081,000	7,000	945,000	22,076,000
Telco.	25,853,000	6,927,000	27,000	1,056,000	33,863,000
ORA	30,478,000				
Total	\$158,429,000	\$30,478,000	\$467,000	\$10,900,000	\$169,796,000

¹ From the 2016-17 Governor’s Budget; expenditures do not include reimbursable spending authority.

² ORA’s expenditures are allocated by workload data by utility class.

³ Fund User allocations are allocated to energy utilities only. Fund Assessments are allocated proportionate to Program Expenditures (2016-17).

A comparison of revenues to expenditures in Table 3 shows that expenditures exceed revenue, evidence a user fee increase is necessary.

Table 3. Comparison of PUCURA revenue to estimated expenditures by utility class

Utility Class	Revenue (current rate) ⁴	Estimated Expenditures (FY17)	Annual Net Revenue
Energy-Electric	\$57,602,000	\$87,091,000	\$(29,489,000)
Energy – Gas	10,662,000	26,650,000	(15,998,000)
Energy-Steam	11,000	116,000	(105,000)
Water and Sewer	19,291,000	22,076,000	(2,785,000)
Telco.	25,723,000	33,863,000	(8,140,000)
Total	\$113,289,000	\$169,796,000	\$(56,507,000)

Below in Table 4, the revenue to expenditure percentage comparison for each utility class shows a fair proportion of revenues to expenditures, with a slight adjustment needed for gas, water, and telecommunications corporations. To align revenue and expenditure proportion, an adjustment has made to the revenue percentage in the “Adjustment to Align Proportional Revenue” column. The “Adjusted Proportional Revenue” column shows the resulting proportional revenue percentage, and is the rate upon which increased revenues necessary to cover expenditures for FY16-17 and building an appropriate reserve will be allocated.

Table 4. Proportional revenues and expenditures by utility class, using data from Table 3

Utility Class	Proportional Revenue	Proportional Expenditure	Difference	Adjustment to Align Proportional Revenue ⁵	Adjusted Proportional Revenue
Energy-Electric	50.85%	51.29%	(0.44)%		50.85%
Energy – Gas	9.41%	15.70%	(6.29)%	6.00%	15.41%
Energy-Steam	0.01%	0.07%	(0.06)%		0.01%
Water and Sewer	17.02%	13.00%	4.02%	(4.00)%	13.02%
Telco.	22.71%	19.94%	2.77%	(2.00)%	20.71%
Total	100.00%	100.00%	0.00%	0.00%	100.00%

⁴ Estimated revenue because the previous resolution provided a mid-year change

⁵ Proportional revenue was only adjusted for differences in proportional revenue greater than 1%

2. Fund Reserve Analysis

PUC’s fund reserve policy for PUCURA requires a fund reserve of 40-80 percent of all Fund expenditures. Table 5 shows the expected fund reserve at the end of Fiscal Year 2016-17 and 2017-18, using the current revenue rates. At the end of 2016-17, the fund reserve will be approximately 5.6 percent of FY17-18 expected expenditures. At the 2017-18 expected level of expenditures, the fund balance reserve policy states that the fund balance should be at least \$68,296,000, as shown below.

Table 5. PUCURA Fund reserve summary, unadjusted revenue rates

Line	Item	2016-2017	2017-2018
A	Beginning-of-Year Fund Reserve	\$55,174,000	\$9,567,000
B	2016-17 Forecasted Revenues (if no rate change)	113,289,000	113,289,000
C	2016-17 Forecasted Expenditures	(158,896,000)	(169,796,000)
D	Net Fund Increase/(Decrease) (B - C)	(45,607,000)	(56,507,000)
E	Forecasted 2016-17 Ending Fund Reserve (A+B-C)	\$9,567,000	(\$37,373,000)
F	Necessary minimum reserve (40% of C for 2017-18)		\$67,918,000
G	Less: Beginning-of-Year Reserve (2017-18)		(9,567,000)
H	Additional revenue required to restore reserve		\$58,351,000

3. Necessary Revenue Increase

Table 6. Required revenue increase, summary

Required Revenue Increase	Total	Per Year, Over 5 Years
Increase in revenue required to match FY17-18 PUCURA estimated expenditures (Table 5, Line D)	\$56,507,000	\$11,301,000
Increase in revenue required to recover PUCURA fund reserve to 2017-18 expenditure level (Table 5, Line H)	58,351,000	11,670,000
Total increase in revenue required	\$114,858,000	\$22,971,000

Using the revenue increases summarized in Table 6, PUCURA requires additional revenue of \$114,858,000. This figure comprises the amount of revenue PUCURA requires to match revenues to expenditures and restore a sufficient fund balance. However, an increase of this magnitude over only one year would negatively affect ratepayers and utilities.

Rather than implementing the increase in a single year, the PUC will incrementally increase user fees over five years, with the anticipation that in five years, rates could be reduced to achieve an annual net revenue of \$0 (assuming PUCURA’s fund reserve is above its minimum). Recovering over five years will reduce impact on ratepayers, and allow PUC to analyze received revenues and make any needed adjustments annually.

However, Table 7 below demonstrates that five years of prorating the increase causes PUCURA to not collect sufficient revenues to cover expenditures, resulting in a further reduction in fund balance. This shortfall results in an undercollection of \$54,670,000 over five years.

Table 7. Resulting shortfall from prorating required revenue increase

Item	Year 1	Year 2 ⁶	Year 3	Year 4	Year 5	Decrease over 5 years
Baseline Revenue Level	\$113,289,000	\$124,590,000	\$135,891,000	\$147,192,000	\$158,493,000	
Revenue to equal expenditures	11,301,000	11,301,000	11,301,000	11,301,000	11,301,000	
Revenue to restore fund reserve	11,670,000	11,670,000	11,670,000	11,670,000	11,670,000	
Estimated Expenditures	(169,796,000)	(169,796,000)	(169,796,000)	(169,796,000)	(169,796,000)	
Increase/(Decrease) of Fund Balance	\$(33,536,000)	\$(22,235,000)	\$(10,934,000)	\$367,000	\$11,668,000	\$(54,670,000)

Adding this figure to the total increase in revenue necessary over five years, PUCURA must collect \$169,528,000 over five years, resulting in an increase of \$33,905,000 per year (Table 8).

Table 8. Required revenue summary (including shortfall)

PUCURA Required Revenue Increase	Total	Per Year, Over 5 Years
Increase in revenue required to match FY17-18 PUCURA estimated expenditures (Table 5, Line D)	\$56,507,000	\$11,301,000
Increase in revenue required to recover PUCURA fund reserve to 2017-18 expenditure level (Table 5, Line H)	58,351,000	11,670,000
<i>Increase in revenue required to recover fund balance shortfall due to five years proration (Table 7)</i>	<i>54,670,000</i>	<i>10,934,000</i>
Total increase in revenue required (new)	\$169,528,000	\$33,905,000

Using the proportional revenue increase percentage identified in Table 4, \$33,905,000 additional revenue required is allocated by utility type (Table 9).

Table 9. Revenue requirements by utility class

Utility Class	Revenue at Current Rate	Revenue to Match Expenditures	Revenue to Recover Fund Reserve	Revenue to Recover Shortfall	Total Revenue Needed
Energy-Electric	57,602,000	5,746,015	5,933,633	5,559,412	74,841,060
Energy-Gas	10,662,000	1,741,634	1,798,502	1,685,075	15,887,211
Energy-Steam	11,000	1,097	1,133	1,062	14,292
Water and Sewer	19,291,000	1,472,309	1,520,383	1,424,496	23,708,188
Telco	25,723,000	2,339,945	2,416,349	2,263,955	32,743,249
Total	113,289,000	11,301,000	11,670,000	10,934,000	147,194,000

⁶ After Year 1, additional revenues to match expenditure level are added to the baseline revenue level to attain \$0 net revenue in five years.

4. User Fee Calculations

Using the revenue requirements summarized in Table 9 by utility class, user fees were determined using a projected energy or revenue base for each utility class. Resulting user fees shown in Table 10 below.

Table 10. User Fee Calculation

Utility Class	Estimated Equivalent energy or revenue base	Unit	Required Revenue (Table 9)	Resulting (new) user fee
	(A)		(B)	(B) / (A)
Energy-Electric	174,551,515,000	kwh	\$74,841,060	0.00043
Energy-Gas	11,464,530,000	Therms	15,887,211	0.00139
Energy-Steam	549,000	thousand lbs. steam	14,292	0.02604
Water and Sewer	\$1,651,642,000	Revenue (\$)	23,708,188	0.01435
Telecommunications	\$10,962,723,000	Revenue (\$)	32,743,249	0.00299
Total			\$147,194,000	

The following table compares the proposed changes to PUCURA user fees to current fee levels. At the current expenditure level, the resulting increase of \$33,905,000 per year is expected for each of the next five years. The user fee will be reviewed annually and adjusted as necessary.

Table 11. User Fee Rates Comparison, 2015-16 to 2016-17

Utility Class	2015-16 User Fees (Existing)	2016-17 User Fee Rates (New)	Difference	Base	% Difference	\$ Difference
Electric Corp	0.00033	0.00043	0.00010	\$/ kwh	29.9%	\$17,239,000
Gas Corp	0.00093	0.00139	0.00046	\$/therm	49.0%	5,225,000
Heat Corp	0.01918	0.02604	0.00686	\$/thousands lbs steam	35.8%	4,000
Water and Sewer	0.01168	0.01435	0.00267	x Revenue	22.9%	4,417,000
Telephone	0.00226	0.00300	0.00074	x Revenue	32.2%	7,020,000
						\$33,905,000

COMMENTS ON DRAFT RESOLUTION

In compliance with Public Utilities Code Section 311 (g), Administrative Services mailed a Notice of Availability of all electric, gas, telephone and water corporations informing them that this draft resolution is available at the Commission's website. The Notice of Availability service list was based on utility contact information maintained by CPUC's Fiscal Office, which receives user fee revenue payments from utilities.

No Comments were received.

THEREFORE, IT IS ORDERED THAT:

Effective January 1, 2017 the current PUCURA user fees shall be revised as follows:

Electric Corporations	0.00043	\$/ kwh
Gas Corporations	0.00139	\$/therm
Heat Corporations	0.02604	\$/thousands lbs. steam
Water and Sewer System Corporations	0.01435 (1.44%)	x Revenue
Telephone and Telegraph Corporations	0.00300	x Revenue

I hereby certify that the Public Utilities Commission adopted this Resolution at the meeting on December 1, 2016.

/s/ TIMOTHY J. SULLIVAN
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**Resolution M-4830
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