

BOONE CO. REGIONAL SEWER DISTRICT

**CONNECTION FEE ANALYSIS
2021**

DRAFT

BOONE CO. REGIONAL SEWER DISTRICT CONNECTION FEE ANALYSIS

TABLE OF CONTENTS

	Page
BACKGROUND AND APPROACH	1- 2
ANALYSIS:	
Connection Fee Analysis Calculation	3
Connection Fee Historical / Prospective Analysis	4
Probable Future Customers	5
CIP Funding List	6
SUPPLEMENTAL INFORMATION:	
Capital Asset Projections	7 -8
Actual and Projected Balance Sheets	9
Actual and Projected Debt Schedule	10 - 11
Actual and Projected Number of Customers	12

**BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO**

Connection Fee Analysis - 2021

Prepared by Stephen M. Connelly, CPA, PC

Background

Periodically, we evaluate the levels currently charged for the System Connection Fee. The last Connection Fee Analysis was performed in June of 2016. Effective January 1, 2016, the system Connection Fees went to \$1,600. See connection fee history below:

Connection Fee History (3/4" water meter)	
2003	\$450
2004	\$600
2007	\$750
2011	\$1,250
2014	\$1,375
2016	\$1,600

DRAFT

At the time, this amount was right in line with our study of the system in 2016 using historical and best available prospective data. However, the 2021 Connection Fee Analysis indicates the appropriate fee to be in the range of approximately \$2,300 - \$2,500. Those who are required to pay Connection Fees if developing into the existing system may contend that it is that the monthly Base Service Fee that covers the capital costs of the District. It should be noted that having a Base Service Fee (or Base Facility Charge) *and* a Connection Fee (or System Development Charge), is standard for the industry. This being the case, some of the relevant charges and definitions for the wastewater treatment industry are listed below. This listing is not all inclusive.

Usage or Gallonage Charge is the cost of collecting, treating and disposing of wastewater, such as chemicals, electricity, labor and other related costs. This cost is variable and depends on consumption, billed in one thousand gallon increments.

Customer Charge is the cost of meter reading, billing and collection. Charged monthly to each metered account.

Base Service Fee / Base Facility Charge is defined as the monthly cost of *having the system in place* and prepared to serve the customer. This charge is designed to recover those capital expenses that are fixed and do not vary with consumption.

Connection Fees / System Development Charges can be defined as an *equitable and proportionate charge* made at the time wastewater service is *newly requested to cover the growth related capital costs* of construction for master pumping stations, master force mains, treatment and effluent disposal facilities and collection systems required to provide service to *new connections to the sewer system by new users*.

With respect to the BSF and Connection Fees, note how one fee is for existing, fixed capital costs NOT covered by a Usage or Gallonage Charge. The other is for new customers that covers, in part, the incremental capital costs of providing new service to new customers. Without a connection fee, many wastewater treatment facilities would lack the necessary cash flows in these start-up phases required to provide the new facilities.

Given the unique set of circumstances for the District, in that it serves several different existing facilities, with new facilities constantly being added, the goal is to develop one overall Connection Fee that takes these circumstances into account. The Connection Fee should be equitable and proportionate to the existing infrastructure while integrating potential future capital requirements.

Approach

By integrating relevant assumptions, historical data, and the approach of the 2021 User Rate Study, along with other related projected data, we will determine a calculated and proportionate Connection Fee. Per preliminary discussion and agreement with District personnel, rather than being site specific, the new Connection Fee seeks to average the future capital needs of the District so that one overall Fee may be charged.

This analysis includes assumed additional incremental costs of approximately \$120k-\$200k per year that is not envisioned in the latest CIP funding analysis. Capital costs, in addition to these incremental costs, could be incurred related to NIDS and other properties connecting to the District system. The analysis also includes, by year, the potential number of new additional customers that could become part of the District per Staff's Probable Future Customers Analysis.

DRAFT

**BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO**

Connection Fee Analysis 2017-2026

Prepared by Stephen M. Connelly, CPA, PC

DRAFT

	ACTUAL					PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Actual & Projected Capital (Net of AD & related debt)	13,373,181	14,121,008	14,410,328	15,203,730	15,778,039	16,026,835	16,709,128	17,539,621	18,189,522	18,904,204
Incremental Capital Needs (est.)	134,534	122,565	189,515	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Actual and Projected Capital	13,507,715	14,243,573	14,599,843	15,403,730	15,978,039	16,226,835	16,909,128	17,739,621	18,389,522	19,104,204
Existing & Projected Customers *	6,544	6,635	6,673	6,705	6,841	6,875	6,908	6,943	7,065	7,100
Projected Incremental Customers (Probable Future Customers)	-	-	-	-	-	-	1	88	-	-
Total Customers	6,544	6,635	6,673	6,705	6,841	6,875	6,909	7,031	7,065	7,100
Avg Invested Capital, per Customer \$	2,064 \$	2,147 \$	2,188 \$	2,297 \$	2,336 \$	2,360 \$	2,447 \$	2,523 \$	2,603 \$	2,691

Avg IC, per Customer 2017-2021 \$ 2,206

Avg IC, per Customer 2017-2026 \$ 2,366

* Includes multi-billing accounts

**BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO**

Connection Fee Analysis

Prepared by Stephen M. Connelly, CPA, PC
For the Year Ended December 31, 2021

DRAFT

Connection Fee Historical Analysis

	2014	2015	2016	2017	2018	2019	2020	2021	Totals	Average
Connections	8	43	118	191	40	38	35	47	521	65
Connection Fees	\$ 10,570	\$ 58,765	\$ 189,584	\$ 307,904	\$ 64,670	\$ 61,360	\$ 56,550	\$ 75,964	\$ 825,367	103,171
Avg Connection Fee	\$ 1,321	\$ 1,367	\$ 1,607	\$ 1,612	\$ 1,601	\$ 1,598	\$ 1,602	\$ 1,616	\$ 1,584	\$ 198

Connection Fee Prospective Analysis

	2019	2020	2021	2022	2023	2024	2025	2026	Totals	Average
Potential Connections	6,673	6,705	6,841	6,875	6,908	6,943	7,065	7,100	55,110	6,889
Avg Calculated Invested Capital, per Customer	\$ 2,188	\$ 2,297	\$ 2,336	\$ 2,360	\$ 2,447	\$ 2,523	\$ 2,603	\$ 2,691	\$ 19,445	\$ 2,431
Avg Calculated Proposed Fee (2019-2022)										\$ 2,295
Avg Calculated Proposed Fee (2019-2026)										\$ 2,431

**BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Probable Future Customer Additions
Connection Fee Analysis - 2021**

2023 Commercial Business	1
2024 Commercial Business	88

DRAFT

**BOONE COUNTY REGIONAL SEWER DISTRICT
 BOONE COUNTY, MO
CIP FUNDING LIST with ANNUAL INFLATION ADJUSTMENT**

<u>Description</u>	<u>Budget</u>	<u>Inflation Adjusted Budget</u>
<u>2022 DEBT FUNDING</u>		
Contingency	500,000	
Rollingwood	<u>250,913</u>	
<u>TOTAL</u>	<u>750,913</u>	<u>796,644</u>
<u>2023 DEBT FUNDING</u>		
Midway Arms	1,163,400	
<u>TOTAL</u>	<u>1,163,400</u>	<u>1,271,279</u>
<u>2024 DEBT FUNDING</u>		
Brown Station/Richardson Acres	<u>2,366,000</u>	
<u>TOTAL</u>	<u>2,366,000</u>	<u>2,662,954</u>
<u>2025 DEBT FUNDING</u>		
Contingency	500,000	
Building Improvements	<u>268,280</u>	
<u>TOTAL</u>	<u>768,280</u>	<u>890,647</u>
<u>2026 DEBT FUNDING</u>		
<u>TOTAL</u>	-	-

DRAFT

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Actual and Projected Capital Assets 2017-2026
Prepared by Stephen M. Connelly, CPA, PC

31-Dec-17

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	42,888					42,888				
Building	173,907					173,907				
Vehicles & equipment	1,119,655	55,973		(62,896)		1,112,732				
Treatment & Collection Systems	32,172,031	78,561	1,623,043	(171,320)	6,819,775	40,522,090				
Work-In-Progress - CIP	6,977,424	721,115			(6,819,775)	878,764				
Accumulated Deprec										
	40,485,905	855,649	1,623,043	(234,216)	-	42,730,381	9,613,610	1,182,286	(62,896)	10,733,000
							9,613,610	1,182,286	(62,896)	10,733,000

31-Dec-18

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	42,888	51,247				94,135				
Building	173,907					173,907				
Vehicles & equipment	1,112,732	28,679		(2,922)		1,138,489				
Treatment & Collection Systems	40,522,090	42,639	520,275		127,453	41,212,457				
Work-In-Progress - CIP	878,764	191,813			(127,453)	943,124				
Accumulated Deprec										
	42,730,381	314,378	520,275	(2,922)	-	43,562,112	10,733,000	1,240,326	(2,922)	11,970,404
							10,733,000	1,240,326	(2,922)	11,970,404

31-Dec-19

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,138,489	137,317		(37,126)		1,238,680				
Treatment & Collection Systems	41,212,457	52,198	728,068	-	242,845	42,235,568				
Work-In-Progress - CIP	943,124	848,436			(242,845)	1,548,715				
Accumulated Deprec										
	43,562,112	1,037,951	728,068	(37,126)	-	45,291,005	11,970,404	1,273,900	(37,126)	13,207,178
							11,970,404	1,273,900	(37,126)	13,207,178

31-Dec-20

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,238,680	50,336		(107,916)		1,181,100				
Treatment & Collection Systems	42,235,568		518,925	(54,693)	1,125,808	43,825,608				
Work-In-Progress - CIP	1,548,715	413,827		(151,237)	(1,125,808)	685,497				
Accumulated Deprec										
	45,291,005	464,163	518,925	(313,846)	-	45,960,247	13,207,178	1,281,731	(136,890)	14,352,019
							13,207,178	1,281,731	(136,890)	14,352,019

31-Dec-21

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,181,100	413,500				1,594,600				
Treatment & Collection Systems	43,825,608		-	(54,966)	342,749	44,113,390				
Work-In-Progress - CIP	685,497	-			(342,749)	342,749				
Accumulated Deprec										
	45,960,247	413,500	-	(54,966)	-	46,318,780	14,352,019	1,316,386	0	15,668,405
							14,352,019	1,316,386	0	15,668,405

31-Dec-22

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,594,600	235,683				1,830,283				
Treatment & Collection Systems	44,113,390		750,129	(55,241)	171,374	44,979,652				
Work-In-Progress - CIP	342,749	796,644			(171,374)	968,018				
Accumulated Deprec										
	46,318,780	1,032,327	750,129	(55,241)	-	48,045,995	15,668,405	1,347,937		17,016,341
							15,668,405	1,347,937	0	17,016,341

31-Dec-23

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,830,283	122,043				1,952,326				
Treatment & Collection Systems	44,979,652		757,630	(55,518)	484,009	46,165,774				
Work-In-Progress - CIP	968,018	1,271,279			(484,009)	1,755,288				
Accumulated Deprec										
	48,045,995	1,393,322	757,630	(55,518)	-	50,141,430	17,016,341	1,385,392		18,401,733
							17,016,341	1,385,392	0	18,401,733

31-Dec-24

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,952,326	250,450				2,202,776				
Treatment & Collection Systems	46,165,774		765,207	(55,795)	877,644	47,752,830				
Work-In-Progress - CIP	1,755,288	2,662,954			(877,644)	3,540,598				
Accumulated Deprec										
	50,141,430	2,913,404	765,207	(55,795)	-	53,764,245	18,401,733	1,438,003		19,839,737
							18,401,733	1,438,003	0	19,839,737

31-Dec-25

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	2,202,776	117,548				2,320,324				
Treatment & Collection Systems	47,752,830		772,859	(56,074)	1,770,299	50,239,913				
Work-In-Progress - CIP	3,540,598	890,647			(1,770,299)	2,660,946				
Accumulated Deprec										
	53,764,245	1,008,195	772,859	(56,074)	-	55,489,225	19,839,737	1,512,579		21,352,316
							19,839,737	1,512,579	0	21,352,316

31-Dec-26

	Beg Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beg Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	2,320,324	84,927				2,405,251				
Treatment & Collection Systems	50,239,913		780,587	(56,354)	1,330,473	52,294,619				
Work-In-Progress - CIP	2,660,946	-			(1,330,473)	1,330,473				
Accumulated Deprec										
	55,489,225	84,927	780,587	(56,354)	-	56,298,385	21,352,316	1,573,841		22,926,157
							21,352,316	1,573,841	0	22,926,157

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Actual and Projected Statements of Net Position 2016-2026
Prepared by Stephen M. Connelly, CPA, PC

	2016	2017	2018	2019	2020	2021	2022	2023	PROJECTED			
									2024	2025	2026	
ASSETS												
Cash & cash equivalents	\$ 1,986,229	1,387,873	976,448	1,170,842	1,374,961	2,038,745	2,120,295	2,205,107	2,293,311	2,385,044	2,480,445	
Investments, restricted SRF accounts	852,272	870,139	855,440	1,362,261	891,807	811,404	873,545	891,016	908,837	927,013	945,554	
Accounts receivable, net of AFDA	362,884	253,471	269,443	287,926	263,498	348,741	362,691	377,199	392,287	407,978	424,297	
Prepaid expenses	80,594	75,521	84,528	74,321	62,921	55,951	74,931	77,928	81,045	84,287	87,659	
Capital assets, net of AD	30,872,295	31,997,381	31,591,708	32,083,827	31,608,228	31,277,870	31,029,654	31,739,697	33,924,508	34,136,909	33,372,228	
TOTAL ASSETS	\$ 34,154,274	34,584,385	33,777,567	34,979,177	34,201,415	34,532,712	34,461,117	35,290,947	37,599,988	37,941,231	37,310,183	
LIABILITIES												
Accounts payable	\$ 130,527	255,577	28,863	122,232	35,626	138,205	133,968	139,326	144,899	150,695	156,723	
Accrued expenses and unearned revenue	700,341	462,255	450,281	445,194	457,735	349,769	486,872	506,347	526,601	547,665	589,571	
Notes and SRF bonds payable - current	1,089,500	1,118,500	1,111,500	1,154,382	1,170,708	1,234,973	1,243,529	1,308,636	1,328,147	1,479,363	1,456,700	
Notes and SRF bonds payable - long-term	18,624,200	17,505,700	16,359,200	16,519,117	15,233,790	14,264,858	13,759,290	13,721,933	15,056,740	14,488,024	13,011,324	
TOTAL LIABILITIES	\$ 20,544,568	19,342,032	17,949,844	18,240,925	16,897,859	15,987,804	15,623,658	15,676,242	17,056,387	16,645,747	15,194,318	
NET POSITION												
Net investment in capital assets	\$ 11,302,622	13,373,181	14,121,008	14,410,328	15,203,730	15,778,039	16,026,835	16,709,128	17,539,621	18,189,522	18,904,204	
Restricted	751,566	-	768,202	1,280,858	815,171	811,404	873,545	891,016	908,837	927,013	945,554	
Unrestricted	1,555,518	1,869,172	938,513	1,047,066	1,284,655	1,955,465	1,937,078	2,014,561	2,095,143	2,178,949	2,266,107	
TOTAL NET POSITION	\$ 13,609,706	15,242,353	15,827,723	16,738,252	17,303,556	18,544,907	18,837,458	19,614,705	20,543,601	21,295,484	22,115,865	
TOTAL LIAB & NET POSITION	\$ 34,154,274	34,584,385	33,777,567	34,979,177	34,201,415	34,532,712	34,461,117	35,290,947	37,599,988	37,941,231	37,310,183	

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Actual and Projected Debt Levels 2019-2036
Prepared by Stephen M. Connelly, CPA, PC

2021						
	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2002B	50,000		25,000	25,000	1,875	26,875
Series 2004B	265,000		65,000	200,000	10,000	75,000
Series 2006B	235,000		35,000	200,000	10,575	45,575
Series 2007B	1,370,000		145,000	1,225,000	58,300	203,300
SRF Direct Loan - 09, 11	778,300		67,100	711,200	11,157	78,257
Direct Loan 2012	808,200		58,400	749,800	10,993	69,393
City of Rocheport	8,400		700	7,700	136	836
Direct Loan 2013	9,310,000		567,000	8,743,000	131,505	698,505
Direct Loan 2015	2,399,000		142,000	2,257,000	29,780	171,780
Direct Loan 2019	1,103,351		46,951	1,056,400	13,218	60,168
LP 2021		266,048		266,048		
Calculated	16,327,251	266,048	1,152,150	15,441,148	277,539	1,429,689

2022						
	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2002B	25,000		25,000	0	625	25,625
Series 2004B	200,000		65,000	135,000	6,750	71,750
Series 2006B	200,000		40,000	160,000	8,700	48,700
Series 2007B	1,225,000		150,000	1,075,000	51,363	201,363
SRF Direct Loan - 09, 11	711,200		68,300	642,900	10,118	78,418
Direct Loan 2012	749,800		60,200	689,600	10,133	70,333
City of Rocheport	7,700		700	7,000	124	824
Direct Loan 2013	8,743,000		581,000	8,162,000	122,959	703,959
Direct Loan 2015	2,257,000		145,000	2,112,000	27,985	172,985
Direct Loan 2019	1,056,400		47,700	1,008,700	12,756	60,456
LP 2021	266,048		52,073	213,975	2,710	54,783
Direct Loan 2022		796,644		796,644	0	0
Calculated	15,441,148	796,644	1,234,973	15,002,819	254,223	1,489,196

2023						
	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2004B	135,000		65,000	70,000	3,500	68,500
Series 2006B	160,000		40,000	120,000	6,700	46,700
Series 2007B	1,075,000		160,000	915,000	43,962	203,962
SRF Direct Loan - 09, 11	642,900		70,500	572,400	9,051	79,551
Direct Loan 2012	689,600		61,800	627,800	9,248	71,048
City of Rocheport	7,000		700	6,300	112	812
Direct Loan 2013	8,162,000		595,000	7,567,000	114,204	709,204
Direct Loan 2015	2,112,000		149,000	1,963,000	26,145	175,145
Direct Loan 2019	1,008,700		48,800	959,900	12,170	60,970
LP 2021	213,975		52,729	161,246	2,054	54,783
Direct Loan 2022	796,644			796,644	9,746	9,746
Direct Loan 2023		1,271,279		1,271,279	0	0
Calculated	15,002,819	1,271,279	1,243,529	15,030,569	236,892	1,480,421

2024						
	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS

Series 2004B	70,000	70,000	0	0	70,000	
Series 2006B	120,000	40,000	80,000	4,700	44,700	
Series 2007B	915,000	165,000	750,000	36,125	201,125	
SRF Direct Loan - 09, 11	572,400	72,600	499,800	7,945	80,545	
Direct Loan 2012	627,800	62,700	565,100	8,352	71,052	
City of Rocheport	6,300	700	5,600	101	801	
Direct Loan 2013	7,567,000	609,000	6,958,000	105,243	714,243	
Direct Loan 2015	1,963,000	151,000	1,812,000	24,261	175,261	
Direct Loan 2019	959,900	49,700	910,200	11,572	61,272	
LP 2021	161,246	53,236	108,010	1,548	54,784	
Direct Loan 2022	796,644	34,700	761,944	9,614	44,314	
Direct Loan 2023	1,271,279		1,271,279	15,553	15,553	
Direct Loan 2024		2,662,954	2,662,954	0	0	
Calculated	15,030,569	2,662,954	1,308,636	16,384,887	225,013	1,533,649

2025						
	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2006B	80,000		40,000	40,000	2,700	42,700
Series 2007B	750,000		175,000	575,000	27,813	202,813
SRF Direct Loan - 09, 11	499,800		73,700	426,100	6,823	80,523
Direct Loan 2012	565,100		64,500	500,600	7,430	71,930
City of Rocheport	5,600		800	4,800	88	888
Direct Loan 2013	6,958,000		624,000	6,334,000	96,067	720,067
Direct Loan 2015	1,812,000		155,000	1,657,000	22,346	177,346
Direct Loan 2019	910,200		50,700	859,500	10,963	61,663
LP 2021	108,010		53,747	54,263	1,037	54,784
Direct Loan 2022	761,944		35,300	726,644	9,188	44,488
Direct Loan 2023	1,271,279		55,400	1,215,879	15,341	70,741
Direct Loan 2024	2,662,954			2,662,954	32,578	32,578
Direct Loan 2025		890,647		890,647	0	0
Calculated	16,384,887	890,647	1,328,147	15,947,387	232,375	1,560,522

2026						
	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2006B	40,000		40,000	0	850	40,850
Series 2007B	575,000		185,000	390,000	19,025	204,025
SRF Direct Loan - 09, 11	426,100		75,900	350,200	5,674	81,574
Direct Loan 2012	500,600		66,300	434,300	6,481	72,781
City of Rocheport	4,800		800	4,000	79	879
Direct Loan 2013	6,334,000		638,000	5,696,000	86,676	724,676
Direct Loan 2015	1,657,000		159,000	1,498,000	20,381	179,381
Direct Loan 2019	859,500		51,700	807,800	10,341	62,041
LP 2021	54,263		54,263	0	521	54,784
Direct Loan 2022	726,644		35,900	690,744	8,756	44,656
Direct Loan 2023	1,215,879		56,400	1,159,479	14,662	71,062
Direct Loan 2024	2,662,954		116,100	2,546,854	32,135	148,235
Direct Loan 2025	890,647		0	890,647	10,896	10,896
Calculated	15,947,387	0	1,479,363	14,468,024	216,478	1,695,841

**BOONE COUNTY REGIONAL SEWER DISTRICT
 BOONE COUNTY, MO
 Actual and Projected Number of Customers 2019-2036
 Prepared by Stephen M. Connelly, CPA, PC
 September 30, 2021**

Number of BILLED Customers by Rate Class for 2019-2036

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Rate Class																		
A	6,019	6,049	6,152	6,183	6,215	6,334	6,365	6,397	6,429	6,461	6,494	6,526	6,559	6,592	6,625	6,658	6,691	6,724
B	205	206	209	210	211	212	213	214	215	216	218	219	220	221	222	223	224	225
C	76	77	77	78	78	78	79	79	79	80	80	81	81	81	82	82	83	83
D	16	16	16	16	16	16	16	16	16	17	17	17	17	17	17	17	17	17
E	57	57	59	59	60	60	60	60	61	61	61	62	62	62	63	63	63	64
F & Others	299	300	328	329	330	331	332	332	333	334	335	336	337	338	339	340	341	342
TOTAL	6,673	6,705	6,841	6,875	6,909	7,031	7,065	7,100	7,135	7,170	7,205	7,240	7,275	7,311	7,347	7,383	7,419	7,455

NOTE:-> These numbers include BILLED customers who may have multiple units.