

## 6.0 APPENDIX B: Rate Schedules & Impacts

### Residential Water

#### Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 9.54	\$ 10.78
1"	\$ 21.56	\$ 24.36
1 1/2"	\$ 41.58	\$ 46.99
2"	\$ 65.61	\$ 74.14
3"	\$ 129.69	\$ 146.55
4"	\$ 201.78	\$ 228.01
6"	\$ 402.03	\$ 454.29
8"	\$ 642.33	\$ 725.83
10"	\$ 922.68	\$ 1,042.63
12"	\$ 1,723.68	\$ 1,947.76

#### Volumetric Rates

Tier	Old Rate	New Rate
0-500 CF	\$ 1.62	\$ 1.78
500-1000 CF	\$ 4.05	\$ 4.45
1000-2000 CF	\$ 6.08	\$ 6.22
2000+ CF	\$ 9.12	\$ 9.26

### Sprinkler

#### Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 9.54	\$ 10.78
1"	\$ 21.56	\$ 24.36
1 1/2"	\$ 41.58	\$ 46.99
2"	\$ 65.61	\$ 74.14
3"	\$ 129.69	\$ 146.55
4"	\$ 201.78	\$ 228.01
6"	\$ 402.03	\$ 454.29
8"	\$ 642.33	\$ 725.83
10"	\$ 922.68	\$ 1,042.63
12"	\$ 1,723.68	\$ 1,947.76

#### Volumetric Rates

Tier	Old Rate	New Rate
0-500 CF	\$ 4.05	\$ 4.29
500-1500 CF	\$ 6.08	\$ 6.44
1500+ CF	\$ 9.12	\$ 9.67

### Non-Residential

#### Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 9.54	\$ 10.78
1"	\$ 21.56	\$ 24.36
1 1/2"	\$ 41.58	\$ 46.99
2"	\$ 65.61	\$ 74.14
3"	\$ 129.69	\$ 146.55
4"	\$ 201.78	\$ 228.01
6"	\$ 402.03	\$ 454.29
8"	\$ 642.33	\$ 725.83
10"	\$ 922.68	\$ 1,042.63
12"	\$ 1,723.68	\$ 1,947.76

#### Volumetric Rates

Tier	Old Rate	New Rate
All Metered Use	\$ 4.05	\$ 4.29

**Sewer**
**Base Rates**

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 13.10	\$ 13.10
1"	\$ 30.30	\$ 30.30
1 1/2"	\$ 58.98	\$ 58.98
2"	\$ 93.39	\$ 93.39
3"	\$ 185.15	\$ 185.15
4"	\$ 288.38	\$ 288.38
6"	\$ 575.13	\$ 575.13
8"	\$ 919.23	\$ 919.23
10"	\$ 1,320.68	\$ 1,320.68
12"	\$ 2,467.68	\$ 2,467.68

**Volumetric Rates**

Tier	Old Rate	New Rate
All Metered Use	\$ 3.42	\$ 3.42

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Residential Water 5/8" Meter Water & Sewer Bill Calculations											
Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Agg. Bills Issued %	Current Water	Proposed Water	Current Sewer	Proposed Sewer	Current FY 18	Proposed (JAN FY 19)	\$ Chg	% Chg
0	0	0	13.3%	\$9.54	\$10.78	\$13.10	\$13.10	\$22.64	\$23.88	\$1.24	5.5%
1	100	748	26.9%	\$11.16	\$12.56	\$16.52	\$16.52	\$27.68	\$29.08	\$1.40	5.1%
2	200	1,496	40.3%	\$12.78	\$14.34	\$19.94	\$19.94	\$32.72	\$34.28	\$1.56	4.8%
3	300	2,244	52.7%	\$14.40	\$16.12	\$23.36	\$23.36	\$37.76	\$39.48	\$1.72	4.6%
4	400	2,992	63.3%	\$16.02	\$17.90	\$26.78	\$26.78	\$42.80	\$44.68	\$1.88	4.4%
5	500	3,740	71.7%	\$17.64	\$19.68	\$30.20	\$30.20	\$47.84	\$49.88	\$2.04	4.3%
6	600	4,488	78.3%	\$21.69	\$24.13	\$33.62	\$33.62	\$55.31	\$57.75	\$2.44	4.4%
7	700	5,236	83.3%	\$25.74	\$28.58	\$37.04	\$37.04	\$62.78	\$65.62	\$2.84	4.5%
8	800	5,984	87.0%	\$29.79	\$33.03	\$40.46	\$40.46	\$70.25	\$73.49	\$3.24	4.6%
9	900	6,732	89.9%	\$33.84	\$37.48	\$43.88	\$43.88	\$77.72	\$81.36	\$3.64	4.7%
10	1,000	7,480	92.1%	\$37.89	\$41.93	\$47.30	\$47.30	\$85.19	\$89.23	\$4.04	4.7%
11	1,100	8,228	93.8%	\$43.97	\$48.15	\$50.72	\$50.72	\$94.69	\$98.87	\$4.18	4.4%
12	1,200	8,976	95.2%	\$50.05	\$54.37	\$54.14	\$54.14	\$104.19	\$108.51	\$4.32	4.1%
13	1,300	9,724	96.3%	\$56.13	\$60.59	\$57.56	\$57.56	\$113.69	\$118.15	\$4.46	3.9%
14	1,400	10,472	97.1%	\$62.21	\$66.81	\$60.98	\$60.98	\$123.19	\$127.79	\$4.60	3.7%
15	1,500	11,220	97.9%	\$68.29	\$73.03	\$64.40	\$64.40	\$132.69	\$137.43	\$4.74	3.6%
16	1,600	11,968	98.5%	\$74.37	\$79.25	\$67.82	\$67.82	\$142.19	\$147.07	\$4.88	3.4%
17	1,700	12,716	98.9%	\$80.45	\$85.47	\$71.24	\$71.24	\$151.69	\$156.71	\$5.02	3.3%
18	1,800	13,464	99.3%	\$86.53	\$91.69	\$74.66	\$74.66	\$161.19	\$166.35	\$5.16	3.2%
19	1,900	14,212	99.7%	\$92.61	\$97.91	\$78.08	\$78.08	\$170.69	\$175.99	\$5.30	3.1%
20	2,000	14,960	99.8%	\$98.69	\$104.13	\$81.50	\$81.50	\$180.19	\$185.63	\$5.44	3.0%

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Non-Residential Water 5/8" Meter Water & Sewer Bill Calculations										
Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Current Water	Proposed Water	Current Sewer	Proposed Sewer	Current FY 18	Proposed	\$ Chg	% Chg
								(JAN FY 19)		
0	0	0	\$9.54	\$10.78	\$13.10	\$13.10	\$22.64	\$23.88	\$1.24	5.5%
1	100	748	\$13.59	\$15.07	\$16.52	\$16.52	\$30.11	\$31.59	\$1.48	4.9%
2	200	1,496	\$17.64	\$19.36	\$19.94	\$19.94	\$37.58	\$39.30	\$1.72	4.6%
3	300	2,244	\$21.69	\$23.65	\$23.36	\$23.36	\$45.05	\$47.01	\$1.96	4.4%
4	400	2,992	\$25.74	\$27.94	\$26.78	\$26.78	\$52.52	\$54.72	\$2.20	4.2%
5	500	3,740	\$29.79	\$32.23	\$30.20	\$30.20	\$59.99	\$62.43	\$2.44	4.1%
6	600	4,488	\$33.84	\$36.52	\$33.62	\$33.62	\$67.46	\$70.14	\$2.68	4.0%
7	700	5,236	\$37.89	\$40.81	\$37.04	\$37.04	\$74.93	\$77.85	\$2.92	3.9%
8	800	5,984	\$41.94	\$45.10	\$40.46	\$40.46	\$82.40	\$85.56	\$3.16	3.8%
9	900	6,732	\$45.99	\$49.39	\$43.88	\$43.88	\$89.87	\$93.27	\$3.40	3.8%
10	1,000	7,480	\$50.04	\$53.68	\$47.30	\$47.30	\$97.34	\$100.98	\$3.64	3.7%
11	1,100	8,228	\$54.09	\$57.97	\$50.72	\$50.72	\$104.81	\$108.69	\$3.88	3.7%
12	1,200	8,976	\$58.14	\$62.26	\$54.14	\$54.14	\$112.28	\$116.40	\$4.12	3.7%
13	1,300	9,724	\$62.19	\$66.55	\$57.56	\$57.56	\$119.75	\$124.11	\$4.36	3.6%
14	1,400	10,472	\$66.24	\$70.84	\$60.98	\$60.98	\$127.22	\$131.82	\$4.60	3.6%
15	1,500	11,220	\$70.29	\$75.13	\$64.40	\$64.40	\$134.69	\$139.53	\$4.84	3.6%
16	1,600	11,968	\$74.34	\$79.42	\$67.82	\$67.82	\$142.16	\$147.24	\$5.08	3.6%
17	1,700	12,716	\$78.39	\$83.71	\$71.24	\$71.24	\$149.63	\$154.95	\$5.32	3.6%
18	1,800	13,464	\$82.44	\$88.00	\$74.66	\$74.66	\$157.10	\$162.66	\$5.56	3.5%
19	1,900	14,212	\$86.49	\$92.29	\$78.08	\$78.08	\$164.57	\$170.37	\$5.80	3.5%
20	2,000	14,960	\$90.54	\$96.58	\$81.50	\$81.50	\$172.04	\$178.08	\$6.04	3.5%
21	2,100	15,708	\$94.59	\$100.87	\$84.92	\$84.92	\$179.51	\$185.79	\$6.28	3.5%
22	2,200	16,456	\$98.64	\$105.16	\$88.34	\$88.34	\$186.98	\$193.50	\$6.52	3.5%
23	2,300	17,204	\$102.69	\$109.45	\$91.76	\$91.76	\$194.45	\$201.21	\$6.76	3.5%
24	2,400	17,952	\$106.74	\$113.74	\$95.18	\$95.18	\$201.92	\$208.92	\$7.00	3.5%
25	2,500	18,700	\$110.79	\$118.03	\$98.60	\$98.60	\$209.39	\$216.63	\$7.24	3.5%
26	2,600	19,448	\$114.84	\$122.32	\$102.02	\$102.02	\$216.86	\$224.34	\$7.48	3.4%
27	2,700	20,196	\$118.89	\$126.61	\$105.44	\$105.44	\$224.33	\$232.05	\$7.72	3.4%
28	2,800	20,944	\$122.94	\$130.90	\$108.86	\$108.86	\$231.80	\$239.76	\$7.96	3.4%
29	2,900	21,692	\$126.99	\$135.19	\$112.28	\$112.28	\$239.27	\$247.47	\$8.20	3.4%
30	3,000	22,440	\$131.04	\$139.48	\$115.70	\$115.70	\$246.74	\$255.18	\$8.44	3.4%
31	3,100	23,188	\$135.09	\$143.77	\$119.12	\$119.12	\$254.21	\$262.89	\$8.68	3.4%
32	3,200	23,936	\$139.14	\$148.06	\$122.54	\$122.54	\$261.68	\$270.60	\$8.92	3.4%
33	3,300	24,684	\$143.19	\$152.35	\$125.96	\$125.96	\$269.15	\$278.31	\$9.16	3.4%
34	3,400	25,432	\$147.24	\$156.64	\$129.38	\$129.38	\$276.62	\$286.02	\$9.40	3.4%
35	3,500	26,180	\$151.29	\$160.93	\$132.80	\$132.80	\$284.09	\$293.73	\$9.64	3.4%
36	3,600	26,928	\$155.34	\$165.22	\$136.22	\$136.22	\$291.56	\$301.44	\$9.88	3.4%
37	3,700	27,676	\$159.39	\$169.51	\$139.64	\$139.64	\$299.03	\$309.15	\$10.12	3.4%
38	3,800	28,424	\$163.44	\$173.80	\$143.06	\$143.06	\$306.50	\$316.86	\$10.36	3.4%
39	3,900	29,172	\$167.49	\$178.09	\$146.48	\$146.48	\$313.97	\$324.57	\$10.60	3.4%
40	4,000	29,920	\$171.54	\$182.38	\$149.90	\$149.90	\$321.44	\$332.28	\$10.84	3.4%
41	4,100	30,668	\$175.59	\$186.67	\$153.32	\$153.32	\$328.91	\$339.99	\$11.08	3.4%
42	4,200	31,416	\$179.64	\$190.96	\$156.74	\$156.74	\$336.38	\$347.70	\$11.32	3.4%
43	4,300	32,164	\$183.69	\$195.25	\$160.16	\$160.16	\$343.85	\$355.41	\$11.56	3.4%
44	4,400	32,912	\$187.74	\$199.54	\$163.58	\$163.58	\$351.32	\$363.12	\$11.80	3.4%
45	4,500	33,660	\$191.79	\$203.83	\$167.00	\$167.00	\$358.79	\$370.83	\$12.04	3.4%
46	4,600	34,408	\$195.84	\$208.12	\$170.42	\$170.42	\$366.26	\$378.54	\$12.28	3.4%
47	4,700	35,156	\$199.89	\$212.41	\$173.84	\$173.84	\$373.73	\$386.25	\$12.52	3.4%
48	4,800	35,904	\$203.94	\$216.70	\$177.26	\$177.26	\$381.20	\$393.96	\$12.76	3.3%
49	4,900	36,652	\$207.99	\$220.99	\$180.68	\$180.68	\$388.67	\$401.67	\$13.00	3.3%
50	5,000	37,400	\$212.04	\$225.28	\$184.10	\$184.10	\$396.14	\$409.38	\$13.24	3.3%

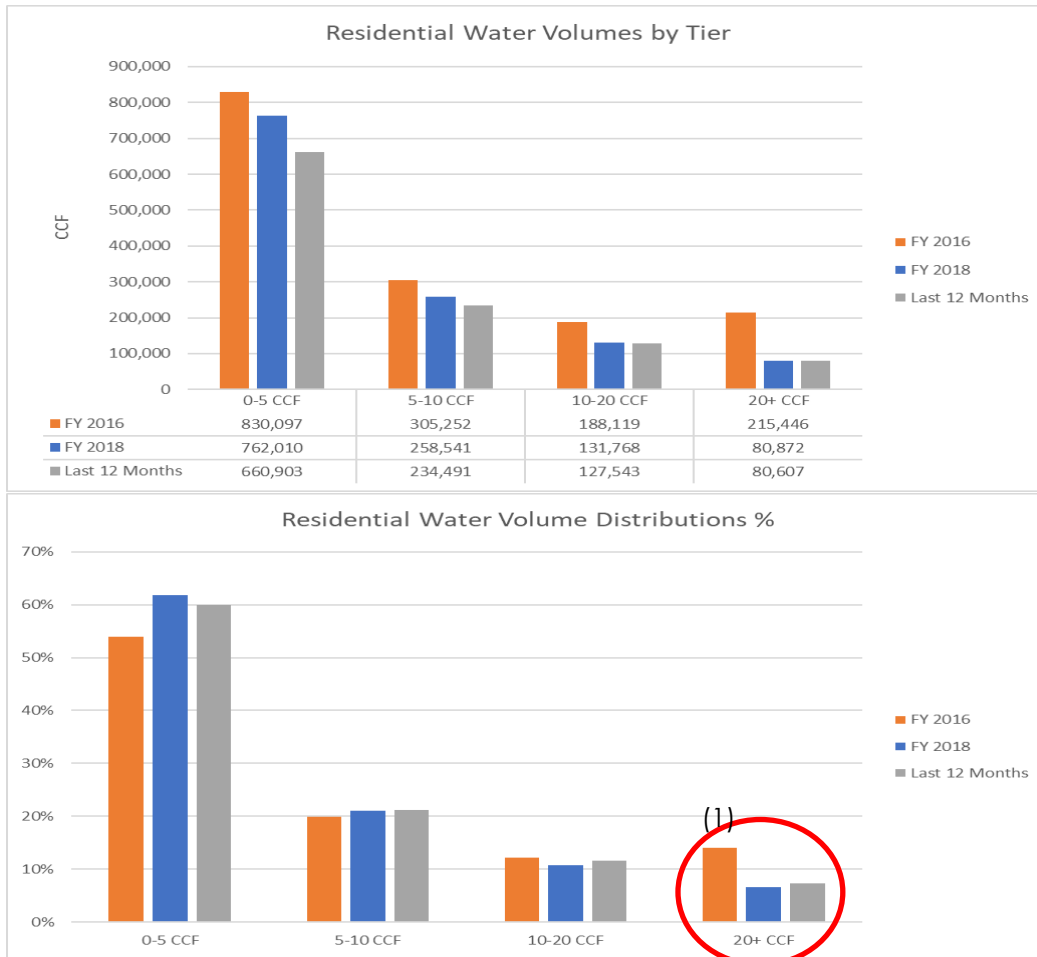
**Inside Sprinkler 5/8" Meter Water Bill Calculations**

Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Current FY 18	Proposed (JAN FY 19)	\$ Chg	% Chg
0	0	0	\$9.54	\$10.78	\$1.24	13.0%
1	100	748	\$13.59	\$15.07	\$1.48	10.9%
2	200	1,496	\$17.64	\$19.36	\$1.72	9.8%
3	300	2,244	\$21.69	\$23.65	\$1.96	9.0%
4	400	2,992	\$25.74	\$27.94	\$2.20	8.5%
5	500	3,740	\$29.79	\$32.23	\$2.44	8.2%
6	600	4,488	\$35.87	\$38.67	\$2.80	7.8%
7	700	5,236	\$41.95	\$45.11	\$3.16	7.5%
8	800	5,984	\$48.03	\$51.55	\$3.52	7.3%
9	900	6,732	\$54.11	\$57.99	\$3.88	7.2%
10	1,000	7,480	\$60.19	\$64.43	\$4.24	7.0%
11	1,100	8,228	\$60.19	\$64.43	\$4.24	7.0%
12	1,200	8,976	\$60.19	\$64.43	\$4.24	7.0%
13	1,300	9,724	\$60.19	\$64.43	\$4.24	7.0%
14	1,400	10,472	\$60.19	\$64.43	\$4.24	7.0%
15	1,500	11,220	\$60.19	\$64.43	\$4.24	7.0%
16	1,600	11,968	\$69.31	\$74.10	\$4.79	6.9%
17	1,700	12,716	\$78.43	\$83.77	\$5.34	6.8%
18	1,800	13,464	\$87.55	\$93.44	\$5.89	6.7%
19	1,900	14,212	\$96.67	\$103.11	\$6.44	6.7%
20	2,000	14,960	\$105.79	\$112.78	\$6.99	6.6%
21	2,100	15,708	\$114.91	\$122.45	\$7.54	6.6%
22	2,200	16,456	\$124.03	\$132.12	\$8.09	6.5%
23	2,300	17,204	\$133.15	\$141.79	\$8.64	6.5%
24	2,400	17,952	\$142.27	\$151.46	\$9.19	6.5%
25	2,500	18,700	\$151.39	\$161.13	\$9.74	6.4%
26	2,600	19,448	\$160.51	\$170.80	\$10.29	6.4%
27	2,700	20,196	\$169.63	\$180.47	\$10.84	6.4%
28	2,800	20,944	\$178.75	\$190.14	\$11.39	6.4%
29	2,900	21,692	\$187.87	\$199.81	\$11.94	6.4%
30	3,000	22,440	\$196.99	\$209.48	\$12.49	6.3%
31	3,100	23,188	\$206.11	\$219.15	\$13.04	6.3%
32	3,200	23,936	\$215.23	\$228.82	\$13.59	6.3%
33	3,300	24,684	\$224.35	\$238.49	\$14.14	6.3%
34	3,400	25,432	\$233.47	\$248.16	\$14.69	6.3%
35	3,500	26,180	\$242.59	\$257.83	\$15.24	6.3%
36	3,600	26,928	\$251.71	\$267.50	\$15.79	6.3%
37	3,700	27,676	\$260.83	\$277.17	\$16.34	6.3%
38	3,800	28,424	\$269.95	\$286.84	\$16.89	6.3%
39	3,900	29,172	\$279.07	\$296.51	\$17.44	6.2%
40	4,000	29,920	\$288.19	\$306.18	\$17.99	6.2%
41	4,100	30,668	\$297.31	\$315.85	\$18.54	6.2%
42	4,200	31,416	\$306.43	\$325.52	\$19.09	6.2%
43	4,300	32,164	\$315.55	\$335.19	\$19.64	6.2%
44	4,400	32,912	\$324.67	\$344.86	\$20.19	6.2%
45	4,500	33,660	\$333.79	\$354.53	\$20.74	6.2%
46	4,600	34,408	\$342.91	\$364.20	\$21.29	6.2%
47	4,700	35,156	\$352.03	\$373.87	\$21.84	6.2%
48	4,800	35,904	\$361.15	\$383.54	\$22.39	6.2%
49	4,900	36,652	\$370.27	\$393.21	\$22.94	6.2%
50	5,000	37,400	\$379.39	\$402.88	\$23.49	6.2%



## 2.0 WATER CONSERVATION ANALYSIS

The first component of the analysis this year reviewed the residential customer class volumes since the implementation of the inclining block water rates (FY 2016). This effort was intent on identifying trends in consumption since the water rate structure modifications, which included a conservation pricing signal. Included below, are the graphical representations of the trends in volume and proportional volume for the residential rate class. Within the data there are two underlying trends of importance since the implementation of the inclining block rates which were placed into service to provide a conservation pricing signal to high volume users. First and most notably, the proportion of volume in the top tier of consumption (20+ CCF per month) has been curtailed (1). For the residential class, the top tier has lost 62% of its FY 2016 volume of 215,446 CCF. Additionally, the residential class in total has shown decreases in the volume billed, much of which is attributable to the top tier of volume loss.



## **RESULTS**

The water conservation analysis provided data driven observations that validate the effectiveness, in terms of curtailing discretionary water usage, of the conservation water rate structure. As can be clearly seen discretionary volumes in the higher volumetric tiers (20+CCF) have declined since the implementation of the rate structure and continue to be billed at sub 2016 levels. This finding confirms that the inclining block rate structure resulted in conservation of discretionary water use for the residential single-family class.

### **2.0 REVENUE SUFFICIENCY ANALYSIS**

The revenue sufficiency analysis sought to identify if current water and sewer revenue levels are sufficient to provide for the operations & maintenance, debt service, maintenance of reserves, debt coverage levels and the capital funding needs of the utility system over a multi-year projection period. If current revenue levels could not sustain the utility's needs in any year during the projection, the level of rate increase necessary were calculated and are presented herein. This year's analysis was conducted on the newly created joint water and sewer utility. The following sections detail the analysis and assumptions utilized to generate the ten-year forecast of rate revenue sufficiency. The appendix following the results sections provides the detailed calculations for the analysis.

### **KEY DATA SOURCES**

This analysis included the most current operational and capital budget information including:

#### **Operational Expenses**

This analysis used the FY 2018 full year estimates for revenues and expenditures in FY 2018. The FY 2019 budget was then used to for FY 2019 and escalated to account for inflation in each projected year thereafter. With the exception of annual Gulf Cost Water Authority (GCWA) purchased water cost. These cost were estimated in FY 2019 & FY 2020 using information provided by GCWA and City Staff, each year thereafter cost were inflated by 4% per annum. All other cost inflation assumptions are shown on schedule 2 of the appendix.

#### **Debt Service Expenses**

Current debt service was calculated based on the yearly amortization schedules for the Utility's existing debts. To the extent that new debt was required to finance a portion of the City's capital improvement plan, 30 year level debt was used to simulate the new annual debt service that would be required.

#### **Capital Improvement Expenses**

The City provided high level estimates for five year capital improvement expenses, inclusive of expected funding sources. This was used as the basis for projecting the rates necessary to provide the funding window for the capital program in each year. Of note the program includes \$126M in expected revenue bonds issuance.



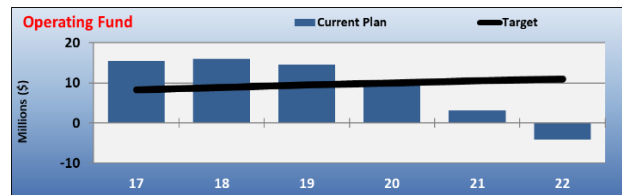
The information included above was entered into a 10 year rate revenue projection model and formed the basis of the revenue sufficiency analysis. The City’s main cost drivers stem from the pass-through cost from GCWA purchased water and new debt service associated with capital improvement spending. All expense and revenue data was based on current data and then projected into future periods using the most relevant information available and reviewed with City staff.

## RESULTS

Once populated with the most current data and assumptions the revenue sufficiency analysis reviewed the sufficiency of rate revenues for a multi-year projection period. It was found that current rate revenue levels cannot sustain the utility’s needs over a multiyear period and in the absence of a rate adjustment plan the utility is projected to be unable to maintain positive cash flow and deplete its reserve balances below the minimum target by FY 2021 as can be seen in figure 1. In order to sustain the utility a 7% revenue adjustment for water rates is recommended. (Figure 2) This increase is necessitated to provide a sustainable level of cash flow over the projection period and provide resources to support new debt service associated with the City’s capital improvement plan. The City has not had a rate revenue increases since FY 2016 and has avoided increases though proactive management. It is recommended that the City adopted a 7% increase in water rates effective Jan 2019. Additionally, the City requested several rate structure modifications to the current water rates, as such the next section of this report details the rates and bill impacts associated with the water rate structure modifications, inclusive of the 7% revenue increase described in this section.

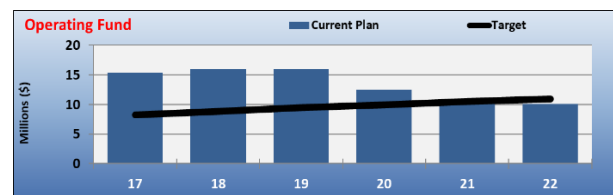
### A. No Adjustment

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Water Rate Increases	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Rate Increases	0.00%	0.00%	0.00%	0.00%	0.00%



### B. Sustainable Rate Adjustment Plan

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Water Rate Increases	0.00%	7.00%	0.00%	11.00%	8.00%
Sewer Rate Increases	0.00%	0.00%	0.00%	4.00%	3.00%



### 3.0 WATER RATE STRUCTURE ADJUSTMENTS

A component of the analysis this year considered water rate structure modifications. The structure modifications sought to recognize and incorporate two distinct components (1) the City has achieved conservation in terms of reduced irrigation volumes from the inclining block rates placed into service in FY 2016 and (2) the fixed cost recovery of the system (currently 18.5% of revenue) could be enhanced to provide for a more stable revenue base that provides resiliency in event of changes in billed volumetric demands.

#### Volumetric Rates

As it relates to the component of the water rates that charge for monthly usage the City has contemplated a change to the single-family residential rates that would reduce the conservation pricing signal. This would be accomplished by increasing tier 1 rates greater than tier 4 rates for single family residential customers such that the same overall revenue target according to the needs of the system in section 3 (7% adjustment for water) is met, but more revenue is collected in the lower tiers as compared to the higher tiers proportionately, than the current rate structure provides. The City requested this change to recognize the gains in the conservation accomplished over the past few years.

#### Fixed Monthly Rates

Additionally, each monthly water bill has a portion of the bill that is fixed or independent of use. The portion of the utility’s revenue that is recovered in this manner is commonly referred to as fixed cost recovery and provides stability to the utility’s revenue stream from adverse events such as wet weather that can reduce billed demands. The City currently collects 18.5% of all utility rate revenue from the fixed portion of the bill, while industry best practices support up to 30% fixed cost recovery. As such it is recommended that water rates be adjusted such that fixed cost recovery is increased. The proposed bill calculations shown below include fixed charges that would generate an increase of 1% in fixed cost recovery of water service over current rates and modify the conservation signaling in the water residential tiered rates as described herein. The City should strive to achieve additionally increases to fixed cost recovery levels in the future, while being sensitive to lower volume user impacts. The following table incorporates the recommended changes into a bill impact table for single family residential customers at bellwether usage levels.

Residential Water 5/8" Meter Water & Sewer Bill Calculations											
Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Agg. Bills Issued %	Current Water	Proposed Water	Current Sewer	Proposed Sewer	Current FY 18	Proposed (JAN FY 19)	\$ Chg	% Chg
5	500	3,740	71.7%	\$17.64	\$19.68	\$30.20	\$30.20	\$47.84	\$49.88	\$2.04	4.3%
10	1,000	7,480	92.1%	\$37.89	\$41.93	\$47.30	\$47.30	\$85.19	\$89.23	\$4.04	4.7%
15	1,500	11,220	97.9%	\$68.29	\$73.03	\$64.40	\$64.40	\$132.69	\$137.43	\$4.74	3.6%

#### 4.0 MISCELLANEOUS SERVICE CHARGES

This section of the report presents the analysis of miscellaneous service charges that was completed as part of the Study. The City currently applies miscellaneous service charges in relation to the provision of specific services to individual customers. Turn on/off fees, tap fees, and unauthorized connections are examples of the types of services for which the City has service charges or fees. Stantec reviewed with staff the list of current miscellaneous fees, shown on the following page in the existing column. The existing fees were buttressed by the addition of new fees that were calculated in this study for consideration (column 2019).

The updated fees are presented in the table below. Charges and fees were calculated based on the detailed interviews with staff and the appendix at the end of this report that details the specific cost of activities related to the service delivery model of the City.

Description	Existing	2019
New Service	\$15.00	\$15.00
Transfer of Service	\$15.00	\$10.00
Damaged Mechanisms		\$211.00
Service Restoration		\$9.00
Returned Checks <sup>(1)</sup>		\$37.50
Re-reading of Meter		\$12.00
Pressure/Meter Testing		\$25.00
Meter Replacement		\$211.00
Unauthorized Tap <sup>(2)</sup>	\$500.00	\$500.00
Billing Records Profiles		\$15.00
Meter Removal		\$14.00
Portable Deposits <sup>(2)</sup>		4" Inch Meter Fixed Monthly Fixed
Portable Rental Fee <sup>(2)</sup>		4" Inch Meter Fixed Monthly Fixed
4" Sewer Tap	\$500.00	\$806.00
3/4" Water Tap	\$650.00	\$369.00
1" Water Tap	\$928.57	\$475.00
1 1/2" Water Tap	\$2,228.57	\$837.00
2" Water Tap	\$2,785.71	\$1,244.00

(1) Fees not charges

(2) Set by State Statute

Certain types of service are best priced on a fee basis and not a cost basis. These types of activities have a component that is not cost based or are seeking to influence behavior. Unauthorized taps are one such fee that has a cost for the City, but also represents a misuse of City resources and theft of product. As such its appropriate to set the fee for this behavior independent of cost such that the pricing signal deters the behavior. The City currently charges \$500 for this activity and that does provide a sufficient level of discouragement.

Portable rental fees should also be considered in light of pricing practices for normal customers. A portable meter represents one of the hardest demands to plan for as the meter is temporary and may be located anywhere in the City to serve a specific need. As such the pricing paradigm presented herein syncs up the fees for a portable with those of a normal customer. The proposed deposit should reflect an amount equal to one months fixed charge for a 4" water meter. Then there should exist an ongoing monthly fee equal to the current monthly fixed fee for a 4" water meter. The combination of these two fees properly protects the city and provides customer equity with regards to normal permanent customers.

## **Disclaimer**

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*In preparing this report, Stantec utilized information and data obtained from the City or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.*

*Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.*

**5.0 APPENDIX A: FINANCIAL PLAN SUPPORTING SCHEDULES**

Schedule 1	Assumptions
Schedule 2	Cost Escalation Factors
Schedule 3	Customer and Usage Forecast
Schedule 4	Beginning Balances
Schedule 5	CIP
Schedule 6	Projection of Cash Outflows
Schedule 7	Projection of Cash Inflows
Schedule 8	FAMS Control Panel
Schedule 9	Pro Forma
Schedule 10	Funding Summary by Fund
Schedule 11	Long-Term Borrowing

**Assumptions**
**Schedule 1**

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Annual Growth:</b>											
<b>Water</b>											
Number of ERUs (Residential, Sprinkler, and Non-Residential)	33,852	34,529	35,219	35,924	36,642	37,375	38,123	38,885	39,663	40,456	41,265
ERU Growth	N/A	677	691	704	718	733	748	762	778	793	809
ERU Growth %	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Annual Volume (CF)	359,705,506	363,230,620	366,790,280	370,384,825	374,014,596	377,679,939	381,381,203	385,118,738	388,892,902	392,704,052	396,552,552
Volume Growth	N/A	3,525,114	3,559,660	3,594,545	3,629,771	3,665,343	3,701,263	3,737,536	3,774,164	3,811,150	3,848,500
Volume Growth %	N/A	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
<b>Sewer</b>											
Number of ERUs (Residential and Non-Residential)	27,389	27,937	28,495	29,065	29,647	30,240	30,844	31,461	32,090	32,732	33,387
ERU Growth	N/A	548	559	570	581	593	605	617	629	642	655
ERU Growth %	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Annual Volume (CF)	299,273,443	303,223,853	307,226,408	311,281,796	315,390,716	319,553,873	323,771,985	328,045,775	332,375,979	336,763,342	341,208,618
Volume Growth	N/A	3,950,409	4,002,555	4,055,389	4,108,920	4,163,157	4,218,111	4,273,790	4,330,204	4,387,363	4,445,276
Volume Growth %	N/A	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%
<b>Capital Spending:</b>											
Annual Capital Budget (Future Year Dollars)	\$ 3,409,988	\$ 62,129,385	\$ 27,399,838	\$ 36,933,755	\$ 24,230,000	\$ 20,063,925	\$ 3,424,493	\$ 3,457,760	\$ 3,357,312	\$ 3,291,913	\$ 3,328,295
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Reclaimed Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Average Annual Interest Earnings Rate:</b>											
On Fund Balances:	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
<b>Operating Budget Reserve:</b>											
Target (Number of Months of Reserve)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Operating Budget Execution Percentage:</b>											
Personal Services	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Variable O&M Expenses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fixed O&M Expenses	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%

Account	Account Title	Source:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
511001	REGULAR PAYROLL	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511005	LONGEVITY	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511006	DIFFERENTIAL PAY	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511009	OVERTIME	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511021	PART-TIME PAYROLL	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511030	MARDI GRAS	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511125	RESIDENCY PAY	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511510	GROUP HEALTH INSURANCE - EMPLOYER'S	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511515	WORKER'S COMPENSATION	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511520	GROUP LIFE INSURANCE	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511530	SOCIAL SECURITY - EMPLOYER'S	City	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
511535	MEDICARE - EMPLOYER'S	City	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
511542	CITY EMPLOYEE RETIREMENT	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
511650	SALARY REIMBURSEMENTS	City	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
521065	OFFICE SUPPLIES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
521067	MINOR OFFICE EQUIPMENT	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
521073	PRINTED MATERIALS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522011	CHEMICALS	EIA	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
522013	CLOTHING	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522015	CONCRETE AND AGGREGATE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522025	FUEL AND LUBRICANTS	EIA	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
522037	JANITORIAL SUPPLIES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522038	SAFETY SUPPLIES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522055	MINOR TOOLS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522056	MINOR EQUIPMENT	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522065	PAINT AND LUMBER	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522075	PIPE AND PLUMBING SUPPLIES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
522085	EQUIPMENT PARTS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
525031	ELECTRICITY	EIA	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531004	CONSULTANT SERVICES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531005	OTHER SERVICES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531006	ATTORNEY'S FEES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531007	SECURITY SERVICE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531008	LABORATORY TESTING	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531025	MEMBERSHIPS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531027	CERTIFICATION & PERMIT FEES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531028	SOFTWARE LICENSES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531120	LOT MAINTENANCE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531124	TOWING PAYMENTS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531125	OTHER CONTRACTS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531220	BUILDING REPAIRS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531230	EQUIPMENT REPAIRS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531240	MAINTENANCE CONTRACTS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531310	RENTAL OF LAND & BUILDINGS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531320	EQUIPMENT RENTAL	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531350	GARAGE CHARGES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
531360	COMPUTER CHARGES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532062	POSTAGE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532065	PRINTING, DUPLICATION	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532066	PRINT SHOP CHARGES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532083	TELEPHONE SERVICE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532084	CELLULAR SERVICE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532085	PAGER SERVICE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532086	OTHER COMMUNICATIONS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
532087	AIRCARD SERVICE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
533085	TRAVEL/TRAINING	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
544086	AMORTIZATION-CONTRACT WATER RIGHTS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
544087	EXPENSE REIMBURSEMENT	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
544105	BANK SERVICE CHARGES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
544127	JUDGMENTS & FINES	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
547013	SURFACE WATER - OPERATIONS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
547040	ADMINISTRATIVE SERVICE CHARGE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
547050	PAYMENT IN LIEU OF TAXES	City	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
547070	INSURANCE EXPENSE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
547075	CITY HALL MAINTENANCE	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
564005	CAPITAL OUTLAY - IMPROVEMENTS	CBO	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%

Default Inflation Factor (if expense not listed above) 2.50% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00%

**Source Codes**  
 CBO - Congressional Budget Office  
 MSR - Mid Session Review  
 Blue Chip - Industry Standard  
 City - Provided by Staff  
 EIA - Energy Information Agency



Customer & Usage Forecast

Schedule 3

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Water Residential</b>											
<b>Total ERUs</b>	20,274	20,679	21,093	21,514	21,945	22,384	22,831	23,288	23,754	24,229	24,713
Change	N/A	405	414	422	430	439	448	457	466	475	485
% Change	N/A	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Annual Consumption (CF)</b>	124,492,496	125,712,523	126,944,505	128,188,562	129,444,809	130,713,369	131,994,360	133,287,904	134,594,126	135,913,148	137,245,097
Monthly Consumption per ERU	512	507	502	497	492	487	482	477	472	467	463
Change Per ERU	N/A	(5.1)	(5.1)	(5.0)	(5.0)	(4.9)	(4.9)	(4.8)	(4.8)	(4.7)	(4.7)
% Change Per ERU	N/A	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
<b>Sprinkler</b>											
<b>Total ERUs</b>	3,719	3,793	3,869	3,946	4,025	4,106	4,188	4,271	4,357	4,444	4,533
Change	N/A	74	76	77	79	81	82	84	85	87	89
% Change	N/A	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Annual Consumption (CF)</b>	198,325	200,268	202,231	204,213	206,214	208,235	210,276	212,336	214,417	216,519	218,640
Monthly Consumption per ERU	4	4	4	4	4	4	4	4	4	4	4
Change Per ERU	N/A	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
% Change Per ERU	N/A	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
<b>Water Non-Residential</b>											
<b>Total ERUs</b>	9,860	10,057	10,258	10,463	10,672	10,886	11,104	11,326	11,552	11,783	12,019
Change	N/A	197	201	205	209	213	218	222	227	231	236
% Change	N/A	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Annual Consumption (CF)</b>	235,014,685	237,317,829	239,643,544	241,992,051	244,363,573	246,758,336	249,176,567	251,618,498	254,084,359	256,574,386	259,088,815
Monthly Consumption per ERU	1,986	1,966	1,947	1,927	1,908	1,889	1,870	1,851	1,833	1,815	1,796
Change Per ERU	N/A	(19.9)	(19.7)	(19.5)	(19.3)	(19.1)	(18.9)	(18.7)	(18.5)	(18.3)	(18.1)
% Change Per ERU	N/A	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
<b>Sewer Residential</b>											
<b>Total ERUs</b>	19,238	19,623	20,015	20,416	20,824	21,240	21,665	22,099	22,541	22,991	23,451
Change	N/A	385	392	400	408	416	425	433	442	451	460
% Change	N/A	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Annual Use (CF)</b>	118,600,227	120,165,750	121,751,938	123,359,064	124,987,403	126,637,237	128,308,849	130,002,526	131,718,559	133,457,244	135,218,879
Monthly Consumption per ERU	514	510	507	504	500	497	494	490	487	484	480
Change Per ERU	N/A	(3.4)	(3.4)	(3.4)	(3.4)	(3.3)	(3.3)	(3.3)	(3.3)	(3.2)	(3.2)
% Change Per ERU	N/A	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%
<b>Sewer Non-Residential</b>											
<b>Total ERUs</b>	8,151	8,314	8,480	8,650	8,823	8,999	9,179	9,363	9,550	9,741	9,936
Change	N/A	163	166	170	173	176	180	184	187	191	195
% Change	N/A	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Annual Use (CF)</b>	180,673,216	183,058,103	185,474,469	187,922,732	190,403,313	192,916,636	195,463,136	198,043,249	200,657,420	203,306,098	205,989,739
Monthly Use per ERU (CF)	1,847	1,835	1,823	1,811	1,798	1,786	1,775	1,763	1,751	1,739	1,728
Change Per ERU	N/A	(12.3)	(12.2)	(12.2)	(12.1)	(12.0)	(11.9)	(11.8)	(11.8)	(11.7)	(11.6)
% Change Per ERU	N/A	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%

FY 2018 Beginning Balances

Schedule 4

CURRENT UNRESTRICTED ASSETS	Revenue Fund	Water Capital Improvement	Water Bond Proceeds 2006	Water Bond Proceeds 2008	Water Co Bonds 2017	Sewer Capital Improvement	SEWER CO BONDS 2017	Sewer Bond Proceeds 2006	Sewer Bond Proceeds 2008	Restricted Reserves
Cash and Cash Equivalents	\$ 5,048,500	\$ 3,864,066	\$ 44,754	\$ 164,822	\$ 18,574,064	\$ 3,357,790	\$ 16,174,293	\$ -	\$ 3,958,421	\$ -
Restricted Cash - Utility Deposit	-	-	-	-	-	-	-	-	-	1,950,692
Restricted Cash - Curr Bond Debtsvc	-	-	-	-	-	-	-	-	-	881,700
Restricted Cash - Future Bond Res	-	-	-	-	-	-	-	-	-	3,335,395
Clearing Cash	59,743	-	-	-	-	-	-	-	-	-
Petty Cash	1,325	-	-	-	-	-	-	-	-	-
Accounts Receivable net of uncollectible	11,313,811	-	-	-	-	-	-	-	-	-
Inventories	129,150	-	-	-	-	-	-	-	-	-
Prepaid Maintenance	14,628	-	-	-	-	-	-	-	-	-
Due from Others	810,237	-	-	-	-	-	-	-	-	-
Prepaid Charges For Services	544,498	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 17,921,892</b>	<b>\$ 3,864,066</b>	<b>\$ 44,754</b>	<b>\$ 164,822</b>	<b>\$ 18,574,064</b>	<b>\$ 3,357,790</b>	<b>\$ 16,174,293</b>	<b>\$ -</b>	<b>\$ 3,958,421</b>	<b>\$ 6,167,786</b>
Less: Accounts Payable	(1,329,357)	-	-	-	-	-	-	-	(42,829)	-
Less: Accrued Compensated Absences	(40,800)	-	-	-	-	-	-	-	-	-
Less: Due to other Governments	-	-	-	-	-	-	-	-	-	-
Less: Due to other Funds	(27,443)	-	-	-	-	-	-	-	-	-
Less: STATE - UNCLAIMED FUNDS	(152,036)	-	-	-	-	-	-	-	-	-
Less: UNCLAIMED FUNDS	-	-	-	-	-	-	-	-	-	-
Less: Compensated absences	(22,440)	-	-	-	-	-	-	-	-	-
Less: Contract Payables	(44,883)	-	-	-	-	-	-	-	-	-
Less: HEALTH INS-EMPLOYER PORTION	(15,314)	-	-	-	-	-	-	-	-	-
Less: LIFE INSURANCE OVER 50k	(706)	-	-	-	-	-	-	-	-	-
Less: DEFERRED OUTFLOWS A	(374,900)	-	-	-	-	-	-	-	-	-
Less: Retainage Payable	(342,023)	-	-	-	-	-	-	-	-	(647,164)
Less: Deferred Revenue-Miscellaneous	(5,000)	-	-	-	-	-	-	-	-	-
Less: Notes Payable	(5,000)	-	-	-	-	-	-	-	-	(2,091,715)
Less: Bonds and certificates of obligation payab	-	-	-	-	-	-	-	-	-	(633,138)
<b>CALCULATED FUND BALANCE (ASSETS - LIABILITIES)</b>	<b>\$ 15,561,991</b>	<b>\$ 3,864,066</b>	<b>\$ 44,754</b>	<b>\$ 164,822</b>	<b>\$ 18,574,064</b>	<b>\$ 3,357,790</b>	<b>\$ 16,174,293</b>	<b>\$ -</b>	<b>\$ 3,915,593</b>	<b>\$ 2,795,769</b>
Plus/(Less): Utility Deposit	-	-	-	-	-	-	-	-	-	(1,950,692)
Plus/(Less): Inventories	(129,150)	-	-	-	-	-	-	-	-	-
Plus/(Less): Prepaid Maintenance	(14,628)	-	-	-	-	-	-	-	-	-
Plus/(Less): Prior Encumbered	-	(2,659,827)	-	-	-	(3,095,848)	-	-	-	-
Plus/(Less): Debt Service Reserve Adjustment	-	-	-	-	-	-	-	-	-	-
<b>NET UNRESTRICTED FUND BALANCE</b>	<b>\$ 15,418,213</b>	<b>\$ 1,204,239</b>	<b>\$ 44,754</b>	<b>\$ 164,822</b>	<b>\$ 18,574,064</b>	<b>\$ 261,942</b>	<b>\$ 16,174,293</b>	<b>\$ -</b>	<b>\$ 3,915,593</b>	<b>\$ 845,078</b>
<b>Fund Summary</b>										
Sewer Bond Proceeds 2006	\$ -	-	-	-	-	-	-	-	-	-
Sewer Bond Proceeds 2008	\$ 3,915,593	-	-	-	-	-	-	-	-	-
Water Bond Proceeds 2006	\$ 44,754	-	-	-	-	-	-	-	-	-
Water Bond Proceeds 2008	\$ 164,822	-	-	-	-	-	-	-	-	-
Sewer Capital Improvement	\$ 261,942	-	-	-	-	-	-	-	-	-
Water Capital Improvement	\$ 1,204,239	-	-	-	-	-	-	-	-	-
SEWER CO BONDS 2017	\$ 16,174,293	-	-	-	-	-	-	-	-	-
Water Co Bonds 2017	\$ 18,574,064	-	-	-	-	-	-	-	-	-
Revenue Fund	\$ 15,418,213	-	-	-	-	-	-	-	-	-
Restricted Reserves	\$ 845,078	-	-	-	-	-	-	-	-	-
<b>Total Consolidated Fund Balance</b>	<b>\$ 56,602,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Capital Improvement Program**

**Schedule 5**

Projects	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>WATER</b>											
WATERWORKS IMPROVEMENT	\$ 1,793,067	758,160	1,460,000	1,184,305	610,000	610,000	924,493	957,760	857,312	791,913	828,295
2006 WATER REVENUE BONDS	\$ -	-	-	-	-	-	-	-	-	-	-
2008 WATER REVENUE BONDS	\$ -	-	-	-	-	-	-	-	-	-	-
2017 CO's WATER	\$ -	12,882,169	-	-	-	-	-	-	-	-	-
WATER REVENUE SUPPORTED BONDS	\$ -	19,340,000	15,600,000	30,560,000	15,400,000	-	-	-	-	-	-
<b>SEWER</b>											
SEWER IMPROVEMENT	\$ 1,616,921	1,052,642	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
SEWER IMPROVEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
2003 SEWER REVENUE BONDS	\$ -	-	-	-	-	-	-	-	-	-	-
2006 SEWER REVENUE BONDS	\$ -	-	-	-	-	-	-	-	-	-	-
2008 SEWER REVENUE BONDS	\$ -	-	-	-	-	-	-	-	-	-	-
2017 CO's SEWER	\$ -	13,281,343	2,464,121	-	-	-	-	-	-	-	-
FEMA	\$ -	183,675	-	-	-	-	-	-	-	-	-
WASTEWATER REVENUE SUPPORTED BONDS	\$ -	14,630,000	5,380,000	2,680,000	5,720,000	16,950,000	-	-	-	-	-
<b>Total CIP Budget (in current dollars)</b>	<b>\$ 3,409,988</b>	<b>\$ 62,127,989</b>	<b>\$ 27,404,121</b>	<b>\$ 36,924,305</b>	<b>\$ 24,230,000</b>	<b>\$ 20,060,000</b>	<b>\$ 3,424,493</b>	<b>\$ 3,457,760</b>	<b>\$ 3,357,312</b>	<b>\$ 3,291,913</b>	<b>\$ 3,328,295</b>
Cumulative Projected Cost Escalation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Resulting CIP Funding Level</b>	<b>\$ 3,409,988</b>	<b>\$ 62,127,989</b>	<b>\$ 27,404,121</b>	<b>\$ 36,924,305</b>	<b>\$ 24,230,000</b>	<b>\$ 20,060,000</b>	<b>\$ 3,424,493</b>	<b>\$ 3,457,760</b>	<b>\$ 3,357,312</b>	<b>\$ 3,291,913</b>	<b>\$ 3,328,295</b>
Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Final CIP Funding Level</b>	<b>\$ 3,409,988</b>	<b>\$ 62,127,989</b>	<b>\$ 27,404,121</b>	<b>\$ 36,924,305</b>	<b>\$ 24,230,000</b>	<b>\$ 20,060,000</b>	<b>\$ 3,424,493</b>	<b>\$ 3,457,760</b>	<b>\$ 3,357,312</b>	<b>\$ 3,291,913</b>	<b>\$ 3,328,295</b>

Execution Rates		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1	Personal Services	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2	Variable O&M Expenses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
3	Fixed O&M Expenses	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%

Organization	Account	Account Title	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028		
4	611800	MANAGEMENT SERVICES	511001	REGULAR PAYROLL	\$ 169,777	173,173	176,636	180,169	183,772	187,448	191,196	195,020	198,921	202,899	206,957
5	611800	MANAGEMENT SERVICES	511005	LONGEVITY	\$ 610	622	635	647	660	673	687	701	715	729	744
6	611800	MANAGEMENT SERVICES	511006	DIFFERENTIAL PAY	\$ 462	471	481	490	500	510	520	531	541	552	563
7	611800	MANAGEMENT SERVICES	511125	RESIDENCY PAY	\$ 1,077	1,099	1,121	1,143	1,166	1,189	1,213	1,237	1,262	1,287	1,313
8	611800	MANAGEMENT SERVICES	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 18,602	18,974	19,354	19,741	20,135	20,538	20,949	21,366	21,795	22,231	22,676
9	611800	MANAGEMENT SERVICES	511515	WORKER'S COMPENSATION	\$ 226	231	235	240	245	250	255	260	265	270	275
10	611800	MANAGEMENT SERVICES	511520	GROUP LIFE INSURANCE	\$ 471	480	490	500	510	520	530	541	552	563	574
11	611800	MANAGEMENT SERVICES	511530	SOCIAL SECURITY - EMPLOYER'S	\$ 10,754	11,421	12,129	12,881	13,679	14,528	15,428	16,385	17,401	18,480	19,625
12	611800	MANAGEMENT SERVICES	511535	MEDICARE - EMPLOYER'S	\$ 2,535	2,572	2,609	2,647	2,685	2,724	2,764	2,804	2,844	2,884	2,928
13	611800	MANAGEMENT SERVICES	511542	CITY EMPLOYEE RETIREMENT	\$ 16,009	16,329	16,656	16,989	17,329	17,675	18,029	18,389	18,757	19,132	19,515
14	611800	MANAGEMENT SERVICES	511650	SALARY REIMBURSEMENTS	\$ 100,085	102,087	104,128	106,211	108,335	110,502	112,712	114,966	117,266	119,611	122,003
15	611800	MANAGEMENT SERVICES	511009	OVERTIME	\$ 498	508	518	528	539	550	561	572	583	595	607
16	611801	UTILITY BILLING	511001	REGULAR PAYROLL	\$ 341,481	348,311	355,277	362,382	369,630	377,023	384,563	392,254	400,099	408,101	416,263
17	611801	UTILITY BILLING	511005	LONGEVITY	\$ 2,097	2,139	2,182	2,225	2,270	2,315	2,362	2,409	2,457	2,506	2,556
18	611801	UTILITY BILLING	511006	DIFFERENTIAL PAY	\$ 1,368	1,395	1,423	1,452	1,481	1,510	1,541	1,571	1,603	1,635	1,668
19	611801	UTILITY BILLING	511009	OVERTIME	\$ 26,406	26,934	27,473	28,022	28,583	29,154	29,737	30,332	30,939	31,558	32,189
20	611801	UTILITY BILLING	511125	RESIDENCY PAY	\$ 6,400	6,732	7,074	7,424	7,782	8,149	8,527	8,915	9,313	9,721	10,140
21	611801	UTILITY BILLING	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 68,989	70,369	71,776	73,212	74,676	76,169	77,693	79,247	80,832	82,448	84,097
22	611801	UTILITY BILLING	511515	WORKER'S COMPENSATION	\$ 3,138	3,201	3,265	3,330	3,397	3,465	3,534	3,605	3,677	3,750	3,825
23	611801	UTILITY BILLING	511520	GROUP LIFE INSURANCE	\$ 1,286	1,312	1,338	1,365	1,392	1,420	1,448	1,477	1,507	1,537	1,568
24	611801	UTILITY BILLING	511530	SOCIAL SECURITY - EMPLOYER'S	\$ 22,080	23,449	24,903	26,447	28,086	29,828	31,677	33,641	35,727	37,942	40,294
25	611801	UTILITY BILLING	511535	MEDICARE - EMPLOYER'S	\$ 5,163	5,238	5,314	5,391	5,469	5,548	5,629	5,710	5,793	5,877	5,962
26	611801	UTILITY BILLING	511542	CITY EMPLOYEE RETIREMENT	\$ 33,725	34,400	35,087	35,789	36,505	37,235	37,980	38,739	39,514	40,304	41,111
27	611803	SUPPLY	511001	REGULAR PAYROLL	\$ 482,921	492,579	502,431	512,480	522,729	533,184	543,847	554,724	565,819	577,135	588,678
28	611803	SUPPLY	511005	LONGEVITY	\$ 7,260	7,405	7,553	7,704	7,858	8,016	8,176	8,339	8,506	8,676	8,850
29	611803	SUPPLY	511006	DIFFERENTIAL PAY	\$ 626	639	651	664	678	691	705	719	733	748	763
30	611803	SUPPLY	511009	OVERTIME	\$ 65,186	66,490	67,820	69,176	70,559	71,971	73,410	74,878	76,376	77,903	79,461
31	611803	SUPPLY	511021	PART-TIME PAYROLL	\$ 10,977	11,197	11,420	11,649	11,882	12,119	12,362	12,609	12,861	13,119	13,383
32	611803	SUPPLY	511125	RESIDENCY PAY	\$ 8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154
33	611803	SUPPLY	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 78,447	80,220	81,824	83,461	85,130	86,833	88,569	90,349	92,167	94,021	95,870
34	611803	SUPPLY	511515	WORKER'S COMPENSATION	\$ 7,008	7,148	7,291	7,437	7,586	7,737	7,892	8,050	8,211	8,375	8,543
35	611803	SUPPLY	511520	GROUP LIFE INSURANCE	\$ 1,730	1,765	1,800	1,836	1,873	1,910	1,948	1,987	2,027	2,068	2,109
36	611803	SUPPLY	511530	SOCIAL SECURITY - EMPLOYER'S	\$ 34,118	36,233	38,480	40,866	43,399	46,060	48,848	51,782	55,205	58,628	62,263
37	611803	SUPPLY	511535	MEDICARE - EMPLOYER'S	\$ 7,979	8,095	8,212	8,331	8,452	8,574	8,699	8,825	8,953	9,083	9,214
38	611803	SUPPLY	511542	CITY EMPLOYEE RETIREMENT	\$ 50,446	51,455	52,484	53,534	54,604	55,696	56,810	57,947	59,106	60,288	61,493
39	611803	SUPPLY	511110	INCENTIVE PAY	\$ 7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800
40	611804	DISTRIBUTION	511001	REGULAR PAYROLL	\$ 508,139	518,302	528,668	539,241	550,026	561,027	572,247	583,692	595,366	607,273	619,411
41	611804	DISTRIBUTION	511005	LONGEVITY	\$ 4,067	4,148	4,231	4,316	4,402	4,490	4,580	4,672	4,765	4,860	4,958
42	611804	DISTRIBUTION	511006	DIFFERENTIAL PAY	\$ 902	920	938	957	976	996	1,016	1,036	1,057	1,078	1,100
43	611804	DISTRIBUTION	511009	OVERTIME	\$ 127,054	129,595	132,187	134,831	137,527	140,278	143,083	145,945	148,864	151,841	154,878
44	611804	DISTRIBUTION	511125	RESIDENCY PAY	\$ 16,433	16,762	17,097	17,439	17,788	18,143	18,506	18,876	19,254	19,639	20,032
45	611804	DISTRIBUTION	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 99,379	101,367	103,394	105,462	107,571	109,722	111,917	114,155	116,438	118,767	121,142
46	611804	DISTRIBUTION	511515	WORKER'S COMPENSATION	\$ 11,934	12,173	12,416	12,664	12,918	13,176	13,440	13,708	13,981	14,259	14,542
47	611804	DISTRIBUTION	511520	GROUP LIFE INSURANCE	\$ 1,711	1,745	1,780	1,814	1,852	1,889	1,927	1,965	2,005	2,045	2,086
48	611804	DISTRIBUTION	511530	SOCIAL SECURITY - EMPLOYER'S	\$ 37,366	39,683	42,143	44,756	47,531	50,478	53,607	56,931	60,461	64,209	68,190
49	611804	DISTRIBUTION	511535	MEDICARE - EMPLOYER'S	\$ 8,739	8,866	8,994	9,125	9,257	9,391	9,527	9,666	9,806	9,948	10,092
50	611804	DISTRIBUTION	511542	CITY EMPLOYEE RETIREMENT	\$ 57,097	58,239	59,404	60,592	61,804	63,040	64,300	65,587	66,898	68,236	69,601
51	611804	DISTRIBUTION	511650	SALARY REIMBURSEMENTS	\$ 44,770	45,665	46,579	47,510	48,460	49,430	50,418	51,427	52,455	53,504	54,574
52	611800	MANAGEMENT SERVICES	511001	REGULAR PAYROLL	\$ 169,777	173,173	176,636	180,169	183,772	187,448	191,196	195,020	198,921	202,899	206,957
53	611800	MANAGEMENT SERVICES	511005	LONGEVITY	\$ 610	622	635	647	660	673	687	701	715	729	744
54	611800	MANAGEMENT SERVICES	511006	DIFFERENTIAL PAY	\$ 462	471	481	490	500	510	520	531	541	552	563
55	611800	MANAGEMENT SERVICES	511009	OVERTIME	\$ 498	508	518	528	539	550	561	572	583	595	607
56	611800	MANAGEMENT SERVICES	511125	RESIDENCY PAY	\$ 1,077	1,099	1,121	1,143	1,166	1,189	1,213	1,237	1,262	1,287	1,313
57	611800	MANAGEMENT SERVICES	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 18,602	18,974	19,354	19,741	20,135	20,538	20,949	21,366	21,795	22,231	22,676
58	611800	MANAGEMENT SERVICES	511515	WORKER'S COMPENSATION	\$ 226	231	235	240	245	250	255	260	265	270	275
59	611800	MANAGEMENT SERVICES	511520	GROUP LIFE INSURANCE	\$ 471	480	490	500	510	520	530	541	552	563	574
60	611800	MANAGEMENT SERVICES	511530	SOCIAL SECURITY - EMPLOYER'S	\$ 10,754	11,421	12,129	12,881	13,679	14,528	15,428	16,385	17,401	18,480	19,625
61	611800	MANAGEMENT SERVICES	511535	MEDICARE - EMPLOYER'S	\$ 2,535	2,572	2,609	2,647	2,685	2,724	2,764	2,804	2,844	2,884	2,928
62	611800	MANAGEMENT SERVICES	511542	CITY EMPLOYEE RETIREMENT	\$ 16,009	16,329	16,656	16,989	17,329	17,675	18,029	18,389	18,757	19,132	19,515
63	611800	MANAGEMENT SERVICES	511650	SALARY REIMBURSEMENTS	\$ 100,085	102,087	104,128	106,211	108,335	110,502	112,712	114,966	117,266	119,611	122,003
64	611801	UTILITY BILLING	511001	REGULAR PAYROLL	\$ 341,481	348,311	355,277	362,382	369,630	377,023	384,563	392,254	400,099	408,101	416,263
65	611801	UTILITY BILLING	511005	LONGEVITY	\$ 2,097	2,139	2,182	2,225	2,270	2,315	2,362	2,409	2,457	2,506	2,556
66	611801	UTILITY BILLING	511006	DIFFERENTIAL PAY	\$ 1,368	1,395	1,423	1,452	1,481	1,510	1,541	1,571	1,603	1,635	1,668
67	611801	UTILITY BILLING	511009	OVERTIME	\$ 26,406	26,934	27,473	28,022	28,583	29,154	29,737	30,332	30,939	31,558	32,189
68	611801	UTILITY BILLING	511125	RESIDENCY PAY	\$ 6,400	6,732	7,074	7,424	7,782	8,149	8,527	8,915	9,313	9,721	10,140
69	611801	UTILITY BILLING	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 68,989	70,369	71,776	73,212	74,676	76,169	77,693	79,247	80,832	82,448	84,097
70	611801	UTILITY BILLING	511515	WORKER'S COMPENSATION	\$ 3,138	3,201	3,265	3,330	3,397	3,465	3,534	3,605	3,677	3,750	3,825
71	611801	UTILITY BILLING	511520	GROUP LIFE INSURANCE	\$ 1,286	1,312	1,338	1,365	1,392	1,420	1,448	1,477	1,507	1,537	1,568
72	611801	UTILITY BILLING	511530	SOCIAL SECURITY - EMPLOYER'S	\$ 22,080	23,449	24,903	26,447	28,086	29,828	31,677	33,641	35,727	37,942	40,294
73	611801														



Projection of Cash Outflows

Schedule 6

				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028		
<b>Execution Rates</b>				100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
<b>Personal Services</b>				100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
<b>Variable O&amp;M Expenses</b>				105%	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%		
<b>Fixed O&amp;M Expenses</b>				105%	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%		
99	611817	WASTEWATER TREATMENT PL	511001	REGULAR PAYROLL	\$ 1,198,739	1,222,714	1,247,168	1,272,111	1,297,554	1,323,005	1,349,975	1,376,974	1,404,514	1,432,604	1,461,256	
100	611817	WASTEWATER TREATMENT PL	511005	LONGEVITY	\$ 8,940	9,139	9,322	9,508	9,699	9,893	10,090	10,292	10,498	10,708	10,922	
101	611817	WASTEWATER TREATMENT PL	511009	OVERTIME	\$ 102,330	104,377	106,464	108,593	110,765	112,981	115,240	117,545	119,896	122,294	124,740	
102	611817	WASTEWATER TREATMENT PL	511110	INCENTIVE PAY	\$ 16,536	16,536	16,536	16,536	16,536	16,536	16,536	16,536	16,536	16,536	16,536	
103	611817	WASTEWATER TREATMENT PL	511125	RESIDENCY PAY	\$ 39,156	39,939	40,738	41,553	42,384	43,231	44,096	44,978	45,877	46,795	47,731	
104	611817	WASTEWATER TREATMENT PL	511510	GROUP HEALTH INSURANCE - EMPLOYERS	\$ 204,540	208,631	212,803	217,059	221,401	225,829	230,345	234,952	239,651	244,444	249,333	
105	611817	WASTEWATER TREATMENT PL	511515	WORKER'S COMPENSATION	\$ 12,677	12,931	13,189	13,453	13,722	13,996	14,276	14,562	14,853	15,150	15,453	
106	611817	WASTEWATER TREATMENT PL	511520	GROUP LIFE INSURANCE	\$ 4,377	4,465	4,554	4,645	4,738	4,833	4,929	5,028	5,128	5,231	5,336	
107	611817	WASTEWATER TREATMENT PL	511530	SOCIAL SECURITY - EMPLOYERS	\$ 80,471	85,460	90,759	96,364	102,362	108,708	115,448	122,606	130,207	138,280	146,854	
108	611817	WASTEWATER TREATMENT PL	511535	MEDICARE - EMPLOYERS	\$ 18,820	19,465	19,370	19,370	19,370	19,370	20,225	20,518	20,815	21,117	21,423	21,734
109	611817	WASTEWATER TREATMENT PL	511542	CITY EMPLOYEE RETIREMENT	\$ 122,915	125,373	127,881	130,438	133,047	135,708	138,422	141,191	144,015	146,895	149,833	
110	611817	WASTEWATER TREATMENT PL	511650	SALARY REIMBURSEMENTS	\$ (4,084)	(4,166)	(4,249)	(4,334)	(4,421)	(4,509)	(4,599)	(4,691)	(4,785)	(4,881)	(4,978)	
111	611817	WASTEWATER TREATMENT PL	511650	SALARY REIMBURSEMENTS-GRANTS	\$ (3,243)	(3,308)	(3,374)	(3,441)	(3,510)	(3,581)	(3,652)	(3,725)	(3,800)	(3,876)	(3,953)	
<b>112 TOTAL - Personal Services</b>				<b>\$ 7,251,709</b>	<b>\$ 7,408,665</b>	<b>\$ 7,569,561</b>	<b>\$ 7,734,526</b>	<b>\$ 7,903,694</b>	<b>\$ 8,077,205</b>	<b>\$ 8,255,206</b>	<b>\$ 8,437,850</b>	<b>\$ 8,625,298</b>	<b>\$ 8,817,718</b>	<b>\$ 9,015,284</b>		
113	611800	MANAGEMENT SERVICES	521065	OFFICE SUPPLIES	\$ 9,432	9,844	10,040	10,282	10,508	10,739	10,975	11,217	11,464	11,716	11,974	
114	611800	MANAGEMENT SERVICES	522013	CLOTHING	\$ 1,494	1,527	1,560	1,595	1,630	1,666	1,702	1,740	1,778	1,817	1,857	
115	611800	MANAGEMENT SERVICES	522056	MINOR EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-	
116	611800	MANAGEMENT SERVICES	525031	ELECTRICITY	\$ 2,956	3,021	3,087	3,155	3,225	3,296	3,368	3,442	3,518	3,596	3,675	
117	611800	MANAGEMENT SERVICES	531005	OTHER SERVICES	\$ 500	511	522	534	545	557	570	582	595	608	622	
118	611800	MANAGEMENT SERVICES	531025	MEMBERSHIPS	\$ 350	358	366	374	382	390	399	408	417	426	435	
119	611800	MANAGEMENT SERVICES	531028	SOFTWARE LICENSES	\$ 4,500	4,599	4,700	4,804	4,909	5,017	5,128	5,240	5,356	5,474	5,594	
120	611800	MANAGEMENT SERVICES	531240	MAINTENANCE CONTRACTS	\$ 7,488	7,857	8,030	8,207	8,387	8,572	8,760	8,953	9,150	9,351	9,557	
121	611800	MANAGEMENT SERVICES	531350	GARAGE CHARGES	\$ 10,813	11,051	11,294	11,542	11,796	12,056	12,321	12,592	12,869	13,152	13,442	
122	611800	MANAGEMENT SERVICES	531360	COMPUTER CHARGES	\$ 31,747	32,445	33,159	33,889	34,634	35,396	36,175	36,971	37,784	38,615	39,465	
123	611800	MANAGEMENT SERVICES	532062	POSTAGE	\$ 4,321	4,416	4,513	4,613	4,714	4,818	4,924	5,032	5,143	5,256	5,371	
124	611800	MANAGEMENT SERVICES	532065	PRINTING, DUPLICATION	\$ 8,881	9,076	9,276	9,480	9,689	9,902	10,120	10,342	10,570	10,802	11,040	
125	611800	MANAGEMENT SERVICES	532066	PRINT SHOP CHARGES	\$ 2,161	2,209	2,257	2,307	2,358	2,409	2,462	2,517	2,572	2,629	2,686	
126	611800	MANAGEMENT SERVICES	532085	TELEPHONE SERVICE	\$ 8,528	8,511	8,698	8,890	9,085	9,285	9,490	9,698	9,912	10,130	10,354	
127	611800	MANAGEMENT SERVICES	532084	CELLULAR SERVICE	\$ 1,430	1,461	1,494	1,529	1,566	1,605	1,646	1,689	1,733	1,779	1,827	
128	611800	MANAGEMENT SERVICES	532086	OTHER COMMUNICATIONS	\$ 4,915	5,023	5,134	5,247	5,362	5,480	5,601	5,724	5,850	5,978	6,110	
129	611800	MANAGEMENT SERVICES	532087	AIR CARDS	\$ 660	675	689	705	720	736	752	769	786	803	820	
130	611800	MANAGEMENT SERVICES	533085	TRAVEL/TRAINING	\$ 2,837	2,899	2,963	3,028	3,095	3,163	3,233	3,304	3,376	3,451	3,527	
131	611800	MANAGEMENT SERVICES	544010	PCS & RELATED EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-	
132	611800	MANAGEMENT SERVICES	532038	SAFETY SUPPLIES	\$ 64	65	67	68	70	71	73	75	76	78	80	
133	611800	MANAGEMENT SERVICES	531003	ELECTRICAL HARDWARE	\$ -	-	-	-	-	-	-	-	-	-	-	
134	611800	MANAGEMENT SERVICES	531003	ENGINEERING SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-	
135	611800	MANAGEMENT SERVICES	531320	EQUIPMENT RENTAL	\$ -	-	-	-	-	-	-	-	-	-	-	
136	611800	MANAGEMENT SERVICES	544099	MISCELLANEOUS EXPENSE	\$ -	-	-	-	-	-	-	-	-	-	-	
137	611800	MANAGEMENT SERVICES	565506	ENGINEERING SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-	
138	611800	MANAGEMENT SERVICES	522055	MINOR TOOLS	\$ 277	283	289	296	302	309	316	323	330	337	344	
139	611800	MANAGEMENT SERVICES	522065	PAINT AND LUMBER	\$ -	-	-	-	-	-	-	-	-	-	-	
140	611800	MANAGEMENT SERVICES	531220	BUILDING REPAIRS	\$ -	-	-	-	-	-	-	-	-	-	-	
141	611800	MANAGEMENT SERVICES	521067	MINOR OFFICE EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-	
142	611800	MANAGEMENT SERVICES	533100	ADVERTISING	\$ -	-	-	-	-	-	-	-	-	-	-	
143	611800	UTILITY BILLING	521065	OFFICE SUPPLIES	\$ 4,943	5,052	5,163	5,276	5,393	5,511	5,632	5,756	5,883	6,012	6,145	
144	611800	UTILITY BILLING	521067	MINOR OFFICE EQUIPMENT	\$ 500	511	522	534	545	557	570	582	595	608	622	
145	611800	UTILITY BILLING	521073	PRINTED MATERIALS	\$ 9,500	9,709	9,923	10,141	10,364	10,592	10,825	11,063	11,307	11,555	11,810	
146	611800	UTILITY BILLING	522011	CHEMICALS	\$ -	-	-	-	-	-	-	-	-	-	-	
147	611800	UTILITY BILLING	522055	MINOR EQUIPMENT	\$ 151,125	154,450	157,848	161,320	164,869	168,496	172,203	175,992	179,864	183,821	187,865	
148	611800	UTILITY BILLING	531004	CONSULTANT SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-	
149	611800	UTILITY BILLING	531007	SECURITY SERVICE	\$ 3,764	3,847	3,931	4,018	4,106	4,197	4,289	4,383	4,480	4,578	4,679	
150	611800	UTILITY BILLING	531015	TEMPORARY EMPLOYEE SERVICES	\$ 5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
151	611800	UTILITY BILLING	531230	EQUIPMENT REPAIRS	\$ 200	204	209	213	218	223	228	233	238	243	249	
152	611800	UTILITY BILLING	531240	MAINTENANCE CONTRACTS	\$ 15,749	16,095	16,450	16,811	17,181	17,559	17,946	18,340	18,744	19,156	19,578	
153	611800	UTILITY BILLING	531320	EQUIPMENT RENTAL	\$ 4,685	4,788	4,893	5,001	5,111	5,224	5,338	5,456	5,576	5,699	5,824	
154	611800	UTILITY BILLING	531360	COMPUTER CHARGES	\$ 94,398	96,475	98,597	100,766	102,983	105,249	107,564	109,931	112,349	114,821	117,347	
155	611800	UTILITY BILLING	522037	JANITORIAL SUPPLIES	\$ 249	254	260	266	272	278	284	290	296	303	310	
156	611800	UTILITY BILLING	522038	SAFETY SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-	
157	611800	UTILITY BILLING	522065	PAINT AND LUMBER	\$ -	-	-	-	-	-	-	-	-	-	-	
158	611800	UTILITY BILLING	522075	PIPE AND PLUMBING SUPPLIES	\$ 49,626	50,718	51,834	52,974	54,139	55,330	56,548	57,792	59,063	60,363	61,690	
159	611800	UTILITY BILLING	522085	EQUIPMENT PARTS	\$ 50	51	52	53	55	56	57	58	60	61	62	
160	611800	UTILITY BILLING	531124	TOWING PAYMENTS	\$ -	-	-	-	-	-	-	-	-	-	-	
161	611800	UTILITY BILLING	531125	OTHER CONTRACTS	\$ 543	555	567	580	592	605	619	632	646	660	675	
162	611800	UTILITY BILLING	531350	GARAGE CHARGES	\$ 15,855	16,204	16,560	16,925	17,297	17,677	18,066	18,464	18,870	19,285	19,709	
163	611800	UTILITY BILLING	532084	CELLULAR SERVICE	\$ 494	505	516	527	539	551	563	575	588	601	614	
164	611800	UTILITY BILLING	532086	OTHER COMMUNICATIONS	\$ 132	135	138	141	144	147	150	154	157	161	164	
165	611800	UTILITY BILLING	532062	POSTAGE	\$ 43,351	44,305	45,279	46,276	47,294	48,334	49,397	50,484	51,595	52,730	53,890	
166	611800	UTILITY BILLING	532065	PRINTING, DUPLICATION	\$ 150	153	157	160	164	167	1					



Projection of Cash Outflows

Schedule 6

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Execution Rates</b>												
1	Personal Services	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2	Variable O&M Expenses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
3	Fixed O&M Expenses	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%
206	611803 SUPPLY											
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Execution Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>1 Personal Services</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	
<b>2 Variable O&amp;M Expenses</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	
<b>3 Fixed O&amp;M Expenses</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	<b>105%</b>	
305 611801 UTILITY BILLING	521065 OFFICE SUPPLIES	\$ 4,943	5,052	5,163	5,274	5,393	5,511	5,632	5,756	5,883	6,012	6,145
306 611801 UTILITY BILLING	521067 MINOR OFFICE EQUIPMENT	\$ 500	511	522	534	545	557	570	582	595	608	622
307 611801 UTILITY BILLING	521073 PRINTED MATERIALS	\$ 9,500	9,709	9,923	10,141	10,364	10,592	10,825	11,063	11,307	11,555	11,810
308 611801 UTILITY BILLING	522037 CLOTHING	\$ 249	254	260	266	272	278	284	290	296	303	310
309 611801 UTILITY BILLING	522037 JANITORIAL SUPPLIES	\$ 249	254	260	266	272	278	284	290	296	303	310
310 611801 UTILITY BILLING	522055 MINOR TOOLS	\$ 415	424	433	443	453	463	473	483	494	505	516
311 611801 UTILITY BILLING	522056 MINOR EQUIPMENT	\$ 151,125	154,450	157,848	161,320	164,869	168,496	172,203	175,992	179,864	183,821	187,865
312 611801 UTILITY BILLING	522075 PIPE AND PLUMBING SUPPLIES	\$ 49,626	50,718	51,834	52,974	54,139	55,330	56,548	57,792	59,063	60,363	61,690
313 611801 UTILITY BILLING	522085 EQUIPMENT PARTS	\$ -	51	52	53	55	56	57	58	60	61	62
314 611801 UTILITY BILLING	531004 CONSULTANT SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
315 611801 UTILITY BILLING	531007 SECURITY SERVICE	\$ 3,764	3,847	3,931	4,018	4,106	4,197	4,289	4,383	4,480	4,578	4,679
316 611801 UTILITY BILLING	531015 TEMPORARY EMPLOYEE SERVICES	\$ 5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
317 611801 UTILITY BILLING	531125 OTHER CONTRACTS	\$ 543	555	567	580	592	605	619	632	646	660	675
318 611801 UTILITY BILLING	531230 EQUIPMENT REPAIRS	\$ 200	204	209	213	218	223	228	233	238	243	249
319 611801 UTILITY BILLING	531240 MAINTENANCE CONTRACTS	\$ 15,749	16,095	16,450	16,811	17,181	17,559	17,946	18,340	18,744	19,156	19,578
320 611801 UTILITY BILLING	531320 EQUIPMENT RENTAL	\$ 4,685	4,788	4,893	5,001	5,111	5,224	5,338	5,456	5,576	5,699	5,824
321 611801 UTILITY BILLING	531350 GARAGE CHARGES	\$ 15,855	16,204	16,560	16,925	17,297	17,677	18,066	18,464	18,870	19,285	19,709
322 611801 UTILITY BILLING	531360 COMPUTER CHARGES	\$ 94,398	96,475	98,597	100,766	102,983	105,249	107,564	109,931	112,349	114,821	117,347
323 611801 UTILITY BILLING	532062 POSTAGE	\$ 43,351	44,305	45,279	46,276	47,294	48,334	49,397	50,484	51,595	52,730	53,890
324 611801 UTILITY BILLING	532065 PRINTING, DUPLICATION	\$ 150	153	157	160	164	167	171	175	179	182	186
325 611801 UTILITY BILLING	532066 PRINT SHOP CHARGES	\$ 11,893	12,155	12,422	12,695	12,975	13,260	13,552	13,850	14,155	14,466	14,784
326 611801 UTILITY BILLING	532083 TELEPHONE SERVICE	\$ 6,590	6,735	6,883	7,035	7,189	7,348	7,509	7,674	7,843	8,016	8,192
327 611801 UTILITY BILLING	532084 CELLULAR SERVICE	\$ 494	505	516	527	539	551	563	575	588	601	614
328 611801 UTILITY BILLING	533085 TRAVEL/TRAINING	\$ 300	307	313	320	327	334	342	349	357	365	373
329 611801 UTILITY BILLING	532086 OTHER COMMUNICATIONS	\$ 132	135	138	141	144	147	150	154	157	161	164
330 611801 UTILITY BILLING	544105 BANK SERVICE CHARGES	\$ 81,954	83,757	85,600	87,483	89,407	91,374	93,385	95,439	97,539	99,685	101,878
331 611801 UTILITY BILLING	564009 DATA PROCESSING -SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
332 611813 INDUSTRIAL PRETREATMENT	521065 OFFICE SUPPLIES	\$ 2,844	2,907	2,971	3,036	3,103	3,171	3,241	3,312	3,385	3,459	3,535
333 611813 INDUSTRIAL PRETREATMENT	522011 CHEMICALS	\$ 2,480	2,671	2,877	3,098	3,337	3,594	3,870	4,168	4,489	4,835	5,207
334 611813 INDUSTRIAL PRETREATMENT	522037 CLOTHING	\$ 3,391	3,466	3,542	3,620	3,699	3,780	3,864	3,950	4,038	4,129	4,215
335 611813 INDUSTRIAL PRETREATMENT	522037 JANITORIAL SUPPLIES	\$ 2,151	2,198	2,247	2,296	2,347	2,398	2,451	2,505	2,560	2,616	2,674
336 611813 INDUSTRIAL PRETREATMENT	522038 SAFETY SUPPLIES	\$ 274	280	286	292	299	305	312	319	326	333	341
337 611813 INDUSTRIAL PRETREATMENT	522055 MINOR TOOLS	\$ 1,405	1,436	1,468	1,500	1,533	1,567	1,601	1,636	1,672	1,709	1,747
338 611813 INDUSTRIAL PRETREATMENT	531006 ATTORNEY'S FEES	\$ 15,000	15,330	15,667	16,012	16,364	16,724	17,092	17,468	17,852	18,245	18,647
339 611813 INDUSTRIAL PRETREATMENT	531025 MEMBERSHIPS	\$ -	-	-	-	-	-	-	-	-	-	-
340 611813 INDUSTRIAL PRETREATMENT	531027 CERTIFICATION & PERMIT FEES	\$ 225	230	235	240	245	251	256	262	268	274	280
341 611813 INDUSTRIAL PRETREATMENT	531028 SOFTWARE LICENSES	\$ 1,500	1,533	1,567	1,601	1,636	1,672	1,709	1,747	1,785	1,825	1,865
342 611813 INDUSTRIAL PRETREATMENT	531230 EQUIPMENT REPAIRS	\$ -	-	-	-	-	-	-	-	-	-	-
343 611813 INDUSTRIAL PRETREATMENT	531240 MAINTENANCE CONTRACTS	\$ -	-	-	-	-	-	-	-	-	-	-
344 611813 INDUSTRIAL PRETREATMENT	531350 GARAGE CHARGES	\$ 9,849	10,066	10,287	10,513	10,745	10,981	11,223	11,470	11,722	11,980	12,243
345 611813 INDUSTRIAL PRETREATMENT	531360 COMPUTER CHARGES	\$ 15,898	16,248	16,605	16,971	17,344	17,725	18,115	18,514	18,921	19,338	19,763
346 611813 INDUSTRIAL PRETREATMENT	532062 POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
347 611813 INDUSTRIAL PRETREATMENT	532065 PRINTING, DUPLICATION	\$ 2,000	2,044	2,089	2,135	2,182	2,230	2,279	2,329	2,380	2,433	2,486
348 611813 INDUSTRIAL PRETREATMENT	532066 PRINT SHOP CHARGES	\$ -	-	-	-	-	-	-	-	-	-	-
349 611813 INDUSTRIAL PRETREATMENT	532083 TELEPHONE SERVICE	\$ 644	679	694	709	724	740	757	773	790	808	825
350 611813 INDUSTRIAL PRETREATMENT	532084 CELLULAR SERVICE	\$ 578	591	604	617	631	644	659	673	688	703	719
351 611813 INDUSTRIAL PRETREATMENT	532086 OTHER COMMUNICATIONS	\$ -	-	-	-	-	-	-	-	-	-	-
352 611813 INDUSTRIAL PRETREATMENT	533085 TRAVEL/TRAINING	\$ 1,200	1,226	1,253	1,281	1,309	1,338	1,367	1,397	1,428	1,460	1,492
353 611813 INDUSTRIAL PRETREATMENT	533100 ADVERTISING	\$ -	-	-	-	-	-	-	-	-	-	-
354 611815 COLLECTION	521065 OFFICE SUPPLIES	\$ 3,663	3,744	3,826	3,910	3,996	4,084	4,174	4,266	4,360	4,455	4,554
355 611815 COLLECTION	521073 PRINTED MATERIALS	\$ -	-	-	-	-	-	-	-	-	-	-
356 611815 COLLECTION	522011 CHEMICALS	\$ 768	768	768	768	768	768	768	768	768	768	768
357 611815 COLLECTION	522013 CLOTHING	\$ 13,455	13,751	14,054	14,363	14,679	15,002	15,332	15,669	16,014	16,366	16,726
358 611815 COLLECTION	522015 CONCRETE AND AGGREGATE	\$ 34,846	35,613	36,396	37,197	38,015	38,851	39,706	40,580	41,472	42,385	43,317
359 611815 COLLECTION	522037 JANITORIAL SUPPLIES	\$ 1,976	2,019	2,064	2,109	2,156	2,203	2,252	2,301	2,352	2,404	2,456
360 611815 COLLECTION	522038 SAFETY SUPPLIES	\$ 3,338	3,411	3,486	3,563	3,642	3,722	3,804	3,887	3,973	4,060	4,149
361 611815 COLLECTION	522055 MINOR TOOLS	\$ 17,102	17,478	17,863	18,256	18,657	19,068	19,487	19,916	20,354	20,802	21,260
362 611815 COLLECTION	522056 MINOR EQUIPMENT	\$ 86,848	88,759	90,711	92,707	94,747	96,831	98,961	101,138	103,363	105,637	107,961
363 611815 COLLECTION	522059 MOTOR VEHICLE PARTS	\$ -	-	-	-	-	-	-	-	-	-	-
364 611815 COLLECTION	522065 PAINT AND LUMBER	\$ 1,441	1,473	1,505	1,538	1,572	1,607	1,642	1,678	1,715	1,753	1,791
365 611815 COLLECTION	522075 PIPE AND PLUMBING SUPPLIES	\$ 102,653	104,911	107,219	109,578	111,989	114,453	116,971	119,544	122,174	124,862	127,609
366 611815 COLLECTION	522085 EQUIPMENT PARTS	\$ 7,530	7,696	7,865	8,038	8,215	8,396	8,580	8,769	8,962	9,159	9,361
367 611815 COLLECTION	522099 OTHER SUPPLIES	\$ 52	52	52	52	52	52	52	52	52	52	52
368 611815 COLLECTION	532032 NATURAL GAS	\$ -	-	-	-	-	-	-	-	-	-	-
369 611815 COLLECTION	531005 OTHER SERVICES	\$ 6	6	6	6	7	7	7	7	7	7	7
370 611815 COLLECTION	531008 LABORATORY TESTING	\$ -	-	-	-	-	-	-	-	-	-	-
371 611815 COLLECTION	531025 MEMBERSHIPS	\$ 3,373	3,447	3,523	3,601	3,680	3,761	3,843	3,928	4,014	4,103	4,193
372 611815 COLLECTION	531027 CERTIFICATION & PERMIT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
373 611815 COLLECTION	531028 SOFTWARE LICENSES	\$ 16,400	16,761	17,130	17,506	17,892	18,285	18,687	19,099	19,519	19,948	20,387
374 611815 COLLECTION	531124 TOWING PAYMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
375 611815 COLLECTION	531125 OTHER CONTRACTS	\$ -	-	-	-	-	-	-	-	-	-	-
376 611815 COLLECTION	531220 BUILDING REPAIRS	\$ -	-	-	-	-	-	-	-	-	-	-
377 611815 COLLECTION	531230 EQUIPMENT REPAIRS	\$ 15,951	16,302	16,661	17,027	17,402	17,785	18,174	18,576	18,984	19,402	19,829
378 611815 COLLECTION	531240 MAINTENANCE CONTRACTS	\$ 16,850	17,221	17,600	17,987	18,382	18,787	19,200	19,623	20,054	20,495	20,946
379 611815 COLLECTION	531310 RENTAL OF LAND & BUILDINGS	\$ 33,705	34,447	35,204	35,979	36,770	37,579	38,406	39,251	40,115	40,997	41,899
380 611815 COLLECTION	531320 EQUIPMENT RENTAL	\$ 2,524	2,580	2,636	2,694	2,754	2,814	2,876	2,939	3,004	3,070	3,138
381 611815 COLLECTION	531350 GARAGE CHARGES	\$ 236,354	241,554	246,868	252,299	257,850	263,522					





Projection of Cash Outflows

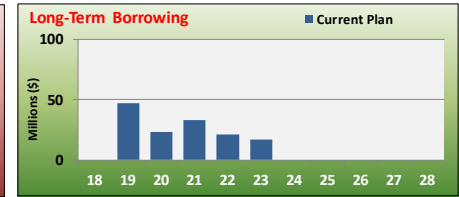
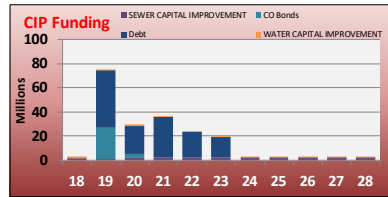
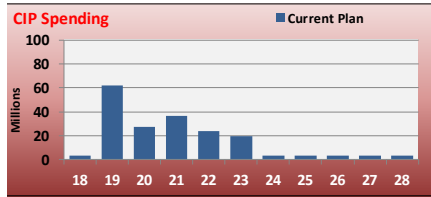
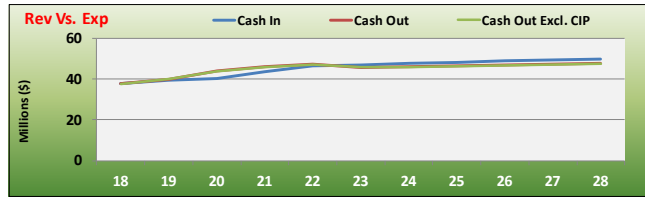
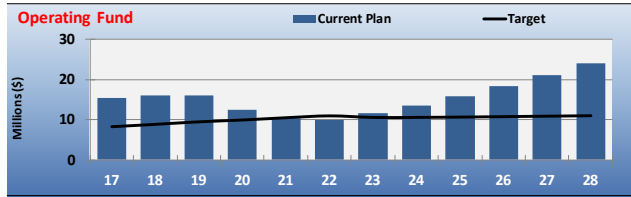
Schedule 6

Execution Rates		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Personal Services		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2 Variable O&M Expenses		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
3 Fixed O&M Expenses		105%	105%	105%	105%	105%	105%	105%	105%	105%	105%	105%
408 611817 WASTEWATER TREATMENT PL	525032 NATURAL GAS	\$ 1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840
409 611817 WASTEWATER TREATMENT PL	531004 CONSULTANT SERVICES	\$ 18,490	18,897	19,313	19,737	20,172	20,615	21,069	21,532	22,004	22,490	22,985
410 611817 WASTEWATER TREATMENT PL	531006 OTHER SERVICES	\$ 7,500	7,665	7,834	8,006	8,182	8,362	8,546	8,734	8,926	9,123	9,323
411 611817 WASTEWATER TREATMENT PL	531006 ATTORNEY'S FEES	\$ 7,500	7,665	7,834	8,006	8,182	8,362	8,546	8,734	8,926	9,123	9,323
412 611817 WASTEWATER TREATMENT PL	531008 LABORATORY TESTING	\$ 80,867	82,646	84,464	86,323	88,222	90,162	92,146	94,173	96,245	98,362	100,526
413 611817 WASTEWATER TREATMENT PL	531025 MEMBERSHIPS	\$ 111	113	116	118	121	124	126	129	132	135	138
414 611817 WASTEWATER TREATMENT PL	531027 CERTIFICATION & PERMIT FEES	\$ 110,801	113,239	115,730	118,276	120,878	123,537	126,255	129,033	131,871	134,773	137,738
415 611817 WASTEWATER TREATMENT PL	531028 SOFTWARE LICENSES	\$ 974	995	1,017	1,040	1,063	1,086	1,110	1,134	1,159	1,185	1,211
416 611817 WASTEWATER TREATMENT PL	531110 SLUDGE REMOVAL	\$ 158,774	158,774	158,774	158,774	158,774	158,774	158,774	158,774	158,774	158,774	158,774
417 611817 WASTEWATER TREATMENT PL	531120 LOT MAINTENANCE	\$ 34,250	37,048	37,863	38,696	39,547	40,417	41,306	42,215	43,143	44,093	45,063
418 611817 WASTEWATER TREATMENT PL	531124 TOWING PAYMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
419 611817 WASTEWATER TREATMENT PL	531220 BUILDING REPAIRS	\$ -	-	-	-	-	-	-	-	-	-	-
420 611817 WASTEWATER TREATMENT PL	531125 OTHER CONTRACTS	\$ 12,476	12,476	12,476	12,476	12,476	12,476	12,476	12,476	12,476	12,476	12,476
421 611817 WASTEWATER TREATMENT PL	531230 EQUIPMENT REPAIRS	\$ 87,329	89,250	91,214	93,220	95,271	97,367	99,509	101,699	103,936	106,223	108,559
422 611817 WASTEWATER TREATMENT PL	531240 MAINTENANCE CONTRACTS	\$ 16,986	17,360	17,742	18,132	18,531	18,939	19,355	19,781	20,216	20,661	21,115
423 611817 WASTEWATER TREATMENT PL	531310 RENTAL OF LAND & BUILDINGS	\$ -	-	-	-	-	-	-	-	-	-	-
424 611817 WASTEWATER TREATMENT PL	531320 EQUIPMENT RENTAL	\$ 24,337	24,872	25,420	25,979	26,550	27,134	27,731	28,342	28,965	29,602	30,254
425 611817 WASTEWATER TREATMENT PL	531350 GARAGE CHARGES	\$ 110,243	112,668	115,147	117,680	120,269	122,915	125,619	128,383	131,207	134,094	137,044
426 611817 WASTEWATER TREATMENT PL	531360 COMPUTER CHARGES	\$ 24,249	24,782	25,328	25,885	26,454	27,036	27,631	28,239	28,860	29,495	30,144
427 611817 WASTEWATER TREATMENT PL	532062 POSTAGE	\$ 35	36	37	37	38	39	40	41	42	43	44
428 611817 WASTEWATER TREATMENT PL	532065 PRINTING, DUPLICATION	\$ -	-	-	-	-	-	-	-	-	-	-
429 611817 WASTEWATER TREATMENT PL	532066 PRINT SHOP CHARGES	\$ -	-	-	-	-	-	-	-	-	-	-
430 611817 WASTEWATER TREATMENT PL	532085 TELEPHONE SERVICE	\$ 64,493	67,556	69,451	70,979	72,540	74,136	75,767	77,434	79,138	80,879	82,658
431 611817 WASTEWATER TREATMENT PL	532084 CELLULAR SERVICE	\$ 2,994	3,060	3,127	3,196	3,266	3,338	3,412	3,487	3,563	3,642	3,722
432 611817 WASTEWATER TREATMENT PL	532085 PAGER SERVICE	\$ 62	63	65	66	68	69	71	72	74	75	77
433 611817 WASTEWATER TREATMENT PL	532086 OTHER COMMUNICATIONS	\$ 16,765	17,134	17,511	17,896	18,290	18,692	19,103	19,524	19,953	20,392	20,841
434 611817 WASTEWATER TREATMENT PL	532085 TRAVEL/TRAINING	\$ 9,438	9,646	9,858	10,075	10,296	10,523	10,754	10,991	11,233	11,480	11,732
435 611817 WASTEWATER TREATMENT PL	533100 ADVERTISING	\$ -	-	-	-	-	-	-	-	-	-	-
436 611817 WASTEWATER TREATMENT PL	540303 FILING AND RELEASING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
437 611817 WASTEWATER TREATMENT PL	540305 EXPENSE REIMBURSEMENT	\$ 3,559	3,637	3,717	3,799	3,883	3,968	4,055	4,145	4,236	4,329	4,424
438 611817 WASTEWATER TREATMENT PL	544099 MISCELLANEOUS EXPENSE	\$ -	-	-	-	-	-	-	-	-	-	-
439 611817 WASTEWATER TREATMENT PL	544030 ENTERTAINMENT EXPENSE	\$ -	-	-	-	-	-	-	-	-	-	-
440 611819 OTHER OPERATING EXPENSE	531125 OTHER CONTRACTS	\$ 30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
441 611819 OTHER OPERATING EXPENSE	531125 OTHER CONTRACTS	\$ 30,000	30,660	31,335	32,024	32,728	33,448	34,184	34,936	35,705	36,490	37,293
442 611819 OTHER OPERATING EXPENSE	531310 RENTAL OF LAND & BUILDINGS	\$ 75,000	76,650	78,336	80,060	81,821	83,621	85,461	87,341	89,262	91,226	93,233
443 611819 OTHER OPERATING EXPENSE	544085 BOND ISSUANCE COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
444 611819 OTHER OPERATING EXPENSE	544105 BANK SERVICE CHARGES	\$ -	-	-	-	-	-	-	-	-	-	-
445 611819 OTHER OPERATING EXPENSE	547040 ADMINISTRATIVE SERVICE CHARGE	\$ 434,000	443,548	453,306	463,279	473,471	483,887	494,533	505,413	516,532	527,895	539,509
446 611819 OTHER OPERATING EXPENSE	547070 INSURANCE EXPENSE	\$ 255,161	260,775	266,512	272,375	278,367	284,491	290,750	297,146	303,684	310,365	317,193
447 611819 OTHER OPERATING EXPENSE	547075 CITY HALL MAINTENANCE	\$ 321,046	328,109	335,327	342,705	350,244	357,949	365,824	373,873	382,098	390,504	399,095
448 611819 OTHER OPERATING EXPENSE	591024 SALARY COMPENSATION STUDY	\$ -	-	-	-	-	-	-	-	-	-	-
449 611819 OTHER OPERATING EXPENSE	571040 AGENT FEES	\$ 2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525
450 611819 OTHER OPERATING EXPENSE	571070 OTHER EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-
451 611819 OTHER OPERATING EXPENSE	571130 INVESTMENT FEES	\$ 2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
452 611801 UTILITY BILLING	522013 CLOTHING	\$ -	-	-	-	-	-	-	-	-	-	-
453 611817 WASTEWATER TREATMENT PL	531005 OTHER SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
454 611806 OTHER EXPENSES	571040 AGENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
455	<b>TOTAL - Operations &amp; Maintenance</b>	<b>\$ 19,832,078</b>	<b>\$ 20,753,023</b>	<b>\$ 20,932,181</b>	<b>\$ 21,613,278</b>	<b>\$ 21,831,151</b>	<b>\$ 18,760,043</b>	<b>\$ 18,991,587</b>	<b>\$ 19,229,580</b>	<b>\$ 19,474,247</b>	<b>\$ 19,725,822</b>	<b>\$ 19,984,549</b>
456 611806 OTHER EXPENSES	547050 PAYMENT IN LIEU OF TAXES	\$ 200,000	204,400	208,897	213,493	218,189	222,990	227,895	232,909	238,033	243,270	248,622
457 611819 OTHER OPERATING EXPENSE	547050 PAYMENT IN LIEU OF TAXES	\$ 200,000	204,400	208,897	213,493	218,189	222,990	227,895	232,909	238,033	243,270	248,622
459	<b>TOTAL - Other Below the Line Expenses</b>	<b>\$ 400,000</b>	<b>\$ 408,800</b>	<b>\$ 417,794</b>	<b>\$ 426,985</b>	<b>\$ 436,379</b>	<b>\$ 445,979</b>	<b>\$ 455,791</b>	<b>\$ 465,818</b>	<b>\$ 476,066</b>	<b>\$ 486,539</b>	<b>\$ 497,243</b>
460 611801 UTILITY BILLING	522055 MINOR TOOLS	\$ 415	424	433	443	453	463	473	483	494	505	516
461 611804 DISTRIBUTION	564003 VEHICLE CAPITAL OUTLAY	\$ 100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
462 611813 INDUSTRIAL PRETREATMENT	564003 VEHICLE CAPITAL OUTLAY	\$ 43,290	43,290	43,290	43,290	43,290	43,290	43,290	43,290	43,290	43,290	43,290
463 611815 COLLECTION	564003 VEHICLE CAPITAL OUTLAY	\$ 753,529	753,529	753,529	753,529	753,529	753,529	753,529	753,529	753,529	753,529	753,529
464 611817 WASTEWATER TREATMENT PL	564003 VEHICLE CAPITAL OUTLAY	\$ 43,860	43,860	43,860	43,860	43,860	43,860	43,860	43,860	43,860	43,860	43,860
465 611817 WASTEWATER TREATMENT PL	564117 MACHINERY & EQUIPMENT	\$ 56,140	56,140	56,140	56,140	56,140	56,140	56,140	56,140	56,140	56,140	56,140
467	<b>TOTAL - Capital Outlay</b>	<b>\$ 997,234</b>	<b>\$ 997,243</b>	<b>\$ 997,252</b>	<b>\$ 997,262</b>	<b>\$ 997,272</b>	<b>\$ 997,282</b>	<b>\$ 997,292</b>	<b>\$ 997,302</b>	<b>\$ 997,313</b>	<b>\$ 997,324</b>	<b>\$ 997,335</b>
468 TRANSFER TO SEPARATION PAY FUND		\$ 22,440	22,440	22,440	22,440	22,440	22,440	22,440	22,440	22,440	22,440	22,440
469 WATERWORKS - TRANSFER OUT		\$ 588,828	758,160	1,460,000	1,184,305	610,000	610,000	924,493	957,760	857,312	791,913	828,295
470 TRANSFER TO SEPARATION PAY FUND		\$ 40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800
471 HURICANE HARVEY		\$ 145,021	-	-	-	-	-	-	-	-	-	-
472 SEWER - TRANSFER OUT		\$ 1,354,979	1,107,840	2,497,453	2,497,415	2,497,376	2,497,337	2,497,297	2,497,256	2,497,215	2,497,173	2,497,131
474	<b>TOTAL - Transfers Out</b>	<b>\$ 2,152,068</b>	<b>\$ 1,929,240</b>	<b>\$ 4,020,693</b>	<b>\$ 3,744,760</b>	<b>\$ 3,170,616</b>	<b>\$ 3,170,577</b>	<b>\$ 3,485,030</b>	<b>\$ 3,518,256</b>	<b>\$ 3,417,766</b>	<b>\$ 3,352,326</b>	<b>\$ 3,388,666</b>
475 2012 WWSR Rev & Ref Bonds		\$ 757,450	744,550	746,250	770,850	774,700	782,800	-	-	-	-	-
476 2008 Comb Tax & Rev CO Bonds		\$ 547,104	-	-	-	-	-	-	-	-	-	-
477 2014 WWSR Rev & Ref Bonds		\$ 1,886,150	1,885,750	1,883,250	1,888,250	1,885,250	1,884,500	1,885,750	1,883,750	1,888,500	1,889,500	1,886,750
478 2014 GO Refunding Bonds		\$ 317,438	321,753	206,356	213,390	6,750	6,750	141,750	-	-	-	-
479 2016 GO Refunding Bonds		\$ 1,309,352	1,835,336	1,831,588	1,038,817	1,038,612	1,041,072	1,041,892	1,036,972	1,038,817	1,038,817	1,036,972
480 2017 CO Series Bonds (New)		\$ 1,869,900	1,859,900	1,849,900	2,034,900	2,031,000	2,033,100	2,033,100	2,031,900	2,034,500	2,030,700	2,030,700
481 New Debt Service		\$ -	\$ 1,473,542	\$ 3,098,941	\$ 5,117,401	\$ 6,804,952	\$ 8,098,345	\$ 8,372,247	\$ 8,372,247	\$ 8,372,247	\$ 8,372,247	\$ 8,372,247
483	<b>TOTAL - Debt Service</b>	<b>\$ 6,687,394</b>	<									



Projection of Cash Inflows											Schedule 7
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>1 Water Growth</b>											
2 Growth in ERUs	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
3 Growth in Billed Usage	N/A	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
<b>4 Sewer Growth</b>											
5 Growth in ERUs	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
6 Growth in Billed Usage	N/A	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%	1.32%
<b>7 Assumed Rate Revenue Increases</b>											
8 Water Rate Increases	N/A	7.00%	0.00%	11.00%	8.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 Sewer Rate Increases	N/A	0.00%	0.00%	4.00%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>10 Water Rate Revenue</b>											
11 Total Rate Revenue	\$ 3,239,231	3,533,937	3,603,230	4,078,009	4,490,607	4,578,659	4,668,436	4,759,974	4,853,307	4,948,470	5,045,499
12 Volumetric Revenue	\$18,395,481	19,735,068	19,926,595	22,087,513	23,893,331	24,125,214	24,359,346	24,595,751	24,834,450	25,075,466	25,318,820
<b>13 Sewer Rate Revenue</b>											
14 Base Rate Revenue	\$ 4,247,956	4,331,249	4,416,176	4,682,878	4,917,940	5,014,370	5,112,691	5,212,940	5,315,155	5,419,373	5,525,635
15 Volumetric Revenue	\$10,850,432	10,991,791	11,134,993	11,684,337	12,155,083	12,313,440	12,473,860	12,636,369	12,800,996	12,967,768	13,136,713
<b>16 Total Rate Revenue</b>	<b>\$36,733,099</b>	<b>\$38,592,046</b>	<b>\$39,080,993</b>	<b>\$42,532,737</b>	<b>\$45,456,962</b>	<b>\$46,031,682</b>	<b>\$46,614,333</b>	<b>\$47,205,035</b>	<b>\$47,803,908</b>	<b>\$48,411,077</b>	<b>\$49,026,667</b>
<b>17 Other Operating Revenues</b>											
18 Tap Fees And Service Charges	\$ 349,631	349,631	349,631	349,631	349,631	349,631	349,631	349,631	349,631	349,631	349,631
19 Waste Hauler Fees	\$ -	-	-	-	-	-	-	-	-	-	-
20 Backflow Prevention Tester Fees	\$ 1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242
21 Inspection Of Testers Equipmt Fees	\$ 19,489	19,489	19,489	19,489	19,489	19,489	19,489	19,489	19,489	19,489	19,489
22 Fire Hydrant Meter Connections	\$ -	-	-	-	-	-	-	-	-	-	-
23 Land Rentals	\$ 35,398	35,398	35,398	35,398	35,398	35,398	35,398	35,398	35,398	35,398	35,398
24 Other Revenues	\$ 55,722	55,722	55,722	55,722	55,722	55,722	55,722	55,722	55,722	55,722	55,722
25 Sale Of Gen.Fixed Assets	\$ -	-	-	-	-	-	-	-	-	-	-
26 Tap Fees And Service Charges	\$ 95,687	95,687	95,687	95,687	95,687	95,687	95,687	95,687	95,687	95,687	95,687
27 Waste Hauler Fees	\$ 110,730	110,730	110,730	110,730	110,730	110,730	110,730	110,730	110,730	110,730	110,730
28 Penalties On Account	\$ 135,992	135,992	135,992	135,992	135,992	135,992	135,992	135,992	135,992	135,992	135,992
<b>29 Total Other Operating Revenue</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>	<b>\$ 803,891</b>
<b>30 Non-Operating Income</b>											
31 Penalties On Account	\$ 143,008	143,008	143,008	143,008	143,008	143,008	143,008	143,008	143,008	143,008	143,008
32 Sale Of Equipment	\$ -	-	-	-	-	-	-	-	-	-	-
33 Other Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
34 Other Funding Sources	\$ 22,079	22,079	22,079	22,079	22,079	22,079	22,079	22,079	22,079	22,079	22,079
35 Sale Of Gen.Fixed Assets	\$ -	-	-	-	-	-	-	-	-	-	-
<b>36 Total Non-Operating Revenues</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>	<b>\$ 165,087</b>
<b>37 Total Revenue</b>	<b>\$37,702,077</b>	<b>\$39,561,024</b>	<b>\$40,049,971</b>	<b>\$43,501,715</b>	<b>\$46,425,940</b>	<b>\$47,000,660</b>	<b>\$47,583,311</b>	<b>\$48,174,013</b>	<b>\$48,772,886</b>	<b>\$49,380,055</b>	<b>\$49,995,645</b>

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS WATER) SUMMARY													
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change	
<b>Override</b>		7.00%	0.00%	11.00%	8.00%							FY 2023	FY 2028
Water Rate Increases	0.00%	7.00%	0.00%	11.00%	8.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.30%	28.30%
<b>Override</b>				4.00%	3.00%							PS FY19	100.0%
Sewer Rate Increases	0.00%	0.00%	0.00%	4.00%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	OMV FY19	100.0%
Rate Covenant	4.09	2.79	2.01	1.82	1.76	1.87	1.98	2.00	2.02	2.04	2.06	Elasticity	10.0%



Forecast of Net Revenues and Debt Service Coverage

Schedule 9

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>1 Total Rate Revenue</b>											
2 Fixed And Consumption Rate Revenue	\$ 36,733,099	36,733,099	38,592,046	39,080,993	42,532,737	45,456,962	46,031,682	46,614,333	47,205,035	47,803,908	48,411,077
3 Additional Revenue From Growth	-	466,693	488,947	495,696	538,363	574,720	582,651	590,701	598,873	607,169	615,590
4 Weather Normalization	-	-	-	-	-	-	-	-	-	-	-
5 Subtotal: Base Revenue With Growth	\$ 36,733,099	37,199,793	39,080,993	39,576,689	43,071,100	46,031,682	46,614,333	47,205,035	47,803,908	48,411,077	49,026,667
6 Weighted Average Rate Increase	0.0%	4.1%	0.0%	8.2%	6.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7 Additional Rate Revenue From Rate Increase	\$ -	1,531,373	0	3,248,638	2,615,125	0	-	-	-	-	-
8 Price Elasticity Adjustment	\$ -	(139,119)	0	(292,590)	(229,263)	0	-	-	-	-	-
9 Total Rate Revenue	\$ 36,733,099	38,592,046	39,080,993	42,532,737	45,456,962	46,031,682	46,614,333	47,205,035	47,803,908	48,411,077	49,026,667
10 Plus: Other Operating Revenue	\$ 803,891	803,891	803,891	803,891	803,891	803,891	803,891	803,891	803,891	803,891	803,891
11 <b>Equals: Total Operating Revenue</b>	<b>\$ 37,536,990</b>	<b>\$ 39,395,937</b>	<b>\$ 39,884,884</b>	<b>\$ 43,336,628</b>	<b>\$ 46,260,853</b>	<b>\$ 46,835,573</b>	<b>\$ 47,418,224</b>	<b>\$ 48,008,926</b>	<b>\$ 48,607,799</b>	<b>\$ 49,214,968</b>	<b>\$ 49,830,558</b>
<b>12 Less: Operating Expenses</b>											
13 Personal Services	\$ (7,247,149)	(7,404,013)	(7,564,815)	(7,729,684)	(7,898,754)	(8,072,165)	(8,250,065)	(8,432,605)	(8,619,947)	(8,812,258)	(9,009,714)
14 Variable O&M	\$ (12,807,295)	(13,603,318)	(13,654,795)	(14,205,391)	(14,289,880)	(11,082,440)	(11,174,639)	(11,270,206)	(11,369,297)	(11,472,075)	(11,578,714)
15 O&M	\$ (7,380,612)	(7,511,181)	(7,644,635)	(7,781,036)	(7,920,450)	(8,062,946)	(8,208,591)	(8,357,457)	(8,509,614)	(8,665,138)	(8,824,103)
16 <b>Equals: Net Operating Income</b>	<b>\$ 10,101,934</b>	<b>\$ 10,877,425</b>	<b>\$ 11,020,639</b>	<b>\$ 13,620,517</b>	<b>\$ 16,151,768</b>	<b>\$ 19,618,022</b>	<b>\$ 19,784,930</b>	<b>\$ 19,948,658</b>	<b>\$ 20,108,940</b>	<b>\$ 20,265,496</b>	<b>\$ 20,418,026</b>
<b>17 Plus: Non-Operating Income/(Expense)</b>											
18 Non-Operating Revenue	\$ 165,087	165,087	165,087	165,087	165,087	165,087	165,087	165,087	165,087	165,087	165,087
19 Interest Income	\$ 535,838	450,541	353,723	338,263	346,416	375,544	411,987	443,479	479,333	519,152	562,005
20 Debt Service Reserve Adjustment	\$ -	-	-	-	-	-	-	-	-	-	-
21 <b>Equals: Net Income</b>	<b>\$ 10,802,859</b>	<b>\$ 11,493,053</b>	<b>\$ 11,539,449</b>	<b>\$ 14,123,867</b>	<b>\$ 16,663,271</b>	<b>\$ 20,158,653</b>	<b>\$ 20,362,003</b>	<b>\$ 20,557,223</b>	<b>\$ 20,753,360</b>	<b>\$ 20,949,735</b>	<b>\$ 21,145,118</b>
<b>22 Senior Debt Service Coverage Test</b>											
23 Existing Senior Lien Debt	\$ 2,643,600	2,650,300	2,649,500	2,659,100	2,659,950	2,667,300	1,885,750	1,883,750	1,888,500	1,889,500	1,886,750
24 Cumulative New Senior Lien Debt - As Calculated	\$ -	1,473,542	3,098,941	5,117,401	6,804,952	8,093,345	8,372,247	8,372,247	8,372,247	8,372,247	8,372,247
25 <b>Total Conventional Debt Service</b>	<b>Target \$ 2,643,600</b>	<b>\$ 4,123,842</b>	<b>\$ 5,748,441</b>	<b>\$ 7,776,501</b>	<b>\$ 9,464,902</b>	<b>\$ 10,760,645</b>	<b>\$ 10,257,997</b>	<b>\$ 10,255,997</b>	<b>\$ 10,260,747</b>	<b>\$ 10,261,747</b>	<b>\$ 10,258,997</b>
26 Calculated Debt Service Coverage (Test 1)	<b>1.50</b>	<b>4.09</b>	<b>2.79</b>	<b>2.01</b>	<b>1.82</b>	<b>1.76</b>	<b>1.87</b>	<b>1.98</b>	<b>2.00</b>	<b>2.02</b>	<b>2.04</b>
<b>27 Cash Flow Test</b>											
28 Net Income Available For Debt Service	\$ 10,802,859	11,493,053	11,539,449	14,123,867	16,663,271	20,158,653	20,362,003	20,557,223	20,753,360	20,949,735	21,145,118
29 Less: Non-Operating Expenditures											
30 Net Interfund Transfers (In - Out)	\$ (2,152,068)	(1,929,240)	(4,020,693)	(3,744,960)	(3,170,616)	(3,170,577)	(3,485,030)	(3,518,256)	(3,417,766)	(3,352,326)	(3,388,666)
31 Senior & Subordinate Debt Service	\$ (6,687,394)	(8,140,831)	(9,636,285)	(11,063,608)	(12,541,264)	(13,840,367)	(13,474,739)	(13,326,069)	(13,331,464)	(13,335,064)	(13,326,669)
32 Payment In Lieu Of Taxes	\$ (400,000)	(408,800)	(417,794)	(426,985)	(436,379)	(445,979)	(455,791)	(465,818)	(476,066)	(486,539)	(497,243)
33 Capital Outlay/ Vehicles	\$ (997,234)	(997,243)	(997,252)	(997,262)	(997,272)	(997,282)	(997,292)	(997,302)	(997,313)	(997,324)	(997,335)
34 <b>Net Cash Flow</b>	<b>\$ 566,163</b>	<b>\$ 16,939</b>	<b>\$ (3,532,575)</b>	<b>\$ (2,108,948)</b>	<b>\$ (482,260)</b>	<b>\$ 1,704,449</b>	<b>\$ 1,949,152</b>	<b>\$ 2,249,779</b>	<b>\$ 2,530,751</b>	<b>\$ 2,778,482</b>	<b>\$ 2,935,205</b>
<b>35 Unrestricted Reserve Fund Test</b>											
36 Balance At Beginning Of Fiscal Year	\$ 15,418,213	15,984,377	16,001,316	12,468,741	10,359,793	9,877,533	11,581,982	13,531,134	15,780,913	18,311,664	21,090,146
37 Cash Flow Surplus/(Deficit)	\$ 566,163	16,939	-	(191,199)	(482,260)	1,704,449	1,949,152	2,249,779	2,530,751	2,778,482	2,935,205
38 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	-	(3,532,575)	(1,917,749)	-	-	-	-	-	-	-
39 Projects Designated To Be Paid With Cash	\$ -	-	-	-	-	-	-	-	-	-	-
40 Projects Paid With Reserve Funds (Non Specified Fund)	\$ -	-	-	-	-	-	-	-	-	-	-
41 Balance At End Of Fiscal Year	\$ 15,984,377	16,001,316	12,468,741	10,359,793	9,877,533	11,581,982	13,531,134	15,780,913	18,311,664	21,090,146	24,025,351
42 Minimum Working Capital Reserve Target	\$ 8,879,921	9,516,347	9,978,894	10,550,991	11,021,000	10,625,295	10,640,279	10,712,364	10,825,925	10,942,100	11,058,445
43 <b>Excess/(Deficiency) Of Working Capital To Target</b>	<b>\$ 7,104,456</b>	<b>\$ 6,484,969</b>	<b>\$ 2,489,847</b>	<b>\$ (191,199)</b>	<b>\$ (1,143,466)</b>	<b>\$ 956,687</b>	<b>\$ 2,890,855</b>	<b>\$ 5,068,549</b>	<b>\$ 7,485,738</b>	<b>\$ 10,148,046</b>	<b>\$ 12,966,906</b>

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>1 Water Bond Proceeds 2006</b>											
2 Balance At Beginning Of Fiscal Year	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
3 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
4 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
5 Subtotal	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
6 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
7 Total Amount Available For Projects	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
8 Amount Paid For Projects	\$ -	-	-	-	-	-	-	-	-	-	-
9 Subtotal	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
10 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
11 Plus: Interest Earnings	\$ 671	681	692	702	713	723	734	745	756	768	779
12 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
13 Balance At End Of Fiscal Year	\$ 45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939	52,718
<b>14 Water Bond Proceeds 2008</b>											
15 Balance At Beginning Of Fiscal Year	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
16 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
17 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
18 Subtotal	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
19 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
20 Total Amount Available For Projects	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
21 Amount Paid For Projects	\$ -	-	-	-	-	-	-	-	-	-	-
22 Subtotal	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
23 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
24 Plus: Interest Earnings	\$ 2,472	2,509	2,547	2,585	2,624	2,663	2,703	2,744	2,785	2,827	2,869
25 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
26 Balance At End Of Fiscal Year	\$ 167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283	194,152
<b>27 SEWER BOND PROCEEDS 2008</b>											
28 Balance At Beginning Of Fiscal Year	\$ 3,915,593	3,974,326	4,033,941	4,094,450	4,155,867	4,218,205	4,281,478	4,345,700	4,410,886	4,477,049	4,544,205
29 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
30 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
31 Subtotal	\$ 3,915,593	3,974,326	4,033,941	4,094,450	4,155,867	4,218,205	4,281,478	4,345,700	4,410,886	4,477,049	4,544,205
32 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
33 Total Amount Available For Projects	\$ 3,915,593	3,974,326	4,033,941	4,094,450	4,155,867	4,218,205	4,281,478	4,345,700	4,410,886	4,477,049	4,544,205
34 Amount Paid For Projects	\$ -	-	-	-	-	-	-	-	-	-	-
35 Subtotal	\$ 3,915,593	3,974,326	4,033,941	4,094,450	4,155,867	4,218,205	4,281,478	4,345,700	4,410,886	4,477,049	4,544,205
36 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
37 Plus: Interest Earnings	\$ 58,734	59,615	60,509	61,417	62,338	63,273	64,222	65,186	66,163	67,156	68,163
38 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
39 Balance At End Of Fiscal Year	\$ 3,974,326	4,033,941	4,094,450	4,155,867	4,218,205	4,281,478	4,345,700	4,410,886	4,477,049	4,544,205	4,612,368
<b>40 WATER BOND PROCEEDS 2006</b>											
41 Balance At Beginning Of Fiscal Year	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
42 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
43 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
44 Subtotal	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
45 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
46 Total Amount Available For Projects	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
47 Amount Paid For Projects	\$ -	-	-	-	-	-	-	-	-	-	-
48 Subtotal	\$ 44,754	45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939
49 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
50 Plus: Interest Earnings	\$ 671	681	692	702	713	723	734	745	756	768	779
51 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
52 Balance At End Of Fiscal Year	\$ 45,426	46,107	46,799	47,501	48,213	48,936	49,670	50,415	51,172	51,939	52,718
<b>53 WATER BOND PROCEEDS 2008</b>											
54 Balance At Beginning Of Fiscal Year	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
55 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
56 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
57 Subtotal	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
58 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
59 Total Amount Available For Projects	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
60 Amount Paid For Projects	\$ -	-	-	-	-	-	-	-	-	-	-
61 Subtotal	\$ 164,822	167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283
62 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
63 Plus: Interest Earnings	\$ 2,472	2,509	2,547	2,585	2,624	2,663	2,703	2,744	2,785	2,827	2,869
64 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
65 Balance At End Of Fiscal Year	\$ 167,295	169,804	172,351	174,936	177,560	180,224	182,927	185,671	188,456	191,283	194,152

Funding Summary by Fund

Schedule 11

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>66 SEWER CAPITAL IMPROVEMENT</b>											
67 Balance At Beginning Of Fiscal Year	\$ 261,942	1,965	57,606	55,904	54,137	52,306	50,407	48,439	46,402	44,292	42,108
68 Additional Annual Revenues	\$ 1,354,979	1,107,840	2,497,453	2,497,415	2,497,376	2,497,337	2,497,297	2,497,256	2,497,215	2,497,173	2,497,131
69 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
70 Subtotal	\$ 1,616,921	1,109,805	2,555,059	2,553,318	2,551,513	2,549,642	2,547,704	2,545,696	2,543,616	2,541,465	2,539,239
71 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
72 Total Amount Available For Projects	\$ 1,616,921	1,109,805	2,555,059	2,553,318	2,551,513	2,549,642	2,547,704	2,545,696	2,543,616	2,541,465	2,539,239
73 Amount Paid For Projects	\$ (1,616,921)	(1,052,642)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
74 Subtotal	\$ -	57,162	55,059	53,318	51,513	49,642	47,704	45,696	43,616	41,465	39,239
75 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
76 Plus: Interest Earnings	\$ 1,965	443	845	819	792	765	736	706	675	643	610
77 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
78 Balance At End Of Fiscal Year	\$ 1,965	57,606	55,904	54,137	52,306	50,407	48,439	46,402	44,292	42,108	39,849
<b>79 WATER CAPITAL IMPROVEMENT</b>											
80 Balance At Beginning Of Fiscal Year	\$ 1,204,239	-	-	-	-	-	-	-	-	-	-
81 Additional Annual Revenues	\$ 588,828	758,160	1,460,000	1,184,305	610,000	610,000	924,493	957,760	857,312	791,913	828,295
82 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
83 Subtotal	\$ 1,793,067	758,160	1,460,000	1,184,305	610,000	610,000	924,493	957,760	857,312	791,913	828,295
84 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
85 Total Amount Available For Projects	\$ 1,793,067	758,160	1,460,000	1,184,305	610,000	610,000	924,493	957,760	857,312	791,913	828,295
86 Amount Paid For Projects	\$ (1,793,067)	(758,160)	(1,460,000)	(1,184,305)	(610,000)	(610,000)	(924,493)	(957,760)	(857,312)	(791,913)	(828,295)
87 Subtotal	\$ -	-	-	-	-	-	-	-	-	-	-
88 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
89 Plus: Interest Earnings	\$ 9,032	-	-	-	-	-	-	-	-	-	-
90 Less: Interest Allocated To Cash Flow	\$ (9,032)	-	-	-	-	-	-	-	-	-	-
91 Balance At End Of Fiscal Year	\$ -	-	-	-	-	-	-	-	-	-	-
<b>92 SEWER CO BONDS 2017</b>											
93 Balance At Beginning Of Fiscal Year	\$ 16,174,293	16,416,908	3,282,208	848,839	861,572	874,495	887,613	900,927	914,441	928,158	942,080
94 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
95 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
96 Subtotal	\$ 16,174,293	16,416,908	3,282,208	848,839	861,572	874,495	887,613	900,927	914,441	928,158	942,080
97 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
98 Total Amount Available For Projects	\$ 16,174,293	16,416,908	3,282,208	848,839	861,572	874,495	887,613	900,927	914,441	928,158	942,080
99 Amount Paid For Projects	\$ -	(13,281,343)	(2,464,121)	-	-	-	-	-	-	-	-
100 Subtotal	\$ 16,174,293	3,135,565	818,087	848,839	861,572	874,495	887,613	900,927	914,441	928,158	942,080
101 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
102 Plus: Interest Earnings	\$ 242,614	146,644	30,752	12,733	12,924	13,117	13,314	13,514	13,717	13,922	14,131
103 Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
104 Balance At End Of Fiscal Year	\$ 16,416,908	3,282,208	848,839	861,572	874,495	887,613	900,927	914,441	928,158	942,080	956,211
<b>105 WATER CO BONDS 2017</b>											
106 Balance At Beginning Of Fiscal Year	\$ 18,574,064	18,574,064	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895
107 Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
108 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
109 Subtotal	\$ 18,574,064	18,574,064	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895
110 Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
111 Total Amount Available For Projects	\$ 18,574,064	18,574,064	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895
112 Amount Paid For Projects	\$ -	(12,882,169)	-	-	-	-	-	-	-	-	-
113 Subtotal	\$ 18,574,064	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895
114 Add Back: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
115 Plus: Interest Earnings	\$ 278,611	181,995	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378
116 Less: Interest Allocated To Cash Flow	\$ (278,611)	(181,995)	(85,378)	(85,378)	(85,378)	(85,378)	(85,378)	(85,378)	(85,378)	(85,378)	(85,378)
117 Balance At End Of Fiscal Year	\$ 18,574,064	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895	5,691,895

**Funding Summary by Fund**
**Schedule 11**

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>118 REVENUE FUND</b>											
119 Balance At Beginning Of Fiscal Year	\$ 15,418,213	15,984,377	16,001,316	12,468,741	10,359,793	9,877,533	11,581,982	13,531,134	15,780,913	18,311,664	21,090,146
120 Additional Annual Revenues	\$ 566,163	16,939	(3,532,575)	(2,108,948)	(482,260)	1,704,449	1,949,152	2,249,779	2,530,751	2,778,482	2,935,205
121 Less: Cash-Funded Capital Projects	\$ -	-	-	-	-	-	-	-	-	-	-
122 Less: Payment Of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
123 Subtotal	\$ 15,984,377	16,001,316	12,468,741	10,359,793	9,877,533	11,581,982	13,531,134	15,780,913	18,311,664	21,090,146	24,025,351
124 Less: Restricted Funds	\$ (8,879,921)	(9,516,347)	(9,978,894)	(10,359,793)	(9,877,533)	(10,625,295)	(10,640,279)	(10,712,364)	(10,825,925)	(10,942,100)	(11,058,445)
125 Total Amount Available For Projects	\$ 7,104,456	6,484,969	2,489,847	-	-	956,687	2,890,855	5,068,549	7,485,738	10,148,046	12,966,906
126 Amount Paid For Projects	\$ -	-	-	-	-	-	-	-	-	-	-
127 Subtotal	\$ 7,104,456	6,484,969	2,489,847	-	-	956,687	2,890,855	5,068,549	7,485,738	10,148,046	12,966,906
128 Add Back: Restricted Funds	\$ 8,879,921	9,516,347	9,978,894	10,359,793	9,877,533	10,625,295	10,640,279	10,712,364	10,825,925	10,942,100	11,058,445
129 Plus: Interest Earnings	\$ 235,519	239,893	213,525	171,214	151,780	160,946	188,348	219,840	255,694	295,514	338,366
130 Less: Interest Allocated To Cash Flow	\$ (235,519)	(239,893)	(213,525)	(171,214)	(151,780)	(160,946)	(188,348)	(219,840)	(255,694)	(295,514)	(338,366)
131 Balance At End Of Fiscal Year	\$ 15,984,377	16,001,316	12,468,741	10,359,793	9,877,533	11,581,982	13,531,134	15,780,913	18,311,664	21,090,146	24,025,351
<b>132 RESTRICTED RESERVES</b>											
133 Balance At Beginning Of Fiscal Year	\$ 845,078	845,078	2,975,454	4,333,683	6,555,778	8,011,927	9,217,325	9,217,325	9,217,325	9,217,325	9,217,325
134 Additional Funds:	\$ -	2,130,377	1,358,229	2,222,095	1,456,149	1,205,398	-	-	-	-	-
135 Debt Service Reserve On New Debt	\$ -	-	-	-	-	-	-	-	-	-	-
136 Other Additional Funds	\$ -	-	-	-	-	-	-	-	-	-	-
137 Subtotal	\$ 845,078	2,975,454	4,333,683	6,555,778	8,011,927	9,217,325	9,217,325	9,217,325	9,217,325	9,217,325	9,217,325
138 Plus: Interest Earnings	\$ 12,676	28,654	54,819	81,671	109,258	129,219	138,260	138,260	138,260	138,260	138,260
139 Less: Interest Allocated To Cash Flow	\$ (12,676)	(28,654)	(54,819)	(81,671)	(109,258)	(129,219)	(138,260)	(138,260)	(138,260)	(138,260)	(138,260)
140 Balance At End Of Fiscal Year	\$ 845,078	2,975,454	4,333,683	6,555,778	8,011,927	9,217,325	9,217,325	9,217,325	9,217,325	9,217,325	9,217,325



## 6.0 APPENDIX B: Rate Schedules & Impacts

### Residential Water

#### Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 9.54	\$ 10.78
1"	\$ 21.56	\$ 24.36
1 1/2"	\$ 41.58	\$ 46.99
2"	\$ 65.61	\$ 74.14
3"	\$ 129.69	\$ 146.55
4"	\$ 201.78	\$ 228.01
6"	\$ 402.03	\$ 454.29
8"	\$ 642.33	\$ 725.83
10"	\$ 922.68	\$ 1,042.63
12"	\$ 1,723.68	\$ 1,947.76

#### Volumetric Rates

Tier	Old Rate	New Rate
0-500 CF	\$ 1.62	\$ 1.78
500-1000 CF	\$ 4.05	\$ 4.45
1000-2000 CF	\$ 6.08	\$ 6.22
2000+ CF	\$ 9.12	\$ 9.26

### Sprinkler

#### Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 9.54	\$ 10.78
1"	\$ 21.56	\$ 24.36
1 1/2"	\$ 41.58	\$ 46.99
2"	\$ 65.61	\$ 74.14
3"	\$ 129.69	\$ 146.55
4"	\$ 201.78	\$ 228.01
6"	\$ 402.03	\$ 454.29
8"	\$ 642.33	\$ 725.83
10"	\$ 922.68	\$ 1,042.63
12"	\$ 1,723.68	\$ 1,947.76

#### Volumetric Rates

Tier	Old Rate	New Rate
0-500 CF	\$ 4.05	\$ 4.29
500-1500 CF	\$ 6.08	\$ 6.44
1500+ CF	\$ 9.12	\$ 9.67

### Non-Residential

#### Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 9.54	\$ 10.78
1"	\$ 21.56	\$ 24.36
1 1/2"	\$ 41.58	\$ 46.99
2"	\$ 65.61	\$ 74.14
3"	\$ 129.69	\$ 146.55
4"	\$ 201.78	\$ 228.01
6"	\$ 402.03	\$ 454.29
8"	\$ 642.33	\$ 725.83
10"	\$ 922.68	\$ 1,042.63
12"	\$ 1,723.68	\$ 1,947.76

#### Volumetric Rates

Tier	Old Rate	New Rate
All Metered Use	\$ 4.05	\$ 4.29



**Sewer**

Base Rates

Meter Size	Old Rate	New Rate
5/8" x 3/4"	\$ 13.10	\$ 13.10
1"	\$ 30.30	\$ 30.30
1 1/2"	\$ 58.98	\$ 58.98
2"	\$ 93.39	\$ 93.39
3"	\$ 185.15	\$ 185.15
4"	\$ 288.38	\$ 288.38
6"	\$ 575.13	\$ 575.13
8"	\$ 919.23	\$ 919.23
10"	\$ 1,320.68	\$ 1,320.68
12"	\$ 2,467.68	\$ 2,467.68

Volumetric Rates

Tier	Old Rate	New Rate
All Metered Use	\$ 3.42	\$ 3.42



Residential Water 5/8" Meter Water & Sewer Bill Calculations											
Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Agg. Bills Issued %	Current Water	Proposed Water	Current Sewer	Proposed Sewer	Current FY 18	Proposed (JAN FY 19)	\$ Chg	% Chg
0	0	0	13.3%	\$9.54	\$10.78	\$13.10	\$13.10	\$22.64	\$23.88	\$1.24	5.5%
1	100	748	26.9%	\$11.16	\$12.56	\$16.52	\$16.52	\$27.68	\$29.08	\$1.40	5.1%
2	200	1,496	40.3%	\$12.78	\$14.34	\$19.94	\$19.94	\$32.72	\$34.28	\$1.56	4.8%
3	300	2,244	52.7%	\$14.40	\$16.12	\$23.36	\$23.36	\$37.76	\$39.48	\$1.72	4.6%
4	400	2,992	63.3%	\$16.02	\$17.90	\$26.78	\$26.78	\$42.80	\$44.68	\$1.88	4.4%
5	500	3,740	71.7%	\$17.64	\$19.68	\$30.20	\$30.20	\$47.84	\$49.88	\$2.04	4.3%
6	600	4,488	78.3%	\$21.69	\$24.13	\$33.62	\$33.62	\$55.31	\$57.75	\$2.44	4.4%
7	700	5,236	83.3%	\$25.74	\$28.58	\$37.04	\$37.04	\$62.78	\$65.62	\$2.84	4.5%
8	800	5,984	87.0%	\$29.79	\$33.03	\$40.46	\$40.46	\$70.25	\$73.49	\$3.24	4.6%
9	900	6,732	89.9%	\$33.84	\$37.48	\$43.88	\$43.88	\$77.72	\$81.36	\$3.64	4.7%
10	1,000	7,480	92.1%	\$37.89	\$41.93	\$47.30	\$47.30	\$85.19	\$89.23	\$4.04	4.7%
11	1,100	8,228	93.8%	\$43.97	\$48.15	\$50.72	\$50.72	\$94.69	\$98.87	\$4.18	4.4%
12	1,200	8,976	95.2%	\$50.05	\$54.37	\$54.14	\$54.14	\$104.19	\$108.51	\$4.32	4.1%
13	1,300	9,724	96.3%	\$56.13	\$60.59	\$57.56	\$57.56	\$113.69	\$118.15	\$4.46	3.9%
14	1,400	10,472	97.1%	\$62.21	\$66.81	\$60.98	\$60.98	\$123.19	\$127.79	\$4.60	3.7%
15	1,500	11,220	97.9%	\$68.29	\$73.03	\$64.40	\$64.40	\$132.69	\$137.43	\$4.74	3.6%
16	1,600	11,968	98.5%	\$74.37	\$79.25	\$67.82	\$67.82	\$142.19	\$147.07	\$4.88	3.4%
17	1,700	12,716	98.9%	\$80.45	\$85.47	\$71.24	\$71.24	\$151.69	\$156.71	\$5.02	3.3%
18	1,800	13,464	99.3%	\$86.53	\$91.69	\$74.66	\$74.66	\$161.19	\$166.35	\$5.16	3.2%
19	1,900	14,212	99.7%	\$92.61	\$97.91	\$78.08	\$78.08	\$170.69	\$175.99	\$5.30	3.1%
20	2,000	14,960	99.8%	\$98.69	\$104.13	\$81.50	\$81.50	\$180.19	\$185.63	\$5.44	3.0%

Non-Residential Water 5/8" Meter Water & Sewer Bill Calculations										
Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Current Water	Proposed Water	Current Sewer	Proposed Sewer	Current FY 18	Proposed	\$ Chg	% Chg
								(JAN FY 19)		
0	0	0	\$9.54	\$10.78	\$13.10	\$13.10	\$22.64	\$23.88	\$1.24	5.5%
1	100	748	\$13.59	\$15.07	\$16.52	\$16.52	\$30.11	\$31.59	\$1.48	4.9%
2	200	1,496	\$17.64	\$19.36	\$19.94	\$19.94	\$37.58	\$39.30	\$1.72	4.6%
3	300	2,244	\$21.69	\$23.65	\$23.36	\$23.36	\$45.05	\$47.01	\$1.96	4.4%
4	400	2,992	\$25.74	\$27.94	\$26.78	\$26.78	\$52.52	\$54.72	\$2.20	4.2%
5	500	3,740	\$29.79	\$32.23	\$30.20	\$30.20	\$59.99	\$62.43	\$2.44	4.1%
6	600	4,488	\$33.84	\$36.52	\$33.62	\$33.62	\$67.46	\$70.14	\$2.68	4.0%
7	700	5,236	\$37.89	\$40.81	\$37.04	\$37.04	\$74.93	\$77.85	\$2.92	3.9%
8	800	5,984	\$41.94	\$45.10	\$40.46	\$40.46	\$82.40	\$85.56	\$3.16	3.8%
9	900	6,732	\$45.99	\$49.39	\$43.88	\$43.88	\$89.87	\$93.27	\$3.40	3.8%
10	1,000	7,480	\$50.04	\$53.68	\$47.30	\$47.30	\$97.34	\$100.98	\$3.64	3.7%
11	1,100	8,228	\$54.09	\$57.97	\$50.72	\$50.72	\$104.81	\$108.69	\$3.88	3.7%
12	1,200	8,976	\$58.14	\$62.26	\$54.14	\$54.14	\$112.28	\$116.40	\$4.12	3.7%
13	1,300	9,724	\$62.19	\$66.55	\$57.56	\$57.56	\$119.75	\$124.11	\$4.36	3.6%
14	1,400	10,472	\$66.24	\$70.84	\$60.98	\$60.98	\$127.22	\$131.82	\$4.60	3.6%
15	1,500	11,220	\$70.29	\$75.13	\$64.40	\$64.40	\$134.69	\$139.53	\$4.84	3.6%
16	1,600	11,968	\$74.34	\$79.42	\$67.82	\$67.82	\$142.16	\$147.24	\$5.08	3.6%
17	1,700	12,716	\$78.39	\$83.71	\$71.24	\$71.24	\$149.63	\$154.95	\$5.32	3.6%
18	1,800	13,464	\$82.44	\$88.00	\$74.66	\$74.66	\$157.10	\$162.66	\$5.56	3.5%
19	1,900	14,212	\$86.49	\$92.29	\$78.08	\$78.08	\$164.57	\$170.37	\$5.80	3.5%
20	2,000	14,960	\$90.54	\$96.58	\$81.50	\$81.50	\$172.04	\$178.08	\$6.04	3.5%
21	2,100	15,708	\$94.59	\$100.87	\$84.92	\$84.92	\$179.51	\$185.79	\$6.28	3.5%
22	2,200	16,456	\$98.64	\$105.16	\$88.34	\$88.34	\$186.98	\$193.50	\$6.52	3.5%
23	2,300	17,204	\$102.69	\$109.45	\$91.76	\$91.76	\$194.45	\$201.21	\$6.76	3.5%
24	2,400	17,952	\$106.74	\$113.74	\$95.18	\$95.18	\$201.92	\$208.92	\$7.00	3.5%
25	2,500	18,700	\$110.79	\$118.03	\$98.60	\$98.60	\$209.39	\$216.63	\$7.24	3.5%
26	2,600	19,448	\$114.84	\$122.32	\$102.02	\$102.02	\$216.86	\$224.34	\$7.48	3.4%
27	2,700	20,196	\$118.89	\$126.61	\$105.44	\$105.44	\$224.33	\$232.05	\$7.72	3.4%
28	2,800	20,944	\$122.94	\$130.90	\$108.86	\$108.86	\$231.80	\$239.76	\$7.96	3.4%
29	2,900	21,692	\$126.99	\$135.19	\$112.28	\$112.28	\$239.27	\$247.47	\$8.20	3.4%
30	3,000	22,440	\$131.04	\$139.48	\$115.70	\$115.70	\$246.74	\$255.18	\$8.44	3.4%
31	3,100	23,188	\$135.09	\$143.77	\$119.12	\$119.12	\$254.21	\$262.89	\$8.68	3.4%
32	3,200	23,936	\$139.14	\$148.06	\$122.54	\$122.54	\$261.68	\$270.60	\$8.92	3.4%
33	3,300	24,684	\$143.19	\$152.35	\$125.96	\$125.96	\$269.15	\$278.31	\$9.16	3.4%
34	3,400	25,432	\$147.24	\$156.64	\$129.38	\$129.38	\$276.62	\$286.02	\$9.40	3.4%
35	3,500	26,180	\$151.29	\$160.93	\$132.80	\$132.80	\$284.09	\$293.73	\$9.64	3.4%
36	3,600	26,928	\$155.34	\$165.22	\$136.22	\$136.22	\$291.56	\$301.44	\$9.88	3.4%
37	3,700	27,676	\$159.39	\$169.51	\$139.64	\$139.64	\$299.03	\$309.15	\$10.12	3.4%
38	3,800	28,424	\$163.44	\$173.80	\$143.06	\$143.06	\$306.50	\$316.86	\$10.36	3.4%
39	3,900	29,172	\$167.49	\$178.09	\$146.48	\$146.48	\$313.97	\$324.57	\$10.60	3.4%
40	4,000	29,920	\$171.54	\$182.38	\$149.90	\$149.90	\$321.44	\$332.28	\$10.84	3.4%
41	4,100	30,668	\$175.59	\$186.67	\$153.32	\$153.32	\$328.91	\$339.99	\$11.08	3.4%
42	4,200	31,416	\$179.64	\$190.96	\$156.74	\$156.74	\$336.38	\$347.70	\$11.32	3.4%
43	4,300	32,164	\$183.69	\$195.25	\$160.16	\$160.16	\$343.85	\$355.41	\$11.56	3.4%
44	4,400	32,912	\$187.74	\$199.54	\$163.58	\$163.58	\$351.32	\$363.12	\$11.80	3.4%
45	4,500	33,660	\$191.79	\$203.83	\$167.00	\$167.00	\$358.79	\$370.83	\$12.04	3.4%
46	4,600	34,408	\$195.84	\$208.12	\$170.42	\$170.42	\$366.26	\$378.54	\$12.28	3.4%
47	4,700	35,156	\$199.89	\$212.41	\$173.84	\$173.84	\$373.73	\$386.25	\$12.52	3.4%
48	4,800	35,904	\$203.94	\$216.70	\$177.26	\$177.26	\$381.20	\$393.96	\$12.76	3.3%
49	4,900	36,652	\$207.99	\$220.99	\$180.68	\$180.68	\$388.67	\$401.67	\$13.00	3.3%
50	5,000	37,400	\$212.04	\$225.28	\$184.10	\$184.10	\$396.14	\$409.38	\$13.24	3.3%

**Inside Sprinkler 5/8" Meter Water Bill Calculations**

Monthly Use (CCF)	Monthly Use (CF)	Monthly Use (Gal)	Current FY 18	Proposed (JAN FY 19)	\$ Chg	% Chg
0	0	0	\$9.54	\$10.78	\$1.24	13.0%
1	100	748	\$13.59	\$15.07	\$1.48	10.9%
2	200	1,496	\$17.64	\$19.36	\$1.72	9.8%
3	300	2,244	\$21.69	\$23.65	\$1.96	9.0%
4	400	2,992	\$25.74	\$27.94	\$2.20	8.5%
5	500	3,740	\$29.79	\$32.23	\$2.44	8.2%
6	600	4,488	\$35.87	\$38.67	\$2.80	7.8%
7	700	5,236	\$41.95	\$45.11	\$3.16	7.5%
8	800	5,984	\$48.03	\$51.55	\$3.52	7.3%
9	900	6,732	\$54.11	\$57.99	\$3.88	7.2%
10	1,000	7,480	\$60.19	\$64.43	\$4.24	7.0%
11	1,100	8,228	\$60.19	\$64.43	\$4.24	7.0%
12	1,200	8,976	\$60.19	\$64.43	\$4.24	7.0%
13	1,300	9,724	\$60.19	\$64.43	\$4.24	7.0%
14	1,400	10,472	\$60.19	\$64.43	\$4.24	7.0%
15	1,500	11,220	\$60.19	\$64.43	\$4.24	7.0%
16	1,600	11,968	\$69.31	\$74.10	\$4.79	6.9%
17	1,700	12,716	\$78.43	\$83.77	\$5.34	6.8%
18	1,800	13,464	\$87.55	\$93.44	\$5.89	6.7%
19	1,900	14,212	\$96.67	\$103.11	\$6.44	6.7%
20	2,000	14,960	\$105.79	\$112.78	\$6.99	6.6%
21	2,100	15,708	\$114.91	\$122.45	\$7.54	6.6%
22	2,200	16,456	\$124.03	\$132.12	\$8.09	6.5%
23	2,300	17,204	\$133.15	\$141.79	\$8.64	6.5%
24	2,400	17,952	\$142.27	\$151.46	\$9.19	6.5%
25	2,500	18,700	\$151.39	\$161.13	\$9.74	6.4%
26	2,600	19,448	\$160.51	\$170.80	\$10.29	6.4%
27	2,700	20,196	\$169.63	\$180.47	\$10.84	6.4%
28	2,800	20,944	\$178.75	\$190.14	\$11.39	6.4%
29	2,900	21,692	\$187.87	\$199.81	\$11.94	6.4%
30	3,000	22,440	\$196.99	\$209.48	\$12.49	6.3%
31	3,100	23,188	\$206.11	\$219.15	\$13.04	6.3%
32	3,200	23,936	\$215.23	\$228.82	\$13.59	6.3%
33	3,300	24,684	\$224.35	\$238.49	\$14.14	6.3%
34	3,400	25,432	\$233.47	\$248.16	\$14.69	6.3%
35	3,500	26,180	\$242.59	\$257.83	\$15.24	6.3%
36	3,600	26,928	\$251.71	\$267.50	\$15.79	6.3%
37	3,700	27,676	\$260.83	\$277.17	\$16.34	6.3%
38	3,800	28,424	\$269.95	\$286.84	\$16.89	6.3%
39	3,900	29,172	\$279.07	\$296.51	\$17.44	6.2%
40	4,000	29,920	\$288.19	\$306.18	\$17.99	6.2%
41	4,100	30,668	\$297.31	\$315.85	\$18.54	6.2%
42	4,200	31,416	\$306.43	\$325.52	\$19.09	6.2%
43	4,300	32,164	\$315.55	\$335.19	\$19.64	6.2%
44	4,400	32,912	\$324.67	\$344.86	\$20.19	6.2%
45	4,500	33,660	\$333.79	\$354.53	\$20.74	6.2%
46	4,600	34,408	\$342.91	\$364.20	\$21.29	6.2%
47	4,700	35,156	\$352.03	\$373.87	\$21.84	6.2%
48	4,800	35,904	\$361.15	\$383.54	\$22.39	6.2%
49	4,900	36,652	\$370.27	\$393.21	\$22.94	6.2%
50	5,000	37,400	\$379.39	\$402.88	\$23.49	6.2%

## 7.0 APPENDIX B: Miscellaneous Fee Support

**Type of Fee:** New Service **Proposed Fee:** \$15.00

Cost Type	Position/Equipment/Vehicles/Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Supervisor	Dertra First contact (Walk in, Phone, Email or Fax ( mainly this type) Application process, general information, Trash form	\$20.78	10	1	\$3.46	\$3.46
Labor	Utility Cust. Service Supervisor	Deposit (auto pay) required phone call	\$20.78	13	1	\$4.50	\$4.50
Labor	Utility Cust. Service Supervisor	Service order	\$20.78	3	1	\$1.04	\$1.04
Labor	Utility Cust. Service Supervisor	Final Read Order	\$20.78	5	1	\$1.73	\$1.73
Labor	Meter Service Tech	New Service	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Turn on Meter	\$13.37	3	1	\$0.67	\$0.67
Vehicle	Truck	Tacoma or F-150	\$0.58	10	1	\$0.10	\$0.10
<b>Total Costs</b>							<b>\$14.84</b>

**Type of Fee:** Transfer of Service **Proposed Fee:** \$10.00

Cost Type	Position/Equipment/Vehicles/Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Supervisor	Dertra First contact (Walk in, Phone, Email or Fax ( mainly this type)	\$20.78	10	1	\$3.46	\$3.46
Labor	Utility Cust. Service Supervisor	Service Order	\$20.78	3	1	\$1.04	\$1.04
Labor	Utility Cust. Service Supervisor	Billing Service order ( final read) person ( finalize)	\$20.78	5	1	\$1.73	\$1.73
Labor	Meter Service Tech	Trip to site	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Turn on meter	\$13.37	3	1	\$0.67	\$0.67
Vehicle	Truck	Tacoma or F-150 Work Vehicle	\$0.58	10	1	\$0.10	\$0.10
<b>Total Costs</b>							<b>\$9.67</b>



<b>Type of Fee:</b>	<b>Damaged Mechanisms</b>	<b>Proposed Fee:</b>	<b>\$211.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Specialist	Service Order	\$13.53	5	1	\$1.13	\$1.13
Labor	Meter Service Tech	Drive Time	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Damaged Mechanisms	\$13.37	75	1	\$16.71	\$16.71
Vehicle	Truck	Tacoma or F-150	\$0.58	15	1	\$0.15	\$0.15
Materials	RCDL M25 LL Disc Meter	Damaged Mechanisms	\$190.00	1	1	\$190.00	\$190.00
<b>Total Costs</b>							<b>\$211.33</b>

<b>Type of Fee:</b>	<b>Service Restoration</b>	<b>Proposed Fee:</b>	<b>\$9.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Specialist	Write Report	\$13.53	5	1	\$1.13	\$1.13
Labor	Utility Cust. Service Specialist	Call Customer	\$13.53	15	1	\$3.38	\$3.38
Labor	Meter Service Tech	Travel Time	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Turn Meter On	\$13.37	3	1	\$0.67	\$0.67
Vehicle	Truck	Tacoma Or F-150	\$0.58	15	1	\$0.15	\$0.15
<b>Total Costs</b>							<b>\$8.67</b>



<b>Type of Fee:</b>	<b>Re-reading of Meter</b>	<b>Proposed Fee:</b>	<b>\$12.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Supervisor	Call With Customer	\$20.78	10	1	\$3.46	\$3.46
Labor	Utility Cust. Service Supervisor	Service order	\$20.78	7	1	\$2.42	\$2.42
Labor	Utility Cust. Service Supervisor	Follow up with Customer	\$20.78	5	1	\$1.73	\$1.73
Labor	Meter Service Tech	Re-reading of Meter	\$13.37	3	1	\$0.67	\$0.67
Labor	Meter Service Tech	Travel Time	\$13.37	15	1	\$3.34	\$3.34
Vehicle	Truck	Tacoma or F-150	\$0.58	15	1	\$0.15	\$0.15
<b>Total Costs</b>							<b>\$11.77</b>

<b>Type of Fee:</b>	<b>Pressure/Meter Testing</b>	<b>Proposed Fee:</b>	<b>\$25.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Specialist	Customer Contact Service Order	\$13.53	5	1	\$1.13	\$1.13
Labor	Meter Service Tech	Travel Time	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Meter Removal	\$13.37	30	1	\$6.69	\$6.69
Labor	Meter Services Supervisor	Meter Profile	\$20.78	15	1	\$5.20	\$5.20
Labor	Sr. Meter Service Tech	Pressure/Meter Testing	\$16.10	30	1	\$8.05	\$8.05
Vehicle	Truck	Tacoma or F-150	\$0.58	15	1	\$0.15	\$0.15
<b>Total Costs</b>							<b>\$24.56</b>

<b>Type of Fee:</b>	<b>Meter Replacement</b>	<b>Proposed Fee:</b>	<b>\$211.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Specialist	Customer contact & service request	\$13.53	5	1	\$1.13	\$1.13
Labor	Meter Service Tech	Travel Time	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Meter Replacement	\$13.37	75	1	\$16.71	\$16.71
Vehicle	Truck	Tacoma or F-150	\$0.58	15	1	\$0.15	\$0.15
Materials	RCDL M25 LL Disc Meter	New Meter	\$190.00	1	1	\$190.00	\$190.00
<b>Total Costs</b>							<b>\$211.33</b>



<b>Type of Fee:</b>	<b>Billing Records Profiles</b>	<b>Proposed Fee:</b>	<b>\$15.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Meter Service Tech	Travel to Meter	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Read the Meter	\$13.37	3	1	\$0.67	\$0.67
Labor	Meter Services Supervisor	Billing Records Profiles	\$20.78	30	1	\$10.39	\$10.39
Vehicle	Truck	Tacoma or F-150	\$0.58	15	1	\$0.15	\$0.15
<b>Total Costs</b>							<b>\$14.55</b>

<b>Type of Fee:</b>	<b>Meter Removal</b>	<b>Proposed Fee:</b>	<b>\$14.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Utility Cust. Service Billing Specialist	Run Cycle for Vacant Usage	\$13.38	3	1	\$0.67	\$0.67
Labor	Utility Cust. Service Billing Specialist	Investigate account usage	\$13.38	5	1	\$1.12	\$1.12
Labor	Utility Cust. Service Billing Specialist	Send Service Leter	\$13.38	3	2	\$0.67	\$1.34
Labor	Utility Cust. Service Billing Specialist	Service Order	\$13.38	3	1	\$0.67	\$0.67
Labor	Meter Service Tech	Travel to Site	\$13.37	15	1	\$3.34	\$3.34
Labor	Meter Service Tech	Meter Removal	\$13.37	30	1	\$6.69	\$6.69
Vehicle	Truck	Tacoma or F-150	\$0.58	15	1	\$0.15	\$0.15
<b>Total Costs</b>							<b>\$13.98</b>



<b>Type of Fee:</b>	<b>4" Sewer Tap</b>	<b>Proposed Fee:</b>	<b>\$806.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Crew leader	4" Sewer Tap	\$17.70	600	1	\$177.00	\$177.00
Labor	Operator	4" Sewer Tap	\$16.85	600	1	\$168.50	\$168.50
Labor	Labor	4" Sewer Tap	\$12.05	600	2	\$120.50	\$241.00
Vehicle	Crew Truck	4" Sewer Tap	\$3.18	600	1	\$31.80	\$31.80
Vehicle	BackHoe	4" Sewer Tap	\$5.13	600	1	\$51.30	\$51.30
Vehicle	Air Compressor	4" Sewer Tap	\$2.50	600	1	\$25.00	\$25.00
Vehicle	Dump Truck	4" Sewer Tap	\$0.57	600	1	\$5.70	\$5.70
Materials	4"x10" PVC Tapping Saddle	4" Sewer Tap	\$39.30	1	1	\$39.30	\$39.30
Materials	4" PVC Pipe	4" Sewer Tap	\$1.75	20	1	\$35.00	\$35.00
Materials	4" PVC two way Cleanout Tee	4" Sewer Tap	\$16.85	1	1	\$16.85	\$16.85
Materials	4" PVC 1/8 Bend sch 40	4" Sewer Tap	\$6.50	1	1	\$6.50	\$6.50
Materials	4" PVC Cleanout Threaded	4" Sewer Tap	\$2.90	1	1	\$2.90	\$2.90
Materials	4" PVC Cleanout Cap	4" Sewer Tap	\$1.65	1	1	\$1.65	\$1.65
Materials	Bag of Ready Mix	4" Sewer Tap	\$3.00	1	1	\$3.00	\$3.00
<b>Total Costs</b>							<b>\$805.50</b>

<b>Type of Fee:</b>	<b>3/4" Sewer Tap</b>	<b>Proposed Fee:</b>	<b>\$369.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Crew leader	3/4" Water Tap	\$17.70	60	1	\$17.70	\$17.70
Labor	Operator	3/4" Water Tap	\$16.85	60	1	\$16.85	\$16.85
Labor	Labor	3/4" Water Tap	\$12.05	60	2	\$12.05	\$24.10
Vehicle	Crew Truck	3/4" Water Tap	\$3.18	60	1	\$3.18	\$3.18
Vehicle	BackHoe	3/4" Water Tap	\$5.13	60	1	\$5.13	\$5.13
Vehicle	Air Compressor	3/4" Water Tap	\$2.50	60	1	\$2.50	\$2.50
Vehicle	Dump Truck	3/4" Water Tap	\$0.57	60	1	\$0.57	\$0.57
Materials	3/4" Meter	3/4" Water Tap	\$190.00	1	1	\$190.00	\$190.00
Materials	3/4" x 6" Tapping Saddle	3/4" Water Tap	\$27.50	1	1	\$27.50	\$27.50
Materials	3/4" Corp. Stop CC x P Joint	3/4" Water Tap	\$20.35	1	1	\$20.35	\$20.35
Materials	3/4" of PE Polyethylene Tubing	3/4" Water Tap	\$0.21	20	1	\$4.20	\$4.20
Materials	3/4" T-Stop IP x PJ	3/4" Water Tap	\$36.60	1	1	\$36.60	\$36.60
Materials	3/4" Meter Couplings	3/4" Water Tap	\$4.35	2	1	\$8.70	\$8.70
Materials	Plastic Meter Box	3/4" Water Tap	\$12.08	1	1	\$12.08	\$12.08
<b>Total Costs</b>							<b>\$369.46</b>





<b>Type of Fee:</b>	<b>1" Sewer Tap</b>	<b>Proposed Fee:</b>	<b>\$475.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Crew leader	1" Water Tap	\$17.70	60	1	\$17.70	\$17.70
Labor	Operator	1" Water Tap	\$16.85	60	1	\$16.85	\$16.85
Labor	Labor	1" Water Tap	\$12.05	60	1	\$12.05	\$12.05
Vehicle	Crew Truck	1" Water Tap	\$3.18	60	1	\$3.18	\$3.18
Vehicle	BackHoe	1" Water Tap	\$5.13	60	1	\$5.13	\$5.13
Vehicle	Air Compressor	1" Water Tap	\$2.50	60	1	\$2.50	\$2.50
Vehicle	Dump Truck	1" Water Tap	\$0.57	60	1	\$0.57	\$0.57
Materials	1 " meter	1" Water Tap	\$272.00	1	1	\$272.00	\$272.00
Materials	1" x 6" tapping saddle	1" Water Tap	\$27.27	1	1	\$27.27	\$27.27
Materials	1" corp. stop cc x p joint	1" Water Tap	\$30.82	1	1	\$30.82	\$30.82
Materials	1" of PE Polyethylene tubing	1" Water Tap	\$0.35	20	1	\$7.00	\$7.00
Materials	1" t-stop ip x pj	1" Water Tap	\$56.17	1	1	\$56.17	\$56.17
Materials	1" meter couplings	1" Water Tap	\$5.80	2	1	\$11.60	\$11.60
Materials	plastic meter box	1" Water Tap	\$12.08	1	1	\$12.08	\$12.08
<b>Total Costs</b>							<b>\$474.92</b>

<b>Type of Fee:</b>	<b>1 1/2" Sewer Tap</b>	<b>Proposed Fee:</b>	<b>\$837.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Crew leader	1 1/2" Water Tap	\$17.70	60	1	\$17.70	\$17.70
Labor	Operator	1 1/2" Water Tap	\$16.85	60	1	\$16.85	\$16.85
Labor	Labor	1 1/2" Water Tap	\$12.05	60	1	\$12.05	\$12.05
Vehicle	Crew Truck	1 1/2" Water Tap	\$3.18	60	1	\$3.18	\$3.18
Vehicle	BackHoe	1 1/2" Water Tap	\$5.13	60	1	\$5.13	\$5.13
Vehicle	Air Compressor	1 1/2" Water Tap	\$2.50	60	1	\$2.50	\$2.50
Vehicle	Dump Truck	1 1/2" Water Tap	\$0.57	60	1	\$0.57	\$0.57
Materials	1 1/2 " meter	1 1/2" Water Tap	\$455.00	1	1	\$455.00	\$455.00
Materials	1 1/2" x 6" tapping saddle	1 1/2" Water Tap	\$32.31	1	1	\$32.31	\$32.31
Materials	1 1/2" corp. stop cc x p joint	1 1/2" Water Tap	\$87.35	1	1	\$87.35	\$87.35
Materials	1 1/2" of PE Polyethylene tubing	1 1/2" Water Tap	\$0.77	20	1	\$15.40	\$15.40
Materials	1 1/2" t-stop ip x pj	1 1/2" Water Tap	\$123.16	1	1	\$123.16	\$123.16
Materials	1 1/2" flanges	1 1/2" Water Tap	\$27.05	2	1	\$54.10	\$54.10
Materials	plastic meter box	1 1/2" Water Tap	\$12.08	1	1	\$12.08	\$12.08
<b>Total Costs</b>							<b>\$837.38</b>



<b>Type of Fee:</b>	<b>2" Sewer Tap</b>	<b>Proposed Fee:</b>	<b>\$1,244.00</b>
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Cost Type	Position/Equipment/Vehicles/ Materials	Task	Average Direct Labor Rate per Hour	Time per Task per Occurrence (Minutes)	Number of Occurrences	Labor Costs per Occurrence	Total Labor Costs
Labor	Crew leader	2" Water Tap	\$17.70	60	1	\$17.70	\$17.70
Labor	Operator	2" Water Tap	\$16.85	60	1	\$16.85	\$16.85
Labor	Labor	2" Water Tap	\$12.05	60	1	\$12.05	\$12.05
Vehicle	Crew Truck	2" Water Tap	\$3.18	60	1	\$3.18	\$3.18
Vehicle	BackHoe	2" Water Tap	\$5.13	60	1	\$5.13	\$5.13
Vehicle	Air Compressor	2" Water Tap	\$2.50	60	1	\$2.50	\$2.50
Vehicle	Dump Truck	2" Water Tap	\$0.57	60	1	\$0.57	\$0.57
Materials	2 " meter	2" Water Tap	\$590.00	1	1	\$678.50	\$678.50
Materials	2" x 6" tapping saddle	2" Water Tap	\$32.34	1	1	\$37.19	\$37.19
Materials	2" corp. stop cc x p joint	2" Water Tap	\$144.46	1	1	\$166.13	\$166.13
Materials	2" of PE Polyethylene tubing	2" Water Tap	\$1.23	20	1	\$28.20	\$28.20
Materials	2" t-stop ip x pj	2" Water Tap	\$171.46	1	1	\$197.18	\$197.18
Materials	2" flanges	2" Water Tap	\$28.23	2	1	\$64.92	\$64.92
Materials	plastic meter box	2" Water Tap	\$12.08	1	1	\$13.89	\$13.89
<b>Total Costs</b>							<b>\$1,243.99</b>