



City of Ann Arbor, MI

Water and Sewer Cost of Service Study Final Report

June 27, 2018





June 26, 2018

Ms. Lynne Chaimowitz
Budget and Finance Supervisor
City of Ann Arbor
301 E. Huron Street
Ann Arbor, Michigan 48104

Re: Water and Sewer Cost of
Service Study – Final Report

Dear Ms. Chaimowitz,

Stantec Financial Services is pleased to present this Final Report for the Water and Sewer Cost of Service Study (Study) that we performed for City of Ann Arbor, Michigan (City). We appreciate the fine assistance provided by you and all of the members of the City staff and community stakeholders who participated in the Study.

If you or others at the City have any questions, please do not hesitate to call me at (813) 204-3331 or email me at andrew.burnham@stantec.com. We appreciate the opportunity to be of service to the City, and look forward to the possibility of doing so again in the near future

Sincerely,

A handwritten signature in blue ink, appearing to read "A. J. Burnham".

Andrew J. Burnham
Vice President

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Enclosure

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1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

This Executive Summary presents an overview of the results of the Cost of Service Study (Study) that was conducted for the water and sewer systems (collectively referred to as the “Utility” hereafter) of the City of Ann Arbor, Michigan (City) by Stantec Consulting Services Inc.

1.2 OBJECTIVES

The principal objectives or components of the Study were as follows:

Water and Sewer Revenue Sufficiency Analysis - Develop and populate multi-year forecasting models for the City’s water and sewer systems, respectively, that will determine the level of annual revenue required to satisfy each system’s projected annual operating, debt service, and capital cost requirements while maintaining adequate reserve levels.

Cost of Service Analysis - Complete a thorough cost allocation process to reflect the appropriate distribution of system costs to system functions and ultimately rate classes based upon observed data, such as average day, maximum day, and peak hour demands to ensure a fair and equitable distribution of costs by rate classification.

Rate Calculation - Review the Utility’s existing rate structures and develop modifications, as appropriate, to ensure that its rates reflect accepted industry practice and an equitable distribution of costs, while enhancing transparency and adherence to cost-based pricing principals.

1.3 PUBLIC ENGAGEMENT

In addition to comprehensively addressing the technical aspects of conducting the Study, a robust public engagement effort was conducted. Public engagement was critical to the Study as it served to ensure the community’s needs, concerns, and objectives were being addressed, while enhancing transparency and understanding of the rate setting process for the City’s water and sewer systems. Public engagement was organized into several distinct steps, including the formation of an Advisory Group that met several times during the course of the Study to review the analysis and provide feedback, conducting focus groups, surveying the community, and providing updates on the A2gov.org website, email, and postings.

1.4 REVENUE SUFFICIENCY

This component of the analysis evaluated the sufficiency of the Utility’s water and sewer revenues to meet all of its current and projected financial requirements over a ten-year projection period for the water and sewer systems, and determined the level of any rate revenue increases necessary in each year of

the projection period to provide sufficient revenues to fund all identified cost requirements. With City staff and the Advisory Group, the base data and assumptions of the analysis, as well as several alternative scenarios for the water and sewer utilities, respectively, were reviewed. Through this process, the recommended financial management plan and associated plan of annual water and sewer rate revenue increases presented herein were developed to address the projected cost requirements of the Utility.

The recommended financial management plan and corresponding plan of water and sewer rate revenue adjustments are based upon the revenue and expense information, beginning balances, and assumptions as described in Section 3 of the report. Appendices A1 and A2 of this report includes detailed schedules presenting all components of the financial management plan developed for the Utility. Additionally the City has been provided the two financial models to allow for future updates to the plan as needed.

The recommended five-year rate revenue adjustment plan is presented in the table below. It is important to note that the FY 2019 revenue increases are intended for mid-fiscal year (1/1/2019) implementation, while all cost of service-based adjustments are intended for implementation effective on 7/1/2018.

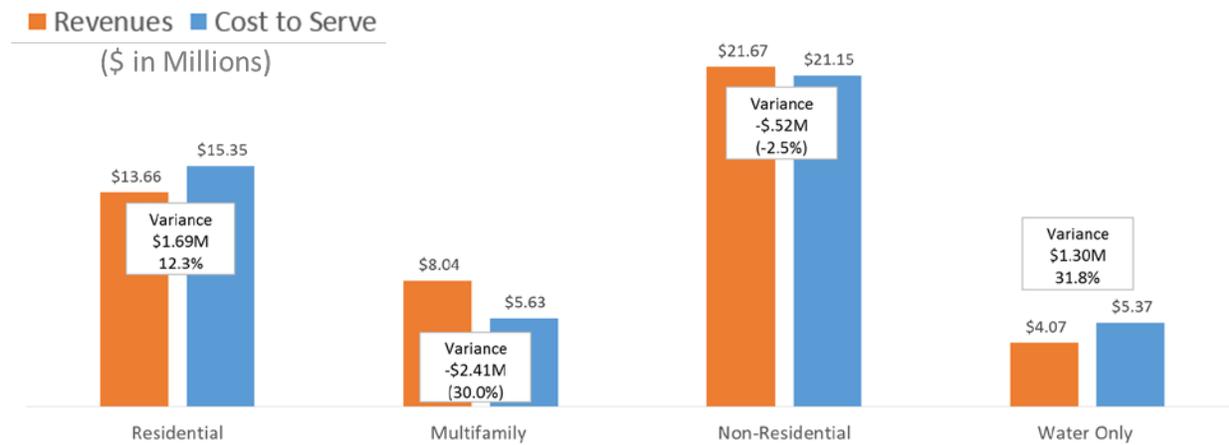
E1 Recommended Plan of Water & Sewer Rate Revenue Adjustments

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
Effective Date	1/1/19	7/1/19	7/1/20	7/1/21	7/1/22
Water	6.00%	6.00%	6.00%	6.00%	6.00%
Sewer	7.00%	7.00%	7.00%	7.00%	7.00%

1.5 COST OF SERVICE

A cost of service analysis was performed to identify and allocate the cost of providing water and sewer services to the Utility's respective rate classes. The cost of service analysis fundamentally sought to assign the cost of the respective components for each system proportionality to rate classes based upon their service characteristics and usage of the system. In doing so, this analysis created a strong relationship or nexus between the users of system and the cost of providing service to each rate class. Importantly, the legal environment within the State of Michigan dictates that municipal service providers construct rates that adhere strictly to proportional usage and cost of service principles. Communities that chose to deviate from these legal guidelines do so at the risk of legal challenge. As such, and in recognition of the environment that the Utility operates within, every effort has been made to enhance the defensibility of its rates, promote transparency, and ensure that its rates are fair, equitable, and recover the cost requirements of the Utility. The following graphic displays the comparison between the current cost to serve each rate class and the current revenue remittance by those same rate classes. From the graphic it is evident that the Residential and Water Only rate classes are being charged less than the cost to serve them, while the rates being applied to Multifamily and Non-Residential (i.e. commercial) customers are recovering more than the identified cost to serve those classes.

E2 Combined water and sewer cost of service results



1.6 RATE CALCULATION

Stantec examined the Utility's current water and sewer rates and developed recommended rate structure modifications that i) fairly and equitably recover the Utility's current cost of service and revenue requirements from each rate or customer class, ii) conform to accepted local and national industry practices, iii) ensure fiscal stability and reasonable recovery of fixed costs, iv) minimize administrative burden and enhance the ability to be easily understood by residents and customers.

Common industry practice is to develop a two-part rate structure comprised of both fixed and variable charges. Generally accepted practice recovers a portion of system costs in a fixed charge, recognizing that utilities have substantial cost that are customer-specific, such as meter replacement, public fire protection, and customer service costs that are incurred year-round. Utilities incur these costs regardless of the level of customer water use. Failure to establish a proper level of fixed cost recovery subjects the Utility to revenue volatility in certain conditions, such as abnormal weather or economic events.

The Utility presently has a fixed quarterly charge based upon meter size that is applied for both water and sewer service, respectively. It is recommended that the Utility update its fixed charges to reflect the current cost for meter replacement, public fire protection, and administrative activities. Specifically, the fixed charge should recover administrative costs (such as customer service, billing and collection, meter reading, etc.) equally per meter, meter replacement cost based on the specific cost and useful life of each meter size, and public fire protection costs based upon meter size.

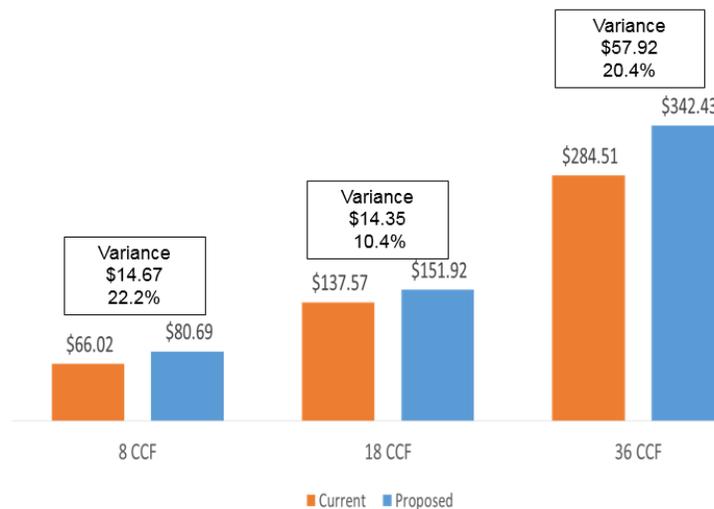
As it relates to the Utility's usage or metered volume-based rates, it is recommended that:

1. An a new tier is added to the inclining block water rate structure of the Residential class, and adjust the volume included in all tiers to reflect current usage profiles and local data (see Section 2).
2. The pricing of each tier of the Residential inclining block structure is adjusted to comport with the cost of service findings and enhance intra-class equity.

3. A uniform rate structure is applied to all metered water use for all other rate classes (Multifamily, Non-Residential, and Water Only) based upon the revenue requirement from the cost of service analysis for each respective rate class to be recovered in usage-based rates divided by total observed water volume for each rate class.
4. The Utility continues to apply a single usage or metered volume-based rate for sewer service to all customer or rate classes based upon the portion of the revenue requirement to be recovered in usage-based rates divided by total billed sewer volume from the test-year.

The following graphics present the quarterly water and sewer bill impacts to customers at various levels of water use resulting from the recommended rates intended for implementation on 7/1/18. The first graphic displays the quarterly bill impact to Residential customers at 8, 18, and 36 hundred cubic feet (CCF) per quarter, and demonstrates that single family customers of the City would see an increase, mainly associated with a cost of service adjustment to bring revenue collection from the Residential class into alignment with the current cost of providing service. Additionally Non-Residential, Multifamily, and Water Only billing impacts have been provided to highlight the changes for those rate classifications.

E3 Residential Customer Quarterly Bill Impact for Low, Average, and High Volume Users



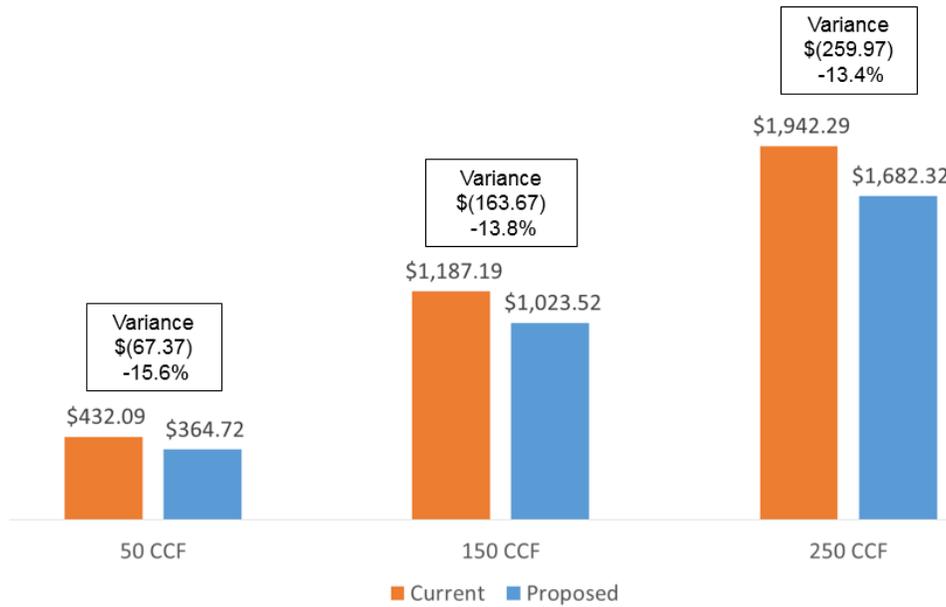
Bills shown net of 10% on time payment discount

E4 Select Non-Residential Customer Quarterly Bill Impact

Type	Meter	Current	Proposed	Change \$	Change %
Grocery Store	2"	\$ 8,002	\$ 7,573	\$ (429)	-5%
Deli	1.5", 1.5"	\$ 4,747	\$ 4,434	\$ (313)	-7%
Pub	1.5"	\$ 3,883	\$ 3,667	\$ (216)	-6%
Brewery	1", 5/8"	\$ 2,660	\$ 2,550	\$ (110)	-4%
Teen Center	5/8"	\$ 166	\$ 171	\$ 5	3%
Specialty Store	5/8"	\$ 288	\$ 288	\$ -	0%
Hotel	2", 3"	\$ 24,319	\$ 23,031	\$ (1,288)	-5%
Professional Office	2"	\$ 1,613	\$ 1,436	\$ (178)	-11%
Dry Cleaners	5/8"	\$ 430	\$ 441	\$ 11	3%
Hospital	6"	\$ 29,143	\$ 27,672	\$ (1,471)	-5%

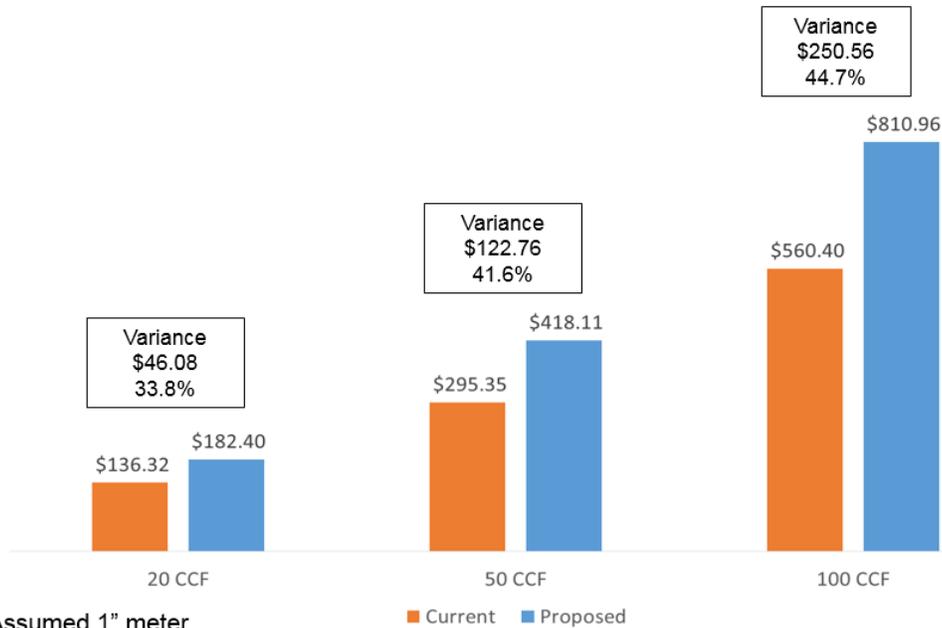
Bills shown net of 10% on time payment discount

E5 Multifamily Customer Quarterly Bill Impact



Assumed 1" meter
 Bill shown net 10% on time payment discount

E6 Water Only Customer Quarterly Bill Impact



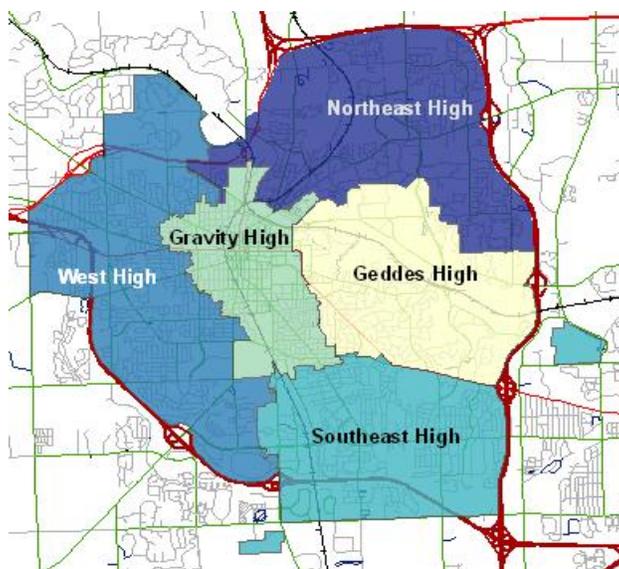
Assumed 1" meter
 Bill shown net 10% on time payment discount

2. INTRODUCTION

Stantec Consulting Service Inc. (Stantec) has conducted a comprehensive Cost of Service Study (Study) for the water and sewer systems (collectively referred to as the “Utility” hereafter) of the City of Ann Arbor (City). This report presents the approach, methodologies, source data, assumptions, as well as the findings and recommendations of the Study.

2.1 BACKGROUND

The City owns and operates a water utility system that supplies approximately 125,000 people with an average daily water volume of 14 million gallons per day (14 MGD). The City’s water supply is sourced mainly from the Huron River (85%) and then mixed with ground water from wells (15%). Once treated, the City distributes the water to its customers through five pressure districts, four remote pump stations, and two elevated storage tanks. The following map displays the current water service area for the City.



The City owns and operates two wastewater treatment facilities with a combined treatment capacity of 29.5 MGD, and a collection system consisting of both gravity sewers and force main sewers to collect and deliver wastewater to the plants for treatment and disposal. Included in the wastewater collection system are 360 miles of sewer mains, 10,300 manholes, and 8 sewage lift stations.

The City completed its last cost of service study in 2003 (about 15 years ago). In 2016, the City issued a request for proposals to retain a consultant to perform a comprehensive study of the Utility’s revenue sufficiency, cost of service, and rate structure, while engaging in a robust public engagement effort. Stantec was ultimately selected to conduct the study, the results of which are included herein. The intent of the update was to utilize most current industry practices, best available data, and reflect changing legal requirements to establish fair and equitable rates.

2.2 OBJECTIVES

The principal objectives or components of the Study are as follows:

Water and Sewer Revenue Sufficiency Analysis - Develop and populate multi-year forecasting models for the City's water and sewer systems, respectively, that will determine the level of annual revenue required to satisfy each system's projected annual operating, debt service, and capital cost requirements while maintaining adequate reserve levels.

Cost of Service Analysis - Complete a thorough cost allocation process to reflect the appropriate distribution of system costs to system functions and ultimately rate classes based on observed data, such as average day, maximum day, and peak hour demands to ensure a fair and equitable distribution of costs by rate classification.

Rate Calculation - Review the Utility's existing rate structures and develop modifications, as appropriate, to ensure that its rates reflect accepted industry practice and the equitable distribution of costs, while enhancing transparency and adherence to cost-based pricing principals.

2.3 PUBLIC ENGAGEMENT

In addition to comprehensively addressing the technical aspects of conducting the Study, a robust public engagement effort was conducted. Public engagement was critical to the Study as it served to ensure the community's needs, concerns, and objectives were being addressed, while enhancing transparency and understanding of the rate setting process and the City's water and sewer systems. Public engagement was organized in several distinct steps as detailed below:

Community Engagement Plan:

- Forming a Public Advisory Group
- Conducting Focus Groups
- Surveying the community
- Providing updates on the A2gov.org website, email, and postings

Advisory Group:

The Advisory Group was formed utilizing the City's Stakeholder Analysis Toolkit. The Advisory Group membership included about 30 rate payers, subject matter experts, City staff, and consultants. The Advisory Group met on five occasions between July and December of 2017, and concluded with a consensus as to the financial plan, cost of service, and rate design recommendations of this Study that was presented to City Council for their consideration. Of note, the Advisory Group repeatedly expressed an interest in exploring affordability and bill assistance programs outside of the context of the Study.

Focus Groups:

Focus Groups were held on November 6 and 13, 2017 with a total of six stakeholder participants. The meetings were advertised on the A2 website, email lists, and media. Study objectives were reviewed and a series of questions were posed to participants related to: comments, concerns, and issues regarding the City's water and sewer services; methods for receiving information about the water and sewer utilities, thoughts on water quality in the City; thoughts on controlling costs; comments or issues regarding water bills; and comments on infrastructure costs.

Opportunities identified by the stakeholder comments included:

- Plan and execute a multi-media public education campaign on efficient water use, peak usage periods, and irrigation demand management with information on how each affects/impacts water and sewer system costs.
- Develop a water cellular telephone application based on input from a water stakeholder group. Users of the application would monitor their own water usage, receive alerts, and be able to pay bills. Evaluate CityInsights (a water application developed for DWSD customers) or work with U of M students to create one.

City-wide Survey:

A short 11 question survey regarding the City's water and sewer utility system was posted on the City of Ann Arbor's Website, Social media channels (Facebook, NextDoor, and Twitter), and other communication channels such as Gov. Delivery, a MLive Article, a radio interview, and a press release by the City. The survey was open in May and completed in June of 2017. The survey responses were compiled and shared with the Advisory Group to provide insight into issues and concerns related to the system. A total of 684 responses were received and 95% were identified as City residents.

Key takeaways from the survey:

- The current condition of water and sewer infrastructure was rated as 46% Good or Better, 31% Fair or Poor, and 23% didn't know.
- The quality of the water and sewer services were 31% overall very satisfied, 47% satisfied, 8% dissatisfied or very dissatisfied, and 14% neutral.
- The #1 concern regarding the water and sewer service was having area lakes and rivers safe for swimming, fishing, and other recreation (93%). Following closely in concern was having the ability to drink quality water straight from the tap (90%), and thirdly, having a robust water supply to sustain the Ann Arbor community through a crisis (85%).
- When asked about respondent's viewpoint on water and sewer costs to the household:
 - 73% are willing to pay a higher bill to improve and modernize the systems to ensure safe and reliable water and sewer service.
 - 27% believe their bill is too high and would not be willing to pay more to sustain and modernize the water and sewer system.
- Respondents were asked if they would be willing to pay more for certain aspects of service:

- 81% are willing to pay more to sustain and modernize.
- 79% would pay more to sustain water quality and public health.
- 68% would pay more to improve the natural environment.
- 63% would pay more to assist low income residents.
- Respondents were asked how they receive information about the water and sewer utility:
 - 79% Water/Sewer Bills
 - 56% Mlive.com or other newspapers
 - 48% Waste Watcher
 - 40% Water Matters
 - 30% City Website/Email
 - Others Noted Frequently: Next Door App and Water Plant Tours

3. REVENUE SUFFICIENCY

3.1 DESCRIPTION

This section presents the financial management plan and corresponding plan of water and sewer rate revenue adjustments developed in the revenue sufficiency analysis (RSA) that was conducted as part of the Study. The following sub-sections of the report present a description of the source data, assumptions, and results of the RSA, while Appendix A1 and A2 includes detailed supporting schedules for the respective water and sewer financial management plans identified herein. While data for FY 2017 may be referenced, it was not considered to be part of the ten-year projection period of the RSA.

During the RSA, several alternative multi-year financial management plans and corresponding water and sewer rate revenue adjustment plans were reviewed through several interactive work sessions conducted with City staff and the Advisory Group. During these work sessions, the impact of various inputs or assumptions upon key financial indicators were reviewed by use of graphical representations projected on a large viewing screen from interactive computer rate models. In this way, the recommended financial management plan and corresponding plan of annual water and sewer rate revenue adjustments presented in this report were developed that will allow the Utility to fund its cost requirements throughout the projection period and meet its financial performance goals and objectives.

In order to initialize the RSA, the historical and budgeted financial information regarding the operation of the Utility, as well as historical customer counts and billed volume data by rate class was obtained. The Utility also provided its multi-year capital improvement programs (CIP), and current debt service obligations and covenants, or commitments made to lenders, relative to net income coverage requirements, reserves, etc. There were also discussions with City staff regarding other assumptions and policies that would affect the financial performance of the Utility, such as trends in demands, planned developments/customer growth, debt coverage levels, levels of reserves, capital funding sources, earnings on invested funds, escalation rates for operating costs, etc.

All of this information was entered into two separate versions (one for the water and sewer system, respectively) of the financial module of Stantec's Financial Analysis and Management System (FAMS-XL) interactive modeling system. This module of FAMS-XL produced a ten-year projection of the sufficiency of the revenue provided by the current rates of each system to meet current and projected financial requirements, and determined the level of rate revenue increases necessary in each year of the projection period to satisfy the water and sewer system's respective annual financial requirements.

The financial module of FAMS-XL utilizes all projected available funds in each year of the projection period to pay for capital projects. The module was set up to reflect the rules of cash application as defined and applied by City staff, and it produces a detailed summary of the funding sources to be used for each project in the CIP. To the extent that current revenues and unrestricted reserves are not adequate to fund all capital projects in any year of the projection period, the module identifies a borrowing requirement to fund those projects, or portions thereof that are determined to be eligible for borrowing. In

this way the FAMS-XL modeling system is used to develop a borrowing program that includes the required borrowing amount by year and the resultant annual debt service requirements for each year in the projection period.

3.2 SOURCE DATA

The following presents the key source data relied upon in conducting the RSA:

3.2.1 Fund Balances

The FY 2016 Comprehensive Annual Financial Report (CAFR) and supporting trial balance schedules provided by City staff were used to establish the beginning FY 2017 balances as of June 30, 2016 for the City's water and sewer enterprise funds, respectively.

3.2.2 Revenues

The revenues utilized in the RSA reflect an evaluation of multiple years of historical results, FY 2017 unaudited results, the FY 2018 Budget, and the FY 2019 Proposed Budget. Revenues consist of rate revenue, capital recovery charges, interest income, and other minor revenue from miscellaneous service charges. Rate revenue is based upon FY 2016 actual results, adjusted annually to reflect assumed customer growth, changes in demand, and rate increases. Miscellaneous service charge revenue projections are based upon the amounts within the FY 2019 Proposed Budget. Interest income was calculated annually based upon projected average fund balances and assumed interest rates, and capital recovery charge revenue was calculated based on the assumed growth in accounts and current fees.

3.2.3 Operating Expenditures

The Utility's operating expenditures include all operating and maintenance expenses, transfers into and out of the fund, debt service requirements, and expected capital outlays. The RSA based operating expenditure projections on the individual expense categories and expenses amounts within the FY 2019 Proposed Budget, were adjusted annually thereafter based upon assumed cost escalation factors that were reviewed and validated with City staff (with the exception of annual debt service expenses which reflect the repayment schedules of each existing outstanding bond/loan).

3.2.4 Debt Service

The annual debt service schedules for the existing revenue bonds and state revolving loans were provided by City staff and included in the RSA. In addition, the RSA includes estimated debt service as calculated by the financial planning module for future financings necessary to fund portions of the CIP.

3.2.5 Capital Improvement Program

City staff provided the multi-year CIP in project level detail by year through FY 2027. Beginning in FY 2019, the RSA includes an annual cost inflation factor of 3.0% (based upon recent increases observed in the Engineering News Record Construction Cost Index) to account for the inflation in the future cost of construction. Additionally it has been assumed that the CIP will be executed at 100% in each year of the projection period. In total, the CIP (including inflation) from FY 2018 – FY 2027 is approximately \$217.9 million for water and \$62.5M for sewer. A list of projects and costs by year is included on Schedule 4 of Appendix A1 and A2 for the water and sewer systems, respectively.

3.3 ASSUMPTIONS

The following presents the key assumptions utilized in the conduct of the RSA.

3.3.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were developed based upon City staff estimates, a review of historical trends, observed industry experience, and detailed discussions with City staff. The specific escalation factors assumed for the various categories of expenses for each system can be found on Schedule 6 of Appendices A1 and A2.

3.3.2 Interest Earnings on Fund Balances

Interest Income is calculated annually based upon projected average fund balances and assumed interest rates of 1.25% in FY 2018, 1.50% in FY 2019, 1.75% in FY 2020 and 2.00% in FY 2021 and each year thereafter.

3.3.3 Customer Growth & Volume Forecast

New connection and billed volume projections were based upon a review of historical data for each customer class from FY 2012 through FY 2016, observance of local environmental and economic conditions, and discussions with City staff regarding the anticipated number of new service connections to the Utility and recent observed trends in water demands.

As part of developing the growth assumptions presented herein, a detailed review of growth by rate or customer class over the past five years was performed. The recent growth trends were discussed with City staff in the context of current development activity to determine reasonable projections of system growth based upon the current local environmental and economic conditions.

The assumed customer growth in the RSA represents an expectation of 1,000 new residential water and sewer equivalent billing units (“EBU”) over FY 2019 and FY 2020. No other growth was included in the analysis. Growth rates are used in determining annual revenue from capital recovery charges, as well as determining the change in billed demands associated with system growth.

The Utility has seen changes in billed water demands from FY 2012 to FY 2016, likely due to economic conditions, weather variability, and increasing water usage efficiency (i.e. a declining usage per account). As part of the analysis, historical trends in per account usage were evaluated and extrapolated at 75% of the average historical change in per account usage for each rate class for the projection period. The following table displays the assumed billable demands by rate class in each year of the projection period resulting from the assumed customer growth and changes in usage per account.

Table 3-1 Water & Sewer Billed Volume Projections by Rate Class (in CCF)

Water	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Residential 1	1,450,538	1,432,695	1,443,208	1,453,247	1,435,370	1,417,714	1,400,275	1,383,050	1,366,037	1,349,233	1,332,636
Residential 2	34,488	33,917	33,354	32,801	32,257	31,722	31,196	30,679	30,170	29,670	29,178
Commercial	3,624,236	3,597,287	3,570,539	3,543,989	3,517,637	3,491,481	3,465,520	3,439,751	3,414,175	3,388,788	3,363,590
Water Only	161,021	155,301	149,783	144,461	139,329	134,379	129,604	125,000	120,559	116,275	112,144
Sale for Resale	533,829	533,829	533,829	533,829	533,829	533,829	533,829	533,829	533,829	533,829	533,829
Total CCF	5,270,283	5,219,199	5,196,884	5,174,498	5,124,594	5,075,296	5,026,595	4,978,480	4,930,941	4,883,967	4,837,549
Sewer											
Residential	1,325,999	1,306,156	1,312,193	1,317,757	1,298,037	1,278,613	1,259,479	1,240,631	1,222,066	1,203,778	1,185,764
Commercial	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987	2,754,987
Sale for Resale	829,006	829,006	829,006	829,006	829,006	829,006	829,006	829,006	829,006	829,006	829,006
Total CCF	4,080,986	4,061,143	4,067,180	4,072,744	4,053,024	4,033,600	4,014,466	3,995,618	3,977,053	3,958,765	3,940,751

3.3.4 Minimum Reserve Policy

Reserve balances for utility systems are funds set aside for a specific cash flow requirement, financial need, project, task, or legal covenant. These balances are maintained in order to meet short-term cash flow requirements, and at the same time, minimize the risk associated with meeting the financial obligations and continued operational and capital needs under adverse conditions. The level of reserves maintained by a utility is an important component and consideration of developing a utility system multi-year financial management plan.

Many utilities, rating agencies, and the investment community as a whole place a significant emphasis on having sufficient reserves available for potentially adverse conditions. The rationale related to the maintenance of adequate reserves is twofold. First, it helps to assure a utility that it will have adequate funds available to meet its financial obligations during unusual periods (i.e. when revenues are unusually low and/or expenditures are unusually high). Second, it provides funds that can be used for emergency repairs or replacements that can occur because of natural disasters or unanticipated system failures.

The City currently has established financial policies that include minimum reserve levels for the Utility. Financial policies should articulate how these balances are established, their use, and how to determine the adequacy of the reserve fund balances. Once reserve policies are established, they should be reviewed annually during the budgeting process to monitor current levels and assure conformance with

stated policies and practices. Decisions can be made to maintain, increase, or spend down the reserve balances, as appropriate, depending upon the impact of such decisions to the upcoming budget period.

Moreover, a utility should review the approach used to establish reserve policies every three to five years. This time frame is appropriate given that debt levels and capital infrastructure activity can vary during this time, which would have an effect on the appropriate level of reserve balances. This type of review allows for the philosophy of establishing reserve targets to be modified to reflect existing conditions and issues.

The financial management plans presented in this report assume that the Utility will maintain a minimum reserve that is at least equal to 6 months of annual operations and maintenance (O&M) expenses for the water and sewer funds, respectively. These levels of operating reserves are very consistent with 1) observed industry experience for similar systems, 2) the findings of reserve studies conducted by the AWWA, and 3) a healthy level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility rating agencies (Fitch, Moody's, and Standard & Poor's).

3.3.5 Future Borrowing & Capital Funding

To the extent that any new debt is required during the projection period, the RSA assumes revenue bonds (RB) would be utilized with a 30-year term at an interest rate of 3.00% in FY 2017, escalating 25 basis points to 4.00% by FY 2021, and held constant thereafter. Specifically, the RSA reflects the issuance of new debt to fund a portion of the CIP in each year that current resources are inadequate to fully fund the CIP with cash. Full annual debt service requirements have been projected to begin the following year after issuance. It is expected that new borrowing will be required for both the water and sewer systems during the projection period, however, the exact amount, timing, and structure of financing will be determined by City staff based upon then-current needs and conditions.

3.3.6 Debt Service and Coverage

One of the most important covenants the Utility makes relative to the issuance of debt is that its annual net revenues will be at least 1.25 times greater than its senior lien debt service requirements.

It is important to note that these revenue covenants (often referred to as debt service coverage requirements) represent the Utility's minimum requirements. Should the Utility be unable to meet these requirements, it could be found in technical default. This would result in the Utility facing a potential downgrade in its credit rating, which would affect the interest rate and terms of any future financing initiatives. As a policy decision, utilities often measure revenue sufficiency and set rates based upon a higher debt service coverage level so as to ensure compliance with these type of covenants in the event future projections of revenue and expenses do not occur as predicted (due to extended drought conditions, unanticipated capital requirements or operating cost increases, natural disasters, etc.). As such, the financial management plan presented herein for the water and sewer systems reflects a minimum debt service coverage ratio for senior lien as well as subordinate debt that is greater than 1.50 throughout the projection period, which is indicative of a financially healthy or strong utility system per the evaluation criteria published by each of the major municipal utility rating agencies.

3.4 RESULTS

Based upon the data, assumptions, and policies presented herein, the Utility's current water and sewer rates will not provide sufficient revenue to meet its ongoing debt service, capital, operating, and reserve requirements over a multi-year projection period. As such, the RSA developed a financial management plan and corresponding plan of water and sewer rate revenue increases that will meet the Utility's current and projected cost requirements. The RSA identified the necessary increases for FY 2019 through FY 2027 that would provide adequate revenue to meet the projected requirements of the Utility through the projection period. Based on discussions with City staff, the rate increase adjustments presented herein are intended for implementation mid-fiscal year in FY 2019 (January 1st, 2019) and at the start of the fiscal year (July 1st) in each subsequent fiscal year. In FY 2019, cost of service-based rate adjustments are intended to be accomplished on 7/1/2018, in advance of the identified revenue adjustment.

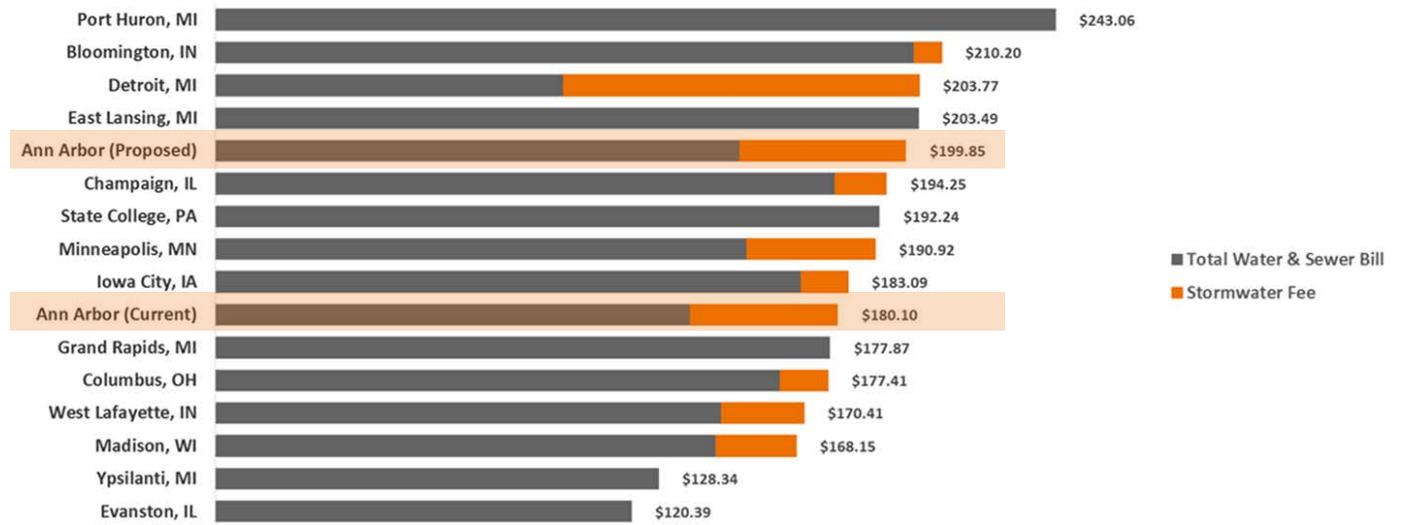
Table 3-2 Rate Revenue Adjustment Projections

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Water	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Sewer	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%

Appendix A1 and A2 includes detailed schedules presenting all components of the financial management plan developed for the Utility. At the conclusion of the Study, the financial planning modules for both water and sewer were provided to City staff for the City's future beneficial use. As such, it is recommended that the Utility annually re-evaluate the level of adjustments identified herein as part of the budget process in order to capture the most up-to-date data with regards to revenues, operating expenses, capital investment needs, local economic conditions, volumetric demands, etc.

Additionally to provide context, a local comparative residential monthly bill analysis was conducted based upon current FY 2018 rates, the City's average residential use (18 CCF per quarter), and the average stormwater bill in the City. Figure 3-3 includes a combined water, sewer and stormwater residential bill calculation for the City based upon its current FY 2018 rates as well as the proposed rates resulting from this Study. As can be seen, the City is very comparable in cost for a typical user in its geographic area. Additionally, it should be noted that rate surveys only show the relative level of bill differentials between communities, and there are often level of service and other differences between communities that are not readily apparent. For example, the current stormwater rates in the City reflect the community's desire for a very high level of service.

Figure 3-3 Combined Water & Sewer Bill at 18 CCF per Quarter



4. COST OF SERVICE

A cost of service (COS) analysis was performed for both the water and sewer utility systems in order to identify the functional cost of providing each service and to assign that cost proportionality to each rate class based upon their unique contributions to or use of each system function. The legal environment within the State of Michigan requires that municipal service providers construct rates or user fees that adhere strictly to proportionality and cost of service principles. As such, every effort has been made to enhance the defensibility of the Utility's cost of service allocations, promote transparency, and ensure that the Utility's rates are fair and equitable for all customer or rate classifications.

In summary, the COS analysis determined the allocation of FY 2018 cost and corresponding revenue requirements between rate classifications using cost allocation guidelines and methods from the American Water Works Association (AWWA) and Water Environment Federation (WEF). Revenue requirements are defined as the amount of money the Utility must recover from the rates charged to its rate classes in order to meet its annual operating and capital expenditures.

The full annual prospective cost requirements of the Utility are described in detail within Section 3 of this report. However, for purposes of evaluating cost allocations to and revenue collection from rate classes, FY 2018 has been determined as a reasonable test year. As indicated previously, the cost of service-based rate structure adjustments resulting from this Study are intended to be implemented on 7/1/18 on a revenue neutral basis to ensure transparency of changes necessitated by the COS analysis. Subsequently, the needed increase in rates to satisfy the FY 2019 cost requirements of the Utility identified in Section 3 of this report is intended to be applied to the new rates presented herein on 1/1/19.

4.1 REVENUE REQUIREMENT SUMMARY

The annual cost of service for the City's water and sewer systems includes total operating and capital expenditures (including debt service requirements, reserve contributions, and cash funding of CIP). As can be seen in Table 4-1, the Utility receives revenue from other sources that partially offset its annual cost of service and reduce the portion of the cost of service that has to be recovered from its rates and charges (the remaining portion of the cost of service is often referred to as the "rate revenue requirement"). Specifically, these offsetting funding sources or revenues include:

- Sale for Resale Revenue
- Use of Fund Balances
- Inter-fund Transfers
- System Development Fees
- Miscellaneous Charges and Services
- Interest Earnings

Table 4-1 Summary of Cost of Service & Revenue Requirement – FY 2018

Description	Water	Sewer
Operating and Maintenance Expenses	\$18,451,001	\$15,904,025
Annual Debt Service - Outstanding Debt	4,104,574	9,457,683
Cash Funded Capital Projects	10,172,250	3,867,883
Total Cost of Service	\$32,727,825	\$29,229,591
Less: Offsetting Revenue		
Use of Fund Balance	2,680,000	1,700,000
Sale for Resale Revenues	2,379,531	3,748,440
System Development fees	1,275,000	-
Miscellaneous Fees & Charges	666,700	241,815
Transfers In	1,440,905	-
Interest Earnings	270,246	25,000
Private Fire Protection	25,711	
Total Rate Revenue Requirement	\$23,989,732	\$23,514,336

4.2 FUNCTIONALIZATION OF SYSTEM COSTS

O&M Expenses

The system functions included in the COS analysis are listed in Table 4-2, which provides a summary of the FY 2018 O&M expenses allocated to each function for the water and sewer systems. The values reflect a detailed allocation of each line item of the full operating budget performed with City staff.

Table 4-2 Summary of O&M Expenses - FY 2018

System Function/Name	Water System O&M
Source of Supply	\$2,234,065
Treatment	\$14,238,843
Transmission/Distribution	\$12,851,499
Customer	\$2,900,490
Fire Protection	\$502,928
Total Water O&M	\$32,727,825

System Function/Name	Sewer System O&M
Customer	\$723,082
Collection	\$7,662,104
Treatment	\$20,844,405
Total Sewer O&M	\$29,229,591

Capital Expenditures

Similar to O&M, the capital costs of the Utility were allocated to system functions. Capital costs include annual debt service and cash funded capital expenditures. The cash-funded capital costs for the water system were allocated to system functions using the 5-year adopted CIP. For example, water main replacements are allocated 100% to the Transmission/Distribution function. The allocations of the 5-year CIP by function were then utilized to allocate cash funded capital costs to each function. This methodology is used when a utility system's adopted 5-year CIP is a good representation of the capital investments that will be made over time. While the 5-year CIP was allocated to functions for the sewer system, cash funded capital costs were ultimately determined to be best allocated in proportion to total expenditures, and fixed assets were utilized to allocate existing debt service for each system respectively.

Table 4-3 Summary of 5-Year Capital Expenditures

System Function/Name	Water System 5-Year Capital
Sources of Supply	\$11,985,000
Treatment	31,635,000
Transmission/Distribution	34,255,000
Customer	5,256,250
Total	\$83,131,250

System Function/Name	Sewer System 5-Year Capital
Customer	\$0
Collection	19,488,500
Treatment	1,000,000
Total	\$20,488,500

Offsetting Revenue

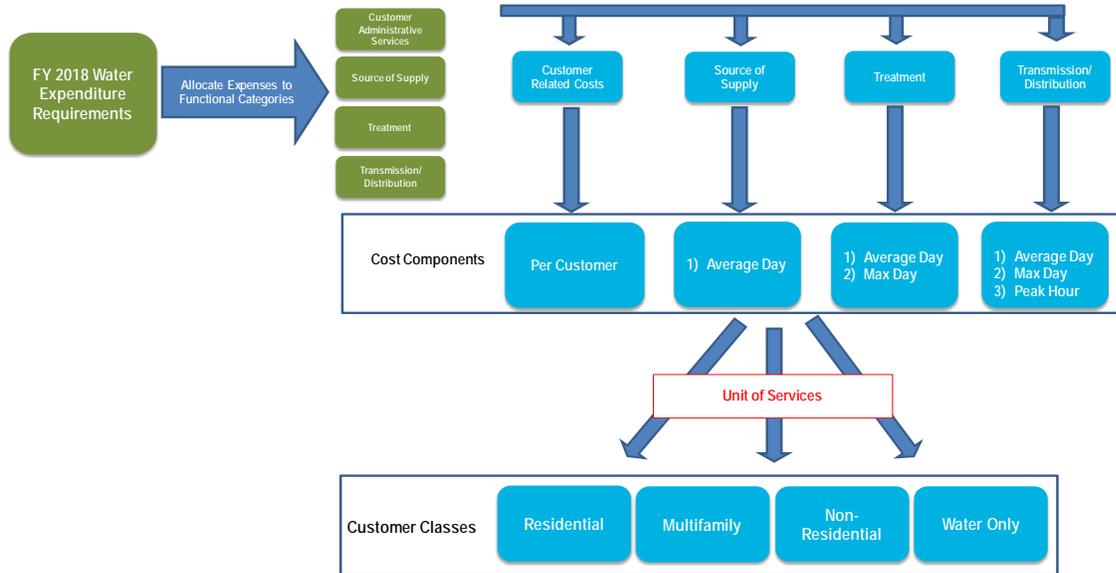
In a COS analysis, miscellaneous revenue or funding sources received by the Utility are used to reduce or "offset" the amount of revenue to be recovered from rates and charges. This offsetting revenue and funding sources include sales for resale, use of reserves, capital recovery fees, tap fees, miscellaneous fees, installation charges, and interest earnings. This offsetting revenue was allocated to each rate class based upon customer counts, residential equivalent units, flows, or in proportion to expense allocations, as appropriate. A full list of the offsetting revenue (and allocations) is included in Appendix B1 and B2.

4.3 COST ALLOCATION FRAMEWORK

The cost of service methodology utilized for the water system was the Base-Extra Capacity method as identified in AWWA Manual M-1, Principles of Water Rates, Fees, and Charges. This method is best utilized in situations where one of the main drivers of cost is meeting seasonal demands placed on the

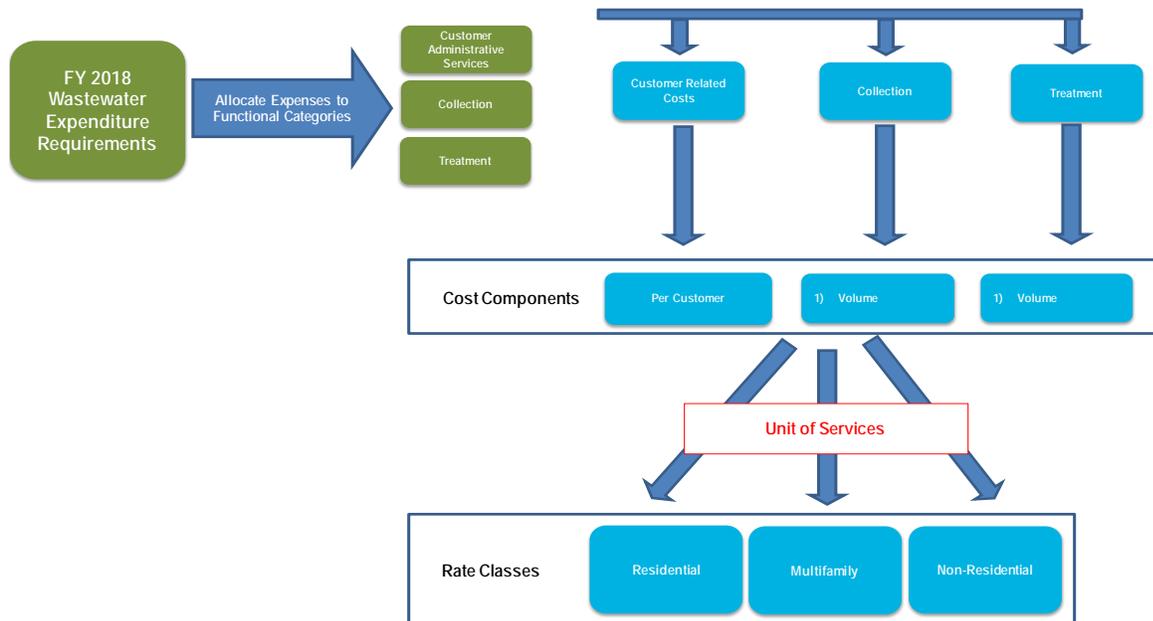
system. In the Utility’s case, the amount of water delivered from the minimum month (usually February) to the maximum month (usually July) essentially doubles.

Graphic 4-4 Summary of Water Cost Allocation Process



With regards to the sewer cost allocation process, the Utility does not have any monitored industries with stronger than domestic wastewater loadings that would otherwise require a more detailed cost of service analysis. As such, the sewer COS followed a simplified approach in which the costs of each function were distributed using either customer counts or billed volume.

Graphic 4-5 Summary of Sewer Cost Allocation Process



Many functions of the water and sewer systems are appropriately associated with a single unit of service, such as Source of Supply to meeting total or average day demands. However, certain water system functions are sized for and serve multiple types of demands. In those instances, functions were allocated based on ratios of average, daily, and hourly water plant production data provided by City staff.

Table 4-6 Summary of Functional Component Assignment to Units of Service

Water System Function	Avg-Day	Max-Day	Max-Hour	Customer	Fire Protection
Source of Supply	100%	0%	0%	0%	0%
Treatment	53%	47%	0%	0%	0%
Transmission/ Distribution	29%	26%	45%	0%	0%
Customer	0%	0%	0%	100%	0%
Fire Protection	0%	0%	0%	0%	100%

Sewer System Function	Customer	Volume
Customer	100%	0%
Collection	0%	100%
Treatment	0%	100%

Based upon the functionalization of costs and unit of service assignments presented above, the following tables show the resulting allocation of system costs by function to each unit of service category that are then distributed to customer or rate classes based upon their respective units of service.

Table 4-7 Summary of Functional Component Assignment to Units of Service in Dollars

Water System Function	Avg-Day	Max-Day	Max-Hour	Customer	Fire Protection	Total
Source of Supply	\$2,234,065	\$0	\$0	\$0	\$0	\$2,234,065
Treatment	\$7,576,219	\$6,662,624	\$0	\$0	\$0	\$14,238,843
Transmission/Distribution	\$3,770,844	\$3,316,128	\$5,764,527	\$0	\$0	\$12,851,499
Customer	\$0	\$0	\$0	\$2,900,490	\$0	\$2,900,490
Fire Protection	\$0	\$0	\$0	\$0	\$502,928	\$502,928
Total:	\$13,581,128	\$9,978,752	\$5,764,527	\$2,900,490	\$502,928	\$32,727,825

Sewer System Function	Customer	Volume	Total
Administration/ Customer	\$723,082	\$0	\$723,082
Collection	\$0	\$7,662,104	\$7,662,104
Treatment	\$0	\$20,844,405	\$20,844,405
Total:	\$723,082	\$28,506,509	\$29,229,591

4.4 CUSTOMER CHARACTERISTICS

Water System

Individual customer demands vary depending on the nature of the utility use at the location where service is provided. For example, water service demand for a family residing in a typical single-family home is different than the water service demand for an irrigation-only customer, primarily due to peak use behavior which drives the need for larger infrastructure. As a practical matter, it is not feasible to allocate system costs at the individual account level. As such, the industry standard, as promulgated by AWWA's M1 Manual, is to group customers with similar characteristics into classes. Rates are then developed for each class, with each customer paying the class' average allocated cost of service for use of the system.

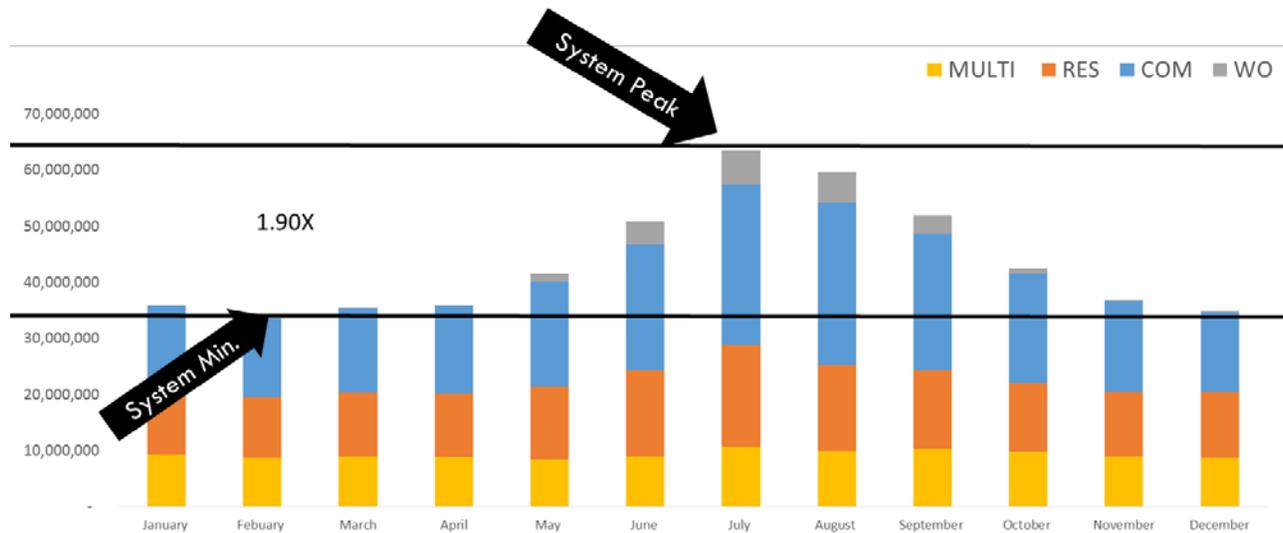
The Utility’s current water and sewer rate classes include:

- Residential*
- Commercial
- Water Only

*Residential customers include multifamily accounts with less than five units, while larger multifamily customers are currently classified as Commercial. Additionally, Residential customers with a separate Water Only meter are charged tier 1 and tier 2 rates only for their water use on the domestic meter.

In evaluating the Utility’s current rate classes, the City was uniquely able to provide advanced metering infrastructure (AMI) data, which allows for a more granular understanding of customer use characteristics in determining appropriate rate classes. Through this analysis, the merits of a new multifamily rate class was contemplated. By combining the AMI usage data, University of Michigan dormitory data, and the City’s rental housing database (TRAKiT), approximately 2,400 multifamily customers were identified and their usage characteristics were compared to those of the other rate classes. The following graphic displays the monthly volumetric usage by rate class over calendar year 2016.

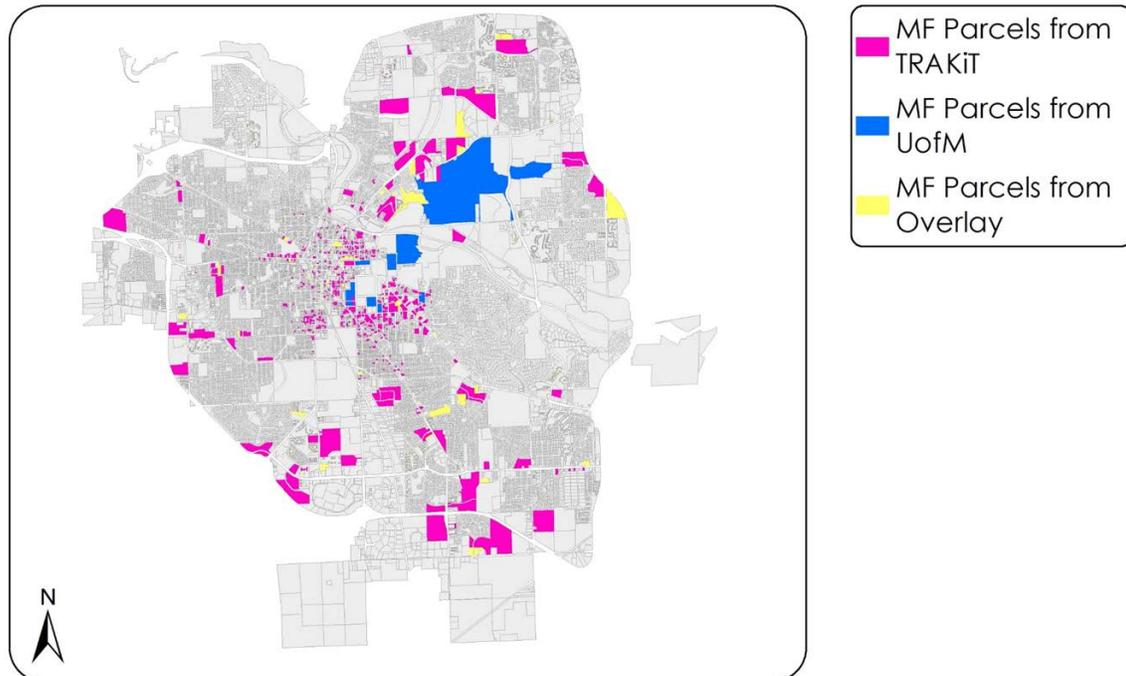
Graphic 4-8 Comparison of Multifamily to Other Rate Classifications



As can be seen, the multifamily class has unique trends in water usage. Specifically, the multifamily class as a whole displays little seasonal demand changes (however, that is not to say that individual customers within the class do not have such changes). The absence of large seasonal demand fluctuations is important, as significant portion of the water system investment that the Utility has made is to serve peak demands. Based on these initial findings, a multifamily rate class was created for further exploration throughout the COS analysis. The following graphic displays a map of the identified multifamily customers in the community. Additionally, it highlights the use of multiple data sources in order to identify as many multifamily properties as possible. Although the analysis included herein evaluated multifamily accounts

with 5 units or greater, City staff conducted a separate analysis that evaluated the usage characteristics for 3 and 4 unit multifamily customers. City staff's analysis identified that these customers have similar demand characteristics and should be added to the multifamily rate classification upon implementation.

Graphic 4-9 Comparison of Multifamily Customer Data Sources



As such, the proposed water and sewer rate classes for the Utility include:

- Residential
- Multifamily
- Non-Residential
- Water Only

Using FY 2016 AMI data, units of service for average day, maximum day, and peak hour demands were developed for each proposed rate class. The Utility had a substantially complete dataset of daily demands for all active accounts, and a partial data set of hourly demands for a subset of accounts within each rate class. The detailed information available from the City's AMI system relative to daily and hourly customer demands is unique, and offers an opportunity to have an enhanced cost of service allocation based upon local observations of actual customer usage characteristics. In summary, the units of service relied upon in the COS analysis are presented in the following graphic and table.

Graphic 4-10 AMI Derived Peaking Factors

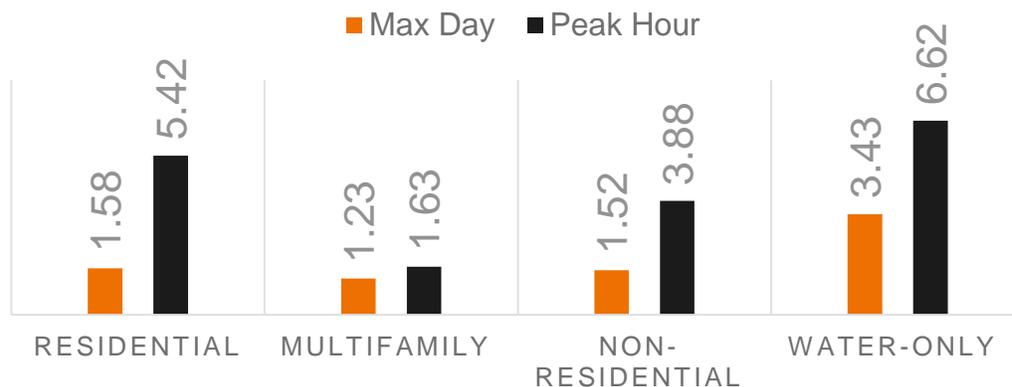


Table 4-11 Summary of Water System Units of Service

Customer Class	# of Meters/ Units	Total Annual Usage (CCF)	Avg. Day Usage (CCF)	Max-Day Usage (CCF)	Max-Hour Usage (CCF)
Residential	22,065	1,549,743	4,246	6,708	23,013
Multifamily	2,178	1,547,950	4,241	5,216	6,913
Non-Residential	3,619	2,107,118	5,773	8,775	22,399
Water Only	542	675,275	1,850	6,346	12,247
Totals	28,404	5,880,086	16,110	27,045	64,572

Wastewater System

Customer counts and billed sewer volume by rate class were used to allocate wastewater system costs and rate revenue requirements to rate classes. Industry guidelines promote two primary approaches to allocating wastewater costs: the quantity/quality approach and the surcharge approach. Under the quantity/quality approach, each class' waste is measured and rates are based on the amount of pollutants discharged to the system. With the surcharge approach, all rate classes are assumed to contribute average domestic strength waste. Those monitored users discharging above a certain limit are assessed a high strength surcharge. The City follows the surcharge approach for recovering wastewater costs. In summary, the units of service relied upon in the COS analysis are presented in the following table.

Table 4-12 Summary of Sewer System Units of Service

Customer Class	# of Meters/ Units	Flow (CCF)
Residential	24,515	1,539,766
Multifamily	1,146	448,308
Non-Residential	3,459	2,727,664
Totals	29,120	4,715,738

4.5 COST TO SERVICE EACH RATE CLASS

Once the FY 2018 costs were allocated to functions, each rate class' units of service were applied to establish the gross cost to serve each rate class.

Table 4-13 Summary of Cost to Serve by Customer Class

System Function	Single Family	Multifamily	Non-Residential	Water Only	Total
Customer	\$2,253,180	\$222,408	\$369,556	\$55,347	\$2,900,491
Average Day	\$3,586,189	\$3,582,041	\$4,875,985	\$1,562,624	\$13,606,839
Max Day	\$2,247,127	\$890,072	\$2,739,254	\$4,102,298	\$ 9,978,751
Peak Hour	\$2,504,525	\$260,586	\$2,092,837	\$906,580	\$5,764,528
Fire Protection	\$266,874	\$79,028	\$131,314	\$0	\$477,216
Total:	\$10,857,895	\$5,034,135	\$10,208,946	\$6,626,849	\$32,727,825

System Function	Single Family	Multifamily	Non-Residential	Total
Customer	\$608,735	\$28,456	\$85,891	\$723,082
Collection	\$2,501,805	\$728,403	\$4,431,896	\$7,662,104
Treatment	\$6,806,047	\$1,981,587	\$12,056,771	\$20,844,405
Total:	\$9,916,587	\$2,738,446	\$16,574,558	\$29,229,591

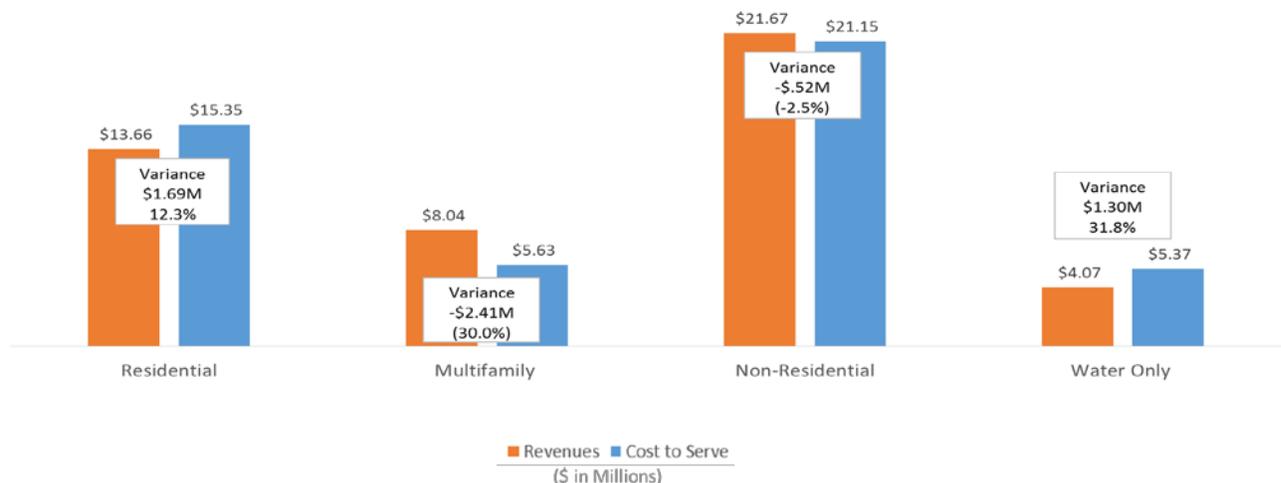
Subsequently, offsetting revenues were allocated to each rate class and deducted from the cost of service allocations (See Appendices B1 and B2 for details) shown in Table 4-13 to determine the revenue requirement or net cost to serve each rate class shown in the table below.

Table 4-14 Summary of Revenue Requirement for Each Rate Class

Rate Class	Water	Sewer	Total
Residential	\$7,475,072	\$7,875,482	\$15,350,554
Multifamily	\$3,420,881	\$2,212,960	\$5,633,841
Non-Residential	\$7,725,190	\$13,425,894	\$21,151,084
Water Only	\$5,368,589	\$0	\$5,368,594
GRAND TOTAL	\$23,989,732	\$23,514,336	\$47,504,068

It is important to note that the recommended rate structure presented in the following section of this report does not include the identified rate revenue adjustment for mid-year FY 2019. The recommended rates presented herein are “revenue neutral”, and only reflect the distribution of revenue necessary to bring revenue by rate class into alignment with the cost to serve each class. The following graphic displays the results of the cost of service analysis for both water and sewer combined, and shows the relative comparison between the cost to serve each rate class and the current revenue collected from the same rate classes. From the graphic, it is evident that the Residential and Water Only rate classes are being charged less than the cost to serve them, while the rates being applied to Multifamily and Non-Residential (i.e. commercial) customers are recovering more than the identified cost to serve those classes. Given the length of time since the Utility’s last cost of service study, better data from its AMI system, and industry allocation methodology improvements, these types of differences are to be expected.

Graphic 4-13 Current Revenue and Cost to Serve Comparison



5. RATE CALCULATION

The Study included an examination of the City's current water and sewer rates and development of recommended rate structure modifications that i) fairly and equitably recover the City's identified cost to serve each respective rate class, ii) conform to accepted local and national industry practices, iii) ensure fiscal stability and reasonable recovery of fixed costs, and iv) minimize administrative burden and enhance the ability to be easily understood by stakeholders.

The Utility's existing rate structure is comprised of quarterly fixed charges by meter size and volumetric charges per CCF (commonly referred to as a "Unit" for billing purposes) that vary by rate classification. The existing volumetric water rates for Residential customers is a three-tier inclining block rate structure, while all other water rate classes have a unique uniform volumetric rate applied to all consumption. The Utility's sewer rates include the same quarterly fixed charges as water service, and a uniform volumetric rate applicable to all rate class for all billed sewer volume. Additionally, it is important to note that the Utility applies a 10% discount for prompt payment by the due date. *As such, all current and proposed bill calculations included in this section of the report include the 10% discount unless otherwise noted.*

The following page includes a summary of the current rates and charges of the Utility for each rate classification or customer class.

Current FY 2018 Water and Sewer Fixed Quarterly Charges by Meter Size:

Meter Size	Current
5/8	\$ 11.25
3/4	\$ 16.55
1	\$ 30.30
1.5	\$ 62.00
2	\$ 97.00
3	\$ 95.00
4	\$ 308.00
6	\$ 613.00
8	\$ 1,225.00
10	\$ 1,960.00

FY 2018 Water Volumetric Rates (\$/CCF or Unit, Showing Quarterly Consumption in Each Tier):

- Residential¹
 - Tier 1: up to 7 CCF, \$1.55
 - Tier 2: over 7 to 28 CCF, \$3.37
 - Tier 3: over 28 CCF, \$5.89
- Commercial²
 - Peaking 1, \$3.81
 - Peaking 2, \$7.26
 - Peaking 3, \$12.44
- Water Only
 - All Use \$5.89

FY 2018 Sewer Volumetric Rate (\$/CCF, Note: Residential Volume Based on Winter Quarter Average):

- All Customers
 - All Use, \$4.58

¹ Residential customers with a separate water only meter are classified RES 2 and only have the first 2 tiers apply to their consumption.

² Peaking 1: factor less than 5, Peaking 2; factor between 5 and 8, Peaking 3; factor greater than 8

5.1 QUARTERLY FIXED CHARGES

Common industry practice is to develop a two-part rate structure comprised of both fixed and variable charges. Generally accepted practice recovers a portion of system costs in a fixed charge, recognizing that utilities have substantial cost that are customer-specific such as meter replacement, public fire protection, and customer service costs that are incurred year-round. Utilities incur these fixed costs regardless of water use. Failure to establish a proper level of fixed cost recovery subjects the Utility to revenue volatility in certain conditions, such as abnormal weather or economic events.

During the conduct of the Study, several observations were made relative to level of the Utility's fixed charges. As part of preparing comparative rate surveys, it was noted that the City has some of the lowest fixed charges of the entities surveyed. Moreover, the current fixed charges only represent about 12% of the Utility's annual revenue, whereas rating agency guidance and observed industry practices target 30% of annual revenue from fixed service charges. Lastly, the Utility's current charges are the same for water and sewer services, whereas many utilities will establish separate fixed charges that are unique to the cost requirements of each respective system or service.

It is recommended that the Utility update its fixed charges to reflect the current cost for meter replacement, public fire protection, and administrative activities. Specifically, the fixed charge should recover administrative costs (such as customer service, billing and collection, meter reading, etc.) equally per meter, meter replacement costs based on the specific cost and useful life of each meter size, and public fire protection costs based upon meter size (in the water charge only). It is important to note that meter replacement costs have been split evenly between water and sewer fixed charges, recognizing that the meter provides the basis for billing both water and sewer service charges. The proposed fees presented below reflect the unique cost of service by meter size for each system, conform to industry practices, and are anticipated to comprise a slightly greater percentage of the Utility's annual revenue.

Table 5-1 Proposed Water and Sewer Quarterly Fixed Charges

WATER SERVICE		SEWER SERVICE	
5/8 " meter	\$20.89	5/8" meter	\$13.09
3/4" meter	22.43	3/4" meter	13.47
1" meter	25.26	1" meter	13.98
1½" meter	33.09	1½" meter	16.01
2" meter	41.90	2" meter	17.84
3" meter	88.47	3" meter	45.86
4" meter	115.48	4" meter	51.98
6" meter	176.75	6" meter	55.22
8" meter	257.21	8" meter	66.07
10" meter	343.11	10" meter	70.74

5.2 VOLUMETRIC CHARGES

As indicated, adjustments to the City's current inclining block rate structure (in number, size, and pricing of each block or tier) are recommended to conform to the current cost to serve, reflect current usage profiles, strengthen legal defensibility, and improve conformance to accepted industry practices.

Table 5-2 provides a summary of the residential water usage profile used to establish the recommended water use within each tier of the inclining block rate structure presented herein. The summary table illustrates the development of the initial tier at 9 CCF per quarter, which is sufficient to provide an allowance for typical indoor domestic use of 36.7 gallons per capita per day (per the Residential End Uses of Water, Version 2, published in April of 2016 by the Water Research Foundation), and an assumed 2.0 persons per household. Incorporating readily available industry data relative to residential per person indoor water use into the tier setting process enhances the ability of the tier structure to reflect current usage profiles. The next tier spans from 9 to 18 CCF per quarter, providing an additional allowance for the indoor domestic use of larger families (which may in some cases also represent modest amounts of outdoor use by smaller families).

The next tier (18 to 36 CCF quarterly) would accommodate reasonable amounts of discretionary irrigation for typical properties, based on a GIS analysis of typical residential lot sizes, irrigable area, and water requirements for normal landscape in the City. The existing top tier would then be revised to include all usage over 36 CCF quarterly. Based upon FY 2016 billing data, less than 10% of all residential bills issued have usage over 36 CCF per quarter.

Table 5-2 Residential Water Usage Profile

Tier 1	Value	Block Max	Current
People per Household	2.00		
Typical Indoor Use (Gallons per Capita per Day)	36.7		
Typical Essential Domestic Use (CCF/month)	2.98		
First Tier Usage Amount (CCF)	9	9	7

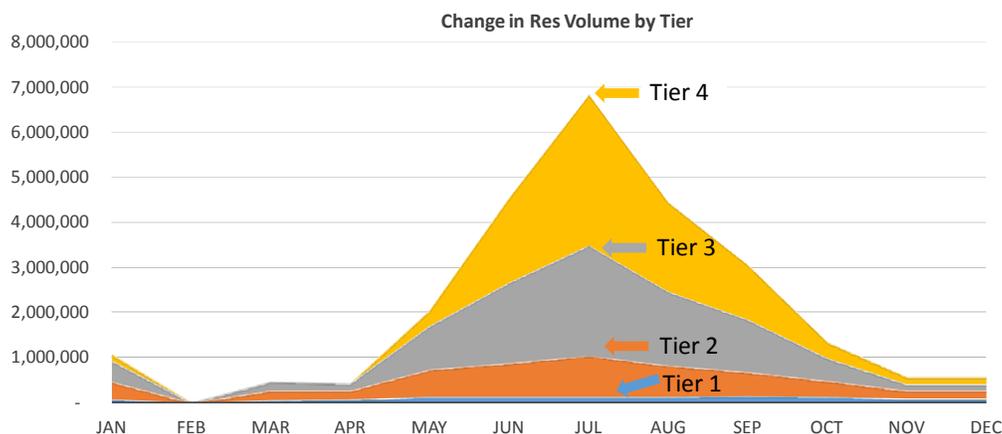
Tier 2	Value	Block Max	Current
People per Household	4.00		
Typical Indoor Use (Gallons per Capita per Day)	36.7		
Typical Essential Domestic Use (CCF/month)	5.97		
Second Tier Usage Amount (CCF)	18	18	28

Tier 3	Value	Block Max	Current
Typical parcel (sq. ft.)	10,890		
Square inches of area in 1/4 acre	2,090,880	<i>(calculated)</i>	
% of area that is irrigable	25%		
Reference ET (inches)	32.0		
Average annual rainfall	36.0	10%	
Crop Coefficient	75%		
Irrigation Efficiency	70%		
Water Budget (CF per month)	5.753	<i>(calculation)</i>	
Third Tier Usage Amount (CCF)	18	36	>28

Fourth Tier Usage Amount (CCF)	All Use	>36	
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Once reasonable tiers were constructed using the most relevant and recent data, the rate structure analysis used the COS results to calculate the unit cost/rate for each tier. Connecting the cost of service to the volumes and seasonal demand patterns present within each tier creates a strong, proportional, and transparent relationship between the use of water and the cost of service. The following graphic displays the relative contribution of peak demands from the Residential class for each proposed tier.

Graphic 5-3 Residential Water Usage by Tier in Cubic Feet (CF)



It is very evident from the preceding graphic that the volumes in each tier are quite different in their contributions to peak demands, and generally reflect the usage profile employed to size each tier.

The pricing for each tier reflected the allocated proportion of the average day, maximum day, and peak hour costs for the demands in each respective tier as shown in Table 5-4 below. Max day and peak hour volumes shown are the proportional change in volume from February (system min) to July (system peak).

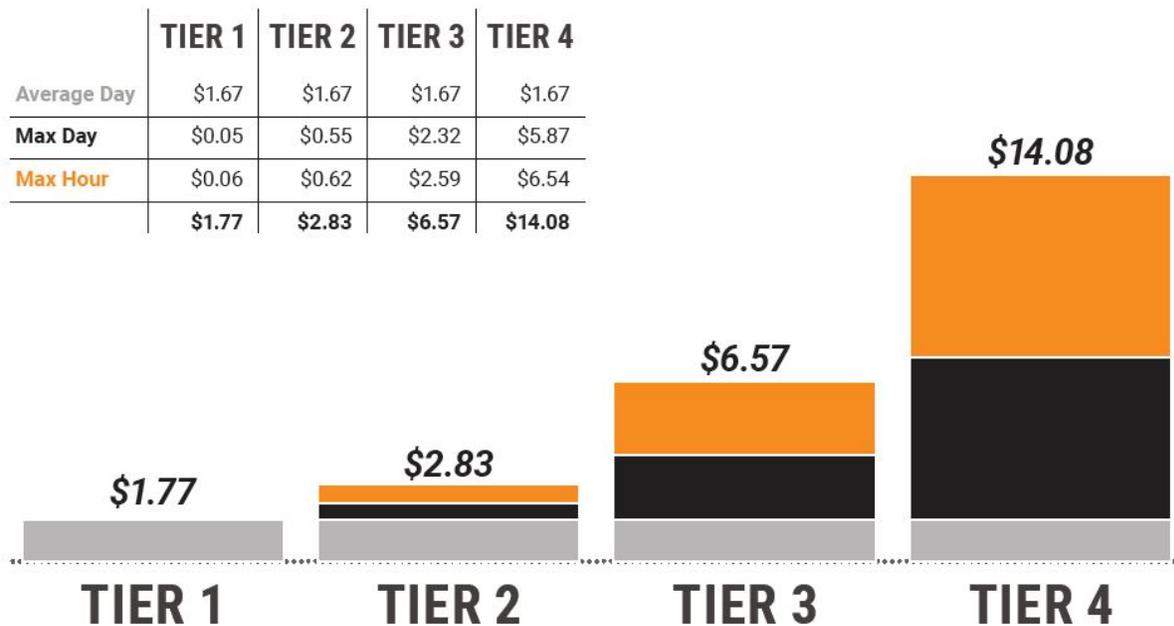
Table 5-4 Residential Units of Service & Cost Allocations by Tier

Units of Service by Tier CCF	Average Day	Max Day	Peak Hour
Tier 1	674,229	126,100	126,100
Tier 2	438,039	902,300	902,300
Tier 3	285,236	2,464,900	2,464,900
Tier 4	152,238	3,328,400	3,328,400

System Cost by Tier	Average Day	Max Day	Peak Hour
Tier 1	\$1,010,380	\$30,473	\$33,963
Tier 2	\$656,432	\$218,045	\$243,021
Tier 3	\$427,447	\$595,653	\$663,883
Tier 4	\$228,140	\$804,322	\$896,453

As can be seen from the summary graphic on the following page, tiers 3 and 4 have a larger allocation of system costs associated with serving maximum day and peak hour demands due to their significantly great contribution to the peak demands placed on the Utility.

Graphic 5-5 Residential Water Pricing per CCF



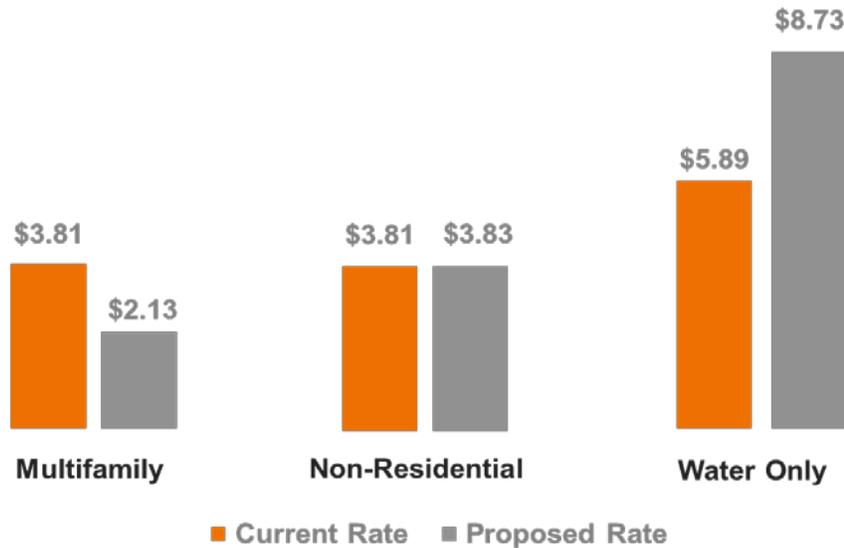
For all other rate classes, a uniform volumetric rate based on the cost to serve each respective class was determined to be the most appropriate rate structure, similar to what is effectively in place today. The Utility presently has a sub-classification system for Non-Residential customers based on peaking factors, whereby approximately 98% of users fall in the first classification, effectively rendering the current system a uniform rate structure (which is the most common industry practice for Non-Residential customers).

While the Non-Residential, Multifamily, and Water Only rate classes do place seasonal demands on the system, the cost of serving those respective demands will be paid via a charge per CCF or Unit of water used. As a class, it is well established and supported by data (as is the case here) that Residential customers use water differently than Non-Residential, Multifamily, and Water Only customers. However, for customers within a class, such as different types of Non-Residential customers, there needs to be a rationale, data, and system for developing and administering a structure that is fair and based on the cost to serve. Within the Non-Residential class, there is a wide variety of business types with different levels of water usage requirements and metering configurations, such that charging a tiered volumetric rate for this customer class as a whole would not be fair.

For example, a small office in the City may use about 20 CCF throughout the year, and a restaurant with the same square footage may use 100 CCF throughout the year. If a second tier rate were set at 50 CCF, that would be unfair to the restaurant to charge them more for 50 CCFs, even though they are not contributing to the cost that is driving the Non-Residential peak to the system. Because Non-Residential customers have no standard activity to determine a fair way to allocate the cost of service in the pricing structure, a flat rate is the most equitable in the absence of the data, system, and resources to establish and maintain individualized customer-specific tiers. Should the City desire to evaluate non-residential tiers in the future, data relative to property size, business type, irrigable area, and peak demands (daily and

hourly) should be collected and maintained for each customer. The same rationale holds true for the Multifamily class, because there are Multifamily customers that have 5 units on one meter, and others that have 50 units. Recognizing customer-specific data requirements and system limitations, a uniform rate is the most equitable method to have these classes (and Water Only) as a whole pay for the cost of service.

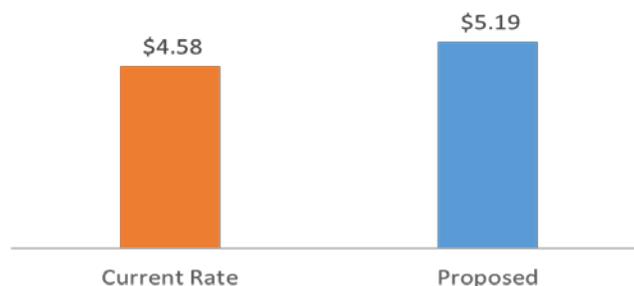
Table 5-6 Water Pricing Per CCF for Other Rate Classes



Rates shown before 10% on time payment discount, Current Non-Residential rate shown is Peak factor 1

The Utility currently has a uniform volumetric rate for sewer service applicable to all rate classes based on measured water consumption in each billing cycle, with the exception that winter average water use serves as the basis of billing in summer months for the Residential class. Doing so ensures that Residential seasonal water demands likely associated with outdoor irrigation are not charged sewer. No adjustments are recommended to the Utility’s current sewer volumetric rate structure as the structure conforms to accepted industry practice. As such, this analysis only updated the volumetric rate per CCF or Unit to reflect the results of the COS analysis, including the distribution of revenue requirements between fixed and volumetric charges. The resulting rate is proposed at 5.19 per CCF used per quarter.

Table 5-7 Sewer Pricing per CCF for All Rate Classes



Rates shown before 10% on time payment discount

5.3 CUSTOMER IMPACTS

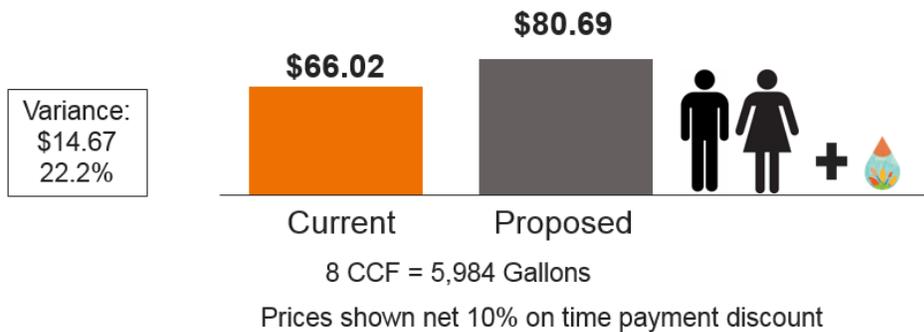
When considering any rate changes, an understanding of how the proposed changes will impact different customers at various levels of water use is essential to understand and communicate. As such, several customer impact analyses were prepared as part of the Study to identify the impact of the proposed rates. The following graphics present a comparison of the current water and sewer bill as compared to the bill under the proposed rates for various customer types and water usage levels.

Graphic 5-8 Residential Quarterly Water & Sewer Bill Impact Scenario 1

5/8” meter with water and sewer service

Two person household with minimal outdoor water use

8 CCF per quarter

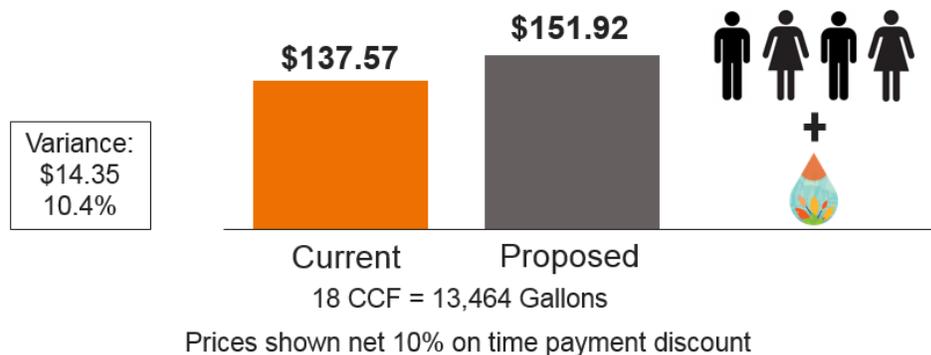


Graphic 5-9 Residential Quarterly Water & Sewer Bill Impact Scenario 2

5/8” meter with water and sewer service

Four person household with minimal outdoor use

18 CCF per quarter

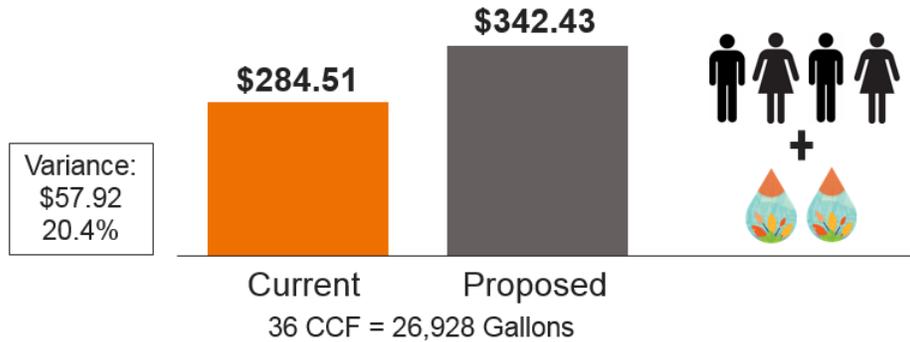


Graphic 5-10 Residential Quarterly Water & Sewer Bill Impact Scenario 3

5/8” meter with water and sewer service

Four person household with moderate outdoor use

36 CCF per quarter



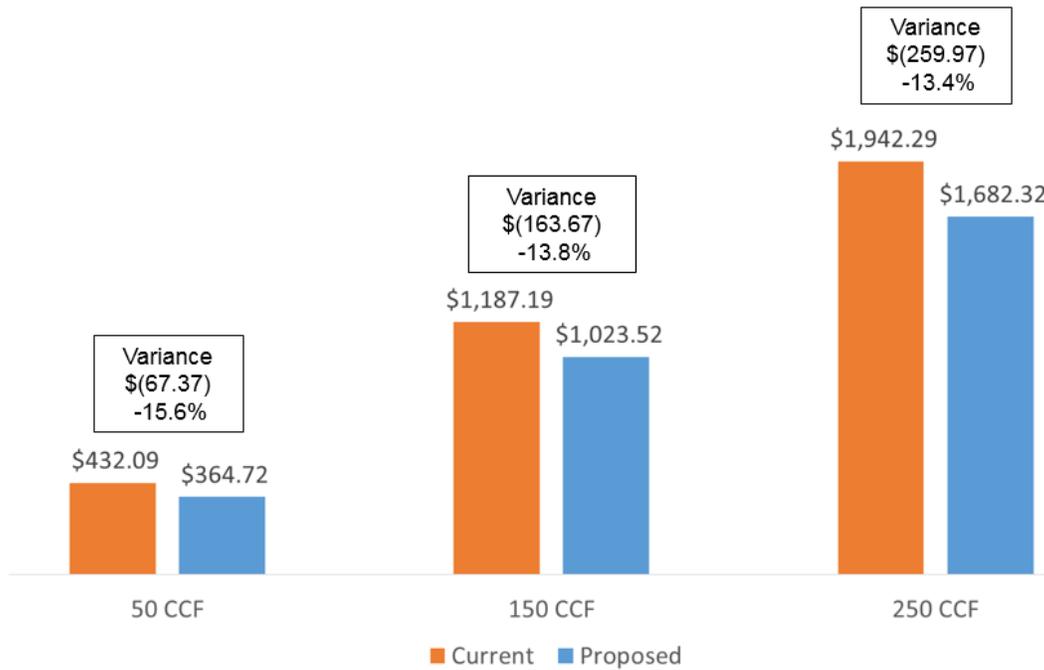
Prices shown net 10% on time payment discount

Graphic 5-11 Select Non-Residential Quarterly Bill Impacts

Type	Meter	Current	Proposed	Change \$	Change %
Grocery Store	2"	\$ 8,002	\$ 7,573	\$ (429)	-5%
Deli	1.5", 1.5"	\$ 4,747	\$ 4,434	\$ (313)	-7%
Pub	1.5"	\$ 3,883	\$ 3,667	\$ (216)	-6%
Brewery	1", 5/8"	\$ 2,660	\$ 2,550	\$ (110)	-4%
Teen Center	5/8"	\$ 166	\$ 171	\$ 5	3%
Specialty Store	5/8"	\$ 288	\$ 288	\$ -	0%
Hotel	2",3"	\$ 24,319	\$ 23,031	\$ (1,288)	-5%
Professional Office	2"	\$ 1,613	\$ 1,436	\$ (178)	-11%
Dry Cleaners	5/8"	\$ 430	\$ 441	\$ 11	3%
Hospital	6"	\$ 29,143	\$ 27,672	\$ (1,471)	-5%

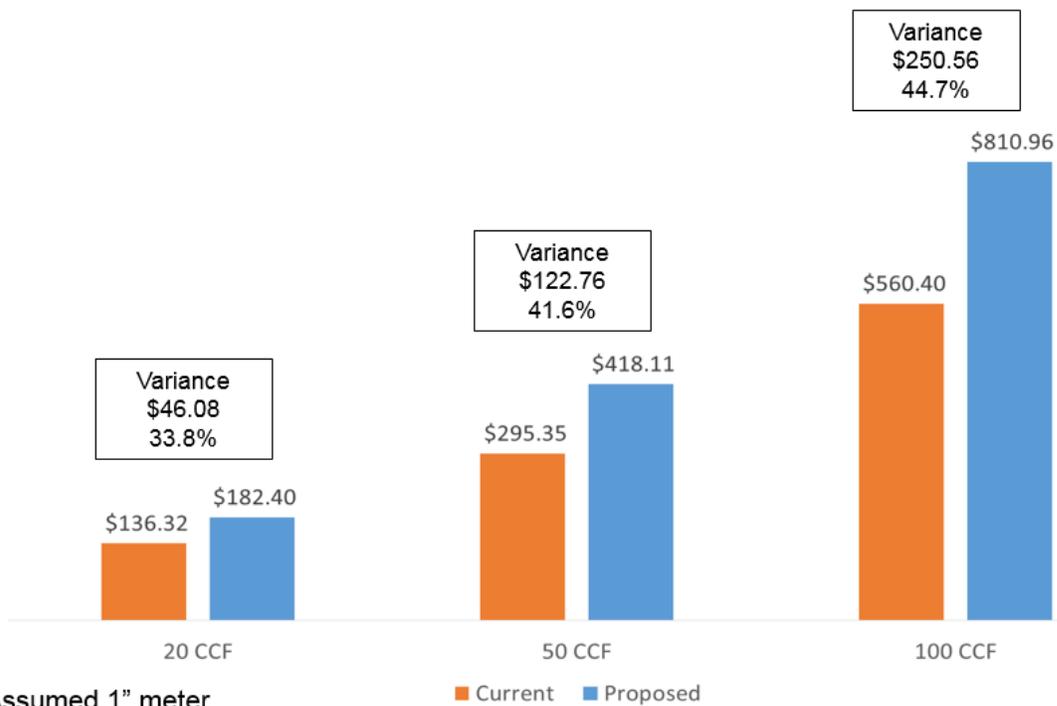
Bills shown net of 10% on time payment discount

Graphic 5-12 Select Multifamily Customer Quarterly Bill Impact



Assumed 1" meter
 Bill shown net 10% on time payment discount

Graphic 5-13 Select Water Only Customer Quarterly Bill Impact



Assumed 1" meter
 Bill shown net 10% on time payment discount

5.4 FOOTING DRAIN DISCONNECTION CONSIDERATIONS

The City has a large number of properties that have direct connections between their stormwater management systems (footing drains) and the City's sanitary sewer system. With this service configuration, stormwater is contributed to the sanitary sewer system and is ultimately treated by the wastewater treatment plant. There are an estimated 15,000 homes connected to the sanitary sewer system, recognizing that the City has already disconnected 2,000 homes via its footing drain disconnection program. As part of the community discussion relative to footing drains, it was requested that it be considered in the context of the Study per the SSWEE Citizens Advisory Committee.

In reviewing the issue, several key challenges emerged in regards to equity, data, and precedent. With regard to equity, a customer that is now disconnected as a result of the City's program is no different to the Utility than a customer that was never connected by a footing drain. This paradigm makes providing a credit to a disconnecting customer problematic from an equity standpoint. In reviewing the practices of other municipalities (both locally and more broadly), no precedent could be found for crediting disconnected customers or billing connected customers for the additional volume coming to the utility from their footing drains (likely because the volume cannot be specifically measured). Additionally, no database exists in which each property's connection status is recorded. As such, this Study recommends that the Utility continue to communicate the benefits of disconnection footing drains from the system, and review alternative methods to support the disconnection program.

5.5 AFFORDABILITY

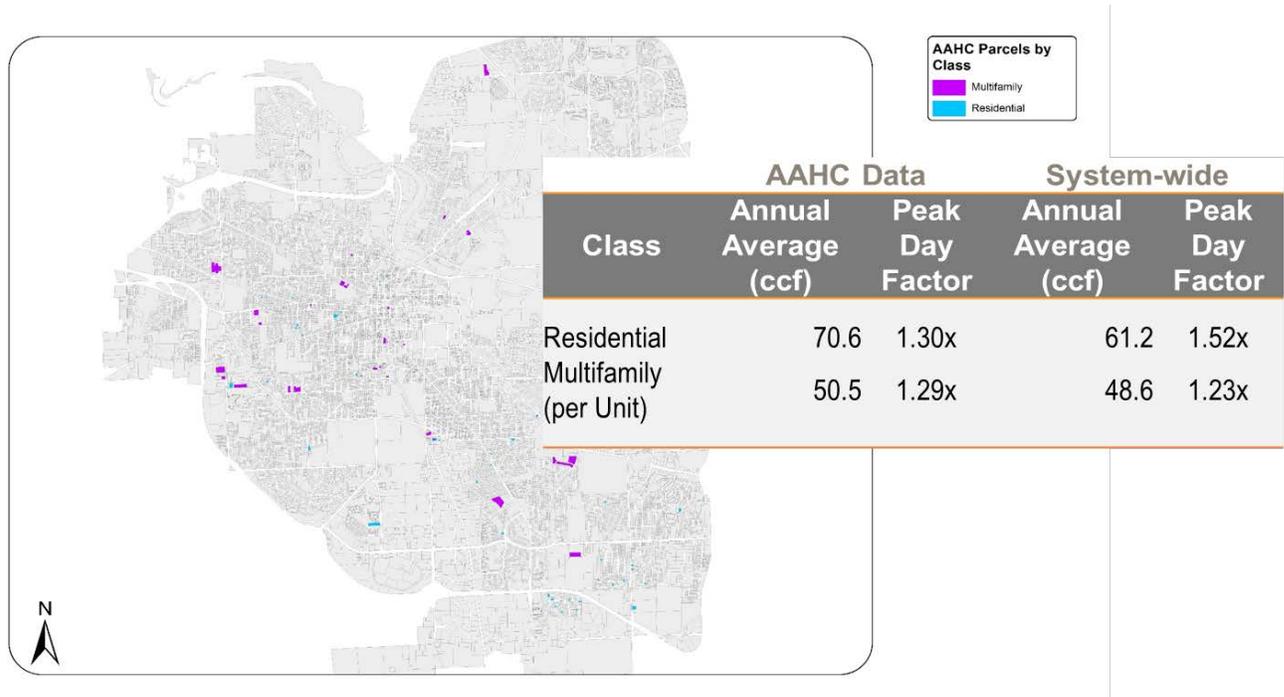
Throughout the Study, City staff and community members expressed a desire to understand and address utility bill affordability challenges to the greatest extent possible. As such, this Study reviewed existing data sources to identify those with potential affordability challenges, understand their water usage, and utilize approaches that address affordability to the extent possible within a cost of service framework.

The Study utilized the Utility's billing data and the Ann Arbor Housing Commissions (AAHC) data in order to identify customers with potential affordability challenges and understand how they utilize the Utility's services. Conceptually the Study identified three household types that could have affordability challenges:

- Small households with fixed income
- Large households with low income
- Multifamily properties with low income tenants

The following graphic displays the results of the data acquisition process that yielded consumption profiles for Residential and Multifamily customers with potential affordability challenges. Of note, the sample of Residential customers reviewed has a very similar annual water use as compared to the Residential class as a whole, but has a notably lower peaking factor (indicative of less seasonal demand for these households).

Graphic 5-14 Residential Water Usage Analysis – Affordability Challenged Areas



Utilities are effectively compelled by legal precedent to set utility rates that comport with cost of service results and ensure the proportionality of a customer’s bill with regards to their usage of the system. The rate setting environment effectively removes the ability of the utility to set rates from anything but a cost to serve perspective. Recognizing this constraint, the Study was able to make changes that would improve affordability. First, in creating a standalone rate class for Multifamily customers based on the cost of service results, the proposed Multifamily water rates are significantly lower than those being paid today. This reduced cost will either directly flow to Multifamily customers if they are individually metered, or flow to the property owner if it is a master-metered complex (thereby potentially stabilizing rental prices).

Second, Residential customers with affordability challenges that have water consumption profiles consistent with the sample presented herein will benefit from the proposed rates that reflect the cost of service. Based on an annual usage amount of 70.6 CCF evenly distributed throughout the year, these customers should only have water consumption in tier 1 and 2. Under the proposed rate structure, these customers can be assured that they are paying rates that are for the “base” cost of the system, and do not include large allocations of system costs driven by seasonal users.

Additional steps to address affordability can and should be taken out side of the rate setting process. It is recommended that the issue be studied in more detail to understand the number of customers who are challenged. Other actions for consideration include continued partnerships with others in the community to address the issue in an organized fashion and maximize existing resources. Customer service could also provide a key linkage in this effort by proactively providing resources when contact is made with customers have affordability challenges. If existing community resources are found to be inadequate to meet the identified need, additional non-utility funding sources could be utilized.

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APPENDIX A1: REVENUE SUFFICIENCY ANALYSIS SUPPORTING SCHEDULES - WATER

- Schedule 1 Assumptions
- Schedule 2 Beginning Fund Balances
- Schedule 3 Capital Improvement Program
- Schedule 4 Projection of Cash Inflows
- Schedule 5 Projection of Cash Outflows
- Schedule 6 Cost Escalation Factors
- Schedule 7 Pro Forma
- Schedule 8 Capital Projects Funding Summary
- Schedule 9 Funding Summary by Fund
- Schedule 10 Long-Term Borrowing Projections
- Schedule 11 FAMS-XL Control Panel

Schedule 1. Assumptions

Assumptions	Schedule 1										
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<u>Annual Water System Growth:</u>											
Total Equivalent Residential Units	51,394	51,394	51,894	52,394	52,394	52,394	52,394	52,394	52,394	52,394	52,394
Growth in Accounts ¹	0	0	500	500	0	0	0	0	0	0	0
% Increase in Accounts	0.00%	0.00%	0.97%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Volume (CCF)	5,808,023	5,741,559	5,704,356	5,667,557	5,603,698	5,540,891	5,479,108	5,418,326	5,358,521	5,299,668	5,241,745
Growth in Volume		(66,465)	(58,891)	(56,937)	(55,050)	(53,228)	(51,468)	(49,769)	(48,129)	(46,544)	(45,014)
% Increase in Volume		-1.14%	-0.65%	-0.65%	-1.13%	-1.12%	-1.12%	-1.11%	-1.10%	-1.10%	-1.09%
Capital Recovery Charge	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274	\$ 5,274
<u>Capital Spending:</u>											
Annual Capital Spending Execution %	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Annual CIP Escalation %	0%	0%	3%	3%	3%	3%	3%	3%	3%	3%	3%
<u>Interest Earning Rate on Fund Balances</u>	1.00%	1.25%	1.50%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

(1) Growth in FY 2018 & FY 2019 is representative of staff's expectations for new developments connections

Beginning Balances as of June 30, 2016

Schedule 2

	Revenue Fund	Restricted Reserves	Equipment Replacement Fund
CURRENT UNRESTRICTED ASSETS			
Cash and Cash Equivalents	\$ 3,526,111	-	-
Equity in pooled cash and investments	28,123,400	-	-
Accounts Receivable	4,870,181	-	-
Special assessments	13,540	-	-
Improvement charges	16,626	-	-
Taxes receivable	26,829	-	-
Due from other governments	4,381,416	-	-
TOTAL ASSETS	40,958,103	-	-
Less: Accounts Payable	(2,331,069)	-	-
Less: Accrued liabilities	(296,503)	-	-
Less: Accrued interest payable	(207,372)	-	-
Less: Deposits	(157,069)	-	-
Less: Bonds payable, current	-	-	-
Less: Compensated absences, current	(367,284)	-	-
Less: Accrued Compensation Time	-	-	-
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	37,598,806	-	-
Plus/(Less): Equipment Replacement Fund Balance	(10,912,529)	-	10,912,529
Plus/(Less): Debt Service Reserve	(3,525,661)	3,525,661	-
Plus/(Less): Deferred Resources	(280,400)	-	-
NET UNRESTRICTED FUND BALANCE	22,880,216	3,525,661	10,912,529
Funds Encumbered or Reserved for Projects not in the CIP	-	-	-
AVAILABLE FUND BALANCE	\$ 22,880,216	\$ 3,525,661	\$ 10,912,529

Total Available Funds	\$ 37,318,406
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Source: FY 2017 Balance Sheet Listings

Schedule 3. Capital Improvement Program

Capital Improvement Program

Schedule 3

Project	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
2000 South Industrial Site Evaluation	\$ -	-	-	75,000	-	-	-	-	-	-	-
8th St (Liberty to Jefferson) Water Main	\$ -	-	-	-	-	-	-	400,000	-	-	-
Ann (First to Main) Water Main Upsizing	\$ -	-	-	-	120,000	180,000	-	-	-	-	-
Ann (Glen to Zina Pitcher) Water Main Replacement	\$ -	-	-	-	-	132,000	168,000	-	-	-	-
Ann (Observatory to Zina Pitcher) Water Main Relocation	\$ -	-	-	-	-	-	-	-	1,000,000	-	-
Ann Arbor Railroad Water Main Bore	\$ -	-	-	-	-	-	-	-	-	-	160,000
Arbordale St, Sherwood St and Sherwood Ct Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	-	1,500,000
Arlington (Geddes to Heatherway) Water Main Improvements	\$ -	-	-	-	-	-	-	-	-	1,100,000	-
Baldwin (Washtenaw to Wells) Water Main Replacement	\$ -	-	-	440,000	660,000	-	-	-	-	-	-
Barton (Northside to Pontiac Trail) Water Main Replacement	\$ -	-	-	178,000	222,000	-	-	-	-	-	-
Brd Rd Water RPZ Valve Replacement & Redundant Valve Addition	\$ -	-	-	-	-	200,000	-	-	-	-	-
Broadway (Baits to Jones) Water Main Replacement	\$ -	-	-	440,000	660,000	-	-	-	-	-	-
Brooks & Mktwood Water Main Replacement	\$ -	-	-	-	-	-	442,000	558,000	-	-	-
Brookwood (White to Packard) Water Main Replacement	\$ -	165,000	125,000	-	-	-	-	-	-	-	-
Buchoiz Ct Water Main Replacement	\$ -	-	140,000	-	-	-	-	-	-	-	-
Calvin Street Water Extension	\$ -	-	-	-	-	-	-	-	625,000	-	-
Cedar Bend (Lower) Water Main Replacement	\$ -	-	89,000	111,000	-	-	-	-	-	-	-
Cedar Bend (Upper) Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	-	740,000
Chaucer, Ascot, & Wembley Water Main Replacement	\$ -	-	-	-	-	531,000	669,000	-	-	-	-
Church (Geddes to S University) Water Main Upsizing	\$ -	-	-	-	-	-	221,000	279,000	-	-	-
Creal Cres., Creal Ct., Helen St., & Argyle Cres. Water Main Replacement	\$ -	-	-	-	-	-	-	-	800,000	800,000	-
Crest/Buena Vista/West Washington Water Main Replacements	\$ -	684,000	456,000	-	-	-	-	-	-	-	-
Dams: Barton Dam Embankment Rehabilitation 50% general fund obligation	\$ -	60,000	20,000	125,000	800,000	-	-	-	-	-	-
Dams: Barton Dam Coating and Structural Steel Repairs- 50% general fund	\$ -	-	25,000	375,000	-	-	-	-	-	-	-
Dams: Barton Dam Concrete Repair	\$ -	-	-	50,000	350,000	-	-	-	-	-	-
Dams: Barton Pond Early Warning System	\$ -	-	25,000	300,000	-	-	-	-	-	-	-
Detroit Street Brick Rd Water Main Replacement	\$ -	-	-	-	-	-	220,000	270,000	-	-	-
Dicken Drive Looping Water Main	\$ -	-	-	-	-	-	-	-	-	-	292,000
Division Ave (Hoover to Madison) Water Main Replacement	\$ -	-	-	337,000	423,000	-	-	-	-	-	-
Dover Place/Riverview Water Main	\$ -	337,000	423,000	-	-	-	-	-	-	-	-
Dunmore,Waverly, & Weldon Water Main Replacement	\$ -	-	310,000	390,000	-	-	-	-	-	-	-
E University (619 E University to Monroe) Water Main Upsizing	\$ -	-	-	-	-	-	8,000	92,000	-	-	-
Eisenhower Parkway (Packard to Stone School) Water Main	\$ -	-	-	-	-	-	-	275,000	-	-	-
Fifth Ave (515 N Fifth to Catherine) Water Main Upsizing	\$ -	472,000	-	-	-	-	-	-	-	-	-
Fifth Ave (Jefferson to Packard) Water Main Upsizing	\$ -	-	-	-	100,000	-	-	-	-	-	-
Geddes Ave (Church to Highland) Water Main Replacement	\$ -	-	-	-	-	515,000	653,000	-	-	-	-
Geddes Road (Huron Pkwy to High Orchard Dr) Water Main Replacement	\$ -	-	-	-	-	-	820,400	561,200	-	-	-
Glendaloch Rd (Glendaloch Cir to Londonderry) Water Main Replacement	\$ -	-	-	-	-	-	200,000	-	-	-	-
Greenview (Stadium to Scio Church) Water Main Replacement	\$ -	-	-	-	-	-	485,000	615,000	-	-	-
Hampshire Rd (Canterbury to Cranbrook) Water Main Replacement	\$ -	-	-	-	-	405,000	595,000	-	-	-	-
Harding (Morton to Wallingford) Water Main Construction	\$ -	-	-	-	-	-	-	150,000	-	-	-
Hatcher Cres., Saunders Cres., & Cooley Ave Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	-	1,000,000
Heatherway (Arlington to Geddes) Water Main Replacement	\$ -	-	-	-	350,000	-	-	-	-	-	-
Hill St (Adams to Fifth) Water Main Upsizing	\$ -	500,000	-	-	-	-	-	-	-	-	-
Hill St (Fifth to State) Water Main Upsizing	\$ -	-	-	-	-	-	-	400,000	400,000	-	-
Hoover (Main to State) Water Main Upsizing	\$ -	-	400,000	600,000	-	-	-	-	-	-	-
Horman Ct Water Main Replacement	\$ -	165,000	-	-	-	-	-	-	-	-	-
Hubbard (Murlin to 600' West) Water Main Replacement	\$ -	-	300,000	-	-	-	-	-	-	-	-
Ivydale Ave, Ivywood Dr and Peppermill Way Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	500,000	500,000
Leak Detection Survey-Project was eliminated in CIP	\$ -	-	-	-	-	-	-	-	-	-	-
Liberty (318 W Liberty to Main St) Water Main Replacement	\$ -	488,000	-	-	-	-	-	-	-	-	-
Liberty (Crest to Seventh) Steel Water Main Replacement	\$ -	-	-	711,000	879,000	-	-	-	-	-	-
Longshore, Indianola, Ottawa, Argo & Amherst Water Main Replacement	\$ -	1,350,000	1,350,000	-	-	-	-	-	-	-	-
Lutz/Ebenwhite/Elder/Crest Raw Water Main 30" Upgrade	\$ -	-	-	-	-	-	-	-	903,000	-	903,000
Madison (Soule to end) Water Main Replacement	\$ -	-	-	-	-	-	-	900,000	-	-	-
Madison Place Looping Water Main	\$ -	-	-	-	-	-	-	250,000	-	-	-
Main St (Huron to RR Bridge) Water Main Replacement	\$ -	-	-	-	-	-	-	-	900,000	900,000	-
Main St (RR Bridge to Huronview Blvd) Water Main Upsizing	\$ -	-	-	-	-	-	-	-	-	-	-
Main St (William to Huron) Water Main Replacement	\$ -	-	-	442,000	558,000	-	-	-	-	-	-
Maxwell, Wakefield, & Lutz Water Main Replacement	\$ -	360,000	-	-	-	-	-	-	-	-	-
Maxwell, Wakefield, & Lutz Water Main Replacement	\$ -	75,000	-	-	-	-	-	-	-	-	-
Maynard St (Nickels Arcade to Liberty) Watermain Replacement	\$ -	-	100,000	-	-	-	-	-	-	-	-
Medford (Manchester to Dorchester & Needham to St. Frances) Water Main	\$ -	-	-	-	-	440,000	660,000	-	-	-	-
Monroe (State and Packard Area) Water Main Upsizing	\$ -	-	-	-	160,000	-	-	-	-	-	-
Mosely (Main to 3rd), 3rd (Mosley to Madison) & Wilder Pl Water Main Upsizing	\$ -	-	330,000	420,000	-	-	-	-	-	-	-

Schedule 3. Capital Improvement Program

Project	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Needham, Medford, Buckingham Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	925,000	925,000
Nixon (Traver to Plymouth) Water Main Upsizing	\$ -	-	-	-	-	-	-	-	-	1,150,000	1,150,000
North University Court Water Main	\$ -	-	-	-	-	-	-	235,000	-	-	-
Northside STEAM to Barton Water Main Connection	\$ -	-	-	-	-	-	-	-	-	-	-
Page Ave (King George south to end) Water Main Replacement	\$ -	-	225,000	75,000	-	-	-	-	-	-	-
Pauline (Stadium to Seventh) Water Main Replacement	\$ -	558,000	842,000	-	-	-	-	-	-	-	-
Platt (S of Oakwood to S of Williamsburg) Water Main Replacement	\$ -	-	-	-	-	760,000	1,140,000	-	-	-	-
Plymouth and Green Intersection Water Main Upgrades	\$ -	267,000	-	-	-	-	-	-	-	-	-
Plymouth Road (Georgetown Blvd to Green Rd) Water Main Replacement	\$ -	-	620,000	780,000	-	-	-	-	-	-	-
Pontiac Trail Water Main Extension	\$ -	-	-	-	-	-	-	450,000	-	-	-
Pontiac, Swift, Wight, New Water Mains	\$ -	-	-	-	310,000	390,000	-	-	-	-	-
Prairie St Water Main Replacement	\$ -	-	-	-	-	-	-	900,000	-	-	-
Provincial (Arlington to Fairlane) Water Main Replacement	\$ -	-	89,000	111,000	-	-	-	-	-	-	-
Scio Church (Winsted to Welch) and Waltham to Covington Consolidation	\$ -	-	-	-	150,000	-	-	-	-	-	-
Seventh (Potter to Lutz) Raw Water Main 30" Upgrade	\$ -	-	-	-	-	-	-	-	-	-	-
Seventh (Scio Church to Greenview) Water Main Replacement	\$ -	-	221,000	279,000	-	-	-	-	-	-	-
Soule (Liberty to Eberwhite School) Water Main Replacement	\$ -	-	-	-	-	-	-	750,000	-	-	-
South Boulevard Water Main (Packard to Dead End)	\$ -	-	-	250,000	-	-	-	-	-	-	-
South University (E Univ. to Washtenaw) Water Main Service Transfers	\$ -	-	-	-	-	-	-	-	-	-	-
South University (State to E University) Water Main Abandonment	\$ -	200,000	-	-	-	-	-	-	-	-	-
Springwater Phase IV Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	1,272,000	-
Springwater Phase V Water Main Replacement	\$ -	-	-	-	-	-	683,000	-	-	-	-
Stadium Blvd (Hutchins to Main) Raw and Domestic Water Mains	\$ -	-	-	-	-	-	1,550,000	1,000,000	1,325,200	-	-
Stadium Blvd (Main to Kipke) Raw and Domestic Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	-	-
Stadium Service Drive Water Main Replacement	\$ -	-	-	-	310,000	390,000	-	-	-	-	-
State St (at Stimson) Raw Water - Reconstruct Interconnection	\$ -	-	-	-	-	-	225,000	-	-	-	-
State St (Elsworth to I-94) Raw Water Main 30" Upgrade	\$ -	-	-	-	-	-	-	-	-	-	2,107,000
State St (Granger to Stimpson) Water Main Upsizing	\$ -	-	-	337,000	423,000	-	-	-	-	-	-
State St (I-94 to Eisenhower) Raw Water Main 30" Upgrade	\$ -	-	-	-	-	-	-	-	2,175,800	-	-
State St (Kingsley to Fuller/Depot) Water Main Replacement	\$ -	-	-	-	-	-	235,000	-	-	-	-
State St (S University to Hill) Water Main Consolidation	\$ -	-	-	-	-	250,000	-	-	-	-	-
State St (UM Tennis Ct Entrance to Railroad ROW) Raw Water Main 30" Upgrade	\$ -	-	-	-	-	-	-	-	-	2,236,000	-
Summit (Broadway to Main) Water Main Replacement	\$ -	-	-	-	-	-	-	1,400,000	-	-	-
Summit (Daniel to Main) Water Main Replacement	\$ -	-	-	663,000	837,000	-	-	-	-	-	-
Sunrise Ct Water Main Replacement	\$ -	-	-	-	200,000	-	-	-	-	-	-
Sycamore Place Water Main Replacement	\$ -	70,000	105,000	-	-	-	-	-	-	-	-
Traver Rd (Barton to S of Moore) Watermain Upsizing	\$ -	-	-	-	-	970,000	1,230,000	-	-	-	-
Traver Rd PRV (between Barton and Leslie Golf Course)	\$ -	100,000	-	-	-	-	-	-	-	-	-
UM Golf Course (State to Stadium) Raw Water Main 30" Upgrade	\$ -	-	-	-	-	-	-	-	-	-	946,000
Valhalla Drive Water Main	\$ -	-	-	-	-	-	-	325,000	-	-	-
Washington Heights Water Main (East Medical Center south to bend)	\$ -	-	-	-	-	-	-	450,000	-	-	-
Washtenaw Ave (County Farm Park to Platt) Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	-	1,600,000
Washtenaw Ave (Platt to Huron Parkway) Water Main Replacement	\$ -	-	-	-	-	-	-	750,000	-	-	-
Washtenaw Ave (South University to Wayne Street) Water Main Upgrade	\$ -	-	-	-	399,000	501,000	-	-	-	-	-
Washtenaw Ave (Stadium to County Farm Park) Water Main Replacement	\$ -	-	-	-	-	-	-	-	-	-	-
Washtenaw Ave (Wayne St to North End of Tappen School) Water Main	\$ -	-	-	-	-	-	-	-	1,700,000	-	-
Water Main Annexation Extensions	\$ -	-	-	-	-	-	-	-	-	-	-
Water Main Distribution System V Valve Replacements	\$ -	450,000	-	-	-	500,000	-	-	-	-	-
Water Meter and MTU Replacement Program	\$ -	125,000	1,250,000	1,250,000	1,250,000	1,250,000	-	-	-	-	-
Westgate Shopping Center Water Main Replacement	\$ -	-	-	-	-	-	-	347,000	-	-	-
WTP: Ammonia Building Improvements	\$ -	40,000	-	-	-	400,000	-	-	-	-	-
WTP: Architectural and Structural Improvements Ph 3	\$ -	-	-	-	150,000	850,000	-	-	-	-	-
WTP: Barton Pump Station 20" Raw Water Suction Piping Replacement	\$ -	120,000	-	-	1,155,000	1,125,000	-	-	-	-	-
WTP: Barton Pump Station Raw Water Transmission Pipe Repairs	\$ -	-	-	250,000	900,000	600,000	-	-	-	-	-
WTP: Barton Pump Station Master Plan	\$ -	-	-	-	-	-	-	-	-	-	-
WTP: Barton Pump Station Valve Replacement	\$ -	100,000	-	562,500	187,500	-	-	-	-	-	-
WTP: Elevated Storage Tank (West High Service District)	\$ -	-	-	-	-	-	-	-	-	225,000	225,000
WTP: Filter Press Improvements	\$ -	-	-	-	150,000	750,000	750,000	-	-	-	-
WTP: Geddes and South East District Control Valve	\$ -	-	50,000	200,000	-	-	-	-	-	-	-
WTP: Gravity and West High Boundary Valve Replacement	\$ -	-	-	-	50,000	350,000	-	-	-	-	-
WTP: HV AC Improvements	\$ -	200,000	-	-	150,000	1,000,000	-	-	-	-	-
WTP: Metering of Pressure Districts	\$ -	-	200,000	600,000	400,000	-	-	-	-	-	-
WTP: Plant 1 Replacement Project	\$ -	-	-	3,600,000	3,600,000	15,970,000	21,630,000	21,630,000	15,970,000	3,600,000	-
WTP: Plant 2 Hydraulic Corrections	\$ -	-	725,000	-	-	-	-	-	-	-	-
WTP: Programmable Logic Controllers Replace. & Dam Security Upgrades	\$ -	250,000	1,650,000	-	-	-	-	-	-	-	-
WTP: Residuals Handling Project	\$ -	500,000	1,500,000	-	-	-	-	-	-	-	-
WTP: South Industrial Tank Roof Repair and Painting	\$ -	550,000	-	-	-	-	-	-	-	-	-
WTP: Steere Farm New Well	\$ -	-	-	-	200,000	100,000	1,600,000	-	-	-	-
WTP: Steere Farm Well Booster Station	\$ -	-	-	-	-	500,000	1,000,000	1,000,000	-	-	-
WTP: Steere Farm Well Pump Engine Replacements	\$ -	1,680,000	-	-	-	-	-	-	-	-	-
WTP: Structural Repairs Project Phase 2	\$ -	125,000	850,000	800,000	-	-	-	-	-	-	-
WTP: Valve Repair Behind Ozone Building	\$ -	-	-	-	50,000	225,000	75,000	-	-	-	-
WTP: Water System Cost of Service Study	\$ -	56,250	-	-	-	-	-	-	-	-	-

Schedule 3. Capital Improvement Program

Project	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
WTP Well Abandonment	\$ -	125,000	-	-	-	-	-	-	-	-	-
Unplanned CIP	\$ -	-	-	-	-	-	-	-	-	-	15,000,000
FY 2017 Projections											
9256 Water Service Line Replacement	\$ 200,000	-	-	-	-	-	-	-	-	-	-
9612 Barton Dam PLC/Piezometer Conv	\$ 20,600	-	-	-	-	-	-	-	-	-	-
9618 WTP Green ATS	\$ 12,535	-	-	-	-	-	-	-	-	-	-
9080 Duncan Street Impr	\$ 272	-	-	-	-	-	-	-	-	-	-
9083 Russel/Redeemer/Russett Wtr Mn	\$ 10,433	-	-	-	-	-	-	-	-	-	-
9086 Springwater Improvements	\$ (2,883)	-	-	-	-	-	-	-	-	-	-
9133 Lawrence-Summit Water Mains	\$ 290	-	-	-	-	-	-	-	-	-	-
9137 Stadium - Hutchins to Kipke	\$ (15,388)	-	-	-	-	-	-	-	-	-	-
9138 Londndry/Devnshr/Belmnt Water Mn	\$ 6,000	-	-	-	-	-	-	-	-	-	-
9177 Observatory St Impr	\$ 775,000	-	-	-	-	-	-	-	-	-	-
9777 Geddes Ave Improvements	\$ 70,000	-	-	-	-	-	-	-	-	-	-
9828 Miller Ave - Maple to Newport	\$ 246	-	-	-	-	-	-	-	-	-	-
9867 Stone School Road Improvements	\$ (650,000)	-	-	-	-	-	-	-	-	-	-
9874 PontiacTrail Imp-Skydale to M-14	\$ (5,000)	-	-	-	-	-	-	-	-	-	-
9148 Manchester Elev Water Tank Paint	\$ 275,000	-	-	-	-	-	-	-	-	-	-
9149 Steere Farm Well Pump Eng Replce	\$ 1,358,960	-	-	-	-	-	-	-	-	-	-
9150 West High Svc Dstr Ele Sto Tanks	\$ 15,344	-	-	-	-	-	-	-	-	-	-
9672 East High Service VFD Replace	\$ 152,653	-	-	-	-	-	-	-	-	-	-
9137 Stadium - Hutchins to Kipke	\$ 500,000	-	-	-	-	-	-	-	-	-	-
9144 Springwater Sub Impr II	\$ 425,000	-	-	-	-	-	-	-	-	-	-
9169 Ferdon/Wells Storm Sewer	\$ 28,517	-	-	-	-	-	-	-	-	-	-
9195 Division Water Main	\$ 425,000	-	-	-	-	-	-	-	-	-	-
9209 Crest/Buena Vista/Wash & Lib Wtr	\$ 115,000	-	-	-	-	-	-	-	-	-	-
9226 Maxwell Wakefield Lutz Water	\$ 65,000	-	-	-	-	-	-	-	-	-	-
9237 S Main Water Main Ext Completion	\$ 25,000	-	-	-	-	-	-	-	-	-	-
9213 WTP 2017 Residuals Handling	\$ 25,000	-	-	-	-	-	-	-	-	-	-
9215 Barton Dam Embankment Rehab	\$ 5,658	-	-	-	-	-	-	-	-	-	-
9218 SCADA Modernization	\$ 29,269	-	-	-	-	-	-	-	-	-	-
9219 Pre-Treatment Basin Reno	\$ 500	-	-	-	-	-	-	-	-	-	-
9222 Plymouth/Green Water Main	\$ 800,000	-	-	-	-	-	-	-	-	-	-
9229 WTP HV AC Improvements	\$ 35,488	-	-	-	-	-	-	-	-	-	-
9231 WTP S. Industrial TankRoofRepair	\$ 50,000	-	-	-	-	-	-	-	-	-	-
9233 Barton Pump Station V Valve/Pipe R	\$ 210,000	-	-	-	-	-	-	-	-	-	-
9243 S. University Water Main Abandon	\$ 125,000	-	-	-	-	-	-	-	-	-	-
9405 Orchard Hills Water Main	\$ 190,000	-	-	-	-	-	-	-	-	-	-
Total Projects Paid	\$ 5,278,494	\$ 10,172,250	\$ 12,470,000	\$ 15,051,500	\$ 16,153,500	\$ 29,284,000	\$ 34,576,400	\$ 33,270,200	\$ 26,296,000	\$ 13,611,000	\$ 27,048,000
Cumulative Inflation	100%	100%	103%	106%	109%	113%	116%	119%	123%	127%	130%
Inflated Project Amount	\$ 5,278,494	10,172,250	12,844,100	15,968,136	17,651,366	32,959,400	40,083,524	39,726,359	32,340,763	17,242,008	35,291,505
Annual Execution	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Executed Project Amount	\$ 5,278,494	10,172,250	12,844,100	15,968,136	17,651,366	32,959,400	40,083,524	39,726,359	32,340,763	17,242,008	35,291,505

Schedule 4. Projection of Cash Inflows

Projection of Cash Inflows

Schedule 4

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 Rate Revenue Growth Assumptions:											
2 Growth in Water ERUs	NA	-	500	500	-	-	-	-	-	-	-
3 Assumed Water Rate Increase	NA	2.60%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
4 Rate Revenue:											
5 Volume Rate Revenue	\$ 20,786,605	21,177,479	22,217,557	23,311,635	24,462,570	25,673,374	26,947,219	28,287,445	29,697,572	31,181,306	32,742,551
6 Base Rate Revenue	2,081,166	2,081,166	2,227,498	2,383,898	2,526,932	2,678,548	2,839,261	3,009,616	3,190,193	3,381,605	3,584,501
7 Total Rate Revenue	\$ 22,867,771	\$ 23,258,645	\$ 24,445,055	\$ 25,695,533	\$ 26,989,502	\$ 28,351,922	\$ 29,786,480	\$ 31,297,062	\$ 32,887,765	\$ 34,562,911	\$ 36,327,052
8 Other Revenue:											
9 Organization 8000 - Customer Service Forfeited Discounts	\$ 246,006	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
10 Organization 8000 - Customer Service Merch & Jobbing-Field	165,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000	174,000
11 Organization 8500 - System Planning Site Plan Review	66,950	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
12 Organization 8000 - Customer Service Merch & Jobbing-Cust Service	60,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
13 Organization 8000 - Customer Service Tap Fees	35,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
14 Organization 6100 - Public Works Merch & Jobbing-Field	25,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
15 Organization 6100 - Public Works Other Rentals	20,655	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
16 Organization 8500 - System Planning Preliminary Plan Review	17,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
17 Organization 4300 - WTP Operation Merch & Jobbing-Water Treat	10,000	1,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
18 Total Other Operating Revenue	\$ 645,611	\$ 665,500	\$ 674,500								
19 Non-Operating Revenue:											
20 Interest Income	\$ 338,396	406,783	437,921	424,229	402,176	380,503	384,559	388,717	392,979	397,347	401,824
21 Organization 8000 - Customer Service NSF Ck Fee	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
22 Organization 6100 - Public Works Miscellaneous	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
23 Organization 8000 - Customer Service Improvement Charges	80,000	-	-	-	-	-	-	-	-	-	-
24 Interest Income - Restricted	36,232	46,509	55,901	65,662	80,404	101,774	139,608	182,922	221,917	246,594	273,208
25 Total Non-Operating Revenue	\$ 461,628	460,291	500,822	496,891	489,580	489,277	531,167	578,639	621,896	650,940	682,032
26 Capital Recovery Charge	\$ -	-	2,637,000	2,637,000	-						
27 Total Non-Operating Revenue	\$ -	-	2,637,000	2,637,000	-						
28 Transfers											
29 Operating Transfers 0043	\$ 688,595	668,867	682,556	682,556	682,556	682,556	682,556	682,556	682,556	682,556	682,556
30 Operating Transfers 0069	195,023	247,131	244,851	244,851	244,851	244,851	244,851	244,851	244,851	244,851	244,851
31 Operating Transfers 0072	186,992	165,541	168,640	168,640	168,640	168,640	168,640	168,640	168,640	168,640	168,640
32 Operating Transfers 0021	73,826	69,317	69,688	69,688	69,688	69,688	69,688	69,688	69,688	69,688	69,688
33 Operating Transfers 0062	71,022	68,320	70,370	70,370	70,370	70,370	70,370	70,370	70,370	70,370	70,370
34 Operating Transfers 0010	60,290	99,876	101,309	101,309	101,309	101,309	101,309	101,309	101,309	101,309	101,309
35 Operating Transfers 0012	49,725	51,267	52,805	52,805	52,805	52,805	52,805	52,805	52,805	52,805	52,805
36 Operating Transfers 0049	42,189	39,418	40,319	40,319	40,319	40,319	40,319	40,319	40,319	40,319	40,319
37 Operating Transfers 0022	19,253	18,356	18,907	18,907	18,907	18,907	18,907	18,907	18,907	18,907	18,907
38 Operating Transfers 0048	8,120	6,885	7,091	7,091	7,091	7,091	7,091	7,091	7,091	7,091	7,091
39 Operating Transfers 0011	7,856	5,927	6,104	6,104	6,104	6,104	6,104	6,104	6,104	6,104	6,104
40 Total Transfers	\$ 1,402,891	1,440,905	1,462,640								
41 Total Revenue	\$ 25,377,901	25,825,341	29,720,017	30,966,563	29,616,222	30,978,339	32,454,787	34,012,840	35,646,801	37,350,991	39,146,225

Schedule 5. Projection of Cash Outflows

Projection of Cash Outflows

Schedule 5

			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Personal Services														
1	Agency 046 - Systems Planning	Organization 8500 - System Planning	Permanent Time Worked	\$ 317,117	364,014	364,810	373,565	382,905	392,477	402,289	412,346	422,655	433,221	444,052
2	Agency 046 - Systems Planning	Organization 8500 - System Planning	Temporary Pay	\$ 55,000	31,843	31,843	32,607	33,422	34,258	35,114	35,992	36,892	37,814	38,760
3	Agency 046 - Systems Planning	Organization 8500 - System Planning	Overtime Paid-Permanent	\$ 500	-	-	-	-	-	-	-	-	-	-
4	Agency 046 - Systems Planning	Organization 8500 - System Planning	Severance Pay	\$ -	17,000	-	-	-	-	-	-	-	-	-
5	Agency 046 - Systems Planning	Organization 8500 - System Planning	Annual Sick Leave Payout	\$ 617	2,936	245	252	259	265	272	279	286	293	300
6	Agency 046 - Systems Planning	Organization 8500 - System Planning	Longevity Pay	\$ 330	330	330	338	346	355	364	373	382	392	402
7	Agency 046 - Systems Planning	Organization 8500 - System Planning	Benefit Waiver Pay	\$ 1,874	270	270	278	285	292	299	307	315	323	331
8	Agency 061 - Public Works	Organization 6100 - Public Works	Permanent Time Worked	\$ 956,697	953,393	962,086	985,176	1,009,805	1,035,051	1,060,927	1,087,450	1,114,636	1,142,502	1,171,065
9	Agency 061 - Public Works	Organization 6100 - Public Works	Temporary Pay	\$ 17,500	13,406	13,811	14,142	14,496	14,858	15,230	15,611	16,001	16,401	16,811
10	Agency 061 - Public Works	Organization 6100 - Public Works	Overtime Paid-Permanent	\$ 103,500	101,300	101,600	104,038	106,639	109,305	112,038	114,839	117,710	120,653	123,669
11	Agency 061 - Public Works	Organization 6100 - Public Works	Severance Pay	\$ -	10,000	-	-	-	-	-	-	-	-	-
12	Agency 061 - Public Works	Organization 6100 - Public Works	Annual Sick Leave Payout	\$ 241	248	248	255	262	268	275	282	289	296	304
13	Agency 061 - Public Works	Organization 6100 - Public Works	Longevity Pay	\$ 6,015	6,246	6,246	6,396	6,556	6,720	6,888	7,060	7,236	7,417	7,603
14	Agency 061 - Public Works	Organization 6100 - Public Works	Benefit Waiver Pay	\$ 2,252	2,000	2,000	2,060	2,112	2,164	2,218	2,274	2,331	2,389	2,449
15	Agency 070 - Public Services Administration	Organization 1000 - Administration	Permanent Time Worked	\$ 422,677	465,792	469,092	480,350	492,359	504,668	517,285	530,217	543,472	557,059	570,985
16	Agency 070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocat	Permanent Time Worked	\$ 63,750	52,275	52,275	53,530	54,868	56,240	57,646	59,087	60,564	62,078	63,630
17	Agency 070 - Public Services Administration	Organization 1000 - Administration	Annual Sick Leave Payout	\$ 3,278	3,394	3,394	3,496	3,583	3,673	3,765	3,859	3,955	4,054	4,155
18	Agency 070 - Public Services Administration	Organization 1000 - Administration	Longevity Pay	\$ 585	585	585	599	614	629	645	661	677	695	712
19	Agency 070 - Public Services Administration	Organization 1000 - Administration	Benefit Waiver Pay	\$ 1,800	1,800	1,800	1,854	1,900	1,948	1,997	2,046	2,098	2,150	2,204
20	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Permanent Time Worked	\$ 353,595	406,215	406,215	415,964	426,363	437,022	447,948	459,147	470,625	482,391	494,451
21	Agency 074 - Utilities-Water Treatment	Organization 4300 - WTP Operation	Permanent Time Worked	\$ 1,210,342	1,252,261	1,278,462	1,309,145	1,341,874	1,375,421	1,409,806	1,445,051	1,481,178	1,518,207	1,556,162
22	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Temporary Pay	\$ -	15,000	15,000	15,360	15,744	16,138	16,541	16,955	17,378	17,813	18,258
23	Agency 074 - Utilities-Water Treatment	Organization 4300 - WTP Operation	Temporary Pay	\$ 31,000	42,400	42,900	43,930	45,028	46,154	47,307	48,490	49,702	50,945	52,218
24	Agency 074 - Utilities-Water Treatment	Organization 4300 - WTP Operation	Overtime Paid-Permanent	\$ 186,150	131,500	135,470	138,721	142,189	145,744	149,388	153,122	156,950	160,874	164,896
25	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Overtime Paid-Permanent	\$ 154	-	-	-	-	-	-	-	-	-	-
26	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Severance Pay	\$ 60,000	-	66,000	67,584	69,274	71,005	72,781	74,600	76,465	78,377	80,336
27	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Annual Sick Leave Payout	\$ 5,018	3,830	3,830	3,945	4,044	4,145	4,248	4,354	4,463	4,575	4,689
28	Agency 074 - Utilities-Water Treatment	Organization 4300 - WTP Operation	Annual Sick Leave Payout	\$ 3,365	3,343	3,343	3,443	3,529	3,618	3,708	3,801	3,896	3,993	4,093
29	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Longevity Pay	\$ 1,650	698	698	715	733	751	770	789	809	829	850
30	Agency 074 - Utilities-Water Treatment	Organization 4300 - WTP Operation	Longevity Pay	\$ 7,098	9,270	9,276	9,499	9,736	9,979	10,229	10,485	10,747	11,015	11,291
31	Agency 074 - Utilities-Water Treatment	Organization 2400 - WTP Administration	Benefit Waiver Pay	\$ 2,800	1,523	1,523	1,569	1,608	1,648	1,689	1,732	1,775	1,819	1,865
32	Agency 074 - Utilities-Water Treatment	Organization 4300 - WTP Operation	Benefit Waiver Pay	\$ 3,007	2,960	2,960	3,049	3,125	3,203	3,283	3,365	3,449	3,536	3,624
33	Agency 078 - Customer Service	Organization 8000 - Customer Service	Permanent Time Worked	\$ 312,193	325,817	326,961	334,808	343,178	351,758	360,552	369,565	378,805	388,275	397,982
34	Agency 078 - Customer Service	Organization 8000 - Customer Service	Annual Sick Leave Payout	\$ 1,069	1,098	1,098	1,131	1,159	1,188	1,218	1,248	1,278	1,312	1,344
35	Agency 078 - Customer Service	Organization 8000 - Customer Service	Longevity Pay	\$ 1,890	2,190	2,190	2,243	2,299	2,356	2,415	2,475	2,537	2,601	2,666
36	Agency 078 - Customer Service	Organization 8000 - Customer Service	GASB	\$ 519,312	532,295	545,602	559,242	573,223	587,554	602,243	617,299	632,731	648,550	664,763
37	Agency 078 - Customer Service	Organization 8000 - Customer Service	OPEB	\$ -	1,700,000	1,786,063	1,830,714	1,876,482	1,923,394	1,971,479	2,020,766	2,071,285	2,122,547	2,174,561
38	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
39	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
40	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
41	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
42	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
43	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
44	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
45	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
46	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
47	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
48	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
49	Agency 078 - Customer Service	Organization 8000 - Customer Service		\$ -	-	-	-	-	-	-	-	-	-	-
50	Fixed Operating Cost			\$ 4,652,376	4,757,232	6,552,163	6,711,785	6,879,580	7,051,569	7,227,858	7,408,555	7,593,769	7,783,613	7,978,203
51	Agency 018 - Finance	Organization 1000 - Administration	Bank Service Fees	\$ 70,000	90,000	90,000	92,700	95,018	97,393	99,828	102,323	104,882	107,504	110,191
52	Agency 046 - Systems Planning	Organization 8500 - System Planning	Equipment Allowance	\$ 3,073	3,154	3,154	3,230	3,310	3,393	3,478	3,565	3,654	3,745	3,839
53	Agency 046 - Systems Planning	Organization 8500 - System Planning	Professional Services	\$ 15,000	6,000	6,000	6,144	6,298	6,455	6,616	6,782	6,951	7,125	7,303
54	Agency 046 - Systems Planning	Organization 8500 - System Planning	Telecommunications	\$ 250	700	700	717	735	753	772	791	811	831	852
55	Agency 046 - Systems Planning	Organization 8500 - System Planning	Rent City Vehicles	\$ 100	500	500	512	525	538	551	565	579	594	609
56	Agency 046 - Systems Planning	Organization 8500 - System Planning	Fleet Maintenance & Repair	\$ 1,832	1,445	1,489	1,525	1,563	1,602	1,642	1,683	1,725	1,768	1,812
57	Agency 046 - Systems Planning	Organization 8500 - System Planning	Fleet Fuel	\$ 1,133	501	550	563	577	592	607	622	637	653	669
58	Agency 046 - Systems Planning	Organization 8500 - System Planning	Fleet Depreciation	\$ 3,761	3,787	3,787	3,878	3,975	4,074	4,176	4,280	4,387	4,497	4,610
59	Agency 046 - Systems Planning	Organization 8500 - System Planning	Fleet Management	\$ 207	173	173	177	182	186	191	196	200	205	211
60	Agency 046 - Systems Planning	Organization 8500 - System Planning	Contracted Services	\$ 15,000	1,000	1,000	1,024	1,050	1,076	1,103	1,130	1,159	1,188	1,217
61	Agency 046 - Systems Planning	Organization 8500 - System Planning	Printing	\$ 2,500	2,400	400	410	420	430	441	452	463	475	487
62	Agency 046 - Systems Planning	Organization 8500 - System Planning	Software	\$ -	400	400	410	420	430	441	452	463	475	487
63	Agency 046 - Systems Planning	Organization 8500 - System Planning	Software Maintenance	\$ -	400	400	410	420	430	441	452	463	475	487
64	Agency 046 - Systems Planning	Organization 8500 - System Planning	Conference Training & Travel	\$ 5,000	5,200	5,278	5,436	5,572	5,712	5,854	6,001	6,151	6,304	6,462
65	Agency 046 - Systems Planning	Organization 8500 - System Planning	Background Check/Drug Sc	\$ 100	100	100	103	106	108	111	114	117	119	122
66	Agency 046 - Systems Planning	Organization 8500 - System Planning	Postage	\$ 400	400	400	410	420	430	441	452	463	475	487
67	Agency 046 - Systems Planning	Organization 8500 - System Planning	Uniforms & Accessories	\$ -	50	50	51	52	54	55	57	58	60	61
68	Agency 046 - Systems Planning	Organization 8500 - System Planning	Materials & Supplies	\$ 6,596	1,000	1,000	1,024	1,050	1,076	1,103	1,130	1,159	1,188	1,217
69	Agency 046 - Systems Planning	Organization 8500 - System Planning	Life Insurance	\$ 794	946	946	969	993	1,018	1,043	1,069	1,096	1,123	1,151
70	Agency 046 - Systems Planning	Organization 8500 - System Planning	Medical Insurance	\$ 34,999	48,438	52,020	53,268	54,600	55,965	57,364	58,798	60,268	61,775	63,319
71	Agency 046 - Systems Planning	Organization 8500 - System Planning	Disability Insurance	\$ 1,959	2,176	2,176	2,228	2,284	2,341	2,400	2,460	2,521	2,584	2,649
72	Agency 046 - Systems Planning	Organization 8500 - System Planning	Retiree Health Savings Acci	\$ 540	1,471	1,471	1,506	1,544	1,583	1,622	1,663	1,704	1,747	1,791
73	Agency 046 - Systems Planning	Organization 8500 - System Planning	Veiba Funding	\$ 51,266	49,240	49,240	50,422	51,682	52,974	54,299	55,656	57,048	58,474	59,936
74	Agency 046 - Systems Planning	Organization 8500 - System Planning	Retiree Medical Insurance	\$ 5,857	10,128	10,								

Schedule 5. Projection of Cash Outflows

86	Agency	061 - Public Works	Organization	6100 - Public Works	Water	\$	1,000	1,000	1,000	1,060	1,087	1,114	1,142	1,170	1,199	1,229	1,260	
87	Agency	061 - Public Works	Organization	6100 - Public Works	Storm Water Runoff	\$	-	4,750	4,885	5,178	5,308	5,440	5,576	5,716	5,859	6,005	6,155	6,305
88	Agency	061 - Public Works	Organization	6100 - Public Works	Telecommunications	\$	2,000	10,500	1,500	1,536	1,574	1,614	1,654	1,695	1,738	1,781	1,826	1,872
89	Agency	061 - Public Works	Organization	6100 - Public Works	Radio Maintenance	\$	1,707	1,205	1,241	1,271	1,303	1,335	1,368	1,403	1,438	1,474	1,511	1,548
90	Agency	061 - Public Works	Organization	6100 - Public Works	Radio System Service Charg	\$	16,607	10,636	10,283	10,530	10,793	11,063	11,339	11,623	11,913	12,211	12,517	12,831
91	Agency	061 - Public Works	Organization	6100 - Public Works	Rent City Vehicles	\$	125,000	42,301	43,570	44,616	45,731	46,874	48,046	49,247	50,479	51,741	53,034	54,358
92	Agency	061 - Public Works	Organization	6100 - Public Works	Fleet Maintenance & Repai	\$	198,548	148,864	153,330	157,010	160,935	164,959	169,083	173,310	177,642	182,083	186,635	191,300
93	Agency	061 - Public Works	Organization	6100 - Public Works	Fleet Fuel	\$	76,726	41,257	45,471	46,562	47,726	48,920	50,143	51,396	52,681	53,998	55,348	56,731
94	Agency	061 - Public Works	Organization	6100 - Public Works	Fleet Management	\$	9,108	7,612	7,612	7,795	7,990	8,189	8,394	8,604	8,819	9,039	9,265	9,497
95	Agency	061 - Public Works	Organization	6100 - Public Works	Contracted Services	\$	679,254	478,250	481,964	493,531	505,869	518,516	531,479	544,766	558,385	572,345	586,653	601,311
96	Agency	061 - Public Works	Organization	6100 - Public Works	Tipping Fees	\$	6,300	6,300	6,300	6,451	6,612	6,778	6,947	7,121	7,299	7,481	7,668	7,859
97	Agency	061 - Public Works	Organization	6100 - Public Works	Software Maintenance	\$	2,500	2,500	2,500	2,560	2,624	2,690	2,757	2,826	2,896	2,969	3,043	3,120
98	Agency	061 - Public Works	Organization	6100 - Public Works	Conference Training & Trav	\$	12,000	6,400	6,400	6,592	6,757	6,926	7,099	7,276	7,458	7,645	7,836	8,031
99	Agency	061 - Public Works	Organization	6100 - Public Works	Educational Reimbursemen	\$	1,000	-	-	-	-	-	-	-	-	-	-	-
100	Agency	061 - Public Works	Organization	6100 - Public Works	Advertising	\$	500	200	200	206	211	216	222	227	233	239	245	251
101	Agency	061 - Public Works	Organization	6100 - Public Works	Employee Recognition	\$	700	700	700	717	735	753	772	791	811	831	852	873
102	Agency	061 - Public Works	Organization	6100 - Public Works	Postage	\$	100	50	50	51	52	54	55	57	58	59	61	62
103	Agency	061 - Public Works	Organization	6100 - Public Works	Uniforms & Accessories	\$	2,250	5,925	5,925	6,067	6,219	6,374	6,534	6,697	6,864	7,036	7,212	7,391
104	Agency	061 - Public Works	Organization	6100 - Public Works	Materials & Supplies	\$	141,250	262,258	296,500	303,616	311,206	318,987	326,961	335,135	343,514	352,101	360,904	370,034
105	Agency	061 - Public Works	Organization	6100 - Public Works	Life Insurance	\$	573	1,052	1,052	1,077	1,104	1,132	1,160	1,189	1,219	1,249	1,281	1,313
106	Agency	061 - Public Works	Organization	6100 - Public Works	Medical Insurance	\$	205,720	217,028	233,687	239,295	245,278	251,410	257,695	264,137	270,741	277,500	284,447	291,583
107	Agency	061 - Public Works	Organization	6100 - Public Works	Disability Insurance	\$	534	534	534	547	560	574	589	604	619	634	650	666
108	Agency	061 - Public Works	Organization	6100 - Public Works	Retiree Health Savings Acct	\$	4,076	5,530	5,530	5,663	5,804	5,949	6,098	6,251	6,407	6,567	6,731	6,898
109	Agency	061 - Public Works	Organization	6100 - Public Works	Vebs Funding	\$	159,661	151,852	151,852	155,496	159,384	163,368	167,453	171,639	175,930	180,328	184,836	189,454
110	Agency	061 - Public Works	Organization	6100 - Public Works	Retiree Medical Insurance	\$	185,478	182,304	182,304	186,679	191,346	196,130	201,033	206,059	211,210	216,493	221,903	227,443
111	Agency	061 - Public Works	Organization	6100 - Public Works	Workers Comp	\$	30,448	32,094	32,423	33,201	34,031	34,882	35,754	36,648	37,564	38,503	39,466	40,453
112	Agency	061 - Public Works	Organization	6100 - Public Works	Social Security-Employer	\$	73,562	73,290	73,959	75,734	77,627	79,568	81,557	83,596	85,686	87,828	90,024	92,274
113	Agency	061 - Public Works	Organization	6100 - Public Works	Retirement Contribution	\$	223,407	221,735	223,745	229,115	234,843	240,714	246,732	252,900	259,222	265,703	272,346	279,154
114	Agency	061 - Public Works	Organization	6100 - Public Works	Insurance Premiums	\$	7,239	10,541	10,541	10,794	11,064	11,340	11,624	11,915	12,212	12,518	12,831	13,151
115	Agency	061 - Public Works	Organization	6100 - Public Works	Dental Insurance	\$	16,568	17,146	17,658	18,082	18,534	18,997	19,472	19,959	20,458	20,969	21,494	22,033
116	Agency	061 - Public Works	Organization	6100 - Public Works	Optical Insurance	\$	1,985	2,005	2,065	2,115	2,167	2,222	2,277	2,334	2,392	2,452	2,514	2,579
117	Agency	061 - Public Works	Organization	6100 - Public Works	Dues & Licenses	\$	3,000	3,275	3,275	3,354	3,437	3,523	3,611	3,702	3,794	3,889	3,986	4,085
118	Agency	061 - Public Works	Organization	6100 - Public Works	Unemployment Compensa	\$	3,222	3,666	3,666	3,703	3,795	3,890	3,987	4,087	4,189	4,294	4,401	4,510
119	Agency	061 - Public Works	Organization	6100 - Public Works	Repair Parts Outside Repairs	\$	7,000	7,000	7,000	7,168	7,347	7,531	7,719	7,912	8,110	8,313	8,520	8,731
120	Agency	070 - Public Services Administration	Organization	1000 - Administration	Equipment Allowance	\$	516	906	906	928	951	975	999	1,024	1,050	1,076	1,103	1,130
121	Agency	070 - Public Services Administration	Organization	8501 - Utilities MY Personnel Allocat	Equipment Allowance	\$	585	468	468	478	491	503	516	529	542	556	570	584
122	Agency	070 - Public Services Administration	Organization	1000 - Administration	Professional Services	\$	172,500	5,000	5,000	5,120	5,248	5,379	5,514	5,652	5,793	5,938	6,086	6,237
123	Agency	070 - Public Services Administration	Organization	1000 - Administration	Telecommunications	\$	2,500	2,700	2,700	2,765	2,834	2,905	2,977	3,052	3,128	3,206	3,286	3,368
124	Agency	070 - Public Services Administration	Organization	1000 - Administration	Equipment Maintenance	\$	250	250	250	256	262	269	276	283	290	297	304	311
125	Agency	070 - Public Services Administration	Organization	1000 - Administration	Rent City Vehicles	\$	425	300	300	307	315	323	331	339	348	356	365	373
126	Agency	070 - Public Services Administration	Organization	1000 - Administration	Rent Outside Vehicles/Mile	\$	1,000	100	1,000	1,024	1,050	1,076	1,103	1,130	1,159	1,188	1,217	1,247
127	Agency	070 - Public Services Administration	Organization	1000 - Administration	Contracted Services	\$	26,000	29,000	29,000	29,696	30,438	31,199	31,979	32,779	33,598	34,438	35,299	36,181
128	Agency	070 - Public Services Administration	Organization	1000 - Administration	Printing	\$	6,800	1,300	1,300	1,331	1,364	1,399	1,434	1,469	1,506	1,544	1,582	1,621
129	Agency	070 - Public Services Administration	Organization	1000 - Administration	Rent	\$	250	250	250	256	262	269	276	283	290	297	304	311
130	Agency	070 - Public Services Administration	Organization	1000 - Administration	Conference Training & Trav	\$	8,500	7,500	7,500	7,725	7,918	8,116	8,319	8,527	8,740	8,959	9,183	9,413
131	Agency	070 - Public Services Administration	Organization	1000 - Administration	Educational Reimbursemen	\$	6,000	5,000	5,000	5,120	5,248	5,379	5,514	5,652	5,793	5,938	6,086	6,237
132	Agency	070 - Public Services Administration	Organization	1000 - Administration	Advertising	\$	5,500	1,000	1,000	1,030	1,056	1,082	1,109	1,137	1,165	1,194	1,224	1,254
133	Agency	070 - Public Services Administration	Organization	1000 - Administration	Employee Recognition	\$	400	400	400	410	420	430	441	452	463	474	485	496
134	Agency	070 - Public Services Administration	Organization	1000 - Administration	Postage	\$	3,050	550	550	563	577	592	607	622	637	653	669	685
135	Agency	070 - Public Services Administration	Organization	1000 - Administration	Materials & Supplies	\$	11,500	8,500	8,500	8,704	8,922	9,145	9,373	9,608	9,848	10,094	10,346	10,603
136	Agency	070 - Public Services Administration	Organization	1000 - Administration	Paying Agent Fee	\$	250	250	250	256	262	269	276	283	290	297	304	311
137	Agency	070 - Public Services Administration	Organization	1000 - Administration	Life Insurance	\$	878	1,157	1,157	1,185	1,214	1,245	1,276	1,308	1,340	1,374	1,408	1,443
138	Agency	070 - Public Services Administration	Organization	8501 - Utilities MY Personnel Allocat	Life Insurance	\$	150	120	120	123	126	129	132	136	139	143	146	149
139	Agency	070 - Public Services Administration	Organization	1000 - Administration	Medical Insurance	\$	51,252	60,533	65,079	66,641	68,307	70,015	71,765	73,559	75,398	77,283	79,215	81,195
140	Agency	070 - Public Services Administration	Organization	8501 - Utilities MY Personnel Allocat	Medical Insurance	\$	10,716	8,810	9,467	9,694	9,937	10,185	10,440	10,701	10,968	11,242	11,523	11,809
141	Agency	070 - Public Services Administration	Organization	1000 - Administration	Disability Insurance	\$	2,091	2,340	2,340	2,396	2,456	2,517	2,580	2,645	2,711	2,779	2,848	2,918
142	Agency	070 - Public Services Administration	Organization	8501 - Utilities MY Personnel Allocat	Disability Insurance	\$	373	299	299	306	314	322	330	338	346	355	364	373
143	Agency	070 - Public Services Administration	Organization	1000 - Administration	Retiree Health Savings Acct	\$	1,536	1,951	1,951	1,998	2,048	2,099	2,151	2,205	2,260	2,317	2,375	2,435
144	Agency	070 - Public Services Administration	Organization	8501 - Utilities MY Personnel Allocat	Retiree Health Savings Acct	\$	623	498	498	510	523	536	549	563	577	591	606	621
145	Agency	070 - Public Services Administration	Organization	1000 - Administration	Vebs Funding	\$	39,984	44,475	44,475	45,542	46,681	47,848	49,044	50,270	51,527	52,815	54,135	55,488
146	Agency	070 - Public Services Administration	Organization	1000 - Administration	Retiree Medical Insurance	\$	29,286	30,384	30,384	31,113	31,891	32,688	33,506	34,343	35,202	36,082	36,984	37,909
147	Agency	070 - Public Services Administration	Organization	1000 - Administration	Workers Comp	\$	3,42											

Schedule 5. Projection of Cash Outflows

171	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Telecommunications	\$	14,500	14,000	14,000	14,336	14,694	15,062	15,438	15,824	16,220	16,625	17,041	
172	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Building Maintenance	\$	25,000	30,000	40,000	41,200	42,230	43,286	44,368	45,477	46,614	47,779	48,974	50,191
173	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Equipment Maintenance	\$	500	500	500	512	525	538	551	565	579	594	609	625
174	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Equipment Maintenance	\$	132,500	76,900	86,900	88,966	91,210	93,490	95,821	98,223	100,679	103,196	105,776	108,419
175	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Radio Maintenance	\$	731	151	156	160	164	168	172	176	180	185	190	195
176	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Radio System Service Chrg	\$	7,117	16,094	15,007	15,367	15,751	16,145	16,549	16,962	17,387	17,821	18,267	18,724
177	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Rent City Vehicles	\$	11,800	-	-	-	-	-	-	-	-	-	-	-
178	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Rent Outside Vehicles/Mile	\$	2,000	500	500	512	525	538	551	565	579	594	609	625
179	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Rent Outside Vehicles/Mile	\$	550	3,733	2,368	2,425	2,485	2,548	2,611	2,677	2,743	2,811	2,882	2,954
180	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Fleet Maintenance & Repair	\$	15,753	32,034	32,995	33,787	34,632	35,497	36,385	37,294	38,227	39,182	40,162	41,167
181	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Fleet Fuel	\$	10,772	7,306	8,015	8,207	8,413	8,623	8,838	9,059	9,286	9,518	9,756	10,000
182	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Fleet Depreciation	\$	24,777	32,546	32,546	33,327	34,160	35,014	35,890	36,787	37,707	38,649	39,615	40,607
183	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Fleet Management	\$	4,761	2,941	2,941	3,022	3,107	3,164	3,243	3,327	3,407	3,493	3,580	3,669
184	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Contracted Services	\$	500	500	500	512	525	538	551	565	579	594	609	625
185	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Contracted Services	\$	361,500	310,000	325,000	332,800	341,120	349,648	358,389	367,349	376,533	385,946	395,595	405,490
186	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Tipping Fees	\$	17,000	24,487	25,221	25,826	26,472	27,134	27,812	28,507	29,220	29,951	30,699	31,466
187	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Printing	\$	1,500	1,500	1,500	1,536	1,574	1,614	1,654	1,695	1,738	1,781	1,826	1,874
188	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Software Maintenance	\$	31,000	31,000	31,000	31,744	32,538	33,351	34,185	35,039	35,915	36,813	37,734	38,678
189	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Conference Training & Trav	\$	20,000	15,000	15,000	15,450	15,836	16,232	16,638	17,054	17,480	17,917	18,365	18,825
190	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Conference Training & Trav	\$	29,000	20,500	20,500	21,115	21,643	22,184	22,739	23,307	23,890	24,487	25,099	25,726
191	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Educational Reimbursemen	\$	2,000	2,000	2,000	2,048	2,099	2,152	2,205	2,261	2,317	2,375	2,434	2,495
192	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Advertising	\$	500	-	-	-	-	-	-	-	-	-	-	-
193	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Governmental Services	\$	1,000	8,500	8,500	8,704	8,922	9,145	9,373	9,608	9,848	10,094	10,346	10,604
194	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Employee Recognition	\$	1,550	1,550	1,550	1,587	1,627	1,668	1,709	1,752	1,796	1,841	1,887	1,935
195	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Postage	\$	2,500	1,500	1,500	1,536	1,574	1,614	1,654	1,695	1,738	1,781	1,826	1,874
196	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Postage	\$	2,500	1,900	1,900	1,946	1,994	2,044	2,095	2,148	2,205	2,266	2,331	2,400
197	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Uniforms & Accessories	\$	14,000	13,200	13,200	13,517	13,855	14,201	14,556	14,920	15,293	15,675	16,067	16,469
198	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Materials & Supplies	\$	10,000	10,000	11,000	11,264	11,546	11,834	12,130	12,433	12,744	13,063	13,389	13,722
199	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Materials & Supplies	\$	267,000	266,173	239,490	245,238	251,369	257,653	264,094	270,697	277,464	284,401	291,511	298,794
200	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Safety Related supplies	\$	-	200	200	205	210	215	221	226	232	238	245	251
201	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Safety Related supplies	\$	3,500	5,000	5,000	5,120	5,248	5,379	5,514	5,652	5,793	5,938	6,086	6,237
202	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Life Insurance	\$	616	939	943	966	990	1,015	1,040	1,066	1,093	1,120	1,148	1,177
203	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Life Insurance	\$	446	1,073	1,073	1,099	1,126	1,154	1,183	1,213	1,243	1,274	1,306	1,339
204	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Medical Insurance	\$	40,935	60,200	64,690	66,243	67,899	69,596	71,336	73,119	74,947	76,821	78,742	80,709
205	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Medical Insurance	\$	259,034	252,659	274,625	281,216	288,246	295,453	302,839	310,410	318,170	326,124	334,277	342,622
206	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Disability Insurance	\$	1,444	2,042	2,042	2,091	2,143	2,197	2,252	2,308	2,366	2,425	2,486	2,548
207	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Retiree Health Savings Acct	\$	830	1,826	1,826	1,870	1,917	1,964	2,014	2,064	2,116	2,168	2,223	2,279
208	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Retiree Health Savings Acct	\$	9,002	8,692	8,908	9,122	9,350	9,584	9,823	10,069	10,320	10,578	10,843	11,114
209	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Vebe Funding	\$	48,559	42,506	42,506	43,526	44,614	45,730	46,873	48,045	49,246	50,477	51,739	53,032
210	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Vebe Funding	\$	132,290	156,935	155,665	159,401	163,386	167,471	171,657	175,949	180,348	184,856	189,478	194,215
211	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Retiree Medical Insurance	\$	302,622	313,968	313,968	321,503	329,541	337,779	346,224	354,879	363,751	372,845	382,166	391,722
212	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Workers Comp	\$	5,305	6,333	6,333	6,485	6,647	6,813	6,984	7,158	7,337	7,521	7,709	7,901
213	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Workers Comp	\$	19,380	20,192	20,384	20,873	21,395	21,930	22,478	23,040	23,616	24,207	24,812	25,431
214	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Social Security-Employer	\$	27,540	31,590	31,590	32,540	33,517	34,548	35,617	36,728	37,876	39,065	40,298	41,568
215	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Social Security-Employer	\$	92,978	96,234	98,241	100,599	103,114	105,692	108,334	111,042	113,818	116,664	119,580	122,568
216	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Retirement Contribution	\$	83,580	94,881	94,881	97,158	99,587	102,077	104,629	107,245	109,926	112,674	115,491	118,378
217	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Retirement Contribution	\$	283,226	292,187	298,243	305,401	313,036	320,862	328,883	337,105	345,533	354,171	363,026	372,107
218	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Dental Insurance	\$	4,266	4,617	4,756	4,902	5,117	5,245	5,376	5,510	5,648	5,789	5,934	6,082
219	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Dental Insurance	\$	20,349	19,807	20,614	21,109	21,636	22,177	22,732	23,300	23,883	24,480	25,092	25,720
220	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Optical Insurance	\$	499	540	554	567	581	596	611	626	642	658	674	691
221	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Optical Insurance	\$	2,362	2,310	2,409	2,467	2,528	2,592	2,656	2,723	2,791	2,861	2,932	3,005
222	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Dues & Licenses	\$	4,244	5,025	5,025	5,146	5,274	5,406	5,541	5,680	5,822	5,967	6,117	6,270
223	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Dues & Licenses	\$	2,285	1,900	1,900	1,946	1,994	2,044	2,095	2,148	2,201	2,256	2,313	2,372
224	Agency	074 - Utilities-Water Treatment	Organization	2400 - W/P Administration	Unemployment Compensa	\$	965	1,145	1,145	1,156	1,185	1,215	1,245	1,277	1,308	1,341	1,375	1,410
225	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Unemployment Compensa	\$	3,965	4,597	4,635	4,681	4,798	4,918	5,041	5,167	5,297	5,429	5,565	5,704
226	Agency	074 - Utilities-Water Treatment	Organization	4300 - W/P Operation	Construction	\$	75,000	-	-	-	-	-	-	-	-	-	-	-
227	Agency	078 - Customer Service	Organization	8000 - Customer Service	Equipment Allowance	\$	-	390	390	399	409	420	430	441	452	463	475	487
228	Agency	078 - Customer Service	Organization	8000 - Customer Service	Professional Services	\$	1,500	-	-	-	-	-	-	-	-	-	-	-
229	Agency	078 - Customer Service	Organization	8000 - Customer Service	Telecommunications	\$	6,500	6,500	5,150	5,274	5,405	5,541	5,679	5,821	5,967	6,116	6,269	
230	Agency	078 - Customer Service	Organization	8000 - Customer Service	Equipment Maintenance	\$	250	250	250	256	262	269	276	283	290	297	304	311
231	Agency	078 - Customer Service	Organization	8000 - Customer Service</														

Schedule 6. Cost Escalation Factors

Operating Cost Escalation Factors

Schedule 6

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
1	Accrued Leave Balances Changes	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
2	Advertising	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
3	American Recovery & Reinvest Act - State Portion	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
4	American Recovery and Reinvestment Act (ARRA)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
5	Amortized Discount/Bonds	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6	Annual Sick Leave Payout	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
7	Arbitration/Legal Settlement	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
8	Background Check/Drug Screen	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
9	Bad Debt Recovery	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
10	Bad Debts	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
11	Bank Service Fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
12	Benefit Waiver Pay	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
13	Bond/Note Proceeds	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
14	Bonded Project User Fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
15	Building Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
16	Burden	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
17	Cable TV/Broadcast Service	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
18	Capitalized Asset Credit	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
19	Capitalized asset credit - Personal services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
20	Capitalized Burden Credit	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
21	Change in Accrued Pension Liability	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
22	Chemicals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
23	Comp Time Used	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
24	Conference Training & Travel	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
25	Connection Charges	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
26	Construction	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
27	Construction Reimbursement	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
28	Contingency	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
29	Contracted Services	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
30	Contracted Temp Empl Services	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
31	Contractor Water/Sewer Sales	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
32	Contrib Capital - Shared Costs	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
33	Contributed Capital-Customers	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
34	Contributions & Memorials	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
35	Deferred Comp Contributions	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
36	Dental Insurance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
37	Depreciation	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
38	Disability Insurance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
39	Dues & Licenses	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
40	Educational Reimbursement	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
41	Electricity	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
42	Employee Recognition	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
43	Equipment	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
44	Equipment Allowance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
45	Equipment Leasing	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
46	Equipment Maintenance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
47	Excess Comp Time Paid	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
48	Excess Pension Refund	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
49	Fleet Depreciation	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
50	Fleet Fuel	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
51	Fleet Maintenance & Repair	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
52	Fleet Management	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
53	Gain/Loss Sale of Fixed Asset	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
54	Garage Repairs Garage Repairs	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
55	Gasoline	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
56	Governmental Services	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
57	Holiday	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
58	His Attributable/Workers Comp	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
59	Improvement Charges	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
60	Infrastructure	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
61	Insurance Premiums	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
62	Interest	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
63	Interest On Impr Chgs/SA	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
64	Interest/Dividends	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
65	Inventory/Cost Of Goods Sold	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
66	Legal Expenses	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
67	Life Insurance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
68	Longevity Pay	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
69	Materials & Supplies	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
70	Medical Insurance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
71	Miscellaneous	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
72	Municipal Service Charges	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
73	Natural Gas	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
74	Non-Employee Travel	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
75	Operating Transfers	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
76	Operating Transfers 0010	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
77	Operating Transfers 0014	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
78	Operating Transfers 0057	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
79	Operating Transfers 0062	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
80	Operating Transfers 0069	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
81	Operating Transfers 0071	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
82	Operating Transfers 0075	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
83	Operating Transfers Art in Public Places	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
84	Optical Insurance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
85	Other Fuels	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
86	Other Paid City Business	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
87	Other Paid Time Off	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
88	Overtime Paid-Permanent	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
89	Paying Agent Fee	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
90	Penalties/Delinquent Special Assessments & Taxes	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
91	Permanent Time Worked	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
92	Personal Leave Used	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
93	Postage	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
94	Printing	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
95	Prior Year Fund Balance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
96	Professional Services	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
97	Property Plant & Equipment < \$5,000	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
98	Purchasing Card-Pass Thru	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
99	Radio Maintenance	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%

Schedule 6. Cost Escalation Factors

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
100 Radio System Service Charge	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
101 Refund Prior Year Expense	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
102 Refunds/Reimbursement	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
103 Rent	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
104 Rent City Vehicles	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
105 Rent Outside Vehicles/Mileage	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
106 Repair Parts	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
107 Repair Parts Outside Repairs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
108 Retiree Health Savings Account	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
109 Retiree Medical Insurance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
110 Retirement Contribution	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
111 Safety Related supplies	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
112 Severance Pay	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
113 Sick Time Used	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
114 Social Security-Employer	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
115 Software	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
116 Software Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
117 Software Purchase	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
118 Storm Water Runoff	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
119 Structures & Improvements	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
120 Taxes	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
121 Telecommunications	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
122 Temporary Pay	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
123 Temporary Pay Overtime	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
124 Tipping Fees	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
125 Towing Charges	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
126 Training	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
127 Transfer To IT Fund	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
128 Transfer To Maintenance Facilities	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
129 Transfer To Other Funds	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
130 U Of M Grant/Reimbursement	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
131 Unemployment Compensation	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
132 Uniform Allowance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
133 Uniforms & Accessories	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
134 Vacation Used	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
135 Veba Funding	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
136 Water	2.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
137 Workers Comp	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
138 Working In a Higher Class	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
139 Default Inflation Factor (If expense not listed above)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Schedule 7. Pro Forma

Forecast of Net Revenues and Debt Service Coverage

Schedule 7

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 Rate Revenue Subject to Growth & Rate Adjustments											
2 Volume Rate Revenue	\$ 20,786,605	20,786,605	21,177,479	22,217,557	23,311,635	24,462,570	25,673,374	26,947,219	28,287,445	29,697,572	31,181,306
3 Additional Rate Revenue From Growth	-	(91,981)	(91,000)	(92,700)	(94,435)	(96,207)	(98,017)	(99,866)	(101,754)	(103,682)	(105,653)
4 Proposed Water Rate Adjustments	0.00%	2.60%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
5 Additional Rate Revenue From Rate Adjustment	-	538,060	1,265,189	1,327,491	1,393,032	1,461,982	1,534,521	1,610,841	1,691,141	1,775,633	1,864,539
6 Price Elasticity Adjustment	-	(55,205)	(134,110)	(140,714)	(147,661)	(154,970)	(162,659)	(170,749)	(179,261)	(188,217)	(197,641)
7 Base Rate Revenue	\$ 2,081,166	2,081,166	2,081,166	2,227,498	2,383,898	2,526,932	2,678,548	2,839,261	3,009,616	3,190,193	3,381,605
8 Additional Rate Revenue From Growth	-	-	20,247	21,462	-	-	-	-	-	-	-
9 Proposed Water Rate Adjustments	0.00%	0.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
10 Additional Rate Revenue From Rate Adjustment	-	-	126,085	134,938	143,034	151,616	160,713	170,356	180,577	191,412	202,896
11 Total Rate Revenue	\$ 22,867,771	23,258,645	24,445,055	25,695,533	26,989,502	28,351,922	29,786,480	31,297,062	32,887,765	34,562,911	36,327,052
12 Plus: Other Operating Revenues											
13 Other Operating Revenues	\$ 645,611	665,500	674,500	674,500	674,500	674,500	674,500	674,500	674,500	674,500	674,500
14 Equals: Total Operating Revenue	\$ 23,513,382	23,924,145	25,119,555	26,370,033	27,664,002	29,026,422	30,460,980	31,971,562	33,562,265	35,237,411	37,001,552
15 Less: Operating Expenses											
16 Personal Services	\$ (4,652,376)	(4,757,232)	(6,552,163)	(6,711,785)	(6,879,580)	(7,051,569)	(7,227,858)	(7,408,555)	(7,593,769)	(7,783,613)	(7,978,203)
17 Variable O&M	(2,544,404)	(2,124,190)	(2,233,632)	(2,294,101)	(2,351,453)	(2,410,240)	(2,470,496)	(2,532,258)	(2,595,565)	(2,660,454)	(2,726,965)
18 Fixed O&M	(7,145,576)	(6,898,025)	(6,471,277)	(6,628,191)	(6,793,895)	(6,963,743)	(7,137,836)	(7,316,282)	(7,499,189)	(7,686,669)	(7,878,836)
18 Equals: Net Operating Income	\$ 9,171,026	10,144,698	9,862,483	10,735,956	11,639,073	12,600,870	13,624,789	14,714,466	15,873,742	17,106,675	18,417,548
19 Plus: Non-Operating Income/(Expense)											
20 Non-Operating Revenue	\$ 112,288	558,200	2,902,200	2,902,200	265,200	265,200	265,200	265,200	265,200	265,200	265,200
21 Interest Income	374,628	453,291	493,822	489,891	482,580	482,277	524,167	571,639	614,896	643,940	675,032
22 Equals: Net Income	\$ 9,657,941	11,156,189	13,258,505	14,128,047	12,386,853	13,348,347	14,414,156	15,551,305	16,753,838	18,015,815	19,357,780
23 Cash Flow Test											
24 Net Income Available For Debt Service	\$ 9,657,941	11,156,189	13,258,505	14,128,047	12,386,853	13,348,347	14,414,156	15,551,305	16,753,838	18,015,815	19,357,780
25 Transfers In	1,402,891	1,440,905	1,462,640	1,462,640	1,462,640	1,462,640	1,462,640	1,462,640	1,462,640	1,462,640	1,462,640
26 Transfers Out	(1,579,796)	(1,550,919)	(1,449,562)	(1,449,562)	(1,449,562)	(1,449,562)	(1,449,562)	(1,449,562)	(1,449,562)	(1,449,562)	(1,449,562)
27 Senior Debt Service	(2,110,262)	(1,387,228)	(2,665,716)	(2,690,764)	(3,051,812)	(4,335,623)	(6,304,130)	(8,466,421)	(9,487,411)	(10,694,086)	(12,187,811)
28 State Revolving Loans	(1,309,096)	(1,362,553)	(1,446,647)	(1,475,009)	(1,442,872)	(1,440,234)	(1,437,097)	(1,446,409)	(1,409,009)	(1,294,123)	(1,409,885)
29 CAPITAL OUTLAY	(689,462)	(811,875)	(529,160)	(541,860)	(555,406)	(569,291)	(583,524)	(598,112)	(613,065)	(628,391)	(644,101)
30 Net Cash Flow	\$ 5,372,216	\$ 7,484,519	\$ 8,630,059	\$ 9,433,491	\$ 7,349,841	\$ 7,016,277	\$ 6,102,483	\$ 5,053,441	\$ 5,257,431	\$ 5,412,292	\$ 5,129,062
31 Unrestricted Working Capital Reserve Fund Test											
32 Balance At Beginning Of Fiscal Year	\$ 22,880,216	22,973,938	20,286,207	16,278,167	10,380,061	8,012,464	8,212,776	8,418,095	8,628,548	8,844,261	9,065,368
33 Cash Flow Surplus/(Deficit)	5,372,216	7,484,519	8,630,059	9,433,491	7,349,841	7,016,277	6,102,483	5,053,441	5,257,431	5,412,292	5,129,062
34 Reserve Fund Balance Used for Cash Flow Deficit	-	-	-	-	-	-	-	-	-	-	-
35 Projects Paid with Cash	-	-	-	-	-	(579,637)	(1,319,254)	(734,342)	-	-	-
36 Projects Paid with Reserve Fund Balance	(5,278,494)	(10,172,250)	(12,638,100)	(15,331,596)	(9,717,438)	(6,236,328)	(4,577,909)	(4,108,646)	(5,041,717)	(5,191,186)	(4,902,428)
37 Balance At End Of Fiscal Year	\$ 22,973,938	20,286,207	16,278,167	10,380,061	8,012,464	8,212,776	8,418,095	8,628,548	8,844,261	9,065,368	9,292,002
38 Minimum Working Capital Reserve Target	7,171,178	6,889,723	7,628,536	7,817,038	8,012,464	8,212,776	8,418,095	8,628,548	8,844,261	9,065,368	9,292,002
39 Excess Working Capital Above Target	\$ 15,802,760	13,396,484	8,649,630	2,563,023	-						

Capital Project Funding Summary

Schedule 8

<u>Capital Project Funding Sources:</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Cash Funded	\$ -	-	-	-	-	579,637	1,319,254	734,342	-	-	-
Reserve Balance Funded	5,278,494	10,172,250	12,638,100	15,331,596	9,717,438	6,236,328	4,577,909	4,108,646	5,041,717	5,191,186	4,902,428
Bond Funded	-	-	206,000	636,540	7,933,928	26,143,435	34,186,361	34,883,370	27,299,046	12,050,822	30,389,077
Total Projects Paid	\$ 5,278,494	10,172,250	12,844,100	15,968,136	17,651,366	32,959,400	40,083,524	39,726,359	32,340,763	17,242,008	35,291,505
Total CIP Input	5,278,494	10,172,250	12,844,100	15,968,136	17,651,366	32,959,400	40,083,524	39,726,359	32,340,763	17,242,008	35,291,505
Variance	\$ -	-	-	-	-	-	-	-	-	-	-

Schedule 9. Funding Summary by Fund

Funding Summary by Fund

Schedule 9

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<u>EQUIPMENT REPLACEMENT FUND</u>											
Balance at the Beginning of the Fiscal Year	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Additional Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
Less: Payment of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Less: Minimum Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Amount Available for Projects	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Amount Paid for Projects	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Minimum Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	109,000	136,000	164,000	191,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000
Less: Interest Allocated to Cash Flow	(109,000)	(136,000)	(164,000)	(191,000)	(218,000)	(218,000)	(218,000)	(218,000)	(218,000)	(218,000)	(218,000)
Balance at End of Fiscal Year	\$ 10,913,000										
<u>REVENUE FUND</u>											
Balance at the Beginning of the Fiscal Year	\$ 22,880,216	22,973,938	20,286,207	16,278,167	10,380,061	8,012,464	8,212,776	8,418,095	8,628,548	8,844,261	9,065,368
Additional Annual Revenues	5,372,216	7,484,519	8,630,059	9,433,491	7,349,841	7,016,277	6,102,483	5,053,441	5,257,431	5,412,292	5,129,062
Less: Cash-Funded Capital Projects	-	-	-	-	-	(579,637)	(1,319,254)	(734,342)	-	-	-
Less: Payment of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 28,252,432	30,458,457	28,916,267	25,711,658	17,729,902	14,449,104	12,996,005	12,737,194	13,885,979	14,256,554	14,194,430
Less: Minimum Fund Balance	(7,171,178)	(6,889,723)	(7,628,536)	(7,817,038)	(8,012,464)	(10,513,048)	(10,775,874)	(11,045,271)	(11,321,402)	(11,604,437)	(11,894,548)
Total Amount Available for Projects	\$ 21,081,254	23,568,734	21,287,730	17,894,619	9,717,438	3,936,057	2,220,131	1,691,923	2,564,577	2,652,116	2,299,882
Amount Paid for Projects	(5,278,494)	(10,172,250)	(12,638,100)	(15,331,596)	(9,717,438)	(6,236,328)	(4,577,909)	(4,108,646)	(5,041,717)	(5,191,186)	(4,902,428)
Subtotal	\$ 15,802,760	13,396,484	8,649,630	2,563,023	-	(2,300,272)	(2,357,778)	(2,416,723)	(2,477,141)	(2,539,069)	(2,602,546)
Minimum Fund Balance	7,171,178	6,889,723	7,628,536	7,817,038	8,012,464	10,513,048	10,775,874	11,045,271	11,321,402	11,604,437	11,894,548
Plus: Interest Earnings	229,271	270,376	274,233	233,259	183,925	162,252	166,309	170,466	174,728	179,096	183,574
Less: Interest Allocated to Cash Flow	(229,271)	(270,376)	(274,233)	(233,259)	(183,925)	(162,252)	(166,309)	(170,466)	(174,728)	(179,096)	(183,574)
Balance at End of Fiscal Year	\$ 22,973,938	\$ 20,286,207	\$ 16,278,167	\$ 10,380,061	\$ 8,012,464	\$ 8,212,776	\$ 8,418,095	\$ 8,628,548	\$ 8,844,261	\$ 9,065,368	\$ 9,292,002

Schedule 10. Long-Term Borrowing Projections

Long-Term Borrowing Projections

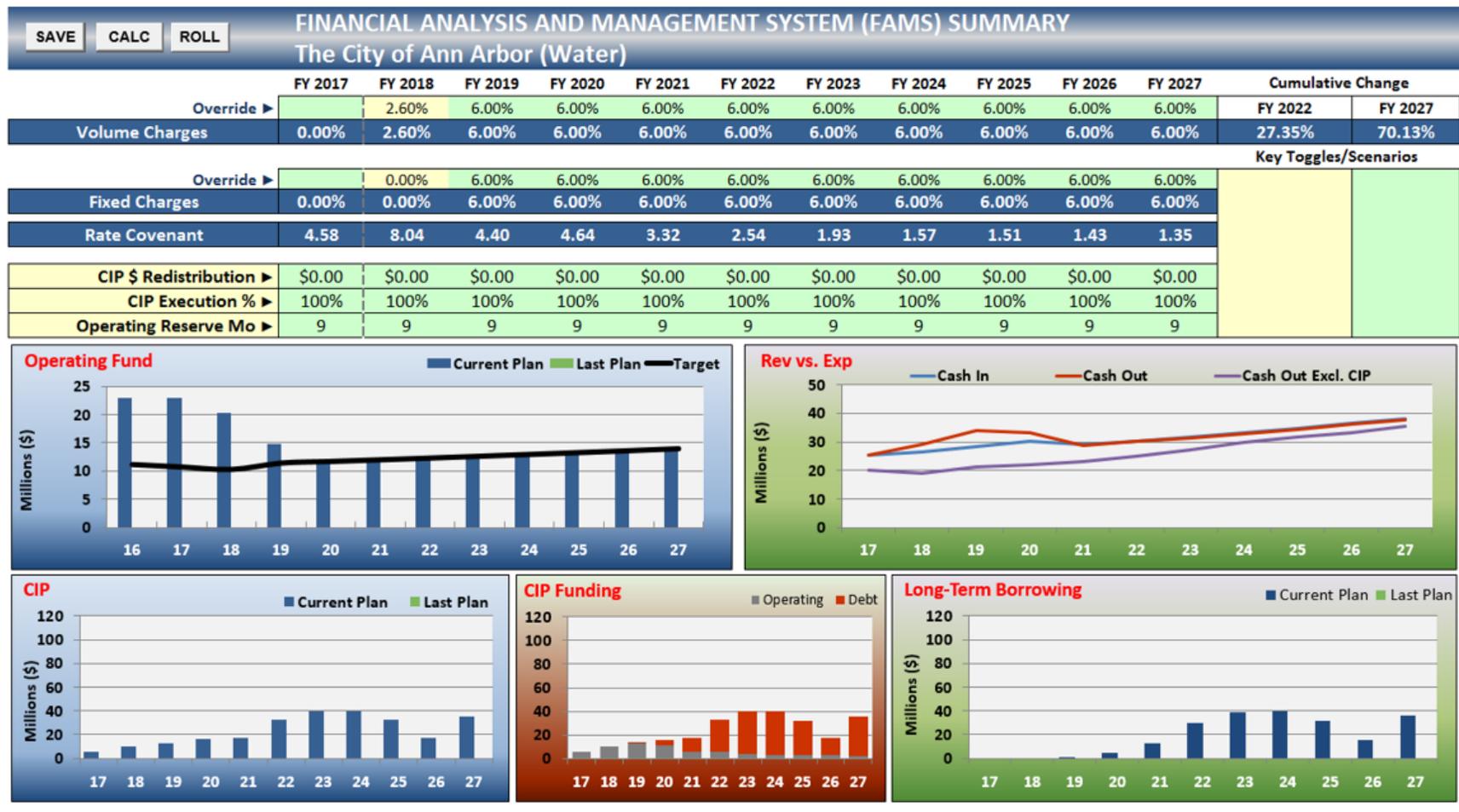
Schedule 10

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Term (Years)	30	30	30	30	30	30	30	30	30	30	30
Interest Rate	3.00%	3.25%	3.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Sources of Funds											
Par Amount	-	-	222,551	688,961	8,603,542	28,349,911	37,071,651	37,827,487	29,603,054	13,067,897	32,953,881
Uses of Funds											
Proceeds	-	-	206,000	636,540	7,933,928	26,143,435	34,186,361	34,883,370	27,299,046	12,050,822	30,389,077
Cost of Issuance	1.50% of Par	-	4,451	13,779	172,071	566,998	741,433	756,550	592,061	261,358	659,078
Underwriter's Discount	\$0.00 per \$1,000	-	-	-	-	-	-	-	-	-	-
Bond Insurance	- times total Debt Service	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	- Years Interest	-	-	-	-	-	-	-	-	-	-
Debt Service Surety	0.00% of Debt Service	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	1 Years of Debt Service	-	12,100	38,642	497,544	1,639,478	2,143,857	2,187,567	1,711,948	755,718	1,905,726
Other Costs											
Total Uses	\$0	-	222,551	688,961	8,603,542	28,349,911	37,071,651	37,827,487	29,603,054	13,067,897	32,953,881
1 Year Interest	\$0	-	7,789	25,836	344,142	1,133,996	1,482,866	1,513,099	1,184,122	522,716	1,318,155
Annual Debt Service	-	-	12,100	38,642	497,544	1,639,478	2,143,857	2,187,567	1,711,948	755,718	1,905,726
Total Debt Service	\$0	-	363,012	1,159,266	14,926,311	49,184,345	64,315,718	65,627,020	51,358,426	22,671,533	57,171,786
Cumulative Annual New Debt Service ⁽¹⁾	\$ -	\$ -	\$ 7,789	\$ 37,936	\$ 394,884	\$ 1,682,283	\$ 3,670,630	\$ 5,844,721	\$ 7,703,311	\$ 8,753,852	\$ 10,305,010

(1) Interest-only payment required in first year of issuance.

FAMS - Control Panel

Schedule 11



APPENDIX A2: REVENUE SUFFICIENCY ANALYSIS SUPPORTING SCHEDULES - SEWER

- Schedule 1 Assumptions
- Schedule 2 Beginning Fund Balances
- Schedule 3 Capital Improvement Program
- Schedule 4 Projection of Cash Inflows
- Schedule 5 Projection of Cash Outflows
- Schedule 6 Cost Escalation Factors
- Schedule 7 Pro Forma
- Schedule 8 Capital Projects Funding Summary
- Schedule 9 Funding Summary by Fund
- Schedule 10 Long-Term Borrowing Projections
- Schedule 11 FAMS-XL Control Panel

Schedule 1. Assumptions

Assumptions

Schedule 1

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<u>Annual Sewer System Growth:</u>											
Total Equivalent Residential Units	43,625	43,625	44,139	44,654	44,654	44,654	44,654	44,654	44,654	44,654	44,654
Growth in Accounts ¹		0	514	514	0	0	0	0	0	0	0
% Increase in Accounts		0.00%	1.18%	1.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Volume (CCF)	4,909,992	4,868,707	4,853,469	4,837,924	4,797,260	4,757,053	4,717,299	4,677,992	4,639,126	4,600,696	4,562,697
Growth in Volume		(41,285)	(15,238)	(15,545)	(40,664)	(40,206)	(39,754)	(39,307)	(38,866)	(38,430)	(38,000)
% Increase in Volume		-0.84%	-0.31%	-0.32%	-0.84%	-0.84%	-0.84%	-0.83%	-0.83%	-0.83%	-0.83%
Capital Recovery Charge	\$ 6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707
<u>Capital Spending:</u>											
Annual Capital Spending Execution %	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Annual CIP Escalation %	0%	0%	3%	3%	3%	3%	3%	3%	3%	3%	3%
<u>Interest Earning Rate on Fund Balances</u>	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

(1) Growth in FY 2018 & FY 2019 is representative of staff's expectations for new developments connections

Beginning Balances as of June 30, 2016

Schedule 2

	Revenue Fund	Restricted Reserves	Equipment Reserve
CURRENT UNRESTRICTED ASSETS			
Cash and Cash Equivalents	\$ 10,394,335	-	-
Equity in pooled cash and investments	29,983,284	-	-
Accounts Receivable	6,738,925	-	-
Special assessments	25,148	-	-
Improvement charges	25,217	-	-
Due from other governments	3,369,950	-	-
Less: Accounts Payable	50,536,859	-	-
Less: Accounts Payable	(9,411,614)	-	-
Less: Accrued liabilities	(229,847)	-	-
Less: Accrued interest payable	(1,161,966)	-	-
Less: Bonds payable, current	-	-	-
Less: Compensated absences, current	(326,406)	-	-
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	39,407,026	-	-
Plus/(Less): Equipment Replacement Fund Balance	(8,701,764)	-	10,912,529
Plus/(Less): Debt Service Reserve	(10,394,335)	10,394,335	-
Plus/(Less): Deferred Resources	(269,520)	-	-
NET UNRESTRICTED FUND BALANCE	20,041,407	10,394,335	10,912,529
Funds Encumbered or Reserved for Projects not in the CIP	-	-	-
AVAILABLE FUND BALANCE	\$ 20,041,407	\$ 10,394,335	\$ 10,912,529
Total Available Funds	\$ 41,348,271		

Source: FY 2017 Balance Sheet Listings

Schedule 3. Capital Improvement Program

Capital Improvement Program

Schedule 3

Project	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
2780 Packard Sanitary Extension	\$ -	224,000	-	-	-	-	-	-	-	-	-
Austin Sanitary Sewer Outlet	\$ -	-	-	-	-	290,000	435,000	-	-	-	-
Barton Dr (east of M-14 ramp) Sanitary Sewer Extension	\$ -	-	-	-	-	120,000	180,000	-	-	-	-
Calvin Street Sanitary Sewer	\$ -	-	-	-	-	-	-	125,000	510,000	215,000	-
Dover Place/Riverview Sanitary Sewer	\$ -	267,000	333,000	-	-	-	-	-	-	-	-
Glen/Fuller Diversion	\$ -	-	-	200,000	-	-	-	-	-	-	-
High Level Trunkline Sanitary Sewer Rehabilitation	\$ -	-	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-
Horman Ct Sanitary	\$ -	221,000	279,000	-	-	-	-	-	-	-	-
Lafayette - Lenawee Sanitary	\$ -	150,000	180,000	-	-	-	-	-	-	-	-
Lift Station Repair/Replacement Program -WWTP	\$ -	-	700,000	500,000	500,000	500,000	-	-	-	-	-
Michigan Stadium Sanitary Sewer Reroute	\$ -	-	-	-	-	-	-	930,000	1,170,000	-	-
Mulholland Murray Crosslot Sanitary Mains	\$ -	-	500,000	-	-	-	-	-	-	-	-
Northside Interceptor Condition Assessment	\$ -	280,000	-	-	-	-	-	-	-	-	-
Pittsfield Village Sanitary Sewers	\$ -	-	-	-	-	-	-	580,500	709,500	1,560,000	-
Rock Creek and Huntington Drive Sanitary Sewer Extension	\$ -	-	775,000	1,200,000	-	-	-	-	-	-	-
Sanitary Manhole Lid and Casting Sealing Program	\$ -	350,000	-	-	-	-	-	-	-	-	-
Sanitary Sewer Annexation Extensions	\$ -	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Collection System Asset Management Plan	\$ -	400,000	-	-	-	-	-	-	-	-	-
Sanitary Sewer Cost of Service Study	\$ -	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Lining Projects	\$ -	1,500,000	1,500,000	1,500,000	1,500,000	-	-	-	-	-	-
Sanitary Sewer System Public Works Capital Maintenance	\$ -	400,000	400,000	400,000	400,000	400,000	400,000	-	-	-	-
Scio Twp. Pump Station	\$ -	-	-	-	-	-	-	-	-	-	-
South side Interceptor Rehabilitation	\$ -	1,600,000	1,600,000	-	-	-	-	-	-	-	-
South Boulevard Lift Station Elimination & Gravity Sewer	\$ -	-	-	325,000	-	-	-	-	-	-	-
Springbrook Sanitary Sewer Extension	\$ -	-	-	-	-	260,000	-	-	-	-	-
Springwater Phase IV Sanitary Sewer	\$ -	-	-	-	-	-	-	160,000	-	-	-
Stone School Rd (Packard to Eisenhower) Sanitary Extension	\$ -	-	250,000	-	-	-	-	-	-	-	-
Wagner Road Sanitary Sewer - South	\$ -	-	267,000	333,000	-	-	-	-	-	-	-
Water Meter and MTU Replacement Program	\$ -	125,000	1,250,000	1,250,000	1,250,000	1,250,000	-	-	-	-	-
Wet Weather Mitigation (Long term)	\$ -	3,500,000	-	1,500,000	2,500,000	-	-	-	-	-	-
WWTP Area & Palmer Dr Area Odor Study	\$ -	200,000	-	-	-	-	-	-	-	-	-
WWTP Asset Management Plan	\$ -	400,000	-	-	-	-	-	-	-	-	-
Unspecified	\$ -	-	-	-	-	-	-	-	-	-	-
FY 2017 Projections	\$ -	-	-	-	-	-	-	-	-	-	-
9185 Sanitary Sewer Improvements	\$ 500,000	-	-	-	-	-	-	-	-	-	-
5834 NPDES Permit Dispute	\$ -	-	-	-	-	-	-	-	-	-	-
9154 Scio Township Pump Station Impr	\$ 85,946	-	-	-	-	-	-	-	-	-	-
9419 N Maple Estates Sewer Install	\$ 153,611	-	-	-	-	-	-	-	-	-	-
9777 Geddes Ave Improvements	\$ 825,000	-	-	-	-	-	-	-	-	-	-
0075 Sewer Revenue Bonds	\$ -	-	-	-	-	-	-	-	-	-	-
9095 Fuller/Glen Sanitary Sewer Diver	\$ -	-	-	-	-	-	-	-	-	-	-
9130 2014 Sewer Lining	\$ 500	-	-	-	-	-	-	-	-	-	-
9138 Londndry/Devnshr/Belmnt Water Mn	\$ -	-	-	-	-	-	-	-	-	-	-
9169 Ferdon/Wells Storm Sewer	\$ 117,055	-	-	-	-	-	-	-	-	-	-
9170 Sump Pump Installation Mods	\$ 394,064	-	-	-	-	-	-	-	-	-	-
9174 Development Offset Mitigat 2015	\$ 50,000	-	-	-	-	-	-	-	-	-	-
9183 Southside Interceptor Ph. III	\$ 2,200,000	-	-	-	-	-	-	-	-	-	-
9197 Sanitary Manhole Castings	\$ 19,804	-	-	-	-	-	-	-	-	-	-
9198 2016 Sanitary Sewer Lining	\$ 901,929	-	-	-	-	-	-	-	-	-	-
9220 2780 Packard Sanitary Ext	\$ 12,713	-	-	-	-	-	-	-	-	-	-

Schedule 3. Capital Improvement Program

<u>Project</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
9242 Riverview/Dover Pl Sewer & Water	\$ 7,500	-	-	-	-	-	-	-	-	-	-
9280 Nichols Arb Sewer & Siphon Rehab	\$ 1,024,486	-	-	-	-	-	-	-	-	-	-
9867 Stone School Road Improvements	\$ -	-	-	-	-	-	-	-	-	-	-
9874 PontiacTrail Imp-Skydale to M-14	\$ -	-	-	-	-	-	-	-	-	-	-
9486 Huron & Ashley Sanitary Sewer	\$ -	-	-	-	-	-	-	-	-	-	-
9224 Huron River Dr Sanitary Sewer	\$ 20,000	-	-	-	-	-	-	-	-	-	-
9402 WWTP Access Bridge Repair	\$ 150,000	-	-	-	-	-	-	-	-	-	-
9440 Secondary Effluent Pump WWTP	\$ 55,000	-	-	-	-	-	-	-	-	-	-
9510 WWTP Facility Renovations	\$ -	-	-	-	-	-	-	-	-	-	-
9510 WWTP Facility Renovations	\$ 3,143,176	-	-	-	-	-	-	-	-	-	-
Total Projects Paid	\$ 9,660,784	\$ 9,617,000	\$ 9,034,000	\$ 8,208,000	\$ 7,150,000	\$ 2,820,000	\$ 1,015,000	\$ 1,795,500	\$ 2,389,500	\$ 1,775,000	\$ -
Cumulative Inflation	100%	100%	103%	106%	109%	113%	116%	119%	123%	127%	130%
Inflated Project Amount	\$ 9,660,784	9,617,000	9,305,020	8,707,867	7,812,998	3,173,935	1,176,663	2,143,921	2,938,784	2,248,517	-
Annual Execution	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Executed Project Amount	\$ 9,660,784	9,617,000	9,305,020	8,707,867	7,812,998	3,173,935	1,176,663	2,143,921	2,938,784	2,248,517	-

Schedule 4. Projection of Cash Inflows

Projection of Cash Inflows

Schedule 4

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
1	<u>Rate Revenue Growth Assumptions:</u>										
2	Growth in Sewer Accounts NA										
3	Assumed Sewer Rate Increase NA 0.54% 7.00% 7.00% 7.00% 7.00% 7.00% 7.00% 0.00% 0.00% 0.00% 0.00%										
4	<u>Rate Revenue:</u>										
5	Volume Rate Revenue \$ 21,211,164 21,032,815 22,277,634 23,594,395 24,858,564 26,191,108 27,595,757 27,365,814 27,138,453 26,913,641 26,691,347										
6	Base Rate Revenue 2,080,285 2,205,103 2,387,284 2,584,165 2,765,057 2,958,611 3,165,714 3,165,714 3,165,714 3,165,714 3,165,714										
7	Total Other Operating Revenue \$ 23,291,450 23,237,918 24,664,918 26,178,560 27,623,622 29,149,719 30,761,471 30,531,528 30,304,167 30,079,355 29,857,061										
8	<u>Other Revenue:</u>										
9	Organization 8000 - Customer Service Forfeited Discounts \$ 270,701 216,265 216,265 216,265 216,265 216,265 216,265 216,265 216,265 216,265 216,265										
10	Organization 8000 - Customer Service Sewer Tap Permits 22,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000										
11	Organization 8000 - Customer Service Merch & Jobbing-Field 30,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000										
12	Organization 8500 - System Planning Miscellaneous - 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000										
13	Organization 6100 - Public Works Merch & Jobbing-Field 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500										
14	Organization 5300 - WWTP Operation Miscellaneous - 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050										
15	Organization 8500 - System Planning Site Plan Review 1,500 - - - - - - - - - -										
16	Total Other Operating Revenue \$ 325,701 266,815 266,815 266,815 266,815 266,815 266,815 266,815 266,815 266,815 266,815										
17	<u>Non-Operating Revenue:</u>										
18	Interest Income \$ 280,195 219,706 185,405 183,001 184,523 186,082 195,255 204,282 198,722 196,347 212,554										
19	Interest Income - Restricted 103,943 103,943 105,540 108,789 112,737 115,568 116,105 116,105 116,105 116,105 116,105										
20	Total Non-Operating Revenue \$ 384,138 323,650 290,946 291,790 297,260 301,650 311,360 320,387 314,826 312,451 328,659										
21	<u>Capital Recovery Charge</u>										
22	Total Non-Operating Revenue \$ - - 3,450,415 3,450,415 - - - - - - -										
23	Total Revenue \$ 24,001,289 \$ 23,828,382 \$ 28,673,094 \$ 30,187,580 \$ 28,187,696 \$ 29,718,184 \$ 31,339,645 \$ 31,118,730 \$ 30,885,808 \$ 30,658,621 \$ 30,452,534										

Schedule 5. Projection of Cash Outflows

Projection of Cash Outflows

Schedule 5

			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Personal Services														
1	Agency 046 - Systems Planning	Organization 8500 - System Planning	Permanent Time Worked	\$ 265,465	247,547	248,060	254,262	260,618	267,133	273,812	280,657	287,674	294,865	302,237
2	Agency 046 - Systems Planning	Organization 8500 - System Planning	Temporary Pay	\$ 35,000	29,190	31,843	32,639	33,455	34,291	35,149	36,027	36,928	37,851	38,798
3	Agency 046 - Systems Planning	Organization 8500 - System Planning	Severance Pay	\$ -	17,000	-	-	-	-	-	-	-	-	-
4	Agency 046 - Systems Planning	Organization 8500 - System Planning	Annual Sick Leave Payout	\$ 154	2,936	245	251	257	264	270	277	284	291	299
5	Agency 046 - Systems Planning	Organization 8500 - System Planning	Longevity Pay	\$ 90	90	90	92	95	97	99	102	104	107	110
6	Agency 046 - Systems Planning	Organization 8500 - System Planning	Benefit Waiver Pay	\$ 1,874	-	-	-	-	-	-	-	-	-	-
7	Agency 061 - Public Works	Organization 6100 - Public Works	Permanent Time Worked	\$ 739,676	712,405	718,105	736,058	754,459	773,321	792,654	812,470	832,782	853,601	874,941
8	Agency 061 - Public Works	Organization 6100 - Public Works	Temporary Pay	\$ 500	14,079	14,501	14,864	15,235	15,616	16,006	16,407	16,817	17,237	17,668
9	Agency 061 - Public Works	Organization 6100 - Public Works	Overtime Paid-Permanent	\$ 23,350	16,200	16,200	16,605	17,020	17,446	17,882	18,329	18,787	19,247	19,738
10	Agency 061 - Public Works	Organization 6100 - Public Works	Annual Sick Leave Payout	\$ 2,069	289	289	296	304	311	319	327	335	344	352
11	Agency 061 - Public Works	Organization 6100 - Public Works	Longevity Pay	\$ 7,260	5,316	5,316	5,449	5,585	5,725	5,868	6,015	6,165	6,319	6,477
12	Agency 061 - Public Works	Organization 6100 - Public Works	Benefit Waiver Pay	\$ 234	-	-	-	-	-	-	-	-	-	-
13	Agency 070 - Public Services Administration	Organization 1000 - Administration	Permanent Time Worked	\$ 38,388	40,582	40,582	41,597	42,636	43,702	44,795	45,915	47,063	48,239	49,445
14	Agency 070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocat	Permanent Time Worked	\$ 108,549	63,416	27,126	27,804	28,499	29,212	29,942	30,691	31,458	32,244	33,050
15	Agency 070 - Public Services Administration	Organization 1000 - Administration	Temporary Pay	\$ 5,000	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092
16	Agency 070 - Public Services Administration	Organization 1000 - Administration	Annual Sick Leave Payout	\$ 440	470	470	485	498	506	519	532	545	559	573
17	Agency 070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocat	Benefit Waiver Pay	\$ 90	90	90	92	95	97	99	102	104	107	110
18	Agency 075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Permanent Time Worked	\$ 369,321	413,448	449,738	460,532	471,584	482,903	494,492	506,360	518,513	530,957	543,700
19	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Permanent Time Worked	\$ 1,140,119	1,141,377	1,140,560	1,167,933	1,195,964	1,224,667	1,254,059	1,284,156	1,314,976	1,346,536	1,378,852
20	Agency 075 - Wastewater Treatment Plant	Organization 5600 - WWTP Maintenance	Permanent Time Worked	\$ 716,560	718,078	722,592	739,934	757,693	775,877	794,498	813,566	833,092	853,086	873,560
21	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Temporary Pay	\$ -	15,000	15,000	15,360	15,729	16,106	16,493	16,888	17,294	17,709	18,134
22	Agency 075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Overtime Paid-Permanent	\$ 1,000	-	-	-	-	-	-	-	-	-	-
23	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Overtime Paid-Permanent	\$ 168,000	166,240	171,122	175,229	179,434	183,741	188,151	192,666	197,290	202,025	206,874
24	Agency 075 - Wastewater Treatment Plant	Organization 5600 - WWTP Maintenance	Overtime Paid-Permanent	\$ 53,000	54,590	56,228	57,577	58,959	60,374	61,823	63,307	64,826	66,382	67,975
25	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Severance Pay	\$ 33,000	-	-	-	-	-	-	-	-	-	-
26	Agency 075 - Wastewater Treatment Plant	Organization 5600 - WWTP Maintenance	Severance Pay	\$ 40,000	67,400	83,722	85,731	87,789	89,896	92,053	94,263	96,525	98,841	101,214
27	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Annual Sick Leave Payout	\$ 3,211	3,223	3,223	3,300	3,380	3,461	3,544	3,629	3,716	3,805	3,896
28	Agency 075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Longevity Pay	\$ 1,800	1,200	1,200	1,229	1,258	1,288	1,319	1,351	1,384	1,417	1,451
29	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Longevity Pay	\$ 5,250	5,925	5,847	5,987	6,131	6,278	6,429	6,583	6,741	6,903	7,069
30	Agency 075 - Wastewater Treatment Plant	Organization 5600 - WWTP Maintenance	Longevity Pay	\$ 7,200	7,200	7,200	7,373	7,550	7,731	7,916	8,106	8,301	8,500	8,704
31	Agency 075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Benefit Waiver Pay	\$ 1,710	1,710	1,710	1,751	1,793	1,836	1,880	1,925	1,971	2,019	2,067
32	Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Benefit Waiver Pay	\$ 2,831	2,800	2,800	2,867	2,936	3,006	3,079	3,153	3,228	3,306	3,385
33	Agency 075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Equipment Allowance	\$ 1,719	2,190	2,494	2,554	2,615	2,678	2,742	2,808	2,875	2,944	3,015
				\$ 3,772,860	3,754,991	3,771,353	3,862,973	3,956,820	4,052,948	4,151,412	4,252,269	4,355,577	4,461,395	4,569,786
Fixed Operating Cost														
34	Agency 046 - Systems Planning	Organization 8500 - System Planning	Equipment Allowance	\$ 2,698	2,165	2,165	2,219	2,275	2,331	2,390	2,449	2,511	2,574	2,638
35	Agency 046 - Systems Planning	Organization 8500 - System Planning	Professional Services	\$ 3,086	31,000	31,000	31,775	32,569	33,384	34,218	35,074	35,950	36,849	37,770
36	Agency 046 - Systems Planning	Organization 8500 - System Planning	Telecommunications	\$ 600	800	800	820	841	862	883	905	928	951	975
37	Agency 046 - Systems Planning	Organization 8500 - System Planning	Rent City Vehicles	\$ 100	150	150	154	158	162	166	170	174	178	183
38	Agency 046 - Systems Planning	Organization 8500 - System Planning	Rent Outside Vehicles/Mile	\$ -	50	50	51	53	54	55	57	58	59	61
39	Agency 046 - Systems Planning	Organization 8500 - System Planning	Contracted Services	\$ 8,436	9,000	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966
40	Agency 046 - Systems Planning	Organization 8500 - System Planning	Printing	\$ 200	100	100	103	105	108	110	113	116	119	122
41	Agency 046 - Systems Planning	Organization 8500 - System Planning	Software Maintenance	\$ -	400	400	410	420	431	442	453	464	475	487
42	Agency 046 - Systems Planning	Organization 8500 - System Planning	Conference Training & Travel	\$ 1,250	2,960	3,410	3,495	3,583	3,672	3,764	3,858	3,955	4,053	4,155
43	Agency 046 - Systems Planning	Organization 8500 - System Planning	Employee Recognition	\$ 200	200	200	205	210	215	221	226	232	238	244
44	Agency 046 - Systems Planning	Organization 8500 - System Planning	Postage	\$ 250	100	100	103	105	108	110	113	116	119	122
45	Agency 046 - Systems Planning	Organization 8500 - System Planning	Materials & Supplies	\$ 1,608	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218
46	Agency 046 - Systems Planning	Organization 8500 - System Planning	Property Plant & Equipment	\$ 500	200	200	205	210	215	221	226	232	238	244
47	Agency 046 - Systems Planning	Organization 8500 - System Planning	Life Insurance	\$ 694	651	651	667	684	701	719	737	755	774	793
48	Agency 046 - Systems Planning	Organization 8500 - System Planning	Medical Insurance	\$ 29,668	30,182	32,405	33,215	34,046	34,897	35,769	36,663	37,580	38,519	39,482
49	Agency 046 - Systems Planning	Organization 8500 - System Planning	Disability Insurance	\$ 1,722	1,536	1,536	1,574	1,614	1,654	1,695	1,738	1,781	1,826	1,871
50	Agency 046 - Systems Planning	Organization 8500 - System Planning	Retiree Health Savings Acct	\$ 540	1,063	1,063	1,090	1,117	1,145	1,173	1,203	1,233	1,264	1,295
51	Agency 046 - Systems Planning	Organization 8500 - System Planning	Veiba Funding	\$ 41,555	30,177	30,177	30,931	31,705	32,497	33,310	34,143	34,996	35,871	36,768
52	Agency 046 - Systems Planning	Organization 8500 - System Planning	Retiree Medical Insurance	\$ -	5,064	5,064	5,191	5,320	5,453	5,590	5,729	5,873	6,020	6,170
53	Agency 046 - Systems Planning	Organization 8500 - System Planning	Workers Comp	\$ 3,238	2,693	2,680	2,747	2,816	2,886	2,958	3,032	3,108	3,186	3,265
54	Agency 046 - Systems Planning	Organization 8500 - System Planning	Social Security-Employer	\$ 20,524	19,328	19,162	19,641	20,132	20,635	21,151	21,680	22,222	22,778	23,347
55	Agency 046 - Systems Planning	Organization 8500 - System Planning	Retirement Contribution	\$ 61,646	57,883	57,381	58,816	60,286	61,793	63,338	64,921	66,544	68,208	69,913
56	Agency 046 - Systems Planning	Organization 8500 - System Planning	Dental Insurance	\$ 2,765	2,794	2,877	2,949	3,023	3,098	3,176	3,255	3,336	3,420	3,505
57	Agency 046 - Systems Planning	Organization 8500 - System Planning	Optical Insurance	\$ 362	361	372	381	391	401	411	421	431	442	453
58	Agency 046 - Systems Planning	Organization 8500 - System Planning	Dues & Licenses	\$ 650	112	12	12	13	13	13	14	14	14	15
59	Agency 046 - Systems Planning	Organization 8500 - System Planning	Unemployment Compensa	\$ 703	719	719	737	755	774	794	813	834	855	876
60	Agency 061 - Public Works	Organization 6100 - Public Works	Equipment Allowance	\$ 2,530	2,664	2,664	2,731	2,799	2,869	2,941	3,014	3,089	3,167	3,246
61	Agency 061 - Public Works	Organization 6100 - Public Works	Professional Services	\$ 2,500	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828
62	Agency 061 - Public Works	Organization 6100 - Public Works	Telecommunications	\$ 5,000	4,800	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092
63	Agency 061 - Public Works	Organization 6100 - Public Works	Building Maintenance	\$ 5,000	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092
64	Agency 061 - Public Works	Organization 6100 - Public Works	Radio Maintenance	\$ 1,707	1,205	1,241	1,272	1,304	1,336	1,370	1,404	1,439	1,474	1,512
65	Agency 061 - Public Works	Organization 6100 - Public Works	Radio System Service Char	\$ 16,607	10,475	10,588	10,853	11,124	11,402	11,687	11,979	12,279	12,586	12,900

Schedule 5. Projection of Cash Outflows

65	Agency	061 - Public Works	Organization 6100 - Public Works	Radio System Service Char	\$	16,607	10,475	10,588	10,853	11,124	11,402	11,687	11,979	12,279	12,586	12,900	
66	Agency	061 - Public Works	Organization 6100 - Public Works	Rent City Vehicles	\$	62,022	7	7	7	7	8	8	8	8	8	8	9
67	Agency	061 - Public Works	Organization 6100 - Public Works	Rent Outside Vehicles/Repair	\$	200	200	200	205	210	215	221	226	232	238	244	244
68	Agency	061 - Public Works	Organization 6100 - Public Works	Fleet Maintenance & Repair	\$	105,371	171,578	176,726	181,144	185,673	190,315	199,949	204,948	209,498	214,073	218,723	223,423
69	Agency	061 - Public Works	Organization 6100 - Public Works	Fleet Management	\$	7,038	7,093	7,093	7,270	7,452	7,638	7,829	8,025	8,226	8,431	8,642	8,842
70	Agency	061 - Public Works	Organization 6100 - Public Works	Contracted Services	\$	176,280	186,808	183,118	187,696	192,388	197,198	202,128	207,181	212,361	217,700	223,110	228,596
71	Agency	061 - Public Works	Organization 6100 - Public Works	Tipping Fees	\$	3,000	5,665	5,835	5,981	6,130	6,284	6,441	6,602	6,767	6,936	7,109	7,286
72	Agency	061 - Public Works	Organization 6100 - Public Works	Conference Training & Travel	\$	7,050	7,925	7,925	8,123	8,326	8,534	8,748	8,966	9,191	9,420	9,656	9,899
73	Agency	061 - Public Works	Organization 6100 - Public Works	Educational Reimbursement	\$	2,320	1,200	-	-	-	-	-	-	-	-	-	-
74	Agency	061 - Public Works	Organization 6100 - Public Works	Employee Recognition	\$	500	500	500	513	525	538	552	566	580	594	609	624
75	Agency	061 - Public Works	Organization 6100 - Public Works	Uniforms & Accessories	\$	700	3,800	3,800	3,895	3,992	4,092	4,194	4,299	4,407	4,517	4,630	4,746
76	Agency	061 - Public Works	Organization 6100 - Public Works	Materials & Supplies	\$	49,500	56,423	57,052	58,478	59,940	61,439	62,975	64,549	66,163	67,817	69,512	71,248
77	Agency	061 - Public Works	Organization 6100 - Public Works	Property Plant & Equipment	\$	5,000	7,000	7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742
78	Agency	061 - Public Works	Organization 6100 - Public Works	Inventory/Cost Of Goods Sold	\$	5,000	-	-	-	-	-	-	-	-	-	-	-
79	Agency	061 - Public Works	Organization 6100 - Public Works	Life Insurance	\$	486	918	918	941	964	989	1,013	1,039	1,065	1,091	1,118	1,145
80	Agency	061 - Public Works	Organization 6100 - Public Works	Medical Insurance	\$	165,602	160,028	172,288	176,595	181,010	185,535	190,174	194,928	199,801	204,796	209,916	215,079
81	Agency	061 - Public Works	Organization 6100 - Public Works	Disability Insurance	\$	549	549	549	563	577	591	606	621	637	653	669	685
82	Agency	061 - Public Works	Organization 6100 - Public Works	Retiree Health Savings Account	\$	3,054	4,715	4,715	4,833	4,954	5,078	5,204	5,335	5,468	5,605	5,745	5,887
83	Agency	061 - Public Works	Organization 6100 - Public Works	Veaba Funding	\$	119,808	103,563	103,563	106,152	108,806	111,526	114,314	117,172	120,101	123,104	126,181	129,324
84	Agency	061 - Public Works	Organization 6100 - Public Works	Retiree Medical Insurance	\$	126,906	141,792	141,792	145,337	148,970	152,694	156,512	160,425	164,435	168,546	172,760	177,079
85	Agency	061 - Public Works	Organization 6100 - Public Works	Workers Comp	\$	24,261	22,913	23,126	23,704	24,297	24,904	25,527	26,165	26,819	27,490	28,177	28,880
86	Agency	061 - Public Works	Organization 6100 - Public Works	Social Security-Employer	\$	57,002	54,738	55,169	56,548	57,962	59,411	60,896	62,419	63,979	65,579	67,218	68,897
87	Agency	061 - Public Works	Organization 6100 - Public Works	Retirement Contribution	\$	173,768	165,861	167,176	171,355	175,639	180,030	184,531	189,144	193,873	198,720	203,688	208,679
88	Agency	061 - Public Works	Organization 6100 - Public Works	Insurance Premiums	\$	4,901	6,069	6,069	6,221	6,376	6,536	6,699	6,867	7,038	7,214	7,394	7,578
89	Agency	061 - Public Works	Organization 6100 - Public Works	Dental Insurance	\$	13,202	12,616	12,995	13,320	13,653	13,994	14,344	14,703	15,070	15,447	15,833	16,228
90	Agency	061 - Public Works	Organization 6100 - Public Works	Optical Insurance	\$	1,546	1,475	1,521	1,559	1,598	1,638	1,679	1,721	1,764	1,808	1,853	1,900
91	Agency	061 - Public Works	Organization 6100 - Public Works	Dues & Licenses	\$	2,000	2,650	2,650	2,716	2,784	2,854	2,925	2,998	3,073	3,129	3,199	3,273
92	Agency	061 - Public Works	Organization 6100 - Public Works	Unemployment Compensation	\$	2,383	2,758	2,758	2,827	2,898	2,970	3,044	3,120	3,198	3,278	3,360	3,444
93	Agency	061 - Public Works	Organization 6100 - Public Works	Repair Parts Outside Repair	\$	21,000	21,000	21,000	21,525	22,063	22,615	23,180	23,760	24,354	24,962	25,586	26,226
94	Agency	070 - Public Services Administration	Organization 1000 - Administration	Equipment Allowance	\$	90	90	90	92	95	97	99	102	104	107	110	113
95	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Equipment Allowance	\$	561	510	206	211	216	222	227	233	239	245	251	257
96	Agency	070 - Public Services Administration	Organization 1000 - Administration	Professional Services	\$	15,000	15,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
97	Agency	070 - Public Services Administration	Organization 1000 - Administration	Legal Expenses	\$	5,000	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,366	24,971
98	Agency	070 - Public Services Administration	Organization 1000 - Administration	Conference Training & Travel	\$	3,000	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,746
99	Agency	070 - Public Services Administration	Organization 1000 - Administration	Employee Recognition	\$	100	100	100	103	105	108	110	113	116	119	122	125
100	Agency	070 - Public Services Administration	Organization 1000 - Administration	Life Insurance	\$	105	105	105	108	110	113	115	118	121	124	127	130
101	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Life Insurance	\$	230	147	64	66	67	69	70	72	74	76	77	79
102	Agency	070 - Public Services Administration	Organization 1000 - Administration	Medical Insurance	\$	7,019	7,217	7,763	7,949	8,140	8,335	8,536	8,740	8,950	9,165	9,385	9,610
103	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Medical Insurance	\$	15,717	9,275	3,812	3,903	3,997	4,093	4,191	4,292	4,395	4,500	4,608	4,719
104	Agency	070 - Public Services Administration	Organization 1000 - Administration	Disability Insurance	\$	248	248	248	254	260	266	273	279	286	293	300	307
105	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Disability Insurance	\$	572	339	145	148	152	156	159	163	167	171	175	179
106	Agency	070 - Public Services Administration	Organization 1000 - Administration	Retiree Health Savings Account	\$	208	208	208	213	218	223	229	234	240	246	251	257
107	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Retiree Health Savings Account	\$	-	341	100	102	105	107	110	113	115	118	121	124
108	Agency	070 - Public Services Administration	Organization 1000 - Administration	Veaba Funding	\$	3,570	3,971	3,971	4,066	4,164	4,264	4,366	4,471	4,578	4,688	4,801	4,916
109	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Veaba Funding	\$	16,422	4,288	2,700	2,765	2,831	2,899	2,969	3,040	3,113	3,188	3,264	3,342
110	Agency	070 - Public Services Administration	Organization 1000 - Administration	Workers Comp	\$	109	115	115	118	121	123	126	129	133	136	139	143
111	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Workers Comp	\$	1,106	681	342	350	359	367	376	385	394	404	413	423
112	Agency	070 - Public Services Administration	Organization 1000 - Administration	Social Security-Employer	\$	2,978	3,147	3,147	3,223	3,300	3,379	3,460	3,543	3,628	3,715	3,804	3,894
113	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Social Security-Employer	\$	8,346	4,889	2,088	2,138	2,189	2,242	2,296	2,351	2,407	2,465	2,524	2,584
114	Agency	070 - Public Services Administration	Organization 1000 - Administration	Excess Pension Refund	\$	-	47,692	-	-	-	-	-	-	-	-	-	-
115	Agency	070 - Public Services Administration	Organization 1000 - Administration	Retirement Contribution	\$	9,008	9,484	9,484	9,712	9,945	10,183	10,428	10,678	10,934	11,197	11,465	11,738
116	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Retirement Contribution	\$	25,183	14,648	6,266	6,416	6,570	6,728	6,890	7,055	7,224	7,398	7,575	7,755
117	Agency	070 - Public Services Administration	Organization 1000 - Administration	Insurance Premiums	\$	207,230	195,798	195,798	200,497	205,309	210,237	215,282	220,449	225,740	231,157	236,705	242,392
118	Agency	070 - Public Services Administration	Organization 1000 - Administration	Dental Insurance	\$	548	564	580	594	608	623	638	653	669	685	701	717
119	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Dental Insurance	\$	1,258	766	337	345	353	362	371	379	389	398	407	416
120	Agency	070 - Public Services Administration	Organization 1000 - Administration	Optical Insurance	\$	64	66	68	70	71	73	75	77	78	80	82	84
121	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Optical Insurance	\$	148	90	39	40	41	42	43	44	45	46	47	48
122	Agency	070 - Public Services Administration	Organization 1000 - Administration	Dues & Licenses	\$	7,500	12,000	12,000	12,288	12,583	12,885	13,194	13,511	13,835	14,167	14,507	14,854
123	Agency	070 - Public Services Administration	Organization 1000 - Administration	Municipal Service Charges	\$	537,079	664,843	684,788	701,223	718,052	735,286	752,932	771,003	789,507	808,455	827,858	847,719
124	Agency	070 - Public Services Administration	Organization 1000 - Administration	Unemployment Compensation	\$	98	114	114	117	120	122	125	128	131	135	138	142
125	Agency	070 - Public Services Administration	Organization 8501 - Utilities MY Personnel Allocation	Unemployment Compensation	\$	227	154	66	68	70	71	73	74	76	78	80	82
126	Agency	075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Professional Services	\$	25,000	225,000	25,000	25,600	26,214	26,844	27,488	28,147	28,823	29,515	30,223	30,946
127	Agency	075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Professional Services	\$	20,000	25,000	25,000	25,600	26,214	26,844	27,488	28,147	28,823	29,515	30,223	30,946
128	Agency	075 - Wastewater Treatment Plant	Organization 5600 - WWTP Maintenance	Professional Services	\$	35,000	15,000	16,000	16,384	16,777	17,180	17,592	18,014	18,447	18,889	19,341	19,802
129	Agency	075 - Wastewater Treatment Plant	Organization 5000 - WWTP Administration	Telecommunications	\$	10,0											

Schedule 5. Projection of Cash Outflows

136	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Radio System Service Char	\$	7,117	8,877	7,780	7,967	8,158	8,354	8,554	8,760	8,970	9,185	9,405
137	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Rent Outside Vehicles/Mile	\$	250	100	100	102	105	107	110	113	115	118	121
138	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Fleet Maintenance & Repai	\$	42,075	40,287	41,497	42,493	43,513	44,557	45,626	46,721	47,843	48,991	50,167
139	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Fleet Fuel	\$	5,376	330	364	373	382	391	400	410	420	430	440
140	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Fleet Management	\$	4,554	3,633	3,633	3,720	3,809	3,901	3,995	4,090	4,189	4,289	4,392
141	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Contracted Services	\$	6,000	81,678	82,810	84,797	86,833	88,917	91,051	93,236	95,473	97,765	100,111
142	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Contracted Services	\$	1,178,725	1,042,000	1,094,010	1,120,266	1,147,153	1,174,684	1,202,877	1,231,746	1,261,308	1,291,579	1,322,577
143	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Contracted Services	\$	111,000	122,250	222,500	227,840	233,308	238,908	244,641	250,513	256,525	262,682	268,986
144	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Printing	\$	500	500	500	512	524	537	550	563	576	590	604
145	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Printing	\$	150	150	150	154	157	161	165	169	173	177	181
146	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Software	\$	3,000	7,781	3,000	3,072	3,146	3,221	3,299	3,378	3,459	3,542	3,627
147	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Software Maintenance	\$	10,000	9,000	9,000	9,216	9,437	9,664	9,896	10,133	10,376	10,625	10,880
148	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Conference Training & Trav	\$	30,000	25,000	25,000	25,600	26,214	26,844	27,488	28,147	28,823	29,515	30,223
149	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Conference Training & Trav	\$	6,000	3,000	3,000	3,072	3,146	3,221	3,299	3,378	3,459	3,542	3,627
150	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Educational Reimbursemen	\$	5,000	5,000	5,000	5,120	5,243	5,369	5,498	5,629	5,765	5,903	6,045
151	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Advertising	\$	3,000	1,000	1,000	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209
152	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Employee Recognition	\$	1,881	1,881	1,881	1,926	1,972	2,020	2,068	2,118	2,169	2,221	2,274
153	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Postage	\$	400	300	300	307	315	322	330	338	346	354	363
154	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Postage	\$	1,000	800	800	819	839	859	880	901	922	944	967
155	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Uniforms & Accessories	\$	16,000	16,680	17,174	17,586	18,008	18,440	18,883	19,336	19,800	20,275	20,762
156	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Uniforms & Accessories	\$	-	800	800	819	839	859	880	901	922	944	967
157	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Materials & Supplies	\$	12,500	7,500	8,000	8,192	8,389	8,590	8,796	9,007	9,223	9,445	9,671
158	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Materials & Supplies	\$	53,000	55,500	61,500	62,976	64,487	66,035	67,620	69,243	70,905	72,606	74,349
159	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Materials & Supplies	\$	114,650	100,375	102,800	105,267	107,794	110,381	113,030	115,743	118,520	121,365	124,278
160	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Equipment Parts/Maintenan	\$	140,280	185,400	191,850	196,454	201,169	205,997	210,941	216,004	221,188	226,497	231,932
161	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Safety Related supplies	\$	500	1,500	1,500	1,536	1,573	1,611	1,649	1,689	1,729	1,771	1,813
162	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Deferred Comp Contributio	\$	-	520	520	532	545	558	572	585	600	614	629
163	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Deferred Comp Contributio	\$	-	520	520	532	545	558	572	585	600	614	629
164	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Life Insurance	\$	614	801	884	905	927	949	972	995	1,019	1,044	1,069
165	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Life Insurance	\$	419	998	992	1,016	1,040	1,065	1,091	1,117	1,144	1,171	1,199
166	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Life Insurance	\$	242	710	710	727	744	762	781	799	818	838	858
167	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Medical Insurance	\$	54,723	63,639	74,577	76,367	78,200	80,076	81,998	83,966	85,981	88,045	90,158
168	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Medical Insurance	\$	243,290	227,975	241,392	247,185	253,118	259,193	265,413	271,783	278,306	284,985	291,825
169	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Medical Insurance	\$	152,168	156,513	168,558	172,603	176,746	180,988	185,331	189,779	194,334	198,998	203,774
170	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Disability Insurance	\$	1,418	1,653	1,847	1,891	1,937	1,983	2,031	2,080	2,129	2,181	2,233
171	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Retiree Health Savings Acc	\$	9,546	8,724	8,508	8,712	8,921	9,135	9,355	9,579	9,809	10,044	10,286
172	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Retiree Health Savings Acc	\$	1,660	2,490	2,490	2,550	2,611	2,674	2,738	2,803	2,871	2,940	3,010
173	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Retiree Health Savings Acc	\$	-	1,320	1,561	1,598	1,637	1,676	1,716	1,758	1,800	1,843	1,887
174	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Veiba Funding	\$	69,258	59,248	60,836	62,296	63,791	65,322	66,890	68,495	70,139	71,822	73,546
175	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Veiba Funding	\$	107,100	135,014	135,014	138,254	141,572	144,970	148,449	152,012	155,661	159,396	163,222
176	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Veiba Funding	\$	128,520	127,072	127,072	130,122	133,245	136,443	139,717	143,070	146,504	150,020	153,621
177	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Retiree Medical Insurance	\$	400,242	455,760	455,760	466,698	477,899	489,369	501,113	513,140	525,456	538,066	550,980
178	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Workers Comp	\$	4,430	5,499	5,499	5,416	5,546	5,679	5,815	5,955	6,098	6,244	6,394
179	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Workers Comp	\$	18,563	17,306	17,447	17,866	18,295	18,734	19,183	19,644	20,115	20,598	21,092
180	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Workers Comp	\$	11,277	11,293	11,360	11,633	11,912	12,198	12,490	12,790	13,097	13,412	13,733
181	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Social Security-Employer	\$	28,413	31,817	34,615	35,446	36,296	37,168	38,060	38,973	39,908	40,866	41,847
182	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Social Security-Employer	\$	87,540	87,646	87,588	89,690	91,843	94,047	96,304	98,615	100,982	103,406	105,887
183	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Social Security-Employer	\$	54,921	55,038	55,383	56,712	58,073	59,467	60,894	62,356	63,852	65,385	66,954
184	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Retirement Contribution	\$	86,099	95,783	104,167	106,667	109,227	111,848	114,533	117,282	120,096	122,979	125,930
185	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Retirement Contribution	\$	266,472	265,771	265,565	271,939	278,465	285,148	291,992	299,000	306,176	313,524	321,048
186	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Retirement Contribution	\$	167,912	167,538	168,581	172,627	176,770	181,012	185,357	189,805	194,361	199,025	203,802
187	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Dental Insurance	\$	5,304	5,992	6,623	6,782	6,945	7,111	7,282	7,457	7,636	7,819	8,007
188	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Dental Insurance	\$	20,238	19,008	19,279	19,742	20,215	20,701	21,197	21,706	22,227	22,761	23,307
189	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Dental Insurance	\$	12,034	12,386	12,760	13,066	13,380	13,701	14,030	14,366	14,711	15,064	15,426
190	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Optical Insurance	\$	620	701	772	791	810	829	849	869	890	911	933
191	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Optical Insurance	\$	2,287	2,228	2,244	2,298	2,353	2,409	2,467	2,527	2,587	2,649	2,713
192	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Optical Insurance	\$	1,408	1,452	1,485	1,521	1,557	1,595	1,633	1,672	1,712	1,753	1,795
193	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Dues & Licenses	\$	5,000	1,600	1,700	1,741	1,783	1,825	1,869	1,914	1,960	2,007	2,055
194	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Dues & Licenses	\$	70,485	51,125	53,624	54,911	56,229	57,578	58,960	60,375	61,824	63,308	64,827
195	Agency	075 - Wastewater Treatment Plant	Organization	5000 - WWTP Administration	Unemployment Compensa	\$	955	1,202	1,292	1,323	1,355	1,387	1,421	1,455	1,490	1,525	1,562
196	Agency	075 - Wastewater Treatment Plant	Organization	5300 - WWTP Operation	Unemployment Compensa	\$	3,743	4,295	4,237	4,339	4,443	4,549	4,659	4,770	4,885	5,002	5,122
197	Agency	075 - Wastewater Treatment Plant	Organization	5600 - WWTP Maintenance	Unemployment Compensa	\$	2,167	2,486	2,486	2,546	2,607	2,669	2,733	2,799	2,866	2,935	3,005

Schedule 5. Projection of Cash Outflows

210 Variable Operating Cost													
211 Agency 061 - Public Works	Organization 6100 - Public Works	Fleet Fuel	\$ 50,344	28,993	31,951	32,750	33,569	34,408	35,268	36,150	37,053	37,980	38,929
210 Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Natural Gas	\$ 290,900	201,132	211,200	216,269	221,459	226,774	232,217	237,790	243,497	249,341	255,325
210 Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Other Fuels	\$ 30,000	30,000	30,000	30,720	31,457	32,212	32,985	33,777	34,588	35,418	36,268
210 Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Electricity	\$ 1,341,000	1,164,500	1,215,400	1,244,570	1,274,439	1,305,026	1,336,346	1,368,419	1,401,261	1,434,891	1,469,328
210 Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Water	\$ 6,500	5,000	5,000	5,120	5,243	5,369	5,498	5,629	5,765	5,903	6,045
211 Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Chemicals	\$ 644,000	452,000	462,000	473,088	484,442	496,069	507,974	520,166	532,650	545,433	558,524
			\$ 2,362,744	1,881,625	1,955,551	2,002,516	2,050,609	2,099,858	2,150,288	2,201,931	2,254,813	2,308,966	2,364,419
212 Minor Capital Outlay													
213 Agency 061 - Public Works	Organization 6100 - Public Works	Equipment	\$ 389,281	25,000	-	-	-	-	-	-	-	-	-
214 Agency 075 - Wastewater Treatment Plant	Organization 5300 - WWTP Operation	Property Plant & Equipment	\$ 2,000	3,000	3,000	3,072	3,146	3,221	3,299	3,378	3,459	3,542	3,627
215 Agency 075 - Wastewater Treatment Plant	Organization 5600 - WWTP Maintenance	Property Plant & Equipment	\$ 5,500	3,250	3,500	3,584	3,670	3,758	3,848	3,941	4,035	4,132	4,231
			\$ 396,781	31,250	6,500	6,656	6,816	6,979	7,147	7,318	7,494	7,674	7,858
216 Transfers Out													
217 Transfer To IT Fund			\$ 27,601	104,328	113,188	113,188	113,188	113,188	113,188	113,188	113,188	113,188	113,188
218 Transfer To IT Fund			\$ 92,795	121,253	126,824	126,824	126,824	126,824	126,824	126,824	126,824	126,824	126,824
219 Transfer To Maintenance Facilities			\$ 44,564	40,487	40,947	40,947	40,947	40,947	40,947	40,947	40,947	40,947	40,947
220 Transfer To Other Funds			\$ 702,595	668,867	682,556	682,556	682,556	682,556	682,556	682,556	682,556	682,556	682,556
221 Transfer To IT Fund			\$ 113,204	100,029	101,901	101,901	101,901	101,901	101,901	101,901	101,901	101,901	101,901
222 Transfer To IT Fund			\$ 41,311	48,505	50,978	50,978	50,978	50,978	50,978	50,978	50,978	50,978	50,978
223 Transfer To IT Fund			\$ 20,293	24,940	25,738	25,738	25,738	25,738	25,738	25,738	25,738	25,738	25,738
			\$ 1,042,363	1,108,409	1,142,132								
224 Debt Service													
225 2013 Series Refunding													
226 Principal			\$ 1,835,000	1,865,000	1,890,000	1,675,000	1,695,000	1,750,000	1,795,000	1,815,000	1,855,000	-	-
227 Interest			\$ 398,887	361,888	324,338	288,688	246,513	194,837	141,662	87,512	30,144	-	-
228 3010-01													
229 Principal			\$ 60,000	65,000	65,000	65,000	65,000	70,000	70,000	75,000	75,000	75,000	80,000
230 Interest			\$ 23,000	21,500	19,876	18,250	16,626	15,000	13,250	11,500	9,626	7,750	5,786
231 3010-02													
232 Principal			\$ 60,000	60,000	65,000	65,000	65,000	70,000	70,000	70,000	75,000	75,000	75,000
233 Interest			\$ 24,750	23,250	21,750	20,126	18,500	16,876	15,126	13,376	11,626	9,750	7,876
234 3010-03													
235 Principal			\$ 60,000	60,000	60,000	65,000	65,000	65,000	70,000	70,000	70,000	75,000	75,000
236 Interest			\$ 28,494	26,994	25,494	23,994	22,369	20,744	19,119	17,369	15,619	13,869	11,994
237 3010-04													
238 Principal			\$ 35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	45,000	45,000	45,000
239 Interest			\$ 18,668	17,793	16,918	16,043	15,168	14,168	13,168	12,168	11,168	10,043	8,918
240 3002-01													
241 Principal			\$ 45,000	45,000	45,000	50,000	50,000	50,000	50,000	49,672	-	-	-
242 Interest			\$ 6,251	5,520	4,788	4,057	3,245	2,432	1,619	807	-	-	-
243 3002-02													
244 Principal			\$ 45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000	49,382	-	-
245 Interest			\$ 6,977	6,246	5,515	4,784	4,052	3,240	2,427	1,615	802	-	-
246 3002-03													
247 Principal			\$ 45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	49,903	-
248 Interest			\$ 7,798	7,067	6,336	5,605	4,873	4,061	3,248	2,436	1,623	811	-
249 3002-04													
250 Principal			\$ 50,000	50,000	50,000	50,000	50,000	50,000	50,000	55,000	55,000	55,000	55,000
251 Interest			\$ 9,262	8,450	7,637	6,825	6,012	5,200	4,387	3,575	2,681	1,787	893
252 3002-05													
253 Principal			\$ 45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000	55,000	55,000	55,000
254 Interest			\$ 14,875	13,750	12,625	11,500	10,375	9,125	7,875	6,625	5,375	4,000	2,625
255 WWTP/SRF -PHASE I													
256 Principal			\$ 1,347,832	1,380,000	1,415,000	1,450,000	1,485,000	1,525,000	1,565,000	1,600,000	1,640,000	1,685,000	1,725,000
257 Interest			\$ 14,875	13,750	12,625	11,500	10,375	9,125	7,875	6,625	5,375	4,000	2,625
258 WWTP/SRF -PHASE II													
259 Principal			\$ -	-	3,010,000	3,070,000	3,135,000	3,195,000	3,260,000	3,325,000	3,395,000	3,465,000	3,535,000
260 Interest			\$ 1,466,100	1,466,100	1,436,000	1,375,200	1,313,150	1,249,850	1,185,300	1,119,450	1,052,250	983,650	913,650
261 Series 2016, Refunding													
262 Principal			\$ -	390,000	405,000	1,340,000	1,375,000	1,390,000	1,425,000	1,485,000	1,540,000	1,575,000	1,600,000
263 Interest			\$ 210,331	396,731	388,781	371,331	344,181	316,531	288,381	259,281	229,031	197,881	166,131
			\$ 5,858,101	6,454,039	9,457,683	10,157,902	10,190,440	10,216,188	10,248,438	10,277,011	10,279,703	8,388,444	8,365,498
264 Total Operating Expense			\$ 20,209,369	\$ 20,440,242	\$ 25,230,975	\$ 26,232,180	\$ 26,572,991	\$ 26,914,478	\$ 27,270,110	\$ 27,629,895	\$ 27,971,820	\$ 26,428,007	\$ 26,760,921

Schedule 6. Cost Escalation Factors

Operating Cost Escalation Factors

Schedule 6

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 Capitalized Asset Credit	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
2 Interest On Impr Chgs/SA	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
3 Permanent Time Worked	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
4 Temporary Pay	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
5 Temporary Pay Overtime	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6 Overtime Paid-Permanent	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
7 Professional Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
8 Legal Expenses	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
9 Rent City Vehicles	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
10 Contracted Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
11 Contracted Temp Empl Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
12 Printing	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
13 Operating Transfers	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
14 Operating Transfers 0074	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
15 Operating Transfers 0081	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
16 Advertising	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
17 Governmental Services	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
18 Postage	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
19 Materials & Supplies	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
20 Tree Purchases	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
21 Deferred Comp Contributions	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
22 Life Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
23 Medical Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
24 Disability Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
25 Social Security-Employer	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
26 Dental Insurance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
27 Optical Insurance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
28 Transfer To Other Funds	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
29 Unemployment Compensation	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
30 Bonded Project User Fees	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
31 Contingency	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
32 Burden	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
33 Capitalized Burden Credit	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
34 Construction	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
35 Capitalized asset credit - Personal servi	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
36 Construction Reimbursement	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
37 Bond/Note Proceeds	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
38 Prior Year Fund Balance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
39 Improvement Charges	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
40 Other Paid Time Off	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
41 Vacation Used	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
42 Comp Time Used	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
43 Personal Leave Used	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
44 Sick Time Used	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
45 Holiday	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
46 Severance Pay	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
47 Annual Sick Leave Payout	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
48 Longevity Pay	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
49 Benefit Waiver Pay	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
50 Equipment Allowance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
51 Uniform Allowance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
52 Telecommunications	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
53 Rent Outside V ehicles/Mileage	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
54 Software	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
55 Software Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
56 Conference Training & Travel	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
57 Educational Reimbursement	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
58 Background Check/Drug Screen	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
59 Employee Recognition	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
60 Property Plant & Equipment < \$5,000	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
61 Retiree Health Savings Account	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
62 Veba Funding	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
63 Retiree Medical Insurance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
64 Workers Comp	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
65 Retirement Contribution	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
66 Dues & Licenses	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
67 Transfer To IT Fund	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
68 Other Paid City Business	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
69 Hrs Attributable/Workers Comp	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
70 Building Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
71 Equipment Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
72 Radio Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
73 Radio System Service Charge	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
74 Fleet Maintenance & Repair	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
75 Fleet Fuel	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
76 Fleet Depreciation	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
77 Fleet Management	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
78 Tipping Fees	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
79 Training	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
80 Software Purchase	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
81 Non-Employee Travel	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
82 Uniforms & Accessories	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
83 Safety Related supplies	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
84 Recycled Materials	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
85 Inventory/Cost Of Goods Sold	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
86 Depreciation	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
87 ACA Health Care	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
88 Insurance Premiums	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
89 Transfer To Maintenance Facilities	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
90 Contrib Capital - Shared Costs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
91 Equipment	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
92 Sale Of Fixed Assets	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
93 Repair Parts	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
94 Repair Parts Regular	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
95 Repair Parts Outside Repairs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
96 Garage Repairs Garage Repairs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%

Schedule 6. Cost Escalation Factors

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
97 Replacement CR/Field	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
98 Accrued Leave Balances Changes	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
99 U.S. Environmental Protection Agency	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
100 Operating Transfers Art in Public Places	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
101 Bad Debts	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
102 Interest	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
103 Amortized Discount/Bonds	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
104 Paying Agent Fee	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
105 Paying Agent Fee/County	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
106 Handling & Storage/County	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
107 Replacement Cost Plant	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
108 Replacement Cost Field	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
109 Excess Pension Refund	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
110 Municipal Service Charges	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
111 Change in Accrued Pension Liability	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
112 Gain/Loss Sale of Fixed Asset	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
113 Bad Debt Recovery	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
114 Miscellaneous	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
115 Transfer To Other Agencies	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
116 Structures & Improvements	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
117 Infrastructure	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
118 Refund Prior Year Expense	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
119 Excess Comp Time Paid	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
120 Natural Gas	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
121 Other Fuels	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
122 Electricity	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
123 Water	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
124 Chemicals	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
125 Equipment Parts/Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
126 Purchasing Card-Pass Thru	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
127 Employer Match for Defined Contribut	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
128 Replacement CR/Plant	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
129 Default Inflation Factor (if expense not	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Forecast of Net Revenues and Debt Service Coverage

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 Rate Revenue Subject to Growth & Rate Adjustments											
2 Volume Rate Revenue	\$ 21,211,164	21,211,164	21,032,815	22,277,634	23,594,395	24,858,564	26,191,108	27,595,757	27,365,814	27,138,453	26,913,641
3 Additional Rate Revenue From Growth	-	(178,349)	(65,827)	(71,354)	(198,319)	(208,342)	(218,875)	(229,943)	(227,361)	(224,812)	(222,294)
4 Proposed Sewer Rate Adjustments	0.00%	0.00%	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%	0.00%	0.00%	0.00%
5 Additional Rate Revenue From Rate Adjustment	-	-	1,467,689	1,554,440	1,637,725	1,725,516	1,818,056	-	-	-	-
6 Price Elasticity Adjustment	-	-	(157,043)	(166,325)	(175,237)	(184,630)	(194,532)	-	-	-	-
7 Base Rate Revenue	\$ 2,080,285	2,080,285	2,205,103	2,387,284	2,584,165	2,765,057	2,958,611	3,165,714	3,165,714	3,165,714	3,165,714
8 Additional Rate Revenue From Growth	-	-	26,004	27,824	-	-	-	-	-	-	-
9 Proposed Sewer Rate Adjustments	0.00%	6.00%	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%	0.00%	0.00%	0.00%
10 Additional Rate Revenue From Rate Adjustment	-	124,817	156,177	169,058	180,892	193,554	207,103	-	-	-	-
11 Total Rate Revenue	\$ 23,291,450	23,237,918	24,664,918	26,178,560	27,623,622	29,149,719	30,761,471	30,531,528	30,304,167	30,079,355	29,857,061
12 Plus: Other Operating Revenues											
13 Other Operating Revenues	\$ 324,201	265,765	265,765	265,765	265,765	265,765	265,765	265,765	265,765	265,765	265,765
14 Equals: Total Operating Revenue	\$ 23,615,651	23,503,683	24,930,683	26,444,325	27,889,387	29,415,484	31,027,236	30,797,293	30,569,932	30,345,120	30,122,826
15 Less: Operating Expenses											
16 Personal Services	\$ (3,772,860)	(3,754,991)	(3,771,353)	(3,862,973)	(3,956,820)	(4,052,948)	(4,151,412)	(4,252,269)	(4,355,577)	(4,461,395)	(4,569,786)
17 Variable O&M	(2,362,744)	(1,881,625)	(1,955,551)	(2,002,516)	(2,050,609)	(2,099,858)	(2,150,288)	(2,201,931)	(2,254,813)	(2,308,966)	(2,364,419)
18 Fixed O&M	(6,776,520)	(7,209,928)	(8,897,756)	(9,060,000)	(9,226,174)	(9,396,372)	(9,570,693)	(9,749,235)	(9,932,101)	(10,119,397)	(10,311,228)
18 Equals: Net Operating Income	\$ 10,703,527	10,657,139	10,306,023	11,518,835	12,655,783	13,866,306	15,154,843	14,593,859	14,027,440	13,455,362	12,877,393
19 Plus: Non-Operating Income/(Expense)											
20 Non-Operating Revenue	\$ 1,500	1,050	3,451,465	3,451,465	1,050	1,050	1,050	1,050	1,050	1,050	1,050
21 Interest Income	384,138	323,650	290,946	291,790	297,260	301,650	311,360	320,387	314,826	312,451	328,659
22 Equals: Net Income	\$ 11,089,165	10,981,838	14,048,434	15,262,090	12,954,092	14,169,006	15,467,252	14,915,296	14,343,317	13,768,863	13,207,101
23 Cash Flow Test											
24 Net Income Available For Debt Service	\$ 11,089,165	10,981,838	14,048,434	15,262,090	12,954,092	14,169,006	15,467,252	14,915,296	14,343,317	13,768,863	13,207,101
25 Transfers In	-	-	-	-	-	-	-	-	-	-	-
26 Transfers Out	(1,042,363)	(1,108,409)	(1,142,132)	(1,142,132)	(1,142,132)	(1,142,132)	(1,142,132)	(1,142,132)	(1,142,132)	(1,142,132)	(1,142,132)
27 Senior Debt Service	(2,444,218)	(3,013,619)	(3,213,709)	(4,215,326)	(4,628,006)	(4,834,425)	(4,866,183)	(4,862,933)	(4,870,315)	(2,989,021)	(2,982,271)
28 State Revolving Loans	(3,413,883)	(3,440,419)	(6,449,564)	(6,482,883)	(6,529,745)	(6,564,820)	(6,598,395)	(6,630,217)	(6,625,527)	(6,615,563)	(6,599,367)
29 Capital Outlay	(396,781)	(31,250)	(6,500)	(6,656)	(6,816)	(6,979)	(7,147)	(7,318)	(7,494)	(7,674)	(7,858)
30 Net Cash Flow	\$ 3,791,921	3,388,141	3,236,529	3,415,094	647,393	1,620,650	2,853,396	2,272,695	1,697,848	3,014,474	2,475,473
31 Unrestricted Working Capital Reserve Fund Test											
32 Balance At Beginning Of Fiscal Year	\$ 20,041,407	14,172,544	7,943,685	7,312,330	7,462,745	7,616,802	7,774,589	9,451,322	9,580,096	8,339,160	9,105,117
33 Cash Flow Surplus/(Deficit)	3,791,921	3,388,141	3,236,529	3,415,094	647,393	1,620,650	2,853,396	2,272,695	1,697,848	3,014,474	2,475,473
34 Reserve Fund Balance Used for Cash Flow Deficit	-	-	-	-	-	-	-	-	-	-	-
34 Projects Paid with Cash	-	-	-	-	-	-	-	-	-	-	-
35 Projects Paid with Reserve Fund Balance	(9,660,784)	(9,617,000)	(3,867,883)	(3,264,679)	(493,336)	(1,462,863)	(1,176,663)	(2,143,921)	(2,938,784)	(2,248,517)	-
36 Balance At End Of Fiscal Year	\$ 14,172,544	7,943,685	7,312,330	7,462,745	7,616,802	7,774,589	9,451,322	9,580,096	8,339,160	9,105,117	11,580,590
37 Minimum Working Capital Reserve Target	6,456,062	6,423,272	7,312,330	7,462,745	7,616,802	7,774,589	7,936,197	8,101,717	8,271,246	8,444,879	8,622,716
38 Excess Working Capital Above Target	\$ 7,716,482	1,520,413	-	-	-	-	1,515,125	1,478,378	67,915	660,238	2,957,874

Capital Project Funding Summary

Schedule 8

<u>Capital Project Funding Sources:</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Cash Funded	\$ -	-	-	-	-	-	-	-	-	-	-
Reserve Balance Funded	9,660,784	9,617,000	3,867,883	3,264,679	493,336	1,462,863	1,176,663	2,143,921	2,938,784	2,248,517	-
Debt Proceeds	-	-	5,437,137	5,443,188	7,319,662	1,711,072	-	-	-	-	-
Total Projects Paid	\$ 9,660,784	9,617,000	9,305,020	8,707,867	7,812,998	3,173,935	1,176,663	2,143,921	2,938,784	2,248,517	-
Total CIP Input	9,660,784	9,617,000	9,305,020	8,707,867	7,812,998	3,173,935	1,176,663	2,143,921	2,938,784	2,248,517	-
Variance	\$ -	-	-	-	-	-	-	-	-	-	-

Schedule 9. Funding Summary by Fund

Funding Summary by Fund

Schedule 9

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<u>EQUIPMENT RESERVE</u>											
Balance at the Beginning of the Fiscal Year	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Additional Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
Less: Payment of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Less: Minimum Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Amount Available for Projects	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Amount Paid for Projects	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000	10,913,000
Minimum Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000
Less: Interest Allocated to Cash Flow	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)	(109,000)
Balance at End of Fiscal Year	\$ 10,913,000										
<u>REVENUE FUND</u>											
Balance at the Beginning of the Fiscal Year	\$ 20,041,407	14,172,544	7,943,685	7,312,330	7,462,745	7,616,802	7,774,589	9,451,322	9,580,096	8,339,160	9,105,117
Additional Annual Revenues	3,791,921	3,388,141	3,236,529	3,415,094	647,393	1,620,650	2,853,396	2,272,695	1,697,848	3,014,474	2,475,473
Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Less: Payment of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 23,833,328	17,560,685	11,180,213	10,727,424	8,110,138	9,237,452	10,627,985	11,724,016	11,277,944	11,353,634	11,580,590
Less: Minimum Fund Balance	(6,456,062)	(6,423,272)	(7,312,330)	(7,462,745)	(7,616,802)	(9,237,452)	(9,783,910)	(9,994,171)	(10,209,524)	(10,430,092)	(10,656,000)
Total Amount Available for Projects	\$ 17,377,266	11,137,413	3,867,883	3,264,679	493,336	-	844,074	1,729,845	1,068,420	923,542	924,590
Amount Paid for Projects	(9,660,784)	(9,617,000)	(3,867,883)	(3,264,679)	(493,336)	(1,462,863)	(1,176,663)	(2,143,921)	(2,938,784)	(2,248,517)	-
Subtotal	\$ 7,716,482	1,520,413	-	-	-	(1,462,863)	(332,589)	(414,076)	(1,870,364)	(1,324,975)	924,590
Minimum Fund Balance	6,456,062	6,423,272	7,312,330	7,462,745	7,616,802	9,237,452	9,783,910	9,994,171	10,209,524	10,430,092	10,656,000
Plus: Interest Earnings	171,070	110,581	76,280	73,875	75,398	76,957	86,130	95,157	89,596	87,221	103,429
Less: Interest Allocated to Cash Flow	(171,070)	(110,581)	(76,280)	(73,875)	(75,398)	(76,957)	(86,130)	(95,157)	(89,596)	(87,221)	(103,429)
Balance at End of Fiscal Year	\$ 14,172,544	\$ 7,943,685	\$ 7,312,330	\$ 7,462,745	\$ 7,616,802	\$ 7,774,589	\$ 9,451,322	\$ 9,580,096	\$ 8,339,160	\$ 9,105,117	\$ 11,580,590

Schedule 10. Long-Term Borrowing Projections

Long-Term Borrowing Projections

Schedule 10

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Term (Years)	30	30	30	30	30	30	30	30	30	30	30
Interest Rate	3.00%	3.25%	3.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
<u>Sources of Funds</u>											
Par Amount	\$0	-	5,873,993	5,891,455	7,937,433	1,855,484	-	-	-	-	-
<u>Uses of Funds</u>											
Proceeds	\$0	-	5,437,137	5,443,188	7,319,662	1,711,072	-	-	-	-	-
Cost of Issuance	1.50% of Par	-	117,480	117,829	158,749	37,110	-	-	-	-	-
Underwriter's Discount	\$0.00 per \$1,000	-	-	-	-	-	-	-	-	-	-
Bond Insurance	- times total Debt Service	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	- Years Interest	-	-	-	-	-	-	-	-	-	-
Debt Service Surety	0.00% of Debt Service	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	1 Years of Debt Service	-	319,377	330,438	459,023	107,303	-	-	-	-	-
<u>Other Costs</u>											
Total Uses	\$0	-	5,873,993	5,891,455	7,937,433	1,855,484	-	-	-	-	-
1 Year Interest	\$0	-	205,590	220,930	317,497	74,219	-	-	-	-	-
Annual Debt Service	-	-	319,377	330,438	459,023	107,303	-	-	-	-	-
Total Debt Service	\$0	-	9,581,305	9,913,131	13,770,676	3,219,085	-	-	-	-	-
Cumulative Annual New Debt Service ⁽¹⁾	\$ -	\$ -	\$ 205,590	\$ 540,306	\$ 967,312	\$ 1,183,056	\$ 1,216,140				

(1) Interest-only payment required in first year of issuance.

FAMS - Control Panel

Schedule 11

SAVE **CALC** **ROLL** **FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY**
The City of Ann Arbor (Sewer)

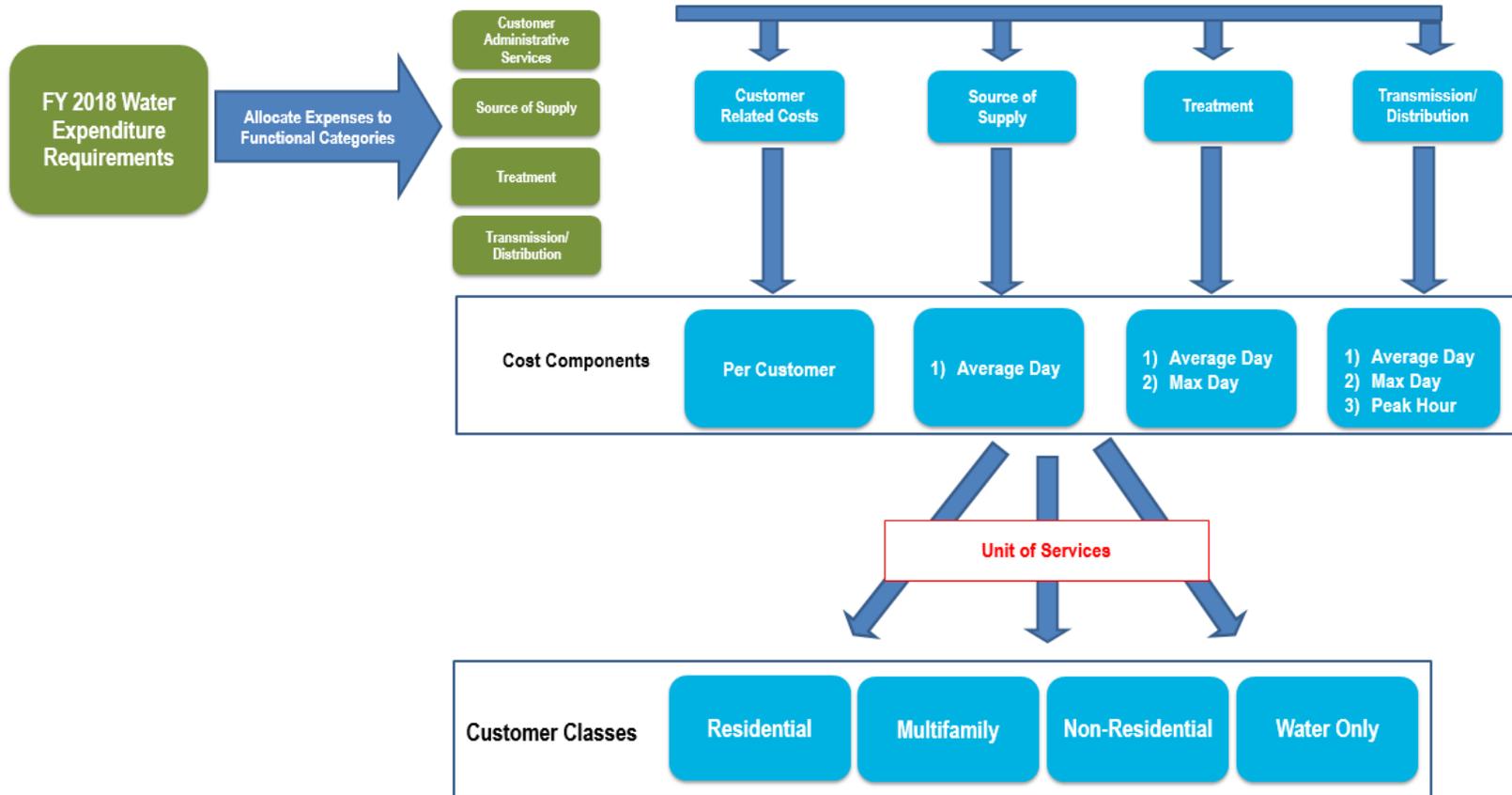
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Cumulative Change	
Override ▶		0.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%	0.00%	0.00%	FY 2022	FY 2027
Fixed Charges	0.00%	0.00%	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%	0.00%	0.00%	0.00%	37.73%	47.36%
Override ▶		6.00%	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%	0.00%	0.00%	0.00%	Key Toggles/Scenarios	
Volume Charges	0.00%	6.00%	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%	0.00%	0.00%	0.00%		
Rate Covenant	4.53	3.61	4.18	3.41	2.60	2.68	2.89	2.74	2.54	3.53	3.00		
CIP \$ Redistribution ▶	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
CIP Execution % ▶	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
Operating Reserve Mo ▶	6	6	6	6	6	6	6	6	6	6	6		
Quarterly Bill	\$76.05	\$79.95	\$85.54	\$91.48	\$97.93	\$104.74	\$112.07	\$112.07	\$112.07	\$112.07	\$112.07		
Change \$		\$3.90	\$5.59	\$5.94	\$6.45	\$6.81	\$7.33	\$0.00	\$0.00	\$0.00	\$0.00		
Change %		5.13%	6.99%	6.94%	7.05%	6.95%	7.00%	0.00%	0.00%	0.00%	0.00%		



APPENDIX B1: COST OF SERVICE ALLOCATION SUPPORTING SCHEDULES - WATER

- Schedule 1 Cost Allocation Framework
- Schedule 2 Water System Operating & Debt Service Expense Allocation to Functions
- Schedule 3 Allocation of Other Water Revenues
- Schedule 4 Water Functional Cost Allocations
- Schedule 5 Functional Allocation Summary
- Schedule 6 Water Revenue Requirement Allocations

Schedule 1. Cost Allocation Framework



*Only receives partial allocation of transmission and distribution cost associated with backbone infrastructure

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

Water System Operating & Debt Service Expense Allocation to Functions

Account	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Transmission/		Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	Transmission/Distribution \$ Allocation	Customer \$ Allocation	Fire Protection \$ Allocation	
					Meters/Services % Allocation	Fire Protection % Allocation							
	\$ -	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,733,092	6,680,168	7,654,889	345,405	95,565
0042-046-8500-1000-1100 - Permanent Time Worked	\$ 73,712	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	7,371	3,686	55,284	7,371	-
0042-046-8500-1000-1200 - Temporary Pay	\$ 31,843	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	3,184	1,592	23,882	3,184	-
0042-046-8500-1000-1741 - Longevity Pay	\$ 330	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	33	17	248	33	-
0042-046-8500-1000-1800 - Equipment Allowance	\$ 234	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	23	12	176	23	-
0042-046-8500-1000-2100 - Professional Services	\$ 6,000	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	600	300	4,500	600	-
0042-046-8500-1000-2240 - Telecommunications	\$ 700	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	70	35	525	70	-
0042-046-8500-1000-2410 - Rent City Vehicles	\$ 500	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	50	25	375	50	-
0042-046-8500-1000-2421 - Fleet Maintenance & Repair	\$ 1,445	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	145	72	1,084	145	-
0042-046-8500-1000-2422 - Fleet Fuel	\$ 501	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	50	25	376	50	-
0042-046-8500-1000-2423 - Fleet Depreciation	\$ 3,787	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	379	189	2,840	379	-
0042-046-8500-1000-2424 - Fleet Management	\$ 173	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	17	9	130	17	-
0042-046-8500-1000-2430 - Contracted Services	\$ 1,000	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	100	50	750	100	-
0042-046-8500-1000-2500 - Printing	\$ 2,400	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	240	120	1,800	240	-
0042-046-8500-1000-2640 - Software	\$ 400	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	40	20	300	40	-
0042-046-8500-1000-2660 - Software Maintenance	\$ 400	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	40	20	300	40	-
0042-046-8500-1000-2700 - Conference Training & Travel	\$ 5,200	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	520	260	3,900	520	-
0042-046-8500-1000-2908 - Background Check/Drug Screen	\$ 100	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	10	5	75	10	-
0042-046-8500-1000-3100 - Postage	\$ 400	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	40	20	300	40	-
0042-046-8500-1000-3300 - Uniforms & Accessories	\$ 50	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	5	3	38	5	-
0042-046-8500-1000-3400 - Materials & Supplies	\$ 1,000	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	100	50	750	100	-
0042-046-8500-1000-3440 - Property Plant & Equipment < \$5,000	\$ 500	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	50	25	375	50	-
0042-046-8500-1000-4220 - Life Insurance	\$ 164	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	16	8	123	16	-
0042-046-8500-1000-4230 - Medical Insurance	\$ 8,660	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	866	433	6,495	866	-
0042-046-8500-1000-4234 - Disability Insurance	\$ 298	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	30	15	224	30	-
0042-046-8500-1000-4237 - Retiree Health Savings Account	\$ 249	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	25	12	187	25	-
0042-046-8500-1000-4238 - Veba Funding	\$ 9,530	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	953	477	7,148	953	-
0042-046-8500-1000-4239 - Retiree Medical Insurance	\$ 10,128	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,013	506	7,596	1,013	-
0042-046-8500-1000-4240 - Workers Comp	\$ 637	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	64	32	478	64	-
0042-046-8500-1000-4250 - Social Security-Employer	\$ 5,662	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	566	283	4,247	566	-
0042-046-8500-1000-4259 - Retirement Contribution	\$ 17,103	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,710	855	12,827	1,710	-
0042-046-8500-1000-4270 - Dental Insurance	\$ 1,014	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	101	51	761	101	-
0042-046-8500-1000-4280 - Optical Insurance	\$ 119	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	12	6	89	12	-
0042-046-8500-1000-4300 - Dues & Licenses	\$ 1,148	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	115	57	861	115	-
0042-046-8500-1000-4423 - Transfer To IT Fund	\$ 126,759	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	12,676	6,338	95,069	12,676	-
0042-046-8500-1000-4440 - Unemployment Compensation	\$ 204	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	20	10	153	20	-
0042-046-8500-3360-1100 - Permanent Time Worked	\$ 14,670	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,467	734	11,003	1,467	-
0042-046-8500-3360-1800 - Equipment Allowance	\$ 156	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	16	8	117	16	-
0042-046-8500-3360-4220 - Life Insurance	\$ 40	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	4	2	30	4	-
0042-046-8500-3360-4230 - Medical Insurance	\$ 2,227	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	223	111	1,670	223	-
0042-046-8500-3360-4234 - Disability Insurance	\$ 100	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	10	5	75	10	-
0042-046-8500-3360-4238 - Veba Funding	\$ 3,176	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	318	159	2,382	318	-
0042-046-8500-3360-4240 - Workers Comp	\$ 132	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	13	7	99	13	-
0042-046-8500-3360-4250 - Social Security-Employer	\$ 1,133	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	113	57	850	113	-
0042-046-8500-3360-4259 - Retirement Contribution	\$ 3,388	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	339	169	2,541	339	-
0042-046-8500-3360-4270 - Dental Insurance	\$ 169	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	17	8	127	17	-
0042-046-8500-3360-4280 - Optical Insurance	\$ 20	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	2	1	15	2	-
0042-046-8500-3360-4440 - Unemployment Compensation	\$ 45	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	5	2	34	5	-
0042-046-8500-7019-1100 - Permanent Time Worked	\$ -	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	-
0042-046-8500-7019-1800 - Equipment Allowance	\$ 20,747	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	20,747	-
0042-046-8500-7019-4220 - Life Insurance	\$ 195	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	195	-
0042-046-8500-7019-4230 - Medical Insurance	\$ 58	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	58	-
0042-046-8500-7019-4234 - Disability Insurance	\$ 2,961	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	2,961	-
0042-046-8500-7019-4234 - Disability Insurance	\$ 125	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	125	-

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

0042-046-8500-7021-4238 - Veba Funding	\$	6,036	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	167	2,134	3,660	76	-
0042-046-8500-7021-4240 - Workers Comp	\$	461	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	13	163	279	6	-
0042-046-8500-7021-4250 - Social Security-Employer	\$	2,673	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	74	945	1,621	34	-
0042-046-8500-7021-4259 - Retirement Contribution	\$	8,001	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	221	2,829	4,851	100	-
0042-046-8500-7021-4270 - Dental Insurance	\$	338	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	9	119	205	4	-
0042-046-8500-7021-4280 - Optical Insurance	\$	40	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	1	14	24	1	-
0042-046-8500-7021-4440 - Unemployment Compensation	\$	86	Fixed Assets	2.76%	35.35%	60.63%	1.25%	0.00%	100%	2	30	52	1	-
0042-046-8500-7022 - Water Supply System-Systems Planning-System Planning-Development Process	\$	-	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	-	-	-	-	-
0042-046-8500-7022-1100 - Permanent Time Worked	\$	97,252	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	9,725	4,863	72,939	9,725	-
0042-046-8500-7022-1721 - Annual Sick Leave Payout	\$	2,936	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	294	147	2,202	294	-
0042-046-8500-7022-1721 - Benefit Waiver Pay	\$	270	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	27	14	203	27	-
0042-046-8500-7022-1800 - Equipment Allowance	\$	908	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	91	45	681	91	-
0042-046-8500-7022-4220 - Life Insurance	\$	250	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	25	13	188	25	-
0042-046-8500-7022-4230 - Medical Insurance	\$	13,243	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,324	662	9,932	1,324	-
0042-046-8500-7022-4234 - Disability Insurance	\$	594	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	59	30	446	59	-
0042-046-8500-7022-4237 - Retiree Health Savings Account	\$	407	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	41	20	305	41	-
0042-046-8500-7022-4238 - Veba Funding	\$	14,296	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,430	715	10,722	1,430	-
0042-046-8500-7022-4240 - Workers Comp	\$	764	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	76	38	573	76	-
0042-046-8500-7022-4250 - Social Security-Employer	\$	7,734	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	773	387	5,801	773	-
0042-046-8500-7022-4259 - Retirement Contribution	\$	23,144	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	2,314	1,157	17,358	2,314	-
0042-046-8500-7022-4270 - Dental Insurance	\$	1,341	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	134	67	1,006	134	-
0042-046-8500-7022-4280 - Optical Insurance	\$	158	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	16	8	119	16	-
0042-046-8500-7022-4440 - Unemployment Compensation	\$	326	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	33	16	245	33	-
0042-046-8500-7023 - Water Supply System-Systems Planning-System Planning-Program Management	\$	-	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	-	-	-	-	-
0042-046-8500-7023-1100 - Permanent Time Worked	\$	4,215	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	422	211	3,161	422	-
0042-046-8500-7023-1800 - Equipment Allowance	\$	39	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	4	2	29	4	-
0042-046-8500-7023-4220 - Life Insurance	\$	10	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1	1	8	1	-
0042-046-8500-7023-4230 - Medical Insurance	\$	25	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	3	1	19	3	-
0042-046-8500-7023-4234 - Disability Insurance	\$	25	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	3	1	19	3	-
0042-046-8500-7023-4238 - Veba Funding	\$	794	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	79	40	596	79	-
0042-046-8500-7023-4240 - Workers Comp	\$	79	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	8	4	59	8	-
0042-046-8500-7023-4250 - Social Security-Employer	\$	326	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	33	16	245	33	-
0042-046-8500-7023-4259 - Retirement Contribution	\$	974	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	97	49	731	97	-
0042-046-8500-7023-4440 - Unemployment Compensation	\$	11	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1	1	8	1	-
0042-046-8500-7024 - Water Supply System-Systems Planning-System Planning-Asset Management	\$	-	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	-	-	-	-	-
0042-046-8500-7024-1100 - Permanent Time Worked	\$	118,785	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	11,879	5,939	89,089	11,879	-
0042-046-8500-7024-1800 - Equipment Allowance	\$	1,326	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	133	66	995	133	-
0042-046-8500-7024-4220 - Life Insurance	\$	348	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	35	17	261	35	-
0042-046-8500-7024-4230 - Medical Insurance	\$	16,877	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,688	844	12,658	1,688	-
0042-046-8500-7024-4234 - Disability Insurance	\$	845	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	85	42	634	85	-
0042-046-8500-7024-4237 - Retiree Health Savings Account	\$	815	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	82	41	611	82	-
0042-046-8500-7024-4238 - Veba Funding	\$	11,437	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	1,144	572	8,578	1,144	-
0042-046-8500-7024-4240 - Workers Comp	\$	1,301	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	130	65	976	130	-
0042-046-8500-7024-4250 - Social Security-Employer	\$	9,189	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	919	459	6,892	919	-
0042-046-8500-7024-4259 - Retirement Contribution	\$	27,438	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	2,744	1,372	20,579	2,744	-
0042-046-8500-7024-4270 - Dental Insurance	\$	1,273	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	127	64	955	127	-
0042-046-8500-7024-4280 - Optical Insurance	\$	182	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	18	9	137	18	-
0042-046-8500-7024-4440 - Unemployment Compensation	\$	386	Management Estimate	10.00%	5.00%	75.00%	10.00%	0.00%	100%	39	19	290	39	-
0042-061-6100-1000 - Water Supply System-Public Works-Public Works-Administration	\$	-	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-
0042-061-6100-1000-1100 - Permanent Time Worked	\$	86,345	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	86,345	-	-
0042-061-6100-1000-1721 - Annual Sick Leave Payout	\$	248	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	248	-	-
0042-061-6100-1000-1741 - Longevity Pay	\$	390	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	390	-	-
0042-061-6100-1000-1800 - Equipment Allowance	\$	974	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	974	-	-
0042-061-6100-1000-2100 - Professional Services	\$	1,500	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,500	-	-
0042-061-6100-1000-2240 - Telecommunications	\$	10,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	10,000	-	-
0042-061-6100-1000-2421 - Fleet Maintenance & Repair	\$	500	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	500	-	-
0042-061-6100-1000-2422 - Fleet Fuel	\$	308	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	308	-	-
0042-061-6100-1000-2423 - Fleet Depreciation	\$	3,274	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	3,274	-	-
0042-061-6100-1000-2424 - Fleet Management	\$	173	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	173	-	-
0042-061-6100-1000-2850 - Advertising	\$	200	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	200	-	-
0042-061-6100-1000-2951 - Employee Recognition	\$	700	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	700	-	-
0042-061-6100-1000-3100 - Postage	\$	50	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	50	-	-
0042-061-6100-1000-3300 - Uniforms & Accessories	\$	4,425	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	4,425	-	-
0042-061-6100-1000-3400 - Materials & Supplies	\$	250	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	250	-	-
0042-061-6100-1000-4220 - Life Insurance	\$	181	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	181	-	-
0042-061-6100-1000-4230 - Medical Insurance	\$	16,636	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	16,636	-	-
0042-061-6100-1000-4234 - Disability Insurance	\$	265	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	265	-	-
0042-061-6100-1000-4237 - Retiree Health Savings Account	\$	216	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	216	-	-
0042-061-6100-1000-4238 - Veba Funding	\$	14,137	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	14,137	-	-
0042-061-6100-1000-4240 - Workers Comp	\$	408	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	408	-	-
0042-061-6100-1000-4250 - Social Security-Employer	\$	6,637	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	6,637	-	-
0042-061-6100-1000-4259 - Retirement Contribution	\$	20,093	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	20,093	-	-
0042-061-6100-1000-4260 - Insurance Premiums	\$	10,541	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	10,541	-	-
0042-061-6100-1000-4270 - Dental Insurance	\$	1,296	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,296	-	-
0042-061-6100-1000-4280 - Optical Insurance	\$	151	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	151	-	-

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

0042-061-6100-1100 - Water Supply System-Public Works-Public Works-Fringe Benefits	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-
0042-061-6100-1100-4239 - Retiree Medical Insurance	\$ 182,304	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	182,304	-
0042-061-6100-1372 - Water Supply System-Public Works-Public Works-Revolving Supply	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-
0042-061-6100-4500 - Water Supply System-Public Works-Public Works-Engineering - Others	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-
0042-061-6100-4500-1100 - Permanent Time Worked	\$ 33,866	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	33,866	-
0042-061-6100-4500-1200 - Temporary Pay	\$ 3,094	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	3,094	-
0042-061-6100-4500-1800 - Equipment Allowance	\$ 312	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	312	-
0042-061-6100-4500-4220 - Life Insurance	\$ 80	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	80	-
0042-061-6100-4500-4230 - Medical Insurance	\$ 5,873	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	5,873	-
0042-061-6100-4500-4234 - Disability Insurance	\$ 199	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	199	-
0042-061-6100-4500-4237 - Retiree Health Savings Account	\$ 332	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	332	-
0042-061-6100-4500-4240 - Workers Comp	\$ 229	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	229	-
0042-061-6100-4500-4250 - Social Security-Employer	\$ 2,614	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	2,614	-
0042-061-6100-4500-4259 - Retirement Contribution	\$ 7,823	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	7,823	-
0042-061-6100-4500-4270 - Dental Insurance	\$ 451	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	451	-
0042-061-6100-4500-4280 - Optical Insurance	\$ 53	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	53	-
0042-061-6100-4500-4440 - Unemployment Compensation	\$ 90	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	90	-
0042-061-6100-6210 - Water Supply System-Public Works-Public Works-Operations	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-
0042-061-6100-6210-1100 - Permanent Time Worked	\$ 100,202	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	100,202	-
0042-061-6100-6210-1200 - Temporary Pay	\$ 10,312	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	10,312	-
0042-061-6100-6210-1401 - Overtime Paid-Permanent	\$ 10,300	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	10,300	-
0042-061-6100-6210-1741 - Longevity Pay	\$ 756	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	756	-
0042-061-6100-6210-1800 - Equipment Allowance	\$ 990	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	990	-
0042-061-6100-6210-2330 - Radio Maintenance	\$ 1,205	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,205	-
0042-061-6100-6210-2331 - Radio System Service Charge	\$ 10,636	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	10,636	-
0042-061-6100-6210-2421 - Fleet Maintenance & Repair	\$ 97,128	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	97,128	-
0042-061-6100-6210-2422 - Fleet Fuel	\$ 25,984	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	25,984	-
0042-061-6100-6210-2423 - Fleet Depreciation	\$ 126,264	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	126,264	-
0042-061-6100-6210-2424 - Fleet Management	\$ 5,536	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	5,536	-
0042-061-6100-6210-2430 - Contracted Services	\$ 250	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	250	-
0042-061-6100-6210-2700 - Conference Training & Travel	\$ 5,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	5,000	-
0042-061-6100-6210-3300 - Uniforms & Accessories	\$ 1,500	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,500	-
0042-061-6100-6210-3400 - Materials & Supplies	\$ 1,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,000	-
0042-061-6100-6210-4220 - Life Insurance	\$ 112	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	112	-
0042-061-6100-6210-4230 - Medical Insurance	\$ 18,648	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	18,648	-
0042-061-6100-6210-4234 - Disability Insurance	\$ 70	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	70	-
0042-061-6100-6210-4238 - Veba Funding	\$ 20,173	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	20,173	-
0042-061-6100-6210-4240 - Workers Comp	\$ 3,562	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	3,562	-
0042-061-6100-6210-4250 - Social Security-Employer	\$ 7,752	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	7,752	-
0042-061-6100-6210-4259 - Retirement Contribution	\$ 23,321	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	23,321	-
0042-061-6100-6210-4270 - Dental Insurance	\$ 1,430	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,430	-
0042-061-6100-6210-4280 - Optical Insurance	\$ 167	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	167	-
0042-061-6100-6210-4300 - Dues & Licenses	\$ 500	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	500	-
0042-061-6100-6210-4424 - Transfer To Maintenance Facilities	\$ 43,861	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	43,861	-
0042-061-6100-6210-4440 - Unemployment Compensation	\$ 287	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	287	-
0042-061-6100-7010 - Water Supply System-Public Works-Public Works-Customer Service	\$ -	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-
0042-061-6100-7010-1100 - Permanent Time Worked	\$ 97,615	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	97,615	-
0042-061-6100-7010-1401 - Overtime Paid-Permanent	\$ 11,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	11,000	-
0042-061-6100-7010-1741 - Longevity Pay	\$ 900	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	900	-
0042-061-6100-7010-1800 - Equipment Allowance	\$ 1,365	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	1,365	-
0042-061-6100-7010-2240 - Telecommunications	\$ 500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	500	-
0042-061-6100-7010-2410 - Rent City Vehicles	\$ 10,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	10,000	-
0042-061-6100-7010-2430 - Contracted Services	\$ 32,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	32,500	-
0042-061-6100-7010-3400 - Materials & Supplies	\$ 17,240	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	17,240	-
0042-061-6100-7010-3440 - Property Plant & Equipment < \$5,000	\$ 654,575	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	654,575	-
0042-061-6100-7010-4220 - Life Insurance	\$ 91	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	91	-
0042-061-6100-7010-4230 - Medical Insurance	\$ 24,820	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	24,820	-
0042-061-6100-7010-4237 - Retiree Health Savings Account	\$ 623	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	623	-
0042-061-6100-7010-4238 - Veba Funding	\$ 15,884	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	15,884	-
0042-061-6100-7010-4240 - Workers Comp	\$ 3,766	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	3,766	-
0042-061-6100-7010-4250 - Social Security-Employer	\$ 7,585	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	7,585	-
0042-061-6100-7010-4259 - Retirement Contribution	\$ 22,757	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	22,757	-
0042-061-6100-7010-4270 - Dental Insurance	\$ 1,971	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	1,971	-
0042-061-6100-7010-4280 - Optical Insurance	\$ 231	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	231	-
0042-061-6100-7010-4440 - Unemployment Compensation	\$ 396	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	396	-
0042-061-6100-7031 - Water Supply System-Public Works-Public Works-Revolving Equipment	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-
0042-061-6100-7031-2421 - Fleet Maintenance & Repair	\$ 43,482	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	43,482	-
0042-061-6100-7031-2422 - Fleet Fuel	\$ 14,861	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	14,861	-
0042-061-6100-7031-2423 - Fleet Depreciation	\$ 94,717	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	94,717	-
0042-061-6100-7031-2424 - Fleet Management	\$ 1,730	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	1,730	-
0042-061-6100-7033 - Water Supply System-Public Works-Public Works-DCU Maintenance	\$ -	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	-	-	-	-
0042-061-6100-7034 - Water Supply System-Public Works-Public Works-Inspections	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-
0042-061-6100-7034-1100 - Permanent Time Worked	\$ 42,245	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	42,245	-
0042-061-6100-7034-2421 - Fleet Maintenance & Repair	\$ 6,150	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	6,150	-
0042-061-6100-7034-2422 - Fleet Fuel	\$ 104	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	104	-
0042-061-6100-7034-2423 - Fleet Depreciation	\$ 3,459	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	3,459	-
0042-061-6100-7034-2424 - Fleet Management	\$ 173	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	173	-

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

Account Number	Description	Amount	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%										
0042-061-6100-7094	Water Supply System-Public Works-Public Works-Maintenance - Service	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-1100	Permanent Time Worked	\$ 109,737	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-1401	Over-time Paid-Permanent	\$ 4,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-1741	Longevity Pay	\$ 720	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-1751	Benefit Waiver Pay	\$ 600	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-2410	Rent City Vehicles	\$ 15,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-2430	Contracted Services	\$ 22,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-3400	Materials & Supplies	\$ 20,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4220	Life Insurance	\$ 100	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4230	Medical Insurance	\$ 24,111	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4237	Retiree Health Savings Account	\$ 747	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4238	Veba Funding	\$ 17,472	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4240	Workers Comp	\$ 4,165	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4250	Social Security-Employer	\$ 8,405	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4259	Retirement Contribution	\$ 25,516	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4270	Dental Insurance	\$ 1,914	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4280	Optical Insurance	\$ 224	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-7094-4440	Unemployment Compensation	\$ 452	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-070-1000-9000	Water Supply System-Public Works-Public Works-Capital Outlay	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9000-4100	Depreciation	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9000-5130	Equipment	\$ 5,000	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9070	Water Supply System-Public Works-Public Works-Capital Outlay - Service	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9071	Water Supply System-Public Works-Public Works-Capital Outlay - Valves	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9072	Water Supply System-Public Works-Public Works-Capital Outlay - Mains	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9073	Water Supply System-Public Works-Public Works-Capital Outlay - Hydrants	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9074	Water Supply System-Public Works-Public Works-Capital Outlay - Contr Dug Ser	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9075	Water Supply System-Public Works-Public Works-Capital Outlay - 4 In + Service	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-6100-9076	Water Supply System-Public Works-Public Works-Capital Outlay - Renewal Service	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-9256-0000	Water Supply System-Public Works-Water Service Line Replacement-Revenue	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-061-9256-9000	Water Supply System-Public Works-Water Service Line Replacement-Capital Outlay	\$ -	Transmission/Distribution	0.00%	0.00%	100.00%	0.00%	0.00%	100%	-	-	-	-	-	-	-	-	-	-
0042-070-1000-1000	Water Supply System-Public Services Administration-Administration-Administration	\$ -	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	-	-	-	-	-	-	-	-	-	-
0042-070-1000-1000-1100	Permanent Time Worked	\$ 40,582	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	1,218	18,997	12,882	6,379	1,106	-	-	-	-	-
0042-070-1000-1000-1721	Annual Sick Leave Payout	\$ 470	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	14	220	149	74	13	-	-	-	-	-
0042-070-1000-1000-1800	Equipment Allowance	\$ 90	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	3	42	29	14	2	-	-	-	-	-
0042-070-1000-1000-2240	Telecommunications	\$ 1,000	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	30	468	317	157	27	-	-	-	-	-
0042-070-1000-1000-2410	Rent City Vehicles	\$ 300	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	9	140	95	47	8	-	-	-	-	-
0042-070-1000-1000-2500	Printing	\$ 300	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	9	140	95	47	8	-	-	-	-	-
0042-070-1000-1000-2700	Conference Training & Travel	\$ 5,500	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	165	2,575	1,746	865	150	-	-	-	-	-
0042-070-1000-1000-3100	Postage	\$ 50	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	2	23	16	8	1	-	-	-	-	-
0042-070-1000-1000-3400	Materials & Supplies	\$ 1,000	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	30	468	317	157	27	-	-	-	-	-
0042-070-1000-1000-4220	Life Insurance	\$ 105	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	3	49	33	17	3	-	-	-	-	-
0042-070-1000-1000-4230	Medical Insurance	\$ 7,217	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	217	3,378	2,291	1,135	197	-	-	-	-	-
0042-070-1000-1000-4234	Disability Insurance	\$ 248	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	7	116	79	39	7	-	-	-	-	-
0042-070-1000-1000-4237	Retiree Health Savings Account	\$ 208	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	6	97	66	33	6	-	-	-	-	-
0042-070-1000-1000-4238	Veba Funding	\$ 3,971	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	119	1,859	1,261	624	108	-	-	-	-	-
0042-070-1000-1000-4240	Workers Comp	\$ 115	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	3	54	37	18	3	-	-	-	-	-
0042-070-1000-1000-4250	Social Security-Employer	\$ 3,147	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	94	1,473	999	495	86	-	-	-	-	-
0042-070-1000-1000-4257	Excess Pension Refund	\$ 52,296	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	1,569	24,480	16,600	8,221	1,425	-	-	-	-	-
0042-070-1000-1000-4259	Retirement Contribution	\$ 9,484	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	285	4,440	3,010	1,491	259	-	-	-	-	-
0042-070-1000-1000-4260	Insurance Premiums	\$ 128,195	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	3,847	60,009	40,693	20,152	3,494	-	-	-	-	-
0042-070-1000-1000-4270	Dental Insurance	\$ 564	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	17	264	179	89	15	-	-	-	-	-
0042-070-1000-1000-4280	Optical Insurance	\$ 66	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	2	31	21	10	2	-	-	-	-	-
0042-070-1000-1000-4300	Dues & Licenses	\$ 58,500	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	1,755	27,384	18,569	9,196	1,595	-	-	-	-	-
0042-070-1000-1000-4310	Municipal Service Charges	\$ 403,391	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	12,104	188,831	128,047	63,413	10,995	-	-	-	-	-
0042-070-1000-1000-4420	Transfer To Other Funds	\$ 705,225	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	21,161	330,122	223,588	110,861	19,223	-	-	-	-	-
0042-070-1000-1000-4440	Unemployment Compensation	\$ 114	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	3	53	36	18	3	-	-	-	-	-
0042-070-1000-1001	Water Supply System-Public Services Administration-Administration-Service Area Over	\$ -	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	-	-	-	-	-	-	-	-	-	-
0042-070-1000-1001-1100	Permanent Time Worked	\$ 425,210	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	12,759	199,045	134,973	66,843	11,590	-	-	-	-	-
0042-070-1000-1001-1721	Annual Sick Leave Payout	\$ 2,924	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	88	1,369	928	460	80	-	-	-	-	-
0042-070-1000-1001-1741	Longevity Pay	\$ 585	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	18	274	186	92	16	-	-	-	-	-
0042-070-1000-1001-1751	Benefit Waiver Pay	\$ 1,800	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	54	843	571	283	49	-	-	-	-	-
0042-070-1000-1001-1800	Equipment Allowance	\$ 816	Indirect	3.00%	46.81%	31.74%	15.72%	2.73%	100%	24	382	259	128	22	-	-	-	-	-
0042-070-1000-1001-2100</																			

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

0042-074-4300-7043-2210 - Natural Gas	\$	40,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	40,000	-	-	-
0042-074-4300-7043-2211 - Other Fuels	\$	7,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	7,000	-	-	-
0042-074-4300-7043-2220 - Electricity	\$	500,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	500,000	-	-	-
0042-074-4300-7043-2231 - Storm Water Runoff	\$	8,311	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	8,311	-	-	-
0042-074-4300-7043-2310 - Building Maintenance	\$	30,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	30,000	-	-	-
0042-074-4300-7043-2320 - Equipment Maintenance	\$	50,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	50,000	-	-	-
0042-074-4300-7043-2330 - Radio Maintenance	\$	151	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	151	-	-	-
0042-074-4300-7043-2331 - Radio System Service Charge	\$	16,094	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	16,094	-	-	-
0042-074-4300-7043-2420 - Rent Outside Vehicles/Mileage	\$	3,633	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	3,633	-	-	-
0042-074-4300-7043-2430 - Contracted Services	\$	65,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	65,000	-	-	-
0042-074-4300-7043-2435 - Tipping Fees	\$	24,487	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	24,487	-	-	-
0042-074-4300-7043-2660 - Software Maintenance	\$	31,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	31,000	-	-	-
0042-074-4300-7043-2700 - Conference Training & Travel	\$	17,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	17,500	-	-	-
0042-074-4300-7043-2702 - Educational Reimbursement	\$	2,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	2,000	-	-	-
0042-074-4300-7043-3200 - Chemicals	\$	1,088,190	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	1,088,190	-	-	-
0042-074-4300-7043-3300 - Uniforms & Accessories	\$	13,200	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	13,200	-	-	-
0042-074-4300-7043-3400 - Materials & Supplies	\$	191,083	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	191,083	-	-	-
0042-074-4300-7043-3405 - Safety Related supplies	\$	4,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	4,500	-	-	-
0042-074-4300-7043-3440 - Property Plant & Equipment < \$5,000	\$	33,800	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	33,800	-	-	-
0042-074-4300-7043-4100 - Depreciation	\$	-	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	-	-	-
0042-074-4300-7043-4220 - Life Insurance	\$	909	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	909	-	-	-
0042-074-4300-7043-4230 - Medical Insurance	\$	219,218	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	219,218	-	-	-
0042-074-4300-7043-4237 - Retiree Health Savings Account	\$	6,758	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	6,758	-	-	-
0042-074-4300-7043-4238 - Veba Funding	\$	140,733	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	140,733	-	-	-
0042-074-4300-7043-4240 - Workers Comp	\$	18,379	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	18,379	-	-	-
0042-074-4300-7043-4250 - Social Security-Employer	\$	81,297	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	81,297	-	-	-
0042-074-4300-7043-4259 - Retirement Contribution	\$	246,923	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	246,923	-	-	-
0042-074-4300-7043-4270 - Dental Insurance	\$	17,175	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	17,175	-	-	-
0042-074-4300-7043-4280 - Optical Insurance	\$	2,002	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	2,002	-	-	-
0042-074-4300-7043-4423 - Transfer To IT Fund	\$	69,857	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	69,857	-	-	-
0042-074-4300-7043-4440 - Unemployment Compensation	\$	3,845	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	3,845	-	-	-
0042-074-4300-7044 - Water Supply System-Utilities-Water Treatment-WTP Operation-Process Lab	\$	-	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	-	-	-
0042-074-4300-7044-3200 - Equipment Maintenance	\$	4,900	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	4,900	-	-	-
0042-074-4300-7044-3200 - Chemicals	\$	29,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	29,000	-	-	-
0042-074-4300-7044-3400 - Materials & Supplies	\$	12,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	12,000	-	-	-
0042-074-4300-7048 - Water Supply System-Utilities-Water Treatment-WTP Operation-City Services	\$	-	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	-	-	-
0042-074-4300-7053 - Water Supply System-Utilities-Water Treatment-WTP Operation-Lab	\$	-	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	-	-	-	-	-
0042-074-4300-7053-1100 - Permanent Time Worked	\$	113,137	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	16,971	96,166	-	-	-
0042-074-4300-7053-1200 - Temporary Pay	\$	7,500	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	1,125	6,375	-	-	-
0042-074-4300-7053-1401 - Overtime Paid-Permanent	\$	2,000	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	300	1,700	-	-	-
0042-074-4300-7053-1741 - Longevity Pay	\$	336	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	50	286	-	-	-
0042-074-4300-7053-1751 - Benefit Waiver Pay	\$	1,000	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	150	850	-	-	-
0042-074-4300-7053-2100 - Professional Services	\$	60,000	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	9,000	51,000	-	-	-
0042-074-4300-7053-2320 - Equipment Maintenance	\$	5,000	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	750	4,250	-	-	-
0042-074-4300-7053-2420 - Rent Outside Vehicles/Mileage	\$	100	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	15	85	-	-	-
0042-074-4300-7053-2700 - Conference Training & Travel	\$	3,000	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	450	2,550	-	-	-
0042-074-4300-7053-3100 - Postage	\$	1,900	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	285	1,615	-	-	-
0042-074-4300-7053-3200 - Chemicals	\$	7,000	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	1,050	5,950	-	-	-
0042-074-4300-7053-3400 - Materials & Supplies	\$	23,090	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	3,464	19,627	-	-	-
0042-074-4300-7053-3405 - Safety Related supplies	\$	500	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	75	425	-	-	-
0042-074-4300-7053-4220 - Life Insurance	\$	85	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	13	72	-	-	-
0042-074-4300-7053-4230 - Medical Insurance	\$	14,292	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	2,144	12,148	-	-	-
0042-074-4300-7053-4237 - Retiree Health Savings Account	\$	1,129	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	169	960	-	-	-
0042-074-4300-7053-4238 - Veba Funding	\$	7,942	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	1,191	6,751	-	-	-
0042-074-4300-7053-4240 - Workers Comp	\$	317	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	48	269	-	-	-
0042-074-4300-7053-4250 - Social Security-Employer	\$	8,661	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	1,299	7,362	-	-	-
0042-074-4300-7053-4259 - Retirement Contribution	\$	26,213	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	3,932	22,281	-	-	-
0042-074-4300-7053-4270 - Dental Insurance	\$	1,116	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	167	949	-	-	-
0042-074-4300-7053-4280 - Optical Insurance	\$	131	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	20	111	-	-	-
0042-074-4300-7053-4300 - Dues & Licenses	\$	1,900	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	285	1,615	-	-	-
0042-074-4300-7053-4440 - Unemployment Compensation	\$	422	Management Estimate	15.00%	85.00%	0.00%	0.00%	0.00%	100%	63	359	-	-	-
0042-074-4300-7055 - Water Supply System-Utilities-Water Treatment-WTP Operation-Stolds	\$	-	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	-	-	-	-
0042-074-4300-7055-1100 - Permanent Time Worked	\$	48,950	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	48,950	-	-	-
0042-074-4300-7055-1401 - Overtime Paid-Permanent	\$	2,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	2,000	-	-	-
0042-074-4300-7055-1741 - Longevity Pay	\$	336	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	336	-	-	-
0042-074-4300-7055-2320 - Equipment Maintenance	\$	2,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	2,000	-	-	-
0042-074-4300-7055-2430 - Contracted Services	\$	245,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	245,000	-	-	-
0042-074-4300-7055-3400 - Materials & Supplies	\$	10,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	10,000	-	-	-
0042-074-4300-7055-4220 - Life Insurance	\$	46	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	46	-	-	-
0042-074-4300-7055-4230 - Medical Insurance	\$	11,250	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	11,250	-	-	-
0042-074-4300-7055-4237 - Retiree Health Savings Account	\$	469	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	469	-	-	-
0042-074-4300-7055-4238 - Veba Funding	\$	5,084	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	5,084	-	-	-
0042-074-4300-7055-4240 - Workers Comp	\$	916	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	916	-	-	-
0042-074-4300-7055-4250 - Social Security-Employer	\$	3,747	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	3,747	-	-	-
0042-074-4300-7055-4259 - Retirement Contribution	\$	11,386	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	11,386	-	-	-
0042-074-4300-7055-4270 - Dental Insurance	\$	900	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100%	-	900	-	-	-

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

0042-074-4300-7060-2100 - Professional Services	\$	140,000	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	35,000	-	105,000	-	-
0042-074-4300-7060-2210 - Natural Gas	\$	80,000	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	20,000	-	60,000	-	-
0042-074-4300-7060-2220 - Electricity	\$	500,000	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	125,000	-	375,000	-	-
0042-074-4300-7060-2231 - Storm Water Runoff	\$	1,200	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	300	-	900	-	-
0042-074-4300-7060-2320 - Equipment Maintenance	\$	15,000	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	3,750	-	11,250	-	-
0042-074-4300-7060-2421 - Fleet Maintenance & Repair	\$	6,140	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	1,535	-	4,605	-	-
0042-074-4300-7060-2423 - Fleet Depreciation	\$	3,683	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	921	-	2,762	-	-
0042-074-4300-7060-2424 - Fleet Management	\$	1,384	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	346	-	1,038	-	-
0042-074-4300-7060-3400 - Materials & Supplies	\$	30,000	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	7,500	-	22,500	-	-
0042-074-4300-7060-4220 - Life Insurance	\$	33	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	8	-	25	-	-
0042-074-4300-7060-4230 - Medical Insurance	\$	7,799	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	1,950	-	5,849	-	-
0042-074-4300-7060-4237 - Retiree Health Savings Account	\$	336	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	84	-	252	-	-
0042-074-4300-7060-4238 - Veba Funding	\$	3,176	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	794	-	2,382	-	-
0042-074-4300-7060-4240 - Workers Comp	\$	580	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	145	-	435	-	-
0042-074-4300-7060-4250 - Social Security-Employer	\$	2,529	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	632	-	1,897	-	-
0042-074-4300-7060-4259 - Retirement Contribution	\$	7,665	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	1,916	-	5,749	-	-
0042-074-4300-7060-4270 - Dental Insurance	\$	616	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	154	-	462	-	-
0042-074-4300-7060-4280 - Optical Insurance	\$	77	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	19	-	58	-	-
0042-074-4300-7060-4440 - Unemployment Compensation	\$	132	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	33	-	99	-	-
0042-074-4300-7060-5130 - Equipment	\$	50,000	Management Estimate	25.00%	0.00%	75.00%	0.00%	0.00%	100%	12,500	-	37,500	-	-
0042-078-8000-1000 - Water Supply System-Customer Service-Customer Service-Administration	\$	-	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	-
0042-078-8000-1000-1100 - Permanent Time Worked	\$	163,900	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	163,900
0042-078-8000-1000-1721 - Annual Sick Leave Payout	\$	1,098	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	1,098
0042-078-8000-1000-1741 - Longevity Pay	\$	720	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	720
0042-078-8000-1000-1800 - Equipment Allowance	\$	390	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	390
0042-078-8000-1000-2240 - Telecommunications	\$	1,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	1,500
0042-078-8000-1000-2320 - Equipment Maintenance	\$	250	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	250
0042-078-8000-1000-2430 - Contracted Services	\$	3,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	3,500
0042-078-8000-1000-2500 - Printing	\$	3,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	3,500
0042-078-8000-1000-2700 - Conference Training & Travel	\$	1,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	1,000
0042-078-8000-1000-2950 - Governmental Services	\$	100	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	100
0042-078-8000-1000-2951 - Employee Recognition	\$	100	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	100
0042-078-8000-1000-3100 - Postage	\$	2,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	2,500
0042-078-8000-1000-3400 - Materials & Supplies	\$	6,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	6,000
0042-078-8000-1000-4220 - Life Insurance	\$	231	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	231
0042-078-8000-1000-4230 - Medical Insurance	\$	27,848	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	27,848
0042-078-8000-1000-4234 - Disability Insurance	\$	398	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	398
0042-078-8000-1000-4238 - Veba Funding	\$	30,179	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	30,179
0042-078-8000-1000-4240 - Workers Comp	\$	466	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	466
0042-078-8000-1000-4250 - Social Security-Employer	\$	12,663	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	12,663
0042-078-8000-1000-4259 - Retirement Contribution	\$	38,281	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	38,281
0042-078-8000-1000-4270 - Dental Insurance	\$	2,140	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	2,140
0042-078-8000-1000-4280 - Optical Insurance	\$	251	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	251
0042-078-8000-1000-4423 - Transfer To IT Fund	\$	43,875	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	43,875
0042-078-8000-1000-4440 - Unemployment Compensation	\$	430	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	430
0042-078-8000-1000-4520 - Contingency	\$	1,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	1,500
0042-078-8000-1100 - Water Supply System-Customer Service-Customer Service-Fringe Benefits	\$	-	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	-
0042-078-8000-1100-4260 - Insurance Premiums	\$	2,300	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	2,300
0042-078-8000-7010 - Water Supply System-Customer Service-Customer Service-Customer Service	\$	-	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	-
0042-078-8000-7010-4239 - Retiree Medical Insurance	\$	111,408	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	111,408
0042-078-8000-7032 - Water Supply System-Customer Service-Customer Service-Billing	\$	-	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	-
0042-078-8000-7032-1100 - Permanent Time Worked	\$	161,917	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	161,917
0042-078-8000-7032-1741 - Longevity Pay	\$	1,470	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	1,470
0042-078-8000-7032-2240 - Telecommunications	\$	5,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	5,000
0042-078-8000-7032-2331 - Radio System Service Charge	\$	499	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	499
0042-078-8000-7032-2500 - Printing	\$	25,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	25,000
0042-078-8000-7032-2700 - Conference Training & Travel	\$	2,500	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	2,500
0042-078-8000-7032-2951 - Employee Recognition	\$	150	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	150
0042-078-8000-7032-3100 - Postage	\$	60,000	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	60,000
0042-078-8000-7032-3400 - Materials & Supplies	\$	150	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	150
0042-078-8000-7032-4220 - Life Insurance	\$	166	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	166
0042-078-8000-7032-4230 - Medical Insurance	\$	41,840	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	41,840
0042-078-8000-7032-4237 - Retiree Health Savings Account	\$	830	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	830
0042-078-8000-7032-4238 - Veba Funding	\$	30,974	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	30,974
0042-078-8000-7032-4240 - Workers Comp	\$	457	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	457
0042-078-8000-7032-4250 - Social Security-Employer	\$	12,408	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	12,408
0042-078-8000-7032-4259 - Retirement Contribution	\$	-	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	-
0042-078-8000-7032-4270 - Dental Insurance	\$	3,322	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	3,322
0042-078-8000-7032-4280 - Optical Insurance	\$	389	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	389
0042-078-8000-7032-4423 - Transfer To IT Fund	\$	240,730	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	240,730
0042-078-8000-7032-4440 - Unemployment Compensation	\$	667	Meter/Services	0.00%	0.00%	0.00%	100.00%	0.00%	100%	-	-	-	-	667
OPEB	\$	532,295	Estimate	2.36%	48.31%	29.58%	15.47%	4.28%	100%	12,561	257,148	157,436	82,362	22,788
GASB	\$	1,700,000	Estimate	2.36%	48.31%	29.58%	15.47%	4.28%	100%	40,118	821,257	502,806	263,042	72,777
Debt Service	\$	-	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
DWRF 2004A, 2004 (7146-01)/2.125%	\$	-	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$	30,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	840	10,741	18,420	-	-
Interest	\$	3,888	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	109	1,392	2,387	-	-
Series 2008-A	\$	-	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$	1,585,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	44,369	567,458	973,173	-	-
Interest	\$	311,100	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	8,709	111,379	191,012	-	-
DWRF 2009 (7319-01)	\$	-	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$	215,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	6,018	76,974	132,008	-	-
Interest	\$	80,625	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	2,257	28,865	49,503	-	-

Schedule 2. Water System Operating & Debt Service Expense Allocations to Functions

DWRF 2011 (7325-01)	\$ -	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$ 30,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	840	10,741	18,420	-	-
Interest	\$ 9,957	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	279	3,565	6,113	-	-
DWRF 2012 (7362-01)-FINAL DEBT	\$ -	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$ 375,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	10,497	134,257	230,246	-	-
Interest	\$ 181,568	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	5,083	65,005	111,481	-	-
DWRF 2012 (7333-01)	\$ -	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$ 220,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	6,158	78,764	135,078	-	-
Interest	\$ 90,765	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	2,541	32,496	55,729	-	-
Series 2012 (Refinance of 2,W,X)	\$ -	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$ 670,000	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	18,755	239,872	411,373	-	-
Interest	\$ 91,827	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	2,571	32,876	56,381	-	-
DWRF FY 2014 (7375-01)	\$ -	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	-	-	-	-	-
Principal	\$ 81,360	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	2,278	29,128	49,954	-	-
Interest	\$ 128,484	Fixed Assets (Excluding Meters)	2.80%	35.80%	61.40%	0.00%	0.00%	100%	3,597	46,000	78,888	-	-
Projects Funded with Cash	\$ -	5 Year CIP Projects	15.39%	40.62%	43.99%	0.00%	0.00%	100%	-	-	-	-	-
	\$ 10,172,250	5 Year CIP Projects	15.39%	40.62%	43.99%	0.00%	0.00%	100%	1,565,514	4,132,252	4,474,484	-	-
TOTAL EXPENDITURES	\$ 32,727,825								\$ 2,234,065	\$ 14,238,843	\$ 12,851,499	\$ 2,900,490	\$ 502,928
% Allocation									6.83%	43.51%	39.27%	8.86%	1.54%
Expenses Excluded From Indirect Allocation													
Debt Service	\$ 4,104,574								\$ 114,899	\$ 1,469,511	\$ 2,520,164	\$ -	\$ -
Cash Funded Capital	\$ 10,172,250								1,565,514	4,132,252	4,474,484	-	-
Net Expenses for Indirect Allocation	\$ 2,232,295								478,940	7,471,570	5,066,513	2,509,090	435,062
% of Expenditures									(Basis of Indirect Allocations ->) 3.00%	46.81%	31.74%	15.72%	2.73%

Schedule 3. Allocation of Other Water Revenues

Water System FY 2018 Allocation of Other Revenues

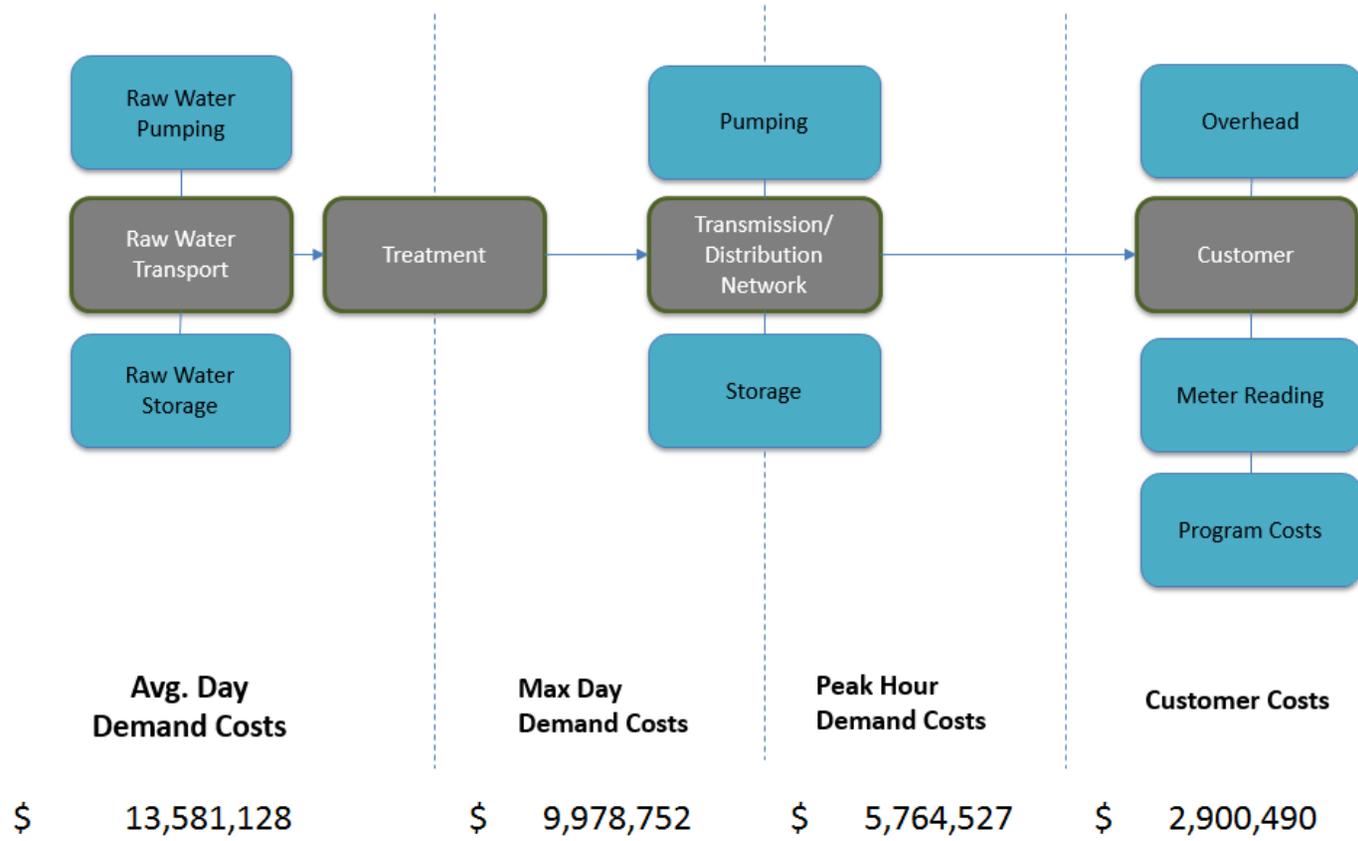
Type	Budget	Allocation Factor	Residential % Allocation	Multifamily % Allocation	Non-Residential % Allocation	Water Only % Allocation	Total % Allocation	Residential \$ Allocation	Multifamily \$ Allocation	Non-Residential \$ Allocation	Water Only \$ Allocation
								3,376,046	1,606,486	2,474,543	1,255,306
Forfeited Discounts	230,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	178,670	17,636	29,305	4,389
Merch & Jobbing-Field	174,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	135,168	13,342	22,170	3,320
Site Plan Review	75,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	58,262	5,751	9,556	1,431
Merch & Jobbing-Cust Service	55,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	42,725	4,217	7,008	1,050
Tap Fees	70,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	54,378	5,368	8,919	1,336
Merch & Jobbing-Field	38,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	29,519	2,914	4,842	725
Other Rentals	17,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	13,206	1,304	2,166	324
Preliminary Plan Review	5,500	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	4,273	422	701	105
Merch & Jobbing-Water Treat	1,000	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	777	77	127	19
Miscellaneous	-	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	-	-	-	-
NSF Ck Fee	1,200	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	932	92	153	23
Interest Income	242,324	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	188,244	18,581	30,875	4,624
Interest Income - Restricted	27,905	Total Customers	77.68%	7.67%	12.74%	1.91%	100.0%	21,677	2,140	3,555	532
Transfers in	1,440,905	Meter Equivalentents	39.46%	29.94%	26.73%	3.87%	100.0%	568,576	431,418	385,115	55,796
SDFs	1,275,000	Meter Equivalentents	39.46%	29.94%	26.73%	3.87%	100.0%	503,110	381,745	340,773	49,372
Resale revenue	2,379,539	Rate Revenue Req.	31.16%	14.26%	32.20%	22.38%	100.0%	741,452	339,317	766,261	532,510
Use of Reserves	2,680,008	Rate Revenue Req.	31.16%	14.26%	32.20%	22.38%	100.0%	835,076	382,163	863,018	599,751
Total Other Revenues	\$ 8,712,381		31.16%	14.26%	32.20%	22.38%		\$ 3,376,046	\$ 1,606,486	\$ 2,474,543	\$ 1,255,306

Water Functional Cost Allocations

Schedule 4

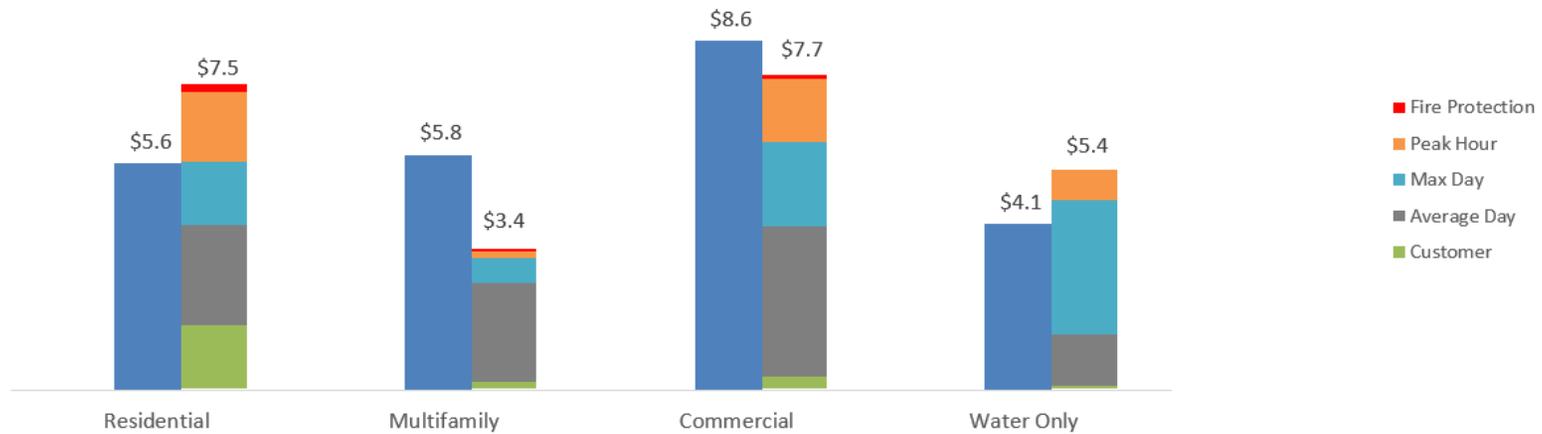
	TY Costs	Base Capacity - Avg Day (per CCF)	Extra Capacity - Max Day (per CCF)	Extra Capacity - Peak Hour (per CCF)	Fire Protection (per CCF)	Customer - Meters/Services (per Bill)
Retail						
Operating	\$ 18,425,290					
W/ Transmisson		\$ 1.17	\$ 507.76	\$ 70.01	\$ 0.75	\$ 8.51
Wo/ Transmisson		\$ 0.99	\$ 422.37	\$ 26.75	\$ 0.75	\$ 8.51
Debt Service	\$ 4,104,574					
W/ Transmisson		\$ 0.28	\$ 122.34	\$ 30.12	\$ -	\$ -
Wo/ Transmisson		\$ 0.20	\$ 85.60	\$ 11.51	\$ -	\$ -
Rate Funded Capital	\$ 10,172,250					
W/ Transmisson		\$ 0.86	\$ 282.39	\$ 53.48	\$ -	\$ -
Wo/ Transmisson		\$ 0.73	\$ 217.15	\$ 20.43	\$ -	\$ -
Total	\$ 32,702,114	\$ 2.31	\$ 912.50	\$ 153.61	\$ 0.75	\$ 8.51

Schedule 5. Water Functional Allocation Summary



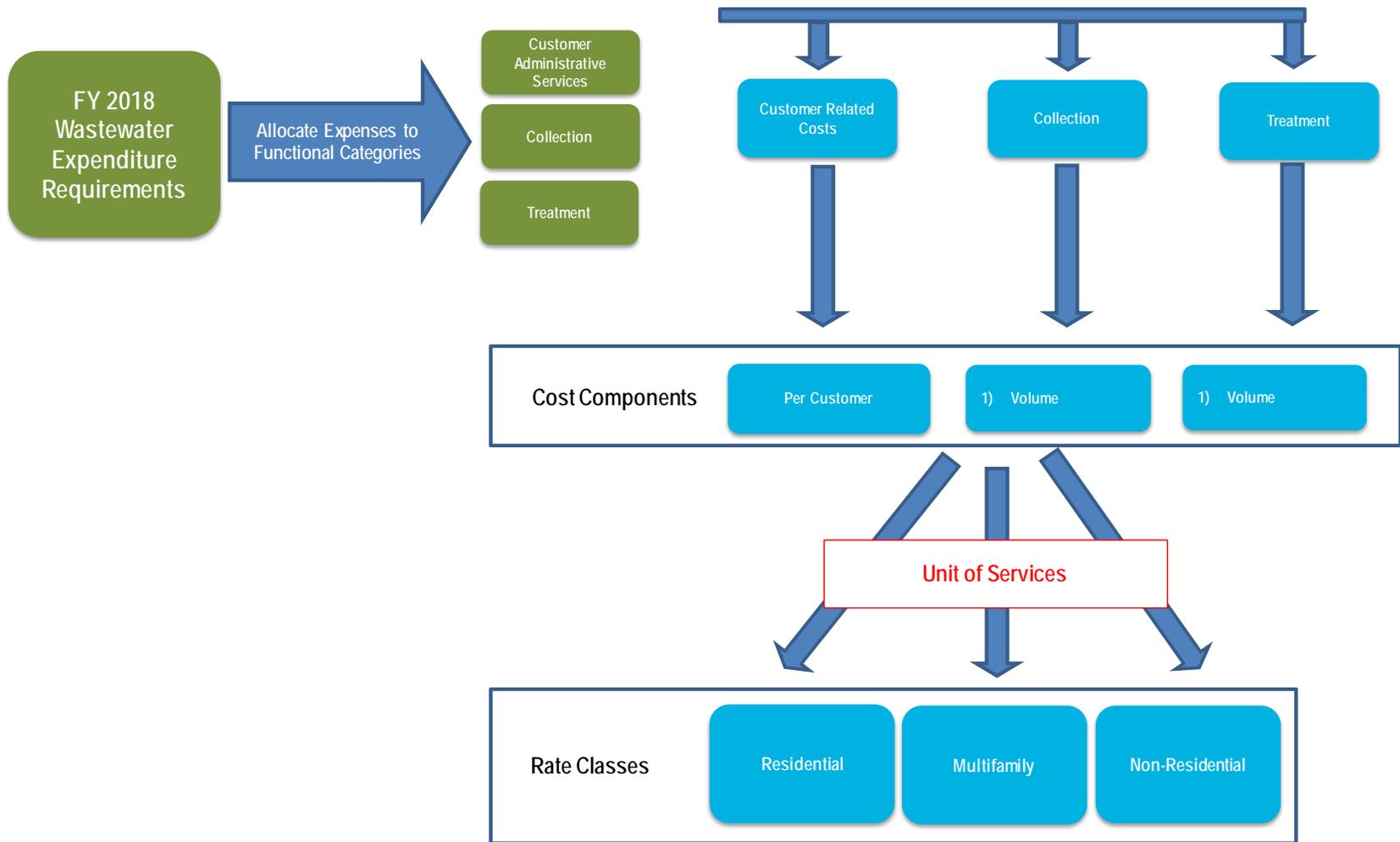
Schedule 6. Water Revenue Requirement Allocations

Revenue Requirements	Total	Residential	Multifamily	Non-Residential	Water Only
Operations and Maintenance	\$ 18,425,290	\$ 6,721,929	\$ 2,723,441	\$ 5,439,970	\$ 3,539,950
Plus: Debt Service	\$ 4,104,574	\$ 1,223,666	\$ 601,186	\$ 1,364,018	\$ 915,704
Plus: Rate Funded Capital	\$ 10,172,250	\$ 2,905,524	\$ 1,702,739	\$ 3,395,745	\$ 2,168,242
Total Revenue Requirements	\$ 32,702,114	\$ 10,851,118	\$ 5,027,367	\$ 10,199,733	\$ 6,623,896
Less: Other Revenue	\$ 8,712,457	\$ 3,376,046	\$ 1,606,486	\$ 2,474,543	\$ 1,255,306
Rate Requirement	\$ 23,989,657	\$ 7,475,072	\$ 3,420,881	\$ 7,725,190	\$ 5,368,589
Annual Water Sales (CCF)	5,880,085	1,549,743	1,547,950	2,107,118	675,275
Current Rate Rev / CCF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Rate Rev. Req./ (CCF)	\$ 4.08	\$ 4.82	\$ 2.21	\$ 3.67	\$ 7.95



APPENDIX B2: COST OF SERVICE ALLOCATION SUPPORTING SCHEDULES - SEWER

- Schedule 1 Cost Allocation Framework
- Schedule 2 Sewer System Operating & Debt Service Expense Allocation to Functions
- Schedule 3 Allocation of Other Sewer Revenues
- Schedule 4 Sewer Revenue Requirement Allocations



Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-046-8500-1000-1100 - Permanent Time Worked	\$ 62,601	Indirect	4.64%	25.63%	69.73%	100.00%	2,907	16,045	43,649
0043-046-8500-1000-1200 - Temporary Pay	\$ 29,190	Indirect	4.64%	25.63%	69.73%	100.00%	1,355	7,481	20,353
0043-046-8500-1000-1741 - Longevity Pay	\$ 90	Indirect	4.64%	25.63%	69.73%	100.00%	4	23	63
0043-046-8500-1000-1800 - Equipment Allowance	\$ 234	Indirect	4.64%	25.63%	69.73%	100.00%	11	60	163
0043-046-8500-1000-2100 - Professional Services	\$ 31,000	Indirect	4.64%	25.63%	69.73%	100.00%	1,440	7,945	21,615
0043-046-8500-1000-2240 - Telecommunications	\$ 800	Indirect	4.64%	25.63%	69.73%	100.00%	37	205	558
0043-046-8500-1000-2410 - Rent City Vehicles	\$ 150	Indirect	4.64%	25.63%	69.73%	100.00%	7	38	105
0043-046-8500-1000-2420 - Rent Outside Vehicles/Mile	\$ 50	Indirect	4.64%	25.63%	69.73%	100.00%	2	13	35
0043-046-8500-1000-2430 - Contracted Services	\$ 9,000	Indirect	4.64%	25.63%	69.73%	100.00%	418	2,307	6,275
0043-046-8500-1000-2500 - Printing	\$ 100	Indirect	4.64%	25.63%	69.73%	100.00%	5	26	70
0043-046-8500-1000-2660 - Software Maintenance	\$ 400	Indirect	4.64%	25.63%	69.73%	100.00%	19	103	279
0043-046-8500-1000-2700 - Conference Training & Trav	\$ 2,960	Indirect	4.64%	25.63%	69.73%	100.00%	137	759	2,064
0043-046-8500-1000-2951 - Employee Recognition	\$ 200	Indirect	4.64%	25.63%	69.73%	100.00%	9	51	139
0043-046-8500-1000-3100 - Postage	\$ 100	Indirect	4.64%	25.63%	69.73%	100.00%	5	26	70
0043-046-8500-1000-3400 - Materials & Supplies	\$ 1,000	Indirect	4.64%	25.63%	69.73%	100.00%	46	256	697
0043-046-8500-1000-3440 - Property Plant & Equipmen	\$ 200	Indirect	4.64%	25.63%	69.73%	100.00%	9	51	139
0043-046-8500-1000-4220 - Life Insurance	\$ 150	Indirect	4.64%	25.63%	69.73%	100.00%	7	38	105
0043-046-8500-1000-4230 - Medical Insurance	\$ 5,823	Indirect	4.64%	25.63%	69.73%	100.00%	270	1,492	4,060
0043-046-8500-1000-4234 - Disability Insurance	\$ 298	Indirect	4.64%	25.63%	69.73%	100.00%	14	76	208
0043-046-8500-1000-4237 - Retiree Health Savings Accc	\$ 249	Indirect	4.64%	25.63%	69.73%	100.00%	12	64	174
0043-046-8500-1000-4238 - Veba Funding	\$ 6,353	Indirect	4.64%	25.63%	69.73%	100.00%	295	1,628	4,430
0043-046-8500-1000-4239 - Retiree Medical Insurance	\$ 5,064	Indirect	4.64%	25.63%	69.73%	100.00%	235	1,298	3,531
0043-046-8500-1000-4240 - Workers Comp	\$ 605	Indirect	4.64%	25.63%	69.73%	100.00%	28	155	422
0043-046-8500-1000-4250 - Social Security-Employer	\$ 4,808	Indirect	4.64%	25.63%	69.73%	100.00%	223	1,232	3,352
0043-046-8500-1000-4259 - Retirement Contribution	\$ 14,481	Indirect	4.64%	25.63%	69.73%	100.00%	672	3,712	10,097
0043-046-8500-1000-4270 - Dental Insurance	\$ 789	Indirect	4.64%	25.63%	69.73%	100.00%	37	202	550
0043-046-8500-1000-4280 - Optical Insurance	\$ 93	Indirect	4.64%	25.63%	69.73%	100.00%	4	24	65
0043-046-8500-1000-4300 - Dues & Licenses	\$ 112	Indirect	4.64%	25.63%	69.73%	100.00%	5	29	78
0043-046-8500-1000-4423 - Transfer To IT Fund	\$ 104,328	Indirect	4.64%	25.63%	69.73%	100.00%	4,845	26,740	72,744
0043-046-8500-1000-4440 - Unemployment Compensat	\$ 159	Indirect	4.64%	25.63%	69.73%	100.00%	7	41	111
0043-046-8500-3360-1100 - Permanent Time Worked	\$ 14,669	Indirect	4.64%	25.63%	69.73%	100.00%	681	3,760	10,228
0043-046-8500-3360-1800 - Equipment Allowance	\$ 156	Indirect	4.64%	25.63%	69.73%	100.00%	7	40	109
0043-046-8500-3360-4220 - Life Insurance	\$ 40	Indirect	4.64%	25.63%	69.73%	100.00%	2	10	28
0043-046-8500-3360-4230 - Medical Insurance	\$ 2,228	Indirect	4.64%	25.63%	69.73%	100.00%	103	571	1,553
0043-046-8500-3360-4234 - Disability Insurance	\$ 100	Indirect	4.64%	25.63%	69.73%	100.00%	5	26	70
0043-046-8500-3360-4238 - Veba Funding	\$ 3,176	Indirect	4.64%	25.63%	69.73%	100.00%	147	814	2,214
0043-046-8500-3360-4240 - Workers Comp	\$ 132	Indirect	4.64%	25.63%	69.73%	100.00%	6	34	92
0043-046-8500-3360-4250 - Social Security-Employer	\$ 1,132	Indirect	4.64%	25.63%	69.73%	100.00%	53	290	789
0043-046-8500-3360-4259 - Retirement Contribution	\$ 3,389	Indirect	4.64%	25.63%	69.73%	100.00%	157	869	2,363
0043-046-8500-3360-4270 - Dental Insurance	\$ 169	Indirect	4.64%	25.63%	69.73%	100.00%	8	43	118
0043-046-8500-3360-4280 - Optical Insurance	\$ 20	Indirect	4.64%	25.63%	69.73%	100.00%	1	5	14
0043-046-8500-3360-4440 - Unemployment Compensat	\$ 45	Indirect	4.64%	25.63%	69.73%	100.00%	2	12	31
0043-046-8500-7019-1100 - Permanent Time Worked	\$ 16,661	Customer	100.00%	0.00%	0.00%	100.00%	16,661	-	-
0043-046-8500-7019-1601 - Severance Pay	\$ 17,000	Customer	100.00%	0.00%	0.00%	100.00%	17,000	-	-
0043-046-8500-7019-1800 - Equipment Allowance	\$ 156	Customer	100.00%	0.00%	0.00%	100.00%	156	-	-
0043-046-8500-7019-4220 - Life Insurance	\$ 40	Customer	100.00%	0.00%	0.00%	100.00%	40	-	-
0043-046-8500-7019-4230 - Medical Insurance	\$ 2,227	Customer	100.00%	0.00%	0.00%	100.00%	2,227	-	-
0043-046-8500-7019-4234 - Disability Insurance	\$ 100	Customer	100.00%	0.00%	0.00%	100.00%	100	-	-
0043-046-8500-7019-4238 - Veba Funding	\$ 3,176	Customer	100.00%	0.00%	0.00%	100.00%	3,176	-	-

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-046-8500-7019-4240 - Workers Comp	\$ 229	Customer	100.00%	0.00%	0.00%	100.00%	229	-	-
0043-046-8500-7019-4250 - Social Security-Employer	\$ 1,287	Customer	100.00%	0.00%	0.00%	100.00%	1,287	-	-
0043-046-8500-7019-4259 - Retirement Contribution	\$ 3,849	Customer	100.00%	0.00%	0.00%	100.00%	3,849	-	-
0043-046-8500-7019-4270 - Dental Insurance	\$ 169	Customer	100.00%	0.00%	0.00%	100.00%	169	-	-
0043-046-8500-7019-4280 - Optical Insurance	\$ 20	Customer	100.00%	0.00%	0.00%	100.00%	20	-	-
0043-046-8500-7019-4440 - Unemployment Compensat	\$ 45	Customer	100.00%	0.00%	0.00%	100.00%	45	-	-
0043-046-8500-7021-1100 - Permanent Time Worked	\$ 22,808	Indirect	4.64%	25.63%	69.73%	100.00%	1,059	5,846	15,903
0043-046-8500-7021-1800 - Equipment Allowance	\$ 195	Indirect	4.64%	25.63%	69.73%	100.00%	9	50	136
0043-046-8500-7021-4220 - Life Insurance	\$ 50	Indirect	4.64%	25.63%	69.73%	100.00%	2	13	35
0043-046-8500-7021-4230 - Medical Insurance	\$ 2,962	Indirect	4.64%	25.63%	69.73%	100.00%	138	759	2,065
0043-046-8500-7021-4234 - Disability Insurance	\$ 125	Indirect	4.64%	25.63%	69.73%	100.00%	6	32	87
0043-046-8500-7021-4238 - Veba Funding	\$ 3,971	Indirect	4.64%	25.63%	69.73%	100.00%	184	1,018	2,769
0043-046-8500-7021-4240 - Workers Comp	\$ 302	Indirect	4.64%	25.63%	69.73%	100.00%	14	77	211
0043-046-8500-7021-4250 - Social Security-Employer	\$ 1,761	Indirect	4.64%	25.63%	69.73%	100.00%	82	451	1,228
0043-046-8500-7021-4259 - Retirement Contribution	\$ 5,269	Indirect	4.64%	25.63%	69.73%	100.00%	245	1,350	3,674
0043-046-8500-7021-4270 - Dental Insurance	\$ 225	Indirect	4.64%	25.63%	69.73%	100.00%	10	58	157
0043-046-8500-7021-4280 - Optical Insurance	\$ 26	Indirect	4.64%	25.63%	69.73%	100.00%	1	7	18
0043-046-8500-7021-4440 - Unemployment Compensat	\$ 56	Indirect	4.64%	25.63%	69.73%	100.00%	3	14	39
0043-046-8500-7022-1100 - Permanent Time Worked	\$ 13,300	Indirect	4.64%	25.63%	69.73%	100.00%	618	3,409	9,274
0043-046-8500-7022-1721 - Annual Sick Leave Payout	\$ 2,936	Indirect	4.64%	25.63%	69.73%	100.00%	136	753	2,047
0043-046-8500-7022-1800 - Equipment Allowance	\$ 121	Indirect	4.64%	25.63%	69.73%	100.00%	6	31	84
0043-046-8500-7022-4220 - Life Insurance	\$ 32	Indirect	4.64%	25.63%	69.73%	100.00%	1	8	22
0043-046-8500-7022-4230 - Medical Insurance	\$ 222	Indirect	4.64%	25.63%	69.73%	100.00%	10	57	155
0043-046-8500-7022-4234 - Disability Insurance	\$ 81	Indirect	4.64%	25.63%	69.73%	100.00%	4	21	56
0043-046-8500-7022-4237 - Retiree Health Savings Accc	\$ 8	Indirect	4.64%	25.63%	69.73%	100.00%	0	2	6
0043-046-8500-7022-4238 - Veba Funding	\$ 2,383	Indirect	4.64%	25.63%	69.73%	100.00%	111	611	1,662
0043-046-8500-7022-4240 - Workers Comp	\$ 110	Indirect	4.64%	25.63%	69.73%	100.00%	5	28	77
0043-046-8500-7022-4250 - Social Security-Employer	\$ 1,250	Indirect	4.64%	25.63%	69.73%	100.00%	58	320	872
0043-046-8500-7022-4259 - Retirement Contribution	\$ 3,750	Indirect	4.64%	25.63%	69.73%	100.00%	174	961	2,615
0043-046-8500-7022-4270 - Dental Insurance	\$ 180	Indirect	4.64%	25.63%	69.73%	100.00%	8	46	126
0043-046-8500-7022-4280 - Optical Insurance	\$ 21	Indirect	4.64%	25.63%	69.73%	100.00%	1	5	15
0043-046-8500-7022-4440 - Unemployment Compensat	\$ 36	Indirect	4.64%	25.63%	69.73%	100.00%	2	9	25
0043-046-8500-7023-1100 - Permanent Time Worked	\$ 4,215	Indirect	4.64%	25.63%	69.73%	100.00%	196	1,080	2,939
0043-046-8500-7023-1800 - Equipment Allowance	\$ 39	Indirect	4.64%	25.63%	69.73%	100.00%	2	10	27
0043-046-8500-7023-4220 - Life Insurance	\$ 10	Indirect	4.64%	25.63%	69.73%	100.00%	0	3	7
0043-046-8500-7023-4230 - Medical Insurance	\$ 25	Indirect	4.64%	25.63%	69.73%	100.00%	1	6	17
0043-046-8500-7023-4234 - Disability Insurance	\$ 25	Indirect	4.64%	25.63%	69.73%	100.00%	1	6	17
0043-046-8500-7023-4238 - Veba Funding	\$ 794	Indirect	4.64%	25.63%	69.73%	100.00%	37	204	554
0043-046-8500-7023-4240 - Workers Comp	\$ 79	Indirect	4.64%	25.63%	69.73%	100.00%	4	20	55
0043-046-8500-7023-4250 - Social Security-Employer	\$ 326	Indirect	4.64%	25.63%	69.73%	100.00%	15	84	227
0043-046-8500-7023-4259 - Retirement Contribution	\$ 974	Indirect	4.64%	25.63%	69.73%	100.00%	45	250	679
0043-046-8500-7023-4440 - Unemployment Compensat	\$ 11	Indirect	4.64%	25.63%	69.73%	100.00%	1	3	8
0043-046-8500-7024-1100 - Permanent Time Worked	\$ 113,293	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	30,451	82,842
0043-046-8500-7024-1800 - Equipment Allowance	\$ 1,264	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	340	924
0043-046-8500-7024-4220 - Life Insurance	\$ 329	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	88	241
0043-046-8500-7024-4230 - Medical Insurance	\$ 16,695	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	4,487	12,208
0043-046-8500-7024-4234 - Disability Insurance	\$ 807	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	217	590
0043-046-8500-7024-4237 - Retiree Health Savings Accc	\$ 806	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	217	589

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-046-8500-7024-4238 - Veba Funding	\$ 10,324	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	2,775	7,549
0043-046-8500-7024-4240 - Workers Comp	\$ 1,236	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	332	904
0043-046-8500-7024-4250 - Social Security-Employer	\$ 8,764	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	2,356	6,408
0043-046-8500-7024-4259 - Retirement Contribution	\$ 26,171	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	7,034	19,137
0043-046-8500-7024-4270 - Dental Insurance	\$ 1,262	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	339	923
0043-046-8500-7024-4280 - Optical Insurance	\$ 181	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	49	132
0043-046-8500-7024-4440 - Unemployment Compensat	\$ 367	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	99	268
0043-061-6100-1000-1100 - Permanent Time Worked	\$ 86,205	Collection	0.00%	100.00%	0.00%	100.00%	-	86,205	-
0043-061-6100-1000-1401 - Overtime Paid-Permanent	\$ 700	Collection	0.00%	100.00%	0.00%	100.00%	-	700	-
0043-061-6100-1000-1721 - Annual Sick Leave Payout	\$ 289	Collection	0.00%	100.00%	0.00%	100.00%	-	289	-
0043-061-6100-1000-1741 - Longevity Pay	\$ 360	Collection	0.00%	100.00%	0.00%	100.00%	-	360	-
0043-061-6100-1000-1800 - Equipment Allowance	\$ 1,050	Collection	0.00%	100.00%	0.00%	100.00%	-	1,050	-
0043-061-6100-1000-2100 - Professional Services	\$ 1,500	Collection	0.00%	100.00%	0.00%	100.00%	-	1,500	-
0043-061-6100-1000-2240 - Telecommunications	\$ 4,200	Collection	0.00%	100.00%	0.00%	100.00%	-	4,200	-
0043-061-6100-1000-2420 - Rent Outside Vehicles/Mile	\$ 200	Collection	0.00%	100.00%	0.00%	100.00%	-	200	-
0043-061-6100-1000-2430 - Contracted Services	\$ 200	Collection	0.00%	100.00%	0.00%	100.00%	-	200	-
0043-061-6100-1000-2700 - Conference Training & Trav	\$ 2,500	Collection	0.00%	100.00%	0.00%	100.00%	-	2,500	-
0043-061-6100-1000-2702 - Educational Reimbursemen	\$ 1,200	Collection	0.00%	100.00%	0.00%	100.00%	-	1,200	-
0043-061-6100-1000-2951 - Employee Recognition	\$ 500	Collection	0.00%	100.00%	0.00%	100.00%	-	500	-
0043-061-6100-1000-3300 - Uniforms & Accessories	\$ 3,300	Collection	0.00%	100.00%	0.00%	100.00%	-	3,300	-
0043-061-6100-1000-3400 - Materials & Supplies	\$ 260	Collection	0.00%	100.00%	0.00%	100.00%	-	260	-
0043-061-6100-1000-4220 - Life Insurance	\$ 185	Collection	0.00%	100.00%	0.00%	100.00%	-	185	-
0043-061-6100-1000-4230 - Medical Insurance	\$ 16,368	Collection	0.00%	100.00%	0.00%	100.00%	-	16,368	-
0043-061-6100-1000-4234 - Disability Insurance	\$ 280	Collection	0.00%	100.00%	0.00%	100.00%	-	280	-
0043-061-6100-1000-4237 - Retiree Health Savings Acc	\$ 232	Collection	0.00%	100.00%	0.00%	100.00%	-	232	-
0043-061-6100-1000-4238 - Veba Funding	\$ 13,501	Collection	0.00%	100.00%	0.00%	100.00%	-	13,501	-
0043-061-6100-1000-4240 - Workers Comp	\$ 395	Collection	0.00%	100.00%	0.00%	100.00%	-	395	-
0043-061-6100-1000-4250 - Social Security-Employer	\$ 6,637	Collection	0.00%	100.00%	0.00%	100.00%	-	6,637	-
0043-061-6100-1000-4259 - Retirement Contribution	\$ 20,063	Collection	0.00%	100.00%	0.00%	100.00%	-	20,063	-
0043-061-6100-1000-4260 - Insurance Premiums	\$ 6,069	Collection	0.00%	100.00%	0.00%	100.00%	-	6,069	-
0043-061-6100-1000-4270 - Dental Insurance	\$ 1,273	Collection	0.00%	100.00%	0.00%	100.00%	-	1,273	-
0043-061-6100-1000-4280 - Optical Insurance	\$ 147	Collection	0.00%	100.00%	0.00%	100.00%	-	147	-
0043-061-6100-1000-4300 - Dues & Licenses	\$ 600	Collection	0.00%	100.00%	0.00%	100.00%	-	600	-
0043-061-6100-1000-4423 - Transfer To IT Fund	\$ 121,253	Collection	0.00%	100.00%	0.00%	100.00%	-	121,253	-
0043-061-6100-1000-4440 - Unemployment Compensat	\$ 256	Collection	0.00%	100.00%	0.00%	100.00%	-	256	-
0043-061-6100-1100-4239 - Retiree Medical Insurance	\$ 141,792	Collection	0.00%	100.00%	0.00%	100.00%	-	141,792	-
0043-061-6100-4500-1100 - Permanent Time Worked	\$ 33,866	Collection	0.00%	100.00%	0.00%	100.00%	-	33,866	-
0043-061-6100-4500-1200 - Temporary Pay	\$ 8,767	Collection	0.00%	100.00%	0.00%	100.00%	-	8,767	-
0043-061-6100-4500-1800 - Equipment Allowance	\$ 312	Collection	0.00%	100.00%	0.00%	100.00%	-	312	-
0043-061-6100-4500-2240 - Telecommunications	\$ 600	Collection	0.00%	100.00%	0.00%	100.00%	-	600	-
0043-061-6100-4500-4220 - Life Insurance	\$ 80	Collection	0.00%	100.00%	0.00%	100.00%	-	80	-
0043-061-6100-4500-4230 - Medical Insurance	\$ 5,873	Collection	0.00%	100.00%	0.00%	100.00%	-	5,873	-
0043-061-6100-4500-4234 - Disability Insurance	\$ 199	Collection	0.00%	100.00%	0.00%	100.00%	-	199	-
0043-061-6100-4500-4237 - Retiree Health Savings Acc	\$ 332	Collection	0.00%	100.00%	0.00%	100.00%	-	332	-
0043-061-6100-4500-4240 - Workers Comp	\$ 229	Collection	0.00%	100.00%	0.00%	100.00%	-	229	-
0043-061-6100-4500-4250 - Social Security-Employer	\$ 2,614	Collection	0.00%	100.00%	0.00%	100.00%	-	2,614	-
0043-061-6100-4500-4259 - Retirement Contribution	\$ 7,823	Collection	0.00%	100.00%	0.00%	100.00%	-	7,823	-
0043-061-6100-4500-4270 - Dental Insurance	\$ 451	Collection	0.00%	100.00%	0.00%	100.00%	-	451	-
0043-061-6100-4500-4280 - Optical Insurance	\$ 53	Collection	0.00%	100.00%	0.00%	100.00%	-	53	-
0043-061-6100-4500-4300 - Dues & Licenses	\$ 50	Collection	0.00%	100.00%	0.00%	100.00%	-	50	-

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-061-6100-4500-4440 - Unemployment Compensat	\$ 90	Collection	0.00%	100.00%	0.00%	100.00%	-	90	-
0043-061-6100-6210-1100 - Permanent Time Worked	\$ 114,974	Collection	0.00%	100.00%	0.00%	100.00%	-	114,974	-
0043-061-6100-6210-1200 - Temporary Pay	\$ 5,312	Collection	0.00%	100.00%	0.00%	100.00%	-	5,312	-
0043-061-6100-6210-1401 - Overtime Paid-Permanent	\$ 10,000	Collection	0.00%	100.00%	0.00%	100.00%	-	10,000	-
0043-061-6100-6210-1741 - Longevity Pay	\$ 1,020	Collection	0.00%	100.00%	0.00%	100.00%	-	1,020	-
0043-061-6100-6210-1800 - Equipment Allowance	\$ 990	Collection	0.00%	100.00%	0.00%	100.00%	-	990	-
0043-061-6100-6210-2330 - Radio Maintenance	\$ 1,205	Collection	0.00%	100.00%	0.00%	100.00%	-	1,205	-
0043-061-6100-6210-2331 - Radio System Service Charg	\$ 10,475	Collection	0.00%	100.00%	0.00%	100.00%	-	10,475	-
0043-061-6100-6210-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-6210-2421 - Fleet Maintenance & Repai	\$ 80,468	Collection	0.00%	100.00%	0.00%	100.00%	-	80,468	-
0043-061-6100-6210-2422 - Fleet Fuel	\$ 17,516	Collection	0.00%	100.00%	0.00%	100.00%	-	17,516	-
0043-061-6100-6210-2423 - Fleet Depreciation	\$ 88,778	Collection	0.00%	100.00%	0.00%	100.00%	-	88,778	-
0043-061-6100-6210-2424 - Fleet Management	\$ 4,498	Collection	0.00%	100.00%	0.00%	100.00%	-	4,498	-
0043-061-6100-6210-2430 - Contracted Services	\$ 45,500	Collection	0.00%	100.00%	0.00%	100.00%	-	45,500	-
0043-061-6100-6210-2700 - Conference Training & Trav	\$ 2,500	Collection	0.00%	100.00%	0.00%	100.00%	-	2,500	-
0043-061-6100-6210-3300 - Uniforms & Accessories	\$ 500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	500
0043-061-6100-6210-3400 - Materials & Supplies	\$ 250	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	250
0043-061-6100-6210-4220 - Life Insurance	\$ 140	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	140
0043-061-6100-6210-4230 - Medical Insurance	\$ 26,023	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	26,023
0043-061-6100-6210-4234 - Disability Insurance	\$ 70	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	70
0043-061-6100-6210-4237 - Retiree Health Savings Accc	\$ 249	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	249
0043-061-6100-6210-4238 - Veba Funding	\$ 23,667	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	23,667
0043-061-6100-6210-4240 - Workers Comp	\$ 4,129	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,129
0043-061-6100-6210-4250 - Social Security-Employer	\$ 8,885	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	8,885
0043-061-6100-6210-4259 - Retirement Contribution	\$ 26,795	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	26,795
0043-061-6100-6210-4270 - Dental Insurance	\$ 2,016	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,016
0043-061-6100-6210-4280 - Optical Insurance	\$ 236	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	236
0043-061-6100-6210-4300 - Dues & Licenses	\$ 500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	500
0043-061-6100-6210-4424 - Transfer To Maintenance Fa	\$ 40,487	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	40,487
0043-061-6100-6210-4440 - Unemployment Compensat	\$ 405	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	405
0043-061-6100-7031-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-7031-2421 - Fleet Maintenance & Repai	\$ 91,110	Collection	0.00%	100.00%	0.00%	100.00%	-	91,110	-
0043-061-6100-7031-2422 - Fleet Fuel	\$ 11,477	Collection	0.00%	100.00%	0.00%	100.00%	-	11,477	-
0043-061-6100-7031-2423 - Fleet Depreciation	\$ 50,382	Collection	0.00%	100.00%	0.00%	100.00%	-	50,382	-
0043-061-6100-7031-2424 - Fleet Management	\$ 2,422	Collection	0.00%	100.00%	0.00%	100.00%	-	2,422	-
0043-061-6100-7061-2310 - Building Maintenance	\$ 5,000	Collection	0.00%	100.00%	0.00%	100.00%	-	5,000	-
0043-061-6100-7064-1100 - Permanent Time Worked	\$ 25,651	Collection	0.00%	100.00%	0.00%	100.00%	-	25,651	-
0043-061-6100-7064-1741 - Longevity Pay	\$ 600	Collection	0.00%	100.00%	0.00%	100.00%	-	600	-
0043-061-6100-7064-1800 - Equipment Allowance	\$ 312	Collection	0.00%	100.00%	0.00%	100.00%	-	312	-
0043-061-6100-7064-3400 - Materials & Supplies	\$ 1,500	Collection	0.00%	100.00%	0.00%	100.00%	-	1,500	-
0043-061-6100-7064-4220 - Life Insurance	\$ 30	Collection	0.00%	100.00%	0.00%	100.00%	-	30	-
0043-061-6100-7064-4230 - Medical Insurance	\$ 5,673	Collection	0.00%	100.00%	0.00%	100.00%	-	5,673	-
0043-061-6100-7064-4238 - Veba Funding	\$ 6,354	Collection	0.00%	100.00%	0.00%	100.00%	-	6,354	-
0043-061-6100-7064-4240 - Workers Comp	\$ 1,001	Collection	0.00%	100.00%	0.00%	100.00%	-	1,001	-
0043-061-6100-7064-4250 - Social Security-Employer	\$ 1,995	Collection	0.00%	100.00%	0.00%	100.00%	-	1,995	-
0043-061-6100-7064-4259 - Retirement Contribution	\$ 6,064	Collection	0.00%	100.00%	0.00%	100.00%	-	6,064	-
0043-061-6100-7064-4270 - Dental Insurance	\$ 451	Collection	0.00%	100.00%	0.00%	100.00%	-	451	-
0043-061-6100-7064-4280 - Optical Insurance	\$ 53	Collection	0.00%	100.00%	0.00%	100.00%	-	53	-
0043-061-6100-7064-4300 - Dues & Licenses	\$ 1,500	Collection	0.00%	100.00%	0.00%	100.00%	-	1,500	-
0043-061-6100-7064-4440 - Unemployment Compensat	\$ 90	Collection	0.00%	100.00%	0.00%	100.00%	-	90	-
0043-061-6100-7072-1100 - Permanent Time Worked	\$ 71,267	Collection	0.00%	100.00%	0.00%	100.00%	-	71,267	-

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-061-6100-7072-1741 - Longevity Pay	\$ 390	Collection	0.00%	100.00%	0.00%	100.00%	-	390	-
0043-061-6100-7072-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-7072-3400 - Materials & Supplies	\$ 3,500	Collection	0.00%	100.00%	0.00%	100.00%	-	3,500	-
0043-061-6100-7072-4220 - Life Insurance	\$ 77	Collection	0.00%	100.00%	0.00%	100.00%	-	77	-
0043-061-6100-7072-4230 - Medical Insurance	\$ 19,857	Collection	0.00%	100.00%	0.00%	100.00%	-	19,857	-
0043-061-6100-7072-4237 - Retiree Health Savings Accc	\$ 664	Collection	0.00%	100.00%	0.00%	100.00%	-	664	-
0043-061-6100-7072-4238 - Veba Funding	\$ 9,531	Collection	0.00%	100.00%	0.00%	100.00%	-	9,531	-
0043-061-6100-7072-4240 - Workers Comp	\$ 2,703	Collection	0.00%	100.00%	0.00%	100.00%	-	2,703	-
0043-061-6100-7072-4250 - Social Security-Employer	\$ 5,458	Collection	0.00%	100.00%	0.00%	100.00%	-	5,458	-
0043-061-6100-7072-4259 - Retirement Contribution	\$ 16,553	Collection	0.00%	100.00%	0.00%	100.00%	-	16,553	-
0043-061-6100-7072-4270 - Dental Insurance	\$ 1,577	Collection	0.00%	100.00%	0.00%	100.00%	-	1,577	-
0043-061-6100-7072-4280 - Optical Insurance	\$ 184	Collection	0.00%	100.00%	0.00%	100.00%	-	184	-
0043-061-6100-7072-4440 - Unemployment Compensat	\$ 316	Collection	0.00%	100.00%	0.00%	100.00%	-	316	-
0043-061-6100-7074-1100 - Permanent Time Worked	\$ 90,272	Collection	0.00%	100.00%	0.00%	100.00%	-	90,272	-
0043-061-6100-7074-1401 - Overtime Paid-Permanent	\$ 1,000	Collection	0.00%	100.00%	0.00%	100.00%	-	1,000	-
0043-061-6100-7074-1741 - Longevity Pay	\$ 765	Collection	0.00%	100.00%	0.00%	100.00%	-	765	-
0043-061-6100-7074-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-7074-2430 - Contracted Services	\$ 41,108	Collection	0.00%	100.00%	0.00%	100.00%	-	41,108	-
0043-061-6100-7074-2700 - Conference Training & Trav	\$ 2,925	Collection	0.00%	100.00%	0.00%	100.00%	-	2,925	-
0043-061-6100-7074-3400 - Materials & Supplies	\$ 3,000	Collection	0.00%	100.00%	0.00%	100.00%	-	3,000	-
0043-061-6100-7074-4220 - Life Insurance	\$ 104	Collection	0.00%	100.00%	0.00%	100.00%	-	104	-
0043-061-6100-7074-4230 - Medical Insurance	\$ 21,275	Collection	0.00%	100.00%	0.00%	100.00%	-	21,275	-
0043-061-6100-7074-4237 - Retiree Health Savings Accc	\$ 332	Collection	0.00%	100.00%	0.00%	100.00%	-	332	-
0043-061-6100-7074-4238 - Veba Funding	\$ 17,472	Collection	0.00%	100.00%	0.00%	100.00%	-	17,472	-
0043-061-6100-7074-4240 - Workers Comp	\$ 3,432	Collection	0.00%	100.00%	0.00%	100.00%	-	3,432	-
0043-061-6100-7074-4250 - Social Security-Employer	\$ 6,919	Collection	0.00%	100.00%	0.00%	100.00%	-	6,919	-
0043-061-6100-7074-4259 - Retirement Contribution	\$ 21,030	Collection	0.00%	100.00%	0.00%	100.00%	-	21,030	-
0043-061-6100-7074-4270 - Dental Insurance	\$ 1,689	Collection	0.00%	100.00%	0.00%	100.00%	-	1,689	-
0043-061-6100-7074-4280 - Optical Insurance	\$ 197	Collection	0.00%	100.00%	0.00%	100.00%	-	197	-
0043-061-6100-7074-4440 - Unemployment Compensat	\$ 339	Collection	0.00%	100.00%	0.00%	100.00%	-	339	-
0043-061-6100-7074-6600.6650 - Repair Parts Outside R	\$ 21,000	Collection	0.00%	100.00%	0.00%	100.00%	-	21,000	-
0043-061-6100-7077-1100 - Permanent Time Worked	\$ 63,266	Collection	0.00%	100.00%	0.00%	100.00%	-	63,266	-
0043-061-6100-7077-1741 - Longevity Pay	\$ 270	Collection	0.00%	100.00%	0.00%	100.00%	-	270	-
0043-061-6100-7077-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-7077-2424 - Fleet Management	\$ 173	Collection	0.00%	100.00%	0.00%	100.00%	-	173	-
0043-061-6100-7077-2430 - Contracted Services	\$ 75,000	Collection	0.00%	100.00%	0.00%	100.00%	-	75,000	-
0043-061-6100-7077-3400 - Materials & Supplies	\$ 12,500	Collection	0.00%	100.00%	0.00%	100.00%	-	12,500	-
0043-061-6100-7077-3440 - Property Plant & Equipmen	\$ 2,000	Collection	0.00%	100.00%	0.00%	100.00%	-	2,000	-
0043-061-6100-7077-4220 - Life Insurance	\$ 85	Collection	0.00%	100.00%	0.00%	100.00%	-	85	-
0043-061-6100-7077-4230 - Medical Insurance	\$ 16,311	Collection	0.00%	100.00%	0.00%	100.00%	-	16,311	-
0043-061-6100-7077-4237 - Retiree Health Savings Accc	\$ 540	Collection	0.00%	100.00%	0.00%	100.00%	-	540	-
0043-061-6100-7077-4238 - Veba Funding	\$ 7,942	Collection	0.00%	100.00%	0.00%	100.00%	-	7,942	-
0043-061-6100-7077-4240 - Workers Comp	\$ 2,396	Collection	0.00%	100.00%	0.00%	100.00%	-	2,396	-
0043-061-6100-7077-4250 - Social Security-Employer	\$ 4,844	Collection	0.00%	100.00%	0.00%	100.00%	-	4,844	-
0043-061-6100-7077-4259 - Retirement Contribution	\$ 14,677	Collection	0.00%	100.00%	0.00%	100.00%	-	14,677	-

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-061-6100-7077-4270 - Dental Insurance	\$ 1,296	Collection	0.00%	100.00%	0.00%	100.00%	-	1,296	-
0043-061-6100-7077-4280 - Optical Insurance	\$ 152	Collection	0.00%	100.00%	0.00%	100.00%	-	152	-
0043-061-6100-7077-4440 - Unemployment Compensat	\$ 260	Collection	0.00%	100.00%	0.00%	100.00%	-	260	-
0043-061-6100-7083-1100 - Permanent Time Worked	\$ 177,153	Collection	0.00%	100.00%	0.00%	100.00%	-	177,153	-
0043-061-6100-7083-1401 - Overtime Paid-Permanent	\$ 2,000	Collection	0.00%	100.00%	0.00%	100.00%	-	2,000	-
0043-061-6100-7083-1741 - Longevity Pay	\$ 1,560	Collection	0.00%	100.00%	0.00%	100.00%	-	1,560	-
0043-061-6100-7083-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-7083-2435 - Tipping Fees	\$ 5,665	Collection	0.00%	100.00%	0.00%	100.00%	-	5,665	-
0043-061-6100-7083-3400 - Materials & Supplies	\$ 5,000	Collection	0.00%	100.00%	0.00%	100.00%	-	5,000	-
0043-061-6100-7083-4220 - Life Insurance	\$ 155	Collection	0.00%	100.00%	0.00%	100.00%	-	155	-
0043-061-6100-7083-4230 - Medical Insurance	\$ 35,175	Collection	0.00%	100.00%	0.00%	100.00%	-	35,175	-
0043-061-6100-7083-4237 - Retiree Health Savings Accc	\$ 1,851	Collection	0.00%	100.00%	0.00%	100.00%	-	1,851	-
0043-061-6100-7083-4238 - Veba Funding	\$ 19,855	Collection	0.00%	100.00%	0.00%	100.00%	-	19,855	-
0043-061-6100-7083-4240 - Workers Comp	\$ 6,739	Collection	0.00%	100.00%	0.00%	100.00%	-	6,739	-
0043-061-6100-7083-4250 - Social Security-Employer	\$ 13,575	Collection	0.00%	100.00%	0.00%	100.00%	-	13,575	-
0043-061-6100-7083-4259 - Retirement Contribution	\$ 41,283	Collection	0.00%	100.00%	0.00%	100.00%	-	41,283	-
0043-061-6100-7083-4270 - Dental Insurance	\$ 2,793	Collection	0.00%	100.00%	0.00%	100.00%	-	2,793	-
0043-061-6100-7083-4280 - Optical Insurance	\$ 327	Collection	0.00%	100.00%	0.00%	100.00%	-	327	-
0043-061-6100-7083-4440 - Unemployment Compensat	\$ 787	Collection	0.00%	100.00%	0.00%	100.00%	-	787	-
0043-061-6100-7092-1100 - Permanent Time Worked	\$ 49,751	Collection	0.00%	100.00%	0.00%	100.00%	-	49,751	-
0043-061-6100-7092-1401 - Overtime Paid-Permanent	\$ 2,500	Collection	0.00%	100.00%	0.00%	100.00%	-	2,500	-
0043-061-6100-7092-1741 - Longevity Pay	\$ 351	Collection	0.00%	100.00%	0.00%	100.00%	-	351	-
0043-061-6100-7092-2410 - Rent City Vehicles	\$ 1	Collection	0.00%	100.00%	0.00%	100.00%	-	1	-
0043-061-6100-7092-2430 - Contracted Services	\$ 25,000	Collection	0.00%	100.00%	0.00%	100.00%	-	25,000	-
0043-061-6100-7092-3400 - Materials & Supplies	\$ 30,413	Collection	0.00%	100.00%	0.00%	100.00%	-	30,413	-
0043-061-6100-7092-3440 - Property Plant & Equipmen	\$ 5,000	Collection	0.00%	100.00%	0.00%	100.00%	-	5,000	-
0043-061-6100-7092-4220 - Life Insurance	\$ 62	Collection	0.00%	100.00%	0.00%	100.00%	-	62	-
0043-061-6100-7092-4230 - Medical Insurance	\$ 13,473	Collection	0.00%	100.00%	0.00%	100.00%	-	13,473	-
0043-061-6100-7092-4237 - Retiree Health Savings Accc	\$ 515	Collection	0.00%	100.00%	0.00%	100.00%	-	515	-
0043-061-6100-7092-4238 - Veba Funding	\$ 5,241	Collection	0.00%	100.00%	0.00%	100.00%	-	5,241	-
0043-061-6100-7092-4240 - Workers Comp	\$ 1,889	Collection	0.00%	100.00%	0.00%	100.00%	-	1,889	-
0043-061-6100-7092-4250 - Social Security-Employer	\$ 3,811	Collection	0.00%	100.00%	0.00%	100.00%	-	3,811	-
0043-061-6100-7092-4259 - Retirement Contribution	\$ 11,573	Collection	0.00%	100.00%	0.00%	100.00%	-	11,573	-
0043-061-6100-7092-4270 - Dental Insurance	\$ 1,070	Collection	0.00%	100.00%	0.00%	100.00%	-	1,070	-
0043-061-6100-7092-4280 - Optical Insurance	\$ 126	Collection	0.00%	100.00%	0.00%	100.00%	-	126	-
0043-061-6100-7092-4440 - Unemployment Compensat	\$ 215	Collection	0.00%	100.00%	0.00%	100.00%	-	215	-
0043-061-6100-9000-4100 - Depreciation	\$ 57,977	Collection	0.00%	100.00%	0.00%	100.00%	-	57,977	-
0043-061-6100-9000-5130 - Equipment	\$ 25,000	Collection	0.00%	100.00%	0.00%	100.00%	-	25,000	-
0043-070-1000-1000-1100 - Permanent Time Worked	\$ 40,582	Collection	0.00%	100.00%	0.00%	100.00%	-	40,582	-
0043-070-1000-1000-1200 - Temporary Pay	\$ 5,000	Collection	0.00%	100.00%	0.00%	100.00%	-	5,000	-
0043-070-1000-1000-1721 - Annual Sick Leave Payout	\$ 470	Collection	0.00%	100.00%	0.00%	100.00%	-	470	-
0043-070-1000-1000-1800 - Equipment Allowance	\$ 90	Collection	0.00%	100.00%	0.00%	100.00%	-	90	-
0043-070-1000-1000-2100 - Professional Services	\$ 15,000	Collection	0.00%	100.00%	0.00%	100.00%	-	15,000	-
0043-070-1000-1000-2150 - Legal Expenses	\$ 20,000	Collection	0.00%	100.00%	0.00%	100.00%	-	20,000	-
0043-070-1000-1000-2700 - Conference Training & Trav	\$ 3,000	Collection	0.00%	100.00%	0.00%	100.00%	-	3,000	-
0043-070-1000-1000-2951 - Employee Recognition	\$ 100	Collection	0.00%	100.00%	0.00%	100.00%	-	100	-
0043-070-1000-1000-4220 - Life Insurance	\$ 105	Collection	0.00%	100.00%	0.00%	100.00%	-	105	-
0043-070-1000-1000-4230 - Medical Insurance	\$ 7,217	Collection	0.00%	100.00%	0.00%	100.00%	-	7,217	-
0043-070-1000-1000-4234 - Disability Insurance	\$ 248	Collection	0.00%	100.00%	0.00%	100.00%	-	248	-
0043-070-1000-1000-4237 - Retiree Health Savings Accc	\$ 208	Collection	0.00%	100.00%	0.00%	100.00%	-	208	-
0043-070-1000-1000-4238 - Veba Funding	\$ 3,971	Collection	0.00%	100.00%	0.00%	100.00%	-	3,971	-

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-070-1000-1000-4240 - Workers Comp	\$ 115	Collection	0.00%	100.00%	0.00%	100.00%	-	115	-
0043-070-1000-1000-4250 - Social Security-Employer	\$ 3,147	Collection	0.00%	100.00%	0.00%	100.00%	-	3,147	-
0043-070-1000-1000-4257 - Excess Pension Refund	\$ 47,692	Collection	0.00%	100.00%	0.00%	100.00%	-	47,692	-
0043-070-1000-1000-4259 - Retirement Contribution	\$ 9,484	Collection	0.00%	100.00%	0.00%	100.00%	-	9,484	-
0043-070-1000-1000-4260 - Insurance Premiums	\$ 195,798	Collection	0.00%	100.00%	0.00%	100.00%	-	195,798	-
0043-070-1000-1000-4270 - Dental Insurance	\$ 564	Collection	0.00%	100.00%	0.00%	100.00%	-	564	-
0043-070-1000-1000-4280 - Optical Insurance	\$ 66	Collection	0.00%	100.00%	0.00%	100.00%	-	66	-
0043-070-1000-1000-4300 - Dues & Licenses	\$ 12,000	Collection	0.00%	100.00%	0.00%	100.00%	-	12,000	-
0043-070-1000-1000-4310 - Municipal Service Charges	\$ 664,843	Collection	0.00%	100.00%	0.00%	100.00%	-	664,843	-
0043-070-1000-1000-4420 - Transfer To Other Funds	\$ 517,586	Customer	100.00%	0.00%	0.00%	100.00%	517,586	-	-
Transfer to Other funds	\$ 151,281	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	40,662	110,619
0043-070-1000-1000-4440 - Unemployment Compensat	\$ 114	Collection	0.00%	100.00%	0.00%	100.00%	-	114	-
0043-070-8501-9000-1100 - Permanent Time Worked	\$ 63,416	Collection	0.00%	100.00%	0.00%	100.00%	-	63,416	-
0043-070-8501-9000-1751 - Benefit Waiver Pay	\$ 90	Collection	0.00%	100.00%	0.00%	100.00%	-	90	-
0043-070-8501-9000-1800 - Equipment Allowance	\$ 510	Collection	0.00%	100.00%	0.00%	100.00%	-	510	-
0043-070-8501-9000-4220 - Life Insurance	\$ 147	Collection	0.00%	100.00%	0.00%	100.00%	-	147	-
0043-070-8501-9000-4230 - Medical Insurance	\$ 9,275	Collection	0.00%	100.00%	0.00%	100.00%	-	9,275	-
0043-070-8501-9000-4234 - Disability Insurance	\$ 339	Collection	0.00%	100.00%	0.00%	100.00%	-	339	-
0043-070-8501-9000-4237 - Retiree Health Savings Accc	\$ 341	Collection	0.00%	100.00%	0.00%	100.00%	-	341	-
0043-070-8501-9000-4238 - Veba Funding	\$ 4,288	Collection	0.00%	100.00%	0.00%	100.00%	-	4,288	-
0043-070-8501-9000-4240 - Workers Comp	\$ 681	Collection	0.00%	100.00%	0.00%	100.00%	-	681	-
0043-070-8501-9000-4250 - Social Security-Employer	\$ 4,889	Collection	0.00%	100.00%	0.00%	100.00%	-	4,889	-
0043-070-8501-9000-4259 - Retirement Contribution	\$ 14,648	Collection	0.00%	100.00%	0.00%	100.00%	-	14,648	-
0043-070-8501-9000-4270 - Dental Insurance	\$ 766	Collection	0.00%	100.00%	0.00%	100.00%	-	766	-
0043-070-8501-9000-4280 - Optical Insurance	\$ 90	Collection	0.00%	100.00%	0.00%	100.00%	-	90	-
0043-070-8501-9000-4440 - Unemployment Compensat	\$ 154	Collection	0.00%	100.00%	0.00%	100.00%	-	154	-
0043-075-5000-1000-1100 - Permanent Time Worked	\$ 413,448	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	413,448
0043-075-5000-1000-1741 - Longevity Pay	\$ 1,200	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,200
0043-075-5000-1000-1751 - Benefit Waiver Pay	\$ 1,710	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,710
0043-075-5000-1000-1800 - Equipment Allowance	\$ 2,190	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,190
0043-075-5000-1000-2100 - Professional Services	\$ 225,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	225,000
0043-075-5000-1000-2240 - Telecommunications	\$ 7,725	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,725
0043-075-5000-1000-2310 - Building Maintenance	\$ 4,120	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,120
0043-075-5000-1000-2320 - Equipment Maintenance	\$ 1,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,000
0043-075-5000-1000-2330 - Radio Maintenance	\$ 71	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	71
0043-075-5000-1000-2331 - Radio System Service Charg	\$ 8,877	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	8,877
0043-075-5000-1000-2430 - Contracted Services	\$ 81,678	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	81,678
0043-075-5000-1000-2500 - Printing	\$ 500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	500
0043-075-5000-1000-2640 - Software	\$ 7,781	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,781
0043-075-5000-1000-2660 - Software Maintenance	\$ 9,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	9,000
0043-075-5000-1000-2700 - Conference Training & Trav	\$ 25,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	25,000
0043-075-5000-1000-2702 - Educational Reimbursemen	\$ 5,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	5,000
0043-075-5000-1000-2850 - Advertising	\$ 1,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,000
0043-075-5000-1000-2951 - Employee Recognition	\$ 1,881	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,881
0043-075-5000-1000-3100 - Postage	\$ 300	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	300
0043-075-5000-1000-3300 - Uniforms & Accessories	\$ 200	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	200
0043-075-5000-1000-3400 - Materials & Supplies	\$ 7,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,500
0043-075-5000-1000-4220 - Life Insurance	\$ 801	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	801

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-075-5000-1000-4230 - Medical Insurance	\$ 63,639	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	63,639
0043-075-5000-1000-4234 - Disability Insurance	\$ 1,653	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,653
0043-075-5000-1000-4237 - Retiree Health Savings Accc	\$ 1,320	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,320
0043-075-5000-1000-4238 - Veba Funding	\$ 59,248	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	59,248
0043-075-5000-1000-4240 - Workers Comp	\$ 4,949	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,949
0043-075-5000-1000-4250 - Social Security-Employer	\$ 31,817	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	31,817
0043-075-5000-1000-4259 - Retirement Contribution	\$ 95,783	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	95,783
0043-075-5000-1000-4270 - Dental Insurance	\$ 5,992	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	5,992
0043-075-5000-1000-4280 - Optical Insurance	\$ 701	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	701
0043-075-5000-1000-4300 - Dues & Licenses	\$ 1,600	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,600
0043-075-5000-1000-4423 - Transfer To IT Fund	\$ 100,029	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	100,029
0043-075-5000-1000-4440 - Unemployment Compensat	\$ 1,202	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,202
0043-075-5000-1100-3300 - Uniforms & Accessories	\$ 16,480	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	16,480
0043-075-5000-1100-4239 - Retiree Medical Insurance	\$ 455,760	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	455,760
0043-075-5300-7031-2421 - Fleet Maintenance & Repai	\$ 29,299	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	29,299
0043-075-5300-7031-2423 - Fleet Depreciation	\$ 24,005	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	24,005
0043-075-5300-7031-2424 - Fleet Management	\$ 1,730	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,730
0043-075-5300-7043-1100 - Permanent Time Worked	\$ 964,373	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	964,373
0043-075-5300-7043-1401 - Overtime Paid-Permanent	\$ 162,740	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	162,740
0043-075-5300-7043-1721 - Annual Sick Leave Payout	\$ 3,223	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,223
0043-075-5300-7043-1741 - Longevity Pay	\$ 5,400	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	5,400
0043-075-5300-7043-1751 - Benefit Waiver Pay	\$ 1,800	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,800
0043-075-5300-7043-2210 - Natural Gas	\$ 200,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	200,000
0043-075-5300-7043-2211 - Other Fuels	\$ 30,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	30,000
0043-075-5300-7043-2220 - Electricity	\$ 1,150,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,150,000
0043-075-5300-7043-2230 - Water	\$ 5,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	5,000
0043-075-5300-7043-2430 - Contracted Services	\$ 67,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	67,000
0043-075-5300-7043-3200 - Chemicals	\$ 50,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	50,000
0043-075-5300-7043-3400 - Materials & Supplies	\$ 25,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	25,000
0043-075-5300-7043-4215 - Deferred Comp Contributio	\$ 520	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	520
0043-075-5300-7043-4220 - Life Insurance	\$ 872	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	872
0043-075-5300-7043-4230 - Medical Insurance	\$ 201,062	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	201,062
0043-075-5300-7043-4237 - Retiree Health Savings Accc	\$ 6,640	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	6,640
0043-075-5300-7043-4238 - Veba Funding	\$ 127,072	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	127,072
0043-075-5300-7043-4240 - Workers Comp	\$ 16,808	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	16,808
0043-075-5300-7043-4250 - Social Security-Employer	\$ 74,098	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	74,098
0043-075-5300-7043-4259 - Retirement Contribution	\$ 224,762	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	224,762
0043-075-5300-7043-4270 - Dental Insurance	\$ 16,890	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	16,890
0043-075-5300-7043-4280 - Optical Insurance	\$ 1,980	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,980
0043-075-5300-7043-4300 - Dues & Licenses	\$ 16,625	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	16,625
0043-075-5300-7043-4423 - Transfer To IT Fund	\$ 48,505	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	48,505
0043-075-5300-7043-4440 - Unemployment Compensat	\$ 3,616	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,616
0043-075-5300-7051-2210 - Natural Gas	\$ 1,132	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,132
0043-075-5300-7051-2220 - Electricity	\$ 14,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	14,500
0043-075-5300-7051-3400 - Materials & Supplies	\$ 5,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	5,000
0043-075-5300-7053-1100 - Permanent Time Worked	\$ 177,004	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	177,004
0043-075-5300-7053-1200 - Temporary Pay	\$ 15,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	15,000
0043-075-5300-7053-1401 - Overtime Paid-Permanent	\$ 3,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,500
0043-075-5300-7053-1741 - Longevity Pay	\$ 525	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	525
0043-075-5300-7053-1751 - Benefit Waiver Pay	\$ 1,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,000
0043-075-5300-7053-2100 - Professional Services	\$ 25,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	25,000

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,213,404	19,623,737
0043-075-5300-7053-2320 - Equipment Maintenance	\$ 10,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	10,000
0043-075-5300-7053-2420 - Rent Outside Vehicles/Mile	\$ 100	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	100
0043-075-5300-7053-2700 - Conference Training & Trav	\$ 3,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,000
0043-075-5300-7053-3100 - Postage	\$ 800	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	800
0043-075-5300-7053-3200 - Chemicals	\$ 7,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,000
0043-075-5300-7053-3300 - Uniforms & Accessories	\$ 800	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	800
0043-075-5300-7053-3400 - Materials & Supplies	\$ 17,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	17,500
0043-075-5300-7053-3405 - Safety Related supplies	\$ 1,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,500
0043-075-5300-7053-3440 - Property Plant & Equipmen	\$ 3,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,000
0043-075-5300-7053-4220 - Life Insurance	\$ 126	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	126
0043-075-5300-7053-4230 - Medical Insurance	\$ 26,913	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	26,913
0043-075-5300-7053-4237 - Retiree Health Savings Accc	\$ 2,084	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,084
0043-075-5300-7053-4238 - Veba Funding	\$ 7,942	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,942
0043-075-5300-7053-4240 - Workers Comp	\$ 498	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	498
0043-075-5300-7053-4250 - Social Security-Employer	\$ 13,548	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	13,548
0043-075-5300-7053-4259 - Retirement Contribution	\$ 41,009	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	41,009
0043-075-5300-7053-4270 - Dental Insurance	\$ 2,118	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,118
0043-075-5300-7053-4280 - Optical Insurance	\$ 248	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	248
0043-075-5300-7053-4300 - Dues & Licenses	\$ 2,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,500
0043-075-5300-7053-4440 - Unemployment Compensat	\$ 679	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	679
0043-075-5300-7055-2430 - Contracted Services	\$ 950,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	950,000
0043-075-5300-7055-3200 - Chemicals	\$ 395,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	395,000
0043-075-5300-7055-3400 - Materials & Supplies	\$ 7,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,000
0043-075-5300-7055-4300 - Dues & Licenses	\$ 32,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	32,000
0043-075-5300-7057-2430 - Contracted Services	\$ 25,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	25,000
0043-075-5300-7057-2500 - Printing	\$ 150	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	150
0043-075-5300-7057-3400 - Materials & Supplies	\$ 1,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,000
0043-075-5300-7060-2421 - Fleet Maintenance & Repai	\$ 10,988	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	10,988
0043-075-5300-7060-2422 - Fleet Fuel	\$ 330	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	330
0043-075-5300-7060-2424 - Fleet Management	\$ 1,903	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,903
0043-075-5600-7043-1100 - Permanent Time Worked	\$ 718,078	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	718,078
0043-075-5600-7043-1401 - Overtime Paid-Permanent	\$ 54,590	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	54,590
0043-075-5600-7043-1601 - Severance Pay	\$ 67,400	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	67,400
0043-075-5600-7043-1741 - Longevity Pay	\$ 7,200	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,200
0043-075-5600-7043-2100 - Professional Services	\$ 15,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	15,000
0043-075-5600-7043-2320 - Equipment Maintenance	\$ 132,500	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	132,500
0043-075-5600-7043-2430 - Contracted Services	\$ 65,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	65,000
0043-075-5600-7043-3400 - Materials & Supplies	\$ 90,125	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	90,125
0043-075-5600-7043-3404 - Equipment Parts/Maintena	\$ 139,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	139,000
0043-075-5600-7043-3440 - Property Plant & Equipmen	\$ 3,250	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	3,250
0043-075-5600-7043-4215 - Deferred Comp Contributio	\$ 520	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	520
0043-075-5600-7043-4220 - Life Insurance	\$ 710	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	710
0043-075-5600-7043-4230 - Medical Insurance	\$ 156,513	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	156,513
0043-075-5600-7043-4237 - Retiree Health Savings Accc	\$ 2,490	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,490
0043-075-5600-7043-4238 - Veba Funding	\$ 127,072	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	127,072
0043-075-5600-7043-4240 - Workers Comp	\$ 11,293	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	11,293
0043-075-5600-7043-4250 - Social Security-Employer	\$ 55,038	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	55,038
0043-075-5600-7043-4259 - Retirement Contribution	\$ 167,538	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	167,538

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS	Allocation Method	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Total % Allocation	Customer \$ Allocation	Collection \$ Allocation	Treatment \$ Allocation
							723,082	7,662,104	20,844,405
0043-075-5600-7043-4270 - Dental Insurance	\$ 12,386	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	12,386
0043-075-5600-7043-4280 - Optical Insurance	\$ 1,452	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	1,452
0043-075-5600-7043-4423 - Transfer To IT Fund	\$ 24,940	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	24,940
0043-075-5600-7043-4440 - Unemployment Compensat	\$ 2,486	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,486
0043-075-5600-7051-2310 - Building Maintenance	\$ 2,200	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	2,200
0043-075-5600-7051-2320 - Equipment Maintenance	\$ 6,250	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	6,250
0043-075-5600-7051-2430 - Contracted Services	\$ 7,250	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	7,250
0043-075-5600-7051-3400 - Materials & Supplies	\$ 4,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	4,000
0043-075-5600-7051-3404 - Equipment Parts/Maintena	\$ 6,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	6,000
0043-075-5600-7055-2310 - Building Maintenance	\$ 20,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	20,000
0043-075-5600-7055-2320 - Equipment Maintenance	\$ 20,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	20,000
0043-075-5600-7055-2430 - Contracted Services	\$ 50,000	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	50,000
0043-075-5600-7055-3400 - Materials & Supplies	\$ 6,250	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	6,250
0043-075-5600-7055-3404 - Equipment Parts/Maintena	\$ 40,400	Treatment	0.00%	0.00%	100.00%	100.00%	-	-	40,400
0043-078-8000-1000-1100 - Permanent Time Worked	\$ 23,857	Customer	100.00%	0.00%	0.00%	100.00%	23,857	-	-
0043-078-8000-1000-4220 - Life Insurance	\$ 76	Customer	100.00%	0.00%	0.00%	100.00%	76	-	-
0043-078-8000-1000-4230 - Medical Insurance	\$ 4,405	Customer	100.00%	0.00%	0.00%	100.00%	4,405	-	-
0043-078-8000-1000-4234 - Disability Insurance	\$ 149	Customer	100.00%	0.00%	0.00%	100.00%	149	-	-
0043-078-8000-1000-4238 - Veba Funding	\$ 4,765	Customer	100.00%	0.00%	0.00%	100.00%	4,765	-	-
0043-078-8000-1000-4240 - Workers Comp	\$ 67	Customer	100.00%	0.00%	0.00%	100.00%	67	-	-
0043-078-8000-1000-4250 - Social Security-Employer	\$ 1,825	Customer	100.00%	0.00%	0.00%	100.00%	1,825	-	-
0043-078-8000-1000-4259 - Retirement Contribution	\$ 5,511	Customer	100.00%	0.00%	0.00%	100.00%	5,511	-	-
0043-078-8000-1000-4270 - Dental Insurance	\$ 338	Customer	100.00%	0.00%	0.00%	100.00%	338	-	-
0043-078-8000-1000-4280 - Optical Insurance	\$ 40	Customer	100.00%	0.00%	0.00%	100.00%	40	-	-
0043-078-8000-1000-4440 - Unemployment Compensat	\$ 68	Customer	100.00%	0.00%	0.00%	100.00%	68	-	-
	\$ 500,000	Indirect	4.64%	25.63%	69.73%	100.00%	23,219	128,151	348,630
	\$ 1,696,680	Indirect	4.64%	25.63%	69.73%	100.00%	78,789	434,864	1,183,027
Projects Funded with Cash	\$ 3,867,883	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	1,039,627	2,828,257
Debt Service		Indirect (C & T)	0.00%	26.88%	73.12%	100.00%			
2013 Series Refunding		Indirect (C & T)	0.00%	26.88%	73.12%	100.00%			
Principal	\$ 1,890,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	508,002	1,381,998
Interest	\$ 324,338	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	87,177	237,161
3010-01	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 65,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	17,471	47,529
Interest	\$ 19,876	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	5,342	14,534
3010-02	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 65,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	17,471	47,529
Interest	\$ 21,750	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	5,846	15,904
3010-03	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 60,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	16,127	43,873
Interest	\$ 25,494	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	6,852	18,642
3010-04	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 35,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	9,407	25,593
Interest	\$ 16,918	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	4,547	12,370
3002-01	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 45,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	12,095	32,905
Interest	\$ 4,788	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	1,287	3,501

Schedule 2. Allocation of Expenses to Functions

Agency	Test Year COS		Customer	Collection	Treatment	Total	Customer	Collection	Treatment
		Allocation Method	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
							723,082	7,662,104	20,844,405
3002-02	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 45,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	12,095	32,905
Interest	\$ 5,515	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	1,482	4,033
3002-03	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 45,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	12,095	32,905
Interest	\$ 6,336	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	1,703	4,633
3002-04	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 50,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	13,439	36,561
Interest	\$ 7,637	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	2,053	5,584
3002-05	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 45,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	12,095	32,905
Interest	\$ 12,625	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	3,393	9,232
WWTP/SRF-PHASE I	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 1,415,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	380,330	1,034,670
Interest	\$ 12,625	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	3,393	9,232
WWTP/SRF-PHASE II	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 3,010,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	809,041	2,200,959
Interest	\$ 1,436,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	385,974	1,050,026
Series 2016, Refunding	\$ -	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	-	-
Principal	\$ 405,000	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	108,858	296,142
Interest	\$ 388,781	Indirect (C & T)	0.00%	26.88%	73.12%	100.00%	-	104,498	284,283
TOTAL EXPENDITURES	\$ 29,229,592						\$ 723,082	\$ 7,662,104	\$ 20,844,405
% Allocation							2.47%	26.21%	71.31%
Expenses Excluded From Indirect Allocation									
Indirect							\$ 119,436	\$ 659,211	\$ 1,793,354
Indirect (C & T)							\$ -	\$ 3,671,150	\$ 9,987,196
Net Expenses for Indirect Allocation							603,646	3,331,743	9,063,855
% of Expenditures							Basis of Indirect Allocations -> 4.64%	25.63%	69.73%

Wastewater System FY 2018 Allocation of Other Revenues

Type	Budget	Residential % Allocation	Multifamily % Allocation	Non-Residential % Allocation	Total % Allocation	Residential \$ Allocation	Multifamily \$ Allocation	Non-Residential \$ Allocation
Capital Recovery Charge	216,265	84.19%	3.94%	11.88%	100.0%	2,041,106	525,486	3,148,664
Forfeited Discounts	-	84.19%	3.94%	11.88%	100.0%	182,065	8,511	25,689
Investment Income	25,000	84.19%	3.94%	11.88%	100.0%	-	-	-
Sewer Tap Permits	20,000	84.19%	3.94%	11.88%	100.0%	21,047	984	2,970
Merch & Jobbing-Field	3,000	84.19%	3.94%	11.88%	100.0%	16,837	787	2,376
Miscellaneous	1,500	84.19%	3.94%	11.88%	100.0%	2,526	118	356
Merch & Jobbing-Field	1,050	84.19%	3.94%	11.88%	100.0%	1,263	59	178
Sale for Resale	3,748,441	32.65%	9.37%	56.70%	98.7%	884	41	125
Use of Reserves	1,700,000	33.93%	9.37%	56.70%	100.0%	1,239,734	355,717	2,152,990
Total Other Revenues	\$ 5,715,256					\$ 2,041,106	\$ 525,486	\$ 3,148,664

Schedule 4. Sewer Revenue Requirement Allocations

Revenue Requirements	Total	Residential	Multifamily	Non-Residential
Customer	\$ 723,082	\$ 608,735	\$ 28,456	\$ 85,891
Collection	\$ 7,662,104	\$ 2,501,805	\$ 728,403	\$ 4,431,896
Treatment	\$ 20,844,405	\$ 6,806,047	\$ 1,981,587	\$ 12,056,771
Total Revenue Requirements	\$ 29,229,592	\$ 9,916,588	\$ 2,738,446	\$ 16,574,558
Less: Other Revenue	\$ 5,715,256	\$ 2,041,106	\$ 525,486	\$ 3,148,664
Rate Requirement	\$ 23,514,336	\$ 7,875,482	\$ 2,212,960	\$ 13,425,894
Annual Wastewater Sales (CCF)	4,715,735	1,539,766	448,304	2,727,664
Rate Rev. Req./ (CCF)	\$ 4.986	\$ 5.115	\$ 4.936	\$ 4.922
Rate Rev. Req. /Customer	\$ 3,230	\$ 1,285	\$ 361	\$ 15,526

