



June 30, 2022

Tom Ratermann  
Boone County Regional Sewer District  
1314 North Seventh Street  
Columbia, MO 65201

RE: Notice of Intent to increase the percentage for service fees associated with Sewer Connection Agreements between the City of Columbia and the Boone County Regional Sewer District

Dear Mr. Ratermann:

Many of the sewer connection agreements between the City and the Sewer District allow the City to change the percentage of the service fee. These agreements require the City to notify the District 180 days prior to the beginning of the District's fiscal year of any intent to increase the percentage. Please consider this letter as the required notice of intent to increase the percentage for all agreements that allow for the adjustment. The proposed increase is from 0.80 to 0.92. In addition to providing the 180 day notification, the existing agreements also require the City to provide documentation substantiating the changes with the notice of intent. Attached is a copy of the most recent City of Columbia Sanitary Sewer Utility Rate Study dated December 13, 2021. Section 5 of the study, documents the allocation of Sewer Utility costs to the City Use only and City & District Use functions. This cost allocation analysis results in a City & District Use allocation of 92% of total system costs. The City proposes to increase the percentage for service fees to District customers from 0.80 to 0.92 to adequately provide wastewater treatment, pumping and trunk and interceptor line maintenance.

I believe it would be appropriate to modify the existing agreements to incorporate the proposed increase to the percentage for service fees charged. I would also like to discuss the possibility of consolidating agreements, as much as possible. Once you have an opportunity to review this letter and the cost of service study, please let me know when you are available to meet and discuss moving forward with agreement modifications. I can be reached at 573-874-7300 or by email at [david.sorrell@como.gov](mailto:david.sorrell@como.gov).

Sincerely,  
Utilities Department

A handwritten signature in black ink, appearing to read "David A. Sorrell".

David A. Sorrell, P.E.  
Director

c: De'Carlton Seewood, City Manager  
Nancy Thompson, City Counselor  
Erin Keys, Engineering and Operations Manager

**COLT/Transload • Sewer Utility • Solid Waste Utility • Stormwater Utility • Water & Light**

573.874.CITY (2489)  
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City of Columbia, Missouri

# Sanitary Sewer Utility Rate Study

Final Report

December 13, 2021





December 13, 2021

Mr. Dave Sorrell  
Director of Utilities  
City of Columbia  
701 E. Broadway  
Columbia, MO 65205

Re: Sanitary Sewer Utility Rate  
Study

Dear Mr. Sorrell,

Stantec Consulting Services Inc. is pleased to present this Final Report of the Sanitary Sewer Utility Rate Study that we performed for the City of Columbia, Missouri. We appreciate the fine assistance provided by you and all the members of City staff who participated in the study. Please feel free to distribute this report to the appropriate individuals at the City for their review, in addition to your own.

If you or others at the City have any questions, please do not hesitate to contact me. We appreciate the opportunity to be of service to the City and look forward to working with you again in the near future.

Sincerely,

A handwritten signature in black ink, appearing to read "Kyle Stevens", with a horizontal line extending to the right.

Kyle Stevens

(813) 204-3332  
kyle.stevens@stantec.com

Enclosure

# TABLE OF CONTENTS

<b>1. Introduction.....</b>	<b>4</b>
1.1 Background.....	4
1.2 Objectives.....	4
<b>2. Revenue Sufficiency Analysis.....</b>	<b>6</b>
2.1 Source Data.....	6
2.2 Assumptions.....	8
2.3 Results.....	10
<b>3. Cost Allocation.....</b>	<b>13</b>
3.1 Assumptions.....	13
3.2 Results.....	14
<b>4. Rate Design.....</b>	<b>15</b>
4.1 Fixed Charge.....	15
4.2 Volumetric Rate.....	16
4.3 Bill Impacts.....	17
4.4 Customer Bill Comparison.....	18
<b>5. BCRSD Rate and Charges Review.....</b>	<b>19</b>
5.1 BCRSD Cost Allocation.....	19
5.2 BCRSD calculated Rate Structure.....	20
5.3 Results.....	20
5.4 Policy Recommendations.....	21
<b>6. Connection Fees.....</b>	<b>22</b>
6.1 Background.....	22
6.2 Methodology.....	22
6.3 Calculation.....	23
6.4 Results.....	24
6.5 Connection Fee Comparison.....	25
<b>Appendix A – RSA Schedules.....</b>	<b>27</b>
<b>Appendix B – Cost Allocation Schedules.....</b>	<b>50</b>
<b>Appendix C – Rate Design Schedules.....</b>	<b>59</b>
<b>Appendix D – BCRSD Rate Review Schedules.....</b>	<b>62</b>
<b>Appendix E – Connection Fee Schedules.....</b>	<b>69</b>

# 1. INTRODUCTION

Stantec Consulting Services, Inc. (Stantec) is pleased to present the results of the Sanitary Sewer Utility Rate Study (hereafter referred to as “the Study”) that we completed for the Sewer Enterprise Fund (referred to as “the Utility”) of the City of Columbia, Missouri (City). This report presents an overview of the key issues, results, and recommendations of the Study. Detailed schedules of the analyses are presented in the appendices of this report.

## 1.1 BACKGROUND

In 2014, Burton & Associates (now Stantec) completed a Sanitary Sewer Utility Rate Study that established the current rate and fee structures and identified a five-year plan of rate adjustments to fund the Utility’s financial requirements. The historical five-year actual annual rate adjustments for fiscal year (FY) 2015 – FY 2019 are summarized in Table 1-1. The City’s actual adopted annual rate adjustments are substantially in alignment with the plan developed in the 2014 Rate Study.

**Table 1-1: Historical Sewer Rate Adjustments**

Fiscal Year	Proposed Rate Adjustments		Actual Rate Adjustments	
	Base Charge	Volume Charge	Base Charge	Volume Charge
2015*	30.23%	-6.12%	30.23%	-6.12%
2016	1.00%	1.00%	0.00%	0.00%
2017	6.00%	6.00%	5.00%	5.00%
2018	1.00%	1.00%	6.00%	6.00%
2019	2.00%	2.00%	1.00%	1.00%

\*Rate structure modifications resulted in an overall 6.00% increase to rate revenue.

The City has retained Stantec to perform a comprehensive evaluation of its rate and fee structures and to measure the adequacy of revenue they provide to satisfy the upcoming financial requirements of the Utility. Specifically, the scope of the Study includes a revenue sufficiency analysis (RSA), cost of service allocation, rate design evaluation, review of Boone County Regional Sewer District (BCRSD) rates, and connection fee update.

## 1.2 OBJECTIVES

The principal objectives of this Study, as defined in the scope of work, include the following:

**Revenue Sufficiency Analysis** – Develop a multi-year rate plan of sewer rate revenue increases that will satisfy the Utility’s projected annual operating, debt service, and capital cost requirements as well as reach and maintain adequate reserve levels over the projection period.

**Cost Allocation** – Allocate test year (FY 2022) revenue requirements to sewer system fixed costs or volumetric costs based on budget categories and City staff input.

**Rate Design** – Review the City’s existing rate structure and develop modifications, as appropriate, to reflect the proportional recovery of system costs by fixed and volumetric charges.

**Boone County Regional Sewer District Rate Review** – Conduct additional rate and policy analysis relative to BCRSD customers receiving wastewater services from the City and propose updates to application of connection fees and the BCRSD operating rate multiplier for fixed and volumetric charges.

**Connection Fee** – Calculate the estimated cost of the City’s existing major treatment and collection system components, adjusting for outstanding principal payments on debt, identify the portion of future capital improvement plan (CIP) projects necessary to serve future growth, and utilize current and future capacity data to determine an updated schedule of connection fees.

## 2. REVENUE SUFFICIENCY ANALYSIS

This section presents the financial management plan and corresponding plan of sewer rate revenue adjustments developed in the RSA that was conducted as part of the Study. The following subsections present the source data, assumptions, results, conclusions, and recommendations of the financial plan developed for the Utility during the Study, while Appendix A includes detailed supporting schedules for the financial management plan identified herein.

During the RSA, Stantec reviewed the financial management plan and developed a corresponding sewer rate revenue adjustment plan through interactive work sessions with City staff for a ten-year projection period of FY 2022<sup>1</sup> – FY 2031. During these work sessions, we examined the impact of various inputs or assumptions upon key financial indicators by use of our proprietary Financial Analysis and Management System (FAMS) model. In this way, Stantec developed the plan of annual sewer rate adjustments presented in this report that will allow the Utility to fund its cost requirements throughout the projection period and meet its financial performance targets.

In order to initiate the RSA, we obtained the City's historical and budgeted financial information regarding the operation of the Utility. We also obtained the Utility's multi-year CIP, including annual renewal and replacement requirements. We documented the Utility's current debt service obligations and covenants, or promises made to lenders, relative to net income coverage requirements, reserves, etc. We also discussed with City staff other assumptions or policies that would affect the financial performance of the Utility, such as billed volumes and customer growth, debt coverage targets, levels of operating reserves, interest earnings, and escalation rates for operating costs.

This information was entered into FAMS and the model produced a ten-year projection of the sufficiency of the Utility's revenues to meet all of its current and projected financial requirements and Stantec determined the level of rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all of the Utility's cost requirements.

### 2.1 SOURCE DATA

The following subsections present the key source data relied upon in the development of the revenue sufficiency analysis presented herein.

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<sup>1</sup> The RSA begins with FY 2021 data upon which future projections in the ten-year projection period are based.

### 2.1.1 Beginning Fund Balances

The FY 2020 year-end trial balance and FY 2020 financial statements provided by City staff were used to establish the beginning FY 2021 balances for each of the sewer Utility's funds.

### 2.1.2 Revenues

The revenue for the Utility consists of base rate revenue, volumetric rate revenue, interest earnings, and revenue from various miscellaneous service charges. The basis of future revenue projections in this Study for each of the various revenue types are as follows:

- Base rate and volumetric revenues are based upon the FY 2021 Adopted Budget, adjusted annually to reflect the impact of assumed rate increases, growth, and changes in billed use by account.
- Connection fee revenue was calculated using the assumed growth in new connections charged at the current connection fee of \$2,400 per 5/8" connection.
- Interest earnings are calculated annually based upon projected average fund balances at an assumed interest rate of 1.00% for FY 2021 – FY 2025 and 1.25% for FY 2026 – FY 2031.
- Miscellaneous revenues are based upon the FY 2021 Adopted Budget or adjusted from staff's input to reflect expected annual revenue for the projection period.

### 2.1.3 Operating Expenditures

The FY 2021 operating expenditure requirements reflect the FY 2021 Adopted Budget and FY 2022 Adopted Budget and include personnel, operating and maintenance, and minor capital outlay expenses. Outside of the FY 2021 Adopted Budget and FY 2022 Adopted Budget, the fleet replacement schedule was included in the analysis to capture the replacement of aging vehicles, trucks, and machine tools. Starting FY 2023 through FY 2031, the individual expense accounts are escalated annually based on specific cost escalation categories that were reviewed with City staff.

### 2.1.4 Debt Service Payments

Outstanding debt service payments were provided for the City's State Revolving Fund (SRF) loans, revenue bonds, and special obligation (S.O.) bonds. Schedule 4 of Appendix A includes debt service payments by debt obligation for the projection period.



### 2.1.5 Capital Improvement Program

The CIP was provided by City staff for FY 2021 to 2031 and totals approximately \$50.8 million in current day dollars. The CIP is comprised of a detailed list of individual projects with cost by fiscal year and is included on Schedule 6 of Appendix A to this report.

## 2.2 ASSUMPTIONS

The following presents the key assumptions of the RSA.

### 2.2.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were developed based upon discussions with City staff, a review of historical trends, and Stantec's industry experience. Expenditures for the projection period reflect the FY 2022 Adopted Budget escalated annually at an assumed cost inflation factor specific to each expense account. The specific escalation factors assumed for the various categories of expenses can be found on Schedule 5 of Appendix A.

### 2.2.2 Customer Growth and Volume Forecast

New accounts and volume projections were based upon a review of historical data, observations of current environmental and economic conditions, discussions with City staff regarding the anticipated number of new service connections to the Utility, and trends in demand.

The analysis assumes approximately 1.0% growth in retail accounts, equating to 500 accounts annually, during the projection period and a 0.5% decline in usage per account for retail customers. University of Missouri and Boone County Regional Sewer District growth and usage assumptions are independent of the retail growth and have been projected based on City staff input. Schedule 1 of Appendix A presents the growth assumptions for retail, University of Missouri, and BCRSD accounts.

Staff estimates no change in University of Missouri accounts throughout the projection period. In FY 2021, volume at the university decreased about 7% compared to FY 2020 due to the University changing fixtures. Staff estimates that volume will decrease again in FY 2022 by 2% as this trend continues and that 5% of volume will return in FY 2023 and continue at this level throughout the remainder of the projection period.

BCRSD is expected in FY 2021 to return to a normalized three-year average of account growth after a higher than anticipated increase in volume in FY 2020. For the projection period, accounts are expected to

grow approximately 0.5%, or 20 accounts, annually. Volume estimates are projected to grow approximately 0.25% annually.

### 2.2.3 Debt Service Coverage

The debt service coverage requirement in the Utility's outstanding bond covenants is net income of at least 1.10 times annual debt service requirements. Net income is calculated as revenue minus operating expenses.

As a policy decision, utilities often measure revenue sufficiency and set rates that allow for revenue recovery to meet a specific debt service coverage factor above the minimum to ensure that debt service payments can be made in unforeseen circumstances (this could be due to variability in usage, unanticipated capital requirements or operating cost increases, natural disasters, etc.). As such, the financial management plan presented herein reflects a target debt service coverage factor, or ratio of net income to annual debt service, of 1.30 times debt service during the projection period.

### 2.2.4 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 to meet short-term cash flow requirements and, at the same time, minimize the risk associated with meeting 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 multi-year financial management plan.

Many utilities, rating agencies, and the investment community place a significant emphasis on having sufficient reserves available for adverse conditions. The rationale related to the maintenance of adequate reserves is twofold. First, reserves help 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 to the system that can occur as a result of natural disasters or unanticipated system failures.

The analysis presented in this report assumes the utility's reserve target is calculated by reserving 20% of operating and maintenance spending of the current year plus the following fiscal year's capital improvement spending. This reserve target is variable and shifts in parallel with total anticipated spending by the Utility.

This level of reserves is consistent with 1) our industry experience for similar systems, 2) the findings of reserve studies conducted by the American Water Works Association, and 3) a healthy level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility ratings agencies, such as Fitch and Standard & Poor's.

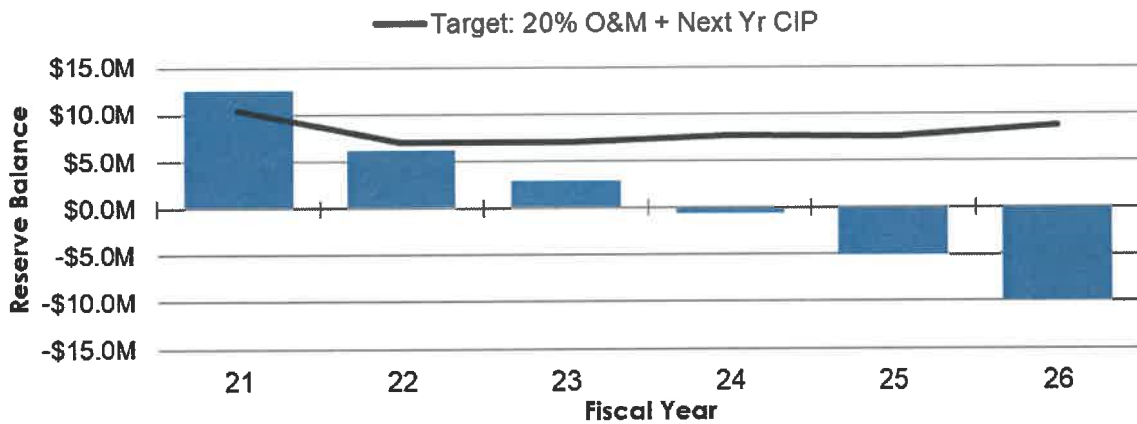
### 2.2.5 Capital Project Funding

One of the main drivers of a utility’s financial plan is ensuring that sufficient funds are available for reinvestment in existing infrastructure and supporting new investment in the system. The RSA includes the CIP provided by City staff for FY 2021 through FY 2031. Beginning in FY 2023, the financial management plan assumes an annual cost inflation of 3.0% applied to each project to account for future inflation in the cost of construction. In addition, the City estimates that it will be able to execute 100% of the CIP presented herein. Most of the projects identified will be paid through the operating fund, however in FY 2022, approximately \$700,000 will be paid through prior year appropriations of existing bond proceeds.

## 2.3 RESULTS

Once the FAMS model was populated with the foundational data and assumptions as described in the proceeding narrative, a diagnostic run of the model was performed. In the diagnostic scenario, the financial results of the Utility are projected while holding rate revenues at current levels through the projection period. The results of this scenario are shown below in Figure 2-1. Without a rate revenue adjustment, the Utility is expected to drop below its policy minimum reserve target in FY 2022 and deplete cash reserves entirely by FY 2024. This is not a sustainable scenario and would almost certainly impair the Utility’s ability to maintain the current level of service provided to customers.

**Figure 2-1: Annual Reserves Diagnostic Scenario**



In order to avoid the outcomes associated with the diagnostic scenario, a recommended plan of rate revenue adjustments was formulated that allows the Utility to meet its financial requirements, while minimizing the impact on customers. Table 2-1 displays the recommended annual rate revenue adjustments required for the utility to meet its minimum operating requirements. *It is important to note that actual FY 2022 customer bill adjustments will vary by customer due to the cost allocation and rate structure changes, as discussed later in this report.*

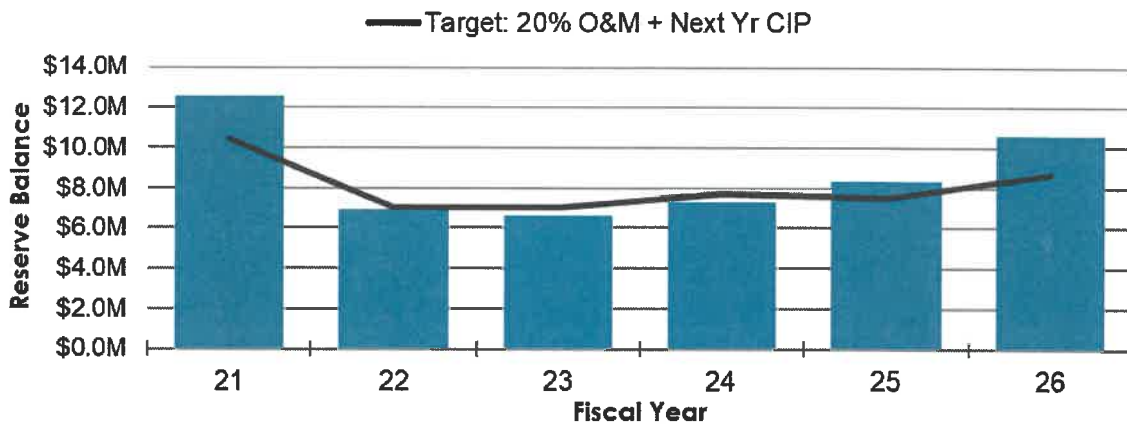
**Table 2-1: Recommended FY 2022-2026 Sewer Rate Revenue Adjustment Plan**

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Rate Increase Adoption Date	Apr 1, 2022	Oct 1, 2022	Oct 1, 2023	Oct 1, 2024	Oct 1, 2025
Sewer Rate Revenue Increase	6.5%*	6.5%	5.0%	5.0%	5.0%

\*Customer bill impacts will vary depending on rate structure changes.

Figure 2-2 displays the projection of reserve balances with the application of the recommended rate revenue adjustments annually. The recommended plan will help the Utility be financially sustainable over the next five fiscal years. Appendix A includes detailed schedules presenting all components of the financial management plan.

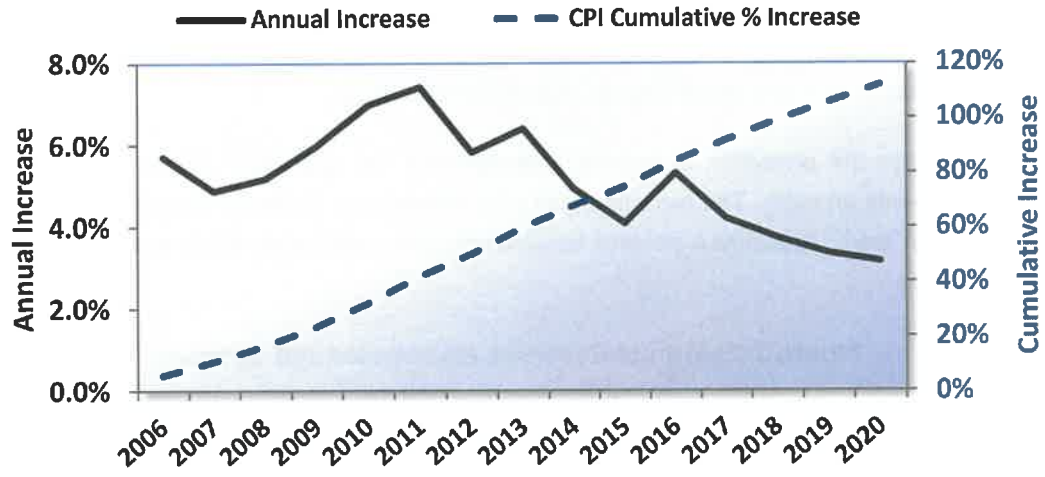
**Figure 2-2: Annual Reserves Recommended Scenario**



**National Water & Sewer Cost Trends**

The recommended annual rate revenue adjustments identified herein are within the range of rate increases for communities across the United States. As demonstrated in Figure 2-3, the U.S. Consumer Price Index (CPI) Water & Sewerage Maintenance Series, which specifically measures the average national change in the cost of water and sewer service to households, has risen at an average annual rate of approximately 5.5% during the past ten years. The national level of water and sewer rate is reflective of Stantec’s experience with utilities across the country that require similar levels of increases in rates to address aging infrastructure, declining demands, increasing regulatory requirements, and cost inflation.

Figure 2-3: US CPI & Water & Sewerage Maintenance Series



### 3. COST ALLOCATION

The purpose of the cost allocation analysis is to review the line-item expenses and revenues contained within the Utility's FY 2022 budget in detail and categorize the type of expense into either fixed or volumetric categories for purposes of establishing proportional rates for service.

#### 3.1 ASSUMPTIONS

Test year revenue requirements used in the cost allocation were based on FY 2022 projected operating, capital, and debt service expenses from the RSA. Operating expenses were allocated to the volumetric rate structure component (based on monthly billed volumes of wastewater) while debt service expenses and 50% of cash-funded capital was allocated to the fixed rate structure component (based on meter size).

This approach was used to provide a sound justification for the level of revenue collected from fixed charges. Currently, the City collects 42% of revenue from fixed charges. The 2014 Rate Study proposed fixed charges that collect 40% of revenue from fixed charges and ongoing conservation trends have increased the level of fixed charge revenue over time as a proportion of total revenue. This Study proposes an approach in which 37% of rate revenue is recovered from fixed charges, based on the allocation of revenue requirements and offsetting revenue to fixed and variable. This level achieves the fixed cost recovery guidance published by Fitch for strong utilities in the rating agency's criteria used to evaluate municipal utility systems, which indicates that they view favorably utilities that generate greater than 30% of their revenue from fixed charges. By slightly reducing the level of revenue recovered from fixed charges from 42% to 37%, the Utility allows low wastewater users to have more affordable rates.

A detailed list of the test year revenue requirements and allocation can be seen on Schedule 1 of Appendix B and are summarized in Table 3-1.

**Table 3-1: Gross Test Year Revenue Requirement and Allocation**

Revenue Requirement	FY 2022	Fixed %	Volumetric %
Operations & Maintenance	\$16,544,776	0%	100%
Debt Service	\$7,543,238	100%	0%
Cash Funded Capital	\$6,925,000	50%	50%
<b>Gross Revenue Requirement</b>	<b>\$31,013,014</b>	<b>35%</b>	<b>65%</b>

#### Offsetting Revenue

The rate revenue requirements are developed based on the total revenue required in FY 2022 after accounting for offsetting revenues. As such, offsetting revenues were subtracted from the test year revenue requirement so that the resulting fixed and volumetric rates would collect the amount of revenue needed in FY 2022 from rate revenue alone. Offsetting revenues include permit fees, connection fees, surcharges/commissions, and other miscellaneous revenues. Use of fund balance in FY 2022 is also

considered as an offset to the revenue requirement because FY 2022 rates are not needed to generate this portion of costs based on the FY 2022 financial plan results. A detailed list of the test year revenue requirements and allocations can be seen on Schedule 2 of Appendix B and are summarized in Table 3-2.

**Table 3-2: Calculation of Net Revenue Requirement**

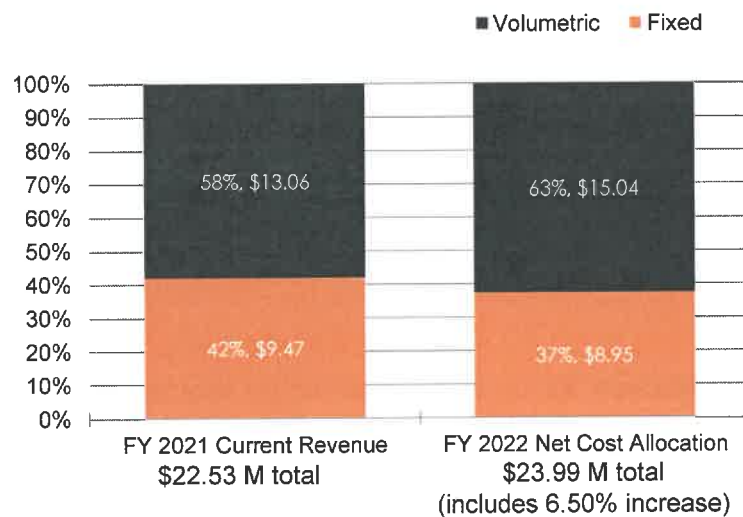
	FY 2022	Fixed %	Volumetric %
Gross Revenue Requirement	\$31,013,014	35%	65%
Offsetting Revenue & Use of Fund Balance	\$7,030,194	29%	71%
<b>Net Revenue Requirement</b>	<b>\$23,982,820</b>	<b>37%</b>	<b>63%</b>

Total revenue requirements are comprised of operating, debt service, and capital expenses less offsetting revenues and reflect the 6.50% recommended rate revenue adjustment identified in the RSA.

### 3.2 RESULTS

Figure 3-1 shows the resulting cost allocation of FY 2022 revenue requirements to fixed and volumetric cost categories compared to the current level of revenue recovered from fixed and volumetric rates. FY 2022 rate revenue requirements are 6.50% higher than current revenues per the recommended rate revenue adjustment plan identified in the RSA. The cost allocation performed in this study results in 37% of the rate revenue requirement identified as most appropriately recoverable in the fixed component of the rate structure, whereas 42% of current rate revenues are recovered fixed charges. *As such, there is a modest adjustment to the distribution of revenue recovery from fixed to volumetric charges as part of updating the rates for the Utility per the cost-of-service analysis.*

**Figure 3-1: Current vs Calculated Cost Allocation (\$M)**



## 4. RATE DESIGN

Stantec calculated rates based on the recommended rate adjustment for April 2022, the cost allocation described herein, and FY 2020 customer billing data. The rate design calculates rates for each of the City's customer classes, which includes inside city, outside city, University of Missouri, and BCRSD. Rates include a fixed charge scaled by meter size and a volumetric or variable rate charged per unit of billed volume. This section also includes bill impacts for typical customers and a comparison to other local utilities.

Wastewater rates are comprised of two components, fixed monthly charges and volume-based charges. The cost allocation analysis in Section 3 determined the appropriate level of revenue from the City's fixed and volumetric rates based on costs in FY 2022. As usage trends decline over time, having fixed charges reduces revenue volatility experienced by the Utility. Because a greater level of fixed charge revenue leads to less volatility in a utility's revenue stream than that which relies heavily on volumetric rate revenue, rating agencies view favorably utilities whose fixed-charge component generates a significant portion of revenue. For example, Fitch publishes the criteria they use to evaluate municipal utility systems and has historically indicated that they view systems favorably that generate greater than 30% of revenue from fixed monthly charges. Moreover, fixed charges recognize that some utility costs do not vary based upon monthly volume and are incurred year-round to serve customers regardless of demand. The City's current fixed charges and volumetric rates are shown in Table 4-1.

**Table 4-1: Current Fixed Charges and Volumetric Rates**

	Inside City	Outside City	University of Missouri	BCRSD*
<b>Fixed Charge by Meter Size</b>				
5/8"	\$12.37	\$18.56	\$12.37	\$9.90
3/4"	\$18.57	\$27.86	\$18.57	\$14.86
1"	\$30.95	\$46.43	\$30.95	\$24.76
1.5"	\$61.88	\$92.82	\$61.88	\$49.50
2"	\$99.01	\$148.52	\$99.01	\$79.21
3"	\$198.03	\$297.05	\$198.03	\$158.42
4"	\$309.41	\$464.12	\$309.41	\$247.53
6"	\$618.84	\$928.26	\$618.84	\$495.07
Volumetric Rate (per CCF)	\$2.55	\$3.83	\$2.55	\$2.04

\*BCRSD 0.80 multiplier on fixed charges applies to typical customers, although a few customers do not have the multiplier. Multiplier currently applies to volumetric charges for all BCRSD customers.

### 4.1 FIXED CHARGE

As it relates to determining monthly fixed charges for each type of customer, common industry practice differentiates such charges by class of customer based on meter size. The City's current rate structure is consistent with scaling factors based on maximum water meter capacity flows published by the American Water Works Association. The Study maintains the current scaling factors and the respective multipliers for



outside city, University of Missouri, and BCRSD customers. Table 4-2 shows the FY 2020 bill count by meter size, meter equivalency factors, multipliers, and equivalent units used in the fixed charge calculation.

**Table 4-2: Equivalent Bills**

Meter Size	Meter Equivalency	Inside City	Outside City	University of Missouri	BCRSD	Total
Rate Multiplier		1.0	1.5	1.0	0.8	
5/8" Bills	1.00	561,636	21,516	48	47,316	631,811
3/4" Bills	1.50	1,272	36	120	84	2,270
1" Bills	2.50	10,980	120	636	300	30,090
1.5" Bills	5.00	4,500	0	204	12	23,568
2" Bills	8.00	4,788	108	828	108	46,915
3" Bills	16.00	612	24	216	0	13,824
4" Bills	25.00	276	0	156	0	10,800
6" Bills	50.00	96	0	24	0	6,000
<b>Total Equivalent Units</b>						<b>765,278</b>

Based on the fixed charge cost allocation described in Section 3 and the FY 2020 equivalent bills shown in Table 4-2, the monthly charge per equivalent bill is \$11.69 per month. Using the same meter equivalency factors of the current rates shown in Table 4-1, Table 4-3 shows the calculated FY 2022 fixed charges for all customers.

**Table 4-3: Calculated Fixed Charges**

Meter Size	Inside City	Outside City	University of Missouri	BCRSD
5/8"	\$11.69	\$17.53	\$11.69	\$9.35
3/4"	\$17.53	\$26.29	\$17.53	\$14.02
1"	\$29.21	\$43.82	\$29.21	\$23.37
1.5"	\$58.43	\$87.64	\$58.43	\$46.74
2"	\$93.48	\$140.22	\$93.48	\$74.79
3"	\$186.96	\$280.44	\$186.96	\$149.57
4"	\$292.13	\$438.19	\$292.13	\$233.70
6"	\$584.26	\$876.39	\$584.26	\$467.41

## 4.2 VOLUMETRIC RATE

Volumetric or variable rates recover the remaining portion of costs not recovered by monthly fixed charges, in order to ensure the full rate revenue requirements is met. Table 4-4 shows FY 2021 estimated billed volume and total equivalent units based on the multipliers applicable to each customer class.

**Table 4-4: Equivalent Volume**

Volume	Inside City	Outside City	University of Missouri	BCRSD	Total
Rate Multiplier	1.0	1.5	1.0	0.8	
Volume (CCF)	4,344,587	127,053	375,192	264,326	5,111,157
<b>Total Equivalent Volume (CCF)</b>	<b>4,344,587</b>	<b>190,579</b>	<b>375,192</b>	<b>211,460</b>	<b>5,121,818</b>

Based on the volumetric cost allocation described in Section 3 and the equivalent volume shown in Table 4-4, the rate per equivalent unit of volume is \$2.94 per hundred cubic feet (CCF). Using the multipliers shown in Table 4-4, Table 4-5 shows the calculated FY 2022 volumetric rates for all customers.

**Table 4-5: Calculated Volumetric Rates**

	Inside City	Outside City	University of Missouri	BCRSD
Rate per CCF	\$2.94	\$4.41	\$2.94	\$2.35

### 4.3 BILL IMPACTS

Based on the rate calculations described herein, the following table shows the customer bill impacts of an inside city 5/8" customer (most common residential meter size) at levels of volume ranging from 1 CCF per month to 20 CCF per month. As can be seen, there will either be modest reductions or less than a \$1 increase for almost 80% of the bills issued for the 5/8-meter size, which is predominately the meter size used by single family homes. *It is important to note that the 6.50% rate revenue increase is reflected in the updated rates, although customer bills will vary depending on meter size and level of volume used.*

**Table 4-6: Inside City 5/8" Meter Bill Impacts**

Monthly Volume (CCF)	% Of Bills	Agg. %	Current (FY 21)	Calculated (FY 22)	\$ Chg.
1	11.3%	16.0%	\$14.92	\$14.63	(\$0.29)
2	14.0%	30.0%	\$17.47	\$17.56	\$0.09
3	14.0%	44.0%	\$20.02	\$20.50	\$0.48
4	15.1%	59.1%	\$22.57	\$23.44	\$0.87
5	20.0%	79.1%	\$25.12	\$26.38	\$1.26
6	6.6%	85.7%	\$27.67	\$29.32	\$1.65
7	4.5%	90.2%	\$30.22	\$32.26	\$2.04
8	3.0%	93.1%	\$32.77	\$35.20	\$2.43
9	2.0%	95.1%	\$35.32	\$38.13	\$2.81
10	1.4%	96.5%	\$37.87	\$41.07	\$3.20
11	0.9%	97.4%	\$40.42	\$44.01	\$3.59
12	0.6%	98.1%	\$42.97	\$46.95	\$3.98
13	0.4%	98.5%	\$45.52	\$49.89	\$4.37
14	0.3%	98.8%	\$48.07	\$52.83	\$4.76
15	0.2%	99.0%	\$50.62	\$55.76	\$5.14
16	0.2%	99.2%	\$53.17	\$58.70	\$5.53
17	0.1%	99.3%	\$55.72	\$61.64	\$5.92
18	0.1%	99.4%	\$58.27	\$64.58	\$6.31
19	0.1%	99.5%	\$60.82	\$67.52	\$6.70
20	0.1%	99.6%	\$63.37	\$70.46	\$7.09

Table 4-7 shows bill impacts for customers with larger meter sizes, which are often used by multifamily or commercial establishments. The level of volume shown is the average monthly usage by meter size, but actual bill impacts will depend on a customer’s level of monthly usage, impacts are moderate when contrasted against the utility bill in total.

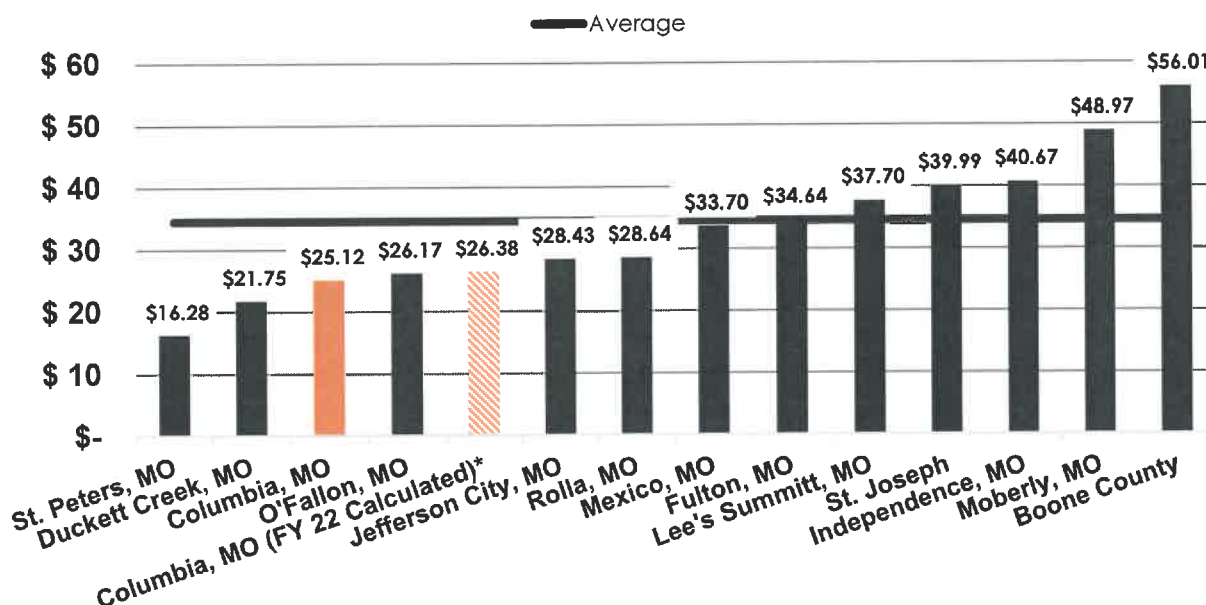
**Table 4-7: Inside City Bill Impacts by Meter Size**

Meter Size	Monthly Volume (CCF)	Current (FY 21)	Calculated (FY 22)	\$ Chg.
3/4"	5	\$31.32	\$32.22	\$0.90
1"	17	\$74.30	\$79.17	\$4.87
1 1/2"	20	\$112.88	\$117.21	\$4.33
2"	50	\$226.51	\$240.42	\$13.91
3"	94	\$437.73	\$463.22	\$25.49
4"	276	\$1,013.21	\$1,103.21	\$90.00
6"	851	\$2,788.89	\$3,085.02	\$296.13

### 4.4 CUSTOMER BILL COMPARISON

As part of the Study, Stantec prepared a FY 2021 residential rate survey that compares the current and calculated monthly bill for the City’s typical single family residential user to that of neighboring communities. Figure 4-1 presents a comparison of the monthly sewer charges of local communities for a single-family residential customer with a 5/8” meter based on 5 CCF of monthly billed wastewater volume. As can be seen, the City is currently among one of the lowest cost providers in the area for a typical residential user.

**Figure 4-1: Sewer Monthly Single-Family Residential Bill Comparison (5 CCF)**



\*FY 2022 rates for Columbia are proposed to go into effect April 1, 2022.

## 5. BCRSD RATE AND CHARGES REVIEW

Stantec conducted an additional rate, fee, and policy analysis relative to Boone County Regional Sewer District customers receiving wastewater services from the City as part of the cost of service study. The results and recommendations of this analysis are to be considered in future contracts with BCRSD communities and are not factored into the rates calculated in this Study.

The City provides service to approximately 4,000 customers within the Boone County Regional Sewer District, most of which are not within City limits. BCRSD has invested in the local collection infrastructure serving these customers, while the City conveys the wastewater in large trunk sewers and force mains and treats the wastewater at its wastewater treatment plant. Previous agreements between BCRSD and the City have accounted for this unique infrastructure configuration by using a 0.80 multiplier on fixed charges for most BCRSD customers and a 0.80 multiplier on volumetric rates for all customers. This analysis considers which City operating and capital costs are applicable to BCRSD customers based on their use of the system's infrastructure and proposes a cost-based multiplier to BCRSD customer rates relative to City customer rates.

### 5.1 BCRSD COST ALLOCATION

Table 5-1 shows the allocation of costs to the City Use Only function, meaning costs that should apply only to City customers, and City & District Use function, meaning costs that should apply to City customers and BCRSD customers.

**Table 5-1: BCRSD Cost Allocation**

Expense Type	Allocation Criteria	City Use Only	City & District Use
Admin Costs	Weighted	29%	71%
Engineering Costs	5-Year CIP	60%	40%
Treatment Costs	City & District Use	0%	100%
Line Maintenance	Linear Feet of Pipe	78%	22%
Debt	City & District Use	0%	100%
Cash Funded Capital	5-Year CIP	60%	40%
Less: Offsetting Revenues & Use of Fund Balance	City Use Only	100%	0%
<b>Total</b>		<b>\$1.93 M</b>	<b>\$22.07 M</b>

The result of this cost allocation analysis demonstrates that the City & District Use portion represents 92% of the total system costs. Meaning that BCRSD customers can reasonably be charged up to 92% of the cost to run the wastewater system and that is consistent with their ongoing use of the City's infrastructure, accounting for the BCRSD owned portion of the local collection system. Based on the fixed and volumetric costs analysis in Section 3 of this report, debt service and capital costs are the basis for the City's fixed

charges. Debt service and capital costs are allocated to the City & District Use function and, therefore, the City may structure its recovery of costs from BCRSD by applying a 100% multiplier to the fixed charge and an 87% multiplier to the variable rate, to best align the application of the multiplier and the underlying system cost.

## 5.2 BCRSD CALCULATED RATE STRUCTURE

To recover 92% of costs from BCRSD customers relative to City customers, this analysis proposes the following rate multipliers for BCRSD customers.

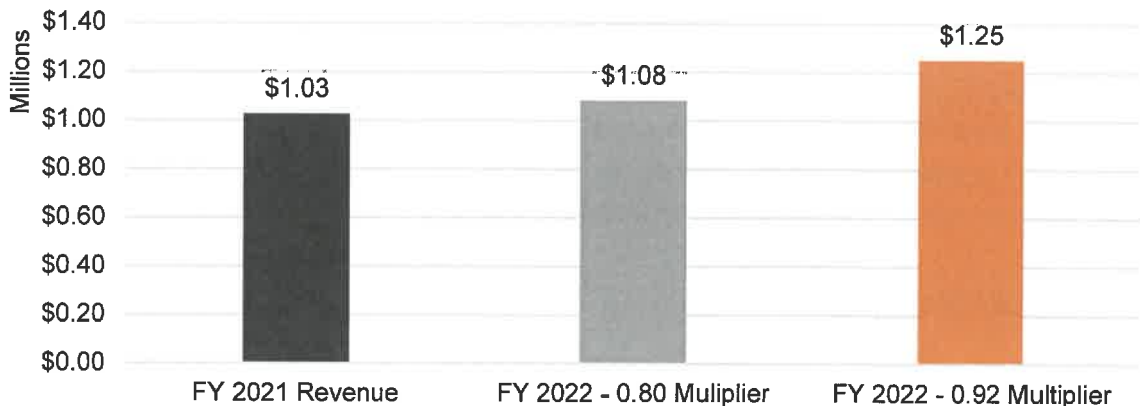
**Table 5-2: BCRSD Cost Allocation**

Meter Size	Recommended Multiplier	FY 2022 Rate with Recommended Multiplier
5/8"	1.00	\$11.69
3/4"	1.00	\$17.53
1"	1.00	\$29.21
1.5"	1.00	\$58.43
2"	1.00	\$93.48
3"	1.00	\$186.96
4"	1.00	\$292.13
6"	1.00	\$584.26
Rate per CCF	0.87	\$2.56

## 5.3 RESULTS

The current FY 2021 revenues from BCRSD, FY 2022 revenues from BCRSD under the calculated rates from the Study, and the FY 2022 rates under the recommended rate structure modifications resulting from this analysis are shown in Figure 5-1. The recommended rate structure modifications would result in about \$170,000 additional revenue from BCRSD if all accounts were charged at the new multiplier levels. These additional rate revenues have not been factored into the Study at this time because rate structure modifications will need to be incorporated into the existing contracts with BCRSD, which could take several years.

Figure 5-1: BCRSD Analysis Revenue Impacts



### 5.4 POLICY RECOMMENDATIONS

Currently, new BCRSD customers are not assessed connection fees when they connect to the City’s wastewater system. This Study included a review of the current policy with respect to how BCRSD utilizes the wastewater system. BCRSD owns its local collection system but uses both the major conveyance interceptors and treatment plant of the City’s system. The City’s connection fees, as discussed in the following section, are based on the cost of the major conveyance interceptors and treatment plant, excluding minor collection assets, which are typically contributed by developers. Therefore, it is the recommendation of this Study that the City consider charging all new BCRSD customers sewer connection fees. Doing so will allow all new customers to pay their fair share of system capacity.

## 6. CONNECTION FEES

As part of the Study, Stantec updated the City's sewer connection fees based on the cost of the historical investments made to provide the current infrastructure and capacity. This section of the report presents the results of the update, including background information, an explanation of the calculation methodology employed, results of the analysis, and a comparative connection fee survey for local communities.

### 6.1 BACKGROUND

The City currently assesses connection fees that are designed to recover the cost of capacity from new connections to the Utility. Connection fees are assessed against new development to cover the cost of providing capital infrastructure needed to serve new developments. Such charges are the mechanism by which new growth can "pay its own way" and minimize the extent to which existing customers of the Utility must bear the cost of new or expanded facilities that are necessitated by new connections. The City assesses wastewater connection fees based on water meter size. This Study provides the basis for updated connection fees as described herein based on the most current local data available.

### 6.2 METHODOLOGY

There are three primary approaches to the calculation of connection fees. One approach is to determine the replacement cost of major functional components as the cost basis for the connection fee calculation. This approach is most appropriate for a system with considerable excess capacity such that most new connections to the system will be served by that existing excess capacity.

The second approach is to use the portion of the multi-year CIP associated with the provision of additional system capacity by functional system component as the cost basis for the connection fee calculation. This approach is most appropriate where the existing system has virtually no excess capacity to accommodate growth and the CIP has a significant number of projects that provide additional system capacity for each functional system component to be representative of the cost of capacity for an entire system.

The third approach is to use a combination of the two approaches described above. This approach is most appropriate when there is excess capacity in the current system that will accommodate some growth and the CIP includes some projects that will provide additional system capacity but does not necessarily have a sufficient number of projects in each functional area to be reflective of a total system. Using the combined approach effectively provides connection fees that reflect a weighting of the cost of current excess capacity and the cost of future capacity to be provided in the CIP, both of which will be required to accommodate new connections to the system.

For calculating the City's sewer connection fee, the first approach was used as there is currently capacity to serve new connections and there are no significant expansion-related capital projects in the near-term CIP.

## 6.3 CALCULATION

### Cost Basis

The first step in calculating sewer connection fees was to determine the capacity cost for each major system function: conveyance/pumping and treatment/disposal. The cost basis for this analysis includes the replacement cost new less depreciation (RCNLD) of the City's existing assets, including any major work in progress not already reflected in the City's fixed asset registry.

The RCNLD value for each of the City's existing major sewer components was based upon the City's fixed assets in service as of June 30, 2020, escalated to FY 2020 replacement cost, based upon the change in the Engineering News-Record Construction Cost Index (ENR-CCI) from acquisition date, less any excluded assets<sup>2</sup>. Schedule 1 of Appendix E presents the calculated FY 2020 RCNLD for each of the City's existing assets, or portion thereof, determined as eligible for inclusion in the cost basis of the fees. Fixed assets were allocated by functional component based upon asset description as well as input from City staff.

Once eligible costs were identified for each functional component, an adjustment was made to deduct the outstanding principal associated with the portion of eligible costs that have been and will be funded with debt. This adjustment is applied as a credit to the cost basis of the plant in service value. Upon connecting to the sewer system, new connections will begin to use sewer services and will pay the rates associated with those services. The rates for those services recover the principal and interest payments (debt service) associated with the debt incurred to fund the capital costs of the sewer system. Therefore, because debt service is recovered in rates and in order to avoid a double recovery of those capital costs in both connection fees and rates, a credit was calculated based upon the remaining principal portion of outstanding debt service as of June 30, 2020.

In addition, the cost basis includes construction work in progress as of June 30, 2020, per the City's financial statements as of June 30, 2020. Construction work in progress represents costs of assets not yet reflected in the asset listing used for the analysis. These costs were allocated indirectly to system function indirectly based on the existing assets.

### System Capacities

The capacities in million gallons per day (MGD) provided by functional component were identified and discussed with City staff. System capacities for conveyance/pumping and treatment/disposal are shown in Schedule 2 of Appendix E.

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<sup>2</sup> Excluded assets are assets that are repair or replacement in nature, assets that were contributed by developers, or minor equipment.



### Capacity per Equivalent Residential Unit (ERU)

The capacity costs for each functional component were then divided by the level of service capacity identified for each functional component, reflected in terms of ERUs, to determine the capacity cost per ERU by functional component. The level of service for a sewer ERU was determined based on staff estimates, which reflect the typical FY 2020 average monthly flow. Sewer capacity per ERU is shown in Schedule 2 of Appendix E and in Table 6-1 at 300 gallons per day of flow.

## 6.4 RESULTS

The calculated capacity cost per ERU was escalated by 5.00% to reflect inflation to FY 2022 costs. The resulting sewer connection fee calculation is shown in the following Table 6-1.

**Table 6-1: Calculation of Sewer Connection Fee per ERU**

	Conveyance / Pumping	Treatment / Disposal	Total
Gross Plant in Service Value	\$297,754,847	\$102,857,503	\$400,612,350
Construction Work in Progress	\$6,139,843	\$2,120,969	\$8,260,812
<b>Gross System Value</b>	<b>\$303,894,689</b>	<b>\$104,978,473</b>	<b>\$408,873,162</b>
Less: Principal Credit	(\$65,891,057)	(\$22,761,643)	(\$88,652,700)
Less: Asset Contributions/Exclusions	(\$95,066,918)	(\$1,191,805)	(\$96,258,724)
<b>Net System Value</b>	<b>\$142,936,714</b>	<b>\$81,025,024</b>	<b>\$223,961,738</b>
Capacity (MGD)	25.22	25.22	
Level of Service (gpd)	300	300	
ERUs	84,067	84,067	
<b>Initial Capacity Cost per ERU</b>	<b>\$1,700</b>	<b>\$964</b>	<b>\$2,664</b>
Escalation Factor to Effective Year			5.00%
<b>Calculated Fee per ERU</b>			<b>\$2,797</b>
Current Fee per ERU			\$2,400
Difference			\$397

The current FY 2021 and calculated sewer connection fees for all meter sizes are shown in Table 6-2.

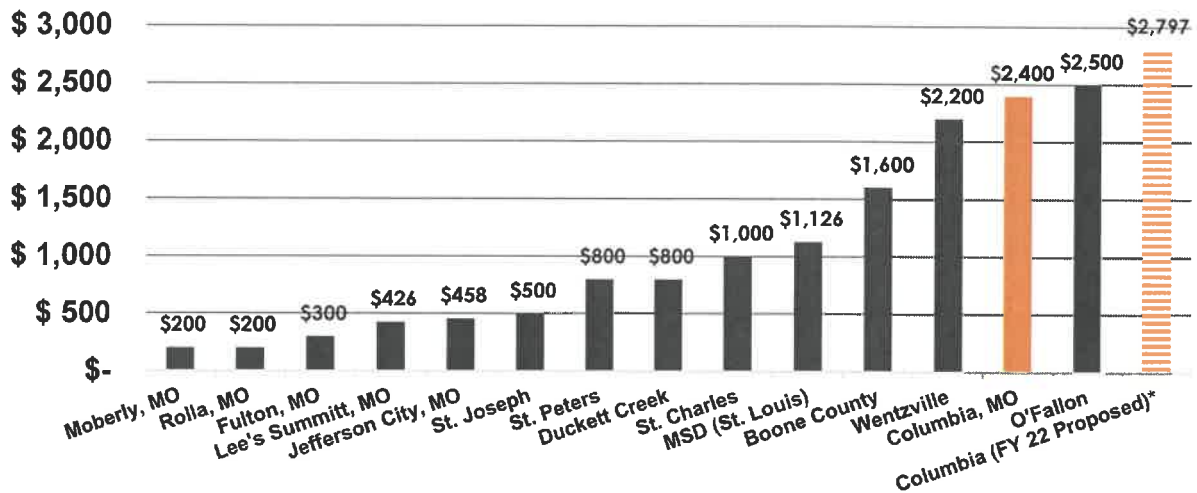
**Table 6-2: Current and Calculated Connection Fees**

Meter Size	Current Fee	Calculated Fee	Difference
5/8"	\$2,400	\$2,797	\$397
3/4"	\$3,600	\$4,196	\$596
1"	\$6,000	\$6,993	\$993
1.5"	\$12,000	\$13,986	\$1,986
2"	\$19,200	\$22,378	\$3,178
3"	\$38,400	\$44,755	\$6,355
4"	\$60,000	\$69,930	\$9,930
6"	\$120,000	\$139,860	\$19,860
8"	\$192,000	\$223,776	\$31,776
10"	\$276,000	\$321,678	\$45,678
12"	\$516,000.00	\$601,398	\$85,398

## 6.5 CONNECTION FEE COMPARISON

As part of the Study, Stantec prepared a FY 2021 connection fee survey that compares the current and calculated connection fees for a 5/8” connection to that of neighboring communities, shown in Figure 5-1. As can be seen, the City is at the high end of the surveyed utilities, although significant differences between utilities do exist.

**Figure 6-1: Sewer Connection Fee Comparison (5/8” Meter)**



It is important to note that connection fee calculations may vary significantly across utilities and no in depth analysis has been performed to identify the methods used in the development of the sewer connection fees imposed by the other public utilities in the survey, nor has any analysis been performed to determine whether 100% of the cost of new facilities is recovered from such fees (or if some percentage of the costs are recovered through user fees). Additionally, no analysis was conducted as to the types of capital facilities currently in service or planned for the utilities surveyed. For example, the cost of sewer effluent disposal utilizing a deep injection well system generally has a higher capital cost per unit of capacity than use of a surface water discharge. Some reasons why impact fees differ among utilities include the following:

- Type and complexity of treatment
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance CIP
- Age of system
- Utility life cycle (e.g., growth-oriented vs. mature)
- Level of service standards
- Administrative policies

## Disclaimer

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

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

## APPENDIX A – RSA SCHEDULES

- Schedule 1 Assumptions*
- Schedule 2 Beginning Fund Balances as of 10/1/2020*
- Schedule 3 Projection of Cash Inflows*
- Schedule 4 Projection of Cash Outflows*
- Schedule 5 Cost Escalation Factors*
- Schedule 6 Capital Improvement Program*
- Schedule 7 Pro Forma*
- Schedule 8 Control Panel*
- Schedule 9 Capital Project Funding Summary*
- Schedule 10 Funding Summary by Fund*

Assumptions

<b>Assumptions</b>											<b>Schedule 1</b>
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Rate Increase Adoption Date</b>	N/A	4/1/2022	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029	10/1/2030
<b>Annual Growth</b>											
<b>Sewer</b>											
Ending # of Accounts	50,998	51,498	51,998	52,498	52,998	53,498	53,998	54,498	54,998	55,498	55,998
Account Growth	N/A	500	500	500	500	500	500	500	500	500	500
% Change in Accounts	N/A	0.96%	0.97%	0.96%	0.95%	0.94%	0.93%	0.93%	0.92%	0.91%	0.90%
Usage per Account (CCF per Month)	7.31	7.27	7.23	7.20	7.16	7.13	7.09	7.05	7.02	6.98	6.95
% Change in Usage per Account	N/A	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%
Usage (CCF)	4,471,839	4,492,903	4,513,842	4,534,460	4,554,758	4,574,740	4,594,408	4,613,766	4,632,815	4,651,558	4,669,997
% Change in Usage	N/A	0.48%	0.47%	0.46%	0.45%	0.44%	0.43%	0.42%	0.41%	0.40%	0.40%
% Paying Capital Charges	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>BCRSD</b>											
Ending # of Accounts	3,982	4,002	4,022	4,042	4,062	4,082	4,102	4,122	4,142	4,162	4,182
Account Growth	N/A	20	20	20	20	20	20	20	20	20	20
% Change in Accounts	N/A	0.50%	0.50%	0.50%	0.49%	0.49%	0.49%	0.49%	0.49%	0.48%	0.48%
Usage (CCF)	264,326	264,989	265,651	266,312	266,971	267,628	268,284	268,938	269,590	270,241	270,890
% Change in Usage	N/A	0.25%	0.25%	0.25%	0.25%	0.25%	0.24%	0.24%	0.24%	0.24%	0.24%
<b>University of Missouri</b>											
Ending # of ERUs	1,502	1,502	1,502	1,502	1,502	1,502	1,502	1,502	1,502	1,502	1,502
ERU Growth	N/A	-	-	-	-	-	-	-	-	-	-
% Change in Accounts	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Usage (CCF)	375,192	367,688	386,073	385,073	386,073	386,073	386,073	386,073	386,073	386,073	386,073
% Change in Usage	N/A	-2.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Capital Spending</b>											
Annual Capital Budget (Future Year Dollars)	\$ 5,962,000	\$ 7,624,658	\$ 4,111,100	\$ 4,010,212	\$ 4,688,763	\$ 4,478,304	\$ 5,719,909	\$ 6,004,183	\$ 3,314,937	\$ 3,333,385	\$ 3,352,387
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Connection Fee</b>											
Sewer Connection Fee	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
<b>Average Annual Interest Earnings Rate</b>											
On Fund Balances	1.00%	1.00%	1.00%	1.00%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<b>Operating Budget Execution Percentage</b>											
Personal Services <sup>1</sup>	100%	88%	88%	88%	88%	88%	88%	88%	88%	88%	88%
Fixed Operations and Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

(1) FY 2022 personal services execution percentage represents midpoint budgeting. Execution assumption assumed to carry forward through projection period.

Beginning Fund Balances as of 10/1/2020

**FY 2021 Beginning Balances as of 10/1/2020**

**Schedule 2**

Stantec Grouping of Funds in Model	Revenue Fund	Restricted Reserves	Capital Fund	Renewal & Replacement	Bond Proceeds
<b>Current Unrestricted Assets</b>					
Ending Fund Balance	\$ 37,220,785	\$ 2,984,569	\$ -	\$ 53,500	\$ -
Funds Encumbered or Reserved for Projects not in the CIP	(20,256,973)	-	13,015,086	-	7,241,887
<b>Available Fund Balance</b>	<b>\$ 16,963,811</b>	<b>\$ 2,984,569</b>	<b>\$ 13,015,086</b>	<b>\$ 53,500</b>	<b>\$ 7,241,887</b>

Source: Trial Balance as of September 30, 2020.

Projection of Cash Inflows

Projection of Cash Inflows											Schedule 3
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1 Rate Revenue Growth Assumptions											
2 Sewer											
3 % Change in Base Revenue	N/A	0.98%	0.97%	0.96%	0.95%	0.94%	0.93%	0.93%	0.92%	0.91%	0.90%
4 % Change in Usage Revenue	N/A	0.48%	0.47%	0.46%	0.45%	0.44%	0.43%	0.42%	0.41%	0.40%	0.40%
5 Assumed Rate Revenue Increases											
6 Assumed Sewer Rate Increase	N/A	6.50%	6.50%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
7 Sewer Rate Revenue											
8 Base Rate Revenue	\$ 8,825,511	\$ 9,202,473	\$ 10,206,398	\$ 10,819,767	\$ 11,468,656	\$ 12,156,015	\$ 12,637,715	\$ 13,137,376	\$ 13,655,643	\$ 14,193,183	\$ 14,750,684
9 Usage Rate Revenue	11,519,040	11,913,278	13,028,181	13,876,835	14,358,061	15,067,890	15,541,264	16,028,125	16,528,846	17,043,802	17,573,374
10 Total Sewer Rate Revenue	\$ 20,344,552	\$ 21,115,751	\$ 23,234,579	\$ 24,696,601	\$ 25,825,617	\$ 27,223,914	\$ 28,178,979	\$ 29,165,501	\$ 30,184,460	\$ 31,236,984	\$ 32,324,058
11 Other Operating Revenue											
12 State Fees	\$ 47,217	\$ 47,680	\$ 48,143	\$ 48,606	\$ 49,068	\$ 49,531	\$ 49,994	\$ 50,457	\$ 50,920	\$ 51,383	\$ 51,846
13 MU Sewer Charges	1,179,744	1,236,049	1,369,565	1,438,043	1,509,946	1,585,443	1,633,006	1,681,996	1,732,456	1,784,430	1,837,983
14 Sharecropping	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
15 BCRSD Wholesale Revenue	1,027,245	1,086,069	1,173,755	1,236,967	1,303,961	1,373,718	1,420,053	1,467,926	1,517,392	1,568,498	1,621,300
16 Hauled Liquid Waste	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
17 Columbia Foods Surcharge	150,000	177,500	177,500	177,500	177,500	177,500	177,500	177,500	177,500	177,500	177,500
18 Vending Commissions	675	675	675	675	675	675	675	675	675	675	675
22 Extension Permit Fees	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
25 Miscellaneous Revenue	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000
26 Collection Fees	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800
27 Miscellaneous	32	32	32	32	32	32	32	32	32	32	32
28 Penalty On Late Ut Pmnts	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200
29 Sewer Connection Fee	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
30 Total Other Operating Revenue	\$ 3,836,913	\$ 3,961,005	\$ 4,170,670	\$ 4,302,823	\$ 4,441,782	\$ 4,587,899	\$ 4,682,261	\$ 4,779,588	\$ 4,879,975	\$ 4,983,516	\$ 5,090,316
31 Transfers In											
32 Utility Customer Services	\$ 361,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Total Transfers In	\$ 361,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Interest Income											
35 Unrestricted	\$ 350,705	\$ 296,973	\$ 263,678	\$ 265,158	\$ 273,323	\$ 361,402	\$ 384,308	\$ 403,551	\$ 444,507	\$ 510,076	\$ 583,713
36 Total Interest Income	\$ 350,705	\$ 296,973	\$ 263,678	\$ 265,158	\$ 273,323	\$ 361,402	\$ 384,308	\$ 403,551	\$ 444,507	\$ 510,076	\$ 583,713
37 Total Cash Inflows	\$ 24,893,739	\$ 25,373,728	\$ 27,668,928	\$ 29,064,382	\$ 30,540,122	\$ 32,173,216	\$ 33,245,547	\$ 34,348,640	\$ 35,508,972	\$ 36,730,579	\$ 37,998,088

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Administration</b>											
<b>Personnel Services</b>											
1 Permanent Positions	\$ 228,449	\$ 253,192	\$ 258,256	\$ 263,421	\$ 288,689	\$ 274,083	\$ 279,544	\$ 285,135	\$ 290,838	\$ 296,655	\$ 302,588
2 Deferred Comp Match	4,709	6,059	6,180	6,304	6,430	6,558	6,690	6,823	6,960	7,099	7,241
3 Cell Phone Allowance	162	282	288	293	299	305	311	318	324	330	337
4 Clothing Prot Equip Allow	120	120	120	120	120	120	120	120	120	120	120
5 Sick Leave Buy Back	3,048	4,042	4,123	4,205	4,289	4,375	4,463	4,552	4,643	4,736	4,831
6 Non-Accble Auto Allow	3,290	3,944	4,023	4,103	4,185	4,269	4,354	4,442	4,530	4,621	4,713
7 Social Security	17,492	17,493	17,543	18,200	18,994	18,935	19,314	19,700	20,094	20,496	20,906
8 Lagens	33,743	38,995	39,775	40,570	41,362	42,209	43,054	43,915	44,793	45,689	46,603
9 Disability Insurance	657	888	702	716	730	745	760	775	790	806	822
10 Employee Health Insurance	24,662	32,398	34,890	37,789	40,812	44,077	47,603	51,412	55,524	59,966	64,794
11 Life Insurance	148	143	146	149	152	155	158	161	164	168	171
12 Employee Service Awards	129	124	126	129	132	134	137	140	142	145	148
13 Employee Parking	1,475	1,356	1,383	1,411	1,439	1,468	1,497	1,527	1,558	1,589	1,621
14 Retirement Sick Leave Pmt	390	374	391	389	397	405	413	421	430	438	447
<b>Operations &amp; Maintenance</b>											
15 Office Supplies	6,000	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
16 Printing	\$ 725	\$ 700	\$ 718	\$ 735	\$ 754	\$ 773	\$ 792	\$ 812	\$ 832	\$ 853	\$ 874
17 Postage	700	700	718	735	754	773	792	812	832	853	874
18 Fuel Oil & Lubricants	4,680	4,680	4,797	4,917	5,040	5,166	5,295	5,427	5,563	5,702	5,845
19 Food	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
20 Miscellaneous	1,000	-	-	-	-	-	-	-	-	-	-
21 Parts-Fleet Maintenance	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
22 Outside Work	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
23 Uniforms	300	300	308	315	323	331	339	348	357	366	375
24 Safety Equipment	200	200	205	210	215	221	226	232	238	244	250
25 Furniture	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
26 Computer/Electronic Items	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
27 Travel Training	6,000	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
28 Public Communications Fee	115,606	60,331	62,144	64,005	65,925	67,903	69,940	72,038	74,200	76,426	78,718
29 Computer Replacement Cost	2,380	2,723	2,905	2,899	2,975	3,065	3,157	3,251	3,348	3,449	3,553
30 It Support & Maintenance	51,162	81,100	83,533	86,039	88,620	91,279	94,017	96,838	99,743	102,735	105,817
31 Printer Fees	-	774	793	813	834	854	876	898	920	943	967
32 General Administrative Fee	1,537,020	32,957	33,781	34,625	35,491	36,378	37,288	38,220	39,176	40,155	41,159
33 GIS Fee	-	-	-	-	-	-	-	-	-	-	-
34 Self Insurance Chrgs	6,093	7,755	7,988	8,227	8,474	8,728	8,990	9,260	9,538	9,824	10,119
35 Emp Health/Wellness Fee	20,521	781	804	829	853	879	905	933	961	989	1,019
36 City University	15,121	623	642	661	681	701	722	744	766	789	813
37 Insurance Administration	26,064	951	975	999	1,024	1,050	1,076	1,103	1,130	1,159	1,188
38 Telephone	15,319	15,319	16,085	16,889	17,734	18,620	19,551	20,529	21,555	22,633	23,765
39 Wireless Communications	2,588	2,671	2,805	2,945	3,092	3,247	3,409	3,579	3,758	3,946	4,144
40 Dues	19,220	19,670	20,280	20,968	21,494	22,139	22,803	23,487	24,192	24,917	25,665
41 Publishing & Advertising	-	560	567	593	601	619	638	657	678	697	718
42 Equipment Rentals	1,200	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,478	1,520	1,568
43 Maintenance Agreements	11,621	400	412	424	437	450	464	478	492	507	522
44 Vehicle Maintenance	2,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
45 Noncontractual Services	32,863	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486
46 Miscellaneous Contractual	737	5,216	5,372	5,534	5,700	5,871	6,047	6,228	6,415	6,607	6,806
47 Refunds	135,100	135,100	139,153	143,328	147,627	152,056	156,618	161,316	166,156	171,141	176,275
48 Bank Fees	213	213	218	224	229	235	241	247	253	260	266
49 Fiscal Agent Fees	340,000	340,000	348,500	357,213	366,143	375,296	384,679	394,296	404,153	414,257	424,613
50 Bad Debt Expense	144,000	144,000	148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887
51 Miscellaneous	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371



Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Capital Outlay</b>											
52 Trucks	\$ 37,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Administration</b>											
<b>Personnel Services</b>											
53 Permanent Positions	\$ 101,845	\$ 109,443	\$ 111,632	\$ 113,884	\$ 116,142	\$ 118,495	\$ 120,834	\$ 123,251	\$ 125,716	\$ 128,230	\$ 130,795
54 Temporary Positions	1,824	1,824	1,860	1,898	1,936	1,974	2,014	2,054	2,095	2,137	2,180
55 Step Up Pay	240	240	245	250	255	260	265	270	276	281	287
56 Deferred Comp Match	1,010	2,193	2,237	2,282	2,327	2,374	2,421	2,470	2,519	2,569	2,621
57 Cell Phone Allowance	192	192	196	200	204	208	212	216	221	225	229
58 Overtime	5,318	5,318	5,424	5,533	5,644	5,756	5,872	5,989	6,106	6,231	6,356
59 Standby Pay	1,536	1,536	1,567	1,598	1,630	1,663	1,696	1,730	1,764	1,800	1,836
60 Social Security	8,139	7,227	7,372	7,518	7,669	7,823	7,979	8,139	8,302	8,468	8,637
61 Laggers	14,208	19,839	20,236	20,640	21,053	21,474	21,904	22,342	22,789	23,245	23,709
62 Disability Insurance	319	345	352	359	366	373	381	389	396	404	412
63 Employee Health Insurance	19,788	28,246	28,346	30,813	33,062	35,707	38,564	41,649	44,981	48,580	52,466
64 Life Insurance	116	121	123	126	128	131	134	136	139	142	145
65 Employee Service Awards	98	104	106	108	110	113	115	117	119	122	124
66 Employee Parking	2,139	2,181	2,225	2,269	2,314	2,361	2,408	2,456	2,505	2,555	2,606
67 Retirement Sick Leave Pmt	292	310	316	323	329	336	342	349	356	363	370
<b>Operations &amp; Maintenance</b>											
68 Construction Materials	\$ 168	\$ 168	\$ 172	\$ 177	\$ 181	\$ 185	\$ 190	\$ 195	\$ 200	\$ 205	\$ 210
69 Office Supplies	840	840	861	883	905	927	950	974	998	1,023	1,049
70 Printing	5,280	5,280	5,412	5,547	5,686	5,828	5,974	6,123	6,276	6,433	6,594
71 Postage	12,077	3,020	3,086	3,173	3,252	3,334	3,417	3,502	3,590	3,680	3,772
72 Books & Subscriptions	32	-	-	-	-	-	-	-	-	-	-
73 Data Proc & Electronic	96	-	-	-	-	-	-	-	-	-	-
74 Food	152	152	156	160	164	168	172	176	181	185	190
75 Miscellaneous	1,008	-	-	-	-	-	-	-	-	-	-
76 Computer/Electronic Items	2,176	2,176	2,230	2,286	2,343	2,402	2,462	2,523	2,587	2,651	2,718
77 Travel Training	3,485	3,581	3,671	3,762	3,856	3,953	4,052	4,153	4,257	4,363	4,472
78 Small Dollar Travel	96	-	-	-	-	-	-	-	-	-	-
79 Public Communications Fee	-	2,066	2,128	2,192	2,258	2,325	2,395	2,467	2,541	2,617	2,696
80 Computer Replacement Cost	1,335	1,212	1,248	1,286	1,324	1,364	1,405	1,447	1,491	1,535	1,581
81 IT Support & Maintenance	100,509	87,323	89,943	92,641	95,420	98,283	101,231	104,268	107,396	110,618	113,937
82 Printer Fees	-	267	274	281	288	295	302	310	317	325	333
83 Janitorial Service	1,104	1,125	1,159	1,194	1,229	1,266	1,304	1,343	1,384	1,425	1,468
84 General Administrative Fee	-	1,572,800	1,612,120	1,652,423	1,693,734	1,736,077	1,779,479	1,823,966	1,869,565	1,916,304	1,964,212
85 Self Insurance Chrgs	253	258	264	272	280	288	297	306	315	324	334
86 Emp Health/Welfare Fee	534	632	651	670	691	711	733	755	777	801	825
87 City University	530	504	519	535	551	567	584	602	620	638	658
88 Insurance Administration	983	771	790	810	830	851	872	894	916	939	963
89 Building Maintenance	1,482	1,505	1,543	1,581	1,621	1,661	1,703	1,745	1,789	1,834	1,880
90 Building Utility Charges	975	908	935	963	992	1,022	1,053	1,084	1,117	1,150	1,185
91 Telephone	1,148	1,148	1,205	1,265	1,329	1,395	1,465	1,538	1,615	1,696	1,781
92 Publishing & Advertising	860	880	906	934	962	990	1,020	1,052	1,082	1,115	1,148
93 Equipment Rentals	858	858	884	910	938	966	995	1,024	1,055	1,087	1,119
94 Miscellaneous Contractual	111,040	111,340	114,680	118,121	121,664	125,314	129,074	132,946	136,934	141,042	145,273
95 Credit Card Fees	33,600	100,500	103,013	105,568	108,228	110,933	113,707	116,549	119,463	122,449	125,511
96 Cost Of Investigation	11,097	-	-	-	-	-	-	-	-	-	-
97 Bad Debt Expense	8,000	-	-	-	-	-	-	-	-	-	-
98 Miscellaneous	-	1,008	1,033	1,059	1,086	1,113	1,140	1,169	1,198	1,228	1,259
<b>Engineering</b>											
<b>Personnel Services</b>											
99 Permanent Positions	\$ 897,967	\$ 819,020	\$ 835,400	\$ 852,108	\$ 869,151	\$ 886,534	\$ 904,264	\$ 922,350	\$ 940,797	\$ 959,612	\$ 978,805
100 Temporary Positions	45,000	45,000	45,900	46,818	47,754	48,709	49,684	50,677	51,691	52,725	53,779

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
101 Shift Differential	50	50	51	52	53	54	55	56	57	59	60
102 Meal Allowances	44	44	45	46	47	48	49	50	51	52	53
103 Deferred Comp Match	12,218	15,088	15,388	15,895	16,009	16,330	16,656	16,982	17,329	17,676	18,029
104 Clothing Prot Equip Allow	3,017	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681
105 Overtime	1,250	1,250	1,275	1,301	1,327	1,353	1,380	1,408	1,436	1,465	1,494
106 Sick Leave Buy Back	1,744	4,373	4,460	4,550	4,641	4,733	4,828	4,925	5,023	5,124	5,226
107 Non-Accible Auto Allow	2,400	2,400	2,448	2,497	2,547	2,598	2,650	2,703	2,757	2,812	2,868
108 Social Security	54,961	88,838	90,409	92,217	94,061	95,942	97,861	99,819	101,815	103,851	105,928
109 Lagens	96,082	104,990	107,090	109,232	111,418	113,645	115,917	118,236	120,601	123,013	125,473
110 Disability Insurance	2,199	2,371	2,418	2,467	2,516	2,566	2,618	2,670	2,724	2,778	2,834
111 Employee Health Insurance	86,128	120,727	130,385	140,816	152,081	164,248	177,388	191,579	206,905	223,457	241,334
112 Life Insurance	488	488	498	508	518	528	539	550	561	572	583
113 Employee Service Awards	430	430	439	447	455	465	475	484	494	504	514
114 Retirement Sick Leave Pmt	1,278	1,278	1,302	1,328	1,354	1,381	1,409	1,437	1,466	1,495	1,525
<b>Operations &amp; Maintenance</b>											
115 Construction Materials	\$ 1,000	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
116 Office Supplies	2,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
117 Printing	514	500	513	525	538	552	566	580	594	609	624
118 Postage	500	500	513	525	538	552	566	580	594	609	624
119 Fuel Oil & Lubricants	12,675	12,675	12,992	13,317	13,650	13,991	14,341	14,699	15,067	15,443	15,829
120 Miscellaneous	200	-	-	-	-	-	-	-	-	-	-
121 Parts-Fleet Maintenance	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
122 Equipment Parts	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
123 Tools	250	250	256	263	269	278	283	290	297	305	312
124 Outside Work	500	500	513	525	538	552	566	580	594	609	624
125 Uniforms	2,025	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
126 Clothing	88	-	-	-	-	-	-	-	-	-	-
127 Safety Equipment	571	500	513	525	538	552	566	580	594	609	624
128 Public Communications Fee	-	8,420	8,673	8,933	9,201	9,477	9,761	10,054	10,358	10,666	10,986
129 Furniture	1,500	3,900	3,998	4,097	4,200	4,305	4,412	4,523	4,636	4,752	4,871
130 Computer/Electronic Items	3,000	6,790	6,950	7,134	7,312	7,495	7,682	7,874	8,071	8,273	8,480
131 Travel Training	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
132 Computer Replacement Cost	5,954	7,441	7,664	7,894	8,131	8,375	8,626	8,885	9,151	9,426	9,709
133 IT Support & Maintenance	53,031	57,032	58,805	60,569	62,366	64,258	66,185	68,171	70,216	72,322	74,492
134 Printer Fees	-	978	1,002	1,028	1,053	1,080	1,107	1,134	1,163	1,192	1,221
135 General Administrative Fee	-	87,176	89,355	91,589	93,879	96,226	98,632	101,097	103,625	106,215	108,871
136 Self Insurance Chrgs	29,821	30,401	31,313	32,252	33,220	34,217	35,243	36,300	37,389	38,511	39,666
137 Emp Health/Wellness Fee	-	2,858	2,942	3,030	3,121	3,214	3,311	3,410	3,513	3,618	3,726
138 City University	-	2,111	2,174	2,240	2,307	2,376	2,447	2,521	2,598	2,674	2,754
139 Insurance Administration	-	3,228	3,307	3,389	3,474	3,561	3,650	3,741	3,835	3,931	4,029
140 Telephone	3,744	4,368	4,586	4,816	5,057	5,309	5,575	5,854	6,146	6,454	6,776
141 Wireless Communications	8,371	8,694	9,129	9,585	10,064	10,568	11,096	11,651	12,233	12,845	13,487
142 Legal Fees	2,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
143 Consulting Fees	116,003	99,008	101,976	105,035	108,187	111,432	114,775	118,218	121,765	125,418	129,180
144 Infiltration & Inflow	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
145 Dues	2,240	2,240	2,307	2,376	2,448	2,521	2,597	2,675	2,755	2,838	2,923
146 Publishing & Advertising	200	200	206	212	219	225	232	239	246	253	261
147 Equipment Rentals	7,717	7,716	7,947	8,188	8,431	8,684	8,945	9,213	9,490	9,774	10,068
148 Maintenance Agreements	15,802	72,428	74,601	76,839	79,144	81,518	83,964	86,483	89,077	91,750	94,502
149 Vehicle Maintenance	3,400	3,400	3,502	3,607	3,715	3,827	3,942	4,060	4,182	4,307	4,436
150 License & Cert. Reimburse	200	200	208	212	219	225	232	239	246	253	261
151 Noncontractual Services	500	500	515	530	548	563	580	597	615	633	652
152 Miscellaneous Contractual	596,900	716,060	737,542	759,668	782,458	805,932	830,110	855,013	880,663	907,083	934,286

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Capital Outlay</b>											
153 Autos	\$ 42,000										
<b>Treatment Plant/Field O&amp;M</b>											
<b>Personnel Services</b>											
154 Permanent Positions	\$ 303,337	\$ 336,065	\$ 342,786	\$ 349,642	\$ 356,635	\$ 363,768	\$ 371,043	\$ 378,464	\$ 386,033	\$ 393,754	\$ 401,629
155 Shift Differential	15	15	15	16	16	16	17	17	17	18	18
156 Meal Allowances	66	66	67	69	70	71	73	74	76	77	79
157 Deferred Comp Match	5,435	6,845	6,982	7,122	7,264	7,409	7,557	7,709	7,863	8,020	8,180
158 Cell Phone Allowance	360	360	367	375	382	390	397	405	414	422	430
159 Clothing Prot Equip Allow	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316
160 Overtime	200	200	204	208	212	216	221	225	230	234	239
161 Sick Leave Buy Back	2,950	6,140	6,263	6,388	6,516	6,646	6,779	6,915	7,053	7,194	7,338
162 Social Security	23,320	21,829	22,266	22,711	23,165	23,628	24,101	24,583	25,075	25,576	26,088
163 Laggers	42,192	47,770	48,725	49,700	50,694	51,708	52,742	53,797	54,873	55,970	57,090
164 Disability Insurance	968	1,080	1,102	1,124	1,146	1,169	1,192	1,216	1,241	1,265	1,291
165 Employee Health Insurance	47,065	86,304	71,608	77,337	83,524	90,206	97,422	105,216	113,633	122,724	132,542
166 Life Insurance	294	294	300	306	312	318	325	331	338	344	351
167 Employee Service Awards	259	259	264	269	275	280	286	292	298	303	310
168 Retirement Sick Leave Pmt	770	770	785	801	817	833	850	867	884	902	920
<b>Operations &amp; Maintenance</b>											
169 Construction Materials	\$ 20,871	\$ 15,275	\$ 15,857	\$ 16,048	\$ 16,450	\$ 16,851	\$ 17,282	\$ 17,714	\$ 18,157	\$ 18,611	\$ 19,076
170 Postage	400	400	410	420	431	442	453	464	475	487	500
171 Books & Subscriptions	150	150	154	158	162	166	170	174	178	183	187
172 Horticultural Supplies	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
173 Fuel Oil & Lubricants	59,312	58,575	60,142	61,845	63,187	64,766	66,385	68,045	69,746	71,490	73,277
174 Parts-Fleet Maintenance	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
175 Equipment Parts	9,138	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
176 Communication Equipment	500	500	513	525	536	552	566	580	594	608	624
177 Instruments & Apparatus	500	500	513	525	536	552	566	580	594	609	624
178 Tools	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,996
179 Outside Work	9,000	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240
180 Uniforms	2,525	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,496
181 Safety Equipment	3,005	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
182 Computer/Electronic Items	1,500	1,500	1,538	1,578	1,615	1,656	1,697	1,740	1,783	1,828	1,873
183 Travel Training	-	2,097	2,180	2,225	2,291	2,360	2,431	2,504	2,579	2,656	2,736
184 Public Communications Fee	803	971	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267
185 Computer Replacement Cost	22,172	22,616	23,294	23,993	24,713	25,455	26,218	27,005	27,815	28,649	29,509
186 IT Support & Maintenance	-	12	12	13	13	13	14	14	14	15	15
187 Printer Fees	-	27,069	27,766	28,460	29,172	29,901	30,649	31,415	32,200	33,005	33,830
188 General Administrative Fee	34,842	34,773	35,816	36,891	37,997	39,137	40,311	41,521	42,766	44,049	45,371
189 Self Insurance Chrgs	-	2,618	2,697	2,777	2,861	2,947	3,035	3,126	3,220	3,316	3,416
190 Emp Health/Wellness Fee	-	1,274	1,312	1,352	1,392	1,434	1,477	1,521	1,567	1,614	1,662
191 City University	-	1,847	1,998	2,046	2,097	2,149	2,203	2,258	2,314	2,372	2,432
192 Insurance Administration	35,000	35,000	35,875	36,772	37,691	38,633	39,599	40,589	41,604	42,644	43,710
193 Solid Waste	6,825	7,151	7,509	7,884	8,278	8,692	9,127	9,583	10,062	10,565	11,094
194 Wireless Communications	200	200	206	212	219	225	232	239	246	253	261
195 Dues	9,100	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
196 Equipment Rentals	25,000	25,000	25,570	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
197 Vehicle Maintenance	2,514	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040	3,131
198 Equipment Maintenance	200	200	206	212	219	225	232	239	246	253	261
199 License & Cert. Reimburse	19,050	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486
200 Noncontractual Services	35,926	34,000	35,020	36,071	37,153	38,267	39,415	40,598	41,816	43,070	44,362
201 Miscellaneous Contractual											
<b>Capital Outlay</b>											
202 Trucks	\$ -	\$ 45,000	\$ 48,125	\$ 47,278	\$ 48,460	\$ 49,672	\$ 50,913	\$ 52,186	\$ 53,491	\$ 54,828	\$ 56,199
203 Machine Tools & Implement	85,000	200,000	205,000	210,125	215,378	220,763	226,282	231,939	237,737	243,681	249,773

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Treatment Plant/Field O&amp;M</b>											
<b>Personnel Services</b>											
204 Permanent Positions	\$ 113,873	\$ 151,138	\$ 154,161	\$ 157,244	\$ 160,389	\$ 163,597	\$ 166,869	\$ 170,206	\$ 173,610	\$ 177,082	\$ 180,624
205 Shift Differential	15	15	15	16	16	16	17	17	17	18	18
206 Meal Allowances	66	66	67	69	70	71	73	74	76	77	79
207 Deferred Comp Match	2,276	1,860	1,897	1,935	1,974	2,013	2,054	2,095	2,137	2,179	2,223
208 Clothing Prot Equip Allow	1,608	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072
209 Overtime	200	200	204	208	212	216	221	225	230	234	239
210 Social Security	8,431	5,888	6,006	6,126	6,248	6,373	6,501	6,631	6,763	6,899	7,037
211 Laggers	15,744	13,020	13,280	13,546	13,817	14,093	14,375	14,663	14,956	15,255	15,560
212 Disability Insurance	360	294	300	306	312	318	325	331	338	344	351
213 Employee Health Insurance	20,999	18,944	20,460	22,096	23,864	25,773	27,835	30,062	32,467	35,064	37,869
214 Life Insurance	126	84	86	87	89	91	93	95	96	98	100
215 Employee Service Awards	111	74	75	77	79	80	82	83	85	87	88
216 Retirement Sick Leave Pmt	330	220	224	229	233	238	243	248	253	258	263
<b>Operations &amp; Maintenance</b>											
217 Construction Materials	\$ 20,750	\$ 20,750	\$ 21,289	\$ 21,800	\$ 22,345	\$ 22,904	\$ 23,477	\$ 24,064	\$ 24,665	\$ 25,282	\$ 25,914
218 Horticultural Supplies	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
219 Fuel Oil & Lubricants	7,313	7,313	7,496	7,683	7,875	8,072	8,274	8,481	8,693	8,910	9,133
220 Miscellaneous	200	-	-	-	-	-	-	-	-	-	-
221 Parts-Fleet Maintenance	4,300	4,300	4,408	4,518	4,631	4,746	4,865	4,987	5,111	5,239	5,370
222 Equipment Parts	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
223 Communication Equipment	500	500	513	525	538	552	566	580	594	609	624
224 Tools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
225 Uniforms	800	800	813	825	838	852	866	880	894	909	924
226 Safety Equipment	1,239	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
227 Travel Training	600	600	615	630	646	662	679	696	713	731	749
228 Public Communications Fee	-	3,477	3,561	3,689	3,799	3,913	4,031	4,152	4,276	4,405	4,537
229 General Administrative Fee	-	32,349	33,158	33,987	34,836	35,707	36,600	37,515	38,453	39,414	40,399
230 Self Insurance Chrgs	5,008	3,434	3,537	3,643	3,752	3,865	3,981	4,100	4,223	4,350	4,481
231 Emp Health/Welness Fee	-	1,307	1,348	1,387	1,428	1,471	1,515	1,561	1,607	1,656	1,705
232 City Univerity	-	364	375	386	398	410	422	435	448	461	475
233 Insurance Administration	-	557	571	585	600	615	630	646	662	679	696
234 Electric	109,779	109,779	115,269	121,031	127,063	133,437	140,109	147,114	154,470	162,194	170,303
235 Wireless Communications	1,042	1,042	1,064	1,149	1,206	1,267	1,330	1,396	1,466	1,540	1,616
236 Dues	70	70	72	74	76	79	81	84	86	89	91
237 Equipment Rentals	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
238 Vehicle Maintenance	4,000	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
239 Equipment Maintenance	178,250	141,125	145,359	149,720	154,211	158,837	163,603	168,511	173,566	178,773	184,136
240 License & Cert. Reimburse	50	50	52	53	55	56	58	60	61	63	65
241 Miscellaneous Contractual	178,938	196,557	202,454	208,527	214,783	221,227	227,863	234,699	241,740	248,993	256,462
<b>Treatment Plant/Field O&amp;M</b>											
<b>Personnel Services</b>											
242 Permanent Positions	\$ 617,751	\$ 761,845	\$ 777,184	\$ 792,728	\$ 808,582	\$ 824,754	\$ 841,249	\$ 858,074	\$ 875,235	\$ 892,740	\$ 910,595
243 Shift Differential	10,140	10,140	10,343	10,550	10,761	10,976	11,195	11,419	11,648	11,881	12,118
244 Meal Allowances	220	220	224	229	233	238	243	248	253	258	263
245 Deferred Comp Match	8,157	15,242	15,547	15,858	16,175	16,498	16,828	17,165	17,508	17,858	18,216
246 Clothing Prot Equip Allow	7,754	8,290	8,290	8,290	8,290	8,290	8,290	8,290	8,290	8,290	8,290
247 Overtime	16,500	16,500	16,830	17,167	17,510	17,860	18,217	18,582	18,953	19,332	19,719
248 Sick Leave Buy Back	3,005	-	-	-	-	-	-	-	-	-	-
249 Social Security	47,687	50,344	51,351	52,378	53,425	54,494	55,584	56,696	57,829	58,986	60,166
250 Laggers	89,131	109,996	112,196	114,440	116,729	119,063	121,444	123,873	126,351	128,878	131,455
251 Disability Insurance	1,963	2,406	2,454	2,503	2,553	2,604	2,656	2,710	2,764	2,819	2,875
252 Employee Health Insurance	99,248	151,552	163,676	176,770	190,912	206,185	222,680	240,494	259,733	280,512	302,853

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
253 Life Insurance	1,081	672	685	696	713	727	742	757	772	787	803
254 Employee Service Awards	555	592	604	616	628	641	654	667	680	694	707
255 Retirement Sick Leave Pmt	1,650	1,760	1,795	1,831	1,868	1,905	1,943	1,982	2,022	2,062	2,103
<b>Operations &amp; Maintenance</b>											
256 Construction Materials	\$ 370,991	\$ 367,000	\$ 376,175	\$ 385,579	\$ 395,219	\$ 405,099	\$ 415,227	\$ 425,607	\$ 436,248	\$ 447,154	\$ 458,333
257 Office Supplies	250	250	256	263	269	276	283	290	297	305	312
258 Fuel Oil & Lubricants	2,925	2,925	2,998	3,073	3,150	3,229	3,309	3,392	3,477	3,564	3,653
259 Laboratory Supplies	2,612	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,045	3,122
260 Miscellaneous	500	-	-	-	-	-	-	-	-	-	-
261 Parts-Fleet Maintenance	500	500	513	525	538	552	566	580	594	609	624
262 Equipment Parts	2,140	2,140	2,194	2,248	2,305	2,362	2,421	2,482	2,544	2,607	2,673
263 Communication Equipment	1,791	1,500	1,538	1,578	1,615	1,656	1,697	1,740	1,783	1,828	1,873
264 Instruments & Apparatus	3,047	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
265 Tools	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
266 Uniforms	2,571	2,100	2,153	2,208	2,261	2,318	2,376	2,435	2,496	2,559	2,623
267 Safety Equipment	3,376	3,300	3,383	3,467	3,554	3,643	3,734	3,827	3,923	4,021	4,121
268 Computer/Electronic Items	500	500	513	525	538	552	566	580	594	609	624
269 Travel Training	1,636	1,636	1,677	1,719	1,762	1,806	1,851	1,897	1,945	1,993	2,043
270 Public Communications Fee	-	4,366	4,497	4,632	4,771	4,914	5,061	5,213	5,370	5,531	5,697
271 Computer Replacement Cost	466	524	540	556	573	590	607	626	644	664	684
272 IT Support & Maintenance	36,013	19,775	20,368	20,879	21,809	22,257	22,925	23,612	24,321	25,050	25,802
273 Printer Fees	-	2	2	2	2	2	2	2	2	2	2
274 General Administrative Fee	-	58,271	59,728	61,221	62,751	64,320	65,928	67,576	69,266	70,995	72,772
275 Fiber Optics	-	882	1,011	1,042	1,073	1,105	1,138	1,173	1,208	1,244	1,281
276 Self Insurance Chrgs	27,573	31,536	32,482	33,457	34,460	35,494	36,558	37,655	38,785	39,949	41,147
277 Emp Health/Wellness Fee	2,186	3,651	3,761	3,873	3,990	4,109	4,233	4,359	4,490	4,625	4,764
278 City University	-	2,912	2,999	3,089	3,182	3,277	3,376	3,477	3,581	3,689	3,799
279 Insurance Administration	-	4,446	4,560	4,674	4,791	4,911	5,034	5,159	5,288	5,421	5,556
280 Water	7,498	7,498	7,873	8,267	8,680	9,114	9,570	10,048	10,550	11,078	11,632
281 Natural Gas	110,043	110,000	112,750	115,559	118,458	121,419	124,455	127,566	130,755	134,024	137,375
282 Electric	824,000	824,000	865,200	908,460	953,883	1,001,577	1,051,656	1,104,239	1,160,451	1,217,423	1,278,294
283 Solid Waste	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
284 Storm Water	1,700	1,700	1,785	1,874	1,968	2,066	2,170	2,278	2,392	2,512	2,637
285 Wireless Communications	-	114	120	126	132	139	145	153	160	168	177
286 Dues	450	450	464	477	492	506	522	537	553	570	587
287 Publishing & Advertising	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
288 Maintenance Agreements	22,000	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705
289 Vehicle Maintenance	1,800	1,800	1,854	1,910	1,967	2,025	2,087	2,149	2,214	2,280	2,349
290 License & Cert. Reimburse	575	575	592	610	628	647	667	687	707	728	750
291 Miscellaneous Contractual	8,000	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
292 Miscellaneous	46,000	46,000	47,150	48,329	49,537	50,775	52,045	53,346	54,680	56,047	57,448
<b>Capital Outlay</b>											
293 Machine Tools & Implement	\$ 18,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Treatment Plant/Field O&amp;M</b>											
<b>Personnel Services</b>											
294 Permanent Positions	\$ 546,280	\$ 621,378	\$ 633,805	\$ 646,482	\$ 659,411	\$ 672,600	\$ 686,052	\$ 699,773	\$ 713,768	\$ 728,043	\$ 742,604
295 Shift Differential	45	45	46	47	48	49	50	51	52	53	54
296 Meal Allowances	88	88	90	92	93	95	97	99	101	103	105
297 Deferred Comp Match	6,896	12,428	12,677	12,930	13,189	13,452	13,722	13,996	14,276	14,561	14,853
298 Cell Phone Allowance	360	360	367	375	382	390	397	405	414	422	430
299 Clothing Prot Equip Allow	6,096	6,632	6,632	6,632	6,632	6,632	6,632	6,632	6,632	6,632	6,632
300 Overtime	1,500	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
301 Sick Leave Buy Back	243	-	-	-	-	-	-	-	-	-	-
302 Social Security	39,707	39,556	40,347	41,154	41,977	42,817	43,673	44,546	45,437	46,346	47,273

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
303 Laggers	75,425	86,940	88,679	90,452	92,261	94,107	95,989	97,909	99,867	101,864	103,901
304 Disability Insurance	1,726	1,963	2,002	2,042	2,083	2,125	2,167	2,211	2,255	2,300	2,346
305 Employee Health Insurance	95,410	123,136	132,987	143,626	155,116	167,525	180,927	195,401	211,033	227,916	246,149
306 Life Insurance	537	546	557	568	579	591	603	615	627	640	653
307 Employee Service Awards	481	481	491	500	510	521	531	542	553	564	575
308 Retirement Sick Leave Pmt	1,430	1,430	1,459	1,488	1,518	1,548	1,579	1,610	1,643	1,675	1,709
<b>Operations &amp; Maintenance</b>											
309 Construction Materials	\$ 74,129	\$ 70,000	\$ 71,750	\$ 73,544	\$ 75,382	\$ 77,267	\$ 79,199	\$ 81,179	\$ 83,208	\$ 85,288	\$ 87,420
310 Postage	840	840	861	883	905	927	950	974	998	1,023	1,049
311 Janitorial Supplies	12,000	12,000	12,300	12,600	12,923	13,246	13,577	13,916	14,254	14,621	14,986
312 Fuel Oil & Lubricants	25,868	25,375	26,009	26,660	27,326	28,009	28,709	29,427	30,163	30,917	31,690
313 Miscellaneous	1,000	-	-	-	-	-	-	-	-	-	-
314 Parts-Fleet Maintenance	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
315 Equipment Parts	279,014	294,812	302,182	309,737	317,480	325,417	333,553	341,892	350,439	359,200	368,180
316 Communication Equipment	1,953	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
317 Instruments & Apparatus	12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
318 Tools	5,500	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869
319 Outside Work	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
320 Uniforms	3,358	3,250	3,331	3,415	3,500	3,587	3,677	3,769	3,863	3,960	4,059
321 Safety Equipment	5,800	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869
322 Computer/Electronic Items	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
323 Travel Training	6,000	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
324 Public Communications Fee	-	10,880	11,206	11,543	11,889	12,246	12,613	12,991	13,381	13,782	14,198
325 Computer Replacement Cost	1,947	2,302	2,371	2,442	2,515	2,591	2,669	2,749	2,831	2,916	3,004
326 IT Support & Maintenance	34,357	33,987	35,007	36,057	37,139	38,253	39,400	40,582	41,800	43,054	44,345
327 Printer Fees	-	849	870	892	914	937	961	985	1,009	1,034	1,060
328 General Administrative Fee	-	110,038	112,789	115,609	118,499	121,461	124,498	127,610	130,801	134,071	137,422
329 Self Insurance Chrgs	25,846	25,068	25,820	26,595	27,392	28,214	29,061	29,933	30,830	31,755	32,708
330 Emp Health/Wellness Fee	-	3,175	3,270	3,368	3,469	3,573	3,681	3,791	3,905	4,022	4,143
331 City University	-	2,366	2,437	2,510	2,585	2,663	2,743	2,825	2,910	2,997	3,087
332 Insurance Administration	-	3,615	3,705	3,798	3,893	3,990	4,090	4,192	4,297	4,405	4,515
333 Water	191	191	201	211	221	232	244	256	269	282	296
334 Electric	125,000	125,000	131,250	137,613	144,703	151,938	159,535	167,512	175,888	184,682	193,916
335 Storm Water	398	398	418	439	461	484	508	533	560	588	617
336 Wireless Communications	1,891	1,384	1,432	1,504	1,579	1,658	1,741	1,828	1,919	2,015	2,116
337 Dues	340	340	350	361	372	383	394	406	418	431	444
338 Publishing & Advertising	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
339 Equipment Rentals	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
340 Maintenance Agreements	3,500	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	4,567
341 Vehicle Maintenance	7,000	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133
342 Equipment Maintenance	398,906	278,100	286,443	295,036	303,887	313,004	322,394	332,066	342,028	352,289	362,857
343 License & Cert. Reimburse	50	50	52	53	55	56	58	60	61	63	65
344 Noncontractual Services	174,573	194,158	198,993	205,982	212,162	218,527	225,082	231,835	238,790	245,954	253,332
345 Miscellaneous Contractual	352,007	330,827	340,752	350,974	361,504	372,349	383,519	395,025	406,875	419,082	431,654
346 Insurance Premiums	225	225	232	239	246	253	261	269	277	285	294
<b>Capital Outlay</b>											
347 Capital Impr To Buildings	\$ -	\$ 10,000	\$ 10,250	\$ 10,506	\$ 10,769	\$ 11,038	\$ 11,314	\$ 11,597	\$ 11,887	\$ 12,184	\$ 12,489
348 Trucks	400,000	374,012	383,362	392,946	402,770	412,839	423,160	433,739	444,583	455,697	467,090
349 Machine Tools & Implement	71,000	142,340	145,899	149,546	153,285	157,117	161,045	165,071	169,198	173,427	177,763
350 Instruments & Apparatus	-	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
<b>Treatment Plant/Field O&amp;M</b>											
<b>Personnel Services</b>											
351 Permanent Positions	\$ 218,275	\$ 278,055	\$ 283,616	\$ 289,288	\$ 295,074	\$ 300,976	\$ 306,995	\$ 313,135	\$ 319,398	\$ 325,786	\$ 332,301
352 Deferred Comp Match	3,639	5,685	5,697	5,611	5,927	6,045	6,166	6,280	6,415	6,544	6,675

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
353 Clothing Prot Equip Allow	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
354 Overtime	50	50	51	52	53	54	55	56	57	58	59
355 Sick Leave Buy Back	427	1,230	1,255	1,280	1,305	1,331	1,358	1,385	1,413	1,441	1,470
356 Social Security	15,657	18,240	18,605	18,977	19,356	19,744	20,138	20,541	20,952	21,371	21,798
357 Laggers	30,084	36,896	39,674	40,467	41,277	42,102	42,944	43,803	44,678	45,573	46,484
358 Disability Insurance	690	879	897	915	933	951	970	990	1,010	1,030	1,050
359 Employee Health Insurance	37,017	47,360	51,149	55,241	59,860	64,433	69,587	75,154	81,167	87,660	94,673
360 Life Insurance	210	210	214	218	223	227	232	236	241	246	251
361 Employee Service Awards	185	185	188	192	196	200	204	208	213	217	221
362 Retirement Sick Leave Pmt	550	550	561	572	584	595	607	619	632	644	657
<b>Operations &amp; Maintenance</b>											
363 Construction Materials	\$ 20,705	\$ 20,000	\$ 20,500	\$ 21,013	\$ 21,538	\$ 22,076	\$ 22,628	\$ 23,194	\$ 23,774	\$ 24,368	\$ 24,977
364 Postage	4,250	4,250	4,356	4,465	4,577	4,691	4,808	4,929	5,052	5,178	5,308
365 Books & Subscriptions	500	500	513	525	538	552	566	580	594	609	624
366 Medical Supplies	100	100	103	105	108	110	113	116	119	122	125
367 Laboratory Supplies	28,114	29,000	29,725	30,468	31,230	32,011	32,811	33,631	34,472	35,334	36,217
368 Miscellaneous	750	-	-	-	-	-	-	-	-	-	-
369 Equipment Parts	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
370 Instruments & Apparatus	7,180	-	-	-	-	-	-	-	-	-	-
371 Tools	600	600	615	630	646	662	679	696	713	731	749
372 Uniforms	1,008	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
373 Safety Equipment	1,560	1,500	1,536	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
374 Computer/Electronic Items	500	500	513	525	538	552	566	580	594	609	624
375 Travel Training	2,887	2,887	2,959	3,033	3,109	3,187	3,268	3,348	3,432	3,518	3,605
376 Public Communications Fee	-	885	912	939	967	996	1,026	1,057	1,088	1,121	1,155
377 Computer Replacement Cost	1,871	2,358	2,437	2,510	2,585	2,663	2,743	2,825	2,910	2,997	3,087
378 IT Support & Maintenance	17,932	16,639	17,138	17,652	18,182	18,727	19,289	19,868	20,464	21,078	21,710
379 Printer Fees	-	16	16	17	17	18	18	19	19	19	20
380 General Administrative Fee	-	14,115	14,468	14,830	15,200	15,580	15,970	16,369	16,778	17,198	17,628
381 Self Insurance Chrgs	6,192	7,063	7,285	7,514	7,740	7,972	8,211	8,457	8,711	8,973	9,242
382 Emp Health/Welfare Fee	-	1,141	1,175	1,210	1,247	1,284	1,323	1,362	1,403	1,445	1,489
383 City University	-	910	937	965	994	1,024	1,055	1,087	1,119	1,153	1,187
384 Insurance	-	1,391	1,412	1,433	1,455	1,476	1,499	1,521	1,544	1,567	1,590
385 Dues	400	400	412	424	437	450	464	478	492	507	522
386 Publishing & Advertising	400	400	412	424	437	450	464	478	492	507	522
387 Equipment Rentals	200	200	206	212	219	225	232	239	246	253	261
388 Equipment Maintenance	15,067	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
389 License & Cert Reimburse	100	100	103	105	109	113	116	119	123	127	130
390 Noncontractual Services	5,200	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	6,461	6,654
391 Miscellaneous Contractual	14,900	15,110	16,593	17,091	17,604	18,132	18,676	19,236	19,811	20,408	21,020
<b>Capital Outlay</b>											
392 Instruments & Apparatus	\$ 12,020	\$ 50,000	\$ 51,250	\$ 52,531	\$ 53,845	\$ 55,191	\$ 56,570	\$ 57,985	\$ 59,434	\$ 60,920	\$ 62,443
<b>Line Maintenance</b>											
<b>Personnel Services</b>											
393 Permanent Positions	\$ 862,284	\$ 1,014,718	\$ 1,035,012	\$ 1,055,713	\$ 1,076,827	\$ 1,098,363	\$ 1,120,331	\$ 1,142,737	\$ 1,165,592	\$ 1,188,904	\$ 1,212,682
394 Temporary Positions	15,000	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
395 Shift Differential	500	500	510	520	531	541	552	563	574	586	598
396 Step Up Pay	725	725	740	754	769	785	800	816	833	849	866
397 Meal Allowances	440	440	449	458	467	476	486	496	505	516	526
398 Deferred Comp Match	10,145	20,456	20,865	21,282	21,708	22,142	22,585	23,037	23,498	23,967	24,447
399 Clothing Prot Equip Allow	10,805	10,805	10,805	10,805	10,805	10,805	10,805	10,805	10,805	10,805	10,805
400 Overtime	4,900	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
401 Standby Pay	10,920	10,920	11,138	11,361	11,588	11,820	12,057	12,298	12,544	12,795	13,050
402 Sick Leave Buy Back	8,827	7,870	8,027	8,188	8,352	8,519	8,689	8,863	9,040	9,221	9,405

Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
403 Non-Accrable Auto Allow	-	2,700	2,754	2,809	2,865	2,923	2,981	3,041	3,101	3,163	3,227
404 Social Security	67,734	67,784	69,140	70,522	71,933	73,372	74,839	76,336	77,863	79,420	81,008
405 Laggers	124,884	145,269	148,174	151,138	154,161	157,244	160,389	163,596	166,868	170,206	173,610
406 Disability Insurance	2,815	3,234	3,299	3,365	3,432	3,501	3,571	3,642	3,715	3,789	3,865
407 Employee Health Insurance	145,912	197,964	213,801	230,905	249,378	269,328	290,874	314,144	339,276	366,418	395,731
408 Life Insurance	1,221	873	866	913	932	950	969	989	1,009	1,029	1,049
409 Employee Service Awards	773	773	788	804	820	837	853	871	888	906	924
410 Retirement Sick Leave Pmt	2,299	2,299	2,345	2,392	2,440	2,489	2,538	2,589	2,641	2,694	2,748
<b>Operations &amp; Maintenance</b>											
411 Construction Materials	\$ 88,651	\$ 80,000	\$ 82,000	\$ 84,050	\$ 86,151	\$ 88,305	\$ 90,513	\$ 92,775	\$ 95,095	\$ 97,472	\$ 99,909
412 Printing	200	200	205	210	215	221	226	232	238	244	250
413 Postage	750	750	769	788	808	828	849	870	892	914	937
414 Horticultural Supplies	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
415 Janitorial Supplies	500	500	513	525	538	552	566	580	594	609	624
416 Fuel Oil & Lubricants	76,675	76,675	78,592	80,557	82,571	84,635	86,751	88,919	91,142	93,421	95,757
417 Parts-Fleet Maintenance	40,000	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955
418 Equipment Parts	35,456	35,000	35,875	36,772	37,691	38,633	39,599	40,589	41,604	42,644	43,710
419 Communication Equipment	3,130	3,100	3,178	3,257	3,338	3,422	3,507	3,595	3,685	3,777	3,871
420 Instruments & Apparatus	3,582	3,582	3,672	3,763	3,857	3,954	4,053	4,154	4,258	4,364	4,473
421 Tools	14,106	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
422 Outside Work	55,000	55,000	56,375	57,784	59,229	60,710	62,227	63,783	65,378	67,012	68,687
423 Uniforms	12,868	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
424 Safety Equipment	17,010	17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231
425 Computer/Electronic Items	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
426 Travel Training	5,970	5,970	6,119	6,272	6,429	6,590	6,755	6,923	7,096	7,274	7,456
427 Public Communications Fee	-	5,199	5,355	5,516	5,681	5,852	6,027	6,208	6,394	6,586	6,784
428 Computer Replacement Cost	2,843	3,254	3,352	3,452	3,556	3,662	3,772	3,885	4,002	4,122	4,246
429 IT Support & Maintenance	50,879	73,361	75,552	77,850	80,185	82,591	85,069	87,621	90,249	92,957	95,746
430 Printer Fees	-	29	30	30	31	32	33	34	34	35	36
431 General Administrative Fee	-	71,802	73,587	75,437	77,323	79,256	81,237	83,268	85,350	87,484	89,671
432 Locator Service Charge	102,701	109,734	113,026	116,417	119,909	123,507	127,212	131,028	134,959	139,008	143,178
433 Self Insurance Chrgs	97,017	89,408	102,380	105,462	108,626	111,885	115,241	118,698	122,259	125,927	129,705
434 Emp Health/Wellness Fee	-	6,644	6,843	7,049	7,260	7,478	7,702	7,933	8,171	8,416	8,669
435 City University	-	3,803	3,917	4,035	4,156	4,280	4,409	4,541	4,677	4,818	4,962
438 Insurance Administration	-	5,812	5,957	6,106	6,259	6,415	6,576	6,740	6,909	7,081	7,258
437 Solid Waste	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
439 Wireless Communications	14,026	14,501	15,226	15,987	16,787	17,626	18,507	19,433	20,404	21,425	22,496
439 Dues	170	170	175	180	186	191	197	203	209	215	222
440 Equipment Rentals	6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
441 Maintenance Agreements	6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
442 Vehicle Maintenance	32,000	32,000	32,360	33,949	34,957	36,016	37,097	38,210	39,356	40,537	41,753
443 Equipment Maintenance	25,249	25,000	25,570	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
444 License & Cert. Reimburse	700	700	721	743	765	788	811	836	861	887	913
445 Noncontractual Services	9,000	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743
446 Miscellaneous Contractual	135,000	348,123	358,567	369,324	380,403	391,816	403,570	415,677	428,147	440,982	454,222
<b>Capital Outlay</b>											
447 Trucks	\$ 468,639	\$ 721,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448 Machine Tools & Implement	148,200	12,000	-	-	-	-	-	-	-	-	-
449 Fleet Replacement (FY 2022-31)	-	-	65,916	274,236	284,225	484,232	265,373	490,195	321,807	424,713	262,868
450 Total Operating Expenses	\$ 15,316,651	\$ 17,307,446	\$ 17,117,057	\$ 17,819,443	\$ 18,341,109	\$ 19,071,230	\$ 19,401,789	\$ 20,196,252	\$ 20,618,704	\$ 21,334,682	\$ 21,809,240
<b>Total Expenses by Category</b>											
451 Personnel Services	\$ 5,354,934	\$ 6,355,586	\$ 6,529,067	\$ 6,709,783	\$ 6,898,182	\$ 7,064,741	\$ 7,299,976	\$ 7,514,439	\$ 7,738,726	\$ 7,973,474	\$ 8,219,373
452 Operations & Maintenance	8,680,778	9,386,980	9,669,939	9,961,983	10,263,428	10,574,601	10,895,842	11,227,505	11,569,955	11,923,573	12,288,755
453 Capital Outlay	1,280,939	1,664,880	918,052	1,147,877	1,179,500	1,401,889	1,205,971	1,454,308	1,310,023	1,437,635	1,301,113
454 Total Expenses	\$ 15,316,651	\$ 17,307,446	\$ 17,117,057	\$ 17,819,443	\$ 18,341,109	\$ 19,071,230	\$ 19,401,789	\$ 20,196,252	\$ 20,618,704	\$ 21,334,682	\$ 21,809,240



Projection of Cash Outflows

Projection of Cash Outflows

Schedule 4

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Expense Execution Factors</b>											
455 Personnel Services	100%	88%	88%	88%	88%	88%	88%	88%	88%	88%	88%
456 Operations & Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
457 Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Total Expenses at Execution</b>											
458 Personnel Services	\$ 5,354,934	\$ 5,592,916	\$ 5,745,579	\$ 5,804,808	\$ 6,070,400	\$ 6,243,372	\$ 6,423,879	\$ 6,612,706	\$ 6,810,078	\$ 7,016,657	\$ 7,233,048
459 Operations & Maintenance	8,660,778	9,386,980	9,669,939	9,961,983	10,263,428	10,574,801	10,895,842	11,227,505	11,569,855	11,923,573	12,286,755
460 Capital Outlay	1,280,939	1,564,880	918,052	1,147,677	1,179,500	1,401,889	1,205,971	1,454,308	1,310,023	1,437,635	1,301,113
461 Total Expenses at Execution	\$ 15,316,651	\$ 16,544,776	\$ 16,333,569	\$ 17,014,269	\$ 17,513,327	\$ 18,219,862	\$ 18,525,792	\$ 19,294,519	\$ 19,690,057	\$ 20,377,865	\$ 20,822,916
<b>Transfers Out</b>											
462 Trf Railroad	\$ 56,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
463 Trf General Fund	7,815	-	-	-	-	-	-	-	-	-	-
464 Trf General Fund	3,760	-	-	-	-	-	-	-	-	-	-
465 Trf 2016 S.O. Bonds	13,985	-	-	-	-	-	-	-	-	-	-
466 Total Transfers Out	\$ 82,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>											
467 2000B SRF	\$ 158,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
468 2002A SRF	146,500	140,000	138,375	-	-	-	-	-	-	-	-
469 2003B SRF	241,433	235,930	230,628	230,288	-	-	-	-	-	-	-
470 2004B SRF	43,875	42,125	45,250	48,125	41,000	-	-	-	-	-	-
471 2006B SRF	65,338	62,838	60,338	62,838	60,088	57,338	-	-	-	-	-
472 2007B SRF	130,722	126,566	122,172	122,600	117,850	117,981	112,994	112,750	-	-	-
473 2010A SRF DLP	3,409,428	3,424,049	3,439,012	3,454,100	3,469,696	3,485,480	3,501,636	3,518,044	3,534,886	3,552,041	3,568,590
474 2012 Sewer Revenue Bond	434,635	-	-	-	-	-	-	-	-	-	-
475 2015 Sewer Revenue Bond	1,232,261	1,231,886	1,229,761	1,230,761	1,229,761	1,230,636	1,231,674	1,229,474	1,231,136	1,231,574	1,228,461
476 2017 Sewer Revenue Bond	1,068,600	1,067,375	1,067,275	1,066,175	1,070,375	1,069,500	1,068,050	1,066,256	1,065,613	1,066,388	1,066,413
477 2019 Sewer Revenue Bond	244,145	244,145	244,145	244,145	367,588	413,853	1,095,843	1,098,869	1,209,903	1,208,944	1,207,364
478 2020 Sewer Revenue Bond	90,159	470,425	463,525	466,225	466,675	466,525	467,425	467,913	466,100	465,675	463,675
479 2012B Sewer S.O.	178,750	-	-	-	-	-	-	-	-	-	-
480 2015 S.O. Refunding Sewer	498,275	497,900	503,750	498,813	497,825	491,063	-	-	-	-	-
481 Total Debt Service	\$ 7,940,370	\$ 7,543,238	\$ 7,544,230	\$ 7,424,068	\$ 7,320,858	\$ 7,332,376	\$ 7,477,621	\$ 7,493,305	\$ 7,507,637	\$ 7,524,622	\$ 7,535,502
482 Total Cash Outflows	\$ 23,339,267	\$ 24,088,014	\$ 23,877,799	\$ 24,438,337	\$ 24,834,185	\$ 25,552,238	\$ 26,003,413	\$ 26,787,825	\$ 27,197,694	\$ 27,902,487	\$ 28,358,418

**Cost Escalation Factors**

**Schedule 5**

Expense Line Item Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Autos	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Bad Debt Expense	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Bank Fees	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Books & Subscriptions	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Building Maintenance	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Building Rentals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Building Utility Charges	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Buildings And Structures	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Capital Impr To Buildings	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Cell Phone Allowance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
City University	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Clothing	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Clothing Prot Equip Allow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Communication Equipment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Computer Replacement Cost	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Computer/Electronic Items	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Construction Materials	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Consulting Fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Cost Of Investigation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Credit Card Fees	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Data Proc & Electronic	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Deferred Comp Match	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Disability Insurance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Dues	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Electric	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Emp Health/Wellness Fee	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Employee Health Insurance	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Employee Parking	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employee Service Awards	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Equipment Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Equipment Parts	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Equipment Rentals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fiber Optics	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fiscal Agent Fees	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Food	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Fuel Oil	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Fuel Oil & Lubricants	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Furniture	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

**Cost Escalation Factors**

**Schedule 5**

Expense Line Item Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Gasb 16 Accrued Absences	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Gasb 68	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
General Administrative Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Gis Fee	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Horticultural Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Infiltration & Inflow	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Instruments & Apparatus	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance Administration	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance Premiums	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
It Support & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Janitorial Service	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Janitorial Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Job Site Meals 19-100	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Laboratory Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Lagers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Large Containers	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Legal Fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
License & Cert. Reimburse	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Life Insurance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Locator Service Charge	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Loss On Disposal Assets	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Machine Tools & Implement	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Maintenance Agreements	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Meal Allowances	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Medical Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Miscellaneous	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Miscellaneous Contractual	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Natural Gas	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Non-Acctble Auto Allow	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Noncontractual Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Office Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Opneb Expense	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Outside Work	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Overtime	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Parts-Fleet Maintenance	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Permanent Positions	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Pool Billing Fleet Ops	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Post Employment Benefit	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Postage	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Printing	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Public Communications Fee	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Cost Escalation Factors

**Cost Escalation Factors**

**Schedule 5**

Expense Line Item Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Publishing & Advertising	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Refunds	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Rentals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Retirement Sick Leave Pmt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Safety Equipment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Self Insurance Chrgs	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Shift Differential	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sick Leave Buy Back	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Small Dollar Travel	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Social Security	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Software	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Solid Waste	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Standby Pay	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Step Up Pay	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Storm Water	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Telephone	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Temporary Positions	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Tools	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Trade Show & Promotions	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Travel Training	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Trucks	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Unemployment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Uniforms	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Utility Customer Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Vehicle Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Water	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Wireless Communications	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Weighted Average Increase in O&amp;M Expenses<sup>1</sup></b>	<b>2.91%</b>	<b>2.93%</b>	<b>2.94%</b>	<b>2.96%</b>	<b>2.98%</b>	<b>3.00%</b>	<b>3.03%</b>	<b>3.05%</b>	<b>3.07%</b>

<sup>1</sup> The Weighted Average Increase in O&M Expenses is reflective of the cost escalation factors presented on this schedule and the cost execution factors on Schedule 1.

Capital Improvement Program

Capital Improvement Program												Schedule 6
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
<b>Annual Projects</b>												
1 Annual Sewer Rehabilitation - SW110 [ID: 753]	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	
2 Annual Sewer Rehabilitation - SW110 [ID: 753]	-	10,950	-	-	-	-	-	-	-	-	-	
3 Annual Sewer System Improvements - SW 183 [ID: 750]	-	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
<b>Current Projects</b>												
4 PCEE #3 - Stewart & Medavista Ph I - III - SW198 [ID: 760]	360,000	260,000	-	-	-	-	-	-	-	-	-	
5 PCEE #8: Thilly Lathrop SW221 [ID: 1241]	165,000	-	-	-	-	-	-	-	-	-	-	
6 5th to Wilkes Relief Sewer - SW183 [ID: 2147]	250,000	-	-	-	-	-	-	-	-	-	-	
7 Calvert Drive Sewer Relocation - SW252 [ID: 2147]	90,000	280,000	-	-	-	-	-	-	-	-	-	
8 Hwy 83 Connector south of I-70 - SW516 [ID: 2041]	40,000	190,000	-	-	-	-	-	-	-	-	-	
9 North Garth Sewer Replacement - SW511 [ID: 2019]	15,000	-	-	-	-	-	-	-	-	-	-	
10 PCEE #16 - Spring Valley Road SW241 [ID: 1365]	30,000	50,000	-	-	-	-	-	-	-	-	-	
11 PCEE #21 - Stanford - SW 507 [ID: 1912]	15,000	-	-	-	-	-	-	-	-	-	-	
12 PCEE #27 - Grace Ellen - SW 254 [ID: 1606]	172,000	20,000	-	-	-	-	-	-	-	-	-	
13 South Providence Sewer Replacement - SW513 [ID: 2043]	200,000	90,000	-	-	-	-	-	-	-	-	-	
14 Tupelo-Larch Sewer Replacement - SW528 [ID: 2089]	85,000	-	-	-	-	-	-	-	-	-	-	
15 Route 8 Economic Development Sewer Extension	1,300,000	-	-	-	-	-	-	-	-	-	-	
16 PCEE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]	225,000	-	-	-	-	-	-	-	-	-	-	
17 PCEE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]	35,000	215,000	-	-	-	-	-	-	-	-	-	
18 PCEE #30 - W Stewart, Edgewood, Westmount - SW519 [ID: 1908]	80,000	-	340,000	-	-	-	-	-	-	-	-	
19 WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2044]	200,000	2,800,000	-	-	-	-	-	-	-	-	-	
<b>Future Projects</b>												
20 NWK-2018-001181 Sewer Mitigation Bank-SW530 [ID: 2256]	-	150,000	-	-	100,000	-	-	-	-	-	-	
21 PCEE #29 - East Sunset Lane - SW 522 [ID:1909]	-	50,000	225,000	-	-	-	-	-	-	-	-	
22 PCEE #31 - Oakwood Court [ID: 1907]	-	30,000	120,000	-	-	-	-	-	-	-	-	
23 PCEE #35 - Richmond Avenue [ID: 1904]	-	30,000	140,000	-	-	-	-	-	-	-	-	
24 Sewer Rehabilitation #8 - SW527 [ID: 2172]	-	310,908	-	-	-	-	-	-	-	-	-	
25 PCEE #34 - Forest Hill Court & Ridge Road [ID: 1905]	-	80,000	-	295,000	-	-	-	-	-	-	-	
26 PCEE #39 - North Eighth Street [ID: 1903]	-	-	-	165,000	-	-	-	-	-	-	-	
27 PCEE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]	-	-	45,000	-	465,000	-	-	-	-	-	-	
28 PCEE #41 - W Stewart Road & West Blvd [ID: 1901]	-	-	-	20,000	175,000	-	-	-	-	-	-	
29 PCEE #42 - W Broadway & Aldeah-SW537 [ID: 2280]	-	-	-	45,000	-	185,000	-	-	-	-	-	
30 PCEE #43 - Rice Road-SW538 [ID: 2282]	-	-	-	45,000	75,000	-	-	-	-	-	-	
31 Upper Southwest Outfall Relief [ID: 800]	-	-	-	-	40,000	380,000	-	-	-	-	-	
32 White Oak Sewer Relocation-SW540 [ID: 2279]	-	-	-	125,000	-	-	-	-	-	-	-	
33 5th to Wilkes Relief Sewer Phase 2-SW542 [ID: 2284]	-	-	-	-	-	-	-	267,201	-	-	-	
34 5th to Wilkes Relief Sewer Phase 2-SW542 [ID: 2284]	-	377,799	-	-	-	-	-	-	-	-	-	
35 B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]	-	-	-	-	-	250,000	-	2,000,000	-	-	-	
36 B-8 Relief Sewer - Garth & Vandiver [ID: 795]	-	-	-	-	-	-	750,000	-	-	-	-	
37 PCEE #44 - Club Ct & Vine St [ID: 2283] 2025	-	-	-	-	85,000	-	-	325,000	-	-	-	
38 PCEE #46 Fredora Maupin [ID: 2297]	-	-	-	-	-	45,000	-	340,000	-	-	-	
39 PCEE #47 W Ash Street [ID: 2299]	-	-	-	-	-	25,000	-	125,000	-	-	-	
40 PCEE #48 S West Blvd [ID: 2296]	-	-	-	-	-	25,000	-	200,000	-	-	-	
41 PCEE #49 N William Street [ID: 2300]	-	-	-	-	-	-	100,000	-	-	-	-	
42 PCEE #50 N Country Club Dr Club Ct [ID: 2301]	-	-	-	-	-	-	-	265,000	-	-	-	
43 Upper Bear Creek Sewer Replacement [ID: 1529]	-	-	-	-	80,000	550,000	-	-	-	-	-	
44 WWTP New Digester Addition [ID: 2049]	-	-	-	-	-	-	-	-	-	-	-	
45 Total CIP Budget (in current dollars)	\$ 5,962,000	\$ 7,624,658	\$ 4,070,000	\$ 3,836,000	\$ 4,520,000	\$ 4,280,000	\$ 5,305,000	\$ 6,467,201	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	
46 Cumulative Projected Cost Escalation <sup>1</sup>	0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%	
47 Resulting CIP Funding Level	\$ 5,962,000	\$ 7,624,658	\$ 4,111,100	\$ 4,010,212	\$ 4,688,763	\$ 4,478,304	\$ 5,719,909	\$ 6,004,193	\$ 3,314,937	\$ 3,333,385	\$ 3,352,387	
48 Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
49 Final CIP Funding Level	\$ 5,962,000	\$ 7,624,658	\$ 4,111,100	\$ 4,010,212	\$ 4,688,763	\$ 4,478,304	\$ 5,719,909	\$ 6,004,193	\$ 3,314,937	\$ 3,333,385	\$ 3,352,387	

<sup>1</sup> CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

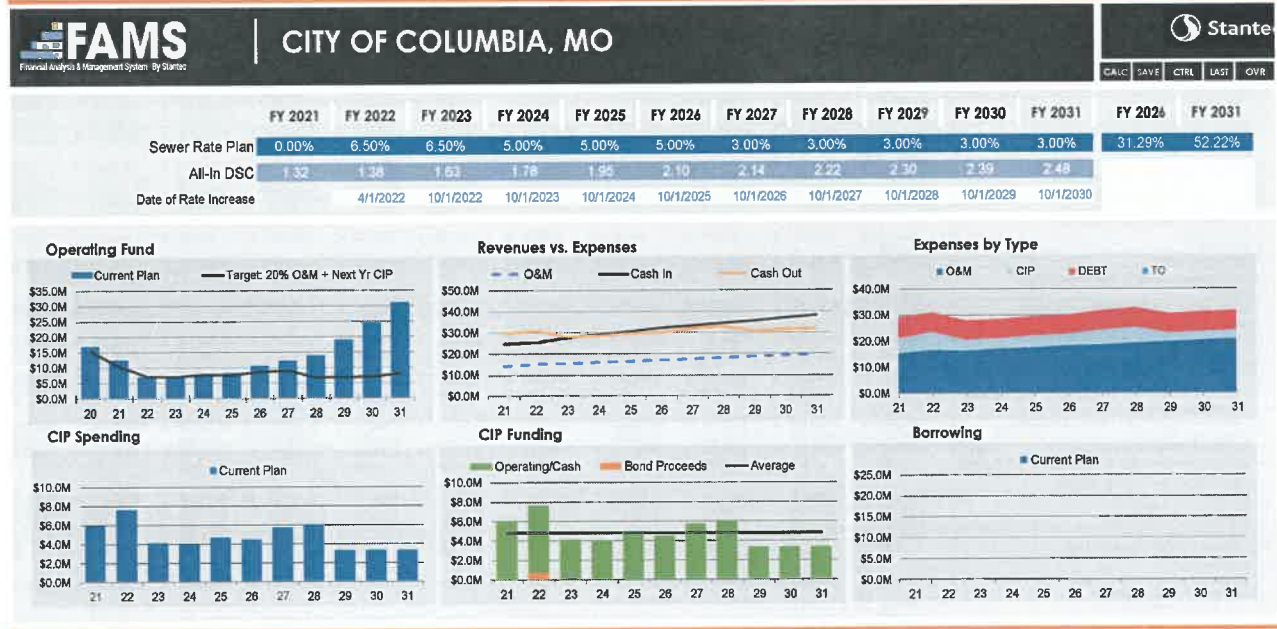
Pro Forma

Pro Forma		Schedule 7									
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1 Operating Revenue											
2 Sewer Rate Revenue	\$ 20,344,552	\$ 20,344,552	\$ 21,779,717	\$ 23,234,579	\$ 24,496,401	\$ 25,825,017	\$ 27,223,914	\$ 28,178,979	\$ 29,165,501	\$ 30,184,490	\$ 31,236,584
3 Change in Revenue From Growth	-	141,303	149,422	157,649	164,272	171,182	178,393	182,498	186,705	191,017	195,436
4 Subtotal	\$ 20,344,552	\$ 20,485,854	\$ 21,929,139	\$ 23,392,228	\$ 24,660,673	\$ 25,996,200	\$ 27,402,307	\$ 28,361,477	\$ 29,352,206	\$ 30,375,506	\$ 31,432,020
5 Weighted Average Rate Increase	0.00%	3.26%	6.49%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6 Additional Rate Revenue From Rate Increase		667,614	1,422,958	1,169,611	1,233,034	1,298,810	822,059	850,844	860,556	911,255	942,973
7 Price Elasticity Adjustment		(37,718)	(117,815)	(65,439)	(68,689)	(72,595)	(45,389)	(46,520)	(48,283)	(49,781)	(51,334)
8 Total Rate Revenue	\$ 20,344,552	\$ 21,115,751	\$ 23,234,579	\$ 24,496,401	\$ 25,825,017	\$ 27,223,914	\$ 28,178,979	\$ 29,165,501	\$ 30,184,490	\$ 31,236,584	\$ 32,324,059
9 Plus: Other Operating Revenue	3,836,913	3,961,005	4,170,870	4,302,823	4,441,782	4,587,899	4,682,261	4,779,586	4,879,075	4,983,518	5,090,316
10 Equals: Total Operating Revenue	\$ 24,181,465	\$ 25,076,755	\$ 27,405,250	\$ 28,799,224	\$ 30,266,800	\$ 31,811,813	\$ 32,861,239	\$ 33,945,089	\$ 35,064,465	\$ 36,220,503	\$ 37,414,375
11 Less: Operating Expenses											
12 Personal Services	\$ (5,354,834)	\$ (5,592,816)	\$ (5,745,579)	\$ (5,904,609)	\$ (6,070,400)	\$ (6,243,372)	\$ (6,423,979)	\$ (6,612,705)	\$ (6,810,078)	\$ (7,016,857)	\$ (7,233,048)
13 Variable Operations & Maintenance Costs	(1,231,464)	(1,232,725)	(1,291,812)	(1,353,374)	(1,418,154)	(1,486,100)	(1,557,369)	(1,632,125)	(1,710,544)	(1,792,802)	(1,879,091)
14 Operations & Maintenance Costs	(7,449,314)	(8,154,254)	(8,378,321)	(8,608,609)	(8,845,274)	(9,089,501)	(9,338,473)	(9,595,378)	(9,859,411)	(10,130,771)	(10,409,683)
15 Equals: Net Operating Income	\$ 10,145,763	\$ 10,896,880	\$ 11,989,732	\$ 12,832,832	\$ 13,932,972	\$ 14,993,641	\$ 15,541,419	\$ 16,104,878	\$ 16,714,432	\$ 17,380,772	\$ 17,992,572
16 Plus: Non-Operating Income/(Expense)											
17 Interest Income	\$ 350,705	\$ 296,973	\$ 263,678	\$ 265,156	\$ 273,323	\$ 361,402	\$ 384,308	\$ 403,551	\$ 444,507	\$ 510,076	\$ 593,713
18 Transfers In	361,569	-	-	-	-	-	-	-	-	-	-
19 Equals: Net Income	\$ 10,858,027	\$ 10,383,833	\$ 12,253,410	\$ 13,197,990	\$ 14,206,295	\$ 15,355,243	\$ 16,925,727	\$ 18,508,429	\$ 17,121,938	\$ 17,790,348	\$ 18,476,285
20 Less: Revenues Excluded From Coverage Test											
21 Transfers In	\$ (361,569)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Equals: Net Income Available For Debt Service	\$ 10,496,458	\$ 10,383,833	\$ 12,253,410	\$ 13,197,990	\$ 14,206,295	\$ 15,355,243	\$ 16,925,727	\$ 18,508,429	\$ 17,121,938	\$ 17,790,348	\$ 18,476,285
23 Senior Lien Debt Service Coverage Test											
24 Net Income Available for Senior-Lien Debt Service	\$ 10,496,458	\$ 10,383,833	\$ 12,253,410	\$ 13,197,990	\$ 14,206,295	\$ 15,355,243	\$ 16,925,727	\$ 18,508,429	\$ 17,121,938	\$ 17,790,348	\$ 18,476,285
25 Existing Senior-Lien Debt	3,069,800	3,013,831	3,004,706	3,007,306	3,134,400	3,180,515	3,862,992	3,862,511	3,972,751	3,972,581	3,965,912
26 Cumulative New Senior Lien Debt Service (calculated)											
27 Total Annual Senior-Lien Debt Service	Req. 3,069,800	3,013,831	3,004,706	3,007,306	3,134,400	3,180,515	3,862,992	3,862,511	3,972,751	3,972,581	3,965,912
28 Calculated Senior-Lien Debt Service Coverage	1.30	3.42	3.45	4.08	4.39	4.53	4.83	4.12	4.27	4.31	4.61
29 Subordinate Debt Service Coverage Test											
30 Net Income Available for Subordinate Debt Service	\$ 7,426,659	\$ 7,380,002	\$ 9,248,705	\$ 10,190,484	\$ 11,071,895	\$ 12,174,729	\$ 12,062,735	\$ 12,645,918	\$ 13,166,187	\$ 13,817,767	\$ 14,510,373
31 Existing Subordinate Debt	4,870,571	4,529,407	4,539,524	4,416,762	4,186,458	4,151,862	3,614,630	3,630,794	3,534,886	3,552,041	3,569,590
32 Total Annual Subordinate Debt Service	Req. 4,870,571	4,529,407	4,539,524	4,416,762	4,186,458	4,151,862	3,614,630	3,630,794	3,534,886	3,552,041	3,569,590
33 Calculated Subordinate Debt Service Coverage	1.30	1.62	2.04	2.31	2.64	2.93	3.34	3.48	3.72	3.89	4.06
34 Total All-In Debt Service Coverage Test											
35 Net Income Available for Subordinate Debt Service	\$ 10,496,458	\$ 10,383,833	\$ 12,253,410	\$ 13,197,990	\$ 14,206,295	\$ 15,355,243	\$ 16,925,727	\$ 18,508,429	\$ 17,121,938	\$ 17,790,348	\$ 18,476,285
36 Total Senior-Lien Debt Service	3,069,800	3,013,831	3,004,706	3,007,306	3,134,400	3,180,515	3,862,992	3,862,511	3,972,751	3,972,581	3,965,912
37 Total Subordinate Debt Service	4,870,571	4,529,407	4,539,524	4,416,762	4,186,458	4,151,862	3,614,630	3,630,794	3,534,886	3,552,041	3,569,590
38 Total Annual Debt Service	\$ 7,940,370	\$ 7,543,238	\$ 7,544,230	\$ 7,424,068	\$ 7,320,858	\$ 7,332,376	\$ 7,477,621	\$ 7,495,305	\$ 7,507,637	\$ 7,524,622	\$ 7,536,502
39 Calculated All-In Debt Service Coverage	1.32	1.38	1.62	1.78	1.94	2.09	2.13	2.20	2.28	2.36	2.45
40 Cash Flow Test											
41 Net Income Available For Debt Service	\$ 10,496,458	\$ 10,383,833	\$ 12,253,410	\$ 13,197,990	\$ 14,206,295	\$ 15,355,243	\$ 16,925,727	\$ 18,508,429	\$ 17,121,938	\$ 17,790,348	\$ 18,476,285
42 Less: Non-Operating Expenditures											
43 Net Interfund Transfers (In - Out)	279,323										
44 Net Debt Service Payment	(7,940,370)	(7,543,238)	(7,544,230)	(7,424,068)	(7,320,858)	(7,332,376)	(7,477,621)	(7,493,305)	(7,507,637)	(7,524,622)	(7,535,502)
45 Capital Outlay	(1,280,639)	(1,584,880)	(918,052)	(1,147,671)	(1,179,500)	(1,401,889)	(1,205,971)	(1,454,308)	(1,310,023)	(1,437,635)	(1,301,113)
46 Net Cash Flow	\$ 1,654,472	\$ 1,286,714	\$ 3,791,129	\$ 4,626,045	\$ 5,705,937	\$ 6,620,978	\$ 7,242,134	\$ 7,560,815	\$ 8,311,278	\$ 8,828,092	\$ 9,638,670
47 Unrestricted Reserve Fund Test											
48 Balance At Beginning Of Fiscal Year	\$ 16,963,811	\$ 12,556,284	\$ 9,918,998	\$ 6,997,027	\$ 7,212,860	\$ 6,230,034	\$ 10,372,708	\$ 11,894,933	\$ 13,451,565	\$ 16,447,906	\$ 23,942,613
49 Cash Flow Surplus/(Deficit)	1,554,472	1,285,714	3,791,129	4,626,045	5,705,937	6,620,978	7,242,134	7,560,815	8,311,278	8,828,092	9,638,670
50 Projects Designated To Be Paid With Cash	-	(9,925,000)	(4,111,100)	(4,010,212)	-	-	-	-	-	-	-
51 Projects Paid With Non-Solicited Funds	(5,962,000)	-	-	-	(4,688,763)	(4,478,304)	(5,719,909)	(6,004,183)	(3,314,937)	(3,333,365)	(3,352,367)
52 Balance At End Of Fiscal Year	\$ 12,556,284	\$ 6,316,998	\$ 5,897,027	\$ 7,212,860	\$ 8,230,034	\$ 10,372,708	\$ 11,894,933	\$ 13,451,565	\$ 16,447,906	\$ 23,342,613	\$ 30,229,897
53 Minimum Working Capital Reserve Target	10,431,800	7,065,979	7,018,103	7,693,318	7,546,765	8,668,565	8,931,166	8,768,042	8,876,007	8,988,046	7,978,801
54 Excess/(Deficiency) Of Working Capital To Target	\$ 2,124,483	\$ (148,881)	\$ (421,077)	\$ (480,458)	\$ 683,268	\$ 1,704,143	\$ 2,963,768	\$ 6,683,523	\$ 11,671,900	\$ 16,964,687	\$ 22,251,096

Control Panel

Control Panel

Schedule 8



Capital Project Funding Summary

**Capital Project Funding Summary**

**Schedule 9**

Final Capital Projects Funding Sources	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	699,658	-	-	-	-	-	-	-	-	-
Revenue Fund	5,962,000	8,925,000	4,111,100	4,010,212	4,688,763	4,478,304	5,719,909	6,004,183	3,314,937	3,333,385	3,352,387
Projects Designated To Be Paid With Cash	-	-	-	-	-	-	-	-	-	-	-
<b>Total Projects Paid</b>	<b>\$ 5,962,000</b>	<b>\$ 7,624,658</b>	<b>\$ 4,111,100</b>	<b>\$ 4,010,212</b>	<b>\$ 4,688,763</b>	<b>\$ 4,478,304</b>	<b>\$ 5,719,909</b>	<b>\$ 6,004,183</b>	<b>\$ 3,314,937</b>	<b>\$ 3,333,385</b>	<b>\$ 3,352,387</b>



Funding Summary by Fund

Funding Summary by Fund											Schedule 10
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Capital Fund</b>											
Balance At Beginning Of Fiscal Year	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086
Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
Less: Annual Expenses	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086
Amount Paid For Projects	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086
Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	130,151	130,151	130,151	130,151	130,151	162,689	162,689	162,689	162,689	162,689	162,689
Less: Interest Allocated To Cash Flow	(130,151)	(130,151)	(130,151)	(130,151)	(130,151)	(162,689)	(162,689)	(162,689)	(162,689)	(162,689)	(162,689)
Balance At End Of Fiscal Year	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086	\$ 13,015,086
<b>Renewal &amp; Replacement</b>											
Balance At Beginning Of Fiscal Year	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500
Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
Less: Annual Expenses	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500
Amount Paid For Projects	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500
Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	535	535	535	535	535	669	669	669	669	669	669
Less: Interest Allocated To Cash Flow	(535)	(535)	(535)	(535)	(535)	(669)	(669)	(669)	(669)	(669)	(669)
Balance At End Of Fiscal Year	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500
<b>Bond Proceeds</b>											
Balance At Beginning Of Fiscal Year	\$ 7,241,887	\$ 7,241,887	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229
Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
Less: Annual Expenses	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 7,241,887	\$ 7,241,887	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229
Amount Paid For Projects	-	(699,698)	-	-	-	-	-	-	-	-	-
Subtotal	\$ 7,241,887	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229
Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	72,419	68,921	65,422	65,422	65,422	81,778	81,778	81,778	81,778	81,778	81,778
Less: Interest Allocated To Cash Flow	(72,419)	(68,921)	(65,422)	(65,422)	(65,422)	(81,778)	(81,778)	(81,778)	(81,778)	(81,778)	(81,778)
Balance At End Of Fiscal Year	\$ 7,241,887	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229	\$ 6,542,229

Funding Summary by Fund

Funding Summary by Fund											Schedule 10
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Capital Fund</b>											
<b>Revenue Fund</b>											
Balance At Beginning Of Fiscal Year*	\$ 16,963,811	\$ 12,556,284	\$ 6,916,988	\$ 6,597,027	\$ 7,212,860	\$ 8,230,034	\$ 10,372,708	\$ 11,894,933	\$ 13,451,565	\$ 16,447,906	\$ 23,942,613
Net Cash Flow	1,554,472	1,285,714	3,791,129	4,626,045	5,705,937	6,620,978	7,242,134	7,590,815	8,311,278	8,826,092	9,639,670
Less: Cash-Funded Capital Projects	-	(6,925,000)	(4,111,100)	(4,010,212)	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 18,518,284</b>	<b>\$ 6,916,988</b>	<b>\$ 6,597,027</b>	<b>\$ 7,212,860</b>	<b>\$ 12,918,797</b>	<b>\$ 14,851,012</b>	<b>\$ 17,614,842</b>	<b>\$ 19,485,748</b>	<b>\$ 21,762,843</b>	<b>\$ 27,275,998</b>	<b>\$ 33,582,283</b>
Less: Restricted Funds	(10,431,800)	(6,916,988)	(6,597,027)	(7,212,860)	(7,546,765)	(8,668,595)	(8,931,165)	(8,788,042)	(6,876,007)	(6,988,046)	(7,978,801)
Total Amount Available For Projects	8,086,483	-	-	-	5,372,031	6,182,417	8,683,676	12,697,706	14,886,837	20,287,952	25,603,482
Amount Paid For Projects	(5,962,000)	-	-	-	(4,688,763)	(4,478,304)	(5,719,908)	(6,004,183)	(3,314,977)	(3,333,385)	(3,352,387)
<b>Subtotal</b>	<b>\$ 2,124,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 683,268</b>	<b>\$ 1,704,113</b>	<b>\$ 2,963,768</b>	<b>\$ 6,683,523</b>	<b>\$ 11,571,900</b>	<b>\$ 16,954,567</b>	<b>\$ 22,251,096</b>
Add Back: Restricted Funds	10,431,800	6,916,988	6,597,027	7,212,860	7,546,765	8,668,595	8,931,165	8,788,042	6,876,007	6,988,046	7,978,801
Plus: Interest Earnings	147,600	97,366	67,570	69,049	77,214	116,267	139,173	158,416	199,372	264,941	338,578
Less: Interest Allocated To Cash Flow	(147,600)	(97,366)	(67,570)	(69,049)	(77,214)	(116,267)	(139,173)	(158,416)	(199,372)	(264,941)	(338,578)
<b>Balance At End Of Fiscal Year</b>	<b>\$ 12,556,284</b>	<b>\$ 6,916,988</b>	<b>\$ 6,597,027</b>	<b>\$ 7,212,860</b>	<b>\$ 8,230,034</b>	<b>\$ 10,372,708</b>	<b>\$ 11,894,933</b>	<b>\$ 13,451,565</b>	<b>\$ 16,447,906</b>	<b>\$ 23,942,613</b>	<b>\$ 30,229,897</b>
*FY 2021 beginning fund balance is net of \$20,256,973 encumbered for capital projects.											
<b>Restricted Reserves</b>											
Balance At Beginning Of Fiscal Year	\$ 2,984,569	\$ 3,014,415	\$ 3,044,559	\$ 3,075,004	\$ 3,105,754	\$ 3,136,812	\$ 3,176,022	\$ 3,215,722	\$ 3,255,919	\$ 3,296,618	\$ 3,337,626
Additional Funds:	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve On New Debt	-	-	-	-	-	-	-	-	-	-	-
Other Additional Funds	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 2,984,569</b>	<b>\$ 3,014,415</b>	<b>\$ 3,044,559</b>	<b>\$ 3,075,004</b>	<b>\$ 3,105,754</b>	<b>\$ 3,136,812</b>	<b>\$ 3,176,022</b>	<b>\$ 3,215,722</b>	<b>\$ 3,255,919</b>	<b>\$ 3,296,618</b>	<b>\$ 3,337,626</b>
Plus: Interest Earnings	29,846	30,144	30,446	30,750	31,058	39,210	39,700	40,197	40,699	41,208	41,723
Less: Interest Allocated To Cash Flow	-	-	-	-	-	-	-	-	-	-	-
<b>Balance At End Of Fiscal Year</b>	<b>\$ 3,014,415</b>	<b>\$ 3,044,559</b>	<b>\$ 3,075,004</b>	<b>\$ 3,105,754</b>	<b>\$ 3,136,812</b>	<b>\$ 3,176,022</b>	<b>\$ 3,215,722</b>	<b>\$ 3,255,919</b>	<b>\$ 3,296,618</b>	<b>\$ 3,337,626</b>	<b>\$ 3,379,549</b>

## APPENDIX B – COST ALLOCATION SCHEDULES

*Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories*

*Schedule 2 Offsetting Revenue and Use of Fund Balance*

*Schedule 3 Current Revenues and Cost Allocation to Fixed and Volumetric Charge Categories*

Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2022 Fixed Cost	FY 2022 Volumetric Cost
<b>Operations and Maintenance</b>						
Permanent Positions	Administration	\$ 222,809	0%	100%	\$ -	\$ 222,809
Deferred Comp Match	Administration	\$ 5,332	0%	100%	\$ -	\$ 5,332
Cell Phone Allowance	Administration	\$ 248	0%	100%	\$ -	\$ 248
Clothing Prot Equip Allow	Administration	\$ 106	0%	100%	\$ -	\$ 106
Sick Leave Buy Back	Administration	\$ 3,557	0%	100%	\$ -	\$ 3,557
Non-Accble Auto Allow	Administration	\$ 3,471	0%	100%	\$ -	\$ 3,471
Social Security	Administration	\$ 15,394	0%	100%	\$ -	\$ 15,394
Lagers	Administration	\$ 34,316	0%	100%	\$ -	\$ 34,316
Disability Insurance	Administration	\$ 605	0%	100%	\$ -	\$ 605
Employee Health Insurance	Administration	\$ 28,510	0%	100%	\$ -	\$ 28,510
Life Insurance	Administration	\$ 126	0%	100%	\$ -	\$ 126
Employee Service Awards	Administration	\$ 109	0%	100%	\$ -	\$ 109
Employee Parking	Administration	\$ 1,193	0%	100%	\$ -	\$ 1,193
Retirement Sick Leave Pmt	Administration	\$ 329	0%	100%	\$ -	\$ 329
Office Supplies	Administration	\$ 6,000	0%	100%	\$ -	\$ 6,000
Printing	Administration	\$ 700	0%	100%	\$ -	\$ 700
Postage	Administration	\$ 700	0%	100%	\$ -	\$ 700
Fuel Oil & Lubricants	Administration	\$ 4,680	0%	100%	\$ -	\$ 4,680
Food	Administration	\$ 1,500	0%	100%	\$ -	\$ 1,500
Parts-Fleet Maintenance	Administration	\$ 2,500	0%	100%	\$ -	\$ 2,500
Outside Work	Administration	\$ 1,000	0%	100%	\$ -	\$ 1,000
Uniforms	Administration	\$ 300	0%	100%	\$ -	\$ 300
Safety Equipment	Administration	\$ 200	0%	100%	\$ -	\$ 200
Furniture	Administration	\$ 2,000	0%	100%	\$ -	\$ 2,000
Computer/Electronic Items	Administration	\$ 2,500	0%	100%	\$ -	\$ 2,500
Travel Training	Administration	\$ 6,000	0%	100%	\$ -	\$ 6,000
Public Communications Fee	Administration	\$ 60,331	0%	100%	\$ -	\$ 60,331
Computer Replacement Cost	Administration	\$ 2,723	0%	100%	\$ -	\$ 2,723
IT Support & Maintenance	Administration	\$ 81,100	0%	100%	\$ -	\$ 81,100
Printer Fees	Administration	\$ 774	0%	100%	\$ -	\$ 774
General Administrative Fee	Administration	\$ 32,957	0%	100%	\$ -	\$ 32,957
Self Insurance Chrgs	Administration	\$ 7,755	0%	100%	\$ -	\$ 7,755
Emp Health/Wellness Fee	Administration	\$ 781	0%	100%	\$ -	\$ 781
City University	Administration	\$ 623	0%	100%	\$ -	\$ 623
Insurance Administration	Administration	\$ 951	0%	100%	\$ -	\$ 951
Telephone	Administration	\$ 15,319	0%	100%	\$ -	\$ 15,319
Wireless Communications	Administration	\$ 2,671	0%	100%	\$ -	\$ 2,671
Dues	Administration	\$ 19,670	0%	100%	\$ -	\$ 19,670
Publishing & Advertising	Administration	\$ 550	0%	100%	\$ -	\$ 550
Equipment Rentals	Administration	\$ 1,200	0%	100%	\$ -	\$ 1,200
Maintenance Agreements	Administration	\$ 400	0%	100%	\$ -	\$ 400
Vehicle Maintenance	Administration	\$ 2,000	0%	100%	\$ -	\$ 2,000
Noncontractual Services	Administration	\$ 18,000	0%	100%	\$ -	\$ 18,000
Miscellaneous Contractual	Administration	\$ 5,216	0%	100%	\$ -	\$ 5,216
Refunds	Administration	\$ 135,100	0%	100%	\$ -	\$ 135,100
Bank Fees	Administration	\$ 213	0%	100%	\$ -	\$ 213
Fiscal Agent Fees	Administration	\$ 340,000	0%	100%	\$ -	\$ 340,000
Bad Debt Expense	Administration	\$ 144,000	0%	100%	\$ -	\$ 144,000
Miscellaneous	Administration	\$ 3,500	0%	100%	\$ -	\$ 3,500
Permanent Positions	Administration	\$ 96,310	0%	100%	\$ -	\$ 96,310
Temporary Positions	Administration	\$ 1,805	0%	100%	\$ -	\$ 1,805
Step Up Pay	Administration	\$ 211	0%	100%	\$ -	\$ 211
Deferred Comp Match	Administration	\$ 1,930	0%	100%	\$ -	\$ 1,930
Cell Phone Allowance	Administration	\$ 169	0%	100%	\$ -	\$ 169
Overtime	Administration	\$ 4,680	0%	100%	\$ -	\$ 4,680
Standby Pay	Administration	\$ 1,352	0%	100%	\$ -	\$ 1,352
Social Security	Administration	\$ 6,360	0%	100%	\$ -	\$ 6,360
Lagers	Administration	\$ 17,458	0%	100%	\$ -	\$ 17,458
Disability Insurance	Administration	\$ 304	0%	100%	\$ -	\$ 304
Employee Health Insurance	Administration	\$ 23,096	0%	100%	\$ -	\$ 23,096
Life Insurance	Administration	\$ 106	0%	100%	\$ -	\$ 106
Employee Service Awards	Administration	\$ 92	0%	100%	\$ -	\$ 92
Employee Parking	Administration	\$ 1,919	0%	100%	\$ -	\$ 1,919
Retirement Sick Leave Pmt	Administration	\$ 273	0%	100%	\$ -	\$ 273
Construction Materials	Administration	\$ 168	0%	100%	\$ -	\$ 168
Office Supplies	Administration	\$ 840	0%	100%	\$ -	\$ 840
Printing	Administration	\$ 5,280	0%	100%	\$ -	\$ 5,280
Postage	Administration	\$ 3,020	0%	100%	\$ -	\$ 3,020
Food	Administration	\$ 152	0%	100%	\$ -	\$ 152
Computer/Electronic Items	Administration	\$ 2,176	0%	100%	\$ -	\$ 2,176
Travel Training	Administration	\$ 3,581	0%	100%	\$ -	\$ 3,581
Public Communications Fee	Administration	\$ 2,066	0%	100%	\$ -	\$ 2,066
Computer Replacement Cost	Administration	\$ 1,212	0%	100%	\$ -	\$ 1,212
IT Support & Maintenance	Administration	\$ 87,323	0%	100%	\$ -	\$ 87,323
Printer Fees	Administration	\$ 267	0%	100%	\$ -	\$ 267
Janitorial Service	Administration	\$ 1,125	0%	100%	\$ -	\$ 1,125
General Administrative Fee	Administration	\$ 1,572,800	0%	100%	\$ -	\$ 1,572,800
Self Insurance Chrgs	Administration	\$ 256	0%	100%	\$ -	\$ 256
Emp Health/Wellness Fee	Administration	\$ 632	0%	100%	\$ -	\$ 632
City University	Administration	\$ 504	0%	100%	\$ -	\$ 504
Insurance Administration	Administration	\$ 771	0%	100%	\$ -	\$ 771
Building Maintenance	Administration	\$ 1,505	0%	100%	\$ -	\$ 1,505
Building Utility Charges	Administration	\$ 908	0%	100%	\$ -	\$ 908

Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2022 Fixed Cost	FY 2022 Volumetric Cost
Telephone	Administration	\$ 1,148	0%	100%	\$ -	\$ 1,148
Publishing & Advertising	Administration	\$ 880	0%	100%	\$ -	\$ 880
Equipment Rentals	Administration	\$ 858	0%	100%	\$ -	\$ 858
Miscellaneous Contractual	Administration	\$ 111,340	0%	100%	\$ -	\$ 111,340
Credit Card Fees	Administration	\$ 100,500	0%	100%	\$ -	\$ 100,500
Miscellaneous	Administration	\$ 1,008	0%	100%	\$ -	\$ 1,008
Permanent Positions	Engineering	\$ 720,738	0%	100%	\$ -	\$ 720,738
Temporary Positions	Engineering	\$ 39,600	0%	100%	\$ -	\$ 39,600
Shift Differential	Engineering	\$ 44	0%	100%	\$ -	\$ 44
Meal Allowances	Engineering	\$ 39	0%	100%	\$ -	\$ 39
Deferred Comp Match	Engineering	\$ 13,276	0%	100%	\$ -	\$ 13,276
Clothing Prot Equip Allow	Engineering	\$ 2,359	0%	100%	\$ -	\$ 2,359
Overtime	Engineering	\$ 1,100	0%	100%	\$ -	\$ 1,100
Sick Leave Buy Back	Engineering	\$ 3,848	0%	100%	\$ -	\$ 3,848
Non-Accble Auto Allow	Engineering	\$ 2,112	0%	100%	\$ -	\$ 2,112
Social Security	Engineering	\$ 78,000	0%	100%	\$ -	\$ 78,000
Lagers	Engineering	\$ 92,391	0%	100%	\$ -	\$ 92,391
Disability Insurance	Engineering	\$ 2,086	0%	100%	\$ -	\$ 2,086
Employee Health Insurance	Engineering	\$ 106,240	0%	100%	\$ -	\$ 106,240
Life Insurance	Engineering	\$ 429	0%	100%	\$ -	\$ 429
Employee Service Awards	Engineering	\$ 378	0%	100%	\$ -	\$ 378
Retirement Sick Leave Pmt	Engineering	\$ 1,123	0%	100%	\$ -	\$ 1,123
Construction Materials	Engineering	\$ 1,000	0%	100%	\$ -	\$ 1,000
Office Supplies	Engineering	\$ 3,500	0%	100%	\$ -	\$ 3,500
Printing	Engineering	\$ 500	0%	100%	\$ -	\$ 500
Postage	Engineering	\$ 500	0%	100%	\$ -	\$ 500
Fuel Oil & Lubricants	Engineering	\$ 12,675	0%	100%	\$ -	\$ 12,675
Parts-Fleet Maintenance	Engineering	\$ 3,500	0%	100%	\$ -	\$ 3,500
Equipment Parts	Engineering	\$ 1,000	0%	100%	\$ -	\$ 1,000
Tools	Engineering	\$ 250	0%	100%	\$ -	\$ 250
Outside Work	Engineering	\$ 500	0%	100%	\$ -	\$ 500
Uniforms	Engineering	\$ 1,500	0%	100%	\$ -	\$ 1,500
Safety Equipment	Engineering	\$ 500	0%	100%	\$ -	\$ 500
Public Communications Fee	Engineering	\$ 8,420	0%	100%	\$ -	\$ 8,420
Furniture	Engineering	\$ 3,900	0%	100%	\$ -	\$ 3,900
Computer/Electronic Items	Engineering	\$ 6,790	0%	100%	\$ -	\$ 6,790
Travel Training	Engineering	\$ 10,000	0%	100%	\$ -	\$ 10,000
Computer Replacement Cost	Engineering	\$ 7,441	0%	100%	\$ -	\$ 7,441
IT Support & Maintenance	Engineering	\$ 57,092	0%	100%	\$ -	\$ 57,092
Printer Fees	Engineering	\$ 978	0%	100%	\$ -	\$ 978
General Administrative Fee	Engineering	\$ 87,176	0%	100%	\$ -	\$ 87,176
Self Insurance Chrgs	Engineering	\$ 30,401	0%	100%	\$ -	\$ 30,401
Emp Health/Wellness Fee	Engineering	\$ 2,856	0%	100%	\$ -	\$ 2,856
City University	Engineering	\$ 2,111	0%	100%	\$ -	\$ 2,111
Insurance Administration	Engineering	\$ 3,226	0%	100%	\$ -	\$ 3,226
Telephone	Engineering	\$ 4,368	0%	100%	\$ -	\$ 4,368
Wireless Communications	Engineering	\$ 8,694	0%	100%	\$ -	\$ 8,694
Legal Fees	Engineering	\$ 2,000	0%	100%	\$ -	\$ 2,000
Consulting Fees	Engineering	\$ 99,006	0%	100%	\$ -	\$ 99,006
Infiltration & Inflow	Engineering	\$ 50,000	0%	100%	\$ -	\$ 50,000
Dues	Engineering	\$ 2,240	0%	100%	\$ -	\$ 2,240
Publishing & Advertising	Engineering	\$ 200	0%	100%	\$ -	\$ 200
Equipment Rentals	Engineering	\$ 7,716	0%	100%	\$ -	\$ 7,716
Maintenance Agreements	Engineering	\$ 72,428	0%	100%	\$ -	\$ 72,428
Vehicle Maintenance	Engineering	\$ 3,400	0%	100%	\$ -	\$ 3,400
License & Cert. Reimburse	Engineering	\$ 200	0%	100%	\$ -	\$ 200
Noncontractual Services	Engineering	\$ 500	0%	100%	\$ -	\$ 500
Miscellaneous Contractual	Engineering	\$ 716,060	0%	100%	\$ -	\$ 716,060
Permanent Positions	Treatment Plant/Field O&M	\$ 295,737	0%	100%	\$ -	\$ 295,737
Shift Differential	Treatment Plant/Field O&M	\$ 13	0%	100%	\$ -	\$ 13
Meal Allowances	Treatment Plant/Field O&M	\$ 58	0%	100%	\$ -	\$ 58
Deferred Comp Match	Treatment Plant/Field O&M	\$ 6,024	0%	100%	\$ -	\$ 6,024
Cell Phone Allowance	Treatment Plant/Field O&M	\$ 317	0%	100%	\$ -	\$ 317
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 2,918	0%	100%	\$ -	\$ 2,918
Overtime	Treatment Plant/Field O&M	\$ 176	0%	100%	\$ -	\$ 176
Sick Leave Buy Back	Treatment Plant/Field O&M	\$ 5,403	0%	100%	\$ -	\$ 5,403
Social Security	Treatment Plant/Field O&M	\$ 19,210	0%	100%	\$ -	\$ 19,210
Lagers	Treatment Plant/Field O&M	\$ 42,038	0%	100%	\$ -	\$ 42,038
Disability Insurance	Treatment Plant/Field O&M	\$ 950	0%	100%	\$ -	\$ 950
Employee Health Insurance	Treatment Plant/Field O&M	\$ 58,348	0%	100%	\$ -	\$ 58,348
Life Insurance	Treatment Plant/Field O&M	\$ 259	0%	100%	\$ -	\$ 259
Employee Service Awards	Treatment Plant/Field O&M	\$ 228	0%	100%	\$ -	\$ 228
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 678	0%	100%	\$ -	\$ 678
Construction Materials	Treatment Plant/Field O&M	\$ 15,275	0%	100%	\$ -	\$ 15,275
Postage	Treatment Plant/Field O&M	\$ 400	0%	100%	\$ -	\$ 400
Books & Subscriptions	Treatment Plant/Field O&M	\$ 150	0%	100%	\$ -	\$ 150
Horticultural Supplies	Treatment Plant/Field O&M	\$ 8,000	0%	100%	\$ -	\$ 8,000
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 58,675	0%	100%	\$ -	\$ 58,675
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 30,000	0%	100%	\$ -	\$ 30,000
Equipment Parts	Treatment Plant/Field O&M	\$ 8,000	0%	100%	\$ -	\$ 8,000
Communication Equipment	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Tools	Treatment Plant/Field O&M	\$ 4,000	0%	100%	\$ -	\$ 4,000
Outside Work	Treatment Plant/Field O&M	\$ 9,000	0%	100%	\$ -	\$ 9,000
Uniforms	Treatment Plant/Field O&M	\$ 2,000	0%	100%	\$ -	\$ 2,000

Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2022 Fixed Cost	FY 2022 Volumetric Cost
Safety Equipment	Treatment Plant/Field O&M	\$ 3,000	0%	100%	\$ -	\$ 3,000
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 1,500	0%	100%	\$ -	\$ 1,500
Travel Training	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Public Communications Fee	Treatment Plant/Field O&M	\$ 2,097	0%	100%	\$ -	\$ 2,097
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 971	0%	100%	\$ -	\$ 971
IT Support & Maintenance	Treatment Plant/Field O&M	\$ 22,616	0%	100%	\$ -	\$ 22,616
Printer Fees	Treatment Plant/Field O&M	\$ 12	0%	100%	\$ -	\$ 12
General Administrative Fee	Treatment Plant/Field O&M	\$ 27,089	0%	100%	\$ -	\$ 27,089
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 34,773	0%	100%	\$ -	\$ 34,773
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 2,618	0%	100%	\$ -	\$ 2,618
City University	Treatment Plant/Field O&M	\$ 1,274	0%	100%	\$ -	\$ 1,274
Insurance Administration	Treatment Plant/Field O&M	\$ 1,947	0%	100%	\$ -	\$ 1,947
Solid Waste	Treatment Plant/Field O&M	\$ 35,000	0%	100%	\$ -	\$ 35,000
Wireless Communications	Treatment Plant/Field O&M	\$ 7,151	0%	100%	\$ -	\$ 7,151
Dues	Treatment Plant/Field O&M	\$ 200	0%	100%	\$ -	\$ 200
Equipment Rentals	Treatment Plant/Field O&M	\$ 4,000	0%	100%	\$ -	\$ 4,000
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 25,000	0%	100%	\$ -	\$ 25,000
Equipment Maintenance	Treatment Plant/Field O&M	\$ 2,400	0%	100%	\$ -	\$ 2,400
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 200	0%	100%	\$ -	\$ 200
Noncontractual Services	Treatment Plant/Field O&M	\$ 18,000	0%	100%	\$ -	\$ 18,000
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 34,000	0%	100%	\$ -	\$ 34,000
Trucks	Treatment Plant/Field O&M	\$ 45,000	0%	100%	\$ -	\$ 45,000
Machine Tools & Implement	Treatment Plant/Field O&M	\$ 200,000	0%	100%	\$ -	\$ 200,000
Permanent Positions	Treatment Plant/Field O&M	\$ 133,001	0%	100%	\$ -	\$ 133,001
Shift Differential	Treatment Plant/Field O&M	\$ 13	0%	100%	\$ -	\$ 13
Meal Allowances	Treatment Plant/Field O&M	\$ 58	0%	100%	\$ -	\$ 58
Deferred Comp Match	Treatment Plant/Field O&M	\$ 1,637	0%	100%	\$ -	\$ 1,637
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 943	0%	100%	\$ -	\$ 943
Overtime	Treatment Plant/Field O&M	\$ 176	0%	100%	\$ -	\$ 176
Social Security	Treatment Plant/Field O&M	\$ 5,181	0%	100%	\$ -	\$ 5,181
Lagers	Treatment Plant/Field O&M	\$ 11,458	0%	100%	\$ -	\$ 11,458
Disability Insurance	Treatment Plant/Field O&M	\$ 259	0%	100%	\$ -	\$ 259
Employee Health Insurance	Treatment Plant/Field O&M	\$ 16,671	0%	100%	\$ -	\$ 16,671
Life Insurance	Treatment Plant/Field O&M	\$ 74	0%	100%	\$ -	\$ 74
Employee Service Awards	Treatment Plant/Field O&M	\$ 65	0%	100%	\$ -	\$ 65
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 194	0%	100%	\$ -	\$ 194
Construction Materials	Treatment Plant/Field O&M	\$ 20,750	0%	100%	\$ -	\$ 20,750
Horticultural Supplies	Treatment Plant/Field O&M	\$ 5,000	0%	100%	\$ -	\$ 5,000
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 7,313	0%	100%	\$ -	\$ 7,313
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 4,300	0%	100%	\$ -	\$ 4,300
Equipment Parts	Treatment Plant/Field O&M	\$ 4,000	0%	100%	\$ -	\$ 4,000
Communication Equipment	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Tools	Treatment Plant/Field O&M	\$ 1,000	0%	100%	\$ -	\$ 1,000
Uniforms	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Safety Equipment	Treatment Plant/Field O&M	\$ 1,000	0%	100%	\$ -	\$ 1,000
Travel Training	Treatment Plant/Field O&M	\$ 600	0%	100%	\$ -	\$ 600
Public Communications Fee	Treatment Plant/Field O&M	\$ 3,477	0%	100%	\$ -	\$ 3,477
General Administrative Fee	Treatment Plant/Field O&M	\$ 32,349	0%	100%	\$ -	\$ 32,349
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 3,434	0%	100%	\$ -	\$ 3,434
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 1,307	0%	100%	\$ -	\$ 1,307
City University	Treatment Plant/Field O&M	\$ 364	0%	100%	\$ -	\$ 364
Insurance Administration	Treatment Plant/Field O&M	\$ 557	0%	100%	\$ -	\$ 557
Electric	Treatment Plant/Field O&M	\$ 109,779	0%	100%	\$ -	\$ 109,779
Wireless Communications	Treatment Plant/Field O&M	\$ 1,042	0%	100%	\$ -	\$ 1,042
Dues	Treatment Plant/Field O&M	\$ 70	0%	100%	\$ -	\$ 70
Equipment Rentals	Treatment Plant/Field O&M	\$ 2,500	0%	100%	\$ -	\$ 2,500
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 4,000	0%	100%	\$ -	\$ 4,000
Equipment Maintenance	Treatment Plant/Field O&M	\$ 141,125	0%	100%	\$ -	\$ 141,125
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 50	0%	100%	\$ -	\$ 50
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 196,557	0%	100%	\$ -	\$ 196,557
Permanent Positions	Treatment Plant/Field O&M	\$ 670,512	0%	100%	\$ -	\$ 670,512
Shift Differential	Treatment Plant/Field O&M	\$ 8,923	0%	100%	\$ -	\$ 8,923
Meal Allowances	Treatment Plant/Field O&M	\$ 194	0%	100%	\$ -	\$ 194
Deferred Comp Match	Treatment Plant/Field O&M	\$ 13,413	0%	100%	\$ -	\$ 13,413
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 7,295	0%	100%	\$ -	\$ 7,295
Overtime	Treatment Plant/Field O&M	\$ 14,520	0%	100%	\$ -	\$ 14,520
Social Security	Treatment Plant/Field O&M	\$ 44,303	0%	100%	\$ -	\$ 44,303
Lagers	Treatment Plant/Field O&M	\$ 96,796	0%	100%	\$ -	\$ 96,796
Disability Insurance	Treatment Plant/Field O&M	\$ 2,117	0%	100%	\$ -	\$ 2,117
Employee Health Insurance	Treatment Plant/Field O&M	\$ 133,366	0%	100%	\$ -	\$ 133,366
Life Insurance	Treatment Plant/Field O&M	\$ 591	0%	100%	\$ -	\$ 591
Employee Service Awards	Treatment Plant/Field O&M	\$ 521	0%	100%	\$ -	\$ 521
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 1,549	0%	100%	\$ -	\$ 1,549
Construction Materials	Treatment Plant/Field O&M	\$ 367,000	0%	100%	\$ -	\$ 367,000
Office Supplies	Treatment Plant/Field O&M	\$ 250	0%	100%	\$ -	\$ 250
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 2,925	0%	100%	\$ -	\$ 2,925
Laboratory Supplies	Treatment Plant/Field O&M	\$ 2,500	0%	100%	\$ -	\$ 2,500
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Equipment Parts	Treatment Plant/Field O&M	\$ 2,140	0%	100%	\$ -	\$ 2,140
Communication Equipment	Treatment Plant/Field O&M	\$ 1,500	0%	100%	\$ -	\$ 1,500
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 3,000	0%	100%	\$ -	\$ 3,000
Tools	Treatment Plant/Field O&M	\$ 2,000	0%	100%	\$ -	\$ 2,000
Uniforms	Treatment Plant/Field O&M	\$ 2,100	0%	100%	\$ -	\$ 2,100
Safety Equipment	Treatment Plant/Field O&M	\$ 3,300	0%	100%	\$ -	\$ 3,300
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500

Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2022 Fixed Cost	FY 2022 Volumetric Cost
Travel Training	Treatment Plant/Field O&M	\$ 1,636	0%	100%	\$ -	\$ 1,636
Public Communications Fee	Treatment Plant/Field O&M	\$ 4,366	0%	100%	\$ -	\$ 4,366
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 524	0%	100%	\$ -	\$ 524
It Support & Maintenance	Treatment Plant/Field O&M	\$ 19,775	0%	100%	\$ -	\$ 19,775
Printer Fees	Treatment Plant/Field O&M	\$ 2	0%	100%	\$ -	\$ 2
General Administrative Fee	Treatment Plant/Field O&M	\$ 58,271	0%	100%	\$ -	\$ 58,271
Fiber Optics	Treatment Plant/Field O&M	\$ 982	0%	100%	\$ -	\$ 982
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 31,536	0%	100%	\$ -	\$ 31,536
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 3,651	0%	100%	\$ -	\$ 3,651
City University	Treatment Plant/Field O&M	\$ 2,912	0%	100%	\$ -	\$ 2,912
Insurance Administration	Treatment Plant/Field O&M	\$ 4,449	0%	100%	\$ -	\$ 4,449
Water	Treatment Plant/Field O&M	\$ 7,498	0%	100%	\$ -	\$ 7,498
Natural Gas	Treatment Plant/Field O&M	\$ 110,000	0%	100%	\$ -	\$ 110,000
Electric	Treatment Plant/Field O&M	\$ 824,000	0%	100%	\$ -	\$ 824,000
Solid Waste	Treatment Plant/Field O&M	\$ 30,000	0%	100%	\$ -	\$ 30,000
Storm Water	Treatment Plant/Field O&M	\$ 1,700	0%	100%	\$ -	\$ 1,700
Wireless Communications	Treatment Plant/Field O&M	\$ 114	0%	100%	\$ -	\$ 114
Dues	Treatment Plant/Field O&M	\$ 450	0%	100%	\$ -	\$ 450
Publishing & Advertising	Treatment Plant/Field O&M	\$ 1,000	0%	100%	\$ -	\$ 1,000
Maintenance Agreements	Treatment Plant/Field O&M	\$ 22,000	0%	100%	\$ -	\$ 22,000
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 1,800	0%	100%	\$ -	\$ 1,800
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 575	0%	100%	\$ -	\$ 575
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 8,000	0%	100%	\$ -	\$ 8,000
Miscellaneous	Treatment Plant/Field O&M	\$ 46,000	0%	100%	\$ -	\$ 46,000
Permanent Positions	Treatment Plant/Field O&M	\$ 546,813	0%	100%	\$ -	\$ 546,813
Shift Differential	Treatment Plant/Field O&M	\$ 40	0%	100%	\$ -	\$ 40
Meal Allowances	Treatment Plant/Field O&M	\$ 77	0%	100%	\$ -	\$ 77
Deferred Comp Match	Treatment Plant/Field O&M	\$ 10,937	0%	100%	\$ -	\$ 10,937
Cell Phone Allowance	Treatment Plant/Field O&M	\$ 317	0%	100%	\$ -	\$ 317
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 5,836	0%	100%	\$ -	\$ 5,836
Overtime	Treatment Plant/Field O&M	\$ 1,320	0%	100%	\$ -	\$ 1,320
Social Security	Treatment Plant/Field O&M	\$ 34,809	0%	100%	\$ -	\$ 34,809
Lagers	Treatment Plant/Field O&M	\$ 76,507	0%	100%	\$ -	\$ 76,507
Disability Insurance	Treatment Plant/Field O&M	\$ 1,727	0%	100%	\$ -	\$ 1,727
Employee Health Insurance	Treatment Plant/Field O&M	\$ 108,360	0%	100%	\$ -	\$ 108,360
Life Insurance	Treatment Plant/Field O&M	\$ 480	0%	100%	\$ -	\$ 480
Employee Service Awards	Treatment Plant/Field O&M	\$ 423	0%	100%	\$ -	\$ 423
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 1,258	0%	100%	\$ -	\$ 1,258
Construction Materials	Treatment Plant/Field O&M	\$ 70,000	0%	100%	\$ -	\$ 70,000
Postage	Treatment Plant/Field O&M	\$ 840	0%	100%	\$ -	\$ 840
Janitorial Supplies	Treatment Plant/Field O&M	\$ 12,000	0%	100%	\$ -	\$ 12,000
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 25,375	0%	100%	\$ -	\$ 25,375
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 8,000	0%	100%	\$ -	\$ 8,000
Equipment Parts	Treatment Plant/Field O&M	\$ 294,812	0%	100%	\$ -	\$ 294,812
Communication Equipment	Treatment Plant/Field O&M	\$ 1,500	0%	100%	\$ -	\$ 1,500
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 12,000	0%	100%	\$ -	\$ 12,000
Tools	Treatment Plant/Field O&M	\$ 5,500	0%	100%	\$ -	\$ 5,500
Outside Work	Treatment Plant/Field O&M	\$ 5,000	0%	100%	\$ -	\$ 5,000
Uniforms	Treatment Plant/Field O&M	\$ 3,250	0%	100%	\$ -	\$ 3,250
Safety Equipment	Treatment Plant/Field O&M	\$ 5,500	0%	100%	\$ -	\$ 5,500
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 1,500	0%	100%	\$ -	\$ 1,500
Travel Training	Treatment Plant/Field O&M	\$ 6,000	0%	100%	\$ -	\$ 6,000
Public Communications Fee	Treatment Plant/Field O&M	\$ 10,880	0%	100%	\$ -	\$ 10,880
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 2,302	0%	100%	\$ -	\$ 2,302
It Support & Maintenance	Treatment Plant/Field O&M	\$ 33,987	0%	100%	\$ -	\$ 33,987
Printer Fees	Treatment Plant/Field O&M	\$ 849	0%	100%	\$ -	\$ 849
General Administrative Fee	Treatment Plant/Field O&M	\$ 110,038	0%	100%	\$ -	\$ 110,038
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 25,068	0%	100%	\$ -	\$ 25,068
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 3,175	0%	100%	\$ -	\$ 3,175
City University	Treatment Plant/Field O&M	\$ 2,366	0%	100%	\$ -	\$ 2,366
Insurance Administration	Treatment Plant/Field O&M	\$ 3,615	0%	100%	\$ -	\$ 3,615
Water	Treatment Plant/Field O&M	\$ 191	0%	100%	\$ -	\$ 191
Electric	Treatment Plant/Field O&M	\$ 125,000	0%	100%	\$ -	\$ 125,000
Storm Water	Treatment Plant/Field O&M	\$ 398	0%	100%	\$ -	\$ 398
Wireless Communications	Treatment Plant/Field O&M	\$ 1,364	0%	100%	\$ -	\$ 1,364
Dues	Treatment Plant/Field O&M	\$ 340	0%	100%	\$ -	\$ 340
Publishing & Advertising	Treatment Plant/Field O&M	\$ 1,000	0%	100%	\$ -	\$ 1,000
Equipment Rentals	Treatment Plant/Field O&M	\$ 5,000	0%	100%	\$ -	\$ 5,000
Maintenance Agreements	Treatment Plant/Field O&M	\$ 3,500	0%	100%	\$ -	\$ 3,500
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 7,000	0%	100%	\$ -	\$ 7,000
Equipment Maintenance	Treatment Plant/Field O&M	\$ 278,100	0%	100%	\$ -	\$ 278,100
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 50	0%	100%	\$ -	\$ 50
Noncontractual Services	Treatment Plant/Field O&M	\$ 194,158	0%	100%	\$ -	\$ 194,158
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 330,827	0%	100%	\$ -	\$ 330,827
Insurance Premiums	Treatment Plant/Field O&M	\$ 225	0%	100%	\$ -	\$ 225
Capital Impr To Buildings	Treatment Plant/Field O&M	\$ 10,000	0%	100%	\$ -	\$ 10,000
Trucks	Treatment Plant/Field O&M	\$ 374,012	0%	100%	\$ -	\$ 374,012
Machine Tools & Implement	Treatment Plant/Field O&M	\$ 142,340	0%	100%	\$ -	\$ 142,340
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 10,000	0%	100%	\$ -	\$ 10,000
Permanent Positions	Treatment Plant/Field O&M	\$ 244,688	0%	100%	\$ -	\$ 244,688
Deferred Comp Match	Treatment Plant/Field O&M	\$ 4,915	0%	100%	\$ -	\$ 4,915
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 2,226	0%	100%	\$ -	\$ 2,226
Overtime	Treatment Plant/Field O&M	\$ 44	0%	100%	\$ -	\$ 44
Sick Leave Buy Back	Treatment Plant/Field O&M	\$ 1,082	0%	100%	\$ -	\$ 1,082
Social Security	Treatment Plant/Field O&M	\$ 16,051	0%	100%	\$ -	\$ 16,051

Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2022 Fixed Cost	FY 2022 Volumetric Cost
Lagers	Treatment Plant/Field O&M	\$ 34,228	0%	100%	\$ -	\$ 34,228
Disability Insurance	Treatment Plant/Field O&M	\$ 774	0%	100%	\$ -	\$ 774
Employee Health Insurance	Treatment Plant/Field O&M	\$ 41,677	0%	100%	\$ -	\$ 41,677
Life Insurance	Treatment Plant/Field O&M	\$ 185	0%	100%	\$ -	\$ 185
Employee Service Awards	Treatment Plant/Field O&M	\$ 163	0%	100%	\$ -	\$ 163
Retirement Sick Leave Prnt	Treatment Plant/Field O&M	\$ 484	0%	100%	\$ -	\$ 484
Construction Materials	Treatment Plant/Field O&M	\$ 20,000	0%	100%	\$ -	\$ 20,000
Postage	Treatment Plant/Field O&M	\$ 4,250	0%	100%	\$ -	\$ 4,250
Books & Subscriptions	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Medical Supplies	Treatment Plant/Field O&M	\$ 100	0%	100%	\$ -	\$ 100
Laboratory Supplies	Treatment Plant/Field O&M	\$ 29,000	0%	100%	\$ -	\$ 29,000
Equipment Parts	Treatment Plant/Field O&M	\$ 2,500	0%	100%	\$ -	\$ 2,500
Tools	Treatment Plant/Field O&M	\$ 600	0%	100%	\$ -	\$ 600
Uniforms	Treatment Plant/Field O&M	\$ 1,000	0%	100%	\$ -	\$ 1,000
Safety Equipment	Treatment Plant/Field O&M	\$ 1,500	0%	100%	\$ -	\$ 1,500
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 500	0%	100%	\$ -	\$ 500
Travel Training	Treatment Plant/Field O&M	\$ 2,887	0%	100%	\$ -	\$ 2,887
Public Communications Fee	Treatment Plant/Field O&M	\$ 885	0%	100%	\$ -	\$ 885
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 2,366	0%	100%	\$ -	\$ 2,366
IT Support & Maintenance	Treatment Plant/Field O&M	\$ 16,639	0%	100%	\$ -	\$ 16,639
Printer Fees	Treatment Plant/Field O&M	\$ 16	0%	100%	\$ -	\$ 16
General Administrative Fee	Treatment Plant/Field O&M	\$ 14,115	0%	100%	\$ -	\$ 14,115
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 7,083	0%	100%	\$ -	\$ 7,083
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 1,141	0%	100%	\$ -	\$ 1,141
City University	Treatment Plant/Field O&M	\$ 910	0%	100%	\$ -	\$ 910
Insurance	Treatment Plant/Field O&M	\$ 1,391	0%	100%	\$ -	\$ 1,391
Dues	Treatment Plant/Field O&M	\$ 400	0%	100%	\$ -	\$ 400
Publishing & Advertising	Treatment Plant/Field O&M	\$ 400	0%	100%	\$ -	\$ 400
Equipment Rentals	Treatment Plant/Field O&M	\$ 200	0%	100%	\$ -	\$ 200
Equipment Maintenance	Treatment Plant/Field O&M	\$ 10,000	0%	100%	\$ -	\$ 10,000
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 100	0%	100%	\$ -	\$ 100
Noncontractual Services	Treatment Plant/Field O&M	\$ 5,100	0%	100%	\$ -	\$ 5,100
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 16,110	0%	100%	\$ -	\$ 16,110
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 50,000	0%	100%	\$ -	\$ 50,000
Permanent Positions	Line Maintenance	\$ 892,952	0%	100%	\$ -	\$ 892,952
Temporary Positions	Line Maintenance	\$ 13,200	0%	100%	\$ -	\$ 13,200
Shift Differential	Line Maintenance	\$ 440	0%	100%	\$ -	\$ 440
Step Up Pay	Line Maintenance	\$ 638	0%	100%	\$ -	\$ 638
Meal Allowances	Line Maintenance	\$ 387	0%	100%	\$ -	\$ 387
Deferred Comp Match	Line Maintenance	\$ 18,001	0%	100%	\$ -	\$ 18,001
Clothing Prot Equip Allow	Line Maintenance	\$ 9,508	0%	100%	\$ -	\$ 9,508
Overtime	Line Maintenance	\$ 3,520	0%	100%	\$ -	\$ 3,520
Standby Pay	Line Maintenance	\$ 9,610	0%	100%	\$ -	\$ 9,610
Sick Leave Buy Back	Line Maintenance	\$ 6,926	0%	100%	\$ -	\$ 6,926
Non-Acctble Auto Allow	Line Maintenance	\$ 2,376	0%	100%	\$ -	\$ 2,376
Social Security	Line Maintenance	\$ 59,650	0%	100%	\$ -	\$ 59,650
Lagers	Line Maintenance	\$ 127,837	0%	100%	\$ -	\$ 127,837
Disability Insurance	Line Maintenance	\$ 2,846	0%	100%	\$ -	\$ 2,846
Employee Health Insurance	Line Maintenance	\$ 174,208	0%	100%	\$ -	\$ 174,208
Life Insurance	Line Maintenance	\$ 773	0%	100%	\$ -	\$ 773
Employee Service Awards	Line Maintenance	\$ 680	0%	100%	\$ -	\$ 680
Retirement Sick Leave Prnt	Line Maintenance	\$ 2,023	0%	100%	\$ -	\$ 2,023
Construction Materials	Line Maintenance	\$ 80,000	0%	100%	\$ -	\$ 80,000
Printing	Line Maintenance	\$ 200	0%	100%	\$ -	\$ 200
Postage	Line Maintenance	\$ 750	0%	100%	\$ -	\$ 750
Horticultural Supplies	Line Maintenance	\$ 2,000	0%	100%	\$ -	\$ 2,000
Janitorial Supplies	Line Maintenance	\$ 500	0%	100%	\$ -	\$ 500
Fuel Oil & Lubricants	Line Maintenance	\$ 76,675	0%	100%	\$ -	\$ 76,675
Parts-Fleet Maintenance	Line Maintenance	\$ 40,000	0%	100%	\$ -	\$ 40,000
Equipment Parts	Line Maintenance	\$ 35,000	0%	100%	\$ -	\$ 35,000
Communication Equipment	Line Maintenance	\$ 3,100	0%	100%	\$ -	\$ 3,100
Instruments & Apparatus	Line Maintenance	\$ 3,582	0%	100%	\$ -	\$ 3,582
Tools	Line Maintenance	\$ 12,000	0%	100%	\$ -	\$ 12,000
Outside Work	Line Maintenance	\$ 55,000	0%	100%	\$ -	\$ 55,000
Uniforms	Line Maintenance	\$ 10,000	0%	100%	\$ -	\$ 10,000
Safety Equipment	Line Maintenance	\$ 17,000	0%	100%	\$ -	\$ 17,000
Computer/Electronic Items	Line Maintenance	\$ 3,000	0%	100%	\$ -	\$ 3,000
Travel Training	Line Maintenance	\$ 5,970	0%	100%	\$ -	\$ 5,970
Public Communications Fee	Line Maintenance	\$ 5,199	0%	100%	\$ -	\$ 5,199
Computer Replacement Cost	Line Maintenance	\$ 3,254	0%	100%	\$ -	\$ 3,254
IT Support & Maintenance	Line Maintenance	\$ 73,381	0%	100%	\$ -	\$ 73,381
Printer Fees	Line Maintenance	\$ 29	0%	100%	\$ -	\$ 29
General Administrative Fee	Line Maintenance	\$ 71,802	0%	100%	\$ -	\$ 71,802
Locator Service Charge	Line Maintenance	\$ 109,734	0%	100%	\$ -	\$ 109,734
Self Insurance Chrgs	Line Maintenance	\$ 99,408	0%	100%	\$ -	\$ 99,408
Emp Health/Wellness Fee	Line Maintenance	\$ 6,644	0%	100%	\$ -	\$ 6,644
City University	Line Maintenance	\$ 3,803	0%	100%	\$ -	\$ 3,803
Insurance Administration	Line Maintenance	\$ 5,812	0%	100%	\$ -	\$ 5,812
Solid Waste	Line Maintenance	\$ 3,000	0%	100%	\$ -	\$ 3,000
Wireless Communications	Line Maintenance	\$ 14,501	0%	100%	\$ -	\$ 14,501
Dues	Line Maintenance	\$ 170	0%	100%	\$ -	\$ 170
Equipment Rentals	Line Maintenance	\$ 6,000	0%	100%	\$ -	\$ 6,000
Maintenance Agreements	Line Maintenance	\$ 6,000	0%	100%	\$ -	\$ 6,000
Vehicle Maintenance	Line Maintenance	\$ 32,000	0%	100%	\$ -	\$ 32,000
Equipment Maintenance	Line Maintenance	\$ 25,000	0%	100%	\$ -	\$ 25,000



Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2022 Fixed Cost	FY 2022 Volumetric Cost
License & Cert. Reimburse	Line Maintenance	\$ 700	0%	100%	\$ -	\$ 700
Noncontractual Services	Line Maintenance	\$ 9,000	0%	100%	\$ -	\$ 9,000
Miscellaneous Contractual	Line Maintenance	\$ 348,123	0%	100%	\$ -	\$ 348,123
Trucks	Line Maintenance	\$ 721,528	0%	100%	\$ -	\$ 721,528
Machine Tools & Implement	Line Maintenance	\$ 12,000	0%	100%	\$ -	\$ 12,000
<b>Total Operations &amp; Maintenance</b>		<b>\$ 16,544,776</b>			<b>\$ -</b>	<b>\$ 16,544,776</b>
<b>Transfers</b>						
<b>Debt Service</b>						
2002A SRF		\$ 140,000	100%	0%	\$ 140,000	\$ -
2003B SRF		\$ 235,930	100%	0%	\$ 235,930	\$ -
2004B SRF		\$ 42,125	100%	0%	\$ 42,125	\$ -
2006B SRF		\$ 62,838	100%	0%	\$ 62,838	\$ -
2007B SRF		\$ 126,566	100%	0%	\$ 126,566	\$ -
2010A SRF DLP		\$ 3,424,049	100%	0%	\$ 3,424,049	\$ -
2015 Sewer Revenue Bond		\$ 1,231,886	100%	0%	\$ 1,231,886	\$ -
2017 Sewer Revenue Bond		\$ 1,067,375	100%	0%	\$ 1,067,375	\$ -
2019 Sewer Revenue Bond		\$ 244,145	100%	0%	\$ 244,145	\$ -
2020 Sewer Revenue Bond		\$ 470,425	100%	0%	\$ 470,425	\$ -
2015 S.O. Refunding Sewer		\$ 497,900	100%	0%	\$ 497,900	\$ -
<b>Total Debt Service</b>		<b>\$ 7,543,238</b>			<b>\$ 7,543,238</b>	<b>\$ -</b>
<b>Cash-Funded Capital</b>						
Cash Funded Capital		\$ 6,925,000	50%	50%	\$ 3,462,500	\$ 3,462,500
<b>Total Revenue Requirement</b>		<b>\$ 31,013,014</b>			<b>\$ 11,005,738</b>	<b>\$ 20,007,276</b>

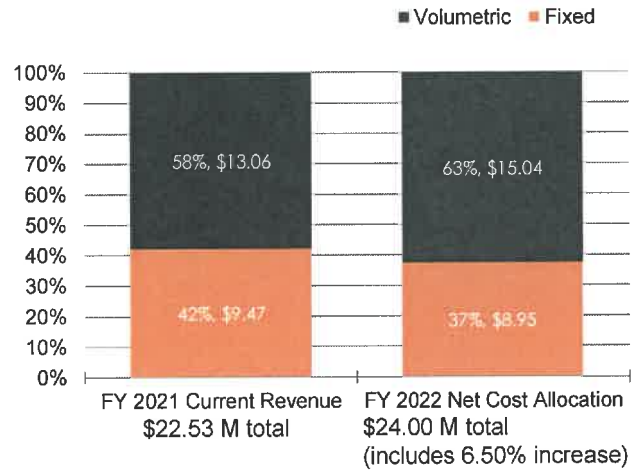
Offsetting Revenue and Use of Fund Balance

Schedule 2 Offsetting Revenue and Use of Fund Balance

Offsetting Revenues Non-Rate Revenue Line Item	Account Number	FY 2020 Actual	FY 2021 Budget	FY 2022 Projection	FY 2022 Test Year	Adjustment	Revenue for COSA
<b>Other Operating Revenue</b>							
State Fees	5550-445311	\$ 45,717	\$ 47,217	\$ 47,680	\$ 47,680	\$ -	\$ 47,680
Sharecropping	5550-445330	\$ 3,086	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ 13,000
Hauled Liquid Waste	5550-445360	\$ 189,171	\$ 85,000	\$ 54,000	\$ 54,000	\$ -	\$ 54,000
Columbia Foods Surcharge	5550-445370	\$ 228,709	\$ 150,000	\$ 177,500	\$ 177,500	\$ -	\$ 177,500
Vending Commissions	5550-480460	\$ 1,035	\$ 675	\$ 675	\$ 675	\$ -	\$ 675
Extension Permit Fees	55506315-445351	\$ 3,600	\$ 8,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Miscellaneous Revenue	55506312-444890	\$ -	\$ 48,000	\$ 48,000	\$ 48,000	\$ -	\$ 48,000
Collection Fees	55506312-444891	\$ -	\$ 20,800	\$ 20,800	\$ 20,800	\$ -	\$ 20,800
Miscellaneous	55506312-480000	\$ -	\$ 32	\$ 32	\$ 32	\$ -	\$ 32
Penalty On Late Ut Pmts	55506312-480760	\$ -	\$ 59,200	\$ 59,200	\$ 59,200	\$ -	\$ 59,200
Sewer Connection Fee	5550-445350	\$ 1,237,200	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000
		\$ 3,868,395	\$ 3,836,913	\$ 3,961,005	\$ 3,961,005	\$ (2,334,118)	\$ 1,626,887
<b>Interest Income</b>							
Interest Income		\$ 1,041,956	\$ 350,705	\$ 296,973	\$ 296,973	\$ -	\$ 296,973
		\$ 1,041,956	\$ 350,705	\$ 296,973	\$ 296,973	\$ -	\$ 296,973
<b>Use of Fund Balance</b>							
Use of Fund Balance		\$ -	\$ 4,407,528	\$ 5,639,286	\$ 5,639,286	\$ -	\$ 5,639,286
Adjustment		\$ -	\$ -	\$ (532,951)	\$ (532,951)	\$ -	\$ (532,951)
		\$ -	\$ 4,407,528	\$ 5,106,335	\$ 5,106,335	\$ -	\$ 5,106,335
<b>Total Non-Rate Revenue</b>		\$ 4,908,350	\$ 8,956,715	\$ 9,364,312	\$ 9,364,312	\$ (2,334,118)	\$ 7,030,194

Schedule 3 Current Revenues and Cost Allocation to Fixed and Volumetric Charge Categories

	Gross Cost Allocation	Less: Other Revenue & Use of Fund Balance	FY 2022 Net Cost Allocation	FY 2021 Current Revenue
Fixed	\$ 11,005,738	\$ (2,060,429)	\$ 8,945,309	\$ 9,468,235
Variable	\$ 20,007,276	\$ (4,969,765)	\$ 15,037,510	\$ 13,060,636
<b>Total</b>	<b>\$ 31,013,014</b>	<b>\$ (7,030,194)</b>	<b>\$ 23,982,820</b>	<b>\$ 22,528,871</b>
% Fixed			37%	42%



## APPENDIX C – RATE DESIGN SCHEDULES

*Schedule 1 Customers and Billed Volume by Class*

*Schedule 2 Current and Calculated FY 2022 Rates*

**Schedule 1 Customers and Billed Volume by Class**

<b>Sewer Rate Design Setup</b>					
<b>Total Meters</b>	<b>Inside</b>	<b>Outside</b>	<b>MU</b>	<b>BCRSD</b>	<b>Total</b>
<b>Meter Size</b>					
5/8"	46,803	1,793	4	3,943	52,544
3/4"	106	3	10	7	126
1"	915	10	53	25	1,003
1 1/2"	375	0	17	1	393
2"	399	9	69	9	486
3"	51	2	18		71
4"	23	0	13		36
6"	8	0	2		10
<b>Total Meters</b>	<b>48,681</b>	<b>1,817</b>	<b>186</b>	<b>3,985</b>	<b>54,669</b>
<b>Total Usage</b>	<b>Inside</b>	<b>Outside</b>	<b>MU</b>	<b>BCRSD</b>	<b>Total</b>
2020 Usage (CCF)	4,323,609	126,439	404,940	261,584	5,116,573
2021 Estimated Usage (CCF)	4,344,587	127,053	375,192	264,326	5,111,157

Current and Calculated FY 2022 Rates

Schedule 2 Current and Proposed FY 2022 Rates

Current					Calculated				
<b>Current Fixed Charges</b>					<b>Proposed FY 2022 Fixed Charges</b>				
Rates	Inside	Outside	MU	BCRSD	Rates	Inside	Outside	MU	BCRSD
5/8"	\$ 12.37	\$ 18.56	\$ 12.37	\$ 9.90	5/8"	\$ 11.69	\$ 17.53	\$ 11.69	\$ 9.35
3/4"	\$ 18.57	\$ 27.86	\$ 18.57	\$ 14.86	3/4"	\$ 17.53	\$ 26.29	\$ 17.53	\$ 14.02
1"	\$ 30.95	\$ 46.43	\$ 30.95	\$ 24.76	1"	\$ 29.21	\$ 43.82	\$ 29.21	\$ 23.37
1 1/2"	\$ 61.88	\$ 92.82	\$ 61.88	\$ 49.50	1 1/2"	\$ 58.43	\$ 87.64	\$ 58.43	\$ 46.74
2"	\$ 99.01	\$ 148.52	\$ 99.01	\$ 79.21	2"	\$ 93.48	\$ 140.22	\$ 93.48	\$ 74.79
3"	\$ 198.03	\$ 297.05	\$ 198.03	\$ 158.42	3"	\$ 186.96	\$ 280.44	\$ 186.96	\$ 149.57
4"	\$ 309.41	\$ 464.12	\$ 309.41	\$ 247.53	4"	\$ 292.13	\$ 438.19	\$ 292.13	\$ 233.70
6"	\$ 618.84	\$ 928.28	\$ 618.84	\$ 495.07	6"	\$ 584.26	\$ 876.39	\$ 584.26	\$ 467.41
8"	\$ 990.13	\$ 1,485.20	\$ 990.13	\$ 792.10	8"	\$ 934.82	\$ 1,402.22	\$ 934.82	\$ 747.85
10"	\$ 1,423.31	\$ 2,134.97	\$ 1,423.31	\$ 1,138.65	10"	\$ 1,343.80	\$ 2,015.70	\$ 1,343.80	\$ 1,075.04
12"	\$ 2,660.99	\$ 3,991.49	\$ 2,660.99	\$ 2,128.79	12"	\$ 2,512.32	\$ 3,768.48	\$ 2,512.32	\$ 2,009.85
<b>Current Volumetric Charges</b>					<b>Proposed FY 2022 Volumetric Charges</b>				
Rates (per CCF)	Inside	Outside	MU	BCRSD	Rates (per CCF)	Inside	Outside	MU	BCRSD
Uniform Rate	\$ 2.55	\$ 3.83	\$ 2.55	\$ 2.04	Uniform Rate	\$ 2.94	\$ 4.41	\$ 2.94	\$ 2.35

## APPENDIX D – BCRSD RATE REVIEW SCHEDULES

*Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to City Use Only and City & District Use*

*Schedule 2 Rate Analysis Results*

Sewer FY 2022 Revenue Requirement Allocated to City Use Only and City & District Use

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	BCRSD Allocation	City Use Only Allocation	City & District Use Allocation
<b>Operations and Maintenance</b>							
Permanent Positions	Administration	\$ 222,809	0%	100%	Weighted Expense	29%	71%
Deferred Comp Match	Administration	\$ 5,332	0%	100%	Weighted Expense	29%	71%
Cell Phone Allowance	Administration	\$ 248	0%	100%	Weighted Expense	29%	71%
Clothing Prot Equip Allow	Administration	\$ 106	0%	100%	Weighted Expense	29%	71%
Sick Leave Buy Back	Administration	\$ 3,557	0%	100%	Weighted Expense	29%	71%
Non-Accble Auto Allow	Administration	\$ 3,471	0%	100%	Weighted Expense	29%	71%
Social Security	Administration	\$ 15,394	0%	100%	Weighted Expense	29%	71%
Lagers	Administration	\$ 34,316	0%	100%	Weighted Expense	29%	71%
Disability Insurance	Administration	\$ 605	0%	100%	Weighted Expense	29%	71%
Employee Health Insurance	Administration	\$ 28,510	0%	100%	Weighted Expense	29%	71%
Life Insurance	Administration	\$ 126	0%	100%	Weighted Expense	29%	71%
Employee Service Awards	Administration	\$ 109	0%	100%	Weighted Expense	29%	71%
Employee Parking	Administration	\$ 1,193	0%	100%	Weighted Expense	29%	71%
Retirement Sick Leave Pmt	Administration	\$ 329	0%	100%	Weighted Expense	29%	71%
Office Supplies	Administration	\$ 8,000	0%	100%	Weighted Expense	29%	71%
Printing	Administration	\$ 700	0%	100%	Weighted Expense	29%	71%
Postage	Administration	\$ 700	0%	100%	Weighted Expense	29%	71%
Fuel Oil & Lubricants	Administration	\$ 4,680	0%	100%	Weighted Expense	29%	71%
Food	Administration	\$ 1,500	0%	100%	Weighted Expense	29%	71%
Parts-Fleet Maintenance	Administration	\$ 2,500	0%	100%	Weighted Expense	29%	71%
Outside Work	Administration	\$ 1,000	0%	100%	Weighted Expense	29%	71%
Uniforms	Administration	\$ 300	0%	100%	Weighted Expense	29%	71%
Safety Equipment	Administration	\$ 200	0%	100%	Weighted Expense	29%	71%
Furniture	Administration	\$ 2,000	0%	100%	Weighted Expense	29%	71%
Computer/Electronic Items	Administration	\$ 2,500	0%	100%	Weighted Expense	29%	71%
Travel Training	Administration	\$ 6,000	0%	100%	Weighted Expense	29%	71%
Public Communications Fee	Administration	\$ 80,331	0%	100%	Weighted Expense	29%	71%
Computer Replacement Cost	Administration	\$ 2,723	0%	100%	Weighted Expense	29%	71%
IT Support & Maintenance	Administration	\$ 81,100	0%	100%	Weighted Expense	29%	71%
Printer Fees	Administration	\$ 774	0%	100%	Weighted Expense	29%	71%
General Administrative Fee	Administration	\$ 32,957	0%	100%	Weighted Expense	29%	71%
Self Insurance Chrgs	Administration	\$ 7,755	0%	100%	Weighted Expense	29%	71%
Emp Health/Wellness Fee	Administration	\$ 781	0%	100%	Weighted Expense	29%	71%
City University	Administration	\$ 623	0%	100%	Weighted Expense	29%	71%
Insurance Administration	Administration	\$ 951	0%	100%	Weighted Expense	29%	71%
Telephone	Administration	\$ 15,319	0%	100%	Weighted Expense	29%	71%
Wireless Communications	Administration	\$ 2,671	0%	100%	Weighted Expense	29%	71%
Dues	Administration	\$ 19,870	0%	100%	Weighted Expense	29%	71%
Publishing & Advertising	Administration	\$ 550	0%	100%	Weighted Expense	29%	71%
Equipment Rentals	Administration	\$ 1,200	0%	100%	Weighted Expense	29%	71%
Maintenance Agreements	Administration	\$ 400	0%	100%	Weighted Expense	29%	71%
Vehicle Maintenance	Administration	\$ 2,000	0%	100%	Weighted Expense	29%	71%
Noncontractual Services	Administration	\$ 18,000	0%	100%	Weighted Expense	29%	71%
Miscellaneous Contractual	Administration	\$ 5,216	0%	100%	Weighted Expense	29%	71%
Refunds	Administration	\$ 135,100	0%	100%	Weighted Expense	29%	71%
Bank Fees	Administration	\$ 213	0%	100%	Weighted Expense	29%	71%
Fiscal Agent Fees	Administration	\$ 340,000	0%	100%	Weighted Expense	29%	71%
Bad Debt Expense	Administration	\$ 144,000	0%	100%	Weighted Expense	29%	71%
Miscellaneous	Administration	\$ 3,500	0%	100%	Weighted Expense	29%	71%
Permanent Positions	Administration	\$ 96,310	0%	100%	Weighted Expense	29%	71%
Temporary Positions	Administration	\$ 1,805	0%	100%	Weighted Expense	29%	71%
Step Up Pay	Administration	\$ 211	0%	100%	Weighted Expense	29%	71%
Deferred Comp Match	Administration	\$ 1,930	0%	100%	Weighted Expense	29%	71%
Cell Phone Allowance	Administration	\$ 169	0%	100%	Weighted Expense	29%	71%
Overtime	Administration	\$ 4,680	0%	100%	Weighted Expense	29%	71%
Standby Pay	Administration	\$ 1,352	0%	100%	Weighted Expense	29%	71%
Social Security	Administration	\$ 8,360	0%	100%	Weighted Expense	29%	71%
Lagers	Administration	\$ 17,458	0%	100%	Weighted Expense	29%	71%
Disability Insurance	Administration	\$ 304	0%	100%	Weighted Expense	29%	71%
Employee Health Insurance	Administration	\$ 23,096	0%	100%	Weighted Expense	29%	71%
Life Insurance	Administration	\$ 106	0%	100%	Weighted Expense	29%	71%
Employee Service Awards	Administration	\$ 92	0%	100%	Weighted Expense	29%	71%
Employee Parking	Administration	\$ 1,919	0%	100%	Weighted Expense	29%	71%
Retirement Sick Leave Pmt	Administration	\$ 273	0%	100%	Weighted Expense	29%	71%
Construction Materials	Administration	\$ 168	0%	100%	Weighted Expense	29%	71%
Office Supplies	Administration	\$ 840	0%	100%	Weighted Expense	29%	71%
Printing	Administration	\$ 5,280	0%	100%	Weighted Expense	29%	71%
Postage	Administration	\$ 3,020	0%	100%	Weighted Expense	29%	71%
Food	Administration	\$ 152	0%	100%	Weighted Expense	29%	71%
Computer/Electronic Items	Administration	\$ 2,176	0%	100%	Weighted Expense	29%	71%
Travel Training	Administration	\$ 3,581	0%	100%	Weighted Expense	29%	71%
Public Communications Fee	Administration	\$ 2,066	0%	100%	Weighted Expense	29%	71%
Computer Replacement Cost	Administration	\$ 1,212	0%	100%	Weighted Expense	29%	71%
IT Support & Maintenance	Administration	\$ 87,323	0%	100%	Weighted Expense	29%	71%
Printer Fees	Administration	\$ 267	0%	100%	Weighted Expense	29%	71%
Janitorial Service	Administration	\$ 1,125	0%	100%	Weighted Expense	29%	71%
General Administrative Fee	Administration	\$ 1,572,800	0%	100%	Weighted Expense	29%	71%
Self Insurance Chrgs	Administration	\$ 258	0%	100%	Weighted Expense	29%	71%
Emp Health/Wellness Fee	Administration	\$ 632	0%	100%	Weighted Expense	29%	71%
City University	Administration	\$ 504	0%	100%	Weighted Expense	29%	71%
Insurance Administration	Administration	\$ 771	0%	100%	Weighted Expense	29%	71%
Building Maintenance	Administration	\$ 1,505	0%	100%	Weighted Expense	29%	71%
Building Utility Charges	Administration	\$ 908	0%	100%	Weighted Expense	29%	71%
Telephone	Administration	\$ 1,148	0%	100%	Weighted Expense	29%	71%
Publishing & Advertising	Administration	\$ 880	0%	100%	Weighted Expense	29%	71%
Equipment Rentals	Administration	\$ 858	0%	100%	Weighted Expense	29%	71%
Miscellaneous Contractual	Administration	\$ 111,340	0%	100%	Weighted Expense	29%	71%
Credit Card Fees	Administration	\$ 100,500	0%	100%	Weighted Expense	29%	71%
Miscellaneous	Administration	\$ 1,008	0%	100%	Weighted Expense	29%	71%
Permanent Positions	Engineering	\$ 720,738	0%	100%	5-Year CIP	60%	40%



Sewer FY 2022 Revenue Requirement Allocated to City Use Only and City & District Use

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	BCRSD Allocation	City Use Only Allocation	City & District Use Allocation
Temporary Positions	Engineering	\$ 39,800	0%	100%	5-Year CIP	60%	40%
Shift Differential	Engineering	\$ 44	0%	100%	5-Year CIP	60%	40%
Meal Allowances	Engineering	\$ 39	0%	100%	5-Year CIP	60%	40%
Deferred Comp Match	Engineering	\$ 13,278	0%	100%	5-Year CIP	60%	40%
Clothing Prot Equip Allow	Engineering	\$ 2,359	0%	100%	5-Year CIP	60%	40%
Overtime	Engineering	\$ 1,100	0%	100%	5-Year CIP	60%	40%
Sick Leave Buy Back	Engineering	\$ 3,848	0%	100%	5-Year CIP	60%	40%
Non-Actble Auto Allow	Engineering	\$ 2,112	0%	100%	5-Year CIP	60%	40%
Social Security	Engineering	\$ 78,000	0%	100%	5-Year CIP	60%	40%
Lagers	Engineering	\$ 92,391	0%	100%	5-Year CIP	60%	40%
Disability Insurance	Engineering	\$ 2,086	0%	100%	5-Year CIP	60%	40%
Employee Health Insurance	Engineering	\$ 106,240	0%	100%	5-Year CIP	60%	40%
Life Insurance	Engineering	\$ 429	0%	100%	5-Year CIP	60%	40%
Employee Service Awards	Engineering	\$ 378	0%	100%	5-Year CIP	60%	40%
Retirement Sick Leave Pmt	Engineering	\$ 1,123	0%	100%	5-Year CIP	60%	40%
Construction Materials	Engineering	\$ 1,000	0%	100%	5-Year CIP	80%	40%
Office Supplies	Engineering	\$ 3,500	0%	100%	5-Year CIP	80%	40%
Printing	Engineering	\$ 500	0%	100%	5-Year CIP	60%	40%
Postage	Engineering	\$ 500	0%	100%	5-Year CIP	80%	40%
Fuel Oil & Lubricants	Engineering	\$ 12,675	0%	100%	5-Year CIP	60%	40%
Parts-Fleet Maintenance	Engineering	\$ 3,500	0%	100%	5-Year CIP	60%	40%
Equipment Parts	Engineering	\$ 1,000	0%	100%	5-Year CIP	60%	40%
Tools	Engineering	\$ 250	0%	100%	5-Year CIP	60%	40%
Outside Work	Engineering	\$ 500	0%	100%	5-Year CIP	60%	40%
Uniforms	Engineering	\$ 1,500	0%	100%	5-Year CIP	60%	40%
Safety Equipment	Engineering	\$ 500	0%	100%	5-Year CIP	60%	40%
Public Communications Fee	Engineering	\$ 8,420	0%	100%	5-Year CIP	60%	40%
Furniture	Engineering	\$ 3,900	0%	100%	5-Year CIP	60%	40%
Computer/Electronic Items	Engineering	\$ 6,790	0%	100%	5-Year CIP	60%	40%
Travel Training	Engineering	\$ 10,000	0%	100%	5-Year CIP	60%	40%
Computer Replacement Cost	Engineering	\$ 7,441	0%	100%	5-Year CIP	60%	40%
IT Support & Maintenance	Engineering	\$ 57,092	0%	100%	5-Year CIP	60%	40%
Printer Fees	Engineering	\$ 978	0%	100%	5-Year CIP	60%	40%
General Administrative Fee	Engineering	\$ 87,176	0%	100%	5-Year CIP	60%	40%
Self Insurance Chrgs	Engineering	\$ 30,401	0%	100%	5-Year CIP	60%	40%
Emp Health/Wellness Fee	Engineering	\$ 2,856	0%	100%	5-Year CIP	60%	40%
City University	Engineering	\$ 2,111	0%	100%	5-Year CIP	60%	40%
Insurance Administration	Engineering	\$ 3,228	0%	100%	5-Year CIP	60%	40%
Telephone	Engineering	\$ 4,368	0%	100%	5-Year CIP	60%	40%
Wireless Communications	Engineering	\$ 8,694	0%	100%	5-Year CIP	60%	40%
Legal Fees	Engineering	\$ 2,000	0%	100%	5-Year CIP	60%	40%
Consulting Fees	Engineering	\$ 99,006	0%	100%	5-Year CIP	60%	40%
Infiltration & Inflow	Engineering	\$ 50,000	0%	100%	5-Year CIP	60%	40%
Dues	Engineering	\$ 2,240	0%	100%	5-Year CIP	60%	40%
Publishing & Advertising	Engineering	\$ 200	0%	100%	5-Year CIP	60%	40%
Equipment Rentals	Engineering	\$ 7,716	0%	100%	5-Year CIP	60%	40%
Maintenance Agreements	Engineering	\$ 72,428	0%	100%	5-Year CIP	60%	40%
Vehicle Maintenance	Engineering	\$ 3,400	0%	100%	5-Year CIP	60%	40%
License & Cert. Reimburse	Engineering	\$ 200	0%	100%	5-Year CIP	60%	40%
Noncontractual Services	Engineering	\$ 500	0%	100%	5-Year CIP	60%	40%
Miscellaneous Contractual	Engineering	\$ 716,060	0%	100%	5-Year CIP	60%	40%
Permanent Positions	Treatment Plant/Field O&M	\$ 295,737	0%	100%	City & District Use	0%	100%
Shift Differential	Treatment Plant/Field O&M	\$ 13	0%	100%	City & District Use	0%	100%
Meal Allowances	Treatment Plant/Field O&M	\$ 58	0%	100%	City & District Use	0%	100%
Deferred Comp Match	Treatment Plant/Field O&M	\$ 6,024	0%	100%	City & District Use	0%	100%
Cell Phone Allowance	Treatment Plant/Field O&M	\$ 317	0%	100%	City & District Use	0%	100%
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 2,918	0%	100%	City & District Use	0%	100%
Overtime	Treatment Plant/Field O&M	\$ 178	0%	100%	City & District Use	0%	100%
Sick Leave Buy Back	Treatment Plant/Field O&M	\$ 5,403	0%	100%	City & District Use	0%	100%
Social Security	Treatment Plant/Field O&M	\$ 19,210	0%	100%	City & District Use	0%	100%
Lagers	Treatment Plant/Field O&M	\$ 42,038	0%	100%	City & District Use	0%	100%
Disability Insurance	Treatment Plant/Field O&M	\$ 950	0%	100%	City & District Use	0%	100%
Employee Health Insurance	Treatment Plant/Field O&M	\$ 58,348	0%	100%	City & District Use	0%	100%
Life Insurance	Treatment Plant/Field O&M	\$ 259	0%	100%	City & District Use	0%	100%
Employee Service Awards	Treatment Plant/Field O&M	\$ 228	0%	100%	City & District Use	0%	100%
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 678	0%	100%	City & District Use	0%	100%
Construction Materials	Treatment Plant/Field O&M	\$ 15,275	0%	100%	City & District Use	0%	100%
Postage	Treatment Plant/Field O&M	\$ 400	0%	100%	City & District Use	0%	100%
Books & Subscriptions	Treatment Plant/Field O&M	\$ 150	0%	100%	City & District Use	0%	100%
Horticultural Supplies	Treatment Plant/Field O&M	\$ 8,000	0%	100%	City & District Use	0%	100%
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 58,675	0%	100%	City & District Use	0%	100%
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 30,000	0%	100%	City & District Use	0%	100%
Equipment Parts	Treatment Plant/Field O&M	\$ 8,000	0%	100%	City & District Use	0%	100%
Communication Equipment	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Tools	Treatment Plant/Field O&M	\$ 4,000	0%	100%	City & District Use	0%	100%
Outside Work	Treatment Plant/Field O&M	\$ 9,000	0%	100%	City & District Use	0%	100%
Uniforms	Treatment Plant/Field O&M	\$ 2,000	0%	100%	City & District Use	0%	100%
Safety Equipment	Treatment Plant/Field O&M	\$ 3,000	0%	100%	City & District Use	0%	100%
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 1,500	0%	100%	City & District Use	0%	100%
Travel Training	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Public Communications Fee	Treatment Plant/Field O&M	\$ 2,097	0%	100%	City & District Use	0%	100%
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 971	0%	100%	City & District Use	0%	100%
IT Support & Maintenance	Treatment Plant/Field O&M	\$ 22,616	0%	100%	City & District Use	0%	100%
Printer Fees	Treatment Plant/Field O&M	\$ 12	0%	100%	City & District Use	0%	100%
General Administrative Fee	Treatment Plant/Field O&M	\$ 27,089	0%	100%	City & District Use	0%	100%
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 34,773	0%	100%	City & District Use	0%	100%
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 2,618	0%	100%	City & District Use	0%	100%
City University	Treatment Plant/Field O&M	\$ 1,274	0%	100%	City & District Use	0%	100%
Insurance Administration	Treatment Plant/Field O&M	\$ 1,947	0%	100%	City & District Use	0%	100%
Solid Waste	Treatment Plant/Field O&M	\$ 35,000	0%	100%	City & District Use	0%	100%
Wireless Communications	Treatment Plant/Field O&M	\$ 7,151	0%	100%	City & District Use	0%	100%

Sewer FY 2022 Revenue Requirement Allocated to City Use Only and City & District Use

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	BCRSD Allocation	City Use Only Allocation	City & District Use Allocation
Dues	Treatment Plant/Field O&M	\$ 200	0%	100%	City & District Use	0%	100%
Equipment Rentals	Treatment Plant/Field O&M	\$ 4,000	0%	100%	City & District Use	0%	100%
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 25,000	0%	100%	City & District Use	0%	100%
Equipment Maintenance	Treatment Plant/Field O&M	\$ 2,400	0%	100%	City & District Use	0%	100%
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 200	0%	100%	City & District Use	0%	100%
Noncontractual Services	Treatment Plant/Field O&M	\$ 18,000	0%	100%	City & District Use	0%	100%
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 34,000	0%	100%	City & District Use	0%	100%
Trucks	Treatment Plant/Field O&M	\$ 45,000	0%	100%	City & District Use	0%	100%
Machine Tools & Implement	Treatment Plant/Field O&M	\$ 200,000	0%	100%	City & District Use	0%	100%
Permanent Positions	Treatment Plant/Field O&M	\$ 133,001	0%	100%	City & District Use	0%	100%
Shift Differential	Treatment Plant/Field O&M	\$ 13	0%	100%	City & District Use	0%	100%
Meal Allowances	Treatment Plant/Field O&M	\$ 58	0%	100%	City & District Use	0%	100%
Deferred Comp Match	Treatment Plant/Field O&M	\$ 1,837	0%	100%	City & District Use	0%	100%
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 943	0%	100%	City & District Use	0%	100%
Overtime	Treatment Plant/Field O&M	\$ 176	0%	100%	City & District Use	0%	100%
Social Security	Treatment Plant/Field O&M	\$ 5,181	0%	100%	City & District Use	0%	100%
Lagers	Treatment Plant/Field O&M	\$ 11,458	0%	100%	City & District Use	0%	100%
Disability Insurance	Treatment Plant/Field O&M	\$ 259	0%	100%	City & District Use	0%	100%
Employee Health Insurance	Treatment Plant/Field O&M	\$ 16,671	0%	100%	City & District Use	0%	100%
Life Insurance	Treatment Plant/Field O&M	\$ 74	0%	100%	City & District Use	0%	100%
Employee Service Awards	Treatment Plant/Field O&M	\$ 65	0%	100%	City & District Use	0%	100%
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 194	0%	100%	City & District Use	0%	100%
Construction Materials	Treatment Plant/Field O&M	\$ 20,750	0%	100%	City & District Use	0%	100%
Horticultural Supplies	Treatment Plant/Field O&M	\$ 5,000	0%	100%	City & District Use	0%	100%
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 7,313	0%	100%	City & District Use	0%	100%
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 4,300	0%	100%	City & District Use	0%	100%
Equipment Parts	Treatment Plant/Field O&M	\$ 4,000	0%	100%	City & District Use	0%	100%
Communication Equipment	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Tools	Treatment Plant/Field O&M	\$ 1,000	0%	100%	City & District Use	0%	100%
Uniforms	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Safety Equipment	Treatment Plant/Field O&M	\$ 1,000	0%	100%	City & District Use	0%	100%
Travel Training	Treatment Plant/Field O&M	\$ 600	0%	100%	City & District Use	0%	100%
Public Communications Fee	Treatment Plant/Field O&M	\$ 3,477	0%	100%	City & District Use	0%	100%
General Administrative Fee	Treatment Plant/Field O&M	\$ 32,349	0%	100%	City & District Use	0%	100%
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 3,434	0%	100%	City & District Use	0%	100%
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 1,307	0%	100%	City & District Use	0%	100%
City University	Treatment Plant/Field O&M	\$ 364	0%	100%	City & District Use	0%	100%
Insurance Administration	Treatment Plant/Field O&M	\$ 557	0%	100%	City & District Use	0%	100%
Electric	Treatment Plant/Field O&M	\$ 109,779	0%	100%	City & District Use	0%	100%
Wireless Communications	Treatment Plant/Field O&M	\$ 1,042	0%	100%	City & District Use	0%	100%
Dues	Treatment Plant/Field O&M	\$ 70	0%	100%	City & District Use	0%	100%
Equipment Rentals	Treatment Plant/Field O&M	\$ 2,500	0%	100%	City & District Use	0%	100%
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 4,000	0%	100%	City & District Use	0%	100%
Equipment Maintenance	Treatment Plant/Field O&M	\$ 141,125	0%	100%	City & District Use	0%	100%
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 50	0%	100%	City & District Use	0%	100%
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 196,557	0%	100%	City & District Use	0%	100%
Permanent Positions	Treatment Plant/Field O&M	\$ 670,512	0%	100%	City & District Use	0%	100%
Shift Differential	Treatment Plant/Field O&M	\$ 8,923	0%	100%	City & District Use	0%	100%
Meal Allowances	Treatment Plant/Field O&M	\$ 194	0%	100%	City & District Use	0%	100%
Deferred Comp Match	Treatment Plant/Field O&M	\$ 13,413	0%	100%	City & District Use	0%	100%
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 7,295	0%	100%	City & District Use	0%	100%
Overtime	Treatment Plant/Field O&M	\$ 14,520	0%	100%	City & District Use	0%	100%
Social Security	Treatment Plant/Field O&M	\$ 44,303	0%	100%	City & District Use	0%	100%
Lagers	Treatment Plant/Field O&M	\$ 96,798	0%	100%	City & District Use	0%	100%
Disability Insurance	Treatment Plant/Field O&M	\$ 2,117	0%	100%	City & District Use	0%	100%
Employee Health Insurance	Treatment Plant/Field O&M	\$ 133,368	0%	100%	City & District Use	0%	100%
Life Insurance	Treatment Plant/Field O&M	\$ 591	0%	100%	City & District Use	0%	100%
Employee Service Awards	Treatment Plant/Field O&M	\$ 521	0%	100%	City & District Use	0%	100%
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 1,549	0%	100%	City & District Use	0%	100%
Construction Materials	Treatment Plant/Field O&M	\$ 367,000	0%	100%	City & District Use	0%	100%
Office Supplies	Treatment Plant/Field O&M	\$ 250	0%	100%	City & District Use	0%	100%
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 2,925	0%	100%	City & District Use	0%	100%
Laboratory Supplies	Treatment Plant/Field O&M	\$ 2,500	0%	100%	City & District Use	0%	100%
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Equipment Parts	Treatment Plant/Field O&M	\$ 2,140	0%	100%	City & District Use	0%	100%
Communication Equipment	Treatment Plant/Field O&M	\$ 1,500	0%	100%	City & District Use	0%	100%
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 3,000	0%	100%	City & District Use	0%	100%
Tools	Treatment Plant/Field O&M	\$ 2,000	0%	100%	City & District Use	0%	100%
Uniforms	Treatment Plant/Field O&M	\$ 2,100	0%	100%	City & District Use	0%	100%
Safety Equipment	Treatment Plant/Field O&M	\$ 3,300	0%	100%	City & District Use	0%	100%
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Travel Training	Treatment Plant/Field O&M	\$ 1,636	0%	100%	City & District Use	0%	100%
Public Communications Fee	Treatment Plant/Field O&M	\$ 4,366	0%	100%	City & District Use	0%	100%
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 524	0%	100%	City & District Use	0%	100%
IT Support & Maintenance	Treatment Plant/Field O&M	\$ 19,775	0%	100%	City & District Use	0%	100%
Printer Fees	Treatment Plant/Field O&M	\$ 2	0%	100%	City & District Use	0%	100%
General Administrative Fee	Treatment Plant/Field O&M	\$ 58,271	0%	100%	City & District Use	0%	100%
Fiber Optics	Treatment Plant/Field O&M	\$ 982	0%	100%	City & District Use	0%	100%
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 31,538	0%	100%	City & District Use	0%	100%
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 3,851	0%	100%	City & District Use	0%	100%
City University	Treatment Plant/Field O&M	\$ 2,912	0%	100%	City & District Use	0%	100%
Insurance Administration	Treatment Plant/Field O&M	\$ 4,449	0%	100%	City & District Use	0%	100%
Water	Treatment Plant/Field O&M	\$ 7,498	0%	100%	City & District Use	0%	100%
Natural Gas	Treatment Plant/Field O&M	\$ 110,000	0%	100%	City & District Use	0%	100%
Electric	Treatment Plant/Field O&M	\$ 824,000	0%	100%	City & District Use	0%	100%
Solid Waste	Treatment Plant/Field O&M	\$ 30,000	0%	100%	City & District Use	0%	100%
Storm Water	Treatment Plant/Field O&M	\$ 1,700	0%	100%	City & District Use	0%	100%
Wireless Communications	Treatment Plant/Field O&M	\$ 114	0%	100%	City & District Use	0%	100%
Dues	Treatment Plant/Field O&M	\$ 450	0%	100%	City & District Use	0%	100%
Publishing & Advertising	Treatment Plant/Field O&M	\$ 1,000	0%	100%	City & District Use	0%	100%
Maintenance Agreements	Treatment Plant/Field O&M	\$ 22,000	0%	100%	City & District Use	0%	100%
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 1,800	0%	100%	City & District Use	0%	100%

Sewer FY 2022 Revenue Requirement Allocated to City Use Only and City & District Use

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	BCRSD Allocation	City Use Only Allocation	City & District Use Allocation
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 575	0%	100%	City & District Use	0%	100%
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 8,000	0%	100%	City & District Use	0%	100%
Miscellaneous	Treatment Plant/Field O&M	\$ 46,000	0%	100%	City & District Use	0%	100%
Permanent Positions	Treatment Plant/Field O&M	\$ 546,813	0%	100%	City & District Use	0%	100%
Shift Differential	Treatment Plant/Field O&M	\$ 40	0%	100%	City & District Use	0%	100%
Meal Allowances	Treatment Plant/Field O&M	\$ 77	0%	100%	City & District Use	0%	100%
Deferred Comp Match	Treatment Plant/Field O&M	\$ 10,937	0%	100%	City & District Use	0%	100%
Cell Phone Allowance	Treatment Plant/Field O&M	\$ 317	0%	100%	City & District Use	0%	100%
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 5,836	0%	100%	City & District Use	0%	100%
Overtime	Treatment Plant/Field O&M	\$ 1,320	0%	100%	City & District Use	0%	100%
Social Security	Treatment Plant/Field O&M	\$ 34,809	0%	100%	City & District Use	0%	100%
Lagers	Treatment Plant/Field O&M	\$ 76,507	0%	100%	City & District Use	0%	100%
Disability Insurance	Treatment Plant/Field O&M	\$ 1,727	0%	100%	City & District Use	0%	100%
Employee Health Insurance	Treatment Plant/Field O&M	\$ 108,360	0%	100%	City & District Use	0%	100%
Life Insurance	Treatment Plant/Field O&M	\$ 480	0%	100%	City & District Use	0%	100%
Employee Service Awards	Treatment Plant/Field O&M	\$ 423	0%	100%	City & District Use	0%	100%
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 1,258	0%	100%	City & District Use	0%	100%
Construction Materials	Treatment Plant/Field O&M	\$ 70,000	0%	100%	City & District Use	0%	100%
Postage	Treatment Plant/Field O&M	\$ 840	0%	100%	City & District Use	0%	100%
Janitorial Supplies	Treatment Plant/Field O&M	\$ 12,000	0%	100%	City & District Use	0%	100%
Fuel Oil & Lubricants	Treatment Plant/Field O&M	\$ 25,375	0%	100%	City & District Use	0%	100%
Parts-Fleet Maintenance	Treatment Plant/Field O&M	\$ 8,000	0%	100%	City & District Use	0%	100%
Equipment Parts	Treatment Plant/Field O&M	\$ 294,812	0%	100%	City & District Use	0%	100%
Communication Equipment	Treatment Plant/Field O&M	\$ 1,500	0%	100%	City & District Use	0%	100%
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 12,000	0%	100%	City & District Use	0%	100%
Tools	Treatment Plant/Field O&M	\$ 5,500	0%	100%	City & District Use	0%	100%
Outside Work	Treatment Plant/Field O&M	\$ 5,000	0%	100%	City & District Use	0%	100%
Uniforms	Treatment Plant/Field O&M	\$ 3,250	0%	100%	City & District Use	0%	100%
Safety Equipment	Treatment Plant/Field O&M	\$ 5,500	0%	100%	City & District Use	0%	100%
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 1,500	0%	100%	City & District Use	0%	100%
Travel Training	Treatment Plant/Field O&M	\$ 6,000	0%	100%	City & District Use	0%	100%
Public Communications Fee	Treatment Plant/Field O&M	\$ 10,880	0%	100%	City & District Use	0%	100%
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 2,302	0%	100%	City & District Use	0%	100%
IT Support & Maintenance	Treatment Plant/Field O&M	\$ 33,987	0%	100%	City & District Use	0%	100%
Printer Fees	Treatment Plant/Field O&M	\$ 849	0%	100%	City & District Use	0%	100%
General Administrative Fee	Treatment Plant/Field O&M	\$ 110,038	0%	100%	City & District Use	0%	100%
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 25,088	0%	100%	City & District Use	0%	100%
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 3,175	0%	100%	City & District Use	0%	100%
City University	Treatment Plant/Field O&M	\$ 2,386	0%	100%	City & District Use	0%	100%
Insurance Administration	Treatment Plant/Field O&M	\$ 3,615	0%	100%	City & District Use	0%	100%
Water	Treatment Plant/Field O&M	\$ 191	0%	100%	City & District Use	0%	100%
Electric	Treatment Plant/Field O&M	\$ 125,000	0%	100%	City & District Use	0%	100%
Storm Water	Treatment Plant/Field O&M	\$ 398	0%	100%	City & District Use	0%	100%
Wireless Communications	Treatment Plant/Field O&M	\$ 1,364	0%	100%	City & District Use	0%	100%
Dues	Treatment Plant/Field O&M	\$ 340	0%	100%	City & District Use	0%	100%
Publishing & Advertising	Treatment Plant/Field O&M	\$ 1,000	0%	100%	City & District Use	0%	100%
Equipment Rentals	Treatment Plant/Field O&M	\$ 5,000	0%	100%	City & District Use	0%	100%
Maintenance Agreements	Treatment Plant/Field O&M	\$ 3,500	0%	100%	City & District Use	0%	100%
Vehicle Maintenance	Treatment Plant/Field O&M	\$ 7,000	0%	100%	City & District Use	0%	100%
Equipment Maintenance	Treatment Plant/Field O&M	\$ 278,100	0%	100%	City & District Use	0%	100%
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 50	0%	100%	City & District Use	0%	100%
Noncontractual Services	Treatment Plant/Field O&M	\$ 194,158	0%	100%	City & District Use	0%	100%
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 330,827	0%	100%	City & District Use	0%	100%
Insurance Premiums	Treatment Plant/Field O&M	\$ 225	0%	100%	City & District Use	0%	100%
Capital Impr To Buildings	Treatment Plant/Field O&M	\$ 10,000	0%	100%	City & District Use	0%	100%
Trucks	Treatment Plant/Field O&M	\$ 374,012	0%	100%	City & District Use	0%	100%
Machine Tools & Implement	Treatment Plant/Field O&M	\$ 142,340	0%	100%	City & District Use	0%	100%
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 10,000	0%	100%	City & District Use	0%	100%
Permanent Positions	Treatment Plant/Field O&M	\$ 244,688	0%	100%	City & District Use	0%	100%
Deferred Comp Match	Treatment Plant/Field O&M	\$ 4,915	0%	100%	City & District Use	0%	100%
Clothing Prot Equip Allow	Treatment Plant/Field O&M	\$ 2,226	0%	100%	City & District Use	0%	100%
Overtime	Treatment Plant/Field O&M	\$ 44	0%	100%	City & District Use	0%	100%
Sick Leave Buy Back	Treatment Plant/Field O&M	\$ 1,082	0%	100%	City & District Use	0%	100%
Social Security	Treatment Plant/Field O&M	\$ 16,051	0%	100%	City & District Use	0%	100%
Lagers	Treatment Plant/Field O&M	\$ 34,228	0%	100%	City & District Use	0%	100%
Disability Insurance	Treatment Plant/Field O&M	\$ 774	0%	100%	City & District Use	0%	100%
Employee Health Insurance	Treatment Plant/Field O&M	\$ 41,677	0%	100%	City & District Use	0%	100%
Life Insurance	Treatment Plant/Field O&M	\$ 185	0%	100%	City & District Use	0%	100%
Employee Service Awards	Treatment Plant/Field O&M	\$ 163	0%	100%	City & District Use	0%	100%
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	\$ 484	0%	100%	City & District Use	0%	100%
Construction Materials	Treatment Plant/Field O&M	\$ 20,000	0%	100%	City & District Use	0%	100%
Postage	Treatment Plant/Field O&M	\$ 4,250	0%	100%	City & District Use	0%	100%
Books & Subscriptions	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Medical Supplies	Treatment Plant/Field O&M	\$ 100	0%	100%	City & District Use	0%	100%
Laboratory Supplies	Treatment Plant/Field O&M	\$ 29,000	0%	100%	City & District Use	0%	100%
Equipment Parts	Treatment Plant/Field O&M	\$ 2,500	0%	100%	City & District Use	0%	100%
Tools	Treatment Plant/Field O&M	\$ 800	0%	100%	City & District Use	0%	100%
Uniforms	Treatment Plant/Field O&M	\$ 1,000	0%	100%	City & District Use	0%	100%
Safety Equipment	Treatment Plant/Field O&M	\$ 1,500	0%	100%	City & District Use	0%	100%
Computer/Electronic Items	Treatment Plant/Field O&M	\$ 500	0%	100%	City & District Use	0%	100%
Travel Training	Treatment Plant/Field O&M	\$ 2,887	0%	100%	City & District Use	0%	100%
Public Communications Fee	Treatment Plant/Field O&M	\$ 885	0%	100%	City & District Use	0%	100%
Computer Replacement Cost	Treatment Plant/Field O&M	\$ 2,386	0%	100%	City & District Use	0%	100%
IT Support & Maintenance	Treatment Plant/Field O&M	\$ 16,639	0%	100%	City & District Use	0%	100%
Printer Fees	Treatment Plant/Field O&M	\$ 18	0%	100%	City & District Use	0%	100%
General Administrative Fee	Treatment Plant/Field O&M	\$ 14,115	0%	100%	City & District Use	0%	100%
Self Insurance Chrgs	Treatment Plant/Field O&M	\$ 7,083	0%	100%	City & District Use	0%	100%
Emp Health/Wellness Fee	Treatment Plant/Field O&M	\$ 1,141	0%	100%	City & District Use	0%	100%
City University	Treatment Plant/Field O&M	\$ 910	0%	100%	City & District Use	0%	100%
Insurance	Treatment Plant/Field O&M	\$ 1,391	0%	100%	City & District Use	0%	100%
Dues	Treatment Plant/Field O&M	\$ 400	0%	100%	City & District Use	0%	100%
Publishing & Advertising	Treatment Plant/Field O&M	\$ 400	0%	100%	City & District Use	0%	100%

Sewer FY 2022 Revenue Requirement Allocated to City Use Only and City & District Use

Schedule 1 Sewer FY 2022 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

Expense Line Item	Department	FY 2022 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	BCRSD Allocation	City Use Only Allocation	City & District Use Allocation
Equipment Rentals	Treatment Plant/Field O&M	\$ 200	0%	100%	City & District Use	0%	100%
Equipment Maintenance	Treatment Plant/Field O&M	\$ 10,000	0%	100%	City & District Use	0%	100%
License & Cert. Reimburse	Treatment Plant/Field O&M	\$ 100	0%	100%	City & District Use	0%	100%
Noncontractual Services	Treatment Plant/Field O&M	\$ 5,100	0%	100%	City & District Use	0%	100%
Miscellaneous Contractual	Treatment Plant/Field O&M	\$ 18,110	0%	100%	City & District Use	0%	100%
Instruments & Apparatus	Treatment Plant/Field O&M	\$ 50,000	0%	100%	City & District Use	0%	100%
Permanent Positions	Line Maintenance	\$ 892,952	0%	100%	Linear Feet	78%	22%
Temporary Positions	Line Maintenance	\$ 13,200	0%	100%	Linear Feet	78%	22%
Shift Differential	Line Maintenance	\$ 440	0%	100%	Linear Feet	78%	22%
Step Up Pay	Line Maintenance	\$ 638	0%	100%	Linear Feet	78%	22%
Meal Allowances	Line Maintenance	\$ 387	0%	100%	Linear Feet	78%	22%
Deferred Comp Match	Line Maintenance	\$ 18,001	0%	100%	Linear Feet	78%	22%
Clothing Prot Equip Allow	Line Maintenance	\$ 9,508	0%	100%	Linear Feet	78%	22%
Overtime	Line Maintenance	\$ 3,520	0%	100%	Linear Feet	78%	22%
Standby Pay	Line Maintenance	\$ 9,610	0%	100%	Linear Feet	78%	22%
Sick Leave Buy Back	Line Maintenance	\$ 6,928	0%	100%	Linear Feet	78%	22%
Non-Accble Auto Allow	Line Maintenance	\$ 2,376	0%	100%	Linear Feet	78%	22%
Social Security	Line Maintenance	\$ 59,650	0%	100%	Linear Feet	78%	22%
Lagers	Line Maintenance	\$ 127,837	0%	100%	Linear Feet	78%	22%
Disability Insurance	Line Maintenance	\$ 2,848	0%	100%	Linear Feet	78%	22%
Employee Health Insurance	Line Maintenance	\$ 174,208	0%	100%	Linear Feet	78%	22%
Life Insurance	Line Maintenance	\$ 773	0%	100%	Linear Feet	78%	22%
Employee Service Awards	Line Maintenance	\$ 680	0%	100%	Linear Feet	78%	22%
Retirement Sick Leave Pmt	Line Maintenance	\$ 2,023	0%	100%	Linear Feet	78%	22%
Construction Materials	Line Maintenance	\$ 80,000	0%	100%	Linear Feet	78%	22%
Printing	Line Maintenance	\$ 200	0%	100%	Linear Feet	78%	22%
Postage	Line Maintenance	\$ 750	0%	100%	Linear Feet	78%	22%
Horticultural Supplies	Line Maintenance	\$ 2,000	0%	100%	Linear Feet	78%	22%
Janitorial Supplies	Line Maintenance	\$ 500	0%	100%	Linear Feet	78%	22%
Fuel Oil & Lubricants	Line Maintenance	\$ 76,875	0%	100%	Linear Feet	78%	22%
Parts-Fleet Maintenance	Line Maintenance	\$ 40,000	0%	100%	Linear Feet	78%	22%
Equipment Parts	Line Maintenance	\$ 35,000	0%	100%	Linear Feet	78%	22%
Communication Equipment	Line Maintenance	\$ 3,100	0%	100%	Linear Feet	78%	22%
Instruments & Apparatus	Line Maintenance	\$ 3,582	0%	100%	Linear Feet	78%	22%
Tools	Line Maintenance	\$ 12,000	0%	100%	Linear Feet	78%	22%
Outside Work	Line Maintenance	\$ 55,000	0%	100%	Linear Feet	78%	22%
Uniforms	Line Maintenance	\$ 10,000	0%	100%	Linear Feet	78%	22%
Safety Equipment	Line Maintenance	\$ 17,000	0%	100%	Linear Feet	78%	22%
Computer/Electronic Items	Line Maintenance	\$ 3,000	0%	100%	Linear Feet	78%	22%
Travel Training	Line Maintenance	\$ 5,970	0%	100%	Linear Feet	78%	22%
Public Communications Fee	Line Maintenance	\$ 5,199	0%	100%	Linear Feet	78%	22%
Computer Replacement Cost	Line Maintenance	\$ 3,254	0%	100%	Linear Feet	78%	22%
IT Support & Maintenance	Line Maintenance	\$ 73,381	0%	100%	Linear Feet	78%	22%
Printer Fees	Line Maintenance	\$ 29	0%	100%	Linear Feet	78%	22%
General Administrative Fee	Line Maintenance	\$ 71,802	0%	100%	Linear Feet	78%	22%
Locator Service Charge	Line Maintenance	\$ 109,734	0%	100%	Linear Feet	78%	22%
Self Insurance Chrgs	Line Maintenance	\$ 99,408	0%	100%	Linear Feet	78%	22%
Emp Health/Wellness Fee	Line Maintenance	\$ 6,844	0%	100%	Linear Feet	78%	22%
City University	Line Maintenance	\$ 3,803	0%	100%	Linear Feet	78%	22%
Insurance Administration	Line Maintenance	\$ 5,812	0%	100%	Linear Feet	78%	22%
Solid Waste	Line Maintenance	\$ 3,000	0%	100%	Linear Feet	78%	22%
Wireless Communications	Line Maintenance	\$ 14,501	0%	100%	Linear Feet	78%	22%
Dues	Line Maintenance	\$ 170	0%	100%	Linear Feet	78%	22%
Equipment Rentals	Line Maintenance	\$ 6,000	0%	100%	Linear Feet	78%	22%
Maintenance Agreements	Line Maintenance	\$ 6,000	0%	100%	Linear Feet	78%	22%
Vehicle Maintenance	Line Maintenance	\$ 32,000	0%	100%	Linear Feet	78%	22%
Equipment Maintenance	Line Maintenance	\$ 25,000	0%	100%	Linear Feet	78%	22%
License & Cert. Reimburse	Line Maintenance	\$ 700	0%	100%	Linear Feet	78%	22%
Noncontractual Services	Line Maintenance	\$ 9,000	0%	100%	Linear Feet	78%	22%
Miscellaneous Contractual	Line Maintenance	\$ 348,123	0%	100%	Linear Feet	78%	22%
Trucks	Line Maintenance	\$ 721,528	0%	100%	Linear Feet	78%	22%
Machine Tools & Implement	Line Maintenance	\$ 12,000	0%	100%	Linear Feet	78%	22%
<b>Total Operations &amp; Maintenance</b>		<b>\$ 16,544,776</b>					
<b>Debt Service</b>							
2002A SRF		\$ 140,000	100%	0%	City & District Use	0%	100%
2003B SRF		\$ 235,930	100%	0%	City & District Use	0%	100%
2004B SRF		\$ 42,125	100%	0%	City & District Use	0%	100%
2006B SRF		\$ 62,838	100%	0%	City & District Use	0%	100%
2007B SRF		\$ 126,566	100%	0%	City & District Use	0%	100%
2010A SRF DLP		\$ 3,424,049	100%	0%	City & District Use	0%	100%
2015 Sewer Revenue Bond		\$ 1,231,886	100%	0%	City & District Use	0%	100%
2017 Sewer Revenue Bond		\$ 1,067,375	100%	0%	City & District Use	0%	100%
2019 Sewer Revenue Bond		\$ 244,145	100%	0%	City & District Use	0%	100%
2020 Sewer Revenue Bond		\$ 470,425	100%	0%	City & District Use	0%	100%
2015 S.O. Refunding Sewer		\$ 497,900	100%	0%	City & District Use	0%	100%
<b>Total Debt Service</b>		<b>\$ 7,543,238</b>					
<b>Cash-Funded Capital</b>							
Cash Funded Capital		\$ 6,925,000	50%	50%	5-Year CIP	60%	40%
<b>Total Revenue Requirement</b>		<b>\$ 31,013,014</b>				<b>\$ 8,943,074</b>	<b>\$ 22,069,940</b>

**Schedule 2 Rate Analysis Results**

	Gross Cost Allocation	Less: Other Revenue & Use of Fund Balance	Net Cost Allocation
<b>Fixed Cost</b>	\$ 11,005,738		\$ 8,945,024
City & District Use	\$ 8,945,024		\$ 8,945,024
City Use Only	\$ 2,060,715	\$ (2,060,715)	\$ -
<b>Variable Cost</b>	\$ 20,007,276		\$ 15,037,510
City & District Use	\$ 13,124,916		\$ 13,124,916
City Use Only	\$ 6,882,359	\$ (4,969,765)	\$ 1,912,594
<b>Total</b>	<b>\$ 31,013,014</b>	<b>\$ (7,030,194)</b>	<b>\$ 23,982,534</b>
<b>% Shared System to Total System</b>			<b>92%</b>
<b>Fixed%</b>			<b>100%</b>
<b>Variable%</b>			<b>87%</b>

## APPENDIX E – CONNECTION FEE SCHEDULES

*Schedule 1 Fixed Asset Listing and Functional Allocations*

*Schedule 2 Sewer System Capacity and Level of Service*

*Schedule 3 Outstanding Debt Service*

*Schedule 4 Sewer Connection Fee Calculation*

*Schedule 5 Current and Calculated Connection Fees by Meter Size*

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value	% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
00000000002086	6310	Administration	LAND		100%	\$ 544,471	1976	\$ 544,471	4.78	\$ 2,000,932		\$ -	\$ 2,000,932
00000000002087	6310	Administration	LAND		100%	\$ 7,812	1977	\$ 7,812	4.45	\$ 33,891		\$ -	\$ 33,891
00000000002090	6330	Line Maintenance	SEWER LINES-DIST P	100%		\$ 493,928	1979	\$ 288,211	3.82	\$ 1,100,739		\$ -	\$ 1,100,739
00000000002094	6330	Line Maintenance	DIST 1144 LINES-P & F	100%		\$ 46,890	1980	\$ 27,078	3.54	\$ 36,932		\$ -	\$ 36,932
00000000002095	6330	Line Maintenance	SEWER LINES-FR SUBDIVIDER	100%		\$ 391,582	1985	\$ 112,049	3.54	\$ 397,005		\$ -	\$ 397,005
00000000000185	6330	Line Maintenance	TRUNK SEWERS	100%		\$ 1,575,167	1985	\$ 1,013,034	2.73	\$ 2,769,629		\$ -	\$ 2,769,629
00000000000186	6330	Line Maintenance	CLEAR CREEK CONSTRUCTION	100%		\$ 81,234	1985	\$ 56,672	2.73	\$ 160,409		\$ -	\$ 160,409
00000000000187	6330	Line Maintenance	WACO ROAD SWER LINE	100%		\$ 8,083	1985	\$ 3,900	2.73	\$ 10,663		\$ -	\$ 10,663
00000000000188	6330	Line Maintenance	B-16 OUTFALL & TRUNK LINE	100%		\$ 881,645	1985	\$ 567,087	2.73	\$ 1,590,440		\$ -	\$ 1,590,440
00000000000189	6330	Line Maintenance	HWY 83 N-SEWER CROSSINGS	100%		\$ 224,701	1985	\$ 144,532	2.73	\$ 386,149		\$ -	\$ 386,149
00000000000190	6330	Line Maintenance	ASHLEY STREET SEWERS	100%		\$ 29,820	1985	\$ 19,177	2.73	\$ 52,430		\$ -	\$ 52,430
00000000000191	6330	Line Maintenance	GRINDSTONE CREEK OUTFALL	100%		\$ 1,579,514	1985	\$ 987,361	2.73	\$ 2,644,760		\$ -	\$ 2,644,760
00000000000192	6330	Line Maintenance	UPPER HINKSON CREEK OUTFALL	100%		\$ 2,935,596	1985	\$ 1,888,067	2.73	\$ 5,161,968		\$ -	\$ 5,161,968
00000000000193	6330	Line Maintenance	SEWER LINES	100%		\$ 39,989	1985	\$ 19,111	2.73	\$ 175,279		\$ -	\$ 175,279
00000000000194	6330	Line Maintenance	HINKSON PERCHE SITE 15	100%		\$ 401,449	1985	\$ 402,446	2.73	\$ 1,100,291		\$ -	\$ 1,100,291
00000000000195	6330	Line Maintenance	HINKSON PERCHE SIT 155	100%		\$ 43,500	1979	\$ 43,500	3.82	\$ 196,138		\$ -	\$ 196,138
00000000000196	6330	Treatment Plant / Field O&M	SLUDGE DISPOSAL FACILITE		100%	\$ 787,866	1983	\$ 58,253	2.82	\$ 164,317		\$ -	\$ 164,317
00000000000197	6330	Line Maintenance	INTERCEPTOR P&C RELIEF	100%		\$ 223,905	1983	\$ 139,470	2.82	\$ 393,409		\$ -	\$ 393,409
00000000000198	6330	Line Maintenance	TRUNK SEWERS	100%		\$ 85,885	1983	\$ 53,945	2.82	\$ 151,064		\$ -	\$ 151,064
00000000000199	6330	Line Maintenance	FIRE STATION 6 SEWER LINE	100%		\$ 11,956	1983	\$ 7,448	2.82	\$ 21,009		\$ -	\$ 21,009
00000000000200	6323	Treatment Plant / Field O&M	SLUDGE TESTING		100%	\$ 244,110	1985	\$ 31,002	2.73	\$ 84,780	100%	\$ 84,780	\$ -
00000000000213	6330	Line Maintenance	DONATED SEWER LINES	100%		\$ 198,100	1984	\$ 126,397	2.77	\$ 348,887	100%	\$ 348,887	\$ -
00000000000214	6330	Line Maintenance	DONATED SEWER LINES	100%		\$ 238,441	1985	\$ 193,340	2.73	\$ 419,231	100%	\$ 419,231	\$ -
000000000006888	6310	Administration	MCC4		100%	\$ 7,800	1983	\$ 536	2.82	\$ 1,513		\$ -	\$ 1,513
000000000006889	6310	Administration	MCC4		100%	\$ 7,800	1983	\$ 536	2.82	\$ 1,513		\$ -	\$ 1,513
000000000006890	6310	Administration	MCC4		100%	\$ 7,800	1983	\$ 536	2.82	\$ 1,513		\$ -	\$ 1,513
000000000006906	6310	Administration	MCC5		100%	\$ 7,083	1983	\$ 487	2.82	\$ 1,373		\$ -	\$ 1,373
000000000006907	6310	Administration	MCC5		100%	\$ 7,083	1983	\$ 487	2.82	\$ 1,373		\$ -	\$ 1,373
000000000006908	6310	Administration	MCC5		100%	\$ 7,083	1983	\$ 487	2.82	\$ 1,373		\$ -	\$ 1,373
000000000006909	6310	Administration	MCC5		100%	\$ 7,083	1983	\$ 487	2.82	\$ 1,373		\$ -	\$ 1,373
000000000006910	6310	Administration	MCC5		100%	\$ 7,083	1983	\$ 487	2.82	\$ 1,373		\$ -	\$ 1,373
000000000006911	6310	Administration	MCC5		100%	\$ 7,083	1983	\$ 487	2.82	\$ 1,373		\$ -	\$ 1,373
000000000006947	6310	Administration	MCC8		100%	\$ 7,800	1983	\$ 536	2.82	\$ 1,513		\$ -	\$ 1,513
000000000006959	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006960	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006961	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006962	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006963	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006964	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006965	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006966	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006967	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006968	6310	Administration	MCC-3		100%	\$ 7,010	1983	\$ 482	2.82	\$ 1,359		\$ -	\$ 1,359
000000000006973	6310	Administration	OVERHEAD CRANE - 5-TON		100%	\$ 10,964	1983	\$ 754	2.82	\$ 2,128		\$ -	\$ 2,128
000000000006983	6310	Administration	METHANE BOILER		100%	\$ 30,000	1983	\$ -	2.82	\$ -		\$ -	\$ -
000000000006984	6310	Administration	AIR COMPRESSOR		100%	\$ 9,327	1983	\$ -	2.82	\$ -		\$ -	\$ -
000000000006989	6310	Administration	NATURAL GAS BOILER (DIESEL)		100%	\$ 30,000	1983	\$ -	2.82	\$ -		\$ -	\$ -
000000000007017	6310	Administration	HEAT EXCHANGER (SECONDARY CONV)		100%	\$ 10,964	1983	\$ -	2.82	\$ -		\$ -	\$ -
000000000007098	6310	Administration	OVERHEAD 10 TON CRANE		100%	\$ 16,692	1983	\$ 1,148	2.82	\$ 3,237		\$ -	\$ 3,237
000000000007099	6310	Administration	SEWER PLANT-ENGINEERING		100%	\$ 799,438	1983	\$ 488,636	2.82	\$ 1,408,526		\$ -	\$ 1,408,526
000000000007100	6310	Administration	UPPER BEAR-PERCHE OUTFALL	100%		\$ 183,740	1983	\$ 102,130	2.82	\$ 288,082		\$ -	\$ 288,082
000000000007101	6310	Administration	UPPER BEAR-PERCHE OUTFALL	100%		\$ 5,925,654	1983	\$ 3,715,941	2.82	\$ 10,480,569		\$ -	\$ 10,480,569
000000000007102	6310	Administration	LOWER PERCHE OUTFALL	100%		\$ 190,522	1983	\$ 81,416	2.82	\$ 229,636		\$ -	\$ 229,636
000000000007103	6310	Administration	LOWER HINKSON OUTFALL	100%		\$ 6,991,793	1983	\$ 4,361,036	2.82	\$ 12,301,332		\$ -	\$ 12,301,332

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value	% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
00000000007104	6310	Administration	LOWER PERCHE OUTFALL	100%		\$ 6,100,043	1983	\$ 3,804,824	2.82	\$ 10,732,403		\$ -	\$ 10,732,403
00000000007105	6310	Administration	UPPER HINSON RELIEF	100%		\$ 186,773	1983	\$ 116,496	2.82	\$ 528,605		\$ -	\$ 528,605
00000000007106	6310	Administration	MILL CREEK SEWER SEC. I	100%		\$ 85,804	1983	\$ 53,384	2.82	\$ 150,808		\$ -	\$ 150,808
00000000007107	6310	Administration	MILL CREEK SEWER SEC. II	100%		\$ 85,804	1983	\$ 53,384	2.82	\$ 150,808		\$ -	\$ 150,808
00000000007109	6310	Administration	HINSON-PERCHE SEWER PLNT	100%		\$ 34,770	1983	\$ 21,686	2.82	\$ 61,170		\$ -	\$ 61,170
00000000007110	6310	Administration	ARCHAEOLOGICAL SERVICES	100%		\$ 330,651	1983	\$ 206,277	2.82	\$ 581,854		\$ -	\$ 581,854
00000000007111	6310	Administration	MILL CREEK SEWER-SEC 2	100%		\$ 1,072,275	1983	\$ 668,817	2.82	\$ 1,886,557		\$ -	\$ 1,886,557
00000000007112	6310	Administration	MILL CREEK SEWER-SEC 1	100%		\$ 720,476	1983	\$ 449,388	2.82	\$ 1,267,605		\$ -	\$ 1,267,605
00000000007114	6310	Administration	ADMIN. BLDG.-SEWER PLANT	100%		\$ 688,029	1983	\$ 52,737	2.82	\$ 148,756		\$ -	\$ 148,756
00000000007115	6310	Administration	PUMP STATION-SEWER PLNT	100%		\$ 4,526,268	1983	\$ 381,511	2.82	\$ 1,076,142		\$ -	\$ 1,076,142
00000000007116	6310	Administration	PRIMARY CLARIFIER-SEW PLT	100%		\$ 1,308,974	1983	\$ 107,105	2.82	\$ 302,115		\$ -	\$ 302,115
00000000007118	6310	Administration	FINAL CLARIFIER-SEW PLANT	100%		\$ 1,591,391	1983	\$ 156,367	2.82	\$ 443,070		\$ -	\$ 443,070
00000000007119	6310	Administration	DIGESTER-SEWER PLANT	100%		\$ 4,494,455	1983	\$ 355,311	2.82	\$ 1,002,237		\$ -	\$ 1,002,237
00000000007120	6310	Administration	THICKENER-SEWER PLANT	100%		\$ 352,702	1983	\$ 27,792	2.82	\$ 78,384		\$ -	\$ 78,384
00000000007121	6310	Administration	SLUDGE TANK & LAGOON-PLT	100%		\$ 967,791	1983	\$ 90,191	2.82	\$ 236,197		\$ -	\$ 236,197
00000000007122	6310	Administration	INFILTRATION COMPLEX-PLT	100%		\$ 556,556	1983	\$ 43,783	2.82	\$ 123,500		\$ -	\$ 123,500
00000000007123	6310	Administration	GARAGE-SEWER PLANT	100%		\$ 430,643	1983	\$ 33,729	2.82	\$ 95,141		\$ -	\$ 95,141
00000000007124	6310	Administration	ROADWAYS-SEWER PLANT	100%		\$ 736,360	1983	\$ -	2.82	\$ -		\$ -	\$ -
00000000007126	6310	Administration	LAND-SEWER PLANT	100%		\$ 556,850	1983	\$ 556,850	2.82	\$ 1,567,907		\$ -	\$ 1,567,907
00000000007127	6310	Administration	ENGINEERING-SEWER PLANT	100%		\$ 972,967	1983	\$ 51,265	2.82	\$ 144,806		\$ -	\$ 144,806
00000000007128	6310	Administration	SEWER PLANT-MISC. COSTS	100%		\$ 32,071	1983	\$ 2,443	2.82	\$ 6,891		\$ -	\$ 6,891
00000000007145	6330	Line Maintenance	INFILTRATION/OUTFLOW ANAL	100%		\$ 186,244	1985	\$ 21,729	2.73	\$ 59,408	100%	\$ 59,408	\$ -
00000000008306	6330	Line Maintenance	UPPER HINSON OUTFALL SEC2	100%		\$ 1,715,886	1986	\$ 1,115,047	2.67	\$ 2,977,555		\$ -	\$ 2,977,555
00000000008307	6330	Line Maintenance	INTERCEPTOR SEWERS H-6-A	100%		\$ 159,693	1986	\$ 104,177	2.67	\$ 278,168		\$ -	\$ 278,168
00000000008308	6330	Treatment Plant/Field O&M	SLUDGE MANAGEMENT	100%	100%	\$ 47,800	1986	\$ 6,679	2.67	\$ 17,835	100%	\$ 17,835	\$ -
00000000008309	6330	Line Maintenance	DEAR LAKE SOUTH SEWER	100%		\$ 179,951	1986	\$ 117,393	2.67	\$ 313,480		\$ -	\$ 313,480
00000000008310	6330	Line Maintenance	LAKE WOODRALL SEWER LINE	100%		\$ 52,003	1986	\$ 33,194	2.67	\$ 90,242		\$ -	\$ 90,242
00000000008318	6310	Administration	TREATMENT PLANT-ENG SERV.	100%	100%	\$ 82,857	1986	\$ 6,512	2.67	\$ 22,730		\$ -	\$ 22,730
00000000008319	6330	Line Maintenance	RIGHT-OF-WAYS-CLEAR. MILL	100%		\$ 288,222	1985	\$ 185,355	2.73	\$ 508,760		\$ -	\$ 508,760
00000000008320	6330	Line Maintenance	REHAB OF SEWER LINES	100%		\$ 222,980	1986	\$ 145,958	2.67	\$ 388,958		\$ -	\$ 388,958
00000000008326	6330	Line Maintenance	DONATED SEWER LINES	100%		\$ 950,000	1986	\$ 620,540	2.67	\$ 1,657,053	100%	\$ 1,657,053	\$ -
00000000008325	6330	Line Maintenance	H-17B GRINDSTONE CREEK	100%		\$ 623,946	1985	\$ 401,782	2.73	\$ 1,088,470		\$ -	\$ 1,088,470
00000000008328	6330	Treatment Plant/Field O&M	SLUDGE MANAGEMENT	100%	100%	\$ 128,000	1987	\$ 21,698	2.60	\$ 56,482	100%	\$ 56,482	\$ -
00000000008329	6330	Line Maintenance	WOODRALL SOUTH SEWER	100%		\$ 19,500	1987	\$ 12,802	2.60	\$ 33,595		\$ -	\$ 33,595
00000000008328	6330	Line Maintenance	TRUNK SEWER H-9	100%		\$ 23,222	1987	\$ 15,278	2.60	\$ 38,771		\$ -	\$ 38,771
00000000008338	6330	Line Maintenance	R-O-W FOR MISC	100%		\$ 29,379	1985	\$ 18,893	2.73	\$ 51,654		\$ -	\$ 51,654
00000000008344	6330	Line Maintenance	SHORING JACK	100%		\$ 5,643	1987	\$ 500	2.60	\$ 1,302		\$ -	\$ 1,302
00000000008373	6330	Line Maintenance	ALUM. SKELETON BOX	100%		\$ 5,643	1987	\$ 500	2.60	\$ 1,302		\$ -	\$ 1,302
00000000008377	6330	Treatment Plant/Field O&M	1988 6000 GAL. TANKER TRAILER	100%		\$ 35,644	1988	\$ 3,500	2.54	\$ 8,883	100%	\$ 8,883	\$ -
00000000008338	6320	Treatment Plant/Field O&M	1988 6000 GAL. TANKER TRAILER	100%		\$ 35,644	1988	\$ 3,500	2.54	\$ 8,883	100%	\$ 8,883	\$ -
00000000008367	6315	Engineering	ANAL. CONTRACTORS' CLAIMS	100%		\$ 78,317	1986	\$ 11,585	2.67	\$ 30,935		\$ -	\$ 30,935
00000000008371	6330	Line Maintenance	SEWER DISTRICT #129	100%		\$ 60,748	1987	\$ 40,294	2.60	\$ 104,989		\$ -	\$ 104,989
00000000008372	6330	Line Maintenance	DONATED SEWER LINES	100%		\$ 670,851	1987	\$ 444,975	2.60	\$ 1,158,300	100%	\$ 1,158,300	\$ -
00000000008395	6330	Line Maintenance	H-8-2A ON OAKLAWN DRIVE	100%		\$ 24,554	1988	\$ 16,534	2.54	\$ 41,964		\$ -	\$ 41,964
00000000008396	6330	Line Maintenance	INTERCEPTOR SEWER H-17A	100%		\$ 570,157	1988	\$ 383,945	2.54	\$ 974,442		\$ -	\$ 974,442
00000000008397	6330	Line Maintenance	H17B SEWER	100%		\$ 70,082	1988	\$ 47,193	2.54	\$ 119,776		\$ -	\$ 119,776
00000000008398	6330	Line Maintenance	AIRPORT SEWER SYSTEM	100%		\$ 105,969	1988	\$ 71,270	2.54	\$ 180,882		\$ -	\$ 180,882
00000000008399	6330	Line Maintenance	SEWER DISTRICT #128	100%		\$ 34,925	1988	\$ 23,283	2.54	\$ 59,090		\$ -	\$ 59,090
00000000008340	6330	Line Maintenance	MIDAS MUFFLER SEWER	100%		\$ 18,955	1988	\$ 12,638	2.54	\$ 32,071		\$ -	\$ 32,071
00000000008341	6330	Line Maintenance	SEWER DISTRICT #129	100%		\$ 9,683	1988	\$ 6,521	2.54	\$ 16,551		\$ -	\$ 16,551
00000000008348	6330	Line Maintenance	DONATED SEWER LINES	100%		\$ 941,400	1988	\$ 633,940	2.54	\$ 1,626,924	100%	\$ 1,626,924	\$ -
00000000008349	6330	Line Maintenance	BROADWAY & MCBAIN SEWER	100%		\$ 33,189	1988	\$ 22,328	2.54	\$ 56,668		\$ -	\$ 56,668
00000000009244	6330	Line Maintenance	HIGHLANDS INTER. SEWER	100%		\$ 11,700	1988	\$ 7,888	2.64	\$ 20,020		\$ -	\$ 20,020
00000000009286	6330	Line Maintenance	INTERCEPTOR SEWER-STA. 5	100%		\$ 16,742	1988	\$ 11,430	2.49	\$ 28,406		\$ -	\$ 28,406
00000000009287	6330	Line Maintenance	TRUNK SEWER B-10	100%		\$ 15,383	1989	\$ 10,488	2.49	\$ 26,066		\$ -	\$ 26,066
00000000009414	6323	Treatment Plant/Field O&M	POLE BARN STORAGE FACIL.	100%		\$ 38,506	1988	\$ 6,096	2.49	\$ 15,149		\$ -	\$ 15,149
00000000009481	6310	Administration	LAND	100%		\$ 80,800	1980	\$ 80,800	2.42	\$ 147,366		\$ -	\$ 147,366
00000000009803	6330	Line Maintenance	DONATED SEWER LINES-FY 90	100%		\$ 1,042,740	1980	\$ 723,246	2.42	\$ 1,752,988	100%	\$ 1,752,988	\$ -



Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value	% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
00000000000000000000	6330	Line Maintenance	SEWER PRESSURE GROUTING	100%		\$ 59,036	1990	\$ 41,356	2.42	\$ 100,238		\$ -	\$ 100,238
0000000000000137	6330	Line Maintenance	DONATED SEWER LINES FY81	100%		\$ 1,240,200	1991	\$ 871,208	2.37	\$ 2,068,559	100%	\$ 2,068,559	\$ -
0000000000000189	6330	Line Maintenance	TRUNK SEWER H-9, PHASE II	100%		\$ 27,395	1991	\$ 19,187	2.37	\$ 45,514		\$ -	\$ 45,514
0000000000000189	6330	Line Maintenance	SEWER LINE REHAB-1990	100%		\$ 138,136	1981	\$ 90,170	2.37	\$ 213,868		\$ -	\$ 213,868
0000000000000191	6330	Line Maintenance	BC JAIL SEWER EXT B-13 II	100%		\$ 89,384	1991	\$ 90,700	2.37	\$ 144,197		\$ -	\$ 144,197
0000000000000192	6330	Line Maintenance	TRUNK SEWER H-9-29B-10	100%		\$ 68,773	1991	\$ 48,395	2.37	\$ 114,797		\$ -	\$ 114,797
0000000000000193	6330	Line Maintenance	TRUNK SEWER B-4	100%		\$ 187,433	1991	\$ 131,868	2.37	\$ 312,871		\$ -	\$ 312,871
0000000000000193	6323	Treatment Plant /Field O&M	DIGESTOR COVER		100%	\$ 261,642	1991	\$ 57,222	2.37	\$ 136,733		\$ -	\$ 136,733
0000000000000194	6320	Treatment Plant /Field O&M	WASTEWATER ALT. SLUDY		100%	\$ 217,924	1991	\$ 58,113	2.37	\$ 137,847	100%	\$ 137,847	\$ -
0000000000000195	6330	Line Maintenance	SEWER DISTRICT #127		100%	\$ 14,771	1991	\$ 10,395	2.37	\$ 24,658		\$ -	\$ 24,658
0000000000000196	6330	Line Maintenance	B-6 TRUNK SEWER		100%	\$ 44,365	1991	\$ 31,220	2.37	\$ 74,057		\$ -	\$ 74,057
0000000000000197	6330	Line Maintenance	SEWER DISTRICT #132 CRSTLD/ROL		100%	\$ 38,770	1991	\$ 20,245	2.37	\$ 48,023		\$ -	\$ 48,023
0000000000000198	6330	Line Maintenance	MORRIS INTERCEPTOR SEWER		100%	\$ 20,716	1991	\$ 14,577	2.37	\$ 34,578		\$ -	\$ 34,578
0000000000000200	6323	Treatment Plant /Field O&M	FUEL STORAGE TANKS		100%	\$ 28,187	1991	\$ 4,690	2.37	\$ 10,888		\$ -	\$ 10,888
0000000000000200	6330	Line Maintenance	SEWER DIST #134		100%	\$ 28,904	1992	\$ 20,632	2.30	\$ 47,471		\$ -	\$ 47,471
0000000000000200	6330	Line Maintenance	SEWER DIST #135		100%	\$ 6,477	1992	\$ 4,624	2.30	\$ 10,638		\$ -	\$ 10,638
0000000000000200	6330	Line Maintenance	LITTLE BONNE FEMME PUMP		100%	\$ 1,108,318	1992	\$ 323,263	2.30	\$ 743,795		\$ -	\$ 743,795
0000000000000200	6330	Line Maintenance	DONATED SEWER LINES-FY92		100%	\$ 2,035,290	1992	\$ 1,452,798	2.30	\$ 3,342,601	100%	\$ 3,342,601	\$ -
0000000000000200	6330	Line Maintenance	DONATED SEWER LINES-FY93		100%	\$ 1,035,150	1993	\$ 749,353	2.20	\$ 1,649,462	100%	\$ 1,649,462	\$ -
0000000000000200	6330	Line Maintenance	TRUNK SEWER H-15		100%	\$ 18,486	1993	\$ 11,833	2.20	\$ 26,266		\$ -	\$ 26,266
0000000000000200	6330	Line Maintenance	ASHBY WEST SEWERS		100%	\$ 29,715	1993	\$ 21,512	2.20	\$ 47,351		\$ -	\$ 47,351
0000000000000200	6330	Line Maintenance	SEWER REHAB H-5		100%	\$ 37,570	1993	\$ 27,190	2.20	\$ 59,850		\$ -	\$ 59,850
0000000000000200	6330	Line Maintenance	H-21 R-P-2 SEWER PROJECTS		100%	\$ 810,939	1993	\$ 587,083	2.20	\$ 1,292,273		\$ -	\$ 1,292,273
0000000000000200	6323	Treatment Plant /Field O&M	NEW ROOF FOR DIGESTOR		100%	\$ 31,995	1993	\$ 8,338	2.20	\$ 20,555		\$ -	\$ 20,555
0000000000000200	6324	Treatment Plant /Field O&M	LABCONCO FUME HOOD/BLOWER		100%	\$ 9,363	1994	\$ 136	2.12	\$ 414		\$ -	\$ 414
0000000000000200	6330	Line Maintenance	DONATED SEWER LINES-FY94		100%	\$ 3,455,052	1994	\$ 2,536,060	2.12	\$ 5,378,808	100%	\$ 5,378,808	\$ -
0000000000000200	6330	Line Maintenance	SEWER DISTRICT #131		100%	\$ 30,941	1993	\$ 22,425	2.20	\$ 49,361		\$ -	\$ 49,361
0000000000000200	6320	Treatment Plant /Field O&M	SLUDGE INJECTION BASIN		100%	\$ 15,194	1995	\$ 1,518	2.10	\$ 3,184		\$ -	\$ 3,184
0000000000000200	6330	Line Maintenance	FY95 DONATED SEWER LINES		100%	\$ 13,707	1995	\$ 1,371	2.10	\$ 2,874	100%	\$ 2,874	\$ -
0000000000000200	6330	Line Maintenance	SEW DIST #130-ST CHAS RD		100%	\$ 107,763	1995	\$ 80,187	2.10	\$ 168,094		\$ -	\$ 168,094
0000000000000200	6310	Administration	WETLANDS		100%	\$ 22,379,018	1995	\$ 8,202,479	2.10	\$ 17,194,714		\$ -	\$ 17,194,714
0000000000000200	6310	Administration	WETLANDS 93 FLOOD REPAIR		100%	\$ 868,633	1995	\$ 325,835	2.10	\$ 693,042		\$ -	\$ 693,042
0000000000000200	6330	Line Maintenance	GEORGETOWN STN INTERCEPTO		100%	\$ 62,895	1996	\$ 47,394	2.04	\$ 95,562		\$ -	\$ 95,562
0000000000000200	6330	Line Maintenance	DONATED SEWER LINES FY96		100%	\$ 2,483,699	1996	\$ 1,873,227	2.04	\$ 3,821,347	100%	\$ 3,821,347	\$ -
0000000000000200	6330	Line Maintenance	N HAMPTON VILL SEW EXTENS		100%	\$ 100,071	1996	\$ 75,475	2.04	\$ 153,967		\$ -	\$ 153,967
0000000000000200	6330	Line Maintenance	HERITAGE MEAD TRUCK SEWER		100%	\$ 109,060	1996	\$ 82,254	2.04	\$ 167,797		\$ -	\$ 167,797
0000000000000200	6330	Treatment Plant /Field O&M	SLUDGE INJECTION LEAD		100%	\$ 411,842	1996	\$ 411,842	2.04	\$ 840,353		\$ -	\$ 840,353
0000000000000200	6330	Line Maintenance	FY95 SEWER MAIN REHAB		100%	\$ 48,060	1996	\$ 36,248	2.04	\$ 73,945		\$ -	\$ 73,945
0000000000000200	6330	Line Maintenance	SEWER DISTRICT 143		100%	\$ 71,219	1996	\$ 53,720	2.04	\$ 109,588		\$ -	\$ 109,588
0000000000000200	6330	Line Maintenance	SEWER DISTRICT #147		100%	\$ 23,022	1996	\$ 17,364	2.04	\$ 36,423		\$ -	\$ 36,423
0000000000000200	6330	Line Maintenance	SEWER DIST #140 WORLEY ST		100%	\$ 16,426	1996	\$ 12,380	2.04	\$ 25,274		\$ -	\$ 25,274
0000000000000200	6330	Line Maintenance	RT 763 SEWER RELOCATION		100%	\$ 7,139	1997	\$ 5,414	1.97	\$ 10,659		\$ -	\$ 10,659
0000000000000200	6330	Line Maintenance	DONATED SEWER LINES-FY99		100%	\$ 12,658	1997	\$ 9,800	1.97	\$ 18,902		\$ -	\$ 18,902
0000000000000200	6330	Line Maintenance	LIQ WASTE RECEIVING STN		100%	\$ 1,006,830	1989	\$ 688,170	2.49	\$ 1,710,227	100%	\$ 1,710,227	\$ -
0000000000000200	6330	Line Maintenance	FY97 DONATED SEWER LINES		100%	\$ 105,180	1997	\$ 10,518	1.97	\$ 20,709		\$ -	\$ 20,709
0000000000000200	6323	Treatment Plant /Field O&M	LIQ WASTE RECEIVING STN		100%	\$ 1,055,718	1997	\$ 806,898	1.97	\$ 1,588,711	100%	\$ 1,588,711	\$ -
0000000000000200	6330	Line Maintenance	LITTLE BONNE FEMME FORCE		100%	\$ 80,786	1997	\$ 61,746	1.97	\$ 121,573		\$ -	\$ 121,573
0000000000000200	6320	Treatment Plant /Field O&M	SLUDGE INJECTION FACILITY		100%	\$ 11,055	1997	\$ 84,116	1.97	\$ 165,817		\$ -	\$ 165,817
0000000000000200	6330	Line Maintenance	IMPROVEMENTS		100%	\$ 35,000	1970	\$ -	8.30	\$ -		\$ -	\$ -
0000000000000200	6330	Line Maintenance	IMPROVEMENTS		100%	\$ 8,477	1957	\$ -	15.84	\$ -		\$ -	\$ -
0000000000000200	6330	Line Maintenance	IMPROVEMENTS		100%	\$ 179,040	1920	\$ -	45.89	\$ -		\$ -	\$ -
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 40,724	1990	\$ 3,368	96.50	\$ 190,170		\$ -	\$ 190,170
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 87,201	1933	\$ 10,438	67.47	\$ 704,089		\$ -	\$ 704,089
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 181,019	1940	\$ 33,914	47.39	\$ 1,607,280		\$ -	\$ 1,607,280
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 56,843	1950	\$ 15,953	22.49	\$ 358,758		\$ -	\$ 358,758
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 70,542	1953	\$ 22,635	19.12	\$ 432,667		\$ -	\$ 432,667
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 571,409	1956	\$ 199,079	16.57	\$ 3,299,515		\$ -	\$ 3,299,515
0000000000000200	6330	Line Maintenance	SEWER LINES		100%	\$ 238,163	1960	\$ 91,830	13.92	\$ 1,264,251		\$ -	\$ 1,264,251

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value		% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
										RCMLD				
00000000020541	6330	Line Maintenance	SEWER LINES	100%		\$ 42,725	1959	\$ 34,013	12.73	\$ 432,957			\$ -	\$ 432,957
00000000020542	6330	Line Maintenance	SEWER LINES	100%		\$ 408,467	1964	\$ 173,898	12.25	\$ 2,130,832			\$ -	\$ 2,130,832
00000000020543	6330	Line Maintenance	SEWER LINES	100%		\$ 158,130	1969	\$ 71,771	9.04	\$ 848,684			\$ -	\$ 848,684
00000000020544	6330	Line Maintenance	SEWER LINES	100%		\$ 905,630	1970	\$ 444,334	8.30	\$ 3,890,163			\$ -	\$ 3,890,163
00000000020545	6330	Line Maintenance	SEWER LINES	100%		\$ 305,665	1972	\$ 153,410	6.54	\$ 1,003,694			\$ -	\$ 1,003,694
00000000020546	6330	Line Maintenance	SEWER LINES	100%		\$ 229,246	1973	\$ 119,099	6.05	\$ 720,822			\$ -	\$ 720,822
00000000020547	6330	Line Maintenance	SEWER LINES	100%		\$ 11,049	1974	\$ 5,641	5.68	\$ 32,026			\$ -	\$ 32,026
00000000020548	6330	Line Maintenance	SEWER LINES	100%		\$ 539,179	1975	\$ 290,933	5.18	\$ 1,508,473			\$ -	\$ 1,508,473
00000000020549	6330	Line Maintenance	SEWER LINES	100%		\$ 102,738	1976	\$ 56,550	4.78	\$ 270,126			\$ -	\$ 270,126
00000000020550	6330	Line Maintenance	SEWER LINES	100%		\$ 3,113,909	1977	\$ 1,742,194	4.46	\$ 7,756,762			\$ -	\$ 7,756,762
00000000020551	6330	Line Maintenance	SEWER LINES	100%		\$ 216,000	1969	\$ 103,480	9.04	\$ 935,331			\$ -	\$ 935,331
00000000020552	6330	Line Maintenance	SEWER LINES	100%		\$ 138,400	1970	\$ 67,677	8.30	\$ 562,054			\$ -	\$ 562,054
00000000020553	6330	Line Maintenance	SEWER LINES	100%		\$ 66,600	1971	\$ 33,234	7.25	\$ 241,021			\$ -	\$ 241,021
00000000020554	6330	Line Maintenance	SEWER LINES	100%		\$ 99,000	1972	\$ 50,418	6.54	\$ 329,896			\$ -	\$ 329,896
00000000020555	6330	Line Maintenance	SEWER LINES	100%		\$ 320,000	1973	\$ 186,169	6.05	\$ 1,305,707			\$ -	\$ 1,305,707
00000000020556	6330	Line Maintenance	SEWER LINES	100%		\$ 748,000	1974	\$ 396,033	5.66	\$ 2,248,589			\$ -	\$ 2,248,589
00000000020557	6330	Line Maintenance	SEWER LINES	100%		\$ 257,400	1975	\$ 138,857	5.16	\$ 719,988			\$ -	\$ 719,988
00000000020558	6330	Line Maintenance	SEWER LINES	100%		\$ 231,540	1976	\$ 127,238	4.78	\$ 607,735			\$ -	\$ 607,735
00000000020559	6330	Line Maintenance	SEWER LINES	100%		\$ 421,264	1977	\$ 226,278	4.46	\$ 1,346,938			\$ -	\$ 1,346,938
00000000020562	6330	Line Maintenance	UPPER HINKSON SEWER LINE	100%		\$ 410,394	1978	\$ 232,471	4.13	\$ 960,460			\$ -	\$ 960,460
00000000020564	6330	Line Maintenance	SEWER LINES	100%		\$ 220,265	1977	\$ 124,137	4.45	\$ 552,251			\$ -	\$ 552,251
00000000020565	6330	Line Maintenance	SEWER LINES	100%		\$ 156,559	1978	\$ 88,560	4.13	\$ 365,886			\$ -	\$ 365,886
00000000020566	6330	Line Maintenance	SEWER LINES	100%		\$ 264,060	1976	\$ 166,565	4.13	\$ 636,428			\$ -	\$ 636,428
00000000020590	6330	Line Maintenance	SEWER LINES DONATED	100%		\$ 398,265	1979	\$ 231,986	3.82	\$ 886,005	100%	\$ 886,005	\$ -	\$ -
00000000020593	6330	Line Maintenance	LAND-UP BEAR-PERCHE-12	100%		\$ 20,517	1979	\$ 20,517	3.82	\$ 78,359			\$ -	\$ 78,359
00000000020596	6330	Line Maintenance	LAND-TRUNK SEW ESMTS	100%		\$ 5,704	1960	\$ 5,704	3.54	\$ 20,208			\$ -	\$ 20,208
00000000020600	6330	Line Maintenance	SEWER LINES DONATED	100%		\$ 879,725	1981	\$ 530,204	3.24	\$ 1,720,218	100%	\$ 1,720,218	\$ -	\$ -
00000000020601	6330	Line Maintenance	SEWER DISTRICT 113	100%		\$ 171,253	1981	\$ 103,214	3.24	\$ 334,872			\$ -	\$ 334,872
00000000020602	6330	Line Maintenance	SEWER DISTRICT 115	100%		\$ 78,979	1981	\$ 47,601	3.24	\$ 154,438			\$ -	\$ 154,438
00000000020603	6330	Line Maintenance	SEWER LINES CAPEN PARK	100%		\$ 26,052	1981	\$ 679	3.24	\$ 2,203			\$ -	\$ 2,203
00000000020605	6330	Line Maintenance	SEWER LINES DONATED	100%		\$ 980,220	1982	\$ 220,741	3.00	\$ 861,882	100%	\$ 861,882	\$ -	\$ -
00000000020610	6330	Line Maintenance	POWELL TRAILER VILLAGE	100%		\$ 37,803	1982	\$ 23,166	3.00	\$ 69,463			\$ -	\$ 69,463
00000000020611	6330	Line Maintenance	SEWER GROUTING	100%		\$ 34,141	1982	\$ 20,921	3.00	\$ 62,730			\$ -	\$ 62,730
00000000020619	6330	Line Maintenance	SEWER LINES DONATED	100%		\$ 38,770	1983	\$ 24,150	2.82	\$ 88,120	100%	\$ 88,120	\$ -	\$ -
00000000020621	6330	Line Maintenance	DONATED SEWER LINES FY98	100%		\$ 578,878	1988	\$ 449,083	1.94	\$ 869,930	100%	\$ 869,930	\$ -	\$ -
00000000020622	8323	Treatment Plant /Field O&M	STRUCTURES & IMPROVEMENTS	100%		\$ 668,301	1988	\$ 260,999	1.94	\$ 486,236			\$ -	\$ 486,236
00000000020623	6323	Treatment Plant /Field O&M	FLOOD RELIEF STRUCTURES	100%		\$ 23,800	1998	\$ 10,512	1.94	\$ 20,364			\$ -	\$ 20,364
00000000020624	6330	Line Maintenance	SEWER DIST #136 ETI	100%		\$ 108,838	1998	\$ 84,277	1.94	\$ 163,262			\$ -	\$ 163,262
00000000020625	6315	Engineering	WASTEWATER FAC PLAN AMEND #6	100%		\$ 11,800	1998	\$ -	1.94	\$ -	100%	\$ -	\$ -	\$ -
00000000020626	6330	Line Maintenance	HYDRAULIC BREAKER ATTACHMENT	100%		\$ 6,995	1999	\$ 700	1.88	\$ 1,324			\$ -	\$ 1,324
00000000020627	6330	Treatment Plant /Field O&M	1989 ACRO 6000 GAL TANKER TRAILER	100%		\$ 34,588	1999	\$ 3,459	1.89	\$ 6,547			\$ -	\$ 6,547
00000000020628	6330	Line Maintenance	FY99 DONATED SEWER LINES	100%		\$ 1,368,119	1999	\$ 1,073,305	1.89	\$ 2,031,497	100%	\$ 2,031,497	\$ -	\$ -
00000000020629	6330	Line Maintenance	SEWER DIST #136 OLIVE ST.	100%		\$ 45,032	1999	\$ 35,327	1.89	\$ 66,866			\$ -	\$ 66,866
00000000020628	6310	Administration	FLOOD INTAKE WTU #3	100%		\$ 186,968	1999	\$ 87,286	1.89	\$ 165,173			\$ -	\$ 165,173
00000000020629	6330	Line Maintenance	MC-7 TRUNK SEWER	100%		\$ 140,236	1999	\$ 110,018	1.89	\$ 208,236			\$ -	\$ 208,236
00000000020630	6330	Line Maintenance	SEWER DISTRICT #137	100%		\$ 17,378	1999	\$ 13,633	1.89	\$ 25,804			\$ -	\$ 25,804
00000000020631	6320	Treatment Plant /Field O&M	2000 CASE 721C WHEEL LOADER	100%		\$ 123,138	2000	\$ 12,314	1.84	\$ 22,701	100%	\$ 22,701	\$ -	\$ -
00000000020630	6323	Treatment Plant /Field O&M	FLYGT SLUDGE INJECTION MIXER	100%		\$ 6,664	2000	\$ 566	1.84	\$ 1,044			\$ -	\$ 1,044
00000000020632	6330	Line Maintenance	STANLEY HYDRAULIC COMPACTOR	100%		\$ 6,360	2000	\$ 635	1.84	\$ 1,171			\$ -	\$ 1,171
00000000020633	6323	Treatment Plant /Field O&M	SULLIVAN DIESEL AIR COMPRESSOR	100%		\$ 12,132	2000	\$ 1,213	1.84	\$ 2,237			\$ -	\$ 2,237
00000000020634	6323	Treatment Plant /Field O&M	FLYGT MODEL 4670 MIXER & GUIDE	100%		\$ 18,955	2000	\$ 1,699	1.84	\$ 3,484			\$ -	\$ 3,484
00000000020635	6330	Line Maintenance	H-4 TRUNK SEWER	100%		\$ 162,626	2000	\$ 129,224	1.84	\$ 238,232			\$ -	\$ 238,232
00000000020636	6330	Line Maintenance	HINKSON CREEK BANK REPAIRS	100%		\$ 57,392	2000	\$ 28,054	1.84	\$ 51,719			\$ -	\$ 51,719
00000000020637	6330	Line Maintenance	RT B SOUTH	100%		\$ 88,000	2000	\$ 89,827	1.84	\$ 128,914			\$ -	\$ 128,914
00000000020638	6330	Line Maintenance	RICHMOND AVE. RELOCATION	100%		\$ 15,000	2000	\$ 11,918	1.84	\$ 21,872			\$ -	\$ 21,872
00000000020639	6330	Line Maintenance	DONATED SEWER LINES FY00	100%		\$ 3,387,793	2000	\$ 2,691,984	1.84	\$ 4,962,841	100%	\$ 4,962,841	\$ -	\$ -
00000000020640	6323	Treatment Plant /Field O&M	MODULAR FIBERGLASS BUILDING	100%		\$ 6,363	2001	\$ 638	1.81	\$ 1,151			\$ -	\$ 1,151
00000000020641	6330	Line Maintenance	HYDRAULIC SHORING BOX	100%		\$ 8,158	2001	\$ 816	1.81	\$ 1,475			\$ -	\$ 1,475
00000000020642	6320	Treatment Plant /Field O&M	WESTERDORF FRONT END LOADER	100%		\$ 5,299	2001	\$ 524	1.81	\$ 947	100%	\$ 947	\$ -	\$ -

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value	% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
00000000022542	6330	Line Maintenance	FY01 DONATED SEWER LINES	100%		\$ 1,660,780	2001	\$ 1,336,453	1.81	\$ 2,416,861	100%	\$ 2,416,861	\$ -
00000000022549	6310	Administration	WETLANDS UNIT NO. 4		100%	\$ 3,968,141	2001	\$ 2,061,858	1.81	\$ 3,728,558		\$ -	\$ 3,728,558
00000000022550	6330	Line Maintenance	B16 & B17 SEWERS	100%		\$ 1,340,335	2001	\$ 1,078,517	1.81	\$ 1,950,405		\$ -	\$ 1,950,405
00000000022551	6330	Line Maintenance	COW BRANCH OUTFALL	100%		\$ 2,071,509	2001	\$ 1,958,639	1.81	\$ 3,017,589		\$ -	\$ 3,017,589
00000000022552	6330	Line Maintenance	C-6 INTERCEPTOR	100%		\$ 218,876	2001	\$ 175,971	1.81	\$ 318,229		\$ -	\$ 318,229
00000000022553	6330	Line Maintenance	STREAMBANK REPAIR WTU #3	100%		\$ 141,370	2001	\$ 113,762	1.81	\$ 205,728		\$ -	\$ 205,728
00000000022554	6330	Line Maintenance	RT AC SEWER RELOCATION	100%		\$ 59,410	2001	\$ 30,699	1.81	\$ 55,516	100%	\$ 55,516	\$ -
00000000022555	6315	Engineering	CAPACITY ANAL MILL CREEK	100%		\$ 79,795	2001	\$ 64,270	1.81	\$ 116,227		\$ -	\$ 116,227
00000000022556	6330	Line Maintenance	SEWER DIST #155 MARIONMEDAVISTA	100%		\$ 45,192	2002	\$ 6,777	1.75	\$ 11,899		\$ -	\$ 11,899
00000000022909	6330	Line Maintenance	2002 STEP VAN	100%		\$ 24,989	2002	\$ 2,499	1.75	\$ 4,384		\$ -	\$ 4,384
00000000022912	6323	Treatment Plant/Field O&M	SLUDGE INJECTION BASIN MIXER		100%	\$ 47,279	2002	\$ 4,728	1.75	\$ 8,294	100%	\$ 8,294	\$ -
00000000022954	6330	Treatment Plant/Field O&M	2002 FORD TMI25 TRACTOR		100%	\$ 1,423,950	2002	\$ 1,190,246	1.75	\$ 2,095,348	100%	\$ 2,095,348	\$ -
00000000022974	6330	Line Maintenance	DONATED SEWER LINES FY02	100%		\$ 1,071,880	2002	\$ 873,383	1.75	\$ 1,532,108		\$ -	\$ 1,532,108
00000000022975	6330	Line Maintenance	SEWER MAIN REHAB	100%		\$ 129,841	2002	\$ 105,829	1.75	\$ 185,648		\$ -	\$ 185,648
00000000022976	6330	Line Maintenance	AMERICAN LEON PARK SEWER	100%		\$ 30,477	2002	\$ 24,434	1.75	\$ 43,564		\$ -	\$ 43,564
00000000022979	6321	Treatment Plant/Field O&M	FLOREA PROPERTY		100%	\$ 196,179	2002	\$ 186,179	1.75	\$ 328,600		\$ -	\$ 328,600
00000000022979	6330	Line Maintenance	FY02 SEWER REHAB	100%		\$ 495,715	2002	\$ 395,752	1.75	\$ 694,237		\$ -	\$ 694,237
00000000023070	6321	Treatment Plant/Field O&M	SLUDGE LEVEL MONITORING SYSTEM		100%	\$ 5,536	2003	\$ 554	1.71	\$ 948		\$ -	\$ 948
00000000023143	6324	Treatment Plant/Field O&M	ION CHROMATOGRAPH		100%	\$ 39,251	2003	\$ 3,925	1.71	\$ 6,724	100%	\$ 6,724	\$ -
00000000023154	6323	Treatment Plant/Field O&M	PUMP FOR CLEAR CREEK		100%	\$ 59,500	2003	\$ 5,940	1.71	\$ 10,193		\$ -	\$ 10,193
00000000023171	6330	Line Maintenance	FY09 DONATED SEWER LINES	100%		\$ 5,500	2003	\$ 1,112,823	1.71	\$ 3,619,674	100%	\$ 3,619,674	\$ -
00000000023172	6330	Line Maintenance	FISURE HILLS SUBDIVISION	100%		\$ 7,700	2003	\$ 6,352	1.71	\$ 10,882		\$ -	\$ 10,882
00000000023173	6330	Line Maintenance	SEWER DISTRICT #144	100%		\$ 81,585	2003	\$ 67,310	1.71	\$ 115,315		\$ -	\$ 115,315
00000000023281	6321	Treatment Plant/Field O&M	RHINO BOOM MOWER		100%	\$ 13,400	2004	\$ 1,340	1.61	\$ 2,160		\$ -	\$ 2,160
00000000023283	6330	Line Maintenance	DONATED SEWER LINES FY04	100%		\$ 1,674,339	2004	\$ 1,398,101	1.61	\$ 2,253,659	100%	\$ 2,253,659	\$ -
00000000023365	6330	Line Maintenance	GRINDSTONE CREEK/LOW SEWER	100%		\$ 3,327,450	2004	\$ 2,778,480	1.61	\$ 4,478,752		\$ -	\$ 4,478,752
00000000023367	6330	Line Maintenance	SEWER DIST #158 EDGEWOOD/WEST	100%		\$ 108,851	2004	\$ 90,952	1.61	\$ 145,559		\$ -	\$ 145,559
00000000023392	6330	Line Maintenance	EVERGREEN ACRES	100%		\$ 257,511	2004	\$ 215,025	1.61	\$ 346,609		\$ -	\$ 346,609
00000000023398	6330	Line Maintenance	EVERGREEN ACRES	100%		\$ 43,051	2004	\$ 35,952	1.61	\$ 57,953	100%	\$ 57,953	\$ -
00000000023388	6310	Administration	FACILITY PLAN UPDATE		100%	\$ 590,000	2004	\$ 417,508	1.61	\$ 672,998		\$ -	\$ 672,998
00000000023359	6330	Line Maintenance	SEWER DIST #157 ROLLINS	100%		\$ 188,645	2004	\$ 140,821	1.61	\$ 228,996		\$ -	\$ 228,996
00000000023400	6330	Line Maintenance	MC-6 CASCADES SEWER	100%		\$ 80,000	2005	\$ 8,000	1.54	\$ 12,322		\$ -	\$ 12,322
00000000023534	6323	Treatment Plant/Field O&M	1982 INT. BOOM TANDEM TRK W/FLAT BED		100%	\$ 74,156	2005	\$ 7,416	1.54	\$ 11,423	100%	\$ 11,423	\$ -
00000000023606	6324	Treatment Plant/Field O&M	SPECTROPHOTOMETER		100%	\$ 55,688	2005	\$ 5,570	1.54	\$ 8,579	100%	\$ 8,579	\$ -
00000000023614	6320	Treatment Plant/Field O&M	2005 NEW HOLLAND TRACTOR		100%	\$ 5,160,360	2005	\$ 4,361,124	1.54	\$ 6,717,387	100%	\$ 6,717,387	\$ -
00000000023645	6330	Line Maintenance	DONATED SEWER LINES FY05	100%		\$ 2,628,737	2005	\$ 2,221,593	1.54	\$ 3,421,892		\$ -	\$ 3,421,892
00000000023646	6330	Line Maintenance	UPPER HINSON OUTFALL RELIEF	100%		\$ 24,223	2005	\$ 20,474	1.54	\$ 31,537		\$ -	\$ 31,537
00000000023647	6330	Line Maintenance	SEWER DIST #141 GREEN VALLEY	100%		\$ 300,000	2005	\$ 185,000	1.54	\$ 284,953	100%	\$ 284,953	\$ -
00000000023648	6330	Line Maintenance	CAPACITY ANALYSIS & SYST MAP	100%		\$ 212,299	2005	\$ 179,418	1.54	\$ 276,355		\$ -	\$ 276,355
00000000023649	6330	Line Maintenance	SETTLER'S RIDGE B-20	100%		\$ 114,273	2005	\$ 96,574	1.54	\$ 148,752		\$ -	\$ 148,752
00000000023650	6330	Line Maintenance	WALNUT BROOK INTERCEPTOR	100%		\$ 517,596	2005	\$ 437,429	1.54	\$ 673,787		\$ -	\$ 673,787
00000000023651	6330	Line Maintenance	FY04 SEWER MAIN REHAB	100%		\$ 34,991	2005	\$ 29,572	1.54	\$ 45,550	100%	\$ 45,550	\$ -
00000000023652	6323	Treatment Plant/Field O&M	MLK DIGESTER REMOVAL		100%	\$ 23,617	2005	\$ 19,960	1.54	\$ 30,743		\$ -	\$ 30,743
00000000023653	6330	Line Maintenance	AT&T SEWER EXTENSION	100%		\$ 29,577	2006	\$ 2,968	1.48	\$ 4,392		\$ -	\$ 4,392
00000000023787	6321	Treatment Plant/Field O&M	PORTABLE ENGINE DRIVEN 6" PUMP		100%	\$ 7,068,285	2006	\$ 6,062,018	1.48	\$ 8,959,646	100%	\$ 8,959,646	\$ -
00000000023969	6330	Line Maintenance	DONATED SEWER LINES FY06	100%		\$ 94,292	2006	\$ 8,429	1.48	\$ 12,472		\$ -	\$ 12,472
00000000023988	6320	Treatment Plant/Field O&M	2007 FREIGHTLINER ROAD TRACTOR		100%	\$ 984,778	2006	\$ 842,200	1.48	\$ 1,246,159		\$ -	\$ 1,246,159
00000000023999	6330	Line Maintenance	FY06 SEWER MAIN REHAB	100%		\$ 60,515	2006	\$ 51,753	1.48	\$ 76,576		\$ -	\$ 76,576
00000000024000	6330	Line Maintenance	SEWER DISTRICT #158	100%		\$ 184,710	2006	\$ 157,963	1.48	\$ 233,728		\$ -	\$ 233,728
00000000024001	6330	Line Maintenance	S CAMPUS RELIEF SEWER PH 1	100%		\$ 35,192	2006	\$ 30,088	1.48	\$ 44,534		\$ -	\$ 44,534
00000000024002	6330	Line Maintenance	CONCRETE OFFICE & IND PLAZA	100%		\$ 1,306,945	2006	\$ 1,117,724	1.48	\$ 1,653,837		\$ -	\$ 1,653,837
00000000024003	6330	Line Maintenance	S GRINDSTONE OUTFALL PH 2/3	100%		\$ 30,124	2006	\$ 25,752	1.48	\$ 38,119		\$ -	\$ 38,119
00000000024004	6330	Line Maintenance	LIMERIK LAKE LOT 113A	100%		\$ 214,584	2006	\$ 183,516	1.48	\$ 271,536		\$ -	\$ 271,536
00000000024005	6330	Line Maintenance	EP-1 TRUNK - OPAL SMITH	100%		\$ 58,293	2006	\$ 49,820	1.48	\$ 73,715		\$ -	\$ 73,715
00000000024030	6330	Line Maintenance	COW BRANCH JIG PUMP STATION	100%		\$ 23,338	2006	\$ 2,334	1.48	\$ 3,453		\$ -	\$ 3,453
00000000024086	6320	Treatment Plant/Field O&M	HYDRAULIC TRASH PUMP ON TRAILER		100%	\$ 83,833	2007	\$ 8,383	1.44	\$ 12,068		\$ -	\$ 12,068
00000000024131	6330	Line Maintenance	CASE 4WD BACKHOE LOADER	100%		\$ 12,435	2007	\$ 1,244	1.44	\$ 1,791		\$ -	\$ 1,791
00000000024297	6323	Treatment Plant/Field O&M	SUBSERSIBLE PUMP		100%	\$ 15,776	2007	\$ 1,578	1.44	\$ 2,272		\$ -	\$ 2,272
00000000024321	6323	Treatment Plant/Field O&M	SLUDGE GRINDER MUFFIN MONSTER		100%							\$ -	\$ -

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value		% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
										RCNLD				
00000000024332	6323	Treatment Plant /Field O&M	MOYNO 2000 CC SLUDGE PUMP		100%	\$ 16,338	2007	\$ 1,534	1.44	\$ -	\$ 2,206		\$ -	\$ 2,206
00000000024352	6315	Engineering	2008 CHEV N3500 1 TON 4X4	100%		\$ 26,140	2007	\$ 4,268	1.44	\$ 6,144	\$ 6,144	100%	\$ 6,144	\$ -
00000000024370	6330	Line Maintenance	DONATED SEWER LINES FY07	100%		\$ 3,667,894	2007	\$ 3,087,369	1.44	\$ 4,444,508	\$ 4,444,508	100%	\$ 4,444,508	\$ -
00000000024443	6330	Line Maintenance	H-31 ENLARGEMENT	100%		\$ 824,093	2007	\$ 713,104	1.44	\$ 1,026,588	\$ -		\$ -	\$ 1,026,588
00000000024444	6323	Treatment Plant /Field O&M	CENTRIFUGE		100%	\$ 1,849,641	2007	\$ -	1.44	\$ -	\$ -		\$ -	\$ -
00000000024445	6330	Line Maintenance	SEWER DISTRICT #150	100%		\$ 196,780	2007	\$ 170,261	1.44	\$ 245,104	\$ -		\$ -	\$ 245,104
00000000024446	6330	Line Maintenance	CON AGG EP-3 TRUNK SEWER	100%		\$ 454,950	2007	\$ 393,678	1.44	\$ 566,729	\$ -		\$ -	\$ 566,729
00000000024447	6330	Line Maintenance	H-17S & FORK GRINDSTONE	100%		\$ 1,167,474	2007	\$ 1,010,218	1.44	\$ 1,454,287	\$ -		\$ -	\$ 1,454,287
00000000024448	6330	Line Maintenance	SEWER DISTRICT #149	100%		\$ 111,178	2007	\$ 96,205	1.44	\$ 138,494	\$ -		\$ -	\$ 138,494
00000000024449	6330	Line Maintenance	C-3 BRISTOL LAKE TRUNK SW	100%		\$ 135,118	2007	\$ 116,920	1.44	\$ 168,315	\$ -		\$ -	\$ 168,315
00000000024450	6330	Line Maintenance	C-3 UMC & FARM TRUNK	100%		\$ 303,049	2007	\$ 262,235	1.44	\$ 377,907	\$ -		\$ -	\$ 377,907
00000000024480	6330	Line Maintenance	2008 BOBCAT T250 TRACK LOADER	100%		\$ 50,332	2007	\$ 4,410	1.44	\$ 6,348	\$ -		\$ -	\$ 6,348
00000000024499	6323	Treatment Plant /Field O&M	4" SUBMERSIBLE PUMP		100%	\$ 13,371	2008	\$ -	1.38	\$ -	\$ -		\$ -	\$ -
00000000024526	6315	Engineering	2008 CHEVROLET SILVERADO X1500	100%		\$ 19,675	2008	\$ 2,951	1.38	\$ 4,073	\$ 4,073	100%	\$ 4,073	\$ -
00000000024527	6315	Engineering	2008 CHEVROLET SILVERADO 1600	100%		\$ 18,675	2008	\$ 3,361	1.38	\$ 4,673	\$ 4,673	100%	\$ 4,673	\$ -
00000000024548	6320	Treatment Plant /Field O&M	2008 CHEVROLET 1TON DUMP TRUCK		100%	\$ 38,830	2008	\$ 3,983	1.38	\$ 5,359	\$ -		\$ -	\$ 5,359
00000000024553	6330	Line Maintenance	2008 CHEVROLET K3500 1-TON 4WD	100%		\$ 42,425	2008	\$ 6,964	1.38	\$ 9,783	\$ 9,783	100%	\$ 9,783	\$ -
00000000024562	6323	Treatment Plant /Field O&M	JVC MUFFIN MONSTER		100%	\$ 15,778	2008	\$ 1,478	1.38	\$ 2,178	\$ -		\$ -	\$ 2,178
00000000024564	6330	Line Maintenance	DONATED SEWER LINES FY08	100%		\$ 1,328,357	2008	\$ 1,163,748	1.38	\$ 1,606,170	\$ 1,606,170	100%	\$ 1,606,170	\$ -
00000000024718	6330	Line Maintenance	FY08 SEWER MAIN REHAB	100%		\$ 785,966	2008	\$ 688,051	1.38	\$ 948,628	\$ -		\$ -	\$ 948,628
00000000024719	6330	Line Maintenance	SEWER DISTRICT #154	100%		\$ 724,383	2008	\$ 634,808	1.38	\$ 876,145	\$ -		\$ -	\$ 876,145
00000000024720	6330	Line Maintenance	S CAMPUS RELIEF SEWER PH II	100%		\$ 312,397	2008	\$ 273,479	1.38	\$ 377,447	\$ -		\$ -	\$ 377,447
00000000024721	6330	Line Maintenance	BEAR CREEK OUTFALL EXTENSION	100%		\$ 720,362	2008	\$ 630,891	1.38	\$ 870,738	\$ -		\$ -	\$ 870,738
00000000024722	6330	Line Maintenance	WTU#2 BERM REPAIR	100%		\$ 238,180	2008	\$ 208,508	1.38	\$ 287,777	\$ -		\$ -	\$ 287,777
00000000024723	6330	Line Maintenance	H-13A TRUNK - HJ HOSPITAL	100%		\$ 632,563	2008	\$ 553,896	1.38	\$ 764,182	\$ -		\$ -	\$ 764,182
00000000024797	6320	Treatment Plant /Field O&M	WESTERN 8 FT SPREADER		100%	\$ 5,411	2008	\$ 541	1.38	\$ 747	\$ 747	100%	\$ 747	\$ -
00000000024851	6330	Line Maintenance	2008 RAM/VAO TRAILER-MOUNTED VA	100%		\$ 127,557	2008	\$ 12,758	1.34	\$ 17,071	\$ -		\$ -	\$ 17,071
00000000024843	6330	Line Maintenance	SELF-PROPELLED EASEMENT MACHIN	100%		\$ 45,946	2009	\$ 4,595	1.34	\$ 6,149	\$ -		\$ -	\$ 6,149
00000000024866	6323	Treatment Plant /Field O&M	SUBMERSIBLE 7.5 HP PUMPS		100%	\$ 6,221	2009	\$ -	1.34	\$ -	\$ -		\$ -	\$ -
00000000024867	6323	Treatment Plant /Field O&M	SUBMERSIBLE 7.5 HP PUMPS		100%	\$ 6,221	2009	\$ -	1.34	\$ -	\$ -		\$ -	\$ -
00000000024881	6320	Treatment Plant /Field O&M	2009 DODGE RAM 2500 4X4	100%		\$ 18,911	2009	\$ 2,837	1.34	\$ 3,797	\$ 3,797	100%	\$ 3,797	\$ -
00000000024882	6323	Treatment Plant /Field O&M	PROGRESSIVE CAVITY PUMP		100%	\$ 15,338	2009	\$ 1,534	1.34	\$ 2,053	\$ -		\$ -	\$ 2,053
00000000024900	6330	Line Maintenance	2009 SEWER JET TRUCK	100%		\$ 184,897	2009	\$ 24,735	1.34	\$ 33,102	\$ -		\$ -	\$ 33,102
00000000024915	6330	Line Maintenance	2009 SEWER JET TRUCK	100%		\$ 43,027	2009	\$ 5,454	1.34	\$ 7,407	\$ 7,407	100%	\$ 7,407	\$ -
00000000024947	6315	Engineering	2009 CHEVROLET SILVERADO 1500 4x4	100%		\$ 17,168	2009	\$ 2,578	1.34	\$ 3,450	\$ 3,450	100%	\$ 3,450	\$ -
00000000024960	6330	Line Maintenance	DONATED SEWER LINES FY09	100%		\$ 1,149,969	2009	\$ 1,018,322	1.34	\$ 1,367,793	\$ 1,367,793	100%	\$ 1,367,793	\$ -
00000000025011	6330	Line Maintenance	FY09 SEWER MAIN REHAB	100%		\$ 1,442,451	2009	\$ 1,277,323	1.34	\$ 1,708,408	\$ -		\$ -	\$ 1,708,408
00000000025012	6330	Line Maintenance	SOUTHWEST OUTFALL RELIEF	100%		\$ 1,044,130	2009	\$ 924,599	1.34	\$ 1,237,367	\$ -		\$ -	\$ 1,237,367
00000000025013	6330	Line Maintenance	BEAR CREEK BANK STABILIZATION	100%		\$ 141,924	2009	\$ 125,914	1.34	\$ 168,507	\$ -		\$ -	\$ 168,507
00000000025014	6330	Line Maintenance	H-21-B INTERCEPTOR	100%		\$ 183,741	2009	\$ 144,996	1.34	\$ 194,045	\$ -		\$ -	\$ 194,045
00000000025015	6330	Line Maintenance	RT 763 SEWER RELOCATION	100%		\$ 118,516	2009	\$ 104,081	1.34	\$ 138,263	\$ -		\$ -	\$ 138,263
00000000025016	6330	Line Maintenance	FIRE STN #7	100%		\$ 35,993	2009	\$ 31,872	1.34	\$ 42,653	\$ -		\$ -	\$ 42,653
00000000025035	6323	Treatment Plant /Field O&M	150 HP VERTICAL PUMP MOTOR		100%	\$ 16,521	2010	\$ 1,662	1.30	\$ 2,166	\$ -		\$ -	\$ 2,166
00000000025171	6322	Treatment Plant /Field O&M	2010 CATERPILLER FORKLIFT		100%	\$ 49,285	2010	\$ 4,829	1.30	\$ 6,425	\$ -		\$ -	\$ 6,425
00000000025172	6324	Treatment Plant /Field O&M	MOISTURE ANALYZER		100%	\$ 5,049	2010	\$ 505	1.30	\$ 658	\$ -		\$ -	\$ 658
00000000025173	6320	Treatment Plant /Field O&M	2010 CASE RUBBER TIRE LOADER		100%	\$ 153,537	2010	\$ 15,354	1.30	\$ 20,013	\$ -		\$ -	\$ 20,013
00000000025271	6330	Line Maintenance	DONATED SEWER LINES FY10	100%		\$ 149,952	2010	\$ 134,301	1.30	\$ 178,057	\$ 178,057	100%	\$ 178,057	\$ -
00000000025280	6330	Line Maintenance	FY10 SEWER MAIN REHAB	100%		\$ 300,481	2010	\$ 269,117	1.30	\$ 350,786	\$ -		\$ -	\$ 350,786
00000000025281	6330	Line Maintenance	SEWER DISTRICT #159	100%		\$ 65,478	2010	\$ 58,844	1.30	\$ 78,440	\$ -		\$ -	\$ 78,440
00000000025282	6330	Line Maintenance	SEWER DISTRICT #148	100%		\$ 339,144	2010	\$ 303,745	1.30	\$ 395,923	\$ -		\$ -	\$ 395,923
00000000025283	6330	Line Maintenance	UPPER HINKSON - VANDIVER	100%		\$ 28,515	2010	\$ 28,515	1.30	\$ 37,169	\$ -		\$ -	\$ 37,169
00000000025284	6330	Line Maintenance	UPPER HINKSON - VANDIVER	100%		\$ 1,860,400	2010	\$ 1,660,400	1.30	\$ 2,424,974	\$ -		\$ -	\$ 2,424,974
00000000025285	6330	Line Maintenance	SEWER DISTRICT #162	100%		\$ 55,898	2010	\$ 50,064	1.30	\$ 65,298	\$ -		\$ -	\$ 65,298
00000000025286	6330	Line Maintenance	HUNT AVE	100%		\$ 177,738	2010	\$ 159,291	1.30	\$ 207,630	\$ -		\$ -	\$ 207,630
00000000025287	6330	Line Maintenance	BRANDON RD	100%		\$ 73,786	2010	\$ 66,084	1.30	\$ 86,139	\$ -		\$ -	\$ 86,139
00000000025288	6330	Line Maintenance	FIRE STATION 9	100%		\$ 26,692	2010	\$ 23,908	1.30	\$ 31,160	\$ -		\$ -	\$ 31,160
00000000025335	6310	Administration	2011 CHEVROLET SILVERADO 1500	100%		\$ 20,998	2011	\$ 3,149	1.26	\$ 3,982	\$ 3,982	100%	\$ 3,982	\$ -
00000000025347	6324	Treatment Plant /Field O&M	MANUAL DISTALLATION UNIT		100%	\$ 8,075	2011	\$ 929	1.26	\$ 1,175	\$ -		\$ -	\$ 1,175
00000000025348	6330	Line Maintenance	2011 CHEV SILVERADO 3/4 TON	100%		\$ 25,900	2011	\$ 3,750	1.26	\$ 4,742	\$ 4,742	100%	\$ 4,742	\$ -

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value		% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
										RCNLD				
00000000025403	6315	Engineering	2011 FORD ESCAPE HYBRID 4X4	100%		\$ 28,604	2011	\$ 4,291	1.26	\$ 5,425	100%	\$ 5,425	\$ -	
00000000025433	6330	Line Maintenance	DONATED SEWER LINES FY11	100%		\$ 362,320	2011	\$ 328,185	1.26	\$ 414,981	100%	\$ 414,981	\$ -	
00000000025482	6330	Line Maintenance	FY11 SEWER MAIN REHAB	100%		\$ 124,439	2011	\$ 112,707	1.26	\$ 142,521		\$ -	\$ 142,521	
00000000025483	6330	Line Maintenance	SEWER DIST 142 ANTHONY ST	100%		\$ 99,314	2011	\$ 89,850	1.26	\$ 113,745		\$ -	\$ 113,745	
00000000025484	6330	Line Maintenance	HINKSON CREEK STREAMBANK	100%		\$ 129,048	2011	\$ 98,937	1.26	\$ 125,109		\$ -	\$ 125,109	
00000000025485	6330	Line Maintenance	CLEAR CREEK PUMP STATION LAND	100%		\$ 19,874	2011	\$ 19,874	1.26	\$ 25,131		\$ -	\$ 25,131	
00000000025486	6330	Line Maintenance	CLEAR CREEK PUMP STN PH I	100%		\$ 4,030,147	2011	\$ 3,089,998	1.26	\$ 3,907,408		\$ -	\$ 3,907,408	
00000000025487	6330	Line Maintenance	UNIV PARK SEWER RELOCATION	100%		\$ 52,823	2011	\$ 47,843	1.26	\$ 60,499		\$ -	\$ 60,499	
00000000025488	6330	Line Maintenance	CASCADES PUMP STATION	100%		\$ 407,651	2011	\$ 312,522	1.26	\$ 395,185		\$ -	\$ 395,185	
00000000025489	6330	Line Maintenance	SEWER DIST 164	100%		\$ 116,868	2011	\$ 105,851	1.26	\$ 133,852		\$ -	\$ 133,852	
00000000025490	6330	Line Maintenance	SEWER DIST 163 BALLENGER/AZTEC	100%		\$ 77,270	2011	\$ 70,000	1.26	\$ 88,518		\$ -	\$ 88,518	
00000000025491	6330	Line Maintenance	SEWER DIST 166 THOMPSON/WYATT	100%		\$ 53,680	2011	\$ 48,625	1.26	\$ 61,488		\$ -	\$ 61,488	
00000000025492	6330	Line Maintenance	PARKING GARAGE BTH & WALNUT	100%		\$ 21,000	2011	\$ 19,020	1.26	\$ 24,051		\$ -	\$ 24,051	
00000000025493	6330	Line Maintenance	GANS CREEK PUMP STATION	100%		\$ 464,526	2011	\$ 356,137	1.26	\$ 450,347		\$ -	\$ 450,347	
00000000025494	6330	Line Maintenance	POCE #9 WES WOODS	100%		\$ 113,580	2011	\$ 102,880	1.26	\$ 130,095		\$ -	\$ 130,095	
00000000025495	6330	Line Maintenance	RANGELINE SEWER	100%		\$ 85,249	2011	\$ 89,095	1.26	\$ 74,728		\$ -	\$ 74,728	
00000000025514	6323	Treatment Plant /Field O&M	SELF PRIMING CENTRIFUGAL PUMP		100%	\$ 40,737	2011	\$ 6,824	1.26	\$ 8,525		\$ -	\$ 8,525	
00000000025515	6330	Line Maintenance	2012 FREIGHTLINER SEWER JET	100%		\$ 186,968	2011	\$ 31,820	1.26	\$ 40,237		\$ -	\$ 40,237	
00000000025537	6324	Treatment Plant /Field O&M	WATER PURIFICATION SYSTEM		100%	\$ 5,775	2011	\$ 1,054	1.26	\$ 1,333	100%	\$ 1,333	\$ -	
00000000025563	6321	Treatment Plant /Field O&M	WETLAND STATIONARY SAMPLER		100%	\$ 5,718	2012	\$ 1,087	1.23	\$ 1,336	100%	\$ 1,336	\$ -	
00000000025576	6330	Line Maintenance	2012 FORD F150 TRK PICKUP 1/2 TON	100%		\$ 19,985	2012	\$ 2,955	1.23	\$ 3,690	100%	\$ 3,690	\$ -	
00000000025590	6323	Treatment Plant /Field O&M	2012 FORD F150 TRK PICKUP 1/2 TON		100%	\$ 10,200	2012	\$ 2,444	1.23	\$ 2,765		\$ -	\$ 2,765	
00000000025591	6330	Line Maintenance	LASER PROFILE SYSTEM		100%	\$ 40,000	2012	\$ 9,098	1.23	\$ 11,207		\$ -	\$ 11,207	
00000000025605	6315	Engineering	2012 JEEP PATRIOT		100%	\$ 14,144	2012	\$ 2,722	1.23	\$ 3,354	100%	\$ 3,354	\$ -	
00000000025636	6323	Treatment Plant /Field O&M	MONITORING WELLS		100%	\$ 24,883	2012	\$ 6,221	1.23	\$ 7,665		\$ -	\$ 7,665	
00000000025639	6320	Treatment Plant /Field O&M	1995 34' ALUM PUSHER TRAILER		100%	\$ 33,544	2012	\$ 8,098	1.23	\$ 9,975	100%	\$ 9,975	\$ -	
00000000025640	6320	Treatment Plant /Field O&M	1995 34' ALUM PUSHER TRAILER		100%	\$ 33,546	2012	\$ 8,081	1.23	\$ 9,957	100%	\$ 9,957	\$ -	
00000000025645	6330	Line Maintenance	DONATED SEWER LINES FY12	100%		\$ 450,585	2012	\$ 412,657	1.23	\$ 508,458	100%	\$ 508,458	\$ -	
00000000025690	6330	Line Maintenance	FY12 SEWER MAIN REHAB	100%		\$ 310,448	2012	\$ 294,316	1.23	\$ 360,322		\$ -	\$ 360,322	
00000000025691	6330	Line Maintenance	POCE #7 EDGEWOOD/WESTWOOD	100%		\$ 172,129	2012	\$ 136,269	1.23	\$ 187,905		\$ -	\$ 187,905	
00000000025693	6330	Line Maintenance	SEWER DIST 165 MAPLE BLUFF	100%		\$ 129,617	2012	\$ 118,706	1.23	\$ 146,265		\$ -	\$ 146,265	
00000000025694	6330	Line Maintenance	SEWER DIST 167 TIMBERHILL RD	100%		\$ 646,755	2012	\$ 593,079	1.23	\$ 730,766		\$ -	\$ 730,766	
00000000025695	6330	Line Maintenance	N GRINDSTONE OUTFALL PH I	100%		\$ 384,408	2012	\$ 352,050	1.23	\$ 433,780		\$ -	\$ 433,780	
00000000025696	6330	Line Maintenance	N GRINDSTONE OUTFALL PH I	100%		\$ 304,293	2012	\$ 278,679	1.23	\$ 343,376		\$ -	\$ 343,376	
00000000025696	6330	Line Maintenance	POCE #13 HUNT COURT	100%		\$ 31,481	2012	\$ 28,831	1.23	\$ 35,524		\$ -	\$ 35,524	
00000000025697	6330	Line Maintenance	BEAR CREEK BANK STABILIZATION	100%		\$ 154,117	2012	\$ 122,009	1.23	\$ 150,334		\$ -	\$ 150,334	
00000000025698	6330	Line Maintenance	WOODRILL PUMP STATION REPL	100%		\$ 28,412	2012	\$ 22,493	1.23	\$ 27,715		\$ -	\$ 27,715	
00000000025698	6330	Line Maintenance	HINKSON CREEK OUTFALL REPL	100%		\$ 532,607	2012	\$ 488,708	1.23	\$ 602,164		\$ -	\$ 602,164	
00000000025698	6330	Line Maintenance	POCE #6	100%		\$ 6,063	2012	\$ 6,063	1.23	\$ 7,471		\$ -	\$ 7,471	
00000000025700	6315	Engineering	S310 170 DR SE (ROTH)		100%	\$ 8,250	2012	\$ 2,186	1.23	\$ 2,894		\$ -	\$ 2,894	
00000000028161	6320	Treatment Plant /Field O&M	3 POINT DISK		100%	\$ 81,855	2013	\$ 25,375	1.20	\$ 30,485		\$ -	\$ 30,485	
00000000028203	6330	Line Maintenance	2013 E80 BOBCAT EXCAVATOR	100%		\$ 17,000	2013	\$ -	1.20	\$ -	100%	\$ -	\$ -	
00000000028225	6315	Engineering	INFOMASTER DESKTOP SEWER	100%		\$ 40,916	2013	\$ 13,289	1.20	\$ 15,976	100%	\$ 15,976	\$ -	
00000000028241	6330	Line Maintenance	2013 FORD F350 4X4	100%		\$ 54,180	2013	\$ 17,808	1.20	\$ 21,154		\$ -	\$ 21,154	
00000000028243	6323	Treatment Plant /Field O&M	RAW WASTEWATER PUMP CHECK VALV		100%	\$ 85,377	2013	\$ 30,398	1.20	\$ 36,508		\$ -	\$ 36,508	
00000000028259	6320	Treatment Plant /Field O&M	JOHN DEERE 6140M CAB TRACTOR		100%	\$ 2,732,981	2013	\$ 2,530,520	1.20	\$ 3,040,099	100%	\$ 3,040,099	\$ -	
00000000028303	6330	Line Maintenance	DONATED SEWER LINES FY13	100%		\$ 757,793	2013	\$ 738,697	1.20	\$ 887,451		\$ -	\$ 887,451	
00000000028304	6330	Line Maintenance	HINKSON SIPHON ELIMINATION	100%		\$ 224,836	2013	\$ 208,361	1.20	\$ 250,320		\$ -	\$ 250,320	
00000000028305	6330	Line Maintenance	POCE #6 COUNTRY CLUB DR	100%		\$ 31,006	2013	\$ 31,006	1.20	\$ 37,250		\$ -	\$ 37,250	
00000000028306	6330	Line Maintenance	NORTH GRINDSTONE PH II LAND	100%		\$ 1,410,399	2013	\$ 1,306,174	1.20	\$ 1,589,203		\$ -	\$ 1,589,203	
00000000028307	6330	Line Maintenance	NORTH GRINDSTONE PH II	100%		\$ 248,847	2013	\$ 203,514	1.20	\$ 244,496		\$ -	\$ 244,496	
00000000028308	6330	Line Maintenance	VALLEY VIEW PUMP STATION ELIMINA	100%		\$ 5,053,501	2013	\$ 4,716,541	1.20	\$ 5,666,327		\$ -	\$ 5,666,327	
00000000028309	6330	Line Maintenance	FY12 SEWER MAIN REHAB	100%		\$ 86,716,499	2013	\$ 54,446,922	1.20	\$ 65,411,086		\$ -	\$ 65,411,086	
00000000028377	6310	Administration	WASTE WATER TRMT PLANT EXPANS		100%	\$ 10,367	2013	\$ 3,603	1.20	\$ 4,328		\$ -	\$ 4,328	
00000000028389	6323	Treatment Plant /Field O&M	2013 SKYJACK SCISSOR LIFT		100%	\$ 98,975	2013	\$ 34,294	1.20	\$ 41,320		\$ -	\$ 41,320	
00000000028390	6330	Line Maintenance	2014 INTL DUMP TRUCK		100%	\$ 15,641	2013	\$ 12,806	1.20	\$ 15,385		\$ -	\$ 15,385	
00000000028392	6323	Treatment Plant /Field O&M	ROOF PRIM SLUDGE PUMP STN #1		100%	\$ 15,641	2014	\$ 13,197	1.17	\$ 15,434		\$ -	\$ 15,434	
00000000028393	6323	Treatment Plant /Field O&M	ROOF FINAL SLUDGE PUMP STN #1		100%	\$ 15,641	2014	\$ 13,197	1.17	\$ 15,434		\$ -	\$ 15,434	
00000000028394	6323	Treatment Plant /Field O&M	ROOF GRAVITY THICKENER BLDG		100%	\$ 15,641	2014	\$ 13,197	1.17	\$ 15,434		\$ -	\$ 15,434	
00000000028395	6323	Treatment Plant /Field O&M	ROOF SLUDGE INJECT PUMP BLDG		100%	\$ 15,641	2014	\$ 13,197	1.17	\$ 15,434		\$ -	\$ 15,434	

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value		% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
										RCNL0				
00000000028437	6320	Treatment Plant /Field O&M	TRINER TRUCK SCALE		100%	\$ 14,195	2013	\$ 5,135	1.20	\$ 6,170			\$ -	\$ 6,170
00000000028457	6323	Treatment Plant /Field O&M	D2 GARAGE DOORS & OPENERS WWTP		100%	\$ 12,900	2014	\$ 10,843	1.17	\$ 12,447			\$ -	\$ 12,447
00000000028488	6320	Treatment Plant /Field O&M	2014 GRASSHOPPER MOWER		100%	\$ 18,546	2014	\$ 6,484	1.17	\$ 7,595			\$ -	\$ 7,595
00000000028491	6323	Treatment Plant /Field O&M	REPLACE STAIRS & PLATFORM WWTP		100%	\$ 24,680	2014	\$ 20,566	1.17	\$ 24,053			\$ -	\$ 24,053
00000000028501	6310	Administration	2014 FORD F-150	100%		\$ 21,944	2014	\$ 4,402	1.17	\$ 5,148	100%	\$ 5,148	\$ -	\$ -
00000000028583	6321	Treatment Plant /Field O&M	ISCO 5800 REFRIGERATED SAMPLER		100%	\$ 5,585	2014	\$ 2,360	1.17	\$ 2,760			\$ -	\$ 2,760
00000000028612	6330	Line Maintenance	DONATED SEWER LINES FY14		100%	\$ 1,401,223	2014	\$ 1,311,583	1.17	\$ 1,533,951	100%	\$ 1,533,951	\$ -	\$ -
00000000028664	6310	Administration	2015 JEEP CHEROKEE		100%	\$ 25,605	2014	\$ 3,841	1.17	\$ 4,492	100%	\$ 4,492	\$ -	\$ -
00000000028676	6330	Line Maintenance	2015 FORD F-250		100%	\$ 28,480	2014	\$ 6,852	1.17	\$ 7,778	100%	\$ 7,778	\$ -	\$ -
00000000028685	6330	Line Maintenance	SULLAIR AIR COMPRESSOR		100%	\$ 18,110	2014	\$ 8,195	1.17	\$ 9,584			\$ -	\$ 9,584
00000000028686	6330	Line Maintenance	PAN & TILT ZOOM CAMERA		100%	\$ 33,787	2014	\$ 15,280	1.17	\$ 17,870			\$ -	\$ 17,870
00000000028724	6320	Treatment Plant /Field O&M	2015 BOBCAT TRACK LOADER		100%	\$ 57,465	2015	\$ 27,296	1.14	\$ 31,194			\$ -	\$ 31,194
00000000028744	6320	Treatment Plant /Field O&M	2015 CHEVROLET SILVERADO 1500		100%	\$ 25,728	2015	\$ 7,764	1.14	\$ 8,873	100%	\$ 8,873	\$ -	\$ -
00000000028758	6320	Treatment Plant /Field O&M	2015 SCAG TURF TIGER MOWER		100%	\$ 12,050	2015	\$ 5,805	1.14	\$ 6,748			\$ -	\$ 6,748
00000000028759	6320	Treatment Plant /Field O&M	2015 TRAILERMAN TILT TRAILER		100%	\$ 6,215	2015	\$ 3,045	1.14	\$ 3,480			\$ -	\$ 3,480
00000000028763	6323	Treatment Plant /Field O&M	14X14 GARAGE DOOR AT WWTP		100%	\$ 5,890	2015	\$ 5,055	1.14	\$ 5,777			\$ -	\$ 5,777
00000000028766	6330	Line Maintenance	2015 INTERNATIONAL SEWER JET		100%	\$ 239,835	2015	\$ 77,168	1.14	\$ 88,189			\$ -	\$ 88,189
00000000028771	6323	Treatment Plant /Field O&M	WAYNE RELIANCE FUEL PUMP		100%	\$ 16,521	2015	\$ 8,213	1.14	\$ 9,393			\$ -	\$ 9,393
00000000028772	6323	Treatment Plant /Field O&M	WAYNE RELIANCE FUEL PUMP		100%	\$ 16,521	2015	\$ 8,213	1.14	\$ 9,393			\$ -	\$ 9,393
00000000028792	6323	Treatment Plant /Field O&M	MIST AND GREASE ELIMINATORS		100%	\$ 26,100	2015	\$ 13,379	1.14	\$ 15,287			\$ -	\$ 15,287
00000000028808	6330	Line Maintenance	STORAGE BINS STRUCTURE		100%	\$ 90,807	2015	\$ 78,939	1.14	\$ 90,213			\$ -	\$ 90,213
00000000028817	6324	Treatment Plant /Field O&M	ION CHROMATOGRAPHY SYSTEM		100%	\$ 52,418	2015	\$ 27,257	1.14	\$ 31,150			\$ -	\$ 31,150
00000000028825	6330	Line Maintenance	DONATED SEWER LINES FY15		100%	\$ 2,251,880	2015	\$ 2,130,567	1.14	\$ 2,434,834	100%	\$ 2,434,834	\$ -	\$ -
00000000028865	6330	Line Maintenance	PCCE #15 ANDERSON AVE		100%	\$ 623,864	2015	\$ 590,255	1.14	\$ 674,550			\$ -	\$ 674,550
00000000028867	6330	Line Maintenance	PCCE #11 WILSONHIGH		100%	\$ 224,952	2015	\$ 212,568	1.14	\$ 242,948			\$ -	\$ 242,948
00000000028868	6330	Line Maintenance	PCCE #19 SUNSET LANE		100%	\$ 717,448	2015	\$ 678,798	1.14	\$ 775,738			\$ -	\$ 775,738
00000000028869	6330	Line Maintenance	PCCE #12 MAPLEWOOD DR		100%	\$ 99,002	2015	\$ 93,899	1.14	\$ 107,046			\$ -	\$ 107,046
00000000028870	6330	Line Maintenance	DOUGLAS HIGH SEWER RELOCATION		100%	\$ 99,970	2015	\$ 94,584	1.14	\$ 108,092			\$ -	\$ 108,092
00000000028871	6330	Line Maintenance	WEST BROADWAY SEWER		100%	\$ 117,782	2015	\$ 111,447	1.14	\$ 127,362			\$ -	\$ 127,362
00000000028872	6330	Line Maintenance	PROVIDENCE @ DOUGLAS		100%	\$ 26,864	2015	\$ 25,245	1.14	\$ 28,852			\$ -	\$ 28,852
1007	6320	Treatment Plant /Field O&M	JOHN DEERE 5100M 4X4 TRACTOR W/ LOADER		100%	\$ 70,002	2018	\$ 55,827	1.04	\$ 57,864			\$ -	\$ 57,864
1011	6323	Treatment Plant /Field O&M	INST TALL 24" PIPE FROM LAGOON TO SW BASIN		100%	\$ 32,047	2018	\$ 29,555	1.04	\$ 30,633			\$ -	\$ 30,633
1014	6330	Line Maintenance	FY18 DONATED SEWER LINES		100%	\$ 3,118,150	2018	\$ 3,045,803	1.04	\$ 3,156,938	100%	\$ 3,156,938	\$ -	\$ -
1039	6330	Line Maintenance	FY19 ANNUAL SEWER MAIN REHAB		100%	\$ 35,527	2018	\$ 33,869	1.04	\$ 35,105			\$ -	\$ 35,105
1045	6330	Line Maintenance	UPPER HINKSON EXT PH1		100%	\$ 10,010,077	2018	\$ 9,542,940	1.04	\$ 9,891,142			\$ -	\$ 9,891,142
1047	6330	Line Maintenance	FLAT BRANCH TO TURNER RELIEF		100%	\$ 589,753	2018	\$ 562,232	1.04	\$ 582,746			\$ -	\$ 582,746
1048	6330	Line Maintenance	FLAT BRANCH SEWER RELIEF-ELM TO		100%	\$ 2,328,038	2018	\$ 2,219,394	1.04	\$ 2,300,375			\$ -	\$ 2,300,375
1049	6330	Line Maintenance	FY17 ANNUAL SEWER MAIN REHAB		100%	\$ 2,656,937	2018	\$ 2,532,947	1.04	\$ 2,625,368			\$ -	\$ 2,625,368
1050	6330	Line Maintenance	COLLEGE AVENUE SEWER REPLAC		100%	\$ 114,368	2018	\$ 109,031	1.04	\$ 113,009			\$ -	\$ 113,009
1051	6330	Line Maintenance	FY17B SEWER MAIN & MANHOLE REHAB		100%	\$ 2,778,691	2018	\$ 2,648,972	1.04	\$ 2,746,663			\$ -	\$ 2,746,663
1052	6330	Line Maintenance	PCCE 20 RIDGEMONT		100%	\$ 397,143	2018	\$ 368,254	1.04	\$ 379,818			\$ -	\$ 379,818
1053	6330	Line Maintenance	PCCE 24 ST JAMES & ST JOSEPH		100%	\$ 142,382	2018	\$ 131,308	1.04	\$ 136,099			\$ -	\$ 136,099
1054	6330	Line Maintenance	PCCE 38 HUBBELL DRIVE		100%	\$ 201,902	2018	\$ 188,199	1.04	\$ 192,993			\$ -	\$ 192,993
1121	6320	Treatment Plant /Field O&M	BUSH HOG REAR-MOUNTED HYDRAULIC BLADE		100%	\$ 7,475	2019	\$ 6,130	1.02	\$ 6,232			\$ -	\$ 6,232
1122	6320	Treatment Plant /Field O&M	2019 FORD F250 3/4 TON 4X4 TRUCK		100%	\$ 38,918	2019	\$ 30,224	1.02	\$ 30,727	100%	\$ 30,727	\$ -	\$ -
1136	6321	Treatment Plant /Field O&M	TELEDYNE ISCO 5800 REFRIGERATED SAMPLER		100%	\$ 5,430	2018	\$ 4,254	1.04	\$ 4,409			\$ -	\$ 4,409
1140	6330	Line Maintenance	CUES TV INSPECTION GRANITE SOFT		100%	\$ 8,574	2018	\$ 5,002	1.04	\$ 5,184	100%	\$ 5,184	\$ -	\$ -
1143	6323	Treatment Plant /Field O&M	AMAMIX C57251012 XDG MIXER		100%	\$ 17,792	2019	\$ 14,233	1.02	\$ 14,470			\$ -	\$ 14,470
1145	6321	Treatment Plant /Field O&M	FORD F350 4X4 WITH UTILITY BED		100%	\$ 39,584	2019	\$ 30,778	1.02	\$ 31,291	100%	\$ 31,291	\$ -	\$ -
1149	6323	Treatment Plant /Field O&M	2019 JD GATOR 855M 4 SEAT W/ DUMP BED		100%	\$ 17,388	2019	\$ 15,073	1.02	\$ 15,270			\$ -	\$ 15,270
1156	6330	Line Maintenance	WORK HORSE EASEMENT MACHINE TI		100%	\$ 63,444	2019	\$ 53,451	1.02	\$ 54,341			\$ -	\$ 54,341
1176	6323	Treatment Plant /Field O&M	SUMMIT PROGRESSIVE CAVITY PUMPS		100%	\$ 13,852	2019	\$ 11,852	1.02	\$ 11,744			\$ -	\$ 11,744
1177	6323	Treatment Plant /Field O&M	LAGOON OVERFLOW SLIDE GATE		100%	\$ 11,402	2019	\$ 10,927	1.02	\$ 11,109			\$ -	\$ 11,109
1178	6323	Treatment Plant /Field O&M	VAUGHAN VERTICAL PEDESTAL CHOPPER PUMP		100%	\$ 33,188	2019	\$ 27,857	1.02	\$ 28,117			\$ -	\$ 28,117
1179	6324	Treatment Plant /Field O&M	CONCENTRIC SPECTROMETER, CHILLER, AUTOSA		100%	\$ 69,807	2019	\$ 57,573	1.02	\$ 58,531			\$ -	\$ 58,531
1183	6323	Treatment Plant /Field O&M	LIQUID POLYMER MIX/FEED UNIT		100%	\$ 9,781	2019	\$ 8,232	1.02	\$ 8,369			\$ -	\$ 8,369
1195	6315	Engineering	Ford F-150 4x4 Super Cab White		100%	\$ 33,869	2019	\$ 28,043	1.02	\$ 28,509	100%	\$ 28,509	\$ -	\$ -
1225	6320	Treatment Plant /Field O&M	CHAIN LINK W/ BARB, GATE FENCING		100%	\$ 3,275	2019	\$ 2,811	1.02	\$ 2,858			\$ -	\$ 2,858
1226	6320	Treatment Plant /Field O&M	CHAIN LINK W/ BARB, GATE FENCING		100%	\$ 3,275	2019	\$ 2,811	1.02	\$ 2,858			\$ -	\$ 2,858

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value		% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
										RCNLD				
1327	6320	Treatment Plant /Field O&M	CHAIN LINK W/ BARB. GATE FENCING		100%	\$ 3,475	2019	\$ 2,983	1.02	\$ 3,032		100%	\$ -	\$ 3,032
1340	6310	Administration	DONATED SEWER LINES FY19	100%		\$ 2,211,848	2019	\$ 2,182,060	1.02	\$ 2,219,367		100%	\$ 2,218,367	\$ -
1361	6330	Line Maintenance	RIDGEWAY COTTAGES	100%		\$ -	2019	\$ -	1.02	\$ -			\$ -	\$ -
1423	6330	Line Maintenance	WHITE SEWER JET 2020		100%	\$ 282,907	2019	\$ 252,170	1.02	\$ 256,365			\$ -	\$ 256,365
1476	6323	Treatment Plant /Field O&M	POLYMER MIXING SYSTEM		100%	\$ 32,994	2019	\$ 29,777	1.02	\$ 30,272			\$ -	\$ 30,272
1480	6323	Treatment Plant /Field O&M	HVAC REMODEL		100%	\$ 200,018	2019	\$ 185,995	1.02	\$ 189,090			\$ -	\$ 189,090
1481	6324	Treatment Plant /Field O&M	WATER FILTRATION SYSTEM FOR LAB		100%	\$ 11,949	2019	\$ 10,500	1.02	\$ 10,960			\$ -	\$ 10,960
1496	6330	Line Maintenance	WORK HORSE EASEMENT MACHINE		100%	\$ 69,520	2020	\$ 64,306	1.00	\$ 64,306			\$ -	\$ 64,306
1507	6315	Engineering	SNEAKY COMPACT CAD CAMERA SV		100%	\$ 7,340	2020	\$ 6,844	1.00	\$ 6,844			\$ -	\$ 6,844
1518	6320	Treatment Plant /Field O&M	MANURE SPREADER		100%	\$ 69,058	2020	\$ 64,915	1.00	\$ 64,915			\$ -	\$ 64,915
1525	6322	Treatment Plant /Field O&M	POLYMER MIXING SYSTEM		100%	\$ 32,994	2020	\$ 31,014	1.00	\$ 31,014			\$ -	\$ 31,014
1533	6330	Line Maintenance	TV INSPECTION VAN		100%	\$ 424,713	2020	\$ 394,628	1.00	\$ 394,628			\$ -	\$ 394,628
1566	6330	Line Maintenance	PARKSIDE ESTATES PUMP STATION		100%	\$ 464,526	2020	\$ 459,687	1.00	\$ 459,687			\$ -	\$ 459,687
1567	6310	Administration	DEERFIELD RIDGE PUMP STATION		100%	\$ 464,526	2020	\$ 459,687	1.00	\$ 459,687			\$ -	\$ 459,687
1592	6310	Administration	DONATED SEWER LINES FY20		100%	\$ 1,258,474	2020	\$ 1,254,237	1.00	\$ 1,254,237		100%	\$ 1,254,237	\$ -
1605	6310	Administration	PCCE 3 STEWART RIDGET MED		100%	\$ 489,307	2020	\$ 487,960	1.00	\$ 487,960			\$ -	\$ 487,960
1606	6310	Administration	PCCE 8 THILLY LATHROP		100%	\$ 2,097,134	2020	\$ 2,090,073	1.00	\$ 2,090,073			\$ -	\$ 2,090,073
1607	6310	Administration	PCCE 16 BIN GHAM W RIDGEL		100%	\$ 855,056	2020	\$ 852,177	1.00	\$ 852,177			\$ -	\$ 852,177
1608	6310	Administration	PCCE 22 SHANNON PLACE		100%	\$ 64,186	2020	\$ 63,370	1.00	\$ 63,370			\$ -	\$ 63,370
1609	6310	Administration	HAYSTACK ACRES PUMP STATION		100%	\$ 24,944	2020	\$ 23,963	1.00	\$ 23,963			\$ -	\$ 23,963
1610	6310	Administration	UPPER MERDETH BR STABILIZATION		100%	\$ 517,774	2020	\$ 516,031	1.00	\$ 516,031			\$ -	\$ 516,031
1703	6320	Treatment Plant /Field O&M	MINI EXCAVATOR W/ RUBBER TRACKS		100%	\$ 64,141	2020	\$ 63,962	1.00	\$ 63,962			\$ -	\$ 63,962
1710	6315	Engineering	EDWARDS WHITE DURANGO		100%	\$ 27,117	2020	\$ 26,133	1.00	\$ 26,133		100%	\$ 26,133	\$ -
1728	6320	Treatment Plant /Field O&M	PUMP STATIONS NEW FENCING		100%	\$ 9,818	2020	\$ 9,853	1.00	\$ 9,853			\$ -	\$ 9,853
1736	6322	Treatment Plant /Field O&M	PROGRESSIVE CAVITY PUMP		100%	\$ 9,442	2020	\$ 9,298	1.00	\$ 9,298			\$ -	\$ 9,298
1737	6322	Treatment Plant /Field O&M	PROGRESSIVE CAVITY PUMP		100%	\$ 9,442	2020	\$ 9,298	1.00	\$ 9,298			\$ -	\$ 9,298
184	6320	Treatment Plant /Field O&M	2016 JID TRACTOR 4X4		100%	\$ 28,056	2018	\$ 15,453	1.11	\$ 17,142			\$ -	\$ 17,142
185	6320	Treatment Plant /Field O&M	2015 JID BRUSH CUTTER 8FT		100%	\$ 8,284	2018	\$ 3,445	1.11	\$ 3,822			\$ -	\$ 3,822
21	6330	Line Maintenance	2018 FORD F350 4WD 1 TON FLATBED		100%	\$ 47,706	2015	\$ 17,778	1.14	\$ 20,315		100%	\$ 20,315	\$ -
22	6330	Line Maintenance	2018 FORD F150 2WD CREW CAB		100%	\$ 25,883	2016	\$ 7,528	1.11	\$ 8,351		100%	\$ 8,351	\$ -
23	6315	Engineering	2018 CHEV SILVERADO HALF TON 4X4		100%	\$ 24,948	2018	\$ 10,557	1.11	\$ 11,712		100%	\$ 11,712	\$ -
25	6330	Line Maintenance	2018 INT DUMP TRUCK TANDEM AXLE		100%	\$ 139,778	2015	\$ 74,781	1.14	\$ 85,461			\$ -	\$ 85,461
28625	6320	Treatment Plant /Field O&M	BOBCAT Z2 BEAVER VALLEY BRUSH CUTTER		100%	\$ 5,350	2015	\$ 2,862	1.14	\$ 3,271			\$ -	\$ 3,271
28986	6320	Treatment Plant /Field O&M	6 SWITCH BLADE SICKLE BAR MOWER		100%	\$ 20,134	2016	\$ 11,376	1.11	\$ 12,819			\$ -	\$ 12,819
29012	6323	Treatment Plant /Field O&M	115 FT RSP CLARIFIER		100%	\$ 140,760	2018	\$ 82,708	1.11	\$ 91,760			\$ -	\$ 91,760
29019	6323	Treatment Plant /Field O&M	RECIRCULATION PUMP		100%	\$ 10,510	2018	\$ 8,263	1.11	\$ 9,597			\$ -	\$ 9,597
29020	6323	Treatment Plant /Field O&M	RECIRCULATION PUMP		100%	\$ 10,510	2016	\$ 5,795	1.11	\$ 6,423			\$ -	\$ 6,423
29021	6324	Treatment Plant /Field O&M	STERILITE TABLET AUTOCLAVE		100%	\$ 5,152	2018	\$ 3,065	1.11	\$ 3,400			\$ -	\$ 3,400
29077	6330	Line Maintenance	DONATED SEWER LINES FY19		100%	\$ 2,584,145	2016	\$ 2,471,034	1.11	\$ 2,741,179		100%	\$ 2,741,179	\$ -
29117	6330	Line Maintenance	HOMINY BR OUTFALL RELIEF		100%	\$ 3,861,670	2016	\$ 3,682,640	1.11	\$ 4,096,336			\$ -	\$ 4,096,336
29118	6330	Line Maintenance	PCCE 14 CLIFF DR		100%	\$ 289,971	2016	\$ 277,278	1.11	\$ 307,592			\$ -	\$ 307,592
29119	6330	Line Maintenance	N GRINDSTONE BANK STABILIZATION		100%	\$ 23,215	2016	\$ 22,199	1.11	\$ 24,626			\$ -	\$ 24,626
29120	6330	Line Maintenance	WESTWOOD AVE RELOCATION		100%	\$ 298,588	2016	\$ 285,518	1.11	\$ 318,732			\$ -	\$ 318,732
29121	6330	Line Maintenance	FY15 SEWER MAIN REHAB		100%	\$ 1,128,952	2016	\$ 1,079,575	1.11	\$ 1,197,599			\$ -	\$ 1,197,599
29123	6310	Administration	WWTP ENGINEERING OFFICES AND PARKING		100%	\$ 87,411	2018	\$ 77,941	1.11	\$ 85,462			\$ -	\$ 85,462
29124	6330	Line Maintenance	FY18 SEWER MAIN REHAB		100%	\$ 2,737,697	2018	\$ 2,618,023	1.11	\$ 2,904,237			\$ -	\$ 2,904,237
29125	6330	Line Maintenance	1105 AGAIN ST		100%	\$ 170,448	2016	\$ 170,448	1.11	\$ 189,082			\$ -	\$ 189,082
383	6320	Treatment Plant /Field O&M	2016 16 FT SPAENSON SPREADER		100%	\$ 17,843	2018	\$ 9,946	1.14	\$ 10,909			\$ -	\$ 10,909
384	6320	Treatment Plant /Field O&M	2015 10FT HENKE SNOW PLOW		100%	\$ 8,314	2015	\$ 4,448	1.14	\$ 5,083			\$ -	\$ 5,083
529	6330	Line Maintenance	2016 FORD F550 TV INSPECTION TRU		100%	\$ 318,571	2016	\$ 188,550	1.11	\$ 210,272		100%	\$ 210,272	\$ -
533	6330	Line Maintenance	2016 CASE 890SN BACKHOE		100%	\$ 120,675	2016	\$ 71,802	1.11	\$ 79,651			\$ -	\$ 79,651
550	6323	Treatment Plant /Field O&M	2017 KAWASAKI 4010 4X4 MULE		100%	\$ 11,174	2016	\$ 7,088	1.11	\$ 7,840			\$ -	\$ 7,840
564	6320	Treatment Plant /Field O&M	2017 INTERNATIONAL 7500 6X4 DUMP TRUCK		100%	\$ 135,384	2016	\$ 85,618	1.11	\$ 94,978			\$ -	\$ 94,978
620	6323	Treatment Plant /Field O&M	2017 CHEVROLET SILVERADO 3500 UTILITY BD		100%	\$ 39,759	2017	\$ 21,502	1.07	\$ 22,969		100%	\$ 22,969	\$ -
757	6320	Treatment Plant /Field O&M	2017 INTERSTATE TILT DECK TRAILER 407DL		100%	\$ 24,544	2017	\$ 17,015	1.07	\$ 18,179			\$ -	\$ 18,179
782	6320	Treatment Plant /Field O&M	2018 WESTERN STAR 4700SF VIKING CIVES DP		100%	\$ 148,200	2017	\$ 100,147	1.07	\$ 106,979			\$ -	\$ 106,979
784	6323	Treatment Plant /Field O&M	WETLANDS TELEMETRY SYSTEM FOR PUMP STN		100%	\$ 32,230	2017	\$ 20,144	1.07	\$ 21,518			\$ -	\$ 21,518
789	6324	Treatment Plant /Field O&M	TEAM SCRUBBER FREESTANDING 120		100%	\$ 6,610	2017	\$ 4,478	1.07	\$ 4,784			\$ -	\$ 4,784
819	6323	Treatment Plant /Field O&M	FOUR VAUGHN 4X6 CHOPPER PUMPS & MOTORS		100%	\$ 39,130	2017	\$ 27,391	1.07	\$ 29,260			\$ -	\$ 29,260

Fixed Asset Listing and Functional Allocation

Schedule 1 – Fixed Asset Listing and Functional Allocation

Asset Number	Dept #	Dept Name	Asset Description	Conveyance / Pumping Allocation	Treatment / Disposal Allocation	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Gross Asset Value		% of Asset Contributed or Excluded	Contributed/ Excluded Assets Value	Net Asset Value
										RCNLD				
823	6330	Line Maintenance	FY17 DONATED SEWER LINES	100%		\$ 2,322,819	2017	\$ 2,244,610	1.07	\$ 2,397,743	100%	\$ 2,397,743	\$ -	
826	6330	Line Maintenance	SD 170 S BETHEL CHURCH RD	100%		\$ 248,640	2017	\$ 227,320	1.07	\$ 243,470		\$ -	\$ 243,470	
867	6321	Treatment Plant (Field O&M)	ROOF REPLACEMENT WTU PUMP STATION		100%	\$ 23,650	2017	\$ 21,679	1.07	\$ 23,158		\$ -	\$ 23,158	
867	6330	Line Maintenance	FY16 SEWER MAIN REHAB CAP INT	100%		\$ 79,156	2017	\$ 74,011	1.07	\$ 79,060		\$ -	\$ 79,060	
870	6330	Line Maintenance	FY17 DONATED SEWER LINES ADDL	100%		\$ 99,631	2017	\$ 96,360	1.07	\$ 102,934	100%	\$ 102,934	\$ -	
874	6321	Treatment Plant (Field O&M)	2018 KAWASANI MULE 4X4 PRO-FXT		100%	\$ 17,968	2017	\$ 12,712	1.07	\$ 13,679		\$ -	\$ 13,679	
886	6330	Line Maintenance	FIBRS - STADIUM TO ELM #1 PROJ SW2	100%		\$ 4,993,946	2017	\$ 4,733,287	1.07	\$ 5,056,202		\$ -	\$ 5,056,202	
887	6323	Treatment Plant (Field O&M)	2018 FORD F150 1/2 TON EXT CAB		100%	\$ 27,475	2018	\$ 17,467	1.04	\$ 18,104	100%	\$ 18,104	\$ -	
888	6330	Line Maintenance	2018 INTL 7400 SBA DUMP W STAINLES	100%		\$ 103,518	2018	\$ 76,345	1.04	\$ 79,130		\$ -	\$ 79,130	
884	6323	Treatment Plant (Field O&M)	WEIRS & SCUM BAFFLES FOR 105' DIA. TANK		100%	\$ 20,020	2017	\$ 13,847	1.07	\$ 14,792		\$ -	\$ 14,792	
910	6320	Treatment Plant (Field O&M)	2018 CIH 125 4X4 TRACTOR W L755 LOADER		100%	\$ 100,200	2018	\$ 75,401	1.04	\$ 78,152		\$ -	\$ 78,152	
912	6320	Treatment Plant (Field O&M)	2018 CHEVY 3500 4X4 UTIL W FLOW & SPRDR		100%	\$ 62,820	2018	\$ 45,545	1.04	\$ 47,206		\$ -	\$ 47,206	
913	6320	Treatment Plant (Field O&M)	2018 WESTERN PROPLUS SNOGW PLOW		100%	\$ 4,871	2018	\$ 3,666	1.04	\$ 3,798		\$ -	\$ 3,798	
914	6320	Treatment Plant (Field O&M)	2018 WESTERN STRIKER 9 FT 4.5 YD SALT SP		100%	\$ 6,775	2018	\$ 5,098	1.04	\$ 5,284		\$ -	\$ 5,284	
926	6323	Treatment Plant (Field O&M)	2018 LAND PRITE 18 BRUSH HOG		100%	\$ 19,890	2018	\$ 11,627	1.04	\$ 12,362		\$ -	\$ 12,362	
943	6330	Line Maintenance	2018 FREIGHTLINER VACTOR R RAMJET		100%	\$ 269,191	2018	\$ 206,904	1.04	\$ 214,142		\$ -	\$ 214,142	
960	6323	Treatment Plant (Field O&M)	TRUCK MOUNTED AUTO CRANE 20'		100%	\$ 19,490	2018	\$ 14,812	1.04	\$ 15,353		\$ -	\$ 15,353	
970	6330	Line Maintenance	2018 FREIGHTLINER VACTOR VACUUM		100%	\$ 96,247	2018	\$ 73,969	1.04	\$ 76,565		\$ -	\$ 76,565	
975	6315	Engineering	2018 FORD F150 XL 4X4 TRUCK		100%	\$ 31,977	2018	\$ 22,593	1.04	\$ 23,418	100%	\$ 23,418	\$ -	
976	6315	Engineering	2018 FORD F150 XLT 4X4 TRUCK		100%	\$ 31,977	2018	\$ 22,593	1.04	\$ 23,418	100%	\$ 23,418	\$ -	
977	6321	Treatment Plant (Field O&M)	TIGER REAR-MOUNTED BOOM MOWER		100%	\$ 30,237	2018	\$ 26,948	1.04	\$ 27,932		\$ -	\$ 27,932	
980	6323	Treatment Plant (Field O&M)	ASPHALT OVERLAY FOR WWTP POND		100%	\$ 89,949	2018	\$ 78,705	1.04	\$ 81,577		\$ -	\$ 81,577	
981	6323	Treatment Plant (Field O&M)	ASPHALT OVERLAY FOR WASTP SHED & HAUL RD		100%	\$ 27,390	2018	\$ 23,868	1.04	\$ 24,841		\$ -	\$ 24,841	
982	6323	Treatment Plant (Field O&M)	CR Y PIT SUBMERSIBLE PUMP		100%	\$ 236,650	2018	\$ 207,502	1.04	\$ 215,073		\$ -	\$ 215,073	
991	6323	Treatment Plant (Field O&M)	REPLACE PLANT HEAT LOOP FOR HEATING		100%	\$ 193,642	2018	\$ 141,385	1.04	\$ 146,420		\$ -	\$ 146,420	
996	6330	Line Maintenance	2019 FORD F-250 4X4 TRUCK		100%	\$ 29,808	2018	\$ 21,362	1.04	\$ 22,142	100%	\$ 22,142	\$ -	
	6330	Line Maintenance	Inland Truck Pump Station		100%	\$ 15,557	1996	\$ 6,223	2.04	\$ 12,694	100%	\$ 12,694	\$ -	
	6330		Haystack #1 Pump Station		100%	\$ 29,830	1997	\$ 12,678	1.97	\$ 24,961	100%	\$ 24,961	\$ -	
	6330		Haystack #2 Pump Station		100%	\$ 29,830	1997	\$ 12,678	1.97	\$ 24,961	100%	\$ 24,961	\$ -	
	6330		Haystack #3 Pump Station		100%	\$ 29,738	1997	\$ 12,639	1.97	\$ 24,884	100%	\$ 24,884	\$ -	
	6330		Ewing Industrial Park Pump Station		100%	\$ 46,979	2005	\$ 29,352	1.54	\$ 45,226	100%	\$ 45,226	\$ -	
	6330		Deer Ridge Pump Station		100%	\$ 49,473	2001	\$ 25,973	1.81	\$ 46,971	100%	\$ 46,971	\$ -	
	6330		Thornbrook Pump Station		100%	\$ 67,132	2003	\$ 38,601	1.71	\$ 66,131	100%	\$ 66,131	\$ -	
	6330		Maryland Heights Pump Station		100%	\$ 41,991	2005	\$ 26,244	1.54	\$ 40,424	100%	\$ 40,424	\$ -	
	6330		Discovery Ridge Pump Station		100%	\$ 273,919	2007	\$ 184,895	1.44	\$ 266,171	100%	\$ 266,171	\$ -	
	6330		Bradburn Pump Station		100%	\$ 95,468	2006	\$ 62,053	1.48	\$ 91,816	100%	\$ 91,816	\$ -	
	6330		Beale Kemp Pump Station		100%	\$ 52,861	2008	\$ 37,017	1.38	\$ 51,089	100%	\$ 51,089	\$ -	
	6330		Howard Orchard Pump Station		100%	\$ 55,000	2016	\$ 48,900	1.11	\$ 54,912	100%	\$ 54,912	\$ -	
	6330		Fox Creek Pump Station		100%	\$ 55,000	2017	\$ 50,875	1.07	\$ 54,346	100%	\$ 54,346	\$ -	
	6330		Steele Chase Pump Station		100%	\$ 138,212	2007	\$ 93,293	1.44	\$ 134,303	100%	\$ 134,303	\$ -	
	6330		Victoria South Pump Station		100%	\$ 44,591	2000	\$ 22,296	1.84	\$ 41,103	100%	\$ 41,103	\$ -	
						\$ 334,869,286		\$ 241,014,948		\$ 400,612,350		\$ 98,288,724	\$ 304,323,626	



Schedule 2 – Sewer System Capacity and Level of Service

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**Sewer System Capacity**

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Transmission / Pumping	25.22	MGD
Treatment / Disposal	25.22	MGD

**Level of Service**

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Transmission / Pumping	300	gpd
Treatment / Disposal	300	gpd

Outstanding Debt Service

Schedule 3 – Outstanding Debt Service

Debt Issue	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038
2000B SRF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2002A SRF	130,000	135,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2003B SRF	210,000	215,000	225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2004B SRF	35,000	40,000	45,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2006B SRF	50,000	50,000	55,000	55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-
2007B SRF	95,000	95,000	100,000	100,000	105,000	105,000	110,000	-	-	-	-	-	-	-	-	-	-
2010A SRF DLP	2,907,400	2,965,900	3,025,400	3,086,300	3,148,300	3,211,600	3,276,100	3,342,000	3,409,200	3,477,800	3,547,700	-	-	-	-	-	-
2012 Sewer Revenue Bond	330,000	335,000	345,000	355,000	365,000	380,000	390,000	405,000	415,000	430,000	445,000	460,000	480,000	495,000	515,000	535,000	-
2015 Sewer Revenue Bond	725,000	760,000	800,000	840,000	875,000	905,000	935,000	970,000	1,005,000	1,035,000	1,070,000	1,100,000	1,135,000	1,175,000	1,210,000	-	-
2017 Sewer Revenue Bond	615,000	640,000	665,000	700,000	735,000	760,000	775,000	795,000	820,000	845,000	875,000	900,000	925,000	955,000	985,000	1,015,000	1,050,000
2019 Sewer Revenue Bond	-	-	-	125,000	175,000	870,000	895,000	1,030,000	1,055,000	1,080,000	1,105,000	1,130,000	1,155,000	1,185,000	-	-	-
2020 Sewer Revenue Bond	285,000	300,000	315,000	330,000	345,000	360,000	370,000	380,000	395,000	405,000	415,000	425,000	435,000	440,000	455,000	460,000	-
<b>Total Annual Principal Payments</b>	<b>\$5,392,400</b>	<b>\$5,535,900</b>	<b>\$5,575,400</b>	<b>\$5,631,300</b>	<b>\$5,803,300</b>	<b>\$6,591,600</b>	<b>\$6,751,100</b>	<b>\$6,922,000</b>	<b>\$7,099,200</b>	<b>\$7,272,800</b>	<b>\$7,457,700</b>	<b>\$4,015,000</b>	<b>\$4,130,000</b>	<b>\$4,250,000</b>	<b>\$3,165,000</b>	<b>\$2,010,000</b>	<b>\$1,050,000</b>

Sewer Connection Fee Calculation

Schedule 4 – Sewer Connection Fee Calculation

Functional Component:	Conveyance / Pumping	Treatment / Disposal	Total
Gross Plant in Service Value	\$ 297,754,847	\$ 102,857,503	\$ 400,612,350
Construction Work in Progress	6,139,843	2,120,969	8,260,812
<b>Gross System Value</b>	<b>\$ 303,894,689</b>	<b>\$ 104,978,473</b>	<b>\$ 408,873,162</b>
<b>Less:</b>			
Principal Credit	\$ 65,891,057	\$ 22,761,643	\$ 88,652,700
Specific Asset Contributions/Exclusions	95,066,918	1,191,805	96,258,724
<b>Net System Value</b>	<b>\$ 142,936,714</b>	<b>\$ 81,025,024</b>	<b>\$ 223,961,738</b>
<i>Fee Calculation:</i>			
Capacity			
Million Gallons Per Day (MGD)	25.22	25.22	25.22
Level of Service (gpd)	300	300	300
Equivalent Residential Units	84,067	84,067	84,067
<b>Initial Capacity Cost per ERU</b>	<b>\$ 1,700</b>	<b>\$ 964</b>	<b>\$ 2,664</b>
Escalation Factor to Effective Year			5.00%
<b>Calculated Fee per ERU</b>			<b>\$ 2,797</b>
Current Fee per ERU			2,400
Dollar Change			\$ 397
Percent Change			17%

Current and Calculated Connection Fees by Meter Size

Schedule 5 – Calculated Connection Fees by Meter Size

Meter Size	Meter Equivalents	Current Connection Fee	Calculated Connection Fee	\$ Difference
5/8"	1.00	\$ 2,400	\$ 2,797	\$ 397
3/4"	1.50	\$ 3,600	\$ 4,196	\$ 596
1"	2.50	\$ 6,000	\$ 6,993	\$ 993
1.5"	5.00	\$ 12,000	\$ 13,986	\$ 1,986
2"	8.00	\$ 19,200	\$ 22,378	\$ 3,178
3"	16.00	\$ 38,400	\$ 44,755	\$ 6,355
4"	25.00	\$ 60,000	\$ 69,930	\$ 9,930
6"	50.00	\$ 120,000	\$ 139,860	\$ 19,860
8"	80.00	\$ 192,000	\$ 223,776	\$ 31,776
10"	115.00	\$ 276,000	\$ 321,678	\$ 45,678
12"	215.00	\$ 516,000	\$ 601,398	\$ 85,398