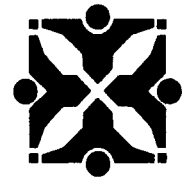


City of Columbia

701 East Broadway, Columbia, Missouri 65201



Agenda Item Number: REP 85-14

Department Source: Public Works

To: City Council

From: City Manager & Staff

Council Meeting Date: September 2, 2014

Re: Draft Report of Sanitary Sewer Utility Rate Study

Documents Included With This Agenda Item

Council memo

Supporting documentation includes: Sanitary Sewer Utility Rate Study Draft Report

Executive Summary

Burton & Associates was hired in February of 2014 to perform a sanitary sewer utility rate cost of service study for the City of Columbia. The last cost of service study performed for Columbia's sanitary sewer utility was in 2008. Staff followed our standard consultant selection process which included mailing of requests for proposals and formal interviews held in Columbia. Two consultants were interviewed and Burton & Associates was selected based on their dynamic model, which allowed staff to compare two scenarios at the same time. In addition, the consultant was extremely knowledgeable of industry standards, and well as Columbia's current situation.

Discussion

Attached is a draft report of the Sanitary Sewer Utility Rate Study as prepared by Burton & Associates. The principal objectives or components of the study are: revenue sufficiency analysis, rate structure modifications, connection fee update, and deposit review.

Revenue Sufficiency Analysis – Develop a multi-year plan of sewer rate revenue increases that will satisfy the annual operating, debt service, and capital requirements of the Utility as well as maintain adequate operating reserves.

Burton & Associates utilized a proprietary FAMS-XL© model to project the performance of the Utility from FY 2015 - FY 2024 in order to measure the adequacy of the revenues provided by the Utility's current rates over a multi-year projection period. With City staff, they reviewed several alternative financial management plan and rate adjustment scenarios for the Utility. Through this process, they identified the recommended financial management plan and associated plan of annual sewer rate revenue increases presented herein that is based upon the revenue and expense information, beginning balances, and assumptions as described in Section 2 of the report. Appendix A of the draft report includes detailed schedules presenting all components of the financial management plan, while the recommended five-year rate revenue adjustment plan is presented in the following table:

City of Columbia

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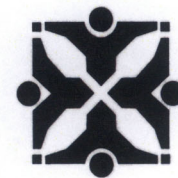


Table E-1 – Recommended Plan
of Rate Revenue Increases

Description	FY 15	FY 16	FY 17	FY 18	FY 19
Effective Date	10/1/14	10/1/15	10/1/16	10/1/17	10/1/18
Operating	0.0%*	1.0%	1.0%	1.0%	1.0%
Capital	6.0%*	0.0%	5.0%	0.0%	1.0%
Total Increase	6.0%*	1.0%	6.0%	1.0%	2.0%

**Recommended rate structure modifications would result in rate adjustments that would affect the cost of service to customers differently*

Rate Structure Modifications – Develop modifications, as appropriate, to ensure that the City's sewer rates conform to accepted industry practice and reflect a fair and equitable distribution of system costs.

Burton & Associates examined the current monthly sewer rates and developed recommended rate structure modifications that should be considered to: 1) conform to legal precedent and generally accepted rate making practice, and 2) reflect a fair and equitable distribution of the cost of service. Notably, the recommended modifications are to: 1) establish monthly base charges that recover the Utility's annual debt service and administrative expenses, 2) scale the monthly base charges by meter size based upon the maximum flow rates by meter size as published by the American Water Works Association (AWWA), and 3) recover all remaining system costs in proportion to use of the system via a metered volume rate.

Table E-2 presents the impact to an individually-metered or single-family residential customer of the recommended rate structure for FY 2015 that embodies the modifications identified above as well as the identified 6.0% sewer revenue increase from Table E-1. A schedule of the specific sewer rates recommended for FY 2015 as well as additional customer impact tables are included in Appendix B of the draft report.

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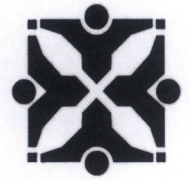
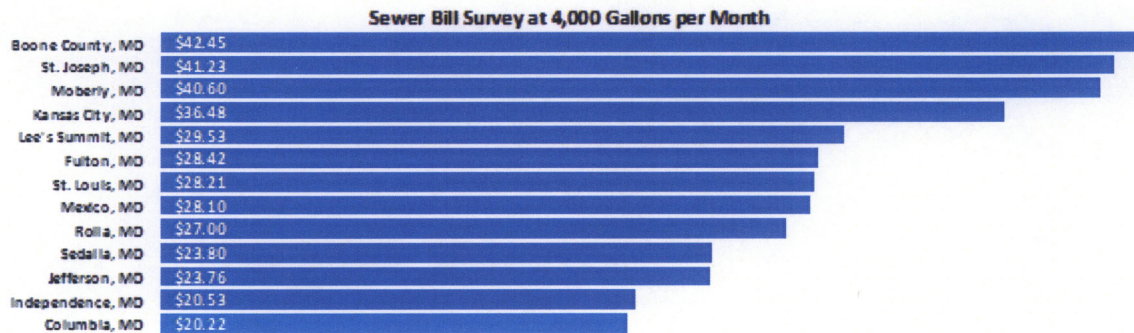


Table E-2 -- Individually Metered Residential Customer Impact Analysis

Inside-City Single Family 5/8" Meter Monthly Sewer Bill Calculations					
<u>Monthly</u> <u>Use (CCF)</u>	<u>Monthly</u> <u>Use (Gal)</u>	<u>% of Bills</u>	<u>Current</u> <u>(FY 14)</u>	<u>Proposed</u> <u>(FY 15)</u>	<u>\$ Chg</u>
-	-	2.1%	\$ 7.30	\$ 11.01	\$ 3.71
1	748	5.4%	\$ 9.71	\$ 13.28	\$ 3.57
2	1,496	25.2%	\$ 12.13	\$ 15.55	\$ 3.42
3	2,244	11.3%	\$ 14.54	\$ 17.82	\$ 3.28
4	2,992	11.7%	\$ 16.96	\$ 20.09	\$ 3.13
5	3,740	11.1%	\$ 19.37	\$ 22.36	\$ 2.99
6	4,488	9.7%	\$ 21.78	\$ 24.63	\$ 2.85
7	5,236	6.8%	\$ 24.20	\$ 26.90	\$ 2.70

Comparative Rate Surveys

As part of the Study, Burton & Associates prepared FY 2014 residential rate surveys that compare the current monthly bill for the City's typical residential user to that of: 1) neighboring communities, and 2) comparable communities in the general geographic region. The rate surveys were performed to provide an understanding of the current market range of typical utility costs and how the City fits within that range. The graph below presents the comparison of the monthly sewer charges of local communities for a single-family residential customer with a 5/8" meter based on 4,000 gallons of water use. *As can be seen, the City is currently the lowest cost provider in the area for a typical residential user.*

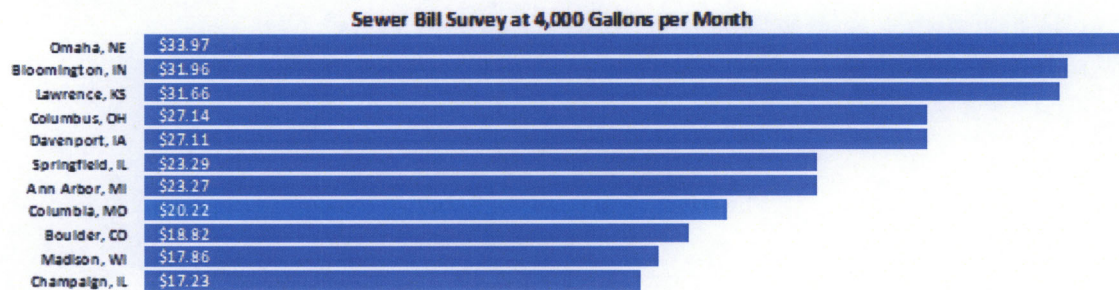


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The following graph presents the comparison of the monthly sewer charges of comparable communities (defined as having major universities and being in the same general geographic region) to a residential customer with a 5/8" meter based on 4,000 gallons of water use. *As can be seen, the City is currently very comparable in cost to other comparable communities.*



Connection Fee Update – Calculate updated connection fees based upon the cost of the Utility's current infrastructure and five-year capital improvements program (CIP).

The City currently assesses connection fees for the Utility that are designed to recover the unit cost of capacity from new connectors to the system. These fees are used to pay for the infrastructure that provides the capacity to serve growth, and thereby minimize the burden on existing customers to recover the cost of such facilities. The update performed as part of this Study was intended to determine if the current cost of system capacity necessitates a change in the amount of the City's current fees. The cost basis for the analysis was the replacement cost new, less depreciation of the City's existing sewer system components and the portion of the Utility's five-year CIP associated with system expansion, as the existing system plus certain expansion-related projects will be used to serve new connections in the future.

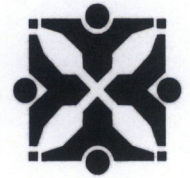
The table below presents a comparison of the updated connection fee calculated in this Study as compared to the City's current connection fee for a 5/8" meter (1 ERU):

Table E-3 – Updated Sewer Connection Fee			
Fee per ERU*	Current	Update	\$ Chg.
Fee for 5/8" Meter	\$800	\$2,460	\$1,660

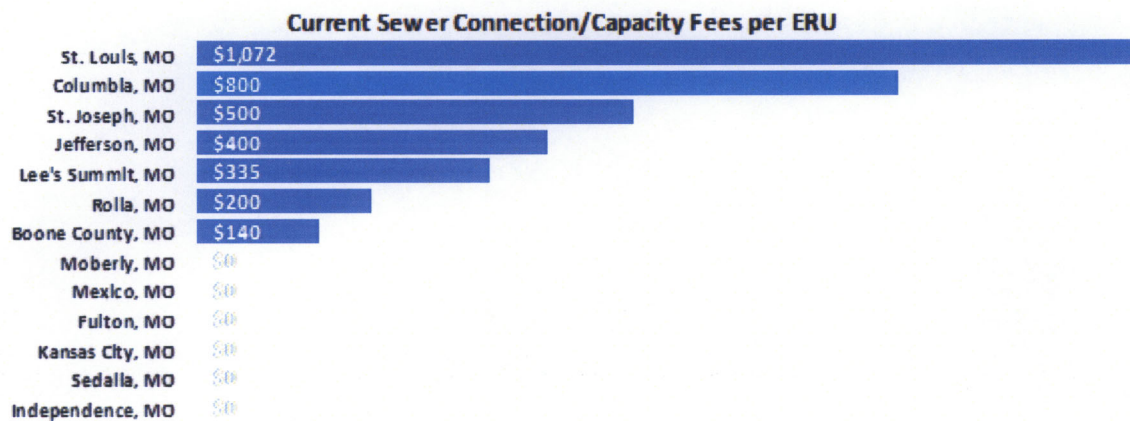
*ERU = Equivalent Residential Unit

City of Columbia

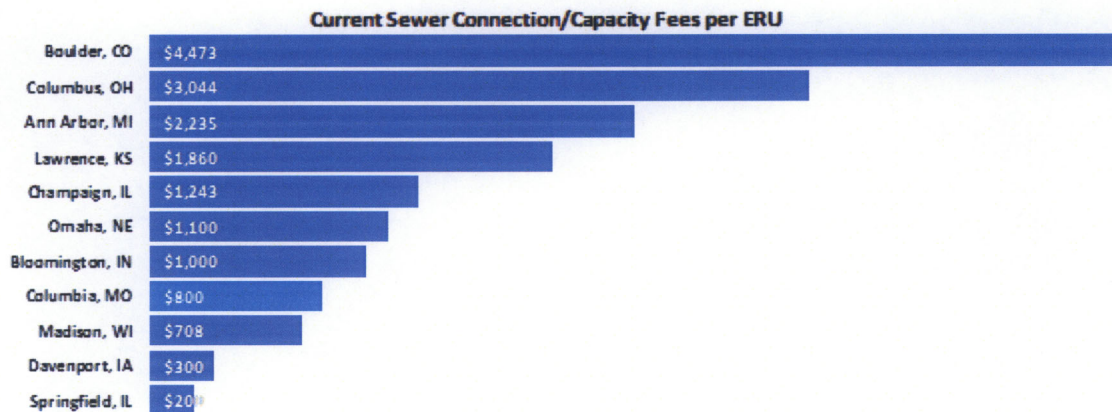
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As part of the analysis, the consultant prepared a comparison of the current connection fees for the same local and comparable communities surveyed for monthly sewer service charges. The graph below presents the results of the connection fee survey performed for local communities. As can be seen, a number of communities in the area either do not have connection fees or have very modest fees.



The graph below presents the results of the connection fee survey performed for comparable communities. As can be seen, other similar communities outside of the immediate local area have higher levels of connection or capacity fees that are more consistent with the updated amount identified herein for the Utility.



Based upon the analysis presented herein, Burton & Associates recommends that the City:

- Consider increasing its sewer connection fees to \$2,460 per ERU via a multi-year program of gradual increases.
- Use the maximum capacity flow ratios identified by the AWWA to establish the fees for customers with larger meter sizes.

City of Columbia

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Deposit Review – Review and develop modifications, as appropriate, to the Utility's level of residential and commercial security deposits.

The City currently charges deposits to its various types of customers that are based upon meter size (single-family residential), the number of dwelling units (multi-family residential), or assumed usage at account initiation (commercial). As part of the Study, Burton & Associates reviewed the current deposits and determined that the City should increase its single-family and multi-family residential deposits in order to recover lost revenue associated with the time period of service provided prior to service shut-off (2 months) based upon the current average monthly volumes and resulting service charges. Moreover, they identified a deposit by meter size for commercial customers based upon the average usage of existing customers that could be used when assumed average usage data at account initiation may not be available.

The table below presents a summary of the deposit analysis prepared as part of the Study, including a comparison of the current and recommended deposits for each type of customer by meter size or number of units, as appropriate.

Meter Size	Average Monthly Usage (Ccf's)	Average Monthly Sewer Charge	Sewer Revenue Exposure	Proposed Sewer Deposit	Current Deposit*	\$ Chg.	% Chg.
Residential							
5/8"	5	\$18.83	\$37.67	\$40.00	\$20.00	\$20.00	100%
3/4"	5	\$20.53	\$41.06	\$40.00	\$20.00	\$20.00	100%
1"	7	\$24.46	\$48.92	\$40.00	\$20.00	\$20.00	100%
1-1/2"	6	\$22.07	\$44.14	\$50.00	\$20.00	\$30.00	150%
2"	11	\$34.67	\$69.33	\$50.00	\$20.00	\$30.00	150%
Multi-Family							
				(per Unit)			
First 25 Units				\$20.00	\$10.00	\$10.00	100%
Units in excess of 25				\$10.00	\$5.00	\$5.00	100%
<i>Maximum Deposit of \$1,000</i>							
Commercial							
5/8"	6	\$22.59	\$45.18	\$45.00	\$45.18	-\$0.18	0%
3/4"	24	\$70.76	\$141.51	\$140.00	\$141.51	-\$1.51	-1%
1"	23	\$81.08	\$162.17	\$160.00	\$162.17	-\$2.17	-1%
1-1/2"	50	\$168.14	\$336.27	\$330.00	\$336.27	-\$6.27	-2%
2"	103	\$328.54	\$657.08	\$650.00	\$657.08	-\$7.08	-1%
3"	327	\$944.13	\$1,888.26	\$1,880.00	\$1,888.26	-\$8.26	0%
4"	859	\$2,326.95	\$4,653.89	\$4,650.00	\$4,653.89	-\$3.89	0%
6"	1,105	\$4,126.93	\$8,253.86	\$8,250.00	\$8,253.86	-\$3.86	0%

* Per Ordinance Chapter 27: commercial sewer deposit = 2 x assumed average bill at account start

City of Columbia

701 East Broadway, Columbia, Missouri 65201



After review of the draft study prepared by Burton & Associates, staff recommends the following:

- 1) Update the rate structure based on the recommendations of Burton & Associates, as well, as scaling the monthly base charges by meter size based upon the maximum flow rates by meter size as published by the American Water Works Association.
- 2) A 6% revenue increase in FY2015, as recommended by the consultant.
- 3) At this time, staff is not recommending the 1% operating increase in FY16, FY17, FY18, FY19. This may change after we evaluate the actual revenue and expense incurred in FY14 and FY15.
- 4) Staff is proposing to increase the FY15 sewer connection fee from \$800 to \$1,200. We agree with the consultant to increase the sewer connection fees to \$2,460 via a multi-year program of gradual increases.
- 5) Staff is proposing to have one sewer deposit of \$45 for residential services. Legislation will be presented to Council by Utility customer service, at a future date.

Fiscal Impact

Short-Term Impact: Unknown until decisions are made as to the recommendations provided by the consultant and city staff.

Long-Term Impact: Unknown until decisions are made as to the recommendations provided by the consultant and city staff.

Vision, Strategic & Comprehensive Plan Impact

Vision Impact: Governance and Decision Making

Strategic Plan Impact: Financial Health, Infrastructure

Comprehensive Plan Impact: Infrastructure, Livable & Sustainable Communities

Suggested Council Action

For information only.

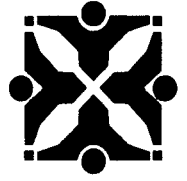
Legislative History

12/03/13 - RFP mailed to consultants to perform a Sanitary Sewer Utility Rate Study

02/03/14 - Consultants Interviewed and Burton & Associates selected

City of Columbia

701 East Broadway, Columbia, Missouri 65201





Department Approved



City Manager Approved



SUPPORTING DOCUMENTS INCLUDED WITH THIS AGENDA ITEM ARE AS FOLLOWS:

Draft Report

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

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EXECUTIVE SUMMARY

E.1 INTRODUCTION

This Executive Summary presents an overview of the results of the Sanitary Sewer Utility Rate Study (Study) that was conducted for the sewer utility system (Utility) of the City of Columbia, Missouri (City) by Burton & Associates.

E.1.1 Objectives

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

Revenue Sufficiency Analysis – Develop a multi-year plan of sewer rate revenue increases that will satisfy the annual operating, debt service, and capital requirements of the Utility as well as maintain adequate operating reserves.

Rate Structure Modifications – Develop modifications, as appropriate, to ensure that the City’s sewer rates conform to accepted industry practice and reflect a fair and equitable distribution of system costs.

Connection Fee Update – Calculate updated connection fees based upon the cost of the Utility’s current infrastructure and five-year capital improvements program (CIP).

Deposit Review – Review and develop modifications, as appropriate, to the Utility’s level of residential and commercial security deposits.

E.2 REVENUE SUFFICIENCY ANALYSIS

We utilized our proprietary FAMS-XL© model to project the performance of the Utility from FY 2015 - FY 2024 in order to measure the adequacy of the revenues provided by the Utility’s current rates over a multi-year projection period. With City staff, we reviewed several alternative financial management plan and rate adjustment scenarios for the Utility. Through this process, we identified the recommended financial management plan and associated plan of annual sewer rate revenue increases presented herein that is

SANITARY SEWER UTILITY RATE STUDY

EXECUTIVE SUMMARY

based upon the revenue and expense information, beginning balances, and assumptions as described in Section 2 of this report. Appendix A includes detailed schedules presenting all components of the financial management plan, while the recommended five-year rate revenue adjustment plan is presented in the following table:

Table E-1 – Recommended Plan of Rate Revenue Increases					
Description	FY 15	FY 16	FY 17	FY 18	FY 19
Effective Date	10/1/14	10/1/15	10/1/16	10/1/17	10/1/18
Operating	0.0%*	1.0%	1.0%	1.0%	1.0%
Capital	6.0%*	0.0%	5.0%	0.0%	1.0%
Total Increase	6.0%*	1.0%	6.0%	1.0%	2.0%

**Recommended rate structure modifications would result in rate adjustments that would affect the cost of service to customers differently*

E.3 RATE STRUCTURE MODIFICATIONS

Burton & Associates examined the current monthly sewer rates and developed recommended rate structure modifications that should be considered to 1) conform to legal precedent and generally accepted rate making practice, and 2) reflect a fair and equitable distribution of the cost of service.

Notably, the recommended modifications are to 1) establish monthly base charges that recover the Utility's annual debt service and administrative expenses, 2) scale the monthly base charges by meter size based upon the maximum flow rates by meter size as published by the American Water Works Association (AWWA), and 3) recover all remaining system costs in proportion to use of the system via a metered volume rate.

Table E-2 presents the impact to an individually-metered or single-family residential customer of the recommended rate structure for FY 2015 that embodies the modifications identified above as well as the identified 6.0% sewer revenue increase from Table E-1. A schedule of the specific sewer rates recommended for FY 2015 as well as additional customer impact tables are included in Appendix B of this report.

SANITARY SEWER UTILITY RATE STUDY

EXECUTIVE SUMMARY

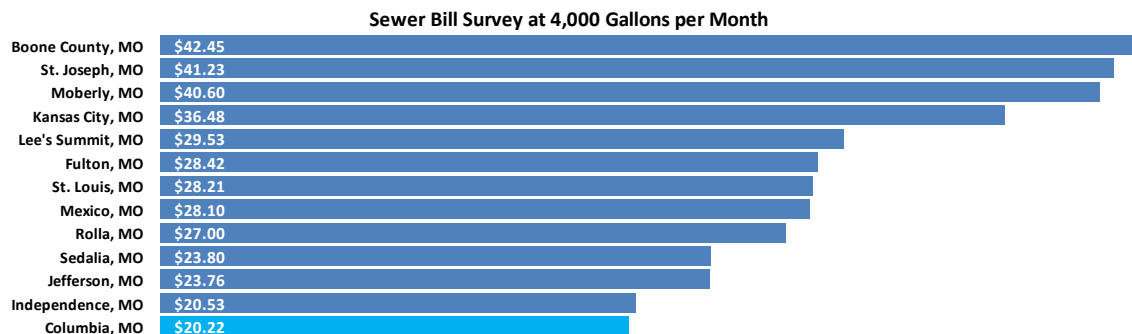
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Inside-City Single Family 5/8" Meter Monthly Sewer Bill Calculations					
<u>Monthly</u> <u>Use (CCF)</u>	<u>Monthly</u> <u>Use (Gal)</u>	<u>% of Bills</u>	<u>Current</u> <u>(FY 14)</u>	<u>Proposed</u> <u>(FY 15)</u>	<u>\$ Chg</u>
-	-	2.1%	\$ 7.30	\$ 11.01	\$ 3.71
1	748	5.4%	\$ 9.71	\$ 13.28	\$ 3.57
2	1,496	25.2%	\$ 12.13	\$ 15.55	\$ 3.42
3	2,244	11.3%	\$ 14.54	\$ 17.82	\$ 3.28
4	2,992	11.7%	\$ 16.96	\$ 20.09	\$ 3.13
5	3,740	11.1%	\$ 19.37	\$ 22.36	\$ 2.99
6	4,488	9.7%	\$ 21.78	\$ 24.63	\$ 2.85
7	5,236	6.8%	\$ 24.20	\$ 26.90	\$ 2.70

E.3.1 Comparative Rate Surveys

As part of the Study, we prepared FY 2014 residential rate surveys that compare the current monthly bill for the City's typical residential user to that of 1) neighboring communities and 2) comparable communities in the general geographic region. The rate surveys were performed to provide an understanding of the current market range of typical utility costs and how the City fits within that range.

The graph below presents the comparison of the monthly sewer charges of local communities for a single-family residential customer with a 5/8" meter based on 4,000 gallons of water use. *As can be seen, the City is currently the lowest cost provider in the area for a typical residential user.*

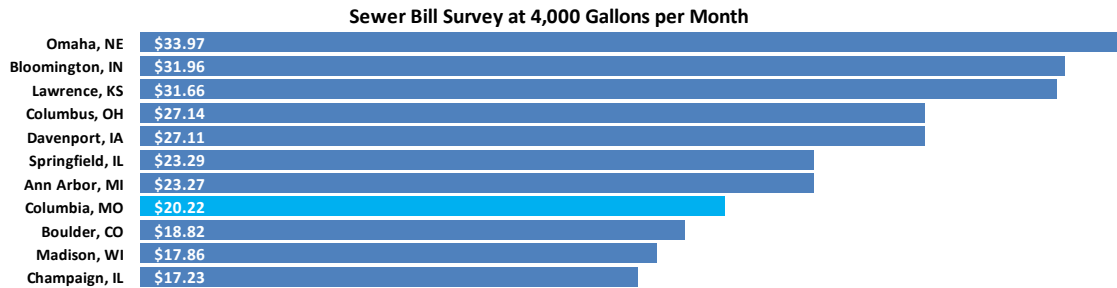


The following graph presents the comparison of the monthly sewer charges of comparable communities (defined as having major universities and being in the same

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general geographic region) to a residential customer with a 5/8" meter based on 4,000 gallons of water use. *As can be seen, the City is currently very comparable in cost to other comparable communities.*



E.4 CONNECTION FEE UPDATE

The City currently assesses connection fees for the Utility that are designed to recover the unit cost of capacity from new connectors to the system. These fees are used to pay for the infrastructure that provides the capacity to serve growth, and thereby minimize the burden on existing customers to recover the cost of such facilities. The update performed as part of this Study was intended to determine if the current cost of system capacity necessitates a change in the amount of the City's current fees.

The cost basis for the analysis was the replacement cost new less depreciation of the City's existing sewer system components and the portion of the Utility's five-year CIP associated with system expansion, as the existing system plus certain expansion-related projects will be used to serve new connections in the future.

The table below presents a comparison of the updated connection fee calculated in this Study as compared to the City's current connection fee for a 5/8" meter (1 ERU):

Table E-3 – Updated Sewer Connection Fee			
Fee per ERU*	Current	Update	\$ Chg.
Fee for 5/8" Meter	\$800	\$2,460	\$1,660

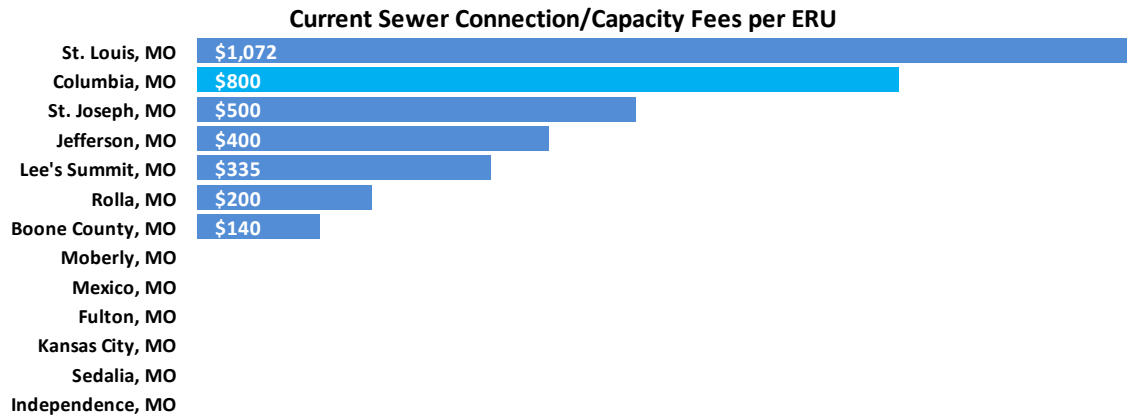
*ERU = Equivalent Residential Unit

As part of the analysis, we prepared a comparison of the current connection fees for the same local and comparable communities surveyed for monthly sewer service charges.

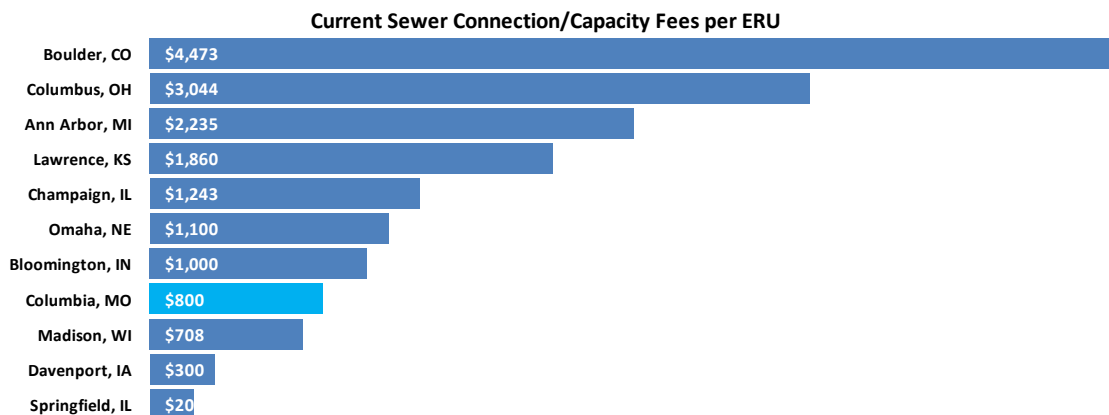
SANITARY SEWER UTILITY RATE STUDY

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The graph below presents the results of the connection fee survey performed for local communities. As can be seen, a number of communities in the area either do not have connection fees or have very modest fees.



The graph below presents the results of the connection fee survey performed for comparable communities. As can be seen, other similar communities outside of the immediate local area have higher levels of connection or capacity fees that are more consistent with the updated amount identified herein for the Utility.



Based upon the analysis presented herein, we recommend that the City:

- Consider increasing its sewer connection fees to \$2,460 per ERU via a multi-year program of gradual increases.
- Use the maximum capacity flow ratios identified by the AWWA to establish the fees for customers with larger meter sizes.

SANITARY SEWER UTILITY RATE STUDY

EXECUTIVE SUMMARY

E.5 DEPOSITS

The City currently charges deposits to its various types of customers that are based upon meter size (single-family residential), the number of dwelling units (multi-family residential), or assumed usage at account initiation (commercial).

As part of the Study, Burton & Associates reviewed the current deposits and determined that the City should increase its single-family and multi-family residential deposits in order to recover lost revenue associated with the time period of service provided prior to service shut-off (2 months) based upon the current average monthly volumes and resulting service charges. Moreover, we identified a deposit by meter size for commercial customers based upon the average usage of existing customers that could be used when assumed average usage data at account initiation may not be available.

The table below presents a summary of the deposit analysis prepared as part of the Study, including a comparison of the current and recommended deposits for each type of customer by meter size or number of units, as appropriate.

Meter Size	Average Monthly Usage (Ccf's)	Average Monthly Sewer Charge	Sewer Revenue Exposure	Proposed Sewer Deposit	Current Deposit*	\$ Chg.	% Chg.
Residential							
5/8"	5	\$18.83	\$37.67	\$40.00	\$20.00	\$20.00	100%
3/4"	5	\$20.53	\$41.06	\$40.00	\$20.00	\$20.00	100%
1"	7	\$24.46	\$48.92	\$40.00	\$20.00	\$20.00	100%
1-1/2"	6	\$22.07	\$44.14	\$50.00	\$20.00	\$30.00	150%
2"	11	\$34.67	\$69.33	\$50.00	\$20.00	\$30.00	150%
Multi-Family							
				<i>(per Unit)</i>			
First 25 Units				\$20.00	\$10.00	\$10.00	100%
Units in excess of 25				\$10.00	\$5.00	\$5.00	100%
<i>Maximum Deposit of \$1,000</i>							
Commercial							
5/8"	6	\$22.59	\$45.18	\$45.00	\$45.18	-\$0.18	0%
3/4"	24	\$70.76	\$141.51	\$140.00	\$141.51	-\$1.51	-1%
1"	23	\$81.08	\$162.17	\$160.00	\$162.17	-\$2.17	-1%
1-1/2"	50	\$168.14	\$336.27	\$330.00	\$336.27	-\$6.27	-2%
2"	103	\$328.54	\$657.08	\$650.00	\$657.08	-\$7.08	-1%
3"	327	\$944.13	\$1,888.26	\$1,880.00	\$1,888.26	-\$8.26	0%
4"	859	\$2,326.95	\$4,653.89	\$4,650.00	\$4,653.89	-\$3.89	0%
6"	1,105	\$4,126.93	\$8,253.86	\$8,250.00	\$8,253.86	-\$3.86	0%

* Per Ordinance Chapter 27: commercial sewer deposit = 2 x assumed average bill at account start

SECTION 1. INTRODUCTION

This report presents the results of the Sanitary Sewer Utility Rate Study (Study) that was conducted for the sewer utility system (Utility) of the City of Columbia, Missouri (City). The following sections of this report describe in detail the base data, assumptions, results, as well as the conclusions and recommendations of the Study.

1.1 BACKGROUND

The City has conducted periodic rate studies for the Utility in recent years, the last of which was conducted in 2007. Since its last rate study, the Utility, as have many communities throughout the country, has experienced declines in billed volumes and reduced levels of customer growth which have affected its revenues. In addition, the Utility is experiencing financial challenges due to ongoing increases in operating costs as well as increasing capital improvement requirements to address system expansion, aging infrastructure, and regulatory mandates relative to inflow and infiltration issues.

The Utility has and continues to utilize debt to fund a large portion of its capital improvements, which requires a ballot issue and approval by the majority of voters. Once specified amounts of borrowing are approved, the Utility is then able to proceed with the issuance of debt and approval of any rate adjustments necessary to support the resulting repayment requirements. The most recent ballot referendum for the Utility was passed on November 5, 2013 totaling \$32.3 million in bonding authorization.

In order to ensure that the rates of the Utility will 1) provide sufficient revenue to meet its current and projected financial requirements, and 2) conform to accepted industry practice and result in a fair and equitable recovery of costs from its customers, the City issued a request for proposals (RFP) to retain a consultant to perform a comprehensive study of its rates and charges for the Utility. Burton & Associates was selected to perform the utility rate study, the results of which are presented herein.

1.2 OBJECTIVES

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

Revenue Sufficiency Analysis – Develop a multi-year plan of sewer rate revenue increases that will satisfy the annual operating, debt service, and capital requirements of the Utility as well as maintain adequate operating reserves.

Rate Structure Modifications – Develop modifications, as appropriate, to ensure that the City’s sewer rates conform to accepted industry practice and reflect a fair and equitable distribution of system costs.

Connection Fee Update – Calculate updated connection fees based upon the cost of the Utility’s current infrastructure and five-year capital improvements program (CIP).

Deposit Review – Review and develop modifications, as appropriate, to the Utility’s level of residential and commercial security deposits.

SECTION 2. REVENUE SUFFICIENCY ANALYSIS

2.1 DESCRIPTION

This section presents the financial management plan and corresponding plan of sewer rate adjustments developed in the Revenue Sufficiency Analysis (RSA) that was conducted as part of the Study. The following sub-sections of the report present a description of the base data, assumptions, and policies reflected in the RSA, as well as the results of the RSA. Appendix A includes detailed schedules supporting the financial management plan identified herein for the Utility.

During the RSA we reviewed alternative financial management plans and corresponding sewer rate revenue adjustment plans through interactive work sessions with City staff for a ten-year projection period of FY 2015 - FY 2024¹. During these work sessions, we examined the impact of various inputs or assumptions upon key financial indicators by use of graphical representations projected on a large viewing screen from our computer rate models. In this way, we developed the recommended financial management plan and corresponding 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 initialize 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

¹ The RSA begins with FY 2014 data, however, the majority of this information serves as base data upon which future year projections of rate revenues and fund balances are based. As such, for purposes of this analysis, FY 2014 is not considered to be part of the ten-year projection period.

Utility's current debt service obligations and covenants, or promises made to bond holders or other lenders, relative to net income coverage requirements, reserves, etc. We also counseled with City staff regarding other assumptions and policies that would affect the financial performance of the Utility, such as billed volumes and customer growth, debt coverage levels, levels of operating reserves, earnings on invested funds, escalation rates for operating costs, etc.

All of this information was entered into our proprietary Financial Analysis and Management System (FAMS-XL©) interactive model. The FAMS-XL© 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 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.

FAMS-XL© utilizes all projected available and unrestricted funds in each year of the projection period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by City staff, and it produces a detailed summary of the funding sources to be used for each project in the CIP. To the extent that current revenues and unrestricted reserves are not adequate to fund all capital projects in any year of the projection period, the model identifies a borrowing requirement to fund those projects, or portions thereof that are determined to be eligible for borrowing. In this way the FAMS-XL© model is used to develop a borrowing program that includes the required borrowing amount by year and the resultant annual debt service obligations of the Utility for each year in the projection period.

2.2 SOURCE DATA

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

2.2.1 Beginning Fund Balances

The FY 2013 Comprehensive Annual Financial Report and supporting trial balance data provided by City staff as of September 30, 2013, were used to establish the beginning FY 2014 balances for each of the various funds of the Utility. It is important to note that

funds reserved or encumbered for specific capital projects were included in the beginning fund balances available for capital projects in FY 2014 and the associated capital costs were included in the CIP in FY 2014.

2.2.2 Revenues

The revenues utilized in the RSA reflect an evaluation of multiple years of historical results, 6 months of FY 2014 results, the FY 2014 Budget, and the Proposed FY 2015 Budget. For purposes of the RSA, revenues were grouped classified as rate revenue, interest income, connection fee revenue, or other minor revenue from miscellaneous service charges. Rate revenue is comprised of retail revenue, as well as revenue from the Boone County Regional Sewer District (BCRSD) and University of Missouri. Retail rate revenue is based upon estimated FY 2014 results as provided by City staff in July of 2014 (reflecting year-to-date results and extrapolations for the remainder of the fiscal year), adjusted annually to reflect additional revenue generated from assumed rate increases and customer growth as appropriate. Rate revenues projections for the BCRSD and University of Missouri are based upon the most recent completed fiscal year customer and billed volume data available (FY 2013), adjusted annually to reflect additional revenue generated from assumed rate increases and customer growth as appropriate. A summary of historical and projected annual revenues for the BCRSD and University of Missouri are presented in Schedules 4B and 4C, respectively, of Appendix A.

Projections of all other revenues were based upon the Proposed FY 2015 Budget, excluding connection fee revenue and interest earnings. Interest earnings projections were based upon discussions with City staff, while connection fee revenues were calculated annually based upon the number of connections and assumed fee of \$1,200 for a 5/8" meter starting in FY 2015. The RSA assumes the current fee of \$800 is charged for FY 2014, and \$1,200 is charged beginning in FY 2015 and each year thereafter. While the Study has identified that the City could increase its connection up to \$2,460 for a 5/8" meter, City staff is only recommending an initial increase to \$1,200. To the extent that additional increases to the connection fee are made in the future, they could serve to lower the amount of additional borrowing and/or rate revenue adjustments identified herein (all other things being equal).

2.2.3 Operating Expenditures

The Utility's operating expenditures include all operating and maintenance expenses, transfers, debt service requirements, and minor capital outlay. The RSA based operating expenditure projections on the individual expense categories and expenses amounts within the Proposed FY 2015 Budget, adjusted annually based upon assumed cost escalation factors that were reviewed with City staff (with the exception of debt service expenses which reflect the specific repayment schedules of each respective bond or loan, and minor capital outlay for fleet replacement which is based upon detailed schedules provided by City staff for each year of the projection period).

It is important to note that the RSA reflects a reduction of \$362,000 in salaries and related expenses in FY 2016 associated with the transfer of five full-time positions performing stormwater related functions to the Stormwater Enterprise Fund.

2.3 ASSUMPTIONS

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

2.3.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were reviewed with City staff and applied in each year of the projection period beginning in FY 2016. The specific escalation factors assumed for the various categories of expenses can be seen on Schedule 2 of Appendix A.

2.3.2 Interest Earnings on Invested Funds

Based upon discussions with City staff, the interest income in the analysis reflects the amount within the Proposed FY 2015 Budget, reduced by \$25,000 per year beginning in FY 2016 throughout the remainder of the projection period.

2.3.3 Customer Growth

Based upon a review of recent historical trends and discussions with City staff, the RSA reflects 900 new retail sewer accounts in each year of the projection period, equating to an annual growth rate of approximately 2% per year. Furthermore, based upon a review

of recent historical growth in customers of the BCRSD and University of Missouri, the RSA reflects an assumed growth of 50 and 275 accounts, respectively, per year (which equates to an annual growth rate of approximately 1% per year for each entity).

2.3.4 Minimum Operating Reserve Balances

The financial management plan presented in this report assumes that the Utility will maintain a minimum fund balance in its operating fund equal to at least six (6) months of annual operations and maintenance expenses. This level of reserve is consistent with 1) our industry experience for similar systems, 2) the findings of reserve studies conducted by the AWWA, and 3) a “strong” level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility ratings agency, Standard & Poor’s.

2.3.5 Price Elasticity

This adjustment is incorporated into the analysis to reflect that as rates increase, discretionary water consumption (and therefore sewer billed volumes) will likely decline. Therefore, in order to generate sufficient revenue, projected rate increases will have to be adjusted to reflect a smaller revenue base to which they will be applied, thus causing the projected rate increases to be higher. The price elasticity adjustment reduces sewer volume-based revenues by the product of the annual rate increase and the annual assumed elasticity coefficient. In each year of the projection period, the price elasticity coefficient is 0.20, which means that for every 10% increase in price, the RSA reflects a 2% reduction in billed sewer volume.

2.3.6 Capital Projects Funding

City staff provided the multi-year CIP from FY 2015 through FY 2024. Beginning in FY 2016, the RSA includes an annual compound cost inflation factor of 3.0% (based upon recent increases observed in the Engineering News Record Construction Cost Index) to account for the inflation in the future cost of construction. In total, the CIP (including inflation) from FY 2015 through FY 2024 is approximately \$124.1 million. A detailed list of projects and costs by year can be seen on Schedule 6 of Appendix A.

2.3.7 Future Borrowing Assumptions

To the extent any additional new debt would be required in any year of the projection period to fund a portion of the CIP, it is assumed to carry the following terms:

Table 2-1 – Borrowing Assumptions	
Long-Term Debt	
Term	20 Years
Interest Rate	3.75% to 5.25%
Cost of Issuance	2.00% of par

Based upon the financial management plan presented herein, periodic borrowing will continue to be required to fund a portion of the capital improvement needs of the Utility. It is expected that the current bonding authorization provided by the 2013 ballot issue will be fully utilized by FY 2017. At that point, it is projected that the City would need to initiate a subsequent ballot issue or issues to provide the bonding authority for the future borrowing requirements of the Utility identified in the RSA beginning in FY 2018.

2.3.8 Debt Service and Coverage

The debt service coverage test in the Utility's outstanding bond covenants is that:

- ✓ Net income must be at least 1.10 times annual debt service requirements.

It is important to note that this covenant (often referred to as a debt service coverage requirement) represents the minimum requirement of the Utility. Should the Utility be unable to meet this requirement, it could be found in technical default. This would result in the Utility facing a downgrade in its credit rating, which would affect the interest rate and terms of any future financing initiatives. As a policy decision, utilities often measure revenue sufficiency and set rates based upon a higher debt service coverage level so as to ensure compliance with these type of covenants in the event future projections of revenue and expenses do not occur as predicted (due to extended drought conditions, unanticipated capital requirements or operating cost increases, natural disasters, etc.). As such, the financial management plan presented herein reflects a target debt service coverage ratio for senior lien debt and for SRF debt of 1.25 throughout the projection

period, which is indicative of an “adequate” utility system per the evaluation criteria published by the municipal utility ratings agency, Standard & Poor’s.

2.4 RESULTS

Based upon the data, assumptions, and financial policies presented herein, the Utility’s current rates will not provide sufficient revenue to meet its debt service, capital, and operating cost requirements over a multi-year projection period. As such the RSA developed a financial management plan and corresponding plan of sewer rate revenue increases that will meet the Utility’s current and projected cost requirements. Appendix A of this report includes several detailed schedules presenting all components of the financial management plan, while the recommended five-year sewer rate adjustment plan is presented in the following table:

Table 2-2 – Recommended Plan of Rate Revenue Increases					
Description	FY 15	FY 16	FY 17	FY 18	FY 19
Effective Date	10/1/14	10/1/15	10/1/16	10/1/17	10/1/18
Operating	0.0%*	1.0%	1.0%	1.0%	1.0%
Capital	6.0%*	0.0%	5.0%	0.0%	1.0%
Total Increase	6.0%*	1.0%	6.0%	1.0%	2.0%

**Recommended rate structure modifications would result in rate adjustments that would affect the cost of service to customers differently*

The recommended rate adjustments are consistent with national trends and our industry experience. The U.S. Consumer Price Index (CPI) Water & Sewerage Maintenance Series, which specifically measures the average national change in the cost of water and wastewater service to households, has risen at an average annual rate of approximately 6% during the past ten years. Moreover, many of our clients across the country are presently experiencing rate increase requirements in the range of 3 to 8% per year.

2.5 CONCLUSIONS & RECOMMENDATIONS

We have reached the following conclusions and recommendations regarding the sufficiency of the current sewer rates of the Utility over the projection period:

- Based upon the assumptions and base data described herein, the revenue produced by the City's current rates is not sufficient to address the annual operating, capital, debt, and reserve requirements of the Utility.
- As such, we recommend that the City adopt the plan of annual rate revenue adjustments for the Utility presented in Table 2-2 for FY 2015 through FY 2019.
- Additionally, we recommend the City consider rate structure modifications for FY 2015 as presented in Section 3 of this report. The recommended rate structure modifications conform to accepted industry practice and provide a fair and equitable distribution of costs to the various customers of the Utility.
- The Utility should update this analysis on an annual or bi-annual basis to evaluate the adequacy of its revenues and its plan of annual rate revenue increases. Doing so will allow for incorporation of updated revenue and expense information and changes in economic conditions so that any necessary adjustments to planned rate increases can be made to allow the Utility to meet its requirements during the projection period and minimize rate impacts to customers from future events which may occur differently than currently projected.

SECTION 3. RATE STRUCTURE MODIFICATIONS

Burton & Associates examined the current monthly sewer rates and developed recommended rate structure modifications that should be considered to conform to legal precedent and accepted industry rate making practices that will result in a fair and equitable distribution of the cost of service to the various customers of the Utility.

3.1 BASIS OF MODIFICATIONS

We have reviewed the City's current sewer rate structure, and while we conclude that it is generally fair and equitable, we do recommend certain modifications to the rate structure that will better conform to accepted industry practices in regards to level of base monthly charges and how those charges are adjusted for customers with larger meter sizes. The recommended modifications and resulting rates are intended for implementation on 10/1/2014 and embody the recommended FY 2015 rate revenue increases of 6.00%.

3.2 SEWER RATES

3.2.1 Monthly Base Charge

Current Rates – The current monthly base charge is \$7.30 per month for customers located inside the City. Customers located outside of the City are subject to a 50% surcharge, while the BCRSD pays 80% of the current monthly base charge for its customers that receive wholesale treatment and disposal service from the Utility per the terms of its service agreement with the Utility. The charge increases for commercial customers with larger meter sizes, while the charge for residential customers is the same regardless of meter size. It is important to note that multi-family residential properties (such as apartments, condominiums, townhomes, etc.) are classified as residential customers if each dwelling unit is individually-metered, or as commercial customers if the dwelling units within each multi-family building are served through a master-meter(s) (i.e. the dwelling units are not individually-metered).

Recommendation – There is a significant amount of industry practice and guidance relative to the establishment of base monthly charges. In evaluating the user charges or rates of a municipal utility system, the rating agencies will consider how a utility generates its revenues. Because a greater level of fixed charges leads to less volatility in a utility’s revenue stream than a system that relies heavily or completely on volumetric charges, rating agencies view favorably utilities whose fixed-charge component generates a significant amount of their revenue stream. For example, Fitch publishes the criteria they use to evaluate municipal utility systems, and indicate that they view systems favorably that generate greater than 30% of their revenue from fixed monthly charges.

In light of the criteria of rating agencies as well as declining demands, many utility systems are looking to increase the amount of costs recovered in their monthly base charges in order to enhance fiscal stability and moderate the impact of declining demands. For many utility systems, the only variable costs they incur that can fluctuate with customer volumes are electricity and chemicals, which typically account for less than 10% of the annual cost of service. As such, a rate structure that relies upon volume-based rates for the recovery of a large portion of its costs carries a significant amount of financial exposure, particularly in environments of unstable or declining demands.

An emerging industry trend (which we are recommending for the Utility) is to establish base monthly charges that recover a portion of their annual revenue requirements that is equal to their administrative costs associated with customer service, meter reading, etc. plus annual debt service expenses. The Utility’s administrative cost requirements and annual debt service expenses for existing debt represent approximately 40% of its annual revenue requirement in FY 2015. The establishment of base charges that would recover 40% of the Utility’s FY 2015 revenue requirement would not only be viewed favorably by the municipal rating agencies, but also results in monthly base charges that are very comparable to those of other local utility systems.

As it relates to determining monthly base charges for each type of customer, common industry practice differentiates such charges by class of customer based upon the actual and potential usage characteristics of each customer class. Many utility systems apply

base charges 1) uniformly to all single-family residential customers, regardless of meter size, 2) per dwelling unit for multi-family residential accounts, with the charge per unit often times reflecting the ratio of use per dwelling unit to that of the single-family residential class, and 3) by meter size for commercial customers based upon observed billed volumes or the maximum capacity flows published by AWWA.

As the Utility presently has just two retail customer classes, residential and commercial, and is not able to readily identify which accounts are multi-family residential accounts (or the units the number of dwelling units for each account), we recommend that the Utility continue to apply monthly base charges uniformly to all of its residential accounts and scale or increase the charge for all of its commercial customers with meter sizes larger than 5/8" based upon the ratio of the maximum flow rates of each larger meter size to that identified of a 5/8" meter.

In the future, if the Utility is able to identify the accounts in its billing system that are multi-family accounts and the associated number of dwelling units for each such account, we would recommend it consider establishing a separate multi-family residential customer class. For this new class of customer, the monthly base charge could then be applied per dwelling unit for each multi-family account, and the charge per dwelling unit could be adjusted to reflect the ratio of billed volume per dwelling unit for multi-family accounts to the average or typical use per single-family residence.

3.2.2 Usage Rates

Current Rates – Usage or variable charges recover the remaining portion of system costs not recovered by monthly base charges in proportion to each customer's use of the system. The City currently employs a uniform rate per 100 cubic feet (CCF) of \$2.414 for the metered volume of all residential and commercial customers. Customers located outside of the City are subject to a 50% surcharge, while the BCRSD pays 80% of the current volume-based charge for its customers that receive wholesale treatment and disposal service from the Utility per the terms of its service agreement with the Utility.

Recommendation – The current sewer usage rate structure conforms to legal precedent and common industry practice. As such, our only recommendation is to update the level

of the charge to recover the remaining portion of the FY 2015 revenue requirement not recovered by the monthly base charges recommended herein.

3.3 PRICE ELASTICITY

As sewer rates increase, discretionary water (and therefore billed sewer volumes) will generally decline. Because changes in use in response to price are a function of the increase in price and the level of discretionary usage, the recommended modifications to the current rate structure are expected to have an impact on total billed sewer volume. The recommended rate structure is anticipated to produce an overall system-wide billed volume reduction of 2% as the modifications presented herein are minor in nature. That effect has been factored into the calculations of the FY 2015 rates presented in the report.

3.4 SCHEDULE OF RECOMMENDED RATES

It is our recommendation that the adjustments discussed in the prior sub-sections should be made to the current sewer rates to better conform to accepted industry practice and ensure a fair and equitable distribution of costs to the Utility's customers. Based upon discussions with City staff, it is our understanding that the City's customer billing system can accommodate these recommended changes in rate structure. Specific recommended sewer rates are presented on Schedule 1 of Appendix B for implementation on 10/1/2014 based upon the revenue requirements as identified in the RSA for FY 2015 and the rate structure modifications presented herein.

3.5 CUSTOMER IMPACT ANALYSIS

In considering implementation of the recommended sewer rates presented herein, it is important to examine the impact that those rates will have upon the monthly bill of the Utility's customers. Implementation of the recommended rates will impact customers with different usage patterns differently.

Schedule 2 in Appendix B presents the customer impact upon the monthly sewer bill of a residential customer with a 5/8" meter at various consumption levels in 1 CCF per month increments up to 20 CCF per month.

SANITARY SEWER UTILITY RATE STUDY

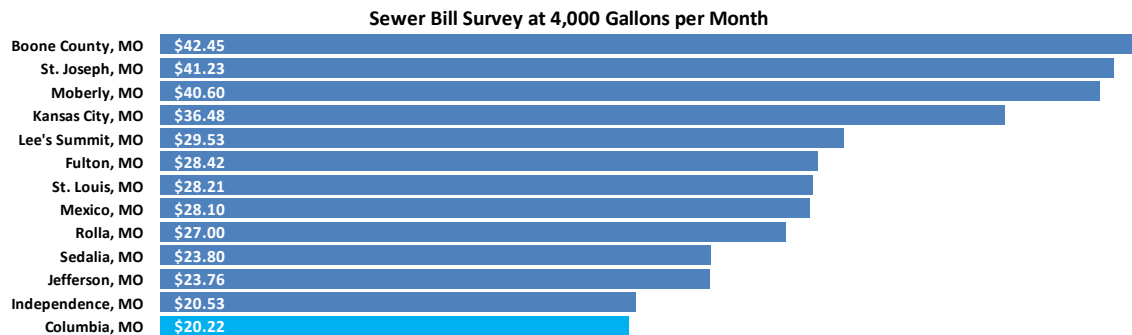
RATE STRUCTURE MODIFICATIONS

In addition to evaluating the impacts of the recommended rates to residential customers, Schedules 3, 4, and 5 of Appendix B present an analysis of the impact to the monthly bills of commercial customers with a 5/8", 1", and 2" meter, respectively. In addition, Schedule 6 of Appendix B presents the impacts of the recommended rates to certain commercial customers with larger and/or multiple meters.

3.6 COMPARATIVE RATE SURVEY RESULTS

As part of the Study, we prepared FY 2014 residential rate surveys that compare the current monthly bill for the City's typical residential user to that of 1) neighboring communities and 2) comparable communities throughout the country. The rate surveys were performed to provide an understanding of the current market range of typical utility costs and how the City fits within that range.

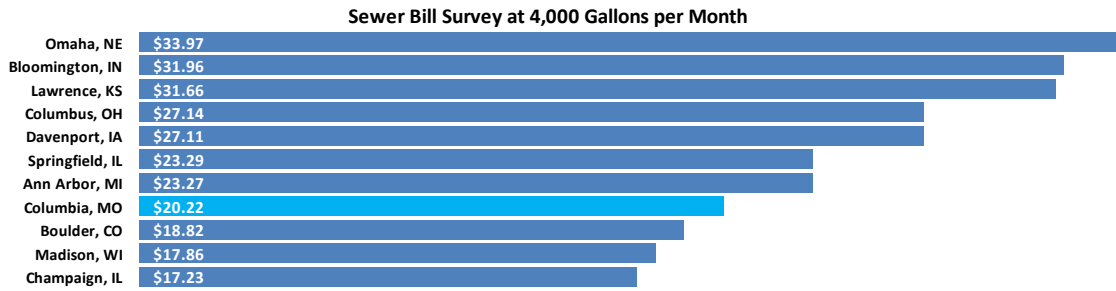
The graph below presents the comparison of the monthly sewer charges of local communities for a single-family residential customer with a 5/8" meter based on 4,000 gallons of water use. *As can be seen, the City is currently the lowest cost provider in the area for a typical residential user.*



SANITARY SEWER UTILITY RATE STUDY

RATE STRUCTURE MODIFICATIONS

The following graph presents the comparison of the monthly sewer charges of comparable communities (defined as having major universities and being in the same general geographic region) to a residential customer with a 5/8" meter based on 4,000 gallons of water use. *As can be seen, the City is currently very comparable in cost to other comparable communities.*



SECTION 4. CONNECTION FEES

As part of the Study, Burton & Associates updated the City’s sewer connection fees based upon the cost of its current infrastructure and five-year CIP. This section of the report presents the results of the update, including background information, legal requirements, an explanation of the calculation methodology employed, results of the analysis, as well as comparative connection/capacity fee survey information for local as well as comparable communities.

4.1 BACKGROUND

The Utility’s connection fees are assessed against new development in an attempt to cover the cost of providing capital facilities (infrastructure) needed to serve new development. Such charges are the mechanism by which new growth can “pay its own way” and minimize the extent to which existing customers must bear the cost of new or expanded facilities which are necessitated by new customers.

The City currently assesses connection fees for the Utility that are designed to recover the cost of sewer capacity from new connectors to the system. These types of connection fees are commonly referred to as impact fees, capacity fees, system development charges, or capital charges, and for purposes of this report, the use of the term impact fees, capacity fees, system development charges, or capital charges is interchangeable with connection fees. The review of these fees included in this Study is intended to determine if the current cost of capacity necessitates a change in the level of the City’s current fees.

4.2 OBJECTIVES

The objectives of the update were to determine the full cost recovery connection fees for the Utility and to provide a comparison of these results not only to the City’s current fees, but also to the sewer connection fees in other local as well as comparable communities.

4.3 GENERAL METHODOLOGY

There are three primary approaches to the calculation of connection fees. The first approach is to determine the replacement cost of the system's major functional components as the cost basis for the 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 system's multi-year CIP associated with the provision of additional system capacity by functional system component as the cost basis for the fee calculation. This approach is most appropriate where 1) the existing system has virtually no excess capacity to accommodate growth, and 2) 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 1) there is excess capacity in the current system that will accommodate some growth, and 2) the CIP includes projects that will provide some amount of system expansion, but does not necessarily have a sufficient amount of projects in each functional area to be reflective of a total system.

The third approach, was used for the Utility because some growth can be accommodated by the current capacity of the system, yet the CIP contains a number of projects that will result in some level of expansion to the system. Using the combined approach effectively provides connection fees that reflect a weighing of the cost of current excess capacity and the cost of future capacity to be provided in the CIP, both of which will contribute to new connections being able to receive service from the Utility.

4.4 BASIS OF THE ANALYSIS

The first step in calculating updated sewer connection fees was to determine the capacity cost for each system function: wastewater transmission/pumping, wastewater treatment/disposal, and administration. The cost basis for the analysis was 1) the replacement cost new less depreciation (RCNLD) of the Utility's existing major system

components, and 2) the portion of the multi-year CIP providing additional capacity or expanding the system.

4.5 CAPACITY COSTS

City staff provided the Utility's current asset inventory as of 9/30/13 that included a description, date in service, original cost, and useful life for each system asset. These assets were classified by system function and a RCNLD was calculated for each asset record using the data provided by the City and the Engineering News Record Construction Cost Index. The Utility's fixed asset information, including RCNLD for each item, is summarized by function on Schedule 2 in Appendix C.

In addition to the Utility's fixed assets, City staff provided the multi-year CIP and classified each project by system function as well as identified the percentage of each project that was associated with the provision of additional system capacity. Schedule 3 in Appendix C identifies the multi-year CIP utilized in the analysis.

Once the capacity costs were identified for each functional component, two adjustments were then made to those costs. The first adjustment deducted the amount of costs historically and estimated to be received or funded from other sources, such as grants or developer contributions. The second adjustment added the interest costs associated with the portion of the capacity costs that have been or will be funded with debt.

Relative to the second adjustment, a subsequent credit was included in the calculation for the net present value of the debt service that will be recovered in user fees after new customers connect to the Utility to avoid double recovery of debt-funded costs. Upon connection to the sewer system, new customers will begin to receive sewer service and will pay the rates associated with that service. The Utility's rates for sewer service recover the principal and interest payments (debt service) associated with the debt incurred to fund the capital costs of the sewer system. Therefore, in order to avoid a double recovery of those capital costs in the connection fees and user fees/rates, a credit was calculated based upon the net present value of the annual debt service (through the

term of the debt) that the average connection (connecting at the mid-point in time between now and term of the outstanding debt) will pay after connecting to the Utility.

4.6 CAPACITY & ERU DETERMINATION

The capacity of the system in million gallons per day (MGD) upon completion of the five-year CIP was discussed with City staff. That treatment capacity (25.2 MGD) was then converted to equivalent residential units (ERUs) based upon the Utility's 275 gallons per day (gpd) per ERU. The capacity costs for each functional component were divided by the capacity of the system in ERUs to determine the Utility's capacity cost per ERU.

It is important to note that prior to determining the final connection fee per ERU, a reduction was made to the capacity cost per ERU as an allowance for estimation and contingencies as an additional measure of conservatism to enhance the defensibility of the calculated fees presented herein in the event of a future legal challenge. Schedule 1 in Appendix C presents the sewer connection fee calculation details, including the system costs, borrowing assumptions, debt service credits, and the allowance for estimation and contingencies by system function.

4.7 UPDATED FEE AMOUNTS

Based upon the information provided by the City, the analysis results in an updated sewer connection fee for a 5/8" connection (1 ERU) of \$2,460 as shown in the table below. This represents an increase of \$1,660 or approximately 200% above the current fee.

Table 4-1 – Updated Sewer Connection Fee			
Fee per ERU*	Current	Update	\$ Chg.
Fee for 5/8" Meter	\$800	\$2,460	\$1,660

**ERU = Equivalent Residential Unit*

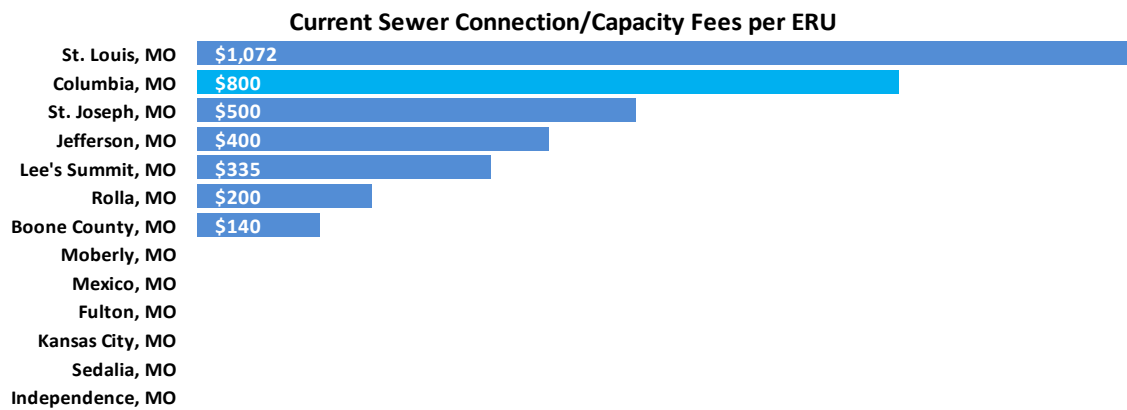
It is important to note that the City has discretion regarding the percentage of cost recovery utilized in the establishment of connection fees. Adoption of connection fees at full cost recovery would lessen the pressure on user fees or rates by providing more revenue to pay for expansion-related capital costs, thus reducing the debt to be recovered

SANITARY SEWER UTILITY RATE STUDY CONNECTION FEES

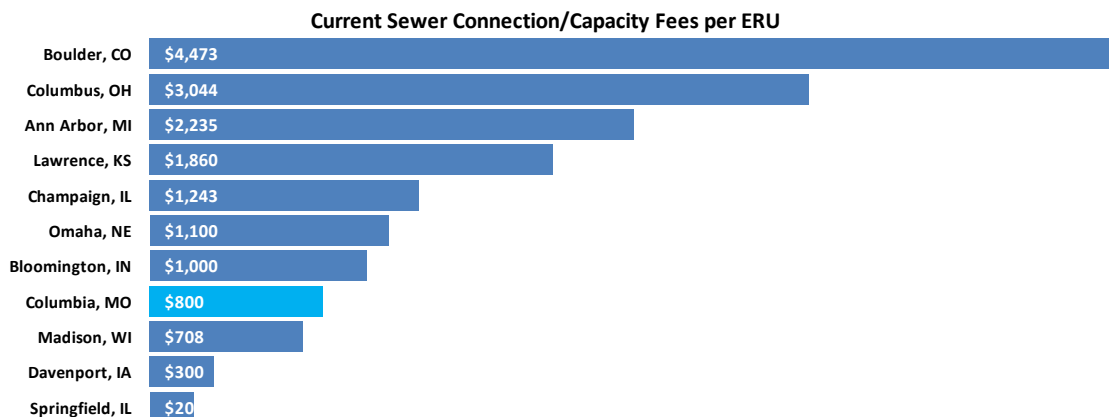
in user fees/rates that would otherwise be necessary to fund those costs. However, based upon the change in the level of connection fee per the analysis presented herein, we recommend that the City consider a multi-year approach to increasing its current schedule of connection fees.

4.8 CONNECTION FEE SURVEY

As part of the analysis, we performed surveys of the fees in other neighboring as well as comparable communities in the general geographic region to provide the market range of sewer connection fees. The graph below presents the results of the connection fee survey performed for local communities. *As can be seen, a number of communities in the surrounding area either do not have connection fees or have very modest fees.*



The graph below presents the results of the survey performed for comparable communities. *As can be seen, similar communities outside of the local area have higher fees that are more consistent with the updated amount identified herein for the Utility.*



It is important to note that the reader must view the comparison with caution as no in depth analysis has been performed to identify the methods used in the development of the sewer connection/capacity fees imposed by the other public utilities, 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.

Some reasons why these types of 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

4.9 RECOMMENDATIONS

Based upon the analysis presented herein, we recommend that the City:

- Consider increasing its sewer connection fees to \$2,460 per ERU via a multi-year program of gradual increases.
- Use the same maximum capacity flow ratios identified by the AWWA to establish the fees for commercial customers with larger meter sizes as is recommended for the monthly base charges for such customers. Schedule 4 of Appendix C contains a list of current and updated fees by meter size, including the maximum capacity flow ratios published by the AWWA for each meter size.

SECTION 5. DEPOSITS

This section of the report presents the results and recommendations of the review and evaluation of sewer customer deposits that was conducted as part of the Study.

5.1 BASIS OF ANALYSIS AND RESULTS

The City currently charges deposits to its various types of customers that are based upon meter size (single-family residential), the number of dwelling units (multi-family residential), or assumed usage at account initiation (commercial). As part of the Study, Burton & Associates reviewed the current deposits and determined that the City should increase its single-family and multi-family residential deposits in order to recover lost revenue associated with the time period (two months) of service provided prior to service shut-off based upon the current average monthly volumes and monthly service charges. A two-month period was determined to be representative of the duration of revenue/cost exposure associated with non-payment due to the billing and subsequent shut-off procedure of the Utility as discussed with City staff.

Moreover, we identified a deposit by meter size for commercial customers based upon the average usage of existing customers that could be used when assumed average usage data at account initiation may not be available.

The following table presents a summary of the deposit analysis prepared as part of the Study, including a comparison of the current and recommended deposits for each type of customer by meter size or number of units, as appropriate.

SANITARY SEWER UTILITY RATE STUDY DEPOSITS

Schedule of Proposed Sewer Deposits - Based on 2 Average Monthly Bills							
Meter Size	Average Monthly Usage (Ccf's)	Average Monthly Sewer Charge	Sewer Revenue Exposure	Proposed Sewer Deposit	Current Deposit*	\$ Chg.	% Chg.
Residential							
5/8"	5	\$18.83	\$37.67	\$40.00	\$20.00	\$20.00	100%
3/4"	5	\$20.53	\$41.06	\$40.00	\$20.00	\$20.00	100%
1"	7	\$24.46	\$48.92	\$40.00	\$20.00	\$20.00	100%
1-1/2"	6	\$22.07	\$44.14	\$50.00	\$20.00	\$30.00	150%
2"	11	\$34.67	\$69.33	\$50.00	\$20.00	\$30.00	150%
Multi-Family							
				(per Unit)			
First 25 Units				\$20.00	\$10.00	\$10.00	100%
Units in excess of 25				\$10.00	\$5.00	\$5.00	100%
<i>Maximum Deposit of \$1,000</i>							
Commercial							
5/8"	6	\$22.59	\$45.18	\$45.00	\$45.18	-\$0.18	0%
3/4"	24	\$70.76	\$141.51	\$140.00	\$141.51	-\$1.51	-1%
1"	23	\$81.08	\$162.17	\$160.00	\$162.17	-\$2.17	-1%
1-1/2"	50	\$168.14	\$336.27	\$330.00	\$336.27	-\$6.27	-2%
2"	103	\$328.54	\$657.08	\$650.00	\$657.08	-\$7.08	-1%
3"	327	\$944.13	\$1,888.26	\$1,880.00	\$1,888.26	-\$8.26	0%
4"	859	\$2,326.95	\$4,653.89	\$4,650.00	\$4,653.89	-\$3.89	0%
6"	1,105	\$4,126.93	\$8,253.86	\$8,250.00	\$8,253.86	-\$3.86	0%

* Per Ordinance Chapter 27: commercial sewer deposit = 2 x assumed average bill at account start

5.2 RECOMMENDATIONS

Based upon the analysis presented herein, we recommend that the City:

- Update its residential sewer service deposits to the amounts identified herein to more appropriately reflect the actual potential lost revenue due to non-payment.
- Continue the current practice of using estimated volumes for commercial accounts (if available) to determine deposit amounts, and use the amounts identified herein for each meter size when reliable estimates are not available.
- The City should also consider accepting a letter of good credit and/or performing a credit check (at the customer's expense) in lieu of providing a security deposit.
- The City should increase the deposit amounts annually for all customer classes based upon the level of applicable sewer rate increases.

APPENDIX A – REVENUE SUFFICIENCY ANALYSIS

Supporting Schedules

The Schedules on the following pages present the supporting assumptions and results of the Revenue Sufficiency Analysis.

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
<u>Annual Water System Growth:</u>											
Customer Growth	N/A	2.12%	2.08%	2.04%	1.99%	1.96%	1.92%	1.88%	1.85%	1.81%	1.78%
Use Growth	N/A	2.12%	2.08%	2.04%	1.99%	1.96%	1.92%	1.88%	1.85%	1.81%	1.78%
<u>Interest Earnings Rate:</u>											
Average Annual Interest Earnings Rate ⁽¹⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Working Capital Reserve Target:</u>											
Policy Target (Number of Months of O&M)	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
<u>Price Elasticity Coefficient:</u>											
Applicable to Rate Revenue - Usage Component	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
<u>Operating & Maintenance Cost Escalation Rates:</u>											
PERMANENT POSITIONS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TEMPORARY POSITIONS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
HOLIDAY PAY TEMP	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SHIFT DIFFERENTIAL	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
STEP UP PAY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
MEAL ALLOWANCES	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
DEFERRED COMP MATCH	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CELL PHONE ALLOWANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
JEAN ALLOWANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OVERTIME	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
STANDBY PAY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PREMIUM VACATION	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PREMIUM HOLIDAY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SICK LEAVE BUY BACK	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
NON-ACCTBLE AUTO ALLOW	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SOCIAL SECURITY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
UNEMPLOYMENT	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
RAILROAD TAX	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
LAGERS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
POLICE & FIRE PENSION	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
DISABILITY INSURANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WORKERS COMPENSATION	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
EMPLOYEE HEALTH INSURANCE	N/A	N/A	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
LIFE INSURANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
MISC PERSONNEL COSTS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OTHER BENEFITS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
EMPLOYEE SERVICE AWARDS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
EMPLOYEE PARKING	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
SAFETY AWARDS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
RETIREMENT SICK LEAVE PMT	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
POST EMPLOYMENT BENEFIT	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
BUDGETARY CONTROL	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CONSTRUCTION MATERIALS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OFFICE SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PRINTING	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
POSTAGE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
BOOKS & SUBSCRIPTIONS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
EMPLOYEE SERVICE AWARDS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
DATA PROC & ELECTRONIC	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MISCELLANEOUS OFFICE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
HORTICULTURAL SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PHOTOGRAPHY SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
JANITORIAL SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FUEL OIL & LUBRICANTS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
JOB SITE MEALS 19-100	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MEDICAL SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FOOD	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
LABORATORY SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MISCELLANEOUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PARTS-FLEET MAINTENANCE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
EQUIPMENT PARTS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMMUNICATION EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
INSTRUMENTS & APPARATUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TOOLS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
UNIFORMS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
CLOTHING	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
SAFETY EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
JOB SITE MEALS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FURNITURE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMPUTER/ELECTRONIC ITEMS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OTHER MISCELLANEOUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
BUDGETARY CONTROL	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TRAVEL	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDUCATION & TRAINING MATS	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REGISTRATION & TUITION	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SMALL DOLLAR TRAVEL	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BUDGETARY CONTROL	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAIL SERVICE & PRINT SHOP	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PUBLIC COMMUNICATIONS FEE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
WEB DESIGN/MAINT CHRGS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

SANITARY SEWER UTILITY RATE STUDY

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Assumptions

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	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
COMPUTER REPLACEMENT COST	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
IT SUPPORT & MAINTENANCE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
I.S. PC & PRINTER MAINT.	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
JANITORIAL SERVICE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
GENERAL ADMINISTRATIVE FE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
UTILITY ACCTS & BILLING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
GIS FEE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
FIBER OPTICS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LOCATOR SERVICE CHARGE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SELF INSURANCE CHRGS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EMP HEALTH/WEALTH FEE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CITY UNIVERSITY	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MAINTENANCE PROJECT	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BLDG. MAINTENANCE-REGULAR	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BUILDING UTILITY CHARGES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BUDGETARY CONTROL	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
WATER	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
GAS	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
ELECTRIC	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
TELEPHONE	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
SEWER	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
REFUSE	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
FUEL OIL	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
STORM WATER	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
WIRELESS COMMUNICATIONS	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
OTHER UTILITIES	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
LEGAL FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
ENGINEERING FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
FINANCIAL FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CONSULTING FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
INFILTRATION & INFLOW	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
RECORDS MANAGEMENT FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MEDICAL SERVICES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OTHER PROFESSIONAL FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
DUES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PUBLISHING & ADVERTISING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BUILDING RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EQUIPMENT RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LAND RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
CITY VEHICLE PARKING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Pool Billing-Fleet Ops	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MAINTENANCE AGREEMENTS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
VEHICLE MAINTENANCE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EQUIPMENT MAINTENANCE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
VEHICLE SERVICE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MONTHLY AUTO REIMBURSEMNT	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LICENSE & CERT. REIMBURSE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
DRUG TESTING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
NONCONTRACTUAL SERVICES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MISCELLANEOUS CONTRACTUAL	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BUDGETARY CONTROL	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
REFUNDS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BANK & PAYING AGENT FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
INSURANCE PREMIUMS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BOILER & EXPLOSION INS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
DAMAGE CLAIMS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
FINES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BAD DEBT EXPENSE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LOSS ON DISPOSAL ASSETS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CONTINGENCY	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MISCELLANEOUS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LAND	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
BUILDING & STRUCTURES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
CAPITAL IMPR TO BUILDINGS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
AIR EASEMENTS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
STREETS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
AUTOS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TRUCKS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FURNITURE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OFFICE EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MACHINE TOOLS & IMPLEMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
INSTRUMENTS & APPARATUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMPUTER EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMMUNICATIONS EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
SOFTWARE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TRAFFIC SIGNALS & SIGNS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
BUDGETARY CONTROL	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
INSURANCE REIMBURSABLE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
DEPRECIATION	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
AMORTIZATION	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AMORTIZATION OF CONTRIBTN	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTEREST EXPENSE	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRINCIPAL	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008B S.O. Bonds	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENERAL FUND	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPITAL PROJECTS-GEN GOV	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORM WATER	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSFERS	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SUSTAINABILITY FUND	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FTE Transfer Adjustment	N/A	N/A	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Weighted Average Annual Cost Escalation	N/A	N/A	-0.19%	2.94%	2.96%	2.98%	3.00%	3.02%	3.04%	3.06%	3.09%
<u>Operating & Maintenance Expense Execution Rates:</u>											
Percent of Annual Personal Services Budget	100.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Percent of Annual Fixed Operating Budget	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Percent of Annual Variable Operating Budget	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
<u>Capital Improvement Program Cost Escalation Rates:</u>											
Compounded Annual Cost Escalation	0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%
<u>Capital Improvement Program Execution Rate:</u>											
Percent of Annual CIP Budget	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(1) The interest income in the analysis reflects the budgeted amounts for FY 2014 and FY 2015. In FY 2016 and each year thereafter, we have assumed a reduction in interest earnings of \$25,000 per year, as recommended by City Staff.

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

FY 2014 Beginning Balances

Schedule 2

SOURCE: FY 2013 CAFR & Trial Balances provided by City Staff

GROUPING OF FUNDS IN MODEL	Revenue Fund	Bond Proceeds	Restricted Reserves
CURRENT UNRESTRICTED ASSETS			
Cash and Cash Equivalents	\$ 7,279,183	5,598,325	2,243,300
Investments	-	-	-
Receivables (net of allowance for uncollectables)	1,912,389	-	-
Grants Received	-	2,510,843	-
Accrued Interest	50,726	-	-
Loans Receivable from Other Funds	-	-	-
Inventories	-	-	-
Prepaid Items	201	-	-
Funds for Debt Service Expenses	7,673,172	-	-
Minimum Operations & Maintenance Reserve	919,863	-	-
Customer Security and Escrow Deposits	-	-	548,237
Contingency	-	-	200,000
Restricted Assets - Statutory Restrictions	-	-	948,634
TOTAL CURRENT ASSETS	\$ 17,835,534	\$ 8,109,168	\$ 3,940,171
Accounts Payable	(268,861)	-	-
Accrued Payroll and Payroll Taxes	(227,286)	-	-
Accrued Compensated Absences	(179,217)	-	-
Other Liabilities	(12,923)	-	-
Construction Contracts Payable	(4,282,207)	-	-
Accrued Interest	(813,574)	-	-
Revenue Bonds Payable - Current Maturities	-	-	-
Special Obligation Bonds Payable - Current Maturities	-	-	-
Customer Security and Escrow Deposits	-	-	(548,237)
NET UNRESTRICTED FUND BALANCE	\$ 12,051,465	\$ 8,109,168	\$ 3,391,934
Fund Summary			
Bond Proceeds	\$ 8,109,168		
Revenue Fund	\$ 12,051,465		
Restricted Reserves	\$ 3,391,934		
Total Consolidated Fund Balance	\$ 23,552,567		

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Capital Improvement Program

Schedule 3

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Project Description											
Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]	\$ -	140,000	140,000	140,000	140,000	140,000	-	-	-	-	-
Annual Inflow & Infiltration Program [ID: 1718]	\$ -	2,000,000	2,000,000	2,000,000	2,000,000	6,000,000	4,000,000	4,000,000	4,000,000	-	-
Annual Private Common Collectors - C43112 [ID: 752]	\$ -	500,000	500,000	500,000	500,000	500,000	500,000	-	-	-	-
Annual Sewer Main and Manhole Rehab - C43100 [ID: 753] - Ent Rev	\$ 500,000	-	-	-	-	-	-	-	-	-	-
Annual Sewer Main and Manhole Rehab - C43100 [ID: 753] - Ballot	\$ -	700,000	700,000	700,000	700,000	700,000	500,000	500,000	-	-	-
Annual Sewer System Improvements - C43183 [ID: 750] - Ent Rev	\$ 500,000	-	-	-	-	-	-	-	-	-	-
Annual Sewer System Improvements - C43183 [ID: 750] - Ballot	\$ -	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	500,000	500,000	500,000	-	-
Additional I&I Per Regulatory Mandate	\$ -	-	-	-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Calvert Drive Sewer Relocation [ID: 1698]	\$ -	20,000	200,000	-	-	-	-	-	-	-	-
FBRS - Elm & 6th Street [ID: 1863] - Ballot	\$ -	658,820	-	-	-	-	-	-	-	-	-
FBRS - Elm & 6th Street [ID: 1863] - Ent Rev	\$ 500,000	-	-	-	-	-	-	-	-	-	-
FBRS - Elm & 6th Street [ID: 1863] - PYA Ent Rev	\$ 1,177,180	-	-	-	-	-	-	-	-	-	-
FBRS - Stadium to Elm [ID: 1862] - Ballot	\$ -	541,180	-	-	-	-	-	-	-	-	-
FBRS - Stadium to Elm [ID: 1862] - Ent Rev	\$ 1,661,138	-	-	-	-	-	-	-	-	-	-
FBRS - Stadium to Elm [ID: 1862] - PYA Ent Rev	\$ 897,682	-	-	-	-	-	-	-	-	-	-
FBRS to Turner Relief Sewer - C43250 [ID: 1793] - Ballot	\$ 50,000	210,000	-	-	-	-	-	-	-	-	-
FBRS to Turner Relief Sewer - C43250 [ID: 1793] - Developer Contribution	\$ 150,000	-	-	-	-	-	-	-	-	-	-
North Grindstone Creek Bank Stabilization C43244 [ID: 1530]	\$ -	194,794	-	-	-	-	-	-	-	-	-
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]	\$ -	100,000	-	-	-	-	-	-	-	-	-
PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]	\$ -	570,000	-	-	-	-	-	-	-	-	-
PCCE #14 - Cliff Drive C43239 [ID: 1367]	\$ -	290,000	-	-	-	-	-	-	-	-	-
PCCE #18 - Spring Valley Road C43241 [ID: 1365]	\$ -	-	40,000	-	-	-	-	-	-	-	-
PCCE #24 - St. James & St. Joseph [ID: 1604]	\$ -	15,000	119,100	-	-	-	-	-	-	-	-
PCCE #27 - Grace Ellen [ID: 1606]	\$ -	15,000	93,000	-	-	-	-	-	-	-	-
Ridgeway Cottages [ID: 1319]	\$ -	-	16,000	-	-	-	-	-	-	-	-
Stadium & I-70 Sewer Relocation C43236 [ID: 1387]	\$ -	-	152,764	-	-	-	-	-	-	-	-
Upper Hinkson Creek Outfall Ext. C43213 [ID: 806] (2008 Ballot)	\$ -	6,700,000	-	-	-	-	-	-	-	-	-
Upper Hinkson Creek Outfall Ext. C43213 [ID: 806] (Bond Proceeds)	\$ -	431,545	-	-	-	-	-	-	-	-	-
Upper Meredith Branch Stream Bank Stabilize. C43245 [ID: 1531]	\$ -	450,000	-	-	-	-	-	-	-	-	-
Woodrail Sewer Replacement Project [ID: 1528]	\$ -	-	260,000	-	-	-	-	-	-	-	-
FBRS - 4th Street - Elm to Rogers/Broadway [ID: 1864]	\$ -	-	-	-	354,400	3,189,600	-	-	-	-	-
Henderson Branch Sewer Ext. (Midway Sewer Ext) [ID: 1060]	\$ -	300,000	-	2,300,000	-	-	-	-	-	-	-
North Grindstone Outfall Ext. Phase III C43214 [ID: 732]	\$ -	-	-	-	-	1,140,000	-	-	-	-	-
PCCE #16 - Bingham Rd & West Ridgeley Rd C43240 [ID: 1366]	\$ -	-	-	130,000	-	-	-	-	-	-	-
PCCE #20 - Ridgemont [ID: 1369]	\$ -	24,000	-	216,000	-	-	-	-	-	-	-
PCCE #20 - Ridgemont [ID: 1369]	\$ 20,000	-	-	-	-	-	-	-	-	-	-
PCCE #22 - Shannon Place [ID: 1603]	\$ -	-	-	-	15,000	61,400	-	-	-	-	-
PCCE #25 - Glenwood & Redbud [ID: 1605]	\$ -	-	-	-	50,000	510,000	-	-	-	-	-
WWTP - Digester Complex Improvements [ID: 1303]	\$ -	-	410,000	3,690,000	-	-	-	-	-	-	-
Haystack Acres Pump Station Interceptor C43230 [ID: 1304]	\$ 125,000	-	-	-	-	-	545,955	-	-	-	-
B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]	\$ -	-	-	-	-	-	200,000	1,400,000	-	-	-
B-9 Relief Sewer - Garth & Vandiver [ID: 795]	\$ -	-	-	-	-	-	60,000	540,000	-	-	-
C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]	\$ -	-	-	-	-	-	25,000	225,000	-	-	-
Gans Creek Pump Station Upgrade [ID: 1196]	\$ -	-	-	-	-	-	200,000	2,000,000	-	-	-
Lower Southwest Outfall Relief Sewer [ID: 798]	\$ -	-	-	-	-	-	60,000	640,000	-	-	-
M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]	\$ -	-	-	-	-	-	40,000	350,000	-	-	-
Prathersville Area Sewer District [ID: 1527]	\$ -	-	-	-	-	-	35,000	290,000	-	-	-

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Capital Improvement Program

Schedule 3

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Project Description											
Sewer District #171 - Crites Lane [ID: 1361]	\$ -	-	-	-	-	-	-	10,950	62,050	-	-
Sewer District - Hillcreek Road [ID: 1370]	\$ -	-	-	-	-	-	-	64,500	365,500	-	-
Sexton Road Relief Sewer [ID: 1326]	\$ -	-	-	-	-	-	200,000	2,000,000	-	-	-
Southwest Trunk #2 Relief Sewer [ID: 799]	\$ -	-	-	-	-	-	50,000	650,000	-	-	-
Stephens Park Sewer Relocation [ID: 747]	\$ -	-	-	-	-	-	15,000	75,000	-	-	-
Upper Bear Creek Sewer Replacement [ID: 1529]	\$ -	-	-	-	-	-	50,000	470,000	-	-	-
Upper Southwest Outfall Relief [ID: 800]	\$ -	-	-	-	-	-	25,000	250,000	-	-	-
Woodstock MHP WWTP Interceptor [ID: 1526]	\$ -	-	-	-	-	-	10,000	90,000	-	-	-
Cow Branch Outfall [ID: 725]	\$ -	-	-	-	-	-	-	300,000	-	850,000	850,000
Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]	\$ -	-	-	-	-	-	-	200,000	-	633,333	633,333
Little Bonne Femme Regional Pump Station [ID: 729]	\$ -	-	-	-	-	-	-	750,000	-	2,333,333	2,333,333
Rocky Fork Outfall Sewer [ID: 733]	\$ -	-	-	-	-	-	-	-	-	233,333	233,333
Total CIP Budget	\$ 5,581,000	14,860,339	5,630,864	10,676,000	4,759,400	17,241,000	11,015,955	19,305,450	8,927,550	8,050,000	8,050,000
Annual CIP Execution Rate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Adjusted CIP to be Executed	\$ 5,581,000	14,860,339	5,630,864	10,676,000	4,759,400	17,241,000	11,015,955	19,305,450	8,927,550	8,050,000	8,050,000
Annual Adjustment to CIP	\$ -	-	-	-	-	-	-	-	-	-	-
Annual Adjustment for Compounded Cost Escalation ⁽¹⁾	\$ -	-	168,926	651,236	442,624	2,172,366	1,751,537	3,745,257	2,053,337	2,149,350	2,455,250
Final CIP Funding Level	\$ 5,581,000	14,860,339	5,799,790	11,327,236	5,202,024	19,413,366	12,767,492	23,050,707	10,980,887	10,199,350	10,505,250

(1) Annual cost escalation factor of 3.00% is based upon the 5-year average increase in utility construction costs, per the Engineering News Record Construction Cost Index (ENR-CCI).

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Inflows

Schedule 4

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
1 Rate Revenue Growth Assumptions:											
2 Customer Growth	N/A	2.12%	2.08%	2.04%	1.99%	1.96%	1.92%	1.88%	1.85%	1.81%	1.78%
3 Use Growth	N/A	2.12%	2.08%	2.04%	1.99%	1.96%	1.92%	1.88%	1.85%	1.81%	1.78%
4 Annual Rate Revenue Increases: (1)											
5 Base Charge Increases	N/A	30.23%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%
6 Volume Charge Increases	N/A	-6.12%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%
7 Rate Revenue:											
8 SEWER CHARGES - Base Charge	\$ 5,352,191	7,118,064	7,338,630	7,937,296	8,176,601	8,503,263	9,186,377	9,920,853	10,710,395	11,558,967	12,470,811
9 SEWER CHARGES - Volume	\$ 10,704,381	10,388,131	10,688,606	11,421,827	11,742,656	12,162,939	12,982,374	13,852,106	14,775,059	15,754,322	16,793,155
10 Total Rate Revenue	\$ 16,056,572	17,506,195	18,027,236	19,359,123	19,919,257	20,666,202	22,168,751	23,772,959	25,485,454	27,313,289	29,263,966
11 Other Operating Revenues:											
12 State Fees	\$ 38,962	38,962	38,962	38,962	38,962	38,962	38,962	38,962	38,962	38,962	38,962
13 Mu Sewer Charges	\$ 1,401,536	1,447,097	1,474,759	1,580,199	1,609,675	1,658,703	1,775,633	1,901,189	2,035,887	2,179,958	2,333,634
14 Sharecropping	\$ 5,106	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140
15 Bcrsd Wholesale Revenue	\$ 720,577	826,427	844,823	907,438	927,095	957,507	1,027,269	1,102,006	1,182,214	1,268,030	1,359,592
16 Hauled Liquid Waste	\$ 34,000	36,040	36,040	36,040	36,040	36,040	36,040	36,040	36,040	36,040	36,040
17 Columbia Foods-Surcharge	\$ 48,868	51,940	51,940	51,940	51,940	51,940	51,940	51,940	51,940	51,940	51,940
18 Misc. Operating Revenue	\$ 2,690	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
19 Federal Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
20 Sewer Connection Fee	\$ 720,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
21 Total Other Operating Revenues	\$ 2,971,740	3,497,606	3,543,665	3,711,718	3,760,852	3,840,292	4,026,984	4,227,276	4,442,183	4,672,070	4,917,308
22 Non-Operating Revenues:											
23 Federal Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
24 State Grant	\$ -	-	-	-	-	-	-	-	-	-	-
25 Municipal Contributions	\$ -	-	-	-	-	-	-	-	-	-	-
26 Gains	\$ -	-	-	-	-	-	-	-	-	-	-
27 Losses	\$ -	-	-	-	-	-	-	-	-	-	-
28 Babs Interest Revenue	\$ 196,537	196,537	196,537	196,537	196,537	196,537	196,537	196,537	196,537	196,537	196,537
29 Other Interest	\$ 297,963	267,442	242,442	217,442	192,442	167,442	142,442	117,442	92,442	67,442	42,442
30 Gasb 31 Adj. Pool	\$ -	-	-	-	-	-	-	-	-	-	-
31 Miscellaneous	\$ 577,916	-	-	-	-	-	-	-	-	-	-
32 Special Fuels Tax Refund	\$ -	-	-	-	-	-	-	-	-	-	-
33 Spec Asses Tax Bills	\$ -	-	-	-	-	-	-	-	-	-	-
34 Deferred	\$ -	-	-	-	-	-	-	-	-	-	-
35 Insurance	\$ -	-	-	-	-	-	-	-	-	-	-
36 Vending Commissions	\$ 360	350	350	350	350	350	350	350	350	350	350

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Inflows

Schedule 4

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
37 Auction Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
38 St Maintenance Tax Bills	\$ -	-	-	-	-	-	-	-	-	-	-
39 Miscellaneous Revenue	\$ -	-	-	-	-	-	-	-	-	-	-
40 Miscellaneous Revenue	\$ -	-	-	-	-	-	-	-	-	-	-
41 Interest Income-Allocated	\$ -	-	-	-	-	-	-	-	-	-	-
42 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
43 Auction Revenues	\$ 4,000	-	-	-	-	-	-	-	-	-	-
44 General Fund	\$ -	-	-	-	-	-	-	-	-	-	-
45 Bad Debt Expense	\$ -	-	-	-	-	-	-	-	-	-	-
46 Extension Permit Fees	\$ 9,000	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090
47 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
48 Auction Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
49 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
50 Insurance	\$ -	-	-	-	-	-	-	-	-	-	-
51 Auction Revenues	\$ 2,869	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
53 Auction Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
54 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
55 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
56 Insurance	\$ -	-	-	-	-	-	-	-	-	-	-
57 Auction Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
58 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
59 Auction Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
60 Miscellaneous	\$ 895	-	-	-	-	-	-	-	-	-	-
61 Auction Revenues	\$ 21,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
62 Miscellaneous	\$ -	-	-	-	-	-	-	-	-	-	-
63 Total Non-Operating Revenues	\$ 1,110,540	477,919	452,919	427,919	402,919	377,919	352,919	327,919	302,919	277,919	252,919
64 Transfers In:											
65 General Fund	\$ -	-	-	-	-	-	-	-	-	-	-
66 Cdbg	\$ -	-	-	-	-	-	-	-	-	-	-
67 Water Utility Fund	\$ -	-	-	-	-	-	-	-	-	-	-
68 Transfers To Other Funds	\$ -	-	-	-	-	-	-	-	-	-	-
69 Contribution	\$ -	-	-	-	-	-	-	-	-	-	-
70 Annual	\$ -	-	-	-	-	-	-	-	-	-	-
71 Contribution	\$ -	-	-	-	-	-	-	-	-	-	-
72 Contribution	\$ 375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
73 Total Transfers In:	\$ 375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
74 TOTAL CASH INFLOWS	\$ 20,513,852	21,856,720	22,398,819	23,873,761	24,458,028	25,259,412	26,923,653	28,703,154	30,605,556	32,638,278	34,809,193

(1) FY 2015 rate adjustments reflect recommended rate structure modifications

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

BCRSD - History of Revenues

Schedule 4A

Fiscal Year:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Customers</u>											
Average	1,717	1,792	1,877	1,911	2,164	2,323	2,912	3,164	3,174	3,221	3,273
Change in Customers	-	76	84	35	253	159	589	252	10	47	52
% Change	0.00%	4.40%	4.71%	1.85%	13.21%	7.36%	25.36%	8.66%	0.32%	1.48%	1.61%
<u>Gallons</u>											
Total (Gallons)	100,113,244	110,866,471	111,729,865	110,720,369	124,308,894	135,343,190	164,866,567	178,717,366	181,593,664	181,254,311	182,809,441
Total (CCF)	133,841	148,217	149,371	148,022	166,188	180,940	220,410	238,927	242,772	242,319	244,398
Change (CCF)	-	14,376	1,154	(1,350)	18,166	14,752	39,470	18,517	3,845	(454)	2,079
% Change	0.00%	10.74%	0.78%	-0.90%	12.27%	8.88%	21.81%	8.40%	1.61%	-0.19%	0.86%
<u>Invoice Amount</u>											
Total	\$ 150,113	\$ 169,743	\$ 180,715	\$ 188,962	\$ 219,319	\$ 252,494	\$ 356,845	\$ 444,528	\$ 521,449	\$ 612,667	\$ 712,733
Change (\$)	-	19,630	10,972	8,247	30,356	33,176	104,351	87,683	76,921	91,218	100,066
% Change	0.00%	13.08%	6.46%	4.56%	16.06%	15.13%	41.33%	24.57%	17.30%	17.49%	16.33%
Base Rate:							\$ 5.30	\$ 6.09	\$ 7.00	\$ 6.35	\$ 7.30
Volume Charge:							\$ 1.25	\$ 1.44	\$ 1.66	\$ 2.10	\$ 2.41
Calculation Based on Historical Rates:							\$ 368,589	\$ 460,248	\$ 535,722	\$ 603,269	\$ 701,364
Difference:							\$ (11,744)	\$ (15,720)	\$ (14,274)	\$ 9,398	\$ 11,369

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

BCRSD - Forecast of Revenues

Schedule 4B

Fiscal Year:	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Customers											
Average	3,321	3,371	3,421	3,471	3,521	3,571	3,621	3,671	3,721	3,771	3,821
Change in Customers	48	50	50	50	50	50	50	50	50	50	50
% Change	1.46%	1.51%	1.48%	1.46%	1.44%	1.42%	1.40%	1.38%	1.36%	1.34%	1.33%
Gallons											
Total (Gallons)	184,809,231	186,896,114	188,975,259	191,046,806	193,110,893	195,167,652	197,217,211	199,259,695	201,295,224	203,323,914	205,345,880
Total (CCF)	247,071	249,861	252,641	255,410	258,170	260,919	263,659	266,390	269,111	271,823	274,527
Change (CCF)	2,674	2,790	2,780	2,769	2,759	2,750	2,740	2,731	2,721	2,712	2,703
% Change	1.09%	1.13%	1.11%	1.10%	1.08%	1.07%	1.05%	1.04%	1.02%	1.01%	0.99%
Invoice Amount											
Total	\$ 720,577	\$ 826,427	\$ 844,823	\$ 907,438	\$ 927,095	\$ 957,507	\$ 1,027,269	\$ 1,102,006	\$ 1,182,214	\$ 1,268,030	\$ 1,359,592
Change (\$)	7,844	105,849	18,397	62,614	19,657	30,412	69,762	74,737	80,208	85,817	91,562
% Change	1.10%	14.69%	2.23%	7.41%	2.17%	3.28%	7.29%	7.28%	7.28%	7.26%	7.22%
Base Rate:											
	\$ 7.30	\$ 11.01	\$ 11.12	\$ 11.79	\$ 11.91	\$ 12.15	\$ 12.88	\$ 13.65	\$ 14.47	\$ 15.34	\$ 16.26
Volume Charge:											
	\$ 2.41	\$ 2.27	\$ 2.29	\$ 2.43	\$ 2.45	\$ 2.50	\$ 2.65	\$ 2.81	\$ 2.98	\$ 3.16	\$ 3.35

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Missouri University - History & Forecast of Revenues

Schedule 4C

Fiscal Year:	History		Forecast										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Base Rate	\$ 6.35	7.30	7.30	11.01	11.12	11.79	11.91	12.15	12.88	13.65	14.47	15.34	16.26
Volume Charge	\$ 2.10	2.41	2.41	2.27	2.29	2.43	2.45	2.50	2.65	2.81	2.98	3.16	3.35
Customers	27,127	27,432	27,707	27,982	28,257	28,532	28,807	29,082	29,357	29,632	29,907	30,182	30,457
Growth (# of Customers)	-	305	275	275	275	275	275	275	275	275	275	275	275
Growth (% Change)	0.00%	0.00%	1.00%	0.99%	0.98%	0.97%	0.96%	0.95%	0.95%	0.94%	0.93%	0.92%	0.91%
Volume	504,084	491,880	496,799	501,767	506,784	511,852	516,971	522,140	527,362	532,635	537,962	543,341	548,775
Growth (% Change)	0.00%	-2.42%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Meter Fee	\$ 172,257	200,257	202,265	308,087	314,223	336,398	343,097	353,352	378,124	404,483	432,761	462,999	495,238
Volume Fee	\$ 1,058,072	1,187,398	1,199,272	1,139,010	1,160,536	1,243,801	1,266,578	1,305,351	1,397,509	1,496,706	1,603,126	1,716,959	1,838,396
Total Bill	\$ 1,230,329	1,387,655	1,401,536	1,447,097	1,474,759	1,580,199	1,609,675	1,658,703	1,775,633	1,901,189	2,035,887	2,179,958	2,333,634
% Change	0.00%	12.79%	1.00%	3.25%	1.91%	7.15%	1.87%	3.05%	7.05%	7.07%	7.08%	7.08%	7.05%

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
1 Administrative Expense											
2 Personal Services Expenses											
3 PERMANENT POSITIONS	\$ 164,867	160,498	163,708	166,982	170,322	173,728	177,203	180,747	184,362	188,049	191,810
4 TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
5 SHIFT DIFFERENTIAL	\$ -	-	-	-	-	-	-	-	-	-	-
6 STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
7 MEAL ALLOWANCES	\$ -	-	-	-	-	-	-	-	-	-	-
8 DEFERRED COMP MATCH	\$ 3,383	4,797	4,893	4,991	5,091	5,192	5,296	5,402	5,510	5,620	5,733
9 CELL PHONE ALLOWANCE	\$ 254	174	177	181	185	188	192	196	200	204	208
10 JEAN ALLOWANCE	\$ -	-	-	-	-	-	-	-	-	-	-
11 OVERTIME	\$ -	-	-	-	-	-	-	-	-	-	-
12 SICK LEAVE BUY BACK	\$ 3,992	3,329	3,396	3,463	3,533	3,603	3,675	3,749	3,824	3,900	3,978
13 NON-ACCTBLE AUTO ALLOW	\$ 3,976	3,152	3,215	3,279	3,345	3,412	3,480	3,550	3,621	3,693	3,767
14 SOCIAL SECURITY	\$ 12,546	12,401	12,649	12,902	13,160	13,423	13,692	13,966	14,245	14,530	14,820
15 LAGERS	\$ 28,736	27,719	28,273	28,839	29,416	30,004	30,604	31,216	31,840	32,477	33,127
16 DISABILITY INSURANCE	\$ 517	498	508	518	528	539	550	561	572	583	595
17 EMPLOYEE HEALTH INSURANCE	\$ 16,867	14,098	15,226	16,444	17,759	19,180	20,715	22,372	24,161	26,094	28,182
18 LIFE INSURANCE	\$ 129	154	157	160	163	167	170	173	177	180	184
19 MISC PERSONNEL COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
20 OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
21 EMPLOYEE SERVICE AWARDS	\$ 82	95	97	99	101	103	105	107	109	111	114
22 EMPLOYEE PARKING	\$ 2,038	1,358	1,385	1,413	1,441	1,470	1,499	1,529	1,560	1,591	1,623
23 SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
24 RETIREMENT SICK LEAVE PMT	\$ 283	283	289	294	300	306	312	319	325	332	338
25 POST EMPLOYMENT BENEFIT	\$ 30	-	-	-	-	-	-	-	-	-	-
26 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
27 Sub-Total Personal Services Expenses	\$ 237,700	228,556	233,973	239,566	245,344	251,316	257,494	263,886	270,506	277,366	284,479
28 Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
29 Total Personal Services Expenses	\$ 237,700	\$ 217,128	\$ 222,274	\$ 227,588	\$ 233,077	\$ 238,751	\$ 244,619	\$ 250,692	\$ 256,981	\$ 263,498	\$ 270,255
30 Fixed Operating Expenses											
31 CONSTRUCTION MATERIALS	\$ -	250	256	263	269	276	283	290	297	305	312
32 OFFICE SUPPLIES	\$ 2,200	3,900	3,998	4,097	4,200	4,305	4,412	4,523	4,636	4,752	4,871
33 PRINTING	\$ 700	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
34 POSTAGE	\$ 5	-	-	-	-	-	-	-	-	-	-
35 BOOKS & SUBSCRIPTIONS	\$ 300	300	308	315	323	331	339	348	357	366	375
36 DATA PROC & ELECTRONIC	\$ -	750	769	788	808	828	849	870	892	914	937
37 PHOTOGRAPHY SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
38 FUEL OIL & LUBRICANTS	\$ 500	500	513	525	538	552	566	580	594	609	624
39 JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
40 MEDICAL SUPPLIES	\$ -	300	308	315	323	331	339	348	357	366	375
41 FOOD	\$ 500	750	769	788	808	828	849	870	892	914	937
42 MISCELLANEOUS	\$ 700	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
43 PARTS-FLEET MAINTENANCE	\$ 4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
44 COMMUNICATION EQUIPMENT	\$ 9	-	-	-	-	-	-	-	-	-	-
45 INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
46	UNIFORMS	\$ -	-	-	-	-	-	-	-	-	-	-
47	CLOTHING	\$ -	-	-	-	-	-	-	-	-	-	-
48	SAFETY EQUIPMENT	\$ 400	400	410	420	431	442	453	464	475	487	500
49	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
50	COMPUTER/ELECTRONIC ITEMS	\$ 4,758	500	513	525	538	552	566	580	594	609	624
51	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
52	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
53	TRAVEL	\$ 350	350	350	350	350	350	350	350	350	350	350
54	EDUCATION & TRAINING MATS	\$ 263	263	263	263	263	263	263	263	263	263	263
55	REGISTRATION & TUITION	\$ 1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570
56	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
57	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
58	MAIL SERVICE & PRINT SHOP	\$ -	-	-	-	-	-	-	-	-	-	-
59	PUBLIC COMMUNICATIONS FEE	\$ 35,058	41,481	42,725	44,007	45,327	46,687	48,088	49,530	51,016	52,547	54,123
60	WEB DESIGN/MAINT CHRGS	\$ -	-	-	-	-	-	-	-	-	-	-
61	COMPUTER REPLACEMENT COST	\$ 351	410	422	435	448	461	475	490	504	519	535
62	IT SUPPORT & MAINTENANCE	\$ 200	200	206	212	219	225	232	239	246	253	261
63	I.S. PC & PRINTER MAINT.	\$ -	-	-	-	-	-	-	-	-	-	-
64	GENERAL ADMINISTRATIVE FE	\$ 638,085	761,911	784,768	808,311	832,561	857,538	883,264	909,762	937,054	965,166	994,121
65	UTILITY ACCTS & BILLING	\$ 302,943	259,642	267,431	275,454	283,718	292,229	300,996	310,026	319,327	328,907	338,774
66	GIS FEE	\$ 16,554	17,979	18,518	19,074	19,646	20,236	20,843	21,468	22,112	22,775	23,459
67	SELF INSURANCE CHRGS	\$ 9,450	6,103	6,286	6,475	6,669	6,869	7,075	7,287	7,506	7,731	7,963
68	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
69	LEGAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
70	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
71	RECORDS MANAGEMENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
72	DUES	\$ 7,319	7,319	7,539	7,765	7,998	8,238	8,485	8,739	9,001	9,271	9,550
73	PUBLISHING & ADVERTISING	\$ -	-	-	-	-	-	-	-	-	-	-
74	BUILDING RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
75	EQUIPMENT RENTALS	\$ 1,600	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566
76	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
77	MAINTENANCE AGREEMENTS	\$ 200	300	309	318	328	338	348	358	369	380	391
78	VEHICLE MAINTENANCE	\$ 2,400	2,784	2,868	2,954	3,042	3,133	3,227	3,324	3,424	3,527	3,632
79	EQUIPMENT MAINTENANCE	\$ 200	200	206	212	219	225	232	239	246	253	261
80	LICENSE & CERT. REIMBURSE	\$ -	-	-	-	-	-	-	-	-	-	-
81	NONCONTRACTUAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
82	MISCELLANEOUS CONTRACTUAL	\$ 66,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
83	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
84	FINES	\$ -	-	-	-	-	-	-	-	-	-	-
85	BAD DEBT EXPENSE	\$ 100,003	72,000	74,160	76,385	78,676	81,037	83,468	85,972	88,551	91,207	93,944
86	MISCELLANEOUS	\$ 2,743	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
87	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
88	Sub-Total Fixed Operating Expenses	\$ 1,200,161	1,192,162	1,227,774	1,264,452	1,302,229	1,341,136	1,381,209	1,422,481	1,464,988	1,508,769	1,553,860
89	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
90	Total Fixed Operating Expenses	\$ 1,140,153	\$ 1,132,554	\$ 1,166,385	\$ 1,201,230	\$ 1,237,117	\$ 1,274,079	\$ 1,312,148	\$ 1,351,357	\$ 1,391,739	\$ 1,433,330	\$ 1,476,167

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
91 Variable Operating Expenses											
92 TELEPHONE	\$ 13,374	14,000	14,700	15,435	16,207	17,017	17,868	18,761	19,699	20,684	21,719
93 WIRELESS COMMUNICATIONS	\$ 3,848	4,000	4,200	4,410	4,631	4,862	5,105	5,360	5,628	5,910	6,205
94 Sub-Total Variable Operating Expenses	\$ 17,222	18,000	18,900	19,845	20,837	21,879	22,973	24,122	25,328	26,594	27,924
95 Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
96 Total Variable Operating Expenses	\$ 12,917	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409	\$ 17,230	\$ 18,091	\$ 18,996	\$ 19,946	\$ 20,943
97 Engineering Expense											
98 Personal Services Expenses											
99 PERMANENT POSITIONS	\$ 594,835	595,288	607,194	619,338	631,724	644,359	657,246	670,391	683,799	697,475	711,424
100 TEMPORARY POSITIONS	\$ 31,487	48,839	49,816	50,812	51,828	52,865	53,922	55,001	56,101	57,223	58,367
101 HOLIDAY PAY TEMP	\$ -	-	-	-	-	-	-	-	-	-	-
102 STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
103 MEAL ALLOWANCES	\$ 175	330	337	343	350	357	364	372	379	387	394
104 DEFERRED COMP MATCH	\$ 10,418	16,855	17,192	17,536	17,887	18,244	18,609	18,981	19,361	19,748	20,143
105 CELL PHONE ALLOWANCE	\$ 500	648	661	674	688	701	715	730	744	759	774
106 OVERTIME	\$ 2,302	2,195	2,239	2,284	2,329	2,376	2,423	2,472	2,521	2,572	2,623
107 SICK LEAVE BUY BACK	\$ 267	1,538	1,569	1,600	1,632	1,665	1,698	1,732	1,767	1,802	1,838
108 NON-ACCTBLE AUTO ALLOW	\$ 2,425	2,850	2,907	2,965	3,024	3,085	3,147	3,210	3,274	3,339	3,406
109 SOCIAL SECURITY	\$ 47,061	49,854	50,851	51,868	52,905	53,964	55,043	56,144	57,267	58,412	59,580
110 UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
111 LAGERS	\$ 100,133	97,753	99,708	101,702	103,736	105,811	107,927	110,086	112,287	114,533	116,824
112 DISABILITY INSURANCE	\$ 1,877	2,608	2,660	2,713	2,768	2,823	2,879	2,937	2,996	3,056	3,117
113 EMPLOYEE HEALTH INSURANCE	\$ 62,071	88,433	95,508	103,148	111,400	120,312	129,937	140,332	151,559	163,683	176,778
114 LIFE INSURANCE	\$ 670	912	930	949	968	987	1,007	1,027	1,048	1,069	1,090
115 OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
116 EMPLOYEE SERVICE AWARDS	\$ 477	572	583	595	607	619	632	644	657	670	684
117 EMPLOYEE PARKING	\$ 8,830	8,827	9,004	9,184	9,367	9,555	9,746	9,941	10,139	10,342	10,549
118 SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
119 RETIREMENT SICK LEAVE PMT	\$ 1,667	1,700	1,734	1,769	1,804	1,840	1,877	1,914	1,953	1,992	2,032
120 POST EMPLOYMENT BENEFIT	\$ 177	-	-	-	-	-	-	-	-	-	-
121 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
122 FTE Transfer Adjustment	\$ -	-	(362,000)	(374,670)	(387,783)	(401,356)	(415,403)	(429,942)	(444,990)	(460,565)	(476,685)
123 Sub-Total Personal Services Expenses	\$ 865,372	919,202	580,892	592,810	605,235	618,207	631,770	645,970	660,861	676,497	692,939
124 Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
125 Total Personal Services Expenses	\$ 865,372	\$ 873,242	\$ 551,847	\$ 563,170	\$ 574,974	\$ 587,297	\$ 600,181	\$ 613,672	\$ 627,818	\$ 642,672	\$ 658,292
126 Fixed Operating Expenses											
127 CONSTRUCTION MATERIALS	\$ 200	200	205	210	215	221	226	232	238	244	250
128 OFFICE SUPPLIES	\$ 3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
129 PRINTING	\$ 2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
130 POSTAGE	\$ 1,050	1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248	1,279	1,311
131 BOOKS & SUBSCRIPTIONS	\$ -	-	-	-	-	-	-	-	-	-	-
132 PHOTOGRAPHY SUPPLIES	\$ 250	250	256	263	269	276	283	290	297	305	312
133 JANITORIAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
134 FUEL OIL & LUBRICANTS	\$ 12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
135	JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
136	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
137	MISCELLANEOUS	\$ 250	250	256	263	269	276	283	290	297	305	312
138	PARTS-FLEET MAINTENANCE	\$ 4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
139	EQUIPMENT PARTS	\$ 200	200	205	210	215	221	226	232	238	244	250
140	COMMUNICATION EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
141	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
142	TOOLS	\$ 120	120	123	126	129	132	136	139	143	146	150
143	UNIFORMS	\$ 100	100	103	105	108	110	113	116	119	122	125
144	CLOTHING	\$ 250	250	256	263	269	276	283	290	297	305	312
145	SAFETY EQUIPMENT	\$ 1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
146	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
147	COMPUTER/ELECTRONIC ITEMS	\$ 3,625	3,625	3,716	3,809	3,904	4,001	4,101	4,204	4,309	4,417	4,527
148	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
149	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
150	TRAVEL	\$ 1,545	350	350	350	350	350	350	350	350	350	350
151	EDUCATION & TRAINING MATS	\$ -	600	600	600	600	600	600	600	600	600	600
152	REGISTRATION & TUITION	\$ 3,260	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466
153	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
154	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
155	COMPUTER REPLACEMENT COST	\$ 6,685	5,658	5,828	6,003	6,183	6,368	6,559	6,756	6,959	7,167	7,382
156	IT SUPPORT & MAINTENANCE	\$ 33,900	35,663	36,733	37,835	38,970	40,139	41,343	42,583	43,861	45,177	46,532
157	I.S. PC & PRINTER MAINT.	\$ -	-	-	-	-	-	-	-	-	-	-
158	JANITORIAL SERVICE	\$ 23,184	23,789	24,503	25,238	25,995	26,775	27,578	28,405	29,257	30,135	31,039
159	SELF INSURANCE CHRGS	\$ 37,842	37,856	38,992	40,161	41,366	42,607	43,885	45,202	46,558	47,955	49,393
160	MAINTENANCE PROJECT	\$ -	-	-	-	-	-	-	-	-	-	-
161	BLDG. MAINTENANCE-REGULAR	\$ 15,978	15,885	16,362	16,852	17,358	17,879	18,415	18,968	19,537	20,123	20,726
162	BUILDING UTILITY CHARGES	\$ 15,998	16,888	17,395	17,916	18,454	19,008	19,578	20,165	20,770	21,393	22,035
163	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
164	LEGAL FEES	\$ 7,500	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
165	CONSULTING FEES	\$ 15,225	15,225	15,682	16,152	16,637	17,136	17,650	18,179	18,725	19,287	19,865
166	DUES	\$ 1,077	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566
167	PUBLISHING & ADVERTISING	\$ 250	250	258	265	273	281	290	299	307	317	326
168	RENTALS	\$ -	200	206	212	219	225	232	239	246	253	261
169	BUILDING RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
170	EQUIPMENT RENTALS	\$ 2,200	2,200	2,266	2,334	2,404	2,476	2,550	2,627	2,706	2,787	2,871
171	CITY VEHICLE PARKING	\$ 4,755	4,753	4,896	5,042	5,194	5,350	5,510	5,675	5,846	6,021	6,202
172	Pool Billing-Fleet Ops	\$ 50	50	52	53	55	56	58	60	61	63	65
173	MAINTENANCE AGREEMENTS	\$ 10,900	10,900	11,227	11,564	11,911	12,268	12,636	13,015	13,406	13,808	14,222
174	VEHICLE MAINTENANCE	\$ 4,500	5,800	5,974	6,153	6,338	6,528	6,724	6,926	7,133	7,347	7,568
175	EQUIPMENT MAINTENANCE	\$ -	-	-	-	-	-	-	-	-	-	-
176	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
177	MONTHLY AUTO REIMBURSEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
178	LICENSE & CERT. REIMBURSE	\$ 200	200	206	212	219	225	232	239	246	253	261
179	NONCONTRACTUAL SERVICES	\$ 200	200	206	212	219	225	232	239	246	253	261
180	MISCELLANEOUS CONTRACTUAL	\$ 23	-	-	-	-	-	-	-	-	-	-
181	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
182	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
183	Sub-Total Fixed Operating Expenses	\$ 213,817	217,178	223,418	229,842	236,455	243,262	250,270	257,484	264,911	272,556	280,426
184	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
185	Total Fixed Operating Expenses	\$ 203,126	\$ 206,319	\$ 212,247	\$ 218,350	\$ 224,632	\$ 231,099	\$ 237,757	\$ 244,610	\$ 251,665	\$ 258,928	\$ 266,405

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
186 Variable Operating Expenses											
187 TELEPHONE	\$ 5,603	5,600	5,880	6,174	6,483	6,807	7,147	7,505	7,880	8,274	8,687
188 WIRELESS COMMUNICATIONS	\$ 1,969	2,300	2,415	2,536	2,663	2,796	2,935	3,082	3,236	3,398	3,568
189 Sub-Total Variable Operating Expenses	\$ 7,572	7,900	8,295	8,710	9,145	9,602	10,083	10,587	11,116	11,672	12,255
190 Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
191 Total Variable Operating Expenses	\$ 5,679	\$ 5,925	\$ 6,221	\$ 6,532	\$ 6,859	\$ 7,202	\$ 7,562	\$ 7,940	\$ 8,337	\$ 8,754	\$ 9,192
192 Sludge Mgt & Grounds Maint Expense											
193 Personal Services Expenses											
194 UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
195 PERMANENT POSITIONS	\$ 268,939	279,232	284,817	290,513	296,323	302,250	308,295	314,461	320,750	327,165	333,708
196 TEMPORARY POSITIONS	\$ 22,500	22,502	22,952	23,411	23,879	24,357	24,844	25,341	25,848	26,365	26,892
197 HOLIDAY PAY TEMP	\$ -	-	-	-	-	-	-	-	-	-	-
198 STEP UP PAY	\$ -	107	109	111	114	116	118	120	123	125	128
199 MEAL ALLOWANCES	\$ 2,487	2,248	2,293	2,339	2,386	2,433	2,482	2,532	2,582	2,634	2,687
200 DEFERRED COMP MATCH	\$ 4,775	5,623	5,735	5,850	5,967	6,087	6,208	6,332	6,459	6,588	6,720
201 JEAN ALLOWANCE	\$ 2,016	2,016	2,056	2,097	2,139	2,182	2,226	2,270	2,316	2,362	2,409
202 OVERTIME	\$ 5,189	11,973	12,212	12,457	12,706	12,960	13,219	13,484	13,753	14,028	14,309
203 SICK LEAVE BUY BACK	\$ 1,139	1,878	1,916	1,954	1,993	2,033	2,073	2,115	2,157	2,200	2,244
204 SOCIAL SECURITY	\$ 20,376	24,477	24,967	25,466	25,975	26,495	27,025	27,565	28,116	28,679	29,252
205 UNEMPLOYMENT	\$ 500	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
206 LAGERS	\$ 47,149	49,043	50,024	51,024	52,045	53,086	54,147	55,230	56,335	57,462	58,611
207 DISABILITY INSURANCE	\$ 846	866	883	901	919	937	956	975	995	1,015	1,035
208 EMPLOYEE HEALTH INSURANCE	\$ 40,199	40,563	43,808	47,313	51,098	55,186	59,600	64,368	69,518	75,079	81,086
209 LIFE INSURANCE	\$ 233	270	275	281	287	292	298	304	310	316	323
210 OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
211 EMPLOYEE SERVICE AWARDS	\$ 224	259	264	269	275	280	286	292	298	303	310
212 EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
213 SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
214 RETIREMENT SICK LEAVE PMT	\$ 770	770	785	801	817	833	850	867	884	902	920
215 POST EMPLOYMENT BENEFIT	\$ 82	-	-	-	-	-	-	-	-	-	-
216 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
217 Sub-Total Personal Services Expenses	\$ 417,424	442,827	454,117	465,828	477,983	490,609	503,732	517,383	531,593	546,396	561,828
218 Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
219 Total Personal Services Expenses	\$ 417,424	\$ 420,686	\$ 431,411	\$ 442,537	\$ 454,084	\$ 466,079	\$ 478,546	\$ 491,514	\$ 505,013	\$ 519,076	\$ 533,737
220 Fixed Operating Expenses											
221 CONSTRUCTION MATERIALS	\$ 12,750	12,750	13,069	13,395	13,730	14,074	14,425	14,786	15,156	15,535	15,923
222 POSTAGE	\$ 470	470	482	494	506	519	532	545	559	573	587
223 BOOKS & SUBSCRIPTIONS	\$ 100	100	103	105	108	110	113	116	119	122	125
224 HORTICULTURAL SUPPLIES	\$ 3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
225 JANITORIAL SUPPLIES	\$ 100	100	103	105	108	110	113	116	119	122	125
226 FUEL OIL & LUBRICANTS	\$ 120,000	168,200	172,405	176,715	181,133	185,661	190,303	195,060	199,937	204,935	210,059
227 JOB SITE MEALS 19-100	\$ 500	500	513	525	538	552	566	580	594	609	624
228 MEDICAL SUPPLIES	\$ 100	100	103	105	108	110	113	116	119	122	125
229 FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
230 MISCELLANEOUS	\$ 100	100	103	105	108	110	113	116	119	122	125

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
231	PARTS-FLEET MAINTENANCE	\$ 32,000	37,500	38,438	39,398	40,383	41,393	42,428	43,489	44,576	45,690	46,832
232	EQUIPMENT PARTS	\$ 10,200	10,200	10,455	10,716	10,984	11,259	11,540	11,829	12,125	12,428	12,738
233	COMMUNICATION EQUIPMENT	\$ 500	500	513	525	538	552	566	580	594	609	624
234	INSTRUMENTS & APPARATUS	\$ 632	-	-	-	-	-	-	-	-	-	-
235	TOOLS	\$ 4,500	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620
236	UNIFORMS	\$ 1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
237	CLOTHING	\$ 600	600	615	630	646	662	679	696	713	731	749
238	SAFETY EQUIPMENT	\$ 2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
239	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
240	COMPUTER/ELECTRONIC ITEMS	\$ 246	385	395	404	415	425	436	446	458	469	481
241	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
242	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
243	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
244	EDUCATION & TRAINING MATS	\$ -	-	-	-	-	-	-	-	-	-	-
245	REGISTRATION & TUITION	\$ 400	500	500	500	500	500	500	500	500	500	500
246	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
247	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
248	SELF INSURANCE CHRGS	\$ 16,006	22,310	22,979	23,669	24,379	25,110	25,863	26,639	27,438	28,262	29,109
249	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
250	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
251	DUES	\$ 100	100	103	106	109	113	116	119	123	127	130
252	EQUIPMENT RENTALS	\$ 4,000	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
253	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
254	MAINTENANCE AGREEMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
255	VEHICLE MAINTENANCE	\$ 20,000	23,200	23,896	24,613	25,351	26,112	26,895	27,702	28,533	29,389	30,271
256	EQUIPMENT MAINTENANCE	\$ 1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
257	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
258	LICENSE & CERT. REIMBURSE	\$ 180	180	185	191	197	203	209	215	221	228	235
259	NONCONTRACTUAL SERVICES	\$ 30	-	-	-	-	-	-	-	-	-	-
260	MISCELLANEOUS CONTRACTUAL	\$ 300,000	300,000	309,000	318,270	327,818	337,653	347,782	358,216	368,962	380,031	391,432
261	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
262	LOSS ON DISPOSAL ASSETS	\$ 4,801	-	-	-	-	-	-	-	-	-	-
263	Sub-Total Fixed Operating Expenses	\$ 536,315	594,295	610,894	627,960	645,508	663,549	682,100	701,173	720,784	740,948	761,681
264	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
265	Total Fixed Operating Expenses	\$ 509,499	\$ 564,580	\$ 580,349	\$ 596,562	\$ 613,232	\$ 630,372	\$ 647,995	\$ 666,114	\$ 684,745	\$ 703,901	\$ 723,597
266	Variable Operating Expenses											
267	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
268	REFUSE	\$ 52,500	52,500	55,125	57,881	60,775	63,814	67,005	70,355	73,873	77,566	81,445
269	WIRELESS COMMUNICATIONS	\$ 504	1,312	1,378	1,446	1,519	1,595	1,674	1,758	1,846	1,938	2,035
270	Sub-Total Variable Operating Expenses	\$ 53,004	53,812	56,503	59,328	62,294	65,409	68,679	72,113	75,719	79,505	83,480
271	Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
272	Total Variable Operating Expenses	\$ 39,753	\$ 40,359	\$ 42,377	\$ 44,496	\$ 46,721	\$ 49,057	\$ 51,509	\$ 54,085	\$ 56,789	\$ 59,629	\$ 62,610

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	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
273 Field Operations Expense											
274 Personal Services Expenses											
275 UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
276 PERMANENT POSITIONS	\$ 99,728	102,072	104,113	106,196	108,320	110,486	112,696	114,950	117,249	119,594	121,985
277 TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
278 SHIFT DIFFERENTIAL	\$ -	1,352	1,379	1,407	1,435	1,463	1,493	1,523	1,553	1,584	1,616
279 STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
280 MEAL ALLOWANCES	\$ 1,242	4,992	5,092	5,194	5,298	5,404	5,512	5,622	5,734	5,849	5,966
281 DEFERRED COMP MATCH	\$ 635	2,041	2,082	2,123	2,166	2,209	2,253	2,298	2,344	2,391	2,439
282 JEAN ALLOWANCE	\$ 1,008	1,008	1,028	1,049	1,070	1,091	1,113	1,135	1,158	1,181	1,205
283 OVERTIME	\$ 705	1,011	1,031	1,052	1,073	1,094	1,116	1,139	1,161	1,185	1,208
284 SICK LEAVE BUY BACK	\$ -	-	-	-	-	-	-	-	-	-	-
285 SOCIAL SECURITY	\$ 7,555	8,448	8,617	8,789	8,965	9,144	9,327	9,514	9,704	9,898	10,096
286 UNEMPLOYMENT	\$ 456	600	612	624	637	649	662	676	689	703	717
287 LAGERS	\$ 17,061	18,165	18,528	18,899	19,277	19,662	20,056	20,457	20,866	21,283	21,709
288 DISABILITY INSURANCE	\$ 312	316	322	329	335	342	349	356	363	370	378
289 EMPLOYEE HEALTH INSURANCE	\$ 16,813	16,881	18,231	19,690	21,265	22,966	24,804	26,788	28,931	31,246	33,745
290 LIFE INSURANCE	\$ 117	119	121	124	126	129	131	134	137	139	142
291 MISC PERSONNEL COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
292 OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
293 EMPLOYEE SERVICE AWARDS	\$ 96	111	113	115	118	120	123	125	128	130	133
294 EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
295 SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
296 RETIREMENT SICK LEAVE PMT	\$ 330	330	337	343	350	357	364	372	379	387	394
297 POST EMPLOYMENT BENEFIT	\$ 35	-	-	-	-	-	-	-	-	-	-
298 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
299 INSURANCE PREMIUMS	\$ -	-	-	-	-	-	-	-	-	-	-
300 Sub-Total Personal Services Expenses	\$ 146,093	157,446	161,608	165,934	170,434	175,118	179,999	185,087	190,396	195,940	201,733
301 Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
302 Total Personal Services Expenses	\$ 146,093	\$ 149,574	\$ 153,527	\$ 157,637	\$ 161,912	\$ 166,363	\$ 170,999	\$ 175,833	\$ 180,876	\$ 186,143	\$ 191,647
303 Fixed Operating Expenses											
304 CONSTRUCTION MATERIALS	\$ 18,500	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
305 PRINTING	\$ -	-	-	-	-	-	-	-	-	-	-
306 POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
307 FUEL OIL & LUBRICANTS	\$ 500	500	513	525	538	552	566	580	594	609	624
308 JOB SITE MEALS 19-100	\$ 50	50	51	53	54	55	57	58	59	61	62
309 MEDICAL SUPPLIES	\$ 50	50	51	53	54	55	57	58	59	61	62
310 FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
311 MISCELLANEOUS	\$ 200	200	205	210	215	221	226	232	238	244	250
312 PARTS-FLEET MAINTENANCE	\$ 6,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
313 EQUIPMENT PARTS	\$ 3,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
314 COMMUNICATION EQUIPMENT	\$ 2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
315 INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
316 TOOLS	\$ 1,500	500	513	525	538	552	566	580	594	609	624
317 UNIFORMS	\$ 550	550	564	578	592	607	622	638	654	670	687
318 CLOTHING	\$ 450	450	461	473	485	497	509	522	535	548	562
319 SAFETY EQUIPMENT	\$ 550	550	564	578	592	607	622	638	654	670	687

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320	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
321	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
322	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
323	EDUCATION & TRAINING MATS	\$ -	-	-	-	-	-	-	-	-	-	-
324	REGISTRATION & TUITION	\$ 600	600	600	600	600	600	600	600	600	600	600
325	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
326	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
327	SELF INSURANCE CHRGS	\$ 3,764	5,709	5,880	6,057	6,238	6,426	6,618	6,817	7,021	7,232	7,449
328	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
329	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
330	DUES	\$ -	-	-	-	-	-	-	-	-	-	-
331	EQUIPMENT RENTALS	\$ 1,560	1,560	1,607	1,655	1,705	1,756	1,808	1,863	1,919	1,976	2,035
332	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
333	VEHICLE MAINTENANCE	\$ 2,500	2,900	2,987	3,077	3,169	3,264	3,362	3,463	3,567	3,674	3,784
334	EQUIPMENT MAINTENANCE	\$ 10,000	56,000	57,680	59,410	61,193	63,028	64,919	66,867	68,873	70,939	73,067
335	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
336	LICENSE & CERT. REIMBURSE	\$ 135	135	139	143	148	152	157	161	166	171	176
337	NONCONTRACTUAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
338	MISCELLANEOUS CONTRACTUAL	\$ 325,000	342,000	352,260	362,828	373,713	384,924	396,472	408,366	420,617	433,235	446,232
339	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
340	BOILER & EXPLOSION INS	\$ -	-	-	-	-	-	-	-	-	-	-
341	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
342	LOSS ON DISPOSAL ASSETS	\$ -	-	-	-	-	-	-	-	-	-	-
343	TRUCKS	\$ -	-	-	-	-	-	-	-	-	-	-
344	Sub-Total Fixed Operating Expenses	\$ 377,409	443,254	456,362	469,859	483,756	498,066	512,800	527,972	543,594	559,679	576,243
345	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
346	Total Fixed Operating Expenses	\$ 358,539	\$ 421,091	\$ 433,544	\$ 446,366	\$ 459,568	\$ 473,162	\$ 487,160	\$ 501,573	\$ 516,414	\$ 531,695	\$ 547,430
347	Variable Operating Expenses											
348	WATER	\$ -	-	-	-	-	-	-	-	-	-	-
349	ELECTRIC	\$ 102,515	104,565	109,793	115,283	121,047	127,099	133,454	140,127	147,133	154,490	162,215
350	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
351	STORM WATER	\$ -	-	-	-	-	-	-	-	-	-	-
352	OTHER UTILITIES	\$ -	-	-	-	-	-	-	-	-	-	-
353	Sub-Total Variable Operating Expenses	\$ 102,515	104,565	109,793	115,283	121,047	127,099	133,454	140,127	147,133	154,490	162,215
354	Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
355	Total Variable Operating Expenses	\$ 76,886	\$ 78,424	\$ 82,345	\$ 86,462	\$ 90,785	\$ 95,325	\$ 100,091	\$ 105,095	\$ 110,350	\$ 115,868	\$ 121,661
356	WWTP Operations Expense											
357	Personal Services Expenses											
358	PERMANENT POSITIONS	\$ 636,136	605,902	618,020	630,380	642,988	655,848	668,965	682,344	695,991	709,911	724,109
359	TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
360	SHIFT DIFFERENTIAL	\$ 13,164	12,168	12,411	12,660	12,913	13,171	13,434	13,703	13,977	14,257	14,542
361	STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
362	MEAL ALLOWANCES	\$ -	-	-	-	-	-	-	-	-	-	-
363	DEFERRED COMP MATCH	\$ 8,911	12,251	12,496	12,746	13,001	13,261	13,526	13,797	14,073	14,354	14,641

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364	JEAN ALLOWANCE	\$ 5,376	5,040	5,141	5,244	5,348	5,455	5,565	5,676	5,789	5,905	6,023
365	OVERTIME	\$ 3,893	4,899	4,997	5,097	5,199	5,303	5,409	5,517	5,627	5,740	5,855
366	SICK LEAVE BUY BACK	\$ 6,632	6,663	6,796	6,932	7,071	7,212	7,356	7,504	7,654	7,807	7,963
367	SOCIAL SECURITY	\$ 47,274	48,553	49,524	50,515	51,525	52,555	53,606	54,679	55,772	56,888	58,025
368	UNEMPLOYMENT	\$ 230	250	255	260	265	271	276	282	287	293	299
369	LAGERS	\$ 107,500	104,518	106,608	108,741	110,915	113,134	115,396	117,704	120,058	122,459	124,909
370	DISABILITY INSURANCE	\$ 2,023	1,878	1,916	1,954	1,993	2,033	2,073	2,115	2,157	2,200	2,244
371	EMPLOYEE HEALTH INSURANCE	\$ 100,834	93,492	100,971	109,049	117,773	127,195	137,370	148,360	160,229	173,047	186,891
372	LIFE INSURANCE	\$ 489	504	514	524	535	546	556	568	579	591	602
373	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
374	EMPLOYEE SERVICE AWARDS	\$ 544	592	604	616	628	641	654	667	680	694	707
375	EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
376	SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
377	RETIREMENT SICK LEAVE PMT	\$ 1,870	1,760	1,795	1,831	1,868	1,905	1,943	1,982	2,022	2,062	2,103
378	POST EMPLOYMENT BENEFIT	\$ 199	-	-	-	-	-	-	-	-	-	-
379	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
380	Sub-Total Personal Services Expenses	\$ 935,075	898,470	922,049	946,548	972,022	998,529	1,026,131	1,054,896	1,084,896	1,116,207	1,148,914
381	Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
382	Total Personal Services Expenses	\$ 935,075	\$ 853,547	\$ 875,946	\$ 899,221	\$ 923,421	\$ 948,602	\$ 974,825	\$ 1,002,151	\$ 1,030,651	\$ 1,060,397	\$ 1,091,468
383	Fixed Operating Expenses											
384	CONSTRUCTION MATERIALS	\$ 164,000	297,491	304,928	312,551	320,365	328,374	336,584	344,998	353,623	362,464	371,525
385	POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
386	BOOKS & SUBSCRIPTIONS	\$ -	-	-	-	-	-	-	-	-	-	-
387	DATA PROC & ELECTRONIC	\$ -	-	-	-	-	-	-	-	-	-	-
388	FUEL OIL & LUBRICANTS	\$ -	-	-	-	-	-	-	-	-	-	-
389	JOB SITE MEALS 19-100	\$ 200	200	205	210	215	221	226	232	238	244	250
390	MEDICAL SUPPLIES	\$ 100	100	103	105	108	110	113	116	119	122	125
391	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
392	MISCELLANEOUS	\$ 250	490	502	515	528	541	554	568	582	597	612
393	PARTS-FLEET MAINTENANCE	\$ 2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
394	EQUIPMENT PARTS	\$ 2,140	2,140	2,194	2,248	2,305	2,362	2,421	2,482	2,544	2,607	2,673
395	COMMUNICATION EQUIPMENT	\$ 1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
396	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
397	TOOLS	\$ 2,040	2,040	2,091	2,143	2,197	2,252	2,308	2,366	2,425	2,486	2,548
398	UNIFORMS	\$ 2,050	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
399	CLOTHING	\$ 1,100	1,100	1,128	1,156	1,185	1,214	1,245	1,276	1,308	1,340	1,374
400	SAFETY EQUIPMENT	\$ 2,750	2,750	2,819	2,889	2,961	3,035	3,111	3,189	3,269	3,351	3,434
401	COMPUTER/ELECTRONIC ITEMS	\$ -	-	-	-	-	-	-	-	-	-	-
402	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
403	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
404	TRAVEL	\$ 150	150	150	150	150	150	150	150	150	150	150
405	EDUCATION & TRAINING MATS	\$ 50	50	50	50	50	50	50	50	50	50	50
406	REGISTRATION & TUITION	\$ 1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436

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407	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
408	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
409	COMPUTER REPLACEMENT COST	\$ 3,448	3,063	3,155	3,250	3,347	3,447	3,551	3,657	3,767	3,880	3,997
410	IT SUPPORT & MAINTENANCE	\$ 100,196	105,667	108,837	112,102	115,465	118,929	122,497	126,172	129,957	133,856	137,871
411	I.S. PC & PRINTER MAINT.	\$ -	-	-	-	-	-	-	-	-	-	-
412	FIBER OPTICS	\$ 3,074	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
413	SELF INSURANCE CHRGS	\$ 36,974	40,210	41,416	42,659	43,939	45,257	46,614	48,013	49,453	50,937	52,465
414	EMP HEALTH/WEELNESS FEE	\$ 21,955	22,954	23,643	24,352	25,082	25,835	26,610	27,408	28,231	29,077	29,950
415	CITY UNIVERSITY	\$ 12,502	13,177	13,572	13,979	14,399	14,831	15,276	15,734	16,206	16,692	17,193
416	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
417	DUES	\$ 100	100	103	106	109	113	116	119	123	127	130
418	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
419	MAINTENANCE AGREEMENTS	\$ 22,200	22,200	22,866	23,552	24,259	24,986	25,736	26,508	27,303	28,122	28,966
420	VEHICLE MAINTENANCE	\$ 1,500	1,740	1,792	1,846	1,901	1,958	2,017	2,078	2,140	2,204	2,270
421	EQUIPMENT MAINTENANCE	\$ -	-	-	-	-	-	-	-	-	-	-
422	LICENSE & CERT. REIMBURSE	\$ 315	315	324	334	344	355	365	376	387	399	411
423	MISCELLANEOUS CONTRACTUAL	\$ -	-	-	-	-	-	-	-	-	-	-
424	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
425	INSURANCE PREMIUMS	\$ -	-	-	-	-	-	-	-	-	-	-
426	MISCELLANEOUS	\$ 36,000	36,000	36,900	37,823	38,768	39,737	40,731	41,749	42,793	43,863	44,959
427	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
428	Sub-Total Fixed Operating Expenses	\$ 418,030	561,923	576,992	592,470	608,368	624,697	641,469	658,696	676,391	694,566	713,234
429	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
430	Total Fixed Operating Expenses	\$ 397,129	\$ 533,827	\$ 548,143	\$ 562,847	\$ 577,949	\$ 593,462	\$ 609,395	\$ 625,761	\$ 642,571	\$ 659,837	\$ 677,573
431	Variable Operating Expenses											
432	WATER	\$ 16,479	12,000	12,600	13,230	13,892	14,586	15,315	16,081	16,885	17,729	18,616
433	GAS	\$ 50,000	45,000	47,250	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810
434	ELECTRIC	\$ 1,000,000	1,020,000	1,071,000	1,124,550	1,180,778	1,239,816	1,301,807	1,366,898	1,435,242	1,507,005	1,582,355
435	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
436	REFUSE	\$ 30,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213	44,324	46,540
437	FUEL OIL	\$ 32,555	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213	44,324	46,540
438	STORM WATER	\$ 1,167	1,200	1,260	1,323	1,389	1,459	1,532	1,608	1,689	1,773	1,862
439	Sub-Total Variable Operating Expenses	\$ 1,130,201	1,138,200	1,195,110	1,254,866	1,317,609	1,383,489	1,452,664	1,525,297	1,601,562	1,681,640	1,765,722
440	Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
441	Total Variable Operating Expenses	\$ 847,651	\$ 853,650	\$ 896,333	\$ 941,149	\$ 988,207	\$ 1,037,617	\$ 1,089,498	\$ 1,143,973	\$ 1,201,171	\$ 1,261,230	\$ 1,324,291
442	WWTP Maintenance Expense		-									
443	Personal Services Expenses											
444	PERMANENT POSITIONS	\$ 414,445	501,549	511,580	521,812	532,248	542,893	553,751	564,826	576,122	587,645	599,397
445	TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
446	SHIFT DIFFERENTIAL	\$ 78	-	-	-	-	-	-	-	-	-	-
447	STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
448	MEAL ALLOWANCES	\$ -	-	-	-	-	-	-	-	-	-	-
449	DEFERRED COMP MATCH	\$ 5,944	10,083	10,285	10,490	10,700	10,914	11,132	11,355	11,582	11,814	12,050
450	JEAN ALLOWANCE	\$ 3,360	4,032	4,113	4,195	4,279	4,364	4,452	4,541	4,632	4,724	4,819
451	OVERTIME	\$ 2,189	2,540	2,591	2,643	2,695	2,749	2,804	2,860	2,918	2,976	3,036

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
452	STANDBY PAY	\$ -	-	-	-	-	-	-	-	-	-	-
453	SICK LEAVE BUY BACK	\$ 2,411	2,590	2,642	2,695	2,749	2,803	2,860	2,917	2,975	3,035	3,095
454	SOCIAL SECURITY	\$ 31,750	39,044	39,825	40,621	41,434	42,262	43,108	43,970	44,849	45,746	46,661
455	UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
456	LAGERS	\$ 69,325	84,153	85,836	87,553	89,304	91,090	92,912	94,770	96,665	98,599	100,571
457	DISABILITY INSURANCE	\$ 1,288	1,555	1,586	1,618	1,650	1,683	1,717	1,751	1,786	1,822	1,858
458	EMPLOYEE HEALTH INSURANCE	\$ 62,525	77,640	83,851	90,559	97,804	105,628	114,079	123,205	133,061	143,706	155,203
459	LIFE INSURANCE	\$ 370	424	432	441	450	459	468	477	487	497	507
460	MISC PERSONNEL COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
461	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
462	EMPLOYEE SERVICE AWARDS	\$ 352	444	453	462	471	481	490	500	510	520	531
463	SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
464	RETIREMENT SICK LEAVE PMT	\$ 1,210	1,320	1,346	1,373	1,401	1,429	1,457	1,487	1,516	1,547	1,578
465	POST EMPLOYMENT BENEFIT	\$ 129	-	-	-	-	-	-	-	-	-	-
466	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
467	Sub-Total Personal Services Expenses	\$ 595,376	725,374	744,540	764,462	785,185	806,756	829,229	852,659	877,104	902,630	929,305
468	Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
469	Total Personal Services Expenses	\$ 595,376	\$ 689,105	\$ 707,313	\$ 726,239	\$ 745,925	\$ 766,419	\$ 787,768	\$ 810,026	\$ 833,249	\$ 857,498	\$ 882,840
470	Fixed Operating Expenses											
471	CONSTRUCTION MATERIALS	\$ 195,400	200,000	205,000	210,125	215,378	220,763	226,282	231,939	237,737	243,681	249,773
472	OFFICE SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
473	PRINTING	\$ -	-	-	-	-	-	-	-	-	-	-
474	POSTAGE	\$ 840	840	861	883	905	927	950	974	998	1,023	1,049
475	EMPLOYEE SERVICE AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
476	HORTICULTURAL SUPPLIES	\$ 224	-	-	-	-	-	-	-	-	-	-
477	JANITORIAL SUPPLIES	\$ 8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
478	FUEL OIL & LUBRICANTS	\$ 16,500	16,500	16,913	17,335	17,769	18,213	18,668	19,135	19,613	20,104	20,606
479	JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
480	MEDICAL SUPPLIES	\$ 700	700	718	735	754	773	792	812	832	853	874
481	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
482	MISCELLANEOUS	\$ 560	560	574	588	603	618	634	649	666	682	699
483	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
484	EQUIPMENT PARTS	\$ 127,000	165,000	169,125	173,353	177,687	182,129	186,682	191,349	196,133	201,036	206,062
485	COMMUNICATION EQUIPMENT	\$ 1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
486	INSTRUMENTS & APPARATUS	\$ 10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
487	TOOLS	\$ 7,000	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
488	UNIFORMS	\$ 2,500	1,510	1,548	1,586	1,626	1,667	1,708	1,751	1,795	1,840	1,886
489	CLOTHING	\$ 800	850	871	893	915	938	962	986	1,010	1,036	1,062
490	SAFETY EQUIPMENT	\$ 3,000	3,225	3,306	3,388	3,473	3,560	3,649	3,740	3,834	3,929	4,028
491	COMPUTER/ELECTRONIC ITEMS	\$ -	-	-	-	-	-	-	-	-	-	-
492	OTHER MISCELLANEOUS	\$ 50	-	-	-	-	-	-	-	-	-	-
493	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
494	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
495	EDUCATION & TRAINING MATS	\$ -	-	-	-	-	-	-	-	-	-	-
496	REGISTRATION & TUITION	\$ 1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
497	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
498	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
499	SELF INSURANCE CHRGS	\$ 14,491	14,701	15,142	15,596	16,064	16,546	17,042	17,554	18,080	18,623	19,181
500	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
501	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
502	DUES	\$ 100	100	103	106	109	113	116	119	123	127	130
503	RENTALS	\$ 958	-	-	-	-	-	-	-	-	-	-
504	EQUIPMENT RENTALS	\$ 2,120	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
505	Pool Billing-Fleet Ops	\$ -	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
506	MAINTENANCE AGREEMENTS	\$ 30,800	32,000	32,960	33,949	34,967	36,016	37,097	38,210	39,356	40,537	41,753
507	VEHICLE MAINTENANCE	\$ 6,000	6,960	7,169	7,384	7,605	7,834	8,069	8,311	8,560	8,817	9,081
508	EQUIPMENT MAINTENANCE	\$ 28,600	163,500	168,405	173,457	178,661	184,021	189,541	195,228	201,084	207,117	213,330
509	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
510	LICENSE & CERT. REIMBURSE	\$ -	-	-	-	-	-	-	-	-	-	-
511	NONCONTRACTUAL SERVICES	\$ 2,050	2,050	2,112	2,175	2,240	2,307	2,377	2,448	2,521	2,597	2,675
512	MISCELLANEOUS CONTRACTUAL	\$ 263,130	249,300	256,779	264,482	272,417	280,589	289,007	297,677	306,608	315,806	325,280
513	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
514	INSURANCE PREMIUMS	\$ 225	225	232	239	246	253	261	269	277	285	294
515	BOILER & EXPLOSION INS	\$ -	-	-	-	-	-	-	-	-	-	-
516	LOSS ON DISPOSAL ASSETS	\$ -	-	-	-	-	-	-	-	-	-	-
517	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
518	INSURANCE REIMBURSABLE	\$ -	-	-	-	-	-	-	-	-	-	-
519	Sub-Total Fixed Operating Expenses	\$ 731,548	893,021	917,681	943,028	969,081	995,861	1,023,388	1,051,683	1,080,767	1,110,662	1,141,392
520	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
521	Total Fixed Operating Expenses	\$ 694,971	\$ 848,370	\$ 871,797	\$ 895,876	\$ 920,627	\$ 946,068	\$ 972,219	\$ 999,099	\$ 1,026,728	\$ 1,055,129	\$ 1,084,323
522	Variable Operating Expenses											
523	WATER	\$ 149	160	168	176	185	194	204	214	225	236	248
524	ELECTRIC	\$ 79,000	80,580	84,609	88,839	93,281	97,945	102,843	107,985	113,384	119,053	125,006
525	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
526	STORM WATER	\$ 204	203	213	224	235	247	259	272	286	300	315
527	Sub-Total Variable Operating Expenses	\$ 79,353	80,943	84,990	89,240	93,702	98,387	103,306	108,471	113,895	119,590	125,569
528	Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
529	Total Variable Operating Expenses	\$ 59,515	\$ 60,707	\$ 63,743	\$ 66,930	\$ 70,276	\$ 73,790	\$ 77,480	\$ 81,354	\$ 85,421	\$ 89,692	\$ 94,177
530	WWTP Lab Expense											
531	Personal Services Expenses											
532	PERMANENT POSITIONS	\$ 199,663	211,388	215,616	219,928	224,327	228,813	233,389	238,057	242,818	247,675	252,628
533	TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
534	MEAL ALLOWANCES	\$ -	-	-	-	-	-	-	-	-	-	-
535	DEFERRED COMP MATCH	\$ 2,565	4,277	4,363	4,450	4,539	4,630	4,722	4,817	4,913	5,011	5,111
536	JEAN ALLOWANCE	\$ 1,344	1,344	1,371	1,398	1,426	1,455	1,484	1,514	1,544	1,575	1,606
537	OVERTIME	\$ 152	152	155	158	161	165	168	171	175	178	182
538	SICK LEAVE BUY BACK	\$ 71	2,448	2,497	2,547	2,598	2,650	2,703	2,757	2,812	2,868	2,926
539	SOCIAL SECURITY	\$ 14,479	16,473	16,802	17,139	17,481	17,831	18,188	18,551	18,922	19,301	19,687

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	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
540 UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
541 LAGERS	\$ 33,582	35,522	36,232	36,957	37,696	38,450	39,219	40,004	40,804	41,620	42,452
542 DISABILITY INSURANCE	\$ 620	655	668	681	695	709	723	738	752	767	783
543 EMPLOYEE HEALTH INSURANCE	\$ 28,770	29,556	31,920	34,474	37,232	40,211	43,427	46,902	50,654	54,706	59,083
544 LIFE INSURANCE	\$ 237	240	245	250	255	260	265	270	276	281	287
545 OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
546 EMPLOYEE SERVICE AWARDS	\$ 160	185	189	192	196	200	204	208	213	217	221
547 SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
548 RETIREMENT SICK LEAVE PMT	\$ 550	550	561	572	584	595	607	619	632	644	657
549 POST EMPLOYMENT BENEFIT	\$ 59	-	-	-	-	-	-	-	-	-	-
550 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
551 Sub-Total Personal Services Expenses	\$ 282,252	302,790	310,619	318,747	327,190	335,968	345,100	354,608	364,514	374,843	385,623
552 Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
553 Total Personal Services Expenses	\$ 282,252	\$ 287,651	\$ 295,088	\$ 302,809	\$ 310,831	\$ 319,169	\$ 327,845	\$ 336,877	\$ 346,288	\$ 356,101	\$ 366,341
554 Fixed Operating Expenses											
555 CONSTRUCTION MATERIALS	\$ 14,438	14,438	14,799	15,169	15,548	15,937	16,335	16,744	17,162	17,591	18,031
556 POSTAGE	\$ 4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
557 BOOKS & SUBSCRIPTIONS	\$ 500	500	513	525	538	552	566	580	594	609	624
558 EMPLOYEE SERVICE AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
559 JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
560 MEDICAL SUPPLIES	\$ 100	100	103	105	108	110	113	116	119	122	125
561 LABORATORY SUPPLIES	\$ 18,585	18,585	19,050	19,526	20,014	20,514	21,027	21,553	22,092	22,644	23,210
562 MISCELLANEOUS	\$ 750	750	769	788	808	828	849	870	892	914	937
563 EQUIPMENT PARTS	\$ 2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
564 COMMUNICATION EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
565 INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
566 TOOLS	\$ 652	652	668	685	702	720	738	756	775	794	814
567 UNIFORMS	\$ 560	560	574	588	603	618	634	649	666	682	699
568 CLOTHING	\$ 450	450	461	473	485	497	509	522	535	548	562
569 SAFETY EQUIPMENT	\$ 1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
570 COMPUTER/ELECTRONIC ITEMS	\$ -	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
571 OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
572 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
573 TRAVEL	\$ 500	500	500	500	500	500	500	500	500	500	500
574 EDUCATION & TRAINING MATS	\$ 250	250	250	250	250	250	250	250	250	250	250
575 REGISTRATION & TUITION	\$ 2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137
576 SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
577 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
578 SELF INSURANCE CHRGS	\$ 4,470	5,359	5,520	5,685	5,856	6,032	6,213	6,399	6,591	6,789	6,992
579 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
580 DUES	\$ 400	400	412	424	437	450	464	478	492	507	522
581 EQUIPMENT RENTALS	\$ 200	200	206	212	219	225	232	239	246	253	261

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Projection of Cash Outflows

Schedule 5

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
582	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
583	MAINTENANCE AGREEMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
584	VEHICLE MAINTENANCE	\$ -	-	-	-	-	-	-	-	-	-	-
585	EQUIPMENT MAINTENANCE	\$ 10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
586	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
587	LICENSE & CERT. REIMBURSE	\$ -	-	-	-	-	-	-	-	-	-	-
588	NONCONTRACTUAL SERVICES	\$ 5,100	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	6,461	6,654
589	MISCELLANEOUS CONTRACTUAL	\$ 14,900	14,900	15,347	15,807	16,282	16,770	17,273	17,791	18,325	18,875	19,441
590	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
591	MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
592	LOSS ON DISPOSAL ASSETS	\$ -	-	-	-	-	-	-	-	-	-	-
593	DEPRECIATION	\$ -	-	-	-	-	-	-	-	-	-	-
594	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
595	Sub-Total Fixed Operating Expenses	\$ 81,992	86,881	89,161	91,503	93,909	96,381	98,921	101,530	104,211	106,965	109,794
596	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
597	Total Fixed Operating Expenses	\$ 77,892	\$ 82,537	\$ 84,703	\$ 86,928	\$ 89,213	\$ 91,562	\$ 93,975	\$ 96,453	\$ 99,000	\$ 101,617	\$ 104,305
598	Variable Operating Expenses											
599	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
600	Sub-Total Variable Operating Expenses	\$ -	-	-	-	-	-	-	-	-	-	-
601	Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
602	Total Variable Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603	Line Maintenance Expense											
604	Personal Services Expenses											
605	PERMANENT POSITIONS	\$ 680,175	773,674	789,147	804,930	821,029	837,450	854,199	871,283	888,708	906,482	924,612
606	TEMPORARY POSITIONS	\$ 35,000	-	-	-	-	-	-	-	-	-	-
607	SHIFT DIFFERENTIAL	\$ -	-	-	-	-	-	-	-	-	-	-
608	STEP UP PAY	\$ 1,066	1,725	1,760	1,795	1,831	1,867	1,905	1,943	1,981	2,021	2,062
609	MEAL ALLOWANCES	\$ 6,437	5,408	5,516	5,626	5,739	5,854	5,971	6,090	6,212	6,336	6,463
610	DEFERRED COMP MATCH	\$ 10,206	15,607	15,919	16,238	16,562	16,894	17,231	17,576	17,928	18,286	18,652
611	JEAN ALLOWANCE	\$ 6,384	6,720	6,854	6,991	7,131	7,274	7,419	7,568	7,719	7,874	8,031
612	OVERTIME	\$ 3,954	5,399	5,507	5,617	5,729	5,844	5,961	6,080	6,202	6,326	6,452
613	STANDBY PAY	\$ 9,896	10,558	10,769	10,985	11,204	11,428	11,657	11,890	12,128	12,370	12,618
614	SICK LEAVE BUY BACK	\$ 6,563	6,726	6,861	6,998	7,138	7,280	7,426	7,575	7,726	7,881	8,038
615	SOCIAL SECURITY	\$ 56,341	61,866	63,103	64,365	65,653	66,966	68,305	69,671	71,065	72,486	73,936
616	UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
617	LAGERS	\$ 114,859	133,353	136,020	138,740	141,515	144,346	147,232	150,177	153,181	156,244	159,369
618	DISABILITY INSURANCE	\$ 2,121	2,399	2,447	2,496	2,546	2,597	2,649	2,702	2,756	2,811	2,867
619	EMPLOYEE HEALTH INSURANCE	\$ 102,953	124,553	134,517	145,279	156,901	169,453	183,009	197,650	213,462	230,539	248,982
620	LIFE INSURANCE	\$ 710	881	899	917	935	954	973	992	1,012	1,032	1,053
621	MISC PERSONNEL COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
622	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
623	EMPLOYEE SERVICE AWARDS	\$ 608	703	717	731	746	761	776	792	808	824	840
624	EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
625	SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
626	RETIREMENT SICK LEAVE PMT	\$ 2,090	2,090	2,132	2,174	2,218	2,262	2,308	2,354	2,401	2,449	2,498
627	POST EMPLOYMENT BENEFIT	\$ 211	-	-	-	-	-	-	-	-	-	-
628	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
629	Sub-Total Personal Services Expenses	\$ 1,039,574	1,151,662	1,182,168	1,213,883	1,246,877	1,281,229	1,317,021	1,354,342	1,393,287	1,433,961	1,476,472
630	Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
631	Total Personal Services Expenses	\$ 1,039,574	\$ 1,094,079	\$ 1,123,060	\$ 1,153,189	\$ 1,184,533	\$ 1,217,167	\$ 1,251,170	\$ 1,286,624	\$ 1,323,623	\$ 1,362,263	\$ 1,402,649

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
632	Fixed Operating Expenses											
633	CONSTRUCTION MATERIALS	\$ 79,350	82,000	84,050	86,151	88,305	90,513	92,775	95,095	97,472	99,909	102,407
634	OFFICE SUPPLIES	\$ 1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
635	PRINTING	\$ 400	400	410	420	431	442	453	464	475	487	500
636	POSTAGE	\$ 660	660	677	693	711	729	747	765	785	804	824
637	BOOKS & SUBSCRIPTIONS	\$ -	-	-	-	-	-	-	-	-	-	-
638	EMPLOYEE SERVICE AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
639	MISCELLANEOUS OFFICE	\$ -	-	-	-	-	-	-	-	-	-	-
640	HORTICULTURAL SUPPLIES	\$ 1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
641	PHOTOGRAPHY SUPPLIES	\$ 100	100	103	105	108	110	113	116	119	122	125
642	JANITORIAL SUPPLIES	\$ 1,000	200	205	210	215	221	226	232	238	244	250
643	FUEL OIL & LUBRICANTS	\$ 60,975	12,488	12,800	13,120	13,448	13,784	14,129	14,482	14,844	15,215	15,596
644	JOB SITE MEALS 19-100	\$ 300	150	154	158	162	166	170	174	178	183	187
645	MEDICAL SUPPLIES	\$ 1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
646	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
647	MISCELLANEOUS	\$ 1,700	200	205	210	215	221	226	232	238	244	250
648	PARTS-FLEET MAINTENANCE	\$ 45,000	45,000	46,125	47,278	48,460	49,672	50,913	52,186	53,491	54,828	56,199
649	EQUIPMENT PARTS	\$ 25,000	25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222
650	COMMUNICATION EQUIPMENT	\$ 2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
651	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
652	TOOLS	\$ 22,000	22,000	22,550	23,114	23,692	24,284	24,891	25,513	26,151	26,805	27,475
653	UNIFORMS	\$ 3,160	3,380	3,465	3,551	3,640	3,731	3,824	3,920	4,018	4,118	4,221
654	CLOTHING	\$ 1,700	1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248
655	SAFETY EQUIPMENT	\$ 8,000	8,450	8,661	8,878	9,100	9,327	9,560	9,799	10,044	10,296	10,553
656	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
657	COMPUTER/ELECTRONIC ITEMS	\$ 300	300	308	315	323	331	339	348	357	366	375
658	OTHER MISCELLANEOUS	\$ 200	200	205	210	215	221	226	232	238	244	250
659	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
660	TRAVEL	\$ -	425	425	425	425	425	425	425	425	425	425
661	EDUCATION & TRAINING MATS	\$ 175	175	175	175	175	175	175	175	175	175	175
662	REGISTRATION & TUITION	\$ 3,425	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375
663	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
664	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
665	JANITORIAL SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
666	LOCATOR SERVICE CHARGE	\$ 74,911	79,330	81,710	84,161	86,686	89,287	91,965	94,724	97,566	100,493	103,508
667	SELF INSURANCE CHRGS	\$ 78,683	75,341	77,601	79,929	82,327	84,797	87,341	89,961	92,660	95,440	98,303
668	MAINTENANCE PROJECT	\$ -	-	-	-	-	-	-	-	-	-	-
669	BLDG. MAINTENANCE-REGULAR	\$ -	-	-	-	-	-	-	-	-	-	-
670	BUILDING UTILITY CHARGES	\$ -	-	-	-	-	-	-	-	-	-	-
671	BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
672	LEGAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
673	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
674	INFILTRATION & INFLOW	\$ 70,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
675 DUES	\$ 135	135	139	143	148	152	157	161	166	171	176
676 EQUIPMENT RENTALS	\$ 6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
677 Pool Billing-Fleet Ops	\$ 33	-	-	-	-	-	-	-	-	-	-
678 MAINTENANCE AGREEMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
679 VEHICLE MAINTENANCE	\$ 40,000	46,400	47,792	49,226	50,703	52,224	53,790	55,404	57,066	58,778	60,541
680 EQUIPMENT MAINTENANCE	\$ 15,000	5,800	5,974	6,153	6,338	6,528	6,724	6,926	7,133	7,347	7,568
681 VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
682 LICENSE & CERT. REIMBURSE	\$ 400	400	412	424	437	450	464	478	492	507	522
683 DRUG TESTING	\$ -	-	-	-	-	-	-	-	-	-	-
684 NONCONTRACTUAL SERVICES	\$ 7,000	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133
685 MISCELLANEOUS CONTRACTUAL	\$ 746,000	771,400	794,542	818,378	842,930	868,217	894,264	921,092	948,725	977,186	1,006,502
686 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
687 BOILER & EXPLOSION INS	\$ -	-	-	-	-	-	-	-	-	-	-
688 LOSS ON DISPOSAL ASSETS	\$ -	-	-	-	-	-	-	-	-	-	-
689 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
690 Sub-Total Fixed Operating Expenses	\$ 1,297,007	1,354,509	1,393,956	1,434,561	1,476,358	1,519,381	1,563,666	1,609,252	1,656,176	1,704,477	1,754,197
691 Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
692 Total Fixed Operating Expenses	\$ 1,232,157	\$ 1,286,784	\$ 1,324,259	\$ 1,362,833	\$ 1,402,540	\$ 1,443,412	\$ 1,485,483	\$ 1,528,789	\$ 1,573,367	\$ 1,619,253	\$ 1,666,487
693 Variable Operating Expenses											
694 WATER	\$ -	-	-	-	-	-	-	-	-	-	-
695 GAS	\$ -	-	-	-	-	-	-	-	-	-	-
696 ELECTRIC	\$ -	-	-	-	-	-	-	-	-	-	-
697 TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
698 SEWER	\$ -	-	-	-	-	-	-	-	-	-	-
699 REFUSE	\$ 1,500	1,500	1,575	1,654	1,736	1,823	1,914	2,010	2,111	2,216	2,327
700 STORM WATER	\$ -	-	-	-	-	-	-	-	-	-	-
701 WIRELESS COMMUNICATIONS	\$ 1,952	1,952	2,050	2,152	2,260	2,373	2,491	2,616	2,747	2,884	3,028
702 OTHER UTILITIES	\$ -	-	-	-	-	-	-	-	-	-	-
703 Sub-Total Variable Operating Expenses	\$ 3,452	3,452	3,625	3,806	3,996	4,196	4,406	4,626	4,857	5,100	5,355
704 Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
705 Total Variable Operating Expenses	\$ 2,589	\$ 2,589	\$ 2,718	\$ 2,854	\$ 2,997	\$ 3,147	\$ 3,304	\$ 3,470	\$ 3,643	\$ 3,825	\$ 4,016
706 CIP Expense											
707 Personal Services Expenses											
708 PERMANENT POSITIONS	\$ 201,910	245,916	250,834	255,851	260,968	266,187	271,511	276,941	282,480	288,130	293,892
709 TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
710 SHIFT DIFFERENTIAL	\$ -	-	-	-	-	-	-	-	-	-	-
711 STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
712 MEAL ALLOWANCES	\$ 253	-	-	-	-	-	-	-	-	-	-
713 DEFERRED COMP MATCH	\$ 3,550	-	-	-	-	-	-	-	-	-	-
714 CELL PHONE ALLOWANCE	\$ -	-	-	-	-	-	-	-	-	-	-
715 OVERTIME	\$ 92	-	-	-	-	-	-	-	-	-	-
716 STANDBY PAY	\$ -	-	-	-	-	-	-	-	-	-	-
717 PREMIUM VACATION	\$ -	-	-	-	-	-	-	-	-	-	-
718 PREMIUM HOLIDAY	\$ -	-	-	-	-	-	-	-	-	-	-
719 SICK LEAVE BUY BACK	\$ -	-	-	-	-	-	-	-	-	-	-
720 NON-ACCTBLE AUTO ALLOW	\$ 358	-	-	-	-	-	-	-	-	-	-
721 SOCIAL SECURITY	\$ 15,098	18,813	19,189	19,573	19,965	20,364	20,771	21,186	21,610	22,042	22,483

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
722	UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
723	RAILROAD TAX	\$ -	-	-	-	-	-	-	-	-	-	-
724	LAGERS	\$ 33,996	43,035	43,896	44,774	45,669	46,582	47,514	48,464	49,434	50,422	51,431
725	POLICE & FIRE PENSION	\$ -	-	-	-	-	-	-	-	-	-	-
726	DISABILITY INSURANCE	\$ 666	-	-	-	-	-	-	-	-	-	-
727	WORKERS COMPENSATION	\$ -	-	-	-	-	-	-	-	-	-	-
728	EMPLOYEE HEALTH INSURANCE	\$ 20,666	-	-	-	-	-	-	-	-	-	-
729	LIFE INSURANCE	\$ 185	-	-	-	-	-	-	-	-	-	-
730	MISC PERSONNEL COSTS	\$ 52	-	-	-	-	-	-	-	-	-	-
731	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
732	EMPLOYEE SERVICE AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
733	EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
734	SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
735	RETIREMENT SICK LEAVE PMT	\$ -	-	-	-	-	-	-	-	-	-	-
736	POST EMPLOYMENT BENEFIT	\$ -	-	-	-	-	-	-	-	-	-	-
737	Sub-Total Personal Services Expenses	\$ 276,826	307,764	313,919	320,198	326,602	333,134	339,796	346,592	353,524	360,595	367,806
738	Personal Services Expenses Execution Rate	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
739	Total Personal Services Expenses	\$ 276,826	\$ 292,376	\$ 298,223	\$ 304,188	\$ 310,272	\$ 316,477	\$ 322,807	\$ 329,263	\$ 335,848	\$ 342,565	\$ 349,416
740	Fixed Operating Expenses											
741	CONSTRUCTION MATERIALS	\$ 8	-	-	-	-	-	-	-	-	-	-
742	OFFICE SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
743	PRINTING	\$ 1,986	-	-	-	-	-	-	-	-	-	-
744	POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
745	HORTICULTURAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
746	PHOTOGRAPHY SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
747	JANITORIAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
748	FUEL OIL & LUBRICANTS	\$ -	-	-	-	-	-	-	-	-	-	-
749	JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
750	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
751	MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
752	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
753	TOOLS	\$ -	-	-	-	-	-	-	-	-	-	-
754	UNIFORMS	\$ -	-	-	-	-	-	-	-	-	-	-
755	CLOTHING	\$ -	-	-	-	-	-	-	-	-	-	-
756	SAFETY EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
757	JOB SITE MEALS	\$ -	-	-	-	-	-	-	-	-	-	-
758	COMPUTER/ELECTRONIC ITEMS	\$ -	-	-	-	-	-	-	-	-	-	-
759	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
760	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
761	LEGAL FEES	\$ 5,474	-	-	-	-	-	-	-	-	-	-
762	ENGINEERING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
763	FINANCIAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
764	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
765	RECORDS MANAGEMENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
766	MEDICAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
767	OTHER PROFESSIONAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
768	DUES	\$ -	-	-	-	-	-	-	-	-	-	-
769	PUBLISHING & ADVERTISING	\$ 538	-	-	-	-	-	-	-	-	-	-

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
770	RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
771	BUILDING RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
772	EQUIPMENT RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
773	LAND RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
774	NONCONTRACTUAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
775	REFUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
776	DAMAGE CLAIMS	\$ -	-	-	-	-	-	-	-	-	-	-
777	CONTINGENCY	\$ -	-	-	-	-	-	-	-	-	-	-
778	MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
779	Sub-Total Fixed Operating Expenses	\$ 8,006	-	-	-	-	-	-	-	-	-	-
780	Fixed Operating Expenses Execution Rate	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
781	Total Fixed Operating Expenses	\$ 7,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
782	Variable Operating Expenses											
783	WATER	\$ -	-	-	-	-	-	-	-	-	-	-
784	REFUSE	\$ -	-	-	-	-	-	-	-	-	-	-
785	Sub-Total Variable Operating Expenses	\$ -	-	-	-	-	-	-	-	-	-	-
786	Variable Operating Expenses Execution Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
787	Total Variable Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
788	TOTALS:											
789	Sub-Total Personal Services Expenses	\$ 4,795,692	5,134,091	4,903,886	5,027,975	5,156,872	5,290,867	5,430,272	5,575,423	5,726,681	5,884,434	6,049,100
790	Personal Services Expenses Execution Rate	100.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
791	Total Personal Services Expenses	\$ 4,795,692	4,877,386	4,658,691	4,776,577	4,899,029	5,026,324	5,158,758	5,296,652	5,440,347	5,590,212	5,746,645
792	Sub-Total Fixed Operating Expenses	\$ 4,864,285	5,343,223	5,496,238	5,653,675	5,815,663	5,982,333	6,153,822	6,330,270	6,511,820	6,698,622	6,890,828
793	Fixed Operating Expenses Execution Rate	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
794	Total Fixed Operating Expenses	\$ 4,621,071	5,076,062	5,221,426	5,370,991	5,524,879	5,683,216	5,846,131	6,013,756	6,186,229	6,363,691	6,546,287
795	Sub-Total Variable Operating Expenses	\$ 1,393,319	1,406,872	1,477,216	1,551,076	1,628,630	1,710,062	1,795,565	1,885,343	1,979,610	2,078,591	2,182,520
796	Variable Operating Expenses Execution Rate	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
797	Total Variable Operating Expenses	\$ 1,044,989	1,055,154	1,107,912	1,163,307	1,221,473	1,282,546	1,346,674	1,414,007	1,484,708	1,558,943	1,636,890
798	Minor Capital Outlay (Not Included in CIP)											
799	LAND	\$ -	-	-	-	-	-	-	-	-	-	-
800	BUILDING & STRUCTURES	\$ -	-	-	-	-	-	-	-	-	-	-
801	CAPITAL IMPR TO BUILDINGS	\$ -	-	-	-	-	-	-	-	-	-	-
802	AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
803	TRUCKS	\$ 47,944	-	-	-	-	-	-	-	-	-	-
804	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
805	MACHINE TOOLS & IMPLEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
806	COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
807	COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
808	TRUCKS	\$ -	-	-	-	-	-	-	-	-	-	-
809	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
810	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
811	COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
812	COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
813	SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
814 AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
815 TRUCKS	\$ -	23,000	-	-	-	-	-	-	-	-	-
816 MACHINE TOOLS & IMPLEMENT	\$ 16,546	152,500	-	-	-	-	-	-	-	-	-
817 INSTRUMENTS & APPARATUS	\$ 14,166	-	-	-	-	-	-	-	-	-	-
818 COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
819 COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
820 SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
821 BUDGETARY CONTROL	\$ -	-	-	-	-	-	-	-	-	-	-
822 INSURANCE REIMBURSABLE	\$ -	-	-	-	-	-	-	-	-	-	-
823 MACHINE TOOLS & IMPLEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
824 INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
825 MACHINE TOOLS & IMPLEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
826 INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
827 COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
828 CAPITAL IMPR TO BUILDINGS	\$ 37,580	-	-	-	-	-	-	-	-	-	-
829 AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
830 TRUCKS	\$ -	-	-	-	-	-	-	-	-	-	-
831 MACHINE TOOLS & IMPLEMENT	\$ 10,366	-	-	-	-	-	-	-	-	-	-
832 INSTRUMENTS & APPARATUS	\$ 15,430	31,000	-	-	-	-	-	-	-	-	-
833 COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
834 COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
835 SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
836 AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
837 INSTRUMENTS & APPARATUS	\$ -	55,000	-	-	-	-	-	-	-	-	-
838 COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
839 SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
840 CAPITAL IMPR TO BUILDINGS	\$ -	28,000	-	-	-	-	-	-	-	-	-
841 AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
842 TRUCKS	\$ 270,000	105,400	-	-	-	-	-	-	-	-	-
843 MACHINE TOOLS & IMPLEMENT	\$ 19,000	80,000	-	-	-	-	-	-	-	-	-
844 INSTRUMENTS & APPARATUS	\$ -	63,300	-	-	-	-	-	-	-	-	-
845 COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
846 COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
847 SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
848 LAND	\$ -	-	-	-	-	-	-	-	-	-	-
849 BUILDING & STRUCTURES	\$ -	-	-	-	-	-	-	-	-	-	-
850 CAPITAL IMPR TO BUILDINGS	\$ -	-	-	-	-	-	-	-	-	-	-
851 AIR EASEMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
852 STREETS	\$ -	-	-	-	-	-	-	-	-	-	-
853 FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
854 OFFICE EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
855 MACHINE TOOLS & IMPLEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
856 INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
857 COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
858 COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
859 SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
860 TRAFFIC SIGNALS & SIGNS	\$ -	-	-	-	-	-	-	-	-	-	-
861 Fleet Replacement	\$ -	-	366,500	280,144	292,500	548,000	953,000	286,200	692,000	407,000	82,000
862 Total Minor Capital Outlay	\$ 431,032	538,200	366,500	280,144	292,500	548,000	953,000	286,200	692,000	407,000	82,000

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
863	Transfers Out											
864	2008B S.O. Bonds	\$ 116,556	116,555	116,555	116,555	116,555	116,555	116,555	116,555	116,555	116,555	116,555
865	GENERAL FUND	\$ 8,003	-	-	-	-	-	-	-	-	-	-
866	TRANSFERS	\$ -	-	-	-	-	-	-	-	-	-	-
867	GENERAL FUND	\$ -	-	-	-	-	-	-	-	-	-	-
868	STORM WATER	\$ -	-	-	-	-	-	-	-	-	-	-
869	DEPRECIATION	\$ 37,392	37,392	37,392	37,392	37,392	37,392	37,392	37,392	37,392	37,392	37,392
870	CAPITAL PROJECTS-GEN GOV	\$ 455,710	-	-	-	-	-	-	-	-	-	-
871	SUSTAINABILITY FUND	\$ -	-	-	-	-	-	-	-	-	-	-
872	Total Transfers Out	\$ 617,661	153,947	153,947	153,947	153,947	153,947	153,947	153,947	153,947	153,947	153,947
873	Other Below the Line Expenses											
874	BANK & PAYING AGENT FEES	\$ 355,764	355,764	366,437	377,430	388,753	400,416	412,428	424,801	437,545	450,671	464,191
875	LOSS ON DISPOSAL ASSETS	\$ 366,064	-	-	-	-	-	-	-	-	-	-
876	Total Other Below the Line Expenses	\$ 721,828	355,764	366,437	377,430	388,753	400,416	412,428	424,801	437,545	450,671	464,191
877	Debt Service Expenditures											
878	Series 2013 Revenue Refunding Bond	\$ 685,853	683,777	680,053	670,120	668,657	-	-	-	-	-	-
879	Series 2012B Special Obligation Refunding Bond	\$ 179,650	176,550	178,400	175,200	176,950	178,600	175,200	176,750	-	-	-
880	Series 2012 Revenue Bond	\$ 543,670	550,070	549,220	548,270	543,470	543,620	547,420	545,870	547,520	543,383	544,451
881	Series 2010 SRF Bond	\$ 3,396,627	3,409,684	3,422,974	3,436,484	3,450,300	3,464,403	3,478,778	3,493,410	3,508,380	3,523,670	3,539,264
882	Series 2009 Taxable Sewerage System Revenue Bond (BAB)	\$ 605,101	605,102	605,101	605,102	605,101	605,102	605,101	605,102	605,101	605,102	605,101
883	Series 2007B SRF (Water Pollution Control Revenue Bond)	\$ 141,394	142,987	139,481	136,081	137,581	133,531	129,481	130,722	126,566	122,172	122,600
884	Series 2006B SRF (Water Pollution Control Revenue Bond)	\$ 73,788	71,987	70,188	68,387	66,138	69,337	67,338	65,337	62,838	60,337	62,838
885	Series 2006 Special Obligation Refunding Bond	\$ 624,463	622,206	622,706	619,406	622,406	624,606	620,813	625,909	624,756	627,338	623,963
886	Series 2004B SRF (Water Pollution Control Revenue Bond)	\$ 50,175	48,743	47,310	50,735	49,029	47,305	45,625	43,875	42,125	45,250	48,125
887	Series 2003B SRF (Water Pollution Control Revenue Bond)	\$ 271,588	267,531	264,428	261,293	256,799	251,933	246,811	241,433	235,930	230,627	230,288
888	Series 2002A SRF (Water Pollution Control Revenue Bond)	\$ 170,338	164,425	163,377	157,197	155,881	154,562	148,109	146,500	140,000	138,375	-
889	Series 2000B SRF (Water Pollution Control Revenue Bond)	\$ 185,226	183,195	175,882	173,570	171,415	163,855	161,225	158,250	-	-	-
890	Series 1999B SRF (Water Pollution Control Revenue Bond)	\$ 106,450	102,400	103,275	98,775	94,275	94,775	89,888	-	-	-	-
891	Series 1999A SRF (Water Pollution Control Revenue Bond)	\$ 264,881	259,513	253,881	248,250	242,625	236,750	230,625	-	-	-	-
892	Cumulative Annual New Debt Service	\$ -	563,095	1,772,540	2,353,477	3,353,718	4,007,569	5,838,613	6,865,821	8,000,476	8,637,013	9,199,794
893	Total Debt Service Expense	\$ 7,299,204	7,851,265	9,048,816	9,602,347	10,594,345	10,575,948	12,385,027	13,098,979	13,893,692	14,533,267	14,976,424
894	TOTAL CASH OUTFLOWS	\$ 19,531,477	19,907,778	20,923,729	21,724,743	23,074,925	23,670,396	26,255,964	26,688,341	28,288,467	29,057,732	29,606,385

SANITARY SEWER UTILITY RATE STUDY

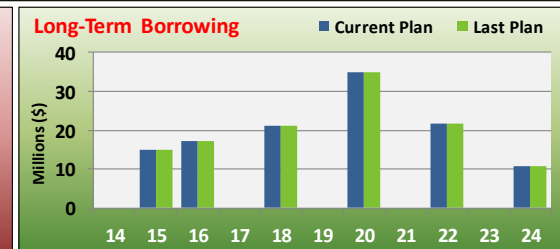
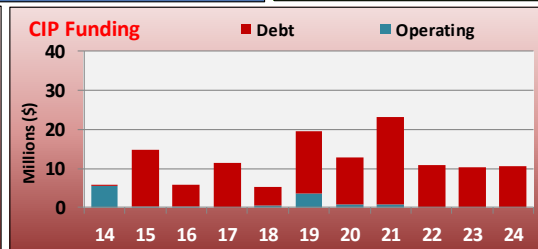
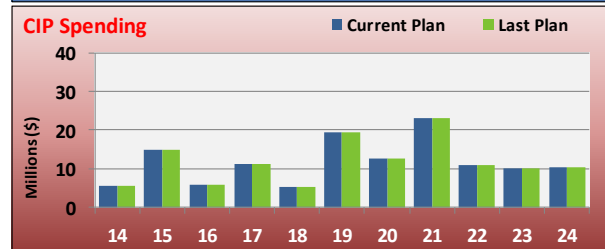
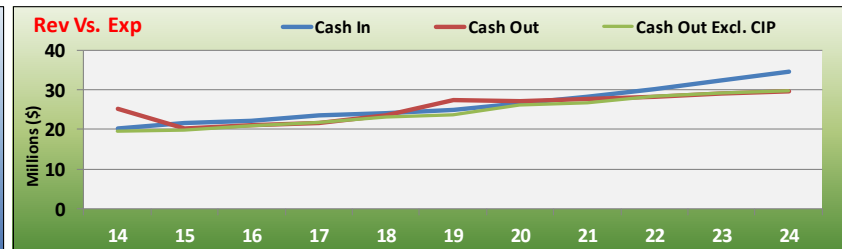
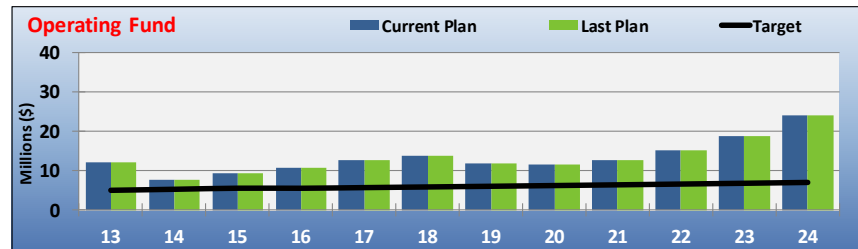
APPENDIX A

FAMS - Control Panel

Schedule 6

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Cumulative Change		
			Override ►		30.23%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	FY 2019	FY 2024	
Base Charge Increases				0.00%	30.23%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	66.44%	122.74%	
			Last Plan	0.00%	30.23%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	66.44%	122.74%	
			Override ►		-6.12%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	FY 2019	FY 2024	
Volume Charge Increases				0.00%	-6.12%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	3.56%	38.73%	
			Last Plan	0.00%	-6.12%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%	3.56%	38.73%	
Rate Covenant				1.33	1.33	1.22	1.27	1.17	1.22	1.15	1.19	1.23	1.29	1.37	PS FY15 ►	95.0%	
			Last Plan	1.33	1.33	1.22	1.27	1.17	1.22	1.15	1.19	1.23	1.29	1.37	OMV FY15 ►	75.0%	
CIP \$ Redistribution ►				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	OMF FY15 ►	95.0%	
CIP Execution % ►				100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	SW FTE Tfr?	Y	
Net CIP Funding % ►				100%	100%	100%	100%	100%	100%	100%	100%	100%	100%				
Operating Reserve (Months) ►				6	6	6	6	6	6	6	6	6	6	6	Elasticity	0.20	
Annual Borrowing (000s)				\$0	\$14,716	\$16,953	\$0	\$20,637	\$0	\$34,179	\$0	\$21,180	\$0	\$10,505			
Sewer Base Charge				\$7.30	11.01	11.12	11.79	11.91	12.15	12.88	13.65	14.47	15.34	16.26			
Sewer Volume Charge				\$12.91	12.14	12.25	12.99	13.10	13.37	14.17	15.03	15.94	16.90	17.91			
Average Bill (4,000 gals.)				\$20.21	23.15	23.37	24.78	25.01	25.52	27.05	28.68	30.41	32.24	34.17			
			Last Plan	\$20.21	23.15	23.37	24.78	25.01	25.52	27.05	28.68	30.41	32.24	34.17	Check	\$ -	



SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Forecast of Net Revenues and Debt Service Coverage

Schedule 7

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
1 Rate Revenue Subject to Growth & Rate Adjustments											
2 Rate Revenue	\$ 16,056,572	16,056,572	17,506,195	18,027,236	19,359,123	19,919,257	20,666,202	22,168,751	23,772,959	25,485,454	27,313,289
3 Additional Rate Revenue From Growth	\$ -	340,719	363,761	366,962	386,213	389,614	396,470	417,290	439,219	462,317	486,646
4 Proposed Rate Adjustments	0.00%	6.00%	1.00%	6.00%	1.00%	2.00%	6.00%	6.00%	6.00%	6.00%	6.00%
5 Additional Rate Revenue From Rate Adjustment	\$ -	983,291	178,700	1,103,652	197,453	406,177	1,263,760	1,355,162	1,452,731	1,556,866	1,667,996
6 Price Elasticity Adjustment	\$ -	125,613	(21,420)	(138,727)	(23,532)	(48,847)	(157,681)	(168,244)	(179,454)	(191,348)	(203,965)
7 Total Rate Revenue Subject to Growth & Rate Adjustments	\$ 16,056,572	17,506,195	18,027,236	19,359,123	19,919,257	20,666,202	22,168,751	23,772,959	25,485,454	27,313,289	29,263,966
8 Plus: Other Operating Revenues											
9 Other Operating Revenues	\$ 2,971,740	3,497,606	3,543,665	3,711,718	3,760,852	3,840,292	4,026,984	4,227,276	4,442,183	4,672,070	4,917,308
10 Equals: Total Operating Revenues	\$ 19,028,312	21,003,801	21,570,900	23,070,842	23,680,109	24,506,493	26,195,734	28,000,235	29,927,637	31,985,359	34,181,274
11 Less: Operating & Maintenance Expenses											
12 Personal Services	\$ (4,795,692)	(4,877,386)	(4,658,691)	(4,776,577)	(4,899,029)	(5,026,324)	(5,158,758)	(5,296,652)	(5,440,347)	(5,590,212)	(5,746,645)
13 Operating Expenses	\$ (5,666,060)	(6,131,216)	(6,329,338)	(6,534,299)	(6,746,352)	(6,965,762)	(7,192,804)	(7,427,763)	(7,670,937)	(7,922,634)	(8,183,177)
14 Equals: Net Operating Income	\$ 8,566,560	9,995,199	10,582,871	11,759,966	12,034,728	12,514,407	13,844,172	15,275,820	16,816,354	18,472,513	20,251,452
15 Plus: Non-Operating Revenues/(Expenses)											
16 Non-Operating Revenue	\$ 1,110,540	477,919	452,919	427,919	402,919	377,919	352,919	327,919	302,919	277,919	252,919
17 Transfers In	\$ 375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
18 Equals: Net Income	\$ 10,052,100	10,848,118	11,410,790	12,562,885	12,812,647	13,267,326	14,572,091	15,978,739	17,494,272	19,125,432	20,879,371
19 Less: Transfers In	\$ (375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
20 Equals: Net Income Available for Debt Service	\$ 9,677,100	10,473,118	11,035,790	12,187,885	12,437,647	12,892,326	14,197,091	15,603,739	17,119,272	18,750,432	20,504,371
21 Senior-Lien Debt Service Coverage Test											
22 Existing Debt Service	\$ 7,299,204	7,288,170	7,276,276	7,248,870	7,240,627	6,568,379	6,546,414	6,233,158	5,893,216	5,896,254	5,776,630
23 Cumulative New Debt Service	\$ -	563,095	1,772,540	2,353,477	3,353,718	4,007,569	5,838,613	6,865,821	8,000,476	8,637,013	9,199,794
24 Total Senior-Lien Debt Service	\$ 7,299,204	7,851,265	9,048,816	9,602,347	10,594,345	10,575,948	12,385,027	13,098,979	13,893,692	14,533,267	14,976,424
25 Debt Service Coverage: Test 1 (Net Revenues Only)	<u>Required</u> 1.10 <u>Planning</u> 1.25	1.33	1.33	1.22	1.27	1.17	1.22	1.15	1.19	1.23	1.29
26 Cash Flow Test											
27 Net Income Available For Debt Service	\$ 9,677,100	10,473,118	11,035,790	12,187,885	12,437,647	12,892,326	14,197,091	15,603,739	17,119,272	18,750,432	20,504,371
28 Net Interfund Transfers (In - Out)	\$ (242,661)	221,053	221,053	221,053	221,053	221,053	221,053	221,053	221,053	221,053	221,053
29 Less: Debt Service Payments	\$ (7,299,204)	(7,851,265)	(9,048,816)	(9,602,347)	(10,594,345)	(10,575,948)	(12,385,027)	(13,098,979)	(13,893,692)	(14,533,267)	(14,976,424)
30 Less: Other Below The Line Expenses	\$ (721,828)	(355,764)	(366,437)	(377,430)	(388,753)	(400,416)	(412,428)	(424,801)	(437,545)	(450,671)	(464,191)
31 Less: Minor Capital Outlay	\$ (431,032)	(538,200)	(366,500)	(280,144)	(292,500)	(548,000)	(953,000)	(286,200)	(692,000)	(407,000)	(82,000)
32 Net Cash Flow	\$ 982,375	1,948,942	1,475,089	2,149,017	1,383,103	1,589,016	667,689	2,014,813	2,317,088	3,580,547	5,202,808
33 Working Capital Reserve Test											
34 Balance At Beginning Of Fiscal Year	\$ 12,051,465	7,502,840	9,256,988	10,558,250	12,707,268	13,703,011	11,700,537	11,636,950	12,744,323	15,061,411	18,641,958
35 Cash Flow Surplus/(Deficit)	\$ 982,375	1,948,942	1,475,089	2,149,017	1,383,103	1,589,016	667,689	2,014,813	2,317,088	3,580,547	5,202,808
36 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	-	-	-	-	-	-	-	-	-	-
37 Projects Designated To Be Paid With Cash	\$ -	-	-	-	-	-	-	-	-	-	-
38 Projects Paid With Reserve Funds (Non Specified Funds)	\$ (5,531,000)	(194,794)	(173,827)	-	(387,359)	(3,591,490)	(731,277)	(907,440)	-	-	-
39 Balance At End Of Fiscal Year	\$ 7,502,840	9,256,988	10,558,250	12,707,268	13,703,011	11,700,537	11,636,950	12,744,323	15,061,411	18,641,958	23,844,766
40 Minimum Working Capital Reserve Target	\$ 5,230,876	5,504,301	5,494,015	5,655,438	5,822,690	5,996,043	6,175,781	6,362,207	6,555,642	6,756,423	6,964,911
41 Excess (Deficiency) of Working Capital to Target	\$ 2,271,964	3,752,687	5,064,236	7,051,830	7,880,321	5,704,494	5,461,168	6,382,115	8,505,769	11,885,534	16,879,855

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Capital Project Funding Summary

Schedule 8

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
BOND PROCEEDS	\$ -	-	-	-	-	-	-	-	-	-	-
REVENUE FUND	\$ 5,531,000	194,794	173,827	-	387,359	3,591,490	731,277	907,440	-	-	-
SRF PROCEEDS	\$ -	-	-	-	-	-	-	-	-	-	-
DEBT PROCEEDS	\$ 50,000	14,665,545	5,625,963	11,327,236	4,814,665	15,821,876	12,036,215	22,143,267	10,980,887	10,199,350	10,505,250
PROJECTS DESIGNATED TO BE PAID WITH CASH	\$ -	-	-	-	-	-	-	-	-	-	-
Total CIP Spending	\$ 5,581,000	14,860,339	5,799,790	11,327,236	5,202,024	19,413,366	12,767,492	23,050,707	10,980,887	10,199,350	10,505,250
Total CIP Input	\$ 5,581,000	14,860,339	5,799,790	11,327,236	5,202,024	19,413,366	12,767,492	23,050,707	10,980,887	10,199,350	10,505,250
Variance	\$ -	-	-	-	-	-	-	-	-	-	-

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Revenue Bond Borrowing Projections

Schedule 9

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Term (Years)		20	20	20	20	20	20	20	20	20	20	20
Interest Rate		3.50%	3.75%	4.00%	4.25%	4.75%	5.00%	5.25%	5.25%	5.25%	5.25%	5.25%
Sources of Funds												
Par Amount		\$ -	15,015,862	17,299,183	-	21,057,695	-	34,877,023	-	21,612,486	-	10,719,643
Uses of Funds												
Proceeds		\$ -	14,715,545	16,953,199	-	20,636,541	-	34,179,482	-	21,180,237	-	10,505,250
Cost of Issuance	2.00% of Par	\$ -	300,317	345,984	-	421,154	-	697,540	-	432,250	-	214,393
Underwriter's Discount	\$0.00 per \$1,000	\$ -	-	-	-	-	-	-	-	-	-	-
Bond Insurance	0 times total Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	0 Years Interest	\$ -	-	-	-	-	-	-	-	-	-	-
Debt Service Surety	0.00% of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	0 Years of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Other Costs		\$ -	-	-	-	-	-	-	-	-	-	-
Total Uses		\$ -	15,015,862	17,299,183	-	21,057,695	-	34,877,023	-	21,612,486	-	10,719,643
1 Year Interest		\$ -	563,095	691,967	-	1,000,241	-	1,831,044	-	1,134,656	-	562,781
Annual Debt Service		\$ -	1,080,573	1,272,904	-	1,654,092	-	2,858,252	-	1,771,193	-	878,499
Total Debt Service		\$ -	21,611,458	25,458,083	-	33,081,836	-	57,165,033	-	35,423,851	-	17,569,984
Required Proceeds for Capital Funding		\$50,000	14,665,545	5,625,963	11,327,236	4,814,665	15,821,876	12,036,215	22,143,267	10,980,887	10,199,350	10,505,250
Cumulative Annual New Debt Service ⁽¹⁾		\$0	563,095	1,772,540	2,353,477	3,353,718	4,007,569	5,838,613	6,865,821	8,000,476	8,637,013	9,199,794

(1) Assumes interest-only payment due in first year of issuance.

SANITARY SEWER UTILITY RATE STUDY

APPENDIX A

Funding Summary by Fund

Schedule 10

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
<u>BOND PROCEEDS</u>											
Balance at the Beginning of the Fiscal Year	\$ 8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168
Additional Annual Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Payment of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168
Less: Restricted Funds	\$ -	-	-	-	-	-	-	-	-	-	-
Total amount Available for Projects	\$ 8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168
Amount Paid for Projects	\$ -	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168
Add Back : Restricted Funds (WCR)	\$ -	-	-	-	-	-	-	-	-	-	-
Plus: Interest Earnings	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Interest Allocated to Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
Balance at End of Fiscal Year	\$ 8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168	8,109,168
<u>REVENUE FUND</u>											
Balance at the Beginning of the Fiscal Year	\$ 12,051,465	7,502,840	9,256,988	10,558,250	12,707,268	13,703,011	11,700,537	11,636,950	12,744,323	15,061,411	18,641,958
Additional Annual Revenues	\$ 982,375	1,948,942	1,475,089	2,149,017	1,383,103	1,589,016	667,689	2,014,813	2,317,088	3,580,547	5,202,808
Less: Cash Funded Capital Projects	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Payment of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 13,033,840	9,451,782	10,732,077	12,707,268	14,090,370	15,292,027	12,368,226	13,651,763	15,061,411	18,641,958	23,844,766
Less: Restricted Funds	\$ (5,230,876)	(5,504,301)	(5,494,015)	(5,655,438)	(5,822,690)	(5,996,043)	(6,175,781)	(6,362,207)	(6,555,642)	(6,756,423)	(6,964,911)
Total amount Available for Projects	\$ 7,802,964	3,947,481	5,238,063	7,051,830	8,267,680	9,295,984	6,192,445	7,289,555	8,505,769	11,885,534	16,879,855
Amount Paid for Projects	\$ (5,531,000)	(194,794)	(173,827)	-	(387,359)	(3,591,490)	(731,277)	(907,440)	-	-	-
Subtotal	\$ 2,271,964	3,752,687	5,064,236	7,051,830	7,880,321	5,704,494	5,461,168	6,382,115	8,505,769	11,885,534	16,879,855
Add Back : Restricted Funds (WCR)	\$ 5,230,876	5,504,301	5,494,015	5,655,438	5,822,690	5,996,043	6,175,781	6,362,207	6,555,642	6,756,423	6,964,911
Plus: Interest Earnings	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Interest Allocated to Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
Balance at End of Fiscal Year	\$ 7,502,840	9,256,988	10,558,250	12,707,268	13,703,011	11,700,537	11,636,950	12,744,323	15,061,411	18,641,958	23,844,766
<u>RESTRICTED RESERVES</u>											
Balance At Beginning Of Fiscal Year	\$ 3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934
Additional Funds:	\$ -	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve On New Debt	\$ -	-	-	-	-	-	-	-	-	-	-
Other Additional Funds	\$ -	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934
Plus: Interest Earnings	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Interest Allocated To Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
Balance At End Of Fiscal Year	\$ 3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934	3,391,934

APPENDIX B – RATE STRUCTURE MODIFICATIONS

Supporting Schedules

The Schedules on the following pages present the supporting assumptions and results of the Rate Structure Modifications Analysis.

SANITARY SEWER UTILITY RATE STUDY

APPENDIX B

Recommended FY 2015 Rates

Schedule 1

	Meter Size	Base Charge	Volume Charge / CCF
Residential Rates	All	\$ 11.01	\$ 2.27
Commercial Rates	5/8	\$ 11.01	\$ 2.27
	3/4	\$ 16.52	\$ 2.27
	1	\$ 27.53	\$ 2.27
	1.5	\$ 55.05	\$ 2.27
	2	\$ 88.08	\$ 2.27
	3	\$ 176.16	\$ 2.27
	4	\$ 275.25	\$ 2.27
	6	\$ 550.50	\$ 2.27
	8	\$ 880.80	\$ 2.27
	10	\$ 1,266.15	\$ 2.27
	12	\$ 2,367.15	\$ 2.27

SANITARY SEWER UTILITY RATE STUDY

APPENDIX B

Single Family Residential 5/8" Meter Bill Impacts

Schedule 2

Inside-City Single Family 5/8" Meter Monthly Sewer Bill Calculations						
<u>Monthly</u> <u>Use (CCF)</u>	<u>Monthly</u> <u>Use (Gal)</u>	<u>% of Bills</u>	<u>Agg. %</u>	<u>Current</u> <u>(FY 14)</u>	<u>Proposed</u> <u>(FY 15)</u>	<u>\$ Chg</u>
-	-	2.1%	2.1%	\$ 7.30	\$ 11.01	\$ 3.71
1	748	5.4%	7.4%	\$ 9.71	\$ 13.28	\$ 3.57
2	1,496	25.2%	32.7%	\$ 12.13	\$ 15.55	\$ 3.42
3	2,244	11.3%	43.9%	\$ 14.54	\$ 17.82	\$ 3.28
4	2,992	11.7%	55.6%	\$ 16.96	\$ 20.09	\$ 3.13
5	3,740	11.1%	66.7%	\$ 19.37	\$ 22.36	\$ 2.99
6	4,488	9.7%	76.4%	\$ 21.78	\$ 24.63	\$ 2.85
7	5,236	6.8%	83.2%	\$ 24.20	\$ 26.90	\$ 2.70
8	5,984	4.9%	88.2%	\$ 26.61	\$ 29.17	\$ 2.56
9	6,732	3.5%	91.6%	\$ 29.03	\$ 31.44	\$ 2.41
10	7,480	2.4%	94.1%	\$ 31.44	\$ 33.71	\$ 2.27
11	8,228	1.6%	95.7%	\$ 33.85	\$ 35.98	\$ 2.13
12	8,976	1.1%	96.8%	\$ 36.27	\$ 38.25	\$ 1.98
13	9,724	0.8%	97.6%	\$ 38.68	\$ 40.52	\$ 1.84
14	10,472	0.5%	98.2%	\$ 41.10	\$ 42.79	\$ 1.69
15	11,220	0.4%	98.6%	\$ 43.51	\$ 45.06	\$ 1.55
16	11,968	0.3%	98.9%	\$ 45.92	\$ 47.33	\$ 1.41
17	12,716	0.2%	99.1%	\$ 48.34	\$ 49.60	\$ 1.26
18	13,464	0.2%	99.3%	\$ 50.75	\$ 51.87	\$ 1.12
19	14,212	0.1%	99.4%	\$ 53.17	\$ 54.14	\$ 0.97
20	14,960	0.1%	99.5%	\$ 55.58	\$ 56.41	\$ 0.83

80% of the Utility's bills in FY 2013 were issued to residential customers with a 5/8" meter located inside the City

SANITARY SEWER UTILITY RATE STUDY

APPENDIX B

Commercial 5/8" Meter Bill Impacts

Schedule 3

Inside-City Commercial 5/8" Meter Monthly Sewer Bill Calculations						
<u>Monthly Use (CCF)</u>	<u>Monthly Use (Gal)</u>	<u>% of Bills</u>	<u>Agg. %</u>	<u>Current (FY 14)</u>	<u>Proposed (FY 15)</u>	<u>\$ Chg</u>
-	-	22.8%	22.8%	\$ 7.30	\$ 11.01	\$ 3.71
1	748	18.3%	41.1%	\$ 9.71	\$ 13.28	\$ 3.57
2	1,496	10.9%	52.0%	\$ 12.13	\$ 15.55	\$ 3.42
3	2,244	7.4%	59.4%	\$ 14.54	\$ 17.82	\$ 3.28
4	2,992	5.9%	65.3%	\$ 16.96	\$ 20.09	\$ 3.13
5	3,740	4.7%	70.0%	\$ 19.37	\$ 22.36	\$ 2.99
6	4,488	4.1%	74.2%	\$ 21.78	\$ 24.63	\$ 2.85
7	5,236	3.1%	77.3%	\$ 24.20	\$ 26.90	\$ 2.70
8	5,984	2.7%	79.9%	\$ 26.61	\$ 29.17	\$ 2.56
9	6,732	2.4%	82.3%	\$ 29.03	\$ 31.44	\$ 2.41
10	7,480	2.1%	84.4%	\$ 31.44	\$ 33.71	\$ 2.27
15	11,220	0.9%	90.6%	\$ 43.51	\$ 45.06	\$ 1.55
20	14,960	0.5%	93.6%	\$ 55.58	\$ 56.41	\$ 0.83
30	22,440	0.2%	96.3%	\$ 79.72	\$ 79.11	\$ (0.61)
40	29,920	0.1%	97.6%	\$ 103.86	\$ 101.81	\$ (2.05)
50	37,400	0.1%	98.4%	\$ 128.00	\$ 124.51	\$ (3.49)

5% of the Utility's bills in FY 2013 were issued to commercial customers with a 5/8" meter located inside the City

SANITARY SEWER UTILITY RATE STUDY

APPENDIX B

Commercial 1" Meter Bill Impacts

Schedule 4

Inside-City Commercial 1" Meter Monthly Sewer Bill Calculations						
<u>Monthly Use (CCF)</u>	<u>Monthly Use (Gal)</u>	<u>% of Bills</u>	<u>Agg. %</u>	<u>Current (FY 14)</u>	<u>Proposed (FY 15)</u>	<u>\$ Chg</u>
-	-	6.9%	6.9%	\$ 24.33	\$ 27.53	\$ 3.20
1	748	5.3%	12.3%	\$ 26.74	\$ 29.80	\$ 3.06
2	1,496	5.3%	17.5%	\$ 29.16	\$ 32.07	\$ 2.91
3	2,244	5.6%	23.1%	\$ 31.57	\$ 34.34	\$ 2.77
4	2,992	4.9%	28.0%	\$ 33.99	\$ 36.61	\$ 2.62
5	3,740	3.6%	31.7%	\$ 36.40	\$ 38.88	\$ 2.48
6	4,488	3.4%	35.1%	\$ 38.81	\$ 41.15	\$ 2.34
7	5,236	3.1%	38.2%	\$ 41.23	\$ 43.42	\$ 2.19
8	5,984	2.9%	41.1%	\$ 43.64	\$ 45.69	\$ 2.05
9	6,732	2.7%	43.8%	\$ 46.06	\$ 47.96	\$ 1.90
10	7,480	2.8%	46.6%	\$ 48.47	\$ 50.23	\$ 1.76
15	11,220	1.8%	57.5%	\$ 60.54	\$ 61.58	\$ 1.04
20	14,960	1.5%	65.1%	\$ 72.61	\$ 72.93	\$ 0.32
30	22,440	1.1%	77.3%	\$ 96.75	\$ 95.63	\$ (1.12)
40	29,920	0.5%	83.3%	\$ 120.89	\$ 118.33	\$ (2.56)
50	37,400	0.4%	87.4%	\$ 145.03	\$ 141.03	\$ (4.00)
60	44,880	0.2%	90.2%	\$ 169.17	\$ 163.73	\$ (5.44)
70	52,360	0.2%	92.3%	\$ 193.31	\$ 186.43	\$ (6.88)
80	59,840	0.2%	94.0%	\$ 217.45	\$ 209.13	\$ (8.32)
90	67,320	0.1%	95.5%	\$ 241.59	\$ 231.83	\$ (9.76)
100	74,800	0.1%	96.6%	\$ 265.73	\$ 254.53	\$ (11.20)
125	93,500	0.0%	98.2%	\$ 326.08	\$ 311.28	\$ (14.80)
150	112,200	0.0%	98.8%	\$ 386.43	\$ 368.03	\$ (18.40)
175	130,900	0.0%	99.2%	\$ 446.78	\$ 424.78	\$ (22.00)
200	149,600	0.0%	99.5%	\$ 507.13	\$ 481.53	\$ (25.60)

2% of the Utility's bills in FY 2013 were issued to commercial customers with a 1" meter located inside the City

SANITARY SEWER UTILITY RATE STUDY

APPENDIX B

Commercial 2" Meter Bill Impacts

Schedule 5

Inside-City Commercial 2" Meter Monthly Sewer Bill Calculations						
<u>Monthly Use (CCF)</u>	<u>Monthly Use (Gal)</u>	<u>% of Bills</u>	<u>Agg. %</u>	<u>Current (FY 14)</u>	<u>Proposed (FY 15)</u>	<u>\$ Chg</u>
-	-	2.9%	2.9%	\$ 77.87	\$ 88.08	\$ 10.21
5	3,740	0.8%	7.7%	\$ 89.94	\$ 99.43	\$ 9.49
10	7,480	1.1%	13.2%	\$ 102.01	\$ 110.78	\$ 8.77
15	11,220	1.0%	18.4%	\$ 114.08	\$ 122.13	\$ 8.05
20	14,960	0.8%	23.1%	\$ 126.15	\$ 133.48	\$ 7.33
30	22,440	0.7%	31.9%	\$ 150.29	\$ 156.18	\$ 5.89
40	29,920	0.8%	38.8%	\$ 174.43	\$ 178.88	\$ 4.45
50	37,400	0.7%	45.4%	\$ 198.57	\$ 201.58	\$ 3.01
60	44,880	0.7%	51.4%	\$ 222.71	\$ 224.28	\$ 1.57
70	52,360	0.5%	57.0%	\$ 246.85	\$ 246.98	\$ 0.13
80	59,840	0.4%	62.1%	\$ 270.99	\$ 269.68	\$ (1.31)
90	67,320	0.4%	66.3%	\$ 295.13	\$ 292.38	\$ (2.75)
100	74,800	0.3%	69.5%	\$ 319.27	\$ 315.08	\$ (4.19)
125	93,500	0.3%	76.0%	\$ 379.62	\$ 371.83	\$ (7.79)
150	112,200	0.2%	80.1%	\$ 439.97	\$ 428.58	\$ (11.39)
175	130,900	0.1%	83.7%	\$ 500.32	\$ 485.33	\$ (14.99)
200	149,600	0.1%	86.0%	\$ 560.67	\$ 542.08	\$ (18.59)
300	224,400	0.1%	92.1%	\$ 802.07	\$ 769.08	\$ (32.99)
400	299,200	0.0%	95.8%	\$ 1,043.47	\$ 996.08	\$ (47.39)
450	336,600	0.0%	97.1%	\$ 1,164.17	\$ 1,109.58	\$ (54.59)
500	374,000	2.3%	100.0%	\$ 1,284.87	\$ 1,223.08	\$ (61.79)

1% of the Utility's bills in FY 2013 were issued to commercial customers with a 2" meter located inside the City

SANITARY SEWER UTILITY RATE STUDY

APPENDIX B

Various Large Volume/Meter Size Customer Bill Impacts

Schedule 6

Large Consumption/Meter Size Customer Impact Calculations						
<u>Bill-To Customer/ Location ID</u>	<u>Avg. Monthly Usage (CCF)</u>	<u>Meter Size</u>	<u>Current (FY 14)</u>	<u>Proposed (FY 15)</u>	<u>\$ Chg</u>	<u>% Chg</u>
STATE FARM INSURANCE	628	3"	\$ 1,670.92	\$ 1,590.39	\$ (80.52)	-4.8%
COLUMBIA MALL CAR WASH INC	207	3"	\$ 656.23	\$ 636.24	\$ (20.00)	-3.0%
3-M COMPANY	4,457	4"	\$ 11,001.93	\$ 10,375.56	\$ (626.38)	-5.7%
COLUMBIA FOODS (KRAFT)	30,456	6"	\$ 70,570.40	\$ 65,505.26	\$ (5,065.14)	-7.2%
BOONE HOSPITAL CENTER	4,352	Multiple	\$ 15,165.21	\$ 11,736.30	\$ (3,428.90)	-22.6%
LUTHERAN SENIOR SERVICES	73	Multiple	\$ 5,693.67	\$ 4,582.38	\$ (1,111.29)	-19.5%
EXECUTIVE CENTER	1,034	Multiple	\$ 4,696.80	\$ 3,596.84	\$ (1,099.96)	-23.4%

APPENDIX C – CONNECTION FEES

Supporting Schedules

The Schedules on the following pages present the supporting assumptions and results of the Connection Fee Analysis.

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM CONNECTION FEE CALCULATION

Schedule 1

					TRANSMISSION / PUMPING	TREATMENT/ DISPOSAL	ADMIN	TOTAL		
1	<u>SEWER SYSTEM BUY-IN ANALYSIS:</u>									
2	Sewer System Project Costs				\$ 170,388,267	112,985,216	2,703,343	\$ 286,076,826		
3	Less: Portion Funded From Grants				10.0%	(17,038,827)	(11,298,522)	(270,334)	(28,607,683)	
4	Eligible Project Costs, Net of Grant Funding				\$ 153,349,441	101,686,694	2,433,009	\$ 257,469,143		
5	Eligible Project Costs Financed With Debt				50.0%	\$ 76,674,720	50,843,347	1,216,504	\$ 128,734,572	
6	Eligible Project Costs Funded From Other Sources					76,674,720	50,843,347	1,216,504	128,734,572	
7	Eligible Project Costs, Net of Grant Funding				\$ 153,349,441	101,686,694	2,433,009	\$ 257,469,143		
8	<u>DEBT FINANCING ANALYSIS:</u>									
9	<u>Sources of Funds:</u>									
10	Estimated Par Amount	3.50%	Int for	25.00	Years	\$ 78,239,510	51,880,966	1,241,331	\$ 131,361,808	
11	Estimated Int Earnings on Const Fund	0.00%	Int for	0	Months	-	-	-	-	
12	Total Sources of Funds				\$ 78,239,510	51,880,966	1,241,331	\$ 131,361,808		
13	<u>Uses of Funds:</u>									
14	Project Cost Proceeds				\$ 76,674,720	50,843,347	1,216,504	\$ 128,734,572		
15	Cost of Issuance	2.00%	of Par		1,564,790	1,037,619	24,827	2,627,236		
16	Underwriter's Discount	\$0.00	per \$1,000		-	-	-	-		
17	Bond Insurance	0	times total Debt Service		-	-	-	-		
18	Capitalized Interest	0	Years Interest		-	-	-	-		
19	Debt Service Surety	0.00%	of Debt Service		-	-	-	-		
20	Debt Service Reserve	0	Years of Debt Service		-	-	-	-		
21	Total Uses of Funds				\$ 78,239,510	51,880,966	1,241,331	\$ 131,361,808		
22	Annual Debt Service				\$ 4,747,107	3,147,828	75,317	\$ 7,970,251		
23	Total P&I Payments over Term of Loan				\$ 118,677,670	78,695,689	1,882,915	\$ 199,256,274		
24	Eligible Project Costs Funded From Other Sources				76,674,720	50,843,347	1,216,504	128,734,572		
25	TOTAL SEWER SYSTEM BUY-IN COSTS:				\$ 195,352,391	129,539,036	3,099,419	\$ 327,990,846		
26	<u>SEWER SYSTEM CONNECTION FEE CALCULATION:</u>									
27	Capacity (MGD)				25.20	25.20	25.20	N/A		
28	Capacity in Equivalent Residential Units (ERUs) @				275	Gallons Per Day	91,636	91,636	91,636	N/A
29	Cost per ERU				\$ 2,132	1,414	34	\$ 3,580		
30	Credit for NPV of Debt Service in Usage Rates				(595)	(395)	(9)	(999)		
31	Sewer Connection Fee per ERU				\$ 1,537	1,019	25	\$ 2,581		
32	Less: Allowance for Estimation & Contingency				(72)	(48)	(1)	5%		
33	Net Connection Fee per ERU				\$ 1,465	971	23	\$ 2,460		
34	Percentage of Full Cost Recovery							100%		
35	PROPOSED SEWER CONNECTION FEE PER ERU:				\$ 1,465	971	23	\$ 2,460		
36	Current Sewer Connection Fee per ERU							\$ 800		
37	\$ Change							\$ 1,660		
38	% Change							207%		

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM FIXED ASSET COSTS & CAPACITIES

Schedule 2

ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
<u>TRANSMISSION/ PUMPING</u>							
1 AIR COMPRESSOR	1993	\$ 10,500	10	\$ 1,972	100%	\$ 1,972	
2 CLOSED CIRCUIT COLOR TV	2001	24,621	10	3,804	100%	3,804	
3 2000 CHEV DIESEL DUMP TRUCK	2000	40,780	10	7,323	100%	7,323	
4 2003 CHEVROLET DUMP TRUCK	2003	51,643	10	11,323	100%	11,323	
5 2014 INTL DUMP TRUCK	2013	-	10	-	100%	-	
6 SHORING JACK	1987	5,063	10	1,110	100%	1,110	
7 IMPROVEMENTS	1970	35,000	40	-	100%	-	
8 IMPROVEMENTS	1957	8,477	40	-	100%	-	
9 SEWER DIST #138 ETI	1998	108,838	99	151,877	100%	151,877	
10 SEWER DIST #136 OLIVE ST.	1999	45,032	99	62,137	100%	62,137	
11 MC-7 TRUNK SEWER	1999	140,236	99	193,509	100%	193,509	
12 SEWER DISTRICT #137	1999	17,378	99	23,980	100%	23,980	
13 H-4 TRUNK SEWER	2000	162,625	99	221,142	100%	221,142	
14 RT B SOUTH	2000	88,000	99	119,666	100%	119,666	
15 RICHMOND AVE. RELOCATION	2000	15,000	99	20,397	100%	20,397	
16 DONATED SEWER LINES FY00	2000	3,387,793	99	4,606,822	0%	-	
17 ALUM. SKELETON BOX	1987	5,643	10	1,222	100%	1,222	
18 96 CASE 590 BACKHOE	1996	50,754	10	8,837	100%	8,837	
19 SELF PROPELLED CAMERA	1997	5,499	10	924	100%	924	
20 1998 BOBCAT SKID STEER LOADER	1998	20,891	10	-	100%	-	
21 11' BACKHOE ATTACHMENT	1999	6,550	10	1,058	100%	1,058	
22 HYDRAULIC BREAKER ATTACHMENT	1999	6,995	10	1,130	100%	1,130	
23 STANLEY HYDRAULIC COMPACTOR	2000	6,350	10	999	100%	999	
24 CASE BACKHOE	2001	70,471	10	10,887	100%	10,887	
25 HYDRAULIC SHORING BOX	2001	8,158	10	1,260	100%	1,260	
26 CASE 4WD BACKHOE LOADER	2007	83,833	10	38,871	100%	38,871	
27 CENTRIFUGE	2007	1,849,641	10	829,705	100%	829,705	
28 2008 BOBCAT T250 TRACK LOADER	2007	50,332	10	27,088	100%	27,088	
29 2008 RAMVAC VACUUM TRAILER	2009	127,557	10	87,755	100%	87,755	
30 TV INSPEC VIDEO CABLE ASSEMBLY	2009	5,005	10	3,100	100%	3,100	
31 SELF-PROPELLED EASEMENT MACH	2009	45,946	10	28,855	100%	28,855	
32 EASEMENT MACHINE	2011	42,374	10	35,431	100%	35,431	
33 LASER PROFILE SYSTEM	2012	40,000	10	35,718	100%	35,718	
34 2013 E80 BOBCAT EXCAVATOR	2013	81,855	10	78,238	100%	78,238	
35 2006 FORD E450 TV INSPECT VAN	2006	198,793	10	77,928	100%	77,928	
36 CCTV VAN TV CABLE	2010	6,189	10	4,816	100%	4,816	
37 2010 FORD F450 TV INSPECTION	2010	250,000	10	198,726	100%	198,726	
38 2012 FREIGHTLINER SEWER JET	2011	189,968	10	161,916	100%	161,916	
39 2001 DODGE RAM PICKUP	2000	14,437	7	3,406	100%	3,406	
40 2002 STEP VAN	2002	45,182	7	10,144	100%	10,144	
41 2004 CHEVROLET SILVERADO	2004	29,351	7	6,055	100%	6,055	
42 2004 GMC SEWER JET CLEANER	2004	137,828	7	28,434	100%	28,434	
43 2008 CHEVROLET C3500 1-TON	2008	42,425	7	16,594	100%	16,594	
44 2009 SEWER JET TRUCK	2009	164,897	7	81,592	100%	81,592	
45 2009 FORD F350	2009	43,027	7	22,284	100%	22,284	
46 2012 FORD F150 4X2	2012	19,965	7	16,317	100%	16,317	
47 HINKSON PERCHE SITE 15	1985	402,448	0	941,709	100%	941,709	
48 HINKSON PERCHE SIT 155	1979	43,500	0	141,751	100%	141,751	
49 LAND-UP BEAR-PERCHE-12	1979	20,517	0	66,857	100%	66,857	
50 LAND-TRUNK SEW ESMTS	1980	5,704	0	17,242	100%	17,242	
51 UPPER HINKSON - VANDIVER	2010	28,515	0	31,702	100%	31,702	
52 UPPER HINKSON - VANDIVER	2010	1,860,400	0	2,068,311	100%	2,068,311	
53 CLEAR CREEK PUMP STATION LAND	2011	19,874	0	21,442	100%	21,442	
54 NORTH GRINDSTONE PH II LAND	2013	31,006	0	31,781	100%	31,781	
55 LITTLE BONNE FEMME PUMP	1992	1,108,318	40	1,010,773	100%	1,010,773	
56 TRUNK SEWERS	1985	391,582	99	657,770	100%	657,770	
57 CLEAR CREEK CONSTRUCTION	1985	1,575,167	99	2,627,971	100%	2,627,971	
58 H-27 SEWER LINE	1985	91,234	99	152,206	100%	152,206	
59 WACO ROAD SWER LINE	1985	6,063	99	10,117	100%	10,117	
60 B-16 OUTFALL & TRUNK LINE	1985	881,645	99	1,471,139	100%	1,471,139	
61 HWY 63 N-SEWER CROSSINGS	1985	224,701	99	374,939	100%	374,939	
62 ASHLEY STREET SEWERS	1985	29,820	99	49,748	100%	49,748	

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM FIXED ASSET COSTS & CAPACITIES

Schedule 2

ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
TRANSMISSION/ PUMPING							
63 GRINDSTONE CREEK OUTFALL	1985	1,503,516	99	2,509,489	100%	2,509,489	
64 UPPER HNKSON CREEK OUTFA	1985	2,935,596	99	4,897,949	100%	4,897,949	
65 SEWER LINES	1985	99,689	99	166,314	100%	166,314	
66 INTERCEPTOR P6C RELIEF	1985	223,905	99	362,958	100%	362,958	
67 TRUNK SEWERS	1985	85,685	99	139,400	100%	139,400	
68 FIRE STATION 6 SEWER LINE	1985	11,956	99	19,383	100%	19,383	
69 DONATED SEWER LINES	1985	238,441	99	397,789	0%	-	
70 UPPER HINKSON OUTFALLSEC2	1986	1,715,886	99	2,813,646	100%	2,813,646	
71 CEDAR LAKE SOUTH SEWER	1986	179,951	99	296,112	100%	296,112	
72 LAKE WOODRAIL SEWER LINE	1986	52,003	99	85,274	100%	85,274	
73 RIGHT-OF-WAYS-CLEAR, MILL	1985	288,222	99	480,841	100%	480,841	
74 REHAB OF SEWER LINES	1986	222,980	99	367,360	100%	367,360	
75 DONATED SEWER LINES	1986	950,000	99	1,565,052	0%	-	
76 H-17B GRINDSTONE CREEK	1985	623,946	99	1,042,154	100%	1,042,154	
77 WOODRAIL SOUTH SEWER	1987	19,500	99	31,682	100%	31,682	
78 TRUNK SEWER H-9	1987	23,222	99	37,530	100%	37,530	
79 R-O-W FOR MISC.	1985	29,379	99	49,012	100%	49,012	
80 SEWER DISTRICT #126	1987	60,748	99	98,920	100%	98,920	
81 DONATED SEWER LINES	1987	670,851	99	1,092,380	0%	-	
82 INTERCEPTOR SEWER H-17A	1988	570,157	99	917,672	100%	917,672	
83 H17B SEWER	1988	70,082	99	112,798	100%	112,798	
84 HIGHLANDS INTER. SEWER	1988	11,700	99	18,852	100%	18,852	
85 INTERCEPTOR SEWER-STA. 5	1989	16,742	99	26,716	100%	26,716	
86 TRUNK SEWER B-10	1989	15,363	99	24,515	100%	24,515	
87 DONATED SEWER LINES-FY 90	1990	1,042,740	99	1,646,313	0%	-	
88 SEWER PRESSURE GROUTING	1990	59,635	99	94,138	100%	94,138	
89 DONATED SEWER LINES FY91	1991	1,240,260	99	1,938,320	0%	-	
90 TRUNK SEWER H-9, PHASE II	1991	27,266	99	42,689	100%	42,689	
91 SEWER LINE REHAB-1990	1991	128,136	99	200,616	100%	200,616	
92 BC JAIL SEWER EXT, B-13 II	1991	86,384	99	135,248	100%	135,248	
93 INTERCEPT SEW H-8-2B/B-10	1991	68,773	99	107,673	100%	107,673	
94 TRUNK SEWER B-4	1991	187,433	99	293,455	100%	293,455	
95 SEWER DISTRICT #127	1991	14,771	99	23,128	100%	23,128	
96 B-6 TRUNK SEWER	1991	44,365	99	69,461	100%	69,461	
97 SEWER DIST#132 CRSTLD/ROL	1991	28,770	99	45,044	100%	45,044	
98 MORRIS INTERCEPTOR SEWER	1991	20,716	99	32,433	100%	32,433	
99 SEWER DIST #134	1992	28,904	99	44,466	100%	44,466	
100 SEWER DIST #135	1992	6,477	99	9,964	100%	9,964	
101 DONATED SEWER LINES-FY92	1992	2,035,290	99	3,131,014	0%	-	
102 DONATED SEWER LINES-FY93	1993	1,035,150	99	1,543,304	0%	-	
103 TRUNK SEWER H-15	1993	16,486	99	24,577	100%	24,577	
104 ASHBY WEST SEWERS	1993	29,715	99	44,303	100%	44,303	
105 SEWER REHAB H-15	1993	37,570	99	56,033	100%	56,033	
106 H-21/EP-2 SEWER PROJECTS	1993	810,939	99	1,209,103	100%	1,209,103	
107 DONATED SEWER LINES--FY94	1994	3,455,092	99	5,025,746	0%	-	
108 SEWER DISTRICT #131	1993	30,941	99	46,180	100%	46,180	
109 FY95 DONATED SEWER LINES	1995	1,318,440	99	1,919,527	0%	-	
110 SEW DIST #130-ST CHAS RD	1995	107,763	99	156,892	100%	156,892	
111 GEORGETOWN STN INTERCEPTO	1996	62,895	99	90,157	100%	90,157	
112 DONATED SEWER LINES FY96	1996	2,483,699	99	3,563,851	0%	-	
113 N HAMPTON VILL SEW EXTENS	1996	100,071	99	143,592	100%	143,592	
114 HERITAGE MEAD TRUCK SEWER	1996	109,060	99	156,490	100%	156,490	
115 FY95 SEWER MAIN REHAB	1996	48,060	99	68,962	100%	68,962	
116 SEWER DISTRICT 143	1996	71,219	99	102,204	100%	102,204	
117 SEWER DISTRICT #147	1996	23,022	99	33,036	100%	33,036	
118 SEWER DIST #140 WORLEY ST	1996	16,426	99	23,572	100%	23,572	
119 RT 763 SEWER MODIFICATION	1997	7,135	99	9,931	100%	9,931	
120 RT TT SEWER RELOCATION	1997	12,658	99	17,610	100%	17,610	
121 DONATED SEWER LINES-FY89	1989	1,006,830	99	1,608,355	0%	-	
122 FY97 DONATED SEWER LINES	1997	1,055,718	99	1,479,195	0%	-	
123 LITTLE BONNE FEMME FORCE	1997	80,786	99	113,192	100%	113,192	
124 DONATED SEWER LINES FY98	1998	579,876	99	809,262	0%	-	

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM FIXED ASSET COSTS & CAPACITIES

Schedule 2

ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
TRANSMISSION/ PUMPING							
125 FY99 DONATED SEWER LINES	1999	1,368,119	99	1,887,831	0%	-	
126 H-8-2A ON OAKLAWN DRIVE	1988	24,554	99	39,519	100%	39,519	
127 SEWER DISTRICT #128	1988	34,925	99	55,701	100%	55,701	
128 MIDAS MUFFLER SEWER	1988	18,955	99	30,231	100%	30,231	
129 SEWER DISTRICT #129	1988	9,683	99	15,586	100%	15,586	
130 DONATED SEWER LINES	1988	941,400	99	1,515,191	0%	-	
131 BROADWAY & MCBAIN SEWER	1988	33,199	99	53,373	100%	53,373	
132 DONATED SEWER LINES	1984	198,100	99	328,479	0%	-	
133 SEWER LINES-DIST P	1979	493,928	99	1,051,657	100%	1,051,657	
134 DIST 114-LINES-P & F	1980	45,690	99	91,501	100%	91,501	
135 SEWER LINES-FR SUBDIVIDER	1980	188,816	99	378,612	100%	378,612	
136 INTERCEPTOR SEWERS H-6-A,	1986	159,693	99	262,775	100%	262,775	
137 SEWER LINES	1920	179,040	99	407,285	100%	407,285	
138 SEWER LINES	1930	40,724	99	291,751	100%	291,751	
139 SEWER LINES	1933	87,201	99	956,909	100%	956,909	
140 SEWER LINES	1940	181,019	99	1,879,499	100%	1,879,499	
141 SEWER LINES	1950	55,843	99	379,955	100%	379,955	
142 SEWER LINES	1953	70,542	99	449,792	100%	449,792	
143 SEWER LINES	1956	570,409	99	3,376,905	100%	3,376,905	
144 SEWER LINES	1960	238,163	99	1,271,639	100%	1,271,639	
145 SEWER LINES	1963	82,726	99	430,734	100%	430,734	
146 SEWER LINES	1964	408,467	99	2,112,794	100%	2,112,794	
147 SEWER LINES	1969	158,130	99	633,759	100%	633,759	
148 SEWER LINES	1970	905,630	99	3,596,001	100%	3,596,001	
149 SEWER LINES	1972	305,665	99	973,278	100%	973,278	
150 SEWER LINES	1973	229,246	99	697,353	100%	697,353	
151 SEWER LINES	1974	11,049	99	30,913	100%	30,913	
152 SEWER LINES	1975	539,179	99	1,452,938	100%	1,452,938	
153 SEWER LINES	1976	102,738	99	259,637	100%	259,637	
154 SEWER LINES	1977	3,113,909	99	7,440,548	100%	7,440,548	
155 SEWER LINES	1969	216,000	99	913,846	100%	913,846	
156 SEWER LINES	1970	138,400	99	547,714	100%	547,714	
157 SEWER LINES	1971	66,600	99	234,285	100%	234,285	
158 SEWER LINES	1972	99,000	99	319,869	100%	319,869	
159 SEWER LINES	1973	320,000	99	972,962	100%	972,962	
160 SEWER LINES	1974	748,000	99	2,170,502	100%	2,170,502	
161 SEWER LINES	1975	257,400	99	693,463	100%	693,463	
162 SEWER LINES	1976	231,540	99	584,138	100%	584,138	
163 SEWER LINES	1977	420,264	99	1,003,970	100%	1,003,970	
164 UPPER HINKSON SEWER LINE	1978	410,364	99	920,549	100%	920,549	
165 SEWER LINES	1977	220,265	99	529,651	100%	529,651	
166 SEWER LINES	1978	156,559	99	350,739	100%	350,739	
167 SEWER LINES	1978	294,060	99	666,628	100%	666,628	
168 SEWER LINES DONATED	1979	398,265	99	846,628	0%	-	
169 SEWER LINES DONATED	1981	879,725	99	1,637,866	0%	-	
170 SEWER DISTRICT 113	1981	171,253	99	318,840	100%	318,840	
171 SEWER DISTRICT 115	1981	78,979	99	147,045	100%	147,045	
172 POWELL TRAILER VILLAGE	1982	37,803	99	66,024	100%	66,024	
173 SEWER GROUTING	1982	34,141	99	59,625	100%	59,625	
174 SEWER LINES DONATED	1983	38,770	99	64,641	0%	-	
175 SEWER LINES DONATED	1982	360,220	99	629,116	0%	-	
176 FY01 DONATED SEWER LINES	2001	1,660,780	99	2,244,006	0%	-	
177 B16 & B17 SEWERS	2001	1,340,335	99	1,810,913	100%	1,810,913	
178 COW BRANCH OUTFALL	2001	2,071,509	99	2,801,771	100%	2,801,771	
179 C-6 INTERCEPTOR	2001	218,676	99	295,469	100%	295,469	
180 RT AC SEWER RELOCATION	2001	141,370	99	191,015	100%	191,015	
181 SEW DIST #155 MARION/MEDAVISTA	2001	79,795	99	107,915	100%	107,915	
182 DONATED SEWER LINES FY02	2002	1,423,950	99	1,885,502	0%	-	
183 SEWER MAIN REHAB	2002	1,071,880	99	1,419,312	100%	1,419,312	
184 AMERICAN LEGION PARK SEWER	2002	129,841	99	171,980	100%	171,980	
185 SEWER DIST #152 SPRING VALLEY	2002	30,477	99	40,356	100%	40,356	
186 FY02 SEWER REHAB	2002	485,715	99	643,125	100%	643,125	

SANITARY SEWER UTILITY RATE STUDY

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SEWER SYSTEM FIXED ASSET COSTS & CAPACITIES

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ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
TRANSMISSION/ PUMPING							
187 FY03 DONATED SEWER LINES	2003	2,561,259	99	3,349,736	0%	-	
188 LEISURE HILLS SUBDIVISION	2003	7,700	99	10,071	100%	10,071	
189 SEWER DISTRICT #144	2003	81,595	99	106,715	100%	106,715	
190 DONATED SEWER LINES FY04	2004	1,674,339	99	2,083,777	0%	-	
191 GRINDSTONE CREEK/LOW SEWER	2004	3,327,450	99	4,141,141	100%	4,141,141	
192 SEWER DIST #156 EDGEWOOD/WEST	2004	108,851	99	135,558	100%	135,558	
193 EVERGREEN ACRES	2004	257,511	99	320,482	100%	320,482	
194 FACILITY PLAN UPDATE	2004	500,000	99	622,268	100%	622,268	
195 SEWER DIST #157 ROLLINS	2004	43,051	99	53,584	100%	53,584	
196 MC-6 CASCADES SEWER	2004	168,645	99	209,885	100%	209,885	
197 DONATED SEWER LINES FY05	2005	5,160,360	99	6,205,290	0%	-	
198 UPPER HINKSON OUTFALL RELIEF	2005	2,628,737	99	3,161,025	100%	3,161,025	
199 SEWER DIST #141 GREEN VALLEY	2005	24,223	99	29,132	100%	29,132	
200 SETTLER'S RIDGE B-20	2005	212,299	99	255,287	100%	255,287	
201 WALNUT BROOK INTERCEPTOR	2005	114,273	99	137,412	100%	137,412	
202 FY04 SEWER MAIN REHAB	2005	517,596	99	622,403	100%	622,403	
203 AT&T SEWER EXTENSION	2005	23,617	99	28,400	100%	28,400	
204 DONATED SEWER LINES FY06	2006	7,088,265	99	8,280,686	0%	-	
205 FY06 SEWER MAIN REHAB	2006	984,778	99	1,150,442	100%	1,150,442	
206 SEWER DISTRICT #158	2006	60,515	99	70,694	100%	70,694	
207 S CAMPUS RELIEF SEWER PH I	2006	184,710	99	215,776	100%	215,776	
208 CONCORDE OFFICE & IND PLAZA	2006	35,192	99	41,113	100%	41,113	
209 S GRINDSTONE OUTFALL PH 2/3	2006	1,306,945	99	1,526,806	100%	1,526,806	
210 LIMERIK LAKE LOT 113A	2006	30,124	99	35,191	100%	35,191	
211 EP-1 TRUNK - OPAL SMITH	2006	214,584	99	250,682	100%	250,682	
212 COW BRANCH JJC PUMP STATION	2006	58,253	99	68,053	100%	68,053	
213 DONATED SEWER LINES FY07	2007	3,567,894	99	4,098,317	0%	-	
214 H-21 ENLARGEMENT	2007	824,093	99	946,607	100%	946,607	
215 SEWER DISTRICT #150	2007	196,760	99	226,012	100%	226,012	
216 CON AGG EP-3 TRUNK SEWER	2007	454,950	99	522,586	100%	522,586	
217 H-17S S FORK GRINDSTONE	2007	1,167,474	99	1,341,010	100%	1,341,010	
218 SEWER DISTRICT #149	2007	111,178	99	127,706	100%	127,706	
219 C-3 BRISTOL LAKE TRUNK SW	2007	135,118	99	155,205	100%	155,205	
220 C-3 UMC S FARM TRUNK	2007	303,049	99	348,102	100%	348,102	
221 DONATED SEWER LINES FY08	2008	1,329,357	99	1,479,771	0%	-	
222 FY08 SEWER MAIN REHAB	2008	785,966	99	874,897	100%	874,897	
223 SEWER DISTRICT #154	2008	724,383	99	807,195	100%	807,195	
224 S CAMPUS RELIEF SEWER PH II	2008	312,397	99	347,744	100%	347,744	
225 BEAR CREEK OUTFALL EXTENSION	2008	720,382	99	802,215	100%	802,215	
226 WTU#2 BERM REPAIR	2008	238,180	99	265,130	100%	265,130	
227 H-13A TRUNK - MU HOSPITAL	2008	632,563	99	704,044	100%	704,044	
228 DONATED SEWER LINES FY09	2009	1,149,969	99	1,254,514	0%	-	
229 FY09 SEWER MAIN REHAB	2009	1,442,451	99	1,573,587	100%	1,573,587	
230 SOUTHWEST OUTFALL RELIEF	2009	1,044,130	99	1,139,053	100%	1,139,053	
231 BEAR CREEK BANK STABILIZATION	2009	141,924	99	155,119	100%	155,119	
232 H-21-B INTERCEPTOR	2009	163,741	99	178,627	100%	178,627	
233 RT 763 SEWER RELOCATION	2009	116,518	99	128,198	100%	128,198	
234 FIRE STN #7	2009	35,993	99	39,265	100%	39,265	
235 DONATED SEWER LINES FY10	2010	149,952	99	160,957	0%	-	
236 FY10 SEWER MAIN REHAB	2010	300,481	99	322,532	100%	322,532	
237 SEWER DISTRICT #159	2010	65,478	99	70,284	100%	70,284	
238 SEWER DISTRICT #148	2010	339,144	99	364,033	100%	364,033	
239 SEWER DISTRICT #162	2010	55,896	99	60,000	100%	60,000	
240 HUNT AVE	2010	177,788	99	190,907	100%	190,907	
241 BRANDON RD	2010	73,786	99	79,201	100%	79,201	
242 FIRE STATION 9	2010	26,692	99	28,651	100%	28,651	
243 DONATED SEWER LINES FY11	2011	362,328	99	381,375	0%	-	
244 FY11 SEWER MAIN REHAB	2011	124,439	99	130,980	100%	130,980	
245 SEWER DIST 142 ANTHONY ST	2011	99,314	99	104,534	100%	104,534	
246 UNIV PARK SEWER RELOCATION	2011	52,823	99	55,600	100%	55,600	
247 SEWER DIST 164	2011	116,868	99	123,012	100%	123,012	
248 SEWER DIST 163 BALLENGER/AZTEC	2011	77,270	99	81,350	100%	81,350	

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ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
<u>TRANSMISSION/ PUMPING</u>							
249 SEWER DIST 166 THOMPSON/WYATT	2011	53,686	99	56,508	100%	56,508	
250 PARKING GARAGE 6TH & WALNUT	2011	21,000	99	22,104	100%	22,104	
251 PCCE #9 WESTWOOD	2011	113,588	99	119,559	100%	119,559	
252 RANGELINE SEWER	2011	65,246	99	68,676	100%	68,676	
253 DONATED SEWER LINES FY12	2012	450,585	99	466,930	0%	-	
254 FY12 SEWER MAIN REHAB	2012	310,448	99	321,710	100%	321,710	
255 PCCE #7 EDGEWOOD/WESTWOOD	2012	129,617	99	134,319	100%	134,319	
256 SEWER DIST 165 MAPLE BLUFF	2012	643,010	99	667,121	100%	667,121	
257 SEWER DIST 167 TIMBERHILL RD	2012	384,408	99	398,352	100%	398,352	
258 N GRINDSTONE OUTFALL PH I	2012	304,293	99	315,331	100%	315,331	
259 PCCE #13 HUNT COURT	2012	31,481	99	32,623	100%	32,623	
260 HINKSON CREEK OUTFALL REPL	2012	532,607	99	552,983	100%	552,983	
261 DONATED SEWER LINES FY13	2013	2,732,961	99	2,789,495	0%	-	
262 HINKSON SIPHON ELIMINATION	2013	797,793	99	814,296	100%	814,296	
263 PCCE #3 STEWART/RIDGE/MED	2013	215,688	99	220,150	100%	220,150	
264 NORTH GRINDSTONE PH II	2013	1,384,061	99	1,412,692	100%	1,412,692	
265 FY12 SEWER MAIN REHAB	2013	2,087,923	99	2,131,114	100%	2,131,114	
266 INFILTRATION/OUTFLOW ANAL	1985	186,244	40	126,206	100%	126,206	
267 SEWER LINES CAPEN PARK	1981	29,052	40	21,380	100%	21,380	
268 HINKSON CREEK BANK REPAIRS	2000	57,392	40	59,648	100%	59,648	
269 STREAMBANK REPAIR WTU #3	2001	1,494,814	40	1,592,526	100%	1,592,526	
270 CAPACITY ANALYSIS & SYST MAP	2005	300,000	40	311,306	100%	311,306	
271 HINKSON CREEK STREAMBANK	2011	129,048	40	130,818	100%	130,818	
272 CLEAR CREEK PUMP STN PH I	2011	4,030,147	40	4,085,737	100%	4,085,737	
273 CASCADES PUMP STATION	2011	407,651	40	413,232	100%	413,232	
274 GANS CREEK PUMP STATION	2011	464,526	40	470,900	100%	470,900	
275 SUGAR TREE HILLS INTERCEPTOR	2012	172,129	40	174,553	100%	174,553	
276 BEAR CREEK BANK STABILIZATION	2012	154,117	40	156,288	100%	156,288	
277 WOODRAIL PUMP STATION REPL	2012	28,412	40	28,812	100%	28,812	
278 VALLEY VIEW PUMP STATION	2013	239,021	40	242,444	100%	242,444	
279 LOWER PERCHE OUTFALL	1983	130,522	99	217,877	100%	217,877	
280 LOWER HINKSON OUTFALL	1983	6,991,783	99	11,671,378	100%	11,671,378	
281 LOWER PERCHE OUTFALL	1983	6,100,043	99	10,182,794	100%	10,182,794	
282 UPPER HINKSON RELIEF	1983	186,773	99	311,778	100%	311,778	
283 MILL CREEK SEWER SEC. I	1983	85,604	99	142,897	100%	142,897	
284 MILL CREEK SEWER SEC. II	1983	85,604	99	142,897	100%	142,897	
285 MILL CREEK SEWER-SEC 2	1983	1,072,275	99	1,789,947	100%	1,789,947	
286 MILL CREEK SEWER-SEC I	1983	720,476	99	1,202,690	100%	1,202,690	
287 UPPER BEAR-PERCHE OUTFALL	1983	163,740	99	273,330	100%	273,330	
288 UPPER BEAR-PERCHE OUTFALL	1983	5,925,654	99	9,943,847	100%	9,943,847	
289 CAPACITY ANAL MILL CREEK	2001	59,418	40	63,301	100%	63,301	
TOTAL TRANSMISSION/ PUMPING COSTS & CAPACITIES		\$ 152,147,499		\$ 225,234,730		\$ 153,317,692	25.200
<u>TREATMENT/ DISPOSAL</u>							
1 15KW ENGINE/GENERATOR	1995	\$ 13,707	10	\$ 2,452	100%	\$ 2,452	
2 CENTRIFUGAL PUMP & TRAILE	1996	14,447	10	2,514	100%	2,514	
3 SLUDGE LEVEL MONITORING SYSTEM	2003	5,536	10	809	100%	809	
4 FLOREA PROPERTY	2002	186,179	0	278,661	100%	278,661	
5 RHINO BOOM MOWER	2004	13,400	10	1,981	100%	1,981	
6 PORTABLE ENGINE DRIVEN 6" PUMP	2006	29,677	10	11,056	100%	11,056	
7 RPL WETLAND SAMPLER	2008	5,148	10	2,743	100%	2,743	
8 2008 JOHN DEERE 4X6 GATOR	2009	16,423	10	10,876	100%	10,876	
9 2010 CATERPILLER FORKLIFT	2010	49,285	10	37,123	100%	37,123	
10 WETLAND STATIONARY SAMPLER	2012	5,718	10	4,884	100%	4,884	
11 2000 1 TON FWD CHEV PICKUP	2000	41,158	7	21,948	100%	21,948	
12 2008 CHEVROLET DUMP TRUCK	2008	38,830	10	22,748	100%	22,748	
13 1988 6000 GAL. TANKER TRAILER	1988	35,664	10	7,579	100%	7,579	
14 1988 6000 GAL. TANKER TRAILER	1988	35,664	10	7,579	100%	7,579	
15 SLUDGE INJECTION BASIN	1995	15,194	10	2,717	100%	2,717	
16 SLUDGE PUMPING DREDGE	1997	115,064	10	-	100%	-	
17 WESTERDORF FRONT END LOADER	2001	5,239	10	809	100%	809	
18 MOBILE STORAGE TANK	2002	22,000	10	3,293	100%	3,293	

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ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
TRANSMISSION/ PUMPING							
19 NEW HOLLAND M125 TRACTOR	2002	47,279	10	7,076	100%	7,076	
20 GRASSHOPPER FRONTMOUNT MOWER	2003	9,270	10	1,355	100%	1,355	
21 2004 SCAG MIDMOUNT ROT. MOWER	2004	7,740	10	1,544	100%	1,544	
22 LAND PRIDE ROTARY CUTTER	2004	6,865	10	1,581	100%	1,581	
23 2005 NEW HOLLAND TRACTOR	2005	55,698	10	17,202	100%	17,202	
24 SLUDGE INJECTION FACILITY	1997	110,055	99	154,201	100%	154,201	
25 HYDRAULIC TRASH PUMP ON TRAILER	2006	23,338	10	10,463	100%	10,463	
26 JOHN DEERE 5525 TRACTOR/LOADER	2008	41,280	10	23,090	100%	23,090	
27 8'ICEBREAKER HOPPER SPREADER	2008	5,411	10	3,409	100%	3,409	
28 MONITORING WELLS	2012	24,883	10	22,824	100%	22,824	
29 1995 34' ALUM PUSHER TRAILER	2012	33,544	10	30,743	100%	30,743	
30 1995 34' ALUM PUSHER TRAILER	2012	33,456	10	30,663	100%	30,663	
31 MANURE SPREADER	2012	34,200	10	31,640	100%	31,640	
32 3 POINT DISK	2012	8,250	10	7,698	100%	7,698	
33 SLUDGE EJECTOR TRAILER	2013	59,900	10	57,714	100%	57,714	
34 JOHN DEERE 6140M CAB TRACTOR	2013	89,377	10	88,176	100%	88,176	
35 2000 CASE 721C WHEEL LOADER	2000	123,138	10	19,370	100%	19,370	
36 TRINER TRUCK SCALE	2013	-	10	-	100%	-	
37 1999 6000 GAL TANKER TRAILER	1999	34,588	10	5,586	100%	5,586	
38 2004 HOLDEN TRAILER	2005	9,964	10	2,390	100%	2,390	
39 2006 FREIGHTLINER	2005	75,120	10	23,200	100%	23,200	
40 2007 FREIGHTLINER	2006	84,292	10	35,393	100%	35,393	
41 2004 FREIGHTLINER	2003	73,885	10	10,799	100%	10,799	
42 2004 FORD EXPLORER	2004	20,764	7	4,284	100%	4,284	
43 2009 DODGE RAM 2500	2009	18,911	7	9,139	100%	9,139	
44 SLUDGE INJECTION LAND	1996	411,942	0	717,282	100%	717,282	
45 WASTEWATER ALT. SLUDY	1991	217,924	40	193,882	100%	193,882	
46 PUMP PCP-1	1983	5,596	10	-	100%	-	
47 PUMP PCP-2	1983	5,599	10	-	100%	-	
48 MFMT-1	1983	5,000	10	2,908	100%	2,908	
49 CENTRIFUGE	1983	255,494	10	-	100%	-	
50 OVERHEAD CRANE - 5-TON	1983	10,964	10	6,378	100%	6,378	
51 CENTRIFUGE	1983	253,735	10	-	100%	-	
52 METHANE BOILER	1983	30,000	10	-	100%	-	
53 AIR COMPRESSOR	1983	9,327	10	-	100%	-	
54 DIESEL BOILER	1983	30,000	10	-	100%	-	
55 HEAT EXCHANGER	1983	10,965	10	-	100%	-	
56 HEAT EXCHANGER	1983	10,964	10	-	100%	-	
57 SECONDARY HEAT-EXCHANGER2	1983	8,464	10	-	100%	-	
58 ELECTRIC MOTOR 2	1983	13,862	10	-	100%	-	
59 PUMP SIP-2	1983	6,931	10	-	100%	-	
60 OVERHEAD 10 TON CRANE	1983	16,692	10	9,708	100%	9,708	
61 JD 6 X 4 GATOR	2002	14,183	10	2,123	100%	2,123	
62 1988 TERRAGATOR	1988	145,962	10	31,616	100%	31,616	
63 2005 CHEVROLET SILVERADO	2005	16,556	7	3,263	100%	3,263	
64 2008 CHEV SILVERADO	2008	17,560	7	5,822	100%	5,822	
65 2011 CHEVROLET SILVERADO 1500	2011	20,996	7	14,171	100%	14,171	
66 LAND-SEWER PLANT	1983	555,850	0	1,337,769	100%	1,337,769	
67 ADMIN. BLDG.-SEWER PLANT	1983	668,029	40	434,041	100%	434,041	
68 PUMP STATION-SEWER PLNT	1983	4,826,268	40	3,136,763	100%	3,136,763	
69 PRIMARY CLARIFIER-SEW PLT	1983	1,308,974	40	857,677	100%	857,677	
70 FINAL CLARIFIER-SEW PLANT	1983	1,931,391	40	1,262,324	100%	1,262,324	
71 DIGESTER-SEWER PLANT	1983	4,494,455	40	2,921,162	100%	2,921,162	
72 THICKENER-SEWER PLANT	1983	352,702	40	229,064	100%	229,064	
73 SLUDGE TANK & LAGOON-PLT	1983	967,791	40	636,037	100%	636,037	
74 INFILTRATION COMPLEX-PLT	1983	556,556	40	361,322	100%	361,322	
75 GARAGE-SEWER PLANT	1983	430,643	40	279,294	100%	279,294	
76 ENGINEERING-SEWER PLANT	1983	672,967	40	433,699	100%	433,699	
77 SEWER PLANT-MISC. COSTS	1983	32,071	40	20,669	100%	20,669	
78 SEWER PLANT-ENGINEERING	1983	799,438	99	1,334,498	100%	1,334,498	
79 HINKSON-PERCHE SEWER PLNT	1983	34,770	99	58,039	100%	58,039	
80 ARCHAEOLOGICAL SERVICES	1983	330,651	99	552,058	100%	552,058	

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81	MCC4	1983	7,800	40	4,537	100%	4,537	
82	MCC4	1983	7,800	40	4,537	100%	4,537	
83	MCC4	1983	7,800	40	4,537	100%	4,537	
84	MCC5	1983	7,083	40	4,119	100%	4,119	
85	MCC5	1983	7,083	40	4,119	100%	4,119	
86	MCC5	1983	7,083	40	4,119	100%	4,119	
87	MCC5	1983	7,083	40	4,119	100%	4,119	
88	MCC5	1983	7,083	40	4,119	100%	4,119	
89	MCC5	1983	7,083	40	4,119	100%	4,119	
90	MFMF-1-FLOW METER	1983	5,000	40	2,908	100%	2,908	
91	MFMF-2-SLUDGE METER	1983	5,000	40	2,908	100%	2,908	
92	MCC8	1983	7,800	40	4,537	100%	4,537	
93	MCC-3	1983	7,010	40	4,077	100%	4,077	
94	MCC-3	1983	7,010	40	4,077	100%	4,077	
95	MCC-3	1983	7,010	40	4,077	100%	4,077	
96	MCC-3	1983	7,010	40	4,077	100%	4,077	
97	MCC-3	1983	7,010	40	4,077	100%	4,077	
98	MCC-3	1983	7,010	40	4,077	100%	4,077	
99	MCC-3	1983	7,010	40	4,077	100%	4,077	
100	MCC-3	1983	7,010	40	4,077	100%	4,077	
101	MCC-3	1983	7,010	40	4,077	100%	4,077	
102	MCC-3	1983	7,010	40	4,077	100%	4,077	
103	ROADWAYS-SEWER PLANT	1983	736,380	40	-	100%	-	
104	TREATMENT PLANT-ENG.SERV.	1986	62,857	40	44,158	100%	44,158	
105	WETLANDS	1995	22,379,018	40	21,590,181	100%	21,590,181	
106	WETLANDS 93 FLOOD REPAIR	1995	888,633	40	857,647	100%	857,647	
107	FLOOD INTAKE WTU #3	1999	186,968	40	193,164	100%	193,164	
108	WETLANDS UNIT NO. 4	2001	3,988,141	40	4,251,549	100%	4,251,549	
109	WASTE WATER TRMT PLANT EXPANS	2013	66,974,661	40	67,933,934	100%	67,933,934	
110	IBM PC MICROCOMPUTER	1986	7,348	10	-	100%	-	
111	FLAME AUTOSAMPLER	1991	6,850	10	1,417	100%	1,417	
112	FURNANCE AUTOSAMPLER	1990	10,250	10	2,120	100%	2,120	
113	LABCONCO FUME HOOD/BLOWER	1994	9,363	10	353	100%	353	
114	MICRO KJELDAHL BLOCK DIGESTION	2003	10,576	10	1,546	100%	1,546	
115	ION CHROMATOGRAPH	2003	39,251	10	5,737	100%	5,737	
116	SPECTROPHOMETER	2005	74,156	10	22,172	100%	22,172	
117	MOISTURE ANALYZER	2010	5,049	10	3,803	100%	3,803	
118	MANUAL DISTALLATION UNIT	2011	8,075	10	6,425	100%	6,425	
119	WATER PURIFICATION SYSTEM	2011	5,775	10	5,016	100%	5,016	
120	AAA BARE PUMP	1991	5,392	10	1,012	100%	1,012	
121	AAA BARE PUMP	1991	5,392	10	1,012	100%	1,012	
122	2013 FORD F350 4X4	2013	40,916	10	39,737	100%	39,737	
123	JWC MODEL 30001-08-4	1991	11,331	10	2,293	100%	2,293	
124	JWC MODEL 30001-08-4	1991	15,498	10	2,293	100%	2,293	
125	IN-LINE GRINDER	1993	11,703	10	2,198	100%	2,198	
126	IN-LINE GRINDER	1993	11,703	10	2,198	100%	2,198	
127	INLINE GRINDER	1994	11,698	10	2,117	100%	2,117	
128	INLINE GRINDER	1994	11,698	10	2,117	100%	2,117	
129	SPEED CONTROL SYSTEM	1995	18,857	10	3,373	100%	3,373	
130	ELECTRIC MOTOR CONTROLLER	1995	11,998	10	2,146	100%	2,146	
131	LIQ WASTE RECEIVING STN	1997	105,180	10	17,667	100%	17,667	
132	FAIRBANKS MORSE PUMP	1999	6,739	10	1,088	100%	1,088	
133	MLK DIGESTER REMOVAL	2005	34,991	99	42,077	100%	42,077	
134	FLYGT SLUDGE INJECTION MIXER	2000	5,664	10	891	100%	891	
135	SULLIVAN DIESEL AIR COMPRESSOR	2000	12,132	10	1,908	100%	1,908	
136	FLYGT MODEL 4670 MIXER & GUIDE	2000	18,955	10	2,982	100%	2,982	
137	MODULAR FIBERGLASS BUILDING	2001	6,363	10	983	100%	983	
138	VEEDER-ROOT FUEL MGMT SYSTEM	2002	6,139	10	919	100%	919	
139	SLUDGE INJECTION BASIN MIXER	2002	24,989	10	3,740	100%	3,740	
140	FINAL EFFLUANT SAMPLER	2003	5,011	10	732	100%	732	
141	PUMP FOR CLEAR CREEK	2003	59,500	10	8,697	100%	8,697	
142	SUBERSIBLE PUMP	2007	12,435	10	5,881	100%	5,881	

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM FIXED ASSET COSTS & CAPACITIES

Schedule 2

ASSET DESCRIPTION, BY FUNCTION	YEAR IN SERVICE	ORIGINAL COST	USEFUL LIFE (Years)	FY 2014 COST (RCNLD)	PERCENT INCLUDED	ASSET COSTS INCLUDED	CAPACITY (MGD)
143 SLUDGE GRINDER MUFFIN MONSTER	2007	15,776	10	7,606	100%	7,606	
144 MOYNO 2000 CC SLUDGE PUMP	2007	15,338	10	7,677	100%	7,677	
145 4" SUBMERSIBLE PUMP	2008	13,371	10	6,167	100%	6,167	
146 JWC MUFFIN MONSTER	2008	15,776	10	9,521	100%	9,521	
147 FAIRBANKS 4" MORSE PUMP	2009	15,783	10	10,047	100%	10,047	
148 SUBMERSIBLE 7.5 HP PUMPS	2009	6,221	10	3,670	100%	3,670	
149 SUBMERSIBLE 7.5 HP PUMPS	2009	6,221	10	3,670	100%	3,670	
150 PROGRESSIVE CAVITY PUMP	2009	15,338	10	10,027	100%	10,027	
151 FAIRBANKS MORSE 4" PUMP	2009	6,821	10	4,517	100%	4,517	
152 FAIRBANKS MORSE 4" PUMP	2010	17,180	10	12,080	100%	12,080	
153 150 HP VERTICAL PUMP MOTOR	2010	16,621	10	11,688	100%	11,688	
154 SELF PRIMING CENTRIFUGAL PUMP	2011	40,737	10	34,722	100%	34,722	
155 BASIN WEIRS AND SCUM BAFFLES	2012	10,200	10	9,035	100%	9,035	
156 RAW WASTEWATER PUMP CHECK VALV	2013	54,180	10	52,619	100%	52,619	
157 2013 SKYJACK SCISSOR LIFT	2013	-	10	-	100%	-	
158 1992 INTERNATIONAL BOOM TRUCK	2005	80,000	10	21,553	100%	21,553	
159 2002 GMC SEWER JET	2002	126,223	7	28,338	100%	28,338	
160 2007 CHEV SILVERADO 4WD	2007	17,834	7	3,507	100%	3,507	
161 2008 FORD F250 4X4 REGULAR CAB	2007	18,654	7	3,900	100%	3,900	
162 2009 FORD F350	2009	38,362	7	19,868	100%	19,868	
163 2011 CHEV SILVERADO 3/4 TON	2011	25,000	7	17,420	100%	17,420	
164 POLE BARN_STORAGE FACIL	1989	38,506	40	21,307	100%	21,307	
165 DIGESTOR COVER	1991	261,642	40	190,910	100%	190,910	
166 FUEL STORAGE TANKS	1991	28,167	40	13,684	100%	13,684	
167 ROOF PRIM SLUDGE PUMP STN #1	2013	-	40	-	100%	-	
168 ROOF FINAL SLUDGE PUMP STN #1	2014	-	40	-	100%	-	
169 ROOF GRAVITY THICKENER BLDG	2014	-	40	-	100%	-	
170 ROOF SLUDGE INJECT PUMP BLDG	2014	-	40	-	100%	-	
171 SLUDGE DISPOSAL FACILITIE	1983	787,895	40	503,839	100%	503,839	
172 SLUDGE TESTING	1985	244,119	40	180,064	100%	180,064	
173 SLUDGE MANAGEMENT	1986	47,800	40	35,589	100%	35,589	
174 SLUDGE MANAGEMENT	1987	128,000	40	100,821	100%	100,821	
175 NEW ROOF FOR DIGESTOR	1993	31,995	40	26,931	100%	26,931	
176 STRUCTURES & IMPROVEMENTS	1998	568,301	40	577,335	100%	577,335	
177 FLOOD RELIEF STRUCTURES	1998	23,800	40	24,179	100%	24,179	
178 CARRIER 20 TON CONDENSING UNIT	2006	14,995	40	15,307	100%	15,307	
179 2 GARAGE DOORS & OPENERS WWTP	2014	-	40	-	100%	-	
TOTAL TREATMENT/ DISPOSAL COSTS & CAPACITIES		\$ 119,893,099		\$ 112,985,216		\$ 112,985,216	25.200
ADMIN							
1 2012 JEEP PATRIOT	2012	\$ 18,144	5	\$ 12,590	100%	\$ 12,590	
2 WASTEWATER FAC PLAN AMEND #6	1998	11,800	10	-	100%	-	
3 2002 CHEVROLET PICK-UP	2002	17,485	7	3,926	100%	3,926	
4 2008 CHEVROLET SILVERADO 1500	2008	19,675	7	6,523	100%	6,523	
5 2001 CHEV PICKUP	2001	17,409	7	4,034	100%	4,034	
6 2009 CHEVROLET SILVERADO 1500	2009	17,186	7	8,901	100%	8,901	
7 2008 CHEVROLET SILVERADO 1500	2008	19,675	7	6,523	100%	6,523	
8 2011 FORD ESCAPE HYBRID 4 X 4	2011	28,604	7	20,868	100%	20,868	
9 2013 CHEV 1/2 TON 4X4	2012	21,230	7	18,706	100%	18,706	
10 AUTOCAD SOFTWARE	1997	6,128	3	-	100%	-	
11 TRIMBLE PRO MAPPER XRS	2001	11,048	3	-	100%	-	
12 GIS UPDATES	2009	89,304	3	-	100%	-	
13 INFOMASTER DESKTOP SEWER	2013	17,000	3	13,553	100%	13,553	
14 LAND	1976	544,471	0	2,219,082	100%	2,219,082	
15 LAND	1977	7,612	0	28,916	100%	28,916	
16 LAND	1990	60,800	0	125,733	100%	125,733	
17 5310170 DR SE (ROTH)	2012	6,063	0	6,374	100%	6,374	
18 ANAL-CONTRACTORS' CLAIMS	1986	78,317	40	57,249	100%	57,249	
19 ROADS WALKS & FENCES	1964	12,631	40	-	100%	-	
20 AIRPORT SEWER SYSTEM	1988	105,969	99	170,365	100%	170,365	
TOTAL ADMIN COSTS & CAPACITIES		\$ 1,110,552		\$ 2,703,343		\$ 2,703,343	25.200
TOT TOTAL SEWER SYSTEM FIXED ASSET COSTS:				\$ 340,923,288	78.1%	\$ 266,384,499	

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM CAPITAL IMPROVEMENTS PROGRAM (CIP)

Schedule 3

									5	SEWER SYSTEM				
PROJECT DESCRIPTION		ADDED CAPACITY	2014	2015	2016	2017	2018	2019	5-YR CIP	EXPANSION PERCENTAGE	5-YR CIP, EXPANSION	TRANSMISSION/ PUMPING	TREATMENT/ DISPOSAL	ADMIN
		(MGD)										"1" = YES	"0" = NO	
1	Annual Projects	0.00												
2	Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]	0.00	-	140,000	144,200	148,540	153,020	157,640	743,400	100%	743,400	1	-	-
3	Annual Inflow & Infiltration Program [ID: 1718]	0.00	-	2,000,000	2,060,000	2,122,000	2,186,000	6,756,000	15,124,000	0%	-	1	-	-
4	Annual Private Common Collectors - C43112 [ID: 752]	0.00	-	500,000	515,000	530,500	546,500	563,000	2,655,000	100%	2,655,000	1	-	-
5	Annual Sewer Main and Manhole Rehab - C43100 [ID: 753] - Ent Rev	0.00	500,000	-	-	-	-	-	500,000	0%	-	1	-	-
6	Annual Sewer Main and Manhole Rehab - C43100 [ID: 753] - Ballot	0.00	-	700,000	721,000	742,700	765,100	788,200	3,717,000	0%	-	1	-	-
7	Annual Sewer System Improvements - C43183 [ID: 750] - Ent Rev	0.00	500,000	-	-	-	-	-	500,000	0%	-	1	-	-
8	Annual Sewer System Improvements - C43183 [ID: 750] - Ballot	0.00	-	1,000,000	1,030,000	1,061,000	1,093,000	1,126,000	5,310,000	0%	-	1	-	-
9	Additional I&I Per Regulatory Mandate	0.00	-	-	-	-	-	4,504,000	4,504,000	0%	-	1	-	-
		0.00												
10	Current Projects	0.00												
11	Calvert Drive Sewer Relocation [ID: 1698]	0.00	-	20,000	206,000	-	-	-	226,000	0%	-	1	-	-
12	FBRS - Elm & 6th Street [ID: 1863] - Ballot	0.00	-	658,820	-	-	-	-	658,820	0%	-	1	-	-
13	FBRS - Elm & 6th Street [ID: 1863] - Ent Rev	0.00	500,000	-	-	-	-	-	500,000	0%	-	1	-	-
14	FBRS - Elm & 6th Street [ID: 1863] - PYA Ent Rev	0.00	1,177,180	-	-	-	-	-	1,177,180	0%	-	1	-	-
15	FBRS - Stadium to Elm [ID: 1862] - Ballot	0.00	-	541,180	-	-	-	-	541,180	0%	-	1	-	-
16	FBRS - Stadium to Elm [ID: 1862] - Ent Rev	0.00	1,661,138	-	-	-	-	-	1,661,138	0%	-	1	-	-
17	FBRS - Stadium to Elm [ID: 1862] - PYA Ent Rev	0.00	897,682	-	-	-	-	-	897,682	0%	-	1	-	-
18	FBRS to Turner Relief Sewer - C43250 [ID: 1793] - Ballot	0.00	50,000	210,000	-	-	-	-	260,000	0%	-	1	-	-
19	FBRS to Turner Relief Sewer - C43250 [ID: 1793] - Developer Contribut	0.00	150,000	-	-	-	-	-	150,000	0%	-	1	-	-
20	North Grindstone Creek Bank Stabilization C43244 [ID: 1530]	0.00	-	194,794	-	-	-	-	194,794	0%	-	1	-	-
21	PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]	0.00	-	100,000	-	-	-	-	100,000	100%	100,000	1	-	-
22	PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]	0.00	-	570,000	-	-	-	-	570,000	100%	570,000	1	-	-
23	PCCE #14 - Cliff Drive C43239 [ID: 1367]	0.00	-	290,000	-	-	-	-	290,000	100%	290,000	1	-	-
24	PCCE #18 - Spring Valley Road C43241 [ID: 1365]	0.00	-	-	41,200	-	-	-	41,200	100%	41,200	1	-	-
25	PCCE #24 - St. James & St. Joseph [ID: 1604]	0.00	-	15,000	122,673	-	-	-	137,673	100%	137,673	1	-	-
26	PCCE #27 - Grace Ellen [ID: 1606]	0.00	-	15,000	95,790	-	-	-	110,790	100%	110,790	1	-	-
27	Ridgeway Cottages [ID: 1319]	0.00	-	-	16,480	-	-	-	16,480	100%	16,480	1	-	-
28	Stadium & I-70 Sewer Relocation C43236 [ID: 1387]	0.00	-	-	157,347	-	-	-	157,347	0%	-	1	-	-
29	Upper Hinkson Creek Outfall Ext. C43213 [ID: 806] (2008 Ballot)	0.00	-	6,700,000	-	-	-	-	6,700,000	100%	6,700,000	1	-	-
30	Upper Hinkson Creek Outfall Ext. C43213 [ID: 806] (Bond Proceeds)	0.00	-	431,545	-	-	-	-	431,545	100%	431,545	1	-	-
31	Upper Meredith Branch Stream Bank Stabilize. C43245 [ID: 1531]	0.00	-	450,000	-	-	-	-	450,000	0%	-	1	-	-
32	Woodrail Sewer Replacement Project [ID: 1528]	0.00	-	-	267,800	-	-	-	267,800	0%	-	1	-	-
33	FBRS - 4th Street - Elm to Rogers/Broadway [ID: 1864]	0.00	-	-	-	-	387,359	3,591,490	3,978,849	0%	-	1	-	-
34	Henderson Branch Sewer Ext. (Midway Sewer Ext) [ID: 1060]	0.00	-	300,000	-	2,440,300	-	-	2,740,300	100%	2,740,300	1	-	-
35	North Grindstone Outfall Ext. Phase III C43214 [ID: 732]	0.00	-	-	-	-	-	1,283,640	1,283,640	100%	1,283,640	1	-	-
36	PCCE #16 - Bingham Rd & West Ridgeley Rd C43240 [ID: 1366]	0.00	-	-	-	137,930	-	-	137,930	100%	137,930	1	-	-
37	PCCE #20 - Ridgemont [ID: 1369]	0.00	-	24,000	-	229,176	-	-	253,176	100%	253,176	1	-	-
38	PCCE #20 - Ridgemont [ID: 1369]	0.00	20,000	-	-	-	-	-	20,000	100%	20,000	1	-	-
39	PCCE #22 - Shannon Place [ID: 1603]	0.00	-	-	-	-	16,395	69,136	85,531	100%	85,531	1	-	-
40	PCCE #25 - Glenwood & Redbud [ID: 1605]	0.00	-	-	-	-	54,650	574,260	628,910	100%	628,910	1	-	-
41	WWTP - Digester Complex Improvements [ID: 1303]	0.00	-	-	422,300	3,915,090	-	-	4,337,390	0%	-	-	1	-
42	Haystack Acres Pump Station Interceptor C43230 [ID: 1304]	0.00	125,000	-	-	-	-	-	125,000	100%	125,000	1	-	-
		0.00												
43	B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
44	B-9 Relief Sewer - Garth & Vandiver [ID: 795]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
45	C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
46	Gans Creek Pump Station Upgrade [ID: 1196]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
47	Lower Southwest Outfall Relief Sewer [ID: 798]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
48	M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-

SANITARY SEWER UTILITY RATE STUDY

APPENDIX C

SEWER SYSTEM CAPITAL IMPROVEMENTS PROGRAM (CIP)

Schedule 3

PROJECT DESCRIPTION	ADDED CAPACITY (MGD)	5 or 10 year CIP: 5							EXPANSION PERCENTAGE	5-YR CIP, EXPANSION	SEWER SYSTEM		
		2014	2015	2016	2017	2018	2019	5-YR CIP			TRANSMISSION/ PUMPING	TREATMENT/ DISPOSAL	ADMIN
											"1" = YES	"0" = NO	
49 Prathersville Area Sewer District [ID: 1527]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
50 Sewer District #171 - Crites Lane [ID: 1361]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
51 Sewer District - Hillcreek Road [ID: 1370]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
52 Sexton Road Relief Sewer [ID: 1326]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
53 Southwest Trunk #2 Relief Sewer [ID: 799]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
54 Stephens Park Sewer Relocation [ID: 747]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
55 Upper Bear Creek Sewer Replacement [ID: 1529]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
56 Upper Southwest Outfall Relief [ID: 800]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
57 Woodstock MHP WWTP Interceptor [ID: 1526]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
58 Cow Branch Outfall [ID: 725]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
59 Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
60 Little Bonne Femme Regional Pump Station [ID: 729]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
61 Rocky Fork Outfall Sewer [ID: 733]	0.00	-	-	-	-	-	-	-	0%	-	1	-	-
TOTAL SEWER SYSTEM CIP	0.00	\$ 5,581,000	\$ 14,860,339	\$ 5,799,790	\$ 11,327,236	\$ 5,202,024	\$ 19,413,366	\$ 62,183,755		\$ 17,070,575	\$ 17,070,575	-	-

Updated Sewer Connection Fee Schedule by Meter Size

Schedule 4

Meter Size	Max Flow Rate	Equivalency Factor	Current Fee	Updated Fee	Change	% Change
5/8	20	1	\$ 800	\$ 2,460	\$ 1,660	208%
3/4	30	1.5	\$ 800	\$ 3,690	\$ 2,890	361%
1	50	2.5	\$ 1,422	\$ 6,150	\$ 4,728	332%
1.5	100	5	\$ 3,200	\$ 12,300	\$ 9,100	284%
2	160	8	\$ 5,689	\$ 19,680	\$ 13,991	246%
3	320	16	\$ 12,800	\$ 39,360	\$ 26,560	208%
4	500	25	\$ 22,756	\$ 61,500	\$ 38,744	170%
6	1000	50	\$ 51,200	\$ 123,000	\$ 71,800	140%
8	1600	80	\$ 91,022	\$ 196,800	\$ 105,778	116%
10	2300	115	\$ 142,222	\$ 282,900	\$ 140,678	99%
12	4300	215	\$ 204,800	\$ 528,900	\$ 324,100	158%