Outlook

## Item (I)(1)(D) - Stantec Report and Notice of Intent to Raise Wholesale Rate

**From** Jesse Stephens <JStephens@bcrsd.com>
**Date** Fri 7/17/2026 3:37 PM
**To** Jesse Stephens <JStephens@bcrsd.com>

Dear Board of Trustees,

I informed you during the New Business portion of the Special Board Meeting on June 30th, that we were given a copy of the City's Utility Rates study from Stantec along with letter indicating a notice to raise the District wholesale rate in line with findings of the report.

I've attached a copy of the current report along with the 2021 report for reference, and the current letter.

We have reviewed both reports along with most of the connection agreements between the City of Columbia and the District to review requirements of the current agreements and how the information within the Stantec report aligns with the agreement language.

We have found several discrepancies and believe clarifications on some of the methodologies and calculations within the report are warranted.

I would like to formally respond as soon as the board has a chance to discuss this at the upcoming meeting.

***Jesse Stephens, P.E., Executive Director***
Boone County Regional Sewer District (BCRSD)
1314 N. 7th St., Columbia, MO 65201
C: 573.239.4025 | O: 573.443.2774
e: jstephens@bcrsd.com | w: www.bcrsd.com

city of Columbia Utilities

RECEIVED
JUN 30 2026
BY: EBB

June 30, 2026

Jesse Stephens
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. Stephens:

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 0.925. In addition to providing the 180 days 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 June 26, 2026. Section 5 of the study documents the allocation of Sewer Utility costs to the City Use only and City and District Use functions. This cost allocation analysis results in a city and District use allocation of 92.5% of total system costs. The City proposes to increase the percentage for service fees to District customers from 0.80 to 0.925 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 erin.keys@como.gov.

Sincerely,
UTILITIES DEPARTMENT

Erin Keys

Erin Keys, P.E.
Director

c: De'Carlon Seewood, City Manager
Nancy Thompson, City Counselor
Tom Ratermann, Assistant Director

City of Columbia, Missouri

# Sanitary Sewer Utility Rate Study

## Final Report

June 26, 2026

June 26, 2026
Ms. Erin Keys
Director of Utilities
City of Columbia
701 E. Broadway
Columbia, MO 65205

Re: Sanitary Sewer Utility Rate Study

Dear Ms. Keys,

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,

Kyle Stevens
Principal
(813) 269-6036
kyle.stevens@stantec.com

Enclosure

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# 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. More recently the city has adopted no rate revenue increase over the past 5 years. A prior study completed by Stantec in 2021 had recommended moderate inflationary adjustments to meet capital and overall system needs while maintaining sufficient fund balance.

The City has retained Stantec to perform a comprehensive evaluation of its sewer 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, review of overstrength surcharges and hauler fees, and a 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-of-Service Analysis**– Allocate test year (FY 2027) revenue requirements to be recovered in either sewer fixed or volumetric charges.

**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 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.

**Miscellaneous Fees** – Review the City's existing overstrength surcharges and hauled waste fees and develop modifications, as appropriate, to reflect the proportional recovery of system costs.

# 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 2027[1] – FY 2036. During these work sessions, we examined the impact of various inputs or assumptions upon key financial indicators by using 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 service 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 Utility's revenues. 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.

[1] The RSA begins with FY 2026 data upon which future projections in the ten-year projection period are based.

### 2.1.1 Beginning Fund Balances

The FY 2025 year-end trial balance and FY 2025 financial statements provided by the City's Finance Department were used to establish the beginning FY 2026 balances for the sewer enterprise fund.

### 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 2026 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 3.00% for FY 2026 – FY 2036.
- Miscellaneous revenues are based upon the FY 2026 Adopted Budget or adjusted from staff's input to reflect expected annual revenue for the projection period.

### 2.1.3 Operating Expenditures

The FY 2026 operating expenditure requirements reflect the FY 2026 Revised Budget include personnel, operating and maintenance, and minor capital outlay expenses. The City's utility department provided the fleet replacement schedule to capture the replacement of aging vehicles, trucks, and machine tools. Starting FY 2027 through FY 2031, 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 2027 to 2036 and totals approximately $73.4 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 2026 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 about 500 accounts annually during the projection period and a 0.0% increase in usage per account for retail customers reflecting historical and expected trends as discussed in conversations with the Utility. Both the 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. BCRSD is expected in FY 2026 to return to a normalized three-year average of account growth after slight fluctuations in volume in prior years. 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, or required ratio of net income to annual debt service, 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, 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.

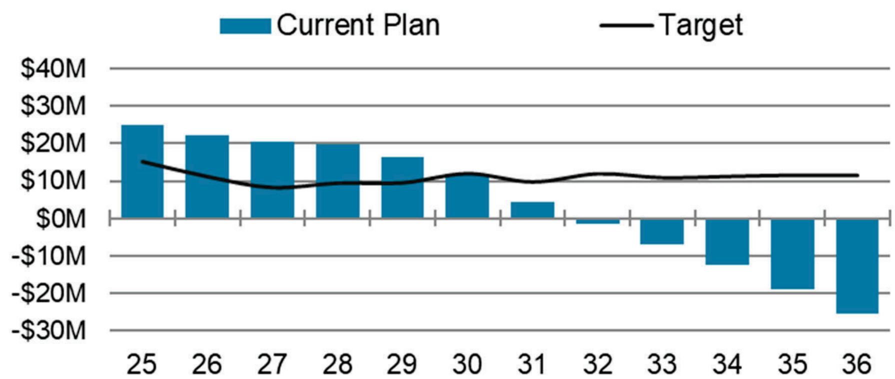
### 2.2.5 Capital Project Funding

One of the main drivers of a utility's financial plan is the availability of sufficient funds for reinvestment in existing infrastructure and supporting new investment in the system. The RSA includes the CIP provided by City staff for FY 2027 through FY 2036. Beginning in FY 2028, the financial management plan assumes an annual cost inflation of 3.73% 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. All of the projects identified will be cash funded with no new borrowing identified in their 5-year capital plan.

## 2.3 RESULTS

Once the FAMS model was populated with 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 throughout 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 2031 and deplete cash reserves entirely by FY 2032. 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 calculated annual rate revenue adjustments required for the utility to meet its minimum operating requirements. *It is important to note that actual FY 2027 customer bill adjustments will vary by customer due to the cost allocation and rate structure changes, as discussed in sections 3 and 4 of this report.*

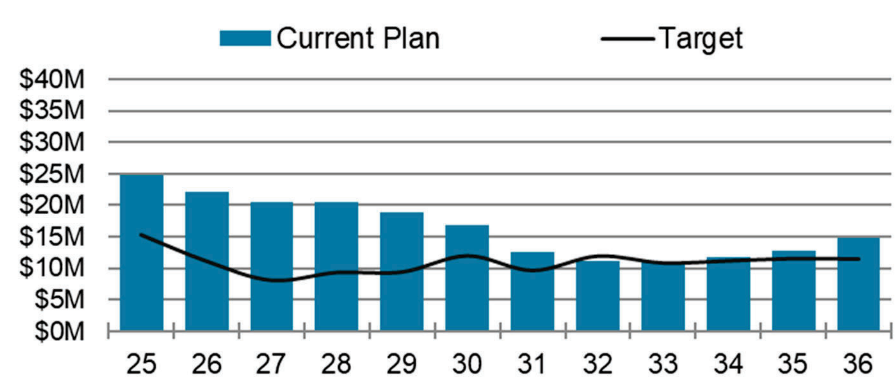
**Table 2-1: Recommended FY 2027-2031 Sewer Rate Revenue Adjustment Plan**

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|
| Rate Increase Adoption Date | Oct 1, 2026 | Oct 1, 2027 | Oct 1, 2028 | Oct 1, 2029 | Oct 1, 2030 |
| Sewer Rate Revenue Change | 0.0%* | 3.25% | 3.25% | 3.25% | 3.25% |

*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 five year planning period and ten year financial forecast. Appendix A includes detailed schedules presenting all components of the financial management plan.

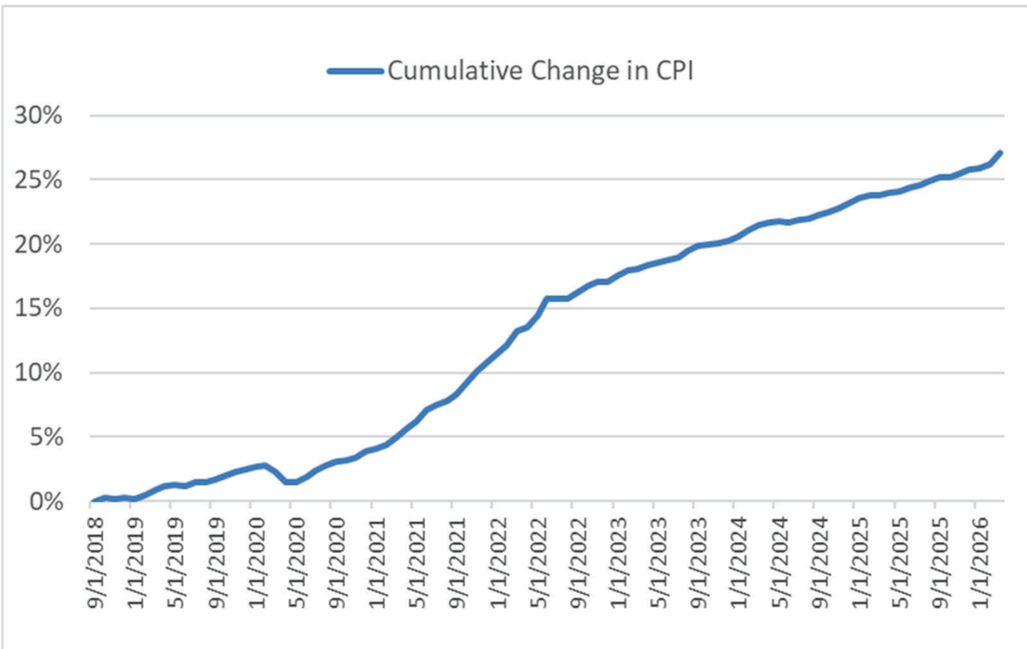
**Figure 2-2: Annual Reserves Recommended Scenario**



**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 4.5% 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-OF-SERVICE ANALYSIS

The purpose of the cost allocation analysis is to evaluate the Utility's projected FY 2027 revenues and expenses at a detailed, line-item level and organize them in a manner that aligns cost recovery mechanism, fixed or volumetric with the underlying drivers of those costs. This process is grounded in the principle of cost causation, maintaining that expenses are assigned to rate components in a way that reflects how and why those costs are incurred.

The Utility recovers its revenue requirement through a combination of fixed monthly charges based on water meter size and volumetric charges based on a customer monthly usage. This analysis assesses the appropriate balance between these mechanisms by identifying which costs are most appropriately recovered through fixed charges, such as debt service cost and a portion of capital costs, and which are best recovered through volumetric rates based on usage.

The results of this analysis will support the evaluation of the Utility's current level of fixed cost recovery and provide a defensible framework for allocating costs between fixed and volumetric rate components. These findings form the foundation for the subsequent rate design section, where the recommended rate structure is developed. Additional details on BCRSD cost allocation is found in Section 5 of the report.

## 3.1 ASSUMPTIONS AND ANLAYSIS

Test year revenue requirements used in the cost allocation analysis are based on the Utility's FY 2027 projected operating, capital, and debt service expenses as developed in the RSA. At a high level, the Utility's revenue requirement consists of three primary components: operations and maintenance (O&M), debt service, and cash-funded capital.

For purposes of cost allocation, O&M expenses were primarily assigned to the volumetric rate component based on monthly billed wastewater volumes, reflecting the relationship between system use and certain variable costs. In contrast, debt service expenses and 50% of cash-funded capital expenditures were allocated to the fixed rate component  This allocation reflects the underlying cost drivers, as debt service obligations must be met regardless of system usage, and capital investments are required to maintain system capacity and ensure ongoing service availability. By comparison, a portion of O&M expenses, such as power and treatment chemicals, varies with flow and is therefore more appropriately recovered through volumetric charges.

This approach provides a defensible framework for evaluating the Utility's level of fixed cost recovery. Under the current rate structure, approximately 41% of total revenue is derived from fixed charges. This level is consistent with guidance from Fitch Ratings, which indicates that utilities generating more than 30% of their revenue from fixed charges are generally viewed more favorably from a credit perspective due to the resulting revenue stability.

However, it is also important to recognize that increases in fixed cost recovery can occur over time as system usage declines or operating efficiencies are realized. While higher fixed revenue recovery improves financial stability, it can reduce customers' ability to manage their bills through conservation, particularly for lower-volume users. As such, the balance between fixed and volumetric recovery should be considered in the context of both financial resiliency and affordability.

A detailed list of the gross 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 2027 | Fixed % | Volumetric % |
|---|---|---|---|
| Operations & Maintenance | $14,062,792 | 0% | 100% |
| Debt Service | $7,327,737 | 100% | 0% |
| Cash Funded Capital | $5,760,250 | 50% | 50% |
| **Gross Revenue Requirement** | **$27,537,504** | **37%** | **63%** |

**Offsetting Revenue**

The net rate revenue requirements are developed based on the total gross revenue required in FY 2027 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 2027 from rate revenue alone. Offsetting revenues include permit fees, connection fees, surcharges/commissions, and other miscellaneous revenues. Use of fund balance in FY 2027 is also considered as an offset to the revenue requirement because FY 2027 rates are not needed to generate this portion of revenue based on the FY 2027 financial plan results. Line item detail of the test year revenue requirements 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 2027 | Fixed % | Volumetric % |
|---|---|---|---|
| Gross Revenue Requirement | $27,537,504 | 37% | 63% |
| Offsetting Revenue & Use of Fund Balance | $3,539,078 | 37% | 63% |
| **Net Revenue Requirement** | **$23,998,426** | **37%** | **63%** |

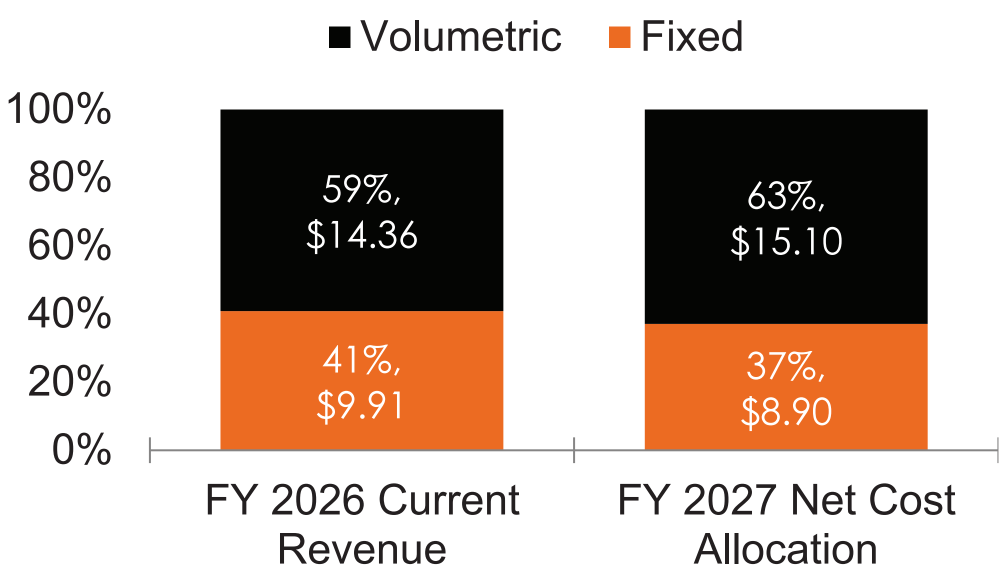
Net revenue requirements are comprised of operating, debt service, and capital expenses less offsetting revenues.

## 3.2 RESULTS

Figure 3-1 presents the results of the cost allocation analysis, comparing the allocation of FY 2027 net revenue requirements between fixed and volumetric components to the Utility's current distribution of rate revenue recovery. Based on the cost-of-service analysis, approximately 37% of the total revenue requirement is most appropriately recovered through fixed charges, while the remaining 63% is best recovered through volumetric rates. By comparison, the current rate structure recovers approximately 41% of total revenues through fixed charges.

As a result, the updated cost allocation reflects a modest shift in revenue recovery from fixed to volumetric charges. This adjustment better aligns the rate structure with the underlying cost drivers while maintaining a strong level of fixed cost recovery. The recommended allocation continues to support the Utility's financial stability and credit profile, while more precisely targeting specific cost components for recovery through the most appropriate rate mechanism.

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



# 4. RATE DESIGN

Stantec calculated rates based on the recommended rate adjustment for implementation on October 1st 2026 in section 2 of 0% and the cost allocation described in section 3. 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 2027. As usage trends decline over time, having material fixed charges reduces revenue volatility experienced by the Utility. 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[2] | University of Missouri | BCRSD | BCRSD Class 11 |
|---|---|---|---|---|---|
| Fixed Charge by Meter Size | | | | | |
| 5/8" | $12.37 | $18.56 | $12.37 | $9.90 | $12.37 |
| 3/4" | $18.57 | $27.86 | $18.57 | $14.86 | $18.57 |
| 1" | $30.95 | $46.43 | $30.95 | $24.76 | $30.95 |
| 1.5" | $61.88 | $92.82 | $61.88 | $49.50 | $61.88 |
| 2" | $99.01 | $148.52 | $99.01 | $79.21 | $99.01 |
| 3" | $198.03 | $297.05 | $198.03 | $158.42 | $198.03 |
| 4" | $309.41 | $464.12 | $309.41 | $247.53 | $309.41 |
| 6" | $618.84 | $928.26 | $618.84 | $495.07 | $618.84 |
| 8" | $990.13 | $1,485.20 | $990.13 | $792.10 | $990.13 |
| 10" | $1,423.31 | $2,134.97 | $1,423.31 | $1,138.65 | $1,423.31 |
| 12" | $2,660.99 | $3,991.49 | $2,660.99 | $2,128.79 | $2,660.99 |
| Volumetric Rate (per CCF) | $2.55 | $3.83 | $2.55 | $2.04 | $2.04 |

## 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

[2] A 1.5 multiplier is applied to outside city customer rates reflected in the table above.

outside city, University of Missouri, and BCRSD customers. Table 4-2 shows the FY 2026 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 | BCRSD Class 11[3] | Total |
|---|---|---|---|---|---|---|---|
| 5/8” Bills | 1.00 | 49,026 | 1,870 | 4 | 4,070 | 36 | 55,007 |
| 3/4” Bills | 1.50 | 133 | 3 | 5 | 8 | 0 | 149 |
| 1” Bills | 2.50 | 944 | 11 | 36 | 65 | 0 | 1,056 |
| 1.5” Bills | 5.00 | 389 | 1 | 52 | 5 | 0 | 447 |
| 2” Bills | 8.00 | 410 | 9 | 44 | 32 | 0 | 495 |
| 3” Bills | 16.00 | 52 | 2 | 21 | 0 | 0 | 75 |
| 4” Bills | 25.00 | 23 | 0 | 14 | 0 | 0 | 37 |
| 6” Bills | 50.00 | 9 | 0 | 1 | 0 | 0 | 10 |
| **Total Equivalent Units** | | **50,987** | **1,896** | **177** | **4,180** | **36** | **57,276** |

Based on the fixed charge cost allocation described in Section 3 of 37% of revenues and the FY 2026 equivalent bills shown in Table 4-2, the monthly charge per equivalent bill is $11.10 per month. Based on the meter equivalency factors associated with the current rates presented in Table 4-2, fixed charges for FY 2027 were calculated for all customers and are shown in Table 4-3.

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

| Meter Size | Inside City | Outside City | University of Missouri | BCRSD | BCRSD Class 11 |
|---|---|---|---|---|---|
| **Rate Multiplier** | 1.0 | 1.5 | 1.0 | 0.8 | 1.0 |
| 5/8” | $11.10 | $16.65 | $11.10 | $8.88 | $11.10 |
| 3/4" | $16.65 | $24.98 | $16.65 | $13.32 | $16.65 |
| 1” | $27.75 | $41.63 | $27.75 | $22.20 | $27.75 |
| 1.5” | $55.51 | $83.26 | $55.51 | $44.41 | $55.51 |
| 2” | $88.82 | $133.22 | $88.82 | $71.05 | $88.82 |
| 3” | $177.63 | $266.45 | $177.63 | $142.10 | $177.63 |
| 4” | $277.55 | $416.32 | $277.55 | $222.04 | $277.55 |
| 6” | $555.09 | $832.64 | $555.09 | $444.08 | $555.09 |
| 8” | $888.15 | $1,332.23 | $888.15 | $710.52 | $888.15 |
| 10” | $1,276.72 | $1,915.07 | $1,276.72 | $1,021.37 | $1,276.72 |
| 12” | $2,386.90 | $3,580.36 | $2,386.90 | $1,909.52 | $2,386.90 |

## 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 2025 billed volume and total equivalent units based on the rate multipliers applicable to each customer class.

[3] BCRSD class 11 is a subsection of customers who receive a 1.0 multiplier instead of the typical BCRSD 0.8 multiplier.

**Table 4-4: FY 2025 Equivalent Volume**

| Volume | Inside City | Outside City | University of Missouri | BCRSD | BCRSD Class 11 | Total |
|---|---|---|---|---|---|---|
| Total Equivalent Volume (CCF) | 4,760,494 | 135,814 | 415,632 | 259,483 | 2,747 | 5,574,169 |
| **Total Equivalent Volume (CCF)** | **4,760,494** | **203,720** | **415,632** | **207,586** | **2,197** | **5,589,630** |

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 $2.68 per hundred cubic feet (CCF). Table 4-5 shows the calculated FY 2027 volumetric rates for all customers using the respective rate multipliers.

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

| | Inside City | Outside City | University of Missouri | BCRSD | BCRSD Class 11 |
|---|---|---|---|---|---|
| **Rate Multiplier** | 1.0 | 1.5 | 1.0 | 0.8 | 0.8 |
| Rate per CCF | $2.68 | $4.02 | $2.68 | $2.15 | $2.15 |

## 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 for those users with use less than 10 CCF per month or modest increases for users with 10 CCF or more use each month. It is important to note that rate structure adjustments are revenue neutral, 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) | Current (FY 26) | Calculated (FY 27) | $ Change | % Change |
|---|---|---|---|---|
| **0** | $12.37 | $11.10 | ($1.27) | (10.3%) |
| 1 | $14.92 | $13.78 | ($1.14) | (7.6%) |
| 2 | $17.47 | $16.47 | ($1.00) | (5.7%) |
| 3 | $20.02 | $19.15 | ($0.87) | (4.4%) |
| 4 | $22.57 | $21.83 | ($0.74) | (3.3%) |
| 5 | $25.12 | $24.51 | ($0.61) | (2.4%) |
| 6 | $27.67 | $27.19 | ($0.48) | (1.7%) |
| 7 | $30.22 | $29.88 | ($0.34) | (1.1%) |
| 8 | $32.77 | $32.56 | ($0.21) | (0.6%) |
| 9 | $35.32 | $35.24 | ($0.08) | (0.2%) |

| Monthly Volume (CCF) | Current (FY 26) | Calculated (FY 27) | $ Change | % Change |
|---|---|---|---|---|
| 10 | $37.87 | $37.92 | $0.05 | 0.1% |
| 11 | $40.42 | $40.60 | $0.18 | 0.5% |
| 12 | $42.97 | $43.28 | $0.31 | 0.7% |
| 13 | $45.52 | $45.97 | $0.45 | 1.0% |
| 14 | $48.07 | $48.65 | $0.58 | 1.2% |
| 15 | $50.62 | $51.33 | $0.71 | 1.4% |
| 16 | $53.17 | $54.01 | $0.84 | 1.6% |
| 17 | $55.72 | $56.69 | $0.97 | 1.7% |
| 18 | $58.27 | $59.38 | $1.11 | 1.9% |
| 19 | $60.82 | $62.06 | $1.24 | 2.0% |
| 20 | $63.37 | $64.74 | $1.37 | 2.2% |

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 and meter size combination, impacts are expected to be moderate when contrasted against current utility bills.

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

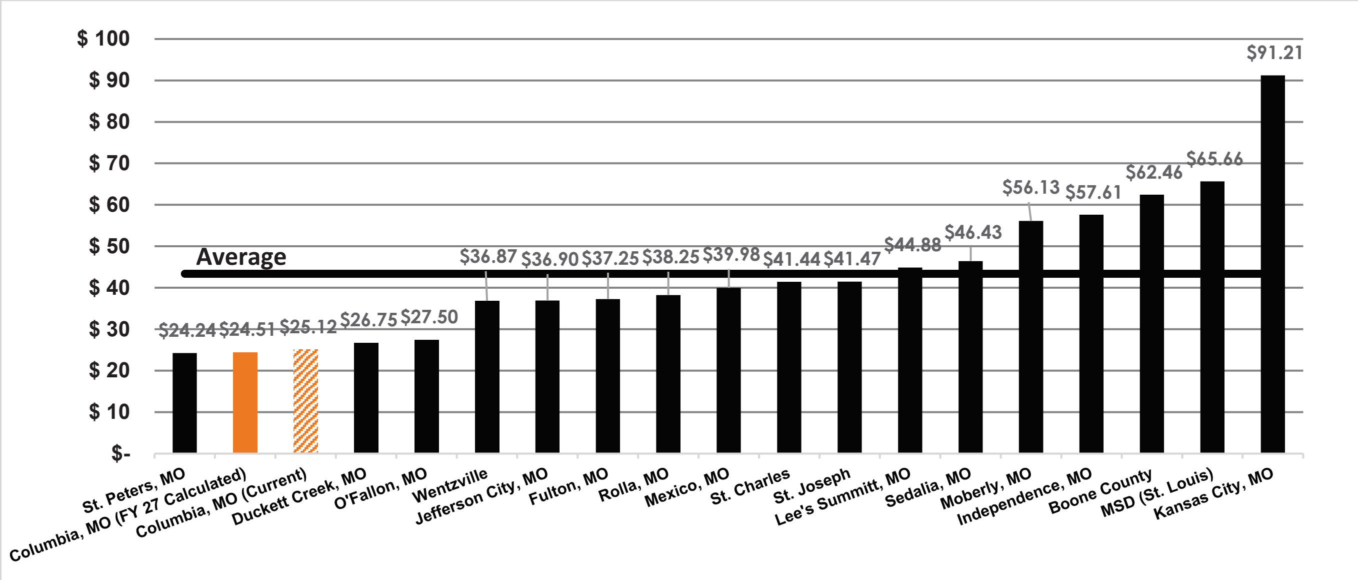
| Meter Size | Monthly Volume (CCF)[4] | Current (FY 26) | Calculated (FY 27) | $ Chg. |
|---|---|---|---|---|
| 3/4" | 5 | $31.32 | $30.06 | ($1.26) |
| 1" | 17 | $74.30 | $73.35 | ($0.95) |
| 1 1/2" | 20 | $112.88 | $109.15 | ($3.73) |
| 2" | 50 | $226.51 | $222.91 | ($3.60) |
| 3" | 94 | $437.73 | $429.73 | ($8.00) |
| 4" | 276 | $1,013.21 | $1,017.75 | $4.54 |
| 6" | 851 | $2,788.89 | $2,837.39 | $48.50 |

## 4.4 CUSTOMER BILL COMPARISON

As part of the Study, Stantec prepared a FY 2026 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 and is expected to remain so under the calculated FY 2027 rates.

[4] 5 CCF is the residential average wastewater usage.

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




[5] FY 2027 calculated rates for Columbia would go into effect October 1, 2027, upon council approval.

# 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. In addition more recent agreements have built upon previous rate study recommendations by charging a 1.00 multiplier on fixed charges and 0.80 multiplier on volume. 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 and recommends an appropriate multiplier to recover the correct portion of cost from the District.

## 5.1 BCRSD COST ALLOCATION

To determine the appropriate share of wastewater system costs attributable to Boone County Regional Sewer District (BCRSD) customers, Stantec conducted a detailed functional review of the Utility's operating and capital expenditures in coordination with City subject matter experts. Each major cost category was evaluated to identify the most appropriate allocation basis reflecting how wastewater services are provided and how system assets are utilized by City and District customers.

Table 5-1 summarizes the resulting allocation of costs between the **City Use Only** function, representing costs incurred exclusively to serve City retail customers, and the **City & District Use** function, representing costs associated with shared regional infrastructure and services that benefit both City and BCRSD customers.

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

| Expense Type | Allocation Criteria | City Use Only | City & District Use |
|---|---|---|---|
| Admin Costs | Weighted | 13% | 87% |
| Engineering Costs | 5-Year CIP | 19% | 81% |
| Treatment Costs | City & District Use | 0% | 100% |
| Line Maintenance | Linear Feet of Pipe | 80% | 20% |
| Debt | City & District Use | 0% | 100% |
| Transfers | City & District Use | 25% | 75% |
| Cash Funded Capital | 5-Year CIP | 19% | 81% |

| Expense Type | Allocation Criteria | City Use Only | City & District Use |
|---|---|---|---|
| Less: Offsetting Revenues & Use of Fund Balance | City & District Benefit | 51% | 49% |
| **Total** | | **$1.8M** | **$22.1M** |
| **Percent** | | **7.5%** | **92.5%** |

The results of the analysis indicate that approximately **92.5% of total wastewater system costs** are associated with facilities, assets, and activities that provide service to both City and BCRSD customers. This finding reflects the fact that BCRSD customers rely extensively on the City's regional wastewater system, including interceptor facilities, pump stations, treatment infrastructure, debt-funded assets, and other shared system components. Conversely, approximately **7.5% of total costs** are associated with functions that solely benefit City retail customers and therefore should not be recovered from BCRSD customers.

While BCRSD customers utilize the majority of the City's wastewater infrastructure, they do not receive the full range of services provided to City retail customers. Specifically, BCRSD owns, operates, and maintains a substantial portion of its local collection system, reducing its reliance on City-owned collection assets and associated maintenance activities. This distinction is reflected in the allocation methodology, particularly for line maintenance and other collection-related costs.

## 5.2 BCRSD CALCULATED RATE STRUCTURE

The results of the cost allocation analysis support increasing the current BCRSD attributable cost multiplier from 80.0% to 92.5%. The analysis demonstrates that approximately 92.5% of the Utility's wastewater system costs are associated with infrastructure, operations, and services that provide benefits to both City and District customers. As such, the existing 80.0% multiplier understates the District's proportionate share of system costs and is not fully aligned with the cost causation principles underlying the attributable cost methodology.

The recommended 92.5% multiplier more accurately reflects the District's ongoing use of the City's regional wastewater collection, conveyance, treatment, and disposal infrastructure while recognizing the District's ownership and operation of portions of its local collection system. Accordingly, the updated multiplier provides a reasonable and equitable basis for allocating shared system costs between City and BCRSD customers.

The resulting attributable rates for FY 2027 are presented in Table 5-2.

**Table 5-2: BCRSD Rates FY 2027**

| Meter Size | Recommended Multiplier | FY 2027 Rate with Recommended Multiplier |
|---|---|---|
| 5/8” | 92.5 | $10.27 |
| 3/4" | 92.5 | $15.40 |
| 1” | 92.5 | $25.67 |
| 1.5” | 92.5 | $51.35 |
| 2” | 92.5 | $82.15 |
| 3” | 92.5 | $164.31 |
| 4” | 92.5 | $256.73 |
| 6” | 92.5 | $513.46 |
| Rate per CCF | 92.5 | $2.48 |

## 5.3 RESULTS

Implementation of the recommended multiplier structure would generate approximately $200,000 in additional annual revenue from BCRSD customers based on current billing determinants. However, these incremental revenues have not been incorporated into the financial plan, revenue requirements, or recommended rates presented in this Study. Existing contractual agreements between the City and BCRSD govern the current rate methodology, and any modification to the attributable cost multipliers would require negotiation and amendment of those agreements, a process that may take several years to complete.

Accordingly, the purpose of this analysis is not to support an immediate revenue adjustment, but rather to establish a technically defensible and cost-based framework for future discussions between the City and BCRSD. The analysis provides an updated assessment of the proportionate share of wastewater system costs attributable to District customers and can serve as the basis for evaluating future rate modifications as contractual agreements are revisited and additional BCRSD customer connections are added to the regional system.

By aligning cost recovery more closely with the level of infrastructure utilization and service provided, the recommended multiplier structure promotes greater equity between City and District customers while maintaining consistency with established cost-of-service and cost causation principles.

# 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 developments 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 March 5, 2025, escalated to FY 2026 replacement cost, based upon the change in the Engineering News-Record Construction Cost Index (ENR-CCI) from acquisition date, less any excluded assets[6]. Schedule 1 of Appendix E presents the calculated FY 2026 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 October 1, 2025.

**System Capacities**

The capacities in million gallons per day (MGD) provided by functional component were identified and discussed with City staff. Ultimately, for the City's wastewater system the limiting capacity of the treatment plant was utilized for the system's capacity. Currently wastewater treatment capacity at the City's wastewater treatment facility is limited to 25.22 million gallons per day.

**Capacity per Equivalent Residential Unit (ERU)**

The capacity-related costs for each functional component were divided by the corresponding level of service capacity, expressed in equivalent residential units (ERUs), to determine the capacity cost per ERU for each functional component. The level of service associated with a sewer ERU was developed based on staff input and analysis of current system flow data, reflecting the typical FY 2026 average monthly wastewater

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[6] Excluded assets are assets that are repair or replacement in nature, assets that were contributed by developers, grant funded or minor equipment.

flow, including allowances for inflow and infiltration (I&I). As shown in Schedule 3 of Appendix C and summarized in Table 6-1, the sewer capacity assigned to one ERU was established at 300 gallons per day.

## 6.4 RESULTS

The calculated capacity cost per ERU was escalated by 3.00% to reflect inflation to FY 2027 costs and then rounded down to the nearest hundredth. 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 | $350,855,420 | $131,908,653 | $482,764,073 |
| Less: Principal Credit | $45,236,854 | $17,007,383 | $62,244,238 |
| Less: Asset Contributions/Exclusions | $147,276,992 | $42,377,142 | $189,654,133 |
| **Net System Value** | **$158,341,574** | **$72,524,128** | **$230,865,702** |
| | | | |
| Capacity (MGD) | | | 25.22 |
| Level of Service (gpd) | | | 300 |
| ERUs | | | 84,067 |
| **Initial Capacity Cost per ERU** | **$1,844** | **$863** | **$2,747** |
| Escalation Factor to Effective Year | | | 3.00% |
| **Calculated Fee per ERU** | | | **$2,800** |
| Current Fee per ERU | | | $2,400 |
| Percent Change | | | 17% |

The current FY 2026 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 | $2,800 | $400 |
| 3/4" | $3,600 | $4,244 | $644 |
| 1" | $6,000 | $7,074 | $1,074 |
| 1.5" | $12,000 | $14,147 | $2,147 |
| 2" | $19,200 | $22,635 | $3,435 |
| 3" | $38,400 | $45,271 | $6,871 |
| 4" | $60,000 | $70,735 | $10,735 |
| 6" | $120,000 | $141,471 | $21,471 |
| 8" | $192,000 | $226,353 | $34,353 |
| 10" | $276,000 | $325,382 | $49,382 |
| 12" | $516,000 | $608,323 | $92,323 |

# 7. MISCELLANEOUS CHARGES

In addition to the standard rate design, Stantec evaluated the current overstrength and hauled waste rates charged to bulk use customers. This section described the background information, rationale for updating the fees, methodology, and results of the analysis.

## 7.1 BACKGROUND

The City of Columbia operates a hauled waste disposal program through the Columbia Wastewater Treatment Plant. The program accepts specific types of liquid waste, including septic tank pumping, portable and chemical toilet waste, domestic holding tank waste, food service grease trap waste, and waste activated sludge from package treatment plants and stabilization ponds. In exchange for excepting this waste the City charges a set of specific fees that recognize the additional cost of treating this waste which is higher in biochemical oxygen demand (BOD) or total suspended solids (TSS), than that of domestic wastewater.

In addition to the hauled waste program, the City assesses extra-strength surcharges to certain commercial and industrial users who contribute wastewater at higher strengths than domestic customers. Specifically, surcharges apply to customers with wastewater discharges that exceed 300 mg/L of BOD or (TSS). The City then assesses fees for the treatment of BOD and TSS based on the amount contributed in excess of normal domestic strength. Table 7-1 includes the current fees and structure for hauled waste and overstrength surcharge customers. The overstrength rates shown include both user and capital charge components.

**Table 7-1 Hauled Waste and Overstrength Charges**

| | Septic ($/gal) | Portable Toilet ($/gal) | Sludge ($/gal) | BOD ($/gal) | TSS ($/gal) |
|---|---|---|---|---|---|
| Current Rate | $0.092 | $0.092 | $0.049 | $0.324 | $0.222 |
| Calculated User Charge | | | | $0.167 | $0.194 |
| Calculated Capital Charge | | | | $0.152 | $0.175 |
| **Total Calculated Rate** | **$0.108** | **$0.108** | **$0.055** | **$0.319** | **$0.369** |

## 7.2 METHODOLOGY

In order to develop updated fees for overstrength wastewater and hauled waste customers, Stantec conducted several levels of additional analysis focused on identifying and allocating the costs associated with treatment processes impacted by higher-strength waste streams. This effort included a functionalization of utility assets into both broad wastewater functional categories and more detailed treatment-related functions associated with specific treatment processes and operational activities.

The results of this analysis provided the basis for allocating the annual operating budget across individual treatment functions and, subsequently, to specific wastewater strength parameters. This step is critical because it allows the costs associated with treating biochemical oxygen demand (BOD) and total suspended solids (TSS) to be separately identified from general flow-related treatment costs. By isolating these treatment-related costs, the analysis establishes a more equitable and technically supportable basis for recovering costs from customers that discharge wastewater with elevated strength characteristics.

Following the allocation of treatment costs to wastewater parameters, the total annual costs associated with BOD and TSS treatment were paired with the corresponding annual pounds of BOD and TSS treated at the facility. This process allowed unit costs to be developed on a per-pound basis for each wastewater parameter. The resulting unit cost rates provide the foundation for calculating updated overstrength surcharges and hauled waste fees that more accurately reflect the actual cost of treatment attributable to high-strength waste contributors.

## 7.3 CALCULATION

The first step in developing updated extra strength and hauled waste rates was to functionalize wastewater system costs into treatment and service-related categories. Costs were allocated among preliminary treatment, primary treatment, secondary treatment, disinfection, solids handling, collection system functions, and customer-related functions. The functionalization process was informed through discussions with City staff regarding plant operations, treatment processes, and operational practices, as well as Stantec's industry experience with wastewater cost-of-service analyses. In addition, the analysis relied on the City's fixed asset investment data to support the allocation of capital-related costs across the various treatment functions.

Following the functionalization process, the identified functional costs were further allocated to the wastewater treatment parameters of flow, biochemical oxygen demand (BOD), and total suspended solids (TSS), as shown in Table 7-2. This step is necessary to distinguish between costs driven primarily by hydraulic loading versus those associated with the treatment of wastewater strength characteristics. The resulting parameter-specific allocation provides the technical basis for calculating equitable extra strength surcharge rates and hauled waste disposal fees.

**Table 7-2 FY 2027 Wastewater Functional and Parameter Specific cost**

| Classes | FY 2027 Expenses | Flow | BOD | TSS | Customer |
|---|---|---|---|---|---|
| Preliminary | $2,454,132 | 90% | 5% | 5% | 0% |
| Primary | $1,333,551 | 20% | 30% | 50% | 0% |
| Secondary | $3,511,725 | 10% | 45% | 45% | 0% |
| Tertiary | $2,609,744 | 0% | 50% | 50% | 0% |

| | | | | | |
|---|---|---|---|---|---|
| Solids Handling | $4,651,995 | 0% | 50% | 50% | 0% |
| Collection | $12,650,579 | 100% | 0% | 0% | 0% |
| Customer | $415,779 | 0% | 0% | 0% | 0% |
| **Total** | **$27,537,504** | **$15,387,180** | **$5,733,917** | **$6,000,627** | **$415,779** |

After the parameter-specific costs were identified, the allocated costs associated with BOD and TSS treatment were divided by the total annual pounds of BOD and TSS treated by the City to calculate gross unit treatment costs on a per-pound basis. These gross treatment costs were then refined through application of a net-to-gross revenue adjustment factor to account for offsetting revenues recovered elsewhere within the utility as shown in Table 3-2. The resulting net unit costs form the basis for the recommended extra strength surcharge rates.

The updated analysis resulted in an approximately 1.5% decrease in the calculated BOD unit rate and a 66.2% increase in the TSS unit rate. The significant increase in the TSS-related treatment cost is primarily attributable to substantial capital investments made by the City in wastewater treatment and solids handling infrastructure over approximately the last 15 years. These investments have materially increased the costs associated with solids treatment and processing functions within the wastewater system.

The updated parameter-specific unit rates were then applied to the hauled waste strength assumptions presented in Appendix D to calculate revised hauled waste disposal charges on a per-gallon basis. In addition, the City currently charges hauled waste customers a flat administrative or discharge fee for each individual waste disposal event. Based on Stantec’s review of industry practices and the recommended cost allocation methodology, it is recommended that the City eliminate this flat charge and recover costs solely through volumetric and strength-based disposal fees. This approach more directly aligns customer charges with the actual cost of treatment and is generally consistent with industry-standard hauled waste rate structures.

## 7.4 RESULTS

**Figure 7-1 Current and Calculated Rates for Extra Strength Customers**

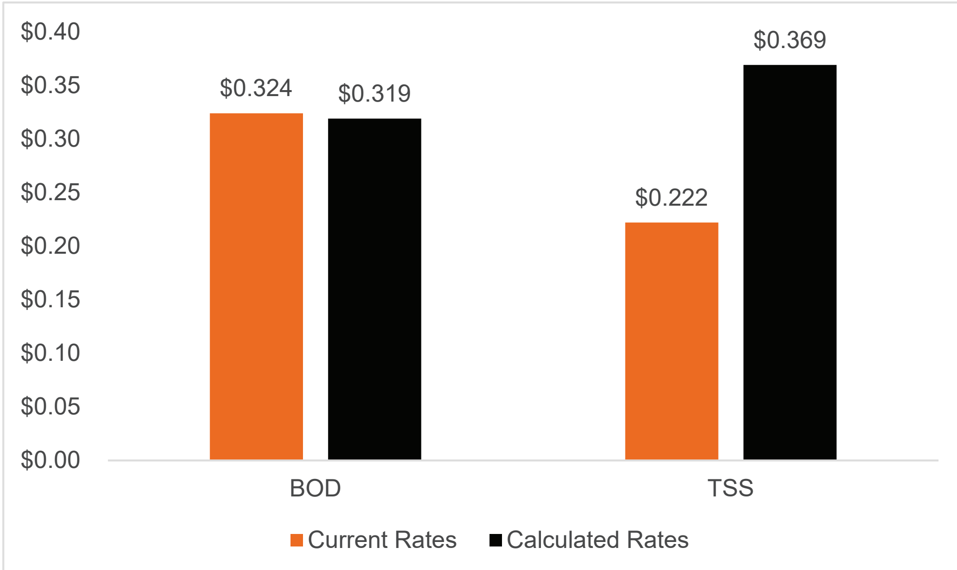
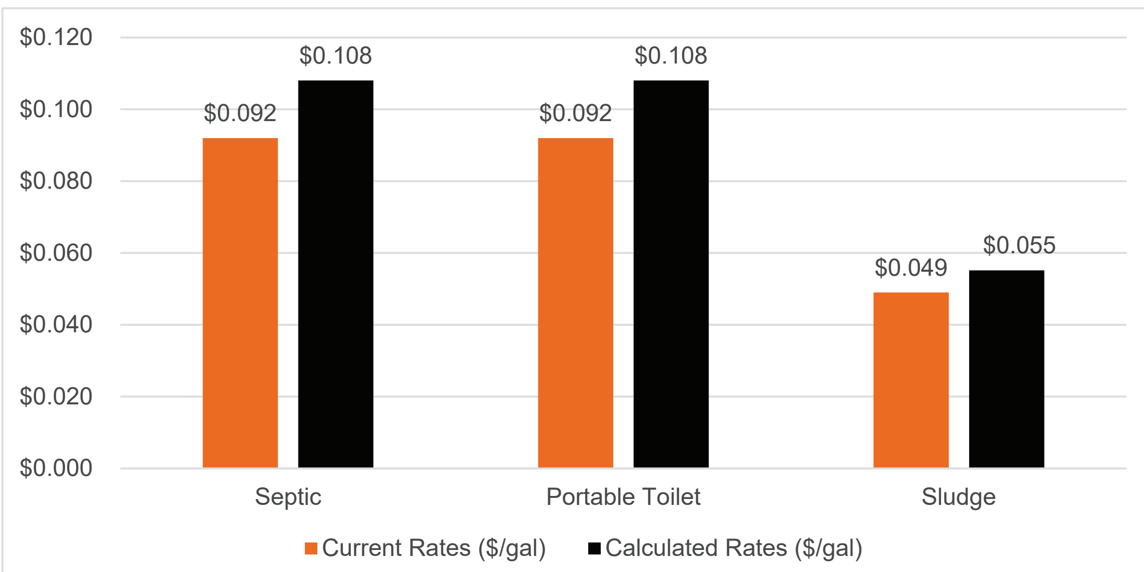



**Figure 7-2 Current and Calculated Rates for Hauled Waste Customers**




The proposed updates to the high-strength surcharge fees will result in varying customer bill impacts depending on the strength characteristics and discharge volumes associated with each customer. Customers with wastewater discharges containing elevated concentrations of total suspended solids (TSS) will experience the most significant changes, reflecting the updated allocation of treatment-related costs developed through this Study. Table 7-3 summarizes the estimated bill impacts associated with the recommended rate adjustments and illustrates how the revised rates more closely align customer charges with the actual cost of wastewater treatment services provided by the City.

**Table 7-3 Large Extra Strength User Estimated Annual Bill Impacts**

| Customer | Current Bill | Calculated Bill | Change ($) | Change (%) |
|---|---|---|---|---|
| Beyond Meat (Maguire) | $1,764 | $1,845 | $81 | 4.6% |
| Aurora Organic Dairy | $421,613 | $440,939 | $19,326 | 4.6% |
| Good Day Farms | $3,498 | $3,634 | $137 | 3.9% |
| JBS Prepared Foods | $157,216 | $164,567 | $7,351 | 4.7% |
| Kraft-Heinz | $496,093 | $517,312 | $21,219 | 4.3% |
| Quaker Oats | $206,644 | $209,310 | $2,666 | 1.3% |
| Solventum | $257,840 | $262,894 | $5,054 | 2.0% |

# 8. RECOMMENDATIONS

Based upon the assumptions, base data, and analyses described herein, Stantec's findings and recommendations are outlined within this section of the Report.

## 8.1 REVENUE SUFFICIENCY ANALYSIS

Based on the detailed analysis of the current and long-term financial sufficiency of the City's sewer system the following recommendations have been developed.

1) The Utility requires overall wastewater system rate adjustments of 0% in FY 2027 and 3.25% from FY 2028 to FY 2036 to satisfy its projected expenditure requirements and achieve targeted reserve and debt service coverage levels.
2) The Utility should continue to perform annual revenue sufficiency updates such that additional or revised information regarding the timing and cost of the CIP, changes to the Utility's policies, customer growth, sewer use changes, and O&M expenses may be incorporated into the determination of rate revenues adjustments that would be necessary to allow the Utility to meet its financial requirements. Advanced planning will play a prominent role in avoiding significant future rate impacts to the Utility's customers resulting from these variables occurring differently than currently projected.

## 8.2 COST OF SERVICE ANALYSIS

Based on the cost of service analysis completed for the City's wastewater system, the following conclusions and recommendations have been developed.

1) Stantec recommends the City decrease their fixed cost recovery from 41% to 37% to align with current cost, specifically debt service cost and 50% of cash funded capital improvement cost. This will serve to improve affordability and maintain high levels of fixed cost recovery.

## 8.3 RATE STRUCTURE ANALYSIS

Based on our review of the City's current wastewater rate structure and the pricing goals and objectives established for the study the following modifications are recommended for the City's consideration and adoption.

1) Stantec recommends applying a 10.3% reduction to fixed charges in alignment with the cost-of-service analysis and affordability considerations. This adjustment would result in fixed charges recovering approximately 30% to 40% of total revenue requirements, consistent with industry

standards and utility rate design practices that balance revenue stability and low volume customer affordability.

2) Stantec recommends applying a 5.2% increase to volumetric charges in alignment with the cost-of-service analysis and to balance the reduction in fixed charges in order to maintain current overall revenues levels.

## 8.4 BCRSD RATE DESIGN

1) The Boone County Regional Sewer District cost of service and their customer class revenue requirement are moderately misaligned. Stantec recommends rebalancing their fixed and volumetric rate multiplier to increase generated revenue proportional with the cost to serve.
2) Stantec recommends evaluating an increase to BCRSD rates as part of future contractual discussions, adjusting the multiplier from 0.80x to 0.92x of inside city rates in line with the cost-of-service analysis.

## 8.5 CONNECTION FEE ANALYSIS

1) Stantec recommends that the City increase its connection fees to $2,800 per ERU from $2,400 based upon the current unit cost of its capacity as presented herein. Adjusting the level of the connection fee with ensure that new growth in the service area pays its fair share of system cost.

## 8.6 MISCELLANEOUS FEES

1) There is a moderate misalignment between hauled waste and overstrength customer costs and revenue generated. Stantec recommends rebalancing the generated revenue proportional to the cost to serve.

## Disclaimer

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# APPENDIX A – RSA SUPPORTING SCHEDULES

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## Assumptions

**Schedule 1**

| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Increase Adoption Date** | 10/1/2025 | 10/1/2026 | 10/1/2027 | 10/1/2028 | 10/1/2029 | 10/1/2030 | 10/1/2031 | 10/1/2032 | 10/1/2033 | 10/1/2034 | 10/1/2035 |
| **Annual Growth** | | | | | | | | | | | |
| Ending # of Accounts | 61,495 | 62,000 | 62,505 | 63,011 | 63,516 | 64,021 | 64,526 | 65,031 | 65,536 | 66,041 | 66,546 |
| Account Growth | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 |
| % Change in Accounts | *0.83%* | *0.82%* | *0.81%* | *0.81%* | *0.80%* | *0.80%* | *0.79%* | *0.78%* | *0.78%* | *0.77%* | *0.76%* |
| Usage per Account (CCF per Month) | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 | 6.68 |
| % Change in Usage per Account | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| Usage (CCF) | 4,932,068 | 4,972,580 | 5,013,092 | 5,053,605 | 5,094,117 | 5,134,629 | 5,175,142 | 5,215,654 | 5,256,166 | 5,296,679 | 5,337,191 |
| % Change in Usage | *0.83%* | *0.82%* | *0.81%* | *0.81%* | *0.80%* | *0.80%* | *0.79%* | *0.78%* | *0.78%* | *0.77%* | *0.76%* |
| % Paying Capital Charges | *100%* | *100%* | *100%* | *100%* | *100%* | *100%* | *100%* | *100%* | *100%* | *100%* | *100%* |
| **BCRSD** | | | | | | | | | | | |
| Ending # of Accounts | 4,135 | 4,155 | 4,175 | 4,195 | 4,215 | 4,235 | 4,255 | 4,275 | 4,295 | 4,315 | 4,335 |
| Account Growth | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| % Change in Usage per Account | | | | | | | | | | | |
| Usage (CCF) | 262,866 | 263,502 | 264,136 | 264,769 | 265,400 | 266,030 | 266,658 | 267,284 | 267,910 | 268,533 | 269,156 |
| % Change in Usage | *0.24%* | *0.24%* | *0.24%* | *0.24%* | *0.24%* | *0.24%* | *0.24%* | *0.24%* | *0.23%* | *0.23%* | *0.23%* |
| **University of Missouri** | | | | | | | | | | | |
| Ending # of ERUs | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 |
| ERU Growth | - | - | - | - | - | - | - | - | - | - | - |
| % Change in Accounts | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| Usage (CCF) | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 | 415,632 |
| % Change in Usage | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Spending** | | | | | | | | | | | |
| Annual Capital Budget (Future Year Dollars) | $ 5,200,000 | $ 8,513,473 | $ 5,393,960 | $ 7,010,083 | $ 7,226,914 | $ 10,304,040 | $ 7,776,097 | $ 10,713,336 | $ 9,553,255 | $ 10,144,966 | $ 10,827,481 |
| Annual Percent Executed | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| **Connection Fee** | | | | | | | | | | | |
| 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 |
| **Average Annual Interest Earnings Rate** | | | | | | | | | | | |
| On Fund Balances | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| **Operating Budget Reserve** | | | | | | | | | | | |
| Target (Number of Months of Reserve) | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| **Operating Budget Execution Percentage** | | | | | | | | | | | |
| Personnel Services [1] | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% |
| Variable Operations and Maintenance | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Fixed Operations and Maintenance [1] | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% |
| Capital Outlay | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

(1) Personnel and Fixed O&M execution percentages based on historical butdget to actuals and discussions with City Staff.

## FY 2026 Beginning Balances as of 10/1/2025 — Schedule 2

| Stantec Grouping of Funds in Model | Revenue Fund | Restricted Reserves | Capital Fund | Renewal & Replacement | Bond Proceeds |
|---|---|---|---|---|---|
| **Current Unrestricted Assets** | | | | | |
| Cash and Cash Equivalents | $ 24,795,848 | $ 2,904,924 | $ - | $ 53,500 | $ - |
| Funds Encumbered or Reserved for Projects not in the CIP | - | - | 17,910,412 | - | 172,867 |
| **Available Fund Balance** | **$ 24,795,848** | **$ 2,904,924** | **$ 17,910,412** | **$ 53,500** | **$ 172,867** |

**Projection of Cash Inflows** **Schedule 3**

| | | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|---|
| 1 | **Rate Revenue Growth Assumptions** | | | | | | |
| 2 | **Sewer** | | | | | | |
| 3 | % Change in Base Revenue | 0.83% | 0.82% | 0.81% | 0.81% | 0.80% | 0.80% |
| 4 | % Change in Usage Revenue | 0.82% | 0.81% | 0.81% | 0.80% | 0.80% | 0.79% |
| 5 | **Assumed Rate Revenue Increases** | | | | | | |
| 6 | Assumed Sewer Rate Increase | 0.00% | 0.00% | 3.25% | 3.25% | 3.25% | 3.25% |
| 7 | **Sewer Rate Revenue** | | | | | | |
| 8 | Base Rate Revenue | $ 9,245,000 | $ 9,320,939 | $ 9,702,277 | $ 10,098,556 | $ 10,510,345 | $ 10,938,234 |
| 9 | Usage Rate Revenue | 12,255,000 | 12,355,663 | 12,820,674 | 13,302,317 | 13,801,168 | 14,317,820 |
| 10 | **Total Sewer Rate Revenue** | **$ 21,500,000** | **$ 21,676,602** | **$ 22,522,951** | **$ 23,400,873** | **$ 24,311,513** | **$ 25,256,054** |
| 11 | **Other Operating Revenue** | | | | | | |
| 12 | State Fees | $ 48,000 | $ 48,394 | $ 48,789 | $ 49,183 | $ 49,577 | $ 49,971 |
| 13 | MU Sewer Charges | 1,275,025 | 1,275,025 | 1,316,464 | 1,359,249 | 1,403,424 | 1,449,036 |
| 14 | Sharecropping | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 15 | BCRSD Wholesale Revenue | 1,043,050 | 1,046,798 | 1,084,686 | 1,123,927 | 1,164,570 | 1,206,663 |
| 16 | Hauled Liquid Waste | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 17 | Columbia Foods Surcharge | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| 18 | Vending Commissions | 850 | 850 | 850 | 850 | 850 | 850 |
| 19 | Extension Permit Fees | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 20 | Sewer Impact Fees | 1,212,300 | 1,212,300 | 1,212,300 | 1,212,300 | 1,212,300 | 1,212,300 |
| 21 | **Total Other Operating Revenue** | **$ 4,116,726** | **$ 4,120,868** | **$ 4,200,588** | **$ 4,283,008** | **$ 4,368,221** | **$ 4,456,321** |
| 22 | **Interest Income** | | | | | | |
| 23 | Unrestricted | $ 1,247,646 | $ 1,142,248 | $ 1,075,351 | $ 1,050,545 | $ 997,279 | $ 902,471 |
| 24 | **Total Interest Income** | **$ 1,247,646** | **$ 1,142,248** | **$ 1,075,351** | **$ 1,050,545** | **$ 997,279** | **$ 902,471** |
| 25 | **Total Cash Inflows** | **$ 26,864,372** | **$ 26,939,718** | **$ 27,798,889** | **$ 28,734,427** | **$ 29,677,013** | **$ 30,614,846** |

| | | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|
| 1 | **Rate Revenue Growth Assumptions** | | | | | |
| 2 | **Sewer** | | | | | |
| 3 | % Change in Base Revenue | 0.79% | 0.78% | 0.78% | 0.77% | 0.76% |
| 4 | % Change in Usage Revenue | 0.78% | 0.78% | 0.77% | 0.76% | 0.00% |
| 5 | **Assumed Rate Revenue Increases** | | | | | |
| 6 | Assumed Sewer Rate Increase | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% |
| 7 | **Sewer Rate Revenue** | | | | | |
| 8 | Base Rate Revenue | $ 11,382,835 | $ 11,844,781 | $ 12,324,730 | $ 12,823,365 | $ 13,341,393 |
| 9 | Usage Rate Revenue | 14,852,888 | 15,407,008 | 15,980,837 | 16,575,053 | 17,190,358 |
| 10 | **Total Sewer Rate Revenue** | **$ 26,235,723** | **$ 27,251,789** | **$ 28,305,567** | **$ 29,398,417** | **$ 30,531,750** |
| 11 | **Other Operating Revenue** | | | | | |
| 12 | State Fees | $ 50,366 | $ 50,760 | $ 51,154 | $ 51,548 | $ 51,943 |
| 13 | MU Sewer Charges | 1,496,129 | 1,544,754 | 1,594,958 | 1,646,794 | 1,700,315 |
| 14 | Sharecropping | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 15 | BCRSD Wholesale Revenue | 1,250,260 | 1,295,412 | 1,342,174 | 1,390,604 | 1,440,760 |
| 16 | Hauled Liquid Waste | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 17 | Columbia Foods Surcharge | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| 18 | Vending Commissions | 850 | 850 | 850 | 850 | 850 |
| 19 | Extension Permit Fees | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 20 | Sewer Impact Fees | 1,212,300 | 1,212,300 | 1,212,300 | 1,212,300 | 1,212,300 |
| 21 | **Total Other Operating Revenue** | **$ 4,547,405** | **$ 4,641,575** | **$ 4,738,936** | **$ 4,839,597** | **$ 4,943,668** |
| 22 | **Interest Income** | | | | | |
| 23 | Unrestricted | $ 815,415 | $ 792,570 | $ 802,778 | $ 828,298 | $ 873,768 |
| 24 | **Total Interest Income** | **$ 815,415** | **$ 792,570** | **$ 802,778** | **$ 828,298** | **$ 873,768** |
| 25 | **Total Cash Inflows** | **$ 31,598,542** | **$ 32,685,934** | **$ 33,847,281** | **$ 35,066,312** | **$ 36,349,187** |

## Projection of Cash Outflows

**Schedule 4**

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administration** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 1 | Permanent Positions | $ 280,382 | $ 292,438 | $ 305,013 | $ 318,129 | $ 331,808 | $ 346,076 | $ 360,957 | $ 376,479 | $ 392,667 | $ 409,552 | $ 427,163 |
| 2 | Deferred Comp Match | 8,790.00 | 9,117.87 | 9,457.96 | 9,810.75 | 10,176.69 | 10,556.28 | 10,950.03 | 11,358.46 | 11,782.13 | 12,221.61 | 12,677.47 |
| 3 | Cell Phone Allowance | 792.00 | 821.54 | 852.19 | 883.97 | 916.94 | 951.15 | 986.62 | 1,023.42 | 1,061.60 | 1,101.20 | 1,142.27 |
| 4 | Clothing Prot Equip Allow | 140.00 | 145.22 | 150.64 | 156.26 | 162.09 | 168.13 | 174.40 | 180.91 | 187.66 | 194.66 | 201.92 |
| 5 | Overtime | 200.00 | 208.60 | 217.57 | 226.93 | 236.68 | 246.86 | 257.48 | 268.55 | 280.09 | 292.14 | 304.70 |
| 6 | Standby Pay | 500.00 | 521.50 | 543.92 | 567.31 | 591.71 | 617.15 | 643.69 | 671.37 | 700.24 | 730.35 | 761.75 |
| 7 | Sick Leave Buy Back | 1,714.00 | 1,787.70 | 1,864.57 | 1,944.75 | 2,028.37 | 2,115.59 | 2,206.56 | 2,301.45 | 2,400.41 | 2,503.63 | 2,611.28 |
| 8 | Non-Acctble Auto Allow | 4,544.00 | 4,713.49 | 4,889.30 | 5,071.68 | 5,260.85 | 5,457.08 | 5,660.63 | 5,871.77 | 6,090.79 | 6,317.97 | 6,553.63 |
| 9 | Social Security | 22,330.00 | 23,290.19 | 24,291.67 | 25,336.21 | 26,425.67 | 27,561.97 | 28,747.14 | 29,983.26 | 31,272.54 | 32,617.26 | 34,019.80 |
| 10 | Lagers | 47,287.00 | 49,050.81 | 50,880.40 | 52,778.24 | 54,746.87 | 56,788.93 | 58,907.15 | 61,104.39 | 63,383.58 | 65,747.79 | 68,200.18 |
| 11 | Disability Insurance | 861.00 | 898.02 | 936.64 | 976.91 | 1,018.92 | 1,062.73 | 1,108.43 | 1,156.09 | 1,205.81 | 1,257.66 | 1,311.74 |
| 12 | Employee Health Insurance | 35,476.00 | 37,001.47 | 38,592.53 | 40,252.01 | 41,982.85 | 43,788.11 | 45,671.00 | 47,634.85 | 49,683.15 | 51,819.52 | 54,047.76 |
| 13 | Life Insurance | 173.00 | 180.44 | 188.20 | 196.29 | 204.73 | 213.53 | 222.72 | 232.29 | 242.28 | 252.70 | 263.57 |
| 14 | Employee Service Awards | 152.00 | 158.54 | 165.35 | 172.46 | 179.88 | 187.61 | 195.68 | 204.10 | 212.87 | 222.03 | 231.57 |
| 15 | Employee Parking | 2,541.00 | 2,635.78 | 2,734.09 | 2,836.08 | 2,941.86 | 3,051.59 | 3,165.42 | 3,283.49 | 3,405.96 | 3,533.00 | 3,664.78 |
| 16 | Retirement Sick Leave Pmt | 154.00 | 160.62 | 167.53 | 174.73 | 182.25 | 190.08 | 198.26 | 206.78 | 215.67 | 224.95 | 234.62 |
| 17 | **Operations & Maintenance** | | | | | | | | | | | |
| 18 | Office Supplies | $ 4,000.00 | $ 4,172.00 | $ 4,351.40 | $ 4,538.51 | $ 4,733.66 | $ 4,937.21 | $ 5,149.51 | $ 5,370.94 | $ 5,601.89 | $ 5,842.77 | $ 6,094.01 |
| 19 | Printing | 700.00 | 726.11 | 753.19 | 781.29 | 810.43 | 840.66 | 872.02 | 904.54 | 938.28 | 973.28 | 1,009.58 |
| 20 | Postage | 700.00 | 726.11 | 753.19 | 781.29 | 810.43 | 840.66 | 872.02 | 904.54 | 938.28 | 973.28 | 1,009.58 |
| 21 | Fuel Oil & Lubricants | 6,500.00 | 6,742.45 | 6,993.94 | 7,254.82 | 7,525.42 | 7,806.12 | 8,097.29 | 8,399.32 | 8,712.61 | 9,037.59 | 9,374.69 |
| 22 | Food | 2,000.00 | 2,074.60 | 2,151.98 | 2,232.25 | 2,315.51 | 2,401.88 | 2,491.47 | 2,584.41 | 2,680.80 | 2,780.80 | 2,884.52 |
| 23 | Parts-Fleet Maintenance | 5,000.00 | 5,215.00 | 5,439.25 | 5,673.13 | 5,917.08 | 6,171.51 | 6,436.89 | 6,713.67 | 7,002.36 | 7,303.46 | 7,617.51 |
| 24 | Uniforms | 300.00 | 311.19 | 322.80 | 334.84 | 347.33 | 360.28 | 373.72 | 387.66 | 402.12 | 417.12 | 432.68 |
| 25 | Safety Equipment | 200.00 | 207.46 | 215.20 | 223.23 | 231.55 | 240.19 | 249.15 | 258.44 | 268.08 | 278.08 | 288.45 |
| 26 | Furniture | 2,800.00 | 2,904.44 | 3,012.78 | 3,125.15 | 3,241.72 | 3,362.64 | 3,488.06 | 3,618.17 | 3,753.13 | 3,893.12 | 4,038.33 |
| 27 | Computer/Electronic Items | 6,353.00 | 6,589.97 | 6,835.77 | 7,090.75 | 7,355.23 | 7,629.58 | 7,914.17 | 8,209.36 | 8,515.57 | 8,833.20 | 9,162.68 |
| 28 | Travel Training | 6,000.00 | 6,258.00 | 6,527.09 | 6,807.76 | 7,100.49 | 7,405.81 | 7,724.26 | 8,056.41 | 8,402.83 | 8,764.15 | 9,141.01 |
| 29 | Public Communications Fee | 62,847.00 | 65,191.19 | 67,622.82 | 70,145.16 | 72,761.57 | 75,475.58 | 78,290.82 | 81,211.06 | 84,240.24 | 87,382.40 | 90,641.76 |
| 30 | Computer Replacement Cost | 4,775.00 | 4,953.11 | 5,137.86 | 5,329.50 | 5,528.29 | 5,734.50 | 5,948.39 | 6,170.27 | 6,400.42 | 6,639.15 | 6,886.79 |
| 31 | It Support & Maintenance | 211,655.00 | 220,756.17 | 230,248.68 | 240,149.37 | 250,475.80 | 261,246.26 | 272,479.84 | 284,196.48 | 296,416.93 | 309,162.85 | 322,456.86 |
| 32 | Printer Fees | 1,031.00 | 1,069.46 | 1,109.35 | 1,150.73 | 1,193.65 | 1,238.17 | 1,284.35 | 1,332.26 | 1,381.95 | 1,433.50 | 1,486.97 |
| 33 | General Administrative Fee | 1,718,361.00 | 1,782,455.87 | 1,848,941.47 | 1,917,906.99 | 1,989,444.92 | 2,063,651.21 | 2,140,625.40 | 2,220,470.73 | 2,303,294.29 | 2,389,207.16 | 2,478,324.59 |
| 34 | Self Insurance Chrgs | 4,103.00 | 4,256.04 | 4,414.79 | 4,579.46 | 4,750.28 | 4,927.46 | 5,111.26 | 5,301.91 | 5,499.67 | 5,704.81 | 5,917.60 |
| 35 | Emp Health/Wellness Fee | 1,417.00 | 1,477.93 | 1,541.48 | 1,607.77 | 1,676.90 | 1,749.01 | 1,824.21 | 1,902.65 | 1,984.47 | 2,069.80 | 2,158.80 |
| 36 | City University | 797.00 | 826.73 | 857.57 | 889.55 | 922.73 | 957.15 | 992.85 | 1,029.89 | 1,068.30 | 1,108.15 | 1,149.48 |
| 37 | Insurance Administration | 979.00 | 1,021.10 | 1,065.00 | 1,110.80 | 1,158.56 | 1,208.38 | 1,260.34 | 1,314.54 | 1,371.06 | 1,430.02 | 1,491.51 |
| 38 | Telephone | 9,079.00 | 9,417.65 | 9,768.92 | 10,133.31 | 10,511.28 | 10,903.35 | 11,310.04 | 11,731.91 | 12,169.51 | 12,623.43 | 13,094.29 |
| 39 | Wireless Communications | 2,069.75 | 2,146.95 | 2,227.03 | 2,310.10 | 2,396.27 | 2,485.65 | 2,578.36 | 2,674.54 | 2,774.30 | 2,877.78 | 2,985.12 |
| 40 | Dues | 17,850.00 | 18,515.81 | 19,206.44 | 19,922.84 | 20,665.97 | 21,436.81 | 22,236.40 | 23,065.82 | 23,926.17 | 24,818.62 | 25,744.35 |
| 41 | Publishing & Advertising | 550.00 | 570.52 | 591.80 | 613.87 | 636.77 | 660.52 | 685.16 | 710.71 | 737.22 | 764.72 | 793.24 |
| 42 | Equipment Rentals | 600.00 | 625.80 | 652.71 | 680.78 | 710.05 | 740.58 | 772.43 | 805.64 | 840.28 | 876.42 | 914.10 |
| 43 | Maintenance Agreements | 400.00 | 417.20 | 435.14 | 453.85 | 473.37 | 493.72 | 514.95 | 537.09 | 560.19 | 584.28 | 609.40 |
| 44 | Vehicle Maintenance | 3,000.00 | 3,129.00 | 3,263.55 | 3,403.88 | 3,550.25 | 3,702.91 | 3,862.13 | 4,028.20 | 4,201.42 | 4,382.08 | 4,570.51 |
| 45 | Miscellaneous Contractual | 81,167.91 | 182,786.71 | 84,195.47 | 87,335.96 | 90,593.60 | 93,972.74 | 97,477.92 | 101,113.85 | 104,885.39 | 108,797.62 | 112,855.77 |
| 46 | Fiscal Agent Fees | 170,000.00 | 176,341.00 | 182,918.52 | 189,741.38 | 196,818.73 | 204,160.07 | 211,775.24 | 219,674.46 | 227,868.32 | 236,367.81 | 245,184.32 |
| 47 | Trade Show & Promotions | 780.00 | 809.09 | 839.27 | 870.58 | 903.05 | 936.73 | 971.67 | 1,007.92 | 1,045.51 | 1,084.51 | 1,124.96 |
| 48 | Bad Debt Expense | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 |
| 49 | City Hsa Contribution | 8,175.00 | 8,526.53 | 8,893.17 | 9,275.57 | 9,674.42 | 10,090.42 | 10,524.31 | 10,976.85 | 11,448.86 | 11,941.16 | 12,454.63 |
| 50 | Outside Work | 4,000.00 | 4,149.20 | 4,303.97 | 4,464.50 | 4,631.03 | 4,803.77 | 4,982.95 | 5,168.81 | 5,361.61 | 5,561.60 | 5,769.04 |

## Projection of Cash Outflows — Schedule 4

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **Customer Service** | | | | | | | | | | | |
| 52 | **Personnel Services** | | | | | | | | | | | |
| 53 | Permanent Positions | $ 1,805 | $ 1,883 | $ 1,964 | $ 2,048 | $ 2,136 | $ 2,228 | $ 2,324 | $ 2,424 | $ 2,528 | $ 2,637 | $ 2,750 |
| 54 | Step Up Pay | 50.00 | 52.15 | 54.39 | 56.73 | 59.17 | 61.72 | 64.37 | 67.14 | 70.02 | 73.03 | 76.18 |
| 55 | Deferred Comp Match | 36.00 | 37.55 | 39.16 | 40.85 | 42.60 | 44.43 | 46.35 | 48.34 | 50.42 | 52.58 | 54.85 |
| 56 | Overtime | 500.00 | 521.50 | 543.92 | 567.31 | 591.71 | 617.15 | 643.69 | 671.37 | 700.24 | 730.35 | 761.75 |
| 57 | Social Security | 183.00 | 190.87 | 199.08 | 207.64 | 216.57 | 225.88 | 235.59 | 245.72 | 256.29 | 267.31 | 278.80 |
| 58 | Lagers | 388.00 | 402.47 | 417.48 | 433.06 | 449.21 | 465.97 | 483.35 | 501.37 | 520.08 | 539.47 | 559.60 |
| 59 | Disability Insurance | 6.00 | 6.26 | 6.53 | 6.81 | 7.10 | 7.41 | 7.72 | 8.06 | 8.40 | 8.76 | 9.14 |
| 60 | Employee Health Insurance | 490.00 | 511.07 | 533.05 | 555.97 | 579.87 | 604.81 | 630.81 | 657.94 | 686.23 | 715.74 | 746.52 |
| 61 | Life Insurance | 2.00 | 2.09 | 2.18 | 2.27 | 2.37 | 2.47 | 2.57 | 2.69 | 2.80 | 2.92 | 3.05 |
| 62 | Employee Service Awards | 2.00 | 2.09 | 2.18 | 2.27 | 2.37 | 2.47 | 2.57 | 2.69 | 2.80 | 2.92 | 3.05 |
| 63 | **Operations & Maintenance** | | | | | | | | | | | |
| 64 | Miscellaneous Contractual | $ 20,275 | $ - | $ 21,031 | $ 21,816 | $ 22,629 | $ 23,473 | $ 24,349 | $ 25,257 | $ 26,199 | $ 27,176 | $ 28,190 |
| 65 | City Hsa Contribution | 150.00 | 156.45 | 163.18 | 170.19 | 177.51 | 185.15 | 193.11 | 201.41 | 210.07 | 219.10 | 228.53 |
| 66 | **Engineering** | | | | | | | | | | | |
| 67 | **Personnel Services** | | | | | | | | | | | |
| 68 | Permanent Positions | $ 947,855 | $ 988,613 | $ 1,031,123 | $ 1,075,461 | $ 1,121,706 | $ 1,169,940 | $ 1,220,247 | $ 1,272,718 | $ 1,327,445 | $ 1,384,525 | $ 1,444,059 |
| 69 | Temporary Positions | 35,000.00 | 36,505.00 | 38,074.72 | 39,711.93 | 41,419.54 | 43,200.58 | 45,058.21 | 46,995.71 | 49,016.52 | 51,124.23 | 53,322.58 |
| 70 | Shift Differential | 50.00 | 52.15 | 54.39 | 56.73 | 59.17 | 61.72 | 64.37 | 67.14 | 70.02 | 73.03 | 76.18 |
| 71 | Meal Allowances | 25.00 | 26.08 | 27.20 | 28.37 | 29.59 | 30.86 | 32.18 | 33.57 | 35.01 | 36.52 | 38.09 |
| 72 | Deferred Comp Match | 18,957.00 | 19,772.15 | 20,622.35 | 21,509.11 | 22,434.01 | 23,398.67 | 24,404.81 | 25,454.22 | 26,548.75 | 27,690.35 | 28,881.03 |
| 73 | Clothing Prot Equip Allow | 4,119.00 | 4,296.12 | 4,480.85 | 4,673.53 | 4,874.49 | 5,084.09 | 5,302.71 | 5,530.72 | 5,768.54 | 6,016.59 | 6,275.31 |
| 74 | Overtime | 1,000.00 | 1,043.00 | 1,087.85 | 1,134.63 | 1,183.42 | 1,234.30 | 1,287.38 | 1,342.73 | 1,400.47 | 1,460.69 | 1,523.50 |
| 75 | Sick Leave Buy Back | 8,245.00 | 8,599.54 | 8,969.32 | 9,355.00 | 9,757.26 | 10,176.82 | 10,614.43 | 11,070.85 | 11,546.89 | 12,043.41 | 12,561.28 |
| 76 | Social Security | 77,442.00 | 80,772.01 | 84,245.20 | 87,867.75 | 91,646.06 | 95,586.84 | 99,697.07 | 103,984.05 | 108,455.36 | 113,118.94 | 117,983.06 |
| 77 | Lagers | 158,325.00 | 164,230.52 | 170,356.32 | 176,710.61 | 183,301.92 | 190,139.08 | 197,231.27 | 204,587.99 | 212,219.13 | 220,134.90 | 228,345.93 |
| 78 | Disability Insurance | 2,968.00 | 3,095.62 | 3,228.74 | 3,367.57 | 3,512.38 | 3,663.41 | 3,820.94 | 3,985.24 | 4,156.60 | 4,335.34 | 4,521.75 |
| 79 | Employee Health Insurance | 97,954.00 | 102,166.02 | 106,559.16 | 111,141.20 | 115,920.28 | 120,904.85 | 126,103.76 | 131,526.22 | 137,181.85 | 143,080.67 | 149,233.13 |
| 80 | Life Insurance | 521.00 | 543.40 | 566.77 | 591.14 | 616.56 | 643.07 | 670.72 | 699.56 | 729.65 | 761.02 | 793.74 |
| 81 | Employee Service Awards | 459.00 | 478.74 | 499.32 | 520.79 | 543.19 | 566.54 | 590.91 | 616.32 | 642.82 | 670.46 | 699.29 |
| 82 | Retirement Sick Leave Pmt | 726.00 | 757.22 | 789.78 | 823.74 | 859.16 | 896.10 | 934.64 | 974.83 | 1,016.74 | 1,060.46 | 1,106.06 |
| 83 | Employee Parking | 10,573.00 | 10,967.37 | 11,376.46 | 11,800.80 | 12,240.97 | 12,697.56 | 13,171.17 | 13,662.46 | 14,172.07 | 14,700.69 | 15,249.02 |
| 84 | **Operations & Maintenance** | | | | | | | | | | | |
| 85 | Construction Materials | $ 500 | $ 522 | $ 544 | $ 567 | $ 592 | $ 617 | $ 644 | $ 671 | $ 700 | $ 730 | $ 762 |
| 86 | Office Supplies | 3,500.00 | 3,630.55 | 3,765.97 | 3,906.44 | 4,052.15 | 4,203.30 | 4,360.08 | 4,522.71 | 4,691.41 | 4,866.40 | 5,047.91 |
| 87 | Printing | 250.00 | 259.33 | 269.00 | 279.03 | 289.44 | 300.24 | 311.43 | 323.05 | 335.10 | 347.60 | 360.57 |
| 88 | Postage | 100.00 | 103.73 | 107.60 | 111.61 | 115.78 | 120.09 | 124.57 | 129.22 | 134.04 | 139.04 | 144.23 |
| 89 | Fuel Oil & Lubricants | 15,000.00 | 15,559.50 | 16,139.87 | 16,741.89 | 17,366.36 | 18,014.12 | 18,686.05 | 19,383.04 | 20,106.03 | 20,855.98 | 21,633.91 |
| 90 | Parts-Fleet Maintenance | 5,000.00 | 5,215.00 | 5,439.25 | 5,673.13 | 5,917.08 | 6,171.51 | 6,436.89 | 6,713.67 | 7,002.36 | 7,303.46 | 7,617.51 |
| 91 | Tools | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 92 | Uniforms | 1,500.00 | 1,555.95 | 1,613.99 | 1,674.19 | 1,736.64 | 1,801.41 | 1,868.61 | 1,938.30 | 2,010.60 | 2,085.60 | 2,163.39 |
| 93 | Safety Equipment | 500.00 | 521.50 | 543.92 | 567.31 | 591.71 | 617.15 | 643.69 | 671.37 | 700.24 | 730.35 | 761.75 |
| 94 | Public Communications Fee | 7,065.00 | 7,328.52 | 7,601.88 | 7,885.43 | 8,179.56 | 8,484.65 | 8,801.13 | 9,129.41 | 9,469.94 | 9,823.17 | 10,189.57 |
| 95 | Furniture | 1,500.00 | 1,555.95 | 1,613.99 | 1,674.19 | 1,736.64 | 1,801.41 | 1,868.61 | 1,938.30 | 2,010.60 | 2,085.60 | 2,163.39 |
| 96 | Computer/Electronic Items | 3,000.00 | 3,111.90 | 3,227.97 | 3,348.38 | 3,473.27 | 3,602.82 | 3,737.21 | 3,876.61 | 4,021.21 | 4,171.20 | 4,326.78 |
| 97 | Travel Training | 12,000.00 | 12,516.00 | 13,054.19 | 13,615.52 | 14,200.99 | 14,811.63 | 15,448.53 | 16,112.81 | 16,805.67 | 17,528.31 | 18,282.03 |
| 98 | Computer Replacement Cost | 8,078.00 | 8,379.31 | 8,691.86 | 9,016.06 | 9,352.36 | 9,701.21 | 10,063.06 | 10,438.41 | 10,827.77 | 11,231.64 | 11,650.58 |
| 99 | It Support & Maintenance | 72,464.00 | 75,166.91 | 77,970.63 | 80,878.94 | 83,895.72 | 87,025.03 | 90,271.07 | 93,638.18 | 97,130.88 | 100,753.86 | 104,511.98 |
| 100 | Printer Fees | 1,499.00 | 1,554.91 | 1,612.91 | 1,673.07 | 1,735.48 | 1,800.21 | 1,867.36 | 1,937.01 | 2,009.26 | 2,084.21 | 2,161.95 |
| 101 | General Administrative Fee | 76,406.00 | 79,255.94 | 82,212.19 | 85,278.71 | 88,459.60 | 91,759.14 | 95,181.76 | 98,732.04 | 102,414.74 | 106,234.81 | 110,197.37 |
| 102 | Self Insurance Chrgs | 20,221.00 | 20,975.24 | 21,757.62 | 22,569.18 | 23,411.01 | 24,284.24 | 25,190.04 | 26,129.63 | 27,104.27 | 28,115.26 | 29,163.95 |
| 103 | Emp Health/Wellness Fee | 5,186.00 | 5,409.00 | 5,641.58 | 5,884.17 | 6,137.19 | 6,401.09 | 6,676.34 | 6,963.42 | 7,262.85 | 7,575.15 | 7,900.88 |
| 104 | City University | 2,916.00 | 3,024.77 | 3,137.59 | 3,254.62 | 3,376.02 | 3,501.95 | 3,632.57 | 3,768.06 | 3,908.61 | 4,054.40 | 4,205.63 |
| 105 | Insurance Administration | 3,581.00 | 3,714.57 | 3,853.12 | 3,996.85 | 4,145.93 | 4,300.57 | 4,460.98 | 4,627.38 | 4,799.98 | 4,979.02 | 5,164.74 |

**Projection of Cash Outflows** **Schedule 4**

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 106 | Telephone | 3,432.00 | 3,560.01 | 3,692.80 | 3,830.54 | 3,973.42 | 4,121.63 | 4,275.37 | 4,434.84 | 4,600.26 | 4,771.85 | 4,949.84 |
| 107 | Wireless Communications | 6,111.60 | 6,339.56 | 6,576.03 | 6,821.31 | 7,075.75 | 7,339.67 | 7,613.44 | 7,897.43 | 8,192.00 | 8,497.56 | 8,814.52 |
| 108 | Legal Fees | 2,000.00 | 2,074.60 | 2,151.98 | 2,232.25 | 2,315.51 | 2,401.88 | 2,491.47 | 2,584.41 | 2,680.80 | 2,780.80 | 2,884.52 |
| 109 | Consulting Fees | 50,000.00 | 51,865.00 | 53,799.56 | 55,806.29 | 57,887.86 | 60,047.08 | 62,286.84 | 64,610.14 | 67,020.09 | 69,519.94 | 72,113.04 |
| 110 | Infiltration & Inflow | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| 111 | Dues | 2,240.00 | 2,323.55 | 2,410.22 | 2,500.12 | 2,593.38 | 2,690.11 | 2,790.45 | 2,894.53 | 3,002.50 | 3,114.49 | 3,230.66 |
| 112 | Publishing & Advertising | 200.00 | 207.46 | 215.20 | 223.23 | 231.55 | 240.19 | 249.15 | 258.44 | 268.08 | 278.08 | 288.45 |
| 113 | Equipment Rentals | 7,716.00 | 8,047.79 | 8,393.84 | 8,754.78 | 9,131.23 | 9,523.88 | 9,933.40 | 10,360.54 | 10,806.04 | 11,270.70 | 11,755.34 |
| 114 | Maintenance Agreements | 38,000.00 | 39,634.00 | 41,338.26 | 43,115.81 | 44,969.79 | 46,903.49 | 48,920.34 | 51,023.91 | 53,217.94 | 55,506.31 | 57,893.08 |
| 115 | Vehicle Maintenance | 4,700.00 | 4,902.10 | 5,112.89 | 5,332.74 | 5,562.05 | 5,801.22 | 6,050.67 | 6,310.85 | 6,582.22 | 6,865.25 | 7,160.46 |
| 116 | License & Cert. Reimburse | 200.00 | 207.46 | 215.20 | 223.23 | 231.55 | 240.19 | 249.15 | 258.44 | 268.08 | 278.08 | 288.45 |
| 117 | Noncontractual Services | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 118 | Miscellaneous Contractual | 199,872.62 | 360,833.19 | 207,327.87 | 215,061.20 | 223,082.98 | 231,403.98 | 240,035.34 | 248,988.66 | 258,275.94 | 267,909.63 | 277,902.66 |
| 119 | City Hsa Contribution | 15,300.00 | 15,957.90 | 16,644.09 | 17,359.79 | 18,106.26 | 18,884.83 | 19,696.87 | 20,543.84 | 21,427.22 | 22,348.59 | 23,309.58 |
| 120 | Operation Supplies & Equipment | 500.00 | 521.50 | 543.92 | 567.31 | 591.71 | 617.15 | 643.69 | 671.37 | 700.24 | 730.35 | 761.75 |
| 121 | Outside Work | 2,500.00 | 2,593.25 | 2,689.98 | 2,790.31 | 2,894.39 | 3,002.35 | 3,114.34 | 3,230.51 | 3,351.00 | 3,476.00 | 3,605.65 |
| 122 | **Treatment Plant/Field O&M** | | | | | | | | | | | |
| 123 | **Personnel Services** | | | | | | | | | | | |
| 124 | Permanent Positions | $ 398,121 | $ 415,240 | $ 433,096 | $ 451,719 | $ 471,143 | $ 491,402 | $ 512,532 | $ 534,571 | $ 557,557 | $ 581,532 | $ 606,538 |
| 125 | Shift Differential | 25.00 | 26.08 | 27.20 | 28.37 | 29.59 | 30.86 | 32.18 | 33.57 | 35.01 | 36.52 | 38.09 |
| 126 | Meal Allowances | 75.00 | 78.23 | 81.59 | 85.10 | 88.76 | 92.57 | 96.55 | 100.71 | 105.04 | 109.55 | 114.26 |
| 127 | Deferred Comp Match | 7,962.00 | 8,304.37 | 8,661.45 | 9,033.90 | 9,422.35 | 9,827.52 | 10,250.10 | 10,690.85 | 11,150.56 | 11,630.03 | 12,130.12 |
| 128 | Cell Phone Allowance | 360.00 | 375.48 | 391.63 | 408.47 | 426.03 | 444.35 | 463.46 | 483.38 | 504.17 | 525.85 | 548.46 |
| 129 | Clothing Prot Equip Allow | 3,491.00 | 3,641.11 | 3,797.68 | 3,960.98 | 4,131.30 | 4,308.95 | 4,494.23 | 4,687.49 | 4,889.05 | 5,099.28 | 5,318.55 |
| 130 | Overtime | 100.00 | 104.30 | 108.78 | 113.46 | 118.34 | 123.43 | 128.74 | 134.27 | 140.05 | 146.07 | 152.35 |
| 131 | Sick Leave Buy Back | 7,556.00 | 7,880.91 | 8,219.79 | 8,573.24 | 8,941.89 | 9,326.39 | 9,727.42 | 10,145.70 | 10,581.97 | 11,036.99 | 11,511.58 |
| 132 | Social Security | 31,704.00 | 33,067.27 | 34,489.16 | 35,972.20 | 37,519.00 | 39,132.32 | 40,815.01 | 42,570.06 | 44,400.57 | 46,309.79 | 48,301.11 |
| 133 | Lagers | 67,137.00 | 69,641.21 | 72,238.83 | 74,933.34 | 77,728.35 | 80,627.62 | 83,635.03 | 86,754.61 | 89,990.56 | 93,347.21 | 96,829.06 |
| 134 | Disability Insurance | 1,259.00 | 1,313.14 | 1,369.60 | 1,428.49 | 1,489.92 | 1,553.99 | 1,620.81 | 1,690.50 | 1,763.19 | 1,839.01 | 1,918.09 |
| 135 | Employee Health Insurance | 51,280.00 | 53,485.04 | 55,784.90 | 58,183.65 | 60,685.54 | 63,295.02 | 66,016.71 | 68,855.43 | 71,816.21 | 74,904.31 | 78,125.19 |
| 136 | Life Insurance | 294.00 | 306.64 | 319.83 | 333.58 | 347.92 | 362.88 | 378.49 | 394.76 | 411.74 | 429.44 | 447.91 |
| 137 | Employee Service Awards | 259.00 | 270.14 | 281.75 | 293.87 | 306.50 | 319.68 | 333.43 | 347.77 | 362.72 | 378.32 | 394.59 |
| 138 | Retirement Sick Leave Pmt | 330.00 | 344.19 | 358.99 | 374.43 | 390.53 | 407.32 | 424.83 | 443.10 | 462.16 | 482.03 | 502.76 |
| 139 | Permanent Positions | 125,031.00 | 130,407.33 | 136,014.85 | 141,863.49 | 147,963.62 | 154,326.05 | 160,962.07 | 167,883.44 | 175,102.43 | 182,631.83 | 190,485.00 |
| 140 | Meal Allowances | 50.00 | 52.15 | 54.39 | 56.73 | 59.17 | 61.72 | 64.37 | 67.14 | 70.02 | 73.03 | 76.18 |
| 141 | Deferred Comp Match | 2,501.00 | 2,608.54 | 2,720.71 | 2,837.70 | 2,959.72 | 3,086.99 | 3,219.73 | 3,358.18 | 3,502.58 | 3,653.19 | 3,810.28 |
| 142 | Clothing Prot Equip Allow | 1,122.00 | 1,170.25 | 1,220.57 | 1,273.05 | 1,327.79 | 1,384.89 | 1,444.44 | 1,506.55 | 1,571.33 | 1,638.90 | 1,709.37 |
| 143 | Social Security | 9,774.00 | 10,194.28 | 10,632.64 | 11,089.84 | 11,566.70 | 12,064.07 | 12,582.83 | 13,123.89 | 13,688.21 | 14,276.81 | 14,890.71 |
| 144 | Lagers | 20,698.00 | 21,470.04 | 22,270.87 | 23,101.57 | 23,963.26 | 24,857.09 | 25,784.26 | 26,746.01 | 27,743.64 | 28,778.48 | 29,851.91 |
| 145 | Disability Insurance | 388.00 | 404.68 | 422.09 | 440.24 | 459.17 | 478.91 | 499.50 | 520.98 | 543.38 | 566.75 | 591.12 |
| 146 | Employee Health Insurance | 13,826.00 | 14,420.52 | 15,040.60 | 15,687.35 | 16,361.90 | 17,065.46 | 17,799.28 | 18,564.65 | 19,362.93 | 20,195.53 | 21,063.94 |
| 147 | Life Insurance | 84.00 | 87.61 | 91.38 | 95.31 | 99.41 | 103.68 | 108.14 | 112.79 | 117.64 | 122.70 | 127.97 |
| 148 | Employee Service Awards | 74.00 | 77.18 | 80.50 | 83.96 | 87.57 | 91.34 | 95.27 | 99.36 | 103.63 | 108.09 | 112.74 |
| 149 | Retirement Sick Leave Pmt | 110.00 | 114.73 | 119.66 | 124.81 | 130.18 | 135.77 | 141.61 | 147.70 | 154.05 | 160.68 | 167.59 |
| 150 | Permanent Positions | 859,713.00 | 896,680.66 | 935,237.93 | 975,453.16 | 1,017,397.64 | 1,061,145.74 | 1,106,775.01 | 1,154,366.34 | 1,204,004.09 | 1,255,776.26 | 1,309,774.64 |
| 151 | Shift Differential | 10,000.00 | 10,430.00 | 10,878.49 | 11,346.27 | 11,834.15 | 12,343.02 | 12,873.77 | 13,427.35 | 14,004.72 | 14,606.92 | 15,235.02 |
| 152 | Meal Allowances | 100.00 | 104.30 | 108.78 | 113.46 | 118.34 | 123.43 | 128.74 | 134.27 | 140.05 | 146.07 | 152.35 |
| 153 | Deferred Comp Match | 17,194.00 | 17,933.34 | 18,704.48 | 19,508.77 | 20,347.65 | 21,222.59 | 22,135.17 | 23,086.98 | 24,079.72 | 25,115.15 | 26,195.10 |
| 154 | Clothing Prot Equip Allow | 8,926.00 | 9,309.82 | 9,710.14 | 10,127.68 | 10,563.17 | 11,017.38 | 11,491.13 | 11,985.25 | 12,500.61 | 13,038.14 | 13,598.78 |
| 155 | Overtime | 16,500.00 | 17,209.50 | 17,949.51 | 18,721.34 | 19,526.35 | 20,365.99 | 21,241.73 | 22,155.12 | 23,107.79 | 24,101.42 | 25,137.79 |
| 156 | Social Security | 69,172.00 | 72,146.40 | 75,248.69 | 78,484.38 | 81,859.21 | 85,379.16 | 89,050.46 | 92,879.63 | 96,873.46 | 101,039.02 | 105,383.69 |
| 157 | Lagers | 149,870.00 | 155,460.15 | 161,258.81 | 167,273.77 | 173,513.08 | 179,985.12 | 186,698.56 | 193,662.42 | 200,886.03 | 208,379.08 | 216,151.62 |
| 158 | Disability Insurance | 2,667.00 | 2,781.68 | 2,901.29 | 3,026.05 | 3,156.17 | 3,291.88 | 3,433.44 | 3,581.07 | 3,735.06 | 3,895.67 | 4,063.18 |
| 159 | Employee Health Insurance | 123,752.00 | 129,073.34 | 134,623.49 | 140,412.30 | 146,450.03 | 152,747.38 | 159,315.52 | 166,166.08 | 173,311.23 | 180,763.61 | 188,536.44 |
| 160 | Life Insurance | 672.00 | 700.90 | 731.03 | 762.47 | 795.26 | 829.45 | 865.12 | 902.32 | 941.12 | 981.59 | 1,023.79 |
| 161 | Employee Service Awards | 592.00 | 617.46 | 644.01 | 671.70 | 700.58 | 730.71 | 762.13 | 794.90 | 829.08 | 864.73 | 901.91 |

## Projection of Cash Outflows — Schedule 4

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 162 | Retirement Sick Leave Pmt | 110.00 | 114.73 | 119.66 | 124.81 | 130.18 | 135.77 | 141.61 | 147.70 | 154.05 | 160.68 | 167.59 |
| 163 | Permanent Positions | 679,539.00 | 708,759.18 | 739,235.82 | 771,022.96 | 804,176.95 | 838,756.56 | 874,823.09 | 912,440.48 | 951,675.42 | 992,597.47 | 1,035,279.16 |
| 164 | Shift Differential | 25.00 | 26.08 | 27.20 | 28.37 | 29.59 | 30.86 | 32.18 | 33.57 | 35.01 | 36.52 | 38.09 |
| 165 | Meal Allowances | 100.00 | 104.30 | 108.78 | 113.46 | 118.34 | 123.43 | 128.74 | 134.27 | 140.05 | 146.07 | 152.35 |
| 166 | Deferred Comp Match | 13,591.00 | 14,175.41 | 14,784.96 | 15,420.71 | 16,083.80 | 16,775.40 | 17,496.75 | 18,249.11 | 19,033.82 | 19,852.27 | 20,705.92 |
| 167 | Clothing Prot Equip Allow | 6,907.00 | 7,204.00 | 7,513.77 | 7,836.87 | 8,173.85 | 8,525.33 | 8,891.92 | 9,274.27 | 9,673.06 | 10,089.00 | 10,522.83 |
| 168 | Overtime | 500.00 | 521.50 | 543.92 | 567.31 | 591.71 | 617.15 | 643.69 | 671.37 | 700.24 | 730.35 | 761.75 |
| 169 | Social Security | 53,117.00 | 55,401.03 | 57,783.28 | 60,267.96 | 62,859.48 | 65,562.44 | 68,381.62 | 71,322.03 | 74,388.88 | 77,587.60 | 80,923.87 |
| 170 | Lagers | 115,659.00 | 119,973.08 | 124,448.08 | 129,089.99 | 133,905.05 | 138,899.70 | 144,080.66 | 149,454.87 | 155,029.54 | 160,812.14 | 166,810.43 |
| 171 | Disability Insurance | 2,108.00 | 2,198.64 | 2,293.19 | 2,391.79 | 2,494.64 | 2,601.91 | 2,713.79 | 2,830.48 | 2,952.20 | 3,079.14 | 3,211.54 |
| 172 | Employee Health Insurance | 106,306.00 | 110,877.16 | 115,644.88 | 120,617.61 | 125,804.16 | 131,213.74 | 136,855.93 | 142,740.74 | 148,878.59 | 155,280.37 | 161,957.42 |
| 173 | Life Insurance | 546.00 | 569.48 | 593.97 | 619.51 | 646.14 | 673.93 | 702.91 | 733.13 | 764.66 | 797.54 | 831.83 |
| 174 | Employee Service Awards | 481.00 | 501.68 | 523.26 | 545.76 | 569.22 | 593.70 | 619.23 | 645.86 | 673.63 | 702.59 | 732.80 |
| 175 | Retirement Sick Leave Pmt | 110.00 | 114.73 | 119.66 | 124.81 | 130.18 | 135.77 | 141.61 | 147.70 | 154.05 | 160.68 | 167.59 |
| 176 | Permanent Positions | 322,076.00 | 335,925.27 | 350,370.05 | 365,435.97 | 381,149.71 | 397,539.15 | 414,633.33 | 432,462.57 | 451,058.46 | 470,453.97 | 490,683.49 |
| 177 | Deferred Comp Match | 6,442.00 | 6,719.01 | 7,007.92 | 7,309.26 | 7,623.56 | 7,951.38 | 8,293.28 | 8,649.90 | 9,021.84 | 9,409.78 | 9,814.40 |
| 178 | Clothing Prot Equip Allow | 2,655.00 | 2,769.17 | 2,888.24 | 3,012.43 | 3,141.97 | 3,277.07 | 3,417.99 | 3,564.96 | 3,718.25 | 3,878.14 | 4,044.90 |
| 179 | Overtime | 50.00 | 52.15 | 54.39 | 56.73 | 59.17 | 61.72 | 64.37 | 67.14 | 70.02 | 73.03 | 76.18 |
| 180 | Sick Leave Buy Back | 1,117.00 | 1,165.03 | 1,215.13 | 1,267.38 | 1,321.88 | 1,378.72 | 1,438.00 | 1,499.83 | 1,564.33 | 1,631.59 | 1,701.75 |
| 181 | Social Security | 25,252.00 | 26,337.84 | 27,470.36 | 28,651.59 | 29,883.61 | 31,168.60 | 32,508.85 | 33,906.73 | 35,364.72 | 36,885.41 | 38,471.48 |
| 182 | Lagers | 53,474.00 | 55,468.58 | 57,537.56 | 59,683.71 | 61,909.91 | 64,219.15 | 66,614.53 | 69,099.25 | 71,676.65 | 74,350.19 | 77,123.45 |
| 183 | Disability Insurance | 1,003.00 | 1,046.13 | 1,091.11 | 1,138.03 | 1,186.97 | 1,238.01 | 1,291.24 | 1,346.76 | 1,404.67 | 1,465.07 | 1,528.07 |
| 184 | Employee Health Insurance | 41,541.00 | 43,327.26 | 45,190.34 | 47,133.52 | 49,160.26 | 51,274.15 | 53,478.94 | 55,778.54 | 58,177.01 | 60,678.62 | 63,287.80 |
| 185 | Life Insurance | 210.00 | 219.03 | 228.45 | 238.27 | 248.52 | 259.20 | 270.35 | 281.97 | 294.10 | 306.75 | 319.94 |
| 186 | Employee Service Awards | 185.00 | 192.96 | 201.25 | 209.91 | 218.93 | 228.35 | 238.16 | 248.41 | 259.09 | 270.23 | 281.85 |
| 187 | Retirement Sick Leave Pmt | 220.00 | 229.46 | 239.33 | 249.62 | 260.35 | 271.55 | 283.22 | 295.40 | 308.10 | 321.35 | 335.17 |
| 188 | Employee Parking | 1,578.00 | 1,636.86 | 1,697.91 | 1,761.25 | 1,826.94 | 1,895.09 | 1,965.77 | 2,039.10 | 2,115.15 | 2,194.05 | 2,275.89 |
| 189 | Employee Parking | 1,578.00 | 1,636.86 | 1,697.91 | 1,761.25 | 1,826.94 | 1,895.09 | 1,965.77 | 2,039.10 | 2,115.15 | 2,194.05 | 2,275.89 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 190 | Construction Materials | $ 10,000 | $ 10,430 | $ 10,878 | $ 11,346 | $ 11,834 | $ 12,343 | $ 12,874 | $ 13,427 | $ 14,005 | $ 14,607 | $ 15,235 |
| 191 | Postage | 400.00 | 414.92 | 430.40 | 446.45 | 463.10 | 480.38 | 498.29 | 516.88 | 536.16 | 556.16 | 576.90 |
| 192 | Books & Subscriptions | 150.00 | 155.60 | 161.40 | 167.42 | 173.66 | 180.14 | 186.86 | 193.83 | 201.06 | 208.56 | 216.34 |
| 193 | Horticultural Supplies | 8,000.00 | 8,298.40 | 8,607.93 | 8,929.01 | 9,262.06 | 9,607.53 | 9,965.89 | 10,337.62 | 10,723.21 | 11,123.19 | 11,538.09 |
| 194 | Fuel Oil & Lubricants | 58,675.00 | 60,863.58 | 63,133.79 | 65,488.68 | 67,931.41 | 70,465.25 | 73,093.60 | 75,819.99 | 78,648.08 | 81,581.65 | 84,624.65 |
| 195 | Parts-Fleet Maintenance | 30,000.00 | 31,290.00 | 32,635.47 | 34,038.80 | 35,502.46 | 37,029.07 | 38,621.32 | 40,282.04 | 42,014.16 | 43,820.77 | 45,705.07 |
| 196 | Equipment Parts | 8,000.00 | 8,344.00 | 8,702.79 | 9,077.01 | 9,467.32 | 9,874.42 | 10,299.02 | 10,741.88 | 11,203.78 | 11,685.54 | 12,188.02 |
| 197 | Communication Equipment | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 198 | Tools | 4,000.00 | 4,149.20 | 4,303.97 | 4,464.50 | 4,631.03 | 4,803.77 | 4,982.95 | 5,168.81 | 5,361.61 | 5,561.60 | 5,769.04 |
| 199 | Uniforms | 2,000.00 | 2,074.60 | 2,151.98 | 2,232.25 | 2,315.51 | 2,401.88 | 2,491.47 | 2,584.41 | 2,680.80 | 2,780.80 | 2,884.52 |
| 200 | Safety Equipment | 1,500.00 | 1,555.95 | 1,613.99 | 1,674.19 | 1,736.64 | 1,801.41 | 1,868.61 | 1,938.30 | 2,010.60 | 2,085.60 | 2,163.39 |
| 201 | Computer/Electronic Items | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 202 | Travel Training | 500.00 | 521.50 | 543.92 | 567.31 | 591.71 | 617.15 | 643.69 | 671.37 | 700.24 | 730.35 | 761.75 |
| 203 | Public Communications Fee | 3,514.00 | 3,645.07 | 3,781.03 | 3,922.07 | 4,068.36 | 4,220.11 | 4,377.52 | 4,540.80 | 4,710.17 | 4,885.86 | 5,068.10 |
| 204 | Computer Replacement Cost | 446.00 | 462.64 | 479.89 | 497.79 | 516.36 | 535.62 | 555.60 | 576.32 | 597.82 | 620.12 | 643.25 |
| 205 | It Support & Maintenance | 16,298.00 | 16,905.92 | 17,536.51 | 18,190.62 | 18,869.13 | 19,572.95 | 20,303.02 | 21,060.32 | 21,845.87 | 22,660.72 | 23,505.97 |
| 206 | Printer Fees | 70.00 | 72.61 | 75.32 | 78.13 | 81.04 | 84.07 | 87.20 | 90.45 | 93.83 | 97.33 | 100.96 |
| 207 | General Administrative Fee | 40,086.00 | 41,581.21 | 43,132.19 | 44,741.02 | 46,409.86 | 48,140.95 | 49,936.60 | 51,799.24 | 53,731.35 | 55,735.53 | 57,814.46 |
| 208 | Self Insurance Chrgs | 29,481.00 | 30,580.64 | 31,721.30 | 32,904.50 | 34,131.84 | 35,404.96 | 36,725.56 | 38,095.43 | 39,516.39 | 40,990.35 | 42,519.29 |
| 209 | Emp Health/Wellness Fee | 3,524.00 | 3,675.53 | 3,833.58 | 3,998.42 | 4,170.36 | 4,349.68 | 4,536.72 | 4,731.80 | 4,935.26 | 5,147.48 | 5,368.82 |
| 210 | City University | 1,759.00 | 1,824.61 | 1,892.67 | 1,963.27 | 2,036.50 | 2,112.46 | 2,191.25 | 2,272.98 | 2,357.77 | 2,445.71 | 2,536.94 |
| 211 | Insurance Administration | 2,161.00 | 2,241.61 | 2,325.22 | 2,411.95 | 2,501.91 | 2,595.23 | 2,692.04 | 2,792.45 | 2,896.61 | 3,004.65 | 3,116.73 |
| 212 | Solid Waste | 35,000.00 | 36,305.50 | 37,659.70 | 39,064.40 | 40,521.50 | 42,032.96 | 43,600.79 | 45,227.09 | 46,914.07 | 48,663.96 | 50,479.13 |
| 213 | Wireless Communications | 6,779.50 | 7,032.38 | 7,294.68 | 7,566.77 | 7,849.02 | 8,141.78 | 8,445.47 | 8,760.49 | 9,087.25 | 9,426.21 | 9,777.81 |
| 214 | Dues | 200.00 | 207.46 | 215.20 | 223.23 | 231.55 | 240.19 | 249.15 | 258.44 | 268.08 | 278.08 | 288.45 |
| 215 | Equipment Rentals | 4,000.00 | 4,172.00 | 4,351.40 | 4,538.51 | 4,733.66 | 4,937.21 | 5,149.51 | 5,370.94 | 5,601.89 | 5,842.77 | 6,094.01 |
| 216 | Vehicle Maintenance | 33,000.00 | 34,419.00 | 35,899.02 | 37,442.67 | 39,052.71 | 40,731.98 | 42,483.45 | 44,310.24 | 46,215.58 | 48,202.85 | 50,275.57 |

## Projection of Cash Outflows — Schedule 4

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 217 | Equipment Maintenance | 2,400.00 | 2,503.20 | 2,610.84 | 2,723.10 | 2,840.20 | 2,962.33 | 3,089.71 | 3,222.56 | 3,361.13 | 3,505.66 | 3,656.41 |
| 218 | License & Cert. Reimburse | 200.00 | 207.46 | 215.20 | 223.23 | 231.55 | 240.19 | 249.15 | 258.44 | 268.08 | 278.08 | 288.45 |
| 219 | Noncontractual Services | 10,000.00 | 10,373.00 | 10,759.91 | 11,161.26 | 11,577.57 | 12,009.42 | 12,457.37 | 12,922.03 | 13,404.02 | 13,903.99 | 14,422.61 |
| 220 | Miscellaneous Contractual | 10,043.86 | 39,372.00 | 10,418.50 | 10,807.11 | 11,210.21 | 11,628.35 | 12,062.09 | 12,512.01 | 12,978.70 | 13,462.81 | 13,964.97 |
| 221 | Construction Materials | 17,750.00 | 18,412.08 | 19,098.85 | 19,811.23 | 20,550.19 | 21,316.71 | 22,111.83 | 22,936.60 | 23,792.13 | 24,679.58 | 25,600.13 |
| 222 | Horticultural Supplies | 5,000.00 | 5,186.50 | 5,379.96 | 5,580.63 | 5,788.79 | 6,004.71 | 6,228.68 | 6,461.01 | 6,702.01 | 6,951.99 | 7,211.30 |
| 223 | Fuel Oil & Lubricants | 7,313.00 | 7,585.77 | 7,868.72 | 8,162.23 | 8,466.68 | 8,782.49 | 9,110.07 | 9,449.88 | 9,802.36 | 10,167.99 | 10,547.25 |
| 224 | Parts-Fleet Maintenance | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 225 | Equipment Parts | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 226 | Tools | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 227 | Uniforms | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 228 | Safety Equipment | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 229 | Travel Training | 600.00 | 622.38 | 645.59 | 669.68 | 694.65 | 720.56 | 747.44 | 775.32 | 804.24 | 834.24 | 865.36 |
| 230 | Public Communications Fee | 9,563.00 | 9,919.70 | 10,289.70 | 10,673.51 | 11,071.63 | 11,484.60 | 11,912.98 | 12,357.33 | 12,818.26 | 13,296.38 | 13,792.34 |
| 231 | General Administrative Fee | 80,242.00 | 83,235.03 | 86,339.69 | 89,560.16 | 92,900.76 | 96,365.96 | 99,960.41 | 103,688.93 | 107,556.53 | 111,568.38 | 115,729.89 |
| 232 | Self Insurance Chrgs | 1,629.00 | 1,689.76 | 1,752.79 | 1,818.17 | 1,885.99 | 1,956.33 | 2,029.31 | 2,105.00 | 2,183.51 | 2,264.96 | 2,349.44 |
| 233 | Emp Health/Wellness Fee | 894.00 | 932.44 | 972.54 | 1,014.36 | 1,057.97 | 1,103.47 | 1,150.92 | 1,200.40 | 1,252.02 | 1,305.86 | 1,362.01 |
| 234 | City University | 503.00 | 521.76 | 541.22 | 561.41 | 582.35 | 604.07 | 626.61 | 649.98 | 674.22 | 699.37 | 725.46 |
| 235 | Insurance Administration | 618.00 | 641.05 | 664.96 | 689.77 | 715.49 | 742.18 | 769.87 | 798.58 | 828.37 | 859.27 | 891.32 |
| 236 | Electric | 109,779.00 | 113,873.76 | 118,121.25 | 122,527.17 | 127,097.43 | 131,838.17 | 136,755.73 | 141,856.72 | 147,147.98 | 152,636.60 | 158,329.94 |
| 237 | Wireless Communications | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 238 | Dues | 100.00 | 103.73 | 107.60 | 111.61 | 115.78 | 120.09 | 124.57 | 129.22 | 134.04 | 139.04 | 144.23 |
| 239 | Equipment Rentals | 2,500.00 | 2,607.50 | 2,719.62 | 2,836.57 | 2,958.54 | 3,085.76 | 3,218.44 | 3,356.84 | 3,501.18 | 3,651.73 | 3,808.76 |
| 240 | Equipment Maintenance | 141,125.00 | 147,193.38 | 153,522.69 | 160,124.17 | 167,009.50 | 174,190.91 | 181,681.12 | 189,493.41 | 197,641.63 | 206,140.22 | 215,004.25 |
| 241 | License & Cert. Reimburse | 50.00 | 51.87 | 53.80 | 55.81 | 57.89 | 60.05 | 62.29 | 64.61 | 67.02 | 69.52 | 72.11 |
| 242 | Miscellaneous Contractual | 99,642.77 | 542,292.44 | 103,359.45 | 107,214.75 | 111,213.86 | 115,362.14 | 119,665.15 | 124,128.66 | 128,758.66 | 133,561.35 | 138,543.19 |
| 243 | Construction Materials | 417,000.00 | 432,554.10 | 448,688.37 | 465,424.44 | 482,784.78 | 500,792.65 | 519,472.21 | 538,848.53 | 558,947.58 | 579,796.32 | 601,422.72 |
| 244 | Office Supplies | 250.00 | 259.33 | 269.00 | 279.03 | 289.44 | 300.24 | 311.43 | 323.05 | 335.10 | 347.60 | 360.57 |
| 245 | Fuel Oil & Lubricants | 2,925.00 | 3,034.10 | 3,147.27 | 3,264.67 | 3,386.44 | 3,512.75 | 3,643.78 | 3,779.69 | 3,920.68 | 4,066.92 | 4,218.61 |
| 246 | Laboratory Supplies | 2,500.00 | 2,593.25 | 2,689.98 | 2,790.31 | 2,894.39 | 3,002.35 | 3,114.34 | 3,230.51 | 3,351.00 | 3,476.00 | 3,605.65 |
| 247 | Equipment Parts | 2,140.00 | 2,232.02 | 2,328.00 | 2,428.10 | 2,532.51 | 2,641.41 | 2,754.99 | 2,873.45 | 2,997.01 | 3,125.88 | 3,260.29 |
| 248 | Tools | 3,500.00 | 3,630.55 | 3,765.97 | 3,906.44 | 4,052.15 | 4,203.30 | 4,360.08 | 4,522.71 | 4,691.41 | 4,866.40 | 5,047.91 |
| 249 | Uniforms | 2,500.00 | 2,593.25 | 2,689.98 | 2,790.31 | 2,894.39 | 3,002.35 | 3,114.34 | 3,230.51 | 3,351.00 | 3,476.00 | 3,605.65 |
| 250 | Safety Equipment | 2,500.00 | 2,593.25 | 2,689.98 | 2,790.31 | 2,894.39 | 3,002.35 | 3,114.34 | 3,230.51 | 3,351.00 | 3,476.00 | 3,605.65 |
| 251 | Travel Training | 1,800.00 | 1,867.14 | 1,936.78 | 2,009.03 | 2,083.96 | 2,161.69 | 2,242.33 | 2,325.96 | 2,412.72 | 2,502.72 | 2,596.07 |
| 252 | Public Communications Fee | 7,771.00 | 8,060.86 | 8,361.53 | 8,673.41 | 8,996.93 | 9,332.52 | 9,680.62 | 10,041.71 | 10,416.26 | 10,804.79 | 11,207.81 |
| 253 | Computer Replacement Cost | 446.00 | 462.64 | 479.89 | 497.79 | 516.36 | 535.62 | 555.60 | 576.32 | 597.82 | 620.12 | 643.25 |
| 254 | It Support & Maintenance | 27,502.00 | 28,527.82 | 29,591.91 | 30,695.69 | 31,840.64 | 33,028.30 | 34,260.25 | 35,538.16 | 36,863.73 | 38,238.75 | 39,665.05 |
| 255 | Printer Fees | 29.00 | 30.08 | 31.20 | 32.37 | 33.57 | 34.83 | 36.13 | 37.47 | 38.87 | 40.32 | 41.83 |
| 256 | General Administrative Fee | 89,528.00 | 92,867.39 | 96,331.35 | 99,924.51 | 103,651.69 | 107,517.90 | 111,528.32 | 115,688.32 | 120,003.50 | 124,479.63 | 129,122.72 |
| 257 | Fiber Optics | 3,000.00 | 3,111.90 | 3,227.97 | 3,348.38 | 3,473.27 | 3,602.82 | 3,737.21 | 3,876.61 | 4,021.21 | 4,171.20 | 4,326.78 |
| 258 | Self Insurance Chrgs | 9,465.00 | 9,818.04 | 10,184.26 | 10,564.13 | 10,958.17 | 11,366.91 | 11,790.90 | 12,230.70 | 12,686.90 | 13,160.13 | 13,651.00 |
| 259 | Emp Health/Wellness Fee | 7,152.00 | 7,459.54 | 7,780.30 | 8,114.85 | 8,463.79 | 8,827.73 | 9,207.32 | 9,603.24 | 10,016.18 | 10,446.87 | 10,896.09 |
| 260 | City University | 4,022.00 | 4,172.02 | 4,327.64 | 4,489.06 | 4,656.50 | 4,830.19 | 5,010.35 | 5,197.24 | 5,391.10 | 5,592.18 | 5,800.77 |
| 261 | Insurance Administration | 4,939.00 | 5,123.22 | 5,314.32 | 5,512.55 | 5,718.16 | 5,931.45 | 6,152.69 | 6,382.19 | 6,620.24 | 6,867.18 | 7,123.33 |
| 262 | Water | 7,498.00 | 7,777.68 | 8,067.78 | 8,368.71 | 8,680.86 | 9,004.66 | 9,340.53 | 9,688.94 | 10,050.33 | 10,425.21 | 10,814.07 |
| 263 | Natural Gas | 125,000.00 | 129,662.50 | 134,498.91 | 139,515.72 | 144,719.66 | 150,117.70 | 155,717.09 | 161,525.34 | 167,550.23 | 173,799.86 | 180,282.59 |
| 264 | Electric | 824,000.00 | 854,735.20 | 886,616.82 | 919,687.63 | 953,991.98 | 989,575.88 | 1,026,487.06 | 1,064,775.03 | 1,104,491.14 | 1,145,688.66 | 1,188,422.84 |
| 265 | Solid Waste | 30,000.00 | 31,119.00 | 32,279.74 | 33,483.77 | 34,732.72 | 36,028.25 | 37,372.10 | 38,766.08 | 40,212.06 | 41,711.97 | 43,267.82 |
| 266 | Storm Water | 1,700.00 | 1,763.41 | 1,829.19 | 1,897.41 | 1,968.19 | 2,041.60 | 2,117.75 | 2,196.74 | 2,278.68 | 2,363.68 | 2,451.84 |
| 267 | Dues | 450.00 | 466.79 | 484.20 | 502.26 | 520.99 | 540.42 | 560.58 | 581.49 | 603.18 | 625.68 | 649.02 |
| 268 | Publishing & Advertising | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 269 | License & Cert. Reimburse | 575.00 | 596.45 | 618.69 | 641.77 | 665.71 | 690.54 | 716.30 | 743.02 | 770.73 | 799.48 | 829.30 |
| 270 | Miscellaneous Contractual | 2,980.25 | 8,766.06 | 3,091.41 | 3,206.72 | 3,326.33 | 3,450.41 | 3,579.11 | 3,712.61 | 3,851.09 | 3,994.73 | 4,143.74 |
| 271 | Miscellaneous | 46,000.00 | 47,715.80 | 49,495.60 | 51,341.79 | 53,256.83 | 55,243.31 | 57,303.89 | 59,441.32 | 61,658.49 | 63,958.35 | 66,343.99 |
| 272 | Construction Materials | 100,000.00 | 103,730.00 | 107,599.13 | 111,612.58 | 115,775.73 | 120,094.16 | 124,573.67 | 129,220.27 | 134,040.19 | 139,039.89 | 144,226.07 |
| 273 | Postage | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |

**Projection of Cash Outflows** **Schedule 4**

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 274 | Janitorial Supplies | 12,000.00 | 12,447.60 | 12,911.90 | 13,393.51 | 13,893.09 | 14,411.30 | 14,948.84 | 15,506.43 | 16,084.82 | 16,684.79 | 17,307.13 |
| 275 | Fuel Oil & Lubricants | 48,000.00 | 49,790.40 | 51,647.58 | 53,574.04 | 55,572.35 | 57,645.20 | 59,795.36 | 62,025.73 | 64,339.29 | 66,739.14 | 69,228.52 |
| 276 | Medical Supplies | 100.00 | 103.73 | 107.60 | 111.61 | 115.78 | 120.09 | 124.57 | 129.22 | 134.04 | 139.04 | 144.23 |
| 277 | Parts-Fleet Maintenance | 8,000.00 | 8,344.00 | 8,702.79 | 9,077.01 | 9,467.32 | 9,874.42 | 10,299.02 | 10,741.88 | 11,203.78 | 11,685.54 | 12,188.02 |
| 278 | Equipment Parts | 409,166.30 | 426,760.45 | 445,111.15 | 464,250.93 | 484,213.72 | 505,034.91 | 526,751.41 | 549,401.72 | 573,026.00 | 597,666.11 | 623,365.76 |
| 279 | Communication Equipment | 1,500.00 | 1,555.95 | 1,613.99 | 1,674.19 | 1,736.64 | 1,801.41 | 1,868.61 | 1,938.30 | 2,010.60 | 2,085.60 | 2,163.39 |
| 280 | Tools | 12,000.00 | 12,447.60 | 12,911.90 | 13,393.51 | 13,893.09 | 14,411.30 | 14,948.84 | 15,506.43 | 16,084.82 | 16,684.79 | 17,307.13 |
| 281 | Uniforms | 3,250.00 | 3,371.23 | 3,496.97 | 3,627.41 | 3,762.71 | 3,903.06 | 4,048.64 | 4,199.66 | 4,356.31 | 4,518.80 | 4,687.35 |
| 282 | Safety Equipment | 7,500.00 | 7,779.75 | 8,069.93 | 8,370.94 | 8,683.18 | 9,007.06 | 9,343.03 | 9,691.52 | 10,053.01 | 10,427.99 | 10,816.96 |
| 283 | Computer/Electronic Items | 4,000.00 | 4,149.20 | 4,303.97 | 4,464.50 | 4,631.03 | 4,803.77 | 4,982.95 | 5,168.81 | 5,361.61 | 5,561.60 | 5,769.04 |
| 284 | Travel Training | 6,000.00 | 6,223.80 | 6,455.95 | 6,696.75 | 6,946.54 | 7,205.65 | 7,474.42 | 7,753.22 | 8,042.41 | 8,342.39 | 8,653.56 |
| 285 | Public Communications Fee | 31,520.00 | 32,695.70 | 33,915.25 | 35,180.28 | 36,492.51 | 37,853.68 | 39,265.62 | 40,730.23 | 42,249.47 | 43,825.37 | 45,460.06 |
| 286 | Computer Replacement Cost | 1,908.00 | 1,979.17 | 2,052.99 | 2,129.57 | 2,209.00 | 2,291.40 | 2,376.87 | 2,465.52 | 2,557.49 | 2,652.88 | 2,751.83 |
| 287 | It Support & Maintenance | 49,075.00 | 50,905.50 | 52,804.27 | 54,773.87 | 56,816.94 | 58,936.21 | 61,134.53 | 63,414.85 | 65,780.22 | 68,233.82 | 70,778.95 |
| 288 | Printer Fees | 474.00 | 491.68 | 510.02 | 529.04 | 548.78 | 569.25 | 590.48 | 612.50 | 635.35 | 659.05 | 683.63 |
| 289 | General Administrative Fee | 275,313.00 | 285,582.17 | 296,234.39 | 307,283.93 | 318,745.62 | 330,634.84 | 342,967.51 | 355,760.20 | 369,030.06 | 382,794.88 | 397,073.13 |
| 290 | Self Insurance Chrgs | 13,178.00 | 13,669.54 | 14,179.41 | 14,708.31 | 15,256.93 | 15,826.01 | 16,416.32 | 17,028.65 | 17,663.82 | 18,322.68 | 19,006.11 |
| 291 | Emp Health/Wellness Fee | 6,927.00 | 7,224.86 | 7,535.53 | 7,859.56 | 8,197.52 | 8,550.01 | 8,917.66 | 9,301.12 | 9,701.07 | 10,118.22 | 10,553.30 |
| 292 | City University | 3,268.00 | 3,389.90 | 3,516.34 | 3,647.50 | 3,783.55 | 3,924.68 | 4,071.07 | 4,222.92 | 4,380.43 | 4,543.82 | 4,713.31 |
| 293 | Insurance Administration | 4,013.00 | 4,162.68 | 4,317.95 | 4,479.01 | 4,646.08 | 4,819.38 | 4,999.14 | 5,185.61 | 5,379.03 | 5,579.67 | 5,787.79 |
| 294 | Water | 216.90 | 224.99 | 233.38 | 242.09 | 251.12 | 260.48 | 270.20 | 280.28 | 290.73 | 301.58 | 312.83 |
| 295 | Electric | 128,614.11 | 133,411.42 | 138,387.66 | 143,549.52 | 148,903.92 | 154,458.04 | 160,219.32 | 166,195.50 | 172,394.59 | 178,824.91 | 185,495.08 |
| 296 | Storm Water | 398.00 | 412.85 | 428.24 | 444.22 | 460.79 | 477.97 | 495.80 | 514.30 | 533.48 | 553.38 | 574.02 |
| 297 | Wireless Communications | 1,277.90 | 1,325.57 | 1,375.01 | 1,426.30 | 1,479.50 | 1,534.68 | 1,591.93 | 1,651.31 | 1,712.90 | 1,776.79 | 1,843.06 |
| 298 | Dues | 340.00 | 352.68 | 365.84 | 379.48 | 393.64 | 408.32 | 423.55 | 439.35 | 455.74 | 472.74 | 490.37 |
| 299 | Equipment Rentals | 5,000.00 | 5,215.00 | 5,439.25 | 5,673.13 | 5,917.08 | 6,171.51 | 6,436.89 | 6,713.67 | 7,002.36 | 7,303.46 | 7,617.51 |
| 300 | Maintenance Agreements | 18,500.00 | 19,190.05 | 19,905.84 | 20,648.33 | 21,418.51 | 22,217.42 | 23,046.13 | 23,905.75 | 24,797.43 | 25,722.38 | 26,681.82 |
| 301 | Vehicle Maintenance | 9,500.00 | 9,908.50 | 10,334.57 | 10,778.95 | 11,242.45 | 11,725.87 | 12,230.08 | 12,755.98 | 13,304.49 | 13,876.58 | 14,473.27 |
| 302 | Equipment Maintenance | 940,124.51 | 980,549.86 | 1,022,713.51 | 1,066,690.19 | 1,112,557.87 | 1,160,397.86 | 1,210,294.96 | 1,262,337.65 | 1,316,618.17 | 1,373,232.75 | 1,432,281.75 |
| 303 | License & Cert. Reimburse | 90.00 | 93.36 | 96.84 | 100.45 | 104.20 | 108.08 | 112.12 | 116.30 | 120.64 | 125.14 | 129.80 |
| 304 | Noncontractual Services | 121,596.25 | 126,131.79 | 130,836.51 | 135,716.71 | 140,778.94 | 146,030.00 | 151,476.91 | 157,127.00 | 162,987.84 | 169,067.29 | 175,373.50 |
| 305 | Miscellaneous Contractual | 295,878.67 | 403,051.55 | 306,914.94 | 318,362.87 | 330,237.81 | 342,555.68 | 355,333.00 | 368,586.92 | 382,335.22 | 396,596.32 | 411,389.36 |
| 306 | Insurance Premiums | 225.00 | 233.39 | 242.10 | 251.13 | 260.50 | 270.21 | 280.29 | 290.75 | 301.59 | 312.84 | 324.51 |
| 307 | Construction Materials | 20,000.00 | 20,746.00 | 21,519.83 | 22,322.52 | 23,155.15 | 24,018.83 | 24,914.73 | 25,844.05 | 26,808.04 | 27,807.98 | 28,845.21 |
| 308 | Postage | 2,500.00 | 2,593.25 | 2,689.98 | 2,790.31 | 2,894.39 | 3,002.35 | 3,114.34 | 3,230.51 | 3,351.00 | 3,476.00 | 3,605.65 |
| 309 | Laboratory Supplies | 36,000.00 | 37,342.80 | 38,735.69 | 40,180.53 | 41,679.26 | 43,233.90 | 44,846.52 | 46,519.30 | 48,254.47 | 50,054.36 | 51,921.39 |
| 310 | Equipment Parts | 2,500.00 | 2,607.50 | 2,719.62 | 2,836.57 | 2,958.54 | 3,085.76 | 3,218.44 | 3,356.84 | 3,501.18 | 3,651.73 | 3,808.76 |
| 311 | Tools | 600.00 | 622.38 | 645.59 | 669.68 | 694.65 | 720.56 | 747.44 | 775.32 | 804.24 | 834.24 | 865.36 |
| 312 | Uniforms | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 313 | Safety Equipment | 1,500.00 | 1,555.95 | 1,613.99 | 1,674.19 | 1,736.64 | 1,801.41 | 1,868.61 | 1,938.30 | 2,010.60 | 2,085.60 | 2,163.39 |
| 314 | Computer/Electronic Items | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 315 | Travel Training | 2,887.00 | 2,994.69 | 3,106.39 | 3,222.26 | 3,342.45 | 3,467.12 | 3,596.44 | 3,730.59 | 3,869.74 | 4,014.08 | 4,163.81 |
| 316 | Public Communications Fee | 1,857.00 | 1,926.27 | 1,998.12 | 2,072.65 | 2,149.96 | 2,230.15 | 2,313.33 | 2,399.62 | 2,489.13 | 2,581.97 | 2,678.28 |
| 317 | Computer Replacement Cost | 2,011.00 | 2,086.01 | 2,163.82 | 2,244.53 | 2,328.25 | 2,415.09 | 2,505.18 | 2,598.62 | 2,695.55 | 2,796.09 | 2,900.39 |
| 318 | It Support & Maintenance | 24,321.00 | 25,228.17 | 26,169.18 | 27,145.29 | 28,157.81 | 29,208.10 | 30,297.56 | 31,427.66 | 32,599.91 | 33,815.89 | 35,077.22 |
| 319 | Printer Fees | 127.00 | 131.74 | 136.65 | 141.75 | 147.04 | 152.52 | 158.21 | 164.11 | 170.23 | 176.58 | 183.17 |
| 320 | General Administrative Fee | 23,381.00 | 24,253.11 | 25,157.75 | 26,096.14 | 27,069.52 | 28,079.22 | 29,126.57 | 30,212.99 | 31,339.94 | 32,508.92 | 33,721.50 |
| 321 | Self Insurance Chrgs | 3,742.00 | 3,881.58 | 4,026.36 | 4,176.54 | 4,332.33 | 4,493.92 | 4,661.55 | 4,835.42 | 5,015.78 | 5,202.87 | 5,396.94 |
| 322 | Emp Health/Wellness Fee | 2,235.00 | 2,331.11 | 2,431.34 | 2,535.89 | 2,644.93 | 2,758.67 | 2,877.29 | 3,001.01 | 3,130.06 | 3,264.65 | 3,405.03 |
| 323 | City University | 1,257.00 | 1,303.89 | 1,352.52 | 1,402.97 | 1,455.30 | 1,509.58 | 1,565.89 | 1,624.30 | 1,684.89 | 1,747.73 | 1,812.92 |
| 324 | Insurance | 1,543.00 | 1,609.35 | 1,678.55 | 1,750.73 | 1,826.01 | 1,904.53 | 1,986.42 | 2,071.84 | 2,160.93 | 2,253.85 | 2,350.76 |
| 325 | Dues | 400.00 | 414.92 | 430.40 | 446.45 | 463.10 | 480.38 | 498.29 | 516.88 | 536.16 | 556.16 | 576.90 |
| 326 | Publishing & Advertising | 400.00 | 414.92 | 430.40 | 446.45 | 463.10 | 480.38 | 498.29 | 516.88 | 536.16 | 556.16 | 576.90 |
| 327 | Equipment Maintenance | 15,000.00 | 15,645.00 | 16,317.74 | 17,019.40 | 17,751.23 | 18,514.53 | 19,310.66 | 20,141.02 | 21,007.08 | 21,910.39 | 22,852.53 |
| 328 | License & Cert. Reimburse | 100.00 | 103.73 | 107.60 | 111.61 | 115.78 | 120.09 | 124.57 | 129.22 | 134.04 | 139.04 | 144.23 |
| 329 | Noncontractual Services | 8,000.00 | 8,298.40 | 8,607.93 | 8,929.01 | 9,262.06 | 9,607.53 | 9,965.89 | 10,337.62 | 10,723.21 | 11,123.19 | 11,538.09 |
| 330 | Miscellaneous Contractual | 16,605.80 | 20,844.00 | 17,225.20 | 17,867.70 | 18,534.16 | 19,225.49 | 19,942.60 | 20,686.45 | 21,458.06 | 22,258.45 | 23,088.69 |

## Projection of Cash Outflows — Schedule 4

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 331 | City Hsa Contribution | 6,000.00 | 6,258.00 | 6,527.09 | 6,807.76 | 7,100.49 | 7,405.81 | 7,724.26 | 8,056.41 | 8,402.83 | 8,764.15 | 9,141.01 |
| 332 | Operation Supplies & Equipment | 6,000.00 | 6,258.00 | 6,527.09 | 6,807.76 | 7,100.49 | 7,405.81 | 7,724.26 | 8,056.41 | 8,402.83 | 8,764.15 | 9,141.01 |
| 333 | Outside Work | 11,000.00 | 11,410.30 | 11,835.90 | 12,277.38 | 12,735.33 | 13,210.36 | 13,703.10 | 14,214.23 | 14,744.42 | 15,294.39 | 15,864.87 |
| 334 | Operation Supplies & Equipment | 3,000.00 | 3,129.00 | 3,263.55 | 3,403.88 | 3,550.25 | 3,702.91 | 3,862.13 | 4,028.20 | 4,201.42 | 4,382.08 | 4,570.51 |
| 335 | It Support & Maintenance | 9,124.00 | 9,464.33 | 9,817.34 | 10,183.53 | 10,563.38 | 10,957.39 | 11,366.10 | 11,790.06 | 12,229.83 | 12,686.00 | 13,159.19 |
| 336 | City Hsa Contribution | 15,000.00 | 15,645.00 | 16,317.74 | 17,019.40 | 17,751.23 | 18,514.53 | 19,310.66 | 20,141.02 | 21,007.08 | 21,910.39 | 22,852.53 |
| 337 | Operation Supplies & Equipment | 6,500.00 | 6,779.50 | 7,071.02 | 7,375.07 | 7,692.20 | 8,022.97 | 8,367.95 | 8,727.77 | 9,103.07 | 9,494.50 | 9,902.76 |
| 338 | City Hsa Contribution | 18,000.00 | 18,774.00 | 19,581.28 | 20,423.28 | 21,301.48 | 22,217.44 | 23,172.79 | 24,169.22 | 25,208.50 | 26,292.46 | 27,423.04 |
| 339 | Operation Supplies & Equipment | 101,382.48 | 105,741.93 | 110,288.83 | 115,031.25 | 119,977.59 | 125,136.63 | 130,517.50 | 136,129.76 | 141,983.34 | 148,088.62 | 154,456.43 |
| 340 | Food & Drink | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 341 | Outside Work | 5,000.00 | 5,186.50 | 5,379.96 | 5,580.63 | 5,788.79 | 6,004.71 | 6,228.68 | 6,461.01 | 6,702.01 | 6,951.99 | 7,211.30 |
| 342 | City Hsa Contribution | 7,500.00 | 7,822.50 | 8,158.87 | 8,509.70 | 8,875.62 | 9,257.27 | 9,655.33 | 10,070.51 | 10,503.54 | 10,955.19 | 11,426.27 |
| 343 | Operation Supplies & Equipment | 10,000.00 | 10,430.00 | 10,878.49 | 11,346.27 | 11,834.15 | 12,343.02 | 12,873.77 | 13,427.35 | 14,004.72 | 14,606.92 | 15,235.02 |
| | **Capital Outlay** | | | | | | | | | | | |
| 344 | Capital Impr To Buildings | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 |
| 345 | Instruments & Apparatus | 166,404.00 | 172,610.87 | 179,049.25 | 185,727.79 | 192,655.44 | 199,841.49 | 207,295.57 | 215,027.70 | 223,048.23 | 231,367.93 | 239,997.95 |
| 346 | Software | 3,000,000.00 | - | - | - | - | - | - | - | - | - | - |
| 347 | **<u>Line Maintenance</u>** | | | | | | | | | | | |
| 348 | **Personnel Services** | | | | | | | | | | | |
| 349 | Permanent Positions | $ 1,138,324 | $ 1,187,272 | $ 1,238,325 | $ 1,291,573 | $ 1,347,110 | $ 1,405,036 | $ 1,465,452 | $ 1,528,467 | $ 1,594,191 | $ 1,662,741 | $ 1,734,239 |
| 350 | Temporary Positions | 15,000.00 | 15,645.00 | 16,317.74 | 17,019.40 | 17,751.23 | 18,514.53 | 19,310.66 | 20,141.02 | 21,007.08 | 21,910.39 | 22,852.53 |
| 351 | Shift Differential | 250.00 | 260.75 | 271.96 | 283.66 | 295.85 | 308.58 | 321.84 | 335.68 | 350.12 | 365.17 | 380.88 |
| 352 | Step Up Pay | 250.00 | 260.75 | 271.96 | 283.66 | 295.85 | 308.58 | 321.84 | 335.68 | 350.12 | 365.17 | 380.88 |
| 353 | Meal Allowances | 350.00 | 365.05 | 380.75 | 397.12 | 414.20 | 432.01 | 450.58 | 469.96 | 490.17 | 511.24 | 533.23 |
| 354 | Deferred Comp Match | 22,766.00 | 23,744.94 | 24,765.97 | 25,830.91 | 26,941.64 | 28,100.13 | 29,308.43 | 30,568.69 | 31,883.15 | 33,254.12 | 34,684.05 |
| 355 | Clothing Prot Equip Allow | 11,580.00 | 12,077.94 | 12,597.29 | 13,138.97 | 13,703.95 | 14,293.22 | 14,907.83 | 15,548.87 | 16,217.47 | 16,914.82 | 17,642.16 |
| 356 | Overtime | 4,000.00 | 4,172.00 | 4,351.40 | 4,538.51 | 4,733.66 | 4,937.21 | 5,149.51 | 5,370.94 | 5,601.89 | 5,842.77 | 6,094.01 |
| 357 | Standby Pay | 11,000.00 | 11,473.00 | 11,966.34 | 12,480.89 | 13,017.57 | 13,577.33 | 14,161.15 | 14,770.08 | 15,405.19 | 16,067.62 | 16,758.52 |
| 358 | Sick Leave Buy Back | 7,925.00 | 8,265.78 | 8,621.20 | 8,991.92 | 9,378.57 | 9,781.85 | 10,202.47 | 10,641.17 | 11,098.74 | 11,575.99 | 12,073.75 |
| 359 | Non-Acctble Auto Allow | 2,700.00 | 2,816.10 | 2,937.19 | 3,063.49 | 3,195.22 | 3,332.62 | 3,475.92 | 3,625.38 | 3,781.27 | 3,943.87 | 4,113.46 |
| 360 | Social Security | 91,899.00 | 95,326.83 | 98,882.52 | 102,570.84 | 106,396.73 | 110,365.33 | 114,481.96 | 118,752.14 | 123,181.59 | 127,776.26 | 132,542.32 |
| 361 | Lagers | 192,179.00 | 199,347.28 | 206,782.93 | 214,495.93 | 222,496.63 | 230,795.76 | 239,404.44 | 248,334.22 | 257,597.09 | 267,205.46 | 277,172.23 |
| 362 | Disability Insurance | 3,558.00 | 3,710.99 | 3,870.57 | 4,037.00 | 4,210.59 | 4,391.65 | 4,580.49 | 4,777.45 | 4,982.88 | 5,197.14 | 5,420.62 |
| 363 | Employee Health Insurance | 166,293.00 | 173,443.60 | 180,901.67 | 188,680.45 | 196,793.70 | 205,255.83 | 214,081.84 | 223,287.35 | 232,888.71 | 242,902.92 | 253,347.75 |
| 364 | Life Insurance | 878.00 | 915.75 | 955.13 | 996.20 | 1,039.04 | 1,083.72 | 1,130.32 | 1,178.92 | 1,229.61 | 1,282.49 | 1,337.63 |
| 365 | Employee Service Awards | 773.00 | 806.24 | 840.91 | 877.07 | 914.78 | 954.12 | 995.14 | 1,037.93 | 1,082.56 | 1,129.12 | 1,177.67 |
| 366 | Retirement Sick Leave Pmt | 649.00 | 676.91 | 706.01 | 736.37 | 768.04 | 801.06 | 835.51 | 871.43 | 908.91 | 947.99 | 988.75 |
| 367 | Employee Parking | 2,367.00 | 2,455.29 | 2,546.87 | 2,641.87 | 2,740.41 | 2,842.63 | 2,948.66 | 3,058.64 | 3,172.73 | 3,291.07 | 3,413.83 |
| 368 | **Operations & Maintenance** | | | | | | | | | | | |
| 369 | Construction Materials | $ 80,000 | $ 82,984 | $ 86,079 | $ 89,290 | $ 92,621 | $ 96,075 | $ 99,659 | $ 103,376 | $ 107,232 | $ 111,232 | $ 115,381 |
| 370 | Printing | 250.00 | 259.33 | 269.00 | 279.03 | 289.44 | 300.24 | 311.43 | 323.05 | 335.10 | 347.60 | 360.57 |
| 371 | Postage | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 372 | Horticultural Supplies | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 373 | Janitorial Supplies | 500.00 | 518.65 | 538.00 | 558.06 | 578.88 | 600.47 | 622.87 | 646.10 | 670.20 | 695.20 | 721.13 |
| 374 | Fuel Oil & Lubricants | 76,675.00 | 79,534.98 | 82,501.63 | 85,578.94 | 88,771.04 | 92,082.20 | 95,516.86 | 99,079.64 | 102,775.31 | 106,608.83 | 110,585.34 |
| 375 | Parts-Fleet Maintenance | 40,000.00 | 41,720.00 | 43,513.96 | 45,385.06 | 47,336.62 | 49,372.09 | 51,495.09 | 53,709.38 | 56,018.88 | 58,427.70 | 60,940.09 |
| 376 | Equipment Parts | 40,000.00 | 41,720.00 | 43,513.96 | 45,385.06 | 47,336.62 | 49,372.09 | 51,495.09 | 53,709.38 | 56,018.88 | 58,427.70 | 60,940.09 |
| 377 | Communication Equipment | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 378 | Tools | 14,000.00 | 14,522.20 | 15,063.88 | 15,625.76 | 16,208.60 | 16,813.18 | 17,440.31 | 18,090.84 | 18,765.63 | 19,465.58 | 20,191.65 |
| 379 | Uniforms | 10,000.00 | 10,373.00 | 10,759.91 | 11,161.26 | 11,577.57 | 12,009.42 | 12,457.37 | 12,922.03 | 13,404.02 | 13,903.99 | 14,422.61 |
| 380 | Safety Equipment | 12,000.00 | 12,447.60 | 12,911.90 | 13,393.51 | 13,893.09 | 14,411.30 | 14,948.84 | 15,506.43 | 16,084.82 | 16,684.79 | 17,307.13 |
| 381 | Computer/Electronic Items | 3,000.00 | 3,111.90 | 3,227.97 | 3,348.38 | 3,473.27 | 3,602.82 | 3,737.21 | 3,876.61 | 4,021.21 | 4,171.20 | 4,326.78 |
| 382 | Travel Training | 5,970.00 | 6,192.68 | 6,423.67 | 6,663.27 | 6,911.81 | 7,169.62 | 7,437.05 | 7,714.45 | 8,002.20 | 8,300.68 | 8,610.30 |
| 383 | Public Communications Fee | 11,116.00 | 11,530.63 | 11,960.72 | 12,406.85 | 12,869.63 | 13,349.67 | 13,847.61 | 14,364.13 | 14,899.91 | 15,455.67 | 16,032.17 |
| 384 | Computer Replacement Cost | 5,445.00 | 5,648.10 | 5,858.77 | 6,077.30 | 6,303.99 | 6,539.13 | 6,783.04 | 7,036.04 | 7,298.49 | 7,570.72 | 7,853.11 |

## Projection of Cash Outflows

**Schedule 4**

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 385 | It Support & Maintenance | 73,580.00 | 76,324.53 | 79,171.44 | 82,124.53 | 85,187.78 | 88,365.28 | 91,661.31 | 95,080.27 | 98,626.77 | 102,305.55 | 106,121.54 |
| 386 | Printer Fees | 64.00 | 66.39 | 68.86 | 71.43 | 74.10 | 76.86 | 79.73 | 82.70 | 85.79 | 88.99 | 92.30 |
| 387 | General Administrative Fee | 124,694.00 | 129,345.09 | 134,169.66 | 139,174.19 | 144,365.38 | 149,750.21 | 155,335.90 | 161,129.92 | 167,140.07 | 173,374.39 | 179,841.26 |
| 388 | Locator Service Charge | 240,021.00 | 248,973.78 | 258,260.51 | 267,893.62 | 277,886.05 | 288,251.20 | 299,002.97 | 310,155.79 | 321,724.60 | 333,724.92 | 346,172.86 |
| 389 | Self Insurance Chrgs | 62,827.00 | 65,170.45 | 67,601.30 | 70,122.83 | 72,738.42 | 75,451.56 | 78,265.90 | 81,185.22 | 84,213.43 | 87,354.59 | 90,612.91 |
| 390 | Emp Health/Wellness Fee | 9,342.00 | 9,743.71 | 10,162.69 | 10,599.68 | 11,055.47 | 11,530.85 | 12,026.68 | 12,543.83 | 13,083.21 | 13,645.79 | 14,232.56 |
| 391 | City University | 5,254.00 | 5,449.97 | 5,653.26 | 5,864.12 | 6,082.86 | 6,309.75 | 6,545.10 | 6,789.23 | 7,042.47 | 7,305.16 | 7,577.64 |
| 392 | Insurance Administration | 6,452.00 | 6,692.66 | 6,942.30 | 7,201.24 | 7,469.85 | 7,748.48 | 8,037.49 | 8,337.29 | 8,648.27 | 8,970.85 | 9,305.47 |
| 393 | Solid Waste | 3,000.00 | 3,111.90 | 3,227.97 | 3,348.38 | 3,473.27 | 3,602.82 | 3,737.21 | 3,876.61 | 4,021.21 | 4,171.20 | 4,326.78 |
| 394 | Wireless Communications | 13,731.10 | 14,243.27 | 14,774.54 | 15,325.63 | 15,897.28 | 16,490.25 | 17,105.34 | 17,743.36 | 18,405.19 | 19,091.71 | 19,803.83 |
| 395 | Dues | 170.00 | 176.34 | 182.92 | 189.74 | 196.82 | 204.16 | 211.78 | 219.67 | 227.87 | 236.37 | 245.18 |
| 396 | Equipment Rentals | 6,000.00 | 6,258.00 | 6,527.09 | 6,807.76 | 7,100.49 | 7,405.81 | 7,724.26 | 8,056.41 | 8,402.83 | 8,764.15 | 9,141.01 |
| 397 | Maintenance Agreements | 6,000.00 | 6,258.00 | 6,527.09 | 6,807.76 | 7,100.49 | 7,405.81 | 7,724.26 | 8,056.41 | 8,402.83 | 8,764.15 | 9,141.01 |
| 398 | Vehicle Maintenance | 35,000.00 | 36,505.00 | 38,074.72 | 39,711.93 | 41,419.54 | 43,200.58 | 45,058.21 | 46,995.71 | 49,016.52 | 51,124.23 | 53,322.58 |
| 399 | Equipment Maintenance | 30,000.00 | 31,290.00 | 32,635.47 | 34,038.80 | 35,502.46 | 37,029.07 | 38,621.32 | 40,282.04 | 42,014.16 | 43,820.77 | 45,705.07 |
| 400 | License & Cert. Reimburse | 700.00 | 726.11 | 753.19 | 781.29 | 810.43 | 840.66 | 872.02 | 904.54 | 938.28 | 973.28 | 1,009.58 |
| 401 | Noncontractual Services | 12,020.50 | 12,468.86 | 12,933.95 | 13,416.39 | 13,916.82 | 14,435.92 | 14,974.38 | 15,532.92 | 16,112.30 | 16,713.29 | 17,336.70 |
| 402 | Miscellaneous Contractual | 78,035.60 | 509,957.39 | 80,946.33 | 83,965.63 | 87,097.54 | 90,346.28 | 93,716.20 | 97,211.81 | 100,837.81 | 104,599.06 | 108,500.61 |
| 403 | City Hsa Contribution | 25,500.00 | 26,596.50 | 27,740.15 | 28,932.98 | 30,177.09 | 31,474.71 | 32,828.12 | 34,239.73 | 35,712.04 | 37,247.66 | 38,849.31 |
| 404 | Operation Supplies & Equipment | 12,000.00 | 12,516.00 | 13,054.19 | 13,615.52 | 14,200.99 | 14,811.63 | 15,448.53 | 16,112.81 | 16,805.67 | 17,528.31 | 18,282.03 |
| 405 | Food & Drink | 1,000.00 | 1,037.30 | 1,075.99 | 1,116.13 | 1,157.76 | 1,200.94 | 1,245.74 | 1,292.20 | 1,340.40 | 1,390.40 | 1,442.26 |
| 406 | Outside Work | 53,000.00 | 54,976.90 | 57,027.54 | 59,154.67 | 61,361.13 | 63,649.90 | 66,024.05 | 68,486.74 | 71,041.30 | 73,691.14 | 76,439.82 |
| 407 | **Total Operating Expenses** | **$ 19,550,206** | **$ 18,442,913** | **$ 17,864,335** | **$ 18,576,826** | **$ 19,318,109** | **$ 20,089,352** | **$ 20,891,773** | **$ 21,726,637** | **$ 22,595,264** | **$ 23,499,025** | **$ 24,439,349** |
| | **Total Expenses by Category** | | | | | | | | | | | |
| 408 | Personnel Services | $ 6,885,707 | $ 7,176,492 | $ 7,479,584 | $ 7,795,503 | $ 8,124,795 | $ 8,468,025 | $ 8,825,785 | $ 9,198,691 | $ 9,587,386 | $ 9,992,540 | $ 10,414,850 |
| 409 | Variable Operations & Maintenance | 1,238,089 | 1,284,270 | 1,332,173 | 1,381,863 | 1,433,406 | 1,486,872 | 1,542,333 | 1,599,862 | 1,659,537 | 1,721,437 | 1,785,647 |
| 410 | Operations & Maintenance | 8,241,006 | 9,790,540 | 8,854,529 | 9,194,732 | 9,548,252 | 9,915,613 | 10,297,359 | 10,694,057 | 11,106,293 | 11,534,680 | 11,979,854 |
| 411 | Capital Outlay | 3,185,404 | 191,611 | 198,049 | 204,728 | 211,655 | 218,841 | 226,296 | 234,028 | 242,048 | 250,368 | 258,998 |
| 412 | **Total Expenses** | **$ 19,550,206** | **$ 18,442,913** | **$ 17,864,335** | **$ 18,576,826** | **$ 19,318,109** | **$ 20,089,352** | **$ 20,891,773** | **$ 21,726,637** | **$ 22,595,264** | **$ 23,499,025** | **$ 24,439,349** |
| | **Expense Execution Factors** | | | | | | | | | | | |
| 413 | Personnel Services | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% |
| | Variable Operations & Maintenance | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 414 | Operations & Maintenance | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% |
| 415 | Capital Outlay | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | **Total Expenses at Execution** | | | | | | | | | | | |
| 416 | Personnel Services | $ 5,508,566 | $ 5,741,194 | $ 5,983,667 | $ 6,236,403 | $ 6,499,836 | $ 6,774,420 | $ 7,060,628 | $ 7,358,953 | $ 7,669,909 | $ 7,994,032 | $ 8,331,880 |
| 417 | Variable Operations & Maintenance | 1,238,089 | 1,284,270 | 1,332,173 | 1,381,863 | 1,433,406 | 1,486,872 | 1,542,333 | 1,599,862 | 1,659,537 | 1,721,437 | 1,785,647 |
| 418 | Operations & Maintenance | 6,592,805 | 7,832,432 | 7,083,623 | 7,355,786 | 7,638,602 | 7,932,491 | 8,237,888 | 8,555,245 | 8,885,034 | 9,227,744 | 9,583,884 |
| 419 | Capital Outlay | 3,185,404 | 191,611 | 198,049 | 204,728 | 211,655 | 218,841 | 226,296 | 234,028 | 242,048 | 250,368 | 258,998 |
| 420 | **Total Expenses at Execution** | **$ 16,524,864** | **$ 15,049,506** | **$ 14,597,512** | **$ 15,178,779** | **$ 15,783,499** | **$ 16,412,624** | **$ 17,067,144** | **$ 17,748,088** | **$ 18,456,528** | **$ 19,193,581** | **$ 19,960,408** |
| | **Transfers Out** | | | | | | | | | | | |
| 421 | Trf To Associated Fund | $ 575,000 | $ 291,500 | $ 466,000 | $ 574,000 | $ 1,140,000 | $ 616,000 | $ 625,000 | $ 185,000 | $ 1,081,000 | $ 669,571 | $ 669,571 |
| 422 | Trf Railroad | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 | 95,225 |
| 423 | **Total Transfers Out** | **$ 670,225** | **$ 386,725** | **$ 561,225** | **$ 669,225** | **$ 1,235,225** | **$ 711,225** | **$ 720,225** | **$ 280,225** | **$ 1,176,225** | **$ 764,796** | **$ 764,796** |
| | **Debt Service** | | | | | | | | | | | |
| 424 | 2006B SRF | $ 57,338 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 425 | 2007B SRF | 117,981 | 112,994 | 112,750 | - | - | - | - | - | - | - | - |
| 426 | 2010A SRF DLP | 3,311,233 | 3,351,752 | 3,393,013 | 3,435,207 | 3,478,224 | 3,522,155 | 3,566,889 | - | - | - | - |
| 427 | 2015 Sewer Revenue Bond | 1,230,636 | 1,231,674 | 1,229,474 | 1,231,136 | 1,231,574 | 1,228,461 | 1,231,619 | 1,228,251 | 1,228,467 | 1,232,226 | 1,229,360 |
| 428 | 2017 Sewer Revenue Bond | 1,069,500 | 1,068,050 | 1,066,256 | 1,065,613 | 1,066,388 | 1,066,413 | 1,070,613 | 1,068,988 | 1,066,613 | 1,067,816 | 1,067,503 |

## Projection of Cash Outflows

**Schedule 4**

| | Expense Line Item | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 429 | 2019 Sewer Revenue Bond | 413,853 | 1,095,843 | 1,098,869 | 1,209,903 | 1,208,944 | 1,207,364 | 1,205,160 | 1,202,335 | 1,198,886 | 1,199,753 | - |
| 430 | 2020 Sewer Revenue Bond | 466,525 | 467,425 | 467,913 | 466,100 | 465,675 | 463,675 | 463,450 | 465,050 | 466,450 | 462,700 | 468,750 |
| 431 | 2015 S.O Refunding Sewer | 491,063 | - | - | - | - | - | - | - | - | - | - |
| 432 | **Total Debt Service** | **$ 7,158,129** | **$ 7,327,737** | **$ 7,368,274** | **$ 7,407,958** | **$ 7,450,804** | **$ 7,488,067** | **$ 7,537,731** | **$ 3,964,623** | **$ 3,960,416** | **$ 3,962,495** | **$ 2,765,613** |
| 433 | **Total Cash Outflows** | **$ 24,353,217** | **$ 22,763,968** | **$ 22,527,011** | **$ 23,255,962** | **$ 24,469,529** | **$ 24,611,916** | **$ 25,325,100** | **$ 21,992,936** | **$ 23,593,169** | **$ 23,920,873** | **$ 23,490,818** |

## Cost Escalation Factors — Schedule 5

| Expense Line Item Description | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 |
|---|---|---|---|---|---|---|---|---|---|
| Salaries & Wages | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| Health Insurance | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| Retirement | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| Repair & Maintenance | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| Fuel, Utilities, Chemicals | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% |
| Admin Services | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% | 3.73% |
| No Escalation | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| *Weighted Average Increase in O&M Expenses* [1 2] | 11.38% | -3.09% | 3.99% | 3.99% | 3.99% | 4.00% | 4.00% | 4.00% | 4.00% |

[1] 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.
[2] FY 2027 expenditures include a one-time increase related to specific miscellaneous contractual expense line items within the City's budget. As a result, total expenditures decrease in FY 2028 as these expenses are projected to return to more typical operating levels.

## Capital Improvement Program

**Schedule 6**

| | | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Annual Projects** | | | | | | | | | | | |
| 1 | Annual Sewer Rehabilitation - SW100 [ID:753] | $ - | $ 2,753,223 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2 | 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 | 500,000 | 500,000 |
| 3 | 5th to Wilkes Relief Sewer Phase 2-SW542 [ID: 2284] | - | 270,250 | - | - | - | - | - | - | - | - | - |
| 4 | B-8 Relief Sewer - Rangeline & Vandiver [ID: 794] | - | - | - | - | 250,000 | - | 2,000,000 | - | - | - | - |
| 5 | B-9 Relief Sewer - Garth & Vandiver [ID: 795] | - | - | - | - | 75,000 | - | 675,000 | - | - | - | - |
| 6 | FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864] | - | - | - | - | 400,000 | 4,000,000 | - | - | - | - | - |
| 7 | PCCE #44 - Club Ct & Vine St [ID: 2283] 2025 | - | 130,000 | - | 730,000 | - | - | - | - | - | - | - |
| 8 | PCCE #47 W Ash Street [ID: 2298] | - | 35,000 | - | 125,000 | - | - | - | - | - | - | - |
| 9 | PCCE #48 S West Blvd [ID: 2299] | - | 35,000 | - | 200,000 | - | - | - | - | - | - | - |
| 10 | PCCE #49 N William Street [ID: 2300] | - | 45,000 | - | 200,000 | - | - | - | - | - | - | - |
| 11 | Upper Bear Creek Sewer Replacement [ID: 1529] | - | - | - | 60,000 | 550,000 | - | - | - | - | - | - |
| 12 | WWTP New Digester Addition [ID: 2049] SW555 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 1,700,000 | - | - | - | - | - |
| 13 | SEWER MAIN REHAB | 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 |
| 14 | MILL CREEK TRUNK SEWER | - | - | - | - | - | - | 600,000 | 5,400,000 | - | - | - |
| 15 | I-70 Sewer Relocation Phase 1 - SW545 [ID:2410] | - | 45,000 | - | - | - | - | - | - | - | - | - |
| 16 | Unspecified Future Capital | - | - | - | - | - | - | - | - | 4,193,000 | 4,368,600 | 4,587,320 |
| 17 | **Total CIP Budget (in current dollars)** | **$ 5,200,000** | **$ 8,513,473** | **$ 5,200,000** | **$ 6,515,000** | **$ 6,475,000** | **$ 8,900,000** | **$ 6,475,000** | **$ 8,600,000** | **$ 7,393,000** | **$ 7,568,600** | **$ 7,787,320** |
| 18 | Cumulative Projected Cost Escalation[1] | 0.0% | 0.0% | 3.7% | 7.6% | 11.6% | 15.8% | 20.1% | 24.6% | 29.2% | 34.0% | 39.0% |
| 19 | **Resulting CIP Funding Level** | **$ 5,200,000** | **$ 8,513,473** | **$ 5,393,960** | **$ 7,010,083** | **$ 7,226,914** | **$ 10,304,040** | **$ 7,776,097** | **$ 10,713,336** | **$ 9,553,255** | **$ 10,144,966** | **$ 10,827,481** |
| 20 | Annual CIP Execution Percentage | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 21 | **Final CIP Funding Level** | **$ 5,200,000** | **$ 8,513,473** | **$ 5,393,960** | **$ 7,010,083** | **$ 7,226,914** | **$ 10,304,040** | **$ 7,776,097** | **$ 10,713,336** | **$ 9,553,255** | **$ 10,144,966** | **$ 10,827,481** |

[1] CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

**Pro Forma** **Schedule 7**

| # | | | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **Operating Revenue** | | | | | | | | | | | | |
| 2 | Sewer Rate Revenue | | $ 21,500,000 | $ 21,500,000 | $ 21,676,602 | $ 22,522,951 | $ 23,400,873 | $ 24,311,513 | $ 25,256,054 | $ 26,235,723 | $ 27,251,789 | $ 28,305,567 | $ 29,398,417 |
| 3 | Change in Revenue From Growth | | - | 176,602 | 176,602 | 182,015 | 187,594 | 193,344 | 199,271 | 205,380 | 211,677 | 218,167 | 224,858 |
| 4 | Subtotal | | $ 21,500,000 | $ 21,676,602 | $ 21,853,205 | $ 22,704,966 | $ 23,588,467 | $ 24,504,857 | $ 25,455,325 | $ 26,441,103 | $ 27,463,466 | $ 28,523,734 | $ 29,623,275 |
| 5 | *Weighted Average Rate Increase* | | *0.00%* | *0.00%* | *3.25%* | *3.25%* | *3.25%* | *3.25%* | *3.25%* | *3.25%* | *3.25%* | *3.25%* | *3.25%* |
| 6 | Additional Rate Revenue From Rate Increase | | - | - | 710,229 | 737,911 | 766,625 | 796,408 | 827,298 | 859,336 | 892,563 | 927,021 | 962,756 |
| 7 | Price Elasticity Adjustment | | - | - | (40,483) | (42,004) | (43,579) | (45,211) | (46,900) | (48,650) | (50,462) | (52,338) | (54,281) |
| 8 | Total Rate Revenue | | $ 21,500,000 | $ 21,676,602 | $ 22,522,951 | $ 23,400,873 | $ 24,311,513 | $ 25,256,054 | $ 26,235,723 | $ 27,251,789 | $ 28,305,567 | $ 29,398,417 | $ 30,531,750 |
| 9 | Plus: Other Operating Revenue | | 4,116,726 | 4,016,854 | 4,021,120 | 4,025,383 | 4,029,642 | 4,033,898 | 4,038,151 | 4,042,400 | 4,046,646 | 4,050,889 | 4,055,129 |
| 10 | **Equals: Total Operating Revenue** | | **$ 25,616,726** | **$ 25,693,457** | **$ 26,544,071** | **$ 27,426,256** | **$ 28,341,155** | **$ 29,289,952** | **$ 30,273,873** | **$ 31,294,189** | **$ 32,352,213** | **$ 33,449,307** | **$ 34,586,879** |
| 11 | **Less: Operating Expenses** | | | | | | | | | | | | |
| 12 | Personal Services | | $ (5,508,566) | $ (5,741,194) | $ (5,983,667) | $ (6,236,403) | $ (6,499,836) | $ (6,774,420) | $ (7,060,628) | $ (7,358,953) | $ (7,669,909) | $ (7,994,032) | $ (8,331,880) |
| 13 | Variable Operations & Maintenance Costs | | (1,238,089) | (1,284,270) | (1,332,173) | (1,381,863) | (1,433,406) | (1,486,872) | (1,542,333) | (1,599,862) | (1,659,537) | (1,721,437) | (1,785,647) |
| 14 | Operations & Maintenance Costs | | (6,592,805) | (7,832,432) | (7,083,623) | (7,355,786) | (7,638,602) | (7,932,491) | (8,237,888) | (8,555,245) | (8,885,034) | (9,227,744) | (9,583,884) |
| 15 | **Equals: Net Operating Income** | | **$ 12,277,266** | **$ 10,835,561** | **$ 12,144,608** | **$ 12,452,205** | **$ 12,769,311** | **$ 13,096,169** | **$ 13,433,025** | **$ 13,780,129** | **$ 14,137,733** | **$ 14,506,093** | **$ 14,885,469** |
| 16 | **Plus: Non-Operating Income/(Expense)** | | | | | | | | | | | | |
| 17 | Interest Income | | $ 1,247,646 | $ 1,142,248 | $ 1,075,351 | $ 1,050,545 | $ 997,279 | $ 902,471 | $ 815,415 | $ 792,570 | $ 802,778 | $ 828,298 | $ 873,768 |
| 18 | Transfers In | | - | - | - | - | - | - | - | - | - | - | - |
| 19 | **Equals: Net Income** | | **$ 13,524,912** | **$ 11,977,809** | **$ 13,219,959** | **$ 13,502,750** | **$ 13,766,590** | **$ 13,998,640** | **$ 14,248,440** | **$ 14,572,699** | **$ 14,940,511** | **$ 15,334,391** | **$ 15,759,237** |
| 20 | **Less: Revenues Excluded From Coverage Test** | | | | | | | | | | | | |
| 21 | Transfers In | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | **Equals: Net Income Available For Debt Service** | | **$ 13,524,912** | **$ 11,977,809** | **$ 13,219,959** | **$ 13,502,750** | **$ 13,766,590** | **$ 13,998,640** | **$ 14,248,440** | **$ 14,572,699** | **$ 14,940,511** | **$ 15,334,391** | **$ 15,759,237** |
| 23 | **Senior Lien Debt Service Coverage Test** | | | | | | | | | | | | |
| 24 | Net Income Available for Senior-Lien Debt Service | | **$ 13,524,912** | **$ 11,977,809** | **$ 13,219,959** | **$ 13,502,750** | **$ 13,766,590** | **$ 13,998,640** | **$ 14,248,440** | **$ 14,572,699** | **$ 14,940,511** | **$ 15,334,391** | **$ 15,759,237** |
| 25 | Existing Senior-Lien Debt | | 3,180,515 | 3,862,992 | 3,862,511 | 3,972,751 | 3,972,581 | 3,965,912 | 3,970,842 | 3,964,623 | 3,960,416 | 3,962,495 | 2,765,613 |
| 26 | Cumulative New Senior Lien Debt Service (calculated) | | - | - | - | - | - | - | - | - | - | - | - |
| 27 | **Total Annual Senior-Lien Debt Service** | **Req.** | **$ 3,180,515** | **$ 3,862,992** | **$ 3,862,511** | **$ 3,972,751** | **$ 3,972,581** | **$ 3,965,912** | **$ 3,970,842** | **$ 3,964,623** | **$ 3,960,416** | **$ 3,962,495** | **$ 2,765,613** |
| 28 | *Calculated Senior-Lien Debt Service Coverage* | **1.30** | **4.25** | **3.10** | **3.42** | **3.40** | **3.47** | **3.53** | **3.59** | **3.68** | **3.77** | **3.87** | **5.70** |
| 29 | **Subordinate Debt Service Coverage Test** | | | | | | | | | | | | |
| 30 | Net Income Available for Subordinate Debt Service | | **$ 10,344,398** | **$ 8,218,831** | **$ 9,536,915** | **$ 9,787,624** | **$ 10,132,589** | **$ 10,455,151** | **$ 10,786,853** | **$ 11,207,251** | **$ 11,672,385** | **$ 12,160,603** | **$ 13,882,163** |
| 31 | Existing Subordinate Debt | | 3,977,614 | 3,464,745 | 3,505,763 | 3,435,207 | 3,478,224 | 3,522,155 | 3,566,889 | - | - | - | - |
| 32 | **Total Annual Subordinate Debt Service** | **Req.** | **$ 3,977,614** | **$ 3,464,745** | **$ 3,505,763** | **$ 3,435,207** | **$ 3,478,224** | **$ 3,522,155** | **$ 3,566,889** | **$ -** | **$ -** | **$ -** | **$ -** |
| 33 | *Calculated Subordinate Debt Service Coverage* | **1.30** | **2.60** | **2.37** | **2.72** | **2.85** | **2.91** | **2.97** | **3.02** | **-** | **-** | **-** | **-** |
| 34 | **Total All-In Debt Service Coverage Test** | | | | | | | | | | | | |
| 35 | Net Income Available for Subordinate Debt Service | | **$ 13,524,912** | **$ 11,977,809** | **$ 13,219,959** | **$ 13,502,750** | **$ 13,766,590** | **$ 13,998,640** | **$ 14,248,440** | **$ 14,572,699** | **$ 14,940,511** | **$ 15,334,391** | **$ 15,759,237** |
| 36 | Total Senior-Lien Debt Service | | 3,180,515 | 3,862,992 | 3,862,511 | 3,972,751 | 3,972,581 | 3,965,912 | 3,970,842 | 3,964,623 | 3,960,416 | 3,962,495 | 2,765,613 |
| 37 | Total Subordinate Debt Service | | 3,977,614 | 3,464,745 | 3,505,763 | 3,435,207 | 3,478,224 | 3,522,155 | 3,566,889 | - | - | - | - |
| 38 | **Total Annual Debt Service** | | **$ 7,158,129** | **$ 7,327,737** | **$ 7,368,274** | **$ 7,407,958** | **$ 7,450,804** | **$ 7,488,067** | **$ 7,537,731** | **$ 3,964,623** | **$ 3,960,416** | **$ 3,962,495** | **$ 2,765,613** |
| 39 | *Calculated All-In Debt Service Coverage* | | **1.89** | **1.63** | **1.79** | **1.82** | **1.85** | **1.87** | **1.89** | **3.68** | **3.77** | **3.87** | **5.70** |
| 40 | **Cash Flow Test** | | | | | | | | | | | | |
| 41 | Net Income Available For Debt Service | | $ 13,524,912 | $ 11,977,809 | $ 13,219,959 | $ 13,502,750 | $ 13,766,590 | $ 13,998,640 | $ 14,248,440 | $ 14,572,699 | $ 14,940,511 | $ 15,334,391 | $ 15,759,237 |
| 42 | Less: Non-Operating Expenditures | | | | | | | | | | | | |
| 43 | Net Interfund Transfers (In - Out) | | (670,225) | (386,725) | (561,225) | (669,225) | (1,235,225) | (711,225) | (720,225) | (280,225) | (1,176,225) | (764,796) | (764,796) |
| 44 | Net Debt Service Payment | | (7,158,129) | (7,327,737) | (7,368,274) | (7,407,958) | (7,450,804) | (7,488,067) | (7,537,731) | (3,964,623) | (3,960,416) | (3,962,495) | (2,765,613) |
| 45 | Capital Outlay | | (3,185,404) | (191,611) | (198,049) | (204,728) | (211,655) | (218,841) | (226,296) | (234,028) | (242,048) | (250,368) | (258,998) |
| 46 | **Net Cash Flow** | | **$ 2,511,155** | **$ 4,071,736** | **$ 5,092,411** | **$ 5,220,839** | **$ 4,868,906** | **$ 5,580,507** | **$ 5,764,189** | **$ 10,093,823** | **$ 9,561,822** | **$ 10,356,731** | **$ 11,969,830** |
| 47 | **Unrestricted Reserve Fund Test** | | | | | | | | | | | | |
| 48 | Balance At Beginning Of Fiscal Year | | $ 24,795,848 | $ 22,107,003 | $ 20,522,502 | $ 20,400,421 | $ 18,868,802 | $ 16,849,373 | $ 12,548,262 | $ 11,045,608 | $ 11,025,270 | $ 11,726,128 | $ 12,726,601 |
| 49 | Cash Flow Surplus/(Deficit) | | 2,511,155 | 4,175,750 | 5,271,878 | 5,478,465 | 5,207,485 | 6,002,929 | 6,273,443 | 10,692,998 | 10,254,112 | 11,145,439 | 12,858,369 |
| 50 | Projects Designated To Be Paid With Cash | | - | - | - | - | - | - | (7,776,097) | - | - | - | - |
| 51 | Projects Paid With Non Specified Funds | | (5,200,000) | (5,760,250) | (5,393,960) | (7,010,083) | (7,226,914) | (10,304,040) | - | (10,713,336) | (9,553,255) | (10,144,966) | (10,827,481) |
| 52 | **Balance At End Of Fiscal Year** | | **$ 22,107,003** | **$ 20,522,502** | **$ 20,400,421** | **$ 18,868,802** | **$ 16,849,373** | **$ 12,548,262** | **$ 11,045,608** | **$ 11,025,270** | **$ 11,726,128** | **$ 12,726,601** | **$ 14,757,489** |
| 53 | Minimum Working Capital Reserve Target | | 11,181,365 | 8,528,352 | 9,937,996 | 9,995,861 | 12,522,085 | 9,701,817 | 9,235,211 | 3,947,433 | 4,063,655 | 4,184,062 | 6,583,848 |
| 54 | **Excess/(Deficiency) Of Working Capital To Target** | | **$ 10,925,638** | **$ 11,994,151** | **$ 10,462,424** | **$ 8,872,941** | **$ 4,327,287** | **$ 2,846,446** | **$ 1,810,397** | **$ 7,077,838** | **$ 7,662,473** | **$ 8,542,539** | **$ 8,173,640** |

## Control Panel

## Schedule 8

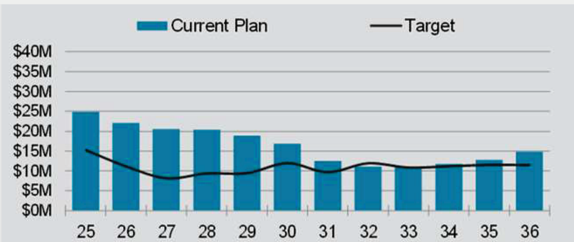
**FAMS-XL** | **CITY OF COLUMBIA, MO**

Stantec

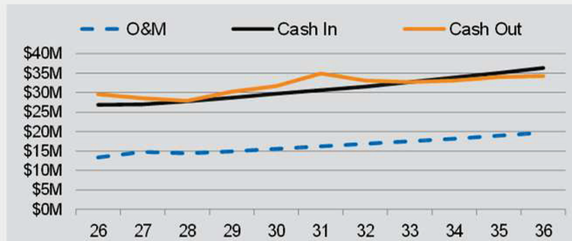
CALC SAVE CTRL LAST OVR

| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | FY 2031 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sewer Rate Plan | 0.00% | 0.00% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 13.66% | 33.39% |
| Senior-Lien DSC | 4.25 | 3.13 | 3.47 | 3.46 | 3.55 | 3.64 | 3.72 | 3.83 | 3.95 | 4.07 | 6.02 | | |

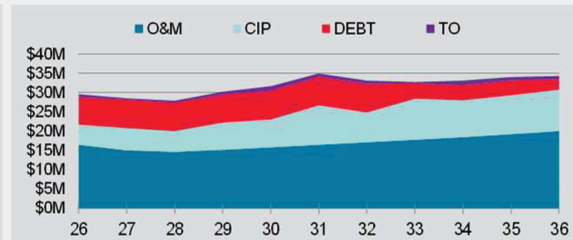
### Operating Fund




### Revenues vs. Expenses



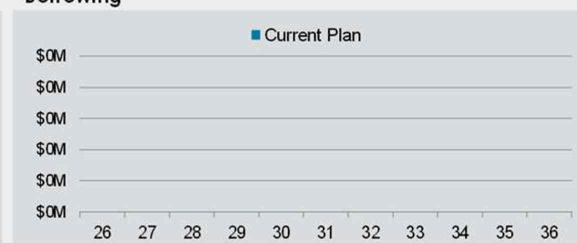

### Expenses by Type




### CIP Spending


### CIP Funding


### Borrowing



## Capital Project Funding Summary

Schedule 9

| Final Capital Projects Funding Sources | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Capital Fund [1] | $ - | $ 2,753,223 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Revenue Fund | 5,200,000 | 5,760,250 | 5,393,960 | 7,010,083 | 7,226,914 | 10,304,040 | - | 10,713,336 | 9,553,255 | 10,144,966 | 10,827,481 |
| **Total Projects Paid** | **$ 5,200,000** | **$ 8,513,473** | **$ 5,393,960** | **$ 7,010,083** | **$ 7,226,914** | **$ 10,304,040** | **$ 7,776,097** | **$ 10,713,336** | **$ 9,553,255** | **$ 10,144,966** | **$ 10,827,481** |

[1] Prior year encumbrances, as discussed with City Staff.

## Funding Summary by Fund — Schedule 10

| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Fund** | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | $ 17,910,412 | $ 17,910,412 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 |
| Subtotal | $ 17,910,412 | $ 17,910,412 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 |
| Total Amount Available For Projects | 17,910,412 | 17,910,412 | 15,157,189 | 15,157,189 | 15,157,189 | 15,157,189 | 15,157,189 | 15,157,189 | 15,157,189 | 15,157,189 | 15,157,189 |
| Amount Paid For Projects | - | (2,753,223) | - | - | - | - | - | - | - | - | - |
| Subtotal | $ 17,910,412 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 | $ 15,157,189 |
| Plus: Interest Earnings | 537,312 | 496,014 | 454,716 | 454,716 | 454,716 | 454,716 | 454,716 | 454,716 | 454,716 | 454,716 | 454,716 |
| Less: Interest Allocated To Cash Flow | (537,312) | (496,014) | (454,716) | (454,716) | (454,716) | (454,716) | (454,716) | (454,716) | (454,716) | (454,716) | (454,716) |
| **Balance At End Of Fiscal Year** | **$ 17,910,412** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** | **$ 15,157,189** |
| | | | | | | | | | | | |
| **Renewal & Replacement** | | | | | | | | | | | |
| 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 |
| Subtotal | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 |
| Total Amount Available For Projects | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 |
| Subtotal | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 | $ 53,500 |
| Plus: Interest Earnings | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 | 1,605 |
| Less: Interest Allocated To Cash Flow | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) | (1,605) |
| **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** |
| | | | | | | | | | | | |
| **Bond Proceeds** | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 |
| Subtotal | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 |
| Total Amount Available For Projects | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 | 172,867 |
| Subtotal | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 | $ 172,867 |
| Plus: Interest Earnings | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 | 5,186 |
| Less: Interest Allocated To Cash Flow | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) | (5,186) |
| **Balance At End Of Fiscal Year** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** | **$ 172,867** |
| | | | | | | | | | | | |
| **Revenue Fund** | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year* | $ 24,795,848 | $ 22,107,003 | $ 20,522,502 | $ 20,400,421 | $ 18,868,802 | $ 16,849,373 | $ 12,548,262 | $ 11,045,608 | $ 11,025,270 | $ 11,726,128 | $ 12,726,601 |
| Net Cash Flow | 2,511,155 | 4,175,750 | 5,271,878 | 5,478,465 | 5,207,485 | 6,002,929 | 6,273,443 | 10,692,998 | 10,254,112 | 11,145,439 | 12,858,369 |
| Subtotal | $ 27,307,003 | $ 26,282,752 | $ 25,794,381 | $ 25,878,886 | $ 24,076,287 | $ 22,852,302 | $ 11,045,608 | $ 21,738,606 | $ 21,279,382 | $ 22,871,567 | $ 25,584,970 |
| Less: Restricted Funds | (11,181,365) | (8,171,579) | (9,394,893) | (9,469,810) | (12,014,369) | (9,713,757) | (11,045,608) | (10,895,812) | (11,211,496) | (11,575,963) | (11,505,066) |
| Total Amount Available For Projects | 16,125,638 | 18,111,173 | 16,399,488 | 16,409,075 | 12,061,918 | 13,138,545 | - | 10,842,794 | 10,067,886 | 11,295,604 | 14,079,904 |
| Amount Paid For Projects | (5,200,000) | (5,760,250) | (5,393,960) | (7,010,083) | (7,226,914) | (10,304,040) | - | (10,713,336) | (9,553,255) | (10,144,966) | (10,827,481) |
| Subtotal | $ 10,925,638 | $ 12,350,923 | $ 11,005,528 | $ 9,398,992 | $ 4,835,004 | $ 2,834,506 | $ - | $ 129,458 | $ 514,632 | $ 1,150,638 | $ 3,252,423 |
| Add Back: Restricted Funds | 11,181,365 | 8,171,579 | 9,394,893 | 9,469,810 | 12,014,369 | 9,713,757 | 11,045,608 | 10,895,812 | 11,211,496 | 11,575,963 | 11,505,066 |
| Plus: Interest Earnings | 703,543 | 639,443 | 613,844 | 589,038 | 535,773 | 440,965 | 353,908 | 331,063 | 341,271 | 366,791 | 412,261 |
| Less: Interest Allocated To Cash Flow | (703,543) | (639,443) | (613,844) | (589,038) | (535,773) | (440,965) | (353,908) | (331,063) | (341,271) | (366,791) | (412,261) |
| **Balance At End Of Fiscal Year** | **$ 22,107,003** | **$ 20,522,502** | **$ 20,400,421** | **$ 18,868,802** | **$ 16,849,373** | **$ 12,548,262** | **$ 11,045,608** | **$ 11,025,270** | **$ 11,726,128** | **$ 12,726,601** | **$ 14,757,489** |
| | | | | | | | | | | | |
| **Restricted Reserves** | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year | $ 2,904,924 | $ 2,992,071 | $ 3,081,834 | $ 3,174,289 | $ 3,269,517 | $ 3,367,603 | $ 3,468,631 | $ 3,572,690 | $ 3,679,871 | $ 3,790,267 | $ 3,903,975 |
| Subtotal | $ 2,904,924 | $ 2,992,071 | $ 3,081,834 | $ 3,174,289 | $ 3,269,517 | $ 3,367,603 | $ 3,468,631 | $ 3,572,690 | $ 3,679,871 | $ 3,790,267 | $ 3,903,975 |
| Plus: Interest Earnings | 87,148 | 89,762 | 92,455 | 95,229 | 98,086 | 101,028 | 104,059 | 107,181 | 110,396 | 113,708 | 117,119 |
| **Balance At End Of Fiscal Year** | **$ 2,992,071** | **$ 3,081,834** | **$ 3,174,289** | **$ 3,269,517** | **$ 3,367,603** | **$ 3,468,631** | **$ 3,572,690** | **$ 3,679,871** | **$ 3,790,267** | **$ 3,903,975** | **$ 4,021,094** |

## Sewer FY 2027 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

**Schedule 1**

| Expense Line Item | Department | FY 2027 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2027 Fixed Cost | FY 2027 Cost | BCRSD Allocation | City Use Only Allocation | City & District Use Allocation | Local System Allocation | Shared Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Operations and Maintenance** | | | | | | | | | | | |
| Permanent Positions | Administration | $ 233,951 | 0% | 100% | $ - | $ 233,951 | Weighted Expense | 13% | 87% | $ 31,337 | $ 202,614 |
| Deferred Comp Match | Administration | $ 7,294 | 0% | 100% | $ - | $ 7,294 | Weighted Expense | 13% | 87% | $ 977 | $ 6,317 |
| Cell Phone Allowance | Administration | $ 657 | 0% | 100% | $ - | $ 657 | Weighted Expense | 13% | 87% | $ 88 | $ 569 |
| Clothing Prot Equip Allow | Administration | $ 116 | 0% | 100% | $ - | $ 116 | Weighted Expense | 13% | 87% | $ 16 | $ 101 |
| Overtime | Administration | $ 167 | 0% | 100% | $ - | $ 167 | Weighted Expense | 13% | 87% | $ 22 | $ 145 |
| Standby Pay | Administration | $ 417 | 0% | 100% | $ - | $ 417 | Weighted Expense | 13% | 87% | $ 56 | $ 361 |
| Sick Leave Buy Back | Administration | $ 1,430 | 0% | 100% | $ - | $ 1,430 | Weighted Expense | 13% | 87% | $ 192 | $ 1,239 |
| Non-Acctble Auto Allow | Administration | $ 3,771 | 0% | 100% | $ - | $ 3,771 | Weighted Expense | 13% | 87% | $ 505 | $ 3,266 |
| Social Security | Administration | $ 18,632 | 0% | 100% | $ - | $ 18,632 | Weighted Expense | 13% | 87% | $ 2,496 | $ 16,136 |
| Lagers | Administration | $ 39,241 | 0% | 100% | $ - | $ 39,241 | Weighted Expense | 13% | 87% | $ 5,256 | $ 33,984 |
| Disability Insurance | Administration | $ 718 | 0% | 100% | $ - | $ 718 | Weighted Expense | 13% | 87% | $ 96 | $ 622 |
| Employee Health Insurance | Administration | $ 29,601 | 0% | 100% | $ - | $ 29,601 | Weighted Expense | 13% | 87% | $ 3,965 | $ 25,636 |
| Life Insurance | Administration | $ 144 | 0% | 100% | $ - | $ 144 | Weighted Expense | 13% | 87% | $ 19 | $ 125 |
| Employee Service Awards | Administration | $ 127 | 0% | 100% | $ - | $ 127 | Weighted Expense | 13% | 87% | $ 17 | $ 110 |
| Employee Parking | Administration | $ 2,109 | 0% | 100% | $ - | $ 2,109 | Weighted Expense | 13% | 87% | $ 282 | $ 1,826 |
| Retirement Sick Leave Pmt | Administration | $ 128 | 0% | 100% | $ - | $ 128 | Weighted Expense | 13% | 87% | $ 17 | $ 111 |
| Office Supplies | Administration | $ 3,338 | 0% | 100% | $ - | $ 3,338 | Weighted Expense | 13% | 87% | $ 447 | $ 2,891 |
| Printing | Administration | $ 581 | 0% | 100% | $ - | $ 581 | Weighted Expense | 13% | 87% | $ 78 | $ 503 |
| Postage | Administration | $ 581 | 0% | 100% | $ - | $ 581 | Weighted Expense | 13% | 87% | $ 78 | $ 503 |
| Fuel Oil & Lubricants | Administration | $ 5,394 | 0% | 100% | $ - | $ 5,394 | Weighted Expense | 13% | 87% | $ 723 | $ 4,671 |
| Food | Administration | $ 1,660 | 0% | 100% | $ - | $ 1,660 | Weighted Expense | 13% | 87% | $ 222 | $ 1,437 |
| Parts-Fleet Maintenance | Administration | $ 4,172 | 0% | 100% | $ - | $ 4,172 | Weighted Expense | 13% | 87% | $ 559 | $ 3,613 |
| Uniforms | Administration | $ 249 | 0% | 100% | $ - | $ 249 | Weighted Expense | 13% | 87% | $ 33 | $ 216 |
| Safety Equipment | Administration | $ 166 | 0% | 100% | $ - | $ 166 | Weighted Expense | 13% | 87% | $ 22 | $ 144 |
| Furniture | Administration | $ 2,324 | 0% | 100% | $ - | $ 2,324 | Weighted Expense | 13% | 87% | $ 311 | $ 2,012 |
| Computer/Electronic Items | Administration | $ 5,272 | 0% | 100% | $ - | $ 5,272 | Weighted Expense | 13% | 87% | $ 706 | $ 4,566 |
| Travel Training | Administration | $ 5,006 | 0% | 100% | $ - | $ 5,006 | Weighted Expense | 13% | 87% | $ 671 | $ 4,336 |
| Public Communications Fee | Administration | $ 52,153 | 0% | 100% | $ - | $ 52,153 | Weighted Expense | 13% | 87% | $ 6,986 | $ 45,167 |
| Computer Replacement Cost | Administration | $ 3,962 | 0% | 100% | $ - | $ 3,962 | Weighted Expense | 13% | 87% | $ 531 | $ 3,432 |
| It Support & Maintenance | Administration | $ 176,605 | 0% | 100% | $ - | $ 176,605 | Weighted Expense | 13% | 87% | $ 23,656 | $ 152,949 |
| Printer Fees | Administration | $ 856 | 0% | 100% | $ - | $ 856 | Weighted Expense | 13% | 87% | $ 115 | $ 741 |
| General Administrative Fee | Administration | $ 1,425,965 | 0% | 100% | $ - | $ 1,425,965 | Weighted Expense | 13% | 87% | $ 191,005 | $ 1,234,960 |
| Self Insurance Chrgs | Administration | $ 3,405 | 0% | 100% | $ - | $ 3,405 | Weighted Expense | 13% | 87% | $ 456 | $ 2,949 |
| Emp Health/Wellness Fee | Administration | $ 1,182 | 0% | 100% | $ - | $ 1,182 | Weighted Expense | 13% | 87% | $ 158 | $ 1,024 |
| City University | Administration | $ 661 | 0% | 100% | $ - | $ 661 | Weighted Expense | 13% | 87% | $ 89 | $ 573 |
| Insurance Administration | Administration | $ 817 | 0% | 100% | $ - | $ 817 | Weighted Expense | 13% | 87% | $ 109 | $ 707 |
| Telephone | Administration | $ 9,418 | 0% | 100% | $ - | $ 9,418 | Weighted Expense | 13% | 87% | $ 1,261 | $ 8,156 |
| Wireless Communications | Administration | $ 2,147 | 0% | 100% | $ - | $ 2,147 | Weighted Expense | 13% | 87% | $ 288 | $ 1,859 |
| Dues | Administration | $ 14,813 | 0% | 100% | $ - | $ 14,813 | Weighted Expense | 13% | 87% | $ 1,984 | $ 12,829 |
| Publishing & Advertising | Administration | $ 456 | 0% | 100% | $ - | $ 456 | Weighted Expense | 13% | 87% | $ 61 | $ 395 |
| Equipment Rentals | Administration | $ 501 | 0% | 100% | $ - | $ 501 | Weighted Expense | 13% | 87% | $ 67 | $ 434 |
| Maintenance Agreements | Administration | $ 334 | 0% | 100% | $ - | $ 334 | Weighted Expense | 13% | 87% | $ 45 | $ 289 |
| Vehicle Maintenance | Administration | $ 2,503 | 0% | 100% | $ - | $ 2,503 | Weighted Expense | 13% | 87% | $ 335 | $ 2,168 |
| Miscellaneous Contractual | Administration | $ 67,356 | 0% | 100% | $ - | $ 67,356 | Weighted Expense | 13% | 87% | $ 9,022 | $ 58,334 |
| Fiscal Agent Fees | Administration | $ 141,073 | 0% | 100% | $ - | $ 141,073 | Weighted Expense | 13% | 87% | $ 18,896 | $ 122,176 |
| Trade Show & Promotions | Administration | $ 647 | 0% | 100% | $ - | $ 647 | Weighted Expense | 13% | 87% | $ 87 | $ 561 |
| Bad Debt Expense | Administration | $ 60,000 | 0% | 100% | $ - | $ 60,000 | Weighted Expense | 13% | 87% | $ 8,037 | $ 51,963 |
| City Hsa Contribution | Administration | $ 6,821 | 0% | 100% | $ - | $ 6,821 | Weighted Expense | 13% | 87% | $ 914 | $ 5,908 |
| Outside Work | Administration | $ 3,319 | 0% | 100% | $ - | $ 3,319 | Weighted Expense | 13% | 87% | $ 445 | $ 2,875 |
| Permanent Positions | Customer Service | $ 1,506 | 0% | 100% | $ - | $ 1,506 | BCRSD Customers | 7% | 93% | $ 110 | $ 1,396 |
| Step Up Pay | Customer Service | $ 42 | 0% | 100% | $ - | $ 42 | BCRSD Customers | 7% | 93% | $ 3 | $ 39 |
| Deferred Comp Match | Customer Service | $ 30 | 0% | 100% | $ - | $ 30 | BCRSD Customers | 7% | 93% | $ 2 | $ 28 |
| Overtime | Customer Service | $ 417 | 0% | 100% | $ - | $ 417 | BCRSD Customers | 7% | 93% | $ 30 | $ 387 |
| Social Security | Customer Service | $ 153 | 0% | 100% | $ - | $ 153 | BCRSD Customers | 7% | 93% | $ 11 | $ 142 |
| Lagers | Customer Service | $ 322 | 0% | 100% | $ - | $ 322 | BCRSD Customers | 7% | 93% | $ 23 | $ 298 |
| Disability Insurance | Customer Service | $ 5 | 0% | 100% | $ - | $ 5 | BCRSD Customers | 7% | 93% | $ 0 | $ 5 |
| Employee Health Insurance | Customer Service | $ 409 | 0% | 100% | $ - | $ 409 | BCRSD Customers | 7% | 93% | $ 30 | $ 379 |
| Life Insurance | Customer Service | $ 2 | 0% | 100% | $ - | $ 2 | BCRSD Customers | 7% | 93% | $ 0 | $ 2 |
| Employee Service Awards | Customer Service | $ 2 | 0% | 100% | $ - | $ 2 | BCRSD Customers | 7% | 93% | $ 0 | $ 2 |
| Miscellaneous Contractual | Customer Service | $ 16,825 | 0% | 100% | $ - | $ 16,825 | BCRSD Customers | 7% | 93% | $ 1,228 | $ 15,597 |
| City Hsa Contribution | Customer Service | $ 125 | 0% | 100% | $ - | $ 125 | BCRSD Customers | 7% | 93% | $ 9 | $ 116 |
| Permanent Positions | Engineering | $ 790,890 | 0% | 100% | $ - | $ 790,890 | 5-Year CIP | 19% | 81% | $ 151,948 | $ 638,943 |
| Temporary Positions | Engineering | $ 29,204 | 0% | 100% | $ - | $ 29,204 | 5-Year CIP | 19% | 81% | $ 5,611 | $ 23,593 |
| Shift Differential | Engineering | $ 42 | 0% | 100% | $ - | $ 42 | 5-Year CIP | 19% | 81% | $ 8 | $ 34 |

## Sewer FY 2027 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

**Schedule 1**

| Expense Line Item | Department | FY 2027 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2027 Fixed Cost | FY 2027 Cost | BCRSD Allocation | City Use Only Allocation | City & District Use Allocation | Local System Allocation | Shared Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Meal Allowances | Engineering | $ 21 | 0% | 100% | $ - | $ 21 | 5-Year CIP | 19% | 81% | $ 4 | $ 17 |
| Deferred Comp Match | Engineering | $ 15,818 | 0% | 100% | $ - | $ 15,818 | 5-Year CIP | 19% | 81% | $ 3,039 | $ 12,779 |
| Clothing Prot Equip Allow | Engineering | $ 3,437 | 0% | 100% | $ - | $ 3,437 | 5-Year CIP | 19% | 81% | $ 660 | $ 2,777 |
| Overtime | Engineering | $ 834 | 0% | 100% | $ - | $ 834 | 5-Year CIP | 19% | 81% | $ 160 | $ 674 |
| Sick Leave Buy Back | Engineering | $ 6,880 | 0% | 100% | $ - | $ 6,880 | 5-Year CIP | 19% | 81% | $ 1,322 | $ 5,558 |
| Social Security | Engineering | $ 64,618 | 0% | 100% | $ - | $ 64,618 | 5-Year CIP | 19% | 81% | $ 12,414 | $ 52,203 |
| Lagers | Engineering | $ 131,384 | 0% | 100% | $ - | $ 131,384 | 5-Year CIP | 19% | 81% | $ 25,242 | $ 106,143 |
| Disability Insurance | Engineering | $ 2,476 | 0% | 100% | $ - | $ 2,476 | 5-Year CIP | 19% | 81% | $ 476 | $ 2,001 |
| Employee Health Insurance | Engineering | $ 81,733 | 0% | 100% | $ - | $ 81,733 | 5-Year CIP | 19% | 81% | $ 15,703 | $ 66,030 |
| Life Insurance | Engineering | $ 435 | 0% | 100% | $ - | $ 435 | 5-Year CIP | 19% | 81% | $ 84 | $ 351 |
| Employee Service Awards | Engineering | $ 383 | 0% | 100% | $ - | $ 383 | 5-Year CIP | 19% | 81% | $ 74 | $ 309 |
| Retirement Sick Leave Pmt | Engineering | $ 606 | 0% | 100% | $ - | $ 606 | 5-Year CIP | 19% | 81% | $ 116 | $ 489 |
| Construction Materials | Engineering | $ 417 | 0% | 100% | $ - | $ 417 | 5-Year CIP | 19% | 81% | $ 80 | $ 337 |
| Office Supplies | Engineering | $ 2,904 | 0% | 100% | $ - | $ 2,904 | 5-Year CIP | 19% | 81% | $ 558 | $ 2,346 |
| Printing | Engineering | $ 207 | 0% | 100% | $ - | $ 207 | 5-Year CIP | 19% | 81% | $ 40 | $ 168 |
| Postage | Engineering | $ 83 | 0% | 100% | $ - | $ 83 | 5-Year CIP | 19% | 81% | $ 16 | $ 67 |
| Fuel Oil & Lubricants | Engineering | $ 12,448 | 0% | 100% | $ - | $ 12,448 | 5-Year CIP | 19% | 81% | $ 2,391 | $ 10,056 |
| Parts-Fleet Maintenance | Engineering | $ 4,172 | 0% | 100% | $ - | $ 4,172 | 5-Year CIP | 19% | 81% | $ 802 | $ 3,370 |
| Tools | Engineering | $ 830 | 0% | 100% | $ - | $ 830 | 5-Year CIP | 19% | 81% | $ 159 | $ 670 |
| Uniforms | Engineering | $ 1,245 | 0% | 100% | $ - | $ 1,245 | 5-Year CIP | 19% | 81% | $ 239 | $ 1,006 |
| Safety Equipment | Engineering | $ 417 | 0% | 100% | $ - | $ 417 | 5-Year CIP | 19% | 81% | $ 80 | $ 337 |
| Public Communications Fee | Engineering | $ 5,863 | 0% | 100% | $ - | $ 5,863 | 5-Year CIP | 19% | 81% | $ 1,126 | $ 4,736 |
| Furniture | Engineering | $ 1,245 | 0% | 100% | $ - | $ 1,245 | 5-Year CIP | 19% | 81% | $ 239 | $ 1,006 |
| Computer/Electronic Items | Engineering | $ 2,490 | 0% | 100% | $ - | $ 2,490 | 5-Year CIP | 19% | 81% | $ 478 | $ 2,011 |
| Travel Training | Engineering | $ 10,013 | 0% | 100% | $ - | $ 10,013 | 5-Year CIP | 19% | 81% | $ 1,924 | $ 8,089 |
| Computer Replacement Cost | Engineering | $ 6,703 | 0% | 100% | $ - | $ 6,703 | 5-Year CIP | 19% | 81% | $ 1,288 | $ 5,416 |
| It Support & Maintenance | Engineering | $ 60,134 | 0% | 100% | $ - | $ 60,134 | 5-Year CIP | 19% | 81% | $ 11,553 | $ 48,581 |
| Printer Fees | Engineering | $ 1,244 | 0% | 100% | $ - | $ 1,244 | 5-Year CIP | 19% | 81% | $ 239 | $ 1,005 |
| General Administrative Fee | Engineering | $ 63,405 | 0% | 100% | $ - | $ 63,405 | 5-Year CIP | 19% | 81% | $ 12,181 | $ 51,223 |
| Self Insurance Chrgs | Engineering | $ 16,780 | 0% | 100% | $ - | $ 16,780 | 5-Year CIP | 19% | 81% | $ 3,224 | $ 13,556 |
| Emp Health/Wellness Fee | Engineering | $ 4,327 | 0% | 100% | $ - | $ 4,327 | 5-Year CIP | 19% | 81% | $ 831 | $ 3,496 |
| City University | Engineering | $ 2,420 | 0% | 100% | $ - | $ 2,420 | 5-Year CIP | 19% | 81% | $ 465 | $ 1,955 |
| Insurance Administration | Engineering | $ 2,972 | 0% | 100% | $ - | $ 2,972 | 5-Year CIP | 19% | 81% | $ 571 | $ 2,401 |
| Telephone | Engineering | $ 3,560 | 0% | 100% | $ - | $ 3,560 | 5-Year CIP | 19% | 81% | $ 684 | $ 2,876 |
| Wireless Communications | Engineering | $ 6,340 | 0% | 100% | $ - | $ 6,340 | 5-Year CIP | 19% | 81% | $ 1,218 | $ 5,122 |
| Legal Fees | Engineering | $ 1,660 | 0% | 100% | $ - | $ 1,660 | 5-Year CIP | 19% | 81% | $ 319 | $ 1,341 |
| Consulting Fees | Engineering | $ 41,492 | 0% | 100% | $ - | $ 41,492 | 5-Year CIP | 19% | 81% | $ 7,972 | $ 33,520 |
| Infiltration & Inflow | Engineering | $ 40,000 | 0% | 100% | $ - | $ 40,000 | 5-Year CIP | 19% | 81% | $ 7,685 | $ 32,315 |
| Dues | Engineering | $ 1,859 | 0% | 100% | $ - | $ 1,859 | 5-Year CIP | 19% | 81% | $ 357 | $ 1,502 |
| Publishing & Advertising | Engineering | $ 166 | 0% | 100% | $ - | $ 166 | 5-Year CIP | 19% | 81% | $ 32 | $ 134 |
| Equipment Rentals | Engineering | $ 6,438 | 0% | 100% | $ - | $ 6,438 | 5-Year CIP | 19% | 81% | $ 1,237 | $ 5,201 |
| Maintenance Agreements | Engineering | $ 31,707 | 0% | 100% | $ - | $ 31,707 | 5-Year CIP | 19% | 81% | $ 6,092 | $ 25,616 |
| Vehicle Maintenance | Engineering | $ 3,922 | 0% | 100% | $ - | $ 3,922 | 5-Year CIP | 19% | 81% | $ 753 | $ 3,168 |
| License & Cert. Reimburse | Engineering | $ 166 | 0% | 100% | $ - | $ 166 | 5-Year CIP | 19% | 81% | $ 32 | $ 134 |
| Noncontractual Services | Engineering | $ 415 | 0% | 100% | $ - | $ 415 | 5-Year CIP | 19% | 81% | $ 80 | $ 335 |
| Miscellaneous Contractual | Engineering | $ 165,862 | 0% | 100% | $ - | $ 165,862 | 5-Year CIP | 19% | 81% | $ 31,866 | $ 133,996 |
| City Hsa Contribution | Engineering | $ 12,766 | 0% | 100% | $ - | $ 12,766 | 5-Year CIP | 19% | 81% | $ 2,453 | $ 10,314 |
| Employee Parking | Engineering | $ 8,774 | 0% | 100% | $ - | $ 8,774 | 5-Year CIP | 19% | 81% | $ 1,686 | $ 7,088 |
| Operation Supplies & Equipment | Engineering | $ 417 | 0% | 100% | $ - | $ 417 | 5-Year CIP | 19% | 81% | $ 80 | $ 337 |
| Outside Work | Engineering | $ 2,075 | 0% | 100% | $ - | $ 2,075 | 5-Year CIP | 19% | 81% | $ 399 | $ 1,676 |
| Permanent Positions | Treatment Plant/Field O&M | $ 332,192 | 0% | 100% | $ - | $ 332,192 | City & District Use | 0% | 100% | $ - | $ 332,192 |
| Shift Differential | Treatment Plant/Field O&M | $ 21 | 0% | 100% | $ - | $ 21 | City & District Use | 0% | 100% | $ - | $ 21 |
| Meal Allowances | Treatment Plant/Field O&M | $ 63 | 0% | 100% | $ - | $ 63 | City & District Use | 0% | 100% | $ - | $ 63 |
| Deferred Comp Match | Treatment Plant/Field O&M | $ 6,643 | 0% | 100% | $ - | $ 6,643 | City & District Use | 0% | 100% | $ - | $ 6,643 |
| Cell Phone Allowance | Treatment Plant/Field O&M | $ 300 | 0% | 100% | $ - | $ 300 | City & District Use | 0% | 100% | $ - | $ 300 |
| Clothing Prot Equip Allow | Treatment Plant/Field O&M | $ 2,913 | 0% | 100% | $ - | $ 2,913 | City & District Use | 0% | 100% | $ - | $ 2,913 |
| Overtime | Treatment Plant/Field O&M | $ 83 | 0% | 100% | $ - | $ 83 | City & District Use | 0% | 100% | $ - | $ 83 |
| Sick Leave Buy Back | Treatment Plant/Field O&M | $ 6,305 | 0% | 100% | $ - | $ 6,305 | City & District Use | 0% | 100% | $ - | $ 6,305 |
| Social Security | Treatment Plant/Field O&M | $ 26,454 | 0% | 100% | $ - | $ 26,454 | City & District Use | 0% | 100% | $ - | $ 26,454 |
| Lagers | Treatment Plant/Field O&M | $ 55,713 | 0% | 100% | $ - | $ 55,713 | City & District Use | 0% | 100% | $ - | $ 55,713 |
| Disability Insurance | Treatment Plant/Field O&M | $ 1,051 | 0% | 100% | $ - | $ 1,051 | City & District Use | 0% | 100% | $ - | $ 1,051 |
| Employee Health Insurance | Treatment Plant/Field O&M | $ 42,788 | 0% | 100% | $ - | $ 42,788 | City & District Use | 0% | 100% | $ - | $ 42,788 |
| Life Insurance | Treatment Plant/Field O&M | $ 245 | 0% | 100% | $ - | $ 245 | City & District Use | 0% | 100% | $ - | $ 245 |
| Employee Service Awards | Treatment Plant/Field O&M | $ 216 | 0% | 100% | $ - | $ 216 | City & District Use | 0% | 100% | $ - | $ 216 |
| Retirement Sick Leave Pmt | Treatment Plant/Field O&M | $ 275 | 0% | 100% | $ - | $ 275 | City & District Use | 0% | 100% | $ - | $ 275 |
| Construction Materials | Treatment Plant/Field O&M | $ 8,344 | 0% | 100% | $ - | $ 8,344 | City & District Use | 0% | 100% | $ - | $ 8,344 |

## Sewer FY 2027 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories — Schedule 1

| Expense Line Item | Department | FY 2027 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2027 Fixed Cost | FY 2027 Cost | BCRSD Allocation | City Use Only Allocation | City & District Use Allocation | Local System Allocation | Shared Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Postage | Treatment Plant/Field O&M | $ 332 | 0% | 100% | $ - | $ 332 | City & District Use | 0% | 100% | $ - | $ 332 |
| Books & Subscriptions | Treatment Plant/Field O&M | $ 124 | 0% | 100% | $ - | $ 124 | City & District Use | 0% | 100% | $ - | $ 124 |
| Horticultural Supplies | Treatment Plant/Field O&M | $ 6,639 | 0% | 100% | $ - | $ 6,639 | City & District Use | 0% | 100% | $ - | $ 6,639 |
| Fuel Oil & Lubricants | Treatment Plant/Field O&M | $ 48,691 | 0% | 100% | $ - | $ 48,691 | City & District Use | 0% | 100% | $ - | $ 48,691 |
| Parts-Fleet Maintenance | Treatment Plant/Field O&M | $ 25,032 | 0% | 100% | $ - | $ 25,032 | City & District Use | 0% | 100% | $ - | $ 25,032 |
| Equipment Parts | Treatment Plant/Field O&M | $ 6,675 | 0% | 100% | $ - | $ 6,675 | City & District Use | 0% | 100% | $ - | $ 6,675 |
| Communication Equipment | Treatment Plant/Field O&M | $ 415 | 0% | 100% | $ - | $ 415 | City & District Use | 0% | 100% | $ - | $ 415 |
| Tools | Treatment Plant/Field O&M | $ 3,319 | 0% | 100% | $ - | $ 3,319 | City & District Use | 0% | 100% | $ - | $ 3,319 |
| Uniforms | Treatment Plant/Field O&M | $ 1,660 | 0% | 100% | $ - | $ 1,660 | City & District Use | 0% | 100% | $ - | $ 1,660 |
| Safety Equipment | Treatment Plant/Field O&M | $ 1,245 | 0% | 100% | $ - | $ 1,245 | City & District Use | 0% | 100% | $ - | $ 1,245 |
| Computer/Electronic Items | Treatment Plant/Field O&M | $ 415 | 0% | 100% | $ - | $ 415 | City & District Use | 0% | 100% | $ - | $ 415 |
| Travel Training | Treatment Plant/Field O&M | $ 417 | 0% | 100% | $ - | $ 417 | City & District Use | 0% | 100% | $ - | $ 417 |
| Public Communications Fee | Treatment Plant/Field O&M | $ 2,916 | 0% | 100% | $ - | $ 2,916 | City & District Use | 0% | 100% | $ - | $ 2,916 |
| Computer Replacement Cost | Treatment Plant/Field O&M | $ 370 | 0% | 100% | $ - | $ 370 | City & District Use | 0% | 100% | $ - | $ 370 |
| It Support & Maintenance | Treatment Plant/Field O&M | $ 13,525 | 0% | 100% | $ - | $ 13,525 | City & District Use | 0% | 100% | $ - | $ 13,525 |
| Printer Fees | Treatment Plant/Field O&M | $ 58 | 0% | 100% | $ - | $ 58 | City & District Use | 0% | 100% | $ - | $ 58 |
| General Administrative Fee | Treatment Plant/Field O&M | $ 33,265 | 0% | 100% | $ - | $ 33,265 | City & District Use | 0% | 100% | $ - | $ 33,265 |
| Self Insurance Chrgs | Treatment Plant/Field O&M | $ 24,465 | 0% | 100% | $ - | $ 24,465 | City & District Use | 0% | 100% | $ - | $ 24,465 |
| Emp Health/Wellness Fee | Treatment Plant/Field O&M | $ 2,940 | 0% | 100% | $ - | $ 2,940 | City & District Use | 0% | 100% | $ - | $ 2,940 |
| City University | Treatment Plant/Field O&M | $ 1,460 | 0% | 100% | $ - | $ 1,460 | City & District Use | 0% | 100% | $ - | $ 1,460 |
| Insurance Administration | Treatment Plant/Field O&M | $ 1,793 | 0% | 100% | $ - | $ 1,793 | City & District Use | 0% | 100% | $ - | $ 1,793 |
| Solid Waste | Treatment Plant/Field O&M | $ 29,044 | 0% | 100% | $ - | $ 29,044 | City & District Use | 0% | 100% | $ - | $ 29,044 |
| Wireless Communications | Treatment Plant/Field O&M | $ 7,032 | 0% | 100% | $ - | $ 7,032 | City & District Use | 0% | 100% | $ - | $ 7,032 |
| Dues | Treatment Plant/Field O&M | $ 166 | 0% | 100% | $ - | $ 166 | City & District Use | 0% | 100% | $ - | $ 166 |
| Equipment Rentals | Treatment Plant/Field O&M | $ 3,338 | 0% | 100% | $ - | $ 3,338 | City & District Use | 0% | 100% | $ - | $ 3,338 |
| Vehicle Maintenance | Treatment Plant/Field O&M | $ 27,535 | 0% | 100% | $ - | $ 27,535 | City & District Use | 0% | 100% | $ - | $ 27,535 |
| Equipment Maintenance | Treatment Plant/Field O&M | $ 2,003 | 0% | 100% | $ - | $ 2,003 | City & District Use | 0% | 100% | $ - | $ 2,003 |
| License & Cert. Reimburse | Treatment Plant/Field O&M | $ 166 | 0% | 100% | $ - | $ 166 | City & District Use | 0% | 100% | $ - | $ 166 |
| Noncontractual Services | Treatment Plant/Field O&M | $ 8,298 | 0% | 100% | $ - | $ 8,298 | City & District Use | 0% | 100% | $ - | $ 8,298 |
| Miscellaneous Contractual | Treatment Plant/Field O&M | $ 8,335 | 0% | 100% | $ - | $ 8,335 | City & District Use | 0% | 100% | $ - | $ 8,335 |
| Permanent Positions | Treatment Plant/Field O&M | $ 104,326 | 0% | 100% | $ - | $ 104,326 | City & District Use | 0% | 100% | $ - | $ 104,326 |
| Meal Allowances | Treatment Plant/Field O&M | $ 42 | 0% | 100% | $ - | $ 42 | City & District Use | 0% | 100% | $ - | $ 42 |
| Deferred Comp Match | Treatment Plant/Field O&M | $ 2,087 | 0% | 100% | $ - | $ 2,087 | City & District Use | 0% | 100% | $ - | $ 2,087 |
| Clothing Prot Equip Allow | Treatment Plant/Field O&M | $ 936 | 0% | 100% | $ - | $ 936 | City & District Use | 0% | 100% | $ - | $ 936 |
| Social Security | Treatment Plant/Field O&M | $ 8,155 | 0% | 100% | $ - | $ 8,155 | City & District Use | 0% | 100% | $ - | $ 8,155 |
| Lagers | Treatment Plant/Field O&M | $ 17,176 | 0% | 100% | $ - | $ 17,176 | City & District Use | 0% | 100% | $ - | $ 17,176 |
| Disability Insurance | Treatment Plant/Field O&M | $ 324 | 0% | 100% | $ - | $ 324 | City & District Use | 0% | 100% | $ - | $ 324 |
| Employee Health Insurance | Treatment Plant/Field O&M | $ 11,536 | 0% | 100% | $ - | $ 11,536 | City & District Use | 0% | 100% | $ - | $ 11,536 |
| Life Insurance | Treatment Plant/Field O&M | $ 70 | 0% | 100% | $ - | $ 70 | City & District Use | 0% | 100% | $ - | $ 70 |
| Employee Service Awards | Treatment Plant/Field O&M | $ 62 | 0% | 100% | $ - | $ 62 | City & District Use | 0% | 100% | $ - | $ 62 |
| Retirement Sick Leave Pmt | Treatment Plant/Field O&M | $ 92 | 0% | 100% | $ - | $ 92 | City & District Use | 0% | 100% | $ - | $ 92 |
| Construction Materials | Treatment Plant/Field O&M | $ 14,730 | 0% | 100% | $ - | $ 14,730 | City & District Use | 0% | 100% | $ - | $ 14,730 |
| Horticultural Supplies | Treatment Plant/Field O&M | $ 4,149 | 0% | 100% | $ - | $ 4,149 | City & District Use | 0% | 100% | $ - | $ 4,149 |
| Fuel Oil & Lubricants | Treatment Plant/Field O&M | $ 6,069 | 0% | 100% | $ - | $ 6,069 | City & District Use | 0% | 100% | $ - | $ 6,069 |
| Parts-Fleet Maintenance | Treatment Plant/Field O&M | $ 415 | 0% | 100% | $ - | $ 415 | City & District Use | 0% | 100% | $ - | $ 415 |
| Equipment Parts | Treatment Plant/Field O&M | $ 830 | 0% | 100% | $ - | $ 830 | City & District Use | 0% | 100% | $ - | $ 830 |
| Tools | Treatment Plant/Field O&M | $ 830 | 0% | 100% | $ - | $ 830 | City & District Use | 0% | 100% | $ - | $ 830 |
| Uniforms | Treatment Plant/Field O&M | $ 415 | 0% | 100% | $ - | $ 415 | City & District Use | 0% | 100% | $ - | $ 415 |
| Safety Equipment | Treatment Plant/Field O&M | $ 830 | 0% | 100% | $ - | $ 830 | City & District Use | 0% | 100% | $ - | $ 830 |
| Travel Training | Treatment Plant/Field O&M | $ 498 | 0% | 100% | $ - | $ 498 | City & District Use | 0% | 100% | $ - | $ 498 |
| Public Communications Fee | Treatment Plant/Field O&M | $ 7,936 | 0% | 100% | $ - | $ 7,936 | City & District Use | 0% | 100% | $ - | $ 7,936 |
| General Administrative Fee | Treatment Plant/Field O&M | $ 66,588 | 0% | 100% | $ - | $ 66,588 | City & District Use | 0% | 100% | $ - | $ 66,588 |
| Self Insurance Chrgs | Treatment Plant/Field O&M | $ 1,352 | 0% | 100% | $ - | $ 1,352 | City & District Use | 0% | 100% | $ - | $ 1,352 |
| Emp Health/Wellness Fee | Treatment Plant/Field O&M | $ 746 | 0% | 100% | $ - | $ 746 | City & District Use | 0% | 100% | $ - | $ 746 |
| City University | Treatment Plant/Field O&M | $ 417 | 0% | 100% | $ - | $ 417 | City & District Use | 0% | 100% | $ - | $ 417 |
| Insurance Administration | Treatment Plant/Field O&M | $ 513 | 0% | 100% | $ - | $ 513 | City & District Use | 0% | 100% | $ - | $ 513 |
| Electric | Treatment Plant/Field O&M | $ 113,874 | 0% | 100% | $ - | $ 113,874 | City & District Use | 0% | 100% | $ - | $ 113,874 |
| Wireless Communications | Treatment Plant/Field O&M | $ 519 | 0% | 100% | $ - | $ 519 | City & District Use | 0% | 100% | $ - | $ 519 |
| Dues | Treatment Plant/Field O&M | $ 83 | 0% | 100% | $ - | $ 83 | City & District Use | 0% | 100% | $ - | $ 83 |
| Equipment Rentals | Treatment Plant/Field O&M | $ 2,086 | 0% | 100% | $ - | $ 2,086 | City & District Use | 0% | 100% | $ - | $ 2,086 |
| Equipment Maintenance | Treatment Plant/Field O&M | $ 117,755 | 0% | 100% | $ - | $ 117,755 | City & District Use | 0% | 100% | $ - | $ 117,755 |
| License & Cert. Reimburse | Treatment Plant/Field O&M | $ 41 | 0% | 100% | $ - | $ 41 | City & District Use | 0% | 100% | $ - | $ 41 |
| Miscellaneous Contractual | Treatment Plant/Field O&M | $ 82,688 | 0% | 100% | $ - | $ 82,688 | City & District Use | 0% | 100% | $ - | $ 82,688 |
| Permanent Positions | Treatment Plant/Field O&M | $ 717,345 | 0% | 100% | $ - | $ 717,345 | City & District Use | 0% | 100% | $ - | $ 717,345 |
| Shift Differential | Treatment Plant/Field O&M | $ 8,344 | 0% | 100% | $ - | $ 8,344 | City & District Use | 0% | 100% | $ - | $ 8,344 |
| Meal Allowances | Treatment Plant/Field O&M | $ 83 | 0% | 100% | $ - | $ 83 | City & District Use | 0% | 100% | $ - | $ 83 |

## Sewer FY 2027 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories

**Schedule 1**

| Expense Line Item | Department | FY 2027 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2027 Fixed Cost | FY 2027 Cost | BCRSD Allocation | City Use Only Allocation | City & District Use Allocation | Local System Allocation | Shared Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Deferred Comp Match | Treatment Plant/Field O&M | $ 14,347 | 0% | 100% | $ - | $ 14,347 | City & District Use | 0% | 100% | $ - | $ 14,347 |
| Clothing Prot Equip Allow | Treatment Plant/Field O&M | $ 7,448 | 0% | 100% | $ - | $ 7,448 | City & District Use | 0% | 100% | $ - | $ 7,448 |
| Overtime | Treatment Plant/Field O&M | $ 13,768 | 0% | 100% | $ - | $ 13,768 | City & District Use | 0% | 100% | $ - | $ 13,768 |
| Social Security | Treatment Plant/Field O&M | $ 57,717 | 0% | 100% | $ - | $ 57,717 | City & District Use | 0% | 100% | $ - | $ 57,717 |
| Lagers | Treatment Plant/Field O&M | $ 124,368 | 0% | 100% | $ - | $ 124,368 | City & District Use | 0% | 100% | $ - | $ 124,368 |
| Disability Insurance | Treatment Plant/Field O&M | $ 2,225 | 0% | 100% | $ - | $ 2,225 | City & District Use | 0% | 100% | $ - | $ 2,225 |
| Employee Health Insurance | Treatment Plant/Field O&M | $ 103,259 | 0% | 100% | $ - | $ 103,259 | City & District Use | 0% | 100% | $ - | $ 103,259 |
| Life Insurance | Treatment Plant/Field O&M | $ 561 | 0% | 100% | $ - | $ 561 | City & District Use | 0% | 100% | $ - | $ 561 |
| Employee Service Awards | Treatment Plant/Field O&M | $ 494 | 0% | 100% | $ - | $ 494 | City & District Use | 0% | 100% | $ - | $ 494 |
| Retirement Sick Leave Pmt | Treatment Plant/Field O&M | $ 92 | 0% | 100% | $ - | $ 92 | City & District Use | 0% | 100% | $ - | $ 92 |
| Construction Materials | Treatment Plant/Field O&M | $ 346,043 | 0% | 100% | $ - | $ 346,043 | City & District Use | 0% | 100% | $ - | $ 346,043 |
| Office Supplies | Treatment Plant/Field O&M | $ 207 | 0% | 100% | $ - | $ 207 | City & District Use | 0% | 100% | $ - | $ 207 |
| Fuel Oil & Lubricants | Treatment Plant/Field O&M | $ 2,427 | 0% | 100% | $ - | $ 2,427 | City & District Use | 0% | 100% | $ - | $ 2,427 |
| Laboratory Supplies | Treatment Plant/Field O&M | $ 2,075 | 0% | 100% | $ - | $ 2,075 | City & District Use | 0% | 100% | $ - | $ 2,075 |
| Equipment Parts | Treatment Plant/Field O&M | $ 1,786 | 0% | 100% | $ - | $ 1,786 | City & District Use | 0% | 100% | $ - | $ 1,786 |
| Tools | Treatment Plant/Field O&M | $ 2,904 | 0% | 100% | $ - | $ 2,904 | City & District Use | 0% | 100% | $ - | $ 2,904 |
| Uniforms | Treatment Plant/Field O&M | $ 2,075 | 0% | 100% | $ - | $ 2,075 | City & District Use | 0% | 100% | $ - | $ 2,075 |
| Safety Equipment | Treatment Plant/Field O&M | $ 2,075 | 0% | 100% | $ - | $ 2,075 | City & District Use | 0% | 100% | $ - | $ 2,075 |
| Travel Training | Treatment Plant/Field O&M | $ 1,494 | 0% | 100% | $ - | $ 1,494 | City & District Use | 0% | 100% | $ - | $ 1,494 |
| Public Communications Fee | Treatment Plant/Field O&M | $ 6,449 | 0% | 100% | $ - | $ 6,449 | City & District Use | 0% | 100% | $ - | $ 6,449 |
| Computer Replacement Cost | Treatment Plant/Field O&M | $ 370 | 0% | 100% | $ - | $ 370 | City & District Use | 0% | 100% | $ - | $ 370 |
| It Support & Maintenance | Treatment Plant/Field O&M | $ 22,822 | 0% | 100% | $ - | $ 22,822 | City & District Use | 0% | 100% | $ - | $ 22,822 |
| Printer Fees | Treatment Plant/Field O&M | $ 24 | 0% | 100% | $ - | $ 24 | City & District Use | 0% | 100% | $ - | $ 24 |
| General Administrative Fee | Treatment Plant/Field O&M | $ 74,294 | 0% | 100% | $ - | $ 74,294 | City & District Use | 0% | 100% | $ - | $ 74,294 |
| Fiber Optics | Treatment Plant/Field O&M | $ 2,490 | 0% | 100% | $ - | $ 2,490 | City & District Use | 0% | 100% | $ - | $ 2,490 |
| Self Insurance Chrgs | Treatment Plant/Field O&M | $ 7,854 | 0% | 100% | $ - | $ 7,854 | City & District Use | 0% | 100% | $ - | $ 7,854 |
| Emp Health/Wellness Fee | Treatment Plant/Field O&M | $ 5,968 | 0% | 100% | $ - | $ 5,968 | City & District Use | 0% | 100% | $ - | $ 5,968 |
| City University | Treatment Plant/Field O&M | $ 3,338 | 0% | 100% | $ - | $ 3,338 | City & District Use | 0% | 100% | $ - | $ 3,338 |
| Insurance Administration | Treatment Plant/Field O&M | $ 4,099 | 0% | 100% | $ - | $ 4,099 | City & District Use | 0% | 100% | $ - | $ 4,099 |
| Water | Treatment Plant/Field O&M | $ 7,778 | 0% | 100% | $ - | $ 7,778 | City & District Use | 0% | 100% | $ - | $ 7,778 |
| Natural Gas | Treatment Plant/Field O&M | $ 129,663 | 0% | 100% | $ - | $ 129,663 | City & District Use | 0% | 100% | $ - | $ 129,663 |
| Electric | Treatment Plant/Field O&M | $ 854,735 | 0% | 100% | $ - | $ 854,735 | City & District Use | 0% | 100% | $ - | $ 854,735 |
| Solid Waste | Treatment Plant/Field O&M | $ 24,895 | 0% | 100% | $ - | $ 24,895 | City & District Use | 0% | 100% | $ - | $ 24,895 |
| Storm Water | Treatment Plant/Field O&M | $ 1,411 | 0% | 100% | $ - | $ 1,411 | City & District Use | 0% | 100% | $ - | $ 1,411 |
| Dues | Treatment Plant/Field O&M | $ 373 | 0% | 100% | $ - | $ 373 | City & District Use | 0% | 100% | $ - | $ 373 |
| Publishing & Advertising | Treatment Plant/Field O&M | $ 830 | 0% | 100% | $ - | $ 830 | City & District Use | 0% | 100% | $ - | $ 830 |
| License & Cert. Reimburse | Treatment Plant/Field O&M | $ 477 | 0% | 100% | $ - | $ 477 | City & District Use | 0% | 100% | $ - | $ 477 |
| Miscellaneous Contractual | Treatment Plant/Field O&M | $ 2,473 | 0% | 100% | $ - | $ 2,473 | City & District Use | 0% | 100% | $ - | $ 2,473 |
| Miscellaneous | Treatment Plant/Field O&M | $ 38,173 | 0% | 100% | $ - | $ 38,173 | City & District Use | 0% | 100% | $ - | $ 38,173 |
| Permanent Positions | Treatment Plant/Field O&M | $ 567,007 | 0% | 100% | $ - | $ 567,007 | City & District Use | 0% | 100% | $ - | $ 567,007 |
| Shift Differential | Treatment Plant/Field O&M | $ 21 | 0% | 100% | $ - | $ 21 | City & District Use | 0% | 100% | $ - | $ 21 |
| Meal Allowances | Treatment Plant/Field O&M | $ 83 | 0% | 100% | $ - | $ 83 | City & District Use | 0% | 100% | $ - | $ 83 |
| Deferred Comp Match | Treatment Plant/Field O&M | $ 11,340 | 0% | 100% | $ - | $ 11,340 | City & District Use | 0% | 100% | $ - | $ 11,340 |
| Clothing Prot Equip Allow | Treatment Plant/Field O&M | $ 5,763 | 0% | 100% | $ - | $ 5,763 | City & District Use | 0% | 100% | $ - | $ 5,763 |
| Overtime | Treatment Plant/Field O&M | $ 417 | 0% | 100% | $ - | $ 417 | City & District Use | 0% | 100% | $ - | $ 417 |
| Social Security | Treatment Plant/Field O&M | $ 44,321 | 0% | 100% | $ - | $ 44,321 | City & District Use | 0% | 100% | $ - | $ 44,321 |
| Lagers | Treatment Plant/Field O&M | $ 95,978 | 0% | 100% | $ - | $ 95,978 | City & District Use | 0% | 100% | $ - | $ 95,978 |
| Disability Insurance | Treatment Plant/Field O&M | $ 1,759 | 0% | 100% | $ - | $ 1,759 | City & District Use | 0% | 100% | $ - | $ 1,759 |
| Employee Health Insurance | Treatment Plant/Field O&M | $ 88,702 | 0% | 100% | $ - | $ 88,702 | City & District Use | 0% | 100% | $ - | $ 88,702 |
| Life Insurance | Treatment Plant/Field O&M | $ 456 | 0% | 100% | $ - | $ 456 | City & District Use | 0% | 100% | $ - | $ 456 |
| Employee Service Awards | Treatment Plant/Field O&M | $ 401 | 0% | 100% | $ - | $ 401 | City & District Use | 0% | 100% | $ - | $ 401 |
| Retirement Sick Leave Pmt | Treatment Plant/Field O&M | $ 92 | 0% | 100% | $ - | $ 92 | City & District Use | 0% | 100% | $ - | $ 92 |
| Construction Materials | Treatment Plant/Field O&M | $ 82,984 | 0% | 100% | $ - | $ 82,984 | City & District Use | 0% | 100% | $ - | $ 82,984 |
| Postage | Treatment Plant/Field O&M | $ 830 | 0% | 100% | $ - | $ 830 | City & District Use | 0% | 100% | $ - | $ 830 |
| Janitorial Supplies | Treatment Plant/Field O&M | $ 9,958 | 0% | 100% | $ - | $ 9,958 | City & District Use | 0% | 100% | $ - | $ 9,958 |
| Fuel Oil & Lubricants | Treatment Plant/Field O&M | $ 39,832 | 0% | 100% | $ - | $ 39,832 | City & District Use | 0% | 100% | $ - | $ 39,832 |
| Medical Supplies | Treatment Plant/Field O&M | $ 83 | 0% | 100% | $ - | $ 83 | City & District Use | 0% | 100% | $ - | $ 83 |
| Parts-Fleet Maintenance | Treatment Plant/Field O&M | $ 6,675 | 0% | 100% | $ - | $ 6,675 | City & District Use | 0% | 100% | $ - | $ 6,675 |
| Equipment Parts | Treatment Plant/Field O&M | $ 341,408 | 0% | 100% | $ - | $ 341,408 | City & District Use | 0% | 100% | $ - | $ 341,408 |
| Communication Equipment | Treatment Plant/Field O&M | $ 1,245 | 0% | 100% | $ - | $ 1,245 | City & District Use | 0% | 100% | $ - | $ 1,245 |
| Tools | Treatment Plant/Field O&M | $ 9,958 | 0% | 100% | $ - | $ 9,958 | City & District Use | 0% | 100% | $ - | $ 9,958 |
| Uniforms | Treatment Plant/Field O&M | $ 2,697 | 0% | 100% | $ - | $ 2,697 | City & District Use | 0% | 100% | $ - | $ 2,697 |
| Safety Equipment | Treatment Plant/Field O&M | $ 6,224 | 0% | 100% | $ - | $ 6,224 | City & District Use | 0% | 100% | $ - | $ 6,224 |
| Computer/Electronic Items | Treatment Plant/Field O&M | $ 3,319 | 0% | 100% | $ - | $ 3,319 | City & District Use | 0% | 100% | $ - | $ 3,319 |
| Travel Training | Treatment Plant/Field O&M | $ 4,979 | 0% | 100% | $ - | $ 4,979 | City & District Use | 0% | 100% | $ - | $ 4,979 |
| Public Communications Fee | Treatment Plant/Field O&M | $ 26,157 | 0% | 100% | $ - | $ 26,157 | City & District Use | 0% | 100% | $ - | $ 26,157 |

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|---|---|---|---|---|---|---|---|---|---|---|---|
| Computer Replacement Cost | Treatment Plant/Field O&M | $ 1,583 | 0% | 100% | $ - | $ 1,583 | City & District Use | 0% | 100% | $ - | $ 1,583 |
| It Support & Maintenance | Treatment Plant/Field O&M | $ 40,724 | 0% | 100% | $ - | $ 40,724 | City & District Use | 0% | 100% | $ - | $ 40,724 |
| Printer Fees | Treatment Plant/Field O&M | $ 393 | 0% | 100% | $ - | $ 393 | City & District Use | 0% | 100% | $ - | $ 393 |
| General Administrative Fee | Treatment Plant/Field O&M | $ 228,466 | 0% | 100% | $ - | $ 228,466 | City & District Use | 0% | 100% | $ - | $ 228,466 |
| Self Insurance Chrgs | Treatment Plant/Field O&M | $ 10,936 | 0% | 100% | $ - | $ 10,936 | City & District Use | 0% | 100% | $ - | $ 10,936 |
| Emp Health/Wellness Fee | Treatment Plant/Field O&M | $ 5,780 | 0% | 100% | $ - | $ 5,780 | City & District Use | 0% | 100% | $ - | $ 5,780 |
| City University | Treatment Plant/Field O&M | $ 2,712 | 0% | 100% | $ - | $ 2,712 | City & District Use | 0% | 100% | $ - | $ 2,712 |
| Insurance Administration | Treatment Plant/Field O&M | $ 3,330 | 0% | 100% | $ - | $ 3,330 | City & District Use | 0% | 100% | $ - | $ 3,330 |
| Water | Treatment Plant/Field O&M | $ 225 | 0% | 100% | $ - | $ 225 | City & District Use | 0% | 100% | $ - | $ 225 |
| Electric | Treatment Plant/Field O&M | $ 133,411 | 0% | 100% | $ - | $ 133,411 | City & District Use | 0% | 100% | $ - | $ 133,411 |
| Storm Water | Treatment Plant/Field O&M | $ 330 | 0% | 100% | $ - | $ 330 | City & District Use | 0% | 100% | $ - | $ 330 |
| Wireless Communications | Treatment Plant/Field O&M | $ 1,326 | 0% | 100% | $ - | $ 1,326 | City & District Use | 0% | 100% | $ - | $ 1,326 |
| Dues | Treatment Plant/Field O&M | $ 282 | 0% | 100% | $ - | $ 282 | City & District Use | 0% | 100% | $ - | $ 282 |
| Equipment Rentals | Treatment Plant/Field O&M | $ 4,172 | 0% | 100% | $ - | $ 4,172 | City & District Use | 0% | 100% | $ - | $ 4,172 |
| Maintenance Agreements | Treatment Plant/Field O&M | $ 15,352 | 0% | 100% | $ - | $ 15,352 | City & District Use | 0% | 100% | $ - | $ 15,352 |
| Vehicle Maintenance | Treatment Plant/Field O&M | $ 7,927 | 0% | 100% | $ - | $ 7,927 | City & District Use | 0% | 100% | $ - | $ 7,927 |
| Equipment Maintenance | Treatment Plant/Field O&M | $ 784,440 | 0% | 100% | $ - | $ 784,440 | City & District Use | 0% | 100% | $ - | $ 784,440 |
| License & Cert. Reimburse | Treatment Plant/Field O&M | $ 75 | 0% | 100% | $ - | $ 75 | City & District Use | 0% | 100% | $ - | $ 75 |
| Noncontractual Services | Treatment Plant/Field O&M | $ 100,905 | 0% | 100% | $ - | $ 100,905 | City & District Use | 0% | 100% | $ - | $ 100,905 |
| Miscellaneous Contractual | Treatment Plant/Field O&M | $ 245,532 | 0% | 100% | $ - | $ 245,532 | City & District Use | 0% | 100% | $ - | $ 245,532 |
| Insurance Premiums | Treatment Plant/Field O&M | $ 187 | 0% | 100% | $ - | $ 187 | City & District Use | 0% | 100% | $ - | $ 187 |
| Capital Impr To Buildings | Treatment Plant/Field O&M | $ 19,000 | 0% | 100% | $ - | $ 19,000 | City & District Use | 0% | 100% | $ - | $ 19,000 |
| Instruments & Apparatus | Treatment Plant/Field O&M | $ 172,611 | 0% | 100% | $ - | $ 172,611 | City & District Use | 0% | 100% | $ - | $ 172,611 |
| Permanent Positions | Treatment Plant/Field O&M | $ 268,740 | 0% | 100% | $ - | $ 268,740 | City & District Use | 0% | 100% | $ - | $ 268,740 |
| Deferred Comp Match | Treatment Plant/Field O&M | $ 5,375 | 0% | 100% | $ - | $ 5,375 | City & District Use | 0% | 100% | $ - | $ 5,375 |
| Clothing Prot Equip Allow | Treatment Plant/Field O&M | $ 2,215 | 0% | 100% | $ - | $ 2,215 | City & District Use | 0% | 100% | $ - | $ 2,215 |
| Overtime | Treatment Plant/Field O&M | $ 42 | 0% | 100% | $ - | $ 42 | City & District Use | 0% | 100% | $ - | $ 42 |
| Sick Leave Buy Back | Treatment Plant/Field O&M | $ 932 | 0% | 100% | $ - | $ 932 | City & District Use | 0% | 100% | $ - | $ 932 |
| Social Security | Treatment Plant/Field O&M | $ 21,070 | 0% | 100% | $ - | $ 21,070 | City & District Use | 0% | 100% | $ - | $ 21,070 |
| Lagers | Treatment Plant/Field O&M | $ 44,375 | 0% | 100% | $ - | $ 44,375 | City & District Use | 0% | 100% | $ - | $ 44,375 |
| Disability Insurance | Treatment Plant/Field O&M | $ 837 | 0% | 100% | $ - | $ 837 | City & District Use | 0% | 100% | $ - | $ 837 |
| Employee Health Insurance | Treatment Plant/Field O&M | $ 34,662 | 0% | 100% | $ - | $ 34,662 | City & District Use | 0% | 100% | $ - | $ 34,662 |
| Life Insurance | Treatment Plant/Field O&M | $ 175 | 0% | 100% | $ - | $ 175 | City & District Use | 0% | 100% | $ - | $ 175 |
| Employee Service Awards | Treatment Plant/Field O&M | $ 154 | 0% | 100% | $ - | $ 154 | City & District Use | 0% | 100% | $ - | $ 154 |
| Retirement Sick Leave Pmt | Treatment Plant/Field O&M | $ 184 | 0% | 100% | $ - | $ 184 | City & District Use | 0% | 100% | $ - | $ 184 |
| Construction Materials | Treatment Plant/Field O&M | $ 16,597 | 0% | 100% | $ - | $ 16,597 | City & District Use | 0% | 100% | $ - | $ 16,597 |
| Postage | Treatment Plant/Field O&M | $ 2,075 | 0% | 100% | $ - | $ 2,075 | City & District Use | 0% | 100% | $ - | $ 2,075 |
| Laboratory Supplies | Treatment Plant/Field O&M | $ 29,874 | 0% | 100% | $ - | $ 29,874 | City & District Use | 0% | 100% | $ - | $ 29,874 |
| Equipment Parts | Treatment Plant/Field O&M | $ 2,086 | 0% | 100% | $ - | $ 2,086 | City & District Use | 0% | 100% | $ - | $ 2,086 |
| Tools | Treatment Plant/Field O&M | $ 498 | 0% | 100% | $ - | $ 498 | City & District Use | 0% | 100% | $ - | $ 498 |
| Uniforms | Treatment Plant/Field O&M | $ 415 | 0% | 100% | $ - | $ 415 | City & District Use | 0% | 100% | $ - | $ 415 |
| Safety Equipment | Treatment Plant/Field O&M | $ 1,245 | 0% | 100% | $ - | $ 1,245 | City & District Use | 0% | 100% | $ - | $ 1,245 |
| Computer/Electronic Items | Treatment Plant/Field O&M | $ 415 | 0% | 100% | $ - | $ 415 | City & District Use | 0% | 100% | $ - | $ 415 |
| Travel Training | Treatment Plant/Field O&M | $ 2,396 | 0% | 100% | $ - | $ 2,396 | City & District Use | 0% | 100% | $ - | $ 2,396 |
| Public Communications Fee | Treatment Plant/Field O&M | $ 1,541 | 0% | 100% | $ - | $ 1,541 | City & District Use | 0% | 100% | $ - | $ 1,541 |
| Computer Replacement Cost | Treatment Plant/Field O&M | $ 1,669 | 0% | 100% | $ - | $ 1,669 | City & District Use | 0% | 100% | $ - | $ 1,669 |
| It Support & Maintenance | Treatment Plant/Field O&M | $ 20,183 | 0% | 100% | $ - | $ 20,183 | City & District Use | 0% | 100% | $ - | $ 20,183 |
| Printer Fees | Treatment Plant/Field O&M | $ 105 | 0% | 100% | $ - | $ 105 | City & District Use | 0% | 100% | $ - | $ 105 |
| General Administrative Fee | Treatment Plant/Field O&M | $ 19,402 | 0% | 100% | $ - | $ 19,402 | City & District Use | 0% | 100% | $ - | $ 19,402 |
| Self Insurance Chrgs | Treatment Plant/Field O&M | $ 3,105 | 0% | 100% | $ - | $ 3,105 | City & District Use | 0% | 100% | $ - | $ 3,105 |
| Emp Health/Wellness Fee | Treatment Plant/Field O&M | $ 1,865 | 0% | 100% | $ - | $ 1,865 | City & District Use | 0% | 100% | $ - | $ 1,865 |
| City University | Treatment Plant/Field O&M | $ 1,043 | 0% | 100% | $ - | $ 1,043 | City & District Use | 0% | 100% | $ - | $ 1,043 |
| Insurance | Treatment Plant/Field O&M | $ 1,287 | 0% | 100% | $ - | $ 1,287 | City & District Use | 0% | 100% | $ - | $ 1,287 |
| Dues | Treatment Plant/Field O&M | $ 332 | 0% | 100% | $ - | $ 332 | City & District Use | 0% | 100% | $ - | $ 332 |
| Publishing & Advertising | Treatment Plant/Field O&M | $ 332 | 0% | 100% | $ - | $ 332 | City & District Use | 0% | 100% | $ - | $ 332 |
| Equipment Maintenance | Treatment Plant/Field O&M | $ 12,516 | 0% | 100% | $ - | $ 12,516 | City & District Use | 0% | 100% | $ - | $ 12,516 |
| License & Cert. Reimburse | Treatment Plant/Field O&M | $ 83 | 0% | 100% | $ - | $ 83 | City & District Use | 0% | 100% | $ - | $ 83 |
| Noncontractual Services | Treatment Plant/Field O&M | $ 6,639 | 0% | 100% | $ - | $ 6,639 | City & District Use | 0% | 100% | $ - | $ 6,639 |
| Miscellaneous Contractual | Treatment Plant/Field O&M | $ 13,780 | 0% | 100% | $ - | $ 13,780 | City & District Use | 0% | 100% | $ - | $ 13,780 |
| City Hsa Contribution | Treatment Plant/Field O&M | $ 5,006 | 0% | 100% | $ - | $ 5,006 | City & District Use | 0% | 100% | $ - | $ 5,006 |
| Operation Supplies & Equipment | Treatment Plant/Field O&M | $ 5,006 | 0% | 100% | $ - | $ 5,006 | City & District Use | 0% | 100% | $ - | $ 5,006 |
| Outside Work | Treatment Plant/Field O&M | $ 9,128 | 0% | 100% | $ - | $ 9,128 | City & District Use | 0% | 100% | $ - | $ 9,128 |
| Operation Supplies & Equipment | Treatment Plant/Field O&M | $ 2,503 | 0% | 100% | $ - | $ 2,503 | City & District Use | 0% | 100% | $ - | $ 2,503 |
| It Support & Maintenance | Treatment Plant/Field O&M | $ 7,571 | 0% | 100% | $ - | $ 7,571 | City & District Use | 0% | 100% | $ - | $ 7,571 |
| City Hsa Contribution | Treatment Plant/Field O&M | $ 12,516 | 0% | 100% | $ - | $ 12,516 | City & District Use | 0% | 100% | $ - | $ 12,516 |
| Employee Parking | Treatment Plant/Field O&M | $ 1,309 | 0% | 100% | $ - | $ 1,309 | City & District Use | 0% | 100% | $ - | $ 1,309 |

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| Expense Line Item | Department | FY 2027 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2027 Fixed Cost | FY 2027 Cost | BCRSD Allocation | City Use Only Allocation | City & District Use Allocation | Local System Allocation | Shared Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Operation Supplies & Equipment | Treatment Plant/Field O&M | $ 5,424 | 0% | 100% | $ - | $ 5,424 | City & District Use | 0% | 100% | $ - | $ 5,424 |
| City Hsa Contribution | Treatment Plant/Field O&M | $ 15,019 | 0% | 100% | $ - | $ 15,019 | City & District Use | 0% | 100% | $ - | $ 15,019 |
| Employee Parking | Treatment Plant/Field O&M | $ 1,309 | 0% | 100% | $ - | $ 1,309 | City & District Use | 0% | 100% | $ - | $ 1,309 |
| Operation Supplies & Equipment | Treatment Plant/Field O&M | $ 84,594 | 0% | 100% | $ - | $ 84,594 | City & District Use | 0% | 100% | $ - | $ 84,594 |
| Food & Drink | Treatment Plant/Field O&M | $ 830 | 0% | 100% | $ - | $ 830 | City & District Use | 0% | 100% | $ - | $ 830 |
| Outside Work | Treatment Plant/Field O&M | $ 4,149 | 0% | 100% | $ - | $ 4,149 | City & District Use | 0% | 100% | $ - | $ 4,149 |
| City Hsa Contribution | Treatment Plant/Field O&M | $ 6,258 | 0% | 100% | $ - | $ 6,258 | City & District Use | 0% | 100% | $ - | $ 6,258 |
| Operation Supplies & Equipment | Treatment Plant/Field O&M | $ 8,344 | 0% | 100% | $ - | $ 8,344 | City & District Use | 0% | 100% | $ - | $ 8,344 |
| Permanent Positions | Line Maintenance | $ 949,818 | 0% | 100% | $ - | $ 949,818 | Linear Feet | 80% | 20% | $ 761,565 | $ 188,253 |
| Temporary Positions | Line Maintenance | $ 12,516 | 0% | 100% | $ - | $ 12,516 | Linear Feet | 80% | 20% | $ 10,035 | $ 2,481 |
| Shift Differential | Line Maintenance | $ 209 | 0% | 100% | $ - | $ 209 | Linear Feet | 80% | 20% | $ 167 | $ 41 |
| Step Up Pay | Line Maintenance | $ 209 | 0% | 100% | $ - | $ 209 | Linear Feet | 80% | 20% | $ 167 | $ 41 |
| Meal Allowances | Line Maintenance | $ 292 | 0% | 100% | $ - | $ 292 | Linear Feet | 80% | 20% | $ 234 | $ 58 |
| Deferred Comp Match | Line Maintenance | $ 18,996 | 0% | 100% | $ - | $ 18,996 | Linear Feet | 80% | 20% | $ 15,231 | $ 3,765 |
| Clothing Prot Equip Allow | Line Maintenance | $ 9,662 | 0% | 100% | $ - | $ 9,662 | Linear Feet | 80% | 20% | $ 7,747 | $ 1,915 |
| Overtime | Line Maintenance | $ 3,338 | 0% | 100% | $ - | $ 3,338 | Linear Feet | 80% | 20% | $ 2,676 | $ 662 |
| Standby Pay | Line Maintenance | $ 9,178 | 0% | 100% | $ - | $ 9,178 | Linear Feet | 80% | 20% | $ 7,359 | $ 1,819 |
| Sick Leave Buy Back | Line Maintenance | $ 6,613 | 0% | 100% | $ - | $ 6,613 | Linear Feet | 80% | 20% | $ 5,302 | $ 1,311 |
| Non-Acctble Auto Allow | Line Maintenance | $ 2,253 | 0% | 100% | $ - | $ 2,253 | Linear Feet | 80% | 20% | $ 1,806 | $ 447 |
| Social Security | Line Maintenance | $ 76,261 | 0% | 100% | $ - | $ 76,261 | Linear Feet | 80% | 20% | $ 61,147 | $ 15,115 |
| Lagers | Line Maintenance | $ 159,478 | 0% | 100% | $ - | $ 159,478 | Linear Feet | 80% | 20% | $ 127,869 | $ 31,608 |
| Disability Insurance | Line Maintenance | $ 2,969 | 0% | 100% | $ - | $ 2,969 | Linear Feet | 80% | 20% | $ 2,380 | $ 588 |
| Employee Health Insurance | Line Maintenance | $ 138,755 | 0% | 100% | $ - | $ 138,755 | Linear Feet | 80% | 20% | $ 111,254 | $ 27,501 |
| Life Insurance | Line Maintenance | $ 733 | 0% | 100% | $ - | $ 733 | Linear Feet | 80% | 20% | $ 587 | $ 145 |
| Employee Service Awards | Line Maintenance | $ 645 | 0% | 100% | $ - | $ 645 | Linear Feet | 80% | 20% | $ 517 | $ 128 |
| Retirement Sick Leave Pmt | Line Maintenance | $ 542 | 0% | 100% | $ - | $ 542 | Linear Feet | 80% | 20% | $ 434 | $ 107 |
| Construction Materials | Line Maintenance | $ 66,387 | 0% | 100% | $ - | $ 66,387 | Linear Feet | 80% | 20% | $ 53,229 | $ 13,158 |
| Printing | Line Maintenance | $ 207 | 0% | 100% | $ - | $ 207 | Linear Feet | 80% | 20% | $ 166 | $ 41 |
| Postage | Line Maintenance | $ 830 | 0% | 100% | $ - | $ 830 | Linear Feet | 80% | 20% | $ 665 | $ 164 |
| Horticultural Supplies | Line Maintenance | $ 830 | 0% | 100% | $ - | $ 830 | Linear Feet | 80% | 20% | $ 665 | $ 164 |
| Janitorial Supplies | Line Maintenance | $ 415 | 0% | 100% | $ - | $ 415 | Linear Feet | 80% | 20% | $ 333 | $ 82 |
| Fuel Oil & Lubricants | Line Maintenance | $ 63,628 | 0% | 100% | $ - | $ 63,628 | Linear Feet | 80% | 20% | $ 51,017 | $ 12,611 |
| Parts-Fleet Maintenance | Line Maintenance | $ 33,376 | 0% | 100% | $ - | $ 33,376 | Linear Feet | 80% | 20% | $ 26,761 | $ 6,615 |
| Equipment Parts | Line Maintenance | $ 33,376 | 0% | 100% | $ - | $ 33,376 | Linear Feet | 80% | 20% | $ 26,761 | $ 6,615 |
| Communication Equipment | Line Maintenance | $ 830 | 0% | 100% | $ - | $ 830 | Linear Feet | 80% | 20% | $ 665 | $ 164 |
| Tools | Line Maintenance | $ 11,618 | 0% | 100% | $ - | $ 11,618 | Linear Feet | 80% | 20% | $ 9,315 | $ 2,303 |
| Uniforms | Line Maintenance | $ 8,298 | 0% | 100% | $ - | $ 8,298 | Linear Feet | 80% | 20% | $ 6,654 | $ 1,645 |
| Safety Equipment | Line Maintenance | $ 9,958 | 0% | 100% | $ - | $ 9,958 | Linear Feet | 80% | 20% | $ 7,984 | $ 1,974 |
| Computer/Electronic Items | Line Maintenance | $ 2,490 | 0% | 100% | $ - | $ 2,490 | Linear Feet | 80% | 20% | $ 1,996 | $ 493 |
| Travel Training | Line Maintenance | $ 4,954 | 0% | 100% | $ - | $ 4,954 | Linear Feet | 80% | 20% | $ 3,972 | $ 982 |
| Public Communications Fee | Line Maintenance | $ 9,225 | 0% | 100% | $ - | $ 9,225 | Linear Feet | 80% | 20% | $ 7,396 | $ 1,828 |
| Computer Replacement Cost | Line Maintenance | $ 4,518 | 0% | 100% | $ - | $ 4,518 | Linear Feet | 80% | 20% | $ 3,623 | $ 896 |
| It Support & Maintenance | Line Maintenance | $ 61,060 | 0% | 100% | $ - | $ 61,060 | Linear Feet | 80% | 20% | $ 48,958 | $ 12,102 |
| Printer Fees | Line Maintenance | $ 53 | 0% | 100% | $ - | $ 53 | Linear Feet | 80% | 20% | $ 43 | $ 11 |
| General Administrative Fee | Line Maintenance | $ 103,476 | 0% | 100% | $ - | $ 103,476 | Linear Feet | 80% | 20% | $ 82,967 | $ 20,509 |
| Locator Service Charge | Line Maintenance | $ 199,179 | 0% | 100% | $ - | $ 199,179 | Linear Feet | 80% | 20% | $ 159,702 | $ 39,477 |
| Self Insurance Chrgs | Line Maintenance | $ 52,136 | 0% | 100% | $ - | $ 52,136 | Linear Feet | 80% | 20% | $ 41,803 | $ 10,333 |
| Emp Health/Wellness Fee | Line Maintenance | $ 7,795 | 0% | 100% | $ - | $ 7,795 | Linear Feet | 80% | 20% | $ 6,250 | $ 1,545 |
| City University | Line Maintenance | $ 4,360 | 0% | 100% | $ - | $ 4,360 | Linear Feet | 80% | 20% | $ 3,496 | $ 864 |
| Insurance Administration | Line Maintenance | $ 5,354 | 0% | 100% | $ - | $ 5,354 | Linear Feet | 80% | 20% | $ 4,293 | $ 1,061 |
| Solid Waste | Line Maintenance | $ 2,490 | 0% | 100% | $ - | $ 2,490 | Linear Feet | 80% | 20% | $ 1,996 | $ 493 |
| Wireless Communications | Line Maintenance | $ 14,243 | 0% | 100% | $ - | $ 14,243 | Linear Feet | 80% | 20% | $ 11,420 | $ 2,823 |
| Dues | Line Maintenance | $ 141 | 0% | 100% | $ - | $ 141 | Linear Feet | 80% | 20% | $ 113 | $ 28 |
| Equipment Rentals | Line Maintenance | $ 5,006 | 0% | 100% | $ - | $ 5,006 | Linear Feet | 80% | 20% | $ 4,014 | $ 992 |
| Maintenance Agreements | Line Maintenance | $ 5,006 | 0% | 100% | $ - | $ 5,006 | Linear Feet | 80% | 20% | $ 4,014 | $ 992 |
| Vehicle Maintenance | Line Maintenance | $ 29,204 | 0% | 100% | $ - | $ 29,204 | Linear Feet | 80% | 20% | $ 23,416 | $ 5,788 |
| Equipment Maintenance | Line Maintenance | $ 25,032 | 0% | 100% | $ - | $ 25,032 | Linear Feet | 80% | 20% | $ 20,071 | $ 4,961 |
| License & Cert. Reimburse | Line Maintenance | $ 581 | 0% | 100% | $ - | $ 581 | Linear Feet | 80% | 20% | $ 466 | $ 115 |
| Noncontractual Services | Line Maintenance | $ 9,975 | 0% | 100% | $ - | $ 9,975 | Linear Feet | 80% | 20% | $ 7,998 | $ 1,977 |
| Miscellaneous Contractual | Line Maintenance | $ 64,757 | 0% | 100% | $ - | $ 64,757 | Linear Feet | 80% | 20% | $ 51,922 | $ 12,835 |
| City Hsa Contribution | Line Maintenance | $ 21,277 | 0% | 100% | $ - | $ 21,277 | Linear Feet | 80% | 20% | $ 17,060 | $ 4,217 |
| Employee Parking | Line Maintenance | $ 1,964 | 0% | 100% | $ - | $ 1,964 | Linear Feet | 80% | 20% | $ 1,575 | $ 389 |
| Operation Supplies & Equipment | Line Maintenance | $ 10,013 | 0% | 100% | $ - | $ 10,013 | Linear Feet | 80% | 20% | $ 8,028 | $ 1,985 |
| Food & Drink | Line Maintenance | $ 830 | 0% | 100% | $ - | $ 830 | Linear Feet | 80% | 20% | $ 665 | $ 164 |
| Outside Work | Line Maintenance | $ 43,982 | 0% | 100% | $ - | $ 43,982 | Linear Feet | 80% | 20% | $ 35,264 | $ 8,717 |
| **Total Operations & Maintenance** | | **$ 14,062,792** | | | **$ -** | **$ 14,062,792** | | | | | |

## Sewer FY 2027 Revenue Requirement Allocated to Fixed and Volumetric Charge Categories — Schedule 1

| Expense Line Item | Department | FY 2027 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2027 Fixed Cost | FY 2027 Cost | BCRSD Allocation | City Use Only Allocation | City & District Use Allocation | Local System Allocation | Shared Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Transfers** | | | | | | | | | | | |
| Trf Railroad | | $ 95,225 | 0% | 100% | $ - | $ 95,225 | City Use Only | 100% | 0% | $ 95,225 | $ - |
| Trf To Associated Fund | | 291,500 | 0% | 100% | $ - | $ 291,500 | City & District Use | 0% | 100% | $ - | $ 291,500 |
| **Total Transfers** | | **$ 386,725** | | | | | | $ 95,225 | $ 291,500 | | |
| **Debt Service** | | | | | | | | 0.246234404 | | | |
| 2007B SRF | | 112,994 | 100% | 0% | $ 112,994 | $ - | City & District Use | 0% | 100% | $ - | $ 112,994 |
| 2010A SRF DLP | | 3,351,752 | 100% | 0% | $ 3,351,752 | $ - | City & District Use | 0% | 100% | $ - | $ 3,351,752 |
| 2015 Sewer Revenue Bond | | 1,231,674 | 100% | 0% | $ 1,231,674 | $ - | City & District Use | 0% | 100% | $ - | $ 1,231,674 |
| 2017 Sewer Revenue Bond | | 1,068,050 | 100% | 0% | $ 1,068,050 | $ - | City & District Use | 0% | 100% | $ - | $ 1,068,050 |
| 2019 Sewer Revenue Bond | | 1,095,843 | 100% | 0% | $ 1,095,843 | $ - | City & District Use | 0% | 100% | $ - | $ 1,095,843 |
| 2020 Sewer Revenue Bond | | 467,425 | 100% | 0% | $ 467,425 | $ - | City & District Use | 0% | 100% | $ - | $ 467,425 |
| **Total Debt Service** | | **$ 7,327,737** | | | **$ 7,327,737** | **$ -** | | | | | |
| **Cash-Funded Capital** | | | | | | | | | | | |
| Cash Funded Capital | | $ 5,760,250 | 50% | 50% | $ 2,880,125 | $ 2,880,125 | 5-Year CIP | 19% | 81% | $ 1,106,673 | $ 4,653,577 |
| | | **$ 5,760,250** | | | **$ 2,880,125** | **$ 2,880,125** | | | | | |
| **Total Revenue Requirement** | | **$ 27,537,504** | | | **$ 10,207,862** | **$ 17,329,642** | | **$ 3,688,591** | **$ 23,848,913** | **$ 3,688,591** | **$ 23,848,913** |

## Allocation Factors

## Schedule 1b

**Allocation Factors:**

| | Local System | Shared |
|---|---|---|
| City Use Only | 100.0% | 0.0% |
| City & District Use | 0.0% | 100.0% |
| Linear Feet | 80.2% | 19.8% |
| Inch-Foot | 57.6% | 42.4% |
| BCRSD Customers | 7.3% | 92.7% |
| Factor 2 | 0.0% | 0.0% |
| N/A | 0.0% | 0.0% |
| 5-Year CIP | 19.2% | 80.8% |
| Weighted Expense | 13.4% | 86.6% |

| | Preliminary | Primary | Secondary | Tertiary | Solids Handling | Collection | Customer |
|---|---|---|---|---|---|---|---|
| Preliminary | 100.0% | | | | | | |
| Primary | | 100.0% | | | | | |
| Secondary | | | 100.0% | | | | |
| Tertiary | | | | 100.0% | | | |
| Solids Handling | | | | | 100.0% | | |
| Collection | | | | | | 100.0% | |
| Customer | | | | | | | 100.0% |
| Net Asset Allocation | 4.7% | 2.6% | 7.7% | 5.1% | 6.4% | 72.4% | 1.2% |
| Net Asset Treatment Allocation | 17.7% | 9.7% | 29.1% | 19.3% | 24.2% | 0.0% | 0.0% |
| Sludge and Grounds | 7.0% | 7.0% | 6.0% | 20.0% | 60.0% | | |
| Treatment Plant Upgrades | 20.0% | 10.0% | 20.0% | | 35.0% | 7.0% | 8.0% |
| Sewer Revenue Bond (2015-2020) | | | | | 14.0% | 86.0% | |
| Indirect | 8.9% | 4.8% | 12.8% | 9.5% | 16.9% | 45.6% | 1.5% |

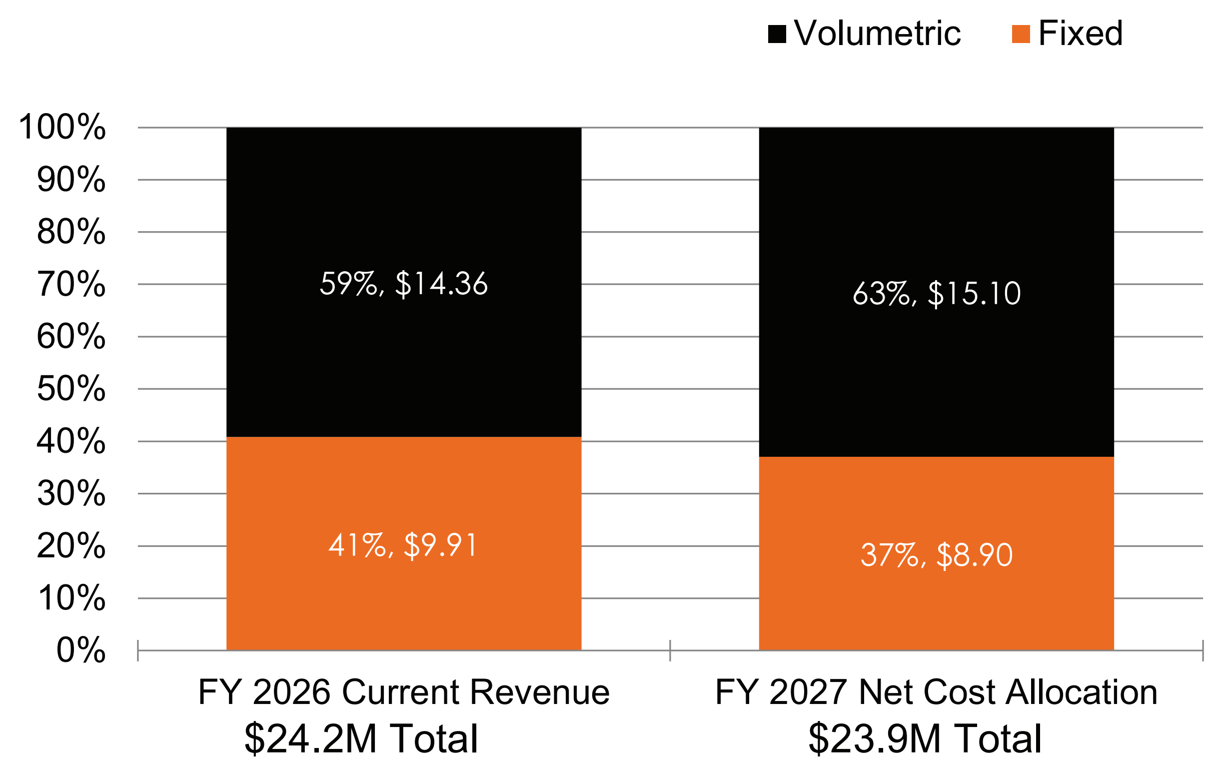
## Offsetting Revenue and Use of Fund Balance — Schedule 2

| Rate Revenue Line Item | Account Number | FY 2027 Test Year | Adjustment | Revenue for COSA |
|---|---|---|---|---|
| **Rate Revenue** | | | | |
| Sewer Base Rate Revenue | | $ 9,320,939 | $ - | $ 9,320,939 |
| Sewer Usage Rate Revenue | | $ 12,355,663 | $ - | $ 12,355,663 |
| **Total Rate Revenue** | | **$ 21,676,602** | **$ -** | **$ 21,676,602** |

| Offsetting Revenues Non-Rate Revenue Line Item | Account Number | FY 2027 Test Year | Adjustment | Revenue for COSA |
|---|---|---|---|---|
| **Other Operating Revenue** | | | | |
| State Fees | 5550-445311 | $ 48,394 | $ - | $ 48,394 |
| MU Sewer Charges | 5550-445320 | 1,275,025 | (1,275,025) | - |
| Sharecropping | 5550-445330 | 12,000 | - | 12,000 |
| BCRSD Wholesale Revenue | 5550-445340 | 1,046,798 | (1,046,798) | - |
| Hauled Liquid Waste | 5550-445360 | 170,000 | - | 170,000 |
| Columbia Foods Surcharge | 5550-445370 | 350,000 | - | 350,000 |
| Vending Commissions | 5550-480460 | 850 | - | 850 |
| Extension Permit Fees | 55506315-445351 | 5,500 | - | 5,500 |
| Sewer Connection Fees | | 1,212,300 | - | 1,212,300 |
| | | **$ 4,120,868** | **$ (2,321,824)** | **$ 1,799,044** |
| **Interest Income** | | | | |
| Interest Income | | $ 1,313,647 | $ - | $ 1,313,647 |
| | | **$ 1,313,647** | **$ -** | **$ 1,313,647** |
| **Use of Fund Balance** | | | | |
| Use of Fund Balance | | $ 426,387 | $ - | $ 426,387 |
| | | **$ 426,387** | **$ -** | **$ 426,387** |
| **Total Non-Rate Revenue** | | **$ 5,860,902** | **$ (2,321,824)** | **$ 3,539,078** |

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

| | Gross Cost Allocation | Less: Other Revenue & Use of Fund Balance | FY 2027 Net Cost Allocation | FY 2026 Current Revenue |
|---|---|---|---|---|
| **Fixed** | $ 10,207,862 | $ (1,311,899) | $ 8,895,963 | $ 9,910,620 |
| **Variable** | $ 17,329,642 | $ (2,227,179) | $ 15,102,463 | $ 14,359,698 |
| **Total** | $ 27,537,504 | $ (3,539,078) | $ 23,998,426 | $ 24,270,318 |
| **% Fixed** | | | 37% | 41% |



## Rates

## Schedule 4

| Customer Class | Inside | Outside | MU | BCRSD | BCRSD Class 11 |
|---|---|---|---|---|---|
| **Meter Charges:** | | 1.50 | | 0.80 | 1.00 |
| 5/8" | $ 12.37 | $ 18.56 | $ 12.37 | $ 9.90 | $ 12.37 |
| 3/4" | $ 18.57 | $ 27.86 | $ 18.57 | $ 14.86 | $ 18.57 |
| 1" | $ 30.95 | $ 46.43 | $ 30.95 | $ 24.76 | $ 30.95 |
| 1 1/2" | $ 61.88 | $ 92.82 | $ 61.88 | $ 49.50 | $ 61.88 |
| 2" | $ 99.01 | $ 148.52 | $ 99.01 | $ 79.21 | $ 99.01 |
| 3" | $ 198.03 | $ 297.05 | $ 198.03 | $ 158.42 | $ 198.03 |
| 4" | $ 309.41 | $ 464.12 | $ 309.41 | $ 247.53 | $ 309.41 |
| 6" | $ 618.84 | $ 928.26 | $ 618.84 | $ 495.07 | $ 618.84 |
| 8" | $ 990.13 | $ 1,485.20 | $ 990.13 | $ 792.10 | $ 990.13 |
| 10" | $ 1,423.31 | $ 2,134.97 | $ 1,423.31 | $ 1,138.65 | $ 1,423.31 |
| 12" | $ 2,660.99 | $ 3,991.49 | $ 2,660.99 | $ 2,128.79 | $ 2,660.99 |
| **Tier Charge Per CCF** | | | | | |
| Tier 1 | $ 2.55 | $ 3.83 | $ 2.55 | $ 2.04 | $ 2.04 |

## Customers and Billed Volume by Class

## Schedule 5

### Sewer Rate Design Setup

| Total Meters | Inside | Outside | MU | BCRSD | BCRSD Class 11 | Total |
|---|---|---|---|---|---|---|
| **Meter Size** | | | | | | |
| **5/8"** | 49,026 | 1,870 | 4 | 4070 | 36 | 55,007 |
| **3/4"** | 133 | 3 | 5 | 8 | | 149 |
| **1"** | 944 | 11 | 36 | 65 | | 1,056 |
| **1 1/2"** | 389 | 1 | 52 | 5 | | 447 |
| **2"** | 410 | 9 | 44 | 32 | | 495 |
| **3"** | 52 | 2 | 21 | | | 75 |
| **4"** | 23 | 0 | 14 | | | 37 |
| **6"** | 9 | 0 | 1 | | | 10 |
| **Total Meters** | **50,987** | **1,896** | **177** | **4,180** | **36** | **57,276** |

| Total Usage | Inside | Outside | MU | BCRSD | BCRSD Class 11 | Total |
|---|---|---|---|---|---|---|
| **2025 Usage (CCF)** | 4,760,494 | 135,814 | 415,632 | 259,483 | 2,747 | **5,574,169** |
| **2026 Estimated Usage (CCF)** | 4,799,921 | 136,938 | 415,632 | 262,866 | | **5,615,358** |

## Current and Proposed FY 2027 Rates

Schedule 6

# Current

### Current Fixed Charges

**Current Fixed Charge Inputs:**

**Total Fixed Cost Recovery** 41%

| Rates | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| 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 1/2" | $ 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 |
| 8" | $ 990.13 | $ 1,485.20 | $ 990.13 | $ 792.10 |
| 10" | $ 1,423.31 | $ 2,134.97 | $ 1,423.31 | $ 1,138.65 |
| 12" | $ 2,660.99 | $ 3,991.49 | $ 2,660.99 | $ 2,128.79 |

| Customers | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| 5/8" | 49,026 | 1,870 | 4 | 4,070 |
| 3/4" | 133 | 3 | 5 | 8 |
| 1" | 944 | 11 | 36 | 65 |
| 1 1/2" | 389 | 1 | 52 | 5 |
| 2" | 410 | 9 | 44 | 32 |
| 3" | 52 | 2 | 21 | 0 |
| 4" | 23 | 0 | 14 | 0 |
| 6" | 9 | 0 | 1 | 0 |
| 8" | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 |
| 12" | 0 | 0 | 0 | 0 |
| **Total Equivalent Units** | 58,671 | 3,017 | 1,450 | 3,892 |

### Current Volumetric Charges

| Rates (per CCF) | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| **Uniform Rate** | $ 2.55 | $ 3.83 | $ 2.55 | $ 2.04 |

4.9%

| Usage (CCF) | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| **Total** | **4,799,921** | **136,938** | **415,632** | **262,866** |

# Calculated

### Proposed FY 2027 Fixed Charges

**Fixed Charge Scenario Inputs:**

**Total Fixed Cost Recovery** 37%

| Rates | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| 5/8" | $ 11.06 | $ 16.59 | $ 11.06 | $ 9.51 |
| 3/4" | $ 16.59 | $ 24.88 | $ 16.59 | $ 14.26 |
| 1" | $ 27.64 | $ 41.46 | $ 27.64 | $ 23.77 |
| 1 1/2" | $ 55.28 | $ 82.93 | $ 55.28 | $ 47.54 |
| 2" | $ 88.46 | $ 132.68 | $ 88.46 | $ 76.07 |
| 3" | $ 176.91 | $ 265.37 | $ 176.91 | $ 152.14 |
| 4" | $ 276.42 | $ 414.63 | $ 276.42 | $ 237.72 |
| 6" | $ 552.84 | $ 829.27 | $ 552.84 | $ 475.45 |
| 8" | $ 884.55 | $ 1,326.83 | $ 884.55 | $ 760.71 |
| 10" | $ 1,271.54 | $ 1,907.31 | $ 1,271.54 | $ 1,093.53 |
| 12" | $ 2,377.23 | $ 3,565.85 | $ 2,377.23 | $ 2,044.42 |

| Customers | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| 5/8" | 49,026 | 1,870 | 4 | 4,070 |
| 3/4" | 133 | 3 | 5 | 8 |
| 1" | 944 | 11 | 36 | 65 |
| 1 1/2" | 389 | 1 | 52 | 5 |
| 2" | 410 | 9 | 44 | 32 |
| 3" | 52 | 2 | 21 | 0 |
| 4" | 23 | 0 | 14 | 0 |
| 6" | 9 | 0 | 1 | 0 |
| 8" | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 |
| 12" | 0 | 0 | 0 | 0 |
| **Total Equivalent Units** | 58,671 | 3,017 | 1,450 | 3,892 |

### Proposed FY 2027 Volumetric Charges

| Rates (per CCF) | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| **Uniform Rate** | $2.67 | $ 4.01 | $ 2.67 | $ 2.30 |

| Usage (CCF) | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| **Total** | **4,799,921** | **136,938** | **415,632** | **262,866** |

## Current and Proposed FY 2027 Rates

## Schedule 6

### Current

**Annual Revenue**

| Revenue Type | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| **Base** | $ 8,710,003 | $ 447,893 | $ 215,279 | $ 537,446 |
| **Volume** | $ 12,239,799 | $ 523,790 | $ 1,059,862 | $ 536,248 |
| **Total** | **$ 20,949,801** | **$ 971,682** | **$ 1,275,141** | **$ 1,073,693** |
| **Total Revenue** | **$ 24,270,318** | | | |

### Calculated

**Annual Revenue**

| Revenue Type | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| **Base** | $ 7,784,664 | $ 400,332 | $ 192,324 | $ 516,392 |
| **Volume** | $ 12,836,957 | $ 549,344 | $ 1,111,570 | $ 604,591 |
| **Total** | **$ 20,621,621** | **$ 949,676** | **$ 1,303,894** | **$ 1,120,983** |
| **Total Revenue** | **$ 23,996,174** | | | |

## Fixed Asset Summary

## Schedule 1

| | Function | Gross RCNLD Asset Value | Net RCNLD Asset Value | % of Total | Allocated Admin Costs | Net Asset Value + Allocated Admin |
|---|---|---|---|---|---|---|
| Sewer | Conveyance / Pumping | $ 350,855,420 | $ 203,578,429 | 69.45% | $ - | $ 203,578,429 |
| Sewer | Treatment / Disposal | $ 131,908,653 | $ 89,531,511 | 30.55% | $ - | $ 89,531,511 |
| **Total** | | **$ 482,764,073** | **$ 293,109,940** | **100%** | **$ -** | **$ 293,109,940** |

## Outstanding Debt Principal

## Schedule 2

| Debt Issue | % Sewer Allocation | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2006B SRF | 100% | $ 55,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2007B SRF | 100% | $ 105,000 | $ 105,000 | $ 110,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2010A SRF DLP | 100% | $3,148,300 | $3,211,600 | $3,276,100 | $3,342,000 | $3,409,200 | $3,477,800 | $3,547,700 | $ - | $ - | $ - | $ - |
| 2015 Sewer Revenue Bond | 100% | $ 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 | 100% | $ 735,000 | $ 760,000 | $ 775,000 | $ 795,000 | $ 820,000 | $ 845,000 | $ 875,000 | $1,068,988 | $1,066,613 | $1,067,816 | $1,067,503 |
| 2019 Sewer Revenue Bond | 100% | $ 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 | 100% | $ 345,000 | $ 360,000 | $ 370,000 | $ 380,000 | $ 395,000 | $ 405,000 | $ 415,000 | $ 425,000 | $ 435,000 | $ 440,000 | $ 455,000 |
| 2015 S.O Refunding Sewer | 100% | $ 485,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | | **5,923,300** | **6,211,600** | **6,361,100** | **6,517,000** | **6,684,200** | **6,842,800** | **7,012,700** | **3,723,988** | **3,791,613** | **3,867,816** | **2,732,503** |

## Sewer Capital Expansion Fee Calculation — Schedule 3

| Functional Component: | | Conveyance / Pumping | Treatment / Disposal | Total |
|---|---|---|---|---|
| Gross Plant in Service Value | | $ 350,855,420 | $ 131,908,653 | $ 482,764,073 |
| Gross System Value | | $ 350,855,420 | $ 131,908,653 | $ 482,764,073 |
| ***Less:*** | | | | |
| Principal Credit | | $ 45,236,854 | $ 17,007,383 | $ 62,244,238 |
| Specific Asset Contributions/Exclusions | | $ 147,276,992 | $ 42,377,142 | $ 189,654,133 |
| **Net System Value** | | **$ 158,341,574** | **$ 72,524,128** | **$ 230,865,702** |
| *Fee Calculation:* | | | | |
| 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 |
| Initial Capacity Cost per ERU | | $ 1,884 | $ 863 | $ 2,747 |
| Allowance for Contingency | 0.00% | | | |
| Percentage of Full Cost Recovery | | | | 100.00% |
| Escalation Factor to Effective Year | | | | 0.00% |
| **Calculated Fee per ERU** | | | | **$ 2,747** |
| Current Fee per ERU | | | | $2,400.00 |
| Dollar Change | | | | $ 347 |
| Percent Change | | | | 14% |

## Mass Balance Analysis

## Schedule 1

| mg/L | BOD Average Mg/L | TSS Average Mg/L |
|---|---|---|
| Inside | 400 | 400 |
| Outside | 400 | 400 |
| MU | 400 | 400 |
| BCRSD | 400 | 400 |
| BCRSD 11 | 400 | 400 |
| Industrial | 906.9 | 244.5 |
| Hauled Waste | 12,000 | 24,000 |
| Sludge | 6,000 | 12,000 |
| I&I | 25 | 25 |

**Conversion Factor:** 8.34

| Customer Strength Class | Billed Volume ccf | Billed Volume (MG) | Avg. Daily Flow (MGD) | Strength | Strength BOD (lbs) | Strength TSS (lbs) | % of Total BOD (lbs) | % of Total TSS (lbs) |
|---|---|---|---|---|---|---|---|---|
| Inside | 4,357,280 | 3,259.25 | 8.93 | Upper Limit | 10,872,842 | 10,872,842 | 69.3% | 76.8% |
| Outside | 135,814 | 101.59 | 0.28 | Upper Limit | 338,900 | 338,900 | 2.2% | 2.4% |
| MU | 415,632 | 310.89 | 0.85 | Upper Limit | 1,037,138 | 1,037,138 | 6.6% | 7.3% |
| BCRSD | 259,483 | 194.09 | 0.53 | Upper Limit | 647,495 | 647,495 | 4.1% | 4.6% |
| BCRSD 11 | 2,747 | 2.05 | 0.01 | Upper Limit | 6,853 | 6,853 | 0.0% | 0.0% |
| | | 0.00 | 0.00 | Upper Limit | 0 | 0 | 0.0% | 0.0% |
| Industrial | 403,215 | 301.60 | 0.83 | Estimated | 2,281,306 | 615,039 | 14.5% | 4.3% |
| Hauled Waste | 1,896 | 1.42 | 0.00 | Estimated | 141,952 | 283,905 | 0.9% | 2.0% |
| I&I | 2,309,496 | 1,727.50 | 4.73 | Estimated | 360,184 | 360,184 | 2.3% | 2.5% |
| **Total** | 7,885,561 | 5,898 | 16 | | 15,686,671 | 14,162,356 | | |
| | | | | | 358 | 310 | | |
| Total Plant | 7,885,561 | 5,898 | 16.16 | | 17,610,971 | 15,249,723 | 2,519,497 | 3,727,168 |

## Overstrength Rate Calculation

## Schedule 2

| Classes | FY2027 Expenses | Flow | BOD | TSS | Customer |
|---|---|---|---|---|---|
| **Preliminary** | $2,454,132 | 90% | 5% | 5% | 0% |
| **Primary** | $1,333,551 | 20% | 30% | 50% | 0% |
| **Secondary** | $3,511,725 | 10% | 45% | 45% | 0% |
| **Tertiary** | $2,609,744 | 0% | 50% | 50% | 0% |
| **Solids Handling** | $4,651,995 | 0% | 50% | 50% | 0% |
| **Collection** | $12,560,579 | 100% | 0% | 0% | 0% |
| **Customer** | $415,779 | 0% | 0% | 0% | 100% |
| *Total* | $27,537,504 | $15,387,180 | $5,733,917 | $6,000,627 | $415,779 |

| Flow | BOD | TSS | Customer |
|---|---|---|---|
| $2,208,719 | $122,707 | $122,707 | $0 |
| $266,710 | $400,065 | $666,775 | $0 |
| $351,172 | $1,580,276 | $1,580,276 | $0 |
| $0 | $1,304,872 | $1,304,872 | $0 |
| $0 | $2,325,997 | $2,325,997 | $0 |
| $12,560,579 | $0 | $0 | $0 |
| $0 | $0 | $0 | $415,779 |
| *$15,387,180* | *$5,733,917* | *$6,000,627* | *$415,779* |

| | Flow | BOD | TSS | Customer |
|---|---|---|---|---|
| **Units of Service** | 7,885,561 | 15,686,671 | 14,162,356 | 687,316 |
| **Gross Unit Rate** | $1.951 | $0.366 | $0.424 | $0.605 |
| **Cost Recovery Ratio** | 87.1% | 87.1% | 87.1% | |
| **Proposed Unit Rates** | $1.701 | $0.319 | $0.369 | |
| **Current Rates** | | $0.324 | $0.222 | |

| | Septic | Grease | Portable Toilet | Sludge |
|---|---|---|---|---|
| **Current Rates ($/gal)** | $0.092 | $0.092 | $0.092 | $0.049 |
| **Calculated Rates ($/gal)** | $0.108 | $0.108 | $0.108 | $0.055 |

**Sludge Loadings**

| | |
|---|---|
| **BOD 6000 lb/gal** | 0.05004 |
| **TSS 12000 lb/gal** | 0.10008 |

**Septic Grease and Toilet Loadings**

| | |
|---|---|
| **BOD 6000 lb/gal** | 0.10008 |
| **TSS 12000 lb/gal** | 0.20016 |

Stantec

City of Columbia, Missouri

# Sanitary Sewer Utility Rate Study

**Final Report**

December 13, 2021

Stantec

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,

Kyle Stevens

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

Enclosure

# TABLE OF CONTENTS

# 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 | Proposed Rate Adjustments | | Actual Rate Adjustments | |
|---|---|---|---|---|
| Year | 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[1] – 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.

[1] 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.

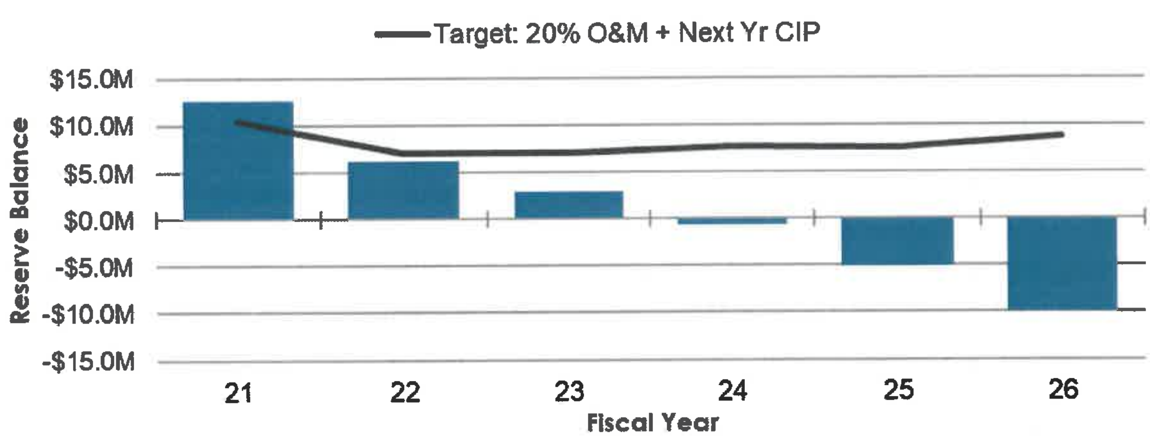
### 2.2.5 Capital Project Funding

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 thought 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.*

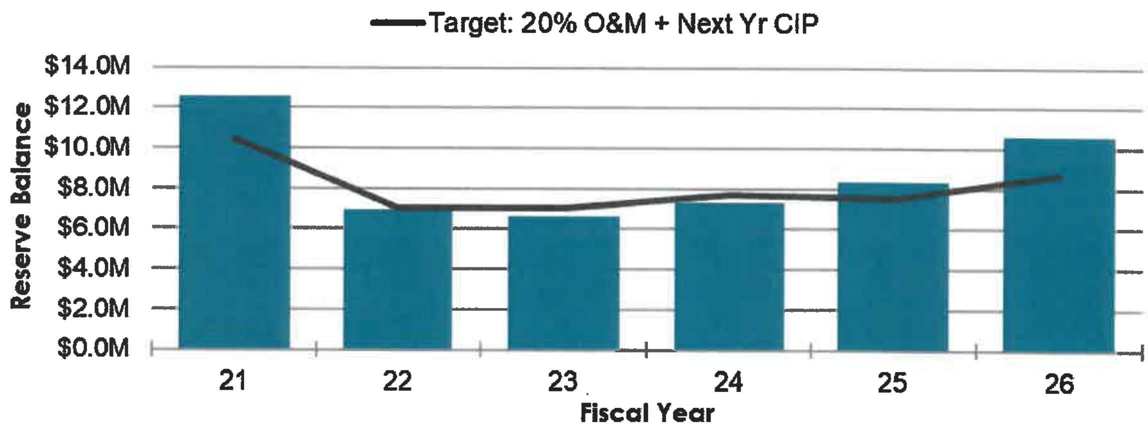
**Table 2-1: Recommended FY 2022-2026 Sewer Rate Revenue Adjustment Plan**

| | 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.

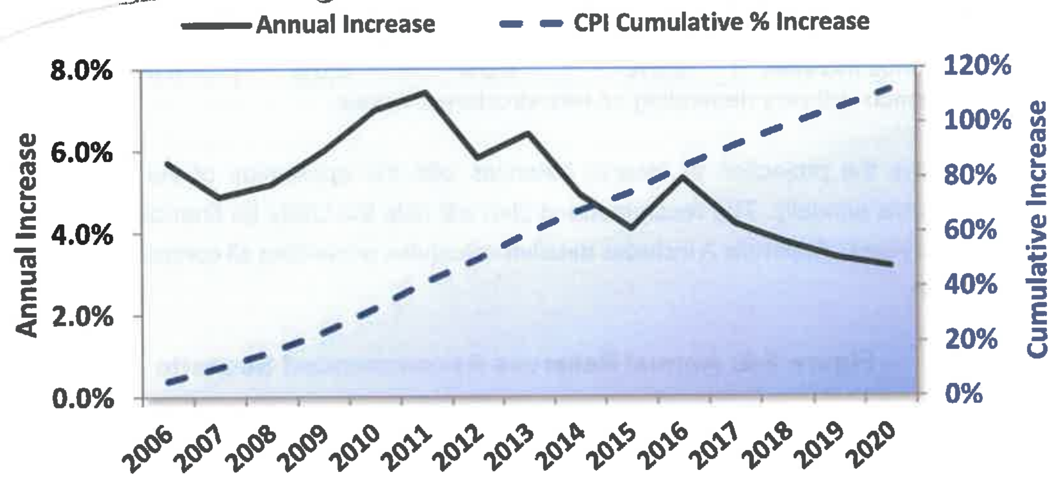
**Figure 2-2: Annual Reserves Recommended Scenario**




**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**




Consumer Price Index?

What does BCRSD chart look like?
And what is BCRSD message?

Overlay customer base (i.e. economy of scale)

# 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% |
| **Gross Revenue Requirement** | **$31,013,014** | **35%** | **65%** |

$ per customer

**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**

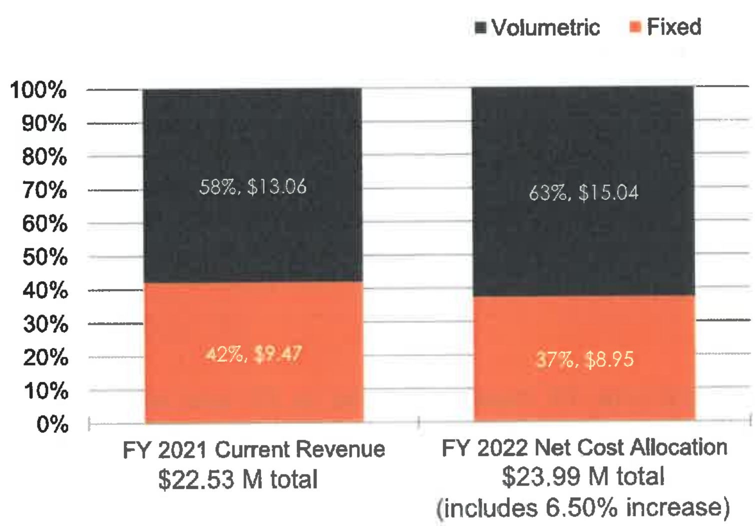
| | FY 2022 | Fixed % | Volumetric % |
|---|---|---|---|
| Gross Revenue Requirement | $31,013,014 | 35% | 65% |
| Offsetting Revenue & Use of Fund Balance | $7,030,194 | 29% | 71% |
| **Net Revenue Requirement** | **$23,982,820** | **37%** | **63%** |

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* |
|---|---|---|---|---|
| Fixed Charge by Meter Size | | | | |
| 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 |
| **Total Equivalent Units** | | | | | | **765,278** |

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 |
| **Total Equivalent Volume (CCF)** | **4,344,587** | **190,579** | **375,192** | **211,460** | **5,121,818** |

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.

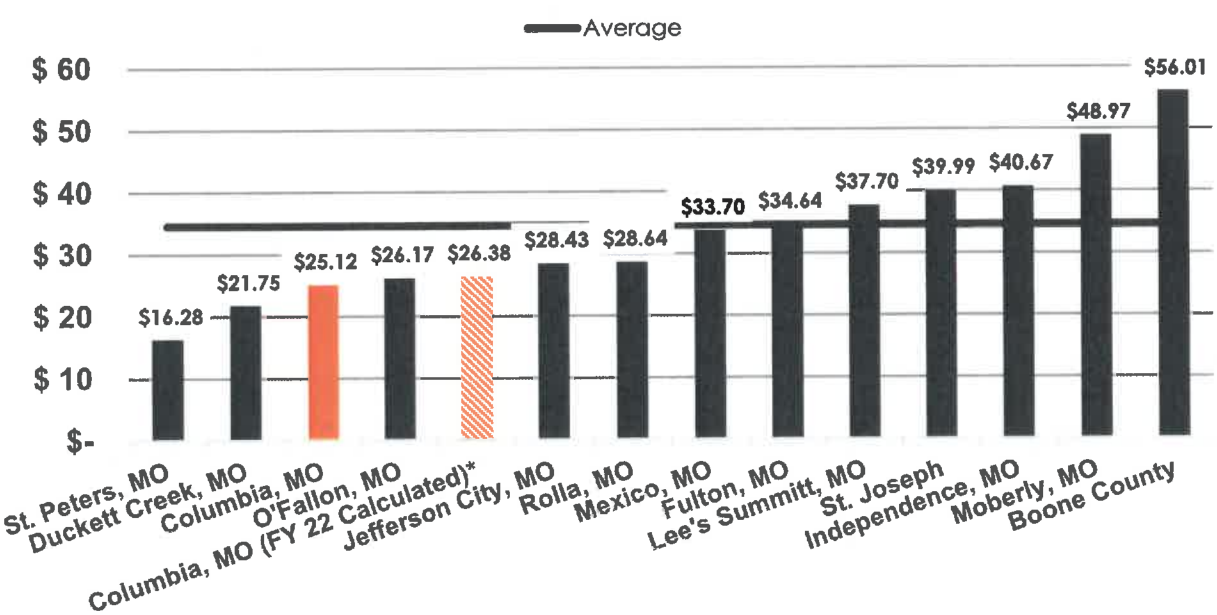
**Table 4-7: Inside City Bill Impacts by Meter Size**

| 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% |
| **Total** | | **$1.93 M** | **$22.07 M** |

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.

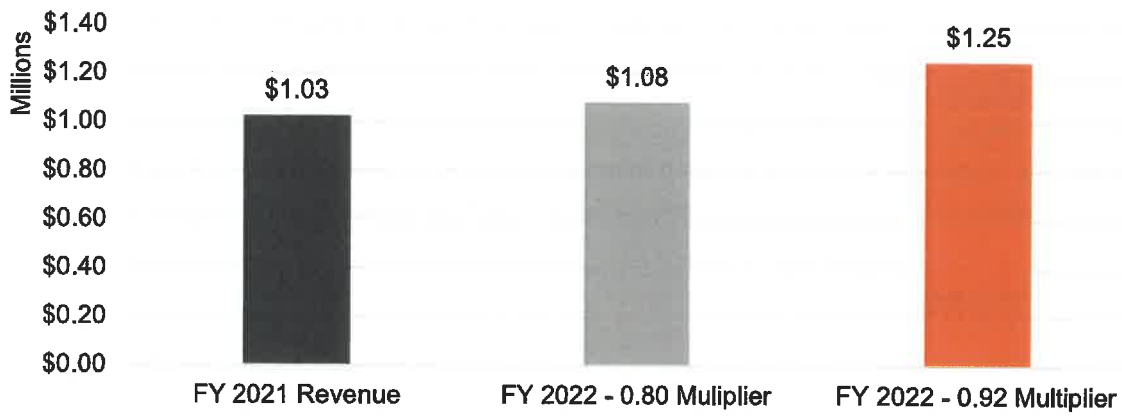
**Table 5-2: BCRSD Cost Allocation**

| 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[2]. 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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[2] 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 |
| **Gross System Value** | **$303,894,689** | **$104,978,473** | **$408,873,162** |
| 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) |
| **Net System Value** | **$142,936,714** | **$81,025,024** | **$223,961,738** |
| | | | |
| Capacity (MGD) | 25.22 | 25.22 | |
| Level of Service (gpd) | 300 | 300 | |
| ERUs | 84,067 | 84,067 | |
| **Initial Capacity Cost per ERU** | $1,700 | $964 | $2,664 |
| Escalation Factor to Effective Year | | | 5.00% |
| **Calculated Fee per ERU** | | | **$2,797** |
| 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 5-2.

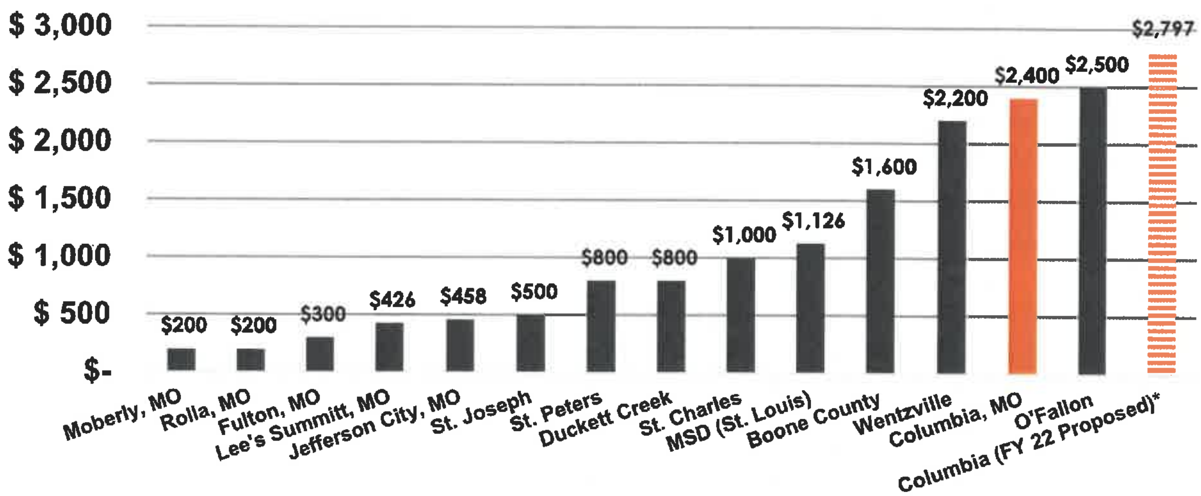
**Table 6-2: Current and Calculated Connection Fees**

| 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

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# APPENDIX A – RSA SCHEDULES

## Assumptions

**Schedule 1**

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Increase Adoption Date** | 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 |
| **Annual Growth** | | | | | | | | | | | |
| **Sewer** | | | | | | | | | | | |
| 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 | 0.98% | 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) | 4,471,639 | 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% |
| **BCRSD** | | | | | | | | | | | |
| 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% |
| **University of Missouri** | | | | | | | | | | | |
| 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 | 386,073 | 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% |
| **Capital Spending** | | | | | | | | | | | |
| 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% |
| **Connection Fee** | | | | | | | | | | | |
| 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 |
| **Average Annual Interest Earnings Rate** | | | | | | | | | | | |
| 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% |
| **Operating Budget Execution Percentage** | | | | | | | | | | | |
| Personal Services[1] | 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.

## 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 |
|---|---|---|---|---|---|
| **Current Unrestricted Assets** | | | | | |
| 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 |
| **Available Fund Balance** | **$ 16,963,811** | **$ 2,984,569** | **$ 13,015,086** | **$ 53,500** | **$ 7,241,887** |

Source: Trial Balance as of September 30, 2020.

## 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 | $ 11,468,956 | $ 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 | 13,676,635 | 14,356,061 | 15,067,899 | 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** | **$ 24,496,401** | **$ 25,825,017** | **$ 27,223,914** | **$ 28,178,979** | **$ 29,165,501** | **$ 30,184,490** | **$ 31,236,984** | **$ 32,324,059** |
| 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 | 1,837,963 |
| 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 | 1,098,069 | 1,173,755 | 1,236,967 | 1,303,561 | 1,373,718 | 1,420,053 | 1,467,928 | 1,517,392 | 1,568,498 | 1,621,300 |
| 16 | Hauled Liquid Waste | 85,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 |
| 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 |
| 19 | 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 Pmts | 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** | **$ 4,983,518** | **$ 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

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administration** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 1 | Permanent Positions | $ 228,449 | $ 253,192 | $ 258,256 | $ 263,421 | $ 268,689 | $ 274,063 | $ 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-Acctble Auto Allow | 3,260 | 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 | 17,843 | 18,200 | 18,564 | 18,935 | 19,314 | 19,700 | 20,094 | 20,496 | 20,906 |
| 8 | Lagers | 33,743 | 38,995 | 39,775 | 40,570 | 41,382 | 42,209 | 43,054 | 43,915 | 44,793 | 45,689 | 46,603 |
| 9 | Disability Insurance | 657 | 688 | 702 | 716 | 730 | 745 | 760 | 775 | 790 | 806 | 822 |
| 10 | Employee Health Insurance | 24,662 | 32,398 | 34,990 | 37,789 | 40,812 | 44,077 | 47,603 | 51,412 | 55,524 | 59,966 | 64,764 |
| 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 | 381 | 389 | 397 | 405 | 413 | 421 | 430 | 438 | 447 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 62,141 | 64,005 | 65,925 | 67,903 | 69,940 | 72,038 | 74,200 | 76,426 | 78,718 |
| 29 | Computer Replacement Cost | 2,380 | 2,723 | 2,805 | 2,889 | 2,975 | 3,065 | 3,157 | 3,251 | 3,349 | 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 | 28,064 | 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 | 20,260 | 20,868 | 21,494 | 22,139 | 22,803 | 23,487 | 24,192 | 24,917 | 25,665 |
| 41 | Publishing & Advertising | - | 550 | 567 | 583 | 601 | 619 | 638 | 657 | 676 | 697 | 718 |
| 42 | Equipment Rentals | 1,200 | 1,200 | 1,236 | 1,273 | 1,311 | 1,351 | 1,391 | 1,433 | 1,476 | 1,520 | 1,566 |
| 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

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Capital Outlay** | | | | | | | | | | | |
| 52 | Trucks | $ 37,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Administration** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 53 | Permanent Positions | $ 101,845 | $ 109,443 | $ 111,632 | $ 113,864 | $ 116,142 | $ 118,465 | $ 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 | 6,109 | 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 | 7,519 | 7,669 | 7,823 | 7,979 | 8,139 | 8,302 | 8,468 | 8,637 |
| 61 | Lagers | 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 | 26,246 | 28,346 | 30,613 | 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 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 3,096 | 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 | 256 | 264 | 272 | 280 | 288 | 297 | 306 | 315 | 324 | 334 |
| 86 | Emp Health/Wellness 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 | 1,266 | 1,329 | 1,395 | 1,465 | 1,538 | 1,615 | 1,696 | 1,781 |
| 92 | Publishing & Advertising | 880 | 880 | 906 | 934 | 962 | 990 | 1,020 | 1,051 | 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 | 105,588 | 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 |
| | **Engineering** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 99 | Permanent Positions | $ 697,967 | $ 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

**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 | 15,086 | 15,388 | 15,695 | 16,009 | 16,330 | 16,656 | 16,989 | 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-Acctble 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 | 88,636 | 90,409 | 92,217 | 94,061 | 95,942 | 97,861 | 99,819 | 101,815 | 103,851 | 105,928 |
| 109 | Lagers | 96,082 | 104,990 | 107,090 | 109,232 | 111,416 | 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 | 456 | 465 | 475 | 484 | 494 | 504 | 514 |
| 114 | Retirement Sick Leave Pmt | 1,276 | 1,276 | 1,302 | 1,328 | 1,354 | 1,381 | 1,409 | 1,437 | 1,466 | 1,495 | 1,525 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 276 | 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 | 10,356 | 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 | 6,960 | 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 | 57,092 | 58,805 | 60,569 | 62,386 | 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 | - | 2,856 | 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 | 2,596 | 2,674 | 2,754 |
| 139 | Insurance Administration | - | 3,226 | 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 | 99,006 | 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 | 8,186 | 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 | 206 | 212 | 219 | 225 | 232 | 239 | 246 | 253 | 261 |
| 151 | Noncontractual Services | 500 | 500 | 515 | 530 | 546 | 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 | 934,296 |

## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Capital Outlay** | | | | | | | | | | | |
| 153 | Autos | $ 42,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Treatment Plant/Field O&M** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 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 | Lagers | 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 | 66,304 | 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 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 169 | Construction Materials | $ 20,871 | $ 15,275 | $ 15,657 | $ 16,048 | $ 16,450 | $ 16,861 | $ 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 | 58,675 | 60,142 | 61,645 | 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 | 538 | 552 | 566 | 580 | 594 | 609 | 624 |
| 177 | Instruments & Apparatus | 500 | 500 | 513 | 525 | 538 | 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 | 4,995 |
| 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 | 2,498 |
| 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 | 1,576 | 1,615 | 1,656 | 1,697 | 1,740 | 1,783 | 1,828 | 1,873 |
| 183 | Travel Training | 500 | 500 | 513 | 525 | 538 | 552 | 566 | 580 | 594 | 609 | 624 |
| 184 | Public Communications Fee | - | 2,097 | 2,160 | 2,225 | 2,291 | 2,360 | 2,431 | 2,504 | 2,579 | 2,656 | 2,736 |
| 185 | Computer Replacement Cost | 803 | 971 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 | 1,159 | 1,194 | 1,230 | 1,267 |
| 186 | It Support & Maintenance | 22,172 | 22,616 | 23,294 | 23,993 | 24,713 | 25,455 | 26,218 | 27,005 | 27,815 | 28,649 | 29,509 |
| 187 | Printer Fees | - | 12 | 12 | 13 | 13 | 13 | 14 | 14 | 14 | 15 | 15 |
| 188 | General Administrative Fee | - | 27,089 | 27,766 | 28,460 | 29,172 | 29,901 | 30,649 | 31,415 | 32,200 | 33,005 | 33,830 |
| 189 | Self Insurance Chrgs | 34,842 | 34,773 | 35,816 | 36,891 | 37,997 | 39,137 | 40,311 | 41,521 | 42,766 | 44,049 | 45,371 |
| 190 | Emp Health/Wellness Fee | - | 2,618 | 2,697 | 2,777 | 2,861 | 2,947 | 3,035 | 3,126 | 3,220 | 3,316 | 3,416 |
| 191 | City University | - | 1,274 | 1,312 | 1,352 | 1,392 | 1,434 | 1,477 | 1,521 | 1,567 | 1,614 | 1,662 |
| 192 | Insurance Administration | - | 1,947 | 1,996 | 2,046 | 2,097 | 2,149 | 2,203 | 2,258 | 2,314 | 2,372 | 2,432 |
| 193 | Solid Waste | 35,000 | 35,000 | 35,875 | 36,772 | 37,691 | 38,633 | 39,599 | 40,589 | 41,604 | 42,644 | 43,710 |
| 194 | Wireless Communications | 6,825 | 7,151 | 7,509 | 7,884 | 8,278 | 8,692 | 9,127 | 9,583 | 10,062 | 10,565 | 11,094 |
| 195 | Dues | 200 | 200 | 206 | 212 | 219 | 225 | 232 | 239 | 246 | 253 | 261 |
| 196 | Equipment Rentals | 9,100 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 | 4,637 | 4,776 | 4,919 | 5,067 | 5,219 |
| 197 | Vehicle Maintenance | 25,000 | 25,000 | 25,750 | 26,523 | 27,318 | 28,138 | 28,982 | 29,851 | 30,747 | 31,669 | 32,619 |
| 198 | Equipment Maintenance | 2,514 | 2,400 | 2,472 | 2,546 | 2,623 | 2,701 | 2,782 | 2,866 | 2,952 | 3,040 | 3,131 |
| 199 | License & Cert. Reimburse | 200 | 200 | 206 | 212 | 219 | 225 | 232 | 239 | 246 | 253 | 261 |
| 200 | Noncontractual Services | 19,050 | 18,000 | 18,540 | 19,096 | 19,669 | 20,259 | 20,867 | 21,493 | 22,138 | 22,802 | 23,486 |
| 201 | Miscellaneous Contractual | 35,926 | 34,000 | 35,020 | 36,071 | 37,153 | 38,267 | 39,415 | 40,598 | 41,816 | 43,070 | 44,362 |
| | **Capital Outlay** | | | | | | | | | | | |
| 202 | Trucks | $ - | $ 45,000 | $ 46,125 | $ 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

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Treatment Plant/Field O&M** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 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 | Lagers | 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 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 217 | Construction Materials | $ 20,750 | $ 20,750 | $ 21,269 | $ 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 | 500 | 513 | 525 | 538 | 552 | 566 | 580 | 594 | 609 | 624 |
| 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 | 3,581 | 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/Wellness Fee | - | 1,307 | 1,346 | 1,387 | 1,428 | 1,471 | 1,515 | 1,561 | 1,607 | 1,656 | 1,705 |
| 232 | City University | - | 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 | 115,268 | 121,031 | 127,083 | 133,437 | 140,109 | 147,114 | 154,470 | 162,194 | 170,303 |
| 235 | Wireless Communications | 1,042 | 1,042 | 1,094 | 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 |
| | **Treatment Plant/Field O&M** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 242 | Permanent Positions | $ 617,751 | $ 761,945 | $ 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 | Lagers | 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 | 302,953 |

## 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 | 1,091 | 672 | 685 | 699 | 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 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 3,046 | 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 | 1,576 | 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 | 2,206 | 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 | 20,979 | 21,609 | 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 | 70,998 | 72,772 |
| 275 | Fiber Optics | - | 982 | 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 | 36,559 | 37,656 | 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 | - | 4,449 | 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 | 115,569 | 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 | 1,159,451 | 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 | 2,026 | 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 |
| | **Capital Outlay** | | | | | | | | | | | |
| 293 | Machine Tools & Implement | $ 18,880 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Treatment Plant/Field O&M** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 294 | Permanent Positions | $ 546,280 | $ 621,378 | $ 633,806 | $ 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 | 6,898 | 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

**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 | Lagers | 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 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 12,608 | 12,923 | 13,246 | 13,577 | 13,916 | 14,264 | 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 | 3,356 | 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 | 14,196 |
| 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 | 137,813 | 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 | 1,364 | 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 | 199,983 | 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 |
| | **Capital Outlay** | | | | | | | | | | | |
| 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 |
| | **Treatment Plant/Field O&M** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 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 | 5,585 | 5,697 | 5,811 | 5,927 | 6,045 | 6,166 | 6,290 | 6,415 | 6,544 | 6,675 |

## 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 | 59 | 60 |
| 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 | Lagers | 30,094 | 38,896 | 39,674 | 40,467 | 41,277 | 42,102 | 42,944 | 43,803 | 44,679 | 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 | 59,660 | 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 | 189 | 192 | 196 | 200 | 204 | 208 | 213 | 217 | 221 |
| 362 | Retirement Sick Leave Pmt | 550 | 550 | 561 | 572 | 584 | 595 | 607 | 619 | 632 | 644 | 657 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 29,114 | 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 | 1,538 | 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 | 3,266 | 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 | 2,366 | 2,437 | 2,510 | 2,585 | 2,663 | 2,743 | 2,825 | 2,910 | 2,997 | 3,087 |
| 378 | It Support & Maintenance | 17,632 | 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 | 7,083 | 7,295 | 7,514 | 7,740 | 7,972 | 8,211 | 8,457 | 8,711 | 8,973 | 9,242 |
| 382 | Emp Health/Wellness 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 | 106 | 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 | 16,110 | 16,593 | 17,091 | 17,604 | 18,132 | 18,676 | 19,236 | 19,813 | 20,408 | 21,020 |
| | **Capital Outlay** | | | | | | | | | | | |
| 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 |
| | **Line Maintenance** | | | | | | | | | | | |
| | **Personnel Services** | | | | | | | | | | | |
| 393 | Permanent Positions | $ 882,284 | $ 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 | 4,000 | 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 | 8,627 | 7,870 | 8,027 | 8,188 | 8,352 | 8,519 | 8,689 | 8,863 | 9,040 | 9,221 | 9,405 |

## 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-Acctble 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 | Lagers | 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 | 878 | 896 | 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 |
| | **Operations & Maintenance** | | | | | | | | | | | |
| 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 | 50,979 | 73,381 | 75,582 | 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 | 73,597 | 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 | 99,408 | 102,390 | 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 |
| 436 | 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 |
| 438 | 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 | 32,960 | 33,949 | 34,967 | 36,016 | 37,097 | 38,210 | 39,356 | 40,537 | 41,753 |
| 443 | Equipment Maintenance | 25,249 | 25,000 | 25,750 | 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 | 440,992 | 454,222 |
| | **Capital Outlay** | | | | | | | | | | | |
| 447 | Trucks | $ 466,639 | $ 721,528 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 448 | Machine Tools & Implement | 148,200 | 12,000 | - | - | - | - | - | - | - | - | - |
| 449 | Fleet Replacement (FY 2022-31) | - | - | 65,916 | 274,238 | 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** |
| | **Total Expenses by Category** | | | | | | | | | | | |
| 451 | Personnel Services | $ 5,354,934 | $ 6,355,586 | $ 6,529,067 | $ 6,709,783 | $ 6,898,182 | $ 7,094,741 | $ 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 | 1,564,880 | 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 |
| 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

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Expense Execution Factors** | | | | | | | | | | | |
| 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% |
| | **Total Expenses at Execution** | | | | | | | | | | | |
| 458 | Personnel Services | $ 5,354,934 | $ 5,592,916 | $ 5,745,579 | $ 5,904,609 | $ 6,070,400 | $ 6,243,372 | $ 6,423,979 | $ 6,612,706 | $ 6,810,078 | $ 7,016,657 | $ 7,233,048 |
| 459 | 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 |
| 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** |
| | **Transfers Out** | | | | | | | | | | | |
| 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** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | **Debt Service** | | | | | | | | | | | |
| 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 | 3,569,590 |
| 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. | 176,750 | - | - | - | - | - | - | - | - | - | - |
| 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% |
| Opeb 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

**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% |
| *Weighted Average Increase in O&M Expenses*[1] | 2.91% | 2.93% | 2.94% | 2.96% | 2.98% | 3.00% | 3.03% | 3.05% | 3.07% |

[1] 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

**Schedule 6**

| | | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Annual Projects** | | | | | | | | | | | |
| 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 |
| | **Current Projects** | | | | | | | | | | | |
| 4 | PCCE #3 - Stewart & Medavista Ph I - III - SW198 [ID: 780] | 380,000 | 260,000 | - | - | - | - | - | - | - | - | - |
| 5 | PCCE #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 | 260,000 | - | - | - | - | - | - | - | - | - |
| 8 | Hwy 63 Connector south of I-70 - SW516 [ID: 2041] | 40,000 | 190,000 | - | - | - | - | - | - | - | - | - |
| 9 | North Garth Sewer Replacement - SW511 [ID: 2018] | 15,000 | - | - | - | - | - | - | - | - | - | - |
| 10 | PCCE #18 - Spring Valley Road SW241 [ID: 1365] | 30,000 | 50,000 | - | - | - | - | - | - | - | - | - |
| 11 | PCCE #21 - Stanford - SW 507 [ID: 1912] | 15,000 | - | - | - | - | - | - | - | - | - | - |
| 12 | PCCE #27 - Grace Ellen - SW 254 [ID: 1605] | 172,000 | 20,000 | - | - | - | - | - | - | - | - | - |
| 13 | South Providence Sewer Replacement - SW526 [ID: 2099] | 200,000 | 90,000 | - | - | - | - | - | - | - | - | - |
| 14 | Tupelo-larch Sewer Replacement - SW513 [ID: 2043] | 85,000 | - | - | - | - | - | - | - | - | - | - |
| 15 | Route B Economic Development Sewer Extension | 1,300,000 | - | - | - | - | - | - | - | - | - | - |
| 16 | PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911] | 225,000 | - | - | - | - | - | - | - | - | - | - |
| 17 | PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910] | 35,000 | 215,000 | - | - | - | - | - | - | - | - | - |
| 18 | PCCE #30 - W Stewart, Edgewood, Westmount - SW519 [ID: 1908] | 60,000 | - | 340,000 | - | - | - | - | - | - | - | - |
| 19 | WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 204 | 200,000 | 2,800,000 | - | - | - | - | - | - | - | - | - |
| | **Future Projects** | | | | | | | | | | | |
| 20 | NWK-2018-001181 Sewer Mitigation Bank-SW530 [ID: 2296] | - | 150,000 | - | - | 100,000 | - | - | - | - | - | - |
| 21 | PCCE #29 - East Sunset Lane - SW 522 [ID:1909] | - | 50,000 | 225,000 | - | - | - | - | - | - | - | - |
| 22 | PCCE #31 - Oakwood Court [ID: 1907] | - | 30,000 | 120,000 | - | - | - | - | - | - | - | - |
| 23 | PCCE #35 - Richmond Avenue [ID: 1904] | - | 30,000 | 140,000 | - | - | - | - | - | - | - | - |
| 24 | Sewer Rehabilitation #8 - SW527 [ID: 2172] | - | 310,909 | - | - | - | - | - | - | - | - | - |
| 25 | PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905] | - | 80,000 | - | 295,000 | - | - | - | - | - | - | - |
| 26 | PCCE #38 - North Eighth Street [ID: 1903] | - | - | - | 165,000 | - | - | - | - | - | - | - |
| 27 | PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902] | - | - | 45,000 | - | 465,000 | - | - | - | - | - | - |
| 28 | PCCE #41 - W Stewart Road & West Blvd [ID: 1901] | - | - | - | 20,000 | 175,000 | - | - | - | - | - | - |
| 29 | PCCE #42 - W Broadway & Aldeah-SW537 [ID: 2280] | - | - | - | 45,000 | - | 185,000 | - | - | - | - | - |
| 30 | PCCE #43 - Rice Road-SW538 [ID: 2282] | - | - | - | 45,000 | 75,000 | - | - | - | - | - | - |
| 31 | Upper Southwest Outfall Relief [ID: 800] | - | - | - | 40,000 | 360,000 | - | - | - | - | - | - |
| 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-9 Relief Sewer - Garth & Vandiver [ID: 795] | - | - | - | - | - | - | 750,000 | - | - | - | - |
| 37 | PCCE #44 - Club Ct & Vine St [ID: 2283] 2025 | - | - | - | - | 85,000 | - | 325,000 | - | - | - | - |
| 38 | PCCE #46 Fredora Maupin [ID: 2297] | - | - | - | - | - | 45,000 | 340,000 | - | - | - | - |
| 39 | PCCE #47 W Ash Street [ID: 2298] | - | - | - | - | - | 25,000 | 125,000 | - | - | - | - |
| 40 | PCCE #48 S West Blvd [ID: 2299] | - | - | - | - | - | 25,000 | 200,000 | - | - | - | - |
| 41 | PCCE #49 N William Street [ID: 2300] | - | - | - | - | - | - | 100,000 | - | - | - | - |
| 42 | PCCE #50 N Country Club Dr Club Ct [ID: 2301] | - | - | - | - | - | - | 265,000 | - | - | - | - |
| 43 | Upper Bear Creek Sewer Replacement [ID: 1529] | - | - | - | - | 60,000 | 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 | $ 3,935,000 | $ 4,520,000 | $ 4,280,000 | $ 5,305,000 | $ 5,467,201 | $ 3,200,000 | $ 3,200,000 | $ 3,200,000 |
| 46 | Cumulative Projected Cost Escalation[1] | 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 | $ 6,004,183 | $ 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 | $ 6,004,183 | $ 3,314,937 | $ 3,333,385 | $ 3,352,387 |

[1] CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

**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 | $ 31,236,984 |
| 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 | $ 31,432,420 |
| 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 | 1,422,956 | 1,169,611 | 1,233,034 | 1,299,810 | 822,069 | 850,844 | 880,566 | 911,265 | 942,973 |
| 7 | Price Elasticity Adjustment | - | (37,718) | (117,515) | (65,438) | (68,689) | (72,095) | (45,398) | (46,820) | (48,283) | (49,787) | (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 | $ 31,236,984 | $ 32,324,059 |
| 9 | Plus: 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 | 4,983,518 | 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 | $ (5,354,934) | $ (5,592,916) | $ (5,745,579) | $ (5,904,609) | $ (6,070,400) | $ (6,243,372) | $ (6,423,979) | $ (6,612,706) | $ (6,810,078) | $ (7,016,657) | $ (7,233,048) |
| 13 | Variable Operations & Maintenance Costs | (1,231,464) | (1,232,726) | (1,291,612) | (1,353,374) | (1,418,154) | (1,486,100) | (1,557,369) | (1,632,126) | (1,710,544) | (1,792,802) | (1,879,091) |
| 14 | Operations & Maintenance Costs | (7,449,314) | (8,154,254) | (8,378,327) | (8,608,609) | (8,845,274) | (9,088,501) | (9,338,473) | (9,595,378) | (9,859,411) | (10,130,771) | (10,409,663) |
| 15 | **Equals: Net Operating Income** | **$ 10,145,753** | **$ 10,096,860** | **$ 11,989,732** | **$ 12,932,632** | **$ 13,932,972** | **$ 14,993,841** | **$ 15,541,419** | **$ 16,104,878** | **$ 16,684,432** | **$ 17,280,272** | **$ 17,892,572** |
| 16 | **Plus: Non-Operating Income/(Expense)** | | | | | | | | | | | |
| 17 | Interest Income | $ 350,705 | $ 296,973 | $ 263,678 | $ 265,158 | $ 273,323 | $ 361,402 | $ 384,308 | $ 403,551 | $ 444,507 | $ 510,076 | $ 583,713 |
| 18 | Transfers In | 361,569 | - | - | - | - | - | - | - | - | - | - |
| 19 | **Equals: Net Income** | **$ 10,858,027** | **$ 10,393,833** | **$ 12,253,410** | **$ 13,197,790** | **$ 14,206,295** | **$ 15,355,243** | **$ 15,925,727** | **$ 16,508,429** | **$ 17,128,938** | **$ 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** | **$ 10,393,833** | **$ 12,253,410** | **$ 13,197,790** | **$ 14,206,295** | **$ 15,355,243** | **$ 15,925,727** | **$ 16,508,429** | **$ 17,128,938** | **$ 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 | $ 10,393,833 | $ 12,253,410 | $ 13,197,790 | $ 14,206,295 | $ 15,355,243 | $ 15,925,727 | $ 16,508,429 | $ 17,128,938 | $ 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** | **4.48** | **4.66** |
| 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 | $ 13,156,187 | $ 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 | **1.52** | **1.63** | **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 | $ 10,393,833 | $ 12,253,410 | $ 13,197,790 | $ 14,206,295 | $ 15,355,243 | $ 15,925,727 | $ 16,508,429 | $ 17,128,938 | $ 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** | **$ 7,493,305** | **$ 7,507,637** | **$ 7,524,622** | **$ 7,535,502** |
| 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 | $ 10,393,833 | $ 12,253,410 | $ 13,197,790 | $ 14,206,295 | $ 15,355,243 | $ 15,925,727 | $ 16,508,429 | $ 17,128,938 | $ 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 | (1,280,939) | (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) |
| 46 | **Net Cash Flow** | **$ 1,554,472** | **$ 1,285,714** | **$ 3,791,129** | **$ 4,626,045** | **$ 5,705,937** | **$ 6,620,978** | **$ 7,242,134** | **$ 7,560,815** | **$ 8,311,278** | **$ 8,828,092** | **$ 9,639,670** |
| 47 | **Unrestricted Reserve Fund Test** | | | | | | | | | | | |
| 48 | Balance At Beginning Of Fiscal Year | $ 16,963,811 | $ 12,556,284 | $ 6,916,998 | $ 6,597,027 | $ 7,212,860 | $ 8,230,034 | $ 10,372,708 | $ 11,894,933 | $ 13,451,565 | $ 18,447,906 | $ 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 | 9,639,670 |
| 50 | Projects Designated To Be Paid With Cash | - | (6,925,000) | (4,111,100) | (4,010,212) | - | - | - | - | - | - | - |
| 51 | Projects Paid With Non Specified Funds | (5,962,000) | - | - | - | (4,688,763) | (4,478,304) | (5,719,909) | (6,004,183) | (3,314,937) | (3,333,385) | (3,352,387) |
| 52 | **Balance At End Of Fiscal Year** | **$ 12,556,284** | **$ 6,916,998** | **$ 6,597,027** | **$ 7,212,860** | **$ 8,230,034** | **$ 10,372,708** | **$ 11,894,933** | **$ 13,451,565** | **$ 18,447,906** | **$ 23,942,613** | **$ 30,229,897** |
| 53 | Minimum Working Capital Reserve Target | 10,431,800 | 7,065,979 | 7,018,103 | 7,693,318 | 7,546,765 | 8,668,595 | 8,931,165 | 6,768,042 | 6,876,007 | 6,988,046 | 7,978,801 |
| 54 | **Excess/(Deficiency) Of Working Capital To Target** | **$ 2,124,483** | **$ (148,981)** | **$ (421,077)** | **$ (480,459)** | **$ 683,268** | **$ 1,704,113** | **$ 2,963,768** | **$ 6,683,523** | **$ 11,571,900** | **$ 16,954,567** | **$ 22,251,096** |

## Control Panel

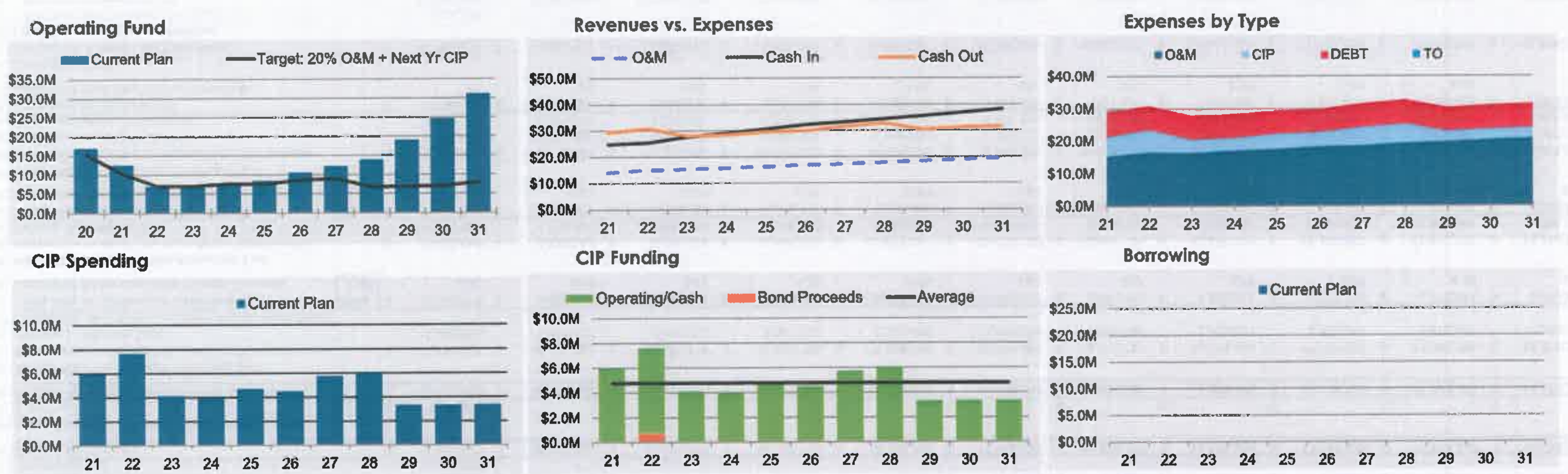
## Schedule 8

FAMS Financial Analysis & Management System By Stantec | CITY OF COLUMBIA, MO

Stantec

CALC SAVE CTRL LAST OVR

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2026 | FY 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sewer Rate Plan | 0.00% | 6.50% | 6.50% | 5.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 31.29% | 52.22% |
| All-In DSC | 1.32 | 1.38 | 1.53 | 1.78 | 1.95 | 2.10 | 2.14 | 2.22 | 2.30 | 2.39 | 2.48 | | |
| Date of Rate Increase | | 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 | | |



## 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 | - | - | - | 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 | - | 6,925,000 | 4,111,100 | 4,010,212 | - | - | - | - | - | - | - |
| **Total Projects Paid** | **$ 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** |

## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Fund** | | | | | | | | | | | |
| 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** |
| **Renewal & Replacement** | | | | | | | | | | | |
| 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** |
| **Bond Proceeds** | | | | | | | | | | | |
| 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 | - | (699,658) | - | - | - | - | - | - | - | - | - |
| 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

**Schedule 10**

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Fund** | | | | | | | | | | | |
| **Revenue Fund** | | | | | | | | | | | |
| Balance At Beginning Of Fiscal Year* | $ 16,963,811 | $ 12,556,284 | $ 6,916,998 | $ 6,597,027 | $ 7,212,860 | $ 8,230,034 | $ 10,372,708 | $ 11,894,933 | $ 13,451,565 | $ 18,447,906 | $ 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 | 7,560,815 | 8,311,278 | 8,828,092 | 9,639,670 |
| Less: Cash-Funded Capital Projects | - | (6,925,000) | (4,111,100) | (4,010,212) | - | - | - | - | - | - | - |
| Subtotal | $ 18,518,284 | $ 6,916,998 | $ 6,597,027 | $ 7,212,860 | $ 12,918,797 | $ 14,851,012 | $ 17,614,842 | $ 19,455,748 | $ 21,762,843 | $ 27,275,998 | $ 33,582,283 |
| Less: Restricted Funds | (10,431,800) | (6,916,998) | (6,597,027) | (7,212,860) | (7,546,765) | (8,668,595) | (8,931,165) | (6,768,042) | (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 | 12,687,706 | 14,886,837 | 20,287,952 | 25,603,482 |
| Amount Paid For Projects | (5,962,000) | - | - | - | (4,688,763) | (4,478,304) | (5,719,909) | (6,004,183) | (3,314,937) | (3,333,385) | (3,352,387) |
| Subtotal | $ 2,124,483 | $ - | $ - | $ - | $ 683,268 | $ 1,704,113 | $ 2,963,768 | $ 6,683,523 | $ 11,571,900 | $ 16,954,567 | $ 22,251,096 |
| Add Back: Restricted Funds | 10,431,800 | 6,916,998 | 6,597,027 | 7,212,860 | 7,546,765 | 8,668,595 | 8,931,165 | 6,768,042 | 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) |
| **Balance At End Of Fiscal Year** | **$ 12,556,284** | **$ 6,916,998** | **$ 6,597,027** | **$ 7,212,860** | **$ 8,230,034** | **$ 10,372,708** | **$ 11,894,933** | **$ 13,451,565** | **$ 18,447,906** | **$ 23,942,613** | **$ 30,229,897** |

*FY 2021 beginning fund balance is net of $20,256,973 encumbered for capital projects.

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Restricted Reserves** | | | | | | | | | | | |
| 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 | $ 3,337,826 |
| Additional Funds: | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Reserve On New Debt | - | - | - | - | - | - | - | - | - | - | - |
| Other Additional Funds | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | $ 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 | $ 3,337,826 |
| 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 | - | - | - | - | - | - | - | - | - | - | - |
| **Balance At End Of Fiscal Year** | **$ 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** | **$ 3,337,826** | **$ 3,379,549** |

# 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*

## 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 |
|---|---|---|---|---|---|---|
| **Operations and Maintenance** | | | | | | |
| 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-Acctble 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 | $ 1,605 | 0% | 100% | $ - | $ 1,605 |
| 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 |

## 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-Acctble 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 |

## 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 |

## 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 |

## 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 Pmt | 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 Pmt | 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 |

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

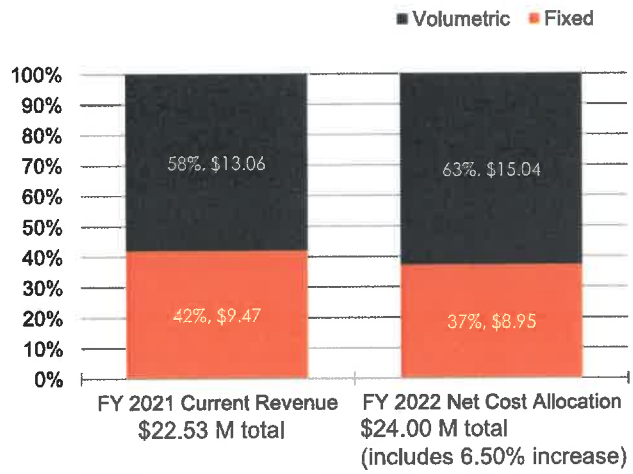
| Expense Line Item | Department | FY 2022 Expenses | Fixed Cost Allocation | Volumetric Cost Allocation | FY 2022 Fixed Cost | FY 2022 Volumetric Cost |
|---|---|---|---|---|---|---|
| License & Cert. Reimburse | Line Maintenance | $ 700 | 0% | 100% | $ - | $ 700 |
| Noncontractual Services | Line Maintenance | $ 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 |
| **Total Operations & Maintenance** | | **$ 16,544,776** | | | **$ -** | **$ 16,544,776** |
| **Transfers** | | | | | | |
| **Debt Service** | | | | | | |
| 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 | $ - |
| **Total Debt Service** | | **$ 7,543,238** | | | **$ 7,543,238** | **$ -** |
| **Cash-Funded Capital** | | | | | | |
| Cash Funded Capital | | $ 6,925,000 | 50% | 50% | $ 3,462,500 | $ 3,462,500 |
| | | **$ 6,925,000** | | | **$ 3,462,500** | **$ 3,462,500** |
| **Total Revenue Requirement** | | **$ 31,013,014** | | | **$ 11,005,738** | **$ 20,007,276** |

## Schedule 2 Offsetting Revenue and Use of Fund Balance

| Offsetting Revenues<br>Non-Rate Revenue Line Item | Account Number | FY 2020 Actual | FY 2021 Budget | FY 2022 Projection | FY 2022 Test Year | Adjustment | Revenue for COSA |
|---|---|---|---|---|---|---|---|
| **Other Operating Revenue** | | | | | | | |
| 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 | $ 169,171 | $ 85,000 | $ 54,000 | $ 54,000 | $ - | $ 54,000 |
| Columbia Foods Surcharge | 5550-445370 | $ 226,709 | $ 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 | $ 6,000 | $ 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 |
| | | $ 3,866,395 | $ 3,836,913 | $ 3,961,005 | $ 3,961,005 | $ (2,334,118) | $ 1,626,887 |
| **Interest Income** | | | | | | | |
| Interest Income | | $ 1,041,956 | $ 350,705 | $ 296,973 | $ 296,973 | $ - | $ 296,973 |
| | | $ 1,041,956 | $ 350,705 | $ 296,973 | $ 296,973 | $ - | $ 296,973 |
| **Use of Fund Balance** | | | | | | | |
| 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 |
| **Total Non-Rate Revenue** | | $ 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 |
| **Total** | $ 31,013,014 | $ (7,030,194) | $ 23,982,820 | $ 22,528,871 |
| **% 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

### Sewer Rate Design Setup

**Total Meters**

| Meter Size | Inside | Outside | MU | BCRSD | Total |
|---|---|---|---|---|---|
| 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 |
| **Total Meters** | **48,681** | **1,817** | **186** | **3,985** | **54,669** |

**Total Usage**

| | Inside | Outside | MU | BCRSD | Total |
|---|---|---|---|---|---|
| 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

**Current Fixed Charges**

| Rates | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| 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 1/2" | $ 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 |
| 8" | $ 990.13 | $ 1,485.20 | $ 990.13 | $ 792.10 |
| 10" | $ 1,423.31 | $ 2,134.97 | $ 1,423.31 | $ 1,138.65 |
| 12" | $ 2,660.99 | $ 3,991.49 | $ 2,660.99 | $ 2,128.79 |

**Current Volumetric Charges**

| Rates (per CCF) | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| Uniform Rate | $ 2.55 | $ 3.83 | $ 2.55 | $ 2.04 |

#### Calculated

**Proposed FY 2022 Fixed Charges**

| Rates | Inside | Outside | MU | 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 1/2" | $ 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 |
| 8" | $ 934.82 | $ 1,402.22 | $ 934.82 | $ 747.85 |
| 10" | $ 1,343.80 | $ 2,015.70 | $ 1,343.80 | $ 1,075.04 |
| 12" | $ 2,512.32 | $ 3,768.48 | $ 2,512.32 | $ 2,009.85 |

**Proposed FY 2022 Volumetric Charges**

| Rates (per CCF) | Inside | Outside | MU | BCRSD |
|---|---|---|---|---|
| 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 |
|---|---|---|---|---|---|---|---|---|
| **Operations and Maintenance** | | | | | | | | |
| 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-Acctble 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 | $ | 6,000 | 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 | $ | 60,331 | 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 | $ | 19,670 | 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 | $ | 1,605 | 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 | $ | 6,360 | 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 | $ | 256 | 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% |

## 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 | $ 39,600 | 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 | $ 13,276 | 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-Acctble 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 | 60% | 40% |
| Office Supplies | Engineering | $ 3,500 | 0% | 100% | 5-Year CIP | 60% | 40% |
| Printing | Engineering | $ 500 | 0% | 100% | 5-Year CIP | 60% | 40% |
| Postage | Engineering | $ 500 | 0% | 100% | 5-Year CIP | 60% | 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 | $ 2,656 | 0% | 100% | 5-Year CIP | 60% | 40% |
| City University | Engineering | $ 2,111 | 0% | 100% | 5-Year CIP | 60% | 40% |
| Insurance Administration | Engineering | $ 3,226 | 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 | $ 176 | 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 | $ 1,637 | 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 | $ 96,796 | 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 | $ 133,366 | 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 | $ 31,536 | 0% | 100% | City & District Use | 0% | 100% |
| Emp Health/Wellness Fee | Treatment Plant/Field O&M | $ 3,651 | 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 | $ | 25,068 | 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 | $ | 2,366 | 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 | $ | 600 | 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 | $ | 2,366 | 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 | $ | 16 | 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% |

## 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 | $ 16,110 | 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 | $ 6,926 | 0% | 100% | Linear Feet | 78% | 22% |
| Non-Acctble 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 | $ 2,846 | 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 | $ 76,675 | 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 | $ 6,644 | 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% |
| **Total Operations & Maintenance** | | **$ 16,544,776** | | | | | |
| **Debt Service** | | | | | | | |
| 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% |
| **Total Debt Service** | | **$ 7,543,238** | | | | | |
| **Cash-Funded Capital** | | | | | | | |
| Cash Funded Capital | | $ 6,925,000 | 50% | 50% | 5-Year CIP | 60% | 40% |
| **Total Revenue Requirement** | | **$ 31,013,014** | | | | **$ 8,943,074** | **$ 22,069,940** |

## Schedule 2 Rate Analysis Results

| | Gross Cost Allocation | Less: Other Revenue & Use of Fund Balance | Net Cost Allocation |
|---|---|---|---|
| **Fixed Cost** | **$ 11,005,738** | | **$ 8,945,024** |
| City & District Use | $ 8,945,024 | | $ 8,945,024 |
| City Use Only | $ 2,060,715 | $ (2,060,715) | $ - |
| **Variable Cost** | **$ 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 |
| **Total** | **$ 31,013,014** | **$ (7,030,194)** | **$ 23,982,534** |
| **% Shared System to Total System** | | | **92%** |
| **Fixed%** | | | **100%** |
| **Variable%** | | | **87%** |

# 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* |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **000000000002086** | **6310** | Administration | **LAND** | | 100% | $ 544,471 | 1976 | $ 544,471 | **4.78** | **$ 2,600,832** | | $ - | $ 2,600,832 |
| 000000000002087 | 6310 | Administration | LAND | | 100% | $ 7,612 | 1977 | $ 7,612 | 4.45 | $ 33,891 | | $ - | $ 33,891 |
| 000000000002090 | 6330 | Line Maintenance | SEWER LINES-DIST P | 100% | | $ 493,928 | 1979 | $ 288,211 | 3.82 | $ 1,100,739 | | $ - | $ 1,100,739 |
| 000000000002094 | 6330 | Line Maintenance | DIST 114-LINES-P & F | 100% | | $ 45,690 | 1980 | $ 27,076 | 3.54 | $ 95,932 | | $ - | $ 95,932 |
| 000000000002095 | 6330 | Line Maintenance | SEWER LINES-FR SUBDIVIDER | 100% | | $ 188,816 | 1980 | $ 112,049 | 3.54 | $ 397,005 | | $ - | $ 397,005 |
| 000000000006184 | 6330 | Line Maintenance | TRUNK SEWERS | 100% | | $ 391,582 | 1985 | $ 253,558 | 2.73 | $ 693,227 | | $ - | $ 693,227 |
| 000000000006185 | 6330 | Line Maintenance | CLEAR CREEK CONSTRUCTION | 100% | | $ 1,575,167 | 1985 | $ 1,013,034 | 2.73 | $ 2,769,629 | | $ - | $ 2,769,629 |
| 000000000006186 | 6330 | Line Maintenance | H-27 SEWER LINE | 100% | | $ 91,234 | 1985 | $ 58,672 | 2.73 | $ 160,409 | | $ - | $ 160,409 |
| 000000000006187 | 6330 | Line Maintenance | WACO ROAD SWER LINE | 100% | | $ 6,063 | 1985 | $ 3,900 | 2.73 | $ 10,663 | | $ - | $ 10,663 |
| 000000000006188 | 6330 | Line Maintenance | B-16 OUTFALL & TRUNK LINE | 100% | | $ **881,645** | 1985 | $ 567,097 | 2.73 | $ 1,550,440 | | $ - | $ 1,550,440 |
| 000000000006189 | 6330 | Line Maintenance | HWY 63 N-SEWER CROSSINGS | 100% | | $ 224,701 | 1985 | $ 144,532 | 2.73 | $ 395,149 | | $ - | $ 395,149 |
| 000000000006190 | 6330 | Line Maintenance | ASHLEY STREET SEWERS | 100% | | $ 29,820 | 1985 | $ 19,177 | 2.73 | $ 52,430 | | $ - | $ 52,430 |
| 000000000006191 | 6330 | Line Maintenance | GRINDSTONE CREEK OUTFALL | 100% | | $ 1,503,516 | 1985 | $ 967,361 | 2.73 | $ 2,644,760 | | $ - | $ 2,644,760 |
| 000000000006192 | 6330 | Line Maintenance | UPPER HNKSON CREEK OUTFA | 100% | | $ 2,935,596 | 1985 | $ 1,888,067 | 2.73 | $ 5,161,968 | | $ - | $ 5,161,968 |
| 000000000006193 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 99,689 | 1985 | $ 64,111 | 2.73 | $ 175,279 | | $ - | $ 175,279 |
| 000000000006194 | 6330 | Line Maintenance | HINKSON PERCHE SITE 15 | 100% | | $ **402,448** | 1985 | $ 402,448 | 2.73 | $ 1,100,291 | | $ - | $ 1,100,291 |
| 000000000006195 | 6330 | Line Maintenance | HINKSON PERCHE SIT 155 | 100% | | $ 43,500 | 1979 | $ 43,500 | 3.82 | $ 166,136 | | $ - | $ 166,136 |
| 000000000006196 | 6323 | **Treatment Plant /Field O&M** | SLUDGE DISPOSAL FACILITIE | | 100% | $ 787,895 | 1983 | $ 58,253 | 2.82 | $ 164,317 | | $ - | $ 164,317 |
| 000000000006197 | 6330 | Line Maintenance | INTERCEPTOR P6C RELIEF | 100% | | $ 223,905 | 1983 | $ 139,470 | 2.82 | $ 393,409 | | $ - | $ 393,409 |
| 000000000006198 | 6330 | Line Maintenance | TRUNK SEWERS | 100% | | $ 85,685 | 1983 | $ 53,565 | 2.82 | $ 151,094 | | $ - | $ 151,094 |
| 000000000006199 | 6330 | Line Maintenance | FIRE STATION 6 SEWER LINE | 100% | | $ 11,956 | 1983 | $ 7,448 | 2.82 | $ 21,009 | | $ - | $ 21,009 |
| 000000000006200 | 6323 | **Treatment Plant /Field O&M** | **SLUDGE** TESTING | 100% | | $ 244,119 | 1985 | $ 31,002 | 2.73 | $ 84,760 | 100% | $ **84,760** | $ - |
| 000000000006213 | 6330 | Line Maintenance | DONATED SEWER LINES | 100% | | $ 198,100 | 1984 | $ 125,397 | 2.77 | $ 346,887 | 100% | $ 346,887 | $ - |
| 000000000006214 | 6330 | Line Maintenance | DONATED SEWER LINES | 100% | | $ 238,441 | 1985 | $ 153,340 | 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 | $ 2,126 | | $ - | $ 2,126 |
| 000000000006983 | 6310 | Administration | METHANE BOILER | | 100% | $ 30,000 | 1983 | $ - | 2.82 | $ - | | $ - | $ - |
| 000000000006984 | 6310 | Administration | AIR COMPRESSOR | | 100% | $ 9,327 | 1983 | $ - | 2.82 | $ - | | $ - | $ - |
| 000000000006986 | 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 | $ 498,638 | 2.82 | $ 1,406,526 | | $ - | $ 1,406,526 |
| 000000000007100 | 6310 | Administration | UPPER BEAR-PERCHE OUTFALL | 100% | | $ 163,740 | 1983 | $ 102,130 | 2.82 | $ 288,082 | | $ - | $ 288,082 |
| 000000000007101 | 6310 | Administration | UPPER BEAR-PERCHE OUTFALL | 100% | | $ 5,925,654 | 1983 | $ 3,715,541 | 2.82 | $ 10,480,559 | | $ - | $ 10,480,559 |
| 000000000007102 | 6310 | Administration | LOWER PERCHE OUTFALL | 100% | | $ 130,522 | 1983 | $ 81,410 | 2.82 | $ 229,636 | | $ - | $ 229,636 |
| 000000000007103 | 6310 | **Administration** | LOWER HINKSON OUTFALL | 100% | | $ 6,991,783 | 1983 | $ 4,361,036 | 2.82 | $ 12,301,332 | | $ - | $ 12,301,332 |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000007104 | 6310 | Administration | LOWER PERCHE OUTFALL | 100% | | $ 6,100,043 | 1983 | $ 3,804,824 | 2.82 | $ 10,732,403 | | $ - | $ 10,732,403 |
| 000000000007105 | 6310 | Administration | UPPER HINKSON RELIEF | 100% | | $ 186,773 | 1983 | $ 116,496 | 2.82 | $ 328,605 | | $ - | $ 328,605 |
| 000000000007106 | 6310 | Administration | MILL CREEK SEWER SEC. I | 100% | | $ 85,604 | 1983 | $ 53,394 | 2.82 | $ 150,609 | | $ - | $ 150,609 |
| 000000000007107 | 6310 | Administration | MILL CREEK SEWER SEC. II | 100% | | $ 85,604 | 1983 | $ 53,394 | 2.82 | $ 150,609 | | $ - | $ 150,609 |
| 000000000007109 | 6310 | Administration | HINKSON-PERCHE SEWER PLNT | | 100% | $ 34,770 | 1983 | $ 21,686 | 2.82 | $ 61,170 | | $ - | $ 61,170 |
| 000000000007110 | 6310 | Administration | ARCHAEOLOGICAL SERVICES | | 100% | $ 330,651 | 1983 | $ 206,277 | 2.82 | $ 581,854 | | $ - | $ 581,854 |
| 000000000007111 | 6310 | Administration | MILL CREEK SEWER-SEC 2 | 100% | | $ 1,072,275 | 1983 | $ 668,817 | 2.82 | $ 1,886,557 | | $ - | $ 1,886,557 |
| 000000000007112 | 6310 | Administration | MILL CREEK SEWER-SEC I | 100% | | $ 720,476 | 1983 | $ 449,388 | 2.82 | $ 1,267,605 | | $ - | $ 1,267,605 |
| 000000000007114 | 6310 | Administration | ADMIN. BLDG.-SEWER PLANT | | 100% | $ 668,029 | 1983 | $ 52,737 | 2.82 | $ 148,756 | | $ - | $ 148,756 |
| 000000000007115 | 6310 | Administration | PUMP STATION-SEWER PLNT | | 100% | $ 4,826,268 | 1983 | $ 381,511 | 2.82 | $ 1,076,142 | | $ - | $ 1,076,142 |
| 000000000007116 | 6310 | Administration | PRIMARY CLARIFIER-SEW PLT | | 100% | $ 1,308,974 | 1983 | $ 107,105 | 2.82 | $ 302,115 | | $ - | $ 302,115 |
| 000000000007118 | 6310 | Administration | FINAL CLARIFIER-SEW PLANT | | 100% | $ 1,931,391 | 1983 | $ 156,367 | 2.82 | $ 441,070 | | $ - | $ 441,070 |
| 000000000007119 | 6310 | Administration | DIGESTER-SEWER PLANT | | 100% | $ 4,494,455 | 1983 | $ 355,311 | 2.82 | $ 1,002,237 | | $ - | $ 1,002,237 |
| 000000000007120 | 6310 | Administration | THICKENER-SEWER PLANT | | 100% | $ 352,702 | 1983 | $ 27,792 | 2.82 | $ 78,394 | | $ - | $ 78,394 |
| 000000000007121 | 6310 | Administration | SLUDGE TANK & LAGOON-PLT | | 100% | $ 967,791 | 1983 | $ 80,191 | 2.82 | $ 226,197 | | $ - | $ 226,197 |
| 000000000007122 | 6310 | Administration | INFILTRATION COMPLEX-PLT | | 100% | $ 556,556 | 1983 | $ 43,783 | 2.82 | $ 123,500 | | $ - | $ 123,500 |
| 000000000007123 | 6310 | Administration | GARAGE-SEWER PLANT | | 100% | $ 430,643 | 1983 | $ 33,729 | 2.82 | $ 95,141 | | $ - | $ 95,141 |
| 000000000007124 | 6310 | Administration | ROADWAYS-SEWER PLANT | | 100% | $ 736,380 | 1983 | $ - | 2.82 | $ - | | $ - | $ - |
| 000000000007126 | 6310 | Administration | LAND-SEWER PLANT | | 100% | $ 555,850 | 1983 | $ 555,850 | 2.82 | $ 1,567,907 | | $ - | $ 1,567,907 |
| 000000000007127 | 6310 | Administration | ENGINEERING-SEWER PLANT | | 100% | $ 672,967 | 1983 | $ 51,265 | 2.82 | $ 144,605 | | $ - | $ 144,605 |
| 000000000007128 | 6310 | Administration | SEWER PLANT-MISC. COSTS | | 100% | $ 32,071 | 1983 | $ 2,443 | 2.82 | $ 6,891 | | $ - | $ 6,891 |
| 000000000007145 | 6330 | Line Maintenance | INFILTRATION/OUTFLOW ANAL | 100% | | $ 186,244 | 1985 | $ 21,729 | 2.73 | $ 59,408 | 100% | $ 59,408 | $ - |
| 000000000008306 | 6330 | Line Maintenance | UPPER HINKSON OUTFALLSEC2 | 100% | | $ 1,715,886 | 1986 | $ 1,115,047 | 2.67 | $ 2,977,555 | | $ - | $ 2,977,555 |
| 000000000008307 | 6330 | Line Maintenance | INTERCEPTOR SEWERS H-6-A, | 100% | | $ 159,693 | 1986 | $ 104,177 | 2.67 | $ 278,188 | | $ - | $ 278,188 |
| 000000000008308 | 6323 | Treatment Plant /Field O&M | SLUDGE MANAGEMENT | | 100% | $ 47,800 | 1986 | $ 6,679 | 2.67 | $ 17,835 | 100% | $ 17,835 | $ - |
| 000000000008309 | 6330 | Line Maintenance | CEDAR LAKE SOUTH SEWER | 100% | | $ 179,951 | 1986 | $ 117,393 | 2.67 | $ 313,480 | | $ - | $ 313,480 |
| 000000000008310 | 6330 | Line Maintenance | LAKE WOODRAIL SEWER LINE | 100% | | $ 52,003 | 1986 | $ 33,794 | 2.67 | $ 90,242 | | $ - | $ 90,242 |
| 000000000008318 | 6310 | Administration | TREATMENT PLANT-ENG.SERV. | | 100% | $ 62,857 | 1986 | $ 8,512 | 2.67 | $ 22,730 | | $ - | $ 22,730 |
| 000000000008319 | 6330 | Line Maintenance | RIGHT-OF-WAYS-CLEAR, MILL | 100% | | $ 288,222 | 1985 | $ 185,355 | 2.73 | $ 506,760 | | $ - | $ 506,760 |
| 000000000008320 | 6330 | Line Maintenance | REHAB OF SEWER LINES | 100% | | $ 222,980 | 1986 | $ 145,658 | 2.67 | $ 388,956 | | $ - | $ 388,956 |
| 000000000008508 | 6330 | Line Maintenance | DONATED SEWER LINES | 100% | | $ 950,000 | 1986 | $ 620,540 | 2.67 | $ 1,657,053 | 100% | $ 1,657,053 | $ - |
| 000000000008625 | 6330 | Line Maintenance | H-17B GRINDSTONE CREEK | 100% | | $ 623,946 | 1985 | $ 401,782 | 2.73 | $ 1,098,470 | | $ - | $ 1,098,470 |
| 000000000008626 | 6323 | Treatment Plant /Field O&M | SLUDGE MANAGEMENT | | 100% | $ 128,000 | 1987 | $ 21,698 | 2.60 | $ 56,482 | 100% | $ 56,482 | $ - |
| 000000000008627 | 6330 | Line Maintenance | WOODRAIL SOUTH SEWER | 100% | | $ 19,500 | 1987 | $ 12,902 | 2.60 | $ 33,585 | | $ - | $ 33,585 |
| 000000000008629 | 6330 | Line Maintenance | TRUNK SEWER H-9 | 100% | | $ 23,222 | 1987 | $ 15,278 | 2.60 | $ 39,771 | | $ - | $ 39,771 |
| 000000000008638 | 6330 | Line Maintenance | R-O-W FOR MISC. | 100% | | $ 29,379 | 1985 | $ 18,893 | 2.73 | $ 51,654 | | $ - | $ 51,654 |
| 000000000008644 | 6330 | Line Maintenance | SHORING JACK | 100% | | $ 5,063 | 1987 | $ 500 | 2.60 | $ 1,302 | | $ - | $ 1,302 |
| 000000000008673 | 6330 | Line Maintenance | ALUM. SKELETON BOX | 100% | | $ 5,643 | 1987 | $ 550 | 2.60 | $ 1,432 | | $ - | $ 1,432 |
| 000000000008837 | 6320 | Treatment Plant /Field O&M | 1988 6000 GAL. TANKER TRAILER | | 100% | $ 35,664 | 1988 | $ 3,500 | 2.54 | $ 8,883 | 100% | $ 8,883 | $ - |
| 000000000008838 | 6320 | Treatment Plant /Field O&M | 1988 6000 GAL. TANKER TRAILER | | 100% | $ 35,664 | 1988 | $ 3,500 | 2.54 | $ 8,883 | 100% | $ 8,883 | $ - |
| 000000000008867 | 6315 | Engineering | ANAL.-CONTRACTORS' CLAIMS | | 100% | $ 78,317 | 1986 | $ 11,585 | 2.67 | $ 30,935 | | $ - | $ 30,935 |
| 000000000008871 | 6330 | Line Maintenance | SEWER DISTRICT #126 | 100% | | $ 60,748 | 1987 | $ 40,294 | 2.60 | $ 104,889 | | $ - | $ 104,889 |
| 000000000008872 | 6330 | Line Maintenance | DONATED SEWER LINES | 100% | | $ 670,851 | 1987 | $ 444,975 | 2.60 | $ 1,158,300 | 100% | $ 1,158,300 | $ - |
| 000000000008935 | 6330 | Line Maintenance | H-8-2A ON OAKLAWN DRIVE | 100% | | $ 24,554 | 1988 | $ 16,534 | 2.54 | $ 41,964 | | $ - | $ 41,964 |
| 000000000008936 | 6330 | Line Maintenance | INTERCEPTOR SEWER H-17A | 100% | | $ 570,157 | 1988 | $ 383,945 | 2.54 | $ 974,442 | | $ - | $ 974,442 |
| 000000000008937 | 6330 | Line Maintenance | H17B SEWER | 100% | | $ 70,082 | 1988 | $ 47,193 | 2.54 | $ 119,776 | | $ - | $ 119,776 |
| 000000000008938 | 6330 | Line Maintenance | AIRPORT SEWER SYSTEM | 100% | | $ 105,969 | 1988 | $ 71,270 | 2.54 | $ 180,882 | | $ - | $ 180,882 |
| 000000000008939 | 6330 | Line Maintenance | SEWER DISTRICT #128 | 100% | | $ 34,925 | 1988 | $ 23,283 | 2.54 | $ 59,090 | | $ - | $ 59,090 |
| 000000000008940 | 6330 | Line Maintenance | MIDAS MUFFLER SEWER | 100% | | $ 18,955 | 1988 | $ 12,636 | 2.54 | $ 32,071 | | $ - | $ 32,071 |
| 000000000008941 | 6330 | Line Maintenance | SEWER DISTRICT #129 | 100% | | $ 9,683 | 1988 | $ 6,521 | 2.54 | $ 16,551 | | $ - | $ 16,551 |
| 000000000008948 | 6330 | Line Maintenance | DONATED SEWER LINES | 100% | | $ 941,400 | 1988 | $ 633,940 | 2.54 | $ 1,608,924 | 100% | $ 1,608,924 | $ - |
| 000000000008949 | 6330 | Line Maintenance | BROADWAY & MCBAINE SEWER | 100% | | $ 33,199 | 1988 | $ 22,328 | 2.54 | $ 56,668 | | $ - | $ 56,668 |
| 000000000009244 | 6330 | Line Maintenance | HIGHLANDS INTER. SEWER | 100% | | $ 11,700 | 1988 | $ 7,888 | 2.54 | $ 20,020 | | $ - | $ 20,020 |
| 000000000009286 | 6330 | Line Maintenance | INTERCEPTOR SEWER-STA. 5 | 100% | | $ 16,742 | 1989 | $ 11,430 | 2.49 | $ 28,406 | | $ - | $ 28,406 |
| 000000000009287 | 6330 | Line Maintenance | TRUNK SEWER B-10 | 100% | | $ 15,363 | 1989 | $ 10,488 | 2.49 | $ 26,066 | | $ - | $ 26,066 |
| 000000000009414 | 6323 | Treatment Plant /Field O&M | POLE BARN STORAGE FACIL. | | 100% | $ 38,506 | 1989 | $ 6,096 | 2.49 | $ 15,149 | | $ - | $ 15,149 |
| 000000000009481 | 6310 | Administration | LAND | | 100% | $ 60,800 | 1990 | $ 60,800 | 2.42 | $ 147,366 | | $ - | $ 147,366 |
| 000000000009803 | 6330 | Line Maintenance | DONATED SEWER LINES-FY 90 | 100% | | $ 1,042,740 | 1990 | $ 723,246 | 2.42 | $ 1,752,988 | 100% | $ 1,752,988 | $ - |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000009805 | 6330 | Line Maintenance | SEWER PRESSURE GROUTING | 100% | | $ 59,635 | 1990 | $ 41,356 | 2.42 | $ 100,238 | | $ - | $ 100,238 |
| 000000000010137 | 6330 | Line Maintenance | DONATED SEWER LINES FY91 | 100% | | $ 1,240,260 | 1991 | $ 871,208 | 2.37 | $ 2,066,559 | 100% | $ 2,066,559 | $ - |
| 000000000010188 | 6330 | Line Maintenance | TRUNK SEWER H-9, PHASE II | 100% | | $ 27,266 | 1991 | $ 19,187 | 2.37 | $ 45,514 | | $ - | $ 45,514 |
| 000000000010189 | 6330 | Line Maintenance | SEWER LINE REHAB-1990 | 100% | | $ 128,136 | 1991 | $ 90,170 | 2.37 | $ 213,888 | | $ - | $ 213,888 |
| 000000000010190 | 6330 | Line Maintenance | BC JAIL SEWER EXT,B-13 II | 100% | | $ 86,384 | 1991 | $ 60,790 | 2.37 | $ 144,197 | | $ - | $ 144,197 |
| 000000000010191 | 6330 | Line Maintenance | INTERCEPT SEW H-8-2B/B-10 | 100% | | $ 68,773 | 1991 | $ 48,395 | 2.37 | $ 114,797 | | $ - | $ 114,797 |
| 000000000010192 | 6330 | Line Maintenance | TRUNK SEWER B-4 | 100% | | $ 187,433 | 1991 | $ 131,898 | 2.37 | $ 312,871 | | $ - | $ 312,871 |
| 000000000010193 | 6323 | Treatment Plant /Field O&M | DIGESTOR COVER | | 100% | $ 261,642 | 1991 | $ 57,222 | 2.37 | $ 135,733 | | $ - | $ 135,733 |
| 000000000010194 | 6320 | Treatment Plant /Field O&M | WASTEWATER ALT. SLUDY | | 100% | $ 217,924 | 1991 | $ 58,113 | 2.37 | $ 137,847 | 100% | $ 137,847 | $ - |
| 000000000010195 | 6330 | Line Maintenance | SEWER DISTRICT #127 | 100% | | $ 14,771 | 1991 | $ 10,395 | 2.37 | $ 24,658 | | $ - | $ 24,658 |
| 000000000010196 | 6330 | Line Maintenance | B-6 TRUNK SEWER | 100% | | $ 44,365 | 1991 | $ 31,220 | 2.37 | $ 74,057 | | $ - | $ 74,057 |
| 000000000010197 | 6330 | Line Maintenance | SEWER DIST#132 CRSTLD/ROL | 100% | | $ 28,770 | 1991 | $ 20,245 | 2.37 | $ 48,023 | | $ - | $ 48,023 |
| 000000000010198 | 6330 | Line Maintenance | MORRIS INTERCEPTOR SEWER | 100% | | $ 20,716 | 1991 | $ 14,577 | 2.37 | $ 34,578 | | $ - | $ 34,578 |
| 000000000010200 | 6323 | Treatment Plant /Field O&M | FUEL STORAGE TANKS | | 100% | $ 28,167 | 1991 | $ 4,590 | 2.37 | $ 10,888 | | $ - | $ 10,888 |
| 000000000010796 | 6330 | Line Maintenance | SEWER DIST #134 | 100% | | $ 28,904 | 1992 | $ 20,632 | 2.30 | $ 47,471 | | $ - | $ 47,471 |
| 000000000010797 | 6330 | Line Maintenance | SEWER DIST #135 | 100% | | $ 6,477 | 1992 | $ 4,624 | 2.30 | $ 10,638 | | $ - | $ 10,638 |
| 000000000010798 | 6330 | Line Maintenance | LITTLE BONNE FEMME PUMP | 100% | | $ 1,108,318 | 1992 | $ 323,259 | 2.30 | $ 743,755 | | $ - | $ 743,755 |
| 000000000010799 | 6330 | Line Maintenance | DONATED SEWER LINES-FY92 | 100% | | $ 2,035,290 | 1992 | $ 1,452,799 | 2.30 | $ 3,342,601 | 100% | $ 3,342,601 | $ - |
| 000000000011344 | 6330 | Line Maintenance | DONATED SEWER LINES-FY93 | 100% | | $ 1,035,150 | 1993 | $ 749,350 | 2.20 | $ 1,649,462 | 100% | $ 1,649,462 | $ - |
| 000000000011348 | 6330 | Line Maintenance | TRUNK SEWER H-15 | 100% | | $ 16,486 | 1993 | $ 11,933 | 2.20 | $ 26,266 | | $ - | $ 26,266 |
| 000000000011349 | 6330 | Line Maintenance | ASHBY WEST SEWERS | 100% | | $ 29,715 | 1993 | $ 21,512 | 2.20 | $ 47,351 | | $ - | $ 47,351 |
| 000000000011350 | 6330 | Line Maintenance | SEWER REHAB H-15 | 100% | | $ 37,570 | 1993 | $ 27,190 | 2.20 | $ 59,850 | | $ - | $ 59,850 |
| 000000000011351 | 6330 | Line Maintenance | H-21/EP-2 SEWER PROJECTS | 100% | | $ 810,939 | 1993 | $ 587,080 | 2.20 | $ 1,292,273 | | $ - | $ 1,292,273 |
| 000000000011537 | 6323 | Treatment Plant /Field O&M | NEW ROOF FOR DIGESTOR | | 100% | $ 31,995 | 1993 | $ 9,338 | 2.20 | $ 20,555 | | $ - | $ 20,555 |
| 000000000012186 | 6324 | Treatment Plant /Field O&M | LABCONCO FUME HOOD/BLOWER | | 100% | $ 9,363 | 1994 | $ 195 | 2.12 | $ 414 | | $ - | $ 414 |
| 000000000012249 | 6330 | Line Maintenance | DONATED SEWER LINES--FY94 | 100% | | $ 3,455,092 | 1994 | $ 2,536,060 | 2.12 | $ 5,378,808 | 100% | $ 5,378,808 | $ - |
| 000000000012327 | 6330 | Line Maintenance | SEWER DISTRICT #131 | 100% | | $ 30,941 | 1993 | $ 22,425 | 2.20 | $ 49,361 | | $ - | $ 49,361 |
| 000000000012940 | 6320 | Treatment Plant /Field O&M | SLUDGE INJECTION BASIN | | 100% | $ 15,194 | 1995 | $ 1,519 | 2.10 | $ 3,184 | | $ - | $ 3,184 |
| 000000000012964 | 6321 | Treatment Plant /Field O&M | 15KW ENGINE/GENERATOR | | 100% | $ 13,707 | 1995 | $ 1,371 | 2.10 | $ 2,874 | 100% | $ 2,874 | $ - |
| 000000000013135 | 6330 | Line Maintenance | FY95 DONATED SEWER LINES | 100% | | $ 1,318,440 | 1995 | $ 981,061 | 2.10 | $ 2,056,581 | 100% | $ 2,056,581 | $ - |
| 000000000013136 | 6330 | Line Maintenance | SEW DIST #130-ST CHAS RD | 100% | | $ 107,763 | 1995 | $ 80,187 | 2.10 | $ 168,094 | | $ - | $ 168,094 |
| 000000000013137 | 6310 | Administration | WETLANDS | | 100% | $ 22,379,018 | 1995 | $ 8,202,479 | 2.10 | $ 17,194,714 | | $ - | $ 17,194,714 |
| 000000000013138 | 6310 | Administration | WETLANDS 93 FLOOD REPAIR | | 100% | $ 888,633 | 1995 | $ 325,835 | 2.10 | $ 683,042 | | $ - | $ 683,042 |
| 000000000013683 | 6330 | Line Maintenance | GEORGETOWN STN INTERCEPTO | 100% | | $ 62,895 | 1996 | $ 47,384 | 2.04 | $ 96,662 | | $ - | $ 96,662 |
| 000000000013740 | 6330 | Line Maintenance | DONATED SEWER LINES FY96 | 100% | | $ 2,483,699 | 1996 | $ 1,873,227 | 2.04 | $ 3,821,347 | 100% | $ 3,821,347 | $ - |
| 000000000013748 | 6330 | Line Maintenance | N HAMPTON VILL SEW EXTENS | 100% | | $ 100,071 | 1996 | $ 75,475 | 2.04 | $ 153,967 | | $ - | $ 153,967 |
| 000000000013749 | 6330 | Line Maintenance | HERITAGE MEAD TRUCK SEWER | 100% | | $ 109,060 | 1996 | $ 82,254 | 2.04 | $ 167,797 | | $ - | $ 167,797 |
| 000000000013757 | 6320 | Treatment Plant /Field O&M | SLUDGE INJECTION LAND | 100% | | $ 411,942 | 1996 | $ 411,942 | 2.04 | $ 840,353 | | $ - | $ 840,353 |
| 000000000013759 | 6330 | Line Maintenance | FY95 SEWER MAIN REHAB | 100% | | $ 48,060 | 1996 | $ 36,248 | 2.04 | $ 73,945 | | $ - | $ 73,945 |
| 000000000013760 | 6330 | Line Maintenance | SEWER DISTRICT 143 | 100% | | $ 71,219 | 1996 | $ 53,720 | 2.04 | $ 109,588 | | $ - | $ 109,588 |
| 000000000013761 | 6330 | Line Maintenance | SEWER DISTRICT #147 | 100% | | $ 23,022 | 1996 | $ 17,364 | 2.04 | $ 35,423 | | $ - | $ 35,423 |
| 000000000013762 | 6330 | Line Maintenance | SEWER DIST #140 WORLEY ST | 100% | | $ 16,426 | 1996 | $ 12,390 | 2.04 | $ 25,274 | | $ - | $ 25,274 |
| 000000000013939 | 6330 | Line Maintenance | RT 763 SEWER MODIFICATION | 100% | | $ 7,135 | 1997 | $ 5,414 | 1.97 | $ 10,659 | | $ - | $ 10,659 |
| 000000000013979 | 6330 | Line Maintenance | RT TT SEWER RELOCATION | 100% | | $ 12,658 | 1997 | $ 9,600 | 1.97 | $ 18,902 | | $ - | $ 18,902 |
| 000000000015624 | 6330 | Line Maintenance | DONATED SEWER LINES-FY89 | 100% | | $ 1,006,830 | 1989 | $ 688,170 | 2.49 | $ 1,710,227 | 100% | $ 1,710,227 | $ - |
| 000000000020248 | 6323 | Treatment Plant /Field O&M | LIQ WASTE RECEIVING STN | | 100% | $ 105,180 | 1997 | $ 10,518 | 1.97 | $ 20,709 | | $ - | $ 20,709 |
| 000000000020442 | 6330 | Line Maintenance | FY97 DONATED SEWER LINES | 100% | | $ 1,055,718 | 1997 | $ 806,896 | 1.97 | $ 1,588,711 | 100% | $ 1,588,711 | $ - |
| 000000000020443 | 6330 | Line Maintenance | LITTLE BONNE FEMME FORCE | 100% | | $ 80,786 | 1997 | $ 61,746 | 1.97 | $ 121,573 | | $ - | $ 121,573 |
| 000000000020444 | 6320 | Treatment Plant /Field O&M | SLUDGE INJECTION FACILITY | | 100% | $ 110,055 | 1997 | $ 84,116 | 1.97 | $ 165,617 | | $ - | $ 165,617 |
| 000000000020531 | 6330 | Line Maintenance | IMPROVEMENTS | 100% | | $ 35,000 | 1970 | $ - | 8.30 | $ - | | $ - | $ - |
| 000000000020532 | 6330 | Line Maintenance | IMPROVEMENTS | 100% | | $ 8,477 | 1957 | $ - | 15.84 | $ - | | $ - | $ - |
| 000000000020533 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 179,040 | 1920 | $ - | 45.69 | $ - | | $ - | $ - |
| 000000000020534 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 40,724 | 1930 | $ 3,366 | 56.50 | $ 190,170 | | $ - | $ 190,170 |
| 000000000020535 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 87,201 | 1933 | $ 10,436 | 67.47 | $ 704,089 | | $ - | $ 704,089 |
| 000000000020536 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 181,019 | 1940 | $ 33,914 | 47.39 | $ 1,607,280 | | $ - | $ 1,607,280 |
| 000000000020537 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 55,843 | 1950 | $ 15,953 | 22.49 | $ 358,758 | | $ - | $ 358,758 |
| 000000000020538 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 70,542 | 1953 | $ 22,635 | 19.12 | $ 432,667 | | $ - | $ 432,667 |
| 000000000020539 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 570,409 | 1956 | $ 199,079 | 16.57 | $ 3,299,515 | | $ - | $ 3,299,515 |
| 000000000020540 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 238,163 | 1960 | $ 90,830 | 13.92 | $ 1,264,251 | | $ - | $ 1,264,251 |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000020541 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 82,726 | 1963 | $ 34,013 | 12.73 | $ 432,957 | | $ - | $ 432,957 |
| 000000000020542 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 408,467 | 1964 | $ 173,898 | 12.25 | $ 2,130,832 | | $ - | $ 2,130,832 |
| 000000000020543 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 158,130 | 1969 | $ 71,771 | 9.04 | $ 648,664 | | $ - | $ 648,664 |
| 000000000020544 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 905,630 | 1970 | $ 444,334 | 8.30 | $ 3,690,163 | | $ - | $ 3,690,163 |
| 000000000020545 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 305,665 | 1972 | $ 153,410 | 6.54 | $ 1,003,694 | | $ - | $ 1,003,694 |
| 000000000020546 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 229,246 | 1973 | $ 119,099 | 6.05 | $ 720,822 | | $ - | $ 720,822 |
| 000000000020547 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 11,049 | 1974 | $ 5,641 | 5.68 | $ 32,026 | | $ - | $ 32,026 |
| 000000000020548 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 539,179 | 1975 | $ 290,933 | 5.18 | $ 1,508,473 | | $ - | $ 1,508,473 |
| 000000000020549 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 102,738 | 1976 | $ 56,550 | 4.78 | $ 270,126 | | $ - | $ 270,126 |
| 000000000020550 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 3,113,909 | 1977 | $ 1,742,194 | 4.45 | $ 7,756,762 | | $ - | $ 7,756,762 |
| 000000000020551 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 216,000 | 1969 | $ 103,490 | 9.04 | $ 935,331 | | $ - | $ 935,331 |
| 000000000020552 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 138,400 | 1970 | $ 67,677 | 8.30 | $ 562,054 | | $ - | $ 562,054 |
| 000000000020553 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 66,600 | 1971 | $ 33,224 | 7.25 | $ 241,021 | | $ - | $ 241,021 |
| 000000000020554 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 99,000 | 1972 | $ 50,418 | 6.54 | $ 329,866 | | $ - | $ 329,866 |
| 000000000020555 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 320,000 | 1973 | $ 166,169 | 6.05 | $ 1,005,707 | | $ - | $ 1,005,707 |
| 000000000020556 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 748,000 | 1974 | $ 396,033 | 5.68 | $ 2,248,589 | | $ - | $ 2,248,589 |
| 000000000020557 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 257,400 | 1975 | $ 138,857 | 5.18 | $ 719,968 | | $ - | $ 719,968 |
| 000000000020558 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 231,540 | 1976 | $ 127,226 | 4.78 | $ 607,735 | | $ - | $ 607,735 |
| 000000000020559 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 420,264 | 1977 | $ 235,078 | 4.45 | $ 1,046,638 | | $ - | $ 1,046,638 |
| 000000000020562 | 6330 | Line Maintenance | UPPER HINKSON SEWER LINE | 100% | | $ 410,364 | 1978 | $ 232,471 | 4.13 | $ 960,460 | | $ - | $ 960,460 |
| 000000000020564 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 220,265 | 1977 | $ 124,037 | 4.45 | $ 552,251 | | $ - | $ 552,251 |
| 000000000020565 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 156,559 | 1978 | $ 88,560 | 4.13 | $ 365,886 | | $ - | $ 365,886 |
| 000000000020566 | 6330 | Line Maintenance | SEWER LINES | 100% | | $ 294,060 | 1978 | $ 168,565 | 4.13 | $ 696,428 | | $ - | $ 696,428 |
| 000000000020590 | 6330 | Line Maintenance | SEWER LINES DONATED | 100% | | $ 398,265 | 1979 | $ 231,986 | 3.82 | $ 886,005 | 100% | $ 886,005 | $ - |
| 000000000020593 | 6330 | Line Maintenance | LAND-UP BEAR-PERCHE-12 | 100% | | $ 20,517 | 1979 | $ 20,517 | 3.82 | $ 78,359 | | $ - | $ 78,359 |
| 000000000020596 | 6330 | Line Maintenance | LAND-TRUNK SEW ESMTS | 100% | | $ 5,704 | 1980 | $ 5,704 | 3.54 | $ 20,208 | | $ - | $ 20,208 |
| 000000000020600 | 6330 | Line Maintenance | SEWER LINES DONATED | 100% | | $ 879,725 | 1981 | $ 530,204 | 3.24 | $ 1,720,218 | 100% | $ 1,720,218 | $ - |
| 000000000020601 | 6330 | Line Maintenance | SEWER DISTRICT 113 | 100% | | $ 171,253 | 1981 | $ 103,214 | 3.24 | $ 334,872 | | $ - | $ 334,872 |
| 000000000020602 | 6330 | Line Maintenance | SEWER DISTRICT 115 | 100% | | $ 78,979 | 1981 | $ 47,601 | 3.24 | $ 154,438 | | $ - | $ 154,438 |
| 000000000020603 | 6330 | Line Maintenance | SEWER LINES CAPEN PARK | 100% | | $ 29,052 | 1981 | $ 679 | 3.24 | $ 2,203 | | $ - | $ 2,203 |
| 000000000020605 | 6330 | Line Maintenance | SEWER LINES DONATED | 100% | | $ 360,220 | 1982 | $ 220,741 | 3.00 | $ 661,882 | 100% | $ 661,882 | $ - |
| 000000000020610 | 6330 | Line Maintenance | POWELL TRAILER VILLAGE | 100% | | $ 37,803 | 1982 | $ 23,166 | 3.00 | $ 69,463 | | $ - | $ 69,463 |
| 000000000020611 | 6330 | Line Maintenance | SEWER GROUTING | 100% | | $ 34,141 | 1982 | $ 20,921 | 3.00 | $ 62,730 | | $ - | $ 62,730 |
| 000000000020619 | 6330 | Line Maintenance | SEWER LINES DONATED | 100% | | $ 38,770 | 1983 | $ 24,150 | 2.82 | $ 68,120 | 100% | $ 68,120 | $ - |
| 000000000021078 | 6330 | Line Maintenance | DONATED SEWER LINES FY98 | 100% | | $ 579,876 | 1998 | $ 449,063 | 1.94 | $ 869,930 | 100% | $ 869,930 | $ - |
| 000000000021079 | 6323 | Treatment Plant /Field O&M | STRUCTURES & IMPROVEMENTS | | 100% | $ 568,301 | 1998 | $ 250,999 | 1.94 | $ 486,239 | | $ - | $ 486,239 |
| 000000000021080 | 6323 | Treatment Plant /Field O&M | FLOOD RELIEF STRUCTURES | | 100% | $ 23,800 | 1998 | $ 10,512 | 1.94 | $ 20,364 | | $ - | $ 20,364 |
| 000000000021081 | 6330 | Line Maintenance | SEWER DIST #138 ETI | 100% | | $ 108,838 | 1998 | $ 84,277 | 1.94 | $ 163,262 | | $ - | $ 163,262 |
| 000000000021082 | 6315 | Engineering | WASTEWATER FAC PLAN AMEND #6 | | 100% | $ 11,800 | 1998 | $ - | 1.94 | $ - | 100% | $ - | $ - |
| 000000000021344 | 6330 | Line Maintenance | HYDRAULIC BREAKER ATTACHMENT | 100% | | $ 6,995 | 1999 | $ 700 | 1.89 | $ 1,324 | | $ - | $ 1,324 |
| 000000000021383 | 6320 | Treatment Plant /Field O&M | 1999 ACRO 6000 GAL TANKER TRAILER | | 100% | $ 34,588 | 1999 | $ 3,459 | 1.89 | $ 6,547 | | $ - | $ 6,547 |
| 000000000021622 | 6330 | Line Maintenance | FY99 DONATED SEWER LINES | 100% | | $ 1,368,119 | 1999 | $ 1,073,305 | 1.89 | $ 2,031,497 | 100% | $ 2,031,497 | $ - |
| 000000000021627 | 6330 | Line Maintenance | SEWER DIST #136 OLIVE ST. | 100% | | $ 45,032 | 1999 | $ 35,327 | 1.89 | $ 66,866 | | $ - | $ 66,866 |
| 000000000021628 | 6310 | Administration | FLOOD INTAKE WTU #3 | | 100% | $ 186,968 | 1999 | $ 87,266 | 1.89 | $ 165,173 | | $ - | $ 165,173 |
| 000000000021629 | 6330 | Line Maintenance | MC-7 TRUNK SEWER | 100% | | $ 140,236 | 1999 | $ 110,018 | 1.89 | $ 208,236 | | $ - | $ 208,236 |
| 000000000021630 | 6330 | Line Maintenance | SEWER DISTRICT #137 | 100% | | $ 17,378 | 1999 | $ 13,633 | 1.89 | $ 25,804 | | $ - | $ 25,804 |
| 000000000021941 | 6320 | Treatment Plant /Field O&M | 2000 CASE 721C WHEEL LOADER | | 100% | $ 123,138 | 2000 | $ 12,314 | 1.84 | $ 22,701 | 100% | $ 22,701 | $ - |
| 000000000022030 | 6323 | Treatment Plant /Field O&M | FLYGT SLUDGE INJECTION MIXER | | 100% | $ 5,664 | 2000 | $ 566 | 1.84 | $ 1,044 | | $ - | $ 1,044 |
| 000000000022032 | 6330 | Line Maintenance | STANLEY HYDRAULIC COMPACTOR | 100% | | $ 6,350 | 2000 | $ 635 | 1.84 | $ 1,171 | | $ - | $ 1,171 |
| 000000000022073 | 6323 | Treatment Plant /Field O&M | SULLIVAN DIESEL AIR COMPRESSOR | | 100% | $ 12,132 | 2000 | $ 1,213 | 1.84 | $ 2,237 | | $ - | $ 2,237 |
| 000000000022105 | 6323 | Treatment Plant /Field O&M | FLYGT MODEL 4670 MIXER & GUIDE | | 100% | $ 18,955 | 2000 | $ 1,896 | 1.84 | $ 3,494 | | $ - | $ 3,494 |
| 000000000022123 | 6330 | Line Maintenance | H-4 TRUNK SEWER | 100% | | $ 162,625 | 2000 | $ 129,224 | 1.84 | $ 238,232 | | $ - | $ 238,232 |
| 000000000022124 | 6330 | Line Maintenance | HINKSON CREEK BANK REPAIRS | 100% | | $ 57,392 | 2000 | $ 28,054 | 1.84 | $ 51,719 | | $ - | $ 51,719 |
| 000000000022125 | 6330 | Line Maintenance | RT B SOUTH | 100% | | $ 88,000 | 2000 | $ 69,927 | 1.84 | $ 128,914 | | $ - | $ 128,914 |
| 000000000022126 | 6330 | Line Maintenance | RICHMOND AVE. RELOCATION | 100% | | $ 15,000 | 2000 | $ 11,918 | 1.84 | $ 21,972 | | $ - | $ 21,972 |
| 000000000022160 | 6330 | Line Maintenance | DONATED SEWER LINES FY00 | 100% | | $ 3,387,793 | 2000 | $ 2,691,984 | 1.84 | $ 4,962,841 | 100% | $ 4,962,841 | $ - |
| 000000000022335 | 6323 | Treatment Plant /Field O&M | MODULAR FIBERGLASS BUILDING | | 100% | $ 6,363 | 2001 | $ 636 | 1.81 | $ 1,151 | | $ - | $ 1,151 |
| 000000000022336 | 6330 | Line Maintenance | HYDRAULIC SHORING BOX | 100% | | $ 8,158 | 2001 | $ 816 | 1.81 | $ 1,475 | | $ - | $ 1,475 |
| 000000000022362 | 6320 | Treatment Plant /Field O&M | WESTERDORF FRONT END LOADER | | 100% | $ 5,239 | 2001 | $ 524 | 1.81 | $ 947 | 100% | $ 947 | $ - |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000022547 | 6330 | Line Maintenance | FY01 DONATED SEWER LINES | 100% | | $ 1,660,780 | 2001 | $ 1,336,453 | 1.81 | $ 2,416,861 | 100% | $ 2,416,861 | $ - |
| 000000000022549 | 6310 | Administration | WETLANDS UNIT NO. 4 | | 100% | $ 3,988,141 | 2001 | $ 2,061,856 | 1.81 | $ 3,728,688 | | $ - | $ 3,728,688 |
| 000000000022550 | 6330 | Line Maintenance | B16 & B17 SEWERS | 100% | | $ 1,340,335 | 2001 | $ 1,078,517 | 1.81 | $ 1,950,406 | | $ - | $ 1,950,406 |
| 000000000022551 | 6330 | Line Maintenance | COW BRANCH OUTFALL | 100% | | $ 2,071,509 | 2001 | $ 1,668,639 | 1.81 | $ 3,017,589 | | $ - | $ 3,017,589 |
| 000000000022552 | 6330 | Line Maintenance | C-6 INTERCEPTOR | 100% | | $ 218,676 | 2001 | $ 175,971 | 1.81 | $ 318,229 | | $ - | $ 318,229 |
| 000000000022553 | 6330 | Line Maintenance | STREAMBANK REPAIR WTU #3 | 100% | | $ 1,494,814 | 2001 | $ 772,320 | 1.81 | $ 1,396,675 | | $ - | $ 1,396,675 |
| 000000000022554 | 6330 | Line Maintenance | RT AC SEWER RELOCATION | 100% | | $ 141,370 | 2001 | $ 113,762 | 1.81 | $ 205,728 | | $ - | $ 205,728 |
| 000000000022555 | 6315 | Engineering | CAPACITY ANAL MILL CREEK | 100% | | $ 59,418 | 2001 | $ 30,699 | 1.81 | $ 55,516 | 100% | $ 55,516 | $ - |
| 000000000022556 | 6330 | Line Maintenance | SEW DIST #155 MARION/MEDAVISTA | 100% | | $ 79,795 | 2001 | $ 64,270 | 1.81 | $ 116,227 | | $ - | $ 116,227 |
| 000000000022909 | 6330 | Line Maintenance | 2002 STEP VAN | 100% | | $ 45,182 | 2002 | $ 6,777 | 1.75 | $ 11,889 | | $ - | $ 11,889 |
| 000000000022912 | 6323 | Treatment Plant /Field O&M | SLUDGE INJECTION BASIN MIXER | | 100% | $ 24,989 | 2002 | $ 2,499 | 1.75 | $ 4,384 | | $ - | $ 4,384 |
| 000000000022954 | 6320 | Treatment Plant /Field O&M | 2002 FORD TM125 TRACTOR | | 100% | $ 47,279 | 2002 | $ 4,728 | 1.75 | $ 8,294 | 100% | $ 8,294 | $ - |
| 000000000022974 | 6330 | Line Maintenance | DONATED SEWER LINES FY02 | 100% | | $ 1,423,950 | 2002 | $ 1,160,256 | 1.75 | $ 2,035,348 | 100% | $ 2,035,348 | $ - |
| 000000000022975 | 6330 | Line Maintenance | SEWER MAIN REHAB | 100% | | $ 1,071,880 | 2002 | $ 873,383 | 1.75 | $ 1,532,108 | | $ - | $ 1,532,108 |
| 000000000022976 | 6330 | Line Maintenance | AMERICAN LEGION PARK SEWER | 100% | | $ 129,841 | 2002 | $ 105,829 | 1.75 | $ 185,648 | | $ - | $ 185,648 |
| 000000000022977 | 6330 | Line Maintenance | SEWER DIST #152 SPRING VALLEY | 100% | | $ 30,477 | 2002 | $ 24,834 | 1.75 | $ 43,564 | | $ - | $ 43,564 |
| 000000000022978 | 6321 | Treatment Plant /Field O&M | FLOREA PROPERTY | | 100% | $ 186,179 | 2002 | $ 186,179 | 1.75 | $ 326,600 | | $ - | $ 326,600 |
| 000000000022979 | 6330 | Line Maintenance | FY02 SEWER REHAB | 100% | | $ 485,715 | 2002 | $ 395,752 | 1.75 | $ 694,237 | | $ - | $ 694,237 |
| 000000000023070 | 6321 | Treatment Plant /Field O&M | SLUDGE LEVEL MONITORING SYSTEM | | 100% | $ 5,536 | 2003 | $ 554 | 1.71 | $ 948 | | $ - | $ 948 |
| 000000000023143 | 6324 | Treatment Plant /Field O&M | ION CHROMATOGRAPH | | 100% | $ 39,251 | 2003 | $ 3,925 | 1.71 | $ 6,724 | 100% | $ 6,724 | $ - |
| 000000000023164 | 6323 | Treatment Plant /Field O&M | PUMP FOR CLEAR CREEK | | 100% | $ 59,500 | 2003 | $ 5,950 | 1.71 | $ 10,193 | | $ - | $ 10,193 |
| 000000000023171 | 6330 | Line Maintenance | FY03 DONATED SEWER LINES | 100% | | $ 2,561,259 | 2003 | $ 2,112,823 | 1.71 | $ 3,619,674 | 100% | $ 3,619,674 | $ - |
| 000000000023172 | 6330 | Line Maintenance | LEISURE HILLS SUBDIVISION | 100% | | $ 7,700 | 2003 | $ 6,352 | 1.71 | $ 10,882 | | $ - | $ 10,882 |
| 000000000023173 | 6330 | Line Maintenance | SEWER DISTRICT #144 | 100% | | $ 81,595 | 2003 | $ 67,310 | 1.71 | $ 115,315 | | $ - | $ 115,315 |
| 000000000023281 | 6321 | Treatment Plant /Field O&M | RHINO BOOM MOWER | | 100% | $ 13,400 | 2004 | $ 1,340 | 1.61 | $ 2,160 | | $ - | $ 2,160 |
| 000000000023353 | 6330 | Line Maintenance | DONATED SEWER LINES FY04 | 100% | | $ 1,674,339 | 2004 | $ 1,398,101 | 1.61 | $ 2,253,659 | 100% | $ 2,253,659 | $ - |
| 000000000023395 | 6330 | Line Maintenance | GRINDSTONE CREEK/LOW SEWER | 100% | | $ 3,327,450 | 2004 | $ 2,778,480 | 1.61 | $ 4,478,752 | | $ - | $ 4,478,752 |
| 000000000023396 | 6330 | Line Maintenance | SEWER DIST #156 EDGEWOOD/WEST | 100% | | $ 108,851 | 2004 | $ 90,952 | 1.61 | $ 146,609 | | $ - | $ 146,609 |
| 000000000023397 | 6330 | Line Maintenance | EVERGREEN ACRES | 100% | | $ 257,511 | 2004 | $ 215,026 | 1.61 | $ 346,609 | | $ - | $ 346,609 |
| 000000000023398 | 6310 | Administration | FACILITY PLAN UPDATE | | 100% | $ 500,000 | 2004 | $ 417,508 | 1.61 | $ 672,999 | 100% | $ 672,999 | $ - |
| 000000000023399 | 6330 | Line Maintenance | SEWER DIST #157 ROLLINS | 100% | | $ 43,051 | 2004 | $ 35,952 | 1.61 | $ 57,953 | | $ - | $ 57,953 |
| 000000000023400 | 6330 | Line Maintenance | MC-6 CASCADES SEWER | 100% | | $ 168,645 | 2004 | $ 140,821 | 1.61 | $ 226,996 | | $ - | $ 226,996 |
| 000000000023534 | 6323 | Treatment Plant /Field O&M | 1992 INTL BOOM TANDEM TRK W/FLAT BED | | 100% | $ 80,000 | 2005 | $ 8,000 | 1.54 | $ 12,322 | | $ - | $ 12,322 |
| 000000000023606 | 6324 | Treatment Plant /Field O&M | SPECTROPHOMETER | | 100% | $ 74,156 | 2005 | $ 7,416 | 1.54 | $ 11,423 | 100% | $ 11,423 | $ - |
| 000000000023614 | 6320 | Treatment Plant /Field O&M | 2005 NEW HOLLAND TRACTOR | | 100% | $ 55,698 | 2005 | $ 5,570 | 1.54 | $ 8,579 | 100% | $ 8,579 | $ - |
| 000000000023645 | 6330 | Line Maintenance | DONATED SEWER LINES FY05 | 100% | | $ 5,160,360 | 2005 | $ 4,361,124 | 1.54 | $ 6,717,387 | 100% | $ 6,717,387 | $ - |
| 000000000023646 | 6330 | Line Maintenance | UPPER HINKSON OUTFALL RELIEF | 100% | | $ 2,628,737 | 2005 | $ 2,221,593 | 1.54 | $ 3,421,892 | | $ - | $ 3,421,892 |
| 000000000023647 | 6330 | Line Maintenance | SEWER DIST #141 GREEN VALLEY | 100% | | $ 24,223 | 2005 | $ 20,474 | 1.54 | $ 31,537 | | $ - | $ 31,537 |
| 000000000023648 | 6330 | Line Maintenance | CAPACITY ANALYSIS & SYST MAP | 100% | | $ 300,000 | 2005 | $ 185,000 | 1.54 | $ 284,953 | 100% | $ 284,953 | $ - |
| 000000000023649 | 6330 | Line Maintenance | SETTLER'S RIDGE B-20 | 100% | | $ 212,299 | 2005 | $ 179,418 | 1.54 | $ 276,355 | | $ - | $ 276,355 |
| 000000000023650 | 6330 | Line Maintenance | WALNUT BROOK INTERCEPTOR | 100% | | $ 114,273 | 2005 | $ 96,574 | 1.54 | $ 148,752 | | $ - | $ 148,752 |
| 000000000023651 | 6330 | Line Maintenance | FY04 SEWER MAIN REHAB | 100% | | $ 517,596 | 2005 | $ 437,429 | 1.54 | $ 673,767 | | $ - | $ 673,767 |
| 000000000023652 | 6323 | Treatment Plant /Field O&M | MLK DIGESTER REMOVAL | | 100% | $ 34,991 | 2005 | $ 29,572 | 1.54 | $ 45,550 | 100% | $ 45,550 | $ - |
| 000000000023653 | 6330 | Line Maintenance | AT&T SEWER EXTENSION | 100% | | $ 23,617 | 2005 | $ 19,960 | 1.54 | $ 30,743 | | $ - | $ 30,743 |
| 000000000023787 | 6321 | Treatment Plant /Field O&M | PORTABLE ENGINE DRIVEN 6" PUMP | | 100% | $ 29,677 | 2006 | $ 2,968 | 1.48 | $ 4,392 | | $ - | $ 4,392 |
| 000000000023989 | 6330 | Line Maintenance | DONATED SEWER LINES FY06 | 100% | | $ 7,088,265 | 2006 | $ 6,062,018 | 1.48 | $ 8,969,646 | 100% | $ 8,969,646 | $ - |
| 000000000023998 | 6320 | Treatment Plant /Field O&M | 2007 FREIGHTLINER ROAD TRACTOR | | 100% | $ 84,292 | 2006 | $ 8,429 | 1.48 | $ 12,472 | | $ - | $ 12,472 |
| 000000000023999 | 6330 | Line Maintenance | FY06 SEWER MAIN REHAB | 100% | | $ 984,778 | 2006 | $ 842,200 | 1.48 | $ 1,246,159 | | $ - | $ 1,246,159 |
| 000000000024000 | 6330 | Line Maintenance | SEWER DISTRICT #158 | 100% | | $ 60,515 | 2006 | $ 51,753 | 1.48 | $ 76,576 | | $ - | $ 76,576 |
| 000000000024001 | 6330 | Line Maintenance | S CAMPUS RELIEF SEWER PH I | 100% | | $ 184,710 | 2006 | $ 157,963 | 1.48 | $ 233,729 | | $ - | $ 233,729 |
| 000000000024002 | 6330 | Line Maintenance | CONCORDE OFFICE & IND PLAZA | 100% | | $ 35,192 | 2006 | $ 30,098 | 1.48 | $ 44,534 | | $ - | $ 44,534 |
| 000000000024003 | 6330 | Line Maintenance | S GRINDSTONE OUTFALL PH 2/3 | 100% | | $ 1,306,945 | 2006 | $ 1,117,724 | 1.48 | $ 1,653,837 | | $ - | $ 1,653,837 |
| 000000000024004 | 6330 | Line Maintenance | LIMERIK LAKE LOT 113A | 100% | | $ 30,124 | 2006 | $ 25,762 | 1.48 | $ 38,119 | | $ - | $ 38,119 |
| 000000000024005 | 6330 | Line Maintenance | EP-1 TRUNK - OPAL SMITH | 100% | | $ 214,584 | 2006 | $ 183,516 | 1.48 | $ 271,538 | | $ - | $ 271,538 |
| 000000000024030 | 6330 | Line Maintenance | COW BRANCH JJC PUMP STATION | 100% | | $ 58,253 | 2006 | $ 49,820 | 1.48 | $ 73,715 | | $ - | $ 73,715 |
| 000000000024086 | 6320 | Treatment Plant /Field O&M | HYDRAULIC TRASH PUMP ON TRAILE | | 100% | $ 23,338 | 2006 | $ 2,334 | 1.48 | $ 3,453 | | $ - | $ 3,453 |
| 000000000024131 | 6330 | Line Maintenance | CASE 4WD BACKHOE LOADER | 100% | | $ 83,833 | 2007 | $ 8,383 | 1.44 | $ 12,068 | | $ - | $ 12,068 |
| 000000000024297 | 6323 | Treatment Plant /Field O&M | SUBERSIBLE PUMP | | 100% | $ 12,435 | 2007 | $ 1,244 | 1.44 | $ 1,791 | | $ - | $ 1,791 |
| 000000000024321 | 6323 | Treatment Plant /Field O&M | SLUDGE GRINDER MUFFIN MONSTER | | 100% | $ 15,776 | 2007 | $ 1,578 | 1.44 | $ 2,272 | | $ - | $ 2,272 |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000024332 | 6323 | Treatment Plant /Field O&M | MOYNO 2000 CC SLUDGE PUMP | | 100% | $ 15,338 | 2007 | $ 1,534 | 1.44 | $ 2,208 | | $ - | $ 2,208 |
| 000000000024352 | 6315 | Engineering | 2008 CHEV K3500 1 TON 4X4 | 100% | | $ 29,140 | 2007 | $ 4,268 | 1.44 | $ 6,144 | 100% | $ 6,144 | $ - |
| 000000000024370 | 6330 | Line Maintenance | DONATED SEWER LINES FY07 | 100% | | $ 3,567,894 | 2007 | $ 3,087,369 | 1.44 | $ 4,444,506 | 100% | $ 4,444,506 | $ - |
| 000000000024443 | 6330 | Line Maintenance | H-21 ENLARGEMENT | 100% | | $ 824,093 | 2007 | $ 713,104 | 1.44 | $ 1,026,569 | | $ - | $ 1,026,569 |
| 000000000024444 | 6323 | Treatment Plant /Field O&M | CENTRIFUGE | | 100% | $ 1,849,641 | 2007 | $ - | 1.44 | $ - | | $ - | $ - |
| 000000000024445 | 6330 | Line Maintenance | SEWER DISTRICT #150 | 100% | | $ 196,760 | 2007 | $ 170,261 | 1.44 | $ 245,104 | | $ - | $ 245,104 |
| 000000000024446 | 6330 | Line Maintenance | CON AGG EP-3 TRUNK SEWER | 100% | | $ 454,950 | 2007 | $ 393,678 | 1.44 | $ 566,729 | | $ - | $ 566,729 |
| 000000000024447 | 6330 | Line Maintenance | H-17S S FORK GRINDSTONE | 100% | | $ 1,167,474 | 2007 | $ 1,010,218 | 1.44 | $ 1,454,287 | | $ - | $ 1,454,287 |
| 000000000024448 | 6330 | Line Maintenance | SEWER DISTRICT #149 | 100% | | $ 111,178 | 2007 | $ 96,205 | 1.44 | $ 138,494 | | $ - | $ 138,494 |
| 000000000024449 | 6330 | Line Maintenance | C-3 BRISTOL LAKE TRUNK SW | 100% | | $ 135,118 | 2007 | $ 116,920 | 1.44 | $ 168,315 | | $ - | $ 168,315 |
| 000000000024450 | 6330 | Line Maintenance | C-3 UMC S FARM TRUNK | 100% | | $ 303,049 | 2007 | $ 262,235 | 1.44 | $ 377,507 | | $ - | $ 377,507 |
| 000000000024480 | 6330 | Line Maintenance | 2008 BOBCAT T250 TRACK LOADER | 100% | | $ 50,332 | 2007 | $ 4,410 | 1.44 | $ 6,349 | | $ - | $ 6,349 |
| 000000000024499 | 6323 | Treatment Plant /Field O&M | 4" SUBMERSIBLE PUMP | | 100% | $ 13,371 | 2008 | $ - | 1.38 | $ - | | $ - | $ - |
| 000000000024526 | 6315 | Engineering | 2008 CHEVROLET SILVERADO K1500 | | 100% | $ 19,675 | 2008 | $ 2,951 | 1.38 | $ 4,073 | 100% | $ 4,073 | $ - |
| 000000000024527 | 6315 | Engineering | 2008 CHEVROLET SILVERADO 1500 | | 100% | $ 19,675 | 2008 | $ 2,951 | 1.38 | $ 4,073 | 100% | $ 4,073 | $ - |
| 000000000024648 | 6320 | Treatment Plant /Field O&M | 2008 CHEVROLET 1TON DUMP TRUCK | | 100% | $ 38,830 | 2008 | $ 3,883 | 1.38 | $ 5,359 | 100% | $ 5,359 | $ - |
| 000000000024653 | 6330 | Line Maintenance | 2008 CHEVROLET K3500 1-TON 4WD | 100% | | $ 42,425 | 2008 | $ 6,364 | 1.38 | $ 8,783 | 100% | $ 8,783 | $ - |
| 000000000024662 | 6323 | Treatment Plant /Field O&M | JWC MUFFIN MONSTER | | 100% | $ 15,776 | 2008 | $ 1,578 | 1.38 | $ 2,178 | | $ - | $ 2,178 |
| 000000000024664 | 6330 | Line Maintenance | DONATED SEWER LINES FY08 | 100% | | $ 1,329,357 | 2008 | $ 1,163,746 | 1.38 | $ 1,606,170 | 100% | $ 1,606,170 | $ - |
| 000000000024718 | 6330 | Line Maintenance | FY08 SEWER MAIN REHAB | 100% | | $ 785,966 | 2008 | $ 688,051 | 1.38 | $ 949,628 | | $ - | $ 949,628 |
| 000000000024719 | 6330 | Line Maintenance | SEWER DISTRICT #154 | 100% | | $ 724,383 | 2008 | $ 634,808 | 1.38 | $ 876,145 | | $ - | $ 876,145 |
| 000000000024720 | 6330 | Line Maintenance | S CAMPUS RELIEF SEWER PH II | 100% | | $ 312,397 | 2008 | $ 273,479 | 1.38 | $ 377,447 | | $ - | $ 377,447 |
| 000000000024721 | 6330 | Line Maintenance | BEAR CREEK OUTFALL EXTENSION | 100% | | $ 720,382 | 2008 | $ 630,891 | 1.38 | $ 870,738 | | $ - | $ 870,738 |
| 000000000024722 | 6330 | Line Maintenance | WTU#2 BERM REPAIR | 100% | | $ 238,180 | 2008 | $ 208,508 | 1.38 | $ 287,777 | | $ - | $ 287,777 |
| 000000000024723 | 6330 | Line Maintenance | H-13A TRUNK - MU HOSPITAL | 100% | | $ 632,563 | 2008 | $ 553,686 | 1.38 | $ 764,182 | | $ - | $ 764,182 |
| 000000000024797 | 6320 | Treatment Plant /Field O&M | WESTERN 8 FT SPREADER | | 100% | $ 5,411 | 2008 | $ 541 | 1.38 | $ 747 | 100% | $ 747 | $ - |
| 000000000024821 | 6330 | Line Maintenance | 2008 RAMVAC TRAILER-MOUNTED VAC | 100% | | $ 127,557 | 2009 | $ 12,756 | 1.34 | $ 17,071 | | $ - | $ 17,071 |
| 000000000024843 | 6330 | Line Maintenance | SELF-PROPELLED EASEMENT MACHIN | 100% | | $ 45,946 | 2009 | $ 4,595 | 1.34 | $ 6,149 | 100% | $ 6,149 | $ - |
| 000000000024866 | 6323 | Treatment Plant /Field O&M | SUBMERSIBLE 7.5 HP PUMPS | | 100% | $ 6,221 | 2009 | $ - | 1.34 | $ - | | $ - | $ - |
| 000000000024867 | 6323 | Treatment Plant /Field O&M | SUBMERSIBLE 7.5 HP PUMPS | | 100% | $ 6,221 | 2009 | $ - | 1.34 | $ - | | $ - | $ - |
| 000000000024881 | 6320 | Treatment Plant /Field O&M | 2009 DODGE RAM 2500 4X4 | | 100% | $ 18,911 | 2009 | $ 2,837 | 1.34 | $ 3,797 | 100% | $ 3,797 | $ - |
| 000000000024882 | 6323 | Treatment Plant /Field O&M | PROGRESSIVE CAVITY PUMP | | 100% | $ 15,338 | 2009 | $ 1,534 | 1.34 | $ 2,053 | | $ - | $ 2,053 |
| 000000000024900 | 6330 | Line Maintenance | 2009 SEWER JET TRUCK | 100% | | $ 164,897 | 2009 | $ 24,735 | 1.34 | $ 33,102 | | $ - | $ 33,102 |
| 000000000024915 | 6330 | Line Maintenance | 2009 FORD F350 | 100% | | $ 43,027 | 2009 | $ 6,454 | 1.34 | $ 8,637 | 100% | $ 8,637 | $ - |
| 000000000024947 | 6315 | Engineering | 2009 CHEVROLET SILVERADO 1500 4W | 100% | | $ 17,186 | 2009 | $ 2,578 | 1.34 | $ 3,450 | 100% | $ 3,450 | $ - |
| 000000000024960 | 6330 | Line Maintenance | DONATED SEWER LINES FY09 | 100% | | $ 1,149,969 | 2009 | $ 1,018,322 | 1.34 | $ 1,362,793 | 100% | $ 1,362,793 | $ - |
| 000000000025011 | 6330 | Line Maintenance | FY09 SEWER MAIN REHAB | 100% | | $ 1,442,451 | 2009 | $ 1,277,323 | 1.34 | $ 1,709,406 | | $ - | $ 1,709,406 |
| 000000000025012 | 6330 | Line Maintenance | SOUTHWEST OUTFALL RELIEF | 100% | | $ 1,044,130 | 2009 | $ 924,599 | 1.34 | $ 1,237,367 | | $ - | $ 1,237,367 |
| 000000000025013 | 6330 | Line Maintenance | BEAR CREEK BANK STABILIZATION | 100% | | $ 141,924 | 2009 | $ 125,914 | 1.34 | $ 168,507 | | $ - | $ 168,507 |
| 000000000025014 | 6330 | Line Maintenance | H-21-B INTERCEPTOR | 100% | | $ 163,741 | 2009 | $ 144,996 | 1.34 | $ 194,045 | | $ - | $ 194,045 |
| 000000000025015 | 6330 | Line Maintenance | RT 763 SEWER RELOCATION | 100% | | $ 116,518 | 2009 | $ 104,061 | 1.34 | $ 139,263 | | $ - | $ 139,263 |
| 000000000025016 | 6330 | Line Maintenance | FIRE STN #7 | 100% | | $ 35,993 | 2009 | $ 31,872 | 1.34 | $ 42,653 | | $ - | $ 42,653 |
| 000000000025065 | 6323 | Treatment Plant /Field O&M | 150 HP VERTICAL PUMP MOTOR | | 100% | $ 16,621 | 2010 | $ 1,662 | 1.30 | $ 2,166 | | $ - | $ 2,166 |
| 000000000025171 | 6322 | Treatment Plant /Field O&M | 2010 CATERPILLER FORKLIFT | | 100% | $ 49,285 | 2010 | $ 4,929 | 1.30 | $ 6,425 | | $ - | $ 6,425 |
| 000000000025172 | 6324 | Treatment Plant /Field O&M | MOISTURE ANALYZER | | 100% | $ 5,049 | 2010 | $ 505 | 1.30 | $ 658 | 100% | $ 658 | $ - |
| 000000000025173 | 6320 | Treatment Plant /Field O&M | 2010 CASE RUBBER TIRE LOADER | | 100% | $ 153,537 | 2010 | $ 15,354 | 1.30 | $ 20,013 | | $ - | $ 20,013 |
| 000000000025271 | 6330 | Line Maintenance | DONATED SEWER LINES FY10 | 100% | | $ 149,952 | 2010 | $ 134,301 | 1.30 | $ 175,057 | 100% | $ 175,057 | $ - |
| 000000000025280 | 6330 | Line Maintenance | FY10 SEWER MAIN REHAB | 100% | | $ 300,481 | 2010 | $ 269,117 | 1.30 | $ 350,786 | | $ - | $ 350,786 |
| 000000000025281 | 6330 | Line Maintenance | SEWER DISTRICT #159 | 100% | | $ 65,478 | 2010 | $ 58,644 | 1.30 | $ 76,440 | | $ - | $ 76,440 |
| 000000000025282 | 6330 | Line Maintenance | SEWER DISTRICT #148 | 100% | | $ 339,144 | 2010 | $ 303,745 | 1.30 | $ 395,923 | | $ - | $ 395,923 |
| 000000000025283 | 6330 | Line Maintenance | UPPER HINKSON - VANDIVER | 100% | | $ 28,515 | 2010 | $ 28,515 | 1.30 | $ 37,169 | | $ - | $ 37,169 |
| 000000000025284 | 6330 | Line Maintenance | UPPER HINKSON - VANDIVER | 100% | | $ 1,860,400 | 2010 | $ 1,860,400 | 1.30 | $ 2,424,974 | | $ - | $ 2,424,974 |
| 000000000025285 | 6330 | Line Maintenance | SEWER DISTRICT #162 | 100% | | $ 55,896 | 2010 | $ 50,064 | 1.30 | $ 65,256 | | $ - | $ 65,256 |
| 000000000025286 | 6330 | Line Maintenance | HUNT AVE | 100% | | $ 177,788 | 2010 | $ 159,291 | 1.30 | $ 207,630 | | $ - | $ 207,630 |
| 000000000025287 | 6330 | Line Maintenance | BRANDON RD | 100% | | $ 73,786 | 2010 | $ 66,084 | 1.30 | $ 86,139 | | $ - | $ 86,139 |
| 000000000025288 | 6330 | Line Maintenance | FIRE STATION 9 | 100% | | $ 26,692 | 2010 | $ 23,906 | 1.30 | $ 31,160 | | $ - | $ 31,160 |
| 000000000025335 | 6310 | Administration | 2011 CHEVROLET SILVERADO 1500 | 100% | | $ 20,996 | 2011 | $ 3,149 | 1.26 | $ 3,982 | 100% | $ 3,982 | $ - |
| 000000000025347 | 6324 | Treatment Plant /Field O&M | MANUAL DISTALLATION UNIT | | 100% | $ 8,075 | 2011 | $ 929 | 1.26 | $ 1,175 | | $ - | $ 1,175 |
| 000000000025348 | 6330 | Line Maintenance | 2011 CHEV SILVERADO 3/4 TON | 100% | | $ 25,000 | 2011 | $ 3,750 | 1.26 | $ 4,742 | 100% | $ 4,742 | $ - |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000025403 | 6315 | Engineering | 2011 FORD ESCAPE HYBRID 4X4 | 100% | | $ 28,604 | 2011 | $ 4,291 | 1.26 | $ 5,426 | 100% | $ 5,426 | $ - |
| 000000000025433 | 6330 | Line Maintenance | DONATED SEWER LINES FY11 | 100% | | $ 362,328 | 2011 | $ 328,169 | 1.26 | $ 414,981 | 100% | $ 414,981 | $ - |
| 000000000025482 | 6330 | Line Maintenance | FY11 SEWER MAIN REHAB | 100% | | $ 124,439 | 2011 | $ 112,707 | 1.26 | $ 142,521 | | $ - | $ 142,521 |
| 000000000025483 | 6330 | Line Maintenance | SEWER DIST 142 ANTHONY ST | 100% | | $ 99,314 | 2011 | $ 89,950 | 1.26 | $ 113,745 | | $ - | $ 113,745 |
| 000000000025484 | 6330 | Line Maintenance | HINKSON CREEK STREAMBANK | 100% | | $ 129,048 | 2011 | $ 98,937 | 1.26 | $ 125,109 | | $ - | $ 125,109 |
| 000000000025485 | 6330 | Line Maintenance | CLEAR CREEK PUMP STATION LAND | 100% | | $ 19,874 | 2011 | $ 19,874 | 1.26 | $ 25,131 | | $ - | $ 25,131 |
| 000000000025486 | 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 |
| 000000000025487 | 6330 | Line Maintenance | UNIV PARK SEWER RELOCATION | 100% | | $ 52,823 | 2011 | $ 47,843 | 1.26 | $ 60,499 | | $ - | $ 60,499 |
| 000000000025488 | 6330 | Line Maintenance | CASCADES PUMP STATION | 100% | | $ 407,651 | 2011 | $ 312,522 | 1.26 | $ 395,195 | | $ - | $ 395,195 |
| 000000000025489 | 6330 | Line Maintenance | SEWER DIST 164 | 100% | | $ 116,868 | 2011 | $ 105,851 | 1.26 | $ 133,852 | | $ - | $ 133,852 |
| 000000000025490 | 6330 | Line Maintenance | SEWER DIST 163 BALLENGER/AZTEC | 100% | | $ 77,270 | 2011 | $ 70,000 | 1.26 | $ 88,518 | | $ - | $ 88,518 |
| 000000000025491 | 6330 | Line Maintenance | SEWER DIST 166 THOMPSON/WYATT | 100% | | $ 53,686 | 2011 | $ 48,625 | 1.26 | $ 61,488 | | $ - | $ 61,488 |
| 000000000025492 | 6330 | Line Maintenance | PARKING GARAGE 6TH & WALNUT | 100% | | $ 21,000 | 2011 | $ 19,020 | 1.26 | $ 24,051 | | $ - | $ 24,051 |
| 000000000025493 | 6330 | Line Maintenance | GANS CREEK PUMP STATION | 100% | | $ 464,526 | 2011 | $ 356,137 | 1.26 | $ 450,347 | | $ - | $ 450,347 |
| 000000000025494 | 6330 | Line Maintenance | PCCE #9 WESTWOOD | 100% | | $ 113,588 | 2011 | $ 102,880 | 1.26 | $ 130,095 | | $ - | $ 130,095 |
| 000000000025495 | 6330 | Line Maintenance | RANGELINE SEWER | 100% | | $ 65,246 | 2011 | $ 59,095 | 1.26 | $ 74,728 | | $ - | $ 74,728 |
| 000000000025514 | 6323 | Treatment Plant /Field O&M | SELF PRIMING CENTRIFUGAL PUMP | | 100% | $ 40,737 | 2011 | $ 6,824 | 1.26 | $ 8,629 | | $ - | $ 8,629 |
| 000000000025515 | 6330 | Line Maintenance | 2012 FREIGHTLINER SEWER JET | 100% | | $ 189,968 | 2011 | $ 31,820 | 1.26 | $ 40,237 | | $ - | $ 40,237 |
| 000000000025537 | 6324 | Treatment Plant /Field O&M | WATER PURIFICATION SYSTEM | | 100% | $ 5,775 | 2011 | $ 1,054 | 1.26 | $ 1,333 | 100% | $ 1,333 | $ - |
| 000000000025553 | 6321 | Treatment Plant /Field O&M | WETLAND STATIONARY SAMPLER | | 100% | $ 5,718 | 2012 | $ 1,087 | 1.23 | $ 1,339 | 100% | $ 1,339 | $ - |
| 000000000025578 | 6330 | Line Maintenance | 2012 FORD F150 TRK PICKUP 1/2 TON | 100% | | $ 19,965 | 2012 | $ 2,995 | 1.23 | $ 3,690 | 100% | $ 3,690 | $ - |
| 000000000025590 | 6323 | Treatment Plant /Field O&M | BASIN WEIRS AND SCUM BAFFLES | | 100% | $ 10,200 | 2012 | $ 2,244 | 1.23 | $ 2,765 | | $ - | $ 2,765 |
| 000000000025591 | 6330 | Line Maintenance | LASER PROFILE SYSTEM | 100% | | $ 40,000 | 2012 | $ 9,096 | 1.23 | $ 11,207 | | $ - | $ 11,207 |
| 000000000025605 | 6315 | Engineering | 2012 JEEP PATRIOT | 100% | | $ 18,144 | 2012 | $ 2,722 | 1.23 | $ 3,354 | 100% | $ 3,354 | $ - |
| 000000000025638 | 6320 | Treatment Plant /Field O&M | MONITORING WELLS | | 100% | $ 24,883 | 2012 | $ 6,221 | 1.23 | $ 7,665 | | $ - | $ 7,665 |
| 000000000025639 | 6320 | Treatment Plant /Field O&M | 1995 34' ALUM PUSHER TRAILER | | 100% | $ 33,544 | 2012 | $ 8,096 | 1.23 | $ 9,975 | 100% | $ 9,975 | $ - |
| 000000000025640 | 6320 | Treatment Plant /Field O&M | 1995 34' ALUM PUSHER TRAILER | | 100% | $ 33,456 | 2012 | $ 8,081 | 1.23 | $ 9,957 | 100% | $ 9,957 | $ - |
| 000000000025645 | 6330 | Line Maintenance | DONATED SEWER LINES FY12 | 100% | | $ 450,585 | 2012 | $ 412,657 | 1.23 | $ 508,458 | 100% | $ 508,458 | $ - |
| 000000000025690 | 6330 | Line Maintenance | FY12 SEWER MAIN REHAB | 100% | | $ 310,448 | 2012 | $ 284,316 | 1.23 | $ 350,322 | | $ - | $ 350,322 |
| 000000000025691 | 6330 | Line Maintenance | SUGAR TREE HILLS INTERCEPTOR | 100% | | $ 172,129 | 2012 | $ 136,269 | 1.23 | $ 167,905 | | $ - | $ 167,905 |
| 000000000025692 | 6330 | Line Maintenance | PCCE #7 EDGEWOOD/WESTWOOD | 100% | | $ 129,617 | 2012 | $ 118,706 | 1.23 | $ 146,265 | | $ - | $ 146,265 |
| 000000000025693 | 6330 | Line Maintenance | SEWER DIST 165 MAPLE BLUFF | 100% | | $ 646,755 | 2012 | $ 593,079 | 1.23 | $ 730,766 | | $ - | $ 730,766 |
| 000000000025694 | 6330 | Line Maintenance | SEWER DIST 167 TIMBERHILL RD | 100% | | $ 384,408 | 2012 | $ 352,050 | 1.23 | $ 433,780 | | $ - | $ 433,780 |
| 000000000025695 | 6330 | Line Maintenance | N GRINDSTONE OUTFALL PH I | 100% | | $ 304,293 | 2012 | $ 278,679 | 1.23 | $ 343,376 | | $ - | $ 343,376 |
| 000000000025696 | 6330 | Line Maintenance | PCCE #13 HUNT COURT | 100% | | $ 31,481 | 2012 | $ 28,831 | 1.23 | $ 35,524 | | $ - | $ 35,524 |
| 000000000025697 | 6330 | Line Maintenance | BEAR CREEK BANK STABILIZATION | 100% | | $ 154,117 | 2012 | $ 122,009 | 1.23 | $ 150,334 | | $ - | $ 150,334 |
| 000000000025698 | 6330 | Line Maintenance | WOODRAIL PUMP STATION REPL | 100% | | $ 28,412 | 2012 | $ 22,493 | 1.23 | $ 27,715 | | $ - | $ 27,715 |
| 000000000025699 | 6330 | Line Maintenance | HINKSON CREEK OUTFALL REPL | 100% | | $ 532,607 | 2012 | $ 488,708 | 1.23 | $ 602,164 | | $ - | $ 602,164 |
| 000000000025700 | 6315 | Engineering | 5310 I70 DR SE (ROTH) | 100% | | $ 6,063 | 2012 | $ 6,063 | 1.23 | $ 7,471 | | $ - | $ 7,471 |
| 000000000028161 | 6320 | Treatment Plant /Field O&M | 3 POINT DISK | | 100% | $ 8,250 | 2012 | $ 2,186 | 1.23 | $ 2,694 | | $ - | $ 2,694 |
| 000000000028203 | 6330 | Line Maintenance | 2013 E80 BOBCAT EXCAVATOR | 100% | | $ 81,855 | 2013 | $ 25,375 | 1.20 | $ 30,485 | | $ - | $ 30,485 |
| 000000000028225 | 6315 | Engineering | INFOMASTER DESKTOP SEWER | 100% | | $ 17,000 | 2013 | $ - | 1.20 | $ - | 100% | $ - | $ - |
| 000000000028241 | 6330 | Line Maintenance | 2013 FORD F350 4X4 | 100% | | $ 40,916 | 2013 | $ 13,298 | 1.20 | $ 15,976 | 100% | $ 15,976 | $ - |
| 000000000028243 | 6323 | Treatment Plant /Field O&M | RAW WASTEWATER PUMP CHECK VALV | | 100% | $ 54,180 | 2013 | $ 17,608 | 1.20 | $ 21,154 | | $ - | $ 21,154 |
| 000000000028259 | 6320 | Treatment Plant /Field O&M | JOHN DEERE 6140M CAB TRACTOR | | 100% | $ 89,377 | 2013 | $ 30,388 | 1.20 | $ 36,508 | | $ - | $ 36,508 |
| 000000000028303 | 6330 | Line Maintenance | DONATED SEWER LINES FY13 | 100% | | $ 2,732,961 | 2013 | $ 2,530,520 | 1.20 | $ 3,040,099 | 100% | $ 3,040,099 | $ - |
| 000000000028304 | 6330 | Line Maintenance | HINKSON SIPHON ELIMINATION | 100% | | $ 797,793 | 2013 | $ 738,697 | 1.20 | $ 887,451 | | $ - | $ 887,451 |
| 000000000028305 | 6330 | Line Maintenance | PCCE #6 COUNTRY CLUB DR | 100% | | $ 224,936 | 2013 | $ 208,361 | 1.20 | $ 250,320 | | $ - | $ 250,320 |
| 000000000028306 | 6330 | Line Maintenance | NORTH GRINDSTONE PH II LAND | 100% | | $ 31,006 | 2013 | $ 31,006 | 1.20 | $ 37,250 | | $ - | $ 37,250 |
| 000000000028307 | 6330 | Line Maintenance | NORTH GRINDSTONE PH II | 100% | | $ 1,410,399 | 2013 | $ 1,306,174 | 1.20 | $ 1,569,203 | | $ - | $ 1,569,203 |
| 000000000028308 | 6330 | Line Maintenance | VALLEY VIEW PUMP STATION ELIMINA | 100% | | $ 248,947 | 2013 | $ 203,514 | 1.20 | $ 244,496 | | $ - | $ 244,496 |
| 000000000028309 | 6330 | Line Maintenance | FY12 SEWER MAIN REHAB | 100% | | $ 5,063,501 | 2013 | $ 4,716,541 | 1.20 | $ 5,666,327 | | $ - | $ 5,666,327 |
| 000000000028377 | 6310 | Administration | WASTE WATER TRMT PLANT EXPANS | | 100% | $ 66,716,499 | 2013 | $ 54,446,922 | 1.20 | $ 65,411,086 | | $ - | $ 65,411,086 |
| 000000000028389 | 6323 | Treatment Plant /Field O&M | 2013 SKYJACK SCISSOR LIFT | | 100% | $ 10,367 | 2013 | $ 3,603 | 1.20 | $ 4,328 | | $ - | $ 4,328 |
| 000000000028390 | 6330 | Line Maintenance | 2014 INTL DUMP TRUCK | 100% | | $ 98,975 | 2013 | $ 34,394 | 1.20 | $ 41,320 | | $ - | $ 41,320 |
| 000000000028392 | 6323 | Treatment Plant /Field O&M | ROOF PRIM SLUDGE PUMP STN #1 | | 100% | $ 15,641 | 2013 | $ 12,806 | 1.20 | $ 15,385 | | $ - | $ 15,385 |
| 000000000028393 | 6323 | Treatment Plant /Field O&M | ROOF FINAL SLUDGE PUMP STN #1 | | 100% | $ 15,641 | 2014 | $ 13,197 | 1.17 | $ 15,434 | | $ - | $ 15,434 |
| 000000000028394 | 6323 | Treatment Plant /Field O&M | ROOF GRAVITY THICKENER BLDG | | 100% | $ 15,641 | 2014 | $ 13,197 | 1.17 | $ 15,434 | | $ - | $ 15,434 |
| 000000000028395 | 6323 | Treatment Plant /Field O&M | ROOF SLUDGE INJECT PUMP BLDG | | 100% | $ 15,641 | 2014 | $ 13,197 | 1.17 | $ 15,434 | | $ - | $ 15,434 |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000000000028437 | 6320 | Treatment Plant /Field O&M | TRINER TRUCK SCALE | | 100% | $ 14,166 | 2013 | $ 5,135 | 1.20 | $ 6,170 | | $ - | $ 6,170 |
| 000000000028457 | 6323 | Treatment Plant /Field O&M | 2 GARAGE DOORS & OPENERS WWTP | | 100% | $ 12,900 | 2014 | $ 10,643 | 1.17 | $ 12,447 | | $ - | $ 12,447 |
| 000000000028488 | 6320 | Treatment Plant /Field O&M | 2014 GRASSHOPPER MOWER | | 100% | $ 16,546 | 2014 | $ 6,494 | 1.17 | $ 7,595 | | $ - | $ 7,595 |
| 000000000028491 | 6323 | Treatment Plant /Field O&M | REPLACE STAIRS & PLATFORM WWTP | | 100% | $ 24,680 | 2014 | $ 20,566 | 1.17 | $ 24,053 | | $ - | $ 24,053 |
| 000000000028501 | 6310 | Administration | 2014 FORD F-150 | 100% | | $ 21,944 | 2014 | $ 4,402 | 1.17 | $ 5,148 | 100% | $ 5,148 | $ - |
| 000000000028583 | 6321 | Treatment Plant /Field O&M | ISCO 5800 REFRIGERATED SAMPLER | | 100% | $ 5,585 | 2014 | $ 2,360 | 1.17 | $ 2,760 | | $ - | $ 2,760 |
| 000000000028612 | 6330 | Line Maintenance | DONATED SEWER LINES FY14 | 100% | | $ 1,401,223 | 2014 | $ 1,311,583 | 1.17 | $ 1,533,951 | 100% | $ 1,533,951 | $ - |
| 000000000028664 | 6310 | Administration | 2015 JEEP CHEROKEE | 100% | | $ 25,605 | 2014 | $ 3,841 | 1.17 | $ 4,492 | 100% | $ 4,492 | $ - |
| 000000000028676 | 6330 | Line Maintenance | 2015 FORD F-250 | 100% | | $ 26,480 | 2014 | $ 6,652 | 1.17 | $ 7,779 | 100% | $ 7,779 | $ - |
| 000000000028685 | 6330 | Line Maintenance | SULLAIR AIR COMPRESSOR | 100% | | $ 18,110 | 2014 | $ 8,195 | 1.17 | $ 9,584 | | $ - | $ 9,584 |
| 000000000028686 | 6330 | Line Maintenance | PAN & TILT ZOOM CAMERA | 100% | | $ 33,767 | 2014 | $ 15,280 | 1.17 | $ 17,870 | | $ - | $ 17,870 |
| 000000000028724 | 6320 | Treatment Plant /Field O&M | 2015 BOBCAT TRACK LOADER | | 100% | $ 57,465 | 2015 | $ 27,296 | 1.14 | $ 31,194 | | $ - | $ 31,194 |
| 000000000028744 | 6320 | Treatment Plant /Field O&M | 2015 CHEVROLET SILVERADO 1500 | | 100% | $ 25,728 | 2015 | $ 7,764 | 1.14 | $ 8,873 | 100% | $ 8,873 | $ - |
| 000000000028758 | 6320 | Treatment Plant /Field O&M | 2015 SCAG TURF TIGER MOWER | | 100% | $ 12,050 | 2015 | $ 5,905 | 1.14 | $ 6,748 | | $ - | $ 6,748 |
| 000000000028759 | 6320 | Treatment Plant /Field O&M | 2015 TRAILERMAN TILT TRAILER | | 100% | $ 6,215 | 2015 | $ 3,045 | 1.14 | $ 3,480 | | $ - | $ 3,480 |
| 000000000028763 | 6323 | Treatment Plant /Field O&M | 14'X14' GARGAGE DOOR AT WWTP | | 100% | $ 5,890 | 2015 | $ 5,055 | 1.14 | $ 5,777 | | $ - | $ 5,777 |
| 000000000028766 | 6330 | Line Maintenance | 2015 INTERNATIONAL SEWER JET | 100% | | $ 239,635 | 2015 | $ 77,168 | 1.14 | $ 88,189 | | $ - | $ 88,189 |
| 000000000028771 | 6323 | Treatment Plant /Field O&M | WAYNE RELIANE FUEL PUMP | | 100% | $ 16,521 | 2015 | $ 8,219 | 1.14 | $ 9,393 | | $ - | $ 9,393 |
| 000000000028772 | 6323 | Treatment Plant /Field O&M | WAYNE RELIANCE FUEL PUMP | | 100% | $ 16,521 | 2015 | $ 8,219 | 1.14 | $ 9,393 | | $ - | $ 9,393 |
| 000000000028792 | 6323 | Treatment Plant /Field O&M | MIST AND GREASE ELIMINATORS | | 100% | $ 26,100 | 2015 | $ 13,376 | 1.14 | $ 15,287 | | $ - | $ 15,287 |
| 000000000028808 | 6330 | Line Maintenance | STORAGE BINS STRUCTURE | 100% | | $ 90,807 | 2015 | $ 78,939 | 1.14 | $ 90,213 | | $ - | $ 90,213 |
| 000000000028817 | 6324 | Treatment Plant /Field O&M | ION CHROMATOGRAPHY SYSTEM | | 100% | $ 52,418 | 2015 | $ 27,257 | 1.14 | $ 31,150 | | $ - | $ 31,150 |
| 000000000028825 | 6330 | Line Maintenance | DONATED SEWER LINES FY15 | 100% | | $ 2,251,880 | 2015 | $ 2,130,567 | 1.14 | $ 2,434,834 | 100% | $ 2,434,834 | $ - |
| 000000000028866 | 6330 | Line Maintenance | PCCE #15 ANDERSON AVE | 100% | | $ 623,864 | 2015 | $ 590,255 | 1.14 | $ 674,550 | | $ - | $ 674,550 |
| 000000000028867 | 6330 | Line Maintenance | PCCE #11 WILSON/HIGH | 100% | | $ 224,692 | 2015 | $ 212,588 | 1.14 | $ 242,948 | | $ - | $ 242,948 |
| 000000000028868 | 6330 | Line Maintenance | PCCE #19 SUNSET LANE | 100% | | $ 717,448 | 2015 | $ 678,798 | 1.14 | $ 775,738 | | $ - | $ 775,738 |
| 000000000028869 | 6330 | Line Maintenance | PCCE #12 MAPLEWOOD DR | 100% | | $ 99,002 | 2015 | $ 93,669 | 1.14 | $ 107,046 | | $ - | $ 107,046 |
| 000000000028870 | 6330 | Line Maintenance | DOUGLAS HIGH SEWER RELOCATION | 100% | | $ 99,970 | 2015 | $ 94,584 | 1.14 | $ 108,092 | | $ - | $ 108,092 |
| 000000000028871 | 6330 | Line Maintenance | WEST BROADWAY SEWER | 100% | | $ 117,792 | 2015 | $ 111,447 | 1.14 | $ 127,362 | | $ - | $ 127,362 |
| 000000000028872 | 6330 | Line Maintenance | PROVIDENCE @ DOUGLAS | 100% | | $ 26,684 | 2015 | $ 25,246 | 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 | INSTALL 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% | | $ 3,119,150 | 2018 | $ 3,045,803 | 1.04 | $ 3,156,938 | 100% | $ 3,156,938 | $ - |
| 1039 | 6330 | Line Maintenance | FY18 ANNUAL SEWER MAIN REHAB | 100% | | $ 35,527 | 2018 | $ 33,869 | 1.04 | $ 35,105 | | $ - | $ 35,105 |
| 1046 | 6330 | Line Maintenance | UPPER HINKSON EXT PH I | 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% | | $ 2,328,036 | 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 REPLACEM | 100% | | $ 114,368 | 2018 | $ 109,031 | 1.04 | $ 113,009 | | $ - | $ 113,009 |
| 1051 | 6330 | Line Maintenance | FY17B SEWER MAIN & MANHOLE REH/ | 100% | | $ 2,779,691 | 2018 | $ 2,649,972 | 1.04 | $ 2,746,663 | | $ - | $ 2,746,663 |
| 1052 | 6330 | Line Maintenance | PCCE 20 RIDGEMONT | 100% | | $ 397,143 | 2018 | $ 366,254 | 1.04 | $ 379,618 | | $ - | $ 379,618 |
| 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 39 HUBBELL DRIVE | 100% | | $ 201,902 | 2018 | $ 186,199 | 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% | $ 39,918 | 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 C5725/1012 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% | $ 39,594 | 2019 | $ 30,779 | 1.02 | $ 31,291 | 100% | $ 31,291 | $ - |
| 1149 | 6323 | Treatment Plant /Field O&M | 2019 JD GATOR 855M 4 SEAT W DUMP BED | | 100% | $ 17,988 | 2019 | $ 15,020 | 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% | $ 13,862 | 2019 | $ 11,552 | 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 | $ 27,657 | 1.02 | $ 28,117 | | $ - | $ 28,117 |
| 1179 | 6324 | Treatment Plant /Field O&M | CONCENTRIC SPECTROMETER, CHILLER, AUTOSA | | 100% | $ 69,087 | 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 |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1227 | 6320 | Treatment Plant /Field O&M | CHAIN LINK W/ BARB, GATE FENCING | | 100% | $ 3,475 | 2019 | $ 2,983 | 1.02 | $ 3,032 | | $ - | $ 3,032 |
| 1340 | 6310 | Administration | DONATED SEWER LINES FY19 | 100% | | $ 2,211,849 | 2019 | $ 2,182,060 | 1.02 | $ 2,218,367 | 100% | $ 2,218,367 | $ - |
| 1361 | 6330 | Line Maintenance | RIDGEWAY COTTAGES | 100% | | $ - | 2019 | $ - | 1.02 | $ - | | $ - | $ - |
| 1423 | 6330 | Line Maintenance | WHITE SEWER JET 2020 | | 100% | $ 282,807 | 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 | $ 10,800 | 1.02 | $ 10,980 | | $ - | $ 10,980 |
| 1496 | 6330 | Line Maintenance | WORK HORSE EASEMENT MACHINE | 100% | | $ 69,520 | 2020 | $ 64,306 | 1.00 | $ 64,306 | | $ - | $ 64,306 |
| 1507 | 6315 | Engineering | SEESNAKE COMPACT C40 CAMERA SY | 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 | $ 394,629 | 1.00 | $ 394,629 | | $ - | $ 394,629 |
| 1566 | 6330 | Line Maintenance | PARKSIDE ESTATES PUMP STATION | 100% | | $ 464,526 | 2020 | $ 459,687 | 1.00 | $ 459,687 | | $ - | $ 459,687 |
| 1567 | 6330 | Line Maintenance | 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 | $ 487,660 | 1.00 | $ 487,660 | | $ - | $ 487,660 |
| 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 BINGHAM 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 | $ 63,970 | 1.00 | $ 63,970 | | $ - | $ 63,970 |
| 1609 | 6310 | Administration | HAYSTACK ACRES PUMP STATION | 100% | | $ 24,044 | 2020 | $ 23,963 | 1.00 | $ 23,963 | | $ - | $ 23,963 |
| 1610 | 6310 | Administration | UPPER MERIDETH BR STABILIZATION | 100% | | $ 517,774 | 2020 | $ 516,031 | 1.00 | $ 516,031 | | $ - | $ 516,031 |
| 1703 | 6320 | Treatment Plant /Field O&M | MINI EXCAVATER W/ RUBBER TRACKS | | 100% | $ 64,141 | 2020 | $ 63,660 | 1.00 | $ 63,660 | | $ - | $ 63,660 |
| 1710 | 6315 | Engineering | 4WD/AWD WHITE DURANGO | 100% | | $ 27,117 | 2020 | $ 26,733 | 1.00 | $ 26,733 | 100% | $ 26,733 | $ - |
| 1728 | 6320 | Treatment Plant /Field O&M | PUMP STATIONS NEW FENCING | | 100% | $ 9,978 | 2020 | $ 9,853 | 1.00 | $ 9,853 | | $ - | $ 9,853 |
| 1736 | 6322 | Treatment Plant /Field O&M | PROGRESSIVE CAVITY PUMP | | 100% | $ 9,440 | 2020 | $ 9,298 | 1.00 | $ 9,298 | | $ - | $ 9,298 |
| 1737 | 6322 | Treatment Plant /Field O&M | PROGRESSIVE CAVITY PUMP | | 100% | $ 9,440 | 2020 | $ 9,298 | 1.00 | $ 9,298 | | $ - | $ 9,298 |
| 184 | 6320 | Treatment Plant /Field O&M | 2016 JD TRACTOR 4X4 | | 100% | $ 28,096 | 2016 | $ 15,453 | 1.11 | $ 17,142 | | $ - | $ 17,142 |
| 185 | 6320 | Treatment Plant /Field O&M | 2015 JD BRUSH CUTTER 8FT | | 100% | $ 6,264 | 2016 | $ 3,445 | 1.11 | $ 3,822 | | $ - | $ 3,822 |
| 21 | 6330 | Line Maintenance | 2016 FORD F350 4WD 1 TON FLATBED | 100% | | $ 47,706 | 2015 | $ 17,776 | 1.14 | $ 20,315 | 100% | $ 20,315 | $ - |
| 22 | 6330 | Line Maintenance | 2016 FORD F150 2WD CREW CAB | 100% | | $ 25,883 | 2016 | $ 7,528 | 1.11 | $ 8,351 | 100% | $ 8,351 | $ - |
| 23 | 6315 | Engineering | 2016 CHEV SILVERADO HALF TON 4X4 | 100% | | $ 24,946 | 2016 | $ 10,557 | 1.11 | $ 11,712 | 100% | $ 11,712 | $ - |
| 25 | 6330 | Line Maintenance | 2016 INT DUMP TRUCK TANDEM AXLE | 100% | | $ 139,778 | 2015 | $ 74,781 | 1.14 | $ 85,461 | | $ - | $ 85,461 |
| 28925 | 6320 | Treatment Plant /Field O&M | BOBCAT 72" 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 | $ 12,619 | | $ - | $ 12,619 |
| 29012 | 6323 | Treatment Plant /Field O&M | 115 FT RSP CLARIFIER | | 100% | $ 140,780 | 2016 | $ 82,708 | 1.11 | $ 91,750 | | $ - | $ 91,750 |
| 29019 | 6323 | Treatment Plant /Field O&M | RECIRCULATION PUMP | | 100% | $ 10,510 | 2016 | $ 6,253 | 1.11 | $ 6,937 | | $ - | $ 6,937 |
| 29020 | 6323 | Treatment Plant /Field O&M | RECIRCULATION PUMP | | 100% | $ 10,510 | 2016 | $ 5,795 | 1.11 | $ 6,429 | | $ - | $ 6,429 |
| 29021 | 6324 | Treatment Plant /Field O&M | STERILELITE TABLETOP AUTOCLAVE | | 100% | $ 5,152 | 2016 | $ 3,065 | 1.11 | $ 3,400 | | $ - | $ 3,400 |
| 29077 | 6330 | Line Maintenance | DONATED SEWER LINES FY16 | 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 | $ 3,692,640 | 1.11 | $ 4,096,336 | | $ - | $ 4,096,336 |
| 29118 | 6330 | Line Maintenance | PCCE 14 CLIFF DR | 100% | | $ 289,971 | 2016 | $ 277,279 | 1.11 | $ 307,592 | | $ - | $ 307,592 |
| 29119 | 6330 | Line Maintenance | N GRINDSTONE BANK STABILILATION | 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 | $ 316,732 | | $ - | $ 316,732 |
| 29121 | 6330 | Line Maintenance | FY15 SEWER MAIN REHAB | 100% | | $ 1,128,992 | 2016 | $ 1,079,575 | 1.11 | $ 1,197,599 | | $ - | $ 1,197,599 |
| 29123 | 6310 | Administration | WWTP ENGINEERING OFFICES AND PARKING | | 100% | $ 87,411 | 2016 | $ 77,941 | 1.11 | $ 86,462 | | $ - | $ 86,462 |
| 29124 | 6330 | Line Maintenance | FY16 SEWER MAIN REHAB | 100% | | $ 2,737,697 | 2016 | $ 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 SWENSON SPREADER | | 100% | $ 17,843 | 2015 | $ 9,546 | 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 TRUC | 100% | | $ 318,571 | 2016 | $ 189,550 | 1.11 | $ 210,272 | 100% | $ 210,272 | $ - |
| 533 | 6330 | Line Maintenance | 2016 CASE 590SN 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 | $ 7,068 | 1.11 | $ 7,840 | | $ - | $ 7,840 |
| 564 | 6320 | Treatment Plant /Field O&M | 2017 INTERNATIONAL 7500 6X4 DUMP TRUCK | | 100% | $ 135,364 | 2016 | $ 85,618 | 1.11 | $ 94,978 | | $ - | $ 94,978 |
| 620 | 6323 | Treatment Plant /Field O&M | 2017 CHEVROLET SILVERADO 3500 UTILITY BD | | 100% | $ 38,759 | 2017 | $ 21,502 | 1.07 | $ 22,969 | 100% | $ 22,969 | $ - |
| 757 | 6320 | Treatment Plant /Field O&M | 2017 INTERSTATE TILT DECK TRAILER 40TDL | | 100% | $ 24,844 | 2017 | $ 17,018 | 1.07 | $ 18,179 | | $ - | $ 18,179 |
| 762 | 6320 | Treatment Plant /Field O&M | 2018 WESTERN STAR 4700SF VIKING CIVES DP | | 100% | $ 146,200 | 2017 | $ 100,147 | 1.07 | $ 106,979 | | $ - | $ 106,979 |
| 784 | 6323 | Treatment Plant /Field O&M | WETLANDS TELEMTRY SYSTEM FOR PUMP STN | | 100% | $ 32,230 | 2017 | $ 20,144 | 1.07 | $ 21,518 | | $ - | $ 21,518 |
| 789 | 6324 | Treatment Plant /Field O&M | STEAM 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 |

## 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 RCNLD | % of Asset Contributed or Excluded | Contributed/ Excluded Assets Value | Net Asset Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 823 | 6330 | Line Maintenance | FY17 DONATED SEWER LINES | 100% | | $ 2,322,819 | 2017 | $ 2,244,610 | 1.07 | $ 2,397,742 | 100% | $ 2,397,742 | $ - |
| 826 | 6330 | Line Maintenance | SD 170 S BETHEL CHURCH RD | 100% | | $ 248,640 | 2017 | $ 227,920 | 1.07 | $ 243,470 | | $ - | $ 243,470 |
| 857 | 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 KAWASAKI MULE 4X4 PRO-FXT | | 100% | $ 17,968 | 2017 | $ 12,712 | 1.07 | $ 13,579 | | $ - | $ 13,579 |
| 886 | 6330 | Line Maintenance | FBRS - STADIUM TO ELM #1 PROJ SW2 | 100% | | $ 4,893,946 | 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% | $ 27,476 | 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 |
| 894 | 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 PLOW & SPRDR | | 100% | $ 62,820 | 2018 | $ 45,545 | 1.04 | $ 47,206 | | $ - | $ 47,206 |
| 913 | 6320 | Treatment Plant /Field O&M | 2018 WESTERN PROPLUS SNOW PLOW | | 100% | $ 4,871 | 2018 | $ 3,666 | 1.04 | $ 3,799 | | $ - | $ 3,799 |
| 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 | 6320 | Treatment Plant /Field O&M | 2018 LAND PRIDE 15' BRUSH HOG | | 100% | $ 15,850 | 2018 | $ 11,927 | 1.04 | $ 12,362 | | $ - | $ 12,362 |
| 943 | 6330 | Line Maintenance | 2018 FREIGHTLINER/VACTOR RAMJET | 100% | | $ 269,191 | 2018 | $ 206,604 | 1.04 | $ 214,142 | | $ - | $ 214,142 |
| 950 | 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 | $ 73,869 | 1.04 | $ 76,565 | | $ - | $ 76,565 |
| 975 | 6315 | Engineering | 2018 FORD F150 XLT 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 | 6320 | Treatment Plant /Field O&M | ASPHALT OVERLAY FOR WWTP SHED & HAUL RD | | 100% | $ 27,390 | 2018 | $ 23,966 | 1.04 | $ 24,841 | | $ - | $ 24,841 |
| 982 | 6323 | Treatment Plant /Field O&M | DRY 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% | $ 153,642 | 2018 | $ 141,265 | 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 | $ 29,362 | 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 | | Bradbury Pump Station | 100% | | $ 95,466 | 2006 | $ 62,053 | 1.48 | $ 91,816 | 100% | $ 91,816 | $ - |
| | 6330 | | Berle Kamp Pump Station | 100% | | $ 52,881 | 2008 | $ 37,017 | 1.38 | $ 51,089 | 100% | $ 51,089 | $ - |
| | 6330 | | Howard Orchard Pump Station | 100% | | $ 55,000 | 2016 | $ 49,500 | 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 | | Steeple 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 | | $ 241,014,946 | | $ 400,612,350 | | $ 96,258,724 | $ 304,353,626 |

Schedule 2 – Sewer System Capacity and Level of Service

## Sewer System Capacity

| | | |
|---|---|---|
| Transmission / Pumping | 25.22 | MGD |
| Treatment / Disposal | 25.22 | MGD |

## Level of Service

| | | |
|---|---|---|
| Transmission / Pumping | 300 | gpd |
| Treatment / Disposal | 300 | gpd |

## 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 | 295,000 | 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 | - |
| **Total Annual Principal Payments** | **\$5,392,400** | **\$5,535,900** | **\$5,575,400** | **\$5,631,300** | **\$5,803,300** | **\$6,591,600** | **\$6,751,100** | **\$6,922,000** | **\$7,099,200** | **\$7,272,800** | **\$7,457,700** | **\$4,015,000** | **\$4,130,000** | **\$4,250,000** | **\$3,165,000** | **\$2,010,000** | **\$1,050,000** |

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 |
| Gross System Value | $ 303,894,689 | $ 104,978,473 | $ 408,873,162 |
| ***Less:*** | | | |
| Principal Credit | $ 65,891,057 | $ 22,761,643 | $ 88,652,700 |
| Specific Asset Contributions/Exclusions | 95,066,918 | 1,191,805 | 96,258,724 |
| **Net System Value** | **$ 142,936,714** | **$ 81,025,024** | **$ 223,961,738** |
| | | | |
| *Fee Calculation:* | | | |
| 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 |
| Initial Capacity Cost per ERU | $ 1,700 | $ 964 | $ 2,664 |
| | | | |
| Escalation Factor to Effective Year | | | 5.00% |
| | | | |
| **Calculated Fee per ERU** | | | **$ 2,797** |
| Current Fee per ERU | | | 2,400 |
| Dollar Change | | | $ 397 |
| Percent Change | | | 17% |

## 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 |